

# MAINE STATE LEGISLATURE

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**PUBLIC DOCUMENTS**

OF THE

**STATE OF MAINE**

BEING THE

**REPORTS**

OF THE VARIOUS

**PUBLIC OFFICERS  
DEPARTMENTS AND  
INSTITUTIONS**

FOR THE TWO YEARS

**JULY 1, 1926 - JUNE 30, 1928**

STATE OF MAINE

Eleventh Report  
of the  
STATE AUDITOR



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	Federal Rehabilitation of Industrial Cripples ..	1,240.87
	<u>*495,435.58</u>	Federal Vocational Education .....	49,413.06
Tax on Corporations .....	35,523.85	Tax on Bank Stock, 1927 .....	230,814.12
Tax on Express Companies .....	652.47	Dog Licenses to be Refunded, 1928 Account...	13,030.46
Tax on Insurance Companies .....	29.37	Appropriation and Provision Suspense, 1928...	636,152.00
Tax on Loan and Building Associa-			
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>

## 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 Cannerns Mutual Insurance Co. ....	11,000.00	Maine Cannerns 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, Pruyun Co. ....	5,000.00	Finch, Pruyun & 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>



## 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
		<hr/>
		\$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
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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		
			<hr/>
		\$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
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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	
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(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		
			<hr/>
		\$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	
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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
<b>War Bond Sinking Fund:</b>		
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
<b>Maine Teachers' Retirement Association, Cash</b>		2,307.60
<b>County Taxes:</b>		
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

STATE AUDITOR'S REPORT

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

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

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

Total Bonded Debt .....		<u>\$20,104,300.00</u>
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## 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 .....

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

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
<hr/>		
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
<hr/>		
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

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
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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	1,000.00
John Prescott Fund, Western Maine Sanatorium.	
Represented by two Liberty Loan Bonds for	1,000.00
Brown Company Fund, Western Maine Sanatorium.	
Represented by Brown Company Stock...	1,000.00
Western Maine Sanatorium Fund.	
Represented by Deposit in Kineo Trust Co.,	
Milo Branch .....	2,874.72
Lands Reserved for Public Uses, First Mortgage 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
	<hr/>
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

## 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	27,029.37		27,029.37
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 AUDITOR'S 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		1,682.33	
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	

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*	280,284.89
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	

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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STATE AUDITOR'S REPORT

	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*	120,273.04
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

	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	

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

	Income	Expense	Cash Receipts	Cash Expenditures
<b>Warrants Outstanding:</b>				
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 .....		694.29
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 Expenses .....	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 Widows 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 Anniversary .....	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

Veneral 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

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.



## STANDING OF APPROPRIATIONS

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
<b>ADJUTANT GENERAL</b>			
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 Army, 1926.....	14.38		
Publication of Grand Army Records, 1926.....	248.00		
<b>ATTORNEY GENERAL</b>			
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		
<b>BANK COMMISSIONER</b>			
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		
<b>BOARD OF PRISON COMMISSIONERS</b>			
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		
<b>BOARD OF STATE ASSESSORS</b>			
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		
<b>BONDS</b>			
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.....			281,000.00
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	2,320.45 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	

## 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
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	

## 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
		\$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	848.79 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		
Balance from 1926 .....	951.36	506.00	
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	
.....		406.08	.....	406.08	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	230.25 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 .....	143,815.28	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

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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.
		\$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	153,451.22 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	86.39 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
		15,365.03		15,365.03	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	
					700.00 to 1928
	26.03	116.73		116.73	9.35 to 1928
		11,916.60		11,916.60	83.40 to 1928
	19.00	2,419.00		2,419.00	
	1,267.65	6,568.98		6,568.98	1,198.67 to 1928
					500.00 to 1928
		179.98	222.49	402.47	
	21.15	656.88	277.17	934.05	
		280.69	51.43	332.12	
					500.00 lapsed
		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
					43.60 } lapsed
		2,149.04		2,149.04	508.96 to 1928
		1,998.64		1,998.64	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		
Old Forts, Bal. from 1926.....	844.58	\$230.00	
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		
Balance from 1926.....	25,825.39		
Water Resources.....	5,000.00	35.50	600.00
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		

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
.....	\$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
.....	.....	.....	3,740.21	3,740.21	500.00 lapsed
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	865.27 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 Law's.....	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		

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
	\$1,000.00	\$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
					.33 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	\$2,453.50 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 }*
					6,655.44 } to 1928
		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		
Parsonsfeld 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		
Veneral 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
Venerable 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.....	1.38		
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
					500.00 to 1928
		738.76		738.76	11.24 to 1928
		843.66		843.66	156.34 to 1928
		500.00		500.00	
		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		
Hermion 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		
Thordike 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		

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

## 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
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 .....	14.84		
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		

