

FOURTH ANNUAL REPORT
OF THE
STATE AUDITOR
TO THE
GOVERNOR OF NEVADA
FOR THE
Year Ending December 31, 1924

IVEN JEFFRIES, Auditor
JOHN H. MYLES, Deputy



CARSON CITY, NEVADA
STATE PRINTING OFFICE : : JOE FARNSWORTH, SUPERINTENDENT
1925

LETTER OF TRANSMITTAL

CARSON CITY, NEVADA, February 25, 1925.

To the Honorable JAMES G. SCRUGHAM, Governor of Nevada.

DEAR SIR: I have the honor to submit herewith my report for the year 1924 as provided by law. Next report will be for the biennium, 1925-1926.

All state appropriations and expenditures are authorized by our budget and special legislative acts. This being the close of the biennium the various offices, departments, and institutions report in detail directly to you. Therefore it is not necessary to repeat any schedules other than to classify the main activities of the State Government under separate divisions in detail, all of which have been verified by this office.

The general taxes is shown by a separate schedule as well as the percentage table on tax revenues. The per capita cost table shows our governmental costs to be \$20.67, or 84 cents less than 1923, while cooperative activities have materially increased. I am showing a few schedules other than purely State in order that the public may better understand the functioning of these cooperative activities, such as Farm Bureau, Public Service Division, Gasoline Tax, etc. The last few schedules are devoted to counties only.

The law creating this office provides for the annual audit of the books and accounts of all state offices, departments, and institutions as well as an annual audit of all county books. I have complied with these provisions and in no instance have I found it necessary to report irregularities to you. The functioning of this office saves the State and counties at least 50 per cent on the cost of auditing and is the only way we can have a uniform system of accounting. I have audited four counties twice and visited several other counties twice. Very much better progress in uniform accounting was made by the counties that were visited twice during the year. I believe it advantageous to audit the larger counties twice a year. I received excellent cooperation throughout the State. The reports that will be issued for 1924, will show a marked improvement, and this is the first year that they will be issued on a uniform basis. Beginning with 1925 each County Auditor will keep a detailed account of the revenues and expenditures for each school district within his county. This will enable us to secure a true cost on education. Every taxpayer of the state is entitled to know the source of all revenues collected by the State and counties, and likewise the purpose for which each dollar is expended. Upon this theory I have attempted to show more detail in State and county reports.

In preparing and installing new forms for the counties I expended \$69.08 of State money as shown in my budget report. By having forms printed up and distributed to the counties they in turn make notations or suggestions and their necessary requirements thereon and mail to this office where they are compiled and printed up as one order. This procedure saved the counties about 40 per cent and the forms go into

effect uniformly. This was done as an emergency act and the results proved that this procedure should be continued.

I would like to make the following recommendations:

1. That all County Clerks fees, docket fees, Recorder fees, and other county administrative fees be made uniform for all counties. This would save the delays in recording documents or filing papers that are received from outside the county.
2. That the Chairman of the Board of County Commissioners be made ex officio member of the County Board of Education. This would give the County Commissioners proper representation in expending county high-school funds, which are strictly county funds.
3. That our state laws relating to the payment of fees by all state officers be repealed as far as applying to state officers, or be so amended as to specifically state the fund or funds from which such fees are to be paid.
4. That our future Statutes contain a better index. All subject matter should be indexed at least three ways. When a chapter or law section is amended the old statutory reference, such as year and page should be given as well as the Revised Law section or sections. This would be a great assistance to office holders, as well as the public.
5. That our fiscal year be changed to June 30. This can be done by the Legislature passing two appropriation bills, instead of one at each session. We now function three months, every two years, without appropriations. This works a hardship on the departments and institutions and is expensive. Our tax period closes in June each year. Our school year ends in June. Our Federal Government and the majority of the States close their books as of June 30.
6. That all bonds issued by the State, county, or a municipality be coupon bonds and registered as to principal and sold through the State finance department. The State acting as agent would mean a saving of about fifty thousand dollars annually. Bonds could be sold at four and one-half and five per cent instead of six and seven per cent. If a like amount of outstanding county bonds were issued under such a provision it would save the counties alone \$43,135 annually for the next several years.

Respectfully submitted,

IVEN JEFFRIES,
State Auditor.

TABLE No. 1
Budget, Nevada State Auditor, 1924

	Actual Expense	
	1923	1924
<i>Personal Service—</i>		
Auditor's salary	\$3,000.00	\$3,000.00
Deputy Auditor salary	1,752.26	2,326.67
Stenographic help	550.00	650.00
Extra labor		12.50
Subtotal	\$5,302.26	\$5,989.17
<i>Supplies, Printing—</i>		
Stationery	\$46.55	\$12.98
Office supplies	168.79	27.97
Printing county forms	9.70	59.38
Subtotal	\$225.04	\$100.33
<i>Transportation and Communication—</i>		
Traveling by auto	\$421.00	\$460.80
Traveling by train	362.78	147.58
Hotels and meals	620.55	735.89
Checking race meetings	142.90	
Telephone and telegraph	56.76	67.56
Postage	30.00	20.00
Subtotal	\$1,633.99	\$1,431.83
<i>General Expense—</i>		
Office expense	\$21.50	\$14.25
Bond premiums and fees	20.00	25.00
Subtotal	\$41.50	\$39.25
Totals	\$7,202.79	\$7,560.58

TABLE No. 2
Recapitulation Receipts and Disbursements, 1924

RECEIPTS (Recapitulation Tables 4 and 5)		DISBURSEMENTS (Recapitulation Tables 8 and 9)	
<i>Governmental Receipts</i> —		<i>Governmental Cost Payments</i> —	
Revenue from various sources provided by statute	\$1,940,078.92	State disbursements for current expenses	\$1,600,036.30
<i>Bond Sales</i> —		<i>Debt Redemption</i> —	
Revenue from sale of State bonds	50,000.00	Disbursements for redemption of funded debt	19,000.00
<i>Redemption of Bonds Purchased</i> —		<i>Investments</i> —	
Receipts from return of investments, which can be used only for reinvestments	88,800.00	Purchase of interest-bearing securities from permanent funds	170,938.31
<i>Invested Bond Sales</i> —		<i>Capital Outlay</i> —	
Nonrevenue, special industry investments turned into cash	36,262.50	State disbursements for permanent buildings	84,082.91
<i>Cooperative Receipts</i> —		State disbursements for highway construction	61,462.37
Revenue from Federal Government, counties, and Lincoln Highway for highway construction, agricultural, educational and welfare purposes	2,867,678.19	<i>Cooperative Disbursements</i> —	
<i>Special Industry</i> —		Disbursements by State for highway construction	2,784,465.77
Revenue from special county taxes for the benefit of the industry so taxed	60,113.81	Disbursements by State for farm bureaus	44,238.10
<i>Agency Receipts</i> —		Disbursements by State for vocational education	24,667.15
Revenue from certain sources wherein the State acts as disbursing agent only	184,035.26	Disbursements by State for child welfare	14,307.17
Balance funds on hand January 1, 1924	863,110.23	<i>Special Industry</i> —	
Warrants canceled	441.13	Disbursements by State for apiary inspection	1,807.12
		Disbursements by State for livestock inspection	95,213.97
		Disbursements by State for sheep inspection	26,980.50
		<i>Agency Disbursements</i> —	
		Disbursements by State for salary of District Judges	46,964.12
		Disbursements by State for fire losses	690.25
		Pro rata of National Forest receipts to counties	22,831.93
		Pro rata of Gasoline Tax Fund to counties	53,076.68
		Fund balances December 31, 1924	1,039,757.39
Total	\$6,090,520.04	Total	\$6,090,520.04

TABLE No. 3
Income from Taxes Classified

	1920	1921	1922	1923	1924
<i>Assessed Valuation (Board of Equalization Estimates)—</i>					
Agricultural lands and improvements.....	\$27,726,124	\$27,006,045	\$26,398,533	\$26,059,121	\$24,962,110
City and Town—Real and personal.....	29,186,982	32,416,751	32,022,691	32,209,363	32,545,301
Grazing lands.....	11,376,240	11,113,367	11,049,395	10,850,045	11,133,606
Personal—Miscellaneous.....	8,052,228	8,175,473	7,897,534	8,185,944	8,425,610
Railroads.....	86,308,954	85,028,367	84,079,815	84,125,022	84,488,671
Public utilities.....	11,940,677	8,999,472	8,967,688	9,762,349	9,775,578
Proceeds of mines and mining.....	16,371,155	13,015,262	13,800,167	13,499,545	14,347,480
Livestock.....	13,719,855	11,658,952	10,582,469	9,651,083	8,663,500
Sheep.....	8,702,060	5,965,008	3,789,080	4,659,529	5,247,053
Apiaries.....	37,023	43,835	48,890	51,985	27,243
Total gross valuation.....	\$213,421,398	\$203,422,532	\$198,636,462	\$199,053,936	\$199,614,132
<i>Percentage of Taxes Based on Gross Valuation—</i>					
Agricultural lands.....	.1299	.1327	.1329	.1309	.1250
City and town property.....	.1368	.1594	.1612	.1618	.1631
Grazing lands.....	.0533	.0546	.0556	.0546	.0558
Personal property—Miscellaneous.....	.0377	.0402	.0398	.0411	.0422
Railroads.....	.4044	.4180	.4233	.4226	.4230
Public utilities.....	.0560	.0442	.0452	.0490	.0719
Proceeds of mines and mining.....	.0767	.0641	.0695	.0678	.0719
Livestock.....	.0642	.0573	.0532	.0485	.0434
Sheep.....	.0408	.0293	.0191	.0234	.0263
Apiaries.....	.0002	.0002	.0002	.0003	.0001
	1.0000	1.0000	1.0000	1.0000	1.0000
<i>Receipts from Taxes—</i>					
General taxes.....	\$1,346,271.73	\$1,238,661.13	\$1,219,913.22	\$1,253,479.80	\$1,288,064.25
Delinquent.....	1,278.89	5,507.88	6,683.37	3,766.38	1,292.73
Trust.....	385.05	18,191.08	2,110.10	7,003.53	685.69
Personal property tax.....	36,364.15	27,691.68	27,079.89	26,312.55	28,918.84
Proceeds of mines tax.....	30,299.04	13,049.07	12,239.22	24,618.30	19,123.05
Total State taxes.....	\$1,414,598.86	\$1,303,100.79	\$1,268,025.80	\$1,315,180.56	\$1,338,084.56

