REPORT OF THE

LEGISLATIVE AUDITOR

1951-1952

BULLETIN No. 17

Nevada Legislative
Counsel Bureau

DECEMBER 1952

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NEVADA LEGISLATIVE COUNSEL BUREAU

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CARSON CITY, NEVADA

NEVADA LEGISLATIVE COUNSEL BUREAU

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FOREWORD

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LETTER OF TRANSMITTAL

HONORABLE CHARLES H. RUSSELL, Governor of Nevada
THE LEGISLATIVE COUNSEL BUREAU
THE 1953 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, 1950, and ending June 30, 1952.

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

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SECTION I

REPORT OF THE LEGISLATIVE AUDITOR

REPORT OF THE LEGISLATIVE AUDITOR.

There follows a comparative statement showing receipts and disbursments for the fiscal years ending on June 30, 1951 and June 30, 1952. This statement is actually a transcript of the statements appearing in the Controller's Reports for the fiscal years ended June 30, 1951 and June 30, 1952, and are reproduced here for comparative purposes. Information obtained from this statement is also submitted in graph form.

SCHEDULE 1A-WHERE THE MONEY CAME FROM

		Governmental Revenue			
		July 1, 1950---June 30, 1951		July 1, 1951---June 30, 1952	
A.	General Property Tax		$ 2,241,354.03		$ 2,394 200.69
B.	Special Taxes:				
	Motor Fuel Tax	$3,109,188.04		$3,582,092.40	
	Liquor Taxes	680,218.63		592,756.66	
	Cigarette Taxes	784,211.50		863,202.50	
	Gambling Taxes	1,435,976.12		1,578,187.03	
	Insurance Premium Taxes	263,853.19		299,220.67	
	Agricultural Special Taxes	54,950.31		63,120.69	
	Woolgrowers Predatory Animal Control	62,323.54	$ 6,390,721.33	60,186.31	$ 7,038,766.26
C.	License and Privilege Fees:				
	Liquor Licenses	$ 18,829.17		$ 18,751.25	
	Cigarette Licenses	3,862.50		3,322.50	
	Gaming Licenses (from Counties)	330,735.75		333,815.67	
	Automobile & Truck Licenses	1,799,803.82		1,350,773.56	
	Insurance Licenses	55,813.00		86,566.00	
	Corporation Licenses	309,094.76		148,644.73	
	Fish & Game Licenses	448,464.00		452,629.65	
	Marriage License Fees	150,890.00		143,535.00	
	Civil Action Fees	100,503.50		105,718.00	
	Auto Title Transfers to Miscellaneous	43,833.93	3,261,830.43	747,249.00	3,391,005.36
D.	Other Miscellaneous Tax Revenue		84,167.01		89,720.68
E.	Total Direct Tax Revenue		$11,978,072.80		$12,913,692.99
F.	Federal Aid		6,580,671.95		5,938,407.92
G.	Total Governmental Revenue		$18,558,744.75		$18,852,100.91
		Nongovernmental Revenue			
H.	Miscellaneous Nontax Revenue:				
	Employment Security	$2,273,217.83		$2,842,949.83	
	Colorado River Commission power and water receipts	806,584.38		2,151,607.96	
	Basic Magnesium Receipts	2,777,435.41		3,175,000.00	
	Interest on trust funds and land contracts	193,489.89		200,271.73	

	July 1, 1950	June 30, 1951	July 1, 1951	June 30, 1952
School Land Contracts	25,899.54		22,696.53	
Employees Contributions to Retirement Funds	839,954.98		925,284.33	
Employers Contributions to Retirement Funds	777,734.39		907,878.26	
Refunds & Contingent Accounts	7,202.89		39,008.76	
Childrens Home and State Hospital Receipts	61,532.00		66,039.10	
Fish & Game Commission, Sale of Furs	18,458.38		12,760.47	
County & City Aid for Highway Construction			7,000.00	
County Aid for Forest Protection			6,445.93	
Purchasing Agent Revolving Fund-Sales			306,902.92	
Other Miscellaneous & Non-governmental Receipts	483,497.84	8,265,007.53	471,880.14	11,135,725.96
L. Offsets:				
County Gas Tax Collections	$1,100,639.34		1,251,970.03	
County & City Aid for Highway Construction	20,562.35			
Old Age Assistance (County Receipts)	381,567.17		383,838.16	
Old Age Assistance, (Transfer State Funds)	310,380.14		709,628.38	
Employees Withholding Tax	239,920.59		305,883.13	
Gas Tax Refunds	214,105.37		276,731.59	
Other Miscellaneous Offsets	126,769.85	2,393,944.81	159,400.80	3,087,452.09
J. Captial Accounts:				
Sale State Office Bldg. Bonds	$ 240,000.00		$ 55,000.00	
Trust Fund Bonds Sold	1,726,545.35		501,716.14	
Amortization of Bond Premiums	2,926.35		5,219.43	
Premium on Sale of Bonds	6,934.47	1,976,406.17		561,935.57
K. Total Nongovernmental Revenue		$12,635,358.51		$14,785,113.62
L. Total As Per Schedule 1		$31,194,103.26		$33,637,214.53

SCHEDULE 1B-WHERE THE MONEY WENT

Governmental Expenditures

	July 1, 1950---June 30, 1951		July 1, 1951---June 30, 1952	
A. General Government		$ 1,249,375.88		$ 1,345,254.74
B. Highway		8,432,289.51		8,054,902.63
C. Development & Conservation of Natural Resources:				
Agriculture, Mining, State Engineer	$ 206,344.92		$ 197,922.95	
Fish & Game Commission	459,548.96		528,212.06	
Miscellaneous (Snow, Stream and Geological Surveys)	25,242.96		21,047.65	
State Board of Fire Control Forest Protection	16,965.97	708,102.81	28,606.17	775,788.83
D. Education:				
Elementary School Apportionment	2,105,861.10		2,217,574.00	
High School Apportionment	305,095.46		308,054.96	
Aid to Rural Schools	4,290.90		7,717.49	
School Lunch Program	65,711.23		59,050.11	
General Administration	71,012.17		78,023.35	
University of Nevada	666,798.36		887,282.78	
Vocational, Veterans' Training and Stands for the Blind	185,702.27		210,921.86	
Indian Education	133,986.61		143,848.73	
Public School Teachers Permanent, employees retirement contributions	200,114.46		266,193.03	
Emergency School Support			4,500.00	
School Research			789.56	
State School Contingent Fund			67,181.86	
School Relief			24,730.84	
School Surveys		3,738,572.56	3,396.07	4,279,264.64
E. Health & Welfare				
Public Health & Welfare Divisions	$ 623,970.67		$ 871,499.56	
State Institutions (Prison, State Hospital, Children's Home, School of Industry, Aid and Care of Deaf, Dumb, and Blind	809,413.93		817,258.41	
Old Age Assistance (Benefits)	1,846,504.29	3,279,888.89	1,900,065.72	3,588,823.69

	July 1, 1950---June 30, 1951		July 1, 1951---June 30, 1952	
F. Purchasing Agents Revolving Fund				333,626.90
F-G. Miscellaneous General Government		115,381.39		154,225.28
G-H. Total Expenditures Attributed to General Government Operating Costs		$17,523,611.04		$18,531,886.71
H-I. Miscellaneous & Other Units of Government:				
Employment Security Department	$2,265,327.92		$2,840,862.73	
Basic Magnesium Project	2,766,657.54		3,177,224.82	
Colorado River Commission	792,849.96		2,161,028.32	
Public Employees Retirement, administration, pensions, and refunds	528,624.42		749,158.94	
Other Miscellaneous	211,013.52	6,564,473.36	102,210.36	9,030,485.17
I-J. Offsets:		1,950,091.69		2,607,275.94
J-K. Capital Accounts:				
State Hospital Building and Repair	$ 2,855.74		$ 158,009.28	
State Prison Building	48,473.83		7,038.03	
State Office Building (Carson City)	330,479.53		172,700.09	
University Heating Plant	48,574.79			
Bonds Purchased for a/c of investment funds	2,466,789.68		1,856,600.00	
Consolidated Bond Interest and redemption	83,034.93		78,757.91	
School of Industry Repair	9,707.72		13,607.20	
Childrens Home, Boiler and Laundry Building	18,658.01			
Childrens Home Repair			76,767.21	
State Capitol Repair	7,041.79		65,235.46	
State Office Building - Las Vegas	2,400.00			
University Repair	18,922.57			
State Prison Farm Equipment and Pipe Line			25,811.12	
University General Repair and Lincoln Hall			104,694.68	
Governors Emergency, Childrens Home and Library			22,145.41	
Printing Office Building			19,977.91	

	July 1, 1950--- June 30, 1951	July 1, 1951--- June 30, 1952	
Amortization Bond Premium and Accrued Interest	3,036,938.59	18,627.26	2,619,971.56
K-L. Total Nongovernmental Expenditures	$11,551,503.64		$14,257,732.67
L-M. Total As per Schedule 1	$29,075,114.68		$32,789,619.38

FIGURE I

REVENUE DOLLAR

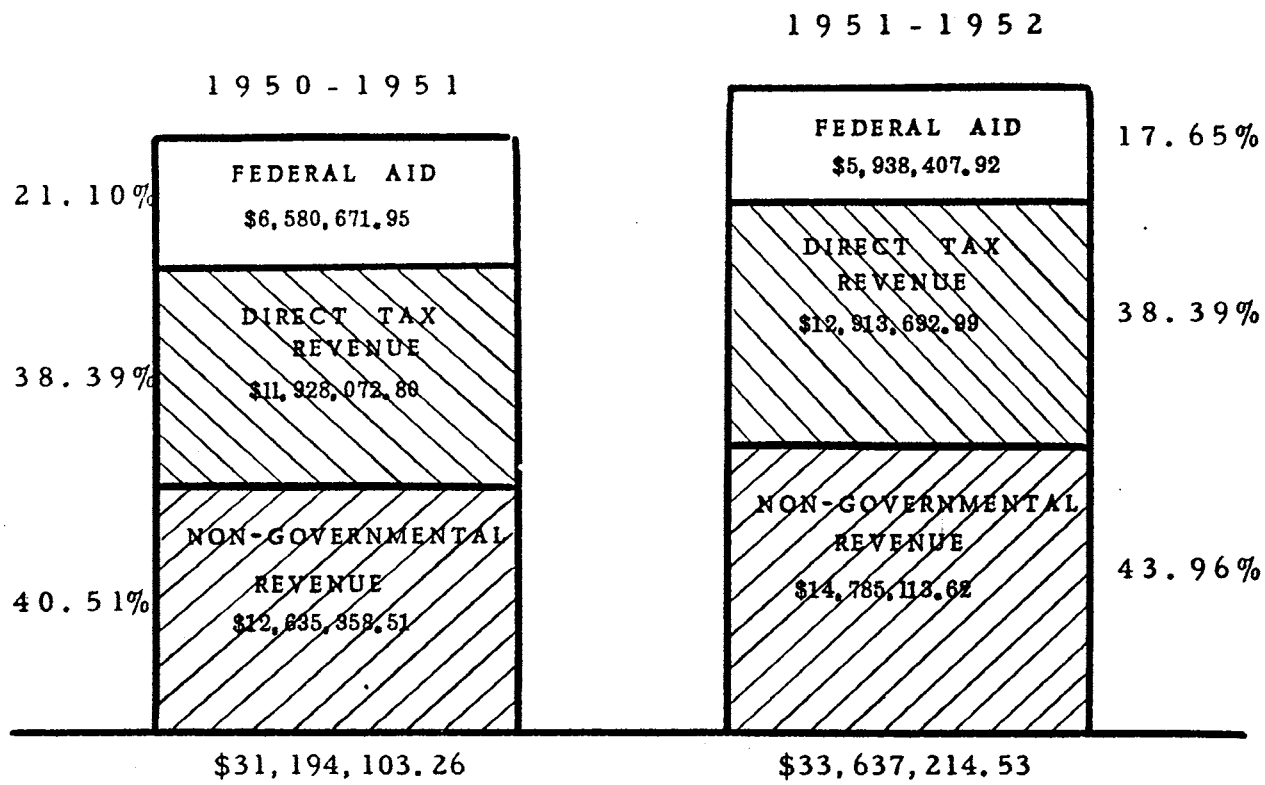


Figure 2

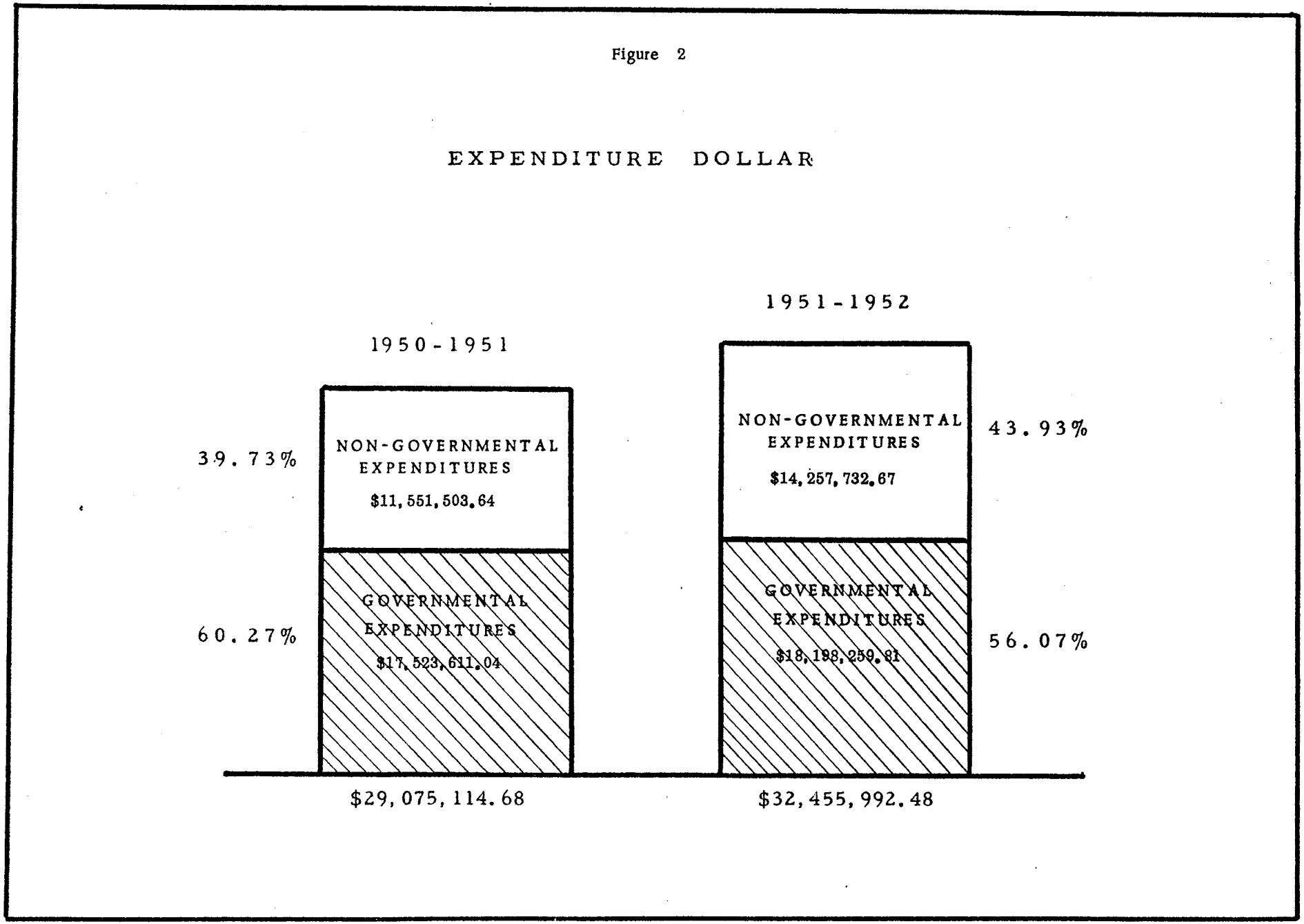

EXPENDITURE DOLLAR
1950-1951
1951-1952
NON-GOVERNMENTAL EXPENDITURES
$11,551,503.64
39.73%
GOVERNMENTAL EXPENDITURES
$17,523,611.04
60.27%
NON-GOVERNMENTAL EXPENDITURES
$14,257,732.67
43.93%
GOVERNMENTAL EXPENDITURES
$18,198,259.81
56.07%
$29,075,114.68
$32,455,992.48

Figure 3

TAXPAYERS' DOLLAR

STATE & FEDERAL

WHERE IT CAME FROM

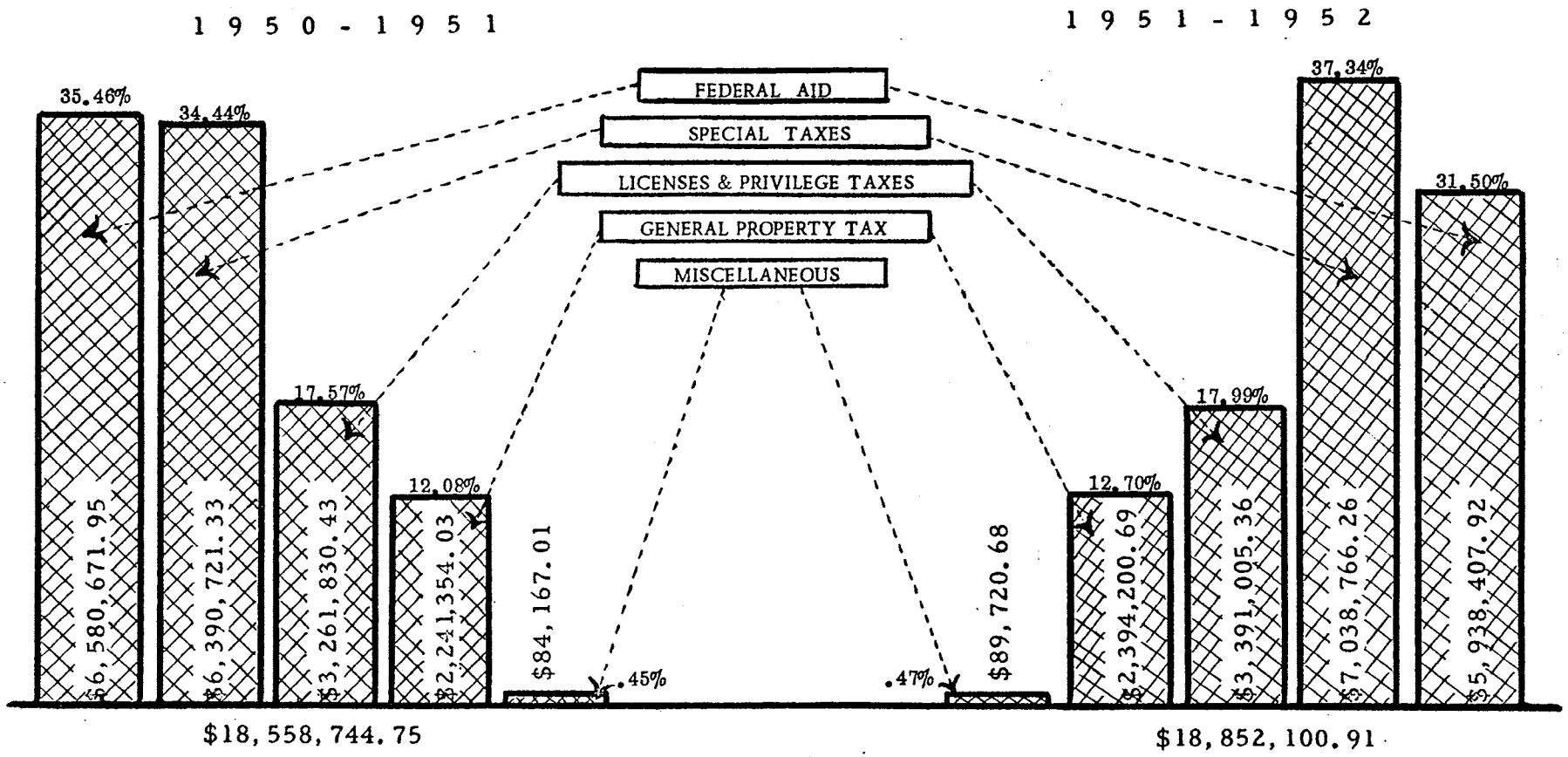


Figure 4

TAXPAYERS' DOLLAR

STATE & FEDERAL

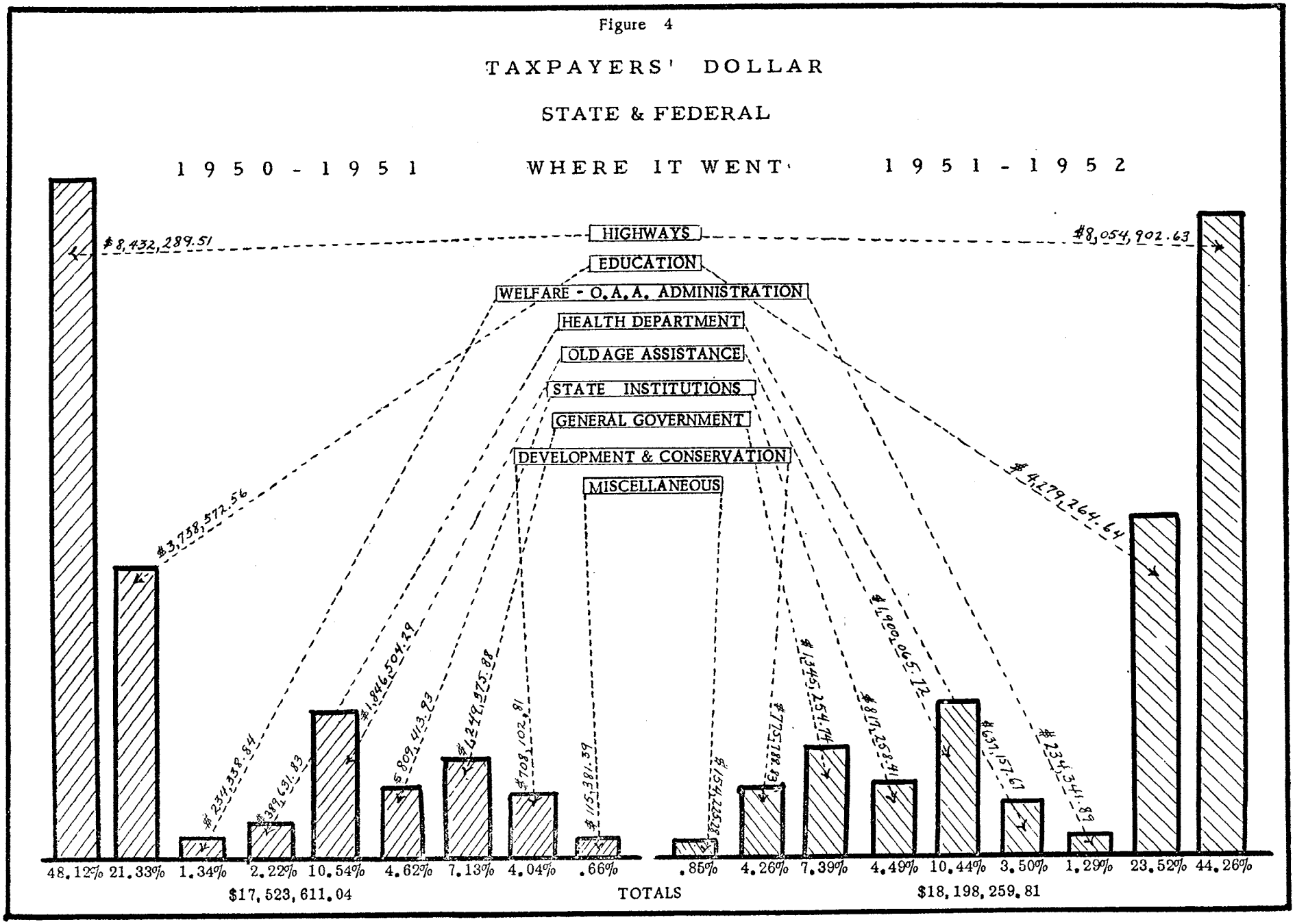


Figure 5

SOURCES OF DIRECT TAX REVENUE

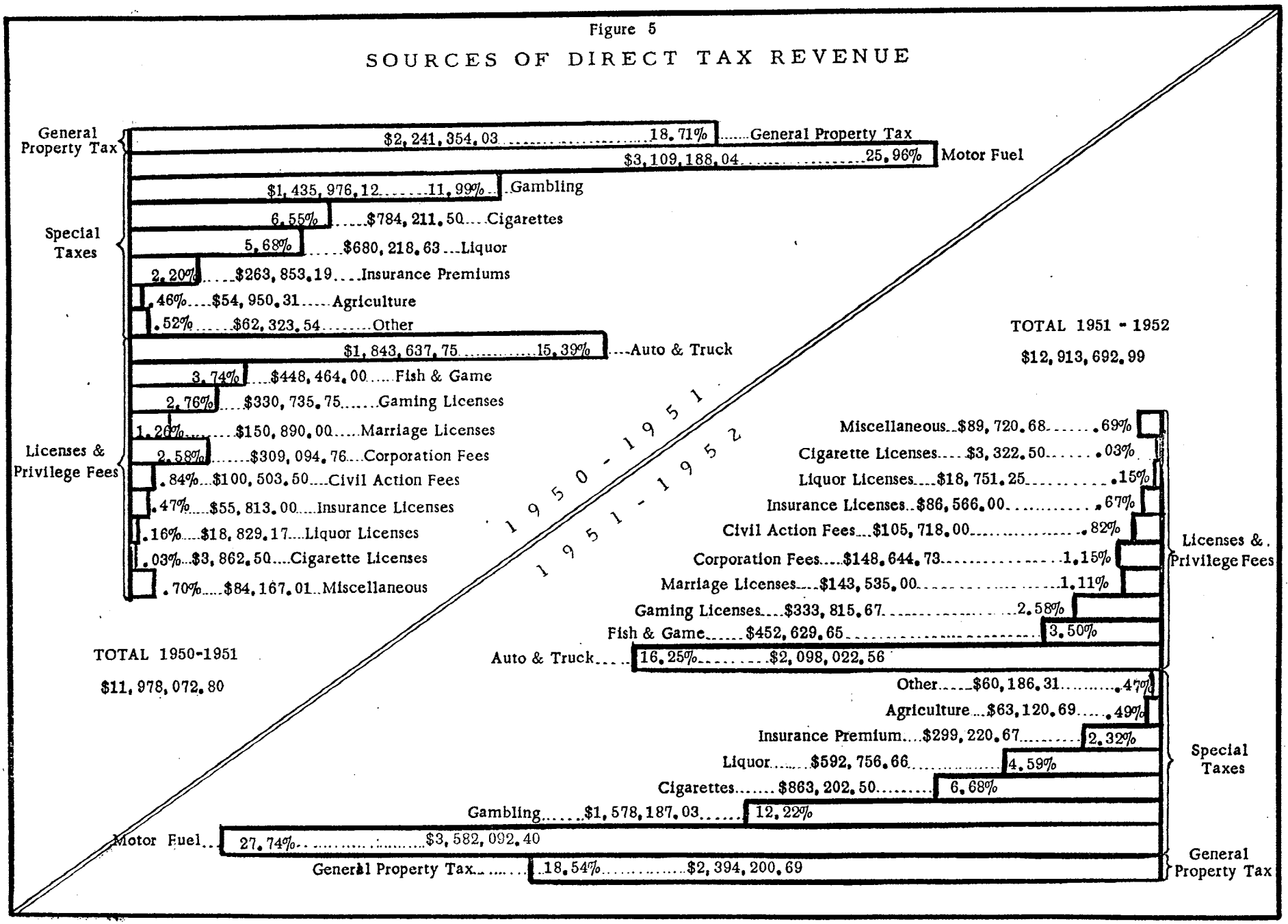
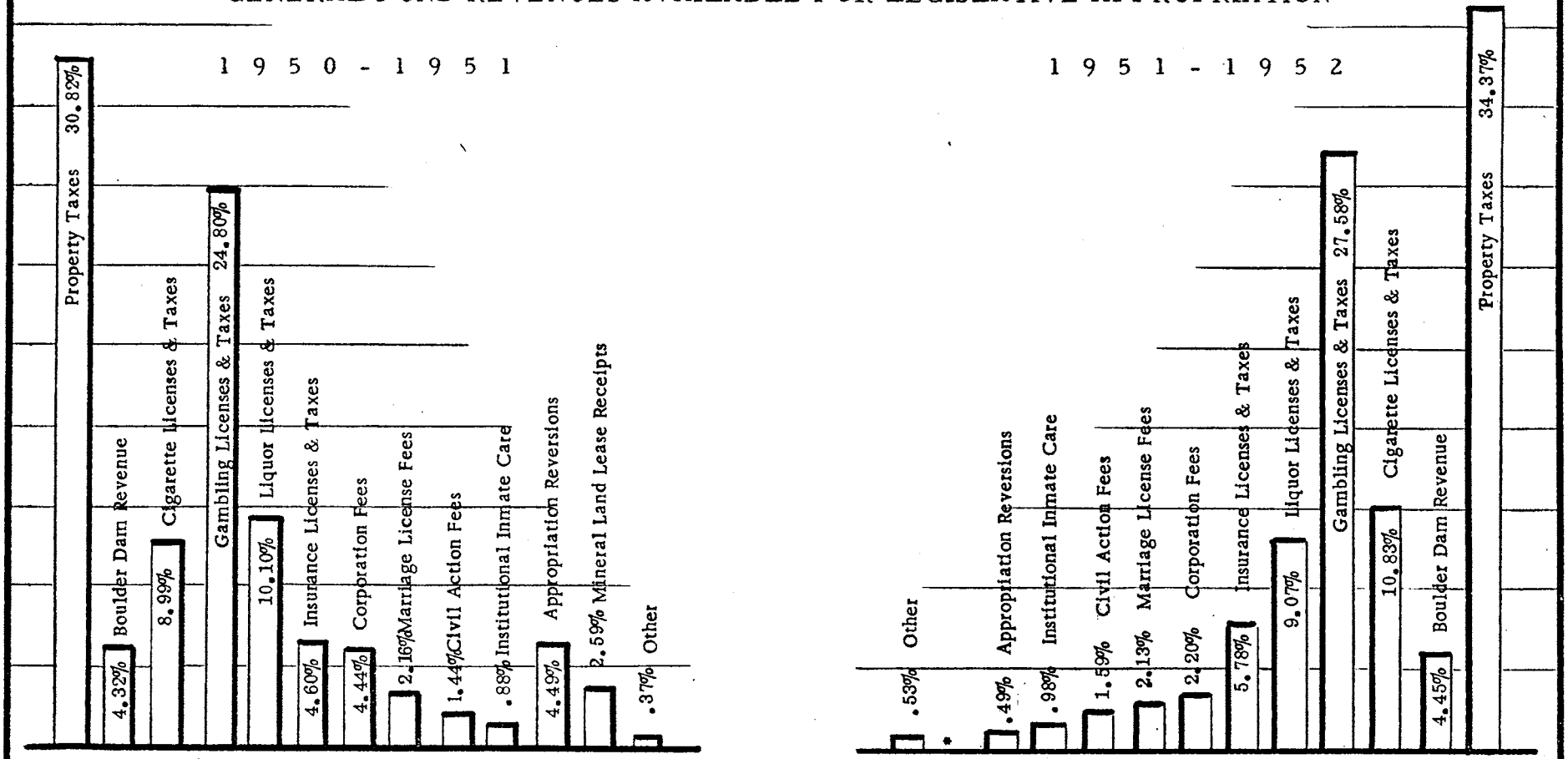


Figure 6

GENERAL FUND REVENUES AVAILABLE FOR LEGISLATIVE APPROPRIATION



$ 2,143,124.57	Property Taxes	$ 2,316,789.27
300,000.00	Boulder Dam Revenue	300,000.00
625,494.14	Cigarette Taxes & Licenses	729,661.32
1,724,760.23	Gambling Taxes & Licenses	1,859,129.00
702,047.80	Liquor Taxes & Licenses	611,507.91
319,666.19	Insurance Taxes & Licenses	389,826.67
309,094.76	Corporation Fees	148,644.73
150,890.00	Marriage License Fees	143,535.00
100,503.50	Civil Action Fees	107,048.00
61,532.00	Institutional Inmate Care	66,039.10
312,902.64	Appropriation Reversions	30,280.82
180,012.90	Mineral Land Lease Receipts	0.00 *
25,847.90	Other	37,706.88
$ 6,955,876.63	TOTALS	$ 6,740,168.70

* Chapter 66, 1951 Statutes of Nevada, directs revenue from this source to be credited to Distributive School Fund.

The State Controller's reports for the fiscal years 1950-1951 and 1951-1952 indicates that the receipts of the State amounted to $31,194,103.26 and $33,637,214.53, respectively, and the expenditures for the same periods $29,075,114.68 and $32,789,619.38. The balance in the State Treasury on June 30, 1951 was $8,062,183.12 and June 30, 1952 $8,909,778.27. The July 1952 payroll indicates that approximately 1,900 persons were employed by the State, this figure including the Department of Highways, but excluding the University of Nevada. During the same month the state payroll amounted to $405,051.01 and for the fiscal year 1951-1952 spent approximately $5,000,000.00 for the salaries of its employees.

In the following discourse, reference is made to the fiscal year 1951-1052, but comparable figures for the preceding year are easily obtained by reference to the submitted statement.

According to Schedule 1A and 1B of the Controller's report for the fiscal year 1951-1952, the total expenditures attributed to general government came to $18,531,886.71, and the total governmental receipts were $18,852,100.91. Schedule 1A and 1B are the most important schedules in the Controller's annual report and illustrate in a simple manner where the money comes from and where it goes.

The total amount of receipts shown in the Controller's report for the fiscal year 1951-1952, namely $33,637,214.53, is greater than the actual amount of money received by the State of Nevada to spend for government. The total receipts 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 expenditures shown on the Controller's report, namely $32,789,619.38 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 pbulic funds, although it creates duplication of receipts and expenditures that are misleading.

These duplications of receipts and expenditures 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 the 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 Treasury issues a receipts 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 taxpayers of the State of Nevada is intermingled, and cannot be distinguished, but it is necessary to divide the disbursements side of the Controllers' books into governmental expenditures and nongovernmental expenditures as illustrated in Figure2.

Eliminating nongovernmental revenue, the governmental revenue, State and Federal, breaks down as illustrated in Figure 3. Taxes paid by State taxpayers break down 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 Nevad, 1949, which sets forts that:

> On or before October 1st of the even numbered years, all department, 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 had 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 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 1951 Legislature set the tax rate for the 1951-1953 biennium at 69 cents. 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 1946-1952 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
1951	345,768,359
1952	366,508,300

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 1952 maximum property tax rates will prevail in 8 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. Seven more counties will be very close to the constitutional ceiling, and only 2 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 1952 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	$13,420,131	3.18	$4.81
Clark	73,056,148	1.78	5.00
Douglas	6,033,051	1.97	4.00
Elko	47,447,535	1.80	4.87
Esmeralda	1,685,481	3.81	5.00
Eureka	7,348,705	2.41	4.00
Humboldt	19,203,808	1.45	4.585
Lander	7,039,522	3.35	4.98
Lincoln	11,122,832	2.59	4.97
Lyon	11,269,597	1.35	5.00
Mineral	6,394,393	3.27	5.00
Nye	7,385,903	2.71	5.00
Ormsby	4,554,782	2.12	5.00
Pershing	16,945,399	1.60	4.91
Storey	2,477,771	2.72	5.00
Washoe	101,580,362	1.95	5.00
White Pine	29,542,880	2.48	4.96
Total	$366,508,300		

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 1951-1953 sets forth that the University of Nevada shall receive one cent, the Consolidated Bond Interest and Redemption Fund one cent, 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 years 1950-1951 and 1951-1952.

An examination of Figure 4 and Schedule 1b quickly reveals how the money was spent for State government during the fiscal year 1951-1952. Almost half of the expenditure dollar is spent for highway construction, maintenance and related operations. Included in this area for the fiscal year 1951-1952 are expenditures of $4,774,847.50 for highway construction, and $2,256,174.39 for highway maintenance. During that fiscal year, Federal aid for the construction of highways amounted to $3,322,297.52, which means that 69.58 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 23.52 percent of the expenditure dollar is spent for education in the State of Nevada. Approximately 60% 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 $887,282.78 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.

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 1951-1952, general government cost $1,345,254.74, said total being 7.4 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.

The following table lists appropriations made by the 1951 session of the Nevada Legislature for the biennium 1951-1953:

Fund from which appropriated	Amount
General Fund	$12,744,940.40
Postwar Reserve Fund	1,033,250.00
Highway Fund	614,630.00
Total	$14,392,820.40

Reference is made to Legislative Counsel Bureau Bulletin No. 14, entitled "Analysis of Appropriations made by the Nevada Legislature, 1951 Session" for detailed information on appropriations.

It is obvious 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 1951-1952, General Fund revenues available for legislative appropriation are illustrated by Figure 6;

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 cigaretts 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 1/2) percent thereof which shall be paid to the general fund of the state.
>
> (2) Twelve and one-half (12 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 cigaretts 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.

Perhaps it is superfluous to point out the great difficulty in predicting revenues to the General Fund far in advance. 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 for the fiscal year 1951-1952, 47.48 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 GENERAL FUND

For the Biennium 1949-1951

The General Fund is the fund in which all revenues are deposited and from which transfers are made to cover appropriations made by the legislature.

At the beginning of a biennium, which is always July 1st of the odd-numbered years, the controller sets up on his books the appropriations for the ensuing biennium made by the legislature which meets in January of the odd-numbered years.

Concurrently, he also sets up on his books the estimated revenue to be received for the same period from revenue-producing sources. This account is called "Control- General Fund - Bills Receivable." As income from the revenue producing sources is received, such income is charged to the account above-named.

Since the total amounts appropriated have been allocated to the various departments, agencies or funds at the beginning of the biennium as available for expenditure by such departments or agencies, the aggregate balances shown greatly exceed the General Fund cash on hand with the State Treasurer. Revenue is received from the various revenue-producing sources almost daily, and it is this revenue which is used to finance the operations of the state government. For instance on July 1, 1949, there remained an unencumbered cash balance of $2,013,655.44 in the General Fund. Obviously, revenue would have to be collected to provide for the appropriations made by the legislature for the ensuing biennium amounting to more than $10,000,000.00

By the same token, the cash expenditures incident to governmental operations are made as obligations are incurred. In the past the current expenditures have been amply covered by current receipts.

Since the estimates of revenue have always been conservative, actual revenues have exceeded estimates. The excess of acutal over estimated revenues tend to increase the unencumbered cash balance in the General Fund at the end of the biennium, but such balance, of course, is adversely affected by any deficiency appropriations made by the legislature shortly prior to the end of the biennium, or any other appropriations then made which are effective or available prior to the end of the biennium.

A description of the two relevant accounts on the books of the controller follows:

CONTROL - GENERAL FUND - BILLS RECEIVABLE Account.

This account is debited with:

1. Balance carried forward from end of previous biennium. This balance represents the balance in the General Fund, or Unencumbered Cash Balance, at the beginning of the current biennium.

2. Receipts from all revenue-producing sources, consisting of cash receipts and transfers in.

It is credited with:

1. Amounts transferred to the General Appropriation Control and Special Appropriation Control accounts.

Balance at the end of the Biennium, after Controller has closed his books:

Represents balance in General Fund, or Unencumbered Cash Balance.

ESTIMATED BALANCE - BILLS RECEIVABLE Account.

This account is debited with:

1. Balance carried forward from end of previous biennium. This balance represents the balance in the General Fund, or Unencumbered Cash Balance, at the beginning of the current biennium. This is the same amount as the balance carried forward from the end of the previous biennium in the "Control - General Fund - - Bills Receivable" account.

2. Transfers in, from all revenue-producing sources of the amount of such revenue which was in excess of the estimated revenue. Obviously, these entries are made at the end of the biennium.

It is credited with:

1. Transfers to various departments, agencies or funds covering appropriations thereto, exclusive of the amount entered as the first credit entry in the "Control-General Fund - Bills Receivable" account, which latter amount actually represents (1) the amount transferred to the General Appropriation Control account and (2) the estimated income from all revenue-producing sources.

2. Transfers to all revenue-producing accounts (sources) of the amount by which the actual receipts therefrom falls short of the estimated revenue. As in the case of item 2 under debits to this account, these entries are made at the end of the biennium.

   NOTE: The difference between the amount transferred in item 2 under debits and the amount transferred in item 2 under credits represents the net amount by which actual revenue exceeds estimated revenue.

Balance at the end of the Biennium:

Represents balance in General Fund, or Unencumbered Cash Balance, and agrees with the amount shown in balance of "Control - General Fund - Bills Receivable" account.

GENERAL FUND.
For the Biennium 1949-1951

Balance in the General Fund, July 1, 1949 (Unencumbered Cash Balance)		$ 2,013,655.44
Revenues for the biennium (See Schedule 1)		12,255,323.43
To be accounted for,		$14,268,978.87
Accounted for as follows:		
General Fund Appropriations by 1949 Legislature (See Schedule 2)	$10,238,601.60	
General Fund Appropriations by 1951 Legislature (Deficiency Appropriations) (See Schedule 3)	26,873.00	
General Appropriations by 1951 Legislature effective and available before the termination of the 1949-1951 biennium (See Schedule 4)	241,748.40	
Transfers to Disbributive School Fund (See Schedule 5)	218,007.53	
Other Transfers (See Schedule 6)	63,079.42	
Total,		$10,788,309.95
Balance in General Fund, June 30, 1951 (Unencumbered Cash Balance)		$ 3,480,668.92

GENERAL FUND

Estimated and Actual Revenues

For the Biennium 1949 - 1951

Schedule 1.

	Estimated Revenue for the Biennium	Actual Revenue Fiscal Year 1949-1950	Actual Revenue Fiscal Year 1950-1951	Actual Revenue For the Biennium	Actual Revenue Exceeds Estimate	Actual Revenue Below Estimate
Appropriation Reversions	$ 26,301.60	$ 1,773.47	$ 312,902.64	$ 314,676.11	$ 288,374.41	
Anti-Freeze Permits		1,600.00	800.00	2,400.00	2,400.00	
Banking Licenses	3,600.00	1,800.00	2,400.00	4,200.00	600.00	
Boulder Dam Revenue	600,000.00	300,000.00	300,000.00	600,000.00		
Building & Loan Licenses	200.00	144.00	316.90	460.90	260.90	
Certification Births & Deaths	3,000.00	1,923.00	2,313.00	4,236.00	1,236.00	
Childrens Home-Care Children	45,000.00	22,544.10	26,288.00	48,832.10	3,832.10	
Cigarette Taxes & Licenses	1,275,000.00	538,626.58	625,494.14	1,164,120.72		$110,879.28
Civil Action Fees	200,000.00	101,694.50	100,503.50	202,198.00	2,198.00	
Federal Power Act Receipts	1,000.00		1,803.75	1,803.75	803.75	
Gaming Taxes	1,919,000.00	1,175,861.57	1,394,024.48	2,569,886.05	650,886.05	
Gaming Licenses	500,000.00	308,062.04	330,735.75	638,797.79	138,797.79	
Insurance Licenses	70,000.00	51,651.00	55,813.00	107,464.00	37,464.00	
Insurance Premium Taxes	400,000.00	244,251.09	263,853.19	508,104.28	108,104.28	
Liquor Taxes & Licenses	800,000.00	510,375.89	702,047.80	1,212,423.69	412,423.69	
Marriage License Fees	250,000.00	138,607.00	150,890.00	289,497.00	39,497.00	
Miscellaneous Sales & Refunds	200.00	131.00	130.95	261.95	61.95	
Nevada Small Loan Licenses		1,227.00	1,055.00	2,282.00	2,282.00	
State Hospital - Care inmates	60,000.00	35,824.96	35,244.00	71,068.96	11,068.96	
Petroleum Products Inspection	8,000.00	5,516.85	(594.02)	4,922.83		3,077.17
Secretary of State Fees	130,000.00	131,284.96	309,094.76	440,379.72	310,379.72	
State Engineer Fees	20,000.00	14,080.11	14,400.90	28,481.01	8,481.91	
State Taxes	3,900,000.00	1,696,774.48	2,143,124.57	3,839,899.05		60,100.95
Supreme Court Fees	1,800.00	1,430.00	2,085.00	3,515.00	1,715.00	
Warrants Escheated	100.00		590.60	590.60	490.60	
Dance Hall Licenses	400.00					400.00
Hoisting Engineer Licenses		368.29	90.82	459.11	459.11	
Hygienic Laboratory Fees	15,000.00	7,034.50	455.00	7,489.50		7,510.50
Mineral Land Lease Receipts	10,000.00	6,352.41	180,012.90	186,365.31	176,365.31	
Penalties, Stat. Violations		500.00		500.00	500.00	
Rodent Control - Fur Sales		8.00		8.00	8.00	
Totals,	$10,238,601.60	$5,299,446.80	$6,955,876.63	$12,255,323.43	$2,198,690.53	$181,968.70

GENERAL FUND

For the Biennium 1949-1951.

Appropriations — Schedule 2.

General Appropriation Act, 1949 Legislature		$ 8,761,886.00
Other Appropriations, 1949 Legislature:		
Agricultural Experiment Station	$ 24,000.00	
Vacuum Seal Portograph	1,500.00	
Rheumatic Fever Aid	25,000.00	
Tuberculosis Control	60,000.00	
State Controller - Salaries	8,400.00	
State Welfare Dept.	65,000.00	
City of Reno - U. Of N. Paving	4,035.60	
Liquor & Cigarette Tax Administration	46,410.00	
Old Age Assistance	515,000.00	
Old Age Assistance Administration	146,170.00	
Public School Teachers Retirement Fund	174,000.00	
Prison Salary Increases	40,000.00	
Agricultural Extension - Salary Inc.	12,000.00	
Nevada State Police - Supt. Salary	9,000.00	
Employees' Salary Increases	85,000.00	
Dept. Building & Grounds	58,000.00	
Children's Home Tuition	12,000.00	
Hospital Survey & Construction	7,000.00	
State Planning Board	5,000.00	
Elective Officers' Salary Increase	9,600.00	
Legislative Auditor	9,600.00	
Budget Officer	20,000.00	
U. of N. Extension Div. Salaries	15,000.00	
U. of N. Faculty Salaries	125,000.00	
Total Other Appropriations		1,476,715.60
Total Appropriations from General Fund, by 1949 Legislature		$10,238,601.60

GENERAL FUND

For the Biennium 1949-1951

Schedule 3.

Transfers from General Fund
to provide for
Deficiency Appropriations
appropriated by 1951 Legislature.

Department of Education - Care and tuition of Deaf, Dumb and Blind	$11,000.00
District Judges' Travel	1,500.00
Fire Insurance Premium Fund - Premiums	5,700.00
Nevada Air National Guard	1,673.00
Nevada School of Industry	7,000.00
Total,	$26,873.00

GENERAL FUND

For the Biennium 1949-1951

Schedule 4.

Transfers from General Fund
to provide for
Appropriations appropriated by the 1951 Legislature,
effective and available before the termination of the
biennium ending June 30, 1951.

1951 Legislative Fund	$100,000.00
Junior Livestock Show	1,500.00
Pamphlet Printing of Supreme Court Decisions	1,200.00
Support of Insurance Department	5,840.00
Support of Board of Pardons & Paroles	2,250.00
Commission for Revision & Compilation of Nevada Laws	75,000.00
Columbia Basin Interstate Compact Commission	1,000.00
Timelock for State Treasurer's Office	571.00
Mine Rescue Equipment for Inspector of Mines	2,050.00
School Lunch Program Revolving Fund	3,500.00
Portrait of ex-Governor Vail Pittman	750.00
Civil Air Patrol	3,000.00
Noxious Weed Control	20,000.00
Council of Defense	21,500.00
Relief of Estate of Fred W. Snyder, Deceased	3,587.40
Total,	$241,748.40

GENERAL FUND

For the Biennium 1949-1951.

Schedule 5.

Transfer to Distributive School Fund.

Mineral Land Lease Receipts since 1925, in accordance with Chapter 66, 1951 Statutes, approved March 8, 1951.	$218,007.53

GENERAL FUND

For the Biennium 1949-1951.

Schedule 6.

Other transfers from the General Fund.

To:	Distributive School Fund, to correct error made in record keeping of previous biennium	$ 1,140.36
	Relief of Reno Y. M. C. A.	416.00
	District Judges Pensions, to provide for district judges pensions for the biennium	13,332.96
	Governors Emergency Fund, Laundry and Boiler Building at Orphans' Home	25,000.00
	Veterans' Service Commissioner Support	14,008.30
	Refund of State Taxes	1,511.84
	State Engineer, Additional Authorized Salaries	5,520.00
	State Library, Additional Authorized Salaries	500.00
	Children's Home, Additional Authorized Salaries	249.96
	Supreme Court Justice Pensions	1,400.00
	Total,	$63,079.42

GENERAL FUND

Statement showing Actual and Estimated Revenues as Indicated, Appropriations for the Bien nium 1951-1953 and Estimated Balance June 30, 1953.

Balance, July 1, 1951		$3,480,668.92
Actual Revenue, Fiscal Year 1951-1952	$6,740,168.70	
Estimated Revenue, Fiscal Year 1952-1953	6,704,100.00	
Total, See Schedule 1,		13,444,268.70
Estimated Available,		$16,924,937.62
Appropriations, 1951 Legislature, from General Fund (see Page 2, Schedule 1, L.C.B. Bulletin No. 14)	$11,712,519.00	
Additional Appropriations	750,850.00	
Total Appropriations		12,463,369.00*
Estimated Unencumbered Cash Balance, June 30, 1953		$ 4,461,568.62**

* Total Appropriations from General Fund, See Page 2, Schedule 1, L. C. B. Bulletin No. 14 $12,744,940.40

Less Amounts appropriated by 1951 Legislature available and transferred prior to June 30, 1951 281,571.40

$12,463,369.00

** This estimated balance will be reduced by the total amount the 1953 legislature appropriates for deficiency appropriations, and other appropriations effective and available prior to June 30, 1953.

GENERAL FUND

Schedule 1.

Statement Showing
Estimated and Actual Revenues as Indicated.

	Original Estimates for the biennium 1951-1953	Actual Revenues for the Fiscal Year 1951-1952	Estimated Revenues-- 1952-1953	Adjusted Estimate of revenues for the biennium 1951-53
Property Taxes	$ 3,850,000.00	$2,316,789.27	$2,300,000.00	$ 4,616,789.27
Boulder Dam	600,000.00	300,000.00	300,000.00	600,000.00
Cigarettes	1,250,000.00	729,661.32	725,000.00	1,454,661.32
Gambling	3,350,000.00	1,859,129.00	1,825,000.00	3,684,129.00
Liquor	1,350,000.00	611,507.91	600,000.00	1,211,507.91
Insurance	680,000.00	389,826.67	345,000.00	734,826.67
Corporation Fees	400,000.00	148,644.73	130,000.00	278,644.73
Marriage License Fees	300,000.00	143,535.00	140,000.00	283,535.00
Civil Action Fees	250,000.00	107,048.00	107,000.00	214,048.00
Institutions: Inmate Care	119,000.00	66,039.10	64,000.00	130,039.10
Appropriations Reversions	259,869.00	30,280.82	150,000.00	180,280.82
Other	54,500.00	37,706.88	18,100.00	55,806.88
Totals,	$12,463,369.00	$6,740,168.70	$6,704,100.00	$13,444,268.70

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 June 30, 1952 $300,000 of the Postwar Reserve Fund was invested in bonds, and $33,309.82 in cash was on deposit in the State Treasury.

A statement of Postwar Fund transactions for the fiscal year 1951-1952 follows:

POSTWAR RESERVE FUND

Statement of Receipts, Disbursements and Transfers

July 1, 1950 - ~~May 1~~ JUN 30, 1952

	Investments	Cash	Total
Balance, July 1, 1950	$1,080,000.00	$ 10,545.84	$1,090,545.84
RECEIPTS:			
Sales of Investments		$780,000.00	$ 780,000.00
Interest Received		24,051.43	24,051.43
Total Receipts,		$804,051.43	$ 804,051.43
Total, Previous Balance and receipts,	$1,080,000.00	$814,597.27	$1,894,597.27
DISBURSEMENTS:			
Sale of Investments	$ 780,000.00		$ 780,000.00
Cost of Shipping Bonds Sold		$ 80.44	80.44
Transfers:			
To Cons. Bond Interest and Redemption Fund		77,957.01	77,957.01
State Hospital Construction		124,000.00	124,000.00
University Renovation		320,000.00	320,000.00
Pipeline to Prison		15,000.00	15,000.00
Prison Farm Machinery		12,750.00	12,750.00
Capitol Building Repairs		60,000.00	60,000.00
Capitol Building Fire Alarm System		10,000.00	10,000.00
Furniture, Governor's Mansion		8,000.00	8,000.00
Printing Office Addition		20,000.00	20,000.00
School of Industry Renovation		23,500.00	23,500.00
Orphans Home Improvements		80,000.00	80,000.00
State Hospital Improvements		10,000.00	10,000.00
State Hospital for General Repairs		20,000.00	20,000.00
Total Disbursements and Transfers	$ 780,000.00	$781,287.45	$1,561,287.45
Balance, May 1, 1952	$ 300,000.00	$ 33,309.82	$ 333,309.82

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. A statement on this subject follows:

STATE OFFICE BUILDING

Chapter 325, 1949 Statutes, provided the following information:

Preamble:		
Estimated cost of original building, (one story)	$700,000.00	
Estimated cost of second story	150,000.00	
Estimated cost of site for state office building and alterations to Heroes Memorial Building	100,000.00	$950,000.00
State's equitable share:		
1/2 estimated cost of original building	$350,000.00	
Estimated cost of second story	150,000.00	
Estimated cost of site for state office building and alterations to Heroes memorial building	100,000.00	600,000.00
Highway fund share		$350,000.00

In other words, the Highway fund provides 1/2 of the originally proposed one story building (estimated to cost $700,000.00) or $350,000.00.

Sec. 3:		
Estimated cost of office building, including site,		$870,000.00
From Highway Fund	$350,000.00	
From funds "as hereinafter provided"	520,000.00	
Sec. 4		
Estimated cost of remodeling Heroes memorial building		$ 80,000.00
Sec. 6		
Bonds authorized to be issued		$600,000.00
Which will provide for state's share of estimated cost of		
State office building	$500,000.00	
Site	20,000.00	
Alterations to Heroes Memorial Building	80,000.00	

Chapter 325, 1949 Statutes does not specifically mention $20,000.00 for the estimated cost of site for the state office building, but by inference and deduction this amount is established for that purpose.

The total amount actually provided for the purchase of site and State's proportion of the estimated cost of the state office building was $415,000.00, provided from proceeds of sale of State Office Building 3% bonds, and the Highway Fund provided the sum of $285,000.00 making a total provision of $700,000.00. In addition, the sale of building on the site purchased provided $4,402.00, which has been applied against the cost of the site ($33,600.00), making the net site cost $29,198.00.

