

MAINE STATE LEGISLATURE

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STATE OF MAINE

Twenty-Seventh Report

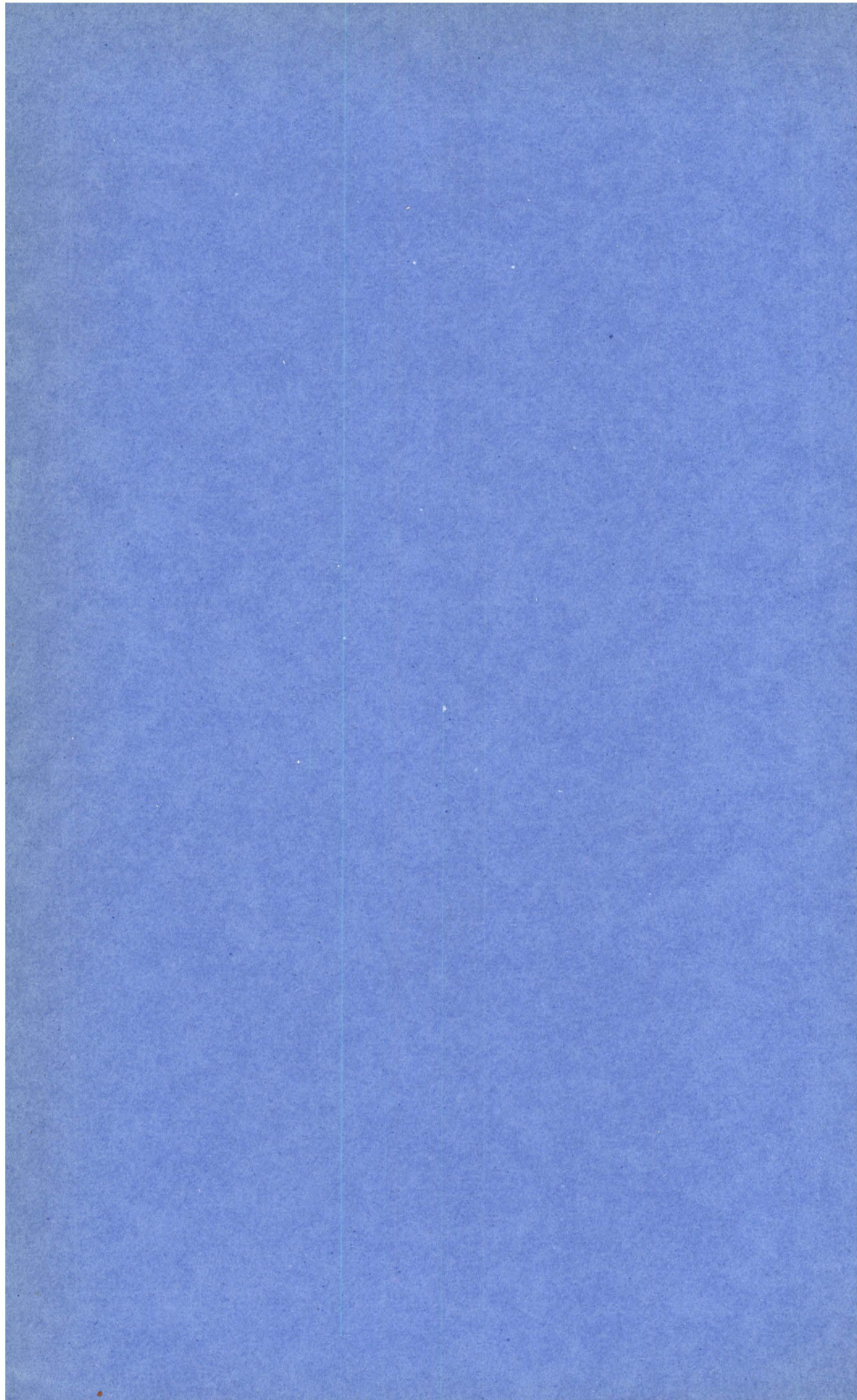
OF THE

State Auditor



FOR PERIOD
JULY 1, 1945 TO JUNE 30, 1946

Fred M. Berry
State Auditor



STATE OF MAINE

Twenty-Seventh Report

OF THE

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STATE OF MAINE

State Department of Audit

Augusta

DECEMBER 17, 1946

THE HONORABLE HORACE HILDRETH
GOVERNOR OF MAINE

MEMBERS OF THE 92ND LEGISLATURE

IT IS MY PLEASURE TO SUBMIT HERewith, THE ANNUAL REPORT OF THE STATE AUDITOR FOR THE FISCAL YEAR ENDED JUNE 30, 1946. AGAIN THIS YEAR, SIMPLICITY AND CLARITY HAVE BEEN SOUGHT IN ITS PREPARATION TO PRODUCE MAXIMUM USEFULNESS TO THE LEGISLATURE, THE GOVERNOR, AND THE PEOPLE.

THE REPORT INCLUDES COMMENTS WHICH RELATE TO OUR AUDIT WORK ON DIFFERENT SUBJECTS REVIEWED, AND PERTAINS TO STATE, COUNTY, AND MUNICIPAL AGENCIES. THERE IS PRESENTED, STATEMENTS OF THE STATE'S FINANCIAL AFFAIRS WITH SUPPORTING SCHEDULES, AND OTHER EXHIBITS PERTINENT TO STATE FINANCES. A REVIEW OF THE LEGISLATIVE BUDGET PLAN FOR THE FISCAL YEAR 1945-46 IS INCLUDED, WHICH COMPARES THE ACTUAL RESULT OF THE FISCAL YEAR'S OPERATION WITH BUDGET ESTIMATES APPROVED BY THE 92ND LEGISLATURE. IT IS HOPED THAT THIS MATERIAL WILL BE OF BENEFIT TO THE MEMBERS OF THE 93RD LEGISLATURE AND ITS VARIOUS COMMITTEES, FOR THE COMPARISON SUGGESTS THAT SAVINGS MAY BE OBTAINED AFTER EFFECTUAL STUDY HAS BEEN MADE BY THE LEGISLATURE. OTHER MATERIAL IS PREPARED FOR THE ATTENTION OF THE LEGISLATURE AND THE PEOPLE WHO ARE INTERESTED IN THE PROGRESS OF STATE FINANCIAL ADMINISTRATION. RECOMMENDATIONS ARE MADE, AND IT IS EARNESTLY BELIEVED THAT CAREFUL CONSIDERATION SHOULD BE GIVEN TO THEIR ADOPTION BY THOSE WHO ARE DIRECTLY AFFECTED BY THEM.

I TRUST THIS REPORT MEETS WITH YOUR APPROVAL FOR IT HAS BEEN DEVELOPED BY A STAFF OF MEN AND WOMEN WHO HAVE WORKED HARD TO FULFILL THE RESPONSIBILITIES OF THIS OFFICE. I AM HAPPY TO CERTIFY THAT IT REFLECTS, TO THE BEST OF MY KNOWLEDGE AND BELIEF, TRUE STATEMENTS OF THE STATE FINANCIAL AFFAIRS. IN THE WORK, WE HAVE APPLIED GENERALLY ACCEPTED AUDITING STANDARDS AND INCLUDED ALL PROCEDURES THAT WE FOUND NECESSARY TO DISCHARGE OUR DUTY UNDER THE LETTER AND SPIRIT OF THE STATUTES. INSOFAR AS WE WERE ABLE TO ASCERTAIN WITHIN THE SCOPE OF OUR EXAMINATION, THE FINANCIAL TRANSACTIONS OF THE STATE GOVERNMENT HAVE BEEN SATISFACTORILY HANDLED WITH, OF COURSE, SUCH EXCEPTIONS AS MAY BE NOTED HEREIN.

RESPECTFULLY SUBMITTED.

Fred M. Berry
STATE AUDITOR

In General

The material assembled for this report is based on an independent review made of the State's fiscal affairs by the State Auditor and his staff. It shows that the finances of the State of Maine are in a sound condition, and in general, accounting practices are providing the necessary safeguards for public funds.

Some undesirable trends have developed. Among these is an increasing tendency to encumber or hold over unexpended funds at the end of the fiscal year, and a practice of defeating the object of careful legislative budgeting through transfers from one account to another.

Lack of adequate accounting systems in some State Agencies invite difficulties which could produce serious consequences. These may be avoided by taking appropriate action where necessary.

Through the year two defalcations were alleged, one occurring in the Department of the State Racing Commission, and the other with the Treasurer of Jackman Plantation. Both were prosecuted successfully and restitutions were secured.

Full details of the findings of the State Department of Audit are contained in the following pages. Specific recommendations and suggestions are also included for the consideration of the public and officers of the State Government.

The opinions expressed in the report both in the text and statement analysis are those of the State Auditor. This is possible by the independence given to him by the Legislature to which branch of Government he is responsible. The functioning of an agency such as the Department of Audit results in an impartial and unbiased report of the financial activities of the State Government, independent of the agency which is required by law to maintain the accounting records of the State. The official accounts of the State are kept in the Bureau of Accounts and Control and it is from these that the Controller's Annual Report is made.

Comparison of figures used in this report with those presented by the State Controller in his newspaper publication of September 5, 1946, shows certain differences. For the most part, these are due to different methods of presentation, although a few changes have been made which are reflected in the "Surplus" account. These changes represent errors that were noted during the continuous post audit which has been in process since the official closing of the State's books. It is pointed out that the Controller

must have a statement of the State's financial affairs in readiness before September 5, to meet the deadline date for its publication. The pressure of assembling the material for that report is great and it is quite understandable that errors may be made which will not come to light until a later date.

It appears advisable, however, to invite the public's attention to variations noted during the process of post audit for it presents the opportunity to offer suggestions as to how and where improvements may be made in the general financial structure of State Government.

Continuous post audits are being conducted in the same manner as last year; that is, by making periodic audits of State Departments and Institutions rather than to permanently assign individual auditors to certain departments to make a continuous audit of their books and records. Test checks are applied in most instances, for it is impractical to make a detail audit of each Department, Institution, and Agency. It is believed that the audit pattern is sufficiently comprehensive to discover defalcations or discrepancies that might exist. It is urged, however, that the Controller, who is required by law to establish accounting systems for State Agencies, cooperate to the fullest extent by correcting any unfavorable conditions that may be found to exist and reported by the Department of Audit. This will materially assist in providing maximum protection in the handling of public funds.

As audits of the various State Departments, Institutions, and Agencies are completed, reports are made to the officials involved and a copy is filed with the State Controller. If exceptions are noted in financial administration a copy is also directed to the attention of the Governor. These individual audit reports contain considerable detailed information, such as: certificate of audit, review of audit procedure, recommendations, and statements of accounts. Frequently when recommendations are made, it appears they are too lightly regarded. It may be that they do not seem of value to those who receive them. Nevertheless all recommendations should be carefully studied so that any benefits that may accrue from them will be received. All are the result of considerable study and consequently are worthy of careful consideration.

State of Maine Financial Status

Revenues received to finance appropriations of the "General Fund" for the fiscal year ended June 30, 1946, totaled \$19,416,872.00, whereas, appropriations for usual operations enacted by the 92nd Legislature at its regular session amounted to \$17,696,954.00. The excess of these revenues over appropriations amounted to \$1,719,918.00. There was also lapsed to the "Unappropriated Surplus" account from appropriation balances, the sum

of \$274,380.00. This makes a total gain of approximately \$2,000,000.00 for the year and reflects a balanced budget with plenty to spare.

The Legislature at its "Special Session" in July, however, made use of part of this surplus by appropriating \$1,230,000.00 for various purposes, all in the category of Emergency Legislation :

University of Maine	\$ 250,000
Educational Surplus Property	50,000
Health and Welfare Contingencies	500,000
Normal School Training	30,000
Promotion of New Industries	25,000
State Employees Cost of Living Adjustment	375,000
	<hr/>
	\$1,230,000

Revenues of the Highway Fund, to finance appropriations, totaled \$10,402,061.00, whereas, Legislative appropriations amounted to \$9,028,272.00. Excess of revenues over Legislative appropriations was \$1,373,789.00. There was lapsed back to the Highway Fund from appropriations approximately \$146,000.00.

The Legislature, however, authorizes the State Highway Commission, with the approval of the Governor and Council, to apportion monies for the construction of state aid highways; construction and repair of highways and bridges; construction, maintenance, and repair of roads and bridges, in accordance with the terms of appropriate special resolves in favor of towns; expenditures for unimproved roads authorized by the "town road improvement fund." This is provided for by Chapter 136, Section 2, Private and Special Laws of 1945. It also establishes maximum amounts for such apportionments. The statute further provides :

"When it may appear to the state highway commission that the balance in the unappropriated general highway fund surplus is not sufficient to make the contemplated apportionments, the state highway commission with the approval of the governor and council, may curtail or eliminate any or all parts of said apportionments. It shall be the intent of this paragraph to authorize the state highway commission, with approval of the governor and council, to make apportionments from the unappropriated general highway fund surplus under this section in a manner which, in their opinion, is most expedient and for the best interests of the state."

Apportionments made by the Highway Commission with approval of the Governor and Council, amounted to \$2,388,500.00 for the year. With

excess of revenue over appropriations totaling approximately \$1,373,000.00, it is indicated that approximately \$1,000,000.00 was required from the General Highway Fund Unappropriated Surplus account to meet these apportionments. The reduction in the General Highway Fund Unappropriated Surplus account of approximately \$864,000.00, is due chiefly to these apportionments. A detail of the various allocations of funds will be found in Exhibit "D."

The Bonded Debt of the State as of June 30, 1946, was \$16,413,500.00, as compared with \$19,052,500.00 at the close of the preceding year. This shows a decrease of \$2,639,000.00 and represents the lowest Bonded Debt recorded since 1926.

These factors certainly indicate the financial status of the State is sound.

"Unappropriated Surplus Accounts"

The Unappropriated Surplus of the General Fund of the State as of June 30, 1946, and reflected on the books of the State, was \$3,195,482.00. The Highway Fund Unappropriated Surplus was \$4,007,684.00. Changes have been made by audit adjustments which reduce the amount of the General Fund Surplus to \$3,173,804.51, and Highway Fund Surplus to \$3,983,652.88.

The following tabulation outlines the major items of change in the Surplus accounts since July 1, 1945, and subsequent remarks will explain in greater detail the reason for these adjustments:

	<u>General Fund</u>	<u>Highway Fund</u>
Unappropriated Surplus June 30, 1945 (Per Audit Report)	\$5,761,186.15	\$4,847,929.27
Additions:		
Adjustment of Prior Years' Transactions	10,111.19	4,430.94
Decrease in Reserve for Taxes	40,666.20	
Excess of General Revenue Over Appropriations	1,719,918.70	1,373,789.51
Appropriation Balances—Lapsed	274,380.51	146,063.95
	<u>7,806,262.75</u>	<u>6,372,213.67</u>
Deductions:		
Bonds Called	765,000.00	
Working Capital Advances	425,000.00	
Reserve to Restore University of Maine Land Grant Fund	17,847.84	
Appropriations from Surplus:		
Per Private and Special Laws of 1945	2,819,476.00	2,388,560.79
Emergency War Fund	153,697.00	
Restoration of Contingent Account	451,437.40	
Total Deductions	<u>\$4,632,458.24</u>	<u>\$2,388,560.79</u>
Unappropriated Surplus June 30, 1946 (Adjusted)	<u>\$3,173,804.51</u>	<u>\$3,983,652.88</u>

The Balance of the Unappropriated Surplus Accounts of these Funds as shown by the Controller's report of June 30, 1946, is reconciled as follows:

	<u>General Fund</u>	<u>Highway Fund</u>
Balance of Unappropriated Surplus at June 30, 1946 (Per Controller's Report)	\$3,195,482.00	\$4,007,684.00
Audit Additions:		
Bills paid in June—carried by Controller as encumbrances in error	1,891.00	
Accounts Receivable Adjustment:		
Sea and Shore Fisheries	556.00	
Health and Welfare	548.00	
	<u>\$3,198,477.00</u>	<u>\$4,007,684.00</u>
Audit Deductions:		
Undistributed Charges		24,031.00
Reserve to Restore University of Maine Land Grant Fund	17,848.00	
Correction of Liquor Commission Inventory error	6,379.00	
Accounts Receivable Adjustment—Augusta State Airport	240.00	
Liquidating Dividend—Credited in error	205.00	
	<u>24,672.00</u>	<u>24,031.00</u>
Total Deductions	<u>24,672.00</u>	<u>24,031.00</u>
Unappropriated Surplus—Per Audit Report	<u>\$3,173,805.00</u>	<u>\$3,983,653.00</u>

Post Audit Adjustments of "Unappropriated Surplus"

Variations in the year end "encumbrances" of several departments amounted to \$1,891.01. This amount was planned to be expended during the 1946-47 fiscal year. However, purchase orders covering these encumbrances were actually liquidated in the 1945-46 fiscal year and consequently cognizance has been given to these errors in order to reflect the proper financial operation of the State for the current year.

An error in making payment to a retired employee of the Sea and Shore Fisheries Department in the amount of \$556.00 was noted whereby benefits were received under the Workmen's Compensation Act in excess of the total award. An agreement is on file that permits deductions from his retirement pay in order to compensate the State for the loss. The transaction occurred prior to June 30, 1946, and therefore the necessary adjustments have been made to the Accounts Receivable and Unappropriated Surplus Accounts for the 1945-46 fiscal year.

An item of \$547.50 has been considered in this report as an accounts receivable of the State as of June 30, 1946. This amount represents overpayments made to a recipient for board and care of neglected children since June, 1943. The error resulted from lack of information received by the Health and Welfare Department; consequently a monthly overpayment continued for a period of three years. The present system of accounting used in payment of monthly pensions, old age assistance, aid to dependent children, etc., should be strengthened to avoid the possibility of such errors.

It would appear advisable to provide a voucher system which would require the signature of those who receive monthly payments from the State for such projects prior to making payment or a well developed pay roll plan whereby it may be approved by officials who are constantly in contact with the recipients.

The trust fund principal of the "University of Maine, Land Grant Fund," is \$118,300.00, which was created by an Act of Congress July 2, 1862, for the purpose of founding and maintaining colleges of agriculture and mechanical arts. A condition in the acceptance of this fund was:

"If any portion of the fund invested as provided by the foregoing section, or any portion of the interest thereon, shall, by any action or contingency, be diminished, or lost, it shall be replaced by the State to which it belongs, so that the capital of the fund shall remain forever undiminished: . . ."

The provisions of this trust may be found on Page 32, Item 302 of the report of State Trust Funds, compiled by Frank I. Cowan. At the close of the fiscal year ended June 30, 1946, there was \$17,847.84 principal of this fund which remained impounded in closed banks. Final dividends have been received, and therefore the loss to the principal of this fund is now established. It appeared advisable to set up a proper reserve for this loss so that the conditions of the Trust will be complied with. Therefore, a reserve has been provided from the State's Unappropriated Surplus Account in the amount of \$17,847.84. Prior to establishing this reserve, a memorandum was written to the Attorney General and his opinion requested concerning the matter. He replied that, "The State is under some obligation to conform to the provisions of the statutes , and it seems to me that this matter is one which lies within the province of the Legislature"

In verifying merchandise inventories of the Liquor Commission as reported for June 30, 1946, it was noted that by the use of incorrect cost pricing these inventories had been overstated by \$6,379.49. This overstatement of the inventory also resulted in an overstatement of net profit which was transferred to the General Fund Revenue Account for the fiscal year 1945-46. An adjustment of the \$6,379.49 error has been reflected in the Unappropriated Surplus Account accordingly.

A duplicate posting was found in the State's Accounts Receivable account in the amount of \$240.00 which has been adjusted. It also reflects a change in the "Unappropriated Surplus" account for the same amount.

Liquidating dividend of \$205.00 from Augusta Trust Company on Certificate of Deposit—Penobscot Tribe of Indians was credited to General Fund, Impounded Bank Accounts, and the 100 per cent reserve adjusted accordingly. This should have been credited to Impounded Bank Accounts of Trust Funds. This item has been adjusted in the Unappropriated Surplus account.

Post Audit Surplus Adjustments—Highway Fund

The Highway Fund Unappropriated Surplus account has been decreased by \$24,031.15. This adjustment was occasioned by charges contracted by the Highway Department and not liquidated until after the close of the fiscal year. These amounts were included as “Other Assets” in the report of the Controller and were a part of a “Suspense Account” which had not been properly distributed at the year end.

Liquor Commission

Recommendations were made to the State Liquor Commission by this Department earlier this year and they have been followed. Appreciable savings will result to the State and they represent largely changes made in merchandising practices and readjustment of personnel located in various State Liquor Stores. The actual amount of savings involved is problematical, but it is estimated that it will be over \$75,000.00 per annum. The Commission is to be commended for its prompt action and splendid cooperation in these matters.

Highway Garage

Although the Highway Garage is provided with a highly detailed accounting system, it is believed that in various instances these accounts are not properly maintained. The financial reports compiled by the Bureau of Accounts and Control for the Garage do not provide clear and accurate statements. Among the major items of difference noted during the audit were:

Inadequate control of the stockroom inventory which had been adjusted by write off of \$5,581.28. The stock control records as now kept are not sufficiently accurate to protect inventories maintained at the Garage, and therefore make it difficult to determine the reason for this difference. It is probable, however, that the differences may have occurred by lack of satisfactory internal controls.

Overvaluation of the shop equipment requiring an adjusting write off of \$25,721.20. This is represented for the most part by failure to account for depreciation and retired equipment.

Reporting accounts payable on June 30, 1946, at \$17,169.65, whereas the amount owed was approximately \$38,000.00.

Setting up \$20,188.67 of operating expenses as an asset and labeled "Unabsorbed Overhead."

Most of these items were adjusted prior to the closing of the books at June 30, 1946.

A further variation was noted during the process of post audit in the amount of \$21,067.48 and represents depreciation on Garage buildings which had not been taken into account during the past four years. Due consideration has been given to this item in the preparation of this report and it changes the deficit of the Garage to \$185,931.27, rather than \$164,863.79, as reported.

The deficit of the Garage appears to have been occasioned some years ago when a transfer of \$400,000.00 was made to the General Fund account of the State. The deficit has gradually been reduced, however, and in all probability it will be liquidated within a few years if the present earning capacity of the Garage continues.

Pensions for Retired Teachers

Chapter 239 of the Public Laws of 1945, is an "Act to Increase Teachers Pensions." Section 4, pertains to "contributions" from teachers who are subject to pension rights under the provisions of this statute.

The law requires a contribution of five per cent of the salary of all teachers who do not come under the provisions of the Maine Teachers Retirement Association Law, and the total contribution per teacher shall not exceed \$60.00 per annum. These funds are to assist in the payment of higher pensions granted by the last Legislature.

During the fiscal year 1945-46, the first year of operation under this plan, receipts from teachers approximated \$45,500.00. This amount was added to the regular appropriation of \$382,600.00, making the total available for pensions approximately \$428,100.00. After expenditures for pensions for this fiscal period, a balance remained in the account of \$55,600.00. Transfers were effected to other educational activities in the amount of \$30,500.00, and the balance of \$25,100.00 was lapsed to the "Unappropriated Surplus" account of the General Fund. This was questioned, as it was believed that any balance remaining at the close of the year should be carried forward from year to year and used for the purpose for which it was intended, that is, payment of teachers' pensions.

It is pointed out that the Legislature in appropriating funds for this purpose for the fiscal year 1945-46, increased the appropriation over preceding years by approximately \$70,000.00. It appears that the reason for so doing was that revenues from the teachers were not expected to be received until the succeeding year. The Legislature did, however, anticipate receiving revenues in 1946-47, and consequently reduced the amount of appropriation by approximately the same figure as it was increased the preceding year. Under the circumstances it would have seemed proper if these revenues of \$45,500.00 had been earmarked and carried to the 1946-47 pension account.

The law is rather vague as to what disposition should be made of any balance in this account, consequently the Attorney General was asked for a legal opinion concerning the matter. His reply stated:

“. . . . it is my opinion, where the law does not specifically provide that this fund should be a carrying account and inasmuch as considerably more money was paid for the expenditures and payments of pensions from this appropriation than the amount contributed by the teachers under the Act of 1945, that whatever balance was on hand at the end of the fiscal year was a part of the legislative appropriation and was properly lapsed to the unappropriated surplus account of the General Fund. This opinion is based upon the language contained in Section 218-A, Section 4 of Chapter 239 of the Public Laws of 1945, which provides that contributions shall be added to the amounts appropriated by the legislature, etc.”

It is believed that all appropriation accounts which are supplemented by revenues from sources having a direct interest in benefits to be received from these revenues should be “carrying accounts.” This would enable more careful accounting so that the revenues would always be used for the purpose for which they were intended. However, if this is not the Legislative intent, then in circumstances such as these it would appear advisable that the Legislature expressly state that any balances remaining at the close of the fiscal year be lapsed to the General Fund of the State. Such action would clearly define the intent of the Legislature and leave little room for question at some future time.

Encumbrances

The 92nd Legislature in passing the Appropriation Act for the fiscal years 1945-46 and 1946-47, authorized the recognition of “encumbrances.” Amounts are permitted to be encumbered for certain purposes and to be

spent during the following year. Encumbrances are defined by the National Committee on Municipal Accounting as :

“Obligations in the form of purchase orders or contracts which are to be met from an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or approved for payment.”

This change is a departure from the law of previous years for heretofore all unexpended balances of appropriation accounts not carried by law at the end of the fiscal year were lapsed to the State's Surplus Account.

A review of previous years' transactions indicates that there was a tendency to create savings by Departmental and Institutional Heads in the appropriation accounts as granted by the Legislature, and to turn back money to the General Fund. Under the present statute, it is perfectly justifiable for Department Heads to request the Budget Officer to encumber any balance remaining in an appropriation account at the year end, provided valid encumbrances can be shown. This encumbered balance then becomes available for use during the following year.

An analysis of the encumbrances allowed indicates that approximately sixty per cent of the money involved exceeded the provisions of the original budget plan which was approved by the 92nd Legislature. While the statute applying to “encumbrances” is broad in meaning, it certainly appears that a more conservative interpretation of this statute would result in savings to the State. It was not the legislative intent to have “spending sprees” during the latter part of a fiscal year so that unexpended balances, which would ordinarily lapse to the General Fund Surplus Account, could be used for future commitments. Indications are that such a plan is indeed an expensive proposition. In some cases the theory of encumbering may be perfectly sound, but in general it is believed a higher cost of operating the State Government will result. Last year was the first year in which encumbrances were allowed; they totaled approximately \$64,000.00. This year the total amount encumbered was approximately \$202,000.00 or an increase of about \$138,000.00. The trend is upward and should the present encumbrance law continue, the total amount will likely increase to more sizable proportions in future years.

If this law is to remain in effect, diligent care should be exercised by Department Heads and other officials so that when encumbrances are approved they do not exceed the Budget Plan of the State Legislature. A similar situation exists or existed in one of our southern States, and for

the information of the Legislature and taxpayers there is quoted from the State Auditor's report of that State, the following:

"Under present law, obligations contracted before the expiration of appropriations may be paid until sixty days after the expiration date. This provision of law causes a last minute rush to contract and buy before June 30. If this law were repealed, the various State Departments and Institutions would be handicapped the first year after repeal, if at all. Repeal is advisable."

Department of Finance

Last year's Audit Report suggested that it would be a desirable and logical change in the financial setup of State Government if separation of the Budget Officer from the Department of Finance and Bureau of Accounts and Control was effected. It was felt that from the standpoint of budgetary control more efficiency would be attained by having the State Budget Officer independent of the Commissioner of Finance. It is believed that the Commissioner of Finance has ample responsibilities under the present statutes to exercise control of three major State Bureaus; namely, Bureau of Taxation, Bureau of Purchases, and Bureau of Accounts and Control without assuming additional responsibilities of budget control which under one head, may lead to the consolidation of budgeting and accounting activities. This may tend to make the result of financial operation, as reflected by the accounting setup, coincide with the budgetary picture as forecast in a period several years' prior. It is believed that better financial administration will result if the Budget Officer is independent of the Department of Finance and Bureau of Accounts and Control.

The Budget requirements have grown during the past few years from infant proportions to a size that appears too great for the ultimate benefits that may be received therefrom. It is recognized that budgeting is a necessary part of any business, governmental or otherwise, but it must not overcome the necessary factual requirements of reporting and maintaining basic facts, which are so vital in the every-day business of State Government. A somewhat similar situation exists in one of our western States, and for the information of the Legislature and people, the following is quoted from the State Auditor's report of that State:

"It is also our opinion that a desirable and logical change in the finance setup of State Government would be the removal of the Division of Budget Accounts and Control from the Department of Finance, Budget and Business. We believe that a more effective and authoritative control of the State expenditures would ensue with this Division operating as an independent agency responsible directly to an elective official or officials, rather than as a subordinate administrative division."

Budget of State Legislature

The Appropriation Act passed by the State Legislature is in effect the "budget" of the State Government for the following biennium. The "Appropriation and Financial Affairs" Committee reviews the figures presented by the Governor in his Budget recommendations and discusses with the Department Heads their appropriation requests for the following two years. After considerable study, debate, and careful analysis, the Committee recommends a final budget for the approval of the Legislature.

Insofar as the general Legislature is concerned, appropriations are classified under several major groupings of expense, such as, "Personal Services," "Contractual Services," "Commodities," "Capital Expenditures," etc. Revenues are then considered with which to finance these projects, and literally speaking, the cloth is then cut to fit the pattern.

The attention of the Legislature is directed to a section of this report which shows each appropriation and integral part of it as reviewed and approved by the Legislature for the fiscal year ended June 30, 1946. Attention is also invited to the "Budget Results" as outlined in this report. It does not appear that due care is exercised by some departments to meet the financial planning as outlined by the Legislature. There is much transferring between accounts. This is permissible by law, but it does appear to be a waste of time for the Legislature and its various committees to delve too deeply into "Budget" allocations when they are altered to such an extent after final approval. Straight-line budgeting is, of course, impractical, but the Legislature should insist on holding the purse strings of the Treasury at least to the total amount allocated for each approved activity and only release this power to spend when contingencies must be met that were not anticipated. This should be done by action of the Governor and Council and only by the use of transfers from the State Contingent Account. The "Budget Results" of the appropriation accounts included in this report speak for themselves.

Financial Statements

Again this year a consolidated Balance Sheet of the State is included in this report for the benefit of the average citizen who is unfamiliar with the more technical presentation of the combined Balance Sheets which were offered by the Controller in his newspaper presentation of September 5, 1946. It is believed that the simpler the presentation of a financial statement is made, the more intelligible it will be to those who read it. It is not suggested that the Controller's statement is incorrect, for such a presentation is acknowledged as proper by leading accounting authorities on government finance. It is suggested, however, that the ideal solution would be

a presentation of both types of Balance Sheets for public review. The consolidated form is easily read and in all probability will be more readily understood by the average person than the Combined Balance Sheets. It is for the average citizen that these annual reports are made. The Combined Balance Sheets, however, may well be a part of the Annual Report to assist those who prefer to make a more searching inquiry of the governmental "Fund Accounting."

In order that the people may receive all of this data, the Department of Audit has included both presentations in this report in the hope that it will reach a maximum of taxpayers so that they may have a clearer understanding of their State Government's financial affairs.

Audits

During the fiscal year ended June 30, 1946, the State Department of Audit has conducted 536 examinations, as follows:

State Departments	72
Boards	15
Institutions	13
Normal Schools	5
Quasi-Independent Agencies	2
Fair Associations (Racing)	18
Academies	18
Municipalities	258
Counties	16
Municipal and Superior Courts	36
Trial Justices	17
Registers of Probate	16
Registers of Deeds	18
Public Administrators	2
Clerks of Courts	16
County Jails	8
Beano Licensees	6
	<hr/>
Total	536

Municipal Division

In accordance with Chapter 80, Section 116, Revised Statutes of 1944, the Municipal Officers of every city, town, plantation, etc., of the State are

required to have an audit made of their accounts annually. As of December 9, 1946, the records of the Department indicate that 220 municipalities have engaged the State Department of Audit to perform their audit for the past fiscal period, and 264 municipalities, either have been or will be audited by qualified public accountants. There are 9 which apparently have not made arrangements for an audit, and if audit reports are not received from these towns by the end of the calendar year, a report will be directed to the Attorney General pointing out the delinquency.

There is included in this report, statistics relative to the financial affairs of the various municipalities, and a review of these figures indicates that the financial status of the majority at the end of the 1945 municipal year was sound. For the third successive year, the outstanding taxes have been materially reduced. Due to current housing shortage, many pieces of tax acquired property have been sold at substantial profits and by these sales, the municipalities have not only succeeded in liquidating what are often assets of more or less doubtful value, but also they have re-established revenue producing properties. It was noted, however, in many instances, the records revealed that matured tax liens are being carried as current tax liens rather than as tax acquired property. This should have the attention of the Municipal Officers and changes made where necessary.

The total bonded indebtedness of the municipalities has been considerably reduced during the past year, and in the majority of instances this was accomplished by appropriations made at the annual Town Meetings. There are several towns, however, which have established sinking funds to provide for maturing bond issues. In comparison with last year's figures, there are fewer towns whose total debt is in excess of the legal limit prescribed by Article XXXIV of the Constitution of the State of Maine.

In many instances, trust fund assets which have been borrowed by the municipalities in years past were restored either in full or in part. Since July 1, 1923, it is mandatory that all trust funds accepted remain intact, either by deposits in savings banks or restricted investments. With but few exceptions, all funds impounded in banks closed at the time of the banking holiday have received the final liquidating dividend. This has resulted in the writing off of the balance of these impounded bank accounts or in some instances restoring these amounts by appropriations made at annual Town Meetings.

Many municipalities have established capital reserve funds to provide for capital expenditures of the future. These funds may be expended

only for the purpose for which they were originally established, except that any unexpended balance remaining in a capital reserve fund after the project has been completed, may be transferred to another fund.

The Municipal Division of the State Department of Audit found it necessary because of increased cost of operation to slightly advance the rates charged for services during the past year, and effective January 1, 1946, these rates as approved by the Governor and Executive Council, became:

- \$14.00 per day for auditors receiving over \$40.00 per week.
- \$10.00 per day for auditors receiving \$40.00 per week or less.
- \$ 6.00 per day for clerical and typing.

Effective August 5, 1946, the Special Session of Legislature provided an increase in salaries for State employees of \$7.20 per week. This increase is of temporary duration. The additional cost of operations resulting from this act approximates \$2,500.00 for the six months' period, and will be absorbed without any increase in the rates at the present time. If, however, the increase becomes permanent by an act of the regular session of the Legislature which convenes in 1947, or otherwise, it will require further adjustments to the rates now charged to municipalities.

Based on the costs to 198 municipalities whose books and records have been audited by the State Department of Audit this past year, the following tabulation shows the average cost per audit:

<u>Tax Commitment</u>	<u>Average Cost</u>	<u>Highest Charge</u>
Under \$25,000	\$ 81.96	\$ 241.43
\$25,000 to \$50,000	135.57	969.84
\$50,000 to \$75,000	146.21	311.61
\$75,000 to \$100,000	215.10	291.37
\$100,000 to \$250,000	259.35	1,561.50
Over \$250,000	409.51	621.00

It is very difficult to keep audit costs at a minimum unless due care is exercised by the Municipal Officers to have the Town accounts maintained in proper order. Therefore, the costs of the audits for municipalities of comparable sizes may vary considerably. This will depend entirely on the condition of the records at the time of audit.

An analysis of the result of operations of the Municipal Division for the past three fiscal years, is summarized as follows:

	YEAR ENDED		
	1945-1946	1944-1945	1943-1944
Balance Forward July 1 (Adjusted)	\$12,183.99	\$16,610.73	\$13,490.90
Income:			
Cities and Towns	35,428.77	22,824.31	34,531.29
Other Agencies	8,853.82	9,051.86	10,932.14
Total Income	44,282.59	31,876.17	45,463.43
Total Available	56,466.58	48,486.90	58,954.33
Expenditures:			
Salaries	34,691.20	26,647.00	30,657.08
Other Expenses	14,813.64	9,620.19	11,686.52
Total Expenditures	49,504.84	36,267.19	42,343.60
Adjustment of Reserve for Losses on Accounts Receivable	1,127.60	40.82	—
	48,377.24	36,308.01	
Balance—June 30:			
Appropriation Balance	8,089.34	12,178.89	16,610.73
Work in Process	8,347.16	4,846.91	3,137.50
Total	\$16,436.50	\$17,025.80	\$19,748.23

Although the "Work in Process" at June 30, 1946, appears to be large, it is comprised entirely of work in the current year of which approximately \$3,300.00 is represented by unfinished work for the courts of several counties.

Counties

Examinations were completed of the books and records of the sixteen counties of the State of Maine for the year ended December 31, 1945. Comparative statements of Assets and Liabilities, and Receipts and Expenditures of these counties are included in this report. A review of the Assets and Liabilities of the sixteen counties indicates that the assets have increased by \$205,619.00 during the 1945 calendar year. A reduction is noted in the amount of \$15,366.00 in taxes receivable as well as substantial increases in both appropriated and unappropriated surplus accounts. Other increases are noted in the sinking and reserve funds of the various counties.

A statement of the valuations, appropriations, and tax rate is herewith presented:

County	Valuation	Appropriations	Tax Rate
Androscoggin	\$68,708,265	\$130,000	.00189
Aroostook	60,060,879	78,649	.00131
Cumberland	149,293,915	235,200	.00157
Franklin	16,805,213	33,215	.00219
Hancock	32,885,231	88,061	.0025
Kennebec	56,413,488	71,500	.00127
Knox	21,463,840	51,000	.0024
Lincoln	14,564,144	37,825	.0026
Oxford	31,025,340	69,260	.00227
Penobscot	77,057,426	138,203	.00179
Piscataquis	22,120,718	30,700	.0014
Sagadahoc	15,304,943	35,842	.00235
Somerset	39,766,407	55,000	.0014
Waldo	12,154,982	39,961	.00335
Washington	19,320,528	86,800	.0045
York	70,131,194	90,000	.00128
	\$707,076,513	\$1,271,216	

Other statistical information relating to the financial operations of the various counties for the calendar year 1945, is included in this report.

Courts

Audits have been conducted during the past fiscal year of 36 Municipal and Superior Courts, 17 Trial Justices, 16 Registers of Probate, 16 Clerks of Courts, and 8 County Jails. For the most part, the fines and costs collected by these various agencies have been handled in accordance with the statutes. It was noted in some instances that deposits of money received by Municipal Courts, and Trial Justices had not been made in a depository within seventy-two hours after receipt of payment as is required by Chapter 96, Section 1, Revised Statutes of 1944. In one instance a variation of \$476.41 was disclosed, which amount was reimbursed to the County during the process of audit. It is believed, however, that negligence is the big factor for these delinquencies.

It was also noted that there were still several instances where Trial Justices were charging a \$3.00 trial of an issue fee irrespective of the plea of the respondent. An opinion has been rendered by Attorney General Farris that such a fee is properly chargeable only when the allegation in the warrant is denied by the respondent.

It is suggested that the Legislature conduct a study of the "Fee System" now in use in Trial Justice Courts, as well as its application to any other division of Government, with the object of eliminating personal gains that may accrue from such fees. The National Law Enforcement Committee contended, in its survey, that the "Fee System" should be replaced, "by a fair and adequate means of compensation,"—"one which does not depend on verdicts of guilty, to support not only local justices, but also entire towns by this method."

Quasi-Independent Agencies

Audits have been conducted at the Maine Port Authority and Maine Maritime Academy for the fiscal year ended June 30, 1946. Balance Sheets and Operating Statements have been prepared and they are included in this report.

It was noted during the audit of the Maine Port Authority that costs of engineering services for the past two years approximated \$55,000.00. These expenditures were for building plans and other material developed by Fay, Spofford, and Thorndike, Engineers, and related to the expansion of Port facilities. The program contemplated, however, did not meet with Legislative sanction, and therefore it was voted by the Directors to charge these costs to current expenses. This appears proper. There is a point

of law concerning the expenditure of the \$55,000.00 and it relates to the Port statute governing the expenditure of money for contracts or agreements over \$5,000.00. Chapter 114, Section 1 (b) of the Private and Special Laws of 1929, reads in part:

“ . . . but no lease for a term exceeding five years, contract for purchase or new construction exceeding \$5,000.00 or deed of conveyance of real estate given by the Port Authority shall be valid until approved by the governor and council.”

It would appear that such a project should have been referred to the Governor and Council for their approval or otherwise, as it related to new construction. Although the Directors may not have known the exact cost of this undertaking at the time it was started, they undoubtedly were aware that the cost would exceed \$5,000.00. This situation is pointed out because it seems that clarification of this law may be advisable. The \$5,000.00 ceiling as applies on certain expenditures was enacted many years ago. Construction costs, etc., have increased materially in the past few years, therefore making it appear desirable to either change the present ceiling of \$5,000.00 or amend the law to such an extent that will permit the Directors to have more flexibility in the operations of the Port Authority. Other financial transactions of the Port appeared to have been well handled.

The Department of Audit is in the process of verifying certain financial activities of the Maine Maritime Academy. Until this work is completed full details pertaining to the Academy will not be available. A complete report will be rendered at a later date.

Recommendations and Suggestions

Careful consideration should be given by the proper authorities to the following:

That, present arrangement of combining the position of Budget Officer and Commissioner of Finance be studied, to the end of separating the Budget Officer from the Department of Finance.

That, the present practice of encumbering balances of appropriation accounts be discontinued. This may be accomplished by rewording the Appropriation Act.

That, attention be given to combining similar functions within departments, and eliminating duplication of work between departments. These situations appear to exist in some of the major State Departments and Institutions and should be reviewed and corrected. It is the duty of the Budget Officer to investigate duplication of work of departments and other

agencies of State Government and to formulate principles for better and more effective management. Such a study should be made at the earliest opportune time.

That, a simple system of inventory control of the supplies and equipment be established and currently maintained in each State Department. Such records would be subject to review by the Department of Audit.

That, State Departments, Institutions, and Normal Schools be required to maintain adequate accounts pertaining to their financial operation. At present, detailed accounting material is assembled in the Bureau of Accounts and Control. The latter Department should maintain control accounts only, and those charged with the operations of their respective Departments, Institutions, and Normal Schools should have available the detail which is necessary to operate their agencies efficiently and economically.

That, a provision of law be enacted requiring Town Treasurers to deposit periodically in banking institutions funds received by them for safekeeping. Such a practice is required of our Court Magistrates, and Town Treasurers should be expected to do likewise.

That, the Legislature conduct a study of the Fee System now in use in trial justice courts, as well as its application to any other division of government, with the object of eliminating personal gains that may accrue from such fees.

That, the State Auditor be removed from membership on the Farm Lands Loan Commission, the Emergency Municipal Finance Board and the Committee for charging off uncollectible accounts. Membership is now required by statute. It appears unsound in principle to require the State Auditor to act in an administrative capacity and subsequently pass on his own acts in an independent capacity.

That, a lump sum appropriation be made by the Legislature, as in past years, to pay fire insurance premiums of the State; likewise, similar provisions should be made to pay fidelity bond premiums. This will eliminate the necessity of each Department and Institution of the State including in their budget requests a proportionate part of the premium which is paid. It appears there is little value in the current method of allocating the charges for fire insurance and fidelity bond premiums.

That, the present system of accounting in the Bureau of Accounts and Control be simplified. Currently, budget estimates of revenues and expenditures are carried along from month to month in conjunction with the actual operating figures. The elimination of these estimates, which be-

long in the budget office, will materially assist in providing practical sets of accounts which would be clear in meaning and will readily reflect the true and proper status of the State's finances. There were over four thousand individual journal entries used during the 1945-46 year to reflect the fiscal transactions. Journal entries are an essential part of any bookkeeping system, but they should be kept at a minimum and only used in cases of absolute necessity.

That, a thorough study be made of the problem of providing adequate storage space for State records and action be taken so that these records will be readily accessible.

That, provisions be made by the 93rd Legislature to either authorize reduction of the principal of Trust Funds by the amount of losses incurred in closed banks or appropriate like sums to re-establish the original amount of the Trusts. The cost of replacing impounded funds would be approximately \$89,000.00.

That, a review of the accounting and inventory control system of the Highway Garage be made so that conditions such as noted this year will not recur.

In conclusion I wish to thank the Governor, State Officials, Department Heads, and the many County and Municipal Officers who have wholeheartedly cooperated with members of our staff in the performance of their duties.

EXHIBITS AND SCHEDULES
STATE DEPARTMENTS AND INSTITUTIONS

CONSOLIDATED BALANCE SHEET

As of June 30, 1946

Assets

Schedule No.			
A-1	Cash	\$10,891,887.62	
A-3	Investments	16,139,298.00	
	Deposits with Federal Government	36,703,800.25	
A-2	Taxes Receivable	1,576,556.93	
A-4	Accounts Receivable	799,241.39	
A-5	Merchandise Inventories	2,397,471.80	
A-6	Other Assets	1,725,107.16	
A-7	Fixed Assets	931,465.05	
	Total Assets	\$70,664,328.20	
A-9	Capitalized Expenditures(Bond Issues)	14,913,500.00	
	TOTAL	\$85,577,828.20	

Liabilities, Reserves and Surplus

Liabilities:

	Accounts Payable	\$1,384,329.52	
A-8	Other Current and Accrued Liabilities	412,802.61	
A-9	Bonds, Unmatured	16,413,500.00	
	Total Liabilities	\$18,210,632.13	

Reserves: Expendable

	Post War Public Works	1,940,000.00	
Exh. D	Carrying Balances	7,811,720.61	
	State Contingent Account	500,000.00	
Exh. F	Trust Funds, Undistributed Income	71,001.55	
Exh. E	Unemployment Benefits Fund	36,971,718.33	
	Total Expendable	47,294,440.49	

Reserves: Non-Expendable

Exh. E	Trust and Guarantee Funds, Principal Agency Funds	8,135,767.58	
	Reserve to Restore U. of M. Land Grant Fund	195,327.03	
	Total Non-Expendable	8,348,942.45	

Surplus:

Exh. C	Appropriated—Working Capital Funds	4,566,355.74	
	Unappropriated:		
	General Fund	3,173,804.51	
	Highway Fund	3,983,652.88	
	TOTAL	7,157,457.39	
			\$85,577,828.20

Note: Asset accounts having reserves for losses, depreciation, etc., are shown at net values. Gross values with reserves may be found in supporting schedules.

SUMMARY OF REVENUES AND EXPENDITURES
Year Ended June 30, 1946

	General Fund	Highway Fund	Other Special Revenue Funds
Revenues:			
Taxes	\$11,365,630.23	\$5,789,262.75	\$370,711.90
Liquor (Gross)	8,141,371.91	—	—
Grants and Assessments	3,999,952.01	873,340.86	1,238,525.17
Motor Vehicles	1,040.00	4,543,703.22	18,181.00
Other Services and Fees	742,407.13	30,420.88	455,209.74
Rents and Concessions	49,654.67	7,108.85	175.00
Hunting and Fishing Licenses	541,495.25	—	—
Interest	113,583.44	36,557.98	1,688.01
Toll Bridges	—	—	119,573.00
Other Revenue	264,691.16	28,012.25	152,983.45
TOTAL	\$25,219,825.80	\$11,308,406.29	\$2,357,047.27
Expenditures:			
Appropriation Accounts:			
Departments	\$19,505,559.81	\$8,862,491.62	—
Institutions, State	3,423,215.45	—	—
Bond Retirement	*145,000.00	1,724,000.00	—
Bond Interest	24,100.00	496,700.50	—
Grants:			
Charitable Institutions	31,706.72	—	—
Maine Maritime Academy	50,000.00	—	—
University of Maine	1,072,077.00	—	—
Special Revenue Accounts:			
Examining Boards	—	—	22,932.40
Activities Financed by Special Tax or Fees	—	—	1,909,130.16
Toll Bridges	—	14,950.00	161,727.72
TOTAL	24,251,658.98	11,098,142.12	2,093,790.28
Balance:			
Excess of Revenue over Expenditures	968,166.82	210,264.17	263,256.99
TOTAL	\$25,219,825.80	\$11,308,406.29	\$2,357,047.27

*Does not include \$750,000.00 par value bonds called at 102 and paid from Unappropriated Surplus.

