Kansas Memory

KANSAS HISTORICAL SOCIETY

Governor Clyde M. Reed correspondence, Budget Department

Section 2, Pages 31 - 60

This file includes subject correspondence relating to the Budget Department which is part of a bigger collection of Governor Clyde M. Reed correspondence.

Creator: Kansas. Governor (1929-1931 : Reed)

Date: 1929-1930

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KSHS Identifier: DaRT ID: 450235

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Classification No. 8- Live-Stock, Garden, Farm, Etc.

Expenditures 1928-29- $17,135.79 - - 1929-30 $18148.68
Increase in past ten month of $1000.00.

Increases in 1929-30 over former year.

Live stock	700.00
Seed	2700.00
Rent on land	100.00
	3500.00

Less (Decrease under 1928-29)

Supt. & Vet.	100.00	
Gas & Oil	600.00	
Feed	400.00	
Auto & Truck Expense	1400.00	
Misc. Exp	100.00	
	2600.00	2600.00
		900.00

Capital Outlay.

Purchases in 1929-30 - not in 1928-29

Automobile	$1100.00
Motion Picture Machine	224.00
Truck	1000.00

Purchases in 1928-29 not in 1929-30.

Sewing Machine	359.00
Tractor	753.00

No. 9 Misc. Expense, Etc.

Expenditures in 1928- $2700.16, - 1929-30 $4399.51
An increase of $1700.00 in past ten months.

Purchases in 1929-30 not purchased in former period.

Athletic Equipment	665.00
Repair to Band Instr.	383.00
Subscriptions	36.00
Library Books	268.00
	1352.00

The increases in salaries are explained as follows:

Changes were made in the persons employed as Assistant Superintendent and parole agent which made necessary payment for two weeks vacations.

Salaries had been increased for the 1930 payroll for the night watchman and fireman, also, additional night watchmen had been provided late in the fiscal year 1929.

"A" Company Officer, for older colored boys was provided at an increase in salary for the first six months of fiscal year 1930. The officer formerly in charge of the company was carried as a relief officer.

A new farm supervisor was put on the payroll in August 1930, at an increase in salary and the former farm supervisor was kept as assistant farmer for several months. Other officers at various times were carried as extra farm help in 1930, and as relief officers in 1929.

The band and printing departments had been discontinued in 1929 and were started again in 1930.

Increases in salary were provided for poultry supervisor and the nurse.

An assistant dairyman had been provided for in 1930 and was carried as such for six months.

No electrician was carried on the 1929 payroll, but one had been provided for in 1930.

The painter and gardener were one and the same man in 1929, but for 1930 a full time painter had been provided and has been continued.

An assistant secretary had been provided for in 1930 and was carried for 7 months.

No barber was carried on the 1929 payroll, the work being done in the companies by boys

and Lansing men. In 1930 a regular barber shop has been operated, the officer in charge being the shoemaker also.

The increase in the cost of provisions in 1930 over 1929 is due to better food for the boys and overbuying.

Eggs have been used for cooking as well as for table use occasionally. More meat has been fed, especially to officers. Formerly boys were given no butter or butterine even for hotcakes. We have given them butterine this year. Although more cheese and fruit have been bought, the cheese was probably unnecessary as well as some of the fruit.

The supply of shoes at the institution was very low by the end of the fiscal year 1929, consequently a large stock was purchased. A large supply of these are still in our commissary, so that none will be ordered on the June letting this year.

More ready-made clothes have been bought ~~because more boys have been paroled. This is in line with the merit system now in use. Also,~~ formerly, boys who were returned for parole violation were not given a dress-out suit when they were paroled the second time.

The only explanation I know for the fact that more fuel has been used is that our power plant and boilers have ~~been~~ given us a great deal of trouble and a good deal of repairing has been necessary this year. Also we have had a different chief engineer, altho I do not know that that has had anything to do with it.

The increases in expenditures for livestock, farm and garden have been made to better our farming conditions and operations.

The increases in capital outlay and miscellaneous expenses are explained in the tabulation presented.

Some of the increases in expenditure have been unncessary but lack of cooperation on the part of the former steward make it impossible for me to check them. For example, since the change in steward, I have had an opportunity to examine the list of our requirements for the next six months sent by the former steward to the business manager in preparation for the June letting and found that he asked for 1500 pounds of raisins when we had 2025 pounds in stock; 90 sacks of sugar when we have 90 sacks; 1000 pounds of navy beans when we have 9000 pounds. These are only a few examples of the carelessness which seems to have been followed in ordering. It is only fair to say, however, that there has been a rapid and very appreciable decline in our population, so that it has been hard to keep from becoming overstocked in provisions and clothing. I have shown you the list which I have checked and on which I have made many very appreciable reductions in our orders for the next six months.

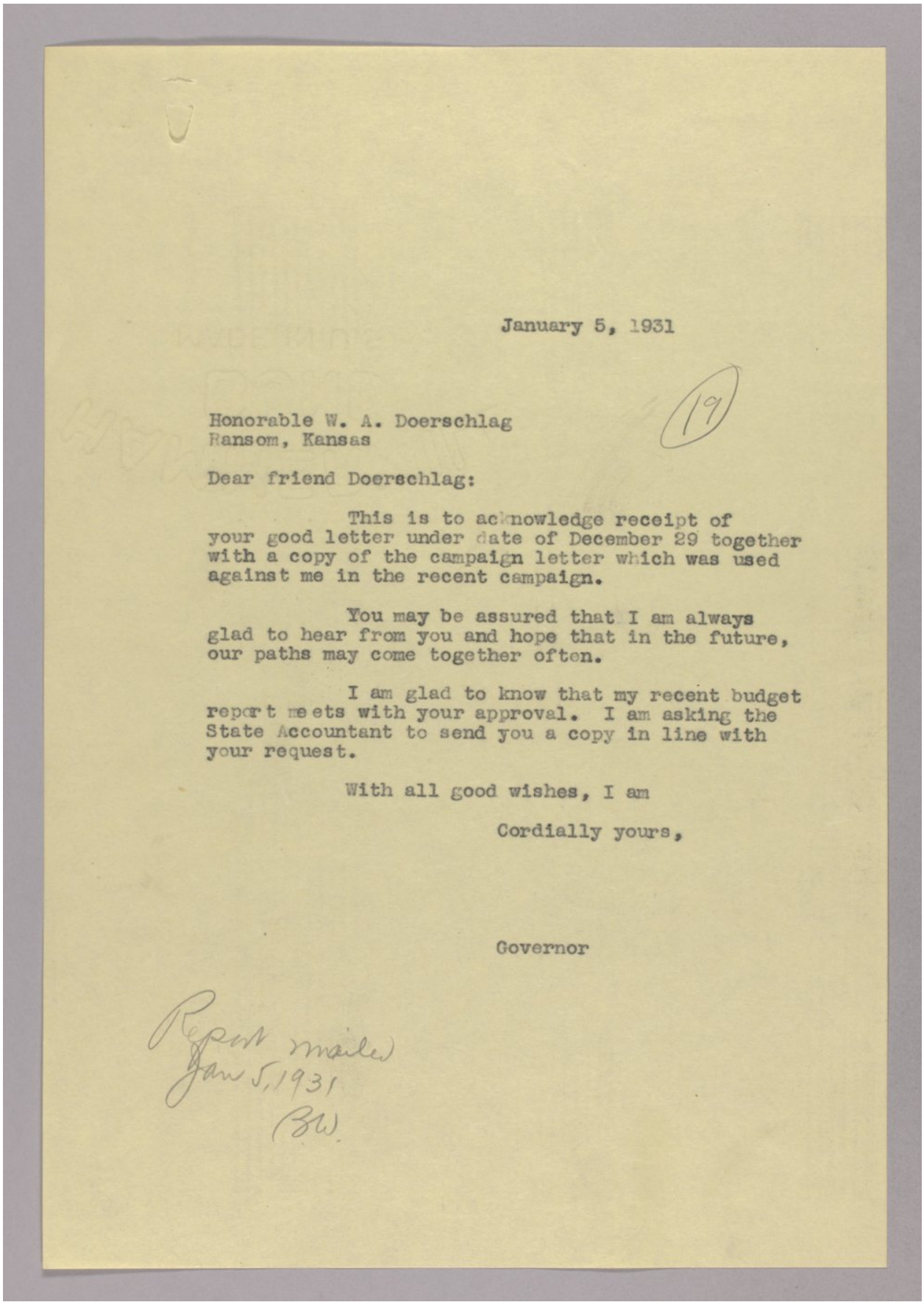
I wish to call your attention to the fact that although we have actually paid out $7861.00 more this year than last, yet we have taken in $10,896.00 more in fees and had in our store room on May 1st, 1930, $3842.00 more in stock than was on hand May 1st, 1929, so that if these things are considered, our net expenditures during the first ten months of this year have been $6877.00 less than during the corresponding period last year.