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

## 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
Enfield-Howland Bridge, Balance from 1926....	\$307.38..		
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..		
Mattawankeag 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-Edgcomb 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.....	400,439.30		
Balance from 1926.....	348,604.14	977.46	337,316.71
Bath State Ferry, Bal. from 1926.....	2,824.62	109,772.78	
Compensation for Injuries Received.....		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	87.34 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

## 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
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

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	
\$1,930.33	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
		1,168.23	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	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.....			
<b>MAINE SCHOOL FOR THE DEAF</b>			
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		
<b>CENTRAL MAINE SANATORIUM</b>			
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
<b>MAINE STATE PRISON</b>			
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		
<b>NORTHERN MAINE SANATORIUM</b>			
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		
<b>POWNAW STATE SCHOOL</b>			
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

## 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
		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



STANDING OF APPROPRIATIONS—*Continued*

July 1, 1926 to June 30, 1927

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1926 Balances	Cash Income	Transfers
<b>Additions to Administration Building,</b> 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		
<b>WARRANTS OUTSTANDING</b>			
Railroad and Telegraph Tax.....	28.34		
State School Fund.....	913.07		363.00
<b>Total Appropriation Accounts.....*</b>	<b>\$13,693,106.69</b>	<b>\$7,920,977.29</b>	<b>\$5,806,312.57</b>
<b>Income Accounts not credited to Appropriations.....</b>		<b>15,512,846.26</b>	<b>15,046.57</b>
<b>Totals.....</b>	<b>\$13,693,106.69</b>	<b>\$23,433,823.55</b>	<b>\$5,821,359.14</b>

## 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

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
		\$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  
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 Companies			
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	
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Salary and Clerk Hire, 1926			
Commissioner .....	\$55.14		
Deputy .....	33.08		
Examiners .....	311.25		
Clerk Hire .....	18.00	417.47	
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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
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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

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 .....	13.05	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

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

## STATE AUDITOR'S REPORT

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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	



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	46.06
Sagadahoc Agricultural & Hor-	

ticultural 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	

## STATE AUDITOR'S REPORT

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

## STATE AUDITOR'S REPORT

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Division of Markets and Shipping			
Point Inspections, 1926			
Services .....	\$265.00		
Expenses .....	431.67	696.67	
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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	
<hr/>			
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	
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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	

STATE AUDITOR'S REPORT

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	
<hr/>			
Board of Registration of Medi- cine, Per Diem and Expenses			
Salaries .....	\$800.00		
Traveling Expenses .....	134.11		
Other Expenses .....	71.97	1,006.08	
<hr/>			
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	\$5,879.66
<hr/>			
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

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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
<hr/>		
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
<hr/>		
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 Education of the Blind		95,124.45
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
		<hr/>
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
		<hr/>
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
		<hr/>
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 Connec- tion 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

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		
Oquossoc 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 Notices .....	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 Caribou Hatchery .....	2,350.00
Auburn Hatchery	
Services .....	1,505.10
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		



Telephone and Telegraph.....	6.72		
Express .....	.97		
Stationery and Supplies .....	419.41	816.26	\$11,484.62

## 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	

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	

## Pay Roll of Senate

Pay Roll of Members.....	\$13,158.00		
Secretary .....	2,014.00		
Assistant Secretary .....	915.00		

## STATE AUDITOR'S REPORT

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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

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
<hr/>		
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

Repairing and Painting Church, Convent, Hall and Lockup..	313.60	8,278.84
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General Expenses, Pleasant Point,  
1926

Contingent Fund .....	\$406.00	
Distressed Poor .....	372.53	778.53

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

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		
Salaries and Clerk Hire, 1926		15.00
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
	<hr/>	
General Office Expenses, 1926		
Furniture and Equipment.....	\$359.00	
Postage .....	10.92	

## STATE AUDITOR'S REPORT

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	
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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	
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Aid to Navigation, 1926			
Wiring .....		5.48	
Hydrographic and Geological Surveys, 1926			
Services .....	\$821.25		
Expenses .....	44.20	865.45	\$65,223.68
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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	
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Pay and Expenses of Wardens			
Captain and Engineer			
Services .....	\$2,628.00		
Expenses .....	388.09		

## STATE AUDITOR'S REPORT

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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	
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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
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SECRETARY OF STATE			
Salaries and Clerk Hire			
Secretary .....	\$3,499.92		
Deputy .....	2,989.65		
Clerk Hire .....	5,736.90	\$12,226.47	
<hr/>			
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	
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Aircraft Registration, 1926			
Services of Inspector.....	\$80.00		
Expenses of Inspector.....	70.03	150.03	\$50,831.96
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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	
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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 Children, 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

## STATE AUDITOR'S REPORT

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

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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	