Note: For Revenues and Expenditures, Trust Funds, see Exhibits E and F.

ANALYSIS OF UNAPPROPRIATED SURPLUS
Year Ended June 30, 1946

	General Fund	Highway Fund
Balance July 1, 1945 (Per Audit Report)	\$5,761,186.15	\$4,847,929.27
Adjustments of Prior Year's Transactions:		
Decrease in Reserve for Taxes	\$40,666.20	—
Other Prior Year's Adjustment	10,111.19	4,430.94
Adjusted Balance	5,811,963.54	4,852,360.21
Additions		
General Revenue (Schedule B-1)	19,416,872.64	10,402,061.51
Less: Appropriations by Legislature (Exhibit D)	17,696,953.94	9,028,272.00
Excess of Revenue Available over Appropriations	1,719,918.70	1,373,789.51
Lapsed Balances (Exhibit D)	274,380.51	146,063.95
Total	7,806,262.75	6,372,213.67
Deductions:		
Appropriations from Surplus:		
Emergency War Fund (Exhibit D)	153,697.00	—
Departmental Operations	1,829,476.00	2,388,560.79
Scientific Study of Blueberries	25,000.00	—
Post War Public Works Reserve	990,000.00	—
Total Appropriations from Surplus	2,998,173.00	2,388,560.79
Restoration of Contingent Account	451,437.40	—
Working Capital Advanced—Liquor Commission	400,000.00	—
Bonds Called in Advance of Maturity	765,000.00	—
Reserve to Restore U. of M. Land Grant Fund	17,847.84	—
Total Deductions	4,632,458.24	2,388,560.79
Balance June 30, 1946 (Exhibit A)	3,173,804.51	3,983,652.88

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

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	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Accounts and Control, Bureau of	—	—	\$215,750.00	\$8,000.00	\$102.24	\$223,852.24	\$214,649.58	—	—	\$9,202.66	—
Adj. General—Dept. Operations	\$592.12	—	80,502.00	3,479.96	—	84,574.08	89,948.44	\$ 462.52	\$5,836.88	—	—
Military Fund	3,447.09	—	146,242.00	—	.40	149,689.49	75,140.53	3,283.80	—	—	\$71,265.16
Operating State Armories	—	—	85,429.00	2,638.00	88.00	88,155.00	63,866.05	—	5,836.88	18,452.07	—
Augusta Airport	—	—	8,000.00	—	2,975.88	10,975.88	10,508.26	—	—	467.62	—
Agriculture Dept.—Dept. Oper.	—	—	62,500.00	—	5.00	62,505.00	60,354.52	—	—	2,150.48	—
Prom. of Agriculture	—	—	32,250.00	—	1,104.00	33,354.00	28,230.04	—	2,200.00	2,923.96	—
Me. Bldg.—Ea. St. Exp.	—	\$ 4,767.06	—	—	205.00	4,972.06	1,864.64	—	—	—	3,107.42
Animal Industry	—	—	75,720.00	—	647.85	76,367.85	62,574.80	—	—	13,793.05	—
Erad. of Bangs Disease	—	25,251.34	100,000.00	—	767.00	126,018.34	126,018.34	—	—	—	—
Int. Ret. Bangs Disease Bonds	—	—	47,475.00	—	—	47,475.00	47,475.00	—	—	—	—
Div. of Inspection	—	—	43,750.00	—	20,111.50	63,861.50	66,031.57	—	2,200.00	29.93	—
Div. of Markets	—	—	19,000.00	—	2,066.39	21,066.39	20,963.77	—	—	102.62	—
Div. of Plant Ind.	—	—	29,500.00	—	478.96	29,978.96	29,288.71	—	—	690.25	—
Soil Conservation	—	3,659.94	3,000.00	—	—	6,659.94	3,731.19	—	—	—	2,928.75
Protection of Bees	—	—	1,000.00	—	—	1,000.00	994.31	—	—	5.69	—
Poultry Expert.	—	—	5,000.00	—	—	5,000.00	3,789.71	—	—	1,210.29	—
Atlantic States Marine Fisheries Comm.	—	—	1,100.00	—	—	1,100.00	1,100.00	—	—	—	—
Attorney General—Dept. Oper.	—	—	48,000.00	226.80	—	48,226.80	42,425.77	—	—	5,801.03	—
County Attorneys' Salaries	—	—	29,800.00	—	—	29,800.00	29,123.57	—	—	676.43	—
Inheritance Tax Div.	—	—	21,000.00	—	—	21,000.00	18,258.70	—	—	2,741.30	—
Digest of Opinions of Law Ct.	—	—	10,000.00	—	—	10,000.00	1,865.33	—	—	—	8,134.67
Audit Department—Dept. Oper.	—	—	48,500.00	1,200.00	62.39	49,762.39	49,669.15	—	—	93.24	—
Banks & Banking—Dept. Oper.	—	—	68,820.00	—	2,201.27	71,021.27	67,162.61	—	—	3,858.66	—
Bond Interest—War Bonds	—	—	21,625.00	—	4,312.32	25,937.32	21,625.00	—	—	4,312.32	—
Bond Retirement—War Bonds	—	—	100,000.00	—	—	100,000.00	100,000.00	—	—	—	—
Boxing Commission—Dept. Oper.	—	—	4,500.00	—	—	4,500.00	3,732.46	—	—	767.54	—

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Charitable Institutions:											
Bangor Anti-Tuberculosis Assn.			\$3,000.00			\$ 3,000.00	\$ 3,000.00				
Children's Aid Society			1,000.00			1,000.00	802.90			\$ 197.10	
Eastern Maine Orphans' Home			1,000.00			1,000.00	620.16			379.84	
Good Samaritan Home Assn.			4,000.00			4,000.00	4,000.00				
Healy Asylum			3,000.00			3,000.00	3,000.00				
Home for Aged Wom.—Belfast			500.00			500.00				500.00	
Maine Children's Home Society			3,000.00			3,000.00	3,000.00				
Maine Institute for the Blind			10,000.00			10,000.00	8,556.35			1,443.65	
Opportunity Farm			1,000.00			1,000.00	1,000.00				
St. Joseph's Orphanage			3,800.00			3,800.00	3,141.96			658.04	
St. Elizabeth Orphan's Asylum			1,000.00			1,000.00	1,000.00				
St. Louis School & Home for Boys			1,100.00			1,100.00	517.95			582.05	
Temporary Home for Women & Children			4,920.00			4,920.00	2,067.40			2,852.60	
York Co. Children's Aid Soc'y.			1,000.00			1,000.00	1,000.00				
Development Comm.—Dept. Oper.	\$24,147.08	\$50,000.00	150,000.00		\$ 1.00	224,148.08	169,627.83	\$23,369.03			31,151.22
Education Dept.—Dept. Oper.			95,000.00	\$1,330.00	130.84	96,460.84	94,585.62			1,875.22	
Aid to Academies			120,000.00			120,000.00	120,000.00				
Farmington Normal School		3,441.04	64,311.00		93,699.22	154,569.18	153,952.24		\$ 616.94		
Gorham Normal School		47.70	66,171.00		64,436.50	130,655.20	130,999.45				344.25
Machias Normal School			31,837.00		25,578.90	57,415.90	56,185.60	269.99		960.31	
Madawaska Training School		628.00	36,937.00		22,327.43	59,892.43	59,836.43	56.00			
Presque Isle Normal School					5,005.77	5,005.77	2,528.02	2,477.75			
Farmington Normal Sch. Res.		11,103.52	1,500.00			12,603.52	1,525.00	616.94			11,695.46
Gorham Normal School Res.		13,290.24	1,500.00		2,028.50	16,818.74					16,818.74
Machias Normal School Res.		2,734.75	1,000.00			3,734.75					3,734.75
Madawaska Training Sch. Res.		5,658.00	1,000.00			6,658.00	597.71		56.00		6,116.29
Presque Isle Normal Sch. Res.		16,840.61		7,500.00		24,340.61		2,747.74			27,088.35
Schooling Children in Unorganized Territory			105,000.00		462.12	105,462.12	112,394.18	6,932.06			
Supt. of Town comp. Sch. Un.			164,320.00		100.00	164,420.00	160,682.61			3,737.39	
Vocational Education—State		23.54	38,052.00	204.00	6,635.84	44,868.30	39,634.28			5,234.02	
Vocational Training				125,000.00		125,000.00	12,538.02				112,461.98
Vocational Rehabilitation		1,834.39	30,000.00		78,917.85	107,083.46	108,331.23	5,000.00		3.37	3,748.86
Education of Orphans of Vets.			1,200.00			1,200.00				1,200.00	
Industrial Education			123,600.00			123,600.00	122,341.12			1,258.88	

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Physical Educ. Subsidies	—	—	\$ 35,000.00	—	—	\$ 35,000.00	\$ 32,255.21	—	—	\$ 2,744.79	—
Pensions for Retired Teachers	—	—	382,600.00	—	\$ 45,547.54	428,147.54	372,526.19	—	\$ 30,500.41	25,120.94	—
Equalization of Ed. Opportunities	—	—	470,000.00	—	15,112.53	485,112.53	302,948.14	—	175,000.00	7,164.39	—
Spec. Education of Physically Handicapped	—	—	7,500.00	—	—	7,500.00	7,499.98	—	—	.02	—
Board of Approval Institutions offering Specialized Training	—	—	5,000.00	—	—	5,000.00	1,308.99	—	—	3,691.01	—
Secondary Education for Island Children	—	—	5,000.00	—	—	5,000.00	—	—	—	5,000.00	—
Subsidies to Cities & Towns	—	—	—	—	—	—	—	—	—	—	—
For Plans & Surveys	—	—	—	—	14,723.75	14,723.75	250.00	—	—	—	\$ 14,473.75
For Tuition	—	—	155,000.00	—	—	155,000.00	183,387.25	—	28,387.25	—	—
For Teaching Positions	—	—	2,019,000.00	—	—	2,019,000.00	2,020,534.67	—	1,534.67	—	—
For School Census	—	—	496,000.00	—	—	496,000.00	638,880.81	—	143,000.00	119.19	—
For Conveyance in Lieu of Teaching Positions	—	—	120,000.00	—	—	120,000.00	140,566.93	—	20,566.93	—	—
For Temporary Residents	—	—	1,500.00	—	—	1,500.00	1,579.50	—	79.50	—	—
Emergency Municipal Finance Bd.	—	—	1,000.00	—	—	1,000.00	—	—	—	1,000.00	—
Executive-Departmental Operations	—	—	37,995.00	\$ 950.28	—	38,945.28	37,159.59	—	121.76	1,907.45	—
Council	—	—	9,300.00	56.20	—	9,356.20	9,584.44	—	228.24	—	—
Expense Acct. Governor	—	—	10,000.00	—	—	10,000.00	10,000.00	—	—	—	—
Blaine House	—	—	12,585.00	—	14,913.89	28,000.98	16,384.73	\$ 137.14	—	932.15	10,546.96
N. E. Governors Frgt. Rate Committee	\$ 502.09	—	—	—	—	—	—	—	—	—	—
Finance Commissioner & Bureau of Budget	1,275.00	—	17,300.00	—	—	18,575.00	16,303.82	1,275.00	—	996.18	—
Fish & Game—Departmental Oper.	—	\$416,300.52	200,000.00	—	608,604.58	1,224,905.10	730,445.91	—	1,069.96	—	495,529.15
Search for Lost Persons	—	—	1,500.00	—	—	1,500.00	397.99	—	—	1,102.01	—
Forestry Dept.—Dept. Operations	—	—	10,500.00	416.00	55.30	10,971.30	10,089.43	—	683.00	198.87	—
Admin. of Public Lands	—	—	1,000.00	—	1.68	1,001.68	432.92	—	—	568.76	—
Aid to Towns—Forest Fires	—	—	25,000.00	—	—	25,000.00	8,564.09	—	—	—	16,435.91
State Forest Nursery	—	—	550.00	—	1,217.31	1,767.31	1,569.31	—	30.00	228.00	—
Control of W. P. B. Rust	—	—	6,700.00	—	—	6,700.00	6,696.48	—	—	3.52	—
General Forestry Purposes	—	—	29,000.00	1,200.00	22,312.40	52,512.40	56,100.88	—	3,588.48	—	—
Entomology	—	—	27,322.00	450.00	—	27,772.00	24,866.52	—	2,905.48	—	—
GAR—Department of Maine	—	—	1,500.00	—	—	1,500.00	1,500.00	—	—	—	—

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Health & Welfare Department											
Bureau of Health	\$ 5,529.10	\$ 14,211.03	\$ 204,500.00	—	\$ 33,411.35	\$ 257,651.48	\$ 223,626.80	\$ 2,948.57	\$ 23,322.29	—	\$ 7,753.82
Gen. Administration—Welfare	4,542.20	25,181.60	499,995.00	—	171,919.95	701,638.75	639,120.19	4,268.88	55,950.90	—	2,298.78
Aid to the Blind	—	15,677.50	140,000.00	—	140,777.50	296,455.00	299,917.50	—	10,989.50	—	7,527.00
Aid to Dependent Children	—	18,394.09	438,000.00	—	695,263.05	1,151,657.14	1,207,143.00	—	55,485.86	—	—
Board & Care Neglected Children	—	—	526,275.00	\$ 9,125.38	—	535,400.38	563,754.29	—	28,353.91	—	—
Burials of Soldiers, Sailors & their widows	—	—	1,000.00	—	—	1,000.00	400.00	—	600.00	—	—
Education of the Blind	—	—	25,000.00	—	—	25,000.00	20,941.90	—	4,058.10	—	—
Examination & Commitment of Insane	—	—	500.00	—	—	500.00	174.40	—	325.60	—	—
Aid to Pub. & Pri. Hospitals	—	—	288,000.00	—	—	288,000.00	288,000.00	—	—	—	—
General Relief	5,000.00	—	400,000.00	—	48.00	405,048.00	360,915.00	4,606.05	39,526.95	—	—
Gen. Relief—Jefferson Camps	1,836.52	3,800.00	60,000.00	—	5,720.92	71,357.44	69,898.56	1,458.88	—	—	—
Passamaquoddy Tr. of Indians	—	—	60,000.00	—	2,611.40	62,611.40	70,013.71	—	7,402.31	—	—
Penobscot Tribe of Indians	—	—	46,200.00	—	1,321.74	47,521.74	49,516.00	—	1,994.26	—	—
Indian Island Ferry	—	5,000.00	—	—	—	5,000.00	—	—	—	—	5,000.00
Pensions—Special	—	—	71,532.00	—	—	71,532.00	58,907.20	—	12,624.80	—	—
Services for the Blind	525.00	—	7,745.00	—	59.08	8,329.08	5,549.74	—	2,779.34	—	—
Rehabilitation of the Blind	—	1,368.32	4,000.00	—	3,641.37	9,009.69	3,566.18	—	2,218.41	—	3,225.10
Support of Dependent Soldiers and Sailors	—	—	38,000.00	—	—	38,000.00	34,935.51	—	3,064.49	—	—
World War Relief	—	—	100,000.00	78,893.85	—	178,893.85	182,219.00	—	3,325.15	—	—
Old Age Assistance	—	195,286.71	2,639,536.00	—	2,526,616.55	5,361,439.26	5,388,244.49	—	26,805.23	—	—
Old Age Burials	—	—	65,000.00	—	100.00	65,100.00	54,014.66	—	11,085.34	—	—
Historian, State	—	774.43	500.00	—	—	1,274.43	556.91	—	—	—	717.52
Industrial Accident Commission	—	—	63,500.00	—	—	63,500.00	52,054.11	—	—	\$ 11,445.89	—
Institutional Service:											
Emergency Tuberculosis Serv.	—	—	51,000.00	—	—	51,000.00	16,632.70	—	—	34,367.30	—
Departmental Operations	—	—	17,659.00	—	—	17,659.00	16,904.28	—	54.72	700.00	—
Parole Board	—	—	14,229.00	—	—	14,229.00	12,995.88	—	—	1,233.12	—

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Institutions:											
Augusta State Hospital.....	—	—	\$663,000.00	—	\$ 3,523.93	\$ 666,523.93	\$ 628,375.49	—	\$38,148.44	—	—
Bangor State Hospital.....	—	—	556,000.00	—	3,406.85	559,406.85	573,348.63	—	13,941.78	—	—
Boys, State School for.....	—	—	140,000.00	\$ 5,000.00	6,526.93	151,526.93	147,744.93	—	—	—	\$ 3,782.00
Central Maine Sanatorium.....	—	—	275,000.00	—	4,778.88	279,778.88	266,672.56	—	13,106.32	—	—
Deaf, Maine School for.....	—	—	61,425.00	—	5,000.00	66,425.00	61,525.99	—	4,899.01	—	—
Girls, State School for.....	—	—	140,000.00	7,000.00	2,269.89	149,269.89	144,097.53	—	5,172.36	—	—
Men's Reformatory.....	—	—	120,000.00	—	5,617.66	125,617.66	125,617.66	—	—	—	—
Military & Naval Children's Home.....	—	—	27,500.00	1,100.00	540.87	29,140.87	39,365.90	10,225.03	—	—	—
Northern Maine Sanatorium.....	—	—	145,000.00	5,200.00	4,325.05	154,525.05	154,525.05	—	—	—	—
Pownal State School.....	—	—	465,000.00	18,819.00	12,913.73	496,732.73	493,300.67	—	3,432.06	—	—
Prison, Maine State.....	—	—	200,000.00	30,000.00	28,761.83	258,761.83	271,718.24	—	42,956.41	—	30,000.00
Western Maine Sanatorium.....	—	—	180,000.00	—	6,082.96	186,082.96	187,528.04	—	1,445.08	—	—
Women's Reformatory.....	—	—	127,000.00	2,395.00	1,036.75	130,431.75	117,442.13	—	3,755.39	\$2,234.23	7,000.00
Insurance, Departmental Oper.....	\$ 368.97	—	21,800.00	—	—	22,168.97	20,851.98	\$363.80	—	953.19	—
Interstate Co-operation, Commission for.....	—	—	2,000.00	—	—	2,000.00	1,788.81	—	—	211.19	—
Labor and Industry, Dept. Oper.....	—	—	29,000.00	500.00	—	29,500.00	29,482.01	—	—	17.99	—
Legislative: Legislative Expense.....	1,467.00	—	—	2,053.40	—	3,520.40	3,303.40	217.00	—	—	—
Committee to Study Lands Res.....	—	—	—	—	2,535.30	2,535.30	517.16	—	—	—	2,018.14
Revision of Statutes Committee.....	—	\$38,518.24	—	1,593.91	—	40,112.15	40,112.15	—	—	—	—
Research Committee.....	—	—	5,000.00	—	—	5,000.00	3,789.84	—	—	1,210.16	—
Recess Comm. to study Pension Laws.....	—	—	5,000.00	—	—	5,000.00	213.99	—	—	—	4,786.01
Comm. to study Atlantic Salmon.....	—	—	5,000.00	—	—	5,000.00	1,364.03	—	—	—	3,635.97
Comm. on Tech. & Voc. Institutes.....	—	—	5,000.00	—	—	5,000.00	344.17	—	—	—	4,655.83
Library, State—Department Oper.....	—	—	56,570.00	900.00	534.50	58,004.50	55,704.94	—	—	2,299.56	—
Liquor Commission.....	—	—	—	—	970,255.38	970,255.38	970,255.38	—	—	—	—
Maine Maritime Academy.....	—	—	50,000.00	—	—	50,000.00	50,000.00	—	—	—	—

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Miscellaneous Resolves:											
George Johnson		\$ 773.23				\$ 773.23	\$ 360.00				\$ 413.23
Maine Historical Society			\$ 2,500.00			2,500.00	2,500.00				
100 copies "L.B. of Maine"			500.00			500.00					500.00
Fish Screen at Eagle Lake			2,500.00			2,500.00	745.10				1,754.90
Town of Lincolnville			1,622.09			1,622.09	1,622.09				
Knox Memorial Association			1,000.00			1,000.00	1,000.00				
J. R. Collins			33.90			33.90				\$ 33.90	
Town of Eastbrook			3,500.00			3,500.00	3,500.00				
Penobscot Tribe of Indians			1,000.00			1,000.00					1,000.00
Guy Brown			1,000.00			1,000.00	1,000.00				
Cornelius E. Conley			3,000.00			3,000.00	3,000.00				
Louis F. Fleming			1,000.00			1,000.00				1,000.00	
Mary Louise Bernier			157.48			157.48	157.48				
Town of Salem			547.85			547.85	547.85				
Est. of R. Byron Flewelling			3,500.00			3,500.00	3,500.00				
Est. of R. Byron Flewelling			1,500.00			1,500.00	1,500.00				
Fish Way at Aroostook Falls			1,000.00			1,000.00					1,000.00
Doris Cummings			309.00			309.00	309.00				
Velma Morton			60.00			60.00	60.00				
Alphonse S. Dube			100.00			100.00	100.00				
Town of Amherst			2,279.93			2,279.93	2,279.93				
Catherine A. Nason			100.00			100.00	100.00				
Certain Pauper Claims			16,852.69			16,852.69	16,852.69				
Park Commission, State											
Departmental Operations	\$255.78		28,000.00		\$ 40.00	28,295.78	12,172.80	\$255.78	\$12,433.89	3,433.31	
Military Forts & Reservations	256.47		9,007.00		1,336.19	10,599.66	10,385.19	214.47			
Improvement of Ft. Knox Res.		4,444.63				4,444.63	3,790.26				654.37
Land Use Areas	325.25				3,491.89	3,817.14	15,902.78	318.25	12,403.89		

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Park Commission—Baxter State...			\$ 4,525.00		\$ 124.55	\$ 4,649.55	\$ 4,459.72			\$ 189.83	
Personnel Bureau—Dept. Oper....	\$ 805.10		17,600.00			18,405.10	17,045.32	\$624.00		735.78	
Police, State—Departmental Oper.			45,313.00			45,313.00	42,717.44			2,595.56	
Construction of Barracks.....			2,500.00			2,500.00	2,500.00				
Fingerprinting of Sch. Children			10,000.00			10,000.00	8,796.55			1,203.45	
Public Buildings, Superintendent of	12,029.73		155,800.00	\$ 3,150.00	4,342.33	175,322.06	164,303.50		\$ 340.47	10,678.09	
Vickery-Hill Building.....				47,500.00		47,500.00	47,500.00				
Staff House.....					715.00	715.00	1,055.47		340.47		
Public Utilities Comm.—Dept. Oper			67,800.00		1,082.75	68,882.75	69,458.33		575.58		
Topographical Mapping.....		\$ 3,086.08	3,500.00			6,586.08	139.88		575.58	2,099.42	\$ 3,771.20
Purchases, Bureau of											
Departmental Operations.....			23,100.00	1,487.00		24,587.00	23,164.59			1,422.41	
Central Mailing Room.....			8,650.00	395.00		9,045.00	8,910.05			134.95	
Division of Public Printing....			9,965.00	77.00		10,042.00	9,745.97			296.03	
Racing Commission.....			12,000.00	620.22		12,620.22	12,620.22				
Revisor of Statutes.....			15,412.00	11,702.80		27,114.80	23,676.16			3,438.64	
Sanitary Water Board.....			10,000.00	2,616.00	250.00	12,866.00	11,714.65			1,151.35	
Sea & Shore Fisheries—Dept. Oper.			122,800.00	25,906.00	525.00	149,231.00	129,376.50		1,069.96	556.00	18,228.54
Const. of Lobster Rearing Sta.		27,137.33				27,137.33	97.90				27,039.43
Secretary of State—Dept. Oper....			17,250.00			17,250.00	16,153.57		543.98	552.45	
Election Division.....			20,600.00			20,600.00	17,875.24			2,724.76	
Supreme Judicial and Superior Courts											
Departmental Operations.....			234,400.00			234,400.00	209,893.54			24,506.46	
Taxation, Bur. of—Dept. Oper....			74,850.00			74,850.00	69,642.11		543.98	5,751.87	
Assistance to Local Assessors..			10,000.00			10,000.00	9,381.34			618.66	
Cigarette Tax Division.....			39,274.00			39,274.00	37,763.45			1,510.55	
Treasurer of State—Dept. Oper....			30,650.00	372.92	6.80	31,029.72	29,610.42			1,419.30	
Railroad and Tel. Tax Refund					94,040.55	94,040.55	94,040.55				
War Veterans' Services.....				26,440.00		26,440.00	45,987.01		21,000.00	1,452.99	
Uniform Legislation—Comm. of....			350.00			350.00				350.00	
U. of M. Emergency Housing.....				15,000.00		15,000.00	15,000.00				
University of Maine.....			707,077.00			707,077.00	707,077.00				
	\$62,904.50	\$898,635.90	\$17,232,014.94	\$451,158.72	\$5,802,497.63	\$24,447,211.69	\$23,170,436.23	\$43,803.17	\$ 150.00	\$261,467.28	\$971,655.01

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1944-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Contributions to Other Funds											
To Trust Funds:											
Employees Retirement System "Pension Fund"	—	—	\$ 227,760.00	—	—	\$ 227,760.00	\$227,760.00	—	—	—	—
Employees Retirement System Expense Fund	—	—	10,000.00	—	—	10,000.00	9,960.96	—	—	—	\$39.04
Maine Teachers Retirement Association	—	—	194,602.00	—	—	194,602.00	194,602.00	—	—	—	—
Interest on Trust Funds	—	—	—	—	—	—	—	—	—	—	—
School and Academies	—	—	440.00	—	—	440.00	390.00	—	—	\$50.00	—
Lands Reserved for Public Uses	—	—	26,922.00	—	—	26,922.00	18,927.29	—	—	7,994.71	—
Augusta State Hospital and U. of M.	—	—	5,215.00	\$278.68	—	5,493.68	5,493.68	—	—	—	—
To Working Capital Funds											
Business Enterprise Program	—	—	—	—	—	—	200.00	—	\$200.00	—	—
Total	\$62,904.50	\$898,635.90	\$17,696,953.94	\$451,437.40	\$5,802,497.63	\$24,912,429.37	\$23,627,770.16	\$43,803.17	\$350.00	\$269,511.99	\$971,694.05
Appropriations from Unappropriated Surplus:											
Me. Post War Public Works Reserve Administration	—	\$ 15,521.15	\$ 10,000.00	—	—	\$ 25,521.15	\$ 6.02	—	—	—	\$ 25,515.13
Central Maine Sanatorium—Laundry	—	15,000.00	—	—	—	15,000.00	—	—	—	—	15,000.00
Pownal St. Sch.—Emp. Bldg.	—	99,050.00	—	—	—	99,050.00	98,731.34	—	—	—	318.66
Pownal St. Sch.—New Const.	—	435,000.00	—	—	—	435,000.00	27,237.53	—	—	—	407,762.47
Fish & Game Dept.—Hatchery Const.	—	198,084.06	—	—	\$210.91	198,294.97	57,773.85	—	—	—	140,521.12
Agriculture Dept.—Eradication of Bangs Disease	—	150,000.00	—	—	—	150,000.00	27,292.73	—	—	—	122,707.27
Reformatory for Women—Pur. of L. & B.	—	—	3,000.00	—	—	3,000.00	2,500.00	—	—	—	500.00
Bangor State Hosp.—Const.	—	—	685,000.00	—	—	685,000.00	21,973.85	—	—	—	663,026.15
State School for Girls—Heating Plant	—	—	85,000.00	—	—	85,000.00	—	—	—	—	85,000.00

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance brought Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1944-1945 Encumbrances	Unencumbered					Current Year	1945-1945 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward
Remove Floating Islands—											
Corundell Lake.....	—	—	\$ 5,000.00	—	—	\$ 5,000.00	\$ 3,000.00	—	—	—	\$ 2,000.00
Prison—Purchase of Land.....	—	—	12,300.00	—	—	12,300.00	11,680.38	—	—	—	619.62
Maintenance & Development of Parks.....	—	—	50,000.00	—	—	50,000.00	10,765.74	—	—	—	39,234.26
Augusta State Hosp.—Const. University of Me.—Mill Tax Deficiency.....	—	—	350,000.00	—	—	350,000.00	3,296.67	—	—	—	346,703.33
Deficiency.....	—	—	629,176.00	—	—	629,176.00	200,000.00	—	—	—	429,176.00
Total from Unappropriated Surplus.....		\$912,655.21	\$1,829,476.00		\$210.91	\$2,742,342.12	\$464,258.11				\$2,278,084.01
Emergency War Fund:											
U. of M. Extension.....	—	—	—	—	—	—	150,000.00	—	150,000.00	—	—
Maine State Salvage Comm.	—	3,078.57	—	—	—	3,078.57	206.40	—	—	2,872.17	—
Tin Can Collection.....	—	248.04	—	—	109.56	357.60	87.28	—	—	270.32	—
Farm Labor—1945.....	—	5,000.00	—	—	—	5,000.00	433.79	—	—	—	4,566.21
State Nutrition Comm.—1945.....	—	657.22	—	—	—	657.22	303.54	—	—	—	353.68
Com'ty. Canning Centers—1945.....	—	7,989.95	—	—	135.06	8,125.01	7,029.62	—	—	—	1,095.39
Maine State Apprenticeship.....	—	—	—	—	—	—	95.43	—	500.00	—	404.57
State Travel Bureau.....	—	—	—	—	—	—	1,474.65	—	2,847.00	1,372.35	—
Clearing Account.....	—	—	153,697.00	—	—	153,697.00	—	—	153,697.00	—	—
Total—Emergency War Fund		16,973.78	153,697.00		244.62	170,915.40	159,630.71		350.00	4,868.52	6,066.17
Total General Fund.....	\$62,904.50	\$1,828,264.89	\$19,680,126.94	\$451,437.40	\$5,802,953.16	\$27,825,686.89	\$24,251,658.98	\$43,803.17	—0—	\$274,380.51	\$3,255,844.23

HIGHWAY FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance Brought Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures			Balance	
	1944-45 Encumbrances	Unencumbered	By Legislature	Increase by Highway Commission			Current Year	1944-45 Encumbrances Liquidated	Transfers	Lapsed to Surplus	Carried Forward
Highway Department:											
Administration	—	—	\$177,899.00	—	\$1,699.74	\$179,598.74	\$223,920.37	—	\$44,556.71	\$235.08	—
Bonds—Interest on	—	—	496,700.00	\$.50	—	496,700.50	496,700.50	—	—	—	—
Retirement	—	—	1,724,000.00	—	—	1,724,000.00	1,724,000.00	—	—	—	—
Bridge Loan Fund	—	\$116,051.14	450,000.00	—	195,315.99	761,367.13	234,758.31	—	18,742.09	—	\$545,350.91
Compensation for Injuries	—	—	50,000.00	—	—	50,000.00	43,755.31	—	—	6,244.69	—
Construction & Reconstruction of State Highways	—	88,587.91	—	—	—	88,587.91	19,073.62	—	—	—	69,514.29
Federal Defense Access Roads	—	—	—	—	116,623.71	116,623.71	116,623.71	—	—	—	—
Federal Allotment Fund	—	233,576.32	—	—	—	233,576.32	—	—	233,576.32	—	—
Federal Grade Crossings	—	108,597.05	—	—	—	108,597.05	10,014.47	—	—	—	98,582.58
Federal Motor Transport	—	49,451.25	—	—	—	49,451.25	—	—	49,451.25	—	—
Federal Secondary Roads	—	29,403.90	—	—	—	29,403.90	9,355.01	—	114,827.28	—	134,876.17
First Surface Treatment	—	65,851.27	—	—	—	65,851.27	—	—	—	—	65,851.27
Highway Loan Fund	—	536,250.60	—	—	67,521.75	603,772.35	257,912.12	—	233,576.32	—	579,435.55
Highway Planning Survey	—	6,058.80	16,000.00	27,702.00	29,537.67	79,298.47	36,476.10	—	—	—	42,822.37
Improved State and State Aid Highways	—	122,383.80	—	870,000.00	17,146.57	1,009,530.37	243,452.93	—	32,482.58	130,000.00	668,560.02
Maine Turnpike Authority	—	3,895.91	—	—	—	3,895.91	949.33	—	—	2,946.58	—
Maintenance of Bridges	—	151,444.84	200,000.00	—	2,828.55	354,273.39	228,982.26	—	—	—	125,291.13
Maintenance and Betterments State and State Aid Roads	—	—	3,700,000.00	494,995.54	408,378.40	4,603,373.94	4,628,347.77	—	1,000.00	23,973.83	—
Outdoor Advertising Admin.	—	—	—	—	—	—	—	—	—	—	—
Post War Surveys	—	12,770.27	—	—	31,449.90	18,679.63	62,899.80	—	—	—	44,220.17
Removal of Snow from Highways	—	—	1,200,000.00	442,393.42	16,353.09	1,658,746.51	1,658,746.51	—	—	—	—
Special Defense Projects	—	65,376.03	—	—	—	65,376.03	—	—	65,376.03	—	—
Special Resolves	—	233,328.75	179,633.00	2,878.00	—	420,839.75	85,593.33	—	54,759.38	—	280,487.04
Third Class Roads	—	37,965.28	—	—	823.19	38,788.47	1,816.38	—	36,972.09	—	—
Unimproved Roads	—	5,217.16	200,000.00	—	—	205,217.16	89,822.49	—	—	—	115,394.67
State Aid Reconstruction	—	—	—	—	—	—	2,742.41	—	—	3,964.91	1,222.50
Secondary Reconstruction Fund	—	—	350,000.00	—	—	350,000.00	165,151.32	—	35,541.89	—	220,399.57
Contributions and Transfers to Other Funds	—	—	159,283.00	591.33	—	159,874.33	—	159,874.33	—	—	—
Gasoline Tax Division—Admin.	—	—	21,550.00	—	70.80	21,620.80	18,156.88	—	247.20	3,711.12	—
Police, State—Administration	\$1,653.20	—	407,814.00	—	3,263.02	412,730.22	387,818.96	\$1,551.20	—	23,360.06	—
Construction of Barracks	—	—	22,500.00	—	—	22,500.00	1,316.66	—	—	—	21,183.34
Public Buildings—Supt. of	—	—	5,956.00	—	550.00	6,506.00	5,329.45	—	—	1,176.55	—
Maintenance—Police Hdqtr	—	—	11,937.00	—	—	11,937.00	9,573.30	—	—	2,363.70	—
Motor Vehicle Bldg.	—	—	205,000.00	—	—	205,000.00	—	—	—	—	—
Sec. of State—Motor Veh. Div.	294.88	—	—	—	14,782.40	220,077.28	224,402.82	294.88	4,620.42	—	—
Toll Bridges:	—	—	—	—	—	—	—	—	—	—	—
Deer Isle—Sedgwick	—	—	—	—	—	—	12,400.00	—	—	12,400.00	—
Richmond—Dresden	—	—	—	—	—	—	2,550.00	—	—	2,550.00	—
Employees' Retirement System	—	—	—	—	—	—	95,500.00	—	—	95,500.00	—
Total Highway Fund	1,948.08	1,845,669.74	9,028,272.00	2,388,560.79	906,344.78	14,170,795.39	11,098,142.12	1,846.08	—	146,063.95	2,924,743.24

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1946

	Balance Brought Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
		Unencumbered					Current Year				Carried Forward
Aeronautic Fund		\$43,509.85			\$26,031.05	\$69,540.90	\$11,065.48				\$58,475.42
Department of Agriculture:											
Blueberry Inspection.....					1,837.24	1,837.24	1,837.24				—
Suppression European Corn Borer.....					8,674.61	8,674.61	8,218.12				456.49
Sardine Inspection.....		353.23			43,862.70	43,509.47	37,673.58				5,835.89
Shipping Point Inspection.....		53,606.46			182,915.57	236,522.03	173,622.97				62,899.06
Certified Seed.....		18,567.82			111,977.83	130,545.65	106,716.97				23,828.68
Maine Apple Tree Pool.....					4,787.04	4,787.04	4,787.04				—
Blueberry Research.....					11,286.01	11,286.01	10,433.77				852.24
Department of Audit—Municipal Div.		12,183.99			44,282.59	56,466.58	48,377.24				8,089.34
Department of Education:											
George M. Briggs Fund:											
Federal M. & R.—Gorham Teachers College.....					7,973.81	7,973.81					7,973.81
Federal M. & R.—Farmington Teachers College.....					2,800.00	2,800.00					2,800.00
Fed. Vocational Ed.—Smith-Hughes Act.....					2,851.00	2,851.00					2,851.00
Fed. Vocational Ed.—George-Deen Act.....		35,007.23			45,688.18	80,695.41	32,375.90				48,319.51
Vocational Ed.—N. Y. A.....		90,837.78			79,395.50	170,233.28	71,150.60				99,082.68
Fed. Vocational Ed.—Training Defense Workers.....					4,602.46	4,602.46	42.00				4,560.46
Fed. Vocational Ed.—Training War Production Workers.....		4,754.90			128.83	4,883.73	4,864.47				19.26
Examining Boards:											
Board of Accountancy.....		187.29			50.00	237.29	114.81				122.48
Bar Examiners.....		67.50			635.19	702.69	702.69				—
Chiropractors.....		579.68			456.00	1,035.68	642.81				392.87
Dental Examiners.....		469.35			1,685.00	2,154.35	1,348.67				805.68
Embalming Examiners.....		13,167.25			1,512.00	14,679.25	716.22				13,963.03
Registry of Medicine.....		9,799.30			3,007.00	12,806.30	1,574.11				11,232.19
Registration of Nurses.....		30,460.69			8,696.00	39,156.69	7,136.96				32,019.73
Optometry.....		638.35			875.00	1,513.35	773.00				740.35
Osteopathy.....		2,552.76			1,071.25	3,623.81	935.20				2,688.61
Commis. of Pharmacy.....		8,083.50			2,811.00	10,894.50	1,176.34				9,718.16
Veterinary Examiners.....		414.60			148.00	562.60	178.71				383.89
Podiatry.....		3,377.53			359.00	3,736.53	109.67				3,626.86
Professional Engineers.....		4,001.51			1,500.80	5,502.31	1,426.05				4,076.26
Architects.....					2,425.00	2,425.00	570.48				1,854.52

	Balance Brought Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
		Un-encumbered					Current Year				Carried Forward
Maine Forestry District—Adm.		\$49,975.18			\$247,727.75	\$297,702.93	\$218,673.07				\$79,029.86
Cooperative For. Fire Towers					1,870.00	1,870.00	1,300.31				569.69
Development Commission—											
Potato Tax		33,358.70			151,114.09	184,472.79	157,605.16				26,867.63
Bureau of Health:											
Sanitary Engineering		16,304.25			31,820.33	48,124.58	30,421.88				17,702.70
Title VI, Public Health Work		14,735.06			80,700.48	95,435.54	86,295.16				9,140.38
Veneral Disease Control		6,265.16			35,928.49	42,193.65	38,105.69				4,087.96
U. S. Public Health Service		6,150.67			20,802.00	26,952.67	13,139.94				13,812.73
Rapid Treatment Program					3,435.00	3,435.00	542.24				2,892.76
U. S. Aid to Crippled Children		12,090.45			35,021.46	47,111.91	40,625.08				6,486.83
Maternal and Child Health		18,778.12			68,626.69	87,404.81	75,977.47				11,427.34
Care of Military Wives		152,358.42			228,441.00	380,799.42	243,565.19				137,234.23
Control over Plumbing		11,575.23			7,189.45	18,764.68	8,238.95				10,525.73
Regulation of Cosmetics		16,825.48			4,517.01	21,342.49	4,478.68				16,863.81
Sale of Prophylactic Rubber Goods		5,840.33			722.00	6,562.33	285.14				6,277.19
Board of Barbers and Hairdressers		12,043.29			19,762.29	31,805.58	17,657.88				14,147.70
Plumbing Examining Board		4,653.85			4,558.60	9,212.45	5,526.68				3,685.77
Health and Welfare:											
Child Welfare Service		4,775.47			20,022.44	24,797.91	17,793.27				7,004.64
Indian Township Admin'n		9,433.70			5,411.53	14,845.23	12,918.23				1,927.00
Insurance Department:											
Examination and Audit of Annual Statements		16,351.27			17,904.51	34,255.78	7,081.12				27,174.66
Examination of Agents and Brokers		5,224.66			4,140.00	9,364.66	2,434.64				6,930.02
Fire Investigation		47,111.71			39,563.85	86,675.56	32,094.84				54,580.72
Milk Control Board		16,552.14			22,333.80	38,885.94	20,120.15				18,765.79
Public Utilities—Truck Div.		8,668.97			18,511.64	27,180.61	16,739.82				10,440.79
Real Estate Commission		6,064.29			6,713.00	12,777.29	4,595.31				8,181.98
School for Boys—Health Bldg.					1,125.00	1,125.00					1,125.00
Unemployment Compensation—Administration		22,205.11			340,673.67	362,878.78	340,527.65				22,351.13
Special Administrative Fund					1,000.00	1,000.00					1,000.00
Military Defense Comm.		536,909.36			134,714.68	671,624.04	6,747.91				664,876.13
Toll Bridges:											
Deer Isle-Sedgwick		61,128.74			45,527.15	15,901.59	35,332.36				51,233.95
Kennebec Bridge		109,989.18			78,257.91	188,247.09	60,000.00				128,247.09
Richmond-Dresden		735.03			10,326.30	11,061.33	7,441.83				3,619.50
Waldo-Hancock		80,662.99			64,259.49	144,922.48	58,953.53				85,968.95
Totals		1,496,123.24			2,357,047.27	3,853,170.51	2,093,790.28				1,759,380.23
Grand Total	\$64,852.58	\$5,170,057.87	\$28,708,398.94	\$2,839,998.19	\$9,066,345.21	\$45,849,652.79	\$37,443,591.38	\$45,649.25	—0—	\$420,444.46	\$7,939,967.70

Note Re.: Balance carried of \$7,939,967.70, this amount includes \$7,811,720.61 for Departmental Operations and \$128,247.09 for Sinking Fund to Retire Kennebec Bridge Bonds.

ANALYSIS OF CHANGE IN STATE TRUST FUNDS—PRINCIPAL
Year Ended June 30, 1946

Exhibit E

	Balance of Principal 7-1-45	Additions During Year		Transfers	Withdrawals (Exhibit G)	Balance at 6-30-46
		Earnings, Individual, & Municipalities (Exhibit G)	State Appropriations			
Retirement Funds						
Maine Teachers' Retirement Association	\$2,513,869.07	\$251,800.98	\$194,602.00	\$1,765.22	\$103,261.90	\$2,855,244.93
Employees' Retirement System	1,233,059.92	467,280.25	349,732.24	1,765.22	291,457.08	1,760,380.55
Total Retirement Funds	\$3,746,928.99	\$719,081.23	\$544,334.24	—	394,718.98	\$4,615,625.48
Trust and Guarantee Deposits						
Deorganized Towns	28,600.13	34,498.71	—	6,034.46	25,174.71	31,889.67
Guarantee Deposits	619,154.53	146,195.74	—	—	30,462.74	734,887.53
Committed Children	23,273.30	17,633.07	—	—	27,261.77	13,644.60
Industrial Accident—Second Injury	2,100.00	900.00	—	—	—	3,000.00
Financial Responsibility Deposits	20,315.00	29,980.00	—	—	20,285.00	30,010.00
Public Administrator's Funds	42,789.68	10,617.83	—	—	1,381.58	52,025.93
Receivers' Funds—Defunct Banks	42,003.36	60,753.59	—	—	229.09	102,527.86
State School for Boys	—	14.19	—	—	—	14.19
Total Trust and Guarantee Deposits	778,236.00	300,593.13	—	6,034.46	104,794.89	967,999.78
Lands Reserved for Public Uses	1,104,972.78	62,118.21	—	6,034.46	—	1,173,125.45
Permanent School Fund	565,204.48	—	—	—	—	565,204.48
Other Trust Funds:						
Augusta State Hospital	68,773.44	—	—	—	—	68,773.44
Bangor State Hospital	2,000.00	—	—	—	—	2,000.00
Baxter State Park	—	311.82	—	—	—	311.82
Central Maine Sanatorium	2,012.02	—	—	—	—	2,012.02
Eastern State Normal School	1,000.00	—	—	—	—	1,000.00
Farmington Normal School	40,000.00	42,858.69	—	—	—	82,858.69
Foxcroft Academy	1,000.00	—	—	—	—	1,000.00
Hebron Academy	1,000.00	—	—	—	—	1,000.00

	Balance of Principal 7-1-45	Additions During Year		Transfers	Withdrawals (Exhibit G)	Balance at 6-30-46
		Earnings, Individual, & Municipalities (Exhibit G)	State Appropriations			
Other Trust Funds—Cont.						
Houlton Academy	2,000.00	—	—	—	—	2,000.00
Indigent Deaf, Dumb, and Blind	600.00	—	—	—	—	600.00
Jordan Forestry Fund	1,000.00	—	—	—	—	1,000.00
Mackworth Island Fund	10,503.75	261.25	—	—	—	10,765.00
Madawaska Training School	5,000.00	—	—	—	—	5,000.00
Madison School District No. 2	1,000.00	—	—	—	—	1,000.00
Maine School for the Deaf	7,516.51	—	—	—	—	7,516.51
Military and Naval Children's Home	17,577.94	—	—	—	—	17,577.94
Ministerial and School Fund	826.50	—	—	—	—	826.50
Passamaquoddy Tribe of Indians	170,927.88	4,196.01	—	—	—	175,123.89
Penobscot Tribe of Indians	95,642.44	—	—	—	—	95,642.44
Pownal State School	6,000.00	—	—	—	—	6,000.00
Reid Memorial Park Fund	—	1,500.00	—	—	—	1,500.00
State School for Boys	700.00	—	—	—	—	700.00
State School for Girls	11,712.15	—	—	—	—	11,712.15
University of Maine	218,575.00	—	—	—	—	218,575.00
Western Maine Sanatorium	99,316.99	—	—	—	—	99,316.99
Total Other Trust Funds	764,684.62	49,127.77	—	—	—	813,812.39
Grand Total—State Trust Funds— Principal (Exhibit A)	\$6,960,026.87	\$1,130,920.34	\$544,334.24	—	\$499,513.87	\$8,135,767.58
Unemployment Trust Fund						
Balance of Fund, July 1, 1945	\$35,024,878.30	—	—	—	—	—
Employers' Contributions, Penalties, and Interest	—	\$5,944,680.50	—	—	—	—
Interest Earned on Fund	—	701,391.49	—	—	—	—
Benefits Paid to Unemployed	—	—	—	—	4,699,231.96	—
Total Unemployment Trust Fund (Exhibit A)	\$35,024,878.30	\$6,646,071.99	—	—	\$4,699,231.96	\$36,971,718.33

STATE TRUST FUNDS
Income and Payments
Year Ended June 30, 1946

Exhibit F

40

	Balance Undistributed 7-1-45	Net Income for Year	State Appropri- ations	Total	Income Added to Principal	Income Distributed	Balance Undistributed 6-30-46
Retirement Funds							
Maine Teachers' Retirement Fund	\$ —	\$ 75,458.62	\$ —	\$ 75,458.62	\$ 75,458.62	\$ —	\$ —
Employees' Retirement Fund	—	51,240.27	—	51,240.27	51,240.27	—	—
Total Retirement Funds		126,698.89		126,698.89	126,698.89		
Land Reserved for Public Uses	1,461.86	103,214.92	18,927.29	123,604.07	62,118.21	60,024.00	1,461.86
Permanent School Fund	374.77	69,311.51	—	69,686.28	—	17,853.02	51,833.26
Other Trust Funds							
Augusta State Hospital	—	2,279.04	683.01	2,962.05	—	2,371.87	590.18
Central Maine Sanatorium	—	40.18	—	40.18	—	40.18	—
Eastern State Normal School	12.50	25.00	—	37.50	—	—	37.50
Farmington State Normal School	46.24	1,604.79	—	1,558.55	—	61.93	1,496.62
Foxcroft Academy	—	20.00	40.00	60.00	—	60.00	—
Hebron Academy	60.00	20.00	40.00	120.00	—	—	120.00
Houlton Academy	—	40.00	80.00	120.00	—	120.00	—
Indigent Deaf, Dumb and Blind	48.06	12.00	—	60.06	—	—	60.06
Jordan Forestry Fund	52.05	21.14	—	73.19	—	—	73.19
Mackworth Island	—	261.25	—	261.25	261.25	—	—
Madawaska Training School	—	100.00	200.00	300.00	—	300.00	—
Madison School District No. 2	—	20.00	30.00	50.00	—	50.00	—
Maine School for the Deaf	—	197.12	—	177.12	—	177.12	—
Military and Naval Children's Home	—	325.62	—	325.62	—	325.62	—
Ministerial and School Funds	—	20.52	—	20.52	—	—	—
Passamaquoddy Tribe of Indians	51.75	14,446.33	—	14,498.08	4,196.01	4,584.50	5,717.57
Penobscot Tribe of Indians	33.42	2,393.27	—	2,426.69	—	1,503.75	922.94
Pownal State School	29.53	67.50	—	97.03	—	67.50	29.53
State School for Boys	—	14.00	—	14.00	—	14.00	—
State School for Girls	4.38	226.41	—	230.79	—	226.41	4.38
University of Maine	385.12	10,896.12	4,810.67	16,091.91	—	9,921.50	6,170.41
Western Maine Sanatorium	—	4,052.84	—	4,052.84	—	2,446.97	1,605.87
Total Other Trust Funds	630.57	37,063.13	5,883.68	43,577.38	4,457.26	22,291.87	16,828.25
Reserve Fund	—	878.18	—	878.18	—	—	878.18
Grand Total—All Funds	\$2,467.20	\$337,166.63	\$24,810.97	\$364,444.80	\$193,274.36	\$100,168.89	\$71,001.55

Note: Undistributed Income, 6-30-46:

Income Impounded in Closed Banks	\$2,331.89
Profit on Sales of Securities, Plus Earnings	66,882.01
No specific Beneficiaries shown by Trust	60.06
Distribution not yet due	1,727.59
Total (Exhibit A)	\$71,001.55

ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1946

ADDITIONS			
Retirement Funds			
Individual Contributions:			
Maine Teachers		\$176,342.36	
Employees' Contributions (Employees' Retirement Fund)			
State Employees		275,738.85	
Municipal Employees:			
Camden	\$902.60		
Cumberland County	3,199.98		
Ellsworth	259.02		
Houlton	2,043.15		
Kittery Water District	79.15		
Millinocket	1,243.70		
Penobscot County	2,784.88		
Portland	29,493.28		
Presque Isle	2,071.08		
South Portland	5,862.77	47,939.61	
Maine Port Authority Employees		547.13	500,567.95
Municipal Appropriations: (Employees' Retirement Fund)			
Bar Harbor	1,918.25		
Camden	1,376.00		
Cumberland County	7,481.00		
Ellsworth	1,221.00		
Houlton	2,206.50		
Kittery	408.00		
Kittery Water District	1,010.00		
Millinocket	1,530.00		
Mt. Desert	472.25		
Penobscot County	4,489.00		
Portland	38,983.18		
Presque Isle	2,184.96		
South Portland	19,715.50	82,990.64	
Maine Port Authority (Employees' Retirement Fund)			1,943.51
Contributions from Federal Government (Employees' Retirement Fund)			
			6,880.24
Income—Less Administration Expenses:			
Maine Teachers' Retirement Fund	75,458.62		
Employees' Retirement Fund	51,240.27	126,698.89	
Total Retirement Funds			719,081.23
Trust and Guarantee Deposits			
Additional Deposits			\$300,593.13
Lands Reserved for Public Uses			
Rent of Lands	26,761.86		
Sale of Stumpage	35,331.62		
Miscellaneous	24.73	62,118.21	
Other Trust Funds			
New Funds Established	\$44,670.51		
Income Added to Principal	4,457.26	49,127.77	
Total Additions			<u>\$1,130,920.34</u>
WITHDRAWALS			
Retirement Funds			
Payments to Withdrawn Members:			
Maine Teachers' Retirement Fund		\$103,261.90	
Employees' Retirement Fund:			
State Employees		40,696.23	
Municipal Employees:			
Camden	100.04		
Cumberland County	64.29		
Ellsworth	20.06		
Houlton	96.10		
Millinocket	91.87		
Portland	3,906.99		
Presque Isle	742.55		
South Portland	198.20	5,220.10	149,178.23
Pensions Paid:*			
Retired State Employees		225,153.26	
Retired Municipal Employees:			
Cumberland County	3,433.20		
Ellsworth	136.61		
Millinocket	480.72		
Penobscot County	759.79		
Portland	14,611.93		
Presque Isle	746.88		
South Portland	218.36	20,387.49	245,540.75
Total Withdrawals from Retirement Funds			\$394,718.98
Trust and Guarantee Deposits			
Deposits Returned	103,413.31		
Lapsed to State	1,381.58	104,794.89	
Total Withdrawals			<u>\$499,513.87</u>

*Re: Maine Teachers' Retirement Fund

This Fund will not be subject to normal pension payments until approximately 1954. Pensions to retired teachers, amounting to \$371,993.69 during 1945-46 were paid from the Education Appropriation, shown in Exhibit D.

