

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

Senate Document

No. 148

In Senate, January 24, 1929.

Read and ordered placed on file and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-NINE

Eleventh
State Auditor's Report

For period

From July 1, 1926 to June 30, 1928

STATE AUDITORS

WITH

TERMS OF OFFICE

Charles P. Hatch, Portland, Me.,	June 12, 1907 to December 31, 1908
Charles P. Hatch, Portland, Me.,	January 1, 1909 to December 31, 1910
Lamont A. Stevens, Wells, Me.,	January 1, 1911 to December 31, 1912
Timothy F. Callahan, Lewiston, Me.,	January 1, 1913 to December 31, 1914
J. Edward Sullivan, Bangor, Me.,	January 1, 1915 to December 31, 1916
Roy L. Wardwell, Augusta, Me.,	January 1, 1917 to December 31, 1918
Roy L. Wardwell, Augusta, Me.,	January 1, 1919 to December 31, 1920
Roy L. Wardwell, Augusta, Me.,	January 1, 1921 to January 2, 1922
Elbert D. Hayford, Farmingdale, Me.,	January 3, 1922 to December 31, 1922
Elbert D. Hayford, Farmingdale, Me.,	January 1, 1923 to December 31, 1924
Elbert D. Hayford, Farmingdale, Me.,	January 1, 1925 to December 31, 1926
Elbert D. Hayford, Farmingdale, Me.,	January 1, 1927 to December 31, 1928

RESIDENT AUDITOR AT UNIVERSITY OF MAINE

George H. Bangs.....Orono, Maine

CLERKS

William E. S. Berry, Chief Accountant.....	Augusta, Maine
Edward D. Harwood, Jr., Department Auditor.....	Augusta, Maine
Ancel W. Reeves, Senior Accountant.....	Augusta, Maine
C. Coburn Lawrence, Department Auditor.....	Gardiner, Maine
Chester A. Douglas, Department Auditor.....	Augusta, Maine
Harold R. Adams, Junior Accountant.....	Augusta, Maine
Fred M. Berry, Senior Accountant.....	Augusta, Maine
Alice W. Wyman, Statistician and Report Clerk.....	Augusta, Maine
Ethel M. Moyes, Clerk and Stenographer.....	Manchester, Maine
Clara E. Drake, Warrant Clerk and Stenographer.....	Augusta, Maine
Catherine M. Lowell, Warrant Clerk.....	Augusta, Maine
Marion A. Kilby, Clerk and Stenographer.....	Augusta, Maine
Dorothy M. Church, Index Clerk.....	Hallowell, Maine
Laura R. Hunt, Stenographer at Office of Resident Auditor,	Orono, Maine
Louis Lachance, Jr., Investigator of Enforcement of Gasoline Law,	Lewiston, Maine

STATE OF MAINE

Office of State Auditor,

January 23, 1929.

To the Honorable Senate and House of Representatives of the Eighty-fourth Legislature:

Complying with the law which requires the State Auditor to report biennially to the Legislature on or before February first, I herewith submit my biennial report.

BUILDINGS AT STATE INSTITUTIONS

At the last session of the Legislature \$801,152.00 was provided from the surplus funds of the State to be used for new construction at the State institutions. This was somewhat in the nature of an experiment and some anxiety was felt as to whether the program could be fully carried out. I am pleased to report that the entire program then contemplated is being fully carried out and with no strain upon the finances of the State. To date (January, 1929) approximately \$680,000.00 has been so expended. The new wing at the State Hospital at Bangor, which contemplated a total expenditure of \$295,000.00 has been practically completed, at an expenditure of \$240,085.96, of which appropriation there is still due and unpaid to the contractors only \$45,955.85. The homes for nurses at the Augusta State Hospital and at the Central Maine Sanatorium at Fairfield are completed and occupied. The new building at the State Reformatory for Men is completed and occupied. The same is true of the detention building at the State Reformatory for Women. The annex to the reception cottage at the Western Maine Sanatorium has been lately finished. The installation of hydraulic equipment at the University of Maine, for which the Governor and Council granted \$15,000.00 additional from the State Contingent Fund, is well towards completion. The appropriation of \$80,000.00 for the administration building at the Pownal State School was made for the second fiscal year and is about 56 per cent expended to date.

GASOLINE TAX

A thorough audit of the books of the various oil companies was in full progress at the close of the last fiscal year. This audit has now, (January, 1929) been practically completed. The gasoline tax receipts in the calendar year 1928 have shown a gratifying increase of about forty-one per cent over the receipts of the year before. There is a constant increase in the number of those who claim exemption for gasoline used in stationary engines, motor boats, agriculture and industry. For the year ending June 30, 1926, the first year in which rebates were required to be paid, we returned to users of gasoline \$28,122.04, while for the year ending June 30, 1928, there was so returned \$68,458.66. The gasoline receipts by years have been:

July 7, 1923 to June 30, 1924.....	\$ 451,307.30
July 1, 1924 to June 30, 1925.....	560,038.42
July 1, 1925 to June 30, 1926.....	1,656,104.51
July 1, 1926 to June 30, 1927.....	2,051,788.16
July 1, 1927 to June 30, 1928.....	2,746,481.14
Total	<u>\$7,465,719.53</u>

The tax was one cent a gallon in 1923 and 1924. In 1925 it was increased to three cents a gallon and in 1927 to four cents a gallon. The total cost of collection, including an investigator, auditors, traveling expenses, postage, stationery, etc. to date has been \$36,897.34, which is about one-half of one per cent of the receipts. The investigation and audit in the past two years has resulted in increasing the receipts from this source some \$32,416.41 and there has been collected on inventory tax \$6,906.91; a total of \$39,323.32.

The Oil Inspector for Missouri reports that in that state twenty per cent of the gasoline tax becomes delinquent. I am pleased to report that in Maine none of the gasoline tax is delinquent.

It has been suggested by several that the definition of "distributor" be changed. As now defined a hardship is sometimes worked upon dealers in gasoline. Many believe that the term distributor may well be made to include all who purchase internal combustion engine fuel in tank car quantities and I can see no objection to so amending the law.

I recommend that the law also be changed so that the State Auditor

may pay back the entire tax to officers and agencies of the United States. The recent decision of the United States Supreme Court in *Panhandle Oil Co. vs. State of Mississippi* definitely establishes the principle that no State may impose a tax on gasoline if used on official business by an officer or agent of the United States.

UNIFORM ACCOUNTING FOR MUNICIPALITIES

In 1923 the Legislature passed an act requiring the State Auditor to conduct an audit of the books of account in any city or town requesting the same. He was also required to install the uniform system of accounts for any towns where the municipal officers requested the same, or where the town at its meeting voted to adopt the uniform system.

The following municipalities have adopted the uniform system of accounts: Belgrade, Biddeford, Bingham, Camden, Canton, Carmel, Dexter, Eagle Lake, Etna, Farmingdale, Glenburn, Houlton, Island Falls, Kittery, Lagrange, Leeds, Lincoln Plantation, Litchfield, Madawaska, Magalloway Plantation, Mars Hill, Mexico, Monticello, Norridgewock, Oakland, Oxford, Presque Isle, Rangeley, Rumford, Standish, St. John Plantation, Thomaston, Topsham, Wayne, Wallagrass Plantation, Westfield, Winterport, or a total of thirty-seven. The following city and towns have applied for the system and it will be installed at an early date: Bridgton, Calais, Jay, Mechanic Falls, West Forks Plantation and Winthrop.

Dr. E. B. Holden, Chairman of the Selectmen of Oxford, writes me:

"We have used the State system of accounting since March, 1927, and we are satisfied with it. Our ledger in the office enables the selectmen to know each day the resources and expenditures and daily balance; also the unexpended balance in each department. The debits and credits balance any day in the year. Our accounts were in such condition at the close of our fiscal year that our town report was made at one-third the usual cost. We formerly issued town orders, from 900 to 1,000 each year. These orders had to be entered by the selectmen, also by the treasurer. You can readily see the chance for a mistake in entering or in addition. Our treasurer informs us that he can do this work in one-third of the time it formerly took him. We have a good word to speak for the State system of accounting."

Mr. Herbert A. Thomas, Town Manager of Camden, writes:

"I want to express my appreciation of the excellent system of book-

keeping which you installed for the town of Camden in the spring of 1925. Its simplicity should recommend it to every town. I fail to see how any town could think of doing business without it. I feel it my duty to recommend the system whenever I have an opportunity."

Mr. C. T. Sinnott, Chairman, Winterport, writes:

"The accounting system installed by the State in our town has been very satisfactory and we would not think of using any other. We surely recommend it to any town that is not using it."

Mr. H. N. Hanold, Chairman, Standish, where the system has been installed nearly three years, writes:

"It is the most complete, efficient and satisfactory plan for keeping town records that one could hope to have. The results of the system have been a great saving to the Town of Standish. In the first place we have saved annually approximately \$300.00 on the preparation and printing of the town report, due entirely to the system as installed. Second, by being able at all times to determine exactly what amounts are available in the several accounts, has enabled us to govern our expenditures in such manner as to avoid overdrafts and see to it that the town funds are expended according to the vote of the town. I fully realize that some standard set of accounting methods should be employed by all towns."

Mr. A. J. Elliot, Chairman, Thomaston, writes:

"This system is very satisfactory and we are much pleased with it."

Mr. A. O. Nutter, Chairman, Mars Hill, writes:

"This town installed the State system of accounting in the spring of 1924, being one of the first towns in the State to adopt it. We have found it very satisfactory. It enables us to readily ascertain the correct standing of all departments, and the annual reports are quickly and easily made up."

I recommend that this law be amended so that the citizens of our cities and towns may more easily procure its benefits. Only by a well kept accounting system are good business methods assured. Eighty-six per cent of all taxes in Maine average to be raised and expended in our local government units, while only fourteen per cent are paid over to the State. Of the latter a large part is again immediately apportioned in grants to the municipalities. One of the greatest needs in Maine today is better accounting methods in our local units of government.

WORLD WAR DEBT

The World War debt, which reached a maximum of \$4,300,000.00, is now reduced to \$1,514,000.00, with provision for its entire liquidation by May 1, 1937.

CENSUS BUREAU CLASSIFICATION

I had hoped to prepare the report of the Committee on Budget in conformity with the classification devised by the Department of Commerce, Bureau of Census. I am expecting to later prepare and print one or both of the last fiscal years on this basis, so as to invite study and comparisons with the view of classifying our receipts and expenditures along this line in future reports.

STATE PIER AT PORTLAND

The actual income of the State Pier for the year ended June 30, 1928 was \$154,840.85. Of this amount the State of Maine furnished \$44,140.00 for interest on the bonds of \$1,150,000.00., and for compensation for injuries to employees \$60.03. The net cost to the State was therefore \$44,200.03. The net earnings of the Pier from operations amounted to \$93,014.70, which together with the plant addition of \$15,507.50 and the increase in the inventory, equipment and supplies of \$2,118.62, brings the total to \$154,840.85. The net increase in the surplus for the year was \$1,453.17 and the increase in the plant investment was \$17,626.12.

ELBERT D. HAYFORD,

State Auditor

STATE AUDITOR'S REPORT

July 1, 1926--June 30, 1927

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1927

ASSETS		REVENUE ACCOUNTS		LIABILITIES AND RESERVES	
Cash, General Fund		\$3,782,083.27		Public Administrators' Fund	\$18,753.15
State Tax on Cities and Towns		22,360.73		Receivers' Fund for Defunct Banks	13,653.01
State Tax on Wild Lands		466,201.81		Unexpended 1927 Appropriations	2,871,236.55
Tax on Maine Forestry District		166,741.94		State Contingent Fund	300,000.00
Lands Reserved for Public Uses				Sinking Fund Reserve	1,162,533.82
Fund				Lands Reserved for Public Uses Trust Fund	666,247.43
Invested in State Highway Bonds	\$320,000.00			War Bond Sinking Fund	116,176.56
Invested in War Loan Bonds,				Maine Teachers' Retirement Association	2,307.60
(Farm Lands Loan Commis-				County Taxes	3,035.03
sion)	20,000.00			Dog Licenses, 1927	1,480.00
Invested in First Mortgage Notes				Farm Lands Loan Commission, Interest on In-	
on State Property, (Farm				vestment	20,880.00
Lands Loans)	155,435.58	*495,435.58		Federal Rehabilitation of Industrial Cripples	1,240.87
Tax on Corporations		35,523.85		Federal Vocational Education	49,413.06
Tax on Express Companies		652.47		Tax on Bank Stock, 1927	230,814.12
Tax on Insurance Companies		29.37		Dog Licenses to be Refunded, 1928 Account	13,030.46
Tax on Loan and Building Associa-				Appropriation and Provision Suspense, 1928	636,152.00
tions		34.10			
Tax on Personal Property		11,195.65			
Tax on Railroad Companies		1,122,188.22			
Tax on Telephone Companies		2,938.81			
Tax on Telegraph Companies		35.73			
Tax on Trust and Banking Com-					
panies		1,532.13			
		<u>\$6,106,953.66</u>			<u>\$6,106,953.66</u>

* This item represents investments of the Lands Reserved for Public Uses, Trust Fund, in long time securities. The balance of the principal of this fund is included in "Cash, General Fund," shown above.

RESERVE ACCOUNTS			
Cash, Highway Loan	\$2,228,855.38	Highway Loan Fund	\$2,228,855.38
Cash, Memorial Bridge Loan	242.62	Memorial Bridge Loan	242.62
Cash, Soldiers' Bonus Fund	11,593.15	Soldiers' Bonus Fund	11,593.15
Cash, War Loan	546.30	War Loan	546.30
	<u>\$2,241,237.45</u>		<u>\$2,241,237.45</u>

STATE AUDITOR'S REPORT

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1927—Continued

STATE BONDED DEBT

State Bonded Debt	\$20,104,300.00	Highway and Bridge Loan Bonds	\$13,384,500.00
		Kennebec Bridge Loan	3,000,000.00
		Soldiers' Bonus Bonds	1,501,000.00
		State Pier Bonds	1,150,000.00
		War Loan Bonds	800,000.00
		Bonds issued to University of Maine	218,300.00
		Bonds issued to Augusta State Hospital	50,000.00
		Municipal War Debt Loan	500.00
	<u>\$20,104,300.00</u>		<u>\$20,104,300.00</u>

SPECIAL FUNDS

Securities in Augusta State Hospital Fund	\$50,000.00	Augusta State Hospital Fund	\$50,000.00
Securities in Levi M. Stewart Fund	75,000.00	Levi M. Stewart Fund	75,000.00
Securities in Robie Library Fund	2,000.00	Robie Library Fund	2,000.00
Securities in Robie Amusement Fund	2,000.00	Robie Amusement Fund	2,000.00
Securities in Col. Black Fund	2,000.00	Col. Black Fund	2,000.00
Securities in Orne Amusement Fund	1,000.00	Orne Amusement Fund	1,000.00
Securities in John M. Prescott Fund	2,000.00	John M. Prescott Fund	2,000.00
Securities in Carleton Fund	1,000.00	Carleton Fund	1,000.00
Securities in Velora M. Chase Fund	721.08	Velora M. Chase Fund	721.08
Securities in Brown Amusement Fund	1,000.00	Brown Company Fund	1,000.00
Securities in Western Maine Sanatorium Fund	2,874.72	Western Maine Sanatorium Fund	2,874.72
Securities in University of Maine Fund	118,300.00	University of Maine Fund	118,300.00
Securities in University of Maine Coburn Fund	100,000.00	University of Maine Coburn Fund	100,000.00
	<u>\$357,895.80</u>		<u>\$357,895.80</u>

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1927—Continued

TRUST DEPOSITS

Securities in Union Mutual Life Insurance Co.	\$202,000.00	Union Mutual Life Insurance Co.....	\$202,000.00
Securities in Fraternal Health & Accident Insurance Association	8,770.00	Fraternal Health & Accident Insurance Co.....	8,770.00
Securities in Maine Cannery Mutual Insurance Co.	11,000.00	Maine Cannery Mutual Insurance Co.....	11,000.00
Securities in Maine Indemnity Co.	10,080.80	Maine Indemnity Co.	10,080.80
Securities in Prudential Health & Accident Insurance Co.	1,268.69	Prudential Health & Accident Insurance Co...	1,268.69
Securities in Sanford Mills Mutual Aid Association	1,000.00	Sanford Mills Mutual Aid Association.....	1,000.00
Securities in Lewiston Mutual Fire Insurance Co.	10,000.00	Lewiston Mutual Fire Insurance Co.....	10,000.00
	<u>\$244,119.49</u>		<u>\$244,119.49</u>

GUARANTY DEPOSITS

Securities in Cushman-Hollis Co.	\$28,500.00	Cushman-Hollis Co.	\$28,500.00
Securities in Chicago Bridge & Iron Works	12,000.00	Chicago Bridge & Iron Works.....	12,000.00
Securities in Biddeford & Saco Water Co.	5,000.00	Biddeford and Saco Water Co.	5,000.00
Securities in Dingley-Foss Shoe Co.	22,800.00	Dingley-Foss Shoe Co.	22,800.00
Securities in R. P. Hazzard Co.	15,000.00	R. P. Hazzard Co.	15,000.00
Securities in Finch, Pruyne & Co.	5,000.00	Finch, Pruyne & Co.	5,000.00
Securities in International Paper Co.	10,000.00	International Paper Co.	10,000.00
Securities in National Biscuit Co.	5,000.00	National Biscuit Co.	5,000.00
Securities in Vacuum Oil Co.	5,000.00	Vacuum Oil Co.	5,000.00
Securities of Madawaska Co.	10,000.00	Madawaska Co.	10,000.00
	<u>\$118,300.00</u>		<u>\$118,300.00</u>

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1927—*Concluded*

PERMANENT FUNDS

Cash in Permanent School Fund.....	\$27,029.87	Permanent School Fund	\$549,351.94
Cash in Passamaquoddy Indian Fund.....	20,039.35	Passamaquoddy Indian Fund	133,481.12
State Indebtedness to Permanent Funds.....	748,975.43	Penobscot Indian Fund	88,092.44
		Houlton Academy Fund	2,000.00
		Foxcroft Academy Fund	1,000.00
		Hebron Academy Fund	1,000.00
		Madawaska Territory School Fund.....	5,000.00
		School District No. 2, Madison.....	1,000.00
		Augusta State Hospital, Gilman Legacy.....	1,000.00
		Augusta State Hospital, Williams Legacy.....	1,000.00
		Jordan Forestry Fund	1,000.00
		Sanford Legacy, School for Boys.....	700.00
		State School for Girls Funds.....	10,819.15
		Sanford Legacy for Deaf, Dumb and Blind....	600.00
	<u>\$796,044.65</u>		<u>\$796,044.65</u>

STATE AUDITOR'S REPORT

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DETAIL OF ASSETS, JUNE 30, 1927

Cash, General Fund		\$3,782,083.27	
State Tax on Cities and Towns.....		22,360.73	
State Tax on Wild Lands		466,201.81	
Tax on Maine Forestry District.....		166,741.94	
Lands Reserved for Public Uses, Trust Fund Investment Account, Invested in State High- way Bonds		320,000.00	
Farm Lands Loan Commission:			
Invested in War Loan Bonds.....	\$20,000.00		
Invested in First Mortgage Notes on State Farm Property	155,435.58	175,435.58	
Tax on Corporations		35,523.85	
Tax on Express Companies		652.47	
Tax on Insurance Companies		29.37	
Tax on Loan and Building Associations.....		34.10	
Tax on Personal Property		11,195.65	
Tax on Railroad Companies		1,122,188.22	
Tax on Telephone Companies		2,938.81	
Tax on Telegraph Companies		35.73	
Tax on Trust and Banking Companies.....		1,532.13	
Cash, Highway Loan Fund		2,228,855.38	
Cash, Memorial Bridge Loan Fund.....		242.62	
Cash, Soldiers' Bonus Fund		11,593.15	
Cash, War Loan Fund		546.30	
Special Funds, see Schedule of Assets and Li- abilities		357,895.80	
Trust Deposits, see Schedule of Assets and Liabilities		244,119.49	
Guaranty Deposits, see Schedule of Assets and Liabilities		118,300.00	
Total Assets		\$9,068,506.40	

DETAIL OF LIABILITIES, JUNE 30, 1927

Public Administrators' Fund:		
Balance July 1, 1926	\$20,117.41	
Estate of John & Jacob Jacobson or Jos. Peuva	15.00	
Estate of Sophia Garrity	7.18	
Estate of Annie C. McLellan.....	109.00	
Estate of Jacob Erick Hojgard	529.82	
Estate of Manuel F. Lima	578.35	
		\$21,356.76

STATE AUDITOR'S REPORT

Less Payments:			
A/c Daniel H. Burns	2,353.20		
Fred Ricketts	47.66		
Jane Lester	202.75		\$18,753.15
<hr/>			
Receivers' Fund for Defunct Banks:			
Belfast Savings Bank	\$1,368.10		
Hancock Mutual Fire Insurance Co.....	163.94		
Mousam River Trust Co.	3.62		
Peoples' Safe Deposit & Trust Co.....	7,454.01		
Pittsfield Trust Co.	843.59		
Saco Savings Bank	3,020.55		
Waterville Trust Co.	1,193.78		
		\$14,047.59	
Less Payments:			
A/c Belfast Savings Bank	278.59		
Peoples' Safe Deposit and Trust Co.	108.89		
Saco Savings Bank	7.10		13,653.01
<hr/>			
Unexpended 1927 Appropriations:			
Accounts Continuing by Law.....	\$2,370,805.27		
Balances Carried Forward	485,022.27		
Warrants Outstanding	15,409.01	2,871,236.55	
<hr/>			
(For detail of above see last column of schedule of "Standing of Appropriations.")			
State Contingent Fund			300,000.00
Sinking Fund Reserve:			
Balance July 1, 1926	\$957,054.20		
State School Fund	3,333.33		
1926 Lapses	88,105.52		
Farm Lands Loan Commission.....	164,341.00		
State Contingent Fund	17,084.85		
		\$1,229,918.90	
Less Debits:			
A/c Abatements and Corrections of Errors in Tax Act.....	3,505.08		
Kennebec Bridge Bonds, Interest	18,880.00		
Augusta State Hospital.....	20,000.00		
Bangor State Hospital.....	25,000.00	1,162,533.82	
<hr/>			
Lands Reserved for Public Uses—Trust Fund:			
Balance July 1, 1926	\$667,344.84		

STATE AUDITOR'S REPORT

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Cary Plt., Aroostook County	16.00	
Leavitt Plt., Aroostook County.....	312.40	
Molunkus Plt., Aroostook County.....	25.00	
Nashville Plt., Aroostook County.....	487.44	
New Canada Plt., Aroostook County.....	47.00	
Oxbow Plt., Aroostook County	5.00	
Reed Plt., Aroostook County	2,615.61	
St. John Plt., Aroostook County.....	400.00	
10, R. 4, W. E. L. S., Aroostook County..	46.00	
17, R. 10, W. E. L. S., Aroostook County	.69	
17, R. 11, W. E. L. S., Aroostook County	382.51	
Letter E, Franklin County	25.00	
3, R. 3, W. B. K. P., Franklin County....	100.00	
3, R. 4, W. B. K. P., Franklin County....	100.00	
No. 21 Plt., Hancock County.....	864.50	
4, R. 2, W. B. K. P., Oxford County....	80.00	
5, R. 4, W. B. K. P., Oxford County....	126.00	
5, R. 5, W. B. K. P., Oxford County....	50.00	
Lakeville Plt., Penobscot County.....	107.64	
Webster Plt., Penobscot County.....	21.00	
5, R. 8, W. E. L. S., Penobscot County....	10.00	
2, R. 11, W. E. L. S., Piscataquis County..	25.00	
10, R. 9, W. E. L. S., Piscataquis County..	12.50	
Bigelow Plt., Somerset County.....	93.81	
Caratunk Plt., Somerset County.....	344.16	
Flagstaff Plt., Somerset County.....	352.68	
Moose River Plt., Somerset County.....	4.00	
The Forks Plt., Somerset County.....	953.45	
	<u>\$674,952.23</u>	
Less Transfer to Passamaquoddy Tribe of Indians	8,704.80	666,247.43
	<u> </u>	
War Bond Sinking Fund:		
Balance July 1, 1926	\$98,779.83	
Soldiers' Pensions Lapsed	17,761.73	
	<u>\$116,541.56</u>	
Less Payments for Soldiers' Pensions.....	365.00	116,176.56
	<u> </u>	
Maine Teachers' Retirement Association, Cash		2,307.60
County Taxes:		
Aroostook County	\$715.45	
Franklin County	449.23	
Hancock County	106.20	
Knox County	11.29	
Lincoln County	17.29	

STATE AUDITOR'S REPORT

Oxford County	30.56	
Penobscot County	90.53	
Piscataquis County	117.12	
Sagadahoc County	13.38	
Somerset County	1,101.96	
Washington County	382.02	3,035.03
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Dog Licenses, 1927		1,480.00
Farm Lands Loan Commission, Interest on Investment		20,880.00
Federal Rehabilitation of Industrial Cripples..		1,240.87
Federal Vocational Education		49,413.06
Tax on Bank Stock, 1927		230,814.12
Dog Licenses to be Refunded, 1928 Account..		13,030.46
Appropriation and Provision Suspense:		
Augusta State Hospital, Construction and Equipment for a Nurses' Home.....	\$115,000.00	
Bangor State Hospital, New Wing.....	220,000.00	
State Reformatory for Men, Completion of New Building	43,152.00	
State Reformatory for Women, Detention Building	20,000.00	
State School for Girls' Infirmary.....	2,500.00	
State School for Girls, Vegetable Cellar..	500.00	
University of Maine, Construction and Equipment	70,000.00	
State Highway Commission:		
Eustis-Woburn Road	15,000.00	
Reconstruction Fund	150,000.00	636,152.00
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Highway Loan Fund Unexpended.....		2,228,855.38
Memorial Bridge Fund Unexpended.....		242.62
Soldiers' Bonus Fund Unexpended.....		11,593.15
War Loan Fund Unexpended.....		546.30
Special Funds (For detail see Statement of Assets and Liabilities).....		357,895.80
Trust Deposits, (For detail see Statement of Assets and Liabilities).....		244,119.49
Guaranty Deposits, (For detail see Statement of Assets and Liabilities).....		118,300.00
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Total Liabilities		\$9,068,506.40

BONDED DEBT

Highway and Bridge Loan Bonds Outstanding

June 30, 1927:

Issue of Sept. 1, 1913, \$300,000.00, 4%, 40

STATE AUDITOR'S REPORT

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years. Bonds retired Sept. 1, 1927 to Sept. 1, 1953, incl., \$7,500 a year for 27 years	\$202,500.00
Issue of July 1, 1924, \$500,000.00, 4%, 40 years. Bonds retired July 1, 1927 to July 1, 1954, incl., \$11,500 a year for 28 years..	322,000.00
Issue of April 1, 1925, \$500,000.00, 4%, 20 years. Bonds retired April 1, 1928 to April 1, 1935, incl., \$25,000 a year for 6 years, and \$50,000 a year for 2 years....	250,000.00
Issue of March 1, 1916, \$500,000.00, 4%, 20 years. Bonds retired March 1, 1928 to March 1, 1936, incl., \$25,000 a year for 6 years, and \$15,000 a year for 3 years and \$2,000 not paid March 1, 1926.....	197,000.00
Issue of May 1, 1917, \$200,000.00, 4%, 30 years. Bonds retired May 1, 1937 to May 1, 1946, \$20,000 a year for 10 years	200,000.00
Issue of April 1, 1920, \$500,000.00, 5%, 10 years. Bonds retired April 1, 1928 to April 1, 1930, incl., \$50,000 a year for 3 years	150,000.00
Issue of April 1, 1920, \$2,500,000.00, 5%, 35 years. Bonds retired April 1, 1930 to April 1, 1954, incl., \$100,000 a year for 25 years	2,500,000.00
Issue of August 1, 1921, \$1,750,000.00, 5%, 20 years. Bonds retired August 1, 1927 to August 1, 1941, incl., \$100,000 a year for 5 years, and \$125,000 a year for 10 years	1,750,000.00
Issue of July 1, 1922, \$1,250,000.00, 4%, 30 years. Bonds retired July 1, 1943 to July 1, 1952, incl., \$125,000 a year for 10 years	1,250,000.00
Issue of July 1, 1923, \$1,600,000.00, 4%, 27 years. Bonds retired July 1, 1941 to July 1, 1950, incl., \$160,000 a year for 10 years	1,600,000.00
Issue of July 1, 1924, \$1,000,000.00, 4%, 35 years. Bonds retired July 1, 1940 to July 1, 1958, incl., \$100,000 a year for 10 years	1,000,000.00
Issue of November 1, 1925, \$942,000.00, 4%, 15 years. Bonds retired November 1, 1927 to November 1, 1940, incl., \$62,000 a year for 14 years, and \$74,000 a year for 1 year	880,000.00
Issue of April 1, 1926, \$1,500,000.00, 4%, 15 years. Bonds retired April 1, 1928 to	

STATE AUDITOR'S REPORT

April 1, 1941, incl., \$100,000 a year for 14 years	1,400,000.00	
Issue of Sept. 15, 1926, \$600,000.00, 4%, 15 years. Bonds retired Sept. 15, 1927 to Sept. 15, 1941, incl., \$40,000 a year for 15 years	600,000.00	
Issue of Dec. 1, 1926, \$583,000.00, 4%, 15 years. Bonds retired Dec. 1, 1927 to Dec. 1, 1941, incl., \$23,000 a year for 1 year and \$40,000 a year for 14 years.....	583,000.00	
Issue of May 2, 1927, \$500,000.00, 4%, 15 years. Bonds retired May 1, 1928 to May 1, 1942, incl., \$20,000 a year for 13 years, \$10,000 a year for 1 year and \$230,000 a year for 1 year.....	500,000.00	13,384,500.00

Kennebec Bridge Loan Bonds Outstanding June 30, 1927:

Issue of July 1, 1926, \$500,000.00, 4%, 10 years. Bonds retired July 1, 1931 to July 1, 1940, incl., \$50,000 a year for 10 years	500,000.00	
Issue of Nov. 1, 1926, \$500,000.00, 4%, 10 years. Bonds retired Nov. 1, 1941 to Nov. 1, 1950, incl., \$50,000 a year for 10 years	500,000.00	
Issue of Jan. 1, 1927, \$500,000.00, 4%, 15 years. Bonds retired Jan. 1, 1951 to Jan. 1, 1965, incl., \$25,000 a year for 2 years, \$30,000 a year for 4 years, \$35,000 a year for 3 years, \$40,000 a year for 4 years, \$45,000 a year for 1 year and \$20,000 a year for 1 year	500,000.00	
Issue of April 1, 1927, \$500,000.00, 4%, 14 years. Bonds retired April 1, 1940 to April 1, 1953, incl., \$10,000 for 1 year, \$20,000 a year for 2 years, \$30,000 a year for 3 years, \$40,000 a year for 4 years and \$50,000 a year for 4 years.....	500,000.00	
Issue of June 1, 1927, \$1,000,000.00, 4%, 18 years. Bonds retired June 1, 1951 to June 1, 1978, incl., \$50,000 a year for 4 years, \$25,000 a year for 1 year, \$50,000 a year for 1 year, \$55,000 a year for 5 years, \$60,000 a year for 2 years, \$65,000 a year for 2 years, \$70,000 a year for 2 years, and \$60,000 a year for 1 year.....	1,000,000.00	3,000,000.00

War Loan Bonds Outstanding June 30, 1927:

Issue of May 1, 1917, 4%, 20 years, 1937..	\$500,000.00	
Issue of Dec. 1, 1918, 4% serial Bonds.		
Bonds retired Dec. 1, 1927 to Dec. 1,		
1932, incl., \$50,000 to year for 6 years....	300,000.00	800,000.00
		<hr/>

Soldiers' Bonus Bonds Outstanding June 30, 1927:

Issue of Dec. 1, 1920, 5½%, Gold Bonds.		
Bonds retired Dec. 1, 1927 to Dec. 1,		
1930, incl., \$300,000 a year for 4 years		
and payment of \$1,000 not paid Dec. 1,		
1925	\$1,201,000.00	
Issue of Dec. 1, 1922. Bonds retired Dec.		
1, 1932	300,000.00	1,501,000.00
		<hr/>

State Pier Bonds Outstanding June 30, 1927:

Issue of March 1, 1922, 4%. Bonds retired		
March 1, 1933 to March 1, 1942, incl.,		
\$115,000 a year for 10 years.....		1,150,000.00

University of Maine, Coburn Fund:

One unnegotiable bond to secure a legacy		
left to State College of Agriculture and		
Mechanical Arts by the late Abner Co-		
burn, dated Feb. 5, 1889. Under Chapter		
47, Public Laws of 1917, this bond was		
renewed for 30 years, due 1947.....		100,000.00

University of Maine, Land Grant Fund:

One unnegotiable bond issued to the State		
College, dated June 1, 1889, constituting		
a permanent fund derived from the Unit-		
ed States Government. Under Chapter		
142, Resolves of 1919, this bond was re-		
newed for 30 years, due 1949.....		118,300.00

Augusta State Hospital, Coburn Fund:

One unnegotiable bond to secure a legacy		
by late Abner Coburn, dated Dec. 13,		
1888. Under Chapter 89, Public Laws of		
1917, this bond was renewed for 30 years,		
due 1947		50,000.00

Municipal War Debt Loan:

Bonds never presented for payment, issue		
of Oct. 1, 1869		500.00
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Total Bonded Debt		\$20,104,300.00
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STATE AUDITOR'S REPORT

PERMANENT FUNDS

JUNE 30, 1927

Permanent School Fund:

Balance July 1, 1926	\$547,527.86	
Additions:		
State Commissioner of Education, Salary and Clerk Hire	1,045.22	
Schooling of Children in Unorganized Townships	27.20	
State Certification of Teachers.....	23.95	
Normal Schools and Training School..	294.57	
Pensions for Retired Teachers.....	18.22	
State School Fund	414.92	*549,351.94

Passamaquoddy Indian Fund:

Balance July 1, 1926	\$124,670.07	
Lands Reserved for Public Uses Trust Fund	8,704.80	
Stumpage from Indian Twp., Washington County	106.25	†133,481.12

Penobscot Indian Fund:

The amount to the credit of this fund is \$88,092.44. \$50,000 of said sum was received from sale of four townships of land purchased by the State of said tribe in 1833, to which have been added receipts from leases of the shores of several islands in Penobscot River

88,092.44

Houlton Academy Fund, (Chapter 370, Resolves 1864)	2,000.00
Foxcroft Academy Fund, (Chapter 277, Resolves 1868)	1,000.00
Hebron Academy Fund, (Chapter 278, Resolves 1868)	1,000.00
Madawaska Territory School Fund, (Chapter 100, P. & S. Laws 1861).....	5,000.00
School District No. 2, Madison, (Resolves 1863)	1,000.00
Augusta State Hospital, Gilman Legacy, (Chapter 131, Resolves 1905)	1,000.00
Augusta State Hospital, Williams Legacy, (Chapter 220, Resolves 1897).....	1,000.00
Jordan Forestry Fund, (Chapter 67, Resolves 1919)	1,000.00

STATE AUDITOR'S REPORT

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State School for Girls Fund, (Chapter 174, P. L. 1909)

Nellie F. Shaw Fund	\$4,750.00	
Peter F. Lane Fund	1,156.65	
Eliza Mustard Fund	3,912.50	
Augustus Hopkins Fund	1,000.00	10,819.15

Sanford Legacy, State School for Boys, (Chapter 197, P. L. 1856)

700.00

Sanford Legacy, Deaf, Dumb and Blind, (Chapter 43, Resolves 1911)

600.00

Total Permanent Funds \$796,044.65

* At the close of the fiscal year, by the funding process provided by Chap. 222, P. L. 1923, \$27,029.87 of the Permanent School Fund had been invested in special deposits.

† At the close of the fiscal year, by the funding process provided by Chap. 222, P. L. 1923, \$20,039.35 of the Passamaquoddy Indian Fund had been invested in special deposits.

FUNDED DEBT OF THE STATE

BONDS OUTSTANDING JUNE 30, 1927

Abner Coburn Fund, Augusta State Hospital..	\$50,000.00	
This is represented by one unnegotiable 4% registered bond renewed July 1, 1917, (Chapter 70, Resolves 1887 and Chapter 89, Public Laws 1917).		
Abner Coburn Bequest, University of Maine..	100,000.00	
This is represented by one unnegotiable 4% registered bond, (Chapter 105, Resolves 1887 and Chapter 47, Resolves 1917).		
Land Grant Fund, University of Maine.....	118,300.00	
This is represented by one unnegotiable 5% registered bond, (Chapter 226, Resolves 1889 and Chapter 142, Resolves 1919).		
*Highway and Bridge Bonds	13,384,500.00	
(Chapter 25, R. S. as amended.)		
*†War Loan Bonds	800,000.00	
(Chapter 187, P. L. 1917.)		
*†Soldiers' Bonus Bonds	1,501,000.00	
(Chapter 264, P. L. 1919 and Chapter 134, P. L. 1921.)		
*State Pier Bonds	1,150,000.00	
(Chapter 84, P. & S. Laws 1921.)		
Municipal War Debt, Civil War.....	500.00	
*Kennebec Bridge Loan Bonds.....	3,000,000.00	
(Chapter 89, P. L. 1925.)		20,104,300.00

* For detail of maturities and annual interest charges on these bonds reference is made to Bonded Debt Statement.

† The World War Debt, originally \$4,300,000.00, has been reduced \$2,350,000.00 by the payment of bonds maturing to Dec. 1, 1927.

TRUST FUNDS ON WHICH INTEREST IS PAID AND WHICH ARE REGARDED AS FUNDED OBLIGATIONS, THE STATE ANNUALLY PAYING INTEREST ON SAME.

Joseph H. Williams Legacy.....	\$1,000.00
(Chapter 220, Resolves 1892.)	
Helen A. Gilman Legacy.....	1,000.00
(Chapter 130, Resolves 1905.)	
Augustus Hopkins Legacy, State School for Girls	1,000.00
(Chapter 174, P. L. 1909.)	
Peter Lane Legacy, State School for Girls....	1,156.65
(Chapter 174, P. L. 1909.)	
Eliza Mustard Legacy, State School for Girls	3,012.50
(Chapter 174, P. L. 1909.)	
Nellie F. Shaw Fund, State School for Girls..	4,750.00
(Chapter 174, P. L. 1909.)	
Houlton Academy	2,000.00
(Chapter 370, Resolves 1864.)	
Foxcroft Academy	1,000.00
(Chapter 277, Resolves 1868.)	
Hebron Academy	1,000.00
(Chapter 277, Resolves 1868.)	
Benjamin C. Jordan Fund	1,000.00
(Chapter 67, Resolves 1909.)	
Isaac Sanford Legacy	
To State School for Boys.....	700.00
(Chapter 197, P. L. 1856.)	
To Indigent Blind, Deaf and Dumb.....	600.00
(Chapter 43, Resolves 1911.)	
Madawaska Territory School Fund.....	5,000.00
(Chapter 100, P. & S. Laws 1861.)	
School District No. 2, Madison.....	1,000.00
Bequest of Mahlon D. Spaulding, (Resolve of March 25, 1863.)	
Permanent School Fund	*549,351.94
(Chapter 193, P. L. 1850 and Chapter 16, Sec. 153, R. S.)	
Passamaquoddy Indian Fund	†133,481.12
(Chapter 3, Resolves 1824.)	

Penobscot Indian Fund	88,092.44	
(Chapter 37, Resolves 1824 and Resolve of March 5th, 1830.)		
(Interest has been paid on this fund since 1860.)		
		796,044.65
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Total Funded Debt		\$20,900,344.65

* At the close of the fiscal year 1926-1927, by the funding process provided by Chap. 222, P. L. 1923, \$27,029.87 of the Permanent School Fund had been invested in special deposits.

† At the close of the fiscal year 1926-1927, by the funding process provided by Chap. 222, P. L. 1923, \$20,039.35 of the Passamaquoddy Indian Fund had been invested in special deposits.

TRUST FUNDS FOR WHICH SECURITIES ARE HELD

JUNE 30, 1927

Robie Library Fund, Augusta State Hospital. (Chapter 42, Resolves 1911.) Represented by twenty shares First National Bank Stock of Portland.....		\$2,000.00
Col. John Black Fund, Augusta State Hospital. Represented by twenty shares of First National Bank Stock, Portland, of the value of	\$1,500.00	
*Deposited in name of Trustees in Augusta Savings Banks	500.00	2,000.00
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Mrs. S. A. Orne Amusement Fund, Augusta State Hospital. Represented by \$1,000 coupon bond American Tel. & Tel. Co.		1,000.00
Robie Amusement Fund, Bangor State Hospital. (Chapter 42, Resolves 1911.) Represented by twenty shares First National Bank Stock of Portland.....		2,000.00
Carleton Fund, (Chapter 60, Resolves 1911). Interest on same to be paid to College of Agriculture, University of Maine, by the terms of Chapter 10, Resolves 1925. Savings Bank Book		1,000.00
Levi M. Stewart Fund, Western Maine Sanatorium. Represented by State and Municipal Bonds		75,000.00
Valora M. Chase Fund. Represented by Savings Deposit Book, No. 5200, First National Granite Bank, Augusta		721.08

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John Prescott Fund, Central Maine Sanatorium. Represented by one Liberty Loan Bond for John Prescott Fund, Western Maine Sanato- rium.	1,000.00
Represented by two Liberty Loan Bonds for Brown Company Fund, Western Maine Sana- torium.	1,000.00
Represented by Brown Company Stock... Western Maine Sanatorium Fund.	1,000.00
Represented by Deposit in Kineo Trust Co., Milo Branch	2,874.72
Lands Reserved for Public Uses, First Mort- gage Farm Loans	155,435.58
Lands Reserved Fund, (Chapter 303, P. L. 1917, as amended, and Chapter 215, Sec. 1, P. L. 1925).	
Invested in Highway and Bridge Bonds..	320,000.00
Total	\$565,031.38

* The Treasurer of State has never had custody of this amount.

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES

July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
Automobile Fees			\$2,571,730.52	
Corporation Changes	\$126,797.00		127,547.00	\$750.00
Cost of Advertising Tax on Corporations	66.00		66.00	
County Taxes, (Non-governmental)				
Aroostook County			38,867.61	38,152.16
Franklin County			11,739.61	11,290.38
Hancock County			2,990.15	2,862.34
Knox County			45.50	34.21
Lincoln County			52.52	35.23
Oxford County			8,384.46	8,353.90
Penobscot County			8,675.71	8,555.06
Piscataquis County			16,636.65	16,549.65
Sagadahoc County			64.32	50.94
Somerset County			21,007.16	19,905.20
Washington County			9,708.85	9,348.44
Departmental Supplies, (Non-governmental)			13,159.26	15,548.67
Dog Licenses, (Non-governmental)			46,088.00	6.00
Dog Licenses, Deficiency	9,522.83		9,522.83	
Dog Licenses, Deficiency, (Non-governmental)			-1,976.17	
Duties on Commissions	4,615.00		4,615.00	
Farm Lands Loan Commission, Loans			4,205.42	15,400.00
Farm Lands Loan Commission, Interest and Expenses	3,952.79		6,060.02	2,007.23
Farm Lands Loan Commission, Interest Investment Account			14,040.00	
Farm Lands Loan Commission, Fire Insurance Account				3,062.85
Fees of Office, Attorney General	2,750.00		2,750.00	
Fees of Office, Forest Commissioner	36.50		36.50	
Fees of Office, Insurance Commissioner	47,367.28		47,507.28	140.00

STATE AUDITOR'S REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1926 to June 30, 1927

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	Income	Expense	Cash Receipts	Cash Expenditures
Fees of Office, Secretary of State.....	6,019.21		6,019.21	
Fees of Steamboat Inspectors, (Public Utilities Commission).....	2,497.00		2,497.00	
Fines and Licenses, Fish and Game Commissioner.....	100,000.00		82,502.76	
Fines and Licenses, Sea and Shore Fisheries.....			2,402.00	
Foreign Corporations.....	3,540.00		3,540.00	
Interest on Deposits, Forest Commissioner.....	193.02		193.02	
Interest on Deposits, General Fund.....	97,274.71		110,713.92	13,428.26
Interest on Maine Forestry District Tax.....	91.90		91.90	
Interest on Savings Deposits.....	402.02		402.02	
Interest on State Tax.....	288.36		288.36	
Itinerant Vendors' Licenses.....	100.00		100.00	
Lands Reserved for Public Uses:				
Trust Fund.....			7,607.39	
Investment Account.....			22,000.00	
Miscellaneous Items.....	4,549.78		4,927.36	377.58
New Corporations.....	24,514.00		24,514.00	
Permanent School Fund.....	1,824.08	27,029.87		27,029.87
Public Administrators' Fund, (Non-governmental).....			1,239.35	2,603.61
Receivers' Fund for Defunct Banks, (Non-governmental).....				394.58
State Tax on Cities and Towns.....	4,412,924.65		4,392,858.62	
State Tax on Wild Lands.....	468,976.55		494,528.66	21.74
Tax on Bank Stock, (Non-governmental).....			265,974.68	240,344.43
Tax of Collateral Inheritance:				
Androscoggin County.....	30,165.83		30,165.83	
Aroostook County.....	7,084.67		7,087.92	3.25
Cumberland County.....	176,857.28		176,844.78	
Franklin County.....	3,037.86		3,037.86	

STATE AUDITORS' REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
Hancock County	36,662.57		36,662.57	
Kennebec County	51,217.08		51,217.08	
Knox County	12,732.36		12,732.36	
Lincoln County	8,463.78		8,463.78	
Oxford County	11,282.56		11,282.56	
Penobscot County	61,517.49		61,517.49	
Piscataquis County	10,373.17		10,373.17	
Sagadahoc County	19,678.66		19,678.66	
Somerset County	6,944.30		6,944.30	
Waldo County	6,144.24		6,272.24	128.00
Washington County	2,692.07		2,692.07	
York County	40,005.81		40,005.81	
Foreign Estates	313,362.03		314,577.90	1,203.37
Tax on Corporations	402,572.12		392,984.62	
Tax on Express Companies	49,172.15		48,690.26	
Tax on Insurance Companies	433,576.61		433,815.18	
Tax on Internal Combustion Engine Fuel			2,051,015.06	57,465.37
Tax on Loan and Building Associations	1,679.09		1,682.38	
Tax on Maine Forestry District	2.63		166,083.39	7.41
Tax on Parlor and Sleeping Cars	3,140.06		3,140.06	
Tax on Personal Property	14,313.34		14,061.93	
Tax on Railroad Companies	1,990,659.24		2,087,419.84	
Tax on Savings Banks	220,745.38		220,745.38	
Tax on Special Insurance Brokers	56.45		56.45	
Tax on Telegraph Companies	25,961.15		25,925.42	
Tax on Telephone Companies	308,432.06		309,192.50	
Tax on Trust and Banking Companies	230,600.07		229,067.94	

STATE AUDITORS' REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
Tax on Unauthorized Insurance.....	1,269.07		1,269.07	
Uncommitted Tax on Corporations.....	1,178.42		1,178.42	
War Bond Sinking Fund.....				365.00
White Mt. Forest Reserve, (Non-governmental).....			602.09	602.09
Adjutant General.....		109,500.00	2,966.36*	119,439.69
Attorney General.....		26,110.00		20,234.20
Bank Commissioner.....		34,800.00	14,979.58*	40,855.34
Special Account.....			7,452.50	
Board of Prison Commissioners.....		3,700.00		3,114.97
Board of State Assessors.....		36,000.00		32,603.89
Bonds:				
Accrued Interest on Highway Loan Bonds.....			11,594.39*	532,095.00
Accrued Interest on Memorial Bridge Loan Bonds.....				10,275.00
Reserve to Retire Highway Loan Bonds.....				231,000.00
Reserve to Retire Memorial Bridge Bonds.....				50,000.00
Accrued Interest on Soldiers' Bonus Bonds.....		86,250.00		84,277.50
Reserve to Retire Soldiers' Bonus Bonds.....		300,000.00		300,000.00
Accrued Interest on State Pier Bonds.....		46,000.00		46,400.00
Accrued Interest on War Loan Bonds.....		33,000.00		34,320.00
Reserve to Retire War Loan Bonds.....		50,000.00		50,000.00
Accrued Interest on Kennebec Bridge Loan Bonds.....			5,552.25*	19,520.00
Charitable, Benevolent and Educational Institutions.....		197,950.00	433.50*	189,604.41
Commissioner of Agriculture.....		209,360.28	97,526.43*	230,234.89
Nursery Licenses.....	395.00		395.00	
Commissioners on Uniform Legislation.....		500.00		353.95
County Attorneys.....		19,250.00	150.00*	19,395.00
Department of Labor and Industry.....		11,100.00		9,877.48

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued

July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
Directors of Port of Portland.....			3,000.00*	3,341.74
Examining Boards and Commission				
Board of Accountancy.....				67.91
Board of Bar Examiners.....			900.00*	782.51
Board of Chiropractic.....			242.00*	118.55
Board of Dental Examiners.....			276.00*	1,060.40
Board of Embalming Examiners.....			510.00*	332.60
Board of Optometry.....			505.00*	462.17
Board of Osteopathy.....			900.00*	406.58
Board of Registration of Medicine.....			1,324.00*	1,006.08
Board of Registration of Nurses.....			1,371.77*	1,620.41
Board of Veterinary Examiners.....				22.45
Commissioners of Pharmacy.....		1,000.00	506.00*	1,351.65
Executive Department.....		435,300.00	1,833.52*	443,294.93
Superintendent of Public Printing.....	582.68		582.68	
Forest Commissioner.....		30,800.00	32,790.18*	220,471.38
Industrial Accident Commission.....		30,500.00	417.15*	28,585.09
Administrative Expenses.....	32.80		32.80	
Inland Fish and Game Commissioner.....		185,000.00	18.37*	234,593.35
Non-resident Fishing Licenses.....			57,948.00	
Resident Hunters' Licenses.....			4,674.45	
Insurance Commissioner.....		14,000.00	67.93*	11,484.62
Legislative Department.....		195,000.00	185.55*	198,489.96
Maine State Library.....		47,200.00	2,191.73*	48,195.79
Dunnack's Maine Book.....	48.60		48.60	
Sale of Book, "Old Forts of Maine.".....	42.50		42.50	

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
Miscellaneous:				
Damage by Dogs and Wild Animals to Domestic Animals, (Non-governmental)		35,000.00		34,999.71
Dog Licenses to be Refunded, (Non-governmental).....				20,590.29
Erection of Storehouse.....				2,149.04
Memorial Bridge Loan.....				1,998.64
New Equipment and Completion of Office Buildings and Storehouse.....				387.60
Old Military Reservations and Care of Old Forts		5,000.00	230.00*	1,661.98
Fuel Administrator.....				2,560.43
Property Exempt from Taxation.....		2,000.00		1,511.91
Railroad and Telegraph Tax.....		150,000.00		162,781.21
State of Maine Building, Eastern States' Exposition.....				1,503.43
War Purposes.....				350.00
Participation of the State of Maine in the Eastern States' Exposition.....				302.16
Bates College for Forestry Purposes.....		4,500.00		
Maine Development Association.....			500.00*	
Passamaquoddy Indian Fund.....		20,039.35		
Passamaquoddy Tribe of Indians.....		24,730.00	6,000.00*	28,114.97
Income Account.....	8,811.05		106.25	20,039.35
Penobscot Tribe of Indians.....		25,335.55		30,126.85
Shore Rents.....	3,450.00		3,450.00	
Public Utilities Commission.....		78,250.00	44.72*	65,223.68
Sea and Shore Fisheries.....		62,500.00		65,347.34
Secretary of State.....		37,650.00	1,107.00*	50,831.96
Soldiers' Bonus Board.....				2,800.00
State Auditor.....		33,000.00	11,075.45*	45,130.53

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
State Board of Arbitration and Conciliation.....		200.00		
State Board of Charities and Corrections.....		297,500.00	3,905.40*	422,938.05
Income Account.....	33.98		33.98	
Board and Care of Neglected Children, Towns.....	111,889.53		111,941.53	52.00
State Commissioner of Education.....		2,668,341.56	37,554.96*	2,662,597.28
Federal Rehabilitation of Industrial Cripples.....			6,962.11	7,349.07
Federal Vocational Education.....			28,621.91	31,069.56
Maine Teachers' Retirement Association Reserve Fund.....			2,307.60	
State Department of Health.....		117,500.00	2,243.80*	118,304.90
State Highway Commission.....		1,000,439.30	7,561,479.51*	11,746,641.42
State Highway Police.....			136.69*	120,278.04
State Historian.....		500.00		133.84
State Park Commission.....		1,000.00		1,301.50
Superintendent of Public Buildings.....		80,000.00	12,212.98*	101,582.33
Income Account.....	10.00		10.00	
Supreme Judicial and Superior Courts.....		117,600.00		107,559.61
Treasurer of State.....		37,250.00		41,376.05
Sale of Land for Taxes.....	4.01		4.01	
Sale of Centennial Coins.....	280.00		280.00	
Trustees.....		8,750.00		8,377.25
University of Maine.....		487,217.76		487,217.76
Augusta State Hospital.....		396,250.00	38.00*	397,622.32
Income Account.....	56,009.56		58,570.11	
Robie Amusement Fund.....	240.00		240.00	
Bangor State Hospital.....		297,633.00		300,753.33
Income Account.....	21,697.67		21,697.67	
Robie Library Fund.....	240.00		240.00	

STATE AUDITORS' REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1926 to June 30, 1927

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	Income	Expense	Cash Receipts	Cash Expenditures
Bath Military and Naval Orphan Asylum.....		24,700.00		25,086.42
Income Account.....	510.00		510.00	
Central Maine Sanatorium.....		146,000.00	100.68*	151,335.36
Income Account.....	4,162.66		4,162.66	
John M. Prescott Fund Income.....	42.50		42.50	
Maine School for the Deaf.....		47,000.00	2,400.00*	50,310.63
Maine State Prison.....		81,300.00	101,579.20*	190,471.16
Northern Maine Sanatorium.....		101,975.00	14.29*	109,407.98
Income Account.....	2,868.39		2,868.39	
Pownal State School.....		240,000.00	23.71*	252,993.56
Income Account.....	5,648.45		5,648.45	
State Reformatory for Men.....		66,200.00		73,206.19
Income Account.....	2,446.03		2,446.03	
State Reformatory for Women.....		58,000.00		58,847.63
Income Account.....	600.86		600.86	
State School for Boys.....		66,542.00	77.98*	67,110.23
Income Account.....	1,051.67		1,051.67	
State School for Girls.....		80,439.22		76,479.00
Income Account.....	134.99		134.99	
Western Maine Sanatorium.....		135,000.00	11.21*	134,517.74
Income Account.....	9,833.35		9,833.35	
Brown Company Fund Income.....	60.00		60.00	
John M. Prescott Fund Income.....	42.50		42.50	
Levi M. Stewart Fund Income.....	3,440.00		3,440.00	

STATE AUDITORS REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—*Concluded*
July 1, 1926 to June 30, 1927

	Income	Expense	Cash Receipts	Cash Expenditures
Warrants Outstanding:				
Railroad and Telegraph Tax.....				28.34
State School Fund.....				1,276.07
Balance to State Contingent Fund.....	\$10,034,491.06	\$9,164,692.89	\$23,433,823.55	\$22,050,002.01
Surplus Revenue Suspense.....		233,646.17		
Cash on Hand, July 1, 1926.....		636,152.00		
Balance, June 30, 1927.....			4,639,499.18	6,023,320.72
	\$10,034,491.06	\$10,034,491.06	\$28,073,322.73	\$28,073,322.73
*These amounts are credited to Appropriation Accounts.				

STATE AUDITOR'S REPORT

STATE CONTINGENT FUND

JULY 1, 1926 TO JUNE 30, 1927

	<i>Debits</i>	<i>Credits</i>
ADJUTANT GENERAL		
Salary	\$27.47	
Publication of Grand Army Records.....	63.66	
Compensation for Injuries Received.....	1,775.55	
Armory Rentals		\$.05
Repairs to Portland Armory		14.38
ATTORNEY GENERAL		
General Office Expenses		215.40
Arrest and Apprehension of Criminals.....		580.48
BANK COMMISSIONER		
Salary and Clerk Hire.....		212.12
General Office Expenses		746.28
BOARD OF STATE ASSESSORS		
Salary and Clerk Hire		156.16
General Office Expenses		784.81
Ascertaining Value of Wild Lands.....		2.83
CHARITABLE, BENEVOLENT AND EDUCATIONAL INSTITUTIONS		
Children's Aid Society		694.20
Eastern Maine Orphans' Home.....		4.41
Maine Children's Home Society.....		1,192.78
Maine General Hospital	179.70	271.33
Maine Institution for the Blind.....		1,622.00
St. Elizabeth's Asylum and Holy Innocents' Home		518.47
Sisters' Hospital		47.40
Waldo County General Hospital.....		1.50
York Hospital		109.20
COMMISSIONER OF AGRICULTURE		
General Office Expenses		621.34
Division of Plant Industry		2.56
Division of Markets		497.67
Division of Inspections		723.07
Division of Animal Industry	150.00	3,214.45
Aid to Agricultural Societies and Fairs.....		.83
Farmers' Institutes and Dairymen's Conference		269.41
Maine Seed Improvement Association.....		31.32
Certification of Seed		19,638.78
Blueberry Inspection Service		65.00
Compensation for Injuries Received.....	421.11	
Salary and Clerk Hire	62.32	

STATE AUDITOR'S REPORT

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COMMISSIONERS ON UNIFORM LEGISLATION	
Conference of Commissioners	192.07
COUNTY ATTORNEYS	
Salaries	53.02
DEPARTMENT OF LABOR AND INDUSTRY	
Salary and Clerk Hire	41.96
DIRECTORS OF PORT OF PORTLAND	
Claims not paid, account of Salaries and Ex- penses	265.96
Compensation for Injuries Received.....	886.00 2.90
EXECUTIVE DEPARTMENT	
General Office Expenses	10.51
Contingent Fund of the Governor and Council	3.18
Support of Paupers	280.25
Burial Expenses of Soldiers, Sailors and Wid- ows of Soldiers and Sailors	90.00 40.90
Investigation and Hearing of Kennebec County Sheriff	1,093.70
Special Pensions	450.00
Expenses of Committee Sesquicentennial Anni- versary	400.00
FOREST COMMISSIONER	
Salary and Clerk Hire .....	.56
State Forest Nursery	28.84
Control of White Pine Blister Rust.....	34.96
Administration of Public Lands	37.19
Compensation for Injuries Received.....	61.84
INDUSTRIAL ACCIDENT COMMISSION	
Salary and Clerk Hire	253.56
General Office Expenses	474.61
INLAND FISH AND GAME COMMISSION	
Compensation for Injuries Received.....	1,080.40 74.84
INSURANCE COMMISSIONER	
General Office Expenses	89.42
LEGISLATIVE DEPARTMENT	
General Expenses	4,000.00
MAINE STATE LIBRARY	
History of Town of Dresden.....	500.00
Music and Musicians of Maine.....	500.00
MISCELLANEOUS	
Property Exempt from Taxation.....	500.00
Bates College for Forestry Purposes.....	4,500.00

STATE AUDITOR'S REPORT

Dog Licenses to be Refunded.....		43.60
Departmental Stationery	2,389.41	
Railroad and Telegraph Tax	9,082.00	
Fuel Administrator	3,600.00	
Participation of the State of Maine in the East- ern States' Exposition	400.00	
PASSAMAQUODDY TRIBE OF INDIANS		
General Expenses	3,573.44	642.91
General Expenses, Peter Dana's Point.....	517.50	
PENOBSCOT TRIBE OF INDIANS		
General Expenses	5,800.61	
PUBLIC UTILITIES COMMISSION		
Salary and Clerk Hire		990.56
General Office Expenses	12.00	1,034.13
Water Resources		46.49
Aid to Navigation	5.48	200.72
Hydrographic and Geological Surveys.....		115.59
Automatic Signals and Obstructions at Grade Crossings	75.36	
Compensation for Injuries Received.....	15.00	
SEA AND SHORE FISHERIES		
General Office Expenses		13.90
Pay and Expenses of Wardens		1.35
Purchase of Seed Lobsters .....		.43
Propagation of Shell Fish .....		.83
Salary and Clerk Hire	21.94	
SECRETARY OF STATE		
Expenses of Australian Ballot	27.00	
Expenses of Special Primary and General Elec- tions	3,864.00	
STATE AUDITOR		
Salary and Clerk Hire		733.80
General Office Expenses	*1,000.00	547.18
Collection and Investigation of Claims.....	508.33	
STATE BOARD OF ARBITRATION AND CONCILIATION		
Per Diem and Expenses		200.00
STATE BOARD OF CHARITIES AND CORRECTIONS		
Salary and Clerk Hire		156.19
General Office Expenses		1,183.25
Aid to Mothers with Dependent Children.....	60.00	8,072.56
Board and Care of Neglected Children.....	131,165.05	2,610.60

STATE AUDITOR'S REPORT

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STATE COMMISSIONER OF EDUCATION		
Pension for Katharine H. Mara.....		25.00
STATE DEPARTMENT OF HEALTH		
General Office Expenses		315.73
Venereal Diseases		257.67
District Health Centers		537.21
Maternity and Child Welfare Work.....		1,075.52
Aroostook Test Laboratory, Caribou		27.55
STATE HIGHWAY COMMISSION		
Compensation for Injuries Received.....	40,000.00	2,862.92
STATE HIGHWAY POLICE		
Compensation for Injuries Received.....	840.00	19.00
STATE HISTORIAN		
Expenses		366.16
STATE PARK COMMISSION		
Maintenance and Improvements		37.34
SUPERINTENDENT OF PUBLIC BUILDINGS		
Salary and Wages		839.18
Compensation for Injuries Received.....	10.00	
SUPREME JUDICIAL AND SUPERIOR COURTS		
Salaries		300.00
Retired Justices		6,140.75
Expenses of Law Courts		161.55
Clerks of Law Courts		114.79
Expenses of Justices		871.91
Stationery, Postage, etc.	40.63	399.27
TREASURER OF STATE		
Salary and Clerk Hire		85.10
General Office Expenses		353.45
Interest on Bonded Debt		85.00
Abatements and Corrections of Errors in Tax Act	448.76	
TRUSTEES		
Hospital Trustees		313.18
Juvenile Institutions		57.14
Normal Schools and Training School.....		182.44
Tuberculosis Sanatoriums		58.24
University of Maine		8.96
AUGUSTA STATE HOSPITAL		
Personal Services		507.33
Maintenance		34.77

STATE AUDITOR'S REPORT

Repairs and Equipment		414.23
Compensation for Injuries Received.....	1,930.33	381.84
BANGOR STATE HOSPITAL		
Compensation for Injuries Received.....	425.00	103.97
Repairs and Equipment		30.52
BATH MILITARY AND NAVAL ORPHAN ASYLUM		
Personal Services	172.42	12.56
Maintenance	315.00	1.00
Repairs and Equipment .....		.74
Compensation for Injuries Received.....	246.96	
CENTRAL MAINE SANATORIUM		
Personal Services		82.26
Maintenance	53.39	53.39
Repairs and Equipment		56.91
MAINE SCHOOL FOR THE DEAF		
Personal Services	357.30	2.91
Repairs and Equipment	6.00	5.01
Repairs to Plumbing and Heating System....		.76
Maintenance	74.10	
MAINE STATE PRISON		
Personal Services		16.44
Maintenance		1,936.99
Retired Prison Officials		42.91
Compensation for Injuries Received.....	775.00	
POWNAI STATE SCHOOL		
Personal Services		358.75
Maintenance		8,304.45
Repairs and Equipment		50.93
NORTHERN MAINE SANATORIUM		
Personal Services		489.38
Maintenance		27.94
Repairs and Equipment		79.20
New Building and Equipment		30.46
Laundry and Equipment		5.56
Ice House and Garage		193.67
STATE REFORMATORY FOR MEN		
New Building .....		.20
Maintenance	91.60	
Repairs and Equipment	695.09	
STATE REFORMATORY FOR WOMEN		
Personal Services		7.24
Maintenance		14.27

STATE AUDITOR'S REPORT

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Repairs and Equipment		44.86
STATE SCHOOL FOR BOYS		
Personal Services		970.56
Repairs and Equipment		169.94
Interest on Trust Funds		3.84
STATE SCHOOL FOR GIRLS		
Personal Services		4.46
Maintenance		408.61
Repairs and Equipment		2,065.30
Interest on Trust Funds		111.61
Compensation for Injuries Received.....	829.76	34.62
WESTERN MAINE SANATORIUM		
Maintenance		2,346.47
Repairs and Equipment		95.09
Personal Services .....		.26
		<hr/>
	\$220,170.21	\$ 91,714.41
Balance July 1, 1926		300,000.00
To Surplus Revenue		233,646.17
Sinking Fund Reserve	105,190.37	
Balance in State Contingent Fund, June 30, 1927	300,000.00	
		<hr/>
	\$625,360.58	\$625,360.58

* To cover amount transferred from General Office Expenses to Uniform Accounting.