I want to assure you that with the cooperation I expect from the present steward and with the continued cooperation I have had from the Board of Administration and Business Manager, there will be a very substantial reduction in the per capita cost during the next few months.

Yours very respectfully

Walton A. Smith
Superintendent.

WAS/k



January 5, 1931

19

Honorable W. A. Doerschlag
Ransom, Kansas

Dear friend Doerschlag:

This is to acknowledge receipt of your good letter under date of December 29 together with a copy of the campaign letter which was used against me in the recent campaign.

You may be assured that I am always glad to hear from you and hope that in the future, our paths may come together often.

I am glad to know that my recent budget report meets with your approval. I am asking the State Accountant to send you a copy in line with your request.

With all good wishes, I am

Cordially yours,

Governor

Report mailed
Jan 5, 1931
BW

STATE OF KANSAS
STATE TAX CODE COMMISSION
TOPEKA

W. E. ARCHER, CHAIRMAN
W. A. DOERSCHLAG, VICE CHAIRMAN
HAROLD T. CHASE,
HAL E. HARLAN,
FRANK D. HALL.

HOWARD F. McCUE, SECRETARY

Ransom, Kansas.
Dec.,29th,1930.

Governor Clyde M. Reed,
Topeka. Kansas.

Dear Governor:

Just received a copy of your addresses and assure you that I was highly pleased to get the little book.

I have always felt that the farmer needed more statesmen who were able to see the conditions he faced thru his eyes and thus visualize the conditions and problems he is up against; your addresses show a clear idea of his plight and it is high time that statesmen generally come to this view before disaster overtakes the farmer.

I want you to know that I am very much pleased with your budget report to the legislature and am sure that it will meet with the entire approval of the agricultural class; if a copy of the budget directors report is available I would be very glad to have one.

Personally I cannot see how the board of regents can even think of suggesting an increase in the salaries of anyone, rather they should talk of reduction; I think it would be a wholesome thing if all the state salaries were reduced 15% for the next year while the depression is on.

Again thanking you for the booklet containing a summary of your addresses, I am

Yours sincerely,
W A Doerschlag

FOLLOWING IS A COPY OF A MISREPRESENTATION OF THE REPORT OF THE TAX CODE COMMISSION AS SENT OUT BY THE REPUBLICAN CENTRAL COMMITTEE AND MR. STONE OF NESS COUNTY THE DAY BEFORE ELECTION WHICH WAS THE FIRST WORD OF CRITICISM BREATHED RELATIVE TO THE REPORT DURING THE CAMPAIGN.

* * * * * ** *

Mr Doerschlag as a member of the tax code commission on page 89 of the commissions report, recommends that assessors be appointed "subject to the approval of the STATE TAX COMMISSION with the right of the STATE TAX COMMISSION to remove any assessor for cause and the right to limit, INCREASE or decrease the numbers of assessors in each county." Why deprive the people of the right to elect one of their taxpayers in their township as their local assessors? Why place all the powers in the hands of the politicians and build a bigger political machine in TOPEKA? We believe the taxpayers of each township in Ness Co are just as competent to choose an assessor as some politically APPOINTED TAX COMMISSION OUT OF TOPEKA; we believe the people are just as competent to say how many assessors are needed in each township as the politicians in topeka. We believe the people should be allowed to elect their assessors as provided in our present laws.

Further Mr. Doerschlagin his report on page 99, recommends that this politically appointed tax commission shall have the final say with respect to the amount of taxes that shall be levied for local purposes . He recommends the taxpayers be given the right to "appeal to the state tax commission whose decision after a hearing thereof, SHALL BE FINAL". In other words if you are not satisfied with your local levy for township purposes, go to Topeka and let this politically appointed tax commission say how much local taxes you need for township purposes/

Further Mr. Doerschlag on page 89 of this report recommends," that all intra-county (within the county) PUBLIC UTILITIES, be assessed by the STATE TAX COMMISSION". We now have a commission in Topeka (politically appointed) that tells us what rate we shall pay for our telephones, our lights and other similiar public necessities. These public utilities appear before this commission with their skilled lawyers and experts and the dear public comes out on the short end of the deal. Yet Mr. Doerscjlag recommends that another commission (politically appointed) say how much taxes these dear public utilities shall pay in Ness county and if the taxpayers are notsatisfied they can go to Topeka and meet the lawyers and experts of the public utilities, instead of leaving the question to our own board of county commissioners.

Mr. Doerschlag on page 125 of his report, recommends that the present PREMIUM TAX ON FOREIGN INSURANCE COMPANIES BE NOT DISTURBED and in the next paragraph recommends that the WIDOWS EXEMPTION under the inheritance tax be REDUCED OVER 100%. LEAVE THE FOREIGN INSURANCE COMPANIES OF KANSAS ALONE AND MAKE THE WIDOWS OF KANSAS PAY THE TAX.