SCHEDULE OF CASH

As of June 30, 1946

	Total	Demand Deposits	Time Deposits
Cash in Banks:			
Androscoggin County Savings Bank.....	\$11,389.53	—	\$11,389.53
Aroostook Trust Company.....	64,554.90	\$64,554.90	—
Ashland Trust Company.....	15,000.00	15,000.00	—
Auburn Savings Bank.....	2,093.33	—	2,093.33
Augusta Savings Bank.....	43,906.60	—	43,906.60
Bangor Savings Bank.....	15,878.36	—	15,878.36
Bar Harbor Banking & Trust Co., and Branches.....	41,126.94	41,126.94	—
Bath National Bank.....	44,862.80	44,862.80	—
Bath Savings Institution.....	11,079.37	—	11,079.37
Bath Trust Company.....	68,885.05	68,885.05	—
Brewer Savings Bank.....	24,442.68	—	24,442.68
Brunswick Savings Institution.....	30,351.76	—	30,351.76
Camden National Bank.....	29,813.34	29,813.34	—
Canal National Bank.....	58,878.29	58,878.29	—
Casco Bank and Trust Co., and Branches.....	363,421.59	363,421.59	—
Community Trust Company, and Branches.....	50,530.42	50,530.42	—
Depositors Trust Company, and Branches.....	2,257,186.75	2,240,956.38	16,230.37
Eastern Trust and Banking Co., and Branches.....	189,976.23	189,976.23	—
Federal Trust Company.....	219,135.12	145,171.20	73,963.92
First Auburn Trust Company, and Branches.....	130,119.56	130,119.56	—
First National Bank—Bar Harbor.....	115,555.36	115,555.36	—
Bath.....	45,591.43	43,020.00	2,571.43
Belfast.....	73,785.28	73,785.28	—
Biddeford.....	28,113.00	28,113.00	—
Brunswick.....	104,582.79	104,582.79	—
Damariscotta.....	26,156.22	26,156.22	—
Farmington.....	21,757.97	21,757.97	—
Fort Fairfield.....	13,000.00	13,000.00	—
Fort Kent.....	31,562.53	31,562.53	—
Houlton.....	116,752.74	116,752.74	—
Lewiston.....	175,000.00	175,000.00	—
Pittsfield.....	20,133.07	20,133.07	—
Rockland.....	69,192.03	69,192.03	—
First National Granite Bank.....	1,768,498.23	1,733,783.45	34,714.78
First Portland National Bank.....	609,916.02	609,916.02	—
Franklin County Savings Bank.....	13,243.11	—	13,243.11
Frontier Trust Company.....	34,424.22	34,424.22	—
Gardiner Savings Institution.....	19,356.21	—	19,356.21
Gorham Savings Bank.....	3,147.81	—	3,147.81
Guilford Trust Company.....	49,776.35	49,776.35	—
Houlton Savings Bank.....	13,632.54	—	13,632.54
Houlton Trust Company.....	26,269.40	26,269.40	—
Katahdin Trust Company.....	15,000.00	15,000.00	—
Kennebec Savings Bank.....	10,481.23	—	10,481.23
Kennebunk Savings Bank.....	1,649.71	—	1,649.71
Kezar Falls National Bank.....	18,000.00	18,000.00	—
Knox County Trust Company.....	68,339.59	68,339.59	—
Lewiston Trust Company.....	241,662.46	241,662.46	—
Liberty National Bank.....	27,045.37	27,045.37	—
Lincoln Trust Company.....	34,520.75	34,520.75	—
Livermore Falls Trust Company.....	24,767.11	24,767.11	—
Machias Savings Bank.....	1,068.01	—	1,068.01
Maine Savings Bank.....	10,822.15	—	10,822.15
Manufacturers National Bank.....	205,000.00	200,000.00	5,000.00
Mechanics Savings Bank.....	10,000.00	—	10,000.00
Merchants National Bank.....	210,882.09	210,882.09	—
Merrill Trust Company, and Branches.....	895,628.85	895,592.13	36.72
Millinocket Trust Company.....	80,421.62	75,421.62	5,000.00
National Bank of Commerce.....	223,243.18	223,243.18	—
National Bank of Gardiner.....	18,000.00	18,000.00	—
Newport Trust Company.....	43,833.14	33,833.14	10,000.00
North Berwick National Bank.....	30,000.00	30,000.00	—
Northern National Bank, and Branches.....	135,431.01	135,431.01	—
Norway National Bank.....	37,468.00	37,468.00	—
Norway Savings Bank.....	6,000.00	—	6,000.00
Ocean National Bank.....	17,000.00	17,000.00	—
Peoples National Bank.....	47,200.18	47,200.18	—
Peoples Savings Bank.....	11,876.40	—	11,876.40
Pepperell Trust Company.....	91,821.57	91,821.57	—
Piscataquis Savings Bank.....	20,556.14	—	20,556.14
Portland Savings Bank.....	5,349.44	—	5,349.44

	Total	Demand Deposits	Time Deposits
Rangeley Trust Company	\$21,080.07	\$21,080.07	—
Rockland Savings Bank	8,000.00	—	\$8,000.00
Rumford Falls Trust Company	52,228.53	52,228.53	—
Rumford National Bank	76,674.51	76,674.51	—
Saco and Biddeford Savings Institution	2,768.55	—	2,768.55
Sanford Institution for Savings	12,945.96	—	12,945.96
Sanford Trust Company	107,636.33	107,636.33	—
Skowhegan Savings Bank	15,662.99	—	15,662.99
South Berwick Trust Company	16,825.84	16,825.84	—
South Paris Savings Bank	5,468.06	—	5,468.06
Springvale National Bank	35,000.00	35,000.00	—
Thomaston National Bank	48,507.34	48,507.34	—
Union Trust Company	118,705.65	118,705.65	—
Washburn Trust Company	22,078.81	22,078.81	—
Waterville Savings Bank	15,680.00	—	15,680.00
Westbrook Trust Company	96,492.02	96,492.02	—
Wilton Trust Company	14,438.84	14,438.84	—
York County Savings Bank	7,030.80	—	7,080.80
York National Bank	94,613.22	94,613.22	—
Total Cash in Banks	\$10,367,034.45	\$9,885,586.49	\$481,447.96
Petty Cash and Change Fund	\$24,353.17	—	—
Total Cash (Exhibit A)	\$10,391,387.62	—	—

Schedule A-2

SCHEDULE OF TAXES RECEIVABLE

As of June 30, 1946

	Year	Total	General Fund	Highway Fund	Other Special Revenue Funds	Trust and Agency Funds
Taxes:						
Bank Stock	1946	\$42,480.00	—	—	—	\$42,480.00
Cigarette	1946	70,187.59	\$70,187.59	—	—	—
Cities and Towns	1944	399.12	399.12	—	—	—
	1945	3,558.64	3,558.64	—	—	—
	1945	325.00	325.00	—	—	—
Corporations						
Debt Retirement (Deorganized Towns)	1945	113.66	—	—	—	113.66
	1946	17,862.37	—	—	—	17,862.37
Forestry District	1945	36.63	—	—	\$36.63	—
	1946	126,152.35	—	—	126,152.35	—
Gasoline	1946	2.16	—	\$2.16	—	—
Inheritance	Various	54,057.72	54,057.72	—	—	—
Personal Property	1944	48.10	48.10	—	—	—
	1945	222.06	222.06	—	—	—
	1946	80.83	—	—	80.83	—
Potato	1946	951,991.14	951,991.14	—	—	—
Railroad Companies	1945	117.13	117.13	—	—	—
School Tax Assessment	1946	7,639.35	7,639.35	—	—	—
	1946	146.18	146.18	—	—	—
Telephone Companies	1945	118.85	118.85	—	—	—
Wild Lands	1946	311,455.27	311,455.27	—	—	—
		\$1,586,994.15	\$1,400,266.15	\$2.16	\$126,269.81	\$60,456.03
Less: Reserve for Losses		10,437.22	10,048.76	—	388.46	—
Total (Exhibit A)		\$1,576,556.93	\$1,390,217.39	\$2.16	\$125,881.35	\$60,456.03

SCHEDULE OF INVESTMENTS

As of June 30, 1946

	Total All Funds	General and Bond Funds	Highway Fund	Sinking Fund Ken- nebec Bridge Bonds	Trust Funds						Total Trust Funds
					Retirement Funds		Trust and Guarantee Deposits	Lands Re- served for Public Uses	Permanent School Fund	Other Trust Funds	
					Teachers	Employees					
Bonds at Par:											
U. S. Government—Short Term	\$8,889,000.00	\$4,854,000.00	\$4,035,000.00	—	—	—	—	—	—	—	—
U. S. Government—Long Term	6,249,500.00	—	—	\$28,000.00	\$2,175,000.00	\$1,672,000.00	\$701,000.00	\$549,000.00	\$569,600.00	\$554,900.00	\$6,221,500.00
State and Municipals	6,000.00	—	—	—	—	—	—	6,000.00	—	—	6,000.00
Canadians	110,000.00	—	—	—	100,000.00	—	10,000.00	—	—	—	110,000.00
Railroads	251,000.00	—	—	—	140,000.00	—	—	111,000.00	—	—	251,000.00
Utilities	452,000.00	—	—	—	158,000.00	—	—	294,000.00	—	—	452,000.00
Industrials	7,000.00	—	—	—	—	—	—	7,000.00	—	—	7,000.00
Total Bonds at Par	15,964,500.00	4,854,000.00	4,035,000.00	28,000.00	2,573,000.00	1,672,000.00	711,000.00	967,000.00	569,600.00	554,900.00	7,047,500.00
Bond Premiums	32,536.82	463.90	795.00	—	19,932.20	—	—	11,345.72	—	—	31,277.92
Bond Discounts	12,708.75	—	—	—	4,526.25	—	—	8,182.50	—	—	12,708.75
Net Carrying Value of Bonds	15,984,328.07	4,854,463.90	4,035,795.00	28,000.00	2,588,405.95	1,672,000.00	711,000.00	970,163.22	569,600.00	554,900.00	7,066,069.17
Stocks at Cost:											
Banks	63,359.38	*1,537.50	—	—	50,821.88	—	5,000.00	—	—	6,000.00	61,821.88
Others	12,013.00	—	—	—	12,013.00	—	—	—	—	—	12,013.00
Net Carrying Value of Stocks	75,372.38	1,537.50	—	—	62,834.88	—	5,000.00	—	—	6,000.00	73,834.88
Farm Mortgage Loans	63,035.65	—	—	—	—	—	—	63,035.65	—	—	63,035.65
State-Owned Property (Foreclosed Mortgages)	16,561.90	—	—	—	—	—	—	16,561.90	—	—	16,561.90
Total Investments (Exhibit A)	\$16,139,298.00	*\$4,856,001.40	\$4,035,795.00	\$28,000.00	\$2,651,240.83	\$1,672,000.00	\$716,000.00	\$1,049,760.77	\$569,600.00	\$560,900.00	\$7,219,501.60

*Reserve of \$140.00 carried against this item has been deducted.

SCHEDULE OF ACCOUNTS RECEIVABLE

As of June 30, 1946

Schedule A-4

	Total	General Fund	Highway Fund	Other Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Unemployment Fund
Due from Federal Government								
Agriculture, Department of	\$ 32,072.27	\$ —	\$ —	\$32,072.27	\$ —	\$ —	\$ —	\$ —
Fish and Game, Department of Inland	5,705.83	5,705.83	—	—	—	—	—	—
Forestry Department	41,419.37	6,914.20	—	34,505.17	—	—	—	—
Health and Welfare Department	20,946.17	20,946.17	—	—	—	—	—	—
Highway Department	55,687.41	—	55,687.41	—	—	—	—	—
Due from Municipalities, Firms and Individuals								
Agriculture, Department of	7,248.34	—	—	7,248.34	—	—	—	—
Audit, Department of	9,249.63	—	—	9,249.63	—	—	—	—
Augusta Airport	163.00	—	—	—	163.00	—	—	—
Education, Department of	19,648.53	19,648.53	—	—	—	—	—	—
Employees Retirement System	6,558.72	—	—	—	—	—	6,558.72	—
Forestry, Department of	237.65	237.65	—	—	—	—	—	—
Health and Welfare Department	180,398.77	180,398.77	—	—	—	—	—	—
Highway Department	155,057.41	—	155,057.41	—	—	—	—	—
Highway Garage	34,605.35	—	—	—	—	34,605.35	—	—
Institutions	74,586.56	74,586.56	—	—	—	—	—	—
Lands Reserved for Public Uses	25,000.00	—	—	—	—	—	25,000.00	—
Liquor Commission	9,770.79	—	—	—	9,770.79	—	—	—
Maine Teachers' Retirement Association	7,823.21	—	—	—	—	—	7,823.21	—
Prison Industries	1,340.20	—	—	—	—	1,340.20	—	—
Public Buildings, Supt. of	261.71	261.71	—	—	—	—	—	—
Richmond-Dresden Bridge	30.00	—	—	—	30.00	—	—	—
Sea and Shore Fisheries	556.00	556.00	—	—	—	—	—	—
Unemployment Compensation Comm.	110,493.17	—	—	—	—	—	—	110,493.17
Other Accounts Receivable								
Advances to Maine Office Building Comm.	28,807.74	28,807.74	—	—	—	—	—	—
Equity—Runnells Case	913.96	913.96	—	—	—	—	—	—
Others	8,987.66	8,987.66	—	—	—	—	—	—
Protested Checks	113.53	3.29	16.00	94.24	—	—	—	—
Totals	837,682.98	347,968.07	210,760.82	83,169.65	9,963.79	35,945.55	39,331.93	110,493.17
Less: Reserves for Losses	38,441.59	37,522.15	—	399.69	—	519.75	—	—
Net Accounts Receivable (Exhibit A)	\$799,241.39	\$310,445.92	\$210,760.82	\$82,769.96	\$9,963.79	\$35,425.80	\$39,331.93	\$110,493.17

SCHEDULE OF MERCHANDISE INVENTORIES
(Service Departments Only)

As of June 30, 1946

	Total	Public Service Enterprises	Working Capital Funds
Merchandise Inventories			
Departmental Supplies	\$11,244.44	—	\$11,244.44
Liquor Commission	2,374,232.63	\$2,374,232.63	—
Maine State Prison	11,994.73	—	11,994.73
Total (Exhibit A)	\$2,397,471.80	\$2,374,232.63	\$23,239.17

SCHEDULE OF OTHER ASSETS

As of June 30, 1946

	Total	General Fund	Highway Fund	Other Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds
Working Capital Advanced to other Funds	\$3,726,606.80	\$3,346,606.80	\$380,000.00	—	—	—	—
Due from other Funds	107,549.46	3,154.21	75,000.00	—	—	\$29,395.25	—
Cash in Closed Banks	250,563.13	130,336.86	—	—	\$31,949.03	—	\$88,277.24
Contract—M.C.R.R. (Kennebec Bridge)	1,364,431.67	—	—	—	1,364,431.67	—	—
Inventory—Supplies	239,772.72	—	—	—	10,515.58	—	—
—Work in Process	14,884.62	—	—	—	—	14,884.62	—
Prepaid Expenses	5,362.41	665.00	2,539.85	750.00	1,407.56	—	—
Suspense Items	1,903.05	909.13	820.97	—	172.95	—	—
Sinking Fund Deficiency—Kennebec Bri. Bonds	7,321.24	—	—	—	7,321.24	—	—
Total	\$5,718,395.10	\$3,481,672.00	\$458,360.82	\$750.00	\$1,415,798.03	\$273,537.01	\$88,277.24
Less: Reserves for Loss—Cash in Closed Banks	162,285.89	130,336.86	—	—	31,949.03	—	—
Net Other Assets	\$5,556,109.21	\$3,351,335.14	\$458,360.82	\$750.00	\$1,383,849.00	\$273,537.01	\$88,277.24
Inter-Fund Items Eliminated	3,831,002.05	—	—	—	—	—	—
Net Total (Exhibit A)	\$1,725,107.16	—	—	—	—	—	—

SCHEDULE OF FIXED ASSETS
(Service Departments Only)
As of June 30, 1946

Schedule A-7

	Total Carrying Value	Public Service Enterprises			Working Capital Funds		
		Original Value	Less: Reserve for Depreciation	Depreciated Value	Original Value	Less: Reserve for Depreciation	Depreciated Value
Fixed Assets							
Departmental Garage	\$37,592.48	—	—	—	\$90,759.77	\$53,167.29	\$37,592.48
Highway Garage	827,405.70	—	—	—	1,858,166.57	1,030,760.87	827,405.70
Liquor Commission	49,454.48	\$124,055.10	\$74,600.62	\$49,454.48	—	—	—
Maine State Prison	14,512.39	—	—	—	47,017.60	32,505.21	14,512.39
Scientific Investigation of Blueberries	2,500.00	—	—	—	2,500.00	—	2,500.00
Total (Exhibit A).....	\$931,465.05	\$124,055.10	\$74,600.62	\$49,454.48	\$1,998,443.94	\$1,116,433.37	\$882,010.57

SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES

Schedule A-8

	Total	General Fund	Highway Fund	Other Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds
Due to Other Funds							
School Tax Assessment	\$3,154.21	\$ —	\$ —	\$ —	\$ —	\$ —	\$3,154.21
Bonds Matured Not Presented	91,790.00	15,790.00	22,000.00	—	54,000.00	—	—
Interest Matured Not Presented	23,295.00	20.00	22,395.00	—	880.00	—	—
Encumbered Appropriation Charges	202,211.72	158,636.15	43,575.57	—	—	—	—
Miscellaneous							
1946-47 Prepayments	62,825.33	58,725.33	—	4,100.00	—	—	—
Employees' Subscriptions to War Bonds	11,064.79	11,064.79	—	—	—	—	—
Army Center Welfare Fund	8,052.75	8,052.75	—	—	—	—	—
Accrued Rent—Liquor Commission	5,013.80	—	—	—	5,013.80	—	—
Deposits on Work and Merchandise	690.45	—	—	—	172.95	517.50	—
Associated Hospital Service—Blue Cross	49.55	49.55	—	—	—	—	—
Kennebec County—Public Administrator Case	4,592.06	4,592.06	—	—	—	—	—
Food Stamps—Suspense	50.00	50.00	—	—	—	—	—
Federal Withholding Tax	12.95	12.95	—	—	—	—	—
Total (Exhibit A).....	\$412,802.61	\$256,993.58	\$87,970.57	\$4,100.00	\$60,066.75	\$517.50	\$3,154.21

BONDED DEBT—UNMATURED BONDS

Schedule A-9

As of June 30, 1946

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Maturities Year Ending	Total Maturities by Years	Payable from General Fund			Payable from Public Service Enterprises			Payable from Highway Fund
		Agriculture Bonds	War Bonds	Total	Waldo-Hancock Bridge	Kennebec Bridge	Total	
June 30, 1947	\$1,884,000.00	\$45,000.00	\$50,000.00	\$95,000.00	\$60,000.00	\$ —	\$60,000.00	\$1,729,000.00
1948	1,854,000.00	45,000.00	50,000.00	95,000.00	30,000.00	—	30,000.00	1,729,000.00
1949	1,754,000.00	45,000.00	50,000.00	95,000.00	30,000.00	—	30,000.00	1,629,000.00
1950	1,754,000.00	45,000.00	50,000.00	95,000.00	30,000.00	—	30,000.00	1,629,000.00
1951	1,644,000.00	45,000.00	50,000.00	95,000.00	45,000.00	75,000.00	120,000.00	1,429,000.00
1952	1,289,000.00	—	50,000.00	50,000.00	45,000.00	75,000.00	120,000.00	1,119,000.00
1953	1,119,000.00	—	50,000.00	50,000.00	45,000.00	80,000.00	125,000.00	944,000.00
1954	894,000.00	—	50,000.00	50,000.00	45,000.00	80,000.00	125,000.00	719,000.00
1955	936,500.00	—	50,000.00	50,000.00	45,000.00	30,000.00	75,000.00	811,500.00
1956	625,000.00	—	50,000.00	50,000.00	45,000.00	30,000.00	75,000.00	500,000.00
1957	530,000.00	—	50,000.00	50,000.00	45,000.00	35,000.00	80,000.00	400,000.00
1958	730,000.00	—	50,000.00	50,000.00	45,000.00	35,000.00	80,000.00	600,000.00
1959	230,000.00	—	50,000.00	50,000.00	45,000.00	35,000.00	80,000.00	100,000.00
1960	135,000.00	—	50,000.00	50,000.00	45,000.00	40,000.00	85,000.00	—
1961	90,000.00	—	50,000.00	50,000.00	—	40,000.00	40,000.00	—
1962	40,000.00	—	—	—	—	40,000.00	40,000.00	—
1963	40,000.00	—	—	—	—	40,000.00	40,000.00	—
1964	45,000.00	—	—	—	—	45,000.00	45,000.00	—
1965	45,000.00	—	—	—	—	45,000.00	45,000.00	—
1966	50,000.00	—	—	—	—	50,000.00	50,000.00	—
1967	55,000.00	—	—	—	—	55,000.00	55,000.00	—
1968	55,000.00	—	—	—	—	55,000.00	55,000.00	—
1969	55,000.00	—	—	—	—	55,000.00	55,000.00	—
1970	55,000.00	—	—	—	—	55,000.00	55,000.00	—
1971	55,000.00	—	—	—	—	55,000.00	55,000.00	—
1972	60,000.00	—	—	—	—	60,000.00	60,000.00	—
1973	60,000.00	—	—	—	—	60,000.00	60,000.00	—
1974	65,000.00	—	—	—	—	65,000.00	65,000.00	—
1975	65,000.00	—	—	—	—	65,000.00	65,000.00	—
1976	70,000.00	—	—	—	—	70,000.00	70,000.00	—
1977	70,000.00	—	—	—	—	70,000.00	70,000.00	—
1978	60,000.00	—	—	—	—	60,000.00	60,000.00	—
Total Bonds Un- matured (Ex. A)	\$16,413,500.00	\$225,000.00	\$750,000.00	\$975,000.00	\$600,000.00	\$1,500,000.00	\$2,100,000.00	\$13,338,500.00
Less: Amount to be paid from sink- ing Fund & Con- tract with Maine Central R.R. . . .	1,500,000.00	—	—	—	—	1,500,000.00	1,500,000.00	—
Total Capitalized Expend. (Ex. A)	\$14,913,500.00	\$225,000.00	\$750,000.00	\$975,000.00	\$600,000.00	—	\$600,000.00	\$13,338,500.00

Note: Contingent Liability—Deer Isle-Sedgwick Bridge Bonds
Contingent Liability—Hancock-Sullivan Bridge Bonds

\$432,000.00
11,200.00

ANALYSIS OF BONDED DEBT BY ISSUES

As of June 30, 1946

	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured to June 30, 1946	Balance Unmatured June 30, 1946
Agriculture Bonds	Feb. 1, 1943	1947-61	1%	\$225,000.00	---	\$225,000.00
War Bonds	May 1, 1941	1942-61	1½	1,000,000.00	\$250,000.00	750,000.00
Highway and Bridge Bonds	Sept. 1, 1913	1914-53	4	300,000.00	240,000.00	60,000.00
	July 1, 1914	1915-54	4	500,000.00	396,500.00	103,500.00
	April 1, 1920	1930-54	5	2,500,000.00	1,700,000.00	800,000.00
	July 1, 1922	1943-52	4	1,250,000.00	375,000.00	875,000.00
	July 1, 1923	1941-50	4	1,600,000.00	800,000.00	800,000.00
	July 1, 1924	1949-58	4	1,000,000.00	---	1,000,000.00
	July 1, 1930	1936-50	4	1,500,000.00	1,000,000.00	500,000.00
	Sept. 2, 1930	1936-50	4	1,500,000.00	1,000,000.00	500,000.00
	July 1, 1931	1932-51	3½	2,000,000.00	1,400,000.00	600,000.00
	Sept. 1, 1931	1932-51	3½	2,000,000.00	1,400,000.00	600,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	350,000.00	150,000.00
	July 1, 1932	1945-54	4	2,000,000.00	200,000.00	1,800,000.00
	Aug. 1, 1932	1951-54	4	1,000,000.00	---	1,000,000.00
	Sept. 1, 1932	1954-57	4	1,500,000.00	---	1,500,000.00
	May 1, 1933	1939-48	4	1,000,000.00	800,000.00	200,000.00
	Sept. 15, 1936	1941-50	2	500,000.00	250,000.00	250,000.00
	Nov. 1, 1937	1939-48	2	1,000,000.00	700,000.00	300,000.00
	Oct. 1, 1938	1940-49	2	1,000,000.00	600,000.00	400,000.00
	Aug. 1, 1939	1940-49	2	1,000,000.00	600,000.00	400,000.00
	July 1, 1940	1941-50	1½	1,000,000.00	500,000.00	500,000.00
	July 1, 1941	1942-51	7/8	500,000.00	200,000.00	300,000.00
	April 1, 1942	1947-53	1	700,000.00	---	700,000.00
				\$25,850,000.00	\$12,511,500.00	\$13,338,500.00
Toll Bridges						
Waldo-Hancock Bridge	March 1, 1946	1947-60	7/10	600,000.00	---	600,000.00
Kennebec Bridge Redeemable 25 years from Date of Issue Redeemable 20 years from Date of Issue	Jan. 1, 1927	1951-65	4	500,000.00	---	500,000.00
	June 1, 1927	1951-78	4	1,000,000.00	---	1,000,000.00
				1,500,000.00	---	1,500,000.00
Grand Total—All Bonds				\$29,175,000.00	\$12,761,500.00	\$16,413,500.00

SCHEDULE OF REVENUES
Year Ended June 30, 1945

	Total	General Revenue (Available for Appropriations)		Departmental Revenue (To Supplement Appropriations)		
		General Fund	Highway Fund	General Fund	Highway Fund	Special Funds
Liquor—Tax, Licenses, and Fees (Gross).....	\$8,141,371.91	\$7,171,116.53	\$	\$970,255.38	\$	\$ 25,391.05
Gasoline Tax (Net).....	5,811,186.03	—	5,785,794.98	—	—	—
State Tax—Cities and Towns.....	4,797,252.96	4,797,252.96	—	—	—	—
Federal Grants.....	4,546,196.73	—	—	3,217,217.56	222,967.77	1,106,011.40
Registration of Motor Vehicles.....	3,822,398.18	—	3,822,398.18	—	—	—
Public Utilities Tax (Gross).....	2,089,224.62	1,995,184.07	—	94,040.55	—	—
Cigarette Tax (Gross).....	1,964,411.17	1,964,411.17	—	—	—	—
Counties, Cities and Towns.....	1,339,944.55	219,543.96	—	442,054.98	635,372.59	42,973.02
Services and Fees.....	901,568.30	376,487.93	4,573.74	108,182.66	16,803.45	395,520.52
Inheritance and Estate Tax.....	943,076.20	943,076.20	—	—	—	—
Insurance Companies Tax.....	920,113.77	880,549.92	—	—	—	39,563.85
Automobile Drivers' Licenses.....	590,055.00	—	590,055.00	—	—	—
Hunting and Fishing Licenses.....	541,495.25	—	—	541,495.25	—	—
State Tax—Unorganized Townships.....	329,051.96	329,051.96	—	—	—	—
Sales.....	242,163.22	15,719.88	—	196,652.59	7,644.38	22,146.37
Private Contributions.....	225,676.26	15,516.62	—	105,618.89	15,000.00	89,540.75
Tax on Corporations.....	198,960.00	198,960.00	—	—	—	—
Commissions on Pari-Mutuels.....	164,756.96	164,756.96	—	—	—	—
Other Licenses.....	157,961.22	81,644.31	7,602.00	7,584.00	1,441.69	59,689.22
Interest.....	151,829.43	79,434.84	36,557.98	34,148.60	—	1,688.01
Fire Loss Settlements.....	151,326.77	—	—	22,151.82	75.00	129,099.95
Potato Tax.....	151,114.09	—	—	—	—	151,114.09
Other Motor Vehicle Fees.....	150,471.04	—	131,250.04	1,040.00	—	18,181.00
Maine Forestry District Tax.....	132,855.05	—	—	—	—	132,855.05
Taxes on Trust and Banking Companies.....	129,024.40	129,024.40	—	—	—	—
Toll Bridge Fees.....	119,573.00	—	—	—	—	119,573.00
Other Taxes.....	59,334.63	34,079.00	3,467.77	—	—	21,787.86
Rents and Concessions.....	56,938.52	9,018.53	68.95	40,636.14	7,039.90	175.00
Fines and Forfeitures.....	49,938.81	8,539.96	20,292.87	19,802.34	—	1,303.64
Other Revenues.....	6,009.33	3,503.44	—	2,072.40	—	433.49
Total Gross Revenue.....	\$38,885,279.36	\$19,416,872.64	\$10,402,061.51	\$5,802,953.16	\$906,344.78	\$2,357,047.27

(Exhibit C)

(Exhibit D)

SCHEDULE OF CASH IN CLOSED BANKS
As of June 30, 1946

Name of Bank	Total	General and Special Funds	Sinking Fund Kennebec Bridge	Trust Funds
Augusta Trust Company	\$59,539.96	\$49,186.74	\$1,406.87	\$8,946.35
Camden National Bank	505.90	59.27	446.63	—
Caribou National Bank	15,382.79	—	—	15,382.79
Casco Mercantile Trust Company	9,539.64	6,730.96	2,793.21	15.47
Danforth Trust Company	3,416.50	—	—	3,416.50
Farmers National Bank	5,791.85	—	—	5,791.85
Fidelity Trust Company	42,749.77	42,223.08	—	526.69
First National Bank—Portland	7.15	—	—	7.15
Fort Fairfield National Bank	1,802.28	—	—	1,802.28
Fort Kent Trust Company	5,776.00	—	5,776.00	—
Houlton Savings Bank	2,353.58	—	2,353.58	—
Houlton Trust Company	71,648.62	31,750.53	—	39,898.09
Peoples Ticonic National Bank	3,014.07	—	2,353.42	655.65
Presque Isle National Bank	418.64	—	88.27	330.37
Rockland National Bank	925.80	—	925.80	—
State Trust Company	2,089.05	—	—	2,089.05
Thomaston National Bank	386.28	386.28	—	—
Van Buren Trust Company	25,215.25	—	15,800.25	9,415.00
	\$250,563.13	\$130,336.86	\$31,949.03	\$88,277.24
Less: Reserve for Probable Losses	162,285.89	130,336.86	31,949.03	—
Totals	\$88,277.24			

ANALYSIS OF EMERGENCY WAR FUND
Year Ended June 30, 1946

Balance June 1, 1945		\$16,973.78
Transfers from Surplus		153,697.00
Revenues		
Community Canning Centers, 1945	135.06	
Maine Salvage Committee—Tin Can Collection	109.56	244.62
		<u>\$170,915.40</u>
Expenditures		
Community Canning Centers, 1945	7,029.62	
Farm Labor, 1945	433.79	
Maine State Apprenticeship	95.43	
Maine State Salvage Committee	206.40	
Maine State Salvage Committee—Tin Can Collection	37.28	
State Nutrition Committee, 1945	303.54	
State Travel Bureau	1,474.65	
University of Maine Extension	150,000.00	159,630.71
Transfers to State Departments		
Executive Department		350.00
		<u>159,980.71</u>
Balance:		
Lapsed to Surplus	\$4,868.52	
Carried Forward	6,066.17	10,934.69
		<u>\$170,915.40</u>

BALANCE SHEETS BY FUNDS

Year Ended June 30, 1946

	General Fund	Highway Fund	Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust & Agency Funds	Unemployment Compensation Fund	Inter-Fund Items Eliminated	Consolidated Totals
Assets										
Cash	\$3,668,887.41	\$3,039,817.86	\$813,772.99	\$164,885.75	\$1,120,618.25	\$400,208.50	\$1,017,660.33	\$165,536.53	—	\$10,391,387.62
Investments (net)	4,356,001.40	4,035,795.00	—	500,000.00	28,000.00	—	7,219,501.60	—	—	16,139,298.00
Deposits with Federal Government	—	—	—	—	—	—	—	36,703,800.25	—	36,703,800.25
Taxes Receivable (net)	1,390,217.39	2.16	125,881.35	—	—	—	60,456.03	—	—	1,576,556.93
Accounts Receivable (net)	310,445.92	210,760.82	82,769.96	—	9,963.79	35,425.80	39,381.93	110,493.17	—	799,241.39
Merchandise Inventory	—	—	—	—	2,374,232.63	23,239.17	—	—	—	2,397,471.80
Other Assets (net)										
Working Capital Advances	3,346,606.80	380,000.00	—	—	—	—	—	—	\$3,726,606.80	—
Due from Other Funds	3,154.21	75,000.00	—	—	—	29,395.25	—	—	104,395.25	3,154.21
Others	1,574.13	3,360.82	750.00	—	1,383,849.00	244,141.76	88,277.24	—	—	1,721,952.95
	3,351,335.14	458,360.82	750.00	—	1,383,849.00	273,537.01	88,277.24	—	3,831,002.05	1,725,107.16
Fixed Assets	—	—	—	—	49,454.48	882,010.57	—	—	—	931,465.05
Capitalized Expenditures (Bond issues)	975,000.00	13,338,500.00	—	—	600,000.00	—	—	—	—	14,913,500.00
Total Assets	14,051,887.26	21,083,236.66	1,023,174.30	664,885.75	5,566,118.15	1,614,421.05	8,425,277.13	36,979,829.95	3,831,002.05	85,577,828.20

Liabilities											
Accounts Payable	\$585,446.05	\$339,575.32	\$91,171.79	\$9.62	\$292,696.90	\$47,291.46	\$20,026.76	\$8,111.62	—	—	\$1,384,329.52
Other Current and Accrued Liabilities											
Due to Other Funds	344.25	28,794.65	—	—	75,000.00	256.35	3,154.21	—	—	\$104,395.25	3,154.21
Others	256,993.58	87,970.57	4,100.00	—	60,066.75	517.50	—	—	—	—	409,648.40
	257,337.83	116,765.22	4,100.00	—	135,066.75	773.85	3,154.21	—	—	104,395.25	412,802.61
Bonds—Unmatured	975,000.00	13,338,500.00	—	—	2,100,000.00	—	—	—	—	—	16,413,500.00
Total Liabilities	1,817,783.88	13,794,840.54	95,271.79	9.62	2,527,763.65	48,065.31	23,180.97	8,111.62	104,395.25	18,210,632.13	
Reserves											
Post War Public Works	1,940,000.00	—	—	—	—	—	—	—	—	—	1,940,000.00
Carrying Balances	3,255,844.23	2,924,743.24	927,902.51	664,876.13	38,354.50	—	—	—	—	—	7,811,720.61
State Contingent Account	500,000.00	—	—	—	—	—	—	—	—	—	500,000.00
Trust Funds											
Undistributed Income	—	—	—	—	—	—	71,001.55	—	—	—	71,001.55
Principal	—	—	—	—	—	—	8,135,767.58	—	—	—	8,135,767.58
Agency Funds	—	—	—	—	—	—	8,206,769.13	—	—	—	8,206,769.13
Unemployment Benefit Fund	—	—	—	—	—	—	195,327.03	—	—	—	195,327.03
Reserve to Restore U. of M. Land Grant Fund	17,847.84	—	—	—	—	—	—	36,971,718.33	—	—	36,971,718.33
Working Capital Advances	3,346,606.80	380,000.00	—	—	—	—	—	—	—	3,726,606.80	17,847.84
Total Reserves	9,060,298.87	3,304,743.24	927,902.51	664,876.13	38,354.50	—	8,402,096.16	36,971,718.33	3,726,606.80	55,643,382.94	
Surplus											
Appropriated											
Working Capital	—	—	—	—	3,000,000.00	1,726,606.80	—	—	—	—	4,726,606.80
Working Capital Deficit	—	—	—	—	—	160,251.06	—	—	—	—	160,251.06
	—	—	—	—	3,000,000.00	1,566,355.74	—	—	—	—	4,566,355.74
Unappropriated	3,173,804.51	3,983,652.88	—	—	—	—	—	—	—	—	7,157,457.39
Total Surplus	3,173,804.51	3,983,652.88	—	—	3,000,000.00	1,566,355.74	—	—	—	11,723,813.13	
Total—Liabilities, Reserves and Surplus	14,051,887.26	21,083,236.66	1,023,174.30	664,885.75	5,566,118.15	1,614,421.05	8,425,277.13	36,979,829.95	3,831,002.05	85,577,828.20	

Note: Asset accounts having reserves for losses, depreciation, etc., are shown at net values. Gross values with reserves may be found in supporting schedules.

RECONCILIATION OF BALANCE SHEET TOTALS BY FUNDS

Controller's Report with Audit Report

	General Fund	Highway Fund	Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust & Agency Funds	Unemployment Compensation Funds
Add: Assets—Per Controller	\$14,057,913.46	\$21,120,017.61	\$1,012,733.51	\$664,885.75	\$5,558,796.91	\$1,615,012.70	\$8,425,041.72	\$37,014,627.95
Accounts Receivable not Set Up	1,103.50	2,454.49	—	—	—	—	3.90	—
Inter-Fund Adj.—Employees Retirement Expense Fund	39.04	—	—	—	—	—	—	—
Sinking Fund Deficiency—Kennebec Bridge Bonds	—	—	—	—	7,321.24	—	—	—
Truck Division—P.U.C. (From Highway Fund)	—	—	10,440.79	—	—	—	—	—
Inventories & Equipment not Set Up—Highway Garage	—	—	—	—	—	20,475.83	—	—
Impounded Cash Accounts—Public Administrators Funds	—	—	—	—	—	—	270.55	—
	14,059,056.00	21,122,472.10	1,023,174.30	664,885.75	5,566,118.15	1,635,488.53	8,425,316.17	37,014,627.95
Deduct:								
Error in Liquor Profits	6,379.49	—	—	—	—	—	—	—
Truck Division—P.U.C. (Included in Spec. Rev. Funds)	—	10,440.79	—	—	—	—	—	—
Error in Lapsed Bal.—Appro. Augusta Airport Expense Items—Included in Suspense Account	240.00	—	—	—	—	—	—	—
—Dr. Balance	344.25	28,794.65	—	—	—	—	—	—
Reserve for Depreciation—Highway Garage Buildings	—	—	—	—	—	21,067.48	—	—
Unexpended Balance—Employees Retirement Expense Fund, Inter-Fund Adj.	—	—	—	—	—	—	39.04	—
June Warrants not Charged until July	—	—	—	—	—	—	—	34,798.00
Dividend—Closed Bank—Should be Trust Funds	205.00	—	—	—	—	—	—	—
Adjusted Assets per Audit Report	14,051,887.26	21,083,236.66	1,023,174.30	664,885.75	5,566,118.15	1,614,421.05	8,425,277.13	36,979,829.95
Add: Liabilities—per Controller	1,659,147.73	13,751,264.97	95,271.79	9.62	2,527,763.65	27,589.48	23,177.07	15,373.02
June 30th Encumbrances	158,636.15	43,575.57	—	—	—	—	—	—
Accounts Payable not Set Up	—	—	—	—	—	20,475.83	3.90	—
	1,817,783.88	13,794,840.54	95,271.79	9.62	2,527,763.65	48,065.31	23,180.97	15,373.02
Deduct:								
Cancelled Checks, over 90 days, included in Reserve Below	—	—	—	—	—	—	—	7,261.40
Adjusted Liabilities per Audit Report	1,817,783.88	13,794,840.54	95,271.79	9.62	2,527,763.65	48,065.31	23,180.97	8,111.62

	Reserves—per Controller	\$9,203,283.40	\$3,361,068.61	\$917,461.72	\$664,876.13	—	—	\$8,401,864.65	\$36,999,254.93
Add:	To Restore U. of M. Land Grant Fund	17,847.84	—	—	—	—	—	—	—
	Unexpended Balance—Employees Retirement Expense Fund, Inter-Fund Adj.	39.04	—	—	—	—	—	—	—
	Overdraft Bals. set up as Accounts Receivable	—	2,454.49	—	—	—	—	—	—
	Carrying Balance—Truck Division—P.U.C.	—	—	10,440.79	—	—	—	—	—
	Carrying Balances, Instead of Surplus	—	—	—	—	\$38,354.50	—	—	—
	Impounded Accts.—Public Administrators Fund	—	—	—	—	—	—	270.55	—
	Cancelled Checks shown as Accounts Payable	—	—	—	—	—	—	—	7,261.40
		9,221,170.28	3,363,523.10	927,902.51	664,876.13	38,354.50	—	8,402,135.20	37,006,516.33
Deduct:	Encumbrances Paid in June but Included in Carrying Balances	1,891.01	—	—	—	—	—	—	—
	Carrying Balance—Truck Division—P.U.C.	—	10,440.79	—	—	—	—	—	—
	Encumbrances Treated as Liabilities Rather than Reserves	158,636.15	43,575.57	—	—	—	—	—	—
	Unexpended Balance—Employees Retirement Expense Fund, Inter-Fund Adj.	—	—	—	—	—	—	39.04	—
	Expense Item—Not Deducted from Carrying Balance	344.25	4,763.50	—	—	—	—	—	—
	June Warrants not Charged until July	—	—	—	—	—	—	—	34,798.00
	Adjusted Reserves per Audit Report	9,060,298.87	3,304,743.24	927,902.51	664,876.13	38,354.50	—	8,402,096.16	36,971,718.33
Add:	Working Capital and Surplus—per Controller	3,195,482.33	4,007,684.03	—	—	3,031,033.26	1,587,423.22	—	—
	Encumbrances Paid in June but Included in Carrying Balances	1,891.01	—	—	—	—	—	—	—
	Accounts Receivable not Set Up	1,103.50	—	—	—	—	—	—	—
	Sinking Fund Deficiency—Kennebec Bridge Bonds	—	—	—	—	7,321.24	—	—	—
		3,198,476.84	4,007,684.03	—	—	3,038,354.50	1,587,423.22	—	—
Deduct:	Expense Items Included in Suspense Account	—	24,031.15	—	—	—	—	—	—
	Error in Liquor Profits	6,379.49	—	—	—	—	—	—	—
	Error in Lapsed Bal.—Appro. Augusta Airport	240.00	—	—	—	—	—	—	—
	To Restore U. of M. Land Grant Fund	17,847.84	—	—	—	—	—	—	—
	Carrying Balances Included in Reserves	—	—	—	—	33,354.50	—	—	—
	Reserve for Depreciation—Highway Garage Building	—	—	—	—	—	21,067.48	—	—
	Dividend—Closed Bank—Should be Trust Funds	205.00	—	—	—	—	—	—	—
	Surplus per Audit Report	3,173,804.51	3,983,652.88	—	—	3,000,000.00	1,566,355.74	—	—
Total—Liabilities, Reserves and Surplus—Per Audit Report		\$14,051,887.26	\$21,083,236.66	\$1,023,174.30	\$664,885.75	\$5,566,118.15	\$1,614,421.05	\$8,425,277.13	\$36,979,829.95

SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT

Year Ended June 30, 1946

Department	Amount
Accounts and Control:	
Salary Increases	\$8,000.00
Attorney General:	
Engineering Services—Androscoggin River Pollution Case	226.80
Audit:	
Audit of Horse Racing	1,200.00
Executive:	
Purchase of Portraits of Previous Governors	800.00
Special Traveling Expenses	150.28
Professional Services	56.20
Allowance to N. E. Governors' Freight Rate Committee	660.00
	1,666.48
Public Buildings:	
Additional Office Rental	650.00
Purchase of Vickery-Hill Building	47,500.00
Purchase of Stoker for Vickery-Hill Building	2,500.00
	50,650.00
Purchases:	
Increase in Salary of Purchasing Agent	500.00
Salary Increases	1,459.00
	1,959.00
Treasurer:	
Increased Insurance Premium	372.92
Legislative:	
Expenses not Anticipated	2,053.40
Revisor of Statutes:	
Salary Increases	275.00
Additional Printing Session Laws of 1945	11,427.80
Increased Printing Costs	1,593.91
	13,296.71
Adjutant General:	
Expenses not Anticipated	127.96
Temporary Salary Increases	5,990.00
	6,117.96
War Veterans Service:	
Newspaper Advertising	1,200.00
Expense of Employment Program	12,000.00
Operating Expenses	10,000.00
Employment of Information Specialist	3,240.00
	26,440.00
Labor and Industry:	
Increased Salary of Commissioner	500.00
Racing:	
Salaries not Anticipated	620.22
Forestry:	
Salary Increases	2,066.00
Sea and Shore Fisheries:	
Salary Increases	3,588.00
Improve Lobster Rearing Facilities	2,000.00
Compensation for Injuries	318.00
Research	10,000.00
Additional Expenses	10,000.00
	25,906.00
Sanitary Water Board:	
Purchase of Mobile Trailer Laboratory	2,616.00
Health and Welfare:	
Additional Funds for Public Assistance	88,019.23
Military and Naval Children's Home:	
Salary Increases	1,100.00
Northern Maine Sanatorium:	
Salary Increases	5,200.00
Pownal State School:	
Salary Increases	18,819.00
State School for Boys:	
Compensation for Injuries	5,000.00
State School for Girls:	
Repairs	500.00
Salary Increases	6,500.00
	7,000.00
State Prison:	
Construction and Repairs to Wall	30,000.00
Reformatory for Women:	
Salary Increases	2,395.00
Education:	
Salary Increases	1,534.00
Reopening of Presque Isle Normal School	7,500.00
Establishment of Vocational Training Program	125,000.00
	134,034.00
Library:	
Salary Increases	900.00
University of Maine:	
Emergency Housing for Married War Veteran Students	15,000.00
Interest on State Trust Funds:	
Deficiency in Legal Interest Requirements	278.68
Total	451,437.40

COMPARISON OF ACTUAL OPERATIONS
with
LEGISLATIVE BUDGET PLAN
FOR THE FISCAL YEAR ENDED
JUNE 30, 1946
Appropriation Accounts Only

BUREAU OF ACCOUNTS AND CONTROL
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 215,750.00	\$ 215,750.00	\$	\$
Departmental Revenue	102.24		102.24	
Transfer from Contingent Account	*8,000.00		8,000.00	
Total Available	<u>\$ 223,852.24</u>	<u>\$ 215,750.00</u>	<u>\$ 8,102.24</u>	<u>\$</u>
Expenditures:				
Personal Services	\$ 139,253.00	\$ 143,118.00	\$	\$ 3,865.00
Contractual Services	44,540.07	42,200.00	2,340.07	
Commodities	22,595.35	21,242.00	1,353.35	
Grants, Subsidies, and Pensions	38.00		38.00	
Capital Expenditures	8,223.16	9,190.00		966.84
Total Expenditures	<u>\$ 214,649.58</u>	<u>\$ 215,750.00</u>	<u>\$ 3,731.42</u>	<u>\$ 4,831.84</u>
Budget Results				
Net Expenditures Under Budget				<u>\$1,100.42</u>
Net Expenditures Under Budget			\$1,100.42	
Revenue Over Budget			102.24	
Transfer from Contingent Account			8,000.00	
				<u>\$9,202.66</u>
Disposed of By:				
Balance Lapsed to General Fund				<u>\$9,202.66</u>

*Transfer from Contingent Account to cover salary increases.