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

## 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

## 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

## Teachers' Meetings

Services .....	\$2,372.00	
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## 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 .....	7,054.56	
Expenses .....	8,616.04	15,703.00
<hr/>		
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
<hr/>		
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
<hr/>		
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	

## STATE AUDITOR'S REPORT

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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
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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	
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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
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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

Registration Plates .....	26,444.97	
Miscellaneous .....	280.51	
Advertising .....	259.36	
Traveling Expenses .....	5,234.63	
Sheriffs' Fees and Legal Services .....	108.97	
		<hr/>
	\$102,978.17	\$2,383,348.02

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.....		104,120.62 11,746,641.42

## 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	\$113,727.30
		<hr/>
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		

## STATE AUDITOR'S REPORT

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
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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	

Clerks of Law Courts			
Cumberland County .....	\$97.41		
Kennebec County .....	338.50	435.91	
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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
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TREASURER OF STATE			
Salaries and Clerk Hire			
Treasurer .....	\$3,000.00		
Deputy .....	3,250.00		
Clerks .....	11,374.27	\$17,624.27	
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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	
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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

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	

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

UNIVERSITY OF MAINE			
Maintenance .....		\$340,000.00	



## 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

## STATE AUDITOR'S REPORT

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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
POWNAL STATE SCHOOL			
Personal Services .....		\$81,693.28	
Maintenance			
Sundry Expenses .....	\$60,402.59		

STATE AUDITOR'S REPORT

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
		\$252,993.56
<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
		\$73,206.19
<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
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Repairs and Equipment, 1926.....		1,969.98
		\$58,847.63

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	
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	
Repairs and Equipment, 1926.....		374.76	\$67,110.23
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	
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	
Necessary Repairs and Improve- ments .....		952.56	
Personal Services, 1926.....		244.63	
Maintenance, 1926			
Sundry Expenses .....	\$1,007.84		
Wearing Apparel .....	93.48		
Subsistence .....	982.38	2,083.70	
Repairs and Equipment, 1926.....		1,535.03	
Interest on Trust Funds, 1926,			
Shaw Fund .....		136.79	\$76,479.00
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
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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
		\$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

## STATE AUDITOR'S REPORT

County Taxes, (Non-governmental) (For detail see Schedule of Income, Receipts, Expense and Expenditures.)		115,137.51	
Federal Rehabilitation of Industrial Cripples			
Instruction, Traveling and Incidental Expenses .....		7,349.07	
Fees of Office, Insurance Commissioner .....		140.00	
Tax on Bank Stock (Non-governmental) .....		240,344.43	
Interest on General Deposits, General 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 Savings 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, Investment .....		27,029.87	
Passamaquoddy Indian Fund, Investment .....		20,039.35	
Public Administrators' Fund.....		2,603.61	
Board and Care of Neglected Children, 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

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	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	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 446, 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	1½	1	1200	426	314.5	200	25	28	425	185	38½	3523½	3523½
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	4550½
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	.....	12	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	1758½
Total Average Inmate Population.....	1179	756	39	106	669	213	62	117	127	94	125	136	116	3739	3695½
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	123,330.84
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													\$50.00	\$1,823.44
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	48,903.37	63,982.20	23,981.18	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	2,691.55	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	173,569.10	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
Audit 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.....	\$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	
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 Fund	
Invested in State Highway Bonds	\$320,000.00
Special Deposit in Houlton Trust Co.	
Highway Loan Bonds	
matured Nov. 1,	
1927 .....	\$22,000.00
Interest on Invest-	
ments .....	34,440.00
56,440.00	
Invested in War Loan Bonds,	
(Farm Lands Loans) .....	20,000.00
Invested in First Mortgage Notes	
on State farm property, (Farm	
Lands Loans) .....	148,448.41
*544,888.41	
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>

LIABILITIES AND RESERVES	
Public Administrators' Fund .....	\$18,762.46
Receivers' Fund for Defunct Banks.....	13,594.75
Appropriation and Provision Suspense .....	325,000.00
Unexpended 1928 Appropriations .....	4,358,692.89
State Contingent Fund .....	300,000.00
Lands Reserved for Public Uses, Trust Fund...	681,537.09
Lands Reserved for Public Uses, Special Deposit	56,440.00
War Bond Sinking Fund .....	92,609.85
Dog Licenses to be refunded.....	15,241.00
Dog Licenses, Deficiency, to be refunded.....	2,977.17
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 .....	125.00
Sinking Fund Reserve .....	165,570.16

STATE AUDITORS' REPORT

\* 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

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
	<hr/>		<hr/>
	\$564,426.89		\$564,426.89

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
	<hr/>		<hr/>
	\$19,287,300.00		\$19,287,300.00

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
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	\$362,839.45		\$362,839.45

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, Pruyun & Co. ....	5,000.00	Finch, Pruyun & 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
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	\$120,500.00		\$120,500.00

STATE AUDITOR'S REPORT

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 Passamaquoddy 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.)



