

BIENNIAL REPORT
OF THE
STATE AUDITOR
TO THE
GOVERNOR OF NEVADA

FOR THE YEARS
1925-1926

IVEN JEFFRIES, Auditor
H. C. MULCAHY, Deputy



CARSON CITY, NEVADA
STATE PRINTING OFFICE : : JOE FARNSWORTH, SUPERINTENDENT
1927

LETTER OF TRANSMITTAL

CARSON CITY, NEVADA, February 15, 1927.

To the Honorable FRED B. BALZAR, Governor of Nevada.

DEAR SIR: I have the honor to submit herewith my report for the biennium 1925-1926, as provided by law. The fact that I devote a great deal of time in helping State and county officers in the preparation of their reports makes my report the last one issued.

As near as it has been possible, I have complied with the law by auditing the State departments and institutions, as well as each of the counties, each year of the closing biennium. I am about six weeks behind in my work. This condition has prevailed for the past three years. I try to arrange my outside work so as to be in the office on the first and twentieth of each month in order to check the bills against the State, as the law provides that I shall perform this duty before the bills are presented to the Board of Examiners for approval. This requires a great deal of time, as each individual item must be checked. A great many errors, such as duplication and overcharges, are discovered each month. This results in a real saving to the State. A further saving could be made by holding up certain items, which appear to me to be improper expenditures, and quite often overlooked by the Board of Examiners.

I have installed a uniform system for the penal and charitable institutions. This gives a uniform basis for comparing their operating costs. Better cooperation could be had in some instances. It has taken from five to seven weeks to check up some of the departments, that should not require more than one-third of that time, if the records were properly kept.

Our State accounting system contains but little detail as to expenditures. The totals of all revenues, as well as those of expenditures, are checked in and out of the proper funds each month. A more detailed system would be of greater benefit to the taxpayers, and it would also furnish proper information for budget purposes.

The cooperative State Farm Bureau receives its revenue from five sources: A one-cent State tax, part of the two-cent State public service tax, and State appropriation—making three State sources—county tax levies, and that received from the U. S. Agricultural Division. This, the present method, is too complicated for practical purposes. The law requires that county funds must be remitted to the State before any expenditures can be made. In a few instances, this provision has not been complied with. The nonparticipating counties are entitled to a refund of the one-cent State tax as collected each year.

COUNTIES

I am pleased to report that we are having good success with our uniform records so far installed in each of the counties. Our school system was in a chaotic condition. We now have one of the best systems to be found in any of the States. In working out these uniform classifications for counties and schools, I followed the system that is used

by the Federal Census Bureau, thus making each change of a permanent nature. Some counties have progressed much faster than others on account of their officers being more adapted to office work.

For the first time in the history of our State, each County Auditor is issuing a uniform report, and each County Treasurer is balancing out his pay roll. In some few counties, the tax rolls had not been properly balanced for three, five, and eight years. The Trust Property Record, which I installed in each county, brought forth the fact that various pieces of property had been deeded to the county several times, in some instances as many as four. With only three exceptions, this condition existed in each county. The results I have accomplished to date are such that the officers and the taxpayers of each county can compare their operating expense with those of other counties. These comparisons have brought about a reduction in expenditures, which means a reduction in taxes. Schedules, that will be incorporated in any report, will show that some counties are much more economical than others. It will require another year in which to complete our uniform accounting system. To accomplish the best results the State Auditor should be allowed to have his report printed annually, as originally required. The printing commission law of 1925 changed the printing of my report to biennial.

That part of section 152, chapter 175, page 280, Statutes of 1925, relating to school insurance, should be repealed or amended. Funds set aside under this act create a growing fund, which cannot be used for other school purposes. Elko County has about \$1,500 in this impounded fund.

Laws relating to income, such as care for inmates, etc., of our penal and charitable institutions should further designate the use of such income. To date such income has arbitrarily been placed in the general fund. Funds, as designated by law, have not been set up. In this connection, a law should be enacted to dispose of the funds belonging to deceased inmates other than by the red tape procedure outlined in our escheated estate laws.

A discrepancy in the District Judge's salary account, between the State Controller and Esmeralda County, should be cleared by legislative action. Prior to 1917, Esmeralda paid its proportion on an inflated valuation, under protest, to the State Controller. Court action gave relief to public utilities, on account of over-assessment, for the years 1913 and 1917. On account of paying its pro rata for the years 1913-1917, Esmeralda County did not remit its 1918 assessment for District Judge's salary, amounting to \$1,340.72. The State is short this amount, as the Controller has advanced the District Judge his full salary all these years.

RECOMMENDATIONS

1. That the county apportionment law and forms for budget purposes be changed to conform to the new classification of county receipts and expenditures, as is now installed. This classification is the same as shown by the Federal Census Bureau, and should be maintained.

2. That our fiscal year be changed to June 30. The fiscal year of the Federal government, as well as the majority of States, end at the close of the day on June 30. To change our fiscal year to conform would be an economical measure.

3. That the constitutional amendment, known as "Amendment Number 3," which was defeated in 1924, be resubmitted. This was to give the Legislature the authority of disposing of all court fines. Our county officials are not cooperating. They are using numerous subterfuges to keep all fines at home. The present situation should be corrected.

4. That due consideration be given to the creation of a budget director. We have a good budget law, but no one to enforce it. The functioning of our State government can be compared to a commercial enterprise which tries to operate without a manager.

In offering the foregoing, I sincerely trust that other recommendations contained in my former report be given your careful consideration as well.

Respectfully submitted,

IVEN JEFFRIES,

State Auditor.

TABLE No. 1
Budget. Nevada State Auditor

	Expenditures			
	1923	1924	1925	1926
<i>Personal Service—</i>				
Auditor's salary	\$3,000 00	\$3,000.00	\$3,000 00	\$3,000.00
Deputy's salary	1,752.26	2,326 67	2,400 00	2,400.00
Stenographic help	550.00	650.00	600.00	575.00
Extra labor		12 50	137 50	93.33
Subtotals	\$5,302 26	\$5,989.17	\$6,137.50	\$6,068.33
<i>Supplies, Printing—</i>				
Office supplies	\$215.34	\$40 95	\$98 44	\$122.54
Printing county forms	9 70	59 38	55 49	13.58
Subtotals	\$225 04	\$100.33	\$153.93	\$136 12
<i>Transportation and Communication—</i>				
Traveling by auto	\$563.90	\$460.80	\$527.15	\$605.98
Traveling by train	362.78	147.58	126 54	103.31
Hotel and meals	620.55	735 89	619.60	606.75
Telephone and telegraph	56.76	67 56	67.99	61 61
Stamped envelopes and postage	30.00	20 00	65 76	42.18
Subtotals	\$1,633.99	\$1,431.83	\$1,407.04	\$1,419.83
<i>General Expense—</i>				
Bond premium	\$20.00	\$25 00		
<i>Equipment—</i>				
Repairs and replacement	\$21.50	\$14.25	\$25 75	\$51.50
Totals	\$7,202 79	\$7,560 58	\$7,724.22	\$7,675.78

TABLE No. 2
Recapitulation Receipts and Disbursements, 1925-1926

REPORT OF STATE AUDITOR

RECEIPTS (Recapitulation Tables 4 and 5)		DISBURSEMENTS (Recapitulation Tables 8 and 9)	
<i>Government Receipts—</i>		<i>Government Cost Payments—</i>	
Revenue from various sources provided by statute	\$4,476,933.80	State disbursements for current expenses	\$3,656,929.64
<i>Bond Sales—</i>		<i>Debt Redemption—</i>	
Revenue from sale of State bonds	350,000.00	Disbursements for redemption of funded debt	198,000.00
<i>Redemption of Bonds Purchased—</i>		<i>Investments—</i>	
Receipts from return of investments, which can be used only for reinvestments	278,550.00	Purchase of interest-bearing securities from permanent funds	273,684.15
<i>Outlay—</i>		<i>Capital Outlay—</i>	
Sale of State realty	1,876.00	State disbursements for permanent buildings	538,041.54
<i>Cooperative Receipts—</i>		State disbursements for highway construction	40,550.85
Revenue from Federal Government, counties, and Lincoln Highway for highway construction, agricultural, educational and welfare purposes	3,768,032.62	<i>Cooperative Disbursements—</i>	
<i>Special Industry—</i>		Disbursements by State for highway construction	3,634,293.27
Revenue from special county taxes for the benefit of the industry so taxed	106,684.25	Disbursements by State for farm bureaus	64,763.97
<i>Agency Receipts—</i>		Disbursements by State for vocational education	41,510.19
Revenue from certain sources wherein the State acts as disbursing agent only	152,905.06	Disbursements by State for child welfare	17,644.00
Balance funds on hand January 1, 1925	1,039,757.39	<i>Special Industry—</i>	
Warrants canceled	1,542.52	Disbursements by State for apiary inspection	4,037.80
		Disbursements by State for livestock inspection	62,219.08
		Disbursements by State for sheep inspection	34,864.47
		<i>Agency Disbursements—</i>	
		Disbursements by State for salary of District Judges	93,964.29
		Pro rata of National Forest receipts to counties	50,939.74
		Pro rata of Gasoline Tax Fund to counties	443,404.82
		County Farm Bureau refunds	14,815.90
		County funds in error	804.50
		Nomination fees	5,300.00
		Motor vehicle permits	1,185.87
		Fund balances December 31, 1926	999,267.56
Total	\$10,176,281.64	Total	\$10,176,281.64

TABLE No. 3
Income from Taxes Classified

	1925	1926
<i>Assessed Valuation (Board of Equalization Estimates)—</i>		
Agricultural lands and improvements	\$22,251,894	\$21,614,523
City and Town—Real and personal	32,872,041	33,188,321
Grazing lands	12,421,150	12,186,820
Personal—Miscellaneous	7,988,956	9,189,770
Railroads	85,207,364	85,858,053
Public utilities	9,809,530	10,604,217
Proceeds of mines and mining	16,942,302	18,009,433
Live stock	7,046,444	6,316,352
Sheep	4,369,285	6,585,190
Apiaries	25,835	54,440
Total gross valuation	\$198,934,802	\$203,607,119
<i>Percentage of Taxes Based on Gross Valuation—</i>		
Agricultural lands .....	.1119	.1062
City and town property .....	.1652	.1630
Grazing lands .....	.0624	.0599
Personal property—Miscellaneous .....	.0402	.0451
Railroads .....	.4283	.4217
Public utilities .....	.0493	.0521
Proceeds of mines and mining .....	.0852	.0885
Live stock .....	.0354	.0310
Sheep .....	.0220	.0323
Apiaries .....	.0001	.0002
	1.0000	1.0000
<i>Receipts from Taxes—</i>		
General taxes	\$1,235,427.54	\$1,184,038.11
Delinquent	3,252.50	1,952.20
Trust	131.42	1,205.51
Personal property tax	28,032.02	32,155.73
Proceeds of Mines tax	24,402.42	24,885.45
Total State taxes	\$1,291,245.90	\$1,244,237.00

TABLE No. 4
Income from Taxes Other than Taxes

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

Fund	1925		1926	
	Rate	Amount	Rate	Amount
General	\$0.275	\$580,042.63	\$0.275	\$551,916.28
State Highway .....	.02	77,537.58	.02	40,318.06
Bond Interest and Redemption .....	.055	96,377.59	.055	110,284.02
State Distributive School .....	.11	220,799.38	.11	220,709.83
Teachers' Retirement .....	.005	10,036.34	.005	10,032.26
University Contingent .....	.09	180,654.06	.09	180,580.74
State Public Service .....	.02	40,145.33	.02	40,129.07
State Farm Bureau .....	.01	20,072.67	.01	20,064.52
University Building .....	.02	40,145.33	.02	40,129.07
Mental Hospital Building .....	.01	20,072.68	.01	20,064.52
Live Stock Commission Relief .....	.005	5,362.31	.005	10,068.63
Total State taxes	\$0.62	\$1,291,245.90	\$0.62	\$1,244,237.00
<i>Special Industry Revenues—</i>				
Apiary Inspection	\$0.20	\$1,826.84	\$0.20	\$2,186.00
Live Stock Inspection .....	.40	31,198.75	.30	29,271.57
Sheep Inspection .....	.40	21,775.25	.40	20,425.84
Total industry revenues		\$54,800.84		\$51,883.41
<i>Special County Tax—</i>				
Old Age Pension		\$139.12		
Grand totals		\$1,346,185.86		\$1,296,120.41

TABLE No. 5
Income from Sources Other than Taxes

	1925	1926
<i>License and Tax—</i>		
Automobile license	\$209,231.02	\$209,919.71
Attorneys' license	415.00	385.00
Banking license	3,575.00	3,575.00
Building and loan license	500.00	575.00
Dance hall license	1,593.79	1,710.94
Glove contest license	90.00	253.80
Motor truck license (common carrier)	292.08	1,588.56
Hoisting engineer license	1,010.00	1,110.00
Corporation tax	3,222.50	875.00
Gasoline tax	318,217.09	428,749.24
Subtotals	\$538,146.48	\$648,742.25
<i>Fines and Escheats—</i>		
District Court fines	\$2,852.00	\$3,223.00
Justice Court fines	6,274.50	6,857.50
Escheated estates	6,056.56	2,732.33
Inheritance tax	2,209.40	1,780.57
Subtotals	\$17,392.46	\$14,593.40
<i>Fees—</i>		
Insurance Commissioner	\$23,102.00	\$22,328.00
Library	21.64	17.17
Labor Commissioner	150.00	150.00
Possessory claims	37.50	15.00
Secretary of State	41,411.25	\$3,567.75
Corporation—Annual fees	8,340.00	11,642.00
State Engineer	5,086.82	7,043.35
Supreme Court	681.50	562.00
Surveyor-General	194.60	199.10
State Racing Commission	9,669.00	
State Pharmacies Inspection	12,208.50	14,148.50
Teachers' Employment Bureau	1,408.92	895.85
Registered nurses		20.00
Subtotals	\$102,311.73	\$140,588.72
<i>Interest—</i>		
Bank deposits (State)	\$6,292.41	\$5,650.58
Bond investments	109,358.81	146,148.33
School lands	32,623.78	31,900.83
University 90,000-acre grant	417.55	386.92
University 72-section grant	261.85	244.79
Subtotals	\$148,954.40	\$184,331.45
<i>Land Sales—</i>		
School lands	\$10,893.53	\$30,779.38
University 90,000-acre grant	80.00	292.43
University 72-section grant	96.01	334.22
U. S. Land Office, 5%	552.65	287.48
Subtotals	\$11,622.19	\$31,693.71
<i>Charities, Hospital, and Penal—</i>		
Hospital for Mental Diseases	\$540.00	\$6,186.59
Orphans' Home	9,790.50	10,777.50
Prison construction	674.30	7,430.30
Federal prisoners maintenance	4,101.00	39,573.97
Subtotals	\$15,105.80	\$63,968.36
<i>Miscellaneous—</i>		
Sale of Statutes and Reports	\$719.00	\$1,497.25
Sale of furs (Rabies Commission)	6,900.40	5,666.00
Rabies Commission, refunds		4,272.85
Mineral Leasing Act, royalties	270.00	561.43
State miscellaneous	448.75	3,525.15
Subtotals	\$8,338.15	\$15,522.68
Redemption of bonds purchased	\$138,300.00	\$140,250.00
Sale of bonds issued	150,000.00	200,000.00
Subtotals	\$288,300.00	\$340,250.00

TABLE No. 5—Continued

	1925	1926
<i>Cooperative Revenues—</i>		
Highway, Federal aid	\$1,735,106.03	\$938,060.12
Highway, county aid	418,303.80	385,325.54
Highway, project refunds	22,997.24	9,735.79
Highway, sale of war materials	2,496.05	138.00
Highway, sale of supplies	3,884.15	2,131.96
Highway, miscellaneous, sales and refunds	26,541.73	22,776.41
Highway, maintenance	19,273.51	23,691.47
Highway, Utah-California Association	7,200.00	16,631.47
Vocational education	20,527.20	20,704.18
Visual education gift (Chaloner)	5,000.00	5,000.00
Farm Bureau, counties	33,684.34	31,079.63
Health Department, Federal aid	7,022.00	10,722.00
Subtotals	\$2,302,036.05	\$1,465,996.57
<i>Agency Funds—</i>		
District Judges' salaries	\$44,237.51	\$50,920.90
Fire insurance losses		1,446.91
National forest receipts	27,172.65	23,827.09
Nomination fees		5,300.00
Subtotals	\$71,410.16	\$81,494.90
<i>State Outlay—</i>		
Sale of State realty		\$1,876.00
Totals—Table No. 5	\$3,503,617.42	\$2,989,058.04
Taxes—Table No. 4	1,346,185.86	1,296,120.41
Grand totals	\$4,849,803.28	\$4,285,178.45

TABLE No. 6
Apportionment of State Revenue for Year 1926

Fund	Amount	Taxes	License and tax	Fines and escheats	Fees	Interest	Land sales	Charities, hospital	Other sources
General.....	\$679,252.49								
From taxes.....		\$551,916.28							
From county licenses.....			\$1,964.74						
From banking license.....			3,575.00						
From corporation tax.....			875.00						
From inheritance tax (one-half).....				\$890.29					
From Insurance Commissioner.....					\$22,328.00				
From Labor Commissioner.....					150.00				
From possessory claim fees.....					15.00				
From Library Fund (one-half of balance).....					44,480.09				
From State Engineer fees.....					7,043.35				
From Supreme Court fees.....					562.00				
From State pharmacy fees.....					14,148.50				
From interest, bank deposits.....						\$5,650.58			
From Motor Vehicle Expense balance.....			60.99						
From Mental Hospital fees.....								\$6,186.59	
From Orphans' Home fees.....								10,777.50	
From sale of furs.....									\$5,666.00
From mineral leasing act.....									561.43
From miscellaneous.....									525.15
From sale of State realty.....									1,876.00
State Highway.....	304,581.77								
From taxes.....		40,318.06							
From motor vehicle license.....			64,676.21						
From gasoline tax.....			199,587.50						
Bond Interest and Redemption.....	242,034.02								
From taxes.....		110,284.02							
From Motor Vehicle Fund, bonds.....			100,000.00						
From Motor Vehicle Fund, interest.....			31,750.00						
State Distributive School.....	433,323.57								
From taxes.....		220,709.83							
From Permanent School, interest.....						136,232.82			
From land contract, interest.....						31,900.83			
From Library Fund (one-half of balance).....					44,480.09				
State Permanent School.....	44,969.07								
From fines and escheats.....				12,812.83					
From inheritance tax (one-half).....				890.28					
From Surveyor-General fees.....					199.10				
From school land sales.....							\$30,779.38		
From U. S. land sales, 5%.....							287.48		