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
ADJUTANT GENERAL			
Salary.....	\$2,500.00		
Military Fund.....	86,800.00		
Balance from 1926.....	22,731.90	\$2,966.36	
Armory Rentals.....	20,000.00		
Publication of Grand Army Records.....	200.00		
Spanish War Claims, Balance from 1926.....	1,695.30		
Compensation for Injuries Received.....			
Salary, 1926.....			48.07
Armory Rentals, 1926.....	218.29		
Repairs to Portland Armory, 1926.....	14.38		
Publication of Grand Army Records, 1926.....	248.00		
ATTORNEY GENERAL			
Salaries and Clerk Hire.....	14,610.00		
General Office Expenses.....	4,000.00		
Arrest and Apprehensions of Criminals.....	7,500.00		
Salary and Clerk Hire, 1926.....	297.51		53.58
General Office Expenses, 1926.....	962.96		
Arrest and Apprehensions of Criminals, 1926.....	1,098.68		
BANK COMMISSIONER			
Salary and Clerk Hire.....	28,800.00		
General Office Expenses.....	12,000.00	9.00	7,452.50
Expenses of Organizing Trust Companies, Balance from 1926.....	2,958.68	300.00	
Loan Agency Inspection, Balance from 1926.....	4,027.83	1,575.00	
Registration of Dealers in Securities, Balance from 1926.....	4,189.71	13,095.58	
Salary and Clerk Hire, 1926.....	629.59		
General Office Expenses, 1926.....	1,508.03		
BOARD OF PRISON COMMISSIONERS			
Per Diem and Expenses.....	1,200.00		
Salary of State Probation Officer.....	2,500.00		
Per Diem and Expenses, 1926.....	86.67		551.25
State Probation Officer, 1926.....	451.22		
BOARD OF STATE ASSESSORS			
Salary and Clerk Hire.....	16,000.00		
General Office Expenses.....	10,000.00		
Ascertaining Value of Wild Lands.....	10,000.00		279.06
Salary and Clerk Hire, 1926.....	496.47		
General Office Expenses, 1926.....	1,233.35		
Ascertaining Value of Wild Lands, 1926.....	914.49		
BONDS			
Accrued Interest—Highway Loan Bonds.....		11,594.39	530,775.61

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$2,500.00		\$2,500.00	
	\$2,966.36	94,489.33	\$48.07	94,537.40	\$17,960.86 to 1928
		19,869.37		19,869.37	130.63 to 1928
63.66	63.66	263.66		263.66	
					1,695.30 to 1928
1,775.55	1,775.55	1,775.55		1,775.55	
27.47	75.54	75.54		75.54	
		218.24		218.24	.05 lapsed
					14.38 lapsed
		248.00		248.00	
		13,463.76		13,463.76	1,146.24 to 1928
		2,445.53		2,445.53	1,554.47 to 1928
		2,761.64		2,761.64	4,738.36 to 1928
	53.58	351.09		351.09	
		693.98	53.58	747.56	215.40 lapsed
		518.20		518.20	580.48 lapsed
		20,327.54		20,327.54	2,472.46 to 1928
	7,461.50	13,173.24		13,173.24	6,288.26 to 1928
	300.00	56.05		56.05	3,202.63 to 1928
	1,575.00	58.65		58.65	5,544.18 to 1928
	13,095.58	6,060.64		6,060.64	11,224.65 to 1928
		417.47		417.47	212.12 lapsed
		761.75		761.75	746.28 lapsed
		656.99		656.99	543.01 to 1928
		1,800.00		1,800.00	700.00 to 1928
	551.25	637.92		637.92	
		20.06	431.16	451.22	
		15,461.13		15,461.13	538.87 to 1928
		5,173.19	279.06	5,452.25	4,547.75 to 1928
	279.06	10,269.06		10,269.06	10.00 to 1928
		340.31		340.31	156.16 lapsed
		448.54		448.54	784.81 lapsed
		911.66		911.66	2.83 lapsed
	542,370.00	542,370.00		542,370.00	

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Reserve to Retire Highway Loan Bonds			231,000.00
Accrued Interest—Soldiers' Bonus Bonds	86,250.00		
Balance from 1926	14,935.00		
Reserve to Retire Soldiers' Bonus Bonds	300,000.00		
Balance from 1926	1,000.00		
Accrued Interest—State Pier Bonds	46,000.00		
Balance from 1926	660.00		
Accrued Interest—War Loan Bonds	33,000.00		
Balance from 1926	27,647.31		
Reserve to Retire War Loan Bonds	50,000.00		
Accrued Interest—Kennebec Bridge Loan Bonds		5,552.25	18,880.00
CHARITABLE, BENEVOLENT AND EDUCATIONAL INSTITUTIONS			
Augusta General Hospital	\$10,000.00		
Bangor Anti-tuberculosis Association	2,200.00		
Bar Harbor Medical & Surgical Hospital	2,000.00		
Bath City Hospital	2,000.00		
Calais Hospital	1,250.00		
Central Maine General Hospital	8,000.00		
Charles A. Dean Hospital	1,800.00		
Children's Heart Work Society	2,000.00		
Children's Aid Society	2,800.00		
Children's Hospital	45,000.00		
Eastern Maine General Hospital	15,000.00		
Eastern Maine Orphans' Home	2,000.00	128.00	
Franklin Hospital	500.00		
Gardiner General Hospital	1,400.00		
Girls' Orphanage	4,000.00		
Good Samaritan Home	4,500.00		
Healy Asylum	6,000.00		
Home for Aged Women, Belfast	300.00		
Home for Aged Women, Rockland	300.00		
Knox County General Hospital	1,500.00		
Madigan Memorial Hospital	1,500.00		
Maine Children's Home Society	5,000.00		
Maine Eye and Ear Infirmary	6,000.00		
Maine General Hospital	15,000.00		
Maine Institution for the Blind	16,000.00		
Maine Mission for the Deaf	200.00		
Northern Maine General Hospital	4,000.00		
Presque Isle General Hospital	4,000.00		
Rumford Hospital Association	1,500.00		
St. Elizabeth's Asylum and Holy Innocents' Home	5,500.00		
St. Louis Home & School for Boys	2,000.00		
St. Mary's General Hospital	8,000.00		
Sisters' Hospital	5,000.00	187.00	

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	281,000.00	281,000.00	.....	281,000.00	
.....		84,277.50	.....	84,277.50	16,907.50 to 1928
.....		300,000.00	.....	300,000.00	1,000.00 to 1928
.....		46,400.00	.....	46,400.00	260.00 to 1928
.....		34,320.00	.....	34,320.00	26,327.31 to 1928
.....		50,000.00	.....	50,000.00	
.....	24,432.25	19,520.00	.....	19,520.00	4,912.25 to 1928
.....		9,896.00	.....	9,896.00	\$104.00 to 1928
.....		2,200.00	.....	2,200.00	
.....		2,000.00	.....	2,000.00	
.....		2,000.00	.....	2,000.00	
.....		1,250.00	.....	1,250.00	
.....		8,000.00	.....	8,000.00	
.....		1,107.50	.....	1,107.50	692.50 to 1928
.....		1,966.77	.....	1,966.77	33.23 to 1928
.....		2,345.12	.....	2,345.12	454.88 to 1928
.....		42,179.55	.....	42,179.55	2,820.45 to 1928
.....		15,000.00	.....	15,000.00	
.....	128.00	2,000.00	.....	2,000.00	128.00 to 1928
.....		438.00	.....	438.00	62.00 to 1928
.....		1,065.00	.....	1,065.00	335.00 to 1928
.....		4,000.00	.....	4,000.00	
.....		3,875.38	.....	3,875.38	624.62 to 1928
.....		6,000.00	.....	6,000.00	
.....			.....		300.00 to 1928
.....		150.00	.....	150.00	150.00 to 1928
.....			.....		1,500.00 to 1928
.....		241.50	.....	241.50	1,258.50 to 1928
.....		2,839.36	.....	2,839.36	2,160.64 to 1928
.....		6,000.00	.....	6,000.00	
.....		15,000.00	.....	15,000.00	
.....		12,738.00	.....	12,738.00	3,262.00 to 1928
.....		150.00	.....	150.00	50.00 to 1928
.....		3,037.50	.....	3,037.50	962.50 to 1928
.....		4,000.00	.....	4,000.00	
.....		750.00	.....	750.00	750.00 to 1928
.....		3,072.00	.....	3,072.00	2,428.00 to 1928
.....		1,379.90	.....	1,379.90	620.10 to 1928
.....		6,574.50	.....	6,574.50	1,425.50 to 1928
.....	187.00	5,187.00	.....	5,187.00	

STANDING OF APPROPRIATIONS—Continued

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Temporary Home for Women and Children	\$3,000.00		
Trull Hospital Aid Association	500.00		
Waldo County General Hospital	1,000.00		
Webber Hospital Association	4,000.00		
York County Children's Aid Society	2,000.00		
York Hospital	1,200.00		
Bath City Hospital, 1926	120.71		
Charles A. Dean Hospital, 1926	544.00		
Children's Heart Work Society, 1926	30.50		
Children's Aid Society, 1926	877.29		
Children's Hospital, 1926	4,530.10		
Eastern Maine Orphans' Home, 1926	172.69		
Gardiner General Hospital, 1926	684.00		
Healy Asylum, 1926	17.00		
Home for Aged Women, Rockland, 1926	150.00		
Knox County General Hospital, 1926	1,500.00		
Maine Children's Home Society, 1926	1,633.14		
Maine General Hospital, 1926	271.33		
Maine Institution for the Blind, 1926	2,773.00		
Northern Maine General Hospital, 1926	1,157.50		
Presque Isle General Hospital, 1926	1,172.50		
Rumford Hospital Association, 1926	750.00		
St. Elizabeth's Asylum and Holy Innocents' Home, 1926	1,928.97		
Sisters' Hospital, 1926	47.40		
Temporary Home for Women and Children, 1926	249.21		
Waldo County General Hospital, 1926	1.50		
York County Children's Aid Society, 1926	114.25		
York Hospital, 1926	496.20		
Eastern Maine General Hospital, 1926		\$118.50	
COMMISSIONER OF AGRICULTURE			
Salary and Clerk Hire	32,000.00	2,200.00	
General Office Expenses	12,000.00		
Aid to Agricultural Societies and Fairs	24,860.28	104.70	\$141.55
Certification of Seed	15,000.00	26,557.56	
Control and Suppression of European Corn Borer	7,500.00	56.00	
Division of Animal Industry	75,000.00	20,489.90	
Division of Inspections	8,000.00	15,710.52	
Division of Markets and Shipping Point Inspections	10,000.00	24,283.72	
Division of Plant Industry	20,000.00		
Farmers' Institutes and Dairymen's Conference	4,000.00		
Maine Seed Improvement Association	1,000.00		
Study and Control of the Fruit or Blueberry Fly, Balance from 1926	6,097.31		
Blueberry Inspection Service		1,560.70	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$3,000.00		\$3,000.00	
		430.00		430.00	\$70.00 to 1928
		535.00		535.00	465.00 to 1928
		2,089.51		2,089.51	1,910.49 to 1928
		1,651.21		1,651.21	348.79 to 1928
		397.50		397.50	802.50 to 1928
		120.71		120.71	
		544.00		544.00	
		30.50		30.50	
		183.00		183.00	694.29 lapsed
		4,530.10		4,530.10	
		168.28		168.28	4.41 lapsed
		684.00		684.00	
		17.00		17.00	
		150.00		150.00	
		1,500.00		1,500.00	
		440.36		440.36	1,192.78 lapsed
\$179.70	\$179.70	179.70		179.70	271.33 lapsed
		1,151.00		1,151.00	1,622.00 lapsed
		1,157.50		1,157.50	
		1,172.50		1,172.50	
		750.00		750.00	
		1,410.50		1,410.50	518.47 lapsed
					47.40 lapsed
		249.21		249.21	
					1.50 lapsed
		114.25		114.25	
		387.00		387.00	109.20 lapsed
	118.50	118.50		118.50	
	2,200.00	32,202.20		32,202.20	1,997.80 to 1928
		10,840.41	\$141.55	10,981.96	1,018.04 to 1928
	246.25	22,601.50		22,601.50	2,505.03 to 1928
	26,557.56	23,665.83		23,665.83	17,891.73 to 1928
	56.00	7,443.24		7,443.24	112.76 to 1928
	20,489.90	81,200.43		81,200.43	14,289.47 to 1928
	15,710.52	21,844.22		21,844.22	1,866.30 to 1928
	24,283.72	28,333.76		28,333.76	5,949.96 to 1928
		19,993.24		19,993.24	6.76 to 1928
		3,858.61		3,858.61	141.39 to 1928
		999.20		999.20	.80 to 1928
		3,098.22		3,098.22	2,999.09 to 1928
	1,560.70	1,532.15		1,532.15	28.55 to 1928

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Compensation for Injuries Received.....			
Salary and Clerk Hire, 1926.....	\$645.16		
General Office Expenses, 1926.....	2,284.05		
Division of Plant Industry, 1926.....	1,161.10		
Division of Markets and Shipping Point Inspections, 1926.....	431.21	\$763.13	
Division of Inspections, 1926.....	3,453.74		
Division of Animal Industry, 1926.....	15,803.39		
Aid to Agricultural Societies and Fairs, 1926....	494.07		
Farmers' Institutes and Dairymen's Conference, 1926.....	323.26		
Maine Seed Improvement Association, 1926....	31.32		
Certification of Seed, 1926.....	15,712.20	5,800.20	
Control and Suppression of European Corn Borer, 1926.....	5.05		\$13.78
Blueberry Inspection Service, 1926.....	195.00		
COMMISSIONERS OF PHARMACY			
Per Diem and Expenses.....	1,000.00	} 506.00	
Balance from 1926.....	951.36		
COMMISSIONERS ON UNIFORM LEGISLATION			
Conference of Commissioners and Expenses....	500.00		
Conference of Commissioners and Expenses, 1926	192.07		
COUNTY ATTORNEYS			
Salaries.....	19,250.00	150.00	
Salaries, 1926.....	53.02		
DEPARTMENT OF LABOR AND INDUSTRY			
Salary and Clerk Hire.....	7,500.00		
General Office Expenses.....	3,600.00		
Salary and Clerk Hire, 1926.....	150.67		
General Office Expenses, 1926.....	213.65		12.32
DIRECTORS OF PORT OF PORTLAND			
Rebuilding Steamship Sheds.....			2,458.64
Compensation for Injuries Received.....			
Unpaid Insurance Premiums on State Pier and Sheds.....		3,000.00	
Rebuilding Steamship Sheds, 1926.....	2,458.64		
Claims not paid, account Salaries and Expenses, 1926.....	265.96		
EXAMINING BOARDS			
Board of Accountancy, Bal. from 1926.....	174.29		
Board of Bar Examiners, Bal. from 1926.....	105.37	900.00	
Board of Chiropractic, Bal. from 1926.....	39.39	242.00	
Board of Dental Examiners, Bal. from 1926....	826.34	276.00	

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
\$421.11	\$421.11	\$421.11		\$421.11	
62.32	62.32	707.48		707.48	
		1,648.93	\$13.78	1,662.71	\$621.34 lapsed
		1,158.54		1,158.54	2.56 lapsed
	763.13	696.67		696.67	497.67 lapsed
		2,730.67		2,730.67	723.07 lapsed
150.00	150.00	12,738.94		12,738.94	3,214.45 lapsed
		493.24		493.24	.83 lapsed
		53.85		53.85	269.41 lapsed
					31.32 lapsed
	5,800.20	1,873.62		1,873.62	19,638.78 lapsed
	13.78	18.83		18.83	
		130.00		130.00	65.00 lapsed
	506.00	1,351.65		1,351.65	1,105.71 to 1928
		353.95		353.95	146.05 to 1928
					192.07 lapsed
	150.00	19,395.00		19,395.00	5.00 to 1928
					53.02 lapsed
		6,784.00		6,784.00	716.00 to 1928
		2,771.12		2,771.12	828.88 to 1928
		96.39	12.32	108.71	41.96 lapsed
	12.32	225.97		225.97	
	2,458.64	2,458.64		2,458.64	
886.00	886.00	883.10		883.10	2.90 lapsed
	3,000.00				3,000.00 to 1928
			2,458.64	2,458.64	
					265.96 lapsed
		67.91		67.91	106.38 to 1928
	900.00	782.51		782.51	222.86 to 1928
	242.00	118.55		118.55	162.84 to 1928
	276.00	1,060.40		1,060.40	41.94 to 1928

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Board of Embalming Examiners, Bal. from 1926	\$2,938.27	\$510.00	
Board of Optometry, Bal. from 1926	244.56	505.00	
Board of Osteopathy, Bal. from 1926	423.93	900.00	
Board of Registration of Medicine, Bal. from 1926	279.82	1,324.00	
Board of Registration of Nurses, Bal. from 1926	1,062.57	1,371.77	
Board of Veterinary Examiners, Bal. from 1926	111.10		
EXECUTIVE DEPARTMENT			
Salary and Clerk Hire	26,500.00		
General Office Expenses	9,000.00	6.38	\$1,330.00
Burial Expenses of Soldiers, Sailors and Widows of Soldiers and Sailors	12,500.00		
Compilation and Publication of Data Concerning the Resources of the State	25,000.00		
Contingent Fund of the Governor and Council	10,000.00		5,000.00
Education of the Blind	8,000.00		
Examination and Commitment of Insane State Beneficiaries	500.00		
Expense in Pardon Hearings	500.00		
Insurance on State House and Contents	14,500.00		
Pay Roll of Council and Visiting Committees	7,500.00		2,000.00
Pension for Rena Cooley	300.00		
Retiring and Pensioning Employees of the State	6,000.00		
Soldiers' Pensions	100,000.00		
Support of Needy Blind	90,000.00	1,444.25	3,690.45
Support of Paupers and Other Dependent Persons	125,000.00	318.49	10.25
Special Pensions			
Expenses of Committee Sesqui-centennial Anniversary			
Return Premiums on State House Insurance Cancelled		24.40	
Investigation of Hearing of Kennebec County Sheriff, 1926			
Salary and Clerk Hire, 1926	994.09		
General Office Expenses, 1926	1,338.71		
Payroll of Council and Visiting Committees, 1926	.90		624.22
Contingent Fund of the Governor and Council, 1926	409.21		
Examination and Commitment of Insane State Beneficiaries, 1926	329.73		
Soldiers' Pensions, 1926	48,105.85		
Support of Paupers, 1926	26,952.71	40.00	18,300.59
Support of Needy Blind, 1926	501.09		

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	\$510.00	\$332.60	.....	\$332.60	\$3,115.67 to 1928
.....	505.00	462.17	.....	462.17	287.39 to 1928
.....	900.00	406.58	.....	406.58	917.35 to 1928
.....	1,324.00	1,006.08	.....	1,006.08	597.74 to 1928
.....	1,371.77	1,620.41	.....	1,620.41	813.93 to 1928
.....		22.45	.....	22.45	88.65 to 1928
.....		23,960.97	2,500.00	26,460.97	39.03 to 1928
.....	1,336.38	9,830.01	.....	9,830.01	506.37 to 1928
.....		2,241.85	8,190.45	10,432.30	2,067.70 to 1928
.....		23,565.46	.....	23,565.46	1,434.54 to 1928
.....	5,000.00	14,993.79	.....	14,993.79	6.21 to 1928
.....		3,058.35	1,000.00	4,058.35	3,941.65 to 1928
.....		384.23	.....	384.23	115.77 to 1928
.....		70.00	.....	70.00	430.00 to 1928
.....		4,493.84	.....	4,493.84	10,006.16 to 1928
.....	2,000.00	9,011.15	.....	9,011.15	488.85 to 1928
.....		300.00	.....	300.00	
.....		4,769.40	.....	4,769.40	1,230.60 to 1928
.....		67,913.03	.....	67,913.03	32,086.97 to 1928
.....	5,134.70	95,124.45	10.25	95,134.70	
.....	328.74	97,324.60	12,000.00	109,324.60	16,004.14 to 1928
\$450.00	450.00	450.00	.....	450.00	
400.00	400.00	238.74	.....	238.74	161.26 to 1928
.....	24.40	.....	.....	.....	24.40 to 1928
1,093.70	1,093.70	1,093.70	.....	1,093.70	
.....		683.81	310.28	994.09	
.....		978.20	350.00	1,328.20	10.51 lapsed
.....	624.22	625.12	.....	625.12	
.....		406.03	.....	406.03	3.18 lapsed
.....		40.58	289.15	329.73	
.....		30,344.12	.....	30,344.12	17,761.73 lapsed to War Bonds Sinking Fund
.....	18,340.59	45,013.05	.....	45,013.05	280.25 lapsed
.....		126.45	374.64	501.09	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Education of the Blind, 1926.....	4,065.32		
Burial Expenses of Soldiers, Sailors and Widows of Soldiers and Sailors, 1926....	5,098.50		
Expenses in Pardon Hearings, 1926.....	500.00		
Retiring and Pensioning Employees of the State, 1926.....	2,202.53		
Compilation and Publication of Data Concerning the Resources of the State, 1926	169.29		1,653.38
Pension for Rena Cooley, 1926.....	100.00		
FOREST COMMISSIONER			
Salary and Clerk Hire.....	4,300.00		1,300.00
General Office Expenses.....	2,500.00		900.00
Administration of Public Lands.....	500.00		
Control of White Pine Blister Rust.....	5,000.00	61.00	
Public Instruction in Forestry.....	10,000.00		
Purchase of Land and General Forestry Purposes	7,500.00		
Balance from 1926.....	4,229.49	3,838.78	
State Forest Nursery.....	1,000.00	1,695.61	
Maine Forestry District, Bal. from 1926.....	143,815.23	27,158.77	167,477.17
Upkeep, Improvements and Re-forestation of Fort Knox Property, Bal. from 1926.....	501.00		
Compensation for Injuries Received.....			
Salary and Clerk Hire, 1926.....	70.00		
General Office Expenses, 1926.....	760.76	7.02	
Public Instruction in Forestry, 1926.....	266.54		
State Forest Nursery, 1926.....	1,086.84		
Control of White Pine Blister Rust, 1926.....	1,236.05	29.00	
Administration of Public Lands, 1926.....	163.80		
INDUSTRIAL ACCIDENT COMMISSION			
Salary and Clerk Hire.....	20,500.00		
General Office Expenses.....	10,000.00	386.67	
Salary and Clerk Hire, 1926.....	533.10	8.24	
General Office Expenses, 1926.....	1,185.72	22.24	
INLAND FISH AND GAME COMMISSIONER			
Salary and Clerk Hire.....	15,500.00		
Bal. from 1926.....	530.67		
General Office Expenses.....	7,000.00		886.64
Aid in Screening Lakes and Ponds.....			8,153.62
Bounty on Bob Cats, Bal. from 1926.....	630.00		8,000.00
Feeding Pools at Fish Hatcheries.....	10,000.00		
Bal. from 1926.....	888.59		
Fish Hatcheries, Protection of Game, etc.....	152,500.00		
Bal. from 1926.....	23,107.55	18.37	45,142.54
Compensation for Injuries Received.....			
Aid in Screening Lakes and Ponds, 1926.....	13,453.62		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended.
		\$3,441.33	623.99	\$4,065.32	
\$90.00	\$90.00	890.00	4,257.60	5,147.60	\$40.90 lapsed
			500.00	500.00	
			2,202.53	2,202.53	
	1,653.38	1,822.67		1,822.67	
		100.00		100.00	
	1,300.00	5,439.00		5,439.00	161.00 to 1928
	900.00	3,310.19		3,310.19	89.81 to 1928
		45.00		45.00	455.00 to 1928
	61.00	3,937.87		3,937.87	1,123.13 to 1928
		9,239.05		9,239.05	760.95 to 1928
	3,838.78	15,010.65		15,010.65	557.62 to 1928
	1,695.61	1,582.70	400.00	1,982.70	712.91 to 1928
	194,635.94	180,000.00		180,000.00	158,451.22 to 1928
		126.62		126.62	374.38 to 1928
61.84	61.84	61.84		61.84	
		69.44		69.44	.56 lapsed
	7.02	295.49	472.29	767.78	
		110.44	156.10	266.54	
		13.00	1,045.00	1,058.00	28.84 lapsed
	29.00	1,230.09		1,230.09	34.96 lapsed
			126.61	126.61	37.19 lapsed
		19,256.99		19,256.99	1,243.01 to 1928
	386.67	8,306.97		8,306.97	2,079.70 to 1928
	8.24	287.78		287.78	253.56 lapsed
	22.24	733.35		733.35	474.61 lapsed
		15,133.66		15,133.66	897.01 to 1928
	886.64	7,850.25		7,850.25	36.39 to 1928
	8,153.62				8,153.62 to 1928
	8,000.00	6,610.00		6,610.00	2,020.00 to 1928
		7,508.36		7,508.36	3,380.23 to 1928
	45,160.91	191,185.52	8,886.64	200,072.16	20,696.30 to 1928
1,080.40	1,080.40	1,005.56		1,005.56	74.84 lapsed
		5,300.00	8,153.62	13,453.62	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Repairs and Improvements at Lake Megunticook, 1926.....	\$17.33		
INSURANCE COMMISSIONER			
Salary and Clerk Hire.....	10,500.00		
General Office Expenses.....	3,500.00	\$67.93	
Salary and Clerk Hire, 1926.....	353.02		
General Office Expenses, 1926.....	689.70		\$215.98
LEGISLATIVE DEPARTMENT			
Appropriation for Department.....	193,000.00	185.55	
Payroll of the House.....			
Payroll of the Senate.....			
Books, Stationery, etc.....			
Printing and Binding.....			
Contingent Expenses of Committees.....			
Contingent Expenses of the Legislature.....			
Budget Committee.....	2,000.00		
MAINE STATE LIBRARY			
Salary and Clerk Hire.....	16,000.00		
Maintenance and General Office Expenses.....	8,500.00	902.93	568.22
Ancient Vital Statistics.....	1,000.00		
Binding Public Documents.....	700.00		
Donations for Founding Free Public Libraries.....	100.00		26.08
Free Public Libraries.....	12,000.00		
Reports of Judicial Decisions.....	2,400.00		19.00
Traveling Libraries.....	6,500.00	1,267.65	
History of Presque Isle, Bal. from 1926.....	500.00		
Salary and Clerk Hire, 1926.....	402.47		
Maintenance and General Office Expenses, 1926.....	912.90	21.15	
Traveling Libraries, 1926.....	332.12		
History of Town of Dresden, 1926.....	500.00		
"Music and Musicians of Maine," 1926.....	500.00		
History of Town of Winthrop, 1926.....	490.00		
Donations for Founding Free Public Libraries, 1926.....	100.00		
Free Public Libraries, 1926.....	17.01		
MISCELLANEOUS			
Bates College for Forestry Purposes.....	4,500.00		
Damage by Dogs and Wild Animals to Domestic Animals.....	35,000.00		34,999.71
Departmental Stationery.....			13,159.26
Dog Licenses to be Refunded, Bal. from 1926.....	20,674.22		
Erection of Storehouse, Bal. from 1926.....	2,658.00		
Memorial Bridge Loan, Bal. from 1926.....	2,241.26		
New Equipment and Completion of Office Building and Storehouse, Bal. from 1926.....	387.60		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
			\$17.33	\$17.33	
		\$7,957.85		7,957.85	\$2,542.15 to 1928
	\$67.93	2,573.47		2,573.47	994.46 to 1928
		137.04	215.98	353.02	
	215.98	816.26		816.26	89.42 lapsed
\$4,000.00	4,185.55				464.86 to 1928
		74,826.00		74,826.00	
		23,106.00		23,106.00	
		3,302.19		3,302.19	
		46,729.63		46,729.63	
		34,373.70		34,373.70	
		14,383.17		14,383.17	
		1,769.27		1,769.27	230.73 to 1928
		15,365.08		15,365.08	634.92 to 1928
	1,471.15	9,128.05	19.00	9,147.05	824.10 to 1928
		1,000.00		1,000.00	
	26.08	116.73		116.73	700.00 to 1928
		11,916.60		11,916.60	9.35 to 1928
	19.00	2,419.00		2,419.00	83.40 to 1928
	1,267.65	6,568.98		6,568.98	1,198.67 to 1928
		179.98	222.49	402.47	500.00 to 1928
	21.15	656.88	277.17	934.05	
		280.69	51.43	332.12	
		490.00		490.00	500.00 lapsed
		73.80	26.20	100.00	
			17.01	17.01	
					4,500.00 to 1928
	34,999.71	34,999.71		34,999.71	35,000.00 to 1928
2,389.41	15,548.67	15,548.67		15,548.67	
		20,590.29		20,590.29	40.33 } outstanding
		2,149.04		2,149.04	43.60 } lapsed
		1,998.64		1,998.64	508.96 to 1928
					242.62 to 1928
		387.60		387.60	

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Old Military Reservations and Care of.....	\$5,000.00	} \$230.00	
Old Forts, Bal. from 1926.....	844.58		
Property Exempt from Taxation.....	2,000.00		
Railroad and Telegraph Tax.....	150,000.00		\$3,740.21
State of Maine Building at Eastern States' Exposition, Bal. from 1926.....	1,597.06		
War Purposes, Bal. from 1926.....	896.30		
Fuel Administration.....			
Participation of the State of Maine in the Eastern States' Exposition.....			
Maine Development Association.....		500.00	
Property Exempt from Taxation, 1926.....	500.00		
Railroad and Telegraph Tax, 1926.....	3,740.21		
Bates College for Forestry Purposes, 1926.....	4,500.00		
Fuel Administrator, 1926.....			
PASSAMOQUODDY TRIBE OF INDIANS			
General Expenses, Peter Dana's Point.....	7,419.00		1,007.67
General Expenses, Pleasant Point.....	17,311.00		
Re-building Church at Pleasant Point.....		6,000.00	
General Expenses, 1926.....	602.27		
PENOBSCOT TRIBE OF INDIANS			
General Expenses.....	25,335.55		
General Expenses, 1926.....	1,928.91		
PUBLIC UTILITIES COMMISSION			
Salary and Clerk Hire.....	44,500.00		
General Office Expenses.....	12,500.00	9.22	
Aid to Navigation.....	1,250.00		
Grade Crossings.....	10,000.00	} 35.50	600.00
Balance from 1926.....	25,825.39		
Water Resources.....	5,000.00		
Automatic Signals and Obstructions at Grade Crossings.....			
Compensation for Injuries Received.....			
Salary and Clerk Hire, 1926.....	2,000.26		
General Office Expenses, 1926.....	3,153.10		
Water Resources, 1926.....	622.73		
Aid to Navigation, 1926.....	200.72		
Hydrographic and Geological Surveys, 1926.....	981.04		
Hydrographic and Geological Surveys.....	5,000.00		3,500.00
SEA AND SHORE FISHERIES			
Salary and Clerk Hire.....	\$5,000.00		
General Office Expenses.....	3,000.00		
Pay and Expenses of Wardens.....	40,000.00		1,402.00
Propagation of Shell Fish.....	2,500.00		

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	\$230.00	\$1,661.98	\$1,000.00	\$2,661.98	\$3,412.60 to 1928
.....	.....	1,511.91	.....	1,511.91	488.09 to 1928
\$9,082.00	12,822.21	162,781.21	.....	162,781.21	41.00 outstanding
.....	.....	1,503.43	.....	1,503.43	93.63 to 1928
.....	.....	350.00	.....	350.00	546.30 to 1928
1,984.32	1,984.32	944.75	.....	944.75	1,039.57 to 1928
400.00	400.00	302.16	.....	302.16	97.84 to 1928
.....	500.00	.....	.....	.....	500.00 to 1928
.....	.....	.....	.....	.....	500.00 lapsed
.....	.....	.....	3,740.21	3,740.21	.....
1,615.68	1,615.68	1,615.68	.....	1,615.68	4,500.00 lapsed
517.50	1,525.17	8,278.84	.....	8,278.84	665.33 to 1928
.....	.....	16,303.33	1,007.67	17,311.00	.....
.....	6,000.00	.....	.....	.....	6,000.00 to 1928
3,573.44	3,573.44	3,532.80	.....	3,532.80	642.91 lapsed
4,000.00	4,000.00	26,397.33	.....	26,397.33	2,938.22 to 1928
1,800.61	1,800.61	3,729.52	.....	3,729.52	.....
.....	.....	40,340.26	2,000.00	42,340.26	2,159.74 to 1928
.....	9.22	8,203.69	2,100.00	10,303.69	2,205.53 to 1928
.....	.....	884.73	.....	884.73	365.27 to 1928
.....	.....	2,666.92	.....	2,666.92	33,158.47 to 1928
.....	635.50	5,223.79	.....	5,223.79	411.71 to 1928
75.36	75.36	75.11	.....	75.11	.25 to 1928
15.00	15.00	15.00	.....	15.00	.....
.....	.....	1,009.70	.....	1,009.70	990.56 lapsed
12.00	12.00	2,130.97	.....	2,130.97	1,034.13 lapsed
.....	.....	576.24	.....	576.24	46.49 lapsed
5.48	5.48	5.48	.....	5.48	200.72 lapsed
.....	.....	865.45	.....	865.45	115.59 lapsed
.....	3,500.00	3,226.34	.....	3,226.34	5,273.66 to 1928
.....	.....	4,255.17	.....	4,255.17	744.83 to 1928
.....	.....	2,834.54	.....	2,834.54	165.46 to 1928
.....	1,402.00	39,994.56	.....	39,994.56	1,407.44 to 1928
.....	.....	2,238.05	.....	2,238.05	261.95 to 1928

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Purchase of Seed Lobsters.....	\$12,000.00		\$1,000.00
Salary and Clerk Hire, 1926.....	943.33		41.17
General Office Expenses, 1926.....	578.98		
Pay and Expenses of Wardens, 1926.....	542.87		900.00
Purchase of Seed Lobsters, 1926.....	.43		
Propagation of Shell Fish, 1926.....	955.43		
SECRETARY OF STATE			
Salary and Clerk Hire.....	13,000.00		
General Office Expenses.....	3,500.00		
Advertising Franchise Tax.....	1,000.00		58.34
Advertising Laws.....	6,500.00		
Aircraft Registration.....		\$107.00	
Ballot Boxes for Towns.....	150.00		
Expenses of Australian Ballot, September Election.....	13,000.00		76.24
Expenses of Primary Election.....	500.00		
Expenses of Special Primary and General Elections.....			5,304.29
Special Waterville and Biddeford Elections.....			113.06
Circus Licenses.....		1,000.00	
Salary and Clerk Hire, 1926.....	546.23		
General Office Expenses, 1926.....	1,755.01		
Advertising Franchise Tax, 1926.....	268.86		
Expenses of Primary Election, 1926.....	6,023.16		650.00
Ballot Boxes for Towns, 1926.....	94.81		
Special Election, 1926.....	287.31		
Aircraft Registration, 1926.....	354.10		
Circus Licenses, 1926.....	2,000.00		
SOLDIERS' BONUS BOARD			
Soldiers' Bonus Fund, Bal. from 1926.....	14,393.15		
STATE AUDITOR			
Salary and Clerk Hire.....	27,500.00		
General Office Expenses.....	5,500.00	113.90	700.00
Collection and Investigation of Claims, Balance from 1926.....	288.67	2,034.23	1,587.18
Traffic Bureau, Balance from 1926.....	292.43	1,203.52	
Uniform Accounting, Balance from 1926.....	694.55	7,723.80	1,000.00
Salary and Clerk Hire, 1926.....	1,242.90		
General Office Expenses, 1926.....	1,642.82		
STATE BOARD OF ARBITRATION AND CONCILIATION			
Per Diem and Expenses.....	200.00		
Per Diem and Expenses, 1926.....	200.00		

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	\$1,000.00	\$12,998.55	.....	\$12,998.55	\$1.45 to 1928
\$21.94	63.11	106.44	\$900.00	1,006.44	
.....		523.91	41.17	565.08	13.90 lapsed
.....	900.00	1,441.52	.....	1,441.52	1.35 lapsed
.....		954.60	.....	954.60	.43 lapsed
.....					.83 lapsed
.....		12,226.47	.....	12,226.47	773.53 to 1928
.....		2,510.49	130.04	2,640.53	859.47 to 1928
.....	58.34	1,058.34	.....	1,058.34	
.....		6,224.48	.....	6,224.48	275.52 to 1928
.....	107.00	10.00	.....	10.00	97.00 to 1928
.....		10.00	.....	10.00	140.00 to 1928
27.00	103.24	13,103.24	.....	13,103.24	
.....		90.74	409.26	500.00	
3,864.00	9,168.29	9,168.29	.....	9,168.29	
.....	113.06	113.06	.....	113.06	
.....	1,000.00	.....	.....	.....	1,000.00 to 1928
.....		178.44	367.79	546.23	
.....		354.19	1,400.82	1,755.01	
.....		.....	268.86	268.86	
.....	650.00	5,634.19	1,038.97	6,673.16	
.....		.....	94.81	94.81	
.....		.....	287.31	287.31	
.....		150.03	204.07	354.10	
.....		.....	2,000.00	2,000.00	
.....		2,800.00	.....	2,800.00	11,593.15 to 1928
.....		24,224.03	1,700.00	25,924.03	1,575.97 to 1928
1,000.00	1,813.90	5,997.62	1,000.00	6,997.62	316.28 to 1928
508.33	4,129.74	4,418.41	.....	4,418.41	
.....	1,203.52	1,000.00	.....	1,000.00	495.95 to 1928
.....	8,723.80	8,035.73	.....	8,035.73	1,382.62 to 1928
.....		359.10	150.00	509.10	733.80 lapsed
.....		1,095.64	.....	1,095.64	547.18 lapsed
.....					
.....					200.00 to 1928
.....					200.00 lapsed

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
STATE BOARD OF CHARITIES AND CORRECTIONS			
Salary and Clerk Hire.....	\$10,000.00		
General Office Expenses.....	7,500.00	\$9.69	
Aid to Mothers with Dependent Children.....	100,000.00		
Board and Care of Neglected Children.....	180,000.00	3,506.70	\$285.00
Salary and Clerk Hire, 1926.....	401.00		
General Office Expenses, 1926.....	1,883.21		
Aid to Mothers with Dependent Children, 1926.....	32,778.70		
Board and Care of Neglected Children, 1926....	2,193.22	389.01	
STATE COMMISSIONER OF EDUCATION			
Salary and Clerk Hire.....	25,000.00		1,178.06
General Office Expenses.....	14,000.00	5.00	2,085.85
Aid to Academies.....	25,000.00		
Interest on Lands Reserved.....	33,000.00		3,000.00
Interest on Trust Funds.....	590.00		
Normal Schools and Training School.....	200,000.00	27,887.03	
Normal School Upkeep and Extensions.....	60,000.00		
Balance from 1926.....	17,966.20		
Pension for Katherine H. Mara.....	300.00		
Pensions for Retired Teachers.....	60,000.00	212.50	7,000.00
Registration of Teachers.....	500.00	536.00	
Schooling of Children in Unorganized Townships.....	35,000.00	873.50	665.00
State Certification of Teachers.....	1,000.00		
State School Fund.....	1,947,751.56	150.00	6,213.64
Summer Schools.....	7,000.00		
Superintendence of Towns Comprising			
School Unions.....	142,000.00	875.00	250.00
Teachers' Meetings.....	4,000.00		7,491.55
Training Rural Teachers.....	32,000.00		
Vocational Education.....	20,000.00	5,710.24	2,160.27
Anson Academy.....	2,500.00		
Aroostook Central Institute.....	1,000.00		
Berwick Academy.....	1,000.00		
Bluehill—Geo. Stevens Academy.....	1,200.00		
Bridgton Academy.....	3,000.00		
Bridgewater Classical Academy.....	800.00		
Cherryfield Academy.....	1,000.00		
Eastern Maine Institute.....	1,800.00		
Erskine Academy.....	500.00		
Freedom Academy.....	2,000.00		
Fryeburg Academy.....	1,800.00		
Gould Academy.....	1,000.00		
Hampden Academy.....	2,500.00		
Hartland Academy.....	1,500.00		
Higgins Classical Institute.....	1,000.00		

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$7,546.50		\$7,546.50	\$2,458.50 to 1928
	\$9.69	6,402.59		6,402.59	1,107.10 to 1928
		77,706.63		77,706.63	22,293.37 to 1928
\$110,000.00	113,791.70	284,719.74		284,719.74	9,071.96 to 1928
		244.81		244.81	156.19 lapsed
		699.96		699.96	1,183.25 lapsed
60.00	60.00	24,766.14		24,766.14	8,072.56 lapsed
21,165.05	21,554.06	20,851.68	\$285.00	21,136.68	2,610.60 lapsed
	1,178.06	26,177.66		26,177.66	.40 to 1928
	2,090.85	11,155.33		11,155.33	4,935.52 to 1928
		22,000.00		22,000.00	3,000.00 to 1928
	3,000.00	29,581.08	6,213.64	35,794.72	205.28 to 1928
		590.00		590.00	
	27,887.03	225,240.89	50.40	225,291.29	2,595.74 to 1928
		43,740.29	441.15	44,181.44	33,784.76 to 1928
		300.00		300.00	
	7,212.50	50,311.21		50,311.21	16,901.29 to 1928
	536.00	180.01	846.40	1,026.41	9.59 to 1928
	1,538.50	33,451.55		33,451.55	3,086.95 to 1928
		479.35		479.35	520.65 to 1928
	6,363.64	1,931,800.42	331.66	1,932,132.08	15,327.68 } *
		6,937.00		6,937.00	63.00 to 1928
	1,125.00	107,172.87		107,172.87	35,952.13 to 1928
	7,491.55	4,242.26	7,085.85	11,328.11	163.44 to 1928
		27,092.89		27,092.89	4,907.11 to 1928
	7,870.51	15,703.00	2,091.57	17,794.57	10,075.94 to 1928
		2,500.00		2,500.00	
		1,000.00		1,000.00	
		1,000.00		1,000.00	
		1,200.00		1,200.00	
		3,000.00		3,000.00	
		800.00		800.00	
		1,000.00		1,000.00	
		1,800.00		1,800.00	
		500.00		500.00	
		2,000.00		2,000.00	
		1,800.00		1,800.00	
		1,000.00		1,000.00	
		2,500.00		2,500.00	
		1,500.00		1,500.00	
		1,000.00		1,000.00	

*Outstanding.

STANDING OF APPROPRIATIONS—Continued

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Leavitt Institute.....	\$1,500.00		
Lee Academy.....	3,000.00		
Limington Academy.....	800.00		
Lincoln Academy.....	1,000.00		
Litchfield Academy.....	800.00		
Maine Central Institute.....	5,000.00		
Monmouth Academy.....	750.00		
Monson Academy.....	500.00		
Nasson Institute.....	6,000.00		
North Yarmouth Academy.....	1,250.00		
Oak Grove Seminary.....	3,000.00		
Parsonsfield Seminary.....	1,000.00		
Ricker Classical Institute.....	1,500.00		
Somerset Academy.....	750.00		
St. Joseph's Academy.....	2,000.00		
Traip Academy.....	1,250.00		
Washington Academy.....	1,000.00		
Westbrook Seminary.....	2,500.00		
Wilton Academy.....	1,000.00		
Van Buren College.....	4,000.00		
Salary and Clerk Hire, 1926.....	1,499.34		
General Office Expenses, 1926.....	4,643.42		
Superintendence of Towns Comprising School Unions, 1926.....	36,188.95	\$250.00	\$529.93
Aid to Academies, 1926.....	2,250.00		
Summer Schools, 1926.....	400.00		
Schooling of Children in Unorganized Townships, 1926.....	3,538.57	665.00	3,517.50
State Certification of Teachers, 1926.....	136.06		
Teachers' Meetings, 1926.....	817.69		
Normal Schools and Training School, 1926.....	12,782.98	320.69	
Interest on Lands Reserved, 1926.....	222.84		559.85
Pension for Katherine H. Mara, 1926.....	25.00		
Pensions for Retired Teachers, 1926.....	9.11		4,827.93
Training Rural Teachers, 1926.....	3,557.47		
Vocational Education, 1926.....	16,241.47		
Registration of Teachers, 1926.....	1,049.14	70.00	
State School Fund, 1926.....	1,077.30		1,453.99
STATE DEPARTMENT OF HEALTH			
Salary and Clerk Hire.....	33,000.00	1,670.65	
General Office Expenses.....	20,000.00		
Aroostook Test Laboratory.....	2,500.00		
District Health Centers.....	38,000.00		
Maternity and Child Welfare Work.....	10,000.00		
Venereal Diseases.....	14,000.00	571.05	
Salary and Clerk Hire, 1926.....	521.44		79.72
General Office Expenses, 1926.....	3,498.50	2.10	

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....		\$1,500.00		\$1,500.00	
.....		3,000.00		3,000.00	
.....		800.00		800.00	
.....		1,000.00		1,000.00	
.....		800.00		800.00	
.....		5,000.00		5,000.00	
.....		750.00		750.00	
.....		500.00		500.00	
.....		6,000.00		6,000.00	
.....		1,250.00		1,250.00	
.....		3,000.00		3,000.00	
.....		1,000.00		1,000.00	
.....		1,500.00		1,500.00	
.....		750.00		750.00	
.....		2,000.00		2,000.00	
.....		1,250.00		1,250.00	
.....		1,000.00		1,000.00	
.....		2,500.00		2,500.00	
.....		1,000.00		1,000.00	
.....		4,000.00		4,000.00	
.....		454.12		454.12	\$1,045.22 †
.....		974.06	\$3,669.36	4,643.42	
.....	\$779.93	36,718.88	250.00	36,968.88	
.....			2,250.00	2,250.00	
.....			400.00	400.00	
.....	4,182.50	7,028.87	665.00	7,693.87	27.20 †
.....		112.11		112.11	23.95 †
.....		44.48	773.21	817.69	
.....	320.69	3,788.64	9,020.46	12,809.10	294.57 †
.....	559.85	782.69		782.69	
.....					25.00 †
.....	4,827.93	4,818.82		4,818.82	18.22 †
.....		10.72	3,546.75	3,557.47	
.....		8,754.71	7,486.76	16,241.47	
.....	70.00		\$1,119.14	1,119.14	
.....	1,453.99	1,753.37	363.00	2,116.37	414.92 †
.....	1,670.65	31,179.51		31,179.51	3,491.14 to 1928
.....		18,435.94		18,435.94	1,564.06 to 1928
.....		2,218.00		2,218.00	282.00 to 1928
.....		35,630.74		35,630.74	2,369.26 to 1928
.....		9,980.73		9,980.73	19.27 to 1928
.....	571.05	13,835.05		13,835.05	736.00 to 1928
.....	79.72	601.16		601.16	
.....	2.10	3,184.87		3,184.87	315.73 lapsed

†Lapsed to Permanent School Fund.

STANDING OF APPROPRIATIONS—Continued

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Venereal Diseases, 1926.....	\$841.74		
District Health Centers, 1926.....	2,444.65		
Maternity and Child Welfare Work, 1926.....	1,839.69		
Aroostook Test Laboratory, 1926.....	90.49		
STATE HIGHWAY COMMISSION			
Abbot Road.....	2,000.00		
Balance from 1926.....	72.61		
Alexander Road.....	500.00		
Anson Road.....	500.00		
Appleton Road.....	500.00		
Brooks Road.....	1,000.00		
Bowdoinham Road.....	1,000.00		
Brownville Road.....	500.00		
Bristol Road.....	1,500.00		
Benton Road.....	1,500.00		
Belgrade Bridge.....	250.00		
Balance from 1926.....	250.00		
Brunswick Road.....	2,000.00		
Balance from 1926.....	18.13		
Bar Harbor Road.....	500.00		
Brooklin Road.....	750.00		
Bluehill Road.....	1,000.00		
Berwick Road.....	500.00		
Cornville Road.....	1,000.00		
Balance from 1926.....	27.19		
Clifton Road.....	750.00		
Cushing Road.....	1,000.00	\$1,000.00	
Caribou Road.....	1,000.00		
Codyville Plt. Road.....	400.00		
Danforth Road.....	500.00		
Balance from 1926.....	1.00		
Dover & Sangerville Road.....	2,000.00		
Balance from 1926.....	1.33		
Dresden-Richmond Ferry.....	250.00		
Durham Road.....	2,750.00		
Eggemoggin Ferry.....	700.00		
East Machias and Machiasport Bridge.....	500.00		
Embden Road.....	1,000.00		
Eddington Road.....	250.00		
Edgecomb, Boothbay & Boothbay Harbor Road.....	1,500.00		
Fryeburg Road.....	500.00		
Freeman Road.....	1,000.00		
Frenchville and St. Agatha Road.....	1,000.00	1,000.00	
Georgetown Road.....	500.00		
Glenburn Road.....	250.00		
Balance from 1926.....	500.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued

July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$584.07		\$584.07	\$257.67 lapsed
		1,827.72	\$79.72	1,907.44	537.21 lapsed
		764.17		764.17	1,075.52 lapsed
		62.94		62.94	27.55 lapsed
		2,072.61		2,072.61	
		447.29		447.29	52.71 to 1928
		500.00		500.00	
		120.59		120.59	379.41 to 1928
		1,000.00		1,000.00	
		931.56		931.56	68.44 to 1928
		500.00		500.00	
		1,500.00		1,500.00	
		1,500.00		1,500.00	
					500.00 to 1928
		1,952.41		1,952.41	65.72 to 1928
		738.76		738.76	500.00 to 1928
		843.66		843.66	11.24 to 1928
		500.00		500.00	156.34 to 1928
		1,027.19		1,027.19	
		750.00		750.00	
	\$1,000.00	2,000.00		2,000.00	
		1,000.00		1,000.00	
		400.00		400.00	
		496.96		496.96	4.04 to 1928
		2,000.00	1.38	2,001.38	
		250.00		250.00	
		2,750.00		2,750.00	
		700.00		700.00	
		305.39		305.39	194.61 to 1928
		1,000.00		1,000.00	
		250.00		250.00	
		1,498.20	1.80	1,500.00	
		500.00		500.00	
		995.38		995.38	4.62 to 1928
	1,000.00	2,000.00		2,000.00	
		497.00		497.00	3.00 to 1928
					750.00 to 1928

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Garland Road.....	\$500.00	}	.....
Balance from 1926.....	15.99		
Greene Road.....	500.00	}	.....
Balance from 1926.....	19.16		
Gorham Road.....	500.00	.....	.....
Gardiner and Randolph Bridge.....	1,000.00	.....	.....
Gouldsboro Road.....	1,000.00	.....	.....
Haynesville Road.....	500.00	}	.....
Balance from 1926.....	.90		
Hancock Road.....	500.00	.....	.....
Harrington Road.....	500.00	}	.....
Balance from 1926.....	12.96		
Harmony Road.....	1,000.00	.....	.....
Holden Road.....	500.00	.....	.....
Hermon Road.....	500.00	500 00	.....
Hampden Road.....	750 00	750 00	.....
Hebron Road.....	500.00	}	.....
Balance from 1926.....	6.11		
Jerusalem Twp. Road.....	1,000.00	.....	.....
Kennebunk Road to West Kennebunk.....	500.00	.....	.....
Kennebunk Road to Kennebunkport.....	1,750.00	.....	.....
Kossuth Plt. Road.....	400.000	2.00	.....
Lovell Road.....	500.00	.....	.....
Lincoln Road.....	1,750.00	.....	.....
Lyman Road.....	500.00	.....	.....
Milbridge Road.....	500.00	}	.....
Balance from 1926.....	25.31		
Machiasport Road.....	400.00	}	.....
Balance from 1926.....	8.55		
Moro Plt. Bridge.....	1,000.00	.....	.....
Morrill Road.....	500.00	.....	.....
Madison Road.....	1,000.00	.....	.....
Monson Road.....	1,500.00	.....	.....
Mexico Road.....	500.00	.....	.....
Manchester Road.....	250.00	.....	.....
Masardis Bridge.....	500.00	}	.....
Balance from 1926.....	500.00		
Montville Road.....	500.00	.....	.....
Monroe Road.....	750.00	.....	.....
Norridgewock Road.....	1,000.00	.....	.....
New Portland Road.....	1,500.00	.....	.....
Newburg Road.....	500.00	.....	.....
Newcastle and Jefferson Road.....	1,000.00	.....	.....
Oakland Road.....	1,000.00	.....	.....
Oxford County Road.....	500.00	.....	.....
Perry Road.....	500.00	}	.....
Balance from 1926.....	6.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$487.54		\$487.54	\$28.45 to 1928
		516.48	\$2.68	519.16	
		500.00		500.00	
		1,000.00		1,000.00	
		1,000.00		1,000.00	
		500.90		500.90	
		490.37		490.37	9.63 to 1928
		481.07		481.07	31.89 to 1928
		958.65		958.65	41.35 to 1928
		491.20		491.20	8.80 to 1928
	500.00	1,000.00		1,000.00	
	750.00	1,500.00		1,500.00	
		490.34		490.34	15.77 to 1928
			1,000.00	1,000.00	
		500.00		500.00	
		1,750.00		1,750.00	
	2.00	402.00		402.00	
		500.00		500.00	
		1,750.00		1,750.00	
		500.00		500.00	
		525.31		525.31	
		389.52		389.52	19.03 to 1928
					1,000.00 to 1928
		500.00		500.00	
		1,000.00		1,000.00	
		1,500.00		1,500.00	
		500.00		500.00	
		248.16	1.84	250.00	
		947.75		947.75	52.25 to 1928
		500.00		500.00	
		750.00		750.00	
		911.12		911.12	88.88 to 1928
		1,500.00		1,500.00	
		500.00		500.00	
		1,000.00		1,000.00	
		1,000.00		1,000.00	
		494.05		494.05	5.95 to 1928
		504.00		504.00	2.00 to 1928

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Prospect Road.....	\$750.00		
Pittsfield Road.....	500.00		
Phippsburg Road to Popham Beach.....	500.00		
Balance from 1926.....	6.77	\$100.00	
Phippsburg Road to Small Point.....	500.00		
Phillips Road.....	1,500.00		
Paris Road.....	750.00		
Balance from 1926.....	4.71		
Penobscot Road.....	1,000.00		
Balance from 1926.....	2.70		
Phippsburg Road via Basin Road.....	500.00		
Presque Isle Road.....	1,500.00		
Balance from 1926.....	1,500.00		
Readfield Road.....	750.00		
Robbinston Road.....	500.00		
Reed Pt. Road.....	250.00		
Balance from 1926.....	1.00		
St. Albans Road.....	500.00		
Balance from 1926.....	4.25		
Saco Road.....	1,000.00		
Stetson Road.....	500.00		
Southport Road.....	500.00	500.00	
Somerville Road.....	200.00		
Balance from 1926.....	4.25		
Sedgwick Road.....	500.00		
Balance from 1926.....	20.98		
Sullivan Road.....	500.00		
Township No. 14 Road.....	500.00		
Townships No. 9 and 1 Road.....	550.00		
Balance from 1926.....	1.04		
Township No. 29 Bridge.....	500.00		
Trescott Road.....	500.00		
Balance from 1926.....	5.14		
Troy Road.....	500.00		
Thorndike Road.....	750.00		
Turner Bridge.....	750.00		
Unity Road.....	800.00		
Union Road.....	1,000.00		
Vinalhaven Road.....	1,000.00		
Balance from 1926.....	52.80		
Winterport Road.....	500.00		
Waldo Road.....	1,000.00		
Woolwich Road to Phipps Point.....	500.00		
Woolwich Road to Augusta.....	500.00	500.00	
West Bath Road, Foster's Point Road.....	1,000.00		
West Bath Road, Sabino Road.....	750.00		
West Bath Road to New Meadows River.....	500.00		
Woodstock Road.....	500.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$750.00		\$750.00	
		500.00		500.00	
	\$100.00	600.08		600.08	\$6.69 to 1928
		495.25		495.25	4.75 to 1928
		1,500.00		1,500.00	
		754.71		754.71	
		937.49		937.49	65.21 to 1928
		494.69		494.69	5.31 to 1928
		3,000.00		3,000.00	
		750.00		750.00	
					500.00 to 1928
		249.50	1.50	251.00	
		504.25		504.25	
		992.60		992.60	7.40 to 1928
		500.00		500.00	
	500.00	1,000.00		1,000.00	
		204.25		204.25	
		520.98		520.98	
		490.66		490.66	9.34 to 1928
		500.00		500.00	
		549.87	1.17	551.04	
		432.58		432.58	67.42 to 1928
		503.70		503.70	1.44 to 1928
		500.00		500.00	
		750.00		750.00	
		750.00		750.00	
		791.96		791.96	8.04 to 1928
		1,000.00		1,000.00	
		973.68		973.68	79.12 to 1928
		500.00		500.00	
		995.24		995.24	4.76 to 1928
		500.00		500.00	
	500.00	1,000.00		1,000.00	
		1,000.00		1,000.00	
		750.00		750.00	
		498.04		498.04	1.96 to 1928
		497.99		497.99	2.01 to 1928

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Waterford Road.....	750.00		
Whitefield Road.....	250.00		
Balance from 1926.....	2.88		
Waldoboro Road.....	2,750.00		
Balance from 1926.....	466.50		
Westport Road.....	300.00		
Warren Road.....	500.00		
Winslow Road.....	1,000.00	1,000.00	
Winthrop Road.....	2,000.00		
Weston Road.....	250.00		
Balance from 1926.....	15.25	250.00	
Washburn Road.....	1,000.00	250.00	
Washington Plt. Road.....	1,000.00		
Wales Road.....	750.00		
Balance from 1926.....	.12		
Wallgrass Plt. Road.....	1,000.00		
Winterville Plt. Road.....	500.00		
Balance from 1926.....	14.34		
Wells Road.....	1,000.00		
Bridgton Road.....	250.00		
North Berwick Road.....	500.00		
Newfield Road.....	1,000.00		
Norway Road.....	1,000.00		
Raymond Road.....	500.00		
Anson Road, Balance from 1926.....	69.04		
Avon Bridge, Balance from 1926.....	1,000.00		
Cornish Road, Balance from 1926.....	27.11		
Ellsworth Road, Balance from 1926.....	76.47		
Etna Road, Balance from 1926.....	80.93		
Frankfort Bridge, Balance from 1926.....	125.00		
Litchfield Road, Balance from 1926.....	38.59		
Little Squaw Mt. Road, Balance from 1926.....	8.21		
Madison Road, Balance from 1926.....	19.52		
Monmouth Road, Balance from 1926.....	100.50		
Norridgewock Bridge, Balance from 1926.....	1,500.00		
Phippsburg via Small Point Road, Bal. from '26.....	8.09		
Roxbury Bridge, Balance from 1926.....	500.00		
Steuben Road, Balance from 1926.....	5.90		
Township No. 14 Road, Balance from 1926.....	37.50		
Winter Harbor Road, Balance from 1926.....	3.71		
Belgrade, Rome and Mount Vernon Road, Balance from 1926.....	21.44		
Biddeford Road, Balance from 1926.....	492.88		
Brunswick Road, Balance from 1926.....	38.44		
Concord Bridge, Balance from 1926.....	300.00		
Crystal and Sherman Road, Balance from 1926.....	23.93		
Danforth Road, Balance from 1926.....	33.79		
Eagle Lake Road, Balance from 1926.....	250.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		750.00		750.00	
		250.23		250.23	2.65 to 1928
		3,216.50		3,216.50	
		300.00		300.00	
		500.00		500.00	
	1,000.00	2,000.00		2,000.00	
		2,000.00		2,000.00	
	250.00	515.25		515.25	
	250.00	1,209.05		1,209.05	40.95 to 1928
			1,000.00	1,000.00	
		750.12		750.12	
		1,000.00		1,000.00	
		489.74		489.74	24.60 to 1928
		999.95	.05	1,000.00	
		217.80		217.80	32.20 to 1928
		493.00		493.00	7.00 to 1928
		983.66		983.66	16.34 to 1928
		1,000.00		1,000.00	
		500.00		500.00	
		69.04		69.04	
			1,000.00	1,000.00	
		27.11		27.11	
		52.00		52.00	24.47 to 1928
		80.93		80.93	
					125.00 to 1928
		38.59		38.59	
		8.21		8.21	
		19.52		19.52	
					100.50 to 1928
					1,500.00 to 1928
		8.09		8.09	
		1.95		1.95	498.05 to 1928
			5.90	5.90	
		37.50		37.50	
			3.71	3.71	
					21.44 to 1928
		470.99		470.99	21.89 to 1928
					38.44 to 1928
					300.00 to 1928
		11.95	11.98	23.93	
		33.79		33.79	
		5.18		5.18	244.82 to 1928

STANDING OF APPROPRIATIONS—*Continued**July 1, 1926 to June 30, 1927*

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Enfield-Howland Bridge, Balance from 1926	\$307.88		
Howland-Enfield Bridge, Balance from 1926	2,309.86		
International Bridge—Immigration Customs Office, Balance from 1926	17.03		
Little Squaw Mt. Road, Bal. from 1926	2.50		
Madawaska-Edmunston Bridge, Bal. from 1926	3,320.00	173.92	
Madison Road, Balance from 1926	52.94		
Mattawamkeag Bridge, Balance from 1926	27.71		
Molunkus Twp. Road, Balance from 1926	31.57		
Orient Bridge, Balance from 1926	1,215.16		
Penobscot Road, Balance from 1926	4.22		
Phillips Road, Balance from 1926	21.65		
Sidney Road, Balance from 1926	112.70		
Township No. 13 R 15, Bridge, Bal. from 1926	117.68		
Vinalhaven Road, Balance from 1926	94.60		
Wesley Road, Balance from 1926	22.43		
Wiscasset Road, Balance from 1926	1,980.56		
Wiscasset-Edgecomb Bridge, Balance from 1926	290.29		
St. Leonards-Van Buren Bridge, Bal. from 1926	7.18		
Maintenance and Administration Balance from 1926	1,270,204.58	299,703.59	2,208,648.36
Improvement of State Roads	500,000.00		
Balance from 1926	292,738.46	689,659.30	674,555.66
Mill Tax Highway Fund, Bal. from 1926	1,380.82		21.90
Third Class Highway Fund, Balance from 1926	400,439.30	977.46	337,316.71
Bath State Ferry, Bal. from 1926	348,604.14	109,772.78	
Compensation for Injuries Received	2,824.62	2,279.22	
Equalization Fund, Bal. from 1926	445.18		
Highway Loan Fund, Bal. from 1926	1,132,296.32	1,875,086.10	62,627.20
Motor Transport and Equipment, Balance from 1926	18,711.44	401,590.69	23,544.66
Bridge Loan Fund, Bal. from 1926	469,517.49	951,782.08	116,374.21
Kennebec Bridge Loan Fund—Preliminary Work, Balance from 1926	8,477.60	3,021,012.60	50,000.00
Reconstruction Fund, Bal. from 1926	136,690.36	203,589.77	896,712.41
STATE HIGHWAY POLICE			
Salary and Expenses		4.94	125,000.00
Official Badge Fund, Bal. from 1926	195.00		
Compensation for Injuries Received			
Salary and Expenses, 1926	5,585.28	131.75	18.40
STATE HISTORIAN			
Expenses	500.00		
Expenses, 1926	500.00		

STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
					\$307.38 to 1928
					2,309.86 to 1928
					17.03 to 1928
		\$2.50		2.50	
	\$173.92	386.75		386.75	3,107.17 to 1928
		52.94		52.94	
					27.71 to 1928
		31.00	.57	31.57	
					1,215.16 to 1928
		4.22		4.22	
		21.65		21.65	
		111.66	1.04	112.70	
					117.68 to 1928
		94.60		94.60	
		22.17	.26	22.43	
					1,980.56 to 1928
					\$290.29 to 1928
					7.18 to 1928
	2,508,351.95	2,383,348.02	243,437.87	2,626,785.89	1,151,770.64 to 1928
	1,364,214.96	1,927,184.78	11,289.24	1,938,474.02	218,479.40 to 1928
	21.90				1,402.72 to 1928
	338,294.17	688,852.47	6,996.87	695,849.34	391,488.27 to 1928
	109,772.78	78,466.72	20,000.00	98,466.72	14,130.68 to 1928
\$40,000.00	42,279.22	38,829.12	587.18	39,416.30	2,862.92 lapsed
					445.18 to 1928
	1,937,713.30	2,461,323.70	25,737.89	2,487,061.59	582,948.03 to 1928
	425,135.35	327,492.22	53,830.51	381,322.73	62,524.06 to 1928
	1,068,156.29	922,259.88	52,184.54	974,444.42	563,229.36 to 1928
	3,071,012.60	1,959,336.27	100,000.00	2,059,336.27	1,020,153.93 to 1928
	1,100,302.18	855,427.62	224,633.42	1,080,061.04	156,931.50 to 1928
	125,004.94	113,727.30		113,727.30	11,277.64 to 1928
		15.00		15.00	180.00 to 1928
840.00	840.00	821.00		821.00	19.00 lapsed
	150.15	5,714.74	20.69	5,735.43	
					500.00 to 1928
		133.84		133.84	366.16 lapsed

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
STATE PARK COMMISSION			
Maintenance and Improvements.....	\$1,000.00		\$175.00
Maintenance and Improvements, 1926.....	829.59		
SUPERINTENDENT OF PUBLIC BUILDINGS			
Salary and Wages.....	39,000.00	\$559.25	
Maintenance and Improvements.....	41,000.00	9,752.00	1,221.73
Compensation for Injuries Received.....			
Salary and Wages, 1926.....	2,731.63	477.25	
Maintenance and Improvements, 1926.....	7,002.68	1,424.48	2,000.00
SUPREME JUDICIAL AND SUPERIOR COURTS			
Salaries of Justices.....	86,700.00		183.87
Retired Justices.....	21,000.00		
Clerks of Law Courts.....	1,200.00		
Expenses of Justices.....	5,500.00		
Expenses of Law Courts.....	2,200.00		
Stationery, Postage, Etc.....	1,000.00		
Salaries of Justices, 1926.....	300.00		
Retired Justices, 1926.....	6,140.75		
Expenses of Law Courts, 1926.....	1,049.71		
Clerks of Law Courts, 1926.....	453.29		
Expenses of Justices, 1926.....	1,419.14		
Stationery, Postage, Etc., 1926.....	724.29		
TREASURER OF STATE			
Salary and Clerk Hire.....	17,000.00		624.27
General Office Expenses.....	8,250.00		
Interest on Bonded Debt.....	12,000.00		
Abatements and Corrections of Errors in Tax Act.....			3,505.08
Salary and Clerk Hire, 1926.....	309.48		
General Office Expenses, 1926.....	620.96		
TRUSTEES			
Hospital Trustees, Per Diem and Expenses.....	4,000.00		
Normal School Trustees, Per Diem and Expenses.....	500.00		
Trustees of Juvenile Institutions, Per Diem and Expenses.....	1,250.00		
Trustees of Tuberculosis Sanatoriums, Per Diem and Expenses.....	2,500.00		
University of Maine Trustees, Traveling Expenses.....	500.00		
Hospital Trustees, Per Diem and Expenses, 1926.....	764.74		
Juvenile Institutions, Per Diem and Expenses, 1926.....	477.17		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	\$175.00	\$684.25	.....	\$684.25	\$490.75 to 1928
.....	.....	617.25	\$175.00	792.25	37.34 lapsed
.....	559.25	39,064.58	.....	39,064.58	494.67 to 1928
.....	10,973.73	51,932.62	.....	51,932.62	41.11 to 1928
10.00	10.00	10.00	.....	10.00	.....
.....	477.25	369.70	2,000.00	2,369.70	839.18 lapsed
.....	3,424.48	10,205.43	221.73	10,427.16	.....
.....	183.87	86,883.87	.....	86,883.87	.....
.....	.....	12,000.00	183.87	12,183.87	8,816.10 to 1928
.....	.....	435.91	.....	435.91	764.09 to 1928
.....	.....	4,418.96	.....	4,418.96	1,081.04 to 1928
.....	.....	742.65	.....	742.65	1,457.35 to 1928
.....	.....	938.68	.....	938.68	61.32 to 1928
.....	.....	.....	.....	.....	300.00 lapsed
.....	.....	.....	.....	.....	6,140.75 lapsed
.....	.....	888.16	.....	888.16	161.55 lapsed
.....	.....	338.50	.....	338.50	114.79 lapsed
.....	.....	547.23	.....	547.23	871.91 lapsed
40.63	40.63	365.65	.....	365.65	399.27 lapsed
.....	624.27	17,624.27	.....	17,624.27	.....
.....	.....	7,391.05	624.27	8,015.32	234.68 to 1928
.....	.....	11,915.00	.....	11,915.00	85.00 lapsed
448.76	3,953.84	3,953.84	.....	3,953.84	.....
.....	.....	224.38	.....	224.38	85.10 lapsed
.....	.....	267.51	.....	267.51	353.45 lapsed
.....	.....	3,450.34	.....	3,450.34	549.66 to 1928
.....	.....	209.83	.....	209.83	290.17 to 1928
.....	.....	674.39	.....	674.39	575.61 to 1928
.....	.....	2,172.71	.....	2,172.71	327.29 to 1928
.....	.....	377.21	.....	377.21	122.79 to 1928
.....	.....	451.56	.....	451.56	313.18 lapsed
.....	.....	320.92	99.11	420.03	57.14 lapsed

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Normal School Trustees, Per Diem and Expenses, 1926.....	\$221.15		
Trustees of Tuberculosis Sanatoriums, Per Diem and Expenses, 1926.....	475.83		
Trustees of University of Maine, Traveling Expenses, 1926.....	173.84		\$99.11
UNIVERSITY OF MAINE			
Maintenance.....	340,000.00		
Repairs and Equipment.....	60,000.00		
Animal Husbandry.....	5,000.00		
Highmoor Farm.....	5,000.00		
Scientific Investigation in Agriculture.....	5,000.00		
Maine Agricultural Experiment Station.....	23,000.00		
Co-operative Agriculture and Supplementary Extensions.....	49,217.76		
AUGUSTA STATE HOSPITAL			
Personal Services.....	155,000.00	\$38.00	
Maintenance.....	189,000.00		2,560.55
Repairs and Equipment.....	52,000.00		
Interest on Helen A. Gilman Legacy.....	50.00		
Interest on Robie Amusement Fund.....	160.00		
Interest on Jos. H. Williams Legacy.....	40.00		
Compensation for Injuries Received.....			
Construction and Equipment for a Nurses' Home.....			20,000.00
Personal Services, 1926.....	2,053.30		
Maintenance, 1926.....	6,752.18		
Repairs and Equipment, 1926.....	4,276.40		
BANGOR STATE HOSPITAL			
Personal Services.....	110,482.00		1,005.37
Maintenance.....	136,991.00		
Repairs and Equipment.....	50,000.00		
Interest on Robie Amusement Fund.....	160.00		
Compensation for Injuries Received.....			
New Wing.....			25,000.00
Personal Services, 1926.....	1,303.89		
Maintenance, 1926.....	4,638.47		
Repairs and Equipment, 1926.....	5,118.53		312.81
BATH MILITARY AND NAVAL ORPHAN ASYLUM			
Personal Services.....	7,050.00		
Maintenance.....	14,000.00		157.58
Repairs and Equipment.....	3,650.00		300.00
Compensation for Injuries Received.....			
Personal Services, 1926.....	87.17		
Maintenance, 1926.....	367.47		

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$38.71		\$38.71	\$182.44 lapsed
		417.59		417.59	58.24 lapsed
	\$99.11	263.99		263.99	8.96 lapsed
		340,000.00		340,000.00	
		60,000.00		60,000.00	
		5,000.00		5,000.00	
		5,000.00		5,000.00	
		5,000.00		5,000.00	
		23,000.00		23,000.00	
		49,217.76		49,217.76	
	38.00	148,001.39		148,001.39	7,036.61 to 1928
	2,560.55	184,992.76		184,992.76	6,567.79 to 1928
		50,704.13		50,704.13	1,295.87 to 1928
		50.00		50.00	
		160.00		160.00	
		40.00		40.00	
\$1,980.33	1,930.33	1,548.49		1,548.49	381.84 lapsed
	20,000.00				20,000.00 to 1928
		1,545.97		1,545.97	507.33 lapsed
		6,717.41		6,717.41	34.77 lapsed
		3,862.17		3,862.17	414.23 lapsed
	1,005.37	111,487.37		111,487.37	
		131,288.18	\$1,005.37	132,293.55	4,697.45 to 1928
		45,409.46		45,409.46	4,590.54 to 1928
		160.00		160.00	
425.00	425.00	321.03		321.03	103.97 lapsed
	25,000.00	1,056.92		1,056.92	23,943.08 to 1928
		1,163.28	135.61	1,303.89	
		4,461.27	177.20	4,638.47	
	312.81	5,400.82		5,400.82	30.52 lapsed
	172.42	7,222.42		7,222.42	
	157.58	13,012.86	300.00	13,312.86	844.72 to 1928
	300.00	3,735.16	157.58	3,892.74	57.26 to 1928
120.96	120.96	120.96		120.96	
		74.61		74.61	12.56 lapsed
315.00	315.00	681.47		681.47	1.00 lapsed

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Repairs and Equipment, 1926.....	\$113 68		
Compensation for Injuries Received, 1926.....			
MAINE SCHOOL FOR THE DEAF			
Personal Services.....	26,000.00	\$2,400.00	
Maintenance.....	\$18,000.00		
Repairs and Equipment.....	3,000.00		\$2,650.00
Personal Services, 1926.....	38.04		
Maintenance, 1926.....	326.18		
Repairs and Equipment, 1926.....	136.08		
Repairs to Plumbing and Heating System, 1926.....	1.76		
CENTRAL MAINE SANATORIUM			
Personal Services.....	44,000.00		
Maintenance.....	88,000.00		
Repairs and Equipment.....	14,000.00	100.68	
Completion of Sprinkler System, Balance from 1926.....	1,000.36		
Personal Services, 1926.....	2,077.26		
Maintenance, 1926.....	3,017.41		1,416.12
Repairs and Equipment, 1926.....	2,716.87		100.00
MAINE STATE PRISON			
Personal Services.....	50,000.00		3,029.97
Maintenance.....	28,000.00	101,579.20	
Retiring and Pensioning Prison Officials.....	3,300.00		
Compensation for Injuries Received.....			
Personal Services, 1926.....	609.38		
Maintenance, 1926.....	10,852.56		
Retired Prison Officials, 1926.....	163.00		
NORTHERN MAINE SANATORIUM			
Personal Services.....	32,000.00	14.29	1,500.00
Maintenance.....	60,000.00		
Repairs and Equipment.....	9,975.00		5,500.00
Personal Services, 1926.....	845.68		
Maintenance, 1926.....	7,063.85		
Repairs and Equipment, 1926.....	2,327.03		
New Building and Equipment, 1926.....	30.46		
Laundry and Equipment, 1926.....	5.56		
Ice House and Garage, 1926.....	366.92		
POWNAW STATE SCHOOL			
Personal Services.....	80,000.00	23.71	1,700.00
Maintenance.....	115,000.00		
Repairs and Equipment.....	45,000.00		
Additions and Improvements, Bal. from 1926.....	1,198.32		
Personal Services, 1926.....	1,203.08		