TABLE No. 4
State Income from Taxes Apportioned to Funds Annually

Fund	1920		1921		1922		1923		1924	
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
General	.3065	\$640,447.14	.24	\$583,565.65	.24	\$499,589.54	.305	\$558,478.20	.305	\$609,045.84
State Highway	.10	208,969.83	.06	164,841.21	.06	125,136.53	.06	122,114.38	.06	119,840.78
Bond Interest and Redemption	.094	180,706.42	.03	108,056.31	.04	72,981.69	.04	81,407.27	.04	79,894.85
State Distributive Schools	.076	158,809.06	.11	185,247.36	.11	228,289.36	.11	223,706.30	.11	219,699.03
Civic and Physical Training	.005	10,448.90	.005	10,096.51	.005	10,393.95	.00	4,773.29	.00	10.24
Teachers' Retirement Fund	.005	10,444.09	.005	10,096.98	.005	10,393.95	.005	10,170.89	.005	9,986.44
University Contingent	.08	167,152.73	.09	171,198.38	.09	186,754.86	.09	183,060.62	.09	179,753.94
University Public Service Division	.00		.02	18,476.47	.02	41,589.39	.02	40,651.99	.02	39,944.09
State Farm Bureau	.00		.01	9,347.35	.01	20,685.58	.01	20,325.99	.01	19,972.05
University Building	.00		.01	9,347.35	.02	30,655.62	.02	40,606.37	.02	39,944.09
New Prison Building	.00		.01	9,347.35	.01	20,685.59	.00	9,530.76	.00	19.64
Mental Hospital Building	.00		.01	9,347.35	.01	20,685.59	.01	20,325.98	.01	19,972.05
Rabies	.018	37,620.89	.00	19,522.52	.00	184.15	.00	28.52	.00	1.52
Total State taxes	.6845	\$1,414,598.86	.60	\$1,303,100.79	.62	\$1,268,025.80	.67	\$1,315,180.56	.67	\$1,338,064.56
*Special Industry Revenues—										
Apiary Inspection			.15	\$480.34	.15	\$1,695.31	.15	\$1,786.66	.15	\$1,653.88
Livestock Inspection	.30	\$38,162.42	.30	36,596.49	.20	28,198.95	.30	26,378.55	.30	31,694.91
Sheep Inspection	.20	25,110.83	.20	15,270.20	.20	9,639.69	.40	13,348.65	.40	22,661.76
Total industry revenues		\$63,273.25		\$52,347.03		\$39,533.95		\$41,513.86		\$56,010.55
Special County Tax—										
Old-age pension								\$1,791.80		\$5,294.09
Grand total		\$1,477,872.11		\$1,355,447.82		\$1,307,559.75		\$1,356,486.22		\$1,399,389.20

*The State receives no revenue from Special Industry Taxes, but collects and administers the funds.

REPORT OF STATE AUDITOR

TABLE No. 5
Income from Sources Other than Taxes

	1920	1921	1922	1923	1924
<i>Licenses and Tax—</i>					
Automobile license.....	\$103,758.58	\$102,410.32	\$120,944.38	\$153,888.10	\$181,969.85
Attorneys license.....	450.00	450.00	450.00	475.00	200.00
Banking license.....	3,675.00	4,025.00	3,575.00	3,575.00	3,475.00
Building and loan license.....	100.00	100.00	100.00	200.00	100.00
Dance-hall license.....	1,302.26	1,100.95	1,840.16	1,978.88	1,887.63
Glove-contest license.....	174.60	776.80	601.35	507.60	592.20
Fish and game license.....	4,291.55	1,968.65			
Motor-truck license.....		503.71	389.18	195.07	
Hoisting engineer license.....		1,565.55	1,061.90	1,203.90	980.00
Corporation tax.....				17,260.00	24,516.00
Gasoline tax.....				110,081.35	162,596.43
Subtotals.....	\$113,761.99	\$112,900.98	\$128,961.97	\$289,364.90	\$376,317.11
<i>Fines and Escheats—</i>					
District Court.....	\$3,785.00	\$4,428.00	\$5,719.00	\$3,382.00	\$1,795.00
Justice Court.....	12,336.00	8,096.90	6,242.05	5,886.00	5,624.00
Escheated estates.....	344.96	5,946.59	1,716.14	797.40	4,732.88
Inheritance tax.....	14,863.06	57,594.31	1,962.46	1,714.00	5,308.37
Subtotals.....	\$31,329.02	\$76,065.80	\$15,639.65	\$11,779.40	\$17,460.25
<i>Fees—</i>					
Insurance Commissioner.....	\$19,182.53	\$22,205.51	\$21,356.00	\$21,277.00	\$24,252.00
Library.....	40.01	2.00	32.02	8.54	35.07
Labor Commissioner.....	50.00			150.00	100.00
Ore sampler.....	462.57	15.00			
Possessory claims.....	45.00	37.50	45.00	22.50	15.00
Secretary of State.....	60,898.84	46,520.25	42,947.58	55,238.38	47,774.50
State Engineer.....	5,726.00	4,719.19	5,294.20	6,332.44	5,203.20
Supreme Court.....	1,237.20	1,294.00	983.50	1,328.50	1,032.00
Surveyor-General.....	137.80	240.00	258.15	199.75	247.80
Public Service Commission.....	332.80	111.50	52.15	32.00	
State Racing Commission.....	20,055.18	11,998.61	20,866.97	23,624.57	10,417.00
State Pharmacy Inspection.....				4,064.50	
Teachers' Employment Bureau.....				410.55	804.90
Registered nurses.....				970.00	100.00
Special industry—Stock brand fees, etc.....					2,879.62
Subtotals.....	\$108,107.93	\$87,143.56	\$91,835.57	\$113,658.73	\$92,861.09

TABLE No. 5—Continued

	1920	1921	1922	1923	1924
<i>Interest—</i>					
Bank deposits.....	\$4,568.05	\$5,229.99	\$7,045.01	\$6,890.80	\$5,827.89
Bond investments.....	123,609.30	136,252.75	121,844.56	141,974.53	137,928.62
School lands.....	43,060.51	41,748.43	36,364.66	34,612.73	33,680.40
University 90,000-acre grant.....	885.63	867.49	870.99	435.40	428.95
University 72-section grant.....	448.46	409.30	340.10	271.69	266.49
<i>From Special Industry Funds—</i>					
Livestock bond interest.....		1,275.00	1,275.00	1,275.00	752.60
Sheep bond interest.....		1,087.50	1,087.50	850.00	471.04
Subtotals.....	\$172,561.95	\$186,870.46	\$168,827.82	\$186,310.15	\$179,355.99
<i>Land Sales—</i>					
School lands.....	\$28,086.86	\$51,525.14	\$53,527.78	\$9,797.97	\$11,958.35
University 90,000-acre grant.....	340.00	141.28	6,702.00		
University 72-section grant.....	306.67	300.00	2,547.18		40.00
U. S. Land Office, 5%.....	637.48	1,277.76	1,931.48	991.84	755.00
Carey Act.....			16.00	7.00	
Subtotals.....	\$29,371.01	\$53,244.18	\$64,724.44	\$10,796.81	\$12,753.35
<i>Charities, Hospitals, and Penal—</i>					
Hospital Mental Diseases.....	\$2,860.50	\$3,454.50	\$3,987.50	\$3,418.73	\$3,148.42
Orphans' Home.....	10,917.50	9,373.50	10,541.30	11,286.59	10,262.80
Prison—Building Fund.....	445.61		453.00		707.22
Subtotals.....	\$14,223.61	\$12,828.00	\$14,981.80	\$14,705.32	\$14,119.44
<i>Miscellaneous—</i>					
Sale of Statutes and Reports.....	\$3,506.50	\$2,803.50	\$1,376.00	\$2,483.50	\$746.00
Sale of furs (Rabies).....	3,844.25	108.50	14,632.50	10,817.27	12,200.11
School teachers' assessment.....	1,400.00	Taxes	Taxes	Taxes	20.10
Rabies Commission—Refund on grain.....					2,812.29
Miscellaneous receipts.....	247.84	7,620.30	156.38	1,321.15	48.32
Subtotals.....	\$8,998.59	\$10,532.30	\$16,164.88	\$14,621.92	\$15,826.82
Redemption of bonds purchased.....	\$507,438.00	\$343,300.00	\$150,300.00	\$68,300.00	\$88,800.00
Sale of bonds issued.....	835,500.00	455,000.00		50,000.00	50,000.00
Sale of invested bonds.....				15,566.50	36,262.50
Subtotals.....	\$1,342,938.00	\$798,300.00	\$150,300.00	\$133,866.50	\$175,062.50

<i>Cooperative Revenues—</i>					
Highway, Federal aid	\$515,659.74	\$480,426.88	\$766,381.15	\$1,449,791.31	\$2,145,076.44
Highway, county aid	366,103.61	342,837.57	417,876.23	504,698.61	513,561.98
Highway, Lincoln Highway aid	16,380.00	10,000.00	25,359.82	4,814.38	14,872.47
Highway, project refunds					39,356.69
Highway, sale of war materials	30,166.15	22,637.02	17,497.96	23,520.68	18,615.39
Highway, sale of supplies	7,189.23	16,580.75	9,811.25	7,721.01	3,178.35
Highway, miscellaneous	9,076.68	36,883.50	17,452.14	44,965.84	49,804.45
Vocational education	12,447.42	19,474.84	15,176.15	15,990.30	24,667.15
Farm Bureau—Counties		24,478.47	48,214.07	31,822.48	44,238.10
Rabies Commission	Appropriation		5,214.80		
Health Department, Federal aid	4,616.85			3,507.33	14,307.17
Subtotals	\$961,639.58	\$953,319.03	\$1,322,983.57	\$2,086,831.84	\$2,867,678.19
<i>Agency Funds—</i>					
District Judges' salaries	\$49,948.06	\$46,536.27	\$48,856.00	\$46,622.59	\$52,549.57
Fire insurance losses		581.26	4,190.00	4,278.00	763.24
National forest receipts	28,709.74	6,356.83	33,059.25	28,329.81	22,831.88
Subtotals	\$78,657.80	\$53,474.36	\$86,105.25	\$79,230.40	\$76,144.74
Totals	\$2,861,579.48	\$2,344,678.67	\$2,060,524.95	\$2,941,165.90	\$3,827,579.48
Taxes—Table No. 4	1,477,872.11	1,355,447.82	1,307,559.75	1,358,486.22	1,399,389.20
Grand totals	\$4,339,451.59	\$3,700,126.49	\$3,368,084.70	\$4,299,652.12	\$5,226,968.68

TABLE No. 6
Apportionment of State Revenue for Year 1924

Fund	Taxes	Licenses and tax	Fines and escheats	Fees	Interest	Land sales	Charities, Hospital	Sale of Statutes, Reports, furs, and miscellaneous	Total
General	\$609,045.84	\$30,570.83	\$2,654.19	\$50,050.20	\$5,827.89		\$13,412.22	\$12,621.43	\$724,182.60
State Highway	119,840.78	199,995.85							319,836.63
Bond Interest and Redemption	79,894.85	32,004.00							111,898.85
State Distributive School	219,699.03			19,448.01	161,834.30			373.00	401,354.34
Civic and Physical Training	10.24								10.24
Teachers' Retirement	9,986.44				2,371.28			20.10	12,377.82
University Contingent	179,753.94				7,403.44				187,157.38
University Public Service	39,944.09								39,944.09
University Permanent Building	39,944.09								39,944.09
University 90,000-Acre Grant					428.95				428.95
University 72-Section Grant					266.49	\$40.00			306.49
State Permanent School			14,806.06	247.80		12,713.35			27,767.21
State Farm Bureau	19,972.05								19,972.05
New Prison Building	19.64						707.22		726.86
Mental Hospital Building	19,972.05								19,972.05
State Library		200.00		8,913.56					9,113.56
Motor Vehicle License		9,970.00							9,970.00
Hoisting Engineers		980.00							980.00
Teachers' Employment Bureau				804.90					804.90
Registered Nurses				100.00					100.00
State Pharmacy				10,417.00					10,417.00
Rabies Commission	1.52							2,812.29	2,813.81
Total State revenue	\$1,338,084.56	\$273,720.68	\$17,460.25	\$89,981.47	\$178,132.35	\$12,753.35	\$14,119.44	\$15,826.82	\$1,940,078.92