## STATE AUDITOR'S REPORT

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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 Lia- bilities .....			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	
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	\$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	
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	\$13,653.01	

Less Payment a/c Peoples' Safe Deposit and Savings Bank .....

58.26 13,594.75

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	

## STATE AUDITOR'S REPORT

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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
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Lands Reserved for Public Uses—Special De- posit		
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	
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	\$122,795.85	
Less Interest for Soldiers' Bonus Bonds..	30,000.00	
Less Payments for Soldiers' Pensions.....	186.00	92,609.85
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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
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Sinking Fund Reserve		
Balance July 1, 1927 .....	\$1,162,533.82	
1927 Balances Lapsed .....	169,864.85	
State Contingent Fund .....	800,171.49	
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	\$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
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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
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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
	<u>12,918,500.00</u>

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....	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
	<u>3,000,000.00</u>

War Loan Bonds Outstanding June 30, 1928

Issue of May 1, 1917, 4%, 20 years, 1937..	\$500,000.00
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STATE AUDITOR'S REPORT

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

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
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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
Total Permanent Funds .....	<u>\$802,931.91</u>

\* 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
	<u>19,287,300.00</u>

\* 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
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.)		

## STATE AUDITOR'S REPORT

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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<sup>o</sup> SECURITIES ARE HELD

JUNE 30, 1928

Robie Library Fund, Augusta State Hospital (Chapter 42, Res. 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 Bank .....	*500.00	2,000.00
	<hr/>	
Mrs. S. A. Orne Amusement Fund, Augusta State Hospital Represented by \$1,000 <sup>o</sup> coupon bond American Tel. & Tel. Co. ....		1,000.00
Robie Amusement Fund, Bangor State Hospital (Chapter 42, Res. 1911.) Represented by twenty shares First National 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, 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, 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
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
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.....	308.74		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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STATE AUDITORS REPORT

	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	



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 Réserve, (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

STATE AUDITORS' REPORT

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

July 1, 1927 to June 30, 1928

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STATE AUDITORS' REPORT

	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.....			138.00 *	233.13
Board of Dental Examiners.....			824.00 *	307.00
Board of Embalming Examiners.....			965.00 *	409.53
Board of Optometry.....			460.00 *	504.03

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
Dunnack'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

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STATE AUDITOR'S REPORT

	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

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
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.....		81,375.96		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.....		\$188,525.00	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 Association .....		.80
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 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
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## PENOBSCOT TRIBE OF INDIANS

General Expenses .....	475.36	
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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

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
	<hr/>	
	\$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
	<hr/>	
	\$1,537,700.59	\$1,537,700.59

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

DEPARTMENTS, BOARDS AND INSTITUTIONS	Appropriations and 1927 Balances	Cash Income	Transfers
<b>ADJUTANT GENERAL</b>			
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		
<b>ATTORNEY GENERAL</b>			
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		
<b>BANK COMMISSIONER</b>			
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		
<b>BOARD OF PRISON COMMISSIONERS</b>			
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		
<b>BOARD OF STATE ASSESSORS</b>			
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		
<b>BONDS</b>			
Accrued Interest—Highway Loan Bonds.....			1,407,475.00
Reserve to Retire Highway Loan Bonds.....			947,000.00

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
.....	\$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
.....	1,726.00	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		
Balance from 1927.....	16,907.50		\$30,000.00
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.....			
Bonds, Bal. from 1927.....	4,912.25	\$42,408.04	123,711.70
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	2,853.00 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		
Balance from 1927.....	2,999.09	24.00	
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		
Balance from 1927.....	1,105.71	588.40	
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
.....	.....	448.01	.....	448.01	716.00 lapsed
.....	.....	.....	.....	.....	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

## 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
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	184.45	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		



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
	\$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

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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
		\$21,442.23		\$21,442.23	\$57.77 to 1929
	\$297.80	6,113.08		6,113.08	1,884.22 to 1929
		844.08		844.08	1,243.01 lapsed
		15,873.51	\$523.50	16,397.01	1,235.62 lapsed
	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
		9.99		9.99	660.76 lapsed
		140.00		140.00	
		6.64		6.64	506.32 lapsed
13,995.04	14,735.28	138.92		138.92	
	72.05	15,965.57		15,965.57	
1,353.32	1,353.32	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	
		12,483.50		12,483.50	200.00 to 1929
		2,419.00		2,419.00	166.50 to 1929
	1,428.86	6,058.30	292.13	6,350.43	81.00 to 1929
		284.00		284.00	1,578.43 to 1929
		600.00		600.00	1,500.00 to 1929
					16.00 to 1929
					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.....	169,988.30		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	

