

Wednesday, April 9, 1919

The Senate met pursuant to adjournment.

The President in chair.

The roll was called and the following Senators answered to their names:

Mr. President, Senators Anderson, Andrews, Baker, Bradshaw, Butler, Carlton, Cash, Crawford, Crosby, Eaton, Hughlett, Hulley, Igou, Johnson, King, Lowry, MacWilliams, Malone, Mathis, McLeod, Moore, Oliver, Plympton, Roland, Rowe, Russell, Singletary, Stokes, Turnbull, Turner, Wilson.—32.

A quorum present.

Prayer by the chaplain.

The reading of the Journal was dispensed with.

The Journal of April 8 was corrected and approved as corrected.

#### INTRODUCTION OF RESOLUTIONS.

Mr. Hully offered the following Concurrent Resolution: Senate Concurrent Resolution No. 1:

Whereas, The civilized nations of the earth have been involved in a costly, ghastly world war; and

Whereas, The hearts of the people in all lands are weary of strife; and

Whereas, The representatives of the Government of the United States are endeavoring to bring about a League of Nations to insure a permanent peace; therefore, be it

Resolved by the Senate, the House concurring, That we endorse the principle of the League of Nations, and that we express our entire confidence in President Woodrow Wilson and his conferees in Paris; and that we endorse their efforts, both for world peace and for a League of Nations.

Which was read the first time.

Mr. Hully moved to waive the rules and to read the resolution the second time.

Which was agreed to by a two-thirds vote.

And Senate Concurrent Resolution No. 1 was read the second time.

Mr. Hully moved to adopt the resolution.

Which was agreed to.

Mr. Hully moved that the rules be waived and Senate Concurrent Resolution No. 1 be immediately referred to the House of Representatives.

Which was agreed to by a two-thirds vote.

And Senate Concurrent Resolution No. 1 was so certified.

By Mr. King—

Senate Concurrent Resolution No. 2:

Whereas, The people of Florida have, by their liberality and earnestness in services and sacrifices during the period of the greatest war in history, shown in a marked degree their patriotism and their loyal devotion to the principles of Christianity, humanity and American citizenship; and

Whereas, The soldiers and sailors from this State nobly performed every duty assigned to them at home and abroad, many of them yielding up their lives in the service of our country to the glory of American civilization; and

Whereas, All true Floridians, being grateful for the restoration of peace in the world, and having faith in the security of our government and institutions, are resolutely progressing and improving conditions that contribute to the betterment of mankind; and

Whereas, The privilege of being honored as the representatives of the people of this State carries with it responsibilities and duties that should be acknowledged and faithfully performed; Therefore be it

Resolved by the Senate, the House of Representatives Concurring, That the chosen representatives of the people of Florida, do hereby pledge their best efforts as law-makers to safe-guard the interests of the State and to promote and advance the welfare of the people, by reducing tax burdens to the lowest possible point consistent with efficient government, and by enacting laws that will encourage education, immigration, home-build-

ing, and the development of the vast resources of the State, to the end that Florida will ever afford opportunities for attaining happiness and prosperity among patriotic, enlightened and progressive citizens.

Which was read the first time.

Mr. King moved to waive the rules and to read the resolution the second time.

Which was agreed to by two-third vote.

And the Resolution was read the second time.

Mr. King moved to adopt the Resolution.

Which was agreed to.

Mr. King moved to further waive the rules and to certify the resolution to the House of Representatives immediately.

Which was agreed to by a two-thirds vote.

And Senate Concurrent Resolution No. 2 was so certified.

By Mr. Singletary—

Senate Concurrent Resolution No. 3:

Be it resolved by the Senate of the State of Florida, the House of Representatives concurring:

Section 1. That a revision of the present Constitution of the State of Florida, adopted by the Convention of 1885, and the subsequent amendments thereto is now determined to be necessary; and that upon the passage of this resolution by a vote of two-thirds of all the members of both Houses of this Legislature, this determination shall be entered upon the respective journals, with the yeas and nays thereon.

Sec. 2. That next preceding the next general election of representatives, notice of this action shall be published weekly in one newspaper in every county of the State in which a newspaper is published, for the period of three months, and in any counties where no newspaper is published such notice shall be given by posting at the several polling precincts, for six weeks next preceding said election, and that at such election the electors be invited to vote for or against the revision.

Sec. 3. That if a majority of the electors so voting be in favor of revision, the Legislature chosen at such election shall provide by law for a convention to revise said

Constitution, to be held within six months after the passage of such law.

Sec. 4. Such convention shall consist of a number equal to the membership of the House of Representatives, and shall be apportioned among the several counties in the same manner as members of said House.

Which was read the first time, and referred to the Committee on Constitutional Amendments.

Mr. MacWilliams moved that an Index Clerk be appointed by the Secretary to take charge of the indexing of the Senate Journal.

Which was not agreed to.

The following communication from the Attorney General was read:

STATE OF FLORIDA,  
OFFICE OF THE ATTORNEY GENERAL  
Tallahassee, April 8, 1919.

Hon. James E. Calkins,  
President of the Senate,  
Tallahassee, Florida.

Dear Sir:

By direction and under authority of Chapter 6436, Laws of Florida, requiring the Attorney General, at the convening of each session of the Legislature, to recommend a person experienced in indexing to supervise and assist the respective clerks of each branch of the Legislature, having in hand the work of indexing the Daily Journals, I hereby recommend Mrs. Lila B. Robertson as such experienced indexer for this work.

Respectfully submitted,

VAN C. SWEARINGEN,  
Attorney General.

Which communication was referred to the Committee on Legislative Expenses.

#### INTRODUCTION OF BILLS.

By Mr. Russell—

Senate Bill No. 1:

A bill to be entitled An Act to provide for the employment of police officers of the city of Palatka.

Which was read the first time by its title.

Mr. Russell moved that the rules be waived and Senate Bill No. 1 be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 1 was read a second time by its title only.

Mr. Russell moved that the rules be further waived and that Senate Bill No. 1 be read a third time and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 1 was read a third time in full.

Upon call of the roll on the passage of the bill the vote was:

Yeas—Mr. President, Senators Anderson, Andrews, Baker, Bradshaw, Butler, Carlton, Cash, Crawford, Crosby, Eaton, Hughlett, Hulley, Igou, Johnson, King, Lowry, MacWilliams, Malone, Mathis, McLeod, Moore, Oliver, Plympton, Roland, Rowe, Russell, Singletary, Stokes, Turnbull, Turner, Wilson—32.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives immediately.

By Mr. Russell—

Senate Bill No. 2:

A bill to be entitled An Act to provide for the election of an assessor of taxes for the City of Palatka, and to fix his term of office.

Which was read the first time by its title only.

Mr. Russell moved that the rules be waived and Senate Bill No. 2 be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 2 was read a second time by its title only.

Mr. Russell moved that the rules be further waived, and that Senate Bill No. 2 be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 2 was read a third time in full.

Upon call of the roll on the passage of the bill the vote was:

Yeas—Mr. President, Senators Anderson, Andrews, Baker, Bradshaw, Butler, Carlton, Cash, Crawford, Crosby, Hughlett, Hulley, Igou, Johnson, King, Lowry, MacWilliams, Malone, McLeod, Moore, Oliver, Plympton,

Roland, Rowe, Russell, Singletary, Stokes, Turnbull, Turner, Wilson—30.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives immediately.

By Mr. Wilson—

Senate Bill No. 3:

A bill to be entitled An Act to amend the charter of the City of Sarasota, being Chapter 6768, Acts of 1913, Laws of Florida, by empowering said City of Sarasota to establish municipal plants for gas or electricity without acquiring any such plant that may now be operating in said city, to legalize and validate the proceedings of said city relating to the issuance and sale of electric light bonds of said city to the amount of eighty thousand dollars, and to authorize the use of said money derived from the sale of said bonds for the purpose of establishing a municipal electric light plant.

Which was read the first time by its title only.

Mr. Wilson moved that the rules be waived and Senate Bill No. 3 be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 3 was read a second time by its title only.

Mr. Wilson moved that the rules be further waived, and that Senate Bill No. 3 be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 3 was read a third time in full.

Upon call of the roll on the passage of the bill the vote was:

Yeas—Mr. President, Senators Anderson, Andrews, Baker, Bradshaw, Butler, Carlton, Cash, Crawford, Crosby, Eaton, Hughlett, Hulley, Igou, Johnson, Lowry, MacWilliams, Malone, Mathis, McLeod, Moore, Oliver, Plympton, Roland, Rowe, Russell, Singletary, Stokes, Turnbull, Turner, Wilson—31.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives immediately.

By Mr. McLeod—  
Senate Bill No. 4:

A bill to be entitled An Act to refund to owners of automobiles with a seating capacity of not more than five persons all license taxes collected by the Comptroller for the year 1918 in excess of five dollars for the full year and two dollars and fifty cents for the half year on such automobiles and making an appropriation for the purpose of other provisions relating thereto.

Which was read the first time by its title and referred to the Committee on Claims.

By Mr. Hulley—  
Senate Bill No. 5:

A bill to be entitled An Act to legalize and validate the proceedings of the town of Daytona Beach in relation to the issuing of bonds in the sum of \$60,000 for street improvement.

Which was read the first time by its title only.

Mr. Hulley moved that the rules be waived and Senate Bill No. 5 be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 5 was read a second time by its title only.

Mr. Huley moved that the rules be further waived, and that Senate Bill No. 5 be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 5 was read a third time in full.

Upon call of the roll on the passage of the bill the vote was:

Yeas—Mr. President, Senators Anderson, Andrews, Baker, Bradshaw, Butler, Carlton, Cash, Crawford, Crosby, Hughlett, Hulley, Igou, Johnson, King, Lowry, MacWilliams, Malone, Mathis, McLeod, Moore, Oliver, Plympton, Roland, Rowe, Russell, Singletary, Stokes, Turnbull, Turner, Wilson—31.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives immediately.

The following communication from the State Comptroller was read:

COMPROLLERS OFFICE.

Tallahassee, April 9, 1919.

Hon. J. E. Calkins,  
President of the Senate,  
Senate Chamber, Capitol.

Dear Sir:

There is on file in the office of the State Comptroller a large part of the official data and records of the State. These records, of course, are open for public inspection, but the very fact of their being so voluminous, one not familiar with the functions of the office and possessing a working knowledge of the State Government machinery, as a whole, might not always be able quickly and conveniently to get at what data or information is desired.

It is realized that the Legislature, its committees or individual members may want various information compiled for their use from time to time during the session. Will you kindly tender to the Senators my invitation to call upon me for any information desired at any time which they believe could be secured at the Comptroller's records? A call upon me or the Chief Clerk of the office will receive prompt attention.

In order to facilitate further the matter of furnishing official data and information desired to members of the Legislature, it has been deemed advisable to designate especially for this work during the session one of the clerks of the office who, by reason of his past experience as a member of the Legislature, as well as in several important positions in the administrative departments, is possessed of more than ordinary knowledge of the working of the State Government and various functions of the Comptroller's office. I refer to Captain R. A. Gray. In addition to his other duties, he will be especially charged with securing for any committee or member of the Legislature any data desired by them from this office during the present session. It is hoped each and every Senator

will feel perfectly free to call for any information he may wish from the office of the State Comptroller. It will be gladly and promptly furnished.

