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**COLORADO EMERGENCY RELIEF ADMINISTRATION**  
FORMERLY KNOWN AS  
**OFFICIAL COLORADO STATE RELIEF COMMITTEE**  
AUDIT REPORT  
FEBRUARY 1, 1934 TO FEBRUARY 29, 1936

COLORADO STATE DEPARTMENT  
Public Welfare & Charities  
458 Capitol Annex  
Denver 2, Colorado

360.32091

Co

**WITTING AND FINCH**  
CERTIFIED PUBLIC ACCOUNTANTS  
FIRST NATIONAL BANK BUILDING  
DENVER, COLORADO

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
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COLORADO EMERGENCY RELIEF ADMINISTRATION  
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WITTING AND FINCH  
CERTIFIED PUBLIC ACCOUNTANTS  
DENVER, COLORADO

May 8, 1936

MEMBERS OF THE AMERICAN SOCIETY  
OF CERTIFIED PUBLIC ACCOUNTANTS  
AND THE COLORADO SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

His Excellency, Ed. C. Johnson,  
Governor of Colorado, and  
Major Ralph O. Baird, Acting Administrator,  
The Colorado Emergency Relief Administration,  
State Capitol,  
Denver, Colorado.

Gentlemen:

Pursuant to your instructions, we have made an audit of the Administration of Federal and State Emergency Relief Funds for the period February 1, 1934, through February 29, 1936, and the following Comments and Statements represent our findings.

For the sake of completeness, we have included in this report, amounts applicable to periods prior to February 1, 1934, which were reported on in previous audit reports, and, therefore, not verified by us during the course of the present engagement.

At the request of His Excellency, Governor Ed. C. Johnson, a separate report of funds received and their disposition as administered by him through the Governor's Account at the International Trust Company was submitted to the Governor. A copy of this report which covers the period September 1, 1932, to February 29, 1936, is included on page 53.

CASH IN BANK:

The Cash in the International Trust Company, Denver, Colorado, less outstanding checks, amounted to \$145,784.53. This amount was reconciled by your auditors with independent confirmations of balances received directly from the Bank.

ACCOUNTS RECEIVABLE AND ADVANCES:

Sundry Accounts Receivable and Advances of \$15,415.68, as shown on the Balance Sheet, are more fully detailed on page 31. Included in these sundry advances is an amount of \$11,611.12, consisting of payments for Workmen's Compensation Insurance made prior to February 1, 1934, for the benefit of sundry countiss.

Rules and regulations governing expenditures of Federal Emergency Relief Funds, Bulletin No. 1, paragraph "E", provide as follows:

"The personnel employed on Work Relief Projects by the State or their subdivisions are not Federal Employees, and must not be considered as such. Therefore, premiums for accident insurance in connection with Work Relief Programs may not be paid from Federal Funds, but should be paid out of State or Local moneys."

A brief history of these advances as disclosed to your auditors by the Minutes of the Official Colorado State Relief Committee, and from other sources is as follows:

In October of 1932, the Attorney General's office informed the Official Colorado State Relief Committee that there should be an agreement concerning Workmen's Compensation Insurance between the State Relief Committee and the various Political Subdivisions furnishing Work Relief, and that Work Relief employees should be considered as being in the employment of such subdivisions.

Under date of October 15, 1932, the Minutes of the Official Colorado State Relief Committee reflect the following excerpts:

"Secretary Gross reported concerning Workmen's Compensation Insurance covering persons receiving relief whose services might be utilized in work programs in the entire State. It was moved and seconded that the program on compensation be approved. The letter of the Attorney General, as well as the forms of letters of transmission are herewith attached and made a part of the records.

(Signed) JOHN E. GROSS"

The following excerpts were taken from a letter attached to the foregoing Minutes:

"To Chairman of County Relief Committees of Various Counties of Colorado," dated November 3, 1932: "The Cost of premiums has been advanced by the State Relief Committee and will be paid by the State Committee, and the amount of the premium accruing against each County will be deducted from future grants to the County Committees, and should in turn be collected by the County Committees from the Political Subdivisions utilizing the services of those receiving relief in work programs. Therefore, it will be unnecessary for the Committee or any Political Subdivision to make payment direct to the State Compensation Department. Agreement with the payment of these premiums by the Political Subdivisions should be secured at an early date."

From the information made available to your auditors, and according to legend, the only agreement ever entered into with the County Commissioners of the various Colorado Counties, was a verbal one, and at no time were deductions ever made by the Official Colorado State Relief Committee or the present Administration of amounts from allotments to apply against these balances.

Altogether there was advanced from Federal Funds, a total of \$27,513.83; subsequent refunds and payments by counties have reduced the amount to the present balance.

Attention is directed to the fact that at the time this plan was conceived, it was the practice of the Official Colorado State Relief Committee to make cash transfers to each county. Had this procedure been continued and the proper agreements entered into with the County Commissioners, the provision for handling Workmen's Compensation Insurance probably would have functioned satisfactorily. However, by the time the major portion of the liability for such protection had been determined, the whole plan of administering relief in the various counties had completely changed to an allotment basis, rather than

a cash transfer. Due to this change in procedure, there were no funds against which deductions might be made to apply against these balances.

In our previous audit report, it was recommended that a vigorous campaign of collection be instigated by the Committee with the view of collecting these advances from the counties at the earliest possible moment. Subsequent to that time, the accounting office of the Administration had written the counties several times, attempting the collection of these advances.

During the course of the present audit, a representative of the Administration interviewed the Commissioners of those counties which showed a substantial unpaid amount applicable to them, and registered letters were mailed to all other counties that showed unpaid balances. It was reported to your auditors that the majority of counties interviewed had agreed to make provision for payment as soon as possible. Reported payments subsequent to February 29, 1936, are indicated on page 31. The two counties which owe the largest amounts are Denver and Pueblo. It is the understanding of your auditors that the advance applicable to Denver County has been referred to the Attorney General, and is now in the process of collection. Also, that Pueblo County has agreed to make provision for payment in its 1937 budget.

It is recommended that the present campaign of collection be continued without abatement until these advances have been collected.

Advances to former employees amount to \$329.20. These advances are itemized on page 31, with pertinent notations applicable thereto.

The account receivable from the Colorado Rural Rehabilitation Corporation consists of a thirty dollar item for salary to one of its employees which was paid by a check drawn on one of the Colorado Emergency Relief Administration's bank accounts. This check was reported lost, whereupon payment was stopped at the bank and a new check issued. However, the check which was reported lost had cleared the bank before the 'stop-payment' order became effective. It was reported to your auditors that this employee had made payment to the Colorado Rural Rehabilitation Corporation, but that the Corporation had never reimbursed the Colorado Emergency Relief Administration.

The balance of this account of \$244.74 represents the balance of furniture, at original cost, turned over to the Colorado Rural Rehabilitation Corporation by the Colorado Emergency Relief Administration. This amount was discovered during the course of the audit and was reconciled with the results of an audit of the Colorado Rural Rehabilitation Corporation made by a representative of the Rehabilitation Division.

The advance to the Transient Division for a cash working fund in the amount of three thousand dollars (\$3,000.00) was verified by an independent confirmation received directly from the bank.

According to a report prepared by Mr. L. A. Weimer, Chief Accountant of the Denver Bureau of Public Welfare, Incorporated, which was audited by a representative of the Colorado Emergency Relief Administration, there were Colorado Emergency Relief Administration Funds in the possession of the Denver

Bureau of Public Welfare, Incorporated, as of February 29, 1936, in the amount of \$7,950.36. Against this amount were recorded obligations in the amount of \$7,576.58, leaving a net balance due as of February 29, 1936, of \$373.78. It was reported to your auditors that the balance due on February 29, 1936, was subsequently paid on April 9, 1936.

From information submitted to your auditors, it would appear that the balance of the funds in the possession of the Denver Bureau of Public Welfare, Incorporated, in the amount of \$7,576.58, against which there are recorded obligations, should be considered as a suspense item. In the event all of the recorded obligations are not submitted for payment at the time the Colorado Statute of Limitations becomes operative, unpaid balances should revert to the Colorado Emergency Relief Administration, or its successor.

DISBURSEMENT ORDERS PAYABLE:

Disbursement Orders Payable of \$51,598.85, as shown on the Balance Sheet, are more fully detailed on page 32. This detailed statement shows the month and year in which these Disbursement Orders were reported as having been issued, and it also shows that on February 29, 1936, there remain unpaid Disbursement Orders which were issued by the Transient Division, amounting to \$6,023.73. The balance of unpaid orders in the amount of \$45,575.12 had been reported to the State Office by the sundry Colorado counties as having been issued for General Program purposes.

As of February 29, 1936, a detailed analysis of Disbursement Orders Payable was made by the auditing staff of the Colorado Emergency Relief Administration. The result of this analysis disclosed that the available itemized lists of individual Disbursement Orders issued for General Program purposes amounted to \$5,704.01. These lists were at this time reflected in a centralized Disbursement Orders Payable Register for the first time. The remaining balance of Disbursement Orders Payable, issued for the General Program, amounting to \$39,871.11 was reflected in total only in the Control Account of the General Ledger. It is suggested that the conservative method of treating this balance would be to hold it in suspense until the Colorado Statute of Limitations becomes effective against these Disbursement Orders.

In order to understand the reasons for maintaining these orders in a suspense account, it is necessary to review the history of this account.

The accounts in the General Ledger of the Colorado Emergency Relief Administration which go to make up the total Disbursement Orders Payable, General Program, are the result of the total Disbursement Orders issued for this purpose as reported by each county to the State Office, less the amount of Disbursement Orders paid and written off, as shown by the Administration's books and records. From this explanation it will be seen that the accuracy of the unpaid Disbursement Orders outstanding is dependent upon the accuracy of the total Disbursement Orders issued as reported by the respective issuers.

Due to the conditions existing during the emergency, and the lack of trained personnel at the points of issue of these Disbursement Orders, there are no itemized detailed records of the total Disbursement Orders which can be considered as being entirely reliable as to accuracy.



There were some fifty thousand dollars worth of Disbursement Orders Payable written off the records, and the funds returned to unobligated balances on the approval of the State Administrator. Instructions were issued to the relief offices in the various counties that if any of these Disbursement Orders which had been written off were submitted for payment, they should be taken up and cancelled, and new Disbursement Orders issued in place of the old ones submitted. While this procedure would be considered proper during a period of continuing operations which existed at the time, a further reduction of this account during the period of liquidation should be made with extreme caution.

It was noted by the auditors that the balance of suspense items in the amount of \$39,871.11 when considered by itself seems to be a rather large amount, but that when it is compared with the total value of the Disbursement Orders issued which approximated \$16,000,000.00, it does not appear to be unreasonable.

It should also be realized in connection with this account that many of the Disbursement Orders issued to relief clients may never be submitted for payment due to the orders' having been lost, destroyed, or for one reason or another, cancelled.

Due to the foregoing condition, it is impossible to determine whether any or all of this balance will ever be submitted for payment. Of course, at such time as it can be definitely determined that the liability no longer exists, any unpaid balances should be transferred to Unobligated General Program Funds.

#### ACCOUNTS AND PURCHASE ORDERS PAYABLE:

On pages 33-35 is submitted a detailed list of Accounts and Purchase Orders Payable as of February 29, 1936, which total \$20,303.74. This list includes all known and recorded items of this nature as of February 29, 1936, that had been definitely determined as being properly applicable to the Colorado Emergency Relief Administration.

Included in this list of Accounts Payable is an amount of \$8,586.90 due the State of Colorado Compensation Insurance Fund. This amount represents the actual injury claims paid out or incurred in connection with the Transient Division Program, pursuant to an arrangement entered into by Officials of the Transient Division and the Insurance Department, and is applicable to the period prior to March 25, 1935.

The item was committed by the Colorado Emergency Relief Administration with the approval of the Director of the Transient Division as of February 29, 1936, and charged against the Transient Division's Unobligated Balance after a written opinion as to the legal propriety of such procedure was received from the Attorney General of the State of Colorado.

#### ACCRUED PAYROLLS:

Payrolls which were accrued but not due as of February 29, 1936, amounted to \$929.38.

Original Grant

Amount

15,594.28

9,316.23

6,278.05

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CERTIFIED PUBLIC ACCOUNTANTS  
DENVER

RESERVE FOR OUTSTANDING CHECKS ON BANK ACCOUNTS WHICH HAVE BEEN CLOSED:

The outstanding checks on closed bank accounts amounted, as of February 29, 1936, to \$2,654.84. In the event any of these old checks are subsequently presented for payment, it will be necessary to draw a check on the current bank account, and this account should be charged. In the event there remains any balance in this reserve at the expiration of the operation of the Colorado Statute of Limitations, such balance, of course, should be transferred to the unobligated balances of the proper funds.

UNOBLIGATED BALANCES OF FUNDS:

The Unobligated Balances of Funds are fully detailed on the Balance Sheet, page 29, and amounted to \$89,107.18 as of February 29, 1936. The balances applicable to the Transient Division, Domestic Service Training Program, Research Program, and General Program are all for continuing programs, with the exception of the General Program which is in the process of liquidation. In connection with the Unobligated Balance of the Educational Camps for Unemployed Women Program, which amounted to \$6,278.05 as of the date of the Balance Sheet, there appears to be considerable confusion as to its present status. This balance represents the unobligated portion of a grant "ear-marked" 'Educational Camps for Unemployed Women'.

