

fully refer to the accompanying statement of the Treasurer, by which it will be seen, that for the year ending with the thirty-first day of December last, the receipts were *twenty-seven thousand, seven hundred and ninety-nine dollars and forty-four cents*, (\$27,799 44) while the disbursements were *twenty-three thousand, two hundred and seventy-three dollars and twenty cents*, (\$23,273 20) thus leaving a balance of *four thousand, five hundred and twenty-six dollars and twenty-four cents*, (\$4,526 24) with which to commence the operations of the current year.

If from the sum of expenditures be deducted the amount chargeable only to permanent improvements, say, \$3,851 80, the actual cost of support was \$19,421 40, which with an average, as before stated, of 181 inmates, makes the cost of each at 29 39.100 cents per day, for which sum the child is fed, clothed, educated and kept under constant healthful moral restraint by proper supervisors.

The balance on hand, as above, and about an equal amount of other immediately available resources constitute our only present fund for support, and this in all probability will be exhausted by the first of April, leaving for the expenditures of the remainder of the year only the quarterly instalments (\$2,500 each) of the State's appropriations. With the data just given as to the cost of maintenance, it will be seen by a very easy calculation how far this will fall short of our absolute necessities. The Board feel very sensibly that all this is anything but encouraging, but at the same time they trust that the statement of the fact will in itself prove a convincing argument in securing the desired relief.

As a matter of acknowledged importance, and indeed, of necessity, it will be the earnest endeavor of the Board to lessen materially the cost of support. What they have had to encounter heretofore with this view is, however, only what has been the experience of all similar institutions in the commencement of their operations. Every year will give more light in matters of administrative economy. With increasing practical knowledge and the constant study to bring down the expenditures to a point which judicious frugality may safely indicate—with reference always to the health and true wants of the inmates—we have no doubt that in due time the cost per head will be brought to as low a sum as that secured by any other House of Refuge in this country. As an earnest of this, the Board have the satisfaction of pointing to the fact that with an increased number of inmates, the expenditures of 1857 were less than those of 1856, and even a more striking decrease would have been manifest but for the largely enhanced price of provisions during the whole of the past year, especially of flour, meats and potatoes, the staple articles of house diet, to say nothing of sugar, molasses, and almost every other article of consumption.

It can never be expected that the labor of the inmates of a