Very respectfully,

ERNEST AMOS,  
Comptroller.

Which communication was referred to the Committee on Finance and Taxation.

The following communication from the State Auditor was read:

Office of the State Auditor,  
Tallahassee, April 9, 1919.

Hon. James E. Calkins,  
President of the Senate,  
The Capitol.

Dear Sir:

As required under Section 167 of the General Statutes of Florida, I have made an examination of Cabinet and State offices for the two-year period ending December 31, 1918, and have the honor to submit herewith my report on the same for the consideration and information of the Senate.

Yours respectfully,

J. WILL YON,  
State Auditor.

Mr. Johnson moved that the State Auditor's report be spread upon the Journal and that the same be referred to the Committee on Finance and Taxation.  
Which was agreed to.

REPORT OF THE STATE AUDITOR TO THE LEGISLATURE OF 1919 ON AUDIT OF STATE OFFICES FOR 1917 AND 1918.

Tallahassee, Fla., April 7, 1919.

Gentlemen of the Senate and House of Representatives:  
As required under Section 167 of the General Statutes of Florida, I have the honor to report hereunder my examination of Cabinet and State offices for the two-year period ending December 31, 1918.

Secretary of State.

All receipts and collections by the Secretary of State were properly accounted for and turned over to the State Treasurer.

Receipts and Collections—	1917	1918
Charter Tax, Corporations.....	\$ 51,641.20	\$ 44,144.00
Tax on Commissions .....	2,222.00	2,128.00
Automobile Registration Tax....	3,678.00	.....
Chauffeur Registration Tax.....	30.00	.....
Sale of Bound General Statutes..	75.00	35.00
Sale Unbound General Statutes..	38.50	21.00
Sale of Acts of Legislature.....	611.50	224.00
Sale of Revised Statutes.....	4.00	4.00
Sale of Justice of Peace Manuals.	7.00	.....
Sale of Old Carpets, etc.....	25.35	.....
Fees .....	2,900.25	2,299.00
Candidates' Filing Fees, Primary .....	.....	4,017.00
Pages in Campaign Book.....	.....	1,792.50
	<u>\$ 61,232.80</u>	<u>\$ 54,664.50</u>
		61,232.80
Total Receipts, 1917 and 1918.		<u>\$115,897.30</u>

COMPTROLLER.

ABSTRACT OF ACCOUNTS.

General Revenue Fund.

Balance in Fund Jan. 1, 1917.	\$ 304,200.58	
Receipts in 1917.....	1,686,890.19	
Receipts in 1918.....	1,989,249.39	
Warrants cancelled in 1917..	77.20	
Warrants cancelled in 1918..	501.83	
Warrants issued in 1917....		\$1,852,370.21
Warrants issued in 1918.....		1,943,169.59
Balance in Fund Jan. 1, 1919.		<u>185,379.39</u>
	<u>\$3,980,919.19</u>	<u>\$3,980,919.19</u>

Comptroller's Balance Jan. 1, 1919 .....	\$ 185,379.39
Warrants outstanding Jan. 1, 1919 .....	14,300.37
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Treasurer's Balance Jan. 1, 1919 .....	\$ 199,679.76

*General School One Mill Tax Fund.*

Balance in Fund Jan. 1, 1917.	\$ 61,058.17	
Receipts in 1917.....	315,701.47	
Receipts in 1918.....	305,180.94	
Warrants issued in 1917.....		\$ 258,653.10
Warrants issued in 1918.....		365,046.50
Balance in Fund Jan. 1, 1919.		58,240.98
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	\$ 681,940.58	\$ 681,940.58

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$ 58,240.98
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*State Board of Health Tax Fund*

Balance in Fund Jan. 1, 1917.	\$ 16,563.38	
Receipts in 1917.....	158,335.77	
Receipts in 1918.....	153,759.39	
Warrants cancelled .....	8.80	
Warrants issued in 1917.....		\$ 137,723.38
Warrants issued in 1918.....		127,358.90
Balance in Fund Jan. 1, 1919.		63,585.06
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	\$ 328,667.34	\$ 328,667.34

Comptroller's Balance Jan. 1, 1919 .....	\$ 63,585.06
Warrants outstanding Jan. 1, 1919 .....	881.51
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Treasurer's Balance Jan. 1, 1919 .....	\$ 64,466.57
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*State Prison Fund.*

Balance in Fund Jan. 1, 1917.	\$ 7,622.91	
Receipts in 1917.....	189,686.71	
Receipts in 1918.....	228,421.82	
Warrants cancelled .....	10.00	
Warrants issued in 1917.....		\$ 177,537.35
Warrants issued in 1918.....		215,635.29
Balance in Fund Jan. 1, 1919.		32,568.80
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	\$ 425,741.44	\$ 425,741.44

Comptroller's Balance Jan. 1, 1919 .....	\$ 32,568.80
Warrants outstanding Jan. 1, 1919 .....	458.17

Treasurer's Balance Jan. 1, 1919 .....	\$ 33,026.97
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*Drainage Tax Fund.*

Balance in Fund Jan. 1, 1917.	\$ 40,910.14	
Receipts in 1917.....	807,609.60	
Receipts in 1918.....	314,560.60	
Warrants issued in 1917.....		\$ 693,193.81
Warrants issued in 1918.....		435,695.40
Balance in Fund Jan. 1, 1919.		34,191.13
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	\$1,163,080.34	\$1,163,080.34

Comptroller's Balance Jan. 1, 1919 .....	\$ 34,191.13
Warrants outstanding Jan. 1, 1919 .....	65.58
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Treasurer's Balance Jan. 1, 1919 .....	34,256.71
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*Drainage Bond Fund.*

Balance in Fund Jan. 1, 1917.	\$ .....	
Receipts in 1917.....	419,799.77	
Receipts in 1918.....	1,495,834.29	
Warrants issued in 1917.....		\$ 368,016.88

Warrants issued in 1918.....		893,467.54
Balance in Fund Jan. 1, 1919.		654,149.64
	<u>\$1,915,634.06</u>	<u>\$1,915,634.06</u>

Comptroller's Balance Jan. 1, 1919 .....	\$ 654,149.64	
Warrants outstanding Jan. 1, 1919 .....	14,390.68	

Treasurer's Balance Jan. 1, 1919 .....	\$ 668,540.32	
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*Shell Fish Fund.*

Balance in Fund Jan. 1, 1917..\$	6,962.31	
Receipts in 1917.....	14,698.41	
Receipts in 1918.....	29,080.98	
Warrants issued in 1917.....		\$ 20,985.87
Warrants issued in 1918.....		24,689.24
Balance in Fund Jan. 1, 1919.		5,066.59
	<u>\$ 50,741.70</u>	<u>\$ 50,741.70</u>

Comptroller's Balance Jan. 1, 1919 .....	\$ 5,066.59	
Warrants outstanding Jan. 1, 1919 .....	23.58	

Treasurer's Balance Jan. 1, 1919 .....	\$ 5,090.17	
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*State Road Auto Fund.*

Balance in Fund Jan. 1, 1917..\$	20,189.73	
Receipts in 1917.....	21,631.46	
Receipts in 1918.....	1,565.23	
Warrants issued in 1917.....		\$ 24,737.50
Warrants issued in 1918.....		18,648.92
Balance in Fund Jan. 1, 1919.		.....
	<u>\$ 43,386.42</u>	<u>\$ 43,386.42</u>

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	.....	
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*State Road Tax Fund.*

Balance in Fund Jan. 1, 1917. \$.....		
Receipts in 1917.....	28,953.65	
Receipts in 1918.....	146,888.46	
Warrants issued in 1917.....		\$ .....
Warrants issued in 1918.....		45,488.31
Balance in Fund Jan. 1, 1919.		130,353.80

	<u>\$ 175,842.11</u>	<u>\$ 175,842.11</u>
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Comptroller's Balance Jan. 1, 1919 .....	\$ 130,353.80	
Warrants outstanding Jan. 1, 1919 .....	197.69	

Treasurer's Balance Jan. 1, 1919 .....	\$ 130,551.49	
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*Agricultural College Fund.*

Balance in Fund Jan. 1, 1917..\$	2,021.44	
Receipts in 1917.....	1,790.00	
Receipts in 1918.....	7,790.00	
Warrants issued in 1917.....		\$ 6,670.61
Warrants issued in 1918.....		8,437.50
Balance in Fund Jan. 1, 1919.		2,493.33

	<u>\$ 17,601.44</u>	<u>\$ 17,601.44</u>
Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	2,493.33	

*Principal of School Fund.*

Balance in Fund Jan. 1, 1917..\$	179,694.66	
Receipts in 1917.....	22,587.94	
Receipts in 1918.....	26,571.39	
Vouchers issued in 1917.....		\$ 124,317.66
Vouchers issued in 1918.....		62,981.69
Balance in Fund Jan. 1, 1919.		41,554.64.

	<u>\$ 228,853.99</u>	<u>\$ 228,853.99</u>
Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	41,554.64	

*Interest of School Fund.*

Balance in Fund Jan. 1, 1917.	\$ 45,087.34	
Receipts in 1917.....	68,321.56	
Receipts in 1918.....	70,630.21	
Warrants issued in 1917.....		\$ 64,988.55
Warrants issued in 1918.....		71,247.00
Balance in Fund Jan. 1, 1919.		47,803.56
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	\$ 184,039.11	\$ 184,039.11

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$ 47,803.56
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*Principal Seminary Fund.*

Balance in Fund Jan. 1, 1917.	\$ 386.01	
Receipts in 1917 and 1918....		
Warrants issued in 1917 and 1918 .....		\$ .....
Balance in Fund Jan. 1, 1919.		386.01
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	\$ 386.01	\$ 386.01

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$ 386.01
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*Interest Seminary Fund*

Balance in Fund Jan. 1, 1917.	\$ 1,024.40	
Receipts in 1917.....	4,128.00	
Receipts in 1918.....	4,128.00	
Warrants issued in 1917.....		\$ 2,689.80
Warrants issued in 1918.....		4,740.00
Balance in Fund Jan. 1, 1919.		1,850.60
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	\$ 9,280.40	\$ 9,280.40

Comptroller's Balance Jan. 1, 1919 .....	\$ 1,850.60
Warrants outstanding Jan. 1, 1919 .....	22.50

Treasurer's Balance Jan. 1, 1919 .....	\$ 1,873.10
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*White College Morrill Fund.*

Balance in Fund Jan. 1, 1917.	\$ 15,829.17	
Receipts in 1917.....	25,000.00	
Receipts in 1918.....	25,000.00	
Warrants issued in 1917.....		\$ 25,739.17
Warrants issued in 1918.....		26,407.66
Balance in Fund Jan. 1, 1919.		13,682.34
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	\$ 65,829.17	\$ 65,829.17

Comptroller's Balance Jan. 1, 1919 .....	\$ 13,682.34
Warrants outstanding Jan. 1, 1919 .....	798.00

Treasurer's Balance Jan. 1, 1919 .....	\$ 14,480.34
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*A. & M. College Morrill Fund.*