## 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
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

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.....	23,000.00		
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
		16,989.15		16,989.15	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
	7.44	7.44		7.44	237.52 lapsed
		2,200.00		2,200.00	132.56 lapsed
		25,774.80	709.00	26,483.80	97.00 lapsed
1,066.14	1,595.45	6,403.04	469.54	6,872.58	1,000.00 lapsed
3,500.00	5,134.67	4,568.04	484.25	5,052.29	939.15 to 1929
	75.62	499.98	71.59	571.57	1,516.20 to 1929
	5,258.33	4,885.33	700.00	5,585.33	722.87 to 1929
		1,378.46		1,378.46	82.38 to 1929
		27.10	44.98	72.08	1,055.62 to 1929
	44.98	361.26		361.26	1,503.89 lapsed
					200.00 to 1929
					200.00 lapsed
	2,000.00	29,663.86		29,663.86	336.14 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.....	\$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		

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
		\$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

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.

## 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
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		
<b>STATE HIGHWAY COMMISSION</b>			
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 Pt. 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 Pt. 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	
		2,922.17		2,922.17	500.00 to 1929
		498.78		498.78	77.83 to 1929
		102.48		102.48	1.22 to 1929
	102.48	102.48		102.48	250.00 to 1929
					500.00 to 1929
		1,000.00		1,000.00	

## 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
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	

## 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
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

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, Balance 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

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
.....	1,302,108.67	1,304,251.91	580,804.79	1,885,056.70	445.18 to 1929
.....	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
.....	476,337.21	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
.....	6.00	5.00	.....	5.00	175.00 to 1929
.....	279.74	6.00	.....	6.00	.....
.....	102.75	11,513.27	44.11	11,557.38	.....
.....	.....	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
<b>TREASURER OF STATE</b>			
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		
<b>TRUSTEES</b>			
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		
<b>UNIVERSITY OF MAINE</b>			
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		
<b>AUGUSTA STATE HOSPITAL</b>			
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
<b>BANGOR STATE HOSPITAL</b>			
Personal Services.....	110,000.00		
Maintenance.....	142,384.56		

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
	\$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		
<b>BATH MILITARY AND NAVAL ORPHAN ASYLUM</b>			
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		
<b>CENTRAL MAINE SANATORIUM</b>			
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		
<b>MAINE SCHOOL FOR THE DEAF</b>			
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.....			
<b>MAINE STATE PRISON</b>			
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		
<b>NORTHERN MAINE SANATORIUM</b>			
Personal Services.....	34,500.00	19.78	4.28
Maintenance.....	60,000.00		

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
		\$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		
<b>POWNAI STATE SCHOOL</b>			
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		
<b>STATE REFORMATORY FOR MEN</b>			
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		
<b>STATE REFORMATORY FOR WOMEN</b>			
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		
<b>STATE SCHOOL FOR BOYS</b>			
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		379.93
Repairs and Equipment, 1927.....	209.28		
<b>STATE SCHOOL FOR GIRLS</b>			
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	8,442.63 to 1929
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	28,216.60	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

## 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
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

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	

## 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
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

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	

## 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
Reed Plt.....	\$425.05		
Elliottsville Plt.....	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	
					7,000.00 lapsed
		900.00		900.00	

## 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
<b>WARRANTS OUTSTANDING</b>			
State School Fund.....	\$15,327.68		
Railroad and Telegraph Tax.....	41.00		
Dog Licenses Refunded.....	40.33		
<b>Total Appropriation Accounts.....</b>	<b>*\$14,695,602.49</b>	<b>\$2,952,631.37</b>	<b>\$10,923,294.74</b>
<b>Income Accounts not credited to Appropriations.....</b>		<b>16,965,099.10</b>	<b>8,765,846.75</b>
<b>Totals.....</b>	<b>\$14,695,602.49</b>	<b>\$19,917,730.47</b>	<b>\$19,689,141.49</b>

## 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
	<u>†\$5,326,134.48</u>

## STATE AUDITOR'S REPORT

## 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	

## 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	

Compensation for Injuries Received 9.00

## Armory Rentals, 1927

Rent of Office .....	\$50.00		
Expenses .....	80.63	130.63	\$128,265.70

## 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	

## General Office Expenses

Postage .....	\$466.14		
Furniture and Equipment.....	465.00		



## STATE AUDITOR'S REPORT

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Telephone and Telegraph.....	230.05		
Stationery and Supplies .....	558.18		
Traveling Expenses .....	887.04		
Miscellaneous .....	48.17	2,654.58	
<hr/>			
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
<hr/>			
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	
<hr/>			
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	
<hr/>			
Expense of Organizing Trust Com- panies			
Traveling Expenses .....		57.64	
Loan Agency Inspection, Expenses		130.86	
Registration of Dealers in Securities			
Equipment .....	\$201.70		