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$112.94		\$112.94	\$.74 lapsed
\$126.00	\$126.00	126.00		126.00	
357.30	2,757.30	28,757.30		28,757.30	
		15,329.85	\$2,650.00	17,979.85	20.15 to 1928
6.00	2,656.00	5,656.00		5,656.00	
		35.13		35.13	2.91 lapsed
74.10	74.10	400.28		400.28	
		131.07		131.07	5.01 lapsed
		1.00		1.00	.76 lapsed
		42,685.06		42,685.06	1,314.94 to 1928
		86,647.09		86,647.09	1,352.91 to 1928
	100.68	14,067.60		14,067.60	33.08 to 1928
		263.24		263.24	737.12 to 1928
		478.88	1,516.12	1,995.00	82.26 lapsed
53.39	1,469.51	4,433.53		4,433.53	53.39 lapsed
	100.00	2,759.96		2,759.96	56.91 lapsed
	3,029.97	53,029.97		53,029.97	
	101,579.20	124,457.78	3,029.97	127,487.75	2,091.45 to 1928
		2,699.90		2,699.90	600.10 to 1928
775.00	775.00	775.00		775.00	
		592.94		592.94	16.44 lapsed
		8,915.57		8,915.57	1,936.99 lapsed
			120.09	120.09	42.91 lapsed
	1,514.29	33,361.57		33,361.57	152.72 to 1928
		51,830.12	7,000.00	58,830.12	1,169.88 to 1928
	5,500.00	14,403.00		14,403.00	1,072.00 to 1928
		356.30		356.30	489.38 lapsed
		7,035.91		7,035.91	27.94 lapsed
		2,247.83		2,247.83	79.20 lapsed
					30.46 lapsed
					5.56 lapsed
		173.25		173.25	193.67 lapsed
	1,723.71	81,693.28		81,693.28	30.43 to 1928
		103,434.36	1,700.00	105,134.36	9,865.64 to 1928
		39,079.32		39,079.32	5,920.68 to 1928
		370.50		370.50	827.82 to 1928
		844.33		844.33	358.75 lapsed

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Maintenance, 1926.....	\$21,238.51		
Repairs and Equipment, 1926.....	14,688.64		
STATE REFORMATORY FOR MEN			
Personal Services.....	21,200.00		
Maintenance.....	30,000.00		
Repairs and Equipment.....	15,000.00		
New Building, Balance from 1926.....	4,083.13		\$8,424.30
Personal Services, 1926.....	653.04		
Maintenance, 1926.....	6,698.51		
Repairs and Equipment, 1926.....	2,825.96		
Erection of Brickyard, 1926.....			300.00
STATE REFORMATORY FOR WOMEN			
Personal Services.....	\$18,000.00		
Maintenance.....	25,000.00		
Repairs and Equipment.....	15,000.00		
Personal Services, 1926.....	301.34		60.00
Maintenance, 1926.....	950.48		
Repairs and Equipment, 1926.....	2,074.84		
STATE SCHOOL FOR BOYS			
Personal Services.....	19,500.00		
Maintenance.....	31,000.00		4,527.00
Repairs and Equipment.....	16,000.00	\$77.98	
Interest on Isaac Sanford Legacy.....	42.00		
Personal Services, 1926.....	1,380.96		
Maintenance, 1926.....	881.93		718.79
Repairs and Equipment, 1926.....	1,044.70		
Interest on Trust Funds, 1926.....	3.84		
STATE SCHOOL FOR GIRLS			
Personal Services.....	25,000.00		
Maintenance.....	42,000.00		
Repairs and Equipment.....	12,898.26		
Interest on Trust Funds.....	540.96		
Necessary Repairs and Improvements, Balance from 1926.....	2,366.43		
Compensation for Injuries Received.....			
Personal Services, 1926.....	249.09		
Maintenance, 1926.....	2,492.31		
Repairs and Equipment, 1926.....	3,600.33		
Interest on Trust Funds, 1926.....	248.40		
WESTERN MAINE SANATORIUM			
Personal Services.....	47,500.00	11.21	1,500.00
Maintenance.....	72,500.00		
Repairs and Equipment.....	15,000.00		4,300.00

STANDING OF APPROPRIATIONS—Continued
 July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		12,934.06		\$12,934.06	\$8,304.45 lapsed
		14,637.71		14,637.71	50.93 lapsed
		18,691.47		18,691.47	2,508.53 to 1928
		29,700.87		29,700.87	299.13 to 1928
		9,766.72		9,766.72	5,233.28 to 1928
	\$8,424.30	12,507.23		12,507.23	.20 lapsed
		320.76	\$332.28	653.04	
\$91.60	91.60	1,158.66	5,631.45	6,790.11	
695.09	695.09	760.48	2,760.57	3,521.05	
	300.00	300.00		300.00	
		\$17,495.03		17,495.03	504.97 to 1928
		24,181.03		24,181.03	818.97 to 1928
		13,911.28		13,911.28	1,088.72 to 1928
	60.00	354.10		354.10	7.24 lapsed
		936.21		936.21	14.27 lapsed
		1,969.98	60.00	2,029.98	44.86 lapsed
		18,207.50		18,207.50	1,292.50 to 1928
	4,527.00	35,351.94		35,351.94	175.06 to 1928
	77.98	11,341.70	4,527.00	15,868.70	209.28 to 1928
		42.00		42.00	
		191.61	218.79	410.40	970.56 lapsed
	718.79	1,600.72		1,600.72	
		374.76	500.00	874.76	169.94 lapsed
					3.84 lapsed
		23,307.68		23,307.68	1,692.32 to 1928
		38,907.68		38,907.68	3,092.32 to 1928
		8,243.92		8,243.92	4,654.34 to 1928
		271.87		271.87	269.09 to 1928
		952.56		952.56	1,413.87 to 1928
829.76	829.76	795.14		795.14	34.62 lapsed
		244.63		244.63	4.46 lapsed
		2,083.70		2,083.70	408.61 lapsed
		1,535.03		1,535.03	2,065.30 lapsed
		136.79		136.79	111.61 lapsed
	1,511.21	48,706.27		48,706.27	304.94 to 1928
		61,409.37	5,800.00	67,209.37	5,290.63 to 1928
	4,300.00	19,174.82		19,174.82	125.18 to 1928

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
Additions to Administration Building,			
Balance from 1926	\$3,951.00		
Building School, Bal. from 1926	354.32		
Fire Pumps and Hydrants, Bal. from 1926	260.90		
Personal Services, 1926	397.13		\$156.59
Maintenance, 1926	6,797.38		
Repairs and Equipment, 1926	424.59		
WARRANTS OUTSTANDING			
Railroad and Telegraph Tax	28.34		
State School Fund	913.07		363.00
Total Appropriation Accounts *	\$13,693,106.69	\$7,920,977.29	\$5,806,312.57
Income Accounts not credited to Appropriations		15,512,846.26	15,046.57
Totals	\$13,693,106.69	\$23,433,823.55	\$5,821,359.14

SUMMARY OF FIRST COLUMN

Appropriations made by the Legislature	\$9,117,623.67
Accounts continuing by Law carried from 1926	2,402,419.25
Special Accounts continuing by Law carried from 1926:	
Memorial Bridge Loan	2,241.26
War Loan	896.30
Soldiers' Bonus Fund	14,393.15
Highway Loan Fund	1,629,002.85
1926 Balances carried forward	504,914.58
Dog Licenses Refunded	20,674.22
Warrants Outstanding July 1, 1926	941.41

* \$13,693,106.69

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1926 to June 30, 1927

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$50.00		\$50.00	\$3,901.00 to 1928
					354.32 to 1928
					260.90 to 1928
	\$156.59	553.46		553.46	.26 lapsed
		4,294.32	\$156.59	4,450.91	2,346.47 lapsed
		329.50		329.50	95.09 lapsed
		28.34		28.34	
	363.00	1,276.07		1,276.07	
\$220,170.21	\$13,947,460.07	\$21,511,013.88	\$905,778.66	\$22,416,792.54	\$5,223,774.22†
	15,527,892.83	538,988.13	4,915,580.48	5,454,568.61	10,073,324.22
\$220,170.21	\$29,475,352.90	\$22,050,002.01	\$5,821,359.14	\$27,871,361.15	15,297,098.44

SUMMARY OF LAST COLUMN

Accounts continuing by law carried to 1928	\$2,370,805.27
Special Accounts continuing by law carried to 1928:	
Memorial Bridge Loan	242.62
War Purposes	546.30
Soldiers' Bonus Fund	11,593.15
Highway Loan Fund	2,228,855.38
Warrants Outstanding June 30, 1927	15,409.01
Balances carried forward to 1928	485,022.27
Lapsed	91,689.41
To War Bond Sinking Fund	17,761.73
To Permanent School Fund	1,849.08
	†\$5,223,774.22

DETAIL OF EXPENDITURES

JULY 1, 1926 TO JUNE 30, 1927

ADJUTANT GENERAL

Salary

Salary of Adjutant General... \$2,500.00

Publication of Grand Army Records 263.66

Military Fund

Telephone and Telegraph..... \$558.84

Stationery and Supplies..... 1,652.70

Postage 785.32

Furniture and Equipment..... 274.39

Buildings and Grounds..... 3,382.18

Equipment 1,027.27

Clerk Hire 10,786.14

Labor 19,408.10

Freight and Express..... 893.72

Personal Services 27,993.70

Transportation 3,128.34

Subsistence 3,606.44

General Expenses 20,992.19 94,489.33

Armory Rentals

Rentals to Cities and Towns.. \$15,514.58

Services of Janitor and Fire-
man at Portland Armory... 1,925.49

Office Rent 525.00

Improvements and Repairs... 13.30

Expenses 1,891.00 19,869.37

Compensation for Injuries Received 1,775.55

Salary, 1926

Salary of Adjutant General... 75.54

Publication of Grand Army Rec-
ords, 1926 248.00

Armory Rentals, 1926

Services of Janitor and Fire-
man \$18.45

Rent of Office..... 50.00

Expenses 149.79 218.24 \$119,439.69

ATTORNEY GENERAL

Salary and Clerk Hire

Attorney General \$4,000.00

Deputy 3,500.00

Assistant 3,250.00

Clerk Hire 2,713.76 \$13,463.76

General Office Expenses			
Postage	\$507.02		
Furniture and Equipment.....	159.30		
Express	1.34		
Telephone and Telegraph.....	214.52		
Traveling Expenses	769.59		
Stationery and Supplies	791.06		
Miscellaneous	2.70	2,445.53	
<hr/>			
Arrest and Apprehension of Criminals			
Services	\$1,830.50		
Expenses	931.14	2,761.64	
<hr/>			
Salary and Clerk Hire, 1926			
Attorney General	\$120.87		
Deputy	105.76		
Assistant	98.21		
Clerk Hire	26.25	351.09	
<hr/>			
General Office Expenses, 1926			
Postage	\$2.82		
Furniture and Equipment.....	425.41		
Express	1.76		
Telephone and Telegraph.....	20.16		
Traveling Expenses	46.16		
Stationery and Supplies	193.67		
Serving Papers	4.00	693.98	
<hr/>			
Arrest and Apprehension of Criminals, 1926			
Services	\$60.00		
Expenses	458.20	518.20	\$20,234.20
<hr/>			
BANK COMMISSIONER			
Salaries and Clerk Hire			
Commissioner	\$5,000.00		
Deputy	3,250.00		
Examiners	11,138.54		
Clerk Hire	939.00	\$20,327.54	
<hr/>			
General Office Expenses			
Salaries of Verification Clerks	\$2,175.00		
Postage	567.18		
Telephone and Telegraph.....	167.88		
Stationery and Supplies.....	269.68		
Printing and Binding Report	256.66		
Express	11.83		

STATE AUDITOR'S REPORT

Advertising	432.36		
Bond of Commissioner.....	40.00		
Dues	40.00		
Miscellaneous	10.00		
Traveling Expenses	9,202.65	13,173.24	
<hr/>			
Expenses of Organizing Trust Com- panies			
Traveling Expenses		56.05	
Loan Agency Inspection			
Expenses		58.65	
Registration of Dealers in Securities			
Equipment	\$149.60		
Services of Examiners and Clerk	3,226.40		
Expenses	2,684.64	6,060.64	
<hr/>			
Salary and Clerk Hire, 1926			
Commissioner	\$55.14		
Deputy	33.08		
Examiners	311.25		
Clerk Hire	18.00	417.47	
<hr/>			
General Office Expenses, 1926			
Verification Clerks	\$30.00		
Postage .....	.42		
Telephone and Telegraph	16.48		
Stationery and Supplies.....	118.53		
Traveling Expenses	549.22		
Express	2.10		
Advertising	45.00	761.75	\$40,855.34
<hr/>			
BOARD OF PRISON COMMISSIONERS			
Per Diem and Expenses			
Per Diem	\$255.00		
Expenses	401.99	\$656.99	
<hr/>			
Salary of State Probation Officer		1,800.00	
Per Diem and Expenses, 1926			
Per Diem	\$275.00		
Expenses	362.92	637.92	
<hr/>			
Salary of State Probation Officer, 1926		20.06	\$3,114.97

STATE AUDITOR'S REPORT

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BOARD OF STATE ASSESSORS

Salaries and Clerk Hire

Members of Board.....	\$7,404.32	
Clerk Hire	8,056.81	\$15,461.13

General Office Expenses

Furniture and Equipment.....	\$25.00	
Postage	252.59	
Telephone	74.53	
Express	1.17	
Stationery and Supplies.....	431.83	
Printing and Binding Report..	3,242.63	
Traveling Expenses	1,078.02	
Advertising	54.37	
Miscellaneous	13.95	5,173.19

Ascertaining Value of Wild Lands

Services	\$9,390.12	
Expenses	878.94	10,269.06

Salaries and Clerk Hire, 1926

Members of Board.....	\$211.52	
Clerk Hire	128.79	340.31

General Office Expenses, 1926

Postage	\$18.04	
Telephone	7.30	
Stationery and Supplies.....	105.17	
Traveling Expenses	284.28	
Advertising	33.75	448.54

Ascertaining Value of Wild Lands,
1926

Services	\$829.00	
Expenses	82.66	911.66
		\$32,603.89

BONDS

Reserve to Retire Highway Loan Bonds	\$231,000.00
Reserve to Retire Memorial Bridge Loan Bonds	50,000.00
Accrued Interest on Memorial Bridge Loan Bonds.....	10,275.00
Accrued Interest on Highway Loan Bonds	532,095.00
Reserve to Retire Soldiers' Bonus Bonds	300,000.00

STATE AUDITOR'S REPORT

Accrued Interest on Soldiers' Bonus Bonds	84,277.50	
Reserve to Retire War Loan Bonds	50,000.00	
Accrued Interest on War Loan Bonds	34,320.00	
Accrued Interest on State Pier Bonds	46,400.00	
Accrued Interest on Kennebec Bridge Loan Bonds.....	19,520.00	\$1,357,887.50

CHARITABLE, BENEVOLENT AND
EDUCATIONAL INSTITUTIONS

Various Institutions, for detail see Schedule of Standing of Appropriations	\$174,546.30	
Various Institutions, 1926, for detail see Schedule of Standing of Appropriations	15,058.11	\$189,604.41

COMMISSIONER OF AGRICULTURE

Salaries and Clerk Hire		
Commissioner	\$3,000.00	
Chief, Division of Plant Industry	2,607.94	
Chief, Division of Animal Industry	2,607.94	
Chief, Division of Markets...	2,607.94	
Chief, Division of Inspections	2,707.95	
State Horticulturist	2,200.00	
Sheep Specialist	2,000.00	
Dairy Inspector	2,200.00	
Assistant, Division of Markets	1,861.92	
Sealer of Weights and Measures	1,500.00	
Special Agent, Salary.....	207.00	
Expenses	118.25	
Assistant	308.00	
Clerk Hire	8,275.26	\$32,202.20

General Office Expenses

Postage	\$1,835.87
Furniture and Equipment.....	1,430.01
Telephone and Telegraph.....	949.10
Freight and Express.....	388.71
Miscellaneous	145.00

Stationery and Supplies.....	3,363.36	
Traveling Expenses	2,427.79	
Advertising	300.57	10,840.41
<hr/>		
Certification of Seed		
Services	\$13,262.50	
Expenses	10,334.03	
Equipment	69.30	23,665.83
<hr/>		
Control and Suppression of Euro- pean Corn Borer		
Services	\$4,531.50	
Expenses	2,157.24	
Equipment	754.50	7,443.24
<hr/>		
Division of Animal Industry		
Services	\$9,164.12	
Expenses	18,452.06	
Equipment	1,051.75	
Condemned Animals	52,532.50	81,200.43
<hr/>		
Division of Inspections		
Services	\$6,804.00	
Expenses	15,028.22	
Equipment	12.00	21,844.22
<hr/>		
Division of Markets and Shipping		
Point Inspections		
Equipment	\$506.91	
Services	16,021.77	
Expenses	11,805.08	28,333.76
<hr/>		
Division of Plant Industry		
Equipment	\$751.65	
Services	8,628.50	
Expenses	10,613.09	19,993.24
<hr/>		
Aid to Agricultural Societies and Fairs		
Eastern Maine State Fair.....	\$2,500.00	
Central Maine Fair Associa- tion	2,500.00	
Northern Maine Fair Associa- tion	1,000.00	
Maine State Pomological So- ciety	2,136.52	
Greene Town Fair Association	64.59	

STATE AUDITOR'S REPORT

Leeds Agricultural Association	83.21
Caribou Fair Association.....	332.16
Northern Maine Fair Association	913.50
Bridgton Fair Association....	205.51
Cumberland County Agricultural & Horticultural Society	965.17
Cumberland Farmers' Club....	154.96
New Gloucester & Danville Fair	307.31
Franklin County Fair Association	1,474.93
North Franklin Fair Association	88.08
Hancock County Fair Association	115.95
Hancock County Agricultural Society	207.36
Eden Fair Agricultural Association	81.55
Cochnewagen Agricultural Society	188.45
Kennebec County Agricultural Society	97.94
Litchfield Farmers' Club.....	63.22
South Kennebec Agricultural Society	149.29
North Knox Agricultural & Horticultural Society	274.60
Lincoln County Fair Association	291.71
Androscoggin Valley Fair Association	177.88
Oxford County Agricultural Society	1,080.04
Franklin Grange	48.62
North Oxford Agricultural Society	177.90
West Oxford Agricultural Society	581.30
North Penobscot Agricultural Society	105.52
Penobscot & Piscataquis Fair	458.45
East Dover Grange.....	31.01
Guilford Athletic Association	95.36
Parkman Agricultural Society	46.00
Sagadahoc Agricultural & Hor-	

STATE AUDITOR'S REPORT

gricultural Society	998.96	
Richmond Farmers' & Mechan-		
ics' Club	149.98	
Somerset Central Agricultural		
Society	1,488.27	
Embden Fair Association.....	19.60	
Madison Fair Association....	107.64	
Norridgewock Agricultural So-		
ciety	115.20	
Solon Agricultural Society....	96.59	
Wesserunsett Valley Fair As-		
sociation	257.45	
Waldo & Penobscot Agricul-		
tural Society	184.54	
New Belfast Fair Association	136.35	
St. Georges Agricultural Soci-		
ety	161.24	
Tranquility Grange Agricul-		
tural Society	34.62	
Unity Park Fair Association..	119.38	
Cornish Agricultural Associa-		
tion	275.34	
Goodwin's Mills Grange.....	104.70	
Shapleigh & Acton Agricul-		
tural Society	114.57	
West Kennebunk Grange.....	37.60	
South Waterboro Grange.....	63.49	
Androscoggin Poultry & Pet		
Stock Association	89.77	
Freeport Poultry Association	123.95	
Maine State Poultry Associa-		
tion.	749.24	
South Berwick Poultry Asso-		
ciation	70.23	
Goodwin's Mills Grange.....	104.70	
(Overpayment, Check Re-		
turned)		22,601.50
<hr/>		
Maine Seed Improvement Associa-		
tion, Expenses		999.20
Farmers' Institutes and Dairymen's		
Conference		
Farmers' Institutes		
Services	\$726.13	
Expenses	1,450.96	
Dairymen's Conference		
Services	156.00	

Expenses	525.52	
Freeport Poultry Association..	217.60	
Androscoggin Poultry Association	131.95	
So. Berwick Poultry Association	111.47	
Maine State Poultry Association	538.98	3,858.61
	<hr/>	
Study and Control of the Fruit or Blueberry Fly		
Services	\$1,827.00	
Expenses	1,271.22	3,098.22
	<hr/>	
Blueberry Inspection Service		
Services		1,532.15
Compensation for Injuries Received		421.11
Salaries and Clerk Hire, 1926		
Commissioner	\$60.44	
Chief, Division of Plant Industry	75.54	
State Horticulturist	66.47	
Chief, Division of Animal Industry	75.54	
Sheep Specialist	60.44	
Dairy Inspector	24.57	
Chief, Division of Markets..	75.54	
Assistant, Division of Markets	51.37	
Chief, Division of Inspections	78.57	
Sealer of Weights and Measures	16.80	
Clerk Hire	122.20	707.48
	<hr/>	
General Office Expenses, 1926		
Postage	\$86.57	
Telephone and Telegraph.....	73.25	
Express	20.85	
Stationery and Supplies.....	1,304.25	
Traveling Expenses	152.01	
Miscellaneous	12.00	1,648.93
	<hr/>	
Division of Plant Industry, 1926		
Services	\$218.00	
Expenses	940.54	1,158.54

Division of Markets and Shipping			
Point Inspections, 1926			
Services	\$265.00		
Expenses	431.67	696.67	
<hr/>			
Division of Inspections, 1926			
Services	\$60.00		
Expenses	2,670.67	2,730.67	
<hr/>			
Division of Animal Industry, 1926			
Services	\$343.00		
Expenses	2,043.73		
Equipment	965.65		
Condemned Animals	9,386.56	12,738.94	
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Aid to Agricultural Societies and Fairs, 1926			
Maine State Pomological Society		493.24	
Farmers' Institutes and Dairymen's Conference, 1926			
Farmers' Institutes			
Per Diem	\$25.00		
Expenses	28.85	53.85	
<hr/>			
Certification of Seed, 1926			
Equipment	\$100.25		
Services	460.00		
Expenses	1,313.37	1,873.62	
<hr/>			
Control and Suppression of European Corn Borer, 1926			
Expenses		18.83	
Blueberry Inspection Service, 1926			
Services	\$15.00		
Expenses	115.00	130.00	\$280,284.89
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COMMISSIONERS OF PHARMACY			
Per Diem and Expenses			
Per Diem	\$790.00		
Traveling Expenses	493.91		
Other Expenses	67.74	\$1,351.65	\$1,351.65
<hr/>			
COMMISSIONERS ON UNIFORM LEGISLATION			
Conference of Commissioners and Expenses			
Traveling Expenses		\$353.95	\$353.95

STATE AUDITOR'S REPORT

COUNTY ATTORNEYS

Salaries

Androscoggin County	\$1,500.00		
Androscoggin County, (Assistant)	800.00		
Aroostook County	1,500.00		
Cumberland County	2,000.00		
Cumberland County (Assistant)	1,200.00		
Franklin County	500.00		
Hancock County	750.00		
Kennebec County	1,400.00		
Knox County	800.00		
Lincoln County	700.00		
Oxford County	900.00		
Penobscot County	1,945.00		
Piscataquis County	700.00		
Sagadahoc County	700.00		
Somerset County	1,200.00		
Waldo County	500.00		
Washington County	900.00		
York County	1,400.00	\$19,395.00	\$19,395.00

DEPARTMENT OF LABOR AND
INDUSTRY

Salary and Clerk Hire

Commissioner	\$2,000.00		
Special Agent	1,428.00		
Woman Factory Inspector....	1,165.00		
Clerk Hire	2,191.00	\$6,784.00	

General Office Expenses

Furniture and Equipment.....	\$235.00		
Postage	178.52		
Telephone and Telegraph.....	80.32		
Express .....	.72		
Stationery and Supplies.....	252.25		
Traveling Expenses	1,910.43		
Printing and Binding Report..	113.88	2,771.12	

Salary and Clerk Hire, 1926

Commissioner	\$54.39		
Special Agent	12.00		
Woman Factory Inspector....	9.00		
Clerk Hire	21.00	96.39	

General Office Expenses, 1926

Equipment	\$69.00		
Postage	6.86		
Telephone and Telegraph.....	5.80		
Stationery and Supplies.....	83.04		
Traveling Expenses	61.27	225.97	\$9,877.48

DIRECTORS OF THE PORT OF
PORTLAND

Compensation for Injuries Received		\$883.10	
Rebuilding Steamship Sheds.....		2,458.64	\$3,341.74

EXAMINING BOARDS

Board of Accountancy, Per Diem
and Expenses

Examination of Candidates...	\$55.00		
Printing	12.91	\$67.91	

Board of Bar Examiners, Per
Diem and Expenses

Per Diem	\$335.00		
Traveling Expenses	153.86		
Other Expenses	293.65	782.51	

Board of Chiropractic, Per Diem
and Expenses

Per Diem	\$40.00		
Traveling Expenses	13.88		
Other Expenses	64.67	118.55	

Board of Dental Examiners, Per
Diem and Expenses

Per Diem	\$719.65		
Traveling Expenses	114.42		
Other Expenses	226.33	1,060.40	

Board of Embalming Examiners,
Per Diem and Expenses

Per Diem	\$70.00		
Traveling Expenses	139.88		
Other Expenses	122.72	332.60	

Board of Optometry, Per Diem
and Expenses

Per Diem	\$160.40		
Traveling Expenses	73.35		
Other Expenses	228.42	462.17	

STATE AUDITOR'S REPORT

Board of Osteopathy, Per Diem and Expenses		
Per Diem	\$200.00	
Traveling Expenses	136.80	
Other Expenses	69.78	406.58
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Board of Registration of Medi- cine, Per Diem and Expenses		
Salaries	\$800.00	
Traveling Expenses	134.11	
Other Expenses	71.97	1,006.08
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Board of Registration of Nurses, Per Diem and Expenses		
Per Diem	\$263.00	
Salary of Secretary.....	250.01	
Traveling Expenses	505.58	
Clerical Work	118.95	
Other Expenses	482.87	1,620.41
<hr/>		
Board of Veterinary Examiners, Per Diem and Expenses		
Printing		22.45
		<hr/>
		\$5,879.66

EXECUTIVE DEPARTMENT

Salaries and Clerk Hire		
Governor	\$5,000.00	
Private Secretary	2,276.22	
Assistant Secretary	987.50	
Messenger to Governor and Council	4,600.00	
Clerk Hire	6,469.25	
Superintendent of Public Print- ing	2,750.00	
Clerk Hire in office of Super- intendent of Public Printing	1,878.00	\$23,960.97
<hr/>		
General Office Expenses		
Furniture and Equipment		
Executive Department....	\$1,036.29	
Printing Department	305.00	
Postage		
Executive Department	1,997.47	
Printing Department	47.32	
Telephone and Telegraph		
Executive Department....	2,182.55	

STATE AUDITOR'S REPORT

Printing Department	34.95	
Blaine House	371.27	
Publicity	17.15	
Freight and Express		
Executive Department....	23.41	
Printing Department	5.89	
Traveling Expenses		
Executive Department....	56.54	
Printing Department	272.84	
Miscellaneous	268.60	
Stationery and Supplies		
Executive Department....	2,955.01	
Printing Department	197.82	
Clerical Assistance	57.90	9,830.01
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Pay Roll of Council and Visiting Committee		
Attendance during Legislature		
Services	\$2,800.00	
Expenses	142.00	
Attending Meetings		
Services	2,720.00	
Expenses	2,922.74	
Committee Work		
Services	85.00	
Expenses	221.81	
Services of Lady Visitors	110.00	
Expenses of Lady Visitors	9.60	9,011.15
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Contingent Fund of the Governor and Council		14,993.79
Examination and Commitment of Insane State Beneficiaries, Reim- bursement to Cities and Towns..		384.23
Burial Expenses of Soldiers, Sail- ors, etc., Reimbursement to Cities and Towns		2,241.85
Support of Needy Blind, Pensions		95,124.45
Education of the Blind		
Board and tuition at Institutes and transportation		3,058.35
Soldiers' Pensions		
Reimbursement to Cities and Towns	\$46,814.39	
Investigation of Cases.....	156.35	

STATE AUDITOR'S REPORT

Pensions to Employees of State who were Veterans of Civil War	702.00	
Special Pensions	9,693.00	
Aid to Dependent Families of Soldiers of World War....	10,547.29	67,913.03
	<hr/>	
Support of Paupers and Other De- pendents		
Reimbursement to Cities and Towns	\$95,320.31	
Investigation of Cases.....	317.03	
Board, Transportation and other Expenses Incidental to Care of Paupers	1,687.26	97,324.60
	<hr/>	
Retiring and Pensioning State Em- ployees		4,769.40
Pension for Rena Cooley.....		300.00
Expenses in Pardon Hearings, Stenographer		70.00
Compilation and Publication of Data Relating to the Resources of the State		
Printing and Binding.....	\$17,659.52	
Stationery and Supplies.....	422.89	
Postage	109.06	
Clippings	103.85	
State of Maine Associates, Services	1,500.00	
Compilation of Type Map....	360.00	
Express	26.91	
Salary of Director.....	1,530.00	
Secretary	487.50	
Rent of Office	135.00	
Telephone	215.83	
Traveling and Incidental Ex- penses	846.45	
Garage Rent, Gas, Oil and Re- pair of Car	168.45	23,565.46
	<hr/>	
Insurance on State House and Contents		4,493.84
Special Pensions		
Mary S. Hillman	\$150.00	
Rachel Stanley	150.00	
Ernest E. Graffam	150.00	450.00

Expenses of Committee, Sesqui-Centennial Anniversary, Traveling Expenses		238.74
Salaries and Clerk Hire, 1926		
Governor	\$151.09	
Private Secretary	37.76	
Assistant Secretary	37.50	
Messenger to Governor and Council	139.01	
Clerk Hire	217.35	
Superintendent of Public Printing	83.10	
Clerk Hire for Superintendent of Public Printing.....	18.00	683.81
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Pay Roll of Council and Visiting Committees, 1926		
Committee Work		
Per Diem	\$10.00	
Expenses	18.15	
Attending Meetings		
Per Diem	\$260.00	
Expenses	316.97	
Per Diem of Lady Visitor....	20.00	625.12
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General Office Expenses, 1926		
Typewriter	\$48.00	
Express	1.50	
Telephone and Telegraph		
Executive Department....	268.23	
Printing Department	2.90	
Blaine House	37.06	
Stationery and Supplies		
Executive Department....	24.56	
Printing Department	453.00	
Traveling Expenses	42.95	
Miscellaneous	100.00	978.20
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Contingent Fund of Governor and Council, 1926		406.03
Examination and Commitment of Insane State Beneficiaries, 1926		
Reimbursement to Cities and Towns		40.58

Burial Expenses of Soldiers, Sailors, etc., 1926			
Reimbursement to Cities and Towns		890.00	
Support of Needy Blind, 1926, Pensions		126.45	
Education of the Blind, 1926			
Board and Tuition at Institutes and Transportation...		3,441.33	
Soldiers' Pensions, 1926			
Reimbursement to Cities and Towns	\$27,008.34		
Special Pensions	3,335.78	30,344.12	
Support of Paupers, 1926			
Reimbursement to Cities and Towns	\$44,908.25		
Board, Transportation and Care of Paupers	68.50		
Investigation of Cases.....	36.30	45,013.05	
Pension for Rena Cooley, 1926....		100.00	
Compilation and Publication of Data Relating to the Resources of the State, 1926			
Services of Director.....	\$680.00		
Telephone and Telegraph.....	317.14		
Stationery and Printing.....	110.02		
Office Rent	120.00		
Traveling Expenses	383.01		
Stenographer	212.50	1,822.67	
Investigation and Hearing of Kennebec County Sheriff, 1926			
Services and Expenses of Attorney		1,093.70	\$443,294.93
FOREST COMMISSIONER			
*Salary and Clerk Hire			
Commissioner	\$2,000.00		
Clerk	939.00		
Assistant in Connection with Hardwood Associates	2,500.00	\$5,439.00	
*General Office Expenses			
Postage	\$172.09		
Furniture and Equipment.....	350.87		

STATE AUDITOR'S REPORT

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Telephone and Telegraph.....	539.57	
Miscellaneous	305.50	
Express and Freight.....	177.06	
Traveling Expenses	275.32	
Printing and Binding Report..	415.42	
Stationery and Supplies.....	1,074.36	3,310.19
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Control of White Pine Blister Rust		
Equipment	\$67.70	
Services	2,663.35	
Expenses	1,206.82	3,937.87
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Administration of Public Lands		
Services	\$4.00	
Expenses	41.00	45.00
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State Forest Nursery		
Equipment	\$65.80	
Services	555.00	
Expenses	961.90	1,582.70
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Public Instruction in Forestry		
Equipment	\$10.25	
Salary of Instructors at Uni- versity of Maine	8,066.67	
Salary of Inspector of For- estry Camp	300.00	
Other Services	100.00	
Expenses	762.13	9,239.05
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Purchase of Lands and General Forestry Purposes		
Equipment	\$1,777.57	
Services	3,487.00	
Expenses	3,754.40	
Salary of Forest Entomologist	3,600.00	
Salary of Slash Inspector....	1,350.00	
Salary of Assistant in Con- nection with Hardwood Asso- ciates	1,041.68	15,010.65
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Upkeep, Improvement and Refor- estation of Ft. Knox Property, Expenses		126.62
Compensation for Injuries Received		61.84
Maine Forestry District		180,000.00

Salary and Clerk Hire, 1926

Commissioner	\$60.44	
Clerk Hire	9.00	69.44

General Office Expenses, 1926

Postage	\$19.40	
Telephone and Telegraph.....	59.20	
Bond of Commissioner.....	50.00	
Express	34.26	
Stationery and Supplies.....	132.63	295.49

Control of White Pine Blister
Rust, 1926

Services	\$832.51	
Expenses	397.58	1,230.09

State Forest Nursery, 1926

Expenses		13.00
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Public Instruction in Forestry, 1926

Equipment	\$48.03	
Expenses	62.41	110.44
		\$220,471.38

*Other Expenses for same purpose are included in Maine Forestry District.

INDUSTRIAL ACCIDENT COMMISSION

Salaries and Clerk Hire

Chairman	\$3,500.00	
Associate Legal Member.....	3,000.00	
Ex-officio Members:		
Insurance Commissioner..	500.00	
Labor Commissioner	1,000.00	
Clerk Hire	11,256.99	\$19,256.99

General Office Expenses

Furniture and Equipment.....	\$2,120.83	
Postage	999.63	
Telephone and Telegraph.....	124.34	
Stationery and Supplies	1,426.34	
Express	2.87	
Miscellaneous	79.06	
Traveling Expenses	2,626.08	
Fees and Expenses of Witnesses, Physicians, etc.....	927.82	8,306.97

Salaries and Clerk Hire, 1926

Chairman	\$90.65
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STATE AUDITOR'S REPORT

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Associate Legal Member.....	33.09		
Ex-officio Members:			
Insurance Commissioner..	15.10		
Labor Commissioner.....	30.22		
Clerk Hire	118.72	287.78	
General Office Expenses, 1926			
Typewriters	\$134.16		
Postage	69.20		
Telephone and Telegraph....	3.93		
Stationery and Supplies.....	205.85		
Traveling Expenses	240.21		
Fees and Expenses of Wit- nesses, Physicians, etc.....	80.00	733.35	\$28,585.09
INLAND FISH AND GAME COMMISSION			
Salary and Clerk Hire			
Commissioner	\$2,958.69		
Commissioner, (1926 Salary Adjustment)	75.54		
Assistant	230.10		
Clerk Hire	10,853.83		
Assistant in Museum.....	1,015.50	\$15,133.66	
General Office Expenses			
Furniture and equipment	\$389.31		
Postage	2,365.29		
Miscellaneous	19.68		
Telephone and Telegraph....	1,108.37		
Printing and Binding Report..	319.14		
Traveling Expenses	748.03		
Freight and Express.....	73.33		
Stationery and Supplies.....	2,827.10	7,850.25	
Bounty on Bob Cats.....		6,610.00	
Compensation for Injuries Received		1,005.56	
Feeding Pools at Hatcheries			
Auburn Hatchery	\$455.51		
Hill Hatchery	692.60		
Monmouth Hatchery	108.00		
Moosehead Hatchery	679.00		
Moxie Hatchery	1,836.41		
Oquosoc Hatchery	80.00		
Sebago Hatchery	20.00		
Tunk Pond Hatchery	3,636.84	7,508.36	

Fish Hatcheries, Protection of Game, etc.	
Wardens' Services	\$83,885.75
Wardens' Traveling Expenses	38,146.95
Other Expenses of Wardens..	1,709.42
Costs and Legal Expenses....	51.00
Mounting and State Exhibits	738.86
State Camps	488.92
Boats and Wardens' Outfits...	1,772.35
Supplies and Expenses of Eastern States' Exposition..	465.19
Other Exhibits	226.24
Trout for Lake	200.00
Miscellaneous Expense	327.20
Identification Tags Issued...	410.55
Licenses Refunded	182.15
Posting and Publishing No- tices	701.66
Supplies and Expenses of Sportsman's Exhibit	1,724.64
General Superintendent of Hatchery	
Services	1,495.89
Expenses	1,167.15
Construction of Dam at Cari- bou Hatchery	2,350.00
Auburn Hatchery	
Services	1,595.10
Expenses	3,146.23
Belgrade Hatchery	
Services	1,505.10
Expenses	2,307.65
Caribou Hatchery	
Services	1,519.92
Expenses	4,073.69
Enfield Hatchery	
Services	1,845.32
Expenses	1,715.96
Gov. Hill Hatchery	
Services	1,799.20
Expenses	3,059.02
Monmouth Hatchery	
Services	1,799.20
Expenses	2,641.26
Moosehead Hatchery	
Services	1,391.94
Expenses	2,587.92

STATE AUDITOR'S REPORT

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Moxie Hatchery			
Services	1,500.15		
Expenses	2,885.18		
Oquossoc Hatchery			
Services	2,026.00		
Expenses	2,852.90		
Sebago Hatchery			
Services	2,099.20		
Expenses	4,489.94		
Knox County Hatchery			
Services	1,425.94		
Expenses	1,665.20		
Tunk Pond Hatchery			
Services	1,487.79		
Expenses	2,901.29		
Shinn Pond Feeding Station			
Services	501.70		
Expenses	408.80	191,185.52	
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Aid in Screening Lakes and Ponds, 1926			
Bog Stream Screen	\$300.00		
Sebec Fish Screen	5,000.00	5,300.00	\$234,593.35
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INSURANCE COMMISSIONER			
Salary and Clerk Hire			
Commissioner	\$2,500.00		
Clerk Hire	5,457.85	\$7,957.85	
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General Office Expenses			
Postage	\$480.56		
Furniture and Equipment.....	10.00		
Telephone and Telegraph.....	67.68		
Express	26.72		
Valuation of Securities.....	200.00		
Miscellaneous	102.50		
Stationery and Supplies.....	1,438.54		
Traveling Expenses	237.58		
Printing and Binding Report..	9.89	2,573.47	
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Salary and Clerk Hire, 1926			
Commissioner	\$75.54		
Clerk Hire	61.50	137.04	
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General Office Expenses, 1926			
Postage	\$9.91		
Furniture and Equipment.....	379.25		

STATE AUDITOR'S REPORT

Telephone and Telegraph.....	6.72		
Express97		
Stationery and Supplies	419.41	816.26	\$11,484.62
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LEGISLATIVE DEPARTMENT			
Budget Committee			
Postage	\$7.00		
Per Diem of Members	110.00		
Traveling Expenses	364.72		
Stationery and Supplies	58.54		
Printing and Binding Report..	765.85		
Telephone and Telegraph.....	15.09		
Express	1.10		
Clerk Hire	420.84		
Advertising	26.13	\$1,769.27	
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Printing and Binding.....		46,729.63	
Books, Stationery, etc.		3,302.19	
Pay Roll of House			
Pay Roll of Members.....	\$64,343.00		
Clerk	2,014.00		
Assistant Clerk	911.00		
Messenger	413.00		
Assistant Messenger	323.00		
Postmaster	313.00		
Mail Carrier	362.00		
First Folder	316.00		
Second Folder	302.00		
Doorkeeper	301.00		
Page	151.00		
Page	151.00		
Document Clerk	301.00		
Reporter	1,764.00		
Assistant Reporter	164.00		
Associate Reporter	573.00		
Stenographer to Clerk	714.00		
Stenographer to Speaker.....	352.00		
Special Messenger	301.00		
Stenographer to Reporter....	401.00		
Stenographer to Asst. Re- porter	240.00		
Chaplains	116.00	74,826.00	
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Pay Roll of Senate			
Pay Roll of Members.....	\$13,158.00		
Secretary	2,014.00		
Assistant Secretary	915.00		

STATE AUDITOR'S REPORT

Messenger	401.00	
Assistant Messenger	312.00	
Folder	301.00	
Assistant Folder	331.00	
Postmaster	328.00	
Doorkeeper	301.00	
Page	151.00	
Page	151.00	
Document Clerk	304.00	
Assistant Document Clerk....	302.00	
Reporter	1,751.00	
Assistant Reporter	701.00	
Assistant Typist	351.00	
Stenographer to Secretary....	701.00	
Stenographer to President....	525.00	
Chaplains	108.00	23,106.00

Contingent Expenses of the Legislature

Postage	\$3,510.00	
Telephone and Telegraph....	4,713.17	
Freight and Express.....	19.57	
Advertising	855.62	
Stationery and Supplies	45.40	
Clerk Hire	377.50	
Books and Newspapers.....	338.12	
Furniture and Equipment....	3,805.33	
Representative of Passamaquoddy Tribe of Indians...	210.00	
Representative of Penobscot Tribe of Indians	183.00	
Janitor Work	44.00	
Second Folder, Organizing House	25.00	
Preparation of Table of Changes in Statutes	125.00	
Clerical Work for Senate Advance Report	40.00	
Miscellaneous	91.46	14,383.17

Contingent Expenses of Committees

Expenses of Following Committees:		
State School for Boys, Girls and Reformatories	\$242.45	
School for Feeble Minded	47.06	

STATE AUDITOR'S REPORT

Education	258.59
Insane Hospitals	44.54
Indian Affairs	158.74
Prison	88.35
Recess Committee on Court Procedure	159.83
Sanatoriums	159.88
Claims	2.00
Indian Affairs	11.93
Petitions for Repeal of Primary Law	300.00
Expenses Attending Hearing of Publicity Committee.....	97.14
Expenses in Connection with Funeral of Representative Berry	62.90
Stenographers, Hearing Joint Committee, Public Utilities, Interior Waters and Judi- ciary	155.12
Stenographer, Ways and Bridges	15.00
Stenographer, Investigating Com- mittee	15.00
Clerk, Investigation Committee	75.00
Attorneys, Investigating Com- mittee	5,510.81
Reporter, Investigating Com- mittee	542.80
Sheriff, Investigating Com- mittee	46.80
Preparing Summons, Investi- gating Committee	5.00
Witnesses, Investigating Com- mittee	215.24
Clerk, Education	35.00
Freight	14.22
Furniture and Equipment.....	1,304.50
Telegrams	5.96
Postage	350.00
Stationery	937.49
Advertising	11,859.95
Clerk, Appropriations and Fi- nancial Affairs	700.00
Stenographer, Appropriations and Financial Affairs.....	350.00
Messenger, Appropriations and Financial Affairs	175.00

Clerk, Agriculture	150.00
Stenographer, Agriculture	50.00
Clerk and Stenographer, Aero- nautics and Radio Control..	50.00
Clerk, Banks and Banking....	100.00
Clerk, Bills in Second Reading	500.00
Clerk, Bills in Third Reading	500.00
Clerk, Claims	200.00
Stenographer, Claims	50.00
Stenographic Work, Claims...	10.00
Clerk, Counties	15.00
Clerk, Education	100.00
Clerk, Engrossed Bills	75.00
Clerk and Stenographer, Fed- eral Relations	100.00
Clerk, Indian Affairs	150.00
Clerk and Stenographer, In- land Fisheries and Game....	200.00
Messenger, Inland Fisheries and Game	50.00
Clerk, Insane Hospitals.....	100.00
Clerk, Interior Waters.....	150.00
Clerk, Judiciary	600.00
Stenographer, Judiciary	300.00
Messenger, Judiciary	150.00
Clerk, Labor	50.00
Clerk, Legal Affairs	600.00
Stenographer, Legal Affairs..	300.00
Messenger, Legal Affairs.....	150.00
Clerk and Stenographer, Li- brary	75.00
Clerk, Maine Publicity.....	300.00
Stenographic Services, Maine Publicity	40.50
Clerk, Mercantile Affairs and Insurance	100.00
Clerk and Stenographer, Mili- tary Affairs	75.00
Messenger, Military Affairs...	5.00
Clerk and Stenographer, Pen- sions	125.00
Clerk, Public Buildings and Grounds	50.00
Clerk, Public Health	100.00
Clerk, Messenger and Stenog- rapher, Public Utilities.....	400.00
Clerk, Salaries and Fees.....	400.00

STATE AUDITOR'S REPORT

Messenger, Salaries and Fees	50.00		
Clerk, Sea and Shore Fisheries	150.00		
Clerk, State Lands and Forest Preservation	100.00		
Clerk, State Sanatoriums	125.00		
Clerk, State School for Boys, Girls and State Reformatories	175.00		
Clerk, Stenographer and Messenger, Taxation	150.00		
Clerk, Ways and Bridges.....	600.00		
Stenographer, Ways and Bridges	150.00		
Messenger, Ways and Bridges	150.00		
Clerk, Leave of Absence.....	25.00		
Services and Expenses of Stenographer in Drafting Bills and Resolves for Members	1,500.00		
Stenographic Services to President of Senate	75.00		
Messenger, Extra Services....	50.00		
Postmasters, Extra Services..	100.00		
Pages, Extra Services.....	200.00		
Extra Services for Legislative Printing	250.00		
Services of Expert in Handwriting in Highway Commission Hearing	56.90		
Messenger to Judiciary Committee and Joint Committee on Consideration of Water Power Measures	150.00	34,373.70	\$198,489.96

MAINE STATE LIBRARY

Salary and Clerk Hire

Librarian	\$3,000.00	
Assistant Librarian	2,004.76	
Director, Bureau of Library Extension	1,705.32	
Director, Bureau of Historical Research	1,043.34	
Cataloger	1,404.33	
Reference Librarian	1,512.83	
Clerk Hire	4,694.50	\$15,365.08

Maintenance and General Office
Expenses

Furniture and Equipment.....	\$55.53	
Telephone and Telegraph.....	124.05	
Postage	491.55	
Traveling Expenses	552.37	
Freight and Express.....	34.82	
Stationery and Supplies.....	1,363.94	
Membership Fees	24.00	
Printing and Binding Report..	163.51	
Miscellaneous	156.43	
Books and Periodicals.....	6,161.85	9,128.05

Traveling Libraries

Furniture and Equipment.....	\$247.58	
Postage	77.82	
Stationery and Supplies	216.56	
Traveling Expenses	140.31	
Miscellaneous	11.50	
Freight, Express and Trucking	746.25	
Books and Periodicals.....	5,128.96	6,568.98

Reports of Judicial Decisions

800 Copies Maine Report..... 2,419.00

Donations for Founding Free Public Libraries

116.73

Stipends for Free Public Libraries

Payments to Cities and Towns 11,916.60

Ancient Vital Statistics

500 Copies Vital Records of
Hallowell

1,000.00

Salaries and Clerk Hire, 1926

Librarian	\$63.45	
Assistant Librarian	19.22	
Director, Bureau of Library Extensions	16.35	
Director, Bureau of Historical Research	10.00	
Cataloger	13.46	
Reference Librarian	14.50	
Clerk Hire	43.00	179.98

General Office Expenses, 1926

Telephone and Telegraph.....	\$14.45
Postage	20.90
Express	4.89
Stationery and Supplies	377.07

Traveling Expenses	9.88	
Books and Periodicals.....	229.69	656.88
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Traveling Libraries, 1926		
Postage	\$3.20	
Stationery and Supplies	80.64	
Traveling Expenses	4.20	
Miscellaneous	1.00	
Freight and Express.....	151.22	
Books and Periodicals.....	40.43	280.69
<hr/>		
Donations for Founding Free Public Libraries, 1926		73.80
History of Town of Winthrop, 1926		490.00
		<hr/> \$48,195.79
MISCELLANEOUS		
Old Military Reservations and Care of Old Forts		
Caretaker, Fort Knox.....	\$900.00	
Caretaker, Fort Pemaquid....	300.00	
Labor and Material, Block House, Fort Kent.....	433.18	
Material, Fort Popham	6.15	
Material, Fort Knox	22.65	\$1,661.98
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Property Exempt from Taxation		
Bates College	\$1,500.00	
Stock Held in Trust for Maine Conference of the Methodist Episcopal Church for Benevolent Purposes	11.91	1,511.91
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Railroad and Telegraph Tax Due Towns		
Reimbursement to Cities and Towns		162,781.21
Dog Licenses to be Refunded		
Payments to Cities and Towns		20,590.29
Damage by Dogs and Wild Animals to Domestic Animals		
Reimbursement to Cities and Towns		34,999.71
Departmental Stationery		15,548.67
State of Maine Building at Eastern States' Exposition		
Labor and Material.....	\$1,430.48	

STATE AUDITOR'S REPORT

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Traveling Expenses	72.95	1,503.43	
Memorial Bridge Loan			
Traveling Expenses	\$80.99		
Labor and Material for Kit-			
tery Park	1,917.65	1,998.64	
New Equipment and Completion of Office Building and Store- house			
Cement Floor	\$69.20		
Steel Equipment	16.65		
Masonry	91.80		
Signs	32.90		
Plumbing and Fixtures	23.90		
Wiring	153.15	387.60	
Erection of Storehouse			
Plumbing	\$448.25		
Carpentry	149.43		
Masonry	1,073.95		
Painting	78.75		
Wiring	264.53		
Hardware	134.13	2,149.04	
Fuel Administrator			
Salary	\$937.50		
Typing Report	7.25	944.75	
Participation of the State of Maine in the Eastern States' Exposition			
Labor and Material		302.16	
War Purposes			
Engraving Certificates for Sol-			
diers of World War		350.00	
Fuel Administrator, 1926			
Salary	\$1,562.50		
Expenses	53.18	1,615.68	\$246,345.07
PASSAMAQUODDY TRIBE OF INDIANS			
General Expenses, Pleasant Point			
Interest on Trust Funds	\$4,620.00		
Contingent Fund	498.49		
May Dividends	308.00		
November Dividends	339.00		
Distressed Poor	1,830.90		
Agricultural Purposes	354.00		

STATE AUDITOR'S REPORT

Plowing	78.00	
Fertilizer	86.10	
Bounty on Crops	32.45	
Wood	1,750.00	
Educational Purposes	1,000.00	
Doctors' Bills and Medicine...	1,501.14	
Salary of Priest	700.00	
Salary of Governor.....	100.00	
Salary of Lt. Governor.....	40.00	
Services of Nurse	333.33	
Fuel, School, Church and Con- vent	1,000.00	
Services of Attendance Officers	52.50	
Janitor Service	244.50	
Basket Ash	560.00	
Repairs on Roads	9.76	
School Books	81.74	
Salary of Police	150.00	
Salary of Agent	250.00	
Repairing and Painting Church, Convent, Hall and Lockup..	383.42	\$16,303.33

General Expenses, Peter Dana's
Point

Interest on Trust Funds.....	\$1,932.16	
Contingent Fund	387.84	
May Dividends	134.00	
November Dividends	144.00	
Distressed Poor	1,081.82	
Agricultural Purposes	99.00	
Plowing	11.27	
Bounty on Crops	6.70	
Wood	743.80	
Educational Purposes	750.00	
Doctors' Bills and Medicine..	635.70	
Salary of Priest	525.00	
Salary of Governor	58.31	
Salary of Lt. Governor.....	29.99	
Fuel, School, Church and Con- vent	460.29	
Services of Attendance Officers	25.00	
Janitor Service	91.67	
Basket Ash	218.75	
Repairs on Roads	369.80	
School Books	30.70	
Salary of Police	41.94	
Salary of Agent	187.50	

STATE AUDITOR'S REPORT

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Repairing and Painting Church, Convent, Hall and Lockup..	313.60	8,278.84	
<hr/>			
General Expenses, Pleasant Point, 1926			
Contingent Fund	\$406.00		
Distressed Poor	372.53	778.53	
<hr/>			
General Expenses, Peter Dana's Point, 1926			
Interest on Trust Fund.....	\$227.39		
May Dividends	16.00		
Distressed Poor	140.60		
Agricultural Purposes	71.61		
Wood	1,317.50		
Salary of Priest	175.00		
Doctors' Bills and Medicine...	706.88		
Salary of Governor	8.33		
Salary of Lt. Governor.....	3.33		
Salary of Janitor	8.33		
Salary of Police	12.48		
Salary of Agent	62.50		
Repairs	4.32	2,754.27	\$28,114.97
<hr/>			
PENOBSCOT TRIBE OF INDIANS			
General Expenses			
Interest on Trust Funds.....	\$5,348.85		
Bounty on Crops	130.50		
Purchase of Basket Ash.....	328.50		
Farming Purposes	787.45		
Medicine and Medical Attend- ance	1,323.00		
Special Poor Fund.....	11,261.29		
Schools and Public Buildings	1,175.27		
Shore Rentals	2,187.88		
Shore Rentals, 15% for Mu- nicipal Purposes	119.19		
Salary of Governor	75.00		
Salary of Lt. Governor.....	37.50		
Salary of Priest	299.99		
Salary of Constable	225.00		
Salary of Agent	375.00		
Maintenance of Teachers' Old Home	123.62		
Teachers' Salaries	975.00		
Annuities	1,624.29	\$26,397.33	

STATE AUDITOR'S REPORT

General Expenses, 1926

Fall Dividends	\$12.00		
Bounty on Crops	5.90		
Farming Purposes	275.65		
Medicine and Medical Attendance	424.50		
Special Poor Fund	2,221.28		
Schools and Public Buildings	79.41		
Shore Rentals, 15% for Municipal Purposes	43.63		
Salary of Governor	25.00		
Salary of Lt. Governor.....	12.50		
Salary of Priest	100.00		
Salary of Constable.....	38.33		
Salary of Supt. of Farming..	50.00		
Salary of Agent	65.32		
Teachers' Salaries	325.00		
Survey of Olamon Island.....	21.00		
Transportation of Patient and Care at Hospital	30.00	3,729.52	\$30,126.85

PUBLIC UTILITIES COMMISSION

Salaries and Clerk Hire

Commissioners	\$12,236.94		
Chief Clerk	3,009.49		
Acting Chief Engineer.....	2,500.00		
Assistant Engineers	2,540.19		
Chief of Rates and Schedules	2,507.65		
Accountant	3,000.00		
Auditor	1,500.00		
Chief Inspector	2,500.00		
Assistant Inspector	2,006.33		
Official Reporter	2,000.00		
Steamboat Inspector	965.00		
Clerk Hire	5,574.66	\$40,340.26	

General Office Expenses

Furniture and Equipment.....	\$404.33		
Postage	357.32		
Telephone and Telegraph.....	305.95		
Freight and Express.....	14.57		
Stationery and Supplies	853.48		
Books and Periodicals.....	267.07		
Miscellaneous	329.23		
Printing and Binding Report..	1,873.11		
Traveling Expenses	3,798.63	8,203.69	

STATE AUDITOR'S REPORT

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Aid to Navigation		
Care of Lights	\$302.54	
Labor and Material.....	357.24	
Other Expenses	224.95	884.73
<hr/>		
Grade Crossings		
Crossing in Greenbush.....	\$113.65	
Alteration of Bridge in Water- ville	2,553.27	2,666.92
<hr/>		
Automatic Signals, Warning Signs and Obstructions to Grade Cross- ings		
Removing Obstructions		75.11
Water Resources		
Salary of Assistant Engineer	\$2,649.59	
Clerk Hire	1,094.33	
Pay Roll of Gauge Observers	858.00	
Traveling Expenses	399.28	
Telephone	21.88	
Stationery and Supplies	167.73	
Express	4.98	
Miscellaneous	8.00	
Postage	20.00	5,223.79
<hr/>		
Hydrographic and Geological Sur- veys		
Services	\$3,012.66	
Expenses	213.68	3,226.34
<hr/>		
Compensation for Injuries Received		15.00
Salaries and Clerk Hire, 1926		
Commissioners	\$423.03	
Chief Clerk	28.85	
Acting Chief Engineer.....	75.54	
Assistant Engineers	75.44	
Chief of Rates and Schedules	24.04	
Accountant	90.65	
Auditor	45.32	
Inspectors	118.39	
Official Reporter	60.44	
Steamboat Inspector	15.00	
Clerk Hire	53.00	1,009.70
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General Office Expenses, 1926		
Furniture and Equipment.....	\$359.00	
Postage	10.92	

Telephone and Telegraph.....	38.74		
Express	3.79		
Stationery and Supplies	1,163.25		
Periodicals	6.00		
Witness Fees, etc.	17.00		
Miscellaneous	174.80		
Traveling Expenses	357.47	2,130.97	
<hr/>			
Water Resources, 1926			
Assistant Engineer	\$78.57		
Clerk	10.00		
Gauge Observers	264.08		
Traveling Expenses	135.50		
Telephone	1.25		
Stationery and Supplies	82.25		
Express	4.59	576.24	
<hr/>			
Aid to Navigation, 1926			
Wiring		5.48	
Hydrographic and Geological Surveys, 1926			
Services	\$821.25		
Expenses	44.20	865.45	\$65,223.68
<hr/>			
SEA AND SHORE FISHERIES			
Salaries and Clerk Hire			
Per Diem of Commissioners..	\$325.00		
Director	2,000.00		
Clerk Hire	1,930.17	\$4,255.17	
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General Office Expenses			
Furniture and Equipment.....	\$55.21		
Postage	356.20		
Telephone	199.72		
Legal Services	13.00		
Stationery and Supplies	212.35		
Water	10.00		
Traveling Expenses	1,562.96		
Office Rent	412.50		
Lighting	11.00		
Express	1.60	2,834.54	
<hr/>			
Pay and Expenses of Wardens			
Captain and Engineer			
Services	\$2,628.00		
Expenses	388.09		

Wardens			
Services	22,089.40		
Expenses	8,351.61		
General Expenses	6,246.07		
Equipment and Repairs.....	291.39	39,994.56	
<hr/>			
Purchase of Seed Lobsters.....		12,998.55	
Propagation of Shell Fish			
Services	\$1,642.70		
Expenses	595.35	2,238.05	
<hr/>			
Salaries and Clerk Hire, 1926			
Per Diem of Commissioners..	\$27.50		
Salary of Director.....	60.44		
Clerk Hire	18.50	106.44	
<hr/>			
General Office Expenses, 1926			
Furniture and Equipment.....	\$44.25		
Telephone	22.85		
Miscellaneous	77.85		
Stationery and Supplies	64.65		
Traveling Expenses	275.81		
Rent of Office	37.50		
Lighting	1.00	523.91	
<hr/>			
Pay and Expenses of Wardens, 1926			
Expenses of Wardens	\$752.44		
General Expenses	587.18		
Equipment and Repairs.....	101.90	1,441.52	
<hr/>			
Propagation of Shell Fish, 1926			
Services	\$896.80		
Expenses	57.80	954.60	\$65,347.34
<hr/>			
SECRETARY OF STATE			
Salaries and Clerk Hire			
Secretary	\$3,499.92		
Deputy	2,989.65		
Clerk Hire	5,736.90	\$12,226.47	
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General Office Expenses			
Postage	\$573.85		
Telephone and Telegraph.....	209.52		
Furniture and Equipment.....	600.95		
Stationery and Supplies	989.91		
Traveling Expenses	67.64		

STATE AUDITOR'S REPORT

Freight and Express.....	6.12	
Miscellaneous	62.50	2,510.49
		<hr/>
Expenses of Australian Ballot, Sep- tember Election		
Clerical Work	\$1,195.78	
Postage	283.50	
Express	1,259.82	
Stationery and Supplies	123.17	
Telegrams	1.08	
Printing and Binding.....	8,307.17	
Ballot Boxes	469.00	
Advertising Ballots	1,463.72	13,103.24
		<hr/>
Expenses of Primary Elections		
Clerical Work	\$37.50	
Printing and Binding.....	15.00	
Telegrams	38.24	90.74
		<hr/>
Advertising Franchise Tax		1,058.34
Ballot Boxes for Towns.....		10.00
Advertising Laws		6,224.48
Aircraft Registration, Bond of In- spector		10.00
Expenses of Special Primary and General Elections		
Postage	\$335.00	
Freight and Express.....	1,649.62	
Stationery and Supplies	11.15	
Printing and Binding.....	5,169.71	
Advertising Ballots	796.12	
Clerical Work	826.25	
Ballot Boxes	361.00	
Legal Services	15.00	
Telegram	4.44	9,168.29
		<hr/>
Special Waterville and Biddeford Elections		
		113.06
Salary and Clerk Hire, 1926		
Secretary	\$90.65	
Deputy	31.25	
Clerk Hire	56.54	178.44
		<hr/>
General Office Expenses, 1926		
Telephone	\$16.30	
Stationery and Supplies	337.89	354.19

STATE AUDITOR'S REPORT

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Expenses of Primary Election, 1926			
Clerk Hire	\$37.50		
Express	599.38		
Stationery and Supplies	61.84		
Printing and Binding.....	3,591.17		
Advertising Ballots	1,344.30	5,634.19	
<hr/>			
Aircraft Registration, 1926			
Services of Inspector.....	\$80.00		
Expenses of Inspector.....	70.03	150.03	\$50,831.96
<hr/>			
SOLDIERS' BONUS BOARD			
Soldiers' Bonus Fund, Bonuses.....		2,800.00	\$2,800.00
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STATE AUDITOR			
Salary and Clerk Hire			
Auditor	\$4,000.00		
Resident Auditor at University of Maine	3,004.80		
Clerk Hire	16,880.39		
Special Auditing	338.84	\$24,224.03	
<hr/>			
General Office Expenses			
Furniture and Equipment.....	\$1,237.18		
Postage	154.83		
Express	7.49		
Telephone and Telegraph.....	191.80		
Miscellaneous	71.50		
Traveling Expenses	1,708.58		
Special Auditing	1.67		
Printing and Binding Report..	420.68		
*Investigator of Claims			
Services	250.00		
Expenses	247.70		
*Uniform Accounting			
Services	273.00		
Expenses	339.58		
Stationery and Supplies.....	1,093.61	5,997.62	
<hr/>			
* See Appropriation for Same Purpose.			
Uniform Accounting			
Services	\$4,093.50		
Expenses	3,942.23	8,035.73	
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(See also amount spent from
"General Office Expenses.")

Collection and Investigation of
Claims

Services	\$2,575.00	
Expenses	1,843.41	4,418.41

(See also amount spent from
"General Office Expenses.")