Balance in Fund Jan. 1, 1917.	\$ 16,164.18	
Receipts in 1917.....	25,000.00	
Receipts in 1918.....	25,000.00	
Warrants issued in 1917.....		\$ 24,208.31
Warrants issued in 1918.....		24,053.50
Balance in Fund Jan. 1, 1919.		17,902.37
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	\$ 66,164.18	\$ 66,164.18

Comptroller's Balance Jan. 1, 1919 .....	\$ 17,902.37
Warrants outstanding Jan. 1, 1919 .....	160.83
Treasurer's Balance Jan. 1, 1919 .....	\$ 18,063.20

*A. & M. College Incidental Fund.*

Balance in Fund Jan. 1, 1917.	\$ 75.26
Receipts in 1917.....	666.68

Receipts in 1918.....	1,548.71		
Warrants issued in 1917.....		\$	704.79
Warrants issued in 1918.....			1,584.41
Balance in Fund Jan. 1, 1919.			1.45
	<u>\$ 2,290.65</u>	<u>\$</u>	<u>2,290.65</u>

Comptroller's Balance Jan. 1, 1919 .....	\$	1.45
Warrants outstanding Jan. 1, 1919 .....		23.00
Treasurer's Balance Jan. 1, 1919 .....	\$	24.45

*A. & M. College Slater Fund.*

Balance in Fund Jan. 1, 1917..\$	50.30		
Receipts in 1917.....	300.00		
Receipts in 1918.....	350.00		
Warrants issued in 1917.....		\$	320.00
Warrants issued in 1918.....			300.00
Balance in Fund Jan. 1, 1919.			80.30
	<u>\$ 700.30</u>	<u>\$</u>	<u>700.30</u>

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	80.30
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*Hatch Experiment Station Fund.*

Balance in Fund Jan. 1, 1917..\$	849.82		
Receipts in 1917.....	15,000.00		
Receipts in 1918.....	15,000.00		
Warrants issued in 1917.....		\$	14,412.33
Warrants issued in 1918.....			13,973.29
Balance in Fund Jan. 1, 1919.			2,464.20
	<u>\$ 30,849.82</u>	<u>\$</u>	<u>30,849.82</u>

Comptroller's Balance Jan. 1, 1919 .....	\$	2,464.20
Warrants outstanding Jan. 1, 1919 .....		120.10
Treasurer's Balance Jan. 1, 1919 .....	\$	2,584.30

*Adams Experiment Station Fund.*

Balance in Fund Jan. 1, 1917..\$	1,663.34		
Receipts in 1917.....	15,000.00		
Receipts in 1918.....	15,000.00		
Warrants issued in 1917.....		\$	14,618.16
Warrants issued in 1918.....			14,481.21
Balance in Fund Jan. 1, 1919.			2,563.97
	<u>\$ 31,663.34</u>	<u>\$</u>	<u>31,663.34</u>

Comptroller's Balance Jan. 1, 1919 .....	\$	2,563.97
Warrants outstanding Jan. 1, 1919 .....		28.63
Treasurer's Balance Jan. 1, 1919 .....	\$	2,592.60

*Experiment Station Incidental Fund.*

Balance in Fund Jan. 1, 1917..\$	56.72		
Receipts in 1917.....	6,114.23		
Receipts in 1918.....	6,684.16		
Warrants issued in 1917.....		\$	3,819.27
Warrants issued in 1918.....			8,777.33
Balance in Fund Jan. 1, 1919.			258.51
	<u>\$ 12,855.11</u>	<u>\$</u>	<u>12,855.11</u>

Comptroller's Balance Jan. 1, 1919 .....	\$	258.51
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Warrants outstanding Jan. 1, 1919 .....	1.65
Treasurer's Balance Jan. 1, 1919 .....	\$ 260.16

*Florida State College Incidental Fund.*

Balance in Fund Jan. 1, 1917 \$	7,509.07	
Receipts in 1917.....	12,897.49	
Receipts in 1918.....	17,318.36	
Warrants issued in 1917.....		\$ 14,447.76
Warrants issued in 1918.....		10,306.55
Balance in Fund Jan. 1, 1919.		12,970.61
	\$ 37,724.92	\$ 37,724.92

Comptroller's Balance Jan. 1, 1919 .....	\$ 12,970.61
Warrants outstanding Jan. 1, 1919 .....	12.50
Treasurer's Balance Jan. 1, 1919 .....	\$ 12,983.11

*University of Florida Incidental Fund.*

Balance in Fund Jan. 1, 1917 \$	3,160.26	
Receipts in 1917.....	4,660.05	
Receipts in 1918.....	3,616.97	
Warrants issued in 1917.....		\$ 5,392.08
Warrants issued in 1918.....		.....
Balance in Fund Jan. 1, 1919.		6,045.20
	\$ 11,437.28	\$ 11,437.28

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$ 6,045.20
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*University of Florida Fire Loss Fund.*

Balance in Fund Jan. 1, 1917 \$	407.87	
Receipts in 1917 and 1918.....		
Warrants issued in 1917.....		\$ 130.35

Warrants issued in 1918.....	143.70
Balance in Fund Jan. 1, 1919.	133.82

\$	407.87	\$	407.87
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Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$ 133.82
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*Lever Agricultural Extension Fund U. S.*

Balance in Fund Jan. 1, 1917 \$	4,244.97	
Receipts in 1917.....	24,643.14	
Receipts in 1918.....	30,001.41	
Warrants issued in 1917.....		\$ 25,508.39
Warrants issued in 1918.....		27,430.58
Balance in Fund Jan. 1, 1919.		5,950.55
	\$ 58,889.52	\$ 58,889.52

Comptroller's Balance Jan. 1, 1919 .....	\$ 5,950.55
Warrants outstanding Jan. 1, 1919 .....	173.49

Treasurer's Balance Jan. 1, 1919 .....	\$ 6,124.04
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*Fla. Ind. School for Boys' Fire Loss Fund.*

Balance in Fund Jan. 1, 1917 \$	1,090.83	
Receipts in 1917 and 1918.....		
Warrants issued in 1917 and 1918 .....		\$ .....
Balance in Fund Jan. 1, 1919.		1,090.83

\$	1,090.83	\$	1,090.83
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Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$ 1,090.83
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*D. and B. School Incidental Fund.*

Balance in Fund Jan. 1, 1917 \$	1,481.54	
Receipts in 1917.....	283.25	
Receipts in 1918.....	252.75	

Warrants issued in 1917.....	\$	1,600.00	
Warrants issued in 1918.....		417.54	
Balance in Fund Jan. 1, 1919.			
	\$	2,017.54	\$ 2,017.54

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$	417.54
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*Florida National Forest Fund.*

Balance in Fund Jan. 1, 1919.	\$	17,888.43	
Receipts in 1917.....		2,501.51	
Receipts in 1918.....		2,310.94	
Warrants issued in 1917.....	\$	17,888.43	
Warrants issued in 1918.....		4,812.45	
Balance in Fund Jan. 1, 1919.			
	\$	22,700.88	\$ 22,700.88

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$	
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*Railroad Commission Fines Fund.*

Balance in Fund Jan. 1, 1917.	\$	2,410.30	
Receipts in 1917.....		2,083.51	
Receipts in 1918.....		606.26	
Warrants issued in 1917 and 1918 .....	\$		
Balance in Fund Jan. 1, 1919.		5,100.07	
	\$	5,100.07	\$ 5,100.07

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$	5,100.07
--	----	----------

*A. & M. College Fire Loss Fund.*

Balance in Fund Jan. 1, 1917.	\$	
Receipts in 1917.....		2,330.40
Receipts in 1918.....		

Warrants issued in 1917.....	\$	105.15
Warrants issued in 1918.....		2,224.00
Balance in Fund Jan. 1, 1919.		1.25

	\$	2,330.40	\$ 2,330.40
Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$	1.25	

*Teacher's Examination Fund.*

Balance in Fund Jan. 1, 1917.	\$		
Receipts in 1917.....		449.00	
Receipts in 1918.....		5,108.50	
Warrants issued in 1917.....	\$		
Warrants issued in 1918.....		4,329.61	
Balance in Fund Jan. 1, 1919.		1,227.89	
	\$	5,557.50	\$ 5,557.50

Comptroller's and Treasurer's Balance Jan. 1, 1919.....	\$	1,227.89
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*M. V. L. County Road Fund.*

Balance in Fund Jan. 1, 1917.	\$		
Receipts in 1917.....			
Receipts in 1918.....		240,078.41	
Warrants issued in 1917.....	\$		
Warrants issued in 1918.....		87,072.98	
Balance in Fund Jan. 1, 1919.		153,711.43	
	\$	240,784.41	\$ 240,784.41

Comptroller's Balance Jan. 1, 1919 .....	\$	153,711.43
Warrants outstanding Jan. 1, 1919 .....		5,577.94

Treasurer's Balance Jan. 1, 1919 .....	\$	159,289.37
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*M. V. L. Maintenance Fund.*

Balance in Fund Jan. 1, 1917.	\$	
Receipts in 1917.....		
Receipts in 1918.....		48,297.12

Warrants issued in 1917.....		\$ .....
Warrants issued in 1918.....		43,216.87
Balance in Fund Jan. 1, 1919.		5,080.25
	\$ 48,297.12	\$ 48,297.12

Comptroller's Balance Jan. 1, 1919 .....	\$ 5,080.25
Warrants outstanding Jan. 1, 1919 .....	93.04

Treasurer's Balance Jan. 1, 1919 .....	\$ 5,173.29
--	-------------

*M. V. L. Expense Fund.*

Balance in Fund Jan. 1, 1917.\$ .....		
Receipts in 1917.....		
Receipts in 1918.....	57,000.00	
Warrants issued in 1917.....		\$ .....
Warrants issued in 1918.....		56,894.52
Balance in Fund Jan. 1, 1919.		105.48
	\$ 57,000.00	\$ 57,000.00

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	105.48
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*Smith-Hughes Agricultural Fund, U. S.*

Balance in Fund Jan. 1, 1917.\$ .....		
Receipts in 1917.....		
Receipts in 1918.....	5,441.46	
Warrants issued in 1918.....		\$ 3,004.28
Balance in Fund Jan. 1, 1919.		2,437.18
	\$ 5,441.46	\$ 5,441.46

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	2,437.18
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*Smith-Hughes Trades and Incidental Fund.*

Balance in Fund Jan. 1, 1917.\$ .....	
Receipts in 1917.....	