	State Office Building	Heroes Memorial Building	Total
FUNDS PROVIDED			
Proceeds of bond issue	$415,000.00	$80,000.00	$495,000.00
From Highway fund	285,000.00		285,000.00
Total funds provided,	$700,000.00	$80,000.00	$780,000.00
FUNDS APPLIED			
To Purchase of site, net	$ 29,198.00		$ 29,198.00
Construction *	666,565.59		666,565.59
Alterations		$79,939.04	79,939.04
Total Funds Applied	$695,763.59	$79,939.04	$775,702.63
Balance unexpended,	$ 4,236.41	$ 60.96	$ 4,297.37

* Expenditures for Construction of State Office Building:

Salaries	$14,124.17
Travel Expense	76.55
Office Supplies, etc.	5,066.08
Engineers' Fees	999.06
Architects' Fees	18,100.00
Walker Boudwin Contract	431,832.30
Humes Bros. Contract	103,941.12
American Electric Co. Contract	60,732.75
Clearing & Cleaning Sewers	6,702.47
Industrial Insurance	92.80
Retirement Contributions	507.19
Architects' Supervision Fees	1,000.00
Tablet on building	46.42
Advertising	128.40
Miscellaneous Property Purchases	2,023.14
Paving & Grading streets and parking area	16,896.14
Blinds, awnings, etc.	4,297.00
Total,	$666,565.59

SUMMARY

Cost of state office building	$666,565.59	
Cost of site, net	29,198.00	$695,763.59
Cost of alterations to Heroes memorial building		79,939.04
Total,		$775,702.63

Total estimated cost,		$950,000.00
Actual cost		775,702.63
Cost under estimate,		$174,297.37

Represented by:

Authorized bond issue	$600,000.00	
Bonds actually issued	495,000.00	$105,000.00
Estimated to be provided by Highway Fund	$350,000.00	
Actually provided	285,000.00	65,000.00
Unexpended balance of funds provided,		4,297.37
Total,		$174,297.37

As previously indicated, the total assessed valuation of the State of Nevada in the year 1952 was $366,508,300. 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 $3,500,000. Since bonds outstanding on June 30, 1952 total $969,000, additional bond issuances could be authorized totalling approximately $2,500,000.

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.

Chapter 66, 1951 Statutes reads as follows:

> Section 1. From and after the passage and approval of this act, all moneys heretofore and from and after the year 1925 that have been paid into the state treasury of this state by the secretary of the treasury of the United States pursuant to the provisions of section 35 of that certain act of the congress of the United States entitled "An act to promote the mining of coal, phosphate, oil, oil shale, gas, and sodium on the public domain," approved February 25, 1920, and being chapter 85, 41 U. S. Statutes at Large, and all such moneys hereinafter so paid in each fiscal year shall be by the state treasurer set over to and deposited in the state distributive school fund.
>
> Sec. 2. This act shall be effective immediately upon its passage and approval.

The 1952 Nevada Legislature appropriated $4,108,000 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 $2,225,291 during the fiscal year 1951-1952. During the same period high school apportionments from the High School Fund totalled $308,055.

The following tabulation of elementary and high school costs was compiled from county auditors' reports by the Department of Education: (See next page)

DEPARTMENT OF EDUCATION
Expenditures, Elementary and High Schools
For Fiscal Year 1950-1951 and 1951-1952

	Elementary Schools		High Schools		Combined	
	1950-1951	1951-1952	1950-1951	1951-1952	1950-1951	1951-1952
SUPPORT & MAINTENANCE:						
Administration						
Salaries	$ 169,997.70	$ 182,940.06	$ 138,084.24	$ 139,001.68	$ 308,081.94	$ 321,941.74
Supplies	5,449.77	6,776.33	4,793.89	5,135.11	10,243.66	11,911.44
Other	11,730.03	41,588.15	13,310.11	11,941.15	25,040.14	53,529.30
Total	$ 187,177.50	$ 231,304.54	$ 156,188.24	$ 156,077.94	$ 343,365.74	$ 387,382.48
Instruction						
Salaries	$2,926,954.48	$3,276,160.09	$1,250,087.71	$1,373,109.54	$4,177,042.19	$4,649,269.63
Textbooks	79,864.09	96,105.23	32,590.25	39,370.30	112,454.34	135,475.53
Supplies	92,845.71	99,353.29	69,390.89	78,746.56	162,236.60	178,099.85
Other	35,156.53	47,719.20	44,007.11	52,164.24	79,163.64	99,883.44
Total	$3,134,820.81	$3,519,337.81	$1,396,075.96	$1,543,390.64	$4,530,896.77	$5,062,728.45
Auxiliary Services						
Health (Including salaries)	$ 37,260.04	$ 40,322.59	$ 15,313.36	$ 13,150.23	$ 52,573.40	$ 53,472.82
School Lunch	39,373.08	43,922.31	2,883.87	8,296.84	42,256.95	52,219.15
Total	$ 76,633.12	$ 84,244.90	$ 18,197.23	$ 21,447.07	$ 94,830.35	$ 105,691.97
Operation of Plant						
Salaries	$ 270,167.02	$ 297,844.02	$ 149,505.21	$ 196,188.76	$ 419,672.23	$ 494,032.78
Supplies	46,720.09	44,411.08	24,809.46	25,754.75	71,529.55	70,165.83
Utilities and Fuel	149,982.04	187,807.08	102,736.54	129,020.60	252,718.58	316,827.68
Total	$ 466,869.15	$ 530,062.18	$ 277,051.21	$ 350,964.11	$ 743,920.36	$ 881,026.29
Maintenance						
Repairs & Upkeep	$ 116,523.26	$ 157,457.89	$ 55,619.15	$ 89,266.15	$ 172,142.41	$ 246,724.04
Repairs, Equipment Replacements	42,338.73	48,815.93	41,596.92	57,097.00	83,935.65	105,912.93
Total	$ 158,861.99	$ 206,273.82	$ 97,216.07	$ 146,363.15	$ 256,078.06	$ 352,636.97
Fixed Charges						
Insurance	$ 54,552.29	$ 53,904.59	$ 31,765.77	$ 39,066.99	$ 86,318.06	$ 92,971.58
Other (Rent, Etc.)	21,862.88	23,695.55	10,714.78	9,494.67	32,577.66	33,190.22
Total	$ 76,415.17	$ 77,600.14	$ 42,480.55	$ 48,561.66	$ 118,895.72	$ 126,161.80
Transportation						
Salaries	$ 48,767.54	$ 53,104.94	$ 30,223.00	$ 28,955.95	$ 78,990.54	$ 82,060.89
Maintenance and Operation	41,955.29	48,744.73	30,560.27	33,808.60	72,515.56	82,553.33

Buses Purchased	26,674.99	35,030.74	2,030.16	24,046.34	28,705.15	59,077.08
Payments for Transportation	54,394.53	88,018.78	44,249.80	56,147.60	98,644.33	144,166.38
Total	$ 171,792.35	$ 224,899.19	$ 107,063.23	$ 142,958.49	$ 278,855.58	$ 367,857.68
Total Support and Maintenance	$4,272,570.09	$4,873,722.58	$2,094,272.49	$2,409,763.06	$6,366,842.58	$7,283,485.64
Capital Outlay						
New sites	$ 35,671.34	$ 32,991.36	$ 34,797.36	$ 15,128.30	$ 70,468.70	$ 48,119.66
New buildings	321,282.23	831,949.24	1,594,194.07	251,804.30	1,915,476.30	1,083,753.54
Additions & Improvements to building & Grounds	127,354.77	124,223.65	205,650.09	39,139.32	333,004.86	163,362.97
New equipment	118,153.04	154,734.84	228,420.09	74,477.58	346,573.13	229,212.42
Total	$ 602,461.38	$1,143,899.09	$2,063,061.61	$ 380,549.50	$2,665,522.99	$1,524,448.59
Debt Service	$ 265,448.91	$ 542,932.52	$ 332,054.78	$ 216,247.39	$ 597,503.69	$ 759,179.91
Grand Total	$5,140,480.38	$6,560,554.19	$4,489,388.88	$3,006,559.95	$9,629,869.26	$9,567,114.14
Average Salary Paid Teachers	$ 3,036.74	$ 3,095.70	$ 3,456.33	$ 3,650.02		
Cost Per Pupil (Support & Maintenance)	207.92	219.03	373.38	396.08	$ 243.40	$ 257.05
State Apportionment	2,105,861.10	2,217,574.00	305,095.46	308,054.96	2,410,956.56	2,525,628.96
State Apportionment, Percent of Total Cost	40.97	33.80	6.80	10.24	25.04	27.40
Average Daily Attendance (including kindergarten)	20,549.00	22,251.00	5,609.00	6,084.00		

The following remarks and schedules are presented to indicate the future savings that would be effected in interest, should all bonds outstanding be retired on March 31, 1953.

The total amount required to retire all bonds and accrued interest amounts to $901,712.50.

There is available, or will be available, in the Postwar Reserve Fund, a sum of approximately $285,000.00

If the bonds are not retired on March 31, 1953, the amount required for bond interest and redemption for the biennium 1953-1955 would amount to $171,000.00. Consequently the amount of new money required to retire the bonds and pay accrued interest actually amounts to the total amount required of $901,712.50, less the bond redemption and interest requirements for the biennium 1953-1955, noted above, of $171,000.00, or $734,712.50.

The amount of $901,712.50 could be provided from

General Fund	$616,712.50
Postwar Reserve Fund	285,000.00
	$901,712.50

In the event that all bonds are retired on March 31, 1953, no earmarked property tax would be required to provide for the retirement of bonds and payment of interest for the 1953-1955 biennium. This tax for the biennium 1951-1953 was one cent. There would also remain a balance in the Consolidated Bond Interest and Redemption Fund estimated to be in excess of $45,000 which, not being required, could be reverted to the General Fund.

To summarize, by-appropriating $616,712.50 from the General Fund and $285,000.00 from the Postwar Reserve Fund for retirement of bonds and accrued interest, a saving in the future interest requirements of $201,947.50 would be effected.

At the present writing, it appears that the General Fund balance (Unencumbered Cash Balance) at the end of the present biennium will be in the neighborhood of $4,750,000.00. Applied against this balance must be any appropriations made by the 1953 legislature other than for the 1953-1955 biennium, i. e., deficiency appropriations or appropriations effective and available prior to June 30, 1953, the end of the present biennium.

BONDED INDEBTEDNESS

STATE OF NEVADA

Statement showing bonded indebtedness of the State of Nevada on January 2, 1953; total future interest requirement if bonds are retired in accordance with present procedure; amount required to redeem all bonds and accrued interest on March 31, 1953, and savings in future interest payments effected by such retirement.

	Prison Building Bonds 1947 Issue	Prison Building Bonds 1949 Issue	State Office Bldg. Bonds 1949 Issue	Total All Issues
Total Bonds Issued	$475,000.00	$190,000.00	$495,000.00	$1,160,000.00
Retired to March 31, 1953	125,000.00	35,000.00	105,000.00	265,000.00
Bonds outstanding, March 31, 1953	$350,000.00	$155,000.00	$390,000.00	$ 895,000.00
Total interest which will be paid to maturity on bonds outstanding on March 31, 1953, if present bond retirement program is followed*	$ 89,850.00	$ 36,037.50	$ 76,050.00	$ 201,947.50

* The amounts shown represent future interest savings if all bonds are retired on March 31, 1953, if present bond retirement program is followed.

Total funds required to retire all state bonded indebtedness on March 31, 1953:				
For retirement of bonds	$350,000.00	$155,000.00	$390,000.00	$ 895,000.00
Accrued interest from January 1, 1953 to March 31, 1953	2,625.00	1,162.50	2,925.00	6,712.50
Total,	$352,625.00	$156,162.50	$392,925.00	$ 901,712.50

BONDED INDEBTEDNESS
STATE OF NEVADA

Explantory Statement
January 2, 1953

	Prison Building Bonds 1947 Issue	Prison Building Bonds 1949 Issue	State Office Building Bonds 1949 Issue
Statutory Authorization	Chap. 182, 1947 Statutes.	Chap. 210, 1949 Statutes.	Chap. 325 - 1949 Statutes.
To provide funds for,	Cell-block, etc.	Third story, execution chamber, etc.	State Office Building.
Amount of issue authorized,	$475,000.00	Not to exceed $190,000.	Not to exceed $600,000.00.
Total amount issued,	475,000.00	$190,000.00	$495,000.00
Denomination of Bonds,	5,000.00	5,000.00	5,000.00
Interest rate payable	3%	3%	3%
Interest dates	Jan. 1st and July 1st	Jan. 1st and July 1st	January 1st and July 1st.
Statutory requirements for retirement of bonds,	At least one on every interest date; all must be retired in 20 years from issueance.	At least one on every interest date; all must be retired in 20 years from passage of act of authorization.	At least one on every interest date; all must be retired in 20 years from issuance.
Date of first bond retirement,	January 1, 1948	January 1, 1950	January 1, 1950.
Present rate of retirement,	2 bonds on each interest date to July 1, 1966; 3 bonds on each interest date there after.	one bond each interest date.	3 bonds each interest date.
Date of retirement of last outstanding at above retirement rate,	January 1, 1969	July 1, 1968	January 1, 1966.
Interest to be provided by (at present)	Property tax	Property tax	Postwar Reserve Fund.

BONDED INDEBTEDNESS
STATE OF NEVADA

Statement showing requirements for bond redemption and interest payments by bienniums.

	PRISON BLDG. BONDS 1947		PRISON BLDG. BONDS 1949		STATE OFFICE BLDG. BONDS - 1949		TOTALS		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
1953-1955	$ 40,000.00	$20,000.00	$ 20,000.00	$ 8,850.00	$ 60,000.00	$22,050.00	$120,000.00	$ 51,000.00	$ 171,000.00
1955-1957	40,000.00	17,700.00	20,000.00	7,650.00	60,000.00	18,450.00	120,000.00	43,800.00	163,800.00
1957-1959	40,000.00	15,300.00	20,000.00	6,450.00	60,000.00	14,850.00	120,000.00	36,600.00	156,600.00
1959-1961	40,000.00	12,900.00	20,000.00	5,250.00	60,000.00	11,250.00	120,000.00	29,400.00	149,400.00
1961-1963	40,000.00	10,500.00	20,000.00	4,050.00	60,000.00	7,650.00	120,000.00	22,200.00	142,200.00
1963-1965	40,000.00	8,100.00	20,000.00	2,850.00	60,000.00	4,050.00	120,000.00	15,000.00	135,000.00
1965-1967	50,000.00	5,625.00	20,000.00	1,650.00	30,000.00	675.00	100,000.00	7,950.00	107,950.00
1967-1969	60,000.00	2,250.00	15,000.00	450.00			75,000.00	2,700.00	77,700.00
Totals,	$350,000.00	$92,475.00	$155,000.00	$37,200.00	$390,000.00	$78,975.00	$895,000.00	$208,650.00	$1,103,650.00

In compliance with a request made by Mr. John Cory, Director of the Employment Security Department, a study of the accounting system employed by that department was completed. The accounting procedures of the Administrative, Benefits and Contributions sections were carefully reviewed with particular emphasis being placed on the effectiveness and adequace of internal controls employed in the various sections. The Legislative Auditor's report to the Executive Director of the Employment Security Department on this study consisted of a short letter, a copy of which follows:

Mr. John F. Cory, Executive Director
Employment Security Department
Carson City, Nevada

Dear Sir:

In compliance with your request, this office has reviewed the accounting standards and procedures employed in your department.

In the course of this review, particular attention has been given to the matter of internal controls, their adequacy and effectiveness.

In our opinion, the overall accounting procedures are such that they correctly reflect the transactions of your department. Internal controls provide a high degree of effectiveness, and are apparently entirely adequate.

While some time has been spent on this review, it is possible that an audit of your department to be made by this office in the near future may reveal that minor refinements in the accounting systems employed would be advantageous. However, it is not anticipated that a necessity for even minor changes will be brought to light.

Respectfully,

A. N. Jacobson
Legislative Auditor.

In the course of preparation is a rearrangement of the annual reports of the State Treasurer and State Controller which is being accomplished in conjunction with an examination of the accounting procedures employed in these two departments. This rearrangement is being accomplished with the cooperation of the State Treasurer and Controller in order that the reports of these offices be in a form which will be more in accordance with generally accepted governmental accounting and financial reporting principles, rendering reports more readily amenable to analysis and interpretation by interest parties. A recommendation that a state money count be made at the close of business of June 30th of each year was acted upon favorably by the Money Count Board. This practice enables the funds as reported on the Treasurer's and Controller's reports to be reconciled with the actual verified cash. This has not been possible in the past and the procedure meets with the approval of both the Treasurer and Controller. Although having a cash money count on a date which is announced in advance does not comply with the theory of an unannounced money count, there still remain eleven unannounced money count dates in each year, which should be adequate for sound internal control. The advantage of the money count on June 30th of each year is obvious.

The examination of the records of the Treasurer and Controller has been of such a nature as to entail considerable detailed work, especially in connection with the work in the Controller's office subsequent to the installation of I. B. M. accounting machines. While no detailed audit has been made, the necessary pro-

cedures in connection with the determination of the adequacy of internal controls between the two offices has convinced us as to the acuracy of the annual statements of the State Treasurer and State Controller for the fiscal year ended June 30, 1952. While in some instances the balances shown in the two reports appear to be at variance, in all cases a reconciliation between the two figures indicates that the records of the offices of the State Treasurer and State Controller are in balance, and funds as shown to be in the State Treasury are verified by the money count made on June 30th. The rearrangement mentioned above with respect to financial reporting of these two agencies will tend to eliminate any reconciliations.

The work of examination of semi-monthly claims has continued. Compilation of annual financial statements from information submitted by all departments continues to be a large part of the present program of this office. It is to be remembered that the compilation of these statements entails a detailed review of the information submitted and the clarification of any questionable items is accomplished by an investigation and review of the books of the department submitting statements requiring clarification and correction.

In the course of examination of bond issues to cover the cost of construction activities, it was revealed that interest payments and bond redemption payments on Prison Building bonds and State Office Building bonds were made in a manner not consistent with good accounting practice. A schedule was prepared for the use of the State Controller's office which indicates the bonds to be retired and the interest to be paid on each future interest date.

SECTION II
AUDIT REPORTS

April 1, 1951

Hon. John Koontz, Secretary of State
Carson City, Nevada

Dear Mr. Koontz:

An audit of the books and records of the Secretary of State, insofar as they apply to receipts and disbursements in connection with fees collected, has been completed by this office. The period under review is from the date of the last audit on November 3, 1948 to March 31, 1951.

The following exhibits and schedules are presented herewith:

Exhibit A.	Summary of Transactions.
Schedule 1.	Analysis of Remittances to State Treasurer.
Schedule 2.	Distribution of Remittances to State Treasurer as to Sourses of Income.
Schedule 3.	Condensed Summary of Receipts and Disbursements.
Schedule 4.	Bank Reconciliation, March 31, 1951.
Schedule 5.	Schedule of Candidates' Filing Fees Collected.

Appreciation is expressed for the courtesies extended and assistance afforded by you and your staff during the course of the audit.

In our opinion, the Exhibits and Schedules submitted herewith correctly reflect the transactions of the office of the Secretary of State with respect to all fees collected and disbursements made incidental thereto.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

ANJ/tdc

SECRETARY OF STATE

Exhibit A

SUMMARY OF TRANSACTIONS
with respect to Collection
of fees and Disposition thereof.

For Periods Indicated

	Nov. 3, 1948 June 30, 1949	July 1, 1949 June 30, 1950	July 1, 1950 Mar. 31, 1951	Total
REGISTER READING	$ 59,851.34	$152,509.32	$223,584.25	$435,944.91
ACCOUNTED FOR AS FOLLOWS:				
Remittances to State Treasurer (Schedule 1)	$ 59,044.34	$145,546.27	$203,894.52	$408,485.13
Bills cancelled after Recording on register	533.45	1,222.10	3,813.50	5,569.05
Overpayments refunded	273.55	1,143.45	656.79	2,073.79
Bad check returned by bank		25.00		25.00
Nomination Fees transferred to separate bank account		4,500.00	3,150.00	7,650.00*
Check issued for nomination fee and deposited in separate bank account		75.00		75.00*
Suspense item		5.00	(5.00)	--
Bad check returned by bank during period covered by previous audit now honored by bank		(7.50)		(7.50)
Cash on Hand, March 31, 1951			12,074.44	12,074.44
TOTALS	$ 59,851.34	$152,509.32	$223,584.25	$435,944.91

* These two amounts, totaling $7,725.00, represent total candidate filing fees collected, deposited in special bank account, and remitted therefrom to the State Treasurer on August 3, 1950, Treasurer's Receipt No. 6330. See Schedule 5.

SECRETARY OF STATE

Schedule 1

Statement of Remittances made to
State Treasurer

DATE	TREASURER'S RECEIPT NO.	AMOUNT	TOTAL
November, 1948	2712	$ 2,963.97	
December	3394	6,410.88	
January, 1949	3970	4,171.35	
February	4437	4,078.04	
March	5113	5,065.33	
April	5481	7,052.60	
May	5963	12,412.08	
June	6483	16,890.09	
Total, Nov. 3, 1948, to June 30, 1949, per Exhibit A			$ 59,044.34
July, 1949	431	$ 8,347.10	
August	841	8,821.05	
September	1293	36,334.28	
October	1728	9,284.83	
November	2174	5,824.15	
December	2803	9,360.78	
January, 1950	3297	9,428.34	
February	3694	5,957.38	
March	4243	12,405.33	
April	4712	7,583.09	
May	5238	17,938.63	
June	5849	14,261.31	
Total, July 1, 1949, to June 30, 1950, per Exhibit A			145,546.27
July, 1950	6329	$ 10,174.55	
August	6901	13,079.77	
September	7478	5,666.57	
October	8014	8,959.15	
November	8550	8,332.07	
December	9137	125,590.35	
January, 1951	9776	7,713.69	
February	10322	24,378.37	
March (Remittance of $12,074.44 made in April, 1951)		---	
Total, July 1, 1950, to Mar. 31, 1951, per Exhibit A			203,894.52
TOTAL, per Exhibit A			$408,485.13

SECRETARY OF STATE

Schedule 2

Distribution
as to Sources of Income
of
Remittances to State Treasurer
and Cash on Hand, Mar. 31, 1951.

	Nov. 3, 1948 June 30, 1949	July 1, 1949 June 30, 1950	July 1, 1950 Mar. 31, 1951	Total
Filing Articles of Incorporation	$ 16,227.12	$ 79,193.00	$ 149,307.00	$ 244,727.12
Filing Admendments to Articles of Incorporation	13,564.25	16,210.00	35,365.00	65,139.25
Certified Copies of Documents	7,905.00	13,356.00	11,506.00	32,767.00
Filing Lists of Officers	14,630.00	21,002.50	7,317.50	42,950.00
Filing Notices of Dissolution	1,170.00	1,370.00	1,100.00	3,640.00
Photostat Services	2,034.40	3,718.45	3,346.15	9,099.00
Sales of Statutes, Etc.	420.00	1,945.00	847.50	3,212.50
Miscellaneous fees	3,093.57	8,751.32	7,179.81	19,024.70
TOTALS	$ 59,044.34	$ 145,546.27	$ 215,968.96	$ 420,559.57

Remittances to State Treasurer, per Exhibit A	$ 408,485.13
Cash on Hand, March 31, 1951, per Exhibit A	12,074.44
TOTAL	$ 420,559.57

SECRETARY OF STATE

Schedule 3

Condensed Summary
of
Receipts and Disbursements

November 4, 1948 - March 31, 1951

Balance Cash in Bank, Nov. 4, 1948		----
Receipts for period		$ 422,708.36
		$ 422,708.36
Disbursements:		
Remittances to State Treasurer	$ 408,485.13	
Refunds of Overpayments	2,073.79	
Nomination Fee transferred	75.00	
Total Disbursements		410,633.92
Balance Cash in Bank, March 31, 1951		$ 12,074.44

SECRETARY OF STATE

Schedule 4

Bank Reconciliation on
March 31, 1951

Balance per bank, March 31, 1951 . . . . . $ 12,130.94

Less outstanding checks:

No.	Amount
344	$ 7.50
424	2.50
431	.50
2	1.00
33	5.00
52	7.50
100	2.50
135	2.50
146	27.50

Total outstanding checks 56.50

BALANCE per books, March 31, 1951 (per Exhibit A) $ 12,074.44

Schedule of Candidates' Filing Fees Collected

U. S. SENATOR	
Nicholson	
McCarran	
Johnson	
Franklin	
Marshall	
Ebert	
Thonle	
7 at $250.00	$ 1,750.00
REPRESENTATIVE IN CONGRESS	
Baring	
Davis	
McKenzie	
Krug	
Woodruff	
5 at $150.00	750.00
GOVERNOR	
Goodin	
Horlacher	
Bender	
Pipkin	
Richards	
Wiley	
Pittman	
Malone	
Conwell	
Morgali	
Russell	
11 at $150.00	1,650.00
LIEUTENANT GOVERNOR	
Jones	
Dickerson	
Hammel	
O'Brien	
Schmitt	
Nores	
McLeod	
Whittlesea	
8 at $100.00	800.00
SECRETARY OF STATE	
Koontz	
Clark	
Thomas	
3 at $100.00	300.00
STATE TREASURER	
Franks	
1 at $100.00	100.00
STATE CONTROLLER	
Donovan	
Merialdo	
Capelle	
3 at $100.00	$ 300.00
JUSTICE SUPREME COURT	
Merrill	
Horsey	
2 at $150.00	300.00
STATE PRINTER	
McCarthy	
1 at $100.00	100.00
SUPERINTENDENT OF PUBLIC INSTRUCTION	
Duncan	
Bray	
2 at $100.00	200.00
INSPECTOR OF MINES	
Bernard	
Hammond	
Gallagher	
Houghton	
Johnston	
5 at $100.00	500.00
ATTORNEY GENERAL	
Mathews	
Stewart	
Bonner	
3 at $100.00	300.00
CLERK OF SUPREME COURT	
Turner	
1 at $100.00	100.00
SURVEYOR GENERAL	
Ferrari	
Hillygus	
2 at $100.00	200.00
DISTRICT JUDGES	
Priest	
Hatton	
Guild	
Watson	
Brown	
5 at $ 75.00	375.00
TOTAL	$ 7,725.00

April 19, 1951

Mr. Robert A. Allen, Chairman
Public Service Commission of Nevada
Carson City, Nevada

Dear Sir:

An audit of the books and records of the Motor Vehicle Division of the Public Service Commission of Nevada for the period January 1, 1949 to April 19, 1951, has been completed by this office.

The scope of the audit does not embrace an analysis of the administrative costs of the Motor Vehicle Division, but is confined to the activities of the division having to do with cash receipts and disbursements.

The following exhibits and schedules are submitted with this audit report:

	For the Year 1949	For the Year 1950
Statement showing Disposition of Revenue	Exhibit A	Exhibit B
Statement of License Sales and Penalties Collected	Schedule A-1	Schedule B-1
Statement of Fees collected	Schedule A-2	Schedule B-2
Bank Account: Condensed Summary of Receipts and Disbursements, and Bank Reconciliation at end of year	Schedule A-3	Schedule B-3
Pleasure Car License Sales	Schedule A-4	Schedule B-4
Commercial Vehicle Licensed Sales	Schedule A-5	Schedule B-5
Trailer License Sales	Schedule A-6	Schedule B-6
Motorcycle License Sales	Schedule A-7	Schedule B-7
Bank Account: Condensed Summary of Receipts and Disbursements for the Period January 1, 1949 - April 19, 1951	Exhibit C	

With respect to the period January 1 - April 19, 1951, transactions with county assessors with reference to sales of 1951 license plates and other receipts have not been audited, since such transactions have not been fully reported to the Motor Vehicle Division by various counties. These transactions will be reviewed in a subsequent audit covering the year 1951.

While the records maintained in the Motor Vehicle Division are such that all cash recorded as received can be, in total, traced through to its ultimate transmittal to the State Treasurer, or accounted for by payments made as refunds to other individuals, internal control in this Division is non-existent.

One individual handles all cash, i. e., opens mail containing remittances, makes up deposits, reconciles bank balances, makes cash entries on the records with respect to receipts and disbursements and issues and signs checks on the bank account.

Cash received "over the counter" is probably one of the most loosely controlled phases of the Division's cash operations, if, in fact, any control at all exists. The practice of making refunds from cash received in this manner is definitely contrary to elementary accounting principles. Cash received should in all cases be deposited in its entirety and refunds should be made by check in all instances.

Bank deposits are made periodically and no record of cash receipts is kept other than on deposit slip duplicates and on the stubs of the checkbook. Tracing of deposits made is impossible as to source of receipt of individual items.

The assignment of various categories of work to different individuals would be a step toward establishing internal control, and is accepted accounting procedure to insure such control, as evidenced by the following quotation from Kester's Accounting Theory and Practice, Vol I;

> "Where the cashier has entire control of the cash, and besides opens the incoming mail, makes up his daily deposits, has his pass-books balanced periodically, and files the cancelled checks, he has every opportunity to abstract cash and falsify his record. But where he must make detailed daily reports of the cash to the manager, treasurer, or some other officer; where he is denied access to the records -- except his own cash record -- where the mail is opened first and receipts listed by an independent clerk; * * * where every member of the office force is required to take a vacation during which his work and records are cared for by other employees -- there is a very satisfactory system of internal safeguards and checks."

The procedure in vogue in the Motor Vehicle Division is outlined and commented upon to substantiate the recommendation of this office that a procedure more in line with accepted accounting methods be followed to insure proper control. Such a system would also result in the records being more readily amenable to audit. A cash register could be used to great advantage in this Division.

To the extent that the records were maintained, as previously explained, they have been found to be correct.

Appreciation is expressed for the courtesies extended and assistance afforded by the Director of the division during the course of this audit.

In our opinion, subject to the comments previously recorded, the exhibits and schedules submitted herewith correctly reflect the transactions of the Motor Vehicle Division of the Public Service Commission of Nevada for the period under audit.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Exhibit A

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Statement Showing Disposition of Revenue
Calendar Year 1949

License Sales, per Schedule A-1	$508,221.05
Fees Collected, per Schedule A-2	35,184.26
Total to be accounted for	$543,405.31

Accounted for as follows:

Remittances to State Treasurer

Treasurer's Receipt No.	Amount	Treasurer's Receipt No.	Amount
3535	$25,902.39	6424	$3,120.30
3708	17,756.23	110	9,193.80
3823	21,210.62	143	4.00
3824	1.50	385	1.00
3954	5,200.50	386	8,722.93
4063	39,735.67	412	2,832.80
4283	50,124.58	813	6,008.40
4324	11.00	572	7,748.39
4432	1,989.00	827	2,930.50
4592	45,828.94	947	3,843.87
4892	53,744.40	1192	3,012.82
5036	26,775.29	1275	2,330.91
5046	52.50	1522	9,368.49
5086	3,009.00	1680	2,460.73
5175	4.00	1703	2,105.00
5188	40,191.20	2009	5,839.64
5428	36,206.52	2178	2,218.00
5532	3,401.00	2247	4,459.82
5609	33,480.99	2625	1,275.86
5619	4.00	2468	325.00
5813	28,978.35		
5838	1.00		
5928	3,856.50		
6240	24,451.77		
6244	10.00		

Total Treasurer's Receipts	$539,729.21	
Due State Treasurer, December 31, 1949 remitted in January, 1950	3,676.10	
Total to be accounted for		$543,405.31

Schedule A-1

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Statement of License Sales and Penalties Collected

Year 1949

		License Plates	Substitute Plates	Penalties	Total
Pleasure Cars	(Schedule A-4)	$260,877.00	$214.00	$6,330.00	$267,421.00
Commercial	(Schedule A-5)	207,668.42	102.00	1,294.41	209,064.83
Trailers	(Schedule A-6)	29,945.22	11.00	109.00	30,065.22
Motorcycles	(Schedule A-7)	1,587.00	8.00	75.00	1,670.00
Totals		$500,077.64	$335.00	$7,808.41	$508,221.05

Schedule A-2

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Statement of Fees Collected
Calendar Year 1949

Chattel Mortgage Filings	$ 4,333.00
Title Transfer Fees	21,022.00
Duplicate Ownership Certificates	870.50
Duplicate Registration Certificates	3,433.50
Exempt License Plates	806.00
Dealers' License Plates	3,668.00
Motor Number Assignments	600.00
Sales of Decals	357.20
Sales of License Holders	.75
Photostat Services	89.00
Miscellaneous	4.31
Total	$35,184.26

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division
Bank Account

Condensed Summary of Receipts and Disbursements
and
Bank Reconciliation - December 31, 1949

BALANCE CASH IN BANK, January 1, 1949		$ 2,057.08
Receipts, Year 1949		40,927.13
		$42,984.21
Disbursements:		
Remittances to State Treasurer	$39,303.72	
Refunds to Others	30.00	
Total Disbursements		39,333.72
BALANCE CASH IN BANK, December 31, 1949		$ 3,650.49

Note:

No checks outstanding December 31, 1949.

Schedule A-4

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Pleasure Car License Sales

Year - 1949

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	2,032	$ 10,160.00	4	$ 4.00	$ 175.00	2,036	$ 10,339.00
Clark	14,967	74,835.00	67	67.00	3,300.00	15,034	78,202.00
Douglas	979	4,895.00	2	2.00		981	4,897.00
Elko	3,273	16,365.00	14	14.00	210.00	3,287	16,589.00
Esmeralda	194	970.00	1	1.00		195	971.00
Eureka	262	1,310.00			6.00	262	1,316.00
Humboldt	1,478	7,390.00	8	8.00	30.00	1,486	7,428.00
Lander	527	2,635.00	1	1.00	36.00	528	2,672.00
Lincoln	1,075	5,375.00	6	6.00	51.00	1,081	5,432.00
Lyon	1,216	6,080.00	2	2.00	42.00	1,218	6,124.00
Mineral	1,527	7,635.00	5	5.00	18.00	1,532	7,658.00
Nye	816	4,080.00	2	2.00	39.00	818	4,121.00
Ormsby	1,387	6,935.00	11	11.00	81.00	1,398	7,027.00
Pershing	989	4,945.00	1	1.00	72.00	990	5,018.00
Storey	249	1,245.00			27.00	249	1,272.00
Washoe	18,248	91,242.00	82	82.00	2,111.00	18,330	93,435.00
White Pine	2,956	14,780.00	8	8.00	132.00	2,964	14,920.00
Totals	52,175	$260,877.00	214	$214.00	$6,330.00	52,389	$267,421.00

Schedule A-5

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Commercial License Sales

Year - 1949

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	923	$ 14,136.00	8	$ 8.00	$ 54.00	931	$ 14,198.00
Clark	2,500	34,992.77	20	20.00	465.00	2,520	35,477.77
Douglas	437	6,343.13	4	4.00	9.00	441	6,356.13
Elko	1,584	20,802.18	15	15.00	114.00	1,599	20,931.18
Esmeralda	137	1,990.85	1	1.00	3.00	138	1,994.85
Eureka	191	2,194.54	4	4.00	12.00	195	2,210.54
Humboldt	733	7,251.43	4	4.00	21.00	737	9,276.43
Lander	272	3,547.39			12.00	272	3,559.39
Lincoln	448	6,022.37	2	2.00	12.00	450	6,036.37
Lyon	658	9,082.22	1	1.00	9.00	659	9,092.22
Mineral	355	3,957.80	1	1.00	9.00	356	3,967.89
Nye	511	7,013.60			18.00	511	7,031.60
Ormsby	310	3,813.34	2	2.00	15.00	312	3,830.34
Pershing	514	6,986.68	1	1.00	60.00	515	7,047.68
Storey	69	789.48			3.00	69	792.48
Washoe	3,893	62,503.82	31	31.00	357.00	3,924	62,891.84
White Pine	1,876	14,240.71	8	8.00	121.41	1,084	14,370.12
Totals	14,611	$207,668.42	102	$102.00	$1,294.41	14,713	$209,064.83

Schedule A-6

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Trailer License Sales

Year - 1949

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	342	$ 2,126.39	1	$ 1.00	$ 6.00	343	$ 2,133.39
Clark	1,106	5,861.84	1	1.00	45.00	1,107	5,907.84
Douglas	102	574.20				102	574.20
Elko	301	1,417.68			15.00	301	1,432.68
Esmeralda	30	434.10				30	434.10
Eureka	27	172.35				27	172.35
Humboldt	118	740.05				118	740.05
Lander	44	190.29				44	190.29
Lincoln	49	177.62				49	177.62
Lyon	144	958.00	1	1.00		145	959.00
Mineral	145	465.35				145	465.35
Nye	77	657.58				77	657.58
Ormsby	153	485.80	1	1.00		154	486.80
Pershing	82	842.42				82	842.42
Storey	12	33.00				12	33.00
Washoe	1,399	13,493.28	7	7.00	36.00	1,406	13,536.28
White Pine	153	1,315.27			7.00	153	1,322.27
Totals	4,284	$29,945.22	11	$11.00	$109.00	4,295	$30,065.22

Schedule A-7

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Motorcycle License Sales

Year - 1949

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	16	$ 48.00			$ 3.00	16	$ 51.00
Clark	233	606.00	2	$2.00	33.00	235	641.00
Douglas	11	33.00				11	33.00
Elko	10	30.00			3.00	10	33.00
Esmeralda							
Eureka	1	3.00				1	3.00
Humboldt	6	18.00				6	18.00
Lander	3	9.00				3	9.00
Lincoln	6	18.00	1	1.00		7	19.00
Lyon	3	9.00				3	9.00
Mineral	11	33.00	1	1.00		12	34.00
Nye	1	3.00				1	3.00
Ormsby	8	22.50				8	22.50
Pershing	11	33.00				11	33.00
Storey							
Washoe	238	640.50	4	4.00	36.00	242	680.50
White Pine	27	81.00				27	81.00
Totals	585	$1,587.00	8	$8.00	$75.00	593	$1,670.00

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Statement Showing Disposition of Revenue
Calendar Year 1950

License Sales, per Schedule 1	$563,348.39
Fees Collected, per Schedule 2	37,612.15
Total to be accounted for	$600,960.54

Accounted for as follows:

Remittances to State Treasurer

Treasurer's Receipt No.	Amount	Treasurer's Receipt No.	Amount
2841	$24,202.85	5237	$ 4,231.50
3003	23,754.68	5721	15,031.73
3158	27,181.51	5758	4.32
3320	4,161.50	5824	3,769.60
3348	51,061.94	6246	5.00
3539	38,594.47	6247	14,681.96
3677	27,367.67	6297	1,946.80
3692	2.00	6317	2,139.00
3704	3,077.50	6379	76.98
3757	29,769.72	6803	13,851.30
3869	4.00	6804	20.00
3879	26,182.46	6915	3,528.10
4055	25,752.44	6942	4.50
4174	33,180.65	7198	9,134.75
4211	3,412.50	7475	4,195.64
4240	8,756.00	7489	2,646.50
4516	87,020.72	7559	5.00
4682	38,334.57	7915	8,917.14
4683	5.50	8037	2,234.50
4716	3,735.50	8178	5,535.74
4811	29,150.92	8489	3,625.11
4862	6.65	8539	2,211.50
5056	10.50	8603	75.00
5163	10,016.38	8719	3,368.15
5178	35.00	9039	1,364.26

Total Treasurer's Receipts	$597,381.71	
Due State Treasurer, December 31, 1950 remitted in January, 1951	3,578.83	
Total to be accounted for		$600,960.54

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Statement of License Sales and Penalties Collected
Year 1950

	License Plates	Substitute Plates	Penalties	Total
Pleasure Cars (Schedule B-4)	$293,867.00	$166.00	$8,652.00	$302,685.00
Commercial (Schedule B-5)	221,808.01	120.00	1,726.14	223,654.15
Trailers (Schedule B-6)	35,293.74	12.00	54.00	35,359.74
Motorcycles (Schedule B-7)	1,573.50	4.00	72.00	1,649.50
Totals	$552,542.25	$302.00	$10,504.14	$563,348.39

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Statement of Fees Collected
Calendar Year 1950

Chattel Mortgage Filings	$4,461.00
Title Transfer Fees	23,389.00
Duplicate Ownership Certificates	873.50
Duplicate Registration Certificates	3,749.50
Exempt License Plates	837.00
Dealers' License Plates	3,625.00
Motor Number Assignments	426.00
Sales of Decals	1.20
Harseless Carriage Plates	65.00
Photostat Services	16.00
Paper sales to Secretary of State	76.98
Sale of Soundscriber	75.00
Miscellaneous	16.97
Total	$37,612.15

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division
Bank Account

Condensed Summary of Receipts and Disbursements
for Calendar Year 1950
and
Bank Reconciliation - December 31, 1950

BALANCE CASH IN BANK, January 1, 1951			$3,650.49
Receipts, Year 1950			42,242.85
			$45,893.34
Disbursements:			
Remittances to State Treasurer		$42,720.54	
Refunds to Others		44.50	
Total Disbursements			42,765.04
BALANCE CASH IN BANK, December 31, 1950			3,128.30
Balance per Bank, December 31, 1950		$3,159.90	
Less Outstanding Checks:			
No. 181	$ 5.00		
No. 182	26.60		
		31.60	
Balance per books, December 31, 1950			$3,128.30

Schedule B-4

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Pleasure Car License Sales

Year 1950

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	2,181	$ 10,905.00	1	$ 1.00	$ 158.00	2,182	$ 11,064.00
Clark	17,849	89,245.00	63	63.00	4,320.00	17,912	93,628.00
Douglas	1,077	5,385.00	1	1.00	24.00	1,078	5,410.00
Elko	3,679	18,395.00	7	7.00	306.00	3,686	18,708.00
Esmeralda	214	1,070.00				214	1,070.00
Eureka	240	1,200.00			6.00	240	1,206.00
Humboldt	1,612	8,060.00	4	4.00	12.00	1,616	8,076.00
Lander	540	2,700.00	3	3.00	63.00	543	2,766.00
Lincoln	1,043	5,215.00	1	1.00	30.00	1,044	5,246.00
Lyon	1,345	6,725.00			42.00	1,345	6,767.00
Mineral	1,827	9,135.00	5	5.00	81.00	1,832	9,221.00
Nye	870	4,350.00			30.00	870	4,380.00
Ormsby	1,547	7,735.00	6	6.00	78.00	1,553	7,819.00
Pershing	1,029	5,145.00	3	3.00	153.00	1,032	5,301.00
Storey	268	1,340.00			30.00	268	1,370.00
Washoe	20,446	102,232.00	59	59.00	3,127.00	20,505	105,418.00
White Pine	3,006	15,030.00	13	13.00	192.00	3,019	15,235.00
Totals	58,773	$293,867.00	166	$166.00	$8,652.00	58,939	$302,685.00

Schedule B-5

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Commercial License Sales

Year 1950

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	1,000	$ 14,601.40	9	$ 9.00	$ 75.00	1,009	$ 14,685.40
Clark	2,749	38,379.64	37	37.00	615.00	2,786	39,031.64
Douglas	462	6,302.15	3	3.00		465	6,305.15
Elko	1,792	22,607.79	11	11.00	123.00	1,803	22,741.79
Esmeralda	140	1,884.98			6.00	140	1,890.98
Eureka	192	2,315.47	3	3.00	24.60	195	2,343.07
Humboldt	849	9,576.19	2	2.00	12.00	851	9,590.19
Lander	311	4,046.22	1	1.00	36.00	312	4,083.22
Lincoln	530	6,999.34	5	5.00	42.00	535	7,046.34
Lyon	724	9,936.93			21.00	724	9,957.93
Mineral	385	4,433.83	1	1.00	24.00	386	4,458.83
Nye	533	6,966.70	3	3.00	12.00	536	6,981.70
Ormsby	280	3,807.04	2	2.00	24.00	282	3,833.04
Pershing	579	7,305.97	3	3.00	96.00	582	7,404.97
Storey	72	806.00	1	1.00	12.00	73	819.00
Washoe	4,264	66,483.77	36	36.00	450.00	4,300	66,969.77
White Pine	1,151	15,354.59	3	3.00	153.54	1,154	15,511.13
Totals	16,013	$211,808.01	120	$120.00	$1,726.14	16,133	$223,654.15

Schedule B-6

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Trailer License Sales

Year 1950

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	363	$ 2,323.65				363	$ 2,323.65
Clark	1,171	5,966.52	2	$ 2.00	$12.00	1,173	5,980.52
Douglas	126	681.27				126	681.27
Elko	287	1,602.29	1	1.00	6.00	288	1,609.29
Esmeralda	22	351.67				22	351.67
Eureka	16	62.00				16	62.00
Humboldt	137	851.06			3.00	137	854.06
Lander	30	144.57				30	144.57
Lincoln	46	195.05				46	195.05
Lyon	101	514.65			3.00	101	517.65
Mineral	158	574.22				158	574.22
Nye	92	989.01				92	989.01
Ormsby	171	555.51				171	555.51
Pershing	98	964.44	2	2.00	3.00	100	969.44
Storey	12	36.00				12	36.00
Washoe	1,599	17,477.14	5	5.00	27.00	1,604	17,509.14
White Pine	134	2,004.69	2	2.00		136	2,006.69
Totals	4,563	$35,293.74	12	$12.00	$54.00	4,575	$35,359.74

Schedule B-7

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Motorcycle License Sales

Year 1950

	PLATES		SUBSTITUTE PLATES		PENALTIES	TOTAL	
	Number	Amount	Number	Amount		Number	Amount
Churchill	11	$ 33.00				11	$ 33.00
Clark	243	661.50	2	$2.00	$30.00	245	693.50
Douglas	9	27.00				9	27.00
Elko	13	39.00				13	39.00
Esmeralda	1	3.00				1	3.00
Eureka	1	3.00				1	3.00
Humboldt	6	18.00				6	18.00
Lander							
Lincoln	5	15.00			3.00	5	18.00
Lyon							
Mineral	10	30.00				10	30.00
Nye	1	3.00				1	3.00
Ormsby	8	19.50				8	19.50
Pershing	9	27.00				9	27.00
Storey							
Washoe	237	640.50	2	2.00	39.00	239	681.50
White Pine	18	54.00				18	54.00
Totals	572	$1,573.50	4	$4.00	$72.00	576	$1,649.50

Exhibit C

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division
Bank Account

Condensed Summary of Receipts and Disbursements
For Period January 1, 1949 - April 19, 1951

	Year 1949	Year 1950	Year 1951 to April 19	TOTAL
Balance in Bank, beginning of Period	$ 2,057.08	$ 3,650.49	$ 3,128.30	$ 2,057.08
Receipts	40,927.13	42,242.85	19,395.37	102,565.35
Totals	$42,984.21	$45,893.34	$22,523.67	$104,622.43
Disbursements:				
Remittances to State Treasurer	$39,303.72	$42,720.54	$16,163.93	$ 98,188.19
Miscellaneous Refunds	30.00	44.50		74.50
Total Disbursements	$39,333.72	$42,765.04	$16,163.93	$ 98,262.69
Balance in Bank, End of Period	$ 3,650.49	$ 3,128.30	$ 6,359.74	$ 6,359.74
Cash in Bank April 19, 1951, represented by:				
Items in Process:				
Remittances to be made to State Treasurer:				
1950 Unredeemed temporary licenses			$1,273.34	
Miscellaneous Receipts			2,768.50	
Transfers of Title			2,262.00	
Accumulated Overage			55.90	
				$ 6,359.74

May 10, 1951

Mr. Robert A. Allen, Chairman
Public Service Commission of Nevada
Carson City, Nevada

Dear Mr. Allen:

An audit of the Drivers License Division of the Public Service Commission of Nevada for the period February 12, 1949 to April 24, 1951, has been completed by this office. We wish to express appreciation for the courteous cooperation of your staff during the course of this audit.

The following schedules are submitted herewith:

Schedule 1.....Trial Balance, April 24, 1951.
Schedule 2.....Analysis of Trial Balance Items.
Schedule 3.....License Accountability.
Schedule 4.....Details of Deposits with State Treasurer.

Accountability for licenses has been considered on a dollar value basis, rather than on the number of licenses handled, the fee involved having been applied to each category of license.

We have reviewed the system of internal control and the accounting procedures of the division and, without making a detailed audit of all transactions, have examined or tested the accounting records and other supporting evidence by methods and to the extent we deemed appropriate in the circumstances.

Controls over cash received appear to be adequate with respect to remittances received by mail from branches of the division and from highway patrolmen who make license sales. Cash received over the counter at the Carson City office of the division should be deposited with the State Treasurer in entirety, and cash from this source should not be used to make refunds, or for other purposes. It is the recommendation of this office that a petty cash fund of $100 be established to take care of necessary small expenditures for refunds, reimbursing the State Treasurer for checks deposited with him which have been dishonored by the bank, and other small expenditures of this nature. Control of cash received over the counter would then be achieved to a greater degree than currently exists.

While Schedule 3 discloses that licenses, the sales price of which amounts to $1,515.50, have not been accounted for, it is the opinion of this office that the discrepancy exists in the licenses themselves, rather than in cash. Limited storage space and other factors, which have been explained to the Legislative Auditor, together with his personal review and examination of the methods of handling licenses with respect to their being typed in advance of the expiration date of the licenses which they are to replace, would indicate that there is a definite possibility that licenses have been lost or misplaced.

Office personnel should be educated to the extent that they will consider each license, not as so much printed paper but, as having a cash value, to be accounted for exactly as if it were cash. Voided or cancelled licenses should be segregated as to category of license and filed away or stored in a safe place, where they would be afforded the same security as cash.

In our opinion, after having considered all circumstances, factors and evidence adduced, no cash shortage, other than the normal amount shown under the caption, "Over and Short Account" in the Trial Balance, exists with respect to the transactions of the division for the period under audit, and that the schedules submitted herewith correctly reflect the transactions of the Drivers License Division for the period February 12, 1949 to April 24, 1951.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

PUBLIC SERVICE COMMISSION OF NEVADA

Drivers License Division

TRIAL BALANCE
April 24, 1951

State Treasurer	$ 118,732.32	
Cash on Hand	484.50	
Over & Short Account	11.23	
Bad Checks	37.50	
Voided Licenses	508.00	
Highway Department		$ 90.00
Advance Payments		671.05
License Accountability		183,342.50
License Sales Accountability	119,251.00	
License Inventory, April 24, 1951	64,793.50	
License Inventory Adjustment a/c		1,161.50
License Sales, 1951-1953 Licenses		4.00
License Sales		118,549.00
	$ 303,818.05	$303,818.05

Schedule 2

PUBLIC SERVICE COMMISSION OF NEVADA

Drivers License Division

ANALYSIS OF TRIAL BALANCE ITEMS

STATE TREASURER . . . . . $ 118,732.32
Represents remittances to State Treasurer during period under audit.

CASH ON HAND 484.50
Represents cash on hand, not remitted to State Treasurer, April 24, 1951.

OVER & SHORT ACCOUNT 11.23
Represents net result of over and under payments occurring during period under audit. This account used also as clearing account for handling overages and shortages subsequently cleared during period under audit.

BAD CHECKS 37.50
Represents bad checks on hand April 24, 1951, which have been determined not to be collectible as of that date.

VOIDED LICENSES 508.00
Represents licenses voided for various reasons.

HIGHWAY DEPARTMENT 90.00
Represents refunds made prior to June 30, 1949, (before Motor Vehicle Agency Consolidation) by Highway Department Revolving Fund. Drivers License Division operated under Highway Department at that time.

ADVANCE PAYMENTS 671.05
Represents receipts for which licenses are to be subsequently issued.

LICENSE ACCOUNTABILITY 183,342.50
Represents license inventory at beginning of period under audit, plus licenses received from the State Printing Office.

LICENSE SALES ACCOUNTABILITY 119,251.00
A bookkeeping entry employed in setting up book inventory and license accountability accounts.

LICENSE INVENTORY, April 24, 1951 . . . . . 64,793.50
Represents book inventory of licenses on hand April 24, 1951. This figure is the difference between

License Accountability . . .	$183,342.50
and License Sales	118,549.00
or, ...	$ 64,793.50

LICENSE INVENTORY ADJUSTMENTS 1,161.50
Represents adjustments to inventory due to cancelling and voiding licenses for various reasons.

LICENSE SALES --- 1951-1953 LICENSES . . . . . $ 4.00

Self-explanatory.

LICENSE SALES 118,549.00

Represents sales of licenses during period under audit.

Schedule 3

PUBLIC SERVICE COMMISSION OF NEVADA

Drivers License Division

LICENSE ACCOUNTABILITY
for the period
February 12, 1949 -- April 24, 1951

LICENSES TO ACCOUNT FOR			
Per Trial Balance			$ 183,342.50
License Sales, per Trial Balance		$ 118,549.00	
Physical Inventory (Unused Licenses)		62,116.50	
Adjustments (Consisting of			
Voided Licenses)	$ 1,147.50		
Given as samples to Post-			
office Inspector	14.00	1,161.50	
Accounted for			181,827.00
NOT ACCOUNTED FOR			$ 1,515.50

Book Inventory of Licenses,			
per Trial Balance			$ 64,793.50
Physical Inventory, above		$ 62,116.50	
Adjustments, above		1,161.50	63,278.00
NOT ACCOUNTED FOR			$ 1,515.50

PUBLIC SERVICE COMMISSION OF NEVADA
Drivers License Division

DETAIL OF DEPOSITS WITH STATE TREASURER

for the period
February 12, 1949 to April 24, 1951

Treasurer's Receipt No.	Date	Amount	Treasurer's Receipt No.	Date	Amount
5083	4/2/49	$2,629.50	102	7/13/49	$ 100.50
5541	5/7	2,299.00	234	7/20	947.75
5703	5/18	1,786.50	103	7/13	181.50
5738	5/20	1,486.50	371	7/27	1,501.10
5891	5/27	1,693.50	387	7/29	180.50
5897	5/28	1,245.50	424	8/2	192.50
5964	7/3	2,417.00	434	8/2	638.00
5974	6/7	1,256.50	457	8/8	328.50
6088	6/11	3,714.35	487	8/11	433.00
6059	6/11	1,289.60	725	8/25	1,054.50
6065	6/13	645.00	873	9/7	1,075.50
6079	6/14	46.50	1103	9/22	1,541.00
6080	6/14	904.05	1352	10/11	1,292.00
6078	6/14	964.50	1690	10/28	1,099.50
6157	6/16	1,344.00	1980	11/21	1,218.75
6209	6/18	904.50	2235	12/9	973.00
6172	6/17	2,801.00	2424	12/19	330.00
6210	6/18	1,259.00	2600	12/27	316.73
6238	6/20	1,351.60	2656	12/30	165.00
6237	6/20	1,054.00	2762	1/6/50	294.00
6245	6/21	1,557.00	2871	1/13	274.50
6270	6/22	1,424.65	3002	1/19	264.00
6271	6/22	573.55	3191	1/27	550.00
6365	6/27	3,372.00	3281	2/3	416.00
6339	6/25	3,185.50	3399	2/15	729.29
6394	6/28	1,115.50	3511	2/20	161.00
6395	6/28	1,725.50	3593	2/24	324.55
6410	6/29	1,106.50	3735	3/7	583.00
6407	6/29	1,322.50	3904	3/16	726.50
6419	6/30	2,238.65	4207	3/31	783.00
6420	6/30	1,383.00	4280	4/7	551.50
6433	6/30	4,269.50	4359	4/14	347.00
6432	6/30	3,271.51	4517	4/21	440.50
19	7/5	1,678.00	4689	4/28	298.00
38	7/6	1,028.50	4777	5/10	923.00
39	7/6	2,331.00	4910	5/17	522.50
45	7/7	1,472.50	4981	5/12	409.50
57	7/8	1,721.50	5176	5/21	322.00
58	7/8	1,234.00	5177	5/31	750.66
59	7/8	408.00	5215	6/2	331.00
60	7/8	182.50	5262	6/7	939.00
63	7/11	259.50	5306	6/12	419.50
64	7/11	1,147.50	5439	6/12	964.00
			Forward		$ 94,993.79

	Treasurer's Receipt No.	Date	Amount
Forward.			$ 94,993.79
	5495	6/19/50	777.25
	5717	6/28	2,905.50
	5718	6/28	370.50
	5748	6/29	358.50
	5757	6/30	834.00
	5793	7/3	532.50
	5794	7/3	1,057.50
	5829	7/6	266.50
	5848	7/7	288.00
	5868	7/10	215.50
	5893	7/12	611.00
	6031	7/19	640.50
	6127	7/24	523.00
	6271	7/28	302.00
	6338	8/4	592.50
	6404	8/11	304.00
	6608	8/21	527.50
	6795	8/28	552.00
	6878	9/1	122.00
	6943	9/8	423.50
	7051	9/15	536.00
	7239	9/22	446.50
	7448	9/27	352.00
	7672	10/17	917.00
	8008	11/1	850.00
	8073	11/10	403.50
	8230	11/17	156.00
	8456	11/27	415.00
	8551	12/5	522.50
	8720	12/15	423.00
	9069	12/29	686.50
	9467	1/18/51	870.50
	9675	1/22	464.50
	9774	2/2	299.50
	9844	2/9	502.02
	9977	2/16	533.50
	10140	2/23	305.00
	10333	3/2	311.00
	10662	3/28	1,062.50
	10882	3/30	476.25
	10993	4/10	719.25
	11120	4/17	434.75
Total			$118,884.31
Less Cash on Hand, February 12, 1949, included in above			152.00
Total			$118,732.31
Balance, per Trial Balance			$118,732.31

May 29, 1951

Mr. Robert A. Allen, Chairman
Public Service Commission of Nevada
Carson City, Nevada

Dear Sir:

An examination of the books and records of the Motor Vehicle Safety Responsibility Division of the Public Service Commission of Nevada has been completed by this office.

