

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, 1930 - JUNE 30, 1932

STATE OF MAINE

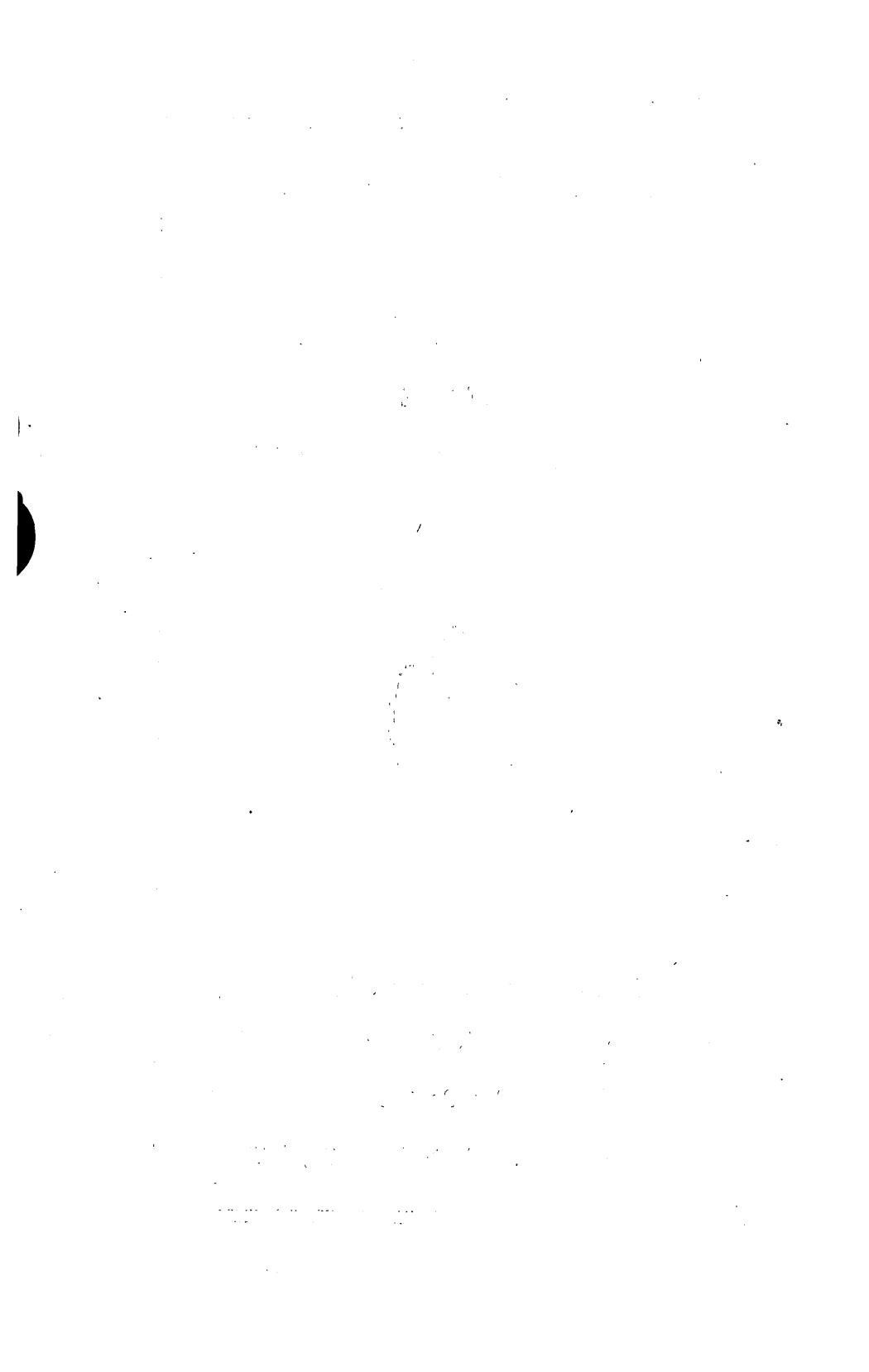
REPORT
OF THE
Department of Audit



Published pursuant to Chapter 216,
Article VI, Sect. 4, Public Laws of 1931

For Period

January 1, 1932 to June 30, 1932



STATE OF MAINE
DEPARTMENT OF AUDIT

Augusta, Maine, August 29, 1932

Herewith is submitted my annual report of the audit of the accounts, books, records, and other evidences of financial transactions kept in the Department of Finance, and in the other departments and agencies of the State government. The Administrative Code consolidating many of the departments of the State government, effective January 1, 1932, requires the State Auditor to prepare and publish a report setting forth the essential facts found in his audits within two months after the close of each fiscal year. As the year ends June 30th and the year's accounts remain open for another month, or until July 31st, there is but little time to prepare and publish such a report by September 1st. It is necessarily brief in contrast with former reports of this department, which by the law heretofore ruling in this matter, were required to be in detail, while the new law requires only a report "in summary form." By the terms of the new law the Controller is charged with the duty of publishing a detailed report of the receipts and expenditures of the various departments and institutions of the State government. His first report will be issued in due time and will take the place of the detailed report heretofore published by the State Auditor.

The year that ended June 30, 1931, was the first year that legislative authority existed for holding open the books of the State until July 31st in order that the June bills might have time to be presented, audited and paid. Bills incurred in the year July 1, 1930 to June 30, 1931; and which came over into July for payment amounted to \$353,-921.67. The law in effect before that year allowed such bills to be presented at any time to December 31st following, or a full six months period. The change has resulted in a great saving in time, obviating, as it has, the necessity of writing up some four hundred balance accounts and carrying them along for six months.

Maine has been one of the fortunate states in its ability to finance itself without resorting to loans or allowing current bills to accumulate. During the two years covered by this report no loans were necessary for the general running expenses except the temporary loan of \$800,000.00 made in November, 1931, in anticipation of taxes due December 1st. This loan was paid in February, 1932. The income for the fiscal year just closed was not below normal. A deficit in the current year's revenues, however, is anticipated. This deficit is variously estimated at from \$1,000,000.00 to \$1,500,000.00.