Receipts in 1918.....	5,031.35	
Warrants issued in 1918.....		\$ 323.37
Balance in Fund Jan. 1, 1919.		4,707.98
	\$ 5,031.35	\$ 5,031.35

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	4,707.98
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*Smith-Hughes Teachers Fund.*

Balance in Fund Jan. 1, 1917.\$ .....		
Receipts in 1917.....		
Receipts in 1918.....	5,032.71	
Warrants issued in 1918.....		\$ 1,719.29
Balance in Fund Jan. 1, 1919.		3,313.42
	\$ 5,032.71	\$ 5,032.71

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	3,313.42
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*Asylum Patients Trust Fund.*

Balance in Fund Jan. 1, 1917.\$ .....	2,753.21	
Receipts in 1917 and 1918.....		
Disbursements in 1917 and 1918 .....		\$ 300.00
Balance in Fund Jan. 1, 1919.		2,453.21
	\$ 2,753.21	\$ 2,753.21

Comptroller's and Treasurer's Balance Jan. 1, 1919.....\$	2,453.21
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*Everglades Drainage Bond Interest Fund.*

Balance in Fund Jan. 1, 1917.\$ .....	18,492.44	
Receipts in 1917.....	76,807.56	
Receipts in 1918.....		
Warrants issued in 1917.....		\$ 84,575.10
Warrants issued in 1918.....		10,724.90
Balance in Fund Jan. 1, 1919.		.....
	\$ 95,300.00	\$ 95,300.00

Comptroller's and Treasurer's  
Balance Jan. 1, 1919.....\$ .....

*Everglades Drainage Bond Sinking Fund.*

Balance in Fund Jan. 1, 1917..\$	2,276.16	
Receipts in 1917.....	26,239.72	
Receipts in 1918.....	67,959.35	
Warrants issued in 1917 and 1918 .....		\$ .....
Balance in Fund Jan. 1, 1919.		\$ 96,475.23
	\$ 96,475.23	\$ 96,475.23

Comptroller's and Treasurer's  
Balance Jan. 1, 1919.....\$ 96,475.23

*Pension Tax Fund.*

Balance in Fund Jan. 1, 1917..\$	257,705.38	
Receipts in 1917.....	935,916.94	
Receipts in 1918.....	888,179.86	
Warrants cancelled in 1917..	2,545.41	
Warrants cancelled in 1918..	7,516.00	
Warrants issued in 1917.....		\$ 972,167.48
Warrants issued in 1918.....		932,216.00
Balance in Fund Jan. 1, 1919.		187,480.11
	\$2,091,863.58	\$2,091,863.59

Comptroller's Balance Jan. 1,  
1919 .....

1919 .....	\$ 187,480.11
Warrants outstanding Jan. 1, 1919 .....	31,048.27

Treasurer's Balance Jan. 1,  
1919 .....

1919 .....	\$ 218,528.38
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*Federal Aid Road Fund.*

Balance in Fund Jan. 1, 1917..\$	.....
Receipts in 1917.....	.....
Receipts in 1918.....	9,972.55

Warrants issued in 1917 and  
1918 .....

Balance in Fund Jan. 1, 1919.		\$ .....
	\$ 9,972.55	\$ 9,972.55

Comptroller's and Treasurer's  
Balance Jan. 1, 1919.....\$ 9,972.55

*Recapitulation of Balances.*

Name of Fund—	Comptroller's Balance	Outstanding Warrants	Treasurer's Balance
General Revenue Fund....\$	185,379.39	\$14,300.37	\$ 199,679.76
General School One Mill Tax .....	58,240.98	.....	58,240.98
State Board of Health....	63,585.06	881.51	64,466.57
State Prison Fund.....	32,568.80	458.17	33,026.97
Drainage Tax Fund.....	34,191.13	65.58	34,256.71
Drainage Bond Fund.....	654,149.64	14,390.68	668,540.32
Shell Fish Fund.....	5,066.59	23.58	5,090.17
State Road Auto Fund .....	.....	.....	.....
State Road Tax Fund....	130,353.80	197.69	130,551.49
Agricultural College Fund.	2,493.33	.....	2,493.33
Principal School Fund....	41,554.64	.....	41,554.64
Interest School Fund....	47,803.56	.....	47,803.56
Principal Seminary Fund..	386.01	.....	386.01
Interest Seminary Fund...	1,850.60	22.50	1,873.10
White College Morrill Fund	13,682.34	798.00	14,480.34
A. & M. College Morrill Fund .....	17,902.37	160.83	18,063.20
A. & M. College Incidental Fund .....	1.45	23.00	24.45
A. & M. College Slater Fund .....	80.30	.....	80.30
Hatch Experiment Station.	2,464.20	120.10	2,584.30
Adams Experiment Station	2,563.97	28.63	2,592.60
Experiment Station Inci- dental Fund .....	258.51	1.65	260.16
Florida State College Inci- dental Fund .....	12,970.61	12.50	12,983.11
University of Florida Inci- dental Fund .....	6,045.20	.....	6,045.20
University of Florida Fire Loss Fund.....	133.82	.....	133.82
Lever Agricultural Exten- sion Fund .....	5,950.55	173.49	6,124.04
Fla. Industrial School for Boys Fire Loss Fund...	1,090.83	.....	1,090.83
D. & B. School Incidetal Fund .....	417.54	.....	417.54
Fla. National Forest Fund.	.....	.....	.....

Name of Fund—	Comptroller's Balance	Outstanding Warrants	Treasurer's Balance
Railroad Commission Fines Fund .....	5,100.07	.....	5,100.07
A. & M. College Fire Loss Fund .....	1.25	.....	1.25
Teachers' Examination.....	1,227.89	.....	1,227.89
M. V. L. County Road.....	153,711.43	5,577.94	159,289.37
M. V. L. Maintenance.....	5,080.25	93.04	5,173.29
M. V. L. Expense.....	105.48	.....	105.48
Smith-Hughes Agricultural Fund .....	2,437.18	.....	2,437.18
Smith-Hughes T. & I. Fund .....	4,707.98	.....	4,707.98
Smith-Hughes Teachers Fund .....	3,313.42	.....	3,313.42
Asylum Patients' Trust Fund .....	2,453.21	.....	2,453.21
Drainage Interest Fund...	.....	.....	96,475.23
Drainage Sinking Fund...	96,475.23	.....	218,528.38
Pension Fund .....	187,480.11	31,048.27	9,972.55
Federal Aid Road Fund...	9,972.55	.....	.....
<b>Totals, Jan. 1, 1919.....</b>	<b>\$1,793,251.27</b>	<b>\$68,377.53</b>	<b>\$1,861,628.80</b>

TAX REDEMPTION ACCOUNT.

County	Balance 1-1-17	Receipts 1917	Receipts 1918	Disbursed 1917	Disbursed 1918	Balance 1-1-19
Alachua .....	\$ 12,663.21	\$ 8,987.98	\$ 12,663.21	\$ 8,987.98	.....	.....
Baker .....	478.61	2,086.53	521.80	2,086.53	.....	.....
Bay .....	43.19	22,994.21	6,800.61	22,994.21	6,800.61	.....
Bradford .....	152.85	1,242.97	165.14	1,395.82	165.14	.....
Brevard .....	493.57	3,247.95	7,349.20	3,741.52	7,349.20	.....
Broward .....	835.99	3,355.49	9,318.18	9,171.48	9,318.18	.....
Calhoun .....	.....	3,132.27	19,627.17	3,132.27	19,627.17	.....
Citrus .....	.....	5,713.64	3,409.13	5,713.64	3,409.13	.....
Clay .....	186.74	5,420.60	1,104.69	5,607.34	1,104.69	.....
Columbia .....	396.90	4,298.95	3,011.77	4,095.85	3,011.77	.....
Dade .....	1,547.15	12,719.45	8,256.01	14,266.60	8,256.01	.....
DeSoto .....	8.75	44,621.52	50,785.77	44,630.27	50,785.77	.....
Duval .....	14,911.94	105,964.59	98,459.30	120,876.53	98,459.30	.....
Escambia .....	5,419.43	43,372.34	83,668.84	53,791.77	83,668.84	.....
Franklin .....	.....	915.08	1,256.36	915.08	1,256.36	.....
Flagler .....	.....	5.29	1,674.64	5.29	1,674.64	.....
Gadsden .....	.....	518.01	860.37	518.01	860.37	.....
Hamilton .....	74.88	2,511.26	3,760.02	2,588.14	3,760.02	.....
Hernando .....	2,070.17	5,366.56	4,977.13	7,436.74	4,977.13	.....
Hillsborough .....	11,461.79	72,158.37	57,804.38	83,620.16	57,804.38	.....
Holmes .....	245.09	1,231.76	2,121.63	1,476.85	2,121.63	.....
Jackson .....	579.11	6,995.52	4,555.90	7,574.63	4,555.90	.....
Jefferson .....	.....	385.15	958.73	385.15	958.73	.....
Lafayette .....	.....	1,231.38	510.39	1,231.38	510.39	.....
Lake .....	767.57	6,859.17	5,930.76	7,628.74	5,930.76	.....
Lee .....	587.15	4,193.02	10,449.35	4,780.17	10,449.35	.....
Leon .....	.....	43.16	.....	43.16	.....	.....
Levy .....	.....	628.89	1,181.34	628.89	1,181.34	.....
Liberty .....	1,646.37	76.14	429.23	1,722.51	429.23	.....
Madison .....	.....	386.54	83.44	386.54	83.44	.....
Manatee .....	19,242.81	34,817.00	42,381.99	54,059.81	42,381.99	.....
Marion .....	2,093.42	10,408.39	16,333.51	12,501.81	16,333.51	.....
Monroe .....	212.30	5,227.64	7,624.61	5,439.94	7,624.61	.....
Nassau .....	308.14	4,644.21	5,129.96	4,952.35	5,129.96	.....
Orange .....	1,485.72	9,203.18	8,853.84	10,688.90	8,853.84	.....
Okaloosa .....	20.95	4,787.11	1,879.59	4,808.06	1,879.59	.....
Osceola .....	511.50	2,639.02	6,259.26	3,150.52	6,259.26	.....
Palm Beach .....	1,388.82	8,808.75	53,042.71	10,197.57	53,042.71	.....
Pasco .....	157.98	4,116.89	3,429.07	4,274.87	3,429.07	.....
Pinellas .....	2,601.40	33,351.86	6,379.76	35,053.26	6,379.76	.....
Polk .....	1,871.16	10,977.13	27,857.34	12,848.29	27,857.34	.....
Putnam .....	.....	8,490.56	3,616.31	8,490.56	3,616.31	.....
St. Johns .....	660.21	6,736.91	4,402.36	7,397.12	4,402.36	.....
St. Lucie .....	372.42	3,614.39	13,997.63	3,986.81	13,997.63	.....
Santa Rosa .....	277.23	1,790.55	4,709.42	2,067.78	4,709.42	.....
Seminole .....	886.93	14,479.32	13,609.82	15,368.25	13,609.82	.....
Sumter .....	748.72	3,735.21	6,555.98	4,483.93	6,555.98	.....
Suwannee .....	2,239.73	6,321.66	7,163.12	8,561.39	7,163.12	.....
Taylor .....	164.02	334.55	579.36	498.57	579.36	.....
Volusia .....	494.38	5,747.22	9,880.47	6,241.60	9,880.47	.....
Wakulla .....	.....	310.23	323.80	310.23	323.80	.....
Walton .....	583.61	2,703.79	5,508.37	3,287.40	5,508.37	.....
Washington .....	34.00	1,752.75	3,686.30	1,786.75	3,686.30	.....
*Interest .....	.....	1,819.32	1,191.06	1,819.32	1,191.06	.....
Miscellan's .....	160.77	.....	.....	160.77	.....	.....
†1st Nat'l Bank, Pensacola .....	35.65	.....	.....	8.90	.....	26.75
<b>Totals .....</b>	<b>\$77,980.52</b>	<b>\$569,526.79</b>	<b>\$701,192.62</b>	<b>\$647,480.56</b>	<b>\$701,192.62</b>	<b>\$26.75</b>

\*Interest on Deposits.  
†1st Nat'l Bank, Pensacola, Defunct.