Funds deposited as security by motor vehicle operators involved in accidents, under the provisions of Article III, Section 4 (a), Chapter 127, Statutes of Nevada 1949, since the effective date of the act, September 1, 1949, amounted to $9,190.86. Lawful refunds of deposits made during the same period amounted to $4,010.86, leaving a balance, according to the books of the division of $5,180.00 in what is termed the "Motor Vehicle Safety Responsibility Account."

The balance in this account as shown on the books of the State Controller amounts to $5,465.00. However, a refund in the amount of $285.00, made on May 28, 1951, has not yet been posted to this account in the Controller's office. When this entry has been made by the Controller, the balance in the Motor Vehicle Safety Responsibility Account, as indicated on the books of the Motor Vehicle Safety Responsibility Division and that shown by the State Controller will be in agreement.

We have satisfied ourselves as to the proper and accurate recording of deposits and refunds, and in our opinion the information submitted in this report correctly summarizes the transactions in connection with the Motor Vehicle Safety Responsibility Account for the period September 1, 1949 to May 29, 1951.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

June 15, 1951

Mr. R. E. Cahill, Secretary
Nevada Tax Commission
Carson City, Nevada

Dear Mr. Cahill:

An audit of the books and accounts of the Cigarette and Liquor Tax Division of the Nevada Tax Commission for the period February 28, 1949 - March 31, 1951, has been completed by this office.

Prior to July 1, 1949, the Cigarette Tax Division and the Liquor Tax Division were operated as two separate divisions of the Nevada Tax Commission and the administrative costs of each division were provided for by a transfer of 5% of the revenue of each division to an Administrative Fund. On July 1, 1949, the Cigarette Tax Division and the Liquor Tax Division were consolidated and funds for the administration of the Cigarette and Liquor Tax Division were provided by legislative appropriation.

Prior to July 1, 1949, a discount of 10% was allowed to wholesale cigarette dealers in conformity with Section 12, Chapter 192, 1947 Statutes of Nevada, "for services rendered in affixing the cigarette revenue stamps to the cigarette packages". (Quotation from statutes referred to.) Section 4, Chapter 296, 1949 Statutes of Nevada, changed the amount of commission alowed to wholesalers from 10% to 7%, effective July 1, 1949, at which time a statutory increase in the cigarette tax from 2 cents to 3 cents per package of 20 cigarettes also became effective.

Although the period covered by this audit ended on March 31, 1951, we have reviewed the transactions of the division from that date to May 15, 1951, and, in our opinion, transactions during that period have been properly recorded and revenues accounted for.

The records of the division are well maintained and internal controls appear to be adequate. All statutory requirements having to do with the administration of the cigarette and liquor tax laws have been complied with.

The following schedules are submitted herewith:

Statement showing Sources and Disposition of Revenue . . . Schedule 1.

Cigarette Stamp Inventory Transactions . . . . . Schedule 2.

Cigarette Stamp Sales . . . . . Schedule 3.

Administrative Fund Receipts and Disbursements . . . . . Schedules 4-5-6.

Tabulation showing Administrative Costs in Percentages of Revenue . . . . . Schedule 7.

Fund balances, as shown on the books of the division, are in agreement with the related balances on the books of the State Controller, and remittances of revenues to the State Treasurer have been verified by inspection of all treasurer's receipts.

We wish to express our appreciation for assistance afforded and courtesies extended by the staff of the Cigarette and Liquor Tax Division during the course of this audit.

In our opinion, the schedules presented herewith reflect correctly the transactions of the Cigarette and Liquor Tax Division of the Nevada Tax Commission for the period February 28, 1949 -- March 31, 1951.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Schedule 1

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division.

Statement Showing Sources and Disposition of Revenue
February 28, 1949 -- March 31, 1951

	Mar. 1, 1949 June 30, 1949	July 1, 1949 June 30, 1950	July 1, 1950 Mar. 31, 1951	Total
SOURCES OF REVENUE				
LIQUOR TAX DIVISION				
License Sales	$ 556.65	$ 18,537.53	$ 18,516.67	$ 37,610.85
Excise Taxes	163,509.26	491,810.36	514,853.11	1,170,172.73
Permits of Conveyance	1.00	28.00	24.00	53.00
Total Liquor Tax Division . .	$164,066.91	$510,375.89	$533,393.78	$1,207,836.58
CIGARETTE TAX DIVISION				
Stamp Sales	$ 87,534.00	$370,294.47	$282,915.30	$ 740,743.77
Meter Machine Stamp Sales	75,510.00	371,681.97	300,483.00	747,674.97
License Sales	157.50	4,112.50	3,862.50	8,132.50
Total Cigarette Tax Division	$163,201.50	$746,088.94	$587,260.80	$1,496,551.24
Total Cigarette and Liquor Tax Revenue.	$327,268.41	$1,256,464.83	$1,120,654.58	$2,704,387.82
DISPOSITION OF REVENUE				
5% Administrative Fund	$ 16,364.79			$ 16,364.79
General Fund	310,903.62	$1,159,643.41	$1,047,246.98	2,517,794.01
Counties*		92,752.50	73,407.60	166,160.10
Refunds to Wholesalers		4,068.92		4,068.92
Total.	$327,268.41	$1,256,464.83	$1,120,654.58	$2,704,387.82

* Represents amounts allocated to counties from cigarette tax revenue, based upon sales in each county. Revenue allocated 87 1/2% to General Fund, 12 1/2% to counties. This procedure became effective July 1, 1949.

Schedule 2.

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

Statement showing Cigarette Stamp Beginning Inventory,
Receipts, Disposition and Ending Inventory,
March 1, 1949 - March 31, 1951.

INVENTORY, February 28, 1949:			
Stamps on Hand with Division at Carson City		$ 98,255.40	
In Hands of Sheriffs, etc		33,371.70	
Total Inventory, February 28, 1949			$ 131,627.10
Add: Stamp Purchases:			
From American Decalcomania Co.	$1,072,100.00		
From State Printing Office	8,400.00		
Total Stamp Purchases		$1,080,500.00	
Stamps returned by wholesaler for which refund was made through Administrative Fund		88.50	
Total Additions			1,080,588.50
Total			$1,212,215.60
Deduct: Stamp Sales, per Schedule 3		$ 799,577.72	
Authorized Stamp Cremations		38,307.62	
Total Deductions			837,885.34
BOOK INVENTORY, March 31, 1951			$ 374,330.26

PHYSICAL INVENTORY: March 31, 1951:		
On Hand with Division at Carson City	$ 316,819.26	
In Hands of Sheriffs	57,511.00	
PHYSICAL INVENTORY		$ 374,330.26

Note: Values as shown in this inventory tabulation indicate face value of stamps.

Schedule 3.

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

Stamp Sales
Meter Machine Stamp Sales

March 1, 1949 - March 31, 1951

	Face Value	Discount	Net
STAMP SALES:			
March 1, 1949-June 30, 1949	$ 97,260.00	$ 9,726.00	$ 87,534.00
July 1, 1949-June 30, 1950	398,107.72	27,813.25	370,294.47
July 1, 1950-March 31, 1951	304,210.00	21,294.70	282,915.30
	$ 799,577.72	$ 58,833.95	
Total Cash Received From Stamp Sales, per Schedule 1.			$ 740,743.77
METER MACHINE STAMP SALES:			
March 1, 1949-June 30, 1949	$ 83,900.00	$ 8,390.00	$ 75,510.00
July 1, 1949-June 30, 1950	399,563.60	27,881.63	371,681.97
July 1, 1950-March 31, 1951	323,100.00	22,617.00	300,483.00
	$ 806,563.60	$ 58,888.63	
Total Cash Received from Meter Machine Stamp Sales, per Schedule 1.			$ 747,674.97
TOTALS.	$1,606,141.32. . .	$117,722.58. . .	$1,488,418.74

Schedule 4

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

Administrative Fund
Statement of Receipts and Disbursements

February 28, 1949 - June 30, 1949

	Cigarette Tax Division	Liquor Tax Division	Combined	
Balance, February 38, 1949	$10,755.08	$15,290.51	$26,045.59	
5% Administration Fund Receipts	8,160.08	8,204.71	16,364.79	
Totals.	$18,915.16	$23,495.22		$42,410.38
Disbursements:				
Salaries	$ 1,610.80	$ 1,610.88	$ 3,221.68	
Traveling Expense	103.27	362.19	465.46	
Office Expense	25.38	106.65	132.03	
Postage and Express	103.46	78.96	182.42	
Telephone and Telegraph	13.79	50.39	64.18	
Utilities	13.00	51.24	64.24	
Industrial Insurance	46.12	46.12	92.24	
Refund - Cigarette Stamps	79.65		79.65	
Rent	80.00	80.00	160.00	
Retirement Contributions	73.80	73.80	147.60	
Printing	53.00		53.00	
Decal Stamps	5,060.88		5,060.88	
Office Equipment	122.61		122.61	
Reverted to General Fund	11,529.40	21,034.99	32,564.39	
Totals.	$18,915.16	$23,495.22		42,410.38
Balance, June 30, 1949.	—	—		—

Schedule 5

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

Administrative Fund
Statement of Receipts and Disbursements

July 1, 1949 - June 30, 1950

Appropriation for Biennium 1949-1951			$47,610.00
Disbursements			
Salaries		$10,857.50	
Travel:			
Automobile Expense	$593.75		
Railroad Fares	164.55		
Subsistence	616.85	1,375.15	
Cigarette Stamp Decals		3,456.00	
Printing		151.15	
Telephone and Telegraph		212.05	
Stationery and Supplies		364.29	
Postage and Express		531.96	
Rent		480.00	
Utilities		23.14	
Miscellaneous Expense		134.52	
Total Disbursements			17,585.76
Balance, June 30, 1950			$30,024.24

Schedule 6

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

Administrative Fund
Statement of Receipts and Disbursements

July 1, 1949 - March 31, 1951

Balance, July 1, 1950			$30,024.24
Disbursements			
Salaries		$ 8,511.85	
Postage and Express		370.09	
Printing		2,938.39	
Telephone and Telegraph		158.76	
Travel:			
Automobile Expense	$527.50		
Subsistence	278.75	806.25	
Office Expense		163.26	
Rent		140.00	
Utilities		83.15	
Dues and Subscriptions		175.00	
Office Equipment - Typewriter		130.00	
Total Disbursements			13,476.75
Balance, March 31, 1951			$16,547.49

Schedule 7.

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

Tabulation Showing Revenue, Administrative Expense,
and Administrative Expense Expressed in Percentage of Revenue.

EXCLUDING DISCOUNT AS EXPENSE

	Net Revenue	Administrative Expense	Adm. Cost % of Net Revenue
February 28 - June 30, 1949	$ 327,268.41	$ 9,845.99	3.01 % *
July 1, 1949 - June 30, 1950	1,256,464.83	17,585.76	1.40 %
July 1, 1950 - March 31, 1951	1,120,654.58	13,476.75	1.20 %
Totals	$2,704,387.82	$40,908.50	1.51 %

INCLUDING DISCOUNT AS EXPENSE

	Gross Sales	Discount	Adm. Expense	Total Expense	Percent
February 28 - June 30, 1949	$ 345,384.41	$ 18,116.00	$ 9,845.99	$ 27,961.99	8.09 % *
July 1, 1949 - June 30, 1950	1,312,159.71	55,694.88	17,585.76	73,280.64	5.58 %
July 1, 1950 - March 31, 1951	1,164,566.28	43,911.70	13,476.75	57,388.45	4.93 %
Totals	$2,822,110.40	$117,722.58	$40,908.50	$158,631.08	5.62 %

* This percentage abnormally high; during this four-month period decal stamps were purchased as a cost of $5,060.88, per Schedule 4.

August 15, 1951

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 1950-1951 has been completed by this office.

Funds indicated on statements submitted with this report as having reverted to the General Fund are in agreement with related amounts as shown on the books of the State Controller.

A detailed examination of each transaction has not been made, but we have examined or tested the accounting records and other supporting evidence by methods and to the extent that we deemed appropriate.

The shortage, amounting to $345.22 as of August 3, 1950, existing in the boys' funds on deposit with the institution has been restored by the Estate of Fred Snyder, deceased. This shortage was noted in the Legislative Auditor's audit report dated August 3, 1950.

The 1951 Legislature appropriated $23,500.00 for the purpose of making renovations, repairs and improvements of buildings and installations and for drilling and equipping a well at the institution. This amount was available for expenditure on March 22, 1951. A statement of expenditures to June 30, 1951, from this appropriation is attached.

The following schedules are submitted herewith:

Schedule 1. Statement of Sources and Disposition of Funds.
Schedule 2. Statement of Remittances to State Treasurer.
Schedule 3. Statement Showing Fund Transactions.
Schedule 4. Balance Sheet - Boys' Account.
Schedule 5. Boys' Account Bank Account & Bank Reconciliation.
Schedule 6. Statement Showing Amounts due from Boys.
Schedule 7. Statement Showing Amounts on Deposit by Boys.
Schedule 8. Statement of Repair and Renovation Fund.

In our opinion the statements submitted herewith fairly present the financial Transactions and fund balances for the period and at the dates indicated.

We wish to express our appreciation for the courtesy and cooperation of the staff of the Nevada School of Industry during the course of this audit.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Schedule 1.

NEVADA SCHOOL OF INDUSTRY

Statement of Sources and Disposition of Funds
Fiscal Year 1950-1951.

Balance on Hand, July 1, 1950			$27,771.92
Receipts:			
Sales of Farm Products		$ 2,915.78	
Sales of Scrap Metal		349.40	
Contributions		100.00	
Flower Show Prize		10.00	
Insurance Refund		25.00	
Miscellaneous		5.45	
Total Receipts			$ 3,405.63
Deficiency Appropriation, Chap. 227, 1951 Statutes			7,000.00
To be Accounted for			$38,177.55
Disbursements:			
Superintendent's Salary		$ 3,300.00	
Personnel Salaries and Wages		9,984.67	
Traveling Expense		1,712.58	
Medical and Dental Expense		1,165.16	
Girls' Care		1,552.00	
Equipment		524.77	
General Support:			
Food	$5,880.09		
Clothing	472.30		
Fuel - Heating	2,149.13		
Power and Lights	1,217.86		
Gasoline and Oil - Trucks	416.94		
Farm Expense	5,526.56		
Telephone and Telegraph	390.16		
Office Expense	115.96		
Education and Recreation	242.93		
Repairs and Renewals	1,740.54		
Miscellaneous	57.91	18,210.38	
Total Disbursements			$36,449.56
Balance June 30, 1951, Reverted to General Fund			$ 1,727.99

Schedule 2.

NEVADA SCHOOL OF INDUSTRY

Statement of Remittances to State Treasurer
Fiscal Year 1950-1951.

Date	Treasurer's Receipt No.	Amount	SOURCE		
			Sales of Farm Products	Sales of Scrap	Other
1950					
Aug. 9	6382	$ 50.00	$ 50.00		
21	6614	225.31	225.31		
Sept. 6	6900	90.00	90.00		
18	7136	45.70	35.70		$ 10.00
Oct. 16	7666	512.85	510.00		2.85
23	7815	100.00			100.00
Nov. 2	8013	139.10	139.10		
20	8270	270.00	270.00		
27	8455	42.70	40.10		2.60
Dec. 14	8668	269.90	70.20	$199.70	
1951					
Jan. 25	9616	995.21 *	995.21		
Feb. 9	9843	289.70	140.00	149.70	
May 21	11764	115.00	90.00		25.00
June 21	12505	260.16	260.16		
Totals		$3,405.63	$2,915.78	$349.40	$140.45

Contributions.	$100.00
Flower Show Prize.	10.00
Insurance Refund.	25.00
Miscellaneous.	5.45
Total.	$140.45

* Represents amount paid by Mrs. Snyder as being due from Estate of Fred Snyder, deceased. See Legislative Auditor's report of Sept. 10, 1950, covering audit of School of Industry.

Amount due per above-mentioned audit report	$1,022.21
Adjustment agreed upon by Legislative Auditor	27.00
	$ 995.21

Schedule 3.

NEVADA SCHOOL OF INDUSTRY

Statement Showing Fund Transactions
Fiscal Year 1950-1951

	Balances per Books	Receipts	Deficiency Appropriations	Transfers To	Transfers From	Total	Disbursements	Cancelled Warrants	Net Disbursements	Reverted to Gen. Fund
Superintendent's Salary	$ 4,016.14				$ 716.00	$ 3,300.14	$ 3,300.00		$ 3,300.00	$ .14
Personnel Salaries	10,181.00					10,181.00	9,984.67		9,984.67	196.33
Travel	2,373.57					2,373.57	1,713.58	$ 1.00	1,712.58	660.99
Medical and Dental	679.30			$ 716.00		1,395.30	1,165.16		1,165.16	230.14
Girls' Care	3,931.31				1,788.92	2,142.39	1,622.00	70.00	1,552.00	590.39
General Support	6,585.99	$2,835.47	$7,000.00	1,788.92		18,210.38	18,264.17	53.79	18,210.38	
Equipment	4.61	570.16				574.77	524.77		524.77	50.00
Totals	$27,771.92	$3,405.63	$7,000.00	$2,504.92	$2,504.92	$38,177.55	$36,574.35	$124.79	$36,449.56	$1,727.99

Schedule 4.

NEVADA SCHOOL OF INDUSTRY

Balance Sheet
Boys' Account

June 30, 1951

ASSETS

Cash on deposit with Nevada Bank of Commerce, Elko, Nevada (See Schedule 5)		$1,242.13
Cash on Hand		285.72
Inventory of Tobacco, Candy, etc. (Commissary)		57.05
Due from Boys (Accounts Overdrawn, See Schedule 6)		11.08
Due from State Treasurer:		
Officers admissions (accompanying boys to picture shows)	$ 18.41	
Money advanced to cover payment of wages to discharged employee	143.80	162.21
Total Assets		$1,758.19

LIABILITIES

Boys' Money on deposit with Institution (See Schedule 7)	$1,501.91
Excess of Assets over Boys' money on deposit, arising from profits on on commissary sales, etc., and other undeterminable sources, and available for commissary purchases, for expenditures on boys' recreational activities of a general nature, and for reimbursement of amounts due from boys found to be uncollectible. This amount is considered to be the property of the boys as a group, and is not allocable to individual boys' accounts	256.28
Total Liabilities	$1,758.19

Schedule 5.

NEVADA SCHOOL OF INDUSTRY

"Boys' Account" Bank Account

July 31, 1951

Balance on Deposit August 1, 1950	$ 657.95
Receipts, August 1, 1950 - July 31, 1951	6,689.26
	$7,347.21
Disbursements, August 1, 1950 - July 31, 1951	6,105.08
Balance, July 31, 1951	$1,242.13

Nevada Bank of Commerce
Elko, Nevada
Bank Reconciliation
July 31, 1951

Balance per books, July 31, 1951, as above	$1,242.13
Add Checks Outstanding:	
Check No. 193	15.00
Balance per Bank, July 31, 1951	$1,257.13

Schedule 6.

NEVADA SCHOOL OF INDUSTRY

Boys' Account
Statement Showing Amounts Due from Boys.
(Overdrawn Accounts)

July 31, 1951

Haas, Elwood	$ 3.00
Lanese, George	.07
Leyva, Hector	8.01
Total	$11.08

Schedule 7.

NEVADA SCHOOL OF INDUSTRY

Boys' Account

Statement Showing Amounts on Deposit to Credit of Boys.

July 1, 1951

Ault, Don	$ 5.92
Adams, Charles	61.89
Aulicino, Tony	36.51
Banors, Lancine	7.89
Burton, William	30.04
Gillette, Dean	109.40
Harshberger, Dan	112.33
Harris, Dan	44.67
Hardin, Don	6.24
Johnnie, Blaine	48.31
Kiley, Dale	.17
Logan, John	73.89
Martinez, Manuel	79.56
Meyers, George William, Jr.	160.08
Miller, Glen	7.84
Malotte, Charles	1.72
Morris, Ralph	22.57
Moore, Robert	81.95
Munfrada, Gene	25.27
Mulcahey, Bill Russell	134.71
Munn, Curtis Edward	17.49
O'Neil, Louis	14.38
Primo, David	18.11
Peany, Johnnie	.31
Shipley, Ben	7.50
Swofford, Ronald	56.40
Sullivan, Robert	61.44
Sanchez, Reuben	12.77
Scott, Robert	52.63
Smith, Davis	69.25
Tooley, Charles	82.35
Williams, Stanley	14.79
White, Fred	29.10
Welch, Lloyd Stanley	14.43
Total.	$1,501.91

Schedule 8.

NEVADA SCHOOL OF INDUSTRY

Statement showing Sources and Disposition of Funds
$23,500 Appropriation, Chapter 280, 1951 Statutes.

Amount of Appropriation			$23,500.00
Expenditures:			
Fence wire, posts, etc.		$ 524.50	
Mattresses		118.00	
Toilet and Plumbing Installation		227.29	
Laundry Equipment		460.40	
Bldg. Repairs, labor and material		715.20	
Well Drilling:			
Pipe	$1,398.03		
Pump	2,487.30		
Drilling & Pump Installation	3,777.00	7,662.33	
Total Expenditures			9,707.72
Balance, June 30, 1951.			$13,792.28

Note: As of June 30, 1951, expenditures for well do not include cost of General Motors diesel engine, subsequently purchased at cost of $4,260.12.

September 27, 1951

Dr. Edward Records, Executive Secretary
Department of Agriculture
P.O. Box 1027
Reno, Nevada

Dear Sir:

An audit of the Stock Inspection Revolving Fund for the period July 1, 1949 to August 31, 1951 has been completed by this office.

In our opinion, the accompanying statements correctly reflect the transactions of that fund for the period mentioned above.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Schedule 1

STOCK INSPECTION REVOLVING FUND

Statement of Cash Receipts and Disbursements

July 1, 1949 - August 31, 1951

Balance, July 1, 1949			$ 2,015.85
RECEIPTS			
Reimbursements from State Treasurer		$10,592.47	
Repayments of Advances on account of traveling expenses		2,664.99	
Brands and transfer fees		1,283.25	
Brand inspection fees, etc.		1,548.06	
Brand Books, supplements, etc.		181.10	
Sales Yards Licenses		1,000.00	
Estray sales		794.00	
Rerecording of Brands		3,165.00	
Fertilizer licenses and fees		1,787.45	
Agricultural inspections, etc.		12,385.10	
Sale of old spraying equipment		800.00	
Airplane dusting licenses		225.00	
Insurance refunds		16.67	
Blaser Bros. (Overpayment of Fees)		57.80	
Scrap Sales		30.00	
Miscellaneous		17.46	
Total Receipts			36,548.35
To be accounted for			$38,564.20
DISBURSEMENTS			
Remittances to State Treasurer			
Stock Inspection Fund (Schedule 7)	$ 7,624.86		
State Quarantine Officer (Schedule 7)	12,284.97		
Fertilizer Fund (Schedule 7)	1,796.85		
Insect Pest Control Fund (Schedule 7)	800.00		
Total		$22,506.68	
Expense Disbursements, portion of which has been reimbursed by State Treasurer (For details, see Schedule 2)		13,193.30	
Total Disbursements			35,699.98
Balance, August 31, 1951 (See Schedule 3).			$ 2,864.22

Schedule 2

STOCK INSPECTION REVOLVING FUND

Expense Expenditures

July 1, 1949 - August 31, 1951

Traveling Expense, and advances for account of Traveling Expense	$ 6,943.81
Linen Service, Drinking Water, etc.	214.37
Telephone and Telegraph	2,008.71
Board Meeting Expense	1,144.35
Technical Services	633.85
Brand Inspection Expense	627.29
Garage Rent	150.00
Postoffice Box Rent	16.00
Stamps and Stamped Envelopes	1,186.03
Estray Sales Expense and Refunds	135.76
Federal Fees	57.80
Miscellaneous Overpayment Refunds	27.75
Miscellaneous Freight and Expense	21.63
Other Miscellaneous Expense	25.95
Total (See Schedule 1)	$13,193.30

Schedule 3

STOCK INSPECTION REVOLVING FUND

Bank Reconciliation

August 31, 1951

Balance per Books, August 31, 1951 (See Schedule 2)		$2,864.22
Add: Outstanding Checks:		
No. 661	$ 2.00	
722	4.00	
725	1.75	
20	5.00	
25	5.00	
26	2.33	
27	12.00	32.08
Balance per Bank, August 31, 1951		$2,896.30

Schedule 4

STOCK INSPECTION REVOLVING FUND

Balance Sheet
August 31, 1951

ASSETS

Cash in Bank		$2,864.22	
Cash on Hand		2.00	
Due From State Treasurer, for reimbursement of Expenditures		182.98	
Total Assets			$3,049.20

LIABILITIES

Stock Inspection Fund		$2,000.00	
Due State Treasurer for collections (remitted in September 1951)			
Quarantine Officer Receipts	$360.20		
Brands, etc.	43.00		
Fertilizer Fees	15.60	418.80	
Devore Brand - not applied		2.00	
Estray Escrow Account (See Schedule 5)		628.40	
Total Liabilities			$3,049.20

STOCK INSPECTION REVOLVING FUND

Estray Escrow Account

August 31, 1951

Balance, July 1, 1949		$ 255.90
RECEIPTS		
Sales of Estrays		794.00
Total		$1,049.90
DISBURSEMENTS		
Refunds to owners of cows previously sold as estrays	$ 55.00	
Maintenance of Estrays	32.00	
	$ 87.00	
Remitted to State Treasurer		
Funds held in escrow for over 1 year	334.50	
Total Disbursements		421.50
Balance, August 31, 1951 (See Schedule 4)		$ 628.40

STOCK INSPECTION REVOLVING FUND

Fertilizer Fund
Receipts and Disbursements
July 1, 1949 - August 31, 1951

Balance on Hand, undeposited, July 1, 1949 representing a license prepayment, since law governing was not effective until July 1, 1949	$ 25.00
Receipts of Licenses and fees	1,787.45
	$1,812.45
DISBURSEMENTS	
Remitted to State Treasurer (See Schedule 1)	1,796.85
Balance in Revolving Fund, August 31, 1951 (See Schedule 4)	$ 15.60

Schedule 7.

STOCK INSPECTION REVOLVING FUND

Remittances to State Treasurer
July 1, 1949 - August 31, 1951

Date	Treasurer's Receipt No.	Stock Inspection Fund	S. Q. O. Fund	Fertilizer Fund	Insect Pest Control Fund
1949					
Aug. 8	91	$ 101.00			
	458		$ 113.45		
	459	347.75			
	460			$ 75.00	
Sept. 15	965		224.40		
	966	136.75			
Oct. 7	1321	431.00			
	1322		136.50	25.00	
Nov. 8	1764		255.20		
	1765			25.00	
	1766	120.50			
Dec. 9	2232	320.10			
	2233		185.80		
	2234			25.00	
1950					
Jan. 9	2784	64.25			
	2785		713.18		
	2786				$400.00
	2787			25.00	
Feb. 8	3317	105.75			
	3318		1,013.60		
	3319			218.86	
Mar. 6	3758	128.56			
	3759				400.00
	3760			28.21	
	3761		699.25		
Apr. 6	4271	209.25			
	4272		689.70		
	4273			100.00	
May 5	4739	42.50			
	4740			186.86	
	4741		608.55		
June 7	5265	36.00			
	5266		528.30		
	5267			74.40	
July 11	5280	127.50			
	5281		93.50		
	5282			51.20	
Aug. 10	6393	433.75			

Date	Treasurer's Receipt No.	Stock Inspection Fund	S. Q. O. Fund	Fertilizer Fund	Insect Pest Control Fund
1950					
Aug. 10	6394		$ 123.80		
	6395			$ 98.42	
Sept. 8	6938	$ 33.50			
	6939			8.80	
	6940		88.65		
Oct. 5	7511	36.75			
	7512			1.60	
	7513		88.67		
Nov. 9	8060	48.50			
	8061		150.05		
	8062			20.03	
Dec. 11	8608	2,197.00			
	8609		353.80		
	8610			29.80	
1951					
Jan. 15	9315	1,075.00			
	9316			150.00	
	9317		596.55		
Feb. 9	9847	674.20			
	9848			310.86	
	9849		850.86		
Mar. 7	10363	107.00			
	10364		927.59		
	10365			28.79	
Apr. 12	11033	206.25			
	11034			28.30	
	11035		1,595.62		
May 10	11534	91.00			
	11535		1,337.42		
	11536			135.53	
June 8	12131	95.00			
	12132			26.20	
	12133		378.53		
July 29	12792	29.00			
	12793			33.67	
	12794		205.90		
Aug. 7	655	427.00			
	656		326.10		
	657			90.32	
Totals.		$7,624.86	$12,284.97	$1,796.85	$800.00

September 30, 1951

Mr. Robert A. Allen, Chairman
Public Service Commission of Nevada
Carson City, Nevada

Dear Sir:

An audit of the books and records of the Public Service Commission of Nevada, with respect to revenues received from sales of trucking and allied licenses and fees, has been completed by this office for the period April 12, 1949 to August 31, 1951.

The audit required the preparation of detailed schedules of all license sales, together with schedules showing transfers of monies to the State Treasurer. Totals of these schedules are reflected on the accompanying Statement of Sources & Application of Funds. The inclusion of these schedules with this audit report is not deemed feasible owing to the voluminous mass of material involved.

The amount shown as remitted to the State Treasurer agrees with related receipts shown on the books of his office. The bank account with the Farmers Bank of Carson Valley has been reconciled with the books.

A physical inventory of license plates on hand at the end of the period was taken, and revealed that all license plates on hand at the beginning of the period, together with plates received during the period, have been properly accounted for.

Internal controls of this division of the Public Service Commission appear to be adequate, and the audit was conducted in accordance with accepted auditing procedures.

Appreciation is expressed for the courtesies extended and the assistance afforded by your staff during the course of this audit.

In our opinion, the attached Statement of Sources and Application of Funds correctly reflects the transactions of this division of the Public Service Commission for the period under audit.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

PUBLIC SERVICE COMMISSION OF NEVADA

Statement of Sources and Application of Funds

For the Period April 12, 1949 - August 31, 1951

SOURCES OF FUNDS			
Cash on Hand, April 12, 1949		$ 15.50	
Cash in Bank, April 12, 1949		2,999.16	$ 3,014.66
Licenses Issued During Period:			
IA - Common Carrier, Interstate		$ 524,200.22	
PA- Common Carrier, Intrastate		280,817.64	
PX - Private Carriers		481,130.04	
PB - Contract Carriers, Intrastste		114,793.31	
IB - Contract Carriers, Interstate		4,152.59	
Convoys		75,065.50	
Trip Permits		509,511.34	
Transfers: Household Goods Carriers		43,266.00	
Total Licenses, etc., Issued		$2,032,936.64	
Emergency License Fees for which no licenses were issued		2,303.87	
Deposits by Household Goods Carriers		2,191.20	
Cash Received for which licenses have not been issued as of August 31, 1951		6,376.32	
		$2,043,808.03	
Deduct:			
Cash Received as of April 12, 1949, licenses for which were issued subsequent to that date and included under Licenses Issued, above	$3,855.60		
Transfer paid in advance as of April 12, 1949, subsequently issued and included in licenses issued above	2,976.50		
Bad checks received in payment of permits, etc., and included in Licenses Issued, above	75.50	6,907.60	2,036,900.43
Overpayment by Farmer Bros.			37.75
Accumulated Overage			20.15
Total Funds Provided.			$2,039,972.99
APPLICATION OF FUNDS			
Remitted to State Treasurer		$2,034,540.81	
Reporter's Fees on deposit cleared either by refunds or credits		300.00	
Cash on Hand, August 31, 1951		183.40	
Cash in Bank, August 31, 1951		4,948.78	
Total Funds Applied.			$2,039,972.99

October 17, 1951

Mr. R. E. Cahill, Secretary
Nevada Tax Commission
Carson City, Nevada

Dear Sir:

An audit of the books and records of the Gambling Tax Division of the Nevada Tax Commission for the period March 1, 1949 to September 30, 1951 has been completed by this office.

Gamblind tax revenues and their disposition have been audited in detail, as have the records in connection with cash surety bonds deposited to guarantee payment of gambling taxes by licensees to whom provisional licenses have been issued. Gambling tax collections are deposited in a bank account with the Carson City Branch of the First National Bank of Nevada. Remittances to the State Treasurer drawn on this account.

Transactions in connection with the Administrative Fund have not been subject to a detailed audit of all claims issued and disbursements made, but we have examined and tested the accounting records and other supporting evidence by methods and to the extent we deemed appropriate in the circumstances.

We have reviewed the system of internal control in effect in this division and find it to be of very high order and entirely adequate. The books and records are maintained in excellent shape and are readily amenable to audit.

Balances as shown on accompanying statements have been reconciled with related balances as shown on the books of the State Controller and are in agreement therewith.

The following schedules are included with this audit report:

Comparative Statement of Tax Receipts by Quarters. . .	Schedule No.1
Statement Showing Remittances to State Treasurer. . .	Schedule No.2
Condensed Statement Cash Receipts and Disbursements. .	Schedule No.3
Cash Bonds Deposited with State Treasurer.	Schedule No.4
Administrative Fund.	Schedule No.5

In our opinion, these statements correctly reflect the transactions of the Gambling Tax Division for the period March 1, 1949 to September 30, 1951.

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

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Schedule no. 1

NEVADA TAX COMMISSION
Gambling Tax Division

Comparative Statement of Tax Receipts by Quarters
March 1, 1949 - September 30, 1951

Period	2% Tax	Table Fees	Race Books	Penalties	Total
March, 1949	$ 312.55	$ 8,875.00		$ 311.14	$ 9,498.69
2nd Quarter, 1949	170,294.00	68,500.00		611.51	239,405.51
Total, Mar. 1-June 30, 1949	$ 170,606.55	$ 77,375.00		$ 922.65	$ 248,904.20
3rd Quarter, 1949	$ 223,647.41	$ 6,150.00	$ 250.00*	$ 909.81	$ 230,957.22
4th Quarter, 1949	227,535.84	2,800.00		602.11	230,937.95
1st Quarter, 1950	169,420.04	259,550.00	5,520.00	698.08	435,188.12
2nd Quarter, 1950	169,190.79	76,000.00	68,450.00	470.00	314,110.79
Total, Fiscal Year 1949-50	$ 789,794.08	$344,500.00	$ 74,220.00	$2,680.00	$1,211,194.08
3rd Quarter, 1950	$ 226,523.10	$ 25,250.00	$ 24,840.00	$ 549.95	$ 277,163.05
4th Quarter, 1950	301,085.04	1,000.00	19,400.00	553.64	322,038.68
1st Quarter, 1951	229,928.91	291,500.00	20,420.00	478.00	542,326.91
2nd Quarter, 1951	207,221.56	66,000.00	20,400.00	825.92	294,447.48
Total, Fiscal Year 1950-51	$ 964,758.61	$383,750.00	$ 85,060.00	$2,407.51	$1,435,976.12
3rd Quarter, 1951	$ 262,694.73	$ 27,750.00	$ 22,850.00	$1,327.75	$ 314,622.48
Totals, March 1, 1949 to September 30, 1951.....	$2,187,853.97	$833,375.00	$182,130.00	$7,337.91	$3,210,696.88

* Pari-mutuel Fees.

NEVADA TAX COMMISSION
Gambling Tax Division

Statement showing remittances to State Treasurer
and disposition thereof on books of State Controller.

For the Periods Indicated

Date	G. T. Division Check No.	Amount	Treasurer's Receipt No.	DISPOSITION ON CONTROLLER'S BOOKS		
				Gambling Tax Suspense	Administrative Fund	Gambling Tax Refunds
April 1, 1949	21	$ 438,363.70*	5073	$ 416,133.80	$ 21,901.78	$328.12
July 6 (As of June 30)	22	239,405.51	6445	227,435.23	11,970.28	
Totals, Mar.1-June 30, 1949		$ 677,769.21		$ 643,569.03	$ 33,872.06	$328.12
Oct. 4, 1949	23	$ 230,957.22	1285	$ 219,409.36		
			1286		$ 11,547.86	
Jan. 24, 1950	24	230,937.95	2865	219,391.05	11,546.90	
Mar. 17	25	420,688.65	3982	399,654.22	21,034.43	
Apr. 17	26	14,499.47	4428	13,774.50	724.97	
July 1 (As of June 30)	27	314,110.79	5779	298,341.47	15,702.18	$ 67.14
Totals, July 1, '49-June 30, '50		$1,211,194.08		$1,150,570.60	$ 60,556.34	$ 67.14
Oct. 11.1950	28	$ 277,163.05	7582	$ 263,304.90	$ 13,858.15	
Nov. 29	29	100,000.00	8500	95,000.00	5,000.00	
Jan. 8, 1951	30	222,038.00	9241	210,936.75	11,101.93	
Jan. 17	31	200,000.00	9378	190,000.00	10,000.00	
Feb. 9	32	75,000.00	9853	71,250.00	3,750.00	
Apr. 9	33	267,326.91	10967	253,960.56	13,366.35	
July 5 (As of June 30)	34	294,447.48	12785	279,725.11	14,722.37	
Totals, July 1, '50-June 30, '51		$1,435,976.12		$1,364,177.32	$ 71,798.80	
Totals, Biennium 1949-1951		$2,647,170.20		$2,514,747.92	$132,355.14	$ 67.14
Aug. 9, 1951	35	$ 50,000.00	723	$ 47,500.00	$ 2,500.00	
Oct. 1 (As of Sept. 30)	36	264,622.48**	1871	251,391.36	13,231.12	
Totals, July 1-Sept.30,1951		$ 314,622.48		$ 298,891.36	$ 15,731.12	
TOTALS, Mar.1, 1949-Sept.30, 1951		$3,639,561.89		$3,457,208.31	$181,958.32	$395.26

* Made up as under:

Balance Cash in Bank Feb. 28, 1949 (per last Audit Report)	$428,865.01
March 1949 Receipts (Schedule 1)	9,498.69
	$438,363.70

** See Schedule 3, where this amount appears as Balance in Bank on Sept. 30, 1951

Schedule 3

NEVADA TAX COMMISSION
Gambling Tax Division

Condensed Statement of Cash Receipts and Disbursements
and Bank Reconciliation

March 1, 1949 - September 30, 1951

Cash in Bank per Books, Mar. 1, 1949	$ 428,865.01
Receipts (See Schedule1)	3,210,696.88
	$3,639,561.89
Disbursements (See Schedule 2)*	3,374,939.41
Cash in Bank per Books, September 30, 1951	$ 264,622.48

BANK RECONCILIATION

Cash in Bank, per Bank Statement September 30, 1951		$ 264,622.48
* Total, per Schedule 2	$3,639,561.89	
Less Amount of Check #36 Disbursed Oct. 1 (as of Sept. 30)	264,622.48	
	$3,374,939.41	

Schedule 4

NEVADA TAX COMMISSION
Gambling Tax Division

Cash Bonds Deposited with State Treasurer
September 30, 1951

Licensee		Date of Deposit	Treasurer's Receipt No.	Amount
Barkhuff, Del	Las Vegas	Sept. 26, 1951	1772	$ 100.00
Bert Cochrans Log Cabin	Las Vegas	May 29, 1951	12006	25.00
Big Hat Games	Reno	June 26, 1951	12670	150.00
Boulder Turf Club	Las Vegas	June 28, 1951	12756	750.00
Capital Bar	Carson	May 29, 1951	12005	500.00
Carlin Club	Carlin	Aug. 2, 1951	611	100.00
Cedars, The	Wendover	May 15, 1951	4854	100.00
Central Bar 21 Game	Elko	June 19, 1951	12449	100.00
Copper Club	Pittman	Sept. 27, 1951	1817	300.00
Eddies Recreation	Reno	May 14, 1951	11606	50.00
El Morrocco	Reno	June 14, 1951	12263	150.00
El Rancho Hotel	Las Vegas	Aug. 9, 1951	702	300.00
Frontier Club Sports	Las Vegas	July 27, 1951	534	500.00
Golden Buble Games	Gardnerville	May 10, 1951	11539	50.00
Green Shack Games	Las Vegas	June 5, 1951	12092	300.00
Hacienda Club	Las Vegas	June 26, 1951	12691	100.00
Haymarket Club	Reno	Sept. 4, 1951	1269	200.00
Jack Creek Ranch	Tuscarora	July 16, 1951	194	50.00
Johnnie's Club	Wells	July 31, 1951	589	200.00
Johnnie's Open Door	Reno	Aug. 2, 1951	614	200.00
Kohner, C. J.	Las Vegas	May 21, 1951	11801	50.00
Lincoln Bar	Hawthorne	May 19, 1951	12003	150.00
Log Cabin Games	Lake Tahoe	July 30, 1951	568	150.00
Luigi's Broiler	Las Vegas	July 5, 1951	40	150.00
Mark Twain Saloon	Virginia City	May 17, 1951	11683	50.00
Meher, Herman	Las Vegas	July 27, 1951	1819	100.00
Mesa Games	Reno	May 10, 1951	11540	100.00
Minden Inn	Minden	July27, 1951	533	150.00
Mint Club	Winnemucca	May 14, 1951	11609	300.00
Monte's Ideal Club Games	Winnemucca	Sept. 26, 1951	1771	200.00
Nevada Bar Games	Sparks	Aug. 2, 1951	612	50.00
Nevada Turf Club Games	Reno	Aug. 2, 1951	618	100.00
Ninety-three Club	Caliente	June 28, 1951	12755	100.00
Overland Hotel	Winnemucca	Aug. 9, 1951	701	300.00
Page Hotel	Carson	June 12, 1951	12201	100.00
Palace Club	Fallon	June 18, 1951	12393	250.00
Palace Club	Round Mt.	June 26, 1951	12669	50.00
Pappy's Store	Palisade	Aug. 6, 1951	646	50.00
Pyramid Securities Co.	(Greyhound)	June 28, 1951	12757	300.00
P. & K. Amusement Co.	Reno	May 17, 1951	11684	250.00
Satin Shoe	Las Vegas	June 14, 1951	12262	300.00
Forward.				$7,475.00

Licensee		Date of Deposit	Treasurer's Receipt No.	Amount
Forward.				$7,475.00
Savoy Club	Las Vegas	Sept. 27, 1951	1818	100.00
Sawdust Corner Games	Virginia City	May 14, 1951	11610	100.00
Silver Club	Las Vegas	March 27, 1951	10830	350.00
Silver Slipper Race Book	Las Vegas	June 14, 1951	11607	500.00
S. & K. Corporation	Reno	April 24, 1951	11321	500.00
Tahoe Bowl	Lake Tahoe	May 28, 1951	11986	100.00
Tahoe Colonial	Lake Tahoe	June 12, 1951	12202	750.00
TaNevaHo	Lake Tahoe	May 29, 1951	12004	2,000.00
TaNevaHo Bingo	Lake Tahoe	June 18, 1951	12295	100.00
Town House	Elko	April 4, 1951	10928	200.00
Truskoloski, Leonard J.	Reno	Sept. 21, 1951	1631	25.00
Twin Gables Games	Nelson	May 21, 1951	11803	100.00
Vegas Slot Equipment Co.	Las Vegas	June 14, 1951	12266	100.00
Zanzibar Bar	Reno	July 27, 1951	532	200.00
Zephyr Club Beach	Lake Tahoe	May 14, 1951	11608	200.00
Totals.				$12,800.00

SURETY BONDS

Licensee		Surety	Date of Bond	Amount
Esquire Club	Reno	National Surety Corp'n	Aug. 25, 1951	$ 100.00
Dan Bilbao	Winnemmucca	Hartford Accident and Indemnity Company	Sept. 6, 1951	2,000.00

NEVADA TAX COMMISSION
Gambling Tax Division

Administrative Fund
Statement of Receipts and Disbursements
For the Periods Indicated.

BALANCE, Beginning of Period	$37,238.83	$29,369.83	$28,835.42	$33,674.08
Receipts:				
5% Administrative Fund (See Schedule 2)	33,872.06	60,556.34	71,798.80	15,731.12*
Totals	$71,110.89	$89,926.17	$100,634.22	$49,405.20
Disbursements:				
SALARIES	$ 6,156.68	$22,451.28	$23,480.72	$ 6,922.50
TRAVEL EXPENSE				
Mileage		$ 295.80	$ 768.31	$ 492.56
Subsistence	$ 633.75	2,129.70	1,925.10	383.98
Public Conveyance		851.94	206.90	39.15
Gas and Oil	498.49	1,065.05	1,162.14	268.14
Repairs and Maintenance	350.84	631.39	867.73	177.53
Rent and Parking	58.70	125.25	160.25	35.00
OPERATING EXPENSE	$ 1,541.78	$ 5,099.13	$ 5,090.43	$ 1,396.36
Office Supplies	$ 208.15	$ 349.64	$ 673.44	$ 119.85
Postage and Express	649.00	444.00	717.70	199.46
Utilities	123.39	272.28	145.89	10.00
Rent	512.50	1,380.00	825.00	90.00
Repairs and Maintenance	13.60	52.80	30.00	5.00
Telephone and Telegraph	370.24	755.39	1,004.33	475.76
Printing	469.50	860.75	775.75	
Retirement Contributions	237.77	1,107.31	1,118.54	331.78
Retirement Adm. Contributions	11.25	33.00	30.30	7.20
Industrial Insurance	173.15	230.61	191.97	
Other Insurance		273.04	518.16	
Hearings and Transcripts	20.00	5.75		
Contract Services		156.00		
Secretary's Fund (Chap. 208, 1951 Stat.)			2,325.00	1,922.50
Total Operating Expense	$ 2,788.55	$ 5,920.57	$ 8,356.08	$ 3,161.55
EQUIPMENT				
Office Equipment	$ 884.04	$ 285.80	$ 185.75	$ 126.00
Automotive Equipment		2,043.00		
Total Equipment	$ 884.04	$ 2,328.80	$ 185.75	$ 126.00
REVERSIONS				
Returned to Fund from which 5% Administrative was withheld	$30,370.01	$25,290.97	$29,847.16	
Total Disbursements	$41,741.06	$61,090.75	$66,960.14	$11,606.41
BALANCE, End of Period	$29,369.83	$28,835.42	$33,674.08	$37,798.79

* This amount posted on Controller's books subsequent to Sept. 30, 1951.

October 22, 1951

Mr. Robert A. Allen, Chairman
Public Service Commission of Nevada
Carson City, Nevada

Dear Sir:

An examination of the books and records of the Drivers License Division of the Public Service Commission of Nevada, for the period April 24th to October 15, 1951, insofar as such records reflect license transactions, has been completed by this office. The scope of this examination does not embrace an audit of the Administrative Funds.

As revealed on Schedule 4, the physical inventory of licenses on hand at October 15, 1951 is 96 licenses short of the book inventory, or the licenses to be accounted for after sales of licenses. Value of the licenses short amounts to $103.00.

When the fact is considered that the value of all licenses handled by the division totals $144,879.50, this shortage, on a cash basis, amounts to seven one-hundredths of one percent (.07%). In our opinion, cash is not involved in the discrepancy, it being in the licenses themselves.

The following schedules accompany this audit report:

Statement of Sources & Application of Funds. . . .	Schedule 1
Statement of Remittances to State Treasurer. . . .	Schedule 2
Physical Inventory of Licenses.	Schedule 3
Comparison of Book & Physical Inventories.	Schedule 4

In our opinion, the above schedules correctly reflect the transactions of the Drivers License Division for the period under audit.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Schedule 1

PUBLIC SERVICE COMMISSION
Drivers License Division

Statement of Sources and Application of Funds

April 24 - October 15, 1951

SOURCES OF FUNDS		
Cash on Hand, April 24, 1951	$ 484.50	
License Sales	88,030.00	
Change of Name fees	605.50	
Advance Payments	534.54	$89,654.54
APPLICATION OF FUNDS		
Remitted to State Treasurer (Per Schedule 2)	$88,883.86	
Advance payments, prior period cleared (Included in License Sales above)	647.25	
Retained as petty cash in cash drawer	20.00	
Bad Checks (Included in Funds supplied, above)	13.00	
Deposited in Bank, net	85.50	
Over and Short a/c (Shortage for period)	4.93	
Total Funds Applied		$89,654.54

Schedule 2

PUBLIC SERVICE COMMISSION
Drivers License Division

Statement of Remittances to State Treasurer

April 24 - October 15, 1951

Date		Deposit No.	Treasurer's Receipt No.	Amount
May	3	172	11486	$ 484.50
	4	173	11495	714.00
	7	174	11504	530.00
	8	175	11510	552.10
	9	176	11516	518.50
	10	177	11546	160.00
	10	178	11547	279.50
	11	179	11565	902.85
	14	180	11603	600.00
	15	181	11630	860.50
	16	182	11681	844.50
	17	183	11685	708.50
	18	184	11702	1,081.00
	21	185	11761	759.50
	22	186	11806	1,276.00
	23	187	11829	1,138.00
	24	188	11850	721.50
	25	189	11901	762.00
	28	190	11992	1,029.00
	29	191	12007	988.00
	31	192	12025	1,092.00
June	1	193	12043	1,433.50
	4	194	12059	1,566.50
	5	195	12096	1,284.16
	6	196	12017	2,462.00
	7	197	12125	1,714.50
	8	198	12146	1,514.00
	9	199	12182	1,468.00
	12	200	12205	2,054.58
	13	201	12240	2,895.60
	14	202	12270	1,225.50
	15	203	12297	1,970.50
	18	204	12396	1,632.70
	19	205	12451	1,910.50
	20	206	12497	1,547.00
	20	207	12498	2,399.50
	21	208	12514	2,209.60
	22	209	12521	2,736.20
	25	210	12634	2,181.00
	26	211	12668	2,070.50
	27	212	12703	3,234.50

(continued next page)

Date	Deposit No.	Treasurer's Receipt No.	Amount
June 28	213	12765	$2,132.00
29	214	12770	3,204.50
29	215	12771	1,354.00
July 2	216	6	1,380.50
3	217	29	1,973.50
3	218	30	1,921.50
5	219	43	2,895.50
6	220	60	1,887.00
9	221	83	2,733.50
10	222	89	1,468.00
11	223	102	290.50
12	224	119	353.00
12	225	120	182.50
16	226	187	170.50
17	227	250	541.50
19	228	332	401.50
23	229	382	234.00
25	230	467	534.00
27	231	538	251.25
Aug. 1	232	601	525.00
3	233	635	485.50
9	234	705	474.50
13	235	729	340.02
15	236	799	464.50
20	237	942	394.00
22	238	991	382.50
24	239	1075	291.00
30	240	1211	891.25
Sept. 6	241	1287	1,209.50
13	242	1399	1,057.05
21	243	1634	858.50
28	244	1836	766.00
Oct. 5	245	1932	672.50
8	246	1934	45.00
11	247	1994	433.00
15	248	2000	173.50
Totals per Schedule No. 1			$88,883.86

Schedule 3

PUBLIC SERVICE COMMISSION
Drivers License Division

Physical Inventory of Licenses

October 15, 1951

	Number of Licenses	Value Each	Amount
OPERATORS LICENSES(1949-1951)			
Nos. 7201A to 24000A	16,800		
Nos. 5344A to 5400A	57		
Nos. 7122A to 7200A	79		
Total	16,936	$1.00	$16,936.00
OPERATORS LICENSES (1951-1953)			
Nos. 22970 to 23100	131		
Nos. 94246 to 94500	255		
Nos. 94501 to 99600	5,100		
Nos. 27601 to 27900	300		
Total	5,786	$1.00	$ 5,786.00
OPERATORS LICENSES (1951-1953) Voided	21,255	$1.00	$21,255.00
Total Operators Licenses	43,977	$1.00	$43,977.00
CHAUFFEURS LICENSES (1950-1951)			
Nos. 9622 to 10200	579		
Nos. 9549 to 9600	52		
Total	631	$2.00	$ 1,262.00
CHAUFFEURS LICENSES (1951-1952)			
Nos. 8302 to 8598	297		
Nos. 10994 to 10998	5		
Nos. 11152 to 11700	549		
Total	851	$2.00	$ 1,702.00
CHAUFFEURS LICENSES (1951-1952) Voided	3,334	$2.00	$ 6,668.00
Total Chauffeurs Licenses	4,816	$2.00	$ 9,632.00
FEE DUPLICATES (1949-1951) Operators (1950-1951 Chauffeurs)			
Nos. 1706D to 1800D	95		
Nos. 86G to 1200G	1,115		
Total	1,210	$ .50	$ 605.00
(1951-1953 Operators) (1951-1952 Chauffeurs)			
Nos. 321E to 1200E	880		
Nos. 27G to 600G	574		
Total	1,454	$ .50	$ 727.00
Total Fee Duplicates	2,664	$ .50	$ 1,332.00

(continued next page

	Number of Licenses	Value Each	Amount
NO FEE DUPLICATES (1949-1951 Operators)			
(1950-1951 Chauffeurs)			
Nos. 584D to 600D	17		
Nos. 1810D to 2100D	291		
Nos. 15F to 1200F	1,186		
Total	1,494	$ .50	$ 747.00
(1951-1953 Operators)			
(1951-1952 Chauffeurs)			
Nos. 146D to 1200D	1,055		
Nos. 12F to 900F	889		
Total	1,944	$ .50	$ 972.00
Total No Fee Duplicates	3,433	$ .50	$1,719.00

Schedule 4

PUBLIC SERVICE COMMISSION
Drivers License Division

Comparison of Physical and Book License Inventories

October 15, 1951

	Book Inventory	Physical Inventory	Physical Inv. No.	Short Amount
Operators Licenses	$44,066.00	$43,977.00	89	$ 89.00
Chauffeurs Licenses	9,646.00	9,632.00	7	14.00
Fee Duplicates	1,332.00	1,332.00	--	-----
No Fee Duplicates	1,719.00	1,719.00	--	-----
Totals	$56,763.00	$56,660.00	96	$103.00

LICENSES TO BE ACCOUNTED FOR:

Licenses on Hand Previous Audit, April 24, 1951	$ 19,929.50	
Received from State Printer	124,950.00	$144,879.50
Less Write-offs (vertified)		86.50
Values of Licenses to be Accounted for		$144,793.00
License Sales, See Schedule 1	$ 88,030.00	
Physical Inventory of Licenses, above	56,660.00	144,690.00
Difference		$ 103.00

February 13, 1952

Mr. A. E. Bernard, Warden
Nevada State Prison
Carson City, Nevada

Dear Sir:

Complying with your request, this office has prepared a Profit and Loss Statement covering the operations at the Prisoners' Store at the Nevada State Prison, for the period December 1, 1951 to January 31, 1952.

