

# MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

July 1, 1936 - June 30, 1938

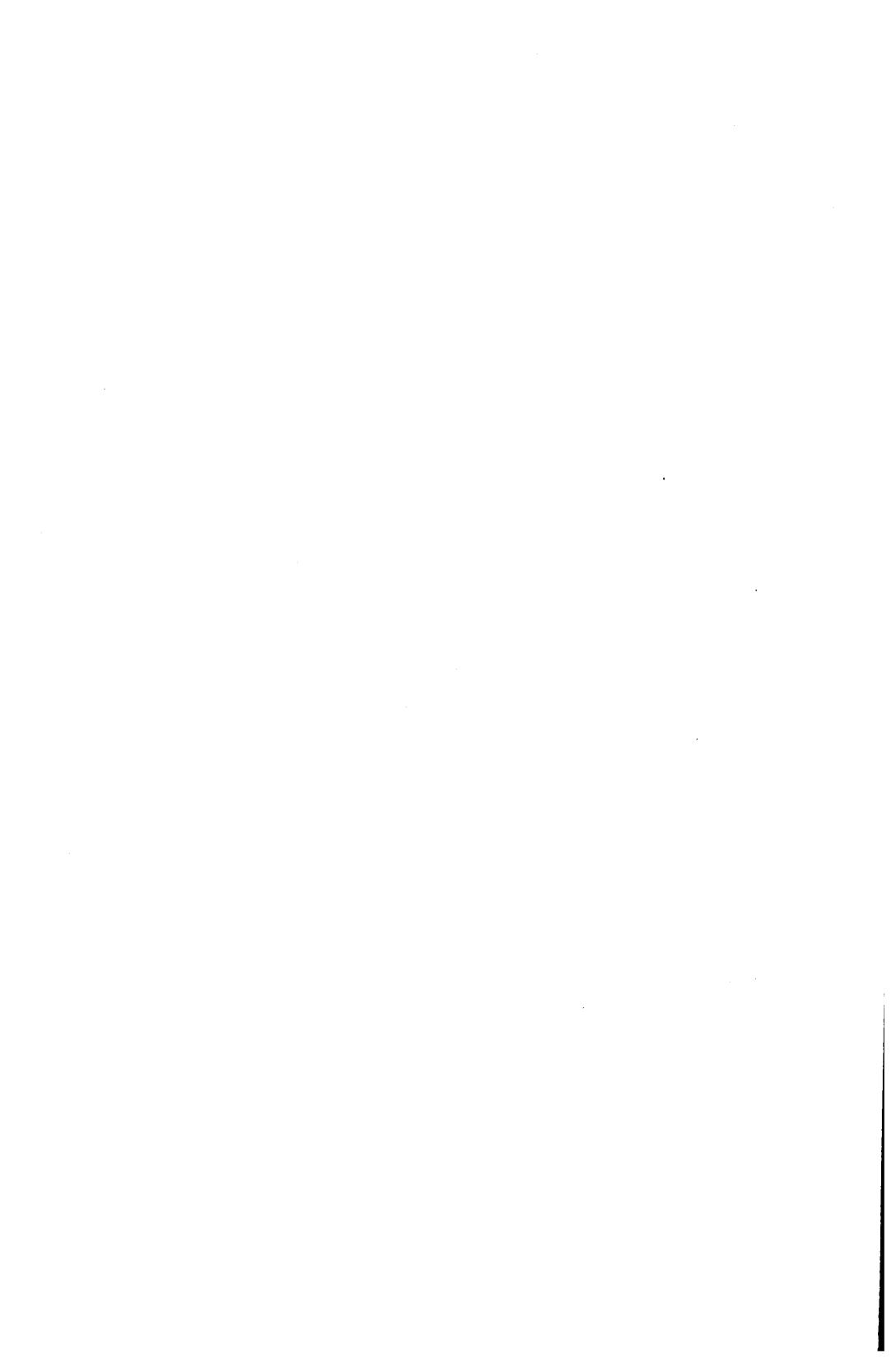
STATE OF MAINE

**Nineteenth Report**  
of the  
**Department of Audit**



**Published pursuant to Chapter 216, Article VI,  
Section 4, Public Laws of 1931**

**For Period  
July 1, 1937 to June 30, 1938**



STATE OF MAINE  
DEPARTMENT OF AUDIT

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Augusta, November 1, 1938

Herewith is presented in summary form a report of the essential facts found in the audits conducted by this department for the year ended June 30, 1938. The law governing this office requires the State Department of Audit 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.

The books and records of the following departments which record receipts and some of which are authorized by law to make disbursements, as well, have been audited and have been found to be kept in proper order, with all receipts deposited in the State treasury:

- Commissioner of Agriculture:
  - Division of Animal Industry
    - Dairy Inspector
  - Division of Inspections
    - Licenses, Blueberry factories
      - Bottling establishments
      - Factory inspection
      - Feed manufacturers
      - Fertilizer manufacturers
      - Insecticide manufacturers
      - Sardine packers
  - Division of Markets
    - Shipping point inspection
  - Division of Plant Industry
    - Certified seed potatoes
- Commissioner of Finance:
  - Bureau of Accounts and Control
  - Departmental Supplies
- Forest Commissioner:
  - Land Agent
  - Maine Forestry District
- Insurance Commissioner:
  - Licenses
- Port of Portland Authority:
  - Operations of Maine State Pier

## Secretary of State:

Corporation bureau  
Registrar of motor vehicles

## State Commissioner of Education:

Normal Schools at Castine, Farmington, Gorham, Machias,  
Presque Isle, and the Madawaska Training School at  
Fort Kent  
Academies Receiving State Aid  
Teachers' Retirement Association

## Also the following examining boards:

Board of Accountancy  
Board of Bar Examiners  
Board of Chiropractic Examiners  
Board of Dental Examiners  
Board of Optometry  
Board of Osteopathy  
Board of Registration of Medicine  
Board of Registration of Nurses  
Board of Veterinary Examiners  
Commissioners of Pharmacy

## MUNICIPAL AUDITING

The Eighty-eighth Legislature at its regular session in 1937 enacted "An Act to Provide for Annual Audits in Cities, Towns, Plantations and Village Corporations," (Chapter 216, Public Laws), requiring that the municipal officers of every such municipality shall have, on or before September 30, 1938, an audit of its accounts covering the last complete municipal year prior thereto, and shall cause subsequent audits of its accounts to be made annually thereafter. Such audits are to be made by the State Department of Audit or by qualified public accountants. The term "qualified" as stated in the law shall mean "that said audit shall be conducted by an accountant or auditor whose competency shall be approved by the state auditor." Copies of all such audits performed by a public accountant are required to be filed in the State Department of Audit on forms which said department shall prescribe. This form is to provide for a uniform classification of accounts. Failure on the part of a qualified public accountant

to fulfill the provisions of the law shall result in a new audit to be made by the State Department of Audit. The law further provides that if the municipal officers fail to make provision for an audit within the prescribed time, then the State Department of Audit shall cause said audit to be made.

The act also provides that cities, towns, plantations and village corporations shall adopt and have installed an adequate accounting system approved by the State Department of Audit on or before the beginning of its municipal year next after December 31st, 1937; provided, that accounting systems now in use and approved by the State Department of Audit may be continued.

No appropriation was provided for this work, but the municipalities pay for the audit. Our staff of municipal auditors has been increased from three to nine, and with the assistance of eighty-one public accountants we have hurried the work as rapidly as possible. The State Department of Audit has had applications from 231 municipalities and the public accountants who have coöperated in the work have had applications from 283 municipalities. Two small plantations have made no response to our repeated requests to their assessors. It has been impossible to complete all audits by the date provided in the law, September 30th, but to the date of November 22nd, 302 completed reports have been received and recorded in the office. Every effort is being made to complete the remaining audits by December 31, 1938.

To date of this report we have found seven municipalities that have failed to bond their tax collectors and six that have failed to bond their treasurers, though Chapter 14, Sect. 14, Revised Statutes, requires that collectors be bonded and Chapter 5, Section 26, Revised Statutes, requires that treasurers be bonded. In bonding collectors and treasurers we urge selectmen to accept only faithful performance bonds of a surety company.

There are a number of municipalities in which the collector has failed to advertise and sell or place mortgage liens against real estate on which taxes had become delinquent, though required by Chapter 14, Section 72, Revised Statutes.

Tax rates in our municipalities vary from \$20.00 to \$130.00 per \$1,000.00. In the 285 cities and towns so far reporting the following tabulation shows the tax rate and the average per county.

County	No. Towns Reported	Tax Rate Runs from	Average
Androscoggin.....	9	36 to 64	51.93
Aroostook.....	24	30 to 130	71.34
Cumberland.....	20	36 to 54	43.96
Franklin.....	12	37 to 84	58.34
Hancock.....	21	31 to 71.2265	51.46
Kennebec.....	23	38 to 64	48.87
Knox.....	9	42 to 80	52.56
Lincoln.....	8	26.50 - 90	50.79
Oxford.....	15	46 to 84	65.67
Penobscot.....	45	21 to 127	59.37
Piscataquis.....	13	20 to 103	53.91
Sagadahoc.....	5	33.50 - 60	49.70
Somerset.....	10	20 to 78	55.90
Waldo.....	11	44 to 84	60.09
Washington.....	33	37 to 110.20	65.81
York.....	27	32 to 67	52.84
	285		

In 24 of the municipalities audited shortages totaled \$47,404.84. These are being reported to the Governor and Attorney General, as required by law. There remains over 200 municipalities to report.

There is also included here a tabulation showing the percentage of taxes collected during the year 1937-1938. The first three columns show the percentage collected of the current year's levy, while the fourth, fifth and sixth columns show the percentage of total tax collections, including prior years with the commitment of the current year.