## STATE AUDITOR'S REPORT

Salary of Securities Examiner	2,280.87		
Clerk Hire .....	989.50		
Expenses .....	3,519.76	6,991.83	
<hr/>			
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
<hr/>			
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	
<hr/>			
Per Diem and Expenses, 1927			
Per Diem .....	\$315.00		
Expenses .....	458.17	773.17	\$3,949.60
<hr/>			
BOARD OF STATE ASSESSORS			
Salaries and Clerk Hire			
Members of Board .....	\$7,500.00		
Clerk Hire .....	8,074.54	\$15,574.54	
<hr/>			
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	
<hr/>			
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

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## 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

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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

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## 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
Knox Pub. Co., advertising primary ballots .....	73.14
Town of Durham, deficit in tax refund .....	33.00
Town of Presque Isle, care of Indian .....	110.44
Raymond Smith, loss of sheep....	<b>325.00</b>
Town of Kingman, care of paupers	157.50
Town of Rumford, care of paupers	321.50
Town of Oakland, care of paupers	463.23
	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

## 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
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Division of Plant Industry		
Equipment .....	\$4.00	
Services of Field Agents and Inspectors .....	10,415.00	
Expenses .....	11,263.22	21,682.22
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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
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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	
<hr/>			
Aid to Agricultural Societies and Fairs, 1927			
Maine State Pomological So- ciety .....		5.03	\$326,516.66
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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
<hr/>			
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

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	

## General Office Expenses

Equipment .....	\$17.00		
Postage .....	106.93		
Telephone and Telegraph....	89.97		
Stationery and Supplies .....	376.09		
Traveling Expenses .....	2,006.31	2,686.30	

## 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

## 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	

## 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 Chil-  
dren

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 Re- ceived .....	412.57	297,949.81

Aid to Mothers with Dependent  
Children, Deficiency

Reimbursement to Cities and Towns .....		535.00
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Board and Care of Neglected Chil-  
dren, Deficiency

Board, Care and Clothing....		1,110.18
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## Salaries and Clerk Hire, 1927

Per Diem of Members of Board .....		60.00
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## 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

STATE AUDITOR'S REPORT

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

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	

Board of Chiropractic

Per Diem .....	\$100.00		
Traveling Expenses .....	45.11		
Other Expenses .....	88.02	233.13	

Board of Dental Examiners

Per Diem .....	\$529.75		
Traveling Expenses .....	109.60		
Other Expenses .....	167.65	807.00	

Board of Embalming Examiners

Per Diem .....	\$65.00		
Traveling Expenses .....	48.03		
Other Expenses .....	296.50	409.53	

Board of Optometry

Per Diem .....	\$45.00		
Traveling Expenses .....	265.85		
Other Expenses .....	193.18	504.03	

Board of Osteopathy

Per Diem .....	\$190.00		
Traveling Expenses .....	126.09		
Other Expenses .....	28.23	344.32	

Board of Registration of Medicine

Salaries .....	\$725.00		
Traveling Expenses .....	105.38		
Other Expenses .....	118.18	948.56	

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	
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Board of Veterinary Examiners			
Per Diem .....	\$15.00		
Traveling Expenses .....	52.00		
Other Expenses .....	3.15	70.15	\$6,272.40
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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

Burial Expenses of Soldiers, Sail-  
ors, etc., Deficiency

Reimbursement to Towns ....		1,294.94
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Examination and Commitment of  
Insane State Beneficiaries, De-  
ficiency

Reimbursement to Town.....		20.70
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## Soldiers' Pensions, Deficiency

Reimbursement to Towns ....		118.50
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## Support of Paupers, Deficiency

Reimbursement to Cities and Towns .....		11,724.70
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## Special Pensions, Deficiency

Mary S. Hillman .....	\$150.00	
Rachel Stanley .....	150.00	
Ernest E. Graffam .....	150.00	450.00

## Salary and Clerk Hire, 1927

Clerk Hire .....		12.80
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## General Office Expenses, 1927

Equipment, Executive Depart- ment .....	\$45.86	
Equipment, Printing Depart- ment .....	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	
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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	

## STATE AUDITOR'S REPORT

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Control of White Pine Blister			
Rust, 1927			
Services .....	\$795.17		
Expenses .....	87.43	882.60	
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State Forest Nursery, 1927			
Expenses .....		22.50	
Public Instruction in Forestry, 1927			
Expenses .....		595.40	\$216,638.29
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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	
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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	
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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
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INLAND FISH AND GAME			
COMMISSIONER			
Salary and Clerk Hire			
Commissioner /.....	\$2,721.40		
Assistants .....	2,071.11		
Clerk Hire .....	9,968.00		
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-		
serunsett .....	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
Moosehead 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