Mr. Doerschlag in his report recommends other similiar tax revision ideas that will be of great benefit to the corporations and public utilities of Kansas but to the detriment of the farmer taxpayers.

Budget Director

STATE OF KANSAS
DEPARTMENT OF THE BUDGET
TOPEKA

November 15, 1930

19

COPY

Dr. F. A. Carmichael, Superintendent
Osawatomie State Hospital
Osawatomie, Kansas

Dear Doctor Carmichael:

I wish you would prepare for me a complete and detailed statement above your signature of all agreements, understandings, considerations, etc., both verbal and written, concerning the establishment, operation, management and distribution of profits of the Osawatomie State Hospital Canteen. Included as a part of your statement, please quote in total any letters to or from the State Board of Administration concerning the canteen.

My reason for desiring such a statement is this: I think that the history, so to speak, of any such "extra state" affair should be made a matter of permanent and unified written record by the person or persons most familiar with and responsible for the establishment of such activity or understanding.

Thanking you for your attention to this matter, I remain

Yours very truly,

Bertha Wetherton
Assistant budget director
(State accountant)

BES:S

KANSAS GROWS THE BEST WHEAT IN THE WORLD

Governor Clyde M. Reed correspondence, Budget Department

Budget Dept
Reed

Copy Sent to

Adjutant General
Architect
Attorney General
Auditor of State
Bank Commissioner
Board of Administration
Board of Agriculture
Board of Health
Budget Director
Entomological Commission
Executive Council
Memorial Bldg
State Fair
Historical Society
Horticultural Society
Insurance Department
Library, state
Library, Traveling
Live Stock Sanitary Com.
Oil Inspection Department
Public Service Commission
Com. of Labor and Industry
Secretary of State
State Printer
State Treasurer
Supt. of Pub. Instr.
Supreme Court
Tax Commission

19

University
University Medical School
Agricultural College
Teachers College- Emporia
Pittsburg
Hays
School for the Blind
School for the Deaf
Kansas Vocational School
Western University

Topeka State Hospital
Osawatomie State Hospital
Larned State Hospital
State Hospital for Epileptics
State Training School
State Orphans Home
Tuberculosis Sanitorium
Reformatory
Penitentiary
Ind. Farm for Women
Ind. School for Boys
Ind. School for Girls

Mother Bickerdyke Home
State Soldiers' Home

(B. L. Vanneman Supt.)

30

STATE OF KANSAS
OFFICE OF THE GOVERNOR
TOPEKA

THE GOVERNOR

October 6, 1930

TO THE HEADS OF STATE INSTITUTIONS AND DEPARTMENTS FOR WHICH APPROPRIATIONS ARE MADE:

It is my intention, when the Budget Director has compiled all the preliminary estimates, but before the final estimates are made, to discuss the needs of each institution with the head thereof so that the final recommendations to the legislature shall be based on the actual needs of each institution.

For that purpose, it is desired that the head of each institution report to the Governor's office on a date to be determined hereafter. At this time I cannot approximate the period when this subject will be reached as that will depend on the promptness of the various institutions in furnishing the Budget Department with their estimates.

It is desired that every estimate be in the hands of the Budget Director not later than October 15, and the head of each institution, or department, will be notified as soon as practicable thereafter when the discussion of his institution will be taken up.

An acknowledgment of this letter by the head of each institution or department is desired.

Cordially yours,

Governor

cc-Board of Administration
Board of Regents
Board of Managers Soldiers Home

KANSAS GROWS THE BEST WHEAT IN THE WORLD

STATE OF KANSAS

DEPARTMENT OF EDUCATION

GEO. A. ALLEN, JR.
SUPERINTENDENT OF PUBLIC INSTRUCTION

W. A. STACEY
ASSISTANT SUPERINTENDENT

TOPEKA

Oct. 15, 1930

Honorable C. M. Reed
Governor of Kansas
B U I L D I N G

Dear Governor Reed:

This acknowledges receipt of your form letter bearing date of October 6, 1930, with foot notation as follows:

cc - Board of Administration
Board of Regents
Board of Managers' Soldiers' Home

The budget estimate of the State Department of Education is in the hands of the Budget Director with a second copy delivered to your office. At your pleasure I shall be glad to go over the estimate with you, but, because I have two or three dates which it would be very inconvenient to break, I hope you will allow me to name those dates to you before you set the hearing.

Awaiting your pleasure, I am

Sincerely yours,

Geo. A. Allen, Jr.

Geo. A. Allen, Jr.
State Superintendent

GAA nt

Governor Clyde M. Reed correspondence, Budget Department

BERTHA WETHERTON
STATE ACCOUNTANT

W. L. LEMON
W. G. HAMILTON
DON E. SYMES
VIRGIL C. MILLER
ASSISTANTS

STATE OF KANSAS
CLYDE M. REED, GOVERNOR
E. L. BARRIER, BUDGET DIRECTOR

STATE ACCOUNTANT'S DIVISION
DEPARTMENT OF THE BUDGET
TOPEKA

State Accounts
Reed

August 19, 1930

19

Mr. W. G. West, Secretary
Governor's Office
B U I L D I N G

Dear Mr. West:

Under date of July 7 I mailed you a letter in which I asked for an inventory, as required by law, of the property belonging to your department. To date I have received no reply from you regarding this inventory. If you are experiencing difficulty in the preparation of the report required, please write me what the difficulties are and I may be able to help you.

I am very anxious to receive all delinquent reports before the first of September, so would you kindly give this matter your immediate attention.

Yours very truly,
Bertha Wetherton
State accountant

DES:S

STATE OF KANSAS
DEPARTMENT OF THE BUDGET
TOPEKA

Budget Director
File
20
19

September 4, 1930

Honorable Clyde M. Reed
Governor State of Kansas
State Capitol

Dear Governor Reed:

I have talked to the Board of Administration about the desirability of installing recording instruments on the boilers and generators of our different institutions so that we may know exactly what each unit in our power plants is doing and determine the degree of efficiency of each. Private companies do this and I found that in Minnesota they have this system worked out very carefully at their institutions. In checking over their sheets I found the efficiency of their boilers had run from 77.7 pounds of water evaporated to 1 pound of coal at one institution, to 11.80 pounds of water evaporated to 1 pound of coal in another on the same grade of coal.

It seems to me that our Board, if it has the money, to do so, should install these devices on the boilers and generators of our different institutions in order to know the efficiency of the different units of our power plants at all times. This is a matter of economy and in the long run will save the state a great deal of money.

Respectfully yours,

Budget Director

ELB:S

KANSAS GROWS THE BEST WHEAT IN THE WORLD

COPY

STATE OF KANSAS
CLYDE M. REED, GOVERNOR

DEPARTMENT OF THE BUDGET
E. L. BARRIER, DIRECTOR
MISS ALICE GAMBLE
ASSISTANT DIRECTOR
TOPEKA

Ziles
Budget Dept

May 15, 1930

19

In Re: Bell Memorial Hospital.