County	No. Towns Reported	Current Year			Includes Prior Years		
		Low	High	Aver.	Low	High	Aver.
Androscoggin . . .	9	83.2	97.0	91.1	91.2	111.7	99.2
Aroostook . . . . .	24	44.4	98.0	72.9	49.9	111.9	95.6
Cumberland . . . . .	20	85.5	99.9	93.0	93.7	124.2	101.1
Franklin . . . . .	12	68.0	100.0	87.9	84.0	104.4	99.3
Hancock . . . . .	21	42.8	99.9	88.5	64.0	115.4	99.9
Kennebec . . . . .	23	61.7	100.0	88.4	85.9	116.2	102.2
Knox . . . . .	9	85.0	96.3	92.0	92.2	114.7	101.3
Lincoln . . . . .	8	82.3	97.6	89.4	92.6	100.7	98.1
Oxford . . . . .	15	72.5	99.9	88.1	85.4	124.0	102.9
Penobscot . . . . .	45	64.8	100.0	83.6	81.3	119.0	94.1
Piscataquis . . . . .	13	76.6	99.2	81.6	90.2	106.3	89.9
Sagadahoc . . . . .	5	82.8	97.6	87.5	84.9	107.0	97.6
Somerset . . . . .	10	75.7	100.0	87.4	94.1	104.1	99.6
Waldo . . . . .	11	65.4	91.1	79.5	79.2	121.3	100.1
Washington . . . . .	33	35.2	100.0	91.8	60.1	130.5	100.9
York . . . . .	27	70.0	100.0	92.9	90.0	123.0	96.4
	285						



York county being the first county in which the tabulations were fully completed there is submitted herewith the gross debt of the various municipalities in that county, the result of our tabulations for the last fiscal year, as compared with the debt as compiled by the Bureau of the Census for 1932. It will be noted that the funded or fixed debt, also the gross debt, less sinking fund assets, is slightly less than five years ago.

## YORK COUNTY

Cities and Towns	GROSS DEBT, 1932			Gross Debt Less Sinking Fund Assets	GROSS DEBT, 1937			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other		Total	Funded or Fixed	All Other	
Acton (No report) . . . . .	0	0	0	0				
Alfred . . . . .	\$27,700.00	\$25,700.00	\$2,000.00	\$27,700.00	\$3,261.60		\$3,261.60	\$3,261.60
Berwick . . . . .	35,700.00	35,700.00		35,700.00	20,000.00		20,000.00	20,000.00
Biddeford . . . . .	537,000.00	537,000.00		537,000.00	57,400.00	\$ 15,000.00	42,400.00	57,400.00
Buxton . . . . .	23,774.00	18,574.00	5,200.00	17,574.00	749,000.00	674,000.00	75,000.00	717,646.96
Cornish . . . . .	9,132.00	7,000.00	2,132.00	9,132.00	25,000.00	22,000.00	3,000.00	25,000.00
Dayton . . . . .	0	0	0	0	434.72		434.72	434.72
Eliot . . . . .	13,000.00	13,000.00	0	13,000.00	2,000.00		2,000.00	2,000.00
Hollis . . . . .	0	0	0	0	11,000.00	7,000.00	4,000.00	11,000.00
Kennebunk . . . . .	26,500.00	5,000.00	21,500.00	26,500.00	19,800.00	10,000.00	9,800.00	19,800.00
Kennebunkport . . . . .	63,000.00	63,000.00		63,000.00	32,800.00	24,500.00	8,300.00	32,800.00
Kittery . . . . .	52,000.00	52,000.00		52,000.00	41,500.00	41,500.00		41,500.00
Lebanon . . . . .	3,700.00	3,700.00		3,700.00	52,475.00	24,000.00	28,475.00	52,475.00
Limerick . . . . .	16,500.00	16,500.00		16,500.00	5,000.00		5,000.00	5,000.00
Limington . . . . .	3,400.00	3,400.00		3,400.00	19,500.00	15,500.00	4,000.00	19,500.00
Lyman . . . . .	3,570.00	3,570.00		3,570.00	0	0	0	0
Newfield . . . . .	7,100.00	7,100.00		7,100.00	15,652.48		15,652.48	15,652.48
North Berwick . . . . .	35,400.00	35,400.00		35,400.00	7,926.86		7,926.86	7,926.86
North Kennebunkport . . . . .	7,800.00	1,000.00	6,800.00	7,800.00	18,351.68		18,351.68	18,351.68
Old Orchard Beach . . . . .	137,500.00	95,000.00	42,500.00	137,500.00	7,000.00	7,000.00		7,000.00
Parsonsfield . . . . .	9,900.00	7,500.00	2,400.00	9,900.00	189,300.00	160,000.00	29,300.00	189,300.00
Saco . . . . .	296,650.00	239,000.00	57,650.00	296,650.00	7,000.00		7,000.00	7,000.00
Sanford . . . . .	518,732.00	342,000.00	176,732.00	518,732.00	320,000.00	270,000.00	50,000.00	320,000.00
Shapleigh . . . . .	2,700.00	1,400.00	1,300.00	2,700.00	301,450.00	297,000.00	4,450.00	301,450.00
South Berwick . . . . .	64,037.00	60,057.00	3,980.00	64,037.00	3,410.34		3,410.34	3,410.34
Waterboro . . . . .	41,637.00	34,900.00	6,737.00	41,637.00	48,000.00	41,000.00	7,000.00	48,000.00
Wells . . . . .	97,971.00	75,187.00	22,784.00	97,971.00	27,000.00		27,000.00	27,000.00
York . . . . .	121,881.00	109,500.00	12,381.00	121,881.00	115,877.86	78,500.00	37,377.86	115,877.86
					64,700.00	47,500.00	17,200.00	63,200.00
	\$2,156,284.00	\$1,792,188.00	\$364,096.00	\$2,150,084.00	\$2,164,840.54	\$1,761,500.00	\$403,340.54	\$2,131,987.50

## COUNTY AUDITS

The Eighty-eighth Legislature by Chapter 206, Public Laws of 1937, required the various county officers to keep their books and accounts on such forms and in such manner as shall be approved by the State Department of Audit. It also requires an annual audit of such books and records, a copy of such audit to accompany the county estimates submitted to the Legislature, as provided by Section 67, Chapter 13, of the Revised Statutes, as amended by Chapter 107, of the public laws of 1935, the expense of such audits to be paid by the counties.

In the fifteen months in which this law has been effective audits have been conducted in fourteen of the sixteen counties of the State and a uniform system of accounts has been installed in three counties.

A serious financial situation faces two of the counties of the State. Aroostook county now has due and owing to it in overdue taxes in excess of \$200,000.00 with little or no prospect of early payment. Washington County, which in 1895 was by legislative act authorized to subscribe for and purchase preferred stock of the Washington County Railroad Company to an amount not to exceed \$500,000.00, on referendum voted to accept the provisions of the act, and opened subscriptions for the stock, which was issued. Some eight years later the stock was sold to a railroad company. Though in 1907 the Legislature authorized the creation of a sinking fund for the purpose of paying the bonded indebtedness of the county, the money to be raised on property or taken from any balance in the county treasury, by 1925 the outstanding bonded indebtedness on this account stood at \$475,000.00. A refunding issue in 1927 at 4 $\frac{1}{4}$ % has resulted since that date in a reduction of this debt to \$365,000.00 as well as an additional \$21,000.00 in bridge bonds. Several of the largest municipalities in the county have been unable to pay their county taxes, with the result that bank loans that were meant to be temporary cannot be paid and are constantly adding to the already heavy permanent debt of the county.

A report under the provisions of this law will be made to the Legislature soon after the opening of the session in January.

We find in the various counties a different interpretation of the law relative to the distribution of personal estate under Sections 20 to 27, Chapter 79, Revised Statutes.

If an administrator, executor, guardian or trustee has funds remaining in his hands after legacies, debts and expenses are paid and the probate court has directed it to be paid to some party entitled

thereto, and same remains unpaid for six months, it shall be paid to the treasurer of the county, who shall receipt for it. (Section 21).

In case the probate court orders the money deposited in a savings or other bank to accumulate interest in favor of the party entitled to it, such funds shall, with all accumulations, be deposited in the treasury of the county. (Section 21).

If within twenty years the person entitled to this money proves his right to it the judge of probate shall by decree direct the county treasurer to pay over to such person the amount of the original deposit, with interest at the rate of 2% per annum from the date of deposit, provided that all sums of money paid to the county treasurer by any savings bank shall draw interest at the same rate as was paid by said bank at the time of payment to the county treasurer.

There appears here no absolute direction to deposit this money separately in a savings account, though this appears to have been the general practice. In some of the counties, however, such amounts have been covered into the general fund of the county. Asked by the department about the matter, the Attorney General writes:

"I have a feeling that the next Legislature should provide that these funds, the same as cemetery funds, should be separately deposited in savings banks so that they might be available for the persons who may thereafter rightfully be entitled to them. Such an act would undoubtedly be in line with the general idea of protection of county funds embodied in the audit law under which you are operating."

### FARM LANDS LOAN COMMISSION

The Farm Lands Loan Commission created by an act of the Legislature in 1917 (Chapter 58, Revised Statutes), was intrusted with the investment of the Reserved Land Fund, which on June 30, 1938, amounted to \$858,010.54. On June 30, 1932, at which time the fund became fully invested, there were investments in farm mortgages of \$469,712.06; State bonds to the amount of \$160,000.00 had been purchased; war loan bonds of \$21,000.00 and there were savings deposits of \$183,800.00. At that time 220 loans were outstanding. It would seem as if conditions could not be made more favorable for borrowers, as the rate of interest was fixed by law at 5%, with twenty years to pay, and no payments required to be made on the principal for three years, unless the borrower desired to begin such payments at the end of the first year. The average loan made was \$2,094.00 and the average appraised value of lands, including all improvements,

was approximately \$24.00 an acre. However, in some 297 loans made the State has had to take over 64 farms, 11 additional loans now being under foreclosure. The following statement reveals the condition as of June 30, 1938.

