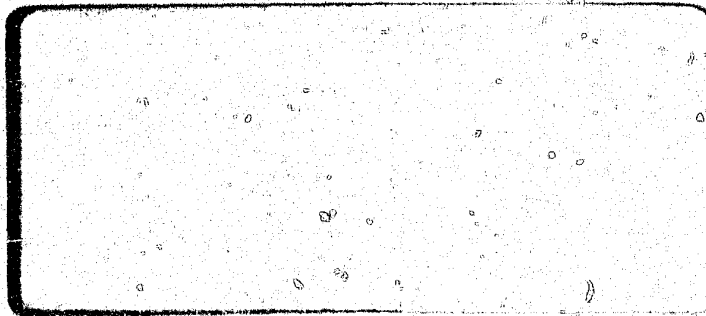
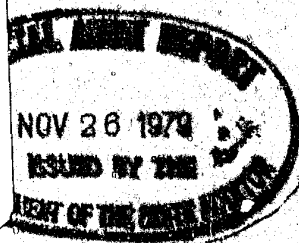




The Commonwealth of Massachusetts



68239



From the Office of
State Auditor Thaddeus Buczko

NO. 79-2-S-148

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
MASSACHUSETTS CORRECTIONAL INSTITUTION
FRAMINGHAM
JULY 1, 1977 TO JUNE 30, 1978

NCJRS

JUN 5 1980

ACQUISITIONS

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ORGANIZATION

June 30, 1978

The Massachusetts Correctional Institution, Framingham is authorized by Chapter 125, Section 16 of the General Laws, as amended.

Department of Correction

	<u>Date of Original Appointment</u>	<u>Annual Salary</u>
Commissioner of Correction: Frank A. Hall	October 1, 1973	\$37,227 00
Associate Commissioners:		
Area I: Larry R. Meachum	July 4, 1976	\$34,866 00
Area II: John Lum	December 3, 1978	\$27,814 80
Area III: David A. Haley	June 5, 1977	\$28,990 00
Deputy Commissioners:		
For Institutional Services: Thomas Sellers	August 1, 1977	\$23,728 00
For Administration: Ellen O'Connor	August 1, 1977	\$23,728 00

Advisory Committee on Correction

	<u>Date of Original Appointment</u>	<u>Term Expires December 5</u>
Appointed by the Governor:		
J. Bryan Riley 213 Village Street, Millis	January 15, 1974	1975*
John E. Newcomb, Jr. 265 Hurley Street, Cambridge	November 20, 1975	1978
Hugh K. Jones, Jr. 7 Westgate Road, Weston	January 15, 1974	1979
Paul Chernoff 3 Wauwinet Road, West Newton	March 13, 1977	1979
Ms. Joan Tuttle 50 Bailey Road, Watertown	March 31, 1977	1979

ORGANIZATION (CONTINUED - 2)Advisory Committee on Correction (Cont.)

	<u>Date of Original Appointment</u>	<u>Term Expires December 5</u>
Appointed by the Governor (Cont.):		
Ms. Barbara Clurman Mass. Law Reform Institute 2 Parl Square, Boston	February 6, 1976	1979
Robert M. Palmer Georgetown Road, Boxford	January 24, 1973	1980
Neal Houston 31 St. James Avenue, Boston	December 5, 1977	1980
1 Vacancy	-	-

* Holdover

Ex Officio Members:

Frank A. Hall	Commissioner of Correction
Ms. Gertrude Cuthbert	Chairperson of the Parole Board
Joseph Foley	Commissioner of Probation

Institution Officers

Superintendent:

John E. Bates

Appointed October 25, 1974
Annual salary \$28,562.56

Deputy Superintendent:

Jean F. Grace

Appointed October 10, 1976
Annual salary \$25,243.92

Steward:

Sylvester J. Byrne

Appointed April 1, 1959
Annual salary \$19,808.88

Treasurer:

Elizabeth M. Butterworth

Appointed November 24, 1968
Annual salary \$15,787.20

ORGANIZATION (CONTINUED - 3)

The employees holding the following positions are bonded:

Superintendent	\$ 5,000 00
Deputy Superintendent	2,500 00
Treasurer (State and Canteen Funds)	10,000 00
Steward	5,000 00
Senior Clerk and Typist (State and Canteen Funds)	1,000 00
Industrial Shop Manager	5,000 00
Principal Clerk	2,000 00
Senior Correction Officer - Female Community Work Funds	1,000 00
Senior Clerk Typist (Canteen Fund-Inmate Funds)	1,000 00

Services of Institution

The Massachusetts Correctional Institution, Framingham is an integral part of the Department of Correction. To its care and custody are committed men and women offenders from all parts of the State. The main institution houses the administrative offices, industries, visiting rooms, club rooms, main kitchens and dining rooms. The hospital infirmary and reception center and four new cottages are located within the institution grounds.