The new law governing this office requires the State Auditor to carry on a continuous post audit of the books, accounts and evidences of financial transactions in the various departments and agencies of the State government. However, as this office continued after January 1, 1932, in its work of pre-audit while the Controller was organizing his office, it has been only since the latter part of March that these duties have all been taken over by the Controller. This report therefore cannot deal in any extended way with the subject of post audit, as it has been possible to do but little of that work in the three months period, April 1 to June 30.

The books of the following departments which record receipts have been audited and have been found to be kept in proper order and the receipts deposited in the State treasury:

Adjutant General; Attorney General, as to filing fees of corporations and certificates of excuses of corporations; Forest Commissioner, receipts and payments audited and verified and cash balance verified as per bank statement; Bank Commissioner, special tax on savings banks, trust companies, loan and building associations, and small loan agencies, also licenses of dealers who are required to register in order to deal in securities; Department of Inland Fisheries and Game; Insurance Commissioner; Secretary of State, corporation bureau.

An act of the Legislature of 1932 (Chapter 132) requires certain duties of the State Auditor relative to the academies of the State. This work is in progress at the present time.

The last fiscal year has witnessed the completion of the investment in cash or securities of all of the State trust funds. Some of these funds had their inception one hundred years ago. All have now been placed at their true book value and are represented by separate cash deposits or in municipal bonds. Governor Gardiner has taken an active interest in this matter and recommended to the Legislature in 1929 the legislation which has made it possible. The Commissioner of the Treasury has in preparation a report setting forth these funds in detail.

The Reserved Land Fund has been entirely invested. The Commissioner of the Treasury holds State highway bonds to the amount of \$160,000.00; there is invested in State of Maine war loan bonds, \$21,000.00; in first mortgages on farms, \$469,712.06; in bank deposits, \$183,800.00. The fund itself is \$799,012.41.

In the fiscal year 1930-1931 the Port of Portland Authority paid \$25,000.00 from its earnings at the State Pier to be applied in paying the State Pier bonds when they begin to mature March 1, 1933. The bonds total \$1,150,000.00. The payment referred to was placed in a sinking fund at 4% interest.

Payments are still being made on account of soldiers' bonus in the World War. Since my last report fifty-five claims have been allowed and paid, thirty-six in 1930-1931, and nineteen in 1931-1932; total paid, \$5,500.00

The past two years have been active ones in the division of municipal accounts. Audits of the accounts have been conducted in the following municipalities:

Anson, Ashland, Avon, Bath (trust funds only), Boothbay Harbor (water system only), Caribou, Clinton, Corinna, Denmark, Eastport, Fort Fairfield, Fort Kent, Glenburn, Greenbush, Harpswell, Machias, Manchester, Moose River Plantation, Newport, Orono, Phippsburg, Pittston, Princeton, Randolph, Ripley, Robbinston, Sandy River Plantation, Searsmont, Solon, Turner, Waldoboro, Washington and Wilton. Audits have been requested and in some instances are now in progress in Allagash Plantation, Number 33 Plantation, Medway, New Sharon and Palermo. The uniform State system of accounts has been installed in

Brewer, Dennysville, Mount Desert, Pittsfield and Winn. An annual audit of the accounts of the following municipalities has also been completed: Calais, Dexter, Durham, Farmingdale, Jay, Kittery, Livermore Falls, Oakland, Owl's Head, St. George, Van Buren, Winterport and Winthrop. The last named towns had audits a number of years ago and have continued to have an annual audit since.

The following cities and towns have had audits prior to the two year period now under discussion: Belgrade, Biddeford, Bingham, Bridgton, Calais, Camden, Canton, Carmel, Crawford, Dexter, Durham, Eagle Lake, Etna, Fairfield, Farmingdale, Fort Kent, Glenburn, Houlton, Island Falls, Jay, Kingman, Kittery, LaGrange, Leeds, Lewiston, Lincoln Plantation, Litchfield, Livermore, Livermore Falls, Madawaska, Magalloway Plantation, Mars Hill, Mexico, Monticello, Norridgewock, Oakland, Oxford, Owl's Head, Prentiss, Presque Isle, Rangeley, Rumford, St. Francis Plantation, St. George, St. John Plantation, Standish, Thomaston, Topsham, Van Buren, Wallagrass Plantation, Wayne, Westfield, Winthrop and Winterport.

About seventeen per cent of all the municipalities of the State now have the uniform State system of accounts or have had an audit conducted by this department.

The bonded debt of the State as of June 30, 1932, was \$27,239,500.00. This omits \$268,300.00, representing trust funds for which the Legislature authorized bonds to be issued. This amount of \$268,300.00 has been set aside in time deposits pending possible action by the next Legislature. The World War debt, originally \$4,300,000.00, has now been reduced by the payment of the maturing bonds to \$686,000.00.

Respectfully submitted,

ELBERT D. HAYFORD,
State Auditor.