ADJUTANT GENERAL'S DEPARTMENT
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 592.12	\$	\$ 592.12	\$
Appropriation	80,502.00	80,502.00		
Transfer from Contingent Account	*3,479.96		3,479.96	
Total Available	<u>\$ 84,574.08</u>	<u>\$ 80,502.00</u>	<u>\$ 4,072.08</u>	<u>\$</u>
Expenditures:				
Personal Services	\$ 59,728.17	\$ 58,944.00	\$ 784.17	\$
Contractual Services	23,762.07	16,273.00	7,489.07	
Commodities	3,867.87	3,810.00	57.87	
Grants, Subsidies, and Pensions	4.50		4.50	
Capital Expenditures	2,585.83	1,475.00	1,110.83	
Total Expenditures	<u>\$ 89,948.44</u>	<u>\$ 80,502.00</u>	<u>\$ 9,446.44</u>	<u>\$</u>
1944-45 Encumbrances Liquidated	462.52		462.52	
Total	<u>\$ 90,410.96</u>	<u>\$ 80,502.00</u>	<u>\$ 9,908.96</u>	<u>\$</u>
Budget Results				
Net Expenditures Over Budget				<u>\$9,446.44</u>
Net Expenditures Over Budget			\$9,446.44	
1944-45 Encumbrances Liquidated			462.52	
				<u>\$9,908.96</u>
Financed By:				
Balance 7/1/45 Encumbered—Over Budget			\$ 592.12	
Transfers from:				
Contingent Account			3,479.96	
Operation of State Armories			5,836.88	
				<u>\$9,908.96</u>

*Transfer from Contingent Account to cover expenses of Major General Wing and party, incident to their visit to this State (\$127.96).
 Transfer from Contingent Account to provide necessary funds for the \$2.00 per week temporary increase for employee receiving less than \$40.00 per week (\$3,352.00).

ADJUTANT GENERAL'S DEPARTMENT
Military Fund
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 3,447.09	\$	\$ 3,447.09	\$
Appropriation	146,242.00	146,242.00		
Departmental Revenue	.40		.40	
Total Available	\$ 149,689.49	\$ 146,242.00	\$ 3,447.49	
Expenditures:				
Personal Services	\$ 32,359.00	\$ 70,000.00	\$	\$ 37,641.00
Contractual Services	25,870.55	37,892.00		12,021.45
Commodities	13,897.33	30,850.00		16,952.67
Grants, Subsidies, and Pensions	2,631.49	1,500.00	1,131.49	5,617.84
Capital Expenditures	382.16	6,000.00		
Total Expenditures	\$ 75,140.53	\$ 146,242.00	\$ 1,131.49	\$ 72,232.96
1944-45 Encumbrances Liquidated	3,283.80		3,283.80	
Total	\$ 78,424.33	\$ 146,242.00	\$ 4,415.29	\$ 72,232.96

Budget Results

Net Expenditures Under Budget				<u>\$71,101.47</u>
Net Expenditures Under Budget			\$71,101.47	
Revenue Over Budget			.40	
Balance 7/1/45 Encumbered—Over Budget			3,447.09	
				<u>\$74,548.96</u>
Disposed of By:				
1944-45 Encumbrances Liquidated			\$ 3,283.80	
Balance Forward 6/30/46—Over Budget			71,265.16	
				<u>\$74,548.96</u>

ADJUTANT GENERAL'S DEPARTMENT
Operation of State Armories
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 85,429.00	\$ 85,429.00	\$	\$
Departmental Revenue	88.00		88.00	
Transfer from Contingent Account	*2,638.00		2,638.00	
Total Available	\$ 88,155.00	\$ 85,429.00	\$ 2,726.00	\$
Expenditures:				
Personal Services	\$ 21,916.74	\$ 27,447.00	\$	\$ 5,530.26
Contractual Services	32,903.96	41,542.00		8,638.04
Commodities	7,526.25	16,440.00		8,913.75
Capital Expenditures	1,519.10		1,519.10	
Total Expenditures	\$ 63,866.05	\$ 85,429.00	\$ 1,519.10	\$ 23,082.05

Budget Results

Net Expenditures Under Budget				<u>\$21,562.95</u>
Net Expenditures Under Budget			\$21,562.95	
Revenue Over Budget			88.00	
Transfer from Contingent Account			2,638.00	
				<u>\$24,288.95</u>
Disposed of By:				
Transfer to Adj. Gen. Dept.—Operations			\$ 5,836.88	
Balance Lapsed to General Fund			18,452.07	
				<u>\$24,288.95</u>

*Transfer from Contingent Account to provide necessary funds for the temporary increase of \$2.00 per week for all employees receiving less than \$40.00 per week.

DEPARTMENT OF AGRICULTURE

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 62,500.00	\$ 62,500.00		\$
Departmental Revenue	5.00		5.00	
Total Available	\$ 62,505.00	\$ 62,500.00	\$ 5.00	
Expenditures:				
Personal Services	\$ 41,794.93	\$ 46,000.00		\$ 4,205.07
Contractual Services	13,602.06	14,500.00		897.94
Commodities	1,608.82	1,750.00		141.18
Capital Expenditures	3,348.71	250.00	3,098.71	
Total Expenditures	\$ 60,354.52	\$ 62,500.00	\$ 3,098.71	\$ 5,244.19

Budget Results

Net Expenditures Under Budget		\$2,145.48
Net Expenditures Under Budget		\$2,145.48
Revenue Over Budget		5.00
		\$2,150.48
Disposed of By:		
Balance Lapsed to General Fund		\$2,150.48

DEPARTMENT OF AGRICULTURE

Promotion of Agriculture

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 32,250.00	\$ 32,250.00		\$
Departmental Revenue	1,104.00		1,104.00	
Total Available	\$ 33,354.00	\$ 32,250.00	\$ 1,104.00	\$
Expenditures:				
Personal Services	\$	\$ 2,200.00		\$ 2,200.00
Contractual Services	1,800.65	2,755.00		954.35
Commodities	42.32	100.00		57.68
Grant, Subsidies, and Pensions	26,387.07	27,195.00		807.93
Total Expenditures	\$ 28,230.04	\$ 32,250.00	\$	\$ 4,019.96

Budget Results

Net Expenditures Under Budget		\$4,019.96
Net Expenditures Under Budget		\$4,019.96
Revenue Over Budget		1,104.00
		\$5,123.96
Disposed of By:		
Transfer to Division of Inspection		\$2,200.00
Balance Lapsed to General Fund		2,923.96
		\$5,123.96

DEPARTMENT OF AGRICULTURE
Division of Animal Industry
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 75,720.00	\$ 75,720.00	\$	\$
Departmental Revenue	647.85		647.85	
Total Available	\$ 76,367.85	\$ 75,720.00	\$ 647.85	
Expenditures:				
Personal Services	\$ 36,141.03	\$ 42,800.00	\$	\$ 6,658.97
Contractual Services	16,180.73	24,500.00		8,319.27
Commodities	8,689.97	7,620.00	1,069.97	
Capital Expenditures	1,563.07	800.00	763.07	
Total Expenditures	\$ 62,574.80	\$ 75,720.00	\$ 1,833.04	\$ 14,978.24

Budget Results

Net Expenditures Under Budget		<u>\$13,145.20</u>
Net Expenditures Under Budget	\$13,145.20	
Revenue Over Budget	647.85	
		<u>\$13,793.05</u>
Disposed of By:		
Balance Lapsed to General Fund		<u>\$13,793.05</u>

DEPARTMENT OF AGRICULTURE
Eradication of Bang's Disease
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 25,251.34	\$ 150,000.00	\$	\$124,748.66
Appropriation	100,000.00	100,000.00		
Departmental Revenue	767.00		767.00	
Total Available	\$ 126,018.34	\$ 250,000.00	\$ 767.00	\$124,748.66
Expenditures:				
Personal Services	\$ 2,706.15	\$ 3,468.00	\$	\$ 761.85
Contractual Services	24,669.64	35,775.00		11,105.36
Commodities	2,830.20	3,625.00		794.80
Grants, Subsidies, and Pensions	95,812.35	150,000.00		54,187.65
Capital Expenditures		100.00		100.00
Total Expenditures	\$ 126,018.34	\$ 192,968.00	\$	\$ 66,949.66
Unexpended Balance Forward		57,032.00		57,032.00
Total	\$ 126,018.34	\$ 250,000.00	\$	\$123,981.66

Budget Results

Net Expenditures Under Budget		<u>\$66,949.66</u>
Net Expenditures Under Budget	\$66,949.66	
Revenue Over Budget	767.00	
Balance anticipated 6/30/46 per budget—(not available)	57,032.00	
		<u>\$124,748.66</u>
Disposed of By:		
Balance 7/1/45 Unencumbered—Under Budget		<u>\$124,748.66</u>

DEPARTMENT OF AGRICULTURE

Retirement of Interest and Principal—Bangs Disease Bonds

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 47,475.00	\$ 47,475.00		
Total Available	\$ 47,475.00	\$ 47,475.00		
Expenditures:				
Retirement of Interest	\$ 2,475.00	\$ 2,475.00		
Retirement of Maine Agricultural Bonds	45,000.00	45,000.00		
Total Expenditures	\$ 47,475.00	\$ 47,475.00		

DEPARTMENT OF AGRICULTURE

Division of Inspection

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 43,750.00	\$ 43,750.00	\$	\$
Departmental Revenue	20,111.50	17,200.00	2,911.50	
Total Available	\$ 63,861.50	\$ 60,950.00	\$ 2,911.50	\$
Expenditures:				
Personal Services	\$ 24,103.62	\$ 22,745.00	\$ 1,358.62	\$
Contractual Services	41,364.23	36,240.00	5,124.23	
Commodities	563.72	1,965.00		1,401.28
Total Expenditures	\$ 66,031.57	\$ 60,950.00	\$ 6,482.85	\$ 1,401.28

Budget Results

Net Expenditures Over Budget		\$5,081.57
Net Expenditures Over Budget	\$5,081.57	
Balance 6/30/46 Lapsed to General Fund	29.93	
		\$5,111.50
Financed By:		
Revenue Over Budget	\$2,911.50	
Transfer from Promotion of Agriculture	2,200.00	
		\$5,111.50

DEPARTMENT OF AGRICULTURE

Division of Markets

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 19,000.00	\$ 19,000.00	\$	\$
Departmental Revenue	2,066.39	1,500.00	566.39	
Total Available	\$ 21,066.39	\$ 20,500.00	\$ 566.39	\$
Expenditures:				
Personal Services	\$ 11,336.42	\$ 11,080.00	\$ 256.42	\$
Contractual Services	7,022.92	8,420.00		1,397.08
Commodities	2,155.68	950.00	1,205.68	
Capital Expenditures	448.75	50.00	398.75	
Total Expenditures	\$ 20,963.77	\$ 20,500.00	\$ 1,860.85	\$ 1,397.08

Budget Results

Net Expenditures Over Budget	\$463.77
Net Expenditures Over Budget	\$463.77
Balance Lapsed to General Fund	102.62
	<u>\$566.39</u>
Financed By:	
Revenue Over Budget	<u>\$566.39</u>

DEPARTMENT OF AGRICULTURE

Poultry Expert

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00	\$	\$
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$ 2,260.77	\$ 3,000.00	\$	\$ 739.23
Contractual Services	1,517.89	1,800.00		282.11
Commodities	11.05	200.00		188.95
Total Expenditures	\$ 3,789.71	\$ 5,000.00	\$	\$ 1,210.29

Budget Results

Net Expenditures Under Budget	\$1,210.29
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,210.29</u>

DEPARTMENT OF AGRICULTURE

Protection of Bees

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,000.00	\$ 1,000.00		
Total Available	\$ 1,000.00	\$ 1,000.00		
Expenditures:				
Personal Services	\$ 572.00	\$ 576.00		\$ 4.00
Contractual Services	398.56	424.00		25.44
Commodities	23.75		23.75	
Total Expenditures	\$ 994.31	\$ 1,000.00	\$ 23.75	\$ 29.44

Budget Results

Net Expenditures Under Budget	\$5.69
Disposed of By:	
Balance Lapsed to General Fund	\$5.69

DEPARTMENT OF AGRICULTURE

Division of Plant Industry

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 29,500.00	\$ 29,500.00	\$	\$
Departmental Revenue	478.96		478.96	
Total Available	\$ 29,978.96	\$ 29,500.00	\$ 478.96	\$
Expenditures:				
Personal Services	\$ 16,911.55	\$ 17,090.00		\$ 178.45
Contractual Services	9,961.93	11,945.00		1,983.07
Commodities	1,084.10	465.00	619.10	
Grants, Subsidies, and Pensions	75.00		75.00	
Capital Expenditures	1,256.13		1,256.13	
Total Expenditures	\$ 29,288.71	\$ 29,500.00	\$ 1,950.23	\$ 2,161.52

Budget Results

Net Expenditures Under Budget	\$211.29
Net Expenditures Under Budget	\$211.29
Revenue Over Budget	478.96
	\$690.25
Disposed of By:	
Balance Lapsed to General Fund	\$690.25

DEPARTMENT OF AGRICULTURE

State Soil Conservation

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered Appropriation	\$ 3,659.94 3,000.00	\$ 373.00 3,000.00	\$ 3,286.94	\$
Total Available	6,659.94	\$ 3,373.00	\$ 3,286.94	\$
Expenditures:				
Contractual Services	\$ 2,480.79	\$ 1,300.00	\$ 1,180.79	\$
Commodities	781.47	500.00	281.47	
Capital Expenditures	468.93	1,300.00		831.07
Total Expenditures	\$ 3,731.19	\$ 3,100.00	\$ 1,462.26	\$ 831.07
Unexpended Balance Forward	2,928.75	273.00	2,655.75	
Total	\$ 6,659.94	\$ 3,373.00	\$ 4,118.01	\$ 831.07

Budget Results

Net Expenditures Over Budget		\$631.19
Net Expenditures Over Budget	\$ 631.19	
Balance 6/30/46 Carried—Over Budget	2,655.75	
		\$3,286.94
Financed By:		
Balance 7/1/45 Unencumbered—Over Budget		\$3,286.94

ATLANTIC STATES MARINE FISHERIES COMMISSION

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,100.00	\$ 1,100.00		
Total Available	\$ 1,100.00	\$ 1,100.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 1,100.00	\$ 1,100.00		
Total Expenditures	\$ 1,100.00	\$ 1,100.00		

DEPARTMENT OF ATTORNEY GENERAL

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 48,000.00	\$ 48,000.00	\$	\$
Transfer from Contingent Account	*226.80		\$ 226.80	
Total Available	\$ 48,226.80	\$ 48,000.00	\$ 226.80	\$
Expenditures:				
Personal Services	\$ 33,543.89	\$ 31,523.00	\$ 2,020.89	\$
Contractual Services	8,435.34	15,377.00		6,941.66
Commodities	333.73	400.00		66.27
Capital Expenditures	112.81	700.00		587.19
Total Expenditures	\$ 42,425.77	\$ 48,000.00	\$ 2,020.89	\$ 7,595.12

Budget Results

Net Expenditures Under Budget		\$5,574.23
Net Expenditures Under Budget	\$5,574.23	
Transfer from Contingent Account	226.80	
		\$5,801.03
Disposed of By:		
Balance Lapsed to General Fund		\$5,801.03

*Transfer from Contingent Account to cover expenses for engineering services on Androscoggin River Pollution Case.

DEPARTMENT OF ATTORNEY GENERAL

County Attorneys' Salaries

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 29,800.00	\$ 29,800.00		
Total Available	\$ 29,800.00	\$ 29,800.00		
Expenditures:				
Personal Services	\$ 29,123.57	\$ 29,800.00	\$	\$ 676.43
Total Expenditures	\$ 29,123.57	\$ 29,800.00	\$	\$ 676.43

Budget Results

Net Expenditures Under Budget	\$676.43
Disposed of By:	
Balance Lapsed to General Fund	\$676.43

DEPARTMENT OF ATTORNEY GENERAL

Inheritance Tax Division

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 21,000.00	\$ 21,000.00		
Total Available	\$ 21,000.00	\$ 21,000.00		
Expenditures:				
Personal Services	\$ 15,761.14	\$ 15,885.00	\$	\$ 123.86
Contractual Services	2,135.53	2,415.00		279.47
Commodities	362.03	700.00		337.97
Capital Expenditures		2,000.00		2,000.00
Total Expenditures	\$ 18,258.70	\$ 21,000.00	\$	\$ 2,741.30

Budget Results

Net Expenditures Under Budget	<u>\$2,741.30</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$2,741.30</u>

DEPARTMENT OF ATTORNEY GENERAL

Digest of Opinions of Law Court

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00		
Total Available	\$ 10,000.00	\$ 10,000.00		
Expenditures:				
Personal Services	\$ 1,245.00	\$	\$ 1,245.00	\$
Contractual Services	568.57	5,000.00		4,431.43
Commodities	51.76		51.76	
Total Expenditures	\$ 1,865.33	\$ 5,000.00	\$ 1,296.76	\$ 4,431.43
Unexpended Balance—Forward	8,134.67	5,000.00	3,134.67	
Total	\$ 10,000.00	\$ 10,000.00	\$ 4,431.43	\$ 4,431.43

Budget Results

Net Expenditures Under Budget	<u>\$3,134.67</u>
Disposed of By:	
Balance 6/30/46 Carried forward Over Budget	<u>\$3,134.67</u>

DEPARTMENT OF AUDIT
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 48,500.00	\$ 48,500.00	\$	\$
Departmental Revenue	62.39		62.39	
Transfer from Contingent Account	*1,200.00		1,200.00	
Total Available	\$ 49,762.39	\$ 48,500.00	\$ 1,262.39	\$
Expenditures:				
Personal Services	\$ 42,960.24	\$ 43,188.00	\$	\$ 227.76
Contractual Services	4,380.84	4,112.00	268.84	
Commodities	2,122.61	650.00	1,472.61	
Grants, Subsidies, and Pensions	7.00		7.00	
Capital Expenditures	198.46	550.00		351.54
Total Expenditures	\$ 49,669.15	\$ 48,500.00	\$ 1,748.45	\$ 579.30

Budget Results

Net Expenditures Over Budget	<u>\$1,169.15</u>
Net Expenditures Over Budget	\$1,169.15
Balance Lapsed to General Fund	93.24
	<u>\$1,262.39</u>
Financed By:	
Revenue Over Budget	\$ 62.39
Transfer from Contingent Account	1,200.00
	<u>\$1,262.39</u>

*Transfer from Contingent Account to cover expenses not anticipated.

DEPARTMENT OF BANKS AND BANKING
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 68,820.00	\$ 68,820.00	\$	\$
Departmental Revenue	2,201.27		2,201.27	
Total Available	\$ 71,021.27	\$ 68,820.00	\$ 2,201.27	
Expenditures:				
Personal Services	\$ 46,898.73	\$ 49,800.00	\$	\$ 2,901.27
Contractual Services	16,291.29	18,336.00		2,044.71
Commodities	3,972.59	444.00	3,528.59	
Capital Expenditures		240.00		240.00
Total Expenditures	\$ 67,162.61	\$ 68,820.00	\$ 3,528.59	\$ 5,185.98

Budget Results

Net Expenditures Under Budget	<u>\$1,657.39</u>
Net Expenditures Under Budget	\$1,657.39
Revenue Over Budget	2,201.27
	<u>\$3,858.66</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$3,858.66</u>

MAINE STATE BOXING COMMISSION
Departmental Operations
1945-46

	Actual Results	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 4,500.00	\$ 4,500.00		
Total Available	\$ 4,500.00	\$ 4,500.00		
Expenditures:				
Personal Services	\$ 2,436.00	\$ 2,805.00	\$	\$ 369.00
Contractual Services	1,245.29	1,670.00		424.71
Commodities	51.17	25.00	26.17	
Total Expenditures	\$ 3,732.46	\$ 4,500.00	\$ 26.17	\$ 793.71

Budget Results

Net Expenditures Under Budget	<u>\$767.54</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$767.54</u>

BOND INTEREST
War Bonds
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 21,625.00	\$ 21,625.00	\$	\$
Revenue	4,312.32		4,312.32	
Total Available	\$ 25,937.32	\$ 21,625.00	\$ 4,312.32	\$
Expenditures:				
Interest Payments due on Bonds	\$ 21,625.00	\$ 21,625.00		
Total Expenditures	\$ 21,625.00	\$ 21,625.00		

Budget Results

Revenue Over Budget	\$4,312.32
Disposed of By:	
Balance Lapsed to General Fund	<u>\$4,312.32</u>

BOND RETIREMENT
War Bonds
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 100,000.00	\$ 100,000.00		
Total Available	\$ 100,000.00	\$ 100,000.00		
Expenditures:				
Bond Retirement	\$ 100,000.00	\$ 100,000.00		
Total Expenditures	\$ 100,000.00	\$ 100,000.00		

DEPARTMENT OF HEALTH AND WELFARE
Grants to Charitable Institutions—Summary
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriations (all Institutions)	\$ 38,320.00	\$ 38,320.00		
Total Available	\$ 38,320.00	\$ 38,320.00		
Expenditures:				
Grants, Subsidies, and Pensions:				
Bangor Anti-Tuberculosis Asso.	\$ 3,000.00	\$ 3,000.00	\$	\$
Children's Aid Society	802.90	1,000.00		197.10
Eastern Maine Orphans' Home	620.16	1,000.00		379.84
Good Samaritan Home Asso.	4,000.00	4,000.00		
Healey Asylum	3,000.00	3,000.00		
Home for Aged Women—Belfast		500.00		500.00
Maine Children's Home Society	3,000.00	3,000.00		
Maine Institution for the Blind	8,556.35	10,000.00		1,443.65
Opportunity Farm	1,000.00	1,000.00		
St. Joseph's Orphanage	3,141.96	3,800.00		658.04
St. Elizabeth's Orphan Asylum	1,000.00	1,000.00		
St. Louis Home and School for Boys	517.95	1,100.00		582.05
Temporary Home for Women and Children	2,067.40	4,920.00		2,852.60
York County Children's Aid Society	1,000.00	1,000.00		
Total Expenditures	\$ 31,706.72	\$ 38,320.00	\$	\$ 6,613.28

Budget Results

Net Expenditures Under Budget	\$6,613.28
Disposed of By:	
Balance Lapsed to General Fund	\$6,613.28

MAINE DEVELOPMENT COMMISSION
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 24,147.08		\$24,147.08	\$
Balance Forward Unencumbered	50,000.00	50,000.00		
Appropriation	150,000.00	150,000.00		
Departmental Revenue	1.00		1.00	
Total Available	\$ 224,148.08	\$ 200,000.00	\$24,148.08	\$
Expenditures:				
Personal Services	\$ 26,165.98	\$ 33,152.00	\$	\$ 6,986.02
Contractual Services	131,580.95	152,158.00		20,577.05
Commodities	3,654.39	5,740.00		2,085.61
Grants, Subsidies, and Pensions	6,150.67	8,000.00		1,849.33
Capital Expenditures	2,075.84	950.00	1,125.84	
Total Expenditures	\$ 169,627.83	\$ 200,000.00	\$ 1,125.84	\$ 31,498.01
1944-45 Encumbrances Liquidated	23,369.03		23,369.03	
Total	\$ 192,996.86	\$ 200,000.00	\$24,494.87	\$ 31,498.01

Budget Results

Net Expenditures Under Budget	\$30,372.17
Net Expenditures Under Budget	\$30,372.17
Revenue Over Budget	1.00
Balance 7/1/45 Encumbered—Over Budget	24,147.08
	\$54,520.25
Disposed of By:	
1944-45 Encumbrances Liquidated	\$23,369.03
Balance 6/30/46 Carried Forward	31,151.22
	\$54,520.25

DEPARTMENT OF EDUCATION

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 95,000.00	\$ 95,000.00	\$	\$
Departmental Revenue	130.84	2,721.00		2,590.16
Transfer from Contingent Account	*1,330.00		1,330.00	
Total Available	\$ 96,460.84	97,721.00	\$ 1,330.00	2,590.16
Expenditures:				
Personal Services	\$ 68,767.12	\$ 73,432.00	\$	\$ 4,664.88
Contractual Services	21,974.67	21,824.00	150.67	
Commodities	2,214.17	1,690.00	524.17	
Capital Expenditures	1,629.66	775.00	854.66	
Total Expenditures	\$ 94,585.62	\$ 97,721.00	\$ 1,529.50	\$ 4,664.88

Budget Results

Net Expenditures Under Budget				\$3,135.38
Net Expenditures Under Budget			\$3,135.38	
Transfer from Contingent Account			1,330.00	
				\$4,465.38
Disposed of By:				
Revenue Under Budget			\$2,590.16	
Balance Lapsed to General Fund			1,875.22	
				\$4,465.38

*Transfer from Contingent Account to cover salary increases.

DEPARTMENT OF EDUCATION

Aid to Academies

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 120,000.00	\$ 120,000.00		
Total Available	\$ 120,000.00	\$ 120,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 120,000.00	\$ 120,000.00		
Total	\$ 120,000.00	\$ 120,000.00		

DEPARTMENT OF EDUCATION
Farmington Normal School
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 3,441.04	\$	\$	\$ 3,441.04
Appropriation	64,311.00	64,311.00		
Departmental Revenue	93,699.22	60,788.00	32,911.22	
Total Available	\$ 154,569.18	\$ 125,099.00	\$32,911.22	\$ 3,441.04
Expenditures:				
Personal Services	\$ 90,985.82	\$ 80,667.00	\$10,318.82	\$
Contractual Services	21,050.63	16,339.00	4,711.63	
Commodities	38,499.24	27,218.00	11,281.24	
Grants, Subsidies, and Pensions	46.50	100.00		53.50
Capital Expenditures	3,370.05	775.00	2,595.05	
Total Expenditures	\$ 153,952.24	\$ 125,099.00	\$28,906.74	\$ 53.50

Budget Results

Net Expenditures Over Budget	<u>\$28,853.24</u>
Net Expenditures Over Budget	\$28,853.24
Balance 7/1/45 Unencumbered—Under Budget	3,441.04
Transfer to Farmington Normal School Reserve Account	616.94
	<u>\$32,911.22</u>
Financed By:	
Revenue Over Budget	<u>\$32,911.22</u>

DEPARTMENT OF EDUCATION
Farmington Normal School Reserve
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 11,103.52	\$ 6,799.00	\$ 4,304.52	\$
Appropriation	1,500.00	1,500.00		
Total Available	\$ 12,603.52	\$ 8,299.00	\$ 4,304.52	\$
Expenditures:				
Contractual Services	\$	\$ 500.00	\$	\$ 500.00
Commodities	25.00		25.00	
Capital Expenditures	1,500.00	4,000.00		2,500.00
Total Expenditures	\$ 1,525.00	\$ 4,500.00	\$ 25.00	\$ 3,000.00
Unexpended Balance Forward	11,695.46	3,799.00	7,896.46	
Total	\$ 13,220.46	\$ 8,299.00	\$ 7,921.46	\$ 3,000.00

Budget Results

Net Expenditures Under Budget	<u>\$2,975.00</u>
Net Expenditures Under Budget	\$2,975.00
Transfer from Farmington Normal School	616.94
Balance 7/1/45 Unencumbered—Over Budget	4,304.52
	<u>\$7,896.46</u>
Disposed of By:	
Balance Carried Forward 6/30/46—Over Budget	<u>\$7,896.46</u>

DEPARTMENT OF EDUCATION
Gorham Normal School
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 47.70	\$	\$ 47.70	\$
Appropriation	66,171.00	66,171.00		
Departmental Revenue	64,436.50	68,225.00		3,788.50
Transfer to Gorham Normal School Reserve		9,377.00	9,377.00	
Total Available	\$ 130,655.20	\$ 125,019.00	\$ 9,424.70	\$ 3,788.50
Expenditures:				
Personal Services	\$ 69,279.45	\$ 81,809.00	\$	\$ 12,529.55
Contractual Services	16,177.43	15,850.00	327.43	
Commodities	36,420.66	26,575.00	9,845.66	
Capital Expenditures	9,121.91	785.00	8,336.91	
Total Expenditures	\$ 130,999.45	\$ 125,019.00	\$18,510.00	\$ 12,529.55

Budget Results

Net Expenditures Over Budget		<u>\$5,980.45</u>
Net Expenditures Over Budget	\$5,980.45	
Revenue Under Budget	3,788.50	
		<u>\$9,768.95</u>
Financed By:		
Transfer to Gorham Normal School Reserve—Not Made	\$9,377.00	
Balance 7/1/45 Unencumbered—Over Budget	47.70	
Overdraft carried forward	344.25	
		<u>\$9,768.95</u>

DEPARTMENT OF EDUCATION
Gorham Normal School Reserve
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 13,290.24	\$ 1,792.00	\$11,498.24	\$
Appropriation	1,500.00	1,500.00		
Departmental Revenue	2,028.50		2,028.50	
Transfer from Gorham Normal School		9,377.00		9,377.00
Total Available	\$ 16,818.74	\$ 12,669.00	\$13,526.74	\$ 9,377.00
Expenditures:				
Contractual Services	\$	\$ 1,000.00	\$	\$ 1,000.00
Capital Expenditures		500.00		500.00
Total Expenditures	\$	\$ 1,500.00	\$	\$ 1,500.00
Unexpended Balance Forward	16,818.74	11,169.00	5,649.74	
Total	\$ 16,818.74	\$ 12,669.00	\$ 5,649.74	\$ 1,500.00

Budget Results

Net Expenditures Under Budget		<u>\$1,500.00</u>
Net Expenditures Under Budget	\$1,500.00	
Revenue Over Budget	2,028.50	
Balance 7/1/45 Unencumbered—Over Budget	11,498.24	
		<u>\$15,026.74</u>
Disposed of By:		
Estimated Transfer from Gorham Normal School, per Budget, not available	\$9,377.00	
Balance 6/30/46 Carried—Over Budget	5,649.74	
		<u>\$15,026.74</u>

DEPARTMENT OF EDUCATION
Madawaska Training School
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 628.00	\$	\$ 628.00	\$
Appropriation	36,937.00	36,937.00		
Departmental Revenue	22,327.43	12,640.00	9,687.43	
Total Available	\$ 59,892.43	\$ 49,577.00	\$10,315.43	\$
Expenditures:				
Personal Services	\$ 29,380.41	\$ 30,833.00	\$	\$ 1,452.59
Contractual Services	10,241.60	4,564.00	5,677.60	
Commodities	19,170.42	14,130.00	5,040.42	
Grants, Subsidies, and Pensions	494.00		494.00	
Capital Expenditures	550.00	50.00	500.00	
Total Expenditures	\$ 59,836.43	\$ 49,577.00	\$11,712.02	\$ 1,452.59

Budget Results

Net Expenditures Over Budget	<u><u>\$10,259.43</u></u>
Net Expenditures Over Budget	\$10,259.43
Transfer to Normal School Reserve	56.00
	<u><u>\$10,315.43</u></u>
Financed By:	
Revenue Over Budget	\$9,687.43
Balance 7/1/45 Unencumbered—Over Budget	628.00
	<u><u>\$10,315.43</u></u>

DEPARTMENT OF EDUCATION
Madawaska Training School Reserve
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 5,658.00	\$ 7,723.00	\$	\$ 2,065.00
Appropriation	1,000.00	1,000.00		
Total Available	\$ 6,658.00	\$ 8,723.00	\$	\$ 2,065.00
Expenditures:				
Contractual Services	\$ 597.71	\$ 500.00	\$ 97.71	\$
Capital Expenditures		3,500.00		3,500.00
Total Expenditures	\$ 597.71	\$ 4,000.00	\$ 97.71	\$ 3,500.00
Unexpended Balance Forward	6,116.29	4,723.00	1,393.29	
Total	\$ 6,714.00	\$ 8,723.00	\$ 1,491.00	\$ 3,500.00

Budget Results

Net Expenditures Under Budget	<u><u>\$3,402.29</u></u>
Net Expenditures Under Budget	\$3,402.29
Transfer from Madawaska Training School	56.00
	<u><u>\$3,458.29</u></u>
Disposed of By:	
Balance 7/1/45 Unencumbered Under Budget	\$2,065.00
Balance 6/30/46 Carried Over Budget	1,393.29
	<u><u>\$3,458.29</u></u>

DEPARTMENT OF EDUCATION
Washington State Normal School
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 31,837.00	\$ 31,837.00	\$	\$
Departmental Revenue	25,578.90	20,810.00	4,768.90	
Total Available	\$ 57,415.90	\$ 52,647.00	\$ 4,768.90	
Expenditures:				
Personal Services	\$ 31,522.80	\$ 34,777.00	\$	\$ 3,254.20
Contractual Services	9,120.72	6,284.00	2,836.72	
Commodities	13,454.15	10,836.00	2,618.15	
Grants, Subsidies, and Pensions	5.00		5.00	
Capital Expenditures	2,082.93	750.00	1,332.93	
Total Expenditures	\$ 56,185.60	\$ 52,647.00	\$ 6,792.80	\$ 3,254.20

Budget Results

Net Expenditures Over Budget	<u>\$3,538.60</u>
Net Expenditures Over Budget	\$3,538.60
Transfer to Aroostook State Normal School	269.99
Balance Lapsed to General Fund	960.31
	<u>\$4,768.90</u>
Financed By:	
Revenue Over Budget	<u>\$4,768.90</u>

DEPARTMENT OF EDUCATION
Washington State Normal School Reserve
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 2,734.75	\$ 2,500.00	\$ 234.75	\$
Appropriation	1,000.00	1,000.00		
Total Available	\$ 3,734.75	\$ 3,500.00	\$ 234.75	
Expenditures:				
Contractual Services	\$	\$ 200.00	\$	\$ 200.00
Capital Expenditures		2,000.00		2,000.00
Total Expenditures	\$	\$ 2,200.00	\$	\$ 2,200.00
Unexpended Balance Forward	\$ 3,734.75	1,300.00	2,434.75	
Total	\$ 3,734.75	\$ 3,500.00	\$ 2,434.75	\$ 2,200.00

Budget Results

Net Expenditures Under Budget	<u>\$2,200.00</u>
Net Expenditures Under Budget	\$2,200.00
Balance 7/1/45 Unencumbered Over Budget	234.75
	<u>\$2,434.75</u>
Disposed of By:	
Balance 6/30/46 Carried Over Budget	<u>\$2,434.75</u>

DEPARTMENT OF EDUCATION

Schooling of Children in Unorganized Territory

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 105,000.00	\$ 105,000.00	\$	\$
Departmental Revenue	462.12	10,775.00		10,312.88
Total Available	\$ 105,462.12	\$ 115,775.00	\$	\$ 10,312.88
Expenditures:				
Personal Services	\$ 34,443.00	\$ 35,900.00	\$	\$ 1,457.00
Contractual Services	65,978.74	69,600.00		3,621.26
Commodities	6,884.20	4,600.00	2,284.20	
Grants, Subsidies, and Pensions	4,825.35	5,475.00		649.65
Capital Expenditures	262.89	200.00	62.89	
Total Expenditures	\$ 112,394.18	\$ 115,775.00	\$2,347.09	\$ 5,727.91

Budget Results

Net Expenditures Under Budget		\$3,380.82
Net Expenditures Under Budget	\$ 3,380.82	
Transfer from Pensions for Retired Teachers	11,932.06	
		\$15,312.88
Disposed of By:		
Revenue Under Budget	\$10,312.88	
Transfer to Vocational Rehabilitation	5,000.00	
		\$15,312.88

DEPARTMENT OF EDUCATION

Superintendent of Towns Comprising School Unions

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 164,320.00	\$ 164,320.00	\$	\$
Departmental Revenue	100.00	1,450.00		1,350.00
Total Available	\$ 164,420.00	\$ 165,770.00	\$	\$ 1,350.00
Expenditures:				
Personal Services	\$ 127,162.21	\$ 129,300.00	\$	\$ 2,137.79
Contractual Services	23,920.40	25,660.00		1,739.60
Commodities		10.00		10.00
Grants, Subsidies, and Pensions	9,600.00	10,800.00		1,200.00
Total Expenditures	\$ 160,682.61	\$ 165,770.00	\$	\$ 5,087.39

Budget Results

Net Expenditures Under Budget		\$5,087.39
Disposed of By:		
Revenue Under Budget	\$1,350.00	
Balance Lapsed to General Fund	3,737.39	
		\$5,087.39

DEPARTMENT OF EDUCATION
Vocational Education—State
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Adjustment of Previous Year's Transaction	\$ 23.54	\$	\$	\$ 23.54
Appropriation	38,052.00	38,052.00		
Departmental Revenue	6,685.84	4,955.00	1,680.84	
Transfer from Contingent Account	*204.00		204.00	
Total Available	\$ 44,868.30	\$ 43,007.00	\$ 1,884.84	\$ 23.54
Expenditures:				
Personal Services	\$ 14,873.38	\$ 18,990.00	\$	\$ 4,116.62
Contractual Services	5,891.05	5,107.00		215.95
Commodities	370.18	210.00	160.18	
Grants, Subsidies, and Pensions	18,299.67	17,700.00	599.67	
Capital Expenditures	200.00		200.00	
Total Expenditures	\$ 39,634.28	\$ 43,007.00	\$ 959.85	\$ 4,332.57

Budget Results

Net Expenditures Under Budget				\$3,372.72
Net Expenditures Over Budget			\$3,372.72	
Revenue Over Budget			1,680.84	
Transfer from Contingent Account			204.00	
				\$5,257.56
Disposed of By:				
Balance Forward 7/1/45—Under Budget			\$ 23.54	
Balance Lapsed to General Fund 6/30/46			5,234.02	
				\$5,257.56

*Transfer from Contingent Account to cover salary increases

DEPARTMENT OF EDUCATION
Vocational Rehabilitation
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 1,834.39	\$	\$	\$ 1,834.39
Appropriation	30,000.00	30,000.00		
Departmental Revenue	78,917.85	74,459.00	4,458.85	
Total Available	\$ 107,083.46	\$ 104,459.00	\$ 4,458.85	\$ 1,834.39
Expenditures:				
Personal Services	\$ 29,203.46	\$ 32,595.00	\$	\$ 3,391.54
Contractual Services	7,830.76	8,634.00		803.24
Commodities	779.19	348.00	431.19	
Grants, Subsidies, and Pensions	70,304.92	62,432.00	7,872.92	
Capital Expenditures	212.90	450.00		237.10
Total Expenditures	\$ 108,331.23	\$ 104,459.00	\$ 8,304.11	\$ 4,431.88

Budget Results

Net Expenditures Over Budget				\$3,872.23
Net Expenditures Over Budget			\$3,872.23	
Balance 7/1/45—Unencumbered—Under Budget			1,834.39	
Balance 6/30/46 Carried Forward—Over Budget			3,748.86	
Balance 6/30/46 Lapsed to General Fund—Over Budget			3.37	
				\$9,458.85
Financed By:				
Transfers from Schooling Children in Unorganized Territory			\$5,000.00	
Revenue Over Budget			4,458.85	
				\$9,458.85

DEPARTMENT OF EDUCATION
Education of Orphans of Veterans
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,200.00	\$ 1,200.00		
Total Available	\$ 1,200.00	\$ 1,200.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$	\$ 1,200.00	\$	\$ 1,200.00
Total Expenditures	\$	\$ 1,200.00	\$	\$ 1,200.00

Budget Results

Net Expenditures Under Budget	<u>\$1,200.00</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,200.00</u>

DEPARTMENT OF EDUCATION
Industrial Education
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 123,600.00	\$ 123,600.00		
Total Available	\$ 123,600.00	\$ 123,600.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 122,341.12	\$ 123,600.00	\$	\$ 1,258.88
Total Expenditures	\$ 122,341.12	\$ 123,600.00	\$	\$ 1,258.88

Budget Results

Net Expenditures Under Budget	<u>\$1,258.88</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,258.88</u>

DEPARTMENT OF EDUCATION
Physical Education Subsidies
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 35,000.00	\$ 35,000.00		
Total Available	\$ 35,000.00	\$ 35,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 32,255.21	\$ 35,000.00	\$	\$ 2,744.79
Total Expenditures	\$ 32,255.21	\$ 35,000.00	\$	\$ 2,744.79

Budget Results

Net Expenditures Under Budget	<u>\$2,744.79</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$2,744.79</u>

DEPARTMENT OF EDUCATION
Pensions for Retired Teachers
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 382,600.00	\$ 382,600.00	\$	\$
*Departmental Revenue	45,547.54		45,547.54	
Total Available	\$ 428,147.54	\$ 382,600.00	\$45,547.54	\$
Expenditures:				
Contractual Services	\$ 31.16	\$	\$ 31.16	\$
Commodities	25.53		25.53	
Grants, Subsidies, and Pensions	371,937.00	382,600.00		10,663.00
Capital Expenditures	532.50		532.50	
Total Expenditures	\$ 372,526.19	\$ 382,600.00	\$ 589.19	\$ 10,663.00

Budget Results		
Net Expenditures Under Budget		<u>\$10,073.81</u>
Net Expenditures Under Budget		\$10,073.81
Revenue Over Budget		45,547.54
		<u>\$55,621.35</u>
Disposed of By:		
Transfers to:		
Subsidies to Cities and Towns for Tuition		\$16,887.25
Subsidies to Cities and Towns for Teaching Positions		1,534.67
Subsidies to Cities and Towns for Conveyance in Lieu of Teaching Positions		66.93
Subsidies to Cities and Towns for Temporary Residents		79.50
Schooling Children in Unorganized Territories		11,932.06
Balance Lapsed to General Fund		25,120.94
		<u>\$55,621.35</u>

NOTE:

*Revenue of \$45,547.54 represents 5% contributions on wages received from Teachers. Legislature apparently did not anticipate this revenue until the following year.