TABLE No. 7
Apportionment of Revenues other than State for Year 1924

Source	Amount	Highway	Permanent School	Farm Bureau	State Buildings	Special Industry	Miscellaneous
Redemption of bond investments.....	\$88,800.00	-----	\$88,800.00	-----	-----	-----	-----
Sale of state bonds.....	50,000.00	-----	-----	-----	\$50,000.00	-----	-----
Sale of invested bonds.....	36,262.50	-----	1,000.00	-----	-----	\$35,262.50	-----
Cooperative Highway.....	2,784,465.77	\$2,784,465.77	-----	-----	-----	-----	-----
Cooperative Farm Bureau.....	44,238.10	-----	-----	\$44,238.10	-----	-----	-----
Cooperative Vocational.....	24,667.15	-----	-----	-----	-----	-----	\$24,667.15 U. S. Vocational
Cooperative Health.....	14,307.17	-----	-----	-----	-----	-----	14,307.17 U.S. Child Welfare
Old-Age Pension.....	5,294.09	-----	-----	-----	-----	-----	5,294.09 Old-Age Pension
Special industries.....	56,010.55	-----	-----	-----	-----	56,010.55	-----
Special industries, fees and interest.....	4,103.26	-----	-----	-----	-----	4,103.26	-----
Agency revenues.....	76,144.74	-----	-----	-----	-----	-----	76,144.74 Agency Funds
Agency revenues, gas tax.....	102,596.43	-----	-----	-----	-----	-----	102,596.43 Gas Tax Fund
Totals.....	\$3,236,889.76	\$2,784,465.77	\$89,800.00	\$44,238.10	\$50,000.00	\$95,376.31	\$223,009.58

TABLE No. 8
Disbursements from State Funds for Year 1924

	Amount	General	Highway	Bond Interest and Redemption	Distributive School	Contingent University	Miscellaneous
<i>Legislative—</i>							
Expense 31st Session, 1923.....	\$50.00	\$50.00					
<i>Executive—</i>							
Governor.....	13,502.58						
Lieutenant-Governor.....	3,600.00						
Secretary of State.....	20,970.00						\$9,970.00 M.-V. license
Attorney-General.....	11,145.20						
State Controller.....	7,700.00						
State Treasurer.....	9,793.44						
State Auditor.....	7,590.58						
Tax Commission.....	13,779.80						
State Survey Commission.....	4,671.96	82,752.56					
<i>Judicial—</i>							
Supreme Court.....	33,827.09						
District Judges' traveling expenses.....	4,599.49						
Judicial Survey Commission.....	94.75	38,521.33					
<i>Protection to Person and Property—</i>							
Adjutant-General.....	1,981.98						
Insurance Commissioner.....	10,343.51						
Labor Commissioner.....	5,375.99						
Public Service Commission.....	23,077.22						
State Bank Examiner.....	7,756.23						
State Engineer.....	24,071.33						
Mine Inspector.....	13,813.71						
State Police.....	8,815.11						924.80 Hoist engnrs.
State water system.....	4,500.00						
State Pharmacy Inspection.....	2,254.13	101,064.41					
<i>Development and Conservation of Natural Resources—</i>							
State Bureau of Mines.....	2,132.04						
<i>Agricultural Funds:</i>							
Sealer of Weights and Measures.....	2,875.26						
Farm Bureau.....	8,364.04						8,364.04 Farm Bureau
Rabies.....	43,648.28						3,589.01 Rabies Fund
Alfalfa weevil.....	1,602.40						
Eastern and Southeastern Boards.....	8,268.15						
Reclamation and Settlement Act.....	30.00	54,967.12					
<i>Conservation Funds:</i>							
Colorado River Commission.....	918.55						
Fish and Game Commission.....	5,507.55						
Game refuges.....	3,758.75	10,184.85					
<i>State Board of Health—</i>							
State Board of Health.....	3,966.22						
Sheppard-Towner Maternity.....	976.45	7,488.49					
Emergency Health.....	2,545.82						

<i>Highway—</i>							
Administration	83,909.95						
Maintenance	124,881.34		\$208,291.29				
<i>Charities, Hospitals, and Corrections—</i>							
Deaf and blind	7,082.24						
Florence Crittenton Mission	2,400.00						
Dental service	484.50						
Orphans' Home	32,588.06						
Mental Hospital	88,771.14						
School of Industry	20,726.91						
Old-Age Pension	1,705.23						
State Prison	70,058.81	223,716.88					
<i>Education—</i>							
State Distributive Schools	\$90,714.59				\$390,714.59		
Superintendent of Public Instruction	30,549.72	30,549.72					
Surveyor-General—Trust administration	9,913.68					9,913.68	Perm. School
Vocational Education	17,660.38	17,660.38					
School Teachers' Retirement	8,567.00						8,567.00 Tchrs. Perm.
School Teachers' Employment	1,072.50	1,072.50					
<i>State University—</i>							
Support	185,125.61						
90,000-acre grant interest	6,153.32						
Public Service Division	39,608.26					\$230,887.19	
<i>General—</i>							
Capitol Commissioners	22,845.87						
Industrial insurance	2,308.41						
State Printing Office	29,219.23						
State Library	9,113.56						9,113.56 State Library
State Historical Society	7,973.28						
State advertising	1,625.00						
Nevada Gold Star book	4,637.39						
Interest on bonds	81,740.00			\$81,740.00			
State nurses' registration	208.10						208.10 Nurses' Reg.
G. A. R. Cemetery	180.00						
Election expense	881.04						
State immigration	52.19						
Refund, patented mine tax	22.39	69,724.80					
Total State cost payments	\$1,600,036.30	\$637,753.04	\$208,291.29	\$81,740.00	\$390,714.59	\$230,887.19	\$50,650.19

TABLE No. 9
Disbursements other than State Expenses for Year 1924

	Amount	Highway	Bond Interest and Redemption	Distributive School	Buildings	Permanent School	Miscellaneous
<i>Debt Redemption—</i>							
Bonds redeemed	\$19,000.00		\$19,000.00				
<i>Investments—</i>							
Bonds purchased	167,642.50					\$163,650.00	\$2,992.50 Tchrs. Perm. 1,000.00 U.-90 M. Grant
Bond premiums	2,853.50					2,853.50	
Bond interest	442.31			\$401.09			20.42 Tchrs. Retmt. 20.80 U.-90 M. Int.
<i>Capital Outlay, State—</i>							
New Prison construction	61,353.78				\$61,353.78		
Mental Hospital construction	20,546.39				20,546.39		
Orphans' Home construction	45.44				45.44		
University construction	2,137.30				2,137.30		
Highway construction	61,462.37	\$61,462.37					
<i>Cooperative Disbursements—</i>							
Highway, Federal aid	2,145,076.44						
Highway, counties	513,561.98						
Highway, Lincoln Highway	14,872.47						
Highway, war materials, advances	110,954.88		2,784,465.77				
Farm Bureau, counties	44,238.10						44,238.10 Farm Bureau
Vocational Education, Federal	24,667.15						24,667.15 Vocational Ed.
Child Welfare, Federal	14,307.17						14,307.17 Child Welfare
<i>Special Industry—</i>							
Apiary inspection	1,807.12						1,807.12 Apiary Fund
Livestock inspection	95,213.97						95,213.97 Livestock Fd.
Sheep inspection	26,980.50						26,980.50 Sheep Fund
<i>Agency Transactions</i>							
District Judges' salaries	46,964.12						46,964.12 Dist. Judges
Fire losses	690.25						690.25 Fire insurance
National Forest receipts	22,831.93						22,831.93 N. For. rectx.
Gasoline tax refunds	53,076.68						53,076.68 Gas Tax Fund
Total.....	\$3,450,726.35	\$2,845,928.14	\$19,000.00	\$401.09	\$84,082.91	\$166,503.50	\$334,810.71

TABLE No. 10
Departmental Fund Balances, December 31, 1924

	Current balance	Invested balance
<i>Administrative Funds—</i>		
General		
Highway	\$181,295.97	
Bond Interest and Redemption	38,856.13	
Carey Act Trust	106,567.39	
Tax refunds on patented mines	107.09	
Tax refunds on patented mines	*170.06	
Refund donations, President's Cottage, University	*484.44	
Heroes' Memorial Building, tablet	*110.00	
Heroes' Memorial Building, furnishings	*300.00	
Historical, printing War History	*579.75	
Historical, collecting material for same	*2,500.00	
Building and Loan License	*1,294.87	
State Survey Commission	708.25	
Judicial Survey Commission	*5,328.04	
Registration of Nurses	*2,405.25	
Painting Governor Boyle's picture	506.35	
Oil Well Bounty	*500.00	
State Pharmacy Inspection	*14,102.33	
<i>Protection to Persons and Property—</i>		
Permanent School Investment Board	*2,041.59	
Hoisting Engineers	1,088.59	
Employment Agency	268.00	
<i>Development and Conservation Funds—</i>		
State Farm Bureau, participating	15,873.63	
State Farm Bureau, nonparticipating	14,815.90	
Rabies Commission	566.44	
Public Weighmaster	*132.28	
Hydrographic Survey	4,570.62	
Bureau of Mines	*867.96	
Colorado River Commission	*2,173.30	
Recreation and Game Refuge	*657.25	
<i>Health Department—</i>		
Emergency Health		
Sheppard-Towner Maternity	*7,454.18	
Pollution of Public Waters	7,688.64	
<i>Charities, Hospital, and Penal—</i>		
Florence Crittenton Mission		
Old-Age Pension	*200.00	
Mental Hospital Building	5,380.66	
New Prison Building	2,616.29	
15,594.85		
<i>Educational—</i>		
State Distributive School	157,694.45	
State Permanent School	84,759.88	
Vocational and Rehabilitation	4,411.84	\$2,815,787.21
State Teachers' Retirement	5,721.66	
Irreducible University	241.39	55,786.35
University 90,000-Acre Fund	257.07	54,621.15
University, Current	94,862.09	117,394.70
University, Public Service	21,630.57	
University, Permanent Building	97,310.26	
University 90,000-Acre Interest	1,594.23	
Teachers' Employment Bureau	423.69	
<i>Special Industry—</i>		
Apiary Inspection		
Livestock Inspection	9.83	
Sheep Inspection	21,833.25	
17,051.88		
<i>Agency Accounts—</i>		
District Judges' Salary		
Fire Insurance Losses	9,405.90	
Gasoline Tax Refunds	82.70	
94,515.38		
Totals	\$1,039,757.39	\$3,043,589.41

*Contingent to the General Fund account.