RECEIPTS OF STATE OF MAINE FOR FISCAL YEAR 1930-1931

Indirect Receipts Applicable to Regular Appropriation Act	Receipts 1930-1931 estimated by Committee on Budget and Appro- priations Committee	Receipts 1930-1931 Actual
Corporation changes	\$101,818.09	\$ 55,182.50
Foreign corporations	3,820.00	
New corporations	17,844.00	8,155.00
Dog license deficiencies	4.83	
Farm Lands Loan Commission—interest . .	5,906.05	10,731.84
Fees of office	62,925.99	94,028.58
Fines, licenses and penalties—Fish and Game Commissioner	100,000.00	10,557.32
Fines and licenses—Sea and Shore Fisheries	467.04	5,315.00
Interest on general fund	75,538.08	51,930.83
Miscellaneous items	10,556.78	78,514.69
Tax on collateral inheritances	700,000.00	2,656,511.23
express companies	43,582.04	37,660.56
insurance companies	450,364.62	513,801.03
loan and building associations	1,899.32	773.05
parlor and sleeping car companies	2,866.82	2,150.17
personal property	10,373.53	9,561.34
railroad companies	1,633,297.77	1,844,697.92
savings banks and trust companies	485,660.72	571,124.74
telegraph and telephone companies	350,386.32	385,098.70
corporations	471,420.95	502,584.70
Duties on commissions	4,030.00	4,005.00
State institutions	104,851.41	105,999.29
Board and care of neglected children (from cities and towns)	192,235.18	130,988.94
Direct Receipts Applicable to Appropriation Act		
State tax on valuation of State (7½ mills on the dollar)	5,577,643.19	5,595,869.61
Receipts Appropriated by Legislative Acts to be Added to Appropriations		
Automobile fees	3,215,298.87	3,215,298.87
Gasoline taxes	4,571,407.78	4,571,407.78
Tax on bank stock	356,247.65	356,247.65
Tax on Maine Forestry District	116,798.76	116,798.76
Income credited to appropriations	4,066,720.70	4,066,720.70
State Highway Commission	5,254,448.11	5,254,448.11
From United States for vocational educa- tion and rehabilitation	58,358.32	58,358.32
Temporary loan	797,017.78	797,017.78
County taxes	128,297.92	128,297.92

DEPARTMENT OF AUDIT

	Receipts 1930-1931 estimated by Committee on Budget and Appro- priations Committee	Receipts 1930-1931 Actual
Departmental supplies	86,843.72	86,843.72
Dog licenses	52,925.00	52,925.00
Farm Lands Loan Commission—payments on loans	12,255.16	12,255.16
Special tax on cities and towns	10,658.72	10,658.72
Lands reserved for public uses, investment fund	32,520.00	32,520.00
Lands reserved for public uses, trust fund	41,852.52	41,852.52
	\$29,209,143.74	\$31,476,893.05

Note. Receipts credited to appropriations totalled \$4,066,720.70, of which \$3,258,794.62 was on account of State highway appropriations, principally State aid roads; the remainder, or \$807,926.08, being fees, fines, licenses, etc., credited by authority of law to other department appropriations.

DEPARTMENT OF AUDIT

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CASH EXPENDITURES OF THE SEVERAL DEPARTMENTS
AND INSTITUTIONS OF THE STATE OF MAINE FOR
THE FISCAL YEAR JULY 1, 1930-JUNE 30, 1931

Adjutant General.....	1930	\$ 174.12	
	1931	125,637.07	125,811.19
Attorney General.....	1930	1,064.18	
	1931	25,364.81	26,428.99
Bank Commissioner.....	1930	2,421.99	
	1931	63,735.21	66,157.20
Board of Prison Commissioners.....	1930	294.43	
	1931	3,523.69	3,818.12
Board of State Assessors.....	1930	1,011.88	
	1931	32,069.98	33,081.86
Bonds Retired and Interest (Highway)		1,426,291.66	
Bonds Retired and Interest (All other)		442,114.00	1,868,405.66
Charitable, Benevolent and Educa- tional Institutions.....	1930	12,178.27	
	1931	219,216.79	231,395.06
Commissioner of Agriculture.....	1930	12,428.43	
	1931	316,025.81	328,454.24
Commissioners of Pharmacy.....			1,316.28
Commissioners on Uniform Legislation.			441.44
County Attorneys.....			23,450.00
Department of Labor and Industry... 1930		445.55	
	1931	12,204.12	12,649.67
Department of Public Welfare..... 1930		25,164.06	
	1931	549,255.03	574,419.09
Examining Boards.....			8,270.77
Executive Department..... 1930		89,847.84	
	1931	517,240.55	607,088.39
Forest Commissioner..... 1930		968.33	
	1931	243,121.23	244,089.56
Industrial Accident Commission..... 1930		1,373.91	
	1931	35,120.18	36,494.09

DEPARTMENT OF AUDIT

Inland Fish and Game Commission . . .			483,886.89
Insurance Commissioner	1930	608.17	
	1931	13,395.26	14,003.43
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Legislative Department			217,719.97
Maine State Library	1930	3,900.73	
	1931	49,442.00	53,342.73
		<hr/>	
Maine Development Commission			73,587.10
Miscellaneous			278,373.43
Passamaquoddy and Penobscot Indians			62,145.51
Port of Portland Authority			25,000.00
Public Utilities Commission	1930	4,602.57	
	1931	165,507.72	170,110.29
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Sea and Shore Fisheries Commission .	1930	3,420.83	
	1931	73,064.60	76,485.43
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Secretary of State	1930	5,854.74	
	1931	33,838.78	39,693.52
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Soldiers' Bonus			3,600.00
State Auditor	1930	1,505.92	
	1931	62,528.93	64,034.85
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State Board of Arbitration and Con-			208.01
ciliation			
State Commissioner of Education . . .	1930	94,534.64	
	1931	2,983,496.72	3,078,031.36
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State Department of Health	1930	7,316.07	
	1931	150,348.81	157,664.88
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State Historian			2,000.00
State Highway Police	1930	4,451.69	
	1931	136,275.03	140,726.72
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State Park Commission	1930	166.49	
	1931	2,186.39	2,352.88
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Superintendent of Public Buildings . .	1930	3,016.09	
	1931	76,012.08	79,028.17
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Supreme Judicial and Superior Courts .	1930	2,024.47	
	1931	178,996.76	181,021.23
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Treasurer of State	1930	952.81	
	1931	54,562.69	55,515.50
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DEPARTMENT OF AUDIT