Your auditors were informed that this program was completed. Under date of November 12, 1935, the following radiogram addressed to Major Ralph O. Baird, acting Administrator, Colorado Emergency Relief Administration, and signed by Aubrey Williams, Assistant Administrator, Federal Emergency Relief Administration, was received:

WITTING AND FINCH

"This is your authorization to transfer as much as necessary of four thousand dollars remaining from Educational Camp allocation to General Education funds to meet obligations until Works Progress Program becomes effective."

Pursuant to this radiogram, the State Administration has been making transfers, as obligations applicable to the General Education Program are submitted.

A letter bearing no date was subsequently received from Aubrey Williams which from its contents was apparently in reply to a letter dated December 9 from the State Administration. The pertinent excerpt from this letter is as follows:

"I understand, however, that there is still available a balance of \$6,163.00 which is left from funds previously allocated for Educational Camps for Women. I am asking Mr. Blue, the State Youth Director, to take under consideration the possibilities of using this fund for a more restricted program. If Mr. Blue feels that it is possible to work out any sort of satisfactory plan on the basis of this balance, I would appreciate your making it available to him on the basis outlined in my previous letter."

As the matter stood on February 29, 1936, it would appear that the status of the fund was as follows:

- (1) The Fund should be used to pay any bills submitted that are applicable to the original program; namely Educational Camps for Unemployed Women.

- (2) The Fund should be used to pay bills applicable to the General Educational Program up to an amount of \$4,000.00, provided such an amount is submitted.
- (3) The State Administration has been requested to make available for the purposes of a Youth Program, any remaining balances.

It is suggested that, from a conservative standpoint, no funds should be made available by the State Administration for the Youth Program until such time as complete assurance can be had that such funds will not be required to meet obligations applicable to the Educational Camps for Unemployed Women Program, or the General Education Program.

#### ASSETS OTHER THAN CASH FUNDS:

A physical inventory taken as of February 29, 1936, by two representatives of the Colorado Emergency Relief Administration, and certified to by them, disclosed that the Administration had office equipment, etc. on hand originally costing \$19,810.73.

On page 36 is submitted an analysis of all furniture and equipment purchased as shown by the property records of the State Administration. This record disclosed that equipment of this nature purchased with Civil Works Administration Funds, Emergency Relief Administration Funds, and Re-settlement Division Funds, amounted to \$47,977.18. Receipts for equipment transferred to the Works Progress Administration, the State of Colorado, the National Re-employment Service, and Re-settlement Division, totaling \$27,411.12, were submitted to your auditors.

A careful review of the list of equipment purchased indicated that items with an original cost of \$313.83 could logically be considered as worn-out and expended, and has so been considered in preparing this statement.

Items not covered by receipts submitted to your auditors, and not located at the time of the inventory, amounted to \$441.50.

It was explained to your auditors in connection with the missing equipment, that in the confusion of the many transfers, there was grave danger that some equipment had been transferred without receipts having been obtained.

Assets of the Transient Division other than cash funds, consisted on February 29, 1936, of building improvements with an original cost of \$8,568.68 that will ultimately revert to fee owners, and an inventory of equipment at original cost, which was taken under the personal supervision of the Transient Division's Director and certified to by him in the amount of \$8,937.00.

An Analysis of Transient Division Operations will be discussed more fully in this report in the comments applicable to the Statement of Income and Expenditures.

#### CONTINGENT LIABILITIES:

On page 37 is submitted an itemized list of Contingent Liabilities applicable to the period prior to February 29, 1936. These items consist of disputed claims, and also claims upon which sufficient accounting evidence to

commit them as proper liabilities of the Colorado Emergency Relief Administration was lacking as of May 5, 1936.

Included in this list of claims is one submitted by the H. A. Marr Grocery Company in the amount of \$2,488.02. Your auditors were requested by Major Ralph O. Baird, Acting Administrator, to review this claim and to report their conclusions to him. This was done in a letter dated May 9, 1936. A brief summary of the letter is to the effect that a partial check of the available records disclosed that approximately 50% of the claim had been paid, and in view of the fact that the validated Disbursement Orders were missing which would indicate whether or not relief clients had ever received the benefits from the balance, it was impossible to recommend payment of any part of the claim on the basis of the information submitted for review.

During the course of the audit, it was noted by your auditors that from time to time the State Administration was receiving bills mailed from Washington which were of considerable long standing. It appears that in some cases, vendors have mailed bills to the Federal Emergency Relief Administration, or to other bureaus in Washington. Inasmuch as these bills are not forwarded promptly, and due to the vast confusion which exists in the minds of many vendors as to the distinction between the Colorado Emergency Relief Administration, the Works Progress Administration, and sundry other governmental activities, it is impossible for your auditors to state that additional unrecorded liabilities do not exist.

#### RECEIPTS:

Grants from the Federal Emergency Relief Administration, as shown by the Statement of Receipts and Expenditures on page 30, are more fully detailed on page 38. Receipts from this source during the period September 1, 1932, to January 31, 1934, totaled \$7,435,040.00, and for the period February 1, 1934, to February 29, 1936, \$34,622,878.00 was received from the same source, or a total of \$42,057,918.00.

Federal grants as they are shown in this report are reflected on the basis which the original "ear-marking" by the Federal Emergency Relief Administration has been changed by subsequent transfers. All transfers have been ordered by the Federal Emergency Relief Administration, with the exception of unused balances in the Social Work Training Program Fund of \$934.01, and the U. Airport Project Fund of .01¢. Inasmuch as both of these programs were completed, these balances were transferred by the Comptroller of the Colorado Emergency Relief Administration in February, 1936, to the General Program Fund, and reported to the Federal Emergency Relief Administration in March, 1936.

Receipts from the State of Colorado for Administration, in accordance with the provisions of Chapter 51, S. L. 1933, reflected in records as House Bill No. 270, were received during the first period in the amount of \$25,996.85, and during the following period in the amount of \$34,000.00, or a total of \$59,996.85.

Receipts from the State of Colorado for General Relief, in accordance with the provisions of Chapter 16, Second Special S. L. 1933, reflected in records as House Bill No. 56, totaled \$1,719,000.00, all of which were received during the period February 1, 1934, to February 29, 1936.

The last transmittal from the Federal Emergency Relief Administration was received on November 25, 1935; the last transmittal of State Funds in accordance with House Bill No. 56 was received on January 29, 1935, and in accordance with House Bill No. 270 on June 30, 1935.

Total receipts from the Federal Emergency Relief Administration and from the State of Colorado were verified by confirmations obtained directly from their source.

Receipts from the Federal Emergency Relief Administration were originally deposited in the Governor's account at the International Trust Company, and subsequently transmitted to the Colorado Emergency Relief Administration.

At the time of such transfers, deposits were made in sundry bank accounts in the name of the Administration. Receipts from the State of Colorado were transmitted to the Administration directly from the Treasurer of the State of Colorado. Included in this report on page 54 is a condensed Statement of the Allocation of all State moneys, and a supplemental or special report on State Funds has been submitted in connection with this examination.

Receipts from the Colorado Cooperatives, Incorporated, in the amount of \$17,382.18, which were considered by the Corporation as being "recovered cash", were found to have been deposited in the proper bank account. Inasmuch as the scope of this audit did not extend beyond the State Office, no attempt was made to audit these receipts, and they have been included in this report on the basis that they were reported to the State Office.

All recorded miscellaneous refunds which totaled \$746.05 were found to have been deposited in the proper bank accounts. The larger portion of the miscellaneous refunds consists of Agricultural Adjustment Administration processing taxes which had been returned to the State Relief Administration.

In connection with the processing taxes, your auditors were informed by the Purchasing Department of the State Administration that wherever feasible, claims for refund of processing taxes paid were filed, provided the amounts of such claims were sufficient to warrant it. When such refunds were received, and it was possible to determine against what funds the original charge had been made, this fund was credited. The above miscellaneous items were applicable to General Program activities.

#### GENERAL PROGRAM EXPENDITURES:

General Program Expenditures for Relief, as shown on the Statement of Receipts and Expenditures, amounted to \$6,314,567.63 during the period prior to January 31, 1934, and to \$29,393,783.31 during the period under audit. The total expenditures for this program amounted to \$35,708,350.94. On page 39 is submitted a detailed statement of the activities included under the General Program. A brief history of these activities follows.

#### DIRECT RELIEF BY COUNTIES:

Direct Relief by Counties as shown on page 40 amounted to \$6,211,135.85 during the period prior to January 31, 1934, and to \$12,752,912.21 during the period February 1, 1934, to February 29, 1936. The total relief of this type amounted to \$18,964,048.06.

The term 'Direct Relief' denotes emergency unemployment relief administered in the form of either cash or kind, to cover the necessities of life, and was the first form of relief administered as outlined by the Federal Emergency Relief authorities. This type of relief continued in Colorado throughout the life of the Program which was from September 1, 1932, to November 30, 1935.

On page 41 is submitted an Analysis of Direct Relief by Type of Relief as secured from the records of the Colorado Emergency Relief Administration. It should be noted that Direct Relief in Kind should not be confused with 'Commodities Distributed' which is discussed elsewhere in this report.

During the period, September 1, 1932, to April 30, 1933, cash was transmitted by the Governor of the State of Colorado to the credit of bank accounts at the International Trust Company in the name of the sundry Colorado counties, on the basis of allotments as approved by the first Official Colorado State Relief Committee. Disbursements from these bank accounts of the sundry counties were made upon the authorization of Emergency Relief Committees functioning in each county.

In the spring of 1933, the Official Colorado State Relief Committee was reorganized. An audit, covering the period September 1, 1932, to April 30, 1933, was made by the auditing staff of the Mountain States Telephone and Telegraph Company. At this time, balances remaining in the bank accounts of the sundry counties were returned to the Governor's account at the International Trust Company, with the exception of the balance in the control of the Official Denver Emergency Relief Committee, and it was decided to establish a centralized accounting office to make disbursements of the relief funds. From this time forward until the end of the Program, all Direct Relief was administered on a monthly allotment basis in all Colorado Counties receiving relief, with the exception of Denver County. In other words, the County Relief Administrations were informed that obligations for relief might be incurred up to a definite amount. This amount was determined by the State Administration on the basis each county's need bore to the total funds available for the State. Expenditures for this relief were made when items were submitted to, and audited by the Accounting Department of the Colorado Emergency Relief Administration.

On July 1, 1935, and continuing through to the end of the Program, Cash Direct Relief was administered in the counties. This form of relief was supplemented from this point forward by Direct Relief in Kind. Disbursements for Cash Relief were made by checks drawn in the individual counties on a bank account at the International Trust Company in the name of the Colorado Emergency Relief Administration, and were supported by payrolls, approved and certified to by the County Administrators and Certifying Officers, respectively.

These payrolls were audited in the Accounting Department of the State Administration, and were examined in detail during the course of this audit.

The relief organization in each county, with the exception of some of the minor counties, consisted of a County Administrator, a Director of Relief, and a County Auditor. Periodic examinations of the records maintained by the county organization were made by traveling field auditors representing the Accounting Department of the State Administration. Your auditors were informed that the scope of these examinations consisted in the main of determining that the relief budgets of relief clients were properly approved, and that such clients did not receive unauthorized relief. After a review of the system which was put in operation in the spring of 1934 and continued until the end of the Program, it is our opinion that the accounting in the counties was as efficient as could be expected under the circumstances. However, it should be understood that no audit of county records has been made in the course of this audit.

Direct Relief began in the City and County of Denver in January of 1933. Cash was transmitted from the Governor's Account to the Official Denver Emergency Relief Committee which made its own disbursements until September 30, 1933. On this date the bank account of the Official Denver Emergency Relief Committee was ordered closed, and the remaining balance was transferred to the Governor's Account at the International Trust Company. As to the extent the Official Denver Emergency Relief Committee's operations were audited up to September 30, 1933, reference is made to a report on the Official Denver Emergency Relief Committee prepared by Public Examiner Wood.

During the period October 1, 1933, to March 31, 1934, disbursements for relief in the City and County of Denver were made by the Accounting Department of the State Administration on the basis of approved allotments.

In March of 1934, the Denver Bureau of Public Welfare, Incorporated, was established. Beginning April 1, 1934, transmittals of cash were made to this corporation, which made its own expenditures for relief in the City and County of Denver until March 31, 1935. It was reported to your auditors that cash audits of the records of the Denver Bureau of Public Welfare, Incorporated, were made from time to time by representatives from the Accounting Department of the Colorado Emergency Relief Administration. Transmittals to this organization were made by the State Office on the basis of relief needs in excess of local moneys available.

During the period April 1, 1935, until the end of the Program, disbursements for Direct Relief in Kind in the City and County of Denver were made by the accounting office of the State Administration.

With the exception of relief administered with local moneys, total Direct Relief applicable to the City and County of Denver, whether it was disbursed by the Official Denver Emergency Relief Committee, the Denver Bureau of Public Welfare, Incorporated, or by the State Office is reflected on the records of the State Administration.



Cash Relief in the City and County of Denver began on April 1, 1935, instead of July 1, 1935, as was the case in the other counties. Cash Direct Relief applicable to this County which was handled in the same manner as the other counties has been audited by your auditors, and cash disbursements for Relief in Kind which were made through the accounting office of the State Administration have been audited by your auditors. They have also determined that expenditures by the Official Denver Emergency Relief Committee and the Denver Bureau of Public Welfare, Incorporated, have been reflected upon the records of the State Administration as they were reported to the State Office by these organizations.