Traffic Bureau, Salary of Chief... 1,000.00
Salary and Clerk Hire, 1926

Auditor	\$120.87	
Resident Auditor at University of Maine	28.80	
Special Auditing	60.43	
Clerk Hire	149.00	359.10

General Office Expenses, 1926

Town Accounting	\$947.58	
Telephone	18.85	
Stationery and Supplies	129.21	1,095.64

\$45,130.53

STATE BOARD OF CHARITIES AND
CORRECTIONS

Salaries and Clerk Hire

Secretary of Board.....	\$2,500.00	
Clerk Hire	4,811.50	
Per Diem of Members of Board	235.00	\$7,546.50

General Office Expenses

Furniture and Equipment.....	\$822.69	
Postage	911.03	
Telephone and Telegraph.....	947.75	
Express and Trucking.....	5.89	
Advertising	86.00	
Miscellaneous	29.25	
Stationery and Supplies	1,119.07	
Traveling Expenses	2,480.91	6,402.59

Aid to Mothers with Dependent
Children

Reimbursement to Cities and Towns	\$66,335.03	
Traveling Expenses of Field Workers	4,017.68	
Salaries of Field Workers....	7,353.92	77,706.63

Board and Care of Neglected
Children

Board, Clothing, etc.	\$268,542.84	
Salaries of Field Workers....	6,679.92	
Salaries of Purchasing Agent and Assistant	2,000.78	
Clerk Hire	791.23	
Postage	700.00	
Traveling Expenses of Field Workers	6,004.97	284,719.74

Salary and Clerk Hire, 1926

Secretary	\$75.54	
Clerk Hire	139.27	
Per Diem of Members of Board	30.00	244.81

General Office Expenses, 1926

Furniture and Equipment....	\$173.52	
Postage	19.14	
Telephone and Telegraph....	80.17	
Express .....	.50	
Stationery and Supplies	285.50	
Traveling Expenses	141.13	699.96

Board and Care of Neglected Chil-
dren, 1926

Board, Care, Clothing, etc....	\$20,198.68	
Traveling Expenses of Field Agents	366.26	
Salaries of Field Workers....	190.36	
Salaries of Purchasing Agents	63.43	
Clerk Hire	32.95	20,851.68

Aid to Mothers with Dependent
Children, 1926

Salaries of Field Workers....	\$135.96	
Salaries of Supervisor and As- sistant	81.58	
Reimbursement to Cities and Towns	24,349.75	
Traveling Expenses of Field Workers	198.84	24,766.14
		\$422,938.05

STATE COMMISSIONER OF EDUCATION

Salaries and Clerk Hire

Commissioner	\$5,000.00
Deputy	3,250.00

Agent, Secondary Education..	3,200.00	
Agent, Unorganized Territory	3,009.49	
Clerk Hire	11,256.17	
Illiteracy Work	462.00	\$26,177.66
		<hr/>
General Office Expenses		
Furniture and Equipment.....	\$636.96	
Postage	2,307.05	
Telephone and Telegraph.....	360.91	
Miscellaneous	306.73	
Express and Freight.....	69.67	
Printing and Binding Report..	647.44	
Stationery and Supplies	3,564.11	
Traveling Expenses	3,262.46	11,155.33
		<hr/>
Normal Schools and Training School		
Insurance	\$125.00	
Personal Services	177,818.94	
Expenses	47,296.95	225,240.89
		<hr/>
Normal School Upkeep and Ex- tensions		
Aroostook State Normal School	\$11,193.93	
Eastern State Normal School	6,482.51	
Farmington State Normal School	6,508.74	
Madawaska Training School..	3,540.39	
Washington State Normal School	6,080.90	
Western State Normal School	9,933.82	43,740.29
		<hr/>
Schooling of Children in Unorgan- ized Townships		
Personal Services	\$13,417.86	
Expenses	18,725.88	
Buildings	1,242.26	
Equipment	65.55	33,451.55
		<hr/>
Aid to Academies		
Anson Academy	\$750.00	
Aroostook Central Institute..	750.00	
Berwick Academy	500.00	
Bluehill-Geo. Stevens Academy	750.00	
Bridgewater Academy	500.00	
Bridgton Academy	500.00	
Calais Academy	750.00	
Cherryfield Academy	750.00	

STATE AUDITOR'S REPORT

Coburn Classical Institute.....	500.00	
Corinna Union Academy.....	750.00	
East Corinth Academy	1,000.00	
East Maine Conference Seminary	500.00	
Erskine Academy	500.00	
Foxcroft Academy	750.00	
Freedom Academy	500.00	
Fryeburg Academy	750.00	
Greeley Institute	500.00	
Hampden Academy	750.00	
Hartland Academy	750.00	
Higgins Classical Institute....	1,000.00	
Lee Academy	1,000.00	
Limington Academy	500.00	
Lincoln Academy	500.00	
Mattanawcook Academy	500.00	
Monmouth Academy	500.00	
Monson Academy	500.00	
North Yarmouth Academy....	500.00	
Patten Academy	750.00	
Ricker Classical Institute	500.00	
Robert W. Traip Academy....	500.00	
Somerset Academy	500.00	
Westbrook Seminary	500.00	
Wilton Academy	750.00	
Wiscasset Academy	750.00	
Mattanawcook Academy	250.00	22,000.00
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Leavitt Institute	1,500.00	
Freedom Academy	2,000.00	
Anson Academy	2,500.00	
Aroostook Central Institute.....	1,000.00	
Berwick Academy	1,000.00	
Bluehill-Geo. Stevens Academy....	1,200.00	
Cherryfield Academy	1,000.00	
Eastern Maine Institute	1,800.00	
Erskine Academy	500.00	
Bridgewater Classical Institute....	800.00	
Fryeburg Academy	1,800.00	
Gould Academy	1,000.00	
Hampden Academy	2,500.00	
Hartland Academy	1,500.00	
Higgins Classical Institute	1,000.00	
Lee Academy	3,000.00	
Limington Academy	800.00	
Lincoln Academy	1,000.00	

STATE AUDITOR'S REPORT

Litchfield Academy		800.00	
Maine Central Institute.....		5,000.00	
Monmouth Academy		750.00	
Monson Academy		500.00	
Nasson Institute		6,000.00	
North Yarmouth Academy.....		1,250.00	
Oak Grove Seminary.....		3,000.00	
Parsonsfield Seminary		1,000.00	
Ricker Classical Institute.....		1,500.00	
Somerset Academy		750.00	
St. Joseph's Academy		2,000.00	
Traip Academy		1,250.00	
Washington Academy		1,000.00	
Westbrook Seminary		2,500.00	
Wilton Academy		1,000.00	
Van Buren College		4,000.00	
Bridgton Academy		3,000.00	
Registration of Teachers			
Stationery and Supplies	\$78.01		
Clerk Hire	102.00	180.01	
			<hr/>
State School Fund			
Apportionment to Cities and Towns	\$1,684,060.29		
Apportionment to Cities and Towns, A/c Physical Educa- tion	31,148.00		
A/c Equalization Fund...	80,615.07		
Teachers' Retirement Fund...	1,153.80		
Aid to Towns for Industrial Education	116,772.29		
Aid to Academies for Indus- trial Education	5,819.89		
Salaries a/c Industrial Educa- tion	12,133.56		
Expenses a/c Industrial Edu- cation	97.52	1,931,800.42	
			<hr/>
Interest on Lands Reserved,			
Payments to Plantations		29,581.08	
Pension for Katharine H. Mara ..		300.00	
State Certification of Teachers			
Services	\$322.75		
Expenses	156.60	479.35	
			<hr/>
Teachers' Meetings			
Services	\$2,372.00		

STATE AUDITOR'S REPORT

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Expenses	1,870.26	4,242.26
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Summer Schools		
Pay Rolls		6,937.00
Superintendence of Towns Com- prising School Unions		
Salaries	\$104,752.87	
Conference Expenses	1,470.00	
Equalization of Expenses	950.00	107,172.87
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Pensions for Retired Teachers ...		50,311.21
Interest on Trust Funds		590.00
Training Rural Teachers		
Salaries	\$2,789.76	
Expenses	4,482.97	
Traveling Expenses of Teach- ers	1,401.54	
Salary Bonuses	18,418.62	27,092.89
<hr/>		
Vocational Education		
Aid to Towns	\$32.40	
Salaries	7,954.56	
Expenses	8,616.04	15,703.00
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Salaries and Clerk Hire, 1926		
Commissioner	\$120.87	
Deputy	98.21	
Agent, Secondary Education..	96.69	
Agent, Unorganized Territory	28.85	
Clerk Hire	109.50	454.12
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General Office Expenses, 1926		
Postage	\$87.11	
Telephone and Telegraph	31.94	
Express	10.24	
Stationery and Supplies	522.72	
Traveling Expenses	322.05	974.06
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Superintendence of Towns Com- prising School Unions, 1926		
Salaries	\$10,679.68	
Equalization of Expenses	26,039.20	36,718.88
<hr/>		
Schooling of Children in Unorgan- ized Townships, 1926		
Services	\$2,738.92	
Expenses	4,286.53	

STATE AUDITOR'S REPORT

Buildings	2.47	
Equipment .....	.95	7,028.87
<hr/>		
State Certification of Teachers, 1926		
Services	\$27.00	
Expenses	85.11	112.11
<hr/>		
Teachers' Meetings, 1926		
Services	\$25.00	
Expenses	19.48	44.48
<hr/>		
Normal Schools and Training School, 1926		
Services	\$510.17	
Expenses	3,278.47	3,788.64
<hr/>		
Pensions for Retired Teachers, 1926		4,818.82
Training Rural Teachers, Ex- penses, 1926		10.72
Vocational Education, 1926		
Aid to Towns	\$6,682.27	
Aid to Academies	1,928.83	
Expenses	143.61	8,754.71
<hr/>		
State School Fund, 1926		
Aid to Towns a/c Equaliza- tion Fund	\$250.00	
Traveling Expenses	49.38	
Aid to Towns for High School Tuition	1,453.99	1,753.37
<hr/>		
Interest on Lands Reserved, 1926, Payments to Plantations		782.69 \$2,662,597.28
<hr/>		
STATE DEPARTMENT OF HEALTH		
Salaries and Clerk Hire		
Commissioner	\$4,000.00	
Division Directors	12,065.00	
Bacteriologist	1,565.00	
Clerk Hire	9,258.68	
Sanitary Inspector	58.34	
Laboratory Assistants	4,232.49	\$31,179.51
<hr/>		
General Office Expenses		
Postage	\$2,030.74	

Furniture and Equipment	2,508.14	
Gas	566.18	
Telephone and Telegraph	524.31	
Miscellaneous	467.83	
Laundry	156.53	
Freight, Trucking and Express	387.03	
Public Health Council	69.51	
Traveling Expenses	4,351.68	
Stationery and Supplies	7,373.99	18,435.94
<hr/>		
District Health Centers		
Salaries of Health Officers ..	\$27,593.42	
Traveling Expenses	8,037.32	35,630.74
<hr/>		
Maternity and Child Welfare Work		
Equipment	\$992.15	
Salaries of Field Nurses	6,351.77	
Expenses	2,636.81	9,980.73
<hr/>		
Venereal Diseases		
Equipment	\$272.46	
Salary of Director	3,500.00	
Salary of Assistant	1,500.00	
Stenographers	737.50	
Salaries of Clinic Physicians..	3,000.00	
Expenses	4,825.09	13,835.05
<hr/>		
Aroostook Test Laboratory, Caribou		
Salary of Director	\$2,000.00	
Expenses	218.00	2,218.00
<hr/>		
Salaries and Clerk Hire, 1926		
Commissioner	\$120.87	
Division Directors	332.29	
Bacteriologist	15.00	
Clerk Hire	87.00	
Laboratory Assistants	46.00	601.16
<hr/>		
General Office Expenses, 1926		
Postage	\$86.78	
Furniture and Equipment	577.70	
Telephone and Telegraph	41.66	
Gas	67.43	
Stationery and Supplies	1,820.64	
Freight, Trucking and Express	42.23	
Miscellaneous	56.99	

STATE AUDITOR'S REPORT

Public Health Council	239.39		
Traveling Expenses	252.05	3,184.87	
<hr/>			
District Health Centers, 1926			
Salaries of District Health Officers	\$574.36		
Traveling Expenses	1,253.36	1,827.72	
<hr/>			
Venereal Diseases, 1926			
Salary of Director	\$105.76		
Salary of Assistant	45.32		
Clerk Hire	7.50		
Salaries of Clinic Physicians	90.60		
Expenses	334.89	584.07	
<hr/>			
Maternity and Child Welfare Work, 1926			
Salaries of Field Nurses	\$49.72		
Equipment	636.60		
Expenses	77.85	764.17	
<hr/>			
Aroostook Test Laboratory, Caribou, 1926			
Salary of Director	\$60.44		
Telephone	2.50	62.94	\$118,304.90
<hr/>			
STATE HIGHWAY COMMISSION			
Maintenance and Administration			
Salaries of Commissioners ..	\$2,961.54		
Salary of Secretary to Commission	300.00		
Clerk Hire	21,255.30		
Salary of Chief Engineer	6,098.71		
Salary of Superintendent of Maintenance	3,640.00		
Salaries of Assistant Engineers in Charge of Office	7,020.00		
Other Assistants	11,916.99		
Postage	1,872.27		
Printing and Binding Report ..	1,359.89		
Freight and Express	306.52		
Furniture and Equipment ...	1,341.13		
Miscellaneous	217.00		
Stationery and Drafting Room Supplies	11,757.78		
Telephone and Telegraph	4,138.56		

Traveling Expenses of Commissioners and Those in Charge of Office	8,048.04
Advertising	468.43
General Calcium Chloride Account	89,274.60
Signs	22,641.17
Supervisors	52,513.36
Piscataqua River Bridge	8,005.10
Expenses of Commissioners' Car	325.00
General Paint Account	415.47
Engineering Stakes	1.50
Marker Account	8,620.76
General Tar Account	260,390.19
Testing Laboratory	4,028.77
Traffic Census	805.00
Stock	34.77
Chassis	12.02
General Tent Account	322.80
Appropriation Account	112.00
Grade Stakes	15.39
Fair Accounts	274.89
Auto Fines	3,959.00
Repair of Bridges	6,082.47
Reconstruction	132.82
Snow Removal	49.50
Red Flag Account	34.35
Loadometers	2,377.49
Empty Barrel Account	69.06
Reflector Account	25,482.57
Highway Improved	1,850.19
Aid Improved	170.86
General Camp Account	32,877.09
Maintenance of State and State Aid Highways	1,676,789.50
	<hr/>
	\$2,280,369.85

Auto Registration

Salaries of Agent and Inspectors	\$6,267.72
Clerk Hire	38,128.20
Telephone and Telegraph	558.05
Postage	15,703.80
Furniture and Equipment	1,542.40
Freight, Trucking and Express	340.32
Stationery and Supplies	8,109.24

STATE AUDITOR'S REPORT

Registration Plates	26,444.97	
Miscellaneous	280.51	
Advertising	259.36	
Traveling Expenses	5,234.63	
Sheriffs' Fees and Legal Services	108.97	
		<u>\$102,978.17</u> <u>\$2,383,348.02</u>
Improvement of State Roads	1,927,184.78	
Third Class Highway Fund	688,852.47	
Compensation for Injuries Received	38,829.12	
Bath State Ferry	78,466.72	
Highway Loan Fund	2,461,323.70	
Motor Transport and Equipment..	327,492.22	
Bridge Loan Fund	922,259.88	
Kennebec Bridge Loan Fund	1,959,336.27	
Reconstruction Fund	855,427.62	
Special Resolves, See Schedule of Standing of Appropriations.....		<u>104,120.62</u> <u>11,746,641.42</u>
STATE HIGHWAY POLICE		
Salaries and Expenses		
Salary of Chief	\$3,487.39	
Salary of Deputy	2,000.00	
Clerk Hire	1,746.68	
Salaries of Lieutenants	5,400.00	
Salary of Mechanic	1,478.85	
Salaries of Inspectors and Police	51,654.63	
Postage	187.02	
Furniture and Equipment	233.73	
Freight and Express	214.59	
Telephone and Telegraph	2,902.74	
Stationery and Supplies	1,113.32	
Equipment and Repairs to Same	12,334.87	
Traveling Expenses	30,250.64	
Lights and Fuel for Workshop	161.09	
Bonds of Chief and Police ...	495.00	
Miscellaneous	66.75	<u>\$113,727.30</u>
Compensation for Injuries Received		821.00
Official Badge Fund		15.00

Salaries and Expenses, 1926

Salary of Chief	36.34		
Salary of Deputy	21.98		
Salaries of Clerks	20.00		
Salaries of Lieutenants	59.34		
Salaries of Inspectors and Police	769.04		
Freight and Express	47.17		
Postage	7.70		
Furniture and Equipment	40.50		
Telephone and Telegraph	224.56		
Miscellaneous	14.19		
Stationery and Supplies	237.80		
Supplies and Expenses of Police School	75.36		
Equipment and Repairs to Same	941.96		
Traveling Expenses	3,218.80	5,714.74	\$120,278.04

STATE HISTORIAN

Expenses, Printing, 1926		\$133.84	\$133.84
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STATE PARK COMMISSION

Maintenance and Improvements			
Labor and Material		\$684.25	
Maintenance and Improvements, 1926			
Labor	\$467.25		
Architects	150.00	617.25	\$1,301.50

SUPERINTENDENT OF PUBLIC
BUILDINGS

Salary and Wages			
Superintendent	\$2,154.12		
Clerk Hire	2,186.00		
Telephone Operators	2,218.02		
Janitors, Nightwatchmen and Laborers	28,129.05		
Help at Blaine House	4,377.39	\$39,064.58	

Maintenance and Improvements

Permit Postage	\$9,200.00		
Water			
State House	353.54		
Blaine House	189.62		
Telephone and Telegraph			
B. P. X.	1,265.00		

Department	339.14	
Stationery and Supplies		
Department	63.91	
Blaine House	36.50	
Electricity and Gas		
State House	4,910.31	
Blaine House	614.31	
Fuel		
State House	6,432.48	
Blaine House	861.74	
Traveling Expenses	38.30	
Furniture and Equipment		
State House	1,568.25	
Blaine House	*163.18	
Western Union Time Service	406.94	
Insurance on Boilers	161.88	
Decorating	115.00	
Incidental Expenses		
Blaine House	39.00	
State House	166.68	
Supplies		
Blaine House	127.74	
State House	3,075.65	
State House Trucks	1,890.39	
Repairs and Improvements to Capital Buildings and Grounds		
State House	15,994.61	
Blaine House	1,589.57	
Blaine House Garage	1,376.50	
Blaine Memorial	6.00	
State Park, Kittery	946.38	51,932.62
<hr/>		
Compensation for Injuries Re- ceived		10.00
Salary and Wages, 1926		
Superintendent	\$37.76	
Telephone Operators	18.00	
Clerk Hire	20.12	
Firemen, Nightwatchmen, Jan- itors, Etc.	252.07	
Help at Blaine House	41.75	369.70
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Maintenance and Improvements, 1926		
Permit Postage	\$500.00	

STATE AUDITOR'S REPORT

Telephone and Telegraph			
B. P. X.	115.00		
Department	24.95		
Stationery and Supplies	83.64		
Electricity and Gas			
State House	297.41		
Blaine House	91.59		
Fuel			
State House	90.59		
Blaine House	45.00		
Western Union Time Service	28.75		
Miscellaneous			
State House	77.48		
Blaine House	1.20		
Furniture and Equipment			
State House	1,896.34		
Blaine House	954.51		
Supplies, State House	713.60		
State House Trucks	158.65		
Repairs and Improvements to Capital Building and Grounds			
State House	3,660.96		
Blaine House	1,175.82		
Blaine Memorial	289.94	10,205.43	\$101,582.33

* \$19.80 of this amount returned,
which was a duplicate payment.

SUPREME JUDICIAL AND SUPERIOR
COURTS

Salaries

Justices of Supreme Judicial Court	\$47,983.87		
Reporter of Decisions	2,700.00		
Judges of Superior Courts:			
Androscoggin County ...	4,000.00		
Cumberland County	4,000.00		
Kennebec County	4,200.00		
Penobscot County	4,000.00		
Stenographers	20,000.00	\$86,883.87	
Retired Justices, Salaries		12,000.00	
Expenses of Law Courts			
Cumberland County	\$237.35		
Kennebec County	505.30	742.65	

STATE AUDITOR'S REPORT

Clerks of Law Courts			
Cumberland County	\$97.41		
Kennebec County	338.50	435.91	
		<hr/>	
Stationery, Postage, Telephone and Express		938.68	
Expenses of Justices		4,418.96	
Expenses of Law Courts, 1926			
Penobscot County	\$335.06		
Cumberland County	553.10	888.16	
		<hr/>	
Clerks of Law Courts, 1926			
Cumberland County		338.50	
Stationery, Postage, Telephone and Express, 1926		365.65	
Expenses of Justices, 1926		547.23	\$107,559.61
		<hr/>	
TREASURER OF STATE			
Salaries and Clerk Hire			
Treasurer	\$3,000.00		
Deputy	3,250.00		
Clerks	11,374.27	\$17,624.27	
		<hr/>	
General Office Expenses			
Furniture and Equipment	\$63.03		
Telephone and Telegraph	202.68		
Traveling Expenses	38.85		
Postage	2,660.72		
Printing and Binding Report ..	435.66		
Express	50.61		
Premiums on Bonds of Treas- urer and Clerks	1,137.50		
Advertising Land Sale and Tax Act	198.18		
Stationery and Supplies	2,572.82		
Miscellaneous	31.00	7,391.05	
		<hr/>	
Interest on Bonded Debt			
Augusta State Hospital	\$2,000.00		
University of Maine	9,915.00	11,915.00	
		<hr/>	
Abatements and Corrections of Errors in Tax Act			
		3,953.84	
Salary and Clerk Hire, 1926			
Treasurer	\$75.54		
Deputy	28.84		
Clerks	120.00	224.38	

STATE AUDITOR'S REPORT

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General Office Expenses, 1926

Telephone	\$12.25		
Traveling Expenses	14.55		
Postage	109.54		
Express	1.59		
Stationery and Supplies	129.58	267.51	\$41,376.05

TRUSTEES

Hospital Trustees

Per Diem	\$1,855.00		
Expenses	1,595.34	\$3,450.34	

Juvenile Institutions

Per Diem	\$340.00		
Expenses	334.39	674.39	

Tuberculosis Sanatoriums

Per Diem	\$1,340.00		
Expenses	832.71	2,172.71	

Normal Schools and Training School

Per Diem	\$77.50		
Expenses	132.33	209.83	

University of Maine

Traveling Expenses		377.21	
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Hospital Trustees, 1926

Per Diem	\$250.00		
Expenses	201.56	451.56	

Juvenile Institutions, 1926

Per Diem	\$215.00		
Expenses	205.03	420.03	

Tuberculosis Sanatoriums, 1926

Per Diem	\$250.00		
Expenses	167.59	417.59	

Normal Schools and Training School,
1926

Per Diem	\$20.00		
Expenses	18.71	38.71	

University of Maine, 1926

Traveling Expenses		164.88	\$8,377.25
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UNIVERSITY OF MAINE

Maintenance			\$340,000.00
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STATE AUDITOR'S REPORT

Equipment and Repairs	60,000.00	
Scientific Investigation in Agriculture	5,000.00	
Highmoor Farm	5,000.00	
Animal Husbandry	5,000.00	
Co-operative Agriculture	49,217.76	
Maine Agricultural Experiment Station	23,000.00	\$487,217.76

AUGUSTA STATE HOSPITAL

Personal Services		\$148,001.39	
Maintenance			
Sundry Expenses	\$88,294.76		
Wearing Apparel	12,302.58		
Subsistence	83,544.92		
Amusement Fund	850.50	184,992.76	
Repairs and Equipment		50,704.13	
Interest on Helen A. Gilman Legacy		50.00	
Interest on Robie Trust Fund.....		160.00	
Interest on Jos. H. Williams Legacy		40.00	
Compensation for Injuries Received		1,548.49	
Personal Services, 1926		1,545.97	
Maintenance, 1926			
Sundry Expenses	\$3,177.08		
Wearing Apparel	30.79		
Subsistence	3,297.04		
Interest on Trust Funds.....	212.50	6,717.41	
Repairs and Equipment, 1926.....		3,862.17	\$397,622.32

BANGOR STATE HOSPITAL

Personal Services		\$111,487.37	
Maintenance			
Sundry Expenses	\$40,868.08		
Wearing Apparel	6,598.71		
Subsistence	83,821.39	131,288.18	
Repairs and Equipment		45,409.46	
Interest on Robie Amusement Fund		160.00	
Compensation for Injuries Received		321.03	
New Wing		1,056.92	
Personal Services, 1926		1,168.28	
Maintenance, 1926			
Sundry Expenses	\$1,056.86		
Wearing Apparel	154.12		
Subsistence	3,250.29	4,461.27	
Repairs and Equipment, 1926.....		5,400.82	\$300,753.33

BATH MILITARY AND NAVAL
ORPHAN ASYLUM

Personal Services		\$7,222.42	
Maintenance			
Sundry Expenses	\$4,920.12		
Wearing Apparel	1,962.32		
Subsistence	6,130.42	13,012.86	
Repairs and Equipment		3,735.16	
Compensation for Injuries Received		120.96	
Personal Services, 1926.....		74.61	
Maintenance, 1926			
Sundry Expenses	\$92.93		
Wearing Apparel	248.80		
Subsistence	339.74	681.47	
Repairs and Equipment, 1926.....		112.94	
Compensation for Injuries Received, 1926		126.00	\$25,086.42

CENTRAL MAINE SANATORIUM

Personal Services		\$42,685.06	
Maintenance			
Sundry Expenses	\$38,844.64		
Wearing Apparel	918.20		
Subsistence	46,884.25	86,647.09	
Repairs and Equipment		14,067.60	
Completion of Sprinkler System..		263.24	
Personal Services, 1926		478.88	
Maintenance, 1926			
Sundry Expenses	\$2,050.96		
Wearing Apparel	294.18		
Subsistence	2,088.39	4,433.53	
Repairs and Equipment, 1926.....		2,759.96	\$151,335.36

MAINE SCHOOL FOR THE DEAF

Personal Services		\$28,757.30	
Maintenance			
Sundry Expenses	\$7,663.30		
Subsistence	7,666.55	15,329.85	
Repairs and Equipment		5,656.00	
Personal Services, 1926		35.13	
Maintenance, 1926			

STATE AUDITOR'S REPORT

Sundry Expenses	\$243.29		
Subsistence	156.99	400.28	
Repairs and Equipment, 1926.....		131.07	
Repairs to Plumbing and Heating System, 1926		1.00	\$50,310.63
MAINE STATE PRISON			
Personal Services		\$53,029.97	
Maintenance			
Sundry Expenses	\$29,429.84		
Repairs and Equipment	5,344.96		
Wearing Apparel	6,441.06		
Subsistence	24,552.03		
Manufacturing Account	58,689.89	124,457.78	
Retiring and Pensioning Prison Officials		2,699.90	
Compensation for Injuries Received		775.00	
Personal Services, 1926.....		592.94	
Maintenance, 1926			
Sundry Expenses	\$2,706.71		
Repairs and Equipment.....	619.88		
Wearing Apparel	271.55		
Subsistence	1,889.25		
Manufacturing Account	3,428.18	8,915.57	\$190.471.16
NORTHERN MAINE SANATORIUM			
Personal Services		\$33,361.57	
Maintenance			
Sundry Expenses	\$18,894.87		
Wearing Apparel	308.29		
Subsistence	32,626.96	51,830.12	
Repairs and Equipment.....		14,403.00	
Personal Services, 1926.....		356.30	
Maintenance, 1926			
Sundry Expenses	\$4,392.81		
Wearing Apparel	4.60		
Subsistence	2,638.50	7,035.91	
Repairs and Equipment, 1926.....		2,247.83	
Ice House, 1926		173.25	\$109,407.98
POWNAI STATE SCHOOL			
Personal Services		\$81,693.28	
Maintenance			
Sundry Expenses	\$60,402.59		

Wearing Apparel	7,671.65	
Subsistence	35,361.21	103,435.45
<hr/>		
Repairs and Equipment.....		39,078.23
Additions and Improvements.....		370.50
Personal Services, 1926.....		844.33
Maintenance, 1926		
Sundry Expenses	\$7,876.51	
Wearing Apparel	225.00	
Subsistence	4,832.55	12,934.06
<hr/>		
Repairs and Equipment, 1926.....		14,637.71
		<hr/>
STATE REFORMATORY FOR MEN		
Personal Services		\$18,691.47
Maintenance		
Sundry Expenses	\$20,052.68	
Wearing Apparel	2,788.38	
Subsistence	6,843.61	
Brickyard	16.20	29,700.87
<hr/>		
Repairs and Equipment.....		9,766.72
New Building		12,507.23
Personal Services, 1926.....		320.76
Maintenance, 1926		
Sundry Expenses	\$752.04	
Wearing Apparel	28.30	
Subsistence	378.32	1,158.66
<hr/>		
Repairs and Equipment, 1926.....		760.48
Brickyard, 1926		300.00
		<hr/>
STATE REFORMATORY FOR WOMEN		
Personal Services		\$17,495.03
Maintenance		
Sundry Expenses	\$15,434.17	
Wearing Apparel	1,937.69	
Subsistence	6,809.17	24,181.03
<hr/>		
Repairs and Equipment.....		13,911.28
Personal Services, 1926.....		354.10
Maintenance, 1926		
Sundry Expenses	\$512.93	
Wearing Apparel	156.66	
Subsistence	266.62	936.21
<hr/>		
Repairs and Equipment, 1926.....		1,969.98
		<hr/>
		\$58,847.63

STATE AUDITOR'S REPORT

STATE SCHOOL FOR BOYS			
Personal Services		\$18,207.50	
Maintenance			
Sundry Expenses	\$17,671.26		
Wearing Apparel	3,807.07		
Subsistence	13,873.61	35,351.94	
		<hr/>	
Repairs and Equipment.....		11,341.70	
Interest on Isaac Sanford Legacy		42.00	
Personal Services, 1926.....		191.61	
Maintenance, 1926			
Sundry Expenses	\$788.10		
Wearing Apparel	17.94		
Subsistence	794.68	1,600.72	
		<hr/>	
Repairs and Equipment, 1926.....		374.76	\$67,110.23
		<hr/>	
STATE SCHOOL FOR GIRLS			
Personal Services		\$23,307.68	
Maintenance			
Sundry Expenses	\$19,686.18		
Wearing Apparel	4,154.79		
Subsistence	15,066.71	38,907.68	
		<hr/>	
Repairs and Equipment.....		8,243.92	
Compensation for Injuries Received		795.14	
Interest on Trust Funds			
Mustard Fund	\$30.00		
Shaw Fund	241.87	271.87	
		<hr/>	
Necessary Repairs and Improve- ments		952.56	
Personal Services, 1926.....		244.63	
Maintenance, 1926			
Sudnry Expenses	\$1,007.84		
Wearing Apparel	93.48		
Subsistence	982.38	2,083.70	
		<hr/>	
Repairs and Equipment, 1926.....		1,535.03	
Interest on Trust Funds, 1926, Shaw Fund		136.79	\$76,479.00
		<hr/>	
WESTERN MAINE SANATORIUM			
Personal Services		\$48,706.27	
Maintenance			
Sundry Expenses	\$29,712.68		

STATE AUDITOR'S REPORT

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Wearing Apparel	40.33	
Subsistence	31,656.36	61,409.37
		<hr/>
Repairs and Equipment.....		19,174.82
Addition to Administration Building		50.00
Personal Services, 1926.....		553.46
Maintenance, 1926		
Sundry Expenses	\$2,118.39	
Wearing Apparel	8.20	
Subsistence	2,167.73	4,294.32
		<hr/>
Repairs and Equipment, 1926.....		329.50
		<hr/>
		\$134,517.74

REVENUE ACCOUNTS

Tax on Internal Combustion Engine Fuel		
Rebates	\$46,642.22	
Investigator		
Services	3,410.00	
Expenses	4,399.66	
Salary of Clerk	2,106.67	
Telephone and Telegraph.....	44.80	
Stationery and Supplies	132.00	
Postage	286.41	
Traveling Expenses	418.61	
Dues	25.00	\$57,465.37
		<hr/>
Farm Lands Loan Commission, Expenses		
Traveling Expenses	\$326.57	
Insurance	296.31	
Taxes	1,068.62	
Clerk	263.33	
Telephone, Postage, etc.....	52.40	2,007.23
		<hr/>
Farm Lands Loan Commission, Fire Insurance Account.....		3,062.85
Farm Lands Loan Commission, Loans		
Loans on Property in Kennebec County		15,400.00
Vocational Education, Federal		
Aid to Towns	\$15,300.02	
Aid to Academies	5,786.43	
Instruction, Traveling and Incidental Expenses	9,983.11	31,069.56

County Taxes, (Non-governmental) (For detail see Schedule of In- come, Receipts, Expense and Expenditures.)		115,137.51	
Federal Rehabilitation of Indus- trial Cripples			
Instruction, Traveling and In- cidental Expenses		7,349.07	
Fees of Office, Insurance Commis- sioner		140.00	
Tax on Bank Stock (Non-govern- mental)		240,344.43	
Interest on General Deposits, Gen- eral Fund		13,428.26	
Tax on Maine Forestry District, 1925		7.41	
State Tax on Wild Lands, 1925...		21.74	
Corporation Changes		750.00	
Miscellaneous Items			
New checks issued in lieu of old checks cancelled		377.58	
Tax on Collateral Inheritance			
Clerk	\$948.00		
Aroostook County	3.25		
Waldo County	128.00		
Foreign Estates	255.37	1,334.62	
Receivers' Fund for Defunct Banks			
Peoples' Safe Deposit and Sav- ings Bank	\$108.89		
Saco Savings Bank.....	7.10		
Belfast Savings Bank.....	278.59	394.58	
Dog Licenses, 1926, Refund.....		6.00	
White Mt. Forest Reserve			
Oxford County		602.09	
War Bond Sinking Fund			
Soldiers' Pensions		365.00	
Permanent School Fund, Invest- ment		27,029.87	
Passamaquoddy Indian Fund, In- vestment		20,039.35	
Public Administrators' Fund.....		2,603.61	
Board and Care of Neglected Chil- dren, Towns		52.00	\$538,988.13

STATE AUDITOR'S REPORT

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Warrants Outstanding, June 30,
1927

Railroad and Telegraph Tax..	\$28.34	
State School Fund	1,276.07	1,304.41
	<hr/>	<hr/>
Total Expenditures		\$22,050,002.01

SUMMARY OF TOTAL

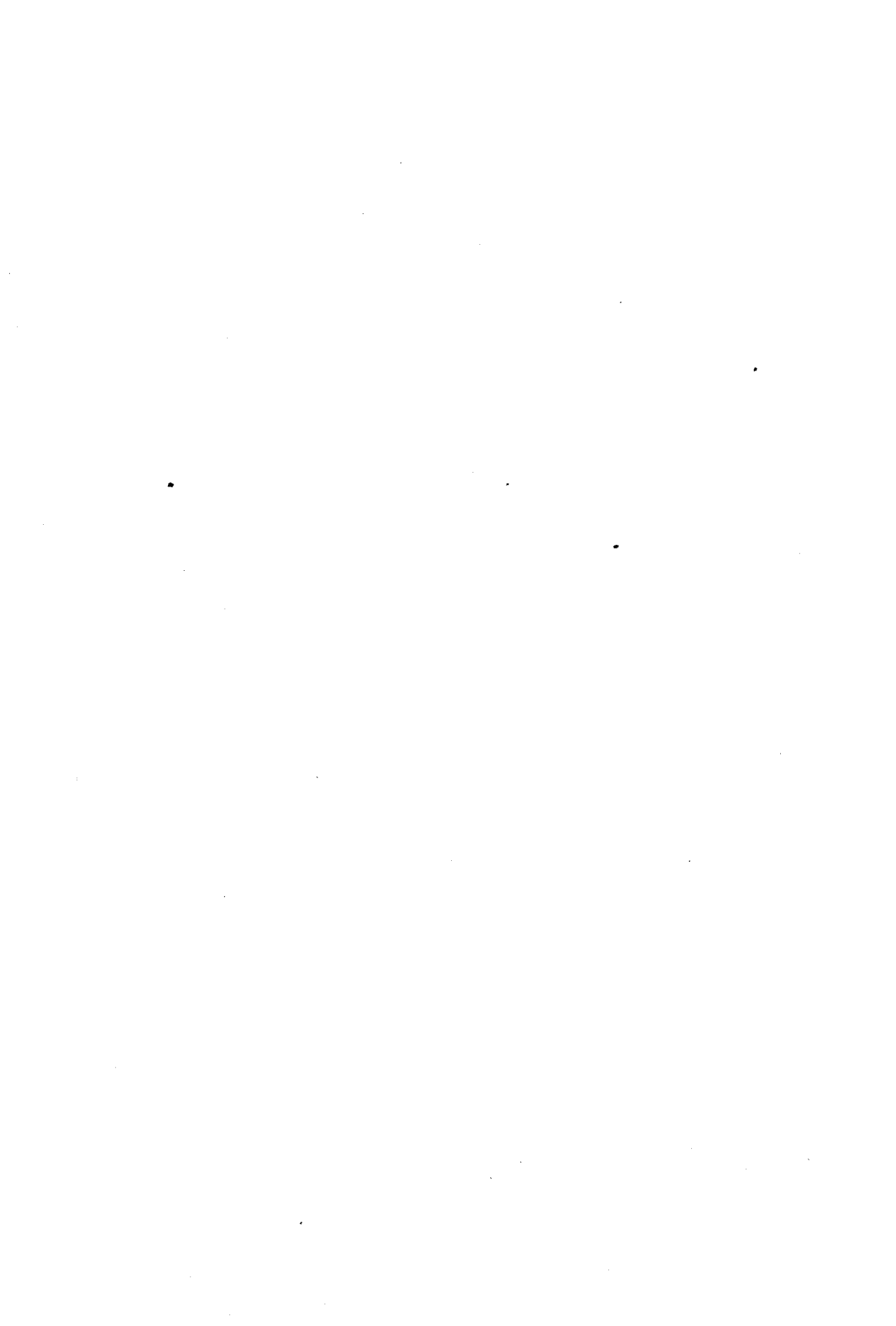
1927 Expenditures	\$21,647,652.85
1926 Balances	402,349.16
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	\$22,050,002.01

CONDENSED STATISTICAL INFORMATION RELATIVE TO STATE INSTITUTIONS, AS OF JUNE 30, 1927

	INSANE		DOMESTIC	EDUCATIONAL	IMBECILIC	PENAL			TUBERCULAR			CORRECTIONAL		1927 TOTALS	1926 LAST YEAR
	Augusta State Hospital	Bangor State Hospital	Bath Military and Naval Orphan Asylum	Maine School for the Deaf	Pownall State School	Maine State Prison	State Reformatory for Men	State Reformatory for Women	Central Maine Sanatorium	Northern Maine Sanatorium	Western Maine Sanatorium	State School for Boys	State School for Girls		
STATISTICS															
Year Established.....	1836	1901	1865	1876	1907	1824	1912	1915	1910	1919	1904	1853	1875		
Year made State Institution.....	1840	1901	1866	1897	1908	1824	1919	1916	1915	1919	1915	1860	1899		
Authority.....	Chapter 145, R. S.	Chapter 145, R. S.	P. & S. Laws 1866 & 1903	Chapter 146, P. L. 1897	Chapter 145, R. S.	Chap. 142, R. S.	Chap. 182 P. L. 1919	Chap. 142, R. S.	Chap. 146, R. S.	Chap. 146, R. S.	Chap. 146, R. S.	Chap. 144, R. S.	Chap. 144, R. S.		
Area of Grounds, Acres.....	479	200	1 1/2	1	1200	426	314.5	200	25	28	425	185	38 1/2	3523 1/2	3523 1/2
Number of Buildings.....	67	23	2	5	49	50	29	12	14	9	24	21	12	317	300
Total Average Population for Year.....	1407	925	52	139	777	262	80	135	184	136	198	166	146	4607	4550 1/2
Average number of Employees, Male.....	126	96	2	7	54	49	16	3	25	9	35	13	4	439	422
Average number of Employees, Female.....	102	73	11	26	54	.....	2	15	32	33	38	17	26	429	433
Average number of Inmates, Male.....	592	401	21	61	348	211	62	19 (Babies)	75	38	51	136	.....	2015	1937
Average number of Inmates, Female.....	587	355	18	45	321	2	.....	98	52	56	74	.....	116	1724	1758 1/2
Total Average Inmate Population.....	1179	756	39	103	669	213	62	117	127	94	125	136	116	3739	3695 1/2
Inmate Capacity.....	1045	640	43	100	700	250	100	100	143	105	126	160	160	3672	3655
WEEKLY PER CAPITA															
Gross Per Capita Expense per week.....	\$6.24	\$7.50	\$12.55	\$8.78	\$5.80	\$16.88	\$17.18	\$10.15	\$22.80	\$19.31	\$20.14	\$9.05	\$11.98		
Net Per Capita, after Deductions.....	6.154	7.45	12.30	8.78	5.79	8.18	16.42	10.03	22.76	19.25	19.49	8.90	11.96		
Cost after deducting income from board and care of paying inmates.....	5.284	6.95	.....	8.35	5.63	.....	.....	.....	22.15	18.72	18.08	.....	.....
EXPENSE AND INCOME															
Expense for Maintenance, after Inventory Adjustments.....	\$382,638.56	\$294,956.30	\$25,464.01	\$48,417.65	201,577.76	\$197,033.14	\$55,384.31	\$51,722.17	\$150,699.21	\$94,405.95	\$130,933.24	\$64,084.12	72,140.63	\$1,769,457.05	\$1,753,701.29
Revenue from General Sources.....	5,320.24	2,006.35	510.00	.....	387.74	101,579.20	2,446.03	600.86	249.33	292.26	4,247.62	1,129.65	134.99	118,904.27	123,330.81
Revenue from Paying Patients, (or parole expense deduction, P).....	53,287.87	19,691.32	2,400.00	.....	P 5,260.71	P1,027.98	P350.22	1,569.87	4,056.51	2,590.42	P9,139.44	P1,082.77	1,107.94	101,565.05	98,289.10
Net Cost of Operation.....	324,030.45	273,258.63	24,954.01	46,017.65	195,929.31	94,425.96	52,588.06	49,551.44	146,393.37	91,523.27	117,546.18	61,871.70	70,897.70	1,548,987.73	1,532,081.35
BALANCE SHEET AS OF JULY 1, 1927															
ASSETS															
Cash.....	\$1,773.44													\$1,823.44	\$1,773.44
Plant, Land, Buildings and Structures.....	2,074,989.89	\$987,474.61	\$35,574.95	\$101,727.72	\$959,280.84	\$749,115.98	\$134,194.12	\$185,696.26	\$189,631.40	\$212,370.12	\$332,073.02	199,495.01	\$201,626.87	6,363,250.79	6,303,666.37
Inventory, Equipment.....	192,752.89	141,612.00	13,026.26	25,845.40	151,050.73	58,121.88	38,628.00	28,455.95	47,452.62	48,908.37	63,982.20	28,981.18	37,241.94	876,054.42	843,427.74
Inventory, Consumable Supplies.....	58,513.70	34,328.01	6,714.28	2,316.40	62,025.63	53,133.71	11,970.07	5,411.34	13,030.55	11,295.65	27,786.70	8,282.42	12,673.23	307,481.69	297,506.25
Accounts Receivable, State of Maine.....	35,282.11	33,231.07	901.98	20.15	16,644.57	3,691.55	8,040.94	2,412.66	3,438.05	2,394.60	10,236.97	1,676.84	11,121.94	128,093.43	136,658.65
Patients' Account.....	19,026.82	8,620.04	.....	.....	4,794.95	.....	.....	.....	2,702.97	238.89	3,039.32	.....	.....	38,422.99	38,610.87
Miscellaneous Bills Receivable.....	74.85	.....	.....	.....	896.64	23,864.04	.....	.....	.....	.....	.....	1,200.00	.....	26,035.53	30,784.52
Appropriations Overdrawn.....	.....	.....	237.40	598.49	.....	9,921.49	.....	.....	.....	157.03	.....	.....	.....	10,914.41	375.08
Custodians' Cash, (Patients' or Inmates' Money).....	6,761.49	4,550.33	.....	.....	757.59	.....	.....	2,362.96	.....	.....	.....	.....	.....	14,432.37	13,875.90
Trust Funds Invested.....	57,000.00	2,000.00	16,000.00	5,354.15	.....	.....	.....	.....	1,721.08	.....	79,974.72	700.00	10,819.15	175,569.10	170,557.60
Total Assets.....	\$2,446,175.19	\$1,211,816.06	\$72,454.87	\$135,862.31	\$1,195,450.95	\$896,848.65	\$192,833.13	\$224,339.17	\$257,976.67	\$275,359.66	\$517,092.93	\$240,385.45	\$273,483.13	\$7,940,078.17	\$7,837,236.42
LIABILITIES															
Income, (Bills Receivable due the State).....	\$19,026.82	\$8,620.04	.....	.....	\$5,691.59	\$23,864.04	.....	.....	\$2,702.97	\$238.89	\$3,039.32	\$1,250.00	.....	\$64,433.67	\$69,383.75
Accounts Vouchers, (Current Bills Payable).....	8,855.98	18,025.92	\$1,139.38	\$618.64	14,244.95	12,613.04	\$5,404.18	\$2,199.84	2,569.72	2,551.63	6,468.18	1,232.34	2,444.79	78,368.59	94,090.70
Deferred Accounts Payable, (Old Bills Unpaid).....	.....	.....	.....	.....	.....	101.25	.....	.....	.....	.....	.....	.....	.....	101.25	831.67
Appropriation Accounts.....	26,500.98	15,205.15	(overdrawn)	(overdrawn)	2,399.62	(overdrawn)	2,535.51	212.82	868.33	(overdrawn)	3,768.79	444.50	8,677.15	60,612.85	42,123.00
Patients or Inmates Funds.....	6,761.49	4,550.33	.....	.....	757.59	.....	.....	2,362.96	.....	.....	.....	.....	.....	14,432.37	13,875.90
Trust Funds.....	58,773.44	2,000.00	16,000.00	5,354.15	.....	.....	.....	.....	1,721.08	.....	79,974.72	700.00	10,819.15	175,342.54	172,331.04
Total Liabilities.....	\$119,918.71	\$48,401.44	\$17,139.38	\$5,972.79	\$23,093.75	\$36,477.08	\$8,040.94	\$4,775.62	\$7,862.10	2,790.52	93,251.01	\$3,626.84	\$21,941.09	\$393,291.27	\$392,636.06
Plant Funds, (representing State's Investments).....	2,267,742.78	1,129,086.61	48,601.21	127,573.12	1,110,331.57	807,237.86	172,822.12	214,152.21	237,084.02	261,273.49	396,055.22	228,476.19	238,868.81	7,239,305.21	7,147,094.11
Surplus, (supplies on hand or quick asset).....	58,513.70	34,328.01	6,714.28	2,316.40	62,025.63	53,133.71	11,970.07	5,411.34	13,030.55	11,295.65	27,786.70	8,282.42	12,673.23	307,481.69	297,506.25
Total Liabilities and Surplus.....	\$2,446,175.19	\$1,211,816.06	\$72,454.87	\$135,862.31	\$1,195,450.95	\$896,848.65	\$192,833.13	\$224,339.17	\$257,976.67	\$275,359.66	\$517,092.93	\$240,385.45	\$273,483.13	\$7,940,078.17	\$7,837,236.42

AUDITOR'S REPORT

July 1, 1927 to June 30, 1928



STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1928

REVENUE ACCOUNTS

ASSETS				LIABILITIES AND RESERVES	
Cash, General Fund.....		\$3,912,963.65		Public Administrators' Fund	\$18,762.46
Special Tax on Cities and Towns..		2,143.55		Receivers' Fund for Defunct Banks.....	13,594.75
State Tax on Cities and Towns...		15,020.73		Appropriation and Provision Suspense	325,000.00
State Tax on Wild Lands.....		470,167.42		Unexpended 1928 Appropriations	4,358,692.89
Tax on Maine Forestry District...		168,173.73		State Contingent Fund	300,000.00
Lands Reserved for Public Uses Fund				Lands Reserved for Public Uses, Trust Fund...	681,537.09
Invested in State Highway Bonds \$320,000.00				Lands Reserved for Public Uses, Special Deposit	56,440.00
Special Deposit in Houlton Trust Co.				War Bond Sinking Fund	92,609.85
Highway Loan Bonds				Dog Licenses to be refunded.....	15,241.00
matured Nov. 1, 1927	\$22,000.00			Dog Licenses, Deficiency, to be refunded.....	2,977.17
Interest on Investments	34,440.00	56,440.00		Dog Licenses, 1928	1,821.00
Invested in War Loan Bonds,				Federal Rehabilitation of Industrial Cripples...	67.73
(Farm Lands Loans)		20,000.00		Federal Vocational Education	49,516.34
Invested in First Mortgage Notes				Tax on Bank Stock, 1928.....	233,272.61
on State farm property, (Farm				Jordan Forestry Fund	125.00
Lands Loans)	148,448.41	*544,888.41		Sinking Fund Reserve	165,570.16
Departmental Supplies		7,522.92			
Passamaquoddy Indian Fund—Sus-					
pense		6,000.00			
Tax on Corporations		42,343.55			
Tax on Express Companies		257.36			
Tax on Insurance Companies		443.37			
Tax on Loan and Building Associa-					
tions		21.35			
Tax on Personal Property		11,607.32			
Tax on Railroad Companies		1,126,944.59			
Tax on Savings Banks		1,042.68			
Tax on Telephone Companies		3,738.31			
Tax on Trust and Banking Com-					
panies		1,949.11			
		<u>\$6,315,228.05</u>			
					<u>\$6,315,228.05</u>

* This item represents investments of the Lands Reserved for Public Uses Trust Fund in long time securities. The balance of the principal of this fund is included in "Cash, General Fund," shown above.

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1928—Continued

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RESERVE ACCOUNTS

Cash, Highway Loan Fund	\$71,500.89	Highway Loan Fund	\$71,500.89
Cash, Memorial Bridge Loan	2,037.55	Memorial Bridge Loan	2,037.55
Cash, Soldiers' Bonus Fund	9,393.15	Soldiers' Bonus Fund	9,393.15
Cash, War Loan	495.30	War Loan	495.30
Cash, Sinking Fund	481,000.00	Sinking Fund	481,000.00
	<u>\$564,426.89</u>		<u>\$564,426.89</u>

STATE BONDED DEBT

State Bonded Debt	\$19,287,300.00	Highway and Bridge Bonds	\$12,918,500.00
		Kennebec Bridge Loan Bonds	3,000,000.00
		Soldiers' Bonus Bonds	1,200,000.00
		State Pier Bonds	1,150,000.00
		War Loan Bond	750,000.00
		Bonds issued to University of Maine	218,300.00
		Bonds issued to Augusta State Hospital	50,000.00
		Municipal War Debt Loan	500.00
	<u>\$19,287,300.00</u>		<u>\$19,287,300.00</u>

SPECIAL FUNDS

Securities in Augusta State Hospital Fund	\$50,000.00	Augusta State Hospital Fund	\$50,000.00
Securities in Levi M. Stewart Fund	75,000.00	Levi M. Stewart Fund	75,000.00
Securities in Robie Library Fund	2,000.00	Robie Library Fund	2,000.00
Securities in Robie Amusement Fund	2,000.00	Robie Amusement Fund	2,000.00
Securities in Col. Black Fund	2,000.00	Col. Black Fund	2,000.00
Securities in Orne Amusement Fund	1,000.00	Orne Amusement Fund	1,000.00
Securities in John M. Prescott Fund	2,000.00	John M. Prescott Fund	2,000.00
Securities in Carleton Fund	1,000.00	Carleton Fund	1,000.00
Securities in Velora M. Chase Fund	721.08	Velora M. Chase Fund	721.08
Securities in Brown Company Fund	1,200.00	Brown Company Fund	1,200.00
Securities in Western Maine Sanatorium Fund	2,874.72	Western Maine Sanatorium Fund	2,874.72
Securities in University of Maine Fund	118,300.00	University of Maine Fund	118,300.00
Securities in University of Maine Coburn Fund	100,000.00	University of Maine Coburn Fund	100,000.00
Securities in State School for Girls, Godfrey Fund	893.00	State School for Girls, Godfrey Fund	893.00
Securities in Maine Teachers' Retirement Association Fund	3,850.65	Maine Teachers' Retirement Association Fund	3,850.65
	<u>\$362,839.45</u>		<u>\$362,839.45</u>

STATE AUDITOR'S REPORT

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1928—Continued

TRUST DEPOSITS

Securities in Union Mutual Life Insurance Co.	\$202,000.00	Union Mutual Life Insurance Co.	\$202,000.00
Securities in Fraternities Health & Accident Insurance Co.	8,770.00	Fraternities Health & Accident Insurance Co. . . .	8,770.00
Securities in Maine Cannery Mutual Insurance Co.	11,000.00	Maine Cannery Mutual Insurance Co.	11,000.00
Securities in Maine Indemnity Co.	10,366.84	Maine Indemnity Co.	10,366.84
Securities in Prudential Health & Accident Insurance Co.	1,338.08	Prudential Health & Accident Insurance Co. . . .	1,338.08
Securities in Sanford Mills Mutual Aid Association	1,000.00	Sanford Mills Mutual Aid Association.	1,000.00
Securities in Lewiston Mutual Fire Insurance Co.	10,000.00	Lewiston Mutual Fire Insurance Co.	10,000.00
Securities in Union Safe Deposit & Trust Co. of Delaware	72,150.00	Union Safe Deposit & Trust Co. of Delaware. . . .	72,150.00
Securities in Casco Title Guaranty Co.	13,000.00	Casco Title Guaranty Co.	13,000.00
	<hr/>		<hr/>
	\$329,624.92		\$329,624.92

GUARANTY DEPOSITS

Securities in Cushman-Hollis Co.	\$28,500.00	Cushman-Hollis Co.	\$28,500.00
Securities in Chicago Bridge & Iron Works.	12,000.00	Chicago Bridge & Iron Works	12,000.00
Securities in Biddeford & Saco Water Co.	5,000.00	Biddeford & Saco Water Co.	5,000.00
Securities in Dingley-Foss Shoe Co.	10,000.00	Dingley-Foss Shoe Co.	10,000.00
Securities in R. P. Hazzard Co.	15,000.00	R. P. Hazzard Co.	15,000.00
Securities in Finch, Pruyne & Co.	5,000.00	Finch, Pruyne & Co.	5,000.00
Securities in International Paper Co.	10,000.00	International Paper Co.	10,000.00
Securities in National Biscuit Co.	5,000.00	National Biscuit Co.	5,000.00
Securities in Vacuum Oil Co.	5,000.00	Vacuum Oil Co.	5,000.00
Securities in Madawaska Co.	10,000.00	Madawaska Co.	10,000.00
Securities in U. S. Pegwood & Shank Co.	5,000.00	U. S. Pegwood & Shank Co.	5,000.00
Securities, H. D. Collins	5,000.00	H. D. Collins	5,000.00
Securities in Standard Oil Co. of New York. . . .	5,000.00	Standard Oil Co. of New York.	5,000.00
	<hr/>		<hr/>
	\$120,500.00		\$120,500.00

STATEMENT OF ASSETS AND LIABILITIES, JUNE 30, 1928—*Concluded*

		PERMANENT FUNDS	
Cash in Permanent School Fund.....	\$39,651.81	Permanent School Fund	\$561,973.88
Cash in Passamaquody Indian Fund.....	14,039.35	Passamaquoddy Indian Fund	*127,746.44
State Indebtedness to Permanent Funds.....	749,240.75	Penobscot Indian Fund	88,092.44
		Houlton Academy Fund	2,000.00
		Foxcroft Academy Fund	1,000.00
		Hebron Academy Fund	1,000.00
		Madawaska Territory School Fund.....	5,000.00
		School District No. 2, Madison.....	1,000.00
		Augusta State Hospital, Gilman Legacy.....	1,000.00
		Augusta State Hospital, Williams Legacy.....	1,000.00
		Jordan Forestry Fund	1,000.00
		State School for Girls Fund.....	10,819.15
		State School for Boys, Sanford Legacy.....	700.00
		Sanford Legacy for Deaf, Dumb and Blind.....	600.00
	<u>\$802,931.91</u>		<u>\$802,931.91</u>

* Deduction of \$6,000 of this fund by direction of the Legislature of 1927. (See Chapter 147, P. L. 1927.)

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DETAIL OF ASSETS, JUNE 30, 1928

Cash, General Fund		\$3,912,963.65	
Special Tax on Cities and Towns.....		2,143.55	
State Tax on Cities and Towns.....		15,020.73	
State Tax on Wild Lands		470,167.42	
Tax on Maine Forestry District		168,173.73	
Lands Reserved for Public Uses, Investment Account			
Invested in State Highway Bonds.....		320,000.00	
Houlton Trust Co., Houlton, Maine—Special Deposit			
Interest on Bonds Invested by Farm Lands Loan Commission and Amount Due from Highway Bonds Previously Paid.....		56,440.00	
Departmental Supplies		7,522.92	
Farm Lands Loan Commission			
Invested in War Loan Bonds.....	\$20,000.00		
Invested in First Mortgage Notes on State Farm Property	148,448.41	168,448.41	
Passamaquoddy Indian Fund—Suspense.....		6,000.00	
Tax on Corporations		42,343.55	
Tax on Express Companies		257.36	
Tax on Insurance Companies		443.37	
Tax on Loan and Building Associations.....		21.35	
Tax on Personal Property		11,607.32	
Tax on Railroad Companies		1,126,944.59	
Tax on Savings Banks		1,042.68	
Tax on Telephone Companies		3,738.31	
Tax on Trust and Banking Companies.....		1,949.11	
Cash, Highway Loan Fund		71,500.89	
Cash, Memorial Bridge Loan Fund		2,037.55	
Cash, Soldiers' Bonus Fund		9,393.15	
Cash, War Loan Fund		495.30	
Cash, Sinking Fund		481,000.00	
Special Funds, see Schedule of Assets and Liabilities		362,839.45	
Trust Deposits, see Schedule of Assets and Liabilities		329,624.92	
Guaranty Deposits, see Schedule of Assets and Liabilities		120,500.00	
Total Assets			\$7,692,619.31

DETAIL OF LIABILITIES, JUNE 30, 1928

Public Administrators' Fund		
Balance July 1, 1927	\$18,753.15	
Estate Manoel Luiz Gomes	463.24	
Estate Emma Learned	316.20	
Estate Christ George	64.21	
Estate Ludwig Johnson	11.68	
	<hr/>	
	\$19,608.48	
Less payments, account of		
Estate of Jacob Erick Hojgaard.....	529.82	
Estate of Emma Learned	316.20	\$18,762.46
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Receivers' Fund for Defunct Banks		
Belfast Savings Bank	\$1,089.51	
Hancock Mutual Fire Insurance Co.....	163.94	
Mousam River Trust Co.	3.62	
Peoples' Safe Deposit & Savings Bank...	7,345.12	
Pittsfield Trust Co.	843.59	
Saco Savings Bank	3,013.45	
Waterville Trust Co.	1,193.78	
	<hr/>	
	\$13,653.01	
Less Payment a/c Peoples' Safe Deposit and Savings Bank		
	58.26	13,594.75
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Unexpended 1928 Appropriations		
Accounts continuing by law.....	\$3,868,903.29	
Balances carried forward	475,437.76	
Warrants outstanding	14,351.84	4,358,692.89
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(For detail of above see last column of schedule of "Standing of Appropriations.")		
State Contingent Fund		300,000.00
Lands Reserved for Public Uses—Trust Fund		
Balance July 1, 1927	\$666,247.43	
Hamlin Plt., Aroostook County.....	69.00	
New Canada Plt., Aroostook County.....	25.00	
Oxbow Plt., Aroostook County.....	110.00	
Reed Plt., Aroostook County.....	1,150.31	
10, R. 4, W. E. L. S., Aroostook County..	2.00	
17, R. 10, W. E. L. S., Aroostook County..	2.87	
17, R. 11, W. E. L. S., Aroostook County..	43.90	
Letter E, Franklin County.....	25.00	
Lang Plt., Franklin County.....	105.00	

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Sandy River Plt., Franklin County.....	21.76	
3, R. 3, W. B. K. P., Franklin County.....	100.00	
3, R. 4, W. B. K. P., Franklin County.....	100.00	
Andover North Surplus, Oxford County..	87.00	
4, R. 2, W. B. K. P., Oxford County.....	80.00	
5, R. 4, W. B. K. P., Oxford County.....	126.00	
5, R. 5, W. B. K. P., Oxford County.....	50.00	
5, R. 8, W. E. L. S., Penobscot County...	10.00	
2, R. 11, W. E. L. S., Piscataquis County	25.00	
10, R. 9, W. E. L. S., Piscataquis County	12.50	
Bigelow Plt., Somerset County.....	12.38	
1, R. 3, B. K. P., W. K. R., Somerset County	531.51	
Dennistown Plt., Somerset County.....	50.00	
1, R. 3, B. K. P., W. K. R., Somerset County	1,083.03	
Highland Plt., Somerset County.....	538.10	
Jackman Plt., Somerset County.....	300.00	
Long Pond Plt., Somerset County.....	3,926.74	
Moose River Plt., Somerset County.....	1,010.12	
Pleasant Ridge Plt., Somerset County...	1,526.85	
West Forks Plt., Somerset County.....	2,247.14	
Grand Lake Stream Plt., Washington County	1,918.45	681,537.09

Lands Reserved for Public Uses—Special Deposit

Interest on bonds invested by Farm Lands Loan Commission and amount due from Highway Bonds previously paid.....		56,440.00
War Bond Sinking Fund		
Balance July 1, 1927	\$116,176.56	
Soldiers' Pensions lapsed	6,619.29	
	<u>\$122,795.85</u>	
Less Interest for Soldiers' Bonus Bonds..	30,000.00	
Less Payments for Soldiers' Pensions.....	186.00	92,609.85
Dog Licenses to be Refunded		18,218.17
Dog Licenses, 1928		1,821.00
Federal Rehabilitation of Industrial Cripples..		67.73
Federal Vocational Education		49,516.34
Tax on Bank Stock, 1928		233,272.61
Jordan Forestry Fund, Interest		125.00
Appropriation and Provision Suspense		
Bangor State Hospital, New Wing.....	50,000.00	
Central Maine Sanatorium, Construction and Equipment of Nurses' Home.....	40,000.00	

STATE AUDITOR'S REPORT

Northern Maine Sanatorium, Sprinkler System and Standpipe	35,000.00	
Western Maine Sanatorium, Annex to Reception Room	10,000.00	
Pownal State School, Administration Building	80,000.00	
University of Maine, Dairy Building, Greenhouse and Hydraulic Equipment..	70,000.00	
State Highway Commission		
Eustis-Woburn Road	15,000.00	
Greenville-Long Pond Road	25,000.00	325,000.00
		<hr/>
Sinking Fund Reserve		
Balance July 1, 1927	\$1,162,533.82	
1927 Balances Lapsed	169,864.85	
State Contingent Fund	800,171.49	
		<hr/>
	\$2,132,570.16	
Less:		
Interest on Kennebec Bridge Loan Bonds	120,000.00	
Reserve to Retire Highway Loan Bonds	947,000.00	
Highway Loan Fund	50,000.00	
Interest on Highway Loan Bonds....	850,000.00	165,570.16
		<hr/>
Highway Loan Fund Unexpended.....	71,500.89	
Memorial Bridge Loan Fund Unexpended....	2,037.55	
Soldiers' Bonus Fund Unexpended.....	9,393.15	
War Loan Fund Unexpended.....	495.30	
Sinking Fund	481,000.00	
Special Funds, See Schedule of Assets and Liabilities	362,839.45	
Trust Deposits, See Schedule of Assets and Liabilities	329,624.92	
Guaranty Deposits, See Schedule of Assets and Liabilities	120,500.00	
		<hr/>
Total Liabilities		\$7,692,619.31

BONDED DEBT

Highway and Bridge Loan Bonds Outstanding
June 30, 1928:

Issue of Sept. 1, 1913, \$300,000.00, 4%, 40 years. Bonds retired Sept. 1, 1928 to Sept. 1, 1953 incl., \$7,500 a year for 26 years	\$195,000.00
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STATE AUDITOR'S REPORT

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Issue of July 1, 1914, \$500,000.00, 4%, 40 years. Bonds retired July 1, 1928 to July 1, 1954 incl., \$11,500 a year for 27 years	310,500.00
Issue of April 1, 1915, \$500,000.00, 4%, 20 years. Bonds retired April 1, 1929 to April 1, 1935 incl., \$25,000 a year for five years and \$50,000 a year for 2 years....	225,000.00
Issue of March 1, 1916, \$500,000.00, 4%, 20 years. Bonds retired March 1, 1929 to March 1, 1936 incl., \$25,000 a year for 5 years, and \$15,000 a year for 3 years...	170,000.00
Issue of May 1, 1917, \$200,000.00, 4%, 30 years. Bonds retired May 1, 1937 to May 1, 1946, \$20,000 a year for 10 years	200,000.00
Issue of April 1, 1920, \$500,000.00, 5%, 10 years. Bonds retired April 1, 1929 to April 1, 1930 incl., \$50,000 a year for 2 years	100,000.00
Issue of April 1, 1920, \$2,500,000.00, 5%, 35 years. Bonds retired April 1, 1930 to April 1, 1954 incl., \$100,000 a year for 25 years	2,500,000.00
Issue of August 1, 1921, \$1,750,000.00, 5%, 20 years. Bonds retired August 1, 1928 to August 1, 1941 incl., \$100,000 a year for 4 years and \$125,000 a year for 10 years	1,650,000.00
Issue of July 1, 1922, \$1,250,000.00 4%, 30 years. Bonds retired July 1, 1943 to July 1, 1952 incl., \$125,000 a year for 10 years	1,250,000.00
Issue of July 1, 1923. \$1,600,000.00, 4%, 27 years. Bonds retired July 1, 1941 to July 1, 1950 incl., \$160,000 a year for 10 years	1,600,000.00
Issue of July 1, 1924, \$1,000,000.00, 4%, 35 years. Bonds retired July 1, 1949 to July 1, 1958 incl., \$100,000 a year for 10 years	1,000,000.00
Issue of November 1, 1925, \$942,000.00, 4%, 15 years. Bonds retired November 1, 1928 to November 1, 1940 incl., \$62,000 a year for 13 years, and \$74,000 a year for 1 year	818,000.00
Issue of April 1, 1926, \$1,500,000.00, 4%, 15 years. Bonds retired April 1, 1929 to April 1, 1941 incl., \$100,000 a year for 13 years	1,300,000.00

STATE AUDITOR'S REPORT

Issue of Sept. 15, 1926, \$600,000.00, 4%, 15 years. Bonds retired Sept. 15, 1928 to Sept. 15, 1941 incl., \$40,000 a year for 14 years	560,000.00	
Issue of Dec. 1, 1926, \$583,000.00, 4%, 15 years. Bonds retired Dec. 1, 1928 to Dec. 1, 1941 incl., \$40,000 a year for 14 years	560,000.00	
Issue of May 2, 1927, \$500,000.00, 4%, 15 years. Bonds retired May 1, 1929 to May 1, 1942 incl., \$20,000 a year for 13 years and \$10,000 a year for 1 year.....	480,000.00	12,918,500.00

Kennebec Bridge Loan Bonds Outstanding
June 30, 1928

Issue of \$500,000.00, July 1, 1926, 4%, 10 years. Bonds retired July 1, 1931 to July 1, 1940 incl., \$50,000 a year for 10 years	\$500,000.00	
Issue of Nov. 1, 1926, \$500,000.00, 4%, 10 years. Bonds retired Nov. 1, 1941 to Nov. 1, 1950 incl., \$50,000 a year for 10 years	500,000.00	
Issue of Jan. 1, 1927, \$500,000.00, 4%, 15 years. Bonds retired Jan. 1, 1951 to Jan. 1, 1965 incl., \$25,000 a year for 2 years, \$30,000 a year for 4 years, \$35,000 a year for 3 years, \$40,000 a year for 4 years, \$45,000 a year for 1 year and \$20,000 a year for 1 year	500,000.00	
Issue of April 1, 1927, \$500,000.00, 4%, 14 years. Bonds retired April 1, 1940 to April 1, 1953 incl., \$10,000 a year for 1 year, \$20,000 a year for 2 years, \$30,000 a year for 3 years, \$40,000 a year for 4 years and \$50,000 a year for 4 years....	500,000.00	
Issue of June 1, 1927, \$1,000,000.00, 4%, 18 years. Bonds retired June 1, 1951 to June 1, 1978 incl., \$50,000 a year for 4 years, \$25,000 a year for 1 year, \$50,000 a year for 1 year, \$55,000 a year for 5 years, \$60,000 a year for 2 years, \$65,000 a year for 2 years, \$70,000 a year for 2 years and \$60,000 a year for 1 year.....	1,000,000.00	3,000,000.00

War Loan Bonds Outstanding June 30, 1928

Issue of May 1, 1917, 4%, 20 years, 1937..	\$500,000.00
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Issue of Dec. 1, 1918, 4% serial bonds. Bonds retired Dec. 1, 1928 to Dec. 1, 1932 incl., \$50,000 a year for 5 years....	250,000.00	750,000.00
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Soldiers' Bonus Bonds Outstanding June 30, 1928		
Issue of Dec. 1, 1920, 5½%, Gold Bonds. Bonds retired Dec. 1, 1928 to Dec. 1, 1930 incl., \$300,000 a year for 3 years..	\$900,000.00	
Issue of Dec. 1, 1922. Bonds retired Dec. 1, 1932	300,000.00	1,200,000.00
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State Pier Bonds Outstanding June 30, 1928		
Issue of March 1, 1922, 4%. Bonds retired March 1, 1933 to March 1, 1942 incl., \$115,000 a year for 10 years.....		1,150,000.00
University of Maine, Coburn Fund		
One unnegotiable bond to secure a legacy left to State College of Agriculture and Mechanical Arts by the late Abner Co- burn, dated Feb. 5, 1889. Under Chapter 47, Public Laws of 1917, this bond was renewed for 30 years, due 1947.....		100,000.00
University of Maine, Land Grant Fund		
One unnegotiable bond issued to the State College, dated June 1, 1889, constituting a permanent fund derived from the Unit- ed States Government. Under Chapter 142, Resolves of 1919, this bond was re- newed for 30 years, due 1949.....		118,300.00
Augusta State Hospital, Coburn Fund		
One unnegotiable bond to secure a legacy by late Abner Coburn, dated Dec. 13, 1888. Under Chapter 89, Public Laws of 1917, this bond was renewed for 30 years, due 1947		50,000.00
Municipal War Debt Loan		
Bonds never presented for payment, issue of Oct. 1, 1869		500.00
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Total Bonded Debt		\$19,287,300.00

PERMANENT FUNDS

JUNE 30, 1928

Permanent School Fund

Balance July 1, 1927 \$522,322.07 .

STATE AUDITOR'S REPORT

1927 Appropriation Lapses a/c State Commissioner of Education invested in Farmers' National Bank, Houlton.....	12,621.94	
Previous Lapses Invested in Guilford Trust Co.	27,029.87	*\$561,973.88
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Passamaquoddy Indian Fund		
Balance July 1, 1927	\$113,441.77	
Sale of Stumpage, Indian Township.....	265.32	
Investment	14,039.35	†127,746.44
<hr/>		
Penobscot Indian Fund		
The amount to the credit of this fund is \$88,092.44. \$50,000 of said sum was received from sale of four townships of land purchased by the State of said tribe in 1833, to which have been added receipts from leases of the shores of several islands in Penobscot River.....		
		88,092.44
Houlton Academy Fund, (Chapter 370, Res. 1864)		2,000.00
Foxcroft Academy Fund, (Chapter 277, Res. 1868)		1,000.00
Hebron Academy Fund, (Chapter 278, Res. 1868)		1,000.00
Madawaska Territory School Fund, (Chapter 100, P. & S. Laws 1861)		5,000.00
School District No. 2, Madison, (Resolves 1863)		1,000.00
Augusta State Hospital		
Williams Legacy, (Chapter 220, Res. 1897)		1,000.00
Gilman Legacy, (Chapter 131, Res. 1905)		1,000.00
Jordan Forestry Fund, (Chapter 67, Res. 1919)		1,000.00
State School for Girls Fund, (Chapter 174, P. L. 1909)		
Nellie F. Shaw Fund	\$4,750.00	
Peter F. Lane Fund	1,156.65	
Eliza Mustard Fund	3,912.50	
Augustus Hopkins Fund	1,000.00	10,819.15
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Sanford Legacy, State School for Boys, (Chapter 197, P. L. 1856)		700.00

Sanford Legacy, Deaf, Blind and Dumb, Chapter 43, Res. 1911)	600.00
	<hr/>
Total Permanent Funds	\$802,931.91

* At the close of the fiscal year 1927-1928, by the funding process provided by Chapt. 222, P. L. 1923, \$39,651.81 of the Permanent School Fund had been invested in special deposits.

† At the close of the fiscal year 1927-1928, by the funding process provided by Chapt. 222, P. L. 1923, \$14,039.35 of the Passamaquoddy Indian Fund had been invested in special deposits.

FUNDED DEBT OF THE STATE

BONDS OUTSTANDING JUNE 30, 1928

Abner Coburn Fund, Augusta State Hospital..	\$50,000.00
This is represented by one unnegotiable 4% registered bond renewed July 1, 1917, (Chapter 70, Res. 1887 and Chapter 89, Public Laws 1917.)	
Abner Coburn Bequest, University of Maine..	100,000.00
This is represented by one unnegotiable 4% registered bond (Chapter 105, Res. 1887 and Chapter 47, Res. 1917.)	
Land Grant Fund, University of Maine.....	118,300.00
This is represented by one unnegotiable 5% registered bond (Chapter 226, Res. 1889 and Chapter 142, Res. 1919.)	
Highway and Bridge Bonds.....	12,918,500.00
(Chapter 25, R. S. as amended.)	
*†War Loan Bonds	750,000.00
(Chapter 187, P. L. 1917.)	
*†Soldiers' Bonus Bonds	1,200,000.00
(Chapter 264, P. L. 1919 and Chapter 134, P. L. 1921.)	
*State Pier Bonds	1,150,000.00
(Chapter 84, P. & S. Laws 1921.)	
Municipal War Debt, Civil War.....	500.00
*Kennebec Bridge Loan Bond.....	3,000,000.00
	<hr/> 19,287,300.00

* For detail of Maturities and annual interest charges on these bonds, reference is made to Bonded Debt Statement.

† The World War Debt, originally \$4,300,000.00, has been reduced \$2,700,000.00 by the payment of bonds maturing to Dec. 1, 1928, leaving the outstanding bonded indebtedness on account of the World War at \$1,600,000.00.

TRUST FUNDS ON WHICH INTEREST IS PAID
AND WHICH ARE REGARDED AS FUNDED OBLI-
GATIONS, THE STATE ANNUALLY PAYING IN-
TEREST ON SAME

Joseph H. Williams Legacy.....		\$1,000.00
(Chapter 220, Res. 1892.)		
Helen A. Gilman Legacy		1,000.00
(Chapter 130, Res. 1905.)		
Augustus Hopkins Legacy, State School for Girls		1,000.00
(Chapter 174, P. L. 1909.)		
Peter Lane Legacy, State School for Girls....		1,156.65
(Chapter 174, P. L. 1909.)		
Eliza Mustard Legacy, State School for Girls		3,912.50
(Chapter 174, P. L. 1909.)		
Nellie F. Shaw Fund, State School for Girls		4,750.00
(Chapter 174, P. L. 1909.)		
Houlton Academy		2,000.00
(Chapter 370, Res. 1864.)		
Foxcroft Academy		1,000.00
(Chapter 277, Res. 1868.)		
Hebron Academy		1,000.00
(Chapter 277, Res. 1868.)		
Benjamin C. Jordan Fund		1,000.00
(Chapter 67, Res. 1909.)		
Isaac Sanford Legacy		
To State School for Boys,		
(Chapter 197, P. L. 1856)..	\$700.00	
To Indigent Blind, Deaf and		
Dumb, (Chapter 43, Res.		
1911)	600.00	1,300.00
		<hr/>
Madawaska Territory School Fund.....		5,000.00
(Chapter 100, P. & S. Laws 1861.)		
School District No. 2, Madison		
Bequest of Mahlon D. Spaulding.....		1,000.00
(Resolve of March 25, 1863.)		
Permanent School Fund		*561,973.88
(Chapter 193, P. L. 1850 and Chapter 16, Sec. 153, R. S.)		
Passamaquoddy Indian Fund		†127,746.44
(Chapter 3, Res. 1824.)		

Penobscot Indian Fund	88,092.44	
(Chapter 37, Res. 1824 and Resolve of March 5th, 1830.)		
Interest has been paid on this fund since 1860.		802,931.91
		<hr/>
Total Funded Debt	\$20,090,231.91	

* At the close of the fiscal year 1927-1928, by the funding process provided by Chapt. 222, P. L. 1923, \$39,651.81 of the Permanent School Fund had been invested in special deposits.