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Trustees	1930	955.67	
	1931	6,620.55	7,576.22
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University of Maine	1930	33.45	
	1931	745,699.33	745,732.78
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Augusta State Hospital	1930	27,613.38	
	1931	382,409.62	410,023.00
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Bangor State Hospital	1930	18,011.88	
	1931	348,721.59	
New Construction		10,995.66	377,729.13
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Central Maine Sanatorium	1930	9,564.54	
	1931	172,138.02	
New Construction		63,122.04	244,824.60
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Maine School for the Deaf	1930	2,746.78	
	1931	48,143.22	
New Construction		2,500.00	53,390.00
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Maine State Prison	1930	6,138.86	
	1931	155,979.03	
New Construction		5,145.35	167,263.24
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Northern Maine Sanatorium	1930	5,016.26	
	1931	112,931.67	117,947.93
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Pownal State School	1930	11,329.38	
	1931	235,935.07	
New Construction		172,063.56	419,328.01
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State Military and Naval Children's Naval Home	1930	2,561.13	
	1931	26,918.56	29,479.69
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State Reformatory for Women	1930	3,166.58	
	1931	61,871.98	
New Construction		20,746.16	85,784.72
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State Reformatory for Women	1930	2,834.93	
	1931	59,418.16	62,253.09
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State School for Boys	1930	4,181.64	
	1931	64,291.54	68,473.18
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State School for Girls	1930	4,742.89	
	1931	75,334.95	80,077.84
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DEPARTMENT OF AUDIT

Western Maine Sanatorium	1930	4,279.80	
	1931	136,763.08	
New Construction		7,378.23	148,421.11
		<hr/>	
State Highway Commission			16,360,032.88
Departmental Supplies			82,737.36
Maine Teachers Retirement Association			15,190.56
Lands Reserved for Public Uses			33,520.00
Temporary Loan			800,000.00
County Taxes collected and paid to			
Counties			128,297.92
Farm Loans and Expenses			45,633.68
Tax on Bank Stock			372,446.34
Tax on Internal Combustion Fuel (Re-			
funds and Expenses)			204,891.37
Tax on Collateral Inheritances, refunds,			
etc.			3,801.82
Refunds, State and Forestry District			
Taxes			301.77
State Trust Fund			10,179.24
Interest on Deposits—General Fund . .			1,867.65
Corporation Fees, Duties on Commis-			
sions, Miscellaneous Items, etc.			405.02
			<hr/>
Total Cash Expenditures			\$30,527,913.66

RECEIPTS OF STATE OF MAINE FOR FISCAL YEAR 1931-1932

Indirect Receipts Applicable to Regular Appropriation Act	Receipts 1931-1932 estimated by Committee on Budget and Appro- priations Committee	Receipts 1931-1932 Actual
Corporation changes	\$ 92,000.00	\$ 4,092.50
Farm Lands Loan Commission—Interest . .	11,000.00	9,513.22
Foreign corporations	5,000.00	4,670.00
Fees of office	73,150.00	66,865.43
Fines and licenses—Sea and Shore Fisheries	250.00	7,148.00
Fines and penalties—Fish and Game Com- missioner	25,000.00	13,976.19
Interest on general fund	45,000.00	56,331.87
New corporations	17,500.00	5,385.50
Tax on collateral inheritances and estate taxes	700,000.00	921,169.83
corporations	550,000.00	522,752.74
express companies	35,000.00	28,248.24
loan and building associations	2,800.00	4,855.59
insurance companies	556,000.00	505,043.08
parlor and sleeping car companies	1,800.00	1,480.58
personal property	10,000.00	4,530.51
railroad companies	1,674,236.00	1,573,046.17
savings banks	255,000.00	259,806.56
trust and banking companies	330,000.00	307,509.18
telephone and telegraph companies	415,000.00	370,465.98
Duties on commissions	4,000.00	3,695.00
State institutions	105,875.00	97,531.07
Board and care of neglected children (from cities and towns)	160,000.00	129,496.75
Miscellaneous items	18,167.00	47,062.21
Direct Receipts Applicable to Appropriation Act		
State tax on valuation of State (7 mills on the dollar)	5,301,027.05	4,727,233.87
Receipts Appropriated by Legislative Acts to be Added to Appropriations or Accounts		
County taxes	131,874.45	146,847.60
Departmental Supplies	57,697.10	60,759.80
Dog licenses	51,211.00	48,807.00
Farm Lands Loan Commission—Loans . . .		17,039.03
Federal rehabilitation and vocational edu- cation	50,273.36	56,807.00
Tax on bank stock	431,518.49	367,060.40
Maine Forestry District	169,428.23	176,625.87

DEPARTMENT OF AUDIT

	Receipts 1931-1932 estimated by Committee on Budget and Approp- riations Committee	Receipts 1931-1932 Actual
Income credited to Appropriations, 1931-32	715,244.73	935,906.15
State Highway Commission	16,353,160.00	17,707,379.81
Aeronautical fund		2,176.16
Lands reserved for public uses—investment account	46,576.68	27,060.00
Lands reserved for public uses—trust fund		13,446.43
Temporary loan		795,495.12
State trust fund		10,044.22
Farm Lands Loan Commission—special loan account		67,883.01
Maine Teachers' Retirement Association	2,175.96	25,853.54
	<u>\$28,396,965.05</u>	<u>\$30,131,101.21</u>

Note. Receipts credited to appropriations totalled \$11,703,725.98, of which \$10,781,060.66 was added to State highway appropriations, principally State aid roads; the remainder, or \$922,665.22, being fees, fines, licenses, etc., credited by authority of law to other department appropriations; also \$13,240.83 of 1930-1931 appropriations were credited to accounts of that year.