### COMPROLLER—AUTO LICENSE ACCOUNT.

#### Licenses for Year 1918.

	Dr.	Cr.
Total collections, Register No. 1.....	\$149,570.16	
Total collections, Register No. 2.....	188,710.20	
Total collections, Chauffeur License Reg.....	7,512.00	
Total Duplicate Chauffeur Badges.....	12.00	
Total Duplicate Tags as per invoice of Scioto Sign Co.....	441.00	
Dec. 31—Paid State Treasurer.....		\$335,000.00
Feb. 27, 1919—Paid State Treasurer.....		3,440.50
March 17, 1919—Paid State Treasurer....		12.00
Feb. 27, 1919—Total Cr. Refunds on Reg- isters .....		7,792.86
	\$346,245.36	\$346,245.36

#### Cash Account.

Feb. 25, 1919—Total Cash Deposits License Year 1918 .....	\$384,413.40	
Feb. 25, 1919—Total Paid State Treasurer.....		\$338,440.50
Feb. 25, 1919—Total Refunds .....		8,909.47
Feb. 25, 1919—Comptroller's Bal. in Banks.....		1,063.43
	\$348,413.40	\$348,413.40
Lewis State Bank.....	\$873.83	
Capital City Bank .....	189.60	\$ 1,063.43
Feb. 25, 1919—Outstanding Checks:		
Lewis State Bank.....	\$433.57	
Capital City Bank .....	35.17	\$ 468.74
Feb. 25, 1919—Bank Balance ...		\$ 1,532.17

#### STATE TREASURER.

I made an examination of the office of State Treasurer as of date of close of business December 31, 1918. All moneys and cash items were counted and examined and bank balances were verified. Bonds and securities held by the State Treasurer for various purposes were examined and checked. I beg to submit the following as found by my examination:

#### BALANCE SHEET.

##### DEBITS.

General Revenue Fund.....	\$ 199,679.76	
One Mill School Tax Fund.....	58,240.98	
Pension Tax Fund.....	218,528.38	
State Board of Health Fund.....	64,466.57	
Principal of School Fund.....	41,554.64	
Interest of School Fund.....	47,803.56	
Principal of Seminary Fund.....	386.01	
Drainage Tax Fund.....	34,256.71	
Drainage Bond Fund.....	668,540.32	
State Prison Fund.....	33,026.97	
R. R. Commission Fines Fund.....	5,100.07	
Shell Fish Fund.....	5,090.17	
Teachers' Examination Fund.....	1,227.89	
State Road Tax Fund.....	130,551.49	
Motor V. L. Maintenance Fund.....	5,173.29	
Motor V. L. County Road Fund.....	159,289.37	
Motor V. L. Expense Fund.....	105.48	
Florida National Forest Fund.....		
Asylum Patients' Trust Fund.....	2,453.21	
Everglades Drainage Sinking Fund..	96,475.23	
Agricultural College Fund.....	2,493.33	
Interest of Seminary Fund.....	1,873.10	
Hatch Experiment Station Fund....	2,584.30	
Adams Experiment Station Fund....	2,592.60	
Lever Agricultural Extension Fund..	6,124.04	
White College Morrill Fund.....	14,480.34	
A. & M. College Morrill Fund.....	18,063.20	
A. & M. College Incidental Fund....	24.45	
A. & M. College Slater Fund.....	80.30	
A. & M. College Fire Loss Fund....	1.25	
University of Florida Fire Loss Fund	133.82	
University of Florida Incidental Fund	6,045.20	
Experiment Station Incidental Fund.	260.16	
Florida State Cillege Incidental Fund	12,983.11	
Deaf & Blind School Incidental Fund.	417.54	
Boys' Indus. School Fire Loss Fund..	1,090.83	
Smith-Hughes Agricultural Fund....	2,437.18	
Smith-Hughes Trades and Ind. Fund..	4,707.98	
Smith-Hughes Teachers' Fund.....	3,313.42	
Federal Aid Road Fund.....	9,972.55	\$1,861,628.80

##### CREDITS.

Cash and Cash Items:		
Currency .....	\$ 16,362.00	
Silver, Nickles and Pennies.....	145.38	
Checks cashed .....	456.50	
Warrants paid Dec. 31, 1918.....	162.98	
Requisitions:		
Jurors and Witnesses.....	64,411.95	
State Board of Health.....	1,000.00	
Unpaid Coupons of S. S. D. No. 10, DeSoto County .....	105.00	
Cash in Banks.....	1,778,984.99	\$1,861,628.80

Balance in Treasury Jan. 1, 1917 .....	\$ 1,077,710.20	
Aggregate Receipts, 1917..	4,922,028.01	
Aggregate Receipts, 1918..	6,249,157.57	
Disbursements, 1917.....		\$ 4,935,929.56
Disbursements, 1918.....		5,451,337.42
Balance in Treasury Jan. 1, 1919 .....		1,861,628.80
Grand Totals .....	\$12,248,895.78	\$12,248,895.78

## TRUST FUNDS.

*Asylum Patients Trust Fund.*

	Dr.	Cr.
Shown in above Balance Sheet..	\$ 2,453.21	\$ 2,453.21

*Receiver Accounts.*

To Comptroller's Balance .....	\$126,848.93	
To Checks outstanding.....	7,998.71	
To Treasurer's Balance .....	\$134,847.64	
Covered by Following Deposits:		
Fla. Nat. Bank, Jacksonville....		\$ 21,394.55
Exchange Nat. Bank, Tampa....		5,439.64
Atlantic Nat. Bank, Jacksonville.		28,942.16
Farmers and Merchants, Monticello .....		7,237.54
First National, Live Oak.....		27,889.34
Peoples Bank, Jacksonville.....		3,690.68
Guar. Trust and Savings, Jacksonville .....		6,895.58
Commercial Bank, Live Oak....		4,436.14
American National, Pensacola...		28,922.01
	\$134,847.64	\$134,847.64

*Receiver Florida Life Insurance Co.*

To Cash Assets of Company....	\$ 21,148.82	
Deposit, Atlantic National Bank.		\$ 21,148.82

*Bond and Securities.*

To secure State deposits.....	\$1,838,350.00
To secure I. I. Fund deposits.....	93,000.00
Trust Companies' collateral.....	520,050.00
Insurance Companies' collateral.....	2,157,000.00
	<u>\$4,608,400.00</u>

*Bonds and Securities.*

In Principal of School Fund.....	\$1,546,667.00
In Principal Seminary Fund.....	129,100.00
In Agricultural College Fund.....	153,800.00
	<u>\$1,829,567.00</u>

*Everglades Drainage Bonds.*

On hand in vault.....	\$ 3,200.00
For Sinking Fund.....	5,000.00
	<u>\$ 8,200.00</u>
Deposited National Park Bank, New York..	1,100,000.00
	<u>\$1,108,200.00</u>

\* Does not include value of "Bond for Title to Bank Property" of Miami Bank and Trust Company.

*Everglades Drainage District Bonds.*

Bonds delivered to J. C. Luning:	
To issue of November, 1915..	\$1,500,000.00
To issue of May, 1916 .....	1,500,000.00
To issue of May, 1917 .....	500,000.00
	<u>\$3,500,000.00</u>

By—	
Sold Geo. F. Miles (for work)	\$ 21,000.00
Sold Savannah Eng. & Const. Co. (work) .....	29,000.00
Sold First National Bank, St. Augustine .....	10,000.00

Sold Everg. Drg. Bond Sinking Fund .....	5,000.00
Dec. 31, 1918—Sold Spitzer, Rorich & Co. (delivered)...	2,331,800.00
Dec. 31, 1918—Bonds Treasurer's vault .....	3,200.00
Bonds National Park Bank, New York.....	1,100,000.00
	<hr/>
	\$3,500,000.00

*Proceeds of Sales of Everglades Drainage District Bonds.*

April 15, 1916—\$10,000 sold First National Bank, St. Augustine.....	\$ 9,773.34
Sept. 9, 1916—\$5,000 sold Evg. Drag. Bond Sinking Fund.....	4,856.67
April 20, 1917—\$500,000 sold Spitzer, Rorich & Co.....	489,165.00
Deposited to Credit of Drainage Tax Fund .....	\$ 503,795.01
Aug. 20, 1917—\$150,000 sold Spitzer, Rorich & Co.....	\$ 149,725.00
Sept. 24, 1917—\$110,000 sold Spitzer, Rorich & Co.....	110,421.63
Nov. 19, 1917—\$150,000 sold Spitzer, Rorich & Co.....	151,950.00
Deposited to Credit of Drainage Bond Fund .....	\$ 412,096.63
Jan. 5, 1918—\$99,000 sold Spitzer, Rorich & Co.....	\$ 101,046.00
Jan. 14, 1918—\$1,000 sold Spitzer, Rorich & Co.....	1,022.17
Feb. 1, 1918—\$100,000 sold Spitzer, Rorich & Co.....	102,500.00
March 14, 1918—\$100,000 sold Spitzer, Rorich & Co.....	103,216.67
April 5, 1918—\$57,000 sold Spitzer, Rorich & Co.....	59,033.00
April 12, 1918—\$5,000 sold Spitzer, Rorich & Co.....	5,184.17
April 22, 1918—\$10,000 sold Spitzer, Rorich & Co.....	10,385.00
April 24, 1918—\$24,000 sold Spitzer, Rorich & Co.....	24,932.00
May 3, 1918—\$100,000 sold Spitzer, Rorich & Co.....	104,033.33
May 22, 1918—\$100,000 sold Spitzer, Rorich & Co.....	104,350.00