Number of Current Loans . . . . .	120
Number of Foreclosures (Title Perfected) . . . . .	45
Number of Foreclosures (Title not Perfected) . . . . .	11
	176
Principal Amount of Current Loans . . . . .	\$227,435.70
Principal Amount of Foreclosure (Title Perfected) . . . . .	89,330.59
Principal Amount of Foreclosures (Title not Perfected) . . . . .	20,100.84
	\$336,867.13
Past Due Interest on Current Loans . . . . .	\$ 7,818.17
Past Due Interest on Foreclosures (Title Perfected) . . . . .	12,530.02
Past Due Interest on Foreclosures (Title not Perfected) . . . . .	4,163.48
	\$24,511.67
Taxes, Insurance, etc., advanced on Current Loans . . . . .	\$ 1,684.02
Taxes, Insurance, etc., advanced on Foreclosures (Title Perfected) . . . . .	20,312.25
Taxes, Insurance, etc., advanced on Foreclosures (Title not Perfected) . . . . .	1,136.70
	\$23,132.97

## STATEMENT OF FORECLOSURES

(Title Perfected)

<i>Loan No.</i>	<i>Amount</i>	<i>Interest</i>	<i>Taxes, etc.</i>
13	\$ 616.00	\$ 68.20	\$ 461.73
22	450.00	67.50	64.33 Cr. Bal.
27	2,200.00	440.00	4.52 Cr. Bal.
32	3,800.00	665.00	1,012.86
43	4,000.00	800.00	702.69
47	1,600.00	320.00	451.38
63	800.00	95.00	805.89
71	1,600.00	180.00	904.87
77	6,000.00	1,010.00	2,515.38
95	2,750.00	275.00	1,345.52

STATEMENT OF FORECLOSURES (Concluded)  
(Title Perfected)

<i>Loan No.</i>	<i>Amount</i>	<i>Interest</i>	<i>Taxes, etc.</i>
122	2,434.59	176.78	167.87
124	5,000.00	625.00	1,596.79
136	2,680.00	335.00	241.92
141	2,000.00	185.00	270.56
142	2,500.00	411.56	464.57
143	2,850.00	285.00	235.29 Cr. Bal.
149	1,500.00	202.10	510.66
150	4,000.00	300.00	1,705.75
157	1,200.00	180.00	171.51
163	2,075.00	175.64	98.49
165	750.00	404.41	844.06
167	1,400.00	175.00	396.52
172	1,500.00	337.50	75.22 Cr. Bal.
174	300.00	37.50	144.09
175	1,130.00	84.75	304.37
176	3,000.00	150.00	1,152.62
179	350.00	26.25	155.63
181	1,600.00	270.00	191.42
182	2,150.00	107.50	700.94
184	1,200.00	90.00	423.76
188	1,750.00	411.45	65.68
195	1,550.00	271.25	397.72
197	1,200.00	160.00	240.23
198	2,000.00	175.00	80.97 Cr. Bal.
203	2,000.00	500.00	489.85
204	750.00	93.75	94.67
209	715.00	178.80	3.25
213	2,000.00	300.00	124.18
215	900.00	112.50	215.46
218	2,000.00	242.70	260.81
230	930.00	69.75	315.97
233	750.00	131.25	18.70
254	4,550.00	779.50	772.73
272	3,300.00	577.50	76.89 Cr. Bal.
283	1,500.00	46.88	108.37
	<hr/>	<hr/>	<hr/>
	\$89,330.59	\$12,530.02	\$20,312.25

## STATEMENT OF FORECLOSURES

(Title not Perfected)

<i>Loan No.</i>	<i>Amount</i>	<i>Interest</i>	<i>Taxes, etc.</i>
40	\$1,125.84	\$337.80	\$2.65
46	4,000.00	1,000.00	3.25
107	2,000.00	300.00	196.73
146	2,000.00	450.00	84.80
180	600.00	95.00	1.00
190	1,200.00	270.00	6.25
216	800.00	140.00	1.95
221	2,500.00	500.00	385.05
252	1,475.00	405.68	2.80
281	3,000.00	525.00	318.83
293	1,400.00	140.00	133.39
	<hr/>	<hr/>	<hr/>
	\$20,100.84	\$4,163.48	\$1,136.70

The Reserved Land Fund on June 30, 1938, had investments as follows:

Maine municipal bonds . . . . .	\$165,500.00
Farm mortgages . . . . .	330,303.16
Savings accounts . . . . .	137,044.67
	<hr/>
	\$632,847.83
There were also savings accounts impounded of	50,964.04
	<hr/>
	\$683,811.87

## COURT AUDITS

The dockets of the various courts are audited in order to determine the amount due the State on account of fines imposed and forfeitures taken for violation of the motor vehicle laws and fish and game laws. In the former cases one-half of the fines and forfeitures accrue to the State and is covered into the general highway funds, and one-half to the county having jurisdiction of the case. In the matter of the violation of the fish and game laws the entire fine and officer's fee accrues to the State.

## BONDED DEBT

June 30, 1932, Bonded debt of Maine.....	\$27,251,500.00
June 30, 1933, Bonded debt of Maine.....	31,445,500.00
June 30, 1934, Bonded debt of Maine.....	30,395,500.00
June 30, 1935, Bonded debt of Maine.....	29,539,500.00
June 30, 1936, Bonded debt of Maine.....	27,740,500.00
June 30, 1937, Bonded debt of Maine.....	30,436,000.00
June 30, 1938, Bonded debt of Maine.....	29,447,000.00

## WORLD WAR DEBT

In 1917 authorization to borrow \$1,000,000.00 for war purposes was enacted by the Legislature. This was all issued and expended. In 1919 and 1921 bonds to the amount of \$3,300,000.00 to pay the adjusted compensation of World War veterans was authorized and issued and was expended for that purpose. May 1, 1938, witnessed the final payment on this indebtedness, the last issue of bonds in the amount of \$486,000.00 being paid on that date.

## GENERAL DEPARTMENT AUDITING

In the past year an examination has been conducted of the bills and accounts preaudited by the Department of Finance, Bureau of Accounts and Control. The accounts are generally in good order. Attention was called to the loss of discounts in the last fiscal year of \$326.04, and discounts and overcharges saved of \$204.11. All discounts are now being promptly taken.

## BOARD OF EMERGENCY MUNICIPAL FINANCE

This Board, consisting of the State Tax Assessor, the State Auditor and the Treasurer of State, were empowered by an act of the Legislature of 1933 to assist municipalities that have fallen into financial distress, and may after conducting an audit of their accounts, or an



investigation of their financial affairs, if they believe it be to the best interest of the State and public necessity demands it, to take over the administration of the affairs of said municipality and may administer them in coöperation with or to the exclusion of the duly elected officers. To come within the provisions of the law a city or town must for eighteen months have been in arrears in paying its State taxes, due on December 1st of each year; or have defaulted on any bond issue or payment of interest due thereon; or have refused or neglected to pay school and other salaries, and have received from the State funds in support of its poor.

The Board has found it necessary to take over the administration of the following municipalities in the State: Van Buren, on August 11, 1937; Connor, September 21, 1937; St. Francis Plantation, October 15, 1937; Eastport, December 23, 1937; Blaine, October 14, 1938; Kingman Plantation, October 14, 1938. A moratorium on old indebtedness becomes effective upon the entry of the Board into a municipality.

To date the Board has been able to administer these municipalities through duly appointed commissioners and without borrowing to meet current bills. The matter of old indebtedness is now being studied and it is believed that some phases of this problem may require legislative action.

### GENERAL REMARKS AND RECOMMENDATIONS

In the fiscal year 1930-1931 the Port of Portland Authority paid into the State Treasury \$25,000.00 from its earnings at the State Pier to be applied toward paying the State Pier bonds when they should begin to mature March 1, 1933. This was placed in a sinking fund at 4% and though the rate of interest has now been reduced, has accumulated until it amounted to \$31,001.86 on June 30, 1938. The fund has not been used and it is recommended that it be transferred to the reserve to retire State Pier bonds in season to be applied towards paying the \$115,000.00 of these bonds which mature March 1, 1939. Of the total issue of \$1,150,000.00 issued for the Port of Portland Authority \$690,000.00 have now been retired, leaving \$460,000.00 to be paid, the last maturing date being March 1, 1942.

There can be no doubt that the constitutional provision (Art. XXII, Amendments), prohibiting a municipality from incurring a debt in excess of 5% of its valuation has had a beneficial effect in that it has been a brake on incurring indebtedness in our cities and towns. However, in recent years since *Hamilton, et als vs. The*

Portland Pier Site District, 120 Maine, 15, was decided there has been an increasing tendency on the part of many of our citizens to procure special legislative enactments creating light, water and other districts, the obligations against which, though a debt against the same property are, nevertheless, in this case regarded as separate bodies for purposes of constitutional debt limitation. Thus a town may, in the course of its regular municipal transactions, incur a debt to the extent of 5% of its valuation, and by special enactments may also incur a like amount of indebtedness for a water district, and also for a light district, in this manner legally pyramiding an indebtedness to 15% of the valuation. The remedy, if one is desired, is for the Legislature to submit and the people to adopt a more definite and limiting amendment.

At the time of the closing of the banks March 3, 1933, the State had on deposit in the several banks of the State to the credit of the general fund certain sums which were impounded in the amount of \$648,568.88. On this amount the various banks have paid liquidating dividends of \$291,823.42, leaving in the hands of conservators as of June 30, 1938, the sum of \$356,745.46. This represents a pay-off of 45% of the amount so impounded. Additional liquidating dividends will be forthcoming.

In the trust funds of the State the bank holiday resulted in the impounding of \$349,835.53, on which to June 30, 1938, liquidating dividends of \$158,643.61 have been paid, leaving \$191,191.92 still in the hands of conservators.

An oral ruling of the Deputy Attorney General to this department indicates that Chapter 216, Public Laws of 1937, which provides for annual audits in all municipalities of the State by the State Department of Audit, or by auditors approved by it, so modifies Chapter 5, Section 12, Revised Statutes, that there appears to now be no requirement that an auditor of accounts be chosen at annual town meetings under the provisions of the latter section.