TABLE No. 11
Per Capita Disbursements, 1924 (Population Estimated 77,400)

	Total disbursements	General Fund	Highway Fund	State Schools and University Funds	Special State Funds	Cooperative Funds	Special Industry Funds	Agency Funds	Cost per capita
<i>Executive—</i>									
State administrative offices	\$38,050.60	\$78,080.60	-----	-----	\$9,970.00	-----	-----	-----	\$1.1376
<i>Judicial—</i>									
Supreme Court and District Judges' trav. expenses	38,426.58	38,426.58	-----	-----	-----	-----	-----	-----	.4965
<i>Protection to Person and Property—</i>									
Public Service, Insurance, Mining, Labor, Banking, Engineering, State Police, etc.	97,489.21	96,564.41	-----	-----	924.80	-----	-----	-----	1.2595
<i>Development and Conservation of Natural Resources—</i>									
Agricultural Bloc, quarantines, fairs, etc.	64,788.13	-----	-----	-----	11,953.05	-----	-----	-----	.8371
Mining Bureau, Colorado River, Fish and Game	12,316.89	65,151.97	-----	-----	-----	-----	-----	-----	.1591
<i>State Board of Health—</i>									
State Board, Child Welfare, and emergency	7,488.49	7,488.49	-----	-----	-----	-----	-----	-----	.0968
<i>Highway—</i>									
Administration and maintenance	208,291.29	-----	\$208,291.29	-----	-----	-----	-----	-----	2.6911
<i>Charities, Hospital, and Penal—</i>									
Deaf, blind, missions, homes	64,886.93	-----	-----	-----	-----	-----	-----	-----	-----
Mental Hospital	88,771.14	-----	-----	-----	-----	-----	-----	-----	2.8903
State Prison	70,058.81	223,716.88	-----	-----	-----	-----	-----	-----	-----
<i>Educational—</i>									
State schools, vocational	408,374.97	-----	-----	-----	-----	-----	-----	-----	5.2761
Administration, superintendence	40,463.40	-----	-----	-----	-----	-----	-----	-----	.5228
University, general	230,887.19	-----	-----	-----	-----	-----	-----	-----	2.9831
Teachers' Employment and pension	9,639.50	49,282.60	-----	\$621,601.78	18,480.68	-----	-----	-----	.1245
<i>General—</i>									
State office supplies, repairs, janitors, fuel, adv., etc.	28,970.87	-----	-----	-----	-----	-----	-----	-----	.3743
Printing Office	29,219.23	-----	-----	-----	-----	-----	-----	-----	.3775
Library, Historical, Gold Star	21,724.23	-----	-----	-----	-----	-----	-----	-----	.2807
Interest, insurance	84,045.41	-----	-----	-----	-----	-----	-----	-----	1.0859
Miscellaneous	1,373.72	-----	-----	-----	-----	-----	-----	-----	.0177
Survey Commissions	4,766.71	79,041.51	-----	-----	91,061.66	-----	-----	-----	.0616
Total governmental costs	\$1,600,036.30	\$637,753.04	\$208,291.29	\$621,601.78	\$132,390.19	-----	-----	-----	\$20.6722

The following allocated costs are added by the Federal Government as a charge against the State:

Debt redemption	19,000.00				19,000.00				
Investments	170,988.31			166,904.59	4,083.72				
<i>Capital Outlay—</i>									
Building construction	84,082.91				84,082.91				1.0863
Highway construction	61,462.37		61,462.37						.7942
<i>Cooperative Outlay—</i>									
Highway—Federal, county, Lincoln, and misc. aid.	2,784,465.77				\$2,784,465.77				35.9751
Farm Bureau, county aid.	44,238.10				44,238.10				.5715
Education, Federal aid.	24,667.15				24,667.15				.3187
Child Welfare, Federal aid.	14,307.17				14,307.17				.1848
Special industry	124,001.59					\$124,001.59			1.6021
Agency disbursements	123,562.98						\$123,562.98		1.5964
Grand total	\$5,050,762.65	\$637,753.04	\$269,753.66	\$788,506.37	\$239,506.82	\$2,967,678.19	\$124,001.59	\$123,562.98	\$62.8013
Per capita expenditure		8.2397	3.4852	8.0311	2.7967	37.0501	1.6021	1.5964	\$62.8013

NOTE—True State operating cost per capita, \$20.67. Federal census report charges State with all moneys expended, except bonds redeemed and investments, or a total per capita of \$62.80.

TABLE No. 12
State and County Farm Bureaus, 1921-1924—Receipts and Expenditures from Taxation for Participating Counties

Participating counties	Taxes 1921 State and County		Taxes 1922 State and County		Taxes 1923 State and County		Taxes 1924 State and County		Totals	
	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures
Churchill	\$1,100.00	\$1,972.02	\$3,641.21	\$4,679.58	\$5,797.20	\$2,532.74	\$2,727.31	\$2,517.39	\$13,265.72	\$11,701.73
Clark	789.00	1,616.99	4,868.38	4,567.86	2,532.01	4,319.69	5,733.47	5,099.93	13,922.86	15,604.47
Elko	10,686.52	7,947.13	14,000.73	12,998.91	12,064.02	11,785.20	10,020.83	11,132.70	46,772.10	43,863.94
Eureka								73.82		73.82
Humboldt	3,727.67	2,580.34	6,956.29	5,824.03	5,698.00	6,037.81	4,797.35	4,421.27	21,179.31	18,843.45
Lincoln	1,793.46	1,997.69	3,172.74	2,925.25	3,110.79	2,275.09	3,199.73	2,632.92	11,276.72	9,830.95
Lyon	4,126.24	5,906.71	6,858.23	9,400.91	5,071.63	4,740.85	9,010.59	5,792.36	25,066.09	25,840.83
Pershing			2,323.14		2,220.43	2,973.88	5,716.61	2,907.52	10,290.18	5,881.40
Washoe	5,258.94	5,028.81	16,163.56	13,518.55	10,154.20	9,275.70	11,060.75	10,798.80	42,657.45	38,621.86
White Pine	4,066.54	2,782.19	6,407.17	5,323.78	1,452.79	5,965.07	7,951.26	4,061.07	19,867.76	18,132.11
Totals	\$31,538.37	\$29,811.88	\$64,391.45	\$59,238.87	\$48,100.47	\$49,906.03	\$60,237.90	\$49,437.78	\$204,268.19	\$188,394.56

TABLE No. 13
Revenue from Taxation, State and County Farm Bureaus

Participating counties	Taxes 1921		Taxes 1922		Taxes 1923		Taxes 1924		Total
	State	County	State	County	State	County	State	County	
Churchill.....		\$1,100.00	\$933.83	\$2,707.38	\$1,325.36	\$4,471.84	\$867.27	\$1,860.04	\$13,265.72
Clark.....		789.00	1,309.24	3,559.14	917.63	1,614.38	995.31	4,738.16	13,922.86
Elko.....	\$2,167.44	8,519.08	4,072.57	9,928.16	4,039.10	8,024.92	4,006.88	6,013.95	46,772.10
Humboldt.....	1,083.76	2,643.91	1,763.07	5,193.22	1,742.80	3,955.20	1,750.24	3,047.11	21,179.31
Lincoln.....	408.58	1,389.88	779.30	2,393.44	772.01	2,338.78	800.65	2,399.08	11,276.72
Lyon.....	626.24	3,500.00	1,079.73	5,778.50	1,076.76	3,994.27	1,039.27	7,971.82	25,066.09
Pershing.....			1,323.14	1,000.00	1,310.89	909.54	1,330.02	4,386.59	10,260.18
Washoe.....	1,999.79	3,259.15	3,529.46	12,634.10	3,640.65	6,513.55	3,686.92	7,393.83	42,657.45
White Pine.....	779.09	3,277.45	1,387.04	5,020.13	1,452.79	(In 1924)	1,523.24	6,428.02	19,867.76
Subtotals.....	\$7,059.90	\$24,478.47	\$16,177.38	\$48,214.07	\$16,277.99	\$31,822.48	\$15,999.80	\$44,238.10	\$204,268.19
Nonparticipating Counties									
Douglas.....	\$201.90		\$386.48		\$393.29		\$401.90		\$1,383.57
Esmeralda.....	3.91		604.63		377.11		361.98		1,347.63
Eureka.....	4.36		1,038.95		718.23		694.10		2,455.64
Lander.....	338.31		616.53		690.50		667.01		2,312.35
Mineral.....	253.98		450.57		460.60		474.38		1,639.53
Nye.....	571.85		1,013.68		960.09		879.06		3,424.68
Ormsby.....	104.44		175.60		176.70		184.46		641.20
Pershing.....	699.90								699.90
Storey.....	108.80		221.76		271.48		309.36		911.40
Subtotals.....	\$2,287.45		\$4,508.20		\$4,048.00		\$3,972.25		\$14,815.90
Totals.....	\$9,347.35	\$24,478.47	\$20,685.58	\$48,214.07	\$20,325.99	\$31,822.48	\$19,972.05	\$44,238.10	\$219,084.09

TABLE No. 14
State and County Farm Bureaus, 1923-1924—Revenue from All Sources for Participating Counties

Participating counties	Taxation			U. S. Division of Agriculture	University Federal Extension	State appropriation		Other sources	Total
	State tax 1 cent	County	County tax			E. & S. E. Extension	County Boards		
1923									
Churchill.....	\$1,325.36	\$4,471.84	\$0.08	\$1,000.00	\$635.00				\$7,432.20
Clark.....	917.63	1,614.38	.05	1,350.00		\$2,235.01	\$1,452.23	\$250.00	7,819.25
Elko.....	4,039.10	8,024.92	.015	1,200.00	120.00				13,394.02
Humboldt.....	1,742.80	3,955.20	.02	994.50	310.00				7,002.50
Lincoln.....	772.01	2,338.78	.03	600.00		1,373.58	223.95		5,308.32
Lyon.....	1,076.76	3,994.27	.05	1,050.00	300.00				6,421.03
Pershing.....	1,310.89	909.54	.02	740.00	135.00				3,095.43
Washoe.....	3,640.65	6,513.55	.02	1,250.00	100.00				11,504.20
White Pine.....	1,452.79	(In 1924)	.02	1,100.00		2,628.66	300.00		5,481.45
Subtotals for 1923.....	\$16,277.99	\$31,822.48		\$9,284.50	\$1,600.00	\$6,237.25	\$1,976.18	\$250.00	\$67,448.40
1924									
Churchill.....	\$567.27	\$1,860.04	.015	\$650.00	\$385.00				\$3,762.31
Clark.....	995.31	4,738.16	.05	920.00	770.00	\$1,670.43		\$280.00	9,373.90
Elko.....	4,006.88	6,013.95	.015	1,200.00	370.00				11,590.83
Eureka.....						841.21			841.21
Humboldt.....	1,750.24	3,047.11	.015	900.00	425.00				6,122.35
Lander.....						550.00			550.00
Lincoln.....	800.65	2,399.08	.03	820.00		1,945.14			5,964.87
Lyon.....	1,039.27	7,971.32	.05	1,200.00	675.00				10,885.59
Pershing.....	1,330.02	4,386.59	.015	925.00	150.00				6,791.61
Washoe.....	3,686.92	7,393.83	.02	2,087.50					13,168.25
White Pine.....	1,523.24	6,428.02	.0175	700.00	200.00	1,184.26			10,035.52
Subtotals for 1924.....	\$15,999.80	\$44,238.10		\$9,402.50	\$2,975.00	\$6,191.04		\$280.00	\$80,447.55
Totals.....	\$32,277.79	\$76,060.58		\$18,687.00	\$4,575.00	\$12,428.29	\$1,976.18	\$530.00	\$146,534.84