† At the close of the fiscal year 1927-1928, by the funding process provided by Chapt. 222, P. L. 1923, \$14,039.35 of the Passamaquoddy Indian Fund had been invested in special deposits.

TRUST FUNDS FOR WHICH SECURITIES ARE HELD

JUNE 30, 1928

Robie Library Fund, Augusta State Hospital (Chapter 42, Res. 1911.)		
Represented by twenty shares First Na- tional Bank Stock of Portland.....		\$2,000.00
Col. John Black Fund, Augusta State Hospital		
Represented by twenty shares of First Na- tional Bank Stock, Portland, of the value of	\$1,500.00	
Deposited in name of Trustees in Augusta Savings Bank	*500.00	2,000.00
		<hr/>
Mrs. S. A. Orne Amusement Fund, Augusta State Hospital		
Represented by \$1,000 coupon bond Ameri- can Tel. & Tel. Co.		1,000.00
Robie Amusement Fund, Bangor State Hospital (Chapter 42, Res. 1911.)		
Represented by twenty shares First Na- tional Bank Stock of Portland.....		2,000.00
Carleton Fund, (Chapter 60, Res. 1911)		
Interest on same to be paid to College of Agriculture, University of Maine, by the terms of Chapter 10, Resolves 1925, Sav- ings Bank Book		1,000.00
Levi M. Stewart Fund, Western Maine Sana- torium		
Represented by State and Municipal Bonds		75,000.00

Valora M. Chase Fund		
Represented by Savings Deposit Book, No. 5200, First National Granite Bank, Au- gusta		721.08
John Prescott Fund, Central Maine Sanatorium Represented by one Liberty Loan Bond for		1,000.00
John Prescott Fund, Western Maine Sanatorium Represented by two Liberty Loan Bonds for		1,000.00
Brown Company Fund, Western Maine Sana- torium Represented by Brown Company Stock.....		1,200.00
Western Maine Sanatorium Fund		
Represented by Deposit in Kineo Trust Co., Milo Branch		2,874.72
State School for Girls, Godfrey Fund		
Represented by Savings Book No. 21348, Augusta Trust Co.		893.00
Maine Teachers' Retirement Association Fund		
Represented by Deposit in State Trust Co., Augusta Reserve Fund	\$136.93	
Maine Teachers' Retirement Assoc....	3,713.72	3,850.65
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Lands Reserved for Public Uses, First Mort- gage Farm Loans		148,448.41
Lands Reserved Fund, (Chapter 303, P. L. 1917 as amended and Chapter 216, Sec. 1, P. L. 1925)		†320,000.00
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Total		\$562,987.86

* The Treasurer of State has never had custody of this amount.

† Included in Highway and Bridge Bonds shown under Funded Debt Statement.

STATE AUDITOR'S REPORT

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VALUE OF PERMANENT PROPERTIES AS OF JUNE 30, 1928

Augusta State Hospital	\$2,204,633.71
Bangor State Hospital	1,136,766.10
Bath Military and Naval Orphan Asylum	35,574.95
Maine School for the Deaf	194,815.42
Pownal State School	977,891.47
Maine State Prison	750,725.25
State Reformatory for Men	167,115.95
State Reformatory for Women	218,457.38
State School for Boys	199,495.01
State School for Girls	206,596.04
Central Maine Sanatorium	189,631.40
Northern Maine Sanatorium	216,205.09
Western Maine Sanatorium	348,082.54
Adjutant General Building	27,079.00
Armories and Arsenals	99,562.00
Blaine Mansion	174,028.87
Fish and Game Hatcheries and State Camps	108,500.00
Maine Building at Springfield, Mass.	55,500.00
Military Reservations and Old Forts	21,086.00
United States Naval Coal Depot, Frenchman's Bay	5,750.00
New Storehouse, Office Building and Equipment	107,510.43
State Highway Garage	320,268.46
State House and Furnishings	1,034,712.31
State Laboratory Equipment	7,394.71
State Pier at Portland	1,347,398.25
State School Property	1,620,000.00
Forestry Stations	16,000.00
	..
	<u>\$11,790,780.34</u>

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES
July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Automobile Fees.....			\$2,699,339.63	
Corporation Changes.....	\$101,818.09		101,818.09	
Cost of Advertising Tax on Corporations.....	68.00		68.00	
County Taxes, (Non-governmental)				
Aroostook County.....			38,610.00	\$39,314.68
Franklin County.....			10,729.86	11,179.09
Hancock County.....			3,914.07	4,001.46
Knox County.....			116.98	128.27
Lincoln County.....			67.30	84.59
Oxford County.....			9,230.38	9,260.94
Penobscot County.....			7,466.37	7,561.32
Piscataquis County.....			18,789.24	18,904.58
Sagadahoc County.....			72.30	85.68
Somerset County.....			19,682.53	20,822.37
Washington County.....			9,601.00	9,972.08
Departmental Supplies, (Non-governmental).....			31,423.27	37,845.83
Dog Licenses, (Non-governmental).....			1,821.00	
Dog Licenses, Deficiency.....	4.83		7,819.83	
Dog Licenses, Deficiency, (Non-governmental).....			51,768.17	65.00
Duties on Commissions.....	4,030.00		4,030.00	
Estate Tax.....	107,031.11		107,031.11	
Farm Lands Loan Commission,				
Loans.....			18,187.17	11,700.00
Interest and Expenses.....	5,906.05		7,491.72	1,185.67

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—*Continued*
July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Interest on Investment Account.....			\$13,160.00	\$34,440.00
Insurance Account.....			500.00	
Fees of Office, Attorney General.....	\$2,915.00		2,915.00	
Fees of Office, Forest Commissioner.....	34.00		34.00	
Fees of Office, Insurance Commissioner.....	51,055.00		51,185.00	130.00
Fees of Office, Secretary of State.....	6,808.99		6,808.99	
Fees of Steamboat Inspectors, (Public Utilities Commission).....	2,013.00		2,013.00	
Fines and Licenses, Fish and Game Commissioner.....	55,410.00		90,302.26	
Fines and Licenses, Sea and Shore Fisheries.....	467.04		2,675.38	
Foreign Corporations.....	3,820.00		3,820.00	
Interest on Deposits, Forest Commissioner.....	110.59		110.59	
Interest on Deposits, General Fund.....	75,538.08		86,353.94	7,834.79
Interest on Maine Forestry District Tax.....	105.80		105.95	.15
Interest on Savings Deposits.....	806.71		806.71	
Interest on State Tax.....	306.74		307.21	.47
Itinerant Vendors' Licenses.....	200.00		200.00	
Lands Reserved for Public Uses				
Trust Fund.....			15,289.66	
Investment Account.....			22,000.00	22,000.00
Miscellaneous Items.....		\$2,229.05	190.68	2,419.73
New Corporations.....	17,844.00		17,844.00	
Permanent School Fund.....	12,621.94	12,621.94		12,621.94
Public Administrators' Fund, (Non-governmental).....			855.33	846.02
Rental of Kelp Lands.....	558.75		558.75	
Receivers' Fund for Defunct Banks, (Non-governmental).....				58.26

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1927 to June 30, 1928

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	Income	Expense	Cash Receipts	Cash Expenditures
State Tax on Cities and Towns.....	\$4,245,276.66		\$4,252,616.66	
State Tax on Wild Lands.....	469,029.76		465,254.61	\$190.46
Tax on Bank Stock, (Non-governmental).....			255,444.73	252,986.24
Tax on Collateral Inheritance:				
Androscoggin County.....	16,160.86		16,160.86	
Aroostook County.....	8,445.15		8,449.40	4.25
Cumberland County.....	127,579.18		127,582.93	3.75
Franklin County.....	18,251.97		18,251.97	
Hancock County.....	316,294.76		316,294.76	
Kennebec County.....	29,142.96		29,142.96	
Knox County.....	13,458.62		13,535.42	76.80
Lincoln County.....	6,682.42		6,682.42	
Oxford County.....	16,453.02		16,609.02	156.00
Penobscot County.....	150,084.95		150,084.95	
Piscataquis County.....	13,884.71		13,891.21	6.50
Sagadahoc County.....	71,451.22		71,451.22	
Somerset County.....	6,498.50		6,498.50	
Waldo County.....	13,243.10		13,243.10	
Washington County.....	9,466.97		9,466.97	
York County.....	160,939.70		160,939.70	
Foreign Estates.....	607,388.73		607,953.38	564.65
Tax on Corporations.....	471,420.95		465,063.45	462.20
Tax on Express Companies.....	43,582.04		43,977.15	
Tax on Insurance Companies.....	450,364.62		449,950.62	

STATE AUDITOR'S REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued

July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Tax on Internal Combustion Engine Fuel.....			\$2,623,886.78	\$84,167.36
Tax on Loan and Building Associations.....	\$1,899.32		\$1,912.07	
Tax on Maine Forestry District.....	18.84		166,122.97	58.75
Tax on Parlor and Sleeping Cars.....	2,866.82		2,866.82	
Tax on Personal Property.....	10,373.53		9,961.86	
Tax on Railroad Companies.....	1,993,297.77		1,996,524.31	7,982.91
Tax on Savings Banks.....	233,782.22		232,739.54	
Tax on Special Insurance Brokers.....	76.52		76.52	
Tax on Telegraph Companies.....	27,330.44		27,366.17	
Tax on Telephone Companies.....	323,055.88		322,256.38	
Tax on Trust and Banking Companies.....	251,878.50		251,461.52	
Tax on Unauthorized Insurance.....	1,043.01		1,043.01	
Uncommitted Tax on Corporations.....	1,170.00		1,170.00	
White Mt. Forest Reserve, (Non-governmental).....			552.90	552.90
Adjutant General.....		\$109,600.00	4,837.35*	128,265.70
Attorney General.....		26,500.00	1,800.00*	23,271.80
Reimbursement to Investors.....			479.00	479.00
Bank Commissioner.....		34,840.00	17,397.00*	43,898.66
Special Account.....			7,690.00	
Board of Prison Commissioners.....		4,541.64		3,949.60
Board of State Assessors.....		33,303.36	.33*	29,154.67
Bonds:				
Accrued Interest—Highway Loan Bonds.....				566,670.00
Accrued Interest—Memorial Bridge Loan Bonds.....				7,250.00

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1927 to June 30, 1928

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	Income	Expense	Cash Receipts	Cash Expenditures
Reserve to Retire Highway Loan Bonds.....				\$416,000.00
Reserve to Retire Memorial Bridge Loan Bonds.....				50,000.00
Accrued Interest—Soldiers' Bonus Bonds.....		\$78,000.00		90,770.00
Reserve to Retire Soldiers' Bonus Bonds.....		300,000.00		301,000.00
Accrued Interest—State Pier Bonds.....		46,000.00		44,140.00
Accrued Interest—War Loan Bonds.....		32,000.00		30,340.00
Reserve to Retire War Loan Bonds.....		50,000.00		50,000.00
Accrued Interest—Kennebec Bridge Loan Bonds.....			\$42,408.04 *	119,360.00
Charitable, Benevolent and Educational Institutions.....		215,400.00	326.50 *	203,949.54
Claims.....		61,564.38		54,574.38
Commissioner of Agriculture.....		221,961.01	106,477.63 *	326,516.66
Commissioners on Uniform Legislation.....		500.00		452.41
County Attorneys.....		21,550.00		21,457.16
Department of Labor and Industry.....		11,150.00		10,273.31
Department of Public Welfare.....		369,145.18	2,597.37 *	433,174.46
Income Account.....	\$8.36		8.36	
Board and Care of Neglected Children, Towns.....	112,235.18		114,258.62	2,023.44
Directors of the Port of Portland.....			7.00 *	67.03
Examining Boards and Commissions:				
Board of Bar Examiners.....			1,180.00 *	838.91
Board of Chiropractic.....			198.00 *	233.13
Board of Dental Examiners.....			824.00 *	807.00
Board of Embalming Examiners.....			965.00 *	409.53
Board of Optometry.....			460.00 *	504.03

STATE AUDITORS REPORT

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued

July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Board of Osteopathy.....			\$300.00 *	\$344.32
Board of Registration of Medicine.....			1,250.00 *	948.56
Board of Registration of Nurses.....			1,682.12 *	2,116.77
Board of Veterinary Examiners.....				70.15
Commissioners of Pharmacy.....		\$1,000.00	588.40 *	1,783.36
Executive Department.....		424,978.70	1,864.19 *	443,340.85
Superintendent of Public Printing.....	\$595.68		801.48	205.80
Forest Commissioner.....		33,250.00	36,687.19 *	216,638.29
Jordan Forestry Fund.....				875.00
Industrial Accident Commission.....		29,200.00	297.30 *	28,399.39
Administrative Expenses.....	26.00		26.00	
Inland Fish and Game Commissioner.....		185,000.00	920.40 *	259,255.99
Non resident Fishing Licenses.....	40,716.00		59,841.00	
Resident Hunters' Licenses.....	3,874.00		5,465.25	
Insurance Commissioner.....		14,500.00	39.80 *	11,639.57
Legislative Department.....		149.99	72.05 *	16,269.18
Maine State Library.....		53,200.00	1,833.58 *	51,397.46
Dunnaek's Maine Book.....	39.00		39.00	
Sale of Book, "Old Forts of Maine".....	26.00		26.00	
Miscellaneous:				
Damage by Dogs and Wild Animals to Domestic Animals, (non-governmental).....		36,854.50		44,634.50
Railroad and Telegraph Tax.....		150,000.00		183,462.73
Property Exempt from Taxation.....		2,000.00		1,509.98
Department of Maine Grand Army of the Republic.....		1,000.00		1,000.00

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued

July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Two Hundredth Anniversary of Lovewells Pond.....		\$500.00		\$500.00
Opportunity Farm.....		2,500.00		2,500.00
Maine Development Commission.....		50,000.00	\$6,439.12 *	50,116.30
Old Military Reservations and Care of Old Forts.....		5,000.00	218.00 *	2,615.72
Procuring testimonials for Marking Graves of Soldiers of the Revolutionary War		600.00		600.00
Immigration and Customs' Office at Madawaska.....		5,500.00		1,939.06
Airport at Camp Keyes, Augusta.....		3,750.00		3,748.52
Memorial Bridge Loan.....			2,387.44 *	592.51
War Purposes.....				51.00
Eastern States Exposition Building Commission.....			1,267.00 *	1,123.16
Dog Licenses to be Refunded, (Non-governmental).....				13,021.79
War Bond Sinking Fund.....		169,938.30		186.00
United States Naval Coal Depot, Frenchman's Bay.....				5,750.00
Return of the Southern Battle Flags.....			109.02 *	1,425.36
Commissioner to Revise Statutes.....		15,000.00		4,339.83
Dedication of Kennebec Bridge.....				212.90
Survey of Residents aged 70 Years on July 1, 1928.....		5,000.00		1,521.71
Kennebec Bridge Pageant Committee.....			788.00 *	8,716.68
J. H. Kerr, Contractor, account Hancock-Sullivan Bridge.....		3,053.13		3,053.13
Passamaquoddy Indian Fund—Investment Account.....				6,000.00
Passamaquoddy Tribe of Indians.....		26,358.55	6,000.00 *	27,128.91
Income Account.....	\$265.32		265.32	
Penobscot Tribe of Indians.....		27,297.50	10.00 *	28,416.46
Shore Rents.....	1,250.00		1,250.00	

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Public Utilities Commission.....		\$96,750.00	\$10,073.50 *	\$94,852.94
Sea and Shore Fisheries.....		67,500.00		72,426.64
Secretary of State.....		41,015.00	2,510.57 *	25,983.66
Soldiers' Bonus Board.....				2,200.00
State Auditor.....		35,378.46	2,889.89 *	43,898.01
State Board of Arbitration and Conciliation.....		200.00		
State Commissioner of Education.....		2,784,772.78	50,149.75 *	2,839,028.25
Federal Rehabilitation of Industrial Cripples.....			7,295.45	8,547.70
Federal Vocational Education.....			31,823.73	32,575.88
Maine Teachers' Retirement Association.....			1,679.98	3,987.58
Maine Teachers' Retirement Reserve Fund.....			136.93	136.93
State Department of Health.....		125,500.00	24,991.22 *	138,002.87
State Highway Commission.....		1,065,938.30	2,513,721.38 *	9,964,213.67
State Highway Police.....			762.74 *	144,362.87
State Historian.....		500.00		
State Park Commission.....		2,000.00		2,252.65
Superintendent of Public Buildings.....		80,216.75	10,202.90 *	91,373.56
Supreme Judicial and Superior Courts.....		149,650.00		139,701.12
Treasurer of State.....		40,506.56	.81 *	45,845.57
Sale of Lands for Taxes.....	\$16.06		16.06	
Sale of Centennial Coins.....	188.50		188.50	
Trustees.....		9,250.00		8,356.49
University of Maine.....		504,217.76		563,535.58
Augusta State Hospital.....		397,936.50	244.13 *	516,311.35

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—Continued
July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Income Account.....	\$55,750.69		\$56,552.39	
Robie Amusement Fund.....	80.00		80.00	
Bangor State Hospital.....		\$302,544.56		\$459,276.09
Income Account.....	20,293.17		20,293.17	
Robie Library Fund.....	80.00		80.00	
Bath Military and Naval Orphan Asylum.....		27,884.00	88.32 *	28,592.38
Income Account.....	550.00		550.00	
Central Maine Sanatorium.....		146,000.00	21.31 *	146,660.26
Income Account.....	7,008.25		7,008.25	
John M. Prescott Fund Income.....	55.40		55.40	
Maine School for the Deaf.....		60,500.00	2,663.36 *	68,400.19
Maine State Prison.....		84,250.00	87,000.45 *	206,447.87
Northern Maine Sanatorium.....		103,000.00	883.14 *	102,242.56
Income Account.....	1,786.92		1,786.92	
Pownal State School.....		245,525.00	434.36 *	243,815.01
Income Account.....	5,112.62		4,970.40	
State Reformatory for Men.....		58,192.85	3,500.00 *	104,652.95
Income Account.....	5,167.98		5,167.98	
State Reformatory for Women.....		57,300.00		82,387.17
Income Account.....	539.30		539.30	
State School for Boys.....		68,042.00	314.30 *	67,443.46
Income Account.....	713.78		740.10	
State School for Girls.....		\$1,375.96		80,695.14
Income Account.....	594.83		594.83	

STATEMENT OF INCOME, EXPENSE, CASH RECEIPTS AND CASH EXPENDITURES—*Concluded*
July 1, 1927 to June 30, 1928

	Income	Expense	Cash Receipts	Cash Expenditures
Godfrey Fund.....			\$893.00	\$893.00
Western Maine Sanatorium.....		\$138,525.00	7.41 *	132,195.19
Income Account.....	\$7,333.87		7,333.87	
Brown Company Fund Income.....	79.00		79.00	
John M. Prescott Fund Income.....	42.50		42.50	
Levi M. Stewart Fund.....	3,440.00		3,440.00	
Warrants Outstanding:				
State School Fund.....				15,327.68
Railroad and Telegraph Tax.....				41.00
Dog Licenses Refunded.....				40.33
Surplus Revenue Suspense to 1929 Appropriations.....	\$10,829,235.83	\$9,651,008.71	\$19,917,730.47	\$21,463,660.65
Balance to State Contingent Fund.....		325,000.00		
Balance July 1, 1927.....		853,227.12		
Balance July 1, 1927.....			6,023,320.72	
Balance June 30, 1928.....				4,477,390.54
	\$10,829,235.83	\$10,829,235.83	\$25,941,051.19	\$25,941,051.19

*These amounts are credited to appropriation accounts.

STATE AUDITOR'S REPORT

STATE CONTINGENT FUND

JULY 1, 1927 TO JUNE 30, 1928

	<i>Debits</i>	<i>Credits</i>
ADJUTANT GENERAL		
Compensation for Injuries Received.....	\$9.00	
ATTORNEY GENERAL		
Salary and Clerk Hire		\$1,146.24
General Office Expenses		1,238.03
Arrest and Apprehension of Criminals.....		3,779.84
BANK COMMISSIONER		
Salary and Clerk Hire		2,472.46
General Office Expenses		4,963.90
BOARD OF PRISON COMMISSIONERS		
Per Diem and Expenses	230.16	
State Probation Officer		700.00
BOARD OF STATE ASSESSORS		
Salary and Clerk Hire		538.87
General Office Expenses		3,613.66
Ascertaining Value of Wild Lands.....		10.00
CHARITABLE, BENEVOLENT AND EDUCATIONAL INSTITUTIONS		
Children's Aid Society		263.31
Gardiner General Hospital		21.00
Maine Children's Home Society		1,883.28
Maine Institution for the Blind		2,107.00
St. Elizabeth's Asylum and Holy Innocents' Home		2,152.00
St. Louis Home and School for Boys.....		500.10
York County Children's Aid Society.....		178.63
CLAIMS		
Geo. H. Havey and Bradbury Smith.....		7,000.00
Town of Caribou	10.00	
COMMISSIONER OF AGRICULTURE		
Salary and Clerk Hire		1,158.82
General Office Expenses		11.74
Division of Plant Industry		2.06
Division of Markets		3,148.65
Division of Animal Industry		3,413.90
Aid to Agricultural Societies and Fairs.....		2,500.00
Farmers' Institutes and Dairymen's Conference		69.36
Maine Seed Improvement Association80
Certification of Seed		20,294.35

STATE AUDITOR'S REPORT

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Control and Suppression of European Corn		
Borer		22.19
Division of Inspections	5.00	
Compensation for Injuries Received	291.89	
COMMISSIONERS ON UNIFORM LEGISLATION		
Conference of Commissioners	53.95	
COUNTY ATTORNEYS		
Salaries		5.00
DEPARTMENT OF LABOR AND INDUSTRY		
Salary and Clerk Hire		716.00
General Office Expenses		380.87
DEPARTMENT OF PUBLIC WELFARE		
Salary and Clerk Hire		2,393.50
General Office Expenses		411.97
Aid to Mothers with Dependent Children.....	246.50	409.49
Board and Care of Neglected Children.....	90,009.50	5,674.24
DIRECTORS OF PORT OF PORTLAND		
Compensation for Injuries Received.....	63.03	3.00
Unpaid Insurance Premiums		3,000.00
EXECUTIVE DEPARTMENT		
Support of Paupers	27,601.57	
Burial Expenses of Soldiers, Sailors, etc.....	93.00	728.98
Commitment of Insane State Beneficiaries....	13.00	
Retiring and Pensioning Employees of the State	2,958.10	1,221.17
Salary and Clerk Hire		26.23
General Office Expenses		147.75
Payroll of Council and Visiting Committees..		258.72
Contingent Fund of the Governor and Council		6.21
Support of Needy Blind		73.85
Education of the Blind		21.12
Expenses in Pardon Hearings		430.00
Expenses of Committee on Sesqui-centennial		
Anniversary		161.26
Compilation and Publication of Data Concern-		
ing the Resources of the State.....		5.24
Insurance on State House and Contents.....		386.09
Burial Expenses of Soldiers, Sailors, etc., def.		.56
Support of Paupers, Deficiency		185.50
FOREST COMMISSIONER		
Salary and Clerk Hire		161.00
General Office Expenses		35.10
Public Instruction in Forestry		165.55

STATE AUDITOR'S REPORT

State Forest Nursery		690.41
Control of White Pine Blister Rust.....		240.53
Administration of Public Lands		455.00
INDUSTRIAL ACCIDENT COMMISSION		
Salary and Clerk Hire		1,243.01
General Office Expenses		1,235.62
INSURANCE COMMISSIONER		
Salary and Clerk Hire		2,542.15
General Office Expenses		660.76
LEGISLATIVE DEPARTMENT		
General Expenses	15,348.36	506.32
Budget Committee		230.73
MAINE STATE LIBRARY		
Salary and Clerk Hire		334.92
Maintenance and General Office Expenses....		56.53
Binding Public Documents		466.50
Traveling Libraries		129.07
Free Public Libraries		83.40
History of Presque Isle		500.00
MISCELLANEOUS		
Celebration and Commemoration of Birth of Wm. Ladd and Founding of American Peace Society	5,000.00	
U. S. Naval Coal Depot, Frenchman's Bay....	5,750.00	
Return of the Southern Battle Flags.....	1,500.00	
Dedication of Kennebec Bridge	300.00	
Kennebec Bridge Pageant	15,000.00	
Railroad and Telegraph Tax due Towns....	33,470.86	
War Bond Sinking Fund		170,000.00
Property Exempt from Taxation		488.09
Bates College for Forestry Purposes.....		4,500.00
Participation of State of Maine in Eastern States' Exposition		97.84
Fuel Administrator		1,039.57
State of Maine Building, Eastern States' Ex- position		93.63
Damage by Dogs and Wild Animals to Domes- tic Animals		70,000.00
PASSAMAQUODDY TRIBE OF INDIANS		
General Expenses	1,169.61	27.00
PENOBSCOT TRIBE OF INDIANS		
General Expenses	475.36	

PUBLIC UTILITIES COMMISSION		
Automatic Signals, Warning Signs, etc.....	22.00	
Salary and Clerk Hire		2,159.74
General Office Expenses		1,261.42
Water Resources		32.42
Aid to Navigation		362.39
Hydrographic and Geological Surveys.....		1,470.34
SEA AND SHORE FISHERIES		
Pay and Expenses of Wardens.....	5,020.00	1.70
General Office Expenses .....		.10
Purchase of Seed Lobsters		1.45
Propagation of Shell Fish .....		.25
SECRETARY OF STATE		
Salary and Clerk Hire		773.53
General Office Expenses		697.88
Advertising Laws		237.52
Ballot Boxes for Towns		132.56
Aircraft Registration		97.00
Circus Licenses		1,000.00
STATE AUDITOR		
Collection and Investigation of Claims.....	3,500.00	
General Office Expenses	1,066.14	
Salary and Clerk Hire		1,503.89
Uniform Accounting		700.00
STATE BOARD OF ARBITRATION AND CONCILIATION		
Per Diem and Expenses		200.00
STATE DEPARTMENT OF HEALTH		
Salary and Clerk Hire		2,891.14
General Office Expenses		96.73
Venereal Diseases		69.30
District Health Centers		523.42
Maternity and Child Welfare Work.....		100.24
Aroostook Test Laboratory		269.45
STATE HIGHWAY COMMISSION		
Compensation for Injuries Received.....	2,000.00	
STATE HIGHWAY POLICE		
Compensation for Injuries Received.....	6.00	
Salary and Expenses		279.74
Reimbursement to City of Biddeford.....		102.75
STATE HISTORIAN		
Expenses	500.00	500.00

STATE AUDITOR'S REPORT

SUPERINTENDENT OF PUBLIC BUILDINGS		
Maintenance and Improvements		204.21
Compensation for Injuries Received.....	7.00	
SUPREME JUDICIAL AND SUPERIOR COURTS		
Retired Justices		8,295.79
Expenses of Law Courts		807.10
Clerks of Law Courts		115.59
Expenses of Justices		603.92
TREASURER OF STATE		
Interest on Bonded Debt		85.00
Bounty on Porcupines	6,650.00	25.75
TRUSTEES		
Hospital Trustees	38.87	
University of Maine	171.75	125.42
Juvenile Institutions		247.39
Normal Schools and Training School.....		214.67
Tuberculosis Sanatoriums		47.88
AUGUSTA STATE HOSPITAL		
Personal Services		5,536.61
Maintenance		190.91
Repairs and Equipment		353.42
Construction of Nurses' Home		209.32
Compensation for Injuries Received, Deficiency		.50
BANGOR STATE HOSPITAL		
Maintenance		101.20
Repairs and Equipment		10.24
Compensation for Injuries Received.....	13.92	
BATH MILITARY AND NAVAL ORPHAN ASYLUM		
Compensation for Injuries Received.....	151.64	
Maintenance		237.40
CENTRAL MAINE SANATORIUM		
Sprinkler System		737.12
Maintenance		3.69
MAINE SCHOOL FOR THE DEAF		
Sprinkler System .....		.36
Personal Services	6,065.00	
Maintenance	484.59	
Repairs and Equipment	48.90	
MAINE STATE PRISON		
Compensation for Injuries Received.....		35.05
Maintenance	32,000.00	

STATE AUDITOR'S REPORT

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Personal Services	1,231.63	
Retired Prison Officials		102.10
NORTHERN MAINE SANATORIUM		
Maintenance	131.60	
Repairs and Equipment	25.43	
POWNAI STATE SCHOOL		
Personal Services		30.43
Maintenance		209.32
Repairs and Equipment		1,332.05
STATE REFORMATORY FOR MEN		
Personal Services		1,817.59
Maintenance		271.41
Repairs and Equipment		497.48
Maintenance, Deficiency		91.60
STATE REFORMATORY FOR WOMEN		
Detention Building	8,216.60	
Personal Services		133.97
Maintenance		17.21
Repairs and Equipment		11.03
STATE SCHOOL FOR BOYS		
Personal Services		412.57
Repairs and Equipment		66.93
STATE SCHOOL FOR GIRLS		
Personal Services		1,692.32
Maintenance		1,058.03
Repairs and Equipment		3,863.26
Interest on Trust Funds		204.66
Compensation for Injuries Received.....	59.35	
WESTERN MAINE SANATORIUM		
Personal Services		304.94
Maintenance		476.31
Repairs and Equipment		109.22
Additions to Administration Building		2,301.00
Building School		354.32
Fire Pumps and Hydrants		260.90
Water Tank		36.59
	\$267,664.25	\$384,473.47
Sinking Fund Reserve	970,036.34	
Balance in State Contingent Fund, June 30, 1928	300,000.00	
Balance July 1, 1927		300,000.00
To Surplus Revenue		853,227.12
	\$1,537,700.59	\$1,537,700.59

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS

July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
ADJUTANT GENERAL			
Salary	\$2,500.00	\$668.07	
Military Fund	86,800.00		
Balance from 1927	17,960.86	4,161.98	
Armory Rentals	20,000.00	7.30	
Publication of Grand Army Records	300.00		
Spanish War Claims, Bal. from 1927	1,695.30		
Compensation for Injuries Received			
Armory Rentals, 1927	130.63		
ATTORNEY GENERAL			
Salary and Clerk Hire	16,000.00		
General Office Expenses	3,000.00		
Arrest and Apprehension of Criminals	7,500.00	1,800.00	
Salary and Clerk Hire, 1927	1,146.24		
General Office Expenses, 1927	1,554.47		
Arrest and Apprehension of Criminals, 1927	4,738.36		
BANK COMMISSIONER			
Salary and Clerk Hire	24,000.00		
General Office Expenses	10,840.00	28.50	\$7,690.00
Expenses of Organizing Trust Companies, Balance from 1927	3,202.63	350.00	
Loan Agency Inspection, Bal. from 1927	5,544.18	1,725.00	
Registration of Dealers in Securities, Bal. from 1927	11,224.65	15,293.50	
Salary and Clerk Hire, 1927	2,472.46		
General Office Expenses, 1927	6,288.26		
BOARD OF PRISON COMMISSIONERS			
Salary of State Probation Officer	2,500.00		
Salary of Clerk	300.00		
Per Diem and Expenses	1,741.64		
Per Diem and Expenses, 1927	543.01		
State Probation Officer, 1927	700.00		
BOARD OF STATE ASSESSORS			
Salary and Clerk Hire	16,000.00		
General Office Expenses	7,300.00	.33	
Ascertaining Value of Wild Lands	10,000.00		
General Office Expenses, Deficiency	3.36		
Salary and Clerk Hire, 1927	538.87		
General Office Expenses, 1927	4,547.75		
Ascertaining Value of Wild Lands, 1927	10.00		
BONDS			
Accrued Interest—Highway Loan Bonds			1,407,475.00
Reserve to Retire Highway Loan Bonds			947,000.00

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$668.07	\$2,500.00		\$2,500.00	\$668.07 to 1929
	4,161.98	105,522.60		105,522.60	3,400.24 to 1929
	7.30	19,818.55		19,818.55	188.75 to 1929
		284.92		284.92	15.08 to 1929
					1,695.30 to 1929
\$9.00	9.00	9.00		9.00	
		130.63		130.63	
		14,805.84		14,805.84	1,194.16 to 1929
		2,654.58		2,654.58	345.42 to 1929
1,800.00		4,536.42		4,536.42	4,763.58 to 1929
					1,146.24 lapsed
		316.44		316.44	1,238.03 lapsed
		958.52		958.52	3,779.84 lapsed
		20,651.76		20,651.76	3,348.24 to 1929
	7,718.50	14,742.21		14,742.21	3,816.29 to 1929
	350.00	57.64		57.64	3,494.99 to 1929
	1,725.00	130.86		130.86	7,138.32 to 1929
	15,293.50	6,991.83		6,991.83	19,526.32 to 1929
					2,472.46 lapsed
		1,324.36		1,324.36	4,963.90 lapsed
		1,949.04		1,949.04	550.96 to 1929
		300.00		300.00	
		927.39		927.39	814.25 to 1929
230.16	230.16	773.17		773.17	
					700.00 lapsed
		15,574.54		15,574.54	425.46 to 1929
	.33	5,249.78		5,249.78	2,050.55 to 1929
		7,392.90		7,392.90	2,607.10 to 1929
		3.36		3.36	
					538.87 lapsed
		934.09		934.09	3,613.66 lapsed
					10.00 lapsed
	1,407,475.00	573,920.00		573,920.00	833,555.00 to 1929
	947,000.00	466,000.00		466,000.00	481,000.00 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Accrued Interest—Soldiers' Bonus Bonds	\$78 000 00	}	\$30,000.00
Balance from 1927	16,907.50		
Reserve to Retire Soldiers' Bonus Bonds	300,000.00		
Balance from 1927	1,000.00		
Accrued Interest—State Pier Bonds	46,000.00		
Balance from 1927	260.00		
Accrued Interest—War Loan Bonds	32,000.00		
Balance from 1927	26,327.31		
Reserve to Retire War Loan Bonds	50,000.00		
Accrued Interest—Kennebec Bridge Loan	4,912.25			$42,408.04	123,711.70
Bonds, Bal. from 1927			
CHARITABLE, BENEVOLENT AND EDUCATIONAL INSTITUTIONS			
Augusta General Hospital	\$10,000.00		
Bangor Anti-tuberculosis Association	2,700.00		
Bar Harbor Medical & Surgical Hospital	2,000.00		
Bath City Hospital	2,500.00		
Calais Hospital	2,000.00		
Central Maine General Hospital	9,000.00		
Children's Aid Society	2,800.00		
Children's Heart Work Society	2,000.00		
Children's Hospital	42,500.00		
Charles A. Dean Hospital	1,800.00		
Eastern Maine General Hospital	15,000.00		
Eastern Maine Orphans' Home	2,000.00		
Franklin Hospital	500.00		
Gardiner General Hospital	1,600.00		
Girls' Orphanage	4,000.00		
Good Samaritan Home Association	4,500.00		
Healy Asylum	6,000.00		
Home for Aged Women, Belfast	300.00		
Home for Aged Women, Rockland	300.00		
Knox County General Hospital	2,000.00		
Madigan Memorial Hospital	3,000.00		
Maine Children's Home Society	5,000.00		
Maine Eye and Ear Infirmary	6,000.00		
Maine General Hospital	19,000.00		
Maine Institution for the Blind	15,000.00		
Maine Mission for the Deaf	200.00		
Northern Maine General Hospital	4,500.00		
Northern Maine General Hospital, Repairs and Equipment	1,500.00		
Penobscot General Hospital	1,000.00		
Presque Isle General Hospital	4,500.00		
Rumford Community Hospital	2,500.00		
St. Elizabeth's Asylum & Holy Innocents' Home	5,500.00		
St. Louis Home and School for Boys	2,500.00		

STANDING OF APPROPRIATIONS—Continued
 July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$30,000.00	\$90,770.00	\$8,250.00	\$99,020.00	\$25,887.50 to 1929
		301,000.00		301,000.00	
		44,140.00		44,140.00	2,120.00 to 1929
		30,340.00	1,000.00	31,340.00	26,987.31 to 1929
		50,000.00		50,000.00	
	166,119.74	119,360.00		119,360.00	51,671.99 to 1929
		\$10,000.00		\$10,000.00	
		2,700.00		2,700.00	
		2,000.00		2,000.00	
		1,206.25		1,206.25	\$1,293.75 to 1929
		2,000.00		2,000.00	
		9,000.00		9,000.00	
		2,037.16		2,037.16	762.84 to 1929
		1,827.00		1,827.00	173.00 to 1929
		42,500.00		42,500.00	
		870.50		870.50	929.50 to 1929
		15,000.00		15,000.00	
		2,000.00		2,000.00	
		262.00		262.00	238.00 to 1929
		897.00		897.00	703.00 to 1929
		4,000.00		4,000.00	
		4,500.00		4,500.00	
		6,000.00		6,000.00	
					300.00 to 1929
		150.00		150.00	150.00 to 1929
					2,000.00 to 1929
		3,000.00		3,000.00	
		4,604.77		4,604.77	395.23 to 1929
					6,000.00 to 1929
		19,000.00		19,000.00	
		13,903.00		13,903.00	1,097.00 to 1929
		150.00		150.00	50.00 to 1929
		3,907.50		3,907.50	592.50 to 1929
		1,500.00		1,500.00	
		1,000.00		1,000.00	
		3,675.00		3,675.00	825.00 to 1929
		1,086.18		1,086.18	1,413.82 to 1929
		2,642.00		2,642.00	2,858.00 to 1929
		1,895.00		1,895.00	605.00 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
St. Mary's General Hospital.....	\$9,000.00		
Sisters' Hospital.....	7,500.00	\$311.00	
Temporary Home for Women and Children.....	3,500.00		
Trull Hospital Aid Association.....	750.00		
Waldo County General Hospital.....	1,000.00		
Waldo County General Hospital, Repairs and Equipment.....	500.00		
Webber Hospital Association.....	5,500.00		
Winthrop Hospital.....	750.00		
York County Children's Aid Society.....	2,000.00		
York Hospital.....	1,200.00		
Augusta General Hospital, 1927.....	104.00		
Charles A. Dean Hospital, 1927.....	692.50		
Children's Heart Work Society, 1927.....	33.23		
Children's Aid Society, 1927.....	454.88	15.50	
Children's Hospital, 1927.....	2,820.45		
Eastern Maine Orphans' Home, 1927.....	128.00		
Gardiner General Hospital, 1927.....	335.00		
Good Samaritan Home Association, 1927.....	624.62		
Home for Aged Women, Belfast, 1927.....	300.00		
Home for Aged Women, Rockland, 1927.....	150.00		
Knox County General Hospital, 1927.....	1,500.00		
Madigan Memorial Hospital, 1927.....	1,258.50		
Maine Children's Home Society, 1927.....	2,160.64		
Maine Institution for the Blind, 1927.....	3,262.00		
Maine Mission for the Deaf, 1927.....	50.00		
Northern Maine General Hospital, 1927.....	962.50		
Rumford Hospital Association, 1927.....	750.00		
St. Elizabeth's Asylum & Holy Innocents' Home, 1927.....	2,428.00		
St. Louis Home and School for Boys, 1927.....	620.10		
St. Mary's General Hospital, 1927.....	1,425.50		
Trull Hospital Aid Association, 1927.....	70.00		
Waldo County General Hospital, 1927.....	465.00		
Webber Hospital Association, 1927.....	1,910.49		
York County Children's Aid Society, 1927.....	348.79		
York Hospital, 1927.....	802.50		
Franklin Hospital, 1927.....	62.00		
COMMISSIONER OF AGRICULTURE			
Salary and Clerk Hire.....	32,500.00	2,200.00	
General Office Expenses.....	15,000.00	18.00	
Aid to Agricultural Societies and Fairs.....	27,880.49	2,500.00	\$2,000.00
Certification of Seed.....	10,000.00	32,210.73	4,000.00
Control and Suppression of European Corn Borer.....	7,500.00	84.00	
Division of Animal Industry.....	75,000.00	23,791.19	
Division of Inspections.....	12,000.00	14,401.75	538.55

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$5,542.50		\$5,542.50	\$3,457.50 to 1929
	\$311.00	7,811.00		7,811.00	
		3,500.00		3,500.00	
		480.50		480.50	269.50 to 1929
		1,000.00		1,000.00	
		500.00		500.00	
		2,789.15		2,789.15	2,710.85 to 1929
		675.00		675.00	75.00 to 1929
		1,709.15		1,709.15	290.85 to 1929
					1,200.00 to 1929
		104.00		104.00	
		692.50		692.50	
		33.23		33.23	
	15.50	207.07		207.07	263.31 lapsed
		2,820.45		2,820.45	
		128.00		128.00	
		314.00		314.00	21.00 lapsed
		624.62		624.62	
		300.00		300.00	
		150.00		150.00	
		1,500.00		1,500.00	
		1,258.50		1,258.50	
		277.36		277.36	1,883.28 lapsed
		1,155.00		1,155.00	2,107.00 lapsed
		50.00		50.00	
		962.50		962.50	
		750.00		750.00	
		276.00		276.00	2,152.00 lapsed
		120.00		120.00	500.10 lapsed
		1,425.50		1,425.50	
		70.00		70.00	
		465.00		465.00	
		1,910.49		1,910.49	
		170.16		170.16	178.63 lapsed
		802.50		802.50	
		62.00		62.00	
	2,200.00	33,605.57		33,605.57	1,094.43 to 1929
	18.00	13,741.04		13,741.04	1,276.96 to 1929
	4,500.00	32,371.79		32,371.79	8.70 to 1929
	36,210.73	30,177.76	\$6,000.00	36,177.76	10,032.97 to 1929
	84.00	7,449.59		7,449.59	134.41 to 1929
	23,791.19	95,401.92	2,000.00	97,401.92	1,389.27 to 1929
	14,940.30	24,453.22		24,453.22	2,487.08 to 1929

STANDING OF APPROPRIATIONS—Continued

July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Division of Markets and Shipping Point			
Inspections.....	\$11,000.00	\$22,734.04	
Division of Plant Industry.....	20,000.00	411.50	\$6,000.00
Farmers' Institutes and Dairymen's Conference	4,000.00		
Study and Control of the Fruit or			
Blueberry Fly.....	5,000.00	} 24.00	
Balance from 1927.....	2,999.09		
Blueberry Inspection Service, Bal. from 1927...	28.55	2,404.36	
Compensation for Injuries Received.....			
Division of Animal Industry, Deficiency.....	9.64		
Division of Inspections, Deficiency.....	2,070.88		
Salary and Clerk Hire, 1927.....	1,997.80		
General Office Expenses, 1927.....	1,018.04		
Division of Plant Industry, 1927.....	6.76		1,200.00
Division of Markets and Shipping Point			
Inspections, 1927.....	5,949.96		
Division of Inspections, 1927.....	1,866.30		1,492.74
Division of Animal Industry, 1927.....	14,289.47		
Aid to Agricultural Society and Fairs, 1927.....	2,505.03		
Farmers' Institutes and Dairymen's			
Conference, 1927.....	141.39		
Maine Seed Improvement Association, 1927.....	.80		
Certification of Seed, 1927.....	17,891.73	5,698.06	
Control and Suppression of European			
Corn Borer, 1927.....	112.76		
COMMISSIONERS OF PHARMACY			
Per diem and Expenses.....	1,000.00	} 588.40	
Balance from 1927.....	1,105.71		
COMMISSIONERS ON UNIFORM LEGISLATION			
Conference of Commissioners and Expenses.....	500.00		
Conference of Commissioners, 1927.....	146.05		
COUNTY ATTORNEYS			
Salaries.....	21,550.00		
Salaries, 1927.....	5.00		
DEPARTMENT OF LABOR AND INDUSTRY			
Salary and Clerk Hire.....	7,700.00		
General Office Expenses.....	3,450.00		
Salary and Clerk Hire, 1927.....	716.00		
General Office Expenses, 1927.....	828.88		
DEPARTMENT OF PUBLIC WELFARE			
Salary and Clerk Hire.....	10,000.00		
General Office Expenses.....	7,500.00	31.47	

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$22,734.04	\$30,985.25		\$30,985.25	\$2,748.79 to 1929
	6,411.50	21,682.22	\$4,000.00	25,682.22	729.28 to 1929
		3,923.72		3,923.72	76.28 to 1929
	24.00	6,930.55	798.58	7,729.13	293.96 to 1929
	2,404.36	1,906.63	393.73	2,300.36	132.55 to 1929
\$291.89	291.89	291.89		291.89	
		9.64		9.64	
		2,070.88		2,070.88	
			838.98	838.98	1,158.82 lapsed
		1,006.30		1,006.30	11.74 lapsed
	1,200.00	1,204.70		1,204.70	2.06 lapsed
		2,801.31		2,801.31	3,148.65 lapsed
5.00	1,497.74	3,364.04		3,364.04	
		10,875.57		10,875.57	3,413.90 lapsed
		5.03		5.03	2,500.00 lapsed
		72.03		72.03	69.36 lapsed
	5,698.06	2,095.44	1,200.00	3,295.44	.80 lapsed
		90.57		90.57	20,294.35 lapsed
					22.19 lapsed
	588.40	1,783.36		1,783.36	910.75 to 1929
		252.41		252.41	
53.95	53.95	200.00		200.00	247.59 to 1929
		21,457.16		21,457.16	92.84 to 1929
					5.00 lapsed
		7,139.00		7,139.00	561.00 to 1929
		2,686.30		2,686.30	763.70 to 1929
					716.00 lapsed
		448.01		448.01	380.87 lapsed
		9,002.21		9,002.21	997.79 to 1929
	31.47	6,885.73		6,885.73	645.74 to 1929

STANDING OF APPROPRIATIONS—*Continued**July 1, 1927 to June 30, 1928*

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Aid to Mothers with Dependent Children.....	\$100,000.00		
Board and Care of Neglected Children.....	250,000.00	\$2,445.68	
Aid to Mothers with Dependent Children, Deficiency.....	585.00		
Board and Care of Neglected Children, Deficiency.....	1,110.18		
Salary and Clerk Hire, 1927.....	2,453.50		
General Office Expenses, 1927.....	1,107.10	.70	
Aid to Mothers with Dependent Children, 1927.....	22,293.37		
Board and Care of Neglected Children, 1927....	9,071.96	119.52	
DIRECTORS OF PORT OF PORTLAND			
Compensation for Injuries Received.....		7.00	
Unpaid Insurance Premiums 1927.....	3,000.00		
EXAMINING BOARDS			
Board of Accountancy, Balance from 1927.....	106.38		
Board of Bar Examiners, Bal. from 1927.....	222.86	1,180.00	
Board of Chiropractic, Bal. from 1927.....	162.84	138.00	
Board of Dental Examiners, Bal. from 1927.....	41.94	824.00	
Board of Embalming Examiners, Bal. from 1927.....	3,115.67	965.00	
Board of Optometry, Bal. from 1927.....	287.39	460.00	
Board of Osteopathy, Bal. from 1927.....	917.35	300.00	
Board of Registration of Medicine, Bal. from 1927.....	597.74	1,250.00	
Board of Registration of Nurses, Balance from 1927.....	813.93	1,682.12	
Board of Veterinary Examiners, Balance from 1927.....	88.65		
EXECUTIVE DEPARTMENT			
Salary and Clerk Hire.....	26,500.00		
General Office Expenses.....	9,000.00	121.85	
Burial Expenses of Soldiers and Sailors and Widows of Soldiers and Sailors.....	6,000.00		
Contingent Fund of the Governor and Council.....	15,000.00		
Education of the Blind.....	8,000.00		
Examination and Commitment of Insane State Beneficiaries.....	500.00	6.00	
Expenses in Pardon Hearings.....	500.00		
Pay Roll of Council and Visiting Committees.....	9,500.00		
Retiring and Pensioning State Employees.....	5,000.00		\$2,391.48
Soldiers' Pensions.....	95,000.00		
Special Pensions.....	1,200.00		
Support of Needy Blind.....	100,000.00	1,236.00	1,618.53
Support of Paupers and for other Dependent Persons.....	135,000.00	64.69	

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$71,278.58		\$71,278.58	\$28,721.42 to 1929
\$70,000.00	\$72,445.68	297,949.81		297,949.81	24,495.87 to 1929
		535.00		535.00	
		1,110.18		1,110.18	
		60.00		60.00	2,393.50 lapsed
	.70	695.83		695.83	411.97 lapsed
246.50	246.50	22,130.38		22,130.38	409.49 lapsed
20,009.50	20,129.02	23,526.74		23,526.74	5,674.24 lapsed
63.03	70.03	67.03		67.03	3.00 lapsed
					3,000.00 lapsed
					106.38 to 1929
	1,180.00	838.91		838.91	563.95 to 1929
	138.00	233.13		233.13	67.71 to 1929
	824.00	807.00		807.00	58.94 to 1929
	965.00	409.53		409.53	3,671.14 to 1929
	460.00	504.03		504.03	243.36 to 1929
	300.00	344.32		344.32	873.03 to 1929
	1,250.00	948.56		948.56	899.18 to 1929
	1,682.12	2,116.77		2,116.77	379.28 to 1929
		70.15		70.15	18.50 to 1929
		26,241.18		26,241.18	258.82 to 1929
	121.85	8,630.81		8,630.81	491.04 to 1929
		2,367.00	2,391.48	4,758.48	1,241.52 to 1929
		12,505.10		12,505.10	2,494.90 to 1929
		2,712.70	1,618.53	4,331.23	3,668.77 to 1929
	6.00	208.92		208.92	297.08 to 1929
		274.12		274.12	225.88 to 1929
		8,325.44		8,325.44	1,174.56 to 1929
2,958.10	5,349.58	10,349.58		10,349.58	
		70,847.33		70,847.33	24,152.67 to 1929
		1,200.00		1,200.00	
	2,854.53	102,854.53		102,854.53	
	64.69	96,630.54		96,630.54	38,434.15 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Support of Paupers, Deficiency	\$11,894.00	\$16.20	
Special Pensions, Deficiency	450.00		
Burial Expenses of Soldiers and Sailors and Widows of Soldiers and Sailors, Def.....	1,295.50		
Examination and Commitment of Insane State Beneficiaries, Deficiency	20.70		
Soldiers' Pensions, Deficiency	118.50		
Salaries and Clerk Hire, 1927	39.03		
General Office Expenses, 1927	506.37		\$500.00
Pay Roll of Council and Visiting Committees, 1927	488.85		
Contingent Fund of the Governor and Council, 1927	6.21		
Examination and Commitment of Insane State Beneficiaries, 1927	115.77		140 79
Soldiers' Pensions, 1927	32,086.97	24.00	
Support of Paupers, 1927	16,004.14	134.45	3,828.90
Education of the Blind, 1927	3,941.65		
Burial Expenses of Soldiers and Sailors and Widows of Soldiers and Sailors, 1927	2,067.70		
Expenses in Pardon Hearings, 1927	430.00		
Retiring and Pensioning Employees of the State, 1927	1,230.60		
Insurance on State House and Contents, 1927 ..	10,030.56		
Compilation and Publication of Data Concerning Resources of the State, 1927	1,434.54		
Expenses of Committee, Sesqui-centennial Anniversary, 1927	161.26		
Support of Needy Blind, 1927		261.00	
FOREST COMMISSIONER			
Salary and Clerk Hire	3,000.00		72.00
General Office Expenses	2,500.00		
Administration of Public Lands	500.00		
Control of White Pine Blister Rust	6,250.00	15.20	
Maine Forestry District, Bal. from 1927	158,451.22	30,543.75	167,477.17
Public Instruction in Forestry	10,000.00		200.00
Purchase of Land and General Forestry Purposes	10,000.00		
Balance from 1927	557.62	3,631.82	
State Forest Nursery	1,000.00	2,496.42	
Upkeep, Improvement and Re-forestation of Fort Knox Property, Bal. from 1927	374.38		
Salary and Clerk Hire, 1927	161.00		
General Office Expenses, 1927	89.81		
Public Instruction in Forestry, 1927	760.95		
State Forest Nursery, 1927	712.91		
Control of White Pine Blister Rust, 1927	1,123.13		
Administration of Public Lands, 1927	455.00		

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$16.20	\$11,724.70		\$11,724.70	\$185.50 lapsed
		450.00		450.00	
		1,294.94		1,294.94	.56 lapsed
		20.70		20.70	
		118.50		118.50	
		12.80		12.80	26.23 lapsed
	500.00	858.62		858.62	147.75 lapsed
		230.13		230.13	258.72 lapsed
					6.21 lapsed
\$13.00	153.79	269.56		269.56	
	24.00	25,491.68		25,491.68	6,619.29*
27,601.57	31,564.92	47,569.06		47,569.06	
		3,920.53		3,920.53	21.12 lapsed
93.00	93.00	887.00	\$544.72	1,431.72	728.98 lapsed
					430.00 lapsed
		9.43		9.43	1,221.17 lapsed
		5,719.50	3,924.97	9,644.47	386.09 lapsed
		1,429.30		1,429.30	5.24 lapsed
					161.26 lapsed
	261.00	187.15		187.15	73.85 lapsed
	72.00	3,072.00		3,072.00	
		2,313.92		2,313.92	186.08 to 1929
		117.00		117.00	383.00 to 1929
	15.20	5,283.31		5,283.31	981.89 to 1929
	198,020.92	180,000.00		180,000.00	176,472.14 to 1929
	200.00	10,154.36		10,154.36	45.64 to 1929
	3,631.82	12,464.07		12,464.07	1,725.37 to 1929
	2,496.42	1,678.42	272.00	1,950.42	1,546.00 to 1929
					374.38 to 1929
					161.00 lapsed
		54.71		54.71	35.10 lapsed
		595.40		595.40	165.55 lapsed
		22.50		22.50	690.41 lapsed
		882.60		882.60	240.53 lapsed
					455.00 lapsed

*To War Bond Sinking Fund.

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
INDUSTRIAL ACCIDENT COMMISSION			
Salary and Clerk Hire.....	\$21,500.00		
General Office Expenses.....	7,700.00	\$297.30	
Salary and Clerk Hire, 1927.....	1,243.01		
General Office Expenses, 1927.....	2,079.70		
INLAND FISH AND GAME COMMISSIONER			
Salary and Clerk Hire.....	15,500.00		
Balance from 1927.....	897.01		
General Office Expenses.....	7,000.00		
Balance from 1927.....	36.39	134.00	\$2,000.00
Aid in Screening Lakes and Ponds			
Balance from 1927.....	8,153.62		
Bounty on Bob Cats, Bal. from 1927.....	2,020.00		2,700.00
Feeding Pools at Fish Hatcheries.....	7,500.00		
Bal. from 1927.....	3,380.23		
Fish Hatcheries, Protection of Game, Etc.....	155,000.00		
Bal. from 1927.....	20,696.30	786.40	61,599.46
INSURANCE COMMISSIONER			
Salary and Clerk Hire.....	11,000.00		
General Office Expenses.....	3,500.00	39.80	
Salary and Clerk Hire, 1927.....	2,542.15		
General Office Expenses, 1927.....	994.46		
LEGISLATIVE DEPARTMENT			
Contingent Expenses of the Legislature,			
Deficiency.....	9.99		
Printing and Binding, Deficiency.....	140.00		
Expenses of Department, 1927.....	464.86		
Contingent Expenses of Committees.....			740.24
Contingent Expenses of the Legislature.....		72.05	
Printing and Binding.....			
Books, Stationery, Etc.....			
Budget Committee, 1927.....	230.73		
MAINE STATE LIBRARY			
Salary and Clerk Hire.....	16,000.00		
Maintenance and General Office Expenses.....	8,500.00	404.72	149.91
Ancient Vital Statistics.....	1,000.00		
Donations for Founding Free Public Libraries.....	200.00		
Free Public Libraries.....	12,650.00		
Reports of Judicial Decisions.....	2,500.00		
Traveling Libraries.....	6,500.00	1,428.86	
"Music and Musicians of Maine".....	1,500.00		
"Matinicus Isle, Its Story and Its People".....	300.00		
Ellsworth, Maine, an History.....	600.00		
History of Dresden.....	1,000.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$21,442.23		\$21,442.23	\$57.77 to 1929
	\$297.30	6,113.08		6,113.08	1,884.22 to 1929
		844.08		844.08	1,243.01 lapsed
					1,235.62 lapsed
		15,873.51	\$523.50	16,397.01	
	2,134.00	9,158.91	11.48	9,170.39	
		2,325.00	953.62	3,278.62	4,875.00 to 1929
	2,700.00	4,720.00		4,720.00	
		6,377.88	4,502.35	10,880.23	
	62,385.86	220,800.69	4,700.00	225,500.69	12,581.47 to 1929
		8,269.65		8,269.65	2,730.35 to 1929
	39.80	3,036.22		3,036.22	503.58 to 1929
		333.70		333.70	2,542.15 lapsed
					660.76 lapsed
		9.99		9.99	
		140.00		140.00	
					506.32 lapsed
13,995.04	14,735.28	6.64		6.64	
	72.05	138.92		138.92	
1,353.32	1,353.32	15,965.57		15,965.57	
		8.06		8.06	
					230.73 lapsed
		15,539.64		15,539.64	460.36 to 1929
	554.63	8,683.00		8,683.00	371.63 to 1929
		1,000.00		1,000.00	
					200.00 to 1929
		12,483.50		12,483.50	166.50 to 1929
		2,419.00		2,419.00	81.00 to 1929
	1,428.86	6,058.30	292.13	6,350.43	1,578.43 to 1929
					1,500.00 to 1929
		284.00		284.00	16.00 to 1929
		600.00		600.00	
					1,000.00 to 1929

STANDING OF APPROPRIATIONS—Continued
 July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
"Two American Pioneers".....	\$450.00		
Maine Physicians Members of the Massachusetts Medical Society at the Separation.....	500.00		
"Portland by the Sea".....	500.00		
Province and Court Records of Maine, 1638-1668.....	1,000.00		
Salary and Clerk Hire, 1927.....	634.92		
Maintenance and General Office Expenses, 1927.....	824.10		\$300.00
Binding Public Documents, 1927.....	700.00		
Traveling Libraries, 1927.....	1,198.67		
Donations for Founding Free Public Libraries, 1927.....	9.35		
Free Public Libraries, 1927.....	83.40		
History of Presque Isle, 1927.....	500.00		
MISCELLANEOUS			
J. H. Kerr, Contractor, account Hancock-Sullivan Bridge.....			3,053.13
Damage by Dogs and Wild Animals to Domestic Animals.....	35,000.00		42,780.00
Railroad and Telegraph Tax.....	150,000.00		
Property Exempt from Taxation.....	2,000.00		
Department of Maine Grand Army of the Republic.....	1,000.00		
Two Hundredth Anniversary of Lovewells Pond.....	500.00		
Opportunity Farm.....	2,500.00		
Maine Development Commission.....	50,000.00		
Bal. from 1927.....	500.00	\$6,439.12	
Old Military Reservations and Care of Old Forts.....	5,000.00		
Bal. from 1927.....	3,412.60	218.00	
Procuring Testimonials for Marking Unmarked Graves for Soldiers of the Revolutionary War.....	600.00		
Immigration and Customs' Office at Madawaska.....	5,500.00		
Airport at Camp Keyes, Augusta.....	3,750.00		
Memorial Bridge Loan, Bal. from 1927.....	242.62	2,387.44	
War Purposes, Bal. from 1927.....	546.30		
Eastern States' Exposition Building Commission.....		1,267.00	
Dog Licenses to be Refunded, Bal. from 1927.....	13,030.46		
Erection of Storehouse, Bal. from 1927.....	508.96		
War Bond Sinking Fund.....	169,938.30		9,250.00
Celebration and Commemoration of Birth of Wm. Ladd and Founding of American Peace Society.....			
United States Naval Coal Depot, Frenchman's Bay.....			

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$450.00		\$450.00	
		500.00		500.00	\$500.00 to 1929
		1,000.00		1,000.00	
			\$300.00	300.00	334.92 lapsed
	\$300.00	1,067.57		1,067.57	56.53 lapsed
		233.50		233.50	466.50 lapsed
		1,069.60		1,069.60	129.07 lapsed
		9.35		9.35	
					83.40 lapsed
					500.00 lapsed
	3,053.13	3,053.13		3,053.13	
	42,780.00	42,780.00		42,780.00	35,000.00 lapsed
\$33,470.86	33,470.86	183,462.73		183,462.73	8.13 outstanding
		1,509.98		1,509.98	490.02 to 1929
		1,000.00		1,000.00	
		500.00		500.00	
		2,500.00		2,500.00	
	6,439.12	50,116.30		50,116.30	6,822.82 to 1929
	218.00	2,615.72		2,615.72	6,014.88 to 1929
		600.00		600.00	
		1,939.06		1,939.06	3,560.94 to 1929
		3,748.52		3,748.52	1.48 to 1929
	2,387.44	592.51		592.51	2,037.55 to 1929
		51.00		51.00	495.30 to 1929
	1,267.00	1,123.16		1,123.16	143.84 to 1929
		13,021.79		13,021.79	8.67 outstanding
			508.96	508.96	
	9,250.00				170,000.00 } lapsed 9,188.30 } to 1929
5,000.00	5,000.00				5,000.00 to 1929
5,750.00	5,750.00	5,750.00		5,750.00	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Return of the Southern Battle Flags.....		\$109.02	
Commissioner to Revise Statutes.....			\$15,000.00
Dedication of Kennebec Bridge.....			
Survey of Residents, Aged 70 Years on July 1, 1928.....			5,000.00
Kennebec Bridge Pageant Committee.....		788.00	
Damage by Dogs and Wild Animals to Domestic Animals, Deficiency.....	\$1,854.50		
Bates College for Forestry Purposes, 1927.....	4,500.00		
Property Exempt from Taxation, 1927.....	488.09		
Participation of State of Maine in Eastern States Exposition, 1927.....	97.84		
Fuel Administration, 1927.....	1,039.57		
State of Maine Building, Eastern States Exposition, 1927.....	93.63		
Damage by Dogs and Wild Animals to Domestic Animals, 1927.....	35,000.00		
PASSAMAQUODDY TRIBE OF INDIANS			
Peter Dana's Point, General Expenses.....	8,000.00		
Pleasant Point, General Expenses.....	18,000.00		
Rebuilding Church at Pleasant Point, Bal. from 1927.....	6,000.00	6,000.00	
General Expenses, Deficiency.....	358.55		
General Expenses, 1927.....	665.33		
PENOBSCOT TRIBE OF INDIANS			
General Expenses.....	27,035.55	10.00	
General Expenses, Deficiency.....	261.95		
General Expenses, 1927.....	2,938.22		
PUBLIC UTILITIES COMMISSION			
Salary and Clerk Hire.....	50,000.00		
General Office Expenses and Obstructions at Grade Crossings.....	20,500.00	33.50	
Aid to Navigation.....	1,250.00	40.00	
Grade Crossings.....	10,000.00		
Balance from 1927.....	33,158.47		
Hydrographic and Geological Surveys.....	15,000.00	10,000.00	2,500.00
Salary and Clerk Hire, 1927.....	2,159.74		
General Office Expenses, 1927.....	2,205.53		
Water Resources, 1927.....	411.71		
Aid to Navigation, 1927.....	365.27		
Automatic Signals and Obstructions at Grade Crossings, 1927.....	.25		
Hydrographic and Geological Surveys, 1927.....	5,273.66		
SEA AND SHORE FISHERIES			
Salary and Clerk Hire.....	5,000.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
\$1,500.00	\$1,609.02	\$1,425.36		\$1,425.36	\$183.66 to 1929
.....	15,000.00	4,339.83		4,339.83	10,660.17 to 1929
300.00	300.00	212.90		212.90	87.10 to 1929
.....	5,000.00	1,521.71		1,521.71	3,478.29 to 1929
15,000.00	15,788.00	8,716.68		8,716.68	7,071.32 to 1929
.....		1,854.50		1,854.50	4,500.00 lapsed
.....					488.09 lapsed
.....					97.84 lapsed
.....					1,039.57 lapsed
.....					93.63 lapsed
.....					35,000.00 lapsed
.....		7,624.49		7,624.49	375.51 to 1929
.....		17,267.43		17,267.43	732.57 to 1929
.....	6,000.00				12,000.00 to 1929
.....		358.55		358.55	
1,240.11	1,240.11	1,878.44		1,878.44	27.00 lapsed
.....	10.00	24,811.43		24,811.43	2,234.12 to 1929
.....		261.95		261.95	
404.86	404.86	3,343.08		3,343.08	
.....		47,201.39		47,201.39	2,798.61 to 1929
.....	33.50	12,836.52	\$2,500.00	15,336.52	5,196.98 to 1929
.....	40.00	662.27		662.27	627.73 to 1929
.....		4,004.57		4,004.57	39,153.90 to 1929
.....	12,500.00	24,996.34		24,996.34	2,503.66 to 1929
.....					2,159.74 lapsed
.....		944.11		944.11	1,261.42 lapsed
.....		379.29		379.29	32.42 lapsed
.....		2.88		2.88	362.39 lapsed
22.00	22.00	22.25		22.25	
.....		3,803.32		3,803.32	1,470.34 lapsed
.....		4,372.33		4,372.33	627.67 to 1929

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
General Office Expenses.....	\$3,000.00		\$600.00
Pay and Expenses of Wardens.....	40,000.00		1,398.34
Propagation of Shell Fish.....	2,500.00		
Purchase of Seed Lobsters.....	17,000.00		
Salary and Clerk Hire, 1927.....	744.83		52.38
General Office Expenses, 1927.....	165.46		400.00
Pay and Expenses of Wardens, 1927.....	1,407.44		763.28
Purchase of Seed Lobsters, 1927.....	1.45		
Propagation of Shell Fish, 1927.....	261.95		
SECRETARY OF STATE			
Salary and Clerk Hire.....	13,700.00		
General Office Expenses.....	3,500.00		2,000.00
Advertising Franchise Tax.....	1,200.00		
Circus Licenses.....		\$2,500.00	
Ballot Boxes for Towns.....	100.00		
Expenses of Primary Election.....	13,500.00		
Mezzanine Balcony.....	1,000.00		
Special Election.....	8,000.00		
Expenses of Australian Ballot, Deficiency.....	15.00		
Salary and Clerk Hire, 1927.....	773.53		
General Office Expenses, 1927.....	859.47	10.57	
Advertising Laws, 1927.....	275.52		
Ballot Boxes for Towns, 1927.....	140.00		
Aircraft Registration, 1927.....	97.00		
Circus Licenses, 1927.....	1,000.00		
Expenses of Australian Ballot, 1927.....			7.44
SOLDIERS' BONUS BOARD			
Soldiers' Bonus Fund, Bal. from 1927.....	11,593.15		
STATE AUDITOR			
Salary and Clerk Hire.....	28,000.00		
General Office Expenses.....	6,000.00	45.06	484.25
Collection and Investigation of Claims.....		663.43	971.24
Traffic Bureau, Bal. from 1927.....	495.95	75.62	
Uniform Accounting, Bal. from 1927.....	1,382.62	2,105.78	3,152.55
General Office Expenses, Deficiency.....	1,378.46		
Salary and Clerk Hire, 1927.....	1,575.97		
General Office Expenses, 1927.....	316.28		44.98
STATE BOARD OF ARBITRATION AND CONCILIATION			
Per Diem and Expenses.....	200.00		
Per Diem and Expenses, 1927.....	200.00		
STATE COMMISSIONER OF EDUCATION			
Salary and Clerk Hire.....	28,000.00		2,000.00

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued

July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$600.00	\$3,539.89		\$3,539.89	\$60.11 to 1929
\$5,000.00	6,398.34	44,767.64		44,767.64	1,630.70 to 1929
		16,939.15		16,939.15	2,500.00 to 1929
	52.38	40.00	\$757.21	797.21	60.85 to 1929
	400.00	369.29	196.07	565.36	.10 lapsed
20.00	783.28	2,136.64	52.38	2,189.02	1.70 lapsed
		261.70		261.70	1.45 lapsed
		9,195.14	2,000.00	11,195.14	.25 lapsed
	2,000.00	2,119.84		2,119.84	2,504.86 to 1929
		814.41		814.41	3,380.16 to 1929
	2,500.00				385.59 to 1929
		6,798.96		6,798.96	2,500.00 to 1929
		972.74		972.74	100.00 to 1929
		5,849.97		5,849.97	6,701.04 to 1929
		15.00		15.00	27.26 to 1929
	10.57	172.16		172.16	2,150.03 to 1929
		38.00		38.00	773.53 lapsed
			7.44	7.44	697.88 lapsed
					237.52 lapsed
					132.56 lapsed
					97.00 lapsed
	7.44	7.44		7.44	1,000.00 lapsed
		2,200.00		2,200.00	9,393.15 to 1929
		25,774.80	709.00	26,483.80	1,516.20 to 1929
1,066.14	1,595.45	6,403.04	469.54	6,872.58	722.87 to 1929
3,500.00	5,134.67	4,568.04	484.25	5,052.29	82.38 to 1929
	75.62	499.98	71.59	571.57	
	5,258.33	4,885.33	700.00	5,585.33	1,055.62 to 1929
		1,378.46		1,378.46	
		27.10	44.98	72.08	1,503.89 lapsed
	44.98	361.26		361.26	
					200.00 to 1929
					200.00 lapsed
	2,000.00	29,663.86		29,663.86	336.14 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
•			
General Office Expenses.....	\$14,000.00		
Aid to Academies.....	24,000.00		
Interest on Lands Reserved.....	36,000.00		
Interest on Trust Funds.....	590.00		
Normal Schools and Training School.....	200,000.00	\$25,111.97	\$723.70
Normal School Upkeep and Extensions.....	60,000.00		
Balance from 1927.....	33,784.76	9,646.29	
Pension for Katharine H. Mara.....	300.00		
Pensions for Retired Teachers.....	87,000.00	95.84	
Registration of Teachers.....	500.00	484.00	
Schooling of Children in Unorganized Townships.....	38,000.00	734.93	
State Certification of Teachers.....	1,000.00		
State School Fund.....	1,976,002.93	6,276.79	
Summer Schools.....	10,000.00		
Superintendence of Towns Comprising School Unions.....	180,000.00	1,333.33	
Teachers' Meetings.....	3,500.00		
Training Rural Teachers.....	31,000.00		
Vocational Education.....	20,000.00	4,564.17	1,046.53
Anson Academy.....	3,500.00		
Aroostook Central Institute.....	1,000.00		
Berwick Academy.....	1,500.00		
Bluehill-Geo. Stevens Academy.....	1,200.00		
Bridgewater Classical Institute.....	800.00		
Bridgton Academy.....	3,750.00		
Cherryfield Academy.....	1,000.00		
Eastern Maine Institute.....	1,800.00		
Erskine Academy.....	1,500.00		
East Corinth Academy, "Maintenance".....	1,000.00		
East Corinth Academy, "Repairs and Equipment".....	1,000.00		
Freedom Academy.....	1,500.00		
Fryeburg Academy.....	2,000.00		
Gould Academy.....	1,000.00		
Hampden Academy.....	2,500.00		
Hartland Academy.....	1,500.00		
Higgins Classical Institute.....	1,500.00		
Leavitt Institute.....	1,500.00		
Lebanon Academy.....	500.00		
Lee Academy.....	3,000.00		
Limington Academy.....	1,000.00		
Lincoln Academy.....	2,500.00		
Litchfield Academy.....	1,000.00		
Maine Central Institute.....	5,000.00		
Monmouth Academy.....	1,000.00		
Monson Academy.....	800.00		

STANDING OF APPROPRIATIONS—Continued
 July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$11,377.90		\$11,377.90	\$2,622.10 to 1929
		21,750.00		21,750.00	2,250.00 to 1929
		35,195.41		35,195.41	804.59 to 1929
		590.00		590.00	
	\$25,835.67	221,090.15		221,090.15	4,745.52 to 1929
	9,646.29	96,200.42	\$398.70	\$96,599.12	6,831.93 to 1929
		300.00		300.00	
	95.84	67,853.24		67,853.24	19,242.60 to 1929
	484.00	533.34		533.34	450.66 to 1929
	734.93	34,389.44		34,389.44	4,345.49 to 1929
		239.00		239.00	761.00 to 1929
	6,276.79	1,955,773.85	2,000.00	1,957,773.85	14,335.04 } outstanding 10,170.83 } to 1929
		9,471.32		9,471.32	528.68 to 1929
	1,333.33	149,970.82	325.00	150,295.82	31,037.51 to 1929
		3,181.93		3,181.93	318.07 to 1929
		28,769.29		28,769.29	2,230.71 to 1929
	5,610.70	19,445.46		19,445.46	6,165.24 to 1929
		3,500.00		3,500.00	
		1,000.00		1,000.00	
		1,500.00		1,500.00	
		1,200.00		1,200.00	
		800.00		800.00	
		3,750.00		3,750.00	
		1,000.00		1,000.00	
		1,800.00		1,800.00	
		1,500.00		1,500.00	
		1,000.00		1,000.00	
		1,000.00		1,000.00	
		1,500.00		1,500.00	
		2,000.00		2,000.00	
		1,000.00		1,000.00	
		2,500.00		2,500.00	
		1,500.00		1,500.00	
		1,500.00		1,500.00	
		1,500.00		1,500.00	
		500.00		500.00	
		3,000.00		3,000.00	
		1,000.00		1,000.00	
		2,500.00		2,500.00	
		1,000.00		1,000.00	
		5,000.00		5,000.00	
		1,000.00		1,000.00	
		800.00		800.00	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Nasson Institute.....	\$4,000.00		
North Yarmouth Academy.....	1,250.00		
Oak Grove Seminary, "Improvements".....	2,000.00		
Oak Grove Seminary, "Maintenance".....	3,000.00		
Parsonsfield Seminary.....	1,000.00		
Patten Academy.....	1,000.00		
Pennell Institute.....	500.00		
Ricker Classical Institute.....	3,000.00		
Somerset Academy.....	1,000.00		
St. Joseph's Academy.....	2,000.00		
Traip Academy.....	1,300.00		
Washington Academy.....	1,500.00		
Westbrook Seminary.....	4,000.00		
Wilton Academy.....	1,500.00		
Wiscasset Academy.....	500.00		
Schooling of Children in Unorganized Townships, Deficiency.....	437.18		
State School Fund, Deficiency.....	2,542.67		
Salary and Clerk Hire, 1927.....	.40		
General Office Expenses, 1927.....	4,935.52		
Superintendence of Towns Comprising School Unions, 1927.....	35,952.13	\$350.00	\$1,338.87
Aid to Academies, 1927.....	3,000.00		
Summer Schools, 1927.....	63.00		
Schooling of Children in Unorganized Townships, 1927.....	3,086.95	1,062.00	3,645.35
State Certification of Teachers, 1927.....	520.65		
Teachers' Meetings, 1927.....	163.44		
Normal Schools and Training School, 1927.....	2,595.74	427.93	387.36
Interest on Lands Reserved, 1927.....	205.28		443.17
Pensions for Retired Teachers, 1927.....	16,901.29	62.50	
Training Rural Teachers, 1927.....	4,907.11		
Vocational Education, 1927.....	10,075.94		
Registration of Teachers, 1927.....	9.59		
State School Fund, 1927.....	6,655.44		
STATE DEPARTMENT OF HEALTH			
Salary and Clerk Hire.....	38,000.00	1,500.83	
General Office Expenses.....	20,000.00	2.98	
Aid to Typhoid Carriers.....	3,000.00		
Aroostook Test Laboratory.....	2,500.00		
District Health Centers.....	38,000.00		
Maternity and Child Welfare Work.....	10,000.00	15,034.43	
Veneral Diseases.....	14,000.00	389.10	
License Fees, Eating and Lodging Houses and Camps.....		8,063.88	
Salary and Clerk Hire, 1927.....	3,491.14		
General Office Expenses, 1927.....	1,564.06		600.00

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$4,000.00		\$4,000.00	
		1,250.00		1,250.00	
		2,000.00		2,000.00	
		3,000.00		3,000.00	
		1,000.00		1,000.00	
		1,000.00		1,000.00	
		500.00		500.00	
		3,000.00		3,000.00	
		1,000.00		1,000.00	
		2,000.00		2,000.00	
		1,300.00		1,300.00	
		1,500.00		1,500.00	
		4,000.00		4,000.00	
		1,500.00		1,500.00	
		500.00		500.00	
		437.18		437.18	
		2,542.67		2,542.67	
		852.94		852.94	\$40*
					4,082.58*
	\$1,688.87	37,641.00		37,641.00	
			\$3,000.00	3,000.00	
			63.00	63.00	
	4,707.35	7,450.30		7,450.30	344.00*
		187.24	333.41	520.65	
		40.00	123.44	163.44	
	815.29	3,411.03		3,411.03	
	443.17	648.45		648.45	
	62.50	16,744.46		16,744.46	219.33*
					4,970.11*
		9,360.88		9,360.88	715.06*
			9.59	9.59	
		2,016.67	2,285.31	4,301.98	2,353.46*
	1,500.83	34,506.25		34,506.25	4,994.58 to 1929
	2.98	17,268.09		17,268.09	2,734.89 to 1929
		1,850.86		1,850.86	1,149.14 to 1929
		2,455.06		2,455.06	44.94 to 1929
		35,858.90		35,858.90	2,141.10 to 1929
	15,034.43	23,208.07		23,208.07	1,826.36 to 1929
	389.10	13,605.40		13,605.40	783.70 to 1929
	8,063.88	4,738.79		4,738.79	3,325.09 to 1929
			600.00	600.00	2,891.14 lapsed
	600.00	2,067.33		2,067.33	96.73 lapsed

*To Permanent School Fund.