Opportunities for rehabilitation are given the inmates at this institution. An excellent educational program is offered those who desire to avail themselves of it.

An awaiting trial unit has also been established for the housing of female prisoners from Suffolk, Middlesex and Essex County Jails.

STATUTORY REFERENCES

1. Chapter 124 of the General Laws, as amended:

A. Section 1, Commissioner of Correction to have general supervision

2. Chapter 125 of the General Laws, as amended:

A. Section 2, Appointment of superintendent

3. Chapter 127 of the General Laws, as amended:

A. Section 3, Authorization for inmates' funds

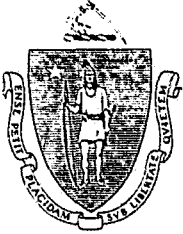
B. Section 48B, Payment of wages to inmates

C. Section 51, Operation of industries

D. Section 58, Industries' selling prices

E. Sections 85 and 86, Inmates out on indenture

F. Sections 96A and 96B, Unclaimed monies of inmates



Thaddeus Buczko
Auditor

The Commonwealth of Massachusetts
Department of the
Auditor

State House, Boston 02133

AUDITOR'S REPORT

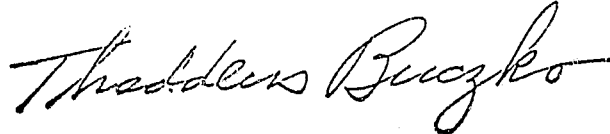
John E. Bates, Superintendent
Massachusetts Correctional Institution, Framingham
Framingham, Massachusetts 01701

We have examined the financial statements of the Massachusetts Correctional Institution, Framingham in the Department of Correction for the fiscal year ended June 30, 1978 as submitted to the Comptroller's Division and to the Department of Correction. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

The Massachusetts Correctional Institution, Framingham maintains its financial records on the basis of accounting practices prescribed by the Comptroller of the Commonwealth, which practices differ in certain respects from generally accepted accounting principles. The principal difference is that the Commonwealth's accounting system is maintained on a modified cash basis. Provisions are made for unpaid obligations only to the limit of the appropriation in effect, whereas generally accepted accounting principles require the accrual method of accounting.

Operating Statements - Industries, which indicate the financial conditions of this area of operation were not prepared for January 1978 to June 1978, therefore we cannot and do not express an opinion on these statements.

In our opinion, with the exception stated in the preceding paragraph, the accompanying financial statements present fairly the assets, liabilities and fund balances of the Massachusetts Correctional Institution, Framingham for the two fiscal years ended June 30, 1978 and June 30, 1977 in conformity with the Commonwealth's accounting system and on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Thaddeus Buczko". The signature is written in dark ink and is positioned to the right of the date.

February 28, 1979

THADDEUS BUCZKO
State Auditor

NOTES AND FINDINGS - GENERAL

Audit Review: At the conclusion of the audit, a draft of this report was reviewed with John E. Bates, Superintendent; Sylvester J. Byrne, Steward and Michael J. Dausiewicz, Shop Manager of the Massachusetts Correctional Institution, Framingham.

1. Basis of Accounting: The Commonwealth's accounting system, as prescribed by the Comptroller, is maintained on a modified cash basis. Financial data is presented on a consistent basis with an approach which may be described as conservative. Physical properties such as furniture and equipment are expensed upon acquisition and are not included with recognized assets, while land and buildings are recorded at the assessed valuations. Also, provisions are made for unpaid obligations and outstanding purchase orders within the limits of appropriations in effect.

2. Real Estate, Physical Property and Equipment: The prior audit report indicated the following:

"As prescribed by the State Comptroller, the real estate value as indicated in the balance sheet is shown at the valuation assessed to it by the local municipality. The balance sheet does not reflect the value of existing physical property and equipment as these items are charged as expenses upon purchase in compliance with the State Comptroller's regulations.