DEPARTMENT OF EDUCATION
Equalization of Educational Opportunities
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 470,000.00	\$ 470,000.00	\$	\$
Departmental Revenue	15,112.53	13,000.00	2,112.53	
Total Available	\$ 485,112.53	\$ 483,000.00	\$ 2,112.53	\$
Expenditures:				
Grants, Subsidies, and Pensions	\$ 302,948.14	\$ 483,000.00	\$	\$180,051.86
Total Expenditures	\$ 302,948.14	\$ 483,000.00	\$	\$180,051.86

Budget Results		
Net Expenditures Under Budget		<u>\$180,051.86</u>
Net Expenditures Under Budget		\$180,051.86
Revenue Over Budget		2,112.53
		<u>\$182,164.39</u>
Disposed of By:		
Transfers to:		
Subsidies to Cities and Towns for Tuition		\$ 11,500.00
Subsidies to Cities and Towns based on School Census		143,000.00
Subsidies to Cities and Towns for Conveyance in Lieu of Teaching Positions		20,500.00
Balance Lapsed to General Fund		7,164.39
		<u>\$182,164.39</u>

DEPARTMENT OF EDUCATION
Special Education for Physically Handicapped Children
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 7,500.00	\$ 7,500.00		
Total Available	\$ 7,500.00	\$ 7,500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 7,499.98	\$ 7,500.00	\$	\$.02
Total Expenditures	\$ 7,499.98	\$ 7,500.00	\$	\$.02

Budget Results

Net Expenditures Under Budget	<u>\$.02</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$.02</u>

DEPARTMENT OF EDUCATION
Board for Approval of Institutions Offering Specialized Training
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$ 275.00	\$ 3,334.00	\$	\$ 3,059.00
Contractual Services	1,033.99	1,666.00		632.01
Total Expenditures	\$ 1,308.99	\$ 5,000.00	\$	\$ 3,691.01

Budget Results

Net Expenditures Under Budget	<u>\$3,691.01</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$3,691.01</u>

DEPARTMENT OF EDUCATION
Secondary Education for Island Children
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$	\$ 5,000.00	\$	\$ 5,000.00
Total Expenditures	\$	\$ 5,000.00	\$	\$ 5,000.00

Budget Results

Net Expenditures Under Budget	<u>\$5,000.00</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$5,000.00</u>

DEPARTMENT OF EDUCATION
Subsidies to Cities and Towns for Tuition
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 155,000.00	\$ 155,000.00		
Total Available	\$ 155,000.00	\$ 155,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 183,387.25	\$ 155,000.00	\$28,387.25	\$
Total Expenditures	\$ 183,387.25	\$ 155,000.00	\$28,387.25	\$

Budget Results

Net Expenditures Over Budget	<u><u>\$28,387.25</u></u>
Financed By:	
Transfers from:	
Pensions for Retired Teachers	\$16,887.25
Equalization of Educational Opportunities	11,500.00
	<u><u>\$28,387.25</u></u>

DEPARTMENT OF EDUCATION
Subsidies to Cities and Towns for Teaching Positions
1945-46

	Actual Result	Legislation Budget Plan	Over Budget	Under Budget
Appropriation	\$2,019,000.00	\$2,019,000.00		
Total Available	\$2,019,000.00	\$2,019,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$2,020,534.67	\$2,019,000.00	\$ 1,534.67	\$
Total Expenditures	\$2,020,534.67	\$2,019,000.00	\$ 1,534.67	\$

Budget Results

Net Expenditures Over Budget	<u><u>\$1,534.67</u></u>
Financed By:	
Transfer from Pensions for Retired Teachers	<u><u>\$1,534.67</u></u>

DEPARTMENT OF EDUCATION
Subsidies to Cities and Towns Based on School Census
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 496,000.00	\$ 496,000.00		
Total Available	\$ 496,000.00	\$ 496,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 638,880.81	\$ 496,000.00	\$142,880.81	\$
Total Expenditures	\$ 638,880.81	\$ 496,000.00	\$142,880.81	\$

Budget Results

Net Expenditures Over Budget	<u><u>\$142,880.81</u></u>
Net Expenditures Over Budget	\$142,880.81
Balance Lapsed to General Fund	119.19
	<u><u>\$143,000.00</u></u>
Financed By:	
Transfer from Equalization of Educational Opportunities	<u><u>\$143,000.00</u></u>

DEPARTMENT OF EDUCATION
Subsidies to Cities and Towns in Lieu of Teaching Positions
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 120,000.00	\$ 120,000.00		
Total Available	\$ 120,000.00	\$ 120,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 140,566.93	\$ 120,000.00	\$20,566.93	\$
Total Expenditures	\$ 140,566.93	\$ 120,000.00	\$20,566.93	\$

Budget Results

Net Expenditures Over Budget	<u>\$20,566.93</u>
Financed By:	
Transfers from:	
Equalization of Educational Opportunities	\$20,500.00
Pensions for Retired Teachers	66.93
	<u>\$20,566.93</u>

DEPARTMENT OF EDUCATION
Subsidies to Cities and Towns for Temporary Residents
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00		
Total Available	\$ 1,500.00	\$ 1,500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 1,579.50	\$ 1,500.00	\$ 79.50	\$
Total Expenditures	\$ 1,579.50	\$ 1,500.00	\$ 79.50	\$

Budget Results

Net Expenditures Over Budget	<u>\$79.50</u>
Financed By:	
Transfer from Pensions	<u>\$79.50</u>

BOARD OF EMERGENCY MUNICIPAL FINANCE
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,000.00	\$ 1,000.00		
Total Available	\$ 1,000.00	\$ 1,000.00		
Expenditures:				
Contractual Services	\$	\$ 985.00	\$	985.00
Commodities		15.00		15.00
Total Expenditures	\$	\$ 1,000.00	\$	\$ 1,000.00

Budget Results

Net Expenditures Under Budget	<u>\$1,000.00</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,000.00</u>

EXECUTIVE DEPARTMENT
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 37,995.00	\$ 37,995.00	\$	\$
Transfers from:				
Contingent Account	*950.28		950.28	
Emergency War Fund Dist. (Clearing Account)	350.00		350.00	
Total Available	\$ 39,295.28	\$ 37,995.00	\$ 1,300.28	\$
Expenditures:				
Personal Services	\$ 26,104.76	\$ 26,760.00	\$	\$ 655.24
Contractual Services	4,586.46	4,035.00	551.46	
Commodities	1,446.86	700.00	746.86	
Capital Expenditures	5,021.51	6,500.00		1,478.49
Total Expenditures	\$ 37,159.59	\$ 37,995.00	\$ 1,298.32	\$ 2,133.73

Budget Results

Net Expenditures Under Budget	<u><u>\$835.41</u></u>
Net Expenditures Under Budget	\$835.41
Transfers from:	
Contingent Account	950.28
Emergency War Fund Dist. (Clearing Account)	350.00
	<u><u>\$2,135.69</u></u>
Disposed of By:	
Transfer to Executive Council	\$ 228.24
Balance Lapsed to General Fund	1,907.45
	<u><u>\$2,135.69</u></u>

*Transfers from the Contingent Account to purchase portraits of previous Governors (\$800.00), and to defray special traveling expenses.

EXECUTIVE DEPARTMENT
Executive Council
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 9,300.00	\$ 9,300.00	\$	\$
Transfer from Contingent Account	*56.20		56.20	
Total Available	\$ 9,356.20	\$ 9,300.00	\$ 56.20	\$
Expenditures:				
Personal Services	\$ 5,580.00	\$ 5,000.00	\$ 580.00	\$
Contractual Services	3,947.94	4,000.00		52.06
Commodities	56.50	300.00		243.50
Total Expenditures	\$ 9,584.44	\$ 9,300.00	\$ 580.00	\$ 295.56

Budget Results

Net Expenditures Over Budget	<u><u>\$284.44</u></u>
Financed By:	
Transfers from:	
Contingent Account	\$ 56.20
Executive Department—Operations	228.24
	<u><u>\$284.44</u></u>

*Transfer from Contingent Account to cover cost of professional services.

EXECUTIVE DEPARTMENT
Governor's Expense Account
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00		
Total Available	\$ 10,000.00	\$ 10,000.00		
Expenditures:				
Contractual Services	\$ 742.05	\$ 875.00	\$ 89.67	\$ 132.95
Commodities	89.67		89.67	
Grants, Subsidies, and Pensions	9,168.28	9,125.00	43.28	
Total Expenditures	\$ 10,000.00	\$ 10,000.00	\$ 132.95	\$ 132.95

EXECUTIVE DEPARTMENT
Blaine House
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 502.09	\$	\$ 502.09	\$
Appropriation	12,585.00	12,585.00		
Departmental Revenue	14,913.89		14,913.89	
Total Available	\$ 28,000.98	\$ 12,585.00	\$15,415.98	\$
Expenditures:				
Personal Services	\$ 6,676.29	\$ 7,000.00	\$	\$ 323.71
Contractual Services	8,463.48	3,025.00	5,438.48	
Commodities	1,027.46	2,060.00		1,032.54
Capital Expenditures	217.50	500.00		282.50
Total Expenditures	\$ 16,384.73	\$ 12,585.00	\$ 5,438.48	\$ 1,638.75
1944-45 Encumbrances Liquidated	137.14		137.14	
Total	\$ 16,521.87	\$ 12,585.00	\$ 5,575.62	\$ 1,638.75

Budget Results

Net Expenditures Over Budget		<u>\$3,799.73</u>
Net Expenditures Over Budget	\$ 3,799.73	
1944-45 Encumbrances Liquidated	137.14	
Balance 6/30/46 Unencumbered—Carried Forward—Over Budget	10,546.96	
Balance 6/30/46 Lapsed to General Fund	932.15	
		<u>\$15,415.98</u>
Financed By:		
Revenue Over Budget	\$14,913.89	
Balance 7/1/45 Carried Forward—Encumbered—Over Budget	502.09	
		<u>\$15,415.98</u>

EMPLOYEES' RETIREMENT FUND

Expense Fund

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00	\$	\$
Revenue	1,693.07	1,710.00		16.93
Total Available	\$ 11,693.07	\$ 11,710.00	\$	\$ 16.93
Expenditures:				
Personal Services	\$ 8,686.62	\$ 8,838.00	\$	\$ 151.38
Contractual Services	2,448.81	2,600.00		151.19
Commodities	233.62	272.00		38.38
Capital Expenditures	284.98		284.98	
Total Expenditures	\$ 11,654.03	\$ 11,710.00	\$ 284.98	\$ 340.95

Budget Results

Net Expenditures Under Budget		\$55.97
Disposed of By:		
Revenue Under Budget	\$16.93	
Balance Forward 6/30/46, Over Budget	39.04	
		\$55.97

DEPARTMENT OF FINANCE AND BUREAU OF BUDGET

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 1,275.00	\$ 17,300.00	\$ 1,275.00	\$
Appropriation	17,300.00			
Total Available	\$ 18,575.00	\$ 17,300.00	\$ 1,275.00	\$
Expenditures:				
Personal Services	\$ 13,297.11	\$ 15,580.00	\$	\$ 2,282.89
Contractual Services	1,309.15	1,017.00	292.15	
Commodities	129.04	178.00		48.96
Capital Expenditures	1,568.52	525.00	1,043.52	
Total Expenditures	\$ 16,303.82	\$ 17,300.00	\$ 1,335.67	\$ 2,331.85
1944-45 Encumbrances Liquidated	1,275.00		1,275.00	
Total	\$ 17,578.82	\$ 17,300.00	\$ 2,610.67	\$ 2,331.85

Budget Results

Net Expenditures Under Budget		\$996.18
Net Expenditures Under Budget	\$ 996.18	
Balance 7/1/45 Encumbered—Carried Forward Over Budget	1,275.00	
		\$2,271.18
Disposed of By:		
1944-45 Encumbrances Liquidated	\$1,275.00	
Balance Lapsed to General Fund	996.18	
		\$2,271.18

DEPARTMENT OF INLAND FISH AND GAME

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered Appropriation	\$ 416,300.52	\$ 102,279.00	\$314,021.52	\$
Departmental Revenue	200,000.00	200,000.00	184,427.58	
	608,604.58	424,177.00		
Total Available	\$1,224,905.10	\$ 726,456.00	\$498,449.10	\$
Expenditures:				
Personal Services	\$ 366,004.84	\$ 368,437.00	\$	\$ 2,432.16
Contractual Services	181,826.33	166,099.00	15,727.33	
Commodities	93,152.98	78,920.00	14,232.98	
Grants, Subsidies, and Pensions	36,466.17	20,600.00	15,866.17	
Capital Expenditures	52,223.47	31,291.00	20,932.47	
Transfer to Department of Audit	772.12	1,650.00		877.88
Total Expenditures	\$ 730,445.91	\$ 666,997.00	\$ 66,758.95	\$ 3,310.04
Unexpended Balance Forward	495,529.15	59,459.00	436,070.15	
Total	\$1,225,975.06	\$ 726,456.00	\$502,829.10	\$ 3,310.04

Budget Results

Net Expenditures Over Budget				<u>\$63,448.91</u>
Net Expenditures Over Budget			\$63,448.91	
Balance 6/30/46 Carried Forward—Over Budget			436,070.15	
				<u>\$499,519.06</u>
Financed By:				
Revenue Over Budget			\$184,427.58	
Transfer from Sea and Shore Fisheries—Operations			1,069.96	
Balance 7/1/45 Carried Forward—Over Budget			314,021.52	
				<u>\$499,519.06</u>

DEPARTMENT OF INLAND FISH AND GAME

Search for Lost Persons

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00		
Total Available	\$ 1,500.00	\$ 1,500.00		
Expenditures:				
Contractual Services	\$ 316.70	\$ 1,500.00	\$	\$ 1,183.30
Commodities	21.72		21.72	
Capital Expenditures	59.57		59.57	
Total Expenditures	\$ 397.99	\$ 1,500.00	\$ 81.29	\$ 1,183.30

Budget Results

Net Expenditures Under Budget				<u>\$1,102.01</u>
Disposed of By:				
Balance Lapsed to General Fund				<u>\$1,102.01</u>

FORESTRY DEPARTMENT

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,500.00	\$ 10,500.00	\$	\$
Departmental Revenue	55.30	40.00	15.30	
Transfer from Contingent Account	*416.00		416.00	
Total Available	\$ 10,971.30	\$ 10,540.00	\$ 431.30	\$
Expenditures:				
Personal Services	\$ 7,640.39	\$ 8,640.00	\$	\$ 999.61
Contractual Services	1,560.85	1,745.00		184.15
Commodities	559.61	155.00	404.61	
Capital Expenditures	328.58		328.58	
Total Expenditures	\$ 10,089.43	\$ 10,540.00	\$ 733.19	\$ 1,183.76

Budget Results

Net Expenditures Under Budget		\$450.57
Net Expenditures Under Budget		\$450.57
Revenue Over Budget		15.30
Transfer from Contingent Account		416.00
		\$881.87
Disposed of By:		
Transfer to General Forestry Purposes		\$683.00
Balance 6/30/46 Lapsed to General Fund		198.87
		\$881.87

*Transfer from Contingent Account to cover salary increases.

FORESTRY DEPARTMENT

Administration of Public Lands

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,000.00	\$ 1,000.00	\$	\$
Departmental Revenue	1.68		1.68	
Total Available	\$ 1,001.68	\$ 1,000.00	\$ 1.68	\$
Expenditures:				
Personal Services	\$ 357.00	\$	\$ 357.00	\$
Contractual Services	59.38	1,000.00		940.62
Commodities	16.54		16.54	
Total Expenditures	\$ 432.92	\$ 1,000.00	\$ 373.54	\$ 940.62

Budget Results

Net Expenditures Under Budget		\$567.08
Net Expenditures Under Budget		\$567.08
Revenue Over Budget		1.68
		\$568.76
Disposed of By:		
Balance 6/30/46 Lapsed to General Fund		\$568.76

FORESTRY DEPARTMENT

Aid to Towns for Forest Fires

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 25,000.00	\$ 25,000.00		
Total Available	\$ 25,000.00	\$ 25,000.00		
Expenditures:				
Contractual Services	\$ 93.63	\$	\$ 93.63	\$
Commodities	125.11		125.11	
Grants, Subsidies, and Pensions	8,345.35	25,000.00		16,654.65
Total Expenditures	\$ 8,564.09	\$ 25,000.00	\$ 218.74	\$ 16,654.65

Budget Results

Net Expenditures Under Budget	\$16,435.91
Disposed of By:	
Balance 6/30/46 Unencumbered Carried Over Budget	\$16,435.91

FORESTRY DEPARTMENT

State Forest Nursery

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 550.00	\$ 550.00	\$	\$
Departmental Revenue	1,217.31	900.00	317.31	
Total Available	\$ 1,767.31	\$ 1,450.00	\$ 317.31	\$
Expenditures:				
Personal Services	\$ 949.26	\$ 1,000.00	\$	\$ 50.74
Contractual Services	81.47	410.00		328.53
Commodities	538.58	40.00	498.58	
Total Expenditures	\$ 1,569.31	\$ 1,450.00	\$ 498.58	\$ 379.27

Budget Results

Net Expenditures Over Budget	\$119.31
Net Expenditures Over Budget	\$119.31
Balance 6/30/46 Lapsed to General Fund	228.00
	\$347.31
Financed By:	
Revenue Over Budget	\$317.31
Transfer from Lands Use Areas, State Lands	30.00
	\$347.31

FORESTRY DEPARTMENT
Control White Pine Blister Rust
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 6,700.00	\$ 6,700.00		
Total Available	\$ 6,700.00	\$ 6,700.00		
Expenditures:				
Personal Services	\$ 3,508.06	\$ 2,778.00	\$ 730.06	\$
Contractual Services	1,138.13	1,027.00	111.13	
Commodities	60.02	75.00		14.98
Grants, Subsidies, and Pensions	1,990.27	2,820.00		829.73
Total Expenditures	\$ 6,696.48	\$ 6,700.00	\$ 841.19	\$ 844.71

Budget Results

Net Expenditures Under Budget	<u>\$3.52</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$3.52</u>

FORESTRY DEPARTMENT
General Forestry Purposes
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$	\$ 895.00	\$	\$ 395.00
Appropriation	29,000.00	29,000.00		
Departmental Revenue	22,312.40	17,942.00	4,370.40	
Transfer from Contingent Account	*1,200.00		1,200.00	
Total Available	\$ 52,512.40	\$ 47,337.00	\$ 5,570.40	\$ 395.00
Expenditures:				
Personal Services	\$ 41,862.50	\$ 36,117.00	\$ 5,745.50	\$
Contractual Services	12,308.05	9,345.00	2,963.05	
Commodities	361.75	325.00	36.75	
Capital Expenditures	1,568.58	1,525.00	43.58	
Total Expenditures	\$ 56,100.88	\$ 47,312.00	\$ 8,788.88	\$
Unexpended Balance Forward		25.00		25.00
Total	\$ 56,100.88	\$ 47,337.00	\$ 8,788.88	\$ 25.00

Budget Results

Net Expenditures Over Budget	<u>\$8,788.88</u>
Net Expenditures Over Budget	\$8,788.88
Balance 7/1/45 Unencumbered, per Budget, not carried	395.00
	<u>\$9,183.88</u>
Financed By:	
Revenue Over Budget	\$4,370.40
Transfers from:	
Contingent Account	1,200.00
Forestry Departmental Operations	683.00
Entomology	2,905.48
Balance 6/30/46—per Budget—Not Carried	25.00
	<u>\$9,183.88</u>

*Transfer from Contingent Account to cover salary increases.

FORESTRY DEPARTMENT

Entomology

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 27,322.00	\$ 27,322.00		
Transfer from Contingent Account	*450.00		\$ 450.00	\$
Total Available	\$ 27,772.00	\$ 27,322.00	\$ 450.00	\$
Expenditures:				
Personal Services	\$ 18,488.25	\$ 20,219.00		\$ 1,730.75
Contractual Services	5,577.45	5,981.00		403.55
Commodities	461.88	1,122.00		660.12
Capital Expenditures	338.94		338.94	
Total Expenditures	\$ 24,866.52	\$ 27,322.00	\$ 338.94	\$ 2,794.42

Budget Results

Net Expenditures Under Budget		\$2,455.48
Net Expenditures Under Budget	\$2,455.48	
Transfer from Contingent Account	450.00	
		\$2,905.48
Disposed of By:		
Transfer to General Forestry Purposes		\$2,905.48

*Transfer from Contingent Account to cover salary increases.

ADJUTANT GENERAL'S DEPARTMENT

G. A. R. Department of Maine

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00		
Total Available	\$ 1,500.00	\$ 1,500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 1,500.00	\$ 1,500.00		
Total Expenditures	\$ 1,500.00	\$ 1,500.00		

BUREAU OF HEALTH
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 14,211.03	\$	\$14,211.03	\$
Balance Forward—Encumbered	5,529.10		5,529.10	
Appropriation	204,500.00	204,500.00		
Departmental Revenue	33,411.35	34,536.00		1,124.65
Total Available	\$ 257,651.48	\$ 239,036.00	\$19,740.13	\$ 1,124.65
Expenditures:				
Personal Services	\$ 129,294.08	\$ 157,086.00	\$	\$ 27,791.92
Contractual Services	55,064.61	56,442.00		1,377.39
Commodities	23,350.70	10,188.00	13,162.70	
Grants, Subsidies, and Pensions	8,813.28	13,520.00		4,706.72
Capital Expenditures	6,344.24	1,800.00	4,544.24	
Disbursements Not Chargeable as Expenditures	759.89		759.89	
Total Expenditures	\$ 223,626.80	\$ 239,036.00	\$18,466.83	\$ 33,876.03
1944-45 Encumbrances Liquidated	2,948.57		2,948.57	
Total	\$ 226,575.37	\$ 239,036.00	\$21,415.40	\$ 33,876.03

Budget Results

Net Expenditures Under Budget	<u>\$15,409.20</u>
Net Expenditures Under Budget	\$15,409.20
Transfer from Dept. Health and Welfare—Admin.	10,150.00
Balance 7/1/45 Unencumbered Over Budget	14,211.03
Balance 7/1/45 Encumbered Over Budget	5,529.10
	<u>\$45,299.33</u>
Disposed of By:	
Revenue Under Budget	\$ 1,124.65
Transfer to General Relief	33,472.29
1944-45 Encumbrances Liquidated	2,948.57
Balance Carried 6/30/46 Over Budget	7,753.82
	<u>\$45,299.33</u>

DEPARTMENT OF HEALTH AND WELFARE
Aid to the Blind
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 15,677.50	\$ 39,830.00	\$	\$ 24,152.50
Appropriation	140,000.00	140,000.00		
Federal Funds	140,777.50	145,904.00		5,126.50
Total Available	\$ 296,455.00	\$ 325,734.00	\$	\$ 29,279.00
Expenditures:				
Contractual Services	\$ 20.00	\$ 325,734.00	\$ 20.00	\$
Grants, Subsidies, and Pensions	299,897.50			25,836.50
Total Expenditures	\$ 299,917.50	\$ 325,734.00	\$ 20.00	\$ 25,836.50

Budget Results

Net Expenditures Under Budget	<u>\$25,816.50</u>
Net Expenditures Under Budget	\$25,816.50
Transfer from Dept. of Health and Welfare Admin.	10,989.50
	<u>\$36,806.00</u>
Disposed of By:	
Revenue Under Budget	\$ 5,126.50
Balance 7/1/45 Under Budget	24,152.50
Balance Carried 6/30/46 Over Budget	7,527.00
	<u>\$36,806.00</u>

DEPARTMENT OF HEALTH AND WELFARE
General Administration Welfare
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 25,181.60	\$ 16,249.00	\$ 8,932.60	\$
Balance Forward—Encumbered	4,542.20		4,542.20	
Appropriation	499,995.00	499,995.00		
Departmental Revenue	171,919.95	190,255.00		18,335.05
Total Available	<u>\$ 701,638.75</u>	<u>\$ 706,499.00</u>	<u>\$13,474.80</u>	<u>\$ 18,335.05</u>
Expenditures:				
Personal Services	\$ 496,906.07	\$ 548,379.00	\$	\$ 51,472.93
Contractual Services	115,671.70	143,505.00		27,833.30
Commodities	10,730.02	6,702.00	4,028.02	
Grants, Subsidies, and Pensions	1,844.50	1,800.00	44.50	
Capital Expenditures	13,967.90	6,113.00	7,854.90	
Total Expenditures	<u>\$ 639,120.19</u>	<u>\$ 706,499.00</u>	<u>\$11,927.42</u>	<u>\$ 79,306.23</u>
1944-45 Encumbrances Liquidated	4,268.88		4,268.88	
Total	<u>\$ 643,389.07</u>	<u>\$ 706,499.00</u>	<u>\$16,196.30</u>	<u>\$ 79,306.23</u>

Budget Results

Net Expenditures Under Budget	<u>\$67,378.81</u>
Net Expenditures Under Budget	\$67,378.81
Balance Unencumbered 7/1/45 Over Budget	8,932.60
Balance Encumbered 7/1/45 Over Budget	4,542.20
	<u>\$80,853.61</u>
Disposed of By:	
Revenue Under Budget	\$18,335.05
Transfers To:	
Bureau of Health—Administration	10,150.00
Veterans Affairs	21,000.00
Board and Care of Neglected Children	653.68
Aid to the Blind	10,989.50
Aid to Dependent Children	13,157.72
1944-45 Encumbrances Liquidated	4,268.88
Balance Carried 6/30/46 Over Budget—(Federal Funds)	2,298.78
	<u>\$80,853.61</u>

DEPARTMENT OF HEALTH AND WELFARE
Aid to Dependent Children
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 18,394.09	\$	\$18,394.09	\$
Appropriation	438,000.00	438,000.00		
Departmental Revenue	695,263.05	692,004.00	3,259.05	
Total Available	<u>\$1,151,657.14</u>	<u>\$1,130,004.00</u>	<u>\$21,653.14</u>	<u>\$</u>
Expenditures:				
Grants, Subsidies, and Pensions	\$1,207,143.00	\$1,130,004.00	\$77,139.00	\$
Total Expenditures	<u>\$1,207,143.00</u>	<u>\$1,130,004.00</u>	<u>\$77,139.00</u>	<u>\$</u>

Budget Results

Net Expenditures Over Budget	<u>\$77,139.00</u>
Financed By:	
Revenue Over Budget	\$3,259.05
Transfer from:	
Bureau of Health—Admin.	33,472.29
Dept. of Health and Welfare—Admin.	13,157.72
Education of the Blind	4,058.10
Services for the Blind	2,579.34
Rehabilitation	2,218.41
Balance 7/1/45 Over Budget	18,394.09
	<u>\$77,139.00</u>

DEPARTMENT OF HEALTH AND WELFARE
Board and Care of Neglected Children
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 526,275.00	\$ 526,275.00	\$ 9,125.38	\$
Transfer from Contingent Account	*9,125.38			
Total Available	\$ 535,400.38	\$ 526,275.00	\$ 9,125.38	\$
Expenditures:				
Contractual Services	\$ 4,533.75	\$ 3,975.00	\$ 558.75	\$
Commodities	203.64	200.00	3.64	
Grants, Subsidies, and Pensions	558,983.25	522,100.00	36,883.25	
Capital Expenditures	33.65		33.65	
Total Expenditures	\$ 563,754.29	\$ 526,275.00	\$37,479.29	\$

Budget Results

Net Expenditures Over Budget \$37,479.29

Financed By:

Transfers from:

Contingent Account	\$9,125.38
Dept. of Health and Welfare Admin.	653.68
Burial of Soldiers, Sailors, and Their Widows	600.00
Support of Dependent Soldiers and Sailors	3,064.49
Examination and Commitment of the Insane	325.60
Special Pensions	12,624.80
Old Age Assistance Burial	11,085.34

\$37,479.29

*Transfer from the Contingent Account to maintain program levels for the year.

DEPARTMENT OF HEALTH AND WELFARE
Burial of Soldiers, Sailors, and Their Widows
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,000.00	\$ 1,000.00		
Total Available	\$ 1,000.00	\$ 1,000.00		
Expenditures:				
Commodities	\$	\$ 1,000.00	\$	\$ 1,000.00
Grants, Subsidies, and Pensions	400.00		400.00	
Total Expenditures	\$ 400.00	\$ 1,000.00	\$ 400.00	\$ 1,000.00

Budget Results

Net Expenditures Under Budget \$600.00

Disposed of By:

Transfer to Board and Care of Neglected Children

\$600.00

DEPARTMENT OF HEALTH AND WELFARE
Education of the Blind
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 25,000.00	\$ 25,000.00		
Total Available	\$ 25,000.00	\$ 25,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 20,941.90	\$ 25,000.00	\$	\$ 4,058.10
Total Expenditures	\$ 20,941.90	\$ 25,000.00	\$	\$ 4,058.10

Budget Results

Net Expenditures Under Budget \$4,058.10

Disposed of By:

Transfer to Aid to Dependent Children

\$4,058.10

DEPARTMENT OF HEALTH AND WELFARE
Examination and Commitment of the Insane
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 500.00	\$ 500.00		
Total Available	\$ 500.00	\$ 500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 174.40	\$ 500.00	\$	\$ 325.60
Total Expenditures	\$ 174.40	\$ 500.00	\$	\$ 325.60

Budget Results

Net Expenditures Under Budget	<u>\$325.60</u>
Disposed of By:	
Transfer to Board and Care of Neglected Children	<u>\$325.60</u>

DEPARTMENT OF HEALTH AND WELFARE
Public and Private Hospitals
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 288,000.00	\$ 288,000.00		
Total Available	\$ 288,000.00	\$ 288,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 288,000.00	\$ 288,000.00		
Total Expenditures	\$ 288,000.00	\$ 288,000.00		

DEPARTMENT OF HEALTH AND WELFARE
Jefferson Relief Camp
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 3,800.00	\$	\$ 3,800.00	\$
Balance Forward—Encumbered	1,836.52		1,836.52	
Appropriation	60,000.00	60,000.00		
Departmental Revenue	5,720.92	2,880.00	2,840.92	
Total Available	\$ 71,357.44	\$ 62,880.00	\$ 8,477.44	\$
Expenditures:				
Personal Services	\$ 16,570.87	\$ 15,215.00	\$ 1,355.87	\$
Contractual Services	15,184.03	11,105.00	4,079.03	
Commodities	29,457.60	32,860.00		3,402.40
Grants, Subsidies, and Pensions	16.45		16.45	
Capital Expenditures	8,669.61	3,700.00	4,969.61	
Total Expenditures	\$ 69,898.56	\$ 62,880.00	\$10,420.96	\$ 3,402.40
1944-45 Encumbrances Liquidated	1,458.88		1,458.88	
Total	\$ 71,357.44	62,880.00	\$11,879.84	\$ 3,402.40

Budget Results

Net Expenditures Over Budget	<u>\$7,018.56</u>
Net Expenditures Over Budget	\$7,018.56
1944-45 Encumbrances Liquidated	1,458.88
	<u>\$8,477.44</u>
Financed By:	
Revenue Over Budget	\$2,840.92
Balance 7/1/45 Unencumbered Over Budget	3,800.00
Balance 7/1/45 Encumbered Over Budget	1,836.52
	<u>\$8,477.44</u>

DEPARTMENT OF HEALTH AND WELFARE

General Relief

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$	\$ 10,000.00		\$ 10,000.00
Balance Forward—Encumbered	5,000.00		5,000.00	
Appropriation	400,000.00	400,000.00		
Departmental Revenue	48.00		48.00	
Total Available	\$ 405,048.00	\$ 410,000.00	\$ 5,048.00	\$ 10,000.00
Expenditures:				
Contractual Services	\$ 65.58	\$ 3,000.00	\$	\$ 2,934.42
Grants, Subsidies, and Pensions	360,849.42	397,000.00		36,150.58
Total Expenditures	\$ 360,915.00	\$ 400,000.00	\$	\$ 39,085.00
1944-45 Encumbrances Liquidated	4,606.05		4,606.05	
Unexpended Balance Carried Forward		10,000.00		10,000.00
Total	\$ 365,521.05	\$ 410,000.00	\$ 4,606.05	\$ 49,085.00

Budget Results

Net Expenditures Under Budget	<u>\$39,085.00</u>
Net Expenditures Under Budget	\$39,085.00
Revenue Over Budget	48.00
Balance 7/1/45 Encumbered Over Budget	5,000.00
Balance Carried 6/30/46 Under Budget	10,000.00
	<u>\$54,133.00</u>
Disposed of By:	
Transfer to:	
Passamaquoddy Indians	\$7,402.31
Penobscot Indians	1,994.26
World War Relief	3,325.15
Old Age Assistance	26,805.23
1944-45 Encumbrances Liquidated	4,606.05
Balance 7/1/45 Unencumbered not Carried	10,000.00
	<u>\$54,133.00</u>

DEPARTMENT OF HEALTH AND WELFARE

Passamaquoddy Indians

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 60,000.00	\$ 60,000.00		\$
Departmental Revenue	2,611.40	995.00	1,616.40	
Total Available	\$ 62,611.40	\$ 60,995.00	\$ 1,616.40	\$
Expenditures:				
Personal Services	\$ 14,156.36	\$ 14,220.00	\$	\$ 63.64
Contractual Services	2,566.04	3,785.00		1,218.96
Commodities	5,987.91	5,540.00	447.91	
Grants, Subsidies, and Pensions	47,226.03	37,175.00	10,051.03	
Capital Expenditures	77.37	275.00		197.63
Total Expenditures	\$ 70,013.71	\$ 60,995.00	\$10,498.94	\$ 1,480.23

Budget Results

Net Expenditures Over Budget	<u>\$9,018.71</u>
Financed By:	
Revenue Over Budget	\$1,616.40
Transfer from General Relief	7,402.31
	<u>\$9,018.71</u>

DEPARTMENT OF HEALTH AND WELFARE

Penobscot Indians

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 46,200.00	\$ 46,200.00	\$	\$
Departmental Revenue	1,321.74	520.00	801.74	
Total Available	\$ 47,521.74	\$ 46,720.00	\$ 801.74	\$
Expenditures:				
Personal Services	\$ 7,626.02	\$ 7,400.00	\$ 226.02	\$
Contractual Services	5,274.75	3,930.00	1,344.75	
Commodities	2,754.31	3,730.00		975.69
Grants, Subsidies, and Pensions	33,860.92	31,510.00	2,350.92	
Capital Expenditures		150.00		150.00
Total Expenditures	\$ 49,516.00	\$ 46,720.00	\$ 3,921.69	\$ 1,125.69

Budget Results

Net Expenditures Over Budget		<u>\$2,796.00</u>
Financed By:		
Revenue Over Budget	\$ 801.74	
Transfer from General Relief	1,994.26	
		<u>\$2,796.00</u>

DEPARTMENT OF HEALTH AND WELFARE

Special Pensions

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 71,532.00	\$ 71,532.00		
Total Available	\$ 71,532.00	\$ 71,532.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 58,907.20	\$ 71,532.00	\$	\$ 12,624.80
Total Expenditures	\$ 58,907.20	\$ 71,532.00	\$	\$ 12,624.80

Budget Results

Net Expenditures Under Budget	<u>\$12,624.80</u>
Disposed of By:	
Transfer to Board and Care of Neglected Children	<u>\$12,624.80</u>

DEPARTMENT OF HEALTH AND WELFARE
Services for the Blind
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 525.00	\$	\$ 525.00	\$
Appropriation	7,745.00	7,745.00		
Departmental Revenue	59.08		59.08	
Total Available	\$ 8,329.08	\$ 7,745.00	\$ 584.08	
Expenditures:				
Contractual Services	\$ 1,918.32	\$ 3,320.00	\$	\$ 1,401.68
Commodities	763.22	1,625.00		861.78
Grants, Subsidies, and Pensions	2,802.26	2,550.00	252.26	
Capital Expenditures	65.94	250.00		184.06
Total Expenditures	\$ 5,549.74	\$ 7,745.00	\$ 252.26	\$ 2,447.52
1944-45 Encumbrances Liquidated	—0—			
Total	\$ 5,549.74	\$ 7,745.00	\$ 252.26	\$ 2,447.52

Budget Results

Net Expenditures Under Budget		\$2,195.26
Net Expenditures Under Budget	\$2,195.26	
Revenue Over Budget	59.08	
Balance 7/1/45 Encumbered Over Budget	525.00	
		<u>\$2,779.34</u>
Disposed of By:		
Transfers to:		
Working Capital Fund	\$200.00	
Aid to Dependent Children	2,579.34	
		<u>\$2,779.34</u>

DEPARTMENT OF HEALTH AND WELFARE
Rehabilitation of the Blind
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 1,368.32	\$	\$ 1,368.32	\$
Appropriation	4,000.00	4,000.00		
Federal Grants	3,641.37	4,000.00		358.63
Total Available	\$ 9,009.69	\$ 8,000.00	\$ 1,368.32	\$ 358.63
Expenditures:				
Personal Services	\$ 7.20	\$	\$ 7.20	\$
Contractual Services	194.60		194.60	
Grants, Subsidies, and Pensions	3,364.38	8,000.00		4,635.62
Total Expenditures	\$ 3,566.18	\$ 8,000.00	\$ 201.80	\$ 4,635.62

Budget Results

Net Expenditures Under Budget		\$4,433.82
Net Expenditures Under Budget	\$ 4,433.82	
Balance 7/1/45 Over Budget	1,368.32	
		<u>\$5,802.14</u>
Disposed of By:		
Revenue Under Budget	\$ 358.63	
Transfer to Aid to Dependent Children	2,218.41	
Balance Carried 6/30/46 Over Budget	3,225.10	
		<u>\$5,802.14</u>

DEPARTMENT OF HEALTH AND WELFARE
Support of Dependents of Soldiers and Sailors
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 38,000.00	\$ 38,000.00		
Total Available	\$ 38,000.00	\$ 38,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 34,935.51	\$ 38,000.00	\$	\$ 3,064.49
Total Expenditures	\$ 34,935.51	\$ 38,000.00	\$	\$ 3,064.49

Budget Results

Net Expenditures Under Budget	<u>\$3,064.49</u>
Disposed of By:	
Transfer to Board and Care of Neglected Children	<u>\$3,064.49</u>

DEPARTMENT OF HEALTH AND WELFARE
World War Assistance
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 100,000.00	\$ 100,000.00	\$	\$
Transfer from Contingent Account	*78,893.85		78,893.85	
Total Available	\$ 178,893.85	\$ 100,000.00	\$78,893.85	\$
Expenditures:				
Contractual Services	\$ 81.00	\$	\$ 81.00	\$
Grants, Subsidies, and Pensions	182,138.00	100,000.00	82,138.00	
Total Expenditures	\$ 182,219.00	\$ 100,000.00	\$82,219.00	\$

Budget Results

Net Expenditures Over Budget	<u>\$82,219.00</u>
Financed By:	
Transfer from:	
Contingent Account	\$78,893.85
General Relief	3,325.15
	<u>\$82,219.00</u>

*Transfer from Contingent Account necessary to maintain work program levels for year.

DEPARTMENT OF HEALTH AND WELFARE

Old Age Assistance

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 195,286.71	\$ 36,808.00	\$232,094.71	\$
Appropriation	2,639,536.00	2,639,536.00		
Federal Funds	2,470,353.00	2,676,333.00		205,980.00
Departmental Revenue	56,263.55	40,000.00	16,263.55	
Total Available	\$5,361,439.26	\$5,319,061.00	\$248,358.26	\$ 205,980.00
Expenditures:				
Contractual Services	\$ 434.00	\$	\$ 434.00	\$
Grants, Subsidies, and Pensions	5,387,810.49	5,319,061.00	68,749.49	
Total Expenditures	\$5,388,244.49	\$5,319,061.00	\$ 69,183.49	\$

Budget Results

Net Expenditures Over Budget		<u>\$69,183.49</u>
Net Expenditures Under Budget	\$69,183.49	
Revenue Under Budget	189,716.45	
		<u>\$258,899.94</u>
Financed By:		
Balance 7/1/45 Over Budget	\$232,094.71	
Transfer from General Relief	26,805.23	
		<u>\$258,899.94</u>

DEPARTMENT OF HEALTH AND WELFARE

Old Age Assistance—Burials

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 65,000.00	\$ 65,000.00	\$	\$
Departmental Revenue	100.00		\$ 100.00	
Total Available	\$ 65,100.00	\$ 65,000.00	\$ 100.00	\$
Expenditures:				
Grants, Subsidies, and Pensions	\$ 54,014.66	\$ 65,000.00	\$	\$ 10,985.34
Total Expenditures	\$ 54,014.66	\$ 65,000.00	\$	\$ 10,985.34

Budget Results

Net Expenditures Under Budget		<u>\$10,985.34</u>
Net Expenditures Under Budget	\$10,985.34	
Revenue Over Budget	100.00	
		<u>\$11,085.34</u>
Disposed of By:		
Transfer to Board and Care of Neglected Children		<u>\$11,085.34</u>

STATE HISTORIAN
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered Appropriation	\$ 774.43 500.00	\$ 1,040.00 500.00	\$	\$ 265.57
Total Available	\$ 1,274.43	\$ 1,540.00	\$	\$ 265.57
Expenditures:				
Contractual Services	\$ 556.91	\$ 1,505.00	\$	\$ 948.09
Commodities		35.00		35.00
Total Expenditures	\$ 556.91	\$ 1,540.00	\$	\$ 983.09

Budget Results

Net Expenditures Under Budget	<u>\$983.09</u>
Disposed of By:	
Balance 7/1/45 Unencumbered—Under Budget	\$265.57
Balance 6/30/46 Carried Forward Over Budget	717.52
	<u>\$983.09</u>

INDUSTRIAL ACCIDENT COMMISSION
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 63,500.00	\$ 63,500.00		
Total Expenditures	\$ 63,500.00	\$ 63,500.00		
Expenditures:				
Personal Services	\$ 44,398.21	\$ 46,248.00	\$	\$ 1,849.79
Contractual Services	5,159.68	9,255.00		4,095.32
Commodities	1,788.69	2,350.00		561.31
Grants, Subsidies, and Pensions		4,847.00		4,847.00
Capital Expenditures	707.53	800.00		92.47
Total Expenditures	\$ 52,054.11	\$ 63,500.00	\$	\$ 11,445.89

Budget Results

Net Expenditures Under Budget	<u>\$11,445.89</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$11,445.89</u>

DEPARTMENT OF INSTITUTIONAL SERVICE
Administration
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 17,659.00	\$ 17,659.00		
Total Available	\$ 17,659.00	\$ 17,659.00		
Expenditures:				
Personal Services	\$ 11,728.67	\$ 14,163.00	\$	\$ 2,434.33
Contractual Services	3,120.42	2,796.00	324.42	
Commodities	286.54	400.00		113.46
Capital Expenditures	1,768.65	300.00	1,468.65	
Total Expenditures	\$ 16,904.28	\$ 17,659.00	\$ 1,793.07	\$ 2,547.79

Budget Results

Net Expenditures Under Budget	<u>\$754.72</u>
Disposed of By:	
Transfer to Maine State Prison—Operations	\$ 54.72
Balance Lapsed to General Fund	700.00
	<u>\$754.72</u>

DEPARTMENT OF INSTITUTIONAL SERVICE
Emergency Tuberculosis Service
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 51,000.00	\$ 51,000.00		
Total Available	\$ 51,000.00	\$ 51,000.00		
Expenditures:				
Contractual Services	\$ 16,619.70	\$ 51,000.00	\$	\$ 34,380.30
Commodities	13.00		13.00	
Total Expenditures	\$ 16,632.70	\$ 51,000.00	\$ 13.00	\$ 34,380.30

Budget Results

Net Expenditures Under Budget	<u>\$34,367.30</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$34,367.30</u>

DEPARTMENT OF INSTITUTIONAL SERVICE
Parole Board
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 14,229.00	\$ 14,229.00		
Total Available	\$ 14,229.00	\$ 14,229.00		
Expenditures:				
Personal Services	\$ 6,062.00	\$ 7,709.00	\$	\$ 1,647.00
Contractual Services	6,908.01	6,520.00	388.01	
Commodities	25.87		25.87	
Total Expenditures	\$ 12,995.88	\$ 14,229.00	\$ 413.88	\$ 1,647.00

Budget Results

Net Expenditures Under Budget	<u>\$1,233.12</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,233.12</u>

AUGUSTA STATE HOSPITAL

Institutional Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 663,000.00	\$ 663,000.00	\$	\$
Institutional Revenue	3,523.93	4,496.00		972.07
Total Available	\$ 666,523.93	\$ 667,496.00	\$	\$ 972.07
Expenditures:				
Personal Services	\$ 312,854.48	\$ 369,128.00	\$	\$ 56,273.52
Contractual Services	44,250.55	51,660.00		7,409.45
Commodities	259,544.96	225,251.00	28,293.96	
Grants, Subsidies, and Pensions	840.00	1,100.00		260.00
Capital Expenditures	16,885.50	20,357.00		3,471.50
Total Expenditures	\$ 628,375.49	\$ 667,496.00	\$28,293.96	\$ 67,414.47

Budget Results

Net Expenditures Under Budget	\$39,120.51
Disposed of By:	
Revenue Under Budget	\$ 972.07
Transfers to:	
Military and Naval Children's Home	5,326.02
Bangor State Hospital	13,941.78
Maine State Prison	18,880.64
	\$39,120.51

BANGOR STATE HOSPITAL

Institutional Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 556,000.00	\$ 556,000.00	\$	\$
Institutional Revenue	3,406.85	2,609.00	797.85	
Total Available	\$ 559,406.85	\$ 558,609.00	\$ 797.85	\$
Expenditures:				
Personal Services	\$ 276,396.36	\$ 267,389.00	\$ 9,007.36	\$
Contractual Services	36,951.31	33,734.00	3,217.31	
Commodities	248,471.08	219,031.00	29,440.08	
Grants, Subsidies, and Pensions	477.77	575.00		97.23
Capital Expenditures	11,052.11	37,880.00		26,827.89
Total Expenditures	\$ 573,348.63	\$ 558,609.00	\$41,664.75	\$ 26,925.12

Budget Results

Net Expenditures Over Budget	\$14,739.63
Financed By:	
Revenue Over Budget	\$797.85
Transfer from Augusta State Hospital	13,941.78
	\$14,739.63

STATE SCHOOL FOR BOYS
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 140,000.00	\$ 140,000.00		\$
Institutional Revenue	6,526.93	10.00	\$ 6,516.93	
Transfer from Contingent Account	*5,000.00		5,000.00	
Total Available	\$ 151,526.93	\$ 140,010.00	\$11,516.93	\$
Expenditures:				
Personal Services	\$ 53,407.17	\$ 58,541.00	\$	\$ 5,133.83
Contractual Services	32,312.04	27,769.00	4,543.04	
Commodities	51,613.08	43,125.00	8,488.08	
Grants, Subsidies, and Pensions	395.49		395.49	
Capital Expenditures	10,017.15	10,575.00		557.85
Total Expenditures	\$ 147,744.93	\$ 140,010.00	\$13,426.61	\$ 5,691.68

Budget Results

Net Expenditures Over Budget	<u>\$7,734.93</u>
Net Expenditures Over Budget	\$7,734.93
Balance 6/30/46 Carried Forward—Over Budget	3,782.00
	<u>\$11,516.93</u>
Financed By:	
Revenue Over Budget	\$6,516.93
Transfer from Contingent Account	5,000.00
	<u>\$11,516.93</u>

*Transfer from Contingent Account to cover compensation payments.

CENTRAL MAINE SANATORIUM
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 275,000.00	\$ 275,000.00		\$
Institutional Revenue	4,778.88	3,836.00	\$ 942.88	
Total Available	\$ 279,778.88	\$ 278,836.00	\$ 942.88	\$
Expenditures:				
Personal Services	\$ 127,433.07	\$ 109,875.00	\$17,558.07	\$
Contractual Services	32,511.92	32,859.00		347.08
Commodities	101,650.72	106,948.00		5,297.28
Grants, Subsidies, and Pensions	43.50		43.50	
Capital Expenditures	5,033.35	29,154.00		24,120.65
Total Expenditures	\$ 266,672.56	\$ 278,836.00	\$17,601.57	\$ 29,765.01

Budget Results

Net Expenditures Under Budget	<u>\$12,163.44</u>
Net Expenditures Under Budget	\$12,163.44
Revenue Over Budget	942.88
	<u>\$13,106.32</u>
Disposed of By:	
Transfer to Maine State Prison	<u>\$13,106.32</u>

MAINE SCHOOL FOR THE DEAF

Institutional Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 61,425.00	\$ 61,425.00	\$	\$
Institutional Revenue	5,000.00	1,500.00	3,500.00	
Total Available	\$ 66,425.00	\$ 62,925.00	\$ 3,500.00	
Expenditures:				
Personal Services	\$ 40,399.58	\$ 40,170.00	\$ 229.58	\$
Contractual Services	6,454.62	6,680.00		225.38
Commodities	14,273.95	14,975.00		701.05
Capital Expenditures	397.84	1,100.00		702.16
Total Expenditures	\$ 61,525.99	\$ 62,925.00	\$ 229.58	\$ 1,628.59

Budget Results

Net Expenditures Under Budget		\$1,399.01
Net Expenditures Under Budget	\$1,399.01	
Revenue Over Budget	3,500.00	
	<u>4,899.01</u>	
Disposed of By:		
Transfer to Military and Naval Children's Home		<u>\$4,899.01</u>

STATE SCHOOL FOR GIRLS

Institutional Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 140,000.00	\$ 140,000.00	\$	\$
Institutional Revenue	2,269.89	2,388.00		118.11
Transfer from Contingent Account	*7,000.00		7,000.00	
Total Available	\$ 149,269.89	\$ 142,388.00	\$ 7,000.00	\$ 118.11
Expenditures:				
Personal Services	\$ 57,552.70	\$ 55,281.00	\$ 2,271.70	\$
Contractual Services	22,140.41	34,844.00		12,703.59
Commodities	49,660.99	46,038.00	3,622.99	
Grants, Subsidies, and Pensions	253.00		253.00	
Capital Expenditures	14,490.43	6,225.00	8,265.43	
Total Expenditures	\$144,097.53	\$ 142,388.00	\$14,413.12	\$ 12,703.59

Budget Results

Net Expenditures Over Budget		\$1,709.53
Net Expenditures Over Budget	\$1,709.53	
Revenue Under Budget	118.11	
Transfers to:		
Maine State Prison	3,727.28	
Western Maine Sanatorium	1,445.08	
	<u>\$7,000.00</u>	
Financed By:		
Transfer from Contingent Account		<u>\$7,000.00</u>

*Transfers from the Contingent Account to cover salary increases (\$6,500.00) and repairs (\$500.00).

