

**REPORT OF THE
LEGISLATIVE AUDITOR
1953-1954**

BULLETIN No. 22



**Nevada Legislative
Counsel Bureau**

DECEMBER 1954

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LEGISLATIVE AUDITOR

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NEVADA LEGISLATIVE COUNSEL BUREAU

DECEMBER 1954

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 1955 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, 1952 and ending June 30, 1954.

Respectfully submitted,

**A. N. JACOBSON,
Legislative Auditor**

**Carson City, Nevada
January 3, 1955**

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REPORT OF THE LEGISLATIVE AUDITOR

REPORT OF THE LEGISLATIVE AUDITOR

A comparative statement of receipts and disbursements for the fiscal years 1952-1953 and 1953-1954 follows. This statement has been compiled from information presented in Schedules 1-A and 1-B of the Controller's reports for the years 1953 and 1954, although the arrangement shows a departure from the usual form as presented by the State Controller.

RECEIPTS			
	Schedule No.	1952-1953	1953-1954
<u>GOVERNMENTAL RECEIPTS</u>			
General Property Taxes	1	\$ 2,550,139.44	\$ 2,799,647.99
Special Taxes	2	8,345,075.81	8,796,156.75
License & Privilege Fees	3	4,139,065.08	4,400,348.58
Agriculture Special Taxes	4	12,898.27	10,855.40
Other Miscellaneous Fees & Licenses	5	32,608.39	31,433.28
Total Direct Tax & Fee Receipts		\$15,079,786.99	\$16,038,442.00
Federal Grants, Subventions, Etc.	6	9,093,300.49	8,483,250.42
Total Governmental Receipts		\$24,173,087.48	\$24,521,692.42
<u>NON-GOVERNMENTAL RECEIPTS</u>			
Miscellaneous Non-governmental Receipts	7	\$ 9,839,010.33	\$10,172,350.75
Miscellaneous Interfund & Interaccount Transfers	8	3,508,327.75	3,711,247.41
Miscellaneous Sales & Refunds		32,019.09	44,558.99
Miscellaneous Interdepartmental Refunds & Reimbursements		26,908.02	10,667.68
Contributions, Donations & Gifts	9	23,611.12	38,215.78
Proceeds of Sales of Bonds for Construction Purposes	10		635,000.00
Proceeds of Redemption of Trust Fund Bonds	11	451,981.68	681,350.71
Restricted Receipts: From Jot Travis Estate			
For Construction of Student Union Building			139,701.25
Total Non-governmental Receipts		\$13,881,857.99	\$15,433,092.57
TOTAL RECEIPTS		\$38,054,945.47	\$39,954,784.99
DISBURSEMENTS			
<u>GOVERNMENTAL DISBURSEMENTS</u>			
General Government	12	\$ 1,347,412.58	\$ 1,647,222.12
Highway Department		10,999,518.45	11,189,230.20
Development & Conservation of Natural Resources	13	1,050,297.75	1,085,384.77
Education	14	4,424,365.40	6,649,467.81
Health & Welfare	15	3,410,010.00	3,417,185.92
State Institutions	16	849,725.43	923,064.26
Miscellaneous General Government	17	168,404.12	155,128.53
Total Governmental Expenditures		\$22,249,733.73	\$25,066,683.61

(Continued next page)

DISBURSEMENTS (Continued)

	<u>Schedule No.</u>	<u>1952-1953</u>	<u>1953-1954</u>
<u>NON-GOVERNMENTAL DISBURSEMENTS</u>			
Auxiliary Enterprises	18	\$ 4,033,400.54	\$ 3,747,840.73
Interfund & Interaccount Transfers	19	2,675,960.64	3,107,181.40
Miscellaneous Other Units of Government	20	4,500,542.26	5,005,248.76
Construction, Repairs, Renovation, Etc.	21	424,340.62	468,828.56
Investments Purchased	22	1,543,075.00	2,189,191.09
Bond Interest & Redemption	23	<u>108,026.25</u>	<u>171,603.35</u>
Total Non-governmental Expenditures		<u>\$13,285,345.31</u>	<u>\$14,689,893.89</u>
TOTAL EXPENDITURES		<u>\$35,535,079.04</u>	<u>\$39,756,577.50</u>

	RECEIPTS	SCHEDULE 1
	<u>1952-1953</u>	<u>1953-1954</u>
<u>GENERAL PROPERTY TAXES</u>		
General Property	\$2,127,063.79	\$2,322,260.65
Trust Property	2,128.25	1,939.30
Personal Property	309,437.92	343,982.02
Proceeds of Mines	<u>111,509.48</u>	<u>131,466.02</u>
Total	<u>\$2,550,139.44</u>	<u>\$2,799,647.99</u>

	RECEIPTS	SCHEDULE 2
	<u>1952-1953</u>	<u>1953-1954</u>
<u>SPECIAL TAXES</u>		
Apiary Inspection Tax	\$ 1,428.60	\$ 1,624.56
Sheep Inspection Tax	13,022.02	11,709.46
Livestock Inspection Tax	52,988.95	55,451.18
Cigarette Tax	957,202.56	991,635.49
Gambling Tax	2,004,069.07	1,888,330.33*
Insurance Premium Tax	358,871.71	436,121.26
Liquor Tax	702,352.27	769,088.54
Motor Vehicle Fuel Tax	4,187,736.78	4,580,391.88
Woolgrowers Predatory Animal Control Tax	<u>67,403.85</u>	<u>61,804.05</u>
Total	<u>\$8,345,075.81</u>	<u>\$8,796,156.75</u>

* The sum of \$262,663.35, which should have been deposited with the State Treasurer by the Tax Commission prior to June 30, 1954 was not deposited until July, 1954. This accounts for apparent decrease in receipts. Had the deposit been made, the receipts from Gambling Taxes for 1953-1954 would read.....\$2,150,993.68.

RECEIPTS

SCHEDULE 3

	<u>1952-1953</u>	<u>1953-1954</u>
<u>LICENSES & PRIVILEGE FEES</u>		
Auto & Truck Licenses	\$2,417,798.93	\$2,626,811.01
Auto Title Transfers & Miscellaneous	72,974.70	59,334.57
Cigarette Licenses	3,102.50	3,975.00
Civil Action Fees	110,323.00	113,455.00
Corporation Licenses & Fees	181,865.18	217,358.09
Fish & Game Licenses	675,205.86	622,842.89
Gaming Licenses	366,865.49	396,608.15
Insurance Licenses	84,332.80	88,474.32
Insurance Examination Fees	4,592.21	5,876.00
Liquor Licenses	18,424.25	16,323.50
Marriage License Fees	154,410.00	151,384.00
Parl-Mutuel Betting Fees		41,399.86
Petroleum Products Inspection	49,170.16	53,171.19
Petroleum Wholesalers Distributors Licenses		3,335.00
Total	<u>\$4,139,065.08</u>	<u>\$4,400,348.58</u>

RECEIPTS

SCHEDULE 4

	<u>1952-1953</u>	<u>1953-1954</u>
<u>AGRICULTURE SPECIAL FEES</u>		
Experimental Fertilizer Fees	\$ 1,666.45	\$ 1,664.66
Quarantine Officer Fees	7,976.41	6,551.75
Stock Commission Fees	3,255.41	2,638.99
Total	<u>\$12,898.27</u>	<u>\$10,855.40</u>

RECEIPTS

SCHEDULE 5

	<u>1952-1953</u>	<u>1953-1954</u>
<u>OTHER MISCELLANEOUS FEES & LICENSES</u>		
Anti-Freeze Permits	\$ 760.00	\$ 1,060.00
Banking Licenses	2,600.00	2,900.00
Building & Loan Licenses	412.00	760.00
Certification of Births & Deaths	3,709.50	3,601.00
District Judges Disqualification Fees	50.00	125.00
Employment Agency Fees	200.00	300.00
Holsting Engineers Licenses	650.00	492.50
Nevada Small Loan Licenses	1,300.00	1,200.00
State Engineer Fees	17,880.49	15,464.38
Supreme Court Fees	1,400.00	1,425.00
Surveyor General Fees	35.90	47.90
Teachers Certification Fees	3,610.50	4,057.50
Total	<u>\$32,608.39</u>	<u>\$31,433.28</u>

RECEIPTS

SCHEDULE 6

	<u>1952-1953</u>	<u>1953-1954</u>
<u>FEDERAL GRANTS, SUBVENTIONS, ETC.</u>		
Aid to the Blind	\$ 4,631.25	\$ 42,727.72
Adjutant General	4,448.87	1,367.29
Cancer Control	6,547.00	5,477.00
Child Welfare Services	32,581.13	33,854.75
Crippled Children Services	70,884.87	52,406.75
Drought Relief	- -	82,500.00
Employment Security Administration	577,531.84	732,214.28
Federal Power Act	902.12	- -
Fish & Game Commission	150,867.05	142,398.25
Forest Protection	25,663.85	27,008.61
General Health	37,971.00	29,767.00
Heart Disease	6,536.00	8,224.00
Highway Department	5,712,602.14	4,902,816.80
Hoover Dam Revenue	300,000.00	300,000.00
Hospital Survey & Planning	87,250.45	183,624.65
Indian Education	144,400.00	141,400.00
Indian Health Service	9,625.00	10,500.00
Maternal & Child Health	73,840.21	65,059.19
Mental Health	9,894.00	12,538.00
Mineral Land Lease Income	379,986.41	155,986.41
National Forest Receipts	60,450.16	54,350.92
State Hospital Laundry Building	24,186.22	3,502.71
State Hospital Male Ward Building	21,303.74	- -
Old Age Assistance	1,020,772.27	1,205,859.37
Predatory Animal Control	- -	30,000.00
School Lunch Program	42,864.00	44,782.96
School Surveys	5,728.00	- -
State Airport Fund	68,549.02	- -
State Welfare Gift Fund	1,190.40	2,301.10
Taylor Grazing Act	31,736.59	39,878.67
Tuberculosis Control	10,384.00	9,974.00
US Vocational Education; George-Barden Act	81,985.43	102,434.53
US Vocational Education; Smith-Hughes Act	29,999.99	30,000.00
US Vocational Education; Veterans Farm Training	8,192.48	3,088.13
US Vocational Rehabilitation	27,951.88	24,028.00
Venereal Disease Control	20,555.00	- -
Water Distribution in Lieu of Taxes	1,288.12	3,179.33
Total	<u>\$9,093,300.49</u>	<u>\$8,483,250.42</u>

RECEIPTS

SCHEDULE 7

	<u>1952-1953</u>	<u>1953-1954</u>
<u>NON-GOVERNMENTAL RECEIPTS</u>		
Aid to Vocational Education	\$ 2,055.00	\$ 685.00
Architecture Commission Fees	- -	1,000.00
Basic Magnesium Receipts	772,133.59	- -
Board of Dispensing Optician Fees	275.00	290.00
Childrens Home & State Hospital	75,318.18	109,369.90
City & County Officers' Bond Premiums	12,790.10	13,608.10
Colorado River Commission	2,282,023.04	2,677,207.07
County Aid for Forest Protection	15,323.70	10,569.26
County & City Aid for Airport Improvements	4,650.00	500.00
Department of Buildings & Grounds	16,606.67	42,793.05
District Court Fees	2,590.00	5,518.00
District Judges Salary, County Remittances	82,982.58	97,015.69
Employees Contributions to Retirement Fund	995,920.86	1,168,101.28
Employers Contributions to Retirement Fund	992,702.65	1,101,573.93
Employment Security	2,854,958.50	3,189,902.40
Employment Security, Special Fund	12,335.86	- -
Escheated Estates Trust Fund	5,396.61	9,625.74
Examiners in Basic Sciences	936.00	1,247.00
Examination & Registration of Nurses Fees	2,969.50	4,538.04
Filing Fees Refund	445.00	- -
Fire Insurance Premium Refunds	- -	3,685.13
Fish & Game Commission Grazing Fees	1,610.60	- -
Health Department, County & City Aid	22,428.50	29,334.85
Highway Aid for Airport Construction	101,100.57	- -
Highway, Miscellaneous	106,343.33	93,549.66
Hospital Licensure Fees	820.00	780.00
Insurance Recoveries	6,482.01	267.56
Interest on Trust Funds & Land Contracts	282,609.87	282,047.11
Justice Court Fines	58,251.00	79,165.23
Library Fines	- -	279.04
Lost Warrants	7,613.24	12,203.01
Medical Examiner Fees	500.00	400.00
Merit System Receipts	9,214.02	9,567.59
Nomination Fees	2,200.00	4,525.00
Oil & Gas Conservation Fees	- -	650.00
Payments on School Land Contracts Received	21,123.18	13,773.83
Personnel Department Revolving Fund	- -	22,887.95
Printing Office Receipts	118,655.32	136,398.44
Private Detective Agency Fees	775.00	1,550.00
Prospectors Class Laboratory Fees	314.50	358.00
Purchasing Department Sales	769,702.04	854,840.98
Purchasing Department, Surplus Property Sales	24,464.12	29,216.93
Social Security Revolving Fund	- -	6,118.80
School Lunch, Reimbursement from Counties	2,989.33	6,489.01
Stands for the Blind, Sales	4,328.37	4,503.47
State Officers Bond Premiums	5,907.50	6,354.75
Surety Bond Deposits	99,955.00	87,235.00
Water District Assessments	59,209.99	52,624.95
Total	<u>\$9,839,010.33</u>	<u>\$10,172,350.75</u>

	RECEIPTS	SCHEDULE 8
	<u>1952-1953</u>	<u>1953-1954</u>
<u>MISCELLANEOUS INTERACCOUNT AND</u>		
<u>INTERFUND RECEIPTS</u>		
Attorney General	\$ 9,550.00	\$ 10,200.00
Consolidated Bond Interest & Redemption	18,660.00	2,001.10
County Gas Tax Collections	1,432,685.29	1,536,660.79
Employees Withholding Tax	356,421.22	417,368.37
Gas Tax Refunds	314,370.52	270,571.32
Health Department, Transfer of State Funds	578,841.15	474,338.68
Old Age Assistance, County Receipts	352,477.42	337,565.84
Old Age Assistance Recovery on Warrants	23,296.26	12,342.39
Old Age Assistance Transfer of Funds	418,935.89	531,651.72
Old Age Assist. Warrants Cancelled (90 days)	3,090.00	1,538.00
State Hospital Cancelled Warrants	- -	824.12
State Welfare, Transfer of Funds	- -	116,185.08
Total	<u>\$3,508,327.75</u>	<u>\$3,711,247.41</u>

	RECEIPTS	SCHEDULE 9
	<u>1952-1953</u>	<u>1953-1954</u>
<u>CONTRIBUTIONS, DONATIONS, GIFTS</u>		
Childrens Home Gifts	\$ 2,440.01	\$ 3,140.39
Crippled Childrens Services	12.60	2,046.75
Fish & Game Commission	- -	30,150.00
Governors School Survey	- -	2,500.00
Insect Pest Control	- -	33.28
Library Gifts	12.08	- -
Maternal & Child Health	200.00	- -
Noxious Weed Control	2,831.54	269.36
Predatory Animal Control	80.16	- -
School of Industry Gifts	- -	76.00
Woolgrowers Predatory Animal Control	<u>18,034.73</u>	<u>- -</u>
Total	<u>\$23,611.12</u>	<u>\$38,215.78</u>

RECEIPTS

SCHEDULE 10

1952-1953

1953-1954

PROCEEDS OF SALES OF BONDS
FOR CONSTRUCTION PURPOSES

Jot Travis Student Union Building Bonds		\$140,000.00
State Hospital Commissary & Dining Room Bonds		225,000.00
State Office Building Bonds (Las Vegas)		<u>270,000.00</u>
Total		<u>\$635,000.00</u>

RECEIPTS

SCHEDULE 11

1952-1953

1953-1954

PROCEEDS FROM REDEMPTION
OF TRUST FUND BONDS

Permanent School Fund	\$202,500.00	\$473,470.00
Public Employees Retirement Fund	115,731.68	123,880.71
Public School Teachers Permanent Fund	133,750.00	30,000.00
Surety Bond Trust Fund	- -	<u>54,000.00</u>
Total	<u>\$451,981.68</u>	<u>\$681,350.71</u>

EXPENDITURES

SCHEDULE 12

<u>GENERAL GOVERNMENT</u>	<u>1952-1953</u>	<u>1953-1954</u>
Adjutant General	\$ 36,543.16	\$ 41,018.82
Apprenticeship Council	- -	409.45
Assessment Standards Division	- -	39,529.33
Attorney General	31,821.15	28,528.09
Attorney General, Defending Suits	1,048.82	1,272.80
Attorney General, Counsel for Colorado River Commission	5,873.20	5,373.41
Attorney General, Counsel for Highway Department	4,657.69	5,268.65
Board of Examiners	877.15	1,000.00
Board of Finance	580.00	303.19
Budget Director	12,025.42	13,515.87
Buildings & Grounds	88,005.33	150,079.11
Building & Loan	205.21	170.50
Cigarette & Liquor Tax Administration	19,457.89	21,688.97
Civil Air Patrol	1,947.41	1,489.04
Combined Motor Vehicle Divisions	336,226.26	498,330.04
Council of Defense	9,515.14	12,105.17
District Judges Travel Expense	5,806.89	6,857.97
Gambling Tax Administration	46,517.86	65,063.05
Gas Tax & County Gas Tax Administration	73,391.96	23,736.73
Gambling Tax Revolving Fund	4,443.05	3,079.57
Governor	35,704.21	37,912.43
Insurance Department	23,055.76	30,714.09
Inspector of Mines	25,134.25	29,166.52
Labor Commissioner	13,754.36	19,078.64
Legislature, 46th Session	143,985.36	18,009.55
Legislature, 1954 Special Session	- -	11,545.21
Legislative Counsel Bureau	20,598.85	35,447.31
Lieutenant Governor	1,239.15	1,099.38
Nevada Small Loan Act	62.95	230.55
Nevada Tax Commission	13,278.22	13,966.90
Parole & Probation Officer	18,968.60	24,266.53
Personnel Department	- -	8,547.87
Personnel Department Revolving Fund	- -	26,937.31
Petroleum Products Inspection	35,110.28	37,654.17
Planning Board	7,417.48	9,817.83
Private Detective Agencies	812.11	274.42
Public Service Commission	29,560.89	60,856.29
Secretary of State	37,948.55	45,897.11
State Controller	37,238.44	47,924.40
State Controller Tabulating Equipment	7,578.01	- -
State Historical Society	8,899.08	12,769.68
State Library	22,791.60	36,038.08
State Museum	13,020.00	17,712.80
State Officers Bond Premiums	3,005.00	3,030.00
Statute Revision Commission	28,792.34	29,964.83
State Treasurer	24,923.47	28,443.79
Superintendent of Banks	24,750.33	25,614.95
Supreme Court	56,996.78	61,482.04
Surveyor General	14,627.42	16,625.69
Use Fuel Tax Administration	9,567.98	18,064.04
Veterans Service Commissioner	9,647.52	19,309.95
Totals	\$1,347,412.58	\$1,647,222.12

EXPENDITURES

SCHEDULE 13

DEVELOPMENT & CONSERVATION
OF NATURAL RESOURCES

	<u>1952-1953</u>	<u>1953-1954</u>
Agriculture Department		
Aplary Inspection	\$ 1,636.89	\$ 1,355.51
Experimental Fertilizer	784.34	16.00
Insect Pest Control	7,123.11	5,163.55
Junior Livestock Show	1,499.23	1,499.99
Noxious Weed Control	9,398.29	11,277.42
Predatory Animal & Rodent Control	- -	52,909.37
Quarantine Officer	27,670.81	39,106.81
Sheep Commission	11,069.11	11,133.61
Soil Conservation	290.22	42.75
Stock Commission	55,633.44	57,133.73
Woolgrowers Predatory Animal Control	80,887.10	60,036.02
Forest Protection		
Administration	34,358.37	36,605.19
State Board of Fire Control	2,699.18	2,995.45
State Engineer		
Advisory Mining Board	514.49	697.30
Cooperative Snow Survey	1,798.15	1,316.65
Cooperative Stream Measurement	6,780.00	9,393.00
Fish & Game Commission	711,105.51	716,821.65
Hoisting Engineers Licensing Expense	579.52	405.80
Mining Cooperative Fund	30,000.00	12,102.91
State Engineers Administration	48,537.65	49,439.95
Underground Water Survey & Investigation	<u>17,932.34</u>	<u>15,932.11</u>
Totals	<u>\$1,050,297.75</u>	<u>\$1,085,384.77</u>

EXPENDITURES

SCHEDULE 14

EDUCATION

	<u>1952-1953</u>	<u>1953-1954</u>
Aid for Physically Handicapped Children		\$ 3,000.00
Aid to Rural Schools	\$ 3,705.57	1,647.29
Elementary School Apportionments	2,358,611.00	3,830,510.00
Emergency School Support	6,308.00	5,500.00
General Administration	83,582.06	102,596.65
Governor's School Survey	- -	7,857.43
High School Apportionment	325,145.41	637,807.41
Indian Education	145,212.37	141,221.56
Public School Teachers Retirement Contributions	190,280.59	325,451.21
School Lunch Program	56,049.79	65,793.34
School Relief	31,841.00	99,241.37
School Research	2,016.01	- -
School Surveys	3,452.71	- -
State School Contingent Fund	51,763.09	- -
University of Nevada	958,691.06	1,216,314.35
Vocational Education, Vet's Farm Trng., Stands for the Blind	<u>207,706.74</u>	<u>212,527.20</u>
Totals	<u>\$4,424,365.40</u>	<u>\$6,649,467.81</u>

EXPENDITURES		SCHEDULE 17
<u>MISCELLANEOUS GENERAL GOVERNMENT</u>	<u>1952-1953</u>	<u>1953-1954</u>
Care of G.A.R. Cemetery	\$ 38.50	\$ 490.00
County Equalization Matching Payments a/c Division of Assessment Standards	- -	7,645.14
District Judges Pensions	4,722.08	6,800.02
District Judges Salaries	82,399.68	92,474.57
Fire Insurance Premiums	15,574.60	16,705.76
Genoa Fort & Stockade	- -	200.00
Library Gift Fund	1.93	- -
Lost City Museum	- -	3,796.78
Nevada Interstate Compact	999.70	1,047.84
Oil & Gas Conservation Administration	- -	501.47
Personnel Survey	- -	13,945.83
Promotion of Uniform Laws	- -	175.00
Public School Teachers Retirement Administration	55,306.33	- -
Publication of State Claims	4,561.30	3,629.50
Supreme Court Widows Pensions	<u>4,800.00</u>	<u>7,716.62</u>
Totals	<u>\$168,404.12</u>	<u>\$155,128.53</u>

EXPENDITURES		SCHEDULE 18
<u>AUXILIARY ENTERPRISES</u>	<u>1952-1953</u>	<u>1953-1954</u>
Basic Magnesium Project	\$ 814,177.18	- -
Colorado River Commission	2,298,978.67	\$2,700,815.25
State Printing Office	126,383.91	124,947.98
State Purchasing Department	793,860.78	922,077.50
Totals	<u>\$4,033,400.54</u>	<u>\$3,747,840.73</u>

EXPENDITURES

SCHEDULE 19

INTERACCOUNT & INTERFUND
DISBURSEMENTS

	<u>1952-1953</u>	<u>1953-1954</u>
Carrier License Refunds	\$ 155.50	\$ 795.70
Cigarette Tax Refunds	- -	27.62
Combined Gas Tax Refunds	314,370.52	270,571.32
County Gas Tax Refunds	119,345.46	123,865.62
Fire Insurance Recovery	79.50	- -
Gambling Tax Deposit Attachments	7,664.20	- -
Gambling Tax Refunds	389.17	437.54
Gas Tax Apportionment to Counties	1,250,722.40	1,468,421.77
Income Tax Withheld	353,978.40	396,891.42
Lost Warrants	6,588.93	11,563.27
Motor Vehicle License Expense	73,924.50	92,978.91
Nomination Fees	2,200.00	4,525.00
Old Age Assistance	300,000.00	500,000.00
Refunds, Miscellaneous Surety Bond Trust	64,794.63	75,675.00
Refunds of Salary Deductions	1,755.47	913.10
Refund of Filing Fees	445.00	- -
State Airport Gas Tax Refund	170,334.82	151,044.06
State Merit System	9,212.14	9,387.98
Use Fuel Tax Refunds	- -	83.09
	<hr/>	<hr/>
Totals	<u>\$2,675,960.64</u>	<u>\$3,107,181.40</u>

EXPENDITURES

SCHEDULE 20

MISCELLANEOUS & OTHERUNITS OF GOVERNMENT1952-19531953-1954

Adjudication Emergency	- -	\$ 72.20
Architecture Commission	\$ 163.30	562.70
Board of Dispensing Opticians	85.40	62.54
Board of Examiners in Basic Sciences	710.00	736.00
Carson City Fire Station	- -	32,008.27
City Street Paving at University of Nevada	- -	6,909.72
Cost of Shipping Bonds	21.36	2.29
Drought Relief	- -	67,913.07
Employment Security Department	3,423,524.30	3,734,266.21
Escheated Estates	10,971.49	- -
Hydrographic Survey	32.00	- -
M. V. Safety Responsibility Security		
Deposit Refunds	3,414.26	2,796.00
National Forest Receipts Distribution	57,978.45	55,920.51
Permanent School Fund Miscellaneous Expense	- -	109.13
Personnel Department Revolving Fund	- -	75,000.00
Prospectors Class Laboratory Fees	120.30	583.07
Public Employees Retirement Contributions	876,094.49	878,102.45
Racing Commission	- -	3,958.65
Refunds of Teachers Contributions	1,185.75	745.57
Relief of Joe Sheeketski	15,000.00	- -
Relief of Michael Raffetto Estate	512.88	- -
Relief of Richfield Oil Corporation	1,890.82	- -
Relief of Standard Oil Company	2,816.77	- -
Social Security Revolving Fund	- -	5,824.71
Sparks Fire Station	- -	43,318.00
Surety Bond Trust Payments on Defalcations	27,241.02	- -
Taylor Grazing Act Receipts Distribution	29,526.70	42,088.56
University Retirement Annuity Payments	564.61	- -
Water Distribution	48,688.36	54,269.11
Totals	<u>\$4,500,542.26</u>	<u>\$5,005,248.76</u>

EXPENDITURES

SCHEDULE 21

CONSTRUCTION, REPAIRS,
RENOVATION, ETC.

	<u>1952-1953</u>	<u>1953-1954</u>
Buildings & Grounds Dep't, Renovation & Repair	\$ 21,991.91	\$ 40,350.55
Children's Home Improvements	- -	32,006.71
Children's Home Remodelling & Repair	6,502.86	2,729.93
School of Industry Repairs & Improvements	139.67	39,593.18
State Hospital Building & Repair	121,195.99	- -
State Hospital Kitchen, Commissary & Dining Room	- -	225,000.00
State Hospital Laundry	- -	10,627.24
State Hospital Male Ward Building Repairs	- -	1,093.00
State Hospital Purchase of Real Estate	- -	9,600.00
State Office Building at Las Vegas	- -	99,033.67
State Prison, Building Materials & Supplies	656.50	5,250.02
State Prison Farm	4,276.79	- -
University of Nevada, Jot Travis Student Union Building	- -	3,544.26
University of Nevada, Lincoln Hall and General Repairs	269,576.90	- -
Totals	<u>\$424,340.62</u>	<u>\$468,828.56</u>

EXPENDITURES

SCHEDULE 22

INVESTMENTS PURCHASED

	<u>1952-1953</u>	<u>1953-1954</u>
For Permanent School Fund	\$ 177,000.00	\$ 619,700.00
For Public Employees Retirement Fund	1,359,889.43	1,502,591.11
For Surety Bond Trust	- -	55,500.00
Accrued Interest Purchased	6,185.57	11,399.98
Totals	<u>\$1,543,075.00</u>	<u>\$2,189,191.09</u>

EXPENDITURES

SCHEDULE 23

CONSOLIDATED BOND INTEREST
AND REDEMPTION

	<u>1952-1953</u>	<u>1953-1954</u>
Payments into this fund for redemption of state bonds and interest on state bonds	<u>\$108,026.25</u>	<u>\$171,603.35</u>

Figure 1

REVENUE DOLLAR

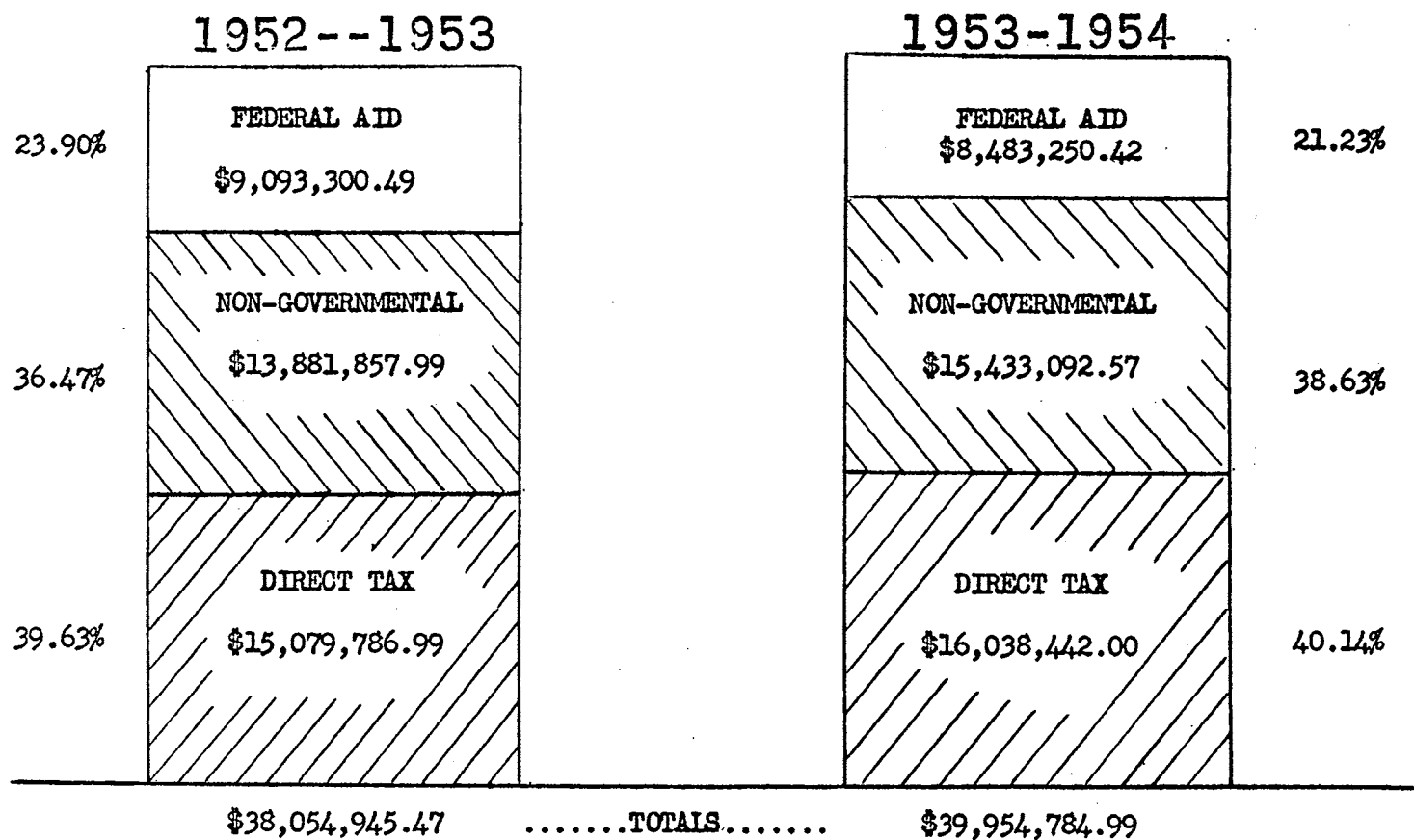


Figure 2

EXPENDITURE DOLLAR

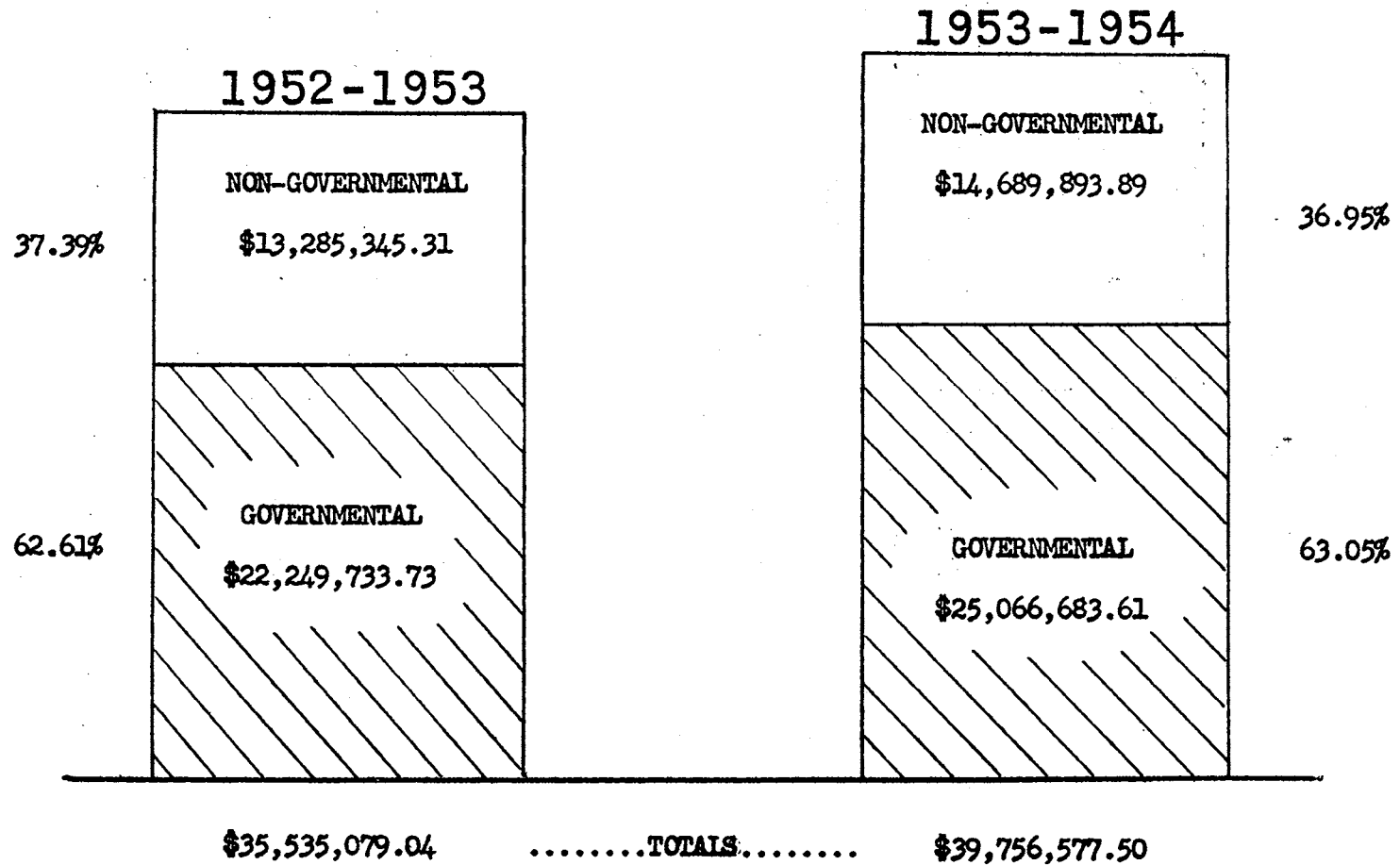


Figure 3

TAXPAYER'S DOLLAR State & Federal

1952-1953

WHERE IT CAME FROM

1953--1954

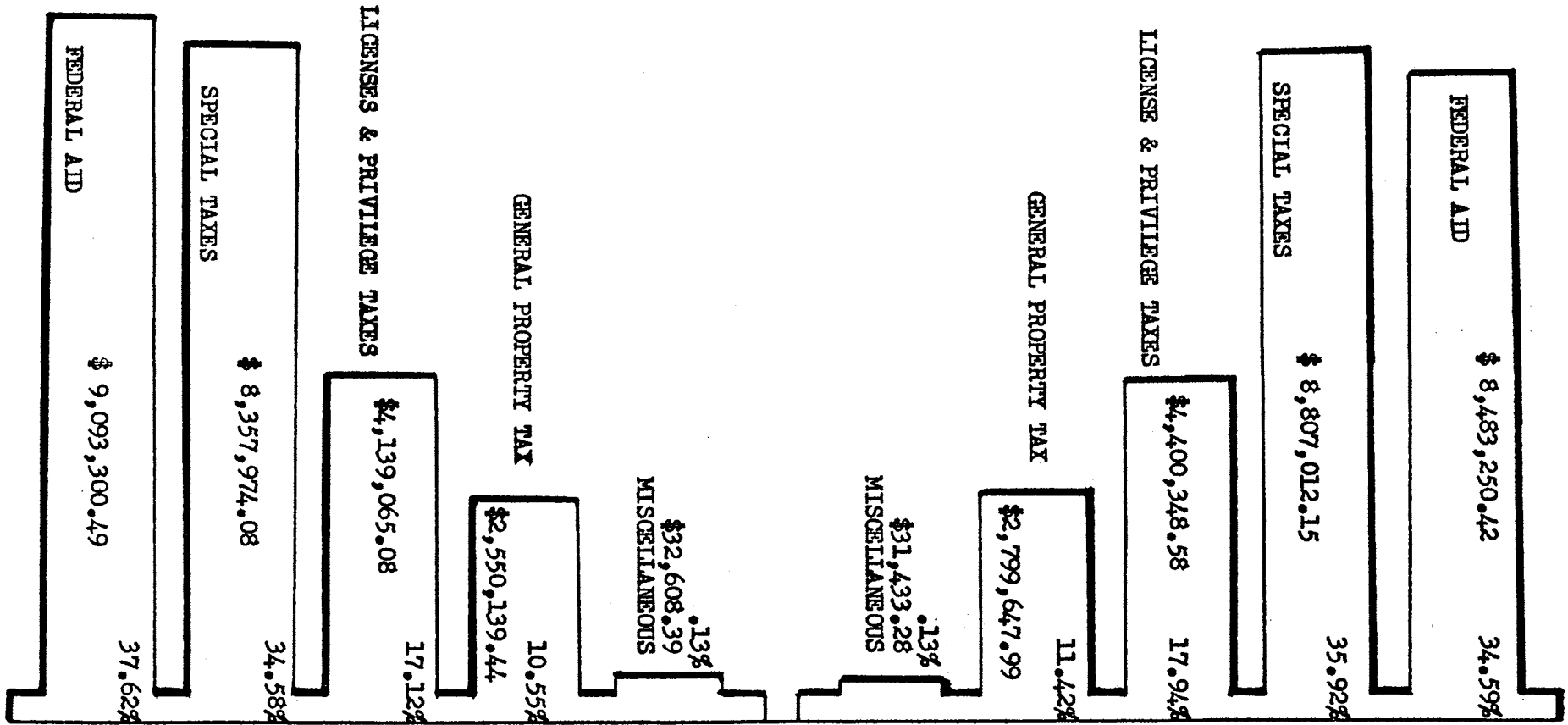


Figure 4

TAXPAYER'S DOLLAR

State & Federal

WHERE IT WENT

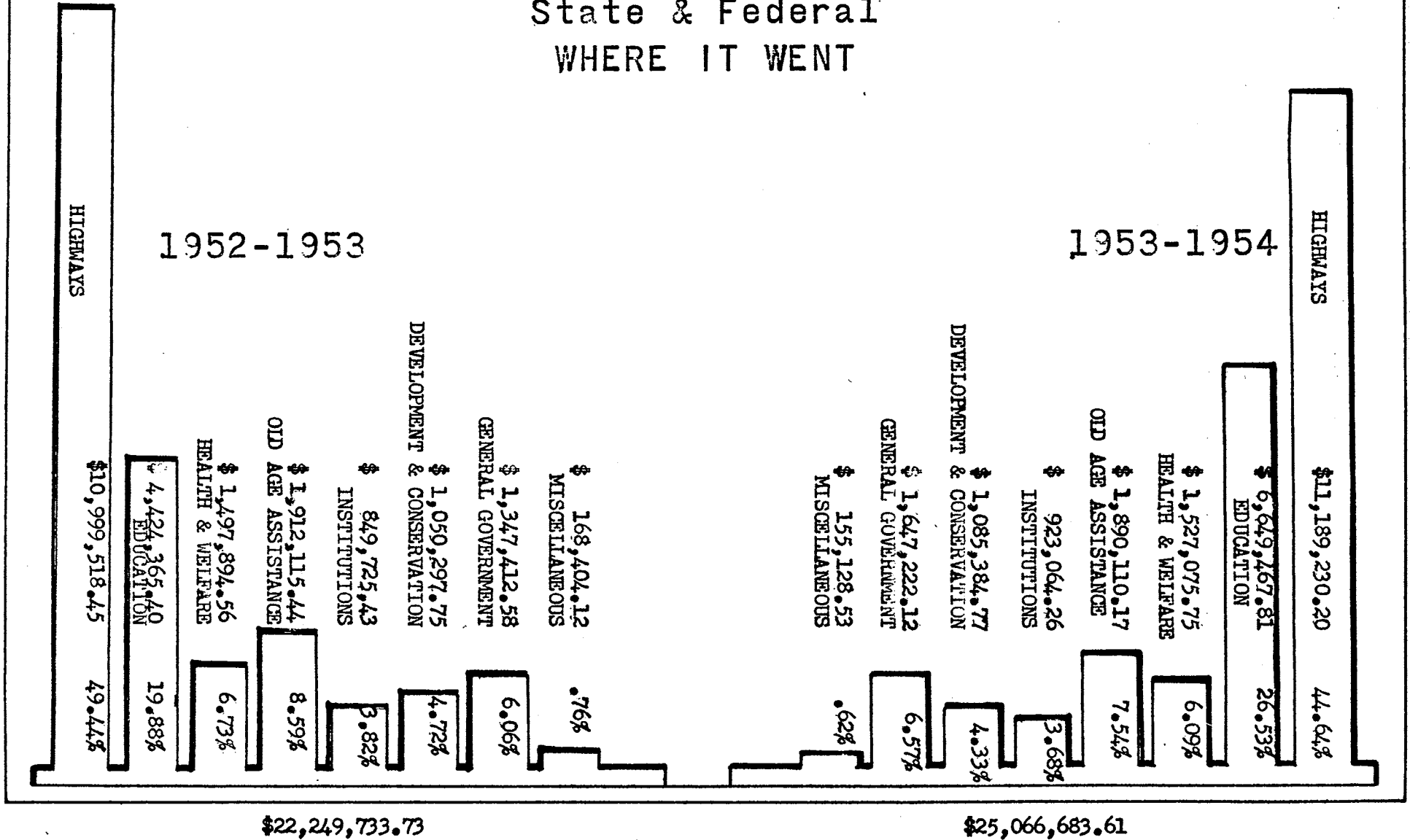


Figure 5

SOURCES OF DIRECT TAX REVENUE 1952-1953

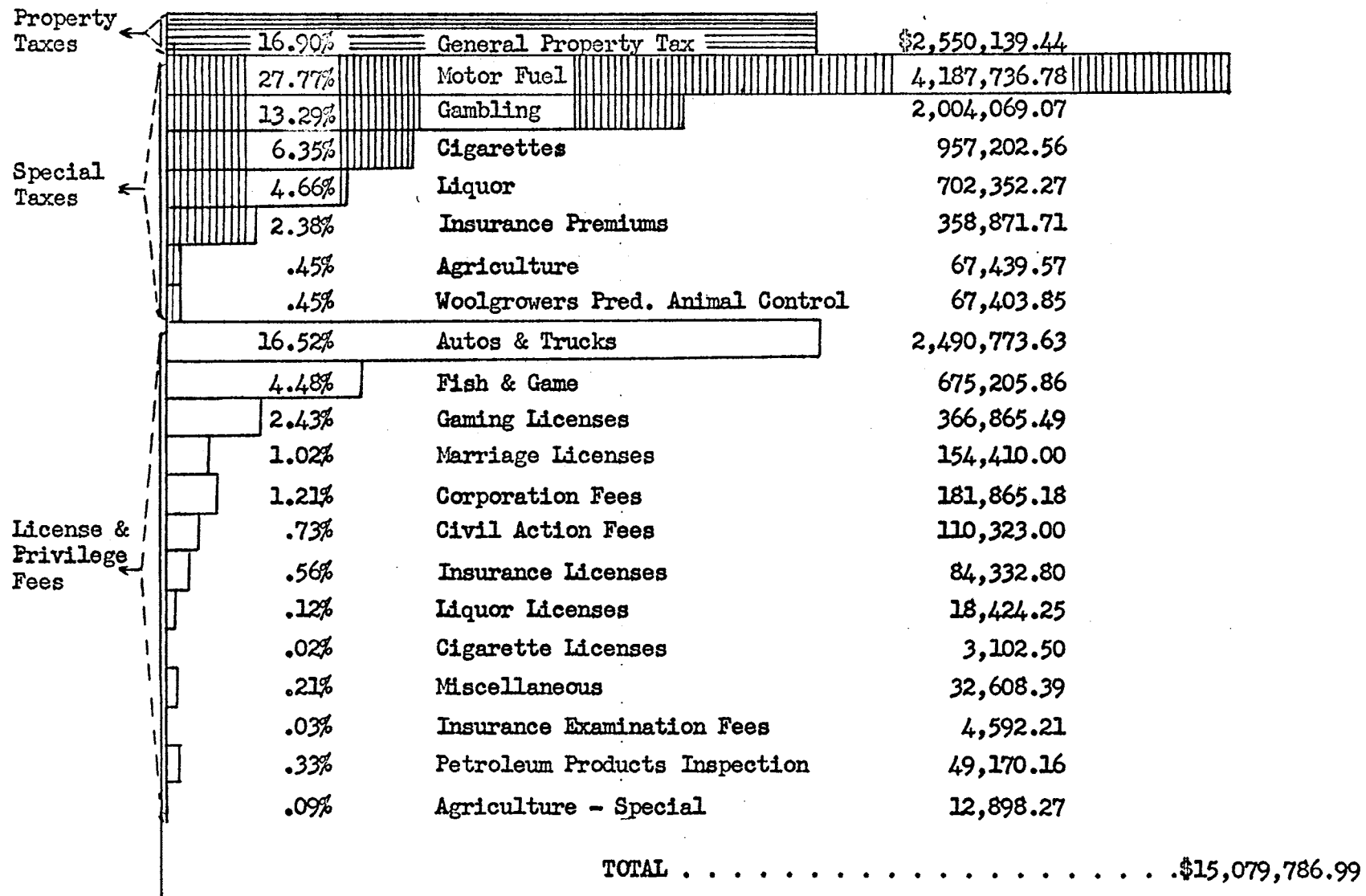


Figure 5A, a continuation of Figure 5.

1953-1954

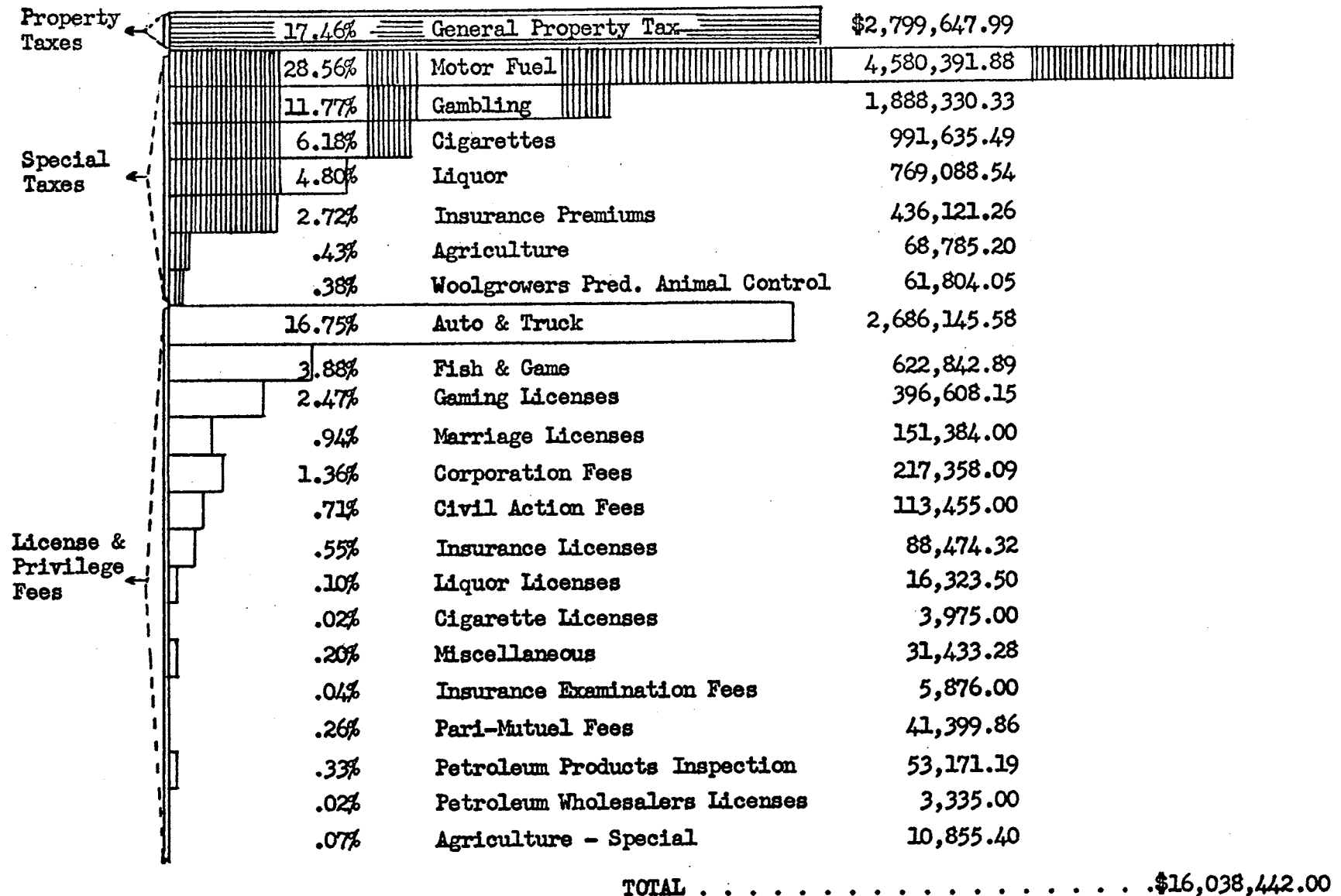
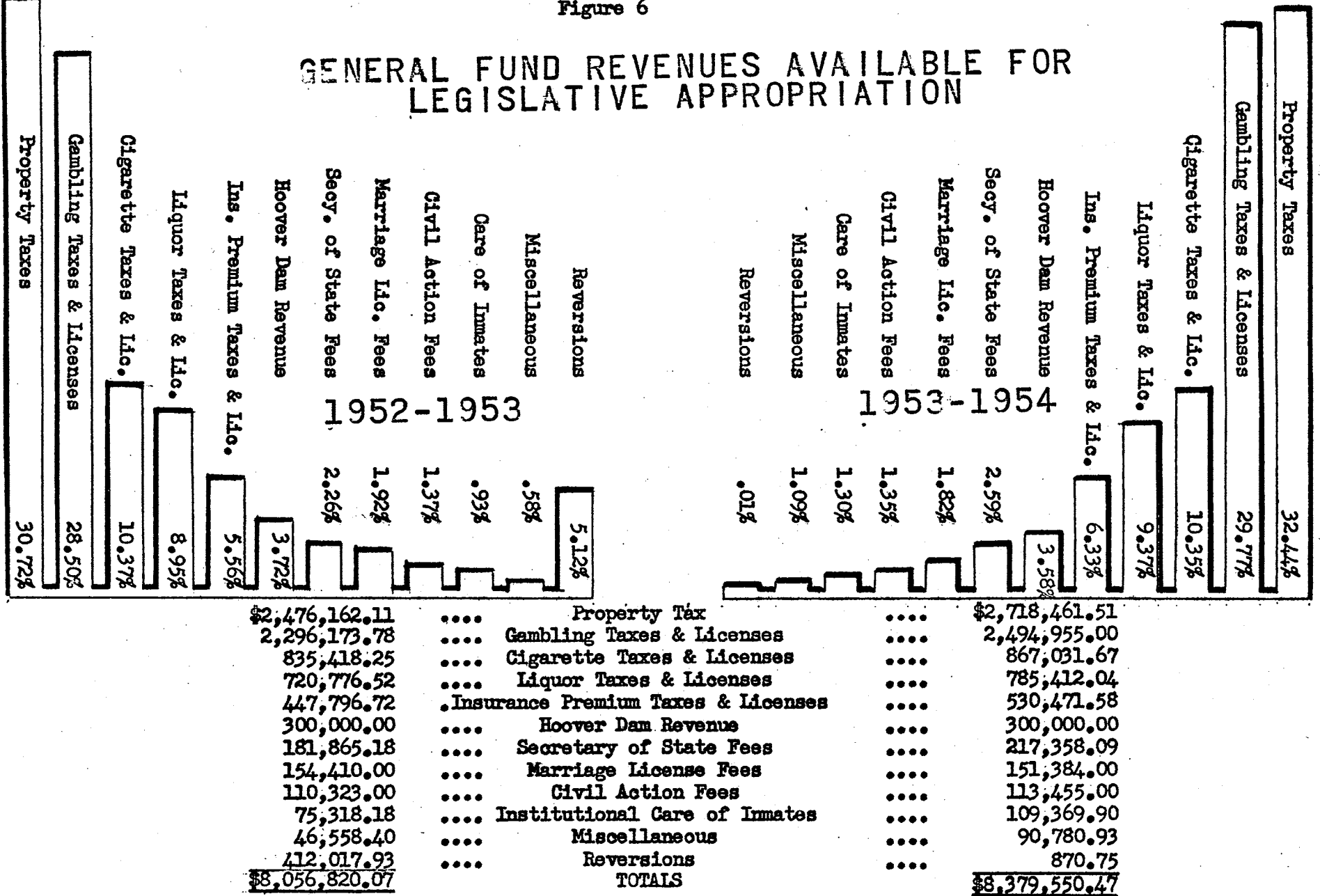


Figure 6

GENERAL FUND REVENUES AVAILABLE FOR LEGISLATIVE APPROPRIATION



The State Controller's reports for the fiscal years 1952-1953 and 1953-1954 indicate that the receipts of the State amounted to \$38,054,945.47 and \$39,954,784.99 respectively, and the expenditures for the same periods amounted to \$35,535,079.04 and \$39,756,577.50. The balance in the State Treasury on June 30, 1953 was \$11,201,024.66 and on June 30, 1954, \$10,935,273.90. The July, 1954, payroll indicates that approximately 2,100 persons were employed by the State, this figure including the Department of Highways and the University of Nevada. During the same month the State payroll amounted to approximately \$564,000 and for the fiscal year 1953-1954 the State spent approximately \$6,500,000 for the salaries of employees.

In the following discourse, reference is made to the fiscal year 1953-1954, but comparable figures for the preceding year are easily obtainable by reference to the submitted statement, which appears at the beginning of this report. This statement is a rearrangement of the Controller's Schedules 1A and 1B and contains more detail. Since some change in classification was made by the Controller's Office in the 1953-1954 report as compared with the report of the Controller for 1952-1953, it was deemed advisable to rearrange these Controller's figures to put them on a comparable basis. Any reference to Controller's Schedules 1A and 1B in the following narration is also applicable to this rearranged and reclassified statement of receipts and disbursements (Schedules 1A and 1B). It is believed that this statement comes closer to being self-explanatory than the Schedules 1A and 1B as submitted in the Controller's annual statement.

The object behind Schedules 1A and figures 1, 3, 5, and 5a is to ultimately determine the money raised from the taxpayers of the State and, to start with, it is necessary to divide the total receipts shown on the Controller's books into governmental revenue and non-governmental revenue. On the expenditure side, money obtained from the federal government and from the taxpayers of the State of Nevada is intermingled, and cannot be identified as to expenditures from federal and taxpayers (state) money, but it is necessary to divide the disbursements into governmental and non-governmental expenditures, as illustrated in figure 2.

Eliminating non-governmental receipts, the governmental revenue, State and Federal, breaks down as illustrated in figure 3. Taxes paid by the 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 from these sources may be obtained from the detailed statement of receipts and disbursements submitted with this report.

Turning to figure 3, 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. Sec. 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 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 to 1949 the Nevada Legislature made no attempt to supervise the expenditure of moneys in the Highway Fund. The 1949 Legislature made two important steps in the direction of increased legislative control of the purse strings: (1) it passed a budget control law known as Chapter 399, Statutes of Nevada 1949, which sets forth that

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

Provision is then made for the submission of the state budget and the Governor's financial plan for consideration and approval by the legislature. It is obvious that there is little difference between the cases where the state

departments and agencies submit budgets and the legislature approves them, and the cases where the state departments and agencies submit budgets and the legislature appropriates money in accordance therewith. For the first time in many years, the 1951 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 money from the Highway Fund. This appropriation set a new precedent, as the legislature had 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 Sec. 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 act, if so desired. However, as pointed out above, legislative approval of departmental budgets is hardly different from legislative appropriations after departmental budgets are submitted: legislative control of the purse strings is adequately achieved in either case.

The 1953 Legislature set the state's share of the property tax at 69cents for the fiscal years 1953-1954 and 1954-1955. The total assessed valuation of the state has been increasing for many years, and this means 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 1946-1954 is indicated by the following data obtained from reports compiled by the Nevada Tax Commission:

<u>Year</u>	<u>Assessed Valuation</u>	<u>Percent of Increase Over Previous Year</u>
1946	\$244,032,820	
1947	268,715,558	10.11
1948	291,137,678	8.34
1949	303,257,114	4.16
1950	311,653,049	2.77
1951	345,768,359	10.95
1952	366,508,300	6.00
1953	410,921,600	12.12
1954	474,385,718	15.44

Percent increase, 1954 over 1946 94.39

Assessed valuation for the years 1953 and 1954 by counties is presented below:

<u>COUNTY</u>	<u>Assessed Valuation</u>		<u>Increase or Decrease *</u>	
	<u>1953</u>	<u>1954</u>	<u>Amount</u>	<u>Percent</u>
Churchill	\$ 13,834,562	\$ 14,022,509	\$ 187,947	1.36
Clark	97,994,840	151,437,818	53,442,978	54.54
Douglas	6,511,317	6,798,357	287,040	4.41
Elko	47,002,215	47,132,194	129,979	2.76
Esmeralda	1,739,659	1,837,007	97,348	5.60
Eureka	7,482,943	7,288,845	194,098 *	2.59 *
Humboldt	19,993,354	20,076,185	82,831	.04
Lander	7,316,892	7,291,527	25,365 *	.34 *
Lincoln	11,734,861	11,709,332	25,529 *	.02 *
Lyon	15,187,441	21,756,440	6,568,999	43.25
Mineral	7,086,793	7,818,256	731,463	10.32
Nye	8,194,410	7,037,665	1,156,745 *	14.12 *
Ormsby	4,941,217	5,239,349	298,132	6.03
Pershing	17,277,882	17,386,027	108,145	.06
Storey	3,281,150	2,720,010	561,140 *	17.10 *
Washoe	106,690,185	110,864,225	4,174,040	3.91
White Pine	34,651,879	33,969,972	681,907 *	1.97 *
Totals	\$410,921,600	\$474,385,718	\$63,464,118	15.44

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 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 appropriations on the basis of budgets properly justified. The act setting forth the State's share of the property tax for the biennium 1953-1955 states 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 Sec. 6, 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.

However, in the 1954 general election the voters of the state voted to eliminate this provision from the State constitution. The earmarking of one cent of the state's portion of property taxes for the Consolidated Bond Interest and Redemption Fund is not a constitutional provision and it is anticipated that in the future no provision will be made for allocating any portion thereof for that purpose in setting the state tax rate.

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 in 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 the aforementioned sources of revenue may be obtained by an examination of the statement of receipts and disbursements for the fiscal year 1952-1953 and 1953-1954.

An examination of Figure 4 and Schedule 1B quickly reveals how the money was spent during the fiscal year 1953-1954. Approximately 44% of the expenditure dollar is spent for highway construction, maintenance and related operations. Included in this area for the fiscal year 1953-1954 are expenditures of \$6,854,150.63 for highway construction and \$2,515,338.95 for highway maintenance. During that fiscal year, Federal aid for the construction of highways amounted to \$4,902,816.80, which means that 71.53% 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 26.53% of the expenditure dollar is spent for education in Nevada. Schedule 1B indicates that the University of Nevada spent \$1,216,314.35 during the fiscal year, but this figure represents expenditures from funds on deposit with the State Treasurer only and does not represent expenditures from funds on deposit in Reno banks and under the sole control of the University.

One of the interesting items is the expenditure total for general government. For the fiscal year 1953-1954 general government cost \$1,647,222.12, said total being 6.6% 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 1953 Session of the Nevada Legislature for the biennium 1951-1953;

<u>Fund from which appropriated:</u>	<u>Amount</u>
General Fund	\$17,884,012.39
Highway Fund	1,186,334.10
County Gas Tax Fund	<u>16,862.36</u>
Total	<u>\$19,087,208.85</u>

Reference is made to Legislative Counsel Bureau Bulletin No. 21, entitled "Analysis of Appropriations Made By The Nevada Legislature, 1953 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 various institutions and to finance the cost of general governmental departments and agencies all comes from the General Fund. For the fiscal year 1953-1954, 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 the schedule of receipts and disbursements is considerably different from the revenue from cigarettes that is deposited in the General Fund. This is explained by Sec. 6b of Chap. 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 percent (87-1/2%) thereof which shall be paid to the general fund of the state.
 - (2) Twelve and one-half percent (12-1/2%) thereof shall be paid quarterly during each fiscal year to the counties of this state in the proportion that the total taxes collected from the sale of cigarettes of each county during such quarter bears to the total taxes collected from the sale of cigarettes in all counties in this state during such quarter, as certified by the Nevada Tax Commission.

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 revenue could be estimated and appropriations adjusted each year in the light of uncertain times and economic conditions. The uncertainty of estimating revenues to the General Fund become readily apparent when it is realized that for the fiscal year 1953-1954, 49.49% 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 1951-1953

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 his books based on the appropriations made for the ensuing biennium 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, 1953, there remained an unencumbered cash balance of \$5,641,402.62 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 \$17,000,000.00. By the same token, the cash expenditures incident to governmental operations are made as obligations are incurred. In the past 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 actual over estimated receipts 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 appropriation 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 debited 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 (a) the amount transferred to the General Appropriation Control account and (b) 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 the General Fund, or Unencumbered Cash Balance, and agrees with the amount shown in balance of "Control - General Fund - Bills Receivable" account.

GENERAL FUND

Transactions

Biennium 1951-1953

BALANCE, July 1, 1951 \$ 3,480,668.92

ADD:

Transfer from General Fund to Distributive School Fund made in error in previous biennium, now reversed	\$ 5,900.00	
Transfers to General Fund by legislative act, 1953 Legislature:		
From Hydrographic Survey Fund	\$ 1,500.00	
From Nevada Scholarship Fund	<u>5,000.00</u>	6,500.00
Transfer to General Fund of unexpended portion of Board of Examiners' Emergency Fund, Children's Home	6.78	
Appropriations Reversions, Schedule 3	<u>442,298.75</u>	454,705.53
Revenue (Schedule 4).		<u>14,433,648.82</u>
		\$ 18,369,023.27

DEDUCT:

Appropriations, 1951-1953 Biennium	\$ 12,473,369.00	
Deficiency appropriations, 1953 Legislature, Schedule 5	34,724.23	
Other appropriations, 1953 Legislature, available prior to June 30, 1953:		
Schedule 6	358,299.19	
Transfers from General Fund, Schedule 7	<u>61,743.45</u>	<u>12,928,135.87</u>
		\$ 5,440,887.40

DEDUCT:

Transfers from General Fund to be reimbursed from Postwar Reserve Fund on December 31, 1953	<u>120,000.00</u>	
Balance, June 30, 1953	\$ 5,320,887.40	
Postwar Reserve Fund, a part of the General Fund	<u>320,515.22</u>	
BALANCE, June 30, 1953	\$ 5,641,402.62	

GENERAL FUND
Appropriation Reversions
June 30, 1953

State Controller	260.54	Public Service Commission	\$ 1.84
Governor's Office	1,015.60	Paroles & Probation	2,520.32
Lieutenant Governor	544.07	Council of Defense	1,231.16
Legislative Counsel Bureau	314.31	Inspector of Mines	19.91
Secretary of State	112.98	Superintendent of Banks	727.45
State Treasurer	269.70	Veterans Service Commissioner	68.73
Supreme Court	2,349.22	Civil Air Patrol	366.50
Budget Director	435.30	Department of Education	104,729.09
Attorney General	6,653.31	State Library	188.15
Surveyor General	758.50	Vocational Education	5,282.43
Insurance Department	8.90	Public School Teachers Retirement	327.70
Nevada Tax Commission	3,845.69	School Lunch Administration	902.25
Cigarette Tax & Liquor Tax Administration	3,778.72	University of Nevada	3,006.49
District Judges Travel	2,624.16	Department of Buildings & Grounds	839.50
Miscellaneous Administration	16,658.48	Employees Salary Increase	58.29
Board of Finance	265.19	State Museum	5.48
Board of Health	26,341.21	Nevada Interstate Compact	.30
State Engineer	923.22	State Historical Society	3.97
Advisory Mining Board	3,354.37	Insurance Recoveries (various)	2,093.01
State Prison	16,995.01	Vacuum Seal Portograph	4.34
State Hospital	8,676.20	Old Age Assistance	175,000.00
School of Industry	9.46	War Surplus Property Division	10,000.00
Children's Home	77.24	1951 Legislature	7,178.42
Care of Deaf, Dumb, and Blind	832.19	Valuation Division	12,907.25
Welfare Department Administration	11,460.43	Agricultural Society	3,606.34
Adjutant General	.12	Teachers Certification Bureau	895.84
Labor Commissioner	1,769.87		
		Total	\$ <u>442,298.75</u>

GENERAL FUND
Revenues
Biennium 1951 - 1953

	<u>Biennium</u> <u>1951-1953</u>	<u>Biennium</u> <u>1949-1951</u>
Gaming Licenses	\$ 699,931.16	\$ 638,797.79
Anti-Freeze Permits	1,620.00	2,400.00
Banking Licenses	5,200.00	4,200.00
Hoover Dam Revenue	600,000.00	600,000.00
Building & Loan Licenses	328.79	460.90
Certification fees (births and deaths)	6,544.50	4,236.00
Care of Children (Children's Home)	47,989.84	48,832.10
Cigarette Licenses & Taxes	1,644,038.37	1,164,120.72
Civil Action Fees	217,371.00	202,198.00
Power Act Receipts	1,804.24	1,803.75
Gambling Taxes	3,455,371.62	2,569,886.05
Insurance Licenses	170,898.80	107,464.00
Insurance Premium Taxes	658,092.38	508,104.28
Insurance Examination Fees	8,632.21	
Liquor Licenses & Taxes	1,332,284.43	1,212,423.69
Marriage License Fees	297,945.00	289,497.00
Miscellaneous Sales and Refunds	2,969.69	261.95
Nevada Small Loan Licenses	2,220.75	2,282.00
Inmates' Care, State Hospital	93,367.44	71,068.96
Petroleum Products Inspection	27,568.35	4,922.83
Secretary of State Fees	330,509.91	440,379.72
State Engineer's Fees	33,293.96	28,481.01
State Taxes	4,792,951.38	3,839,899.05
Supreme Court Fees	2,715.00	3,515.00
Warrants Escheated		590.60
Hoisting Engineers Licenses		459.11
Hygienic Laboratory Fees		7,489.50
Mineral Land Lease Receipts	*	186,365.31
Penalties, Statute violations		500.00
Fur Sales, Rodent Control		8.00
 Totals	 <u>\$ 14,433,648.82</u>	 <u>\$ 11,940,647.32</u>

* Mineral Land Lease receipts to Distributive School Fund in this biennium.

GENERAL FUND
Deficiency Appropriations

Statute Revision Commission (Bill Drafting)	\$ 813.23
Aid to the Blind	8,000.00
Nevada School of Industry	13,786.00
Nevada Historical Society	3,900.00
Tuition and Care, Deaf, Dumb, and Blind Pupils	7,200.00
Veterans Service Commissioner	725.00
Aid to Rural Schools	300.00
	<u>34,724.23</u>
Total	\$ <u>34,724.23</u>

GENERAL FUND
Appropriations by the 1953 Legislature
effective prior to June 30, 1953.