It will be noted that receipts added to appropriations in the year 1930-1931 were \$4,066,720.70. Due to enactment of the law creating the general highway fund, (Chapter 251, Public Laws 1931), receipts from gasoline tax and automobile fees in 1931-1932 were credited directly to the general highway fund and are therefore not shown in the same way as in the previous year. The comparison with that year is:

From gasoline tax, 1931-1932	\$4,976,675.55
From automobile fees, 1931-1932	3,017,462.08
From all other receipts added to appropriations, 1931-1932	3,709,588.35
	<u>\$11,703,725.98</u>

CASH EXPENDITURES OF THE SEVERAL STATE DEPART-
MENTS AND INSTITUTIONS OF THE STATE OF MAINE FOR
THE FISCAL YEAR ENDED JUNE 30, 1932

Adjutant General's Department	1931	\$ 20,118.50	
	1932	180,374.14	\$200,492.64
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Attorney General's Department	1931	2,582.89	
	1932	27,972.88	30,555.77
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Bank Commissioner's Department	1931	1,665.32	
	1932	63,644.51	65,309.83
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Board of Prison Commissioners	1931	355.24	
	1932	2,893.22	3,248.46
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Bureau of Taxation (Board of State Assessors)	1931	1,387.39	
	1932	24,805.80	26,193.19
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Bureau of Budget			2,405.24
Bureau of Accounts and Control			15,523.28
Bureau of Purchases			8,687.27
Bureau of Institutional Service			2,346.30
Bonds Retired and Interest (Highway)			1,592,450.64
Bonds Retired and Interest (All Other)			140,330.50
Commissioner of Agriculture	1931	15,951.78	
	1932	281,237.57	297,189.35
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Commissioner of Finance			1,979.20
Commissioners of Pharmacy			1,897.36
Commissioners of Uniform Legislation			498.92
County Attorneys			23,449.78
Claims and Deficiencies			40,548.31
Charitable, Benevolent and Educa- tional Institutions	1931	6,746.62	
	1932	56,087.22	62,833.84
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Department of Labor and Industry	1931	647.59	
	1932	17,173.00	17,820.59
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Department of Public Welfare	1931	24,091.10	
	1932	846,078.92	870,170.02
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Examining Boards			7,804.71
Executive Department	1931	65,976.65	
	1932	626,267.98	692,244.63
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DEPARTMENT OF AUDIT

Forest Commissioner's Department	1931	2,566.55	
	1932	250,100.59	252,667.14
Industrial Accident Commission	1931	687.84	
	1932	34,131.07	34,818.91
Inland Fish and Game Commissioner			454,651.73
Insurance Commissioner	1931	694.67	
	1932	13,328.39	14,023.06
Legislative Department	1931	4,211.57	
	1932	11,259.04	15,470.61
Maine State Library	1931	714.36	
	1932	54,166.79	54,881.15
Maine Development Commission			83,187.66
Miscellaneous (includes Railroad and Telegraph Tax Apportionment)	1931	1,729.99	
	1932	201,936.68	203,666.67
Passamaquoddy and Penobscot In- dians	1931	1,139.71	
	1932	63,467.42	64,607.13
Public Utilities Commission	1931	3,988.35	
	1932	144,372.60	148,360.95
Sea and Shore Fisheries Department	1931	4,888.95	
	1932	77,774.73	82,663.68
Secretary of State's Department	1931	1,062.62	
	1932	32,272.35	33,334.97
State Auditor's Department	1931	185.34	
	1932	45,297.23	45,482.57
Soldiers' Bonus Fund			1,900.00
State Board of Arbitration and Con- ciliation			53.90
State Commissioner of Education	1931	78,709.32	
	1932	2,717,914.96	2,796,624.28
State Department of Health	1931	7,029.64	
	1932	161,691.81	168,721.45
State Highway Police Department	1931	4,841.53	
	1932	150,674.95	155,516.48

DEPARTMENT OF AUDIT

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State Park Commission	1931	795.35	
	1932	2,484.73	3,280.08
Superintendent of Public Buildings	1931	2,745.29	
	1932	65,316.27	68,061.56
Supreme Judicial and Superior Courts	1931	1,352.50	
	1932	179,659.55	181,012.05
Treasurer of State	1931	203.79	
	1932	48,781.61	48,985.40
Treasurer of State (Bounty on Bears)			15,925.00
Trustees	1931	434.61	
	1932	4,380.45	4,815.06
University of Maine			757,289.79
University of Maine (State Geologist)			1,094.63
Augusta State Hospital	1931	20,850.68	
	1932	333,903.22	354,753.90
Bangor State Hospital	1931	11,884.87	
	1932	313,866.17	325,751.04
Central Maine Sanatorium	1931	8,077.92	
	1932	179,132.18	187,210.10
Maine School for the Deaf	1931	5,067.14	
	1932	44,451.84	
New Construction		5,596.90	55,115.88
Maine State Prison	1931	12,052.42	
	1932	144,223.42	156,275.84
Northern Maine Sanatorium	1931	2,208.44	
	1932	106,855.96	
New Construction		3,130.00	112,194.40
Pownal State School	1931	15,021.54	
	1932	247,786.44	
New Construction		52,935.53	315,743.51
State Military and Naval Children's Home	1931	2,135.50	
	1932	25,822.65	27,958.15
State Reformatory for Men	1931	4,525.37	
	1932	58,498.72	
New Construction		10,903.94	73,928.03

DEPARTMENT OF AUDIT

State Reformatory for Women.....	1931	2,489.21	
	1932	52,873.80	
New Construction.....		2,517.46	57,880.47
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State School for Boys.....	1931	2,405.61	
	1932	73,649.32	76,054.93
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State School for Girls.....	1931	5,271.15	
	1932	65,898.53	
New Construction.....		3,277.00	74,446.68'
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Western Maine Sanatorium.....	1931	4,426.76	
	1932	131,657.62	136,084.38
<hr/>			
State Highway Commission.....			16,611,632.49
Dog Licenses Refunded.....			4,848.22
Departmental Supplies.....			63,476.53
Maine Teachers' Retirement Association.....			33,041.46
Temporary Loan.....			800,000.00
County Taxes, Collected and Paid to Counties.....			146,847.60
Farm Loans and Expenses.....			232,589.70
Lands Reserved for Public Uses—Trust Fund.....			27,160.00
Tax on Bank Stock.....			315,188.56
Tax on Collateral Inheritance, Refunds, etc.....			356.66
Refunds, State and Forestry District Taxes.....			344.19
State Trust Fund.....			979,115.73
Federal Vocational Education.....			33,040.39
*Check Clearing Account.....			40,435.21
Aeronautical Fund.....			2,321.18
Passamaquoddy Indian Trust Fund..			5,014.04
Receivers Fund for Defunct Banks...			249.68
War Bond Sinking Fund.....			6,809.85
Joseph C. Green Trust Fund.....			241.20
Jessie E. Godfrey Trust Fund.....			35.88
Miscellaneous Revenue Accounts....		5,269.27	
Less Insurance Suspense Account—Credit.....		245.33	5,023.94
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Total Cash Expenditures.....			\$31,056,245.56

*This account is for adjustment of errors in checks and has been in operation since April, 1932.