Honorable Clyde M. Reed
Governor State of Kansas
State Capitol

My dear Governor Reed:

Last Monday I visited Bell Memorial Hospital, Kansas City, Kansas. While there I noticed they have a large trash burner, open at the top, only one hundred feet east of those inflammable buildings which they have at Bell Memorial. This is a thing that should never have been allowed to exist for a day. All that is needed to make it safe is some wire netting over the top, which I believe is being put there at once.

The large boiler at the power house ran all winter without cleaning and consequently was very inefficient. The small boiler will not carry the load in the winter time. We should have another boiler installed at that institution to carry the load economically.

As warm weather is coming on they should be very careful about ordering out their coal. There is more coal on hand now in the coal bin than there should be, and there is also some coal piled outside. There should be no coal outside in the summertime. I would recommend that all outside coal be cleaned up and inside coal stock be kept as low as efficiently possible.

I have attempted to check up on the laundry at Bell Memorial to find out whether it is profitable or not. Previously part of our laundry there was done at the penitentiary and part at Kansas City laundries. Before we installed this laundry during the months of January, February, March, 1929, we spent $3,959.45 with 9,716 patient days which is 40.7¢ for laundry per patient day. During the same months of 1930 we spent for payroll and laundry supplies in the laundry, $2,942.47 with 12,261 patient days, which is an average of 24¢ per patient day. In order to find out what

STATE OF KANSAS
CLYDE M. REED, GOVERNOR

DEPARTMENT OF THE BUDGET
E. L. BARRIER, DIRECTOR
BERTHA WETHERTON
ASSISTANT DIRECTOR
TOPEKA

-2-

Honorable Clyde M. Reed:

our real costs are I have not taken into consideration our capital outlay in our laundry which amounts to $9,492.97 nor the electricity and water used but I find that we had an actual increase during these three months of 40% in patient days on account of the increased capacity of the hospital. We had an actual increase in water of 34%, and an increase in electricity of 29¼%. Of course we used a great deal of water in the laundry, but a lot of saving may have been made in the increase in efficiency of the new boiler over the old one. The electricity increase of 29¼% against a 40% increase in patient days can only be attributed to the fact that we must have been wasteful with our electricity a year ago and are more efficient at the present time.

We have two cottages outside for employees and the electricity bill for January, February and March, 1929, was $20.52 against $42.90 for the same period in 1930. And all this increase occurred in one cottage. This is a small matter, but the small matters are often where the "leaks" are found and we should find out why there was such an increase at the one cottage. I am carrying this inquiry further and shall make a later report on the laundry situation.

Yours very truly,
E. L. Barrier
Budget Director

KANSAS GROWS THE BEST WHEAT IN THE WORLD

ELB:S

WILLIAM A. SMITH
ATTORNEY-GENERAL

ASSISTANTS
JOHN G. EGAN
W. C. RALSTON
ROLAND BOYNTON
WALTER T. GRIFFIN
R. O. MASON
ARTHUR S. BREWSTER
R. M. KIMBALL, CHIEF CLERK

STATE OF KANSAS
OFFICE OF ATTORNEY-GENERAL
TOPEKA

Budget Director
+ Bd of Mgrs
Sec of State Hamp

May 2, 1930

19

MEMORANDUM TO GOVERNOR REED

This case was set before Judge Miller at Dodge City for Monday but when Mr. Griffin arrived there he learned that J. N. Tincher had caused the judge to call a jury.

Since this is an equity case we objected to trying it to a jury and hence since the jury was already there the judge said he would hear his jury cases and set this case for sometime after the jury is finished which will be about a week or two. About that time the case will be heard.

William A. Smith, Attorney General.

KANSAS GROWS THE BEST WHEAT IN THE WORLD

STATE OF KANSAS
CLYDE M. REED, GOVERNOR

DEPARTMENT OF THE BUDGET
E. L. BARRIER, DIRECTOR
MISS ALICE GAMBLE
ASSISTANT DIRECTOR
TOPEKA

April 24, 1930

See Atty Gen

Honorable Clyde M. Reed
Governor State of Kansas
State Capitol

My dear Governor Reed:

The Board of Managers of the Soldiers' Home has brought action to oust D. M. Fisk from the dairy contract at that institution. The trial was held up on his injunction and was to have been tried in February but it has not come up yet.

We are paying Mr. Fisk 40¢ per gallon for milk which can be obtained for 25¢ and possibly less as we have an offer at Norton for 20¢ per gallon for these six months. Besides, we have furnished Mr. Fisk's family and all his employees, house and provisions, also heat, light and water for the barns.

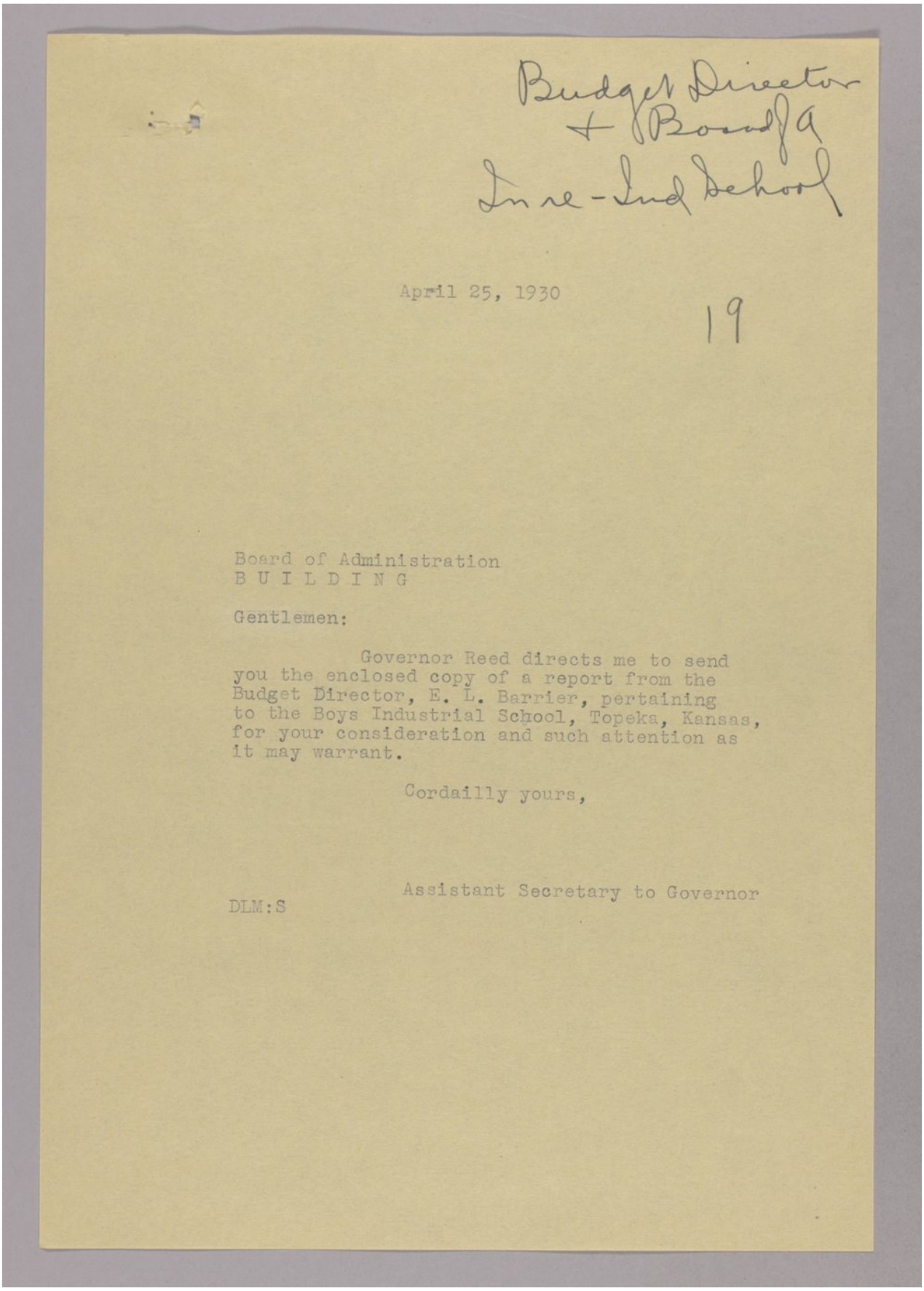
Roughly speaking, I would say the failure to break this contract is costing us $500.00 per month and it seems to me that it should be brought to trial at once, if possible.