State Teachers' Retirement	12,527.77								
From taxes		10,032.26							
From investment interest						2,495.51			
State Public Service	40,129.07								
From taxes		40,129.07							
University Contingent	182,730.53								
From taxes		180,580.74							
From 72-section investment interest						1,905.00			
From 72-section land contract interest						244.79			
Irreducible University	334.22							334.22	
From 72-section land sales									
University 90,000-Acre Grant	292.63								
From 90,000-acre grant land sales								292.63	
University 90,000-Acre Grant Interest	5,901.92								
From 90,000-acre grant investment interest						5,515.00			
From 90,000-acre grant land contract interest						386.92			
State Library	8,148.99								
From attorneys' license			385.00						
From Library fees						17.17			
From Secretary of State fees (part)						6,249.57			
From sale of Statutes									1,497.25
Teachers' Employment Bureau	895.85								
From teachers' employment fees						895.85			
State Farm Bureau	20,064.52								
From taxes		20,064.52							
Building and Loan	575.00								
From foreign corporation license			575.00						
Motor Vehicle Expense	13,432.51								
From 50 cents on each license sold			13,432.51						
Mental Hospital Building	23,064.52								
From taxes		20,064.52							
From refund								3,000.00	
New Prison Construction	7,430.30								
From sales of materials									7,430.30
University Permanent Building	40,129.07								
From taxes		40,129.07							
Federal Prison Maintenance	39,573.97								
From Federal refunds									39,573.97
Live Stock Commission, Relief	10,008.63								
From taxes		10,008.63							
Rabies Commission	4,272.85								
From sale of poison grain									4,272.85
Totals	\$2,113,673.27	\$1,244,237.00	\$416,881.95	\$14,593.40	\$140,568.72	\$184,331.45	\$31,693.71	\$19,964.09	\$61,402.95

TABLE No. 7
Apportionment of Revenues other than State for Year 1926

Fund	Amount	Redemption of investments	Sale of bonds	Cooperative revenues				Special industry	Agency receipts
				Federal	Counties	Donations	Sales and refunds		
Bond Redemptions	\$140,250.00								
From State Permanent School		\$137,750.00							
From Teachers' Permanent		1,000.00							
From Irreducible University		1,500.00							
State Buildings	200,000.00								
From sale of Nevada Exposition Building bonds			\$200,000.00						
State Highway	1,398,490.76								
From Federal roads aid				\$938,060.12					
From sale of war materials							\$138.00		
From county highway construction					\$385,325.54				
From county highway maintenance					23,691.47				
From Utah-California Association aid						\$16,631.47			
From project refunds							9,735.79		
From miscellaneous receipts							24,908.37		
State Nomination Fee	5,300.00								
From candidates filing fees									\$5,300.00
State Farm Bureau	31,079.63								
From county farm bureau tax						31,079.63			
State Board of Health	10,722.00								
From Federal child welfare aid				10,722.00					
State Vocational Education	20,704.18								
From Federal vocational aid				20,704.18					
Chaloner Visual Education	5,000.00								
From J. H. Chaloner gift						5,000.00			
State Apiary Commission	2,186.00								
From county taxes								\$2,186.00	
Live Stock Commission	29,271.57								
From county taxes								29,271.57	
Sheep Commission	20,425.84								
From county taxes								20,425.84	
Fire Insurance Losses	1,446.91								
From fire insurance adjustments									1,446.91
District Judges' Salaries	50,920.90								
From counties, ratable									50,920.90

National Forest Receipts.....	23,827.09									23,827.09
From Federal grazing fees.....										
Hoisting Engineers.....	1,110.00									1,110.00
From annual license.....										
Registered Nurses.....	20.00									20.00
From registration fees.....										
Motor Truck, Common Carrier.....	1,588.56									1,588.56
From common carrier license.....										
Gasoline Tax, Counties.....	229,161.74									229,161.74
From consumers' tax.....										
Totals.....	\$2,171,505.18	\$140,250.00	\$200,000.00	\$969,486.30	\$440,096.64	\$21,631.47	\$34,782.16	\$51,883.41	\$313,375.20	

TABLE No. 8
Disbursements from State Funds for Years 1925-1926

	Amount	General	Highway	Bond Interest and Redemption	Distributive School	Contingent University	Other funds
<i>Legislative—</i>							
Expense of 32d Session, 1925	\$54,237.76						
Expense of Special Session, 1926	3,263.70	\$57,501.46					
<i>Executive—</i>							
Governor	28,162.47						
Lieutenant-Governor	7,225.81						
Secretary of State	47,064.31						\$25,276.51 Motor Vehicle
Attorney-General	21,998.47						
State Controller	15,974.20						
State Treasurer	19,856.56						
State Auditor	15,400.00						
State Tax Commission	30,000.00						
State Survey Commission	1,243.76	160,405.31					1,243.76 Survey Com.
<i>Judicial—</i>							
Supreme Court	65,699.00						
District Judges' Traveling Expenses:							
G. A. Ballard, District No. 1	876.95						
G. A. Bartlett, District No. 2	1,356.52						
T. F. Moran, District No. 2	15.46						
W. R. Reynolds, District No. 3	1,287.10						
J. M. McNamara, District No. 4	710.78						
F. T. Dunn, District No. 5	1,022.81						
L. O. Hawkins, District No. 6	1,770.73						
J. Emmett Walsh, District No. 7	1,890.07						
Clark J. Guild, District No. 8	1,754.58						
C. J. McFadden, District No. 9	289.14						
Wm. E. Orr, District No. 10	645.94	77,319.08					
<i>Protection to Person and Property—</i>							
Adjutant-General	3,584.40						
Insurance Commissioner	20,422.67						
Labor Commissioner	12,283.30						
Public Service Commission	35,500.00						
Bank Examiner (Finance Board)	14,431.59						503.61 Finance Board
State Mine Inspector	30,566.77						240.41 Building and Loan
State Police	19,697.53	133,750.14					1,992.10 Hoist, Engineers
<i>Development and Conservation of Natural Resources</i>							
State Engineer	50,200.00						
Humboldt River adjudication	5,919.14						
Hydrographic survey	263.33						263.33 Hydro. Survey

State Bureau of Mines	865.55				865.55 Bureau of Mines
Fish and Game Commission	20,000.00				656.27 Recre. and Game
Recreation and game refuges	20,656.27				4,172.88 Colorado River
Colorado River Commission	4,172.88				
Agricultural Funds:					
Alfalfa weevil	2,898.73				38.60 Sealer W. and M.
Sealer of Weights and Measures	4,038.60				128.50 Pub. Weighmaster
Public Weighmaster	128.50				
State Agricultural fairs	8,000.00				3,433.96 Rabies
Rabies Commission	53,433.96				
Eastern Agricultural Extension	12,492.32				40,370.42 Farm Bureau
State Farm Bureau	40,370.42	77,391.05			
<i>State Board of Health—</i>					
Board of Health	7,090.45				188.59 Board of Health
Board of Health emergency	188.59				4,725.64 Sheppard-Towner
Sheppard-Towner Maternity	15,769.64				
State Pharmacy Inspector	1,000.00				2,310.31 Pollution Pub. W.
Pollution of public waters	2,310.31	19,134.45			
<i>Highway—</i>					
Administration	263,680.67				
Maintenance	468,874.36		\$732,555.03		
<i>Charities, Hospitals, and Corrections—</i>					
Deaf and blind	13,658.72				
Florence Crittenton Home	4,800.00				
Dental service	1,000.00				
Orphans' Home	62,767.57				
Mental Hospital	161,999.02				
School of Industry	34,793.60				5,519.78 Old Age Pension
Old Age Pension	5,519.78				7,439.30 Farm Sales
State Prison	180,608.48				14,176.70 Fed. Pris. Maint.
Relief of A. J. McDermott	2,632.80	440,653.19			
<i>Education</i>					
State Distributive School	795,221.26			\$795,221.26	
Superintendent Public Instruction	59,106.19	59,106.19			19,851.98 Permanent School
Surveyor-General—Trust administration	19,851.98				
Vocational Education	40,643.85	40,643.85			21,079.00 Teachers' Per. R.
School Teachers' Retirement	21,079.00				2,614.50 Teachers' Emp. B.
School Teachers' Employment	2,614.50				
Night schools	386.00			386.00	10,000.00 Visual Education
Chaloner Visual Education	10,000.00				
<i>State University—</i>					
Support	361,727.22			\$361,727.22	
90,000-Acre Grant	14,496.66			14,496.66	
Public Service Division	80,681.17			80,681.17	
<i>General—</i>					
Capitol Commissioners	54,237.41				
Industrial insurance	1,000.00				
State Printing Office	50,415.76				22,799.19 State Library
State Library	22,799.19				
State Historical Society	12,849.80				
State advertising	8,945.00				

TABLE No. 8—Continued

	Amount	General	Highway	Bond Interest and Redemption	Distributive School	Contingent University	Other funds
General—Continued							
Interest on bonds	\$180,000.47			\$180,000.47			
State nurses' registration	138.00						\$138.00 Nurses' Registrn.
G. A. R. Cemetery	264.84						
Election expense	994.97						
State officers' bond premiums	1,180.00						
Insanity inquisition	385.95						
Uniform legislation	300.00						
Publishing defaulting corporations	1,120.00						
Governor Boyle's portrait	500.00						
Refund, auto licenses	3,138.40						
Refund, escheated estates	245.41						
Refund, State taxes	240.44	\$139,577.64					240.44 State Tax Refund
Totals	\$3,656,929.64	\$1,301,601.50	\$732,555.03	\$180,000.47	\$795,607.26	\$456,905.05	\$190,260.33

TABLE No. 9
Disbursements other than State Expenses for Years 1925-1926

	Amount	Highway	Bond Interest and Redemption	Distributive School	State Outlay	Permanent School	Other funds
<i>Debt Redemption—</i>							
Bonds redeemed	\$198,000.00		\$198,000.00				
<i>Investments—</i>						\$273,000.00	
Bonds purchased	273,000.00						
Bond premiums	325.40			\$325.40			
Bond interest	358.75			358.75			
<i>Capital Outlay, State—</i>							
New Prison construction	54,978.51				\$31,614.08		\$23,364.43 Fed. Pris. Maint.
Mental Hospital construction	37,740.78				37,740.78		
University construction	201,199.50				201,199.50		
Nevada Exposition Building	235,616.97				235,616.97		
Orphans' Home, pasture land	4,266.77				4,266.77		
University, paving	3,100.00				3,100.00		
Historical Society, paving	740.00				740.00		
Heroes' Memorial Building	399.01				399.01		
Highway construction	40,550.85	\$40,550.85					
<i>Cooperative Disbursements—</i>							
Highway, Federal aid	2,673,166.15						
Highway, counties	803,629.34						
Highway, Utah-California Association	23,831.47						
Highway, war materials, adv.	78,388.37						
Highway, maintenance	55,277.84	3,634,293.27					
Farm Bureau, counties	64,763.97						64,763.97 Co. Farm Bureau
Vocational Education, Federal	41,510.19						41,510.19 Federal Vocation
Child Welfare, Federal	17,644.00						17,644.00 Child Welfare
<i>Special Industry—</i>							
Apiary Inspection	4,037.80						4,037.80 Apiary Fund
Live Stock Inspection	62,219.08						62,219.08 Live Stock Fund
Sheep Inspection	34,864.47						34,864.47 Sheep Fund
<i>Agency Transactions—</i>							
District Judges' salaries	93,964.29						93,964.29 District Judges
National Forest receipts	50,999.74						50,999.74 Natl. Forest Rec.
Gasoline tax refunds	443,404.82						443,404.82 Gas Tax Fund
County Farm Bureau refunds	14,815.90						14,815.90 Co. Farm Bureau
County funds, in error	804.50						804.50 Lincoln County
Nomination fees	5,300.00						5,300.00 Nomination Fees
Motor vehicle permits	1,185.87						1,185.87 Motor Vehicle Per.
Totals	\$5,520,084.44	\$3,674,944.12	\$198,000.00	\$684.15	\$514,677.11	\$273,000.00	\$858,879.06

TABLE No. 10
Departmental Fund Balances, December 31, 1926, as Taken from
Controller's Records

	Current balance	Invested balance
<i>Administrative Funds—</i>		
General	\$204,894.64	
Highway	25,454.79	
Bond Interest and Redemption	139,869.43	
Carey Act Trust	107.09	
Tax refunds on patented mines	*170.06	
Tax refunds on patented mines	*484.44	
Heroes' Memorial Building, tablet	*300.00	
Heroes' Memorial Building, furnishings	*180.74	
Building and Loan	1,542.84	
Registration of Nurses	388.35	
Oil Well Bounty	*25,000.00	
Nevada Exposition Building	14,442.63	
<i>Protection to Persons and Property—</i>		
Permanent School Investment Board	*1,777.98	
Hoisting Engineers	1,216.49	
Employment Agency	568.00	
Labor Commissioner, contingent	500.00	
<i>Development and Conservation Funds—</i>		
State Farm Bureau	15,640.35	
Rabies Commission	1,475.33	
Public Weighmaster	*3.78	
Hydrographic Survey	*4,517.29	
Mineral Land Leasing	831.43	
Federal Power Receipts	8.52	
Scaler of Weights and Measures	*5.81	
Alfalfa Weevil Control	*2,101.27	
Bureau of Mines	*2.41	
<i>Health Department—</i>		
Emergency Health	*7,265.59	
Shepard-Towner Maternity	3,063.00	
Pollution of Public Waters	*6,502.41	
<i>Charities, Hospital, and Penal—</i>		
Florence Crittenton Home	*200.00	
Mental Hospital Building	9,888.71	
Orphans' Home Building	*233.23	
Prison Maintenance, U. S. prisoners	2,935.07	
<i>Educational—</i>		
State Distributive School	159,263.13	
State Permanent School	149,658.31	\$2,824,890.02
Vocational and Rehabilitation	5,477.49	
Teachers' Retirement	10,403.92	54,747.58
Irreducible University	2,198.51	51,018.19
University 90,000-Acre	474.14	115,200.00
University 90,000-Acre Interest	5,069.62	
Current University and Permanent Building	68,666.91	
University Public Service	21,223.80	
Teachers' Employment Bureau	113.96	
<i>Special Industry—</i>		
Apiary Inspection	1,484.87	
Live Stock Inspection	13,622.18	
Sheep Inspection	24,388.50	
<i>Agency Funds—</i>		
District Judges' salary	10,600.02	
Fire insurance losses	82.70	
Motor vehicle permit license	694.77	
Gasoline tax refund	54,333.05	
Totals	\$899,267.56	\$3,045,855.70

*Contingent to the General Fund account.

TABLE No. 11
Per Capita Disbursements, 1925-1926 (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 each year
<i>Legislative</i> —									
Expenses 32d Session	\$54,237.76								
Expenses Special Session, 1926	3,263.70								
<i>Executive</i> —	\$57,501.46				\$57,501.46				\$0.3715
State administrative offices	186,925.58	\$160,405.31			26,520.27				1.2076
<i>Judicial</i> —									
Supreme Court and District Judges' trav. exp.	77,319.08	77,319.08							.4995
<i>Protection to Person and Property</i> —									
Public Service, Insurance, Mining, Labor, Engineering, State Police, etc.	136,486.26	133,750.14			2,736.12				.8817
<i>Development and Conservation of Natural Resources</i> —									
Agricultural Bloc, quarantines, fairs, etc.	102,077.17								.6594
Mining Bureau, Colorado River, Fish and Game	121,362.53	173,510.19			49,929.51				.7840
<i>State Board of Health</i> —									
State Board, Child Welfare, and emergency	26,358.99	19,134.45			7,224.54				.1703
<i>Highway</i> —									
Administration and maintenance	732,555.03		\$732,555.03						4.7323
<i>Charities, Hospital, and Penal</i> —									
Deaf, blind, missions, homes	125,172.47								
Mental Hospital	161,999.02								
State Prison	180,608.48	467,779.97							
<i>Educational</i> —					23,364.43				3.0218
State schools, vocational	846,251.11								5.4667
Administration, superintendence	78,958.17								.5101
University, general	456,905.05								2.9516
Teachers' Employment and pension	23,639.50	102,364.54		\$1,252,512.31	50,930.98				.1530
<i>General</i> —									
State office supplies, repairs, janitors, fuel, adv., etc.	54,237.41								.3504
Printing Office	50,415.76								.3257
Library, Historical Society	35,649.09								.2303
Interest, insurance	181,000.47								1.1886
Miscellaneous	18,453.01	342,755.74							.1192
Total governmental costs	\$3,656,929.61	\$1,477,019.42	\$732,555.03	\$1,252,512.31	\$218,207.31				\$23.6217

TABLE No. 11—Continued

	Total disbursements	General Fund	Highway Fund	State Schools and University Funds	Special State Funds	Cooperative Funds	Special Industry Funds	Agency Funds	Cost per capita each year
The following allocated costs are added by the Federal Government as a charge against the State:									
Debt redemption	\$198,000.00				\$198,000.00				\$1.2790
Investments	273,684.15			\$273,684.15					1.7679
<i>Capital Outlay—</i>									
Building construction	538,041.54				514,677.11				3.4757
Highway construction	40,550.85		\$40,550.85						.2619
<i>Cooperative Outlay—</i>									
Highway—Federal, County, Lincoln, and misc. aid	3,634,293.27					\$3,634,293.27			23.4774
Farm Bureau, county aid	64,763.97					64,763.97			.4184
Education, Federal aid	41,510.19					41,510.19			.2681
Child Welfare, Federal aid	17,644.00					17,644.00			.1139
Special industry	101,121.35						\$101,121.35		.6533
Agency disbursements	610,475.12							\$610,475.12	3.9437
Grand totals	\$9,177,014.08	\$1,477,019.42	\$773,105.88	\$1,526,196.46	\$930,884.42	\$3,758,211.43	\$101,121.35	\$610,475.12	\$59.2830
Per capita expenditure		9.5414	4.9942	9.8591	6.0135	24.2779	.6533	3.9436	

TABLE No. 12
State and County Farm Bureaus, Receipts and Expenditures from Taxation, 1925-1926

Participating counties	Balance	Receipts		Total receipts	Expenditures		Balance Dec. 31, 1926
		1925	1926		1925	1926	
Churchill.....	\$1,563.99	\$1,475.70	\$866.99	\$3,906.68	\$1,339.77	\$2,549.14	\$17.77
Clark.....	<i>1,681.61</i>	6,447.47	5,622.25	10,388.11	4,463.39	5,220.82	703.90
Elko.....	2,908.16	11,130.76	11,922.72	25,961.64	11,158.99	11,664.19	3,138.46
Eureka.....	<i>73.82</i>	707.08	717.13	1,350.34	366.63	1,480.18	<i>496.47</i>
Humboldt.....	2,335.86	3,868.82	3,385.46	9,590.14	4,172.48	3,008.01	2,409.65
Lander.....		720.69	677.37	1,398.06	608.38	1,374.22	<i>584.54</i>
Lincoln.....	1,445.77	3,545.78	4,230.23	9,221.78	3,889.43	3,712.85	1,619.50
Lyon.....	<i>774.74</i>	5,977.70	971.54	6,174.50	5,775.21	6,168.54	<i>5,769.25</i>
Pershing.....	4,378.78	1,308.14	3,271.50	8,958.42	3,197.40	4,305.53	1,455.49
Washoe.....	4,035.59	11,235.31	11,597.73	26,868.63	10,798.00	11,790.91	4,279.72
White Pine.....	1,735.65	4,802.59	5,452.30	11,990.54	3,666.01	4,446.36	3,878.17
Totals.....	\$15,873.63	\$51,219.99	\$48,715.22	\$115,808.84	\$49,435.69	\$55,720.75	\$10,652.40
State office account.....							22.05
							\$10,674.45

Italic figures denote debits.