#### WORK RELIEF BY COUNTIES:

Work Relief in the sundry counties of Colorado amounted to \$14,841,123.87 as shown by the Statement of Relief Expenditures for General Program purposes on page 39. A further analysis by counties is shown on page 40.

The term 'Work Relief' denotes payment to relief clients for work performed on projects approved by the Engineering Department of the State Administration. The amount of work assigned to an individual relief client was based on his budget requirements as approved by the County Director of Relief.

The Accounting Department of the State Administration maintained subsidiary detailed project ledgers which have been balanced with the General Ledger control account of this type of relief. During the period April, 1934, to November 30, 1935, when Work Relief was in operation, there were approximately four thousand projects completed. The types of projects consisted of all kinds of road and bridge repairs, school repairs, park improvements, sewer work, sewing projects, nursing projects, play-ground improvement and construction, and sundry public health surveys, etc.

In connection with this program, it was noted that the majority of necessary materials were furnished by the individual counties; however, included in this account are materials purchased by the State Administration in the amount of \$57,868.57. It was also noted that this amount includes supervisory, non-relief payrolls, and miscellaneous truck hire in the amount of \$1,319,592.73 as shown by the statistical records of the State Administration. A Trial Balance of the project ledgers prepared by the Accounting Department of the State Office was examined in detail, and reconciled with the General Ledger account. A test check of approvals as prepared by the Engineering Department, indicated that all projects had been properly approved, and that expenditures had been kept within the approved amounts.

Expenditures in connection with this program were handled in the same manner in which Cash Direct Relief was handled; namely, checks were drawn in the individual counties on a bank account at the International Trust Company in the name of the Colorado Emergency Relief Administration, and supported by payrolls approved and certified to by the County Administrators and Certifying Officers, respectively. These payrolls were audited in the Accounting Department of the State Administration, and over 90% of them were examined in detail during the course of this audit.

### COMMODITIES DISTRIBUTED:

In addition to Cash Direct Relief, Direct Relief in Kind, and Work Relief, various types of commodities, such as food, clothing, fuel, and forage were distributed. These commodities originated from four separate sources which were as follows:

- (1) Surplus commodities which were received from the Federal Surplus Relief Corporation.
- (2) Bulk Commodities, which was the term used to denote commodities that were similar in type to those received from the Surplus Relief Corporation, but were purchased by the Commodity Distribution Division of the Colorado Emergency Relief Administration, and paid for out of General Program Funds.
- (3) Bulk commodities which were produced by sundry work programs such as sewing, canning, mattress manufacturing, etc.
- (4) Bulk commodities received in connection with Drouth Cattle and Sheep operations. These operations will be discussed elsewhere in this report.

According to a confirmation obtained directly from the Federal Emergency Relief Administration, there were Supplemental Commodities Grants made to the State of Colorado from the Federal Emergency Relief Administration Funds through the Federal Surplus Relief Corporation during the period November 27, 1933, to May 15, 1935, which totaled \$2,245,000.00.

Your auditors were informed by the Director of the Commodity Distribution Division of the State Administration that all commodities shipped to the State of Colorado by the Federal Surplus Commodities Corporation were shipped on a unit basis, and that the State Administration was not advised of the dollar and cent value.

Freight bills and warehousing costs in connection with the distribution of commodities received from the Surplus Relief Corporation were paid by the Accounting Department of the State Administration when bills approved and certified to by the Director of Commodity Distribution for the State of Colorado were submitted.

As shown by the Statement of Relief Expenditures for General Program Purposes, page 39, expenditures for this purpose amounted to \$8,294.22 for the period prior to January 31, 1934, and to \$144,470.12 for the period February 1, 1934, to February 29, 1936, or a total for the entire period of \$152,764.34. For a condensed analysis of these expenditures, see page 42.

Bulk commodities purchased, together with the freight, warehousing, and other expenses in connection with their distribution, as shown by a condensed analysis on page 42, were paid for by the Accounting Department of the State Administration in the same manner and with the same accounting support as in the case with the cost of distributing commodities received from the Surplus Relief Corporation.

The major portion of the purchases of bulk commodities took place

during the year 1934. The cost of these items for the period prior to January 31, 1934, was \$43,855.62, and for the latter period it amounted to \$794,178.18, or a total of \$838,033.80.

Your auditors were informed by the former Director of the Commodity Distribution Division of the Colorado Emergency Relief Administration that, in his opinion, his records would account for the receipt of all commodities at the various warehouses. He also stated that when commodities were received at the warehouses, they were co-mingled, and that it was impossible to maintain a distinction between commodities received from the Federal Surplus Relief Corporation, and commodities purchased or otherwise acquired by the State Administration.

An attempt was made to maintain reliable accountability records on a unit of measure basis for the distribution of these commodities, and receipts were taken from relief clients receiving commodities at the point of issue; however, the examination of many of these receipts disclosed that they did not show uniform units of measure. For example, meats which presumably were received on a pound basis might appear on the issue receipts on a piece basis. Your auditors were informed that an attempt was made to correct this condition, which was unsuccessful due to the type of personnel it was necessary to use for the issue of commodities.

According to a letter dated October 22, 1935, addressed to Mr. Corington Gill, Assistant Administrator, Federal Emergency Relief Administration, signed "J. M. Madison, State Emergency Relief Administration, Auditor," the accountability for commodities, the perpetual inventory, and the summary reports of these records submitted to the Federal Emergency Relief Administration monthly had not been in balance for seven or eight months. This letter also reports that a physical inventory was taken as of September 30, 1935, and that it was necessary at this time to adjust the accountability records for material discrepancies between perpetual inventory balances and actual physical inventories. The adjustment of the accountability records was approved under date of October 26, 1935, according to a letter from the Federal Surplus Relief Corporation, signed "Corington Gill, Assistant Administrator, By Thomas A. Rhodes."

A conference between your auditors and the former Director of the Commodity Distribution Division of the State Administration was held on the morning of February 3, 1936, at which time this entire situation was discussed in detail, and your auditors expressed the following opinion which was concurred with by this Director:

Due to the confused condition existing in the emergency, the co-mingling of all types of commodities, together with the lack of trained personnel at the point of commodity issue, there are gaps in the accountability records to such an extent that they are not subject, from a practical standpoint, to an audit.

VOCATIONAL REHABILITATION (EMERGENCY EDUCATION) PAID FROM GENERAL PROGRAM FUNDS:

During the period May through August, 1934, there was expended upon the authority of the State Administrator, an amount of \$3,200.00 for Vocational Rehabilitation. This expenditure from General Program Funds was made to continue a subdivision of the Adult Education and Rehabilitation Program during a

four months period when specific "ear-marked" funds were not available.

The nature of the Adult Education and Rehabilitation Program will be discussed more in detail later in this report.

FEDERAL EMERGENCY RELIEF ADMINISTRATION SERVICE PROJECTS:

These Federal Emergency Relief Administration Service Projects were carried on in connection with the Civil Works Administration Program, but were paid for from Federal Emergency Relief Administration Funds. This type of project was in operation for the period from November, 1933, through April, 1934. Expenditures of Colorado Emergency Relief Administration Funds for these projects prior to January 31, 1934, amounted to \$43,610.03, and for the subsequent period to \$24,493.43, or a total of \$68,103.46.

The approved list of Service Projects includes fifty projects for sundry purposes, such as public health activities, sewing projects, recreational leisure time activities, etc., and were paid for from Colorado Emergency Relief Administration Funds, rather than Civil Works Administration Funds, for the reason that they were not related to construction and did not have a permanent material value.

In the previous audit report, your auditors commented on these projects as follows:

"During the course of the audit it was noted that in some cases Civil Works Administration Funds had been disbursed on Federal Emergency Relief Administration Service Projects. The total amount of Civil Works Administration Funds so used was \$13,314.64. Your auditors were informed that this situation arose at the time the Service Projects were first started, and that the local committees had confused Federal Emergency Relief Administration Service Projects with Civil Works Administration Projects. A full discussion of this situation was had by your auditors with Mr. Lewis Nein, Regional Auditor for the Federal Emergency Relief Administration, and in his opinion, such intermingling of the funds is inconsequential, inasmuch as subsequent to January 31, 1934, Civil Works Administration Funds will be administered under Federal Emergency Relief Administration."

Subsequent to the previous audit report, additional Civil Works Administration funds in the amount of \$2,511.20 were expended on these projects. In June, 1935, the Treasury Department of the United States requested reimbursement for Service Project payrolls, erroneously advanced from Civil Works Administration Funds in the amount of \$876.90. This was paid from General Program Funds. As of February 29, 1936, according to information obtained from statistical records of the Colorado Civil Works Administration, it would appear that payments on these projects from Civil Works Administration Funds, for which no demand has been made, amount to \$14,948.94.

Due to the apparent confusion as to the distinction between Civil Works Administration Projects, and Federal Emergency Relief Administration Projects, it is probable that the records referred to may not reflect the correct division, and that inasmuch as no claim has been filed for the foregoing apparent balance of Civil Works Administration Funds up to February 29, 1936, no demand will ever be made for such balance.

#### DEPORTATION OF ALIENS:

This item is for miscellaneous expense in connection with Alien relief clients who were ordered deported by the Department of Immigration, and amounted to only \$47.95 during the period prior to January 31, 1934, and to \$103.88 for the subsequent period, or a total of \$151.83.

#### COLLEGE STUDENT PROGRAM PAID FROM GENERAL PROGRAM FUNDS:

College Student Program expenditures in the amount of \$4,042.00 paid from the General Program Fund were made upon the authority of the State Administrator for the month of July, 1934, during which time special "ear-marked" funds were not available. A description of the College Student Program will be found elsewhere in this report.

#### WORK RELIEF STATE PROJECTS:

Work Relief on projects which were state-wide in nature, such as statistical surveys, nursing and production activities, etc., were operated during the period from April, 1934, to November 30, 1935. This group of projects consisted of approximately 100 state-wide activities upon which expenditures amounted to \$450,992.38. A Trial Balance of the subsidiary detailed project ledgers was checked by your auditors and reconciled with the control account in the General Ledger. A test check was also made of approvals of these projects as prepared by the Engineering Department of the Colorado Emergency Relief Administration. This check would indicate that all projects of this nature had been properly approved, and that expenditures had been kept within the approved limits.

#### WORK RELIEF PRODUCTION PROJECTS:

This type of project consisted of a sub-division of the activities carried on under Work Relief State Projects. These projects were first established in June of 1935, and continued until November 30, 1935. Activities consisted of canning, mattress production, rug and quilt making, etc., with a total expenditure of \$99,349.59.

Your auditors examined the subsidiary detailed ledgers recording these projects to the same extent as the records of the State Projects.

#### WORKMEN'S COMPENSATION INSURANCE IN CONNECTION WITH WORK RELIEF:

Expenditures were made during the period April, 1934, to January, 1935, for Workmen's Compensation Insurance premiums in connection with Work Relief, and amounted to \$198,139.50. These expenditures of the Colorado Emergency Relief Administration for this purpose were made from State of Colorado moneys which were made available. Your auditors were informed that all further premiums of this nature were assumed by the organization functioning during that period under the name of the Official Colorado State Relief Committee. It should be noted that this Committee should not be confused with former committees functioning under the same name.

#### SUNDRY RELIEF ACTIVITIES NOT COVERED BY PROJECTS:

Sundry relief activities not covered by projects, consisting of six minor programs in connection with Work Relief, were operated during the spring and summer of 1934. These items are fully detailed on the Statement of Relief Expenditures for General Program Purposes, page 39. Expenditures in connection therewith amounted to \$80,195.22.

#### NATIONAL REEMPLOYMENT SERVICE (1933):

The Colorado Emergency Relief Administration was directed to assume the expenses in connection with the National Reemployment Service in Colorado during the period from August, 1933, to November, 1933. Expenditures in this connection during the period prior to January 31, 1934, amounted to \$7,623.96, and in the subsequent period to \$33.53, or a total of \$7,657.49.

#### PURCHASE OF APPLES:

In January, 1935, the Federal Emergency Relief Administration authorized a special purchase of apples in the amount of \$549.40.

#### OTHER GENERAL PROGRAM EXPENDITURES:

Other General Program Expenditures consisted of sundry administrative expenses; sundry expenses in connection with the Civil Works Administration; cash transferred to State Public Welfare Administration, and a burglary loss in December, 1935.

Sundry administrative expenses as shown on the Statement of Receipts and Expenditures, page 30, amounted to \$69,622.90 in the period prior to January 31, 1934, and to \$2,423,742.30 for the period February 1, 1934, to February 29, 1936, or a total for the entire period of \$2,493,365.20. On page 43 is submitted an itemized schedule of these administrative expenses for the entire period. As will be seen by this statement, this group of administrative expenses was segregated into the following sub-divisions:

Counties	\$1,672,040.80
State Office	721,957.42
Commodity Distribution	
Division	70,461.66
Colorado Cooperatives	23,838.36
Regional Offices	1,935.78
Works Progress Administration	3,131.18
Total	\$2,493,365.20

It is noted in this connection that this segregation does not include the administrative expenses of sundry special programs, but includes only those expenses which should have been paid out of General Program Funds as outlined by the Federal Emergency Relief Administration. A further analysis of County Administrative Expenses by Counties is shown on page 40.