Submitted with this report are the following:

Schedule 1. Statement of Profit and Loss
Schedule 2. Statement showing disposition of profit.
Schedule 3. Statement showing increase in bank balance.

While it would be advantageous to establish the profit and loss on the sale of various commodities, this is not possible at present, since the cash register does not provide for sales distribution by commodities of classifications.

Since you indicated that the establishment of a Recreation Fund for the prisoners appears to be desirable, this could be accomplished by withdrawing from the Prisoners' Store bank account and depositing in a Prisoners' Recreation Fund bank account a certain portion of the increase in bank balance arising from profits, as shown on Schedules 2 and 3. Your own judgement would indicate the amount of such transfer.

Appreciation is expressed for Mr. Harris' fine cooperation during the preparation of the statements mentioned herein.

If this office can be of further assistance, do not hesitate to call upon us.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

Schedule 1.

NEVADA STATE PRISON

Prisoners' Store

Statement of Profit and Loss

December 1, 1951 - January 31, 1952

			Percent of Gross Sales
GROSS SALES		$3,183.55	100.00
Less Cost of Sales:			
Inventory, beginning of period	$3,543.85		
Purchases	2,362.30		
	$5,906.15		
Deduct: Inventory, end of period	3,640.04		
Cost of Sales		2,266.11	71.18
GROSS PROFIT ON SALES		$ 917.44	28.82
EXPENSES			
Commissions paid	$ 76.50		
Xmas packages to Inmates	142.50		
Labor	16.00		
Cash Register Tape	2.25		
Total Expense		237.25	7.45
NET PROFIT		$680.19	$21.37
Average sales per day.	$49.05		

Schedule 2.

NEVADA STATE PRISON

Prisoners' Store

Statement showing Disposition of Profit for the
period December 1, 1951 - January 31, 1952

Profit for period, per Profit and Loss Statement (Schedule 1.)			$680.19
DISPOSITION:			
Increase in bank balance (Schedule 3)		$564.29	
Increase in Merchandise Inventory		96.19	
Purchase of items other than for resale:			
Cable and Lamps for projector	$14.99		
Christmas holly	4.72		
		$19.71	
TOTAL			$680.19

Schedule 3.

NEVADA STATE PRISON

Prisoners' Store

Statement showing increase in bank balance

January 31, 1952 over December 1, 1951

Balance per Books, Dec. 1, 1951	$1,383.41	
Add: Amount deposited in December applicable to November receipts	445.17	
	$1,828.58	
Deduct: Amount disbursed in December covering November purchases	1,106.71	
Adjusted Bank Balance, December 1, 1951		$ 721.37
Balance per books, Jan. 31, 1952	$2,890.27	
Add: Amount deposited in Febraury, applicable to January receipts	147.10	
	$3,037.37	
Deduct: Amount disbursed in February covering January purchases	1,751.21	
Adjusted Bank Balance, January 31, 1952		$1,286.16
Increase in Bank Balance		$ 564.29

May 15, 1952

Mr. Glenn A. Duncan,
Superintendent of Public Instruction,
Carson City, Nevada.

Dear Sir:

We have audited the books and accounts of the Department of Education for the biennium 1949-1951, and the records in connection with the Bureau of Certification and the Public School Teachers' Retirement system for the period Nov. 8, 1948 - March 17, 1951.

In connection therewith we have reviewed the system of internal control and accounting procedures of the department and, without making a detailed audit of all transactions, have examined and 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 deemed necessary.

In our opinion, the accompanying statements fairly present, in conformity with generally accepted accounting principles, the financial transactions of the department for the periods under audit.

Any comments in connection with the audit are contained in the statements of the division concerned.

Respectfully submitted,

A. N. Jacobson.
Legislative Auditor.

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A

PERMANENT SCHOOL FUND

Chapter 25, Nevada School Code, defines the State Permanent School Fund as follows:

Sec. 168. State Permanent School Fund. The state permanent school fund of this state shall consist of the following:

1. All moneys accruing to this state from the sale of lands heretofore given or bequeathed, or that may hereafter be given or bequeathed, for public school purposes;

2. All fines collected under the penal laws of the state;

3. All estates that may escheat to the state shall be and the same hereby are solemnly pledged for educational purposes, and shall not be transferred to any other fund for other uses, but shall constitute an irreducible and indivisible fund, which shall be invested by the state board of finance (State Investment Board) as provided for in the laws of this state.

SCHEDULE A - 1

DEPARTMENT OF EDUCATION

PERMANENT SCHOOL FUND CASH

Statement of Cash Receipts & Disbursements

For biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period	$ 31,256.19	$168,989.45	$ 31,256.19
Receipts			
From Disposal of Investments	$181,025.00	$396,810.47	$577,835.47
Sales of Public Lands	23,205.93	26,182.72	49,388.65
Surveyor General Fees	42.00	51.00	93.00
Escheated Estates		20,386.91	20,386.91
Miscellaneous	17.50	30.00	47.50
Court Fines	41,598.95	47,723.70	89,322.65
Total Receipts	$245,889.38	$491,184.80	$737,074.18
Total Previous Bal. & Recpts.	$277,145.57	$660,174.25	$768,330.37
Disbursements			
Investment Purchases	$100,000.00	$355,000.00	$455,000.00
Postage & Insurance	24.16	48.61	72.77
Funds of Escheated Estates	7,891.96 •		7,891.96 •
Refund, Civil Action Fees	240.00		240.00
Total Disbursements	$108,156.12	$355,048.61	$463,204.73
Balance, End of Period	$168,989.45	$305,125.64	$305,125.64

• Represents return of Escheated Estates to established heirs.

DEPARTMENT OF EDUCATION

Permanent School Fund

Schedule of Investments

March 17, 1952

California S. F. Harbor Improvement Bonds	$ 39,900.00
California Veterans Welfare Bonds	5,000.00
Henderson School - Emergency Loan Note *	20,000.00
Basic High School - Emergency Loan Note *	18,000.00
Humboldt County Hospital Bonds	52,500.00
Illinois Highway Bonds	10,000.00
Nevada Prison Building Bonds	275,000.00
Nevada State Office Building Bonds	125,000.00
State of New York R. R. Crossing Bonds	61,000.00
U. S. Treasury Bonds, 1951-1953	143,000.00
U. S. Treasury Bonds, 1952-1954	238,000.00
U. S. Treasury Bonds, 1953-1955	150,000.00
U. S. Treasury Bonds, 1956-1959	175,000.00
U. S. Treasury Bonds, 1955-1960	181,000.00
U. S. Treasury Bonds, 1958-1963	275,000.00
U. S. Treasury Bonds, 1960-1965	195,000.00
U. S. Treasury Bonds, 1962-1967	100,000.00
U. S. Treasury Bonds, 1967-1972	232,500.00
U. S. Defense Bonds, Series "G"	1,004,000.00
U. S. Treasury Bonds, 1964-1969	400,000.00
Total	$3,699,900.00

* Sec. 6963 Nevada Compiled Laws 1929. Emergency Loan Notes are not legal investments.

DEPARTMENT OF EDUCATION

Permanent School Fund

Reconciliation of Investments as shown by books as of March 17, 1952, with State Money Count as of March 19, 1952.

Total Investments, State Permanent School Fund, per Money Count of March 19, 1952		$3,726,000.00
State of New York R. R. Crossing Bonds, 1973, 4% carried on books at cost of	$61,000.00	
Shown on Money Count at par	55,000.00	
Add		6,000.00
		$3,732,000.00
State of California Harbor Improvement Bonds, shown on Money Count at par	$40,000.00	
Carried on books at cost of	39,900.00	
Deduct		100.00
		$3,731,900.00
Deduct:		
Paradise School District 4% Bonds not entered on books until date subsequent to date of audit and date of Money Count, at par		32,000.00
Balance, Investment Account, Permanent School Fund, per books, March 17, 1952 (See Schedule A - 2)		$3,699,900.00

B

RETIREMENT FUNDS

1. SCHOOL TEACHERS PERMANENT FUND

Sources of Funds:

1. Earmarked taxes, a source which was discontinued on July 1, 1949. The 1949 Legislature appropriated $174,000.00 (Chap. 274) in lieu of earmarked taxes.

2. Income from investments.

3. Teachers contributions.

Disbursements from funds:

1. Transfers to School Teachers Retirement Salary Fund to provide for disbursements from that fund.

2. Refunds of teachers contribution. The date of integration of the Public School Teachers Retirement System with the Public Employees Retirement System was July 1, 1949, but pensions were to be paid teachers from the School Teachers Retirement Salary Fund for one year following. During the ensuing fiscal years, contributions of teachers to the School Teachers Permanent Fund, made since the inception of the Public School Teachers Retirement System, for retirement purposes, were refunded to the teachers making such contributions.

3. Employers contributions to Public Employees Retirement Fund, after July 1, 1949. After an amount, to be determined by the Public School Teachers Salary Board to provide refunds of school teachers contributions not yet applied for, has been set aside, the balance remaining in this fund will be used for payment of employers contributions to the Public Employees Retirement Fund. It is estimated that funds to be received by disposing of investments, together with cash on hand, after setting aside the sum previously mentioned for possible additional teacher contribution refunds, will be sufficient to pay the employers' share of contributions to the Public Employees Retirement Fund to the end of the current biennium.

SCHEDULE B - 1

DEPARTMENT OF EDUCATION

School Teachers Permanent Fund

Statement of Cash Receipts and Disbursements
For the Period Indicated

	Nov. 8, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950	July 1, 1950 to June 30, 1951	July 1, 1951 to Mar. 17, 1952
Balance, Beginning of Period	$ (498.22)	$ 40,284.54	$ 61,749.18	$ 3,475.87
Receipts				
Property Tax Allocation	$69,802.27	$ 16,972.38	$ 163.85	$ 153.15
Teachers Contributions	9,395.97	2,186.20	--	--
Interest on Investments	9,295.24	23,757.60	9,834.60	8,048.25
Sales of Investment Securities		37,122.72	139,656.46	51,632.00
Bond Premium Amortized		1,595.74	198.95	
Appropriation from General Fund for employers contributions to Public Employees Retirement Fund, in lieu of property tax allocation		174,000.00		
Transferred from Savings Annuity Fund		90,000.00		3,701.05
Transferred from Pool Investment Cash		360,365.35		
Bond Premium on Sales of Bonds			6,824.00	
Transfer from School Teachers Retirement Salary Fund				839.31
Total Receipts	$ 88,493.48	$705,999.99	$156,677.90	$64,373.76
Total, Previous Balance and Receipts	$ 87,995.26	$746,284.53	$218,427.08	$67,849.63
Disbursements				
Refund of Contributions	$ 870.98	$ 486,761.61	$ 6,258.25	$ 400.26
Transfers to Retirement Salary Fund	27,560.79	58,734.27	8,625.00	
Bond Premium	19,278.95			
Employers Contributions to Public Employees Retirement System		139,039.47	200,067.96	20,218.67
Total Disbursements	$ 47,710.72	$ 684,535.35	$ 214,951.21	$ 20,618.93
Balance, End of Period	$ 40,284.54	$ 61,749.18	$ 3,475.87	$ 47,230.70

DEPARTMENT OF EDUCATION

Public School Teachers Permanent Fund

Investment Transactions

November 8, 1948 - March 17, 1952

	Book Value Nov. 8, 1948	Purchased During Period	Redeemed During Period	Amortization of Premium	Appreciation in value of U.S. Bonds	Loss on Sale of U.S. Bonds	Book Value March 17, 1952
Lyon County Loan	$ 7,400.00		$ 7,400.00				--
Lovelock Water Bonds	52,333.83		50,000.00	$ 2,333.83			--
Lovelock Sewer Bonds	26,166.91			1,166.91			$ 25,000.00
Pioche School District	20,556.14			556.14			20,000.00
Beatty School District	10,133.33		2,000.00	133.33			8,000.00
Lyon County	6,500.00		6,500.00				--
Carlin School District	10,000.00		10,000.00				--
Clark County Educational District #1	14,232.82		6,000.00	232.82			8,000.00
Churchill County Consolidated B	27,500.00		27,500.00				--
Churchill County Cons. B. Loans	4,000.00	$ 1,600.00	5,600.00				--
Wendover School District	2,450.00		700.00				1,750.00
Town of Goldfield Loan	7,185.63		7,185.63				--
Wadsworth School District	4,500.00		4,367.00				133.00
Lincoln County District #1	6,350.00		6,350.00				--
Lincoln County Cons. #1	1,934.73		1,934.73				--
Hawthorne Sewer. Ser. 2	8,500.00		2,000.00				6,500.00
Hawthorne Sewer	19,500.00		6,000.00				13,500.00
Reno Improvement Bonds	7,500.00		7,500.00				--
Searchlight School Loan	1,500.00		1,500.00				--
Silver City School Loan	125.62		125.62				--
Sparks School District #29	18,000.00						18,000.00
Storey County Auditorium	24,000.00		8,000.00				16,000.00
Series "G" U.S. Savings Bonds	220,000.00		181,305.00			$ 8,695.00	30,000.00
Series "D" U.S. Bonds	9,200.00		10,000.00		$ 800.00		--
Series "F" U.S. Bonds	174,086.00		178,951.00		4,865.00		--
U. S. Treasury Bonds	40,000.00		40,000.00				--
Wadsworth School District #11	3,000.00		3,000.00				--
City of Yonkers Bonds	15,000.00		15,000.00				--
Panaca School District		$19,278.95	1,000.00	1,278.95			17,000.00
Clark Co. Ed. District #1 Loan	4,000.00		4,000.00				--
Totals	$745,655.01	$20,878.95	$593,918.98	$5,701.98	$5,665.00	$8,695.00	$163,883.00

DEPARTMENT OF EDUCATION

SCHEDULE B - 3

Retirement Salary Fund

Statement of Cash Receipts & Disbursements for the Periods Indicated

	Nov. 8, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950	July 1, 1950 to June 30, 1951	July 1, 1951 to March 17, 1952
Balance, Beginning of Period	$ 8,735.19	$ 303.84	$ 663.94	$ 839.31
Receipts				
Sale of Equipment		$ 175.00		
Transfers from School Teachers Permanent Fund	$27,560.79	58,734.27	$8,625.00	--
Total Receipts	$27,560.79	$58,909.27	$8,625.00	--
Total, Previous Balance and Receipts	$36,295.98	$59,213.11	$9,288.94	$839.31
Disbursements				
Transfers to School Teachers Permanent Fund				$839.31
Administrative Expenses:				
Salaries	$ 3,646.20	$ 7,046.99	$6,501.74	
Stationery & Office Supplies	161.90	411.65	153.71	
Postage	106.73	30.06	86.47	
Printing	21.35	135.21	21.75	
Telephone & Telegraph	188.20	118.55	193.64	
Service Contracts	8.90	34.85	37.65	
Tabulator Expense	65.25	11.55		
Teachers Pensions	31,555.00	49,353.09		
Retirement Contributions, Employers	49.48	348.15	362.74	
Travel	42.00		25.00	
Dues & Subscriptions	35.00	34.72	36.25	
Industrial Insurance	33.13	54.25	48.78	
Miscellaneous	9.00		.98	
Office Equipment	70.00	970.10	980.92	
Total Disbursements	$35,992.14	$58,549.17	$8,449.63	$839.31
Balance, End of Period	$ 303.84	$ 663.94	$ 839.31	None

B

RETIREMENT FUNDS

2. PUBLIC SCHOOL TEACHERS RETIREMENT SALARY FUND

Source of Funds:

1. Transfers from School Teachers Permanent Fund, as needed, to provide for expenditures.

Disbursements:

1. Pensions to teachers. Discontinued July 1, 1950.

2. After June 30, 1951, one year after pension payments ceased in accordance with the integration agreement with the Public Employees Retirement System, which date was also the end of a biennium, the balance in this fund amounting to $839.91 was transferred to the Public School Teachers Permanent Fund.

3. Office Expense.

The 1951 Legislature made a direct appropriation to cover employers share of retirement contributions to the Public Employees Retirement Fund, and for the office expenses.

DEPARTMENT OF EDUCATION

Members Savings Annuity Fund

Statement of Cash Receipts and Disbursements for the Period Indicated

	Nov. 8, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950	July 1, 1950 to June 30, 1951	July 1, 1951 to Mar. 17, 1952
Balance, Beginning of Period	$ 4,762.41	$ 76,243.32	$ 3,701.05	$ 3,701.05
Receipts				
Teachers Contributions	$93,586.89	$17,457.73	———	———
Total Previous Balance and Receipts	$98,349.30	$93,701.05	$3,701.05	$ 3,701.05
Disbursements				
Refunds of Contributions	$22,105.98			
Transfers to School Teachers Permanent Fund	———	$90,000.00	———	$3,701.05
Total Disbursements	$22,105.98	$90,000.00	--	$3,701.05
Balance, End of Period	$76,243.32	$ 3,701.05	$3,701.05	--

SCHEDULE B - 5

DEPARTMENT OF EDUCATION

School Teachers Permanent Fund
School Teachers Retirement Salary Fund
Bond Pool Cash Fund
Members Savings Annuity Fund

Consolidated Statement of Cash Receipts and Disbursements for the Period November 8, 1948-March 17, 1952

Balance on Hand, November 8, 1948		$ 17,919.47
Receipts		
Appropriation for Retirement Contributions to Public Employees Retirement Fund	$ 174,000.00	
Sales of Investment Securities	592,280.44	
Teachers Contributions to School Teachers Retirement Fund	122,626.79	
Property Tax Allocation	87,091.65	
Interest Received on Investments	52,730.42	
Sale of Office Equipment	175.00	
Total Receipts		1,028,904.30
Total, Previous Balance and Receipts		$1,046,823.77
Disbursements		
Refunds of Teachers Contributions to Retirement Fund, upon integration of public school teachers into Public Employees Retirement System	$ 516,397.08	
Employers Contribution to Public Employees Retirement System	359,326.10	
Teachers Pension Payments	80,908.09	
Administrative Expenses	22,082.85	
Investments Purchased	20,878.95	
Total Disbursements		999,593.07
Balance, all funds, March 17, 1952		$ 47,230.70

Schedule C-1

DEPARTMENT OF EDUCATION
Educational Administration

State of Receipts & Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period		$16,721.19	
Receipts			
Appropriation	$31,800.00		$31,800.00
Additional Appropriations, Increases in Salaries, etc.	4,750.00	$ 4,750.00	9,500.00
Miscellaneous Reimbursements, etc.	859.48	1,533.90	2,393.38
Total Receipts	$37,409.48	$ 6,283.90	$43,693.38
Total, Previous Balance & Receipts	$37,409.48	$23,005.09	$43,693.38
Disbursements			
Salaries	$12,864.66	$13,435.02	$26,299.68
Traveling Expense	1,360.29	1,127.39	2,487.68
Supplies & Stationery	769.93	716.50	1,486.43
Printing	52.65		52.65
Telephone & Telegraph	2,670.42	2,231.56	4,901.98
Memberships, Dues & Subscriptions	622.01	285.93	907.94
Achievement Test Expense	372.26	385.27	757.53
Equipment	678.98	1,913.80	2,592.78
Tests & Printing	508.82	62.67	571.49
Postage	760.41	365.72	1,126.13
Freight & Express, Misc.	27.86	62.10	62.10
Insurance		25.60	25.60
Truck & Other Automotive Expense		259.19	259.19
Miscellaneous Repairs to Equipment		43.90	43.90
School Registers, bound, for distribution of schools		2,075.00	2,075.00
Total Disbursements	$20,688.29	$22,989.65	$43,677.94
Balance, End of Period	$16,721.19	$ 15.44*	$ 15.44*

*Reverted To General Fund.

DEPARTMENT OF EDUCATION

SUPERVISOR

Office Deputy Fund

Statement of Receipts and Disbursements

For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period		$4,461.76	
Receipts			
Appropriation	$8,510.00		$8,510.00
Salary Increase Appropriation	270.00	270.00	540.00
Miscellaneous	7.50	60.19	67.69
Total Receipts	$8,787.50	$ 330.19	$9,117.69
Total, Previous Balance and Receipts	$8,787.50	$4,791.95	$9,117.69
Disbursements			
Salaries	$3,900.00	$2,339.98	$6,239.98
Traveling Expense	363.21	405.30	768.51
Stationery	62.53	196.28	258.81
Postage		150.00	150.00
Telephone & Telegraph		10.55	10.55
Dues, Subscriptions & Books		77.43	77.43
Freight & Express		14.94	14.94
Total Disbursements	$4,325.74	$3,194.48	$7,520.22
Balance, End of Period	$4,461.76	$1,597.47*	$1,597.47*

*Reverted to General Fund

DEPARTMENT OF EDUCATION
SUPERVISION
DISTRICT DEPUTIES
Statement of Receipts & Disbursements
For the Biennium 1949-1951

SCHEDULE C-3

	Fiscal Year 1949-1950					Fiscal Year 1950-1951				
	Deputies Salaries	Deputies Travel	Deputies Conference Travel	Deputies Office Expense	Total	Deputies Salaries	Deputies Travel	Deputies Conference Travel	Deputies Office Expense	Total
Balance, Beginning of Period						$16,500.00	$ 4,642.89	$ 266.46	$6,828.32	$28,237.67
Receipts										
From Distributive School Fund	$39,000.00	$ 9,000.00	$1,000.00	$13,500.00	$62,500.00	$ 5,925.00				
Miscellaneous				103.91	103.91				71.63	71.63
Total Receipts	$39,000.00	$ 9,000.00	$1,000.00	$13,603.91	$62,603.91	$ 5,925.00	-	-	$ 71.63	$ 5,996.63
Total, Previous Balance and Receipts	$39,000.00	$ 9,000.00	$1,000.00	$13,603.91	$62,603.91	$22,425.00	$ 4,642.89	$ 266.46	$6,899.95	$34,234.30
Disbursements										
Dep. Salaries	$22,500.00				$22,500.00	$22,425.00				$22,425.00
Other Salaries				$ 2,914.10	2,914.10				$2,270.21	2,270.21
Travel		$ 4,357.11	$ 733.54		5,090.65		$ 4,637.50	266.46		4,903.96
Supplies				$ 1,056.73	$ 1,056.73				672.55	672.55
Postage				391.58	$ 391.58				519.64	519.64
Printing				288.60	288.60				225.25	225.25
Tel. & Tel.				1,578.40	1,578.40				1,514.30	1,514.30
Serv. Contracts				9.00	9.00					
Repairs				34.90	34.90				75.99	75.99
Office Equipment				251.55	251.55				950.52	950.52
Dues & Subscriptions				113.00	113.00				167.50	167.50
Moving Expense				100.29	100.29					
Frt. & Express									83.88	83.88
Miscellaneous				10.44	10.44					
Contract Labor									232.50	232.50
Books									99.97	99.97
Achievement Tests									71.66	71.66
Total Disbursements	$22,500.00	$ 4,357.11	$ 733.54	$ 6,775.59	$34,366.24	$22,425.00	$ 4,637.50	$ 266.46	$6,883.97	$34,212.93
Balance, End of Period	$16,500.00	$ 4,642.89	$ 266.46	$ 6,828.32	$28,237.67	$ -	--5.39	--	$ 15.98	$ 21.37*

*Reverted to Distributive School Fund

SECTION D
SCHOOL LUNCH PROGRAM

SCHEDULE D-1

DEPARTMENT OF EDUCATION

School Lunch Administration

Statement of Receipts & Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950 - 1951	For the Biennium
Balance, Beginning of Period		$ 8,660.05	
Receipts			
Appropriation	$18,500.00		$18,500.00
Freight Reimbursements		443.73	443.73
Miscellaneous		30.06	30.06
Total Receipts	$18,500.00	$ 473.79	$18,973.79
Total, Previous Balance & Receipts	$18,500.00	$ 9,133.84	$18,973.79
Disbursements			
Salaries	$ 6,490.00	$ 6,600.00	$13,090.00
Traveling Expense	591.30	658.39	1,249.69
Supplies & Stationery	708.48	184.08	892.56
Postage	136.77	153.22	289.99
Printing	56.00	153.40	209.40
Telephone & Telegraph	437.29	353.74	791.03
Miscellaneous		4.80	4.80
Industrial Insurance	67.58	79.20	146.78
Retirement Contributions	308.00	341.40	649.40
Equipment	478.33	385.25	863.58
Workshop Expense	143.79	76.03	219.82
Cost of Commodities delivered, (freight) to be reimbursed	422.41		422.41
Dues & Subscriptions		18.50	18.50
Total Disbursements	$ 9,839.95	$ 9,008.01	$18,847.96
Balance, End of Period	$ 8,660.05	$ 125.83*	$ 125.83*

*Reverted to Distributive School Fund.

DEPARTMENT OF EDUCATION

School Lunch Program
Federal Subventions

Statement of Receipts & Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Receipts			
Federal Subventions	$31,062.00	$47,060.00	$78,122.00
Disbursements, See Schedule C-6	$31,060.76	43,934.44	74,995.20
Balance, End of Period	$ 1.24*	$ 3,125.56**	$ 3,126.80

*Reverted to Treasurer of the U. S.
**Disbursed subsequent to July 1, 1951.

Balance per Books, above	$ 3,125.56
Add: Amount included in above disbursements, actually expended in July, 1951	70.98
	$ 3,196.54
Deduct: Federal remittance included in above receipts, actually received by State Treasurer in July, 1951	558.00
Balance per Controller, June 30, 1951	$ 2,638.54

DEPARTMENT OF EDUCATION
School Lunch Program
Federal Subventions
Statement of Disbursements to Schools
Biennium 1949-1951

	Fiscal Year 1949 - 1950		Fiscal Year 1950 - 1951		For the Biennium	
CHURCHILL COUNTY		$ 2,407.36		$ 2,828.36		$ 5,235.72
Consolidated B School District	$ 2,407.36		$ 2,828.36		$ 5,235.72	
CLARK COUNTY		6,337.25		4,172.93		10,510.18
Henderson Elementary PTA	184.58		369.52		554.10	
Las Vegas Council P & T	4,212.37		2,051.62		6,263.99	
Logandale PTA	698.30		827.59		1,525.89	
Virgin Valley PTA Bunkerville	461.30		370.17		831.47	
Virgin Valley PTA Mesquite	780.70		554.03		1,334.73	
DOUGLAS COUNTY		1,566.36		1,669.38		3,235.74
Carson Valley Mothers' Club	1,130.10		1,250.36		2,380.45	
Dresslerville School District	436.26		419.03		855.29	
ELKO COUNTY		1,675.58		2,941.08		4,616.66
Swayne School District	1,315.15		2,529.73		3,844.88	
Upper South Fork School District	360.43		411.35		771.78	
HUMBOLDT COUNTY		1,037.07		1,700.87		2,737.94
Paradise Valley PTA	261.55		724.86		986.41	
Winnemucca PTA	775.52		976.01		1,751.53	
LYON COUNTY		2,893.63		4,301.10		7,194.73
Fernley School District	682.90		1,237.81		1,920.71	
Smith Valley Homemakers	746.79		736.07		1,482.86	
Yerington Rotary Club	1,463.94		2,327.22		3,791.16	
LINCOLN COUNTY		2,423.23		1,303.86		3,727.09
Caliente School District	371.85		203.89		575.74	
Moapa Valley PTA	1,147.37				1,147.37	
Moapa Elementary School	185.84		60.90		246.74	
Pioche PTA	718.17		1,039.07		1,757.24	
MINERAL COUNTY		586.65		1,017.53		1,604.18
Schurz School District	586.65		1,017.53		1,604.18	
NYE COUNTY				794.01		794.01
Duckwater Public School			413.35		413.35	
Yumbo School District			380.66		380.66	
ORMSBY COUNTY		1,814.22		2,397.61		4,211.83
Carson City PTA	1,814.22		2,397.61		4,211.83	
PERSHING COUNTY		904.85		1,432.76		2,337.61
Lovelock PTA	904.85		1,432.76		2,337.61	
STOREY COUNTY				172.16		172.16
Virginia City PTA			172.16		172.16	
WASHOE COUNTY		8,707.04		18,526.83		27,233.87
Nat hez School District			755.98		755.98	
Reno School District #10	8,707.04		14,722.07		23,429.11	
Sparks School District			3,048.78		3,048.78	
WHITE PINE COUNTY		707.52		675.96		1,383.48
Ely School District	707.52		675.96		1,383.48	
Totals,		$31,060.76		$43,934.44		$74,995.20

DEPARTMENT OF EDUCATION
School Lunch Revolving Fund
Statement of Cash Receipts & Disbursements
March 15, 1951 - June 30, 1951

Receipts		
Appropriation by 1951 Legislature, effective March 15, 1951		$ 3,500.00
Balance in School Lunch Commodity Distribution Fund - advance payments by schools and institutions		72.83
Refund of freight costs by recipients of commodities		1,109.85
Total Receipts		4,682.68
Disbursements		
Freight and Handling Costs	$1,333.56	
Refunds to schools and institutions	256.38	
Total Disbursements		1,589.94
Balance, June 30, 1951		3,092.74

School Lunch Revolving Fund
Balance Sheet
June 30, 1951

Assets

Cash with Treasurer	$3,092.74	
Accounts Receivable	447.04	
Total		$3,539.78

Appropriation and Accrued Income

Appropriation	3,500.00	
Accrued Income	39.78	
Total		3,539.78

Any increment to appropriation of $3,500 should be reverted to the General Fund.

SECTION E
AID TO RURAL SCHOOLS

SCHEDULE E-1

DEPARTMENT OF EDUCATION

Aid to Rural Schools

Statement of Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period	$19,223.02	$16,165.90	$19,223.02
Receipts:			
None			
To Be Accounted for	$19,223.02	$16,165.90	$19,223.02
Disbursements			
Aid to Rural Schools:			
Churchill County	173.81		173.81
Elko County	285.76	93.06	378.82
Nye County	970.56	1,267.51	2,238.07
White Pine County	1,626.99	329.05	1,956.04
Esmeralda County		1,736.90	1,736.90
Humboldt County		188.38	188.38
Lander County		676.00	676.00
Total Disbursements	$ 3,057.12	$ 4,290.90	$ 7,348.02
Balance, End of Period	$16,165.90	$11,875.00	$11,875.00

Balance Not Revertible

SECTION F
DEAF, DUMB, AND BLIND
Tuition and Care

SCHEDULE F -1

DEPARTMENT OF EDUCATION

Deaf, Dumb & Blind -- Tuition and Care
Statement of Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period		$10,682.52	
Receipts			
State Appropriation	$15,600.00	$11,000.00*	$26,600.00
Total Receipts	$15,600.00	$11,000.00	$26,600.00
Total, Previous Balance and Receipts	$15,600.00	$21,682.52	$26,600.00
Disbursements			
Tuition	$ 4,857.00	$19,114.00	$23,971.00#
Traveling Expense	60.48		60.48
Total Disbursements	$44,917.48	$19,114.00	$24,031.48
Balance, End of Period	$10,682.52	$ 2,568.52**	$ 2,568.52**

*Deficiency Appropriation by 1951 Legislature
**Reverted to General Fund

#Utah School for Deaf and Blind	
Tuition, board, room and care	$22,033.00
YMCA, Hollywood, California	
Board, room, and care	225.00
County of Los Angeles, to reimburse Mrs. Walter Olson for board, room, and care	1,713.00
	$23,971.00

SECTION G
VOCATIONAL EDUCATION

SCHEDULE G-1

DEPARTMENT OF EDUCATION
Vocational Education

Statement of Cash Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950 - 1951			
	State & Federal	State	Federal	Total	For the Biennium
Balance, Beginning of Period		$18,641.64		$18,641.64	$
Receipts					
State Appropriation	$ 40,000.00				$ 40,000.00
Federal Subventions	99,040.62		$148,978.24	148,978.24	248,018.86
Miscellaneous	837.60				837.60
Total Receipts	$139,878.22		$148,978.24	$148,978.24	$288,856.46
Total Receipts & Previous Balance	$139,878.22	$18,641.64	$148,978.24	$167,619.88	$288,856.46
Disbursements					
Salaries	$ 26,808.77	$ 9,177.83	9,260.54	$ 18,438.37	$ 45,247.14
Traveling Expense	4,127.48	2,498.06	2,479.48	4,977.54	9,105.02
Stationery & Supplies	638.88	762.79	762.72	1,525.51	2,164.39
Postage	409.83	157.50	157.50	315.00	724.83
Printing	196.25	75.00	75.00	150.00	346.25
Telephone & Telegraph	325.85	198.69	198.69	397.38	723.23
Office Equipment	663.16	450.52		450.52	1,113.68
Subsidies to Schools	87,820.46	3,524.23	83,959.48	87,483.71	175,304.17
Printing Reflector	245.90				245.90
Retirement Contributions		979.26		979.26	979.26
Truck & Other Automotive Expense		316.53	97.89	414.42	414.42
Total Disbursements	$121,236.58	$18,140.41	$ 96,991.30	$115,131.71	$236,368.29
Balance, End of Period	$ 18,641.64	$ 501.23*	$ 51,986.94	$ 52,488.17	$ 52,488.17*

*Amount Reverted to General Fund — $ 501.23

Balances on Controllers Books:

U. S. Vocational Education, George-Barden Act	$51,891.58		
U. S. Vocational Education, Smith-Hughes Act	95.36	51,986.94	(Not Revertible)
Total		$ 52,488.17	

SCHEDULE G-2

DEPARTMENT OF EDUCATION

Vocational Education - Prospectors' Class Laboratory Fees

Statement of Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period	$788.49	$783.49	$788.49
Receipts			
Misc. Refunds		4.85	4.85
Total Receipts	---	$ 4.85	$ 4.85
Total, Previous Balance & Receipts	$788.49	$788.34	$793.34
Disbursements			
Supplies	$ 5.00		$ 5.00
Equipment		$771.50	771.50
Total Disbursements	$ 5.00	$771.50	$776.50
Balance, End of Period	$783.49	$ 16.84	$ 16.84

NOTE: Expenditures for Equipment include:

1 Gestetner Mimeograph	447.00
1 Victor Custom Adding Machine	319.50

The above equipment is obviously for the use of the Department of Education, or the Department of Vocational Education, and should not have been Expended from this fund.

SECTION H
VOCATIONAL REHABILITATION

SCHEDULE H-1

DEPARTMENT OF EDUCATION

Vocational Rehabilitation

Statement of Receipts & Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period		$ 6,506.37	
Receipts			
Appropriation from General Fund	$10,000.00		$10,000.00
Federal Subventions	19,708.00	17,993.81	37,701.81
Miscellaneous Refunds	1,197.37		1,197.37
Total Receipts	$30,905.37	$17,993.81	$48,899.18
Total, Previous Balance & Receipts	$30,905.37	$24,500.18	$48,899.18
Disbursements			
Salaries	$10,073.84	$11,260.82	$21,334.66
Case Costs	11,795.62	10,099.73	21,895.35
Traveling Expense	1,969.26	1,412.41	3,381.67
Supplies & Stationery	224.90	389.96	614.86
Postage	178.23	180.50	358.73
Printing	19.75	66.00	85.75
Telephone & Telegraph	38.31	33.32	71.63
Equipment	99.09	210.71	309.80
Retirement Contributions		585.02	585.02
Freight & Express		7.66	7.66
Total Disbursements	$24,399.00	$24,246.13	$48,645.13
Balance, End of Period	$ 6,506.37	$ 254.05	$ 254.05*

*Per Controller's Books:

U. S. Vocational Rehabilitation (Not Revertible)	$ 253.05
Vocational Rehabilitation (Reverted to General Fund)	1.00
	$ 254.05

DEPARTMENT OF VOCATIONAL REHABILITATION

Stands for the Blind

Under the supervision of the Director of Vocational Rehabilitation, a stand for the blind is operated by Kermit McFarland, a blind person, in the lobby of the Postoffice Building in Reno, Nevada. This is the only such stand operated under the Vocational Rehabilitation program at the present time.

No state or federal funds are involved in the operation of this stand. A bank account is maintained in Reno in which receipts from sales are deposited, and from which funds are withdrawn by check in payment of merchandise purchased. All checks require two signatures; that of Mr. McFarland and Mrs. Bowen, the Director of Vocational Rehabilitation.

Periodically, remittances are made to the State Treasurer from the bank account, for the difference between receipts and disbursements. This amount, in turn, is disbursed on claims made payable to Mr. McFarland, representing his earnings from the operation. The inventory of merchandise is the property of the operator.

The operation of this stand is under what is termed a Controlled Program, and the handling of a portion of the receipts and disbursements through the State Treasurer enables the operation of the stand to comply with the controlled program requirements of the Federal Government.

In order to maintain supervision of the operation, and to assist the operator, the books of the stand are kept by Mrs. Bowen. Gross sales for the fiscal year 1949-1950 amounted to $20,408.49 and for the fiscal year 1950-1951 gross sales amounted to $21,601.91. Profits paid to the stand operator for the same periods amounted to $3,024.05 and $4,378.60, respectively.

The books of the Controller show a balance on hand in the Stands for the Blind account of $420.14. This balance has been accumulated from a small deduction from profits to provide for any contingencies which might arise in the operation of the stand. This balance has remained static for over a year.

SECTION I

INDIAN EDUCATION

Indian Education funds are totally Federal in source and are obtained by annual contractual agreement between the State Department of Education and the Bureau of Indian Affairs, United States Department of the Interior, for the education of Indian children in public schools. The restriction of expenditure of funds so obtained is determined by criteria which are a part of the contract, and only those schools educating Indian children who reside on non-taxable Federal trust lands are eligible for subsidy grants.

Indian Education funds must be expended for the purpose for which budgeted, hence no part can revert to the General Fund at the end of the fiscal year. Any funds remaining at the end of the fiscal year are properly classified as Administrative Reserve or are obligated for specific purposes of aid to eligible schools.

SCHEDULE 1-1

DEPARTMENT OF EDUCATION
Indian Education

Statement of Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, beginning of Period	$ 4,158.67	$ 5,201.63	$ 4,158.67
Receipts			
Federal Funds	$127,157.54	$136,000.00	$263,157.54
Miscellaneous Reimbursements, Etc.	126.74	33.04	159.78
Total Receipts	$127,284.28	$136,033.04	$263,317.32
Total Previous Balance and Receipts	$131,442.95	$141,234.67	$267,475.99
Disbursements			
Salaries	$ 6,781.25	$ 6,979.17	$ 13,760.42
Traveling Expense	1,638.88	1,087.51	2,726.39
Stationery	74.49	158.97	233.46
Postage	55.00	40.00	95.00
Printing	26.80	57.90	84.70
Telephone & Telegraph	219.12	203.74	422.86
Miscellaneous	8.00		8.00
Retirement Contributions	326.74	357.35	684.09
Industrial Insurance	49.14	51.70	100.84
Office Equipment	147.65	130.50	278.15
General School Support	113,173.08	124,919.77	238,092.85
Emergency School Support	425.78		425.78
Previous Year's Obligations	3,315.39		3,315.39
Total Disbursements	$126,241.32	$133,986.61	$260,227.93
Balance, End of Period	$ 5,201.63	$ 7,248.06	$ 7,248.06

SECTION J

DISTRIBUTIVE SCHOOL FUND

Chapter 25 of the Nevada School Code, defines the State Distributive School Fund 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.

SCHEDULE J-1

DEPARTMENT OF EDUCATION

Distributive School Fund

Statement of Receipts and Disbursements For the Biennium 1949-1951

Balance, July 1, 1949			$ 72,994.17
Receipts			
Provided from General Fund, under authority of 1949 General Appropriation Act, Chapter 125 (Total appropriated $4,060,300.00)		$4,053,240.00	
Contributions from Counties account Teachers' Institute Expense		600.00	
Interest Received on Investments of State Permanent School Fund and School Land Contracts		205,535.45	
Receipts from Mineral Land Leases		317,572.00	
Total Receipts			4,576,947.45
Total, Previous Balance and Receipts			$4,649,941.62
Disbursements			
Apportionments to Schools (See Schedule I-2)		$4,063,116.50	
Transfers to:			
School Relief	$24,216.78		
Emergency School Support	7,500.00		
School Lunch Program	18,360.02		
School Research	2,994.22		
Board Travel	1,109.70		
Deputies' Salaries	44,925.00		
District Office Expense & Travel	22,478.63		
Deputies' Conference Travel	1,000.00		
Total Transfers		122,584.35	
Other:			
Salary, Certification Clerk		5,900.00	
Retirement Contributions, Certification Clerk, Deputies' Salaries, etc.		2,904.46	
Teachers' Institute Expense		2,840.56	
Textbook Commission Expense		844.18	
Industrial Insurance, Certification Clerk, Deputies, etc.		526.71	
Total Disbursements			4,198,716.76
Balance, June 30, 1951			$ 451,224.86

NOTE: Under Disbursements, sub-caption "Transfers to" the amounts indicated represent the net amount expended on account of the activities listed. For instance, there was transferred from the Distributive School Fund to the Board Travel Account the sum of $2,000.00. Of this amount $890.30 was returned to the Distributive School Fund at the end of the biennium, leaving an expenditure of $1109.70 in connection with that activity.

Under the sub-caption "Other" appears disbursements made directly without any amounts being transferred to other accounts descriptive of the activity for which the sums indicated were expended.

SCHEDULE J-2

DEPARTMENT OF EDUCATION

Distributive School Fund
General School Support Apportionments
For the Biennium 1949 - 1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Apportionments:			
Churchill County	$ 98,848.00	$ 99,104.00	$ 197,952.00
Clark	542,092.00	592,580.00	1,134,672.00
Douglas	31,856.00	32,176.00	64,032.00
Elko	193,344.00	197,342.00	390,686.00
Esmeralda	7,852.00	7,884.00	15,736.00
Eureka	19,750.00	19,254.00	39,004.00
Humboldt	64,928.00	70,861.00	135,789.00
Lander	22,661.00	20,966.00	43,627.00
Lincoln	83,591.00	79,577.00	163,168.00
Lyon	62,801.00	61,809.50	124,610.50
Mineral	85,383.00	93,603.00	178,986.00
Nye	45,513.00	53,829.00	99,342.00
Ormsby	52,247.00	54,262.00	106,509.00
Pershing	44,778.00	42,827.00	87,605.00
Storey	9,219.50	8,332.00	17,551.50
Washoe	435,814.50	477,579.00	913,393.50
White Pine	174,587.00	175,866.00	350,453.00
Totals	$1,975,265.00	$2,087,851.50	$4,063,116.50

SCHEDULE J-3

DEPARTMENT OF EDUCATION

Distributive School Fund
Emergency School Support

Statement of Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period		$4,500.00	
Receipts			
Transferred from Distributive School Fund	$7,500.00		$7,500.00
Total Receipts	$7,500.00	--	$7,500.00
Total, Previous Balance and Receipts	$7,500.00	$4,500.00	$7,500.00
Disbursements			
Natchez School District, Washoe County	$ 500.00		$ 500.00
Edgement School District, Elko County	500.00		500.00
Deep Creek School District, Elko County	500.00		500.00
Birch School District, Eureka County	500.00		500.00
Three Bars School District, Eureka County	500.00		500.00
Cherry Creek School District, White Pine County	500.00		500.00
Yumba School District, Nye County		$ 500.00	500.00
Sacramento Pass School District, White Pine County		500.00	500.00
Eight Mile School District, White Pine County		500.00	500.00
Spanish Springs School District, Washoe County		500.00	500.00
V-4 School District, Elko County		500.00	500.00
New North Star School District, Elko County		500.00	500.00
New Five Mile School District, Nye County		500.00	500.00
Rosebud School District, Humboldt County		500.00	500.00
East Walker River School District, Lyon County		500.00	500.00
Total Disbursements	$3,000.00	$4,500.00	$7,500.00
Balance, End of Period	$4,500.00	$ -------	$--------

Apportionments as provided for by Sec. 184 of the School Code.

SCHEDULE J-4

DEPARTMENT OF EDUCATION

Distributive School Fund

School Relief Apportionments
Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Mineral County	$ 7,486.24	$10,265.64	$17,751.88
Ormsby County	3,220.94	3,243.96	6,464.90
Total	$10,707.18	$13,509.60	$24,216.78

Apportionments as provided for by Sec. 183 of the School Code.

SECTION K

HIGH SCHOOL FUND

SCHEDULE k-1

DEPARTMENT OF EDUCATION
High School Apportionments

Statement of Receipts and Disbursements
For the Biennium 1949-1951

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	For the Biennium
Balance, Beginning of Period		$318,811.12	
Receipts			
Appropriation, Chap. 193, 1949 Statutes	$600,000.00		$600,000.00
Total Receipts	$600,000.00	-	$600,000.00
Total, Previous Balance and Receipts	$600,000.00	$318,811.12	$600,000.00
Disbursements			
Apportionments to High Schools			
Churchill County	$ 19,348.90	$ 21,052.80	$ 40,401.70
Clark	70,228.12	85,726.64	155,954.76
Douglas	6,942.20	4,200.00	11,142.20
Elko	19,600.00	20,300.00	39,900.00
Eureka	1,400.00	1,400.00	2,800.00
Humboldt	7,700.00	7,000.00	14,700.00
Lander	4,200.00	4,200.00	8,400.00
Lincoln	8,400.00	9,100.00	17,500.00
Lyon	21,772.42	21,241.44	43,013.86
Mineral	22,285.24	25,924.64	48,209.88
Nye	4,200.00	6,969.98	11,169.98
Ormsby	21,612.00	24,479.96	46,091.96
Pershing	4,900.00	5,600.00	10,500.00
Storey	1,400.00	1,400.00	2,800.00
Washoe	48,300.00	48,300.00	96,600.00
White Pine	18,900.00	18,200.00	37,100.00
Total Disbursements	$281,188.88	$305,095.46	$586,284.34
Balance, End of Period	$318,811.12	$ 13,715.66*	$ 13,715.66*

*Reverted to General Fund

Apportionments as provided in Sec. 181.04 (1) of the School Code

SECTION L
CERTIFICATION BUREAU

SCHEDULE L-1

DEPARTMENT OF EDUCATION
Bureau of Certification

Statement of Cash Receipts and Disbursements
For the Period Indicated

	Nov. 8, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950	July 1, 1950 to June 30, 1951	July 1, 1951 to Mar. 17, 1952
Balance, Beginning of Period	$1,505.88	$ 32.23	$ 171.44	$ 438.70
Receipts				
July		$ 123.50	$ 219.50	$ 316.50
August		491.00	782.00	561.50
September		693.50	531.50	798.00
October		283.10	313.50	237.00
November	$ 76.50	99.00	125.00	91.00
December	59.00	100.50	171.00	155.50
January	56.50	47.00	154.50	177.50
February	81.50	203.50	87.00	44.00
March	143.00	85.00	99.00	261.50
April	66.50	110.50	29.50	
May	75.00	99.50	151.50	
June	88.00	56.00	63.50	
Total Receipts	$ 646.00	$2,392.10	$2,727.50	$2,642.50
Total, Previous Balance and Receipts	$2,151.88	$2,424.33	$2,898.94	$3,081.20
Disbursements				
Salaries	$ 527.01	$1,286.45	$1,298.70	$ 982.32
Office Supplies and Expense	131.25	313.31	360.00	232.31
Postage	450.00	215.00	164.96	223.08
Equipment	812.33	24.00	17.75	77.00
Printing	163.50	351.70	549.82	471.15
Retirement Contributions	29.57	57.58	63.74	45.47
Industrial Insurance	6.09	4.85	5.27	1.62
Total Disbursements	$2,119.65	$2,252.89	$2,460.24	$2,032.95
Balance, End of Period	$ 32.23	$ 171.44	$ 438.70	$1,048.25

Balance per Controllers Books, March 17, 1952				$1,070.96
Deduct: Claims not entered on Controllers Books: until subsequent date:				
Claim No. 316			$ 15.21	
Claim No. 317			7.50	22.71
Balance, March 17, 1952, as above				$1,048.25

DEPARTMENT OF EDUCATION

Analysis of State Appropriations

Biennium 1949-51

Appropriation Reference		From General Fund	From Distributive School Fund	Reverted to General Fund	Reverted to Distributive School Fund	Schedule Nos.
Department of Education						
Administration	Chap. 125, 1949 Stat.	$ 31,800.00)				
Salary Increases	Chap. 278, 1949 Stat.	9,500.00*)		$ 15.44		C - 1
Department of Education						
Supervision (Office Deputy)	Chap. 125, 1949 Stat.	8,510.00)				
Salary Increases	Chap. 278, 1949 Stat.	540.00)		1,597.47		C - 2
Department of Education						
Supervision (District Deputies)	Chap. 125, 1949 Stat.		$62,500.00		$ 21.37	C - 3
State Board of Vocational Education	Chap. 125, 1949 Stat.	40,000.00		501.23		G - 1
Vocational Education,						
Rehabilitation Division	Chap. 125, 1949 Stat.	10,000.00		1.00		H - 1
Care of Deaf, Dumb, and Blind	Chap. 125, 1949 Stat.	15,600.00)				
Care of Deaf, Dumb, and Blind		)		2,568.52		F - 1
Deficiency Appropriation	Chap. 98, 1951 Stat.	11,000.00)				
Research Work	Chap. 125, 1949 Stat.		3,000.00		5.78	J - 1
Board of Education Travel	Chap. 125, 1949 Stat.		2,000.00		890.30	J - 1
School Lunch Program	Chap. 125, 1949 Stat.		18,500.00		125.83	D - 1
Distributive School Fund	Chap. 125, 1949 Stat.	4,060,300.00		Not Revertible		J - 1
State High School Fund	Chap. 125, 1949 Stat.	600,000.00		13,715.66		K - 1
School Lunch Revolving Fund	Chap. 39, 1951 Stat.	3,500.00		Not Revertible		D - 4
Totals		$4,790,750.00	$86,000.00 **	$18,399.32	$1,043.28	

* $5,900.00 of this amount was appropriated from the Distributive School Fund, but was actually transferred from the General Fund. Correction made by Controller in April, 1952.

** This amount included in appropriation of $4,060,300.00 to Distributive School Fund from General Fund.

August 12, 1952.

Mr. Kenneth S. Easton, Director,
Nevada State Purchasing Department,
Carson City, Nevada.

Dear Sir:

This office has completed an audit of the books and records of the Nevada State Purchasing Department for the fiscal year ended June 30, 1952.

As indicated on Schedule 1, loss from operations for the period under audit amounted to $992.44. The cost of office equipment and an automobile for use of the department has not been considered an expense in arriving at this figure. Other Income during the period amounted to $526.49, composed chiefly of bid deposit forfeitures.

Schedule 2 shows the financial position of the department on June 30, 1952.

Schedule 3 shows sources of funds and their disposition for the period under review.

Schedules 4, 5 and 6 are self-sxplanatory.

Total Sales for the period amounted to $328,615.31; the cost of commodities sold amounted to $313,791.92 and the resulting gross profit amounted to $14,823.39, or 4.51% gross profit on sales. This gross profit resulted from a charge for services added to the cost of commodities billed to using agencies, usually amounting to 5%; never over that figure and in some instances less.

The period the Purchasing Department has been in operation is approximately nine months. Operating expenses for the period amounted to $16,342.32. Assuming this amount to be 75% of the normal actual cost of operations, it can be estimated that operating costs should amount to approximately $22,000.00 per year. It is believed that this amount will cover operating costs, so long as the present purchasing policy exists, even in the event that gross sales would, in subsequent years, amount to double the gross sales for the period under audit. This last statement, however, does not hold in the event of the broadening of the scope of operations of the department, as, for instance, the operation of a central mailing room.

In our opinion the accompanying schedules correctly reflect the financial transactions of the department for the year ended June 30, 1952, together with fund balance at the end of the fiscal year 1951-1952.

Respectfully submitted,

A. N. Jacobson,
Legislative Auditor.

Schedule 1

NEVADA STATE PURCHASING DEPARTMENT

Statement of Profit and Loss

Fiscal Year Ended June 30, 1952

			Percent of Gross Sales
GROSS SALES		$328,615.31	100.00
Cost of Sales		313,791.92	95.49
GROSS PROFIT ON SALES,		$ 14,823.39	4.51
OPERATING EXPENSES			
Salaries	$11,486.24		
Office Supplies	2,070.81		
Testing Expense	749.22		
Telephone and Telegraph	511.19		
Retirement Contributions	414.97		
Advertising	291.25		
Automobile Expense	297.67		
Postage	246.48		
Traveling Expense	217.50		
Industrial Insurance	32.99		
Dues and Subscriptions	24.00		
Total Operating Expense		16,342.32	4.97
Loss, Before Other Income,		$ 1,518.93	(.46)
OTHER INCOME			
Bid Forfeitures, Etc.		526.49	
LOSS FROM OPERATION,		$ 992.44	

Schedule 2

NEVADA STATE PURCHASING DEPARTMENT

Balance sheet

June 30, 1952

ASSETS

Cash with State Treasurer		$13,388.10	
Accounts Receivable		22,098.33	
Equipment (See Schedule 3)		3,570.30	
Total Assets,			$39,056.73

LIABILITIES AND WORKING CAPITAL

Accounts Payable		$ 49.17	
Working Capital:			
Legislative Appropriation	$40,000.00		
Less Operating Loss (See Schedule 1)	992.44	39,007.56	
Total Liabilities and Working Capital,			$39,056.73

Schedule 3.

NEVADA STATE PURCHASING DEPARTMENT

Statement of Sources and Application of Funds

Fiscal Year Ended June 30, 1952

FUNDS PROVIDED:		
Appropriation by 1951 Legislature	$40,000.00	
Accounts Payable - Overpayment of Account by Indian Education Department	49.17	
Total Funds Provided,		$40,049.17
APPLICATION OF FUNDS:		
Purchase of Office Equipment (See Schedule 4)	$ 2,086.76	
Purchase of Automobile for use of Purchasing Department	1,483.54	
Cash on Hand with State Treasurer	13,388.10	
Accounts due from Using Agencies,	22,098.33 *	
Loss on Year's Operations, (See Schedule 1)	992.44	
Total Funds Applied,		$40,049.17

*All of these accounts have been collected subsequent to June 30, 1952.

Schedule 4.

NEVADA STATE PURCHASING DEPARTMENT

Office Equipment Purchased
for Use of Purchasing Department

Fiscal Year Ended June 30, 1952.

Desks	$ 273.00
Filing Cabinets	317.91
Office Chairs	359.85
Duplicator	210.00
Adding Machine	260.10
Typewriters	544.50
Typewriter Stand	31.00
Postal Scales	10.70
Costumers	31.50
Office Signs	48.20
Total,	$2,086.76

Schedule 5.

NEVADA STATE PURCHASING DEPARTMENT

Statement Showing Sales to Using Agencies

Fiscal Year Ended June 30, 1952.