NOTE—Of the funds transferred from each county for support of the State office, there remains \$22.05 unexpended.

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

Participating counties	Taxes 1925		Taxes 1926		Total from		Total State and county
	State	County	State	County	State	County	
Churchill	\$861.50	\$614.20	\$866.99	.....	\$1,728.49	\$614.20	\$2,342.69
Clark	1,004.83	5,442.64	993.40	\$4,628.85	1,998.23	10,071.49	12,069.72
Elko	4,036.19	7,094.57	3,974.09	7,948.63	8,010.28	15,043.20	23,053.48
Eureka	707.03	.....	717.13	.....	1,424.16	.....	1,424.16
Humboldt	1,727.97	2,140.85	1,691.99	1,693.47	3,419.96	3,834.32	7,254.28
Lander	720.69	.....	677.37	.....	1,398.06	.....	1,398.06
Lincoln	783.86	2,761.92	766.68	3,463.55	1,550.54	6,225.47	7,776.01
Lyon	989.04	4,988.66	971.54	.....	1,960.58	4,988.66	6,949.24
Pershing	1,308.14	.....	1,307.42	1,964.08	2,615.56	1,964.08	4,579.64
Washoe	3,737.90	7,497.41	3,858.72	7,739.01	7,596.62	15,236.42	22,833.04
White Pine	1,658.50	3,144.09	1,810.26	3,642.04	3,468.76	6,786.13	10,254.89
Subtotals	\$17,535.65	\$33,684.34	\$17,635.59	\$31,079.63	\$35,171.24	\$64,763.97	\$99,935.21
Nonparticipating Counties							
Douglas	\$389.41	.....	\$382.17	.....	\$771.58	.....	\$771.58
Esmeralda	342.98	.....	347.37	.....	690.35	.....	690.35
Mineral	466.68	.....	467.59	.....	934.27	.....	934.27
Nye	830.61	.....	737.57	.....	1,568.18	.....	1,568.18
Ormsby	182.64	.....	179.41	.....	362.05	.....	362.05
Storey	324.70	.....	314.82	.....	639.52	.....	639.52
Subtotals	\$2,537.02	.....	\$2,428.93	.....	\$4,965.95	.....	\$4,965.95
Totals	\$20,072.67	\$33,684.34	\$20,064.52	\$31,079.63	\$40,137.19	\$64,763.97	\$104,901.16

TABLE No. 14
Revenues from all Sources—Participating State and County Farm Bureaus—1925—1926

Participating counties	Taxation			U. S. Division of Agriculture	University Federal Extension	State Eastern Extension	Total
	State tax 1 cent	County taxes	County levy				
<i>1925</i>							
Churchill	\$861.50	\$614.20		\$600.00	\$150.00		\$2,225.70
Clark	1,004.83	5,442.64	\$0.045	774.79		\$1,299.96	8,522.22
Elko	4,036.19	7,094.57	.02	1,350.00	93.80	175.90	12,749.56
Eureka	707.03			75.00		188.92	970.95
Humboldt	1,727.97	2,140.85	.01	642.50	400.00		4,911.32
Lander	720.69			175.00		509.72	1,405.41
Lincoln	783.86	2,761.92	.04	774.78	825.00	2,140.89	7,286.45
Lyon	989.04	4,988.66	.05	1,125.00	800.00		7,902.70
Pershing	1,308.14		.015	900.00			2,208.14
Washoe	3,737.90	7,497.41	.02	1,200.00	275.00		12,710.31
White Pine	1,658.50	3,144.09	.02	1,191.00	500.00	1,929.82	8,423.41
Subtotals for 1925	\$17,535.65	\$33,684.34		\$8,808.07	\$3,043.80	\$6,244.31	\$69,316.17
<i>1926</i>							
Churchill	\$866.99		\$0.0149		\$100.00		\$966.99
Clark	993.40	\$4,628.85	.05	\$762.51		\$2,391.90	8,776.66
Elko	3,974.09	7,948.63	.02	1,350.00	140.00		13,412.72
Eureka	717.13			450.00		775.00	1,942.13
Humboldt	1,691.99	1,693.47	.01	550.00	600.90		4,535.46
Lander	677.37			200.00		470.00	1,347.37
Lincoln	766.68	3,463.55	.05	762.50		751.27	5,744.00
Lyon	971.54		.05	1,200.00	750.00		2,921.54
Pershing	1,307.42	1,964.08	.015	1,425.00			4,696.50
Washoe	3,858.72	7,739.01	.02	1,200.00			12,797.73
White Pine	1,810.26	3,642.04	.02	975.00		1,859.84	8,287.14
Subtotals for 1926	\$17,635.59	\$31,079.63		\$8,875.01	\$1,590.00	\$6,248.01	\$65,428.24
Totals for 1925 and 1926	\$35,171.24	\$64,763.97		\$17,683.08	\$4,633.80	\$12,492.32	\$134,744.41

REPORT OF STATE AUDITOR

TABLE No. 15
State and County Farm Bureau—Disbursements Classified, 1925

	Churchill	Clark	Elko	Eureka	Humboldt	Lander	Lincoln	Lyon	Pershing	Washoe	White Pine	Total
<i>Personal Service—</i>												
Salary, Extension Agent	\$1,055.00	\$1,515.79	\$2,960.00	\$375.00	\$1,467.50	\$350.00	\$1,489.78	\$2,650.00	\$1,765.00	\$2,135.00	\$2,900.00	\$18,663.07
Salary, Deputy Agent	-----	932.00	3,275.80	-----	700.00	225.00	1,092.00	975.00	900.00	3,740.00	771.00	12,610.80
Salary, Specialist	23.26	140.18	104.31	-----	43.26	48.96	5.25	60.49	17.15	65.45	43.95	552.26
Salary, office	360.00	864.00	1,610.00	-----	374.00	-----	710.00	849.00	82.50	1,630.65	350.00	6,830.15
Unskilled labor	-----	-----	2.00	-----	-----	-----	32.00	39.25	.50	2.50	-----	76.25
<i>Supplies, Printing, Publicity—</i>												
Office supplies	37.87	144.57	126.85	-----	68.15	.30	46.99	217.05	33.12	448.33	76.00	1,199.23
<i>Transportation, Communication—</i>												
Agent's traveling expense	158.91	1,749.26	2,644.64	185.55	867.12	242.19	1,172.79	1,704.35	777.58	1,758.96	2,102.71	13,364.00
Director's traveling expense	112.39	186.29	345.14	-----	246.27	7.65	269.51	201.35	133.05	248.44	286.71	2,036.80
Telephone, telegraph, postage	62.45	175.14	201.73	-----	168.73	-----	14.34	137.93	142.56	261.85	60.46	1,225.19
Freight and express	5.09	7.70	26.61	-----	13.24	-----	1.95	8.43	8.56	33.70	3.95	109.23
<i>General Expense—</i>												
Office expense	8.95	77.44	99.15	-----	38.57	-----	-----	276.36	29.11	204.66	43.72	777.96
Light, power, water	-----	85.00	-----	-----	-----	-----	-----	-----	-----	-----	-----	85.00
Rent	175.00	-----	-----	-----	360.00	-----	-----	360.00	-----	540.00	-----	1,435.00
Support of State office	85.00	92.00	401.00	70.00	175.00	69.00	78.70	102.50	130.00	357.86	135.00	1,696.06
Other expenses	2.85	73.65	15.85	-----	-----	-----	16.49	8.50	55.90	78.54	12.00	263.78
<i>Equipment—</i>												
Office furniture and fixtures	-----	402.78	32.31	-----	20.75	-----	-----	19.25	-----	155.22	338.53	968.84
Office library	3.00	17.40	31.85	-----	39.24	-----	-----	56.50	22.37	61.54	9.50	241.40
Scientific equipment	-----	-----	53.40	-----	23.70	-----	-----	-----	-----	2.00	140.25	219.35
Other equipment	-----	75.00	47.15	-----	12.45	-----	-----	34.25	-----	6.75	13.05	188.65
Automobiles	-----	-----	800.00	-----	597.00	350.00	2,700.30	-----	-----	541.55	-----	4,988.85
Totals	\$2,089.77	\$6,538.14	\$12,777.79	\$630.55	\$5,214.98	\$1,293.10	\$7,630.10	\$7,700.21	\$4,097.40	\$12,273.00	\$7,286.83	\$67,531.87

TABLE No. 16
State and County Farm Bureaus—Disbursements Classified, 1926

	Churchill	Clark	Elko	Eureka	Humboldt	Lander	Lincoln	Lyon	Pershing	Washoe	White Pine	Total
<i>Personal Service—</i>												
Salary, Extension Agent		\$1,500.51	\$3,000.00	\$885.00	\$1,900.00	\$500.00	\$1,530.50	\$2,760.00	\$2,820.00	\$2,145.00	\$2,015.00	\$19,056.01
Salary, Deputy Agent	\$150.00	960.00	2,830.00	685.00		470.00	950.00	930.00	725.00	3,000.00	940.00	11,640.00
Salary, Specialist	16.60	206.36	254.94		6.05		78.09	85.95	50.05	61.20	80.00	839.24
Salary, office	1,028.00	580.75	1,745.00	68.40	227.50	52.00	991.75	888.40	382.70	1,803.00	530.00	8,287.50
Unskilled labor	30.00	91.70	7.25		6.90		13.00		1.50	10.00		160.35
<i>Supplies, Printing, Publicity—</i>												
Office supplies	97.11	241.26	186.01	3.30	34.66	2.50	25.10	236.26	174.91	667.97	81.26	1,750.34
<i>Transportation, Communication—</i>												
Agent's traveling expense	562.07	2,073.96	2,812.02	204.49	1,092.66	288.64	840.53	1,379.67	765.90	1,763.62	2,134.12	13,917.68
Director's traveling expense	148.75	96.89	423.36	93.31	229.51	205.53	263.47	389.15	296.90	305.80	430.50	2,783.17
Telephone, telegraph, postage	105.86	241.57	227.65	2.64	117.62	1.25	48.96	159.82	141.21	282.01	48.32	1,376.91
Freight and express	16.52	13.26	21.20	6.79	19.61	8.05	2.62	19.47	88.63	20.10	73.52	289.77
<i>General Expense—</i>												
Office expense	140.64	64.94	115.85		62.46		13.16					
Heat, light, water	84.45	49.25		1.25		60	13.16	132.64	62.74	283.50	67.12	944.90
Rent	75.00				150.00		16.00					149.70
State office support	88.00	102.00	397.00	72.00	172.00	66.00	76.00	360.00	99.00	580.50		1,175.50
Insurance		106.00					25.98		130.00	387.00	170.00	1,759.00
Other expenses	15.45	18.04	158.23	8.00	27.98	2.50		95.40	25.65	56.14	29.76	131.98
<i>Equipment—</i>												
Office furniture and fixtures	10.20	87.24	51.85		2.60	13.60	44.03	92.03	16.48	660.54		978.57
Office library	22.25	11.50	48.74		28.25		5.83	32.50	39.04	81.76	23.70	293.57
Scientific equipment	15.03		49.31			33.55			1.75	81.43	38.80	219.87
Other equipment	43.21	5.00	25.78		80.21		1.60		8.07	11.80	19.10	213.02
Automobiles		1,925.00	800.00	675.00		400.00	300.00	440.00		767.50	600.00	5,907.50
Totals	\$2,649.14	\$8,375.23	\$13,154.19	\$2,705.18	\$4,158.01	\$2,044.22	\$5,226.62	\$8,118.54	\$5,730.53	\$12,978.87	\$7,281.20	\$72,321.73

REPORT OF STATE AUDITOR

TABLE No. 17
Gasoline Tax Refunds to Counties, 1925-1926

County	February	May	July	October	Total
<i>1925</i>					
Churchill	\$6,513.82	\$1,940.87	\$3,072.81	\$2,599.02	\$14,126.52
Clark	7,769.55	2,315.53	3,280.20	2,838.48	16,203.76
Douglas	2,691.58	802.83	1,344.50	1,090.36	5,929.27
Elko	8,514.99	2,538.06	3,768.90	3,354.67	18,176.62
Esmeralda	1,781.04	529.58	860.58	740.96	3,912.16
Eureka	1,340.79	400.01	610.27	576.05	2,927.12
Humboldt	4,332.54	1,290.16	1,902.33	1,669.43	9,194.46
Lander	2,331.36	655.78	977.39	835.47	4,840.00
Lincoln	1,791.05	535.22	777.14	679.97	3,783.38
Lyon	4,982.92	1,484.53	2,364.80	1,979.07	10,811.32
Mineral	1,435.84	428.17	789.06	679.97	3,333.04
Nye	5,693.34	1,695.80	3,034.66	2,001.28	13,025.08
Ormsby	3,151.85	940.86	1,416.02	1,151.35	6,660.08
Pershing	2,781.63	828.18	1,257.29	1,094.88	5,961.98
Storey	1,630.99	594.23	810.51	681.85	3,687.58
Washoe	29,642.36	8,833.93	13,423.56	11,662.27	63,562.12
White Pine	8,069.73	2,405.67	3,778.43	3,414.90	17,668.73
Totals 1925	*\$94,515.38	*\$28,169.41	\$43,498.45	\$37,650.58	\$203,833.82
County	January	April	July	October	Totals
<i>1926</i>					
Churchill	\$3,308.32	\$2,811.18	\$3,859.52	\$5,278.80	\$15,257.82
Clark	3,669.48	2,120.81	3,111.57	4,383.04	13,224.90
Douglas	1,392.86	997.40	1,421.34	1,974.62	5,786.22
Elko	4,225.09	2,731.32	4,354.39	6,118.22	17,429.02
Esmeralda	943.34	704.57	1,093.29	1,354.91	4,006.11
Eureka	735.18	605.18	962.62	1,332.37	3,635.35
Humboldt	2,121.40	1,454.51	2,372.66	3,278.83	9,226.40
Lander	1,054.06	628.26	912.91	1,264.77	3,860.00
Lincoln	923.41	635.35	921.95	1,346.46	3,827.17
Lyon	2,570.93	1,922.04	2,696.53	3,695.72	10,885.22
Mineral	859.19	649.55	930.98	1,247.87	3,687.59
Nye	3,391.68	2,172.27	3,134.17	4,157.69	12,765.81
Ormsby	1,472.58	748.94	1,089.16	1,481.67	4,792.35
Pershing	1,377.36	1,055.97	1,471.05	2,011.24	5,915.62
Storey	856.97	592.76	885.80	1,281.67	3,617.20
Washoe	14,918.46	9,365.27	13,894.34	19,813.80	57,991.87
White Pine	4,340.24	2,672.75	4,294.34	6,152.02	17,449.35
Totals 1926	\$48,010.55	\$31,867.13	\$47,213.62	\$66,173.70	\$193,265.00

*Apportionments under 1923 law.

TABLE No. 18
National Forest Receipts—Federal Fiscal Years, 1925—1926

Name of forest	County	Forest area		Remitted to counties	
		Acres	Total	1925	1926
Dixie	Clark	56,324	56,324	\$306.93	
Eldorado	Douglas	400	400	3.67	\$3 14
Humboldt	Elko	1,019,652		13,765.01	12,024.70
	Humboldt	268,526		3,619.38	3,166.71
	White Pine	34,174	1,322,352	460.70	403.01
Inyo	Esmeralda	43,577		180.67	150.52
	Mineral	16,839	60,416	69.88	58.17
Mono	Douglas	36,487		179.85	153.54
	Lyon	23,898		119.10	100.56
	Mineral	404,117	464,502	2,013.95	1,700.49
Nevada	Lincoln	25,600		48.65	51.27
	Nye	265,202		504.09	531.08
	White Pine	884,326	1,175,128	1,680.78	1,770.90
Tahoe	Washoe	13,853	13,853	212.53	286.38
Toiyabe	Eureka	133,132		278.56	237.98
	Lander	308,728		646.22	551.88
	Nye	1,441,723	1,883,583	3,014.75	2,577.19
Totals			4,976,558	\$27,104.72	\$23,767.52

RECAPITULATION

County	1925	1926	Total
Clark	\$306.93		\$306.93
Douglas	183.52	\$156.68	340.20
Elko	13,765.01	12,024.70	25,789.71
Esmeralda	180.67	150.52	331.19
Eureka	278.56	237.98	516.54
Humboldt	3,619.38	3,166.71	6,786.09
Lander	646.22	551.88	1,198.10
Lincoln	48.65	51.27	99.92
Lyon	119.10	100.56	219.66
Mineral	2,083.83	1,758.66	3,842.49
Nye	3,518.84	3,108.27	6,627.11
Washoe	212.53	286.38	498.91
White Pine	2,141.48	2,173.91	4,315.39
Totals	\$27,104.72	\$23,767.52	\$50,872.24

TABLE No. 19
Revenue of Counties for Year 1926

	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander	Lincoln
<i>Taxes—</i>									
Taxes, current	\$221,879.66	\$361,069.29	\$112,169.71	\$708,635.48	\$95,084.45	\$158,590.70	\$312,303.38	\$176,413.83	\$220,519.13
Taxes, delinquent	1,445.16	307.83	5.81	208.93	1,822.44		1,182.38		
Trust property taxes		342.53							
Tax penalties	1,876.84	1,384.51		1,981.42	1,858.35	898.28		3,672.97	
Personal property tax	6,058.84	12,882.60	2,578.01	10,578.44	3,854.52	2,059.84	4,716.76	1,422.95	1,059.15
Poll tax	2,031.00	6,114.00	1,605.00	7,555.68	966.00	1,326.00	2,055.00	1,851.00	4,772.48
Bullion tax	367.31	8,173.98		2,025.43	3,757.08	1,531.67		2,981.89	44.88
Farm Bureau tax	665.87			7,939.46			1,693.47		3,463.55
Special industry tax	2,325.88	315.02	2,143.25	12,075.54	240.59	2,433.85	4,536.96	2,518.63	1,729.86
Irrigation district tax	49,904.99	777.63		3,079.53		750.78	1,655.72	455.53	
<i>Licenses—</i>									
Public utility, 2% on earnings			38.05	670.37		115.77	500.15	170.43	
General county	1,024.98	4,668.50	4,130.00	13,014.11	525.00	3,683.60	1,890.00	2,665.66	2,221.67
Fish and game	1,384.50	1,041.13	579.00	3,352.42	72.00	343.00	714.00	412.50	283.50
<i>Fines—</i>									
District Court				1,528.00					
Justice Court	135.00	90.00	128.50	990.00	362.60	1,269.00	20.00	138.00	298.00
<i>Fees—</i>									
Sheriff	338.18	134.50	199.10	713.99	128.40		49.75	654.95	358.35
Recorder	1,984.25	2,152.20	1,055.35	5,016.85	1,912.95		1,239.60		1,306.10
Clerk	2,085.62	2,896.23	918.85	4,030.33	1,180.25	993.50	1,936.34	1,105.00	1,502.59
Treasurer		12.00		60.00					
Justice Court		157.05	133.75	7.75	116.00	54.00			221.38
Inheritance tax									
Escheated estates		358.45		402.02				14.05	
<i>Interest</i>									
Current deposits			1,195.95			693.45	2,678.91		
Bonds and United States securities	138.09				63.51			171.78	
Emergency loans		7,000.00	960.00	15,000.00					2,000.00
<i>Miscellaneous</i>									
Sales and refunds	3,870.51	2,382.31	921.03	6,942.09	562.29	534.78	12,246.69	586.07	21,612.48
Indigents (care of orphans)				225.00	180.00	81.36			
Hospital receipts				23,343.45			4,618.63	1,629.10	
Sale of county property									
Rental of county property		2,497.59	36.00	583.74		2,625.84	1,855.00	135.00	
Indian tuition	742.25		2,893.50	3,399.23			1,338.90	1,057.25	351.20
Schools, miscellaneous	741.76		692.24	25,023.85	87.18				621.15
Board of prisoners	1,214.78	62.00	750.00	779.00				13.20	