1953 Legislature	\$177,720.00
Fire Station at State Hospital	43,500.00
Carson City Fire Department, aid in construction of new fire station	35,000.00
Joseph L. Sheeketski	15,000.00
Paving streets abutting U. of N. Property	6,909.72
Purchase of real estate adjoining State Hospital property	10,000.00
Construction, remodeling, etc. (See analysis of appropriations)	63,300.00
Relief of Marco Raffetto	512.88
Relief of Standard Oil Co.	2,816.77
Relief of T. E. Firbeck	39.82
Revolving Fund, State Hospital	250.00
Social Security Revolving Fund	750.00
Purchase of pickup truck for Prison	2,500.00
	<u>358,299.19</u>
Total	\$ <u>358,299.19</u>

GENERAL FUND

Miscellaneous Transfers from General Fund

District Judges' Pensions	\$ 11,388.96
Supreme Court Justices' Pensions	10,753.41
1951 Legislature (reverted in error)	12,227.69
Board of Examiners' Emergency Fund, State Hospital	2,077.00
Board of Examiners' Emergency Fund, Library	15,644.20
Refund of State Taxes	398.25
Board of Examiners' Emergency Fund, State Hospital	953.94
Additional Salary, Superintendent State Hospital	7,800.00
Budget Office Salary Increase	500.00
Total	<u>\$ 61,743.45</u>

GENERAL FUND

Reconciliation Controller's Books with Legislative Auditor's Statement

Balance, June 30, 1953, per Controller's Books \$ 5,415,746.12

ADD:

Relief of Richfield Oil Corporation charged to
General Fund in error (a Highway Fund charge) 1,890.82
\$ 5,417,636.94

DEDUCT:

Appropriations available prior to June 30, 1953,
not transferred from General Fund on books of
Controller:

Social Security Revolving Fund	\$ 750.00	
Paving streets at U. of N.	6,909.72	
Real Estate purchased at State Hospital	10,000.00	
Carson City Fire Department; aid in construction of new fire station	35,000.00	
Relief of T. E. Birbeck	39.82	
Aid to Rural Schools	300.00	
Sparks Fire Dep't; Fire station at State Hospital	43,500.00	
State Hospital Revolving Fund	250.00	<u>96,749.54</u>

\$ 5,320,887.40

Postwar Reserve Fund

320,515.22

Balance, June 30, 1953, per Legislative Auditor's
Statement, Schedule 2

\$ 5,641,402.62

APPROPRIATIONS BY 1953 LEGISLATURE

The 1953 Legislature appropriated a total of \$19,087,208.85 from the following funds:

General Fund	\$ 17,884,012.39
Highway Fund	1,186,334.10
County Gas Tax Fund	<u>16,862.36</u>
Total	<u>\$ 19,087,208.85</u>

The above amount was appropriated for the following purposes:

DEFICIENCY APPROPRIATIONS for the biennium ending

June 30, 1953:

Statute Revision Commission (Bill Drafting)	\$ 813.23	
Aid to the Blind	8,000.00	
Nevada School of Industry	13,786.00	
Drivers License Division	14,908.56	
Motor Vehicle Division	33,733.72	
Nevada Historical Society	3,900.00	
Tuition and care of Deaf, Dumb and Blind Pupils	7,200.00	
Veterans Service Commissioner	725.00	
Aid to Rural Schools	<u>300.00</u>	
Total		\$ 83,366.51

APPROPRIATIONS AVAILABLE PRIOR TO June 30, 1953:

1953 Legislature	\$ 177,720.00	
Sparks fire station at State Hospital	43,500.00	
Carson City Fire Department, aid in construction new fire station	35,000.00	
Joseph L. Sheeketski	15,000.00	
Paving of streets abutting U. of N. property	6,909.72	
Purchase of real estate adjoining State Hospital	10,000.00	
Construction, remodeling, renovation and repairs, Schedule 9	63,300.00	
Relief Measures: for the relief of		
Richfield Oil Corporation	1,890.82	
Marco Raffetto	512.88	
Standard Oil Company	2,816.77	
T. E. Birbeck	39.82	
Revolving Funds:		
State Hospital	250.00	
Social Security	750.00	
Purchase of pick-up truck for Prison	<u>2,500.00</u>	
		<u>360,190.01</u>

Forward \$ 443,558.52

Balance Forward	\$ 443,556.52
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FOR THE SUPPORT OF STATE AGENCIES AND
DEPARTMENTS: (for the 1953-1955 Biennium)

General Appropriation Act	\$ 16,122,152.33
Predatory Animal Control	74,000.00
Board of Pardons and Parole Commissioners	10,000.00
Supreme Court Justices' Salary adjustments	2,500.00
Supplemental Appropriation for state apportionment to schools	2,000,000.00
Genoa Fort and Stockade	1,000.00
Lost City Museum	9,000.00
Division of Assessment Standards	150,000.00
Consolidated Bond Interest and Redemption Fund requirements	135,000.00
Tuberculosis Control	<u>140,000.00</u>

Total	<u>18,643,652.33</u>
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Total Appropriations	<u><u>\$ 19,087,208.85</u></u>
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APPROPRIATIONS FOR CONSTRUCTION,
REMODELING, RENOVATION, ETC.

Children's Home remodeling	\$ 6,000.00
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Department of Buildings and Grounds:

Replace two existing furnaces, Capitol Building	\$ 11,000.00
New roof for Printing Office	3,200.00
Outside repairs, roofing, painting, Governor's Mansion	6,000.00
Remodeling women's restrooms and installing hot water, Capitol Building	2,800.00
Miscellaneous floor covering, Capitol Building	3,000.00
Purchase of V. & T. water rights	12,500.00
Pipeline connecting V.&T. and City reservoirs	8,000.00
Relining two V. & T. reservoirs	3,000.00
Revamping heating system, Library	2,800.00
Building repairs to Hero's Memorial Building, Capitol, Supreme Court, Mansion, upkeep of buildings, replacing broken windows, repairing furnaces, etc., as necessary	<u>5,000.00</u>

Total	<u>57,300.00</u>
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Total Construction, remodeling, etc.	<u><u>\$ 63,300.00</u></u>
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STATEMENT OF APPROPRIATIONS BY 1953 LEGISLATURE
SHOWING FUNDS FROM WHICH APPROPRIATED

<u>Department, Agency, Purpose, etc.</u>	<u>Chapter No. 1953 Statutes</u>	<u>Amount</u>	<u>Appropriated From</u>		
			<u>General Fund</u>	<u>Highway Fund</u>	<u>Co. Gas Tax Fund</u>
1953 Legislature	2	\$ 135,000.00	\$ 135,000.00		
Aid to the Blind	3	8,000.00	8,000.00		
School of Industry	4	11,536.00	11,536.00		
School of Industry, Girls' Care	5	2,250.00	2,250.00		
Drivers License Division	6	14,908.56		\$ 14,908.56	
Motor Vehicle Division	7	33,733.72		33,733.72	
Nevada Historical Society	12	3,900.00	3,900.00		
State Prison	52	2,500.00	2,500.00		
Tuition and Care, Deaf, Dumb, and Blind	89	7,200.00	7,200.00		
Social Security Revolving Fund	103	750.00	750.00		
Veterans Service Commissioner	123	725.00	725.00		
Richfield Oil Corporation	139	1,890.82		1,890.82	
City of Reno (street paving, U. of N.)	169	6,909.72	6,909.72		
Real Estate Purchase (State Hospital)	173	10,000.00	10,000.00		
Predatory Animal Control	189	74,000.00	74,000.00		
Statute Revision Commission	195	813.23	813.23		
Carson City Fire Department	212	35,000.00	35,000.00		
Tuberculosis Control	232	140,000.00	140,000.00		
Joseph L. Sheeketski	235	15,000.00	15,000.00		
Children's Home Remodeling	266	6,000.00	6,000.00		
Pardons and Parole Commissioners	274	10,000.00	10,000.00		
T. E. Birbeck	277	39.82	39.82		
Standard Oil Company	278	2,816.77	2,816.77		
Department of Buildings and Grounds	286	57,300.00	57,300.00		
1953 Legislature	288	42,720.00	42,720.00		
Aid to Rural Schools	291	300.00	300.00		

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STATEMENT OF APPROPRIATIONS BY 1953 LEGISLATURE SHOWING
PERIODS TO WHICH SUCH APPROPRIATIONS ARE APPLICABLE

Chapter No. 1953 Stats.	Amount	For Biennium 1953 - 1955	Deficiencies for Biennium 1951-1953	Available Prior to the 1953-1955 Biennium		Specified Reversion Date
				Effective Date	Amount	
2	\$ 135,000.00			Jan. 26, 1953	\$ 135,000.00	Dec. 31, 1954
3	8,000.00		\$ 8,000.00			
4	11,536.00		11,536.00			
5	2,250.00		2,250.00			
6	14,908.56		14,908.56			
7	33,733.72		33,733.72			
12	3,900.00		3,900.00			
52	2,500.00			Mar. 6, 1953	2,500.00	--
89	7,200.00		7,200.00			
103	750.00			Mar. 16, 1953	750.00	--
123	725.00		725.00			
139	1,890.82			Mar. 19, 1953	1,890.82	--
169	6,909.72			Mar. 21, 1953	6,909.72	--
173	10,000.00			Mar. 21, 1953	10,000.00	--
189	74,000.00	\$ 74,000.00				
195	813.23		813.23			
212	35,000.00			Mar. 25, 1953	35,000.00	None
232	140,000.00	140,000.00				
235	15,000.00			Mar. 25, 1953	15,000.00	--
266	6,000.00			Mar. 27, 1953	6,000.00	None
274	10,000.00	10,000.00				
277	39.82			Mar. 27, 1953	39.82	--
278	2,816.77			Mar. 27, 1953	2,816.77	--
286	57,300.00			Mar. 27, 1953	57,300.00	June 30, 1955
288	42,720.00			Mar. 27, 1953	42,720.00	Dec. 31, 1954
291	300.00		300.00			

294	16,122,152.33	16,122,152.33			
297	512.88			Mar. 27, 1953	512.88 --
308	43,500.00			Mar. 28, 1953	43,500.00 Dec. 31, 1954
315	2,500.00	2,500.00			
323	2,000,000.00	2,000,000.00			
325	135,000.00	135,000.00			
327	1,000.00	1,000.00			
328	9,000.00	9,000.00			
329	150,000.00	150,000.00			
365	250.00			Mar. 31, 1953	250.00 --
	<u>19,087,208.85</u>	<u>18,643,652.33</u>	<u>83,366.51</u>		<u>360,190.01</u>

GENERAL APPROPRIATION ACT

Chapter 294, Statutes
of Nevada 1953

Section 1. The following sums are hereby appropriated from the general fund, except when otherwise specified, for the purposes hereinafter expressed and for the support of the government of the State of Nevada for the two fiscal years beginning July 1, 1953, and ending June 30, 1955:

Sec. 2. The Office and Mansion of the Governor.	
For the support of the office and mansion of the Governor.....	\$ 80,238.36
Sec. 3. The Office of Lieutenant Governor.	
For the support of the office of the lieutenant governor.....	2,944.00
Sec. 4. The Office of the Secretary of State.	
For the support of the office of the secretary of state.....	89,484.14
Sec. 5. The Office of Attorney General.	
For the support of the office of attorney general.....	67,309.62
Sec. 6. The Office of State Controller.	
For the support of the office of state controller.....	91,012.40
Sec. 7. The Office of State Treasurer.	
For the support of the office of state treasurer.....	55,978.52
Sec. 8. The Office of Inspector of Mines.	
For the support of the office of inspector of mines.....	58,730.00
Sec. 9. The Surveyor General and State Land Register.	
For the support of the office of surveyor general and ex officio land register.....	33,132.95
Sec. 10. State Board of Fire Control.	
For the support of the state board of fire control.....	6,675.90
Sec. 11. The Adjutant General and the Nevada National Guard.	
For the support of the office of the adjutant general and the Nevada National Guard.....	70,331.80
Sec. 12. Department of Buildings and Grounds.	
For the support of the department of buildings and grounds.....	189,209.65
Sec. 13. State Budget Director.	
For the support of the office of the state budget director.....	31,336.00
Sec. 14. The Labor Commissioner.	
For the support of the office of the labor commissioner.....	40,179.10
Sec. 15. Apprenticeship Council and State Director of Apprenticeship.	
For the support of the apprenticeship council and the office of the state director of apprenticeship.....	2,067.00
Sec. 16. Public Service Commission.	
For the support of the public service commission.....	49,883.00
The following sum is hereby appropriated from the state highway fund for the support of the public service commission as authorized by law..	77,000.00
Sec. 17. The Motor Vehicle Division of the Public Service Commission.	
The following sum is hereby appropriated from the state highway fund for the support of the motor vehicle division of the public service commission	164,715.18

Sec. 18. The Drivers' License Division of the Public Service Commission.

The following sum is hereby appropriated from the state highway fund for the support of the drivers' license division of the public service commission

\$ 158,261.16

Sec. 19. The Nevada Highway Patrol Division of the Public Service Commission.

The following sum is hereby appropriated from the state highway fund for the support of the Nevada highway patrol division of the public service commission.....

610,509.31

Sec. 20. The Safety and Financial Responsibility Division of the Public Service Commission.

The following sum is hereby appropriated from the state highway fund for the support of the safety and financial responsibility division of the public service commission.....

37,062.40

Sec. 21. The State Engineer.

For the support of the office of state engineer.....

110,328.27

Sec. 22. Cooperative Snow Surveys.

For the support of cooperative snow surveys under the direction of the state engineer.....

3,024.00

Sec. 23. U. S. Cooperative Stream Measurement.

For the support of the United States cooperative stream measurement in cooperation with the state engineer.....

13,000.00

Sec. 24. Hydrologist, Underground Water.

For state ground water hydrology under direction of the state engineer.....

15,966.84

Sec. 25. U. S. Geological Survey and Cooperative Underground Water Investigation.

For cooperation with the United States geological survey under direction of the state engineer.....

22,217.40

Sec. 26. The State Library.

For the support of the state library.....

69,808.25

Sec. 27. State Planning Board.

For the support of the state planning board.....

20,816.00

Sec. 28. Superintendent of Banks.

For the support of the office of superintendent of banks.....

52,292.40

Sec. 29. State Board of Finance.

For the support of the state board of finance.....

1,080.00

Sec. 30. Nevada Tax Commission.

For the support of the Nevada tax commission

30,797.45

Sec. 31. Use Fuel Tax Administration, Nevada Tax Commission.

The following sum is hereby appropriated from the state highway fund for the support of the use fuel tax administration by the Nevada tax commission.....

43,280.48

Sec. 32. Gasoline Tax and County Gasoline Tax Administration, Nevada Tax Commission.

The following sum is hereby appropriated from the state highway fund for administration of the gasoline tax and county gasoline tax by the Nevada Tax Commission

44,972.47

The following sum is hereby appropriated from the county gas tax fund for administration of the gasoline tax and county gasoline tax by the Nevada tax commission..... \$ 16,862.36

Sec. 33. Liquor and Cigarette Division, Nevada Tax Commission.

For the support of the liquor and cigarette tax division,
Nevada tax commission..... 45,943.10

Sec. 34. State Veterans Service Commission.

For the support of the veterans service commission..... 40,282.74

Sec. 35. The Legislative Counsel Bureau.

For the support of the legislative counsel bureau..... 74,256.04

Sec. 36. State Board of Pardon and Parole Commissioners.

For the support of the board of pardon and parole commissioners. 62,570.58

Sec. 37. Nevada State Museum.

For the support of the Nevada state museum..... 35,425.60

Sec. 38. Department of Insurance.

For the support of the office of the department of insurance. 62,657.77

Sec. 39. Nevada Historical Society.

For the support of the Nevada historical society..... 25,688.68

Sec. 40. The State Supreme Court.

For the support of the state supreme court..... 123,723.50

Sec. 41. Statutes Revision Commission.

For the support of the statute revision commission..... 257,122.24

Sec. 42. State Council of Defense.

For the support of the state council of defense..... 24,764.50

Sec. 43. Nevada State Children's Home.

For the support of the Nevada state children's home..... 317,300.12

Sec. 44. Nevada School of Industry.

For the support of the Nevada school of industry..... 153,937.00

Sec. 45. Nevada State Hospital.

For the support of the Nevada state hospital..... 773,781.11

Sec. 46. Nevada State Prison.

For the support of the Nevada state prison..... 658,767.00

Sec. 47. State Welfare Department.

For the support of the state welfare department..... 1,176,507.25

Sec. 48. Department of Education -- Administrative.

For the support of the administrative duties of the department of education..... 217,146.31

Sec. 49. State Board of Vocational Education.

For the support of the state board of vocational education.. 78,929.38

Sec. 50. Vocational Education -- Rehabilitation Division.

For the support of vocational rehabilitation services..... 19,220.00

Sec. 51. Miscellaneous Educational Expenditures.

The following sum is hereby appropriated for the support of aid to rural schools; aid to high schools; care of deaf, dumb, and blind; pupil transportation; and public school teachers' retirement fund..... 1,603,584.00

Sec. 52. Department of Education - School Lunch Program.

For the support of the school lunch program..... 21,396.05

Sec. 53. Distributive School Fund.

The following sum is appropriated from the general fund to be transferred to the distributive school fund as needed for regular apportionments, relief apportionments, emergency apportionments and teachers' institute expense.....

\$ 4,633,336.31

Sec. 54. University of Nevada.

For the support of the University of Nevada.....

2,602,656.00

Sec. 55. State Board of Health - Division of Preventive Medical Services.

For the support of preventive medical services.....

83,244.00

Sec. 56. State Board of Health - Division of Vital

Statistics.

For the support of the division of vital statistics.....

28,613.00

Sec. 57. State Board of Health - Division of Public

Health Engineering.

For the support of the division of public health engineering

41,697.00

Sec. 58. State Board of Health - Division of Laboratories.

For the support of the state hygienic laboratory.....

57,192.00

Sec. 59. State Board of Health - Dental Hygiene.

For the support of the division of dental hygiene.....

29,694.00

Sec. 60. State Board of Health - Crippled Children.

For the support of the program for assistance to crippled children.....

88,000.00

Sec. 61. State Quarantine Officer - Noxious Weed and

Insect Pest Control.

For the support of the office of the state quarantine officer for noxious weed and insect pest control.....

110,142.00

Sec. 62. Soil Conservation Districts.

For the support of soil conservation districts.....

645.00

Sec. 63. Mining Advisory Board.

For the support of the mining advisory board.....

1,215.64

Sec. 64. Miscellaneous State Expenses.

For the support of miscellaneous expenses not otherwise classified.....

254,450.00

Personnel and pay survey, to be expended by the

governor.....

14,000.00

Personnel department.....

25,000.00

Aid to the blind.....

102,758.00

Traveling expenses of the district judges to be apportioned

by the state board of examiners.....

14,500.00

Nevada wing 96, civil air patrol.....

3,000.00

State officers bond premiums.....

6,500.00

Rewards of the governor.....

1,000.00

Publication of claims and delinquent corporation lists....

10,000.00

Promotion of uniform laws.....

350.00

Care of G. A. R. cemeteries.....

600.00

Interest on possible judgements.....

4,000.00

Fire insurance premiums.....

42,500.00

Junior Livestock show.....

3,000.00

State board of examiners.....

2,000.00

Columbia River compact.....	3,000.00
Investigation of mineral and geological conditions and topographic and geologic mapping - Nevada state bureau of mines.....	50,000.00
State department of purchasing - addition to the revolving fund created by the provisions of chapter 333, Statutes of Nevada 1951	30,000.00

Sec. 65. The funds herein appropriated shall be expended in accordance with the allotment, transfer, work program and budget provisions of that certain act entitled, "An act providing for a state budget, creating the position of director of the budget, making an appropriation, repealing certain acts and parts of acts in conflict herewith, and other matters relating thereto," approved March 29, 1949, and being chapter 299, Statutes of Nevada 1949.

Sec. 66. On June 30, 1955, any unexpended balances of the appropriations herein made shall revert to the fund from which appropriated.

Sec. 67. All acts and parts of acts in conflict with this act are hereby repealed.

SPECIAL PURPOSE APPROPRIATIONS
INCLUDED IN THE GENERAL APPROPRIATION ACT

CONSTRUCTION:

School of Industry

Extension of dining room, senior and junior dormitory and laundry room, including furniture and fixtures	\$ 39,600.00
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Motor Vehicle Division

New floor at plate factory	5,000.00
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Childrens Home

New hospital unit	35,000.00
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EQUIPMENT:

Highway Patrol (From Highway Fund)

Radios	\$ 7,000.00	
Sirens	1,200.00	
Car equipment	600.00	
Fire equipment	200.00	
Patrol cars	<u>75,000.00</u>	84,000.00

State Hospital

Passenger car	\$ 1,300.00	
Truck	1,750.00	
Typewriters	400.00	
Filing cabinets	500.00	
Miscellaneous furniture	5,000.00	
Miscellaneous	<u>4,600.00</u>	13,550.00

Continued

Children's Home

Desks	\$ 200.00	
Filing cabinets	150.00	
Furniture	3,500.00	
Floor covering	350.00	
Passenger car	1,700.00	
Truck	2,000.00	
Miscellaneous	<u>2,500.00</u>	\$ 10,400.00

MISCELLANEOUS:

Drivers License Division (From Highway Fund)

Emergency Reserve Fund, withdrawal subject
to approval of Chairman of Public Service
Commission and Budget Director 7,000.00

Purchasing Department

Addition to already existing revolving fund 30,000.00

Personnel Pay Survey 14,000.00

Personnel Department 25,000.00

Included in the Governor's Budget were recommendations for capital expenditures
as follows:

State Hospital

Kitchen, Commissary, Laundry, etc. \$ 165,067.00

University of Nevada

Student Union Building 300,000.00

In lieu of above direct appropriations, bond issues were authorized as follows:

State Hospital Construction \$ 225,000.00

University of Nevada 300,000.00

AN ESTIMATE OF THE BALANCE IN THE GENERAL FUND

on June 30, 1955

The estimated revenue for the fiscal year 1954-1955 as shown on the following statements is based on the actual income for the fiscal year 1953-1954, plus \$100,000 additional revenue from appropriation reversions over that shown on the statement of revenues.

It is probable that revenue from state taxes for the fiscal year 1954-1955 will exceed that revenue for the fiscal year 1953-1954 by \$200,000 to \$250,000 in which event the estimated revenue for the fiscal year 1954-1955 and the estimated balance in the General Fund at the end of the fiscal year 1955 will be increased by that amount.

The estimated balance in the General Fund at June 30, 1955, as shown herein, will be reduced by the amount of appropriations made by the 1955 Legislature for deficiency appropriations and for other purposes, which appropriations will be available prior to the end of the 1953-1955 biennium.

The Postwar Reserve Fund investments amounting to \$300,000 have not been converted into cash for the benefit of the General Fund. The investments consist of \$300,000 par value 1-3/4% U. S. Treasury notes maturing December 1, 1955. These investments could probably be sold at this time for slightly above par, but by holding these investments until maturity, the state would probably benefit to the extent of approximately \$3,750.00. Interest received between the present date and the date of maturity would exceed by that amount the revenue which would be realized by selling the notes now at a slightly quoted increase over par.

THE GENERAL FUND

SCHEDULE 1

Statement showing calculation of estimated balance in the General Fund June 30, 1955.

Balance in General Fund, July 1, 1953, excluding			
Postwar Reserve Fund Investments and Postwar Reserve Fund			
Cash (See Sch. 8, p.9, Legislative Counsel Bull. No. 21)	\$ 5,320,887.40		
Add: Postwar Reserve Fund Cash transferred to General Fund	19,765.22	\$ 5,340,652.62	
Add: Actual revenue, fiscal year 1953-1954, per			
Schedule 3	\$ 8,300,591.67		
Estimated Revenue, fiscal year 1954-1955	8,479,550.47 *	16,780,142.14	
Deduct:		\$22,120,794.76	
Appropriations made by 1953 Legislature for			
1953-1955 biennium (See p.13, L.C.B. Bul. #21)	\$17,884,012.29		
Appropriations made by 1954 Special Session :			
Special Session Legislative Fund	\$ 13,000.00		
School Investigation	30,000.00		
Supplemental apportionment to schools	1,100,000.00		
Additional salary requirements in accordance			
with pay plan	75,000.00	1,218,000.00	19,102,012.29
			\$ 3,018,782.47
Postwar Fund Investments:			
Par Value of 1-3/4% U. S. Treasury notes, maturing			
December 1, 1955		300,000.00	
Estimated Balance in General Fund, June 30, 1955		\$ 3,318,782.47	

* Estimate calculated as follows:

Actual revenue, 1953-1954	\$ 8,300,591.67
Add amount by which 1953-1954 cigarette tax revenue is understated	78,958.80
Estimated appropriation reversions in addition to amount shown on	
1953-1954 revenue statement	100,000.00
	\$ 8,479,550.47

THE GENERAL FUND

Statement showing Estimated Decrease
in General Fund Revenue
June 30, 1953 & June 30, 1955

SCHEDULE 2

Balance in General Fund, July 1, 1953, excluding Postwar Fund Investments and Cash, per Schedule 1	\$5,320,887.40
Add: Postwar Fund Cash transferred to General Fund, per Schedule 1	<u>19,765.22</u>
	\$5,340,652.62
Estimated Balance in General Fund, June 30, 1955 excluding Postwar Reserve Fund Investments, per Schedule 1	<u>3,018,782.47</u>
Estimated decrease in General Fund balance	<u><u>\$2,321,870.15</u></u>

Decrease accounted for as follows:

Appropriations for biennium 1953-1955 per Schedule 1	\$19,102,012.29
Estimated Revenue for biennium 1953-1955 per Schedule 1	<u>16,780,142.14</u>

Excess of appropriations over estimated revenue	<u><u>\$2,321,870.15</u></u>
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SCHEDULE 3

THE GENERAL FUND

Comparative Statement of Revenues
Fiscal Years ending June 30, 1952, 1953, and 1954

	Fiscal Year Ending		
	June 30, 1952	June 30, 1953	June 30, 1954
Appropriation Reversions	\$ 30,280.82	\$ 412,017.93	\$ 870.75
Anti-Freeze Permits	860.00	760.00	1,060.00
Banking Licenses	2,600.00	2,600.00	2,900.00
Building & Loan Licenses	122.00	206.79	745.96
Birth & Death Certificates	2,835.00	3,709.50	3,601.00
Bureau of Certification Fees			4,057.50
Children's Home: Care of Children	23,692.99	24,296.85	53,929.28 *
Cigarette Taxes & Licenses	729,661.32	914,377.05	788,072.87 **
Civil Action Fees	107,048.00	110,323.00	113,455.00
Gambling Taxes	1,526,063.33	1,929,308.29	2,098,346.85
Gaming Licenses	333,065.67	366,865.49	396,608.15
Hoover Dam Revenue	300,000.00	300,000.00	300,000.00
Insurance Licenses	86,566.00	84,332.80	88,474.32
Insurance Examination Fees	4,040.00	4,592.21	5,876.00
Insurance Premium Taxes	299,220.67	358,871.71	436,121.26
Liquor Licenses & Taxes	611,507.91	720,776.52	785,412.04
Marriage License Fees	143,535.00	154,410.00	151,384.00
Miscellaneous Sales & Refunds	2,170.32	799.37	7,292.00
Nevada Small Loan Licenses	983.70	1,237.05	969.45
N.H.M.D.; Care of Inmates	42,346.11	51,021.33	55,440.62
Petroleum Products Inspection	10,505.27	17,063.08	15,517.02
Petroleum Wholesale Distributors' Licenses			3,335.00
Pari-Mutuel Commissions			34,413.62
Secretary of State Fees	148,644.73	181,865.18	217,358.09
State Engineer Fees	15,413.47	17,880.49	15,464.38
State Taxes	2,316,789.27	2,476,162.11	2,718,461.51
Supreme Court Fees	1,315.00	1,400.00	1,425.00
Power Act Receipts	902.12	902.12	
Totals	<u>\$6,740,168.70</u>	<u>\$8,135,778.87</u>	<u>\$8,300,591.67</u>

* Increase in revenue due to increase in charge for children's care. See Chapter 209, 1953 Statutes.

** Apparent decrease in revenue is due to an adjustment of overstatement of revenues on Controller's books for fiscal year 1952-1953. Correctly stated, Cigarette Taxes & License Revenue should read:

Fiscal Year '51-2	Fiscal Year '52-3	Fiscal Year '53-4
<u>\$ 729,661.32</u>	<u>\$ 835,418.25</u>	<u>\$ 867,031.67</u>

STATEMENT SHOWING REVENUES FOR BIENNIUM 1953-1955 AS ORIGINALLY ESTIMATED:
ACTUAL REVENUE FOR FISCAL YEAR 1953-1954 AND ESTIMATED REVENUE FOR FISCAL YEAR 1954-1955.

SCHEDULE 4

	Governor's Budget	Ways & Means and Finance Committee	Total	Total Actual 1953-1954	Estimated Additional 1954-1955	Total Actual and Estimated Revenue 1953-1955
Anti-Freeze Permits	\$ 3,440.00	\$	\$ 3,440.00	\$ 1,060.00	\$	\$ 2,120.00
Banking Licenses	4,800.00		4,800.00	2,900.00		5,800.00
Hoover Dam Revenue	600,000.00		600,000.00	300,000.00		600,000.00
Building & Loan Licenses	200.00		200.00	745.96		1,491.92
Birth & Death Certificates	5,000.00		5,000.00	3,601.00		7,202.00
Cigarette Tax	1,460,000.00		1,460,000.00	788,072.87	78,958.80	1,655,104.54
Civil Action Fees	180,000.00		180,000.00	113,455.00		226,910.00
Secretary of State Fees	250,000.00		250,000.00	217,358.09		434,716.18
Care of Children (Children's Home)	40,000.00		40,000.00	53,929.28		107,858.56
Federal Power Act	900.00		900.00			
Gambling Tax	3,400,000.00	300,000.00	3,700,000.00	2,098,346.85		4,196,693.70
Gaming Licenses	660,000.00		660,000.00	396,608.15		793,216.30
Insurance Licenses	140,000.00		140,000.00	88,474.32		176,948.64
Insurance Premium Tax	550,000.00		550,000.00	436,121.26		872,242.52
Insurance Examination Fees	7,000.00		7,000.00	5,876.00		11,752.00
Liquor Tax	1,120,000.00		1,120,000.00	785,412.04		1,570,824.08
Marriage License Fees	250,000.00		250,000.00	151,384.00		302,768.00
Miscellaneous Sales & Refunds	1,000.00		1,000.00	7,292.00		14,584.00
Nevada Small Loan Act				969.45		1,938.90
NHMD - Care of Inmates	80,000.00		80,000.00	55,440.62		110,881.24
Petroleum Products Inspection	4,000.00		4,000.00	15,517.02		31,034.04
State Engineer Fees	25,000.00		25,000.00	15,464.38		30,928.76
Supreme Court Fees	2,000.00		2,000.00	1,425.00		2,850.00
Property Taxes		5,205,900.00	5,205,900.00	2,718,461.51		5,436,923.02
Appropriation Reversion				870.75	100,000.00	101,741.50
Bureau of Certification Fees				4,057.50		8,115.00
Petroleum Wholesale Distributors' License				3,335.00		6,670.00
Pari-Mutuel Commissions				34,413.62		68,827.24 *
Totals	\$8,783,340.00	\$5,505,900.00	\$14,289,240.00	\$8,300,591.67	\$ 178,958.80	\$16,780,142.14

* There will probably be no revenue from this source in 1954-1955, but it is believed increases in other revenues will more than offset this estimated decrease.

STATEMENT SHOWING SOURCES OF REVENUE AND PERCENTAGE
OF SUCH REVENUE OF TOTAL REVENUE TO GENERAL FUND
(For periods indicated)

SCHEDULE 5

	Fiscal Year 1949-1950	Fiscal Year 1950-1951	Fiscal Year 1951-1952	Fiscal Year 1952-1953	Fiscal Year 1953-1954	Average for the 5 Fiscal Years
THE 4 MAJOR SOURCES OF REVENUE:						
Property Taxes	32.02	30.80	34.37	30.72	32.44	32.04
Gambling Taxes & Licenses	28.00	24.80	27.58	25.32	26.40	26.30
Cigarette Taxes & Licenses	10.17	9.00	10.83	10.37	10.35	10.15
Liquor Taxes & Licenses	<u>9.63</u>	<u>10.09</u>	<u>9.07</u>	<u>8.95</u>	<u>9.37</u>	<u>9.40</u>
Totals	79.82	74.69	81.85	75.36	78.56	77.89
OTHER SOURCES OF REVENUE:						
Insurance Department	5.58	4.59	5.78	5.56	6.33	5.60
Hoover Dam	5.66	4.31	4.45	3.72	3.58	4.23
Secretary of State Fees	2.48	4.44	2.20	2.26	2.17	2.79
Marriage License Fees	2.62	2.17	2.13	1.92	1.81	2.09
Institutional Care of Inmates	1.10	.88	.98	.93	1.30	1.05
Civil Action Fees	1.92	1.44	1.59	1.37	1.35	1.50
Miscellaneous	<u>.82</u>	<u>7.48 *</u>	<u>1.02</u>	<u>8.88 **</u>	<u>4.90</u>	<u>4.85</u>
Totals	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

* Includes mineral land lease receipts, \$180,012.90

** Includes appropriation reversions, \$412,017.93

STATE CONTROLLER AND STATE TREASURER.

The chief fiscal officers of the state government are the State Treasurer and the State Controller. Records maintained by each of those officers act as internal checks between these offices. A further internal check is provided by the official money count, provided for by statute which requires that a count of all moneys in the hands of or under the control of the State Treasurer be made monthly, at unannounced dates. This procedure is being followed with the exception that, upon the request of the legislative auditor, one of the money counts each year be made at the close of business on June 30th. This exception does not destroy the efficacy of the unannounced money count since there still remain eleven unannounced money counts each year.

Included in the money count is a physical count and inspection of all investments in securities and other tangibles in the custody of the State Treasurer, held by him for various funds or departments.

A detailed audit of the transactions of the offices of the State Treasurer and State Controller has not been made by the office of the legislative auditor, but the annual statements of both offices have been examined and analyzed.

Necessary procedures have been followed in these examinations which would assure this office that the statements submitted are in order and that they correctly reflect the transactions of these offices during the fiscal year.

Departmental operating budgets as shown on audit statements of the various departments are in agreement with the balances as shown on the books of the State Controller. In cases where an apparent difference exists, these differences have been reconciled and are, in the main, caused by receipts or disbursement claims in transit between the department offices and the Treasurer's and Controller's offices. These reconciliations, however, are necessary only at the end of the fiscal year ending in the middle of a biennium since the departmental balances at the end of the biennium must balance with the records of the Controller before the books are closed.

The total fund balances on June 30, 1954, as shown on Schedule 3 of the Controller's Annual Report for the fiscal year July 1, 1953 - June 30, 1954, amounted to \$11,627,852.19, as detailed below:

General Operating Funds (See Schedule 1, attached)	\$10,935,273.90	
Welfare Department, Div. of O.A.A.	207,756.56	
Employment Security Clearing Account	\$ 8,624.17	
Employment Security Administration	198,408.84	
Employment Security Fund	<u>90,197.53</u>	297,230.54
Deduction Trust Fund		33,327.41
O.A.S.I. Funds		1,044.09
State Merit System		1,063.37
State Health Dept. (Other than Administration)	<u>152,156.32</u>	\$11,627,852.19
Other Funds on Deposit with State Treasurer:		
Employment Security Benefit Fund: A Treasurer's Bank Account		
disbursements from which are by check signed by Director		
of Employment Security and the State Treasurer	\$ 75,214.78	
Employment Security Department Servicemen's Adjustment		
Account: A Treasurer's Bank Account, disbursements from		
which are by check signed by Director of Employment		
Security and the State Treasurer		9,843.00
Nevada Industrial Commission: Disbursements from this account		
are for investment purchases only, by check signed by the		
Chairman and one member of the Nevada Industrial Commission	<u>284,676.15</u>	<u>369,733.93</u>
Total		\$11,997,586.12
Outstanding warrants not paid by bank as of June 30, 1954		<u>786,730.90</u>
To be accounted for by State Treasurer		<u>\$12,784,317.02</u>

Accounted for as follows:

VERIFIED BANK BALANCES, June 30, 1954:

First National Bank of Nevada, State Treasurer	\$ 4,294,354.97
First National Bank of Nevada, State Welfare	152,932.29
First National Bank of Nevada, Division of Public Assistance	211,349.96
First National Bank of Nevada, Employment Security Benefit	134,483.78
First National Bank of Nevada, Employment Security Clearing	8,677.23
First National Bank of Nevada, Employment Security Administration	217,340.32
First National Bank of Nevada, Employment Security Fund	90,197.53
First National Bank of Nevada, Social Security Revolving	751.09
First National Bank of Nevada, Deduction Trust Fund	33,337.41
First National Bank of Nevada, Veterans Benefit Fund	10,389.00
First National Bank of Nevada, Social Security Administration	293.00
First National Bank of Nevada, Deposit in transit	91,323.22
Bank of Las Vegas, Las Vegas, Nevada	200,000.00
Bank of Nevada, Las Vegas, Nevada	1,463,922.64
Ely National Bank, Ely, Nevada	380,000.00
Ely National Bank, McGill, Nevada	320,000.00
First National Bank of Nevada, Minden, Nevada,	
State Merit System	1,339.37
First National Bank of Ely, Ely, Nevada	700,000.00
First National Bank of Lovelock, Lovelock, Nevada	230,000.00
Nevada Bank of Commerce, Austin, Nevada	225,000.00
Nevada Bank of Commerce, Battle Mountain, Nevada	215,000.00
Nevada Bank of Commerce, Elko, Nevada	650,000.00
Nevada Bank of Commerce, Pioche, Nevada	400,000.00
Nevada Bank of Commerce, Reno, Nevada	1,700,000.00
Security National Bank, Reno, Nevada	<u>1,000,000.00</u>
Total Bank Balances	\$12,730,691.81
Cash on hand	53,115.55
Check on Deduction Trust Fund charged to O.A.A.	10.00
Employment Security Check charged to Treasurer	230.00
Returned item (Cleared July 2, 1954)	239.66
Benefit fund check paid over stop payment order	<u>30.00</u>
Total to be accounted for	<u><u>\$12,784,317.02</u></u>

FUND BALANCES

June 30, 1954

SCHEDULE 1

Adjudication Emergency Revolving Fund	\$ 5,369.98
Adjutant General Special Fund	4,787.94
Apiary Inspection	1,287.40
Architecture Fund	1,500.30
Attorney General, Counsel for Colorado River Commission	2,590.48
Attorney General, Counsel for Highway Department	4,740.79
Bank Dividend Trust	2,135.18
Building and Loan	1,000.00
Carey Act Trust	163.98
Cigarette Tax	243,047.18
Colorado River Commission	90,843.77
Combined Gas Tax Refunds	12,664.64
Combined Public Service Divisions	2,699.50
Consolidated Bond Interest and Redemption	60,966.24
County Gas Tax	123,626.25
Distributive School Fund	878,060.27
District Judges' Salaries	38,732.80
Drivers License Emergency Reserve	4,544.36
Drought Relief Program	14,586.93
Employment Agency Fund	1,615.01
Examination & Registration of Nurses	4,745.64
Experimental Fertilizer Fund	3,568.18
Fish and Game Commission	592,583.53
Fire Insurance Recovery	1,817.15
Forest Protection	16,710.35
Gambling Tax	40,420.12
Gambling Tax Deposit Attachments	335.80
Gas Tax and County Gas Tax	7,093.27
General Fund	4,107,455.77
Genoa Fort and Stockade	59.58
Governor's School Survey	24,642.57
Highway Fund	3,273,731.94
Hoisting Engineers	1,071.39
Hospital Licensure Administration	1,681.18
Indian Education	6,767.30
Jot Travis Student Building Fund	276,156.99
Miscellaneous Surety Bond Trust Fund	66,927.00
Motor Vehicle License Expense	72,040.45
Motor Vehicle Safety Responsibility Act	3,890.00
National Forest Receipts	902.12
Nevada Small Loan Act	2,500.00
Nevada State Hospital Laundry Building	503.03
Oil & Gas Conservation Fund	148.53
Pari-Mutuel Gambling Tax Administration	2,070.01
Permanent School Fund	85,279.14
Prison Building Fund	2,549.30
Private Detective Agency	2,720.83
Prospector Class Lab Fees	1.97
Public Employees Retirement Administration	31,050.30
Public Employees Retirement Fund	189,983.29
Purchasing Department	6,549.04
Racing Commission	957.58

(Continued next page)

SCHEDULE 1 (Continued)

FUND BALANCES (Continued)

School of Industry, Farm Contingent	\$ 53.77
School of Industry Gift Fund	76.00
School Lunch Program	1,298.25
School Lunch Revolving Fund	857.32
School Surveys	2,883.33
Sheep Commission	23,250.42
Stands for the Blind	574.35
State Airport Fund	11,029.45
State Board of Dispensing Opticians	619.52
State Board of Examiners in Basic Sciences	870.54
State Board of Medical Examiners	540.50
State Office Building, Carson City	4,297.87
State Office Building, Las Vegas	170,966.33
State Welfare Gift Fund	1,287.80
Stock Commission	58,121.26
Surety Bond Trust	60,729.99
United States Vocational Rehabilitation	41.15
United States Vocational Education, George Barden Funds	31,229.75
United States Vocational Education, Smith-Hughes Funds	9,202.69
University Contingent Fund	1,721.75
University Irreducible	2,074.50
University 90,000 Acre Grant	2,949.51
University 90,000 Acre Grant Interest	3,905.66
University State Tax	83,084.97
Use Fuel Tax Administration	3,778.70
Veterans Farm Training	198.16
Water Distribution	56,550.66
Well Drilling Special	3,002.50
Woolgrowers Predatory Animal Control	78,401.85
	<hr/>
Total	<u>\$10,935,273.90</u>

RECONCILIATION

Total Receipts and Disbursements for Fiscal Year
1953-1954, as shown on Treasurer's 1954 Report
with total Receipts and Disbursements as shown on
Controller's 1954 Report

Total Receipts, per Treasurer's Report, 1954, Page 7			\$33,055,090.28
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Total Receipts, General Operating Funds, per Summary, Schedule 3, page 31 of Controller's Annual Report, 1954			\$33,067,273.29
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Deduct:

Lost Warrant Account	\$12,203.01		
Less Actual Cash Receipt included in above figure of \$12,203.01		20.00	
		12,183.01	\$33,055,090.28

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Total disbursements, per Treasurer's Report, 1954, Page 7			\$33,492,134.06
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Deduct:

Outstanding Warrants on June 30, 1953 paid during year			874,529.01
			\$32,617,605.05

Add:

Outstanding Warrants, June 30, 1954	\$703,235.99		
Treasurer's Cancelled Warrants	12,183.01		715,419.00

Total Disbursements per Controller's Report for 1954, Schedule 3, page 31			<u>\$33,333,024.05</u>
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RECONCILIATION

Appropriations from General Fund by 1953 Legislature
and 1954 Special Session of Legislature with appropriations
as shown on Schedule 4 of Controller's Annual Report, '53-'54.

Total Appropriation from General Fund by 1953 Legislature, per Schedule 10,
page 13, "Analysis of Appropriations, 1953 Legislature" \$17,884,012.39

Add:

Appropriations by 1954 Special Session from General Fund:

Legislative Fund	\$ 13,000.00	
School Investigation	30,000.00	
Supplemental School Apportionments	1,100,000.00	
Pay Plan Salaries	75,000.00	\$1,218,000.00

Deduct: Above appropriations not shown on Controller's 1953-1954 Report, Schedule 4:

School Investigation	\$30,000.00	
Pay Plan Salaries	75,000.00	105,000.00
		<u>\$1,113,000.00</u>

Appropriation for Personnel Department Revolving Fund not included in "Analysis of Appropriations by 1953 Legislature" because of ambiguity of wording of statute

10,000.00

1,123,000.00

\$19,007,012.39

Deduct:

Amount appropriated as deficiency appropriations by 1953 Legislature, per Schedule 5, page 8, "Analysis of Ap- propriations by 1953 Legislature"

\$ 34,724.23

Other appropriations available prior to June 30, 1953, per Schedule 6, page 8, "Analysis of Appropriations by 1953 Legislature"

\$358,299.19

Deduct: Amounts included in above, shown on Controller's Report for 1953-1954, Schedule 4, as appropriations for 1953-1955 Biennium:

State Hospital R.E. Purchase	\$10,000.00	
Carson City Fire House	35,000.00	
Sparks Fire House	43,500.00	
Social Security Revolving Fund	750.00	
State Hospital Revolving Fund	250.00	89,500.00
		268,799.19

Supplemental appropriations for apportionment to schools made by 1953 Legislature, not included in Controller's Report 1953-1954, Schedule 4

2,000,000.00

Genoa Fort & Stockade: Appropriation of \$1,000 by 1953 Legislature, shown on Controller's Report 1953- 1954, Schedule 4, as \$500. Additional \$500 will be transferred during fiscal year 1954-1955

500.00

Appropriation to Consolidated Bond Interest & Redemption Fund by 1953 Legislature not included in Controller's Report 1953-1954, Schedule 4 (Will be transferred as needed)

135,000.00

Appropriation for Supreme Court Justices' salary adjustments not included in Controller's Report 1953-54, Schedule 4

2,500.00

Appropriation for Purchasing Department Revolving Fund made by 1953 Legislature, not included in Controller's Report, '54-'54, Sch. 4

30,000.00

2,471,623.42

Total Appropriations per Schedule 4, Controller's Annual Report 1953-1954, Schedule 4

\$16,535,488.97

INVESTMENTS HELD IN TRUST
In Custody of State Treasurer, June 30, 1954

<u>Held in Trust For</u>	<u>Money Count</u> <u>June 30, 1954</u>	<u>Treasurer's 1953-</u> <u>1954 Report</u>	<u>Schedule 7, Controller's</u> <u>1953-1954 Report</u>
Stock Commission	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
General Fund (Postwar Reserve)	300,000.00	300,000.00	300,000.00
University 90,000 Acre Grant Fund	131,000.00	131,000.00	131,000.00
University Irreducible	65,300.00	65,300.00	65,300.00
Public Employees Retirement Fund	\$ 6,256,104.09		
Adjustments:			
Schurz School District 3% note listed as \$3,000; should be \$2,500	(500.00)		
White Pine County High School bonds not listed on money count	<u>120,000.00</u>	<u>6,375,604.09</u>	<u>6,375,604.09</u>
Permanent School Fund	\$ 3,792,730.00		
Adjustments:			
Henderson School District 3% loan overstated	(5,000.00)		
Mina School District 3% loan overstated	(1,000.00)		
U. S. Treasury Bonds understated. These bonds (1952-1954 maturity) were in process of liquidation and bonds were in transit at time of money count.	<u>215,000.00</u>	<u>4,001,730.00</u>	<u>4,001,730.00</u>
Surety Bond Trust Fund	\$ 264,500.00		
Adjustments:			
U. S. Treasury bonds (1952-1954) in process of liquidation and bonds were in transit at time of money count	<u>12,000.00</u>	<u>276,500.00</u>	<u>276,500.00</u>
Totals	<u>\$11,180,134.09</u>	<u>\$11,180,134.09</u>	<u>\$11,180,134.09</u>

NEVADA INDUSTRIAL COMMISSION

Under the provisions of Chapter 146, Statutes of Nevada 1953, the legislative auditor's duties include an annual audit of the Nevada Industrial Commission. In this connection the following letter was received from Mr. John Cory, Executive Officer for the Nevada Industrial Commission:

Carson City, Nevada
August 20, 1953

Mr. A. N. Jacobson
Legislative Auditor
Capitol Building
Carson City, Nevada

Dear Mr. Jacobson:

The Nevada Industrial Commission has for years retained the service of competent certified public accountants annually to audit the affairs of the Commission. It is my understanding that the 1953 Legislature, under Senate Bill No. 109, amended Chapter 205, Statutes of Nevada 1949, to include the Nevada Industrial Commission as a "State Department", to be audited by your office as are other State Departments.

Although the Industrial Commission occupies a position referred to by a Supreme Court decision of many years ago as being other than a department or branch of the executive portion of State Government, the Commission is most desirous of cooperating with the Legislature since that Legislature created the Industrial Commission in the first place.

We are, therefore, calling your attention to our need for external audit this year, and would respectfully request your audit of the Commission or your direction of an audit of the Commission at the earliest possible moment.

May we have your suggestions in this matter?

I should like to point out that the firm of Kafoury and Armstrong, Public Accountants, Reno, Nevada, completed an audit for the period ending June 30, 1952. This audit took place when considerable change was taking place in the Commission's business. For example: the Actuaries had started their study, but had not completed it; there were basic organizational changes underway, et cetera. I might point out that this firm has a very close acquaintanceship with the current problems, therefore, and might well be able to take care of this problem if your office lacks time and money to do the job. The Commission could, of course, retain this firm to work with you and could pay the costs of that audit by retaining the firm.

Very truly yours,
/s/ John Cory
Chairman and Executive Officer

Shortly after receipt of this letter, the legislative auditor conferred with Mr. Cory on the subject and discussed at length the matter of having an audit of the Commission made annually by independent public accountants.

Under date of August 27, 1953, the legislative auditor addressed this letter to Mr. Cory:

Mr. John F. Cory, Chairman and Executive Officer
Nevada Industrial Commission
Carson City, Nevada

Dear Mr. Cory:

This will acknowledge receipt of your letter of August 20th with respect to an audit of the Nevada Industrial Commission.

Due to the many factors which have been discussed with you, the preeminent one being that the funds of the Nevada Industrial Commission are virtually trust funds, this office is of the firm opinion that an audit of the Commission should be conducted by independent public accountants, a custom which has been in vogue since the inception of the Commission.

It would be mutually advantageous if the firm of Kafoury and Armstrong would continue conducting the audits in question. That firm has the unqualified approval of this office and cooperation between Kafoury and Armstrong and this office is assured.

Very truly yours,

/s/ A. N. Jacobson
Legislative Auditor

Subsection (2) of Sec. 6, Chapter 205, Statutes of Nevada 1949, provides that duly authorized assistants of the legislative auditor may examine and audit the fiscal books, records and accounts of various officers and departments. Consequently, it was deemed advisable to designate the firm of Kafoury and Armstrong to audit the accounts of the Nevada Industrial Commission, and the following letter provided the proper authorization:

August 27, 1953

Kafoury and Armstrong
Reno, Nevada

Gentlemen:

Chapter 146, Statutes of Nevada 1953, provides that the legislative auditor shall audit the books of the Nevada Industrial Commission. Subsection (2) of Sec. 6 of Chapter 205, Statutes of Nevada 1949, provides that duly authorized assistants of the legislative auditor may examine and audit the fiscal books, records and accounts of the various officers and departments of the state government.

In accordance with the provisions of Subsection (2), your firm is hereby authorized and directed, as official assistants of the legislative auditor, to examine and audit, at least once a year, all fiscal books, records and accounts of the Nevada Industrial Commission, until further notice.

Very truly yours,

/s/ A. N. Jacobson
Legislative Auditor

The firm of Kafoury and Armstrong have since made annual audits of the Nevada Industrial Commission, and their latest audit report for the fiscal year ended June 30, 1954, is shown on page 94 of this report.

Nevada Industrial Commission investments, as reported in the audit report of Kafoury and Armstrong, are as follows:

State Insurance Fund	\$10,659,500.00
Accident Benefit Fund	2,140,000.00
Occupational Diseases Fund	<u>410,000.00</u>
Total Investments	<u>\$13,209,500.00</u>

The total of Nevada Industrial Commission investments held for the Commission by the State Treasurer shown in the money count of June 30, 1954, amounts to (after an adjustment due to an error in the money count) \$13,212,500.00. The difference of \$3,000.00 is due to the inclusion in the money count of Clark County Educational District No. 1, 1951-1958 3-1/4% bonds in that amount which were actually retired prior to June 30, 1954, although the retirement date was subsequent to that time.

Cash on hand with the State Treasurer to the credit of the Nevada Industrial Commission is set forth below:

Cash on hand with State Treasurer per Kafoury and Armstrong audit report of June 30, 1954	\$194,465.26
Outstanding warrants at that date	<u>90,210.89</u>
Balance per money count, June 30, 1954	<u>\$284,676.15</u>

BONDED INDEBTEDNESS

The bonded indebtedness of the state, together with other pertinent information relative to bond issues, follows:

STATE OF NEVADA
Bonded Indebtedness, Jan. 2, 1954

Issue	Date of Issue	Interest Rate	Date of Maturity	Amount Authorized	Amount Issued	Amount Redeemed	Outstanding Jan. 2, 1955
Nevada State Prison Bonds	1947	3%	1967	\$ 475,000.00	\$ 475,000.00	\$ 165,000.00	\$ 310,000.00
Nevada State Prison Bonds	1949	3%	1969	190,000.00	190,000.00	55,000.00	135,000.00
State Office Building, Carson City, Bonds	1949	3%	1969	600,000.00	495,000.00	165,000.00	330,000.00
State Office Building, Las Vegas, Bonds	1953	3%	1973	320,000.00	320,000.00	32,000.00	288,000.00
Jot Travis Building, U. of N., Bonds	1953	3%	1973	300,000.00	140,000.00	30,000.00	110,000.00
Nevada State Hospital Bonds	1953	3%	1973	<u>225,000.00</u>	<u>225,000.00</u>	<u>20,000.00</u>	<u>205,000.00</u>
Totals				<u>\$2,110,000.00</u>	<u>\$1,845,000.00</u>	<u>\$ 467,000.00</u>	<u>\$1,378,000.00</u>

**BONDED INDEBTEDNESS
STATE OF NEVADA**

Explanatory Statement
January 2, 1955

	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
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 issuance.	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 thereafter	1 bond on each interest date	3 bonds on each interest date
Date of retirement of last at above retirement rate:	January 1, 1969	July 1, 1968	January 1, 1966
Interest to be provided by (at Present)	Property Tax and appropriation from General Fund	Property Tax and appropriation from General Fund	Property Tax and appropriation from General Fund

BONDED INDEBTEDNESS
STATE OF NEVADA

Additional Explanatory Statements

	State Office Building in Las Vegas	Jot Travis Building at U. of N.	Nevada State Hospital
Statutory Authorization	Chap. 206, 1953 Statutes	Chap. 298, 1953 Statutes	Chap. 290, 1953 Statutes
To provide funds for:	State Office Building in Las Vegas, Nevada	To match funds bequeathed by the late Wesley Elgin Travis to be used to construct at U. of N. a building to be known as the "Jot Travis Student Building."	For construction, equipping and furnishing of new building unit consisting of kitchen, bakery, commissary and dining room at the Nevada State Hospital.
Amount of issue:	\$320,000.00	\$300,000.00	\$225,000.00
Total amount issued, June 30, 1954	\$320,000.00	\$140,000.00	\$225,000.00
Denomination of bonds:	\$2,000.00	\$5,000.00	\$5,000.00
Interest rate payable:	3%	3%	3%
Interest dates:	January 1st	January 1st	January 1st
Statutory requirement for retirement of bonds	8 bonds to be retired on each interest date: all must be retired 20 years from issuance.	No statutory provision as to number of bonds to be retired each interest date, but all must be retired in 20 years.	No statutory provision as to number of bonds to be retired each interest date, but all must be retired in 20 years.
Date of first bond retirement:	January 1, 1954	January 1, 1954	January 1, 1954
Present rate of retirement:	8 bonds on January 1 of each year	3 bonds on January 1 each year	2 bonds on January 1 each year for 15 years, 3 bonds on January 1 for next 5 years.
Date of retirement of last outstanding bond at above retirement rate:	Jan. 1, 1973	Jan. 1, 1973	Jan. 1, 1973
Interest presently provided by:	Property Tax and appropriation from General Fund	Property Tax and Appropriation from General Fund	Property Tax and appropriation From General Fund

September 15, 1953

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

Dear Sir:

An audit of the Motor Vehicle Division, Drivers License Division, the Highway Patrol, and the Safety Responsibility Division of the Public Service Commission as of June 30, 1953, has been completed by this office.

This audit embraces the audit of revenues from the Motor Vehicle Division and the Drivers License Division, together with administrative receipts and disbursements of the four divisions under audit.

As shown on Schedule 1, the following divisions have overexpended funds made available by the amounts indicated:

Drivers License Division	\$ 45.00
Highway Patrol	719.77
Safety Responsibility Division	<u>25.34</u>
Total over-expenditure	\$790.11
Motor Vehicle balance unexpended	<u>46.48</u>
Resulting in a net over-expenditure for the four divisions of	\$743.63

It is evident that proper accounting controls and procedures have not been employed in the divisions showing over-expenditures.

The Controller has transferred from the Highway Fund the net amount of the over-expenditures amounting to \$743.63 to the account on his ledger entitled "Combined Motor Vehicle and Drivers License Division." This results in no over-expenditure being indicated on his annual report for the period July, 1952 - June 30, 1953. The Controller has stated it is his intention to transfer these amounts back to the Highway Fund from funds appropriated for the 1953-1955 biennium to the divisions affected.

In our opinion the statements and schedules submitted herewith correctly reflect the transactions of the divisions for the periods under audit.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

PUBLIC SERVICE COMMISSION OF NEVADA
Combined Motor Vehicle and Drivers License Divisions
ADMINISTRATIVE

SCHEDULE 1

Summary Statement of Sources & Application of Funds

For the Biennium 1951-1953

	Drivers License Division	Highway Patrol	Motor Vehicle Division	Safety Responsibility Division	Total	Transfers from Highway Fund
Appropriation, 1951 Legislature	\$111,400.00	\$344,060.00	\$112,440.00	\$38,430.00	\$606,330.00	\$606,330.00
Deficiency Appropriation, 1953 Legislature	14,908.56		33,733.72		48,642.28	48,642.28
Transfer from Public Service Commission, net		916.68			916.68	
Insurance Recoveries		<u>2,596.78</u>			<u>2,596.78</u>	
Total Funds provided	\$126,308.56	\$347,573.46	\$146,173.72	\$38,430.00	\$658,485.74	
Expenditures	<u>126,353.56</u>	<u>348,293.23</u>	<u>146,127.24</u>	<u>38,455.34</u>	<u>659,229.37</u>	
Balance *	(\$ <u>45.00</u>)	(\$ <u>719.77</u>)	\$ <u>46.48</u>	(\$ <u>25.34</u>)	(\$ <u>743.63</u>)	<u>743.63</u>
						<u>\$655,715.91</u>

*Figures in parantheses represent over-expenditures.

DRIVERS LICENSE DIVISION

Amounts shown as having been remitted to the State Treasurer have been verified by examination of Treasurer's receipts and Controller's records.

The Drivers License Division Revolving Fund has been depleted due to amounts received to make good checks returned by banks having in many instances been deposited with the State Treasurer, instead of being deposited in the Revolving Fund as reimbursement of such bad checks. Necessary adjustments have been made on the books of the Drivers License Division subsequent to the date of this audit.

PUBLIC SERVICE COMMISSION OF NEVADA Drivers License Division

REVENUES

Statement of Sources and Application of Funds for the
Period Oct. 15, 1951 - June 30, 1953

SOURCES OF FUNDS

License Sales, per Schedule 2	\$106,661.00	
Overpayment not refunded	1.00	
From Revolving Fund, representing withdrawal for refunds	<u>61.00</u>	
Total Funds Provided		\$106,723.00

APPLICATION OF FUNDS

Remitted to State Treasurer	\$106,694.00	
Bad checks	7.00	
Refunds	<u>22.00</u>	
Total Funds Applied		\$106,723.00

PUBLIC SERVICE COMMISSION OF NEVADA
Drivers License Division

SCHEDULE 2

LICENSE SALES

For the Period October 15, 1951 -- June 30, 1953

ORIGINAL LICENSES		
Operators	\$ 7,923.00	
Chauffeurs	<u>27,557.00</u>	\$ 35,480.00
RENEWAL LICENSES		
Operators	\$ 44,130.00	
Chauffeurs	<u>24,454.00</u>	68,584.00
FEE DUPLICATES		
Change of Name	\$ 854.00	
Duplicates	<u>1,743.00</u>	<u>2,597.00</u>
Total License Sales		<u>\$106,661.00</u>

PUBLIC SERVICE COMMISSION OF NEVADA
Drivers License Division
ADMINISTRATIVE

Statement of Sources and Applications of Funds for
For the biennium 1951 - 1953

SOURCES OF FUNDS	
Appropriation, 1951 Legislature	\$111,400.00
Deficiency Appropriation, 1953 Legislature	<u>14,908.56</u>
Total	\$126,308.56

APPLICATION OF FUNDS

Expenditures:

Salaries	\$104,848.49	
Travel	3,748.72	
Freight & Express	725.08	
Retirement Contributions	5,400.26	
Stationery & Supplies	2,827.99	
Telephone & Telegraph	700.14	
Utilities	295.75	
Printing	1,983.16	
Industrial Insurance	725.93	
Postage	3,648.95	
Bond Premiums	93.40	
Office Equipment	1,181.65	
Miscellaneous Repairs	140.04	
Miscellaneous Expense	<u>34.00</u>	
Total Expenditures		<u>126,353.56</u>
Overexpenditure		<u>\$ 45.00</u>

PUBLIC SERVICE COMMISSION OF NEVADA
Highway Patrol
Statement of Sources and Application of Funds
For the Biennium 1951-53

SOURCES OF FUNDS

Appropriation, 1951 Legislature		\$344,060.00
Transferred from P. S. C. for salary of Supt. of State Police	\$ 1,000.00	
Less amount of above returned to P. S. C.	<u>83.32</u>	916.68
Insurance Recoveries		<u>2,596.78</u>
Total		\$347,573.46

APPLICATION OF FUNDS

Expenditures:

Salaries	\$224,845.40	
Travel	72,760.07*	
Patrol Expense, other	5,545.21	
Stationery & Supplies	993.99	
Radio Expense	8,238.93	
Freight & Express	21.87	
Telephone & Telegraph	3,167.81	
Utilities	1,598.84	
Retirement Contributions	11,406.52	
Industrial Insurance	3,360.64	
Office Equipment	1,954.87	
Bond Premiums	1,504.90	
Photo Expense	362.82	
Dues & Subscriptions	7.00	
Printing	629.00	
Postage	1,137.85	
Auto Equipment	4,668.33	
Miscellaneous Repairs	139.01	
Miscellaneous Expense	47.55	
Insurance	2,207.70	
Checking Station Expense	<u>2,694.92</u>	
Total Disbursements		<u>348,293.23</u>

Over-expenditure

\$ 719.77

MOTOR VEHICLE DIVISION

The Motor Vehicle Division Revolving Fund records reveal several minor errors, but these have been adjusted and the balance in that fund has been reconciled with bank statements as of June 30, 1953. Reconciliations have not been made at regular intervals in the past, but this has been corrected and reconciliation with the bank will be made monthly hereafter.

PUBLIC SERVICE COMMISSION OF NEVADA

Motor Vehicle Division

REVENUES

For the periods indicated

	Calendar Year 1951	Calendar Year 1952	Jan. 1 - June 30 1953
Pleasure Plate Fees	\$324,305.00	\$351,805.00	\$349,710.00
Commercial Plate fees	263,510.39	295,414.00	302,390.14
Trailer Plate Fees	43,183.50	44,773.81	46,587.32
Motorcycle Plate Fees	1,893.00	2,487.00	2,586.00
Sub. Plates	429.00	416.00	161.00
Penalties	9,689.86	12,221.49	12,118.77
Chattel Mortgage Fees	5,743.00	7,131.10	3,648.00
Transfers of Title	27,253.10	41,828.00	29,091.03
Duplicates	4,511.50	5,289.50	4,782.60
Exempt Plates	1,114.00	643.50	700.00
Dealers Plates	4,683.50	5,945.50	1,505.00
Horseless Carriage Plates	120.00	130.00	135.00
Amateur Radio Operators Plates	174.00	963.00	1,088.00
Motor Numbers	388.00	240.00	250.00
Decals	26.10	44.10	19.20
Photostats	4.50	30.00	8.00
Temporary Plates Unredeemed	1,721.44		
Miscellaneous	78.79	5.11	18.05
FBI and Undercover Plates		145.00	80.00
	<u>\$688,828.68</u>	<u>\$769,512.11</u>	<u>\$754,878.11</u>
Less Miscellaneous Refunds	--	35.17	--
	<u></u>	<u></u>	<u></u>
Total Revenue	<u>\$688,828.68</u>	<u>\$769,476.94</u>	<u>\$754,878.11</u>

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division

Reconciliation of Revenues as reported by Division with
Deposits recorded by State Treasurer
For the Periods Indicated

	Calendar Year 1951	Calendar Year 1952	Jan. 1 - June 30 1953
Revenues to be accounted for per Motor Vehicle Division records	<u>\$688,828.68</u>	<u>\$769,476.94</u>	<u>\$754,878.11</u>
Accounted for as follows:			
Deposited in Motor Vehicle Highway Fund	\$547,019.16	\$695,995.44	\$682,281.61
Deduct Receipt No. 7615, net revenue			(200.00)
Deduct deposit applicable to prior year (Receipts Nos. 9116, 9138, 9170, 9150)	(1,641.33)		
Adjustment between periods Receipt No. 4362		64.75	(64.75)
Receipt No. 3794	285.00	(285.00)	
Total to Motor Vehicle Highway Fund	<u>\$545,662.83</u>	<u>\$695,775.19</u>	<u>\$682,016.86</u>
Deposited in Motor Vehicle Fund	\$ 56,815.90		
Deduct deposit applicable to prior year	(1,734.50)		
Total to Motor Vehicle Fund	<u>\$ 55,081.40</u>		
Deposited in Motor Vehicle County Expense Fund	\$ 88,287.45	\$ 73,701.00	\$ 72,862.00
Deduct deposit applicable to prior year	(203.00)		
Adjustments between periods Receipt No. 4362		.75	(.75)
Total to Motor Vehicle County Expense Fund	<u>\$ 88,084.45</u>	<u>\$ 73,701.75</u>	<u>\$ 72,861.25</u>
Total to be accounted for	<u>\$688,828.68</u>	<u>\$769,476.94</u>	<u>\$754,878.11</u>

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Division
ADMINISTRATIVE

Statement of Sources and Application of Funds
For the Biennium 1951 - 1953

SOURCES OF FUNDS

Appropriation,	\$112,440.00
Deficiency Appropriation, 1953	
Legislature	<u>33,733.72</u>
Total	\$146,173.72

APPLICATION OF FUNDS

Expenditures:

Salaries	\$96,957.45
Travel	800.26
Freight & Express	376.63
Retirement Contributions	4,731.87
Stationery & Supplies	3,588.76
Telephone & Telegraph	80.93
Printing	9,354.57
Industrial Insurance	394.77
Postage, Including meter rental	8,169.06
Photo Supplies	2,158.23
Plate Factory, excluding salaries	16,715.53
Truck Operation	1,026.03
Miscellaneous Repairs	144.25
Miscellaneous Expense	2.25
Office Equipment	1,376.65
Dues & Subscriptions	250.00

Total Expenditures	<u>146,127.24</u>
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Balance	<u>\$ 46.48</u>
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PUBLIC SERVICE COMMISSION OF NEVADA
Safety Responsibility Division
ADMINISTRATIVE

Statement of Sources and Application of Funds
For the Biennium 1951 - 1953

SOURCES OF FUNDS

Appropriation, 1951 Legislature

\$38,430.00

APPLICATION OF FUNDS

Expenditures:

Salaries	\$27,836.25
Travel	2,496.00
Stationery & Supplies	1,237.45
Freight & Express	12.62
Telephone & Telegraph	304.13
Retirement Contributions	1,283.16
Industrial Insurance	96.89
Dues & Subscriptions	68.22
Miscellaneous Expense	31.50
Printing	1,100.45
Notarial Bond	10.00
Office Equipment	1,085.68
Postage	1,039.00
Notary Commission	25.00
Photo Expense	102.10
Bond Premiums	15.00
Safety Equipment, supplies, program material, etc.	1,600.53
Equipment Repairs	111.36

Total Expenditures

38,455.34

Over-expenditure

\$ 25.34

PUBLIC SERVICE COMMISSION OF NEVADA
Motor Vehicle Safety Responsibility Division

DEPOSITS & REFUNDS

November 15, 1952 -- June 30, 1953

Depositor	Case No.	On Deposit Nov. 15, 1952	Refunded to June 30, 1953	Deposits During Period	On deposit June 30, 1953
Elmer & Julia Weikel	26 12 10030	\$ 187.50			\$ 187.50*
Robert Clines	27 04 00006	110.00			110.00*
Guy C. Campbell	17 09 10008	150.00	\$ 150.00		
Robert W. Walther	14 11 10009	375.00	375.00		
Frank Kitchen	20 11 10008	137.50	137.50		
James A. Williams	28 11 10006	250.01	250.01		
Al Olsen	11 12 10006	375.00	375.00		
Clifford Murrah	04 02 20017	344.00	344.00		
Dorothy R. Bieglin	19 09 20003	143.75			143.75
Morgan Whitecar	25 02 20006	187.50			187.50*
Joe Gonzales	21 03 20018	250.00			250.00*
Melvin Connor	21 04 20007	437.50	437.50		
Phil Cummings	19 11 10002	343.75	343.75		
Reno J. Ratti	12 06 20008	187.25			187.25*
Fred D. Baker	10 12 20006		151.50	\$ 151.50	
Frank Golinda	02 10 20005			250.00	250.00
Thompton S. Chapman	19 01 30009			340.00	340.00
Carlo Bargettini	24 02 20019			125.00	125.00
Way, Peterson & Larson	19 02 30003			550.00	550.00
Jeannie C. Hodges	02 04 30006			175.00	175.00
		<u>\$3,478.76</u>	<u>\$2,564.26</u>	<u>\$1,591.50</u>	<u>\$2,506.00</u>

* On September 21, 1953, these amounts have been on deposit for more than one year.

October 29, 1953

Hon. M. E. McCuiston, Speaker of the Assembly
Hon. Jack Higgins, Speaker Pro Tem of the Assembly
Hon. Clifford A. Jones, President of the Senate
Hon. Rene Lemaire, President Pro Tem of the Senate
Hon. Kenneth F. Johnson, Chairman, Committee on Finance
Hon. Wm. D. Swackhamer, Chairman, Committee on Ways and Means
Hon. Charles Gallagher, Chairman, Committee on Legislative Functions
Hon. M. J. Christensen, Chairman, Committee on Claims and Contingent Expenses

Gentlemen:

The 1947, 1949, and 1951 Legislatures appropriated \$100,000.00 for the operating expenses of each of those sessions of the Legislature.

The original appropriation for the 1953 Legislature amounted to \$135,000.00. The increase was necessary due to the fact that, prior to the 1953 Session, moneys were appropriated to the State Printing Office to cover the cost of legislative printing, but the 1953 Legislature would be required to pay printing costs from its own appropriated funds, in accordance with Chapter 224, Statutes of Nevada 1951.

In addition to the above appropriation of \$135,000.00, a supplemental amount of \$42,720.00 was appropriated, that sum being the estimated amount required to carry out the provisions of Chapter 200, Statutes of Nevada 1953, which provides, among other things, for a per diem allowance for senators and assemblymen during the time the legislature is actually in session.

In order to present statements that will show as nearly as possible the cost of conducting the 1953 Legislature, estimated additional costs for printing amounting to \$4,650.00 are included in the schedule presented herewith.

The balance on hand in the Legislative Fund on October 15, after allowing for the estimated additional expenditures noted above, amounts to \$13,547.11. This balance will be reduced by some other minor items of cost not yet incurred. Any remaining balance on December 31, 1954, will revert to the General Fund.