"In connection with the records of physical property and equipment certain deficiencies exist as follows:

- "a) Adequate current inventory records of physical property and equipment are not being maintained.*
- "b) Annual physical property and equipment inventories are not being taken at the close of each fiscal year as required by the State Comptroller.*
- "c) Physical property and equipment items do not have the institution's identification tags attached thereto."*

Since the same conditions exist currently, it is again recommended that the institution comply with the requirements as set forth in the Comptroller's

Division Accounting Manual.

3. Materials and Supplies: The prior audit report indicated that the institution stored food for the South Middlesex and Western Avenue Pre-Release Center and that segregation of these supplies with the materials and supplies of the institution posed a difficult problem. A stock ledger was not maintained by the Pre-Release Center; consequently, actual values could not be determined for the supplies of the Pre-Release Centers.

The institution has corrected this situation.

4. Vocational Programs: There are two vocational programs being conducted at this Institution; an art course under the sponsorship of the Technical Development Corporation and a computer programing course under the sponsorship of Honeywell, Inc. Neither of the two programs involve funding to or by the Institution.

5. Inmates' Computer Program: Several inmates are engaged in a computer program at this institution which is performing work for business firms.

Equipment for the program was donated. Remodeling and furnishing of an area was accomplished at no cost to the Commonwealth by the inmates. Telephone service is paid for from program income. Other utilities are supplied by the institution.

Receipts for the 1978 fiscal year totaled \$72,758.39 and disbursements amounted to \$72,366.56. Of the total disbursements, \$61,283.41 was credited to the inmates engaged in the program.

The Department of Correction is considering a maintenance charge to these inmates similiar to the charges made to inmates participating in the Community Work Release Program.

6. Real Estate: The Massachusetts Correctional Institution, Framingham is located on Western Avenue in the Town of Framingham. The institution also owns land in the Town of Sherborn. The total assessed valuation of the real

estate is \$6,559,250.00. The total area consists of 272.7 acres of land with an assessed valuation of \$3,720,950.00 and buildings thereon with an assessed valuation of \$2,838,300.00. The buildings vary in age having been constructed between 1877 and 1965 and are currently being used as administration offices, for housing inmates, as living quarters for employees and for maintenance shops, a storeroom and a hospital.

The Wilson Cottage, since February 1974, houses an alcoholic detoxification unit for treatment of alcoholics in the Framingham area. This is covered by an agreement between the Department of Correction and the South Middlesex Opportunity Council, Inc., whereby the Council occupies the cottage on a tenant-at-will basis with no rental charge.

Two farm buildings with adjacent land area are being used for the housing, feeding and exercising of horses, which are the property of the National Lancers in the active organized militia of the Commonwealth.

The Western Avenue Pre-Release Center occupies a portion of the Staff Home on Western Avenue.

The South Middlesex Pre-Release Center now occupies the Hodder House which had been vacant for several years.

The Department of Agriculture has been allowed the use of approximately fourteen acres of farm land for a Community Garden Program.

7. Canteen Fund: A count of the cash on hand on the date of audit indicated that receipts were not being deposited on a daily basis as is required by the State Comptroller. The following list of receipts represents four days of undeposited canteen sales from November 28, 1978 to December 1, 1978.

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<u>Date of Receipts</u>	<u>Amount</u>
11/28/78	\$ 262 00
11/28/78	33 00
11/28/78	10 00
11/28/78	369 00
11/28/78	112 01
11/29/78	78 76
11/30/78	93 10
12/1/78	320 00
12/1/78	60 43
	<u>\$1,338 30</u>

It was understood that the reason the receipts were not deposited was the need for enough "petty" cash on hand for the annual fair held at the institution.

It is recommended that receipts be deposited, intact, daily and that funds needed for functions of the institution be withdrawn from the bank prior to the day of the function.

8. Payroll Bank Account: The payroll bank account of the institution has been reconciled to the State Treasurer's records only up to and including June 30, 1978.

A directive issued by the Executive Office for Administration and Finance dated June 9, 1975 states, in part, as follows:

".....it is of paramount importance that the bank statements and the State Treasurer's balance be reconciled to your records...This should be done in accordance with the attached sample reconciliation form."