Bond Sales--									
County bonds		26,516.00							
Invested bonds	1,000.00								
School bonds	2,499.90			101,545.28					
Public utilities (owned by county)	21,381.57		2,858.00				22,274.49		21,046.80
Towns, revenue of				849.16	1,444.50				
State--									
School apportionments	25,046.25	40,925.95	11,214.57	49,400.50	5,534.70	7,990.00	17,787.00	10,957.75	15,073.00
Gas tax apportionments	15,257.82	13,224.90	5,786.22	17,429.02	4,006.11	3,635.35	9,225.40	3,860.00	1,346.46
Miscellaneous	313.88	292.26	406.15	12,024.70	146.84	338.52	3,610.59	690.79	168.20
Totals	\$365,714.89	\$495,778.46	\$153,338.04	\$1,042,410.77	\$124,016.56	\$189,949.29	\$410,129.12	\$214,534.15	\$300,712.45

TABLE No. 19—Continued

	Lyon	Mineral	Nye	Ormsby	Pershing	Storey	Washoe	White Pine	Total
<i>Taxes—</i>									
Taxes, current	\$282,444.34	\$126,271.32	\$187,155.12	\$67,272.06	\$244,742.34	\$78,560.44	\$1,069,331.94	\$423,291.49	\$4,845,734.68
Taxes, delinquent	1,141.13	219.39	960.51	15.84		807.88	309.69	3,016.55	11,443.54
Trust property taxes			1,690.36				1,339.30		7,045.16
Tax penalties	598.10	360.84	4,454.71	158.59	317.18	328.92	1,731.82	2,356.62	20,311.05
Personal property tax	10,759.84	4,686.09	12,424.40	3,306.33	3,382.59	1,250.16	64,625.79	13,898.14	159,197.82
Poll tax	2,154.00	1,732.50	3,423.00	138.00	1,467.00	5,610.00	3,501.00	12,525.00	58,826.66
Bullion tax	1,106.50	357.92	15,324.28		2,628.16	1,419.14	295.01	62,153.88	102,167.13
Farm Bureau tax				178.64		125.88		3,661.69	17,424.04
Special industry tax	3,387.92	639.44	2,967.12		2,363.00		4,913.94	4,283.01	47,178.43
Irrigation district tax	79,122.77	6,996.55	1,742.05		14,200.90				158,686.45
<i>Licenses—</i>							65.77		1,691.02
Public utility, 2% on earnings	130.48		2,467.70	625.00	1,034.00	795.00	9,501.05	5,612.70	58,418.97
General county	4,100.00	460.00	741.50	535.50	514.50	252.00	7,530.00	2,896.50	21,309.55
Fish and game	531.00	126.50							
<i>Fines—</i>			10.00				150.00	1,500.00	3,188.00
District Court		85.00	1,271.00		550.00	1,648.00	705.00	715.50	8,540.00
Justice Court	135.00								
<i>Fees—</i>							685.30	818.85	5,547.74
Sheriff	331.80	427.16	344.31	174.65	188.45		8,672.90	2,280.35	36,296.89
Recorder	1,564.35	1,434.00	5,168.70	739.00	1,313.65	476.55	33,545.60	2,674.37	61,915.79
Clerk	1,340.00	888.00	2,775.25	1,719.40	1,175.50	1,149.05			81.00
Treasurer			261.25	9.00		90.20	947.50		1,997.88
Justice Court			2,156.46				982.71		2,186.21
Inheritance tax		346.90	34.35						2,220.13
Escheated estates									
<i>Interest—</i>		237.35					1,248.25		6,053.91
Current deposits									373.38
Bonds and United States securities							145,000.00	15,000.00	205,490.00
Emergency loans	10,590.00		10,000.00						
<i>Miscellaneous</i>									
Sales and refunds	1,041.43	365.60	1,411.11	592.29	703.74	200.50	3,575.40	2,546.31	60,104.63
Indigents (care of orphans)	480.00		720.00	360.00	600.00	240.00	65.00	80.00	3,031.36
Hospital receipts	1,039.50	934.00	1,330.25	604.00	178.75	4,292.47	526.50	5,513.54	44,010.19
Sale of county property	105.00	50.00			42.65	79.00		6,598.10	6,874.75
Rental of county property					10.00	100.00	1,060.00	134.45	9,037.62
Indian tuition	1,112.50	994.72	3,778.69	347.88			1,037.71	1,243.32	18,297.15
Schools, miscellaneous	1,929.11			3,031.30	392.59		9,143.43	14,184.85	55,757.46
Board of prisoners			72.00	633.35			20,849.32	221.00	24,594.65

Bond Sales-

County bonds							7,543.75		34,059.75
Invested bonds									1,000.00
School bonds									114,285.18
Public utilities (owned by county)		56,167.72							123,728.58
Towns, revenue of			12,015.45			15,497.58			29,806.69
State-									
School apportionments	22,531.00	5,612.00	26,476.48	22,654.50	10,578.50	9,589.58	90,136.99	55,067.75	426,576.52
Gas tax apportionments	10,882.22	3,687.59	12,765.81	3,310.68	5,915.62	3,617.20	57,901.87	17,449.35	189,301.62
Miscellaneous	409.20	1,859.61	3,976.50	390.08	170.70	199.04	2,427.15	2,223.34	29,647.55
Totals	\$438,967.19	\$214,940.20	\$317,918.36	\$106,795.99	\$292,379.82	\$126,328.59	\$1,559,598.69	\$661,926.56	\$7,013,439.13

County bonds	220.00	1,000.00	821.00	7,543.75	225.00	114.50	300.00	80.00	3,000.00
Invested bonds	300.00	1,000.00	30.00	300.00	20.00	300.00	1,000.00	300.00	3,000.00
School bonds	300.00	800.00	804.00	17,000.00	1,000.00	1,000.00	3,000.00	3,000.00	3,000.00
Public utilities (owned by county)	1,000.00	56,167.72	300.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Towns, revenue of	1,000.00	12,015.45	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
State-									
School apportionments	22,531.00	5,612.00	26,476.48	22,654.50	10,578.50	9,589.58	90,136.99	55,067.75	426,576.52
Gas tax apportionments	10,882.22	3,687.59	12,765.81	3,310.68	5,915.62	3,617.20	57,901.87	17,449.35	189,301.62
Miscellaneous	409.20	1,859.61	3,976.50	390.08	170.70	199.04	2,427.15	2,223.34	29,647.55
Totals	\$438,967.19	\$214,940.20	\$317,918.36	\$106,795.99	\$292,379.82	\$126,328.59	\$1,559,598.69	\$661,926.56	\$7,013,439.13

REPORT OF STATE AUDITOR

TABLE No. 20
Expenditures of Counties—Year 1926 Classified

	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander	Lincoln
<i>Administrative—</i>									
Commissioners, salary and expense	\$1,800.00	\$2,811.95	\$792.00	\$3,909.70	\$1,933.60	\$3,147.70	\$3,238.55	\$2,646.70	\$1,345.90
Clerk's office	4,931.47	3,224.46	2,448.80	4,637.87	4,719.86	2,281.93	3,641.30	1,704.59	1,571.02
Auditor and Recorder's office	3,876.82	3,664.42	1,562.19	6,142.31	4,642.00	2,021.04	3,160.82	1,985.31	1,712.92
Treasurer's office		2,696.37		3,531.61			2,642.27	2,125.20	1,892.57
Assessor's office	3,558.51	5,011.23	1,859.21	7,520.75	5,399.78	2,593.15	4,679.82	2,183.26	2,012.08
District attorney's office	1,835.59	2,492.65	1,530.32	3,923.50	2,486.85	2,215.60	2,662.80	2,134.71	2,196.00
General county expense	6,800.03	11,110.49	5,561.67	20,556.55	4,946.33	5,260.63	6,818.43	7,753.90	7,633.01
Courthouse and grounds	2,581.50	3,980.54	2,096.51	8,128.89	4,895.91	3,192.96	3,913.66	1,154.80	1,396.46
<i>Judicial—</i>									
District Court	3,268.83	6,048.47	2,463.16	13,174.56	1,873.25	3,261.71	5,933.81	5,736.98	3,615.32
Justices of Peace	1,442.23	2,236.15	952.50	9,179.41	2,042.51	2,263.57	4,710.85	3,051.30	
<i>Protection to Person and Property—</i>									
Sheriff's office	4,728.77	6,839.20	1,500.00	8,979.68	4,916.63	4,945.44	5,735.57	5,429.55	6,668.81
County jail	1,624.59	708.40	57.10	4,526.73	136.40	68.90	600.97	273.95	2,363.31
Constables	930.00	469.00	600.00	12,743.33		1,682.25	3,601.16	3,829.38	300.00
Bounty on predatory animals	305.00	170.00	70.00	886.00	36.00	368.00	1,290.00	608.00	298.00
Health officer	336.00	1,030.50	827.50	2,305.54	336.00	414.00	300.00	62.30	300.00
<i>Development and Conservation—</i>									
Fish and game	1,489.61	337.16	211.50	2,061.95	104.55	498.50	1,065.29	524.91	105.63
Highway Exposition				50.00			1,825.00		611.86
County advertising		1,500.00							
Irrigation District and Commissioner	49,904.99	519.75	3,971.74	3,493.53		926.54	1,816.69	480.27	
Agricultural quarantines			2,090.07						
<i>Roads and Highways—</i>									
Roads and bridges	33,709.55	26,348.07	12,386.92	94,927.86	3,110.45	19,654.65	25,150.11	19,543.31	14,042.75
State Highway	17,762.54	17,959.54	15,445.45	26,763.24	1,090.00	1,000.00		13,774.98	12,305.59
Road supervision (traffic officer)	600.00	1,931.84	1,800.00	5,730.66		453.21	2,687.90	1,314.85	1,661.30
<i>Charity and Hospital—</i>									
Indigents	2,785.49	3,360.48	1,120.00	8,631.02	6,143.50	1,703.10	1,919.89	2,161.72	2,823.83
Mothers' pensions	745.00	1,350.00		6,355.00	600.00	1,760.00	5,482.67	2,650.00	2,400.00
Orphans' Home	528.50		270.00	529.05	641.55	1,440.00	230.00	240.00	
Hospital and farm	2,995.12	2,535.94	157.40	13,510.31	9,244.00	7,477.37	13,064.32	9,018.71	

<i>Debt Redemption—</i>									
County bonds redeemed	5,600.00	26,200.00	13,750.00	10,000.00	6,500.00		39,500.00	3,000.00	32,000.00
School bonds redeemed	20,410.47	12,500.00	2,250.00	23,700.00		6,000.00	3,500.00	8,500.00	2,807.66
County bond interest	1,845.00	30,444.00	9,095.00	5,400.00	1,359.33	1,957.76	11,076.40	1,519.16	47,646.15
School bond interest	11,275.06	12,060.00	1,775.00	20,025.75	30.00	4,830.00	1,170.00	8,228.76	4,365.00
Emergency loans									
Towns, not incorporated		2,340.91	4,641.78	19,585.65	8,228.55	1,688.35		3,445.56	2,070.63
Public utilities	26,727.10								23,766.94
<i>Educational—</i>									
General schools	97,120.83	189,655.83	44,383.80	288,457.86	29,839.68	52,074.37	85,346.57	59,503.73	78,752.94
School building construction	2,541.12	13,308.16		101,144.33				66,672.92	25,133.22
State settlements	55,662.98	67,380.59	25,966.11	270,029.72	22,444.11	48,179.92	111,163.72	44,748.59	53,147.37
Totals	\$369,716.70	\$462,226.10	\$161,635.53	\$1,040,545.36	\$127,610.84	\$183,360.65	\$357,918.57	\$286,007.40	\$336,946.27

TABLE No. 20—Continued

	Lyon	Mineral	Nye	Ormsby	Pershing	Storey	Washoe	White Pine	Total
<i>Administrative—</i>									
Commissioners, salary and expense	\$3,418.40	\$3,158.80	\$3,250.70	\$975.00	\$2,950.00	\$2,106.50	\$4,242.87	\$3,240.40	\$44,968.77
Clerk's office	5,235.12	3,600.44	9,000.34	2,267.35	4,503.05	1,672.02	9,949.02	5,227.65	70,616.09
Auditor and Recorder's office	3,623.24	2,731.15	8,871.63	1,786.30	3,946.36	2,684.33	10,587.81	6,162.32	69,160.97
Treasurer's office						1,456.12	7,042.50	4,941.72	26,328.36
Assessor's office	2,742.22	2,344.04	4,336.73	1,865.25	1,801.09	3,045.95	11,105.55	7,551.40	69,610.03
District attorney's office	2,586.71	2,728.96	5,556.02	1,312.95	1,557.67	2,501.30	8,406.95	5,085.67	51,214.15
General county expense	6,639.08	5,725.04	14,395.93	4,480.76	4,861.67	4,145.41	29,599.95	12,624.63	158,913.51
Courthouse and grounds	4,523.45	2,494.95	6,925.09	2,737.62	4,652.73	3,379.67	14,935.98	26,032.41	97,023.13
<i>Judicial—</i>									
District Court	3,045.07	3,180.02	9,213.62	1,042.39	3,356.57	2,148.73	20,544.16	13,657.67	101,564.32
Justices of Peace	2,174.52	1,357.65	3,518.45	494.50	2,730.15	1,718.83	10,945.59	2,635.52	51,453.73
<i>Protection to Person and Property—</i>									
Sheriff's office	6,291.33	6,232.82	7,617.04	1,890.75	4,246.66	2,695.40	18,813.48	21,460.43	118,991.56
County jail	609.35	470.71	3,979.65	62.25	553.29	825.17	13,643.43	3,578.50	34,082.70
Constables			2,018.69		1,562.04	1,501.50	9,300.44	1,670.40	40,208.19
Bounty on predatory animals	96.00	74.00	420.00				525.00	508.00	5,654.00
Health officer	275.00	410.30	273.26	325.00	643.75	309.00	981.50	713.35	9,837.00
<i>Development and Conservation—</i>									
Fish and game	687.64	3.00	1,384.07	111.32	462.74	340.57	19,875.53	2,422.98	31,689.95
Highway Exposition	979.97						89,130.63		90,109.70
County advertising			62.28				3,805.30		7,854.44
Irrigation District and Commissioner	37,250.65	6,996.55	1,765.09		4,260.22				111,386.02
Agricultural quarantines	1,533.92	161.28					3,224.40		7,009.67
<i>Roads and Highways—</i>									
Roads and bridges	50,894.01	17,514.78	18,407.57	4,424.59	15,423.63	5,264.41	79,707.26	28,330.92	468,840.84
State Highway		990.96	19,284.02		4,234.85	5,189.74	215,837.95	46,929.77	398,478.63
Road supervision (traffic officer)					1,610.00	410.00	5,921.68	2,762.20	26,883.61
<i>Charity and Hospital—</i>									
Indigents	2,433.99	3,194.30	9,853.55	340.26	4,095.83	1,834.45	20,179.36	5,749.96	78,330.67
Mothers' pensions	4,700.00	660.00	7,540.00	520.00	1,440.00	435.00	9,340.00	4,210.00	50,187.67
Orphans' Home	890.00	120.00	2,262.00	480.00	817.61	480.00	3,063.00	1,050.00	13,041.71
Hospital and Farm	5,229.16	7,236.17	16,758.72	3,408.90	3,810.59	10,690.40	37,782.14	20,264.97	193,184.82

Debt Redemption—									
County bonds redeemed	4,500.00	13,000.00		8,500.00	18,240.00		50,250.00	9,000.00	240,040.00
School bonds redeemed	8,950.00		1,500.00	3,250.00	420.00		46,750.00	34,287.42	174,825.55
County bond interest	2,655.00	9,119.75	1,020.00	7,080.00	8,777.24		37,895.00	8,430.00	185,299.79
School bond interest	4,280.00		2,113.50	1,312.50	126.00		29,885.42	10,016.82	111,473.81
Emergency loans		5,000.00							5,000.00
Towns, not incorporated	556.55	1,540.00	61,099.26			17,013.37			122,210.61
Public utilities		34,435.40					1,993.63		86,923.07
Educational—									
General schools	122,968.28	31,824.07	113,050.79	34,113.70	67,182.39	33,936.82	343,343.91	229,244.31	1,900,799.88
School building construction							20,604.52		229,404.27
State settlements	63,926.93	29,705.50	51,878.11	11,291.65	85,751.97	20,257.84	252,902.42	122,319.85	1,336,747.38
Totals	\$353,674.70	\$196,010.94	\$387,356.11	\$94,052.98	\$254,018.10	\$126,042.53	\$1,442,116.68	\$640,109.17	\$6,819,348.63

TABLE No. 21
Funds Available, Assessed Property (Gross Proceeds of Mines Omitted) and Indebtedness of Counties

	1922	1923	1924	1925	1926
<i>Churchill</i> —					
Funds available	\$183,456.53	\$183,254.63	\$191,655.33	\$190,597.43	\$185,952.41
Assessable property	8,895,358.00	8,656,134.00	8,712,527.00	8,596,149.00	8,623,199.00
Bonded debt	246,696.04	233,532.88	232,088.67	232,879.46	209,720.25
<i>Clark</i> —					
Funds available	208,740.14	201,041.45	139,804.88	153,127.38	156,993.66
Assessable property	8,564,466.00	9,216,371.00	9,861,852.00	10,125,698.00	10,016,782.17
Bonded debt	564,050.00	580,550.00	579,850.00	677,250.00	559,250.00
<i>Douglas</i> —					
Funds available	98,104.18	82,521.27	86,494.09	89,644.08	81,670.58
Assessable property	3,985,076.00	4,049,962.00	3,998,846.00	3,854,510.00	3,773,569.00
Bonded debt	197,000.00	188,000.00	197,500.00	184,500.00	168,500.00
<i>Elko</i> —					
Funds available	491,218.70	406,068.97	381,604.37	358,365.35	387,441.11
Assessable property	40,337,964.00	40,090,553.00	40,139,239.00	38,578,463.00	40,448,460.57
Bonded debt	415,100.00	357,950.00	331,950.00	303,550.00	384,850.00
<i>Esmeralda</i> —					
Funds available	69,237.76	59,731.97	55,512.59	81,227.15	77,632.87
Assessable property	3,633,499.00	3,557,051.00	3,499,073.00	3,445,951.40	3,388,748.81
Bonded debt	15,000.00	10,000.00	15,000.00	27,500.00	21,000.00
<i>Eureka</i> —					
Funds available	81,889.73	104,980.27	75,433.45	91,646.08	98,234.72
Assessable property	6,985,424.00	7,033,996.00	7,011,383.00	6,941,843.00	7,025,816.00
Bonded debt	1,800.00	91,200.00	85,600.00	119,000.00	113,000.00
<i>Humboldt</i> —					
Funds available	214,420.95	171,167.70	160,659.48	174,340.13	197,163.23
Assessable property	17,881,934.00	17,512,286.00	17,380,172.00	17,000,346.65	17,018,156.00
Bonded debt	208,240.00	222,780.00	197,330.00	208,000.00	165,000.00
<i>Lander</i> —					
Funds available	117,485.16	126,993.64	131,155.23	191,677.10	130,356.15
Assessable property	6,471,148.00	6,981,670.00	6,938,365.00	6,686,505.00	6,647,400.00
Bonded debt	95,000.00	99,000.00	115,000.00	163,000.00	151,500.00
<i>Lincoln</i> —					
Funds available	124,540.45	91,410.65	141,679.38	226,357.73	190,123.91
Assessable property	7,881,546.00	7,870,552.00	7,917,402.00	7,732,048.00	7,772,546.00
Bonded debt	191,000.00	283,885.00	289,605.00	519,000.00	455,600.00
<i>Lyon</i> —					
Funds available	194,474.45	162,726.92	145,074.98	156,442.53	228,657.70
Assessable property	11,230,917.00	10,259,873.00	10,130,387.00	9,837,621.00	9,891,180.00
Bonded debt	93,150.00	87,300.00	102,450.00	108,200.00	86,790.00