DEPARTMENT OF AUDIT

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CASH BALANCES, RECEIPTS AND EXPENDITURES
FISCAL YEARS 1930-1931 AND 1931-1932

Month 1930-1931	Cash Balance at First of Month	Receipts in Month	Total Cash Applicable to Month	Expended in Month
July, 1930	\$1,928,893.05	\$2,903,361.03	\$4,832,254.08	\$2,627,368.02
August, 1930	2,204,886.06	1,906,927.25	4,111,813.31	3,427,915.79
September, 1930	683,897.52	3,983,524.99	4,667,422.51	2,426,918.01
October, 1930	2,240,504.50	1,740,835.52	3,981,340.02	3,226,791.77
November, 1930	754,548.25	3,305,889.27	4,060,437.52	3,252,455.95
December, 1930	807,981.57	5,414,725.67	6,222,707.24	4,823,826.13
January, 1931	1,398,881.11	3,503,638.18	4,902,519.29	2,717,210.04
February, 1931	2,185,309.25	963,903.51	3,149,212.76	1,088,282.66
March, 1931	2,060,930.10	1,351,220.03	3,412,150.13	1,002,087.99
April, 1931	2,410,062.14	1,971,209.62	4,381,271.76	1,451,131.20
May, 1931	2,930,140.56	1,640,080.29	4,570,220.85	1,903,837.44
June, 1931	2,666,383.41	2,791,577.69	5,457,961.10	2,580,088.66
Month 1931-1932	Cash Balance at First of Month	Receipts in Month	Total Cash Applicable to Month	Expended in Month
July, 1931	\$2,877,872.44	\$3,791,455.63	\$6,669,328.07	\$4,017,122.54
August, 1931	2,652,205.53	1,707,408.68	4,359,614.21	3,010,914.36
September, 1931	1,348,699.85	4,484,575.57	5,833,275.42	2,809,529.60
October, 1931	3,023,745.82	2,242,763.06	5,266,508.88	3,212,214.74
November, 1931	2,054,294.14	2,664,744.32	4,719,038.46	2,704,857.65
December, 1931	2,014,180.81	5,706,520.73	7,720,701.54	4,479,761.80
January, 1932	3,240,939.74	1,448,455.28	4,689,395.02	2,346,185.86
February, 1932	2,343,209.16	1,301,283.84	3,644,493.00	1,006,779.32
March, 1932	2,637,713.68	1,666,611.33	4,304,325.01	897,952.80
April, 1932	3,406,372.21	1,361,015.29	4,767,387.50	1,995,877.70
May, 1932	2,771,509.80	1,329,740.31	4,101,250.11	1,339,808.49
June, 1932	2,761,441.62	2,426,527.17	5,187,968.79	*3,235,240.70

*Cash balance July 1, 1932, \$1,952,728.09

AUGUSTA STATE HOSPITAL

AUGUSTA

Fiscal Year July 1, 1930-June 30, 1931

This institution for mental diseases was established in 1836 and became a State institution in 1840. The total area is 479 acres of which 324 acres is under cultivation. The total inmate capacity is 850. There were 1221 inmates at the institution July 1, 1931. Total number discharged during the year, 121; total deaths, 109. The net per capita cost for the year was \$5.40, as compared with \$5.43 the previous year. There was expended in the year for personal services, \$173,900.71; for maintenance, \$175,663.03; for repairs and equipment, \$59,015.63; unused balances of \$34,975.02 lapsed to the State treasury. The farm showed an income for the year of \$39,638.76, of which \$22,525.50 was for milk. The value of the plant was \$2,204,633.71. The trust funds of the institution are \$57,000.00.

BANGOR STATE HOSPITAL

BANGOR

Fiscal Year July 1, 1930-June 30, 1931

This institution for mental cases was established in 1901 as a State institution. Total area of the plant is 200 acres of which about 100 acres is under cultivation. About three years ago this institution had its capacity nearly doubled. Total inmate capacity is now 875. The number at the institution July 1, 1931, was 940. In the year there was expended for personal services, \$129,042.13; for maintenance, \$171,868.26; for repairs and equipment, \$61,428.33; for new piggery, \$5,013.66; for renovation of cold storage plant, \$2,355.68; for elevator, \$1,794.60; interest on trust funds, \$160.00; total expenditures, \$371,662.66. Unused balances were lapsed amounting to \$6,423.81. The net per capita cost per week was \$6.59, a decrease of 35 cents over the

previous year. The farm shows a very satisfactory gain of about \$1,700.00, comparing with a loss of nearly \$600.00 for the previous year. The value of farm products was \$8,431.67. The total plant investment is \$1,268,310.82.

CENTRAL MAINE SANATORIUM FAIRFIELD

Fiscal Year July 1, 1930-June 30, 1931

This is an institution for tubercular patients, established in 1910, becoming a State institution in 1915. The total area is 25 acres. No farming is carried on here. The total inmate capacity is 188. The number at the institution July 1, 1931, was 177. There was expended for personal services, \$53,713.85; for maintenance, \$104,861.41; for repairs and equipment, \$25,441.18; new construction, \$57,-658.29; new water main, \$341.81; lapsed to State treasury, \$6,158.42. The weekly per capita cost was \$22.03, as compared to \$19.87 the previous year. This has been due to an increase of some \$7,000.00 in personal services; \$6,000.00 in maintenance, and \$1,500.00 in repairs and equipment, all due to the construction of a new building for patients. An increase of 16 patients occurred upon completion of the new building. The value of the plant is \$289,764.17. The trust funds amount to \$1,721.08.