There follow itemized statements of receipts and disbursements and other schedules descriptive of the cost of operations of the 1953 Legislature.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

1953 LEGISLATURE, 46th SESSION
Statement of Receipts & Disbursements
(Including estimated disbursements of
\$4,650.00, as indicated on Schedule 4)

EXHIBIT A

		<u>% of Total Disbursements</u>	
RECEIPTS			
Legislative Appropriations		\$177,720.00	
DISBURSEMENTS			
<u>Salaries (See also Schedule 1)</u>			
President of the Senate	\$ 1,020.00		
Senators	15,300.00		
Assemblymen	<u>42,420.00</u>		
	\$58,740.00		
Senate Attaches	7,937.00		
Assembly Attaches	<u>18,361.00</u>		
	\$26,298.00		
Total Salaries		\$85,038.00	51.80
<u>Travel (See also Schedules 2 & 3)</u>			
<u>Mileage: (Chap. 161, 1945 Stats.)</u>			
Senators	\$ 714.40		
Assemblymen	<u>2,067.80</u>		
	\$ 2,782.20		
<u>Mileage: (Chap. 200, 1953 Stats.)</u>			
Senators	\$ 486.45		
Assemblymen	<u>4,051.36</u>		
	\$ 4,537.81		
<u>Per Diem: (Chap. 200, 1953 Stats.)</u>			
Senators	\$ 6,039.50		
Assemblymen	<u>14,802.50</u>		
	\$20,842.00		
Committee Travel Expense	<u>\$ 75.00</u>	\$28,237.01	17.20
<u>Allotment for Postage, etc.:</u>			
<u>(Chap. 161, 1945 Stats.)</u>			
Senators	1,080.00		
Assemblymen	<u>2,820.00</u>		
Total Postage		\$ 3,900.00	2.38
<u>Printing (See Schedule 4)</u>		\$44,377.86	27.03
<u>Other Expenses</u>			
Industrial Insurance	\$ 459.21		
Misc. Repairs	90.34		
Telephone & Telegraph	236.06		
Supplies, Other than Printing	710.54		
Equipment & Equipment Rental	303.62		
Chaplains' Honorariums	800.00		
Subpoena Expense	<u>20.25</u>		
Total		\$ 2,620.02	1.59
Total Expenditures		\$164,172.89	100.00
Balance		\$ 13,547.11	

1953 LEGISLATURE, 46TH SESSION
Salaries

SCHEDULE 1

Senate		
President of the Senate	\$ 1,020.00	
Senators	15,300.00	
Attaches	<u>7,937.00</u>	
Total Senate Salaries		\$24,257.00
Assembly		
Assemblymen	\$42,420.00	
Attaches	<u>18,361.00</u>	
Total Assembly Salaries		<u>60,781.00</u>
Total Salaries		<u>\$85,038.00</u>

1953 LEGISLATURE, 46TH SESSION
Travel Expense

SCHEDULE 2

Senators		
Mileage (Chap. 161, 1945 Stats.)	\$ 714.40	
Mileage (Chap. 200, 1953 Stats.)	486.45	
Per Diem (Chap. 200, 1953 Stats.)	<u>6,039.50</u>	
Total Senators' Travel		\$ 7,240.35
Assemblymen		
Mileage (Chap 161, 1945 Stats.)	\$ 2,067.80	
Mileage (Chap. 200, 1953 Stats.)	4,051.36	
Per Diem (Chap. 200, 1953 Stats.)	<u>14,802.50</u>	
Total Assemblymens' Travel		20,921.66
Committees		
Travel Expense (Assembly Concurrent Resolution No. 6 (Western Interstate Committee on Highway Policy Problems		<u>75.00</u>
Total Travel		<u>\$28,237.01</u>

1953 LEGISLATURE, 46TH SESSION
Mileage & Per Diem

SCHEDULE 3

Mileage		
Senators	\$ 1,200.85	
Assemblymen	<u>6,119.16</u>	
Total Mileage		\$ 7,320.01
Per Diem		
Senators	\$ 6,039.50	
Assemblymen	<u>14,802.50</u>	
Total Per Diem		20,842.00
Committee Travel Expense		<u>75.00</u>
Total Travel		<u>\$28,237.01</u>

1953 LEGISLATURE, 46TH SESSION

SCHEDULE 4

Analysis of Printing Costs

ACTUAL EXPENDITURE

Senate and Assembly Forms	\$ 406.30	
Letterheads and envelopes	664.25	
Histories:		
Senate	\$ 2,137.25	
Assembly	<u>3,114.45</u>	5,251.70
Journals:		
Senate	\$ 2,357.00	
Assembly	<u>2,789.80</u>	5,146.80
Bills and Resolutions		17,906.20
Advance Sheets		1,185.90
Mailing Room costs		2,995.55
Treasurer's Report for Statutes		108.00
Binding Bills and Resolutions		242.50
Misc. small printing charges		85.95
Executive Budget		680.21
General Appropriation Bill		69.30
Committee Report on Public Service Commission		<u>39.25</u>
		\$34,841.91
BILLED BY STATE PRINTER, BUT NOT YET PAID		
800 Volumes Nevada Statutes, 1953		4,885.95
ESTIMATED BY STATE PRINTER AS COST OF		
COMPLETED WORK IN PROGRESS to be		
charged to 1953 Legislature		
Senate and Assembly Journals, bound	\$ 4,000.00	
Legislative Handbook, bound	400.00	
Misc. binding and small work	<u>250.00</u>	<u>4,650.00</u>
Total Printing		<u>\$44,377.86</u>

1953 LEGISLATURE, 46TH SESSION
Reconciliation with Controller's Balance

SCHEDULE 5

Balance per Controller, September 18, 1953		\$ 23,325.56
Deduct:		
Claims not yet entered on		
Controller's Books:		
Reno Printing Company	\$ 242.50	
State Printing Office	<u>4,885.95</u>	\$ 5,128.45
Estimated by State Printer of cost		
of completed work in progress	<u>4,650.00</u>	<u>9,778.45</u>
Balance, per Exhibit A		<u>\$13,547.11</u>

November 30, 1953

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, 1953.

Bank balance as of that date has been verified, as shown on Schedule 1.

Attention is called to the increase of assets over Boys money on deposit, shown under the Liability section of the balance sheet, over the comparable amount shown as of July 1, 1952. An analysis of the increase follows:

Excess, July 31, 1953	\$ 1,674.74	
Excess, July 31, 1952	<u>303.14</u>	
Increase		\$ 1,371.60

Determinable Causes of Increase:

Escapees forfeitures	\$ 597.88	
Write-off amounts due boys gone over 2 years	<u>120.36</u>	
Total		<u>718.24</u>

Increase which arises from commissary sales profits and donations from visitors to the Boys Fund; any detail as to the receipts from the latter category not available		\$ <u>653.36</u>
--	--	------------------

While this increase appears to be substantial, all necessary procedures have been employed to verify the amounts on deposit due the boys. Under the circumstances, the increase must be accepted as correct.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

NEVADA SCHOOL OF INDUSTRY

Balance Sheet
Boys' Account

July 31, 1953

ASSETS

Cash on deposit with the Nevada Bank of Commerce Elko, Nevada (Schedule 1)	\$ 3,670.95	
Cash on hand	852.58	
Due from boys	39.23	
Inventory of tobacco, candy, etc. (Commissary)	<u>211.26</u>	
Total assets		\$ 4,774.02

LIABILITIES

Boys' money on deposit with institution (Schedule 3)	\$ 3,099.28	
Excess, etc.	<u>1,674.74</u>	
Total liabilities		\$ 4,774.02

NEVADA SCHOOL OF INDUSTRY
Bank Reconciliation - Nevada Bank of Commerce
Boys' Fund
July 31, 1953

SCHEDULE 1

Balance per books, July 31, 1953, as per		
check stub, check 613	\$ 4,220.31	
Less adjustments, per audit report of July		
31, 1952 not entered on check book stub	<u>289.54</u>	<u>\$ 3,930.77</u>

Add: Debit corrections

Check stub Ref.			
# 434	Deposit 10¢ short	.10	
440	Deposit 50¢ short	.50	
446	Balance forwarded 10¢ short	.10	
508	Balance forwarded \$1.00 short	1.00	
520	Balance forwarded 10¢ short	.10	
521	Balance forwarded 10¢ short	.10	
526	Balance forwarded 10¢ short	.10	
555	Balance forwarded \$20.00 short	20.00	
575	Balance forwarded \$4.74 short	4.74	
515	Balance forwarded \$1.00 short	1.00	
578	Balance forwarded \$130.00 short	130.00	
			<u>157.74</u>
			<u>\$ 4,088.51</u>

Deduct: Credit corrections

Check stub Ref.			
# 398	Balance forwarded \$20 over	20.00	
403	Error in subtraction, \$4.01 over	4.01	
444	Balance forwarded \$84.20 over	84.20	
484	Error in subtraction \$37.80 over	37.80	
504	Balance forwarded .04¢ over	.04	
520	Balance forwarded \$64.00 over	64.00	
521	Balance forwarded 60¢ over	.60	
534	Balance forwarded \$48.35 over	48.35	
547	Balance forwarded \$2.00 over	2.00	
582	Balance forwarded \$130.00 over	130.00	
	Deposit of July 24, 1953, 3¢ over	.03	
595	Error in subtraction, \$20.00 over	20.00	
560	Entered \$18.62; pd. \$18.65-3¢ over	.03	
	Bank debit; imprinting checks	2.50	
	Check of Jerry S. Jennings returned, N.S.F.	4.00	
			<u>417.56</u>

Correct book balance, July 31, 1953		\$ 3,670.95
-------------------------------------	--	-------------

Add: Outstanding checks:

# 600		15.00
602		6.00
606		81.30
608		58.50
611		78.25
612		89.35
613		21.50
		<u>349.90</u>

Balance per bank, July 31, 1953		<u>\$ 4,020.85</u>
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NEVADA SCHOOL OF INDUSTRY

SCHEDULE 2

Boys' Account

Statement Showing Amounts Due from Boys
(Overdrawn Accounts)

RESIDENT BOYS

Carson, Richard	\$ 16.86
Dean, Curtis	9.19
Elam, Scott	1.09
Jones, Ben	7.73
Williams, Donald	.90
Wolford, Merrill Pope	<u>3.46</u>

Total

\$ 39.23

DISCHARGED JUVENILES

These accounts are not considered
collectible, and have not been in-
cluded as an asset in the Balance Sheet.

Compton, Barbara	\$ 10.94
Grub, Charles	17.39
Haas, Elwood	3.00
Kelly, Martin	.95
Laube, Gene	11.82
Leonard, Everett	30.10
McIntosh, Floyd	1.84
Sharp, Lloyd	10.00
Summerlin, B.	7.64
Summerlin, Charles	.31
Summerlin, H.	7.89
Tybo, Archie	3.93
Walker, David	2.73
Welsh, Virgil	<u>.79</u>

Total

\$ 109.33

NEVADA SCHOOL OF INDUSTRY

SCHEDULE 3

Boy's Account

Statement Showing Amounts on Deposit to Credit of Boys
July 31, 1953

RESIDENT BOYS

Burkhart, William	\$ 202.89	
Bland, Sam	14.23	
Cosner, Clyde	102.15	
Davis, Stephan	16.77	
Harnson, James	1.00	
Jackson, Ronald	69.36	
Kiley, Dale	13.90	
Longdon, Ernest	130.93	
McGee, Richard	5.00	
McGee, Willie	21.52	
McIntosh, Clarence	45.02	
Morris, Ralph	181.93	
Martin, Walter	.28	
Morrie, Robert	3.94	
Mulcahey, Bill Russell	471.17	
Outland, Charles	5.49	
Rae, Robert	91.64	
Saige, Robert	12.88	
Schofield, Douglas	31.49	
Stone, Jake	23.70	
Summerville, William	96.90	
Watson, Wade	291.97	
Welsh, Lloyd Stanley	<u>84.01</u>	\$ 1,918.17

DISCHARGED BOYS (Addresses Unknown)

Aulicino, Tony	\$ 21.34	
Billingsley, Dean	15.14	
Fields, Jerry	48.76	
Gay, James	6.67	
Gomez, Charles	51.12	
Hickley, Raymond	291.54	
Holly, Nelson	8.77	
Hunter, Ronald	155.78	
Malotte, Charles	1.72	
O'Neil, Robert	64.76	
Simpson, Lloyd	55.74	
Smith, Davis	12.92	
Thomas, James	324.75	
Tooley, Charles	15.21	
Urbauer, Albert	47.41	
White, Fred	53.06	
Zillick, John	<u>6.42</u>	<u>1,181.11</u>
		\$ <u>3,099.28</u>

January 19, 1954

The Board of Directors
Nevada State Museum
Carson City, Nevada

Gentlemen:

An audit of the books and records of the Nevada State Museum for the period May 1, 1950 to June 30, 1953 has been completed by this office.

The schedules submitted herewith are self-explanatory. Statements of Receipts and Disbursements have been prepared for the following periods: May 1, 1950 to June 30, 1950; July 1, 1950 to June 30, 1951; July 1, 1951 to June 30, 1952; and July 1, 1952 to June 30, 1953.

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

The Petty Cash Fund maintained at \$100.00 has been examined and found in order.

During the fiscal year 1952-1953 donations from the Fleischmann Foundation amounted to \$19,800.00 (See Exhibit D). These donations were made for the following purposes:

Amount of donation.	\$5,000.00
For	Project No. Assigned
Archeological Research in Pershing County	1
Slab around Liberty Bell	2
Shop Alterations	3
Proof Press for Labels	5
Binding National Geographic Magazines	6
Trade-in of International truck for new vehicle	7
Amount of donation.	10,000.00
Gun Room and Cases	8
Printing 500 copies of Phil Orr's preliminary report on the 1952 expedition to the Lake Winnemucca caves	9
Printing of 2,000 booklets to be made up of cuts from all biennial reports	10
Spring expedition (1953) to archeological sites at Lake Winnemucca	11
Salary of night watchman - janitor through December 31, 1953	12
25,000 reprints of Mine pamphlet	13
Preliminary securing of some small mammals during continuation of search for a Preparator, including a burro, this to be prepared and mounted by Toor Root Taxidermist	14
Display cases for mineral room	15
Heating for Preparator's shop and supplemental heating for the carpenter shop	16
Amount of donation.	4,800.00
For salary of Preparator	
Total	\$ 19,800.00

In preparing statement of receipts and disbursements for the fiscal year 1952-1953, salary of night watchman and salary of the Preparator were included in staff salaries, and not charged to Projects Nos. 12 and 14 respectively. This was done to more clearly reflect the amount of staff salaries and, on the assumption that, in the case of the Preparator, his salary would in any event be charged to staff salaries when the amount of \$4800.00 donated for his salary had been expended.

Schedule D3 indicates expenditures from dedicated funds on the various projects.

Since, as outlined above, the salary of the night watchman and the Preparator have not been charged to project expenditures, there remains unexpended in the dedicated funds the sum of \$12,214.53, as of June 30, 1953,

(Continued)

arrived at as follows:

Total Donations	\$19,800.00
Amount expended (See Schedule D-3)	<u>7,585.47</u>
Balance Unexpended	\$12,214.53

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

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

In our opinion, the accompanying statements fairly present the financial transactions of the Nevada State Museum for the period under audit.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

NEVADA STATE MUSEUM					EXHIBIT A
Statement of Cash Receipts and Disbursements					
All Funds					
May 1, 1950 -- June 30, 1950					
	State Appropriated	Savings Account	Commercial Account	Total	Total All Funds
Balances, May 1, 1950	<u>\$14,218.60</u>	<u>\$12,613.62</u>	<u>\$4,602.05</u>	<u>\$17,215.67</u>	<u>\$31,434.27</u>
RECEIPTS					
Dividends Received(Schedule A-1)		\$ 1,488.00		\$ 1,488.00	\$ 1,488.00
Receipts from Gun Sales		21.80		21.80	21.80
Sale of old lens			\$ 10.00	10.00	10.00
Donations			55.00	55.00	55.00
Bond interest Rec'd, A. T. T. Co.		10.98		10.98	10.98
Total Receipts		<u>\$ 1,520.78</u>	<u>\$ 65.00</u>	<u>\$ 1,585.78</u>	<u>\$ 1,585.78</u>
Total Previous Bal. & Rec.	<u>\$14,218.60</u>	<u>\$14,134.40</u>	<u>\$ 4,667.05</u>	<u>\$18,801.45</u>	<u>\$33,020.05</u>
DISBURSEMENTS					
Staff Salaries	\$ 1,240.00				\$ 1,240.00
M. & R. Buildings & Grounds	127.53		\$ 530.75	\$ 530.75	658.28
Office Expense	30.75		9.30	9.30	40.05
Utilities, including heating	165.35				165.35
Zoo expense			214.82	214.82	214.82
General Exhibits	8.62		92.40	92.40	101.02
Auto & Travel Expense	65.33		6.15	6.15	71.48
Equipment			65.00	65.00	65.00
Misc. Expenses			5.40	5.40	5.40
Basement Mine Expense	8.28		239.90	239.90	248.18
Total Disbursements	<u>\$1,645.86</u>		<u>\$ 1,163.72</u>	<u>\$ 1,163.72</u>	<u>\$ 2,809.58</u>
Balance, June 30, 1950	<u>\$12,572.74</u>	<u>\$14,134.40</u>	<u>\$ 3,503.33</u>	<u>\$17,637.73</u>	<u>\$30,210.47</u>

NEVADA STATE MUSEUM
Dividends Received
May 1, 1950 - June 30, 1950

SCHEDULE A-1

Pacific Lighting Corporation	\$ 45.00
Standard Oil Co. of California	110.00
Standard Brands, Common	360.00
Standard Brands, Preferred	<u>973.00</u>
Total	<u>\$1,488.00</u>

NEVADA STATE MUSEUM

SCHEDULE A-2

Reconciliation of Balances
June 30, 1950

STATE APPROPRIATED FUNDS

Balance, per Exhibit A	\$12,572.74
Balance, per Controller	<u>12,572.74</u>

SAVINGS ACCOUNT: First National Bank of Nevada

\$14,134.40

Balance per Exhibit A

Add: Bank interest credited to savings
account by bank, but entered in
following month on books of Museum

106.27

Balance per Bank

\$14,240.67

COMMERCIAL ACCOUNT: First National Bank of Nevada

Balance, per Exhibit A

\$ 3,503.33

Add: Outstanding checks:

No. 1132 \$118.90

No. 1133 87.50

No. 1134 75.50

No. 1135 92.40

374.30

Balance per Bank

\$ 3,877.63

NEVADA STATE MUSEUM
Statement of Cash Receipts & Disbursements
All Funds
July 1, 1950 - June 30, 1951

EXHIBIT B

	State Appropriated Funds	Other Funds on Deposit in Bank			Total all Funds
		Savings Account	Commercial Account	Total	
Balances, July 1, 1950	\$12,572.74	\$14,134.40	\$ 3,503.33	\$17,637.73	\$30,210.47
RECEIPTS					
Dividends Received (Schedule B-2)		\$ 7,619.69		\$ 7,619.69	\$ 7,619.69
Sale of A. T. & T. Rights		128.18		128.18	128.18
Donations		105.00		105.00	105.00
Bank Interest on Savings Account		183.03		183.03	183.03
Memberships		10.00		10.00	10.00
Sales of Scrap, etc.		100.00		100.00	100.00
Transfer of Funds			15,000.00	15,000.00	15,000.00
Total Receipts		\$8,145.90	\$15,000.00	\$23,145.90	\$23,145.90
Total Previous Balance & Receipts	\$12,572.74	\$22,280.30	\$18,503.33	\$40,783.63	\$53,356.37
DISBURSEMENTS					
Transfer of Funds		\$15,000.00		\$15,000.00	\$15,000.00
Staff Salaries	\$ 8,737.55				8,737.55
M. & R. Buildings and Grounds	693.26		\$ 4,997.78	4,997.78	5,691.04
Office Expense	517.58		4.93	4.93	522.51
Zoo Expense	22.08		.75	.75	22.83
Utilities, including heating	1,500.23				1,500.23
General Exhibits	65.95		51.48	51.48	117.43
Auto & Travel Expense	280.55		29.30	29.30	309.85
Equipment	368.97		236.60	236.60	605.57
Investments			320.00	320.00	320.00
Miscellaneous	195.23		182.49	182.49	377.72
Insurance	171.17				171.17
Basement Mine Exhibit			7,308.33	7,308.33	7,308.33
Library Subscriptions, etc.	20.00		5.00	5.00	25.00
Total Disbursements	\$12,572.57	\$15,000.00	\$13,136.66	\$28,136.66	\$40,709.23
Balances, June 30, 1951	\$.17*	\$ 7,280.30	\$ 5,366.67	\$12,646.97	\$ 12,646.97

* Reverted to General Fund.

NEVADA STATE MUSEUM

SCHEDULE B-1

Dividends Received

July 1, 1950 -- June 30, 1951

American Telephone & Telegraph	\$ 488.69
Texas Company	403.00
Pacific Lighting Corporation	180.00
Standard Oil Co. of California	616.00
Standard Brands, Common	2,040.00
Standard Brands, Preferred	<u>3,892.00</u>
Total	<u>\$7,619.69</u>

NEVADA STATE MUSEUM

SCHEDULE B-2

Reconciliation of Balances

June 30, 1951

STATE APPROPRIATED FUNDS

Balance Reverted to General Fund (Exhibit B)	\$.17
Balance Reverted to General Fund by Controller	.17

SAVINGS ACCOUNT: First National Bank of Nevada

Balance, per Exhibit B	\$7,280.30
Balance, per Bank	7,280.30

COMMERCIAL ACCOUNT: First National Bank of Nevada

Balance, per Exhibit B	\$5,366.67
Add: Outstanding checks:	

No. 1324	\$285.00	
No. 1328	16.00	
No. 1329	5.00	
No. 1330	124.80	
No. 1391	87.50	
No. 1332	<u>72.50</u>	<u>590.80</u>

Balance, per Bank	<u>\$5,957.47</u>
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NEVADA STATE MUSEUM
Statement of Cash Receipts and Disbursements
All Funds
July 1, 1951 ---- June 30, 1952

EXHIBIT C

	State Appropriated Funds	Other Funds on Deposit in Bank			Total All Funds
		Savings Account	Commercial Account	Total	
Balances, July 1, 1951		\$ 7,280.30	\$ 5,366.67	\$12,646.97	\$12,646.97
RECEIPTS					
Appropriation, 1951-1953 Biennium	\$26,050.00				\$26,050.00
Appropriation, Salary Increases, net	95.71				95.71
Dividends Received (Schedule C-1)		\$ 7,905.40		\$ 7,905.40	7,905.40
Donations		200.00		200.00	200.00
Memberships		10.00		10.00	10.00
Sales of Books & Decals		66.10		66.10	66.10
Bank Interest		121.15		121.15	121.15
Sale of Scrap Iron		21.00		21.00	21.00
Transfer of Funds			\$ 5,000.00	5,000.00	5,000.00
Total Receipts	\$26,145.71	\$ 8,323.65	\$ 5,000.00	\$13,323.65	\$39,469.36
Total Previous Balance & Receipts	\$26,145.71	\$15,603.95	\$10,366.67	\$25,970.62	\$52,116.33
DISBURSEMENTS					
Transfer of Funds		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00
Staff Salaries	\$10,578.71		\$ 66.24	66.24	10,644.95
Main. & Rep. Buildings & Grounds	948.88		1,319.84	1,319.84	2,268.72
Office Expense	55.26		14.80	14.80	70.06
Utilities, including heating	807.20		817.90	817.90	1,625.10
General Exhibits	30.13		2,230.40	2,230.40	2,260.53
Auto & Travel Expense	279.52				279.52
Equipment	133.57		216.58	216.58	350.15
Library Subscriptions, etc.	29.81				29.81
Insurance	236.70				236.70
Printing (Cuts, etc.)	7.75		332.40	332.40	340.15
Dues			10.00	10.00	10.00
Miscellaneous	6.00		124.28	124.28	130.28
Freight & Express	6.70				6.70
Plaque			135.00	135.00	135.00
Basement Mine Exhibit			1,414.76	1,414.76	1,414.76
Total Disbursements	\$13,120.23	\$ 5,000.00	\$ 6,682.20	\$11,682.20	\$24,802.43
Balances, June 30, 1952	\$13,025.48	\$10,603.95	\$ 3,684.47	\$14,288.42	\$27,313.90

NEVADA STATE MUSEUM
Dividends Received
July 1, 1951 -- June 30, 1952

SCHEDULE C-1

Pacific Lighting Corporation	\$ 180.00
American Telephone & Telegraph	522.00
Standard Oil of California	616.00
Texas Company	415.40
Standard Brands, Common	2,280.00
Standard Brands, Preferred	<u>3,892.00</u>
Total	<u>\$7,905.40</u>

NEVADA STATE MUSEUM

SCHEDULE C-2

Reconciliation of Balances

June 30, 1952

STATE APPROPRIATED FUNDS	\$13,025.48
Balance per Exhibit C	
Balance per Controller	13,025.48
SAVINGS ACCOUNT: First National Bank of Nevada	\$10,603.95
Balance per Exhibit C	
Balance per Bank	10,603.95
COMMERCIAL ACCOUNT: First National Bank of Nevada	
Balance per Exhibit C	\$ 3,684.47
Add: Outstanding checks:	
No. 1452	\$ 6.00
No. 1462	40.90
No. 1463	108.13
No. 1464	<u>23.79</u>
	<u>178.82</u>
Balance per Bank	<u>\$ 3,863.29</u>

NEVADA STATE MUSEUM
Statement of Cash Receipts & Disbursements
All Funds

EXHIBIT D

July 1, 1952 - - - - June 30, 1953

	State Appropriated Funds	Savings Account	Other Funds on Deposit in Bank		Total All Funds
			Commercial Account	Total	
Balances, July 1, 1952	<u>\$13,025.48</u>	<u>\$10,603.95</u>	<u>\$ 3,684.47</u>	<u>\$14,288.42</u>	<u>\$27,313.90</u>
RECEIPTS					
Dividends Received (Schedule D-2)		\$ 7,690.80		\$ 7,690.80	\$ 7,690.80
Contributions from Fleischmann Foundation					
Dedicated Funds		12,800.00	\$ 7,000.00	19,800.00	19,800.00
Sale of A. T. & T. Rights		4.20		4.20	4.20
Savings Account Bank Interest		144.78		144.78	144.78
Book Sales		35.25	9.82	45.07	45.07
Donations		100.00		100.00	100.00
Bond Interest		14.00		14.00	14.00
Memberships		50.00		50.00	50.00
Insurance Recovery (Burglary)			558.70	558.70	558.70
Refund on Salary paid to cover					
Income Tax withheld			91.00	91.00	91.00
Transfer of Funds			10,000.00	10,000.00	10,000.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Receipts		<u>\$20,839.03</u>	<u>\$17,659.52</u>	<u>\$38,498.55</u>	<u>\$38,498.55</u>
Total Previous Balance & Receipts	<u>\$13,025.48</u>	<u>\$31,442.98</u>	<u>\$21,343.99</u>	<u>\$52,786.97</u>	<u>\$65,812.45</u>

(Continued next page)

EXHIBIT D (continued from previous page)

DISBURSEMENTS

Transfer of Funds		\$10,000.00		\$10,000.00	\$10,000.00
Staff Salaries	\$10,536.47		\$ 2,663.34	2,663.47	13,199.81
Main. & Rep. Buildings & Grounds	501.81		1,551.64	1,551.64	2,053.45
Office Expense	97.74		63.81	63.81	161.55
Utilities, including Heating	1,323.16		774.99	774.99	2,098.15
General Exhibits			1,138.71	1,138.71	1,138.71
Auto & Travel Expense	152.68		37.45	37.45	190.13
Equipment			48.50	48.50	48.50
Library Subscriptions	21.00		24.16	24.16	45.16
Investments			800.00	800.00	800.00
Insurance	311 .68		206.23	206.23	517.91
Reimbursement to owners of loaned exhibits, account burglary loss			465.00	465.00	465.00
Professional Services			200.00	200.00	200.00
Printing, cuts, etc.	68 .46		197.35	197.35	265.81
Dues	7.00				7.00
Miscellaneous			446.26	446.26	446.26
Basement Mine Exhibit			981.60	981.60	981.60
Social Security Taxes			14.64	14.64	14.64
Project Expenditures (See Schedule D-3)			7,585.47	7,585.47	7,585.47
Total Expenditures	\$13,020.00	\$10,000.00	\$17,199.15	\$27,199.15	\$40,219.15
					\$ 5.48 *
Balance, June 30, 1953	\$ 5.48	\$21,442.98	\$ 4,144.84	\$25,587.82	\$25,587.82

*Reverted to General Fund.

NEVADA STATE MUSEUM

SCHEDULE D - 1

Dividends Received

July 1, 1952 --- June 30, 1953

Pacific Lighting Corporation	\$ 180.00
American Telephone & Telegraph	522.00
Standard Oil Co. of California	660.00
Texas Company	396.80
Standard Brands, Common	2,040.00
Standard Brands, Preferred	3,892.00
	<hr/>
Total	<u>\$7,690.80</u>

NEVADA STATE MUSEUM

SCHEDULE D - 2

Reconciliation of Balances

June 30, 1953

STATE APPROPRIATED FUNDS

Balance reverted to General Fund (Exhibit D)	\$ 5.48
Balance reverted to General Fund (Controller)	5.48

SAVINGS ACCOUNT; First National Bank of Nevada

Balance, per Exhibit D	\$21,442.98
Balance, per Bank	21,442.98

COMMERCIAL ACCOUNT: First National Bank of Nevada

Balance per Exhibit D	\$ 4,144.84
Add: Outstanding checks:	
No. 1704	\$ 40.90
1705	10.36
1707	5.00
1714	40.90
1715	110.41
1716	148.67
1718	57.62
1719	23.64
1720	<u>303.83</u>
	<u>741.33</u>

Balance per Bank	<u>\$4,886.17</u>
------------------	-------------------

NEVADA STATE MUSEUM

SCHEDULE D-3

Project Expenditures

July 1, 1952 -- June 30, 1953

<u>Project No.</u>	<u>Description</u>	
1	1952 Archeological Expedition	\$1,308.44
2	Slab for Liberty Bell	390.00
3	Shop Alterations	975.04
5	Proof Press for Labels	171.34
6	Binding National Geographic Magazines	203.77
7	1952 Chevrolet Truck	1,277.18
8	Gun Room & Cases	614.88
9	Printing Archeological Report	67.50
11	1953 Archeological Expedition	8.01
13	Reprints of Mine Pamphlets	175.75
14	Mammal Room Cases	877.84
15	Mineral Room Cases	1,417.92
18	Heating for Preparator's Shop	97.80
	Total	<u>\$7,585.47</u>

NEVADA STATE MUSEUM

EXHIBIT E

Insurance in Force

June 30, 1953

ALL RISKS

California Insurance Company Policy No. 4 AN 601516,
 Amount of Coverage, \$50,000.00
 Covers burglary, theft, embezzlement, etc., exclusive of fire
 Term: 3 years, Sept. 11, 1952 - Sept. 11, 1955
 Premium, 2% - \$1,000.00

PUBLIC LIABILITY

Hartford Accident and Indemnity Company, Policy No. OTS 96825
 Amount of coverage \$100,000/\$300,000
 Covers Public Liability excluding employees
 Term: 3 years, August 12, 1952 - August 12, 1955

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

NEVADA STATE MUSEUM

EXHIBIT F

Investments

June 30, 1953

ACQUIRED BY FUNDS OTHER THAN THOSE
PROVIDED BY STATE APPROPRIATION

	<u>Number of Shares</u>	<u>Cost</u>	<u>Market Value Nov. 5, 1953</u>
American Telephone & Telegraph common stock	58	\$ 9,146.75	\$ 8,973.75
American Telephone & Telegraph convertible bonds, par value \$800		800.00	800.00
Pacific Lighting Corporation common stock	60	3,372.89	3,960.00
Standard Oil Co. of California common stock	130	5,325.75	6,711.25
Texas Company common stock	124	3,397.79	3,379.00
		<u>\$22,043.18</u>	<u>\$23,824.00</u>
Total		<u>\$22,043.18</u>	<u>\$23,824.00</u>

DONATED BY MAJOR MAX C FLEISCHMANN
AND RESTRICTED AS TO SALE *

Standard Brands, Preferred	1112	--	\$98,412.00
Standard Brands, Common	1200	--	<u>32,400.00</u>
Total			<u>\$130,812.00</u>

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

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

Note: In addition to the securities listed above, there still remains on hand scrip representing 25/100 share of Standard Oil of California.

NEVADA STATE MUSEUM

SCHEDULE F - 1

Investments

June 30, 1953

Investment Transactions during the period April 30, 1950 to June 30, 1953 were:

ADDITIONS:

Standard Oil of California	
Stock dividends	20 shares
American Telephone & Telegraph	
Convertible bonds purchased by	
exercising 56 rights, plus payment	
of par value of bonds:	
3 bonds of par value of \$100 each	
1 bond of par value of \$500.00	
American Telephone & Telegraph	
Convertible bonds of par value of \$800	
on hand June 30, 1949, exchanged for	
8 shares of common stock (plus additional	
payment of \$40 per share)	8 shares
Texas Company	
Stock split-up, 2 for 1 basis.	
Additional shares acquired on this	
basis	62 shares

DEDUCTIONS:

American Telephone & Telegraph
 Convertible bonds of a par value of \$800
 on hand June 30, 1949, exchanged for
 8 shares of common stock (plus additional
 payment of \$40 per share)

February 24, 1954

Hon John Koontz, Secretary of State
Carson City, Nevada

Dear Sir:

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 April 1, 1951, to June 30, 1953.

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 Sources of Revenue
Schedule 3	Condensed Summary of Receipts and Disbursements
Schedule 4	Bank Reconciliation, June 30, 1953
Schedule 5	Schedule of Candidates Filing Fees Collected

Attention is called to Schedule 4, Bank Reconciliation as of June 30, 1953. The first seven items listed as outstanding checks, totalling \$24.00, have been outstanding a sufficient length of time to assume that they will never be presented to the bank for payment, and this amount should be rung up on the cash register and credited to Miscellaneous Fees. In subsequent bank reconciliation they would not, then, of course, be carried as outstanding checks.

It has been necessary to make a few minor adjustments on the books of your department which are reflected only on the audit working papers. These adjustments were necessitated by entries in the cash book to balance the monthly cash sheet consisting of small entries noted as "Unable to Locate Error." As stated before, the amounts so recorded are very small, but every effort should be made to eliminate the necessity of such entries. This is mentioned because a difference in balancing the records of \$1.00 does not necessarily mean that an item of \$1.00 is involved; for instance it could conceivably be made up of an error in a debit entry of \$1,000 and a credit item of \$999, or vice versa.

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

In our opinion, the exhibits and schedules submitted herewith correctly reflect the transactions of the Office of the Secretary of State for the period under audit, insofar as such transactions are concerned with the collection of fees and disbursements made incidental thereto.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

SECRETARY OF STATE

EXHIBIT A

SUMMARY OF TRANSACTIONS
With respect to collection of
fees and disposition thereof.

For Periods Indicated

	April 1, 1951 June 30, 1951	July 1, 1951 June 30, 1952	July 1, 1952 June 30, 1953	Total for 1951-1953 Biennium	Total for Audit Period
CASH REGISTER RING-UPS	\$ 79,349.69	\$167,754.37	\$171,236.99	\$338,991.36	\$418,341.05
ACCOUNTED FOR AS FOLLOWS:					
Remittances to State Treasurer Schedule 1	\$ 78,864.49	\$164,625.68	\$165,884.23	\$330,509.91	\$409,374.40
Bills cancelled after recording thereof on cash register	75.00	1,211.79	2,710.66	3,922.45	3,997.45
Overpayments refunded	365.20	1,156.90	1,234.60	2,391.50	2,756.70
Nomination Fees transferred to separate bank account		800.00	1,400.00	2,200.00	2,200.00**
Bad checks	45.00	(40.00)	7.50	(32.50)	12.50*
Total Accounted For	\$ 79,349.69	\$167,754.37	\$171,236.99	\$338,991.36	\$418,341.05

* Made good in July and August, 1953

** This amount deposited in special bank account and
remitted therefrom to State Treasurer, Check No. 317,
dated July 27, 1952; Treasurer's Receipt No. 351.

SECRETARY OF STATE

SCHEDULE 1

Remittances Made to State Treasurer

Date	Treasurer's Receipt No.	Amount	Totals
May 1951	11463	\$ 7,248.31	
June	12062	31,852.69	
June	12789	<u>39,763.49</u>	
Total, April 1 to June 30, 1951, per Exhibit A			\$ 78,864.49
August	603	\$ 12,957.44	
September	1277	11,061.25	
October	1905	6,290.13	
November	2549	13,442.82	
December	3182	17,681.37	
January, 1952	3817	15,143.27	
February	4515	18,879.42	
March	5146	14,596.50	
April	5824	7,339.88	
May	6434	18,022.66	
June	7117	13,229.99	
July (for June)	80	<u>15,980.95</u>	
Total, July 1 to June 30, 1952, per Exhibit A			164,625.68
August, 1952	751	\$14,504.55	
September	1447	9,784.36	
October	2181	12,247.12	
November	2909	10,107.01	
December	3559	15,951.75	
January, 1953	4378	9,349.97	
February	5200	15,963.20	
March	5943	8,042.26	
April	6821	16,431.07	
May	7561	15,732.05	
June	8461	14,968.69	
July (for June)	9303	<u>22,802.20</u>	
Total, July 1, 1952 to June 30, 1953, per Exhibit A			<u>165,884.23</u>
TOTAL, per Exhibit A			<u>\$409,374.40</u>

SECRETARY OF STATE

SCHEDULE 2

Distribution as to Sources of Income
of Remittances to State Treasurer
For the Periods Indicated

	April 1, 1951 June 30, 1951	July 1, 1951 June 30, 1952	July 1, 1952 June 30, 1953	Total for 1951-53 Biennium	Total for Audit Period
Filing Articles of Incorporation	\$13,618.00	\$ 70,280.00	\$ 87,662.00	\$157,942.00	\$171,560.00
Filing Amendments to Articles of Incorporation	42,355.00	38,193.75	14,202.50	52,396.25	94,751.25
Certified Copies of Documents	4,346.00	16,655.00	19,861.00	36,516.00	40,862.00
Filing Lists of Officers	12,852.50	21,235.00	26,219.90	47,454.90	60,307.40
Filing Notices of Dissolution	480.00	1,849.00	1,720.00	3,569.00	4,049.00
Photostat Services	1,844.35	4,503.75	4,798.75	9,302.50	11,146.85
Sales of Statutes, etc.	540.00	2,494.50	1,247.34	3,741.84	4,281.84
Miscellaneous Fees	<u>2,828.64</u>	<u>9,414.68</u>	<u>10,172.74</u>	<u>19,587.42</u>	<u>22,416.06</u>
Totals, See Exhibit A	<u>\$ 78,864.49</u>	<u>\$164,625.68</u>	<u>\$165,884.23</u>	<u>\$ 330,509.91</u>	<u>\$ 409,374.40</u>

SECRETARY OF STATE
Condensed Summary
of
Receipts and Disbursements

SCHEDULE 3

April 1, 1951 -- June 30, 1953

Cash in Bank, April 1, 1951		\$ 12,074.44
 Receipts for Period:		
Cash Register Receipts		
Per Exhibit A	\$418,341.05	
Less:		
Bills cancelled after recording		
on cash register	\$ 3,997.45	
Bad checks returned by bank		
(Subsequently made good)	12.50	
	4,009.95	<u>414,331.10</u>
		\$426,405.54
 Disbursements:		
Remittance to State Treasurer		
of Balance on Hand, April 1, 1951	\$ 12,074.44	
Remittances to State Treasurer		
per Exhibit A	\$409,374.40	
Less:		
June 1953 settlement included		
in above, but actually remitted		
to Treasurer, July 9, 1953	<u>22,802.20</u>	386,572.20
Refund of Overpayments		2,756.70
Nomination Fees transferred to		
to special bank account before		
remitting to State Treasurer	<u>2,200.00</u>	<u>403,603.34</u>
 Balance Cash in Bank, June 30, 1953		 <u><u>\$ 22,802.20</u></u>

SECRETARY OF STATE
Bank Reconciliation
June 30, 1953

SCHEDULE 4

Balance per Bank, June 30, 1953

\$22,857.70

Less Outstanding checks:

<u>Date</u>	<u>Number</u>	<u>Amount</u>	
July 1948	344	\$ 7.50	
July 6 1949	424	2.50	
Aug. 1 1949	431	.50	
Feb. 27 1950	2	1.00	
May 10 1950	33	5.00	
Oct. 19 1950	100	2.50	
May 7 1951	156	5.00	
July 3 1952	303	2.50	
July 11 1952	313	7.50	
June 8 1953	429	5.00	
June 10 1953	431	.50	
June 22 1953	434	1.00	
June 26 1953	435	5.00	
June 29 1953	436	5.00	
June 29 1953	437	5.00	<u>55.50</u>

Balance per Books, June 30, 1953

\$22,802.20

SECRETARY OF STATE
Schedule of Candidates' Filing Fees
Collected

SCHEDULE 5

U. S. SENATOR

Bible

Ebert

Malone

Mechling

4 at \$250.00

\$1,000.00

REPRESENTATIVE IN CONGRESS

Arentz

Baring

Conwell

Tanner

Thomas

Woodruff

Young

7 at \$150.00

1,050.00

JUSTICE OF SUPREME COURT (Unexpired Term)

Badt

1 at \$150.00

150.00

Total, per Exhibit A

\$2,200.00

March 15, 1954

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

Dear Sir:

In compliance with your request, an audit of the books and records of the Drivers License Division of the Public Service Commission covering the period July 1 to December 31, 1953, has been completed by this office.

Total receipts of the division for the period under review amounted to \$55,399.00 made up as follows:

License Sales	\$ 55,368.00
Bad checks made good	<u>31.00</u>
Total	\$ 55,399.00

License sales were made up as follows:

Original Licenses		
Operators	\$ 10,383.00	
Chauffeurs	<u>2,644.00</u>	\$ 13,027.00
Renewed Licenses		
Operators	\$ 34,764.00	
Chauffeurs	<u>5,740.00</u>	40,504.00
Duplicate Licenses		715.00
Change of name fees		<u>1,122.00</u>
Total		\$ 55,368.00

With respect to the item above, "Bad checks made good, \$31.00", this amount should not have been remitted to the State Treasurer, but should have been deposited in the Revolving Fund of the Division. However, this matter has been subsequently adjusted on the books of the Division.

There is attached hereto a Trial Balance as of December 31, 1953. There appears on the Trial Balance an account named "License Sales Adjustment Record." This account has been debited or credited, as the case may be, with refunds, bad checks not made good, and other items properly belonging in this account. The employment of this account results in the books reflecting the true amount of License Sales and of the amounts remitted to the State Treasurer.

As the books are now set up they will reflect the transactions for the current fiscal year and the current biennium. At the end of the accounting period, which may be either the end of the fiscal year or the biennium, the books will be closed and the transactions for the succeeding accounting period recorded.

The amount shown as remitted to the State Treasurer has been verified by Treasurer's receipts on file and agrees with the receipts as shown on the books of the Controller.

ADMINISTRATIVE FUND

There is also attached a statement showing allotments and expenditures for the first two quarters of the fiscal year 1953-1954. The reserves and balances shown on this statement are in agreement with the State Controller's records.

In our opinion the statements accompanying this report correctly reflect the transactions of the Drivers License Division of the Public Service Commission of Nevada for the six month period ended December 31, 1953.

Respectfully submitted,
A. N. JACOBSON
Legislative Auditor

PUBLIC SERVICE COMMISSION OF NEVADA
Drivers License Division

Statement of Allotments & Expenditures For
The 1st two quarters of the fiscal year 1953-1954

	<u>Allotments</u>	<u>Expenditures</u>				<u>Reserve</u>	<u>Adjustments*</u>	<u>Reserves Dec.31, 1953</u>
		<u>July</u>	<u>August</u>	<u>September</u>	<u>Total</u>			
1st QUARTER								
Salaries	\$19,755.00	\$ 6,874.78	\$6,394.90	\$ 4,925.00	\$18,194.68	\$ 1,560.32	(\$ 1,560.32)	
Travel	737.50	134.68	96.75	133.80	365.23	372.27	(372.27)	
Operating Expense	8,000.00	2,957.57	2,286.47	1,920.97	7,165.01	834.99	(834.99)	
Equipment	2,100.00					2,100.00	(2,100.00)	
Totals	<u>\$30,592.50</u>	<u>\$ 9,967.03</u>	<u>\$8,778.12</u>	<u>\$ 6,979.77</u>	<u>\$25,724.92</u>	<u>\$ 4,867.58</u>	<u>(\$ 4,867.58)</u>	
		<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>			
2nd QUARTER								
Salaries	\$13,755.00							
Transferred In	<u>1,560.32</u>					(\$ 1,560.32)	\$ 1,560.32	
	\$15,315.32	\$ 4,742.50	\$ 4,742.50	\$ 4,803.75	\$14,288.75	1,026.57		\$ 1,026.57
Travel	737.50	117.27	119.54	188.16	424.97	312.53	372.27	684.80
Operating Expense	2,333.00	1,390.73	443.47	488.01	2,322.21	10.79	834.99	845.78
Equipment								
Transferred In	2,100.00					(2,100.00)	2,100.00	
Expended			<u>1,672.37</u>		<u>1,672.37</u>	<u>427.63</u>		<u>427.63</u>
Totals	<u>\$20,485.82</u>	<u>\$ 6,250.50</u>	<u>\$ 6,977.88</u>	<u>\$ 5,479.92</u>	<u>\$18,708.30</u>	<u>(\$ 3,660.32)</u>	<u>\$ 4,867.58</u>	<u>\$ 2,984.78</u>
						\$ 1,777.52		
TOTALS for 2 Quarters	<u>\$51,078.32</u>	<u>\$16,217.53</u>	<u>\$15,756.00</u>	<u>\$12,459.69</u>	<u>\$44,433.22</u>	<u>(\$ 3,660.32)</u>		
						<u>\$ 2,984.78</u>		<u>\$ 2,984.78</u>

* For the purpose of arriving at the total reserves at December 31, 1953, Only.

PUBLIC SERVICE COMMISSION OF NEVADA

Drivers License Division

Trial Balance

December 31, 1953

Revolving Fund (Bank Account)	\$ 102.00	
Petty Cash	20.00	
Remittances to State Treasurer	55,399.00	
Bad Checks		\$ 31.00
License Sales		55,368.00
License Sales Adjustment Account		122.00
	<u>\$55,521.00</u>	<u>\$55,521.00</u>

PUBLIC SERVICE COMMISSION OF NEVADA

Drivers License Division

Administrative Fund

December 31, 1953

	<u>Amount</u> <u>Appropriated</u>	<u>Amount</u> <u>Expended</u>	<u>Balance</u>
Salaries	\$115,400.00	\$ 32,483.43	\$ 82,916.57
Travel	5,900.00	790.20	5,109.80
Operating Expense	27,201.16	9,487.22	17,713.94
Equipment	<u>2,760.00</u>	<u>1,672.37</u>	<u>1,087.63</u>
	\$151,261.16	\$ 44,433.22	\$106,827.94
Emergency Reserve Fund	<u>7,000.00</u>	<u>2,455.64</u>	<u>4,544.36</u>
	<u>\$158,261.16</u>	<u>\$ 46,888.86</u>	<u>\$111,372.30</u>

Reconciliation

Amount appropriated from Highway Fund	\$158,261.16
Amount transferred to December 31, 1953 on books of the Controller	<u>54,418.00</u>
Amount yet to be transferred from Highway Fund on the books of the Controller	\$103,843.16
Reserves (See statement of allotments and expenditures)	2,984.78
Unexpended portion of \$7,000 emergency reserve fund	<u>4,544.36</u>
	<u>\$111,372.30</u>

May 13, 1954

Mr. Howard Steinmetz, Secretary
Nevada State Board of Barber Examiners
Reno, Nevada

Dear Sir:

We have examined the books and records of the State Board of Barber Examiners for the fiscal year July 1, 1952 to June 30, 1953.

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

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

There are in the custody of the Secretary of the State Board of Barber Examiners the following Series F United States Treasury Bonds:

<u>Bond No.</u>	<u>Cost</u>	<u>Present Value</u>
D 115188 F	\$370.00	\$472.00
D 486938 F	370.00	472.00
D 524924 F	370.00	472.00
	<u>\$1,110.00</u>	<u>\$1,416.00</u>

In our opinion the following statement of receipts & disbursements accurately reflects the transactions of the State Board of Barber Examiners for the fiscal year ended June 30, 1953

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

STATE BOARD OF BARBER EXAMINERS
Statement of Cash Receipts and Disbursements
July 1, 1952 - June 30, 1953

Balance, beginning of period		\$2,158.38
Receipts:		
Examination fees	\$1,230.00	
License renewal fees	1,640.00	
Apprentice fees	255.00	
Bond refund	2.71	
Total previous balance & receipts		<u>3,127.71</u>
		\$5,286.09
Disbursements:		
Salaries	\$1,274.10	
Board members per diem	1,413.08	
Rent	130.00	
Printing	253.21	
Telephone & telegraph	90.68	
Inspection expense	784.25	
Equipment repair	9.20	
Auditing expense	25.00	
Supplies & equipment	93.61	
Miscellaneous	20.00	
Total disbursements		<u>4,093.13</u>
Balance on deposit 1st Nat'l Bank of Nevada, June 30, 1953		<u>\$1,192.96</u>

Note: Balance of funds in the amount of \$562.55 transferred from Las Vegas to Reno on March 5, 1953, due to election of new Board officers.

May 15, 1954

General James A. May
Adjutant General for the State of Nevada
Carson City, Nevada

Dear Sir:

An audit of the books and records of the Office of the Adjutant General, Nevada National Guard, for the fiscal year 1952-1953 has been completed by this office.

Funds maintained consist of a General Account, relating to state funds, and a Special Account, relating to Federal funds.

Balances in these two funds at the end of the fiscal year under audit, as shown on statements submitted herewith are in agreement with the balances in related accounts as shown on the books of the State Controller.

In our opinion the accompanying statements correctly reflect the financial transactions of the Office of the Adjutant General, Nevada National Guard, for the fiscal year 1952-1953.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

ADJUTANT GENERAL - NEVADA NATIONAL GUARD
General Account

Statement of Cash Receipts and Disbursements for
Fiscal Year 1952-1953

Balance, July 1, 1952		\$36,395.94
Receipts:		
Transferred in from Adjutant General - National Guard Special Account. This amount previously deposited to Special Account in error.		<u>147.34</u>
Total to be accounted for		\$36,543.28
Disbursements:		
Salaries	\$10,633.17	
Traveling expense	833.46	
Dues & subscriptions	160.60	
Freight, express & postage	257.91	
Industrial insurance	906.12	
Auto insurance	80.02	
Rent	804.67	
Repairs	24.60	
Retirement contributions	475.53	
Stationery & supplies	1,386.75	
Telephone & telegraph	4,457.15	
Physical examination expense	387.00	
Office equipment	1,567.64	
Locker equipment	3,306.37	
Recruiting expense	234.34	
Heating expense	5,276.18	
Power & water	2,795.77	
Materials & supplies	1,590.13	
Nevada Rifle Association	<u>1,365.75</u>	
Total disbursements		<u>36,543.16</u>
Balance, reverted to General Fund, June 30, 1953		<u><u>\$.12</u></u>

ADJUTANT GENERAL - NEVADA NATIONAL
GUARD - SPECIAL ACCOUNT

Statement of Cash Receipts and Disburse-
ments for the fiscal year
1952 - 1953

Balance, July 1, 1952	\$13,119.12
Receipts:	
Federal subventions	<u>4,448.87</u>
To be accounted for	\$17,567.99
Disbursements:	
Transferred to Adjutant General - Nevada National Guard General account. This amount previously deposited to this account in error.	<u>147.34</u>
Balance, June 30, 1953	<u>\$17,420.65</u> *
Non-revertible Fund *	

May 16, 1954

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

Dear Sir:

An audit of the books and accounts of the Surplus Property Division of the State Department of Purchasing has been completed by this office. The period covered is from January 1, 1950, the date of the last audit, to June 30, 1953.

During the period January 1, 1950 and August 16, 1953, the handling of war surplus was under the direction of Mr. A. M. McKenzie, who administered a fund called the Board of Control Revolving Fund. Transactions for the balance of the period under audit came under the jurisdiction of the State Department of Purchasing. In the accompanying statements, receipts and expenditures are allocated to the two periods.

In our opinion, the statements submitted herewith correctly reflect the financial transactions of the Surplus Property Division for the period under audit.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

STATE PURCHASING DEPARTMENT
Surplus Property Division

Statement of Cash Receipts and Disbursements for the
periods indicated

SUMMARY

	Board of Control Revolving Fund Jan. 1, 1950-Aug. 16, 1951	Purchasing Dept. Surplus Property Division Aug. 17, 1950-June 30, 1953	Total
Balance, beginning of period	\$ 8,312.38	\$ 1,566.12	\$ 8,312.38
Receipts, per Schedule 1	<u>10,480.58</u>	<u>33,399.18</u>	<u>43,879.76</u>
To be accounted for	\$18,792.96	\$34,965.30	\$52,192.14
Disbursements, per Schedule 2	<u>17,226.84</u>	<u>32,580.02</u>	<u>49,806.86</u>
Balance, end of period	<u>\$ 1,566.12</u>	<u>\$ 2,385.28</u>	<u>\$ 2,385.28</u>

Reconciliation with books of State Controller

Balance, June 30, 1953, per Controller	\$2,309.13
Add: Receipt of June 30, 1953, not entered on books of Controller until July, 1953	<u>76.15</u>
Balance, June 30, 1953, per Summary above	<u>\$2,385.28</u>

STATE DEPARTMENT OF PURCHASING

SCHEDULE 1

Surplus Property Division

Statement of Cash Receipts for the Periods Indicated

	Board of Control Revolving Fund Jan. 1, 1950 to Aug. 16, 1951	Purchasing Department Surplus Property Division Aug. 17, 1951 to June 30, 1953	Total
Insurance refund	\$ 105.85		\$ 105.85
Sales of Surplus Property to			
State institutions	\$ 642.26	\$ 3,608.95	\$ 4,251.21
University of Nevada and Allied Agencies	712.15	3,695.44	4,407.59
Other State Agencies	792.80	176.36	969.16
Schools & School Districts	7,315.64	17,863.33	25,178.97
Counties & Municipalities	254.50	3,023.46	3,277.96
Carson Tahoe Hospital	50.00		50.00
Orange Coast Jr. College	607.38		607.38
Washoe Medical Center		4,109.24	4,109.24
Salvage Sales		100.00	100.00
Miscellaneous Sales		822.40	822.40
Total Sales	<u>\$10,374.73</u>	<u>\$33,399.18</u>	<u>\$43,773.91</u>
Total Receipts	<u>\$10,480.58</u>	<u>\$33,399.18</u>	<u>\$43,879.76</u>

STATE DEPARTMENT OF PURCHASING

SCHEDULE 2

Surplus Property Division

Statement of Cash Disbursements for Periods Indicated

	Board of Control Revolving Fund Jan. 1, 1950 to Aug. 17, 1951	Purchasing Department Surplus Property Division Aug. 17, 1951 to June 30, 1953	Total
Transferred to General Fund	<u>\$10,000.00</u>	<u>- -</u>	<u>\$10,000.00</u>
Expenditures in connection with acquisition, storage, and disposal of war surplus:			
Traveling expense	\$ 889.85	\$ 3,110.21	\$ 4,000.06
Surplus Property Agency fees	785.00	1,210.00	1,995.00
Auto & truck expense	1,418.55	1,818.45	3,237.00
Freight, packing & crating	1,973.59	7,596.64	9,570.23
Purchases	158.88	1,258.35	1,417.23
Insurance, etc.	127.27	74.77	202.04
Miscellaneous handling charges	480.00	- -	480.00
Salaries		11,847.17	11,847.17
Retirement contributions		440.63	440.63
Industrial insurance		89.07	89.07
Sales adjustments		354.00	354.00
Total	<u>\$ 5,833.14</u>	<u>\$27,799.29</u>	<u>\$33,632.43</u>
Other expenses:			
Rent	\$ 340.00	\$ 200.00	\$ 540.00
Janitor	285.00	- -	285.00
Telephone & telegraph	379.58	533.31	912.89
Stationery, printing & postage	298.95	2,538.60	2,837.55
Miscellaneous expense	90.17	188.72	278.89
Storage, building & equipment		1,201.15	1,201.15
Dues & subscriptions		25.00	25.00
Fuel		93.95	93.95
Total	<u>\$ 1,393.70</u>	<u>\$ 4,780.73</u>	<u>\$ 6,174.43</u>
Total disbursements	<u>\$17,226.84</u>	<u>\$32,580.02</u>	<u>\$49,806.86</u>

May 20, 1954

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 October 1, 1951 to June 30, 1953 has been completed by this office.

Gambling Tax revenues and their disposition have been audited in detail, as have the records in connection with cash surety bonds deposited with the State Treasurer 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 and remittances to the State Treasurer are made through 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.

Internal control continues to be of high order and the books and records of the Division are maintained in excellent condition, readily amenable to audit.

Balances as shown on the 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 report:

Comparative Statement of Tax Receipts by Quarters	Schedule No. 1
Statement Showing Remittances to State Treasurer	Schedule No. 2
Condensed Statement of Cash Receipts & Disbursements, and Bank Reconciliation	Schedule No. 3
Cash Bonds Deposited with State Treasurer	Schedule No. 4
Miscellaneous Surety Bond Trust Fund Transactions	Schedule No. 5
Reconciliation Miscellaneous Surety Bond Trust Funds	Schedule No. 6
Administrative Fund	Schedule No. 7

In our opinion, these statements correctly reflect the transactions of the Gambling Tax Division for the period October 1, 1951 to June 30, 1953.

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

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

NEVADA TAX COMMISSION
Gambling Tax Division

SCHEDULE 1

Comparative Statement of Tax Receipts by Quarters
October 1, 1951 -- June 30, 1953

<u>Period</u>	<u>2% Tax</u>	<u>Table Fees</u>	<u>Race Books</u>	<u>Penalties</u>	<u>Total</u>
4th Quarter, 1951	\$ 341,544.57	\$ 7,750.00	\$ 7,988.14	\$ 737.46	\$ 358,020.17
1st Quarter, 1952	257,961.01	290,500.00	3,120.00	577.07	552,158.08
2nd Quarter, 1952	<u>242,510.92</u>	<u>107,250.00</u>	<u>2,880.00</u>	<u>745.38</u>	<u>353,386.30</u>
Totals, October 1, 1951 to June 30, 1952	<u>\$ 842,016.50</u>	<u>\$ 405,500.00</u>	<u>\$ 13,988.14</u>	<u>\$ 2,059.91</u>	<u>\$1,263,564.55</u>
3rd Quarter, 1952	\$ 314,688.51	\$ 43,500.00	\$ 3,650.00	\$ 939.66	\$ 362,778.17
4th Quarter, 1952	411,975.47	17,250.00	3,790.00	992.45	434,007.92
1st Quarter, 1953	334,351.32	336,000.00	4,860.00	6,597.44	681,808.76
2nd Quarter, 1953	<u>418,284.32</u>	<u>101,125.59</u>	<u>5,160.00</u>	<u>904.31</u>	<u>525,474.22</u>
Totals, July 1, 1952 to June 30, 1953	<u>\$1,479,299.62</u>	<u>\$ 497,875.59</u>	<u>\$ 17,460.00</u>	<u>\$ 9,433.86</u>	<u>\$2,004,069.07</u>
Totals, October 1, 1951 to June 30, 1953	<u><u>\$2,321,316.12</u></u>	<u><u>\$ 903,375.59</u></u>	<u><u>\$ 31,448.14</u></u>	<u><u>\$ 11,493.77</u></u>	<u><u>\$3,267,633.62</u></u>

NEVADA TAX COMMISSION
Gambling Tax Division

SCHEDULE 2

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	Gambling Tax Refunds
October 25, 1951	37	\$ 75,000.00	2348	\$ 71,250.00	\$ 3,750.00	
November 27	38	50,000.00	3009	47,500.00	2,500.00	
January 3, 1952	39	233,020.17	3809	221,369.17	11,651.00	
January 16	40	300,000.00	4069	279,000.00	15,000.00	\$6,000.00
April 16	41	252,158.08	5841	240,550.18	11,607.90	
May 23	42	50,000.00	6854	47,500.00	2,500.00	
June 9	43	50,000.00	7190	47,500.00	2,500.00	
June 20	44	253,386.30	7824	240,706.98	12,669.32	10.00
Totals, October 1, 1951 to June 30, 1952		<u>\$1,263,564.55</u>		<u>\$1,195,376.33</u>	<u>\$ 62,178.22</u>	<u>\$6,010.00</u>
July 29, 1952	45	\$ 100,000.00	654	\$ 95,000.00	\$ 5,000.00	
October 10	46	262,778.17	2272	249,639.27	13,138.90	
October 27	47	75,000.00	2781	75,000.00		
November 12	48	100,000.00	2990	100,000.00		
January 6, 1953	49	259,007.92	4374	237,307.52	21,700.40	
January 15	50	100,000.00	4617	95,000.00	5,000.00	
January 27	51	250,042.62	5084	237,500.00	12,500.00	\$ 42.62
February 26	52	100,000.00	5806	95,000.00	5,000.00	
April 7	53	231,766.14	6846	219,959.77	11,588.31	218.06
May 1	54	200,000.00	7534	190,000.00	10,000.00	
June 30	55	325,474.22	9290	309,072.02	16,273.71	128.49
Totals, July 1, 1952 to June 30, 1953		<u>\$2,004,069.07</u>		<u>\$1,903,478.58</u>	<u>\$ 100,201.32</u>	<u>\$ 389.17</u>
Totals, October 1, 1951 to June 30, 1953		<u>\$3,267,633.62</u>		<u>\$3,098,854.91</u>	<u>\$ 162,379.54</u>	<u>\$6,399.17</u>

NEVADA TAX COMMISSION
Gambling Tax Division

SCHEDULE 3

Condensed Statement of Cash Receipts & Disbursements and Bank
Reconciliation, October 1, 1951 - June 30, 1953

Cash in bank per books, October 1, 1951	\$ 264,622.48
Receipts (See Schedule 1)	<u>3,267,633.62</u>
	\$3,532,256.10
Disbursements:	
Balance on hand October 1, 1951, representing part of receipts of previous month, remitted to State Treasurer on October 1, 1951	\$ 264,622.48
Remittances to State Treasurer (See Schedule 2)	<u>3,267,633.62</u>
Total disbursements	\$3,532,256.10
Cash in bank per books, June 30, 1953	<u>-0-</u>

BANK RECONCILIATION

Cash in bank per bank statement, June 30, 1953	\$ 325,474.22
Less outstanding check, No. 55	<u>325,474.22</u>
Cash in bank per books, June 30, 1953	<u>-0-</u>

NEVADA TAX COMMISSION
Gambling Tax Division

SCHEDULE 4

Cash Bonds on deposit with State Treasurer, June 30 1953

Licensee		Date of Deposit	Treasurer's Receipt No.	Amount
Al & Andy's	Las Vegas	1 16 53	4651	\$ 250.00
Auto Bell Slot Operators	Las Vegas	3 30 53	6708	100.00
Bank Club	Lovelock	5 22 53	8065	500.00
Bank Club	Fallon	4 21 53	7168	200.00
Bank Club Games	Fallon	5 19 53	7965	200.00
Big Hat Games	Reno	6 26 53	9167	100.00
Buckaroo Club	Caliente	3 30 53	6709	50.00
Carson Hot Springs	Carson City	6 22 53	8943	200.00
Casino de Paris	Lake Tahoe	6 19 53	8852	7,500.00
Cinnabar Casino	Las Vegas	3 17 53	6246	150.00
Cinnabar Games	Las Vegas	6 29 53	9245	150.00
Cigar Store, The	Sparks	2 3 53	5203	100.00
City Club	Carlin	1 27 53	5085	100.00
Clover Club Games	Fallon	4 21 53	7166	150.00
Club Bingo	Hawthorne	5 26 53	8248	100.00
Corner Club	Caliente	1 20 53	4773	100.00
Crystal Bay Bar Games	Lake Tahoe	6 11 53	8571	200.00

(Continued next page)

Schedule 4 (continued)

Desert Club	Las Vegas	5 8 53	7640	\$ 200.00
Elite Club	Wells	3 23 53	6448	150.00
Ewing, J. A.	Las Vegas	2 29 53	5663	100.00
Farmhouse Bar	Fallon	3 6 53	5979	100.00
Forty-Niner Club	Las Vegas	10 10 52	2270	500.00
Golden Bubble Games	Gardnerville	1 19 53	4273	200.00
Hilltop Games	Ely	11 21 53	7169	100.00
J. & J. Amusement Co.	Reno	4 28 53	7481	100.00
Jackpot Club	Las Vegas	6 25 53	9088	1,500.00
Johnnie Lane's Race Book	Las Vegas	12 16 52	3820	200.00
Jolly Jolly Club	Reno	5 18 53	7917	100.00
Joyland	Gardnerville	12 3 53	5204	150.00
Ken's Town House	Elko	1 15 53	4621	250.00
Ken's Town House	Elko	6 25 53	9090	100.00
Keystone Club	Fallon	6 25 53	9089	100.00
Leon's & Eddie's Games	Reno	5 18 53	7916	150.00
Leon's & Eddie's Games	Reno	6 26 53	9168	100.00
Little Casino Pan	Las Vegas	6 25 53	9102	100.00
Little Club	Las Vegas	2 6 53	5239	350.00
Log Cabin	Hawthorne	3 27 53	6664	100.00
Log Cabin	Lake Tahoe	4 22 53	7233	150.00
Montana Club, Inc.	Virginia City	6 25 53		250.00
Monte Carlo Club Games	Wells	4 14 53	6966	100.00
Moorefield, Wm. D.	Las Vegas	10 22 52	2600	50.00
Mt. Grant Lodge Games	Hawthorne	6 25 53	9101	100.00
Nevada Club	Hawthorne	2 3 53	5202	250.00
Nevada Hotel Games	Battle Mountain	4 23 53	7271	150.00
New China Club	Reno	8 15 52	922	250.00
North Shore Club	Lake Tahoe	5 6 53	7601	6,000.00
Oasis Club	Searchlight	1 30 53	5147	200.00
Oasis Bar	Lovelock	3 16 53	6219	100.00
Overland Bar	Winnemucca	4 22 53	7231	150.00
Owl Club Casino	Battle Mountain	4 20 53	7141	150.00
Owl Club Games	Fallon	2 13 53	5340	100.00
Pershing Hotel Games	Lovelock	5 18 53	7918	100.00
Red's Saloon	Pittman	4 28 53	7489	150.00
Silver Slipper Bingo	Las Vegas	1 7 53	4405	500.00
Silver Bar Games	Hawthorne	4 24 53	7337	100.00
Sky Harbor Casino	Lake Tahoe	6 25 53	9100	500.00
Sky Tavern	Reno	2 16 53	5445	100.00
Slot Machine Operators	Reno	5 28 53	8365	50.00
Sportsman, The	Las Vegas	8 21 52	1092	200.00
Stateline Country Club	Lake Tahoe	8 13 52	860	200.00
Tahoe Colonial	Lake Tahoe	6 12 51	12202	750.00
TaNevaHo	Lake Tahoe	5 29 53	8391	2,000.00
Tony's Club	Lake Tahoe	6 15 53	8851	500.00
Town Hall Bar	Tonopah	4 21 53	7165	100.00
Town House Games	Reno	3 9 53	6009	300.00
Travelers Hotel & Bar	Mina	3 9 53	6010	100.00
Turf Club	Lake Tahoe	5 22 53	8093	200.00
U. S. Hotel & Bar	Hawthorne	12 23 52	4027	150.00
Victory Club	Pittman	2 16 53	5446	250.00
Villa Venice	Las Vegas	4 15 53	7019	200.00

(Continued next page)

Schedule 4 (continued)

Wagon Wheel Hotel & Casino	Wells	5 25 53	8101	\$ 200.00
Wagon Wheel Keno	Lake Tahoe	4 21 53	7167	100.00
White Front Bar	Mountain City	5 28 53	8102	50.00
Willows, The	Reno	4 22 53	7232	150.00
Y Bar Games	Gardnerville	6 19 53	8850	100.00
Zephyr Cove Beach	Lake Tahoe	3 6 53	5980	200.00
Total				<u>\$30,050.00</u>

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SURETY BONDS

<u>Licensee</u>	<u>Surety</u>	<u>Date of Bond</u>	<u>Amount</u>
Cal Neva Lodge, Inc. Reno, Nevada	St. Paul Mercury Indemnity Co.	June 5, 1953	\$10,000.00
Nevada Biltmore Lake Tahoe, Nevada	St. Paul Mercury Indemnity Co.	June 5, 1953	2,500.00

NEVADA TAX COMMISSION
Gambling Tax Division

SCHEDULE 5

Cash Bonds on Deposit with the State Treasurer

June 30, 1953

Cash Bonds on Deposit, September 30, 1951 per audit report		\$ 12,800.00
Add deposits:		
October 1, 1951 - June 30, 1952	\$54,200.00	
July 1, 1952 - June 30, 1953	<u>67,650.00</u>	<u>121,850.00</u>
		\$134,650.00
Deduct refunds:		
October 1, 1951 - June 30, 1952	\$34,250.00	
July 1, 1952 - June 30, 1952	62,350.00	
July 1, 1952 - June 30, 1953, transferred to Gambling Tax Refunds	<u>8,000.00</u>	<u>104,600.00</u>
Cash Bonds on deposit, June 30, 1953 (Gambling Tax)		\$ 30,050.00 *

* See Schedule 4

(Continued next page)

Schedule 5 (Continued)

Cash Bonds on Deposit with State Treasurer

Miscellaneous Surety Bond Trust Funds
Transactions, September 30, 1951-June 30, 1953

	<u>Nevada Tax Commission</u>			
	<u>Gambling Tax</u>	<u>Use Fuel Tax</u>	<u>Other</u>	<u>Total</u>
Balance, Sept. 30, 1951	\$ 12,800.00	\$ 694.63	\$ 1,000.00	\$ 14,494.63
Deposits	<u>121,850.00</u>	<u>11,447.00</u>	<u>20,000.00</u>	<u>153,297.00</u>
	\$134,650.00	\$12,141.63	\$21,000.00	\$167,791.63
Refunds	<u>104,600.00</u>	<u>3,644.63</u>	<u>- -</u>	<u>108,244.63</u>
Balance, June 30, 1953	<u>\$ 30,050.00*</u>	<u>\$ 8,497.00</u>	<u>\$21,000.00</u>	<u>\$ 59,547.00 **</u>

* See Schedule 4

** Balance per Controller's Books

NEVADA TAX COMMISSION
Miscellaneous Surety Bond Trust

SCHEDULE 6

	Nevada Tax Commission Balances at May 31, 1953 *	Adjustments	Transactions Month of June, 1953		Balance June 30, 1953
			<u>Deposits</u>	<u>Refunds</u>	
Gambling Tax	\$19,500.00	\$1,400.00	\$11,250.00	\$2,100.00	\$30,050.00
Use Fuel	7,727.00		1,020.00	250.00	8,497.00
Other	21,000.00				21,000.00
Claims not reflected on Controller's Books	<u>1,400.00</u>	<u>(1,400.00)</u>			
Totals	<u>\$49,627.00</u>	<u>- -</u>	<u>\$12,270.00</u>	<u>\$2,350.00</u>	<u>\$59,547.00 **</u>

* From their working papers

** Balance per Controller

NEVADA TAX COMMISSION
Gambling Tax Division
Administrative Fund

SCHEDULE 7

Statement of Cash Receipts & Disbursements for the Periods Indicated

	October 1, 1951 to June 30, 1952	July 1, 1952 to June 30, 1953
BALANCE, Beginning of Period	\$37,798.79	\$ 28,554.82
Receipts:		
5% Administrative Fund (See Schedule 2)	\$62,178.22	\$100,201.32
Refunds		53.00
Total receipts	\$62,178.22	\$100,254.32
Total to be accounted for	\$99,977.01	\$128,809.14
Disbursements:		
Salaries	\$21,432.73	\$ 28,410.30
Travel Expense:		
Mileage	\$ 1,196.54	\$ 940.85
Subsistence	2,030.25	2,635.35
Public Conveyance	1,124.68	972.55
Gas & Oil	715.15	1,081.81
Repairs & Maintenance Autos	798.34	1,229.20
Rent & Parking	158.75	255.56
Total Travel	\$ 6,023.71	\$ 7,115.32
Operating Expense:		
Office Supplies	\$ 588.12	\$ 839.41
Postage & Express	628.31	784.16
Utilities	2.00	-
Rent	370.00	498.50
Repairs & Maintenance	79.13	99.02
Telephone & Telegraph	1,009.63	1,088.30
Printing	645.35	299.05
Retirement Contributions	1,040.44	1,366.75
Industrial Insurance	172.85	181.72
Other Insurance	269.11	531.15
Hearings & Transcripts		59.00
Contract Services		590.62
Secretary's Fund (Chap. 208, 1951 Statutes)	5,565.74	5,000.00
Total Operating Expense	\$10,370.68	\$ 11,337.68
Equipment:		
Automobile Equipment	\$ 842.10	\$ 2,184.49
Office Equipment	957.33	2,411.37
Total Equipment	\$ 1,799.43	\$ 4,595.86
Reversions:		
Reverted to Fund from which 5% Administrative Fund was withheld	\$31,795.64	\$ 24,915.18
Total Disbursements	\$71,422.19	\$ 76,374.34
BALANCE, End of period	\$28,554.82	\$ 52,434.80

June 15, 1954

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

Dear Sir:

An audit of the books and accounts of the Cigarette and Liquor Tax Division of the Nevada Tax Commission for the period April 1, 1951 to June 30, 1953 has been completed by this office.