	Sales	Percent of Total Sales
Highway Department	$248,264.97	75.56
Nevada State Prison	14,894.24	4.53
Children's Home	11,692.24	3.56
Dept. of Buildings and Grounds	11,070.00	3.37
Fish and Game Commission	10,509.22	3.20
University of Nevada	9,169.00	2.79
Nevada State Hospital	7,990.80	2.43
Department of Education	3,811.45	1.16
State Printing Office	2,554.07	.78
Fire Warden-State Forester	2,261.07	.69
Public Service Commission	1,098.60	.33
State Engineer	1,040.75	.32
Nevada Tax Commission	969.27	.29
Employment Security Department	734.26	.22
Welfare Department	680.00	.21
Inspector of Mines	660.03	.20
Colorado River Commission	260.53	.08
State Legislature	176.58	.05
Indian Education Department	140.56	.04
Reno School District No. 10	125.83	.03
Nevada Industrial Commission	121.91	.03
Dept. of Pardons and Parole	109.93	.03
Vocational Education	104.47	.03
National Guard	63.08	.02
School of Industry	49.95	.02
School Lunch Program	49.16	.02
Health Department	13.34	.01
Total,	$328,615.31	100.00

Schedule 6.

NEVADA STATE PURCHASING DEPARTMENT

Analysis of Sales by Commodities

Fiscal Year Ended June 30, 1952

Fuel Oil	$ 31,280.28
Tires and Tubes	18,501.65
Heavy Equipment: Dump Trucks, Power Shovels, Snow-Plows, etc.	138,609.87
Pickups, suburbans, sedans, coupes, etc.	48,263.94
Paint for Highways	41,393.63
Institutional Supplies and Equipment	15,175.37
Cement	1,297.93
Printing Highway Reports	1,664.92
Cuts and plates for Highway Magazine	7,263.95
Surveyors stakes, etc.	1,362.64
Storage Tanks	1,039.66
Legislative Supplies	176.58
Highway Maps	9,355.27
Office Furniture and Equipment	2,238.11
Highway Markers	1,638.00
Paper, envelopes, etc.	8,619.57
Decals and seals	487.95
Prestone	82.50
Batteries	163.49
Total,	$328,615.31

November 3, 1952.

Mr. Ward Swain, Superintendent,
Nevada School of Industry,
Elko, Nevada.

Dear Sir:

The accompanying statements show the financial condition of the Boys' Fund at your institution on July 31, 1952.

Bank balance on that date has been verified, as shown on Schedule 1. The other accounts as reflected in the Balance Sheet have not been audited by this office, but information concerning them was provided by you on your visit to Carson City about ten days ago.

This report is submitted in accordance with your request, and, as you know, is chiefly to verify the bank balance in the Boys' Fund. A detailed analysis of the other accounts will be made on our next visit to Elko.

The balance you should show on your check book after check No. 373, is $1,961.25.

Very Truly yours,

A. N. Jacobson,
Legislative Auditor.

NEVADA SCHOOL OF INDUSTRY

Balance Sheet
Boys' Account

July 31, 1952

ASSETS

Cash on Deposit with Nevada Bank of Commerce, Elko, Nevada. (Schedule 1)	$1,961.25	
Cash on Hand	145.86	
Inventory of Tobacco, Candy, Etc., (Commissary)	184.27	
Due from Boys (Accounts Overdrawn) (Schedule 2)	71.88	
Due from State Treasurer	38.33	
Due from Others--Commissary Sales, etc.	17.53	
Total Assets,		$2,419.12

LIABILITIES

Boys' Money on deposit with Institution (Schedule 3)	$2,115.98	
Excess of Assets over Boys' Money on Deposit, arising from profits on commissary sales, etc., and other undeterminable sources, and available for commissary purchases, for expenditures on boys' recreational activities of a general nature, and for reimbursement of amounts due from boys found to be uncollectible. This amount is considered to be the property of the boys as a group, and is not allocable to individual boys' accounts.	303.14	
Total Liabilities,		$2,419.12

Schedule 1.

NEVADA SCHOOL OF INDUSTRY

Bank Reconciliation
Nevada Bank of Commerce
Boy's Fund

July 31, 1952.

Balance per Books, July 31, 1952, as per check stub, check 373			$2,250.79
Add: Debit Corrections:			
Check Stub Ref.			
#219	Amount forwarded 20¢ short	$ .20	
268	Error in substraction 10¢ under	.10	
277	Amount forwarded $20 short	20.00	
329	Error in subtraction $10.10 short	10.10	
337	Deposit listed 30¢ short	.30	
350	Error in subtraction 30¢ short	.30	
355	Error in subtraction $10 short	10.00	
365	Error in addition 20¢ short	.20	
365	Check listed and subtracted $1 over	1.00	42.20
			$2,292.99
Deduct: Credit corrections:			
Check Stub Ref.			
#203	Deposit recorded 10¢ over	$ .10	
231	Amount forwarded 52¢ over	.52	
234	Amount forwarded $1 over	1.00	
241	Error in subtraction 10¢ over	.10	
270	Amount forwarded $30 over	30.00	
308	Error in subtraction 1¢ over	.01	
318	Error in subtraction $300 over	300.00	
356	Deposit entered 1¢ over	.01	331.74
Correct Book Balance, July 31, 1952			$1,961.25
Add: Outstancing Checks:			
	No. 352	$ 4.00	
	370	25.00	
	371	56.45	
	372	55.25	
	373	25.00	165.70
Balance per Bank, July 31, 1952			$2,126.95

Schedule 2.

NEVADA SCHOOL OF INDUSTRY

Boys' Account.

Statement Showing Amounts due from Boys.
(Overdrawn Accounts)

July 31, 1952.

RESIDENT BOYS		
Bland	$ 3.37	
Brady	16.73	
Fields	12.04	
Gat	11.07	
Geno	8.78	
McIntosh	1.84	
Sommerville	17.26	
Welch	.79	
Total,		$71.88
DISCHARGED BOYS.		
These accounts are not considered collectible, and have not been included as an Asset in the Balance Sheet:		
Corson	$37.81	
Compton	10.94	
Giordano	3.42	
Haas	3.00	
Nash	16.06	
B. Summerlin	7.64	
H. Summerlin	7.89	
Tybo	3.93	
Total,		$90.69

Schedule 3.

NEVADA SCHOOL OF INDUSTRY

Boys' Account.

Statement Showing amounts on Deposit to Credit of Boys.

July 31, 1952.

RESIDENT BOYS:		
Burton	$ 12.17	
Burkhart	22.16	
Bonta	34.95	
Clark	20.84	
Cox	63.12	
Davis	35.72	
Gillette	23.44	
Howard	15.90	
Hickley	77.97	
Hebblethwaite	28.69	
Kiley	23.63	
Kendall	39.94	
Lanese	140.52	
Miller	100.23	
Morris	50.33	
Miller	180.12	
Munfrada	136.01	
Munn	246.37	
Matson	4.21	
Oneal	64.76	
ONeal, M.	5.05	
Petoskey	45.95	
Pierce	27.03	
Rice	88.06	
Smith	2.69	
Sanchez	53.66	
Simpson	55.74	
Summerlin, C.	2.09	
Scott	21.37	
Smith R.	64.88	
Tooley	15.21	
White	204.22	
Welch	42.65	
Walker	35.05	$1,984.73
DISCHARGED BOYS (Addresses unknown)		
Aulicino	$ 21.34	
Barnes	7.89	
Hardin	6.24	
Martinez	79.56	
Malotte	1.72	
Swofford	14.50	131.25
Total,		$2,115.98

November 17, 1952.

Mr. Robert A. Allen, Chairman,
Public Service Commission of Nevada,
Carson City, Nevada.

Dear Sir:

An examination of the books and records of the Motor Vehicle Safety Responsibility Division of the Public Service Commission of Nevada has been completed by this office. This examination covered the period May 29, 1951, the date of our last examination, to November 15, 1952.

Transactions of the Division are composed of funds deposited as security by motor vehicle operators involved in accidents, under the provisions of Article III, Section 4 (a), Chapter 127, Statutes of 1949, and the lawful refunds of such deposits, made under the provisions of the same statute, section 9. A summary of transactions appears on Schedule 1.

A reconciliation of the cash balance on hand as shown on the books of the Division with the State Controller's balance appears as Schedule 2.

The balance cash on hand at November 15, 1952 represents deposits which have not been refunded as of that date. These amounts are shown on Schedule 3.

We have satisfied ourselves as to the proper and accurate recording deposits and refunds, and corrections and adjustments have been made on the books of the Division covering minor errors and adjustments.

In our opinion the information submitted in this report correctly summarizes the transactions in connection with the Motor Vehicle Safety Responsibility account for the period May 29, 1951 - November 15, 1952.

Respectfully submitted,

A. N. Jacobson,
Legislative Auditor.

Schedule 1

PUBLIC SERVICE COMMISSION OF NEVADA

Motor Vehicle Safety Responsibility Division

Statement of Cash Receipts and Disbursements

May 29, 1951 - November 15, 1952

Balance Cash on Hand, May 29, 1951	$5,180.00
RECEIPTS:	
Deposits made by individuals involved in motor vehicle accidents	4,593.76
	$9,773.76
DISBURSEMENTS:	
Refunds of deposits	6,295.00
BALANCE, November 15, 1952	$3,478.76

Schedule 2.

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Safety Responsibility Division

Reconciliation - Balance per books with Balance as shown on Books of State Controller

November 15, 1952

Balance per books, November 15, 1952, Per Schedule 1		$3,478.76
Add:		
Disbursements not yet recorded on Books of State Controller:		
Disbursement of Sept. 29, 1952	$137.50	
Disbursement of Oct. 6, 1952	137.50	
Disbursement of Oct. 6, 1952	137.50	412.50
Balance per State Controller		$3,891.26

Schedule 3.

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Safety Responsibility Division

Deposits on Hand not Refunded

November 15, 1952

Name of Depositor	Case No.	Amount
Elmer & Julia Weikel	26-12-10030	$ 187.50
Robert Clines	27-04-00006	110.00
Guy C. Campbell	17-09-10003	150.00
Robert W. Walther	14-11-10009	375.00
James A. Williams	28-11-10006	250.00
Frank Kitchen	26-11-10008	137.51
Al Olsen	11-12-10006	375.00
Clifford Murrah	04-02-20017	344.00
Dorothy R. Bieglin	19-09-20003	143.75
Morgan Whitecar	25-02-20006	187.50
Joe Gonzales	21-03-20018	250.00
Lucy & Melvin Conner	21-04-20007	437.50
Phil Cummings	19-11-10002	343.75
Reno J. Ratti	12-06-20008	187.25
Total (See Schedule 1)		$3,478.76

December 15, 1952

Dr. Minard W. Stout, President
University of Nevada
Reno, Nevada

Dear Sir:

We have examined the financial statements submitted by the Comptroller of the University of Nevada covering the fiscal years 1950-1951 and 1951-1952, and have reviewed the accounting policies and procedures underlying their preparation.

The previous audit of the accounts and records of the University covered the fiscal year 1949-1950. This comprehensive audit reviewed the transactions to June 30, 1950, and results produced by antiquated accounting methods and procedures. The period July 1, 1950, to June 30, 1952, can be termed the transition period from old to modern accounting methods and procedures, and during this time National bookkeeping machines were installed and accounting procedures and policies modernized. Internal budgetary control and encumbrance accounting are now a part of the accounting system employed. The accomplishments during the transition period are reflected in the results obtained with respect to financial reporting and in supplying pertinent information for use in the preparation of budgets to be presented to the state legislature. As is always the case when accounting change-overs are made, refinements in procedures are still being made and, in the future, records will be consistently maintained in conformity with generally accepted accounting principles.

There is attached to this letter a Balance Sheet of the Regents Fund as of June 30, 1952. In our audit report dated December 15, 1950, the Regents Fund Balance Sheet indicated a deficiency as of June 30, 1950, of $64,435.61: i.e., liabilities exceeded assets by that amount. The Balance Sheet for June 30, 1952, indicates a surplus of $91,537.76. The elimination of the former deficit and the accumulation of the current surplus is chiefly due to cash received from the Veterans Administration in adjustment of amounts due for veterans fees under the provision of relevant G. I. Bills.

Also attached hereto is a Balance Sheet of the University Revolving Fund.

Bank balances and balances on hand with the State Treasurer have been verified and are in agreement with the records. Securities held as investments were physically inspected and are correctly listed in schedules submitted with the Comptrollers statements.

While no detailed audit has been made of the books and records, our examination was made in accordance with generally accepted auditing standards and included such tests and other auditing procedures as we deemed necessary in the circumstances. Our conclusion is that the statements submitted by the Comptroller fairly present the financial transactions of the University for the periods covered.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

UNIVERSITY OF NEVADA

Regents Fund

BALANCE SHEET

ASSETS

Cash:		
Regents account, First National Bank of Nevada 1st & Virginia Branch	$338,951.75	
Regents Account, Extension Division Fund, First National Bank of Nevada, 1st & Virginia Branch	6,620.18	
Regents Savings Account, First National Bank of Nevada, 1st & Virginia Branch	1,221.74	
Cash on Hand	1,077.61	
Total Cash,		$347,871.28
Accounts Receivable:		
Veterans Administration	$ 1,220.37	
Quartermaster Corps, U. S. Army	3,597.37	
Bureau of Land Management	400.00	
Student Loans	11,879.43	
Total Accounts Receivable,		17,097.17
Due from Reno Boosters Club (Contra)		50,769.07
Due from University Revolving Fund		15,000.00
Due from State Treasurer:		
Claims in Transit		82,985.56
Investments:		
Marketable Securities	$781,815.05	
Real Estate & Improvements	5,000.00	
Total Investments,		786,815.05
Inventories:		
John W. Mackay Miniature Statues	$ 309.76	
Dining Hall Supplies	5,999.15	
General Office Supplies	1,681.35	
Total Inventories,		7,990.26
Total Assets,		$1,308,528.39

LIABILITIES

Deposit Accounts:		
General Deposits	$ 12,081.28	
Military Deposits	1,787.96	
Total Deposit Accounts,		$ 13,869.24
Associated Student Funds:		
Funds on deposit for account of A. S. U. N.	$ 11,763.50	
Y. W. C. A. Snack Bar Account	4.57	
Total Associated Student Funds,		11,768.07
Federal Funds - Extension Service		6,620.18
Cooperative Snow Survey Fund		960.91
Endowment & Related Funds:		
Endowments, Scholarships, etc.	$864,106.18	
Awards, etc.	3,472.43	
Endowment Income Funds	84,084.27	
Total Endowment & Related Funds,		951,662.88
Public Service Division Restricted Funds:		
Extension Division - 4H Funds	$ 6,131.03	
Extension Division Sales	425.43	
Experiment Station Sales	43,709.22	
Bureau of Mines Sales	3,708.07	
Division of Weights & Measures Sales	132.63	
Serum & Vaccine Sales	6,560.79	
Range Research	4,816.47	
Directory Sales	50.65	
Total Public Service Division Restricted Funds,		65,534.29
Special Services Restricted Funds:		
Summer School, Extension Courses, Summer Session Geology, Correspondence Courses & Las Vegas Program		21,383.48
Auxiliary Activities Restricted Funds:		
Family Housing	19,152.46	
Dormitories	24,327.63	
Hospital	6,984.45	
University Farm	2,754.81	
Landion Dairy	13,117.34	
Dining Hall	796.46	
Total Auxiliary Activities Restricted Funds,		67,133.15
Miscellaneous Restricted Funds:		
See Schedule Attached,		17,058.69
Accrued Industrial Insurance		10,230.67
Deferred Income - Reno Boosters Club (Contra)		50,769.07
Surplus (Excess, Assets over Liabilities,)		91,537.76
Total Liabilities		$1,308,528.39

UNIVERSITY OF NEVADA

Regents Fund

Analysis of Miscellaneous Restricted Funds.

Presidents Discretionary Fund	$ 4,504.58
Markham Museum Fund	629.58
Donald R. Warren, Special	2,638.15
Lilyan M. R. Darlington Astronomy Fund	614.08
Home Economics Nursery School	305.00
Animal Husbandry	108.00
Vern Sullivan Bequest	500.00
Naval Research - Chemistry	596.46
Damon Runyon Cancer Research Fund	530.79
Federal Works Agency - Engineering Bldg.	2,480.00
Special Physics Equipment Fund	50.00
Students Browsing Room - Library	105.00
Student Union Bldg. Memorial Fund	210.00
Paul Sirkigian Fund	1,102.00
Physics Research Fund	448.86
Friends of the Library Fund	175.00
Special Flag Fund	10.00
Sears Roebuck Special Fund	400.00
French Language Fund	510.00
Helene E. Joy Fund	500.00
Helene E. Joy Special Fund	386.15
Alumni Special Fund	155.04
Yeates Special Fund	100.00
Total, per Balance Sheet.	$17,058.69

UNIVERSITY OF NEVADA

Revolving Fund

BALANCE SHEET

June 30, 1952

ASSETS

Cash		$ 6,053.99	
Due from State Treasurer:			
Claims filed for reimbursement of Expenditures		32,227.35	
Unremitted Claims:			
Expenditures evidenced by receipted invoices on hand, claims covering which have not been filed with State Treasurer for reimbursement		12,221.00	
Total Assets,			$50,502.34

LIABILITIES

Payroll deductions for June , 1952, not yet remitted to agencies for which they were withheld:			
Income Tax Withheld	$11,904.95		
Retirement Contributions	4,238.40	$16,143.35	
Telephone Tolls, etc., collected, but not yet remitted to agencies or others for whom collected		118.13	
Revolving Fund Balance		34,240.86	
Total Liabilities,			$50,502.34

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 Nov. 1948,	$34,240.86

STATE AGRICULTURAL SOCIETY.

The attached statements reflect the fiscal activities of the State Agricultural Society for the period July 1, 1950 to August 31, 1952.

All Bank accounts maintained by the Society have been closed. State Treasury balances as of December 31, 1952 are as follows:

Account on Controllers Books	Amount	
State Agricultural Society	$3,500.00	(Sch. 6)
Fallon Fair Grounds	106.34	(Sch. 7)
Total,	$3,606.34	

Schedule 1

STATE AGRICULTURAL SOCIETY.

General Support Fund

Statement of Receipts & Disbursements

July 1, 1950 - August 31, 1952

Balance, July 1, 1950		$5,194.74
DISBURSEMENTS		
Salaries	$1,632.00	
Telephone, Lights, Water	197.88	
Improvements & Repairs, Fallon	1,463.12	
Total Disbursements		3,293.00
Balance, reverted to General Fund, June 30, 1951		$1,901.74
Balance, August 31, 1952.		Nil

Schedule 2

STATE AGRICULTURAL SOCIETY

Reno Improvements Fund

Statement of Receipts & Disbursements

July 1, 1950 - August 31, 1952.

Balance, July 1, 1950		$4,107.16
DISBURSEMENTS		
Paint & Painting	$ 931.63	
Fence Installation	485.34	
Roofing	2,561.00	
Total Disbursements		3,977.97
Balance Reverted to General Fund, June 30, 1951		$ 129.19
Balance, August 31, 1952		Nil

Schedule 3.

STATE AGRICULTURAL SOCIETY

Non-Appropriated Fund

Statement of Receipts & Disbursements

July 1, 1950 - August 31, 1952.

BALANCE on Deposit in Bank, July 1, 1950		$ 67.52
RECEIPTS		
Rent of Stalls & Grounds	$ 191.00	
Transferred from funds on deposit with State Treasurer which were received by him for sale of Fair Grounds, to be applied on unpaid 1950 Fair premiums	6,657.09	
Total Receipts,		6,848.09
To Be Accounted for,		$6,915.61
DISBURSEMENTS		
Travel Expense	$ 76.70	
Advertising sale of property in Reno (See Chap. 228, 1951 Statutes)	29.25	
Transfer of funds to Nevada State Fair Bank Account	6,657.09	
Miscellaneous Expense	7.10	
Remitted to State Treasurer, Aug. 7, 1952, to close this bank account	145.47	
Total Disbursements,		6,915.61
Balance, August 31, 1952		Nil

Schedule 4.

STATE AGRICULTURAL SOCIETY

Nevada State Fair - 1950

Statement of Receipts & Disbursements

Balance on Deposit in Bank July 1, 1950		$ 1,382.86
RECEIPTS		
Appropriation, 1949 Legislature	$ 5,000.00	
Churchill County Contribution	2,500.00	
Transfer of Funds from State Agricultural Society	6,657.09	
Rodeo Admissions	4,297.25	
Fair Admissions, Exhibit Space & Concessions	3,978.36	
Premium Sponsors	3,165.25	
Special Feature Revenue	1,261.54	
Horse Show Revenue	887.00	
Insurance Recovery	750.00	
Rent Received	125.00	
Cushion Rentals	93.00	
Total Receipts,		28,714.49
To Be Accounted For,		$30,097.35
DISBURSEMENTS		
Clerical Help	$ 2,027.60	
Advertising & Publicity	3,352.72	
Administrative Expenses	1,234.22	
Grounds Labor	3,197.45	
Industrial Insurance	74.50	
Judges' Fees and Expenses	520.10	
Postage, Printing, Office Supplies, etc.	1,498.16	
Buildings & Grounds Expense	835.02	
Parade Expense	646.10	
Telephone & Telegraph	157.53	
Cost of Special Features	2,811.60	
Horse Show Expense	927.35	
Rodeo Costs	4,750.00	
Improvements	389.11	
1949 Admission Tax	18.90	
Wind Damage repairs to Barns & Stalls	750.00	
Income Tax Withheld	217.61	
1950 State Fair Premiums	6,667.09	
Remitted to State Treasurer, Aug. 7, 1952, to close this bank account	22.29	
Total Disbursements,		30,097.35
Balance, August 31, 1952		Nil

Schedule 5

RENO RACE TRACK

Non-Appropriated Fund

Statement of Receipts & Disbursements

July 1, 1950 - August 31, 1952

BALANCE on Deposit in Bank, July 1, 1950		$ 473.67
RECEIPTS		
Stall Rentals	$1,518.00	
Fees & rentals for use of grounds	3,008.06	
		4,526.06
		$4,999.73
DISBURSEMENTS		
Administrative Salary	$1,200.00	
Part time labor	758.71	
Contracts, grounds cleaning	716.77	
Telephone, lights, water	310.55	
Plumbing	158.32	
Electrical Supplies	43.31	
Lumber & Fence Repairs	320.97	
Water assessments	200.00	
Materials & supplies	787.98	
Donations: (Nev. Jr. Livestock Show)	100.00	
(Reno Ditch Fencing Fund)	100.00	
Remitted to State Treasurer, Aug. 7, 1952 to close this bank account	303.12	
Total Disbursements		$4,999.73
Balance, August 31, 1952		Nil

Schedule 6

STATE AGRICULTURAL SOCIETY

Funds on Deposit with State Treasurer

August 31, 1952

From Sale of Property near Reno Race Track, See Chap. 228, 1951 Statutes,	$3,500.00
Total,	$3,500.00

Note: Rental Fee of $1.00 on lease of Reno Race Track to County of Washoe (See Chap. 251, 1951 Statutes) credited to Miscellaneous Sales & Refunds on books of State Controller.

Schedule 7

STATE AGRICULTURAL SOCIETY

Statement showing Disposition of Funds Received
from Sale of State Fair Grounds,
Fallon, Nevada.

Received from Churchill County, covering purchase of real property and improvements at State Fair Grounds, Fallon, Nevada See Chap. 89, 1951 Statutes			$11,286.38
Liquidation of Liabilities			
Liabilities listed per Schedule F, Legislative Auditor's Report, Nevada State Fair Board, Dec. 31, 1950		$11,286.38	
Additional liabilities disc overed subsequent to audit, and liquidated:			
Churchill County C. Of C.	$ 70.95		
Collector of Internal Revenue	.17	71.12	
		$11,357.50	
Less Minor adjustments in liabilities listed on Schedule F of Legislative Auditors Report above referred to:			
Churchill Co. Tel. & Tel.	$109.38		
George H. Jung Co.	.50		
Osborne & Kitchen	6.18		
Review Miner	.40		
Valley Livestock Transportation Co.	6.00	122.46	
		$11,235.04	
Elimination of Estimated liabilities listed in Schedule F of Legislative Auditors Report above referred to:			
Federal Taxes	35.00		
Estimated Postage to Mail premium checks	20.00	55.00	
Actual amount expended in liquidation of liabilities,			11,180.04
Balance on Hand with State Treasurer, August 31, 1952			$ 106.34

December 20, 1952

Mr. Kenneth Buck, 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 July 1, 1950 to October 31, 1952, has been completed by this office.

Retirement Fund investments held for safekeeping by the State Treasurer have been verified by physical inspection and agree with the records of the Retirement System as of October 31, 1952.

Internal controls maintained appear to be adequate, and individual employees and employers contributions records are being reconciled with the control accounts at frequent intervals. Balances appearing in the Administrative Fund and the Retirement Fund are in agreement with corresponding account balances as they appear on the books of the State Controller.

Amounts set up on the books representing potential liabilities for future pension payments have been furnished by the Consulting Actuary and determination of their adequacy does not come within the province of this audit, nor does this audit encompass an examination and verification of methods and computations of monthly benefits paid, types of benefits paid, types of benefits, eligibility of pensioners, etc. However, service requirements and determination of monthly pensions benefits are properly supported by relevant facts in the individual employees pension files. It is our understanding that a special report on the Public Employees Retirement System, which is being compiled by the consulting actuaries, will be available early in January, 1953, and detailed information from an actuarial viewpoint will be contained therein.

In our opinion, the accompanying statements fairly present the financial transactions of the Public Employees Retirement System Administrative and Retirement Funds for the periods under review.

Respectfully submitted,

A. N. Jacobson
Legislative Auditor

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Administrative Fund
Statement of Cash Receipts and Disbursements
For the Periods Indicated

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	Fiscal Year 1951-1952	Total	July 1, 1952 to Oct. 31, 1952
BALANCE, Beginning of Period	$ 4,026.65	$ 5,894.56	$21,364.02	$ 4,026.65	$25,764.87
RECEIPTS:					
Employers and Employees Contributions	44,937.80	56,945.22	51,013.36	152,896.38	16,111.88
Total	$48,964.45	$62,839.78	$72,377.38	$156,923.03	$41,876.75
DISBURSEMENTS:					
Salaries	$21,792.45	$25,602.33	$29,011.08	$ 76,405.86	$10,160.34
Office Expense & Incidentals	6,063.02	4,403.60	3,712.48	14,179.10	722.65
Equipment	5,496.03	1,946.06	2,414.27	9,856.36	-----
Rent & Upkeep	4,386.26	4,444.24	4,987.16	13,817.66	1,417.48
Travel Expense	961.90	355.67	476.90	1,794.47	380.94
Actuary Salary & Expense	1,883.28	1,787.73	2,400.25	6,071.26	450.00
Printing	1,998.45	1,055.68	1,275.65	4,329.78	318.15
Board Expense & Travel	488.50	610.90	834.70	1,934.10	465.80
Employers Retirement Contributions		1,209.10	1,425.03	2,634.13	546.51
Refund of Cancelled Warrants		60.45	74.99	135.44	(1.60)
Total Disbursements	$43,069.89	$41,475.76	$46,612.51	$131,158.16	$14,460.27
BALANCE, End of Period	$ 5,894.56	$21,364.02	$25,764.87	$ 25,764.87	$27,416.48

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Public Employees Retirement Fund
Statement of Cash Receipts & Disbursements
For the Periods Indicated

BALANCE, Beginning of Period	--	$ 94,045.38	$ 520,799.33	$ 265,235.61	--	$ 110,093.32
RECEIPTS:						
Employers Contributions	$285,279.99	$ 561,949.74	$ 787,135.01	$ 882,526.22	$2,516,890.96	$ 288,616.06
Employees Contributions	365,414.26	569,413.55	811,480.69	899,969.61	2,646,278.11	294,658.08
Total Contributions	$650,694.25	$1,131,363.29	$1,598,615.70	$1,782,495.83	$5,163,169.07	$ 583,274.14
Investment Sales		79,421.00	292,916.29	154,830.57	527,167.86	50,327.44
Interest on Investments	462.50	14,624.82	49,358.35	67,191.88	131,637.55	35,284.78
Total Receipts	$651,156.75	$1,225,409.11	$1,940,890.34	$2,004,518.28	$5,821,974.48	$ 668,886.36
To Be Accounted For	$651,156.75	$1,319,454.49	$2,461,689.67	$2,269,753.89	$5,821,974.48	$ 778,979.68
DISBURSEMENTS:						
Retirement Payments	$ 36,002.32	$ 76,916.45	$ 239,077.03	$ 372,321.44	$ 724,317.24	$ 144,635.41
Refunds to Terminated Employees	1,158.50	83,000.61	238,177.15	315,490.63	637,826.89	148,085.49
Refunds due to Death		6,137.17	7,410.20	13,514.67	27,062.04	2,357.21
Refunds to Employers				968.26	968.26	68.74
Investment Purchases	494,788.00	632,600.93	1,711,789.68	1,457,365.57	4,296,544.18	243,713.74
Liquidation of Loan from General Fund	25,162.55				25,162.55	
Total Disbursements	$557,111.37	$ 798,655.16	$2,196,454.06	$2,159,660.57	$5,711,881.16	$ 539,060.59
BALANCE, End of Period	$ 94,045.38	$ 520,799.33	$ 265,235.61	$ 110,093.32	$ 110,093.32	$ 239,919.09
Investments at Cost	$494,788.00	$1,047,967.93	$2,466,841.32	$3,769,376.32	$3,769,376.32	$3,962,762.62

SECTION III

STATEMENTS OF RECEIPTS AND DISBURSEMENTS

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 verified and arranged in the form presented by the office of the Legislative Auditor.

STATE BOARD OF ACCOUNTANCY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,239.77	$1,583.38
Funds Provided From:		
Certificate Renewal Fees	$ 160.00	$ 175.00
Examination Fees	525.00	375.00
Reciprocity Fees	50.00	75.00
Total Funds Provided During Period	$ 735.00	$ 625.00
Total To Be Accounted For	$1,974.77	$2,208.38
Disbursements:		
Salaries	$ 100.00	$ 100.00
Office Supplies	39.59	21.49
Dues and Subscriptions	35.00	25.00
Examination Expense	209.30	194.10
Engraving Certificates	7.50	17.50
Refunds		25.00
Proctoring Examinations		25.00
Total Disbursements	$ 391.39	$ 408.09
Balance, End of Period	$1,583.38	$1,800.29

ADJUTANT GENERAL AND NEVADA NATIONAL GUARD

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$9,965.22	$3,301.01
Funds Provided From:		
Federal Receipts	$24,101.92	$10,430.30
Appropriation		62,928.00
Total Funds Provided During Period	$24,101.92	$73,358.30
Total To Be Accounted For	$34,067.14	$76,659.31
Disbursements:		
Salaries	$10,194.74	$ 6,723.11
Traveling Expense	1,005.07	1,538.75
Stationery and Printing	192.47	585.33
Postage	312.18	
Telephone and Telegraph	2,228.10	2,657.57
Miscellaneous Expense	91.95	158.81
Recruiting	65.00	
Retirement Contribution		270.71
Dues and Subscriptions	164.00	100.00
Freight and Express	7.02	227.21
Industrial Insurance	832.12	715.60
Other Insurance	78.72	237.31

(Continued next page)

ADJUTANT GENERAL AND NEVADA NATIONAL GUARD

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Land Rental	$ 34.15	
Repairs at Air Base	571.82	$ 170.14
Gas and Oil - Air Base	194.62	
Heating	5,646.57	6,339.39
Power	6,156.36	3,909.35
Physical Examinations	212.50	182.50
Rations - Fighter Squadron	1,673.00	
Materials and Supplies	1,048.21	1,907.17
Medical Care	18.70	
Labor - Plumbing - Maintenance Shop	38.83	
From Special Fund		763.53
Nevada Rifle Association Supplies, Labor and Medals		702.93
Total Disbursements	$30,766.13	$27,189.41
Balance, End of Period	$ 3,301.01 *	$49,469.90

* Up to June 30, 1951, Federal and State Funds were not segregated and balance at end of biennium was considered balance of Federal Funds unexpended and not revertible. Currently, Federal and State Funds are being segregated.

ADVISORY MINING BOARD

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,970.44	$1,620.22
Funds Provided From:		
Appropriation		$2,500.00
Total Funds Provided During Period		$2,500.00
Total To Be Accounted For		$4,120.22
Disbursements:		
Traveling Expense		$ 236.82
Office Supplies		14.54
Miscellaneous Expense	$ 350.22	
Total Disbursements	$ 350.22	$ 251.36
Balance, End of Period	$1,620.22	$3,868.86

DEPARTMENT OF AGRICULTURE - NOXIOUS WEED CONTROL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$16,041.06
Funds Provided From:		
Appropriation	$20,000.00	
Contributions		$ 300.00
Total Funds Provided During Period	$20,000.00	$ 300.00
Total To Be Accounted For	$20,000.00	$16,341.06
Disbursements:		
Salaries	$ 362.50	$ 2,170.00
Traveling Expense	6.61	1,572.77
Supplies and Stationery		21.03
Postage	148.74	
Printing		16.35
Field Equipment	2,288.46	504.54
Trucks	750.00	1,458.73
Industrial Insurance	10.15	97.92
Chemicals and Spraying	392.48	568.42
Freight and Express		38.25
Insurance		66.19
Retirement		163.75
Other Labor		2,190.21
Automobile		2,224.55
Trailer		75.00
Total Disbursements:	$ 3,958.94	$11,167.71
Balance, End of Period	$16,041.06	$5,173.35

Appropriation made available immediately upon passage, March 22, 1951 Statutes of Nevada 1951, Chapter 283.

STATE BOARD OF ARCHITECTURE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,522.27	$1,550.92
Funds Provided From:		
Certificates and Fees	$1,105.00	$1,430.00
Total Funds Provided During Period	$1,105.00	$1,430.00
Total To Be Accounted For	$2,627.27	$2,980.92
Disbursements:		
Salaries	$361.73	$404.56
Traveling Expense	384.35	388.70
Supplies	117.30	34.19
Postage	39.75	38.95

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STATE BOARD OF ARCHITECTURE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Printing	$64.53	
Telephone and Telegraph	31.19	$114.08
Dues and Subscriptions	25.00	25.00
Insurance	5.00	5.00
State Seals	47.50	
Total Disbursements	$1,076.35	$1,010.48
Balance, End of Period	$1,550.92	$1,970.44

ATTORNEY GENERAL - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$27,340.22	
Funds Provided From:		
Appropriation		$52,905.00
Transfer (To Office Supplies and Expenses from Salaries)*	$2,500.00	
Salary Increase	2,650.00	$3,000.00
Reimbursement	177.95	40.15
Total Funds Provided During Period	$5,327.95	$55,945.15
Total To Be Accounted For	$32,668.17	$55,945.15
Disbursements:		
Salaries	$24,599.64	$22,327.28
Traveling Expense	509.70	230.72
Supplies and Stationery	330.98	132.93
Postage	309.65	50.00
Printing		127.30
Telephone and Telegraph	1,008.11	631.94
Miscellaneous		4.75
Office Equipment	1,449.60	53.82
Dues and Subscriptions	100.00	100.00
Transfer (From Salaries to Office Supplies	2,500.00	
Industrial Insurance		90.30
Retirement Contribution		947.23
Freight and Express		2.65
Reversion	1,860.49	
Total Disbursements	$32,668.17	$24,698.92
Balance, End of Period		$31,246.23

* Transfer from Salary to Office Supplies Authorized by 1951 Statutes, Chapters 4 and 189.

DEPARTMENT OF AGRICULTURE
STATE BOARD OF VETERINARY MEDICAL EXAMINERS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$243.68	$271.25
Funds Provided From:		
License Fees	$ 90.00	$ 50.00
Total Funds Provided During Period	$ 90.00	$ 50.00
Total To Be Accounted For	$333.68	$321.25
Disbursements:		
Salaries	$ 10.00	
Supplies and Stationery	18.95	$ 6.76
Postage	1.98	
Printing	30.50	15.00
Freight and Express	1.00	1.55
Refund License Fee		10.00
Clerical Services		10.00
Total Disbursements	$ 62.43	$ 43.31
Balance, End of Period	$271.25*	$277.94*

* A Non-reverting fund.

DEPARTMENT OF AGRICULTURE - INSECT PEST CONTROL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,907.61	
Funds Provided From:		
Appropriations		$10,424.00
Total Funds Provided During Period		$10,424.00
Total To Be Accounted For	$2,907.61	$10,424.00
Disbursements:		
Salaries	$1,875.00	$1,775.00
Traveling Expense	399.45	784.83
Supplies and Stationery		28.20
Telephone and Telegraph	38.17	222.98
Rent	180.00	235.00
Field Equipment		24.61
Industrial Insurance	27.60	28.20
Other Insurance	247.32	355.79
Field Supplies	140.07	12.78
Retirement Contribution		81.60
Total Disbursements	$2,907.61	$3,548.99
Balance, End of Period		$6,875.01

DEPARTMENT OF AGRICULTURE - APIARY INSPECTION FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$714.21	$1,009.09
Funds Provided From:		
Bee Tax (20¢ per stand)	$1,537.15	$1,455.94
Total Funds Provided During Period	$1,537.15	$1,455.94
Total To Be Accounted For	$2,251.36	$2,465.03
Disbursements:		
Salaries	$797.13	$904.01
Traveling Expense	381.50	290.07
Supplies and Stationery		1.10
Printing	10.40	
Industrial Insurance	10.98	15.18
Retirement Contribution	15.56	4.50
Bonds	26.70	25.00
Dues and Subscriptions		5.00
Total Disbursements	$1,242.27	$1,244.86
Balance, End of Period	$1,009.09*	$1,220.17*

* This fund does not revert.

DEPARTMENT OF AGRICULTURE - EXPERIMENTAL FERTILIZER FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$652.47	$867.69
Funds Provided From:		
Fees	$923.20	$650.91
Total Funds Provided During Period	$923.20	$650.91
Total To Be Accounted For	$1,575.67	$1,518.60
Disbursements:		
Salaries	$485.50	$412.50
Supplies and Stationery	94.28	8.65
Postage	55.35	
Printing	50.05	15.60
Field Equipment		14.39
Industrial Insurance	3.60	8.40
Retirement Contribution	19.20	20.40
Freight and Express		1.25
Total Disbursments:	$707.98	$481.19
Balance, End of Period	$867.69*	$1,037.41*

* A Non-reverting fund.

DEPARTMENT OF AGRICULTURE - STATE QUARANTINE OFFICER
DIVISION OF PLANT INDUSTRY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$17,856.80	
Funds Provided From:		
Fees	$ 6,790.94	$ 6,802.86
Appropriation		36,538.00
Total Funds Provided During Period	$ 6,790.94	$43,340.86
Total To Be Accounted For	$24,647.74	$43,340.86
Disbursements:		
Salaries	$13,169.13	$14,529.50
Traveling Expense	3,672.35	1,852.79
Supplies and Stationery	618.53	160.86
Postage	180.00	32.50
Printing	48.41	289.00
Telephone and Telegraph	447.61	438.80
Rent	1,200.00	1,145.00
Field Equipment	314.89	
Office Equipment	197.63	161.81
Laboratory Equipment	237.03	6.75
Dues and Subscriptions	233.50	185.00
Freight and Express	6.54	2.46
Insurance	117.37	141.73
Industrial Insurance	126.20	170.65
Bonds	25.00	25.00
Reimbursement	57.80	
Clark County Fees	739.60	2,118.96
Washoe County Fees	3,050.25	1,775.37
Federal Fees	205.90	140.82
Retirement Contribution		634.55
Total Disbursements	$24,647.74	$23,811.55
Balance, End of Period		$19,529.31

DEPARTMENT OF AGRICULTURE - STOCK INSPECTION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$34,010.11	$43,380.51
Funds Provided From:		
Livestock Tax	$43,531.12	$50,043.93
Miscellaneous	5,904.45	3,866.20
Total Funds Provided During Period	$49,435.57	$53,910.13
Total To Be Accounted For	$83,445.68	$97,290.64
Disbursements:		
Salaries	$24,378.55	$25,202.37
Traveling Expense	5,227.52	5,001.61
Supplies and Stationery	594.82	1,059.79
Postage	619.21	169.50
Printing	490.28	1,894.47
Telephone and Telegraph	406.81	442.26
Office Equipment	63.00	292.50
Automobile	1,652.15	
Dues and Subscriptions	61.00	55.00
Industrial Insurance	287.53	318.67
Insurance	150.90	169.47
Rent	1,470.00	1,498.00
Retirement Contribution	1,076.68	1,111.53
Bonds and Notary Fee	256.55	313.55
Estray Advertisements	79.90	57.30
Brucellosis Vaccine	3,250.27	4,438.23
Freight and Express		14.15
Cattle Ear Tags		500.00
Total Disbursements	$40,065.17	$42,538.40
Balance, End of Period	$43,380.51*	$54,752.24*

* A Non Reverting Fund.

ATTORNEY GENERAL - BILL DRAFTING

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,500.00	
Funds Provided From:		
Appropriation		$5,500.00
Total Funds Provided During Period		$5,500.00
Total To Be Accounted For	$5,500.00	$5,500.00
Disbursements:		
Salaries	$4,868.00	
Reversion	632.00	
Total Disbursements	$5,500.00	
Balance, End of Period		$5,500.00

ATTORNEY GENERAL - DEFENDING SUITS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$9,808.20	
Funds Provided From:		
Appropriation		$5,000.00
Total Funds Provided During Period		$5,000.00
Total To Be Accounted For	$9,808.20	$5,000.00
Disbursements:		
Traveling Expense	$ 451.10	$ 88.35
Witness Fees and Court Reporting	316.55	757.59
Transcripts		7.20
Reversion	9,040.55	
Total Disbursements	$9,808.20	$ 853.14
Balance, End of Period		$4,146.86

SUPERINTENDENT OF BANKS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$28,282.17	
Funds Provided From:		
Appropriation		$42,525.00
Salary Increase Appropriation		3,390.00
Total Funds Provided During Period		$45,915.00
Total To Be Accounted For	$28,282.17	$45,915.00
Disbursements:		
Salaries	$12,627.85	$16,411.48
Traveling Expense	2,375.48	2,480.63
Office Supplies	229.94	266.41
Postage	100.00	36.32
Printing		107.30
Telephone and Telegraph	179.96	203.15
Office Equipment	414.50	
Dues and Subscriptions	158.00	138.00
Industrial Insurance		64.86
Freight and Express		60.00
Retirement Contributions		669.07
Reversion	12,196.44	
Total Disbursements	$28,282.17	$20,437.22
Balance, End of Period		$25,477.78

SUPERINTENDENT OF BANKS - SMALL LOAN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,500.00	$2,500.00
Funds Provided From:		
Fees	$1,100.00	$1,400.00
Total Funds Provided During Period	$1,100.00	$1,400.00
Total To Be Accounted For	$3,600.00	$3,900.00
Disbursements:		
Salaries		$ 52.00
Traveling Expense		88.80
Postage	$ 25.00	
Printing		23.20
Dues and Subscriptions	20.00	
Reporting Service		252.30
Reversion	1,055.00	983.70
	$1,100.00	$1,400.00
Balance, End of Period	$2,500.00 *	$2,500.00*

* By statute any amount in this fund over $2,500.00 reverts to General Fund at the end of each fiscal year.

SUPERINTENDENT OF BANKS - BUILDING AND LOAN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,000.00	$1,000.00
Funds Provided From:		
License Fees	$ 324.00	$ 122.00
Total Funds Provided During Period	$ 324.00	$ 122.00
Total To Be Accounted For	$1,324.00	$1,122.00
Disbursements:		
Telephone and Telegraph	$ 7.10	
Reversion	316.90	$ 122.00
Total Disbursements	$ 324.00	$ 122.00
Balance, End of Period	$1,000.00*	$1,000.00*

* By statute any amount in the Building and Loan Fund in excess of $1,000.00 reverts to General Fund at the end of each fiscal year.

STATE BAR OF NEVADA - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 2,827.41	$ 3,590.46
Funds Provided From:		
War Bond Sales	$ 887.00	
Dues, Penalties and Applications	4,143.50	$ 7,732.50
Subscriptions and Advertising In Bar Journal	2,220.00	2,031.00
Legal Institute and Miscellaneous	632.60	399.84
Total Funds Provided During Period	$ 7,883.10	$10,163.34
Total To Be Accounted For	$10,710.51	$13,753.80
Disbursements:		
Salaries	$ 2,445.00	$ 2,195.00
Traveling Expense	463.34	1,011.92
Stationery and Supplies		408.43
Telephone, Telegraph and Postage	83.52	84.65
Bond	32.50	
Retirement Contribution	323.12	
Legal Institute	463.81	279.67
Bar Examinations	589.03	314.16
Administrative Committees	428.10	82.15
Bar Meeting	337.02	146.81
Refund of Dues	9.00	
Refund of Application Fees	125.00	
Audit Fees	250.00	75.00
Public Relations Expense	245.00	
Printing Bar Journal	1,126.65	1,460.75
Bar Journal Expenses	190.74	71.06

(continued next page)

STATE BAR OF NEVADA - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (continued)		
Miscellaneous	$ 8.22	$ 24.12
Bad Checks		160.00
Total Disbursements	$7,120.05	$6,313.72
Balance, End of Period	$3,590.46	$7,440.08

STATE BOARD OF BARBER EXAMINERS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$3,140.51	$2,386.69
Funds Provided From:		
License Fees	$1,665.00	$1,690.00
Examination Fees	380.00	782.00
Total Funds Provided During Period	$2,045.00	$2,472.00
Total To Be Accounted For	$5,185.51	$4,858.69
Disbursements:		
Salaries	$1,200.00	$1,200.00
Traveling Expense	791.14	682.60
Stationery and Printing	117.06	148.50
Telephone and Telegraph	83.12	68.01
Miscellaneous		17.00
Rent	120.00	120.00
Inspectors Fees	427.50	400.00
Application Refund	50.00	
Treasury Bond Premiums	10.00	10.00
Legal and Accounting Expense		20.00
Miscellaneous Espense		34.20
Total Disbursements	$2,798.82	$2,700.31
Balance, End of Period	$2,386.69*	$2,158.38*

* A non-reverting fund.

BOARD OF CONTROL - REPAIR FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$79,843.30	
Funds Provided From:		
Miscellaneous Receipts	$ 437.10	
Transfer To Buildings and Grounds Fund From Board of Control Repairs Fund	7,100.00	
Total Funds Provided During Period	$ 7,537.10	
Total To Be Accounted For	$87,380.40	
Disbursements:		
Salaries	$24,435.85	
Telephone and Telegraph	99.88	
Re-bricking Fire Box - Supreme Court	275.00	
Fuel Oil	1,475.21	
Lights	1,634.06	
Overton Museum	297.00	
Premium on Boiler Policy	8.17	
Capitol and Mansion Grounds Expense	605.31	
Water	1,618.99	
Purchase of Flags	135.00	
Rent - Tax Commission	325.00	
Elevator Expense	570.60	
Paint, Supplies and Express	98.95	
Minor Repairs, Gas and Oil	218.01	
Ice For Water Coolers	37.00	
Minor Equipment and Janitorial Supplies	513.80	
Total Disbursements	$32,347.83	
Balance, End of Period December 31, 1951.	$55,032.57	

BUILDINGS AND GROUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$55,032.57	
Funds Provided From:		
Miscellaneous	$ 3,170.04	
Transfer to Buildings and Grounds Fund From Board of Control Repair Fund	15.44	
Appropriation		$148,285.00
Total Funds Provided During Period	$ 3,185.48	$148,285.00
Total To Be Accounted For	$58,218.05	$148,285.00
Disbursements:		
Salaries	$18,246.41	$45,929.36
Traveling Expense	99.78	151.77
Supplies and Stationery	139.29	6,054.67
Telephone and Telegraph		184.86
Utilities	10,722.33	
Contract Labor		3,125.88
Electric Power		4,796.32
Office and Building Equipment	1,116.40	1,330.96
New Truck	1,002.05	
Rent - Tax Commission	455.00	
Paint, Supplies and Express	1,516.55	548.94
Elevator Expense	581.79	1,153.58
Janitor Supplies	1,538.40	
Water	757.64	2,653.75
Minor Equipment, Supplies and Repairs	3,704.07	2,710.74
Ice for Water Coolers	12.00	
Purchase of Flags	210.00	
Capitol and Mansion Grounds	10,856.75	393.50
Miscellaneous Expense	3,715.72	868.14
Industrial Insurance		631.46
Retirement Contribution		2,373.92
Fuel Oil		3,596.86
Reversion	3,543.87	
Total Disbursements	$58,218.05	$76,504.71
Balance, End of Period		$71,780.29

BUILDINGS AND GROUNDS - MANSION REFURNISHING

	March 22, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance Beginning of Period		$6,562.57
Funds Provided From:		
Appropriation from Post War Reserve Fund	$8,000.00	
Total Funds Provided During Period	$8,000.00	
Total To Be Accounted For	$8,000.00	$6,562.57
Disbursements:		
Freight	$ 66.48	$ 3.84
Furniture	1,370.95	422.90
Curtains and Drapes		56.19
Redecorating		56.40
Upholstery		1,062.83
Total Disbursements	$1,437.43	$1,602.16
Balance, End of Period	$6,562.57	$4,960.41

Chapter 280 Section 4 1951 Statutes.

BUILDINGS AND GROUNDS - PRISON PIPE LINE FUND

	March 22, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$15,000.00
Funds Provided From:		
Appropriation *	$15,000.00	
Total Funds Provided During Period	$15,000.00	$15,000.00
Total To Be Accounted For	$15,000.00	$15,000.00
Disbursements:		
Freight and Express		$ 941.79
Supplies and Materials		8,455.41
Oil and Kerosene		138.89
Labor		1,303.45
Trenching		1,315.00
Plumbing		300.00
Plumbing Equipment		1,902.72
Total Disbursements	-	$14,357.26
Balance, End of Period	$15,000.00	$642.74

* Statutes 1951, Chapter 280, $15,000.00 appropriated for reconstruction and replacing that portion of state owned water pipe line between Nevada Orphans Home and Nevada State Prison.

BUILDINGS AND GROUNDS - CAPITOL BUILDING AND REPAIR FUND

	March 22, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$10,000.00
Funds Provided From:		
Appropriation *	$10,000.00	
Total Funds Provided During Period	$10,000.00	$10,000.00
Total To Be Accounted For	$10,000.00	$10,000.00
Disbursements:		
Contractor - Fire Dectector Company		$9,645.00
Advertising		71.80
Fire Extinguishers		40.00
Total Disbursements		$9,756.80
Balance, End of Period	$10,000.00	$243.20

* Statutes 1951, Chapter 280, $10,000.00 Appropriated for Fire Alarm System in Capitol Building.

BUILDINGS AND GROUNDS - CAPTIOL REPAIRS

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Balance, Beginning of Period		$60,000.00
Funds Provided From:		
Appropriation	$60,000.00	
Total Funds Provided During Period		$60,000.00
Total To Be Accounted For	$60,000.00	$60,000.00
Disbursements:		
Salaries		$ 966.50
Repairs		3,327.91
Supplies and Materials		3,494.09
Payment To Contractors		37,179.87
Labor		180.40
Sprinkling System		4,590.69
Sidewalks		361.30
Trimming Trees		935.00
Fire Hose		1,228.00
Lawn		136.00
Advertising Bids		252.20
Carpentry		249.00
Rugs and Rug Cleaning		2,762.08
Rubber Tile		3,525.00
Plumbing		60.00
Oil Furnace Repairs		49.50
Painting		415.80

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BUILDINGS AND GROUNDS - CAPITOL REPAIRS

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Disbursements (Continued):		
Miscellaneous		$ 277.10
Total Disbursements		$59,990.44
Balance, End of Period	$60,000.00	$9.56

* Appropriated by 1951 Legislature, Effective March 22, 1951.

BUILDINGS AND GROUNDS - STATE PRINTING OFFICE REPAIR

	March 22, 1951 July 1, 1952	Fiscal Year 1951-1952
Balance, Beginning of Period		$20,000.00
Funds Provided From:		
Appropriation *	$20,000.00	
Total Funds Provided During Period	$20,000.00	$20,000.00
Total To Be Accounted For	$20,000.00	$20,000.00
Disbursements:		
Supplies and Materials		$ 828.78
Gasoline and Oil		18.64
Payments to Contractors		17,354.48
Architect's Fee		1,041.27
Roofing		296.00
Advertising for Bids		294.90
Painting		143.84
Total Disbursements		$19,977.91
Balance, End of Period	$20,000.00	$22.09

* Appropriation made effective upon passage March 22, 1951.

STATE BOARD OF DENTAL EXAMINERS - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,075.66	$829.91
Funds Provided From:		
License Fees, Etc.	$1,055.00	$1,510.00
Total Funds Provided During Period	$1,055.00	$1,510.00
Total To Be Accounted For	$2,130.66	$2,339.91
Disbursements:		
Salaries		$150.00
Traveling Expense		75.00
Supplies	$ 2.10	
Printing	26.60	33.05
Equipment	22.05	
Dues	5.00	5.00
Rent (Examination Room)	40.00	15.00
Examiners	1,200.00	630.00
Flowers	5.00	
Total Disbursements	$1,300.75	$ 908.05
Balance, End of Period	$829.91	$1,431.86

NEVADA ATHLETIC COMMISSION - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,772.73	$1,928.69
Funds Provided From:		
Fees (Boxing, Wrestling, Referees and 2% of Gates)	$ 405.96	$ 549.16
Total Funds Provided During Period	$ 405.96	$ 549.16
Total To Be Accounted For	$2,178.69	$2,477.85
Disbursements:		
Traveling Expense	$ 200.00	$ 475.00
Office Supplies	50.00	40.42
Total Disbursements	$ 250.00	$ 515.42
Balance, End of Period	$1,928.69	$1,962.43

CIVIL AIR PATROL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$3,000.00
Total Funds Provided During Period		$3,000.00
Total To Be Accounted For		$3,000.00
Disbursements:		
Telephone and Telegraph		$ 3.60
Gasoline		204.19
Independence Lane Search		306.73
Freight, Telephone and Drugs		42.17
Repairs		101.80
Fuel Oil For Headquarters		27.60
Total Disbursements		$ 686.09
Balance, End of Period		$2,313.91

No funds previous to appropriation made by 1951 Legislature.

COLORADO RIVER COMMISSION - BASIC MAGNESIUM PROJECT

	Fiscal Year* 1950-1951	Calander Year* 1951
Balance, Beginning of Period	$ 230,862.47	$ 356,784.48
Funds Provided From:		
Townsite Rentals	$ 573,115.87	$ 572,959.78
Industrial Rentals	636,633.15	719,805.91
Utilities and Services - Townsite	38,703.15	42,948.10
Utilities and Services - Industrial Plant	1,473,838.70	1,592,242.49
Sales - Industrial Plant	91,388.52	151,774.07
Other Income	12,109.50	29,031.82
Total Funds Provided During Period	$2,825,788.89	$3,108,762.17
Total To Be Accounted For	$3,056,651.36	$3,465,546.65
Disbursements:		
Payrolls and Salaries	$ 610,786.60	$ 587,741.96
Retirement Fund Contributions and Expense	32,018.69	31,265.14
Industrial Insurance	12,160.15	12,325.07
Electrical Power Purchased	1,311,167.31	1,481,119.90
Switching Service and Communication Line Rentals	20,806.89	13,209.98
Water Purchased	3,099.06	3,654.74
Insurance Premiums	18,977.52	23,038.21
Fidelity Bond Premium	400.00	
Police Protection - County Sheriff	9,520.00	12,090.00
Railroad Tank Car Service	6,496.88	12,133.66

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COLORADO RIVER COMMISSION - BASIC MAGNESIUM PROJECT

	Fiscal Year* 1950-1951	Calendar Year* 1951
Disbursements (continued):		
Promotional Travel Expense	$ 3,829.62	$ 2,847.84
Telephone & Telegraph	40,445.33	39,220.17
Legal Expense	48.45	96.60
State Fees	7.70	9.10
Townsite Survey and Engineering		20,210.00
Material Purchases - Operation and Maintenance	111,119.19	125,930.48
Rental Refunds	3,836.98	1,700.79
Auditing	2,500.00	2,500.00
Payment to Federal	579,437.19	640,314.32
Total Disbursements	$2,766,657.56	$3,009,407.96
Balance, End of Period	$ 289,993.80	$ 456,138.69

* Reports submitted by Colorado River Commission, Basic Magnesium Project, for fiscal year 1950-1951 and calendar year 1951.