June 7, 1918—\$26,000 sold Spitzer, Rorich & Co.....	27,196.00
June 11, 1918—\$30,000 sold Spitzer, Rorich & Co.....	31,400.00
June 14, 1918—\$71,000 sold Spitzer, Rorich & Co.....	74,348.83
June 18, 1918—\$33,000 sold Spitzer, Rorich & Co.....	34,578.50
July 3, 1918—\$10,000 sold Spitzer, Rorich & Co.....	10,503.33
July 24, 1918—\$65,000 sold Spitzer, Rorich & Co.....	68,499.17
July 31, 1918—\$25,000 sold Spitzer, Rorich & Co.....	26,375.00
Aug. 14, 1918—\$10,000 sold Spitzer, Rorich & Co.....	10,571.67
Aug. 30, 1918—\$15,000 sold Spitzer, Rorich & Co.....	15,897.50
Sept. 4, 1918—\$40,000 sold Spitzer, Rorich & Co.....	42,420.00
Sept. 6, 1918—\$10,000 sold Spitzer, Rorich & Co.....	10,608.33
Sept. 5, 1918—\$5,000 sold Spitzer, Rorich & Co.....	5,303.33
Sept. 16, 1918—\$5,000 sold Spitzer, Rorich & Co.....	5,312.50
Sept. 19, 1918—\$25,000 sold Spitzer, Rorich & Co.....	26,575.00
Sept. 27, 1918—\$5,000 sold Spitzer, Rorich & Co.....	5,321.67
Oct. 16, 1918—\$10,000 sold Spitzer, Rorich & Co.....	10,675.00
Nov. 4, 1918—\$35,000 sold Spitzer, Rorich & Co.....	37,467.50
Nov. 6, 1918—\$200,000 sold Spitzer, Rorich & Co.....	214,166.67
Nov. 15, 1918—\$15,000 sold Spitzer, Rorich & Co.....	16,085.00
Nov. 19, 1918—\$10,000 sold Spitzer, Rorich & Co.....	10,730.00
Nov. 20, 1918—\$20,000 sold Spitzer, Rorich & Co.....	21,463.33
Nov. 21, 1918—\$5,000 sold Spitzer, Rorich & Co.....	5,366.67
Nov. 26, 1918—\$1,000 sold Spitzer, Rorich & Co.....	1,074.17
Dec. 5, 1918—\$15,000 sold Spitzer, Rorich & Co.....	16,137.50
Dec. 6, 1918—\$30,000 sold Spitzer, Rorich & Co.....	32,275.00
Dec. 9, 1918—\$71,800 sold Spitzer, Rorich & Co.....	77,280.73
Dec. 13, 1918—\$17,000 sold Spitzer, Rorich & Co.....	18,309.00

Dec. 23, 1918—\$20,000 sold Spitzer, Ro- rich & Co.....	21,573.33	
Dec. 2, 1918—\$1,000 sold Spitzer, Ro- rich & Co.....	1,075.16	
Deposited to Credit of Drainage Bond Fund .....		\$1,493,217.07
Dec. 2, 1918—Sale not reported by Na- tional Park Bank, N. Y., until after Dec. 31, Credit for which will be shown on Treasurer's Receipts for 1919 .....		1,075.16
	<u>\$2,410,183.87</u>	<u>\$2,410,183.87</u>

### COMMISSIONER OF AGRICULTURE.

#### Land Division.

To Fees Received in 1917.....	\$308.50	
To Fees Received in 1918.....	139.50	\$ 448.00
By Deposits with State Treasurer in 1917, as per his Receipts.....	\$308.50	
By Deposits with State Treasurer in 1918, as per his Receipts.....	139.50	\$ 448.00

#### Field Note Division.

To Fees Received in 1917.....	\$782.05	
To Fees Received in 1918.....	455.15	\$1,237.20
By Deposits with State Treasurer in 1917, as per his Receipts.....	\$782.05	
By Deposits with State Treasurer in 1918, as per his Receipts.....	455.15	\$1,237.20

#### Stamp Department.

##### Fifty Pound Feed Stamps.

To balance on hand last report, Jan. 1, 1917.		167,060
To number purchased in 1917.....		.....
To number purchased in 1918.....		<u>167,060</u>
By number sold in 1917.....	6,188	
By number sold in 1918.....	15,870	22,058
To balance on hand Jan. 1, 1919.....		<u>145,002</u>

#### One Hundred Pound Feed Stamps

To balance on hand last report, Jan. 1, 1917.		208,086
To number purchased in 1917.....	2,500,000	
To number purchased in 1918.....	2,600,000	<u>5,100,000</u>
		5,308,086
By number sold in 1917.....	2,633,400	
By number exchanged in 1917.....	1,530	
By number sold in 1918.....	2,588,029	
By number exchanged in 1918.....	1,300	<u>5,224,259</u>
To balance on hand Jan. 1, 1919.....		<u>83,827</u>

#### One Hundred and Seventy-five Pound Feed Stamps.

To balance on hand last report, Jan. 1, 1917.		157,967
To number purchased in 1917.....		.....
To number purchased in 1918.....		<u>157,967</u>
By number sold in 1917.....	11,019	
By number sold in 1918.....	10,011	<u>21,030</u>
To balance on hand Jan. 1, 1919.....		<u>136,937</u>

#### Recapitulation of All Feed Stamps Sold in 1917 and 1918.

	Number Sold	Equivalent in Tons	Rate Per Ton	Cash Value
50-lb. Feed Stamps..	22,058	551.45	.25	\$ 137.87
100-lb. Feed Stamps..	5,221,429	261,071.45	.25	65,267.89
175-lb. Feed Stamps..	21,030	1,840.13	.25	460.05
Totals.....	5,264,517	263,463.03	.25	<u>\$65,865.81</u>

Cash Received by State Treasurer, as per his Report in 1917.....	\$33,197.28	
Cash Received by State Treasurer, as per his Report in 1918.....	32,668.57	<u>\$65,865.85</u>

#### Stamp Department.

##### One Hundred Pound Fertilizer Stamps.

To balance on hand last report, Jan. 1, 1917.		314,248
To number purchased in 1917.....	1,115,900	
To number exchanged in 1917.....	1,000	
To number purchased in 1918.....	1,000,000	<u>2,116,900</u>
		2,431,148

By number sold in 1917.....	1,223,022	
By number sold in 1918.....	778,988	2,002,010
To balance on hand Jan. 1, 1919.....		429,138

*Two Hundred Pound Fertilizer Stamps.*

To balance on hand last report, Jan. 1, 1917.....		454,242
To number purchased in 1917.....	1,294,300	
To number purchased in 1918.....	1,800,000	3,094,300
		3,548,542
By number sold in 1917.....	1,529,368	
By number sold in 1918.....	1,657,626	
By number exchanged in 1918.....	1,100	3,188,094
To balance on hand July 1, 1919.....		360,448

*Recapitulation of All Fertilizer Stamps Sold in 1917 and 1918.*

	Number Sold	Equivalent in Tons	Rate Per Ton	Cash Value
100-lb. Fertilizer Stamps.	2,002,010	100,100.50	.25	\$ 25,025.13
200-lb. Fertilizer Stamps.	3,186,994	318,699.40	.25	79,674.85
Totals.....	5,189,004	418,799.90	.25	\$104,699.98
Cash Received by State Treasurer, as per his Report in 1917.....				\$53,521.98
Cash Received by State Treasurer, as per his Report in 1918.....				51,178.02
				\$104,700.00

*Grand Summary.*

*All Feed and Fertilizer Stamps Sold in Years 1917 and 1918.*

	Number Sold	Equivalent in Tons	Rate Per Ton	Cash Value
All Feed Stamps.....	5,264,517	263,463.03	.25	\$ 65,865.81
All Fertilizer Stamps...	5,189,004	418,799.90	.25	104,699.98
Totals.....	10,453,521	682,262.93	.25	\$170,565.79
Total Cash Received by State Treasurer, as per his Report in 1917.....				\$86,719.26
Total Cash Received by State Treasurer, as per his Report in 1918.....				83,846.59
				\$170,565.85

*Stamp Department.*

*Distribution of All Unsold, Mutilated and Old Stamps on Hand January 1, 1919.*

*Unsold Feed Stamps on Hand January 1, 1919.*

50-lb. Feed Stamps on hand Jan. 1, 1919.....	145,002	
50-lb. Feed Stamps checked short Jan. 1, 1919.....	28	144,974
100-lb. Feed Stamps on hand Jan. 1, 1919.....		83,827
175-lb. Feed Stamps on hand Jan. 1, 1919.....		136,937
Total.....		365,738

*Unsold Fertilizer Stamps on Hand January 1, 1919.*

100-lb. Fertilizer Stamps on hand Jan. 1, 1919..	429,138	
200-lb. Fertilizer Stamps on hand Jan. 1, 1919..	360,448	789,586
Grand Total.....		1,155,324

*Mutilated Feed and Fertilizer Stamps on Hand January 1, 1919.*

100-lb. Feed Stamps exchanged for Quaker Oats Co.....	130	
100-lb. Feed Stamps exchanged for St. Elmo W. Acosta.....	400	
100-lb. Feed Stamps exchanged for Steinhardt & Co.....	1,000	
100-lb. Feed Stamps exchanged for Stringfellow, Padgett & Co.....	900	
100-lb. Feed Stamps exchanged for C. E. Guller & Co.....	400	2,830
200-lb. Fertilizer Stamps exchanged for Va Ca Chemical Co.....	1,100	3,930

*Old Style Stamps on Hand January 1, 1919.*

*Black and Pink.*

	Black	Pink
50-lb. ....		500,000
100-lb. ....	400,000	
125-lb. ....	170,000	
175-lb. ....		400,000
200-lb. ....		349,900
250-lb. ....	7,300	399,900
	207,400	
Totals.....	784,700	1,649,800
		784,700
		2,434,500
Grand Total Number of Stamps of all kinds.....		3,593,754

BOARD OF COMMISSIONERS OF STATE  
INSTITUTIONS.

To convicts on hand last report, Jan. 1, 1917.....	1,621	
To convicts received in 1917.....	501	
To convicts recaptured in 1917.....	47	2,169
By convicts discharged in 1917.....	416	
By convicts died in 1917.....	30	
By convicts pardoned in 1917.....	120	
By convicts escaped in 1917.....	78	644
By convicts on hand Jan. 1, 1918.....		1,525
To convicts on hand Jan. 1, 1918.....	1,525	
To convicts received in 1918.....	300	
To convicts recaptured in 1918.....	42	1,867
By convicts discharged in 1918.....	400	
By convicts died in 1918.....	48	
By convicts pardoned in 1918.....	91	
By convicts escaped in 1918.....	103	
By convicts paroled in 1918.....	6	648
By convicts on hand Jan. 1, 1919.....		1,219
To convicts on hand Jan. 1, 1919.....	1,219	

*Distribution of Convicts on Hand January 1, 1919.*

By convicts located at State Prison Farms .....	444
By convicts located at Private Lessee Camps.....	471
By convicts located at Camps of State Road Department..	127
By convicts located at County State Road Camps.....	166
By convicts located at Insane Asylum (patients) .....	2
By convicts located at Girls' Industrial School.....	9
Total convicts on hand Jan. 1, 1919.....	1,219

*Time Earned for the Year 1917.*

	Days	
Time of able-bodied convicts, 1st quarter.....	67,759	
Time of able-bodied convicts, 2nd quarter.....	64,411	
Time of able-bodied convicts, 3rd quarter.....	62,053	
Time of able-bodied convicts, 4th quarter.....	59,120	
County road prisoners, 1st quarter.....	24,269	
County road prisoners, 2nd quarter.....	25,611	
County road prisoners, 3rd quarter.....	28,871	
County road prisoners, 4th quarter.....	26,037	104,788
		358,131

*Time Earned for the Year 1918.*

	Days	
Time of able-bodied convicts, 1st quarter.....	52,786	
Time of able-bodied convicts, 2nd quarter.....	53,891	
Time of able-bodied convicts, 3rd quarter.....	52,116	
Time of able-bodied convicts, 4th quarter.....	47,007	205,800
County road prisoners, 1st quarter.....	18,840	
County road prisoners, 2nd quarter.....	18,719	
County road prisoners, 3rd quarter.....	17,811	
County road prisoners, 4th quarter.....	15,949	71,319
		277,119
Total time in days, all convicts, for 1917..	358,131	
Total time in days, all convicts, for 1918..	277,119	635,250

RAILROAD COMMISSIONERS.