It is also noted that the total administrative expenses in connection with the General Program were under 7% of the total expenditures for this program. In considering the reasonableness of this administrative percentage, it should be borne in mind that in any operation of the magnitude of the Relief Program, there are considerable administrative costs applicable to the program in its entirety which by their nature cannot be definitely allocated. Due to that condition, it is the opinion of your auditors that there is an indeterminate amount of administrative costs reflected in the records as being applicable to the General Program which if it were possible to make a specific allocation of, would be applicable to the activities outside the General Program.

Sundry expenses in connection with activities of the Civil Works Administration amounted to \$1,994.24 in the period prior to January 31, 1934, and to \$6,412.18 in the subsequent period, or a total of \$8,406.42. These expenditures are apparently all within the group of expenses of this nature authorized by the Federal Emergency Relief Administration.

In the last Federal Emergency Relief Administration Grant received in November was included an amount of \$75,000.00 that was subsequently "ear-marked" for administrative expenses of the State Public Welfare Administration by Robert H. Hinkley, Federal Regional Representative. This cash was transferred to the present Official Colorado State Relief Committee, and according to an independent confirmation received by your auditors directly from the bank, was intact on February 29, 1936, in a bank account at the International Trust Company.

Your auditors were informed that sometime during Christmas week, 1935, cash in the amount of \$118.13 which had been received in connection with miscellaneous advances to sundry employees and other refunds, was stolen after office hours. The matter was reported to the City Police and remained unsolved as of February 29, 1936.

#### TRANSIENT DIVISION:

This program was started in October, 1933, and was designed to provide for relief clients who were not legal residents of the State of Colorado. This activity continued in its entirety until November, 1935. At that time the major portion of acquired equipment and constructed shelters was transferred to the Works Progress Administration which, according to the information submitted to your auditors, have provided since that time for the group of transients that are designated as being employable. The remaining equipment and Unobligated Balance of Funds not transferred are intended to provide for the group of transients considered as being unemployable until such time as these resources are exhausted.

Expenditures for this program were made by the Accounting Department of the State Administration when bills approved and certified to by the Director of the Transient Division for the State of Colorado were submitted. As shown by the Statement of Receipts and Expenditures, page 30, expenditures for this program amounted to \$102,244.56 during the period prior to January 31, 1934, and to \$1,860,072.93 for the subsequent period, or a total of \$1,962,317.49. The vouchers supporting these expenditures were examined by your auditors to the same extent as all other vouchers.

An examination of the subsidiary detailed records of expenditures which were maintained by the Transient Division for the purpose of showing the distribution or segregation of the different types of expenditures as outlined by the Federal Emergency Relief Administration, disclosed that these records could not be relied upon as to accuracy. At the suggestion of your auditors, the office personnel of the Transient Division prepared new subsidiary records from all vouchers paid during the entire life of the program. A summary of the results as shown by this new compilation was reconciled by your auditors with the control account of the Transient Division in the General Ledger of the State Administration. This summary is submitted on page 44.

The transfers to the Works Progress Administration indicated on this statement were supported by signed receipts submitted to your auditors. As will be noted, expenditures have been segregated into four (4) main groups which are as follows:

Building Construction and Improvements	\$82,650.24
Direct Relief	1,493,169.02
Furnishings and Equipment	69,326.67
Administration Expenses	<u>317,171.56</u>
Total for the Entire Period	\$1,962,317.49

It was noted that Administration expenses in connection with this program amounted to slightly over 16% of the total funds expended.

#### RURAL REHABILITATION DIVISION:

The Rural Rehabilitation Division's operations began in May of 1934, and continued under the jurisdiction of the Colorado Emergency Relief Administration until July 1, 1935. The purpose of this program as outlined by the Federal Emergency Relief Administration was to establish qualified relief clients in farming operations by extending them long term loans. This was accomplished by the formation of the Colorado Rural Rehabilitation Corporation which was to make its own expenditures of all "ear-marked" funds for Rural Rehabilitation, with the exception of amounts necessary for Administration and Divisional expenses. These expenses were defined by the Federal Emergency Relief Administration.

On July 1, 1935, the Federal Emergency Relief Administration released the Colorado Emergency Relief Administration of all subsequent responsibilities in connection with the Rural Rehabilitation Program, and according to the information submitted to your auditors, this activity was administered from that date forward by the Resettlement Administration.

During the period this activity was carried on in conjunction with the other activities of the Colorado Emergency Relief Administration, there was expended for Administration and Divisional expenses a total of \$169,386.64. An analysis of these expenditures, shown on page 45, would indicate that they were all in accordance with Federal Emergency Relief Administration regulations.

In addition to the Divisional expenditures, the Colorado Emergency Relief Administration transmitted to the Colorado Rural Rehabilitation Corporation a total of \$1,503,388.36. These transmittals were made to the Corporation upon the receipt of properly signed and approved requisitions. Expenditures for the Divisional Expenses, as well as the transmittals to the Corporation were examined during the course of this audit, but no examination of the books and records of the Colorado Rural Rehabilitation Corporation was made by your auditors, inasmuch as it was under the jurisdiction of the Resettlement Administration.

#### SUNDRY SPECIAL PROGRAMS:

Expenditures in connection with Sundry Special Programs amounted to \$120,793.95 during the period prior to January 31, 1934, and to \$1,724,808.77 for the subsequent period, or a total of \$1,845,602.72 as shown by the Statement of Receipts and Expenditures. A discussion of these programs which are more fully detailed on page 46 follows:



#### EMERGENCY EDUCATION (ADULT EDUCATION AND REHABILITATION):

The Adult Education and Rehabilitation Program was subsequently designated as the Emergency Education Program inasmuch as the scope of the original activities was widened. This program began in December, 1933, and was completed in January, 1936. The entire program was designed to give employment to unemployed teachers and technically trained persons who qualified as teachers.

Another purpose of the program was to make available vocational re-training, vocational supplementary training, and general continuation education to unemployed adults, including the physically handicapped, in order that they might use their time to the best advantage.

Expenditures for this program were made by the Accounting Department of the Colorado Emergency Relief Administration when bills which had been approved and certified to by the Program Director were submitted. The cost of the program for the period prior to January 31, 1934, amounted to \$15,758.93, and to \$353,857.79 for the subsequent period, or a total of \$369,616.72 as shown by the Statement of Expenditures for Sundry Special Programs, page 46. Supplementary expenditures for this program which were made from General Program Funds amounted to \$3,200.00 as previously commented on.

An analysis of the types of expenditures for this program is submitted on page 47.

#### DROUGHT RELIEF (SPECIAL):

This program was the first Drought Relief administered in Colorado, and was operative during the month of December, 1933. It consisted of special work projects in Baca, Kiowa, and Prowers Counties. It is apparent that the situation in these counties was subsequently relieved by the Civil Works Administration Program during this winter. Expenditures in connection with the program were made in these three counties mentioned, and were subsequently audited in detail by the Accounting Department of the Colorado Emergency Relief Administration. The only transaction in this report applicable to the period under review by your auditors was a miscellaneous refund of \$9.90, leaving a net expenditure of \$88,650.12 which was reported upon in the previous audit.

#### COLORADO COOPERATIVES (SELF-HELP GROUPS):

The Self-help Groups' activity in Colorado subsequently became known as the Colorado Cooperatives, Incorporated. The nature of this activity consisted of financing sundry groups recommended by the Colorado Cooperative Specialist, and these groups were subsequently approved by the Federal Emergency Relief Administration as being competent to manage their own affairs. The Cooperative groups were made up of relief clients and others who pooled their labor and resources under a system of barter and exchange. Expenditures by the Colorado Emergency Relief Administration were made on the order of the Colorado Cooperative Specialist upon the submission of properly approved and certified bills or requests for transmittal.

This program operated in connection with the Colorado Emergency Relief Administration from August, 1933, until December, 1935, at which time the Cooperative organization was transferred to the Works Progress Administration. At the time of the transfer, remaining unobligated funds in the amount of \$36,014.84, "ear-marked" for the use of the Colorado Cooperatives were transmitted.

Expenditures by the Colorado Emergency Relief Administration for the Cooperative program as shown by the Statement of Expenditures for Sundry Special Programs, page 46, amounted to \$16,375.00 during the period prior to January 31, 1934, and to \$141,532.92 during the subsequent period, or a total of \$157,907.92. In connection with the present audit, these expenditures were reviewed to the same extent as other expenditures by the State Office. However, during the course of this audit, no examination of the books and records of the Colorado Cooperatives was made. Reference is made to the condensed report, "Examination of Cooperatives in Colorado," dated October 17, 1934, which has previously been submitted by your auditors. This report covered ten sundry Cooperative Groups whose activities ranged in period of time from January 1, 1933, to July 31, 1934.

#### COLLEGE STUDENT PROGRAM:

The College Student Program consisted of making allotments to approved, accredited colleges and universities in the State of Colorado, in order to aid those students to remain in school who might otherwise have been forced to discontinue their education because of financial stress. This aid was accomplished by providing work projects consisting of clerical and office work, library and museum work, laboratory work, research work, reading and grading papers, etc.

Expenditures by the Colorado Emergency Relief Administration in connection with this program consisted of making monthly transmittals to the proper institutions during the life of the program which covered the period from February, 1934, to July 1935. The records of the final disposition of transmittals which were maintained at each institution receiving funds were audited by representatives of the Accounting Department of the Colorado Emergency Relief Administration. The total expenditures from specifically "ear-marked" funds for this purpose amounted to \$181,181.34, as shown by the Statement of Expenditures for Sundry Special Programs, page 46. In addition to the foregoing expenditures, \$4,042.00 was expended from General Program funds as was commented on previously in this report. On page 48 is submitted an Analysis of Expenditures for College Student Program by Institutions.

#### RURAL EDUCATION:

This program was operative during the period May to July, 1934, and was designed principally to aid unemployed teachers. However, the secondary accomplishment was to make it possible for rural schools to provide for a normal school term. Expenditures in connection with this program were made by the Accounting Department of the Colorado Emergency Relief Administration when properly approved and certified payrolls were submitted by the Director of the Educational Program. The total teachers' salaries amounted to \$56,481.25. In addition, there was allocated from the administrative expense in connection with the Emergency Education Program, an amount of \$2,500.00, making the total cost of this activity \$58,981.25 as shown by the Statement of Expenditures for Sundry Special Programs, page 46.

#### RESEARCH PROJECTS:

Research Projects were supervised by the Division of Research, Statistics, and Finance of the Federal Emergency Relief Administration, and were financed by specially "ear-marked" grants. The Colorado Emergency Relief Administration acted only in the capacity of disbursing agent upon the receipt of properly approved and certified bills submitted by the proper supervisors of each project who are appointed by the Federal Emergency Relief Administration. The nature of these projects consisted of sundry surveys of relief problems, and the compilation of statistics in connection therewith. Expenditures for this type of project amounted to \$59,677.09 during the period February 1, 1934, to February 29, 1936.

#### NATIONAL REEMPLOYMENT SERVICE:

At the completion of the activities by the Civil Works Administration, the Colorado Emergency Relief Administration received special "ear-marked" grants to provide for the cost of maintaining the National Reemployment Service in Colorado. Expenditures during the period May and June, 1934, which were made when properly approved and certified bills were submitted, amounted to \$13,558.08. In addition to the aforementioned expenditures for National Reemployment Service, there were expenditures made for the same purpose in the previous year from General Program Funds, which have been previously commented upon.

#### ARTS PROJECT:

During the period May through July, 1934, there was received and expended by the Colorado Emergency Relief Administration, \$1,409.42, for the purpose of completing Arts Projects which had been inaugurated during the activity of the Civil Works Administration. These projects were designed to provide for relief for needy artists, and expenditures were made by the Accounting Department of the Administration upon the receipt of properly authorized and approved payrolls.

#### TEACHERS' TRAINING CENTER:

This activity was designed to provide a training institute to acquaint and train teachers for the various educational programs outlined by the Federal Emergency Relief Administration. Expenditures from specially "ear-marked" funds for this purpose were made during the period July through September, 1934, and amounted to \$5,350.34, as shown on the Statement of Expenditures for Sundry Special Programs, page 46, and is more fully detailed on page 49.

#### "U" AIRPORT PROJECT:

During the period July, 1934, to February, 1935, funds were made available by the Federal Emergency Relief Administration, and were expended by the Colorado Emergency Relief Administration to continue Airport Projects inaugurated during the Civil Works Administration activity. These Airports were located in fourteen different approved localities in Colorado. The expenditures by the Colorado Emergency Relief Administration amounted to \$8,087.03 as shown by the Statement of Expenditures for Sundry Special Programs, page 46.

#### SOCIAL WORK TRAINING:

The purpose of this activity was to train social workers and qualify them for relief work. Expenditures consisting of tuition and maintenance were made from specially "ear-marked" funds made available by the Federal Emergency

Colo. State Department  
Public Welfare Library

Relief Administration. As shown by the Statement of Expenditures for Sundry Special Programs, page 46, the cost of this activity amounted to \$13,065.99 during the period September, 1934, to August, 1935.