TABLE No. 15
State and County Farm Bureaus—Disbursements, 1923

	Churchill	Clark	Elko	Humboldt	Lincoln	Lyon	Pershing	Washoe	White Pine	Total
<i>Personal Service—</i>										
Salary, Extension Agent.....	\$2,185.00	\$2,955.00	\$2,820.00	\$2,732.00	\$1,387.50	\$1,837.50	\$855.00	\$2,680.00	\$3,210.00	\$20,662.00
Salary, Deputy Agent.....		900.00	3,427.50	227.50	900.00	560.00	1,240.00	2,640.00	675.00	10,570.00
Salary, Specialist.....		186.64	129.28	32.25	143.98	57.73	27.56		171.39	748.83
Salary, office.....	420.00	1,500.00	1,198.64	350.00		847.00	48.00	1,262.00	175.00	5,900.64
Unskilled labor.....	12.50	35.80				21.10		31.75	28.50	129.65
<i>Supplies, Printing, Publicity—</i>										
Office supplies.....	48.47	165.77	205.75	83.91	18.77	182.49	41.69	464.44	46.41	1,257.70
<i>Transportation, Communication—</i>										
Agent's traveling expense.....	755.26	1,771.64	2,679.80	2,687.58	1,290.23	1,044.57	878.93	1,366.36	3,615.49	16,089.86
Director's traveling expense.....	123.79	259.15	942.46	181.75	129.05	377.68	131.43	52.19	280.67	2,458.17
Telephone, telegraph, postage.....	118.43	163.93	173.54	118.04	9.65	214.25	69.97	246.55	13.87	1,118.23
Freight and express.....	5.44	7.73	13.60	6.05	37.24	26.35	9.98	17.33	71.34	195.06
<i>General Expense—</i>										
Office expense.....	5.28	114.27	48.33	36.91	8.85	14.55	25.00	191.15	69.87	514.21
Light, power, water.....		49.75								49.75
Rent.....	300.00			208.00	82.40	560.00		470.00		1,620.40
Support of State office.....	92.00	95.70	408.00	179.60		111.60	134.40	374.25	140.00	1,535.55
Other expenses.....	8.80	17.55	4.22	93.45	6.10	11.33	2.55	112.38	288.45	544.83
<i>Equipment—</i>										
Office furniture and fixtures.....	8.75	13.00	6.40	6.00	8.35	99.60	7.00	30.85		179.95
Office library.....	12.76	4.75	10.25	8.00		23.75	9.65		2.50	163.58
Field equipment.....		1,375.00	950.00	386.77	450.00		367.72	532.72	1,045.00	5,107.21
Scientific equipment.....			36.00			100.00		39.25		175.25
Other equipment.....	71.26	1.25	51.43	4.50	.50	1.35		22.56	180.24	333.09
Totals.....	\$4,167.74	\$9,606.93	\$13,105.20	\$7,342.31	\$4,472.62	\$6,090.85	\$3,848.88	\$10,625.70	\$9,993.73	\$69,253.96
<i>Source of Disbursements—</i>										
State and county.....	\$2,532.74	\$4,319.69	\$11,785.20	\$6,037.81	\$2,275.09	\$4,740.85	\$2,973.88	\$9,275.70	\$5,965.07	\$49,906.03
Department of Agriculture.....	1,000.00	1,350.00	1,200.00	994.50	600.00	1,050.00	740.00	1,250.00	1,100.00	9,284.50
University Extension, Federal.....	635.00		120.00	310.00		300.00	135.00	100.00		1,600.00
State Board of Stock Commissioners.....		250.00								250.00
Eastern Nevada Extension appropriation.....		2,235.01			1,373.58				2,628.66	6,237.25
County Boards, appropriation.....		1,452.23			223.95				300.00	1,976.18
Totals.....	\$4,167.74	\$9,606.93	\$13,105.20	\$7,342.31	\$4,472.62	\$6,090.85	\$3,848.88	\$10,625.70	\$9,993.73	\$69,253.96

TABLE No. 16
State and County Farm Bureaus—Disbursements, 1924

	Churchill	Clark	Elko	Humboldt	Lincoln	Lyon	Pershing	Washoe	White Pine	Total
<i>Personal Service—</i>										
Salary, Extension Agent.....	\$1,695.00	\$1,740.00	\$2,820.00	\$3,000.00	\$1,260.00	\$2,400.00	\$1,065.00	\$3,000.00	\$2,000.00	\$20,030.00
Salary, Deputy Agent.....		940.00	3,180.00		1,170.00	885.00	1,125.00	2,944.75	940.00	11,184.75
Salary, Specialist.....	38.54	16.65	37.40	53.85	37.38	32.28	99.93			316.03
Salary, office.....	432.00	1,175.50	1,209.50	327.50	632.37	840.00	27.00	1,584.25	190.00	6,418.12
Unskilled labor.....	1.00	120.00	1.00	2.50			3.25	5.00		132.75
<i>Supplies, Printing, Publicity—</i>										
Office supplies.....	72.22	292.80	160.11	107.10	75.73	125.75	49.39	407.19	18.76	1,309.05
<i>Transportation, Communication—</i>										
Agent's traveling expense.....	467.67	1,456.04	2,213.03	747.99	1,437.71	1,555.38	855.26	919.95	1,649.43	11,692.59
Director's traveling expense.....	111.30	264.04	340.64	231.12	335.29	310.57	101.84	93.00	304.72	2,092.52
Telephone, telegraph, postage.....	94.76	163.05	171.01	147.66	11.21	163.46	91.72	244.60	16.09	1,103.56
Freight and express.....	5.12	24.79	58.31	16.59	1.06	23.05	24.23	22.82	35.78	211.75
<i>General Expense—</i>										
Office expense.....	3.55	105.20	75.46	22.54	32.51	129.57	62.88	210.17	26.25	668.21
Heat, light, water.....		114.65				3.75				118.40
Rent.....	300.00			350.00		360.00		660.00		1,670.00
State office support.....	85.00	92.10	401.00	175.00	78.70	102.50	130.00	366.50	135.00	1,592.70
Foot and mouth quarantine.....	135.00	941.50	868.00	315.00	315.00	135.00	210.00	1,349.50	584.00	4,853.00
Other expenses.....	11.00	5.30	14.65	12.00	6.00	19.05	23.50	52.62	.10	144.22
<i>Equipment—</i>										
Office furniture and fixtures.....	83.03	187.30	110.17	55.71		89.59	109.82	162.30	183.70	981.62
Office library.....	17.20	12.51	3.90	36.81	2.10	44.95		45.05	1.00	163.52
Field equipment.....		985.00	766.10			400.00		748.90		2,900.00
Scientific equipment.....			2.00	37.44	3.00	13.45	3.00	13.05	3.00	74.94
Other equipment.....		103.85	270.42	107.46		34.01		56.65	57.50	630.59
Totals.....	\$3,552.39	\$8,740.36	\$12,702.70	\$5,746.27	\$5,398.06	\$7,667.36	\$3,982.52	\$12,886.30	\$6,145.33	\$68,286.32
<i>Source of Disbursements—</i>										
State and county.....	\$2,517.39	\$5,099.93	\$11,132.70	\$4,421.27	\$2,632.92	\$5,792.36	\$2,907.52	\$10,798.80	\$4,061.07	\$49,437.78
U. S. Department of Agriculture.....	650.00	920.00	1,200.00	900.00	820.00	1,200.00	925.00	2,087.50	700.00	9,402.50
University Extension.....	385.00	770.00	370.00	425.00		675.00	150.00		200.00	2,975.00
State Board of Stock Commissioners.....		280.00								280.00
Eastern Nevada Extension appropriation.....		1,670.43			1,945.14				1,184.26	6,191.04
Totals.....	\$3,552.39	\$8,740.36	\$12,702.70	\$5,746.27	\$5,398.06	\$7,667.36	\$3,982.52	\$12,886.30	\$6,145.33	\$68,286.32

NOTE—Eureka and Lander Counties formed organizations in 1924. Eureka expended for Agent's salary \$500, Agent's traveling expense \$390.13, and for support of State office \$24.90. Lander expended for Agent's salary \$550. Total expenditures of both counties included in above totals.

TABLE No. 17

State Public Service Division—Biennium 1923-1924

This Department Functions Under the Supervision of the State University (Statutes 1915, Chapter 98)
(For details as to function and purpose see Report of the University of Nevada)

	Divisional expenditures						Cooperative expenditures			
	¹ Agricultural Experiment	² Agricultural Extension	³ Veterinary Control	⁴ Hygienic Laboratory	⁵ Food and Drug	⁶ Analytical Laboratory	Total State	Federal Station sales	Hygienic Laboratory sales	Serum and vaccine sales
<i>Personal Service—</i>										
Salaries		\$3,828.33	\$10,402.18	\$13,163.88	\$18,061.44	\$7,655.31	\$48,111.14		\$2,009.26	
Labor		76.40					76.40	\$390.10		
<i>Supplies, Printing, Publicity—</i>										
Supplies	\$168.26	1,439.33	2,070.48	1,609.16	684.89	878.53	6,850.65	236.75	1,648.14	\$12,106.17
Publications	274.18	6.97					281.15			
<i>Transportation, Communication—</i>										
Traveling expenses	351.33	6,129.31	1,621.72	7.50	3,627.87		11,737.73	174.15	273.59	
Freight and express	3.13	117.43	27.38	42.56	37.21	71.87	299.58	5.76	57.25	201.04
Telephone and telegraph		552.30	665.05	80.30	176.61	72.00	1,546.26	7.00		58.07
Postage		138.61	459.19	91.55	68.48	60.18	818.01	105.54	84.00	192.50
<i>General Expense—</i>										
Office expense	7.75	141.01	166.62	29.00	21.00		365.38	42.64	48.61	18.65
Rent				1,000.00	1,000.00		2,000.00			
Light, power, and water		33.98	22.80	386.03	370.73	248.16	1,061.70	48.07		
Fuel				154.00	225.50	97.50	477.00		65.00	
Other expenses		249.15	49.96				299.11	305.00	28.38	
<i>Equipment—</i>										
Tools and machinery	692.75	114.83					807.58	932.50		
Scientific apparatus	69.00	20.00					89.00			
Buildings	432.33						432.33	284.73		
Furniture and fixtures		1,015.15	362.40			37.50	1,415.05	96.01		
Other equipment			359.81	60.60	544.29	70.63	1,035.33		227.64	71.01
Totals	\$1,998.73	\$13,862.80	\$16,207.59	\$16,624.58	\$19,818.02	\$9,191.68	\$77,703.40	\$2,628.25	\$4,441.87	\$12,647.44
Balance Jan. 1, 1923, and income for biennium							99,333.97	3,783.24	6,701.40	17,211.73
Balances December 31, 1924							21,630.57	1,154.99	2,259.53	4,564.29

Under direction of—¹S. B. Doten. ²Cecil W. Creel. ³Edw. Records. ⁴Henry Albert. ⁵S. C. Dinsmore. ⁶Walter S. Palmer.