Yours very truly,

E. L. Barrier

Budget Director

ELB:S



Budget Director
+ Board of A
In re - Ind School

April 25, 1930

19

Board of Administration
B U I L D I N G

Gentlemen:

Governor Reed directs me to send you the enclosed copy of a report from the Budget Director, E. L. Barrier, pertaining to the Boys Industrial School, Topeka, Kansas, for your consideration and such attention as it may warrant.

Cordailly yours,

Assistant Secretary to Governor

DLM:S

STATE OF KANSAS
CLYDE M. REED, GOVERNOR

DEPARTMENT OF THE BUDGET
E. L. BARRIER, DIRECTOR
MISS ALICE GAMBLE
ASSISTANT DIRECTOR
TOPEKA

April 23, 1930

Honorable Clyde M. Reed
Governor State of Kansas
State Capitol

My dear Governor Reed:

In looking over things at the Boys' Industrial School yesterday afternoon, I noticed that two rear doors of the east cottage were dragging badly on the casing and as a result are going to pieces. These are costly doors and this condition could be remedied in possibly an hour's work or less, by a carpenter.

It seems to me there should be some system of inspection to check up these things by the superintendent or some person designated by him, or even better--a system of reports from the one in charge of each building. These details become costly in themselves if neglected. In an institution that has a carpenter on the payroll, I think this is inexcusable.

I also noticed the paper roof on the granary where the feed is kept is leaking. At the calf barn there were a couple of barrels of preparation for taking care of this kind of roof. This roof should be repaired at once before further deterioration.

None of the matters mentioned in this letter are matters of material but matters of labor which they have at the institution. It is not so much these matters themselves for I could mention numereous others, but the system or lack of system which needs to be remedied.

Yours very truly,

E. L. Barrier
Budget Director

ELB:S

STATE OF KANSAS
CLYDE M. REED, GOVERNOR

DEPARTMENT OF THE BUDGET
E. L. BARRIER, DIRECTOR
MISS ALICE GAMBLE
ASSISTANT DIRECTOR
TOPEKA

19

April 23, 1930

Honorable Clyde M. Reed
Governor State of Kansas
State Capitol

My dear Governor Reed:

The Soldiers' Home Board is considering the proposition of putting in gas to replace coal under the boilers at Fort Dodge and Mr. McHale has asked me to keep in touch with this matter and get all the information that I can. I attended the Board's meeting sometime ago. At the meeting Mr. Van Law, coal expert from C. F. and I., gave a very lengthy report on the Fort Dodge situation. The Board also has a long report submitted by the gas engineer.

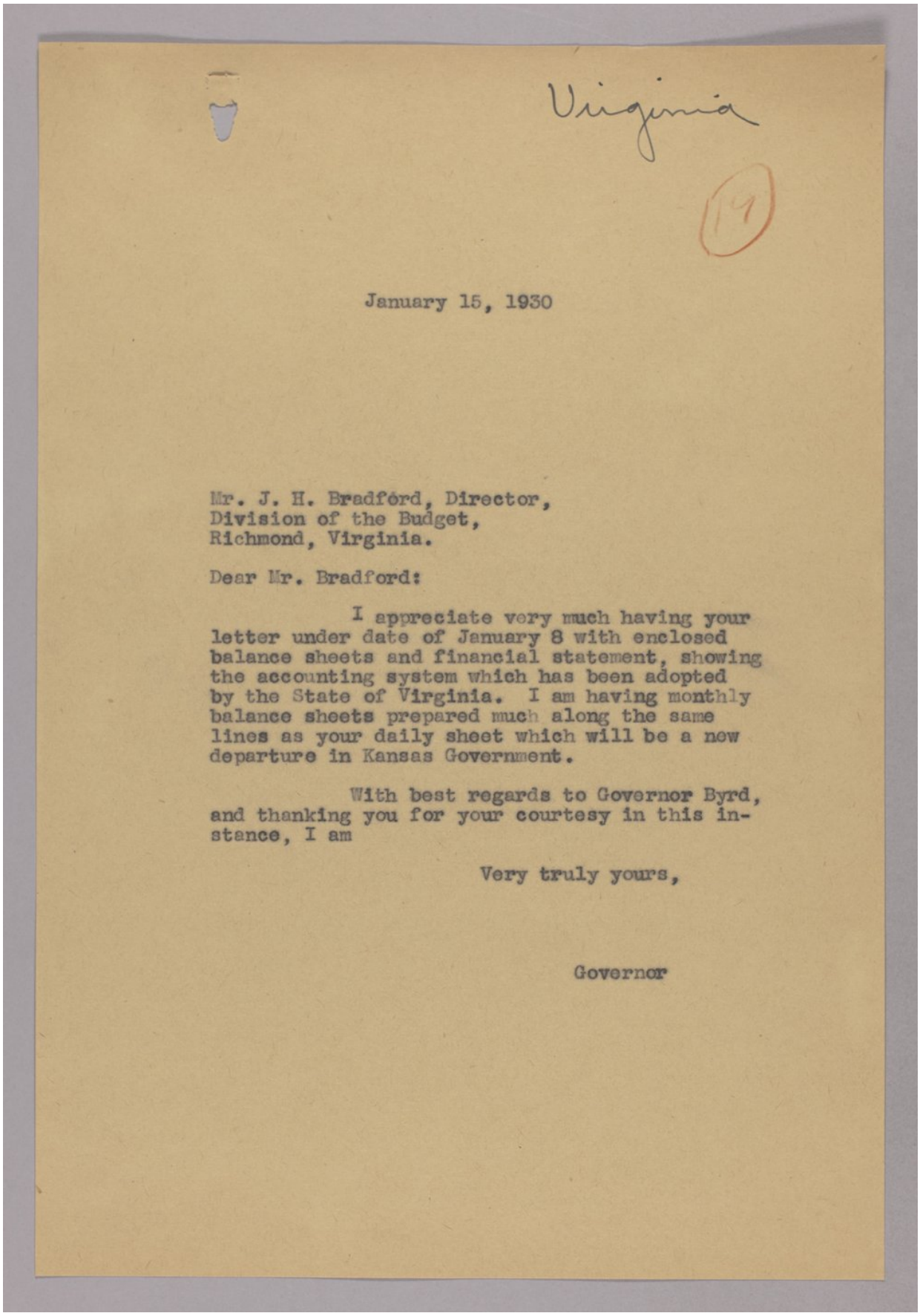
At Mr. McHale's request I have tried to make a study of this matter and I spent a day at Manhattan last week going over the results obtained with gas, at Manhattan in comparison with coal. After going over both reports carefully with Mr. Paulling, I believe it would cost about three times as much to equip for the efficient burning of coal at Fort Dodge as it would to equip the same boilers for the use of gas.