NEVADA STATE CONTRACTORS BOARD

	Calendar Year* 1951	Calendar Year* 1952
Balance, Beginning of Period	$15,860.58	
Funds Provided From:		
License Fees, Renewals, etc.	$25,016.72	
Transfer to Enforcement Fund	3,995.03	
Total Funds Provided During Period	$29,011.75	
Total To Be Accounted For	$44,872.33	
Disbursements:		
Salaries	$12,410.00	
Traveling Expense	4,135.25	
Stationery and Supplies	606.77	
Postage	375.80	
Telephone and Telegraph	338.39	
Utilities	35.00	
Miscellaneous	10.00	
Dues and Subscriptions	121.40	
Industrial Insurance	78.43	
Rent	1,476.00	
Repairs	17.65	
Legal Expenses	1,200.00	
Post Office and Safe Deposit Box Rent	17.00	
Audit Expense	200.00	
Transfer From Board Fund	3,995.03	
Total Disbursements	$25,016.72	
Balance, End of Period	$19,855.61	

*Operates on calendar year basis; 1952 report due after January 1, 1953.

CHILDREN'S HOME - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 93,815.38	
Funds Provided From:		
Receipts	$ 3,444.91	
Refunds		$ 503.62
Appropriations		208,285.00
Total Funds Provided During Period	$ 3,444.91	$208,788.62
Total To Be Accounted For	$ 97,260.29	$208,788.62
Disbursements:		
Salaries	$ 32,372.33	$ 35,364.51
Traveling Expense	325.95	374.07
Telephone and Telegraph	268.00	291.90
Insurance		680.12
Retirement Contribution		2,375.15
Office, Building and Farm Equipment	5,983.49	9,538.36
General Repairs	6,614.24	5,376.01
Truck and Tractor Expense	3,787.07	2,408.04
Utilities	1,695.42	1,872.35
Food	18,268.02	15,163.04
Clothing	7,066.96	7,096.37
Laundry	874.74	978.99
Fuel	3,594.59	5,827.01
Janitor Supplies	853.29	1,533.77
Education and Amusement	3,437.11	2,597.50
Children's Allowances	968.70	1,795.80
Medical Expense	1,283.41	1,341.74
Farm Expense	6,296.36	8,084.62
Miscellaneous Expense	3,488.71	4,948.59
Reversion	81.90	
Total Disbursements	$ 97,260.29	$107,647.94
Balance, End of Period		$101,140.68

CHILDREN'S HOME - HENRY WOOD CHRISTMAS FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Interest Received	$1,066.60	$840.60
Total Funds Provided During Period	$1,066.60	$840.60
Total To Be Accounted For	$1,066.60	$840.60
Disbursements:		
Cash and Gifts To Children	$ 380.75	$526.63
Savings Account for Children	685.85	313.97
Total Disbursements	$1,066.60	$840.60
Balance, End of Period	$0.00	$0.00

NEVADA STATE BOARD OF CHIROPRACTIC EXAMINERS - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,816.38	$2,414.00
Funds Provided From:		
License Renewals	$2,232.00	$7,308.65
Chiropractic - Physio-therapy Certificates	1,210.00	275.00
Examination and License Fees	130.00	5.00
Donation to Board Fund	3,029.35	
Miscellaneous		82.50
Total Funds Provided During Period	$6,601.35	$7,671.15
Total To Be Accounted For	$9,417.73	$10,085.15
Disbursements:		
Salaries	$1,032.54	$1,205.09
Traveling Expense	4,213.20	3,578.30
Supplies, Stationery and Printing	349.76	286.41
Postage, Telephone and Telegraph	509.98	348.15
Repairs	12.00	
Legal Fees and Miscellaneous Expense	886.25	218.71
Total Disbursements	$7,003.73	$5,636.66
Balance, End of Period	$2,414.00	$4,448.49

BUDGET DIRECTOR

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$11,239.18	
Funds Provided From:		
Appropriation		$20,890.00
Salary Increase		1,730.00
Appropriation Position Status Change		500.00
Total Funds Provided During Period		$23,120.00
Total To Be Accounted For	$11,239.18	$23,120.00
Disbursements:		
Salaries	$ 7,459.82	$ 9,635.12
Traveling Expense	263.10	167.45
Supplies and Stationery	730.53	132.15
Postage	35.76	34.31
Printing	78.85	
Telephone and Telegraph	989.45	275.33
Office Equipment	1,655.52	
Industrial Insurance		32.07
Retirement Contributions		382.85
Reversion	26.15	
Total Disbursements	$11,239.18	$10,659.28
Balance, End of Period		$12,460.72

CHILDREN'S HOME - SCHOOL TUITION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$6,000.00	
Funds Provided From:		
Appropriation		$46,000.00
Total Funds Provided During Period		$46,000.00
Total To Be Accounted For	$6,000.00	$46,000.00
Disbursements:		
Tuition Expense	$6,000.00	$23,000.00
Total Disbursements	$6,000.00	$23,000.00
Balance, End of Period		$23,000.00

CHILDREN'S HOME - SPECIAL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,507.34	$ 963.82
Funds Provided From:		
Donations	$ 926.84	$ 936.41
Total Funds Provided During Period	$ 926.84	$ 936.41
Total To Be Accounted For	$2,434.18	$1,900.23
Disbursements:		
Recreation Hall and Bowling Alley	$1,392.01	
Music Lessons	78.35	
All Disbursements for Fiscal Year 1951-1952		$ 496.15
Total Disbursements	$1,470.36	$ 496.15
Balance, End of Period	$ 963.82*	$1,404.08*

* A non-reverting fund.

SUNNY ACRES RECREATION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Donations	$152.14	
Total Funds Provided During Period	$152.14	
Total To Be Accounted For	$152.14	
Disbursements:		
Recreation Equipment	$152.14	
Total Disbursements	$152.14	
Balance, End of Period	$0.00	

This fund closed as of June 30, 1951.

STATE BOARD OF COSMETOLOGY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 714.78	
Funds Provided From:		
Delinquent Fees		$ 84.00
Hairdressers and Cosmetician License Examination Fees	$1,230.50	1,260.00
Establishment Fees	347.50	337.50
School Fees	125.00	180.00
Renewal Fees	1,542.50	1,550.00
Total Funds Provided During Period	$3,245.50	$3,411.50
Total To Be Accounted For	$3,960.28	$3,411.50
Disbursements:		
Salaries	$2,504.00	$2,467.50
Traveling Expense	873.14	277.75
Supplies and Stationery	32.00	17.56
Postage	30.00	55.00
Printing	223.35	195.25
Telephone and Telegraph	342.17	318.14
Dues and Subscriptions	35.00	25.00
Rent	120.00	150.00
Fidelity Bond		10.00
Repairs		8.00
Total Disbursements	$4,159.66	$3,524.20
Balance, End of Period	$ 199.38 *	$ 112.70*

* Secretary of Board states that these amounts have been provided from her personal funds, but are shown in form above to indicate that present fees are not sufficient to cover expenses.

STATE COUNCIL OF DEFENSE

	April 1, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$20,053.80
Funds Provided From:		
Appropriation	$21,500.00	
Total To Be Accounted For	$21,500.00	$20,053.80
Disbursements:		
Salaries	$ 1,250.00	$ 6,283.50
Traveling Expense	161.65	1,302.79
Supplies and Stationery	8.90	291.51
Postage	4.74	175.26
Printing	20.15	72.05
Telephone and Telegraph	.76	202.37

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STATE COUNCIL OF DEFENSE

	April 1, 1951 June 30, 1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Office Equipment		$ 695.15
Dues and Subscriptions		80.00
Freight and Express		24.09
Industrial Insurance		47.66
Retirement Contributions		68.42
Films		52.20
Bond		10.00
Fee		2.50
Total Disbursements	$1,446.20	$ 9,307.50
Balance, End of Period	$20,053.80	$10,746.30

STATE BOARD OF DISPENSING OPTICIANS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
License Fees		$260.00
Total Funds Provided During Period		$260.00
Total To Be Accounted For		$260.00
Disbursements:		
Supplies		$ 30.84
Printing		26.70
Total Disbursements		$ 57.54
Balance, End of Period		$202.46

* This Board created by 1951 Legislature, Chapter 300.

DEPARTMENT OF EDUCATION - TEACHERS INSTITUTE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Transfered From Distributive School Fund	$500.00	$480.00
Total Funds Provided During Period	$500.00	$480.00
Total To Be Accounted For	$500.00	$480.00
Disbursements:		
Traveling Expense	$337.67	
Printing	7.75	
Telephone and Telegraph	79.58	
Banquet Expense	23.91	
Dinner for Institute Speaker	3.75	
Contract Services	40.00	
Transferred to Distributive School Fund	7.34	
All Institute Expense for 1951-1952 not Otherwise classified		$480.00
Total Disbursements	$500.00	$480.00
Balance, End of Period	$0.00	$0.00

DEPARTMENT OF EDUCATION - TEXTBOOK COMMISSION

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Appropriations:		$1,500.00
Total Funds Provided During Period		$1,500.00
Total To Be Accounted For		$1,500.00
Disbursements:		
Traveling Expense		$757.09
Total Disbursements		$757.09
Balance, End of Period		$742.91

*Previous to 1951 Legislature Textbook Commission Monies transfered from Distributive School Fund
1951 Legislature made direct appropriation.

DEPARTMENT OF EDUCATION - SCHOOL LUNCH ADMINISTRATION

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$22,221.00
Office Supplies - Refund		13.35
Total Funds Provided During Period		$22,234.35
Total To Be Accounted For		$22,234.35
Disbursements:		
Salaries		$ 7,260.00
Traveling Expense		631.44
Supplies and Stationery		219.92
Postage		130.00
Printing		94.05
Telephone and Telegraph		237.23
Office Equipment		711.91
Dues and Subscriptions		10.00
Industrial Insurance		68.25
Retirement Contribution		369.85
Workshop Expense		23.10
Freight and Express		4.68
Moving Office Equipment		9.00
Total Disbursements		$ 9,769.43
Balance, End of Period		$12,464.92

* Audit report covers period 1950-1951.

DEPARTMENT OF EDUCATION VOCATIONAL REHABILITATION - STANDS FOR THE BLIND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 420.14	$ 420.14
Funds Provided From:		
Gross Sales	$21,601.91	$22,685.84
Total Funds Provided During Period	$21,601.91	$22,685.84
Total To Be Accounted For	$22,022.05	$23,105.98
Disbursements:		
Salaries		$ 4,173.35
Goods and Stand Operators Profit	$21,601.91	18,512.49
Total Disbursements	$21,601.91	$22,685.84
Balance, End of Period	$ 420.14 *	$ 420.14 *

* Balance retained in Treasurer's Office as an administrative fee.

DEPARTMENT OF EDUCATION - SCHOOL TEACHERS RETIREMENT SALARY

	Fiscal Year* 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriations		$321,590.00
Refunds		237.06
Total Funds Provided During Period		$321 827.06
Total To Be Accounted For		$321,827.06
Disbursements:		
Salaries		$ 7,894.54
Traveling Expense		57.71
Supplies and Stationery		319.32
Postage		157.17
Printing		30.35
Telephone and Telegraph		183.35
Office Equipment		1,779.96
Service and Repair		44.20
Dues and Subscriptions		10.00
Freight and Express		69.05
Industrial Insurance		31.39
Retirement Contributions		361.54
Contract Labor		18.00
Employers Contribution - Matching Fund for Teachers Retirement Contribution		255,236.45
Total Disbursements		$266,193.03
Balance, End of Period		$ 55,634.03

* Previous to June 30, 1951 this fund made available through transfer from School Teachers Permanent Fund. After July 1, 1951 appropriation made direct from Legislature. Audit Report covers Fiscal 1950-1951.

DEPARTMENT OF EDUCATION - EDUCATIONAL ADMINISTRATION

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Appropriations		$61,526.00
Salary Increase Appropriation		2,260.00
Total Funds Provided During Period		$63,786.00
Total To Be Accounted For		$63,786.00
Disbursements:		
Salaries		$17,830.00
Traveling Expense		677.69
Supplies and Stationery, Including Printing of Stationery		4,967.44
Postage		358.95
Telephone and Telegraph		629.05
Maintenance and Service Contracts		50.50

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DEPARTMENT OF EDUCATION - EDUCATIONAL ADMINISTRATION

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Disbursements (Continued):		
Office Equipment and Repairs		$ 583.32
Auto		1,532.88
Dues, Subscriptions and Books		191.10
Freight and Express		122.56
Auto Insurance		66.75
Trucks and Other Automotive Expense		260.17
G. E. D. Tests		50.00
Achievement Test		453.49
Industrial Insurance		45.54
Retirement Contributions		811.80
Total Disbursements		$28,631.24
Balance, End of Period		$35,154.76

* Audit report covers fiscal year 1950-1951.

DEPARTMENT OF EDUCATION - SCHOOL SURVEYS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$ 399.11
Funds Provided From:		
Federal Receipts	$ 667.00	$3,605.00
Total Funds Provided During Period	$ 667.00	$3,605.00
Total To Be Accounted For	$ 667.00	$4,004.11
Disbursements:		
Salaries	$ 255.00	$1,660.18
Traveling Expense		1,376.99
Supplies and Stationery		105.61
Postage		42.82
Printing		28.45
Telephone and Telegraph		101.50
Booklets	12.89	
Freight and Express		8.87
Industrial Insurance		3.83
Typewriter Repairs		10.75
Retirement Contribution		57.07
Total Disbursements	$ 267.89	$3,396.07
Balance, End of Period	$ 399.11	$ 608.04

* A non - reverting fund.

DEPARTMENT OF EDUCATION - SCHOOL RESEARCH

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 1,865.27	
Funds Provided From:		
Appropriated from General Fund		$ 3,000.00
Total Funds Provided During Period		$ 3,000.00
Total Funds To Be Accounted For	$ 1,865.27	$ 3,000.00
Disbursements:		
Salaries	$ 1,021.29	$ 291.25
Traveling Expense	254.85	140.21
Supplies and Stationery	56.73	358.10
Telephone and Telegraph	75.82	
Freight and Express	28.84	
Books and Pamphlets	68.17	
Films	37.94	
Summer School Session	315.85	
Total Disbursements	$ 1,859.49	$ 789.56
Balance, End of Period	$ 5.78	$ 2,210.44

Balance reverted to Distributive School Fund for 1950-1951.

DEPARTMENT OF EDUCATION - SCHOOL RELIEF

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
From Distributive School Fund	$13,509.60	$24,730.84
Total Funds Provided During Period	$13,509.60	$24,730.84
Total To Be Accounted For	$13,509.60	$24,730.84
Disbursements:		
Apportionments	$13,509.60	$24,730.84
Total Disbursements	$13,509.60	$24,730.84
Balance, End of Period	$0.00	$0.00

DEPARTMENT OF EDUCATION - AID TO RURAL SCHOOLS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$11,875.00
Total To Be Accounted For		$11,875.00
Disbursements:		
Apportionment		$ 7,717.49
Total Disbursements		$ 7,717.49
Balance, End of Period		$ 4,157.51

Audit report covers Fiscal Year 1950-1951.

DEPARTMENT OF EDUCATION - HIGH SCHOOL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
From General Fund		$700,000.00
Total Funds Provided During Period		$700,000.00
Total To Be Accounted For		$700,000.00
Disbursements:		
School Apportionments		$308,054.96
Total Disbursements		$308,054.96
Balance, End of Period		$391,945.04

Audit report covers Fiscal Year 1950-1951.

DEPARTMENT OF EDUCATION - DISTRIBUTIVE SCHOOL FUND
DISTRICT DEPUTIES EXPENSE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$28,237.67	
Funds Provided From:		
Transfer from Distributive School Fund	$ 5,925.00	$79,315.00
Fifth District Office	71.63	
Refund on Achievement Test		94.73
Total Funds Provided During Period	$ 5,996.63	$79,409.73
Total To Be Accounted For	$34,234.30	$79,409.73
Disbursements:		
Salaries	$24,695.21	$24,750.00
Traveling Expense	4,703.96	5,763.39
Office Supplies and Stationery	672.55	717.35
Postage	519.64	467.69
Printing	225.25	121.75
Telephone and Telegraph	1,514.30	1,593.98
Service and Repair	75.99	15.50
Office Equipment	950.52	607.94
Repair and Delivery of Surplus Car	200.00	
Dues and Subscriptions	167.50	182.65
Freight and Express	83.88	8.51
Contract Labor	232.50	87.82
Books	99.97	
Achievement Tests	71.66	95.37
Industrial Insurance		139.35
Retirement Contribution		1,252.63
Repairs		116.50
Secretarial Help		2,952.78
Reversion	21.37	
Total Disbursements	$34,234.30	$38,873.21
Balance, End of Period		$40,536.52

DEPARTMENT OF EDUCATION - INDIAN EDUCATION

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Balance, Beginning of Period		$ 7,248.06
Funds Provided From:		
Federal Receipts		$144,000.00
Total Funds Provided During Period		$144,000.00
Total To Be Accounted For		$151,248.06
Disbursements:		
Salaries		$ 7,920.00
Traveling Expense		1,431.98
Supplies and Stationery		118.83
Postage		35.03
Printing		56.96
Telephone and Telegraph		258.47
Office Equipment		638.16
Two School Buses		9,056.33
Industrial Insurance		41.79
Retirement Contribution		395.78
Disbursements to Schools		120,827.95
Other Insurance		2,302.54
Auto Equipment		764.91
Total Disbursements		$143,848.73
Balance, End of Period		$ 7,399.33 **

* Audit Report Covers Fiscal Year 1950-1951

** A Non-Reverting Fund

DEPARTMENT OF EDUCATION - BOARD OF EDUCATION TRAVEL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,740.21	
Funds Provided From:		
Appropriations		$2,000.00
Total Funds Provided During Period		$2,000.00
Total To Be Accounted For	$1,740.21	$2,000.00
Disbursements:		
Travel Expense	$ 849.91	$ 449.78
Total Disbursements	$ 849.91	$ 449.78
Balance, End of Period	$ 890.30 *	$1,550.22

* Reverted to Distributive School Fund.

DEPARTMENT OF EDUCATION - OFFICE DEPUTY

	Fiscal Year 1950-1951*	Fiscal Year 1951-1952
Funds Provided From:		
Appropriations		$11,726.00
Total Funds Provided During Period		$11,726.00
Total To Be Accounted For		$11,726.00
Disbursements:		
Salaries		$ 4,950.00
Travel Expense		247.96
Repairs		224.40
Dues, Subscriptions and Books		25.75
Freight and Express		12.55
Retirement Contribution		46.53
Industrial Insurance		27.00
Total Disbursements		$ 5,534.19
Balance, End of Period		$ 6,191.81

* Audit report covers Fiscal Year 1950-1951.

DEPARTMENT OF EDUCATION - SCHOOL LUNCH REVOLVING

	Fiscal Year 1950-1951*	Fiscal Year 1951-1952
Balance, Beginning of Period		$3,092.74
Funds Provided From:		
Refund on Freight Costs		$3,717.10

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DEPARTMENT OF EDUCATION - SCHOOL LUNCH REVOLVING

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
(Continued)		
Total Funds Provided During Period		$3,717.10
Total To Be Accounted For		$6,809.84
Disbursements:		
Freight and Handling Costs		$3,475.96
Total Disbursements		$3,475.96
Balance, End of Period		$3,333.88

* Audit report covers period from appropriation March 15, 1951 to June 30, 1951.

DEPARTMENT OF EDUCATION - SCHOOL TEACHERS PERMANENT FUND

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Balance, Beginning of Period		$ 3,475.87
Funds Provided From:		
Transfers From:		
Public School Teachers Retirement Salary Fund		$ 839.31
Members Savings Annuity		3,701.05
Redemption of Bonds		51,765.00
Taxes		153.15
Amortization of Bond Premiums		3,200.00
Interest on Bonds		5,801.95
Total Funds Provided During Period		$65,460.46
Total To Be Accounted For		$68,936.33
Disbursements:		
Retirement contribution		$20,218.67
Contribution Refunds		565.86
Total Disbursements		$20,784.53
Balance, End of Period		$48,151.80

* See Audit Report for Fiscal Year 1950-1951.

DEPARTMENT OF EDUCATION - PUBLIC SCHOOL TEACHERS MEMBERS SAVINGS ANNUITY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$3,701.05	$3,701.05
Total To Be Accounted For	$3,701.05	$3,701.05
Disbursements:		
Transferred to School Teachers Permanent Fund		$3,701.05
Total Disbursements		$3,701.05
Balance, End of Period	$3,701.05	

DEPARTMENT OF EDUCATION - SCHOOL LUNCH PROGRAM FEDERAL ASSISTANCE

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Federal Receipts		$42,910.00
Total Funds Provided During Period		$42,910.00
Total To Be Accounted For		$42,910.00
Disbursements:		
Apportioned to Schools		$41,880.18
Total Disbursements		$41,880.18
Balance, End of Period		$ 1,029.82

* Audit Report Covers Fiscal Year 1950-1951.
** These balances are obligated to schools showing the greatest need for additional financial assistance and are disbursed in the following fiscal year.

DEPARTMENT OF EDUCATION - FEDERAL VOCATIONAL EDUCATION
SMITH - HUGHES - GEORGE - BARDON FUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 56,023.66	$ 51,986.94
Funds Provided From:		
Allotment - Smith - Hughes	$ 25,940.92	$ 29,904.64
Allotment - George - Bardon	67,013.66	68,108.42
Total Funds Provided During Period	$ 92,954.58	$ 98,013.06
Total To Be Accounted For	$148,978.24	$150,000.00
Disbursements:		
Salaries	$ 9,260.54	$ 13,569.48

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DEPARTMENT OF EDUCATION - FEDERAL VOCATIONAL EDUCATION
SMITH - HUGHES - GEORGE - BARDON FUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Traveling Expense	$ 2,577.37	$ 2,355.08
Supplies and Stationery	762.72	414.28
Postage	157.50	158.21
Printing	75.00	141.57
Telephone and Telegraph	198.69	246.88
Subsidies to Schools	83,959.48	95,099.92
Total Disbursements	$96,991.30	$111,985.42
Balance, End of Period	$51,986.94	$ 38,014.58

DEPARTMENT OF EDUCATION - VOCATIONAL EDUCATION
PROSPECTOR'S LABORATORY FEES FUND

	Fiscal Year 1950-1951*	Fiscal Year 1951-1952
Balance, Beginning of Period		$16.84
Funds Provided From:		
Deposit from Pershing County High School		$16.00
Total Funds Provided During Period		$16.00
Total To Be Accounted For		$32.84
Balance, End of Period		$32.84**

* Audit report covers fiscal year 1950-1951.
** A non-reverting fund.

DEPARTMENT OF EDUCATION - STATE VOCATIONAL REHABILITATION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,050.87	
Funds Provided From:		
Appropriations		$19,220.00
Total Funds Provided During Period		$19,220.00
Total To Be Accounted For	$5,050.87	$19,220.00

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DEPARTMENT OF EDUCATION - STATE VOCATIONAL REHABILITATION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Examinations	$ 264.00	$ 430.25
Surgery and Treatment	361.99	1,441.82
Prosthetic Appliances	1,053.37	1,271.97
Hospitalization and Convalescent Care	466.76	1,244.22
Training and Training Materials	2,201.60	2,420.16
Maintenance and Transportation	562.15	1,188.87
Occupational Tools, Equipment and Licenses	140.00	177.41
Reversion	1.00	
Total Disbursements	$5,050.87	$ 8,174.70
Balance, End of Period		$11,045.30

DEPARTMENT OF EDUCATION - FEDERAL VOCATIONAL REHABILITATION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 1,455.50	$ 253.05
Funds Provided From:		
Federal Receipts	$17,993.81	$24,039.95
Total Funds Provided During Period	$17,993.81	$24,039.95
Total To Be Accounted For	$19,449.31	$24,293.00
Disbursements:		
Salaries	$11,260.82	$12,650.00
Traveling Expense	1,412.41	2,216.27
Supplies and Stationery	389.96	88.73
Postage	180.50	91.11
Printing	66.00	123.78
Telephone and Telegraph	33.32	
Transportation of Clients		63.75
Freight and Express	7.66	1.50
Retirement Contribution	585.02	596.39
Examinations	264.00	430.25
Surgery and Treatment	361.99	1,441.82
Prosthetic Appliances	1,053.37	1,271.97
Hospitalization and Convalescent Care	466.76	1,244.22
Training and Training Materials	2,201.60	2,420.16
Maintenance and Transportation	562.15	1,041.63
Occupational Tools, Equipment and Licenses	140.00	177.41
Office Equipment	210.71	356.74

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DEPARTMENT OF EDUCATION - FEDERAL VOCATIONAL REHABILITATION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Industrial Insurance		$ 77.27
Total Disbursements	$19,196.26	$24,293.00
Balance, End of Period	$ 253.05 *	

* A non-reverting fund.

DEPARTMENT OF EDUCATION - DISTRIBUTIVE SCHOOL GENERAL SCHOOL SUPPORT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 54,889.81	$ 451,223.86
Funds Provided From:		
Interest on Bonds	$ 93,853.75	$ 91,742.91
Appropriations	2,083,580.00	2,210,098.00
Refunds and Reversions From Other Education Funds	6,043.28	4.50
Interest on Land Contracts	11,033.48	12,447.67
Mineral Land Leases	317,572.00	178,230.64
Total Funds Provided During Period	$2,512,082.51	$ 2,492,523.72
Total To Be Accounted For	$2,566,972.32	$ 2,943,747.58
Disbursements:		
Apportionments	$2,087,851.50	$ 2,210,098.00
Error in School Lunch	1,140.36	
Transfer to School Relief	13,509.60	24,730.84
Transfer to Emergency School Support	5,000.00	4,500.00
Transfer to Deputies Salaries	5,925.00	
Institute Expense	492.66	480.00
Insurance	285.21	
Retirement Contribution	1,544.13	
Transfer to General Fund to Correct Error in Controller's Report *		5,900.00 *
Supplemental Apportionments		7,476.00
Total Disbursements	$2,115,748.46	$ 2,253,184.84
Balance, End of Period	$ 451,223.86	$ 690,562.74

* Chapter 316 Sec. 7, 1951 Statutes of Nevada.

DEPARTMENT OF EDUCATION - PERMANENT SCHOOL FUND

	Fiscal Year 1950-1951*	Fiscal Year 1951-1952
Balance, Beginning of Period		$305,125.64
Funds Provided From:		
Bonds Redeemed or Sold		$ 17,500.00
Amortization of Bond Premium		2,840.00
Court Fines		54,006.10
Sale of Public Lands		21,627.13
Miscellaneous		208.13
Total Funds Provided During Period		$ 96,181.36
Total To Be Accounted For		$401,307.00
Disbursements:		
Purchase of Bonds		$377,861.69
Total Disbursements		$377,861.69
Balance, End of Period		$ 23,445.31**

* Audit Report Covers Fiscal Year 1950-1951.
** A non-reverting fund.

DEPARTMENT OF EDUCATION - EMERGENCY SCHOOL SUPPORT

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
From Distributive School Fund		$ 4,500.00
Total Funds Provided During Period		$ 4,500.00
Total To Be Accounted For		$ 4,500.00
Disbursements:		
Apportionments		$ 4,500.00
Total Disbursements		$ 4,500.00
Balance, End of Period		$0.00

* Audit Report Covers Fiscal Year 1950-1951.

DEPARTMENT OF EDUCATION - BUREAU OF CERTIFICATION

	Fiscal Year 1950-1951*	Fiscal Year 1951-1952
Balance, Beginning of Period		$ 438.70
Funds Provided From:		
Certification Fees		$3,076.50
Total Funds Provided During Period		$3,076.50
Total To Be Accounted For		$3,515.20
Disbursements:		
Salaries		$1,086.27
Office Supplies and Stationery		145.76
Postage		263.08
Printing		482.95
Telephone and Telegraph		94.75
Office Equipment		293.50
Industrial Insurance		2.35
Repairs		23.50
Retirement Contribution		45.47
Total Disbursements		$2,437.63
Balance, End of Period		$1,077.57 **

* Audit report covers Fiscal Year 1950-1951.
** A non-reverting fund.

DEPARTMENT OF EDUCATION - CARE OF DEAF, DUMB AND BLIND

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$26,600.00
Total Funds Provided During Period		$26,600.00
Total To Be Accounted For		$26,600.00
Disbursements:		
Traveling Expense		$ 27.50
Tuition and Care		17,951.17
Total Disbursements		$17,978.67
Balance, End of Period		$8,621.33

* Audit Report covers Fiscal Year 1950-1951.

NEVADA STATE BOARD OF EMBALMERS - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$169.55	$142.60
Funds Provided From:		
License Renewals	$280.00	$285.00
Apprentice Fees	15.00	9.00
Delinquent License Fee		10.00
Examination Fees	100.00	
Total Funds Provided During Period	$395.00	$304.00
Total To Be Accounted For	$564.55	$446.60
Disbursements:		
Salaries	$135.00	$110.00
Traveling Expense	195.00	65.00
Supplies and Stationery		4.50
Postage	9.05	9.73
Printing	11.00	5.45
Miscellaneous		5.00
Dues and Subscriptions	50.00	50.00
Treasurer's Bond	5.00	
Examination Expense	16.90	
Total Disbursements	$421.95	$249.68
Balance, End of Period	$142.60	$196.92

STATE ENGINEERS - STATE ENGINEERS OFFICE FUND - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$39,933.99	
Funds Provided From:		
Miscellaneous Receipts	$43.70	$7,053.14
Appropriation	1,800.00	91,500.00
Total Funds Provided During Period	$ 1,843.70	$98,553.14
Total To Be Accounted For	$41,777.69	$98,553.14
Disbursements:		
Salaries	$36,777.84	$36,993.14
Total Traveling Expense	2,314.08	2,825.37
Office Supplies	1,846.73	5,905.52
Equipment	687.33	3,296.30
Reversion	151.71	
Total Disbursements	$41,777.69	$49,020.33
Balance, End of Period		$49,532.81

STATE ENGINEERS - ENGINEERS FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 9,638.10	$ 8,941.85
Funds Provided From:		
State Fees, Applications, Etc.	$20,909.17	$26,177.46
Funds Provided During Period	$20,909.17	$26,177.46
Funds To Be Accounted For	$30,547.27	$35,119.31
Disbursements:		
Publications	$ 5,170.00	$ 4,560.00
Refunds	1,187.50	1,581.50
Record Certificates	172.00	161.00
Blue Print	300.29	220.55
Deposited With State Treasurer	14,775.63	15,711.09
Total Disbursements	$21,605.42	$22,234.14
Balance, End of Period	$8,941.85*	$12,885.17*

* A non-reverting fund.

STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT - HUMBOLDT GENERAL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Humboldt Water Distribution District	$11,413.50	$12,257.18
Total Funds Provided During Period	$11,413.50	$12,257.18
Total To Be Accounted For	$11,413.50	$12,257.18
Disbursements:		
Salaries	$ 2,080.61	$ 4,084.53
Traveling Expense	1,224.49	1,146.27
Supplies	210.85	276.03
Telephone and Telegraph	173.05	165.58
Rent	900.00	900.00
Miscellaneous		31.37
Equipment	1,122.57	1,520.74
U. S. Geological Survey	4,426.41	3,350.33
Retirement	874.11	620.68
Industrial Insurance	400.66	161.65
Miscellaneous	.75	
Total Disbursements	$11,413.50	$12,257.18
Balance, End Of Period	$0.00	$0.00

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STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT - HUMBOLDT GENERAL

(Continued)

This fund is used as a means of paying expenses of various districts within the Humboldt Water Distribution District. Where the expense is allocable to one particular district, the charge is later made. But expenses alloca le to all districts, such as the item "Rent, $900.00", are paid out of this fund without further allocation to Districts.

STATE ENGINEERS - HUMBOLDT WATER DISTRIBUTION DISTRICT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$35,261.98	$42,816.26
Funds Provided From:		
Tax Receipts	$47,036.15	$47,278.84
Total Funds Provided During Period	$47,036.15	$47,278.84
Total To Be Accounted For	$82,298.13	$90,095.10
Disbursements:		
Salaries	$21,186.77	$16,071.24
Travel	1,873.80	1,160.48
U. S. Geological Survey	6,264.15	3,442.33
Telephone and Telegraph	397.42	399.98
Supplies	543.57	450.35
Equipment	1,121.65	1,894.13
Gas and Oil	2,882.42	1,863.39
Other Car Expense	2,532.58	1,780.69
Rent	900.00	900.00
Retirement	832.86	620.68
Industrial Insurance	400.66	161.65
Advisory Board	285.80	271.75
Miscellaneous	17.75	59.25
Transfer (To cover delinquent taxes)	242.44	159.49
Total Disbursements	$39,481.87	$29,235.41
Balance, End of Period	$42,816.26	$60,859.69

STATE ENGINEER - WHITE RIVER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$243.87	$987.87
Funds Provided From:		
Tax Receipts	$744.00	
Total Funds Provided During Period	$744.00	
Total To Be Accounted For	$987.87	$987.87
Balance, End of Period	$987.87	$987.87

STATE ENGINEERS - WELL DRILLERS LICENSE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$394.53	$389.63
Funds Provided From:		
License Fees	$196.00	$249.50
Total Funds Provided During Period	$196.00	$249.50
Total To Be Accounted For	$590.53	$639.13
Disbursements:		
Supplies	$ 96.00	
Printing	69.40	
Miscellaneous	35.50	
All Disbursements for Fiscal Year 1950-1951		$230.35
Total Disbursements	$200.90	$230.35
Balance, End of Period	$389.65	$408.78

ENGINEERS FUND - MUDDY RIVER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 836.76	$1,362.32
Funds Provided From:		
Tax Receipts	$2,097.56	$1,103.98
Total Funds Provided During Period	$2,097.56	$1,103.98
Total To Be Accounted For	$2,934.32	$2,466.30
Disbursements:		
Salaries	$ 710.00	$ 810.00
Traveling Expense		35.26

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ENGINEERS FUND - MUDDY RIVER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continued):		
Miscellaneous	$ 105.47	
U. S. Geological Survey	756.53	$ 290.00
Total Disbursements	$1,572.00	$1,135.26
Balance, End of Period	$1,362.32	$1,331.04

STATE ENGINEERS - CURRANT AND DUCKWATER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,657.71	$2,377.41
Funds Provided From:		
Tax Receipts	$2,154.73	$2,051.10
Total Funds Provided During Period	$2,154.73	$2,051.10
Total To Be Accounted For	$4,812.44	$4,428.51
Disbursements:		
Salaries	$1,834.50	$1,758.50
Traveling Expense	521.85	566.88
Supplies and Stationery	36.80	
Telephone and Telegraph	5.20	
Miscellaneous	16.00	
Industrial Insurance	20.68	
Total Disbursements	$2,435.03	$2,325.38
Balance, End of Period	$2,377.41	$2,103.13

STATE ENGINEER - PAHRANAGAT LAKE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,556.27	$1,633.52
Funds Provided From:		
Tax Receipts	$ 936.84	$1,519.51
Total Funds Provided During Period	$ 936.84	$1,519.51
Total To Be Accounted For	$2,493.11	$3,153.03
Disbursements:		
Salaries	$ 419.00	$1,119.58
Traveling Expense	32.00	22.00
Supplies and Stationery	4.94	

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STATE ENGINEER - PAHRANAGAT LAKE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Miscellaneous	$ 69.37	$ 104.73
Equipment	326.28	
Industrial Insurance	8.00	
Total Disbursements	$ 859.59	$1,246.31
Balance, End of Period	$1,633.52	$1,906.72

STATE ENGINEERS - PAHRUMP VALLEY BASIN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,578.18	$2,570.92
Funds Provided From:		
Tax Receipts	$1,024.72	$1,059.24
Total Funds Provided During Period	$1,024.72	$1,059.24
Total To Be Accounted For	$3,602.90	$3,630.16
Disbursements:		
Salaries	$ 333.33	$ 750.00
Equipment	698.65	
Total Disbursements	$1,031.98	$ 750.00
Balance, End of Period	$2,570.92	$2,880.16

STATE ENGINEERS - LAS VEGAS ARTESIAN BASIN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$4,332.42	$4,060.55
Funds Provided From:		
Tax Receipts	$4,333.33	$6,906.03
Total Funds Provided During Period	$4,333.33	$6,906.03
Total To Be Accounted For	$8,665.75	$10,966.58
Disbursements:		
Salaries	$3,465.38	$3,695.71
Traveling Expense	67.05	440.15
Supplies and Stationery	9.58	460.00
Telephone and Telegraph	76.00	176.95
Miscellaneous	17.40	620.00

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STATE ENGINEERS - LAS VEGAS ARTESIAN BASIN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Equipment	$ 550.34	
Retirement Contribution	209.06	$ 219.80
Industrial Insurance	72.00	45.00
Other	138.39	
Total Disbursements	$4,605.20	$5,657.61
Balance, End of Period	$4,060.55	$5,308.97

STATE ENGINEERS - VIRGIN RIVER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$544.02	$446.09
Funds Provided From:		
Tax Receipts		$700.00
Total Funds Provided During Period		$700.00
Total To Be Accounted For	$544.02	$1,146.09
Disbursements:		
Salaries	$38.00	$8.00
Traveling Expense	17.25	
Telephone and Telegraph	2.00	
Equipment	40.68	
U. S. Geological Survey		650.00
Total Disbursements	$97.93	$658.00
Balance, End of Period	$446.09	$488.09

STATE ENGINEER - BAKER AND LEHMAN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$723.42	$776.93
Funds Provided From:		
Miscellaneous Receipts	$689.21	$.02
Total Funds Provided During Period	$689.21	$.02
Total To Be Accounted For	$1,412.63	$776.95

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STATE ENGINEER - BAKER AND LEHMAN

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
(Continued)		
Disbursements:		
Salaries	$615.00	$455.00
Traveling Expense	13.50	7.25
Industrial Insurance	7.20	
Total Disbursements	$635.70	$462.25
Balance, End of Period	$776.93	$314.70

STATE ENGINEERS - UNDERGROUND WATER (HYDROLOGIST)

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation by 1951 Legislature		$15,480.00
Total Funds Provided During Period		$15,480.00
Total To Be Accounted For		$15,480.00
Disbursements:		
Salaries		$ 3,467.68
Traveling Expense		488.13
Supplies		44.90
Printing		148.00
Telephone and Telegraph		1.60
Equipment		921.71
Retirement Contributions		149.52
Industrial Insurance		18.00
Total Disbursements		$ 5,239.54
Balance, End of Period		$10,240.46

STATE ENGINEER - COOPERATIVE SNOW SURVEY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,411.85	
Funds Provided From:		
Appropriation (Legislature)		$3,024.00
Total Funds Provided During Period		$3,024.00
Total To Be Accounted For	$1,411.85	$3,024.00
Disbursements:		
Salaries	$ 964.55	$ 697.87

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STATE ENGINEER - COOPERATIVE SNOW SURVEY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Traveling Expense	$ 1.83	$ 18.32
Supplies and Stationery	224.09	253.34
Telephone and Telegraph		1.25
Miscellaneous	17.28	
Equipment	62.17	143.19
Other	64.64	83.80
Industrial Insurance	77.29	27.43
Total Disbursements:	$1,411.85	$1,225.20
Balance, End of Period		$1,798.80

STATE ENGINEER - COOPERATIVE STREAM MEASUREMENT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning Of Period	$4,663.69	
Funds Provided From:		
Miscellaneous Receipts	$1,248.00	$ 580.00
Appropriation (Legislature)		12,000.00
Total Funds Provided During Period	$1,248.00	$12,580.00
Total To Be Accounted For	$5,911.69	$12,580.00
Disbursements:		
Salaries	$5,911.69	$ 6,780.00
Total Disbursements	$5,911.69	$ 6,780.00
Balance, End of Period		$ 5,800.00

STATE ENGINEERS - UNDERGROUND WATER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$17,919.43	
Funds Provided From:		
Appropriations (Legislature)		$15,109.00
Miscellaneous Receipts		475.00
Total Funds Provided During Period		$15,584.00
Total To Be Accounted For	$17,919.43	$15,584.00

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STATE ENGINEERS - UNDERGROUND WATER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
(Continued)		
Disbursements:		
Salaries	$13,939.81	$7,291.34
Traveling Expense	669.92	458.79
Supplies and Stationery	168.72	34.33
Printing	1,416.30	
Retirement Contribution		10.02
Equipment	732.89	7.00
Other	624.89	
Miscellaneous	366.89	1.16
Reversion	.01	
Total Disbursements	$17,919.43	$7,802.64
Balance, End of Period		$7,781.36

BOARD OF EXAMINERS IN THE BASIC SCIENCES

	April 1, 1951, June 30, 1952 *
Funds Provided From:	
Gift From Nevada Medical Association	$200.00
Fees	595.00
Total Funds Provided During Period	$795.00
Total To Be Accounted For	$795.00
Disbursements:	
Salaries	$548.00
Traveling Expense	9.00
Supplies and Stationery	3.36
Postage	10.00
Printing	49.75
Dues and Subscriptions	25.00
Bond Premium	8.35
Decal	8.00
Total Disbursements	$661.46
Balance, End of Period	$133.54

* Created by the 1951 Legislature.

NEVADA FAIR OF INDUSTRY - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 875.05	$ 408.93
Funds Provided From:		
Receipts	$2,263.25	$6,549.00
Total Funds Provided During Period	$2,263.25	$6,549.00
Total To Be Accounted For	$3,138.30	$6,957.93
Disbursements:		
Salaries	$ 944.70	$ 869.00
Traveling Expense	54.92	141.35
Supplies and Stationery	91.46	302.30
Postage	21.00	13.32
Printing	122.75	250.65
Telephone and Telegraph	17.37	30.59
Truck Equipment		89.00
Freight and Express		10.00
Premium Payments	976.00	1,823.50
Repairs	501.17	
Total Disbursements	$2,729.37	$3,529.71
Balance, End of Period	$ 408.93	$3,428.22

GOVERNOR'S OFFICE - GOVERNOR PITTMAN

	July 1, 1950, December 31, 1950
Balance, Beginning of Period	$32,099.83
Funds Provided From:	
Miscellaneous Receipts	$ 525.55
Salary Increase Appropriation	900.00
Total Funds Provided During Period	$ 1,425.55
Total To Be Accounted For	$33,525.38
Disbursements:	
Salaries	$ 8,211.52
Traveling Expense	805.28
Supplies and Stationery	364.41
Postage	88.62
Telephone and Telegraph	1,302.00
Office Equipment	1,180.30
Conference Fees	500.00
Mansion Maintenance	4,279.18
Total Disbursements	$16,731.31
Balance, End of Period	$16,794.07

GOVERNOR'S OFFICE - GOVERNOR RUSSELL

	January 1, 1951, June 30, 1951.	Fiscal Year 1951-1952
Balance, Beginning of Period	$16,794.07	
Funds Provided From:		
Miscellaneous Receipts	$ 838.90	
Transfer To	57.65	
Salary Increase Appropriation and Extra Clerical		$ 6,560.00
Appropriations		47,388.00
Total Funds Provided During Period	$ 896.55	$51,948.00
Total To Be Accounted For	$17,690.62	$51,948.00
Disbursements:		
Salaries	$8,418.34	$17,641.10
Traveling Expense	1,214.48	961.01
Supplies and Stationery	464.46	743.63
Postage	125.48	276.43
Telephone and Telegraph	1,430.84	326.91
Miscellaneous		36.13
Office Equipment	32.05	205.50
Legal Counsel	900.00	
Mansion Maintenance	4,246.58	
Transfer From	57.65	
Dues and Subscriptions		60.75
Industrial Insurance		59.40
Repairs		200.00
Retirement Contribution		615.18
Photos		37.91
Notary Expense		35.00
Flags		3.25
Conference Fees		1,000.00
Telephone - Exchange		341.67
Telephone - Long Distance		834.56
Reversion	800.74	
Total Disbursements	$17,690.62	$23,378.43
Balance, End of Period		$28,569.57

OFFICE AND MANSION OF THE GOVERNOR - MANSION MAINTENANCE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$14,400.00
Total Funds Provided During Period		$14,400.00
Total To Be Accounted For		$14,400.00
Disbursements:		
Salaries		$2,400.00
Supplies and Stationery		223.09
Telephone and Telegraph		247.95
Utilities		408.10
Industrial Insurance		50.40
Retirement Contribution		98.50
Grounds Upkeep		85.79
Fuel		282.98
Flowers		33.41
Groceries		2,503.52
Milk		379.23
Garbage Disposal		24.00
Laundry and Cleaning		183.34
Entertaining		29.95
Miscellaneous		88.55
Total Disbursements		$7,038.81
Balance, End of Period		$7,361.19

DEPARTMENT OF HEALTH - LOCAL AND PRIVATE FUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$1,958.45
Funds Provided From:		
Private *	$ 8,100.00	$ 9,550.00
Local	17,700.14	21,271.95
Total Funds Provided During Period	$25,800.14	$30,821.95
Total To Be Accounted For	$25,800.14	$32,780.40
Disbursements:		
Salaries	$18,194.29	$22,521.77
Traveling Expense	5,647.40	5,402.69
Office Supplies		1,372.95
Total Disbursements	$23,841.69	$29,297.41
Balance, End of Period	$ 1,958.45	$ 3,482.99

* Denotes money received from Indian Service Contract.

DEPARTMENT OF HEALTH - STATE APPROPRIATED FUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		
Division of Vital Statistics	$10,257.28	
Division of Public Health Engineering	11,654.16	
State Hygienic Laboratory	21,254.32	
Rheumatic Fever Program	19,561.95	
State Hospital Survey and Planning	6,643.64	
Preventive Medical Services	40,704.91	
Total Balance	$110,076.26	
Funds Provided From:		
Transfer	$ 250.00	
Appropriation	--	$452,602.00
License Fees and Donations		1,710.00
Total Funds Provided During Period	$ 250.00	$454,312.00
Total To Be Accounted For	$110,326.26	$454,312.00
Disbursements:		
Salaries	$ 55,016.31	$ 69,644.40
Travel	9,142.96	4,273.56
Office Supplies	4,132.57	5,386.73
Equipment	2,875.44	2,283.12
Transfer	250.00	
Drugs and Biologics	1,519.84	371.95
Other Expenses	4,687.58	2,883.42
Hospital Care	4,989.39	79,581.93
Appliances	1,407.00	3,472.25
Professional Services		7,738.40
Other Supplies	4,817.90	8,019.87
Other Professional Services	10,335.40	4,780.00
Reversion	11,151.87	
Total Disbursements:	$110,326.26	$188,435.63
Balance, End of Period		$265,876.37*

* Balance for Fiscal Year 1951-1952 made up as follows:

Division of Vital Statistics	$12,328.62
Division of Public Health Engineering	18,962.07
State Hygienic Laboratory	28,639.78
Division of Dental Health	15,094.13
Tuberculosis Control Subsidy	76,098.37
Crippled Childrens Services	57,005.13
Hospital Licensure Administration	1,466.14
Preventive Medical Services	56,282.13
Total Balance June 30, 1952.	$265,876.37

DEPARTMENT OF HEALTH - FEDERAL FUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$30,549.62	$40,339.43
Funds Provided From:		
Federal Receipts	$209,833.21	$214,386.57
Total Funds Provided During Period	$209,833.21	$214,386.57
Total To Be Accounted for	$240,382.83	$254,726.00
Disbursements:		
Salaries	$90,307.48	$99,533.90
Travel	20,934.04	15,908.00
Office Supplies	2,843.03	6,935.69
Equipment	431.50	1,497.02
Drugs and Biologics	522.46	2,044.71
Other Expense	5,598.11	4,056.77
Hospital Care	20,841.87	24,978.57
Appliances	577.00	805.95
Professional Services		12,481.62
Other Supplies	6,772.69	4,897.52
Joint Merit System	1,878.02	1,725.05
Retirement Participation	5,456.77	
Clark County Unit	18,600.00	21,850.00
Reno Cancer Clinic	1,740.00	1,740.00
Unliquidated Encumbrances	3,020.68	3,073.51
Other Personal Services	20,519.75	13,705.00
Technical Training		1,193.09
Total Disbursements	$200,043.40	$216,426.40
Balance, End of Period	$40,339.43	$38,299.60

DEPARTMENT OF HEALTH - FEDERAL, STATE AND LOCAL FUNDS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balances, Beginning of Period		
Local and Private Funds		$ 1,958.45
State Balance	$110,076.26	
Federal	30,549.62	40,339.43
Total Balance	$140,625.88	$42,297.88
Funds Provided From:		
Transfer	$ 250.00	
Private *	8,100.00	$ 9,550.00
Local	17,700.14	21,271.95
Federal	209,833.21	214,386.57
Appropriation		452,602.00
License Fees and Donations		1,710.00
Total Funds Provided During Period	$235,883.35	$699,470.52
Total To Be Accounted For	$376,509.23	$741,818.40
Disbursements:		
Salaries	$163,518.08	$191,700.07
Travel	35,724.40	25,584.25
Office Supplies	6,975.60	13,695.37
Equipment	3,306.94	3,780.14
Transfer	250.00	
Drugs and Biologics	2,042.30	2,416.66
Other Expense	10,285.69	6,940.19
Hospital Care	25,831.26	104,560.50
Appliances	1,984.00	4,278.20
Professional Services		20,220.02
Other Supplies	11,590.59	12,917.39
Joint Merit System	1,878.02	1,725.05
Retirement Participation	5,456.77	
Clark County Unit	18,600.00	21,850.00
Reno Cancer Clinic	1,740.00	1,740.00
Unliquidated Encumbrances	3,020.68	3,073.51
Other Personal Services	30,855.15	18,485.00
Technical Training		1,193.09
Reversion (State Funds)	11,151.87	
Total Disbursements	$334,211.35	$434,159.44
Balance, End of Period	$42,297.88	$307,658.96

* Denotes money received from Indian Service Contract.

** Balance June 30, 1951 represents local and federal balance only as state balance reverted.

DEPARTMENT OF HEALTH - CENTRAL ADMINISTRATION

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$9,529.11		$8,810.95
Transfer from Preventive Medical Services	$12,862.58		$11,271.31	
Total Funds Provided	$12,862.58	$9,529.11	$11,271.31	$8,810.95
Disbursements:				
Salaries	$10,027.46	$6,118.30	$ 9,103.35	$5,385.00
Travel	1,149.96	1,895.90	1,146.10	1,396.28
Office Supplies	555.42	1,514.90	504.16	1,874.67
Equipment	1,129.74		494.54	155.00
Diphtheria Antitoxin			23.16	
Total Disbursements	$12,862.58	$9,529.11	$11,271.31	$8,810.95
Balance, End of Period	$0.00	$0.00	$0.00	$0.00

DEPARTMENT OF HEALTH - DIVISION OF VITAL STATISTICS

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Balance, Beginning of Period	$10,257.28			
Funds Provided From:				
Federal Security Agency		$3,362.82		$3,849.68
Appropriation			$24,064.00	
Total Funds Provided	$10,257.28	$3,362.82		$3,849.68
Disbursements:				
Salaries	$ 8,225.68	$2,442.46	$ 9,063.49	$2,642.41
Travel	391.10		324.25	
Office Supplies	1,248.86	920.36	2,202.92	1,207.27
Equipment	274.53		144.72	
Reversion	117.11			
Total Disbursements	$10,257.28	$3,362.82	$11,735.38	$3,849.68
Balance, End of Period			$12,328.62	

DEPARTMENT OF HEALTH - DIVISION OF PUBLIC HEALTH ENGINEERING

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Balance, Beginning of Period	$11,654.16			
Funds Provided From:				
Federal Security Agency		$21,848.40		$23,507.91
Appropriation			$36,088.00	
Total Funds Provided	$11,654.16	$21,848.40	$36,088.00	$23,507.91
Disbursements:				
Salaries	$7,870.00	$17,800.00	$13,315.00	$16,565.00
Travel	1,760.14	3,515.63	930.63	5,242.86
Office Supplies	1,743.39	407.77	2,679.65	1,700.05
Equipment	249.57	125.00	200.65	
Reversion	31.06			
Total Disbursements	$11,654.16	$21,848.40	$17,125.93	$23,507.91
Balance, End of Period			$18,962.07	

DEPARTMENT OF HEALTH - STATE HYGIENIC LABORATORY

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Balance, Beginning of Period	$21,254.32			
Funds Provided From:				
Federal Security Agency		$10,838.47		$11,767.21
Appropriation			$52,520.00	
Total Funds Provided	$21,254.32	$10,838.47	$52,520.00	$11,767.21
Disbursements:				
Salaries	$14,959.54	$ 9,935.00	$16,142.87	$10,950.00
Travel	139.45			176.00
Other Supplies	4,817.90	903.47	6,540.64	641.21
Equipment	1,129.51		1,196.71	
Reversion	207.92			
Total Disbursements	$21,254.32	$10,838.47	$23,880.22	$11,767.21
Balance, End of Period			$28,639.78	

DEPARTMENT OF HEALTH - TUBERCULOSIS CONTROL SUBSIDY

	Fiscal Year 1950-1951 *		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$3,457.50		$4,018.69
Appropriation			$140,000.00	
Total Funds Provided		$3,457.50	$140,000.00	$4,018.69
Disbursements:				
Salaries		$2,950.00	$ 2,000.00	$3,065.00
Travel		144.94		151.99
Other Supplies		62.56		451.70
Other Personal Services		300.00		350.00
Hospital Care			63,901.63	
Total Disbursements		$3,457.00	$65,901.63	$4,018.69
Balance, End of Period			$74,098.37	

* No State Funds for Fiscal Year 1950-1951.