TABLE No. 18
Receipts and Disbursements of the University of Nevada, State and Institutional Operating Funds, Biennium 1923-1924

	Amount	State tax general support	Tuition and fees	Dairy and farm sales	Sundry sales	State Tax Permanent Building Fund
Balance January 1, 1923, and income for biennium	\$680,068.41	\$451,689.44	\$106,153.76	\$19,198.54	\$2,348.36	\$100,678.31
<i>Instruction and Operation—</i>						
Administration	43,666.69	39,884.31	3,782.38			
Agriculture	4,477.12	4,112.12	365.00			
Agromony	2,365.71	1,750.64	615.17			
Animal Husbandry	129.86	74.86	55.00			
Art	4,887.50	4,282.50	605.00			
Biology	12,121.82	9,461.86	2,659.96			
Buildings and grounds	80,857.27	68,164.98	10,919.34		1,872.95	
Chemistry	15,061.20	11,058.10	4,003.10			
Civil Engineering	8,909.01	6,002.30	2,906.71			
Classics	7,122.25	6,092.36	1,022.89			
Dairy	3,603.99	3,114.99	489.00			
Economics	11,134.88	9,727.45	1,407.43			
Education	33,421.07	25,746.67	7,674.40			
Electric Engineering	5,982.84	4,620.66	1,372.18			
English	12,197.32	10,160.82	2,036.50			
General expense	40,746.63	22,372.83	18,373.80			
Geology	3,569.47	2,959.58	609.89			
Green-house	3,934.11	3,517.98	416.13			
Heating-plant	10,120.60	9,406.28	714.32			
History	17,120.53	14,473.09	2,647.44			
Home Economics	6,415.05	3,665.28	2,749.77			
Hospital	1,440.00	1,200.00	240.00			
Library	18,165.31	15,782.22	2,383.09			
Lincoln Hall	10,426.68		10,426.68			
Manzanita Hall	8,220.50		8,220.50			
Mathematics	673.93	288.50	385.43			
Mathematical English	10,708.93	6,896.26	3,812.67			
Metallurgy	3,157.31	2,505.54	651.77			
Military Science	1,811.90	1,094.34	717.56			
Mining	943.47	820.52	122.95			
Modern Languages	16,952.82	14,427.68	2,525.14			
Philosophy	6,900.00	6,000.00	900.00			
Physical Education	9,790.21	8,195.58	1,594.63			
Physical Training	12,279.04	10,679.04	1,600.00			
Physics	4,307.95	2,012.72	2,295.23			
Psychology	7,308.71	6,335.39	973.32			
Teachers's Summer School	7,627.84	7,548.52	79.32			
University Farm	31,211.15	12,012.61		19,198.54		
Veterinary Science	500.00	500.00				
Building Fund—Expenditures						3,368.05
Totals	\$482,848.72	\$356,955.48	\$101,453.70	\$19,198.54	\$1,872.95	\$3,368.05
Fund balances December 31, 1924	197,219.69	94,733.96	4,700.06		475.41	97,310.26

TABLE No. 19

Receipts and Disbursements of the University of Nevada, Cooperative and Institutional Operating Funds, Biennium 1923-1924

	Amount	Mackay Endow- ment	Other donations and endow- ments	Federal endowments			Students' funds	Federal appropriation for Public Service Division		
				72 Sec. Grant	90,000-Acre Grant	Morrill- Nelson		Adams	Hatch	Smith- Lever
Balances Jan. 1, 1923, and income for biennium	\$428,724.24	\$18,063.60	\$16,512.16	\$4,429.61	\$13,670.06	\$125,499.99	\$163,195.49	\$31,323.66	\$31,695.28	\$34,334.39
Agronomy	7,200.00					7,200.00				
Animal Husbandry	7,200.00					7,200.00				
Biology	7,125.00					7,125.00				
Chemistry	14,133.34	650.00			4,858.34	8,625.00				
Civil Engineering	8,056.33				441.66	7,616.67				
Dairy	600.00					600.00				
Electrical Engineering	7,200.00					7,200.00				
English	15,516.66				300.00	6,900.00				
Geology	4,800.00	4,800.00				15,516.66				
Heating-plant	4,301.48			4,301.48						
Home Economics	10,000.00					10,000.00				
Mathematics	11,000.00	1,350.00				9,650.00				
Mechanical English	13,604.16				2,095.83	11,508.33				
Military Science	1,530.00				1,530.00					
Mining	9,666.67	9,666.67								
Physics	12,258.34	1,350.00			2,850.00	8,058.34				
Student loans	5,881.21		5,881.21							
Prizes and scholarships	7,225.00		7,225.00							
Dining-hall	79,230.12						79,230.12			
Athletics	47,887.54						47,887.54			
Hospital	3,161.35						3,161.35			
Artemisia	3,690.00						3,690.00			
Agricultural Experiment Station	60,000.00							30,000.00	30,000.00	
Agricultural Extension	33,060.22									33,060.22
Total non-state expenditures	\$374,329.42	\$17,816.67	\$13,106.21	\$4,301.48	\$12,075.83	\$100,000.00	\$133,969.01	\$30,000.00	\$30,000.00	\$33,060.22
Fund balances December 31, 1924	54,394.82	246.93	3,405.95	128.13	1,594.23	25,499.99	19,226.48	1,323.66	1,695.28	1,274.17

REPORT OF STATE AUDITOR

TABLE No. 20
State Gasoline Tax—Receipts and Apportionments, 1923-1924

Counties	1923 Apportionment				1924 Apportionment				1924 Motor license per capita
	State revenue	Non-state revenue			State revenue	Non-state revenue			
	Highway Fund	Refund to Individuals	Motor licenses	Refund to counties	Highway Fund	Refund to Individuals	Motor licenses	Refund to counties	
Churchill.....			1,111	\$3,203.69			1,302	\$6,513.82	3.57
Clark.....			1,137	3,280.19			1,553	7,769.55	3.13
Douglas.....			524	1,511.86			538	2,691.58	3.39
Elko.....			1,328	3,829.12			1,702	8,514.99	4.75
Esmeralda.....			344	989.90			356	1,781.04	6.77
Eureka.....			215	620.93			268	1,340.79	5.04
Humboldt.....			701	2,020.30			866	4,332.54	4.32
Lander.....			403	1,160.89			466	2,331.36	3.18
Lincoln.....			290	836.91			358	1,791.05	6.39
Lyon.....			907	2,618.74			996	4,982.92	4.09
Mineral.....			208	602.95			287	1,435.84	6.44
Nye.....			1,100	3,172.20			1,138	5,693.34	5.72
Ormsby.....			419	1,210.39			630	3,151.85	3.89
Pershing.....			479	1,381.37			556	2,781.63	5.04
Storey.....			329	949.40			338	1,690.99	4.35
Washoe.....			4,953	14,286.11			5,925	29,642.36	3.14
White Pine.....			1,151	3,320.68			1,613	8,069.73	5.54
Totals.....	\$60,000.00	\$5,065.72	15,600	\$44,995.63	\$60,000.00	\$8,081.05	18,892	\$94,515.38	Av. 4.10

Total revenue for 1923, \$110,081.35.

Total revenue for 1924, \$162,596.43.

TABLE No. 21
National Forest Receipts Apportioned to Counties

Name of forest	County	Forest area		Remitted to counties	
		Acres	Total	1923	1924
Dixie	Clark	56,324	56,324	\$396.38	\$286.90
Eldorado	Douglas	400	400	5.06	3.67
Humboldt	Elko	1,019,916	.....	14,484.73	11,553.71
	Humboldt	268,526	.....	3,814.25	3,041.88
Inyo	White Pine	34,174	1,322,616	489.42	387.13
	Esmeralda	43,537	.....	171.80	132.80
Mono	Mineral	16,839	60,376	66.45	51.36
	Douglas	36,087	.....	203.35	168.41
	Lyon	23,888	.....	134.81	111.53
Nevada	Mineral	404,117	464,102	2,276.48	1,885.92
	Lincoln	25,600	.....	48.90	37.04
	Nye	265,203	.....	596.59	383.66
Tahoe	White Pine	884,459	1,175,262	1,689.85	1,279.47
Toiyabe	Washoe	13,853	13,853	338.62	207.92
	Eureka	133,132	.....	256.70	229.20
	Lander	308,861	.....	595.52	531.74
	Nye	1,441,863	1,883,956	2,780.09	2,482.51
Totals			4,976,889	\$28,258.99	\$22,774.85

RECAPITULATION

County	1923	1924	Total
Clark	\$396.38	\$286.90	\$683.28
Douglas	208.40	172.08	380.48
Elko	14,484.73	11,553.71	26,038.44
Esmeralda	171.80	132.80	304.60
Eureka	256.70	229.20	485.90
Humboldt	3,814.25	3,041.88	6,856.13
Lander	595.52	531.74	1,127.26
Lincoln	48.90	37.04	85.94
Lyon	134.81	111.53	246.34
Mineral	2,342.93	1,937.28	4,280.21
Nye	3,286.68	2,866.17	6,152.85
Washoe	338.62	207.92	546.54
White Pine	2,179.27	1,666.60	3,845.87
Totals	\$28,258.99	\$22,774.85	\$51,033.84