<i>Mineral—</i>					
Funds available	64,492.89	77,964.14	69,058.79	81,404.65	100,333.91
Assessable property	4,698,096.00	4,749,190.00	4,711,390.00	4,696,143.06	4,741,548.06
Bonded debt	205,814.68	184,314.68	161,814.68	137,907.34	119,907.34
<i>Nye—</i>					
Funds available	255,783.01	194,702.68	280,070.09	260,214.69	190,776.94
Assessable property	8,162,402.00	7,040,190.00	7,349,954.00	6,971,932.35	6,862,968.92
Bonded debt	65,000.00	65,000.00	59,000.00	50,500.00	74,000.00
<i>Ormsby—</i>					
Funds available	76,072.57	77,638.94	73,940.83	81,209.07	93,952.08
Assessable property	1,869,329.00	1,852,345.00	1,823,498.00	1,823,326.00	1,823,782.00
Bonded debt	183,500.00	175,250.00	160,500.00	146,250.00	134,500.00
<i>Pershing—</i>					
Funds available	123,510.78	122,823.49	129,425.61	143,803.92	163,316.50
Assessable property	13,218,272.00	13,082,209.00	13,144,895.00	12,912,943.00	12,872,519.00
Bonded debt	237,360.00	211,520.00	213,770.00	260,895.00	232,735.00
<i>Storey—</i>					
Funds available	55,307.78	31,157.86	46,115.21	54,502.15	54,788.21
Assessable property	2,532,556.00	3,059,508.00	3,190,759.00	3,246,397.14	3,193,018.91
Bonded debt	5,500.00	3,500.00	2,000.00		
<i>Washoe—</i>					
Funds available	773,821.85	815,774.58	613,483.57	481,082.62	600,335.48
Assessable property	36,060,605.00	36,829,570.00	37,263,195.00	37,858,120.00	39,059,320.00
Bonded debt	1,214,507.07	1,196,757.07	1,241,007.07	1,153,257.07	1,073,757.07
<i>White Pine—</i>					
Funds available	382,072.94	254,230.90	259,246.35	253,551.35	248,020.08
Assessable property	13,661,111.00	13,547,642.00	15,050,132.00	15,316,658.73	16,068,662.83
Bonded debt	378,300.00	353,700.00	329,100.00	316,818.04	303,089.30
Total available funds	\$3,514,629.87	\$3,164,220.06	\$2,980,414.42	\$3,069,193.41	\$3,185,749.54
Total assessable property (gross)	196,072,703.00	195,189,102.00	198,123,049.00	195,624,655.33	199,227,677.27
Total bonded indebtedness	4,317,017.79	4,383,239.63	4,313,565.42	4,608,506.91	4,253,098.96

REPORT OF
AUDIT OF STATE ACCOUNTS
AND RECORDS

HOOD AND STRONG
Certified Public Accountants

STATE TREASURER

Immediately upon our arrival in Carson City on May 9, 1927, a
audit was made of the funds which the records showed as being on
hand in the custody of the State Treasurer Ed Miller as follows:
Funds of the State Controller
Business Funds April 30, 1927
Hospital for Mental Diseases, to May 9, 1927
State Prison, to May 9, 1927
Hospital for Mental Diseases, to May 9, 1927
State Prison, to May 9, 1927
State Highway Department
State Prison, to May 9, 1927
Funds of the State Treasurer
Our report showed the following to be on hand

**REPORT OF THE AUDIT OF STATE ACCOUNTS AND
RECORDS BY HOOD AND STRONG, CERTIFIED
PUBLIC ACCOUNTANTS**

SAN FRANCISCO, August 10, 1927.

Honorable Board of Examiners of State of Nevada, Carson City, Nevada.

SIRS: Pursuant to your instructions, we have made an audit of the
accounts and records of the State Treasurer, State Controller, Nevada
State Prison, Hospital for Mental Diseases, and the State Highway
Department, and present herewith our comments thereon.

According to instructions, our examination embraced the period
January 1, 1923 (in those cases where the records were still in exist-
ence), to May 9, 1927, although we deemed it advisable in some
instances to examine financial transactions and records prior to the
year 1923 as well as transactions after May 9, 1927.

STATE TREASURER

Immediately upon our arrival in Carson City on May 9, 1927, a count was made of the funds which the records showed as being on hand in the custody of the State Treasurer, Ed Malley, as follows:

Funds of the State Controller.....		\$858,097.94
Balances in Funds April 30, 1927.....	\$820,852.48	
Receipts May 1, 1927, to May 9, 1927.....	37,245.46	
Nevada State Industrial Commission.....		(9,404.82)
Balance May 1, 1927.....	54,404.82	
Receipts May 1, 1927, to May 9, 1927.....	15,000.00	
Unpaid Bond Coupon.....		30.00
State Prison Stock Fund.....		408.43
Total.....		\$927,941.19

Our count showed the following to be on hand:

1. Gold, Silver, Currency and Copper Coins.....		\$20,464.72
2. Sundry Checks (which have since been converted into cash).....		114,743.19
3. Carson Valley Bank, Cashier's Checks.....		516,322.16
No. 6602, Dec. 31, 1926.....	\$300,257.27	
No. 6603, Dec. 31, 1926.....	40,000.80	
No. 6604, Dec. 31, 1926.....	67,065.00	
4. Advances made from State Funds anticipating warrants to be issued.....		637.70
May 4, 1927, Eva Hatton, Clerk Supreme Court.....	54.70	
May 3, 1927, Mildred Bray, Stenographer to Attorney-General.....	125.00	
May 3, 1927, G. F. Engle, Department of State Engineering.....	200.00	
April 5, 1927, Mildred Bray, traveling expenses.....	21.00	
April 26, 1927, Susan A. Thurman, nurse.....	237.00	
5. State Warrants paid.....		9,062.63
6. Industrial Commission Warrants paid.....		809.91
7. Deposits in Banks in State of Nevada.....		265,000.00

<i>Name of bank</i>	<i>Deposit</i>	<i>Secured by bonds</i>
		<i>Par value</i>
Washoe County Bank.....	\$10,000.00	\$12,000.00
Farmers & Merchants National Bank, Reno.....	15,000.00	18,000.00
Bank of Sparks.....	10,000.00	11,000.00
Reno National Bank.....	10,000.00	10,500.00
Lyon County Bank.....	10,000.00	13,000.00
Bank of Nevada Savings and Trust Co.....	10,000.00	13,000.00
Mason Valley Bank.....	10,000.00	22,250.00
Winnemucca State Bank and Trust Co.....	10,000.00	10,000.00
Scheeline Bank & Trust Co.....	15,000.00	17,250.00
John S. Cook and Co.....	10,000.00	12,000.00
Lovelock Mercantile and Banking Co.....	10,000.00	11,500.00
Tonopah Banking Corporation.....	10,000.00	11,500.00
Battle Mountain State Bank.....	10,000.00	10,000.00
McGill National Bank.....	10,000.00	12,000.00
Bank of Pioche.....	10,000.00	11,500.00
Farmers & Merchants National Bank, Eureka.....	5,000.00	9,000.00
Farmers Bank of Carson Valley.....	15,000.00	21,500.00
Nevada First National Bank.....	10,000.00	11,500.00
Virginia City Bank.....	10,000.00	10,000.00
Quinn River Bank.....	5,000.00	5,700.00
First National Bank of Ely.....	15,000.00	18,000.00
Ely National Bank.....	15,000.00	17,000.00
Capital City Bank.....	10,000.00	11,500.00
Lander County Bank.....	10,000.00	14,200.00
Henderson Banking Co.....	10,000.00	13,500.00
	\$265,000.00	\$327,400.00

Total.....		\$927,940.31
Moneys on hand with State Treasurer, as shown above.....		927,941.19
Difference.....		\$0.88

With reference to item No. 3 "Carson Valley Bank, Cashier's Checks \$516,322.16," in as much as these have not been converted into cash, coupled with the fact that by virtue of the lapse of time between their date of issue December 31, 1926, and May 9, 1927, these, if valid instruments of the bank, become to all intents and purposes deposits of State funds in a bank and are not collaterally secured in accordance with State laws, and the State Treasurer is short \$516,322.16; the difference of 88 cents mentioned above may for all practical purposes be disregarded. The three cashier's checks in question No. 6602, No. 6603, and No. 6604, are on regular Carson Valley Bank cashier's check form, signed by H. C. Clapp, Cashier, in favor of Ed Malley, State Treasurer, but on the records of the Carson Valley Bank these checks are entered as follows:

No. 6602 in favor of J. W. Adams.....	\$1.30
No. 6603 in favor of S. C. Smith.....	1.25
No. 6604 in favor of Geo. Jones.....	2.00

With regard to item No. 4 "Advances made from State Funds anticipating warrants to be issued" in the sum of \$637.70, this represents State moneys illegally disbursed by Mr. Malley, whose function as State Treasurer is to act as disbursing officer only upon documentary authority of the State Controller.

We made a very complete test check of the paid warrants, but on account of the vast number of such documents, as well as the relative unimportance of many of a minor amount, we did not examine each individual warrant. It came to our attention that many warrants were not endorsed by the payee, indicating laxity on the part of the Treasurer's office, and causing doubt in our minds as to whether these warrants have been legally paid. It is possible that for these unendorsed warrants, the State held an assignment in favor of the Treasurer, but in view of the fact that some assignments had been destroyed and the balance removed from the office, it leaves the State in a position whereby a demand could be made on it for certain payments and its only recourse would be to Mr. Malley. Mr. Malley stated that he destroyed certain assignments, and the balance were his personal records. We believe that assignments and assignment records are a part of the State records and should be properly maintained and retained for reference.

With reference to item No. 7 "Deposits in Banks in the State of Nevada \$265,000.00," the statutes provide that moneys may be deposited by the State Treasurer in banks, provided the receiving bank deposits with the State Treasurer, as collateral security, bonds of the United States of America, State of Nevada, or its political subdivisions, to the value of 115% of the sum deposited. Reference to the statement presented herewith indicates that this requirement is not being carried out. The State Treasurer is holding as part of a collateral deposit from the Ely National Bank, Territory of Hawaii bonds of a par value of \$2,500, which, as far as we can ascertain, does not comply with the statute.

We have verified the various bank balances comprising the \$265,000, have inspected the securities deposited by the various banks as collateral to secure deposits of the State, of the Nevada Industrial Commission and the University of Nevada, examined the Trust Fund Bonds

held by the Treasurer for account of the Irreducible University Fund, State Permanent Fund, University 90,000-acre Grant Fund, Permanent School Teachers' Fund, Sheep Inspection Fund, and Livestock Inspection Fund, and have verified the transactions affecting the Trust Fund Bonds during the period of our audit. We also verified the bonds of the Industrial Commission and found them in agreement with a letter submitted by the Commission.

We have made tests of the various sources of income, in many instances sending out confirmatory requests to which we received satisfactory replies, and in our opinion the income of the State, except as herein later to be noted, has been properly recorded.

Correspondence on file between the State Treasurer and the Carson Valley Bank is to the effect that certain coupons attaching to City of Fallon Sewer Exchange 6% Bonds, which were deposited by the Carson Valley Bank as collateral, have been lost and the State Treasurer is liable to the Carson Valley Bank for these coupons which aggregate \$180. During our audit we noticed that the State Permanent School Fund has not received credit in the sum of \$208.33, due to the fact that an error was made in computing interest on University Building Bonds owned by the State Permanent School Fund for the period January 1, 1926, to November 1, 1926.

It is apparent that the State has lost the interest on the sum of \$516,322.16, at least subsequent to January 1, 1927. It may later be of extreme importance to the State to ascertain the various dates of shortages and their amounts which culminated in the shortage of \$516,322.16. We have not gone into this feature and believe that any determination as to periodic shortages would have to be based upon an examination of records at present not available to us. In this connection, we present the following list relating to moneys apparently turned over to the State Treasurer by the State Controller, ex officio Insurance Commissioner:

TREASURER'S RECEIPTS		CONTROLLER'S BANK ACCOUNT DEBITS	
<i>Date</i>	<i>Amount</i>	<i>Date</i>	<i>Amount</i>
Apr. 6, 1915.....	\$11,947.00	Apr. 7, 1915.....	\$11,947.00
Dec. 31, 1915.....	1,858.92	Jan. 8, 1916.....	1,858.92
June 22, 1916.....	5,000.00	June 22, 1916.....	5,000.00
Dec. 5, 1916.....	5,000.00	Dec. 9, 1916.....	5,000.00
Dec. 30, 1916.....	4,706.74	Feb. 3, 1917.....	4,706.74
Dec. 31, 1917.....	14,983.16	Jan. 4, 1918.....	7,500.00
		Mar. 7, 1918.....	7,483.16
Apr. 13, 1918.....	5,000.00	Apr. 15, 1918.....	5,000.00
Dec. 31, 1918.....	9,808.67	Mar. 18, 1920.....	9,808.67
Dec. 31, 1919.....	16,882.77	Apr. 7, 1921.....	16,882.77
Dec. 31, 1920.....	19,182.53	Dec. 20, 1922.....	19,182.53

The column headed "Treasurer's Receipts" has been prepared from the receipts on file in the Controller's office, and the column headed "Controller's Bank Account Debits" was prepared from that individual's bank account as shown by the bank ledger. This statement shows nothing unusual in the first four items but, assuming the Treasurer's receipts to have been what they purport to be, *i. e.*, a receipt by him of moneys turned over by the State Controller in the form of a check,

we notice that the check receipted for on December 30, 1916, in the amount of \$4,706.74 was not deposited until February 3, 1917, presumably for the reason that the Controller, with the Treasurer's knowledge, did not have sufficient funds to meet the check. On December 31, 1917 (again assuming the transaction to be bona fide), the Treasurer issued a receipt to the Controller in the sum of \$14,983.16 and the Controller's shortage, again with the knowledge of the State Treasurer, becomes more apparent in that he gave the State Treasurer two checks to cover his 1917 collections, one check of \$7,500 being deposited on January 4, 1918, but waiting until March 17, 1918, to deposit the other check of \$7,483.16, thereby giving the Controller over two months' time in which to effect collections on 1918 fees to provide for his 1917 checks. The Controller's check covered by the Treasurer's receipt of December 31, 1918, in the sum of \$9,808.67, was not deposited for almost fifteen months. The same remarks apply to the December 31, 1919, check in the sum of \$16,882.77 which was cashed on April 7, 1921; and on December 31, 1920, a receipt was issued to the State Controller in the sum of \$19,182.53, for which his check was not cashed until two years later, to wit, December 20, 1922. In as much as we have not had access to the Treasurer's personal account, and that in the ordinary course of State business the Controller's checks for collection would be turned over to the State Treasurer, we have assumed that in all the instances exhibited in the immediately foregoing statement the Treasurer did receive the checks specified.

The following matters came to our attention during our audit of the Treasurer's office: The manner in which State bonds and the coupons relative thereto were handled constitutes a most unbusiness-like procedure. In the first place, bonds as printed bear no number, the number being later improperly entered either in ink or on the typewriter. It came to our attention in numerous instances that a bond would be printed up with a par value of \$500 and at some later date the figures "\$500" would be crossed out and other figures inserted thereon. We give the following concrete example which is but one of many:

State of Nevada Highway Bond (one bond printed for \$500) representing Nos. 1001 to 1050, inclusive, on which was inserted in pen and ink over the printed figure \$500, "50 bonds" and a typewriter insertion made reading "This represents 50 bonds." In the body of the bond, which states, " * * * The State of Nevada will pay * * * " the \$500 was not changed. This particular bond, which is signed by Emmet D. Boyle, Ed. Malley, and Geo. A. Cole was at one time in the possession of Washoe County Bank. We have no opinion as to whether this bond was raised before being legally issued or after; if the State officials legally signing the bonds placed their signatures thereon after the alterations had taken place, it is, to say the least, very unbusiness-like; if this bond was raised after the State officials legally completed the same, the possibilities of manipulation naturally are very great, and it becomes impossible to determine whether or not bonds are illegally in circulation.

Bond coupons aggregating \$13,305 were paid by the Treasurer's office without the bond coupons being cancelled, and bonds themselves which had been redeemed were also found on hand uncanceled.

It also came to our attention that bonds have been redeemed on

other than interest dates. In certain instances bonds were on hand which were not signed by Mr. Malley and we were informed that this was for the reason that his wrist was broken. These instruments should have been signed by Mr. Malley at the first available opportunity.

We desire to make the following recommendations applicable to the Treasurer's office:

1. The law requiring cash to be carried should be lived up to, and deposits in banks only made in accordance with the terms of the law. Cashiers' checks should not be part of the Treasurer's cash unless they are supported by legal collateral security to the value of 115%.

2. The practice of the Treasurer making advances out of State funds on account of assignments of warrants later to be issued should be discontinued.

3. All moneys should be handled through the Controller. The Treasurer should not be permitted to accept any moneys except upon order of the State Controller. In this connection we would refer you to the Revised Laws of 1912, section 4173 (section 20), which reads as follows:

Whenever any such debtor or debtors to the State have any such dues to the State ready to pay over, it shall be the duty of such debtor or debtors to call on the Controller for settlement of his or their account; and after such settlement, it shall be the duty of the Controller to issue his written or printed order, beginning with the number one and running in numerical order until the end of the fiscal year, and directed to the Treasurer, to receive from such person making such payment, stating in such written or printed order the amount of money to be paid, in such form as he may prescribe, and hand said written or printed order to said debtor or person offering to pay money, who shall take the same to the Treasurer and pay over to him the amount specified in said written or printed order, and take from the Treasurer a receipt for the said amount; and on delivery of said receipt to the Controller, it shall be his duty to give to said debtor a discharge for the said amount; and the Controller shall immediately charge the Treasurer with the same, and in no case shall a discharge be granted to any debtor but on the delivery to the Controller of the Treasurer's receipt, predicated on a previous and corresponding written or printed order, to pay such amount into the Treasury, in the manner prescribed in this Act.