I would like to make the following comparisons in the efficiency of gas at the plant with coal at Fort Dodge and with gas at Manhattan. Of course the Manhattan plant is kept in a much more efficient manner than the plant at Fort Dodge. The Manhattan plant furnished radiation for the six winter months at 21.8 ¢ per foot of radiation, while the Fort Dodge plant cost 42¢ per foot of radiation for the same length of time. Manhattan has estimated that they could save 66¢ per ton on 20¢ gas with coal costing $3.97 and they have been able to do so. The same coal costs $5.24 at Fort Dodge, or theoretically, equal to 26¢ gas. The freight and haulage on coal is $3.52 at Fort Dodge, therefore, it would seem to me very uneconomical to burn coal where the freight and haulage is as high as it is there.

I do believe that we can burn coal profitably in some of our institutions where we have favorable freight rates, but Fort Dodge is the most unfavorably situated institution for burning coal that we have in Kansas.

Yours very truly,
E. L. Barrier
Budget Director

ELB:S



Virginia

(14)

January 15, 1930

Mr. J. H. Bradford, Director,
Division of the Budget,
Richmond, Virginia.

Dear Mr. Bradford:

I appreciate very much having your letter under date of January 8 with enclosed balance sheets and financial statement, showing the accounting system which has been adopted by the State of Virginia. I am having monthly balance sheets prepared much along the same lines as your daily sheet which will be a new departure in Kansas Government.

With best regards to Governor Byrd, and thanking you for your courtesy in this instance, I am

Very truly yours,

Governor

HARRY FLOOD BYRD
GOVERNOR

Commonwealth of Virginia

GOVERNOR'S OFFICE

RICHMOND

DIVISION OF THE BUDGET
J. H. BRADFORD
DIRECTOR

January 8th, 1930.

Hon. Clyde M. Reed,
Governor of Kansas,
Topeka, Kansas.

My dear Governor Reed:

Governor Byrd thought perhaps you would be interested in some details of the new accounting system adopted by the State of Virginia. By this system forty-eight separate State agencies, heretofore collecting State revenue, were abolished and all collections are paid to the State Treasurer and all disbursements made by him on warrants issued by the Comptroller. This includes not only the revenue received from taxation but also the institutional revenue received by the State institutions and colleges.

By means of this accounting system there is placed on the desk of the Governor each afternoon a statement of the financial transaction of the State for that day. A balance sheet and other financial statements are also issued at regular intervals. This enables the Governor to keep in close touch with the State's finances. The system has now been in effect two years and has operated very satisfactorily. It has brought about many economies, such as an increase in the collection of interest on the deposits, the savings by taking advantage of all cash discounts, and in other ways. I enclose you a copy of this daily report and also a copy of the consolidated balance sheet.

If there are any further details you desire it will give me pleasure to forward the same to you.

Governor Byrd desires me to convey to you his most cordial regards.

With best wishes, I am,

Sincerely yours,

J. H. Bradford.
Director.

B:J

Virginia is the only State having an accounting system which enables a report in which all the financial transactions for that day are consolidated and placed on the Governor's desk at 3 P. M. on the same day. This enables the Governor to keep constantly in touch with the condition of the State Treasury, and the report includes all the activities of the State and all its departments and institutions. Copy of this report is reproduced below for your information.

Please understand that the cash in hand as shown on this report is, of course, subject to certain unpaid appropriations and is not a free surplus. The cash on hand is deposited by the Treasurer of the State in more than one hundred and sixty banks throughout the State, and on every deposit the State receives interest on the daily balance.

Respectfully,

HARRY FLOOD BYRD,
Governor.