Under the present circumstances, existing data cannot be used effectively to assure the institution that their records are in agreement with those of their assigned bank and the State Treasurer.

The institution's Treasurer stated that she was aware that the reconciliations were not up to date but because of other priorities and availability of personnel they were not prepared.

It is recommended that the reconciliation of this account be maintained on a current basis.

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9. Residents' Account: Our examination of the Residents' Account indicated that the Superintendent of the institution had pre-signed blank checks. The situation came about because of the Superintendent's desire to have payment of expenditures made during his absence.

Liquid assets such as cash are more susceptible to unauthorized use or disposition than other assets. The pre-signing of checks defeats the internal control procedures.

It is recommended that the Superintendent discontinue the practice of pre-signing checks and authorize another employee to sign checks in his absence.

10. Affirmative Action Plan: The Central Office of the Department of Correction has a current Affirmative Action Plan on file.

The information was not reviewed during the course of this audit.

11. Depreciation: The prior audit noted the following:

"The Department of Correction - Industries does not have a written policy for apportioning depreciation. The straight line method has been in use for many years.

"A review of the depreciation schedules shows that depreciation has been calculated through June 30, 1978. However, the schedule does not include depreciation on machinery and equipment additions or deletions during the 1978 fiscal year. This review reveals that the determination of a present value of machinery and equipment would not be reliable.

"It is recommended that:

- "1. A written policy for capitalization or expensing of machinery and equipment and the method of depreciation to be used should be instituted.*
- "2. Tagging of all machinery and equipment should be completed as soon as practical to indicate ownership and to facilitate inventory reviews.*
- "3. An annual inventory should be taken as required by the Comptroller's Manual.*

"4. *The Machinery and Equipment subsidiary accounts should be carefully reviewed and adjusted to reflect the value of the equipment on hand and periodically reconciled with the General Ledger control account.*"

This condition remains unchanged at this time.

12. Awaiting Trial Unit: Prior audit reports noted that in 1973 a Federal judge found conditions unfit for habitation at the Suffolk County Jail. The female defendants awaiting trial at that facility were and are now being assigned to the MCI Framingham.

The women are housed in the institution hospital and all related costs are borne by MCI Framingham. The 1978 fiscal year net weekly per capita cost for each inmate housed at this institution is computed to be \$342.03 as is indicated in Schedule No. II appended to this report. The Sheriff of Suffolk County was requested by the Commissioner of Correction in a letter dated July 28, 1975 to supply personnel and funds to help defray the costs of room, board and custody of the assigned defendants. To date, the Sheriff has not complied with the request. It is noted that the court decree suggested that the Mayor of Boston use his statutory authority to obtain funds for the cost entailed in maintaining the inmates.

Previous audit reports also recommended that the institution bill the City of Boston for the costs incurred for maintaining the defendants and to seek assistance from the Department of the Attorney General regarding the matter. The institution has forwarded all pertinent information and records related to this matter to the central office of the Department of Correction for appropriate disposition.

13. Bonded Personnel: Prior audit reports have indicated that bonding coverage was inadequate.

Effective July 1, 1978 the Department of Correction obtained a blanket bond that will include all personnel of the Department.

14. Detached Service Employees: There are currently 134 employees on the payroll of this institution; 131 of these employees are assigned to the institution and the remaining 3 perform their tour of duty elsewhere within the Department of Correction.

There are 14 other employees who provide health services for this institution and are paid from other appropriations of the Department of Correction.

NOTES AND FINDINGS - INDUSTRIES PROGRAM

1. Industries Appropriation: The Materials and Supplies inventories for the 1978 and 1977 fiscal years were valued by using the Weighted Average method.

The Materials and Supplies inventory as of June 30, 1978, valued at \$65,118.63, is consistent with the method of valuation of the preceding year; however, the FIFO method should have been initiated as of January 1, 1977 as directed by the State Comptroller.

It was recommended in the prior audit report that the institution comply with the instructions of the Comptroller and use the FIFO method of valuation of inventories; the recommendation is again offered for consideration.

2. Financial Report - Operations Account: During the course of our examination it was found that the general ledger had not been posted and that journal entires and monthly Financial Reports - Operations have not been prepared since December 1977.

The institution has the responsibility of maintaining adequate and up to date accounting records and of preparing proper financial statements for management.