Respectfully submitted,

ELBERT D. HAYFORD,  
*State Auditor*

## CASH RECEIPTS — STATE OF MAINE

Prepared by State Department of Audit

DEPARTMENT OF AUDIT

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	Year Ended June 30, 1935	Year Ended June 30, 1936	Year Ended June 30, 1937	Year Ended June 30, 1938
Corporation Changes.....	\$ 5,122.50	\$ 1,130.00	\$ 6,791.09	\$ 9,610.82
Foreign Corporations.....	4,400.00	4,480.00	4,650.00	4,770.00
New Corporations.....	4,850.00	3,182.50	2,901.00	3,352.50
Dog License Deficiencies.....	12,316.24	8,787.00	9,313.00	7,611.00
Farm Lands Loan Commission—Interest.....	27,932.80	21,896.00	25,061.88	16,973.54
Fees of Office.....	58,381.40	57,521.41	60,898.14	58,938.77
Fines and Licenses—Inland Fish and Game Commissioner.....	8,600.55	11,462.26	6,884.53	7,526.36
Fines and Licenses—Sea and Shore Fisheries.....	5,396.00	7,425.47	1,753.27	1,500.48
Interest on General Fund.....	1,938.84	2,343.52	30,588.12	30,690.44
Miscellaneous Items.....	16,220.74	20,287.42	981,759.10	663,284.76
Tax on Collateral Inheritance and Estates.....	744,906.34	642,076.73	15,269.65	15,791.03
Tax on Express Companies.....	18,833.39	17,304.89	489,918.69	563,321.39
Insurance Companies.....	3,215.15	3,032.84	2,953.61	2,802.06
Loan and Building Associations.....	449,593.19	478,065.01	489,918.69	563,321.39
Parlor and Sleeping Car Companies.....	3,215.15	3,032.84	2,953.61	2,802.06
Personal Property.....	844.22	780.16	813.69	715.60
Railroad Companies.....	6,316.61	5,415.57	7,525.98	6,228.65
Savings Banks and Trust Companies.....	990,451.47	1,024,990.70	1,022,211.08	1,006,068.83
Telephone and Telegraph Companies.....	294,726.62	288,896.69	264,127.15	248,883.95
Corporations.....	312,202.23	321,679.45	343,995.11	350,705.61
Duties on Commissions.....	231,501.00	230,613.00	232,904.22	240,992.70
State Institutions.....	3,820.00	3,910.00	4,610.00	4,100.00
Board and Care of Neglected Children.....	85,590.29	86,067.74	86,848.15	92,277.00
State Tax, Including Unincorporated Lands.....	190,306.00	191,429.18	189,357.33	215,446.10
State Tax on Wild Lands—Suspense.....	5,006,685.68	4,931,476.34	5,098,023.44	4,919,563.81
Automobile Fees.....	68,526.88	30,696.85	88,642.03	5,926.43
Gasoline Taxes.....	3,155,967.19	3,406,695.97	3,786,592.86	3,582,176.93
State Highway Commission—Bonds—Federal, etc.....	5,056,405.25	4,763,157.36	5,439,912.24	6,161,509.84
To Highway Appropriations—All Other.....	723,102.04	1,548,047.29	2,539,277.81	2,847,500.37
Income Credited to Appropriations.....	2,493,375.93	2,379,038.52	2,810,696.89	2,639,540.99
Tax on Bank Stock.....	1,117,118.02	2,315,734.18	4,719,205.09	3,445,390.69
Federal Vocational Education.....	128,647.33	84,677.06	75,900.18	129,884.43
Tax on Maine Forestry District.....	76,128.67	75,617.15	67,642.32	113,074.50
Temporary Loans.....	128,403.35	136,596.34	146,474.39	131,896.37
County Taxes.....	798,000.00	1,995,585.57	2,997,833.33	
Departmental Supplies.....	110,513.64	100,922.39	115,011.15	95,094.08
Dog Licenses.....	58,250.38	71,579.25	20,863.94	35,293.31
Special Tax on Cities and Towns.....	47,215.81	51,034.00	51,862.00	64,770.80
Lands Reserved for Public Uses—Trust Fund.....	240.00			
	13,914.50	53,526.93	27,807.93	27,264.00

## CASH RECEIPTS — STATE OF MAINE — Concluded

	Year Ended June 30, 1935	Year Ended June 30, 1936	Year Ended June 30, 1937	Year Ended June 30, 1938
Farm Lands Loan Commission—Repayment of Loans. . . . .	32,056.42	21,154.18	47,011.63	17,215.05
Aeronautical Fund. . . . .	3,497.89	—	—	74,649.78
State Trust Fund. . . . .	107,150.00	4,062.50	38,722.22	135,616.13
Maine Teachers' Retirement Association. . . . .	79,731.87	103,141.99	109,295.95	1,362.43
Passamaquoddy Indian Fund. . . . .	6,945.69	12,175.77	3,544.66	1,362.43
Interest on State Trust Funds. . . . .	46,353.59	41,176.29	39,488.91	38,378.57
Dividends from Closed Banks. . . . .	19,919.38	24,106.31	27,730.29	14,320.23
Interest on State Taxes and Wild Land Tax. . . . .	12,930.00	34,108.69	36,668.76	20,388.33
Maine State Liquor Commission. . . . .	1,535,226.92	4,232,936.67	5,613,129.05	5,940,072.01
Maine State Licensing Bureau—Beer. . . . .	281,236.08	606,388.85	560,352.89	630,652.91
Unemployment Compensation Fund. . . . .	—	—	1,956,986.08	3,097,217.27
Emergency Liquor Tax. . . . .	—	—	181,805.12	858,383.76
Federal Highway Funds. . . . .	—	—	3,002,886.26	1,789,626.59
Unemployment Benefit Fund. . . . .	—	—	—	2,700,775.55
State Receipts. . . . .	\$24,585,008.09	\$30,456,413.99	\$43,394,502.21	\$43,069,136.75
Special Federal Government Relief Funds. . . . .	12,029,594.09	4,309,723.68	5,819.80	—
Total Cash Receipts. . . . .	\$36,614,602.18	\$34,766,137.67	\$43,400,322.01	\$43,069,136.75

CASH EXPENDITURES BY DEPARTMENTS AND INSTITUTIONS — STATE OF MAINE

Prepared by State Department of Audit

	Year Ended June 30, 1935	Year Ended June 30, 1936	Year Ended June 30, 1937	Year Ended June 30, 1938
Adjutant General	\$138,153.96	\$137,796.50	\$199,137.93	\$204,298.63
Attorney General	32,035.81	41,732.37	43,174.28	32,356.83
Bank Commissioner	53,844.61	56,540.29	51,612.64	55,799.23
Bureau of Taxation	30,726.99	33,953.69	31,390.27	142,708.12
Bureau of Budget	8,181.80	6,578.48	8,280.88	10,003.27
Bureau of Accounts and Control	127,591.76	159,491.11	151,682.81	150,680.38
Bureau of Purchases	59,728.49	83,307.58	20,431.80	23,194.57
Bureau of Institutional Service	39,629.03	61,557.96	60,406.20	60,733.62
Bonds and Interest	2,332,068.98	2,358,017.40	3,395,265.10	3,118,952.50
Claims and Deficiencies	—	39,822.41	—	—
Commissioner of Agriculture	300,220.62	414,609.26	410,403.20	474,348.38
Commissioner of Uniform Legislation	199.50	255.50	117.75	—
County Attorneys	21,236.80	23,449.56	23,449.56	23,449.56
Department of Health and Welfare	1,233,378.12	2,137,531.56	2,852,003.96	1,576,281.78
Department of Labor and Industry	14,258.29	21,152.37	21,688.18	21,539.53
Examining Boards	18,440.31	30,842.63	30,186.90	34,648.52
Executive Department	54,955.94	43,559.64	54,997.76	29,745.79
Forest Commissioner	257,923.12	221,606.69	202,027.42	212,449.86
Gasoline Tax—Rebates and Administration	169,746.09	174,451.14	200,813.34	232,280.31
Industrial Accident Commission	30,819.16	33,840.35	32,891.14	34,741.76
Inland Fish and Game Commissioner	416,914.52	441,443.10	448,273.77	528,734.41
Insurance Commissioner	12,596.41	14,237.85	13,834.53	22,081.59
Legislative Department	223,106.80	12,515.92	237,042.56	22,326.78
Maine Development Commission	71,735.99	94,547.61	118,020.21	162,801.82
Maine Real Estate Commission	—	—	—	3,380.39
Maine State Library	41,289.99	44,712.41	43,071.34	39,256.30
Maine State Licensing Board (Beer)	42,599.47	61,967.63	83,044.21	86,215.59
Maine State Liquor Commission	1,346,376.65	3,823,800.33	4,259,765.47	4,100,110.62
Maine State Planning Board	8,844.82	5,112.39	4,906.21	—
Maine Highway Safety Campaign	—	—	9,430.18	—
Miscellaneous Appropriations	227,826.72	242,539.38	360,054.97	306,135.30
Public Utilities Commission	94,120.76	105,886.59	93,592.77	92,936.13
Passamaquoddy and Penobscot Indians	90,160.87	94,991.51	104,758.25	100,817.57
Sea and Shore Fisheries	63,215.40	66,959.52	68,692.64	73,216.28
Secretary of State	149,658.58	158,666.14	166,857.57	179,008.13
Social Security Fund	—	—	—	1,541,956.23
Soldiers' Bonus Fund	300.00	600.00	—	—
State Auditor	16,960.14	22,955.22	23,436.74	32,584.76
State Board of Arbitration	—	—	164.68	—
State Commissioner of Education	2,515,341.48	2,586,962.59	2,782,668.15	2,720,699.30
State Department of Health	157,631.88	205,951.44	283,063.77	182,420.68
State Department of Public Welfare	1,068,840.79	1,159,920.37	1,347,263.88	1,425,963.79
State Highway Police	172,422.41	225,782.64	282,539.71	288,730.48