DEPARTMENT OF HEALTH - VENEREAL DISEASE CONTROL

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$6,524.50		$5,767.40
Transfer from Preventive Medical Services	$4,228.92		$4,598.84	
Total Funds Provided	$4,228.92	$6,524.50	$4,598.84	$5,767.40
Disbursements:				
Salaries	$2,838.63	$6,520.00	$4,223.98	$3,750.00
Travel	564.61	4.50	190.41	137.64
Drugs and Biologics	2.54		184.45	1,631.51
Other Expense	823.14			
Equipment				248.25
Total Disbursements	$4,228.92	$6,524.50	$4,598.84	$5,767.40
Balance, End of Period	$0.00	$0.00	$0.00	$0.00

DEPARTMENT OF HEALTH - DIVISION OF DENTAL HEALTH

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security		$17,308.41		$20,242.78
Appropriation			$25,000.00	
Transfer from Preventive Medical Services	$7,479.18			
Total Funds Provided	$7,479.18	$17,308.41	$25,000.00	$20,242.78
Disbursements:				
Salaries	$5,490.00	$ 8,974.00	$ 7,980.71	$12,171.08
Other Personal Services	80.00	5,592.50	1,420.00	2,495.00
Travel	891.84	1,746.51		2,841.32
Other Expense	925.25	688.90	505.16	1,817.77
Equipment	92.09	306.50		917.61
Total Disbursements	$7,479.18	$17,308.41	$ 9,905.87	$20,242.78
Balance, End of Period			$15,094.13	

DEPARTMENT OF HEALTH - MATERNAL AND CHILD HEALTH

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$6,511.04		$13,480.59
Transfer From Preventive Medical Services	$7,437.51		$ 4,400.42	
Total Funds Provided	$7,437.51	$6,511.04	$ 4,400.42	$13,480.59
Disbursements:				
Salaries	$2,320.00	$ 685.00	$1,697.50	$ 7,077.50
Other Personal Services	985.00	2,600.00	960.00	3,585.00
Drugs and Biologics	1,517.30	522.46	146.34	413.20
Other Expense	2,615.21	2,703.58	1,473.63	1,631.34
Travel			104.95	597.39
Equipment				176.16
Total Disbursements	$7,437.51	$6,511.04	$4,400.42	$13,480.59
Balance, End of Period	$0.00	$0.00	$0.00	$0.00

DEPARTMENT OF HEALTH - CRIPPLED CHILDREN'S SERVICES

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$29,880.74		$46,398.38
Appropriation			$88,000.00	
Transfer From Preventive Medical Services	$7,645.77			
Total Funds Provided	$7,645.77	$29,880.74	$88,000.00	$46,398.38
Disbursements:				
Other Personal Services	$5,192.25	$10,224.75	$ 2,400.00	$ 7,275.00
Travel	542.39		699.79	249.58
Hospital Care	294.00	19,078.99	15,680.30	24,978.57
Appliances	1,407.00	577.00	3,472.25	805.95
Other Expense	210.13		904.63	607.66
Professional Services			7,738.40	12,481.62
Equipment			99.50	
Total Disbursements	$7,645.77	$29,880.74	$30,994.87	$46,398.38
Balance, End of Period			$57,005.13	

DEPARTMENT OF HEALTH - TRAINING

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE *	FEDERAL
Funds Provided From:				
Federal Security Agency		$7,030.07		$1,193.09
Transfer From Preventive Medical Services	$422.40			
Total Funds Provided	$422.40	$7,030.07		$1,193.09
Disbursements:				
Travel	$422.40	$ 989.15		
Stipend		4,446.80		
Physicians to Symposium		774.12		
Tuition		720.00		
Technical Training				$1,193.09
Total Disbursements	$422.40	$6,930.07		$1,193.09
Balance, End of Period	$0.00	$0.00	$0.00	$0.00

* No State Funds involved for Fiscal Year 1951-1952.

DEPARTMENT OF HEALTH - RHEUMATIC FEVER PROGRAM

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE *	FEDERAL
Balance, Beginning of Period	$19,561.95			
Funds Provided From:				
Federal Security Agency		$3,791.03		
Total Funds Provided	$19,561.95	$3,791.03		
Disbursements:				
Other Personal Services	$ 4,078.15	$1,802.50		
Hospital Care	4,695.39	1,762.88		
Travel	521.50	75.65		
Other Expenses	113.85	150.00		
Reversion	10,153.06			
Total Disbursements	$19,561.95	$3,791.03		
Balance, End of Period	$0.00	$0.00		

* Rheumatic Fever Program combined with Crippled Children's Services for 1951 - 1952.

DEPARTMENT OF HEALTH - HOSPITAL SURVEY, PLANNING AND CONSTRUCTION

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE *	FEDERAL
Balance, Beginning of Period	$6,643.64			
Funds Provided From:				
Federal Security Agency		$365.00		
Total Funds Provided	$6,643.64	$365.00		
Disbursements:				
Salaries	$3,285.00	$365.00		
Travel	2,759.55			
Office Supplies	584.92			
Reversion	14.17			
Total Disbursements	$6,643.64	$365.00		
Balance, End of Period	$0.00	$0.00		

* No State Funds Involved for Fiscal Year 1951-1952.

DEPARTMENT OF HEALTH - WATER POLLUTION

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL	STATE *	FEDERAL
Funds Provided From:				
Federal Security Agency		$9,466.75		$7,828.05
Total Funds Provided		$9,466.75		$7,828.05
Disbursements:				
Salaries		$7,066.71		$6,409.29
Travel		1,352.69		772.25
Other Supplies		1,047.35		646.51
Total Disbursements		$9,466.75		$7,828.05
Balance, End of Period		$0.00		$0.00

* No State Funds Involved.

DEPARTMENT OF HEALTH - DIVISION OF PUBLIC HEALTH NURSING

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	PRIVATE AND LOCAL	FEDERAL	PRIVATE AND LOCAL	FEDERAL
Funds Provided From:				
Private and local Funds	$23,610.78		$29,297.41	
Federal Security Agency		$22,496.24		$27,165.01
Total Funds Provided	$23,610.78	$22,496.24	$29,297.41	$27,165.01
Disbursements:				
Salaries	$18,194.29	$17,336.55	$22,521.77	$22,275.70
Travel	5,416.49	4,151.41	5,402.69	2,735.61
Office Supplies		1,008.28	1,372.95	2,153.70
Total Disbursements	$23,610.78	$22,496.24	$29,297.41	$27,165.01
Balance, End of Period	$0.00	$0.00	$0.00	$0.00

DEPARTMENT OF HEALTH - MENTAL HEALTH CONTROL

	Fiscal Year 1951-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$6,792.26		$3,754.26
Preventive Medical Services			$1,318.60	
Total Funds Provided		$6,792.26	$1,318.60	$3,754.26
Disbursements:				
Salaries		$5,031.80	$1,257.50	$3,005.00
Travel		283.10		63.30
Education Supplies		1,477.36	61.10	685.96
Total Disbursements		$6,792.26	$1,318.60	$3,754.26
Balance, End of Period		$0.00	$0.00	$0.00

* No State Funds Involved, for Fiscal Year 1950-1951.

DEPARTMENT OF HEALTH - CANCER CONTROL

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL	STATE *	FEDERAL
Funds Provided From:				
Federal Security Agency		$1,068.43		$ 276.50
Total Funds Provided		$1,068.43		$ 276.50
Disbursements:				
Educational Supplies		$1,068.43		$ 276.50
Total Disbursements		$1,068.43		$ 276.50
Balance, End of Period		$0.00		$0.00

* No State Funds Involved.

DEPARTMENT OF HEALTH - HEALTH EDUCATIONAL SERVICES

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency		$7,384.07		$6,788.26
Preventive Medical Services			$995.04	
Total Funds Provided		$7,384.07	$995.04	$6,788.26
Disbursements:				
Salaries		$4,017.50		$4,920.30
Printing and Supplies		3,260.87	$995.04	1,705.01
Travel		105.70		162.95
Total Disbursements		$7,384.07	$995.04	$6,788.26
Balance, End of Period		$0.00	$0.00	$0.00

* No State Funds involved for Fiscal Year 1951-1952.

DEPARTMENT OF HEALTH - V. D. CASEFINDING PROJECT

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL	STATE*	FEDERAL
Funds Provided From:				
Federal Security Agency		$1,793.09		$2,798.45
Total Funds Provided		$1,793.09		$2,798.45
Disbursements:				
Salaries		$1,065.16		$1,317.62
Travel		727.93		1,380.83
Other Supplies				100.00
Total Disbursements		$1,793.09		$2,798.45
Balance, End of Period		$0.00		$0.00

* No State Funds involved.

DEPARTMENT OF HEALTH - RENO CANCER DETECTION CENTER

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL	STATE*	FEDERAL
Funds Provided From:				
Federal Security Agency		$1,740.00		$1,740.00
Total Funds Provided		$1,740.00		$1,740.00
Disbursements:		$1,740.00		$1,740.00
Total Disbursements		$1,740.00		$1,740.00
Balance, End of Period		$0.00		$0.00

* No State Funds Involved.

DEPARTMENT OF HEALTH - HOSPITAL SERVICES

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE *	FEDERAL *	STATE	FEDERAL
Funds Provided From:				
Federal Security Agency				$390.63
Transfer from Preventive Medical Services			$6,063.66	
Total Funds Provided			$6,063.66	$390.63
Disbursements:				
Salaries			$4,860.00	
Travel			661.82	
Other Supplies			394.84	$390.63
Equipment			147.00	
Total Disbursements			$6,063.66	$390.63
Balance, End of Period			$0.00	$0.00

* No funds involved for Fiscal Year 1950-1951.

DEPARTMENT OF HEALTH - HOSPITAL LICENSURE ADMINISTRATION

	Fiscal Year 1950-1951		Fiscal Year 1951-1952	
	STATE	FEDERAL	STATE	FEDERAL*
Funds Provided From:				
License Fees and Donations			$1,710.00	
Total Funds Provided			$1,710.00	
Disbursements:				
Travel			$215.61	
Supplies			28.25	
Total Disbursements			$243.86	
Balance, End of Period			$1,466.14	

* State Funds involved only.

NEVADA STATE HIGHWAY DEPARTMENT
Statement of Cash Receipts and Disbursements
For Fiscal Years Ended June 30, 1951 and June 30, 1952

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$292,832.62	$566,157.91
Funds Provided From:		
Federal Aid on Construction	$4,068,205.45	$3,322,297.52
Other Aid on Construction	50,767.86	20,565.84
Miscellaneous	50,866.55	146,331.99
Gas and Use Fuel Tax	3,253,439.80	3,796,529.25
Auto License	520,428.24	674,531.25
Common Carrier License	1,078,626.92	1,299,397.49
Drivers License	80,847.06	51,376.07
Total Funds Provided During Period	$9,103,181.88	$9,311,029.41
Total To Be Accounted For	$9,396,014.50	$9,877,187.32
Disbursements:		
(See Schedule 2)	$8,829,856.59	$9,076,801.86
Balance Per Highway Books	$566,157.91	$800,385.46

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Controllers Balance	$1,100,884.49	$1,752,502.87
Less: Lists Filed in July included in Highway Department Expenditures	534,726.58	952,117.41
Highway Department Book Balance	$566,157.91	$800,385.46

NEVADA STATE HIGHWAY DEPARTMENT
Statement of Cash Disbursements
For Fiscal Years Ended June 30, 1951 and June 30, 1952

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Salaries:		
Regular Salary	$1,848,664.84	$2,054,745.23
Overtime Salary	39,700.73	136,777.91
Annual Leave	102,458.36	111,019.45
Sick Leave	35,603.23	40,383.96
Holiday Leave	82,414.04	92,395.22
Military Leave	2,960.88	2,184.85
Jury Duty	816.77	721.46
Traveling Expense:		
Mileage - July Traffic Counters	117.20	252.54
Subsistence	149,042.73	151,079.58
Public Conveyence	1,332.72	2,570.75
Operating Expense:		
Dues and Subscriptions	1,167.47	2,195.25
Freight and Express	49,456.26	47,292.83
Industrial Insurance	25,089.43	41,092.45
Other Insurance	44,952.11	55,370.89
Postage	25,060.26	18,367.01
Printing	19,703.42	37,221.94
Rent	15,025.37	16,088.79
Repairs	8,138.06	14,559.48
Retirement Contribution	107,819.68	114,156.27
Stationery and Supplies	24,235.80	29,412.71
Telephone, Telegraph and Teletype	18,909.81	20,663.82
Truck and Automobile Expense, Maintenance, Repair and Supplies	390,128.95	422,141.88
Gasoline and Oil	292,606.78	383,969.18
Utilities	23,082.31	39,353.33
Contractors Payments	4,577,409.95	4,163,222.63
Betterment Projects of Minor Construction Payments	68,542.12	68,963.92
R/W Consideration Other Than Land Purchases	17,881.08	23,385.65
State Office Building Transfer	100,000.00	60,000.00
Publication of Notices	4,415.19	4,930.35
Bond Premiums	642.40	689.30
Laundry and Clean Rag Service	594.71	1,460.49
Testing Services	438.16	429.19
Architectural Services		2,368.63
Other Operating Services	11,471.81	2,577.51
Increase in Stock Inventory	28,112.36	34,776.37
Combined Offices	216,867.67	327,818.12
Gasoline and Use Fuel Tax Administration	14,595.02	20,127.32
Gasoline and Other Refunds	163,723.55	195,062.66
Miscellaneous	8,583.81	12,701.54

(Continued next page)

NEVADA STATE HIGHWAY DEPARTMENT
Statement of Cash Disbursements
For Fiscal Years Ended June 30, 1951 and June 30, 1952

(Continued)

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Equipment:		
Automobiles	$ 39,987.24	$ 7,482.91
Trucks and Other Automotive Equipment	178,511.80	188,021.13
Office Equipment	16,467.74	14,520.74
Land, Buildings and Betterment	46,438.57	92,054.21
Drafting, Engineering and Reproducing	10,722.18	966.95
Laboratory, Shop and Traffic Recorders	15,222.61	20,610.92
Miscellaneous	741.41	614.54
Total Disbursements:	$8,829,856.59	$9,076,801.86

ATTORNEY GENERAL - COUNSEL FOR STATE HIGHWAY DEPARTMENT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$7,950.00	$8,950.08
Funds Provided From:		
Transfer from Highway Fund	$3,000.00	$3,000.00
Total Funds Provided During Period	$3,000.00	$3,000.00
Total To Be Accounted For	$10,950.00	$11,950.08
Disbursements:		
Salaries	$1,999.92	$4,399.92
Retirement Contribution		206.03
Industrial Insurance		27.00
Special Counsel		150.00
Total Disbursements	$1,999.92	$4,782.95
Balance, End of Period	$8,950.08*	$7,167.13*

* A Non-reverting fund.

ATTORNEY GENERAL - COUNSEL FOR COLORADO RIVER COMMISSION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$500.04
Funds Provided From:		
Transfer (Beginning April 1, 1951) from Colorado River Commission	$1,500.00	$6,000.00
Total Funds Provided During Period	$1,500.00	$6,000.00
Total To Be Accounted For	$1,500.00	$6,500.04
Disbursements:		
Salaries	$999.96	$4,399.92
Supplies		30.00
Retirement Contribution		206.03
Industrial Insurance		27.00
Total Disbursements	$999.96	$4,662.95
Balance, End of Period	$500.04*	$1,837.09*

* A Non-reverting fund.

CHILDRENS HOME - BUILDING AND REPAIR

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$80,000.00
Total Funds Provided During Period		$80,000.00
Total To Be Accounted For		$80,000.00
Disbursements:		
Architects Fee		$ 4,997.06
Contractors Fee		63,323.43
Nevada Appeal		29.20
Pacific Coast Building Officials		39.00
Jet Crete Construction Company		268.90
John Savage		278.00
Hills Plumbing and Heating		427.42
Sture Svennson Contractor		6,985.30
State Purchasing Director		418.90
Total Disbursements		$76,767.21
Balance, End of Period		$3,232.79

This fund created by 1951 Legislature.

SUPERINTENDENT OF BANKS - STATE BOARD OF FINANCE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$968.65	
Funds Provided From:		
Appropriation		$1,250.00
Total Funds Provided During Period		$1,250.00
Total To Be Accounted For	$968.65	$1,250.00
Disbursements:		
Salaries	$135.00	$115.00
Traveling Expense	185.20	119.05
Postage	96.35	50.00
Printing	22.25	
Telephone and Telegraph	51.10	94.81
Rent		25.95
Reversion	478.75	
Total Disbursements	$968.65	$404.81
Balance, End of Period		$845.19

NEVADA STATE HISTORICAL SOCIETY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$19,921.61	
Funds Provided From:		
Appropriation		$15,590.00
Total Funds Provided During Period		$15,590.00
Total To Be Accounted For	$19,921.61	$15,590.00
Disbursements:		
Salaries	$9,978.50	$8,700.00
Supplies and Stationery	47.81	64.78
Printing	223.50	
Telephone and Telegraph	176.42	191.28
Dues and Subscriptions	19.70	26.00
Freight and Express	180.98	286.96
Industrial Insurance		12.15
Rent	325.00	210.00
Repairs	7,477.66	157.52
Retirement Contribution	484.30	449.40
Drinking Water and Ice	35.22	34.70
Library Books and Supplies	967.89	454.16
Reversion	4.63	
Total Disbursements	$19,921.61	$10,586.95
Balance, End of Period		$5,003.05

NEVADA HOSPITAL FOR MENTAL DISEASES - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$343,801.49	
Funds Provided From:		
Miscellaneous Receipts	$3,109.11	$6,173.10
Transfer (To Equipment Repairs and Maintenance From General Supplies)	11,000.00	
Appropriation		657,650.00
Total Funds Provided During Period	$14,109.11	$663,823.10
Total To Be Accounted For	$357,910.60	$663,823.10
Disbursements:		
Salaries	$113,762.01	$142,487.61
Traveling Expense	4,862.54	3,232.86
Dues and Subscriptions		117.05
Industrial Insurance		1,839.96
Other Insurance	681.52	472.09
Postage and Express	328.25	265.65
Printing		231.88
Repairs and Maintenance	14,185.29	12,502.32
Retirement Contribution		8,416.60
Stationery and Supplies	498.82	310.25
Telephone and Telegraph	1,392.01	1,433.16
Utilities	6,085.57	5,600.02
Superintendent Subsistence	1,417.58	
Assistant Superintendent Subsistence	277.96	
Superintendent Residence Expense	687.55	
Business Manager Subsistence	896.33	
Repatriation of Patients	227.74	1,223.81
Oil and Fuel	23,200.54	26,000.72
Drugs and Hospital	8,527.67	8,452.29
Revolving Fund	450.00	
Linens and Bedding	9,351.58	
Tobacco	2,470.36	
Clothing	6,780.63	
Laundry	2,660.52	1,915.96
Amusements and O. T. Salary	811.73	
Board Expense	28.74	428.00
Cleaning Material	2,773.42	
Sewage Disposal	225.00	1,150.00
Raw Food	77,730.08	64,222.47
Farm and Dairy	25,168.24	26,417.91
Housekeeping Expense		8,805.60
Patients Subsistence		6,189.23
Miscellaneous	1,510.94	49.38
Automobiles	2,408.45	
Automobile Equipment		1,708.04
Office Equipment	294.00	468.07

(Continued next page)

NEVADA HOSPITAL FOR MENTAL DISEASES - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continued):		
Furniture and Other Equipment		$6,466.24
Miscellaneous Equipment	$8,930.26	
Transfer From	11,000.00	
Reversion	28,285.27	
Total Disbursements	$357,910.60	$331,473.53
Balance, End of Period		$332,349.57

NEVADA HOSPITAL FOR MENTAL DISEASES - PAY PATIENTS FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Pay From Patients	$36,566.27	$46,370.64
Total Funds Provided During Period	$36,566.27	$46,370.64
Total To Be Accounted For	$36,566.27	$46,370.64
Disbursements:		
To State General Fund	$35,244.00	$45,190.94
Refunds to Patients for Unused Portions of Subsistence and Care	1,322.27	1,179.70
Total Disbursements	$36,566.27	$46,370.64
Balance, End of Period	$0.00	$0.00

NEVADA HOSPITAL FOR MENTAL DISEASES - REVOLVING FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$750.00	$750.00
Funds Provided From:		
Receipts	$6,458.26	$8,956.15
Due From State Treasurer	142.77	441.65
Total Funds Provided During Period	$6,601.03	$9,397.80
Total To Be Accounted For	$7,351.03	$10,147.80
Disbursements:		
Salaries	$5,377.13	$6,988.15
Traveling Expense	587.17	288.84
Supplies and Stationery	13.09	
Postage	254.00	282.40
Printing		4.90
Telephone and Telegraph		13.71
Miscellaneous	3.16	

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NEVADA HOSPITAL FOR MENTAL DISEASES - REVOLVING FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continued):		
Miscellaneous Equipment	$ 8.04	
Dues and Subscriptions	15.08	$ 61.00
Repairs	51.25	
Blood for Bank	15.00	80.00
Repair of Eye Glasses	6.50	
Splint	8.00	
Reimbursement (Application for Business Managers Position)	100.00	
Check to Close Bank Account	162.61	
Uniforms and Shirts Destroyed by Patients		21.09
Painting Smoke Stack at Barn		70.00
Funeral Expense		225.00
Physician and Psychological Services		50.00
Cleaning Drapes		2.00
Repairs to Boiler		100.00
Repatriation of Patients		940.67
Upholstering Chair and Davenport		20.00
Religious Services		215.00
Miscellaneous		35.04
Total Disbursements	$6,601.03	$9,397.80
Balance, End of Period	$750.00	$750.00

NEVADA HOSPITAL FOR MENTAL DISEASES- PATIENTS FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,609.24	$6,070.90
Funds Provided From:		
Deposits by Patients	$11,509.16	$15,972.40
Total Funds Provided During Period	$11,509.16	$15,972.40
Total To Be Accounted For	$17,118.40	$22,043.30
Disbursements:		
Patients Personal Accounts, Occupational Therapy Fund and Recreastional Fund.	$11,047.50	$15,217.20
Total Disbursements	$11,047.50	$15,217.20
Balance, End of Period	$6,070.90	$6,826.10

NEVADA SCHOOL OF INDUSTRY - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$27,771.92	
Funds Provided From:		
Appropriation		$77,110.00
Deficiency Appropriation 1951 Legislature	$7,000.00	
Sales, Contributions, Refunds and Miscellaneous	3,405.63	1,486.09
Total Funds Provided From	$10,405.63	$78,596.09
Total To Be Accounted For	$38,177.55	$78,596.09
Disbursements:		
Salaries	$13,284.67	$14,070.00
Traveling Expense	1,712.58	740.96
Supplies and Stationery	115.96	376.28
Postage and Express		49.39
Telephone and Telegraph	390.16	417.00
Power and Light		1,010.81
Industrial Insurance		123.47
Retirement Contribution		921.90
Office Equipment	524.77	322.50
Repairs	1,740.54	2,170.92
Auto and Trucks	416.94	5,347.39
Gas, Oil and Lubricants	1,217.86	2,171.71
Medical and Dental	1,165.16	722.81
Girl's Care	1,552.00	2,474.87
Food	5,880.09	7,213.59
Fuel - Heating	2,149.13	1,551.31
Clothing	472.30	78.90
Farm Expense	5,526.56	1,788.81
Education and Recreation	242.93	205.56
Other Miscellaneous Expense	57.91	83.00
Insurance		329.70
Operating Supplies		2,035.36
Rodent Control		131.75
Tractor Expense		2,353.78
Refrigerator		158.80
Garden Plow, Attachments and Tandem Disc		729.71
Six Foot Combine		500.00
Miscellaneous Equipment		392.95
Reversion	1,727.99	
Total Disbursements	$38,177.55	$48,473.23
Balance, End of Period		$30,122.86 *

* This balance is $2.00 less than Controllers Balance. Necessary adjustment on books of Institution will be made.

NEVADA SCHOOL OF INDUSTRY - REPAIR FUND

	March 22, 1951 June 30, 1951*	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$23,500.00
Total Funds Provided During Period		$23,500.00
Total To Be Accounted For		$23,500.00
Disbursements:		
Salaries		$ 1,281.90
Freight and Express		121.90
Industrial Insurance		6.00
Retirement Contribution		59.85
Wire and Fence Posts		524.50
Well Drilling and Pipe		6,493.13
Furniture and Furnishings		919.60
Plumbing Repair		2,669.46
Electric System Repair		961.39
Linoleum, Tile and Floor Repair		1,534.66
Materials and Supplies for Repairs		1,628.65
Oil for Road and Driveway		243.36
Wheelbarrow		60.00
Worthington Pump		2,487.30
Diesel Engine and Pump Parts		4,260.12
Total Disbursements		$23,251.82
Balance, End of Period		$248.18

* Appropriation made available by 1951 Legislature March 22, 1951 (Chapter 280, Section 6, 1951 Statutes.)

INSPECTOR OF MINES - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$19,230.94	
Funds Provided From:		
Salary Increase Appropriation and Extra Clerical	$ 3,450.00	$ 2,110.00
Appropriation		48,010.00
Total Funds Provided During Period	$ 3,450.00	$50,120.00
Total To Be Accounted For	$22,680.94	$50,120.00
Disbursements:		
Salaries	$15,456.33	$17,147.23
Traveling Expense	4,724.33	4,403.96
Supplies and Stationery	317.07	244.23
Postage	176.00	155.24
Printing		464.45
Telephone and Telegraph	374.88	300.36

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INSPECTOR OF MINES - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continued):		
Miscellaneous	$ 10.75	
Office Equipment	772.52	$ 499.50
Automobiles	816.97	605.47
Dues and Subscriptions		69.25
Freight and Express		1.98
Industrial Insurance		280.55
Repairs		10.50
Retirement Contribution		580.65
Microfilm Expense		186.45
Time Service		15.00
Transcripts		11.40
Reversion	32.09	
Total Disbursements	$22,680.94	$24,976.22
Balance, End of Period		$25,143.78

INSPECTOR OF MINES - HOISTING ENGINEERS'S LICENSE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,000.00	$1,000.00
Funds Provided From:		
License Fees, Etc.	$532.50	$582.50
Total Funds Provided During Period	$532.50	$582.50
Total To Be Accounted For	$1,532.50	$1,582.50
Disbursements:		
Salaries and Board Members Per Diem	$ 160.00	$ 565.00
Traveling Expense		2.70
Supplies and Stationery	81.17	18.15
Postage	40.00	30.00
Printing		39.43
Office Equipment	149.31	
Industrial Insurance	1.68	2.98
Refunds	10.00	
Retirement Contribution		10.03
Reversion	90.34	
Total Disbursements	$ 532.50	$ 668.29
Balance, End of Period	$1,000.00*	$ 914.21*

* A Balance of Approximately $1,000.00 is maintained in this fund.

INSPECTOR OF MINES - MINE RESCUE EQUIPMENT FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$10.38
Funds Provided From:		
Appropriation	$2,050.00	
Total Funds Provided During Period	$2,050.00	
Total To Be Accounted For	$2,050.00	$10.38
Disbursements:		
Mine Rescue Equipment	$2,039.62	
Total Disbursements	$2,039.62	
Balance, End of Period	$10.38	$10.38

INSURANCE DEPARTMENT

	April 1, 1951 June 30, 1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation for Period April 1, 1951 - June 30, 1951	$5,840.00	
Appropriation for Bienium 1951-1953		$ 43,350.00
Salary Increase Appropriation		1,080.00
Examination Fees, Licenses, Premium Taxes		389,826.67
Total Funds Provided During Period	$5,840.00	$434,256.67
Total To Be Accounted For	$5,840.00	$434,256.67
Disbursements:		
Salaries	$3,090.33	$ 16,416.14
Traveling Expense	474.23	1,721.32
Supplies and Stationery	24.30	335.88
Postage		257.76
Printing	327.35	509.89
Telephone and Telegraph	28.56	439.92
Office Equipment	1,649.00	1,391.58
Dues and Subscriptions	10.00	176.00
Hearings	199.60	
Examinations	30.00	
Freight and Express		78.85
Photostating		56.00
Transfer to General Fund		389,826.67
Reversion	6.63	
Total Disbursements	$5,840.00	$411,210.01
Balance, End of Period		$23,046.66

Insurance Department established as of April 1, 1951. (Chapter 314, 1951 Statutes)

STATE LABOR COMMISSION - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$11,942.58	
Funds Provided From:		
Transfer to (from Office Supplies to Equipment)	$ 94.25	
Appropriation		$25,550.00
Salary Increase Appropriation		1,190.00
Total Funds Provided During Period	$ 94.25	$26,740.00
Total To Be Accounted For	$12,036.83	$26,740.00
Disbursements:		
Salaries	$ 7,778.76	$ 8,465.70
Traveling Expense	1,462.42	1,318.57
Supplies and Stationery	167.56	55.84
Postage	50.00	100.00
Printing	21.77	
Telephone and Telegraph	508.68	395.13
Miscellaneous	54.60	125.94
Office Equipment	257.00	15.00
Dues and Subscriptions	11.50	227.70
Transfer from (Office Supplies to Equipment)	94.25	
Industrial Insurance		43.35
Retirement Contribution		397.31
Apprenticeship Expense		73.65
Reversion	1,630.29	
Total Disbursements	$12,036.83	$11,218.19
Balance, End of Period		$15,521.81

STATE LABOR COMMISSION - PRIVATE EMPLOYMENT AGENCY FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$817.06	$992.76
Funds Provided From:		
License Fees	$200.00	$200.00
Total Funds Provided During Period	$200.00	$200.00
Total To Be Accounted For	$1,017.06	$1,192.76
Disbursements:		
Printing	$24.30	$77.75
Total Disbursements	$24.30	$77.75
Balance, End of Period	$992.76 *	$1,115.01 *

* A Non-reverting fund.

1951 LEGISLATURE

	January 17, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$12,227.69
Funds Provided From:		
Appropriation	$100,000.00	
Total Funds Provided During Period	$100,000.00	
Total To Be Accounted For	$100,000.00	$12,227.69
Disbursments:		
Salaries	$80,556.00	$ 700.00
Traveling Expense	2,805.60	
Supplies and Stationery	505.87	1,356.43
Postage	3,720.50	20.00
Printing		1,080.21
Telephone and Telegraph	105.59	
Repairs	11.25	5.95
Rental of Typewriters	68.00	
Industrial Insurance		543.76
Renovation of Furniture		143.50
Tables		453.97
Desks		393.60
File Cabinets		208.84
Storage Cabinets		143.01
Reversion		7,178.42
Total Disbursements	$87,772.31	$12,227.69
Balance, End of Period	$12,227.69 *	

* No Reversion until June 30, 1952. (Chapter 1, 1951 Statutes)

LEGISLATIVE COUNSEL BUREAU

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$18,744.83	
Funds Provided From:		
Salary Increase Appropriation	$ 855.00	$ 3,106.00
Transfer to *	730.50	
Appropriation		35,935.00
Total Funds Provided During Period	$ 1,585.50	$39,041.00
Total To Be Accounted For	$20,330.33	$39,041.00
Disbursements:		
Salaries	$15,355.09	$14,782.75
Traveling Expense	1,026.16	1,002.10
Supplies and Stationery	324.09	316.80

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LEGISLATIVE COUNSEL BUREAU

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continued):		
Postage	$ 100.24	$ 147.54
Printing	2,193.70	149.15
Telephone and Telegraph	281.27	225.83
Office Equipment	75.00	717.00
Subscriptions	12.00	6.00
Repairs	90.20	
Photostats	60.33	3.15
Reference Books	24.06	42.40
Industrial Insurance		78.48
Retirement Contribution		656.64
Transfer From	730.50	
Reversion	57.60	
Total Disbursements	$20,330.33	$18,127.84
Balance, End of Period		$20,913.16

* Chapter 19, Section 1 Statutes 1951 Authorizes $730.50 To Be transferred in the following manner::

From:	Salary of Legislative Auditor	$135.50
	Contract Services - Field	175.00
	Traveling Expense	420.00
To:	Supplies, Printing and Miscellaneous.	

LIEUTENANT GOVERNOR

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$3,150.00	
Funds Provided From:		
Appropriation		$3,190.00
Total Funds Provided During Period		$3,190.00
Total To Be Accounted For	$3,150.00	$3,190.00
Disbursements:		
Salaries	$1,095.00	$ 630.00
Traveling Expense	72.50	394.47
Industrial Insurance		6.00
Retirement Contribution		33.90
Reversion	1,982.50	
Total Disbursements	$3,150.00	$1,064.37
Balance, End of Period		$2,125.63

NEVADA STATE LIBRARY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$12,252.52	
Funds Provided From:		
Appropriation		$42,770.00
Fines	$ 131.16	274.41
Salary Increase Appropriation and Extra Clerical	3,083.15	1,620.00
Transfer to	3,838.00	
Gift to Books		2.80
Total Funds Provided During Period	$ 7,052.31	$44,667.21
Total To Be Accounted For	$19,304.83	$44,667.21
Disbursements:		
Salaries	$ 8,524.46	$13,706.30
Traveling Expense		24.90
Supplies and Stationery	165.89	493.71
Postage	255.00	65.00
Printing		77.50
Telephone and Telegraph	198.10	148.62
Freight and Express	34.61	8.23
Repairs	286.73	67.08
Binding	250.00	
Books and Magazines	5,218.32	5,668.18
Dues and Subscriptions		29.50
Industrial Insurance		71.66
Retirement Contribution		698.69
Nevada Compiled Laws		1,010.74
Transfer from	3,838.00	
Reversion	533.72	
Total Disbursements	$19,304.83	$22,066.31
Balance, End of Period		$22,626.90

NEVADA JUNIOR LIVESTOCK SHOW BOARD - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation	$1,500.00*	$3,000.00
Total Funds Provided During Period	$1,500.00	$3,000.00
Total To Be Accounted For	$1,500.00	$3,000.00
Disbursements:		
Supplies and Stationery	$ 88.40	$ 23.29
Insurance	122.75	176.75
Rent	50.00	
Banquet Expense	232.25	
Premiums to Exhibitors	997.50	1,034.00
Contract Labor		265.00
Reversion	9.10	
Total Disbursements	$1,500.00	$1,499.04
Balance, End of Period		$1,500.96

* Deficiency appropriation by 1951 Legislature, Chapter 99 Section 1, 1951 Legislature.

NEVADA JUNIOR LIVESTOCK SHOW BOARD - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$199.92	$512.53
Funds Provided From:		
Livestock Sales	$30,471.02	$27,395.83
Special Awards	100.00	100.00
Donations	675.00	700.00
Refund	8.35	37.79
Total Funds Provided During Period	$31,254.37	$28,233.62
Total To Be Accounted For	$31,454.29	$28,746.15
Disbursements:		
Salaries	$ 217.00	$ 95.00
Postage	15.00	9.00
Printing	29.26	73.50
Industrial Insurance	15.00	
Repairs	215.40	20.00
Special Awards	105.00	100.00
Refund to Correct Collections	42.55	56.16
Photography	69.00	98.80
Paid to Exhibitors for Sale of Livestock	30,120.15	27,122.03
Advertising	113.40	206.40
Banners and Regalia		25.00
Banquet Expense		290.00

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NEVADA JUNIOR LIVESTOCK SHOW BOARD - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Ribbons		$ 48.38
Miscellaneous		155.64
Total Disbursements	$30,941.76	$28,299.91
Balance, End of Period	$512.53	$446.24

DEPARTMENT OF EDUCATION - STATE VOCATIONAL EDUCATION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$60,480.00
Total Funds Provided During Period		$60,480.00
Total To Be Accounted For		$60,480.00
Disbursements:		
Salaries		$11,677.70
Supplies and Stationery		361.48
Postage		158.20
Printing		141.58
Telephone and Telegraph		246.88
Industrial Insurance		153.05
Office Equipment		2,036.53
Retirement Contribution		1,295.65
Subsidies to Schools		6,488.17
Traveling Expense		2,716.19
Total Disbursements		$25,275.43
Balance, End of Period		$35,204.57 *

* Audit report covers Fiscal Year 1950-1951.

NEVADA STATE BOARD OF MEDICAL EXAMINERS - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$6,242.93	$3,744.81
Funds Provided From:		
Fees, Licenses, Etc.	$5,758.25	$4,755.00
Transferred from Savings Account		5,000.00
Total Funds Provided During Period	$5,758.25	$9,755.00
Total To Be Accounted For	$12,001.18	$13,499.81
Disbursements:		
Salaries	$3,080.00	$10,150.32
Traveling Expense	1,189.47	
Supplies and Stationery		55.42
Postage	187.36	157.30
Printing	67.45	251.65
Telephone and Telegraph	121.05	212.53
Dues and Subscriptions	27.50	100.00
Rent	300.00	300.00
Retirement Contribution	163.42	
Auditing Fees	120.00	
Board Expenses	283.86	
Fee Refunds	600.00	178.00
Reporters Fees	941.16	
Attorney Fees	875.00	
Special Investigator		641.12
Donations	200.00	
Photostat Services	61.65	
Court Cost		1,023.50
Miscellaneous	38.45	16.50
Total Disbursements	$8,256.37	$13,086.34
Balance, End of Period	$3,744.81	$413.47

NEVADA STATE MUSEUM - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$12,572.57	
Funds Provided From:		
Appropriation		$26,050.00
Salary Increase Appropriation		540.00
Total Funds Provided During Period		$26,590.00
Total To Be Accounted For	$12,572.57	$26,590.00
Disbursements:		
Salaries	$ 8,737.55	$10,145.71
Traveling Expense	24.00	209.33
Supplies and Stationery	94.17	42.03
Postage	58.08	9.89
Printing	317.53	20.90
Telephone and Telegraph	124.60	89.28
Office Equipment	158.72	
Building Equipment	210.25	133.57
Dues and Subscriptions	21.00	20.00
Industrial Insurance	313.56	236.70
Other Insurance	239.41	70.19
Truck and Auto Expense	188.31	
Freight and Express		6.70
Safety Deposit Box Rental		6.00
Utilities	1,383.13	717.92
Building and Materials and Supplies	645.97	979.01
Exhibits	56.29	
Retirement Contribution		433.00
Transfer from (To Controller to Correct Salary Increase)		444.29
Total Disbursements	$12,572.57	$13,564.52
Balance, End of Period		$13,025.48

NEVADA STATE MUSEUM - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$17,637.73	$12,646.97
Funds Provided From:		
Dividends, Donations, Etc.	$ 8,145.90	$ 8,323.65
Total Funds Provided During Period	$ 8,145.90	$ 8,323.65
Total To Be Accounted For	$25,783.63	$20,970.62
Disbursements:		
Salaries		$ 1,045.99
Traveling Expense	$ 971.10	266.85
Supplies and Stationery	4.93	30.58
Postage		7.44
Printing	285.00	341.25
Utilities		817.90
Building Equipment	236.60	216.58
Exhibit Equipment	650.48	
Dues and Subscriptions	5.00	15.00
Trucks - Gas and Oil	29.30	
Building - Maintenance and Supplies	5,180.27	1,355.73
Exhibits (Material and Labor)	5,453.98	2,237.25
Investments	320.00	
Freight and Express		6.30
Retirement Contribution		42.45
Miscellaneous		266.02
Total Disbursements	$13,136.66	$ 6,649.34
Balance, End of Period	$12,646.97	$14,321.28

STATE BOARD OF NURSES EXAMINERS - BANK ACCOUNT

	April 11, 1950 April 16, 1951	April 16, 1951 March 31, 1952
Balance, Beginning of Period	$3,287.44	$2,527.85
Funds Provided From:		
License and Registration Fees	$2,341.50	$2,416.00
Refunds - Postage and Miscellaneous	66.96	11.88
Total Funds Provided During Period	$2,408.46	$2,427.88
Total To Be Accounted For	$5,695.90	$4,955.73
Disbursements:		
Salaries	$1,927.00	$1,988.00
Traveling Expense	459.63	317.75
Supplies and Stationery	120.71	23.86
Postage	53.20	241.74
Printing	373.05	186.12

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STATE BOARD OF NURSES EXAMINERS - BANK ACCOUNT

	April 11, 1950 April 16, 1951	April 16, 1951 March 31, 1952
Disbursements (Continued):		
Telephone and Telegraph	$ 71.36	$ 55.00
Auditing	20.00	45.00
Advertising and Publishing	43.65	
Legal Services	50.00	
Bonds and Rent	10.00	36.00
Refunds	28.50	28.50
Freight and Express		25.49
Miscellaneous	10.95	
Total Disbursements	$3,168.05	$2,947.46
Balance, End of Period	$2,527.85	$2,008.27

NEVADA STATE BOARD OF EXAMINERS IN OPTOMETRY - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 733.70	$1,094.77
Funds Provided From:		
License Fees	$ 475.00	$ 485.00
Total Funds Provided During Period	$ 475.00	$ 485.00
Total To Be Accounted For	$1,208.70	$1,579.77
Disbursements:		
Salaries	$ 25.00	$ 25.00
Traveling Expense		75.00
Stationery, Postage and Printing	18.93	31.62
International Board Dues	70.00	35.00
Total Disbursements	$ 113.93	$ 166.62
Balance, End of Period	$1,094.77	$1,413.15

BOARD OF OSTEOPATHIC EXAMINERS - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,610.49	$2,066.54
Funds Provided From:		
License Application Fees	$ 700.00	
Total Funds Provided During Period	$ 700.00	
Total To Be Accounted For	$2,310.49	$2,066.54
Disbursements:		
Salaries	$ 210.00	$ 200.00
Supplies and Stationery	8.95	52.95
Postage		5.00
Telephone and Telegraph		5.00
Dues and Subscriptions	5.00	5.00
Insurance	20.00	10.00
Total Disbursements	$ 243.95	$ 277.95
Balance, End of Period	$2,066.54	$1,788.59

STATE PAROLE OFFICER

	July 1, 1950 March 30, 1951	March 30, 1951 June 30, 1952 ****
Balance, Beginning of Period	$8,320.42	
Funds Provided From:		
Salary Increase Appropriation	$ 600.00	
Appropriation *	2,250.00	
Transfer To **	650.00	
Total Funds Provided During Period	$3,500.00	
Total To Be Accounted For	$11,820.42	
Disbursements:		
Salaries	$4,150.00	
Traveling Expense	535.09	
Supplies and Stationery	146.04	
Postage	36.00	
Printing	36.30	
Telephone and Telegraph	326.78	
Transfer From	650.00	
Total Disbursements	$5,880.21	
Balance, End of Period	$5,940.21 ***	

* Authorized by Chapter 20, Page 527, Statutes 1951.

** Authorized by Chapter 7, Page 7 Statutes 1951.

*** Disbursements from March 30, 1951 to June 30, 1951, $5,940.21 in lump sum including salary, office and travel as authorized by Chapter 320, Page 527, Statutes 1951.

**** The Balance of this fund transferred to Parole and Probation Fund as of March 30, 1951.

PAROLE AND PROBATION

	March 30, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5 940.21 *	
Funds Provided From:		
Appropriation		$38,000.00
Salary Increase Appropriation		540.00
Total Funds Provided During Period		$38,540.00
Total To Be Accounted For	$5,940.21	$38,540.00
Disbursements:		
Salaries	$1,833.33	$11,869.92
Traveling Expense	51.72	1,225.79
Supplies and Stationery	322.09	616.76
Postage	91.89	166.12
Printing	143.95	211.10
Telephone and Telegraph	161.18	600.12
Office Equipment	1,560.19	804.70
Automobile	1,775.86	354.01
Dues and Subscriptions		51.00
Industrial Insurance		313.45
Repairs		240.15
Retirement Contribution		597.96
Total Disbursements	$5,940.21	$17,051.08
Balance, End of Period		$21,488.92

Created and Authorized by Chapter 320, Page 527, Statutes 1951.
* Represents balance from State Parole Officer's Fund.

NEVADA STATE BOARD OF PHARMACY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,958.26	$8,156.83
Funds Provided From:		
Renewals, Certificates and Reciprocals	$7,399.50	$8,381.00
Examinations	2,236.00	1,340.00
Duplicates, Grades, and Temporaries	62.00	126.50
Store and General Dealer Licenses	368.00	2,610.00
Total Funds Provided During Period	$10,065.50	$12,457.50
Total To Be Accounted For	$16,023.76	$20,614.33
Disbursements:		
Salaries	$2,350.08	$2,795.37
Traveling Expense	1,761.40	2,378.25
Supplies and Stationery (Includes Printing Costs for Fiscal 1951-1952)	666.71	734.18

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NEVADA STATE BOARD OF PHARMACY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Postage, Freight and Express	$ 144.64	$ 58.72
Printing	91.28	
Telephone and Telegraph	261.67	242.69
Office Equipment	293.60	124.90
Dues and Subscriptions	25.00	25.55
Rent	240.00	240.00
Repairs	15.25	19.50
Examination and Board Expense	607.29	473.06
Attorney Fees	1,395.76	192.08
P. O. Box Rent and Bond	14.25	12.00
Inspections		1,164.05
Total Disbursements	$7,866.93	$ 8,460.35
Balance, End of Period	$8,156.83	$12,153.98

STATE PLANNING BOARD - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,007.03	
Funds Provided From:		
Appropriation		$15,000.00
Total Funds Provided During Period		$15,000.00
Total To Be Accounted For	$2,007.03	$15,000.00
Disbursements:		
Salaries		$5,555.66
Traveling Expense	$ 703.39	1,221.65
Supplies and Stationery	18.55	132.23
Printing	566.82	21.90
Telephone and Telegraph	44.85	147.04
Dues and Subscriptions	25.00	136.25
Rent	595.00	
Industrial Insurance		27.17
Repairs		15.75
Retirement Contribution		250.51
Photographs		5.86
Plan Checking		68.50
Reversion	53.42	
Total Disbursements	$2,007.03	$7,582.52
Balance, End of Period		$7,417.48

STATE PLANNING BOARD - PRISON BUILDING FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$56,267.04	$10,243.83
Funds Provided From:		
Prison Labor Payments	$ 2,450.62	
Total Funds Provided During Period	$ 2,450.62	
Total To Be Accounted For	$58,717.66	$10,243.83
Disbursements:		
Salaries	$ 7,168.61	$ 4,321.25
Traveling Expense	6.25	
Printing	2.90	
Telephone and Telegraph		1.34
Freight and Express	12.86	26.72
Industrial Insurance	59.60	21.29
Retirement Contribution	405.68	234.31
Architect Fee Balance	250.00	
Southern Prison Contract Balance	4,909.28	
Advertising	57.50	
Supplies and Equipment	12,729.58	
Brick Work	50.00	
Nevada Engineering Construction Payments	22,670.05	
Prison Labor	151.52	54.12
Photographs		7.90
Miscellaneous Payments:		
Crane Company		148.24
Braun Knecht-Heimann Company		5.16
Geo. H. Meyers Hardware		452.94
Nevada Lumber Company		129.25
Electric Service of Carson		427.37
Martin Iron Works		125.37
Oliver Lumber Company		1.00
Gardner Automotive Parts		25.65
Sherwin-Williams Company		26.61
Osborne and Kitchen		542.22
Sierra Oxygen Company		43.72
Ray Heating and Superior Sheet Metal Inc.		166.15
Riverside Sheet Metal Company		110.85
Paul Thall Company		74.93
Neil H. Peterson Company		37.42
Nevada State Highway Department		.75
Gene Sharrow Machine Shop		2.20
Morrill and Machabee		2.15
Savage and Sons		16.09
Flanigan Warehouse Company		24.13
Humes Brothers		8.90
Total Disbursements	$48,473.83	$ 7,038.03
Balance, End of Period	$10,243.83	$ 3,205.80

STATE PLANNING BOARD - TWO COTTAGES - NEVADA STATE HOSPITAL

	March 22, 1951 June 30, 1951 *	Fiscal Year 1951-1952
Balance, Beginning of Period		$23,820.00
Funds Provided From:		
Appropriation	$24,000.00	
Total Funds Provided During Period	$24,000.00	
Total To Be Accounted For	$24,000.00	$23,820.00
Disbursements:		
Printing		$ 34.45
Architects Fees	$ 180.00	515.79
Contractors Fees		23,193.00
Checking Architect's Plans and Specifications		19.00
Total Disbursements	$ 180.00	$23,762.24
Balance, End of Period	$23,820.00	$ 57.76

* Appropriation made available by the 1951 Legislature (Chapter 267) effective March 22, 1951.

STATE PLANNING BOARD - ADDITIONS TO MALE WARD BUILDING NEVADA STATE HOSPITAL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 59.77	$98,163.97
Funds Provided From:		
Appropriation	$100,000.00	
Federal Receipts		$ 30,707.20
Other *		5,513.69
Total Funds Provided During Period	$100,000.00	$ 36,220.89
Total To Be Accounted For	$100,059.77	$134,384.86
Disbursements:		
Salaries		$ 5,086.10
Architects Fees	$ 1,875.00	5,980.63
Advertising	20.80	
Industrial Insurance		36.55
Retirement Contribution		259.89
Contractors Fee		99,951.82
Plan Checking Fee		66.00
Total Disbursements	$ 1,895.80	$111,380.99
Balance, End of Period	$98,163.97	$23,003.87

Explanation of other receipts.

* $5,000.00 - Transfer July 13, 1951 approved by board of Examiners.
* $ 483.79 - Amount used from Governor's Fund.
* $ 29.20 - Refund a/c of tax deduction in error.

STATE PRINTING OFFICE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$60,118.81	
Funds Provided From:		
Printing Revenue	$52,217.84	$80,865.84
Salary Increase Appropriated	1,200.00	
Appropriation (Continuing Fund)		50,000.00
Total Funds Provided During Period	$53,417.84	$130,865.84
Total To Be Accounted For	$113,536.65	$130,865.84
Disbursements:		
Salaries	$85,620.77	$63,432.40
Traveling Expense	195.00	280.15
Supplies, Stationery, Telephone and Telegraph	196.97	310.04
Utilities	1,270.99	1,194.56
Printing Equipment	219.69	1,801.39
Printing Equipment Repairs and Maintenance	1,764.30	2,823.71
Paper	16,885.80	17,262.05
Ink	1,496.60	1,661.96
Other Printing Supplies	3,868.96	4,874.87
Postage and Express	843.47	369.72
Drayage and Freight	225.90	
Industrial Insurance		341.82
Retirement Contribution		2,919.51
Reversion	948.20	
Total Disbursements	$113,536.65	$97,272.18
Balance, End of Period		$33,593.66

NEVADA STATE PRISON - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$312,227.70	
Funds Provided From:		
Livestock Sales, Etc.	$ 8,977.99	$13,297.83
Transfer To (From General Supply and Support to Equipment and Repairs)	22,000.00	
Appropriation		581,580.00
Total Funds Provided During Period	$30,977.99	$594,877.83
Total To Be Accounted For	$343,205.69	$594,877.83
Disbursements:		
Salaries	$112,214.49	$103,323.44
Traveling Expense	137.50	
Supplies and Printing	1,250.96	

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NEVADA STATE PRISON - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Postage	$ 702.23	$ 624.64
Printing		640.46
Telephone and Telegraph	2,274.07	1,619.55
Utilities	5,995.90	6,883.19
Miscellaneous Insurance		403.92
Other Equipment	26,088.56	21,838.11
Auto	3,900.00	
Trucks, - Gas, Oil and Repair	5,906.30	
Heat	15,121.02	14,737.08
Clothing and Bedding	12,808.51	10,149.36
Prisoner's Discharge Allowance	3,675.00	2,075.00
Chaplain's Expense	510.00	660.00
License Plate Factory	5,386.12	
General Supplies	75,664.19	81,757.30
Warden's Expense	2,992.88	6,092.02
Livestock Purchases	6,902.50	
Dairy and Poultry Expense	14,988.63	25,160.79
Miscellaneous Supplies	4,565.84	1,142.62
Medical Supplies	7,186.74	4,506.86
Transfer from (Equipment and Repairs to Supply and Support)	22,000.00	
Court Costs		901.99
Reversion	12,934.25	
Total Disbursements	$343,205.69	$282,516.33
Balance, End of Period		$312,361.50

NEVADA STATE PRISON - SACK FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$20.56	$10.82
Funds Provided From:		
Sack Sales, Etc.	$22.41	$27.50
Total Funds Provided During Period	$22.41	$27.50
Total To Be Accounted For	$42.97	$38.32
Disbursements:		
Supplies	$32.15	———
Total Disbursements	$32.15	———
Balance, End of Period	$10.82	$38.32

NEVADA STATE PRISON - PRISON FARM EQUIPMENT

	March 22, 1951 June 30, 1951	Fiscal Year 1951-1952
Balance, Beginning of Period		$12,750.00
Funds Provided From:		
Special Appropriation	$12,750.00	
Total Funds Provided During Period	$12,750.00	
Total To Be Accounted For	$12,750.00	$12,750.00
Disbursements:		
Prison Farm Equipment in Total		$11,453.86
Total Disbursements		$11,453.86
Balance, End of Period	$12,750.00 *	$1,296.14

* Appropriation made available by 1951 Legislature (Chapter 280 - Section 3, 1951 Statutes) Effective March 22, 1951.

NEVADA STATE PRISON - TRANSPORTATION OF PRISONERS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,583.77	
Funds Provided From:		
Appropriation		$12,500.00
Total Funds Provided During Period		$12,500.00
Total To Be Accounted For	$5,583.77	$12,500.00
Disbursements:		
Salaries	$2,600.00	$3,120.00
Traveling Expense	2,887.86	2,318.55
Reversion	95.91	
Total Disbursements	$5,583.87	$5,438.55
Balance, End of Period		$7,061.45

NEVADA STATE PRISON - DEATH WATCH FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,195.00	
Funds Provided From:		
Appropriation		$10,000.00
Total Funds Provided During Period		$10,000.00
Total To Be Accounted For	$1,195.00	$10,000.00

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NEVADA STATE PRISON - DEATH WATCH FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Salaries	$1,195.00	$2,254.66
Total Disbursements	$1,195.00	$2,254.66
Balance, End of Period		$7,745.34

NEVADA STATE PRISON - PRISONER'S STORE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,264.91	$2,746.27
Funds Provided From:		
Sales	$20,074.71	$18,343.67
Total Funds Provided During Period	$20,074.71	$18,343.67
Total To Be Accounted For	$22,339.62	$21,089.94
Disbursements:		
Merchandise bought for resale	$19,593.35	$17,627.05
Total Disbursements	$19,593.35	$17,627.05
Balance, End of Period	$2,746.27	$3,462.89

NEVADA STATE PRISON - PRISONER'S ACCOUNTS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$4,978.07	$5,638.61
Funds Provided From:		
Deposits	$32,937.17	$35,444.93
Total Funds Provided During Period	$32,937.17	$35,444.93
Total To Be Accounted For	$37,915.24	$41,083.54
Disbursements:		
Prisoner's Withdrawals	$32,276.63	$34,826.66
Total Disbursements	$32,276.63	$34,826.66
Balance, End of Period	$5,638.61	$6,256.88

PUBLIC EMPLOYEES RETIREMENT BOARD - ADMINISTRATIVE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,894.56	$21,364.02
Funds Provided From:		
Contributions	$56,945.22	$51,013.36
Total Funds Provided During Period	$56,945.22	$51,013.36
Total To Be Accounted For	$62,839.78	$72,377.38
Disbursements:		
Salaries	$25,602.33	$29,011.08
Traveling Expense	355.67	476.90
Supplies, Stationery and Postage	2,489.40	1,621.10
Printing	1,055.68	1,275.65
Telephone and Telegraph	486.91	322.28
Utilities	250.91	291.92
Office Equipment	1,946.06	2,414.27
Dues and Subscriptions	25.00	106.00
Freight and Express	75.32	42.19
Industrial Insurance	120.72	132.00
Other Insurance	523.85	
Rent	2,400.00	2,600.00
Repairs	164.50	128.24
Retirement Contribution	1,209.10	1,425.03
Actuarial Expense	1,787.73	2,400.25
Refunds and Cancelled Warrents	60.45	74.99
Board Services and Travel	610.90	834.70
Lease Hold Expense	1,982.89	2,948.03
Fuel	147.34	342.88
Miscellaneous	181.00	165.00
Total Disbursements	$41,475.76	$46,612.51
Balance, End of Period	$21,364.02*	$25,764.87*

* A non-reverting fund.