STATE REFORMATORY FOR MEN

Institutional Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 120,000.00	\$ 120,000.00	\$	\$
Institutional Revenue	5,617.66	2,545.00	3,072.66	
Total Available	\$ 125,617.66	\$ 122,545.00	\$ 3,072.66	\$
Expenditures:				
Personal Services	\$ 40,981.40	\$ 40,975.00	\$ 6.40	\$
Contractual Services	25,929.43	27,930.00		2,000.57
Commodities	42,457.40	34,840.00	7,617.40	
Grants, Subsidies, and Pensions	78.81		78.81	
Capital Expenditures	16,170.62	18,800.00		2,629.38
Total Expenditures	\$ 125,617.66	\$ 122,545.00	\$ 7,702.61	\$ 4,629.95

Budget Results

Net Expenditures Over Budget	\$3,072.66
Financed By:	
Revenue Over Budget	\$3,072.66

MILITARY AND NAVAL CHILDREN'S HOME

Institutional Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 27,500.00	\$ 27,500.00	\$	\$
Institutional Revenue	540.87	480.00	60.87	
Transfer from Contingent Account	*1,100.00		1,100.00	
Total Available	\$ 29,140.87	\$ 27,980.00	\$ 1,160.87	\$
Expenditures:				
Personal Services	\$ 13,638.27	\$ 12,672.00	\$ 966.27	\$
Contractual Services	4,604.69	3,272.00	1,332.69	
Commodities	17,435.15	10,589.00	6,846.15	
Grants, Subsidies, and Pensions	731.67	670.00	61.67	
Capital Expenditures	2,956.12	777.00	2,179.12	
Total Expenditures	\$ 39,365.90	\$ 27,980.00	\$11,385.90	\$

Budget Results

Net Expenditures Over Budget	\$11,385.90
Financed By:	
Revenue Over Budget	\$ 60.87
Transfers from:	
Contingent Account	1,100.00
Maine School for the Deaf	4,899.01
Augusta State Hospital	5,326.02
	\$11,385.90

*Transfer from Contingent Account to cover salary increases.

NORTHERN MAINE SANATORIUM
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 145,000.00	\$ 145,000.00	\$	\$
Institutional Revenue	4,325.05	3,000.00	1,325.05	
Transfer from Contingent Account	*5,200.00		5,200.00	
Total Available	\$ 154,525.05	\$ 148,000.00	\$ 6,525.05	\$
Expenditures:				
Personal Services	\$ 75,402.72	\$ 73,985.00	\$ 1,417.72	\$
Contractual Services	18,728.29	12,489.00	6,239.29	
Commodities	56,271.32	53,470.00	2,801.32	
Capital Expenditures	4,122.72	8,056.00		3,933.28
Total Expenditures	\$ 154,525.05	\$ 148,000.00	\$10,458.33	\$ 3,933.28

Budget Results

Net Expenditures Over Budget	<u>\$6,525.05</u>
Financed By:	
Revenue Over Budget	\$1,325.05
Transfer from Contingent Account	<u>5,200.00</u>
	<u>\$6,525.05</u>

*Transfer from Contingent Account to cover salary increases.

POWNL STATE SCHOOL
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 465,000.00	\$ 465,000.00	\$	\$
Institutional Revenue	12,913.73	4,655.00	8,258.73	
Transfer from Contingent Account	*18,819.00		18,819.00	
Total Available	\$ 496,732.73	\$ 469,655.00	\$27,077.73	\$
Expenditures:				
Personal Services	\$ 208,390.84	\$ 249,423.00	\$	\$ 41,032.16
Contractual Services	33,943.33	13,135.00	20,808.33	
Commodities	236,556.35	204,998.00	31,558.35	
Grants, Subsidies, and Pensions	340.00		340.00	
Capital Expenditures	14,070.15	2,099.00	11,971.15	
Total Expenditures	\$ 493,300.67	\$ 469,655.00	\$64,677.83	\$ 41,032.16

Budget Results

Net Expenditures Over Budget	<u>\$23,645.67</u>
Net Expenditures Over Budget	\$23,645.67
Transfer to Maine State Prison	<u>3,432.06</u>
	<u>\$27,077.73</u>
Financed By:	
Revenue Over Budget	\$ 8,258.73
Transfer from Contingent Account	<u>18,819.00</u>
	<u>\$27,077.73</u>

*Transfer from Contingent Account to cover salary increases.

MAINE STATE PRISON
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 200,000.00	\$ 200,000.00	\$	\$
Institutional Revenue	28,761.83	23,428.00	5,333.83	
Transfer from Contingent Account	*30,000.00		30,000.00	
Total Available	\$ 258,761.83	\$ 223,428.00	\$35,333.83	\$
Expenditures:				
Personal Services	\$ 106,944.62	\$ 98,589.00	\$ 8,355.62	\$
Contractual Services	34,937.11	32,566.00	2,371.11	
Commodities	123,050.60	89,348.00	33,702.60	
Grants, Subsidies, and Pensions	28.05		28.05	
Capital Expenditures	5,319.00	2,925.00	2,394.00	
Charges to Asset and Liability Accts.	1,438.86		1,438.86	
Total Expenditures	\$ 271,718.24	\$ 223,428.00	\$48,290.24	\$

Budget Results

Net Expenditures Over Budget	<u>\$48,290.24</u>
Net Expenditures Over Budget	\$48,290.24
Balance 6/30/46 Carried forward—Over Budget	30,000.00
	<u>\$78,290.24</u>

Financed By:

Revenue Over Budget	\$ 5,333.83
Transfers from:	
Contingent Account	30,000.00
Department of Institutional Service—Admin.	54.72
Augusta State Hospital	18,880.64
Central Maine Sanatorium	13,106.32
Pownal State School	3,432.06
State School for Girls	3,727.28
State Reformatory for Women	3,755.39
	<u>\$78,290.24</u>

*Transfer from Contingent Account to cover expense of construction and repairs to wall.

WESTERN MAINE SANATORIUM
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 180,000.00	\$ 180,000.00	\$	\$
Institutional Revenue	6,082.96	6,421.00		338.04
Total Available	\$ 186,082.96	\$ 186,421.00	\$	\$ 338.04
Expenditures:				
Personal Services	\$ 107,526.76	\$ 110,000.00	\$	\$ 2,473.24
Contractual Services	15,920.56	16,697.00		776.44
Commodities	62,314.05	55,366.00	6,948.05	
Grants, Subsidies, and Pensions	50.54	100.00		49.46
Capital Expenditures	1,716.13	4,258.00		2,541.87
Total Expenditures	\$ 187,528.04	\$ 186,421.00	\$ 6,948.05	\$ 5,841.01

Budget Results

Net Expenditures Over Budget	<u>\$1,107.04</u>
Net Expenditures Over Budget	\$1,107.04
Revenue Under Budget	338.04
	<u>\$1,445.08</u>

Financed By:

Transfer from State School for Girls	<u>\$1,445.08</u>
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STATE REFORMATORY FOR WOMEN
Institutional Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 127,000.00	\$ 127,000.00	\$	\$
Institutional Revenue	1,036.75	918.00	118.75	
Transfer from Contingent Account	*2,395.00		2,395.00	
Total Available	\$ 130,431.75	\$ 127,918.00	\$ 2,513.75	
Expenditures:				
Personal Services	\$ 47,685.94	\$ 48,052.00	\$	\$ 366.06
Contractual Services	22,027.68	19,506.00	2,521.68	
Commodities	36,897.66	35,333.00	1,564.66	
Grants, Subsidies, and Pensions	44.00		44.00	
Capital Expenditures	10,786.85	25,027.00		14,240.15
Total Expenditures	\$ 117,442.13	\$ 127,918.00	\$ 4,130.34	\$ 14,606.21

Budget Results

Net Expenditures Under Budget:		\$10,475.87
Net Expenditures Under Budget		\$10,475.87
Revenue Over Budget		118.75
Transfer from Contingent Account		2,395.00
		<u>\$12,989.62</u>
Disposed of By:		
Transfer to Maine State Prison		\$3,755.39
Balance 6/30/46 Carried Forward— Over Budget		7,000.00
Balance 6/30/46 Lapsed to General Fund		2,234.23
		<u>\$12,989.62</u>

*Transfer from Contingent Account to cover salary increases.

DEPARTMENT OF INSURANCE
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 368.97	\$	\$ 368.97	\$
Appropriation	21,800.00	21,800.00		
Total Available	\$ 22,168.97	\$ 21,800.00	\$ 368.97	\$
Expenditures:				
Personal Services	\$ 15,313.84	\$ 17,468.00	\$	\$ 2,154.16
Contractual Services	3,631.80	3,782.00		150.20
Commodities	388.25	450.00		61.75
Capital Expenditures	1,518.09	100.00	1,418.09	
Total Expenditures	\$ 20,851.98	\$ 21,800.00	\$ 1,418.09	\$ 2,366.11
1944-45 Encumbrances Liquidated	363.80		363.80	
Total	\$ 21,215.78	\$ 21,800.00	\$ 1,781.89	\$ 2,366.11

Budget Results

Net Expenditures Under Budget		\$948.02
Net Expenditures Under Budget		\$948.02
Balance 7/1/45 Encumbered— Over Budget		368.97
		<u>\$1,316.99</u>
Disposed of By:		
1944-45 Encumbrances Liquidated		\$363.80
Balance Lapsed to General Fund		953.19
		<u>\$1,316.99</u>

COMMISSION FOR INTERSTATE COOPERATION

Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 2,000.00	\$ 2,000.00		
Total Available	\$ 2,000.00	\$ 2,000.00		
Expenditures:				
Contractual Services	\$ 1,788.81	\$ 2,000.00	\$	\$ 211.19
Total Expenditures	\$ 1,788.81	\$ 2,000.00	\$	\$ 211.19

Budget Results

Net Expenditures Under Budget	\$211.19
Disposed of By:	
Balance Lapsed to General Fund	\$211.19

LABOR AND INDUSTRY

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 29,000.00	\$ 29,000.00	\$	\$
Transfer from Contingent Account	*500.00		\$ 500.00	
Total Available	\$ 29,500.00	\$ 29,000.00	\$ 500.00	\$
Expenditures:				
Personal Services	\$ 22,969.22	\$ 21,550.00	\$ 1,419.22	\$
Contractual Services	6,018.83	6,650.00		631.17
Commodities	387.13	500.00		112.87
Capital Expenditures	106.83	300.00		193.17
Total Expenditures	\$ 29,482.01	\$ 29,000.00	\$ 1,419.22	\$ 937.21

Budget Results

Net Expenditures Over Budget	\$482.01
Net Expenditures Over Budget	\$482.01
Balance Lapsed to General Fund	17.99
	\$500.00
Financed By:	
Transfer from Contingent Account	\$500.00

*Transfer from Contingent Account to cover salary increase of Commissioner.

LEGISLATIVE
Research Committee
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$ 1,205.00	\$ 725.00	\$ 480.00	\$
Contractual Services	2,522.05	4,243.00		1,720.95
Commodities	62.79	32.00	30.79	
Total Expenditures	\$ 3,789.84	\$ 5,000.00	\$ 510.79	\$ 1,720.95

Budget Results

Net Expenditures Under Budget	<u>\$1,210.16</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,210.16</u>

LEGISLATIVE
Commission to Study the Atlantic Salmon
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$ 800.00	\$ 300.00	\$ 500.00	\$
Contractual Services	548.28	2,200.00		1,651.72
Commodities	15.75		15.75	
Total Expenditures	\$ 1,364.03	\$ 2,500.00	\$ 515.75	\$ 1,651.72
Unexpended Balance Forward	3,635.97	2,500.00	1,135.97	
Total	\$ 5,000.00	\$ 5,000.00	\$ 1,651.72	\$ 1,651.72

Budget Results

Net Expenditures Under Budget	<u>\$1,651.72</u>
Disposed of By:	
Balance 6/30/46 Carried Forward—Over Budget	<u>\$1,651.72</u>

LEGISLATIVE

Recess Committee to Study Pension Laws

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$ 60.00	\$ 350.00	\$	\$ 290.00
Contractual Services	153.99	2,150.00		1,996.01
Total Expenditures	\$ 213.99	\$ 2,500.00	\$	\$ 2,286.01
Unexpended Balance Forward	4,786.01	2,500.00	\$ 2,286.01	
Total	\$ 5,000.00	\$ 5,000.00	\$ 2,286.01	\$ 2,286.01

Budget Results

Net Expenditures Under Budget	\$2,286.01
Disposed of By:	
Balance 6/30/46 Carried Forward—Over Budget	\$2,286.01

LEGISLATIVE

Committee on Technical and Vocational Institutes

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$ 110.00	\$ 450.00	\$	\$ 340.00
Contractual Services	234.17	2,050.00		1,815.83
Total Expenditures	\$ 344.17	\$ 2,500.00	\$	\$ 2,155.83
Unexpended Balance Forward	4,655.83	2,500.00	2,155.83	
Total	\$ 5,000.00	5,000.00	\$ 2,155.83	\$ 2,155.83

Budget Results

Net Expenditures Under Budget	\$2,155.83
Disposed of By:	
Balance 6/30/46 Carried Forward—Over Budget	\$2,155.83

MAINE STATE LIBRARY

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 56,570.00	\$ 56,570.00	\$	\$
Departmental Revenue	534.50		534.50	
Transfer from Contingent Account	*900.00		900.00	
Total Available	\$ 58,004.50	\$ 56,570.00	\$ 1,434.50	\$
Expenditures:				
Personal Services	\$ 24,575.91	\$ 26,219.00	\$	\$ 1,643.09
Contractual Services	6,890.45	7,250.00		359.55
Commodities	14,193.82	13,506.00	687.82	
Grants, Subsidies, and Pensions	9,442.39	9,550.00		107.61
Capital Expenditures	602.37	45.00	557.37	
Total Expenditures	\$ 55,704.94	\$ 56,570.00	\$ 1,245.19	\$ 2,110.25

Budget Results

Net Expenditures Under Budget				\$865.06
Net Expenditures Under Budget			\$ 865.06	
Revenue Over Budget			534.50	
Transfer from Contingent Account			900.00	
				\$2,299.56
Disposed of By:				
Balance Lapsed to General Fund				\$2,299.56

*Transfer from Contingent Account to cover salary increases.

MAINE MARITIME ACADEMY

Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 50,000.00	\$ 50,000.00		
Total Available	\$ 50,000.00	\$ 50,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 50,000.00	\$ 50,000.00		
Total Expenditures	\$ 50,000.00	\$ 50,000.00		

MISCELLANEOUS
Legislative Resolves and Acts
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 44,062.94	\$ 44,062.94		
Total Available	\$ 44,062.94	\$ 44,062.94		
Expenditures:				
Maine Historical Society	\$ 2,500.00	\$ 2,500.00	\$	\$
Copies of The Length and Breadth of Maine		500.00		500.00
Fish Screen at Eagle Lake	745.10	2,500.00		1,754.90
Town of Lincolnville	1,622.09	1,622.09		
Knox Memorial Association	1,000.00	1,000.00		
J. R. Collins		33.90		*33.90
Town of Eastbrook	3,500.00	3,500.00		
Penobscot Tribe of Indians		1,000.00		1,000.00
Guy Brown	1,000.00	1,000.00		
Cornelius E. Conley	3,000.00	3,000.00		
Louis F. Fleming		1,000.00		*1,000.00
Mary Louise Bernier	157.48	157.48		
Town of Salem	547.85	547.85		
Estate of R. Byron Flewelling:				
For Loss of Life	1,500.00	1,500.00		
For Property Damage	3,500.00	3,500.00		
Fishway at Aroostook Falls		1,000.00		1,000.00
Mrs. Doris G. Cummings	309.00	309.00		
Velma Norton	60.00	60.00		
Alphonso S. Dube	100.00	100.00		
Town of Amherst	2,279.93	2,279.93		
Catherine A. Nason	100.00	100.00		
Certain Pauper Claims	16,852.69	16,852.69		
Total Expenditures	\$ 38,774.14	\$ 44,062.94	\$	\$ 5,288.80

Budget Results

Net Expenditures Under Budget	<u>\$5,288.80</u>
Disposed of By:	
Balance 6/30/46 Carried Forward—Over Budget	\$4,254.90
*Balance Lapsed to General Fund	1,033.90
	<u>\$5,288.80</u>

MAINE AERONAUTICS COMMISSION
Augusta State Airport
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 8,000.00	\$ 8,000.00	\$	\$
Departmental Revenue	2,975.88	3,750.00		774.12
Total Available	\$ 10,975.88	\$ 11,750.00	\$	\$ 774.12
Expenditures:				
Personal Services	\$ 7,133.40	\$ 4,940.00	\$ 2,193.40	\$
Other Current Expenditures	3,374.86	6,630.00		3,255.14
Capital Expenditures		180.00		180.00
Total Expenditures	\$ 10,508.26	\$ 11,750.00	\$ 2,193.40	\$ 3,435.14

Budget Results

Net Expenditures Under Budget	<u>\$1,241.74</u>
Disposed of By:	
Revenue Under Budget	\$774.12
Balance Lapsed to General Fund	467.62
	<u>\$1,241.74</u>

STATE PARK COMMISSION
Operation and Maintenance
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 255.78	\$	\$ 255.78	\$
Appropriation	28,000.00	28,000.00		
Departmental Revenue	40.00	100.00		60.00
Total Available	\$ 28,295.78	\$ 28,100.00	\$ 255.78	\$ 60.00
Expenditures:				
Personal Services	\$ 7,223.13	\$ 6,264.00	\$ 959.13	\$
Contractual Services	4,332.61	2,504.00	1,828.61	
Commodities	430.95	335.00	95.95	
Capital Expenditures	186.11	225.00		38.89
Transfer to Land Use Areas	12,433.89	18,772.00		6,338.11
Total Expenditures	\$ 24,606.69	\$ 28,100.00	\$ 2,883.69	\$ 6,377.00
1944-45 Encumbrances Liquidated	255.78		255.78	
Total	\$ 24,862.47	\$ 28,100.00	\$ 3,139.47	\$ 6,377.00

Budget Results

Net Expenditures Under Budget	\$3,493.31
Net Expenditures Under Budget	\$3,493.31
Balance 7/1/45 Forward—Encumbered	255.78
	\$3,749.09
Disposed of By:	
Revenue Under Budget	\$ 60.00
Balance Lapsed to General Fund	3,433.31
1944-45 Encumbrances—Liquidated	255.78
	\$3,749.09

STATE PARK COMMISSION
Military Forts and Reservations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 256.47	\$	\$ 256.47	\$
Appropriation	9,007.00	9,007.00		
Departmental Revenue	1,336.19	223.00	1,113.19	
Total Available	\$ 10,599.66	\$ 9,230.00	\$ 1,369.66	\$
Expenditures:				
Personal Services	\$ 5,061.25	\$ 3,150.00	\$ 1,911.25	\$
Contractual Services	4,093.28	5,464.00		1,370.72
Commodities	216.96	566.00		349.04
Capital Expenditures	1,013.70	50.00	963.70	
Total Expenditures	\$ 10,385.19	\$ 9,230.00	\$ 2,874.95	\$ 1,719.76
1944-45 Encumbrances Liquidated	214.47		214.47	
Total	\$ 10,599.66	\$ 9,230.00	\$ 3,089.42	\$ 1,719.76

Budget Results

Net Expenditures Over Budget	\$1,155.19
Net Expenditures Over Budget	\$1,155.19
1944-45 Encumbrances Liquidated	214.47
	\$1,369.66
Financed By:	
Revenue Over Budget	\$1,113.19
Balance Forward 7/1/45—Encumbered	256.47
	\$1,369.66

BAXTER STATE PARK
Operation and Maintenance
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 4,525.00	\$ 4,525.00	\$	\$
Departmental Revenue	124.55	500.00		375.45
Total Available	\$ 4,649.55	\$ 5,025.00	\$	\$ 375.45
Expenditures:				
Personal Services	\$ 2,300.12	\$ 2,408.00	\$	\$ 107.88
Contractual Services	594.09	642.00		47.91
Commodities	38.51	150.00		111.49
Grants, Subsidies, and Pensions	2.00		2.00	
Capital Expenditures		300.00		300.00
Transfer to Maine Forestry District	1,525.00	1,525.00		
Total Expenditures	\$ 4,459.72	\$ 5,025.00	\$ 2.00	\$ 567.28

Budget Results

Net Expenditures Under Budget	<u>\$565.28</u>
Disposed of By:	
Revenue Under Budget	\$375.45
Balance Lapsed to General Fund	189.83
	<u>\$565.28</u>

STATE PERSONNEL BOARD
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 805.10	\$	\$ 805.10	\$
Appropriation	17,600.00	17,600.00		
Total Available	\$ 18,405.10	\$ 17,600.00	\$ 805.10	\$
Expenditures:				
Personal Services	\$ 13,633.80	\$ 14,196.00	\$	\$ 562.20
Contractual Services	2,354.16	3,004.00		649.84
Commodities	395.78	400.00		4.22
Capital Expenditures	661.58		661.58	
Total Expenditures	\$ 17,045.32	\$ 17,600.00	\$ 661.58	\$ 1,216.26
1944-45 Encumbrances Liquidated	624.00		624.00	
Total	\$ 17,669.32	\$ 17,600.00	\$ 1,285.58	\$ 1,216.26

Budget Results

Net Expenditures Under Budget	<u>\$554.68</u>
Net Expenditures Under Budget	\$554.68
Balance Forward 7/1/45—Encumbered—Over Budget	805.10
	<u>\$1,359.78</u>
Disposed of By:	
1944-45 Encumbrances Liquidated	\$624.00
Balance Lapsed to General Fund	735.78
	<u>\$1,359.78</u>

STATE POLICE
Administration
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 1,653.20	\$	\$ 1,653.20	\$
Appropriation:				
General Fund	45,313.00	45,313.00		
Highway Fund	407,814.00	407,814.00		
Departmental Revenue	3,263.02	3,159.00	104.02	548.48
Total Available	\$ 458,043.22	\$ 456,286.00	\$ 1,757.22	\$ 548.48
Expenditures:				
Personal Services	\$ 244,282.52	\$ 265,380.00	\$	\$21,097.48
Contractual Services	108,598.45	83,615.00	24,983.45	
Commodities	17,306.99	14,934.00	2,372.99	
Grants, Subsidies, and Pensions	13,637.66	30,844.00		17,206.34
Capital Expenditures	45,615.60	60,595.00		14,979.40
Contributions and Transfers (Cost of Accounting Services)	1,095.18	918.00	177.18	
Total Expenditures	\$ 430,536.40	\$ 456,286.00	\$27,533.62	\$53,283.22
1944-45 Encumbrances Liquidated	1,551.20		1,551.20	
Total	\$ 432,087.60	\$ 456,286.00	\$29,084.82	\$53,283.22

Budget Results

Net Expenditures Under Budget	<u>\$25,749.60</u>
Net Expenditures Under Budget	\$25,749.60
Balance 7/1/45 Encumbered—Over Budget	1,653.20
Revenue Over Budget	104.02
	<u>\$27,506.82</u>
Disposed of By:	
1944-45 Encumbrances Liquidated	\$1,551.20
Balance Lapsed to:	
General Fund	2,595.56
Highway Fund	23,360.06
	<u>\$27,506.82</u>

STATE POLICE
Fingerprinting School Children
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00		
Total Available	\$ 10,000.00	\$ 10,000.00		
Expenditures:				
Personal Services	\$ 6,658.80	\$ 5,772.00	\$ 886.80	\$
Contractual Services	1,214.36	1,824.00		609.64
Commodities	33.03	1,100.00		1,066.97
Capital Expenditures	890.36	1,304.00		413.64
Total Expenditures	\$ 8,796.55	\$ 10,000.00	\$ 886.80	\$ 2,090.25

Budget Results

Net Expenditures Under Budget	<u>\$1,203.45</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,203.45</u>

STATE POLICE

Maintenance of State Police Headquarters Building

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,956.00	\$ 5,956.00		
Departmental Revenue	550.00		\$ 550.00	\$
Total Available	\$ 6,506.00	\$ 5,956.00	\$ 550.00	\$
Expenditures:				
Personal Services	\$ 3,288.00	\$ 3,026.00	\$ 262.00	\$
Contractual Services	1,119.09	1,830.00		710.91
Commodities	785.36	1,100.00		314.64
Capital Expenditures	137.00		137.00	
Total Expenditures	\$ 5,329.45	\$ 5,956.00	\$ 399.00	\$ 1,025.55

Budget Results

Net Expenditures Under Budget			\$626.55
Net Expenditures Under Budget			\$626.55
Revenue Over Budget			550.00
			\$1,176.55
Disposed of By:			
Balance Lapsed to Highway Fund			\$1,176.55

STATE POLICE

Establishment of State Police Barracks

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation:				
General Fund	\$ 2,500.00	\$ 2,500.00		
Highway Fund	22,500.00	22,500.00		
Total Available	\$ 25,000.00	\$ 25,000.00		
Expenditures:				
Contractual Services	\$ 316.66	\$	\$ 316.66	\$
Capital Expenditures	3,500.00	25,000.00		21,500.00
Total Expenditures	\$ 3,816.66	\$ 25,000.00	\$ 316.66	\$ 21,500.00

Budget Results

Net Expenditures Under Budget			\$21,183.34
Disposed of By:			
Balance Carried Forward 6/30/46			\$21,183.34

SUPERINTENDENT OF PUBLIC BUILDINGS
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 12,029.73	\$	\$12,029.73	\$
Appropriation	155,800.00	155,800.00		
Departmental Revenue	4,342.33		4,342.33	
Transfer from Contingent Account	*3,150.00		3,150.00	
Total Available	\$ 175,322.06	\$ 155,800.00	\$19,522.06	\$
Expenditures:				
Personal Services	\$ 94,939.77	\$ 93,918.00	\$ 1,021.77	\$
Contractual Services	28,873.82	37,752.00		8,878.18
Commodities	15,208.48	13,900.00	1,308.48	
Grants, Subsidies, and Pensions	505.35		505.35	
Capital Expenditures	24,776.08	10,230.00	14,546.08	
Total Expenditures	\$ 164,303.50	\$ 155,800.00	\$17,381.68	\$ 8,878.18
1944-45 Encumbrances Liquidated	0			
Total	\$ 164,303.50	\$ 155,800.00	\$17,381.68	\$ 8,878.18

Budget Results

Net Expenditures Over Budget				\$8,503.50
Net Expenditures Over Budget			\$ 8,503.50	
Balance Lapsed to General Fund			10,678.09	
Transfer to Staff House			340.47	
				\$19,522.06
Financed By:				
Revenue Over Budget			\$ 4,342.33	
Transfer from Contingent Account			3,150.00	
Balance Forward 7/1/45—Encumbered			12,029.73	
				\$19,522.06

*Transfers from the Contingent Account to cover additional office rental (\$650.00) and purchase of stoker for Vickery-Hill Building (\$2,500.00).

PUBLIC UTILITIES COMMISSION
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 67,800.00	\$ 67,800.00	\$	\$
Departmental Revenue	1,082.75	1,170.00		87.25
Total Available	\$ 68,882.75	\$ 68,970.00	\$	\$ 87.25
Expenditures:				
Personal Services	\$ 54,865.40	\$ 54,170.00	\$ 695.40	\$
Contractual Services	7,002.56	6,100.00	902.56	
Commodities	427.39	700.00		272.61
Grants, Subsidies, and Pensions	7,162.98	7,500.00		337.02
Capital Expenditures		500.00		500.00
Total Expenditures	\$ 69,458.33	\$ 68,970.00	\$ 1,597.96	\$ 1,109.63

Budget Results

Net Expenditures Over Budget				\$488.33
Net Expenditures Over Budget			\$488.33	
Revenue Under Budget			87.25	
				\$575.58
Financed By:				
Transfer from Topographic Mapping				\$575.58

PUBLIC UTILITIES COMMISSION

Topographic Mapping

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward--Unencumbered Appropriation	\$ 3,086.08	\$ 3,500.00	\$ 3,086.08	\$
Total Available	\$ 6,586.08	\$ 3,500.00	\$ 3,086.08	
Expenditures:				
Grants, Subsidies, and Pensions	\$ 139.88	\$ 3,500.00	\$	\$ 3,360.12
Total Expenditures	\$ 139.88	\$ 3,500.00	\$	\$ 3,360.12

Budget Results

Net Expenditures Under Budget		\$3,360.12
Net Expenditures Under Budget		\$3,360.12
Balance Forward 7/1/45—Unencumbered—Over Budget		3,086.08
		\$6,446.20
Disposed of By:		
Transfer to Public Utilities Commission—Operations		\$ 575.58
Balance 6/30/46 Forward—Over Budget		3,771.20
Balance 6/30/46 Lapsed to General Fund		2,099.42
		\$6,446.20

BUREAU OF PURCHASES

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 23,100.00	\$ 23,100.00	\$	\$
Transfer from Contingent Account	*1,487.00		1,487.00	
Total Available	\$ 24,587.00	\$ 23,100.00	\$ 1,487.00	
Expenditures:				
Personal Services	\$ 19,200.48	\$ 18,781.00	\$ 419.48	\$
Contractual Services	2,535.08	2,954.00		418.92
Commodities	1,067.76	1,160.00		92.24
Capital Expenditures	361.27	205.00	156.27	
Total Expenditures	\$ 23,164.59	\$ 23,100.00	\$ 575.75	\$ 511.16

Budget Results

Net Expenditures Over Budget		\$64.59
Net Expenditures Over Budget		\$ 64.59
Balance Lapsed to General Fund		1,422.41
		\$1,487.00
Financed By:		
Transfer from Contingent Account		\$1,487.00

*Transfer from Contingent Account to cover salary increases.

BUREAU OF PURCHASES

Central Mailing Room

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 8,650.00	\$ 8,650.00	\$	\$
Transfer from Contingent Account	*395.00		\$ 395.00	
Total Available	\$ 9,045.00	\$ 8,650.00	\$ 395.00	\$
Expenditures:				
Personal Services	\$ 7,434.80	\$ 6,665.00	\$ 769.80	\$
Contractual Services	685.70	760.00		74.30
Commodities	131.98	325.00		193.02
Capital Expenditures	657.57	900.00		242.43
Total Expenditures	\$ 8,910.05	\$ 8,650.00	\$ 769.80	\$ 509.75

Budget Results

Net Expenditures Over Budget		\$260.05
Net Expenditures Over Budget		\$260.05
Balance Lapsed to General Fund		134.95
		\$395.00
Financed By:		
Transfer from Contingent Account		\$395.00

*Transfer from Contingent Account to cover salary increases.

BUREAU OF PURCHASES

Public Printing Division

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 9,965.00	\$ 9,965.00	\$	\$
Transfer from Contingent Account	*77.00		\$ 77.00	
Total Available	\$ 10,042.00	\$ 9,965.00	\$ 77.00	\$
Expenditures:				
Personal Services	\$ 8,784.00	\$ 8,555.00	\$ 229.00	\$
Contractual Services	466.98	560.00		93.02
Commodities	394.99	400.00		5.01
Capital Expenditures	100.00	450.00		350.00
Total Expenditures	\$ 9,745.97	\$ 9,965.00	\$ 229.00	\$ 448.03

Budget Results

Net Expenditures Under Budget		\$219.03
Net Expenditures Under Budget		\$219.03
Transfer from Contingent Account		77.00
		\$296.03
Disposed of By:		
Balance Lapsed to General Fund		\$296.03

MAINE STATE RACING COMMISSION

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 12,000.00	\$ 12,000.00	\$	\$
Transfer from Contingent Account	*620.22		620.22	
Total Available	\$ 12,620.22	\$ 12,000.00	\$ 620.22	\$
Expenditures:				
Personal Services	\$ 10,377.60	\$ 9,500.00	\$ 877.60	\$
Contractual Services	2,210.67	2,400.00		189.33
Commodities	31.95	100.00		68.05
Total Expenditures	\$ 12,620.22	\$ 12,000.00	\$ 877.60	\$ 257.38

Budget Results

Net Expenditures Over Budget \$620.22

Financed By:

Transfer from Contingent Account \$620.22

*Transfer from Contingent Account to cover salaries not anticipated.

REVISOR OF STATUTES

Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 15,412.00	\$ 15,412.00	\$	\$
Transfer from Contingent Account	*11,702.80		11,702.80	
Total Available	\$ 27,114.80	\$ 15,412.00	\$11,702.80	\$
Expenditures:				
Personal Services	\$ 9,002.31	\$ 8,650.00	\$ 352.31	\$
Contractual Services	14,669.14	6,562.00	8,107.14	
Commodities	4.71	200.00		195.29
Total Expenditures	\$ 23,676.16	\$ 15,412.00	\$ 8,459.45	195.29

Budget Results

Net Expenditures Over Budget \$8,264.16

Net Expenditures Over Budget
Balance Lapsed to General Fund

\$8,264.16
3,438.64

\$11,702.80

Financed By:

Transfer from Contingent Account \$11,702.80

*Transfer from Contingent Account to cover salary increases (\$275.00), additional printing of 1945 Session Laws (\$11,427.80), and increased cost of printing (\$1,593.91).

SANITARY WATER BOARD
Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00	\$	\$
Departmental Revenue	250.00		250.00	
Transfer from Contingent Account	*2,616.00		2,616.00	
Total Available	\$ 12,866.00	\$ 10,000.00	\$ 2,866.00	
Expenditures:				
Personal Services	\$ 4,863.00	\$ 5,999.00	\$	\$ 1,136.00
Contractual Services	3,583.02	3,161.00	422.02	
Commodities	417.20	490.00		72.80
Grants, Subsidies, and Pensions		350.00		350.00
Capital Expenditures	2,851.43		2,851.43	
Total Expenditures	\$ 11,714.65	\$ 10,000.00	\$ 3,273.45	\$ 1,558.80

Budget Results

Net Expenditures Over Budget				\$1,714.65
Net Expenditures Over Budget			\$1,714.65	
Balance Lapsed to General Fund			1,151.35	
				\$2,866.00
Financed By:				
Revenue Over Budget			\$ 250.00	
Transfer from Contingent Account			2,616.00	
				\$2,866.00

*Transfer from Contingent Account to purchase mobile trailer laboratory.

SEA AND SHORE FISHERIES
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 122,800.00	\$ 122,800.00	\$	\$
Departmental Revenue	525.00		525.00	
Transfer from Contingent Account	*25,906.00		25,906.00	
Total Available	\$ 149,231.00	\$ 122,800.00	\$26,431.00	\$
Expenditures:				
Personal Services	\$ 82,500.51	\$ 81,124.00	\$ 1,376.51	\$
Contractual Services	32,645.15	28,816.00	3,829.15	
Commodities	12,502.48	12,310.00	192.48	
Grants, Subsidies, and Pensions	475.50		475.50	
Capital Expenditures	1,252.86	550.00	702.86	
Total Expenditures	\$ 129,376.50	\$ 122,800.00	6,576.50	

Budget Results

Net Expenditures Over Budget				\$6,576.50
Net Expenditures Over Budget			\$ 6,576.50	
Transfer to Fish and Game Department			1,069.96	
Balance Lapsed to General Fund			556.00	
Balance Carried Forward			18,228.54	
				\$26,431.00
Financed By:				
Revenue Over Budget			\$ 525.00	
Transfers from Contingent Account			25,906.00	
				\$26,431.00

*Transfers from Contingent Account to cover:
Salary Increases \$ 3,588.00
Improvement of Lobster Rearing Facilities 2,000.00
Compensation for Injuries 318.00
Research 10,000.00
Additional Expenses 10,000.00

\$25,906.00

SECRETARY OF STATE

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 17,250.00	\$ 17,250.00		
Total Available	\$ 17,250.00	\$ 17,250.00		
Expenditures:				
Personal Services	\$ 12,723.37	\$ 12,887.00	\$	\$ 163.63
Contractual Services	2,485.09	3,368.00		882.91
Commodities	909.99	700.00	209.99	
Capital Expenditures	35.12	295.00		259.88
Total Expenditures	\$ 16,153.57	\$ 17,250.00	\$ 209.99	\$ 1,306.42

Budget Results

Net Expenditures Under Budget	\$1,096.43
Disposed of By:	
Transfer to Bureau of Taxation	\$543.98
Balance Lapsed to General Fund	552.45
	\$1,096.43

SECRETARY OF STATE

Election Division

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 20,600.00	\$ 20,600.00		
Total Available	\$ 20,600.00	\$ 20,600.00		
Expenditures:				
Personal Services	\$ 5,131.89	\$ 4,849.00	\$ 282.89	\$
Contractual Services	3,106.44	13,089.00		\$ 9,982.56
Commodities	9,636.91	2,625.00	7,011.91	
Capital Expenditures		37.00		37.00
Total Expenditures	\$ 17,875.24	\$ 20,600.00	\$ 7,294.80	\$ 10,019.56

Budget Results

Net Expenditures Under Budget	\$2,724.76
Disposed of By:	
Balance Lapsed to General Fund	\$2,724.76

SECRETARY OF STATE

Motor Vehicle Division

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Encumbered	\$ 294.88	\$ 205,000.00	\$ 294.88	\$
Appropriation	205,000.00	10,900.00		
Departmental Revenue	14,782.40		3,882.40	
Total Available	\$ 220,077.28	\$ 215,900.00	\$ 4,177.28	\$
Expenditures:				
Personal Services	\$ 146,710.48	\$ 140,132.00	\$ 6,578.48	\$
Contractual Services	41,361.78	44,513.00		3,156.22
Commodities	27,881.95	30,050.00		2,168.05
Capital Expenditures	3,828.19	1,200.00	2,628.19	
Cost of Accounting and Auditing Services	4,620.42		4,620.42	
Total Expenditures	\$ 224,402.82	\$ 215,900.00	\$13,827.09	\$ 5,324.27
1944-45 Encumbrances Liquidated	294.88		294.88	
Total	\$ 224,697.70	\$ 215,900.00	\$14,121.97	\$ 5,324.27

Budget Results

Net Expenditures Over Budget		<u>\$8,502.82</u>
Net Expenditures Over Budget	\$8,502.82	
1944-45 Encumbrances Liquidated	294.88	
		<u>\$8,797.70</u>
Financed By:		
Balance Forward Encumbered—Over Budget	\$ 294.88	
Revenue Over Budget	3,882.40	
Transfer from Contributions and Transfers (Cost of Auditing and Accounting Services).	4,620.42	
		<u>\$8,797.70</u>

SECRETARY OF STATE

Maintenance of Auto Registration Building

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 11,937.00	\$ 11,937.00		
Total Available	\$ 11,937.00	\$ 11,937.00		
Expenditures:				
Personal Services	\$ 5,266.00	\$ 4,382.00	\$ 884.00	\$
Contractual Services	1,755.94	6,055.00		4,299.06
Commodities	1,431.46	1,500.00		68.54
Capital Expenditures	1,119.90		1,119.90	
Total Expenditures	\$ 9,573.30	\$ 11,937.00	\$ 2,003.90	\$ 4,367.60

Budget Results

Net Expenditures Under Budget	<u>\$2,363.70</u>
Disposed of By:	
Balance Lapsed to Highway Fund	<u>\$2,363.70</u>

SUPREME JUDICIAL AND SUPERIOR COURTS

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 234,400.00	\$ 234,400.00		
Total Available	\$ 234,400.00	\$ 234,400.00		
Expenditures:				
Personal Services	\$ 170,277.30	\$ 181,584.00	\$	\$ 11,306.70
Contractual Services	7,218.02	8,969.00		1,750.98
Commodities	591.78	550.00	41.78	
Grants, Subsidies, and Pensions	31,806.44	43,297.00		11,490.56
Total Expenditures	\$ 209,893.54	\$ 234,400.00	\$ 41.78	\$ 24,548.24

Budget Results

Net Expenditures Under Budget	\$24,506.46
Disposed of By:	
Balance Lapsed to General Fund	\$24,506.46

BUREAU OF TAXATION

Departmental Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 74,850.00	\$ 74,850.00		
Total Available	\$ 74,850.00	\$ 74,850.00		
Expenditures:				
Personal Services	\$ 29,579.67	\$ 37,111.00	\$	\$ 7,531.33
Contractual Services	32,850.59	33,255.00		404.41
Commodities	2,957.20	1,529.00	1,428.20	
Grants, Subsidies, and Pensions	1,500.00	1,500.00		
Capital Expenditures	2,754.65	1,455.00	1,299.65	
Total Expenditures	\$ 69,642.11	\$ 74,850.00	\$ 2,727.85	\$ 7,935.74

Budget Results

Net Expenditures Under Budget	\$5,207.89
Net Expenditures Under Budget	\$5,207.89
Transfer from Secretary of State—Operations	543.98
	\$5,751.87
Disposed of By:	
Balance Lapsed to General Fund	\$5,751.87

BUREAU OF TAXATION
Assistance to Local Assessors
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00		
Total Available	\$ 10,000.00	\$ 10,000.00		
Expenditures:				
Personal Services	\$ 6,830.56	\$ 7,000.00	\$	\$ 169.44
Contractual Services	2,503.63	3,000.00		496.37
Commodities	47.15		47.15	
Total Expenditures	\$ 9,381.34	\$ 10,000.00	\$ 47.15	\$ 665.81

Budget Results

Net Expenditures Under Budget	<u>\$618.66</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$618.66</u>

BUREAU OF TAXATION
Cigarette Tax Division
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 39,274.00	\$ 39,274.00		
Total Available	\$ 39,274.00	\$ 39,274.00		
Expenditures:				
Personal Services	\$ 18,145.00	\$ 18,417.00	\$	\$ 272.00
Contractual Services	9,328.66	10,757.00		1,428.34
Commodities	10,281.09	9,900.00	381.09	
Capital Expenditures	8.70	200.00		191.30
Total Expenditures	\$ 37,763.45	\$ 39,274.00	\$ 381.09	\$ 1,891.64

Budget Results

Net Expenditures Under Budget	<u>\$1,510.55</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,510.55</u>

BUREAU OF TAXATION
Administration of Gasoline and Use Fuel Tax
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 21,550.00	\$ 21,550.00	\$	\$
Departmental Revenue	70.80		70.80	
Total Available	\$ 21,620.80	\$ 21,550.00	\$ 70.80	\$
Expenditures:				
Personal Services	\$ 11,880.00	\$ 13,250.00	\$	\$ 1,370.00
Contractual Services	5,561.82	7,825.00		2,263.18
Commodities	272.25	275.00		2.75
Capital Expenditures	195.61	200.00		4.39
Cost of Auditing and Accounting Services	247.20		247.20	
Total Expenditures	\$ 18,156.88	\$ 21,550.00	\$ 247.20	\$ 3,640.32

Budget Results

Net Expenditures Under Budget	<u>\$3,393.12</u>
Net Expenditures Under Budget	\$3,393.12
Revenue Over Budget	70.80
Transfer from Contributions and Transfers Account	<u>247.20</u>
	<u>\$3,711.12</u>
Disposed of By:	
Balance Lapsed to General Highway Fund	<u>\$3,711.12</u>

TREASURY DEPARTMENT
Departmental Operations
1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 30,650.00	\$ 30,650.00	\$	\$
Departmental Revenue	6.80		6.80	
Transfer from Contingent Account	*372.92		372.92	
Total Available	\$ 31,029.72	\$ 30,650.00	\$ 379.72	\$
Expenditures:				
Personal Services	\$ 18,203.26	\$ 21,095.00	\$	\$ 2,891.74
Contractual Services	8,698.19	7,955.00	743.19	
Commodities	2,708.97	1,600.00	1,108.97	
Total Expenditures	\$ 29,610.42	\$ 30,650.00	\$ 1,852.16	\$ 2,891.74

Budget Results

Net Expenditures Under Budget	<u>\$1,039.58</u>
Net Expenditures Under Budget	\$1,039.58
Revenue Over Budget	6.80
Transfer from Contingent Account	<u>372.92</u>
	<u>\$1,419.30</u>
Disposed of By:	
Balance Lapsed to General Fund	<u>\$1,419.30</u>

*Transfer from Contingent Account to cover increase in insurance premium.