TABLE No. 22
Revenue of Counties for Year 1923

	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander	Lincoln
Taxes—									
Taxes, current.....	\$229,573.04	\$296,637.56	\$119,001.70	\$795,968.47	\$92,609.26	\$147,690.69	\$331,297.20	\$161,090.52	\$190,939.82
Taxes, delinquent.....	1,188.51	6,604.49		6,970.55	1,484.71	504.91	285.39	2,066.92	732.80
Tax penalties.....	1,844.95	2,686.81	11.56	5,342.70	693.68	533.60	230.15	1,251.01	421.46
Personal property tax.....	2,906.67	6,718.63	2,894.14	8,659.40	2,619.47	1,721.14	4,099.84	1,112.46	1,351.10
Poll tax.....	1,893.00	2,943.00	1,443.00	8,668.06	1,185.00	1,146.00	999.00	630.00	3,591.30
Bullion tax.....		4,800.32		2,159.24		3,570.01		2,937.54	737.46
Special industry tax.....	1,617.28	708.42	1,630.65	10,415.92		241.08		2,149.36	2,210.52
Old-Age Pension tax.....	110.34	127.30		520.48		1,859.32	4,627.11	88.39	
Irrigation district tax.....	4,364.86	1,028.55	1,795.34	53.85			228.10		100.55
Licenses—									
Public utilities, 2% on earnings.....	140.27			313.43		69.77	267.06	84.29	
General county.....	1,483.53	5,351.60	1,031.00	12,298.02	2,474.30	2,881.98	1,970.86	1,346.64	2,993.00
Fish and game.....	723.00	336.00	700.50	2,058.00	51.00	134.50	998.00	493.50	57.00
Motor-vehicle permits.....			99.82	17.15		7.50	1.22	298.15	
Fines—									
District Court.....		25.00	50.00	368.00			150.00		
Justice Court.....	100.00	35.00	55.00	2,082.00	223.00	530.00	60.00	40.00	51.00
Fees—									
Sheriff.....	469.83	239.80	84.18	718.30	95.70	23.50	532.73	43.90	246.93
Recorder.....	1,809.20	3,026.95	833.64	4,322.15	1,813.95		1,315.65		1,332.79
Clerk.....	967.14	1,806.30	488.22	1,815.16	324.10	254.00	1,282.40	133.50	892.66
Treasurer.....		27.00		48.00					
Justice Court.....		174.00	51.60	49.25	182.60	37.50			
Inheritance Tax.....		185.04		286.79			350.10		
Interest—									
Current deposits.....			1,221.97			1,233.78	3,033.08		
Bonds and United States securities.....	42.50				854.27			163.62	
Emergency Loans				10,000.00					
Miscellaneous—									
Sales, refunds, etc.....	1,986.40	2,629.22	1,321.71	2,285.48	166.64	285.32	14,542.50	587.69	5,106.96
Indigents (care of orphans).....					141.84				
Hospital receipts.....			204.00		345.00	500.00	5,332.91	1,255.75	
Sale of furs.....	258.25		236.39			52.91		307.30	351.70
Rental of county property.....	3,836.06		87.00					278.00	
Indian tuition, Federal aid.....		589.49	2,804.25	2,271.50			444.46	1,658.60	242.60
Schools, miscellaneous.....	18.00	2,704.17	919.50	9,847.52	621.00	184.30	338.00	225.45	6,619.18
Bond Sales—									
County bonds.....		80,010.09					30,500.00	10,152.00	87,227.51
School bonds.....	69,159.48	10,100.00		25,364.02		95,445.00			15,401.97
Public Utilities (owned by county)	21,896.30								
Towns, Revenue of—			88.56	9,597.13	659.50				5,527.50
State—									
School apportionments.....	28,783.21	32,791.89	10,885.14	43,267.01	9,645.40	7,471.07	12,933.92	12,923.17	15,147.02
Miscellaneous.....		2,031.02	540.88	27.42					
Totals	\$375,173.82	\$464,317.65	\$148,469.75	\$891,284.73	\$123,927.62	\$266,136.80	\$415,819.68	\$201,217.76	\$341,312.83

TABLE No. 22—Continued

	Lyon	Mineral	Nye	Ormsby	Pershing	Storey	Washoe	White Pine	Total
<i>Taxes—</i>									
Taxes, current	\$234,064.04	\$138,420.61	\$273,937.43	\$68,207.03	\$251,092.73	\$84,476.94	\$888,458.72	\$377,969.07	\$4,681,454.83
Taxes, delinquent	613.59	352.94	4,520.05	14.93	518.53	1,231.60	718.03	2,220.83	30,028.78
Tax penalties	881.63	408.18	2,726.43	128.89	523.31	222.76	2,843.02	523.78	21,263.92
Personal property tax	7,656.74	4,373.01	20,942.71	2,395.57	3,132.53	3,573.79	37,717.75	5,646.40	117,543.35
Poll tax	3,900.00	843.00	6,381.00	127.50	1,659.00	4,320.00	2,574.00	11,122.50	53,425.38
Bullion tax	2,388.72	499.73	73,221.57		1,984.13	113.95		27,829.49	127,694.43
Special industry tax	2,822.86	492.70	2,537.08	177.59	1,669.47	50.22	4,361.82	3,087.53	40,658.93
Old-Age Pension tax				25.46	168.36				1,422.83
Irrigation district tax	52,999.26	5,346.34	1,298.25	379.98					67,212.58
<i>Licenses—</i>									
Public utilities, 2% on earnings	81.02				662.05				1,617.89
General county	5,917.50	791.35	4,245.45	667.40	1,002.40	1,355.00	9,104.25	7,668.80	62,613.08
Fish and game	567.00	151.50	726.00	648.00	315.00	238.50	5,515.50	1,521.00	15,234.00
Motor-vehicle permits	16.30		219.22						659.36
<i>Fines—</i>									
District Court		70.00					2,187.00	225.00	3,075.00
Justice Court	25.00		1,045.00	10.00	166.00	716.00	931.00	1,557.00	7,606.00
<i>Fees—</i>									
Sheriff	394.88	381.87	856.34	180.95	154.05	880.00	711.41	621.85	5,764.52
Recorder	1,165.25	1,109.50	3,777.70	711.50	1,388.50	375.45	7,420.10	1,877.90	32,280.23
Clerk	690.70	541.35	1,774.58	733.35	851.35	763.50	30,841.20	1,322.40	45,471.91
Treasurer		6.00	57.00			55.00	27.00		220.00
Justice Court			537.80	5.50	50.00	492.02	762.50	991.00	3,333.77
Inheritance Tax*		116.49	30.00	20.00	102.78		1,315.89		2,407.09
<i>Interest—</i>									
Current deposits									5,488.83
Bonds and securities							1,515.60		2,575.99
Emergency Loans		16,000.00							26,000.00
<i>Miscellaneous—</i>									
Sales, refunds, etc.	255.27	201.01	1,599.95	1,143.67	2,912.80	1,352.08	18,082.98	1,351.06	55,810.74
Indigents (care of orphans)	200.00	160.00	270.00		600.00	420.00	660.00	1,080.00	3,531.84
Hospital and farm receipts		237.50	741.61	1,292.75		3,266.55	1,018.92	5,170.25	45,170.32
Sale of furs	554.53		588.32		432.03		1,606.91	148.42	4,865.24
Rental of county property	74.00				67.00		1,053.60	3,127.57	9,007.69
Indian tuition, Federal aid	324.80		3,570.97	659.93			612.25		12,972.39
Schools, miscellaneous	5,633.68	102.68	623.23	3,084.80	496.80	71.35	8,381.34	21,453.57	60,986.57
<i>Bond Sales—</i>									
County bonds									207,889.60
School bonds	31,416.24		1,060.00				30,326.87		278,273.58
Public Utilities (owned by county)		61,501.11							83,397.41
Towns, Revenue of			21,726.36			9,273.05			46,872.10
<i>State—</i>									
School apportionments	25,302.23	5,346.52	28,245.57	23,696.87	9,964.86	11,297.14	85,549.58	36,715.51	399,966.11
Miscellaneous			70.74			2,184.08	356.60	58.00	5,268.74
Totals	\$377,964.74	\$237,453.39	\$457,330.86	\$104,311.67	\$279,913.68	\$125,877.78	\$1,144,653.84	\$513,898.93	\$6,569,065.03

*Escheated estates, Mineral, \$116.49; Washoe, \$351.99.

TABLE No. 23
Expenditures of Counties

	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander	Lincoln
General									
Salaries	\$17,863.10	\$22,397.74	\$6,895.33	\$50,534.84	\$11,592.50	\$24,006.62	\$32,769.03	\$19,814.48	\$11,997.32
Elections	17,496.06	24,432.40	10,178.39	37,241.25	23,215.00	18,230.00	23,147.42	21,118.40	13,308.63
County fairs	100.56	11.90		129.27	178.45		90.00		9.70
District Judges' salary		893.49	50.00	17,243.13					1,000.00
Law library	1,784.37	2,076.45	1,900.60	4,500.00	2,065.78	2,077.37	1,904.40	2,922.63	1,923.55
Board of prisoners		1,140.23		619.50				212.75	175.28
Fish and game	293.25	411.60	8.60	1,754.21	223.00	424.65	247.50	202.75	43.00
Rabies, quarantines, etc.	316.34	300.00	916.80	1,672.93	4.50	425.00	1,094.50	100.00	546.85
Irrigation districts	558.07		650.00						
Roads and bridges	5,878.63	700.93	4,994.08						
State Highway	29,569.27	18,940.26	18,791.89	81,705.69	3,993.46	16,706.65	33,127.25	11,559.90	6,914.31
Right of ways	21,638.27	70,823.85	8,567.14	76,929.98	4,214.71	17,124.84	49,492.33		93,198.54
Dependent indigents				8,832.73					
Care of orphans	2,519.80	3,033.10	425.50	17,038.84	7,618.61	3,782.10	8,209.43	2,952.79	3,430.43
Hospital and farm	480.00			752.25	255.00	1,200.00	190.00	240.00	
Hospital building and equipment	6,001.89	3,701.42	1,178.46	51,845.38	8,169.91	6,687.80	12,128.62	8,265.84	150.00
County bonds redeemed									
County bond interest	3,000.00	13,200.00	8,000.00	10,000.00					
Emergency loans	1,305.00	14,941.70	8,182.50	7,140.00	665.00		32,000.00		27,000.00
Towns, not incorporated				22,136.08			13,600.00		233.13
Town library		1,005.00	18,182.71	12,487.08	8,561.54	709.25	19.50	429.64	20,101.50
Public utilities (owned by county)	1,491.01								
School of mines	15,698.41			12,256.36					
School bonds redeemed									
School bond interest	10,163.16	10,300.00	1,000.00	19,150.00	5,000.00		7,500.00	3,000.00	1,500.00
School building construction	9,369.83	11,130.50	975.00	14,979.96	153.48	2,780.50	2,280.00	5,643.00	1,520.78
Schools, general	69,157.83	51,062.97		34,598.18		54,625.58	10,200.00	16,597.17	18,881.93
School emergencies	103,327.37	158,096.85	45,410.03	249,971.77	32,641.88	35,630.61	78,457.23	50,680.25	75,147.58
State settlements	4,014.40			19,362.00		1,254.40	5,184.21		
County Farm Bureau taxes	54,212.21	60,747.20	26,009.98	265,005.48	24,529.16	46,789.80	109,076.50	45,751.21	22,984.52
Special industry taxes	3,168.03	2,549.46		8,024.92			3,955.20		1,123.61
Old-Age Pension taxes	1,409.19	694.02	1,735.65	10,249.34	238.56	1,859.32	4,627.11	2,147.58	
	112.83			521.44	56.37		228.10	88.39	100.60
Totals	\$380,928.88	\$472,591.07	\$164,052.66	\$1,036,683.01	\$133,433.41	\$234,314.49	\$429,741.08	\$191,689.31	\$324,195.85
Population	4,649	4,859	1,825	8,083	2,410	1,350	3,743	1,484	2,287
Per capita expenditure	\$69.9494	\$84.2045	\$74.6888	\$94.1367	\$45.0661	\$137.5299	\$84.3733	\$96.8343	\$131.6619