DEPARTMENT OF AUDIT

CASH EXPENDITURES — STATE OF MAINE — Concluded

	Year Ended June 30, 1935	Year Ended June 30, 1936	Year Ended June 30, 1937	Year Ended June 30, 1938
State Park Commission . . . . .	6,159.84	1,856.63	2,461.95	1,130.31
State Racing Commission . . . . .	—	13,413.55	21,011.96	10,610.75
Superintendent of Public Buildings . . . . .	103,700.67	79,537.37	87,325.03	86,898.66
Supreme Judicial and Superior Courts . . . . .	171,987.30	181,598.49	176,075.19	170,065.56
Treasurer of State . . . . .	18,252.85	23,730.18	22,961.34	25,288.64
Unemployment Compensation Commission—Administration . . . . .	—	—	59,483.53	498,075.59
Unemployment Compensation Fund . . . . .	—	—	1,935,470.61	3,052,602.09
Unemployment Compensation Benefit Fund . . . . .	—	—	—	2,588,267.48
University of Maine . . . . .	522,466.00	552,944.16	552,944.16	657,201.90
Augusta State Hospital . . . . .	387,224.01	521,172.88	736,225.55	492,932.40
Bangor State Hospital . . . . .	290,082.67	402,486.80	748,025.72	383,041.09
Central Maine Sanatorium . . . . .	223,485.63	173,707.49	174,061.96	216,161.60
Maine School for the Deaf . . . . .	44,331.54	54,485.51	44,912.80	50,262.07
Maine State Prison . . . . .	182,881.81	265,689.36	260,917.30	242,135.47
Northern Maine Sanatorium . . . . .	104,923.43	109,691.77	104,790.78	105,997.29
Pownal State School . . . . .	260,656.08	510,793.28	572,306.93	353,988.57
State Military and Naval Children's Home . . . . .	32,591.76	25,121.95	26,855.76	26,459.76
State Reformatory for Men . . . . .	52,220.37	55,661.79	52,086.02	57,122.36
State Reformatory for Women . . . . .	55,113.01	72,585.87	165,900.58	90,445.28
State School for Boys . . . . .	67,759.54	109,558.25	73,263.93	73,882.73
State School for Girls . . . . .	78,240.38	101,731.02	184,813.66	82,768.55
Western Maine Sanatorium . . . . .	137,141.41	134,628.59	129,987.90	143,024.25
State Highway Commission . . . . .	9,148,841.26	9,265,406.86	10,101,369.97	12,305,714.56
Federal Highway Funds . . . . .	—	—	2,826,186.66	2,104,651.30
Miscellaneous Revenue Accounts:				
Temporary Loans . . . . .	800,000.00	2,000,000.00	3,000,000.00	—
Tax on Bank Stock . . . . .	73,567.61	100,818.92	101,454.56	108,129.18
County Taxes . . . . .	110,513.64	100,922.39	115,011.15	95,096.44
Departmental Supplies . . . . .	76,443.93	59,511.48	19,866.35	24,445.26
Check Clearing Account . . . . .	3,765.11	10,115.09	2,241.96	—
Maine Teachers' Retirement Association . . . . .	79,731.87	103,141.99	109,295.95	135,616.13
State Trust Fund . . . . .	118,390.37	—	38,546.62	75,903.87
Farm Lands Loan Commission—Expenses . . . . .	—	—	11,174.30	8,459.79
Other Revenue Accounts . . . . .	110,350.24	109,826.88	17,278.57	20,136.99
State Tax on Wild Lands . . . . .	—	—	22.91	—
State Tax on Wild Lands—Suspense . . . . .	—	—	104,646.42	6,405.67
Central Mailing Room . . . . .	—	—	70,482.06	87,152.87
Departmental Garage . . . . .	—	—	45,551.71	47,979.78
Lands Reserved Fund—Investments . . . . .	—	—	—	51,000.00
State Expenditures . . . . .	\$24,903,905.39	\$30,589,784.68	\$41,225,544.58	\$42,826,643.03
Special Federal Government Relief Funds . . . . .	11,566,166.12	4,871,690.48	108,286.42	—
<b>Total Cash Expenditures . . . . .</b>	<b>\$36,470,071.51</b>	<b>\$35,461,475.16</b>	<b>\$41,333,831.00</b>	<b>\$42,826,643.03</b>

**COMMISSIONER OF AGRICULTURE**  
**DIVISION OF ANIMAL INDUSTRY**  
**STATE DAIRY INSPECTOR**

January 1, 1937 - December 31, 1937

*Receipts*

Impounded Balance.....		\$3,954.09
Due from 1936 Account.....		1.00
Vehicle Licenses issued.....	\$2,355.00	
State Licenses issued.....	3,358.00	
		5,713.00
		\$9,668.09

*Deposited in State Treasury*

Jan. 19, 1937.....	\$807.00	
Jan. 22, 1937.....	673.00	
Jan. 29, 1937.....	662.00	
Feb. 4, 1937.....	801.00	
March 19, 1937.....	581.00	
May 14, 1937.....	336.00	
July 22, 1937.....	655.00	
Sept. 15, 1937.....	406.00	
Jan. 14, 1938.....	792.00	
		\$5,713.00
Dividend, Augusta Trust Co.....		263.61
Impounded Balance.....		3,690.48
Due from 1936 Milk Licenses.....		1.00
		\$9,668.09

**DIVISION OF MARKETS—POTATO INSPECTION SERVICE**

(Season ended June 30, 1938)

Fees and expenses billed.....		\$85,937.83
<i>Credits:</i>		
Cash Collections.....	\$68,605.71	
Credits and rebates on billings.....	46.90	
Accounts receivable.....	17,282.22	
Adjustment.....	3.00	
		\$85,937.83

*Receipts:*

Total applicable to 1933-1934 accounts . . . .	\$ 3.50
Total applicable to 1934-1935 accounts . . . .	3.00
Total applicable to 1935-1936 accounts . . . .	3.00
Total applicable to 1936-1937 accounts . . . .	10,514.69
Total applicable to 1937-1938 accounts . . . .	68,605.71
	\$79,129.90

*Accounts Receivable Summary*

<i>Year</i>	<i>Balance July 1, 1937</i>	<i>Paid during Year</i>	<i>Rebates</i>	<i>Balance June 30, 1938</i>
1927-28. . . . .	\$1,524.91			\$1,524.91
1928-29. . . . .	94.20			94.20
1930-31. . . . .	107.55			107.55
1931-32. . . . .	148.92		\$7.74	141.18
1933-34. . . . .	61.94	\$3.50		58.44
1934-35. . . . .	291.73	3.00		288.73
1935-36. . . . .	176.15	3.00		173.15
1936-37. . . . .	10,621.18	10,514.69		106.49
1937-38. . . . .				17,282.22
	\$13,026.58	\$10,524.19	\$7.74	\$19,776.87

DIVISION OF PLANT INDUSTRY  
CERTIFICATION OF SEED POTATOES

July 1, 1937 to June 30, 1938

Unpaid balance as per previous report . . \$6,796.77

Add:

B. H. Chapman . . . . . 7.39

M. L. Smith . . . . . 12.27

L. M. Snow . . . . . 14.64

\$6,831.07

Less:

George A. Carter . . . . . 5.73

Unpaid balance, July 1, 1937 . . . . . \$ 6,825.34

Field Inspection . . . . . 12,736.15

Hours Inspection . . . . . 234.50

Barrel Inspection . . . . . 39,041.56

Overpayments rebated . . . . . 4,963.38

Total Debit . . . . . \$63,800.93



Cash.....	\$50,459.49
Credits.....	6,215.46
	<hr/>
Total Credits.....	\$56,674.95
	<hr/>
Unpaid Balance, June 30, 1938.....	\$7,125.98
Less adjustment and uncollectible accounts to be charged off	3,991.56
	<hr/>
	\$3,134.42

## MILK CONTROL BOARD

January 1, 1937 to December 31, 1937

*Receipts:*

Licenses issued.....	\$1,130.00
Hundred weight fees.....	9,870.45
Receipts of 1935 carried forward.....	12.97
	<hr/>
	\$11,013.42

*Disbursements:*

Deposited with Treasurer of State January 1 to December 31, 1937.....	\$11,040.87
Less 1936 Licenses deposited in May, 1937.....	\$ 84.00
Less 1936 Licenses deposited in Jan- uary and February, 1937.....	1,817.01
	<hr/>
	1,901.01
	<hr/>
	\$9,139.86
Add 1937 Licenses deposited in March, 1938...	13.00
Add 1937 Fees deposited in Jan. and Feb., 1938	1,847.59
	<hr/>
	1,860.59
Petty Cash on hand.....	12.97
	<hr/>
	\$11,013.42

**DEPARTMENT OF FINANCE**  
**DEPARTMENTAL SUPPLIES**

A careful physical check of the stock on hand June 30, 1938, was made by our auditors and bills receivable and payable were carefully checked with the departmental supply records. The large net profit for the year is accounted for by the fact that the F. E. R. A. office equipment was donated to the State and has been sold to the departments.

Stock on hand Inventory .....	\$5,962.37
Bills receivable, June supplies .....	\$2,986.41
Back bills, prior months .....	834.64
	3,821.05
	\$9,783.42
Less bills payable .....	175.40
	\$9,608.02
Balance departmental supply account as shown on Controller's ledger, June 30, 1938 .....	3,363.72
	\$12,971.74
Departmental Supply Account .....	\$12,971.74
(Revolving Fund) .....	10,000.00
	\$2,971.74
Net Profit .....	\$2,971.74

**FOREST COMMISSIONER**

**MAINE FORESTRY DISTRICT**

*Receipts and Expenditures July 1, 1937 to June 30, 1938*

Cash balance, July 1, 1937:

Current account .....	\$4,288.69
Impounded account .....	7,917.05
	\$12,205.74

*Receipts:*

State of Maine .....	\$165,000.00
Miscellaneous, sales, refunds, etc. ....	12,896.73
	177,896.73
	\$190,102.47

*Expenditures:*

Chief wardens . . . . .	\$20,663.97
Deputy wardens . . . . .	1,209.17
Expense extinguishing fires . . . . .	11,228.56
Watchmen . . . . .	28,149.81
Patrolmen . . . . .	28,941.66
Tools and supplies . . . . .	37,700.49
Salary and expense of commis- sioner . . . . .	3,294.94
Clerical assistance . . . . .	4,205.00
Supervision . . . . .	16,591.92
Improvement . . . . .	12,337.71
Telephone, telegraph and express . . . . .	3,897.39
Stationery and supplies . . . . .	181.65
Printing and binding . . . . .	1,139.48
Other expenses . . . . .	2,876.08
	\$172,417.83

## Cash balance June 30, 1938:

Current account . . . . .	9,767.59
Impounded account . . . . .	7,917.05
	\$190,102.47

**INSURANCE COMMISSIONER****LICENSES**

July 1, 1937 to June 30, 1938

*Receipts:*

Licenses . . . . .	\$42,621.24
Service clubs . . . . .	120.00
Company receipts . . . . .	4,644.00
Lightning rod agents . . . . .	46.00
Miscellaneous receipts . . . . .	215.00
	\$47,646.24

## PORT OF PORTLAND AUTHORITY

### MAINE STATE PIER

A test check of both receipts and expenses was made. The checking account was reconciled with the bank statements. The book-keeping records were found to be in excellent condition. The book-

#### *Balance Sheet*

June 30, 1938

#### *Assets*

Cash .....	\$22,735.76	
Investment Account .....	20,350.00	
Cash impounded .....	20,426.11	
Accounts Receivable .....	1,680.51	
Inventory .....	19,273.05	
Wharf, Structures and Buildings .....	1,695,478.42	
		\$1,779,943.85

#### *Liabilities*

Accounts Payable .....	\$ 369.97	
Plant Investment .....	1,714,751.47	
Surplus .....	64,822.41	
		\$1,779,943.85

#### *Cash Statement*

June 30, 1938

Balance—July 1, 1937 .....	\$63,658.09	
Receipts .....	56,271.15	
		\$119,929.24
Casco Bank and Trust—Savings .....	\$11,064.58	
Maine Savings .....	5,326.17	
Casco Bank and Trust—Checking .....	6,211.38	
Cash in Office .....	133.63	
Cash impounded .....	20,426.11	
Investment Account .....	20,350.00	
		\$63,511.87
Expenses .....	56,417.37	
		\$119,929.24

*Impounded Cash*

June 30, 1938

Fidelity Trust Company—Savings . . . . .	\$21,494.00	
Casco Mercantile Trust Company—Savings . . . . .	25,628.08	
Casco Mercantile Trust Company—Checking . . . . .	2,284.27	
		<hr/>
	\$49,406.35	
Dividends received . . . . .	26,509.93	
		<hr/>
Balance—June 30, 1937 . . . . .		\$22,896.42