The accounts of the Railroad Commissioners have never been audited, so far as I know. By direction of Governor Catts, I made an examination of their receipts and expenditures for the five-year period ending January 1, 1919, and submit thereon condensed statements below:

*Salaries and Expense Fund.*

Jan. 1, 1914—To bal., Comptroller's audit..	\$11,961.84	
Jan. 1, 1914—To appropriation for 1914...	30,000.00	
	\$41,961.84	
Dec. 31, 1914—By total expenditures.....		\$30,882.66
Dec. 31, 1914—By balance .....		11,079.18
	\$41,961.84	\$41,961.84
Jan. 1, 1915—To balance .....	\$11,079.18	
Jan. 1, 1915—To appropriation to July 1...	15,000.00	
July 1, 1915—To appropriation to Dec. 31..	15,000.00	
	\$41,079.18	
Dec. 31, 1915—By total expenditures.....		\$30,278.72
Dec. 31, 1915—By amount to balance.....		10,800.46
	\$41,079.18	\$41,079.18
Jan. 1, 1916—To balance .....	\$10,800.46	
Jan. 1, 1916—To appropriation for 1916...	30,000.00	
	\$40,800.46	

Dec. 31, 1916—By total expenditures .....	\$32,956.73	
Dec. 31, 1916—By amount to balance.....	7,843.73	
	<u>\$40,800.46</u>	\$40,800.46
Jan. 1, 1917—To balance .....	\$ 7,843.73	
Jan. 1, 1917—To appropriation to July 1... 15,000.00		
July 1, 1917—To appropriation to Dec. 31.. 15,000.00		
	<u>\$37,843.73</u>	
Dec. 31, 1917—By total expenditures.....	\$34,521.17	
Dec. 31, 1917—By amount to balance.....	3,322.56	
	<u>\$37,843.73</u>	\$37,843.73
Jan. 1, 1918—To balance .....	\$ 3,322.56	
Jan. 1, 1918—To appropriation for 1918... 30,000.00		
	<u>\$33,322.56</u>	
Dec. 31, 1918—By total expenditures .....	\$30,724.76	
Dec. 31, 1918—By amount to balance.....	2,597.80	
	<u>\$33,322.56</u>	\$33,322.56
Dec. 31, 1918—To balance unexpended.....	\$ 2,597.80	

*Auditing Fund.*

Jan. 1, 1914—To bal., Comptroller's audit..\$ 6,145.75		
Dec. 31, 1914—By total expenditures.....	\$ 4,427.88	
Dec. 31, 1914—To amount to balance.....	1,717.87	
	<u>\$ 6,145.75</u>	\$ 6,145.75
Jan. 1, 1915—To balance .....	\$ 1,717.87	
Dec. 31, 1915—By expenditures .....		
	<u>\$ 1,717.87</u>	
Jan. 1, 1916—To balance .....	\$ 1,717.87	
Dec. 31, 1916—By total expenditures.....	\$ 1,717.87	
	<u>None</u>	None

*Fines Fund.*

Jan. 1, 1919—Balance .....	\$ 5,100.07
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This fund is derived from collections of fines imposed by the Railroad Commissioners upon common carriers under their jurisdiction, for violations by such common carriers of rules and orders of the Commissioners. The fund has been accumulating for several years without any expenditures out of it, and I would recommend its being transferred to "General Revenue."

*Trustees Internal Improvement Fund.*

Jan. 1—	Debits—	1917	1918
To Balances .....		\$ 6,894.15	\$ 56,432.10
To Receipts, Land Sales .....		97,740.16	212,246.00
To Receipts, Interest .....		1,379.15	1,816.74
To Receipts, Bd. Comrs. E. Dr.—Notes...		186,000.00	79,556.93
To Receipts, Bd. Comrs. E. Dr.—Tolls, etc.		4,776.33	2,035.53
To Receipts, J. R. Anthony, Loan.....		12,800.00	
To Receipts, A. & G. Ry.—Right-of-way..		1,000.00	
To Receipts, Pelican Lake Sub-Dr. Dist..		750.11	7,235.85
To Receipts, R. J. Bolles Estate, Mtge...		4,000.00	7,352.71
To Receipts, Tax Sale Redemption.....			4,717.23
To Receipts, Land Sales, Okeechobee			
Road .....			9,110.50
To Receipts, Miscellaneous .....		164.43	1,533.21
To Totals.....		\$315,504.33	\$382,036.80
Dec. 31—	Credits—		
By Total Disbursements .....		\$259,072.23	\$281,843.23
By Balances on hand.....		\$ 56,432.10	\$100,193.52
Jan. 1, 1919—			
To Balance in Fund.....		\$100,193.52	
By Cash and Cash Items.....			\$ 1,000.00
By Bank Balances .....			99,193.52
		<u>\$100,193.52</u>	<u>\$100,193.52</u>

*State Board of Examiners, Teachers.*

To Collections by Board, 1917.....	\$ 601.00
To Collections by Board, 1918.....	3,756.50
	<u>\$4,357.50</u>
To Collections, W. N. Sheats, Sec. 17.....	1,515.47
	<u>\$5,872.97</u>

By Treasurer's Receipts to Board.....	\$4,357.50
By Treasurer's Receipts to W. N. Sheats.....	1,200.00
By 3 Checks returned, W. N. Sheats.....	15.00
Dec. 31, 1918—By Bank Balance, W. N. Sheats	255.47
Jan. 4, 1919—By Deposit Bank, W. N. Sheats.	15.00
Jan. 15, 1918—By Deposit Bank, W. N. Sheats.	30.00
	<u>\$5,872.97</u>

*Shell Fish Commissioner.*

	1917	1918
To Total Licenses, Fees, etc.....	\$15,486.65	\$30,469.80 15,486.65
To Total Receipts, 1917 and 1918.....		\$45,956.45
By Treasurer's Receipts in 1917.....	\$12,682.97	
By Treasurer's Receipts in 1918.....	29,246.58	
By Treasurer's Receipts in 1919.....	4,026.90	\$45,956.45

*Hotel Commissioner.*

To Collections, A. L. Messer, 1917.....	\$ 4,899.50
By Treasurer's Receipts .....	4,899.50
To Collections, J. W. Carter, 1917.....	\$ 4,931.50
To Collections, J. W. Carter, 1918.....	11,126.00
To Total Collections, J. W. Carter.....	\$16,057.50
By Treasurer's Receipts .....	16,057.50
To Collections, A. L. Messer, December, 1918.....	\$ 1,761.00
By Treasurer's Receipts .....	1,761.00

*Recapitulation.*

To Collections, A. L. Messer, 1917.....	\$ 4,899.50
To Collections, J. W. Carter, 1917.....	4,931.50
To Collections, J. W. Carter, 1918.....	11,126.00
To Collections, A. L. Messer, 1918.....	1,761.00
To Total Collections, 1917 and 1918.....	\$22,718.00
By Total Treasurer's Receipts.....	22,718.00

**STATE LIVE STOCK SANITARY BOARD.**

*Receipts, Deposits and Balance on Hand January 1, 1919.  
Special Account Under Activities of the Board.*

Balance on hand last report, Jan. 1, 1917....	\$.....
Receipts in 1917.....	2.67
Receipts in 1918.....	2,034.44
	\$2,037.11

Deposits with State Treasurer, as per his Receipts in 1917.....	\$ 2.67
Deposits with State Treasurer, as per his Receipts in 1918.....	2,034.44
	\$2,037.11

Balance on hand Jan. 1, 1919.....

*Receipts, Disbursements and Balance on Hand  
January 1, 1919.*

*General Account Under Chapter No. 7345 June 9, 1917.*

Balance on hand last report, Jan. 1, 1917..	\$.....
Receipts in 1917, appropriation.....	\$150,000.00
Receipts in 1918 .....	\$150,000.00

Warrants issued in 1917.....	\$ 11,855.35
Warrants issued in 1918.....	57,818.22
	\$ 69,673.57

Comptroller's Balance Jan. 1, 1919.....	\$ 80,326.43
Warrants outstanding Jan. 1, 1919.....	185.55

Treasurer's Balance Jan. 1, 1919.....	\$ 80,140.88
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**APPROPRIATIONS, DISBURSEMENTS AND BALANCE FROM**

*From January 1, 1915 to January 1, 1918.  
of the  
Educational Funds.*

At the request of Hon. Sidney J. Catts, Governor of Florida, and the Board of Control, to make an audit of the Educational Funds of the State of Florida, which comprise the four separate State Institutions for Higher Education, created by Chapter 5384, Laws of Florida, and the Fund or Expense Account of the Board of Control the whole of which being under the administration of said Board of Control, for the period from the date of the State Auditor's last report, Jan. 1, 1915, to Jan. 1, 1918, I beg to submit the following as the result of said audit which shows Totals of Receipts, Warrants Issued and the Balance, with the Distribution thereof, viz.:

Balance on Funds Jan. 1, 1915.....	\$ 106,599.58
Receipts in 1915.....	428,000.00
Receipts in 1916.....	.....
Receipts in 1917.....	645,400.00

Warrants issued in 1915.....	\$ 199,192.36
Warrants issued in 1916.....	211,093.03
Warrants issued in 1917.....	216,427.41
Balance in Funds Jan. 1, 1918.....	553,286.78
	<hr/>
	\$1,179,999.58

*Distribution of Balance.*

Total Balance in Funds Jan. 1, 1918...	\$ 553,286.78
Board of Control.....	\$ 4,547.14
University of Florida.....	197,333.55
Florida State College for Women.....	244,347.22
Florida School for the Deaf and the Blind .....	84,973.38
Florida Agricultural and Mechanical College for Negroes.....	22,085.49
	<hr/>
	\$ 553,286.78

**THE STATE PLANT BOARD.**

"The Florida Plant Act of 1915," creating the State Plant Board, and Chapter No. 7281, Acts of 1917, providing for the Eradication and Control of Citrus Canker and other dangerous Plant Diseases and Insects.