STANDING OF APPROPRIATIONS—*Continued*

July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Venereal Diseases, 1927.....	\$736.00		
District Health Centers, 1927.....	2,369.26		
Maternity and Child Welfare Work, 1927.....	19.27		\$400.00
Aroostook Test Laboratory, 1927.....	282.00		
STATE HIGHWAY COMMISSION			
Abbot Road.....	1,000.00		3.80
Addison Road.....	1,000.00	\$1,000.00	
Alexander Road.....	750.00		
Appleton Road.....	1,000.00		
Bar Harbor Road.....	1,500.00		
Baring Road.....	500.00		
Beals Road.....	250.00		
Benton Road.....	1,000.00		
Bluehill Road.....	1,500.00		
Bowdoin Road.....	1,000.00		
Bremen Road.....	500.00		
Brooks Road.....	500.00		
Canaan Road.....	1,500.00		
Carmel Road.....	600.00		
Castle Hill Road.....	1,000.00		
Charlotte Road.....	500.00		
Chesterville Road.....	500.00		
Codyville Plt. Patrol Work.....	250.00		
Concord Bridge.....	250.00		
Cornish Road.....	3,000.00		
Cornville Road.....	1,000.00		.20
Danforth Road.....	500.00		
Dexter Road.....	1,000.00		
Dixmont Road.....	450.00		
Dover-Foxcroft Road.....	1,000.00		
Dresden Bridge.....	400.00		
Dyer Brook Road.....	1,000.00		
East Machias Road.....	500.00		
Easton Road.....	500.00	500.00	
Eddington Road.....	1,000.00		
Ellsworth Road.....	1,500.00		
Exeter Road.....	500.00		
Forks Plt. for a Bunter.....	250.00		
Franklin Road to Eastbrook.....	500.00		
Franklin Road to Sullivan.....	500.00		
Freedom Road.....	500.00		
Freeman Road Via Valley Road.....	500.00		
Freeman Road over Foster Hill.....	3,000.00		
Garland Road.....	500.00		
Glenburn Road.....	250.00		102.48
Gorham Road.....	500.00		
Gray and Raymond Road.....	1,000.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$666.70		\$666.70	\$69.30 lapsed
		1,445.84	\$400.00	1,845.84	523.42 lapsed
	\$400.00	319.03		319.03	100.24 lapsed
		12.55		12.55	269.45 lapsed
	3.80	3.80	1,000.00	1,003.80	
	1,000.00	1,986.11		1,986.11	13.89 to 1929
		750.00		750.00	
		4.75		4.75	995.25 to 1929
		1,500.00		1,500.00	
		500.00		500.00	
		234.98	15.02	250.00	
		1,000.00		1,000.00	
		1,464.92	35.08	1,500.00	
		1,000.00		1,000.00	
		500.00		500.00	
		500.00		500.00	
		1,500.00		1,500.00	
		600.00		600.00	
		1,000.00		1,000.00	
		500.00		500.00	
		500.00		500.00	
		229.20		229.20	20.80 to 1929
		250.00		250.00	
		2,974.44		2,974.44	25.56 to 1929
	.20	.20	1,000.00	1,000.20	
		495.96		495.96	4.04 to 1929
			1,000.00	1,000.00	
					450.00 to 1929
		1,000.00		1,000.00	
		2.30		2.30	397.70 to 1929
		925.50		925.50	74.50 to 1929
		500.00		500.00	
	500.00	1,000.00		1,000.00	
		1,000.00		1,000.00	
		1,500.00		1,500.00	
		492.56		492.56	7.44 to 1929
		250.00		250.00	
			500.00	500.00	
		500.00		500.00	
		500.00		500.00	
					500.00 to 1929
		2,922.17		2,922.17	77.83 to 1929
		498.78		498.78	1.22 to 1929
	102.48	102.48		102.48	250.00 to 1929
					500.00 to 1929
		1,000.00		1,000.00	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Greenwood Road.....	\$500.00		
Hampden Road.....	750.00		
Hancock Road.....	500.00		
Harmony Road.....	1,500.00		
Harrington Road.....	750.00		
Harrison Road.....	500.00	\$500.00	
Haynesville Road.....	500.00		
Hodgdon Road.....	1,000.00		
Hollis Road.....	1,000.00	1,000.00	
Jackson Road.....	500.00		
Jefferson Road.....	5,500.00		
Kittery Road.....	1,000.00		
Knox Road.....	500.00		
Kossuth Plt. Road.....	250.00		
Lebanon Road.....	500.00		
Liberty Road.....	500.00		
Lincoln Road.....	1,500.00		
Lambert Lake Plt. Road.....	250.00		
Lincolnvile Road.....	500.00		
Lisbon Road.....	1,000.00		
Litchfield Road.....	500.00		
Lyman Road.....	1,500.00		\$5.20
Machiasport Road.....	500.00		
Madawaska and Grand Isle Road.....	3,000.00		
Madison Road to Canadian Line.....	1,000.00		
Madison Road to Lakewood.....	1,000.00		
Madison Road to East Madison.....	1,000.00		
Manchester Road.....	500.00		
Mapleton, Castle Hill, Washburn and Wade Plt. Road.....	500.00		
Meddybemps Road.....	500.00		
Medford Road.....	750.00		
Mercer Road.....	1,500.00		
Mexico Road.....	1,000.00		
Milbridge Road.....	500.00		
Milford Road.....	1,000.00		
Milo Road.....	1,500.00		
Minot Road.....	2,500.00		
Monmouth Road.....	1,000.00		
Monroe Road.....	500.00		
Monson Road.....	1,500.00		
Monticello Road.....	2,000.00		
Morrill Road.....	500.00		
Mt. Vernon Road.....	2,500.00		
Newcastle and Jefferson Road.....	1,000.00		
New Limerick Road.....	1,000.00		
Newport Road.....	650.00		
New Sweden Road.....	1,000.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$500.00		\$500.00	
		750.00		750.00	
		500.00		500.00	
		1,465.46		1,465.46	\$34.54 to 1929
		707.85		707.85	42.15 to 1929
	\$500.00	984.56		984.56	15.44 to 1929
			\$500.00	500.00	
			1,000.00	1,000.00	
	1,000.00	1,999.04		1,999.04	.96 to 1929
		381.23		381.23	118.77 to 1929
		5,500.00		5,500.00	
					1,000.00 to 1929
		498.20	1.80	500.00	
		250.00		250.00	
		498.08		498.08	1.92 to 1929
		500.00		500.00	
		1,500.00		1,500.00	
		229.50		229.50	20.50 to 1929
		500.00		500.00	
		999.87	.13	1,000.00	
					500.00 to 1929
	5.20	5.20	1,500.00	1,505.20	
			500.00	500.00	
		3,000.00		3,000.00	
		978.21		978.21	21.79 to 1929
		884.56		884.56	115.44 to 1929
		954.48		954.48	45.52 to 1929
			500.00	500.00	
					500.00 to 1929
		490.60	9.40	500.00	
		750.00		750.00	
		1,463.26		1,463.26	36.74 to 1929
			1,000.00	1,000.00	
		495.13		495.13	4.87 to 1929
		1,000.00		1,000.00	
		1,500.00		1,500.00	
		2,500.00		2,500.00	
		2.44		2.44	997.56 to 1929
		500.00		500.00	
		1,494.64		1,494.64	5.36 to 1929
		1,896.33	103.67	2,000.00	
		500.00		500.00	
		2,326.81		2,326.81	173.19 to 1929
		1,000.00		1,000.00	
			1,000.00	1,000.00	
		650.00		650.00	
		1,000.00		1,000.00	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
New Sharon Road.....	\$1,000.00		
New Vineyard Road.....	3,000.00		
North Berwick Road.....	1,500.00		
Oakland Road.....	1,000.00		
Orneville Road.....	1,500.00		
Orrington Road.....	500.00		
Otisfield Road.....	500.00		
Palmyra Road.....	1,000.00		
Parkman Road.....	750.00		
Patten, Crystal and Sherman Road.....	750.00		
Pembroke Road.....	500.00		
Penobscot Road.....	500.00		
Perry Road.....	1,000.00		
Peru Road.....	500.00		
Phippsburg Road via Perry's Hill.....	500.00		
Phippsburg Road, Three Routes.....	2,500.00		
Pittsfield Road.....	1,000.00		
Plymouth Road.....	450.00		
Prentiss Road.....	1,000.00		
Presque Isle Road.....	2,000.00		
Princeton Road.....	500.00		
Prospect Road.....	500.00		
Richmond Road.....	1,500.00		
Saco Road via Buxton.....	2,000.00		
Saco Road, Ferry Road.....	500.00		
St. George Road.....	1,500.00		
Sangerville Road.....	3,000.00		
Searsmont Road.....	500.00		
Sedgwick Road.....	500.00		
Shapleigh Road.....	500.00		
Skowhegan Road, Two Routes.....	3,500.00		
Standish Road via Mosher's Corner.....	500.00		
Standish Road to Limington Bridge.....	1,500.00		\$2.00
Steuben Road.....	500.00		2.00
Strong Road.....	1,000.00		
South Thomaston Road.....	500.00		
Surry Road.....	1,000.00		
Swanville Road.....	750.00		
Thorndike Road.....	750.00		
Topsham Road.....	500.00		
Township No. 14 Road.....	500.00		
Big Squaw Mt. Twp. Road.....	1,000.00		
Township No. 31 Bridge.....	500.00		
Trescott Road.....	750.00		
Union Road.....	500.00		
Unity Road.....	1,000.00		
Verona Road.....	500.00		2.40
Waldo Road.....	1,500.00		

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$1,000.00		\$1,000.00	
		2,993.89		2,993.89	\$6.11 to 1929
		1,489.48		1,489.48	10.52 to 1929
		1,000.00		1,000.00	
		1,500.00		1,500.00	
					500.00 to 1929
		500.00		500.00	
		1,000.00		1,000.00	
		750.00		750.00	
		742.44		742.44	7.56 to 1929
		468.28		468.28	31.72 to 1929
		480.25		480.25	19.75 to 1929
		996.00		996.00	4.00 to 1929
		500.00		500.00	
		499.45	\$.55	500.00	
		2,483.95	16.05	2,500.00	
			1,000.00	1,000.00	
		450.00		450.00	
		1,000.00		1,000.00	
		2,000.00		2,000.00	
		500.00		500.00	
					500.00 to 1929
		1,364.12		1,364.12	135.88 to 1929
		2,000.00		2,000.00	
		500.00		500.00	
		1,500.00		1,500.00	
		2,989.63	10.37	3,000.00	
		500.00		500.00	
		495.31	4.69	500.00	
		499.01	.99	500.00	
		3,498.44	1.56	3,500.00	
		475.13	2.00	477.13	22.87 to 1929
	\$2.00	2.00	1,500.00	1,502.00	
	2.00	2.00	500.00	502.00	
			1,000.00	1,000.00	
		500.00		500.00	
		1,000.00		1,000.00	
		750.00		750.00	
		750.00		750.00	
		500.00		500.00	
		500.00		500.00	
		1,000.00		1,000.00	
		500.00		500.00	
		716.94		716.94	33.06 to 1929
		500.00		500.00	
		997.72		997.72	2.28 to 1929
	2.40	2.40	500.00	502.40	
		1,499.84		1,499.84	.16 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Waldoboro Road.....	\$3,500.00	\$3,544.70	
Washington Plt. Road.....	1,000.00		
Wesley Road.....	500.00		
West Bath Road.....	1,000.00		
Weston Road via Bancroft.....	450.00		
Weston Road via Houlton-Calais Road.....	1,000.00		
Westbrook Road.....	1,000.00		
Whitefield Road via Chelsea Line.....	500.00		
Whitefield Road via Neary's Corners.....	1,000.00		
Winslow Road.....	750.00		
Winterport Road.....	1,000.00		
Woodstock Road.....	1,000.00		
Winterville Plt. Road.....	1,500.00		
Wiscasset Road.....	1,000.00		
York Road.....	1,250.00		
Alexander Road, Balance from 1927.....	52.71		
Appleton Road, Balance from 1927.....	379.41		
Bowdoinham Road, Balance from 1927.....	68.44		
Belgrade Bridge, Balance from 1927.....	500.00		
Brunswick Road, Balance from 1927.....	65.72		
Bar Harbor Road, Balance from 1927.....	500.00		
Brooklin Road, Balance from 1927.....	11.24		
Bluehill Road, Balance from 1927.....	156.34		
Danforth Road, Balance from 1927.....	4.04		
East Machias and Machiasport Bridge, Balance from 1927.....	194.61		
Freeman Road, Balance from 1927.....	4.62		
Georgetown Road, Balance from 1927.....	3.00		
Glenburn Road, Balance from 1927.....	750.00	750.00	
Garland Road, Balance from 1927.....	28.45		
Hancock Road, Balance from 1927.....	9.63		
Harrington Road, Balance from 1927.....	31.89		
Harmony Road, Balance from 1927.....	41.35		
Holden Road, Balance from 1927.....	8.80		
Hebron Road, Balance from 1927.....	15.77		
Machiasport Road, Balance from 1927.....	19.03		
Moro Plt. Bridge, Balance from 1927.....	1,000.00		
Masardis Bridge, Balance from 1927.....	52.25		
Norridgewock Road, Balance from 1927.....	88.88		
Oxford County Road, Balance from 1927.....	5.95		
Perry Road, Balance from 1927.....	2.00		
Phippsburg Road to Popham Beach, Bal.ace from 1927.....	6.69		
Phippsburg Road to Small Point, Bal. from 1927.....	4.75		
Penobscot Road, Balance from 1927.....	65.21		
Phippsburg Road via Basin Road, Bal. from 1927.....	5.31		
Robbinston Road, Balance from 1927.....	500.00		
Saco Road, Balance from 1927.....	7.40		

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued

July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	\$3,544.70	\$6,841.92	\$202.78	\$7,044.70	
.....			1,000.00	1,000.00	
.....		475.55	24.45	500.00	
.....		1,000.00		1,000.00	
.....		449.50	.50	450.00	
.....		995.55	4.45	1,000.00	
.....			1,000.00	1,000.00	
.....		500.00		500.00	
.....		988.90		988.90	\$11.10 to 1929
.....		750.00		750.00	
.....		1,000.00		1,000.00	
.....		995.68	4.32	1,000.00	
.....		1,464.27		1,464.27	35.73 to 1929
.....					1,000.00 to 1929
.....		1,250.00		1,250.00	
.....		52.71		52.71	
.....					379.41 to 1929
.....		68.44		68.44	
.....			500.00	500.00	
.....		63.32	2.40	65.72	
.....		496.63	3.37	500.00	
.....			11.24	11.24	
.....			156.34	156.34	
.....		4.04		4.04	
.....					194.61 to 1929
.....					4.62 to 1929
.....			3.00	3.00	
.....	750.00	1,388.43	102.48	1,490.91	9.09 to 1929
.....		28.45		28.45	
.....		9.63		9.63	
.....		31.89		31.89	
.....		41.35		41.35	
.....			8.80	8.80	
.....					15.77 to 1929
.....		19.03		19.03	
.....			1,000.00	1,000.00	
.....		52.25		52.25	
.....		84.09	4.79	88.88	
.....					5.95 to 1929
.....		2.00		2.00	
.....		6.69		6.69	
.....			4.75	4.75	
.....					65.21 to 1929
.....			5.31	5.31	
.....		500.00		500.00	
.....		7.40		7.40	

STANDING OF APPROPRIATIONS—Continued

July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Sullivan Road, Balance from 1927.....	\$9.34		
Township No. 29 Bridge, Bal. from 1927.....	67.42		
Trescott Road, Balance from 1927.....	1.44		
Unity Road, Balance from 1927.....	8.04		
Vinalhaven Road, Balance from 1927.....	79.12		
Waldo Road, Balance from 1927.....	4.76		
West Bath Road to New Meadows River, Balance from 1927.....	1.96		
Woodstock Road, Balance from 1927.....	2.01		
Whitefield Road, Balance from 1927.....	2.65		
Washburn Road, Balance from 1927.....	40.95		
Winterville Plt. Road, Bal. from 1927.....	24.60		
Bridgton Road, Balance from 1927.....	32.20		
North Berwick Road, Bal. from 1927.....	7.00		
Newfield Road, Bal. from 1927.....	16.34		
Ellsworth Road, Bal. from 1927.....	24.47		
Frankfort Bridge, Bal. from 1927.....	125.00		
Monmouth Road, Bal. from 1927.....	100.50		
Norridgewock Bridge, Bal. from 1927.....	1,500.00		
Roxbury Bridge, Bal. from 1927.....	498.05		
International Bridge at Van Buren Bal. from 1927.....	17.03		
Belgrade, Rome and Mt. Vernon Road, Bal. from 1927.....	21.44		
Biddeford Road, Bal. from 1927.....	21.89		
Brunswick Road, Bal. from 1927.....	38.44		
Concord Bridge, Bal. from 1927.....	300.00		
Eagle Lake Road, Bal. from 1927.....	244.82		
Enfield-Howland Bridge, Bal. from 1927.....	307.38		
Howland-Enfield Bridge, Bal. from 1927.....	2,309.86		\$307.38
Madawaska-Edmundston Bridge, Bal. from 1927.....	3,107.17		
Mattawamkeag Bridge, Bal. from 1927.....	27.71		
Orient Bridge, Bal. from 1927.....	1,215.16		
Township No. 13 R 15, Bridge, Bal. from 1927.....	117.68		
Wiscasset Road, Bal. from 1927.....	1,980.56		
Wiscasset-Edgecomb Bridge, Bal. from 1927....	290.29		
St. Leonards-Van Buren Bridge, Bal. from 1927.....	7.18		
Eustis-Woburn Road,.....		\$55,359.16	15,000.00
West Gardiner Road.....			1,000.00
Deer Isle Road.....			15,000.00
Greenville-Long Pond Road.....		536.13	25,000.00
Maintenance and Administration, Bal. from 1927.....	1,151,770.64	288,463.15	2,559,640.40
Improvement of State Roads.....	500,000.00		
Bal. from 1927.....	218,479.40	697,085.94	957,370.83
Mill Tax Highway Fund, Bal. from 1927.....	1,402.72		436.86
Third Class Highway Fund.....	374,938.30		
Bal. from 1927.....	391,488.27	1,559.04	719,072.12

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
			\$9.34	\$9.34	
			67.42	67.42	
		\$1.44		1.44	
		8.04		8.04	
		78.00	1.12	79.12	\$4.76 to 1929
			1.96	1.96	
		2.01		2.01	
		2.65		2.65	
		2.81		2.81	38.14 to 1929
		24.60		24.60	
					32.20 to 1929
			7.00	7.00	
			16.34	16.34	
			24.47	24.47	
			125.00	125.00	
					100.50 to 1929
					1,500.00 to 1929
			498.05	498.05	
			17.03	17.03	
			21.44	21.44	
		.45	21.44	21.89	
		38.44		38.44	
					300.00 to 1929
		3.03		3.03	241.79 to 1929
			307.38	307.38	
	\$307.38				2,617.24 to 1929
		6.00		6.00	3,101.17 to 1929
			27.71	27.71	
					1,215.16 to 1929
			117.68	117.68	
					1,980.56 to 1929
		290.29		290.29	
			7.18	7.18	
	70,359.16	14,721.49	103.00	14,824.49	55,534.67 to 1929
	1,000.00	990.46	9.54	1,000.00	
	15,000.00	94.00		94.00	14,906.00 to 1929
	25,536.13	14,436.62	121.50	14,558.12	10,978.01 to 1929
	2,848,103.55	1,977,870.65	1,010,783.02	2,988,653.67	1,011,220.52 to 1929
	1,654,456.77	2,239,860.95	29,726.03	2,269,586.98	103,349.19 to 1929
	436.86				1,839.58 to 1929
	720,631.16	690,493.87	363,850.29	1,054,344.16	432,713.57 to 1929

STATE AUDITOR'S REPORT

 STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Bath State Ferry, Bal. from 1927.	\$14,130.68	\$97,918.23	\$2,000.00
Compensation for Injuries Received.		5,066.03	52,616.42
Equalization Fund, Bal. from 1927.	445.18		
Highway Loan Fund, Bal. from 1927.	582,948.03	253,911.40	1,048,197.27
Motor Transport and Equipment			
Bal. from 1927.	62,524.06	419,702.88	65,880.89
Bridge Loan Fund, Bal. from 1927.	563,229.36	412,833.79	9,630.42
Kennebec Bridge Loan Fund, Bal. from 1927.	1,020,153.93	3,721.70	
Reconstruction Fund, Bal. from 1927.	156,931.50	223,790.67	1,392,610.09
Kennebec Bridge.		46,478.56	10,039.81
Removal of Snow from Highways & Town Ways.			476,337.21
STATE HIGHWAY POLICE			
Salary and Expenses.		762.74	140,000.00
Official Badge Fund, Bal. from 1927.	180.00		
Compensation for Injuries Received.			
Salary and Expenses, 1927.	11,277.64		
Reimbursement to City of Biddeford, 1927.			
STATE HISTORIAN			
Expenses.	500.00		
Expenses, 1927.	500.00		
STATE PARK COMMISSION			
Maintenance and Improvements.	2,000.00		
Maintenance and Improvements, 1927.	490.75		
SUPERINTENDENT OF PUBLIC BUILDINGS			
Salary and Wages.	39,000.00		
Maintenance and Improvements.	41,000.00	8,923.20	1,140.42
Compensation for injuries Received.			
Maintenance and Improvements, Deficiency.	216.75		
Salary and Wages, 1927.	494.67	490.75	
Maintenance and Improvements, 1927.	41.11	788.95	985.42
SUPREME JUDICIAL AND SUPERIOR COURTS			
Salaries.	118,700.00		
Retired Justices.	20,500.00		
Clerks of Law Courts.	1,500.00		
Expenses of Justices.	5,300.00		280.25
Expenses of Law Courts.	2,150.00		
Expenses of Active Retired Justices.	500.00		127.88
Stationery, Postage, Telephone and Express.	1,000.00		
Retired Justices, 1927.	8,816.13		
Expenses of Law Courts, 1927.	1,457.35		
Clerks of Law Courts, 1927.	764.09		
Expenses of Justices, 1927.	1,081.04		
Stationery, Postage, Telephone and			
Express, 1927.	61.32		520.34

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$99,918.23	\$35,834.46	\$60,000.00	\$95,834.46	\$18,214.45 to 1929
\$2,000.00	59,682.45	45,809.04		45,809.04	13,873.41 to 1929
					445.18 to 1929
	1,302,108.67	1,304,251.91	580,804.79	1,885,056.70	
	485,583.77	474,349.19	50,926.75	525,275.94	22,831.89 to 1929
	422,464.21	942,648.43	8,360.35	951,008.78	34,684.79 to 1929
	3,721.70	1,006,139.91	3,751.51	1,009,891.42	13,984.21 to 1929
	1,616,400.76	1,054,729.70	3,288.09	1,058,017.79	715,314.47 to 1929
	56,518.37	8,736.04	10.00	8,746.04	47,772.33 to 1929
	476,837.21	18,981.59	425,024.01	444,005.60	32,331.61 to 1929
	140,762.74	132,735.85		132,735.85	8,026.89 to 1929
		5.00		5.00	175.00 to 1929
6.00	6.00	6.00		6.00	
279.74	279.74	11,513.27	44.11	11,557.38	
102.75	102.75	102.75		102.75	
500.00	500.00				1,000.00 to 1929
					500.00 lapsed
		1,761.90		1,761.90	238.10 to 1929
		490.75		490.75	
		38,728.66	271.34	39,000.00	
	10,063.62	50,809.88		50,809.88	253.74 to 1929
7.00	7.00	7.00		7.00	
		216.75		216.75	
	490.75		985.42	985.42	
	1,774.37	1,611.27		1,611.27	204.21 lapsed
		111,979.34	408.13	112,387.47	6,312.53 to 1929
		17,443.55		17,443.55	3,056.45 to 1929
		824.18		824.18	675.82 to 1929
	280.25	4,708.36		4,708.36	871.89 to 1929
		915.31		915.31	1,234.69 to 1929
	127.88	627.88		627.88	
		844.97		844.97	155.03 to 1929
			520.34	520.34	8,295.79 lapsed
		650.25		650.25	807.10 lapsed
		648.50		648.50	115.59 lapsed
		477.12		477.12	603.92 lapsed
	520.34	581.66		581.66	

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
TREASURER OF STATE			
Salary and Clerk Hire.....	\$18,500.00	\$.81	\$334.87
General Office Expenses.....	8,000.00		
Interest on Bonded Debt.....	12,000.00		
Bounty on Porcupines or Hedgehogs.....			
Abatements and Corrections of Errors in Tax Act.....			2,006.56
General Office Expenses, 1927.....	234.68		
TRUSTEES			
Hospital Trustees, Per Diem and Expenses.....	4,000.00		
Juvenile Institutions, Per Diem and Expenses.....	1,250.00		
Tuberculosis Sanatoriums, Per Diem and Expenses.....	2,500.00		
University of Maine, Traveling Expenses.....	1,500.00		
Hospital Trustees, Per Diem and Expenses 1927.....	549.66		
Juvenile Institutions, Per Diem and Expenses, 1927.....	575.61		
Normal Schools and Training School, Per Diem and Expenses, 1927.....	290.17		
Tuberculosis Sanatoriums, Per Diem and Expenses, 1927.....	327.29		
University of Maine, Traveling Expenses, 1927.....	122.79		
UNIVERSITY OF MAINE			
Maintenance and Repairs and Equipment.....	420,000.00		
Construction and Equipment.....			70,000.00
Animal Husbandry.....	5,000.00		
Highmoor Farm.....	5,000.00		
Scientific Investigation in Agriculture.....	5,000.00		
Maine Agricultural Experiment Station.....	20,000.00		
Co-operative Agriculture.....	49,217.76		
AUGUSTA STATE HOSPITAL			
Personal Services.....	157,340.00	26.57	
Maintenance.....	190,500.00	8.24	
Repairs and Equipment.....	49,800.00		3,500.00
Interest on Trust Funds.....	250.00		
Construction and Equipment for a Nurses' Home, Bal. from 1927.....	20,000.00	209.32	115,000.00
Compensation for Injuries Received, Def.....	46.50		
Personal Services, 1927.....	7,036.61		
Maintenance, 1927.....	6,567.79		
Repairs and Equipment, 1927.....	1,295.87		1,500.00
BANGOR STATE HOSPITAL			
Personal Services.....	110,000.00		
Maintenance.....	142,384.56		

STANDING OF APPROPRIATIONS--Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
	\$335.68	\$18,835.68		\$18,835.68	
		6,229.40	\$334.87	6,564.27	\$1,435.73 to 1929
		11,915.00		11,915.00	85.00 lapsed
\$6,650.00	6,650.00	6,624.25		6,624.25	25.75 lapsed
	2,006.56	2,006.56		2,006.56	
		234.68		234.68	
		3,729.18		3,729.18	270.82 to 1929
		419.32		419.32	830.68 to 1929
		2,448.64		2,448.64	51.36 to 1929
		318.57		318.57	1,181.43 to 1929
38.87	38.87	588.53		588.53	
		328.22		328.22	247.39 lapsed
		75.50		75.50	214.67 lapsed
		279.41		279.41	47.88 lapsed
171.75	171.75	169.12		169.12	125.42 lapsed
		420,000.00		420,000.00	
	70,000.00	59,317.82		59,317.82	10,682.18 to 1929
		5,000.00		5,000.00	
		5,000.00		5,000.00	
		5,000.00		5,000.00	
		20,000.00		20,000.00	
		49,217.76		49,217.76	
	26.57	154,148.93	2,000.00	156,148.93	1,217.64 to 1929
	8.24	176,348.60	1,500.00	177,848.60	12,659.64 to 1929
	3,500.00	41,698.49		41,698.49	11,601.51 to 1929
		250.00		250.00	
	115,209.32	135,000.00		135,000.00	209.32 lapsed
		46.00		46.00	.50 lapsed
			1,500.00	1,500.00	5,536.61 lapsed
		6,376.88		6,376.88	190.91 lapsed
	1,500.00	2,442.45		2,442.45	353.42 lapsed
		109,992.16		109,992.16	7.84 to 1929
		137,781.18	5.00	137,786.18	4,598.38 to 1929

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Repairs and Equipment.....	\$50,000.00		
Interest on Robie Amusement Fund.....	160.00		\$5.00
New Wing, Bal. from 1927.....	23,943.08		220,000.00
Compensation for Injuries Received.....			
Maintenance, 1927.....	4,697.45		
Repairs and Equipment, 1927.....	4,590.54		
BATH MILITARY AND NAVAL ORPHAN ASYLUM			
Personal Services.....	8,000.00		9.98
Maintenance.....	15,000.00		
Repairs and Equipment.....	4,884.00	\$88.32	501.50
Compensation for Injuries Received.....			
Maintenance, 1927.....	844.72		7.75
Repairs and Equipment, 1927.....	57.26		
CENTRAL MAINE SANATORIUM			
Personal Services.....	44,000.00		
Maintenance.....	88,000.00	21.31	940.00
Repairs and Equipment.....	14,000.00		
Completion of Sprinkler System, Bal. from 1927.....	737.12		
Personal Services, 1927.....	1,314.94		
Maintenance, 1927.....	1,352.91		1,317.86
Repairs and Equipment, 1927.....	33.08		
MAINE SCHOOL FOR THE DEAF			
Personal Services.....	30,000.00	30.00	600.00
Maintenance.....	19,000.00	2,400.00	
Repairs and Equipment.....	5,500.00	233.36	4,000.00
Installation of Sprinkler System and other Improvements.....	6,000.00		6,684.95
Maintenance, 1927.....	20.15		
Personal Services, 1927.....			
Repairs and Equipment, 1927.....			
MAINE STATE PRISON			
Personal Services.....	52,000.00	23.00	10,000.00
Maintenance.....	28,000.00	76,455.86	30,000.00
Permanent Improvements.....	2,000.00		
Retiring and Pensioning Prison Officials.....	2,250.00		
Compensation for Injuries Received.....			
Personal Services, 1927.....			498.00
Maintenance, 1927.....	2,091.45	10,521.59	
Retired Prison Officials, 1927.....	600.10		
NORTHERN MAINE SANATORIUM			
Personal Services.....	34,500.00	19.78	4.28
Maintenance.....	60,000.00		

STANDING OF APPROPRIATIONS—Continued
 July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$44,115.72		\$44,115.72	\$5,884.28 to 1929
	\$5.00	165.00		165.00	
	220,000.00	158,031.56		158,031.56	85,911.52 to 1929
\$13.92	13.92	13.92		13.92	
		4,596.25		4,596.25	101.20 lapsed
		4,580.30		4,580.30	10.24 lapsed
	9.98	8,009.98		8,009.98	
		13,865.51	511.48	14,376.99	623.01 to 1929
	589.82	5,425.87		5,425.87	47.95 to 1929
151.64	151.64	151.64		151.64	
237.40	245.15	1,089.87		1,089.87	
		49.51	7.75	57.26	
		43,398.04	590.00	43,988.04	11.96 to 1929
	961.31	87,217.02		87,217.02	1,744.29 to 1929
		13,347.96	350.00	13,697.96	302.04 to 1929
					737.12 lapsed
			1,314.94	1,314.94	
	1,317.86	2,667.08		2,667.08	3.69 lapsed
		30.16	2.92	33.08	
6,000.00	6,630.00	30,583.42	6,000.00	36,583.42	46.58 to 1929
	2,400.00	14,842.78	5,284.95	20,127.73	1,272.27 to 1929
	4,233.36	9,670.76		9,670.76	62.60 to 1929
	6,684.95	12,684.59		12,684.59	.36 lapsed
484.59	484.59	504.74		504.74	
65.00	65.00	65.00		65.00	
48.90	48.90	48.90		48.90	
11,231.63	21,254.63	53,254.63	20,000.00	73,254.63	
22,000.00	128,455.86	136,272.82	20,000.00	156,272.82	183.04 to 1929
		1,880.65		1,880.65	119.35 to 1929
		1,893.68		1,893.68	356.32 to 1929
35.05	35.05	35.05		35.05	
	498.00	498.00		498.00	
	10,521.59	12,613.04		12,613.04	
			498.00	498.00	102.10 lapsed
	24.06	34,524.06		34,524.06	
		55,046.07	1,004.28	56,050.35	3,949.65 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Repairs and Equipment.....	\$8,500.00	\$863.36	\$1,000.00
Personal Services, 1927.....	152.72		
Maintenance, 1927.....	1,169.88		822.00
Repairs and Equipment, 1927.....	1,072.00		
POWNAI STATE SCHOOL			
Personal Services.....	82,500.00	15.36	3,436.67
Maintenance.....	113,500.00		
Repairs and Equipment.....	49,525.00	419.00	
Additions and Improvements, Bal. from 1927.....	827.82		
Personal Services, 1927.....	30.43		
Maintenance, 1927.....	9,865.64		
Repairs and Equipment, 1927.....	5,920.68		
STATE REFORMATORY FOR MEN			
Personal Services.....	20,000.00		
Maintenance.....	28,000.00		200.00
Repairs and Equipment.....	10,000.00		
New Building.....			43,152.00
Equipment for New Building.....		3,500.00	
Maintenance, Deficiency.....	91.60		
Repairs and Equipment, Deficiency.....	101.25		
Personal Services, 1927.....	2,508.53		
Maintenance, 1927.....	299.13		985.94
Repairs and Equipment, 1927.....	5,233.28		
STATE REFORMATORY FOR WOMEN			
Personal Services.....	19,000.00		
Maintenance.....	28,300.00		
Repairs and Equipment.....	10,000.00		2,500.00
Detention Building.....			20,000.00
Personal Services, 1927.....	504.97		
Maintenance, 1927.....	818.97		300.00
Repairs and Equipment, 1927.....	1,088.72		
STATE SCHOOL FOR BOYS			
Personal Services.....	19,500.00		
Maintenance.....	36,000.00		2,026.32
Repairs and Equipment.....	11,000.00	314.30	
Repairs to Farrington Cottage.....	1,500.00		
Interest on Isaac Sanford Legacy.....	42.00		
Personal Services, 1927.....	1,292.50		
Maintenance, 1927.....	175.06		879.93
Repairs and Equipment, 1927.....	209.28		
STATE SCHOOL FOR GIRLS			
Personal Services.....	25,000.00		

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—Continued
 July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....	\$1,863.36	\$10,120.80	.....	\$10,120.80	\$242.56 to 1929
.....	.....	.....	\$152.72	152.72	.....
\$131.60	953.60	2,123.48	.....	2,123.48	.....
25.43	25.43	428.15	669.28	1,097.43	.....
.....	3,452.03	85,764.11	.....	85,764.11	187.92 to 1929
.....	.....	102,316.25	3,425.00	105,741.25	7,758.75 to 1929
.....	419.00	41,489.70	11.67	41,501.37	8,442.63 to 1929
.....	.....	.....	.....	.....	827.82 to 1929
.....	.....	.....	.....	.....	30.43 lapsed
.....	.....	9,656.32	.....	9,656.32	209.32 lapsed
.....	.....	4,588.63	.....	4,588.63	1,332.05 lapsed
.....	.....	19,828.52	.....	19,828.52	171.48 to 1929
.....	200.00	28,048.75	.....	28,048.75	151.25 to 1929
.....	.....	9,277.87	200.00	9,477.87	522.13 to 1929
.....	43,152.00	39,786.17	.....	39,786.17	3,365.83 to 1929
.....	3,500.00	2,155.93	.....	2,155.93	1,344.07 to 1929
.....	.....	.....	.....	.....	91.60 lapsed
.....	.....	101.25	.....	101.25	.....
.....	.....	65.00	625.94	690.94	1,817.59 lapsed
.....	985.94	1,013.66	.....	1,013.66	271.41 lapsed
.....	.....	4,375.80	360.00	4,735.80	497.48 lapsed
.....	.....	18,327.02	.....	18,327.02	672.98 to 1929
.....	.....	25,411.18	2,500.00	27,911.18	388.82 to 1929
.....	2,500.00	12,180.63	.....	12,180.63	319.37 to 1929
.....	8,216.60	24,217.89	.....	24,217.89	3,998.71 to 1929
.....	.....	71.00	300.00	371.00	133.97 lapsed
.....	300.00	1,101.76	.....	1,101.76	17.21 lapsed
.....	.....	1,077.69	.....	1,077.69	11.03 lapsed
.....	.....	18,994.43	.....	18,994.43	505.57 to 1929
.....	2,026.32	36,809.85	.....	36,809.85	1,216.47 to 1929
.....	314.30	8,992.37	2,000.00	10,992.37	321.93 to 1929
.....	.....	1,444.47	.....	1,444.47	55.53 to 1929
.....	.....	5.00	.....	5.00	37.00 to 1929
.....	.....	.....	879.93	879.93	412.57 lapsed
.....	879.93	1,054.99	.....	1,054.99	.....
.....	.....	142.35	.....	142.35	66.93 lapsed
.....	.....	23,689.84	.....	23,689.84	1,310.16 to 1929

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Maintenance.....	\$42,000.00		
Repairs and Equipment.....	13,000.00		
Interest on Trust Funds.....	540.96		
Purchase of Real Estate.....	800.00		
Infirmary.....			\$2,500.00
Vegetable Cellar.....			500.00
Compensation for Injuries Received.....			
Maintenance, Deficiency.....	35.00		
Personal Services, 1927.....	1,692.32		
Maintenance, 1927.....	3,092.32		
Repairs and Equipment, 1927.....	4,654.34		
Interest on Trust Funds, 1927.....	269.09		
New Repairs and Improvements, 1927.....	1,413.87		
WESTERN MAINE SANATORIUM			
Personal Services.....	48,500.00	\$7.41	1,400.00
Maintenance.....	70,000.00		
Repairs and Equipment.....	16,500.00		8,500.00
Construction of Water Tanks.....	3,500.00		
Repairs and Equipment, Deficiency.....	25.00		
Personal Services, 1927.....	304.94		
Maintenance, 1927.....	5,290.63		1,600.00
Repairs and Equipment, 1927.....	125.18		400.00
Additions to Administration Building, 1927.....	3,901.00		
Building School, 1927.....	354.32		
Fire Pumps and Hydrants, 1927.....	260.90		
CLAIMS			
Beatrice M. Holmes.....	368.50		
Lincoln County Fair Association.....	145.23		
Town of Lincoln.....	103.59		
Town of Bar Harbor.....	1,035.50		
Henry Moore.....	77.50		
Cornish Agricultural Association.....	256.47		
Town of Cornish.....	209.20		
Town of Berwick.....	435.22		
Town of Garland.....	15.00		
Town of Connor.....	364.37		
Town of New Sweden.....	109.77		
Town of Oakfield.....	44.97		
Town of Vanceboro.....	84.00		
Town of Portage Lake.....	65.17		
Town of Sangerville.....	73.14		
Knox Pub. Co.....	33.00		
Ariel Victor Colby and Charlotte May Colby Minor Children of Victor Colby.....	3,000.00		
Town of Durham.....	110.44		
Town of Presque Isle.....	325.00		

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$37,942.15		\$37,942.15	\$4,057.85 to 1929
		11,180.18		11,180.18	1,819.82 to 1929
		328.65		328.65	212.31 to 1929
		800.00		800.00	
	\$2,500.00	2,003.44		2,003.44	496.56 to 1929
	500.00	352.86		352.86	147.14 to 1929
\$59.35	59.35	59.35		59.35	
		35.00		35.00	
					1,692.32 lapsed
		2,034.29		2,034.29	1,058.03 lapsed
		791.08		791.08	3,863.26 lapsed
		64.43		64.43	204.66 lapsed
		1,413.87		1,413.87	
	1,407.41	49,736.45		49,736.45	170.96 to 1929
		55,348.45	\$9,900.00	65,248.45	4,751.55 to 1929
	8,500.00	17,191.60		17,191.60	7,808.40 to 1929
		3,463.41		3,463.41	36.59 lapsed
		25.00		25.00	
					304.94 lapsed
	1,600.00	6,014.32	400.00	6,414.32	476.31 lapsed
	400.00	415.96		415.96	109.22 lapsed
			1,600.00	1,600.00	2,301.00 lapsed
					354.32 lapsed
					260.90 lapsed
		368.50		368.50	
		145.23		145.23	
		103.59		103.59	
		1,035.50		1,035.50	
		77.50		77.50	
		256.47		256.47	
		209.20		209.20	
		435.22		435.22	
		15.00		15.00	
		364.37		364.37	
		109.77		109.77	
		44.97		44.97	
		84.00		84.00	
		65.17		65.17	
		73.14		73.14	
		33.00		33.00	
		3,000.00		3,000.00	
		110.44		110.44	
		325.00		325.00	

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Raymond Smith.....	\$157.50		
Town of Kingman.....	321.50		
Town of Rumford.....	463.23		
Town of Oakland.....	1,052.26		
Town of Thomaston.....	500.00		
Town of Island Falls.....	788.40		
Town of Presque Isle.....	561.04		
Ward W. Wescott.....	1,178.00		
Town of Athens.....	101.00		
Mrs. Daniel Jewett.....	285.00		
City of Bath.....	266.95		
Town of Lincoln.....	37.50		
Town of Yarmouth.....	134.30		
Biddeford & Saco R. R. Co.....	296.44		
Town of Abbot.....	2,999.47		
Town of Washburn.....	58.50		
Town of Smyrna.....	1,545.00		
Clifford T. Kennedy.....	592.88		
Joseph L. Paquin.....	600.00		
Town of North Yarmouth.....	45.00		
F. C. Handy.....	58.71		
W. S. Poland.....	64.89		
Town of Cherryfield.....	1,033.59		
Town of Kingman.....	53.74		
Mary Louise Wilcox.....	4,000.00		
Town of Orland.....	1,898.70		
Town of Medway.....	624.50		
Mrs. Blanche M. Banks.....	303.00		
William H. Hall.....	285.85		
Town of Milo.....	287.50		
Town of Unity.....	690.88		
Town of Smyrna.....	230.64		
Town of Whitefield.....	87.00		
City of Bangor.....	334.95		
Town of Lee.....	78.60		
Mary A. Stevens.....	1,000.00		
City of Bangor.....	410.00		
City of Bangor.....	844.13		
Town of Danforth.....	34.00		
Town of Island Falls.....	615.00		
City of Bangor.....	199.02		
Town of Lebanon.....	95.00		
Town of Machiasport.....	34.45		
Town of Richmond.....	58.00		
City of Old Town.....	306.41		
City of Old Town.....	55.00		
Town of Vanceboro.....	731.64		
Town of Kingman.....	2,561.14		

STATE AUDITOR'S REPORT

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STANDING OF APPROPRIATIONS—Continued
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
.....		\$157.50		\$157.50	
.....		321.50		321.50	
.....		463.23		463.23	
.....		1,052.26		1,052.26	
.....		500.00		500.00	
.....		788.40		788.40	
.....		561.04		561.04	
.....		1,178.00		1,178.00	
.....		101.00		101.00	
.....		285.00		285.00	
.....		266.95		266.95	
.....		37.50		37.50	
.....		134.30		134.30	
.....		296.44		296.44	
.....		2,999.47		2,999.47	
.....		58.50		58.50	
.....		1,545.00		1,545.00	
.....		592.88		592.88	
.....		600.00		600.00	
.....		45.00		45.00	
.....		58.71		58.71	
.....		64.89		64.89	
.....		1,033.59		1,033.59	
.....		53.74		53.74	
.....		4,000.00		4,000.00	
.....		1,898.70		1,898.70	
.....		624.50		624.50	
.....		303.00		303.00	
.....		285.85		285.85	
.....		287.50		287.50	
.....		690.88		690.88	
.....		230.64		230.64	
.....		87.00		87.00	
.....		334.95		334.95	
.....		78.60		78.60	
.....		1,000.00		1,000.00	
.....		410.00		410.00	
.....		844.13		844.13	
.....		34.00		34.00	
.....		615.00		615.00	
.....		199.02		199.02	
.....		95.00		95.00	
.....		34.45		34.45	
.....		58.00		58.00	
.....		306.41		306.41	
.....		55.00		55.00	
.....		731.64		731.64	
.....		2,561.14		2,561.14	

STANDING OF APPROPRIATIONS—*Continued**July 1, 1927 to June 30, 1928*

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
Reed Pt.....	\$425.05		
Elliottsville Pt.....	580.65		
Town of Oakland.....	480.00		
Town of Sherman.....	250.00		
Frank Tozier.....	50.00		
Town of Littleton.....	237.50		
County of Somerset.....	220.00		
Town of Phippsburg.....	26.00		
South Kennebec Agricultural Society.....	100.00		
Town of Castine.....	566.70		
Town of Anson.....	189.70		
Arthur L. Thayer.....	370.76		
Geo. E. Sparrow.....	34.00		
Town of Prentiss.....	1,016.15		
Olmstead Bros.....	300.00		
Mrs. Katie Jasseman.....	3,000.00		
Lloyd F. Sewall.....	630.85		
Malcolm B. O'Brien.....	213.92		
Town of Kennebunkport.....	1,500.00		
George Brant.....	1,100.00		
Town of Hiram.....	918.00		
Town of Webster.....	74.96		
Town of Caribou.....	448.76		
Town of New Vineyard.....	65.00		
Bath Water District.....	5,000.00		
Augustus A. Gilbert.....	50.00		
Geo. H. Havey & Bradbury Smith.....	7,000.00		
Town of Phippsburg.....	900.00		

STANDING OF APPROPRIATIONS—*Continued*
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$425.05		\$425.05	
		580.65		580.65	
		480.00		480.00	
		250.00		250.00	
		50.00		50.00	
		237.50		237.50	
		220.00		220.00	
		26.00		26.00	
		100.00		100.00	
		566.70		566.70	
		189.70		189.70	
		370.76		370.76	
		34.00		34.00	
		1,016.15		1,016.15	
		300.00		300.00	
		3,000.00		3,000.00	
		630.85		630.85	
		213.92		213.92	
		1,500.00		1,500.00	
		1,100.00		1,100.00	
		918.00		918.00	
		74.96		74.96	
10.00	10.00	458.76		458.76	
		65.00		65.00	
		5,000.00		5,000.00	
		50.00		50.00	
		900.00		900.00	7,000.00 lapsed

STATE AUDITOR'S REPORT

STANDING OF APPROPRIATIONS—*Concluded*
July 1, 1927 to June 30, 1928

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
WARRANTS OUTSTANDING			
State School Fund.....	\$15,327.68		
Railroad and Telegraph Tax.....	41.00		
Dog Licenses Refunded.....	40.33		
Total Appropriation Accounts.....	*\$14,695,602.49	\$2,952,631.37	\$10,923,294.74
Income Accounts not credited to Appropriations.....		16,965,099.10	8,765,846.75
Totals.....	\$14,695,602.49	\$19,917,730.47	\$19,689,141.49

SUMMARY OF FIRST COLUMN

Appropriations made by Legislature.....	\$9,570,098.03
Accounts continuing by law carried from 1927.....	2,370,805.27
Special Accounts continuing by law carried from 1927:	
Memorial Bridge Loans.....	242.62
War Purposes.....	546.30
Soldiers' Bonus Fund.....	11,593.15
Highway Loan Fund.....	2,228,855.38
Dog Licenses to be Refunded.....	13,030.46
1927 Balances carried forward.....	485,022.27
Warrants Outstanding July 1, 1927.....	15,409.01

*\$14,695,602.49

STANDING OF APPROPRIATIONS—*Concluded*
July 1, 1927 to June 30, 1928

Contingent Fund	Total Credits	Cash Expenditures	Transfers	Total Debits	Balances Unexpended
		\$15,327.68		\$15,327.68	
		41.00		41.00	
		40.33		40.33	
\$267,664.25	\$14,143,590.36	\$20,808,074.63	\$2,704,983.74	\$23,513,058.37	\$5,326,134.48†
	25,730,945.85	655,586.02	16,984,157.75	17,639,743.77	8,091,202.08
\$267,664.25	\$39,874,536.21	\$21,463,660.65	19,689,141.49	\$41,152,802.14	\$13,417,336.56

SUMMARY OF LAST COLUMN

Accounts continuing by law carried to 1929.....	\$3,868,903.29
Special accounts continuing by law carried to 1929:	
Sinking Fund to Retire Highway Bonds.....	481,000.00
Memorial Bridge Loan.....	2,037.55
War Loan.....	495.30
Soldiers' Bonus Fund.....	9,393.15
Highway Loan Fund.....	71,500.89
Balances carried forward to 1929.....	475,437.76
Warrants outstanding June 30, 1928.....	14,351.84
To War Bond Sinking Fund.....	6,619.29
To Permanent School Fund.....	12,621.94
Lapsed.....	383,773.47
	†\$5,326,134.48

DETAIL OF EXPENDITURES

JULY 1, 1927 TO JUNE 30, 1928

ADJUTANT GENERAL

Salary			
Adjutant General		\$2,500.00	
Publication of Grand Army Records		284.92	
Military Fund			
Telephone and Telegraph.....	\$559.42		
Stationery and Supplies	1,765.90		
Postage	1,080.05		
Furniture and Equipment.....	812.17		
Repairs to Portland Armory..	3,900.00		
Buildings and Grounds	8,861.94		
Clerk Hire	10,905.19		
Labor	21,935.76		
Compensation for Injuries Re-			
ceived	1,467.99		
Freight, Express and Trucking	1,130.30		
Personal Services	31,093.82		
Transportation	2,110.38		
Subsistence	3,255.01		
General Expenses	16,644.67	105,522.60	
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Armory Rentals			
Services of Janitor and Fire-			
man	\$1,931.61		
Rent of Offices	600.00		
Improvements and Repairs....	494.86		
Rentals to Cities and Towns..	15,025.00		
Expenses	1,767.08	19,818.55	
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Compensation for Injuries Received		9.00	
Armory Rentals, 1927			
Rent of Office	\$50.00		
Expenses	80.63	130.63	\$128,265.70
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ATTORNEY GENERAL

Salary and Clerk Hire			
Attorney General	\$4,000.00		
Deputy	3,500.00		
Assistant	3,250.00		
Clerk Hire	4,055.84	\$14,805.84	
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General Office Expenses			
Postage	\$466.14		
Furniture and Equipment.....	465.00		

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Telephone and Telegraph.....	230.05		
Stationery and Supplies	558.18		
Traveling Expenses	887.04		
Miscellaneous	48.17	2,654.58	
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Arrest and Apprehension of Crimi- nals			
Services	\$2,332.00		
Expenses	2,204.42	4,536.42	
<hr/>			
General Office Expenses, 1927			
Postage	\$18.92		
Furniture	27.00		
Express .....	.70		
Telephone and Telegraph.....	17.74		
Traveling Expenses	105.65		
Stationery and Supplies	146.43	316.44	
<hr/>			
Arrest and Apprehension of Crimi- nals, 1927			
Services	\$475.00		
Expenses	483.52	958.52	\$23,271.80
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BANK COMMISSIONER			
Salaries and Clerk Hire			
Bank Commissioner	\$5,000.00		
Deputy	3,250.00		
Examiners	11,270.76		
Clerk Hire	1,131.00	\$20,651.76	
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General Office Expenses			
Salaries of Verification Clerks	\$2,785.00		
Postage	622.24		
Telephone and Telegraph.....	175.54		
Stationery and Supplies	380.82		
Advertising, (Check returned for \$16.80)	500.30		
Express	17.67		
Miscellaneous	60.00		
Traveling Expenses	10,200.64	14,742.21	
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Expense of Organizing Trust Com- panies			
Traveling Expenses		57.64	
Loan Agency Inspection, Expenses		130.86	
Registration of Dealers in Securities			
Equipment	\$201.70		

Salary of Securities Examiner	2,280.87		
Clerk Hire	989.50		
Expenses	3,519.76	6,991.83	
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General Office Expenses, 1927			
Telephone and Telegraph.....	\$45.06		
Stationery and Supplies	424.55		
Advertising	22.40		
Traveling Expenses	830.08		
Express	2.27	1,324.36	\$43,898.66
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BOARD OF PRISON COMMISSIONERS			
Salary of State Probation Officer		\$1,949.04	
Salary of Clerk		300.00	
Per Diem and Expenses			
Per Diem	\$500.00		
Expenses	427.39	927.39	
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Per Diem and Expenses, 1927			
Per Diem	\$315.00		
Expenses	458.17	773.17	\$3,949.60
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BOARD OF STATE ASSESSORS			
Salaries and Clerk Hire			
Members of Board	\$7,500.00		
Clerk Hire	8,074.54	\$15,574.54	
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General Office Expenses			
Furniture and Equipment.....	\$2,795.25		
Postage	203.40		
Telephone	72.17		
Express	2.99		
Stationery and Supplies	703.42		
Traveling Expenses	1,368.52		
Printing and Binding Reports	6.00		
Miscellaneous	98.03	5,249.78	
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Ascertaining Value of Wild Lands			
Services	\$6,909.75		
Expenses	483.15	7,392.90	
<hr/>			
General Office Expenses, Deficiency			
Stationery and Supplies		3.36	
General Office Expenses, 1927			
Postage	\$10.31		
Telephone	9.35		
Stationery and Supplies	80.67		

STATE AUDITOR'S REPORT

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Printing and Binding Report..	793.00		
Traveling Expenses	26.94		
Advertising	13.82	934.09	\$29,154.67

BONDS

Accrued Interest on Highway Loan Bonds	\$566,670.00		
Accrued Interest on Memorial Bridge Loan Bonds	7,250.00		
Reserve to Retire Highway Loan Bonds	416,000.00		
Reserve to Retire Memorial Bridge Loan Bonds	50,000.00		
Accrued Interest on Soldiers' Bonus Bonds	90,770.00		
Reserve to Retire Soldiers' Bonus Bonds	301,000.00		
Accrued Interest on War Loan Bonds	30,340.00		
Reserve to Retire War Loan Bonds	50,000.00		
Accrued Interest on State Pier Bonds	44,140.00		
Accrued Interest on Kennebec Bridge Loan Bonds	119,360.00	\$1,675,530.00	

CHARITABLE, BENEVOLENT AND EDUCATIONAL INSTITUTIONS

Sundry Institutions, For detail see Schedule of Standing of Appropriations	\$187,320.66		
Sundry Institutions, 1927, For detail see Schedule of Standing of Appropriations	16,628.88	\$203,949.54	

CLAIMS

Joseph L. Paquin, Clerk to Prison Commission, 1926-1927	\$600.00		
Ariel Victor Colby and Charlotte May Colby, Minor Children of Victor Colby, reimbursement a/c death of Victor Colby on Dexter Road	3,000.00		
Mrs. Blanche M. Banks, aid for self and children, due her as wife of sailor in World War...	303.00		

William H. Hall, account accident received at Augusta State Hospital	285.85
Arthur L. Thayer, use of auto while Chairman of the Industrial Accident Commission	370.76
Mrs. Katie Jasseman, damage for death of husband, death caused by moose	3,000.00
Malcolm O'Brien, labor performed as motorcycle police	213.92
Beatrice M. Holmes, dependent widow of soldier of World War Lincoln County Fair Association, stipend	368.50
Town of Lincoln, care of pauper	145.23
Town of Bar Harbor, care of pauper	103.59
Cornish Agricultural Association, stipend	1,035.50
Town of Cornish, care of paupers	256.47
Town of Berwick, care of paupers	209.20
Town of Garland, damage to lamb by dogs	435.22
Town of Connor, interest on School Fund	15.00
Town of New Sweden, interest on School Fund	364.37
Town of Oakfield, interest on School Fund	109.77
Town of Vanceboro, care of paupers	44.97
Town of Portage Lake, care of paupers	84.00
Town of Sangerville, care of paupers	65.17
Town of Kingman, care of paupers	73.14
Knox Pub. Co., advertising primary ballots	33.00
Town of Durham, deficit in tax refund	73.14
Town of Presque Isle, care of Indian	110.44
	325.00
Raymond Smith, loss of sheep....	157.50
Town of Kingman, care of paupers	321.50
Town of Rumford, care of paupers	463.23
Town of Oakland, care of paupers	1,052.26

Town of Thomaston, fire hose destroyed by fire at State Prison..	500.00
Town of Island Falls, care of paupers	788.40
Town of Presque Isle, care of Indian	561.04
Ward W. Wescott, expense in defense of proceedings against him for removal from office of Sheriff of Hancock County	1,178.00
Town of Athens, damage to sheep	101.00
City of Bath, care of paupers....	266.95
Town of Lincoln, care of pauper	37.50
Town of Yarmouth, care of children having no residence in State	134.30
Biddeford & Saco R. R. Co., rebate of taxes	296.44
Town of Abbot, care of paupers..	2,999.47
Town of Washburn, care of paupers	58.50
Town of Smyrna, care of paupers	1,545.00
Clifford T. Kennedy, expenses of suit against him as Highway Police	592.88
Town of North Yarmouth, damage to sheep	45.00
F. C. Handy, reimbursement for checks lost in mail	58.71
W. S. Poland, refund on dog tax	64.89
Town of Cherryfield, expenses of defense of law suits brought against it for injuries alleged to have been sustained upon the State Highway by reason of alleged defects thereon	1,033.59
Town of Kingman, care of paupers	53.74
Mary Louise Wilcox, injuries caused by insane inmate of Bangor State Hospital	4,000.00
Town of Orland, care of pauper..	1,898.70
Town of Medway, care of pauper	624.50
Town of Milo, care of pauper....	287.50
Town of Unity, care of pauper...	690.88
Town of Smyrna, care of paupers	230.64
Town of Whitefield, loss of sheep	87.00
City of Bangor, care of pauper...	334.95
Town of Lee, care of pauper.....	78.60

Mary A. Stevens, damages suffered at Pownal State School..	1,000.00
City of Bangor, care of pauper...	410.00
City of Bangor, care of pauper...	844.13
Town of Danforth, support of Indians	34.00
Town of Island Falls, care of family of soldier of World War....	615.00
City of Bangor, care of pauper...	199.02
Town of Lebanon, care of pauper	95.00
Town of Machiasport, expenses of Indians	34.45
Town of Richmond, care of pauper	58.00
City of Old Town, care of paupers	306.41
City of Old Town, care of pauper	55.00
Town of Vanceboro, care of pauper	731.64
Town of Kingman, care of pauper	2,561.14
Reed Plt., care of pauper.....	425.05
Elliotsville Plt., care of pauper...	580.65
Town of Oakland, aid to mother with dependent children	480.00
Town of Sherman, care of pauper	250.00
Town of Littleton, burial expenses of soldier, who was not legal resident of State	237.50
County of Somerset, expenses incurred in sickness and death of man who was not a legal resident of the State	220.00
Town of Phippsburg, care of pauper	26.00
South Kennebec Agricultural Society, stipend	100.00
Town of Castine, care of paupers	566.70
Town of Anson, support of pauper	189.70
Geo. E. Sparrow, damage to fowl	34.00
Town of Prentiss, damage to poultry	1,016.15
Olmsted Brothers, landscape architects, services in development and improvement of the State Park	300.00
Lloyd F. Sewall, loss of salary during suspension from State Highway Police, and expenditures made in his defense for reinstatement	630.85

Town of Kennebunkport, care of pauper	1,500.00	
Town of Hiram, refund of taxes	918.00	
Town of Webster, care of paupers	74.96	
Town of New Vineyard, damage to sheep	65.00	
Bath Water District, cost of water main by reason of location of Kennebec Bridge	5,000.00	
Town of Phippsburg, expenses of National Guard fighting forest fires	900.00	
Town of Caribou, expenses in law suits for damages	458.76	
Mrs. Daniel Jewett, care of neglected child	285.00	
Frank Tozier, services and expenses while working as Constable in smallpox quarantine...	50.00	
George Grant, compensation for injuries received in collision with a moose	1,100.00	
Augustus A. Gilbert, compensation for cow shot by hunter.....	50.00	
Henry Moore, breaking and shoveling snow in unorganized territory	77.50	\$54,574.38
		<hr/>

COMMISSIONER OF AGRICULTURE

Salary and Clerk Hire		
Commissioner	\$3,479.20	
Chief, Division of Plant Industry	2,700.00	
Chief, Division of Animal Industry	2,700.00	
Chief, Division of Markets and Shipping Point Inspections..	2,700.00	
Chief, Division of Inspections	2,800.00	
Assistant, Division of Markets	2,000.00	
State Horticulturist	2,200.00	
Dairy Inspector	2,200.00	
Sheep Specialist	2,000.00	
Sealer of Weights and Measures	1,500.00	
Clerk Hire	8,966.37	
Traffic Keepers	360.00	\$33,605.57

General Office Expenses

Postage	\$1,467.37	
Telephone and Telegraph.....	1,066.35	
Furniture and Equipment.....	1,872.92	
Express, Freight and Trucking	279.33	
Stationery and Supplies	4,788.00	
Traveling Expenses	3,753.38	
Miscellaneous	303.80	
Advertising	209.89	\$13,741.04

Certification of Seed

Services of Inspectors	\$16,390.00	
Expenses	13,787.76	30,177.76

Aid to Agricultural Societies and Fairs

Maine State Fair Association	\$6,600.00	
Maine State Pomological Society	1,999.71	
Eastern Maine State Fair....	1,200.00	
Maine Seed Improvement Assoc.	991.59	
Androscoggin Valley Agricultural Society	135.01	
Bridgton Agricultural Society	195.90	
Central Maine Fair Association	2,228.30	
Cochnewagen Agricultural Society	180.78	
Cornish Agricultural Society..	330.31	
Cumberland County Agricultural & Horticultural Society	1,359.77	
Cumberland Farmers' Club...	140.29	
Eastern Maine State Fair....	541.09	
Franklin County Agricultural Society	1,805.11	
Guilford Athletic Assoc., Inc.	167.69	
Hancock County Agricultural Society	186.58	
Hancock County Fair Association	135.43	
Houlton Agricultural Society..	610.58	
Kennebec County Agricultural Society	233.63	
Lincoln County Agricultural Society	307.93	
Litchfield Farmers' Club.....	170.48	

Maine State Agricultural Society	68.64	
The New Belfast Fair Association	158.77	
New Gloucester & Danville Agricultural Society	278.10	
Northern Maine Fair	2,500.00	
North Franklin Agricultural Society	166.44	
North Knox Agricultural Society	301.52	
North Penobscot Agricultural Society	142.47	
North Oxford Agricultural Society	210.23	
Oxford County Agricultural Society	1,225.53	
Penobscot & Piscataquis Agricultural Society	603.42	
Piscataquis Valley Fair Association	140.71	
Sagadahoc Horticultural & Agricultural Society	1,126.86	
St. Georges Agricultural Society	141.11	
Somerset Central Agricultural Society	2,424.21	
South Kennebec Agricultural Society	184.59	
Waldo & Penobscot Agricultural Society	208.70	
Washington County Agricultural Society	213.75	
Waterboro Grange Fair.....	139.38	
Wesserunsett Valley Fair Assoc.	362.46	
West Oxford Agricultural Society	769.79	
Androscoggin Poultry & Pet Stock Association	201.34	
Freeport Poultry Association	191.78	
Maine State Poultry Association	952.24	
South Berwick Poultry Association	139.57	32,371.79