CATTLE AND SHEEP PROGRAM:

This program was inaugurated during the period of excessive drought in the year 1934, and operated in connection with the purchasing of cattle, sheep and goats in the drought area, as carried on by the Agricultural Adjustment Administration, assisted by the Bureau of Animal Industry. From information submitted to your auditors, it appears that the Agricultural Adjustment Administration purchased large quantities of live stock in the stricken areas that were either shipped to the Federal Surplus Relief Corporation, retained by the State of Colorado for processing into commodities, or condemned, and in some cases, dairy stock was issued to approved relief clients.

Expenditures by the Colorado Emergency Relief Administration from specifically "ear-marked" funds, made available by the Federal Emergency Relief Administration, were for forage, transportation, and costs of processing animals into commodities in connection with this program. These expenditures were made by the Accounting Department upon the submission of properly approved and certified bills submitted by the Commodity Distribution Division. The expenditures applicable to this activity during the period July to December, 1934, amounted to \$660,966.44 as shown by the Statement of Expenditures for Sundry Special Programs, and an analysis by type of expense is submitted on page 50.

In connection with the accountability of those cattle retained and processed within the State of Colorado, reference is made to the discussion of commodities, submitted in this report on pages 15-16.

SPECIAL FEED PROGRAM:

According to information submitted to your auditors based on a memorandum dated August 14, 1935, addressed to the Comptroller of the Colorado Emergency Relief Administration from the Feed and Seed Supervisor, Rural Rehabilitation, this program was inaugurated to provide for the shortage of forage resulting from the extended drought conditions in eastern Colorado, and was the result of a cooperative agreement between the Colorado Agricultural Extension Service, the Colorado Rural Rehabilitation, and the Commodity Purchase Section of the Agricultural Adjustment Administration.

Funds for the program were provided in the form of two special grants of \$120,000.00 and \$50,000.00, respectively, which were transferred from the Agricultural Adjustment Administration to the Federal Emergency Relief Administration for transmittal to Colorado. It was provided that the funds should be used to purchase forage, and to pay all operating expenses in connection with the activity, such funds to be disbursed in Colorado by the State Emergency Relief Administration. Receipts from the sale of forage were ordered transferred to the Colorado Rural Rehabilitation Corporation.

The program was administered jointly by the Colorado Rural Rehabilitation Corporation and the Colorado Agricultural Extension Service. The Corporation was charged with the proper distribution of feed and the acceptance and collection of notes on all credit sales. The Extension Service,

acting thru its agents in the various counties, and as the representative of the Agricultural Adjustment Administration, authorized all credit sales both as to quantity of forage allowed in each sale and the liberality of credit terms.

The Accounting Department of the Colorado Emergency Relief Administration acted as transmittal agent for all receipts from the sale of feed, reported and turned over to it, and as a disbursing agent upon the submission of properly approved and certified bills applicable to the program.

During the course of this audit, your auditors submitted a transcript of the special seed sales account to the Feed and Seed Supervisor, Rural Rehabilitation, with a request for verification. This Supervisor reported that the statement submitted for verification was in accordance with his personal records.

Expenditures by the Colorado Emergency Relief Administration were examined by the auditors in the same manner and to the same extent as all other expenditures of the State Administration. However, as stated elsewhere in this report, no examination was made of the records of the Colorado Rural Rehabilitation Corporation.

The expenditures by the Colorado Emergency Relief Administration during the period May to December, 1935, in connection with the foregoing program, amounted to \$170,000.00 and are analyzed on page 51. The total receipts as recorded on the records of the Colorado Emergency Relief Administration from the sale of feed during the period May, 1935, to January, 1936, amounted to \$54,273.77, which has been accounted for by the State Administration to the Colorado Rural Rehabilitation Corporation.

#### RURAL SCHOOL PROGRAM:

This program operated during the period June through August, 1935, and was designed primarily to assist rural schools to maintain a normal school term, which otherwise would have been impossible due to lack of available school funds. This was accomplished by paying the salaries of teachers during the extension of the school period. Expenditures for the activity amounted to \$11,337.70, and were made by the Colorado Emergency Relief Administration upon the receipt of properly approved and certified payrolls.

#### EDUCATIONAL CAMPS FOR UNEMPLOYED WOMEN:

This activity was designed to provide for Camps for daughters of unemployed and needy families, away from their home environment, and to provide for sundry types of education. These Camps were operated during the period September through October, 1935.

Expenditures in connection with the program amounting to \$9,316.23 were made by the Colorado Emergency Relief Administration upon the receipt of properly approved and certified bills. For an analysis of these expenditures, see page 52.

#### DOMESTIC SERVICE TRAINING PROGRAM:

This activity was started in February, 1936, pursuant to instructions received by the Colorado Emergency Relief Administration from the Federal Emergency Relief Administration, and is designed to provide for the educating of young women in practical house-hold economics. Expenditures in connection with this program which is still active, amounted to \$482.21 as of February 29, 1936.

#### SCOPE OF AUDIT:

As mentioned elsewhere in this report, the scope of this audit did not extend beyond the examination of the Accounting records of the State Office of the Colorado Emergency Relief Administration. All entries in the General Ledger were examined in detail, and checked to the original accounting source which was submitted to, or maintained by this department. All payrolls were examined for proper approval, and all were confirmed as to addition, with the exception of approximately 10% of the Work Relief payrolls.

All checks drawn on the sundry bank accounts maintained by the Administration at the International Trust Company were examined for signatures and amounts, and checked in detail to the check registers and payrolls, with the exception of approximately 10% of the checks drawn on the Work Relief bank account.

All vouchers for expenditures of \$100.00 or over were examined in detail for evidences of proper approval and accounting support, and were checked to the voucher registers, which in turn were footed. Approximately 15% of all vouchers in support of expenditures of less than \$100.00 were examined in detail to the same degree. Transmittal lists certified to by proper authorities, itemizing vouchers not examined in detail, were audited for evidences of approval and checked to the voucher registers.

During the course of the audit, a very small number of duplicate payments were noted. These duplicate payments totaled less than \$3,100.00, and had been discovered previous to the audit by the Accounting Department of the Administration, and recovered. During the course of the audit, every effort was made by your auditors to discover any other duplicate payments. However, attention is directed to the fact that due to the tremendous volume, and the conditions existing in the emergency, wherein it was not feasible for the organization to maintain one centralized purchasing department, there is a slight possibility that there exists some undiscovered duplicate payments. The foregoing statement is not intended as a criticism, but as an explanation of conditions which, in the opinion of your auditors, were unavoidable under the existing circumstances of the Program as a whole.

It was also noted that there were in some instances forged endorsements of checks which had been previously discovered by the Accounting Department of the Administration, and recovery was made of the amount of these checks with the exception of a few checks drawn in small amounts, totaling \$119.73. This amount was not recovered due to the fact that the excessive number of checks involved in the reconciliation of a given bank account during any month, was so great that these items were not discovered in sufficient time.

The Books and Records maintained by the Accounting Department of the Colorado Emergency Relief Administration were found to be in excellent condition, and attention is directed to the fact that it would have been impossible for your auditors to have submitted many of the supporting schedules and analyses which are included in this report, had the accounting system not functioned with an extremely high degree of efficiency.

On pages 55-56 is submitted a list of the main Directing Personnel of the Colorado Emergency Relief Administration.

During the course of the audit, it was noted by the auditors that the rules and regulations governing the expenditure of relief funds, and the type of activities involved in the relief program, were issued by the Federal Emergency Relief Administration, and that these regulations in some instances were in a degree ambiguous. However, in this connection, it is the opinion of your auditors that all expenditures by the Colorado Emergency Relief Administration were apparently in accordance with the foregoing regulations.

AUDIT CERTIFICATE:

Subject to the foregoing comments, WE HEREBY CERTIFY that, in our opinion, the accompanying Balance Sheet and Statement of Receipts and Expenditures correctly reflect the financial position of the funds administered by the Colorado Emergency Relief Administration as of February 29, 1936, and the receipts and expenditures which include approved commitments, both paid and unpaid, for the period February 1, 1934, to February 29, 1936.

WITTING AND FINCH  
CERTIFIED PUBLIC ACCOUNTANTS  
DENVER

Respectfully submitted,

WITTING AND FINCH

By *Donald J. Finch*  
Certified Public Accountant

By *Theodore Witting*  
Certified Public Accountant

DTF/f

COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known as  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
FUND BALANCE SHEET  
FEBRUARY 29, 1936

ASSETS

<u>CASH:</u>		
<u>In Bank:</u>		
International Trust Company	\$145,784.53	
Petty Cash	20.00	\$145,804.53
<u>ACCOUNTS RECEIVABLE AND ADVANCES:</u>		
Sundry Accounts Receivable and Advances, See Page 31	15,415.68	
Advance to Transient Division for Cash Working Fund	3,000.00	
Advances, Denver Bureau of Public Welfare, Incorporated	\$7,950.36	
Less: Suspense, Denver Bureau of Public Welfare, Incorporated	7,576.58	373.78
		18,789.46
<b>Total Assets</b>		<b>\$164,593.99</b>

\* LIABILITIES

Disbursement Orders Payable, See Page 32	51,598.85	
Accounts and Purchase Orders Payable, See Pages 33-35	20,303.74	
Accrued Payrolls	929.38	
Reserve for Outstanding Checks on Bank Accounts which have been Closed	2,654.84	
<b>Total Liabilities</b>		<b>75,486.81</b>
<b>Excess of Assets over Liabilities</b>		<b>89,107.18</b>

WHICH IS REPRESENTED AS FOLLOWS:

<u>Unobligated Balances of Funds:</u>		
Transient Division	51,116.48	
Domestic Service Training Program	9,517.79	
General Program	11,168.95	
Research Program	11,025.91	
Educational Camps for Unemployed Women	6,278.05	
<b>Total Unobligated Balances, as Above</b>		<b>\$89,107.18</b>

ASSETS OTHER THAN CASH FUNDS

General Program: Inventory of Office Equipment, etc., priced at original cost, Page 36	19,810.73	
<u>Transient Division:</u>		
Building Improvements which ultimately will Revert to Fee Owners	8,568.68	
Inventory of Equipment, priced at Original cost	8,937.00	17,505.68
<b>Total Assets Other Than Cash Funds, as of February 29, 1936</b>		<b>\$37,316.41</b>

\*Contingent Liabilities consisting of Disputed Claims which were not recorded in the books of the Colorado Emergency Relief Administration as of February 29, 1936, amounted to \$3,601.26 as shown by an itemized statement on Page 37.





COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ACCOUNTS RECEIVABLE  
FEBRUARY 29, 1936

ADVANCES WORKMEN'S COMPENSATION INSURANCE  
MADE PRIOR TO FEBRUARY 1, 1934, FOR BENEFIT  
OF SUNDRY COUNTIES:

Adams	\$ .10	
Alamosa (Reported Paid March, 1936)	69.07	
Arapahoe (Reported Paid April, 1936)	373.65	
Baca	.55	
Boulder	538.50	
Clear Creek (Reported Paid March, 1936)	75.09	
Conejos	37.65	
Crowley (Reported Paid \$38.23, March, 1936)	298.93	
Denver (Referred to Attorney General)	4,173.75	
Garfield (Reported Paid March, 1936)	168.44	
Grand	16.75	
Gunnison	.10	
Huerfano	138.03	
Larimer	.20	
Montezuma	1.00	
Montrose	7.44	
Morgan	.38	
Ouray	141.93	
Pueblo (Reported Paid \$60.26, March, 1936; \$27.45, April, 1936)	5,258.21	
Weld	<u>311.75</u>	\$11,611.12

ADVANCES TO FORMER EMPLOYEES:

R. Carr (Verification returned from last address)	75.00	
D. Gano (No Reply to Verification)	75.00	
H. S. Kaltenbach (Reports will pay)	53.75	
F. L. Whilden (Reports will pay)	100.00	
J. A. Williams (Reported Paid April, 1936)	10.00	
W. D. Tidwell (Disputes)	<u>15.45</u>	329.20
Colorado Rural Rehabilitation Corporation		274.74
Denver Bureau of Public Welfare, Incorporated, (Reported Paid March, 1936)		77.23
Miscellaneous (Reported Paid in March, 1936)		167.91
State of Colorado, Compensation Insurance Fund, (Reported Paid in April, 1936)		<u>2,955.48</u>

Total Accounts Receivable,  
 February 29, 1936, as shown  
 by the Balance Sheet, Page 29

\$15,415.68

COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
DISBURSEMENT ORDERS PAYABLE  
 as of  
FEBRUARY 29, 1936

<u>MONTH OF ISSUE:</u>	<u>Issued by</u>	<u>Issued For General Program</u>		<u>Total</u>
	<u>Transient</u>	<u>Per Inventory</u>	<u>Held in</u>	
	<u>Division</u>	<u>February 29, 1936</u>	<u>Suspense</u>	
<u>1934</u>				
August			\$1,195.05	\$1,195.05
September			3,843.79	3,843.79
October			3,469.04	3,469.04
November			3,368.67	3,368.67
December	\$113.25		6,122.51	6,235.76
<u>1935</u>				
January	86.97		1,452.17	1,539.14
February	314.81	\$457.52	3,134.56	3,906.89
March	188.85	465.36	3,027.04	3,681.25
April	179.04	914.85	5,011.24	6,105.13
May	345.69	999.08	3,004.12	4,348.89
June	413.54	889.59	3,224.40	4,527.53
July	351.00	209.73	809.47	1,370.20
August	494.98	191.23	709.51	1,395.72
September	367.38	488.69	519.90	1,375.91
October	323.73	363.96	723.01	1,410.70
November	42.30	724.06	256.63	1,022.99
December	37.62			37.62
<u>1936</u>				
January	445.77			445.77
February	2,318.80			2,318.80
Total as shown				
by the Balance				
Sheet, Page 29	<u>\$6,023.73</u>	<u>\$5,704.01</u>	<u>\$39,871.11</u>	<u>\$51,598.85</u>