MAINE SCHOOL FOR THE DEAF PORTLAND

Fiscal Year July 1, 1930-June 30, 1931

This institution was established in 1897. There were 110 pupils enrolled in the year ended June 30, 1931. Per capita cost per week was \$8.61. Expenditure for maintenance for year was \$14,074.91, a decrease of about 12% from the preceding year. The total plant investment, being book value of buildings as carried, was \$195,748.58. A radio ear,

an instrument with electrical ear phones, for children with residual hearing, has been installed at a cost of \$2,500.00. New Hampshire pupils are schooled here for which that State pays tuition of \$1,700.00 a year. Trust funds in the possession of this institution totaled June 30, 1931, \$6,272.75.

MAINE STATE PRISON

THOMASTON

Fiscal Year July 1, 1930-June 30, 1931

The Maine State Prison had 233 at the institution on June 30, 1931. Of the 94 on parole 70 were in good standing. Ten parole violators had been returned to the institution. The prison was operated for the year at a net cost of \$151,-490.29. The per capita cost was \$13.68 per week, an increase of \$2.17 from the previous year. This was principally occasioned by reason of the diminishing returns from manufacturing activities carried on at the institution. A few years ago the income from this source was approximately \$150,000.00 a year. Last year it was \$20,668.84. Harnesses, sleighs and brooms have been so generally superseded by more modern equipment as to cause this shrinkage in revenues. A great improvement has been made in the commissary department. The farm consists of about 400 acres, from which was produced last year subsistence used at the institution of the market price value of \$7,528.14. There are nearly 50 buildings here and the inmate capacity is 250. The plant, including the farms, is valued at \$756,403.37. The farms are valued at \$18,500.00.

NORTHERN MAINE SANATORIUM

PRESQUE ISLE

Fiscal Year July 1, 1930-June 30, 1931

This is an institution for tubercular patients established in 1919. The area of the plant is 28 acres, 3 acres being in

cultivated crops. The inmate capacity is 117 and there were 113 at the institution on July 1, 1931. The net per capita weekly cost was \$19.22 as compared to \$19.78 for the previous year due to an average increase of 8 in population. There was expended for personal services, \$40,255.93; for maintenance, \$63,603.09; for repairs and equipment, \$11,281.09; unused balances lapsed amounting to \$242.63. The gardens yielded produce valued at \$593.25. The total plant investment is \$295,011.49.

POWNAI STATE SCHOOL

POWNAI

Fiscal Year July 1, 1930-June 30, 1931

The Pownal State School for those of sub-normal mentality was established in 1907 as a State institution. The total area of the plant is 1,200 acres, of which about 300 acres are in hay lands and pasture and 150 acres in cultivation. The farm produced crops of the market value of \$41,538.66. The total cost of the institution was \$422,729.57, of which \$113,471.11 was for personal services; \$39,338.20 for maintenance; and \$172,063.56 for construction of the new hospital building. Unused balances were lapsed amounting to \$5,893.96. The total inmate capacity is 810 and there were enrolled at the institution July 1, 1931, 701. The per capita cost per week was \$6.57, as compared to \$6.77 last year. Less than four per cent of the patients are paying patients. The increase in per capita cost was due to the fact that the net cost of operation of the institution decreased about \$7,000.00 as compared to the previous year and also to an average increase of seven patients for the year. The value of the plant as carried is \$1,240,146.14.

STATE MILITARY AND NAVAL CHILDREN'S
HOME

BATH

Fiscal Year July 1, 1930-June 30, 1931

This institution was established in 1865 and became a State institution the following year. Its inmate capacity is 43 and that number was at the institution July 1, 1931. There was expended in the year for personal services, \$9,065.02; for maintenance, \$14,100.31; for repairs and equipment, \$5,895.08; total expense, \$29,060.41. Unused balance lapsed \$78.37. The per capita cost per week was \$16.77, an increase of \$3.54 over the previous year. The increase is largely brought about by reason of a number of items such as new heating plant, electrical fixtures, etc., that last year had been closed into the inventory of goods and supplies instead of having been added to plant account. The trust funds of the institution total \$11,248.22 and are intact and all invested in either bonds or savings deposits. Interest on same during the year amounted to \$594.25. The total plant investment is \$36,259.95.

STATE REFORMATORY FOR MEN

SOUTH WINDHAM

Fiscal Year July 1, 1930-June 30, 1931

Established as a State institution in 1919, the Reformatory for Men consists of 324 acres and some 25 buildings. Much of this area is good farm land, of which about 68 acres are in cultivated crops and 216 acres in hay and pasture, about 150 head of stock are carried on this place and a flock of some 500 hens. For the fiscal year ended June 30, 1931, the farm produced 300 tons of hay, 500 bushels of oats, 1,500 bushels of potatoes, 1,400 bushels of other root crops, 2,035 dozen eggs, 3,480 pounds of butter, 8,925 quarts of milk, 9,600 pounds of beef, 7,200 pounds of pork and a large

amount of berries, vegetables, etc., all of a value at market prices of over \$18,000.00. Of eggs, milk, butter and meat sufficient was produced so that none of these articles had to be purchased. The brick plant furnished employment for 18 inmates and the total cash sales of brick in the year amounted to \$3,062.37. Brick used in construction or repairs at the institution were credited to the institution at the rate of \$15.00 per thousand.

In 1925 thirty inmates were at this institution; July 1, 1931, there were 136, yet the appropriations for maintenance, repairs, equipment and for pay of officers and employees is now actually less than at that time. This indicates that the increase in farm products has been sufficient to support the increased number of inmates.

Maintenance costs decreased from \$30,002.30 for last year to \$26,998.23, or ten per cent. The gross expense per person at the institution is \$11.07 a week; a decrease of \$1.47 over the preceding year. The total plant investment, including land and buildings is \$229,665.19. A reduction in the plant account of \$7,641.69, due to removal of the old industrial building is reflected in a decreased per capita cost. The plant account for the year has credit for \$15,000.00 for labor performed by inmates on the industrial building.