Management relies upon the institution's financial reports to monitor in a timely manner, the activities concerned with the financial transactions of the spending agency.

Institution personnel stated that they were aware that Financial Reports - Operations were not being submitted but because of other priorities they were not prepared.

It is recommended that the Financial Reports - Operations be maintained on a current basis.

3. Industries - Transfer of Income: During Fiscal 1978 only 40 deposits were made for approximately 600 items received. Deposits were not being made daily during this period.

Section XV of the Comptroller's Division Accounting Manual states, as follows:

"Spending Agency Income - G. L. (Ter. Ed.) C. 30, S.27 reads:

'Except as otherwise expressly, provided, all fees or other money received on account of the Commonwealth shall be paid daily into the Treasury thereof, but if in the opinion of the Commissioner of Administration and the State Treasurer the interests of the Commonwealth require, payments may be made weekly in accordance with such rules and regulations as the State Treasurer may prescribe.'"

It is recommended that the institution comply with the cited provision of the Controller's Accounting Manual.

4. Control of Production Costs - Industries: The prior audit report noted the following:

"Cost accounting, a tool of management, is an integral part of the management process, providing management with records of the cost of production and compares actual costs and expenses with predetermined budgets and standards. It also provides data for cost studies involving alternative choices regarding products, operations and functions, thus assisting management in making decisions with respect to sales policies, production methods, purchasing procedures and capital needs.

"In use at the present time at this institution is a job order system whereby units are placed into production upon receipt of a sales order from a buyer. Upon completion of the job order the material costs remain in the Materials Inventory until sold, at which time the job order cost is taken out of the Finished Goods Inventory. After this has been done the job order costs are taken out of the Materials inventory and placed in Finished Goods. The current process of recording productivity is incorrect.

"A Goods in Process Inventory is not being used. The Finished Goods Inventory as indicated on the Balance Sheet and Operating Statements does not reflect the finished goods on hand as of that date. This amount only reflects finished goods on hand for which no job order has been requested and items that have been produced other than job orders.

"The current system in use does not make effective use of cost accounting principles. It is recommended that the Comptroller's Division review the current practices and make the necessary revisions for a more effective cost system."

The condition remains unchanged at this time.

5. Inmates' Wages: Wages paid to inmates in State Correctional Institutions who perform industries or maintenance work are paid through the General Fund from the Industries Appropriation. The Commissioner of Correction has been authorized to establish a system of compensation for all inmates who perform good and satisfactory work. One half of an inmate's earnings is transferred to his personal account and may be expended by the inmate. The remaining one half is deposited to the inmate's credit in the Inmates' Compensation Fund Savings Account where it is held until the inmate is released. An exception to this arrangement is made for those inmates sentenced to life imprisonment who may transfer such funds from the Inmates' Compensation Fund Savings account to their personal accounts after the necessary approvals have been obtained.

In May 1976, the Department of Correction established the following basic pay scale in all institution industries:

10% @ .20 per hour
40% @ .30 per hour
40% @ .40 per hour
10% @ .50 per hour

Inmates in other work assignments are paid as follows:

Grade "A" (Cadre) \$1.50 per working day
Grade "B" (Other Work) \$1.00 per working day
Grade "C" (Less than full-time) \$.50 per working day

Inmates' wages for the 1978 fiscal year totaled \$35,989.44 at this Institution.

6. Machinery and Equipment: The prior audit report noted a variance of \$2,259.20 between the machinery and equipment subsidiary ledger and the general ledger control account.

The general ledger has not been posted since December 1977. On that date the variance amounted to \$2,202.32 and was attributable to one or more of the following conditions:

1. Equipment declared as surplus and transferred to other agencies could not be identified as to cost, nor could it be determined at what value, if any, the records of this institution were adjusted.
2. Combining several different items of equipment on a single ledger sheet makes determining original and present values of individual items of equipment difficult.
3. Information on subsidiary ledger sheets is not detailed sufficiently to establish a clear audit trail to follow in determining values.
4. Machinery and equipment are not properly tagged and no physical inventories are available.
5. There are no written guidelines as to procedures for capitalization or expensing of items purchased.