This section, which was later repealed, is, in our opinion, a very valuable one and while its procedure entails a certain amount of clerical work, it embodies certain safeguards to the State, the value of which is immeasurably greater than the additional work it involves.

4. Assignments should be properly recorded and permanently maintained on file.

5. The Treasurer should secure from the Controller a list of warrants issued, in order that he may be sure that warrants presented to him for payment are not fictitious or have not been raised in amount.

6. It is apparent that the Treasurer's bond, which at present exists in the sum of \$100,000, is inadequate, when it is borne in mind that in addition to the custody of State moneys of approximately \$1,000,000,

he is also the custodian of bonds deposited as collateral by banks as well as Trust Fund bonds, aggregating in total close to \$5,000,000.

7. All State funds should be placed in the Treasury and handled through the Controller in the regular way. At present the Industrial Commission, in so far as its moneys are concerned, apparently functions as an independent institution and not as a part of the State. The Stock Prison Fund also has been in the Treasury but not handled through the Controller.

8. The State Treasurer should maintain adequate records governing any non-State moneys of which he is the custodian, and should be required once a month to make a sworn statement setting forth in detail these non-State moneys in order that they may be verified at the time State moneys are verified. In as much as the possession of non-State moneys on hand in the Treasurer's office can readily be used to cover up a shortage of State moneys, we strongly urge the adoption of this particular recommendation.

9. State moneys may be paid to the Treasurer at any time, and all State moneys should be turned into him no less frequently than once a month and not later than the tenth of the following month in so far as collections of the preceding month are concerned, except where otherwise prescribed by law.

10. Under no circumstances should warrants be paid where no funds are available. It has been the practice in so far as warrants drawn against the State Vocational Education Fund are concerned, to honor these warrants even though no cash was available in this fund.

STATE CONTROLLER

We made adequate tests of claims and warrants for the purpose of determining that they bore the proper approval and had the auditing data attached, and checked these warrants to the Warrant Register, verified the arithmetical accuracy of the Warrant Register, as well as the total cash postings, and checked the warrants outstanding against the list on file in the Controller's office. As far as we were able to determine, with the exceptions which will be noted hereinafter, all warrants recorded in the Controller's records appeared to be issued for valid expenditures of the State. There was, however, presented for our inspection by Mr. George Wingfield, a document in the following form, on the stationery similar to that used by the State Controller in drawing State warrants:

STATE OF NEVADA No. A-56272
CONTROLLER'S WARRANT
CARSON CITY Jan. 25, 1926
THE STATE TREASURER WILL PAY
To THE ORDER OF Carson Valley Bank \$392,700.00
Three hundred and ninety-two thousand seven hundred dollars
OUT OF THE State Per. School FUND
APPROPRIATION Bond Purchases
For Purchase of Bonds
BILL No.

GEO. A. COLE,
State Controller

Our inspection of the State records failed to disclose any authority for the issuance of this warrant, nor was the same registered.

A warrant bearing No. A-56272 was, however, lawfully issued and properly recorded several months later covering the purchase of a typewriter.

It was found that properly approved lists of claims were generally on file; these approvals had all the outward appearance of being correctly made. In some few instances, however, they bore only one approval, whereas the prescribed procedure requires two signatures, but we believe this omission was an oversight rather than the general rule. This also was true of the approval by the heads of departments. We, however, are of the opinion that these approvals were more or less superficial in view of the data that was attached to the claim itself and used as a basis of drawing the warrant. Statements from the concerns rendering the service were used frequently in place of the bill from the company or individual. The stationery of the State was used to prepare invoices instead of the company's own stationery. The pay rolls from some departments and institutions were merely lists of names and amounts without any further evidence that these pay rolls were proper. While there seems to be no definitely established rules as to the submission of traveling expenses, there seems to be a general understanding among State officials that the actual bills for traveling expenses should be submitted or an affidavit taken to the effect that these expenses were actually incurred for the benefit of the State. While many lived up to this unwritten rule, there were as many who did not submit the expense bills or submit in lieu thereof a statement to the effect that they were just expenses. There were several claims

presented and warrants drawn for the Capitol Commissioners purporting to be for stamps in the amount of \$500. The Postmaster regularly supplies a receipt to anyone asking for the same, and it would seem quite essential and regular that in the purchase of stamps in such a large sum as this a receipt should have been obtained and attached to the claim presented to the State Controller. An expense bill drawn on the Chaloner Visual Education Fund in favor of M. R. Harrington in the sum of \$1,200 is entirely unsupported by any vouchers or evidence of this money having ever been spent. Claims drawn from this fund, according to the Act accepting the money from Mr. Chaloner, are not exempt from the usual procedure in the case of State expenditures. The balance remaining in this fund at the end of 1926 was withdrawn by Warrant No. 56533. According to the following letter received from Mr. Cecil W. Creel it will be seen that this balance was removed from the State Treasury without any expenses having been incurred up to that time:

COOPERATIVE EXTENSION WORK
IN
AGRICULTURE AND HOME ECONOMICS,
STATE OF NEVADA

June 14, 1927.

HOOD AND STRONG, P. O. Box 205, Carson City, Nevada.

GENTLEMEN: With reference to State of Nevada warrant No. 56533 for \$179.16. This warrant represented the balance in the Chaloner Visual Educational Fund and was transferred to me as Director of Agricultural Extension upon order of Governor J. G. Scrugham before his retirement from office, with the request that the money be deposited in a bank and be disbursed for such educational work as Mr. J. Armstrong Chaloner might desire. The money was accordingly deposited in the Scheeline Banking & Trust Co., and disbursements have been made by me as Director of Agricultural Extension in accordance with Mr. Chaloner's request. * * *

Very truly yours,

NEVADA EXTENSION SERVICE,

(Signed) CECIL W. CREEL,

Director.

All actual invoices prior to December, 1923, have been removed from the office of the State Controller and have apparently been destroyed. We believe that this is illegal and contrary to all proper government practice. All public records should be maintained and delivered to each successor in office, only being destroyed if proper permission has first been secured from the Legislature.

It came to our attention that warrants are outstanding beyond the statutory time, in fact back as far as 1918. The law provides that any warrants unpaid three years after the date of issue shall be cancelled and steps should be taken to comply with this law.

With reference to warrants drawn, which have been assigned, the proper procedure contemplates that a copy of the assignment should

be in the Controller's possession. The warrant to which this assignment relates should be made out to

"John Doe, Assignee of Mr. (the creditor of the State)."

Proper records should be kept in the Controller's office of orders to deliver warrants to other than the State creditor, and of course, assignment records should also be properly maintained.

It was apparent that appropriations have been improperly handled and manipulations have occurred as between appropriations. Further comment on this particular subject will be made when discussing the affairs of the State Penitentiary. Appropriations should be kept open until all expenses incurred within the year have been disposed of, and not charged against current appropriations. The appropriation covering the biennium 1927-1928 for the Prison General Support has been improperly burdened to the extent of approximately \$2,500 on account of the payment of expenditures applying to 1926. The outgoing administration exceeded its authority in permitting expenditures in excess of the appropriation, and the present administration should request the Board of Examiners for a deficiency appropriation to provide for the deficiency of the prior administration. Similar remarks apply to appropriations for the Nevada State School of Industry, the State Orphans' Home, Superintendent of Public Instruction, State Printing Office, Capitol Commissioners, and Nevada Hospital for Mental Diseases. It is noteworthy that no overdrafts are exhibited in the appropriations of the previous administration, which would have been the case if it had properly accounted its expenditures.

There appears to be an opinion among State officials that there is something within the statutes which precludes moneys derived from sales of products of State institutions and excess supplies being credited to appropriations, and this opinion results in moneys being spent by State officials other than through the regular channels and without the statutory control. We present the following excerpts from the Statutes and the Constitution:

Chapter 187, Laws of 1913—

SECTION 1. The products of any State institution, or any article, not required for its own use or consumption, may be sold by the official in charge of such institution at its reasonable market value, and the proceeds of such sale shall be deposited in the fund or appropriation for the support of such institution and not in the General Fund. (The italics are ours).

7573. Revised Laws of 1912—

All sums that are now or may hereafter become due to the State for any manufactured articles sold, or for labor performed * * * and all moneys thus received shall be paid into the State Treasury and the Treasurer shall place the same to the credit of the State Prison Fund.

Constitution, Art. 277, Sec. 19—

No money shall be drawn from the Treasury but in consequence of appropriations made by law.

From the foregoing we are of the opinion that all moneys received from extraneous sources should be paid into the State Treasury.

We believe that all State institutions should keep records which will enable them to check with the Controller and should verify the balances which exist in funds and appropriations.

We confirmed, wherever it was possible to do so, the balances in the various funds as shown by the Controller's ledger. Corresponding with all officials from whom we might obtain information, we were advised by many that they have no bookkeeping records and rely on the Controller for advice as to the status of their respective funds. The Department of Pharmacy keeps records of prescriptions but does not check with the Controller as to the receipt of moneys by the Treasurer.

The present warrant register and system of filing the claims supporting the warrants drawn does not form a record which is convenient for the use of the office nor is it susceptible to ready audit. The register does not establish the fund or appropriation from which the warrant is drawn; the segregation and distribution of the State expenditures are prepared outside of the warrant register on adding machine tapes which are accumulated in a voluminous and unwieldy file month by month. This file is not only in poor form but is not a substantial record. It is very burdensome to determine from the basis of the warrant register the fund or appropriation from which the warrant was drawn, and on the other hand it is also difficult to determine from the appropriation and fund ledgers the composition of the entries in these records. A warrant register could be easily devised which would exhibit, as at present, the total of the warrants drawn and segregate them as between the General Fund and the other funds as well as the appropriations within the General Fund itself. This record could be prepared in duplicate on the same machines which are now used, thereby providing a copy for the use of the State Treasurer. Regular ledger accounts should be used which would exhibit against the amounts charged the appropriations and funds, the warrant numbers of the amounts constituting the total of the entry. The same number as is used for a warrant should be used for filing, thereby permitting a ready and direct reference between the warrant and the bill rather than a separate index as is used at the present time.

The claims as generally submitted at the present time call for an intimate personal knowledge of the funds and appropriations in order to make the proper entries. The Controller should insist that the claims coming to him should show distinctly the fund, or if an appropriation, the chapter of the law authorizing the appropriation.

STATE CONTROLLER AND EX OFFICIO INSURANCE COMMISSIONER

The records of this department were not maintained in a manner which would permit them to be readily audited. Receipts to be issued were not numbered until they were sent out by the Insurance Commissioner, and it was his practice to send out official receipts *before* he received the moneys due the State. If a receipt was returned to him the number which he placed on the receipt was assigned to another receipt.

No State record of cash deposits or checks issued was available, although dozens of checks had been issued against the bank account

maintained by the Insurance Commissioner. We endeavored to ascertain what became of checks and deposit slips on this account and the following letter, which is addressed to the present Controller, explains the situation:

CARSON CITY, NEVADA, May 17, 1927.

MY DEAR MR. PETERSON: I am sorry that I cannot at this late date advise you where to find the statements you mention.

It is possible, even probable, that in cleaning up the office for your reception we included them among the waste that was carried off. It was my intention that nothing but what you would need would be left to confuse you. I suggest, however, that the bank should be able to furnish the information required.

Very respectfully,

(Signed) GEO. A. COLE.

Reference to a statement which we have submitted on page 4 of this report shows that for the period from January 1, 1915, to December 31, 1920, the Treasurer only issued ten receipts to the Insurance Commissioner purporting to be for moneys received from the latter official. Reference to the account of the Insurance Commissioner in the bank, however, indicates that during his term of office numerous checks were issued in amounts other than those shown on Treasurer's receipts issued to him, and had any intelligent audit been made of the accounts of the Insurance Commissioner any time in the last ten years there would have been sufficient indications of irregularities as to warrant further investigation of the State finances.

Receipts as evidenced by the cash record can not be readily separated for any particular month as moneys might be received in June and inserted under January dates.

The ledger, which was apparently merely kept as a check on the insurance companies, was very poorly maintained. The additions of the cash book was rarely made in ink, and errors were found in additions. In the year 1922 the amount exhibited by the cash book was settled with the Treasurer for \$200 less. No proper check was made between the amount of cash received and on hand.

The books showed no evidence of ever having been audited by the State Auditor, and in any case, even though an audit was made, he could not have asked for evidence of cash collected and have verified its proper disposition.

We circularized all companies which have discontinued doing business within the State and believe additional licenses may be collected. The present Insurance Commissioner has already discovered several companies who were delinquent in paying fees to the State.

Recommendations

We advocate that receipt books be numbered at the time of being printed; that they be controlled by an independent checking authority, such as the State Auditor, who should issue these books to the Insurance Commissioner and periodically verify the transactions in the Insurance Commissioner's department. A proper cash book and ledger should be installed. All funds received in this department should be turned over to the State Treasurer at least once a month.

BOARD OF EXAMINERS

It is apparent that this body has not functioned properly. Perhaps its most important duty was to make a monthly verification and count of the funds which should be on hand in the custody of the State Treasurer.

We examined the affidavits of money counts on hand in the office of the Secretary of State and present the following list showing the dates of the existing affidavits:

<i>Date</i>	<i>Certified by</i>
January 31, 1919	Boyle and Brodigan.
June 2, 1919	Boyle and Brodigan.
June 30, 1919	Boyle and Brodigan.
July 31, 1919	Boyle and Brodigan.
August 30, 1919	Boyle and Brodigan.
October 1, 1919	Boyle and Brodigan.
October 31, 1919	Boyle and Brodigan.
November 29, 1919	Boyle and Brodigan.
April 1, 1920	Boyle and Brodigan.
May 29, 1920	Boyle and Brodigan.
August 31, 1920	Boyle and Brodigan.
September 30, 1920	Boyle and Brodigan.
October 30, 1920	Boyle and Brodigan.
November 30, 1920	Boyle and Brodigan.
December 31, 1920	Boyle and Brodigan.
January 31, 1921	Boyle and Brodigan.
February 28, 1921	Boyle and Brodigan.
March 31, 1921	Boyle and Brodigan.
May 31, 1921	Boyle and Brodigan.
June 30, 1921	Boyle and Brodigan.
July 30, 1921	Boyle and Brodigan.
August 31, 1921	Boyle and Brodigan.
October 1, 1921	Boyle and Brodigan.
October 29, 1921	Boyle and Brodigan.
November 30, 1921	Boyle and Brodigan.
December 31, 1921	Boyle and Brodigan.
January 31, 1922	Boyle and Brodigan.
February 28, 1922	Boyle and Brodigan.
May 3, 1922	Boyle and Brodigan.
June 3, 1922	Boyle and Brodigan.
February 2, 1923	Scrugham, Greathouse, and Diskin.
March 20, 1924	Greathouse and Diskin.
March 27, 1926	Scrugham, Greathouse, and Diskin.
December 31, 1926	Scrugham, Greathouse, and Diskin.
April 8, 1927	Balzar and Greathouse.

For the period January 1, 1922, to December 31, 1926, the cash in the possession of the Treasurer should have been verified sixty times, instead of which the affidavits on file show only eight verifications; only one was made in the entire year of 1923, one in 1924, none in 1925, and two in 1926.

No proper verification was made of State funds on deposit by the Treasurer in State banks, and had an intelligent count been made of the State Treasurer's moneys any time in the past several years the condition of which the present unfortunate situation is an outgrowth would have been discovered long before it assumed its present proportions.

The function of the Board of Examiners in so far as it pertains to the counting of the Treasurer's funds should be more than merely routine. A heavy responsibility attaches to this official body; all

checks in possession of the State Treasurer at the time of count should be immediately converted into cash and the Board of Examiners should keep a detailed list of the moneys count and their composition.

The Board at no time, as far as we could ascertain, made any request on the Industrial Commission as to its cash balance.

We notice that members of the Board of Examiners approve their own claims against the State. We believe that a member's claims should be approved by two other members of the board.

NEVADA STATE PRISON

At various intervals new sets of books were inaugurated to provide for the accounts of the Prison, these records being incompletely maintained to a certain point and then abandoned and a new set opened. The last set apparently commences in June, 1925. We are unable to find any entry in 1925 prior to this date covering receipts and disbursements into or out of the Stock Trust Fund, the date mentioned covering also the initial transactions in the Revolving Fund.

We audited the disbursements of the State Prison Fund, using as a basis the Controller's records on account of the manner in which certain prison records were maintained, coupled with the absence of individuals who had maintained these records, which precluded us from obtaining verbal information. In many cases invoices in support of claims were missing, claims being paid on statements only, and in other cases invoices were made out on State stationery.

Various matters came to our attention in the course of our audit of the State Prison, which we believe to be irregular. Appropriations were not handled in the manner for which they were authorized. As an example, the sum of \$8,219.73 was drawn from the Prisoners' Industrial Training Appropriation for construction, and the sum of \$1,780.25 likewise withdrawn on the same appropriation for support. The Prisoners' Industrial Training Appropriation is created in order that the prisoners, during the term of their incarceration, may receive training and be profitably employed which will assist them after they become discharged from the penitentiary, and prisoners suffer to the extent that moneys appropriated for the purpose named are not used for their benefit and the intentions of the Legislature are defeated. Additionally, the sum of \$8,308.76 was withdrawn from the Prison General Support Appropriation and used for construction purposes and the sum of \$1,926.28 was transferred from the New Prison Building Fund to the Prisoners' General Support Fund. These acts of the Warden, Board of Examiners, and Controller are illegal, usurping the powers of the Legislature. An open, aboveboard method has been provided for handling a deficiency.

It would appear that moneys were expended on the construction of the penitentiary in excess of those provided by the New Prison Building Fund, at least to the extent as shown above, and in addition there remained unpaid at the end of the last biennium construction and general support bills in excess of \$2,500.

We obtained directly from Washington a statement of moneys paid to the State of Nevada for Federal prisoners' maintenance, and present in the following statement a comparison showing the amounts reported

as paid to the State of Nevada by the Federal Government as against the amount deposited with the State Treasurer as per his records:

GOVERNMENT DISBURSEMENTS		DEPOSITED WITH STATE TREASURER		DIVERTED
<i>Quarter Ending</i>	<i>Amount</i>	<i>Date</i>	<i>Amount</i>	<i>Amount</i>
June 30, 1925.....	\$71.25	Dec. 31, 1925.....	\$57.00	\$14.25
Sept. 30, 1925.....	5,015.00	Dec. 31, 1925.....	4,044.00	971.00
Dec. 31, 1925.....	8,721.25	Jan. 27, 1926.....	6,945.00	1,776.25
	\$13,807.50		\$11,046.00	\$2,761.50

It will be noticed that the total of the differences as shown in the last column represents the deficiency of the amount deposited with the State Treasurer as against that received from the Federal authorities, equaling 20% of the amount reported by the Federal Government as being paid to the State. In other words, out of the Federal allowance of \$1.25 a prisoner per day, 25 cents was not deposited with the Treasurer.

It would appear that this 25 cents per man per day was withheld by the Warden or paid to him by the Treasurer out of the Federal Prisoners' subsistence remittance by authority of the Board of Prison Commissioners. The following transcript of Minutes of Board of Prison Commissioners as recorded on page 28, volume 4, of the Minutes of the Board of Prison Commissioners and signed by ex-Governor J. G. Scrugham, gives the Warden 25 cents per prisoner per diem:

OFFICE OF THE STATE CONTROLLER,
CARSON CITY, NEVADA, July 1, 1925.