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ACCOUNTS AND PURCHASE ORDERS PAYABLE  
FEBRUARY 29, 1936

Aarons Stationery Company, Denver, Colorado	\$87.93
W. P. Allen Company, Pueblo, Colorado	5.00
Armour & Company, Denver, Colorado	60.50
Bear Furniture Company, Grand Junction, Colorado	1.00
George Berbert & Sons, Denver, Colorado	26.96
Board of Water Commissioners, Denver, Colorado	29.05
Dr. L. G. Brown, Colorado Springs, Colorado	6.00
Cardwell Blue Print & Supply Company, Denver, Colorado	18.10
Carlson-Frink Company, Denver, Colorado	73.10
L. F. Coward, Denver, Colorado	1.00
City and County of Denver	9.00
Colorado Seed Company, Denver, Colorado	1.00
Continental Oil Company, Denver, Colorado	138.94
Crystal Laundry Company, Denver, Colorado	71.61
Roy A. Davis, Colorado Springs, Colorado	25.00
Denver Ice and Cold Storage Company	3.30
Floorman Manufacturing Company	.83
Dr. W. L. Ginsburg, Denver, Colorado	60.00
Goodwin Barber Supply, Colorado Springs, Colorado	2.90
Green Brothers, Denver, Colorado	312.20
Hackett & Irwin, Fort Collins, Colorado	28.75
D. K. Harris, Colorado Springs, Colorado	.85
Healy and Owens, Denver, Colorado	54.65
Hendrie & Bolthoff Mfg. Company, Denver, Colorado	3.40
Holmes Hardware Company, Pueblo, Colorado	26.14
Isbell-Kent-Oakes Dry Goods Company, Denver, Colorado	3.75
K. & B. Packing Company, Denver, Colorado	34.06
Lindner Packing Company, Denver, Colorado	141.64
Bart Lynch Hardware Company, Grand Junction, Colorado	.30
Mapelli Brothers, Denver, Colorado	139.70
Dr. L. J. McDonald, Denver, Colorado	25.00
Charles F. McFadden, Longmont, Colorado	18.00
Midwest Plumbing Company, Denver, Colorado	25.76
Midwest Sales Company, Grand Junction, Colorado	150.00
Mine & Smelter Supply Company, Denver, Colorado	3.03
Morey Mercantile Company, Denver, Colorado	33.72
Harry Morton Plumbing, Denver, Colorado	9.80
Mountain States Telephone & Telegraph Company, Denver, Colo.	207.19
Multigraph Service Bureau, Fort Collins, Colorado	58.52
Wm. W. Meyer Drug Company, Denver, Colorado	9.08
Out West Printing Company, Colorado Springs, Colorado	6.94
Phillips-Smith Drug Company, Colorado Springs, Colorado	2.00
Pine Crest Association, Colorado Springs, Colorado	11.95
Rainbo Bread Company, Denver, Colorado	34.56
Dr. Maurice H. Rees, Denver, Colorado	15.70
Remington Rand, Inc., Buffalo, New York	<u>145.49</u>

Total Forward to Page 34

\$2,123.40

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ACCOUNTS AND PURCHASE ORDERS PAYABLE  
FEBRUARY 29, 1936  
(Continued)

Total Forward from Page 33	\$2,123.40
Russell Coal Company, Denver, Colorado	223.10
Mary G. Sealy, Denver, Colorado	50.00
Sedalia Garage, Sedalia, Colorado	.95
Dr. V. E. Sells, Denver, Colorado	6.00
Standard Brands of California, Denver, Colorado	2.11
Underwood-Elliott Fisher Company, Denver, Colorado	1.67
Victor-American Fuel Company, Denver, Colorado	211.44
Paul Weiss Optical Company, Denver, Colorado	18.40
Western Slope Auto Company, Grand Junction, Colorado	1.21
Western States Grocery Company, Denver, Colorado	159.71
Western Union Telegraph Company (Sundry Stations)	24.23
Witting and Finch, Denver, Colorado	6,892.13
Yoelin Brothers Mercantile Company, Denver, Colorado	73.57
A. B. C. Transfer, Denver, Colorado	4.50
C. F. Anderson, Calhan, Colorado	10.00
Arvada Electric Company, Arvada, Colorado	.21
Association Press, New York, New York	3.00
Beatrice Supply Company, Denver, Colorado	1.75
Bernstein Brothers, Pueblo, Colorado	5.16
Sheldon Brooks, Greeley, Colorado	9.42
Cities Service Oil Company, Denver, Colorado	98.85
Colorado Ice & Cold Storage Company, Denver, Colorado	69.52
Colorado and Southern Railroad Company, Denver, Colorado	824.86
Colorado Southern Power Company, Pueblo, Colorado	30.42
Crane-O'Fallon Company, Denver, Colorado	3.42
Daniels & Fisher Stores Company, Denver, Colorado	.22
H. O. Lail, Denver, Colorado	25.00
Work Relief Payroll, Transient Division, Denver, Colorado	56.50
Denver & Rio Grande Western R. R., Denver, Colorado	36.08
Firestone Service Stores, Grand Junction, Colorado	4.00
Goldberg Brothers, Denver, Colorado	1.75
Highland Gas & Oil Company, Pueblo, Colorado	40.00
W. H. Kistler & Company, Denver, Colorado	106.25
Margaret Martinez, Denver, Colorado	3.30
McMurtry Mfg. Company, Denver, Colorado	2.50
Newton Lumber Company, Pueblo, Colorado	58.84
Dr. F. A. Nicolletti, Pueblo, Colorado	27.00
Palace Drug Company, Pueblo, Colorado	19.75
Public Service Company, Denver, Colorado	178.67
Miss Marie Trenchak, Pueblo, Colorado	15.00
Pueblo Gas & Fuel Company, Pueblo, Colorado	2.00
Railway Express Agency, Fort Collins, Colorado	3.12
Royal Typewriter Company, Kansas City, Missouri	21.00
Sachs-Lawlor Company, Denver, Colorado	3.75
Sanitary Specialties, Denver, Colorado	<u>143.77</u>
Total Forward to Page 35	\$11,597.53

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ACCOUNTS AND PURCHASE ORDERS PAYABLE  
FEBRUARY 29, 1936  
 (Continued)

Total Forward from Page 34	\$11,597.53
Transient Division, State Bureau, Denver, Colorado	22.14
Swift and Company, Denver, Colorado	9.63
Julia Temple, Englewood, Colorado	30.00
United Fuel and Equipment Company, Denver, Colorado	18.60
Lloyd Wilderman, Denver, Colorado	2.00
Windsor Water Company, Denver, Colorado	3.50
Grace Bowser, Denver, Colorado	14.00
State of Colorado, Compensation Insurance Fund	8,586.90
Paul D. Shriver, Administrator, Works Progress Administration, Denver, Colorado	13.11
Edmond Krouse	2.33
Barclay Bitner	<u>4.00</u>

WITTING AND FINCH  
 CERTIFIED PUBLIC ACCOUNTANTS  
 DENVER

Total Accounts and Purchase  
 Orders Payable on February 29,  
 1936, as shown on the Balance  
 Sheet, Page 29

\$20,303.74

Note: In the case of Purchase Orders Payable, the amounts reflected  
 as Liabilities on February 29, 1936, may be subject to sub-  
 sequent minor reductions in the event the vendors do not  
 completely fill such orders.

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ANALYSIS OF FURNITURE AND EQUIPMENT  
FEBRUARY 29, 1936

PURCHASES:

Civil Works Administration Funds	\$11,601.55	
Emergency Relief Administration Funds	34,584.75	
Rural Resettlement Division Funds	<u>1,790.88</u>	
Total to be Accounted for		\$47,977.18

TRANSFERS COVERED BY RECEIPTS:

Works Progress Administration	20,012.29	
State of Colorado	5,561.20	
National Reemployment Service	156.50	
Rural Resettlement Division	<u>1,681.13</u>	<u>27,411.12</u>
Balance to be Accounted for		20,566.06

ACCOUNTED FOR AS FOLLOWS:

Worn-out and Expended	313.83	
Physical Inventory, February 29, 1936	<u>19,810.73</u>	<u>20,124.56</u>
		441.50

ITEMS NOT COVERED BY RECEIPTS AND NOT LOCATED AT TIME OF INVENTORY

ORIGINALLY ISSUED AS FOLLOWS:

Denver County Office:

*603 Metal Typewriter Chair	\$14.00	
715 Metal Typewriter Chair	<u>14.00</u>	28.00

Commodity Distribution Accounts Office:

Remington Portable Adders:

**1160 Manufacturer's #M35372	67.50	
**1166 Manufacturer's #M36181	67.50	
**1260 Manufacturer's #M51973	<u>67.50</u>	202.50

Traveling Auditor, John M. Madison:

***1204 Remington Portable Adder #46196	76.50	
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Regional Office:

1226 Remington Noiseless Typewriter, Manufacturer's #171120	67.50	
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General Accounts Office:

1264 Remington Portable Typewriter, Manufacturer's #4B-V652741E	49.50	
---	-------	--

No Record of Original Issue

117 Metal Typist Chair	<u>17.50</u>	
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Total Items not Covered by Receipts, as above \$441.50

\*Reported Missing Prior to February, 1935.

\*\*Shown on Physical Inventory, November 15, 1935.

\*\*\*Mr. Madison reported to the auditors that he turned-in this machine sometime in the spring of 1935.

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

CONTINGENT LIABILITIES  
FEBRUARY 29, 1936

Foster Lumber Company at Eads, Towner, and Roggen, Colorado	\$66.80	
Kistler Stationery Company	15.55	
Charles E. Wells Music Company	1.45	
McMurtry Mfg. Company	2.25	
Denver and Rio Grande R. R. Company	.50	
Nuckolls Packing Company	34.69	
Western States Grocery Company	281.31	
Deen Manufacturing Company	42.70	
C. H. Stoelting Company	167.00	
Jarney, Semple, Hill & Company	1.64	
Colorado Trading and Transfer Company	24.25	
Western Slope Auto Company	13.78	
Colorado and Southern Railway	215.20	
Roy A. Davis	25.00	
Missouri Pacific Railway	59.00	
Board of Water Commissioners	33.46	
Denver Dry Goods Company	8.82	
Remington-Rand	9.00	
William O. Perry	<u>110.84</u>	\$1,113.24
H. A. Marr Grocery Company		<u>2,488.02</u>
Total Contingent Liabilities, February 29, 1936		<u>\$3,601.26</u>





COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

RELIEF EXPENDITURES FOR GENERAL PROGRAM PURPOSES

	September 1, 1932 to January 31, 1934	February 1, 1934 to February 29, 1936	September 1, 1932 to February 29, 1936
Direct Relief, by Counties, See Page 40 and Page 41 for Type of Relief	\$6,211,135.85	\$12,752,912.21	\$18,964,048.06
Work Relief, By Counties, See Page 40	---	14,841,123.87	14,841,123.87
Surplus Commodity Distribution, See Page 42	8,294.22	144,470.12	152,764.34
Bulk Commodity Purchases and Expense, See Page 42 *	43,855.62	794,178.18	838,033.80
Vocational Rehabilitation (Emergency Education), Paid from General Program Funds, See Page 47		3,200.00	3,200.00
Federal Emergency Relief Adminis- tration, Service Projects	43,610.03	24,493.43	68,103.46
Deportation of Aliens	47.95	103.88	151.83
College Student Program, Paid from General Program Funds, See Page 48	---	4,042.00	4,042.00
Work Relief, State Projects	---	450,992.38	450,992.38
Work Relief, Production Projects	---	99,349.59	99,349.59
Workmen's Compensation Insurance in Connection with Work Relief	---	198,139.50	198,139.50
<u>SUNDRY RELIEF ACTIVITIES NOT COVERED BY PROJECTS:</u>			
Materials for Sewing Programs	---	28,221.01	28,221.01
Canning Programs	---	44,146.08	44,146.08
Malnutrition Program	---	2,113.98	2,113.98
Mattress Manufacturing Program	---	3,903.62	3,903.62
State Nursing Program	---	551.76	551.76
Community Garden Program	---	1,258.77	1,258.77
National Reemployment Service, 1933 *	7,623.96	33.53	7,657.49
Purchase of Apples	---	549.40	549.40
 Total Relief Expenditures from General Program Funds to Statement of Receipts & Expenditures, Page 30	 <u>\$6,314,567.63</u>	 <u>\$29,393,783.31</u>	 <u>\$35,708,350.94</u>

\*These Items were included in the previous Audit Report as Accounts Receivable, Advances, on the basis of the then available information.

\*\*These activities were not covered by projects inasmuch as they were started and completed during the early development of the major Work Relief Program.