## STATE AUDITOR'S REPORT

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

## INSURANCE COMMISSIONER

## Salary and Clerk Hire

Commissioner .....	\$2,500.00		
Clerk Hire .....	5,769.65	\$8,269.65	

## 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	

## General Office Expenses, 1927

Postage .....	\$26.86		
Telephone and Telegraph ....	8.14		
Express .....	.86		
Stationery and Supplies .....	280.69		
Traveling Expenses .....	17.15	333.70	\$11,639.57

## LEGISLATIVE DEPARTMENT

## Contingent Expenses of the Legislature, 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 Legislature, 1927

Telegraph .....	\$45		
Newspapers .....	35.28		
Typist and Mimeograph Operator .....	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

## 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

## 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

## Ancient Vital Statistics

500 Copies "Hallowell Vital Records" .....	1,000.00
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## Free Public Libraries

Stipends to Cities and Towns	12,483.50
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## Reports of Judicial Decisions

800 Copies of Maine Reports.	2,419.00
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## "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	
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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	
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Donations for Founding Free Pub- lic Libraries, 1927 .....		9.35	
Binding Public Documents, 1927..		233.50	\$51,397.46
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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	
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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
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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
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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
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Commissioner to Revise Statutes		
Services of Commissioner....	\$2,000.00	
Assistants .....	2,217.00	
Postage, Stationery, etc. ....	122.83	4,339.83
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Survey of Residents, Aged 70 Years on July 1, 1928		
Clerical Work .....	\$1,382.00	
Stationery and Express.....	139.71	1,521.71
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Bridge Pageant Committee		
Preparation of Pageant, (Virginia Tanner Green) .....	\$2,000.00	
Director .....	750.00	

## STATE AUDITOR'S REPORT

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
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Damage by Dogs and Wild Ani- mals to Domestic Animals, De- ficiency		
Reimbursement to Cities and Towns .....	1,854.50	\$332,434.88
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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

## 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

## STATE AUDITOR'S REPORT

Repairing and Painting Buildings .....	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 Convent .....	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 Construction of Sanitary Closet at School .....	1,000.00		
Salary of Priest .....	450.00		
Salary of Constable .....	225.00		
Salary of Agent .....	375.00		

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
<hr/>			
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
<hr/>		
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
<hr/>		
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
<hr/>		
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



## STATE AUDITOR'S REPORT

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## 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		

## STATE AUDITOR'S REPORT

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/>
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

## STATE AUDITOR'S REPORT

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## Expenses of Australian Ballot, September Election, 1927

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

## SOLDIERS' BOUNTY 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
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## 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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## STATE AUDITOR'S REPORT

## General Office Expenses, 1927

Postage .....	\$5.35		
Express .....	.37		
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		

## STATE AUDITOR'S REPORT

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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
<hr/>		
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
<hr/>		
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
<hr/>		
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
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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
<hr/>		
Vocational Education		
Salaries .....	\$9,860.05	

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
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Schooling of Children in Unorgan-		
ized 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



STATE AUDITOR'S REPORT

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Vocational Education, 1927

Expenses ..... 9,360.88 2,839,028.25

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

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	
<hr/>			
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	
<hr/>			
District Health Centers, 1927			
Traveling Expenses .....		1,445.84	
Aroostook Test Laboratory, Caribou, 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 .....	24,968.50		
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

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\$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.	2,239,860.95	
Third Class Highway Fund.....	690,493.87	
Compensation for Injuries Received	45,809.04	
Bath State Ferry .....	35,834.46	
Highway Loan Fund .....	1,304,251.91	
Motor Transport and Equipment..	474,349.19	
Bridge Loan Fund .....	942,648.43	
Kennebec Bridge Loan Fund.....	1,006,139.91	
Reconstruction Fund .....	1,054,729.70	
Kennebec Bridge .....	8,736.04	
Removal of Snow from Highways and Town Ways .....	18,981.59	
Special Highway Resolves, (for detail see Statement of Standing of Appropriations) .....		164,507.93
		<hr/>
		\$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

STATE AUDITOR'S REPORT

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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
<hr/>		
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
<hr/>		
Reimbursement to City of Bidde-		
ford, 1927		
Services of Police .....		102.75 \$144,362.87
<hr/>		
STATE PARK COMMISSION		
Maintenance and Improvements		
Labor .....	\$648.93	
Expenses .....	1,112.97	\$1,761.90
<hr/>		
Maintenance and Improvements,		
1927		
Labor .....		490.75 \$2,252.65
<hr/>		
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	
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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
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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	

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

## AUGUSTA STATE HOSPITAL

Personal Services .....		\$154,148.93
Maintenance		

Sundry Expenses .....	\$85,376.93	
Wearing Apparel .....	10,995.35	
Subsistence .....	78,791.82 <sup>9</sup>	
Amusement Fund .....	1,184.50	176,348.60

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

Repairs and Equipment, 1927.....	2,442.45	\$516,311.35
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## 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