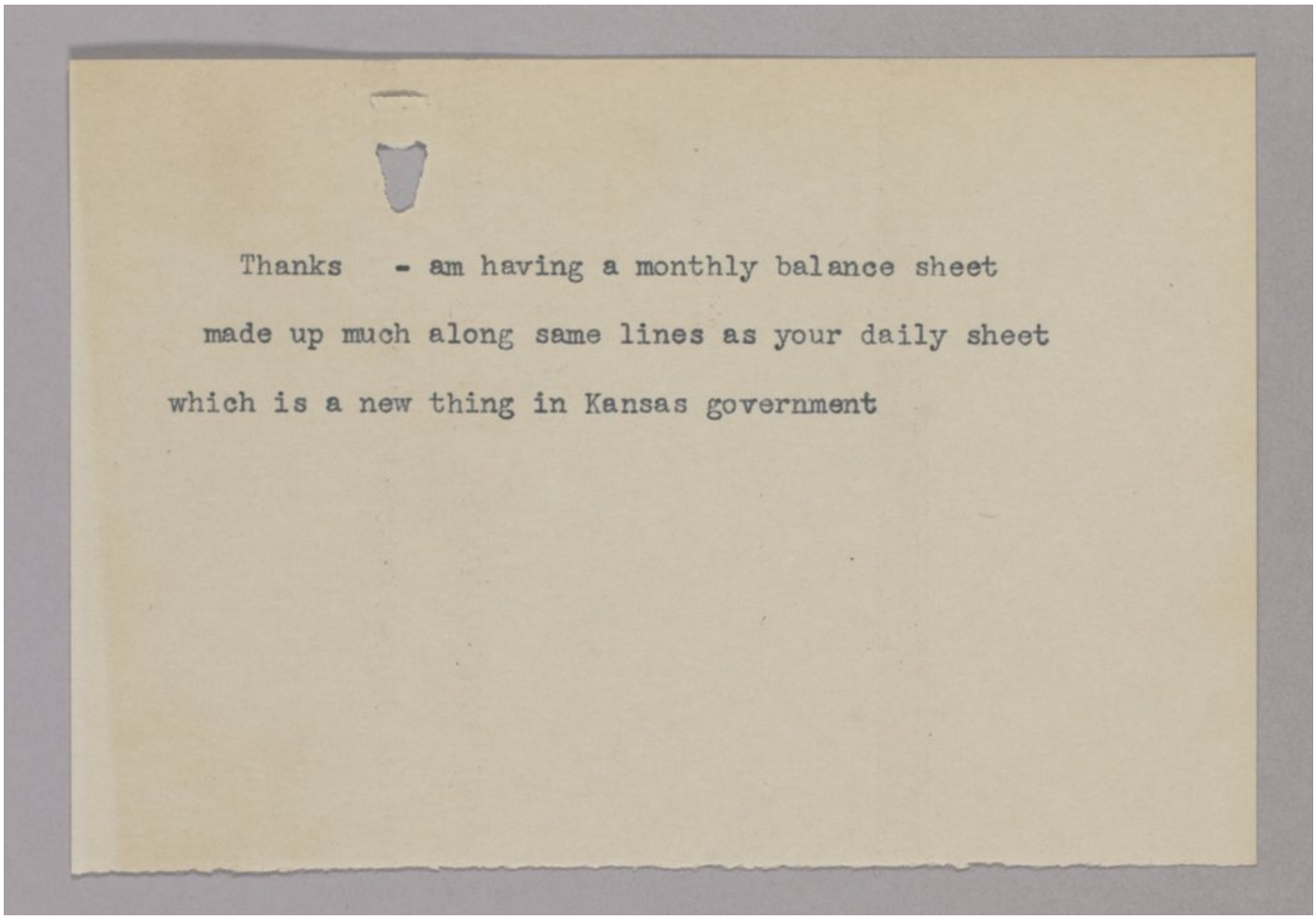
DEPARTMENT OF FINANCE—DIVISION OF THE TREASURY

DAILY CASH PROOF — **DATE** July 1, 1929.

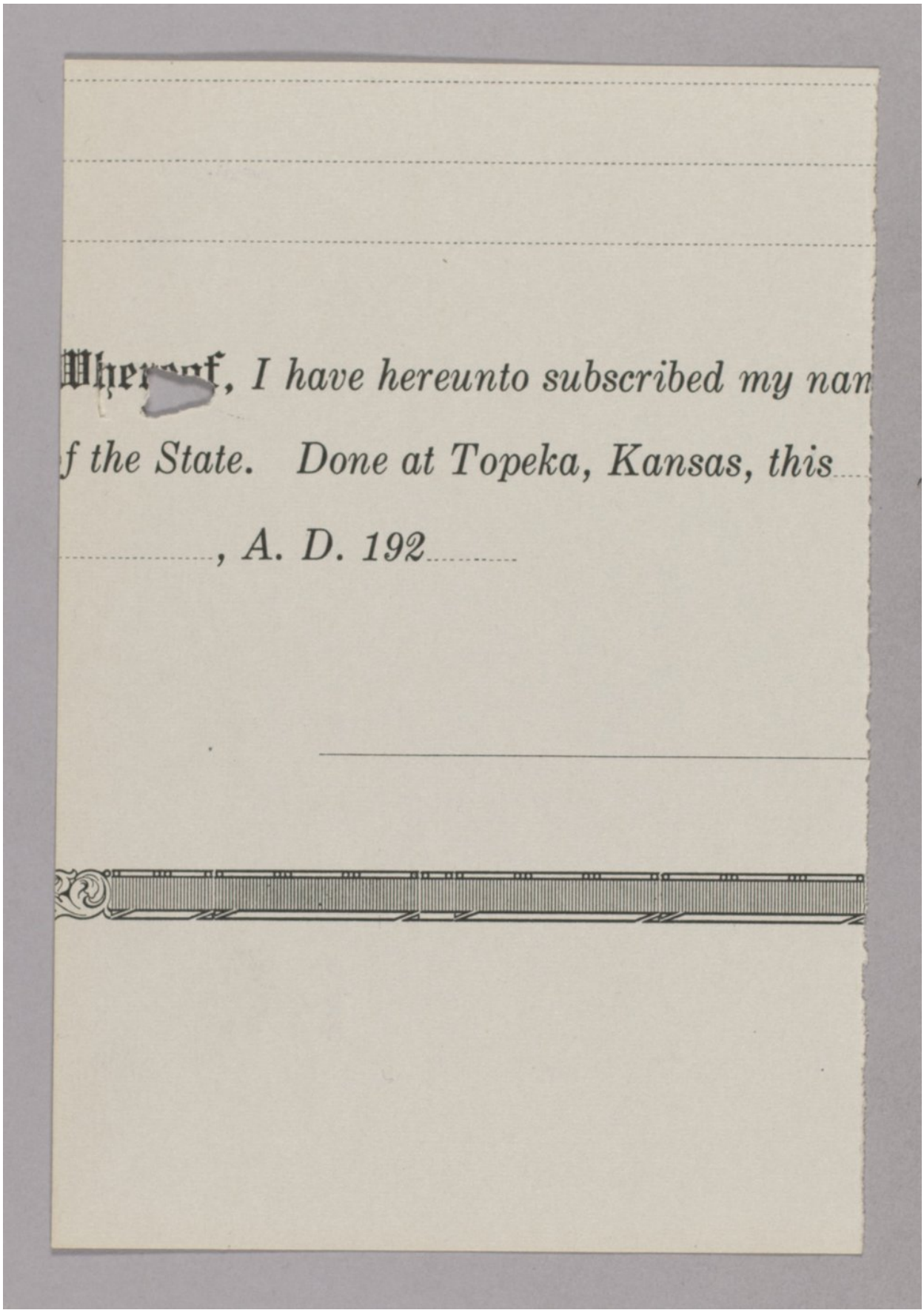
	Details	Totals		Details	Totals
Balance beginning of day:					
In banks		$12,107,737 91	Payroll	$ 380,172 32	
On hand			Public debt	308,575 67	
Receipts: (General Account)			Warrants: (General Account)	202,277 14	
Cities and counties	$ 4,162 35		Pensions	2,925 00	$ 893,950 13
Omitted taxes	773 66				
Corporation income	107,997 33				
Result of audit	198 48				
Maintenance taxes	3 71				
Shares bank stock	1,242 77				
Departments and institutions	130 22				
Miscellaneous receipts	1,807 96				
License taxes	34 17				
	$116,350 65*	$ 116,350 65			
			Uncollected checks returned:		
			Baldwin Pharmacy advice No. 31 returned by Richmond Trust Co.		17 37
			Kay Brooks Lbr. Co. advice No. 32 returned by Bank of Commerce & Trusts		60 09
			Miscellaneous charges by banks:		
Receipts: (Other Funds)			Warrants: (Other Funds)		
			Balance end of day:		
			In banks		11,330,060 97
			On hand		
Grand total		$12,224,088 56	Grand total		$12,224,088 56

Balance end of day (this date last year)..$6,959,251 28

Governor Clyde M. Reed correspondence, Budget Department



Thanks - am having a monthly balance sheet
made up much along same lines as your daily sheet
which is a new thing in Kansas government



Wherof, I have hereunto subscribed my nam
f the State. Done at Topeka, Kansas, this
....., A. D. 192.....