*Impounded Cash: Dividends Paid July 1, 1937 to June 30, 1938*

Sept. 15, 1937—Casco Mercantile—Checking . . . . .	\$ 114.21	
Sept. 25, 1937—Casco Mercantile—Savings . . . . .	1,281.40	
Dec. 31, 1937—Fidelity Trust—Savings . . . . .	1,074.70	
		<hr/>
	\$2,470.31	
Balance—June 30, 1938 . . . . .	20,426.11	
		<hr/>
		\$22,896.42

*Percentage of Impounded Cash Paid:*

Casco Mercantile Trust Company—Savings . . . . .	55%
Casco Mercantile Trust Company—Checking . . . . .	40%
Fidelity Trust Company—Savings . . . . .	65%

*Investments Purchased*

June 30, 1938

1 Chester Water Service Company—4½s—1958 . . . . .	\$1,050.00	
1 Chester Water Service Company—4½s—1958 . . . . .	1,050.00	
3 Scranton Gas & Water Company—4½s—1958 . . . . .	3,150.00	
5 Maine Central Railroad—1st and Coll.—4s—1945 . . . . .	5,075.00	
5 Springfield City Water—4s—1956 . . . . .	4,950.00	
100 Shares Manufacturers Trust Co—Preferred . . . . .	5,075.00	
		<hr/>
		\$20,350.00

*Plant Investment*

June 30, 1938

Wharf Structures and Buildings . . . . .	\$1,695,478.42	
Inventory . . . . .	19,273.05	
		<hr/>
		\$1,714,751.47

*Surplus*

Surplus—June 30, 1937 .....	\$65,268.73	
Operating Loss for year .....	446.32	
		\$64,822.41

*Income*

Wharfage .....	\$16,711.87	
Handling .....	10,872.94	
Dockage .....	3,790.26	
Water .....	840.63	
Storage .....	2,548.26	
Rentals .....	15,813.32	
Rental Equipment .....	12.00	
*Miscellaneous .....	5,530.01	
		\$56,119.29
*Interest .....	\$ 987.29	
Port Book .....	1,570.00	
Fire Damage .....	2,564.31	
Miscellaneous .....	408.41	
	\$5,530.01	

*Wharf, Structures and Buildings:*

Pier Site .....	\$307,875.50	
Pier Proper .....	1,155,079.87	
Steamship Sheds .....	185,818.02	
South Shed Extension .....	19,467.95	
Carpenter Shop .....	250.00	
Storage Buildings .....	22,223.06	
Equipment .....	4,471.52	
Garage .....	292.50	
		\$1,695,478.42

*Expenses*

June 30, 1938

*Personal Service:*

Officers .....	\$2,500.00
Manager and Clerks .....	5,398.07
Superintendent and Regular Men .....	9,745.70
Repair Men .....	5,643.33
Freight Handlers .....	5,741.24
Unclassified .....	273.75

*General Office Expense:*

Advertising . . . . .	\$ 466.26
Port Book . . . . .	1,187.47
Office Supplies . . . . .	217.46
Communication . . . . .	644.89
Trav. Rep. . . . .	228.62
Traveling Directors . . . . .	92.65
Insurance and Fire Protection . . . . .	5,136.17
Unclassified . . . . .	270.57
Equipment . . . . .	3.00

*Operating:*

Heating . . . . .	\$1,404.22
Water . . . . .	739.98
Light and Power . . . . .	1,727.87
Gasoline and Oil . . . . .	177.32

*Repairs and Equipment:*

Repairs to Property . . . . .	\$2,887.10
Engineer . . . . .	66.42
Janitor . . . . .	11.71
Carpenter . . . . .	2.00
Equipment . . . . .	485.53

*General Expense:*

Handling Freight . . . . .	11,094.96
Unclassified . . . . .	72.00

*Plant Additions:*

Equipment . . . . .	330.00
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*Specials:*

Refunds . . . . .	17.32	
		<u>\$56,565.61</u>

Income . . . . .	\$56,119.29	
Expense . . . . .		\$56,565.61
Decrease Surplus . . . . .	446.32	
Increase Inventory . . . . .		1,486.98
Increase Plant Investment . . . . .	1,486.98	
	<u>\$58,052.59</u>	<u>\$58,052.59</u>

**SECRETARY OF STATE**  
**AUDIT OF REGISTRATION OFFICES**  
**MOTOR VEHICLES**

A detailed audit of the automobile registration receipts, Auburn Branch office, following a theft of certain funds from that office on February 26, 1938, reveals a gross shortage, with only 61 registration cards unaccounted for, of \$43,215.77. Of this the sum of \$8,247.03 has since been recovered through duplicate checks given to replace checks involved in the theft. The net shortage is therefore \$34,968.74. The summary appears at the appropriate place in this report; also a list of the 61 missing numbers.

A detailed audit for the year 1937 has also been made of the Portland, Bangor, Presque Isle and Calais branches.

*Auburn Branch Registration Office to February 26, 1938*

Total of work sheets, Schedule No. 1, pages 1 to 27, inclusive	
Column 1 . . . . .	\$34,367.31
Column 2 . . . . .	8,105.80
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> \$42,473.11
Operators, chauffeurs and specials on cash sheet of Feb. 26,	
1938, Schedule No. 2 . . . . .	62.83
Refunds on cash sheet of Feb. 26, 1938, Schedule No. 3 . . . . .	
	15.55
Sundry refunds paid by check subsequent to Feb. 26, 1938,	
Schedule No. 4 . . . . .	10.45
Operators, chauffeurs, specials and refunds paid by cash,	
Schedule No. 5 . . . . .	42.78
Sundry items, Schedule No. 6 . . . . .	
	611.05
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
Gross Shortage . . . . .	\$43,215.77

*Recovery on above shortage:*

Paid by duplicate checks, Schedule No. 1,	
Column 2 . . . . .	\$8,105.80
Duplicate check excise tax on Hoague-Sprague	
Corporation . . . . .	120.32
Sundry refunds paid by check	
Schedule No. 4 . . . . .	\$10.45
Refund Carl Stalt . . . . .	.08
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> 10.53



*Specials paid by check:*

X 415 on Cash Sheet 4/18, 1938 . . . . .	\$2.00
108,940 on Cash Sheet, 4/19, 1938 . . . . .	2.00
3,346 on Cash Sheet 4/25, 1938 . . . . .	4.38
102,105 Operator, on Cash Sheet 1665, 4/4, 1938 . . . . .	2.00
	10.38

Total recovered . . . . . 8,247.03

Net shortage . . . . . \$34,968.74

*Passenger Car Registrations Unaccounted for as of Nov. 22, 1938*

Plate No.	21,872	Plate No.	111,598	Plate No.	114,429
	21,892		111,653		114,755
	109,944		111,698		114,806
	110,732		111,707		114,848
	110,870		111,758		114,967
	110,938		111,767		115,208
	111,219		111,775		111,778
	111,256		111,865		
	111,271		111,922		
	111,324		111,933		
	111,343		114,092		
	111,375		114,097		
	111,426		114,137		
	111,488		114,378		
	111,561		114,399		
	111,576		114,406		

*Truck Registrations Unaccounted for as of Nov. 22, 1938*

W9998	X2910	X3201
X 681	X3002	X3202
X2809	X3014	X3220
X2813	X3025	X3260
X2880	X3125	X3353
X2885	X3164	

*Trailer Registrations Unaccounted for as of Nov. 22, 1938*

1786	1787	1788	1797
------	------	------	------

*Convertible Registrations Unaccounted for as of Nov. 22, 1938*

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*Calais Branch Registration Office 1937*

Cash receipts as per cash machine tapes in office of Secretary of State . . . . .		\$57,388.01
Passenger car registrations . . . . .	\$29,635.73	
Trucks . . . . .	13,675.59	
Regular operators (as per Auditor's work sheets) . . . . .	5,834.00	
Trailer registrations . . . . .	404.35	
Public car registrations . . . . .	278.50	
Tractor registrations . . . . .	12.00	
Motorcycle registrations . . . . .	25.00	
Convertible registrations . . . . .	124.75	
Coach registrations . . . . .	5.00	
Zone registrations . . . . .	92.00	
Excise tax . . . . .	988.06	
Refunds . . . . .	7.71	
Inspectors' collections and balance due items . . . . .	2,347.25	
Specials (as per Auditor's work sheets) . . . . .	2,122.57	
Special numbers . . . . .	83.50	
Chauffeurs' licenses (as per Auditor's work sheets) . . . . .	1,752.00	
		<hr/> \$57,388.01

*Bangor Branch Registration Office 1937*

Receipts as per cash sheets and verified as per deposit slips on Merrill Trust Co., Bangor, held in the State Treasury Department . . . . .		\$551,473.92
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*Cash Receipts as per Auditor's Work Sheets*

Registrations . . . . .	\$302,022.89
Trucks . . . . .	127,395.13
Operators . . . . .	60,890.00
Chauffeurs . . . . .	15,904.00
Trailers . . . . .	3,325.85
Convertibles . . . . .	2,700.81
Tractors . . . . .	624.60
Hire . . . . .	564.00
Motorcycle Registrations . . . . .	520.00
Coach Registrations . . . . .	365.00
Side Car Registrations . . . . .	20.00
Motorcycle Operators . . . . .	4.00
Specials . . . . .	25,061.29

Balance due.....	8,966.25	
Excise Tax.....	2,256.70	
Special Numbers.....	385.75	
Inspectors' Collections.....	241.75	
Refunds.....	176.59	
Duplicates.....	31.50	
		<u>\$551,456.11</u>
1938 Registration No. 8412 posted to 1937 cash sheet		
No. 2732.....		17.81
		<u>\$551,473.92</u>

*Portland Branch Registration Office 1937**Summary*

Receipts as per cash sheets, verified to deposit slips on Portland Nat'l Bank, on file in office of Treasurer of State.....		\$879,971.73
Cash receipts as per auditor's work sheets:		
Passenger registrations.....	\$474,860.34	
Truck registrations.....	198,631.72	
Regular operators' licenses.....	95,796.00	
Special certificates.....	45,535.25	
Chauffeurs' licenses.....	27,134.00	
Excise taxes.....	15,284.00	
Balance due items.....	8,115.85	
Convertible registrations.....	4,407.32	
Trailer registrations.....	4,191.15	
Special numbers.....	1,448.84	
Motorcycle registrations.....	1,153.00	
Hire registrations.....	1,110.00	
Duplicate certificates.....	553.50	
Tractor registrations.....	515.51	
Refunds.....	440.25	
Coach registrations.....	390.00	
Inspectors' collections.....	265.00	
Side car registrations.....	90.00	
Zone registrations.....	46.00	
Motorcycle operators' licenses.....	4.00	
		<u>\$879,971.73</u>

It is recommended that hereafter no plates be issued to the Portland branch office of the American Automobile Association.