Since the creation of the State Plant Board, under Chapter No. 6885, approved April 30, 1915, and the enactment of Chapter No. 7281, approved May 9, 1917, "for the purpose of eradicating, preventing and controlling Citrus Canker, and thereafter, so much as may be necessary may be applied by the Board in carrying out the general purpose of "The Plant Act of 1915," there has been no audit of its accounts. At the request of the Governor of Florida and the State Plant Board that an audit be made of said accounts, I beg to submit the following statement as the result of such determination, which shows Totals of Receipts, Warrants Issued, and the Balances, with the Distribution thereof, covering the period from April 30, 1915, to January 1, 1919:

*State Plant Board General Fund.*

Balance in Fund April 30, 1915.....	\$.....
Receipts in 1915.....	35,000.00
Receipts in 1916.....	35,000.00
Receipts in 1917.....	35,000.00
Receipts in 1918.....	35,000.00

Warrants issued in 1915.....	\$ 12,995.72
Warrants issued in 1916.....	41,820.99
Warrants issued in 1917.....	36,384.53
Warrants issued in 1918.....	26,037.00
Unexpended balance in 1916.....	.28
Unexpended balance in 1917.....	56.87
Unexpended balance in 1918.....	.63
Balance in General Fund Jan. 1, 1919....	22,703.98
	<hr/>
	\$140,000.00

*State Plant Board Special Fund.*

Balance in Fund April 30, 1915.....	\$.....
Receipts in 1915.....	125,000.00
Receipts in 1916.....	.....
Receipts in 1917.....	150,000.00
Receipts in 1918.....	150,000.00
Receipts — Comptroller's Warrant No. 18863, cancelled .....	13.00
Warrants issued in 1915.....	\$ 79,689.54
Warrants issued in 1916.....	32,957.81
Warrants issued in 1917.....	40,435.38
Warrants issued in 1918.....	173,006.07
Balance in Special Fund Jan. 1, 1919.....	98,924.20
	<hr/>
	\$425,013.00

*Distribution of Balances.*

Total Balance of "The Florida Plant Act of 1915" .....	\$121,628.18
State Plant Board, General Fund, Bal- ance .....	\$ 22,703.98
State Plant Board, Special Fund, Bal- ance .....	98,924.20
	<hr/>
	\$121,628.18

*Plant Board Donation and Incidental Fund.*

I beg to report that I have made an audit of the accounts of what is known as the Plant Board Donation and Incidental Fund. The source of receipts of this fund is principally from those counties who make application to the Board to have special or rush work done for them, as to the inspection of orange groves to determine the prevalence and the eradication of Citrus Canker, said counties donating or paying for the expenses incident to such special work, comprising the salary of the inspector detailed, and other collateral expense. This special work

is in charge of the Board's Plant Commissioner, Mr. Wilmon Newell, who computes the cost of such service, collects the amount so taxed, and deposits all said items in the bank to the credit of the above-named fund subject to the jurisdiction of the Board. Out of this fund is paid the several items of expense by warrants drawn after the Board has duly examined and approved them. The minor source is the "incidental" portion, which embraces the special services of a detailed inspector at packing houses. The cash account of this fund is not handled by the State Comptroller and State Treasurer, but is administered direct by the Board in a separate cash or voucher book, and its careful audit by me discloses the following status for the period from November 8, 1915, to January 1, 1918:

Balance on hand Nov. 8, 1915.....	\$.....	
Receipts in 1915.....	367.11	
Receipts in 1916.....	5,739.48	
Receipts in 1917.....	5,710.41	
Warrants issued in 1915.....	\$ 4.67	
Warrants issued in 1916.....	4,490.92	
Warrants issued in 1917.....	5,304.41	
Balance in Fund Jan. 1, 1918.....	2,017.00	
	<u>\$11,817.00</u>	<u>\$11,817.00</u>

STATEMENT OF EXPENDITURES OF CONTINGENT  
APPROPRIATIONS, STATE AUDITOR'S  
OFFICE.

1917.		
April 23—Balance Auditor's Report.....	\$ 85.71	
April 23 to Dec. 31—Expended in 1917 for:		
Postage and Box Rent.....	\$ 40.70	
Stationery and Supplies.....	41.56	
Telegrams and Express.....	29.48	
Typewriter and Adding Machine....	91.78	\$203.52
July 1—Appropriation to Dec. 31.....	\$150.00	
1918.		
Jan. 1—Appropriation for 1918.....	\$300.00	
Expended in 1918 for:		
Postage and Box Rent.....	\$140.76	
Stationery and Supplies.....	53.86	
Telegrams and Express.....	16.98	
Typewriter and Adding Machine....	60.53	\$272.13
Dec. 31—Balance in Fund.....	60 06	
	<u>\$535.71</u>	<u>\$535 71</u>

1919.	
Jan. 1—Balance in Fund.....	\$ 60.06
Jan. 1—Appropriation to June 30.....	150.00
Jan. 1—Total Balance in Fund.....	<u>\$210.06</u>

TOTAL EXPENSES OF STATE AUDITING  
DEPARTMENT.

Salaries:	1917.	
State Auditor .....	\$ 3,000.00	
First Assistant State Auditor.....	3,000 00	
Second Assistant State Auditor.....	1,738.01	
Clerks .....	2,310.25	\$10,078.26
Traveling Expenses:		
State Auditor .....	\$ 812.71	
First Assistant State Auditor.....	908.56	
Second Assistant State Auditor.....	568.33	\$ 2,289.60
Office Supplies, etc.....		273.62
Total Expenses, 1917 .....		<u>\$12,641.48</u>

Salaries:	1918.	
State Auditor .....	\$ 3,000.00	
First Assistant State Auditor.....	3,000.00	
Second Assistant State Auditor.....	3,000.00	
Clerks .....	2,393.76	\$11,393.76
Traveling Expenses:		
State Auditor .....	\$ 940.26	
First Assistant State Auditor.....	793.73	
Second Assistant State Auditor.....	1,025.79	\$ 2,759.78
Office Supplies, etc.....		272.13
Total Expenses, 1918.....		<u>\$14,425.67</u>
Total Expenses, 1917.....	\$12,641.48	
Total Expenses, 1918.....	14,425.67	
Grand Total, 1917 and 1918.....	<u>\$27,067.15</u>	

## REMARKS AND RECOMMENDATIONS.

I wish to express my appreciation for the co-operation of the Assistant State Auditors, Mr. Marvin C. McIntosh and Mr. E. I. Matthews, and their loyalty to the best interests and aims of the department. I believe this department has done good work during the last two years, credit for which is largely due to the steady and efficient labors of Mr. McIntosh and Mr. Matthews.

The law says that all State and county offices shall be audited by this department at least once each year. This is done with reference to State offices, but has been a physical impossibility to audit the counties once each year. I assure you the members of this department work as hard as any set of people could, and are on the job every day; but we, as well as every one else, have our physical limitations and can do only so much work and no more. If all the counties are to be audited every year, provision will certainly have to be made for sufficient force to do it, which is not the case with present force.

In 1921, Chapter 7334, Acts of 1917, becomes effective, in which county officers will have to make an accounting of all fees collected. The operation of this semi-salary law, I estimate, will fully double the auditing work we have to do now, for then we will have to audit the collection and disbursement of all fees collected by these officials, which we have not done in the past, when all fees collected belong to the official, except to a certain extent in criminal case fees, to determine whether or not the official had overcharged the State or county in cost bills.

You will find in this report total salaries and other expenses to the State of this department. This is exceedingly small when compared to the total shortages discovered and recovered during the same period by this department. The total shortage discovered by us during the last two years runs near a quarter-million dollars.

It is all very good in the work of this department to discover a shortage whenever a shortage exists; but I consider the best work yet to be done by the department is to eliminate, or to considerably minimize shortages in the accounts of county officials. I believe much can be accomplished toward this aim and end by more frequent thorough audits.

A large part of the time of the auditors is taken up in special examinations of complaints and accounts outside

of our regular audit work. This has been the case during the existence of the department.

If the Legislature would authorize two more clerks in addition to what we now have, to supplement the work of the State Auditor and two Assistant State Auditors, I believe we could keep up with the work of the department fairly well. Such clerks, though, should be thoroughly competent men and expert accountants of well-tried ability and sufficient salaries would have to be provided to enable us to secure such men. I would, therefore, recommend the following as the minimum necessary need of the department, salaries not to exceed as stated, respectively:

1 Chief Accountant .....	\$2,500.00
1 Expert Accountant .....	2,100.00
1 Accountant and Clerk.....	1,800.00
1 Accountant and Clerk.....	1,500.00
Office contingent expenses.....	500.00

The Legislature to further authorize the payment of traveling expenses of any of the clerks or accountants of the department when such clerk or accountant is engaged upon work of the department assigned to him by the State Auditor, such necessary traveling expenses to be authorized and paid as now provided for the State Auditor or Assistant State Auditors provided any such bill for traveling expenses shall first be approved by the State Auditor.

There is a great deal of the work of auditing accounts that is more or less detail, which can be performed accurately by a clerk, under the direction of an auditor, that would save the time of an auditor for the bigger and more complex jobs. Practically half the time of the State Auditor has to be spent at the Capitol in examination of State offices and accounts. With the addition of the clerks asked for, much of this work can be performed by them, and thus release more of his time for the performance of county work, which is now so far behind. With the authorization of traveling expenses of any of the clerks, further work in the counties could be performed by them that now takes the time of the Auditors.

Respectfully submitted,

J. WILL YON,  
State Auditor.

The Governor's Message was ordered to be referred to the Committee on Executive Communications.

Mr. Johnson moved that the Senate do now adjourn to 11 o'clock a. m. tomorrow.

Which was agreed to.

Thereupon the Senate stood adjourned until 11 o'clock a. m. Thursday, April 10, 1919.

Thursday, April 10, 1919

The Senate met pursuant to adjournment.

The President in the chair.

The roll was called, and the following Senators answered to their names:

Mr. President, Senators Anderson, Andrews, Baker, Bradshaw, Butler, Carlton, Cash, Crawford, Crosby, Eaton, Hughlett, Hulley, Igon, Johnson, King, Lowry, MacWilliams, Malone, Mathis, McLeod, Moore, Oliver, Plympton, Roland, Rowe, Russell, Singletary, Stokes, Turnbull, Turner, Wilson—32.

A quorum present.

Prayer by the Chaplain.

The reading of the Journal was dispensed with.

The Journal of April 9 was corrected and approved as corrected.

#### REPORTS OF COMMITTEES.

Mr. W. A. MacWilliams, Chairman of the Committee on Rules, submitted the following report:

Senate Chamber,  
Tallahassee, Fla., April 9, 1919.

*Hon. James E. Calkins,*  
*President of the Senate.*

Sir:

Your Committee on Rules begs leave to make the following report:

That it recommends the adoption for the Session of

1919 the Senate Rules of 1917, with the following changes and amendments to said Rules:

(1) In the sixth line, of Rule 2, strike out the word "Clerk" and insert the word "Secretary."

(2) That Rule 4 be changed to read as follows:

"Unless otherwise specially ordered by the Senate, the President shall appoint at the commencement of the session, the following standing committees, viz.:

On Audit and Control of Legislative Expenditures, to consist of five members.

On Rules of the Senate, to consist of five members.

On Capitol, State Buildings and Grounds, to consist of five members.

On Pensions, to consist of five members.

On Banking, to consist of five members.

On Protection of Game, to consist of five members.

On Public Printing, to consist of five members.

On Military and Naval Organizations, to consist of five members.

On Uniform Legislation, to consist of five members.

On Corporations, to consist of five members.

On State Institutions, to consist of five members.

On Claims, to consist of five members.

On Drainage, to consist of five members.

On Constitutional Amendments, to consist of five members.

On Insurance, to consist of five members.

On Fisheries, to consist of five members.

On Railroads, Canals and Telegraphs, to consist of five members.

On Organized Labor, to consist of five members.

On County Organization, to consist of five members.

On Cities and Towns, to consist of five members.

On Temperance, to consist of five members.

On Mining and Mineral Resources, to consist of five members.

On Commerce and Navigation, to consist of five members.

On Equal Suffrage, to consist of five members.

On Privileges and Elections, to consist of five members.

On Finance and Taxation, not to exceed nine members.

On Appropriations, not to exceed nine members.

On Education, not to exceed nine members.