COLORADO EMERGENCY RELIEF ADMINISTRATION

Formerly Known As

OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF

DIRECT RELIEF, COUNTY ADMINISTRATION AND WORK RELIEF, BY COUNTIES

	<u>DIRECT RELIEF</u>			<u>COUNTY ADMINISTRATION</u>			<u>WORK RELIEF</u>		<u>TOTAL</u> Direct Relief, County Administra- tion & Work Relief
	September 1, 1932 to January 31, 1934	February 1, 1934 to February 29, 1936	Total Direct Relief	September 1, 1932 to January 31, 1934	February 1, 1934 to February 29, 1936	Total	February 1, 1934 to February 29, 1936	County Admin.	
Adams	\$155,823.02	\$361,951.17	\$517,774.19	\$461.23	\$31,339.99	\$31,801.22	\$182,634.39		\$732,209.80
Alamosa	35,524.53	73,316.84	108,841.37	273.05	12,863.86	13,136.91	131,401.64		253,379.92
Arapahoe	180,216.96	440,799.06	621,016.02	12.25	37,551.15	37,563.40	364,702.86		1,023,282.28
Archuleta	16,308.68	40,281.43	56,590.11	—	6,589.95	6,589.95	60,790.91		123,970.97
Baca	42,178.27	206,500.51	248,678.78	—	27,091.89	27,091.89	484,809.03		760,579.70
Bent	32,343.38	91,827.37	124,170.75	—	15,988.85	15,988.85	108,878.46		249,038.06
Boulder	175,778.03	252,202.43	427,980.46	179.18	36,799.35	36,978.53	689,857.30		1,154,816.29
Chaffee	55,231.86	68,909.23	124,141.09	—	20,188.84	20,188.84	275,318.08		419,648.01
Cheyenne	13,609.58	42,119.18	55,728.76	102.00	8,433.35	8,535.35	50,914.82		115,178.93
Clear Creek	34,784.42	15,953.71	50,738.13	37.50	5,324.87	5,362.37	38,938.97		95,039.47
Conejos	34,500.71	57,487.71	91,988.42	140.39	12,557.31	12,697.70	87,558.99		192,245.11
Costilla	41,279.05	54,854.46	96,133.51	—	9,323.96	9,323.96	60,046.73		165,504.20
Crowley	66,904.46	117,480.45	184,384.91	171.02	16,490.39	16,661.41	279,716.07		480,762.39
Custer	13,326.64	18,702.66	32,029.30	—	3,382.67	3,382.67	20,145.15		55,557.12
Delta	24,288.76	56,262.93	80,551.69	40.00	12,247.11	12,287.11	47,310.39		140,149.19
Denver	2,050,010.65	4,985,243.48	7,035,254.13	21,772.82	639,907.69	661,680.51	3,858,063.23		11,554,997.87
Dolores	18,183.69	34,037.76	52,221.45	—	233.46	233.46	9,848.71		62,303.62
Douglas	11,266.20	18,624.73	29,890.93	—	3,575.74	3,575.74	14,964.60		48,431.27
Eagle	1,900.30	10,632.46	12,532.76	—	1,409.20	1,409.20	4,347.15		18,289.11
Elbert	48,905.56	61,721.62	110,627.18	17.14	10,204.96	10,222.10	64,388.68		185,237.96
El Paso	464,312.02	727,533.84	1,191,845.86	1,442.40	57,338.91	58,781.31	818,258.93		2,068,886.10
Fremont	44,348.74	97,600.99	141,949.73	37.46	20,802.46	20,839.92	194,086.54		356,876.19
Garfield	22,045.98	40,685.84	62,731.82	—	15,390.78	15,390.78	53,002.06		131,124.66
Gilpin	9,535.76	14,344.10	23,879.86	45.92	2,163.54	2,209.46	13,910.20		39,999.52
Grand	5,619.59	7,641.41	13,261.00	—	2,954.15	2,954.15	—		16,215.15
Gunnison	17,971.49	40,250.11	58,221.60	26.40	9,128.31	9,154.71	11,922.55		79,298.86
Hinsdale	5,403.10	4,764.50	10,167.60	53.00	180.70	233.70	1,253.45		11,654.75
Huerfano	237,883.11	280,659.06	518,542.17	—	33,814.80	33,814.80	574,658.77		1,127,015.74
Jackson	5,558.12	9,885.05	15,443.17	—	3,053.91	3,053.91	10,960.55		29,457.63
Jefferson	139,224.66	205,876.14	345,100.80	15.14	28,017.42	28,032.56	263,951.35		637,084.71
Kiowa	19,410.96	53,067.90	72,478.86	—	11,816.34	11,816.34	123,091.64		207,386.84
Kit Carson	45,962.48	123,875.72	169,838.20	—	17,728.03	17,728.03	211,204.73		398,770.96
Lake	57,486.15	38,497.57	95,983.72	21.00	6,759.91	6,800.91	66,182.20		168,945.83
La Plata	56,419.65	111,492.44	167,912.09	11.12	18,752.06	18,763.18	259,324.34		445,999.61
Larimer	132,484.61	393,030.16	525,514.77	501.35	41,871.28	42,372.63	418,260.33		986,147.73
Las Animas	214,056.93	484,597.99	698,654.92	—	59,794.36	59,794.36	1,028,974.75		1,787,424.03
Lincoln	31,104.50	57,456.87	88,561.37	106.32	10,587.80	10,694.12	52,972.71		152,228.20
Logan	73,703.89	109,925.77	183,629.66	12.75	17,853.41	17,866.16	106,119.57		307,615.39
Mesa	88,340.19	135,826.32	224,166.51	—	28,415.01	28,415.01	219,429.70		472,011.22
Mineral	2,775.00	985.37	3,760.37	—	—	—	—		3,760.37
Moffat	12,766.78	35,265.86	48,032.64	218.32	6,794.69	7,013.01	63,053.90		118,099.55
Montezuma	28,040.39	76,996.21	105,036.60	14.90	14,120.06	14,134.96	42,011.79		161,183.35
Montrose	18,035.58	39,456.71	57,492.29	—	14,205.88	14,205.88	49,597.00		121,295.17
Morgan	52,450.40	135,357.63	187,808.03	207.04	19,741.27	19,948.31	139,299.37		347,055.71
Otero	117,211.28	276,828.59	394,039.87	54.44	29,775.34	29,829.78	442,716.97		866,586.62
Ouray	34,862.47	23,060.91	57,923.38	16.66	2,530.71	2,547.37	10,598.98		71,069.73
Park	3,145.27	31,194.32	34,339.59	—	4,015.18	4,015.18	11,282.55		49,637.32
Phillips	2,913.03	27,417.55	30,330.58	—	6,808.06	6,808.06	26,278.49		63,417.13
Pitkin	21,114.10	14,655.38	35,769.48	—	1,375.45	1,375.45	10,161.21		47,306.14
Prowers	42,149.64	244,946.57	287,096.21	107.80	26,578.48	26,686.28	391,292.31		705,074.80
Pueblo	783,677.83	661,343.75	1,445,021.58	1,536.07	84,593.09	86,129.16	1,441,371.36		2,972,522.10
Rio Grande	38,658.09	39,879.73	78,537.82	6.80	13,349.80	13,356.60	69,494.35		161,589.03
Routt	16,280.01	38,894.42	55,174.53	25.58	6,616.65	6,642.23	34,284.80		96,101.56
Saguache	12,319.21	15,655.68	27,974.89	24.89	7,386.80	7,411.69	51,902.05		87,288.63
San Juan	11,114.07	13,042.97	24,157.04	—	2,730.09	2,730.09	23,725.00		50,612.13
San Miguel	13,968.91	19,995.33	33,964.24	—	1,654.81	1,654.81	2,012.80		37,631.85
Sedgwick	16,411.66	36,829.54	53,241.20	64.96	4,636.29	4,701.25	31,419.11		89,361.56
Summit	10,277.16	12,988.58	23,265.74	—	1,270.19	1,270.19	4,415.50		28,951.43
Teller	26,088.25	24,035.48	50,123.73	—	3,675.24	3,675.24	18,462.48		72,261.45
Washington	14,763.85	96,085.83	110,849.68	—	12,267.82	12,267.82	76,158.53		199,276.03
Weld	168,951.74	763,749.79	932,701.53	367.77	59,557.27	59,925.04	457,762.59		1,450,389.16
Yuma	17,594.96	153,766.61	171,361.57	—	15,293.26	15,293.26	146,292.68		332,947.51
<b>TOTALS</b>	<b>\$6,211,135.85</b>	<b>\$12,752,912.21</b>	<b>\$18,964,048.06</b>	<b>\$28,130.83</b>	<b>\$1,643,909.97</b>	<b>\$1,672,040.80</b>	<b>\$14,841,123.87</b>		<b>\$35,477,212.73</b>

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF DIRECT RELIEF BY TYPE OF RELIEF

	September 1, 1932 to January 31, 1934	February 1, 1934 to February 29, 1936	Total
<b>BY:</b>			
Cash Payments	\$19,443.37	\$3,447,854.76	\$3,467,298.13
Food and Household Necessities	4,807,364.87	6,666,818.98	11,474,183.85
Shelter	127,047.43	500,400.48	627,447.91
Clothing	450,957.14	587,958.70	1,038,915.84
Fuel	764,958.28	676,913.39	1,441,871.67
Public Utility Service	592.32	7,881.18	8,473.50
Medical Care	30,437.54	502,983.24	533,420.78
Seed for Subsistence Crops	—	433.89	433.89
Feed for Livestock	5,742.42	350,179.74	355,922.16
Miscellaneous	<u>4,592.48</u>	<u>11,487.85</u>	<u>16,080.33</u>
 Total Direct Relief as shown by Relief Expenditures for General Program Purposes, See Page 39	 <u>\$6,211,135.85</u>	 <u>\$12,752,912.21</u>	 <u>\$18,964,048.06</u>

COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
CONDENSED ANALYSIS OF  
EXPENDITURES FOR SURPLUS COMMODITY DISTRIBUTION  
FOR THE ENTIRE PERIOD

Freight and Drayage	\$61,472.39
Warehousing and Sundry Expenses	60,637.84
Salaries	<u>30,654.11</u>

Total Expenditures for Surplus  
 Commodity Distribution as shown  
 by the Statement of Relief Expenditures  
 for General Program Purposes, Page 39 \$152,764.34

CONDENSED ANALYSIS OF  
EXPENDITURES FOR BULK COMMODITY PURCHASES AND EXPENSES  
FOR THE ENTIRE PERIOD

<u>Drouth Commodities:</u> Includes Purchases and Transportation of Forage and Other Commodities Distributed to Drouth Counties	191,260.67
<u>Fuels:</u> Includes Purchases and Transportation of Fuel Distributed	384,480.89
<u>Garden Seeds:</u> Used in connection with Community Gardens	18,447.42
<u>Flours:</u> Includes Purchases and Transportation of Flour Distributed	99,476.88
<u>Other Commodities:</u> Includes Purchases and Transportation of Underwear, hose, beans, oranges, Cod Liver Oil, etc. Distributed	<u>144,367.94</u>

Total Expenditures for Bulk Commodity  
 Purchases and Expenses as shown by the  
 Statement of Relief Expenditures for  
 General Program Purposes, Page 39 \$838,033.80

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF  
ADMINISTRATION EXPENSES APPLICABLE TO GENERAL PROGRAM  
BY TYPE OF EXPENSE AND BY DEPARTMENTS  
CUMULATIVE TOTALS TO - -  
FEBRUARY 29, 1936

	<u>* Counties</u>	<u>State Office</u>	<u>Commodity Distribution</u>	<u>Cooperatives</u>	<u>Regional Office</u>	<u>Works Progress Administration</u>	<u>Total</u>
Salaries	\$1,633,849.05	\$444,238.15	\$50,269.47	\$12,076.01	\$900.00	\$2,077.56	\$2,143,410.24
Traveling Expenses	28,142.69	101,588.23	8,050.45	3,185.30	45.65	323.99	141,336.31
Printing, Stationery and Office Supplies	3,384.14	85,795.53	5,373.99	1,348.27	6.20	66.50	95,974.63
Postage	181.79	15,057.76	2,306.05	19.02	928.73	—	18,493.35
Telephone and Telegraph	391.57	23,602.81	1,494.42	106.32	54.00	38.13	25,667.25
Equipment Rental and Purchases	972.61	27,126.72	2,911.60	434.40	—	—	31,445.33
Rental of Premises	—	6,470.00	—	10.00	—	625.00	7,105.00
Bond Premiums	—	914.90	—	—	—	—	914.90
Auditing Fees	—	11,430.00	—	6,431.03	—	—	17,861.03
Fire Insurance	—	250.00	—	—	—	—	250.00
Miscellaneous	5,118.95	5,483.32	55.68	228.01	1.20	—	10,887.16
Total for Entire Period of Operations	<u>\$1,672,040.80</u>	<u>\$721,957.42</u>	<u>\$70,661.66</u>	<u>\$23,838.36</u>	<u>\$1,935.78</u>	<u>\$3,131.18</u>	<u>\$2,493,365.20</u>

\*See Page 40 for Analysis by Counties.