*Presque Isle Branch Registration Office 1937*

Cash receipts deposited in the Northern Nat'l  
Bank, Presque Isle, as per duplicate deposit  
slips held in office of Treasurer of State.... \$262,666.21

*Receipts:*

Passenger car registrations.....	\$125,068.00
Truck registrations.....	80,887.50
Regular operators (as per Auditor's work sheets)	25,709.00
Specials (as per Auditor's work sheets).....	11,281.28
Balance due items (as per auditor's work sheets)	7,564.88
Chauffeurs (as per auditor's work sheets) ....	7,512.00
Excise tax (as per auditor's work sheets) ....	1,993.27
Trailers.....	841.10
Tractors.....	676.79
Convertibles.....	271.88
Motorcycle registrations.....	250.00
Hire.....	216.63
Zone.....	166.00
Coach.....	100.00
Special numbers.....	53.88
Inspectors' collections (as per cash sheets)....	45.00
Refunds (as per cash sheets).....	11.00
Side cars.....	10.00
Duplicate registrations and operators' certifi- cates (as per auditor's work sheets).....	8.00
	<hr/>
	\$262,666.21

## STATE COMMISSIONER OF EDUCATION

## AROOSTOOK STATE NORMAL SCHOOL, PRESQUE ISLE

*Financial Statement June 30, 1938**Assets:*

Cash . . . . .	\$2,096.48
Uncollected accounts 1937-38 . . . . .	1,505.26
Uncollected accounts 1936-37 . . . . .	250.86
Uncollected accounts 1934-35 . . . . .	70.00
Uncollected accounts 1933-34 . . . . .	98.00
Uncollected accounts 1932-33 . . . . .	162.50
Uncollected accounts 1931-32 . . . . .	98.50
Uncollected accounts 1930-31 . . . . .	87.00
Deferred tuition notes . . . . .	1,990.00
Personal notes, 1937-38 . . . . .	824.28
Personal notes, 1936-37 . . . . .	383.55
Personal notes, prior to 1936-37 . . . . .	1,643.62
Town orders on hand . . . . .	904.43
Overdraft balances:	
Delinquent account dormitory . . . . .	13.64
School car S-496 . . . . .	175.27
	<hr/>
Total Assets . . . . .	\$10,303.39

*Liabilities:*

Tuition due State . . . . .	\$ 333.55
Deferred tuition, State account . . . . .	2,118.44
Accounts payable, dormitory . . . . .	2,289.59
Alumni field fund . . . . .	41.92
Unexpended balances:	
Dormitory . . . . .	884.95
Registration and incidentals . . . . .	859.39
Blanket tax . . . . .	11.00
	<hr/>
Total Liabilities . . . . .	\$6,538.84
Reserve account . . . . .	3,764.55
	<hr/>
Total . . . . .	\$10,303.39

*Cash Statement June 30, 1938*

Cash balance, July 1, 1937 . . . . .	\$1,627.27
--------------------------------------	------------

*Receipts:*

Tuition . . . . .	\$5,575.23
Deferred tuition . . . . .	128.44
Dormitory . . . . .	13,175.85
Registration and incidentals . . . . .	3,150.82
Blanket tax . . . . .	777.00

*Accounts Receivable:*

1936-37 . . . . .	129.85
1935-36 . . . . .	46.25
1930-31 . . . . .	67.00

*Notes Receivable:*

1936-37 . . . . .	509.64
Prior to 1936-37 . . . . .	402.33
Interest on notes receivable . . . . .	57.91
School car . . . . .	133.30
Book deposits . . . . .	138.70
Dividend on impounded funds . . . . .	126.31
Alumni field fund . . . . .	30.92

Total Receipts . . . . .	<u>\$24,449.55</u>
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Total Available . . . . .	<u>\$26,076.82</u>
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*Disbursements:*

Tuition, remitted to State . . . . .	\$ 5,848.97
Deferred tuition, remitted to State . . . . .	55.19
Dormitory . . . . .	13,673.66
Accounts payable, dormitory . . . . .	292.23
School car . . . . .	308.57
Miscellaneous school activities . . . . .	3,801.72

Total Disbursements . . . . .	<u>\$23,980.34</u>
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Cash balance, June 30, 1938 . . . . .	2,096.48
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	<u>\$26,076.82</u>
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## FARMINGTON STATE NORMAL SCHOOL

Since the appointment of a full-time dietitian there has been a substantial decrease in the cost of maintaining the dormitories. However, no perpetual inventory is maintained. This is recommended.

*Financial Statement June 30, 1938**Assets:*

Cash.....	\$6,371.74
Accounts receivable.....	9,218.05
Deferred tuition notes, school account.....	6,228.96
	\$21,818.75

*Liabilities:*

Deferred tuition notes, State account.....	\$6,228.96
Tuition due State.....	1,629.00
Dormitory account, unexpended.....	4,414.09
Incidental fee account, unexpended.....	328.65
Reserve account for accounts receivable.....	9,218.05
	\$21,818.75

*Cash Statement June 30, 1938*

Cash balance July 1, 1937..... \$1,243.61

*Receipts:*

Tuition account.....	\$17,404.50
Dormitory.....	61,872.52
Incidental fee account.....	2,242.38

Total Receipts.....\$81,519.40

Total Available.....\$82,763.01

*Disbursements:*

Tuition account.....	\$16,679.00
Dormitory account.....	57,684.83
Incidental fee account.....	2,027.44

Total Disbursements.....\$76,391.27

Cash balance June 18, 1938..... 6,371.74

\$82,763.01

## MADAWASKA TRAINING SCHOOL, FORT KENT

*Cash Statement June 30, 1938*

Cash balance, July 1, 1937.....		\$ 207.94
<i>Receipts:</i>		
Tuition.....	\$1,698.66	
Dormitory.....	7,211.94	
Incidentals.....	1,504.18	
	<hr/>	
Total Receipts.....		\$10,414.78
		<hr/>
Total Available.....		\$10,622.72
<i>Expenditures:</i>		
Tuition.....	\$1,168.80	
Dormitory.....	6,786.94	
Incidentals.....	1,480.86	
Notes payable.....	900.00	
Accounts payable.....	240.00	
	<hr/>	
Total Expenditures.....		\$10,576.60
Cash balance, June 30, 1938.....		46.12
		<hr/>
		\$10,622.72

## WASHINGTON STATE NORMAL SCHOOL, MACHIAS

*Financial Statement June 30, 1938*

<i>Assets:</i>		
Cash.....	\$1,413.29	
Accounts receivable.....	96.20	
Notes receivable.....	299.80	
Inventory.....	193.04	
	<hr/>	
Total Assets.....		\$2,002.33
<i>Liabilities:</i>		
Accounts payable.....	\$ 520.00	
1938-1939 registrations.....	12.00	
	<hr/>	
Total Liabilities.....	\$ 532.00	
Surplus.....	1,470.33	
	<hr/>	
		\$2,002.33