Repairs and Equipment.....	44,115.72	
Interest on Robie Amusement Fund	165.00	
New Wing .....	158,031.56	
Compensation for Injuries Received	13.92	
Maintenance, 1927		

Sundry Expenses .....	\$1,567.94	
Wearing Apparel .....	266.54	
Subsistence .....	2,761.77	4,596.25

Repairs and Equipment, 1927.....	4,580.30	\$459,276.09
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## STATE AUDITOR'S REPORT

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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/>	
<b>MAINE STATE PRISON</b>			
Personal Services .....		\$53,254.63	
<b>Maintenance</b>			
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	
<b>Maintenance, 1927</b>			
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/>	
<b>NORTHERN MAINE SANATORIUM</b>			
Personal Services .....		\$34,524.06	
<b>Maintenance</b>			
Sundry Expenses .....	\$19,813.19		
Wearing Apparel .....	249.09		
Subsistence .....	34,983.79	\$55,046.07	
		<hr/>	
Repairs and Equipment.....		10,120.80	
<b>Maintenance, 1927</b>			
Sundry Expenses .....	\$488.12		
Subsistence .....	1,635.36	2,123.48	
		<hr/>	
Repairs and Equipment, 1927.....		428.15	\$102,242.56
		<hr/>	
<b>POWNAL STATE SCHOOL</b>			
Personal Services .....		\$85,764.11	
<b>Maintenance</b>			
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	
Maintenance			
Sundry Expenses .....	\$15,836.67		
Wearing Apparel .....	2,844.51		
Subsistence .....	9,040.21		
Brickyard .....	327.36	28,048.75	
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	
Repairs and Equipment, 1927.....		4,375.80	
Personal Services, 1927.....		65.00	\$104,652.95
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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	
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 En- gine 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-gov- ernmental) .....		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, Refunds .....		.15



## 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 .....		552.90	
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

# 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
<b>ADJUTANT GENERAL</b>		
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

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		
<b>STATISTICS</b>															
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	13		96	57	57	66		123.5	1780½	1724
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
<b>WEEKLY PER CAPITA</b>															
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	18.33	19.82	17.23				
<b>EXPENSE AND INCOME</b>															
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
<b>BALANCE SHEET, AS OF JULY 1, 1928</b>															
<b>ASSETS</b>															
Cash.....	\$4,334.49													\$50.00	\$4,384.49
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	\$1,823.44
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	55,635.72	49,027.90	66,138.11	29,464.50	935,565.21	876,054.42	6,363,250.79
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			321.00			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
<b>Total Assets.....</b>	<b>\$2,590,654.02</b>	<b>\$1,423,723.53</b>	<b>\$75,237.68</b>	<b>\$230,608.05</b>	<b>\$1,217,577.37</b>	<b>\$875,036.30</b>	<b>\$231,397.08</b>	<b>\$263,686.61</b>	<b>\$285,620.86</b>	<b>\$280,167.02</b>	<b>\$539,527.51</b>	<b>\$240,858.85</b>	<b>\$277,178.03</b>	<b>\$8,531,272.91</b>	<b>\$7,940,078.17</b>
<b>LIABILITIES</b>															
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	335.13		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			321.00			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
<b>Total Liabilities.....</b>	<b>\$109,116.04</b>	<b>\$112,473.53</b>	<b>\$16,670.96</b>	<b>\$6,992.16</b>	<b>\$20,914.62</b>	<b>\$13,661.65</b>	<b>\$5,554.76</b>	<b>\$7,273.42</b>	<b>\$23,866.71</b>	<b>\$4,374.51</b>	<b>\$96,331.25</b>	<b>\$4,086.50</b>	<b>\$19,755.99</b>	<b>\$441,072.10</b>	<b>\$393,291.27</b>
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
<b>Total Assets.....</b>	<b>\$2,590,654.02</b>	<b>\$1,423,723.53</b>	<b>\$75,237.68</b>	<b>\$230,608.05</b>	<b>\$1,217,577.37</b>	<b>\$875,036.30</b>	<b>\$231,397.08</b>	<b>\$263,686.61</b>	<b>\$285,620.86</b>	<b>\$280,167.02</b>	<b>\$539,527.51</b>	<b>\$240,858.85</b>	<b>\$277,178.03</b>	<b>\$8,531,272.91</b>	<b>\$7,940,078.17</b>

## 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	Arletta 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. Perry	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.....	<sub>2</sub> 28.69
Insurance Commissioner.....	Wilbur D. Spencer.....	<sub>3</sub> 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)

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

<sub>3</sub>(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	18.84
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. Dunnack.....	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 \$47.31 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 Physician.....	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. Haggatt.....	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.

## AUTÓ 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 S&amans	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 Haason.....	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. Hédin.....	\$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. Tymmms.....	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.....		28.69
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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