The Board of Prison Commissioners met on the above date.

Present—Hon. J. G. Scrugham, Governor; Hon. W. G. Greathouse, Secretary of State.

The following business was transacted:

Upon the request of the Federal Department of Justice, it was moved, seconded, and carried that the Board approve the taking of Federal prisoners into the State Penitentiary at the rate of \$1.25 per prisoner, such charge to cover the cost of feeding, housing, medical attention, and increased compensation to the bookkeeper, commissary, night sergeant, captain of the guard, and warden. Said increase being made because of the increased duties involved. Commencing July 1, 1925, the compensation of the bookkeeper is to be \$200 per month, commissary is to be \$160 per month, night sergeant is to be \$150 per month, captain of the guard to remain at \$200 per month, continuing after construction work is completed, and the Warden is to receive 25 cents per prisoner per diem. These added compensations to be effective only while Federal prisoners are being confined, and all added expenses are to be paid from the funds received from the Federal Government for that purpose. The Board may later make such adjustments in the above arrangements as may appear necessary.

(Unsigned)

Clerk.

Approved: (Signed) J. G. SCRUGHAM, *Governor.*

It will be noticed that ex-Governor Scrugham grants and approves an increase in the compensation of the Warden of the State Prison, which we believe to be an illegal act in view of the fact that the compensation of the Warden is set by the Legislature. The effect of this illegal grant was to increase the Warden's compensation for the six months ended December 31, 1925, from \$1,800 to \$4,561.50.

It is a fact that in December, 1925, deposits were made in the Carson Valley Bank in the sum of \$2,733.97 (as against the difference which we developed of \$2,761.50) and placed to the credit partly of the Prisoners' Funds account and partly to the Revolving Fund account without any explanation appearing within any of the State records.

We also noticed that a deposit in the form of currency of \$1,000 was made on July 22, 1925, to the credit of the Prisoners' Fund. In an endeavor to obtain an explanation of this deposit, which did not show in the Prisoners' Fund account, we questioned Mr. J. H. Myles, who was a Deputy Auditor at the time, and he advised us that he made the deposit, having received the money from Mr. Ivan Jeffries, the State Auditor, who was depositing for W. J. Stock, the Clerk in the prison. Mr. Myles stated to us that this deposit was to cover up a shortage existing in Prison Funds at that time.

At the end of the year 1926, Warden Maxwell received a warrant for \$300 which was drawn on a claim giving as the basis therefor that this amount was for compensation as Officer in Charge of Federal Prisoners. This was in addition to his regular salary warrants.

There was created without any legal authority, as far as we were able to ascertain, a fund known as the Stock Prison Fund, the apparent purpose of which was to take care of moneys received from the sale of live stock and produce of the prison farm, which moneys were to be used to purchase live stock for the farm. While the creators of this fund may have had good intentions, the apparent object was not carried out and the moneys were not properly handled. Instead of purchasing live stock, part of the money was used to purchase food for the prison and \$5,126.80 was used for general prison purposes. The moneys received from the sale of live stock and farm supplies did not pass through the Controller's office, but were turned over to the State Treasurer and kept in his custody. Disbursements were made therefrom by the Warden drawing a draft on the Treasurer, attaching thereto the bills covered by the draft, which, after being approved by the Board of Examiners ultimately found its way to the Treasurer, who honored the same out of the cash in his possession. As we have commented heretofore, all moneys should find their way into the State Treasury through the channel of the State Controller.

All sales of farm products as evidenced by the records were not, however, placed in the Stock Prison Fund, as it came to our attention that certain moneys derived from the sale of farm products and live stock were placed in the Revolving Fund, to which reference will be made later.

It further came to our attention that considerable sales of farm products were being regularly made, and, in an endeavor to check this up, we addressed communications to a great many firms who had made such purchases from the State requesting them to advise us of the respective amounts. We obtained replies from all of them and were

able to check them satisfactorily with the exception that the Imelh Meat Company failed to reply to our request, and we addressed a second request on the 17th of June and so far have received no response from them.

The records indicate that sales of farm products were made to outsiders and the amount of money received does not correspond to the ranch records, which indicate that the following sales were made to the Arlington Hotel:

Nov. 2, 1926—190 lbs. veal at \$0.09 per lb.....	\$17.10
Nov. 27, 1926—175 lbs. veal.....	10.35
365 lbs. veal.....	<u>\$27.45</u>

for which the records indicate they remitted \$21.90, equal to 6 cents per pound, and

Nov. 24, 1926—201 lbs. pork at \$0.18 per lb.....	\$36.18
Nov. 27, 1926—198 lbs. pork at 0.18 per lb.....	35.64
399 lbs. pork at \$0.18 per lb.....	<u>\$71.82</u>

for which they remitted for 322 pounds the sum of \$64.38. On October 24, 1926, they purchased 429 pounds pork at 21 cents, equal to \$90.09, for which the records indicate they remitted for 114 pounds, \$21.84.

We also noticed a sale to Pete Pierini on December 15 for 220 lbs. poultry at 16 cents, or \$37.40, for which we were not able to find a remittance from him. On October 19, 1926, P. Mooney received 200 lbs. potatoes for \$3.20, and on March 6, 205 lbs. for \$4.10 for which we can find no remittances.

The records show a charge against J. D. Feneto in May, 1926, amounting to \$161.75 as follows:

Breeding six mares.....	\$120.00
Hay.....	37.50
Hay.....	4.25
	<u>\$161.75</u>

for which we could find no remittance. In July, 1926, we noticed a record of material out of the commissary consisting of lumber, paint, nuts, bolts, etc., aggregating \$17.25, supplied to the Warden. We have no knowledge as to what this was for or whether he should have paid for same.

The farm records only show sales of products to outsiders in the year 1926. There was no way of verifying sales made prior to December, 1925.

Some time during the year 1921 it apparently came to the attention of the State Controller that the Warden had in his custody, or should have had in his custody, a Revolving Fund of \$1,000, as in that year the Controller made an entry in his records crediting surplus and charging State Prison Revolving Fund \$1,000.

We were not able to determine how or when this Revolving Fund was created or what appropriation was drawn upon. However, since that time, this Revolving Fund was not used in the sense that a Revolving Fund is ordinarily contemplated.

Ordinarily a Revolving Fund should only receive moneys either to increase its amount or to reimburse it for moneys which have been

drawn from it. In the instant case, however, moneys from any and all sources have been added thereto. We present the following copy of a letter which is recorded on February 7, 1924, volume 3 of the Minutes of the State Prison Board also sitting as a Board of Examiners, and paragraph No. 3 gives the Warden authority to place in the Revolving Fund moneys from any source that he may see fit as well as to disburse moneys therefrom:

February 7, 1924.

HON. D. S. DICKERSON, *Warden Nevada State Prison, Carson City, Nevada.*

DEAR MR. DICKERSON: At a meeting of the Prison Board held at the Governor's office this morning, the matter of "Board" bill of the prison construction workmen was gone into very carefully, and the result of the meeting was as follows:

1. All bills presented to date were passed.
2. Supt. A. W. Preston, and Engineer G. E. Sterne, are to receive free board and lodging, if they wish to eat and sleep on the premises. All other workmen employed on construction are to be charged board at the rate of 75 cents per day, lodging free. This applies where they eat two or more meals per day.
3. All state warrants received as reimbursements from prison construction, or from any other source, or any checks or cash items due the prison fund are to be deposited to the credit of the Prison Revolving Fund. Said deposits may be checked out in payment of local or outside bills covering supplies for the prison commissary.
4. Officers or guards traveling under the directions of the Warden are to be instructed as to the necessity of securing receipts for all expenditures while so traveling. Tipping or porters' fees will not be allowed.

Yours very truly,

STATE PRISON BOARD.

Also sitting as the State Board of Examiners.

Acting Secretary.

We examined the disbursements made from the Revolving Fund, and, while they appear to be regular except as hereinafter noted, were not supported in many instances by vouchers. As we stated hereinbefore, this fund received deposits in December, 1925, of moneys which in amount bear a close resemblance to the amount withheld from the Federal Prisoners' subsistence. The balance existing in this fund at December 31, 1926, amounted to \$28.70, whereas the Controller's records have it charged with \$1,000. Among other uses to which this Revolving Fund was put was that of setting up cash to cover brass money issued to prisoners as well as to make up a shortage of prisoners' deposits. The letter of February, 1924, quoted above, accounts for the Revolving Fund having been used as a general "dumping-ground,"

a practice which should be immediately discontinued. In this connection we recommend that after depositing all cash on hand, the \$1,000 Revolving Fund be withdrawn from the General Support Appropriation and returned at the end of the biennium; then, if necessary, have a permanent appropriation authorized by the Legislature.

We also recommend that numbered commissary receipts be properly prepared and maintained as a permanent file supporting the commissary issues.

NEVADA HOSPITAL FOR MENTAL DISEASES

We examined the records of this institution commencing December, 1923, prior to which date no vouchers were existent. A similar condition regarding the absence of records has been commented upon heretofore. While cash books were in existence for many years, vouchers which should have been on hand in the Controller's office pertaining to this institution were entirely absent prior to December, 1923.

The Hospital derives its income partly from nonindigent pay-patients and patients whose maintenance is properly chargeable against the county from which they are committed. We examined the commitments on file in the institution, and in many instances the orders appear to be defective in that the persons named therein are specified as charges of a county whereas they should be charges of the State. The law, in so far as indigents are concerned, specifies that imbeciles, idiots, and narcotic addicts are charges of the county and insane persons are charges of the State, and the State's income is deficient to the extent that it wrongly bears the support of inmates properly chargeable to and collectible from counties.

In addition to these sources of income, the institution can collect for the upkeep of inmates whose estate or relatives are in a position to provide for them. The records of the Hospital indicate that it has been unable to collect amounts properly due from White Pine County and Ormsby County and on account of lack of proper records governing the charge accounts of inmates whose estates or relatives are able to provide for their maintenance, we have not been able to satisfy ourselves as to the adequacy of the cash receipts from these sources.

The statutes provide that all moneys received for inmates' upkeep, other than that of narcotics, should go into the General Fund, and we believe this provision accounts for the lack of interest which previous Superintendents have displayed in endeavoring to effect collections from counties and relatives of inmates.

An account is in existence known as the "Nevada Hospital Farm Fund" which, so far as we could ascertain, was created without any legal authority. Deposits are made in this account, consisting of moneys received from cash sales of farm produce as well as sales of material, such as fuel oil and cement sacks, in addition to narcotic cases support and moneys received from the Superintendent of Public Instruction for support of juvenile inmates. Comments which we made relative to the State Prison Farm Fund apply also here. The moneys received, instead of being deposited with the Treasurer through the Controller's office, were placed in a separate bank account subject to the check of the Hospital Superintendent and as far as we were able to ascertain the checks drawn against this fund were not subject to the scrutiny of the Board of Examiners. Notwithstanding that, as far as we were able to ascertain, the expenditures from this fund appear to have been made for the benefit of the hospital farm. The creation of this fund and its existence without the State Treasury is irregular and should be discontinued.

We examined the appropriation accounts and found them to be in agreement with the records of the Controller. However, the Controller's office approved disbursements merely on the basis of statements submitted instead of detailed bills, a practice which is irregular.

Our examination of the hospital books disclosed that services had been performed for individuals other than the regular inmates without the individuals having rendered payment or reimbursing the State for cash expended. One J. J. McQuillan received the benefit of X-ray work and a son of Lieutenant-Governor Maurice J. Sullivan was operated upon by the hospital resident physician and the hospital facilities and nurses were used. Also an operation was performed on D. S. Dickerson in the asylum hospital and we were unable to locate charges against or receipts of money from any of the individuals mentioned.

A regular payment of \$50 per month was made, until recently, to the Hospital Superintendent, for automobile expense. We were unable to find any legal authority for this expenditure nor were any supporting vouchers of expenses attached to the demand. This practice, which has been in vogue at least since 1923, has been discontinued by the present administration.

With regard to the Building Fund, we found the same condition relating to the payment of bills in that the Controller would issue warrants on statements without detailed bills being attached. While this fund was created to erect new buildings, it has been used for making repairs to and equipping old buildings.

Mr. F. J. DeLongchamp's bill for services as architect from the Building Fund was for \$1,500. Warrants have been drawn to pay this bill for the total sum of \$1,800. All of the warrants drawn bear proper endorsements except warrant No. 9311, issued September 21, 1923, for \$300. This warrant bears no endorsement except a rubber stamp of "Ed Malley," and we were informed by Mr. DeLongchamps that this warrant had never been received by him. This warrant constitutes the third drawn for Mr. DeLongchamps in return for services, whereas the assignment covering the warrant drawn following this particular warrant shows that it is the third payment on account of services rendered; however, including the warrant No. 9311, it is the fourth payment. The final statement from Mr. DeLongchamps shows that \$850 has been received to date but warrants aggregating \$1,150 including warrant No. 9311 for \$300 have been issued and cashed. The extra bill on file in the Controller's office for \$300 was not approved by the Hospital Superintendent nor is it entered in the Hospital's records. It would thus appear that there is \$300 not satisfactorily accounted for, and Mr. Malley should be called upon to explain this matter.

A fund was on hand March 31, 1927, in the amount of \$1,607.22 consisting of deposits made by pay patients. On examining this fund we find it to be composed of moneys received from individuals, a great many of whom are dead or have been discharged. A proper disposition should be made of this fund which should contain no moneys except those belonging to inmates of the institution, and the residue should escheat to the State or be turned over through proper legal channels to heirs, where known.

We desire to make the following recommendations in regard to the Hospital for Mental Diseases:

Action should be promptly taken to effect collections whether due from counties or individuals for the support of inmates.

A Hospital Farm Fund should be established and all moneys

should find their way into the State Treasury through the Controller's office.

Appropriation and fund balances should be checked every month with the Controller's office.

Proper control should be established over income to be received for the maintenance of inmates, and statements should be rendered promptly and regularly to individuals and counties.

Proper disposition should be made of deceased and discharged patient's deposits.

A Revolving Fund should be legally established from which minor disbursements may be made by the Superintendent.

STATE HIGHWAY DEPARTMENT

We have audited the accounts and records of this department from January 1, 1923. Its records appear to be intact and were available in such a manner as to permit us to make a more detailed audit than was possible in other departments.

We verified the transactions entering into the Revolving Fund for the period under review and have satisfied ourselves that moneys placed in this fund have been properly accounted for and that the disbursements therefrom have been properly made for State purposes, the majority of the disbursements consisting of amounts withdrawn for pay roll purposes.

We compared the balance in the Highway Fund with the amount as shown by the records of the State Controller, and a small difference was found to exist, arising out of minor adjustments to claims made by the Board of Examiners or the Controller before payment of the bills. A suitable entry should be made in the Highway Department's records to bring the Highway Fund into reconciliation with the Controller's records and regularly reconciled thereafter.

We examined the vouchers covering all purchases of equipment during the period and the department seems to have a good control over this item. At the time new equipment is purchased each piece is assigned a number and a card record is made out. Periodically the various departments render to the State Highway Department a report of the equipment they have in their possession and these reports were inspected by us and matched up to the various new purchase cards on file. The records covering State Highway Department equipment generally appear to be well maintained and the only suggestion we have to offer in this respect is in regard to the numbering system and the charging off of equipment which is still in existence. It is the practice to give an automobile a number, say, for example No. 10, and when this car is traded in to designate the new car No. 10-A, and if this car is traded in to further designate the new car No. 10-B. The system of adding letters to a number breaks up the numerical sequence which should attach to all pieces of equipment, and we believe all pieces of equipment should bear straight numbers.

It came to our attention that a piece of equipment might still be in existence and have a useful life, but on account of the fact that it had been fully depreciated had been completely written off the Highway Department's records. We believe that as long as equipment is in existence it should be carried within the records even though at a nominal value of \$1.

Reference to an expense statement submitted hereinafter indicates that Governor Scruggam was using an automobile purchased from funds of the State Highway Department. This automobile, which bore the number 286-A, has since been turned back to the State Highway Department.

We desire to draw your attention to the apparent lack of control that exists over the stock of supplies, parts, etc., at Reno, generally known as the Reno Inventory. It appears to be the custom to make an actual count of the materials, etc., on hand in Reno, as of November 30 each

year, but we were unable to obtain an inventory as of November 30, 1926, the reason being given that there was a change in management of the plant some time after the end of the year and an inventory, therefore, was taken on June 30, 1927, being a period of one year and seven months after the previous inventory.

The most recent inventory disclosed many discrepancies between the actual count and the records maintained in the Highway Department. It should first be stated that the Highway Department's records covering the Reno storeroom were not properly maintained, in that sales of material are credited to the account at selling price (instead of at cost) which tends to reduce the ledger control to a money value less than that of the actual material remaining on hand. We were informed that the storekeeper is not the only person who has access to the storeroom, but that keys thereto are in possession of other employees of the Highway Department. The combination of erroneous accounting methods and joint access to the storeroom creates a situation which makes it impossible to hold the storekeeper responsible for the material in the Reno storeroom, and we suggest that the accounting department be notified that material be credited out of the account at cost and that control over the storeroom be vested in one person who should be compelled to take an inventory regularly once a year or oftener, which should be promptly checked by the Highway Department and any discrepancies immediately investigated.

We verified the income accruing to the Highway Department by addressing letters to all counties, the Racing Commission, the Motor Vehicle Department, and the oil companies in so far as the gasoline tax is concerned, and in all instances found the records of the department satisfactory. We checked the demands made against the Federal Government as well as the various counties for their contribution to construction work and as far as it was practical satisfied ourselves that the income of the State in this respect has been properly accounted for.

As material is sold by the Highway Department, properly numbered invoices are made out, all of which were checked by us and found to be properly recorded.

There are sums of money shown on the books of the Highway Department as due it, arising out of sales of materials and services performed. We addressed letters to all debtors as shown by the records, many of the accounts being old, but the replies received indicated that many of these balances cannot be considered collectible. Many of the accounts are in dispute and in other instances, where the service has been rendered by the Highway Department to another department of the State, it appears to be an unsettled matter as to whether the department receiving the service should reimburse the Highway Department therefor. A large portion of the expense appearing in the Summary Statement of Governor's Expenses was originally charged as an account receivable before its transfer to expense.

The collection of these accounts is a matter which we suggest be given prompt attention. Efforts should be made to collect those accounts where the Highway Department has a valid claim and the uncollectible accounts should be charged off under proper authority.