COMMISSION OF UNIFORM LEGISLATION

Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 350.00	\$ 350.00		
Total Available	\$ 350.00	\$ 350.00		
Expenditures:				
Contractual Services	\$	\$ 350.00	\$	\$ 350.00
Total Expenditures	\$	\$ 350.00	\$	\$ 350.00

Budget Results

Net Expenditures Under Budget	\$350.00
Disposed of By:	
Balance Lapsed to General Fund	\$350.00

UNIVERSITY OF MAINE

Operations

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 707,077.00	\$ 707,077.00		
Total Available	\$ 707,077.00	\$ 707,077.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 707,077.00	\$ 707,077.00		
Total Expenditures	\$ 707,077.00	\$ 707,077.00		

HIGHWAY DEPARTMENT

Administration

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 177,899.00	\$ 177,899.00		\$
Departmental Revenue	1,699.74		\$ 1,699.74	
Transfer from Contributions and Transfers	44,556.71	46,358.00		1,801.29
Total Available	\$ 224,155.45	\$ 224,257.00	\$ 1,699.74	\$ 1,801.29
Expenditures:				
Commission	\$ 13,899.22	\$ 15,000.00		\$ 1,100.78
Chief Engineer	7,454.05	7,500.00		45.95
Assistants	40,711.45	48,000.00		7,288.55
Stenographers and Clerks	65,831.80	53,500.00	12,331.80	
Engineers—Undistributed Salaries	3,603.55	8,000.00		4,396.45
Highway Planning Survey Mapping	1,960.36	2,500.00		539.64
Soils Engineer	2,724.64	2,500.00	224.64	
Administration (Other than Salaries)	21,563.33	9,899.00	11,664.33	
Bridge Division	2,689.33	3,750.00		1,060.67
State Aid Division	1,976.26	8,500.00		6,523.74
Maintenance Division	4,790.89	5,250.00		459.11
Motor Transport Division	162.21		162.21	
Accounting Division	2,601.24	3,250.00		648.76
Outdoor Advertising	2,527.30	250.00	2,277.30	
Testing Laboratory	5,577.86	6,500.00		922.14
Federal Aid Division	430.81	1,500.00		1,069.19
Traffic Engineer	654.90	350.00	304.90	
Treasurer of State		250.00		250.00
Highway Personnel Division	204.46	1,400.00		1,195.54
Contributions and Transfers (Accounting, Auditing, Purchasing, and Legal Services)	44,556.71	46,358.00		1,801.29
Total Expenditures	\$ 223,920.37	\$ 224,257.00	\$26,965.18	\$ 27,301.81

Budget Results

Net Expenditures Under Budget		\$336.63
Net Expenditures Under Budget	\$ 336.63	
Revenue Over Budget	1,699.74	
		\$2,036.37
Disposed of By:		
Transfer from Contributions and Transfers Under Budget	\$1,801.29	
Balance Lapsed to Highway Fund	235.08	
		\$2,036.37

HIGHWAY DEPARTMENT

Highway Planning Survey

1945-46

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward—Unencumbered	\$ 6,058.80	\$ 3,024.00	\$ 3,034.80	\$
Appropriation	16,000.00	16,000.00		
Allocation by Highway Commission	27,702.00		27,702.00	
Departmental Revenue	29,537.67	16,500.00	13,037.67	
Total Available	<u>\$ 79,298.47</u>	<u>\$ 35,524.00</u>	<u>\$43,774.47</u>	
Expenditures:				
Field	\$ 287.61	\$ 5,000.00	\$	\$ 4,712.39
Office	36,188.49	27,000.00	9,188.49	
Total Expenditures	<u>\$ 36,476.10</u>	<u>\$ 32,000.00</u>	<u>\$ 9,188.49</u>	<u>\$ 4,712.39</u>
Balance Forward—Unencumbered	42,822.37	3,524.00	39,298.37	
Total	<u>\$ 79,298.47</u>	<u>\$ 35,524.00</u>	<u>\$48,486.86</u>	<u>\$ 4,712.39</u>

Budget Results

Net Expenditures Over Budget		<u>\$4,476.10</u>
Net Expenditures Over Budget	\$ 4,476.10	
Balance Forward—Unencumbered, 6/30/46, Over Budget	39,298.37	
		<u>\$43,774.47</u>
Financed By:		
Revenue Over Budget	\$13,037.67	
Allocation by Highway Commission, Over Budget	27,702.00	
Balance Forward—Unencumbered, 7/1/45, Over Budget	3,034.80	
		<u>\$43,774.47</u>

**QUASI-INDEPENDENT
AGENCIES**

MAINE PORT AUTHORITY

Balance Sheet As of June 30, 1946

<u>Assets</u>			
Cash			
Petty Cash Fund	\$	200.00	\$
General Cash Fund		78,805.24	79,005.24
Reserve Fund			
In Savings Account	18,854.90		198,917.40
In Bonds	180,062.50		
Accounts Receivable			30,692.19
Impounded Bank Accounts	7,663.40		
Less: Reserve for Probable Loss	7,549.19		114.21
Wharf, Structures, and Buildings	1,689,559.49		
Less: Reserve for Depreciation	119,505.99		1,570,053.50
Equipment	1,669.76		
Less: Reserve for Depreciation	949.76		720.00
Unexpired Insurance			3,672.73
Total Assets			<u>\$1,883,175.27</u>
<u>Liabilities</u>			
Accounts Payable	6,596.44		
Other Accrued Liabilities	2,238.00		
Total Liabilities			8,834.44
<u>Surplus</u>			
Plant Investment	1,691,229.25		
Reserve for Repairs and Development	198,917.40		
Reserve for Uncompleted Contracts	3,540.00		
Unappropriated	19,345.82		
Total Surplus			1,874,340.83
Total Liabilities and Surplus			<u>\$1,883,175.27</u>

Statement of Operations Year Ended June 30, 1946

Income			
Rentals	\$61,103.33		
Wharfage	15,949.51		
Handling	22,804.87		
Dockage	7,504.76		
Water and Electricity	2,202.71		
Storage	1,122.95		
			\$110,088.13
Expense			
Personal Services	24,531.21		
General Office Expense	8,815.98		
Operating Expense	294.00		
Repairs and Equipment	3,334.60		
General Expense	23,141.14		
Depreciation	28,449.76		
			88,566.69
Net Profit From Operations			<u>21,521.44</u>
Other Income			
Sale of Equipment	10,000.00		
Income from Securities	4,597.97		
Port Book	717.15		
			15,315.12
			<u>36,836.56</u>
Other Expense			
Personal Services—Fay, Spofford, & Thorndike			31,307.94
Net Profit For Year			<u>\$5,528.62</u>

MAINE MARITIME ACADEMY

Balance Sheet As of June 30, 1946

Assets			
Cash			
General Cash Fund		\$10,455.69	
Petty Cash Fund		900.00	\$11,355.69
Accounts Receivable			
Cadets	\$2,847.27		
Other	8,832.63	11,679.90	
Less Reserve for Doubtful Accounts		1,036.81	10,643.09
Bonds			
United States Government			20,000.00
Inventories			
Books		2,524.50	
Clothing		13,264.80	
Supplies (Administrative)		337.30	
Food		4,230.28	20,356.88
Equipment			
School	16,611.38		
Sick Bay	1,497.76		
Furniture and Fixtures	27,932.33		
Motor Vehicle	3,816.23	49,857.70	
Less Reserve for Depreciation		20,100.45	29,757.25
Buildings and Improvements		78,425.47	
Less Reserve for Depreciation		15,111.54	63,313.93
Land			5,714.02
Accrued Items and Prepaid Charges			
Bond Interest		257.29	
Unexpired Insurance		1,520.95	
Household Repairs		44,096.27	45,874.51
TOTAL ASSETS			\$207,015.37
	Liabilities		
Accounts Payable		\$31,960.50	
Notes Payable		10,000.00	\$41,960.50
	Reserves		
Cadet Incidental Fund		880.32	
Year Book Fund		292.81	1,173.13
	Surplus		
Unappropriated			163,881.74
TOTAL LIABILITIES, RESERVES, AND SURPLUS			\$207,015.37

Statement of Operations Year Ended June 30, 1946

Revenues:			
Per Capita Payments from Federal Government		\$24,941.90	
Cadet Service Charge		20,650.00	
Cadet Subsistence		39,911.25	
Income from Meals (Other than Cadets)		1,344.52	
Invested Funds		479.53	
Bus Income		1,436.40	
Sale of Salvage		78.25	
Miscellaneous Receipts		2,929.94	
Total Revenue			91,771.79
Expenditures:			
Administrative		53,442.88	
School		38,786.02	
Household		16,225.30	
Mess		57,837.95	
Sick Bay		902.33	
Training Ship		554.94	
Total Expenditures			167,749.42
Excess of Expenditures Over Revenues			75,977.63
Grants:			
State of Maine		50,000.00	
United States Government		25,000.00	75,000.00
Net Decrease in Surplus			\$ 977.63

**STATISTICS ON
COUNTIES, CITIES AND TOWNS**

COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
DECEMBER 31, 1945 AS COMPARED WITH DECEMBER 31, 1944

ASSETS

(Cents omitted)

December 31, 1945

December 31, 1944

County	Cash		Sinking and Reserve Funds	Taxes Receivable		Other Assets	Probate Accounts	Total Assets	Cash		Sinking and Reserve Funds	Taxes Receivable		Other Assets	Probate Accounts	Total Assets
	General	Im-pounded		Cities & Towns	Road Repair and W. Lands				General	Im-pounded		Cities & Towns	Road Repair and W. Lands			
Andros'gin	\$77,728	—	\$40,022	—	—	\$20,000	—	\$137,750	\$59,321	—	\$25,000	—	—	\$20,000	—	\$104,321
Aroostook	108,873	—	224,393	—	\$1,757	—	\$2,597	337,620	87,610	—	220,736	—	—	7	\$2,483	321,217
Cumberla'd	8,618	—	40,000	—	—	—	—	48,618	30,950	—	75,000	—	—	—	—	105,950
Franklin...	29,388	—	—	—	2,283	125	—	31,796	21,863	—	—	—	3,271	1,950	—	27,084
Hancock...	58,296	—	—	\$4,052	2,275	11,200*	—	75,823	49,589	—	—	4,988	2,176	23,004*	—	79,757
Kennebec..	86,199	—	—	—	15	966	—	87,180	65,516	—	—	—	269	1,023	—	66,808
Knox	25,153	—	12,540	—	—	—	—	37,693	26,067	—	12,000	—	14	—	—	38,081
Lincoln...	13,878	—	67,991	515	15	—	—	82,399	8,763	—	65,856	175	11	—	—	74,805
Oxford	50,132	\$1,111	191,157	—	2,208	—	—	244,608	59,914	\$35,338	176,751	—	3,001	—	—	275,004
Penobscot.	69,711	—	75,000	2,747	7,506	—	—	154,964	63,115	—	75,000	3,756	6,387	—	—	148,258
Piscataquis	33,624	—	—	—	426	291	—	34,341	23,982	—	—	—	563	—	—	24,545
Sagadahoc.	28,859	—	—	—	3	—	—	28,862	20,801	—	—	—	4	—	—	20,805
Somerset ..	61,480	500	20,000†	—	928	—	2,701	85,609	61,445	500	20,000†	—	1,638	—	4,819	88,402
Waldo	23,739	—	30,000	—	—	—	—	53,739	32,061	—	15,000†	2,028	—	1	—	49,090
Wash'ton..	47,026	—	7,201	—	4,383	198,222‡	156	256,988	42,741	—	2,213	—	5,817	—	156	50,927
York	139,119	3,289	75,878	—	—	—	—	218,286	161,506	3,289	70,808	—	—	—	—	235,603
	\$861,823	\$4,900	\$784,182	\$7,314	\$21,799	\$230,804	\$5,454	\$1,916,276	\$815,244	\$39,127	\$758,364	\$18,686	\$25,793	\$45,985	\$7,458	\$1,710,657

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*Includes contingent assets of state assumed obligations.

†Investments of General Funds.

‡Escrow Account.

LIABILITIES

	Accounts Payable	Bonds Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Combined Liabilities and Net Surplus	Accounts Payable	Notes Payable	Bonds Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Combined Liabilities and Net Surplus
					Appropriated	Unappropriated							Appropriated	Unappropriated	
Andros'gin . .	\$104	\$64,600	—	\$64,704	\$15,022	\$58,024	\$137,750	\$137	—	\$67,900	—	\$68,037	—	\$36,284	\$104,321
Aroostook . .	17,642	20,000	\$2,597	40,239	203,345	94,036	337,620	18,319	—	30,000	\$2,483	50,802	\$200,000	70,415	321,217
Cumberland . .	18,061	140,000	—	158,061	—	109,443	48,618	—	—	150,000	—	150,000	25,000	69,050	105,950
Franklin	3,064	—	—	3,064	—	28,732	31,796	2,106	—	—	—	2,106	—	24,978	27,084
Hancock	2,840	118,100	—	120,940	—	45,117	75,823	3,052	\$13,134	142,800	—	158,986	—	79,229	79,757
Kennebec	435	—	—	435	—	86,745	87,180	682	—	—	—	682	—	66,126	66,808
Knox	—	21,000	—	21,000	12,540	4,153	37,693	—	—	25,500	—	25,500	12,000	581	38,081
Lincoln	158	7,635	—	7,793	67,991	6,615	82,399	159	—	12,635	—	12,794	65,856	3,845	74,805
Oxford	1,439	135,000	—	136,439	—	108,169	244,608	981	—	135,000	—	135,981	—	139,023	275,004
Penobscot	10,873	10,000	—	20,873	75,000	59,091	154,964	2,420	—	15,000	—	17,420	75,000	55,838	148,258
Piscataquis . . .	5,988	—	—	5,988	—	28,353	34,341	3,400	—	—	—	3,400	—	21,145	24,545
Sagadahoc	38	—	—	38	—	28,824	28,862	—	—	—	—	—	—	20,805	20,805
Somerset	682	—	2,701	3,383	—	82,226	85,609	577	—	—	4,819	5,396	—	83,006	88,402
Waldo	—	—	—	—	30,127	23,612	53,739	—	—	—	—	—	—	49,090	49,090
Washington	13,415	507,000	156	520,571	—	263,583	256,988	13,510	—	347,000	156	360,666	—	309,739	50,927
York	1,023	210,000	4,758	215,781	—	2,505	218,286	1,289	—	215,000	3,021	219,310	—	16,293	235,603
	\$75,762	\$1,233,335	\$10,212	\$1,319,309	\$404,025	\$192,942	\$1,916,276	\$46,632	\$13,134	\$1,140,835	\$10,479	\$1,211,080	\$377,856	\$121,721	\$1,710,657

STATEMENT OF RECEIPTS AND EXPENDITURES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE FOR THE 1945 CALENDAR YEAR

(Cents omitted)

	Androscoggin	Aroostook	Cumberland	Franklin	Hancock	Kennebec	Knox	Lincoln	Oxford	Penobscot	Piscataquis	Sagadahoc	Somerset	Waldo	Washington	York
RECEIPTS																
Revenue Items:																
Fines and Costs.....	\$18,068	\$53,405	\$51,824	\$6,514	\$8,156	\$17,771	\$5,735	\$5,917	\$7,576	\$35,228	\$5,760	\$8,855	\$11,764	\$7,845	\$14,280	\$26,603
Fees of County Officers.....	8,707	9,772	19,869	2,742	5,636	11,929	3,444	3,161	5,116	10,288	2,346	2,958	5,172	3,340	3,789	11,522
Misc. Revenue Accounts.....	4,030	694	3,310	74	5	5,566	160	30	274	8,022	34	198	686	27	135	1,239
Total Revenue Items.....	30,805	63,871	75,003	9,330	13,797	35,266	9,339	9,108	12,964	53,538	8,140	12,011	17,622	11,212	18,204	39,364
Tax Accounts:																
City and Town Taxes.....	131,233	68,788	235,885	32,252	86,445	71,620	51,414	37,461	64,366	132,609	16,138	35,949	44,087	42,748	73,542	90,387
Wild Land Taxes.....	—	17,923	—	4,932	3,842	40	127	62	6,152	7,453	14,867	19	11,840	—	14,071	—
Road Repair Taxes (includes state grants).....	—	15,828	—	14,941	16,189	244	—	—	16,133	11,730	10,958	—	18,171	—	18,700	—
Interest on Taxes.....	—	4,988	—	—	10	124	—	—	—	16	—	—	—	53	—	—
Total from Taxes.....	131,233	107,527	235,885	52,125	106,486	72,028	51,541	37,523	86,651	151,808	41,963	35,968	74,098	42,748	106,366	90,387
Other Receipts:																
Temporary Loans.....	—	—	75,000	—	—	—	—	2,000	—	—	—	—	—	—	†197,950	—
Sinking and Reserve Funds..	—	—	35,380	—	—	—	—	—	3,526	—	—	—	—	127	—	—
Miscellaneous.....	106	6,719	—	419	—	725	—	1,142	4,287	3,684	—	83	1,351	24	325	1,729
Total Other Receipts.....	106	6,719	110,380	419	—	725	—	3,142	7,813	3,684	—	83	1,351	151	198,275	1,729
TOTAL RECEIPTS.....	\$162,144	\$178,117	\$421,268	\$61,874	\$120,283	\$108,019	\$60,880	\$49,773	\$107,430	\$209,030	\$50,103	\$48,062	\$93,071	\$54,111	\$322,845	\$131,480
EXPENDITURES																
Court Expenses.....	\$23,419	\$31,178	\$60,626	\$4,280	\$7,280	\$19,875	\$7,241	\$7,759	\$17,304	\$42,853	\$4,087	\$6,820	\$14,821	\$6,201	\$15,258	\$31,658
Apprehension and Custody of Prisoners.....	32,642	20,284	77,020	7,314	11,719	20,808	8,183	7,550	17,575	27,981	4,410	6,670	15,682	9,774	9,584	29,620
Salaries, Clerk Hire & Expenses Buildings.....	39,175	56,534	55,906	15,161	26,465	33,034	21,822	16,338	29,206	54,019	15,587	20,853	24,911	20,084	24,427	46,234
Highways and Bridges.....	17,331	6,268	32,485	6,206	6,769	7,990	8,337	2,246	5,341	21,217	3,040	3,782	6,174	2,028	6,143	9,647
Debt and Interest.....	1,014	—	116,684	—	3,349	40	6,960	1,521	191	22,350	—	—	7,440	5,700	—	45
Farm Bureau.....	5,295	11,200	11,956	—	43,503	—	5,415	5,303	5,400	5,600	—	—	—	—	37,713	15,070
Medical Examiners.....	3,168	4,000	3,500	3,500	3,500	2,500	1,400	1,200	3,500	4,000	3,000	832	3,000	2,625	3,000	4,000
Law Library.....	1,755	1,058	2,595	289	435	866	571	257	519	1,036	262	156	567	211	453	1,384
Indexing—Register of Deeds... Deposits to Sinking or Reserve Funds.....	1,250	1,900	—	750	1,000	1,242	1,000	275	1,164	1,000	500	500	1,143	800	500	1,250
Miscellaneous.....	1,350	—	—	—	2,402	—	—	—	250	8,678	—	—	500	—	—	10,000
TOTAL EXPENDITURES.....	\$143,634	\$133,071	\$368,599	\$37,672	\$107,056	\$86,899	\$61,254	\$42,521	\$80,788	\$194,686	\$31,073	\$39,921	\$75,835	\$47,433	\$97,682	\$153,867

*Includes Reserve for Retirement \$7,565.

†Refunding Bonds.

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

ANDROSCOGGIN COUNTY

At Close of 1945 Fiscal Year

(Cents omitted)

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Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
4	Auburn	\$13,829,125	\$4,163,540	\$17,992,665	\$899,633	\$417,158	\$392,500	—	\$24,658	—
222	Durham	284,334	234,630	518,964	25,948	7,735	—	\$7,735	—	—
207	Greene	374,270	289,345	663,615	33,181	5,075	—	4,000	79	\$996
218	Leeds	168,396	204,197	372,593	18,630	1,010	—	—	260	750
2	Lewiston	28,651,110	5,418,980	34,070,090	1,703,505	1,033,819	1,033,000	—	819	—
35	Lisbon	2,634,985	408,165	3,043,150	152,158	107,776	107,000	—	776	—
140	Livermore	422,080	206,125	628,205	31,410	18,015	18,000	—	15	—
52	Livermore Falls	1,249,485	888,907	2,138,392	106,920	11,000	11,000	—	—	—
84	Mechanic Falls	606,403	462,920	1,069,323	53,466	16,662	16,000	—	662	—
258	Minot	233,695	99,830	333,525	16,676	159	—	—	159	—
125	Poland	759,880	389,432	1,149,312	57,466	10,174	—	10,000	174	—
127	Turner	621,709	408,595	1,030,304	51,515	307	—	—	307	—
336	Wales	223,901	59,295	283,196	14,160	1,000	—	1,000	—	—
148	Webster	422,860	131,715	554,575	27,729	1,700	—	1,700	—	—

AROSTOOK COUNTY

371	Amity	\$37,541	\$45,147	\$82,688	\$4,134	\$5,289	—	—	\$602	\$4,687
70	Ashland	39,967	191,358	791,325	39,566	25,884	\$8,000	—	5,656	12,223
409	Bancroft	35,060	68,167	103,227	5,161	1,535	—	\$300	—	1,235
399	Benedicta	—	—	—	No figures available	—	—	—	—	—
169	Blaine	338,122	158,150	496,272	24,814	13,300	13,000	—	—	300
143	Bridgewater	533,880	111,009	644,889	32,244	32,026	29,000	—	—	3,026
16	Caribou	3,508,235	749,085	4,257,320	212,866	62,000	62,000	—	—	—
249	Castle Hill	224,849	90,756	315,605	15,780	6,000	6,000	—	—	—
354	Chapman	132,577	44,904	177,481	8,374	8,397	—	3,000	7	5,390
369	Crystal	120,683	74,903	195,586	9,779	344	—	—	285	59
368	Dyer Brook	71,161	50,299	121,460	6,073	2,420	—	—	1,053	1,367
398	Eagle Lake	201,290	46,970	248,260	12,413	8,436	—	6,682	—	1,754
91	Easton	847,261	220,585	1,067,846	53,392	—	—	—	—	—
104	Fort Fairfield	4,666,363	304,150	4,970,513	248,526	181,557	100,000	75,500	2,428	3,629
24	Fort Kent	1,061,210	289,300	1,350,510	67,526	14,575	13,500	—	1,075	—
28	Frenchville	317,490	42,075	359,565	17,978	120	—	—	120	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

ARROSTOOK COUNTY—Continued

At Close of 1945 Fiscal Year

(Cents omitted)

Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
105	Grand Isle.....	\$223,140	\$46,925	\$270,065	\$13,503	\$596	—	—	\$204	\$392
407	Haynesville.....	23,368	45,214	68,582	3,429	2,338	—	\$2,338	—	—
433	Hersey.....	23,333	50,759	79,092	3,955	407	—	—	407	—
164	Hodgdon.....	458,890	86,720	545,610	27,281	21,944	\$15,000	6,000	—	944
18	Houlton.....	3,828,607	828,200	4,656,807	232,840	34,051	30,000	—	4,051	—
130	Island Falls.....	356,580	119,326	475,906	23,795	8,000	8,000	—	—	—
94	Limestone.....	908,125	255,305	1,163,430	58,172	27,951	25,000	—	—	2,951
223	Linneus.....	267,615	60,365	327,980	16,399	8,842	—	5,140	1,852	1,850
170	Littleton.....	489,287	88,797	578,084	28,904	23,000	23,000	—	—	—
372	Ludlow.....	75,364	50,174	125,538	6,277	920	—	—	—	920
31	Madawaska.....	2,323,162	126,566	2,449,728	122,486	43,636	36,000	—	6,836	800
132	Mapleton.....	548,912	141,647	690,559	34,528	18,500	18,000	—	500	—
92	Mars Hill.....	1,025,370	158,120	1,183,490	59,175	13,083	12,000	—	—	1,083
284	Masardis.....	170,935	172,240	343,170	17,159	2,754	—	—	410	2,344
343	Merrill.....	130,628	31,445	162,073	8,104	31,524	—	1,400	10,881	19,243
114	Monticello.....	536,195	58,305	594,500	29,725	26,887	24,000	—	1,162	1,725
347	New Limerick.....	137,611	79,417	217,028	10,851	—	—	—	—	—
211	New Sweden.....	318,980	57,205	376,185	18,809	5,000	—	5,000	—	—
167	Oakfield.....	196,508	106,232	302,740	15,137	12,972	5,000	—	1,224	6,748
434	Orient.....	20,851	63,144	83,995	4,200	6,894	—	—	2,299	4,595
252	Perham.....	308,665	74,450	383,115	19,156	—	—	—	—	—
224	Portage Lake.....	120,909	96,366	217,275	10,864	5,000	—	2,500	—	2,500
17	Presque Isle.....	4,622,609	735,355	5,357,964	267,898	95,000	75,000	20,000	—	—
93	St. Agatha.....	310,100	47,515	357,615	17,881	336	—	—	336	—
168	Sherman.....	403,435	39,715	443,150	22,158	24,277	10,000	—	92	14,185
349	Smyrna.....	85,335	111,680	197,015	9,851	873	—	—	123	750
202	Stockholm.....	143,629	66,250	209,879	10,494	7,465	—	7,195	270	—
26	Van Buren.....	1,180,055	97,855	1,277,910	63,896	17,969	15,400	—	2,569	—
377	Wade.....	101,820	74,180	176,000	8,800	10,877	—	—	—	10,877
95	Washburn.....	835,925	183,810	1,019,735	50,987	23,555	23,000	—	155	—
237	Westfield.....	256,135	206,717	462,852	23,143	4,017	4,000	—	17	—
381	Weston.....	—	—	—	No figures available	—	—	—	—	—
141	Woodland.....	310,345	101,255	411,600	20,580	10,075	—	10,075	—	—
268	Allagash Plt.....	21,505	300,876	322,381	16,119	1,376	—	—	1,376	—
393	Cary Plt.....	49,495	17,288	66,783	3,339	—	—	—	—	—
266	Caswell Plt.....	116,550	99,350	215,900	10,795	11,738	—	—	11,738	—
337	Cyr Plt.....	96,105	55,285	151,390	7,570	99	—	—	99	—

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AROOSTOOK COUNTY—Continued

472	E Plt.	\$8,109	\$35,928	\$44,037	\$2,202	—	—	—	—	—
460	Garfield Plt.	21,282	25,371	46,653	2,333	—	—	—	—	—
475	Glenwood Plt.	4,202	42,829	47,031	2,352	—	—	—	—	—
271	Hamlin Plt.	97,320	54,530	151,850	7,593	—	—	—	—	—
455	Hammond Plt.	10,297	80,332	90,629	4,531	\$37	—	—	\$37	—
404	Macwahoc Plt.	18,810	46,237	65,047	3,252	416	—	—	415	\$ 1
442	Moro Plt.	20,820	40,724	61,544	3,077	1,523	—	—	1,523	—
491	Nashville Plt.	5,710	65,485	71,195	3,560	—	—	—	—	—
273	New Canada Plt.	134,195	44,589	178,784	8,939	104	—	—	104	—
421	Oxbow Plt.	49,659	43,150	92,809	4,640	—	—	—	—	—
338	Reed Plt.	23,460	65,320	93,780	4,689	248	—	—	248	—
118	St. Francis Plt.	136,385	62,305	198,690	9,935	—	—	—	—	—
275	St. John Plt.	39,375	129,418	168,793	8,440	1,305	—	—	1,305	—
159	Wallagrass Plt.	142,430	52,728	195,158	9,758	—	—	—	—	—
456	Westmanland Plt.	41,740	83,945	125,685	6,234	1,000	—	\$1,000	—	—
326	Winterville Plt.	41,573	15,811	57,384	2,869	3	—	—	3	—

CUMBERLAND COUNTY

240	Baldwin	\$163,410	\$444,312	\$607,722	\$30,386	\$2,000	—	\$2,000	—	—
55	Bridgton	1,292,909	606,446	1,899,355	94,968	7,011	\$6,500	—	\$511	—
14	Brunswick	4,305,465	1,915,016	6,220,481	311,024	154,296	104,000	49,000	1,296	—
53	Cape Elizabeth	3,077,685	1,313,835	4,391,520	219,576	26,000	—	—	—	—
203	Casco	222,571	244,410	466,981	23,349	2,534	—	—	519	\$2,015
117	Cumberland	1,168,913	645,107	1,814,020	90,701	13,500	6,000	7,500	—	—
59	Falmouth	2,397,110	912,563	3,309,673	165,484	51,000	20,000	31,000	—	—
62	Freeport	1,323,008	414,055	1,742,063	87,103	33,815	15,000	18,000	815	—
47	Gorham	1,482,113	1,345,936	2,828,049	141,140	22,010	—	22,010	—	—
128	Gray	470,819	263,350	734,169	36,708	229	—	—	229	—
138	Harpswell	488,805	823,355	1,317,160	65,858	25,641	21,000	—	4,641	—
175	Harrison	471,165	254,990	726,155	36,308	333	—	—	321	11
257	Naples	343,259	211,635	554,894	27,745	212	—	—	212	—
72	New Gloucester	484,939	176,147	661,086	33,054	5,627	5,000	—	627	—
259	North Yarmouth	310,537	120,918	431,455	21,573	8,500	—	7,500	1,000	—
313	Otisfield	207,112	193,351	400,463	20,023	1,620	—	1,300	320	—
1	Portland	66,368,025	13,984,175	80,352,200	4,017,610	4,101,435	3,776,000	—	215,533	109,952
293	Pownal	180,446	89,811	270,257	13,513	—	—	—	—	—
308	Raymond	234,678	506,725	741,403	37,070	2,288	—	—	113	2,175
61	Scarboro	1,354,011	1,506,128	2,860,139	143,007	74,921	70,000	—	371	4,550
304	Sebago	243,630	376,405	620,035	31,002	4,759	—	4,500	259	—
8	South Portland	9,932,173	5,611,135	15,543,308	777,165	502,782	443,000	—	59,782	—
119	Standish	446,585	1,419,082	1,865,667	93,233	2,129	—	—	569	1,560
10	Westbrook	5,188,860	4,511,717	9,700,577	485,029	311,021	143,000	58,000	60,723	49,298
71	Windham	749,826	1,717,503	2,467,329	123,366	3,476	—	—	1,036	2,440
75	Yarmouth	1,144,563	335,525	1,480,088	74,004	23,250	—	23,250	—	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

FRANKLIN COUNTY

At Close of 1945 Fiscal Year

(Cents omitted)

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Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
357	Avon	\$93,364	\$75,580	\$168,944	\$8,447	\$3,444	—	\$1,000	\$2,444	—
395	Carthage	50,190	88,636	138,826	6,941	787	—	—	37	\$750
299	Chesterville	169,175	132,925	302,100	15,105	992	—	—	81	911
247	Eustis	318,284	100,666	418,950	20,948	18,342	—	5,000	66	13,276
40	Farmington	2,557,160	200,915	2,758,075	137,904	66,200	\$66,000	—	—	200
385	Industry	75,795	93,768	169,563	8,478	87	—	—	87	—
60	Jay	831,248	1,423,355	2,254,603	112,730	21,230	18,000	1,973	1,257	—
209	Kingfield	344,494	36,110	380,604	19,030	—	—	—	—	—
412	Madrid	29,208	70,161	99,369	4,968	500	—	—	—	500
229	New Sharon	248,185	82,521	330,706	16,535	6,501	—	—	276	6,225
314	New Vineyard	165,462	47,890	213,352	10,668	5,603	—	—	103	—
154	Phillips	480,265	75,245	555,510	27,776	15,000	6,000	8,000	—	1,000
120	Rangeley	1,085,377	572,486	1,657,863	82,893	24,181	21,500	2,500	181	—
179	Strong	508,280	40,990	549,270	27,464	6,581	—	6,581	—	—
403	Temple	91,947	76,039	167,986	8,399	2,402	—	500	39	1,863
344	Weld	154,265	220,190	374,455	18,723	—	—	—	—	—
51	Wilton	1,783,230	144,300	1,927,530	96,377	2,615	—	—	466	2,149
485	Coplin Plt.	12,045	61,919	73,964	3,698	—	—	—	—	—
444	Dallas Plt.	81,954	102,241	184,195	9,210	—	—	—	—	—
481	Rangeley Plt.	15,315	215,176	230,491	11,525	—	—	—	—	—
466	Sandy River Plt.	22,030	153,774	175,804	8,790	—	—	—	—	—

HANCOCK COUNTY

435	Amherst	\$31,596	\$36,156	\$67,752	\$3,388	\$189	—	—	\$189	—
469	Aurora	30,731	43,524	74,255	3,713	35	—	—	35	—
33	Bar Harbor	3,515,355	2,749,655	6,265,010	313,251	36,413	—	\$36,200	213	—
134	Blue Hill	603,117	508,525	1,111,642	55,582	25,161	—	23,710	197	\$1,254
264	Brooklin	247,105	259,115	506,220	25,311	2	—	—	2	—
217	Brooksville	183,427	140,952	324,379	16,219	214	—	—	214	—
57	Bucksport	576,475	2,097,899	2,674,374	133,719	59,466	17,500	700	1,466	39,800
262	Castine	333,810	298,510	632,320	31,616	981	—	—	303	678
378	Cranberry Isle	126,340	237,350	363,690	18,185	1,000	—	1,000	—	—
389	Dedham	54,405	307,219	361,624	18,081	17,112	\$6,000	—	9,962	1,150
139	Deer Isle	370,270	265,627	635,897	31,795	5,602	—	5,000	597	5

HANCOCK COUNTY—Continued

415	Eastbrook	\$42,329	\$63,058	\$105,387	\$5,269	\$402	—	—	—	\$402
38	Ellsworth	1,961,876	1,284,655	3,246,531	162,327	169,000	\$20,000	\$149,000	—	—
235	Franklin†	203,367	70,486	273,853	13,693	3,167	3,000	—	\$144	23
166	Gouldsboro	326,405	195,592	521,997	26,100	7,822	—	7,800	16	6
228	Hancock	169,030	230,372	399,402	19,970	323	—	—	323	—
330	Lamoine	116,417	107,475	223,892	11,195	—	—	—	—	—
441	Mariaville	34,207	53,675	87,882	4,394	3,218	—	—	2,218	1,000
81	Mount Desert	1,122,285	2,903,910	4,026,195	201,310	107,459	107,000	—	397	62
177	Orland	195,386	187,437	382,823	19,141	—	—	—	—	—
438	Otis	17,623	65,372	82,995	4,150	—	—	—	—	—
255	Penobscot	172,429	63,745	236,174	11,809	—	—	—	—	—
242	Sedgwick	177,111	89,655	266,766	13,338	144	—	—	144	—
416	Sorrento	43,570	267,219	310,789	15,539	4,007	—	4,000	7	—
145	Southwest Harbor	888,060	566,260	1,454,320	72,716	—	—	—	—	—
116	Stonington	614,515	60,560	675,075	33,754	1,078	—	—	558	520
219	Sullivan	236,566	150,490	387,056	19,353	6,000	6,000	—	—	—
311	Surry	140,440	149,963	290,403	14,520	1,595	—	—	—	1,595
331	Swan's Island	121,874	50,339	172,213	8,611	1,500	—	—	489	1,011
160	Tremont	240,025	257,660	497,685	24,884	4,000	—	4,000	—	—
352	Trenton	87,683	97,518	185,201	9,260	—	—	—	—	—
356	Verona	49,955	47,095	97,050	4,853	108	—	—	108	—
429	Waltham	43,715	39,661	83,376	4,169	403	—	400	3	—
305	Winter Harbor	223,415	247,425	470,840	23,542	8,137	—	8,100	—	37
447	Long Island Pt.	18,765	9,165	27,930	1,397	—	—	—	—	—
490	Osborn Pt.†	6,128	52,386	58,514	2,926	—	—	—	—	—
474	No. 33 Pt.	10,210	49,114	59,324	2,966	—	—	—	—	—

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KENNEBEC COUNTY

185	Albion	\$393,313	\$80,990	\$474,303	\$23,715	\$186	—	—	\$186	—
6	Augusta	13,076,905	684,570	13,761,475	688,074	371,162	\$371,000	—	60	\$102
171	Belgrade	411,733	405,572	817,305	40,865	32,060	32,000	—	60	—
142	Benton	347,713	219,656	567,369	28,368	3	—	—	3	—
74	Chelsea	170,470	85,790	256,260	12,813	311	—	—	311	—
146	China	444,970	254,680	699,650	34,983	No figures available	—	—	—	—
126	Clinton	548,764	103,181	651,945	32,597	16,500	14,000	\$1,000	—	1,500
151	Farmingdale	494,630	416,830	911,460	45,573	156	—	—	156	—
335	Fayette	120,906	117,065	237,971	11,899	10	—	—	10	—
23	Gardiner	3,915,167	742,575	4,657,742	232,887	190,152	85,000	90,000	15,152	—
58	Hallowell	1,340,025	552,145	1,892,170	94,609	33,000	33,000	—	—	—
239	Litchfield	250,265	190,240	440,505	22,025	96	—	—	96	—
278	Manchester	—	—	No figures available	—	—	—	—	—	—
115	Monmouth	605,590	403,850	1,009,440	50,472	18,345	—	18,000	345	—
265	Mount Vernon	261,965	130,960	392,925	19,646	11,000	3,000	8,000	—	—
63	Oakland	921,210	766,844	1,688,054	84,403	37,181	36,750	—	431	—
161	Pittston†	284,020	103,810	387,830	19,391	11,963	9,000	—	2,963	—
103	Randolph	295,065	92,690	387,755	19,388	10,042	8,000	2,000	42	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

KENNEBEC COUNTY—Continued

At Close of 1945 Fiscal Year

(Cents omitted)

Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
182	Readfield.....	\$343,090	\$118,690	\$461,780	\$23,089	\$7,735	\$6,000	—	\$135	\$1,600
346	Rome.....	129,600	317,055	446,655	22,333	64	—	—	64	—
181	Sidney.....	309,463	123,989	433,452	21,673	5,096	5,000	—	95	1
89	Vassalboro.....	639,473	459,332	1,098,805	54,940	29,973	28,000	\$1,200	773	—
387	Vienna.....	109,605	20,545	130,150	6,508	84	—	—	84	—
7	Waterville.....	11,980,975	1,672,455	13,653,430	682,672	439,557	437,500	—	2,057	—
324	Wayne.....	344,663	30,071	374,734	18,737	4,300	4,000	—	—	300
205	West Gardiner.....	257,195	186,650	443,845	22,192	7,180	7,000	—	180	—
250	Windsor.....	219,564	191,936	411,500	20,575	234	—	—	234	—
34	Winslow.....	952,005	2,419,631	3,371,636	168,582	25,922	15,000	10,000	922	—
68	Winthrop.....	1,529,612	558,291	2,087,903	104,395	3,336	—	—	499	2,837

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KNOX COUNTY

270	Appleton.....	\$209,200	\$34,540	\$243,740	\$12,187	—	—	—	—	—
46	Camden.....	3,008,538	905,632	3,914,170	195,709	\$724	—	—	\$474	\$250
365	Cushing.....	79,740	99,695	179,435	8,972	321	—	—	321	—
232	Friendship.....	289,018	221,828	510,846	25,542	3,567	—	\$3,418	149	—
303	Hope.....	197,994	82,430	280,424	14,021	255	—	—	155	100
461	Isle-au-Haut.....	29,018	85,208	114,226	5,711	200	—	—	—	200
328	North Haven.....	176,484	552,321	728,805	36,440	16,446	\$13,000	3,000	246	200
282	Owl's Head.....	145,825	222,695	368,520	18,426	158	—	—	146	12
13	Rockland.....	6,224,499	812,657	7,037,156	351,858	313,214	292,536	20,000	678	—
110	Rockport.....	715,906	618,311	1,334,217	66,711	9,974	9,000	—	974	—
300	South Thomaston.....	146,972	84,270	231,242	11,562	295	—	—	182	113
108	Saint George.....	345,541	250,375	595,916	29,796	—	—	—	—	—
67	Thomaston.....	1,492,890	235,310	1,728,200	86,410	6,133	5,000	—	1,133	—
157	Union.....	484,059	95,740	579,799	28,990	1,027	—	—	217	810
102	Vinalhaven.....	453,595	299,453	753,048	37,652	393	—	—	393	—
121	Warren.....	608,850	101,745	710,595	35,530	9,492	—	8,000	394	1,098
253	Washington.....	177,245	67,230	244,475	12,224	177	—	—	78	99
451	Matinicus Isle Plt.....	32,094	10,655	42,749	2,137	—	—	—	—	—

LINCOLN COUNTY

374	Alna	\$120,126	\$73,595	\$193,721	\$9,686	\$2,173	—	\$2,000	\$173	—
129	Boothbay	563,218	573,510	1,136,728	56,836	38,606	\$10,500	25,200	2,906	—
78	Boothbay Harbor			No figures available						
360	Bremen	107,389	134,590	241,979	12,099	6	—	—	6	—
131	Bristol	490,035	459,231	949,266	47,463	15,098	—	14,900	198	—
210	Damariscotta	641,905	125,642	767,547	38,377	18,523	18,500	—	23	—
274	Dresden	206,830	74,825	281,655	14,083	11,310	—	11,100	210	—
348	Edgecomb	162,223	126,335	288,558	14,428	216	—	—	216	—
192	Jefferson	294,504	122,375	416,879	20,844	907	—	—	759	\$148
180	Newcastle	384,378	219,105	603,483	30,174	—	—	—	—	—
261	Nobleboro	206,176	98,855	305,031	15,252	6,432	—	6,000	263	169
289	South Bristol	291,990	419,410	711,400	35,570	—	—	—	—	—
351	Southport	260,125	871,150	1,131,275	56,564	39	—	—	39	—
69	Waldoboro	921,672	187,751	1,109,423	55,471	20,413	20,000	—	413	—
452	Westport	83,000	77,890	160,890	8,045	4,518	—	4,500	18	—
187	Whitefield	337,468	92,584	430,052	21,503	204	—	—	204	—
149	Wiscasset	853,569	506,991	1,360,560	68,028	262	—	—	262	—
450	Monhegan Plt.	78,409	86,739	165,148	8,257	16	—	—	16	—
397	Somerville Plt.	33,460	25,100	58,560	2,928	1,046	—	200	846	—

OXFORD COUNTY

230	Andover	\$349,056	\$116,573	\$465,629	\$23,281	\$6,246	\$6,000	—	\$246	—
82	Bethel	1,130,605	204,700	1,335,305	66,765	142	—	—	142	—
236	Brownfield	280,625	52,690	333,315	16,666	2,265	—	—	348	\$1,917
199	Buckfield	428,275	72,245	500,520	25,026	7,762	5,000	—	658	2,104
143	Byron	13,945	127,139	141,084	7,054	361	—	—	—	361
248	Canton	232,310	126,610	358,920	17,946	9,104	—	\$9,000	104	—
301	Denmark	226,590	162,340	388,930	19,447	993	—	—	346	647
96	Dixfield	845,671	142,602	988,273	49,414	3,100	—	—	700	2,400
99	Fryeburg	723,893	309,858	1,033,751	51,688	422	—	—	422	—
428	Gilead	60,674	136,115	196,789	9,839	2,800	—	1,000	7	1,793
295	Greenwood	218,280	98,980	314,260	15,713	1,189	—	—	—	1,189
420	Hanover	79,135	42,765	121,900	6,095	207	—	—	7	200
339	Hartford	178,905	110,760	289,665	14,483	1,155	—	—	155	1,000
256	Hebron	215,870	50,960	266,830	13,342	—	—	—	—	—
221	Hiram	250,769	213,790	464,559	23,228	2,337	—	800	1,537	—
267	Lovell	411,469	534,878	946,347	47,317	167	—	—	167	—
32	Mexico	979,339	323,923	1,303,262	65,163	40,075	40,000	—	75	—
426	Newry	56,084	185,309	241,393	12,070	912	—	—	21	891
45	Norway	1,557,375	324,095	1,881,470	94,074	51,000	51,000	—	—	—
137	Oxford	415,380	120,340	535,720	26,786	257	—	—	257	—
36	Paris	2,094,315	448,002	2,542,317	127,116	27,213	19,000	7,000	1,213	—
186	Peru	288,519	636,962	925,481	46,274	778	—	—	205	573
201	Porter	237,504	66,821	304,325	15,216	2,837	—	—	430	2,407

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

OXFORD COUNTY—Continued

At Close of 1945 Fiscal Year

(Cents omitted)

Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
370	Roxbury	\$51,960	\$120,460	\$172,420	\$8,621	\$5,449	—	\$5,000	\$449	—
12	Rumford	3,665,330	2,572,966	6,238,296	311,915	163,242	\$154,000	—	1,987	\$7,255
405	Stoneham	89,305	78,420	167,725	8,386	76	—	—	76	—
431	Stow	46,380	76,177	122,557	6,128	441	—	—	441	—
298	Sumner	191,968	94,840	286,808	14,340	2,501	—	—	1	2,500
408	Sweden	37,405	118,628	156,033	7,802	184	—	—	2	182
422	Upton	21,970	103,461	125,431	6,271	2,006	—	2,000	6	—
213	Waterford	305,509	338,786	644,245	32,212	2,000	—	2,000	—	—
197	Woodstock	312,340	208,130	520,470	26,024	2,015	—	1,500	515	—
464	Lincoln Plt.	21,655	580,128	602,128	30,106	3,533	—	3,500	33	—
468	Magalloway Plt.	9,388	195,766	205,154	10,258	2,801	—	2,800	1	—

PENOBSCOT COUNTY

394	Alton	\$37,066	\$31,646	\$68,712	\$3,436	\$2,022	—	\$2,000	\$22	—
3	Bangor	24,317,052	4,090,464	28,407,516	1,420,376	864,387	\$728,000	—	36,387	\$100,000
238	Bradford	255,308	21,267	276,575	13,829	8,745	—	—	6,988	1,757
245	Bradley	94,635	138,817	233,452	11,673	1,189	—	—	371	818
21	Brewer	4,631,655	1,158,800	5,790,455	289,523	151,540	150,000	—	1,540	—
375	Burlington	68,848	73,164	142,012	7,101	96	—	—	96	—
204	Carmel	295,604	52,350	347,954	17,398	8,291	7,000	1,000	291	—
226	Charleston	301,650	46,965	348,615	17,431	10,177	8,000	—	193	1,984
402	Chester	30,062	39,284	69,346	3,467	5,754	—	—	4,371	1,383
424	Clifton	24,786	45,753	70,539	3,527	804	—	—	54	750
112	Corinna	716,051	153,522	869,573	43,479	9,553	—	5,000	378	4,175
188	Corinth	417,192	59,565	476,757	23,838	3,205	—	3,000	205	—
41	Dexter	2,278,957	260,835	2,539,792	126,990	50,000	17,000	33,000	—	—
292	Dixmont	142,451	55,671	198,122	9,906	4	—	—	—	4
101	East Millinocket	275,890	1,400,800	1,676,690	83,835	18,432	18,000	—	432	—
294	Eddington	162,568	111,847	274,415	13,721	176	—	—	176	—
492	Edinburg	5,177	46,172	51,349	2,567	130	—	—	—	130
183	Enfield	150,168	309,891	460,059	23,003	16,018	10,000	2,200	2,898	920
327	Etna	85,665	36,440	122,105	6,105	917	—	—	47	870
231	Exeter	242,899	46,215	289,114	14,456	10,159	—	7,400	159	2,600
281	Garland	157,083	87,014	244,097	12,205	4,754	—	3,000	216	1,538
309	Glenburn	113,309	76,527	189,836	9,492	5,309	—	2,000	281	3,028

PENOBSCOT COUNTY—Continued

334	Greenbush	\$48,265	\$36,205	\$84,470	\$4,224	\$4,132	—	—	\$3,632	\$500
453	Greenfield	13,106	54,415	67,521	3,376	2,003	—	—	3	2,000
64	Hampden	772,943	208,423	981,366	49,068	6,571	\$6,000	—	571	—
156	Hermon	307,040	200,575	507,615	25,381	4,371	—	\$3,485	886	—
254	Holden	164,060	73,270	237,330	11,867	454	—	—	126	328
153	Howland	161,414	637,961	799,375	39,969	846	—	—	846	—
363	Hudson	91,262	41,131	132,393	6,620	1,850	—	—	—	1,850
358	Kenduskeag	118,125	31,145	149,270	7,464	935	—	—	70	865
307	Lagrange	143,739	81,548	225,287	11,264	314	—	—	314	—
280	Lee	179,176	23,777	202,953	10,148	4,000	—	2,600	—	1,400
263	Levant	167,909	24,965	192,874	9,644	6,261	—	4,600	249	1,412
44	Lincoln	822,932	974,256	1,797,188	89,859	13,000	13,000	—	—	—
427	Lowell	14,230	57,940	72,170	3,609	1,395	—	—	145	1,250
212	Mattawamkeag	123,490	528,830	652,320	32,616	17,846	6,000	—	455	11,391
479	Maxfield	8,548	24,179	32,727	1,636	20	—	—	20	—
279	Medway	55,129	291,452	346,581	17,329	14,007	—	—	1,902	12,105
144	Millford	191,125	463,432	654,557	32,728	23,165	20,000	—	15	3,150
22	Millinocket	4,602,400	137,775	4,740,175	237,009	22,564	20,000	—	2,564	—
287	Newburg	171,510	23,090	194,600	9,730	4,154	—	4,000	154	—
80	Newport	850,115	400,045	1,250,160	62,508	25,370	12,000	10,000	970	2,400
19	Old Town	2,762,012	1,775,419	4,537,431	226,872	196,082	189,000	—	7,082	—
42	Orono	1,254,566	445,647	1,700,213	85,011	37,134	33,000	—	1,009	3,125
111	Orrington	412,700	150,850	563,550	28,178	302	—	—	302	—
396	Passadumkeag	51,872	29,946	81,818	4,091	—	—	—	—	—
109	Patten	497,365	96,560	593,925	29,696	23,717	18,000	—	830	4,887
325	Plymouth	148,700	23,615	172,315	8,616	4,856	—	2,000	—	2,856
376	Prentiss	36,503	49,749	86,252	4,313	2,695	—	—	88	2,607
333	Springfield	80,573	40,168	120,741	6,037	14,413	—	5,796	6,736	1,881
350	Stetson	120,303	37,990	158,293	7,915	4,906	—	—	2,206	2,700
285	Veazie	149,118	496,857	645,975	32,299	2,308	2,000	—	308	—
288	Winn	82,540	77,512	160,052	8,003	4,463	—	—	3,628	835
440	Woodville	15,625	220,877	236,502	11,825	5,000	—	—	—	5,000
462	Drew Pt.	18,621	49,930	68,551	3,428	263	—	—	247	16
484	Grand Falls Pt.	5,156	55,091	60,247	3,012	52	—	—	52	—
477	Lakeville Pt.	30,420	111,185	141,605	7,080	51	—	—	51	—
414	Mount Chase Pt.	43,065	55,521	98,586	4,929	44	—	—	44	—
470	Seboeis Pt.	16,006	96,851	112,857	5,643	32	—	—	32	—
244	Stacyville Pt.	155,600	69,585	225,185	11,259	139	—	—	139	—
465	Webster Pt.	11,989	45,135	57,124	2,856	313	—	—	313	—
386	Carroll Pt.	36,372	43,978	80,350	4,018	1,225	—	1,180	45	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

PISCATAQUIS COUNTY

At Close of 1945 Fiscal Year

(Cents omitted)

148

Ref No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
322	Abbot.....	\$113,260	\$56,185	\$169,445	\$8,472	\$5,892	—	\$1,500	\$1,500	\$2,892
383	Atkinson.....	135,671	59,265	194,936	9,747	3,000	\$3,000	—	—	—
448	Blanchard.....	24,333	85,182	109,515	5,476	815	—	—	46	769
488	Bowerbank.....	6,810	140,115	146,925	7,346	—	—	—	—	—
90	Brownville.....	677,960	262,485	940,445	47,022	22,151	20,000	—	512	1,639
37	Dover-Foxcroft.....	2,158,813	620,375	2,779,188	138,959	2,602	—	—	—	2,602
86	Greenville.....	610,763	339,845	950,608	47,530	8,070	—	7,000	620	450
97	Guilford.....	813,315	124,781	938,096	46,905	934	—	—	934	—
56	Milo.....	896,843	898,807	1,795,650	89,783	37,806	35,000	1,486	—	1,320
184	Monson.....	235,006	148,619	383,625	19,181	11,065	—	3,925	6	7,134
291	Parkman.....	172,995	82,525	255,520	12,776	5,763	—	1,800	3,426	537
152	Sangerville.....	314,128	217,960	532,088	26,604	14,469	14,000	—	469	—
364	Sebec.....	131,701	122,205	253,906	12,695	3,489	—	3,250	239	—
406	Shirley.....	32,375	94,403	126,778	6,339	114	—	—	114	—
401	Wellington.....	56,474	52,488	108,962	5,448	1,723	—	—	1,699	24
417	Willimantic.....	46,354	86,095	132,449	6,622	71	—	—	71	—
476	Barnard Plt.....	5,947	78,541	84,488	4,224	—	—	—	—	—
458	Elliottsville Plt.....	15,222	161,841	177,063	8,853	36	—	—	36	—
480	Kingsbury Plt.....	7,219	95,153	102,372	5,119	—	—	—	—	—
478	Lakeview Plt.....	69,582	359	69,941	3,497	—	—	—	—	—

SAGADAHOC COUNTY

425	Arrowsic.....	\$50,641	\$18,952	\$69,593	\$3,480	—	—	—	—	—
11	Bath.....	8,522,520	1,077,525	9,600,045	480,002	\$304,824	\$300,000	—	\$1,483	\$3,341
321	Bowdoin.....	—	—	No figures available	—	—	—	—	—	—
196	Bowdoinham.....	364,644	101,740	466,384	23,319	16,544	13,500	—	—	3,044
345	Georgetown.....	126,336	289,253	415,589	20,779	10,000	10,000	—	—	—
176	Phillpsburg.....	255,157	431,385	686,542	34,327	522	—	—	522	—
79	Richmond.....	835,285	227,212	1,062,497	53,125	43,411	24,000	\$9,000	10,411	—
73	Topsham.....	1,274,443	387,940	1,662,383	83,119	9,044	—	3,675	413	4,956
368	West Bath.....	170,994	204,945	375,939	18,797	613	—	—	613	—
158	Woolwich.....	405,558	181,291	586,849	29,342	245	—	—	245	—

SOMERSET COUNTY

77	Anson	\$566,020	\$378,620	\$944,640	\$47,232	\$5,001	\$5,000	—	—	\$1	—
234	Athens	195,500	112,800	308,300	15,415	2,458	—	—	—	250	\$2,208
150	Bingham	564,824	224,094	788,918	39,446	24,850	20,000	\$325	—	—	4,525
384	Cambridge	133,619	18,819	152,438	7,622	5,172	—	—	—	3,770	1,402
243	Canaan	254,465	63,185	317,650	15,883	6,578	—	6,400	—	67	111
277	Cornville	215,165	93,275	308,440	15,422	9,433	3,000	6,400	—	33	—
323	Detroit	122,425	82,470	204,895	10,245	143	—	—	—	143	—
382	Embden	58,427	506,172	564,599	28,230	—	—	—	—	—	—
29	Fairfield	1,410,304	1,355,410	2,765,714	138,286	51,645	50,000	—	—	1,645	—
220	Harmony	296,185	64,515	360,700	18,035	35,253	—	6,000	—	27,316*	1,937
147	Hartland	400,770	229,990	630,760	31,538	17,094	16,000	—	—	66	1,028
39	Madison	2,612,140	924,830	3,536,970	176,849	1,619	—	—	—	1,619	—
361	Mercer	105,980	36,225	142,205	7,110	94	—	—	—	49	45
332	Moscow	90,562	2,706,147	2,796,709	139,835	257	—	—	—	257	—
227	New Portland	241,814	65,220	307,034	15,352	226	—	—	—	226	—
113	Norridgewock	548,489	165,254	713,743	35,687	11,375	—	6,000	—	—	5,375
194	Palmyra	298,052	84,615	382,667	19,133	4,429	3,000	—	—	266	1,163
49	Pittsfield	1,393,270	618,850	2,012,120	100,606	51,782	46,000	5,134	—	648*	—
379	Ripley	135,020	29,110	164,130	8,207	10,993	—	8,080	—	11	2,902
189	St. Albans	317,290	70,310	387,600	19,380	7,212	—	5,500	—	134	1,578
20	Skowhegan	3,320,431	1,758,085	5,078,516	253,926	35,562	31,000	4,500	—	62	—
367	Smithfield	130,399	157,140	287,539	14,377	5	—	—	—	5	—
225	Solon	297,045	410,740	707,785	35,389	37	—	—	—	37	—
341	Starks	157,845	60,555	218,400	10,920	7,491	—	6,000	—	179	1,312
418	Brighton Plt.	21,976	73,358	95,334	4,767	—	—	—	—	—	—
439	Caratunk Plt.	34,895	164,111	199,006	9,950	—	—	—	—	—	—
473	Dead River Plt. I	11,525	131,413	142,938	7,146	300	—	—	—	300	—
489	Dennistown Plt.	7,930	166,356	174,286	8,714	60	—	—	—	60	—
436	Flagstaff Plt.	21,015	115,576	136,591	6,830	73	—	—	—	73	—
486	Highland Plt.	2,707	39,911	42,618	2,131	—	—	—	—	—	—
165	Jackman Plt.	266,965	173,529	440,494	22,025	10,577	9,000	1,300	—	277	—
411	Moose River Plt.	36,629	136,577	173,206	8,660	108	—	—	—	108	—
463	Pleasant Ridge Plt.	33,240	2,962,675	2,995,915	149,796	74	—	—	—	74	—
445	The Forks Plt.	14,605	143,195	157,800	7,890	—	—	—	—	—	—
449	West Forks Plt.	25,149	191,425	216,574	10,829	30	—	—	—	30	—

*Includes contract payable.