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF  
TRANSIENT DIVISION OPERATIONS  
SEPTEMBER 1, 1933 TO FEBRUARY 29, 1936

BUILDING CONSTRUCTION AND IMPROVEMENTS:

Transfers to Works Progress Administration	\$45,236.48	
Reversions to Fee Owners in Lieu of Rentals	28,845.08	
In Operation as of February 29, 1936, by Colorado Emergency Relief Administration	<u>8,568.68</u>	
Total Building Construction and Improvements		\$82,650.24

DIRECT RELIEF 1,493,169.02

FURNISHINGS AND EQUIPMENT:

Transfers to Works Progress Administration	\$56,927.79	
*Deduct: Adjustment for Overage	<u>1,646.70</u>	55,281.09
Condemned Furnishings and Equipment	5,108.58	
Inventory, February 29, 1936	<u>8,937.00</u>	
Total Furnishings and Equipment		69,326.67

ADMINISTRATION EXPENSES 317,171.56

Total Transient Division Operations  
to Statement of Receipts and Expenditures, Page 30

\$1,962,317.49

\*This overage is occasioned by the Transient Division's having received during its period of operations an indeterminate amount of Surplus Commodities such as sheets, mattresses, etc., and also U. S. Army Salvage Equipment such as beds, surgical equipment, dishes, etc. This equipment when received was not assigned any monetary value. However, similar types of equipment were purchased and in many camps it appears that there was a co-mingling of items. Due to this condition, the inventories at the time of transfer to Works Progress Administration, when priced, would reflect a greater monetary value than the actual cash out-lay by the Department.

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF  
EXPENDITURES FOR RURAL REHABILITATION ADMINISTRATION  
AND DIVISIONAL EXPENSES

FEBRUARY 1, 1934 TO FEBRUARY 29, 1936

Salaries	\$123,002.44
Printing, Stationery, Office Supplies and Expense	6,661.15
Traveling Expenses	28,290.90
Telephone and Telegraph	219.58
Rental of Premises	3,373.44
Freight and Drayage	1,026.94
Branding Irons, etc.	268.96
Drawing Materials, Planning Projects	125.28
Purchase and Rental of Office Furniture, Fixtures and Equipment	2,428.21
Commission on Hay and Feed Sold	517.15
Purchase of Sprayers	2,954.00
Miscellaneous	<u>518.59</u>

Total Expenditures for Rural Rehabilitation  
Administration and Divisional Expenses,  
as shown by Statement of Receipts and  
Expenditures, Page 30

\$169,386.64





COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ANALYSIS OF  
EXPENDITURES FOR EMERGENCY EDUCATION PROGRAM  
 (Adult Education and Rehabilitation)

	September 1, 1932 to January 31, 1934	February 1, 1934 to February 29, 1936	September 1, 1932 to February 29, 1936
Salaries of Teachers	\$13,475.34	\$301,171.52	\$314,646.86
Lecture Fees	---	520.00	520.00
Tuition and Maintenance	1,159.69	14,654.23	15,813.92
Physiological Rehabilitation Equipment	109.09	2,603.05	2,712.14
Expenses and Supplies	169.29	14,641.10	14,810.39
Traveling Expenses	236.34	3,723.99	3,960.33
Administrative Salaries	<u>609.18</u>	<u>19,743.90</u>	<u>20,353.08</u>
Total Expenditures for Emergency Education Program	<u>\$15,758.93</u>	<u>\$357,057.79</u>	<u>\$372,816.72</u>

WHICH WAS EXPENDED FROM:

General Program Funds, See Page 39	---	3,200.00	3,200.00
Sundry Special Programs Funds, See Page 46	<u>15,758.93</u>	<u>353,857.79</u>	<u>369,616.72</u>
Total as Above	<u>\$15,758.93</u>	<u>\$357,057.79</u>	<u>\$372,816.72</u>

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ANALYSIS OF  
EXPENDITURES FOR COLLEGE STUDENT PROGRAM BY INSTITUTIONS

	1934 Program	1935 Program	Total
<u>TRANSMITTALS TO:</u>			
Colorado Agricultural College	\$6,873.75	\$17,445.00	\$24,318.75
Colorado State Teachers College	7,392.00	19,950.00	27,342.00
Western State College	2,155.75	5,320.50	7,476.25
University of Denver	6,732.71	19,559.53	26,292.24
University of Colorado	13,797.17	42,486.24	56,283.41
Regis College	872.50	2,422.50	3,295.00
Fort Lewis School	291.29	1,210.28	1,501.57
Colorado School of Mines	3,770.69	8,692.50	12,463.19
Colorado College	2,671.09	8,214.70	10,885.79
Loretto Heights College	516.60	1,377.24	1,893.84
Adams State Teachers College	668.45	2,421.17	3,089.62
Grand Junction State Junior College	810.00	2,822.06	3,632.06
Trinidad State Junior College	315.00	1,912.50	2,227.50
Colorado Woman's College	---	3,442.12	3,442.12
Southern Colorado Junior College	---	510.00	510.00
Denver College of Music	---	112.50	112.50
Illiff School of Theology	---	457.50	457.50
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures for College Student Program	<u>\$46,867.00</u>	<u>\$138,356.34</u>	<u>\$185,223.34</u>
<u>WHICH WERE EXPENDED FROM:</u>			
General Program Funds, See Page 39	4,042.00	---	4,042.00
Sundry Special Programs Funds, See Page 46	<u>42,825.00</u>	<u>138,356.34</u>	<u>181,181.34</u>
Total as Above	<u>\$46,867.00</u>	<u>\$138,356.34</u>	<u>\$185,223.34</u>

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF  
EXPENDITURES FOR TEACHERS' TRAINING CENTER

FEBRUARY 1, 1934 TO FEBRUARY 29, 1936

Administrative Salaries	\$1,054.33
Office Supplies	257.12
Traveling Expenses	552.74
Student Teachers' Salaries	3,439.50
Rental of Equipment	28.80
Hospitality Expense	14.00
Materials	<u>3.85</u>

Total Expenditures for Teachers' Training  
Center Program, as shown by the Statement  
of Expenditures for Sundry Special  
Programs, Page 46

\$5,350.34

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE  
ANALYSIS OF  
EXPENDITURES FOR CATTLE AND SHEEP PROGRAM

FEBRUARY 1, 1934 TO FEBRUARY 29, 1936

CARE OF LIVESTOCK:

Transportation of Cattle	\$69,504.73	
Handling	19,549.74	
Forage and Water	64,015.88	
Transportation of Sheep Pelts	2,183.24	
Traveling Expenses	22,326.37	
Rental, Repairs and Miscellaneous Expenses	1,459.92	
Cattle Loaders	<u>1,899.31</u>	\$180,939.19

PROCESSING OF LIVESTOCK:

Packers	210,546.00	
Canners	178,059.98	
Meat Storage	21,643.13	
Meat Transportation	15,455.92	
Icing Meat	414.70	
Barrels and Burlap	7,811.58	
Supplies and Repairs	3,605.85	
Interest on Invoices	894.52	
Cutting and Wrapping	<u>13,898.21</u>	452,329.89

ADMINISTRATION:

Salaries (non-relief persons)	23,297.12	
Other Charges and Services	<u>4,400.24</u>	<u>27,697.36</u>

Total Cattle and Sheep Program  
Expenditures, as shown by the  
Statement of Expenditures for  
Sundry Special Programs,  
Page 46

\$660,966.44

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF  
EXPENDITURES FOR SPECIAL FEED PROGRAM

FEBRUARY 1, 1934 TO FEBRUARY 29, 1936

Freight and Drayage	\$74,895.48
Rental and Repairs of Equipment	173.56
Rental of Premises	1,336.20
Truck Hire	113.32
Baled Hay	21,891.04
Mixed Feed	40,308.97
Fodder	4,175.42
Cotton Seed Cake	905.19
Unloading Feed	194.91
Team Hire, Storage, Weighing Charges, etc.	507.20
Loading Charges	1,367.65
Traffic Service	150.00
Printing	351.75
Salaries	<u>23,629.31</u>

Total Expenditures for Special Feed  
 Program as shown by the Statement of  
 Expenditures for Sundry Special  
 Programs, Page 46

\$170,000.00

COLORADO EMERGENCY RELIEF ADMINISTRATION  
 Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

ANALYSIS OF  
EXPENDITURES FOR EDUCATIONAL CAMPS FOR UNEMPLOYED WOMEN

FEBRUARY 1, 1934 TO FEBRUARY 29, 1936

Salaries (Relief and non-Relief)		\$5,587.32
Rent for Premises and Equipment		311.95
Heat, Light, and Repairs		364.41
Meat and Groceries	\$2,187.58	
Less: Board Paid by Teachers	<u>471.87</u>	1,715.71
Freight and Drayage		10.43
Traveling and Transportation Expenses		191.29
Medical Care and Drugs		294.62
Clothing, Books, Magazines, etc.		671.00
Office Supplies		54.47
Postage		21.02
Telephone and Telegraph		<u>94.01</u>

WITTING AND FINCH  
 CERTIFIED PUBLIC ACCOUNTANTS  
 DENVER

Total Expenditures for Educational  
 Camps for Unemployed Women, as  
 shown by the Statement of Expenditures  
 for Sundry Special Programs,  
 Page 46

6271.05  
\$9,316.23  
 15,594.8







COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

SCHEDULE OF DIRECTING PERSONNEL

ADMINISTRATORS:

Casper D. Shawver November, 1933, to November 9, 1934  
Robert Kelso December 17, 1934, to March 15, 1935

DEPUTY AND ACTING ADMINISTRATOR:

Ralph O. Baird December, 1933, to Date

COMPTROLLER:

Earl E. Pollock July, 1934, to November 15, 1935  
John M. Madison November 15, 1935, to Date

AUDITOR:

Earl E. Pollock May 1, 1933, to July, 1934  
Clarence H. Alexander July, 1934, to July 19, 1935  
H. B. Webster July 19, 1935, to August 1, 1935  
John M. Madison August 2, 1935, to November 15, 1935  
Florence Londergan November 15, 1935, to Date

DISBURSING OFFICER:

H. B. Webster July, 1934, to July 19, 1935  
John M. Madison July 19, 1935, to August 1, 1935  
S. Beryl Wilson August 2, 1935, to Date

ASSISTANT AUDITOR:

Florence Londergan June 8, 1933, to March 15, 1935

ASSISTANT COMPTROLLER:

Florence Londergan March 15, 1935, to Date

PURCHASING AGENT:

C. R. Franks December 7, 1933, to July 4, 1935  
S. J. Bradford September 16, 1935 to Date

CHIEF ENGINEER:

L. G. Truehart November 24, 1933, to Date

DIRECTOR OF RELIEF:

Alice Van Diest November 12, 1933, to January 2, 1936

DIRECTOR OF RURAL REHABILITATION:

R. E. Kiely June 1, 1934 to July 1, 1935

DIRECTOR OF TRANSIENT ACTIVITIES:

Vance Cherbonnier September 16, 1933 to May, 1934  
O. H. Lull May, 1934, to September 6, 1935  
M. D. Vincent September 6, 1935, to December 1, 1935  
H. H. Richardson December 1, 1935, to Date

COOPERATIVE SPECIALIST:

Franklin P. Wood December, 1933, to June 7, 1934  
John E. Dumphy June 7, 1934, to July 19, 1935  
Colin H. Chisholm July 19, 1935, to November 30, 1935

COMMODITY DIRECTOR AND GOAL ADMINISTRATOR:

W. D. Tidwell October 1, 1933, to December 5, 1935

DIRECTOR SPECIAL FEED, CATTLE AND SHEEP PROGRAMS:

Dr. L. R. Pratt  
(Under Supervision of  
W. D. Tidwell) July 5, 1934, to July 1, 1935

COLORADO EMERGENCY RELIEF ADMINISTRATION  
Formerly Known As  
OFFICIAL COLORADO STATE RELIEF COMMITTEE

SCHEDULE OF DIRECTING PERSONNEL

(Continued)

DIRECTOR OF EDUCATIONAL PROGRAMS:

O. S. Wood November 27, 1933, to July 31, 1934  
G. L. Maxwell August 1, 1934, to September 30, 1935

OFFICIAL COLORADO STATE RELIEF COMMITTEE:

SEPTEMBER 2, 1932, TO JUNE 22, 1933

F. E. Howard, Chairman	D. B. Davis
John E. Gross, Secretary	A. J. Chipman
Arthur Allen	James Brownlow
Roderick Reid	J. O. Stevic
Mr. Maddux	

JUNE 22, 1933, TO SEPTEMBER 25, 1933

Richard Broad, Jr., Chairman	Roderick Reid
John E. Gross, Secretary	Ralph B. Mayo
Alice Van Diest	

SEPTEMBER 25, 1933, TO NOVEMBER 20, 1933

Herbert Fairall, Chairman	Alice Van Diest
John E. Gross, Secretary	Roderick Reid
J. J. Hannaman	Ralph B. Mayo
Arthur Allen	

NOVEMBER 20, 1933, TO FEBRUARY 13, 1934

Herbert Fairall, Chairman	Alice Van Diest
John E. Gross, Secretary	Roderick Reid
Ralph B. Mayo	J. J. Hannaman
Arthur Allen	

FEBRUARY 13, 1934, TO MAY 2, 1935

Herbert Fairall, Chairman	Arthur Allen
John E. Gross, Secretary	Mary Isham
J. J. Hannaman	James McCoy
Dr. Ben Cherrington	

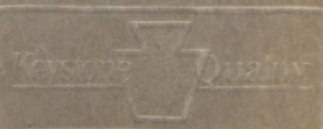




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