The records of the division are well maintained and internal controls appear to be adequate.

The following schedules are submitted herewith:

Statement showing sources and disposition of revenue	Schedule 1
Cigarette stamp inventory transactions	Schedule 2
Cigarette tax revenue	Schedule 3
Comparative statement of net revenues for 4 fiscal years to June 30, 1953	Schedule 4
Analysis of cigarette tax suspense account on books of state controller	Schedule 5
Analysis of liquor tax suspense account on books of state controller	Schedule 6
Administrative fund receipts and disbursements	Schedule 7
Tabulation showing administrative costs in percentages of revenue	Schedule 8

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

We wish to express our appreciation of 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 correctly reflect the transactions of the Cigarette and Liquor Tax Division of the Nevada Tax Commission for the period April 1, 1951 - June 30, 1953.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

NEVADA TAX COMMISSION
Cigarette & Liquor Tax Division

SCHEDULE 1

Statement Showing Sources and Disposition of Revenues
April 1, 1951 -- June 30, 1953

	April 1, 1951 <u>June 30, 1951</u>	July 1, 1951 <u>June 30, 1952</u>	July 1, 1952 <u>June 30, 1953</u>	<u>Total</u>
<u>SOURCES OF REVENUE</u>				
Liquor Tax Division				
License sales	\$ 287.50	\$ 18,843.75	\$ 18,331.25	\$ 37,462.50
Excise Taxes	165,365.52	592,642.16	702,351.27	1,460,358.95
Permits of Conveyance	<u>1.00</u>	<u>22.00</u>	<u>94.00</u>	<u>117.00</u>
Total Liquor Tax				
Division Revenue	\$ <u>165,654.02</u>	\$ <u>611,507.91</u>	\$ <u>720,776.52</u>	\$ <u>1,497,938.45</u>
Cigarette Tax Division				
Stamp Sales	\$ 78,678.00	\$ 340,607.85	\$ 257,517.00	\$ 676,802.85
Meter Machine Stamp sales	122,062.50	522,490.83	699,522.75	1,344,076.08
License Sales, etc.	- -	3,322.50	3,102.50	6,425.00
Special Permits	<u>2.70</u>	<u>173.82</u>	<u>162.81</u>	<u>339.33</u>
Total Cigarette Tax				
Division Revenue	\$ <u>200,743.20</u>	\$ <u>866,595.00</u>	\$ <u>960,305.06</u>	\$ <u>2,027,643.26</u>
TOTAL REVENUE	\$ <u><u>366,397.22</u></u>	\$ <u><u>1,478,102.91</u></u>	\$ <u><u>1,681,081.58</u></u>	\$ <u><u>3,525,581.71</u></u>
<u>DISPOSITION OF REVENUE</u>				
To General Fund				
Liquor Tax Revenue	\$ 165,654.02	\$ 611,507.91	\$ 720,776.52	\$1,497,938.45
Cigarette Tax Revenue	<u>175,673.27</u>	<u>757,705.77</u>	<u>840,266.93</u>	<u>1,773,645.97</u>
Total to General Fund	\$ 341,327.29	\$1,369,213.68	\$1,561,043.45	\$3,271,584.42
To:				
Counties (their proportion of Cigarette Tax)	25,096.18	108,243.67	120,038.13	253,377.98
Refunds	43.75	575.56		619.31
Overpayment adjustment between periods	<u>(70.00)</u>	<u>70.00</u>		
	\$ <u><u>366,397.22</u></u>	\$ <u><u>1,478,102.91</u></u>	\$ <u><u>1,681,081.58</u></u>	\$ <u><u>3,525,581.71</u></u>

NEVADA TAX COMMISSION
Cigarette & Liquor Tax Division

SCHEDULE 2

Cigarette Stamp Transactions
April 1, 1951 - June 30, 1954

	STAMP DENOMINATIONS					
	One Cent	Two cent	Three cent	Four cent	Five cent	Total
Inventory, March 31, 1951:						
Stamps on hand	\$ 3,069.86	\$ 121,000.00	\$ 188,700.00	None	\$ 4,049.40	\$ 316,819.26
With Sheriffs			57,511.00			57,511.00
Add:						
Returned to Inventory			90.00		550.00	640.00
Purchases			1,042,500.00			1,042,500.00
To be accounted for	\$ 3,069.86	\$ 121,000.00	\$ 1,288,801.00		\$ 4,599.40	\$ 1,417,470.26
Accounted for as follows:						
Cremated	\$ 3,069.86				\$ 550.00	\$ 3,619.86
Sales			\$ 982,995.00			982,995.00
Physical Inventory, June 10, 1954:						
On hand		\$ 121,000.00	238,350.00		4,049.40	363,399.40
With Sheriffs (Book inventory)			67,456.00			67,456.00
Accounted for	\$ 3,069.86	\$ 121,000.00	\$ 1,288,801.00		\$ 4,599.40	\$ 1,417,470.26

Figures represent face value of stamps.

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

SCHEDULE 3

Cigarette Tax Revenue
April 1, 1951 - June 30, 1954

	<u>Face Value</u>	<u>Discount</u>	<u>Net</u>
STAMP SALES			
April 1 - June 30, 1951	\$ 84,600.00	\$ 5,922.00	\$ 78,678.00
Fiscal Year 1951-1952	366,245.00	25,637.15	340,607.85
Fiscal Year 1952-1953	276,900.00	19,383.00	257,517.00
Totals	\$ <u>727,745.00</u>	\$ <u>50,942.15</u>	\$ <u>676,802.85</u>
METER MACHINE STAMP SALES			
April 1 - June 30, 1951	\$ 131,250.00	\$ 9,187.50	\$ 122,062.50
Fiscal Year 1951-1952	561,818.10	39,327.27	522,490.83
Fiscal Year 1952-1953	752,175.00	52,652.25	699,522.75
Totals	\$ <u>1,445,243.10</u>	\$ <u>101,167.02</u>	\$ <u>1,344,076.08</u>
SPECIAL PERMIT STAMP SALES			
April 1 - June 30, 1951	\$ 2.70		\$ 2.70
Fiscal Year 1951-1952	173.82		173.82
Fiscal Year 1952-1953	162.81		162.81
Totals	\$ 339.33		\$ 339.33
LICENSE FEES			
Fiscal Year 1951-1952	\$ 3,322.50		\$ 3,322.50
Fiscal Year 1952-1953	3,102.50		3,102.50
Totals	\$ <u>6,425.00</u>		\$ <u>6,425.00</u>
TOTALS (See Schedule 1)	\$ <u>2,179,752.43</u>	\$ <u>152,109.17</u>	\$ <u>2,027,643.26</u>

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

SCHEDULE 4

Comparative Statement of Net Revenues
For the Fiscal Years Indicated

	<u>1949-1950</u>	<u>1950-1951</u>	<u>1951-1952</u>	<u>1952-1953</u>
Cigarette Taxes,				
Licenses, etc.	\$ 746,088.94	\$ 699,047.80	\$ 611,507.91	\$ 720,776.52
Liquor Taxes,				
Licenses, etc.	<u>510,375.89</u>	<u>788,004.00</u>	<u>866,595.00</u>	<u>960,305.06</u>
Totals	\$ <u>1,256,464.83</u>	\$ <u>1,487,051.80</u>	\$ <u>1,478,102.91</u>	\$ <u>1,681,081.58</u>

The above tabulation represents net
revenues before any allocation to the
General Fund, Counties, etc.

NEVADA TAX COMMISSION
Cigarette Tax Suspense Account

SCHEDULE 5

(An account on the State Controller's books through
which all cigarette transactions are cleared.)

	April 1, 1951 <u>June 30, 1951</u>	Fiscal Year <u>1951-1952</u>	Fiscal Year <u>1952-1953</u>
Balance, beginning of period	\$ 187,073.30	\$ 200,769.45	\$ 232,820.25
Receipts (See Schedule 1)	<u>200,743.20</u>	<u>866,595.00</u>	<u>960,305.06</u>
To be accounted for	\$ <u>387,816.50</u>	\$ <u>1,067,364.45</u>	\$ <u>1,193,125.31</u>
Accounted for as follows:			
Transfers:			
To General Fund	\$ 163,814.14	\$ 729,661.32	\$ 914,377.05
Counties	23,259.16	104,237.32	119,345.46
Refunds	<u>43.75</u>	<u>575.56</u>	
	\$ <u>187,117.05</u>	\$ <u>834,474.20</u>	\$ <u>1,033,722.51</u>
	\$ 200,699.45	\$ 232,890.25	\$ 159,402.80
Adjustment between periods	<u>70.00</u>	<u>(70.00)</u>	
Balance, end of period	\$ <u>200,769.45</u>	\$ <u>232,820.25</u>	\$ <u>159,402.80</u>

Note: Since reports of quarterly cigarette sales from counties are not compiled and submitted to the State Controller until after the end of each quarter, and since allocations to counties of 12-1/2% of the net cigarette tax revenue are based on sales so reported, the Controller's books show a balance at the end of each quarter representing amount to be subsequently transferred by him to the General Fund and counties.

NEVADA TAX COMMISSION
Liquor Tax Suspense Account

SCHEDULE 6

(An account on the State Controller's books through which liquor tax transactions clear)

	April 1, 1951 <u>June 30, 1951</u>	Fiscal Year <u>1951-1952</u>	Fiscal Year <u>1952-1953</u>
Balance, beginning of period	--	--	--
Receipts (See Schedule 1)	<u>\$165,654.02</u>	<u>\$611,507.91</u>	<u>\$720,776.52</u>
To be accounted for	\$165,654.02	\$611,507.91	\$720,776.52
Accounted for as follows:			
Transfers to General Fund (See Schedule 1)	<u>\$165,654.02</u>	<u>\$611,507.91</u>	<u>\$720,776.52</u>
Balance, end of period	--	--	--

NEVADA TAX COMMISSION
Cigarette & Liquor Tax Division

SCHEDULE 7

Administrative Fund

	April 1, 1951 to <u>June 30, 1951</u>	July 1, 1951 to <u>June 30, 1952</u>	July 1, 1952 to <u>June 30, 1953</u>
RECEIPTS			
Appropriation		\$ 42,175.00	
Balance, Beginning of period	\$ 16,547.49		\$ 23,236.61
Salary Increase Appropriation		<u>540.00</u>	
To be accounted for	\$ <u>16,547.49</u>	\$ <u>42,715.00</u>	\$ <u>23,236.61</u>
DISBURSEMENTS			
Salaries	\$ <u>3,123.00</u>	\$ <u>12,512.25</u>	\$ <u>12,122.88</u>
Travel:			
Auto expense	\$ 1,079.23	\$ 357.13	\$ 428.60
Public Conveyance	224.05	172.71	210.75
Subsistence	<u>372.25</u>	<u>479.00</u>	<u>433.25</u>
Total Travel	\$ <u>1,675.53</u>	\$ <u>1,008.84</u>	\$ <u>1,072.60</u>
Printing	\$ 710.53	\$ 3,961.90	\$ 3,944.60
Telephone & Telegraph	57.02	284.09	300.44
Stationery & Supplies	79.10	351.41	139.82
Postage & Express	238.28	531.50	740.24
Utilities		34.33	
Miscellaneous Expense	77.38		
Dues & Subscriptions			15.00
Office Equipment			87.50
Retirement Contributions		622.07	602.60
Industrial Insurance		58.35	74.31
Other Insurance		109.76	336.90
Repairs & Maintenance		<u>3.89</u>	<u>15.00</u>
Total Disbursements	\$ <u>5,960.84</u>	\$ <u>19,478.39</u>	\$ <u>19,451.89</u>
Balance, Reverted to			
General Fund at end of biennium	\$ <u>10,586.65</u>		\$ <u>3,784.72</u>
Balance, June 30, 1952		\$ <u>23,236.61</u>	

NEVADA TAX COMMISSION
Cigarette and Liquor Tax Division

SCHEDULE 8

Tabulation showing Revenue, Administrative Expense, and Administrative
Expense Expressed in Percentage of Revenue

EXCLUDING DISCOUNT AS EXPENSE

	<u>Net Revenue</u>	<u>Administrative Expense</u>	<u>Administrative Cost % of Net Revenue</u>
April 1 - June 30, 1951	\$ 366,397.22	\$ 5,960.84	1.63
Fiscal Year 1951-1952	1,478,102.91	19,478.39	1.32
Fiscal Year 1952-1953	1,681,081.58	19,451.89	1.16
Totals	<u>\$ 3,525,581.71</u>	<u>\$ 44,891.12</u>	<u>1.27</u>

INCLUDING DISCOUNT AS EXPENSE

	<u>Gross Sales *</u>	<u>Discount</u>	<u>Adm. Expense</u>	<u>Total Expense</u>	<u>Percentage</u>
April 1 - June 30, 1951	\$ 381,506.72	\$ 15,109.50	\$ 5,960.84	\$ 21,070.34	5.52
Fiscal Year 1951-1952	1,543,067.33	64,964.42	19,478.39	84,442.81	5.47
Fiscal Year 1952-1953	1,753,116.83	72,035.25	19,451.89	91,487.14	5.22
Totals	<u>\$ 3,677,690.88</u>	<u>\$ 152,109.17</u>	<u>\$ 44,891.12</u>	<u>\$ 197,000.29</u>	<u>5.36</u>

* From following sources

	<u>April 1, 1951 June 30, 1951</u>	<u>Fiscal Year 1951-1952</u>	<u>Fiscal Year 1952-1953</u>
Cigarette Taxes, Licenses, etc.	\$ 215,852.70	\$ 931,559.42	\$ 1,032,340.31
Liquor Taxes, Licenses, etc.	165,654.02	611,507.91	720,776.52
Totals	<u>\$ 381,506.72</u>	<u>\$ 1,543,067.33</u>	<u>\$ 1,753,116.83</u>

July 25, 1954

Honorable Charles H. Russell
Governor of Nevada
Carson City, Nevada

Dear Sir:

An audit of receipts and disbursements in connection with the Nevada State Drought Relief Program has been completed by this office.

In our opinion, the financial statements submitted herewith correctly reflect the fiscal transactions with respect to this program from December 4, 1953 to the conclusion of the program, which, according to the agreement between the U. S. D. A. and the State of Nevada, ended on May 1, 1954. However, payments have been made subsequent to the latter date to liquidate liabilities against the Drought Relief Program incurred prior thereto.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

The Drought Relief Program of the State of Nevada has been set up under and by virtue of that certain agreement between the United States of America, acting by and through the Secretary of Agriculture, and the State of Nevada, acting by and through the Governor, dated November 4, 1953.

Members of the Nevada State Drought Committee are:

E. A. Settelmeyer, Chairman	527 Thoma Street, Reno, Nevada
Thomas E. Buckman, Secretary	
Assistant Director, Extension Service	University of Nevada, Reno, Nevada
Homer M. Allen, Member	
Acting State Director, F. H. A.	1515 Clay Street, Oakland, California
Claude B. Hutchinson, Member	
Director, Agriculture Extension Service	University of Nevada, Reno, Nevada
Leslie J. Carter, Member	
Nevada Bank of Commerce	Elko, Nevada
Floyd H. Crabtree, Member	
State Director of Civil Defense	Carson City, Nevada

The above committee, or its duly authorized representative, makes allocation of funds to the various counties entitled to the benefits afforded by the above-mentioned agreement.

The Procedure followed in making payments to applicants for relief under the above-mentioned agreement is as follows:

- Step 1. Application is made to County Drought Committee for Certificate of Eligibility to purchase specified number of tons of hay, upon transportation of which applicant desires state assistance to the extent of 50% of such transportation costs, but such assistance not to exceed \$10 per ton.
- Step 2. Certificate of Eligibility is issued by County Drought Committee to purchase specified number of tons of hay applied for, or so much thereof as is decided upon by the Drought Committee.

(Continued)

Step 3. Applicant provides Certificate of Purchase stating he has purchased specified tonnage of hay, not exceeding amount applied for, indicating name and address of vendor, carrier, point of origin of shipment, and destination of shipment, together with evidence of payment of transportation costs by applicant.

Step 4. Applicant makes request for 50% of cost of transportation.

All of the above steps are evidenced on form provided by the Budget Director to which is attached supporting documents provided by applicant.

Claim in payment is prepared, supported by documents mentioned in preceding paragraph, and is submitted to State Controller, who issues warrant in payment.

The total amount received from the U. S. D. A. under and subject to the provisions of the agreement amounted to \$82,500.00, and was allocated to counties as follows, by the Drought Committee:

<u>County</u>	<u>Amount of Allocation</u>
Clark	\$ 906.00
Elko	3,116.35
Eureka	21,581.00
Lander	4,800.00
Lincoln	15,040.00
Nye	13,900.00
White Pine	20,550.00
Unallocated	<u>2,606.65</u>
Total	\$ <u>82,500.00</u>

The Committee issued Certificates of Eligibility for purchase of hay to applicants as follows:

<u>County</u>	<u>No. of Certificates</u>	<u>No. Tons Hay</u>
Clark	10	141.500
Elko	6	621.290
Eureka	21	2,956.560
Lander	6	1,016.000
Lincoln	44	1,867.000
Nye	29	2,601.000
White Pine	31	<u>2,836.000</u>
Totals	<u>147</u>	<u>12,039.850</u>

NEVADA DROUGHT RELIEF PROGRAM

Statement of Disbursements by Counties

<u>County</u>	<u>Freight Rate Range</u>		<u>Tons of Hay Authorized to be Purchased</u>	<u>Tons of Hay Purchased</u>	<u>Total Freight</u>	<u>Reimbursement by State - 50%</u>
	<u>Low</u>	<u>High</u>				
Clark	\$ 10.00	\$ 10.00	141.500	141.421	\$ 1,410.90	\$ 705.46
Elko	8.00	11.00	621.290	621.305	6,232.71	3,116.35
Eureka	10.00	20.00	2,956.560	2,694.906	36,134.89	18,067.47
Lander	6.00	9.00	1,016.000	783.254	5,503.06	2,751.53
Lincoln	4.00	20.00	1,867.500	1,821.388	29,455.35	14,727.65
Nye	5.00	18.00	2,601.000	2,350.516	24,616.84	12,308.44
White Pine	4.50	20.00	2,836.000	2,312.424	32,750.32	16,375.22
Totals			12,039.850	10,725.214	\$ 136,104.07	\$ 68,052.12

NEVADA DROUGHT RELIEF PROGRAM

Summary of amounts allocated to Counties, Amounts expended, and Balance Cash with State Treasurer

<u>County</u>	<u>Amount Allocated by Committee</u>	<u>Expended</u>	<u>Balance</u>
Clark	\$ 906.00	\$ 705.46	\$ 200.54
Elko	3,116.35	3,116.35	----
Eureka	21,581.00	18,067.47	3,513.53
Lander	4,800.00	2,751.53	2,048.47
Lincoln	15,040.00	14,727.65	312.35
Nye	13,900.00	12,308.44	1,591.56
White Pine	20,550.00	16,375.22	4,174.78
Unallocated	2,606.65	----	2,606.65
Totals	\$ 82,500.00	\$ 68,052.12	\$ 14,447.88*

* Claim has been prepared for this amount, and warrant will be issued to the Treasurer of the United States, in accordance with letter addressed to Governor Russell from K. L. Scott, Director, Agricultural Credit Services, Department of Agriculture, under date of July 8, 1954.

August 20, 1954

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

Dear Sir:

An audit of the Boys' Fund at the Nevada School of Industry has been completed by this office, and accompanying statements show the financial condition of that fund on July 31, 1954.

Bank balances on that date have been verified as shown on Schedule 2.

The following schedules are submitted herewith:

Comparative Balance Sheet, Boys' Fund July 31, 1953 and July 31, 1954	Schedule 1
Bank Reconciliation, July 31, 1954	Schedule 2
Statement showing amounts on deposit to credit of boys' accounts	Schedule 3
Statement showing amounts due from boys	Schedule 4
Statement showing amounts due boys, and due from boys, which have been written off account "gone 2 years"	Schedule 5
Statement of amounts due boys written off account "Runaway Sacrifice"	Schedule 6

Your attention is called to Exhibit 1, Comparative Balance Sheets. An analysis of the balance sheet as of July 31, 1954, indicates the boys' fund is virtually insolvent. The amount due from the boys amounting to \$490.94, listed as an asset, cannot be considered as a true asset as there is no assurance whatsoever that this amount will be realized.

Included in Accounts Receivable, \$152.20, is an amount representing a check for \$132.00 received from J. W. Jewkes which was returned from the banks. The collectibility of this amount in full is questionable.

Other assets listed on the balance sheet appear to be fully realizable.

Hence we have assets representing cash and its equivalent as follows:

Cash	\$ 1,416.48
Accounts receivable	20.20
Commissary Inventory	95.75
	<u>1,532.43</u>

The above amount does not cover the amount on deposit by boys with your institution, as shown on the balance sheet amounting to \$1,687.78.

The cause of this deficiency should be determined by you and corrected. Many factors peculiar to the operation of your institution and the boys' fund are undoubtedly involved, but in the final analysis, the fund is not in a healthy condition.

Conversations with you would indicate that the condition of the boys' fund is a temporary one. It is hoped that the large amount owing to the Boys' Fund can be materially reduced forthwith. Otherwise, it appears that the policy of advancing money to, or charging boys who have no balance on deposit with purchases and other items, should be curtailed.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

NEVADA SCHOOL OF INDUSTRY
Boys' Fund - Comparative Balance Sheets

SCHEDULE 1

	<u>July 31, 1953</u>	<u>July 31, 1954</u>
<u>ASSETS</u>		
Cash on deposit with Nevada Bank of Commerce, Elko	\$ 3,670.95	\$ 1,404.74
Cash on hand	852.58	11.74
Due from boys	39.23	490.94
Accounts receivable		152.20
Commissary inventory	<u>211.26</u>	<u>95.75</u>
Total assets	\$ 4,774.02	\$ 2,155.37
<u>LIABILITIES</u>		
Boys' money on deposit with the Institution	\$ 3,099.28	\$ 1,687.78
Excess of assets over liabilities	<u>1,674.74</u>	<u>467.59</u>
Total liabilities	\$ <u>4,774.02</u>	\$ <u>2,155.37</u>

NEVADA SCHOOL OF INDUSTRY
Bank Reconciliation
July 31, 1954

SCHEDULE 2

Balance per books, July 31, 1953		\$ 3,670.95
Receipts, July 31, 1953 - July 31, 1954	\$ 10,156.21	
Less check of J. W. Jewkes, returned unpaid by banks	<u>132.00</u>	<u>10,024.21</u>
		\$ 13,695.16
Disbursements		<u>12,290.42</u>
Balance per books, July 31, 1954		\$ 1,404.74
Add: Outstanding checks, July 31, 1954:		
<u>No.</u>	<u>Amount</u>	
763	\$ 125.00	
826	38.95	
828	17.10	
829	<u>139.38</u>	<u>320.43</u>
Balance per bank, July 31, 1954		\$ <u>1,725.17</u>

SCHEDULE 3

NEVADA SCHOOL OF INDUSTRY
BOYS' ACCOUNTStatement showing amounts on deposit to credit of boys
July 31, 1954

Aldrich, Fred	\$.90
Aster, Lawrence	184.17
Billingsley, Dean	15.14
Bitt, Edwin	17.10
Clark, Frederick	412.18
Corum, Bill	14.78
Dodd, Chuck	15.05
Downs, Jack	4.30
Greshan, Sergay	5.66
Herrerra, Raymond	14.64
Hovietz, Leslie	12.02
Jim, Stephen	13.50
Kiley, Dale	24.24
Lanhan, Ralph	42.19
Malotte, Charles	1.72
Martin, Walker	.28
Monday, Rolland	18.01
Morris, Ralph	2.95
O'Neal, Ralph	64.76
O'Neil, Lewis	23.89
Pavell, John	22.79
Penoli, Lawrence	139.16
Preston, Donald	.71
Ramos, Joe	332.13
Saige, Robert	52.97
Sharp, Curtis	.18
Sommerville, William	33.70
Summerlin, Charles	.31
Swofford, Ronald	14.50
Taylor, Bobby	2.17
Urbauer, Albert	47.41
Watson, Wade	60.77
Winap, Marvin	30.93
Wooley, Robert	7.05
York, Orrin	49.10
Zillick, Johnny	6.42
Total	\$ <u>1,687.78</u>

NEVADA SCHOOL OF INDUSTRY
BOYS' ACCOUNT

SCHEDULE 4

Statement showing amounts due from boys (Overdrawn accounts)

Allen, June	\$ 19.17
Antunovich, William	14.03
Bellis, Arthur	17.15
Bennett, Paul	1.75
Benson, J. B.	17.74
Bliss, Frank	9.27
Bragg, Clemen	17.80
Burt, Tom	.68
Elmer, Bill	1.42
Erickson, Bobby	8.76
Evans, Ira	3.40
Fairweather, John	6.99
Forisha, Lynn	.19
Gillespie, Donald	6.09
Gordon, Earl	5.22
Grub, Charles	17.39
Hoffman, Gary	3.23
Kaye, Donald	2.64
Kelley, Martin	.95
Lane, Charles	36.92
Laube, Gene	11.82
McGee, Richard	1.78
McIntosh, Floyd	1.84
Mitchell, Lee	67.00
Monohan, Frank	4.49
Morris, Robert	14.43
Nash, Euladeen	16.06
Oberman, Howard	26.74
Parker, Donald	7.72
Powell, Roland	5.16
Ramsdell, Russell	4.22
Rytting, Arthur	4.17
Salaz, David	17.83
Sisco, Glenn	3.63
Snyder, Frank	4.71
Stevens, John	1.44
Summerlin, Bobby	7.64
Summerlin, Howard	7.89
Sylvester, Jimmy	1.15
Tarter, Dwight	.26
Turnbull, Bill	10.50
Vallion, Genesis	25.04
Walker, David	2.73
Welch, Lloyd	7.30
Welsh, Virgil	.79
Wheeler, William	1.55
Whitehead, Arthur	8.76
Wofford, Karl	25.00
Woodru, Robert	8.50
Total	\$ <u>490.94</u>

NEVADA SCHOOL OF INDUSTRY

SCHEDULE 5

Statement of amounts due boys, and due from boys,
written off account "Gone two years."

	<u>Due from boys</u>	<u>Due boys</u>
Aulicino, Tony		\$ 21.34
Barnes, Laverne		7.89
Burton, William		12.17
Compton, Barbara	\$ 10.94	
Giordono, Tony		2.03
Haas, Elwood	3.00	
Hardin, Dan		6.24
Leonard, Everett	30.10	
Tooley, Charles		15.21
Tybo, Archie	3.93	
Totals	\$ <u>47.97</u>	\$ <u>64.88</u>

SCHEDULE 6

NEVADA SCHOOL OF INDUSTRY

Statement of amounts due boys written off account
"Runaway Sacrifices"

Martinez, Manuel	\$ 79.56
Morris, Ralph	176.78
Total	<u>\$256.34</u>

September 1, 1954

Mrs. Clara Beatty
Nevada Historical Society
Reno, Nevada

Dear Madam:

An audit of the books and records of the Nevada Historical Society has been completed, embracing the fiscal years 1952-1953 and 1953-1954.

In our opinion, the attached statement of receipts and disbursements correctly reflects the fiscal transactions of the Nevada Historical Society for the period under review.

Very truly yours,

A. N. JACOBSON

Legislative Auditor

NEVADA STATE HISTORICAL SOCIETY
Statement of Receipts and Disbursements

July 1, 1952 - June 30, 1954

	Fiscal Year 1952-1953	Fiscal Year 1953 -1954
Balance, beginning of period	<u>\$ 5,008.05</u>	
Receipts:		
Deficiency appropriation (Chap. 12, 1953 Statutes of Nevada)	\$ 3,900.00	
Regular appropriation		\$25,688.68
Total receipts	<u>\$3,900.00</u>	<u>\$25,688.68</u>
Total to be accounted for	<u>\$8,903.05</u>	<u>\$25,688.68</u>
Disbursements:		
Salaries	\$6,992.50	\$ 8,911.02
Travel expense		55.05
Books, photos, articles, etc.	236.80	160.76
Freight, express & postage	7.75	174.96
Industrial insurance	18.52	47.75
Rent	360.00	360.00
Retirement contributions	360.73	452.83
Supplies & stationery	40.82	98.63
Telephone & telegraph	175.85	206.50
Storage	125.40	156.90
Drinking water	29.25	16.95
Repairs	199.93	133.95
Signs	54.00	
Insurance (other than Industrial)	38.75	
Contract Services	24.00	67.00
Dues	40.00	34.00
Binding expense	3.95	
P. O. Box rent		18.00
Pest control service	10.00	
Ventilating fans	125.00	14.95
Construction of new room & fire door installation		1,207.18
Show cases	25.25	397.20
Installation & service, burglar alarm system		136.90
Rent & booth expense, County Fair		87.40
Cigarettes for convict labor		31.75
Miscellaneous supplies & expense	30.58	
Reversion	3.97	
Total disbursements	<u>\$8,903.05</u>	<u>\$12,769.68</u>
Balance, end of period	<u> - </u>	<u>\$12,919.00</u>

September 1, 1954

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

Dear Sir:

An audit of the books and records of the Nevada School of Industry (excluding transactions with respect to the Boys' Fund, which is covered in a separate audit report) has been completed by this office. The scope of this audit covers both the appropriated fund for the general operation of the school, and the appropriated fund for capital improvements at your institution.

The balances shown in this report in the two above-mentioned funds agree with the balances as shown on the books of the State Controller.

The following schedules are submitted herewith:

Statement of Cash Receipts and Disbursements	Schedule 1
Capital Improvements Fund: Summarized statement of receipts and disbursements	Schedule 2
Expenditures from Capital Improvements Fund: Building Construction	Schedule 3
Expenditures from Capital Improvements Fund: equipment, furnishings, etc.	Schedule 4
Expenditures from Capital Improvements Fund: Questionable charges	Schedule 5
School of Industry Farm Contingent Fund	Schedule 6

In our opinion, expenditures shown on Schedule 5 should not have been charged to the Capital Improvements Fund. If these expenditures were necessary, it appears they would have been made even if there was no appropriation for the capital improvements. That fact alone substantiates our belief that these expenditures should have been charged to operating expense and not to the Capital Improvement Fund.

It will undoubtedly be argued that the major portion of the expenditures as shown on Schedule 5 were necessary, or even imperative. If such was the case, that contention alone would not justify the expenditures from the fund in question. The fact that a request for a deficiency appropriation from the 1955 Legislature seems unavoidable, and that spending money from the Capital Improvements Fund would lighten the amount of the deficiency request does not constitute a mitigating circumstance.

While it is true that any unexpended portion of the Capital Improvements Fund would, at the end of the biennium, revert to the General Fund, and that an anticipated deficiency appropriation emanates from that source, that fact has no bearing on the matter. The legislature appropriated funds for capital improvements, stipulating that the money be spent for "extension of dining room, senior and junior dormitory and laundry room, including furniture and fixtures." The legislature, therefore, expects that the money be expended for the purpose for which it was appropriated.

Chapter 197, Statutes of Nevada 1953, provides that all moneys from the sales of farm products are to be deposited with the State Treasurer in an account called the School of Industry Farm Contingent Fund, a non-reverting fund, and also provides that money in this account shall be paid out on claims covering operating and equipment expenditures, as other claims against the State are paid. There is no provision in the statute for transfers from this fund to the School of Industry Fund. However, \$219.85 was transferred from this fund to the School of Industry Fund.

During the year under review, receipts credited to the School of Industry appropriated fund amounting to \$443.05 were recorded, which should have been deposited in the School of Industry Farm Contingent Fund. The only receipts which should have been deposited in the School of Industry appropriated fund are receipts for the care of inmates. This procedure should be followed.

An analysis of receipts and funds to which they were credited follows:

	Amount	Credited to School of Industry Fund	Credited to School of Industry Farm Contingent Fund
Sales of hay, etc.	\$ 680.24	\$ 406.62	\$ 273.62
Miscellaneous sales	36.43	36.43	
Care of Inmates	<u>1,256.00</u>	<u>1,256.00</u>	
Totals	\$ <u>1,972.67</u>	\$ <u>1,699.05</u>	\$ <u>273.62</u>

The exhibits submitted with this report, in our opinion, correctly reflect the financial transactions of the Nevada School of Industry for the period under audit.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

SCHEDULE 1

NEVADA SCHOOL OF INDUSTRY
Statement of Cash Receipts & Disbursements
July 1, 1953 - June 30, 1954

Appropriation for 1953-1955 Biennium \$ 114,337.00

Receipts:

Care of Inmates	\$ 1,256.00	
Hay sales	406.62	
Miscellaneous sales and refunds	<u>36.43</u>	
Total receipts		1,699.05
Transferred in from Farm Contingent Fund		<u>219.85</u>
Total to be accounted for		\$ 116,255.90

Disbursements:

Salaries \$ 24,426.65

Travel:

Mileage	\$ 160.94	
Subsistence	294.90	
Gas & Oil	1,129.96	
Insurance	<u>74.21</u>	
Total Travel		1,660.01

Operating Expense:

Postage	\$ 50.00
Telephone and Telegraph	733.31
Power and Lights	1,673.57
Industrial Insurance	222.13
Retirement Contributions	1,628.55
Office Supplies and Stationery	51.19
Repairs	1,249.71
Truck Expense	915.60
Gas, Oil and Lubrication	1,421.55
Medical and Dental Expense	423.15
Girls' Care	6,816.63
Food	11,840.48
Fuel and Heating	4,110.59

(Continued)

Clothing	\$ 910.41		
Farm Expense	1,787.49		
Insurance	348.69		
Supplies	3,051.04		
Freight and Express	1,087.33		
Printing	2.61		
Accounting Services	25.00		
Postoffice Box Rent	6.75		
Miscellaneous	<u>28.28</u>		
Total Operating Expense		38,384.06	
Equipment:			
Typewriter	\$ 147.00		
Sewing Machine	148.78		
Refrigerator	349.95		
Hay Rake	457.30		
Knife Sharpener	40.00		
Mower	<u>175.00</u>		
Total Equipment		<u>1,318.03</u>	
Total Disbursements			<u>65,788.75</u>
Balance, June 30, 1954			<u>\$ 50,467.15</u>

SCHEDULE 2

NEVADA SCHOOL OF INDUSTRY

Capital Improvements Fund

Summarized Statement of Receipts and Disbursements

Fiscal Year Ending June 30, 1954

APPROPRIATION, 1953 Legislature, included in amount appropriated to Nevada School of Industry by Sec. 44, Chapter 294, 1953 Statutes		\$ 39,600.00
EXPENDITURES:		
Building Construction, per Schedule 3	\$ 27,213.34	
Equipment, Furnishings, etc. per Schedule 4	10,480.24	
Questionable Charges, per Schedule 5	<u>1,899.60</u>	
Total Expenditures		<u>39,593.18</u>
Balance, June 30, 1954		<u>\$ 6.82</u>

SCHEDULE 3

NEVADA SCHOOL OF INDUSTRY
Expenditures from Capital Improvements Fund
Fiscal Year ending June 30, 1954

BUILDING CONSTRUCTION

Building contract, cement blocks, etc.	9,039.04
Lumber, windows, doors, etc.	4,181.72
Heating equipment, installation, pipe & fittings	2,930.08
Steel trusses, beams and other construction steel	2,736.86
Concrete mixer	2,132.04
Electrical wiring, materials, etc.	1,943.71
Plumbing	1,240.37
Labor	540.00
Miscellaneous building materials	378.75
Paint	336.07
Sanding floors	254.00
Wire mesh	226.89
Welding equipment & supplies	179.49
Floor resurfacing materials	150.42
Outside sewer, materials & installation	119.88
Small tools	106.93
Freight	104.47
Floor waterproofing compound	103.94
Tractor & dozer rental	94.60
Portable saw	76.50
Nails	75.24
Concrete wheelbarrows	63.00
Bolts, nuts, washers	62.85
Retirement contributions	28.05
Ladder	27.50
Fire hydrant valves	25.00
Dragline work	24.00
Gas, oxygen	22.05
Cable & rope	5.50
Lubricants	4.39
Total	<u>\$ 27,213.34</u>

SCHEDULE 4

NEVADA SCHOOL OF INDUSTRY
Expenditures from Capital Improvements Fund
Fiscal year ending June 30, 1954

EQUIPMENT, FURNISHINGS, ETC.

Lunch counter	\$ 2,499.40
Laundry equipment	2,350.00
Bunk beds, bedsteads, mattresses, springs	1,068.01
80 cubic foot refrigerator	885.62
Floor covering	727.50
Ice cream maker	492.00
Chairs and stools	436.20
Norge refrigerator	349.95
Mess utensils	319.83
Railings	203.00
2 piece bedroom set	197.95

(Continued)

Liquid gas storage tank	\$ 160.00
Blankets	144.39
Coffee Urns	94.74
Sheets	86.48
Dish cart	82.55
Gym seats	75.00
Mess tables	65.00
Drinking fountain	61.00
Chest of drawers	52.50
Wardrobe	33.26
Drapes	20.70
Soap dispensers	16.50
Towels	15.90
Pillow cases	13.90
Cream can	11.50
Lamp	9.86
Mirrors	7.50
Total	<u>\$10,480.24</u>

SCHEDULE 5

NEVADA SCHOOL OF INDUSTRY
Expenditures from Capital Improvements Fund
Fiscal year ending June 30, 1954

QUESTIONABLE CHARGES TO CAPITAL IMPROVEMENT FUND

Maintenance & repair of well pump		
Gear head	\$ 521.00	
Motor & discharge assembly	460.00	
Water pump column & parts	<u>435.20</u>	\$ 1,416.20
Propane fuel		165.35
Mops, mop buckets, etc.		84.45
Diesel fuel		68.75
Soap, detergents, etc.		57.75
Lawnmower		30.36
Manure forks		17.58
Tennis shoes		15.00
Shoes		10.90
Tires		10.00
Trunks		9.00
Brooms		7.56
Pencils & erasers		4.25
Volley ball		1.00
Baseball caps		.45
Total		<u>\$ 1,899.60</u>

SCHEDULE 6

NEVADA SCHOOL OF INDUSTRY
Farm Contingent Fund
Statement of Receipts, Disbursements & Transfers Out
Fiscal year 1953-1954

RECEIPTS

Sale of Hay, etc.	\$ 273.62
DISBURSEMENTS & TRANSFERS OUT	
Transferred to Nevada School of Industry Fund	<u>219.85</u>
Balance, June 30, 1954	<u>\$ 53.77</u>

EXPENSES OF 1953 SESSION OF NEVADA LEGISLATURE
and
1954 SPECIAL SESSION OF LEGISLATURE

The statements presented herewith show the operating expenses incurred during the two legislative sessions noted above.

The balance in the 1953 Legislative Fund will be diminished by some purchases of supplies for the use of the 1955 Session of the Nevada Legislature. These purchases will be made prior to December 31, 1954, at which time any balance in this fund reverts to the General Fund.

The balance in the special legislative session fund amounts to \$1,369.79. No known liabilities exist against this balance and this amount will, if no such liabilities are incurred, revert to the General Fund on December 31, 1954.

1953 LEGISLATURE - 46th SESSION Statement of Receipts and Disbursements January 19, 1953 - October 18, 1954				% of Total Expenditures
Receipts:				
Legislative Appropriation		\$177,720.00		
Disbursements:				
Salaries (See also Schedule 1) :				
The President of the Senate	\$ 1,020.00			
Senators	15,300.00			
Assemblymen	42,420.00	\$58,740.00		
Senate attaches	\$ 7,937.00			
Assembly attaches	18,361.00	26,298.00		
Total salaries		\$85,038.00		50.65
Travel (See also Schedules 2 & 3):				
Mileage (Chap. 161, 1945 Statutes)				
Senators	\$ 714.40			
Assemblymen	2,067.80	\$ 2,782.20		
Mileage (Chap. 200, 1953 Statutes) Senators	\$ 486.45			
Assemblymen	4,051.36	4,537.81		
Per diem (Chapter 200, 1953 Statutes) Senators	\$ 6,039.50			
Assemblymen	14,802.50	20,842.00		
Committee travel expense		311.63		
Total travel		\$28,473.64		16.96
Allotment for postage, etc. (Chap. 161, 1945 Stats.)				
Senators	\$ 1,080.00			
Assemblymen	2,820.00	\$ 3,900.00		2.32
Printing (See Schedule 4)		46,517.15		27.71
Industrial insurance	\$ 459.21			
Miscellaneous repairs	105.34			
Telephone & telegraph	236.06			
Supplies	1,158.76			
Equipment & equipment rental	388.62			
Chaplains' honorarium	800.00			
Subpoena expense	20.25			
Indexing Senate & Assembly journals	800.00	3,968.24		2.36
Total expenditures		167,897.03		100.00
Balance, October 18, 1954		\$ 9,822.97		

1953 NEVADA LEGISLATURE
SALARIES
SENATE & ASSEMBLY

SCHEDULE I

Salaries:

Senate:

President of Senate	\$ 1,020.00	
Senators	15,300.00	
Attaches	<u>7,937.00</u>	
Total Senate salaries		\$24,257.00

Assembly:

Assemblymen	\$42,420.00	
Attaches	<u>18,361.00</u>	
Total Assembly salaries		<u>60,781.00</u>

Total salaries		<u>\$85,038.00</u>
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1953 NEVADA LEGISLATURE
TRAVEL EXPENSE
SENATORS AND ASSEMBLYMEN

SCHEDULE II

Travel Expense:

Senators:

Mileage (Chapter 161, 1945 Statutes)	\$ 714.40
Mileage (Chapter 200, 1953 Statutes)	486.45
Per diem (Chapter 200, 1953 Statutes)	<u>6,039.50</u>

Total Senate travel	\$ 7,240.35
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Assemblymen:

Mileage (Chapter 161, 1945 Statutes)	\$ 2,067.80
Mileage (Chapter 200, 1953 Statutes)	4,051.36
Per diem (Chapter 200, 1953 Statutes)	<u>14,802.50</u>

Total Assembly travel	20,921.66
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Committee travel expense:

Assembly Concurrent Resolution No. 6, Western Interstate Committee on Highway Policy Problems	<u>311.63</u>
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Total travel expense	<u>\$28,473.64</u>
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1953 NEVADA LEGISLATURE

SCHEDULE III

TRAVEL EXPENSE

Mileage and Per diem

Travel Expense:

Mileage:

Senators \$1,200.85

Assemblymen 6,119.16

Total Mileage \$7,320.01

Per diem:

Senators \$6,039.50

Assemblymen 14,802.50

Total Per diem 20,842.00

Committee travel expense 311.63Total travel expense \$28,473.64

1953 NEVADA LEGISLATURE

Analysis of Printing Costs

SCHEDULE IV

Disbursements:

Senate & Assembly Forms \$ 406.30

Letterheads & envelopes 674.49

Histories:

Senate \$2,137.25

Assembly 3,114.45 5,251.70

Journals:

Senate \$4,719.00

Assembly 6,232.80 10,951.80

Mailing Room costs 2,995.55

Treasurer's Report for statutes 325.00

Binding bills and resolutions 242.50

Miscellaneous small printing charges 89.45

Executive Budget 680.21

General Appropriation Act 69.30

Committee Report on Public Service Commission 39.25

800 volumes, Nevada Statutes 1953 4,885.75

100 Legislative handbooks 772.50

200 pamphlets, Vetoed Bills with Messages 41.25

Bills and Resolutions 17,906.20

Advance sheets 1,185.90Total printing costs \$46,517.15

1954 SPECIAL SESSION OF NEVADA LEGISLATURE

Statement of Receipts & Disbursements

January 5, 1954 - October 20, 1954

Receipts:

Chapter 1, 1954 Statutes, Special Session	\$6,000.00	
Chapter 4, 1954 Statutes, Special Session	<u>7,000.00</u>	
Total receipts		\$13,000.00

Disbursements:

			% of total Expenditures
Salaries (See also Schedule 1) :			
President of Senate	\$ 85.00		
Senators	1,275.00		
Assemblymen	<u>3,535.00</u>	\$4,895.00	
Senate Attaches	\$ 305.00		
Assembly attaches	<u>435.00</u>	<u>740.00</u>	
Total salaries		\$5,635.00	48.45
Travel Expense (See Schedules 2 & 3)			
Mileage:			
Senators	\$ 715.60		
Assemblymen	<u>2,054.60</u>	\$2,770.20	
Per diem:			
Senators	\$ 460.20		
Assemblymen	<u>1,306.75</u>	<u>1,766.95</u>	
Total travel		4,537.15	39.01
Printing (See Schedule 4)		1,259.35	10.83
Other expenses:			
Proof reading		\$ 30.00	
Indexing		85.00	
Postage		1.62	
Telephone & telegraph		40.75	
Supplies		10.75	
Industrial insurance		<u>30.59</u>	
Total other expenses		<u>198.71</u>	<u>1.71</u>
Total expenditures		<u>11,630.21</u>	100.00
Balance, October 20, 1954		<u>\$ 1,369.79</u>	

1954 SPECIAL SESSION OF NEVADA LEGISLATURE

SCHEDULE 1

Salaries, Senate & Assembly

Salaries:

Senate:			
President of Senate	\$ 85.00		
Senators	1,275.00		
Attaches	<u>305.00</u>		
Total Senate salaries		\$1,665.00	
Assembly:			
Assemblymen	\$3,535.00		
Attaches	<u>435.00</u>		
Total Assembly salaries		<u>3,970.00</u>	
Total Salaries			<u>\$5,635.00</u>

1954 SPECIAL SESSION OF NEVADA LEGISLATURE

SCHEDULE 2

Travel Expense -- Senators & Assemblymen

Travel Expense:

Senators:

Mileage	\$ 715.60	
Per diem	<u>460.20</u>	
Total senate travel		\$1,175.80

Assemblymen:

Mileage	\$2,054.60	
Per diem	<u>1,306.75</u>	
Total Assembly travel		<u>3,361.35</u>

Total Travel expense		<u><u>\$4,537.15</u></u>
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1954 SPECIAL SESSION OF NEVADA LEGISLATURE

SCHEDULE 3

Travel Expense - Mileage & Per diem

Travel Expense:

Mileage:

Senators	\$ 715.60	
Assemblymen	<u>2,054.60</u>	
Total Mileage		\$2,770.20

Per diem:

Senators	\$ 460.20	
Assemblymen	<u>1,306.75</u>	
Total Per diem		<u>1,766.95</u>

Total Travel expense		<u><u>\$4,537.15</u></u>
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1954 SPECIAL SESSION OF NEVADA LEGISLATURE

SCHEDULE 4

Analysis of Printing Costs

Senate and Assembly Forms	\$ 35.75
Paper	43.00
Letterheads	41.85
Bills & resolutions	504.00
1954 Special Session Statutes,	
Pamphlet form	525.00
Cards and signs	30.75
Governor's Message	57.45
Miscellaneous small printing charges	<u>21.55</u>

Total Printing Costs	<u><u>\$1,259.35</u></u>
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June 15, 1953

The Honorable The Board of Examiners
Carson City, Nevada

Gentlemen:

In compliance with your request that an examination be made of the records of the Nevada School of Industry to ascertain the reasons for that institution showing a deficiency in available funds as of June 15, 1953, we submit the following information.

GENERAL SUPPORT. On November 7, 1952, when the Budget Director was in conference with Mr. Swain, Superintendent of the Nevada School of Industry, the Budget Director estimated that a deficiency appropriation of \$11,536.00 would be required to furnish enough money to carry the School of Industry general support category through the biennium. Mr. Swain has stated to us that at that time he told the Budget Director that this amount was not sufficient, that the amount required would be closer to \$15,000.00. However, the amount estimated by the Budget Director was the amount asked for and appropriated as a deficiency appropriation, and made available February 12, 1953.

On March 3, 1953, after the deficiency appropriation of \$11,536.00 had been made available, Mr. Swain called at our office and explained that a revised estimate indicated that the amount of the deficiency appropriation was insufficient for his needs. He said he did not want to present another deficiency request to the Legislature, but a bill was introduced and passed transferring \$1,400 from travel to operating expense. Mr. Swain said that he thought he might be able to "get by" with this additional money in the general support category.

It must be remembered that estimating costs at an institution such as the School of Industry is very difficult due to numerous factors, of which the population of the school is probably the most important. An increase in population after an estimate has been made of expenses works havoc with the estimate. The apparent reluctance of administrators or department heads to ask for deficiency appropriations undoubtedly has the effect of under-estimating the amount required. It is the attitude of this office that sufficient money should be provided in excess of estimates to provide for the operation of the institution; it should be liberal, since with present controls, expenditures can be watched, and any money not expended would revert to the General Fund.

Based upon previous expenditures in the biennium up to the date of the determination of the estimated deficiency (November 7, 1952), expenditures estimated to be made during the nine months remaining in the biennium should have been estimated at \$2,000 per month. This would amount to \$18,000, and deducting therefrom the amount on hand of \$4,331.04 in the general support category at the time of the estimate, a resulting deficiency of \$13,668.96 is indicated. Prudence should have dictated that an additional 10%, or \$1,366.89 be provided, bringing the total amount of the deficiency request to \$15,035.85. Had this amount been provided, together with the \$1,400 subsequently transferred from travel, as mentioned above, no deficiency would have existed in the general support category, even after paying May bills.

GIRLS' CARE. The amount calculated to be required from the period October 31, 1952 to June 30, 1953 was \$2,250.00, which was the amount of the deficiency appropriation. The estimated amount required to be paid, based upon five girls at the Utah State Industrial School (not including the amount due for the quarter ending June 30, 1953, which would not be billed to the School of Industry until the succeeding biennium) was \$3,640.00. Later, the number of girls in the Utah School was increased to nine, and subsequently reduced to seven. On the first of December, 1952, the rate per day per girl was increased from \$4.00 to \$4.50. Taking these factors into consideration, the impossibility of making a fairly accurate estimate of needs is accentuated.

The amount expended for girls' care from October 31, 1952 to the end of the biennium (not including the quarter ending June 30, 1953) amounts to \$5,803.51

Available funds amounted to:

Balance, October 31, 1952	\$1,569.13	
Deficiency appropriation	<u>2,250.00</u>	<u>3,819.13</u>
Deficiency		<u>\$1,984.38</u>

This indicates that had the amount of the deficiency request been \$3,640, as mentioned above, instead of \$2,250 (the amount of the deficiency appropriation), there would still have been a deficiency in the Girls' Care category, due to factors cited above. Again it proves the difficulty of estimating expenditures at the School of Industry.

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It has been the practice in the past to pay the bills for the last month of the biennium during the first month of the succeeding biennium, out of funds appropriated for the succeeding biennium. Since this has been a consistent practice, the lap-overs at the beginning and end of each biennium would, approximately, offset each other; in any event the difference would not be great enough to adversely affect the available funds in any biennium.

It appears that, of necessity, the above practice must be followed in paying June, 1953, bills, but there at present exists a deficiency of \$815.94 in overall available funds for the School of Industry. This precludes the payment of May bills during the present biennium. May salaries, however, have been paid, resulting in the deficiency noted above.

The net deficiency referred to above is made up as follows:

Salaries	\$1,369.00
Travel	65.43
General support.	367.26 *
Girls' care.	1,984.38 *
Equipment.	<u>101.27</u>
Net deficiency	\$ 815.94 *

* Red figures denoting deficiencies.

Estimated additional expenditures to the end of the biennium are as follows:

Salaries (for June).	\$1,375.00
General support (estimated) for May. . . .	<u>2,000.00</u>
Total	\$3,375.00

The above amount, together with the now existing deficiency of \$815.94, results in a deficiency at the end of this biennium of \$4,190.94.

A tentative solution of the present problem of a deficiency, subject to the approval of the Board of Examiners, to avoid the controller showing a red balance in the School of Industry overall fund on June 30, 1953, is outlined below.

Mr. Swain is to provide income from all sources and have deposited with the State Treasurer at least \$850.00 prior to June 30, 1953. (Prior to July 8th would be in time since the controller will hold the June books open to that date.)

May bills to be paid in July, 1953, out of 1953-1955 appropriation.

June salaries cannot be paid on June 30th, the normal payday, but June payroll would be paid on July 15th(out of 1953-1955 appropriation) and the July payroll would be paid on July 31st. (The School of Industry pays its employees monthly.)

Quarterly allotments for the fiscal year 1953-1954 as submitted by the School of Industry must be revised to provide for additional expenditures to be made in the first quarter of the 1953-1954 fiscal year, as explained above. This will eventually result in a deficiency appropriation being requested from the 1955 Legislature.

Mr. Swain has indicated that on July 1st, he will employ a person whose duties, among other, will be to do the bookkeeping in connection with the institution. She has worked at the school before, and is familiar with the bookkeeping duties. Mr. Swain will bring this employee to Carson City shortly after the first of July, and she will be instructed in the proper bookkeeping procedures in order that Mr. Swain will be, at all times and at any time, informed as to the cash position of his funds, particularly with respect to allotments.

It is to be understood that any statements made herein are not made in a spirit of criticism. They are made with the end in view of determining why insufficient funds are available to finish the biennium without the necessity of resorting to the practice of paying some 1951-1953 operating expenses out of the appropriation for the 1953-1955 biennium. We know of no way to explain the reasons without outlining the facts.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

April 25, 1954

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 October 31, 1952 to March 31, 1954 has been completed by this office.

Statements accompanying this audit report, however, cover the period from the inception of the system to March 31, 1954.

Retirement Fund Investments held for safekeeping by the State Treasurer have been verified by physical inspection and are listed on Schedule 4 accompanying this report. With respect to the emergency notes held, as indicated on Schedule 4, only one note has passed its maturity date. This is a note on the Town of Tonopah, dated July 30, 1951, in the amount of \$10,000.00, maturity date January 30, 1954. The balance due amounts to \$7,270.48. A summary of payments on this note follows:

Amount of note		\$10,000.00
Payments on Principal:		
August 25, 1953	\$ 682.74	
January 4, 1954	<u>2,046.78</u>	<u>2,729.52</u>
Balance		\$7,270.48

Interest has been paid to December 31, 1953.

Internal controls maintained are adequate and individual employees and employers contribution records are reconciled with control accounts at frequent intervals.

Balances appearing in the Retirement and Administrative Funds are in agreement with corresponding balances 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 the determination of their adequacy does not fall within the scope of this audit, nor does this audit encompass an examination and verification of methods and computation of monthly benefits paid, types of benefits paid, eligibility of pensioners or determination of the adequacy of reserves shown on the Statement of Financial Condition.

The following schedules are submitted with this report:

Statement of Financial Condition	Schedule 1
Analysis of items appearing on	
Statement of Financial Condition	Schedule 2
Statement of Cash Receipts & Disbursements	Schedule 3
Schedule of Investments	Schedule 4
Statement of Cash Receipts and Disbursements, Administrative Fund	Schedule 5

In our opinion, the accompanying statements fairly present the financial transactions of the Public Employees Retirement System Administrative and Retirement Funds for the period from the inception of the System, to March 31, 1954, and the financial position of the System at the latter date.

Respectfully submitted,

A. N. JACOBSON
Legislative Auditor

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Statement of Financial Condition
March 31, 1954

SCHEDULE 1

ASSETS

Cash		\$ 232,269.90
Investments (Book Value):		
County, Municipal and School District		
Interest Bearing Notes	\$ 95,550.01	
State, County, Municipal and School		
District Bonds	3,867,073.58	
U. S. Government Obligations	<u>2,022,266.68</u>	
Total investments		<u>5,984,890.27</u>
Total Assets		<u>\$6,217,160.17</u>

LIABILITIES

Employees Contributions on Deposit	\$2,969,915.18	
Retirement Allowances Payable	<u>4,128,297.67</u>	
Total Liabilities		<u>7,098,212.85</u>
Excess of Liabilities over Assets		<u>\$ 881,052.68</u>

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Excess of Liabilities over Assets accounted for as follows:

 Actuary's calculation of potential retirement
 liability

\$5,943,574.35

 Less Available Funds:

Employers Contributions	\$4,287,207.68
Interest Income	325,155.45
Service Retirement Death Reserve	352,979.87
Disability Death Reserve	34,984.87
Disability Retirement Cancellation Reserve	<u>62,193.80</u>

 Total Available Funds

5,062,521.67

Excess of potential liability over available funds applicable thereto

\$ 881,052.68

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Analysis of Items Appearing on
Statement of Financial Condition

SCHEDULE 2

Cash \$ 232,269.90

Represented by:

Cash on deposit with State Treasurer		\$ 157,269.90
Revolving Fund:		
On deposit in Bank	\$ 26,629.10	
Claims in transit for reimbursement of Fund	<u>48,370.90</u>	<u>75,000.00</u>
		<u>\$ 232,269.90</u>

Reconciliation with books of State Controller:

Balance per books above		\$ 157,269.90
Add: Claims in transit not yet entered on Controller's books		48,370.90
Remittance to State Treasurer not yet entered on Controller's books		<u>638.00</u>
Balance per Controller's books		<u>\$ 206,278.80</u>

INVESTMENTS (at Book Value)

\$5,984,890.27

Investment purchases, per Schedule 3		\$6,741,316.36
Less:		
Amortization of portion of premium, discount and accrued interest included in purchase price	\$ 32,659.20	
Investments sold or retired	<u>723,766.89</u>	<u>756,426.09</u>
Investments at book value		<u>\$5,984,890.27</u>

Investment purchases, par value		\$6,708,056.51
Accrued Interest	\$ 29,984.92	
Premium	6,041.00	
Discount	<u>(2,766.07)</u>	
	\$ 33,259.85	
Amortized to date	<u>32,659.20</u>	
Unamortized portion		<u>600.65</u>
		<u>\$6,708,657.16</u>
Less Investments sold or retired		<u>723,766.89</u>

Investments at Book Value

\$5,984,890.27

Analysis of Items Appearing on Statement of Financial Condition
(Continued)

EMPLOYEES CONTRIBUTIONS ON DEPOSIT \$2,969,915.18

Employees Contributions, Per Schedule 3		\$4,437,124.97
Less:		
Refunds to terminated employees	\$1,291,932.72	
Refunds due to deaths	56,552.55	
Transferred to Retirement		
Allowances Payable	<u>118,724.52</u>	<u>1,467,209.79</u>
		<u>\$2,969,915.18</u>

RETIREMENT ALLOWANCES PAYABLE \$4,128,297.67

Liability as calculated by Actuary		\$5,943,574.35
Transferred from Employees Contributions		<u>118,724.52</u>
		<u>\$6,062,298.87</u>
Less Reserves:		
Service Retirement Death Reserve	\$ 352,979.87	
Disability Death Reserve	34,984.87	
Disability Retirement Cancellation		
Reserve	<u>62,193.80</u>	
Total Reserves	\$ 450,158.54	
Retirement Payments	<u>1,502,284.15</u>	<u>1,952,442.69</u>
		<u>\$4,109,856.18</u>
Add:		
Portion of Interest Received		
transferred to this account		<u>18,441.49</u>
		<u>\$4,128,297.67</u>

EMPLOYERS CONTRIBUTIONS \$4,287,207.68

Employers contributions (Schedule 3)		\$4,318,787.50
Less:		
Refunds to Employers	\$ 6,417.27	
Repayment of loan & interest		
thereon to General Fund	<u>25,162.55</u>	<u>31,579.82</u>
		<u>\$4,287,207.68</u>

INTEREST INCOME \$ 325,155.45

Interest received, Per Schedule 3		\$ 376,256.14
Less:		
Amortization of accrued		
interest, premium & discount	\$ 32,659.20	
Amount transferred to Retirement		
Allowances Payable	<u>18,441.49</u>	<u>51,100.69</u>
		<u>\$ 325,155.45</u>

PUBLIC EMPLOYEES RETIREMENT SYSTEM

SCHEDULE 3

Retirement
Fund

Statement of Cash Receipts and Disbursements for the Periods Indicated

	October 16, 1947 June 30, 1952	Fiscal Year 1952-1953	July 1, 1953 March 31, 1954	Total
BALANCE, Beginning of Period	- -	\$ 110,043.32	\$ 102,336.59	- -
RECEIPTS:				
Contributions:				
Employers	\$2,516,890.96	\$ 965,791.14	\$ 836,105.40	\$4,318,787.50
Employees	2,648,376.27	973,070.58	815,678.12	4,437,124.97
Total Contributions	\$5,165,267.23	\$1,938,861.72	\$1,651,783.52	\$8,755,912.47
Investment Sales & Retirements	523,340.03	115,731.68	84,695.18	723,766.89
Interest Received on Investments	135,415.38	128,635.60	112,205.16	376,256.14
Total Receipts	\$5,824,022.64	\$2,183,229.00	\$1,848,683.86	\$9,855,935.50
Total Previous Balance & Receipts	\$5,824,022.64	\$2,293,272.32	\$1,951,020.45	\$9,855,935.50
DISBURSEMENTS				
Retirement Payments	\$ 688,314.92	\$ 444,442.90	\$ 369,526.33	\$1,502,284.15
Refunds to terminated employees	675,927.37	363,170.74	252,834.61	1,291,932.72
Refunds due to deaths	27,062.04	14,688.28	14,802.23	56,552.55
Refunds to employers	968.26	2,922.09	2,526.92	6,417.27
Liquidation of loan from General Fund plus interest thereon	25,162.55			25,162.55
Investment purchases	4,296,544.18	1,365,711.72	1,079,060.46	6,741,316.36
Total Disbursements	\$5,713,979.32	\$2,190,935.73	\$1,718,750.55	\$9,623,665.60
BALANCE, End of Period	\$ 110,043.32	\$ 102,336.59	\$ 232,269.90	\$ 232,269.90

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Schedule of Investments

SCHEDULE 4

COUNTY, MUNICIPAL AND SCHOOL DISTRICT INTEREST BEARING NOTES

Churchill County 3-1/2% note dated February 8, 1954	\$ 15,000.00
Consolidated No. 3 School District, Washoe County, 3% note dated November 14, 1952	85.00
Dayton School District, Lyon County, 3% note dated March 6, 1953	400.00
Genoa School District, 3% note dated May 5, 1952	1,000.00
Gerlach School District No. 27, 3% note dated July 14, 1952	95.00
Goodsprings School District, 3% note dated December 12, 1952	1,250.00
City of Hawthorne, 3-1/2% note dated February 8, 1954	20,000.00
Lone Tree School District, Churchill County, 3% note dated December 4, 1952	2,500.00
Town of Tonopah, Nye County, 3% note dated September 24, 1952	10,524.53
Town of Tonopah, Nye County, 3% note dated July 30, 1951	7,270.48
Paradise School District, 3% note dated May 12, 1952	6,900.00
Schurz School District No. 19, 3% note dated February 16, 1953	3,000.00
Silver City School District, 3% note dated January 15, 1952	200.00
Silver Springs School District, 3-1/2% note dated March 5, 1954	4,200.00
Sloan School District, 3 % note, dated April 27, 1953	2,400.00
Verdi School District No. 7, 3% note dated January 1, 1953	2,065.00
Wadsworth School District No. 11, 3% note dated January 15, 1953	1,660.00
Whitney School District, 3-1/2% note dated January 15, 1954	17,000.00
Total	<u>\$ 95,550.01</u>

STATE, COUNTY, MUNICIPAL AND SCHOOL DISTRICT BONDS

Beatty School District 4% bonds, dated January 1, 1948	\$ 7,303.45
Churchill County Hospital Bonds, 3% dated June 1, 1953	100,000.00
City of Carson 1953 Street Improvement bonds, 3% dated June 15, 1953	69,015.01
Clark County Educational Dist. No. 1, 3-1/2% bonds, dated June 1, 1948	4,000.00
City of Hawthorne Paving, 3-1/2% bonds, dated July 6, 1953	50,441.10
City of Hawthorne Sewer, 3% bonds dated January 13, 1953	16,000.00
Henderson School District bonds, dated December 12, 1953	40,237.80
Huffaker School District No. 9, 2-1/2% bonds dated May 1, 1950	104,000.00
City of Las Vegas Police Station, 2-3/4% bonds dated 1947	4,930.00
Las Vegas School District No. 12, 3% bonds dated September 1, 1951	970,000.00
Las Vegas School District No. 12, 2-3/4% bonds dated September 1, 1951	430,000.00
City of Las Vegas Nevada Grand No. 12, 2-3/8% bonds dated July 1, 1946	18,719.50
Lincoln County High School, 2-1/2% bonds dated April 15, 1950	160,000.00
City of Lovelock Sewer Bonds, 3-1/2% dated April 1, 1948	25,855.00
City of Lovelock General Improvement bonds, 3-1/2%, dated April 1, 1948	55,125.70
Panaca School District 3% bonds, dated September 1, 1948	15,470.80
Paradise School District 3% bonds, dated June 15, 1953	345,520.68
Pioche School District, 3% bonds dated May 1, 1948	20,453.27
State of Nevada Prison Building bonds, 3%	195,000.00
City of Reno Street & Alley Improvement bonds, 3% dated September 15, 1952	194,000.00

(Continued next page)

STATE, COUNTY, MUNICIPAL AND SCHOOL DISTRICT BONDS

City of Reno Sterling Village Improvement District, 2-1/2% bonds, dated December 1, 1949	\$ 70,400.00
City of Reno 1947 Curb, Gutter & Alley Improvement bonds, 3%, dated February 1, 1948	11,000.00
Sparks School District 3% bonds, dated January 13, 1953	18,000.00
Spanish Springs School District No. 18, 2-1/4% bonds, dated June 1, 1951	22,000.00
Nevada State Hospital 3% bonds, dated December 9, 1953	160,000.00
Las Vegas State Office Building bonds, 3% dated March 8, 1954	254,000.00
State of Nevada Office Building bonds, 3%	230,000.00
Storey County High School Auditorium, 4% bonds, dated January 1, 1940	12,101.27
Wadsworth School District No. 11, Utility bonds, 2-1/2%, dated July 1, 1951	13,500.00
Washoe County Hospital bonds, 3-1/2%, dated July 2, 1953	<u>250,000.00</u>
Total	<u>\$3,867,073.58</u>

U. S. GOVERNMENT OBLIGATIONS

U. S. Treasury Bonds, 2-1/2%	<u>\$2,022,266.68</u>
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PUBLIC EMPLOYEES RETIREMENT SYSTEM

Administrative Fund

SCHEDULE 5

Statement of Cash Receipts & Disbursements for the Periods Indicated

	October 16, 1947 June 30, 1952	Fiscal Year 1952-1953	July 1, 1953 March 31, 1954	Total
BALANCE, Beginning of Period	- -	\$ 25,764.87	\$ 35,694.22	- -
RECEIPTS				
Loan from General Fund	\$ 25,000.00			\$ 25,000.00 *
Employers and Employees Contributions	183,188.92	\$ 53,150.80	\$ 38,861.68	275,201.40
Total Receipts	\$208,188.92	\$ 53,150.80	\$ 38,861.68	\$300,201.40
Total Previous Balance & Receipts	\$208,188.92	\$ 78,915.67	\$ 74,555.90	\$300,201.40
DISBURSEMENTS				
Salaries	\$ 97,903.01	\$ 29,215.34	\$ 22,930.00	\$150,048.35
Office Expense	21,656.62	2,269.16	2,135.35	26,061.13
Office Equipment	19,734.21	846.00	5,069.48	25,649.69
Rent & Maintenance	18,556.70	4,536.13	3,411.14	26,503.97
Travelling Expense	2,638.35	780.82	426.22	3,845.39
Printing	6,455.08	773.00	1,935.23	9,163.31
Actuary Fees & Expenses	10,776.41	1,847.78	7,525.56	20,149.75
Board Expense	1,934.10	1,061.55	688.75	3,684.40
Retirement contributions	2,634.13	1,469.81	1,104.66	5,208.60
Miscellaneous	135.44	421.86	237.68	794.98
Total Disbursements	\$182,424.05	\$ 43,221.45	\$ 45,464.07	\$271,109.57
BALANCE, End of Period	\$ 25,764.87	\$ 35,694.22	\$ 29,091.83	\$ 29,091.83

* Repaid through Retirement Fund.

September 24, 1954

Honorable John F. Cory,
Honorable Joe Farnsworth,
Honorable Cecil E. Horan,
Nevada Industrial Commission,
Carson City, Nevada.

Gentlemen:

Pursuant to your request, we have examined the accounts and records of the Nevada Industrial Commission for the fiscal year ended June 30, 1954. Our engagement was limited to the examination of the fiscal transactions of the Commission. All problems relating to actuarial practice, office and accounting procedures were excluded from the scope of our engagement.

Without making a detailed audit of all transactions, we have examined or tested the accounting records and other supporting evidences by methods and to the extent which, in our opinion, were adequate.