The method employed for posting farm products to the institution's ledger was found to be inaccurate and instructions have been given to correct same in the succeeding year.

STATE REFORMATORY FOR WOMEN

SKOWHEGAN

Fiscal Year July 1, 1930-June 30, 1931

The Reformatory was established in 1915 as a State institution. The area is 200 acres, of which 75 acres are in hay lands and pasture and 25 acres cultivated. The farm produced crops, milk, eggs, etc., of the value of \$13,435.21, and a net profit of \$4,891.80. The inmate capacity is 90 and there were at the institution July 1, 1931, 107 women and 16 babies. The per capita weekly cost in this year was

\$10.45 as compared to \$9.73 for the previous year, an increase of 72 cents. This was in large part accounted for by reason of not taking into consideration the cost of the babies as has been done in other years. The cost of caring for these is a small item and if computed on the basis of other institutions comparable figures are misleading. It was therefore decided to omit them. There was expended at the institution for personal services, \$20,919.07; for maintenance, \$28,664.32; for repairs and equipment, \$13,511.11; on the detention building, \$6.81; total, \$63,101.31. Unused balances were lapsed to the amount of \$3,506.86. The value of the plant is \$223,836.72.

STATE SCHOOL FOR BOYS SOUTH PORTLAND

Fiscal Year July 1, 1930-June 30, 1931.

Established in 1850 this became a State institution in 1853. The total area is 185 acres of which about 30 acres is in cultivated crops. The farm in this year shows an excellent profit and while entirely worth while from a financial standpoint, is of exceptional educational value. The profit for the year shows \$4,213.80. Total value of farm products, \$15,100.36, of which 149,618 pounds of milk valued at \$7,480.91, and potatoes valued at \$2,375.00 were the leading items. The net per capita cost in this year was \$10.32 against \$8.99 last year, an increase of \$1.33, principally brought about by reason of a decrease of ten inmates for a yearly average. The capacity of the institution is 160, while the average number at the institution during the year has been 127. There were 129 July 1, 1931. During the year 49 were paroled; 1 enlisted; 1 was transferred to Pownal State School; 1 transferred to the Maine State Prison; 6 escaped. There was expended in the year for personal services, \$19,514.26; for maintenance, \$33,596.12; for repairs and equipment, \$13,468.77; for interest on trust funds, \$118.00; total expense, \$66,697.15. Unused balances of \$2,979.37 were lapsed. The total plant investment is \$199,495.01.

STATE SCHOOL FOR GIRLS
HALLOWELL

Fiscal Year July 1, 1930-June 30, 1931

This institution was established in 1875 as a correctional school for girls and became a State institution in 1899. The total area is 65 acres, 28 acres being under cultivation. The total inmate capacity is 160 and there were 136 at the institution on July 1, 1931. The weekly per capita cost was \$8.43, a decrease from \$10.30 the previous year due in part to a decrease in expense of about \$2,800.00 and an increase of 25 in the inmate population. The accounts have been kept in excellent condition and the perpetual inventory installed here is a model for other institutions. There was expended for personal services, \$24,829.85; for maintenance, \$40,688.52; for repairs and equipment, \$15,314.52. Unused balances of \$1,275.29 were lapsed into the treasury. The total farm production was valued at \$5,600.13. The total plant investment was \$210,582.00. The trust funds of the institution amount to \$11,712.15.

UNIVERSITY OF MAINE
ORONO

Fiscal Year July 1, 1930-June 30, 1931

This institution with a student body of nearly 1,600 was conducted at a cost for the year of \$1,468,883.52, of which the State furnished through the one mill fund on the State valuation \$743,685.75, or nearly fifty-one per cent of the total income of the University. Its income from tuitions, fees, etc., totaled \$291,129.04; from the Federal government, \$50,000.00; from athletics, \$37,317.55; other sources, dormitories, hotel, sale of agricultural products, etc., \$244,218.57. It laid aside in surplus \$33,613.40. The university draws its entire appropriation and in this respect is unlike the other State institutions, which expend their appropriations only to the extent that they incur bills.

It is gratifying to report that the old notes which represented money borrowed by the trustees in 1910 to assist in

running the institution and formerly amounting to \$240,000.00 have now been fully paid. They were entirely paid from the appropriations of the institution.

There was paid during the year for construction and equipment of buildings \$121,618.19. The largest amount \$80,687.11 has been expended for the construction of the new home economics building; for girls' dormitory, \$27,681.05. There has also been expended in remodeling the heating plant \$11,483.42.

Formerly some of the members of the faculty and employees purchased supplies from the institution. The auditor has called for payment of these accounts and some have been paid and others reduced. They should all be promptly settled and the practice should not be continued.

WESTERN MAINE SANATORIUM GREENWOOD MOUNTAIN

Fiscal Year July 1, 1930-June 30, 1931

This institution for tubercular patients was established in 1904 and became a State institution in 1915. The total area owned by the State is 495 acres, of which 220 acres are under cultivation. The total inmate capacity is 144. There were 141 at the institution on July 1, 1931. There are 79 employees, 36 male and 43 female. The per capita cost per patient per week for the year was \$18.69, a decrease of .68 over the previous year. The total amount available for the institution for the year was \$151,085.41, of which \$54,637.16 was expended for personal service; \$71,955.19 for maintenance; \$14,630.38 for repairs and equipment; and \$7,378.23 for erection of a house for the superintendent. Unused balances of \$2,484.45 were lapsed into the treasury. The increase in the plant investment was \$9,812.23 and the increase in supplies was \$1,736.59.

Extensive farming operations are carried on at this institution. In the year the farm produced crops shown as of a market value of \$3,186.35, while the dairy and live stock products were credited with producing \$14,280.64; total farm products, \$17,466.99.

The trust funds of the institution total \$80,174.72 and are all invested in bonds or cash deposits.