We present the following list of Unpaid Accounts at May 31, 1927:

	<i>Under Three Mos.</i>	<i>Three Mos. to Six Mos.</i>	<i>Six Mos. to One Year</i>	<i>Over One Year</i>	<i>Total</i>
Robert Allen				\$1.50	\$1.50
A. T. O. Fraternity.....				10.00	10.00
Attorney-General.....		\$7.70			7.70
Mrs. Ballard.....		.50			.50
L. S. Beaman.....				19.54	19.54
Board of Prison Commissioners.....				139.10	139.10
George W. Borden.....	\$1.28				1.28
J. J. Brockliss.....		8.57			8.57
Carson High School Athletic Fund.....				7.38	7.38
M. Cessna.....				4.00	4.00
A. Cohn.....		1.00			1.00
Commercial Soap Co.....	20.00	20.00	\$25.00		65.00
C. C. Cottrell.....				215.00	215.00
City of Elko.....				.10	.10
Elko County.....				126.12	126.12
City of Ely.....	21.60		35.82	63.30	120.72
Associated Engineers.....	2.60				2.60
Eureka County.....	15.00				15.00
Flannigan Warehouse Co.....				.10	.10
Stanley Finch.....			1.25		1.25
Greater Carson Club.....				106.03	106.03
Haidlen Construction Co.....	48.00				48.00
Humboldt County.....				265.00	265.00
Irey & Holden.....	168.00				168.00
Italian Big Ranch.....			5.00		5.00
J. S. Jensen.....	221.11				221.11
City of Las Vegas.....		108.73		165.08	273.81
J. Legaris.....			.50		.50
F. Lyman.....	1.00				1.00
Lyon County.....	445.00				445.00
McClintock Marshall Co.....			109.47		109.47
Nevada Cont. Co.....	13.22				13.22
Nevada Engineering Works.....			5.00		5.00
Nevada State Police.....				58.40	58.40
Nye County.....	117.20		7.20		124.40
Ormsby County.....				58.03	58.03
Orphans' Home.....				1,140.49	1,140.49
Pershing County.....				81.67	81.67
H. S. Pope.....				19.00	19.00
E. C. Pohl.....			11.74	22.23	33.97
Presbyterian Mission.....			32.00		32.00
D. B. Pruett.....			.50		.50
Paul Rawls.....			1.00		1.00
Reno Chamber of Commerce.....	626.63				626.63
T. J. Reiss.....				286.33	286.33
Reno Garage.....		17.00	26.88		43.88
Reno Plant.....	3.75			2.00	5.75
Ray Engineering Works.....	21.75		39.23		60.98
Ryan & Maher.....				10.50	10.50
Shippard & Ruetjens.....				100.00	100.00
City of Sparks.....	6.00				6.00
State Building Commission.....	30.06				30.06
State Engineer.....	9.74				9.74
Harry Stewart.....			4.39		4.39
Storey County.....	24.57				24.57
D. J. Sullivan.....				76.71	76.71
W. A. Sutton.....	1.11				1.11
Ed. Swanson.....				58.80	58.80
Ed. Sweetland.....	3.84	4.20		9.23	17.27
C. C. Taylor.....			2.50		2.50
J. N. Tedford.....			34.00		34.00

	<i>Under Three Mos.</i>	<i>Three Mos. to Six Mos.</i>	<i>Six Mos. to One Year</i>	<i>Over One Year</i>	<i>Total</i>
Tieslau Bros.				\$7.30	\$7.30
T. D. Van Devort.....		2.50			2.50
J. L. Van Diver.....	12.75		5.79		6.96
Dick Wallace		10.44			10.44
White Pine County.....	10.94	\$4.90		\$3.20	179.13
City of Winnemucca.....	51.49				51.49
Mrs. C. E. Wood.....			1.00		1.00
City of Yerington.....	14.52	.33	89.35	78.05	182.25
Total	\$1,762.68	\$265.87	\$437.62	\$3,204.28	\$5,760.45

We made an examination of paid invoices of the Highway Department which bore proper purchase and receiving approvals. Numerous pay rolls were examined by us and checked against the employment records and nothing improper came to our attention. The employment department used a record which is made out in the field by the men actually engaging the employee. The original of this record is sent to the disbursing office in Carson and a duplicate of the original record is sent in when the particular individual is discharged. The procedure, if followed, would give the office a record of the period and rate of employment of all of the employees. It was found, however, that the office had many originals of this form on the same employee without having the duplicate on hand. The employee engaging the man should be instructed to always send in the slip showing that the man was no longer in the employ of the Highway Department. An additional check should be provided on the pay rolls to prevent carrying men who were not actually employed. This should be done by having, preferably, a representative from the head office, or in any event some one not connected with the office preparing the pay roll, actually see the men and distribute the pay roll checks at unannounced intervals.

We examined numerous contracts entered into between the Highway Department and contractors for construction work and as far as we were able to determine these were in order.

The records of the Controller indicate that the State Highway is the possessor of a Revolving Fund in the sum of \$20,000. As a matter of fact the Revolving Fund amounts to \$23,033.24. This excess, which has existed for a great many years arose, as far as we could ascertain, from a profit on contracts Nos. 1, 2, and 3, as well as forfeitures on plans. Steps should be taken to have this excess turned over to the State Treasurer. A check should be drawn out of the Revolving Fund for \$3,033.24 and turned over to the Highway Fund.

The moneys pertaining to the Revolving Fund are on deposit in various banks as follows:

No. 1—Carson Valley Bank.....	\$22,468.97
No. 2—Ely National Bank.....	500.00
No. 3—First State Bank of Las Vegas.....	64.27
	<hr/>
	\$23,033.24

In the case of Bank No. 1, the security for this deposit consists of a surety company bond. In the case of Bank No. 2, there is no security. As for Bank No. 3, the security consists of a personal bond. All the deposits should be covered by a bond and should, according to the law, be approved by the Board of Examiners, which has not been done.

It came to our attention that on July 10, 1924, a sum of \$10,000 was received from Washoe County for construction work which should have gone into the State Highway Fund, but was placed in the Revolving Fund and remained there for over a year.

We are presenting herewith a Summary Statement of Governor's Expenses paid by the State Highway Department for the period December 1, 1922, to November 30, 1926, and are also presenting various statements showing the Receipts and Disbursements of the Highway Department for the years 1923 to 1926 inclusive.

In general, the accounting records of the State Highway Department were found to be well maintained.

Throughout this report, we have offered various suggestions and made certain recommendations, some of which may be put into effect immediately by the heads of departments involved, but others, it will be noted, will require legislative action.

We recommend, further, that annual audits be made of the various State Departments and Institutions by qualified accountants.

Very truly yours,

(Signed) HOOD AND STRONG,

Certified Public Accountants.

STATE OF NEVADA—HIGHWAY DEPARTMENT
Summary Statement of Governor's Expenses Paid by Highway Department,
December 1, 1922, to November 30, 1926

<i>General Auto Expenses—</i>		
Miscellaneous supplies and repairs.....	\$1,349.87	
Labor and supplies—Reno plant.....	3,427.48	
		<u>\$4,777.35</u>
<i>Lehman Cares—</i>		
<i>Salaries, Drafting and Maintenance Department</i>		
Employees.....	650.91	
Traveling and auto expenses.....	278.65	
Miscellaneous supplies and expenses.....	39.97	
Express charges.....	16.30	
		<u>985.83</u>
<i>Cathedral Gorge—</i>		
Labor—Reno plant.....	134.00	
Miscellaneous supplies and expenses.....	29.19	
Auto expenses.....	5.85	
		<u>169.04</u>
<i>Lost City—</i>		
Salaries—Maintenance Department employees.....	1,479.96	
Depreciation on auto No. 59-c.....	580.00	
Salaries—Drafting Department employees.....	554.85	
Auto expenses.....	445.35	
Traveling expenses.....	424.19	
Equipment—Kodak, etc.....	321.50	
Miscellaneous repairs and supplies.....	386.83	
Equipping trucks for sprinkling roads.....	165.63	
Freight and express charges.....	151.50	
Road signs.....	105.00	
Photo material.....	81.53	
Lighting plant expenses.....	78.65	
Miscellaneous expenses.....	53.54	
		<u>4,828.53</u>
<i>Unclassified Expenditures—</i>		
Cost of Buick auto used by Governor's office (No. 286-A)...	1,035.00	
Drafting Department salaries.....	75.00	
Relief map.....	69.47	
Photography and lantern slide costs.....	34.60	
Miscellaneous.....	37.46	
		<u>1,251.53</u>
		<u>\$12,012.28</u>

Statement of Receipts for the Periods December 1 to November 30, for the Years 1923 to 1926, Inclusive

<i>Source</i>	<i>1923</i>	<i>1924</i>	<i>1925</i>	<i>1926</i>
State tax levy.....	\$117,625.14	\$119,466.65	\$120,154.54	\$40,541.67
Auto license fees.....		96,877.15	239,995.85	71,357.72
Gasoline tax.....		60,000.00	156,149.03	230,389.73
State Racing Commission fees.....	23,624.57		9,669.00	
Miscellaneous refunds, etc.....	6,730.16	1,156.07	26.00	90.97
Sales and service.....	124,495.63	110,993.06	124,238.44	86,255.82
Federal construction refunds.....	1,287,060.51	2,146,590.15	1,735,853.73	930,747.40
County construction refunds.....	415,395.30	548,504.67	420,680.97	390,591.84
State bond issue.....			100,000.00	
Lincoln Highway Association.....	18,021.14	14,872.47		
City and other construction refunds.....	15,678.64	83,840.83	39,798.62	13,472.71
Accounts receivable.....	68,751.67	78,092.07	28,951.88	28,299.26
County maintenance refunds.....			15,742.65	23,644.27
Utah-Nevada-California Association construction refunds.....			7,200.00	16,631.47
Railroad crossing construction refunds.....			17,710.48	38,982.55
	\$2,077,382.76	\$3,260,393.12	\$3,016,171.19	\$1,871,905.41

Statement of Disbursements for the Periods December 1 to November 30, for the Years 1923 to 1926, Inclusive

CLASSIFICATION

<i>Asset Accounts—</i>	<i>1923</i>	<i>1924</i>	<i>1925</i>	<i>1926</i>
Highway construction.....	\$1,905,394.98	\$2,711,020.37	\$2,409,108.93	\$983,329.90
Surveys, preliminary expense and rights of way.....	114,561.55	64,194.80	62,058.40	55,367.50
Equipment inventory accounts.....	30,845.47	12,414.82	12,866.06	11,200.18
Reno plant.....	74,538.34	100,921.08	111,686.99	75,132.18
Lahontan plant.....	538.06	1,975.00		350.00
Accounts receivable.....	81,088.96	35,207.72	23,511.30	26,335.82
Vista plant.....			27,955.70	1,110.91
<i>Expense Accounts—</i>				
General administration.....	74,643.21	96,852.27	98,736.21	95,756.81
Maintenance.....	110,724.87	122,788.60	216,714.62	306,899.52
County maintenance.....			23,355.84	13,864.62
	\$2,392,335.44	\$3,142,384.66	\$2,985,994.05	\$1,567,125.62

Comparative Statement of Disbursements

	1923	1924	1925	1926
Highway construction—Schedule 1.....	\$1,905,394.98	\$2,711,020.37	\$2,400,108.93	\$983,329.90
Surveys, plans and estimates—Rights of way—Schedule 2.....	114,561.55	64,194.80	62,058.40	55,367.50
Maintenance—Schedule 3.....	110,724.87	122,788.60	216,714.62	306,899.52
Reno plant equipment and operation—Schedule 4.....	74,538.34	100,921.08	111,086.99	75,132.18
General administration—Schedule 5.....	74,643.21	96,852.27	98,736.21	95,756.81
War Department equipment.....	24,217.37	13,087.71	8,808.01	9,677.99
General equipment.....	6,028.10	672.89	3,968.05	1,522.19
Lahontan plant.....	538.06	1,015.00	.....	350.00
Vista plant.....	.....	.....	27,955.70	1,110.91
	<hr/>	<hr/>	<hr/>	<hr/>
Recoverable expenditures—Accounts receivable.....	\$2,311,246.48	\$3,107,176.94	\$2,939,126.91	\$1,526,925.18
	81,088.96	35,207.72	46,867.14	40,200.44
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	\$2,392,335.44	\$3,142,384.66	\$2,985,994.05	\$1,567,125.62

Analysis of Comparative Statement of Disbursements—Highway Construction (Schedule 1)

	1923	1924	1925	1926
Contractors' progress payments.....	\$1,482,038.29	\$2,380,427.85	\$2,076,171.43	\$825,854.90
Extra construction costs and engineering.....	203,405.40	276,625.39	211,270.87	105,883.83
Material furnished by State.....	219,951.29	53,967.13	54,838.71	1,330.71
Compacting.....	66,827.92	50,260.46
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	\$1,905,394.98	\$2,711,020.37	\$2,400,108.93	\$983,329.90

Surveys, Plans and Estimates—Rights of Way (Schedule 2)

	1923	1924	1925	1926
Surveys and reconnaissance.....	\$72,926.25	\$32,559.61	\$37,465.12	\$37,698.22
Plans and estimates.....	24,208.24	28,986.61	20,334.81	17,051.16
Rights of way.....	10,627.52	.....	449.30	.....
Fence construction.....	1,242.94	.....	.....	.....
Material survey.....	2,039.37	1,012.57
Bridge design.....	3,517.23	2,648.58	2,796.60	618.12
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	\$114,561.55	\$64,194.80	\$62,058.40	\$55,367.50

**Analysis of Comparative Statement of Disbursements—Maintenance
(Schedule 3)**

	1923	1924	1925	1926
Churchill County	\$21,750.82	\$12,575.71	\$14,302.20	\$17,451.05
Clark County	1,378.93	2,568.72	17,560.97	35,100.20
Douglas County	11,286.34	7,125.74	26,427.55	11,484.43
Elko County	9,069.94	7,199.77	12,434.44	34,095.43
Esmeralda County	4,598.15	5,191.38	4,887.01	11,125.25
Eureka County		358.88	2,009.72	8,885.72
Humboldt County	707.34	3,720.58	8,433.03	13,372.90
Lander County	1,472.71	3,125.08	5,989.88	6,351.48
Lincoln County		1,864.36	10,541.44	12,830.51
Lyon County	8,344.64	9,063.80	11,697.16	13,523.76
Mineral County	5,353.36	4,776.66	5,791.77	7,496.78
Nye County	7,387.08	19,245.27	33,674.37	39,844.31
Ormsby County	3,288.83	2,238.02	1,731.32	1,504.26
Pershing County	7,878.39	10,336.27	22,328.09	25,318.45
Storey County				1,121.97
Washoe County	26,371.93	23,957.40	23,217.27	32,336.63
White Pine County	1,827.41	9,410.96	15,628.40	31,802.37
Operating Magnet Truck—All Counties				2,653.42
	\$110,724.87	\$122,788.60	\$216,714.62	\$306,890.52

Reno Plant Equipment and Operation—(Schedule 4)

	1923	1924	1925	1926
Stock—Raw materials, parts, etc.	\$38,388.22	\$48,867.74	\$60,859.85	\$47,980.84
Equipment repairs	17,288.04	25,640.61	26,137.26	6,465.37
Plant overhead	11,426.84	11,831.87	12,504.25	9,750.58
General yard operating expense	4,891.59	4,392.98	4,421.40	4,356.85
Machine shop operating expense	1,556.98	4,269.74	3,979.82	1,695.54
Plant additions	792.94	5,743.02	3,183.40	4,080.02
Maintenance—General	243.73	175.12	601.01	802.98
	\$74,538.34	\$100,921.08	\$111,686.99	\$75,132.18

**Analysis of Comparative Statement of Disbursements—General Administration
(Schedule 5)**

	1923	1924	1925	1926
Executive Department	\$9,982.86	\$9,680.15	\$9,597.13	\$8,655.35
Public Relations	2,159.75	4,865.73	5,057.69	4,523.77
Auditing Department	17,000.88	17,340.18	17,117.03	12,124.37
Office Expense	15,119.09	15,438.60	15,277.39	14,178.46
Field Operation	5,496.96	6,930.55	11,049.24	9,607.28
Miscellaneous	6,033.08	12,032.21	6,233.54	2,543.45
Traffic Audits and Surveys, Fair Exhibits, Road Maps, etc.	5,537.15	5,756.32	4,569.85	8,136.91
Building Expense	1,133.39	215.95	112.18	859.39
Division No. 1	4,394.14	4,367.89	4,049.43	3,950.70
Division No. 2	2,138.49	2,767.07	3,654.08	6,142.78
Division No. 3	5,647.42	6,210.78	6,525.10	4,311.39
Division No. 4				2,593.65
Police Department and Tax Collections		11,246.84	12,583.02	15,949.23
Highway News			2,910.53	2,180.08
	\$74,643.21	\$96,852.27	\$98,736.21	\$95,756.81

Analysis of Comparative Statement of Disbursements--Maintenance

(Schedule 3)

	1953	1952	1951	1950
Bartholomew County	\$27,750.92	\$23,277.71	\$21,802.30	\$17,451.75
Franklin County	1,375.82	2,384.72	17,500.07	25,100.39
Greene County	11,294.74	7,152.74	20,472.55	41,484.88
Hanover County	8,054.04	7,199.77	12,444.44	24,005.43
Hamilton County	4,308.15	2,014.58	4,997.01	11,122.27
Lawrence County	722.59	2,088.72	2,088.72	2,285.72
Madison County	797.54	2,729.54	8,424.68	12,312.00
Marion County	1,472.71	2,123.69	2,460.28	4,554.18
Morgan County	2,144.41	1,501.37	10,554.44	12,500.51
Muskegon County	2,322.38	4,770.89	11,987.10	14,722.70
Noble County	7,287.09	10,312.77	23,074.37	30,814.31
Orange County	2,294.25	2,228.02	1,781.22	1,704.26
Putnam County	7,274.39	10,220.37	22,252.09	25,718.45
Rock County				1,121.97
Union County	20,771.88	22,507.40	23,217.27	22,284.23
Washington County	1,257.41	6,110.68	12,622.10	21,802.97
White Pine County				2,528.42
Operating Street Tires--28				2,528.42
Operating Street Tires--29				2,528.42
Operating Street Tires--30				2,528.42
Operating Street Tires--31				2,528.42
Operating Street Tires--32				2,528.42
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Operating Street Tires--34				2,528.42
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Operating Street Tires--44				2,528.42
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Operating Street Tires--98				2,528.42
Operating Street Tires--99				2,528.42
Operating Street Tires--100				2,528.42

Less First Equipment and Operation--(Schedule 4)

	1953	1952	1951	1950
Bartholomew County	\$27,750.92	\$23,277.71	\$21,802.30	\$17,451.75
Franklin County	1,375.82	2,384.72	17,500.07	25,100.39
Greene County	11,294.74	7,152.74	20,472.55	41,484.88
Hanover County	8,054.04	7,199.77	12,444.44	24,005.43
Hamilton County	4,308.15	2,014.58	4,997.01	11,122.27
Lawrence County	722.59	2,088.72	2,088.72	2,285.72
Madison County	797.54	2,729.54	8,424.68	12,312.00
Marion County	1,472.71	2,123.69	2,460.28	4,554.18
Morgan County	2,144.41	1,501.37	10,554.44	12,500.51
Muskegon County	2,322.38	4,770.89	11,987.10	14,722.70
Noble County	7,287.09	10,312.77	23,074.37	30,814.31
Orange County	2,294.25	2,228.02	1,781.22	1,704.26
Putnam County	7,274.39	10,220.37	22,252.09	25,718.45
Rock County				1,121.97
Union County	20,771.88	22,507.40	23,217.27	22,284.23
Washington County	1,257.41	6,110.68	12,622.10	21,802.97
White Pine County				2,528.42
Operating Street Tires--28				2,528.42
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