Attached hereto and made a part of this report are the following exhibits and related schedules:

- | | |
|----------------|---|
| Exhibit A | - Statement of Financial Condition, June 30, 1954. |
| Exhibit B | - Statement of Operations by Funds for the year ended June 30, 1954. |
| Exhibit C | - Analysis of Surplus by Funds, June 30, 1954. |
| Exhibit D | - Statement of Receipts and Disbursements by Funds, for the year ended June 30, 1954. |
| Schedule No. 1 | - Cash on Hand and on Deposit, June 30, 1954. |
| Schedule No. 2 | - Bonds Owned, State Insurance Fund, June 30, 1954. |
| Schedule No. 3 | - Bonds Owned, Accident Benefit and Occupational Diseases Fund, June 30, 1954. |
| Schedule No. 4 | - Administrative Expenses, for the year ended June 30, 1954. |
| Schedule No. 5 | - Miscellaneous Income, for the year ended June 30, 1954. |

EXHIBIT A - STATEMENT OF FINANCIAL CONDITION

Cash on Hand and on Deposit - \$436,903.71

A full statement of the composition of this asset is presented in Schedule No. 1. The cash on deposit with the State Treasurer and the First National Bank of Nevada, Carson City Branch, was verified by correspondence direct with these depositories. Bonds in the sum of \$259,000.00 are pledged to secure the amount on deposit in the First National Bank of Nevada. The Carson Office petty cash fund was verified by actual count and the Las Vegas and Reno Office petty cash funds were verified by certifications from these offices as being on hand. These were in agreement with the records of the Commission.

We examined all checks issued for the period under review as well as date supporting disbursements from the funds. Approval of the Commissioners was given to all disbursements.

Earned Premiums Due - \$508,208.82

At June 30, 1954, the earned but unpaid premiums amounted to \$508,208.82. This sum consists of \$16,045.33 premiums due on payroll reports submitted prior to June 30, 1954 and \$492,163.49 as estimated unreported premiums. The estimated premiums were determined from an examination of payroll reports submitted subsequent to the close of the fiscal year as well as from an examination of those employer's accounts for which no reports had been filed.

Pursuant to the merit rating plan heretofore adopted by the Commission, the sum of \$303,745.69 was approved as premium rebates. Of this amount, rebates due the State of Nevada in the sum of \$12,520.16 were applied to the prior year's unpaid premiums. The remaining deficit balance of the State of Nevada account is \$12,636.96 and consists of \$11,490.97 due from Nevada State Hospital and \$1,145.99 from Nevada Highway Patrol. The application of these rebates to the State of Nevada account was in accord with the resolution of the Commission and consistent with the procedure followed

in the previous year. All other rebates were paid to the employers.

As heretofore stated in this report, matters pertaining to actuarial problems were excluded from our engagement. However, in reviewing the rebates approved by the Commission for payment, a casual examination of employers' accounts reveals that a more desirable procedure could be followed than that of paying all rebates regardless of the standing of the employers' accounts. We have noted some instances where there were inadequate advance deposits as well as some deficits, yet these employers' received rebate checks. It occurs to us that instead of payment to this group, a credit to the employers' account for the amount of the rebate would have achieved a better result. The principle here recommended was applied in the previous year to advantage.

On March 16, 1954, the Commission adopted the Debit Rating Plan included in Part III of the Actuarial Survey prepared by Woodward and Fondiller, Inc., New York City, Consulting Actuaries. The date of May 1, 1954 or as soon thereafter as possible was indicated as the time for its application. At June 30, 1954 no debit ratings have been assessed.

Accounts Receivable - \$136.62

Included in receivables are \$37.71 of returned checks and \$98.91 of rent. These were received in July, 1954.

Accrued Interest - \$100,949.61

All interest collectible to June 30, 1954 was accounted for. The interest earned to that date but collectible subsequent thereto, amounted to \$100,949.61.

Investments - \$13,234,388.30

A detailed listing of all securities owned by the Commission is presented in Schedules Numbers 2 and 3. The values are stated at cost adjusted by the annual amortization of premiums and discounts. We have verified these securities by actual count in the State Treasurer's Office on August 12, 1954.

Fixed Assets - \$3.00

In conformity with the policy heretofore established, the fixed assets have been stated at \$1.00 for each classification. In the current year \$11,611.72 was expended for building improvements and \$12,256.48 for office equipment. The Commission maintains a detailed record of all physical assets which we have examined and balanced.

The insurance coverage at June 30, 1954 appears to be adequate. In April, 1954 a survey was made to determine the insurance needs of the Commission. New policies were issued covering the requirements so determined, effective July 1, 1954. No prepaid premiums have been calculated in conformity with the policy heretofore adopted.

Current Liabilities - \$852,467.64

At June 30, 1954, the premiums advanced by contributors amounted to \$850,142.42. We have examined these accounts in detail. The balances are in agreement with the general ledger control. They were not confirmed by correspondence with the contributors.

Current accounts payable for operating expenses amounted to \$1,357.48. We have set up certain checks which have been long outstanding, as a current liability of the State Insurance Fund. If and when substitute checks are authorized for issuance we suggest they be drawn on this fund. A substantial amount of these checks cover pension payments to one individual who is still receiving monthly checks. Since stop-payments have been placed on the old checks it would seem proper now, to issue new checks for these.

Reserves - \$9,364,708.48

The reserves at June 30, 1954 have been established by the Commission and are approved by resolution dated September 27, 1954. The amounts and purposes for which they are reserved are as follows:

For Pending Claims	\$2,588,867.48
For Incurred but Unreported Claims	279,629.00

For reopened claims	\$ 101,199.00
For approved pensions	4,345,013.00
For catastrophe	500,000.00
For Fluctuation in Values of Investments	550,000.00
For stabilization of Rates	<u>1,000,000.00</u>
Total	<u>\$9,364,708.48</u>

In accord with the terms of our engagement, we assume no responsibility for the adequacy of the reserves.

Surplus - \$4,063,413.94

Exhibit C presents an analysis of the change in surplus for the several funds. The total surplus for the year under review reflects a decrease of \$1,151,857.12 from that of one year ago. A comparison of the surplus at June 30, 1954 with that of the prior year by funds follows:

	<u>June 30, 1954</u>	<u>June 30, 1953</u>	Increase (Decrease)
State Insurance Fund	\$3,390,553.36	\$3,997,718.83	(\$ 607,165.47)
Accident Benefit Fund	543,549.44	1,263,225.39	(719,675.95)
Occupational Diseases Fund	<u>129,311.14</u>	<u>(45,673.16)</u>	<u>174,984.30</u>
Totals	<u>\$4,063,413.94</u>	<u>\$5,215,271.06</u>	<u>(\$1,151,857.12)</u>

The decreases noted in the surplus of the first two funds is accounted for by additional reserve requirements, rebates paid and losses sustained from current year's operations. The Occupational Diseases fund deficit of a year ago has been converted into a surplus at June 30, 1954 through operations and by smaller reserve requirements.

In view of the reduction of surplus in the current year which now represents two consecutive years reflecting surplus decreases, there can be no question of accumulation representing a redundancy in surplus. The principle stated in Part I of the Actuarial Survey which has been discussed in our last report applied to the current year, makes it clear that the present surplus is not much more than one year's premiums. As mentioned in our previous year's report, recent legislation providing increased benefits which were not contemplated in the current rates, have doubtless contributed to this surplus decrease.

EXHIBIT B - STATEMENT OF OPERATIONS BY FUNDS

The operations for the current fiscal year resulted in a net loss of \$294,189.67. A brief statement of this loss by funds, follows:

State Insurance Fund	(Loss)	\$101,119.55
Accident Benefit Fund	(Loss)	310,908.82
Occupational Diseases Fund	(Gain)	<u>117,838.70</u>
Net Loss		<u>\$294,189.67</u>

It will be noted from Exhibit B that the total earned premiums for the current year were \$3,561,721.09 and the benefits expense, \$3,816,750.48, or an excess of benefits expense over premiums earned of \$255,029.39. On the theory that the premium rates should provide for the payment of benefits as well as expense of operation, the current year's result indicates that the rates were \$638,227.39 short of this requirement. It is recognized that recent legislation regarding increased benefits has had some influence on the result, but it appears evident that the present premium rates are inadequate.

In view of the current year's experience, which is the first full fiscal period under the new rate schedule, it occurs to us that the approval of payment of rebates under the merit rating plan should be reconsidered for those employers qualifying as of June 30, 1954. Since no debit ratings have been assessed and in the light of unfavorable operating results for the current year, it does not appear to be judicious to pay premium rebates out of surplus of prior years. This is emphasized by the following brief comparisons

of operations of all funds for the current year with those of the preceding year:

	<u>June 30, 1954</u>	<u>June 30, 1953</u>	<u>Increase (Decrease)</u>
Earned Premiums	\$3,561,721.09	\$3,455,195.42	\$106,525.67
Benefits Expense	<u>3,816,750.48</u>	<u>3,286,467.98</u>	<u>530,282.50</u>
Excess Premiums over Benefits Expense	(\$ 255,029.39)	\$ 168,727.44	(\$423,756.83)
Administrative Expense	<u>383,198.00</u>	<u>303,689.60</u>	<u>79,508.40</u>
	(\$ 638,227.39)	(\$ 134,962.16)	(\$503,265.23)
Interest Earned - Net	346,785.23	336,397.05	10,388.18
Other Expense - Net	<u>2,747.51</u>	<u>843.05</u>	<u>1,904.46</u>
Excess Income over Expenses	<u>(\$ 294,189.67)</u>	<u>\$ 200,591.84</u>	<u>(\$494,781.51)</u>

It has been the practice of the Commission to use the relative benefits expense of each fund as a basis for the allocation of the earned premiums of the ensuing year. The results for the current year have been weighed together with the respective fund balances at June 30, 1954. Our conclusion is that the formula used during the year of our examination be continued for the ensuing year. We recommend the following percentages be adopted for allocating premiums to the several funds effective July 1, 1954:

State Insurance Fund	51%
Accident Benefit Fund	42%
Occupational Diseases Fund	<u>7%</u>
Total	<u>100%</u>

The administrative expenses and miscellaneous income are set forth in detail in Schedules Numbers 4 and 5 respectively. These have been apportioned to the various funds on the basis of earned premiums. The administrative expenses show an increase of \$79,508.40, most of which is reflected in salaries.

EXHIBIT C - ANALYSIS OF SURPLUS

The surplus adjustments for the year are set forth in detail in this exhibit. Reserve provisions and premium rebates account for the major portion of the adjustments. These were commented upon previously in this report.

EXHIBIT D - STATEMENT OF RECEIPTS AND DISBURSEMENTS

Total receipts for the year amounted to \$3,872,442.96 and the disbursements were \$3,831,125.72. This resulted in a net increase in funds of \$41,317.24. All funds except the Accident Benefit Fund reflect increases. The decrease in this fund was \$179,341.32. Following is a summary of the increases and decreases in funds for the year:

State Insurance Fund	\$141,437.13
Accident Benefit Fund	(179,341.32)
Occupational Diseases Fund	<u>79,221.43</u>
Net Increase	<u>\$ 41,317.24</u>

The net increase in funds is represented by bonds owned. It will be noted from Exhibit D that the Accident Benefit Fund shows a cash overdraft of \$70,562.08.

GENERAL COMMENTS

The recommendations contained in our report for the prior year concerning collections by Field Auditors, payroll procedure and Federal withholding tax reports and remittances have been complied with.

During the year, the system of accounting has undergone extensive revision. The procedures instituted in the fiscal year were changed from time to time. We have found it difficult to accomplish our examination with dispatch. It is our observation that the essence of a good accounting system is its consistency, having in mind its compliance with generally accepted accounting principles.

We are fully aware of the limitation on the scope of our engagement -- that of examining the financial transactions of the Commission. But we cannot discharge this responsibility conscientiously without making certain recommendations. It is our recommendation that:

1. A qualified accountant be placed in charge of all records pertaining to accounting for the transactions of the Commission.
2. That the present accounting system be revised in accord with accepted accounting principles; this will, to a great extent, eliminate a good deal of superfluous paper work now being done and routed between departments. Much of this flow of paper work bearing attestations as to accuracy has proven inaccurate, if not useless. The lack of facility with which the deposits of cash are made is borne out by the fact that at June 30, 1954, \$70,921.45 representing cash receipts of June 25 through June 30 was carried over for deposit in July.
3. That once adopted, the accounting system and procedures should be consistently maintained under the supervision and direction of the accountant in charge.
4. That if tabulations now made by the I.B.M. Department are to continue to be used for basic records, then they should be clearly identified as to their contents and signed by the head of the department responsible for its preparation. We have had more than one tabulation covering the same set of transactions and have also seen some which were difficult to identify.
In our opinion, a properly balanced office routing will result in a material saving and to a great extent eliminate the need for overtime work.
5. We recommend that the minutes of the meetings of the Commissioners clearly record authority for the purchase of securities as well as stating the description thereof.
6. We recommend that in the future, approved premium rebates be credited to employers' accounts as the first step. Then, after an examination of these employers' accounts, those which carry excessive credits may be paid such excess by checks. During the current year, checks for the amounts of all rebates were made. This necessitates the cancellation of those checks to the State of Nevada. We found that employers with inadequate balances were paid rebates. There was also a question as to the qualifications of some employers to receive the rebates they were paid.
7. We recommend that transfers of funds from the bank account to the State Treasurer receive more careful attention. The amount on deposit in the bank for seven of the twelve months was greater than the \$259,000.00 of bonds pledged for security.

It is our opinion that the attached exhibits present fairly the financial condition of the Nevada Industrial Commission at June 30, 1954, and the results of operations for the fiscal year then ended.

Respectfully submitted,
KAFOURY AND ARMSTRONG, Public Accountants

NEVADA INDUSTRIAL COMMISSION

EXHIBIT A

Statement of Financial Condition

June 30, 1954

<u>ASSETS</u>		<u>TOTAL</u>
<u>CURRENT ASSETS:</u>		
Cash on hand and on Deposit (Schedule No. 1)	\$ 436,903.71	
Earned Premiums Due	508,208.82	
Accounts Receivable	136.62	
Accrued Interest	100,949.61	
Total Current Assets		\$ 1,046,198.76
<u>INVESTMENTS:</u>		
Bonds owned (Schedule Nos. 2 and 3)		13,234,388.30
<u>FIXED ASSETS:</u>		
Land, Buildings and Improvements	\$ 1.00	
Furniture and Fixtures	1.00	
Automobiles	1.00	3.00
Total Assets		<u>\$14,280,590.06</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>		
<u>CURRENT LIABILITIES:</u>		
Advance Premium Deposits	\$ 850,142.42	
Accounts Payable	1,357.48	
Liability for Long Outstanding Checks Cancelled	967.74	
Total Current Liabilities		\$ 852,467.64
<u>RESERVES:</u>		
For Pending Claims	\$2,588,867.48	
For Incurred but Unreported Claims	279,629.00	
For Reopened Claims	101,199.00	
For Approved Pensions	4,345,013.00	
For Catastrophe	500,000.00	
For Fluctuation in Values of Investments	550,000.00	
For Stabilization of Rates	1,000,000.00	
Total Reserves		9,364,708.48
<u>SURPLUS: (Exhibit C)</u>		<u>4,063,413.94</u>
Total Liabilities, Reserves and Surplus		<u>\$14,280,590.06</u>

Note: Kafoury and Armstrong's report breaks this balance sheet into three funds, as follows:
 State Insurance Fund, Accident Benefit Fund and Occupational Diseases Fund.

NEVADA INDUSTRIAL COMMISSION

Statement of Operations by Funds
for the Year ended June 30, 1954

EXHIBIT B

	STATE INSURANCE FUND	ACCIDENT BENEFIT FUND	OCCUPATIONAL DISEASES FUND	TOTAL
EARNED PREMIUMS:				
Reported	\$1,625,931.54	\$1,221,127.91	\$ 223,039.50	\$3,070,098.95
Estimated Add- itional Due	<u>259,592.50</u>	<u>196,418.08</u>	<u>35,611.56</u>	<u>491,622.14</u>
Total Earned Premiums	<u>\$1,885,524.04</u>	<u>\$1,417,545.99</u>	<u>\$ 258,651.06</u>	<u>\$3,561,721.09</u>
BENEFITS EXPENSES:				
Benefits Paid, Net	\$ 561,162.52	\$ 821,404.04	\$ 34,576.15	\$1,417,142.71
Estimated Pending Claims	992,586.58	808,086.48	59,434.49	1,860,107.55
Pensions Awarded	<u>511,521.59</u>	<u>-</u>	<u>27,978.63</u>	<u>539,500.22</u>
Total Benefits Expense	<u>\$2,065,270.69</u>	<u>\$1,629,490.52</u>	<u>\$ 121,989.27</u>	<u>\$3,816,750.48</u>
Excess of Premiums over Benefits Exp.	\$ (179,746.65)	\$ (211,944.53)	\$ 136,661.79	\$ (255,029.39)
ADMINISTRATIVE EXPENSES:				
Schedule No. 4	<u>202,711.74</u>	<u>152,512.80</u>	<u>27,973.46</u>	<u>383,198.00</u>
	<u>\$ (382,458.39)</u>	<u>\$ (364,457.33)</u>	<u>\$ 108,688.33</u>	<u>\$ (638,227.39)</u>
OTHER INCOME:				
Interest Earned, Net	\$ 282,792.28	\$ 54,642.01	\$ 9,350.94	\$ 346,785.23
Miscellaneous In- come (Sch. #5)	<u>790.62</u>	<u>594.84</u>	<u>109.10</u>	<u>1,494.56</u>
Total Other Income	<u>\$ 283,582.90</u>	<u>\$ 55,236.85</u>	<u>\$ 9,460.04</u>	<u>\$ 348,279.79</u>
OTHER EXPENSE:				
Bad Debts	<u>\$ 2,244.06</u>	<u>\$ 1,688.34</u>	<u>\$ 309.67</u>	<u>\$ 4,242.07</u>
Excess of Income over Expenses	<u>\$ (101,119.55)</u>	<u>\$ (310,908.82)</u>	<u>\$ 117,838.70</u>	<u>\$ (294,189.67)</u>

() Denotes Deficit

NEVADA INDUSTRIAL COMMISSION

Analysis of Surplus by Funds
June 30, 1954

EXHIBIT C

	STATE INSURANCE FUND	ACCIDENT BENEFIT FUND	OCCUPATIONAL DISEASES FUND	TOTAL
Balance, July 1, 1953	<u>\$3,997,718.83</u>	<u>\$1,263,225.39</u>	<u>\$(45,673.16)</u>	<u>\$5,215,271.06</u>
ADDITIONS:				
Cancellation of prior year's premium rebates	\$ 1,164.05	\$ 958.62	\$ 159.77	\$ 2,282.44
Adjustment understatement of premiums due balance at June 30, 1953	8,010.24	5,950.22	1,087.17	15,047.63
Adjustment for long outstanding and duplicate checks cancelled	460.92	774.50	-	1,235.42
Adjustment of pension reserve for prior year's claims (1948-1953)	-	-	216.29	216.29
Adjustment of reserve for pending claims of prior years (1947 and prior to 1953)	-	-	76,934.42	76,934.42
Adjustment for subrogation returns applicable to claims of 1951 and 1953	9,551.88	3,958.05	-	13,509.93
Excess of Income over Expenses (Exhibit B)	-	-	117,838.70	117,838.70
Total Additions	<u>\$ 19,187.09</u>	<u>\$ 11,641.39</u>	<u>\$196,236.35</u>	<u>\$ 227,064.83</u>
DEDUCTIONS:				
Adjustment for approved premium rebates under Merit Rating Plan - Net	\$ 154,836.41	\$ 127,512.34	\$ 21,252.05	\$ 303,600.80
Adjustment of pension reserve for prior year's claims (1947 & prior to 1953)	254,494.85	-	-	254,494.85
Adjustment of reserves for pending claims of prior years (1947 and prior to 1953, inclusive)	115,901.75	292,896.18	-	408,797.93
Excess of Expenses over Income - Exhibit B	101,119.55	310,908.82	-	412,028.37
Total Deductions	<u>\$ 626,352.56</u>	<u>\$ 731,317.34</u>	<u>\$ 21,252.05</u>	<u>\$1,378,921.95</u>
Balance, June 30, 1954	<u><u>\$3,390,553.36</u></u>	<u><u>\$ 543,549.44</u></u>	<u><u>\$129,311.14</u></u>	<u><u>\$4,063,413.94</u></u>

NEVADA INDUSTRIAL COMMISSION

EXHIBIT D

Statement of Receipts and Disbursements by Funds
for the year ended June 30, 1954

	STATE INSURANCE FUND	ACCIDENT BENEFIT FUND	OCCUPATIONAL DISEASES FUND	TOTAL
RECEIPTS:				
Premiums Reported - Net	\$ 1,869,225.58	\$1,405,129.18	\$256,397.61	\$ 3,530,752.37
Less: Uncollected Accounts	<u>647.70</u>	<u>533.47</u>	<u>88.91</u>	<u>1,270.17</u>
Premiums Earned and Collected	\$ 1,868,577.79	\$1,404,595.71	\$256,308.70	\$ 3,529,482.20
Advance Premium Deposits	<u>1,200.70</u>	<u>-</u>	<u>-</u>	<u>1,200.70</u>
Total Premiums and Deposits	\$ 1,869,778.49	\$1,404,595.71	\$256,308.70	\$ 3,530,682.90
Interest (less interest pur- chased and net charge for amortization of bond premium and discounts)	280,706.65	49,541.19	8,833.44	339,081.28
Miscellaneous Receipts	1,181.50	594.84	109.10	1,885.44
Cancellation of Old Out- standing checks	<u>793.34</u>	<u>-</u>	<u>-</u>	<u>793.34</u>
Total Receipts	\$ 2,152,459.98	\$1,454,731.74	\$265,251.24	\$ 3,872,442.96
DISBURSEMENTS:				
Benefits Paid	\$ 1,625,028.03	\$1,355,006.54	\$136,964.07	\$ 3,116,998.64
Premium Rebates	162,902.69	126,553.72	21,092.28	310,548.69
Administrative Expense	197,069.20	152,512.80	27,973.46	377,555.46
Furniture and Equipment	12,256.48	-	-	12,256.48
Office Building Improvements	11,611.72	-	-	11,611.72
Payments on Old Outstanding checks	<u>2,154.73</u>	<u>-</u>	<u>-</u>	<u>2,154.73</u>
Total Disbursements	\$ 2,011,022.85	\$1,634,073.06	\$186,029.81	\$ 3,831,125.72
Excess of Cash Receipts over Disbursements	\$ 141,437.13	\$ (179,341.32)	\$ 79,221.43	\$ 41,317.24
Balance in Funds, July 1, 1953	<u>10,901,028.47</u>	<u>2,251,352.14</u>	<u>477,594.16</u>	<u>13,629,974.77</u>
Balance in Funds, June 30, 1954	<u>\$11,042,465.60</u>	<u>\$2,072,010.82</u>	<u>\$556,815.59</u>	<u>\$13,671,292.01</u>
REPRESENTED BY:				
Cash (Schedule No. 1)	\$ 361,194.73	\$ (70,562.08)	\$146,271.06	\$ 436,903.71
Bonds Owned, stated at cost less amortization of bond premiums and discount (Schedules Nos. 2 and 3)	<u>10,681,270.87</u>	<u>2,142,572.90</u>	<u>410,544.53</u>	<u>13,234,388.30</u>
Totals	<u>\$11,042,465.60</u>	<u>\$2,072,010.82</u>	<u>\$556,815.59</u>	<u>\$13,671,292.01</u>

NEVADA INDUSTRIAL COMMISSION

Cash on Hand and on Deposit
 Bonds Pledged to Secure Deposits in Bank
 June 30, 1954

CASH ON HAND AND ON DEPOSIT:

State Treasurer of Nevada		\$194,465.26
<u>First National Bank of Nevada,</u>		
<u>Carson City Branch:</u>		
General Account	\$237,188.45	
Revolving Account	<u>5,000.00</u>	242,188.45
<u>Petty Cash Funds:</u>		
Carson City Office	\$ 150.00	
Reno Office	50.00	
Las Vegas Office	<u>50.00</u>	<u>250.00</u>
 Total Cash on Hand and on Deposit		 <u><u>\$436,903.71</u></u>

Allocated to Following Funds:

State Insurance Fund		\$361,194.73
Accident Benefit Fund		(70,562.08)
Occupational Diseases Fund		<u>146,271.06</u>
 Total		 <u><u>\$436,903.71</u></u>

BONDS PLEDGED TO SECURE DEPOSITS
IN FIRST NATIONAL BANK OF NEVADA:

Sparks School District No. 29, 3%, due 9/15/60		\$ 13,000.00
City of Elko, Special Street Improvement ,		
2.85%, due 1/1/64		6,000.00
United States Treasury Bonds, 2-3/4 %,		
due 9/15/61		210,000.00
United States Treasury Bonds, 2-3/4 %,		
due 12/15/60-65		<u>30,000.00</u>
 Total		 <u><u>\$259,000.00</u></u>

NEVADA INDUSTRIAL COMMISSION

Schedule No. 2

BONDS OWNED
STATE INSURANCE FUND
June 30, 1954

<u>TITLE OF ISSUE</u>	<u>RATE OF INTEREST</u>	<u>DATE OF MATURITY</u>	<u>BALANCE JUNE 30, 1954 PAR VALUE</u>	<u>BOND INTEREST EARNED THIS FISCAL YEAR</u>
Borough of Avalon, New Jersey General Refunding	3 %	1953	\$ -	\$ 150.00
Borough of Avalon, New Jersey General Refunding	3 %	1954	17,000.00	510.00
Borough of Avalon, New Jersey General Refunding	3 %	1955	17,000.00	510.00
Borough of Avalon, New Jersey General Refunding	3 %	1963	1,000.00	30.00
Borough of Avalon, New Jersey General Refunding	3 %	1965	14,000.00	420.00
Borough of Avalon, New Jersey General Refunding	3 %	1966	24,000.00	720.00
Borough of Avalon, New Jersey General Refunding	3 %	1967	24,000.00	720.00
Borough of Avalon, New Jersey General Refunding	3 %	1968	25,000.00	750.00
Borough of Avalon, New Jersey General Refunding	3 %	1969	9,000.00	270.00
Borough of Avalon, New Jersey General Refunding	3 %	1956-70	27,000.00	810.00
Borough of Avalon, New Jersey General Refunding	3 %	1956-71	27,000.00	810.00
Carson City School District No. 1 (High School) \$3,000.00 Par Value Matures Annually	3-1/2%	1950-55	3,000.00	201.25
Carson City School District No. 1 School (Second Issue) \$1,000 Par Value Matures Annually	3-1/2%	1950-56	3,000.00	105.00
Carson City Municipal Auditorium \$2,000 Par Value Matures Annually	4 %	1949-58	10,000.00	413.33
County of Clark Educational Dis- trict No. 1 (1937), \$3,000 Par Value Matures Annually	3-1/4%	1948-56	9,000.00	341.25
County of Clark Educational Dis- trict No. 1 (1938), \$3,000 Par Value Matures Annually	3-1/4%	1949-58	12,000.00	487.50
County of Clark Educational Dis- trict No. 1, \$2000 Par Value Matures Annually	2-3/4%	1952-61	16,000.00	467.50
Clark County Hospital, \$22,000 Par Value Matures Annually Be- ginning February 1, 1954	2-1/8%	1954-66	264,000.00	5,882.83

Note: Kafoury and Armstrong audit report shows additional columnar information as to transactions during the fiscal year.

<u>TITLE OF ISSUE</u>	<u>RATE OF INTEREST</u>	<u>DATE OF MATURITY</u>	<u>BALANCE JUNE 30, 1954 PAR VALUE</u>	<u>BOND INTEREST EARNED THIS FISCAL YEAR</u>
Clark County Airport, \$15,000 Par Value Matures Semi-annually	3 %	1949-66	375,000.00	\$ 11,700.00
City of Ely General Obligation Water Bonds, Series of June 1, 1953, \$25,000 Par Value Matures Annually Beginning June 1, 1954	3 %	1954-70	400,000.00	10,770.55
City of Elko Municipal Office and Fire Department	2-1/2%	1956	5,000.00	125.00
City of Elko Municipal Office and Fire Department, \$5,000 Par Value Matures Bi-annually Beginning June 1, 1957	2-1/2%	1957-63	20,000.00	500.00
City of North Las Vegas General Ob- ligation Sewer, Series of August 1, 1952	3 %	1955	5,000.00	150.00
City of North Las Vegas General Ob- ligation Sewer, Series of August 1, 1952, \$15,000 Par Value, Matures Annually Beginning August 1, 1956	3 %	1956-72	255,000.00	7,650.00
County of Storey High School, \$1000 Par Value Matures Annually	4 %	1950-56	2,000.00	100.00
Hudson County, New Jersey Hospital	4 %	1960	20,000.00	800.00
Hudson County, New Jersey Park	4-1/2%	1966	15,000.00	675.00
Hudson County, New Jersey Park	4 %	1954	5,000.00	200.00
Hudson County, New Jersey Park	4 %	1959	14,000.00	560.00
Las Vegas Grammar School District No. 12 Building	2-3/4%	1953	-	270.41
Las Vegas Grammar School District No. 12 Building	2-3/4%	1954	40,000.00	1,100.00
City of Las Vegas Storm Sewer \$13,000 Par Value Matures Annually	2-1/2%	1950-68	182,000.00	4,712.50
Lincoln County Court House, \$3,000 Par Value Matures Annually	3-1/2%	1949-57	12,000.00	437.50
Lincoln County Hospital, \$1,500 Par Value Matures Annually	3-1/2%	1949-57	6,000.00	218.75
Lyon County Court House Improvement \$1,500 Par Value Matures Annually	4 %	1949-54	1,500.00	80.00
Metropolitan Water District of Southern California, Colorado River Waterworks, Refunding	4 %	1974	35,000.00	1,400.00
Metropolitan Water District of Southern California, Colorado River Waterworks, Refunding	4 %	1977	50,000.00	2,000.00
Metropolitan Water District of Southern California, Colorado River Waterworks, Refunding	4 %	1982	10,000.00	400.00
Metropolitan Water District of Southern California, Colorado River Waterworks, Refunding	4 %	1984	5,000.00	200.00

Schedule No. 2
(Continued)

<u>TITLE OF ISSUE</u>	<u>RATE OF INTEREST</u>	<u>DATE OF MATURITY</u>	<u>BALANCE JUNE 30, 1954 PAR VALUE</u>	<u>BOND INTEREST EARNED THIS FISCAL YEAR</u>
City of New York Water Supply	4 %	1980	\$ 100,000.00	\$ 4,000.00
Township of North Bergen, New Jersey, Refunding	3-3/4%	1953	-	468.75
Township of North Bergen, New Jersey, Refunding	3-3/4%	1954	5,000.00	187.50
Township of North Bergen, New Jersey, Refunding	3-3/4%	1955	65,000.00	2,437.50
Township of North Bergen, New Jersey, Refunding	3-3/4%	1957	15,000.00	562.50
Township of North Bergen, New Jersey, Refunding	3-3/4%	1958	61,000.00	2,287.50
Township of North Bergen, New Jersey, Refunding	3-3/4%	1959	123,000.00	4,612.50
Township of North Bergen, New Jersey, Refunding	3-3/4%	1960	10,000.00	375.00
Paradise School District No. 8, \$1000 Par Value, Matures Annually	4 %	1950-56	2,000.00	100.00
Reno School District No. 10, \$135,000 Par Value, Matures Annually	2-3/4%	1951-64	1,485,000.00	40,837.50
Reno School District No. 10	2-3/4%	1965	110,000.00	3,025.00
Searchlight School District, \$500 Par Value Matures Annually	3-1/2%	1949-53	-	-
Sparks School District No. 29 School \$9,000 Par Value Matures Annually	3.4 %	1953-54		293.25
Sparks School District No. 29 School	3.4 %	1955	4,000.00	136.00
Sparks School District No. 29 School Series of September 15, 1947	3 %	1961	1,000.00	30.00
Sparks School District No. 29 School Series of September 15, 1947 \$27,000.00 Par Value, Matures Annually Beginning September 15, 1962	3 %	1962-64	81,000.00	2,430.00
Sparks School District No. 29 School Series of September 15, 1947, \$28,000 Par Value Matures Annually Beginning September 15, 1965	3 %	1965-66	56,000.00	1,680.00
Sparks School District No. 29 School Series of September 15, 1952, \$6,000 Par Value Matures Annually Beginning September 15, 1954	2-3/4%	1954-55	12,000.00	330.00
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1956	1,000.00	27.50
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1957	2,000.00	55.00
Sparks School District No. 29 School Series of September 15, 1952 \$4,000 Par Value Matures Annually Beginning September 15, 1958	2-3/4%	1958-59	8,000.00	220.00

Schedule No. 2
(Continued)

<u>TITLE OF ISSUE</u>	<u>RATE OF INTEREST</u>	<u>DATE OF MATURITY</u>	<u>BALANCE JUNE 30, 1954 PAR VALUE</u>	<u>BOND INTEREST EARNED THIS FISCAL YEAR</u>
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1960	\$ 5,000.00	\$ 137.50
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1961	6,000.00	165.00
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1962	7,000.00	192.50
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1963	8,000.00	220.00
Sparks School District No. 29 School Series of September 15, 1952 \$10,000 Par Value Matures Annually Beginning September 15, 1964	2-3/4%	1964-67	40,000.00	1,100.00
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1968	18,000.00	495.00
Sparks School District No. 29 School Series of September 15, 1952	2-3/4%	1969	17,000.00	467.50
Sparks School District No. 29 School Series of September 15, 1952 \$13,000 Par Value Matures Annually Beginning September 15, 1970	2-3/4%	1970-71	26,000.00	715.00
United States Treasury	2-7/8%	1955-60	82,000.00	2,357.50
United States Treasury	2-1/2%	1956-58	250,000.00	6,250.00
United States Treasury	2-1/2%	1963-68	100,000.00	2,500.00
United States Treasury	2-1/2%	1964-69	600,000.00	15,000.00
United States Treasury	2-1/2%	1964-69	800,000.00	20,000.00
United States Treasury	2-1/2%	1965-70	1,000,000.00	25,000.00
United States Treasury	2-1/2%	1966-71	400,000.00	10,000.00
United States Treasury	2-1/2%	1966-71	600,000.00	15,000.00
United States Treasury	2-1/2%	1967-72	300,000.00	7,500.00
United States Savings, Series G	2-1/2%	1953	-	-
United States Savings, Series G	2-1/2%	1954	50,000.00	1,979.17
United States Savings, Series G	2-1/2%	1955	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1958	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1959	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1960	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1961	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1962	500,000.00	12,500.00
United States Savings, Series G	2-1/2%	1963	100,000.00	2,500.00
United States Savings, Series K	2.76%	1964	200,000.00	5,520.00
United States Savings, Series K	2.76%	1966	150,000.00	1,035.00
Local Improvement District No. 4 of Walker River Irrigation District First Refunding, \$1,000 Matures Annually Beginning July 1, 1958	3 %	1959-64	4,000.00	135.00
Walker River Irrigation District, Second Refunding, \$14,000 Matures Annually Beginning July 1, 1960	3 %	1961	-	22.50
Walker River Irrigation District, Second Refunding	3 %	1962	-	112.50
Walker River Irrigation District Second Refunding	3 %	1963	-	90.00

Schedule 2
(Continued)

<u>TITLE OF ISSUE</u>	<u>RATE OF INTEREST</u>	<u>DATE OF MATURITY</u>	<u>BALANCE JUNE 30, 1954 PAR VALUE</u>	<u>BOND INTEREST EARNED THIS FISCAL YEAR</u>
White Pine County, General Obligation High School Build- ing, Series of April 1, 1954, \$27,000 Matures April 1, 1972 and April 1, 1974, \$7,000 Matures April 1, 1973	3 %	1972-74	\$ 61,000.00	\$ 120.31
Yerington High School District No. 1 General Obligation Building, Series of January 1, 1952, \$10,000 Matures Annually Commencing January 1, 1954 through 1971, \$15,000 Matures January 1, 1972	2-3/4%	1954-72	\$ 185,000.00	5,225.00
Totals			\$10,109,500.00	\$270,583.35
<u>CATASTROPHE FUND</u>				
United States Treasury	2-1/2%	1963-68	\$ 100,000.00	\$ 2,500.00
United States Savings, Series G	2-1/2%	1953	-	312.50
United States Savings, Series G	2-1/2%	1954	50,000.00	1,979.16
United States Savings, Series G	2-1/2%	1955	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1962	100,000.00	2,500.00
United States Savings, Series K	2.76%	1964	200,000.00	5,520.00
Totals			\$ 550,000.00	\$ 15,311.66
Total State Insurance Fund			\$10,659,500.00	\$285,895.01

NEVADA INDUSTRIAL COMMISSION

Schedule No. 3

BONDS OWNED
ACCIDENT BENEFIT FUND AND OCCUPATIONAL
DISEASES FUND, JUNE 30, 1954

<u>TITLE OF ISSUE</u>	<u>RATE OF INTEREST</u>	<u>DATE OF MATURITY</u>	<u>BALANCE JUNE 30, 1954 PAR VALUE</u>	<u>BOND INTEREST EARNED THIS FISCAL YEAR</u>
<u>ACCIDENT BENEFIT FUND :</u>				
Reno School District No. 10 School	2-3/4%	1965	\$ 25,000.00	\$ 687.50
Reno School District No. 10 School \$135,000 Par Value Matures An- nually Beginning July 1, 1966	2-3/4%	1966-68	405,000.00	11,137.50
Reno School District No. 10 School	2-3/4%	1969	70,000.00	1,925.00
City and County of San Francisco Spring Valley	4-1/2%	1970	5,000.00	225.00
City and County of San Francisco Hetch Hetchy	4-1/2%	1972	5,000.00	225.00
City and County of San Francisco	4-1/2%	1977	5,000.00	225.00
United States Savings, Series G	2-1/2%	1953	-	104.16
United States Savings, Series G	2-1/2%	1954	50,000.00	1,979.16
United States Savings, Series G	2-1/2%	1955	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1958	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1959	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1960	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1961	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1962	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1963	100,000.00	2,500.00
United States Savings, Series K	2.76 %	1966	75,000.00	517.50
United States Treasury	2-1/2%	1963-68	200,000.00	5,000.00
Totals			<u>\$1,540,000.00</u>	<u>\$39,525.82</u>
<u>EXCLUDED EMPLOYMENT:</u>				
United States Treasury	2-1/2%	1963-68	\$ 100,000.00	\$ 2,500.00
United States Savings, Series G	2-1/2%	1954	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1955	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1961	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1962	100,000.00	2,500.00
United States Savings, Series K	2.76 %	1964	100,000.00	2,760.00
Totals			<u>\$ 600,000.00</u>	<u>\$15,260.00</u>
Total Accident Benefit Fund			<u>\$2,140,000.00</u>	<u>\$54,785.82</u>
<u>OCCUPATIONAL DISEASES FUND:</u>				
City of Lovelock Sewer Improvement \$5,000 Par Value Matures Annually Beginning October 1, 1954	3-1/2%	1954-57	\$ 20,000.00	\$ 700.00
City of Lovelock Sewer Improvement \$5,000 Par Value Matures Annually Beginning October 1, 1959	3-1/2%	1959-61	15,000.00	525.00
United States Savings, Series G	2-1/2%	1961	100,000.00	2,500.00
United States Savings, Series G	2-1/2%	1963	100,000.00	2,500.00
United States Savings, Series K	2.76 %	1964	100,000.00	2,760.00
United States Savings, Series K	2.76 %	1966	75,000.00	517.50
Total Occupational Diseases Fund			<u>\$ 410,000.00</u>	<u>\$ 9,502.50</u>

NEVADA INDUSTRIAL COMMISSION
ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED JUNE 30, 1954

Rent		\$ 4,048.35
<u>Professional Services:</u>		
Actuaries - Fees and Expenses	\$ 32,637.50	
Auditors - Fees and Expenses	<u>7,233.73</u>	39,871.23
Claim Investigation		428.69
Transportation		544.98
<u>Automobile Expenses:</u>		
Commissioners	\$ 1,090.27	
Traveling Auditors	3,831.43	
Safety	1,457.16	
Claim Investigation	847.16	
Administrative	<u>39.55</u>	7,265.57
<u>Hotel Accounts:</u>		
Commissioners	\$ 1,932.05	
Traveling Auditors	2,186.45	
Safety	906.35	
Claim Investigation	903.31	
Administrative	<u>39.20</u>	5,967.36
<u>Salaries:</u>		
Administrative - Commissioners	\$ 39,640.28	
Administrative - General	22,657.33	
Administrative - I. B. M.	21,192.19	
Employers Accounts	64,619.47	
Claims	77,960.43	
Safety	<u>9,155.35</u>	235,225.05
Printing and Stationery		15,003.34
Postage		4,405.84
Office Supplies and Expense		23,387.69
General Expense		5,865.15
Building Maintenance		4,877.50
Building Improvements		11,611.72
Office Equipment		12,256.48
Contribution to Public Employees Retirement Fund		11,168.88
Industrial Insurance on Employees		<u>1,270.17</u>
Total Administrative Expense		<u>\$383,198.00</u>

Allocated To:

State Insurance Fund	\$202,711.74	
Accident Benefit Fund	152,512.80	
Occupational Diseases Fund	<u>27,973.46</u>	
Total		<u>\$383,198.00</u>

Note: The total administrative expense and bad debts has been allocated to each fund in proportion to the premiums earned for the fiscal year ended June 30, 1954.

NEVADA INDUSTRIAL COMMISSION

MISCELLANEOUS INCOME
FOR THE YEAR ENDED JUNE 30, 1954

Rentals	\$1,348.48	
Recovery of Bad Debts	<u>146.08</u>	
Total Miscellaneous Income		<u>\$1,494.56</u>
<u>Allocated To:</u>		
State Insurance Fund	\$ 790.62	
Accident Benefit Fund	594.84	
Occupational Diseases Fund	<u>109.10</u>	
Total		<u>\$1,494.56</u>

Note: Miscellaneous income has been allocated to each fund in proportion to the premiums earned for the fiscal year ended June 30, 1954.

Each of the statements submitted in the following pages constitutes an audit of receipts and disbursements of the agency or department concerned, but no formal covering letter has been addressed to the department or agency.

While no detailed audit has been made of the transactions, our examinations were made in accordance with generally accepted auditing standards and included such tests and other auditing procedures as we deemed necessary under the circumstances.

In our opinion, these statements correctly reflect the financial transactions for the periods under audit.

The legislative auditor's report on the University of Nevada
appears in full in the report of the Comptroller of the University.

STATE BOARD OF ACCOUNTANCY
BANK ACCOUNT

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
Balance, beginning of period	<u>\$1,800.29</u>	<u>\$2,134.19</u>
Receipts:		
Examination fees	\$ 425.00	\$ 625.00
Reciprocity fees	100.00	125.00
License Fees	215.00	240.00
Total Receipts	<u>\$ 740.00</u>	<u>\$ 990.00</u>
Total to be accounted for	<u>\$2,540.29</u>	<u>\$3,124.19</u>
Disbursements:		
Stationery & Supplies		\$ 120.31
Telephone & Telegraph		12.02
Newspaper notices		14.25
Examination Expense	\$ 218.60	249.50
Secretarial Expense	100.00	
Law Service, Commerce Clearing House	25.00	25.00
Engraving certificates	17.50	25.00
Dues	20.00	20.00
Refund, Examination fee	25.00	
Legal Service		210.00
Total Disbursements	<u>\$ 406.10</u>	<u>\$ 676.08</u>
Balance, end of period	<u>\$2,134.19</u>	<u>\$2,448.11</u>

ADJUTANT GENERAL AND NEVADA NATIONAL GUARD

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
Balance, beginning of period	<u>\$36,395.94</u>	<u>- -</u>
Receipts:		
Transferred in from Adjutant General Special Appropriation	\$ 147.34	\$70,331.80
Federal Reimbursement *		15,098.01
Refunds		56.99
Total Receipts	<u>\$ 147.34</u>	<u>\$85,486.80</u>
Total to be accounted for	<u>\$36,543.28</u>	<u>\$85,486.80</u>
Disbursements:		
Salaries	\$10,633.17	\$13,734.91
Travel Expense	833.46	1,074.80
Dues & Subscriptions	160.60	108.10
Freight, Express & Postage	257.91	
Industrial Insurance	906.12	700.30

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ADJUTANT GENERAL AND NEVADA NATIONAL GUARD

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Disbursements (Continued)		
Insurance, auto	\$ 80.02	\$ 107.76
Printing		153.90
Rent	804.67	4,717.28
Repairs	24.60	466.58
Retirement Contributions	475.53	551.67
Stationery & Supplies	1,386.75	3,028.54
Telephone & Telegraph	4,457.15	5,287.60
Construction		248.00
Office Equipment	1,567.64	
Physical Examinations	387.00	1,077.00
Recruiting, P. O. box rent, Bond, etc.	234.34	
Heating	5,276.18	5,913.56
Power and water	2,795.77	3,848.82
Materials & Supplies	1,590.13	
Nevada Rifle Association	1,365.75	
Lockers	3,306.37	
Reversion	.12	
Total Disbursements	<u>\$36,543.28</u>	<u>\$41,018.82</u>
Balance, end of period	<u>- -</u>	<u>\$44,467.98*</u>

• Adjutant General Book Balance	\$44,467.98
Add: Receipt of #10830 credited by Controller in June 1954, but not entered on Adj. Gen. books until July	537.76
Controller's Balance	<u>\$45,005.74</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
ADJUTANT GENERAL SPECIAL FUND		
Balance, beginning of period	<u>\$13,119.12</u>	<u>\$17,420.65</u>
Receipts:		
Federal Receipts	\$ 4,448.87	\$ 1,367.29
Total to be accounted for	<u>\$17,567.99</u>	<u>\$18,787.94</u>
Disbursements:		
Transferred from Adj. Gen. Special to Adj. Gen. and Nevada National Guard General Fund	\$ 147.34	
Transferred to State Highway Dep't for construction on runways, Reno Airport, for Air Nat'l Guard		\$14,000.00
Total Disbursements	<u>\$ 147.34</u>	<u>\$14,000.00</u>
Balance, end of period	<u>\$17,420.65</u>	<u>\$ 4,787.94</u>

ADVISORY MINING BOARD

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	<u>\$3,868.86</u>	<u>\$3,354.37</u>
Receipts:		
Appropriation		<u>\$1,215.64</u>
Total to be accounted for	<u>\$3,868.86</u>	<u>\$4,570.01</u>
Disbursements:		
Travel:		
In-state		\$ 262.57
Out-of-state		415.43
Total travel	<u>\$ 495.99</u>	<u>\$ 678.00</u>
Postage		2.30
Contract Services	18.50	17.00
Total disbursements	<u>\$ 514.49</u>	<u>\$ 697.30</u>
Balance, end of period	<u>\$3,354.37</u>	<u>\$3,872.71</u>

DEPARTMENT OF AGRICULTURE EXPERIMENTAL FERTILIZER FUND

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	<u>\$1,037.41</u>	<u>\$1,844.52</u>
Receipts		
Fertilizer Registrations & Tonnage Fees	<u>\$1,591.45</u>	<u>\$1,739.66</u>
Total to be accounted for	<u>\$2,628.86</u>	<u>\$3,584.18</u>
Disbursements:		
Salaries	\$ 725.00	
Industrial Insurance	9.89	
Printing	2.65	
Retirement contributions	34.55	
Stationery & Supplies	12.25	1.00
Fertilizer analysis		15.00
Total disbursements	<u>\$ 784.34</u>	<u>\$ 16.00</u>
Balance, end of period	<u>\$1,844.52 *</u>	<u>\$3,568.18</u>

* A non-reverting fund

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF AGRICULTURE APIARY INSPECTION FUND		
Balance, beginning of period	\$1,220.17	\$1,050.35
Receipts:		
Bee Tax (20¢ per stand)	\$1,403.60	\$1,624.56
Fee for hauling bees	25.00	
Total Receipts	\$1,428.60	\$1,624.56
Total to be accounted for	\$2,648.77	\$2,674.91
Disbursements:		
Salaries	\$1,102.00	\$1,023.50
Travel expense (in-state)	363.67	306.87
Industrial Insurance		5.52
Insurance, other than Industrial	10.95	
Postage	.25	.61
Printing	52.10	
Retirement contributions	14.15	15.85
Field Supplies	5.30	2.66
Bonds	25.00	25.00
Bee hauling expense	25.00	
Laboratory supplies		7.50
Total disbursements	\$1,598.42	\$1,387.51
Balance, end of period	\$1,050.35	\$1,287.40

DEPARTMENT OF AGRICULTURE STOCK INSPECTION FUND		
Balance, beginning of period	\$54,752.24	\$56,101.07
Receipts:		
Livestock Tax *	\$52,988.95	\$55,451.18
Brands recorded	406.00	346.00
Brand transfers	60.00	66.00
Brand inspections	1,602.40	1,705.24
Salesyard licensing fees	400.00	300.00
Brand books and supplements sold	160.00	140.50
Estrays sold	248.75	432.50
Miscellaneous	27.01	
Interest on bonds	750.00	750.00
Total receipts	\$56,643.11	\$59,191.42
Total to be accounted for	\$111,395.35	\$115,292.49
Disbursements:		
Salaries	\$ 31,479.17	\$ 28,186.65
Travel:		
In-state		8,551.53
Out-of-state		872.14
Total travel	9,535.65	
Dues & subscriptions	65.00	55.00
Freight & express	2.52	12.59

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DEPARTMENT OF AGRICULTURE
STOCK INSPECTION FUND

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
Industrial Insurance	\$ 289.09	\$ 152.10
Insurance, other than Industrial	169.70	86.68
Postage	388.62	321.51
Printing	252.59	166.75
Rent	1,469.00	1,444.00
Repairs	125.10	
Retirement contributions	1,312.80	1,078.80
Stationery & supplies	234.93	276.70
Telephone & telegraph	319.78	378.43
Utilities	367.80	401.65
Brand drawings	147.50	
Analysis		27.50
Advertising	692.27	131.51
Bonds	322.50	358.65
Field supplies	170.08	395.80
Office equipment, services	40.75	86.30
Vaccine	7,578.43	14,151.14
Pasture for stray	15.00	31.00
Office equipment	316.00	4.80
Total disbursements	<u>\$55,294.28</u>	<u>\$57,171.23</u>
Balance, end of period **	<u>\$56,101.07</u>	<u>\$58,121.26</u>

* Tax of 4 mills on the dollar for all livestock, excepting sheep and goats.

** An additional \$30,000 in City of Reno bonds.

DEPARTMENT OF AGRICULTURE - STATE QUARANTINE OFFICER
DIVISION OF PLANT INDUSTRY

Balance, beginning of period	\$19,529.31	
Receipts:		
Grading & certifying fees	\$ 4,922.23	\$ 3,891.65
Appropriation		70,142.00
Airplane License fees	50.00	150.00
Washoe County fees *	2,034.50	1,882.00
Clark County fees *	830.05	628.10
Federal government fees	101.50	
Insurance refund	38.13	
Total receipts	<u>\$ 7,976.41</u>	<u>\$76,693.75</u>
Total to be accounted for	<u>\$27,505.72</u>	<u>\$76,693.75</u>
Disbursements:		
Salaries	\$15,840.10	\$27,593.00
Travel expense:		
In-state		2,716.54
Out-of-state		476.95
Total travel expense	2,235.63	
Dues & Subscriptions	178.00	222.50
Freight & express	2.30	9.00

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	Fiscal Year 1952-1953	Fiscal Year 1953-1953
DEPARTMENT OF AGRICULTURE - STATE QUARANTINE OFFICER DIVISION OF PLANT INDUSTRY		
Disbursements: (continued)		
Industrial Insurance	\$ 133.21	\$ 149.00
Insurance, other than Industrial	98.12	339.18
Postage	1.05	111.08
Printing	202.94	160.35
Rent	1,545.06	1,800.00
Repairs	39.05	28.50
Retirement contributions	642.95	1,093.70
Stationery & supplies	235.59	312.52
Telephone & telegraph	719.07	288.13
Refund	49.00	
Maintenance & repair	131.70	74.23
Gasoline & oil	75.30	125.25
Utilities	30.00	
Laboratory equipment		54.35
Automobiles	1,556.62	
Office equipment	355.49	155.00
Field supplies & equipment	209.91	795.10
Bonds	25.00	25.00
Office equipment service	5.00	5.00
Clark County receipts	830.05	627.92
Washoe County receipts	2,034.50	1,608.79
Federal fees	271.58	335.72
Contract labor	58.50	
Total disbursements	<u>\$27,505.72</u>	<u>\$39,106.81</u>
Balance, end of period	<u>- -</u>	<u>\$37,586.94</u>

* Fees collected for aid remitted to counties and federal government.

DEPARTMENT OF AGRICULTURE - STATE QUARANTINE OFFICER INSECT PEST CONTROL		
Balance, beginning of period	\$6,875.01	- -
Receipts:		
Sales	\$ 14.82	\$ 30.00
Refunds	65.34	3.28
Appropriation		20,000.00
Total receipts	<u>\$ 80.16</u>	<u>\$20,033.28</u>
Total to be accounted for	<u>\$6,955.17</u>	<u>\$20,033.28</u>
Disbursements:		
Salaries	\$3,350.00	\$ 354.52
Travel expense (in-state)	856.45	722.49
Freight & express	2.82	
Industrial insurance	18.69	1.91
Insurance, other than Industrial	231.78	
Postage	.49	1.48

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	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF AGRICULTURE - STATE QUARANTINE OFFICER INSECT PEST CONTROL		
Disbursements (Continued)		
Rent	\$ 135.00	\$ 180.00
Repairs		34.11
Retirement contributions	142.80	7.50
Stationery & supplies	5.40	4.65
Telephone & telegraph	210.79	591.85
Truck maint. & repair	51.85	456.68
Gasoline & oil	159.03	46.26
Office equipment	168.85	
Field supplies	140.07	216.97
Automobiles	1,293.08	1,126.95
Field equipment	188.07	1,325.78
Chemicals		62.40
Field equipment repairs		30.00
Total disbursements	<u>\$6,955.17</u>	<u>\$ 5,163.55</u>
Balance, end of period	<u>- -</u>	<u>\$14,869.73</u>

DEPARTMENT OF AGRICULTURE - STATE QUARANTINE OFFICER NOXIOUS WEED CONTROL		
Balance, beginning of period	<u>\$5,173.35</u>	<u>- -</u>
Receipts:		
City of Reno contribution		\$ 250.00
Elko County contribution	\$1,464.00	
Lander County contribution	631.30	
Pershing County contribution	732.04	
Refund	4.20	19.36
Appropriation		20,000.00
Total receipts	<u>\$2,831.54</u>	<u>\$20,269.36</u>
Total to be accounted for	<u>\$8,004.89</u>	<u>\$20,269.36</u>
Disbursements:		
Salaries	\$4,762.84	\$ 3,182.22
Travel expense	1,113.76	
Freight & express	7.20	6.72
Industrial insurance	76.44	37.78
Insurance, other than Industrial	252.06	434.41
Postage	1.00	1.84
Printing		17.75
Retirement contribution	159.30	163.95
Stationery & supplies		7.15
Automobile maintenance & repair	1,023.15	2,664.38
Gasoline & oil	208.15	272.19
Automobile equipment		300.00
Field equipment		1,467.42
Field supplies	140.20	505.44
Spraying & chemicals	260.79	2,173.17
Truck hire		43.00
Total disbursements	<u>\$8,004.89</u>	<u>\$11,277.42</u>
Balance, end of period	<u>- -</u>	<u>\$ 8,991.94</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE BOARD OF ARCHITECTURE - BANK ACCOUNT		
Balance, beginning of period	\$ 700.61	\$1,327.69
Receipts:		
Licensing fees	\$ 550.00	\$ 855.00
Annual Dues	760.00	940.00
Total Receipts	<u>\$1,310.00</u>	<u>\$1,795.00</u>
Total to be accounted for	<u>\$2,010.61</u>	<u>\$3,122.69</u>
Disbursements:		
Salaries	\$ 380.00	\$ 380.00
Dues & subscriptions	25.00	25.00
Postage	25.83	20.38
Printing	53.70	105.30
Stationery & supplies	80.14	4.66
Telephone & telegraph	13.25	10.89
Transfer to state funds		1,000.00
Contribution NAAB	50.00	50.00
Secretary's bond	5.00	5.00
Accountant's audit	50.00	
Examination expense		30.00
NCARB Delegates convention		20.00
Refunds on overpayment of application fees and certifications		55.00
Total disbursements	<u>\$ 682.92</u>	<u>\$1,706.23</u>
Balance, end of period	<u>\$1,327.69</u>	<u>\$1,416.46</u>

STATE BOARD OF ARCHITECTURE - GENERAL

Balance, beginning of period	\$1,226.30	\$1,063.00
Receipts:		
Transfer from bank account		\$1,000.00
Total to be accounted for	<u>\$1,226.30</u>	<u>\$2,063.00</u>
Disbursements:		
Board members' expense	\$ 163.30	\$ 562.70
Balance, end of period	<u>\$1,063.00 *</u>	<u>\$1,500.30 **</u>

* Balance per State Board of Architecture books	\$2,390.69	
Deduct:		
Petty cash \$116.88		
Bank a / c 1210.81	<u>1,327.69</u>	
Balance, funds retained in Treasurer's office		<u>\$1,063.00</u>
** Balance per State Board of Architecture books	\$2,916.76	
Deduct:		
Petty cash \$ 96.50		
Bank account 1319.96	<u>1,416.46</u>	
Balance, funds retained in Treasurer's office		<u>\$1,500.30</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ATHLETIC COMMISSION - BANK ACCOUNT		
Balance, beginning of period	<u>\$1,962.43</u>	<u>\$2,302.83</u>
Receipts:		
Fees (Boxing, wrestling, referee licenses and 2% of gate receipts)	\$1,227.30	\$1,383.92
Bond forfeiture		<u>1,000.00</u>
Total receipts	<u>\$1,227.30</u>	<u>\$2,383.92</u>
Total to be accounted for	<u>\$3,189.73</u>	<u>\$4,686.75</u>
Disbursements:		
Travel expense (No allocation)	\$ 500.00	\$ 769.00
Dues & subscriptions		25.00
Postage	22.85	
Printing	96.50	52.00
Stationery & supplies	150.00	33.20
Telephone & telegraph	77.55	22.15
Refunds	40.00	
Payment of promotion leins w/\$1000 forfeiture bond		999.83
Total disbursements	<u>\$ 886.90</u>	<u>\$1,901.18</u>
Balance, end of period	<u>\$2,302.83</u>	<u>\$2,785.57</u>

ATTORNEY GENERAL - APPROPRIATED FUND

Balance, beginning of period	<u>\$31,246.23</u>	<u>- -</u>
Receipts		
Appropriation		<u>\$62,309.62</u>
Total to be accounted for	<u>\$31,246.23</u>	<u>\$62,309.62</u>
Disbursements:		
Salaries	\$22,700.00	\$25,399.44
Travel:		
In-state		227.20
Out-of-state		274.70
Total travel	150.95	
Dues & subscriptions	100.00	100.00
Freight & express	9.36	7.92
Industrial insurance	165.61	88.75
Postage	115.00	100.00
Printing	2,104.15	172.95
IBM maintenance	75.00	75.00
Retirement contributions	1,129.14	1,018.05
Stationery & supplies	298.36	188.77
Telephone & telegraph	593.95	634.57
Office equipment	249.44	127.49
Notarial bond, commission, seal and filing		47.00
Law books		66.25
Reversion	<u>3,555.27</u>	
Total disbursements	<u>\$31,246.23</u>	<u>\$28,528.09</u>
Balance, end of period	<u>- -</u>	<u>\$33,781.53</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
ATTORNEY GENERAL COUNSEL FOR THE COLORADO RIVER COMMISSION		
Balance, beginning of period	\$1,837.09	\$1,963.89
Receipts:		
Transfer from Colorado River Commission Fund	\$6,000.00	\$6,000.00
Total to be accounted for	\$7,837.09	\$7,963.89
Disbursements:		
Salaries	\$5,599.98	\$5,100.00
Industrial insurance	35.10	29.16
Retirement contributions	238.12	244.25
Total disbursements	\$5,873.20	\$5,373.41
Balance, end of period	<u>\$1,963.89</u> *	<u>\$2,590.48</u>

* A non-reverting fund.

ATTORNEY GENERAL DEFENDING SUITS		
Balance, beginning of period	\$4,146.86	-
Appropriation		\$5,000.00
Total to be accounted for	\$4,146.86	\$5,000.00
Disbursements:		
Travel:		
Instate		\$ 149.20
Out-of-state		338.60
Total travel	\$ 333.43	
Telephone & telegraph	10.73	
Reporters' fees and transcripts	704.66	
Brief (California Electric case - Dillon)		750.00
Psychiatric examination (Sollars)		35.00
Reversion	3,098.04	
Total disbursements	\$4,146.86	\$1,272.80
Balance, end of period	<u>- -</u>	<u>\$3,727.20</u>

ATTORNEY GENERAL COUNSEL FOR HIGHWAY DEPARTMENT		
Balance, beginning of period	\$7,167.13	\$5,809.44
Receipts:		
Transfers from Highway Department Funds	\$3,300.00	\$4,200.00
Total to be accounted for	\$10,467.13	\$10,009.44
Disbursements:		
Salaries	\$4,400.00	\$4,999.92
Industrial insurance	32.93	26.15
Retirement contributions	224.76	242.58
Total disbursements	\$4,657.69	\$5,268.65
Balance, end of period	<u>\$5,809.44</u>	<u>\$4,740.79</u>

Fiscal Year	Fiscal Year
<u>1952-1953</u>	<u>1953-1954</u>

ATTORNEY GENERAL
COLORADO RIVER COMMISSION INTERVENTION
Created by 1953 Legislature, Chapter 214

Receipts:		
Transfer from Colorado River Commission Funds		\$50,000.00
Total to be accounted for		<u>\$50,000.00</u>
Disbursements:		
Salaries		\$10,800.00
Travel (in-state)		1,093.85
Freight & express		9.26
Industrial insurance		19.44
Printing		203.25
Telephone & telegraph		151.80
Total disbursements		<u>\$12,277.60</u>
Balance, end of period		<u>\$37,722.40</u>

SUPERINTENDENT OF BANKS - APPROPRIATED

Balance, beginning of period	\$25,477.78	- -
Receipts:		
Transfer to travel from salary	1,000.00	
Appropriation		\$52,292.40
Total to be accounted for	<u>\$26,477.78</u>	<u>\$52,292.40</u>
Disbursements:		
Salaries	\$18,863.85	\$20,753.00
Travel expense:		
In-state		2,746.92
Out-of-state		419.40
Total travel	3,367.69	
Dues & subscriptions	178.00	138.00
Industrial insurance	136.20	84.87
Postage	195.00	57.12
Printing	237.35	86.40
Retirement contributions	933.39	840.80
Stationery & supplies	214.96	245.32
Telephone & telegraph	177.56	207.57
Office equipment	446.33	35.55
Transfer from salary to travel	1,000.00 *	
Reversion	727.45	
Total disbursements	<u>\$26,477.78</u>	<u>\$25,614.95</u>
Balance, end of period	<u>- -</u>	<u>\$26,677.45</u>

* \$1,000 transferred from Salary Fund to Travel Fund by 1953 Legislature. See Chap. 67, Stats, of Nevada 1953.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SUPERINTENDENT OF BANKS - STATE BOARD OF FINANCE		
Balance, beginning of period	\$ 845.19	--
Receipts:		
Appropriation		\$1,080.00
Total to be accounted for	\$ 845.19	\$1,080.00
Disbursements:		
Salaries	\$ 271.25	\$ 60.00
Travel (in-state)	216.45	65.95
Industrial insurance	5.00	
Postage		70.00
Printing	15.10	
Telephone & telegraph	72.20	107.24
Reversion	265.19	
Total disbursements	\$ 845.19	\$ 303.19
Balance, end of period	--	\$ 776.81

SUPERINTENDENT OF BANKS - BUILDING & LOAN		
Balance, beginning of period	\$1,000.00	\$1,000.00
Receipts:		
License fees	\$ 412.00	\$ 916.46
Total to be accounted for	\$1,412.00	\$1,916.46
Disbursements:		
Travel (in-state)	\$ 205.21	\$ 64.00
Printing		106.50
Reversion	206.79 *	745.96 *
Total disbursements	\$ 412.00	\$ 916.46
Balance, end of period	\$1,000.00	\$1,000.00
* By statute, any amount in the Building & Loan Fund in excess of \$1,000 reverts to the General Fund at the close of each fiscal year.		

SUPERINTENDENT OF BANKS - SMALL LOAN		
Balance, beginning of period	\$2,500.00	\$2,500.00
Receipts:		
Fees	\$1,300.00	\$1,200.00
Total to be accounted for	\$3,800.00	\$3,700.00
Disbursements:		
Travel (in-state)	\$ 41.25	\$ 65.55
Dues & subscriptions	20.00	20.00
Printing		145.00
Telephone & telegraph	1.70	
Reversion	1,237.05 *	969.45 *
Total disbursements	\$1,300.00	\$1,200.00
Balance, end of period	\$2,500.00	\$2,500.00

* By statute, any amount in the Small Loan Fund in excess of \$2,500 reverts to the General Fund at the close of each fiscal year.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
BOARD OF BARBER EXAMINERS -- BANK ACCOUNT		
Balance, beginning of period	•	<u>\$1,192.96</u>
Receipts:		
Examination fees		\$2,000.00
License renewal fees		1,745.00
Apprentice fees		<u>345.00</u>
Total receipts		<u>\$4,090.00</u>
Total to be accounted for		<u>\$5,282.96</u>
Disbursements:		
Salaries		\$1,320.00
Board members per diem		1,101.40
Dues & subscriptions		25.00
Printing		224.32
Rent		120.00
Stationery & supplies		41.25
Telephone & telegraph		14.33
Inspection expense		747.00
Officer's bond		10.00
Legal expense		<u>25.00</u>
Total disbursements		<u>\$3,628.30</u>
Balance, end of period		<u>\$1,654.66</u>
* Audit report made for fiscal year 1952-1953.		

BOARD OF EXAMINERS IN BASIC SCIENCES		
Balance, beginning of period	<u>\$ 133.54</u>	<u>\$ 359.54</u>
Receipts:		
Examination fees	<u>\$ 936.00</u>	<u>\$1,247.00</u>
Total to be accounted for	<u>\$1,069.54</u>	<u>\$1,606.54</u>
Disbursements:		
Salaries	\$ 675.00	\$ 696.00
Dues & subscriptions	25.00	25.00
Postage	10.00	10.00
Premium on official bond	<u>5.00</u>	<u>5.00</u>
Total disbursements	<u>\$ 710.00</u>	<u>\$ 736.00</u>
Balance, end of period	<u>\$ 359.54</u> *	<u>\$ 870.54</u>
* A non-reverting fund.		

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
BUDGET DIRECTOR		
Balance, beginning of period	\$12,460.72	- -
Receipts:		
Appropriation		\$31,336.00
Reimbursement - travel expense		23.62
Total to be accounted for	\$12,460.72	\$31,359.62
Disbursements:		
Salaries	\$ 9,983.42	\$12,248.44
Travel expense: in-state	166.10	80.75
Industrial insurance	59.19	51.55
Postage	32.38	41.00
Printing	175.25	20.15
Retirement contributions	445.77	474.92
Stationery & supplies	362.21	166.54
Telephone & telegraph	391.99	210.18
Office Equipment	409.11	222.34
Reversion	435.30	
Total disbursements	\$12,460.72	\$13,515.87
Balance, end of period	- -	\$17,843.75

DEPARTMENT OF BUILDINGS & GROUNDS - APPROPRIATED

Balance, beginning of period	\$71,780.29	- -
Receipts:		
Sales, rentals, reimbursements, etc.	\$17,199.27	\$43,097.33
Transfer from Operating Expense to Equipment		1,000.00
Transfer from Salaries to Travel		100.00
Appropriation		189,209.65
Total receipts	\$17,199.27	\$233,406.98
Total to be accounted for	\$88,979.56	\$233,406.98
Disbursements:		
Salaries	\$53,002.64	\$97,923.12
Travel expense - in-state		210.91
Freight & express	113.27	83.64
Industrial insurance	768.45	454.56
Insurance, other than industrial	91.90	79.29
Postage	24.16	30.00
Printing	21.35	35.15
Repairs	2,784.64	3,232.17
Retirement contributions	2,744.14	4,941.42
Stationery & supplies	5,407.42	8,255.16
Telephone & telegraph	246.29	242.65
Gasoline & oil (truck)	321.35	384.26
Power	5,880.65	12,020.87
Fire alarm system	1,515.08	1,404.52
Time service	45.00	33.75
Water	1,035.00	
Contract labor	300.50	1,200.00
Paint	401.17	1,021.55

(Continued next page)

Fiscal Year
1952-1953

Fiscal Year
1953-1954

DEPARTMENT OF BUILDINGS AND GROUNDS - APPROPRIATED

Disbursements (continued)

Fuel oil	\$11,393.95	\$12,437.47
Capitol grounds maintenance	420.00	1,264.90
Transfer to Equipment from Operating Expense		1,000.00
Transfer to travel from Salaries		100.00
Cigarettes for vending machine		213.48
Office equipment		360.00
Fixtures		1,571.68
Other equipment	1,312.74	845.15
Miscellaneous	308.81	1,833.41
Reversion	841.05	
Total disbursements	\$88,979.56	\$151,179.11
Balance, end of period	- -	\$ 82,227.87

DEPARTMENT OF BUILDINGS & GROUNDS - PRISON PIPE LINE FUND

Balance, beginning of period	\$ 642.74
Receipts:	
None. Job completed. No appropriation for 1953-1954 fiscal year.	
Disbursements:	
Supplies & materials	\$ 517.74
Contract labor	125.00
Total disbursements	\$ 642.74
Balance, end of period	- -

DEPARTMENT OF BUILDINGS & GROUNDS - CAPITOL REPAIRS

Balance, beginning of period	\$ 9.56
Receipts:	
None. Program included in Renovation and Repair Fund for fiscal year 1953-1954.	
Disbursements:	
Reversion	\$ 9.56
Balance, end of period	- -

DEPARTMENT OF BUILDINGS & GROUNDS - FIRE ALARM SYSTEM

Balance, beginning of period	\$ 243.20
Receipts:	
None. Expenses incurred for maintenance and repair of fire alarm system paid from Buildings and Grounds General Appropriated Fund.	
Disbursements:	
Fire extinguishers	\$ 195.00
Reversion	48.20
Total disbursements	\$ 243.20
Balance, end of period	- - - -

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF BUILDINGS AND GROUNDS - PRINTING OFFICE REPAIR		
Balance, beginning of period	\$ 22.09	
Receipts:		
None. Expenses incurred in fiscal year 1953-54 paid out of Renovation and Repair Fund		
Disbursements:		
Reversion	\$ 22.09	
Balance, end of period	- -	

DEPARTMENT OF BUILDINGS & GROUNDS - MANSION FURNISHING FUND		
Balance, beginning of period	\$4,960.41	*
Receipts:		
From Mansion Maintenance Fund to Furniture Fund	\$ 223.80	
Total to be accounted for	\$5,184.21	
Disbursements:		
Floor coverings	\$4,147.00	
Furniture & furniture repair	490.82	
Wall paper	12.75	
Upholstery material	28.71	
Linens	71.97	
Bid advertising	40.60	
Paint	8.53	
Dishes and utensils	293.83	
Labor (repairs, etc.)	90.00	
Total disbursements	\$5,184.21	
Balance, end of period	- -	

* Chapter 280, Statutes of Nevada 1951. No appropriation for fiscal year 1953-1954.