TABLE NO. 23—Continued

	Lyon	Mineral	Nye	Ormsby	Pershing	Storey	Washoe	White Pine	Total
General	\$23,770.46	\$9,466.21	\$35,644.66	\$6,299.32	\$12,790.35	\$7,709.54	\$80,417.37	\$38,295.47	\$447,269.80
Salaries	17,983.00	17,687.15	35,005.46	8,985.00	14,937.00	17,144.30	45,021.92	39,175.80	349,301.72
Elections		165.41	122.50		228.37		167.20	104.70	1,308.46
County fairs							135.50		19,322.12
District Judges' salary	2,215.63	2,433.69	4,999.92	891.53	1,714.60	1,207.96	9,000.00	4,000.00	47,618.48
Law library		293.68	2,603.00		344.75		2,565.97	367.00	8,421.66
Board of prisoners	212.10	99.15	1,186.70		344.45	643.50	8,556.25	1,247.25	16,401.81
Fish and game	948.00	20.00	84.67	118.30	292.50	127.56	6,908.27	2,407.81	15,647.18
Rabies, quarantines, etc.	513.34		463.99		31.00		3,279.92	44.15	5,540.47
Irrigation districts	53,714.54	5,346.34	1,283.65	319.20	6,913.33				79,150.70
Roads and bridges	39,145.38	12,389.95	13,570.59	6,757.57	20,793.43	6,905.08	77,601.16	34,484.04	432,955.88
State Highway	28,598.30	4,000.00	33,925.39	6,144.84	17,444.04		37,035.59	30,574.02	499,711.84
Right of ways			1,848.25				3,125.00		13,805.98
Dependent indigents	5,190.92	4,593.85	18,896.86	253.82	3,310.40	1,002.15	19,352.41	6,979.89	108,590.90
Care of orphans	170.00	200.00	1,260.00	1,040.00	720.00	404.00	4,734.95	885.00	12,531.20
Hospital and farm	4,404.69	8,796.22	19,369.87	4,339.67	4,474.28	10,857.69	22,992.17	19,949.28	193,293.19
Hospital building and equipment	13,699.45		1,153.29					2,350.00	17,202.74
County bonds redeemed	3,000.00	3,000.00		5,500.00	11,240.00		23,500.00	11,000.00	150,440.00
County bond interest	3,792.92	6,287.02	1,320.00	8,628.75	8,811.20		37,100.00	10,225.00	145,312.09
Emergency loans		4,531.15				2,000.00	7,680.56		36,347.79
Towns, not incorporated	1,486.03	4,761.75	58,454.98		2,880.28	20,904.21			149,983.47
Town library			1,346.87				8,868.70		11,706.58
Public utilities (owned by county)		77,837.51							105,792.28
School of mines			4,110.91			1,374.93			5,485.84
School bonds redeemed	4,500.00	1,000.00	1,000.00	3,250.00	3,510.00		29,750.00	13,600.00	114,223.16
School bond interest	2,403.75	120.00	2,800.00	1,950.00	4,617.14	140.00	26,450.92	11,422.75	98,737.61
School building construction	25,651.42	300.00	15,741.70	689.38			152,922.43	54,681.53	505,110.12
Schools, general	101,934.89	29,324.34	121,129.04	35,889.97	54,651.45	29,945.09	364,308.41	193,317.09	1,759,863.85
School emergencies			2,604.05		2,604.05		7,391.06		50,791.05
State settlements	69,560.32	30,721.19	63,418.24	11,484.27	85,154.63	18,584.64	238,837.54	96,484.42	1,269,351.31
County Farm Bureau taxes	3,994.27				909.54		6,513.55		30,238.58
Special industry taxes	2,822.86	481.13	2,537.08	178.12	1,705.16	60.22	4,361.82	3,130.00	38,227.16
Old-Age Pension taxes		63.25		25.56	169.79	40.77	481.80		1,888.90
Totals	\$409,712.27	\$223,918.99	\$443,277.62	\$102,745.30	\$260,501.74	\$119,041.64	\$1,229,040.47	\$585,706.13	\$6,741,573.92
Population	4,078	1,848	6,504	2,453	2,803	1,460	18,627	8,935	77,407
Per capita expenditure	\$82.7192	\$104.2497	\$58.0139	\$37.1208	\$61.888	\$68.3227	\$52.8995	\$54.4031	

NOTE—Per capita is on basis of all expenditures made within the county, including State Schools and Farm Bureau.

TABLE No. 24
Funds Available, Assessed Property (Gross Proceeds of Mines Omitted) and Indebtedness of Counties

Counties	1920	1921	1922	1923	1924	
					Act. Assets	Liabilities
<i>Churchill</i> —						
Funds available	\$178,137.20	\$180,826.74	\$183,456.53	\$183,254.63	\$191,655.33	
Assessable property	9,786,253.00	9,071,611.00	8,895,358.00	8,656,134.00	8,712,527.00	
Bonded debt	94,000.00	90,500.00	246,696.04	233,532.88		\$232,068.67
Due State	36,693.25	33,846.98	31,387.28	.01		.01
<i>Clark</i> —						
Funds available	184,894.02	245,800.09	208,740.14	201,041.45	139,804.88	
Assessable property	8,633,089.00	8,692,644.00	8,564,466.00	9,216,371.00	9,861,852.00	
Bonded debt	365,710.00	510,600.00	564,050.00	580,550.00		579,850.00
Due State	24.39	28,917.28	21.74	34.65		24.99
<i>Douglas</i> —						
Funds available	81,090.19	87,590.72	98,104.18	82,521.27	86,494.09	
Assessable property	4,092,457.00	4,049,814.00	3,985,076.00	4,049,962.00	3,998,846.00	
Bonded debt	158,000.00	175,000.00	197,000.00	188,000.00		197,500.00
Due State	233.68	233.67	494.60	494.60		10.08
<i>Elko</i> —						
Funds available	450,608.53	502,075.20	491,218.70	406,098.97	381,604.87	
Assessable property	44,434,997.00	42,332,977.00	40,337,964.00	40,090,553.00	40,139,239.00	
Bonded debt	429,400.00	396,400.00	415,100.00	357,950.00		331,950.00
Due State	2,121.73	2,114.72	.20	.20		.20
<i>Esmeralda</i> —						
Funds available	44,423.58	58,437.86	69,237.76	59,731.97	55,512.59	
Assessable property	5,590,989.00	3,757,830.00	3,633,499.00	3,557,499.00	3,499,073.00	
Bonded debt	24,000.00	15,000.00	15,000.00	10,000.00		15,000.00
Due State	18,639.46	18,462.09	4,402.97	1,340.72		1,340.72
<i>Eureka</i> —						
Funds available	107,220.74	115,808.88	81,889.73	104,980.27	75,433.45	
Assessable property	7,095,194.00	7,025,781.00	6,985,424.00	7,033,996.00	7,011,383.00	
Bonded debt	3,000.00	2,400.00	1,800.00	91,200.00		85,600.00
Due State	24,826.49	22,391.91	95.42	95.42		1,155.42
<i>Humboldt</i> —						
Funds available	302,749.93	212,211.03	214,420.95	171,167.70	160,659.48	
Assessable property	19,159,338.00	18,316,818.00	17,881,934.00	17,512,286.00	17,380,172.00	
Bonded debt	261,560.00	234,900.00	208,240.00	222,780.00		197,330.00
Due State	77.89	83.67	55.92	461.63		607.45
<i>Lander</i> —						
Funds available	89,581.96	101,644.75	117,485.16	126,993.64	131,155.23	
Assessable property	6,928,875.00	6,658,669.00	6,471,148.00	6,981,670.00	6,938,365.00	
Bonded debt	20,000.00	20,000.00	95,000.00	99,000.00		115,000.00
Due State	26,863.84	92.20	21.40	43.47		21.40
<i>Lincoln</i> —						
Funds available	77,223.61	73,723.14	124,540.45	91,410.65	141,679.38	
Assessable property	8,282,725.00	8,125,578.00	7,884,546.00	7,870,552.00	7,917,402.00	

Bonded debt	209,290.00	195,270.00	191,000.00	283,885.00		289,605.00
Due State	1.00	1.00	.99	.99		.99
<i>Lyon</i>						
Funds available	132,452.64	166,481.03	194,474.45	162,726.92	145,074.98	
Assessable property	11,099,308.00	11,472,984.00	11,230,917.00	10,259,873.00	10,130,387.00	
Bonded debt	59,500.00	52,000.00	93,150.00	87,300.00		102,450.00
Due State	433.00	433.00	433.52	433.53		433.53
<i>Mineral</i>						
Funds available	96,877.60	75,208.55	64,492.89	77,964.14	69,058.79	
Assessable property	5,011,573.00	4,817,033.00	4,698,096.00	4,749,190.00	4,711,390.00	
Bonded debt	42,719.41	179,814.68	205,814.68	184,314.68		161,814.68
Due State	483.13	472.45	440.50	445.52		440.82
<i>Nye</i>						
Funds available	153,306.38	212,281.13	255,783.01	194,702.68	280,070.08	
Assessable property	10,218,252.00	8,987,444.00	8,162,402.00	7,040,190.00	7,349,954.00	
Bonded debt	67,400.00	69,400.00	65,000.00	65,000.00		59,000.00
Due State	43.68	43.60	10.48	43.44		43.44
<i>Ormsby</i>						
Funds available	52,791.48	103,301.89	76,072.57	77,638.94	73,940.83	
Assessable property	1,811,324.00	1,875,965.00	1,869,329.00	1,852,345.00	1,823,498.00	
Bonded debt	116,500.00	173,800.00	183,500.00	175,250.00		160,500.00
Due State	578.05	446.40	72.01	66.58		61.23
<i>Pershing</i>						
Funds available	165,698.31	105,961.57	123,510.78	122,823.49	129,425.61	
Assessable property	13,499,089.00	13,447,636.00	13,218,272.00	13,082,209.00	13,144,895.00	
Bonded debt	228,300.00	267,100.00	237,360.00	211,620.00		213,770.00
Due State	11.92	12.57	11.92	11.92		11.92
<i>Storey</i>						
Funds available	39,812.63	46,661.76	55,307.78	31,157.86	46,115.21	
Assessable property	2,034,128.00	2,098,742.00	2,532,556.00	3,059,508.00	3,190,759.00	
Bonded debt	7,500.00	16,407.41	5,500.00	2,500.00		2,000.00
Due State	1,029.58	1,046.17	.01	.11		.11
<i>Washoe</i>						
Funds available	489,236.56	609,440.56	773,821.85	815,774.58	613,483.57	
Assessable property	34,632,640.00	35,841,440.00	36,060,605.00	36,629,570.00	37,263,195.00	
Bonded debt	872,007.07	1,060,257.07	1,214,507.07	1,196,757.07		1,241,007.07
Due State						4,500.00
<i>White Pine</i>						
Funds available	151,033.03	193,609.15	382,072.94	254,230.90	259,246.35	
Assessable property	16,666,225.00	15,018,014.00	13,661,111.00	13,547,642.00	15,050,132.00	
Bonded debt	148,500.00	119,900.00	378,300.00	353,700.00		329,100.00
Due State	1,280.75	2,280.75				
Total available funds	\$2,797,138.39	\$3,091,064.05	\$3,514,629.87	\$3,164,220.06	\$2,980,414.22	
Total assessable property, gross	208,976,466.00	201,590,980.00	196,072,703.00	195,189,102.00	198,123,049.00	
Total bonded indebtedness	3,107,386.48	3,578,749.16	4,317,017.79	4,363,239.63		\$4,313,565.42
Total due State	107,212.92	104,733.18	35,308.24	1,293.79		4,583.51

Italic figures denote credit.

No.	Name	Location	Date	Temperature	Specific Gravity	Total Solids	Total Solids (Evaporated)	Total Solids (Ignited)	Total Solids (Residue)	Calcium	Magnesium	Iron	Aluminum	Silica	Phosphorus	Sulfur	Chlorine	Fluorine	Nitrogen	Ammonia	Nitrate	Nitrite	Free Ammonia	Free Nitrate	Free Nitrite	Free Ammonia	Free Nitrate	Free Nitrite	Free Ammonia	Free Nitrate	Free Nitrite
1	
2	
3	