Control and Suppression of Euro- pean Corn Borer		
Services of Inspectors.....	\$4,901.00	
Equipment	7.00	
Expenses	2,541.59	7,449.59
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Division of Animal Industry		
Equipment	\$2,843.83	
Services of Veterinarians.....	10,288.25	
Expenses	20,467.31	
Condemned Animals	60,474.53	
Salary of Assistant Dairy In- spector	1,328.00	95,401.92
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Division of Inspections		
Automobile	\$890.00	
Services of Inspectors	7,152.00	
Expenses	16,411.22	24,453.22
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Division of Markets and Shipping		
Point Inspections		
Services of Inspectors	\$20,172.03	
Equipment	127.72	
Expenses	10,685.50	30,985.25
<hr/>		
Division of Plant Industry		
Equipment	\$4.00	
Services of Field Agents and Inspectors	10,415.00	
Expenses	11,263.22	21,682.22
<hr/>		
Farmers' Institutes and Dairymen's Conference		
Farmers' Institutes		
Services	\$349.00	
Expenses	1,861.10	
Equipment	169.02	
Dairymen's Conference		
Services	\$115.00	
Expenses	429.60	
Aid to Poultry Associations		
Maine State Poultry As- sociation	341.80	
Freeport Poultry & Pet Stock Assoc.	284.60	
Androscoggin Poultry & Pet Stock Association..	248.20	

STATE AUDITOR'S REPORT

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South Berwick Poultry Association	125.40	3,923.72
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Study and Control of the Fruit or Blueberry Fly		
Equipment	\$6.30	
Services of Inspectors.....	4,919.45	
Expenses	2,004.80	6,930.55
<hr/>		
Blueberry Inspection Service		
Services of Inspectors.....		1,906.63
Compensation for Injuries Received		291.89
Division of Animal Industry, Deficiency		
Sale of hide		9.64
Division of Inspections, Deficiency Analysis		2,070.88
General Office Expenses, 1927		
Postage	\$88.57	
Telephone and Telegraph.....	120.40	
Express	12.04	
Insurance	18.50	
Stationery and Supplies	454.88	
Traveling Expenses	311.91	1,006.30
<hr/>		
Certification of Seed, 1927		
Services	\$625.00	
Expenses	1,470.44	2,095.44
<hr/>		
Control and Suppression of European Corn Borer, 1927		
Services	\$16.00	
Expenses	74.57	90.57
<hr/>		
Division of Animal Industry, 1927		
Services	\$70.00	
Expenses	1,598.67	
Condemned Animals	9,206.90	10,875.57
<hr/>		
Division of Inspections, 1927		
Expenses		3,364.04
Division of Markets and Shipping		
Point Inspections, 1927		
Equipment	\$368.28	
Services	527.80	
Expenses	1,905.23	2,801.31

STATE AUDITOR'S REPORT

Division of Plant Industry, 1927			
Services	\$505.50		
Expenses	699.20	1,204.70	
<hr/>			
Farmers' Institutes and Dairymen's Conference, 1927			
Farmers' Institutes			
Services	\$25.00		
Expenses	47.03	72.03	
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Aid to Agricultural Societies and Fairs, 1927			
Maine State Pomological So- ciety		5.03	\$326,516.66
<hr/>			
COMMISSIONERS OF PHARMACY			
Per Diem and Expenses			
Per Diem	\$940.00		
Traveling Expenses	720.77		
Other Expenses	122.50	\$1,783.36	\$1,783.36
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COMMISSIONERS ON UNIFORM LEGISLATION			
Conference of Commissioners and Expenses			
Traveling Expenses		\$252.41	
Conference of Commissioners and Expenses, 1927			
Apportionment of Expenses of National Conference		200.00	\$452.41
<hr/>			
COUNTY ATTORNEYS			
Salaries			
Androscoggin County	\$1,500.00		
Androscoggin County, (Assist- ant)	800.00		
Aroostook County	1,500.00		
Cumberland County	2,383.86		
Cumberland County, (Assist- ant)	1,583.86		
Franklin County	739.90		
Hancock County	1,181.84		
Kennebec County	1,400.00		
Knox County	800.00		
Lincoln County	700.00		
Oxford County	1,187.89		
Penobscot County	1,800.00		

STATE AUDITOR'S REPORT

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Piscataquis County	700.00		
Sagadahoc County	987.89		
Somerset County	1,200.00		
Waldo County	500.00		
Washington County	900.00		
York County	1,591.92	\$21,457.16	\$21,457.16
<hr/>			
DEPARTMENT OF LABOR AND INDUSTRY			
Salary and Clerk Hire			
Commissioner	\$2,000.00		
Special Agent	1,700.00		
Woman Factory Inspector....	1,256.00		
Clerk Hire	2,183.00	\$7,139.00	
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General Office Expenses			
Equipment	\$17.00		
Postage	196.93		
Telephone and Telegraph....	89.97		
Stationery and Supplies	376.09		
Traveling Expenses	2,006.31	2,686.30	
<hr/>			
General Office Expenses, 1927			
Typewriters	\$141.08		
Postage	3.70		
Telephone and Telegraph....	7.85		
Stationery and Supplies	188.33		
Traveling Expenses	107.05	448.01	\$10,273.31
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DEPARTMENT OF PUBLIC WELFARE			
Salaries and Clerk Hire			
Secretary of Board	\$3,000.00		
Clerk Hire	5,607.21		
Per Diem of Members of the Board	395.00	\$9,002.21	
<hr/>			
General Office Expenses			
Car	\$610.00		
Furniture and Equipment....	253.47		
Postage	938.27		
Telephone and Telegraph....	970.65		
Freight and Trucking	5.00		
Insurance on Car	9.75		
Printing and Binding Report	13.50		
Stationery and Supplies	1,148.24		
Traveling Expenses	2,936.85	6,885.73	

Aid to Mothers with Dependent Children

Reimbursement to Cities and Towns	\$58,623.78	
Salaries of Field Workers....	7,737.58	
Traveling Expenses	4,917.22	71,278.58

Board and Care of Neglected Children

Board, Care and Clothing....	\$278,449.88	
Postage	450.00	
Salaries of Field Workers....	8,297.89	
Salaries of Purchasing Agents and Assistants	2,188.20	
Clerk Hire	850.00	
Janitor	113.50	
Traveling Expenses of Field Workers	7,187.77	
Compensation for Injuries Received	412.57	297,949.81

Aid to Mothers with Dependent Children, Deficiency

Reimbursement to Cities and Towns		535.00
Board and Care of Neglected Children, Deficiency		
Board, Care and Clothing....		1,110.18
Salaries and Clerk Hire, 1927		
Per Diem of Members of Board		60.00
General Office Expenses, 1927		
Postage	\$30.84	
Telephone and Telegraph....	107.93	
Advertising	20.00	
Stationery and Supplies	285.72	
Traveling Expenses	251.34	695.83

Aid to Mothers with Dependent Children, 1927

Reimbursement to Cities and Towns	\$21,892.74	
Traveling Expenses of Field Agents	237.64	22,130.38

Board and Care of Neglected Children, 1927			
Board, Care and Clothing....	\$22,818.17		
Traveling Expenses of Agents	551.53		
Expenses of Witnesses	157.04	23,526.74	433,174.46
<hr/>			
DIRECTORS OF PORT OF PORTLAND			
Compensation for Injuries Received			\$67.03
EXAMINING BOARDS			
Board of Bar Examiners			
Per Diem	\$315.00		
Traveling Expenses	111.25		
Other Expenses	412.66	\$838.91	
<hr/>			
Board of Chiropractic			
Per Diem	\$100.00		
Traveling Expenses	45.11		
Other Expenses	88.02	233.13	
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Board of Dental Examiners			
Per Diem	\$529.75		
Traveling Expenses	109.60		
Other Expenses	167.65	807.00	
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Board of Embalming Examiners			
Per Diem	\$65.00		
Traveling Expenses	48.03		
Other Expenses	296.50	409.53	
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Board of Optometry			
Per Diem	\$45.00		
Traveling Expenses	265.85		
Other Expenses	193.18	504.03	
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Board of Osteopathy			
Per Diem	\$190.00		
Traveling Expenses	126.09		
Other Expenses	28.23	344.32	
<hr/>			
Board of Registration of Medicine			
Salaries	\$725.00		
Traveling Expenses	105.38		
Other Expenses	118.18	948.56	
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Board of Registration of Nurses			
Per Diem	\$240.00		
Salary of Secretary	208.30		

STATE AUDITOR'S REPORT

Traveling Expenses	428.18		
Other Expenses	1,240.29	2,116.77	
<hr/>			
Board of Veterinary Examiners			
Per Diem	\$15.00		
Traveling Expenses	52.00		
Other Expenses	3.15	70.15	\$6,272.40
<hr/>			
EXECUTIVE DEPARTMENT			
Salary and Clerk Hire			
Governor	\$5,000.00		
Private Secretary	3,000.00		
Assistant Secretary	1,702.50		
Messenger to Governor and Council	4,600.00		
Clerk Hire	6,967.44		
Superintendent of Public Print- ing	2,890.49		
Clerk Hire in Printing Depart- ment	2,017.00		
Compensation for Injuries Re- ceived	63.75	\$26,241.18	
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General Office Expenses			
Telephone and Telegraph			
Executive Department....	\$2,948.85		
Printing Department.....	44.31		
Blaine House	466.43		
Traveling Expenses			
Printing Department.....	318.71		
Executive Department....	270.49		
Furniture and Equipment			
Printing Department.....	234.00		
Executive Department....	449.42		
Postage			
Printing Department.....	89.98		
Executive Department....	854.55		
Trucking and Express			
Printing Department.....	2.18		
Executive Department....	28.30		
Dues to Governors' Conference	100.00		
Miscellaneous	51.00		
Stationery and Supplies			
Printing Department.....	284.47		
Executive Department....	2,488.12	8,630.81	

Burial Expenses of Soldiers, Sailors and Widows of Soldiers and Sailors		
Reimbursement to Cities and Towns		2,367.00
Contingent Fund of the Governor and Council		12,505.10
Education of the Blind		
Board, Tuition, Care and Transportation of Beneficiaries to Institutions		2,712.70
Examination and Commitment of Insane State Beneficiaries		
Reimbursement to Cities and Towns		208.92
Expenses in Pardon Hearings		
Traveling Expenses and Copies of Cases		274.12
Retiring and Pensioning State Employees		10,349.58
Special Pensions		
Mary S. Hillman	\$300.00	
Rachel Stanley	300.00	
Ernest E. Graffam	300.00	
Rena Cooley	300.00	1,200.00
		<hr/>
Support of Needy Blind, Pensions		102,854.53
Soldiers' Pensions		
Reimbursement to Cities and Towns	\$40,898.18	
Investigation	191.00	
Pensions to Employees of State who were Soldiers in the Civil War	702.00	
Special Pensions	12,192.00	
Dependent Families of Soldiers and Sailors of World War..	16,864.15	70,847.33
		<hr/>
Support of Paupers and for Other Dependent Persons		
Reimbursement to Cities and Towns	\$91,958.43	
Investigation	588.48	
Board, Transportation and Other Expenses Incidental to Care of Paupers.....	4,083.63	96,630.54

Pay Roll of Council and Visiting Committees		
Attending Meetings		
Services	\$3,200.00	
Expenses	3,658.84	
Committee Work		
Services	250.00	
Expenses	748.76	
Services of Lady Visitors....	205.00	
Expenses of Lady Visitors...	262.84	8,325.44
		<hr/>
Burial Expenses of Soldiers, Sailors, etc., Deficiency		
Reimbursement to Towns		1,294.94
Examination and Commitment of Insane State Beneficiaries, Deficiency		
Reimbursement to Town.....		20.70
Soldiers' Pensions, Deficiency		
Reimbursement to Towns		118.50
Support of Paupers, Deficiency		
Reimbursement to Cities and Towns		11,724.70
Special Pensions, Deficiency		
Mary S. Hillman	\$150.00	
Rachel Stanley	150.00	
Ernest E. Graffam	150.00	450.00
		<hr/>
Salary and Clerk Hire, 1927		
Clerk Hire		12.80
General Office Expenses, 1927		
Equipment, Executive Department	\$45.86	
Equipment, Printing Department	15.00	
Postage	59.59	
Express	1.71	
Telephone and Telegraph		
Executive Department ...	298.37	
Printing Department	3.28	
Pension Department	4.20	
Blaine House	32.30	
Miscellaneous .....	.25	
Stationery and Supplies	326.73	
Traveling Expenses		
Executive Department ...	36.28	
Printing Department	35.05	858.62

Payroll of Council and Visiting Committees, 1927		
Attending Meetings		
Services	\$60.00	
Expenses	85.36	
Committee Work		
Services	40.00	
Expenses	44.77	230.13
Examination and Commitment of Insane State Beneficiaries, 1927		
Reimbursement to Towns		269.56
Burial Expenses of Soldiers, Sailors, Etc., 1927		
Reimbursement to Towns		887.00
Support of Needy Blind, 1927		
Pensions		187.15
Education of the Blind, 1927		
Tuition, Board and Transportation of Beneficiaries to Institutions		3,920.53
Soldiers' Pensions, 1927		
Reimbursement to Cities and Towns	22,335.68	
Special Pensions	3,156.00	25,491.68
Support of Paupers, 1927		
Reimbursement to Cities and Towns	\$46,811.31	
Investigation	115.26	
Board, Transportation and Expenses Incidental to Care of Paupers	642.49	47,569.06
Retiring and Pensioning State Employees, 1927		9.43
Compilation and Publication of Data Concerning the Resources of the State, 1927		
Services of Director	\$510.00	
Services of Secretary	162.50	
Rent of Office	45.00	
Telephone	58.07	
Office Supplies	68.29	
Miscellaneous	119.32	
Traveling Expenses	66.10	
Balance due State of Maine Associates	400.02	1,429.30

Insurance on State House and Contents, 1927		5,719.50	\$443,340.85
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FOREST COMMISSIONER			
Salary and Clerk Hire			
Commissioner	\$2,000.00		
Clerk Hire	1,072.00	\$3,072.00	
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General Office Expenses			
Furniture and Equipment	\$67.28		
Postage	240.78		
Telephone and Telegraph ...	605.16		
Express and Trucking	87.03		
Bond of Commissioner	100.00		
Stationery and Supplies	1,213.67	2,313.92	
<hr/>			
Control of White Pine Blister Rust			
Car	\$865.00		
Services	3,133.79		
Expenses	1,284.52	5,283.31	
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Administration of Public Lands			
Services	\$108.00		
Expenses	9.00	117.00	
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Maine Forestry District		180,000.00	
Public Instruction in Forestry			
Salaries of Instructors	\$9,183.40		
Expenses	970.96	10,154.36	
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Purchase of Land and General Forestry Purposes			
Services	\$3,671.25		
Expenses	3,142.82		
Salaries of Entomologist and Assistant	5,650.00	12,464.07	
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State Forest Nursery			
Salary of Gardener	\$660.00		
Expenses	1,018.42	1,678.42	
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General Office Expenses, 1927			
Postage	\$12.94		
Equipment	1.75		
Telegraph	8.62		
Express	20.58		
Stationery and Supplies	10.82	54.71	

Control of White Pine Blister
Rust, 1927

Services	\$795.17	
Expenses	87.43	882.60

State Forest Nursery, 1927

Expenses		22.50
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Public Instruction in Forestry, 1927

Expenses	595.40	\$216,638.20
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INDUSTRIAL ACCIDENT

COMMISSION

Salaries and Clerk Hire

Chairman	\$3,979.48	
Associate Legal Member.....	3,479.52	
Ex-officio Members		
Insurance Commissioner..	979.52	
Labor Commissioner	1,479.48	
Clerk Hire	11,524.23	21,442.23

General Office Expenses

Equipment	\$34.50	
Postage	1,032.33	
Express	4.50	
Telephone and Telegraph	124.56	
Miscellaneous	63.80	
Stationery and Supplies	961.20	
Traveling Expenses	3,124.93	
Fees and Expenses of Wit- nesses, Physicians, Etc.	767.26	6,113.08

General Office Expenses, 1927

Furniture and Equipment	\$151.38	
Postage	57.60	
Telephone	14.35	
Stationery and Supplies	284.27	
Freight	2.52	
Traveling Expenses	119.46	
Fees and Expenses of Wit- nesses, Physicians, Etc.	214.50	844.08
		\$28,399.39

INLAND FISH AND GAME

COMMISSIONER

Salary and Clerk Hire

Commissioner	\$2,721.40	
Assistants	2,071.11	
Clerk Hire	9,068.00	
Assistant in Museum	1,113.00	\$15,873.51

General Office Expenses		
Furniture and Equipment	\$602.54	
Postage	1,975.92	
Miscellaneous	12.50	
Telephone and Telegraph	472.77	
Traveling Expenses	3,079.24	
Express	81.17	
Stationery and Supplies	2,934.77	9,158.91
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Bounty on Bob Cats		4,720.00
Aid in Screening Lakes and Ponds		
Peabody Pond Screen	\$325.00	
Screen at Three Mile Pond ..	500.00	
Screen at Outlet of Lake Wes-		
serunett	750.00	
Screen at Sabattus Pond	250.00	
Screen at Wilson Lake	500.00	2,325.00
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Feeding Pools at Hatcheries		
Gorham Pools	\$353.12	
Moosehead Hatchery	3,819.56	
Oquossoc Hatchery	1,802.43	
Tunk Pond Hatchery	2.50	
Monmouth Hatchery	141.00	
Sebago Hatchery	27.52	
Jackman Feeding Station	231.75	6,377.88
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Fish Hatcheries, Protection of Game, Etc.		
Wardens' Services	\$106,180.46	
Wardens' Traveling Expenses	36,267.14	
Costs and Legal Expenses	109.02	
Mounting and State Exhibits..	202.88	
Boats and Wardens' Outfits ..	1,865.99	
State Camps	329.03	
Identification Tags Issued	695.55	
Printing and Binding	37.05	
Expenses of Wardens	1,930.62	
Claims for Damage to Proper-		
ty by Deer and Beaver	3,935.00	
Revision of Fish and Game		
Laws	200.00	
One-half Expense of Fish		
Screen at Lake Cobbossee..	250.00	
Miscellaneous	455.31	
Licenses Refunded	719.55	
Inspector of Fishways	293.91	

Posting and Publishing Notices	224.41
Eastern States' Exposition ...	981.77
Printing and Binding Laws ..	2,330.00
General Superintendent of Hatcheries	
Salary	1,592.12
Expenses	1,844.69
Compensation for Injuries Re- ceived	706.00
Auburn Hatchery	
Services	1,557.00
Expenses	3,662.39
Belgrade Hatchery	
Services	1,532.28
Expenses	2,421.12
Caribou Hatchery	
Services	1,549.58
Expenses	2,605.74
Enfield Hatchery	
Services	1,833.80
Expenses	1,701.39
Gov. Hill Hatchery	
Services	1,870.88
Expenses	2,755.75
Monmouth Hatchery	
Services	1,527.34
Expenses	1,675.65
Mooshead Hatchery	
Services	1,421.05
Expenses	2,190.29
Moxie Hatchery	
Services	1,532.28
Expenses	2,091.50
Oquossoc Hatchery	
Services	1,833.80
Expenses	3,602.63
Sebago Hatchery	
Services	2,412.58
Expenses	5,061.97
Knox County Hatchery	
Services	1,458.12
Expenses	1,598.19
Tunk Pond Hatchery	
Services	1,418.60
Expenses	1,606.05
Shinn Pond Feeding Station	
Services	501.70

Expenses	983.57		
Gorham Pools			
Services	82.28		
Expenses	3,336.57		
Jackman Feeding Station			
Services	242.00		
Expenses	3,584.09	220,800.69	\$259,255.99
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INSURANCE COMMISSIONER			
Salary and Clerk Hire			
Commissioner	\$2,500.00		
Clerk Hire	5,769.65	\$8,269.65	
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General Office Expenses			
Postage	\$356.00		
Equipment	10.00		
Telephone and Telegraph ...	79.34		
Express	28.07		
Stationery and Supplies	1,991.95		
Traveling Expenses	233.71		
Investigator	16.65		
Valuation of Securities	200.00		
Miscellaneous	120.50	3,036.22	
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General Office Expenses, 1927			
Postage	\$26.86		
Telephone and Telegraph ...	8.14		
Express86		
Stationery and Supplies	280.69		
Traveling Expenses	17.15	333.70	\$11,639.57
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LEGISLATIVE DEPARTMENT			
Contingent Expenses of the Legis-			
lature, Deficiency			
Advertising		\$9.99	
Printing and Binding, Deficiency.		140.00	
Printing and Binding, 1927		15,965.57	
Books, Stationery, Etc., 1927		8.06	
Contingent Expenses of Legisla-			
ture, 1927			
Telegraph	\$.45		
Newspapers	35.28		
Typist and Mimeograph Oper-			
ator	50.00		
Advertising	53.19	138.92	

Contingent Expenses of Committees, 1927

Advertising		6.64	\$16,269.18
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MAINE STATE LIBRARY			
Salary and Clerk Hire			
Librarian	\$3,000.00		
Assistant Librarian	1,972.74		
Director, Bureau of Library Extension	1,074.26		
Director, Bureau of Historical Research	1,046.66		
Cataloger	1,408.81		
Reference Librarian	1,517.67		
Clerk Hire	5,519.50	\$15,539.64	
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Maintenance and General Office Expenses			
Telephone and Telegraph	\$141.07		
Postage	216.89		
Stationery and Supplies	1,501.53		
Traveling Expenses	256.43		
Miscellaneous	48.83		
Express	90.29		
Books and Periodicals	6,427.96	8,683.00	
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Traveling Libraries			
Equipment	\$321.47		
Postage	101.41		
Stationery and Supplies	808.39		
Traveling Expenses	421.28		
Miscellaneous	25.07		
Express, Freight and Trucking	825.40		
Books and Periodicals	3,555.28	6,058.30	
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Ancient Vital Statistics			
500 Copies "Hallowell Vital Records"		1,000.00	
Free Public Libraries			
Stipends to Cities and Towns		12,483.50	
Reports of Judicial Decisions			
800 Copies of Maine Reports.		2,419.00	
"Matinicus Isle, Its Story and Its People"		284.00	
"Ellsworth, Maine. An History".		600.00	
"Two American Pioneers"		450.00	
"Portland by the Sea"		500.00	

STATE AUDITOR'S REPORT

"Province and Court Records of Maine"		1,000.00	
Maintenance and General Office Expenses, 1927			
Equipment	\$147.01		
Postage	11.20		
Telephone	9.15		
Express	3.01		
Stationery and Supplies	470.33		
Advertising	15.00		
Traveling Expenses	182.04		
Books and Periodicals	229.83	1,067.57	
Traveling Libraries, 1927			
Postage	\$2.40		
Stationery and Supplies	33.79		
Traveling Expenses	87.77		
Express	101.64		
Books and Periodicals	844.00	1,069.60	
Donations for Founding Free Pub- lic Libraries, 1927		9.35	
Binding Public Documents, 1927..		233.50	\$51,397.46
MISCELLANEOUS			
Damage by Dogs and Wild Ani- mals to Domestic Animals			
Reimbursement to Cities and Towns		\$42,780.00	
Railroad and Telegraph Tax Due Towns		183,462.73	
Property Exempt from Taxation			
Bates College	\$1,500.00		
Stock Held in Trust for Maine Conference Methodist Church	9.98	1,509.98	
Department of Maine Grand Army of the Republic		1,000.00	
Two Hundredth Anniversary of Lovewells Pond		500.00	
Opportunity Farm—Artesian Well Digging		2,500.00	
Old Military Reservations and Care of Old Forts			
Salaries of Caretakers	\$1,575.00		
Architect	100.00		

STATE AUDITOR'S REPORT

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Material and Expenses	940.72	2,615.72
Procuring Testimonials for Marking Unmarked Graves of Soldiers of the Revolutionary War.....		600.00
J. H. Kerr, Contractor, Hancock-Sullivan Bridge		3,053.13
Airport at Camp Keyes, Augusta		
Labor and Material		3,748.52
Memorial Bridge Loan		
Erection of Tool Shed.....	\$144.47	
Bridge Engineer	448.04	592.51
War Purposes		
Engrossing Certificates		51.00
Dog Licenses to be Refunded		
Refunds to Towns		13,021.79
Immigration and Customs Office at Madawaska		1,939.06
U. S. Naval Coal Depot, Frenchman's Bay		
Purchase of same		5,750.00
Dedication of Kennebec Bridge		
Luncheons, decorations, etc...		212.90
Return of the Southern Battle Flags		
Traveling and Other Incidental Expenses		1,425.36
Eastern States' Exposition Building Commission		
Insurance	\$330.00	
Labor and Material	793.16	1,123.16
Commissioner to Revise Statutes		
Services of Commissioner....	\$2,000.00	
Assistants	2,217.00	
Postage, Stationery, etc.	122.83	4,339.83
Survey of Residents, Aged 70 Years on July 1, 1928		
Clerical Work	\$1,382.00	
Stationery and Express.....	139.71	1,521.71
Bridge Pageant Committee		
Preparation of Pageant, (Virginia Tanner Green)	\$2,000.00	
Director	750.00	

Expenses of Committee.....	150.00	
Rental of Costumes and Wigs	905.00	
Music	26.70	
Stage Manager	399.96	
Assistant	350.00	
Office Manager	190.00	
Ticket Agent and Assistant...	525.00	
Outside Adertising Man.....	75.00	
Poster-sign Distributor	68.00	
Stenographers and Typists...	440.32	
Traveling Expenses	281.70	
Material, Labor and Trucking	2,465.77	
Postage, Express, etc.	76.73	
Subsistence	12.50	8,716.68
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Maine Development Commission		
Advertising	\$30,256.72	
Printing and Binding	8,408.62	
Telephone, Postage, Express, etc.	2,718.55	
Photography	178.31	
Stationery and Supplies	550.81	
Traveling Expenses	680.61	
Drawings	452.50	
Miscellaneous	206.91	
Publicity Supervision	3,596.34	
Executive Secretary	1,000.00	
Director	177.14	
Clerical Assistance	795.88	
Research Work	250.00	
Consulting Engineer	617.41	
Furniture and Equipment.....	63.00	
Subsistence	163.50	50,116.30
<hr/>		
Damage by Dogs and Wild Ani- mals to Domestic Animals, De- ficiency		
Reimbursement to Cities and Towns		1,854.50
		<hr/> \$332,434.88
PASSAMAQUODDY TRIBE OF INDIANS		
General Expenses — Peter Dana's Point		
Interest on Trust Fund.....	\$2,544.09	
Contingent Fund	79.55	
May Dividends	144.00	
November Dividends	137.00	

Distressed Poor	630.27	
Agricultural Purposes	104.00	
Bounty on Crops	20.00	
Fertilizer	10.75	
Wood	630.00	
Educational Purposes	750.00	
Doctors' Bills and Medicine...	593.05	
Salary of Priest	525.00	
Salary of Governor	100.00	
Salary of Lieutenant Governor	40.00	
Fuel, School, Church and Con-		
vent	148.00	
Janitor Service	100.00	
Basket Ash	195.00	
Repairs on Roads	354.60	
School Books	10.36	
Salary of Agent	187.50	
Repairing and Painting Church,		
Convent, Hall, Lockup and		
Schoolhouse	321.32	\$7,624.49
<hr/>		
General Expenses—Pleasant Point		
Interest on Trust Fund.....	\$4,620.00	
Contingent Fund	300.00	
May Dividends	332.00	
November Dividends	342.00	
Distressed Poor	1,601.92	
Agricultural Purposes	363.00	
Plowing	105.00	
Fertilizer	96.90	
Bounty on Crops	46.15	
Wood	2,473.00	
Educational Purposes	1,000.00	
Doctors' Bills and Medicine...	1,615.46	
Salary of Priest	700.00	
Salary of Governor	100.00	
Salary of Lieutenant Governor	40.00	
Services of Nurse	500.00	
Fuel, School, Church and Con-		
vent	677.00	
Services of Attendance Officers	50.00	
Janitor Service	155.00	
Basket Ash	600.00	
Repairs on Roads	500.00	
School Books and Supplies...	150.00	
Salary of Police	200.00	
Salary of Agent	250.00	

Repairing and Painting Build- ings	450.00	17,267.43	
<hr/>			
General Expenses—Pleasant Point, Deficiency			
Interest on Trust Funds.....	\$17.00		
Doctors' Bills and Medicine...	341.55	358.55	
<hr/>			
General Expenses—Peter Dana's Point, 1927			
Contingent Fund	\$35.60		
May Dividends	5.00		
Distressed Poor	298.28		
Doctors' Bills and Medicine...	1,056.57		
Salary of Priest	175.00		
Salary of Governor	50.00		
Salary of Lieutenant Governor	10.01		
Fuel, School, Church and Con- vent	135.00		
Janitor Service	8.33		
Salary of Police	8.06		
Salary of Agent	62.50		
Repairing and Painting Church, Convent, Hall and Lockup..	12.92		
School Supplies	21.17	1,878.44	\$27,128.91
<hr/>			
PENOBSCOT TRIBE OF INDIANS			
Interest on Trust Funds.....	\$1,357.81		
Bounty on Crops	141.85		
Purchase of Basket Ash.....	236.35		
Farming Purposes	391.44		
Special Poor Fund	10,154.22		
Indian Firewood	2,261.21		
Schools, Public Building and Church	972.06		
Shore Rentals	2,198.75		
Shore Rentals for Municipal Purposes	394.03		
Salary of Governor	75.00		
Salary of Lieutenant Governor	31.25		
Repairs of Church and Con- struction of Sanitary Closet at School	1,000.00		
Salary of Priest	450.00		
Salary of Constable	225.00		
Salary of Agent	375.00		

STATE AUDITOR'S REPORT

Maintenance of Teachers' Old Home	177.88		
Teachers' Salaries	1,300.00		
Annuities	1,582.74		
Medicine and Medical Attendance	1,486.84	\$24,811.43	
<hr/>			
General Expenses, Deficiency			
Special Poor Fund	\$221.45		
Doctors' Bills and Medicine...	40.50	261.95	
<hr/>			
General Expenses, 1927			
Medicine and Medical Attendance	\$705.00		
Special Poor Fund	1,416.43		
Schools and Public Buildings	86.60		
Farming Purposes	182.47		
Shore Rentals, Municipal Purposes	184.60		
Salary of Governor	25.00		
Salary of Lieutenant Governor	12.50		
Salary of Priest	100.00		
Salary of Constable	75.00		
Salary of Agent	125.00		
Maintenance of Teachers' Old Home	105.48		
Teachers' Salaries	325.00	3,343.08	\$28,416.46
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PUBLIC UTILITIES COMMISSION			
Salary and Clerk Hire			
Commissioners	\$13,950.81		
Chief Engineer	2,750.00		
Assistant Engineers	4,533.08		
Chief of Rates and Schedules	2,750.00		
Accountant	3,150.00		
Auditor	1,625.00		
Inspectors	4,775.00		
Official Reporter	3,408.33		
Steamboat Inspector	1,215.50		
Clerk Hire	9,043.67	\$47,201.39	
<hr/>			
General Office Expenses			
Postage	\$388.40		
Furniture and Equipment....	1,290.03		
Telephone and Telegraph....	342.73		
Freight and Express.....	23.16		
Advertising	30.63		

Share of Expense of National Associations	350.00	
Removing Obstructions at Grade Crossings	30.00	
Ceiling in Vault	89.61	
Miscellaneous	32.50	
Stationery and Supplies	1,874.04	
Books and Periodicals.....	268.92	
Pay Roll of Gage Observers..	860.75	
Traveling Expenses	7,255.75	12,836.52
		4
Aid to Navigation		
Care of Lights, Placing Buoys, etc.		662.27
Grade Crossings		
Alteration of Crossing in Auburn		4,004.57
Hydrographic and Geological Surveys		
Services	\$23,837.96	
Expenses	1,158.38	24,996.34
		944.11
General Office Expenses, 1927		
Typewriter	\$71.50	
Postage	12.16	
Telephone and Telegraph.....	29.50	
Express .....	.67	
Stationery and Supplies	327.38	
Periodicals	6.00	
Miscellaneous	62.50	
Traveling Expenses	434.40	944.11
		2.88
Aid to Navigation, Lighting, 1927..		2.88
Automatic Signals, Warning Signs and Obstructions at Grade Crossings, 1927		
Payments to Towns for Removing Obstructions		22.25
Water Resources, 1927		
Pay Roll of Observers.....	\$282.75	
Traveling Expenses	86.74	
Telephone	1.65	
Stationery and Supplies	2.15	
Repairs	6.00	379.29

Hydrographic and Geological Surveys, 1927

Services	\$3,361.00		
Expenses	442.32	3,803.32	\$94,852.94

SEA AND SHORE FISHERIES

Salaries and Clerk Hire

Per Diem of Commissioners..	\$430.00		
Salary of Director	2,000.00		
Clerk Hire	1,942.33	\$4,372.33	

General Office Expenses

Equipment	\$44.00		
Postage	356.20		
Telephone	194.08		
Legal Services	124.90		
Stationery and Supplies	315.44		
Water	10.00		
Traveling Expenses	2,046.17		
Office Rent	412.50		
Lighting	36.60	3,539.89	

Pay and Expenses of Wardens

Captain and Engineer			
Services	\$2,556.00		
Expenses	406.67		
Wardens			
Services	25,112.20		
Expenses	9,572.76		
General Expenses	5,062.38		
Equipment and Repairs.....	2,057.63	44,767.64	

Purchase of Seed Lobsters..... 16,939.15

Salaries and Clerk Hire, 1927

Per Diem of Commissioners..	40.00		
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General Office Expenses, 1927

Telephone	\$21.90		
Legal Services	28.00		
Stationery and Supplies	8.23		
Traveling Expenses	272.66		
Rent of Office	37.50		
Lighting	1.00	369.29	

Pay and Expenses of Wardens, 1927

Salary of Captain and Engineer	\$68.00		
Expenses of Captain	41.00		
Salaries of Wardens	494.80		

Expenses of Wardens	954.34	
General Expenses	557.77	
Equipment and Repairs.....	20.73	2,136.64
	<hr/>	
Propagation of Shell Fish, 1927		
Services of Wardens		261.70
		<hr/>
		\$72,426.64
SECRETARY OF STATE		
Salary and Clerk Hire		
Secretary	\$3,979.49	
Deputies	1,931.66	
Clerk Hire	3,283.99	\$9,195.14
	<hr/>	
General Office Expenses		
Equipment	\$93.25	
Postage	719.47	
Telephone and Telegraph.....	127.23	
Stationery and Supplies	1,111.30	
Express .....	.85	
Miscellaneous	67.74	2,119.84
	<hr/>	
Advertising Franchise Taxes.....		814.41
Mezzanine Balcony		972.74
Expenses of Primary Election		
Clerk Hire	\$852.50	
Postage	198.60	
Express	568.06	
Stationery and Supplies	312.98	
Printing and Binding.....	4,435.54	
Advertising Ballots	431.28	6,798.96
	<hr/>	
Special Election		
Clerk Hire	\$557.50	
Postage	293.00	
Express	1,077.07	
Stationery and Supplies	272.68	
Printing and Binding.....	3,304.46	
Advertising Ballots	345.26	5,849.97
	<hr/>	
Expenses of Australian Ballot, De-		
ficiency		
Advertising Ballots		15.00
General Office Expenses, 1927		
Telephone	\$15.40	
Stationery and Supplies	156.76	172.16

Expenses of Australian Ballot, Sep-
tember Election, 1927

Printing	7.44	
Advertising Laws, 1927	38.00	\$25,983.66

SOLDIERS' BOUNTS BOARD

Soldiers' Bonus Fund, Bonuses....		\$2,200.00
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STATE AUDITOR

Salary and Clerk Hire

Auditor	\$4,000.00	
Resident Auditor, University of Maine	3,014.40	
Special Auditing	636.38	
Clerk Hire	18,124.02	\$25,774.80

General Office Expenses

Equipment	\$44.40	
Postage	193.90	
Express .....	.70	
Special Auditing	59.48	
Telephone and Telegraph....	169.78	
Miscellaneous	80.75	
Traveling Expenses	3,187.96	
Stationery and Supplies	1,285.22	
Investigator of Claims, (See below)		
Services	750.00	
Expenses	630.85	6,403.04

Traffic Bureau, Salary of Chief... 499.98

Collection and Investigation of
Claims, (See also "General Office
Expenses")

Services	\$2,250.00	
Expenses	2,318.04	4,568.04

Uniform Accounting

Equipment	\$15.00	
Services	1,533.00	
Expenses	3,337.33	4,885.33

General Office Expenses, Deficiency

Expenses of Resident Auditor at University of Maine....		1,378.46
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Salary and Clerk Hire, 1927

Special Auditing		27.10
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General Office Expenses, 1927

Postage	\$5.35		
Express37		
Telephone and Telegraph.....	15.48		
Traveling Expenses	55.32		
Stationery and Supplies	169.74		
Rug	115.00	361.26	\$43,898.01

STATE COMMISSIONER OF
EDUCATION

Salaries and Clerk Hire

Commissioner	\$5,000.00		
Deputy	3,400.00		
Agent, Secondary Education..	2,972.36		
Agent, Rural Education.....	3,200.00		
Agent, Unorganized Territory	3,400.00		
Clerk Hire	11,239.50		
Illiteracy Workers	452.00	\$29,663.86	

General Office Expenses

Equipment	\$217.06		
Postage	1,880.07		
Telephone and Telegraph.....	440.15		
Advertising	50.00		
Miscellaneous	60.40		
Express	61.83		
Stationery and Supplies	4,360.38		
Traveling Expenses	4,308.01	11,377.90	

Aid to Academies

Anson Academy	\$750.00
Aroostook Central Institute...	750.00
Berwick Academy	500.00
Bluehill Academy	750.00
Bridgton Academy	500.00
Bridgewater Academy	500.00
Calais Academy	750.00
Cherryfield Academy	750.00
Corinna Union Academy.....	750.00
East Corinth Academy.....	1,000.00
East Maine Conference Semi- nary	750.00
Erskine Academy	500.00
Freedom Academy	500.00
Fryeburg Academy	750.00
Hampden Academy	750.00
Hartland Academy	750.00

Higgins Classical Institute....	1,000.00	
Lee Academy	1,000.00	
Limington Academy	500.00	
Lincoln Academy	500.00	
Mattanawcook Academy	750.00	
Monmouth Academy	750.00	
Monson Academy	500.00	
North Yarmouth Academy....	500.00	
Patten Academy	750.00	
Ricker Classical Institute	500.00	
St. Joseph's Academy.....	1,000.00	
Traip Academy	500.00	
Westbrook Academy	500.00	
Wilton Academy.....	750.00	
Wiscasset Academy	750.00	
Coburn Classical Institute....	500.00	21,750.00
<hr/>		
Interest on Lands Reserved		
Plantations	\$28,945.29	
Interest on Unorganized Town-		
ships	6,250.12	35,195.41
<hr/>		
Interest on Trust Funds		590.00
Normal Schools and Training		
School		
Salaries	\$173,388.10	
Expenses	47,639.24	
Unapproved 1927 Bills	62.81	221,090.15
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Normal School Upkeep and Exten-		
sions		
Aroostook State Normal		
School	13,969.88	
Eastern State Normal School	35,619.82	
Farmington State Normal		
School	14,186.93	
Madawaska Training School..	14,034.73	
Washington State Normal		
School	6,811.36	
Western State Normal School	11,577.70	96,200.42
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Pension for Katherine H. Mara..		300.00
Pensions for Retired Teachers...		67,853.24
Registration of Teachers		
Clerk Hire	\$487.00	
Expenses	46.34	533.34

Schooling of Children in Unorganized Townships		
Buildings	\$15.50	
Services	13,856.70	
Expenses	19,819.71	
Equipment	697.53	34,389.44
<hr/>		
State Certification of Teachers		
Services	\$154.75	
Expenses	84.25	239.00
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State School Fund		
Payments to Cities and Towns	\$1,712,014.04	
Maine Teachers' Retirement Fund	924.28	
Physical Education, Aid to Towns	32,988.00	
Equalization Fund, Aid to Towns	73,395.00	
Aid to Academies for Industrial Education	117,057.80	
Aid to Towns for Industrial Education	5,444.91	
Salaries Acct. Industrial Education	13,949.82	1,955,773.85
<hr/>		
Summer Schools, Salaries		9,471.32
Superintendence of Towns Comprising School Unions		
Salaries	\$148,220.97	
1927 Salary, not approved by Auditor	200.00	
Conference Expenses	1,549.85	149,970.82
<hr/>		
Teachers' Meetings		
Services	\$1,918.50	
Expenses	1,263.43	3,181.93
<hr/>		
Training Rural Teachers		
Salaries	\$2,347.00	
Expenses	4,398.11	
Traveling Expenses of Teachers	1,474.28	
Salary Bonuses	20,549.90	28,769.29
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Vocational Education		
Salaries	\$9,860.05	

STATE AUDITOR'S REPORT

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Expenses	9,585.41	19,445.46
Leavitt Institute		\$1,500.00
Freedom Academy		1,500.00
Anson Academy		3,500.00
Aroostook Central Institute		1,000.00
Berwick Academy		1,500.00
Bluehill-Geo. Stevens Academy ...		1,200.00
Bridgewater Classical Institute ..		800.00
Bridgton Academy		3,750.00
Cherryfield Academy		1,000.00
Eastern Maine Institute		1,800.00
Erskine Academy		1,500.00
East Corinth Academy		1,000.00
East Corinth Academy, Repairs and Equipment		1,000.00
Fryeburg Academy		2,000.00
Gould Academy		1,000.00
Hampden Academy		2,500.00
Hartland Academy		1,500.00
Higgins Classical Institute		1,500.00
Lebanon Academy		500.00
Lee Academy		3,000.00
Limington Academy		1,000.00
Litchfield Academy		1,000.00
Maine Central Institute		5,000.00
Monmouth Academy		1,000.00
Monson Academy		800.00
Nasson Institute		4,000.00
North Yarmouth Academy		1,250.00
Oak Grove Seminary, Maintenance		3,000.00
Parsonsfield Seminary		1,000.00
Patten Academy		1,000.00
Oak Grove Seminary, Improve- ments		2,000.00
Pennell Institute		500.00
Ricker Classical Institute		3,000.00
Somerset Academy		1,000.00
St. Joseph's Academy		2,000.00
Traip Academy		1,300.00
Washington Academy		1,500.00
Wilton Academy		1,500.00
Wiscasset Academy		500.00
Lincoln Academy		2,500.00
Westbrook Seminary		4,000.00
Schooling of Children in Unorgan-		

ized Townships, Deficiency,		
Services	\$141.43	
Expenses	295.75	437.18
	<hr/>	
State School Fund, Deficiency		
Aid to Town for Equalization		
Fund		2,542.67
General Office Expenses, 1927		
Postage	\$62.80	
Telephone and Telegraph	41.01	
Express	10.22	
Stationery and Supplies	366.13	
Traveling Expenses	372.78	852.94
	<hr/>	
Normal Schools and Training		
School, 1927		
Services	\$755.78	
Expenses	2,655.25	3,411.03
	<hr/>	
Schooling of Children in Unorganized Townships, 1927		
Services	\$1,492.25	
Expenses	5,958.05	7,450.30
	<hr/>	
State School Fund, 1927		
Aid to Towns for Equalization		
Fund	\$650.00	
Aid to Towns for High School		
Tuition	1,366.67	2,016.67
	<hr/>	
Interest on Lands Reserved, 1927		
Payments to Towns		648.45
State Certification of Teachers,		
1927		
Services	\$153.50	
Expenses	33.74	187.24
	<hr/>	
Superintendence of Towns Com-		
prising School Unions, 1927		
Salaries	\$9,683.34	
Equalization of Expenses ..	27,957.66	37,641.00
	<hr/>	
Teachers' Meetings, 1927		
Services		40.00
Pensions for Retired Teachers,		
1927		16,744.46

Vocational Education, 1927

Expenses		9,360.88	2,839,028.25
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STATE DEPARTMENT OF HEALTH

Salaries and Clerk Hire

Commissioner	\$4,500.00	
Division Directors	12,954.29	
Bacteriologist	1,776.99	
Clerk Hire	10,098.60	
Miscellaneous, (Protested Check)	.65	
Laboratory Assistants	5,175.72	\$34,506.25

General Office Expenses

Furniture and Equipment.....	\$1,712.74	
Postage	1,595.83	
Gas	550.06	
Telephone and Telegraph.....	524.36	
Public Health Council.....	49.43	
Stationery and Supplies	7,822.95	
Freight, Trucking and Express	250.36	
Insurance on Exhibit	200.00	
Laundry	203.73	
Miscellaneous	224.70	
Traveling Expenses	4,133.93	17,268.09

Aid of Typhoid Carriers.....		1,850.86
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Aroostook Test Laboratory

Equipment	\$120.18	
Salary of Director	1,975.79	
Expenses	359.09	2,455.06

Maternity and Child Welfare Work

Equipment	\$1,736.62	
Salaries of Field Nurses.....	15,029.66	
Clerk Hire	1,417.66	
Other Services	6.25	
Expenses	5,017.88	23,208.07

District Health Centers

Salaries of Health Officers....	\$27,365.91	
Traveling Expenses	8,492.99	35,858.90

Venereal Diseases

Equipment	\$397.40	
Salary of Director	3,800.00	
Salaries of Assistant and Clerk	2,048.24	

STATE AUDITOR'S REPORT

Salaries of Clinic Physicians..	3,000.00		
Expenses	4,359.76	13,605.40	
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License Fees, Eating and Lodging Houses and Camps			
Equipment	\$173.00		
Salaries of Inspectors, Chemist and Laboratory Assistants..	3,170.76		
Expenses	1,395.03	4,738.79	
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General Office Expenses, 1927			
Postage	\$129.34		
Gas	70.15		
Telephone and Telegraph.....	51.45		
Miscellaneous	26.72		
Freight, Trucking and Express	13.61		
Traveling Expenses	298.58		
Public Health Council.....	301.79		
Stationery and Supplies	1,175.69	2,067.33	
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District Health Centers, 1927			
Traveling Expenses		1,445.84	
Aroostook Test Laboratory, Cari- bou, 1927			
Expenses		12.55	
Maternity and Child Welfare Work, 1927			
Expenses		319.03	
Venereal Diseases, 1927			
Equipment	\$150.00		
Expenses	516.70	666.70	\$138,002.87
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STATE HIGHWAY COMMISSION			
Maintenance and Administration			
Salaries of Commissioners....	\$3,000.00		
Salary of Secretary to Com- mission	300.00		
Clerk Hire	24,068.50		
Salary of Chief Engineer.....	5,718.97		
Salary of Superintendent of Maintenance	3,890.00		
Salaries of Assistant Engineers in Office	5,645.00		
Assistants	15,299.88		
Supervisors	52,897.88		
Postage	3,138.67		
Express	193.76		

STATE AUDITOR'S REPORT

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Furniture and Supplies.....	3,876.98
Miscellaneous	261.50
Telephone and Telegraph.....	4,944.81
Traveling Expenses of Commissioners and Those in Charge of Office	10,126.06
Stationery and Drafting Room Supplies	19,781.67
Advertising	451.01
Piscataqua River Bridge.....	8,009.63
Testing Laboratory	5,420.34
Signs	14,349.34
General Calcium Chloride Account	137,223.69
Auto Fines	570.00
Expenses of Commissioners'	
Car	1,032.78
General Paint Account	229.37
General Tent Account.....	673.96
Marker Account	1,884.86
General Tar Account.....	197,670.63
Traffic Census	1,657.00
Appropriation Account	10,512.42
Grade Stakes	8.94
Legion Exposition	9.46
Fair Account	1,032.39
Highway Improved	5,841.98
Aid Improved	313.68
State Aid Surveys.....	1,814.06
Loadometers	353.80
State Aid Summary	86.00
Special Resolves Summary....	172.00
Special Agent	2,496.66
Tariff Manager	478.00
Snow Removal	909.15
Gasoline Tax	7,711.56
License Plates	6.67
Snow Fence	6.00
State Line Survey	3,274.71
Red Flag Account	15.32
General Camp Account.....	22,626.98
Maintenance of State and State Aid Highways	1,291,389.26

 \$1,872,275.33

(Auto Registration)

Salaries of Agents and Inspectors	\$8,403.69	
Clerk Hire	40,385.30	
Telephone and Telegraph	588.61	
Postage	11,643.74	
Stationery and Supplies	11,741.88	
Furniture and Equipment	1,457.22	
Freight, Trucking and Express	486.01	
Traveling Expenses	7,980.12	
Registration Plates	22,537.59	
Bonds of Clerks and Agent... ..	112.00	
Miscellaneous	112.75	
Witness Fees and Legal Services	99.91	
Compensation for Injuries Received	46.50	
		<hr/>
	\$105,595.32	\$1,977,870.65

Improvement of State Roads, J. F. Third Class Highway Fund	2,239,860.95	
Compensation for Injuries Received Bath State Ferry	690,493.87	
Highway Loan Fund	45,809.04	
Motor Transport and Equipment.. ..	35,834.46	
Bridge Loan Fund	1,304,251.91	
Kennebec Bridge Loan Fund	474,340.19	
Reconstruction Fund	942,648.43	
Removal of Snow from Highways and Town Ways	1,006,139.91	
Special Highway Resolves, (for detail see Statement of Standing of Appropriations)	1,054,729.70	
	8,736.04	
	18,981.59	
		<hr/>
	164,507.93	\$9,964,213.67

STATE HIGHWAY POLICE

Salary and Expenses	
Salary of Chief	\$3,006.46
Salary of Deputy	2,141.24
Salaries of Lieutenants	9,176.60
Clerk Hire	1,937.32
Salary of Mechanic	385.00
Salaries of Inspectors and Police	59,454.45
Postage	397.74
Office Equipment	283.19

Telephone and Telegraph.....	2,529.77	
Stationery and Supplies	1,808.88	
Traveling Expenses	29,333.64	
Freight, Trucking and Express	297.98	
Compensation for Injuries Re-		
ceived	1,283.02	
Bonds of Police	735.00	
Insurance on Car and Motor-		
cycles	1,653.71	
Lights and Fuel for Shop.....	175.70	
Miscellaneous	158.25	
Equipment and Repairs to same	16,907.24	
State Police School	1,070.66	\$132,735.85
Official Badge Fund.....		5.00
Compensation for Injuries Received		6.00
Salaries and Expenses, 1927		
Salary of Patrolman.....	\$28.00	
Postage	22.16	
Furniture	70.00	
Telephone and Telegraph.....	297.94	
Stationery and Supplies	194.48	
Subsistence	121.00	
Miscellaneous	47.57	
Express and Trucking.....	147.56	
Equipment and Repairs to Same	7,776.92	
Traveling Expenses	2,807.64	11,513.27
Reimbursement to City of Bidde-		
ford, 1927		
Services of Police		102.75 \$144,362.87
STATE PARK COMMISSION		
Maintenance and Improvements		
Labor	\$648.93	
Expenses	1,112.97	\$1,761.90
Maintenance and Improvements,		
1927		
Labor		490.75 \$2,252.65
SUPERINTENDENT OF PUBLIC		
BUILDINGS		
Salary and Wages		
Superintendent	\$2,750.00	
Clerk Hire	2,197.00	
Telephone Operators	2,179.98	

STATE AUDITOR'S REPORT

Janitors, Watchmen, Laborers, etc.	25,712.73	
Help at Blaine House.....	4,488.02	
Garageman	1,395.93	
Compensation for Injuries Re- ceived	5.00	\$38,728.66
<hr/>		
Maintenance and Improvements		
Permit Postage	\$8,000.00	
Freight and Express.....	130.87	
Telephone and Telegraph.		
B. P. X.	1,207.50	
Department	333.04	
Stationery and Supplies	261.30	
Electricity and Gas		
State House	4,658.44	
Blaine House	458.40	
Water and Ice		
State House	377.26	
Blaine House	224.76	
Fuel, State House	5,949.44	
Blaine House	1,622.08	
Western Union Time Service	403.57	
Traveling Expenses	5.90	
Furniture and Equipment		
State House	4,741.38	
Blaine House	2,897.43	
<hr/>		
Miscellaneous		
State House	334.07	
Blaine House	59.50	
Help at Blaine House.....	63.75	
Supplies, State House	4,545.44	
Blaine House	67.42	
State House Trucks	2,110.51	
Repairs and Improvements to Capitol Buildings and Grounds, and Upkeep of Equipment,		
State House	11,291.02	
Blaine House	1,057.80	
Blaine Memorial	9.00	50,809.88
<hr/>		
Compensation for Injuries Received		7.00
Maintenance and Improvements, Deficiency		
Care of Adding Machines....		216.75

Maintenance and Improvements,

1927

Permit Postage	\$530.00		
Stationery and Supplies	17.77		
Telephone, B. P. X.	115.00		
Department	31.25		
Electricity and Gas			
State House	267.53		
Blaine House	29.34		
Fuel, State House	17.00		
Blaine House	34.00		
Express, Repairs and Laundry	73.55		
Supplies, State House	91.50		
Blaine House	71.33		
State House Trucks	61.51		
Repairs and Improvements to			
Capitol Buildings and Grounds,			
and Upkeep of Equipment,			
State House	78.44		
Blaine House	193.05	1,611.27	\$91,373.56

SUPREME JUDICIAL AND SUPERIOR
COURTS

Salaries

Justices of Supreme Judicial Court	\$63,354.88		
Reporter of Decisions	2,634.68		
Judges of Superior Courts			
Androscoggin County	5,919.34		
Cumberland County	5,919.34		
Kennebec County	6,119.34		
Penobscot County	5,919.34		
Stenographers	20,000.00		
Clerical Assistance for Justices (See also "Expenses of Jus- tices.")	2,112.42		
		111,979.34	

Retired Justices, Salaries

17,443.55

Clerks of Law Courts

Cumberland County	\$78.68		
Kennebec County	417.00		
Penobscot County	328.50	824.18	

Expenses of Law Courts

Cumberland County	\$314.75		
Kennebec County	600.56	915.31	

STATE AUDITOR'S REPORT

Expenses of Justices		
Traveling Expenses	\$4,465.61	
Clerical Assistance	242.75	4,708.36
(For other expense for Clerical Assistance, see "Salaries").		
Expenses of Active Retired Justices		627.88
Stationery, Postage, Telephone and Express		844.97
Expenses of Law Courts, 1927		
Penobscot County	\$313.50	
Cumberland County	336.75	650.25
Clerks of Law Courts, 1927		
Penobscot County	\$311.00	
Cumberland County	337.50	648.50
Stationery, Postage, Telephone and Express, 1927		581.66
Expenses of Justices, 1927.....		477.12
		<u>\$139,701.12</u>

TREASURER OF STATE

Salary and Clerk Hire		
Treasurer	\$3,000.00	
Deputy	3,250.00	
Clerk Hire	12,585.68	\$18,835.68
General Office Expenses		
Furniture and Equipment.....	\$174.83	
Postage	2,882.63	
Telephone and Telegraph.....	147.77	
Traveling Expenses	74.33	
Premiums on Bonds of Treasurer and Clerks	425.00	
Miscellaneous	160.00	
Express	56.82	
Advertising Land Sale and Tax Act	196.55	
Stationery and Supplies.....	2,111.47	6,229.40
Interest on Bonded Debt		
Augusta State Hospital.....	\$2,000.00	
University of Maine.....	9,915.00	11,915.00
Bounty on Porcupines or Hedgehogs		
		6,624.25

Abatements and Corrections of Errors in Tax Act		2,006.56	
General Office Expenses, 1927			
Telephone	\$13.95		
Traveling Expenses	9.71		
Postage	157.30		
Express	2.83		
Stationery and Supplies	50.89	234.68	\$45,845.57
		<hr/>	
TRUSTEES			
Hospital Trustees			
Per Diem	\$1,920.00		
Expenses	1,809.18	\$3,729.18	
		<hr/>	
Juvenile Institutions			
Per Diem	\$242.50		
Expenses	176.82	419.32	
		<hr/>	
Tuberculosis Sanatoriums			
Per Diem	\$1,415.00		
Expenses	1,033.64	2,448.64	
		<hr/>	
University of Maine			
Expenses		318.57	
Hospital Trustees, 1927			
Per Diem	\$285.00		
Expenses	303.53	588.53	
		<hr/>	
Juvenile Institutions, 1927			
Per Diem	\$175.00		
Expenses	153.22	328.22	
		<hr/>	
Tuberculosis Sanatoriums, 1927			
Per Diem	\$170.00		
Expenses	109.41	279.41	
		<hr/>	
Normal Schools and Training School, 1927			
Per Diem	\$35.00		
Expenses	40.50	75.50	
		<hr/>	
University of Maine, 1927			
Expenses		169.12	\$8,356.49
		<hr/>	
UNIVERSITY OF MAINE			
Maintenance and Repairs and Equipment		\$420,000.00	

STATE AUDITOR'S REPORT

Construction and Equipment.....	59,317.82	
Animal Husbandry	5,000.00	
Highmoor Farm	5,000.00	
Scientific Investigation in Agriculture	5,000.00	
Maine Agricultural Experiment Station	20,000.00	
Co-operative Agriculture	49,217.76	563,535.58
<hr/>		
AUGUSTA STATE HOSPITAL		
Personal Services	\$154,148.93	
Maintenance		
Sundry Expenses	\$85,376.93	
Wearing Apparel	10,995.35	
Subsistence	78,791.82	
Amusement Fund	1,184.50	176,348.60
<hr/>		
Repairs and Equipment.....	41,698.49	
Interest on Trust Funds.....	250.00	
Construction and Equipment for a Nurses' Home	135,000.00	
Compensation for Injuries Received	46.00	
Maintenance, 1927		
Sundry Expenses	\$3,179.84	
Wearing Apparel	558.78	
Subsistence	2,392.76	
Amusement Fund	245.50	6,376.88
<hr/>		
Repairs and Equipment, 1927.....	2,442.45	\$516,311.35
<hr/>		
BANGOR STATE HOSPITAL		
Personal Services	\$109,992.16	
Maintenance		
Sundry Expenses	\$51,664.47	
Wearing Apparel	6,655.53	
Subsistence	79,461.18	137,781.18
<hr/>		
Repairs and Equipment.....	44,115.72	
Interest on Robie Amusement Fund	165.00	
New Wing	158,931.56	
Compensation for Injuries Received	13.92	
Maintenance, 1927		
Sundry Expenses	\$1,567.94	
Wearing Apparel	266.54	
Subsistence	2,761.77	4,596.25
<hr/>		
Repairs and Equipment, 1927.....	4,580.30	\$459,276.09

BATH MILITARY AND NAVAL ORPHAN ASYLUM		
Personal Services		\$8,009.98
Maintenance		
Sundry Expenses	\$5,667.12	
Wearing Apparel	2,091.80	
Subsistence	6,106.59	13,865.51
Repairs and Equipment.....		5,425.87
Compensation for Injuries Received		151.64
Maintenance, 1927		
Sundry Expenses	\$321.47	
Wearing Apparel	297.17	
Subsistence	471.23	1,089.87
Repairs and Equipment, 1927.....	49.51	\$28,592.38
CENTRAL MAINE SANATORIUM		
Personal Services		\$43,398.04
Maintenance		
Sundry Expenses	\$38,675.45	
Wearing Apparel	885.37	
Subsistence	47,656.20	87,217.02
Repairs and Equipment.....		13,347.96
Maintenance, 1927		
Sundry Expenses	\$954.67	
Subsistence	1,702.02	
Amount paid from wrong ap- propriation	10.39	2,667.08
Repairs and Equipment, 1927.....	30.16	\$146,660.26
MAINE SCHOOL FOR THE DEAF		
Personal Services		
Pay Rolls	\$30,323.21	
Compensation for Injuries Re- ceived	260.21	\$30,583.42
Maintenance		
Sundry Expenses	\$6,361.07	
Subsistence	8,481.71	14,842.78
Repairs and Equipment.....		9,670.76
Installation of Sprinkler System and Other Improvements.....		12,684.59

Maintenance, 1927			
Sundry Expenses	\$251.35		
Subsistence	253.39	504.74	
		<hr/>	
Repairs and Equipment, 1927.....		48.90	
Personal Services, 1927		65.00	\$68,400.19
		<hr/>	
MAINE STATE PRISON			
Personal Services		\$53,254.63	
Maintenance			
Sundry Expenses	\$39,332.84		
Repairs and Equipment.....	9,301.19		
Wearing Apparel	7,491.51		
Subsistence	21,529.82		
Manufacturing Account	58,617.46	136,272.82	
		<hr/>	
Retiring and Pensioning Prison			
Officials		1,893.68	
Compensation for Injuries Received		35.05	
Permanent Improvements		1,880.65	
Personal Services, 1927.....		498.00	
Maintenance, 1927			
Sundry Expenses	\$5,113.82		
Repairs and Equipment.....	172.53		
Wearing Apparel	1,347.02		
Subsistence	1,664.92		
Manufacturing Account	4,314.75	12,613.04	\$206,447.87
		<hr/>	
NORTHERN MAINE SANATORIUM			
Personal Services		\$34,524.06	
Maintenance			
Sundry Expenses	\$19,813.19		
Wearing Apparel	249.09		
Subsistence	34,983.79	\$55,046.07	
		<hr/>	
Repairs and Equipment.....		10,120.80	
Maintenance, 1927			
Sundry Expenses	\$488.12		
Subsistence	1,635.36	2,123.48	
		<hr/>	
Repairs and Equipment, 1927.....		428.15	\$102,242.56
		<hr/>	
POWNAL STATE SCHOOL			
Personal Services		\$85,764.11	
Maintenance			
Sundry Expenses	\$55,074.61		
Wearing Apparel	9,291.61		

STATE AUDITOR'S REPORT

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Subsistence	37,950.03	102,316.25	
Repairs and Equipment.....		41,086.44	
Repairs and Equipment, Renovation of Storehouse		403.26	
Maintenance, 1927			
Sundry Expenses	\$7,378.68		
Wearing Apparel	553.84		
Subsistence	1,723.80	9,656.32	
Repairs and Equipment, 1927.....		4,588.63	\$243,815.01
<hr/>			
STATE REFORMATORY FOR MEN			
Personal Services			
Pay Rolls	\$19,168.39		
Trustees	240.00		
Compensation for Injuries Re- ceived	420.13	\$19,828.52	
<hr/>			
Maintenance			
Sundry Expenses	\$15,836.67		
Wearing Apparel	2,844.51		
Subsistence	9,040.21		
Brickyard	327.36	28,048.75	
<hr/>			
Repairs and Equipment.....		9,277.87	
New Building		39,786.17	
Equipment for New Building.....		2,155.93	
Repairs and Equipment, Deficiency Maintenance, 1927		101.25	
Sundry Expenses	\$828.18		
Subsistence	185.48	1,013.66	
<hr/>			
Repairs and Equipment, 1927.....		4,375.80	
Personal Services, 1927.....		65.00	\$104,652.95
<hr/>			
STATE REFORMATORY FOR WOMEN			
Personal Services			
		\$18,327.02	
Maintenance			
Sundry Expenses	\$16,646.05		
Wearing Apparel	2,766.00		
Subsistence	5,999.13	25,411.18	
<hr/>			
Repairs and Equipment.....		12,180.63	
Detention Building		24,217.89	
Maintenance, 1927			
Sundry Expenses	\$593.66		

STATE AUDITOR'S REPORT

Wearing Apparel	24.10		
Subsistence	484.00	1,101.76	
		<hr/>	
Personal Services, 1927.....		71.00	
Repairs and Equipment, 1927.....		1,077.69	\$82,387.17
		<hr/>	
STATE SCHOOL FOR BOYS			
Personal Services		\$18,994.43	
Maintenance			
Sundry Expenses	\$19,210.22		
Wearing Apparel	4,042.33		
Subsistence	13,557.30	36,809.85	
		<hr/>	
Repairs and Equipment.....		8,992.37	
Interest on Isaac Sanford Legacy		5.00	
Repairs to Farrington Cottage....		1,444.47	
Maintenance, 1927			
Sundry Expenses	\$413.16		
Wearing Apparel	70.37		
Subsistence	571.46	1,054.99	
		<hr/>	
Repairs and Equipment, 1927.....		142.35	\$67,443.46
		<hr/>	
STATE SCHOOL FOR GIRLS			
Personal Services		\$23,689.84	
Maintenance			
Sundry Expenses	\$16,554.80		
Wearing Apparel	4,496.36		
Subsistence	16,890.99	37,942.15	
		<hr/>	
Repairs and Equipment.....		11,180.18	
Purchase of Real Estate.....		800.00	
Interest on Trust Funds		328.65	
Compensation for Injuries Received		59.35	
Vegetable Cellar		352.86	
Infirmary		2,003.44	
Maintenance, Deficiency			
Sundry Expenses		35.00	
Maintenance, 1927			
Sundry Expenses	\$790.13		
Wearing Apparel	182.86		
Subsistence	1,061.30	2,034.29	
		<hr/>	
Repairs, and Equipment, 1927.....		791.08	
Interest on Trust Funds, 1927.....		64.43	
New Repairs and Improvements, 1927		1,413.87	\$80,695.14

STATE AUDITOR'S REPORT

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WESTERN MAINE SANATORIUM			
Personal Services			\$49,736.45
Maintenance			
Sundry Expenses	\$24,570.72		
Wearing Apparel	17.70		
Subsistence	30,760.03	55,348.45	
Repairs and Equipment.....		17,191.60	
Construction of Water Tank.....		3,463.41	
Repairs and Equipment, Deficiency		25.00	
Maintenance, 1927			
Sundry Expenses	\$3,842.26		
Subsistence	2,172.06	6,014.32	
Repairs and Equipment.....		415.96	\$132,195.19

REVENUE ACCOUNTS

Tax on Internal Combustion Engine Fuel			
Salary of Investigator	\$3,095.70		
Expenses of Investigator	5,089.52		
Clerk Hire	3,581.94		
Traveling Expenses	2,909.44		
Postage	181.06		
Telephone and Telegraph.....	141.05		
Stationery and Supplies	456.64		
Express .....	.45		
Office Equipment	63.00		
Analysis of Gas	162.50		
Taxes Overpaid	496.09		
Miscellaneous	27.40		
Refunds, Three Cent Tax....	36,740.28		
Refunds, Four Cent Tax....	31,222.29	84,167.36	
Departmental Supplies, (Non-governmental)		37,845.83	
Farm Lands Loan Commission, Loans			
Kennebec County, (Loan of \$1,850 withdrawn)	\$8,250.00		
Knox County	700.00		
York County	2,750.00	11,700.00	
Farm Lands Loan Commission, Interest on Investment.....		34,440.00	

STATE AUDITOR'S REPORT

Farm Lands Loan Commission,		
Expenses and Interest		
Taxes and Insurance.....	\$586.14	
Traveling Expenses	238.90	
Clerk Hire	261.67	
Miscellaneous	38.96	
Special Agent	60.00	1,185.67
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Vocational Education, Federal		
Aid to Towns	\$17,615.50	
Aid to Academies	5,681.95	
University of Maine	3,505.69	
Teacher Training, Traveling Expenses, etc.	5,772.74	32,575.88
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Federal Rehabilitation of Industrial Cripples		
Instruction, Traveling Expenses, etc.		8,547.70
County Taxes, (Non-governmental) (For Detail see Schedule of In- come, Receipts, Expense and Expenditures.)		121,315.06
Fees of Office, Insurance Commis- sioner		
Refunds		130.00
Tax on Collateral Inheritance		
Aroostook County	\$4.25	
Cumberland County	3.75	
Knox County	76.80	
Oxford County	156.00	
Piscataquis County	6.50	
Foreign Estates	564.65	811.95
<hr/>		
Interest on Deposits, General Fund		7,834.79
Miscellaneous Items		
Protested Checks	\$985.33	
Deposit lost through receiver- ship proceedings	1,434.40	2,419.73
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Public Administrators' Fund.....		846.02
Tax on Bank Stock, (Non-govern- mental)		252,986.24
Tax on Maine Forestry District, Refunds		58.75
Interest on Maine Forestry District Tax, Refunds15

STATE AUDITOR'S REPORT

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Interest on State Tax, Refunds...		47	
Benjamin C. Jordan Fund, Forestry Prizes		875.00	
Superintendent of Public Buildings Cost of Departmental Booklet, Apportionment paid by each Department		205.80	
Dog Licenses, Refunds		65.00	
Godfrey Fund, State School for Girls Interest for Promotion of Ed- ucation and Music		893.00	
Receivers' Fund for Defunct Banks Peoples' Safe Deposit & Sav- ings Bank		58.26	
Tax on Railroads, Refund.....		7,982.91	
Reimbursement to Investors, in re State v. Meyers & Coombs.....		479.00	
Maine Teachers' Retirement Fund Refunds	\$273.86		
For Investment	3,713.72	3,987.58	
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Tax on Corporations, Refunds....		462.20	
State Tax on Wild Lands, Refunds		190.46	
Permanent School Fund Balances remaining of 3 1-3 mill tax for school purposes and additions to fund to be in- vested		12,621.94	
Maine Teachers' Retirement Re- serve Fund For Investment		136.93	
War Bond Sinking Fund Aid to Towns for Soldiers' Pensions		186.00	
Board and Care of Neglected Chil- dren, Towns Refunds		2,023.44	
White Mt. Forest Reserve, Oxford County		552.00	
Lands Reserved for Public Uses, Trust Fund Investment Account		22,000.00	
Passamaquoddy Indian Fund, In- vestment Fund		6,000.00	\$655,586.02

STATE AUDITOR'S REPORT

WARRANTS OUTSTANDING		
State School Fund	\$15,327.68	
Railroad and Telegraph Tax.....	41.00	
Dog Licenses Refunded	40.33	\$15,409.01
	<hr/>	
Total Expenditures		\$21,463,660.65