DEPARTMENT OF BUILDINGS & GROUNDS - LOST CITY MUSEUM		
Receipts:		
Appropriation made available by 1953 Legislature; Chapter 328, Statutes of Nevada 1953		\$9,000.00
Disbursements		
Salaries		\$3,000.00
Industrial insurance		12.15
Repairs		275.00
Retirement contributions		141.35
Stationery & supplies		44.07
Utilities		80.73
Fuel (wood)		30.00
Air conditioner		157.98
Miscellaneous		55.50
Total disbursements		\$3,796.78
Balance, end of period		\$5,203.22

DEPARTMENT OF BUILDINGS & GROUNDS - RENOVATION & REPAIRS

Mar. 27, 1953

to

June 30, 1954

Receipts:

Appropriation (Chap. 288, Stats. of Nev., 1953)

\$57,300.00

Reimbursements

302.07

Total to be accounted for

\$57,602.07

Disbursements:

Advertising bids	\$ 120.05
Freight & express	21.28
Stationery & supplies	1,620.10
Industrial insurance	25.70
Painting supplies	1,494.28
Electrical repairs	3,478.90
Retirement contributions	140.21
Contractors' fees	1,877.45
Labor	120.00
Rubber tile	1,441.45
Plumbing	62.66
Furnace	14,233.73
Salaries	4,674.48
Maintenance Capitol grounds	2,779.00
Equipment	738.00
Mansion repairs	2,703.35
Supreme Court repairs	2,364.16
Printing office repairs	2,168.92
Capitol repairs	16,228.73
Heroes Memorial Bldg. repairs	388.75
State office building repairs	45.00
Miscellaneous	<u>450.37</u>

Total disbursements

57,176.57

Balance, end of period (June 30, 1954)

\$ 425.50

CHILDREN S HOME - APPROPRIATED FUND

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	\$101,140.68	- -
Receipts:		
Transfer from General Support to Equipment Fund	\$ 2,000.00	
Appropriation		\$317,300.12
Miscellaneous receipts		795.62
Total receipts	\$ 2,000.00	\$318,095.74
Total to be accounted for	\$103,140.68	\$318,095.74
Disbursements:		
Salaries	\$ 36,695.09	\$ 47,300.47
Travel:		
In-state		21.00
Out-of-state		284.83
Total travel	625.93	
Dues & subscriptions	69.25	97.42
Freight & express	166.05	125.45
Industrial insurance	496.54	233.78
Other insurance		366.94
Postage	127.39	84.66
Printing	177.28	5.50
Repairs	4,623.99	12,998.40
Retirement contributions	2,343.92	2,492.52
Stationery & supplies	127.82	43.12
Telephone & telegraph	311.66	286.00
Maintenance & repair trucks	1,245.43	871.46
Gasoline & oil - trucks	675.40	651.76
Utilities	2,277.63	10,307.13
Sprinkler system		556.59
Office equipment	405.25	51.70
Food	17,290.14	17,686.48
Farm expense	8,255.00	5,857.84
Clothing	5,635.56	5,943.64
Janitor & laundry supplies	2,040.73	1,689.74
Medical supplies	1,738.74	2,392.61
Educational, amusement, allowances	4,414.30	3,082.63
Household equipment	127.52	
Kitchen equipment	603.00	
Playground equipment		47.52
Furniture	676.65	3,095.85
Other expense	9,913.17	1,945.48
Transfer to Equipment from General Support	2,000.00	
Transfer to School Tuition		39,548.00
Transfer to Hospital Building Fund		35,000.00
Reversion	77.24	
Total disbursements	\$103,140.68	\$193,068.52
Balance, end of period	- -	\$125,027.22

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
CHILDRENS HOME - SCHOOL TUITION		
Balance, beginning of period	\$23,000.00	
Receipts:		
Transferred from General Support		\$39,548.00
Total to be accounted for	\$23,000.00	\$39,548.00
Disbursements:		
Tuition to Carson School District	\$23,000.00	\$19,774.36
Balance, end of period	\$ - -	\$19,773.64

CHILDRENS HOME - GIFTS		
Balance, beginning of period	\$1,404.08	\$3,000.00
Receipts:		
Gifts, sales, etc.	\$2,358.71	\$3,105.39
Total to be accounted for	\$3,762.79	\$6,105.39
Disbursements:		
Draperies, furniture, equipment	\$ 762.79	\$2,898.58
George Rowlett Trust Fund for Virginia Carroll		200.00
Livestock for children		650.00
Paintings		135.00
Total disbursements	\$ 762.79	\$3,883.58
Balance, end of period	\$3,000.00	\$2,221.81

CHILDRENS HOME - HENRY WOOD CHRISTMAS FUND		
Receipts:		
Interest	\$ 829.15	\$ 841.27
Disbursements:		
Christmas gifts	\$ 530.95	\$ 841.27
Childrens savings accounts	298.20	
Total disbursements	\$ 829.15	\$ 841.27
Balance, end of period	- -	- -

CHILDRENS HOME - REPAIR FUND		
	Mar. 27, 1953	Fiscal Year
	June 30, 1953	1953-1954
Balance, beginning of period		\$2,729.93
Receipts:		
Appropriation - Mar. 27, 1953; Chap. 266, Stats. 1953	\$6,000.00	
Total to be accounted for	\$6,000.00	\$2,729.93
Disbursements:		
Plumbing	\$1,095.97	\$ 755.33
Painting	932.33	334.27
Carpenter	1,241.77	1,633.08
Miscellaneous		7.25
Total disbursements	\$3,270.07	\$2,729.93
Balance, end of period	\$2,729.93	- - -

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
CHILDRENS HOME - 4 H FUND		
Balance, beginning of period	\$ 66.08	\$ 50.00
Receipts:		
Miscellaneous	\$ 50.00	\$ 35.00
Total to be accounted for	\$ 116.08	\$ 85.00
Disbursements:		
Purchase of stock	\$ 66.08	\$ 68.00
Balance, end of period	\$ 50.00	\$ 17.00

CHILDRENS HOME - CAPITAL IMPROVEMENTS - HOSPITAL		
Receipts:		
Appropriation (Made available by 1953 Legislature in General Appropriation Act.)		\$35,000.00
Disbursements:		
Architect		\$ 2,307.41
Contractor		26,433.97
Telephone		36.38
Equipment for new building		3,175.25
Miscellaneous		53.70
Total disbursements		\$32,006.71
Balance, end of period		\$ 2,993.29

CHILDRENS HOME - BUILDING AND REPAIR FUND		
Balance, beginning of period	\$3,232.79	
Receipts:		
None		
Disbursements:		
Plumbing	\$ 424.50	
Architect	81.98	
Carpenter	924.89	
Building supplies	1,801.42	
Total disbursements	\$3,232.79	
Balance, end of period	- -	

CHILDRENS HOME - LUELLA RHODES GARVEY FUND		
Balance, beginning of period	\$1,125.00	\$1,375.00
Receipts:		
Interest on investments	250.00	250.00
Total to be accounted for	\$1,375.00	\$1,625.00
Disbursements:		
None		
Balance, end of period	\$1,375.00	\$1,625.00

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
BOARD OF CHIROPRACTIC EXAMINERS - BANK A/C		
Balance, beginning of period	\$4,448.49	\$5,341.12
Receipts:		
License renewals	\$6,825.50	\$6,692.50
Examination & license fees	25.00	65.00
Reinstatement fees	150.00	350.00
Miscellaneous	19.00	160.00
Total receipts	\$7,019.50	\$7,265.50
Total to be accounted for	\$11,467.99	\$12,608.62
Disbursements:		
Salaries	\$1,215.00	\$1,539.00
Travel Expense:		
In-state		\$2,680.51
Out-of-state		650.58
Total travel	3,767.70	
Postage	177.43	143.52
Printing	184.79	62.75
Stationery & supplies	67.98	39.91
Telephone & telegraph	346.73	277.25
Office equipment	174.90	
Legal fees	35.00	70.00
Miscellaneous	157.34	112.50
Total disbursements	\$6,126.87	\$5,576.02
Balance, end of period	\$5,341.12	\$7,032.60

CIVIL AIR PATROL		
Balance, beginning of period	\$2,313.91	--
Receipts:		
Appropriation		\$3,000.00
Total to be accounted for	\$2,313.91	\$3,000.00
Disbursements:		
Freight & express	\$ 6.04	
Insurance, other than industrial	128.00	\$ 385.40
Repairs to planes & equipment	1,214.16	126.82
Telephone & telegraph		54.99
Utilities	224.80	500.14
Ferrying planes	357.32	102.15
Search & rescue mission expense	17.09	204.54
Miscellaneous expense		115.00
Reversion	366.50	
Total disbursements	\$2,313.91	\$1,489.04
Balance, end of period	--	\$1,510.96

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
CIVIL DEFENSE AGENCY		
Balance, beginning of period	\$10,746.30	- -
Receipts:		
Appropriation		\$24,764.50
Total to be accounted for	\$10,746.30	\$24,764.50
Disbursements:		
Salaries	\$ 5,993.05	\$ 8,820.00
Travel expense:		
In-state		940.39
Out-of-state		659.06
Total travel	1,005.01	
Dues & subscriptions	50.00	55.00
Freight & express		18.94
Industrial insurance	34.73	34.21
Postage	191.75	115.00
Printing	88.30	118.38
Repairs		15.00
Retirement contributions	104.60	330.83
Stationery & supplies	93.57	192.63
Telephone & telegraph	231.08	449.05
Office equipment & furniture	1,123.32	
Matching fund project	100.00	
Projector, screen, supplies	242.63	
Adding machine	200.00	
Film splicer		21.19
Recording machine		62.83
Projector		133.35
Pictures - "A - Bomb Effects"		30.00
Films		109.31
Miscellaneous	57.10	
Reversion	1,231.16	
Total disbursements	\$10,746.30	\$12,105.17
Balance, end of period	- -	\$12,659.33

COLORADO RIVER COMMISSION - SPECIAL

Balance, beginning of period	\$129,258.39	\$125,665.64
Receipts:		
Sale of power	\$2,282,023.04	\$2,693,999.66
Refund on sub-station contract		4,153.23
Total receipts	\$2,282,023.04	\$2,698,152.89
Total to be accounted for	\$2,411,281.43	\$2,823,818.53
Disbursements:		
Salaries	\$ 49,252.58	\$ 75,261.97
Travel Expense:		
In-state		7,202.26
Out-of-state		3,706.65
Total travel	8,441.14	
Dues & subscriptions	643.70	639.00
Freight & express	1.56	9.26

(Continued next page)

COLORADO RIVER COMMISSION -- SPECIAL

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Disbursements (continued):		
Industrial insurance	\$ 171.75	\$ 270.04
Insurance (other than industrial)	326.64	331.89
Postage	148.99	144.68
Printing	332.73	692.09
Rent	1,528.80	1,512.00
Repairs	40.70	105.60
Retirement contributions	1,472.64	1,530.23
Stationery & supplies	436.27	727.44
Telephone & telegraph	2,042.90	2,068.19
Truck & other auto expense		100.75
Office equipment	1,085.80	44.20
Littlefield Power Project	1,435.08	1,749.60
Power plant survey	7,500.00	
Engineering consultation	1,419.95	
Snow survey	150.00	150.00
Purchased power	2,208,894.13	2,602,478.90
Advance payment on sub-station		10,000.00
Miscellaneous	290.43	
Chemical analysis		88.00
Personnel administration cost		96.16
Maintenance of guaging stations		600.00
Rental, cleaning equipment & insulators		510.00
Southern Nevada 60 KV facilities for Cal-Pac		1,745.17
Photography		236.38
Tabulation charges		75.00
	<hr/>	<hr/>
Total disbursements	\$2,285,615.79	\$2,712,075.46
	<hr/>	<hr/>
Balance, end of period	\$ 125,665.64	\$ 111,743.07

CONTRACTORS' BOARD -- BANK ACCOUNT

	Calendar Year 1952-1953	Calendar Year 1953-1954
Balance, beginning of period	\$19,855.61	\$26,320.34
Receipts:		
New licenses and renewals	\$29,325.00	\$35,805.00
Applications pending & fees retained	2,340.00	3,180.00
License lists	60.00	115.00
Miscellaneous		34.30
Total receipts	\$31,725.00	\$39,134.30
Total to be accounted for	\$51,580.61	\$65,454.64
Disbursements:		
Salaries	\$15,558.00	\$20,211.00
Traveling expense:		
Mileage	1,619.55	2,201.36
Subsistence (Includes Board members expense)	3,298.90	3,886.75
Industrial insurance	82.68	103.47
Postage	484.96	643.91
Rent	1,599.00	1,740.00
Repairs	30.09	34.60
Stationery & supplies	732.97	1,127.91
Telephone & telegraph	420.77	661.85
Credit reports & investigations	143.75	403.86
Legal expense	1,200.00	1,450.00
Post office & safety deposit box rents	17.00	19.00
Moving expense	27.60	
Notary expense	35.00	
Miscellaneous	10.00	10.95
Total disbursements	\$25,260.27	\$32,494.66
Balance, end of period	\$26,320.34	\$32,959.98

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
STATE CONTROLLER - APPROPRIATED		
Balance, beginning of period	<u>\$37,500.24</u>	<u>- -</u>
Receipts:		
Appropriation		\$91,012.40
Miscellaneous receipts	\$ 8.75	
Transfer to Operating Expense from Equipment	427.50	
Reimbursement from Welfare Department for checks transferred to Operating & Salary Expense		568.50
Total receipts	<u>\$ 436.25</u>	<u>\$ 568.50</u>
Total to be accounted for	<u>\$37,936.49</u>	<u>\$91,580.90</u>
Disbursements:		
Salaries	\$25,940.21	\$29,993.47
Travel expense (in-state)	251.04	148.75
Dues & subscriptions		10.00
Freight & express	172.53	145.36
Industrial insurance	112.29	135.57
Postage	1,755.74	1,186.89
Printing	2,371.20	2,788.24
Repairs	293.36	180.16
Retirement contributions	1,274.39	1,295.16
Stationery & supplies	710.57	715.20
Telephone & telegraph	513.85	610.72
Office equipment	878.14	108.95
State warrants	1,170.50	1,591.61
Printed I. B. M. forms and cards	1,794.62	1,597.78
Transfer from Equipment to Operating Expense	427.50	
Transfer from Equipment to Tabulating Equipment	10.01	
Reversion	<u>260.54</u>	<u>- -</u>
Total disbursements	<u>\$37,936.49</u>	<u>\$40,507.86</u>
Balance, end of period	<u>\$ - -</u>	<u>\$51,073.04</u>

STATE CONTROLLER -- EQUIPMENT		
Balance, beginning of period	<u>\$ 7,432.25</u>	<u>\$ 7,416.54</u>
Receipts:		
Reimbursement from Welfare Department for check writing	\$ 135.75	
Transfer from Controller's Fund	10.01	
Total to be accounted for	<u>\$7,578.01</u>	<u>\$7,416.54</u>
Disbursements:		
I. B. M. rental	<u>\$ 7,578.01</u>	<u>\$ 7,416.54</u>
Balance, end of period	<u>- -</u>	<u>- -</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
BOARD OF COSMETOLOGY --- BANK ACCOUNT		
Receipts:		
Manicure examinations		\$ 80.00
Delinquent fees		456.00
Hairdressers' examinations	\$1,999.50	1,770.00
Beauty shop licenses	362.50	574.00
Renewals & miscellaneous	1,602.50	2,506.50
Beauty school fees	125.00	125.00
Fees on deposit	75.00	92.50
Total receipts	<u>\$4,164.50</u>	<u>\$5,604.00</u>
Disbursements:		
Salaries	\$2,415.00	\$2,600.00
Travel expense (in-state)	921.19	642.50
Dues & subscriptions		60.00
Postage	50.00	92.00
Printing	71.45	123.60
Rent	160.00	120.00
Stationery & supplies	107.65	63.89
Telephone & telegraph	383.05	439.75
Office equipment	81.18	86.01
Bond refunds	65.00	
Witness and extra help		75.00
Total disbursements	<u>\$4,254.52</u>	<u>\$4,302.75</u>
Balance, end of period	<u>(\$ 90.02) *</u>	<u>\$1,301.25</u>

* Secretary of Board of Cosmetology states that fees are insufficient to cover expenses and are shown in above form to indicate same.

BOARD OF DENTAL EXAMINERS - BANK ACCOUNT		
Balance, beginning of period	<u>\$1,431.86</u>	<u>\$2,251.45</u>
Receipts:		
License renewals	\$ 617.00	\$ 590.00
Application fees	1,175.00	1,950.00
Total receipts	<u>\$1,792.00</u>	<u>\$2,540.00</u>
Total to be accounted for	<u>\$3,223.86</u>	<u>\$4,791.45</u>
Disbursements:		
Salaries	\$ 455.00	\$1,390.00
Travel expense (in-state)	340.00	774.43
Dues & subscriptions	5.00	13.00
Postage	17.86	63.89
Printing	98.00	294.08
Rent	25.00	5.00
Stationery & supplies	26.55	417.84
Gifts	5.00	146.08
Nevada Bank of Commerce		6.04
Attorney fees		200.00
National Board meeting expense		100.00
Plumbing repairs		50.47
Total disbursements	<u>\$ 972.41</u>	<u>\$3,460.83</u>
Balance, end of period	<u>\$2,251.45</u>	<u>\$1,330.62</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION DISTRIBUTIVE SCHOOL FUND GENERAL SCHOOL SUPPORT		
Balance, beginning of period	<u>\$2,587,964.74*</u>	<u>\$ 677,980.70</u>
Receipts:		
1953 Statutes of Nevada, Chap. 294		\$4,633,336.31
1953 Statutes of Nevada, Chap. 323		1,601,944.00
1954 Special Session, Chap. 10		943,783.00
Interest on bonds	\$ 96,894.99	96,926.80
Interest on land contracts	10,494.06	8,664.34
Mineral land leases	379,986.41	155,986.41
Transfers from other educational funds	32,351.00	9,804.42
Total receipts	<u>\$ 519,726.46</u>	<u>\$7,450,445.28</u>
Total to be accounted for	<u>\$3,107,691.20</u>	<u>\$8,128,425.98</u>
Disbursements:		
Regular elementary school apportionments	\$2,354,885.00	\$3,830,510.00
School Relief Fund	60,000.00	99,241.37
Emergency school support	10,000.00	5,500.00
Teachers Institute	1,099.50	1,006.55
Supplemental apportionments	3,726.00	3,000.00
Total disbursements	<u>\$2,429,710.50</u>	<u>\$3,939,257.92</u>
Balance, end of period	<u>\$ 677,980.70</u>	<u>\$4,189,168.06</u>

* Includes \$1,930,253.00 from original appropriation not transferred from fund in treasury until after June 30, 1952.

DEPARTMENT OF EDUCATION DISTRIBUTIVE SCHOOL FUND SCHOOL RELIEF		
Receipts:		
Transfer from Distributive School Fund	<u>\$60,000.00</u>	<u>\$166,404.00</u>
Disbursements:		
Relief apportionments	\$31,841.00	\$ 99,241.37
Reverted to Distributive School Fund	28,159.00	
Total disbursements	<u>\$ 60,000.00</u>	<u>\$ 99,241.37</u>
Balance, end of period	<u>- -</u>	<u>\$ 67,162.63</u>

DEPARTMENT OF EDUCATION DISTRIBUTIVE SCHOOL FUND EMERGENCY SCHOOL SUPPORT		
Balance, beginning of period	<u>\$ 500.00</u>	<u>- -</u>
Receipts:		
Transfer from Distributive School Fund	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Total to be accounted for	<u>\$10,500.00</u>	<u>\$10,000.00</u>
Disbursements:		
Emergency apportionment	\$ 6,308.00	\$ 5,500.00
Transfer to Distributive School Fund	4,192.00	
Total disbursements	<u>\$10,500.00</u>	<u>\$ 5,500.00</u>
Balance, end of period	<u>- -</u>	<u>\$ 4,500.00</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION DISTRIBUTIVE SCHOOL FUND TEACHERS INSTITUTE		
Receipts:		
Transfer from Distributive School Fund	\$1,099.50	\$1,750.00
Disbursements:		
Salaries	\$ 855.28	\$ 885.00
Travel expense	177.17	73.75
Printing	67.05	47.80
Total disbursements	\$1,099.50	\$1,006.55
Balance, end of period	- -	\$ 743.45

DEPARTMENT OF EDUCATION PERMANENT SCHOOL FUND		
Balance, beginning of period	\$23,445.31	\$131,262.92
Receipts:		
Redemption of bonds	\$202,500.00	\$473,470.00
Amortization of bond premiums	3,480.00	3,712.26
Land contract payments	20,793.58	13,773.83
District court fines	2,590.00	4,792.00
Escheated estates	5,356.54	
Justice court fines	58,251.00	79,893.23
Sale of public lands	733.76	552.17
Surveyor General's fees	35.90	47.90
Total receipts	\$293,740.78	\$576,241.39
Total to be accounted for	\$317,186.09	\$707,504.31
Disbursements:		
Refund of escheated estates	\$ 8,538.53	
Postage & insurance	21.36	\$ 109.13
Purchase of bonds	177,000.00	619,700.00
Purchase of accrued interest	363.28	2,416.04
Total disbursements	\$185,923.17	\$622,225.17
Balance, end of period	\$131,262.92 *	\$ 85,279.14
* A non-reverting fund.		

DEPARTMENT OF EDUCATION PUBLIC SCHOOL TEACHERS PERMANENT FUND		
Balance, beginning of period	\$48,151.80	\$ 184.97
Receipts:		
Sale of bonds	\$133,750.00	\$ 30,750.00
Bond premiums	4,244.35	
Bond interest	5,505.16	
Total receipts	\$143,499.51	\$ 30,750.00
Total to be accounted for	\$191,651.31	\$ 30,934.97
Disbursements:		
Postage		\$ 6.01
Retirement contributions		30,369.40
Matching contribution	\$190,243.09	
Refunds	1,223.25	559.56
Total disbursements	\$191,466.34	\$ 30,934.97
Balance, end of period	\$ 184.97	- -

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION - HIGH SCHOOL FUND		
Balance, beginning of period	\$391,945.04	
Receipts:		
Chapter 294, Sec. 51, 1953 Stats. of Nevada		\$739,584.00
Chapter 323, Stats. of Nevada 1953		398,056.00
Chap. 10, 1954 Special Session		156,217.00
Total receipts	\$391,945.04	\$1,293,857.00
Total to be accounted for	\$391,945.04	\$1,293,857.00
Disbursements:		
Apportionment to high schools	\$325,145.41	\$ 637,807.41
Reversion	66,799.63	
Total disbursements	\$391,945.04	\$ 637,807.41
Balance, end of period	- -	\$ 656,049.59

DEPARTMENT OF EDUCATION - CARE OF DEAF, DUMB AND BLIND		
Balance, beginning of period	\$ 8,621.33	
Receipts:		
Deficiency appropriation, Chap. 89, 1953 Stats. of Nevada	\$ 7,200.00	
Student refund	48.36	
Chap. 294, Sec. 51, 1953 Stats. of Nevada		\$50,000.00
Reimbursement of overpayment		143.79
Total receipts	\$ 7,248.36	\$50,143.79
Total to be accounted for	\$15,869.69	\$50,143.79
Disbursements:		
Care and tuition	\$15,037.50	\$16,921.46
Reversion	832.19	
Total disbursements	\$15,869.69	\$16,921.46
Balance, end of period	- -	\$33,222.33

DEPARTMENT OF EDUCATION -- SCHOOL SURVEYS		
Balance, beginning of period	\$ 608.04	\$2,883.33
Receipts:		
Federal receipts	\$5,728.00	
Total to be accounted for	\$6,336.04	\$2,883.33
Disbursements:		
Salaries	\$2,325.00	
Travel expense	932.70	
Industrial insurance	18.01	
Retirement contribution	109.50	
Contract services	67.50	
Total disbursements	\$3,452.71	- -
Balance, end of period	\$2,883.33	\$2,883.33

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION - AID TO RURAL SCHOOLS		
Balance, beginning of period	\$ 4,157.51	\$ 151.94
Receipts:		
Chapter 294, Sec. 51, 1953 Stats. of Nevada		\$24,000.00
Total to be accounted for	\$ 4,157.51	\$24,151.94
Disbursements:		
Apportionment	\$ 3,705.57	\$ 1,647.29
Transfer from	300.00	
Total disbursements	\$ 4,005.57	\$ 1,647.29
Balance, end of period	\$ 151.94	\$22,504.65

DEPARTMENT OF EDUCATION PUBLIC SCHOOL TEACHERS RETIREMENT		
Balance, beginning of period	\$ 55,634.03	
Receipts:		
Transfer to Equipment Fund from Operating Expense	\$ 350.00	
Chap. 294, Sec. 51, 1953 Stats. of Nev.		\$790,000.00
Reimbursement on overpayment		80.60
Total receipts	\$ 350.00	\$790,080.60
Total to be accounted for	\$ 55,984.03	\$790,080.60
Disbursements:		
Salaries	\$ 7,920.00	
Travel expense	77.00	
Dues & subscriptions	15.50	
Freight & express	8.52	
Industrial insurance	52.85	
Postage	138.95	
Printing	4.80	
Rent	48.25	
Repairs	8.01	
Retirement contributions	431.34	\$295,261.81
Stationery & supplies	252.88	
Telephone & telegraph	154.65	
Office equipment	546.10	
Employer's contribution: matching fund for teachers	45,463.91	
Service contracts on machines	166.55	
Books	17.02	
Reverted to General Fund	327.70	
Transfer from Office Expense to Equipment	350.00	
Total disbursements	\$55,984.03	\$295,261.81
Balance, end of period	- -	\$494,818.79

Administrative expense for fiscal year 1953-1954 paid from Department of Education Administrative Fund.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION - ADMINISTRATIVE FUND		
Balance, beginning of period	\$ 35,154.76	
Receipts:		
Travel refund	\$ 69.94	\$ 17.40
Reimbursement telephone charges other divisions	522.00	321.05
Voided checks		128.08
Reimbursement from testing program		173.46
Sale of pamphlets	157.70	115.90
Chap. 294, Sec. 48, 1953 Stats. of Nevada		\$217,146.31
Total receipts	\$ 749.64	\$217,902.20
Total to be accounted for	\$ 35,904.40	\$217,902.20
Disbursements:		
Salaries	\$ 17,830.00	\$ 74,237.27
Travel:		
In-state		5,514.08
Out-of-state		407.55
Total travel	1,337.24	
Dues & subscriptions	191.05	387.25
Freight & express	68.84	101.28
Industrial insurance	98.65	300.47
Postage	609.89	1,221.22
Printing	5,149.44	4,252.48
Repairs	78.55	32.25
Retirement contributions	964.62	3,134.56
Stationery & supplies	985.61	1,688.56
Telephone & telegraph	1,374.15	2,920.41
G. E. D. tests	45.50	10.00
Service contracts & rental on machines	148.25	126.00
Books & pamphlets	37.96	116.03
Contract labor	335.75	299.33
Stanford Achievement Tests	504.15	608.24
Sponsorship of summer school courses	41.00	
Miscellaneous refunds		5.50
Car insurance		455.12
Automobiles		5,235.12
Office equipment	3,067.41	537.38
Reversion	3,036.34	
Total disbursements	\$35,904.40	\$101,590.10
Balance, end of period		\$116,312.10

Education administrative appropriation of \$217,146.31 for the biennium 1953-1955 includes the following funds, which were formerly appropriated individually: Office Deputy, School Research, Teacher Certification, District Deputies Expense, Board of Education Travel, Textbook Commission, and Teachers Retirement Administration.

Fiscal Year
1952-1953

DEPARTMENT of EDUCATION - OFFICE DEPUTY APPROPRIATION

Balance, beginning of period	<u>\$6,191.81</u>
Receipts:	
None	
Disbursements:	
Salaries	\$4,950.00
Travel expense	334.47
Dues & subscriptions	44.00
Freight & express	4.48
Industrial Insurance	40.36
Postage	30.00
Printing	7.02
Repairs	28.30
Retirement contributions	265.20
Stationery & supplies	12.90
Reversion to General Fund	475.08
Total disbursements	<u>\$6,191.81</u>
Balance, end of period	<u>- -</u>
Included in Education Administrative Fund appropriation for the 1953-1955 biennium.	

DEPARTMENT OF EDUCATION - SCHOOL RESEARCH

Balance, beginning of period	\$2,210.44
Receipts: None	
Disbursements:	
Salaries	\$ 801.00
Travel expense	181.76
Printing	500.00
Stationery & supplies	533.25
Reversion to General Fund	194.43
Total disbursements	<u>\$2,210.44</u>
Balance, end of period	<u>- -</u>
Included in Education Administration appropriation for 1953-1955 biennium.	

DEPARTMENT OF EDUCATION - BOARD OF EDUCATION TRAVEL

Balance, beginning of period	<u>\$1,550.22</u>
Receipts: None	
Disbursements:	
Travel expense of board members	\$ 181.38
Reversion to General Fund	1,368.84
Total disbursements	<u>\$1,550.22</u>
Balance, end of period	<u>- -</u>
Included in Education Administrative appropriation for 1953-1955 biennium.	

DEPARTMENT OF EDUCATION
Expenditures, Elementary and High Schools
for fiscal years 1952-1953 and 1953-1954

	Elementary Schools		High Schools		Combined	
	1952 - 1953	1953 - 1954	1952 - 1953	1953 - 1954	1952 - 1953	1953 - 1954
SUPPORT & MAINTENANCE						
Administration						
Salaries	\$ 192,248.69	\$ 216,606.66	\$ 170,484.24	\$ 179,065.95	\$ 362,732.93	\$ 395,672.61
Supplies	7,147.47	7,076.38	9,963.36	5,140.74	17,110.83	12,217.12
Other	13,601.82	18,083.27	12,052.63	14,612.04	25,654.45	32,695.31
Total	\$ 212,997.98	\$ 241,766.31	\$ 192,500.23	\$ 198,818.73	\$ 405,498.21	\$ 440,585.04
Instruction						
Salaries	\$3,752,527.18	\$4,632,103.86	\$1,490,325.30	\$1,781,183.77	\$5,242,852.48	\$6,413,287.63
Textbooks	108,798.78	147,548.38	43,881.99	44,759.40	152,680.77	192,307.78
Supplies	95,429.71	131,472.72	80,692.86	100,089.55	176,122.57	231,562.27
Other	46,717.62	53,794.77	57,300.00	65,448.65	104,017.62	119,243.42
Total	\$4,003,473.29	\$4,964,919.73	\$1,672,200.15	\$1,991,481.37	\$5,675,673.44	\$6,956,401.10
Auxiliary Services						
Health (Inc. salaries)	\$ 48,646.49	\$ 63,307.63	\$ 15,610.94	\$ 16,270.54	\$ 64,257.43	\$ 79,578.17
School lunch	52,467.45	62,011.99	9,717.74	18,832.37	62,185.19	80,844.36
Total	\$ 101,113.94	\$ 125,319.62	\$ 25,328.68	\$ 35,102.91	\$ 126,442.62	\$ 160,422.53
Operation of Plant						
Salaries	\$ 337,253.19	\$ 430,472.34	\$ 209,803.90	\$ 228,402.15	\$ 547,057.09	\$ 658,874.49
Supplies	39,678.07	57,712.90	29,137.01	34,387.00	68,815.08	92,099.90
Utilities & fuel	195,649.31	238,403.22	131,921.14	136,919.98	327,570.45	375,323.20
Total	\$ 572,580.57	\$ 726,588.46	\$ 370,862.05	\$ 399,709.13	\$ 943,442.62	\$1,126,297.59
Maintenance						
Repairs & upkeep	\$ 127,534.22	\$ 196,201.47	\$ 99,337.01	\$ 85,915.67	\$ 226,871.23	\$ 282,117.14
Repairs & equipment replacements	52,983.58	61,298.97	50,367.04	60,163.28	103,350.62	121,462.25
Total	\$ 180,517.80	\$ 257,500.44	\$ 149,704.05	\$ 146,078.95	\$ 330,221.85	\$ 403,579.39
Fixed charges						
Insurance	\$ 98,261.45	\$ 64,725.25	\$ 60,168.31	\$ 43,700.24	\$ 158,429.76	\$ 108,425.49
Other (rent, etc.)	30,141.94	16,488.95	6,625.32	4,477.66	36,767.26	20,966.61
Total	\$ 128,403.39	\$ 81,214.20	\$ 66,793.63	\$ 48,177.90	\$ 195,197.02	\$ 129,392.10
Transportation						
Salaries	\$ 67,504.91	\$ 69,036.63	\$ 39,373.96	\$ 28,909.67	\$ 106,878.87	\$ 97,946.30
Maintenance & operation	52,624.66	72,009.80	32,386.96	37,012.81	85,011.62	109,022.61
Buses purchased	43,456.25	54,205.22	12,285.98	49,436.92	55,742.23	103,642.14
Payment for transportation	78,137.29	86,287.12	78,580.92	50,736.19	156,718.21	137,023.31
Total	\$ 241,723.11	\$ 281,538.77	\$ 162,627.82	\$ 166,095.59	\$ 404,350.93	\$ 447,634.36

TOTAL SUPPORT & MAINTENANCE	<u>\$5,440,810.08</u>	<u>\$6,678,847.53</u>	<u>\$2,640,016.61</u>	<u>\$2,985,464.58</u>	<u>\$8,080,826.69</u>	<u>\$9,664,312.11</u>
CAPITAL OUTLAY						
New sites	\$ 29,840.59	\$ 71,540.02	\$ 34,208.29	\$ 2,158.88	\$ 64,048.88	\$ 73,698.90
New buildings	2,581,180.62	2,599,138.72	2,117,179.69	2,194,469.01	4,698,360.31	4,793,607.73
Additions & improvements to buildings & grounds	103,227.35	267,968.64	79,149.03	53,397.21	182,376.38	321,365.85
New equipment	88,037.82	167,859.05	81,868.76	93,274.68	169,906.58	261,133.73
Total	<u>\$2,802,286.38</u>	<u>\$3,106,506.43</u>	<u>\$2,312,405.77</u>	<u>\$2,343,299.78</u>	<u>\$5,114,692.15</u>	<u>\$5,449,806.21</u>
Other outlay not classified	\$ 30,422.59	\$ 27,537.56	\$ 2,800.00	\$ 47,742.01	\$ 33,222.59	\$ 75,279.57
Debt service	<u>\$ 279,169.60</u>	<u>\$ 381,807.56</u>	<u>\$ 569,280.31</u>	<u>\$ 674,681.36</u>	<u>\$ 848,449.91</u>	<u>\$1,056,488.92</u>
GRAND TOTAL	<u>\$8,552,688.65</u>	<u>\$10,194,699.08</u>	<u>\$5,524,502.69</u>	<u>\$6,051,187.73</u>	<u>\$14,077,191.34</u>	<u>\$16,245,886.81</u>
Average salary paid teachers	\$ 3,421.00	\$ 3,716.00	\$ 3,828.00	\$ 4,120.00		
Cost per pupil (support & maintenance)	215.98	237.04	392.51	399.98	\$ 253.18	\$ 271.16
State apportionment	2,396,760.00	3,939,898.66	325,145.41	637,807.41	2,721,905.41	4,577,706.07
State apportionment, percent of total cost	28.02	38.65	5.89	10.54	19.34	28.18
Average daily attendance (including kindergarten)	25,191	28,176	6,726	7,464	31,917	35,640

Fiscal Year
1952-1953

DEPARTMENT OF EDUCATION - DISTRICT DEPUTIES EXPENSE

Balance, beginning of period	<u>\$40,536.52</u>
Receipts:	
Refund on Stanford achievement tests	\$ 79.74
Refund on duplicate bill	15.16
Total receipts	<u>\$ 94.90</u>
Total to be accounted for	<u>\$40,631.42</u>
Disbursements:	
Salaries	\$24,750.00
Travel expense	5,579.98
Dues & subscriptions	148.50
Freight & express	11.39
Industrial insurance	214.73
Postage	519.40
Printing	88.70
Repairs	22.88
Retirement contributions	1,457.31
Stationery & supplies	434.46
Telephone & telegraph	1,545.18
Office equipment	1,688.41
Secretarial services	3,262.18
Books	26.46
Service contracts on machines	11.00
Janitor service	28.74
Achievement tests	85.29
Reversion	756.81
Total disbursements	<u>\$40,631.42</u>
Balance, end of period	<u>\$ - -</u>

Included in Educational Administrative Fund for 1953-1954 biennium.

DEPARTMENT OF EDUCATION - TEACHERS CERTIFICATION

Balance, beginning of period	<u>\$1,077.57</u>
Receipts:	
Certification fees	<u>\$3,610.50</u>
Total to be accounted for	<u>\$4,688.07</u>
Disbursements:	
Salaries	\$1,576.46
Industrial insurance	3.02
Postage	222.32
Printing	603.62
Repairs	27.70
Retirement contributions	61.57
Stationery & supplies	288.98
Telephone & telegraph	126.56
Office equipment	882.00
Reversion to General Fund	895.84
Total disbursements	<u>\$4,688.07</u>
Balance, end of period	<u>- -</u>

Included in Education Administrative Funds for 1953-1954 biennium.

Fiscal Year
1952-1953

DEPARTMENT OF EDUCATION - TEXTBOOK COMMISSION

Balance, beginning of period	\$ 742.91
Receipts:	
None	
Disbursements:	
Reversion to General Fund	\$ 742.91
Balance, end of period	<u> </u>

Included in Education Administrative Fund for 1953-1954 biennium.

Fiscal Year
1952-1953

Fiscal Year
1953-1954

DEPARTMENT OF EDUCATION - VOCATIONAL REHABILITATION

Balance, beginning of period	\$11,045.30	
Receipts:		
Appropriation		\$19,220.00
Refunds		41.14
Total receipts		\$19,261.14
Total to be accounted for	\$11,045.30	\$19,261.14
Disbursements:		
Salaries		\$ 99.62
Automobiles	\$ 1,435.30	
Examinations	382.75	160.75
Surgery & treatment	3,101.58	2,581.27
Prosthetic appliances	1,794.09	1,836.98
Hospitalization & convalescent care	1,710.90	2,019.46
Training & training materials	1,921.78	2,123.89
Maintenance & transportation	603.18	480.52
Occupational tools, equipment & licenses	95.72	307.51
Total disbursements	\$11,045.30	\$ 9,610.00
Balance, end of period	<u> </u>	<u>\$ 9,651.14</u>

DEPARTMENT OF EDUCATION - VOCATIONAL REHABILITATION
STANDS FOR THE BLIND

Balance, beginning of period	\$ 420.14	\$ 420.14
Receipts:		
Gross sales	\$23,320.86	\$23,835.66
Total to be accounted for	\$23,741.00	\$24,255.80
Disbursements:		
Salary to operator of stand	\$ 4,122.86	\$ 4,503.47
Purchase of merchandise	19,198.00	19,332.19
Total disbursements	\$23,320.86	\$23,835.66
Balance, end of period	<u>\$ 420.14 *</u>	<u>\$ 420.14 *</u>

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

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION - FEDERAL VOCATIONAL REHABILITATION		
Receipts: Refunds		\$ 41.15
Allotment	\$25,975.45	\$24,028.00
Total to be accounted for	<u>\$25,975.45</u>	<u>\$24,069.15</u>
Disbursements:		
Salaries	\$12,226.63	\$12,253.63
Travel:		
In-state		797.02
Out-of-state		398.25
Total travel	2,212.76	
Freight & express	3.12	1.56
Industrial insurance	68.48	66.70
Automobile insurance		94.99
Postage	135.00	61.30
Printing	55.00	48.25
Retirement contributions	574.24	557.85
Stationery & supplies	265.30	80.82
Telephone & telegraph	173.40	104.09
Automobile expense		7.25
Automobile equipment		11.91
Office equipment	651.52	
Surgery & treatment	3,101.59	2,581.27
Prosthetic appliances	1,794.09	1,836.97
Hospitalization & convalescent care	1,710.90	2,019.46
Training & materials	1,921.78	2,123.90
Maintenance & transportation	603.18	480.51
Occupational tools, equipment & licenses	95.71	307.52
Examinations	382.75	194.75
Total disbursements	<u>\$25,975.45</u>	<u>\$24,028.00</u>
Balance, end of period	<u>- -</u>	<u>\$ 41.15</u>
A non-reverting Fund.		

DEPARTMENT OF EDUCATION - VOCATIONAL EDUCATION		
Balance, beginning of period	\$35,728.57	
Receipts:		
Refunds (Veterans on-the-farm training)	\$ 370.63	
University of Nevada	300.00	\$ 900.00
Appropriation		78,929.38
Total receipts	<u>\$ 670.63</u>	<u>\$79,829.38</u>
Total to be accounted for	<u>\$36,399.20</u>	<u>\$79,829.38</u>
Disbursements:		
Salaries	\$11,546.34	\$13,870.97
Travel:		
In-state		2,276.86
Out-of-state		742.05
Total travel	2,682.03	
Dues & subscriptions	9.00	13.00
Freight & express	11.82	2.14
Industrial insurance	180.18	185.17
Other insurance	116.97	
Postage	273.32	180.03

(Continued next page)

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION - VOCATIONAL EDUCATION		
Disbursements: (Continued)		
Printing	\$ 170.72	\$ 117.93
Retirement contributions	1,529.50	1,601.88
Stationery & supplies	1,268.90	563.48
Telephone & telegraph	219.15	229.15
Automobile maintenance & repair	190.82	167.44
Gasoline & oil		39.40
Automobile equipment	1,848.88	
Trucks & other automobile equipment	1,576.67	472.88
Office equipment	1,455.52	370.39
Subsidies to schools	8,292.23	15,526.69
Reversion	5,027.15	
Total disbursements	<u>\$36,399.20</u>	<u>\$36,359.46</u>
Balance, end of period	\$ - -	<u>\$43,469.92</u>

DEPARTMENT OF EDUCATION - VOCATIONAL EDUCATION - FEDERAL		
Balance, beginning of period	\$38,014.58	\$26,219.31
Receipts:		
Allotment, Smith-Hughes	\$29,999.99	
Allotment, George-Bardon	81,985.43	
Allotment, Smith-Hughes & George Bardon		\$132,434.53
Total receipts	<u>\$111,985.42</u>	<u>\$132,434.53</u>
Total to be accounted for	<u>\$150,000.00</u>	<u>\$158,653.84</u>
Disbursements:		
Salaries	\$ 17,162.94	\$ 19,326.08
Travel expense:		
In-state		2,024.33
Out-of-state		742.05
Total travel	2,634.11	
Dues & subscriptions	9.00	13.00
Postage	273.31	180.03
Printing	170.72	117.93
Stationery & supplies	1,268.90	563.47
Telephone & telegraph	219.14	229.16
Gasoline & oil		39.39
Subsidies to schools	102,042.57	110,354.98
Total disbursements	<u>\$123,780.69</u>	<u>\$133,590.42</u>
Balance, end of period	\$ 26,219.31 *	<u>\$ 25,063.42</u>

* A non-reverting fund.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF EDUCATION - VOCATIONAL EDUCATION PROSPECTORS' LABORATORY FEES FUND		
Balance, beginning of period	\$ 32.84	\$227.04
Receipts:		
From local schools & book sales	\$314.50	\$358.00
Total to be accounted for	\$347.34	\$585.04
Disbursements:		
Dues & subscriptions	\$ 5.00	
Freight & express	3.79	\$ 4.70
Printing		528.59
Repairs	12.10	17.34
Stationery & supplies		13.70
Telephone & telegraph	86.96	
Maintenance & repair	5.65	
Office equipment	6.80	
Books		18.74
Total disbursements	\$120.30	\$583.07
Balance, end of period	\$227.04 *	\$ 1.97
* A non-reverting fund.		

DEPARTMENT OF EDUCATION - SCHOOL LUNCH REVOLVING FUND		
Balance, beginning of period	\$3,333.88	\$3,339.94
Receipts:		
Refunds on freight costs	\$2,989.33	\$6,489.01
Total to be accounted for	\$6,323.21	\$9,828.95
Disbursements:		
Freight & hauling costs	\$2,983.27	\$9,171.63
Balance, end of period	\$3,339.94 *	\$ 657.32
* A non-reverting fund.		

DEPARTMENT OF EDUCATION - SCHOOL LUNCH FEDERAL ASSISTANCE Schedule 1		
Balance, beginning of period	\$ 1,029.82	\$ 2,389.97
Receipts:		
Federal receipts	\$42,864.00	\$44,769.00
Refunds		13.96
Total receipts	\$42,864.00	\$44,782.96
Total to be accounted for	\$43,893.82	\$47,172.93
Disbursements:		
Apportioned to schools	\$41,503.85	\$45,874.68
Balance, end of period	\$ 2,389.97	\$ 1,298.25

DEPARTMENT OF EDUCATION SCHOOL LUNCH PROGRAM
FEDERAL ASSISTANCE - SCHEDULE OF DISBURSEMENTS

Schedule 2

	1951-1952 (Balance)	1952-1953	1952-1953 (Balance)	1953-1954
Ely School District		\$ 487.44	\$ 113.40	\$ 270.41
Educational #1, Moapa Valley School	\$ 122.99	1,765.68		1,226.28
Educational #1, Logandale Elementary		513.14		554.48
Pioche Elementary School	86.00	782.52		765.80
Sparks School District		1,856.28		1,426.86
Schurz School District	86.62	788.45		778.55
Fernley School District	71.98	737.02		621.84
Winnemucca School District	52.22	802.86	192.75	650.04
Yumba School District	21.52	296.71		245.60
Caliente School District	56.91	558.27		248.76
Reno School District No. 10		11,803.36		10,859.65
Carson School District	146.19	1,836.95		1,461.60
Swayne School District	119.68	1,621.19		1,189.59
Con. No. 1 (Minden) School District	85.62	1,736.98	528.30	867.81
Educational #1, Virgin Valley Elementary	53.86	786.02		859.39
Educational #1, Virgin Valley High School	136.08	871.01	157.62	1,101.39
Yerington School District		1,955.94	913.02	1,914.99
Las Vegas Grammar School District		1,985.42		1,698.43
Cons. #1 (Lovelock) School District		1,117.97	390.96	1,260.09
Upper South Fork School District	28.76	339.28		288.35
Huffaker School District		1,218.45		858.00
Goldfield School District		11.84		
Henderson Elementary School District	27.61			2,026.53
Consolidated B School District	86.82	1,635.19		872.24
Paradise School District	111.73	1,111.10		1,323.75
Smith Valley School District	118.66	982.97	303.16	1,344.42
Natchez School District	43.20	656.81		531.70
Duckwater School District	30.68	296.70	74.72	254.00
Lincoln County High School	114.69	1,280.61		1,250.66
Virginia City School District		65.87		61.09
Hawthorne Elementary School				6,102.61
Harmon School District				285.84
Totals	\$ 1,601.82	\$39,902.03	\$ 2,673.93	\$43,200.75

In addition to the cash assistance indicated above, schools and eligible institutions received approximately \$112,000.00 (1952-1953) and \$187,457.41 (1953-1954) which was distributed at a cost of \$2,638.15 (1952-1953) and \$9,171.63 (1953-1954) to recipient schools and institutions. This cost covered freight, storage, handling, insurance and protective service expenses incurred in handling the above amounts of United States Department of Agriculture donated commodities.

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
DEPARTMENT OF EDUCATION SCHOOL LUNCH ADMINISTRATION		
Balance, beginning of period	<u>\$12,464.92</u>	<u>- -</u>
Receipts:		
Appropriation		<u>\$21,396.05</u>
Total to be accounted for	<u>\$12,464.92</u>	<u>\$21,396.05</u>
Disbursements:		
Salaries	<u>\$ 7,599.71</u>	<u>\$ 8,169.38</u>
Travel Expense:		
Subsistence	\$ 403.75	\$ 421.25
Public Conveyance	192.75	32.20
Automobiles	1,700.00	
Maintenance & repair	168.33	319.36
Gasoline & oil	<u>81.05</u>	<u>251.02</u>
Total travel expense (1953-54, In-state, \$939.13, Out-of-state 84.70)	<u>\$ 2,545.88</u>	<u>\$ 1,023.83</u>
Dues & subscriptions	\$ 8.00	\$ 12.00
Freight & express		2.40
Industrial insurance	63.68	43.05
Postage	170.00	175.37
Printing	79.45	158.45
Retirement contributions	376.99	404.72
Stationery & supplies	322.86	212.59
Telephone & telegraph	301.30	387.05
Office equipment		70.00
Workshop expense	65.30	89.19
Typewriter service	30.00	
Reversion	<u>902.25</u>	
Total other disbursements	<u>\$ 2,319.33</u>	<u>\$ 1,554.82</u>
Total disbursements	<u>\$12,464.92</u>	<u>\$10,747.03</u>
Balance, end of period	<u>\$ - -</u>	<u>\$10,649.02</u>

Balance, beginning of period	\$ 7,399.33	\$ 6,586.96
Receipts:		
Federal receipts	\$144,400.00	\$141,400.00
Total to be accounted for	\$151,799.33	\$147,986.96
Disbursements:		
Salaries	\$ 8,044.98	\$ 8,843.25
Travel expense:		
Subsistence	\$ 391.25	\$ 511.25
Public conveyance		186.50
Maintenance & repair automobiles	125.41	79.85
Gasoline & Oil	518.78	597.82
Other automobile expense		180.24
Total travel expense (1953-54, In-state, \$1,222.79, Out-of-state, 332.87)	\$ 1,035.44	\$ 1,555.66
Industrial insurance	\$ 42.13	\$ 58.43
Insurance (other)	2,419.48	336.00
Postage	60.00	15.03
Printing	59.00	93.25

Fiscal Year	Fiscal Year
1952-1953	1953-1954

DEPARTMENT OF EDUCATION - INDIAN EDUCATION

Disbursements (continued)

Retirement contributions	\$ 398.16	\$ 449.93
Stationery & supplies	215.47	93.36
Telephone & telegraph	257.37	330.56
Automobile equipment	238.42	
Office equipment	89.40	83.95
Special services (1951-1952 obligation)	40.00	
Disbursements to schools	128,920.00	128,250.00
School bus - Schurz School	3,392.52	
Automobile		1,110.24
Total other disbursements	\$136,131.95	\$130,820.75
Total disbursements	\$145,212.37	\$141,219.66
Balance, end of period	\$ 6,586.96 *	\$ 6,767.30

* These funds are entirely federal and do not revert to the General Fund.

BOARD OF EMBALMERS -- BANK ACCOUNT

Balance, beginning of period	\$196.92	\$321.47
Receipts:		
License renewals	\$270.00	\$275.00
Apprentice fees	15.00	6.00
Examination fees	100.00	
Delinquent license fee		30.00
Total receipts	\$385.00	\$311.00
Total to be accounted for	\$581.92	\$632.47
Disbursements:		
Salaries	\$ 50.00	\$215.00
Travel expense (in-state)	125.00	60.00
Dues & subscriptions	50.00	50.00
Postage	4.45	7.06
Printing		27.50
Rent	7.50	
Stationery & supplies		1.15
Telephone & telegraph		26.80
Bond renewal	5.00	5.00
Conference fee	15.50	
Advertising for examination	3.00	14.40
Boards of the U. S., Inc.		13.69
First National Bank handling charge		1.75
Total disbursements	\$260.45	\$422.35
Balance, end of period	\$321.47	\$210.12

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
EMPLOYMENT SECURITY - ADMINISTRATIVE FUND		
Balance, beginning of period	\$ 20,483.40	\$ 26,220.17
Receipts:		
Bureau of Employment Security	\$572,838.19	\$577,264.50
Bureau of Labor Statistics	3,906.00	2,927.00
Veterans Administration	447.40	
Miscellaneous receipts	29.39	707.48
Transfer from Employment Security Special Fund		1,000.00
Total receipts	\$577,220.98	\$581,898.98
Total to be accounted for	\$597,704.38	\$608,119.15
Disbursements:		
Salaries	\$426,853.55	\$414,199.90
Travel expense:		
Mileage	\$ 6,178.58	\$ 5,039.59
Subsistence	5,617.50	4,387.25
Public Conveyance	2,321.69	1,617.19
Maintenance & repair automobiles	654.62	971.52
Gasoline & oil	513.96	576.02
Other	240.60	80.50
Total travel expense	\$ 15,526.95	\$ 12,672.07
Dues & subscriptions	\$ 645.00	\$ 530.43
Freight & express	486.18	642.53
Industrial insurance	1,816.80	2,201.34
Insurance (other)	354.22	409.92
Postage	571.00	897.00
Printing	1,225.92	353.25
Rent	41,033.96	34,482.40
Repairs	796.08	1,665.34
Retirement contributions	20,377.49	19,616.01
Stationery & supplies	14,635.94	15,036.08
Telephone & telegraph	8,804.57	7,907.80
Utilities	2,452.16	2,601.04
Office equipment	3,117.54	7,836.37
Equipment rentals	7,925.33	8,731.50
Equipment repairs	1,732.08	2,025.77
Unemployment compensation	3,596.43	2,677.88
Building maintenance	7,003.31	6,563.75
Advertising	2,454.17	1,404.06
Merit System	5,247.12	5,129.86
Other expense	4,828.41	11,780.82
Total other disbursements	\$129,103.71	\$132,493.15
Total disbursements	\$571,484.21	\$559,365.12
Balance, end of period	\$ 26,220.17 *	\$ 48,754.03

* A non-reverting fund.

(Continued next page)

EMPLOYMENT SECURITY - ADMINISTRATIVE FUND

(Continued)

Reconciliation of cash balance:

Cash balance	\$ 26,220.17	\$ 48,754.03
Deduct: Funds advanced State Merit System	\$ 187.53	\$ (431.02)
Petty Cash	120.00	(110.00)
Refund due on cancelled warrant	36.80	(5.50)
Add: Advance grant 1955 fiscal year		150,000.00
Claims in transit		201.33
Total adjustments	<u>\$ 344.33</u>	<u>149,654.81</u>
Controller's Balance	<u>\$ 25,875.84</u>	<u>\$198,408.84</u>

EMPLOYMENT SECURITY - STATE MERIT SYSTEM

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	\$ 881.88	\$ 701.69
Receipts:		
Nevada Employment Security Dept.	\$ 4,957.38	\$ 5,373.35
Nevada State Welfare Dept.	2,251.53	2,175.01
Nevada State Health Dept.	1,932.73	2,019.23
Total receipts	<u>\$ 9,141.62</u>	<u>\$ 9,567.59</u>
Total to be accounted for	<u>\$10,023.50</u>	<u>\$10,269.28</u>
Disbursements:		
Salaries	\$ 7,580.29	\$ 7,639.07
Travel expense:		
In-state		9.00
Out-of-state		221.10
Total travel	59.40	
Dues & subscriptions	50.00	50.00
Freight & express	25.39	24.03
Industrial insurance	32.56	28.93
Postage	190.00	125.00
Rental of premises	660.00	660.00
Repairs to premises	100.00	
Retirement contributions	213.71	200.67
Stationery & supplies	251.30	277.85
Telephone & telegraph	141.06	163.52
Equipment repairs	18.10	3.40
Equipment rental		15.00
Total disbursements	<u>\$ 9,321.81</u>	<u>\$ 9,417.57</u>
Balance, end of period	<u>\$ 701.69</u>	<u>\$ 851.71</u> *
* Controller's balance	\$1,063.37	
Less warrants in transit	<u>211.66</u>	
Merit System book balance		<u>\$ 851.71</u>

EMPLOYMENT SECURITY DEPARTMENT
UNEMPLOYMENT COMPENSATION FUND

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	<u>\$13,835,801.14</u>	<u>\$15,849,211.74</u>
Receipts:		
Contributions received	\$ 3,177,696.91	\$ 3,173,188.88
Interest earned		389,129.08
Total receipts	<u>\$ 3,177,696.91</u>	<u>\$ 3,562,317.96</u>
Total to be accounted for	<u>\$17,013,498.05</u>	<u>\$19,411,529.70</u>
Disbursements:		
Benefits paid	<u>\$ 1,164,286.31</u>	<u>\$ 2,958,169.34</u>
Balance, end of period	<u>\$15,849,211.74</u>	<u>\$16,453,360.36</u>
<hr/> Reconciliation <hr/>		
Treasurer's balance		\$16,453,341.56
Deduct:		
Dishonored check not shown on books of Unemployment Compensation Division until July, 1954		<u>18.80</u>
Unemployment Compensation Fund Book balance		<u>\$16,453,360.36</u>

EMPLOYMENT SECURITY DEPARTMENT
EMPLOYMENT SECURITY FUND - SPECIAL

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	<u>\$ 64,714.28</u>	<u>\$ 77,050.14</u>
Receipts:		
Interest or penalties collected from delinquent employer contribution accounts	\$ 12,335.86	\$ 14,147.39
Total to be accounted for	<u>\$ 77,050.14</u>	<u>\$ 91,197.53</u>
Disbursements:		
Transferred to Unemployment Compensation Fund		<u>\$ 1,000.00 *</u>
Balance, end of period	<u>\$ 77,050.14</u>	<u>\$90,197.53</u>

- * \$1000.00 was transferred to the Unemployment Compensation Fund for administration costs of the O.A.S.I. program. It will be repaid by O.A.S.I. once it becomes self-supporting.

Fiscal Year	Fiscal Year
1952-1953	1953-1954

EMPLOYMENT SECURITY - OASI REVOLVING FUND *

Receipts:	
Appropriation	\$ 750.00
Contributions	<u>5,075.80</u>
Total to be accounted for	<u>\$5,825.80</u>
Disbursements:	
To OASI Trust Fund	<u>\$5,074.71</u>
Balance, end of period	<u>\$ 751.09</u>

* Chap. 103, Statutes of Nevada 1953.

EMPLOYMENT SECURITY - OASI ADMINISTRATION *

Receipts:	
Contributions	<u>\$ 293.00</u>
Disbursements:	
	<u>None</u>
Balance, end of period	<u>\$ 293.00</u>

* Chap. 103, Statutes of Nevada 1953.

EMPLOYMENT SECURITY - VETERANS' BENEFIT PAYMENT ACCOUNT - FEDERAL

Balance, beginning of period		<u>\$ 1,603.00</u>
Receipts:		
Veterans Administration	<u>\$12,352.00</u>	<u>\$54,890.50</u>
Total to be accounted for	<u>\$12,352.00</u>	<u>\$56,493.50</u>
Disbursements:		
Benefits paid	<u>\$10,749.00</u>	<u>\$46,650.50</u>
Balance, end of period	<u>\$ 1,603.00</u>	<u>\$ 9,843.00</u>

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
STATE ENGINEER - APPROPRIATED FUND		
Balance, beginning of period	<u>\$49,532.81</u>	<u>- -</u>
Receipts:		
Appropriation		\$110,328.27
Miscellaneous receipts	\$ 38.20	50.70
Total receipts	<u>\$ 38.20</u>	<u>\$110,378.97</u>
Total to be accounted for	<u>\$49,571.01</u>	<u>\$110,378.97</u>
Disbursements:		
Salaries	\$37,436.65	\$40,017.64
Travel expense:		
In-state		2,461.78
Out-of-state		89.00
Total travel	3,134.03	
Dues & subscriptions		100.00
Industrial Insurance	107.91	159.03
Insurance (other)		967.00
Printing	1,637.71	1,371.81
Repairs		85.00
Retirement contributions	1,586.46	1,513.00
Stationery & supplies		776.43
Telephone & telegraph		847.89
Office equipment	1,203.70	882.37
Operating expense	3,431.19	
Auto insurance		369.00
Reversion	1,033.36	
Total disbursements	<u>\$49,571.01</u>	<u>\$49,439.95</u>
Balance, end of period	<u>- -</u>	<u>\$60,939.02</u>

STATE ENGINEER - ENGINEER'S FUND		
Balance, beginning of period	<u>\$12,885.17</u>	<u>\$11,435.47</u>
Receipts:		
Applications, proofs, publications, and miscellaneous	<u>\$30,350.74</u>	<u>\$24,576.40</u>
Total to be accounted for	<u>\$43,235.91</u>	<u>\$36,011.87</u>
Disbursements:		
Publications	\$ 5,790.00	\$ 5,760.00
Refunds	1,649.00	4,684.60
Recording certificates	144.00	155.00
Blueprints	137.30	170.61
Transfer to State Engineer Revolving Fund	6,000.00	
Deposited with State Treasurer	<u>18,081.14</u>	<u>15,344.70</u>
Total disbursements	<u>\$31,800.44</u>	<u>\$26,114.91</u>
Balance, end of period	<u>\$11,435.47</u>	<u>\$ 9,896.96</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT		
Balance, beginning of period	\$ 60,859.69	\$ 64,266.09
Receipts:		
Tax receipts	\$ 38,393.98	\$ 40,767.65
Total to be accounted for	\$ 99,253.67	\$105,033.74
Disbursements:		
Salaries	\$ 19,683.97	\$ 24,979.84
Travel (In-state)		
Mileage & subsistence	726.60	743.38
Gasoline & oil	2,145.46	2,263.02
Other	2,251.28	3,009.84
Industrial insurance	113.80	104.52
Rent	900.00	900.00
Retirement contributions	627.49	529.81
Supplies	609.26	699.25
Telephone & telegraph	432.52	557.56
Equipment	3,344.36	5,547.26
U. S. Geological survey	3,500.00	3,353.30
Advisory Board	55.45	
Miscellaneous	442.63	448.00
Transfer to Bills Receivable	154.76	176.49
Total disbursements	\$ 34,997.58	\$ 43,312.27
Balance, end of period	\$ 64,266.09	\$ 61,721.47

STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT		
HUMBOLDT GENERAL FUND *		
Balance, beginning of period	--	--
Receipts : Humboldt Water Distribution District	\$11,082.04	\$11,473.80
Disbursements:		
Salaries	\$ 2,220.00	\$ 522.00
Travel: (In-state)		
Mileage & subsistence	51.75	109.05
Maintenance & repair	1,850.45	2,147.62
Gasoline & oil	12.65	
Industrial Insurance	113.80	104.52
Rent	900.00	900.00
Retirement contributions	627.49	529.81
Supplies	164.92	203.07
Telephone & telegraph	177.50	316.70
Equipment	1,064.61	3,144.53
U. S. Geological Survey	3,642.75	3,353.30
Miscellaneous	256.12	143.20
Total disbursements	\$11,082.04	\$11,473.80
Balance, end of period	--	--

- * This fund is used as a means of paying expenses of various districts within the Humboldt Water Distribution District.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT HUMBOLDT RIVER		
Balance, beginning of period	- -	- -
Receipts:		
Transferred from Humboldt Water Distribution District	\$26,858.24	\$36,292.84
Total to be accounted for	\$26,858.24	\$36,292.84
Disbursements:		
Salaries	\$14,416.18	\$20,874.28
Travel expense (In-state)		
Mileage & subsistence	619.43	600.43
Gasoline & oil	1,741.10	1,867.31
Other	1,627.19	2,549.33
Industrial Insurance	90.09	84.86
Rent	774.00	783.00
Retirement contributions	489.24	404.94
Supplies	534.88	645.60
Telephone & telegraph	396.66	540.81
Equipment	3,133.54	5,134.42
U. S. Geological Survey	2,775.00	2,603.30
Miscellaneous	205.53	204.58
Advisory Board	55.45	
Total disbursements	\$26,858.24	\$36,292.84
Balance, end of period	- -	- -

STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT LITTLE HUMBOLDT RIVER		
Balance, beginning of period	- -	- -
Receipts:		
Transfer from Humboldt Water Distribution District	\$ 5,829.23	\$ 5,472.33
Total to be accounted for	\$ 5,829.23	\$5,472.33
Disbursements:		
Salaries	\$ 3,993.64	\$ 3,602.08
Travel expense (In-state):		
Mileage & subsistence	67.17	44.45
Gasoline & oil	390.09	388.70
Other	509.56	378.76
Industrial Insurance	23.71	19.66
Rent	126.00	117.00
Retirement contributions	134.50	124.87
Supplies	47.38	53.65
Telephone & telegraph	33.11	11.70
Equipment	210.82	412.84
U. S. Geological Survey	290.00	300.00
Miscellaneous	3.25	18.62
Total disbursements	\$ 5,829.23	\$ 5,472.33
Balance, end of period	- -	- -

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT QUINN RIVER		
Balance, beginning of period	- -	- -
Receipts:		
Transfer from Humboldt Water Distribution		
District	\$ 624.30	\$1,107.30
Total to be accounted for	\$ 624.30	\$1,107.30
Disbursements:		
Salaries	\$ 84.20	\$ 457.50
Travel expense (In-state):		
Mileage & subsistence	40.00	98.50
Gasoline & oil	14.27	
Other	48.08	42.75
Telephone & telegraph	2.75	
Equipment		3.25
U. S. Geological Survey	435.00	450.00
Miscellaneous		55.30
Total disbursements	\$ 624.30	\$1,107.30
Balance, end of period	- -	- -

STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT HUMBOLDT SURVEY		
Balance, beginning of period	- -	- -
Receipts:		
Transfer from Humboldt Distribution		
District	\$ 925.00	*
Total to be accounted for	\$ 925.00	
Disbursements:		
Salaries	\$ 925.00	
Balance, end of period	- -	
* Funds allotted for fiscal year 1952-1953 only.		

STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT THOUSAND SPRINGS		
Balance, beginning of period	- -	- -
Receipts: Transfer from Humboldt Water		
Distribution District	\$ 335.20	\$ 93.81
Disbursements:		
Salaries	\$ 265.00	\$ 46.00
Travel expense (in-state):	66.45	\$ 42.76
Retirement contributions	3.75	
Telephone & telegraph		5.05
Total disbursements	\$ 335.20	\$ 93.81
Balance, end of period	- -	- -

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - HUMBOLDT WATER DISTRIBUTION DISTRICT SALMON RIVER		
Balance, beginning of period	<u>- -</u>	<u>- -</u>
Receipts:		
Transfer from Humboldt Water Distribution District	<u>- -</u>	<u>\$169.50</u>
Disbursements:		
Miscellaneous	<u>- -</u>	<u>\$169.50</u>
Balance, end of period	<u>- -</u>	<u>- -</u>

STATE ENGINEER - WELL DRILLERS' LICENSE FUND		
Balance, beginning of period	<u>\$408.78</u>	<u>\$590.50</u>
Receipts:		
License fees	<u>\$254.00</u>	<u>\$289.00</u>
Total to be accounted for	<u>\$662.78</u>	<u>\$879.50</u>
Disbursements:		
Miscellaneous	<u>\$ 72.28</u>	<u>\$120.00</u>
Balance, end of period	<u>\$590.50</u>	<u>\$759.50</u>

STATE ENGINEER - CURRANT & DUCKWATER CREEKS		
Balance, beginning of period	<u>\$2,103.13</u>	<u>\$1,022.96</u>
Receipts:		
Tax receipts	<u>\$1,977.60</u>	<u>\$2,581.36</u>
Total to be accounted for	<u>\$4,080.73</u>	<u>\$3,604.32</u>
Disbursements:		
Salaries	<u>\$2,218.61</u>	<u>\$1,400.10</u>
Travel expense (In-state)	<u>697.90</u>	<u>460.46</u>
Industrial insurance	<u>6.00</u>	<u>9.01</u>
Supplies	<u>-</u>	<u>40.46</u>
Equipment	<u>135.26</u>	<u>27.46</u>
Total disbursements	<u>\$3,057.77</u>	<u>\$1,937.49</u>
Balance, end of period	<u>\$1,022.96</u>	<u>\$1,666.83</u>

STATE ENGINEER - MUDDY RIVER		
Balance, beginning of period	<u>\$1,331.04</u>	<u>\$1,246.95</u>
Receipts:		
Tax receipts	<u>\$1,048.78</u>	<u>\$1,067.58</u>
Total to be accounted for	<u>\$2,379.82</u>	<u>\$2,314.53</u>
Disbursements:		
Salaries:	<u>\$1,000.00</u>	<u>\$ 480.00</u>
Industrial insurance	<u>2.10</u>	<u>7.10</u>
Transfer to Bills Receivable	<u>130.77</u>	<u>-</u>
U. S. Geological Survey	<u>-</u>	<u>290.00</u>
Total disbursements	<u>\$1,132.87</u>	<u>\$ 777.10</u>
Balance, end of period	<u>\$1,246.95</u>	<u>\$1,537.43</u>

	Fiscal Year 1952-1953	Fiscal Year 1953 1954
STATE ENGINEER - PAHRANAGAT LAKE		
Balance, beginning of period	\$1,906.72	\$1,895.92
Receipts:		
Tax receipts	\$1,069.49	\$1,269.49
Total to be accounted for	\$2,976.21	\$3,165.41
Disbursements:		
Salaries	\$ 800.00	\$1,067.50
Industrial insurance	4.00	4.41
Miscellaneous	276.20	
Transfer to Bills Receivable	.09	133.47
Total disbursements	\$1,080.29	\$1,205.38
Balance, end of period	\$1,895.92	\$1,960.03

STATE ENGINEER - BAKER AND LEHMAN CREEKS.		
Balance, beginning of period	\$ 314.70	\$ 873.02
Receipts (miscellaneous)	\$ 758.32	- -
Total to be accounted for	\$1,073.02	\$ 873.02
Disbursements:		
Salaries	\$ 200.00	\$ 400.00
Industrial insurance		2.89
Total disbursements	\$ 200.00	\$ 402.89
Balance, end of period	\$ 873.02	\$ 470.13

STATE ENGINEER - VIRGIN RIVER		
Balance, beginning of period	\$ 488.09	\$ 198.09
Receipts: Reimbursement from Colorado River Commission for maintenance on water gauging stations		\$ 600.00
Total to be accounted for	\$ 488.09	\$ 798.09
Disbursements: U. S. Geological Survey	\$ 290.00	\$ 290.00
Balance, end of period	\$ 198.09	\$ 508.09

STATE ENGINEER - LAS VEGAS ARTESIAN BASIN		
Balance, beginning of period	\$ 5,308.97	\$ 8,687.72
Receipts:		
Tax receipts	\$ 8,000.00	\$ 9,880.00
Transferred from Bills Receivable	423.55	
Transferred from State Engineer's appropriation	200.00	
Total receipts	\$ 8,623.55	\$ 9,880.00
Total to be accounted for	\$13,932.52	\$18,567.72
Disbursements:		
Salaries	\$ 4,250.00	\$ 5,255.00
Travel expense: Mileage & subsistence		118.80
Gasoline & oil	276.44	218.55
Other	317.23	147.33
Industrial insurance	33.48	29.74
Retirement contributions	224.40	203.15
Supplies	6.15	89.76
Telephone & telegraph	137.10	95.50

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	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - LAS VEGAS ARTESIAN BASIN (continued)		
Disbursements (continued):		
Equipment		\$ 1,000.00
Miscellaneous		10.00
Transferred to Bills Receivable		376.93
Total disbursements	<u>\$ 5,244.80</u>	<u>\$ 7,544.76</u>
Balance, end of period	<u>\$ 8,687.72</u>	<u>\$11,022.96</u>

STATE ENGINEER - PAHRUMP VALLEY BASIN		
Balance, beginning of period	<u>\$2,880.16</u>	<u>\$3,978.09</u>
Receipts:		
Tax receipts	<u>\$2,559.95</u>	<u>\$3,717.64</u>
Total to be accounted for	<u>\$5,440.11</u>	<u>\$7,695.73</u>
Disbursements:		
Salaries	<u>\$1,177.00</u>	<u>\$ 270.00</u>
Travel expense: Mileage & subsistence		45.31
Maintenance & repair	72.50	
Gasoline & oil	127.72	
Other		16.10
Retirement contributions	40.80	
Office equipment		484.54
Miscellaneous	44.00	
Total disbursements	<u>\$1,462.02</u>	<u>\$ 815.95</u>
Balance, end of period	<u>\$3,978.09</u>	<u>\$6,879.78</u>

STATE ENGINEER - UNDERGROUND WATER (HYDROLOGIST)		
Balance, beginning of period	<u>\$10,240.46</u>	<u>- -</u>
Receipts:		
Appropriation		<u>\$15,966.84</u>
Total to be accounted for	<u>\$10,240.46</u>	<u>\$15,966.84</u>
Disbursements:		
Salaries	<u>\$ 4,999.92</u>	<u>\$ 5,486.64</u>
Travel expense: Mileage & subsistence	960.33	559.50
Gasoline & oil	293.53	360.07
Other	243.64	222.21
Industrial Insurance	40.48	22.07
Printing	356.10	27.55
Retirement contributions	265.20	244.20
Supplies	318.52	227.23
Telephone & telegraph		7.10
Equipment	2,598.07	90.66
Miscellaneous	76.00	
Reversion	88.67	
Total disbursements	<u>\$10,240.46</u>	<u>\$ 7,247.23</u>
Balance, end of period	<u>- -</u>	<u>\$ 8,719.61</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - UNDERGROUND WATER (U.S.G.S.)		
Balance, beginning of period	\$ 7,781.36	- -
Receipts:		
Appropriation		\$22,217.40
Total to be accounted for	\$ 7,781.36	\$22,217.40
Disbursements:		
Salaries	\$ 6,738.50	\$ 3,138.08
Travel expense: Mileage & subsistence	238.35	169.40
Other	311.44	
Supplies	29.78	13.48
Equipment	457.48	
Miscellaneous	5.00	
Reimbursement to U. S. Government for Nevada's portion of expenditures		5,363.92
Reversion	.81	
Total disbursements	\$ 7,781.36	\$ 8,684.88
Balance, end of period	- -	\$13,532.52

STATE ENGINEER - COOPERATIVE STREAM MEASUREMENT		
Balance, beginning of period	\$ 5,800.00	- -
Receipts:		
Contributions from Bridgeport Valley water users	\$ 980.00	\$ 3,000.00
Appropriation		13,000.00
Total receipts	\$ 980.00	\$16,000.00
Total to be accounted for	\$ 6,780.00	\$16,000.00
Disbursements:		
Salaries	\$ 6,780.00	
Office equipment		\$ 113.00
Reimbursement to U. S. Government for Nevada's portion of expenditures		\$ 9,280.00
Total disbursements	\$ 6,780.00	\$9,393.00
Balance, end of period	- -	\$ 6,607.00

STATE ENGINEER - COOPERATIVE SNOW SURVEY		
Balance, beginning of period	\$ 1,798.53	- -
Receipts:		
Appropriation		\$ 3,024.00
Total to be accounted for	\$ 1,798.53	\$ 3,024.00
Disbursements :		
Salaries	\$ 841.32	
Travel expense	369.75	\$ 84.73
Industrial insurance	27.80	12.00
Repairs		362.22
Supplies	557.33	857.70
Miscellaneous	1.91	
Reversion	.42	
Total disbursements	\$ 1,798.53	\$ 1,316.65
Balance, end of period	- -	\$ 1,707.35

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE ENGINEER - INTERSTATE COMPACT COMMISSION - COLUMBIA RIVER		
Balance, beginning of period	\$ 1,000.00	- -
Receipts:		
Appropriation	- -	\$ 3,000.00
Total to be accounted for	\$ 1,000.00	\$ 3,000.00
Disbursements:		
Salaries		\$ 10.00
Travel expense (out-of-state)	\$ 552.15	683.25
Printing	438.35	
Stationery & supplies		4.00
Telephone & telegraph	9.20	17.25
Dues, Interstate Compact Commission		333.34
Reversion	.30	
Total disbursements	\$ 1,000.00	\$ 1,047.84
Balance, end of period	- -	\$ 1,952.16

BOARD OF REGISTERED PROFESSIONAL ENGINEERS - BANK ACCOUNT		
Balance, beginning of period	\$ 3,710.71	\$ 3,832.09
Receipts:		
Refund on airplane ticket		\$ 4.95
Professional engineer applications	\$ 2,295.00	\$ 3,005.00
Engineer in-training applications	70.00	120.00
Renewal fees	2,429.00	3,027.00
Bond interest	50.00	43.75
Re-issuance of certificates	4.00	
Total receipts	\$ 4,848.00	\$ 6,200.70
Total to be accounted for	\$ 8,558.71	\$10,032.79
Disbursements:		
Salaries	\$ 2,427.05	\$ 3,015.35
Travel expense (in-state)	1,134.70	1,475.64
Dues & subscriptions	150.00	175.00
Postage	141.75	161.90
Printing	625.50	565.25
Stationery & supplies	91.92	108.89
Telephone & telegraph	110.90	46.90
Miscellaneous	44.80	201.80
Total disbursements	\$ 4,726.62	\$ 5,750.73
Balance, end of period	\$ 3,832.09	\$ 4,282.06

BOARD OF EXAMINERS		
Balance, beginning of period	\$ 877.15	- -
Receipts:		
Appropriation		\$ 2,000.00
Total to be accounted for	\$ 877.15	\$ 2,000.00
Disbursements:		
Printing and miscellaneous expenditures	\$ 877.15	\$ 1,000.00
Balance, end of period	- -	\$ 1,000.00

FISH & GAME COMMISSION

Statement of Cash Receipts & Disbursements

EXHIBIT A

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	<u>\$373,171.33</u>	<u>\$508,641.26</u>
Receipts:		
License sales	\$675,355.86	\$623,142.89
Fur sales	13,670.27	3,301.91
Property sales	100.00	902.50
Rough fish royalties	200.00	
Rental recoveries		3,017.89
Grazing fees	1,610.60	
Federal Aid reimbursements	150,867.05	142,398.25
County budgets reversions	3,794.47	830.00
Miscellaneous refunds, etc.	977.19	38.37
Grants & gifts		30,150.00
Total receipts	<u>\$846,575.44</u>	<u>\$803,781.81</u>
Total to be accounted for	<u>\$1,219,746.77</u>	<u>\$1,312,423.07</u>
Disbursements: (See Schedule II)		
Administration	\$ 45,972.70	\$ 58,998.98
Commissioners' expense	3,490.00	3,334.20
Fisheries Division	16,985.13	14,250.14
Verdi Hatchery	42,322.94	48,751.65
Smith Valley Rearing Station	23,806.67	14,262.05
Spring Creek Station	29,927.48	23,428.21
Washoe Station	12,367.56	18,854.81
Fish Haul	6,373.05	7,859.00
Game Farm	6,548.42	6,957.26
Beaver conservation	18,513.15	8,023.64
Law enforcement	71,963.89	73,937.64
District agents	26,862.92	38,670.47
Public information	2,138.48	13,083.86
Federal Aid Projects (See Schedule 15)	223,396.66	189,068.37
Donation to Woolgrowers' Predatory Animal Control Fund	18,967.34	30,000.00
Uniform purchases	333.80	554.80
State-county cooperative projects	30,863.39	24,879.73
Construction, N. E. Headquarters	11,377.90	
Botulism control	474.06	
Fish purchase		15,170.62
Expenditures required by law	118,419.97	129,495.96
See-See Partridge project		245.94
Miscellaneous expenditures		12.21
Total disbursements	<u>\$711,105.51</u>	<u>\$719,839.54</u>
Balance, end of period	<u>\$508,641.26</u>	<u>\$592,583.53</u>

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
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FISH & GAME COMMISSION
Detail of Expenditures by Functions

EXHIBIT B

SCHEDULE 1

ADMINISTRATION

Salaries & wages	\$28,355.30	\$32,940.82
Retirement & industrial insurance	1,370.50	1,735.22
Subsistence	2,033.52	2,130.83
Car-plane expense	1,628.95	2,269.64
Telephone & telegraph	1,395.39	2,152.86
Postage, freight & express	1,571.74	2,122.40
Supplies	2,606.96	3,216.05
Repairs & maintenance	61.40	332.95
Equipment	3,836.44	1,616.88
Rent & utilities	2,850.00	9,819.53
Fees & dues	257.50	661.80
Horse expense	<u>5.00</u>	<u> </u>
Total	\$45,972.70	\$58,998.98

SCHEDULE 2

COMMISSIONERS' EXPENSE

Subsistence & mileage	\$ 3,119.07	\$ 3,010.35
Telephone & telegraph	330.80	267.35
Miscellaneous	<u>40.13</u>	<u>56.50</u>
Total	\$ 3,490.00	\$ 3,334.20

SCHEDULE 3

FISHERIES DIVISION

Salaries & wages	\$ 8,499.92	\$ 8,924.92
Retirement & industrial insurance	583.91	512.02
Subsistence	740.00	724.75
Car & boat expense	1,269.36	1,185.74
Plane operation	237.08	995.11
Telephone & telegraph & freight expense	534.40	567.64
Supplies	125.05	322.64
Equipment	<u>4,995.41</u>	<u>1,017.32</u>
Total	\$16,985.13	\$14,250.14

FISH & GAME COMMISSION
Detail of Expenditures by Function
(Continued)

EXHIBIT B

SCHEDULE 4

VERDI HATCHERY

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
Salaries & wages	\$14,932.41	\$16,120.00
Retirement & industrial insurance	921.37	1,100.18
Subsistence	661.50	515.00
Equipment operation	1,551.60	1,162.56
Telephone & telegraph, freight & express	775.64	600.48
Utilities	447.37	719.20
Spawn	5,100.00	4,780.00
Fish food	3,335.78	7,582.16
Supplies	1,136.11	1,424.94
Repairs & maintenance	941.88	1,256.28
Equipment	4,864.71	5,016.48
Construction	<u>7,654.57</u>	<u>8,474.37</u>
Total	\$42,322.94	\$48,751.65

SCHEDULE 5

SMITH VALLEY STATION

Salaries & wages	\$ 5,193.12	\$ 4,858.94
Retirement & industrial insurance	331.98	249.58
Subsistence & mileage	121.09	86.00
Equipment operation	579.01	366.49
Telephone & telegraph, freight & express	175.90	110.57
Utilities	469.35	716.58
Pond rent	130.00	130.00
Supplies	381.86	308.12
Repairs & maintenance	494.99	795.42
Equipment	4,895.80	12.95
Fish food	2,517.36	2,494.57
Construction	<u>8,516.21</u>	<u>4,132.83</u>
Total	\$23,806.67	\$14,262.05

SCHEDULE 6

SPRING CREEK STATION

Salaries & wages	\$ 6,503.32	\$ 7,159.92
Retirement & industrial insurance	377.41	440.17
Subsistence & mileage	200.00	125.50
Equipment operation	700.02	598.46
Telephone & telegraph, freight & express	935.29	74.13
Fish food	6,097.38	9,806.89
Repairs & maintenance	383.23	149.64
Utilities	737.93	553.90
Supplies	562.74	417.58
Equipment	949.84	3,909.34
Construction	<u>12,480.32</u>	<u>192.68</u>
Total	\$29,927.48	\$23,428.21

FISH & GAME COMMISSION
Detail of Expenditures by Function
(Continued)

EXHIBIT B

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
<u>SCHEDULE 7</u>		
<u>WASHOE STATION</u>		
Salaries & wages	\$ 3,455.10	\$ 3,840.00
Retirement & industrial insurance	169.73	234.55
Subsistence	11.75	32.00
Equipment operation	220.89	6.59
Fish food	706.84	6,531.47
Fish purchase	6,800.00	8,000.00
Telephone & telegraph, freight & express	.95	181.70
Supplies	52.30	28.50
Equipment	<u>950.00</u>	<u>- -</u>
Total	\$12,367.56	\$18,854.81

<u>SCHEDULE 8</u>		
<u>FISH HAUL</u>		
Salaries & wages	\$ 1,377.00	\$ 2,825.00
Retirement & industrial insurance	30.00	31.73
Subsistence	1,324.25	1,299.75
Equipment operation	2,122.57	2,868.52
Supplies	339.53	318.00
Telephone & telegraph	46.60	44.20
Contract hauls	<u>1,133.10</u>	<u>471.80</u>
Total	\$ 6,373.05	\$ 7,859.00

<u>SCHEDULE 9</u>		
<u>FISH PURCHASE</u>		
Purchase contract		\$12,515.20
Subsistence & mileage		589.50
Equipment operation & rental		1,368.95
Supplies		58.50
Telephone & telegraph		13.40
Contract hauls		<u>625.07</u>
Total		\$15,170.62

FISH & GAME COMMISSION
Detail of expenditures by function
(Continued)

EXHIBIT B

	Fiscal Year <u>1952-1953</u>	Fiscal Year <u>1953-1954</u>
<u>SCHEDULE 10</u>		
<u>GAME FARM</u>		
Salaries & wages	\$ 3,573.49	\$ 4,305.80
Retirement & insurance	256.75	259.50
Equipment operation	500.80	150.60
Utilities	650.10	632.24
Telephone & telegraph	316.87	118.77
Supplies & material	348.83	683.01
Repairs, maintenance, and rental	131.15	129.74
Taxes	684.60	677.60
Bird food	78.83	- -
Equipment	7.00	- -
Total	\$ 6,548.42	\$ 6,957.26
<hr/>		
<u>SCHEDULE 11</u>		
<u>BEAVER CONSERVATION</u>		
Salaries & wages	\$13,103.57	\$ 4,769.92
Retirement & industrial insurance	649.63	304.24
Subsistence	632.13	378.15
Equipment operation	1,232.31	1,072.23
Telephone, telegraph, freight, express, and postage	25.92	27.29
Supplies	110.79	147.79
Storage rent	42.00	- -
Equipment	885.13	68.42
Landowners' 25% of furs	1,831.67	1,255.60
Total	\$18,513.15	\$ 8,023.64
<hr/>		
<u>SCHEDULE 12</u>		
<u>INFORMATION & EDUCATION</u>		
Salaries & wages		\$ 4,100.00
Retirement & industrial insurance		192.91
Subsistence & mileage		413.47
Equipment operation		373.90
Telephone, telegraph, freight & express	\$ 30.05	139.53
Printing		3,270.27
Movies & supplies	1,445.99	1,452.14
Repairs & maintenance		7.73
Equipment		2,160.53
Postage		250.00
Exhibits	296.88	723.38
Bulletins	365.56	- -
Total	\$ 2,138.48	\$13,083.86

FISH & GAME COMMISSION
Detail of Expenditures by Function
(Continued)

EXHIBIT B

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
<u>SCHEDULE 13</u>		
<u>LAW ENFORCEMENT</u>		
Salaries & wages	\$37,278.30	\$43,872.96
Retirement & industrial insurance	2,220.36	2,452.76
Subsistence & mileage	7,105.88	6,986.83
Equipment operation	12,440.83	15,914.40
Horse expense	265.04	542.25
Plane expense	110.75	32.00
Supplies	114.44	246.02
Telephone, telegraph, freight & express	658.51	760.97
Storage rental	64.00	85.00
Equipment	11,697.53	2,853.45
Repairs & maintenance		191.00
Miscellaneous	8.25	-
Total	\$71,963.89	\$73,937.64

<u>SCHEDULE 14</u>		
<u>DISTRICT AGENTS</u>		
Salaries & wages	\$14,449.39	\$19,451.52
Retirement & industrial insurance	816.83	1,122.62
Subsistence & mileage	2,610.55	2,658.17
Equipment operation	4,854.64	5,883.18
Plane expense	31.25	60.00
Horse expense	11.20	31.00
Telephone, telegraph, freight & express	291.33	450.92
Supplies	209.37	195.52
Management expense	336.46	144.94
Equipment	3,224.28	5,563.83
Repairs & maintenance	27.62	24.36
Construction	-	2,817.85
Utilities	-	266.56
Total	\$26,862.92	\$38,670.47

<u>SCHEDULE 15</u>		
<u>FEDERAL AID PROJECTS</u>		
Total expenditures (See Exhibit C)	\$223,396.66	\$189,068.37

<u>SCHEDULE 16</u>		
<u>STATE-COUNTY COOPERATIVE PROGRAMS</u>		
Elko Hatchery, construction & equipment	\$ 4,473.00	\$ 3,010.87
Insurance	187.62	4,109.52
Fish food	3,794.47	8,017.20
Fish eggs		240.00
Car operation		505.85
Humboldt County equipment	3,131.87	
Pershing County holding pond	1,232.63	
Fish purchase & distribution	16,286.56	
Railroad Valley development	1,640.71	4,037.13

(Continued next page)

FISH & GAME COMMISSION
Detail of Expenditures by Function
(Continued)

EXHIBIT B

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
<u>SCHEDULE 16 (Continued)</u>		
State-County Cooperative Programs (continued):		
Marking State boundary	\$ 116.53	
Washoe County		\$ 2,068.04
Truck Insurance (all)		602.09
Nye County truck purchase		2,289.03
Total	\$30,863.39	\$24,879.73

<u>SCHEDULE 17</u>		
<u>CONSTRUCTION - N.E. DISTRICT HEADQUARTERS</u>		
Construction expenditures - total	\$11,377.90	

<u>SCHEDULE 18</u>		
<u>EXPENDITURES REQUIRED BY LAW</u>		
Printing (other than supplies), licenses & tags	\$ 2,102.00	\$ 2,369.47
Season charts	1,206.81	980.50
Code books & reports	21.72	1,660.12
Legal notices	788.20	839.25
License agents' bonds	816.50	825.00
County budgets	80,540.64	80,360.52
License refunds, including Arizona stamp transfer	32,944.10	42,461.10
Total	\$118,419.97	\$129,495.96

<u>SCHEDULE 19</u>		
<u>PREDATORY ANIMAL CONTROL</u>		
Transfer to Predatory Animal Control Fund (total)	\$18,967.34	\$30,000.00

<u>SCHEDULE 20</u>		
<u>UNIFORM PURCHASES</u>		
Purchase of uniforms (reimbursed) total	\$ 333.80	\$ 554.80

<u>SCHEDULE 21</u>		
<u>SEE-SEE PARTRIDGE PROJECT</u>		
Total expenditures		\$ 245.94

<u>SCHEDULE 22</u>		
<u>BOTULISM CONTROL</u>		
Total expenditures	\$ 474.06	

<u>SCHEDULE 23</u>		
<u>MISCELLANEOUS</u>		
Total expenditures		\$ 12.21

GRAND TOTAL, All disbursements Exhibit B	\$711,105.51	\$719,839.54
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FISH & GAME COMMISSION

Federal Aid Projects

EXHIBIT C

Fiscal Year
1952-1953Fiscal Year
1953-1954SCHEDULE 1TRAPPING & REDISTRIBUTION

Salaries & wages	\$ 1,096.69	\$ 2,143.77
Subsistence	234.50	162.78
Equipment operation	910.83	119.21
Materials & supplies	383.56	120.84
Equipment	3,964.13	- -
Retirement, industrial insurance & miscellaneous	<u>246.50</u>	<u>376.05</u>
Total	\$ 6,836.21	\$ 2,922.65

SCHEDULE 2BIG GAME RESEARCH

Salaries & wages	\$18,640.30	\$13,087.42
Subsistence	3,514.95	2,946.46
Equipment operation	6,392.75	4,217.76
Rentals	402.84	2,672.00
Materials & supplies	857.75	494.37
Equipment	2,294.70	4,119.78
Retirement, industrial insurance & miscellaneous	<u>2,114.11</u>	<u>2,788.39</u>
Total	\$34,217.40	\$30,326.38

SCHEDULE 3STILLWATER DEVELOPMENT

Salaries & wages	\$56,886.07	\$31,121.41
Equipment operation	527.06	- -
Material & supplies	4,897.46	5,382.64
Retirement, industrial insurance & miscellaneous	<u>3,772.28</u>	<u>2,453.19</u>
Total	\$66,082.87	\$38,957.24

SCHEDULE 4WATERFOWL RESEARCH

Salaries & wages	\$ 4,541.00	\$ 4,688.00
Subsistence	378.24	323.82
Equipment operation	755.65	1,239.88
Rentals	37.50	- -
Material & supplies	197.62	106.36
Equipment	1,365.75	1,944.81
Retirement & industrial insurance	<u>444.22</u>	<u>484.38</u>
Total	\$ 7,719.98	\$ 8,787.25

FISH & GAME COMMISSION

Federal Aid Projects

EXHIBIT C

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
<u>SCHEDULE 5</u>		
<u>UPLAND GAME RESEARCH</u>		
Salaries & wages	\$ 8,473.92	\$ 8,425.42
Subsistence	1,370.46	1,126.90
Equipment operation	2,763.73	3,392.49
Rentals	94.00	456.82
Material & supplies	923.37	1,058.94
Equipment	2,398.76	72.50
Retirement, industrial insurance & miscellaneous	769.46	1,139.52
Total	\$16,793.70	\$15,672.59

<u>SCHEDULE 6</u>		
<u>COORDINATION</u>		
Salaries & wages	\$11,906.59	\$11,555.92
Subsistence	718.45	529.75
Equipment operation	1,193.43	1,541.39
Rentals	1,310.00	1,500.00
Material & supplies	574.97	1,221.08
Equipment	4,988.17	1,516.51
Retirement, industrial insurance & miscellaneous	1,319.01	924.29
Total	\$22,010.62	\$18,788.94

<u>SCHEDULE 7</u>		
<u>OVERTON DEVELOPMENT</u>		
Salaries & wages	\$ 2,840.00	\$19,365.87
Subsistence	179.75	313.50
Equipment operation	455.16	3,704.56
Rentals	- -	600.00
Material & supplies	784.43	8,323.18
Equipment	24,918.79	756.88
Retirement, industrial insurance, and miscellaneous	3,488.54	1,152.72
Total	\$32,666.67	\$34,216.71

<u>SCHEDULE 8</u>		
<u>WATERHOLE SURVEY</u>		
Salaries & wages	\$ 2,162.05	\$ 3,784.40
Subsistence	342.00	260.25
Equipment operation	440.78	898.31
Material & supplies	72.39	102.67
Equipment	1,302.91	37.00
Retirement, industrial insurance, & miscellaneous	130.67	311.53
Total	\$ 4,450.80	\$ 5,394.16

FISH & GAME COMMISSION
Federal Aid Projects

EXHIBIT C

	<u>Fiscal Year</u> 1952-1953	<u>Fiscal Year</u> 1953-1954
<u>SCHEDULE 9</u>		
<u>LAKE MEAD SURVEY</u>		
Salaries & wages	\$ 8,480.01	\$ 8,779.92
Subsistence	1,229.75	1,046.50
Equipment operation	2,392.46	2,489.45
Material & supplies	430.92	418.43
Equipment	4,989.88	421.23
Retirement, industrial insurance and miscellaneous	<u>810.83</u>	<u>745.12</u>
Total	\$18,333.85	\$13,900.65
<hr/>		
<u>SCHEDULE 10</u>		
<u>STREAM & LAKE SURVEY</u>		
Salaries & wages	\$ 9,209.84	\$10,830.54
Subsistence	669.75	481.75
Equipment operation	1,891.71	1,910.14
Material & supplies	414.94	268.91
Equipment	1,134.20	385.19
Retirement, Industrial insurance & miscellaneous	<u>956.62</u>	<u>916.73</u>
Total	\$14,277.06	\$14,793.26
<hr/>		
<u>SCHEDULE 11</u>		
<u>FERNLEY</u>		
Land purchase & engineering		\$ 649.65
Miscellaneous	<u>\$ 7.50</u>	
Total	\$ 7.50	\$ 649.65
<hr/>		
<u>SCHEDULE 12</u>		
<u>WATERHOLE DEVELOPMENT</u>		
Salaries & wages		\$ 1,164.00
Subsistence		99.25
Equipment operation		208.90
Material & supplies		1,521.77
Equipment		<u>85.76</u>
Total		\$ 3,079.68
<hr/>		
<u>SCHEDULE 13</u>		
<u>HUMBOLDT</u>		
Land purchase & engineering		\$ 1,579.21
<hr/>		
GRAND TOTAL, All Federal Aid Projects, Exhibit C	<u>\$223,396.66</u>	<u>\$189,068.37</u>

FISH & GAME COMMISSION
Statement of Disbursements by Object

EXHIBIT D

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Salaries & wages	\$260,957.39	\$268,116.47
Retirement & industrial insurance	15,093.08	15,114.53
Subsistence & mileage	27,197.59	26,241.26
Car, plane, boat & horse expense	3,558.63	5,621.59
Equipment operation	43,566.94	53,525.10
Telephone, telegraph, postage, freight, express	7,089.39	7,882.21
Supplies & material	18,537.81	30,706.78
Repairs & maintenance	3,884.61	2,887.12
Equipment	86,795.30	33,847.89
Rentals & utilities	5,260.75	18,022.03
Dues & subscriptions	257.50	661.80
Fish food	16,451.83	34,432.29
Spawn	5,100.00	5,020.00
Fish purchase & distribution	23,086.56	20,515.20
Construction	44,502.00	18,628.60
Pond rent	130.00	130.00
Contract hauls	1,133.10	1,096.87
Taxes	684.60	677.60
Bird food	78.83	- -
Beaver pelts revenue to landowners (25%)	1,831.67	1,255.60
Exhibits	296.88	723.38
Bulletins	365.56	- -
Management expense (District agents)	336.46	144.94
Other insurance	187.62	4,711.61
Printing	4,118.73	9,119.61
Bonds	816.50	825.00
County budgets	80,540.64	80,360.52
License refunds (including Arizona stamp transfer)	32,944.10	42,461.10
Transfer to Predatory Animal Control Fund	18,967.34	30,000.00
Botulism control	474.06	- -
Land purchase & engineering	- -	2,228.86
Miscellaneous expenditures	<u>6,860.04</u>	<u>4,881.58</u>
 Total disbursements	 <u>\$711,105.51</u>	 <u>\$719,839.54</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
GOVERNOR'S SCHOOL SURVEY COMMITTEE		
Appropriation		\$30,000.00 *
Nevada Taxpayers' Association		2,500.00
Total to be accounted for		<u>\$32,500.00</u>
Disbursements:		
Travel expense (in-state)		\$ 158.15
Stationery & supplies		23.25
Telephone & telegraph		30.95
Contract payment		7,000.00
Professional services & expenses		302.26
Consultation expenses, Dr. Clarence E. Ackley		333.82
Contract services, secretary		9.00
Total disbursements		<u>\$ 7,857.43</u>
Balance, end of period		<u>\$24,642.57</u>
* Chapter 2, Statutes of Nevada 1954 - Special Session, approved January 8, 1954.		

GOVERNOR'S OFFICE		
Balance, beginning of period	\$28,575.37	- -
Receipts:		
Appropriation		\$65,838.36
Reimbursement - travel	\$ 149.30	173.75
Reimbursement - operating expense	799.05	314.87
Total receipts	<u>\$ 2,952.72</u>	<u>\$66,326.98</u>
Total to be accounted for	<u>\$29,523.72</u>	<u>\$66,326.98</u>
Disbursements:		
Salaries	\$18,197.99	\$23,305.52
Travel expense:		
In-state		1,071.46
Out-of-state		923.83
Total travel	2,519.45	
Dues & subscriptions	60.00	591.00
Freight & express	1.76	5.69
Industrial insurance	93.41	94.11
Postage	414.07	457.49
Printing	424.28	234.01
Repairs	134.35	96.25
Retirement contributions	760.22	729.27
Stationery & supplies	842.99	490.02
Telephone & telegraph	2,127.99	2,479.61
Office equipment	2,041.75	
Photos, cuts, mats		96.75
Flowers		25.00
Miscellaneous	26.65	
Legal counsel	900.00	
Reversion	978.81	
Total disbursements	<u>\$29,523.72</u>	<u>\$30,600.01</u>
Balance, end of period	- -	<u>\$35,726.97</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
GOVERNOR'S OFFICE - MANSION MAINTENANCE		
Balance, beginning of period	\$ 7,355.39	- -
Receipts:		
Appropriation		\$14,400.00
Reimbursement	\$ 64.50	4.25
Total to be accounted for	\$ 7,419.89	\$14,404.25
Disbursements:		
Salaries	\$ 2,030.00	\$ 2,030.00
Dues & subscriptions	51.00	41.75
Freight & express		1.18
Industrial insurance	64.90	11.22
Printing	8.85	9.00
Rent		25.00
Repairs	95.23	142.49
Retirement contributions	102.70	86.00
Supplies	262.05	235.78
Telephone & telegraph	254.10	216.45
Entertaining	60.30	
Utilities	423.32	390.46
Linens		294.03
Furniture	223.80	71.50
Garbage disposal	28.00	22.00
Provisions	2,819.46	2,428.47
Laundry & drycleaning	127.06	119.27
Services		43.60
Severance pay		85.00
Fuel	639.45	952.98
Grounds upkeep	162.05	106.24
Miscellaneous	30.83	
Reversion	36.79	
Total disbursements	\$ 7,419.89	\$ 7,312.42
Balance, end of period	- -	\$ 7,091.83

OFFICE OF THE GOVERNOR - MANSION FURNISHINGS		
Balance, beginning of period	\$4,960.41	
Receipts:		
Miscellaneous	\$ 223.80	
Total to be accounted for	\$5,184.21	
Disbursements:		
Labor	\$ 90.00	
Floor coverings	4,147.00	
Furniture & furniture repair	490.82	
Wall paper	12.75	
Upholstery material	28.71	
Linens	71.97	
Bid advertising	40.60	
Paint	8.53	
Dishes, utensils	293.83	
Total disbursements	\$5,184.21	
Balance, end of period	\$ - -	

NEVADA STATE HIGHWAY DEPARTMENT

RECEIPTS - DISBURSEMENTS - BALANCES

SCHEDULE 1

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	\$ 800,385.46	\$ 2,159,411.21
Receipts:		
Federal aid in construction	\$ 5,684,340.61	\$ 4,902,816.80
Other aid in construction	101,538.74	21,075.71
Federal aid (Operation Breakthru)	82,659.12	
Gas & Use Fuel Tax (Gross)	4,441,443.73	4,767,954.97
Auto Licenses	785,304.57	821,112.30
Common carrier & drivers Licenses	1,621,887.31	1,770,988.87
Miscellaneous	56,105.49	72,473.95
Total receipts	<u>\$12,773,279.57</u>	<u>\$12,356,422.60</u>
Total to be accounted for	<u>\$13,573,665.03</u>	<u>\$14,515,833.81</u>
Disbursements (See Schedule 2)	<u>\$11,414,253.82</u>	<u>\$12,311,171.00</u>
Balance, per Highway Department books	<u>\$ 2,159,411.21</u>	<u>\$ 2,204,662.81</u>

Balance, end of period (per Controller's books)	\$ 2,947,586.51	\$ 3,273,731.94
Less: Lists of claims filed in July included in Highway Department expenditures	<u>788,175.30</u>	<u>1,069,069.13</u>
Highway Department book balance	<u>\$ 2,159,411.21</u>	<u>\$ 2,204,662.81</u>

NEVADA STATE HIGHWAY DEPARTMENT
SCHEDULE OF DISBURSEMENTS

SCHEDULE 2

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Salaries:		
Regular salary	\$ 2,124,436.90	\$ 2,478,047.02
Overtime salary	73,082.31	90,318.32
Annual leave	125,509.10	142,402.92
Sick leave	52,607.43	58,617.31
Holiday leave	102,695.34	105,777.00
Military leave	885.15	689.83
Jury leave	3,732.73	2,980.97
Total salaries	<u>\$ 2,482,948.96</u>	<u>\$ 2,878,833.37</u>
Travel expense:		
Milage (July traffic counters)	\$ 1,478.09	\$ 1,013.59
Subsistence	155,482.99	166,326.23
Public conveyance	1,562.25	2,050.56
Total travel expense	<u>\$ 158,523.33</u>	<u>\$ 169,390.38</u>
Operating expense:		
Dues & subscriptions	\$ 2,563.29	\$ 2,583.49
Freight & express	20,352.87	5,286.72
Industrial insurance	37,441.63	45,565.99
Insurance (other than industrial)	58,940.43	90,179.56
Postage	9,359.37	9,164.41
Printing	38,285.40	37,364.55
Rent	16,822.29	45,244.97
Repairs	11,343.84	9,145.83

(Continued next page)

NEVADA STATE HIGHWAY DEPARTMENT
SCHEDULE OF DISBURSEMENTS

SCHEDULE 2 (Continued)

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Disbursements: (Operating Expense - continued)		
Retirement contributions	\$ 127,541.61	\$ 139,216.93
Stationery & supplies	23,311.20	19,113.54
Telephone, telegraph & teletype	19,365.84	22,521.33
Truck & other automotive expense:		
Maintenance & repair	466,402.90	367,623.02
Gasoline & oil	319,136.44	381,560.87
Utilities	46,819.17	36,969.47
Contractors' payments	6,358,930.82	6,250,697.29
Betterment projects and minor construction payments	101,562.30	76,918.15
Right-of-way consideration other than land purchases	11,451.19	38,335.48
Operating expense, other	9,000.09	6,577.21
Materials & supplies	136,861.72	216,489.93
Taxes & assessments		60.15
Gasoline & use fuel tax administration	22,884.24	44,272.74
Gasoline tax and other refunds	221,095.45	214,613.23
Attorney General salary (As Counsel for Highway Department)	3,300.00	4,200.00
Court awards from condemnation proceedings	434.40	2,158.00
Personnel department		15,820.17
Combined offices Public Service Commission:		
Public Service Commission transfer		77,000.00
Motor Vehicle Department	78,195.20	84,856.00
Drivers License Division	58,244.82	88,070.00
Safety Division	23,466.11	18,981.00
State Police	174,791.66	313,254.00
Total Operating Expense	<u>\$ 8,397,904.34</u>	<u>\$ 8,663,844.03</u>
Equipment:		
Automobiles (sedans & coupes)	\$ 7,572.87	\$ 11,377.06
Trucks & other automotive equipment	258,840.22	255,705.37
Office equipment	11,064.78	21,134.27
Land, buildings and betterments	68,976.10	275,383.71
Drafting, engineering & traffic recorders	5,419.91	4,728.95
Laboratory, shop and reproduction	16,436.77	16,508.73
Miscellaneous	6,566.54	14,265.13
Total equipment	<u>\$ 374,877.19</u>	<u>\$ 599,103.22</u>
Total disbursements	<u><u>\$11,414,253.82</u></u>	<u><u>\$12,311,171.00</u></u>

NEVADA STATE HIGHWAY DEPARTMENT

RECEIPTS	1953	1954	Total	Per Cent
Federal Aid	\$ 5,684,340.61	\$ 4,902,816.80	\$10,587,157.41	42.13
County and others	101,538.74	21,075.71	122,614.45	.49
Miscellaneous	138,764.61	72,473.95	211,238.56	.84
Gasoline and Use Fuel Tax (Gross)	4,441,443.73	4,767,954.97	9,209,398.70	36.65
Auto License Fee	785,304.57	821,112.30	1,606,416.87	6.39
Common Carrier License	1,540,429.31	1,690,945.87	3,231,375.18	12.86
Drivers License	81,458.00	80,043.00	161,501.00	.64
Totals	<u>\$12,773,279.57</u>	<u>\$12,356,422.60</u>	<u>\$25,129,702.17</u>	<u>100.00</u>
DISBURSEMENTS				
General Administration	\$ 287,603.61	\$ 300,972.69	\$ 588,576.30	2.48
Special Traffic Surveys	11,625.86	13,374.21	25,000.07	.11
Road Maps	13,188.01	14,974.42	28,162.43	.12
Highways & Parks Magazine	35,831.88	27,659.81	63,491.69	.27
Public Relations	9,558.09	4,644.32	14,202.41	.06
Public Service Commission, Salaries		77,000.00	77,000.00	.32
Public Service Commission, Safety Division	23,466.11	18,981.00	42,447.11	.18
Public Service Commission, Highway Patrol	174,791.66	313,254.00	488,045.66	2.06
Public Service Commission, Drivers License Division	58,244.82	88,070.00	146,314.82	.62
Public Service Commission, Motor Vehicle Division	78,195.20	84,856.00	163,051.20	.69
Common Carrier & Truck Refunds	155.50	795.70	951.20	.01
Gasoline & Use Fuel Refunds	220,939.95	213,817.53	434,757.48	1.83
Gasoline Tax Administration	13,316.26	22,430.00	35,746.26	.15
Use Fuel Tax Administration	9,567.98	21,842.74	31,410.72	.13
Maintenance Work	2,158,452.76	2,515,338.95	4,673,791.71	19.70
Surveys, Plans, Estimates, & Right-of-way	580,736.02	949,768.77	1,530,504.79	6.45
Equipment Divisions & Plants	203,722.26	30,383.25	234,105.51	.99
Maintenance Buildings	274,392.25	508,380.99	782,773.24	3.30
Highway Construction Work	7,000,197.54	6,854,150.63	13,854,348.17	58.38
Research & Investigation	162,464.43	165,442.14	327,906.57	1.38
Miscellaneous	97,803.63	85,033.85	182,837.48	.77
Totals	<u>\$11,414,253.82</u>	<u>\$12,311,171.00</u>	<u>\$23,725,424.82</u>	<u>100.00</u>

DEPARTMENT OF HEALTH - FEDERAL, STATE AND LOCAL FUNDS

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balances, beginning of period:		
Local & private funds	\$ 3,482.99	\$ 4,482.99
Federal	39,621.60	65,968.32
State balance	265,876.37	1,591.24
Total balance	<u>\$308,980.96</u>	<u>\$ 72,042.55</u>
Receipts provided from:		
State appropriation		\$468,440.00
Federal	\$235,472.08	184,607.91
Local	24,006.10	30,214.64
• Private	9,625.00	10,500.00
License fees	820.00	780.00
Total funds provided during period	<u>\$269,923.18</u>	<u>\$694,542.55</u>
Total to be accounted for	<u>\$578,904.14</u>	<u>\$766,585.10</u>
Disbursements:		
Salaries	\$206,690.24	\$206,616.19
Travel	25,183.09	24,636.91
Board members expense	348.85	466.56
Office Supplies	3,737.17	19,844.75
Equipment	8,548.56	3,052.67
Other supplies	30,954.82	15,133.32
Hospital care	123,185.43	126,156.91
Professional services & films	42,411.76	51,850.31
Drugs & biologics	5,130.05	317.06
Appliances	2,482.70	2,748.00
Refresher course for physician	159.80	
Joint Merit System	1,932.73	2,019.23
Board meeting cost	49.90	
Refunds	20.00	
Clark County Health Unit	21,350.00	20,525.00
Rent	1,740.00	1,740.00
Unliquidated encumbrances	3,278.48	9,056.34
Other expense	2,691.80	2,185.55
Transfer from Hospital Licensure to Public Health Engineering	625.00	
Reversions (state funds)	26,341.21	
Total disbursements	<u>\$506,861.59</u>	<u>\$486,348.80</u>
Balance, end of period	<u>\$ 72,042.55</u> * *	<u>\$280,236.30</u>

* Denotes money from Indian Service Contract.

* * Balance June 30, 1953 represents local & federal balance only
as state balance reverted to General Fund.

HEALTH DEPARTMENT - TRAVEL

Fiscal Year 1953-1954

DIVISION	Out-of-state	In-state	Total
Central Administration	\$ 518.00	\$ 1,212.53	\$ 1,730.53
Vital Statistics		160.45	160.45
Public Health Engineering	613.35	5,021.86	5,635.21
Hygienic Laboratory	455.00	154.40	609.40
Tuberculosis Control		154.13	154.13
Dental Health	221.35	4,868.72	5,090.07
Public Health Nursing		8,385.45	8,385.45
Maternal & Child Health	180.00	427.13	607.13
Crippled Children's Services		476.34	476.34
Mental Health	276.30	561.45	837.75
Hospital Services	55.00	747.25	802.25
Health Education		148.20	148.20
Totals	<u>\$2,319.00</u>	<u>\$22,317.91</u>	<u>\$24,636.91</u>

DEPARTMENT OF HEALTH

<u>Local & Private Funds</u>		
	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Balance, beginning of period	\$ 3,482.99	\$ 4,482.99
Receipts: Funds provided from		
Private (Indian Service contract	\$ 9,625.00	\$10,500.00
Local	24,006.10	30,214.64
Total funds provided during period	\$33,631.10	\$40,714.64
Total to be accounted for	\$37,114.09	\$45,197.63
Disbursements:		
(See "Local, Private, State & Federal Funds combined)	\$32,631.10	\$39,239.64
	\$ 4,482.99 **	\$ 5,957.99 **

** Balances represented by private funds only.

<u>State Appropriated Funds</u>		
Balance, beginning of period:		
Division of Vital Statistics	\$ 12,328.62	- -
Division Public Health Engineering	18,962.07	- -
Public Health Laboratory	28,639.78	- -
Division of Dental Health	15,094.13	- -
Tuberculosis Control	76,098.37	- -
Crippled Children's Services	57,005.13	- -
Hospital Licensure Administration	1,466.14	1,591.24
Preventive Medical Services	56,282.13	- -
Total Balance	\$265,876.37	\$ 1,591.24
Receipts: Funds provided from		
Appropriation		\$468,440.00
License fees	\$ 820.00	780.00
Total funds provided during period	\$266,696.37	\$470,811.24
Disbursements:		
(See "Local, Private, State, and Federal Funds Combined")	\$265,105.13	\$239,274.03
Balance, end of period	\$ 1,591.24 *	\$231,537.21

* Hospital Licensure administration, non-reverting.

<u>Federal Funds</u>		
Balance, beginning of period	\$ 39,621.60	\$ 65,968.32
Funds provided from:		
Federal	\$235,472.08	\$184,607.91
Total to be accounted for	\$275,093.68	\$250,576.23
Disbursements:		
See "Local, Private, State and Federal Funds Combined")	\$209,125.36	\$207,835.13
Balance, end of period	\$ 65,968.32	\$ 42,741.10

DEPARTMENT OF HEALTH - CENTRAL ADMINISTRATION - ALL FUNDS

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period			--			--
Funds provided from:						
Federal		\$ 9,073.00	\$ 9,073.00		\$ 6,973.00	\$ 6,973.00
Transfer from Preventive Medical Services	\$13,950.18		13,950.18	\$13,173.78		13,173.78
Total funds provided	<u>\$13,950.18</u>	<u>\$ 9,073.00</u>	<u>\$23,023.18</u>	<u>\$13,173.78</u>	<u>\$ 6,973.00</u>	<u>\$20,146.78</u>
Disbursements:						
Salaries			\$14,920.00			\$15,066.70
Travel			2,268.49			1,730.53
Board members expense			348.85			372.25
Office supplies			2,444.99			2,592.55
Equipment			3,040.85			384.75
Total disbursements	<u>\$13,950.18</u>	<u>\$ 9,073.00</u>	<u>\$23,023.18</u>	<u>\$13,173.78</u>	<u>\$ 6,973.00</u>	<u>\$20,146.78</u>
Balance, end of period	--	--	--	--	--	--

DEPARTMENT OF HEALTH - DIVISION OF VITAL STATISTICS

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period	\$12,328.62		\$12,328.62			
Funds provided from:						
Federal		\$ 3,527.08	3,527.08		\$ 1,656.71	\$ 1,656.71
Appropriation				\$28,613.00		28,613.00
Total funds provided	<u>\$12,328.62</u>	<u>\$ 3,527.08</u>	<u>\$15,855.70</u>	<u>\$28,613.00</u>	<u>\$ 1,656.71</u>	<u>\$30,269.71</u>
Disbursements:						
Salaries			\$11,954.55			\$12,600.00
Travel			255.45			160.45
Office supplies			3,577.08			2,875.96
Equipment						326.30
Reversion, state funds			68.62			
Total disbursements	<u>\$12,328.62</u>	<u>\$3,527.08</u>	<u>\$15,855.70</u>	<u>\$14,306.00</u>	<u>\$ 1,656.71</u>	<u>\$15,962.71</u>
Balance, end of period	--	--	--	\$14,307.00	--	\$14,307.00

DEPARTMENT OF HEALTH - DIVISION OF PUBLIC HEALTH ENGINEERING

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period	\$18,962.07		\$18,962.07			
Funds provided from:						
Federal		\$24,568.18	24,568.18		\$22,452.55	\$22,452.55
Appropriation				\$41,697.00		41,697.00
Transfer Hospital Licensure Admin.	625.00		625.00	750.00		750.00
Private (Indian Service Contract)	625.00		625.00	1,000.00		1,000.00
Total funds provided	<u>\$20,212.07</u>	<u>\$24,568.18</u>	<u>\$44,780.25</u>	<u>\$43,447.00</u>	<u>\$22,452.55</u>	<u>\$65,899.55</u>
Disbursements:						
Salaries			\$33,702.31			\$33,840.00
Travel			5,769.78			5,635.21
Office Supplies			4,725.09			4,490.22
Equipment			16.00			610.00
Reversion, state funds			567.07			
Total disbursements	<u>\$20,212.07</u>	<u>\$24,568.18</u>	<u>\$44,780.25</u>	<u>\$22,122.88</u>	<u>\$22,452.55</u>	<u>\$44,575.43</u>
Balance, end of period	- -	- -	- -	\$21,324.12	- -	\$21,324.12

DEPARTMENT OF HEALTH - PUBLIC HEALTH LABORATORY

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, Beginning of period	\$28,639.78		\$28,639.78			
Funds provided from:						
Private				\$ 250.00		\$ 250.00
Federal		\$10,101.00	10,101.00		\$ 7,018.95	7,018.95
Appropriation				57,192.00		57,192.00
Total funds provided	<u>\$28,639.78</u>	<u>\$10,101.00</u>	<u>\$38,740.78</u>	<u>\$57,442.00</u>	<u>\$ 7,018.95</u>	<u>\$64,460.95</u>
Disbursements:						
Salaries			\$29,383.48			\$26,297.86
Travel			401.70			609.40
Office supplies			8,309.55			7,263.46
Equipment			572.74			694.62
Reversion, state funds			73.31			
Total disbursements	<u>\$28,639.78</u>	<u>\$10,101.00</u>	<u>\$38,740.78</u>	<u>\$27,846.39</u>	<u>\$ 7,018.95</u>	<u>\$34,865.34</u>
Balance, end of period	- -	- -	- -	\$29,595.61	- -	\$29,595.61

DEPARTMENT OF HEALTH - TUBERCULOSIS CONTROL

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period	\$76,098.37		\$76,098.37			
Funds provided from:						
Transfer Preventive Medical Svcs.	2,970.00		2,970.00	\$ 3,300.00		\$ 3,300.00
Federal		\$ 3,738.54	3,738.54		\$ 2,227.48	2,227.48
Appropriation				140,000.00		140,000.00
Private				500.00		500.00
Total funds provided	<u>\$79,068.37</u>	<u>\$ 3,738.54</u>	<u>\$82,806.91</u>	<u>\$143,800.00</u>	<u>\$ 2,227.48</u>	<u>\$146,027.48</u>
Disbursements:						
Salaries			\$ 4,695.64			\$ 4,788.75
Travel			146.50			154.13
Supplies			695.50			629.60
Hospital care			76,071.56			82,539.76
Professional services & films			1,170.90			455.00
Reversion, state funds			26.81			
Total disbursements	<u>\$79,068.37</u>	<u>\$ 3,738.54</u>	<u>\$82,806.91</u>	<u>\$ 86,339.76</u>	<u>\$ 2,227.48</u>	<u>\$ 88,567.24</u>
Balance, end of period	- -	- -	- -	\$ 57,460.24	- -	\$57,460.24

DEPARTMENT OF HEALTH - VENEREAL DISEASE CONTROL

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period			- -			- -
Funds provided from:						
Transfer Preventive Medical Svcs.	\$ 5,360.97		\$ 5,360.97	\$ 2,390.20		\$ 2,390.20
Federal		\$ 5,997.02	5,997.02			
Total funds provided	<u>\$ 5,360.97</u>	<u>\$ 5,997.02</u>	<u>\$11,357.99</u>	<u>\$ 2,390.20</u>	<u>- -</u>	<u>\$ 2,390.20</u>
Disbursements:						
Salaries			\$ 9,066.31			\$ 1,788.75
Supplies			1,473.71			601.45
Drugs & biologics			817.97			
Total disbursements	<u>\$ 5,360.97</u>	<u>\$ 5,997.02</u>	<u>\$11,357.99</u>	<u>\$ 2,390.20</u>	<u>- -</u>	<u>\$ 2,390.20</u>
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - DIVISION OF DENTAL HEALTH

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period	\$15,094.13		\$15,094.13			
Funds provided from						
Local				\$ 1,700.00		\$ 1,700.00
Federal		\$16,750.00	16,750.00		\$20,883.00	20,883.00
Appropriation				29,694.00		29,694.00
Total funds provided	<u>\$15,094.13</u>	<u>\$16,750.00</u>	<u>\$31,844.13</u>	<u>\$31,394.00</u>	<u>\$20,883.00</u>	<u>\$52,277.00</u>
Disbursements:						
Salaries			\$20,994.09			\$23,390.36
Travel			3,471.91			5,090.07
Supplies			2,558.50			3,090.24
Professional services			3,745.00			5,080.00
Equipment			354.17			
Reversion, state funds			720.46			
Total disbursements	<u>\$15,094.13</u>	<u>\$16,750.00</u>	<u>\$31,844.13</u>	<u>\$15,767.67</u>	<u>\$20,883.00</u>	<u>\$36,650.67</u>
Balance, end of period	- -	- -	- -	\$15,626.33	- -	\$15,626.33

DEPARTMENT OF HEALTH - PUBLIC HEALTH NURSING

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	Private & Local	Federal	Total	Private & Local	Federal	Total
Funds provided from:						
Private	\$ 8,000.00		\$ 8,000.00	\$ 7,275.00		\$ 7,275.00
Local	23,381.10		23,381.10	24,269.64		24,269.64
Federal		\$26,927.00	26,927.00		\$28,294.00	28,294.00
Total funds provided	<u>\$31,381.10</u>	<u>\$26,927.00</u>	<u>\$58,308.10</u>	<u>\$31,544.64</u>	<u>\$28,294.00</u>	<u>\$59,838.64</u>
Disbursements:						
Salaries			\$44,012.26			\$47,731.03
Travel			9,107.79			8,385.45
Supplies			3,995.44			3,722.16
Equipment - automobile			1,192.61			
Total disbursements	<u>\$31,381.10</u>	<u>\$26,927.00</u>	<u>\$58,308.10</u>	<u>\$31,544.64</u>	<u>\$28,294.00</u>	<u>\$59,838.64</u>
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - MATERNAL & CHILD HEALTH

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period			- -			- -
Funds provided from:						
Preventive Medical Svcs.	\$ 8,687.40		\$ 8,687.40	\$ 6,052.95		\$ 6,052.95
Federal		\$12,962.08	12,962.08		\$10,860.00	10,860.00
Total funds provided	<u>\$ 8,687.40</u>	<u>\$12,962.08</u>	<u>\$21,649.48</u>	<u>\$ 6,052.95</u>	<u>\$10,860.00</u>	<u>\$16,912.95</u>
Disbursements:						
Salaries			\$ 7,275.00			\$ 8,788.75
Travel			786.71			607.13
Professional services			6,275.00			4,185.00
Drugs and biologics			4,312.08			317.06
Equipment			645.00			353.00
Supplies			2,355.69			2,662.01
Total disbursements	<u>\$ 8,687.40</u>	<u>\$12,962.08</u>	<u>\$21,649.48</u>	<u>\$6,052.95</u>	<u>\$10,860.00</u>	<u>\$16,912.95</u>
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - CRIPPLED CHILDRENS SERVICES

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period	\$ 57,005.13		\$ 57,005.13			
Funds provided from:						
Federal		\$ 47,670.00	47,670.00		\$ 56,852.09	\$ 56,852.09
Appropriation				\$ 88,000.00		88,000.00
Local				1,750.00		1,750.00
Total funds provided	<u>\$ 57,005.13</u>	<u>\$ 47,670.00</u>	<u>\$104,675.13</u>	<u>\$ 89,750.00</u>	<u>\$ 56,852.09</u>	<u>\$146,602.09</u>
Disbursements:						
Salaries			\$ 11,397.50			\$ 12,624.74
Travel			205.85			476.34
Professional services			30,920.86			40,950.31
Hospital care			47,113.87			43,617.15
Appliances			2,482.70			2,748.00
Equipment			1,272.40			
Other expense			2,691.80			2,185.55
Reversion, state funds			8,590.15			
Total disbursements	<u>\$ 57,005.13</u>	<u>\$ 47,670.00</u>	<u>\$104,675.13</u>	<u>\$ 45,750.00</u>	<u>\$ 56,852.09</u>	<u>\$102,602.09</u>
Balance, end of period	- -	- -	- -	\$ 44,000.00	- -	\$ 44,000.00

DEPARTMENT OF HEALTH - MENTAL HEALTH CONTROL

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Funds provided from:						
Preventive Medical Services	\$ 2,571.06		\$ 2,571.06	\$ 4,300.00		\$ 4,300.00
Federal		\$ 4,200.00	4,200.00		\$ 7,532.31	7,532.31
Local				1,745.00		1,745.00
Total funds provided	<u>\$ 2,571.06</u>	<u>\$ 4,200.00</u>	<u>\$ 6,771.06</u>	<u>\$ 6,045.00</u>	<u>\$ 7,532.31</u>	<u>\$13,577.31</u>
Disbursements:						
Salaries			\$ 3,969.83			\$ 8,653.00
Travel			201.71			837.75
Office supplies			1,292.18			2,622.56
Equipment			1,307.34			684.00
Professional services						780.00
Total disbursements	<u>\$ 2,571.06</u>	<u>\$ 4,200.00</u>	<u>\$ 6,771.06</u>	<u>\$ 6,045.00</u>	<u>\$ 7,532.31</u>	<u>\$13,577.31</u>
Balance, end of period	--	--	--	--	--	--

DEPARTMENT OF HEALTH - CANCER CONTROL

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period			--			--
Funds provided from:						
Federal		\$1,298.02	\$1,298.02		\$2,451.94	\$2,451.94
Total funds provided	<u>--</u>	<u>\$1,298.02</u>	<u>\$1,298.02</u>	<u>--</u>	<u>\$2,451.94</u>	<u>\$2,451.94</u>
Disbursements:						
Salaries			\$ 795.00			\$ 788.75
Professional services			300.00			400.00
Supplies & educational material			203.02			1,263.19
Total disbursements	<u>--</u>	<u>\$1,298.02</u>	<u>\$1,298.02</u>	<u>--</u>	<u>\$2,451.94</u>	<u>\$2,451.94</u>
Balance, end of period	--	--	--	--	--	--

DEPARTMENT OF HEALTH - HOSPITAL SERVICES

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
Balance, beginning of period			- -			- -
Funds provided from:						
Preventive medical svcs.	\$5,488.67		\$5,488.67	\$5,554.34		\$5,554.34
Federal		\$1,175.00	1,175.00		\$1,268.00	1,268.00
Total funds provided	\$5,488.67	\$1,175.00	\$6,663.67	\$5,554.34	\$1,268.00	\$6,822.34
Disbursements:						
Salaries			\$5,160.00			\$5,160.00
Travel			762.36			802.25
Supplies			741.31			860.09
Total disbursements	\$5,488.67	\$1,175.00	\$6,663.67	\$5,554.34	\$1,268.00	\$6,822.34
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - TRAINING

Funds provided from:						
Federal		\$ 158.90	\$ 158.90			
Disbursements:						
Refresher course for physician		\$ 158.90	\$ 158.90			
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - HEALTH EDUCATIONAL SERVICES

Funds provided from:						
Preventive Medical Svcs.	\$ 959.06		\$ 959.06	\$ 730.00		\$ 730.00
Federal		\$7,730.00	7,730.00		\$6,774.53	6,774.53
Total funds provided	\$ 959.06	\$7,730.00	\$8,689.06	\$ 730.00	\$6,774.53	\$7,504.53
Disbursements:						
Salaries			\$6,091.14			\$5,097.50
Travel			163.15			148.20
Supplies			2,287.32			2,258.83
Equipment			147.45			
Total disbursements	\$ 959.06	\$7,730.00	\$8,689.06	\$ 730.00	\$6,774.53	\$7,504.53
Balance, end of period	- -	- -	- -	- -	- -	- -

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
DEPARTMENT OF HEALTH - MERIT SYSTEM						
Funds provided from:						
Federal		<u>\$1,932.73</u>	<u>\$1,932.73</u>		<u>\$2,019.23</u>	<u>\$2,019.23</u>
Disbursements:						
Health Department pro rata share		<u>\$1,932.73</u>	<u>\$1,932.73</u>		<u>\$2,019.23</u>	<u>\$2,019.23</u>
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - SPECIAL V. D. PROJECT						
Funds provided from:						
Federal		<u>\$4,947.43</u>	<u>\$4,947.43</u>			
Disbursements:						
Salaries			\$3,273.13			
Travel			1,641.69			
Supplies			32.61			
Total disbursements		<u>\$4,947.43</u>	<u>\$4,947.43</u>			
Balance, end of period	- -	- -	- -	- -	- -	- -

DEPARTMENT OF HEALTH - HOSPITAL LICENSURE ADMINISTRATION						
Balance, beginning of period	\$1,466.14		\$1,466.14	\$1,591.24		\$1,591.24
Funds provided from:						
License fees	<u>820.00</u>		<u>820.00</u>	<u>780.00</u>		<u>780.00</u>
Total funds provided	<u>\$2,286.14</u>		<u>\$2,286.14</u>	<u>\$2,371.24</u>		<u>\$2,371.24</u>
Disbursements:						
Supplies				\$ 45.75		\$ 45.75
Board meeting costs	\$ 49.90		\$ 49.90	94.31		94.31
Refund	20.00		20.00			
Transfer to Div. of Public Health Engineering for Hospital inspection	<u>625.00</u>		<u>625.00</u>	<u>750.00</u>		<u>750.00</u>
Total disbursements	<u>\$ 694.90</u>	- -	<u>\$ 694.90</u>	<u>\$ 890.06</u>	- -	<u>\$ 890.06</u>
Balance, end of period	\$1,591.24	- -	\$1,591.24	\$1,481.18	- -	\$1,481.18

	Fiscal Year 1952-1953			Fiscal Year 1953-1954		
	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
DEPARTMENT OF HEALTH -- CLARK COUNTY HEALTH UNIT						
Funds provided from:						
Federal		<u>\$21,350.00</u>	<u>\$21,350.00</u>		<u>\$20,525.00</u>	<u>\$20,525.00</u>
Disbursements:						
Support of local health unit		<u>\$21,350.00</u>	<u>\$21,350.00</u>		<u>\$20,525.00</u>	<u>\$20,525.00</u>
Balance, end of period	--	--	--	--	--	--

DEPARTMENT OF HEALTH - RENO CANCER DETECTION CENTER

Funds provided from:					
Federal		<u>\$1,740.00</u>	<u>\$1,740.00</u>	<u>\$1,740.00</u>	<u>\$1,740.00</u>
Disbursements:					
Rent		<u>\$1,740.00</u>	<u>\$1,740.00</u>	<u>\$1,740.00</u>	<u>\$1,740.00</u>
Balance, end of period	--	--	--	--	--

DEPARTMENT OF HEALTH - UNLIQUIDATED ENCUMBRANCES

Funds provided from:					
Federal		<u>\$3,278.48</u>	<u>\$3,278.48</u>	<u>\$9,056.34</u>	<u>\$9,056.34</u>
Disbursements:					
Prior year's encumbrances		<u>\$3,278.48</u>	<u>\$3,278.48</u>	<u>\$9,056.34</u>	<u>\$9,056.34</u>
Balance, end of period	--	--	--	--	--

NEVADA STATE HOSPITAL - APPROPRIATED

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	\$340,135.02	- -
Receipts:		
Appropriated		\$773,781.11
Withholding & retirement	\$ 1,037.04	
Refunds		695.44
Miscellaneous reimbursements	1,483.60	4,414.13
Quit claim deed, 4th Street property		500.00
Rentals		2,375.00
Junk sales	1,511.95	136.00
Livestock sales	7,137.78	2,459.00
Commissary sales	343.82	
Repatriation	970.50	
Total receipts	<u>\$ 12,484.69</u>	<u>\$784,360.68</u>
Total to be accounted for	<u>\$352,619.71</u>	<u>\$784,360.68</u>
Disbursements:		
Salaries	\$147,824.03	\$178,318.55
Travel expense:		
In-state		2,800.65
Out-of-state		667.90
Total travel	3,524.17	
Dues & subscriptions	56.50	97.50
Industrial insurance	1,346.83	1,205.83
Other insurance		386.30
Postage & express	317.06	332.65
Printing	1,152.38	420.46
Repairs & maintenance	13,737.76	24,766.38
Retirement contributions	7,606.52	9,186.54
Stationery & supplies		800.03
Telephone & telegraph	1,406.46	1,938.52
Truck & other automotive expense:		
Maintenance & repair	538.56	959.43
Gasoline & oil	288.17	522.89
Utilities	6,313.39	6,620.67
Dietary expense, food & supplies	71,965.72	75,853.68
Medical expense (drugs, hospital, ambulance, etc.)		8,841.04
Housekeeping expense, bedding	8,795.03	
Linen, cleaning, etc.		9,810.27
Sewage		1,250.00
Farm expense	25,179.20	15,508.83
Boiler room supplies & fuel	25,878.50	31,426.32
Patient subsistence:	5,826.68	
Tobacco		2,374.61
Clothing		4,768.04
Clergy		510.00
Miscellaneous		904.05
Laundry supplies	2,023.74	2,711.81
Miscellaneous administrative expenses	132.68	241.55
Repatriation of patients	913.22	973.97

(Continued next page)

Fiscal Year
1952-1953

Fiscal Year
1953-1954

NEVADA STATE HOSPITAL - APPROPRIATED

Disbursements: (continued)

Equipment:		
Automobiles (Passenger, trucks, etc.)	\$ 3,045.00	\$ 3,648.34
Office furnishings	37.50	892.37
Medical department equipment	11,241.53	223.70
Household furniture		688.33
New kitchen, commissary		10,805.52
Miscellaneous equipment	4,792.88	1,586.81
Floor coverings		203.60
Reversion	8,676.20	
Total disbursements	<u>\$352,619.71</u>	<u>\$402,247.14</u>
Balance, end of period	<u>- -</u>	<u>\$382,113.54</u>

NEVADA STATE HOSPITAL -- REVOLVING FUND

Balance, beginning of period	(\$ 280.52) *	\$ 308.51
Receipts:		
Reimbursement for expenditures	<u>\$11,151.09</u>	<u>\$14,970.08</u>
Total to be accounted for	<u>\$10,870.57</u>	<u>\$15,278.59</u>
Disbursements:		
Salaries	\$ 8,203.85	\$12,843.30
Travel	230.75	186.75
Postage	269.50	313.50
Upholstering furniture, labor	50.00	10.00
Clergy	475.00	470.00
P. O. Box rent		36.00
Vacuum cleaner		18.50
Temporary license (Bradley)		25.00
Repair Wrist band & watch		9.50
Repatriation of patients	915.45	417.50
Notary Bond & commission		35.00
Uniform & shirts torn by patient	11.95	3.00
Publications	65.20	10.00
Household furnishings purchased from employee		117.00
Blood	40.00	110.00
Imprinting checks	4.90	4.90
Freight & express	19.30	
Stationery & supplies	10.00	
Broken car window	17.75	
Funeral	75.00	
Barber tools	50.00	
Checks issued in error	33.00	
Miscellaneous expenditures	90.41	65.21
Total disbursements	<u>\$10,562.06</u>	<u>\$14,675.16</u>
Balance, end of period	<u>\$ 308.51</u>	<u>\$ 603.43</u>

* A red figure.

NEVADA STATE HOSPITAL - PATIENTS' FUNDS

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Balance, beginning of period	\$ 6,826.10	\$ 9,947.40
Receipts:		
Deposits by patients	\$22,807.26	\$28,091.28
Total to be accounted for	\$29,633.36	\$38,038.68
Disbursements:		
Patients' personal accounts, occupational therapy fund, and recreation fund	\$19,685.96	\$27,506.79
Balance, end of period	\$ 9,947.40	\$10,531.89

NEVADA STATE HOSPITAL - PAY PATIENTS' FUND

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Balance, beginning of period	- -	- -
Receipts:		
Pay from patients	\$48,377.57	\$60,834.36
Disbursements:		
Refunds to patients	\$ 866.74	\$ 2,001.27
To State General Fund	47,510.83	58,833.09
Total disbursements	\$48,377.57	\$60,834.36
Balance, end of period	- -	- -

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
JUNIOR LIVESTOCK SHOW BOARD		
Balance, beginning of period	\$ 1,500.96	- -
Receipts:		
Appropriation		\$ 3,000.00
Total to be accounted for	\$ 1,500.96	\$ 3,000.00
Disbursements:		
Insurance, other than Industrial	\$ 207.63	\$ 207.63
Postage		1.71
Repairs		50.00
Stationery & supplies	15.10	40.25
Newspaper advertising	234.00	134.40
Premiums to exhibitors	1,042.50	926.00
Straw		100.00
Photographs		40.00
Reversion	1.73	
Total disbursements	\$ 1,500.96	\$ 1,499.99
Balance, end of period	- -	\$ 1,500.01

JUNIOR LIVESTOCK SHOW BOARD - BANK ACCOUNT		
Balance, beginning of period	\$ 446.24	\$ 316.75
Receipts:		
Livestock sales	\$29,844.00	\$33,039.96
Donations	675.00	890.14
Special awards	75.00	107.24
Banquet tickets	61.50	103.00
Total receipts	\$30,655.50	\$34,140.34
Total to be accounted for	\$31,101.74	\$34,457.09
Disbursements:		
Salaries	\$ 218.50	\$ 390.00
Industrial insurance	10.00	12.00
Postage	15.03	16.49
Repairs	200.00	11.88
Stationery & supplies	4.90	
Straw, eartags, tatoo equipment	187.67	73.62
Ribbons	40.38	48.25
Photography	70.50	
Banquet	407.00	446.00
Paid to exhibitors for sale of livestock	29,545.51	32,709.36
Paid to exhibitors for special awards	85.50	105.00
Advertising		67.20
Total disbursements	\$30,784.99	\$33,879.80
Balance, end of period	\$ 316.75	\$ 577.29

INSPECTOR OF MINES - HOISTING ENGINEERS LICENSING FUND		
Balance, beginning of period	\$ 914.21	\$ 984.69
Receipts: License fees	\$ 650.00	\$ 492.50
Total to be accounted for	\$ 1,564.21	\$ 1,477.19
Disbursements:		
Salaries & board members per diem	\$ 320.00	\$ 234.71
Industrial insurance	4.60	12.00

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	Fiscal Year 1952-1953	Fiscal Year 1953-1954
INSPECTOR OF MINES - HOISTING ENGINEERS' LICENSE FUND		
Disbursements (continued)		
Postage	\$ 40.00	\$ 50.00
Printing	179.25	42.65
Retirement contributions		1.38
Telephone & telegraph	.97	
Stationery & supplies	29.25	65.06
Office equipment	5.45	
Reversion		71.39 *
Total disbursements	\$ 579.52	\$ 477.19
Balance, end of period	\$ 984.69	\$ 1,000.00

* Chapter 29, 1941 Statutes of Nevada, provides that any amount in this fund in excess of \$1,000.00 be transferred to the State General Fund.

INSPECTOR OF MINES - Appropriated		
Balance, beginning of period	\$25,143.78	- -
Receipts:		
Appropriation		\$58,730.00
Total to be accounted for	\$25,143.78	\$58,730.00
Disbursements:		
Salaries	\$17,209.95	\$21,384.40
Travel expense: Mileage	2,143.62	1,945.41
Subsistence	1,547.75	1,217.50
Maintenance & repair	309.75	190.33
Gasoline & oil	496.36	514.42
Insurance	97.83	101.04
Dues & subscriptions	84.25	105.90
Freight & express	3.70	
Industrial insurance	303.63	108.69
Postage	200.82	200.67
Printing	1,088.31	934.31
Repairs	23.00	23.50
Retirement contributions	625.68	737.51
Stationery & supplies	280.62	358.46
Telephone & telegraph	307.20	392.02
Office equipment	329.51	88.00
Microfilm expense	2.67	
Time service	15.00	15.00
Transcripts	64.60	113.55
Autpmobile		735.81
Reversion	9.53	
Total disbursements	\$25,143.78	\$29,166.52
Balance, end of period	- -	\$29,563.48

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SCHOOL OF INDUSTRY - APPROPRIATED		
Balance, beginning of period	\$30,124.86	
Receipts:		
Deficiency appropriation	\$13,786.00	
Sales, contributions & refunds	2,229.64	
Cancelled warrants	84.05	
Total receipts	\$16,099.69	
Disbursements:	\$46,224.55	
Total to be accounted for	\$14,652.00	
Salaries	1,393.71	
Travel Expense	6,259.51	
Girls' care	5.00	
Dues & subscriptions	524.81	
Postage & express	500.70	
Telephone & telegraph	1,097.51	
Power & light	177.03	
Industrial insurance	985.55	
Retirement contributions	1,191.79	
Repairs	726.85	
Auto & truck expense	479.02	
Medical & dental expense	6,904.75	
Food	4,000.98	
Fuel (heating)	657.72	
Bedding & clothing	1,953.02	
Farm expense	2,204.15	
Operating supplies	391.07	
Insurance - automobile	57.92	
Printing	30.00	
Land survey	275.00	
Accounting services	37.56	
Office supplies	823.61	
Hardware supplies	287.75	
Kitchen equipment	13.85	
School supplies	33.12	
Boys' Fund	37.50	
Veterinary services	513.61	
Equipment	9.46	
Reversion		
Total disbursements	\$46,224.55	
Balance, end of period	- -	
* Audit report covers fiscal year 1953-54.		