## WESTERN STATE NORMAL SCHOOL, GORHAM

*Cash Statement June 30, 1938*

Cash balance, July 1, 1937.....\$28,243.81

*Receipts:*

Tuition account.....\$16,336.00

Dormitory account..... 35,970.93

Total Receipts..... 52,306.93

Total Available.....\$80,550.74

*Disbursements:*

Tuition account.....\$15,966.00

Dormitory account..... 41,577.06

Total Disbursements.....\$57,543.06

Cash balance, June 30, 1938..... 23,007.68

\$80,550.74

RECEIPTS AND EXPENDITURES OF ACADEMIES AND INSTITUTES FOR THE 1938 FISCAL YEAR

	Received from State	Received from Other Sources	Total Receipts	Total Expenditures	Trust Funds (Par Value)	Interest on Trust Funds
Anson Academy	\$2,865.33	\$6,504.59	\$9,369.92	\$10,096.51	\$5,300.00	\$109.41
Aroostook Central Institute	2,874.80	13,839.19	16,713.99	17,355.09		
Berwick Academy	2,252.00	15,687.88	17,939.88	18,260.20	69,309.55*	2,128.15
Bluehill-George Stevens Academy	1,870.34	4,569.25	6,439.59	6,386.14		
Bridgewater Classical Institute	1,626.00	1,524.49	3,150.49	3,230.00		
Bridgton Academy	2,992.00	21,085.66	24,077.66	25,008.94	33,226.58*	1,612.45
Calais Academy	1,750.00	2,344.41	4,094.41	3,524.41	2,356.59	136.17
Cherryfield Academy	1,364.00	2,596.00	3,960.00	4,329.33	9,100.00	381.15
Coburn Classical Institute	2,500.00	17,976.99	20,476.99	20,477.58	41,595.66	1,714.95
Corinna Union Academy	1,203.01	5,641.91	6,844.92	6,994.38	6,931.00	462.33
East Corinth Academy	2,987.44	5,952.46	8,939.90	8,534.94	12,072.08	559.42
Eastern Maine Institute	1,700.00	2,991.54	4,691.54	4,276.52		
Erskine Academy	2,380.67	6,609.06	8,989.73	8,254.80	19,706.85	1,350.81
Foxcroft Academy	1,085.00	20,784.91	21,869.91	20,764.79	73,868.79	3,194.00
Freedom Academy	2,538.00	3,238.87	5,776.87	11,160.41		
Fryeburg Academy	3,290.00	70,470.88	73,760.88	74,132.83	32,054.80	6,798.85
Greely Institute	1,454.93	6,922.47	8,377.40	8,299.91	27,511.58	1,303.60
Hampden Academy	2,334.00	7,830.35	10,164.35	9,254.70	12,311.72†	335.00
Hartland Academy	2,354.00	10,691.12	13,045.12	11,315.17	8,000.00	322.50
Hebron Academy	1,000.00	137,798.98	138,798.98	142,112.55	260,248.14‡	10,422.23
Higgins Classical Institute	2,360.00	32,096.67	34,456.67	46,787.60	16,500.00	555.62
Leavitt Institute	2,776.51	16,330.29	19,106.80	18,950.51	76,979.67	3,050.24
Lebanon Academy	1,200.00	3,858.78	5,058.78	5,257.84	3,100.00	101.75
Lee Academy	4,744.33	11,815.93	16,560.26	16,376.88	11,795.51	125.78
Limington Academy	2,084.56	2,760.00	4,844.56	5,104.83		‡†
Lincoln Academy	3,670.50	19,199.09	22,869.59	24,014.53	24,360.25	1,087.00
Litchfield Academy	1,460.00	1,801.76	3,261.76	2,724.03	8,702.09	150.00
Maine Central Institute	4,810.00	30,869.33	35,679.33	34,808.81	49,807.35	1,514.20
Maine Wesleyan Seminary and College	2,000.00	10,964.91	12,964.91	12,904.18	217,146.73**	10,765.30
Monmouth Academy	3,200.11	7,005.38	10,205.49	10,270.71	8,534.70	296.00
Monson Academy	1,742.00	3,790.41	5,532.41	5,367.89	10,925.00	318.41
Oak Grove School	3,000.00	75,464.51	78,464.51	58,026.77	76,918.43	3,111.31
Parsonfield Seminary	608.00	8,499.18	9,107.18	9,086.32	124,514.25*	4,712.65
Patten Academy	3,090.75	7,944.11	11,034.86	8,700.85	7,300.00	370.00
Pennell Institute	2,857.67	5,039.24	7,896.91	8,110.02	29,169.41††	1,250.00
Portland University Extension Courses, Inc.	500.00	19,394.82	19,894.82	20,139.38		
Ricker Classical Institute	2,285.00	40,812.95	43,097.95	47,179.68	42,111.22	1,135.25
Robert W. Traip Academy	1,840.00	17,597.70	19,437.70	18,534.84	35,640.39	1,597.70
St. Joseph's Academy	2,122.00	18,890.79	21,012.79	20,842.55		
Somerset Academy	2,086.67	2,418.22	4,504.89	4,640.42	21,358.16	565.84
Washington Academy	800.00	10,062.01	10,862.01	10,918.65	55,673.93	1,648.35
Westbrook Academy	2,608.00	104,643.48	107,251.48	94,692.13	32,475.00*	294.29
Wilton Academy	3,250.83	17,458.94	20,709.77	20,677.37	18,201.34*	904.82
Wiscasset Academy	2,532.00	3,303.81	5,835.81	5,629.80		
	\$100,050.45	\$837,083.32	\$937,133.77	\$923,324.79	\$1,484,806.77	\$64,385.53

\*Book Value.

†Also 2 Shares Massachusetts Utilities Associates, Pfd. No Par Value.

‡Of which \$229,608.94 is invested and \$30,639.20 due from General Cash.

\*\*Of which \$210,210.35 is invested and \$6,936.38 due from General Cash.

††Of which \$28,866.26 is invested and \$303.15 due from General Cash.

‡‡No Trust Fund Statement Filed.

MAINE TEACHERS' RETIREMENT ASSOCIATION  
INVESTMENT FUND

Fiscal Year Ended June 30, 1938

*Comparative Balance Sheet*

<i>Assets:</i>	<i>June 30, 1937</i>	<i>June 30, 1938</i>
Cash.....	\$29,270.97	\$20,798.67
Securities.....	268,867.35	359,526.10
Accounts receivable.....	1,880.25	2,523.36
Amortization of bond discount, United States Savings Bonds.....		100.00
	<hr/>	<hr/>
	\$300,018.57	\$382,948.13
 <i>Liabilities:</i>		
Members accounts as per ledger cards.....	\$294,451.24	\$377,550.74
Reserve for members 1937 contributions.....	542.00	
Reserve for members contributions.....		970.04
Surplus.....	5,025.33	4,427.35
	<hr/>	<hr/>
	\$300,018.57	\$382,948.13

*Cash Statement for Year Ended June 30, 1938*

Cash balance July 1, 1937.....	\$29,270.97
<i>Receipts:</i>	
Members contributions, 1936-37.....	\$93,940.79
Members contributions, 1937-38.....	1,065.77
Accounts receivable.....	7,660.21
Interest received from banks.....	538.85
Interest received from securities.....	14,738.25
Accrued interest on securities sold.....	171.67
Sale of securities.....	8,480.00
Interest on accounts receivable.....	154.41
Profit on securities sold.....	528.00
Reinstated members.....	781.86
Refunds on acct. of compulsory withdrawals.....	24.48
Interest on delinquent payments from cities and towns.....	26.22
Interest on reinstatements.....	21.69
Dividends on stock.....	240.00
	<hr/>
	128,372.20
	<hr/>
	\$157,643.17

*Expenditures:*

Withdrawals of voluntary permanent members	\$2,328.69
Withdrawals of voluntary temporary members	773.12
Withdrawals of compulsory members . . . . .	32,161.57
Purchase of securities . . . . .	99,138.75
Accrued interest on securities purchased . . . . .	1,099.51
Special clerk hire . . . . .	295.75
Actuarial audit expense . . . . .	850.00
Miscellaneous expense . . . . .	1.75
Refunds to towns account of overpayment of members contributions . . . . .	6.55
Refunds account of bond coupons clipped in error . . . . .	75.00
Commissions and expense on securities pur- chased . . . . .	113.81
	\$136,844.50
Cash balance June 30, 1938 . . . . .	20,798.67
	\$157,643.17

**EXAMINING BOARDS****BOARD OF DENTAL EXAMINERS**

July 1, 1937 to June 30, 1938

Dentist registrations for 1939, 1 at \$1.00 . . . . .	\$ 1.00
Dentist registrations for 1938, 415 at \$1.00 . . . . .	415.00
Non-resident registration, 1 at \$100.00 . . . . .	100.00
Hygienist registrations, 19 at \$1.00 . . . . .	19.00
Duplicate certificate, 1 at \$5.00 . . . . .	5.00
Examination fees—dentist, 8 at \$25.00 . . . . .	200.00
Examination fees—hygienists, 4 at \$10.00 . . . . .	40.00
	\$780.00
Remitted to Treasurer of State . . . . .	\$780.00

**BOARD OF REGISTRATION AND EXAMINATION  
IN OPTOMETRY TO AUGUST 13, 1938**

Cash balance June 30, 1937 . . . . .	\$140.00
<i>Receipts:</i>	
Applications, 13 at \$15.00 . . . . .	\$195.00
Applications, 12 at \$10.00 . . . . .	120.00
Registrations, 154 at \$5.00 . . . . .	770.00
	1,085.00
	\$1,225.00

*Disbursements:*

Paid Treasurer of State Oct. 25, 1937.....	\$430.00	
Paid Treasurer of State May 11, 1938.....	544.00	
Bank service charge.....	1.00	
		————— \$975.00
Cash balance July 31, 1938.....	250.00	
		————— \$1,225.00

BOARD OF REGISTRATION OF OSTEOPATHY  
TO NOVEMBER 1, 1937

Impounded balance National Shoe & Leather Bank..... \$ 58.70

*Receipts:*

12 reciprocity examinations at \$25.00.....	\$300.00	
15 regular examinations at \$25.00.....	375.00	
		————— 675.00
		————— \$733.70

*Disbursements:*

Paid Treasurer of State		
March 19, 1937.....	\$150.00	
October 9, 1937.....	425.00	
Cash on hand.....	100.00	
		————— \$675.00
Impounded balance, as above.....	58.70	
		————— \$733.70

BOARD OF REGISTRATION OF MEDICINE

July 1, 1937 to June 30, 1938

July, 1937	<i>Examinations Reciprocity Certificates</i>	
25 Examinations at \$25.00.....	\$ 625.00	
6 Reciprocity at \$50.00.....		\$300.00
30 Certificates at \$2.00.....		\$ 60.00
November, 1937		
18 Examinations at \$25.00.....	450.00	
5 Reciprocity at \$50.00.....		250.00
22 Certificates at \$2.00.....		44.00

March, 1938

16 Examinations at \$25.00 . . . . .	400.00		
2 Reciprocity at \$50.00 . . . . .		100.00	
18 Certificates at \$2.00 . . . . .			36.00
			<hr/>
	\$1,475.00	\$650.00	\$140.00
Remitted to Treasurer of State . . . . .	\$2,265.00		

BOARD OF REGISTRATION OF NURSES  
TO OCTOBER 1, 1938

Cash balance, April 1, 1938 . . . . .	\$11,617.64	
Receipts—remitted to Treasurer of State . . . . .	1,743.40	
		<hr/>
		\$13,361.04
Expenditures April 1, 1938 to Oct. 1, 1938 . . . . .		1,899.18
		<hr/>
		\$11,461.86
Balance as per ledger of State Controller, Oct. 1, 1938 . . . . .	\$11,141.86	
Add receipts Sept. 15 to Sept. 30, 1938, received by Treasurer of State Oct. 3, 1938 . . . . .		320.00
		<hr/>
		\$11,461.86

COMMISSIONERS OF PHARMACY

December 1, 1937 - November 19, 1938

Cash on hand previous audit . . . . .		None
<i>Receipts:</i>		
373 store registrations . . . . .	\$746.00	
5 registered apothecary certificates at \$15.00 . . . . .	75.00	
3 qualified assistants certificates at \$10.00 . . . . .	30.00	
4 duplicate certificates at \$2.00 . . . . .	8.00	
5 reciprocal information at \$1.00 . . . . .	5.00	
		<hr/>
		\$864.00
Deposits with Treasurer of State from December 8, 1937 to November 19, 1938 . . . . .		\$864.00

TRUST FUNDS IN HANDS OF CONSERVATORS  
JUNE 30, 1938

University of Maine:		
Coburn Fund . . . . .	\$10,278.88	
Land Grant Fund . . . . .	26,952.88	
		\$37,231.76
State Military and Naval Children's Home:		
Administration Account . . . . .		1,544.85
Pownal State School:		
Joseph C. Greene Fund . . . . .		2,447.23
Maine School for the Deaf:		
Swett Fund . . . . .	\$135.24	
Barton Fund . . . . .	33.60	
		168.84
State School for Girls:		
Jessie F. Godfrey Fund . . . . .		364.22
Penobscot Indian Fund . . . . .		35,676.66
Passamaquoddy Indian Fund . . . . .		12,726.93
Permanent School Fund . . . . .		5,847.50
Sinking Fund to retire Kennebec Bridge Loan Bonds . . . .		44,219.89
Lands reserved for Public Uses . . . . .		50,964.04
		\$191,191.92