FINANCIAL STATEMENTS

The financial statements listed in the "Table of Contents" follow:

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Schedule No. IMCI - FraminghamBalance Sheet - (All Funds Other Than Industries)

June 30, 1978 and June 30, 1977

Assets

	<u>1978</u>	<u>1977</u>
Cash on Hand and in Bank:		
Residents' Fund	\$22,986 23	\$20,831 85
Employees' Bond Deposit Fund	438 28	380 03
Prison Reform Benefit Fund	385 52	543 08
Canteen Fund	12,791 85	7,582 45
	<u>\$36,601 88</u>	<u>\$29,337 41</u>
Accounts Receivable:		
Rents	\$115 60	\$ 93 64
Prison Reform Benefit Fund	491 37	327 02
Canteen Fund	-	12 46
	<u>\$606 97</u>	<u>\$433 12</u>
Inventories:		
Materials and Supplies (Cost)	\$29,578 52	\$21,167 75
Canteen Inventory (Cost)	7,857 54	8,310 27
	<u>\$37,436 06</u>	<u>\$29,478 02</u>
Equipment - Canteen	\$4,752 22	\$4,752 22
State Treasurer Maintenance Reserve	\$74,629 60	\$182,158 90
Real Estate:		
Land	\$3,720,950 00	\$3,709,950 00
Buildings	2,838,300 00	2,838,300 00
	<u>\$6,559,250 00</u>	<u>\$6,548,250 00</u>
Total Assets	<u>\$6,713,276 73</u>	<u>\$6,794,409 67</u>

Liabilities and Fund Balances

Liabilities:		
Maintenance Appropriation Accounts Payable	\$74,629 60	\$182,158 90
Sales Tax	-	73 97
	<u>\$74,629 60</u>	<u>\$182,232 87</u>
Fund Balances:		
State Funds	\$6,588,944 12	\$6,569,511 39
Employees' Bond Fund	438 28	380 03
Residents' Fund	22,986 23	20,831 85
Canteen Fund	25,401 61	20,583 43
Prison Reform Benefit Fund	876 89	870 10
	<u>\$6,638,647 13</u>	<u>\$6,612,176 80</u>
Total Liabilities and Fund Balances	<u>\$6,713,276 73</u>	<u>\$6,794,409 67</u>

Schedule No. IIMCI - FraminghamComparative Statement of Receipts Account of Income
and Expenditures Under Maintenance Appropriation

Two Fiscal Years Ended June 30, 1978

	<u>1978</u>	<u>1977</u>	<u>Increase or (Decrease)</u>
Appropriation (Account #4315-0001)	<u>\$2,365,302 00</u>	<u>\$2,134,347 00</u>	<u>\$230,955 00</u>
Disbursements	\$2,288,673 63	\$2,096,854 79	\$191,818 84
Encumbrances	74,629 60	-	74,629 60
Expenditures	<u>\$2,363,303 23</u>	<u>\$2,096,854 79</u>	<u>\$266,448 44</u>
Reverted	1,998 77	37,492 21	(35,493 44)
	<u>\$2,365,302 00</u>	<u>\$2,134,347 00</u>	<u>\$230,955 00</u>
Receipts	<u>\$15,596 02</u>	<u>\$14,763 73</u>	<u>\$832 29</u>
Analysis of Expenditures:			
Salaries - Permanent	\$1,428,438 86	\$1,320,380 52	\$108,058 34
Salaries - Other	400,755 87	260,872 28	139,883 59
Services - Non-Employees	9,000 00	2,210 20	6,789 80
Food for Persons	115,000 00	97,953 67	17,046 33
Clothing	10,000 00	12,996 51	(2,996 51)
Housekeeping Supplies and Expenses	12,800 00	9,990 88	2,809 12
Laboratory and Medical Supplies and Expenses and General Care	6,058 50	8,778 36	(2,719 86)
Heat and Other Plant Operations	276,300 00	279,609 86	(3,309 86)
Farm and Grounds	2,000 00	1,994 95	5 05
Travel and Automotive Expense	8,000 00	6,971 53	1,028 47
Advertising and Printing	1,000 00	990 15	9 85
Maintenance-Repairs, Replacements and Alterations	39,000 00	43,970 47	(4,970 47)
Special Supplies and Expenses	15,000 00	8,878 63	6,121 37
Office and Administrative Expenses	29,950 00	35,460 71	(5,510 71)
Equipment	6,000 00	4,970 00	1,030 00
Rentals	4,000 00	826 07	3,173 93
	<u>\$2,363,303 23</u>	<u>\$2,096,854 79</u>	<u>\$266,448 44</u>
Average Number of Inmates	<u>132</u>	<u>139</u>	<u>(7)</u>
Gross Weekly Per Capita Cost	<u>\$344 30</u>	<u>\$290 10</u>	<u>\$54 20</u>
Net Weekly Per Capita Cost	<u>\$342 03</u>	<u>\$288 06</u>	<u>\$53 97</u>