The new accounting system has enabled the State of Virginia to prepare a consolidated balance sheet such as all business corporations have. It has been customary in other States, in preparing their balance sheets, to include the value of the State road system. I have not included the value of the State road system on which we have so far expended one hundred million dollars because this could not be considered as a saleable asset of the State. I have only included the value of the property and other assets of the State which, if the State of Virginia was liquidated, could be realized. The report below includes only State buildings and State property, and does not include public school buildings or county or municipal property.

Today Virginia enjoys the unique distinction of having sufficient cash assets on hand, exclusive of land and buildings, to cover our entire bonded indebtedness—(a) the securities in the literary fund, (b) cash on hand, (c) our one-sixth interest in the R., F. & P. Railroad. Exclusive of all indebtedness and not considering our investment in our roads, but including State buildings and property, Virginia had as of February 28, 1929, assets of $47,872,388 in excess of all liabilities. I know that you will rejoice with me in this very splendid financial condition, which should not, however, encourage us to make unnecessary expenditures, but rather to adhere to the conservative policy which has made possible this satisfactory condition.

HARRY FLOOD BYRD,
Governor.

COMMONWEALTH OF VIRGINIA
CONSOLIDATED BALANCE SHEET
FEBRUARY 28, 1929

	Totals	General Fund	Capital Fund
Assets			
Cash	$12,729,239 36	$12,611,326 54	$ 117,912 82
Taxes receivable	2,875,432 66	2,875,432 66	.....
Sundry accounts receivable	161,956 45	131,808 35	30,148 10
Deferred debits	154,432 49	154,432 49	.....
Investments:			
Sinking fund	4,808,533 26	.....	4,808,533 26
Literary fund	5,792,501 91	.....	5,792,501 91
Institutional endowment fund	10,560,000 00	.....	10,560,000 00
State student loan fund	171,217 75	.....	171,217 75
Land, buildings and other fixed assets	41,240,000 00	.....	41,240,000 00
Total	$78,493,313 88	$15,773,000 04	$62,720,313 84
Liabilities			
Accounts and warrants payable	$ 938,773 50	$ 938,773 50	.....
Accrued interest payable	100,845 16	100,845 16	.....
Deferred credits:			
Uncollected assessments of taxes	2,875,432 66	2,875,432 66	.....
Other items	162,908 32	8,484 40	$ 154,423 92
Reserves:			
For unexpended proceeds of highway certificates of indebtedness	544,558 24	544,558 24	.....
For other purposes	230,145 46	230,145 46	.....
State bonded debt	18,340,261 84	.....	18,340,261 84
State highway certificates of indebtedness	7,428,000 00	.....	7,428,000 00
Surplus	47,872,388 70	11,074,760 62	36,797,628 08
Total	$78,493,313 88	$15,773,000 04	$62,720,313 84

STATE OF KANSAS
DEPARTMENT OF THE BUDGET
TOPEKA

19

January 11, 1930.

Mr. Robert C. Smith, Director
Virginia Bureau of Research,
Richmond, Va.

Dear Sir:

Your letter of January 10 to Governor Reed has been referred to this department for reply.

The President and secretary of the several boards are authorized by law to approve their expense vouchers, and the law makes the chairman of the Commissions or commissioner the approving agent for their expenses.

The State auditor is authorized and empowered to draw his warrants on the treasurer of state, against the several special funds of each of the special fee boards and departments, upon duly itemized and verified vouchers approved by the person or persons having supervision and charge of the respective funds.

Each board and commission has its own law governing the collection of fees and the disbursement of money. For a copy of the law which is followed, I refer you to our Kansas Revised Statutes of 1923.

Yours very truly,

Wm C Wetherton
State accountant.

COPY

KANSAS GROWS THE BEST WHEAT IN THE WORLD

January 10, 1930.

Mrs. Bertha Wetherton,
Assistant State Budget Director,
B U I L D I N G.

Dear Mrs. Wetherton:

Governor Reed is in receipt of the enclosed communication from Robert C. Smith, Director of Bureau of Research, Richmond, Virginia, requesting the method by which expense accounts are approved in Kansas.

I will appreciate it if you will furnish Mr. Smith with the information asked for.

Yours very truly,

Secretary to the Governor.

WW/b
enc. 1.

STATE OF KANSAS
CLYDE M. REED, GOVERNOR

DEPARTMENT OF THE BUDGET
E. L. BARRIER, DIRECTOR
MISS ALICE GAMBLE
ASSISTANT DIRECTOR
TOPEKA

December 9, 1929

Honorable Clyde M. Reed
Governor State of Kansas
Capitol Building

My dear Governor Reed:

I am writing you in regard to Mr. Howard M. Wilson, Jr., Alacazar Hotel, 39th and Baltimore, Kansas City, Missouri.

His mother has personally helped me in the primary campaign and I would appreciate a letter of recommendation for him. It is his ambition to become connected with the marine flying corps. He holds a limited commercial license at this time.

Mr. Wilson is an ideal American man that would do proud to any position to which he would aspire, and I would appreciate a letter of recommendation for him and mailed to his address as given above.

Thanking you, I beg to remain

Yours very truly,

Alice Gamble

Assistant Budget Director

AG:S

File
Budget Director
19

INSURANCE COMMISSIONER

Collections for the fiscal year 1929, as shown on the records of the State Treasurer, amount to $877,244.43 but, collections for May and June are not entered. These collections amoun to $199,627.21 which, when accepted by the State Treasurer, will bring the total for the fiscal year 1929 to $1,076,871.64

I do not understand just why the State Treasurer will not accept the checks as presented by Mr. Hobbs for May and June collections. They are ready for him and should be deposited at once not only to be included in the fiscal year 1929, but to protect this money. Mr. Hobbs has presented this money and if the bank on which they are drawn should fail, he would not be responsible for the collection.

It may be that the State Treasurer's office holds that Chapter 262, laws 1929 gives the Treasurer's office the right to require a department to deposit Fees and Taxes in one only of the designated depository banks, but it may be better for you to get this information direct from the State Treasurer.