SUMMARY OF TOTAL

1928 Expenditures	\$21,064,395.27
1927 Balances	399,265.38
	<hr/>
	\$21,463,660.65

CONDENSED STATISTICAL INFORMATION RELATIVE TO STATE INSTITUTIONS, AS OF JUNE 30, 1928

	INSANE		DOMESTIC	EDUCATIONAL	IMBECILIC	PENAL			TUBERCULAR			CORRECTIONAL		1928 Totals	1927 Last Year
	Augusta State Hospital	Bangor State Hospital	Bath Military and Naval Orphan Asylum	Maine School for the Deaf	Pownal State School	Maine State Prison	State Reformatory for Men	State Reformatory for Women	Central Maine Sanatorium	Northern Maine Sanatorium	Western Maine Sanatorium	State School for Boys	State School for Girls		
STATISTICS															
Year Established.....	1836	1901	1865	1876	1907	1824	1912	1915	1910	1919	1904	1850	1875		
Year made State Institution.....	1840	1901	1866	1897	1908	1824	1919	1916	1915	1919	1915	1853	1899		
Authority.....	Chap. 145 R. S.	Chap. 145 R. S.	Public Laws 1866 and 1903	Chap. 446 P. L. 1897	Chap. 145 R. S.	Chap. 142 R. S.	Chap. 182 P. L. 1919	Chap. 142 R. S.	Chap. 146 R. S.	Chap. 146 R. S.	Chap. 146 R. S.	Chap. 144 R. S.	Chap. 144 R. S.		
Area of Grounds, Acres.....	479	200	1½	1	1200	426	314.5	200	25	28	495	185	48½	3603½	3523½
Number of Buildings.....	68	24	2	5	49	56	32	14	15	9	26	21	14	335	317
Total Average Population for Year.....	1448	940	53	144	789	243	89	135	192	138	194	167	156.5	4688½	4607
Average Number of Employees, Male.....	116	91	2	7	57	47	16	3	27	9	34	13	4	426	439
Average Number of Employees, Females.....	114	73	11	25	55	2	2	16	32	34	38	17	29	448	429
Average Number of Inmates, Male.....	604	408	21	67	345	191	71	(Babies) 20	76	38	56	137		2034	2015
Average Number of Inmates, Female.....	614	368	19	45	332	3		96	57	57	66			123.5	1780½
Total Average Inmate Population.....	1218	776	40	112	677	194	71	116	133	95	122	137	123.5	3814½	3739
Inmate Capacity.....	850	640	43	100	700	250	128	100	152	105	144	160	160	3552	3672
WEEKLY PER CAPITA															
Gross Per Capita Expense per week.....	\$5.94	\$7.53	\$11.91	\$9.54	\$6.30	\$19.61	\$16.08	\$7.84	\$19.40	\$20.37	\$18.95	\$9.52	\$11.79		
Net Per Capita after Deductions.....	5.89	7.50	11.65	9.49	6.27	10.99	13.73	7.75	19.35	20.15	18.28	9.37	11.70		
Cost after deducting income from board and care of paying inmates.....	5.04	7.03		9.07	6.14	P	P 13.18	7.42	18.38	19.82	17.23				
EXPENSE AND INCOME															
Expense for Maintenance after Inventory Adjustments.....	\$376,172.61	\$303,853.58	\$24,777.46	\$55,545.14	\$221,646.50	\$197,876.56	\$59,358.00	\$47,300.22	\$134,205.71	\$100,622.74	\$120,233.13	\$67,837.18	\$75,735.68	\$1,785,164.51	\$1,769,457.05
Revenue from General Sources.....	3,343.98	1,337.91	550.00	303.36	1,111.61	86,977.45	8,667.98	539.30	372.85	1,064.30	4,250.60	1,054.40	594.83	110,168.57	118,904.27
Revenue from Paying Patients (or parole expense deductions, P).....	53,483.34	18,955.26		2,400.00	4,420.01	P	P 2,042.52	1,994.86	6,712.11	1,605.76	P 6,686.33	P 605.70	1,930.70	100,835.59	101,565.05
Net Cost of Operation.....	319,346.29	283,560.41	24,227.46	52,841.78	216,114.88	110,899.11	48,647.50	44,766.06	127,120.75	97,952.68	109,296.20	66,177.08	73,210.15	1,574,160.35	1,548,987.73
BALANCE SHEET, AS OF JULY 1, 1928															
ASSETS															
Cash.....	\$4,334.49											\$50.00		\$4,384.49	\$1,823.44
Plant, Land, Buildings and Structures.....	2,204,633.71	\$1,136,766.10	\$35,574.95	\$194,815.42	\$977,891.47	\$750,725.25	\$167,115.95	\$218,457.38	\$189,631.40	\$216,205.09	\$348,082.54	199,495.01	\$206,596.04	6,845,990.31	6,363,250.79
Equipment Inventory.....	215,109.28	144,156.46	14,542.90	27,309.26	157,117.42	60,455.07	48,312.32	30,217.17	55,685.72	49,027.90	66,138.11	29,464.50	38,079.10	935,565.21	876,054.42
Consumable Supply Inventory.....	61,794.99	30,327.44	8,448.87	1,491.21	61,653.86	50,194.33	10,414.05	7,738.64	16,487.03	10,559.52	28,975.61	7,812.84	12,746.90	308,645.29	307,481.69
Accounts Receivable—State of Maine.....	25,312.74	96,402.02	670.96	1,421.81	17,217.12	658.71	5,554.76	5,379.88	2,058.29	4,192.21	12,760.46	2,136.50	8,043.84	181,809.30	128,093.43
Patients' Accounts.....	13,921.86	8,752.97			2,687.29				2,572.03	182.30	3,396.07			31,512.52	38,422.99
Miscellaneous Bills Receivable.....					189.21	8,616.84			17,515.31			1,200.00		27,521.36	26,035.53
Appropriations Overdrawn.....						4,386.10								4,386.10	10,914.41
Custodians' Cash, (Patients' or Inmates' Money).....	8,546.95	5,318.54			821.00			1,893.54						16,580.03	14,432.37
Trust Funds Invested.....	57,000.00	2,000.00	16,000.00	5,570.35					1,721.08		80,174.72	700.00	11,712.15	174,878.30	173,569.10
Total Assets.....	\$2,590,654.02	\$1,423,723.53	\$75,237.68	\$230,608.05	\$1,217,577.37	\$875,036.30	\$231,397.08	\$263,686.61	\$285,620.86	\$280,167.02	\$539,527.51	\$240,858.85	\$277,178.03	\$8,531,272.91	\$7,940,078.17
LIABILITIES															
Income, (Bills Receivable due the State).....	\$16,482.91	\$8,752.97			\$2,876.50	\$8,616.84			\$2,572.03	\$182.30	\$3,396.07	\$1,250.00		\$44,129.62	\$64,433.67
Audit Vouchers, (Current Bills Payable).....	23,728.04	10,438.79	664.01	1,418.30	16,381.99	5,044.81	1,260.61	1,417.35	19,270.06	4,155.18	12,760.46	1,639.80	\$3,365.33	101,544.73	78,368.59
Deferred Accounts Payable, (Old Bills Unpaid).....														101.25	
Appropriation Accounts.....	1,584.70	85,963.23	6.95	3.51	835.13		4,294.15	3,962.53	303.54	37.03		496.70	4,678.51	102,165.98	60,612.85
Patients' or Inmates' Funds.....	8,546.95	5,318.54			821.00			1,893.54						16,580.03	14,432.37
Trust Funds.....	58,773.44	2,000.00	16,000.00	5,570.35					1,721.08		80,174.72	700.00	11,712.15	176,651.74	175,342.54
Total Liabilities.....	\$109,116.04	\$112,473.53	\$16,670.96	\$6,992.16	\$20,914.62	\$13,661.65	\$5,554.76	\$7,273.42	\$23,866.71	\$4,374.51	\$96,331.25	\$4,086.50	\$19,755.99	\$441,072.10	\$393,291.27
Plant Funds (Representing State's Investments).....	2,419,742.99	1,280,922.56	50,117.85	222,124.68	1,135,008.89	811,180.32	215,428.27	248,674.55	245,267.12	265,232.99	414,220.65	228,959.51	244,675.14	7,781,555.52	7,239,305.21
Surplus (Supplies on hand or quick Asset).....	61,794.99	30,327.44	8,448.87	1,491.21	61,653.86	50,194.33	10,414.05	7,738.64	16,487.03	10,559.52	28,975.61	7,812.84	12,746.90	308,645.29	307,481.69
Total.....	\$2,590,654.02	\$1,423,723.53	\$75,237.68	\$230,608.05	\$1,217,577.37	\$875,036.30	\$231,397.08	\$263,686.61	\$285,620.86	\$280,167.02	\$539,527.51	\$240,858.85	\$277,178.03	\$8,531,272.91	\$7,940,078.17

STATE AUDITOR'S REPORT

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LIST OF STATE OFFICIALS AND EMPLOYEES, June 30, 1928, SHOWING
SALARIES ON WEEKLY BASIS

TITLE	NAME	AMOUNT
ADJUTANT GENERAL		
Adjutant General	James W. Hanson	\$47.81
Stenographer	Gertrude A. Gerald	25.00
Record Clerk	Addie G. Fogg	19.00
Bookkeeper	Lugardie K. George	18.00
Clerk	Frederika Cony	17.00
Clerk	Marie Patterson	15.00
Clerk	Faith Farnham	15.00
Clerk	Florence E. Turner	14.00
Clerk	Charles E. Davis	40.38
Clerk	Roy E. Decker	22.95
Stenographer	Sarah W. Pike	18.00
Storekeeper	Wm. C. Goodwin	34.43
Assistant Storekeeper	Robert B. Morton	20.00
Janitor, Portland Armory	Michael Sullivan	17.30
Fireman, Portland Armory	Wm. R. Thompson	19.61
(Mechanic at \$37.00, 5 Mechanics at \$24.00, Watchman at \$21.00 and 9 Laborers at \$18.00. This number varies during the year.)		
ATTORNEY GENERAL		
Attorney General	Raymond Fellows	\$76.50
Deputy Attorney General	Sanford L. Fogg	66.93
Assistant Attorney General	Philip D. Stubbs	62.15
Chief Clerk	L. Mae Richmond	30.00
Clerk	Marion C. Shirley	27.50
Stenographer	Flora K. Pierce	20.00
BANK COMMISSIONER		
Bank Commissioner	John G. Smith	\$95.63
Deputy Bank Commissioner	Sanger N. Annis	62.15
Senior Examiner	T. Frank Parker	52.59
Examiner	Ernest C. Stinson	43.03
Examiner	Woodbury Wallace	43.03
Assistant Examiner	LeRoy Rollins	35.00
Assistant Examiner	George H. Young	35.00
Assistant Examiner	Harold W. Lord	35.00
Clerk	Annie R. Norman	25.00
Securities Examiner	Harry E. Henderson	43.03
Clerk	F. Bernice Standish	21.00
(Verification Clerks employed part time at \$30.00 a week)		
BOARD OF PRISON COMMISSIONERS		
State Probation Officer	Stanley W. Macgowan	\$40.16
Clerk	Joseph L. Paquin	5.77
BOARD OF STATE ASSESSORS		
Chairman	Clement S. Stetson	\$47.81
Member	Albert G. Merritt	47.81

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Member	Leon O. Tebbetts	47.81
Chief Clerk	Frank H. Sterling	47.81
Clerk	Ethel V. Anne	28.84
Stenographer	Helen L. Sterling	23.07
Stenographer	Mabel C. Rowell	20.00
Clerk	Arthur E. Lewis	34.61

COMMISSIONER OF AGRICULTURE

Commissioner	Frank P. Washburn	66.93
Chief, Division of Inspections	A. M. G. Soule	53.55
Chief, Division of Animal Industry	H. M. Tucker	51.64
Chief, Division of Markets	C. M. White	51.64
Chief, Division of Plant Industry	E. L. Newdick	51.64
Horticulturist	George A. Yeaton	42.07
Dairy Inspector	Clayton P. Osgood	42.07
Sheep Specialist	Charles H. Crawford	38.25
Assistant, Division of Markets	Fred C. Sturtevant	38.25
Sealer of Weights and Measures	Clarence O. Brown	28.69
Chief Clerk	Dorothy M. Lippincott	26.78
Clerk	Blanche E. Yeaton	23.91
Stenographer	Margaret E. Campbell	19.12
Stenographer	Viola A. Rice	19.30
Stenographer	Doris E. Cram	19.23
Stenographer	Gertrude H. Grimes	17.30
Stenographer	Rhea R. Woodman	17.30
Stenographer	M. Ethel Quinn	15.00
Stenographer	Anne B. Jones	*20.00
Field Veterinarian	E. B. Beals	38.25
Field Veterinarian	R. E. Libby	38.25
Field Veterinarian	C. W. Purcell	38.25
Assistant Dairy Inspector	Gordon W. Drew	28.00
Inspector	John H. Austin	24.00
Inspector	John W. Burke	24.00
Inspector	Adelbert W. Hall	24.00
Inspector	Gardner K. Heath	24.00
Inspector	Edgar H. Ramsdell	24.00

(Inspectors at \$4.00, \$4.50, and \$5.00 a day and one at \$130.00 a month, some being employed for full time, but most of them employed during the summer months. Extra Clerk employed part time at \$2.50 a day).

*Also receives \$3.00 a week from Maine Development Commission.

COUNTY ATTORNEYS

County Attorney of		
Androscoggin County	Fred H. Lancaster	\$28.69
Assistant, Androscoggin County	Hercules E. Belleau	15.30
Aroostook County	Cyrus F. Small	28.69
Cumberland County	Ralph M. Ingalls	45.90
Assistant, Cumberland County	Franz U. Burkett	30.60
Franklin County	Carl N. Fenderson	14.34
Hancock County	Wm. B. Blaisdell	22.95
Kennebec County	Frank E. Southard	26.78
Knox County	Leonard R. Campbell	15.30
Lincoln County	Harvey R. Pease	13.38
Oxford County	Wm. J. Flanigan	22.95

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
Penobscot County.....	George F. Eaton.....	34.43
Piscataquis County.....	Jerome B. Clark.....	13.38
Sagadahoc County.....	Arthur J. Dunton.....	19.12
Somerset County.....	Harold E. Weeks.....	22.95
Waldo County.....	Clyde R. Chapman.....	9.56
Washington County.....	Herbert J. Dudley.....	17.21
York County.....	Perley H. Ford.....	30.60

DEPARTMENT OF LABOR AND INDUSTRY

Labor Commissioner.....	Charles O. Beals.....	*\$38.25
Woman Factory Inspector.....	Minnie E. Hanley.....	24.00
Inspector.....	Edward K. Sawyer.....	34.00
Stenographer.....	Mildred H. Douglas.....	17.00
Stenographer.....	Dorothy I. MacFarlane.....	15.00
Stenographer.....	Madeline S. Quinn.....	†10.00

†(Also receives \$15.00 from Industrial Accident Commission)

*(Also receives \$28.69 a week as Ex-officio Member Industrial Accident Commission.)

DEPARTMENT OF PUBLIC WELFARE

Secretary.....	Grube B. Cornish.....	\$57.37
Chief Clerk.....	Mildred I. Starbird.....	25.00
Statistician.....	Aretta H. Snow.....	21.04
Bookkeeper.....	Johanna F. Murray.....	19.12
Stenographer.....	Audrey M. Hackett.....	18.17
Stenographer.....	Theodosia J. Marshall.....	18.17
Filing Clerk.....	Ruth E. Feltis.....	16.25
Supervisor.....	Elizabeth Leslie.....	30.60
Field Worker.....	Edith M. Wadsworth.....	24.86
Field Worker.....	Lillian E. Dunham.....	24.86
Field Worker.....	Elizabeth M. Chase.....	24.86
Field Worker.....	Elva M. Drake.....	22.95
Field Worker.....	Mildred S. Daniels.....	22.95
Field Worker.....	Delphene Andrews.....	19.12
Field Worker.....	Myrtle B. Fiske.....	24.86
Field Worker.....	Mary L. Hall.....	21.04
Field Worker.....	Effie E. Johnson.....	21.04
Clerk.....	Agnes C. Griffin.....	16.25
Field Worker.....	Charlotte M. Weir.....	21.04
Field Worker.....	Aurelia Griffin.....	21.04
Field Worker.....	Elizabeth Dean.....	21.04
Field Worker.....	Harriet L. Pery.....	22.95
Field Worker.....	Elizabeth W. Kelley.....	21.04
Purchasing Agent.....	Evelyn Hibbard.....	25.82
Assistant Purchasing Agent.....	Eva M. Dodge.....	16.25
Janitor.....	Ralph York.....	3.00

EXAMINING BOARDS

Secretary of Board of Registration of Medicine.....	Adam P. Leighton, M.D.....	\$5.77
Member Board of Registration of Medicine.....	Allan Woodcock, M.D.....	1.92
Member Board of Registration of Medicine.....	W. G. Chamberlin, M.D.....	1.92
Member Board of Registration of Medicine.....	Geo. R. Hagerthy, M.D.....	1.92
Member Board of Registration of Medicine.....	Franklin A. Ferguson, M.D.....	1.92
Member Board of Registration of Medicine.....	(Vacant).....	1.92
Secretary of Board of Registration of Nurses.....	Theresa R. Anderson.....	4.80

STATE AUDITOR'S REPORT

EXECUTIVE DEPARTMENT

TITLE	NAME	AMOUNT
Governor.....	Ralph O. Brewster.....	\$95.63
Secretary.....	Carl F. Morrison.....	57.37
Assistant Secretary.....	Frances E. Dustin.....	35.00
Stenographer.....	Helen D. Wentworth.....	30.00
Stenographer.....	Edith M. Dunn.....	30.00
Clerk.....	Marion Brown.....	*12.50
Messenger.....	Geo. W. Leadbetter.....	87.98
Clerk.....	Anne M. Clancy.....	35.00
Clerk.....	Carrie S. Martin.....	35.00
Superintendent of Printing.....	Jos. P. Grenier.....	58.00
Clerk, Department of Printing.....	Marion E. Morse.....	23.00
Clerk, Department of Printing.....	Helen C. Grenier.....	23.00

*(Also received \$12.50 from Maine State Library)

FOREST COMMISSIONER

Forest Commissioner.....	Neil L. Violette.....	\$76.50
Stenographer.....	Adrienne Theberge.....	23.00
Stenographer.....	Blanche Violette.....	15.00
Bookkeeper.....	Lillian Coleman.....	40.00
Gardener at State Forest Nursery.....	Ralph King.....	22.50
Instructor in Forestry.....	John M. Briscoe.....	76.50
Assistant Instructor in Forestry.....	C. W. L. Chapman.....	49.72
Assistant Instructor in Forestry.....	Gilbert I. Stewart.....	45.90
State Forest Entomologist.....	H. B. Pierson.....	68.85
Assistant.....	Vico Isola.....	*47.81
Supervisor.....	George Faulkner.....	68.85
Supervisor.....	Rex Gilpatrick.....	68.85
Supervisor.....	George Gruhn.....	49.72
Supervisor.....	Robert G. Stubbs.....	49.72

*(Also receives \$19.12 a week as Executive Secretary of Maine Development Commission)

INDUSTRIAL ACCIDENT COMMISSION

Chairman.....	Donald D. Garcelon.....	\$76.50
Associate Legal Member.....	Willis B. Hall.....	66.93
Commissioner of Labor.....	Charles O. Beals.....	² 28.69
Insurance Commissioner.....	Wilbur D. Spencer.....	³ 19.12
Official Clerk.....	Annie M. Chase.....	34.43
Official Stenographer.....	Chas. P. Lyford.....	40.00
Clerk.....	Ruth E. Priest.....	23.00
Clerk.....	H. Berdena Hammond.....	22.00
Clerk.....	Doris E. Creamer.....	21.00
Clerk.....	Beatrice M. Clark.....	20.00
Clerk.....	Theo P. Wilson.....	19.00
Clerk.....	Annie B. Moody.....	18.00
Clerk.....	Thelma H. Maguire.....	17.00
Clerk.....	Madeline S. Quinn.....	*15.00
Clerk.....	Ethel M. Scribner.....	†10.00

*(Also receives \$10.00 a week from Department of Labor and Industry)

†(Also receives \$18.00 a week from Insurance Department)

²(Also receives \$38.25 a week as Commissioner of Labor and Industry)

³(Also receives \$47.81 a week as Insurance Commissioner)

STATE AUDITOR'S REPORT

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INLAND FISH AND GAME COMMISSIONER

TITLE	NAME	AMOUNT
Commissioner.....	Willis E. Parsons.....	\$57.37
Bookkeeper.....	Gertrude Savage.....	20.00
Clerk.....	Lottie M. Harrington.....	20.00
Clerk.....	Winifred E. Clark.....	20.00
Clerk.....	Verna S. Cloutier.....	20.00
Clerk.....	Gertrude E. V. Alexander.....	20.00
Clerk.....	Loie Y. Additon.....	20.00
Clerk.....	Sarah S. Higgins.....	20.00
Clerk in charge of Museum.....	Ralph Coombs.....	21.00
Superintendent of Auburn Hatchery.....	H. K. Curtis.....	17.30
Assistant, Auburn Hatchery.....	Truman Damon.....	17.30
Superintendent of Belgrade Hatchery.....	Geo. H. Woodbury.....	17.30
Assistant, Belgrade Hatchery.....	Orman Stevens.....	17.30
Superintendent, Caribou Hatchery.....	M. B. Wadsworth.....	17.30
Assistant, Caribou Hatchery.....	Fred Hawks.....	17.30
Superintendent, Enfield Hatchery.....	Charles E. Darling.....	17.30
Assistant, Enfield Hatchery.....	John Pettengill.....	17.30
Superintendent, Hill Hatchery.....	E. A. White.....	17.30
Assistant, Hill Hatchery.....	Stanley Grant.....	17.30
Superintendent, Moosehead Hatchery.....	A. O. Bolduc.....	17.30
Assistant, Moosehead Hatchery.....	M. Bolduc.....	13.84
Superintendent, Moxie Hatchery.....	A. W. Murray.....	17.30
Assistant, Moxie Hatchery.....	H. H. Hart.....	17.30
Superintendent, Monmouth Hatchery.....	Paul E. Hinds.....	17.30
Assistant, Monmouth Hatchery.....	O. C. True.....	17.30
Superintendent, Oquossoc Hatchery.....	Cecil E. Crommett.....	17.30
Assistant Superintendent, Oquossoc Hatchery.....	George Briggs.....	17.30
Superintendent, Sebago Hatchery.....	George A. Libby.....	17.30
Laborer, Sebago Hatchery.....	A. D. Plummer.....	17.30
Laborer, Sebago Hatchery.....	O. G. Libby.....	17.30
Superintendent, Knox Hatchery.....	H. W. Libby.....	17.30
Assistant, Knox Hatchery.....	Frank W. Boothby.....	17.30
Superintendent, Tunk Pond Hatchery.....	Francis W. Robbins.....	17.30
Assistant, Tunk Pond Hatchery.....	Guy Blunt.....	17.30
Superintendent, Jackman Feeding Station.....	Earle J. Towle.....	22.00
General Superintendent of Hatcheries.....	Arthur Briggs.....	34.43
Superintendent, Shinn Pond Feeding Station.....	Everett L. Sargent.....	17.30
Superintendent, Gorham Feeding Station.....	John Bodge.....	18.00

(4 Supervisors at \$150.00 a month and 74 Wardens at \$125.00 a month employed).

INSURANCE COMMISSIONER

Insurance Commissioner.....	Wilbur D. Spencer.....	*\$47.81
Chief Clerk.....	Addie E. Weeks.....	35.00
Workmen's Compensation Clerk.....	Ethel M. Scribner.....	†18.00
Fire Clerk.....	Lida T. Hawthorne.....	26.00
Stenographer.....	Beulah E. Jackson.....	26.00
Stenographer.....	Anna L. Hutchinson.....	15.00
Clerk.....	Estelle H. Jones.....	12.00

*Also receives \$19.12 a week as Ex-officio Member of Industrial Accident Commission.

†Also receives \$10.00 a week from Industrial Accident Commission.

STATE AUDITOR'S REPORT

MAINE STATE LIBRARY

TITLE	NAME	AMOUNT
Librarian.....	Henry E. Dunnack.....	\$57.37
Assistant Librarian.....	Theresa C. Stuart.....	38.43
Director, Bureau of Library Extension.....	E. Sylvia Clark.....	34.61
Reference Librarian.....	Marion C. Fuller.....	29.00
Cataloguer.....	Jennie M. Cochrane.....	26.92
Document Clerk.....	Roland Dennett.....	25.00
Legislative Reference Clerk.....	Mildred L. Humphrey.....	27.00
Stenographer and Bookkeeper.....	Mary E. Elmore.....	23.00
Historical Research Director.....	Hazel B. Dunnaek.....	20.00
Clerk.....	Margaret C. Turner.....	18.00
Clerk in Clipping Bureau.....	Marion Brown.....	*12.50
Clerk.....	Lenona Keddie.....	†15.00

*Also receives \$12.50 a week from Executive Department.

†Employed for three months.

MISCELLANEOUS

Executive Secretary Maine Development.....	Vico C. Isola.....	*\$19.12
Clerk, Maine Development Commission.....	Anne A. Jones.....	†3.00
Caretaker, Fort Knox.....	Eugene Barnes.....	17.21
Caretaker, Naval Coaling Station, Lamoine.....	M. L. Wilbur.....	17.21
Caretaker, Fort Pemaquid.....	James E. Partridge.....	5.76

*Also receives \$47.81 a week from Forest Commissioner.

†Also receives \$20.00 a week from Agricultural Department.

PUBLIC UTILITIES COMMISSION

Chairman of Commission.....	Charles E. Gurney.....	\$95.63
Commissioner.....	Herbert W. Trafton.....	86.07
Commissioner.....	Albert Greenlaw.....	86.07
Clerk.....	George F. Giddings.....	62.15
Chief Accountant.....	Albert E. Lamb.....	60.24
Chief, Rate Department.....	Frank J. McArdle.....	52.59
Chief Inspector.....	Elmer E. Parkman.....	50.68
Auditor.....	George A. Colburn.....	31.07
Chief Engineer.....	John E. Goodwin.....	52.59
Assistant Engineer.....	M. R. Stackpole.....	57.37
Assistant Engineer.....	Harold L. Gerrish.....	34.43
Official Reporter.....	Ruel C. Hanks.....	40.16
Assistant Inspector.....	F. A. Dolloff.....	40.64
Stenographer.....	Ruby M. Dennis.....	24.00
Stenographer.....	Ervin Lander.....	25.00
Stenographer.....	Isabelle E. Taylor.....	24.00
Stenographer.....	Hazel Strout.....	19.50
Stenographer.....	Alice L. Barentzen.....	23.00
Steamboat Inspector.....	A. E. Fairbanks.....	*33.00
Stenographer.....	Marjorie Farnham.....	22.00
Stenographer.....	Melbourne H. MacFarlane.....	25.00

*(Is employed for about nine months of the year.)

SEA AND SHORE FISHERIES

Director.....	H. D. Crie.....	\$38.25
Clerk.....	Helen L. Davis.....	25.00
Stenographer.....	Doris N. Daggett.....	15.00

(Engineer at \$4.00 a day, Captain at \$4.00 a day, 1 Warden at \$4.60 a day, 3 Wardens at \$4.00 a day, 3 Wardens at \$3.60 a day and 19 Wardens at \$3.00 a day.)

STATE AUDITOR'S REPORT

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SECRETARY OF STATE

TITLE	NAME	AMOUNT
Secretary.....	Edgar C. Smith.....	\$76.50
Deputy.....	Ola Plummer.....	35.00
Deputy.....	Josephine B. Marshall.....	30.00
Stenographer.....	Bernice Tibbetts.....	25.00
Stenographer.....	Norma Chase.....	20.00
Stenographer.....	Elsie Meader.....	19.00

(Extra Clerks employed on Ballot Work at \$2.50 a day)

STATE AUDITOR

State Auditor.....	Elbert D. Hayford.....	\$76.50
Resident Auditor at University of Maine.....	George H. Bangs.....	57.60
Chief Accountant.....	W. E. S. Berry.....	57.69
Clerk.....	Edward D. Harwood, Jr.....	45.00
Senior Accountant.....	Ancel W. Reeves.....	57.69
Senior Accountant.....	Fred M. Berry.....	35.00
Clerk.....	C. Coburn Lawrence.....	28.84
Clerk.....	Chester A. Douglas.....	27.00
Clerk.....	Harold R. Adams.....	23.00
Clerk and Statistician.....	Alice W. Wyman.....	28.84
Clerk and Stenographer.....	Ethel M. Knowles.....	28.84
Clerk and Stenographer.....	Clara E. Drake.....	23.00
Clerk.....	Catherine M. Lowell.....	23.00
Clerk and Stenographer.....	Marion A. Kilby.....	23.00
Clerk.....	Dorothy M. Church.....	20.00
Clerk and Stenographer.....	Laura R. Hunt.....	20.00
Investigator of Enforcement of Gasoline Law.....	Louis Lachance, Jr.....	57.37

STATE COMMISSIONER OF EDUCATION

Commissioner.....	Augustus O. Thomas.....	\$95.63
Deputy Commissioner.....	B. E. Packard.....	65.02
Agent, Secondary Education.....	Vacant.....	
Agent, Unorganized Territory.....	A. W. Gordon.....	61.20
Agent, Rural Education.....	R. J. Libby.....	65.02
Clerk.....	Frederick Best.....	26.00
Clerk.....	Flora Brann.....	22.00
Clerk.....	Florence Griffiths.....	26.00
Clerk.....	Fay Hovey.....	22.00
Clerk.....	Eunice Locke.....	22.00
Clerk.....	Jennie Lyons.....	*18.00
Clerk.....	Ellen Savage.....	21.00
Clerk.....	Marian Stone.....	25.00
Clerk.....	Evelyn Wilson.....	24.00
Clerk.....	Lillian Wood.....	24.00
Clerk.....	Margaret Lewia.....	20.00
Field Supervisor, Industrial Rehabilitation.....	Leroy N. Koonz.....	48.08
Field Supervisor, Home Economics.....	Florence L. Jenkins.....	52.54
Unit Instructor Agriculture.....	Fred P. Loring.....	†49.72
State Director, Vocational Education.....	S. E. Patrick.....	‡57.37

(Normal School Payrolls averaged \$19,046.80 a month for 9 months. Instructors of Industrial Education averaged \$1,549.98 a month for 9 months.)

*Received \$208.00 during the year from Federal Funds

†Received \$200.00 during the year from Federal Funds.

‡Received \$600.00 during the year from Federal Funds.

STATE AUDITOR'S REPORT

STATE DEPARTMENT OF HEALTH

TITLE	NAME	AMOUNT
Commissioner	C. F. Kendall	\$86.07
Division Director	Elmer W. Campbell	68.85
Division Director	Alfred G. Long	70.77
Division Director	Edith L. Soule	51.64
Division Director	Dorothy Bryant	38.25
Division Director	Florence S. Choate	32.00
Assistant	Amanda L. Stoughton	51.64
Bacteriologist	Esther E. Fort	37.00
Clerk	Beatrice E. Young	30.00
Clerk	Dorothy Perkins	15.00
Clerk	Margaret Burns	16.00
Clerk	Florence E. Smith	17.00
Clerk	Amy A. Luce	17.00
Clerk	Dorothy True	14.00
Clerk	Georgia E. Jackson	20.00
Clerk	Lillian Freeman	15.00
Clerk	Hallie Harrison	15.00
Clerk	Minnie D. Morton	16.00
Clerk	Velmer Lucas	17.00
Laboratory Assistant	Chester H. Bean	23.00
Laboratory Assistant	Frances E. Folsom	25.00
Laboratory Assistant	Wilda G. Emery	20.00
Laboratory Assistant	Ethel Stackpole	15.00
Director Aroostook Test Laboratory	Margaret Herrick	38.25
District Health Officer	H. D. Worth	57.37
District Health Officer	G. H. Hutchins	63.11
District Health Officer	E. P. Goodrich	63.11
District Health Officer	J. L. Pepper	63.11
District Health Officer	L. W. Hadley	57.37
District Health Officer	B. F. Porter	57.37
District Health Officer	James W. Loughlin	63.11
Local Health Officer	City of Portland	15.30
Local Health Officer	City of Bath	15.30
Local Health Officer	Town of Sanford	15.30
Local Health Officer	Town of Rumford	15.30
Local Health Officer	City of Lewiston	9.18
Local Health Officer	City of Auburn	6.12
Local Health Officer	City of Bangor	15.30
Local Health Officer	City of Old Town	15.30
Local Health Officer	City of Waterville	15.30
Field Nurse	Florence B. Stanfield	34.43
Field Supervisor	Ferne M. Gould	38.25
Clerk	Winona Jenkins	20.00
Nutrition Specialist	Frances Nason	34.43
Field Nurse	Lauchlin MacInnes	34.43
Field Nurse	Florence E. Hayward	34.43
Field Nurse	Grace A. Lawrence	34.43
Field Nurse	Marion E. Blanchard	34.43
Field Nurse	Laura J. Best	34.43
Field Nurse	Bertha Piper	34.43
Clerk	Gertrude Farwell	14.00
Division Director	George H. Coombs	72.67
Clerk	Catherine A. Greig	16.00
Clinic Physician	Dr. H. J. Hunt	11.47

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
Clinic Puyiscian.....	Dr. L. T. Snipe.....	11.47
Clinic Physician.....	Dr. H. L. Gauvreau.....	11.47
Clinic Physician.....	Dr. G. A. Pudor.....	11.47
Clinic Physician.....	Dr. B. B. Foster.....	11.47
Laboratory Assistant.....	Aubert N. Sylvester.....	23.00

(Other Laboratory Assistants employed during the summer months at \$15.00 and \$20.00 a week and Sanitary Inspectors at \$25.00 a week.)

STATE HIGHWAY COMMISSION

Commissioner.....	Clyde H. Smith.....	\$19.23
Commissioner.....	Charles Murray.....	19.23
Commissioner.....	Edwin T. Clifford.....	19.23
Chief Engineer.....	Lucius D. Barrows.....	95.63
Superintendence of Maintenance.....	Albert J. Wiggin.....	80.00
Assistant Engineer.....	P. R. Keller.....	80.00
In Charge of Accounts.....	William A. Runnells.....	65.00
Secretary to Commission.....	Eloise Lawrence.....	35.76
Clerk.....	Roger O. Williams.....	30.00
Stenographer.....	Gertrude Drake.....	24.00
Clerk.....	Eva Enman.....	23.00
Clerk.....	Alice Currier.....	27.50
Stenographer.....	Floyde Hopkins.....	23.00
Stenographer.....	Dorothy Metcalf.....	22.00
Stenographer.....	Eleanor Kelley.....	21.00
Clerk.....	Zilphy Kinch.....	21.00
Clerk.....	Edith Emery.....	21.00
Clerk.....	Rebecca McLean.....	23.00
Stenographer.....	Josephine Whalen.....	21.00
Stenographer.....	Nellie Chase.....	20.00
Clerk.....	Eleanor Sager.....	19.00
Clerk.....	Annie M. Brown.....	19.00
Clerk.....	Mildred Eastman.....	19.00
Clerk.....	Beatrice Sargent.....	19.00
Stenographer.....	Helen Webber.....	18.00
Clerk.....	Ruth Turner.....	21.00
Clerk.....	Marian White.....	18.00
Assistant Bookkeeper.....	Florie Stuart.....	35.00
Division Engineer.....	E. L. Merrill.....	70.00
Office Engineer.....	R. M. Page.....	60.00
Draftsman.....	L. L. Alden.....	50.00
Draftsman.....	Clifford Brown.....	42.00
Draftsman.....	Russell K. Cole.....	45.00
Resident Engineer.....	E. W. Axtell.....	65.00
Resident Engineer.....	Earl L. Bartlett.....	42.00
Resident Engineer.....	J. S. Brooks.....	50.00
Resident Engineer.....	Martin W. Corcoran.....	50.00
Resident Engineer.....	E. W. Cummings.....	40.00
Resident Engineer.....	A. V. Everett.....	50.00
Resident Engineer.....	Charles Folsom.....	40.00
Resident Engineer.....	George W. Folsom.....	42.00
Resident Engineer.....	H. D. Haggett.....	50.00
Resident Engineer.....	F. M. Leonard.....	50.00
Resident Engineer.....	L. B. Litchfield.....	50.00
Resident Engineer.....	T. L. Martin.....	50.00
Resident Engineer.....	E. S. Metcalf.....	50.00
Resident Engineer.....	L. O. Norwood.....	50.00

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Resident Engineer	Paul S. Penney	50.00
Resident Engineer	E. F. Pooler	45.00
Resident Engineer	W. E. Southard	50.00
Resident Engineer	H. N. Skolfield	50.00
Resident Engineer	E. J. Smith	42.00
Resident Engineer	P. W. Varney	42.00
Resident Engineer	H. S. Weymouth	50.00
Resident Engineer	F. V. Wright	50.00
Engineer Assistant	John Alden	*21.00
Engineer Assistant	Darrell Bagley	*18.00
Engineer Assistant	Dana T. Bartlett	36.00
Engineer Assistant	Fred L. Bartlett	*24.00
Engineer Assistant	Charles L. Billings	*24.00
Engineer Assistant	Kenneth T. Brown	*30.00
Engineer Assistant	O. L. Brown	*35.00
Engineer Assistant	John E. Brown	*21.00
Engineer Assistant	Herbert A. Campbell	24.00
Engineer Assistant	Edgar Cyr	30.00
Engineer Assistant	A. H. Daigle	36.00
Engineer Assistant	J. S. Dickens	*24.00
Engineer Assistant	J. Wesley Dority	27.00
Engineer Assistant	Llewellyn L. Dow	*30.00
Engineer Assistant	Ernest Eaton	*27.00
Engineer Assistant	C. D. Edgerly	*21.00
Engineer Assistant	Clarence Ellis	*18.00
Engineer Assistant	R. C. Furber	*18.00
Engineer Assistant	Paul Giddings	*24.00
Engineer Assistant	Guy H. Hall	30.00
Engineer Assistant	Stanley G. Hall	*30.00
Engineer Assistant	H. Vance Hallett	27.00
Engineer Assistant	Clarence Hatch	30.00
Engineer Assistant	G. M. Houston	*30.00
Engineer Assistant	C. L. Hippler	24.00
Engineer Assistant	W. B. Horsman	36.00
Engineer Assistant	R. F. Johnson	24.00
Engineer Assistant	Harry I. Jones	36.00
Engineer Assistant	F. M. Landers	30.00
Engineer Assistant	F. A. LeBlanc	36.00
Engineer Assistant	Merrill E. Libby	*24.00
Engineer Assistant	Mellen C. Linscott	*27.00
Engineer Assistant	Stephen Litchfield	*30.00
Engineer Assistant	Paul B. Mansfield	36.00
Engineer Assistant	Harold Marson	24.00
Engineer Assistant	Joseph Meade	*21.00
Engineer Assistant	Sherman Mooers	*24.00
Engineer Assistant	Charles P. Morrison	*24.00
Engineer Assistant	George E. Murch	*36.00
Engineer Assistant	L. H. Norwood	15.00
Engineer Assistant	Elmer Penley	*21.00
Engineer Assistant	James K. Pennell	*30.00
Engineer Assistant	Sylvester Poor	36.00
Engineer Assistant	Egerton B. Sawtelle	*36.00
Engineer Assistant	George Severy	*21.00
Engineer Assistant	David A. Smith	36.00
Engineer Assistant	George B. Smith	*21.00
Engineer Assistant	Evans A. Strout	42.00

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
Engineer Assistant.....	L. E. St. Pierre.....	36.00
Engineer Assistant.....	Chester H. Teel.....	*27.00
Engineer Assistant.....	L. P. Theriault.....	*21.00
Engineer Assistant.....	Cushing True.....	*21.00
Engineer Assistant.....	Louis B. Varney.....	*15.00
Engineer Assistant.....	James B. Waldron.....	*21.00
Engineer Assistant.....	Carl H. Wardwell.....	*36.00
Engineer Assistant.....	E. A. Webber.....	36.00
Engineer Assistant.....	Ralph S. Webster.....	*45.00
Engineer Assistant.....	E. S. Welch.....	21.00
Engineer Assistant.....	Ralph G. Whitney.....	*30.00
Engineer Assistant.....	Chester Worthylake.....	30.00
Engineer Assistant.....	Harvard Young.....	36.00
Superintendent.....	S. D. Rice.....	*60.00
Superintendent.....	W. C. Washburn.....	*48.00
Superintendent.....	E. W. Edgerley.....	*42.00
Superintendent.....	W. S. Barton.....	*48.00
Superintendent.....	A. F. Rourke.....	75.00
Superintendent.....	J. P. Whitney.....	*48.00
Superintendent.....	L. W. Smiley.....	*60.00
Superintendent.....	H. A. Day.....	*39.00
Bridge Engineer.....	Llewellyn N. Edwards.....	90.00
Assistant to Bridge Engineer.....	Max L. Wilder.....	75.00
Stenographer.....	Dorothy Dinsmore.....	22.00
Designer.....	George F. H. Bragdon.....	65.00
Designer.....	Clarence L. Partridge.....	50.00
Designer.....	E. A. McLean.....	50.00
Draftsman.....	Vaughn B. Everett.....	40.00
Draftsman.....	E. Leith Chase.....	40.00
Draftsman.....	James Ferguson.....	34.61
Draftsman.....	Nadim Farra.....	34.61
Resident Engineer.....	H. E. Towne.....	55.00
Resident Engineer.....	A. D. MacDonnell.....	50.00
Resident Engineer.....	Andrew Adams.....	50.00
Resident Engineer.....	Henry L. Doten.....	45.00
Resident Engineer.....	C. H. McNally.....	45.00
Resident Engineer.....	Oral G. King.....	45.00
Resident Engineer.....	Phillip E. Woods.....	45.00
Resident Engineer.....	B. E. Leighton.....	45.00
Survey Engineer.....	W. B. Thomas.....	34.61
Inspector.....	Howard L. Rogers.....	40.00
Inspector.....	Herbert H. Sawyer.....	40.00
Inspector.....	C. L. English.....	40.00
Inspector.....	Trygve Heistad.....	40.00
Inspector.....	G. Lewis Johnson.....	40.00
Inspector.....	J. Albert Redlon, Jr.....	34.61
Inspector.....	E. E. Blackwell.....	34.61
Inspector.....	Arnold B. Porter.....	34.61
Inspector.....	Henry G. Howard.....	34.61
Inspector.....	A. L. Grubb.....	34.61
Inspector.....	Robert M. Harbeck.....	34.61
Inspector.....	Earl F. Bennett.....	34.61
Inspector.....	William J. Kirk.....	*34.61
Inspector.....	Wallace Blake.....	34.61
Inspector.....	George W. Stangel.....	34.61
Inspector.....	Frank M. Taylor.....	34.61

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Inspector.....	E. L. Woodis.....	30.00
Inspector.....	W. H. Bradford.....	30.00
Inspector.....	Robert M. Vickery.....	*24.00
Survey Assistant.....	J. A. Veech.....	*24.00
Survey Assistant.....	Harris J. Cox.....	*24.00
Survey Assistant.....	Horace A. Pratt.....	24.00
Superintendent.....	H. A. Brawn.....	66.00
Superintendent.....	S. E. Boss.....	48.00
Superintendent.....	H. L. Greenleaf.....	45.00
Superintendent.....	L. J. Bragdon.....	45.00
Superintendent.....	C. A. Whitten.....	45.00
Superintendent.....	Ralph L. Watts.....	42.00
Superintendent.....	R. G. Austin.....	42.00
Superintendent.....	H. E. Russell.....	42.00
Superintendent.....	C. P. Roberts.....	42.00
Superintendent.....	Alton W. Blaisdell.....	42.00
Superintendent.....	Sylvester Welts.....	40.50
Special Agent.....	Samuel Smith.....	40.00
Tariff Manager.....	Frank J. McArdle.....	19.12

*Not employed for entire time.

AUTO REGISTRATION DEPARTMENT

Deputy Secretary of State.....	Mary Agnes Murphy.....	35.00
Deputy Secretary of State.....	Jane Faulkner.....	27.25
Cashier.....	Charles W. Horton.....	42.07
Branch Clerk.....	Dorothy Mack.....	27.50
Branch Clerk.....	M. Hazel Beane.....	27.50
Branch Clerk.....	Susan Murphy.....	27.50
Bookkeeper.....	Helen McGregor.....	27.50
Shipping Clerk.....	Stanley Douglas.....	25.00
Assistant Chief Clerk.....	Goldie Brooks.....	22.25
Financial Responsibility Clerk.....	Frances Murphy.....	20.00
Stenographer.....	Clarissa Vinal.....	20.00
Chief Certificate Clerk.....	Sarah Tuell.....	20.00
Chief File Clerk.....	Alga Towle.....	20.00
Registration Clerk.....	Flora Savage.....	20.00
Registration Clerk.....	Edith Black.....	20.00
Registration Clerk.....	Vida Oxner.....	20.00
Registration Clerk.....	Eleanor Connor.....	20.00
Assistant Bookkeeper.....	Marion King.....	19.00
Assistant Bookkeeper.....	Ellen Cunningham.....	19.00
Registration Clerk.....	Gladys C. Brown.....	19.00
Stenographer.....	Evelyn Lapham.....	18.00
Typist.....	Francis M. Parker.....	18.00
Assistant Certificate Clerk.....	Muriel Douglas.....	17.00
Assistant Bookkeeper.....	Maude Rogers.....	17.00
Assistant Bookkeeper.....	Florence D. Haines.....	17.00
Assistant File Clerk.....	Hazel Teague.....	17.00
Assistant File Clerk.....	Marjorie Seigars.....	17.00
Refund Clerk.....	Evelyn Wilson.....	17.00
Refund Clerk.....	Dorothy Minchin.....	17.00
Refund Clerk.....	Florence Leighton.....	17.00
Typist.....	Margaret Lynch.....	17.00
Registration Clerk.....	Winona W. Paxton.....	17.00

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
Assistant File Clerk	Angela Upham	15.00
Typist	Florence Quigg	15.00
Typist	Marion Goldberg	15.00
Typist	Elizabeth McPhail	15.00
Typist	Eileen Bechard	15.00
Typist	Mildred Wyman	15.00
Assistant Shipping Clerk	James Fleming	15.00
Assistant Shipping Clerk	J. F. Ashford	15.00
Registration Agent	Edward Allen	32.00
Registration Agent	Joshua Sweetser	32.00
Registration Agent	B. F. Fowler	32.00
Registration Agent	J. A. Adams	32.00
Registration Agent	Walter S. Ladd	32.00

STATE HIGHWAY POLICE

Chief	James W. Hanson	\$47.81
Captain	Wm. P. Hancock	42.07
Captain	Jos. F. Young, Jr.	42.07
Lieutenant	Sidney M. Frost	38.25
Lieutenant	Marion E. Jewell	38.25
Lieutenant	Levi R. Flint	38.25
Lieutenant	Arthur W. Cushman	38.25
Chief Clerk	Violet E. Ward	25.00
Stenographer	Virginia Martin	14.00
Sergeant	William H. Burgess	32.00
Sergeant	Frank R. Hall	32.00
Sergeant	J. W. Littlefield	32.00
Sergeant	J. Austin McKeen	32.00
Sergeant	Leon P. Shepard	32.00
Sergeant	G. Colby Wardwell	32.00
Sergeant	Robert B. Watts	32.00
Sergeant	Daniel O'Connell	32.00
Patrolman	Harold B. Carson	32.00
Patrolman	Earle S. Chase	32.00
Patrolman	Merle E. Cole	32.00
Patrolman	Anson C. Dorr	32.00
Patrolman	George L. Dyer	32.00
Patrolman	Tristram Eaton	32.00
Patrolman	Malon D. Ellis	32.00
Patrolman	George Fowler	32.00
Patrolman	Wm. E. Gibson	32.00
Patrolman	Paul Hamilton	32.00
Patrolman	Geo. V. Jewett	32.00
Patrolman	J. Edward Marks	32.00
Patrolman	Llewellyn Ouellette	32.00
Patrolman	Charles E. Patton	32.00
Patrolman	Granville Sémans	32.00
Patrolman	Eugene Stevens	32.00
Patrolman	Lloyd F. Sewall	32.00
Patrolman	Harry L. Thompson	32.00
Patrolman	Laurence C. Upton	32.00
Patrolman	Carl C. Wibe	32.00
Patrolman	George Wood	32.00
Patrolman	Alton Wyman	32.00
Patrolman	James L. Young	32.00

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Patrolman	Joel LeBell	32.00
Summer Officer	Ernest Hasson	28.00
Summer Officer	Roswell Hamilton	28.00
Summer Officer	Charles F. Marks	28.00
Summer Officer	Walter Omar	28.00
Summer Officer	Ernest Scott	28.00
Summer Officer	Harry Dennison	28.00
Summer Officer	Malcolm O'Brien	28.00
Summer Officer	Raymond Weymouth	28.00
Summer Officer	Arthur O. Willey	28.00
Summer Officer	Stuart F. Anderson	25.00
Summer Officer	Arthur H. Ashmore	25.00
Summer Officer	George P. Beckett	25.00
Summer Officer	Linwood N. Carroll	25.00
Summer Officer	Elmore L. Hanscom	25.00
Summer Officer	Basil P. Huntress	25.00
Summer Officer	Harold F. Ham	25.00
Summer Officer	Samuel J. Michaud	25.00
Summer Officer	James C. McClellan	25.00
Summer Officer	Daniel Pray	25.00
Summer Officer	Oscar R. Saunders	25.00
Summer Officer	George I. Shaw	25.00
Summer Officer	Frank C. Wing	25.00
Summer Officer	Chase E. Stone	25.00
Night Desk Clerk	Frank S. Averill	20.00

SUPERINTENDENT OF PUBLIC BUILDINGS

Superintendent	Charles E. Dustin	\$52.59
Mechanic	Harry F. Merrill	35.00
Clerk	Bernice Parker	24.00
Clerk	Hazel Brown	18.00
Telephone Operator	Clara Wilder	20.00
Telephone Operator	Melissa Farnham	20.00
Mail Carrier	John Brown	25.00
Mail Carrier	John Pye	25.00
Night Watchman	Arthur McCausland	23.07
Night Watchman	Ernest Meader	23.07
Night Watchman	Harold Grimes	23.07
Janitress	Abbie Thayer	13.00
Janitress	Nellie Dawes	13.00
Janitress	Rose Meader	13.00
Janitress	Irene Gill	13.00
Janitress	Bertha Littlefield	13.00
Elevator Operator	Charles E. Haskell	19.23
Blaine House Gardener	Raymond Kimball	25.00
Garageman	Sherman Hallowell	28.84
Fireman	J. Frank Meigs	24.00
Janitor	Frank Talpey	21.15
Janitor	Ralph York	21.15
Janitor	Daniel Lynch	19.23
Janitor	Joseph Wilson	19.23
Janitor	J. A. Norton	19.23
Janitor	Herbert Davidson	19.23
Janitor	Norman Moody	19.23
Janitor	Alton Creamer	19.23

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
Janitor.....	William J. Luce.....	19.23
Janitor.....	Russell Snow.....	19.23
Janitor.....	Gilbert L. Morrill.....	19.23
Blaine House Help.....	Ethel Tapley.....	17.50
Blaine House Help.....	Mary Stevens.....	19.00
Blaine House Help.....	Abbie Thayer.....	7.00
Blaine House Help.....	Marguerite Tapley.....	15.00

(Extra Help for Blaine House employed by the hour)

SUPREME JUDICIAL AND SUPERIOR COURTS

Justice, Supreme Judicial Court.....	Scott Wilson.....	\$153.00
Justice, Supreme Judicial Court.....	Warren C. Philbrook.....	153.00
Justice, Supreme Judicial Court.....	Guy H. Sturgis.....	153.00
Justice, Supreme Judicial Court.....	Charles J. Dunn.....	153.00
Justice, Supreme Judicial Court.....	Luere B. Deasy.....	153.00
Justice, Supreme Judicial Court.....	Charles P. Barnes.....	153.00
Justice, Supreme Judicial Court.....	Norman L. Bassett.....	153.00
Justice, Supreme Judicial Court.....	William R. Pattangall.....	153.00
Judges, Superior Courts:		
Androscoggin County.....	Harry Mansur.....	114.75
Cumberland County.....	Arthur Chapman.....	114.75
Kennebec County.....	William H. Fisher.....	114.75
Penobscot County.....	George H. Worster.....	114.75
Reporter of Decisions.....	Edward S. Anthoine.....	51.64
Stenographer.....	Cecil Clay.....	47.81
Stenographer.....	William H. Cornforth.....	47.81
Stenographer.....	John A. Hayden.....	47.81
Stenographer.....	Fred L. Hayden.....	47.81
Stenographer.....	Fred L. Wilson.....	47.81
Stenographer.....	Fred S. Rand.....	47.81
Stenographer.....	Arthur H. Whitman.....	47.81
Stenographer.....	Samuel H. Carter.....	47.81
Active Retired Justice.....	Albert M. Spear.....	114.75
Active Retired Justice.....	John A. Morrill.....	114.75
Active Retire Justice.....	Fred Emery Beane.....	86.07
Active Retired Justice.....	Henry W. Oakes.....	86.07

TREASURER OF STATE

Treasurer.....	W. S. Owen.....	\$57.37
Deputy Treasurer.....	L. H. Winship.....	62.15
Chief Clerk.....	Grace E. Wheeler.....	35.00
Cashier.....	Elizabeth G. Parker.....	35.00
Wild Land Clerk.....	Harriet G. Eastman.....	30.00
Clerk, Bonds and Coupons.....	Elizabeth L. Hunt.....	27.00
Bookkeeper.....	Mary P. Rideout.....	27.00
Bank Clerk.....	Grace M. Maddocks.....	27.00
Assistant Bank Clerk.....	Francena M. Overlock.....	25.00
Accountant.....	Myrtle A. Pye.....	21.00
Warrant Clerk.....	Ruth A. Tyler.....	17.00

AUGUSTA STATE HOSPITAL

Superintendent.....	F. C. Tyson, M.D.....	\$66.93
Assistant Superintendent.....	F. R. Carter, M.D.....	47.81
Physician.....	H. Elkins, M.D.....	42.07

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Physician.....	H. Marquardt, M.D.....	38.25
Physician.....	I. Newman, M.D.....	38.25
Dentist.....	Dr. W. G. Thomas.....	22.95
Steward and Treasurer.....	S. N. Tobey.....	47.81
Matron and Dietitian.....	Abbie N. Paulson.....	28.69
Superintendent of Nurses.....	Effie Mott Inch.....	30.60
Social Worker.....	Mary M. Adams.....	22.95
Clerk.....		18.50
Clerk.....		16.00
Clerk.....		15.00
Stenographer.....		18.50
Stenographer.....		16.00
Stenographer.....		13.00
2 Stenographers at \$12.00.....		24.00
2 Telephone Operators at \$12.00.....		24.00
Industrial Teacher.....		18.00
6 Nurses at \$18.00.....		108.00
2 Nurses at \$12.00.....		24.00
5 Nurses at \$11.00.....		55.00
3 Nurses at \$10.00.....		30.00
Supervisor.....		20.00
Supervisor.....		18.50
4 Superiors at \$18.00.....		72.00
2 Supervisors at \$16.00.....		32.00
Matron.....		10.00
2 Attendants at \$16.00.....		32.00
10 Attendants at \$15.00.....		150.00
26 Attendants at \$14.00.....		364.00
24 Attendants at \$12.00.....		288.00
27 Attendants at \$10.00.....		270.00
5 Attendants at \$8.00.....		40.00
Attendant.....		11.00
2 Waitresses at \$10.00.....		20.00
6 Waitresses at \$8.00.....		48.00
4 Maids at \$8.00.....		32.00
Maid.....		7.00
Maid.....		3.00
Chef.....		25.00
Baker.....		25.00
2 Bakers at \$15.00.....		30.00
2 Cooks at \$20.00.....		40.00
Cook.....		18.00
Cook.....		16.00
2 Cooks at \$14.00.....		28.00
3 Cooks at \$12.00.....		36.00
2 Cooks at \$10.50.....		21.00
Help in Mending Room.....		10.00
2 Porters at \$15.00.....		30.00
2 Porters at \$10.25.....		20.50
3 Porters at \$10.00.....		30.00
Seamstress.....		14.00
4 Seamstresses at \$10.00.....		40.00
Marking Room Assistant.....		12.00
Laundry Superintendent.....		18.00
Laundress.....		12.00
Laundress.....		10.00

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
8 Laundresses at \$8.00		64.00
Charge of Greenhouse		18.00
Farm Superintendent		28.69
Farmer		14.00
Gardener		18.00
Gardener		13.00
Poultryman		18.00
Dairyman		18.00
3 Dairymen at \$14.00		42.00
Dairyman		12.00
Night Watchman		15.00
Chauffeur		17.00
Chauffeur		14.00
Expressman		14.00
Tractor Driver		15.00
Driver		16.00
Teamster		13.00
3 Teamsters at \$12.00		36.00
Upholsterer		18.00
Barber		14.00
Blacksmith		18.00
Shoemaker		8.00
Steamfitter		18.00
Engineer		30.00
Engineer		18.00
5 Firemen at \$16.00		80.00
Master Mechanic		24.00
2 Carpenters at \$21.00		42.00
Carpenter		12.00
Painter		21.00
2 Painters at \$15.00		30.00
Plumber		21.00
Plumber		18.00
Mason		40.80

BANGOR STATE HOSPITAL

Superintendent	Dr. C. J. Hedin	\$66.93
1st Assistant Physician	Dr. E. W. Russell	42.07
Assistant Physician	Dr. M. E. Witte	38.25
Assistant Physician	Dr. A. L. Ducharme	34.43
Dentist	H. A. Lichtenstein	28.69
Social Worker	Eileen Matchett	21.00
Dietitian and Matron	Charlotte Newell	20.00
Occupational Therapist	Nettie Reeves	25.00
Clinical Assistant	Dr. Sylvia Savard	18.00
Superintendent of Nurses	Mary Collins	30.60
Steward and Treasurer	William Thompson	47.81
4 Telephone Operators at \$10.00		40.00
Bookkeeper		20.00
4 Clerks and Stenographers at \$12.00		48.00
5 Supervisors at \$21.00		105.00
Supervisor		18.00
Supervisor		17.00
Nurse		20.00
2 Nurses at \$18.00		36.00

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
5 Nurses at \$15.00		75.00
2 Nurses at \$12.00		24.00
2 Nurses at \$11.00		22.00
13 Nurses at \$10.00		130.00
6 Attendants at \$14.00		84.00
26 Attendants at \$12.00		312.00
21 Attendants at \$10.00		210.00
Waitress		10.00
3 Waitresses at \$9.00		27.00
4 Waitresses at \$8.00		32.00
Maid		9.00
4 Maids at \$8.00		32.00
Laundress		10.00
Laundress		9.00
5 Laundresses at \$8.00		40.00
Laundryman		22.00
Laundryman		14.00
Chef		20.00
Cook		17.00
2 Cooks at \$12.00		24.00
Baker		20.00
Baker		15.00
4 Kitchen Helpers at \$12.00		48.00
Porter		12.00
2 Porters at \$10.00		20.00
Seamstress		14.00
Seamstress		10.00
Florist		14.00
Gardener		17.00
Farmer		12.00
Farmer		10.00
6 Laborers at \$12.00		72.00
Laborer		10.00
2 Truck Drivers at \$15.00		30.00
3 Teamsters at \$12.00		36.00
Chauffeur		15.00
Storekeeper		20.00
Engineer		30.00
Engineer		20.00
Engineer		16.00
3 Fireman at \$16.00		48.00
Barber		14.00
2 Carpenters at \$24.00		48.00
2 Carpenters at \$21.00		42.00
Painter		20.00
2 Painters at \$14.00		28.00
Mason		25.00
Steamfitter		22.00
Plumber		22.00
Upholsterer		20.00
BATH MILITARY AND NAVAL ORPHAN ASYLUM		
Matron	Louise R. Staples	\$25.00
Physician	Dr. S. S. Mullin	6.74
Bookkeeper		14.00

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
Housekeeper.....		15.00
Nurse.....		14.00
Cook.....		18.00
Cook.....		10.00
Housemaid.....		10.00
Janitor.....		18.50
Seamstress.....		12.00
Seamstress.....		9.00
Laundress.....		10.00
Laundress.....		4.00

CENTRAL MAINE SANATORIUM

Superintendent.....	John F. Shaw, MD.....	\$57.37
Assistant Superintendent.....	Dr. Wm R. Tymms.....	38.25
Steward and Treasurer.....	G. L. Woodworth.....	25.00
Occupational Therapist.....	Ronald LaChance.....	11.53
Stenographer.....		18.00
Stenographer.....		12.00
Stenographer.....		9.23
Teacher.....		15.00
Telephone Operator.....		5.00
Superintendent of Nurses.....		23.07
Nurse.....		20.76
12 Nurses at \$17.30.....		207.60
Housekeeper.....		17.30
Waitress.....		12.00
Maid.....		9.00
17 Maids at \$8.00.....		136.00
Moving Picture Operator.....		6.00
Chef.....		34.61
Cook.....		20.00
4 Kitchen Assistants at \$10.38.....		41.52
3 Dishwashers at \$10.38.....		31.14
Dishwasher.....		8.07
2 Orderlies at \$13.84.....		27.68
Porter.....		11.53
Laboratory Helper.....		17.30
Engineer.....		23.07
5 Firemen at \$11.53.....		57.65
Carpenter.....		23.07

MAINE SCHOOL FOR THE DEAF

Principal.....	Elizabeth R. Taylor.....	\$53.55
Assistant Principal.....	Louise T. Young.....	50.00
Matron.....		28.50
Teacher.....		35.00
Teacher.....		37.50
Teacher.....		31.25
5 Teachers at \$30.00.....		150.00
Teacher.....		26.25
Teacher.....		25.00
Supervisor and Manual Training Teacher.....		22.50
Supervisor and Sewing Teacher.....		10.00
Supervisor and Cooking Teacher.....		10.00
Supervisor.....		10.00

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Supervisor.....		9.00
Bookkeeper.....		25.00
Physician.....		12.50
Cook.....		15.00
2 Kitchen Workers and Scrubbers at \$9.00.....		18.00
Scrubber.....		8.00
General Worker.....		8.00
Maid.....		9.00
Printer.....		9.00
Watchman.....		25.00
Carpenter.....		25.00
Engineer.....		28.00

(These rates are on a basis of a 10 month period.)

MAINE STATE PRISON

Warden.....	G. A. Buker.....	\$57.37
Deputy Warden.....	Lawrence J. Colgan.....	43.03
Clerk.....		34.43
Clerk.....		15.00
Stenographer.....		20.00
Physician.....		9.62
Dentist.....		9.62
Chaplain.....		5.77
Superintendent Carriage Department.....		34.00
Superintendent Harness Department.....		34.00
Assistant, Harness Department.....		30.00
Superintendent of Farm.....		23.69
Commissary.....		34.00
Captain of Guard.....		30.00
Disciplinarian.....		23.00
Chef.....		30.00
Engineer.....		34.00
2 Engineers at \$27.00.....		54.00
4 Guards at \$25.00.....		100.00
20 Guards at \$23.00.....		460.00
Salesman.....		5.00

NORTHERN MAINE SANATORIUM

Superintendent.....	Loren F. Carter.....	\$52.59
Assistant Superintendent.....	Jacob Shapiro.....	38.25
Dietitian.....	Marguerite Reynolds.....	23.08
Bookkeeper.....		12.00
Teacher.....		15.00
Stewardess.....		25.00
Superintendent of Nurses.....		23.08
11 Nurses at \$18.46.....		203.06
3 Attendants at \$11.54.....		34.62
10 Maids at \$10.00.....		100.00
5 Waitresses at \$10.00.....		50.00
Chef.....		28.85
Cook.....		11.54
2 Dishwashers at \$10.00.....		20.00
Engineer.....		17.31
Fireman.....		13.84
Fireman.....		11.54

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
General Utility Man.....		11.54
Laundryman.....		17.31
Laundress.....		11.54

POWNAI STATE SCHOOL

Superintendent and Treasurer.....	S. E. Vosburgh, M.D.....	\$66.93
Assistant Physician.....	John H. Anderson, M.D.....	36.34
Assistant Physician.....	N. S. Kupelian, M.D.....	42.07
Community Service Worker.....	Georgia Gray.....	17.00
Dietitian.....	Ruth P. Vosburgh.....	28.69
Chief Clerk.....		24.00
Bookkeeper.....		15.00
Bookkeeper.....		14.00
2 Stenographers at \$13.00.....		26.00
2 Telephone Operators at \$13.00.....		26.00
Manual Training Instructor.....		25.00
Manual Training Instructor.....		20.00
2 Teachers at \$18.00.....		36.00
4 Teachers at \$15.00.....		60.00
Teacher.....		12.00
Supervisor.....		16.00
Supervisor.....		15.00
Seamstress.....		13.00
Matron.....		23.00
Matron.....		15.00
3 Matrons at \$14.00.....		42.00
4 Matrons at \$13.00.....		52.00
3 Attendants at \$14.00.....		42.00
11 Attendants at \$13.00.....		143.00
13 Attendants at \$12.00.....		156.00
14 Attendants at \$11.00.....		154.00
5 Attendants at \$10.00.....		50.00
Chef.....		18.00
Cook.....		15.00
7 Cooks at \$13.00.....		91.00
Laundress.....		13.00
Laundress.....		10.00
Storekeeper.....		17.00
Storekeeper.....		15.00
Night Watchman.....		14.00
Blacksmith.....		20.00
Mason.....		20.00
Plumber.....		19.00
Tinsmith.....		20.00
Engineer.....		32.00
Engineer.....		19.00
Engineer.....		13.00
2 Firemen at \$15.00.....		30.00
Fireman.....		14.00
Farmer.....		30.60
Farmer.....		12.00
Farmer.....		11.00
Gardener.....		14.00
Poultryman.....		16.00
Herdsmen.....		18.00

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Herdsmen		13.00
Driver		15.00
Teamster		14.00
Teamster		13.00
Teamster		12.00
Truckdriver		15.00
Truckdriver		13.00
Painter		19.00
Carpenter		23.00
2 Carpenters at \$20.00		40.00
Carpenter		17.00

STATE REFORMATORY FOR MEN

Superintendent	Elmer B. Pratt	\$47.81
Assistant Superintendent	Preston F. Welch	28.69
Physician	Dr. C. F. Parker	14.34
Bookkeeper		17.21
Chaplain		5.00
Sewing Room Matron		5.00
Parole Officer		28.69
3 Senior Instructors at \$22.95		68.85
5 Junior Instructors at \$17.21		86.05
Watchman		13.38
Brickmaker		40.00

STATE REFORMATORY FOR WOMEN

Superintendent	Mary W. Libby	\$31.56
Physician	Dr. O. J. Caza	17.21
Teacher		13.00
Parole Officer		24.86
Nurse		17.21
Nurse		12.00
Bookkeeper		15.00
Matron		17.21
Matron		13.38
Matron		13.00
3 Matrons at \$11.47		34.41
3 Matrons at \$10.51		31.53
2 Matrons at \$8.00		16.00
Farm Manager		19.12
2 Farmers at \$17.21		34.42
Engineer		21.00
Laborer		18.00

STATE SCHOOL FOR BOYS

Superintendent	Charles Dunn, Jr.	\$42.07
Assistant Superintendent	Grace E. Dunn	17.31
Physician	Dr. Thomas A. Foster	11.54
Stenographer		10.38
Bookkeeper		15.00
Teacher		12.00
3 Teachers at \$10.00		30.00
Cottage Master		14.61

STATE AUDITOR'S REPORT

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TITLE	NAME	AMOUNT
3 Cottage Masters at \$12.69		38.07
4 Cottage Matrons at \$7.69		30.76
Housekeeper		6.00
Housekeeper		5.50
Steward		14.42
Cook		12.00
Watchman		10.00
Superintendent Sewing Room		6.00
Superintendent Laundry		6.00
Superintendent Dairy		6.00
Herdsmen		18.00
Farm Teamster		18.00
Farm Teamster		11.54
Driver		10.00
Engineer		15.00

STATE SCHOOL FOR GIRLS

Superintendent	Edward W. Webber	\$28.69
Assistant Superintendent	Emma L. Frost	14.42
Resident Physician	Frieda E. Lippert, M.D.	28.69
Stenographer		12.00
Bookkeeper		12.00
2 Nurses at \$15.00		30.00
2 Teachers at \$15.00		30.00
2 Teachers at \$13.50		27.00
4 Matrons at \$15.00		60.00
3 Matrons at \$14.00		42.00
Matron		13.50
4 Matrons at \$12.00		48.00
Matron		11.00
Parole Officer		14.42
Supply Officer		10.58
Mechanic		21.00
Fireman		21.00
Third Man		19.00

WESTERN MAINE SANATORIUM

Superintendent	Lester Adams	\$52.59
Assistant Superintendent	Dr. Jane G. Stone	38.25
Steward and Treasurer	Geo. P. Coffin	25.00
Bookkeeper		18.00
Stenographer		10.38
Superintendent of Nurses		23.08
Nurse		20.76
8 Nurses at \$17.30		138.40
Nurse		13.85
Nurse		15.00
2 Nurses at \$11.54		23.08
Teacher		23.08
Teacher		15.00
Attendant		11.54
2 Attendants at \$9.23		18.46
Technician		17.30
Chef		34.61

STATE AUDITOR'S REPORT

TITLE	NAME	AMOUNT
Cook		20.00
Cook		13.85
Waitress		11.54
Waitress		9.23
5 Waitresses at \$8.00		40.00
11 Maids at \$8.00		88.00
Orderly		15.00
Farm Superintendent		28.85
7 Farmers at \$11.54		80.78
Gardener		15.00
Gardener		11.54
Herdsmen		13.85
Housekeeper		14.42
2 Dishwashers at \$9.23		18.46
2 Kitchen Helpers at \$9.23		18.46
Storeman		11.54
Mechanic		23.08
Carpenter		27.00
Carpenter		11.54
Painter		17.30
Watchman		11.54
2 Fireman at \$13.85		27.70
Assistant Engineer		13.85
Truck Driver		13.85
Laundryman		13.85
Laundryman		9.23
Laundress		9.23
Stage Driver		11.54

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