PUBLIC SERVICE COMMISSION - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance Beginning of Period	$26,301.18	
Funds Provided From:		
Salary Increases, State Police Fund and Miscellaneous	$1,200.00	$4,340.00
Transfer to	365.04	
Transfer from State Highway Fund		6,800.00
Appropriation (Legislature)		50,195.00
Total Funds Provided During Period	$1,565.04	$61,335.00
Total To Be Accounted For	$27,866.22	$61,335.00

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PUBLIC SERVICE COMMISSION -APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continuted):		
Salaries	$20,355.58	$22,486.00
Traveling Expense	1,113.97	1,587.57
Supplies and Stationery	498.15	1,075.51
Postage	72.64	1,030.16
Printing		1,069.25
Telephone and Telegraph		527.89
Utilities	81.32	
Office Equipment	957.00	185.85
Dues and Subscriptions	288.00	1,038.71
Retirement Contribution	1,278.61	696.65
Transfer From	365.04	1,000.00
Freight and Express		45.55
Industrial Insurance		93.72
Reversion	2,855.91	
Total Disbursements	$27,866.22	$30,836.86
Balance, End of Period		$30,498.14

PUBLIC SERVICE COMMISSION - COMBINED MOTOR VEHICLE AGENCIES FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of period	$316,345.64	
Funds Provided From:		
Appropriation		$606,330.00
Miscellaneous		1,775.18
Total Funds Provided During Period		$608,105.18
Total To Be Accounted For	$316,345.64	$608,105.18
Disbursements:		
Salaries	$185,928.89	$226,814.63
Traveling Expense	34,796.95	38,493.11
Supplies and Stationery	8,888.67	4,789.97
Stationery and Postage	7,705.49	7,073.55
Printing	3,387.22	5,065.59
Telephone and Telegraph	1,563.32	1,930.83
Utilities		800.22
Office Equipment	6,546.81	904.90
Autos	36,833.92	
Freight and Express	533.63	572.63
Industrial Insurance	2,271.69	3,091.50
Other Insurance	2,498.92	3,369.34
Retirement Contribution	9,251.69	11,735.47
Reno Checking Station	511.82	161.52
Las Vegas Checking Station	832.07	103.24

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PUBLIC SERVICE COMMISSION - COMBINED MOTOR VEHICLE AGENCIES FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements(Continued):		
Tonopah Checking Station		$1,582.59
Dues and Subscriptions		193.40
Radio	$2,672.47	1,685.85
Surety Bonds	761.90	869.90
License Plates	11,360.18	
Repairs		593.81
Patrolmen Equipment		1,361.94
Photography		160.03
Patrolmen Expense		490.35
License Plates		8,858.71
Safety Kits and Equipment		161.12
Fire Extinguishers and Sirens		1,030.00
Stop Signs and Bags		491.10
Radios		232.50
Seat Covers, Spot Lights and Miscellaneous		475.19
Total Disbursements	$316,345.54	$323,092.99
Balance, End of Period		$285,012.19

PUBLIC SERVICE COMMISSION - AMATEUR RADIO OPERATORS M.V. LICENSE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$1,500.00
Total Funds Provided During Period		$1,500.00
Total To Be Accounted For		$1,500.00
Disbursements:		
New Dies		$1,500.00
Total Disbursements		$1,500.00
Balance, End of Period		$0.00

Created by 1951 Legislature. (Chapter 253, 1951 Statutes.)

PUBLIC SERVICE COMMISSION - STATE POLICE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Transfer from Public Service Commission Fund *		$1,000.00
Total Funds Provided During Period		$1,000.00
Total To Be Accounted For		$1,000.00
Disbursements:		
Salaries		$ 499.92
Total Disbursements		$ 499.92
Balance, End of Period		$ 500.08

* Fund provided for by 1951 Legislature (Chapter 32, Section 6.)

PUBLIC SERVICE COMMISSION - REFUND ON CARRIER LICENSES FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Transfer	$165.50	$949.00
Total Funds Provided During Period	$165.50	$949.00
Total To Be Accounted For	$165.50	$949.00
Disbursements:		
Refunds	$165.50	$949.00
Total Disbursements	$165.50	$949.00
Balance, End of Period	$0.00	$0.00

PUBLIC SERVICE COMMISSION - PRIVATE DETECTIVE AGENCY
PRIVATE DETECTIVE AGENCY CONTINGENT FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$654.46	$982.36
Funds Provided From:		
Licenses, Penalties, Etc.	$350.00	$500.00
Total Funds Provided During Period	$350.00	- $500.00
Total To Be Accounted For	$1,004.46	$1,482.36
Disbursements:		
Supplies and Stationery	$ 22.10	
Total Disbursements	$ 22.10	
Balance, End of Period	$982.36	$1,482.36

* A non-reverting fund.

STATE RACING COMMISSION - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952 *
Balance, Beginning of Period	$1,598.45	
Total To Be Accounted For	$1,598.45	
Disbursements:		
Subsistence	$ 218.75	
Dues and Subscriptions (Nat'l Assn. State Racing Commission)	600.00	
Total Disbursements	$ 818.75	
Balance, End of Period	$779.70 *	

* No report submitted for Fiscal Year 1951-1952.

NEVADA REAL ESTATE COMMISSION - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$5,339.24	$2,586.21
Funds Provided From:		
Licenses	$1,461.00	$8,870.00
Examinations	1,070.00	2,460.00
Bank Deposit	75.00	15.00
Penalties and Reinstatements	126.00	224.00
Total Funds Provided During Period	$2,732.00	$11,569.00
Total To Be Accounted For	$8,071.24	$14,155.21
Disbursements:		
Salaries	$ 976.13	$1,313.00
Traveling Expense	703.76	1,288.95
Supplies and Stationery	494.53	247.24
Postage	94.32	210.58
Printing	557.68	1,339.96
Telephone and Telegraph	215.68	266.02
Examination Refunds		60.00
Dues and Subscriptions	50.00	25.00
Treasurer Bond Premium	5.00	
Rent	390.00	780.00
Legal Services	300.00	2,214.40
Hearings	1,064.93	85.84
License Refunds	366.00	1,060.00
Reinstatement fee fund	2.00	
Examinations	65.00	110.00
Accounting	125.00	90.00
Insurance		5.00
Bad Checks		50.00

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NEVADA REAL ESTATE COMMISSION - BANK ACCOUNT

	Fiscal Year* 1950-1951	Fiscal Year 1951-1952
Disbursements: (Continued):		
Book Refunds	$ 75.00	$ 15.00
Advertising		12.00
Licenses		50.00
Total Disbursements	$5,485.03	$9,222.99
Balance, End of Period	$2,586.21	$4,932.22

* This fund audited as of December 31, 1950.

BOARD OF REGISTERED PROFESSIONAL ENGINEERS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,032.55	$2,332.97
Funds Provided From:		
Application Fees	$1,025.00	$1,750.00
Renewal Fees	2,076.00	2,936.50
Bond Interest	50.00	50.00
Engineer in Training Applications		75.00
Total Funds Provided During Period	$3,151.00	$4,811.50
Total To Be Accounted For	$5,183.55	$7,144.47
Disbursements:		
Salaries	$1,818.42	$1,876.15
Traveling Expense	677.88	885.39
Supplies and Stationery	52.82	128.22
Postage	84.30	122.93
Printing	74.20	177.65
Telephone and Telegraph	25.66	62.62
Miscellaneous	17.30	30.80
Dues	100.00	150.00
Total Disbursements	$2,850.58	$3,433.76
Balance, End of Period	$2,332.97	$3,710.71

COMMISSION FOR REVISION AND COMPILATION OF NEVADA LAWS

	May 5, 1951 June 30, 1951 *	Fiscal Year 1951-1952
Balance, Beginning of Period		$72,290.93
Funds Provided From:		
Appropriation	$75,000.00	
Total Funds Provided During Period	$75,000.00	
Total To Be Accounted For	$75,000.00	$72,290.93
Disbursements:		
Salaries	$ 2,181.21	$18,026.79
Traveling Expense		206.55
Supplies and Stationery	311.80	669.85
Postage	71.84	28.50
Telephone and Telegraph	75.22	127.07
Office Equipment	69.00	358.35
Freight and Express		4.50
Industrial Insurance		11.88
Repairs		5.65
Retirement Contribution		444.01
Contract Services		500.00
Total Disbursements	$ 2,709.07	$20,383.15
Balance, End of Period	$72,290.93 *	$51,907.78 *

* Created by 1951 Legislature, (Chapter 304) effective May 5, 1951.

SECRETARY OF STATE - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$22,333.64	
Funds Provided From:		
Salary Increase Appropriation	$ 9,500.00	$ 4,280.00
Sale of Paper	34.37	49.04
Appropriation		73,625.00
Total Funds Provided During Period	$ 9,534.37	$77,954.04
Total To Be Accounted For	$31,868.01	$77,954.04
Disbursements:		
Salaries	$26,164.96	$29,316.87
Traveling Expense	97.80	348.55
Supplies and Stationery	1,342.18	966.33
Postage		837.77
Printing		2,098.20
Telephone and Telegraph	481.90	496.10
Office Equipment	1,432.75	1,479.06
Dues and Subscriptions	50.00	50.00

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SECRETARY OF STATE - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Repairs	$ 21.50	
Election Expense	560.07	$ 2,894.11
Freight and Express	754.33	
Industrial Insurance		61.42
Retirement Contribution		1,344.10
Reversion	962.52	
Total Disbursements	$31,868.01	$39,892.51
Balance, End of Period		$38,061.53

SECRETARY OF STATE - PORTAGRAPH

	Fiscal Year 1950-1951	Fiscal Year 1951-1952 *
Balance, Beginning of Period	$177.19	
Total To Be Accounted For	$177.19	
Disbursements:		
Supplies	$172.85	
Reversion	4.34	
Total Disbursements	$177.19	
Balance, End of Period	$0.00	

* No Appropriation for 1951-1953 Biennium.

BOARD OF SHEEP COMMISSIONERS - SHEEP INSPECTION FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$19,437.72	$19,947.30
Funds Provided From:		
Inspection Fees and Miscellaneous	$ 9,947.04	$11,620.82
Appropriation		5,000.00
Total Funds Provided During Period	$ 9,947.04	$16,620.82
Total To Be Accounted For	$29,384.76	$36,568.12
Disbursements:		
Salaries	$ 5,387.32	$ 5,756.00
Traveling Expense	1,331.79	1,386.92
Supplies and Stationery		13.40
Postage	24.18	10.49

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BOARD OF SHEEP COMMISSIONERS - SHEEP INSPECTION FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements: (Continued)		
Printing	$ 16.50	
Telephone and Telegraph	30.65	$ 27.46
Industrial Insurance	59.52	116.69
Bonding	37.50	37.50
Contribution to Nevada Woolgrowers Association	2,550.00	3,540.00
Transfer to Woolgrowers Predatory Animal Control Fund		5,000.00
Total Disbursements	$ 9,437.46	$15,888.46
Balance, End of Period	$19,947.30*	$20,679.66*

* A non-reverting fund. A balance of approximately $20,000.00 is maintained in order to control any outbreak of contagious diseases among sheep and goats.

SHEEP COMMISSION - WOOLGROWERS PREDITORY ANIMAL CONTROL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 9,068.88	$38,576.14
Funds Provided From:		
State Board of Sheep Commissioners		$ 5,000.00
Contributions	$38,710.50	7,223.00
Lyon County Commissioners	1,125.00	375.00
Grazing Board Districts		5,000.00
County Sheep Act	22,488.04	60,186.31
Nevada Fish and Game Commission		10,099.66
Total Funds Provided During Period	$62,323.54	$87,883.97
Total To Be Accounted For	$71,392.42	$126,460.11
Disbursements:		
Salaries	$28,578.19	$40,618.02
Traveling Expense	2,781.13	12,190.01
Printing	34.55	70
Industrial Insurance	478.57	406.18
Insurance	139.90	139.90
Retirement Contributions	803.94	1,022.96
Total Disbursements	$32,816.28	$54,377.77
Balance, End of Period	$38,576.14*	$72,082.34*

* A non-reverting fund.

SOIL CONSERVATION COMMITTEE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation *		$750.00
Total Funds Provided During Period		$750.00
Total To Be Accounted For		$750.00
Disbursements:		
Printing		$157.05
Total Disbursements		$157.05
Balance, End of Period		$592.95

* No funds appropriated for 1950-1951.

SUPREME COURT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$44,171.14	
Funds Provided From:		
Salary Increase Appropriation	$ 2,900.00	$ 2,970.00
Nevada Reports	1,762.50	
Miscellaneous	207.30	
Appropriation		109,005.00
Total Funds Provided During Period	$ 4,869.80	$111,975.00
Total To Be Accounted For	$49,040.94	$111,975.00
Disbursements:		
Salaries	$40,749.88	$ 45,677.25
Traveling Expense		631.85
Supplies and Stationery	263.09	2,631.33
Postage	171.63	377.66
Telephone and Telegraph	769.26	620.95
Office Equipment		1,789.00
Freight and Express	14.26	10.25
Nevada Reports Publishing Funds	6,980.17	1,508.42
Industrial Insurance		177.71
Repairs		122.25
Retirement Contribution		1,082.33
Reversion	92.65	
Total Disbursements	$49,040.94	$ 54,629.00
Balance, End of Period		$ 57,346.00

SURVEYOR GENERAL - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$11,592.51	
Funds Provided From:		
Miscellaneous	$ 40.77	
Salary Increase Appropriation	1,850.00	$ 1,300.00
Appropriation		28,370.00
Total Funds Provided During Period	$ 1,890.77	$29,670.00
Total To Be Accounted For	$13,483.28	$29,670.00
Disbursements:		
Salaries	$10,603.52	$12,124.16
Traveling Expense	268.00	236.25
Supplies and Stationery	449.98	208.10
Postage	118.48	100.00
Printing		382.50
Telephone and Telegraph	202.50	105.82
Office Equipment	396.69	517.50
Dues and Subscriptions		50.00
Industrial Insurance		36.17
Retirement Contribution		534.78
Reversion	1,444.11	
Total Disbursements	$13,483.28	$14,295.28
Balance, End of Period		$15,374.72

SURVEYOR GENERAL - FOREST FIRE PROTECTION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 6,301.17	$ 3,507.67
Funds Provided From:		
Federal	$11,230.45	$22,356.42
Refunds - Reimbursements, Etc.	752.96	6,672.70
Southern Pacific Railway Fire Prevention	344.00	
Board of Fire Control Fund	215.52	1,500.00
Total Funds Provided During Period	$12,542.93	$30,529.12
Total To Be Accounted For	$18,844.10	$34,036.79
Disbursements:		
Salaries	$ 5,789.87	$ 6,752.12
Traveling Expense	72.75	1,398.41
Supplies and Stationery	3.95	39.30
Postage		75.00
Printing		340.06
Telephone and Telegraph	263.50	1,221.83

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SURVEYOR GENERAL - FOREST FIRE PROTECTION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Utilities	$ 122.64	$ 148.65
Industrial Insurance		117.71
Rent		1,300.00
Office Equipment	5.00	219.07
Truck and Auto Equipment	2,394.00	2,217.79
Dues and Subscriptions	5.00	50.00
Freight and Express	17.27	
Repairs	50.41	159.42
Retirement contribution	376.14	282.00
Truck and Other Auto Expense	248.10	781.52
Lookout Station Equipment	196.20	1,498.91
Fire Fighting Tools	298.67	314.11
Fire Fighting Suppression	129.60	6,247.74
Board of Fire Control Fund	3,800.00	
Elko Fire District	1,000.00	
Ely Fire District	200.00	
Paradise Valley Fire District	200.00	
Insurance	163.33	328.78
Fire Prevention		1,401.01
Fire Training		1,007.90
Total Disbursements	$15,336.43	$25,901.33
Balance, End of Period	$ 3,507.67*	$ 8,135.46 *

* A non-reverting fund

SURVEYOR GENERAL - STATE BOARD OF FIRE CONTROL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$ 582.09	
Funds Provided From:		
Appropriation		$5,355.00
Reimbursement on Film	$ 252.62	
Transfer (From Forest Fire Protection Fund)	3,800.00	
Federal	1,000.00	1,578.41
Total Funds Provided During Period	$5,052.62	$6,933.41
Total To Be Accounted For	$5,634.71	$6,933.41
Disbursements:		
Salaries	$2,300.04	$2,529.84
Traveling Expense	1,221.91	46.11
Supplies and Stationery	134.64	2.65
Postage	50.00	

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SURVEYOR GENERAL - STATE BOARD OF FIRE CONTROL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Telephone and Telegraph	$ 4.14	$ 3.35
Industrial Insurance		34.14
Retirement Contribution		118.14
Dues and Subscriptions	50.00	
Freight and Express	1.11	
Maps	11.70	
Meals for Fire Fighters	45.85	
Making Film "Guberif"	1,495.61	
Developing Films	8.33	
Fire Fighters	20.00	
Auto Insurance	75.86	
Transfer (To Forest Fire Protection Fund)	215.52	1,500.00
Total Disbursements	$5,634.71	$4,234.23
Balance, End of Period		$2,699.18

NEVADA TAX COMMISSION - APPROPRIATED FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$14,800.16	
Funds Provided From:		
Appropriation		$28,741.00
Transfer		1,740.00
Total Funds Provided During Period		$30,481.00
Total To Be Accounted For	$14,800.16	$30,481.00
Disbursements:		
Salaries	$9,123.83	$9,300.00
Traveling Expense	1,284.83	1,281.80
Supplies and Stationery	563.05	894.79
Postage and Express	64.31	176.41
Printing		1,269.05
Telephone and Telegraph	203.48	34.90
Utilities	17.00	
Repairs and Maintenance	3.75	140.25
Office Equipment	63.50	
Retirement Contribution		324.60
Industrial Insurance		38.79
Reversion (To Estimate Balance Bills Receivable)	3,476.41	
Total Disbursements	$14,800.16	$13,460.59
Balance, End of Period		$17,020.41

NEVADA TAX COMMISSION - ADMINISTRATIVE FUNDS
ALL DIVISIONS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$143,786.39	$ 73,024.50
Funds Provided From:		
Appropriation		$ 70,916.00
Transfer To		2,280.00
5% Administrative Funds		
County Gas Tax Division	$ 53,425.01	60,398.27
Gambling Tax Division	71,798.80	77,909.34
Gas Tax Division	8,206.27	9,727.57
Use Fuel Division	6,375.75	10,381.85
Total Funds Provided During Period	$139,805.83	$231,613.03
Total To Be Accounted For	$283,592.22	$304,637.53
Disbursements:		
Salaries	$ 77,691.90	$ 70,924.58
Traveling Expense	11,627.25	11,210.99
Supplies and Stationery	3,053.23	2,759.72
Postage and Express	1,887.32	2,116.34
Printing	5,769.72	6,647.30
Telephone and Telegraph	1,913.78	2,123.90
Utilities	443.72	150.41
Rent	1,277.55	460.00
Repairs and Maintenance	117.64	378.73
Insurance	940.97	465.95
Retirement Contribution	1,818.32	3,269.39
Industrial Insurance	291.62	370.68
Refunds (County Gas Tax Division)	41,977.24	43,462.69
Secretary's Fund (Gambling Tax Division)	2,325.00	7,488.24
Office Equipment	1,115.50	1,712.58
Automobile Equipment	1,085.90	842.10
Miscellaneous	252.38	
Reversion (To Estimate Balance Bills Receivable)	56,978.68	31,795.64
Total Disbursements	$210,567.72	$186,179.24
Balance, End of Period	$73,024.50	$118,458.29

NEVADA TAX COMMISSION - CIGARETTE AND LIQUOR TAX
APPROPRIATED FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$30,024.24	
Funds Provided From:		
Appropriation		$42,175.00
Salary Increase Appropriation		540.00
Total Funds Provided During Period		$42,715.00
Total To Be Accounted For	$30,024.24	$42,715.00
Disbursements:		
Salaries	$11,634.85	$12,512.25
Traveling Expense	1,395.88	1,008.84
Supplies and Stationery	242.36	351.41
Postage and Express	608.37	531.50
Printing Cigarette Stamps (Decals)	3,648.92	3,961.90
Telephone and Telegraph	215.78	284.09
Utilities	83.15	34.33
Repairs and Maintenance		3.89
Retirement Contribution		622.07
Office Equipment	130.00	
Autos	1,085.90	
Rent	140.00	
Industrial Insurance		58.35
Miscellaneous	252.38	
Other Insurance		109.76
Reversion (To Estimate Balance Bills Receivable)	10,586.65	
Total Disbursements	$30,024.24	$19,478.39
Balance, End of Period		$23,236.61

NEVADA TAX COMMISSION - COUNTY GAS TAX DIVISION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$32,704.39	$39,350.42
Funds Provided From:		
5% Administrative Fund	$53,425.01	$60,398.27
Total Funds Provided During Period	$53,425.01	$60,398.27
Total To Be Accounted For	$86,129.40	$99,748.69
Disbursements:		
Salaries	$ 4,100.00	$ 5,910.00
Traveling Expense	24.60	52.60
Supplies and Stationery	150.00	95.80
Postage and Express	143.13	170.21
Telephone and Telegraph	11.85	23.70

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NEVADA TAX COMMISSION - COUNTY GAS TAX DIVISION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Disbursements (Continued):		
Utilities	$ 38.31	$ 28.75
Rent	20.00	
Repairs and Maintenance	4.00	
Office Equipment	111.95	
Retirement Contribution	180.60	255.36
Industrial Insurance	17.30	16.05
Refunds to Counties	41,977.24	43,462.69
Other Insurance		87.08
Total Disbursements	$46,778.98	$50,102.24
Balance, End of Period	$39,350.42	$49,646.45

NEVADA TAX COMMISSION - GAMBLING TAX DIVISION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$28,835.42	$33,674.08
Funds Provided From:		
5% Administrative Fund	$71,798.80	$77,909.34
Total Funds Provided During Period	$71,798.80	$77,909.34
Total To Be Accounted For	$100,634.22	$111,583.42
Disbursements:		
Salaries	$23,480.72	$28,355.23
Traveling Expense	5,090.43	7,420.07
Supplies and Stationery	673.44	707.97
Postage and Express	717.70	827.77
Printing	775.75	645.35
Telephone and Telegraph	1,004.33	1,485.39
Utilities	145.89	12.00
Rent	825.00	460.00
Repairs and Maintenance	30.00	84.13
Equipment, Office	185.75	1,083.33
Auto		842.10
Secretary's Fund	2,325.00	7,488.24
Retirement Contribution	1,148.84	1,372.22
Industrial Insurance	191.97	180.05
Other Insurance	518.16	269.11
Reversion (To Estimate Balance Bills Receivable)	29,847.16	31,795.64
Total Disbursements	$66,960.14	$83,028.60
Balance, End of Period	$33,674.08	$28,554.82

NEVADA TAX COMMISSION - GAS TAX FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
State Highway Department In Lieu of 5% Administrative Fund	$8,206.27	$9,727.57
Total Funds Provided During Period	$8,206.27	$9,727.57
Total To Be Accounted For	$8,206.27	$9,727.57
Disbursements:		
Salaries	$6,107.50	$7,152.50
Traveling Expense	382.66	291.39
Supplies and Stationery	450.08	546.34
Postage and Express	139.59	193.73
Printing	58.85	366.00
Telephone and Telegraph	23.70	103.84
Utilities	51.97	75.33
Rent	277.55	
Repairs and Maintenance	57.24	144.46
Office Equipment	287.70	484.00
Retirement Contribution	289.48	322.27
Industrial Insurance	67.95	47.71
Other Insurance	12.00	
Total Disbursements	$8,206.27	$9,727.57
Balance, End of Period	$0.00	$0.00

NEVADA TAX COMMISSION - USE FUEL TAX DIVISION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
State Highway Department In Lieu of 5% Administrative Fund	$6,375.75	$10,381.85
Total Funds Provided During Period	$6,375.75	$10,381.85
Total To Be Accounted For	$6,375.75	$10,381.85
Disbursements:		
Salaries	$3,868.00	$7,694.60
Traveling Expense	767.23	1,156.29
Supplies and Stationery	210.81	163.41
Postage and Express	162.11	216.72
Printing	830.53	405.00
Telephone and Telegraph	74.75	191.98
Utilities	107.40	
Rent	15.00	
Maintenance and Repairs	18.30	6.00
Office Equipment		145.25
Retirement Contribution	199.40	372.87
Industrial Insurance	14.40	29.73
Other Insurance	107.82	
Total Disbursements	$6,375.75	$10,381.85
Balance, End of Period	$0.00	$0.00

NEVADA TAX COMMISSION - VALUATION DIVISION

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$37,422.18	
Total To Be Accounted For	$37,422.18	
Disbursements:		
Salaries	$19,377.00	
Traveling Expense	2,681.62	
Supplies	763.49	
Postage and Express	52.11	
Printing	455.67	
Telephone and Telegraph	379.89	
Repairs and Maintenance	4.35	
Insurance	302.99	
Office Equipment	336.60	
Reversion (To Estimate Balance Bills Receivable)	13,068.46	
Total Disbursements	$37,422.18	

Abolished by 1951 Legislature.

STATE TREASURER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$16,954.50	
Funds Provided From:		
Salary Increase Appropriation	$ 2,950.00	$2,430.00
Appropriation		48,250.00
Total Funds Provided During Period	$ 2,950.00	$50,680.00
Total To Be Accounted For	$19,904.50	$50,680.00
Disbursements:		
Salaries	$17,793.51	$19,384.98
Traveling Expense	390.13	115.00
Supplies and Stationery	632.87	318.24
Postage	314.29	567.24
Printing	169.50	521.80
Telephone and Telegraph	329.08	207.05
Office Equipment	152.48	306.05
Repairs	42.75	93.99
Industrial Insurance		80.81
Other Insurance		3,000.00
Retirement Contribution		959.60
Reversion	79.89	
Total Disbursements	$19,904.50	$25,554.76
Balance, End of Period		$25,125.24

VETERANS' SERVICE COMMISSIONER

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$17,812.00
Transfer from General Fund - By Authority of Attorney General's Opinion No. 760.	$7,500.00	
Total Funds Provided During Period	$7,500.00	$17,812.00
Total To Be Accounted For	$7,500.00	$17,812.00
Disbursements:		
Salaries	$7,500.00	$ 8,400.00
Industrial Insurance		54.00
Retirement Contribution		393.80
Total Disbursements	$7,500.00	$ 8,847.80
Balance, End of Period		$ 8,964.20

NEVADA STATE WELFARE - STATE OLD AGE ASSISTANCE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$482,224.43	$ 8,628.88
Funds Provided From:		
Appropriation		$1,075,000.00
Tax Receipts	$ 2,452.59	765.75
Cancelled Warrents	5,378.25	6,037.00
Recoveries and Refunds	2,993.11	3,156.17
Total Funds Provided During Period	$ 10,823.95	$1,084,958.92
Total To Be Accounted For	$493,048.38	$1,093,587.80
Disbursements:		
Old Age Assistance Payments State Share	$409,419.50	$ 477,763.00
Reversion	7,500.00	
Total Disbursements	$484,419.50	$ 477,763.00
Balance, End of Period	$8,628.88	$615,824.80

NEVADA STATE WELFARE - STATE WELFARE FUND
TOTAL ADMINISTRATIVE

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$112,095.54	
Funds Provided From:		
State Welfare Fund	$ 28,333.82	
Federal Funds for C. W. S. Administration	15,306.12	$ 34,701.32
Federal Funds for O. A. A. Administration	90,064.16	73,976.16
Legislature Appropriation		270,000.00
Total Funds Provided During Period	$133,704.10	$378,677.48
Total To Be Accounted For	$245,799.64	$378,677.48
Disbursements:		
Salaries	$146,884.62	$173,309.54
Traveling Expense	14,722.30	15,979.42
Supplies and Stationery	8,100.90	2,119.70
Printing	532.88	366.04
Telephone and Telegraph	2,695.45	2,873.14
Utilities	102.29	233.98
Office Equipment	15,860.95	1,459.59
Equipment, Rent and Service		342.19
Dues and Subscriptions	538.32	879.55
Industrial Insurance	1,257.85	1,346.58
Postage, Freight and Express	3,954.83	2,754.95
Rent	14,771.12	13,500.00
Building Repairs, Alterations and Services	4,414.69	348.00
Retirement Contribution	7,497.26	8,554.76
Conferences and Institutes	536.15	445.50
Educational Stipends	8,551.93	
Appeals and Hearings	28.20	
County O. A. A. Administration Federal Share	675.40	
Adoption Program	769.28	6,055.92
Funds Advanced For Merit System	2,141.96	1,969.68
Child Welfare Advisory Service		60.00
Janitorial Services and Supplies		786.49
Notary Public Commissions		90.90
O. A. A. Check Writing (I.B.M.)		822.96
Special O. A. A. Survey		30.00
Reversion	11,763.26	
Total Disbursements	$245,799.64	$234,328.89
Balance, End of Period		$144,348.59

NEVADA STATE WELFARE - COUNTY OLD AGE ASSISTANCE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$389,540.04	$2,885.54
Funds Provided From:		
Advances		$383,838.16
Cancelled Warrants		4,762.00
Total Funds Provided During Period		$388,600.16
Total To Be Accounted For	$389,540.04	$391,485.70
Disbursements:		
Old Age Assistance Payments - County Share	$386,654.50	$384,959.50
Total Disbursements	$386,654.50	$384,959.50
Balance, End of Period	$2,885.54 *	$6,526.20*

* A non-reverting fund.

NEVADA STATE WELFARE - FEDERAL OLD AGE ASSISTANCE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$29,545.13	$108,045.20
Funds Provided From:		
Social Security Administration	$1,115,295.40	$1,022,962.39
Cancelled Warrants	13,351.50	12,366.50
Refunds and Recoveries	6,442.33	6,846.83
Total Funds Provided During Period	$1,135,089.23	$1,042,175.72
Total To Be Accounted For	$1,164,634.36	$1,150,220.92
Disbursements:		
Old Age Assistance Payments	$966,525.00	
One-half Old Age Assistance		$975,644.50
Administrative Costs	90,064.16	73,976.16
Total Disbursements	$1,056,589.16	$1,049,620.66
Balance, End of Period	$108,045.20 *	$100,600.26 *

* A non-reverting fund.

CONTROLLER'S MISCELLANEOUS - STATE OFFICIAL PRINTING

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$7,200.00
Total Funds Provided During Period		$7,200.00
Total To Be Accounted For		$7,200.00
Disbursements:		
Printing		$2,634.60
Total Disbursements		$2,634.60
Balance, End of Period		$4,565.40

• Chapter 279, Section 60, 1951 Statutes. No appropriation for bienium 1949-1951.

CONTROLLER'S MISCELLANEOUS - CARE OF G. A. R. CEMETERIES

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$150.00	
Funds Provided From:		
Appropriation		$600.00
Total Funds Provided During Period		$600.00
Total To Be Accounted For	$150.00	$600.00
Disbursements:		
Reversion	$150.00	
Cemetery Care		$561.50
Total Disbursements	$150.00	$561.50
Balance, End of Period		$ 38.50

CONTROLLER'S MISCELLANEOUS - INTEREST ON POSSIBLE JUDGEMENTS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$4,000.00	
Funds Provided From:		
Appropriation		$4,000.00
Total During period		$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

CONTROLLER'S MISCELLANEOUS - FIRE INSURANCE PREMIUMS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$11,707.35	
Funds Provided From:		
Refunds	$ 335.84	
Deficiency Appropriation by 1951 Legislature	5,700.00	
Regular Appropriation		$42,500.00
Receipts		15,369.69
Total Funds Provided During Period	$ 6,035.84	$57,869.69
Total To Be Accounted For	$17,743.19	$57,869.69
Disbursements:		
Insurance Premiums	$17,698.47	$31,882.93
Reversion	44.72	
Total Disbursements	$17,743.19	$31,882.93
Balance, End of Period		$25,986.76

CONTROLLER'S MISCELLANEOUS - STATE OFFICER'S BOND PREMIUMS

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$3,756.05	
Funds Provided From:		
Appropriation		$6,500.00
Total Funds Provided During Period		$6,500.00
Total To Be Accounted For	$3,756.05	$6,500.00
Disbursements:		
Bond Premiums	$2,783.95	$3,078.50
Reversion	972.10	
Total Disbursements	$3,756.05	$3,078.50
Balance, End of Period		$3,421.50

CONTROLLER'S MISCELLANEOUS - REFUND OF STATE TAXES FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$500.00	
Funds Provided From:		
Appropriation		$3,000.00
Total Funds Provided During Period		$3,000.00
Total To Be Accounted For	$500.00	$3,000.00
Disbursements:		
Reversion	$500.00	
Refunds		$1,499.04
Total Disbursements	$500.00	$1,499.04
Balance, End of Period		$1,500.96

CONTROLLER'S MISCELLANEOUS - STATE ADVERTISING FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952*
Balance, Beginning of Period	$3,464.80	
Total To Be Accounted For	$3,464.80	
Disbursements:		
State Advertising	$2,902.30	
Reversion	562.50	
Total Disbursements	$3,464.80	
Balance, End of Period	$0.00	

* No appropriation for bienium 1951-1953.

CONTROLLER'S MISCELLANEOUS - INDUSTRIAL INSURANCE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952*
Balance, Beginning of Period	$10,671.54	
Total To Be Accounted For	$10,671.54	
Disbursements:		
Industrial Insurance	$9,810.84	
Total Disbursements	$9,810.84	
Balance, End of Period	$860.70	

* No appropriation for bienium 1951-1953.

CONTROLLER'S MISCELLANEOUS - PUBLIC EMPLOYEES RETIREMENT FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952 *
Balance, Beginning of Period	$40,301.23	
Funds Provided From:		
Miscellaneous Receipts	$54.60	
Total Funds Provided During Period	$54.60	
Total To Be Accounted For	$40,355.83	
Disbursements:		
Transfer From	$40,355.83	
Total Disbursements	$40,355.83	
Balance, End of Period	$0.00	

* No appropriation for bienium 1951-1953.

CONTROLLER'S MISCELLANEOUS - REWARDS OF THE GOVERNOR FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,500.00	
Funds Provided From:		
Appropriation		$1,500.00
Total Funds Provided During Period		$1,500.00
Total To Be Accounted For	$1,500.00	$1,500.00
Disbursements:		
Reversion	$1,500.00	
Total Disbursements	$1,500.00	
Balance, End of Period		$1,500.00

CONTROLLER'S MISCELLANEOUS - STATE BOARD OF EXAMINERS

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$2,000.00
Total Funds Provided During Period		$2,000.00
Total To Be Accounted For		$2,000.00
Disbursements:		
Miscellaneous		$1,122.85
Total Disbursements		$1,122.85
Balance, End of Period		$877.15

* Chapter 279, Section 60, 1951 Statutes. No Appropriation for bienium 1949-1951.

CONTROLLER'S MISCELLANEOUS - PROMOTION OF UNIFORM LAWS

	Fiscal Year 1950-1951 *	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$350.00
Total Funds Provided During Period		$350.00
Total To Be Accounted For		$350.00
Disbursements:		
Miscellaneous		$350.00
Total Disbursements		$350.00
Balance, End of Period		$0.00

* Chapter 279, Section 60, 1951 Statutes. All funds appropriated for bienium 1949-1951 expended in fiscal 1949.

CONTROLLER'S MISCELLANEOUS - SOIL CONSERVATION DISTRICTS

	Fiscal Year 1950-1951*	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$750.00
Total Funds Provided During Period		$750.00
Total To Be Accounted For		$750.00
Disbursements:		
Miscellaneous		$157.05
Total Disbursements		$157.05
Balance, End of Period		$592.95

* Chapter 279, Section 60, 1951 Statutes. No appropriation for 1949-1951 bienium.

EMPLOYMENT SECURITY - EMPLOYMENT SECURITY DEPARTMENT OF NEVADA FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$19,892.35	
Total To Be Accounted For	$19,892.35	
Disbursements:		
Miscellaneous	$310.64	
Reverted to General Fund	19,581.71	
Total Disbursements	$19,892.35	
Balance, End of Period	$0.00 *	

* Fund discontinued as of June 30, 1951.

EMPLOYMENT SECURITY - EMPLOYMENT SECURITY FUND - SPECIAL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$41,994.80	$53,051.10
Funds Provided From:		
Interest or Penalties Collected From Delinquent Employer Contribution Accounts	$11,056.30	$11,663.18
Total Funds Provided During Period	$11,056.30	$11,663.18
Total To Be Accounted For	$53,051.10	$64,714.28
Balance, End of Period	$53,051.10	$64,714.28

EMPLOYMENT SECURITY - UNEMPLOYMENT COMPENSATION FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$12,150,484.28	$12,549,769.32
Funds Provided From:		
Contributions Received	$ 1,674,845.96	$ 2,263,944.36
Interest Earned	265,132.71	280,677.97
Total Funds Provided During Period	$ 1,939,978.67	$ 2,544,622.33
Total To Be Accounted For	$14,090,462.95	$15,094,391.65
Disbursements:		
Benefits Paid	$ 1,540,693.63	$ 1,258,590.51
Total Disbursements	$ 1,540,693.63	$ 1,258,590.51
Balance, End of Period	$12,549,769.32	$13,835,801.14

CHILDREN'S HOME - LUELLA RHODES GARVEY

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$625.00	$875.00
Funds Provided From:		
Interest on Investments	$250.00	$250.00
Total Funds Provided During Period	$250.00	$250.00
Total To Be Accounted Forq	$875.00	$1,125.00
Balance, End of Period	$875.00 *	$1,125.00

* A Non-reverting fund.

CHILDREN'S HOME - 4-H FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$2,221.74	$1,086.91
Funds Provided From:		
Gifts - Stock Donations and Sales	$334.04	$126.00
Total Funds Provided During Period	$334.04	$126.00
Total To Be Accounted For	$2,555.78	$1,212.91
Disbursements:		
Stock	$1,044.05	
Hay	165.24	
Prisoners Wages	24.00	
Steel For Concrete Work	45.13	
Ties	87.50	
Drugs and Sundries	8.60	
4-H Prizes	10.35	
Lumber	46.50	
Miscellaneous	37.50	
All Disbursements for Fiscal Year 1951-1951		$1,146.83
Total Disbursements	$1,468.87	$1,146.83
Balance, End of Period	$1,086.91	$66.08

COLORADO RIVER COMMISSION - COLORADO RIVER SPECIAL

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$126,919.14	$140,778.52
Funds Provided From:		
Power and Water Sales	$806,709.34	$2,151,610.86
Total Funds Provided During Period	$806,709.34	$2,151,610.86
Total To Be Accounted For	$933,628.48	$2,292,389.38
Disbursements:		
Salaries	$ 17,947.22	$ 31,617.64
Traveling Expense	6,581.69	12,720.04
Supplies and Stationery	1,001.01	487.07
Postage, Freight and Express	200.92	109.71
Printing	1,928.35	112.10
Telephone and Telegraph	1,485.63	2,210.86
Dues and Subscriptions	1,137.89	508.25
Industrial Insurance	88.68	98.73
Bonds	62.50	
Rent	899.35	
Retirement Contribution	416.25	841.04
Snow Survey	148.42	
Automobile Expense	3,958.80	
Other Insurance		104.33
U. S. B. R. etc. Power Purchased	756,993.25	2,106,610.43
Other Operating Expense		7,710.79
Total Disbursements	$792,849.96	$2,163,130.99
Balance, End of Period	$140,778.52	$129,258.39 *

* A Non-reverting fund.

June claims submitted in June but not paid by the Treasurer until July in the amount of $2,102.67 must be added to this balance to reconcile with the Controller's balance of $131,361.06.

NEVADA STATE BOARD OF CHIROPODY - BANK ACCOUNT

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$21.25	$55.25
Funds Provided From:		
Registration Fees	$55.00	$55.00
Application Fees		35.00
Total Funds Provided During Period	$55.00	$90.00
Total To Be Accounted For	$76.25	$145.25
Disbursements:		
Printing	$21.00	
Telephone and Telegraph		$23.73
Board Members Expense		80.00
Total Disbursements	$21.00	$103.73
Balance, End of Period	$55.25	$41.52

EMPLOYMENT SECURITY - ADMINISTRATIVE FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$1,401.60	$17,743.96
Funds Provided From:		
Federal	$579,074.51	$578,936.69
Total Funds Provided During Period	$579,074.51	$578,936.69
Total To Be Accounted For	$580,476.11	$596,680.65
Disbursements:		
Salaries	$434,537.28	$434,942.86
Traveling Expense	19,534.40	18,449.78
Supplies and Stationery	7,687.09	12,199.14
Printing	1,235.80	263.00
Communication Services	7,410.49	9,127.32
Unemployment Insurance Contribution	3,966.51	4,587.24
Merit System	4,939.55	5,244.70
Building Maintenance	5,407.00	6,313.00
Advertising	994.59	1,331.75
Office Equipment	2,712.90	5,763.20
Rental Equipment	7,361.00	7,429.25
Repairs and Alterations (Premises)	182.28	2,335.85
Repairs and Alterations (Equipment)	1,533.26	1,725.73
Heat Light and Water	2,282.72	2,524.46
Rent - Premises	24,830.00	34,977.54
Encumbrances of Prior Periods	12,481.77	
Freight and Express	244.33	1,903.79
Subscriptions and Clipping Service	521.80	526.08
Industrial Insurance	1,777.83	1,658.40
Retirement Contribution	19,688.52	20,725.79
Bonding and Insurance	155.95	195.00
Miscellaneous	3,247.08	3,973.37
Total Disbursements	$562,732.15	$576,197.25
Balance, End of Period	$17,743.96	$20,483.40

NEVADA FISH AND GAME COMMISSION
Statement of Cash Receipts and Disbursements
Fiscal Years 1950-51 and 1951-52

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$162,609.50	$293,949.90
Funds Provided From:		
Appropriation		$ 40,000.00
Sales of Licenses	$448,657.50	451,060.05
Sales of Furs	18,076.88	10,911.26
Sales of Property	4,952.29	568.51
Lease Rentals	50.00	
Rough Fish Royalties	231.50	359.40
Donations	150.00	
Insurance Recovery	149.15	50.00
Miscellaneous Refunds, Etc.	171.96	441.75
County Budget Reversions	735.84	306.69
Grazing Fees		1,904.70
Federal Reimbursements	117,714.24	101,824.93
Miscellaneous Fees		6.20
Total Funds Provided During Period	$590,889.36	$607,433.49
Total To Be Accounted For	$753,498.86	$901,383.39
Disbursements:		
Donation to Woolgrowers Predatory Animal Control Fund		$ 10,000.00
Administration	$ 22,188.28	31,443.97
Commissioners Expense	3,591.05	3,510.19
Verdi Hatchery	33,700.92	33,672.35
Game Farm	42,136.63	23,601.05
Law Enforcement	65,789.51	50,925.13
District Agents		19,896.77
Beaver Conservation	15,461.33	18,409.38
Game Biologist	2,585.45	
Fish Biologist	17,869.35	15,001.48
Smith Valley Rearing Station	10,414.96	11,434.48
Spring Creek Rearing Station	32,346.21	33,868.25
Federal Aid Projects	144,230.89	157,500.49
State-County Cooperative Projects	7,859.17	24,615.16
Education and Public Information	1,505.84	1,363.20
Uniforms (Reimburseable)	217.50	1,878.85
Industrial Insurance	1,581.68	
Retirement Contributions	5,666.09	
Fees to License Agents	5,603.50	6,324.00
License Agent Bond		735.00
Printing Licenses	2,124.46	2,013.75
Printing Codebooks, etc.		2,355.53
County Budgets	44,367.18	70,811.88
Arizona Special Stamps, Sales Remitted		8,851.15
Cancellations and Refunds	308.96	
Total Disbursements	$459,548.96	$528,212.06
Balance, End of Period	$293,949.90	$373,171.33

NEVADA FISH AND GAME COMMISSION
Details of Expenditures By Function
Fiscal Years 1950-51 and 1951-52

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Administration		
Salaries and Wages	$13,847.39	$19,835.54
Subsistence	1,006.45	1,310.07
Industrial Insurance and Retirement Contributions		1,081.92
Car Operation	1,436.63	1,262.74
Supplies and Stationery	1,316.57	2,463.29
Telephone and Telegraph	1,128.84	1,170.30
Freight, Express and Postage	1,067.47	1,013.86
Rent	1,930.48	2,520.00
Fees and Dues	134.40	98.00
Equipment	320.05	688.25
Totals	$22,188.28	$31,443.97
Commissioners Expense		
Travel and Subsistence	$2,837.82	$3,510.19
Wildlife Management Institute; Departmental Analysis	753.23	
Totals	$3,591.05	$3,510.19
Verdi Hatchery		
Salaries	$13,222.84	$13,545.31
Industrial Insurance and Retirement Contributions		728.70
Subsistence	518.40	1,072.00
Car Operation	4,519.09	2,416.56
Telephone and Telegraph, Freight and Express	528.84	771.87
Utilities	302.90	206.54
Repairs and Maintenance	2,383.85	889.48
Spawn	5,248.72	5,099.50
Fish Food	1,481.92	1,704.29
Supplies	645.81	1,031.56
Equipment	3,881.14	808.63
Contract Hauls	967.41	176.09
Construction		5,221.82
Totals	$33,700.92	$33,672.35

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	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Game Farm		
Salaries and Wages	$16,559.00	$10,997.20
Industrial Insurance and Retirement Contributions		742.22
Subsistence	190.25	361.55
Car Operation	1,870.00	1,297.03
Telephone and Telegraph, Freight and Express	93.30	60.51
Utilities and Rent	1,725.37	1,064.00
Incubation (Contract)	1,795.76	309.24
Repairs and Construction	10,093.30	634.48
Supplies	995.47	171.84
Equipment	1,531.05	1,241.75
Bird Food	6,056.12	5,604.41
Taxes	1,227.01	662.20
Deer Damage Control		454.62
Totals	$42,136.63	$23,601.05
Law Enforcement		
Salaries and Wages	$34,102.86	$28,884.51
Industrial Insurance and Retirement Contributions		1,794.69
Subsistence	6,279.87	5,477.74
Equipment Operation	15,940.56	11,894.76
Horse Expense	90.00	379.38
Telephone and Telegraph, Freight and Express	1,460.62	753.82
Repairs	75.50	
Supplies	841.67	363.62
Equipment	6,727.01	1,376.61
Miscellaneous	271.42	
Totals	$65,789.51	$50,925.13
District Agents		
Salaries and Wages		$10,393.10
Industrial Insurance and Retirement Contributions		612.75
Subsistence		2,116.70
Equipment Operation		5,236.09
Horse Expense		73.50
Supplies		390.87
Telephone and Telegraph, Freight and Express		337.51
Equipment		736.25
Total		$19,896.77

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	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Beaver Conservation		
Salaries	$13,120.26	$12,658.69
Industrial Insurance and Retirement Contributions		324.15
Subsistence	507.75	529.25
Car Operation	1,307.67	1,098.08
Storage	84.00	72.00
Telephone and Telegraph, Freight and Express	64.00	19.07
Supplies	318.29	247.11
Equipment	26.67	
25 % Landowners Furs	32.69	3,422.63
Horse Expense		38.40
Totals	$15,461.33	$18,409.38
Game Biologist		
Salary	$2,298.24	
Car Operation	287.21	
Total	$2,585.45	
Fish Biologist		
Salary	$9,656.13	
Subsistence	1,563.54	
Car Operation	2,980.89	
Telephone and Telegraph, Freight and Express	466.48	
Supplies	1,085.30	
Equipment	2,117.01	
Total	$17,869.35	
Fisheries Division		
Salaries		$8,480.00
Industrial Insurance and Retirement Contribution		615.06
Subsistence		1,455.55
Equipment Operation		1,665.97
Supplies		194.36
Telephone and Telegraph, Freight and Express		459.42
Equipment		2,131.12
Total		$15,001.48

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	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Smith Valley Rearing Station		
Salary	$3,731.22	$3,980.04
Industrial Insurance And Retirement Contributions		216.86
Subsistence	87.20	150.00
Car Operation	911.84	990.23
Fish Food	1,564.76	1,951.64
Telephone and Telegraph, Freight and Express	83.00	180.92
Utilities	408.33	526.64
Rent	130.00	130.00
Supplies	491.89	257.73
Repairs, Construction, Maintenance	2,429.22	2,134.38
Equipment	577.50	916.04
Totals	$10,414.96	$11,434.48
Spring Creek Rearing Station		
Salaries	$6,408.79	$6,404.68
Industrial Insurance And Retirement Contributions		384.71
Subsistence	141.00	171.75
Car Operation	798.98	1,045.45
Fish Food	2,788.63	6,810.51
Repairs, Maintenance and Construction	18,066.72	14,250.19
Telephone and Telegraph, Freight and Express	234.59	678.07
Utilities	1,348.85	809.24
Supplies	204.51	580.56
Equipment	2,354.14	2,733.09
Totals	$32,346.21	$33,868.25
State-County Cooperative Projects		
Colorado River Fish Rearing	$ 148.27	
Washoe Hatchery Fish Food	437.59	$ 1,662.05
Elko Hatchery Fish Food	247.50	2,120.75
Elko Hatchery Construction		17,957.95
Elko Hatchery Insurance		199.54
Elko Hatchery Equipment	4,177.05	1,273.60
Railroad Valley Construction	2,519.40	1,197.10
Game Surveys	115.00	
Indian Lakes Construction	214.36	
Winter Bird Feed		204.17
Totals	$7,859.17	$24,615.16
Public Information		
Printing Reports, Laws, Etc.	$ 692.25	
Waterfowl Book	155.47	
Film and Supplies	658.12	$ 782.21
Movie Equipment		138.83
Bulletin		390.00
Exhibits		52.16
Totals	$1,505.84	$1,363.20

NEVADA FISH AND GAME COMMISSION
Statement of Disbursements by Object
Fiscal Years 1950-51 and 1951-52

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Salaries and Wages	$202,451.31	$201,064.47
Subsistence	19,093.01	18,056.20
Industrial Insurance and Retirement Contribution	14,173.32	12,406.35
Car Operation	14,112.31	8,110.09
Supplies	23,720.62	21,387.72
Telephone and Telegraph, Freight and Express	5,127.14	5,445.35
Deer Damage Control		454.62
Fees and Dues	134.40	98.00
Equipment	26,210.99	27,685.36
Travel and Subsistence (Commissioners)	2,837.82	3,510.19
Departmental Analysis	753.23	
Utilities and Rent	8,047.18	8,186.46
Taxes	1,227.01	662.20
Repairs, Maintenance and Construction	35,782.35	42,285.40
Spawn	5,248.72	5,099.50
Ash Food	6,520.40	14,249.24
Contract Hauls	967.41	176.09
Incubation (Contract)	1,795.76	309.24
Bird Food	6,056.12	5,808.58
Horse Expense	90.00	491.28
Miscellaneous	2,830.28	2,026.55
Storage	84.00	72.00
Landowners 25 % of Furs	32.69	3,422.63
Equipment Operation	28,010.45	35,405.52
Land Purchasing and Engineering		7,266.12
Game Surveys	115.00	
Insurance		199.54
Donations to W. G. P. A. C. F.		10,000.00
Uniforms (Reimburseable)	217.50	1,878.85
Education and Public Information Expense	1,505.84	1,363.20
License Agent Fees	5,603.50	6,324.00
Printing Licenses	2,124.46	2,013.75
County Budgets	44,367.18	70,811.88
Printing Code Books, Reports, etc.		2,355.53
Licensed Agents Bonds		735.00
Arizona - Collection Special Stamps		8,851.15
Cancellations and Refunds	308.96	
Totals	$459,548.96	$528,212.06

STATE PLANNING BOARD - HEROES MEMORIAL BUILDING - REPAIR FUND

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Balance, Beginning of Period	$79,051.32	$75,060.19
Total To Be Accounted For	$79,051.32	$75,060.19
Disbursements:		
Salaries		$ 238.37
Contractor		71,703.55
Blue Prints	$ 32.18	
Architects Fees	3,937.50	1,140.49
Advertizing	21.45	5.20
Freight and Express		4.47
Industrial Insurance		.47
Retirement Contribution		9.27
Yancey Company (Roof Contract)		1,000.00
Radiator Painting Contract		137.00
Carpenter Paper Co.		207.85
Electric Service Co. of Carson		261.93
Home Furniture Inc.		40.60
Geo. H. Meyers, Hardward		7.83
Reno Iron Works		240.00
Carson Floor Service		2.20
Total Disbursements	$ 3,991.13	$74,999.23
Balance, End of Period	$75,060.19	$ 60.96

STATE CONTROLLER - APPROPRIATED

	Fiscal Year 1950-1951	Fiscal Year 1951-1952
Funds Provided From:		
Appropriation		$66,445.00
Salary Increase Appropriation		3,560.00
Total Funds Provided During Period		$70,005.00
Disbursements:		
Salaries		$25,374.52
Traveling Expense		156.95
Supplies and Stationery		1,829.10
Postage		1,043.00
Printing		1,390.15
Telephone and Telegraph		458.31
Office Equipment		371.09
Freight and Express		34.88
Industrial Insurance		76.88
Repairs		406.22
Retirement Contribution		1,151.06
Book Binding		203.75
Meals for Prison Labor		59.15
Total Disbursements		$32,555.06
Balance, End of Period		$37,449.94

HIGHWAY DEPARTMENT

Statement of Receipts and Disbursements for the Period
July 1, 1950 to June 30, 1952

RECEIPTS	1951	1952	Total	%
Federal-aid	$4,068,205.45	$3,322,297.52	$ 7,390,502.97	40.13
County and Others	50,767.86	2,000.00	52,767.86	.29
Miscellaneous	50,866.55	164,897.83	215,764.38	1.17
Gasoline and Use Fuel Tax (Gross)	3,253,439.80	3,796,529.25	7,049,969.05	38.29
Auto License Fee	520,428.24	674,531.25	1,194,959.49	6.49
Common Carrier License	1,078,626.92	1,299,397.49	2,378,024.41	12.91
Drivers License	80,847.06	51,376.07	132,223.13	.72
	$9,103,181.88	$9,311,029.41	$18,414,211.29	100.00
DISBURSEMENTS:				
General Administration	$ 232,630.03	$ 278,128.34	$ 510,758.37	2.85
Special Traffic Surveys	10,346.83	10,172.60	20,519.43	.11
Road Maps	11,086.56	10,842.83	21,929.39	.12
Highways & Parks Magazine	30,107.60	34,746.24	64,853.84	.36
Public Relations	19,411.22	18,693.07	38,104.29	.21
Public Service Commission Salaries	3,400.00	6,800.00	10,200.00	.05
Public Service Commission-Safety Division	5,795.58	14,989.23	20,784.81	.12
Public Service Commission-Highway Patrol	142,701.08	169,988.11	312,689.19	1.75
Public Service Commission-Drivers License Division	26,316.01	68,108.74	94,424.75	.53
Public Service Commission-Motor Vehicle Division	38,655.00	67,932.04	106,587.04	.60
Common Carrier & Truck Refunds	165.50	949.00	1,114.50	.01
Gasoline & Use Fuel Tax Refunds	163,558.05	194,113.66	357,671.71	2.00
Gasoline Tax Administration	8,219.27	9,745.77	17,965.04	.10
Use Fuel Tax Administration	6,375.75	10,381.85	16,757.60	.09
Maintenance Work	1,620,297.11	2,256,174.39	3,876,471.50	21.65
Surveys, Plans, Estimates, R/W	470,008.53	625,212.56	1,095,221.09	6.12
Equipment Divisions & Plants	279,713.04	65,788.37	345,501.41	1.93
Maintenance Buildings	151,657.23	78,076.93	229,734.16	1.28
Highway Construction Work	5,322,320.32	4,774,847.50	10,097,167.82	56.39
State Office Building - Transfer	100,000.00	60,000.00	160,000.00	.89
State Office Building - Moving Charges	423.04	9,155.99	9,579.03	.05
Research and Investigation	142,099.69	153,091.04	295,190.73	1.65
Miscellaneous	44,569.15	158,863.60	203,432.75	1.14
	$8,829,856.59	$9,076,801.86	$17,906,658.45	100.00

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