SCHOOL OF INDUSTRY - BUILDING REPAIR FUND		
Balance, beginning of period	\$ 250.08	
Receipts: None		
Total to be accounted for	\$ 250.08	
Disbursements:		
Floor covering	\$ 109.25	
Lumber	26.47	
Plumbing supplies	3.95	
Transfer to Post War Reserve Fund	110.41	
Total disbursements	\$ 250.08	
Balance, end of period	- -	
* Audit report covers fiscal year 1953-54.		

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
INSURANCE DEPARTMENT		
Balance, beginning of period	\$23,046.66	- -
Receipts:		
Appropriation		\$62,657.77
Total to be accounted for	\$23,046.66	\$62,657.77
Disbursements:		
Salaries	\$17,307.13	\$20,599.45
Travel expense:		
In-state		1,230.30
Out-of-state		1,242.49
Total travel expense	2,278.60	
Dues & subscriptions	182.77	225.00
Freight & express	1.70	2.07
Industrial insurance	183.75	105.62
Postage	485.24	898.43
Printing	292.89	2,217.04
Repairs	91.20	43.00
Retirement contributions	771.28	943.51
Stationery & supplies	260.62	1,001.36
Telephone & telegraph	523.50	668.98
Office equipment	608.00	1,357.69
Miscellaneous equipment	54.20	179.15
Reversion	5.78	
Total disbursements	\$23,046.66	\$30,714.09
Balance, end of period	- -	\$31,943.68

DISTRICT JUDGES' TRAVEL		
Balance, beginning of period	\$ 8,368.80	- -
Receipts:		
Appropriation		\$14,500.00
Miscellaneous receipts	\$ 62.25	
Total to be accounted for	\$ 8,431.05	\$14,500.00
Disbursements:		
Travel expense	\$ 5,806.89	\$ 6,857.98
Reversion	2,624.16	
Total disbursements	\$ 8,431.05	\$ 6,857.98
Balance, end of period	- -	\$7,642.02

LABOR COMMISSIONER - APPRENTICESHIP FUND		
Balance, beginning of period	- -	- -
Receipts:		
Appropriated		\$ 2,067.00 *
Disbursements:		
Travel expense:		
In-state		\$ 210.30
Out-of-state		150.40
Printing		48.75
Total disbursements		\$ 409.45
Balance, end of period		\$ 1,657.55

* Separate appropriation. See 1953 Statutes of Nevada, page 461. Formerly carried under "Labor Commissioner - Appropriated."

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
LABOR COMMISSIONER - PRIVATE EMPLOYMENT AGENCY FUND		
Balance, beginning of period	\$ 1,115.01	\$ 1,315.01
Receipts:		
License fees	\$ 200.00	\$ 300.00
Total to be accounted for	\$ 1,315.01	\$ 1,615.01
Disbursements:	none	none
Balance, end of period	\$1,315.01	\$ 1,615.01
A non-reverting fund.		

LABOR COMMISSIONER - APPROPRIATED		
Balance, beginning of period	\$15,521.81	- -
Receipts:		
Transfer (Operating Expense to Equipment)	\$ 65.15	
Appropriation		\$40,179.10
Total to be accounted for	\$15,586.96	\$40,179.10
Disbursements:		
Salaries	\$ 8,466.56	\$15,235.27
Travel expense:		
In-state		1,534.62
Out-of-state		87.40
Total travel	2,012.01	
Dues & subscriptions	135.50	52.50
Industrial insurance	65.88	61.24
Postage	150.00	50.00
Printing	458.80	68.80
Rent	120.00	487.70
Repairs		27.00
Retirement contributions	462.41	621.46
Stationery & supplies	139.79	88.07
Telephone & telegraph	571.40	713.03
Office equipment	442.35	29.95
Statistical work	250.00	
Apprenticeship expense	444.67	
Miscellaneous	34.99	
Reversion	1,767.45	
Transfer (Equipment from Operating expense)	65.15	
Time service		15.00
Moving office		6.60
Total disbursements	\$15,586.96	\$19,078.64
Balance, end of period	- -	\$21,100.46

LEGISLATIVE COUNSEL BUREAU		
Balance, end of period	\$20,913.16	- -
Receipts:		
Appropriation		\$74,256.04
Total to be accounted for	\$20,913.16	\$74,256.04

(Continued next page)

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
LEGISLATIVE COUNSEL BUREAU - continued		
Disbursements (continued)		
Salaries	\$16,147.12	\$30,257.68
Travel expense:		
In-state		1,168.75
Out-of-state		637.36
Total travel expense	1,272.94	
Dues & subscriptions	3.00	
Freight & express	2.76	
Industrial insurance	61.89	148.16
Postage	62.39	124.43
Printing	1,279.35	80.90
Repairs	38.52	22.50
Retirement contributions	743.82	1,197.64
Stationery & supplies	97.06	401.07
Telephone & telegraph	306.92	423.12
Office equipment		985.70
Contract services	545.25	
Photostats	11.10	
Reference books	11.73	
Reversion	314.31	
Bookcase & addressograph	15.00	
Total disbursements	<u>\$20,913.16</u>	<u>\$35,447.31</u>
Balance, end of period	<u>- -</u>	<u>\$38,808.73</u>

STATE LIBRARY		
Balance, beginning of period	\$22,624.10	--
Receipts:		
Transfer to Books for NCL	\$ 399.59	
Transfer to Equipment from books	550.00	
Fines	335.50	\$ 279.04
Gifts	12.08	
Appropriation		69,808.25
Total receipts	<u>\$ 1,297.17</u>	<u>\$70,087.29</u>
Total to be accounted for	<u>\$23,921.27</u>	<u>\$70,087.29</u>
Disbursements:		
Salaries	\$13,991.56	\$22,384.31
Travel (in-state)	175.10	395.88
Dues & subscriptions	31.00	55.00
Freight & express	2.41	32.87
Industrial insurance	76.78	120.88
Postage	220.00	395.00
Printing	24.09	8.50
Repairs	12.50	45.00
Retirement contributions	700.88	1,032.36
Stationery & supplies	364.80	663.61
Telephone & telegraph	154.20	184.95
Office equipment	549.55	1,733.51
Nevada Compiled Laws	100.41	

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	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE LIBRARY - Continued		
Disbursements (continued)		
Binding	\$ 967.50	\$ 239.97
Books, magazines & gift	5,422.75	8,438.35
Transfer from N. C. L. to Books	399.59	
Transfer from Books to Equipment	550.00	
Micro-film		307.89
Reversion	178.15	
Disbursements total	<u>\$23,921.27</u>	<u>\$36,038.08</u>
Balance, end of period	<u>\$ - -</u>	<u>\$34,049.21</u>

LIQUEFIED PETROLEUM GAS BOARD		March 13, 1953
		<u>June 30, 1954</u>
Receipts:		
License fees		<u>\$ 5,775.00</u>
Disbursements:		
Salaries		\$ 1,004.50
Freight & express		2.80
Insurance (other than industrial)		12.50
Postage		72.55
Printing		150.50
Stationery & supplies		126.85
Telephone & telegraph		2.87
Office equipment		37.50
Notice of meetings		168.97
NFPA pamphlets for licenses		26.25
Refund to Licensee		5.00
Nevada Credit Rating Bureau		1.50
Total disbursements		<u>\$ 1,611.79</u>
Balance, end of period		<u>\$ 4,163.21</u>

This Board was created by the 1953 Nevada Legislature, effective March 13, 1953.

LIEUTENANT GOVERNOR		
	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Receipts:		
Appropriation		<u>\$ 2,944.00</u>
Disbursements:		
Salaries		\$ 1,095.00
Industrial insurance		4.38
Total disbursements		<u>\$1,099.38</u>
Balance, end of period		<u>\$1,844.62</u>

Fiscal Year
1953-1954

NEVADA STATE MUSEUM - APPROPRIATED

Balance, beginning of period	- -
Receipts: Appropriation	<u>\$35,425.60</u>
Total to be accounted for	<u>\$35,425.60</u>
Disbursements:	
Salaries	\$14,398.00
Industrial Insurance	147.64
Postage	6.92
Repairs (maintenance)	1,374.71
Retirement contributions	709.93
Stationery & supplies	77.70
Telephone & telegraph	193.28
Gasoline & oil (truck)	2.08
Utilities	802.54
Total disbursements	<u>\$17,712.80</u>
Balance, end of period	<u>\$17,712.80</u>

Fiscal Year 1952-1953 transactions are covered by audit report.

NEVADA STATE MUSEUM - BANK ACCOUNT

Balance, beginning of period	<u>\$25,587.82</u>
Receipts:	
Dividends, donations, gifts	<u>\$56,139.75</u>
Total to be accounted for	<u>\$81,727.57</u>
Disbursements:	
Salaries	\$13,222.38
Travel expense - Mileage	518.84
Dues & subscriptions	69.19
Industrial insurance	88.99
Repairs & maintenance	787.60
Stationery & supplies	337.90
Gasoline & oil (truck)	4.50
Exhibits & special projects, materials & labor	9,967.74
Investments	15,685.44
Miscellaneous	789.42
Total disbursements	<u>\$41,472.00</u>
Balance, end of period	<u>\$40,255.57</u>

Fiscal Year 1952-1953 transactions are covered in audit report.

STATE BOARD OF NURSE EXAMINERS

	July 1, 1952 April 1, 1953	April 1, 1953 April 1, 1954
Balance, beginning of period	\$3,305.71	\$3,195.91
Receipts:		
License, examination, renewals, etc.	\$2,230.00	\$4,575.54
Total to be accounted for	\$5,535.71	\$7,771.45
Disbursements:		
Salaries	\$1,240.00	\$1,675.00
Travel expense	451.42	306.61
Insurance, other than industrial	10.00	
Postage	46.09	43.37
Examinations & printed material	209.90	523.53
Rent	240.00	330.00
Supplies & photostats	35.87	42.36
Telephone & telegraph	30.00	44.34
Audit expense		20.00
Fidelity bond	33.00	
Legal expense	20.00	
Miscellaneous	23.52	64.22
Total disbursements	\$2,339.80	\$3,049.43
Balance, end of period	\$3,195.91	\$4,722.02

OIL & GAS CONSERVATION COMMITTEE *

	March 24, 1953 June 30, 1954
Receipts:	
Drilling permit fees	\$ 650.00
Disbursements:	
Printing	\$ 468.74
Stationery & supplies	32.73
Total disbursements	\$ 501.47
Balance, end of period	\$ 148.53

* Created by 1953 Legislature, page 236, approved March 24, 1953.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
BOARD OF DISPENSING OPTICIANS		
Balance, beginning of period	\$ 202.46	\$ 392.06
Receipts:		
Fees	\$ 275.00	\$ 290.00
Total to be accounted for	\$ 477.46	\$ 682.06
Disbursements:		
Travel expense - in-state:	\$ 85.40	\$ 43.45
Postage		.34
Printing		18.75
Total disbursements	\$ 85.40	\$ 62.54
Balance, end of period	\$ 392.06	\$ 619.52

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
NEVADA STATE BOARD OF EXAMINERS IN OPTOMETRY - BANK ACCOUNT		
Balance, beginning of period	\$1,413.15	\$1,510.48
Receipts:		
License fees	\$ 455.00	\$ 630.00
Total to be accounted for	\$1,868.15	\$2,140.48
Disbursements:		
Salaries	\$ 25.00	\$ 25.00
Travel - in-state	225.00	205.00
Dues & subscriptions	35.00	35.00
Postage	10.00	10.00
Printing	28.47	30.75
Stationery & supplies	23.70	2.00
Telephone & telegraph		15.90
Examination expense	10.50	4.00
Legal expense		150.00
Total disbursements	\$ 357.67	\$ 477.65
Balance, end of period	\$1,510.48	\$1,662.83

BOARD OF OSTEOPATHIC EXAMINERS - BANK ACCOUNT		
Balance, beginning of period	\$1,788.59	\$1,588.59
Receipts:		
License application fees		\$ 400.00
Total to be accounted for	\$1,788.59	\$1,988.59
Disbursements:		
Salaries	\$ 200.00	\$ 200.00
Stationery & supplies		2.24
Total disbursements	\$ 200.00	\$ 202.24
Balance, end of period	\$1,588.59	\$1,786.35

DEPARTMENT OF PAROLE AND PROBATION		
Balance, beginning of period	\$21,488.92	- -
Receipts:		
Appropriation		\$62,570.58
Total to be accounted for	\$21,488.92	\$62,570.58
Disbursements:		
Salaries	\$12,681.06	\$17,790.24
Travel expense: (In-state, 1953-54 \$2,670.79 Out-of-state, 53-54 \$ 349.10)		
Subsistence	460.42	1,116.23
Public conveyance	801.44	254.10
Automobiles - garage rent		45.00
Maintenance & repair	790.33	402.67
Gasoline & oil	444.43	1,012.96
Automobile insurance	181.91	188.93
Dues & subscriptions	34.00	72.40
Industrial insurance	79.75	88.75
Postage	222.36	177.18

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	Fiscal Year 1952-1953	Fiscal Year 1953-1954
DEPARTMENT OF PAROLE & PROBATION		
Disbursements: (Continued)		
Printing	\$ 290.36	\$ 226.25
Rent		150.00
Repairs	22.30	132.16
Retirement contributions	615.96	774.95
Stationery & supplies	465.33	274.31
Telephone & telegraph	689.09	500.61
Automobile Equipment	791.01	28.03
Office equipment	398.85	205.20
Miscellaneous		8.00
Reversion	2,520.32	
Total disbursements	<u>\$21,488.92</u>	<u>\$23,447.97</u>
Balance, end of period	<u>- -</u>	<u>\$39,122.61 *</u>
* Controller's balance	\$39,016.66	
Travel accounted for in error, to be credited	105.95	
Department book balance	<u>\$39,122.61</u>	

DEPARTMENT OF PAROLE & PROBATION - OUT-OF-STATE TRAVEL

Appropriation *		<u>\$10,000.00</u>
Disbursements :		
Travel expense:		
Subsistence		\$ 197.50
Public conveyance		511.25
Gasoline & oil		67.26
Reimbursements to guards		42.55
Total disbursements		<u>\$ 818.56</u>
Balance, end of period		<u>\$ 9,181.44 *</u>
* Chapter 274, Statutes of Nevada 1953, approved March 27, 1953.		
** Controller's balance	\$9,287.39	
Travel accounted for in error under Parole & Probation		
General Fund to be transferred to this account and deducted	105.95	
Department book balance (as above)	<u>\$9,181.44</u>	

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
PERSONNEL DEPARTMENT		
Receipts:		
Appropriation (Chap. 351, Statutes of Nevada 1953)		\$10,000.00
State Department receipts, other than General Fund agencies		22,887.95
Total to be accounted for		<u>\$32,887.95</u>
Disbursements:		
Salaries		\$15,839.88
Travel expense: (In-state, \$1,073.32; out-of-state, \$146.53)		
Mileage		601.67
Subsistence		318.75
Public conveyance		299.43

(Continued next page)

PERSONNEL DEPARTMENT

	Fiscal Year 1953-1954
Disbursements (continued)	
Dues & subscriptions	\$ 175.00
Freight & express	64.86
Industrial insurance	84.48
Postage	200.60
Printing	1,165.94
Rent	858.85
Retirement contributions	595.86
Stationery & supplies	834.48
Telephone & telegraph	356.06
Advertising	531.10
Credit reports	21.00
Moving equipment	63.00
Miscellaneous	64.40
Burroughs adding machine	306.00
Underwood electric typewriter	400.00
Office furniture	3,333.45
Royal typewriter (2)	327.50
Gena duplicating machine	495.00
Total disbursements	<u>\$26,937.31</u>
Balance, end of period	<u>\$ 5,950.64</u>

PERSONNEL AND PAY SURVEY

Appropriation	\$14,000.00
Disbursements:	
Salaries	\$ 150.00
Industrial insurance	.81
Postage	15.03
Printing	46.72
Retirement contributions	2.87
Stationery & supplies	12.45
Telephone & telegraph	32.95
Contract payments to J. L. Jacobs Co.	13,685.00
Total disbursements	<u>\$13,945.83</u>
Balance, end of period	<u>\$ 54.17</u>

STATE BOARD OF PHARMACY

Bank Account	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	\$12,153.98	\$17,759.88
Receipts: Examinations	\$ 1,745.00	\$ 3,595.00
Renewals, certificates, and reciprocals	13,478.00	14,393.00
Duplicates, grades and temporaries	102.50	123.50
Drug store and general dealer licenses	1,648.00	1,405.00
Total receipts	<u>\$16,973.50</u>	<u>\$19,516.50</u>
Total to be accounted for	<u>\$29,127.48</u>	<u>\$37,276.38</u>

Disbursements: (continued)

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STATE BOARD OF PHARMACY - BANK ACCOUNT

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Disbursements (Continued)		
Salaries	\$ 3,222.43	\$ 3,473.23
Travel expense: (1953-54, In-state, total \$2,646.10)		
Mileage	636.80	635.05
Subsistence	1,419.40	2,011.05
Dues & subscriptions	32.00	50.00
Industrial insurance	114.11	80.91
Postage	197.94	194.35
Printing		769.20
Rent	240.00	240.00
Repairs		11.00
Stationery & supplies	680.37	
Telephone & telegraph	356.35	287.90
Inspecting	1,444.82	1,319.38
Examinations	517.94	451.86
Legal	1,721.43	1,200.00
Payroll taxes	46.51	74.54
Conventions	727.50	801.00
Bond premiums	10.00	20.00
Other fees		16.00
Total disbursements	<u>\$11,367.60</u>	<u>\$11,635.47</u>
Balance, end of period	<u>\$17,759.88</u>	<u>\$25,640.91</u>

STATE PLANNING BOARD - APPROPRIATED FUNDS

Balance, beginning of period	\$ 7,417.48	- -
Receipts:		
Appropriation		\$20,816.00
Reimbursements		70.00
Total to be accounted for	<u>\$ 7,417.48</u>	<u>\$20,886.00</u>
Disbursements:		
Salaries	\$ 6,414.58	\$ 8,118.38
Travel expense	342.29	863.69
Dues & subscriptions	100.00	100.00
Industrial insurance	29.85	39.50
Postage	30.00	50.00
Printing	185.63	142.65
Repairs	16.25	18.75
Retirement contributions	278.97	364.48
Stationery & supplies	7.25	30.78
Telephone & telegraph	12.66	89.40
Pictures developed		4.90
Lettering		.50
Picture frame		9.50
Total disbursements	<u>\$ 7,417.48</u>	<u>\$ 9,832.53</u>
Balance, end of period	<u>- -</u>	<u>\$11,053.47</u>

Fiscal Year
1953-1954

STATE PLANNING BOARD - SPARKS FIRE STATION *

Receipts:

Appropriation for construction	\$29,500.00
Fire Engine	14,000.00
Total to be accounted for	<u>\$43,500.00</u>

Disbursements:

Salaries (Inspector)	\$ 1,575.00
Retirement contributions	62.65
Architect	1,680.00
Contractor	24,730.96
Plan checking (P.C.B.C.)	21.00
Fire alarm system	1,106.88
Window sills	35.20
Gutter	23.65
Plaque for building	65.16
Fire engine	14,000.00
Total disbursements	<u>\$43,300.50</u>
Balance, end of period	<u>\$ 199.50</u>

* 1953 Statutes of Nevada, Chap. 308, approved March 28, 1953.

STATE PLANNING BOARD - STATE HOSPITAL CONSTRUCTION *
(Kitchen, bakery, dining room, commissary)

Receipts:

Sale of bonds	<u>\$225,000.00</u>
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Disbursements:

Salary of inspector	\$ 600.00
Notice to contractors	29.90
Blueprints (6 sets)	90.30
Blueprints & binding	29.60
Recheck plans	10.00
Testing service (H'wy Department)	6.00
Architect	7,831.98
Contractor	210,033.00
Contractor (Extra)	125.40
Notice to creditors	9.10
Nevada Purchasing Department	6,224.66
Printing of bonds	10.06
Total disbursements	<u>\$225,000.00</u>

Balance, end of period

- -

* 1953 Statutes of Nevada, Chapter 290, approved March 27, 1953.

STATE PLANNING BOARD - PRISON BUILDING FUND

	Fiscal Year 52-52	Fiscal Year 53-54
Balance, beginning of period	<u>\$3,205.80</u>	<u>\$2,549.30</u>
Receipts:	none	none
Disbursements:		
Outlet on gas chamber	\$ 6.50	
Rewinding and converting one Westinghouse Generator Switch, gear & instruments for Prison stand-by power units	650.00	
Total disbursements	<u>\$ 656.50</u>	- -
Balance, end of period	<u>\$2,549.30</u>	<u>\$2,549.30</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE PLANNING BOARD - STATE HOSPITAL (Additions to Male Ward Building)		
Balance, beginning of period	\$23,003.87	
Receipts:		
Federal receipts	\$21,303.74	
Total to be accounted for	\$44,307.61	
Disbursements:		
Salaries	\$ 1,377.50	
Industrial insurance	6.96	
Retirement contributions	55.65	
Contractor fees	38,012.23	
Architect fees	453.96	
Equipment, State Purchasing Department	4,288.16	
Advertising, Nevada State Journal	8.46	
Reverted to Hospital Fund	104.70	
Total disbursements	\$44,307.61	
Balance, end of period	- -	

STATE PLANNING BOARD - LAS VEGAS STATE OFFICE BLDG. *		
	March 25, 1953	
Receipts:	June 30, 1954	
Sale of bonds	\$270,000.00	
Disbursements:		
Salaries of inspectors	\$ 2,316.64	
Industrial insurance	4.41	
Retirement contributions	53.20	
Telephone & telegraph	60.88	
Architect	5,597.43	
Contractor	88,891.44	
Notice to contractors	28.50	
Title report	50.00	
Drilling (soil test)	494.60	
Foundation investigation	925.00	
Recheck plans (P.C.B.C.)	50.00	
Blueprints (35), Stadleman	439.25	
Daily report & progress sheets	7.75	
Concrete testing (H'wy Dep't)	48.00	
Gold leaf (cornerstone)	30.80	
Total disbursements	\$ 98,997.90	
Balance, end of period	\$171,002.10	
*1953 Statutes of Nevada, Chapter 206, effective March 25, 1953.		

STATE PLANNING BOARD - JOT TRAVIS STUDENT BUILDING *		Fiscal Year 1953-1954
Receipts:		
Jot Travis Student Building Funds	\$139,050.41	
Sale of bonds *	140,000.00	
Total to be accounted for	\$279,050.41	
Disbursements:		
Bonds	\$ 13.42	
Architect	2,880.84	
Total disbursements	\$ 2,894.26	
Balance, end of period	\$276,156.15	
* 1953 Statutes of Nevada, Chapter 298, approved March 28, 1953.		

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
PUBLIC SERVICE COMMISSION - APPROPRIATED		
Balance, beginning of period		
Receipts:		
Appropriation (Sec. 16, Chap. 294, 1953 Stats.)		\$49,883.00
Transfer from Highway Fund (" " " " ")		77,000.00
Miscellaneous receipts		48.00
Total to be accounted for		<u>\$126,931.00</u>
Disbursements:		
Salaries		\$47,326.68
Travel expense:		
In-state		2,114.07
Out-of-state		419.05
Dues & subscriptions		957.70
Freight & express		93.52
Industrial insurance		222.26
Postage		847.64
Printing		2,251.13
Retirement contributions		1,753.38
Stationery & supplies		2,116.73
Telephone & telegraph		1,145.48
Office equipment		1,462.67
Reporting		10.00
Licenses		135.98
Total disbursements		<u>\$60,856.29</u>
Balance, end of period		<u>\$66,074.71</u>
* Audit report covers 1952 1953 fiscal year.		

PUBLIC SERVICE COMMISSION - SAFETY DIVISION		
Balance, beginning of period		
Receipts:		
Appropriated from Highway Fund		<u>\$37,062.40</u>
Disbursements:		
Salaries		\$12,689.54
Travel expense :		
In-state		1,427.16
Out-of-state		119.25
Dues & subscriptions		17.67
Freight & express		30.91
Industrial insurance		74.91
Insurnace (other)		5.00
Postage		170.63
Printing		227.47
Retirement contributions		609.62
Stationery & supplies		1,185.13
Telephone & telegraph		301.61
Safety equipment		1,889.41
Total disbursements		<u>\$18,748.31</u>
Balance, end of period		<u>\$18,314.09</u>
* Audit report covers fiscal year 1952-1953.		

Fiscal Year
1952-1953

Fiscal Year
1953-1954

PUBLIC SERVICE COMMISSION -- DRIVERS LICENSE DIVISION

Balance, beginning of period	•	
Receipts:		
Appropriated from Highway Fund		\$158,261.16 **
Disbursements:		
Salaries		\$ 60,829.67
Travel expense:		
In-state		1,626.26
Out of state		70.00
Freight & express		283.52
Industrial insurance		325.90
Postage		3,585.31
Printing		5,254.91
Repairs		76.75
Retirement contributions		3,109.97
Stationery & supplies		4,102.12
Telephone & telegraph		574.95
Utilities		226.60
Automobiles		1,672.37
Office equipment		950.24
Total disbursements		\$ 82,688.57
Balance, end of period		\$ 75,572.59

* Audit report covers fiscal year 1952-1953.

** Of the \$158,261.16 appropriated for the biennium 1953-1955, \$7,000 was specified as Emergency Reserve Fund, withdrawn subject to approval by Chairman of Public Service Commission and Budget Director.

PUBLIC SERVICE COMMISSION - MOTOR VEHICLE DIVISION

Balance, beginning of period	•	
Receipts:		
Transfer from Highway Fund		\$84,856.00
Transfer		2,500.00 **
Total to be accounted for		\$87,356.00
Disbursements:		
Salaries		\$52,490.93
Travel expense:		
In-state		488.51
Out-of-state		127.50
Dues & subscriptions		218.11
Freight & express		253.26
Industrial insurance		280.16
Postage		3,600.00
Printing		6,895.55
Rent		188.01
Repairs		1,968.69
Retirement contributions		2,831.98
Stationery & supplies		11,106.72
Telephone & telegraph		172.29
Truck maintenance & repair		23.31
Gasoline & oil (truck)		357.85
Truck purchase		2,221.51
Office equipment		2,411.33
Total disbursements		\$85,635.71
Balance, end of period		\$ 1,720.29 ***

(Continued next page)

PUBLIC SERVICE COMMISSION - MOTOR VEHICLE DIVISION

(Continued)

* Audit report covers fiscal year 1952-1953.	
** Equipment transfer not made by Controller until subsequent to end of year.	
*** Balance per Controller	\$ (779.71) (a red figure)
Add Equipment transfer above	<u>2,500.00</u>
Balance per Department	\$ <u>1,720.29</u>

PUBLIC SERVICE COMMISSION - HIGHWAY PATROL

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Balance, beginning of period	*	
Receipts:		
Transfer from Highway Fund		\$313,254.00
Receipts		<u>225.59</u>
Total to be accounted for		\$313,479.59
Disbursements:		
Salaries		\$183,776.30
Travel expense (all in-state)		50,882.03
Freight & express		29.66
Industrial insurance		4,054.76
Insurance (other)		823.80
Printing		321.77
Retirement contributions		8,952.90
Telephone & telegraph		3,308.17
Utilities		979.94
Automobiles		41,399.55
Office equipment		761.59
Photography		340.78
Patrolmen expenses		4,052.82
Radio		2,189.66
Reno checking station		288.04
Las Vegas checking station		126.52
Tonopah checking station		73.72
Rent		50.00
Bond premium		1,025.00
Maintenance & repair		79.02
Other automotive equipment		5,804.79
Photo equipment		256.35
Radio equipment		<u>1,648.03</u>
Total disbursements		\$311,225.20
Balance, end of period		\$ <u><u>2,254.39</u></u>

PUBLIC SERVICE COMMISSION - PRIVATE DETECTIVE AGENCY LICENSING

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	<u>\$1,482.36</u>	<u>\$1,445.25</u>
Receipts:		
Licenses, Penalties, etc.	<u>\$ 775.00</u>	<u>\$1,550.00</u>
Total to be accounted for	<u>\$2,257.36</u>	<u>\$2,995.25</u>
Disbursements:		
Salaries	<u>\$ 361.87</u>	- -
Stationery & Supplies	<u>450.24</u>	<u>\$ 274.42</u>
Total disbursements	<u>\$ 812.11</u>	<u>\$ 274.42</u>
Balance, end of period	<u>\$1,445.25</u>	<u>\$2,720.83</u>

PRISON - TRAVEL (TRANSPORTATION OF PRISONERS)

Balance, beginning of period	<u>\$6,955.01</u>	
Receipts:		
Refund on travel	<u>\$ 46.62</u>	
Total to be accounted for	<u>\$7,001.63</u>	
Disbursements:		
Salaries (Guard)	<u>\$3,180.00</u>	
Travel expense:		
Subsistence	<u>1,903.95</u>	
Maintenance & repair	<u>14.15</u>	
Gasoline & oil	<u>871.63</u>	
Tires & tubes	<u>30.56</u>	
Reversion	<u>1,001.34</u>	
Total disbursements	<u>\$7,001.63</u>	
Balance, end of period	<u>- -</u>	

* Prisoners' Transportation Fund included in General Prison Fund, 1953-1954.

STATE PRISON - APPROPRIATED

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
Balance, beginning of period	\$312,576.45	- -
Receipts:		
Appropriation		\$658,767.00
Cancelled warrants - refunds	\$ 3,055.66	146.81
Livestock sales, etc.		3,016.74
Refund		67.22
Insurance recovery		267.56
Total receipts	\$ 3,055.66	\$662,265.33
Total to be accounted for	\$315,632.11	\$662,265.33
Disbursements:		
Salaries	\$112,972.80	\$135,189.45
Travel - in-state		1,062.13
out-of-state		337.00
General supplies	72,528.96	76,007.77
Equipment	21,023.88	7,125.22
Printing	681.80	596.41
Telephone & telegraph	1,494.08	1,895.48
Utilities	8,515.12	6,794.78
Heating expense	15,646.87	13,838.06
Clothing & bedding	13,836.59	11,890.73
Repairs	4,258.64	19,910.68
Dairy & poultry expense	20,679.50	7,559.73
Medical & dental expense	4,005.11	3,963.20
Warden's expense	2,475.06	4,259.72
Veterinary expense	324.32	
Office supplies	567.99	973.25
Retirement contributions	7,235.12	7,448.84
Industrial insurance	3,640.13	681.40
Other insurance	639.02	
Auto & truck, gas & oil	3,931.38	6,111.05
Auto & truck, maintenance & repair	6,048.03	99.06
Flamo	326.50	20.25
Burial expense	100.00	
Prisoners' discharge allowance	4,962.42	4,325.00
Freight, express & postage	745.52	1,423.95
Chaplain expense	500.00	440.00
Special building fund	240.91	
Notary bond	10.00	
Dues & subscriptions	110.73	8.00
Reversion	8,133.63	
License plate factory		71.20
Reward		50.00
Transportation of Prisoners		129.66
Livestock purchase		200.00
Shearing sheep		24.60
Transfer to Prison Bldg. Materials & Supplies		15,000.00
Total disbursements	\$315,632.11	\$327,436.62
Balance, end of period	- -	\$334,828.71

Fiscal year 1953-1954 includes expenditures for Transportation of Prisoners & Death Watch.

NEVADA STATE PRISON - PRISON BUILDING

MATERIAL AND SUPPLIES

	<u>Fiscal Year</u> <u>1952-1953</u>	<u>Fiscal Year</u> <u>1953-1954</u>
Balance, beginning of period		<u>- -</u>
Receipts:		
Transfer from Prison General Appropriation		<u>\$15,000.00</u>
Total to be accounted for		<u>\$15,000.00</u>
Disbursements:		
Tools, Hardware & Nails		\$ 402.68
Lumber		1,289.66
Plumbing Supplies		612.72
Roofing Materials		727.98
Cement, lime and Gravel		1,191.61
Electrical Expense		243.19
Tile Boards, lath and Miscellaneous		<u>782.18</u>
Total Disbursements		<u>\$ 5,250.02</u>
Balance, end of period		<u>\$ 9,749.98</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
NEVADA STATE PRISON - SACK FUND		
Balance, beginning of period	\$ 38.32	\$ 38.32
Receipts:	None	None
Disbursements:	None	None
Balance, end of period	<u>\$ 38.32</u>	<u>\$ 38.32</u>

NEVADA STATE PRISON - BUILDING FUND		
Balance, beginning of period	\$2,549.30	\$2,549.30
Receipts:	None	None
Disbursements:	None	None
Balance, end of period	<u>\$2,549.30</u>	<u>\$2,549.30</u>

NEVADA STATE PRISON - PRISON TRUCK	
Balance, beginning of period	\$ 114.70
Receipts:	None
Disbursements:	
Reversion	<u>\$ 114.70</u>
Balance, end of period	<u>--</u>

NEVADA STATE PRISON - DEATH WATCH	
Balance, beginning of period	\$7,745.34
Receipts:	None
Disbursements:	
Reversion	<u>\$7,745.34</u>
Balance, end of period	<u>--</u>

PURCHASING DEPARTMENT - SURPLUS PROPERTY DIVISION

	<u>Fiscal Year 1952-1953</u>	<u>Fiscal Year 1953-1954</u>
Balance, beginning of period	•	<u>\$ 2,309.13</u>
Receipts:		
Sales to Using Agencies		\$29,216.93
Cancelled Warrants		<u>160.97</u>
Total Receipts		<u>\$29,377.90</u>
Total to be accounted for		<u>\$31,687.03</u>
Disbursements:		
Salaries		\$11,917.17
Travel & Subsistence		616.34
Gas & Oil		642.35
Dues & Subscriptions		30.00
Freight & Express		8,471.98
Industrial Insurance		61.11
Postage		220.00
Printing		467.09
Repairs & Maintenance		1,853.89
Retirement Contributions		561.09
Stationery & Supplies		1,101.34
Telephone & Telegraph		618.70
Truck & Other Auto Expense		8.50
Maintenance & Repair		315.35
Automobiles		934.50
Utilities, Lights, Heat		629.17
Office Equipment		462.34
California Cooperation		690.00
Packing & Handling		898.46
Insurance - Other than Industrial		141.89
Warehouse Equipment		1,128.82
Gas Heater		69.84
Salvage Sales		264.34
Storage		2.17
Nevada Purchasing Department		106.85
Administrative Cost		74.26
Reconditioning Property		944.98
Advertising		<u>5.00</u>
Total Disbursements		<u>\$33,237.53</u>
Balance, end of period		<u>(\$ 1,550.50) ••</u>
•• A red figure.	Controller's Balance	\$1,550.50
	Receipts in June in transit, did	
	not reach Controller until 7/7/54	<u>3,646.94</u>
	Balance	<u>\$2,096.44</u>
• 1952-1953 Fiscal Year transactions covered in audit report.		

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
PURCHASING DEPARTMENT - REVOLVING FUND		
Balance, beginning of period	\$13,388.10	\$12,258.50
Receipts:		
Sales	\$767,232.70	\$854,840.98
Appropriation, 1953 Legislature (Additional)		30,000.00
Total receipts	\$767,232.70	\$884,840.98
Total to be accounted for	\$780,620.80	\$897,099.48
Disbursements:		
Salaries	\$ 14,700.00	\$ 19,831.65
Traveling expense:		
In-state		496.81
Out-of-state		463.85
Total travel	834.51	
Dues & subscriptions	53.50	58.00
Industrial insurance	59.50	100.60
Insurance (other)		85.89
Postage	658.10	1,018.96
Retirement contributions	747.10	901.53
Stationery & supplies	1,607.50	2,549.17
Telephone & telegraph	650.86	1,057.08
Trucks & automotive equipment		1,111.97
Office equipment	2,442.23	
Advertising	431.17	447.37
Department contract expense	953.73	82.45
Purchases for using agencies	745,224.10	860,721.35
Department personnel expense		74.26
Total disbursements	\$768,362.30	\$889,000.94
Balance, end of period	\$ 12,258.50	\$ 8,098.54

PRINTING OFFICE -- WORKING CAPITAL FUND		
Balance, beginning of period	\$33,593.66	\$24,604.14
Receipts:		
Sales - printing revenue	\$118,655.32	\$136,398.44
Total to be accounted for	\$152,248.98	\$161,002.58
Disbursements:		
Salaries	\$89,614.33	\$80,203.98
Travel expense:		
In-state		34.50
Out-of-state		765.50
Total travel	350.93	
Freight & express	481.21	430.72
Industrial insurance	473.79	433.09
Postage	1,100.00	200.00
Repairs & maintenance	2,402.80	2,674.65
Retirement contributions	3,511.64	3,409.22
Stationery & supplies	92.19	176.39
Telephone & telegraph	237.95	316.60
Utilities	1,557.10	727.86
Personnel contributions		344.93
Office equipment	125.95	
Book paper	3,602.86	7,395.85

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	Fiscal Year 1952-1953	Fiscal Year 1953-1954
PRINTING OFFICE - WORKING CAPITAL FUND		
Disbursements : (Continued)		
Paper	\$ 12,378.63	\$ 15,340.37
Envelopes	1,917.33	3,385.76
Ink	1,079.63	1,563.08
Printing supplies	3,800.82	4,033.12
Printing equipment	4,437.68	2,063.78
Xerox equipment rental	480.00	640.00
Total disbursements	<u>\$127,644.84</u>	<u>\$124,139.40</u>
Balance, end of period	<u>\$ 24,604.14*</u>	<u>\$ 36,863.18</u>

* A non-reverting fund.

Reconciliation of Controller's Balance and Printing Office Book Balance:

Controller's Balance:	\$26,338.36	\$37,788.82
Deduct: Warrants in transit, reflected on Printing		
Office books in June, paid by Controller in July	<u>1,734.22</u>	<u>925.64</u>
Printing Office book balance	<u>\$24,604.14</u>	<u>\$36,863.18</u>

REAL ESTATE COMMISSION - BANK ACCOUNT

	Jan. 1, 1952 Dec. 31, 1952	Jan. 1, 1953 Dec. 31, 1953
Balance, beginning of period	<u>\$ 7,207.98</u>	<u>\$10,068.38</u>
Receipts:		
Examination fees	\$ 2,890.00	\$ 4,020.00
Salesmen's licenses	2,260.00	4,219.00
Broker's licenses	5,270.00	10,426.00
Corporation licenses	80.00	120.00
Co-partnership licenses	20.00	180.00
Penalties & miscellaneous fees	294.00	188.00
Total receipts	<u>\$10,814.00</u>	<u>\$19,153.00</u>
Total to be accounted for	<u>\$18,021.98</u>	<u>\$29,221.38</u>
Disbursements:		
Salaries	\$ 1,634.00	\$ 2,333.20
Travel & meeting expense	1,042.45	1,101.32
Rent	780.00	695.00
Stationery, supplies, postage, telephone & telegraph	1,273.22	3,237.92
Legal & accounting services	2,096.15	1,000.00
Miscellaneous expenses	1,127.78	598.25
Total disbursements	<u>\$ 7,953.60</u>	<u>\$ 8,965.69</u>
Balance, end of period	<u>\$10,068.38</u>	<u>\$20,255.69</u>

This board operates and is audited annually on a calendar year basis. The Board also has investments of \$3,300.00 in United States Savings Bonds, Series "F", value of which was \$3,981.00 on December 31, 1953. (Maturity value, \$4,500.00.)

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SECRETARY OF STATE - APPROPRIATED FUND		
Balance, beginning of period	\$38,061.53	
Receipts:		
Transfer to	\$ 208.51	
Appropriation		\$89,484.14
Sale of paper		39.27
Total receipts	\$ 208.51	\$89,523.41
Total to be accounted for	\$38,270.04	\$89,523.41
Disbursements:		
Salaries	\$29,350.15	\$33,618.61
Travel expense:		
In-state		135.95
Out-of-state		194.25
Total travel	301.45	
Dues & subscriptions		100.00
Industrial insurance	141.77	137.90
Postage & express	1,051.45	1,022.24
Printing	1,371.60	2,287.30
Retirement contributions	1,605.27	1,491.05
Stationery & supplies	1,034.74	1,042.09
Telephone & telegraph	578.76	694.30
Office equipment	1,273.98	1,286.81
Photostat supplies	792.96	415.22
Election expense	446.42	99.27
Election paper		3,372.12
Transfer from	208.51	
Reversion	112.98	
Total disbursements	\$38,270.04	\$45,897.11
Balance, end of period	- -	\$43,626.30

BOARD OF SHEEP COMMISSIONERS - SHEEP INSPECTION FUND

Balance, beginning of period	\$20,679.66	\$22,674.57
Receipts:		
Tax receipts	\$13,022.02	\$11,709.46
Total to be accounted for	\$33,701.68	\$34,384.03
Disbursements:		
Salaries	\$ 6,564.60	\$ 6,685.00
Travel expense (in-state)	1,315.16	1,085.02
Freight & express		1.15
Industrial insurance	103.96	33.00
Postage	19.55	15.80
Printing	102.55	18.14
Stationery & supplies		28.30
Telephone & telegraph	33.29	30.65
Contribution to Nevada Woolgrowers Association	2,850.00	3,200.00
Bonds	37.50	
Miscellaneous	.50	
Veterinary services		36.55
Total disbursements	\$11,027.11	\$11,133.61
Balance, end of period	\$22,674.57	\$23,250.42

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SOIL CONSERVATION COMMITTEE		
Balance, beginning of period	\$ 592.95	
Receipts:		
Appropriation		\$ 645.00
Total to be accounted for	\$ 592.95	\$ 645.00
Disbursements:		
Travel, in-state		\$ 25.25
Printing	\$ 290.22	
Stationery & supplies		17.50
Reversion	302.73	
Total disbursements	\$ 592.95	\$ 42.75
Balance, end of period	<u> - </u>	<u>\$ 602.25</u>

STATUTE REVISION COMMISSION		
Balance, beginning of period	\$51,907.78	
Receipts:		
Deficiency appropriation	\$ 813.23	
Transfer to (From Attorney General)	1,369.81	
Appropriation		\$257,122.24
Total receipts	\$ 2,183.04	\$257,122.24
Total to be accounted for	\$54,090.82	\$257,122.24
Disbursements:		
Salaries	\$25,132.59	\$ 27,351.95
Travel expense:		
In-state		9.00
Out-of-state		373.60
Total travel	59.65	
Dues & subscriptions	77.00	66.00
Freight & express	9.00	
Industrial insurance	42.13	140.93
Postage	79.75	24.00
Printing	177.80	41.00
Repairs		96.48
Retirement contributions	801.04	911.28
Stationery & supplies	588.59	260.79
Telephone & telegraph	215.71	236.25
Office equipment	1,609.08	453.55
Total disbursements	\$28,792.34	\$ 29,964.83
Balance, end of period	<u>\$25,298.48</u> *	<u>\$227,157.41</u>

- * Balance held in "Recodification Reserve Fund" in State Treasury.
No disbursements were made from "Recodification Reserve Fund "
prior to June 30, 1954.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SUPREME COURT - APPROPRIATED		
Balance, beginning of period	\$57,346.00	
Receipts:		
Nevada Reports	\$ 2,000.00	
Appropriation		\$123,723.50
Total to be accounted for	\$59,346.00	\$123,723.50
Disbursements:		
Salaries	\$46,538.39	\$51,857.50
Travel expense:		
In-state		59.20
Out-of-state		447.39
Total traveling expense	99.25	
Dues & subscriptions	29.50	32.25
Freight & express	8.17	8.44
Industrial insurance	157.22	301.35
Postage	345.09	248.69
Printing	474.90	518.18
Repairs	113.48	79.35
Retirement contributions	983.06	1,096.94
Stationery & supplies	1,126.54	377.86
Telephone & telegraph	644.39	773.71
Office equipment	875.21	1,494.60
Nevada Reports	5,601.58	4,186.58
Reversion	2,349.22	
Total disbursements	\$59,346.00	\$61,482.04
Balance, end of period	- -	\$62,241.46

SURVEYOR GENERAL - APPROPRIATED		
Balance, beginning of period	\$15,374.72	
Receipts:		
Transfer to	\$ 357.00	
Miscellaneous receipts	11.20	
Appropriation		\$33,132.95
Total to be accounted for	\$15,742.92	\$33,132.95
Disbursements:		
Salaries	\$12,417.34	\$14,856.88
Travel expense (out-of-state, 1953-54)	263.75	109.85
Dues & subscriptions	60.00	68.50
Industrial insurance	53.00	76.28
Postage	105.00	130.00
Printing	289.35	94.55
Retirement contributions	599.58	654.71
Stationery & supplies	369.17	285.72
Telephone & telegraph	113.23	117.20
Office equipment	357.00	232.00
Transfer from	357.00	
Reversion	758.50	
Total disbursements	\$15,742.92	\$16,625.69
Balance, end of period	- -	\$16,507.26

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SURVEYOR GENERAL - FOREST FIRE PROTECTION		
Balance, beginning of period	\$ 8,135.46	\$15,091.15
Receipts:		
Reimbursement (Retirement)		\$ 12.98
Reimbursement (Insurance Co.)		342.11
Extension service		30.00
Cancelled warrants		121.25
Federal subvention	\$25,663.85	26,366.61
Washoe County	13,123.29	9,384.37
Douglas County	1,548.69	923.24
Ormsby County	251.72	261.65
Sierra Pacific Power Co.	100.00	
Bell Telephone refund	205.88	19.77
Bureau of Land Management	400.00	726.00
Miscellaneous refunds	42.93	157.66
Total receipts	\$41,336.36	\$36,726.44
Total to be accounted for	\$49,471.82	\$53,436.79
Disbursements:		
Salaries	\$12,079.12	\$16,826.70
Travel: (1953-54, out-of-state \$289.50, in-state \$170.25)		
Mileage	4.50	295.25
Subsistence	564.00	164.50
Public conveyance	172.55	
Automobile maintenance & repair	102.27	
Gasoline & oil	288.04	
Exempt license	.50	
Dues & subscriptions	55.00	
Freight & express	4.96	58.58
Industrial insurance	291.31	352.03
Insurance (other)	407.62	603.48
Postage	90.00	
Printing	368.56	301.30
Rent	1,500.00	1,500.00
Repairs	1,326.57	2,536.67
Retirement contributions	357.93	620.84
Stationery & supplies	17.27	49.33
Telephone & telegraph	1,214.28	1,616.88
Truck maintenance & repair	705.04	895.29
Gasoline & oil	615.29	1,696.26
Utilities	558.74	
Fire suppression	2,917.28	1,371.47
Training	283.07	
Prevention	627.08	488.34
Truck & other automotive equipment	1,932.88	3,463.41
Office equipment	35.13	
Fire fighting equipment	2,113.97	2,490.91
Station equipment	5,747.71	591.56
Auto insurance		89.02
Power, fuel		714.62
Total disbursements	\$34,380.67	\$19,899.74
Balance, end of period	\$15,091.15 *	\$16,710.35

* A non-reverting fund.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
SURVEYOR GENERAL -- STATE BOARD OF FIRE CONTROL		
Balance, beginning of period	\$2,699.18	- -
Receipts:		
Appropriation		\$6,675.90
Total to be accounted for	\$2,699.18	\$6,675.90
Disbursements:		
Salaries	\$2,529.84	\$2,752.42
Dues & subscriptions		55.00
Industrial insurance	22.37	14.52
Postage	18.09	
Retirement contributions	128.88	126.24
Stationery & supplies		47.27
Total disbursements	\$2,699.18	\$2,995.45
Balance, end of period	- -	\$3,680.45

NEVADA TAX COMMISSION - ADMINISTRATIVE FUNDS - ALL
DIVISIONS

Balance, beginning of period	\$118,458.29	\$111,983.60
Receipts:		
Appropriated from General Fund:		
Tax Commission Fund		\$ 30,797.45
Assessment Standards Division		100,000.00
Cigarette & Liquor Tax Division		45,943.10
5% Administrative Funds:		
Gas Tax Division	\$ 13,316.26	
Use Fuel Tax Division	9,534.68	
County Gas Tax Division	69,978.05	
Gambling Tax Division	100,254.32	94,363.52
Appropriated from Highway Fund in lieu of 5% Administrative Allowance:		
Gas Tax & County Gas Tax Division		44,972.47
Use Fuel Tax Division		43,280.48
Appropriated from County Gas Tax Fund in lieu of 5% Admin. Allowance:		
Gas Tax & County Gas Tax Division		16,862.36
Total Receipts	\$193,083.31	\$376,219.38
Total to be accounted for	\$311,541.60	\$488,202.98
Disbursements:		
Salaries	\$ 70,353.15	\$130,565.80
Travel (1954, In-state, \$13,023.16; Out-state, \$3,698.06)	11,722.29	16,721.22
Dues & subscriptions	15.00	165.00
Industrial insurance	406.88	666.76
Other insurance	1,090.55	664.69
Postage	1,935.25	2,189.73
Printing	3,610.51	5,135.37
Rent	498.50	- -
Repairs	188.09	162.91
Retirement contributions	3,257.84	5,208.20
Stationery & supplies	2,143.78	3,263.23

(continued next page)

Fiscal Year
1952-1953

Fiscal Year
1953-1954

NEVADA TAX COMMISSION - ADMINISTRATIVE FUNDS - ALL DIVISIONS
(Continued)

Disbursements (continued):

Telephone & telegraph	\$ 2,305.93	\$ 2,763.97
Personnel Department		245.46
Automobile equipment	2,184.49	8,878.94
Office equipment	2,986.89	609.50
Contract Services	590.62	491.79
Hearings & transcriptions	59.00	11.60
Secretary's revolving fund	5,000.00	5,000.00
Refund (County Gas Tax Division)	54,906.59	59,548.80
Decals (Cigarette Tax Division)	3,757.05	3,811.70
Reversion	32,545.59	40,355.28
Total disbursements	<u>\$199,558.00</u>	<u>\$286,459.95</u>
Balance, end of period	<u>\$111,983.60</u>	<u>\$201,743.03</u>

Reconciliation of Controller's Balance with Balance as above:

Controller's Balance, All Divisions, 6/30/54	<u>\$149,300.46</u>
Add: Amount to be transferred from Highway Fund & County Gas Tax Fund during Fiscal Year 1955:	
Highway Fund - Use Fuel Administration	\$ 21,437.74
Highway Fund - Gas Tax & County Gas Tax Admin.	22,542.47
County Gas Tax Fund - Gas Tax & County Gas Tax Admin.	8,462.36
Total	<u>\$ 52,442.57</u>
Total as above	<u>\$201,743.03</u>

NEVADA TAX COMMISSION - DIVISION OF ASSESSMENT STANDARDS *

Receipts:

Appropriation	<u>\$100,000.00</u>
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Disbursements:

Salaries	\$ 26,042.74
Travel Expense:	
In-state	3,482.18
Out-of-state	207.50
Dues & subscriptions	70.00
Industrial insurance	94.32
Postage	7.78
Printing	484.47
Repairs	4.07
Retirement contributions	1,199.40
Stationery & supplies	941.36
Telephone & telegraph	158.82
Automobile equipment	6,279.89
Office equipment	92.80
Contract services	375.00
Total disbursements	<u>\$ 39,440.33</u>
Balance, end of period	<u>\$ 60,559.67</u>

* Created by 1953 Legislature, Chap. 329, Statutes of Nevada 1953.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
TAX COMMISSION - APPROPRIATED FUNDS		
Balance, beginning of period	\$17,020.41	
Receipts:		
Appropriation		\$30,797.45
Total to be accounted for	\$17,020.41	\$30,797.45
Disbursements:		
Salaries	\$ 9,156.82	\$ 9,946.76
Travel expense (1953-54 in-state)	1,789.20	1,129.51
Dues & subscriptions		10.00
Industrial insurance	38.13	52.02
Insurance (other)	34.78	
Postage	134.34	
Printing	976.55	1,865.45
Retirement contributions	324.60	231.38
Stationery & supplies	519.75	444.32
Telephone & telegraph	200.55	163.46
Reversion	3,845.69	
Total disbursements	\$17,020.41	\$13,842.90
Balance, end of period	- -	\$16,954.55

TAX COMMISSION - CIGARETTE & LIQUOR TAX ADMINISTRATION		
Balance, beginning of period	\$23,236.61	
Receipts:		
Appropriation		\$45,943.10
Total to be accounted for	\$23,236.61	\$45,943.10
Disbursements:		
Salaries	\$12,122.88	\$14,191.00
Travel expense:		
In-state		557.13
Out-of-state		185.30
Total travel	1,072.60	
Dues & subscriptions	15.00	45.00
Industrial insurance	74.31	54.55
Insurance (other)	336.90	193.58
Postage	740.24	288.44
Printing	187.55	515.35
Repairs	15.00	2.85
Retirement contributions	602.60	650.61
Stationery & supplies	139.82	177.51
Telephone & telegraph	300.44	283.52
Automobile expense		732.43
Office equipment	87.50	
Decals (stamps)	3,757.05	3,811.70
Reversion	3,784.72	
Total disbursements	\$23,236.61	\$21,688.97
Balance, end of period	\$ - -	\$24,254.13

Fiscal Year
1952-1953

Fiscal Year
1953-1954

NEVADA TAX COMMISSION -- GAMBLING TAX ADMINISTRATION

Balance, beginning of period	•	\$ 52,434.80
Receipts:		
5% Administrative allowance		\$ 94,363.52
Total to be accounted for		\$146,798.32
Disbursements:		
Salaries		\$ 47,761.52
Travel:		
In-state		6,762.15
Out-of-state		2,190.01
Dues & subscriptions		35.00
Industrial insurance		237.93
Insurance, other		376.12
Postage		1,022.40
Printing		997.65
Repairs		102.74
Retirement contributions		1,767.64
Stationery & supplies		833.67
Telephone & telegraph		1,296.83
Contract services		116.79
Hearings & transcripts		11.60
Personnel Department		135.23
Secretary's Revolving Fund		5,000.00
Automobile equipment		1,131.62
Reverted to fund from which 5% Administrative Fund withheld		40,355.28
Total disbursements		\$110,134.18
Balance, end of period		\$ 36,664.14
• Audit report covers 1952-1953 fiscal year transactions.		

NEVADA TAX COMMISSION -- USE FUEL TAX ADMINISTRATION

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Balance, beginning of period		
Receipts:		
Highway Fund in lieu of 5% Adm. Fund	\$ 9,534.68	\$43,280.48
Total to be accounted for	\$ 9,534.68	\$43,280.48
Disbursements:		
Salaries	\$ 6,108.15	\$13,383.63
Travel:		
In-state		805.60
Out-of-state		918.15
Total travel	1,064.64	
Industrial insurance	35.29	62.57
Insurance, other	116.68	94.99
Postage	214.63	56.77
Printing	800.76	1,046.25
Repairs	34.12	
Retirement contributions	309.29	622.44
Stationery & supplies	263.32	230.90
Telephone & telegraph	419.55	625.25
Office equipment	168.25	168.18
Personnel Department		49.31
Total disbursements	\$ 9,534.68	\$18,064.04
Balance, end of period	- -	\$25,216.44

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
NEVADA TAX COMMISSION - GAS TAX & COUNTY GAS TAX ADMINISTRATION		
Balance, beginning of period	<u>\$49,646.45</u>	<u>\$59,548.80</u>
Receipts:		
State Highway Fund in lieu of 5%		
Administrative Fund - Gas Tax	\$13,316.26	\$44,972.47
County Gas Tax Fund	<u>69,978.05</u>	<u>16,862.36</u>
Total receipts	<u>\$83,294.31</u>	<u>\$61,834.83</u>
Total to be accounted for	<u>\$132,940.76</u>	<u>\$121,383.63</u>
Disbursements:		
Salaries	\$14,555.00	\$19,240.15
Travel Expense:		
In-state		286.59
Out-of-state		197.10
Total travel	680.53	
Dues & subscriptions		5.00
Industrial insurance	77.43	165.37
Insurance, other	71.04	
Postage	61.88	814.34
Printing	1,346.60	226.20
Repairs	39.95	53.25
Retirement contributions	654.60	736.73
Telephone & telegraph	297.09	236.09
Stationery & supplies	381.48	635.47
Automobile		735.00
Office equipment	319.77	344.52
Refunds to counties	54,906.59	59,548.80
Personnel Department		<u>60.92</u>
Total disbursements	<u>\$73,391.96</u>	<u>\$83,285.53</u>
Balance, end of period	<u><u>\$59,548.80</u></u>	<u><u>\$38,098.10</u></u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE TREASURER - APPROPRIATED FUND		
Balance, beginning of period	\$25,125.24	
Receipts:		
Miscellaneous receipts	\$ 67.93	
Appropriation		\$55,978.52
Refund from Burroughs		109.40
Overpayment		.97
Total receipts	\$ 67.93	\$56,088.89
Total to be accounted for	\$25,193.17	\$56,088.89
Disbursements:		
Salaries	\$19,831.42	\$21,546.78
Travel (1953-54 in-state)	309.60	237.00
Dues & subscriptions		10.00
Freight & express	1.15	2.30
Industrial insurance	66.84	116.19
Insurance (other)	1,021.83	3,000.00
Postage	450.00	291.54
Printing	377.00	539.64
Repairs	58.05	178.85
Retirement contributions	967.33	1,008.68
Stationery & supplies	1,008.80	934.96
Telephone & telegraph	255.25	278.50
Office equipment	576.20	299.35
Reversion	269.70	
Total disbursements	\$25,193.17	\$28,443.79
Balance, end of period	- -	\$27,645.10

VETERANS SERVICE COMMISSIONER

Balance, beginning of period	\$ 8,964.20	
Receipts:		
Deficiency appropriation	\$ 725.00	
Appropriation		\$40,282.74
Travel reimbursement		250.16
Total to be accounted for	\$ 9,689.20	\$40,532.90
Disbursements:		
Salaries	\$ 8,400.00	\$13,268.00
Travel expense:		
In-state		2,143.10
Out-of-state		714.33
Total travel	535.50	
Dues & subscriptions		35.00
Industrial insurance	76.68	53.85
Postage	30.00	299.99
Printing	74.55	95.40
Rent		960.00
Retirement contributions	465.40	529.80
Stationery & supplies	35.39	117.93
Telephone & telegraph	2.95	455.24
Office equipment		637.31
Reversion	68.73	
Total disbursements	\$ 9,689.20	\$19,309.95
Balance, end of period	- -	\$21,222.95

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
BOARD OF VETERINARY MEDICAL EXAMINERS -- BANK ACCOUNT		
Balance, beginning of period	\$ 277.94	\$ 323.44
Receipts:		
License fees	\$ 90.00	\$ 40.00
Total to be accounted for	<u>\$ 367.94</u>	<u>\$ 363.44</u>
Disbursements:		
Travel	\$ 5.50	
Postage		\$ 8.82
Printing		14.75
Stationery & supplies	6.50	
Engrossing license certificates	22.50	15.00
Clerical services	10.00	10.00
A. V. M. A. Directory 1954		2.50
Total disbursements	<u>\$ 44.50</u>	<u>\$ 51.07</u>
Balance, end of period	<u>\$ 323.44</u>	<u>\$ 312.37</u>

STATE WELFARE DEPARTMENT - ADMINISTRATION		
Balance, beginning of period	\$144,348.59	
Receipts:		
Appropriation		\$303,682.75
Federal Child Welfare Service	38,270.52	26,918.38
Federal Aid to the Blind	2,820.11	7,280.50
Federal Old Age Assistance	80,555.87	68,967.30
Merit System adjustment & refund		40.46
Total receipts	<u>\$121,646.50</u>	<u>\$406,889.39</u>
Total to be accounted for	<u>\$265,995.09</u>	<u>\$406,889.39</u>
Disbursements:		
Salaries	\$182,355.25	\$189,718.28
Travel expense:		
In-state		13,901.25
Out-of-state		2,209.25
Total travel	14,640.10	
Dues & fees	596.30	392.78
Freight & express	58.57	88.08
Industrial insurance	1,159.40	1,025.05
Postage	2,126.98	1,722.32
Printing	3,072.66	1,335.24
Rent - office	15,905.00	14,895.00
Repairs, rentals, services (Office equipment)	1,484.15	626.59
Retirement contributions	8,945.25	9,247.95
Stationery & supplies	3,189.32	2,390.35
Telephone & telegraph	3,310.23	3,668.35
Adoption program	9,927.25	
Appeals & hearings	4.80	36.00
Utilities	187.80	229.69
IBM Services	629.96	868.50
Office equipment	1,752.49	882.56
Aid to Blind (eye examinations)	795.00	1,652.00
Janitorial services & supplies	810.58	532.92
Merit System advances	2,251.53	2,175.01
Advertising job vacancies	165.90	203.16

(Continued next page)

	Fiscal Year 1953-1953	Fiscal Year 1953-1954
WELFARE DEPARTMENT ADMINISTRATIVE FUND		
Disbursements (continued):		
Subscriptions & publications	\$ 439.93	\$ 446.46
Notary Public commissions	63.50	
Reversion	12,123.14	
Total disbursements	<u>\$265,995.09</u>	<u>\$248,246.79</u>
Balance, end of period	<u>- -</u>	<u>\$158,642.60</u>

WELFARE DEPARTMENT - FEDERAL OLD AGE ASSISTANCE FUND		
Balance, beginning of period	<u>\$100,600.26</u>	<u>\$ 11,150.39</u>
Receipts:		
Federal advances	\$1,020,662.77	\$1,205,859.37
Old Age cancelled warrants	12,309.50	13,694.81
Refunds & recoveries	12,224.73	6,320.04
Total receipts	<u>\$1,045,197.00</u>	<u>\$1,225,874.22</u>
Total to be accounted for	<u>\$1,145,797.26</u>	<u>\$1,237,024.61</u>
Disbursements:		
Old Age Assistance costs	<u>\$1,134,646.87</u>	<u>\$1,134,775.65</u>
Balance, end of period	<u>\$ 11,150.39</u>	<u>\$ 102,248.96</u>

WELFARE DEPARTMENT - COUNTY OLD AGE ASSISTANCE FUND		
Balance, beginning of period	<u>\$ 6,526.20</u>	<u>\$ 10,729.87</u>
Receipts:		
Received from counties	\$352,464.92	\$337,565.84
Old Age cancelled warrants	3,887.00	4,030.97
Collections & refunds		2,722.40
Total receipts	<u>\$356,351.92</u>	<u>\$344,319.21</u>
Total to be accounted for	<u>\$362,878.12</u>	<u>\$355,049.08</u>
Disbursements:		
Old Age Assistance costs	<u>\$352,148.25</u>	<u>\$344,670.22</u>
Balance, end of period	<u>\$ 10,729.87 *</u>	<u>\$ 10,378.86</u>
* A non-reverting fund.		

WELFARE DEPARTMENT - STATE AID TO THE BLIND		
Balance, beginning of period	<u>\$ 3,960.00</u>	
Receipts:		
Federal subvention	\$ 4,631.25	\$ 29,932.50
State appropriation		102,758.00
Cancelled warrants		557.00
Total receipts	<u>\$ 4,631.25</u>	<u>\$133,247.50</u>
Total to be accounted for	<u>\$ 8,591.25</u>	<u>\$133,247.50</u>
Disbursements:		
Aid payments	<u>\$ 6,619.00</u>	<u>\$ 63,137.00</u>
Balance, end of period	<u>\$ 1,972.25 *</u>	<u>\$ 70,110.50</u>

* Transferred to State Welfare Department, (Chap. 369, Statutes of Nevada 1953.)

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
WELFARE DEPARTMENT - FEDERAL AID TO THE BLIND		
Receipts:		
Federal receipts	\$ 4,631.25	\$42,704.22
Disbursements:		
Aid costs	\$ 5,479.11	\$37,213.00
Previous fiscal year's deficit (Federal share of Aid to Blind administration)		847.86
Total disbursements	\$ 5,479.11	\$38,060.86
Balance, end of period	(\$ 847.86) *	\$ 4,643.36

* A red figure. The deficit balance was amount due state for federal share of aid to blind administration and was transferred to State General Fund from federal receipts received for July 1953, clearing this deficit in the new biennium.

WELFARE DEPARTMENT - FEDERAL CHILD WELFARE		
Balance, beginning of period	\$ 8,395.95	\$ 2,706.56
Receipts: -		
Federal receipts	\$32,581.13	\$33,854.75
Total to be accounted for	\$40,977.08	\$36,561.31
Disbursements:		
Welfare payments	\$38,270.52	\$34,393.35
Balance, end of period	\$ 2,706.56	\$ 2,167.96

WELFARE DEPARTMENT - STATE OLD AGE ASSISTANCE FUND		
Balance, beginning of period	\$615,824.80	
Receipts:		
Old Age cancellations, refunds & collections	\$ 10,341.89	\$ 7,857.56
Appropriation		872,824.50
Total to be accounted for	\$626,166.69	\$880,682.06
Disbursements:		
Old Age Assistance costs	\$438,181.75	\$417,932.18
Reversion	187,984.94	
Total disbursements	\$626,166.69	\$417,932.18
Balance, end of period	- -	\$462,749.88

WELFARE DEPARTMENT - GIFT FUND		
	March 25, 1953	Fiscal Year
	June 30, 1953	1953-1954
Balance, beginning of period		\$ 724.20
Receipts:		
Federal Funds	\$1,190.40	\$2,152.30
Total to be accounted for	\$1,190.40	\$2,876.50
Disbursements:		
Disbursements for foster care of children	\$ 466.20	\$1,588.70
Balance, end of period	\$ 724.20	\$1,287.80

Created by 1953 Legislature, effective March 25, 1953.

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
WOOLGROWERS PREDATORY ANIMAL CONTROL FUND		
Balance, beginning of period	<u>\$72,082.34</u>	<u>\$76,633.82</u>
Receipts:		
County sheep tax	\$67,403.85	\$61,804.05
Nevada State Fish & Game Commission	18,000.00	
Bureau of Land Management	34.73	
Total receipts	<u>\$85,438.58</u>	<u>\$61,804.05</u>
Total to be accounted for	<u>\$157,520.92</u>	<u>\$138,437.87</u>
Disbursements:		
Salaries	\$51,953.19	\$39,406.85
Travel (in-state)	21,785.77	16,422.73
Industrial insurance	381.20	212.79
Insurance (other)	141.50	141.50
Retirement contributions	1,597.66	1,701.72
Horse hire	1,275.00	1,100.00
Lion Dog hire	648.00	120.00
Bait horses, station material	1,204.28	420.00
Airplane service & repair	102.50	
Traps	1,798.00	
Nevada State Personnel Department		346.78
Chemical shells (for Coyote Getters)		163.65
Total disbursements	<u>\$80,887.10</u>	<u>\$60,036.02</u>
Balance, end of period	<u>\$76,633.82 *</u>	<u>\$78,401.85</u>
* A non-reverting fund.		

PREDATORY ANIMAL & RODENT CONTROL FUND		
Receipts:		
Appropriation , created by 1953 Statutes of Nevada, Chap. 189		\$74,000.00
Donation, Nevada Fish & Game Commission		30,000.00
Total to be accounted for		<u>\$104,000.00</u>
Disbursements:		
Salaries		\$35,626.41
Travel expense (in-state)		12,443.16
Industrial insurance		191.89
Printing		44.83
Retirement contributions		885.75
Horse hire		765.00
Nevada State Personnel Department		92.41
Hire of lion dogs		1,044.00
Bait horses, station material		601.25
Gas cartridges, poisoned grain, strychnine, alka & carrots (rabbits)		1,074.67
Traps		50.00
Total disbursements		<u>\$52,819.37</u>
Balance, end of period		<u>\$51,180.63</u>

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
STATE BAR OF NEVADA -- BANK ACCOUNT		
Balance, beginning of period	\$ 7,440.08	\$10,800.02
Receipts:		
Dues	\$ 5,977.00	\$ 6,027.00
Bar Journal	2,308.00	2,490.00
Penalties	82.00	86.50
Applications for admission	1,435.00	2,560.00
Legal Institute	898.12	435.00
Miscellaneous		43.20
Total receipts	\$10,700.12	\$11,641.70
Total to be accounted for	\$18,140.20	\$22,441.72
Disbursements:		
Salaries	\$ 3,220.00	\$ 3,460.00
Travel - in-state	627.51	2,496.23
Stationery & supplies & postage	370.08	342.71
Telephone & telegraph	72.17	183.07
Legal institute	334.75	679.54
Bar examination expense	585.76	335.84
Admin. Commission expense	67.85	491.90
Bar meeting expense	126.21	398.25
Printing of Bar Journal	1,441.75	1,095.08
Miscellaneous Bar Journal expense	117.18	123.15
Miscellaneous expense	376.92	678.50
Total disbursements	\$ 7,340.18	\$10,284.27
Balance, end of period	\$10,800.02	\$12,157.45

STATE BOARD OF MEDICAL EXAMINERS		
Balance, beginning of period	\$1,054.59	\$ 188.76
Receipts:		
Transfer from Savings account		\$1,000.00
Registration fees	\$1,940.00	2,015.15
Endorsements & permits		560.41
Licensure	4,000.00	5,125.00
Total receipts	\$5,940.00	\$8,700.56
Total to be accounted for	\$6,994.59	\$8,889.32
Disbursements:		
Salaries	\$5,860.70	\$4,138.90
Travel, in-state		30.00
Dues & subscriptions	50.00	53.00
Postage	186.62	207.18
Printing		400.00
Rent	300.00	300.00
Stationery & supplies	28.32	23.83
Telephone & telegraph	245.19	254.56
Legal expense		500.00
Refunds	135.00	203.20
Total disbursements	\$6,805.83	\$6,110.67
Balance, end of period	\$ 188.76	\$2,778.65

	Fiscal Year 1952-1953	Fiscal Year 1953-1954
FAIR OF INDUSTRY -- BANK ACCOUNT		
Balance, beginning of period	<u>\$3,428.22</u>	<u>\$ 677.08</u>
Receipts:		
Miscellaneous receipts	<u>\$ 354.84</u>	<u>\$5,023.21</u>
Total to be accounted for	<u>\$4,383.06</u>	<u>\$5,700.29</u>
Disbursements:		
Salaries	\$ 618.00	\$ 709.15
Travel expense:		
In-state		95.20
Out-of-state		69.00
Total travel	87.00	
Dues & subscriptions	20.00	20.00
Freight & express	1.70	
Postage	19.00	16.15
Printing	401.28	505.40
Repairs	56.82	25.25
Stationery & supplies	255.83	320.26
Telephone & telegraph	22.45	10.12
Gasoline & oil (automobile)	17.78	
Premium payments	1,714.27	
Miscellaneous (trophies, etc.)	426.85	2,476.91
Refrigerator for caretaker	65.00	
Total disbursements	<u>\$3,705.98</u>	<u>\$4,247.44</u>
Balance, end of period	<u>\$ 677.08</u>	<u>\$1,452.85</u>

PUBLICATION OF CLAIMS

Receipts: Appropriation	<u>\$10,000.00</u>
Disbursements:	
Printing	<u>\$ 3,629.50</u>
Balance, end of period	<u>\$ 6,370.50</u>

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