Schedule No. IIIMCI - FraminghamReceipts Account of Income

Two Fiscal Years Ended June 30, 1978

	<u>1978</u>	<u>1977</u>	Increase or (Decrease)
Community Work Program	\$ -	\$ 3,665 16	\$(3,665 16)
Employee Meals	1,089 00	612 00	477 00
Employee Rents	13,130 72	9,273 57	3,857 15
Garage Rents	305 00	480 00	(175 00)
Telephone Commissions	24 80	41 47	(16 67)
Sales	166 00	129 72	21 28
Miscellaneous Income	<u>880 50</u>	<u>561 81</u>	<u>332 69</u>
Total Income Transferred to State Treasurer	<u>\$15,596 02</u>	<u>\$14,763 73</u>	<u>\$832 29</u>

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Schedule No. IVMCI - FraminghamSchedule of 1978 Reserve for Accounts Payable

June 30, 1978

Salaries - Permanent	\$ 1,000 00
Salaries - Other	523 00
Services - Non-Employees	3,988 80
Food for Persons	15,498 46
Clothing	1 34
Housekeeping Supplies and Expenses	216 20
Laboratory and Medical Supplies and Expenses and General Care	112 54
Heat and Other Plant Operations	37,225 59
Farm and Grounds	55 45
Travel and Automotive Expenses	1,603 82
Advertising and Printing	576 92
Maintenance-Repairs, Replacements and Alterations	587 99
Special Supplies and Expenses	2,345 08
Office and Administrative Expenses	4,298 29
Equipment	4,080 00
Rentals	2,516 12
	<u>\$74,629 60*</u>

* Note: Represents amounts reserved to pay encumbrances outstanding against Maintenance Appropriation which expired on June 30, 1978.

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Schedule No. VMCI - FraminghamStatement of Cash Receipts and Disbursements

Fiscal Year Ended June 30, 1978

	Balance July 1, 1977	Receipts	Disbursements	Balance June 30, 1978
State Account	\$ -	\$1,822,740 73	\$1,822,740 73	\$ -
Residents' Fund-Personal	8,269 33	237,940 09	238,297 07	7,912 35
Residents' Fund-Savings	12,562 52	21,539 58	19,028 22	15,073 88
Employees' Bond Deposit				
Fund	380 03	36,245 75	36,187 50	438 28
Prison Reform Benefit				
Fund	543 08	3,186 69	3,344 25	385 52
Canteen Fund	7,582 45	59,994 24	54,784 84	12,791 85
Industries	4 20	219,972 73	219,951 88	25 05
	<u>\$29,341 61</u>	<u>\$2,401,619 81</u>	<u>\$2,394,334 49</u>	<u>\$36,626 93*</u>

* Analysis of Balance:

Cash on Hand	\$ 1,482 96
Cash in Bank:	
Framingham Trust Company,	
Framingham	<u>35,143 97</u>
	<u>\$36,626 93</u>

Schedule No. VIMCI - FraminghamStatement of Cash Receipts and Disbursements

July 1, 1978 to November 30, 1978

	<u>Balance</u> <u>July 1, 1978</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>November 30, 1978</u>
State Account	\$ -	\$ 991,978 42	\$788,356 27	\$203,622 15
Residents' Fund - Personal	7,912 35	80,462 17	81,288 28	7,086 24
Residents' Fund - Savings Industries	15,073 88	2,184 44	16,240 36	1,017 96
Residents' Fund - Savings	-	19,265 80	5,485 83	13,779 97
Employees' Bond Deposit Fund	438 28	13,943 15	13,968 75	412 68
Prison Reform Benefit Fund	385 52	2,212 31	2,076 52	521 31
Canteen Fund	12,791 85	24,052 27	21,961 28	14,882 84
Industries	25 05	47,986 97	47,632 00	380 02
	<u>\$36,626 93</u>	<u>\$1,182,085 53</u>	<u>\$977,009 29</u>	<u>\$241,703 17*</u>

* Analysis of Balance

Cash on Hand	\$ 1,935 91
Cash in Bank:	
Framingham Trust Co.,	
Framingham	36,402 11
In Custody of State Treasurer	203,365 15
	<u>\$241,703 17</u>

Schedule No. VIIMCI - FraminghamStatement of Inventories

June 30, 1978

Maintenance Appropriation Account:

Food for Persons	\$16,350 40
Clothing	1,003 51
Housekeeping Supplies	178 13
Laboratory and Medical Supplies and General Care	30 17
Heat and Other Plant Operation Supplies	11,391 09
Automotive Supplies	625 22
	<u>\$29,578 52</u>

Canteen Fund:

Merchandise Inventory (At Cost)	<u>\$7,857 54</u>
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Schedule No: VIIIMCI - FraminghamIndustriesBalance Sheet - Maintenance Account

June 30, 1978 and June 30, 1977

Assets

	<u>1978</u>	<u>1977</u>
Cash	\$ 25 05	\$ 4 20
Accounts Receivable	8,895 83	11,599 93
Materials and Supplies	65,118 63	70,432 76
	<u>\$74,039 51</u>	<u>\$82,036 89</u>
State Treasurer Maintenance Reserve	5,555 81	6,351 12
	<u>\$79,595 32</u>	<u>\$88,388 01</u>

Liabilities and Fund Balance

Accounts Payable - Maintenance Appropriation	\$ 5,555 81	\$ 6,351 12
Sales Tax	25 05	4 20
	<u>\$ 5,580 86</u>	<u>\$ 6,355 32</u>
Industries Fund	74,014 46	82,032 69
	<u>\$79,595 32</u>	<u>\$88,388 01</u>

Schedule No. IXMCI - FraminghamIndustriesComparative Statement of Receipts Account of Income
and Expenditures Under Maintenance Appropriation

Two Fiscal Years Ended June 30, 1978

	<u>1978</u>	<u>1977</u>	Increase or (Decrease)
Appropriation (Account #4315-2001)	\$176,845 00	\$168,445 00	\$8,400 00
Disbursements	\$171,289 19	\$163,326 71	\$ 7,962 48
Encumbrances	5,555 81	-	5,555 81
Expenditures	\$176,845 00	\$163,326 71	\$13,518 29
Reverted	-	5,118 29	(5,118 29)
	<u>\$176,845 00</u>	<u>\$168,445 00</u>	<u>\$ 8,400 00</u>
Receipts	<u>\$66,475 54</u>	<u>\$72,767 21</u>	<u>\$ (6,291 67)</u>
Analysis of Expenditures:			
Salaries - Permanent	\$114,500 00	\$101,674 00	\$12,826 00
Salaries - Other	400 00	-	400 00
Housekeeping Supplies and Expenses	370 00	350 83	19 17
Travel and Automotive Expenses	1,275 00	1,313 84	(38 84)
Advertising and Printing	500 00	490 50	9 50
Maintenance-Repairs, Replacements and Alterations	3,225 00	2,496 68	728 32
Special Supplies and Expenses	54,363 00	51,138 82	3,224 18
Office and Administrative Expenses	2,212 00	4,550 04	(2,338 04)
Equipment	-	1,312 00	(1,312 00)
	<u>\$176,845 00</u>	<u>\$163,326 71</u>	<u>\$13,518 29</u>
Analysis of Receipts:			
Sales	\$60,091 47	\$72,767 21	\$ (12,675 74)
Miscellaneous	6,384 07	-	6,384 07
	<u>\$66,475 54</u>	<u>\$72,767 21</u>	<u>\$ (6,291 67)</u>

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Schedule No. XMCI - FraminghamIndustriesSchedule of 1978 Reserve for Accounts Payable

June 30, 1978

Housekeeping Supplies and Expenses	\$ 157 77
Travel and Automotive Expenses	71 91
Advertising and Printing	321 25
Maintenance-Repairs, Replacements and Alterations	855 77
Special Supplies and Expenses	3,429 29
Office and Administrative Expenses	719 82
	<u>\$5,555 81</u>