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

WALDO COUNTY

At Close of 1945 Fiscal Year

(Cents omitted)

Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
25	Belfast.....	\$2,860,690	\$421,300	\$3,281,990	\$164,100	\$462,431	\$443,000	\$17,671	\$1,760	—
414	Belmont.....	75,300	29,658	104,958	5,248	8	—	—	8	—
233	Brooks.....	236,100	83,965	320,065	16,003	12,377	10,000	1,500	873	\$4
269	Burnham.....	165,945	136,265	302,210	15,111	17,565	14,500	2,500	511	54
296	Frankfort†.....	145,435	68,048	213,483	10,674	6,379	6,000	—	129	250
312	Freedom.....	142,885	34,410	177,295	8,865	772	—	—	772	—
241	Islesboro.....	—	—	No	figures avail	—	—	—	—	—
388	Jackson.....	87,787	33,897	121,684	6,084	783	—	—	83	650
320	Knox.....	142,162	24,184	166,346	8,317	—	—	—	—	—
310	Liberty.....	149,130	63,005	212,135	10,607	75	—	—	34	41
200	Lincolnton.....	314,185	189,700	503,885	25,194	357	—	—	188	169
260	Monroe.....	193,621	52,692	246,313	12,316	179	—	—	179	—
283	Montville.....	129,590	40,300	169,890	8,495	3	—	—	3	—
380	Morrill†.....	132,466	23,845	156,311	7,816	—	—	—	—	—
315	Northport.....	207,195	358,980	566,175	23,309	66	—	—	66	—
302	Palermo.....	155,513	55,662	211,175	10,559	60	—	—	60	—
340	Prospect.....	112,958	63,560	176,518	8,826	17	—	—	17	—
297	Searsmont.....	185,148	74,484	259,632	12,982	2,006	—	2,000	6	—
135	Searsport.....	394,905	545,891	940,796	47,040	153	—	—	153	—
198	Stockton Springs.....	191,617	208,996	400,613	20,031	4,671	1,200	2,500	971	—
362	Swanville.....	101,834	70,189	172,023	8,601	125	—	—	20	105
318	Thorndike.....	169,035	38,110	207,145	10,357	34	—	—	34	—
290	Troy.....	197,645	50,760	248,405	12,420	2,372	—	—	860	1,512
193	Unity.....	396,445	118,860	515,305	25,765	728	—	—	704	24
373	Waldo.....	122,990	38,075	161,065	8,053	49	—	—	49	—
106	Winterport.....	502,116	134,194	636,310	31,816	2,000	—	2,000	—	—

WASHINGTON COUNTY

216	Addison	\$146,107	\$57,207	\$203,314	\$10,166	\$6,002	—	\$6,000	\$2	—
390	Alexander	—	—	No	figures avail	able	—	—	—	—
83	Baileyville	219,540	2,107,355	2,326,895	116,345	1,286	—	—	1,286	—
306	Beals	101,055	8,200	109,255	5,463	2,000	—	2,000	—	—
493	Beddington	4,036	37,158	41,194	2,060	1,160	—	—	—	\$1,160
30	Calais	2,036,027	578,500	2,614,527	130,726	116,060	\$116,000	—	60	—
467	Centerville	5,862	98,365	104,227	5,211	—	—	—	—	—
391	Charlottes	72,996	32,345	105,341	5,267	2,950	—	1,950	—	1,000
172	Cherryfield	253,186	76,239	329,425	16,471	2,202	—	2,000	202	—
353	Columbia	73,412	66,160	139,572	6,979	1,347	—	—	125	1,222
286	Columbia Falls	138,637	36,161	174,798	8,740	1,630	—	—	513	1,117
419	Cooper	40,740	26,930	67,670	3,383	—	—	—	—	—
437	Crawford	16,141	59,203	75,344	3,767	900	—	—	—	900
316	Cutler	88,256	58,298	146,554	7,328	1,400	—	—	—	1,400
133	Danforth	236,588	96,535	333,123	16,656	5,337	4,000	—	1,337	—
433	Deblois	6,803	41,411	48,214	2,411	1,389	—	671	268	450
342	Dennysville	60,580	25,374	85,954	4,298	3,389	—	1,000	1,258	1,131
155	East Machias	195,215	166,930	362,145	18,107	1,333	—	—	1,333	—
48	Eastport	698,590	332,500	1,031,090	51,555	58,308	40,000	—	—	18,308
195	Harrington	152,207	52,544	204,751	10,238	6,829	—	3,144	285	3,400
317	Jonesboro	103,024	44,550	147,574	7,379	1,264	—	—	775	489
98	Jonesport	401,675	163,520	565,195	28,260	1,550	—	—	1,550	—
54	Lubec	934,098	237,805	1,171,903	58,595	3,912	—	—	2,662	1,250
87	Machias	556,194	203,296	759,490	37,975	1,285	—	600	685	—
215	Machiasport	171,016	57,203	228,219	11,411	—	—	—	—	—
423	Marshfield	34,443	26,625	61,068	3,053	—	—	—	—	—
457	Meddybemps	13,460	26,296	39,756	1,988	—	—	500	1,028	—
136	Milbridge	350,591	68,818	419,409	20,970	11,599	7,000	4,200	399	—
482	Northfield	11,829	93,075	104,904	5,245	—	—	—	—	—
174	Pembroke	212,863	95,535	308,398	15,420	554	—	—	—	523
246	Perry	175,546	56,808	232,354	11,618	1,450	—	900	550	31
178	Princeton	171,250	110,506	281,756	14,088	5,600	5,000	—	—	600
272	Robbinston	124,358	81,418	205,776	10,289	383	—	—	—	7
446	Roque Bluffs	23,016	24,882	47,898	2,395	—	—	—	—	—
251	Steuben	152,370	97,610	249,980	12,499	3,518	3,000	500	18	—
487	Talmadge	7,111	52,864	59,975	2,999	—	—	—	—	—
276	Vanceboro	192,159	57,688	249,847	12,492	4,002	—	2,000	—	2,902
432	Waite	12,963	64,435	77,398	3,870	1,720	—	—	152	1,568
430	Wesley	—	—	No	figures avail	able	—	—	—	—
366	Whiting	98,076	68,915	166,991	8,350	—	—	—	—	—
400	Whitneyville	30,374	140,477	170,851	8,543	694	—	—	694	—
471	Codyville Pt.	4,295	55,380	59,675	2,984	153	—	—	153	—
410	Grand Lake Stream Pt.	48,213	104,259	152,472	7,624	2,400	2,200	—	200	—
459	No. 14 Pt.	10,301	71,976	82,277	4,114	4	—	—	4	—
454	No. 21 Pt.	8,836	64,777	73,613	3,681	—	—	—	—	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

YORK COUNTY

At Close of 1945 Fiscal Year

(Cents omitted)

Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
355	Acton	\$115,935	\$324,750	\$440,685	\$22,034	\$103	—	—	\$103	—
173	Alfred	359,508	115,538	475,046	23,752	385	—	—	385	—
85	Berwick	754,735	325,060	1,079,795	53,990	62,338	—	—	728	—
5	Biddeford	9,549,650	5,389,383	14,939,033	746,952	426,188	\$297,000	\$58,495	129,188	\$3,115
100	Buxton	615,062	1,010,485	1,625,547	81,277	7,049	—	—	818	—
214	Cornish	261,269	71,053	332,322	16,616	1,766	6,000	—	—	231
329	Dayton	199,906	86,772	286,678	14,334	—	—	1,766	—	—
88	Elliot	1,019,716	753,053	1,772,769	88,638	32,000	32,000	—	97	—
162	Hollis	283,280	762,096	1,045,376	52,269	7,325	7,000	—	285	40
43	Kennebunk	2,311,513	799,660	3,111,513	155,576	48,000	48,000	—	—	—
124	Kennebunkport	864,519	1,105,585	1,970,104	98,505	19,721	19,000	—	721	—
27	Kittery	2,230,680	293,440	2,524,120	126,206	32,914	16,000	16,914	—	—
123	Lebanon	449,775	324,475	774,250	38,713	—	—	—	—	—
163	Limerick	194,407	331,665	526,072	26,304	7,987	7,500	—	487	—
208	Limington	205,058	213,841	418,899	20,945	—	—	—	—	—
359	Lyman	157,266	188,530	345,796	17,290	7,360	—	7,213	147	—
319	Newfield	188,599	124,448	313,047	15,652	204	—	—	204	—
122	North Berwick	630,704	147,415	778,119	38,906	444	—	—	444	—
206	North Kennebunkport	248,697	94,448	343,145	17,157	272	—	—	272	—
65	Old Orchard Beach	2,539,340	2,074,205	4,613,545	230,677	157,131	139,000	14,700	3,431	—
191	Parsonsfield	315,300	113,959	429,259	21,463	—	—	—	—	—
15	Saco	4,832,857	2,031,368	6,914,225	345,711	231,731	216,000	6,000*	9,731	—
9	Sanford	9,817,908	783,787	10,601,695	530,085	104,700	100,000	4,700	—	—
392	Shapleigh	142,233	245,918	388,151	19,408	202	—	—	2	200
66	South Berwick	1,018,585	99,615	1,118,200	55,910	18,510	16,000	2,500	10	—
190	Waterboro	311,276	238,072	549,348	27,467	11,334	11,000	—	334	—
76	Wells†	1,541,441	1,815,994	3,357,435	167,871	96,458	59,100	36,343	1,015	—
50	York	2,237,436	1,761,231	3,998,667	199,933	11,005	9,500	1,500	5	—

*Contract payable.

†1945 figures not available. Information taken from reports for 1944 year.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
Over 5,000												
1	Portland	Cumberland	73,643	\$50.40	\$4,108,266	\$46.08	\$9.71	\$55.79	\$194,955	\$2.65	\$3,862,117	\$52.44
2	Lewiston	Androscoggin	38,598	37.00	1,286,272	28.02	5.30	33.32	175,195	4.54	599,526	15.53
3	Bangor	Penobscot	29,822	47.20	1,359,996	39.03	6.57	45.60	57,906	1.94	605,461	20.30
4	Auburn	Androscoggin	19,817	57.50	1,050,304	40.74	12.26	53.00	40,403	2.04	218,147	11.01
5	Biddeford	York	19,790	40.00	610,458	19.72	11.13	30.85	213,879	10.81	7,952	.40
6	Augusta	Kennebec	19,360	47.00	658,876	32.34	1.69	34.03	133,725	6.91	259,222	13.39
7	Waterville	Kennebec	16,688	45.00	626,056	32.92	4.60	37.52	114,183	6.84	201,831	12.09
8	South Portland	Cumberland	15,781	50.40	798,893	32.35	18.27	50.62	100,112	6.34	352,870	22.36
9	Sanford	York	14,886	54.40	586,560	36.49	2.91	39.40	13,272	.89	98,747	6.63
10	Westbrook	Cumberland	11,087	39.00	387,242	18.68	16.25	34.93	32,737	2.95	84,370	7.61
11	Bath	Sagadahoc	10,235	48.00	471,737	40.92	5.17	46.09	76,937	7.52	142,020	13.88
12	Rumford	Oxford	10,230	58.00	367,350	21.10	14.81	35.91	15,567	1.52	115,163	11.26
13	Rockland	Knox	8,899	49.00	351,325	34.92	4.56	39.48	134,655	15.13	133,081	14.95
14	Brunswick	Cumberland	8,658	50.00	318,380	25.45	11.32	36.77	35,697	4.12	94,372	10.90
15	Saco	York	8,631	56.00	393,596	31.87	13.73	45.60	39,902	4.62	153,129	17.74
16	Caribou	Aroostook	8,218	68.00	293,074	29.39	6.27	35.66	11,532	1.40	46,226	5.62
17	Presque Isle	Aroostook	7,939	63.00	342,586	37.23	5.92	43.15	30,200	3.80	11,429	1.44
18	Houlton	Aroostook	7,771	63.00	298,677	31.60	6.83	38.43	13,595	1.75	62,050	7.98
19	Old Town	Penobscot	7,688	58.00	267,410	21.17	13.61	34.78	68,794	8.95	130,883	17.02
20	Skowhegan	Somerset	7,159	56.00	288,669	26.36	13.96	40.32	7,743	1.08	10,642	14.87
21	Brewer	Penobscot	6,510	47.40	279,312	34.32	8.59	42.91	28,945	4.45	109,653	16.84
22	Millinocket	Penobscot	6,223	65.00	311,583	48.61	1.46	50.07	1,960	.31	28,713	4.61
23	Gardiner	Kennebec	6,044	47.00	223,597	31.09	5.90	36.99	82,963	13.73	115,052	19.04
24	Fort Fairfield	Aroostook	5,607	59.00	296,020	49.56	3.23	52.79	44,688	7.97	41,417	7.39
25	Belfast	Waldo	5,540	61.00	204,266	32.14	4.73	36.87	25,425	4.59	16,767	3.03
26	Van Buren	Aroostook	5,380	77.00	100,457	17.24	1.43	18.67	5,044	.94	282	.05
27	Kittery	York	5,374	58.50	151,728	24.95	3.28	28.23	6,403	1.19	10,237	1.90
28	Fort Kent	Aroostook	5,363	110.00	150,806	22.10	6.02	28.12	14,940	2.79	9,328	1.74
29	Fairfield	Somerset	5,294	56.00	158,351	15.25	14.66	29.91	6,518	1.23	42,916	81.07
30	Calais	Washington	5,161	70.00	186,017	28.07	7.97	36.04	29,425	5.70	90,090	17.46

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
4,000 to 4,999												
31	Madawaska	Aroostook	4,477	53.00	131,972	27.96	1.52	29.48	1,236	.28	50,050	11.18
32	Mexico	Oxford	4,431	76.00	101,655	17.24	5.70	22.94	33,507	7.56	15,718	3.55
33	Bar Harbor	Hancock	4,378	44.50	281,751	36.11	28.25	64.36	8,215	1.88	9,797	2.24
34	Winslow	Kennebec	4,153	46.00	157,834	10.73	27.27	38.00	1,268	.31	15,237	3.67
35	Lisbon	Androscoggin	4,123	50.00	155,095	32.57	5.05	37.62	2,240	.54	68,531	16.62
36	Paris	Oxford	4,094	48.00	124,605	25.08	5.36	30.44	11,544	2.82	20,260	4.95
37	Dover-Foxcroft	Piscataquis	4,015	50.00	141,773	27.43	7.88	35.31	8,402	2.09	4,479	1.12
3,000 to 3,999												
38	Ellsworth	Hancock	3,911	58.00	190,825	29.48	19.31	48.79	34,124	8.73	107,233	27.43
39	Madison	Somerset	3,836	45.00	161,660	31.12	11.02	42.14	1,891	.49	51,183	13.34
40	Farmington	Franklin	3,743	53.00	149,055	36.92	2.90	39.82	1,256	.34	57,232	15.29
41	Dexter	Penobscot	3,714	55.60	143,936	34.77	3.98	38.75	9,354	2.52	5,020	1.35
42	Orono	Penobscot	3,702	70.00	120,962	24.11	8.56	32.67	9,661	2.61	27,024	7.30
43	Kennebunk	York	3,698	46.00	146,058	29.35	10.15	39.50	20,321	5.50	2,503	.68
44	Lincoln	Penobscot	3,653	77.00	140,886	17.66	20.91	38.57	1,742	.48	15,353	4.20
45	Norway	Oxford	3,649	68.80	131,710	29.87	6.22	36.09	5,240	1.44	30,825	8.45
46	Camden	Knox	3,554	44.00	175,064	37.86	11.40	49.26	1,861	.52	16,973	4.78
47	Gorham	Cumberland	3,494	42.00	123,358	18.51	16.80	35.31	806	.23	23,899	6.84
48	Eastport	Washington	3,346	83.00	87,845	17.79	8.46	26.25	105,308	31.47	86,158	25.75
49	Pittsfield	Somerset	3,329	57.00	117,019	24.34	10.81	35.15	2,252	.68	39,912	11.99
50	York	York	3,283	50.00	202,363	34.49	27.15	61.64	14,038	4.28	41,121	12.53
51	Wilton	Franklin	3,228	50.00	98,516	28.23	2.29	30.52	1,188	.37	18,895	5.85
52	Livermore Falls	Androscoggin	3,190	52.00	113,119	20.72	14.74	35.46	3,743	1.17	1,597	.50
53	Cape Elizabeth	Cumberland	3,172	36.00	160,417	35.44	15.13	50.57	4,610	1.45	15,346	4.84
54	Lubec	Washington	3,108	62.00	74,614	19.14	4.87	24.01	739	.24	5,140	1.65
55	Bridgton	Cumberland	3,035	48.00	93,143	20.89	9.80	30.69	4,847	1.60	20,302	6.69
56	Milo	Piscataquis	3,000	61.20	111,870	18.62	18.67	37.29	1,729	.58	28,012	9.34

		2,000 to 2,999											
57	Bucksport	Hancock	2,927	70.00	189,171	13.93	50.70	64.63	13,813	4.72	49,944	17.06	
58	Hallowell	Kennebec	2,906	48.00	92,834	22.63	9.32	31.95	6,631	2.28	558	.19	
59	Falmouth	Cumberland	2,883	48.00	161,444	40.56	15.44	56.00	8,848	3.07	38,444	13.33	
60	Jay	Franklin	2,858	53.60	122,559	15.81	27.07	42.88	11,350	3.97	3,443	1.21	
61	Scarboro	Cumberland	2,842	56.00	162,472	27.06	30.11	57.17	13,586	4.78	50,019	17.60	
62	Freeport	Cumberland	2,764	67.00	118,672	32.73	10.20	42.93	14,374	5.20	14,686	5.31	
63	Oakland	Kennebec	2,730	52.00	89,804	17.95	14.95	32.90	2,416	.88	8,965	3.28	
64	Hampden	Penobscot	2,591	78.00	78,329	23.81	6.42	30.23	5,794	2.24	4,074	1.57	
65	Old Orchard Beach	York	2,557	49.00	228,418	49.17	40.16	89.33	34,200	13.38	118,413	46.31	
66	South Berwick	York	2,546	78.00	89,155	31.90	3.12	35.02	8,736	3.43	11,729	4.61	
67	Thomaston	Knox	2,533	47.00	82,910	28.27	4.46	32.73	6,515	2.57	6,465	2.55	
68	Winthrop	Kennebec	2,508	45.00	96,757	28.26	10.32	38.58	7,153	2.85	44,141	17.60	
69	Waldoboro	Lincoln	2,497	62.00	70,697	23.52	4.79	28.31	7,054	2.82	3,300	1.32	
70	Ashland	Aroostook	2,457	104.00	83,627	25.81	8.23	34.04	12,300	5.01	8,602	3.50	
71	Windham	Cumberland	2,381	52.00	130,152	16.61	38.05	54.66	5,418	2.28	8,259	1.61	
72	New Gloucester	Cumberland	2,334	56.00	37,879	11.91	4.32	16.23	363	.16	3,764	1.61	
73	Topsham	Sagadahoc	2,334	44.50	75,713	24.87	7.57	32.44	4,195	1.80	20,761	8.90	
74	Chelsea	Kennebec	2,280	82.00	21,565	6.29	3.17	9.46	8,257	3.62	5,914	2.59	
75	Yarmouth	Cumberland	2,214	68.40	103,086	36.01	10.55	46.56	13,583	6.14	294	.13	
76	Wells	York	2,144	52.00	176,585	37.81	44.55	82.36	6,868	3.20	45,928	21.42	
77	Anson	Somerset	2,130	77.00	71,343	20.07	13.42	33.49	6,880	3.23	21,970	10.31	
78	Boothbay Harbor	Lincoln	2,121		No	figures available							
79	Richmond	Sagadahoc	2,063	62.00	67,341	25.66	6.98	32.64	17,589	8.53	26,324	12.76	
80	Newport	Penobscot	2,052	47.00	59,883	19.84	9.34	29.18	1,127	.55	13,927	6.79	
81	Mount Desert	Hancock	2,047	47.00	190,696	25.97	67.19	93.16	3,636	1.78	89,592	43.77	
82	Bethel	Oxford	2,034	46.00	62,807	26.15	4.73	30.88	8,336	4.10	19,598	9.64	
83	Baileyville	Washington	2,018	42.00	98,930	4.63	44.39	49.02	989	.49	24,932	12.35	
		1,500 to 1,999											
84	Mechanic Falls	Androscoggin	1,999	60.00	65,536	18.59	14.19	32.78	4,313	2.16	1,890	9.45	
85	Berwick	York	1,971	70.00	77,188	27.37	11.79	39.16	15,291	7.76	23,363	11.85	
86	Greenville	Piscataquis	1,955	63.00	60,937	20.03	11.14	31.17	1,660	.85	4,885	2.50	
87	Machias	Washington	1,954	75.00	58,108	21.78	7.96	29.74	862	.44	6,524	3.34	
88	Eliot	York	1,932	42.00	76,142	22.67	16.74	39.41	1,315	.68	26,157	13.54	
89	Vassalboro	Kennebec	1,931	51.00	57,384	17.30	12.42	29.72	3,187	1.65	7,229	3.74	
90	Brownville	Piscataquis	1,914	65.00	62,497	23.54	9.11	32.65	7,241	3.78	12,626	6.60	
91	Eagle Lake	Aroostook	1,891	104.00	26,464	11.34	2.65	13.99	9,975	5.27	11,994	6.35	
92	Mars Hill	Aroostook	1,886	100.00	119,711	54.99	8.48	63.47	12,893	6.84	2,749	1.46	
93	St. Agatha	Aroostook	1,874	104.00	37,894	17.53	2.69	20.22	1,712	.91	1,180	.63	
94	Limestone	Aroostook	1,855	96.00	112,769	47.45	13.34	60.79	15,013	8.09	22,154	11.94	
95	Washburn	Aroostook	1,805	88.00	90,862	41.27	9.07	50.34	2,917	1.62	10,296	5.70	
96	Dixfield	Oxford	1,790	54.00	54,663	26.13	4.41	30.54	3,962	2.21	17,038	9.52	
97	Guilford	Piscataquis	1,752	56.00	53,911	26.68	4.09	30.77	489	.28	6,006	3.43	
98	Jonesport	Washington	1,745	70.00	40,740	16.59	6.76	23.35	402	.23	4,142	2.37	

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

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No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- umbered	Per Capita
99	Fryeburg.....	Oxford.....	1,726	61.00	64,452	26.15	11.19	37.34	1,691	.98	8,716	5.05
100	Buxton.....	York.....	1,708	41.00	67,827	15.03	24.68	39.71	4,727	2.77	3,180	1.86
101	East Millinocket.....	Penobscot.....	1,663	58.20	98,498	9.75	49.48	59.23	289	.17	10,838	6.52
102	Vinalhaven.....	Knox.....	1,629	56.00	43,212	15.98	10.55	26.53	11,746	7.21	23,725	14.56
103	Randolph.....	Kennebec.....	1,612	70.00	28,073	13.26	4.16	17.42	3,895	2.42	3,384	2.10
104	Easton.....	Aroostook.....	1,605	94.00	101,272	50.07	13.03	63.10	5,167	3.22	1,947	1.21
105	Grand Isle.....	Aroostook.....	1,574	90.00	24,984	13.11	2.76	15.87	1,167	.74	2,429	1.54
106	Winterport.....	Waldo.....	1,572	71.00	46,225	23.21	6.20	29.41	10,962	6.97	18,174	11.56
107	Frenchville.....	Aroostook.....	1,566	106.00	38,864	21.92	2.90	24.82	3,438	2.30	11,554	7.06
108	St. George.....	Knox.....	1,550	68.00	41,585	15.56	11.27	26.83	2,583	1.67	17,008	10.97
109	Patten.....	Penobscot.....	1,548	88.00	53,210	28.78	5.59	34.37	2,640	1.71	22,540	14.56
110	Rockport.....	Knox.....	1,526	54.00	72,999	25.67	22.17	47.84	4,562	2.99	332	.22
111	Orrington.....	Penobscot.....	1,517	55.00	31,940	15.42	5.63	21.05	4,833	3.19	11,150	7.35
112	Corinna.....	Penobscot.....	1,515	54.00	47,971	26.07	5.59	31.66	4,655	3.07	3,871	2.56
113	Norridgewock.....	Piscataquis.....	1,511	69.00	50,236	25.55	7.70	33.25	5,008	3.31	1,393	.92
114	Monticello.....	Aroostook.....	1,504	87.00	52,559	31.52	3.43	34.95	11,257	7.48	15,737	10.46
115	Monmouth.....	Kennebec.....	1,500	51.00	52,448	20.98	13.99	34.97	1,360	.91	23,667	15.78
1,000 to 1,499												
116	Stonington.....	Hancock.....	1,493	65.00	44,712	27.26	2.69	29.95	648	.43	22,043	14.76
117	Cumberland.....	Cumberland.....	1,491	45.40	83,572	36.12	19.93	56.05	4,105	2.75	5,087	3.41
118	St. Francis Plt.....	Aroostook.....	1,489	110.00	22,642	10.44	4.77	15.21	8,349	5.61	14,415	9.68
119	Standish.....	Cumberland.....	1,472	45.00	85,013	13.82	43.93	57.75	2,671	1.81	860	.58
120	Rangeley.....	Franklin.....	1,464	41.40	69,533	31.10	16.40	47.50	3,154	2.15	16,996	11.61
121	Warren.....	Knox.....	1,458	56.00	41,011	24.10	4.03	28.13	6,023	4.13	651	.45
122	North Berwick.....	York.....	1,455	65.00	51,680	28.79	6.73	35.52	2,716	1.87	20,439	14.05
123	Lebanon.....	York.....	1,452	54.00	42,719	17.09	12.33	29.42	1,332	.92	250	.17
124	Kennebunkport.....	York.....	1,448	55.00	109,239	33.10	42.34	75.44	6,434	4.44	5,286	3.65
125	Poland.....	Androscoggin.....	1,441	54.00	62,906	28.86	14.79	43.65	2,317	1.61	1,325	.92
126	Clinton.....	Kennebec.....	1,436	69.00	46,070	27.00	5.08	32.08	1,143	.80	14,533	10.12
127	Turner.....	Androscoggin.....	1,415	60.00	62,937	26.84	17.64	44.48	5,146	3.64	9,514	6.72
128	Gray.....	Cumberland.....	1,378	72.00	53,877	25.07	14.03	39.10	4,140	3.00	12,616	9.16
129	Boothbay.....	Lincoln.....	1,370	57.00	65,949	23.85	24.29	48.14	9,215	6.73	38,513	28.11
130	Island Falls.....	Aroostook.....	1,370	75.00	36,477	19.95	6.68	26.63	6,382	4.66	21,164	15.45

131	Bristol	Lincoln	1,355	52.00	50,484	19.23	18.03	37.26	5,702	4.21	6,067	4.48
132	Mapleton	Aroostook	1,354	85.00	60,146	35.31	9.11	44.42	4,529	3.34	854	1.63
133	Danforth	Washington	1,348	104.00	33,251	17.52	7.15	24.67	3,082	2.29	1,728	1.28
134	Blue Hill	Hancock	1,343	52.00	58,738	23.73	20.01	43.74	2,593	1.93	680	.51
135	Searsport	Waldo	1,319	52.00	49,695	15.82	21.86	37.68	5,493	4.16	15,562	11.80
136	Milbridge	Washington	1,318	64.00	27,625	17.52	3.44	20.96	5,179	3.93	3,027	2.30
137	Oxford	Oxford	1,316	73.00	40,044	23.59	6.84	30.43	5,815	4.42	6,545	4.97
138	Harpswell	Cumberland	1,305	43.00	57,829	16.44	27.87	44.31	10,749	8.24	12,760	9.78
139	Deer Isle	Hancock	1,303	65.31	42,463	18.98	13.61	32.59	8,870	6.81	9,053	6.95
140	Livermore	Androscoggin	1,302	73.00	46,702	24.10	11.77	35.87	7,799	5.99	4,042	3.10
141	Woodland	Aroostook	1,298	90.00	37,710	21.90	7.15	29.05	4,898	3.77	2,255	1.74
142	Benton	Kennebec	1,290	63.00	36,602	17.39	10.98	28.37	1,322	1.02	6,332	4.91
143	Bridgewater	Aroostook	1,267	82.00	53,658	35.06	7.29	42.35	3,661	2.89	2,275	1.80
144	Milford	Penobscot	1,264	58.00	38,699	8.94	21.68	30.62	4,903	3.88	6,478	5.13
145	Southwest Harbor	Hancock	1,260	44.00	64,926	31.47	20.06	51.53	651	.52	12,900	10.24
146	China	Kennebec	1,252	42.00	30,123	15.30	8.76	24.06	595	.48	No figures available	
147	Hartland	Somerset	1,240	60.00	38,611	19.79	11.35	31.14	2,454	1.98	9,236	7.45
148	Webster	Androscoggin	1,236	65.00	36,813	22.71	7.07	29.78	3,772	3.05	778	.63
149	Wiscasset	Lincoln	1,231	48.00	66,453	33.86	20.12	53.98	3,021	2.45	2,863	2.33
150	Bingham	Somerset	1,210	51.00	41,286	24.43	9.69	34.12	816	.67	17,302	14.30
151	Farmingdale	Kennebec	1,197	44.50	41,385	18.96	15.81	34.57	3,860	3.22	12,425	10.38
152	Sangerville	Piscataquis	1,194	80.00	43,329	21.42	14.87	36.29	3,814	3.19	8,203	6.87
153	Howland	Penobscot	1,189	68.00	55,209	9.38	37.05	46.43	7,589	6.38	15,185	12.77
154	Phillips	Franklin	1,186	63.00	35,831	26.12	4.09	30.21	5,699	4.81	729	.61
155	East Machias†	Washington	1,183	59.00	22,390	10.21	8.72	18.93	329	.28	1,938	1.64
156	Hermon	Penobscot	1,182	70.00	36,286	18.57	12.13	30.70	1,857	1.57	1,961	1.66
157	Union	Knox	1,150	56.00	33,255	24.14	4.78	28.92	2,801	2.44	500	.43
158	Woolwich	Sagadahoc	1,144	63.00	37,893	22.89	10.23	33.12	5,468	4.78	1,946	1.70
159	Wallagrass Pt.	Aroostook	1,123	94.00	18,963	12.33	4.56	16.89	1,931	1.72	10,388	9.25
160	Tremont	Hancock	1,118	69.00	34,958	15.08	16.19	31.27	4,861	4.35	8,512	7.61
161	Pittston†	Kennebec	1,114	55.00	21,978	14.44	5.29	19.73	2,589	2.32	4,722	4.21
162	Hollis	York	1,111	44.60	47,440	11.57	31.13	42.70	1,324	1.19	105	.09
163	Limerick	York	1,080	60.00	32,170	11.01	18.78	29.79	3,129	2.90	2,481	2.30
164	Hodgdon	Aroostook	1,076	85.00	47,004	36.74	6.94	43.68	22,378	20.80	13,536	12.58
165	Jackman Pt.	Somerset	1,069	67.00	29,951	16.98	11.04	28.02	2,791	2.61	5,518	5.16
166	Gouldsboro	Hancock	1,068	57.00	30,518	17.86	10.71	28.57	679	.64	5,075	4.75
167	Oakfield	Aroostook	1,059	90.00	29,250	17.93	9.69	27.62	16,706	15.78	4,768	4.50
168	Sherman	Aroostook	1,058	86.00	38,714	33.31	3.28	36.59	2,776	2.62	3,211	3.03
169	Blaine	Aroostook	1,049	75.00	37,814	24.56	11.49	36.05	11,106	10.59	5,636	5.37
170	Littleton	Aroostook	1,049	67.40	39,560	31.92	5.79	37.71	2,105	2.01	7,017	6.69
171	Belgrade	Kennebec	1,046	54.00	44,770	21.56	21.24	42.80	3,530	3.37	19,357	18.51
172	Cherryfield	Washington	1,046	79.00	26,753	19.66	5.92	25.58	733	.70	454	.43
173	Alfred	York	1,039	67.00	32,452	23.63	7.60	31.23	5,024	4.84	3,650	3.51
174	Pembroke	Washington	1,029	70.00	22,101	14.83	6.65	21.48	2,296	2.23	141	.14
175	Harrison	Cumberland	1,026	51.00	37,721	23.86	12.91	36.77	1,732	1.69	9,940	9.69
176	Phippsburg†	Sagadahoc	1,020	48.00	33,698	12.29	20.75	33.04	6,756	6.62	3,033	2.97
177	Orland	Hancock	1,015	75.00	29,316	14.74	14.14	28.88	3,911	3.85	15,092	14.87
178	Princeton	Washington	1,009	104.00	29,801	17.95	11.59	29.54	4,994	4.95	1,488	1.47
179	Strong	Franklin	1,007	63.00	35,375	32.51	2.62	35.13	468	.46	2,138	2.12

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
500 to 999												
180	Newcastle	Lincoln	994	54.00	33,308	21.34	12.17	33.51	2,832	2.85	3,107	3.13
181	Sidney	Kennebec	989	60.00	26,619	19.22	7.70	26.92	1,149	1.16	4,276	4.32
182	Readfield	Kennebec	986	50.00	23,701	17.86	6.18	24.04	830	.84	1,982	2.01
183	Enfield	Penobscot	979	75.00	35,087	11.70	24.14	35.84	4,802	4.91	12,429	12.70
184	Monson	Piscataquis	977	68.00	26,735	16.76	10.60	27.36	1,572	1.61	6,636	6.79
185	Albion	Kennebec	974	55.00	26,739	22.76	4.69	27.45	722	.74	3,938	4.04
186	Peru	Oxford	965	45.00	42,265	13.65	30.15	43.80	851	.88	10,077	10.44
187	Whitefield	Lincoln	962	62.00	27,275	22.25	6.10	28.35	2,498	2.60	18,503	19.23
188	Corinth	Penobscot	954	53.00	25,938	23.79	3.40	27.19	5,766	6.04	5,114	5.36
189	St. Albans	Somerset	950	82.00	32,416	27.93	6.19	34.12	4,921	5.18	841	.89
190	Waterboro	York	947	66.00	36,968	22.12	16.92	39.04	8,834	9.33	5,018	5.33
191	Parsonfield	York	946	76.00	33,268	25.83	9.34	35.17	3,532	3.73	20,524	21.70
192	Jefferson†	Lincoln	938	67.00	28,522	21.50	8.94	30.44	7,502	7.80	12,930	13.78
193	Unity	Waldo	935	52.00	27,408	22.55	6.76	29.31	2,051	2.19	3,176	3.40
194	Palmyra	Somerset	934	68.00	26,633	22.21	6.30	28.51	3,089	3.31	544	.58
195	Harrington	Washington	918	98.00	20,600	16.68	5.76	22.44	1,562	1.70	4,070	4.43
196	Bowdoinham	Sagadahoc	915	65.00	30,930	26.43	7.37	33.80	2,333	2.55	5,806	6.35
197	Woodstock	Oxford	913	59.00	31,324	20.59	13.72	34.31	4,043	4.43	4,692	5.14
198	Stockton Springs	Waldo	905	74.00	30,164	15.94	17.39	33.33	6,386	7.06	7,884	8.71
199	Buckfield	Oxford	903	65.00	33,169	31.43	5.30	36.73	4,851	5.37	1,568	1.74
200	Lincolnton	Waldo	892	47.00	24,239	16.94	10.23	27.17	841	.94	604	.68
201	Porter	Oxford	892	84.00	26,190	22.91	6.45	29.36	2,221	2.49	295	.33
202	Stockholm	Aroostook	891	102.00	21,756	16.71	7.71	24.42	1,281	1.44	4,421	4.96
203	Casco	Cumberland	890	63.00	30,006	16.07	17.64	33.71	2,403	2.70	11,491	12.91
204	Carmel	Penobscot	870	72.00	25,500	24.90	4.41	29.31	6,492	7.46	316	.36
205	West Gardiner	Kennebec	867	60.00	27,204	18.18	13.20	31.38	2,44	2.44	4,248	4.90
206	North Kennebunkport	York	866	59.00	20,783	17.39	6.61	24.00	5,631	6.50	8,422	9.73
207	Greene	Androscoggin	865	52.00	35,111	22.89	17.70	40.59	3,805	4.40	3,316	3.83
208	Limington	York	864	65.00	27,768	15.73	16.41	32.14	4,085	4.73	13,988	16.19
209	Kingfield	Franklin	860	76.00	29,631	31.18	3.27	34.45	161	.19	5,544	6.45
210	Damariscotta	Lincoln	844	54.00	42,135	41.75	8.17	49.92	1,740	2.06	3,997	4.66
211	New Sweden	Aroostook	844	84.00	32,242	32.39	5.81	38.20	2,934	3.48	2,526	2.99
212	Mattawamkeag	Penobscot	843	50.00	32,991	7.41	31.73	39.14	217	.26	9,990	11.85

213	Waterford	Oxford	836	60.00	39,213	22.25	24.66	46.91	2,128	2.55	14,321	17.13
214	Cornish	York	826	67.00	22,758	21.66	5.89	27.55	3,541	4.29	8,469	10.25
215	Machiasport	Washington	818	82.00	19,104	17.50	5.85	23.35	1,943	2.38	2,288	2.80
216	Addison	Washington	805	98.00	20,417	18.22	7.14	25.36	3,108	3.86	228	.28
217	Brooksville	Hancock	805	83.00	27,520	19.33	14.86	34.19	570	.71	11,427	14.20
218	Leeds	Androscoggin	801	85.00	32,151	18.14	22.00	40.14	4,280	5.34	3,743	4.67
219	Sullivan	Hancock	801	61.00	24,058	18.35	11.68	30.03	9,930	12.40	3,930	4.91
220	Harmony	Somerset	788	92.00	33,631	35.05	7.63	42.68	2,772	3.52	29,108	36.94
221	Hiram	Oxford	787	69.00	32,628	22.38	19.08	41.46	6,501	8.26	7,093	9.01
222	Durham	Androscoggin	784	57.00	30,170	21.08	17.40	38.48	1,174	1.50	524	.67
223	Linneus	Aroostook	775	82.00	27,326	28.77	6.49	35.26	7,861	10.14	6,593	8.51
224	Portage Lake	Aroostook	773	88.00	19,441	14.00	11.15	25.15	4,294	5.55	3,652	4.72
225	Solon	Somerset	773	52.00	37,309	20.26	28.01	48.27	2,014	2.61	11,621	15.03
226	Charleston	Penobscot	768	63.00	22,465	25.31	3.94	29.25	7,018	9.14	3,815	4.97
227	New Portland	Somerset	765	70.00	22,005	22.65	6.11	28.76	640	.84	7,515	9.82
228	Hancock	Hancock	761	48.00	19,678	10.94	14.92	25.86	591	.78	742	.98
229	New Sharon	Franklin	761	76.00	25,604	25.25	8.40	33.65	3,754	4.93	2,536	3.33
230	Andover	Oxford	757	63.00	29,842	29.55	9.87	39.42	5,531	7.31	1,239	1.64
231	Exeter	Penobscot	751	76.00	22,414	25.08	4.77	29.85	3,274	4.36	1,278	1.70
232	Friendship	Knox	747	48.00	25,037	18.96	14.56	33.52	286	.38	1,995	2.67
233	Brooks	Waldo	744	71.00	23,112	22.91	8.15	31.06	7,602	10.21	2,932	3.94
234	Athens	Somerset	742	60.00	18,939	16.18	9.34	25.52	1,644	2.22	536	.72
235	Franklin	Hancock	742	53.00	15,009	15.02	5.21	20.23	2,299	3.10	7,456	10.05
236	Brownfield	Oxford	741	83.00	28,178	32.02	6.01	38.03	2,663	3.59	5,366	7.24
237	Westfield	Aroostook	735	65.00	30,086	22.65	18.28	40.93	5,547	7.55	977	1.33
238	Bradford	Penobscot	734	78.00	22,086	27.78	2.31	30.09	6,779	9.24	5,421	7.39
239	Litchfield	Kennebec	722	62.00	27,872	21.93	16.67	38.60	7,123	9.87	18,299	25.34
240	Baldwin	Cumberland	721	52.00	32,040	11.95	32.49	44.44	372	.52	2,651	3.68
241	Islesboro	Waldo	718			No Figures Available						
242	Sedgwick	Hancock	718	78.00	21,230	19.63	9.94	29.57	616	.86	1,699	2.37
243	Canaan	Somerset	717	71.00	23,045	25.75	6.39	32.14	1,023	1.43	4,876	6.80
244	Stacyville Pkt.	Penobscot	717	96.00	22,017	21.22	9.49	30.71	669	.93	437	.61
245	Bradley	Penobscot	716	92.00	21,970	12.44	18.24	30.68	2,817	3.93	8,482	11.85
246	Perry	Washington	713	64.00	15,384	16.30	5.28	21.58	1,813	2.54	727	1.02
247	Eustis	Franklin	707	73.00	31,076	33.39	10.56	43.95	1,495	2.11	10,974	15.52
248	Canton	Oxford	706	82.00	29,911	27.42	14.95	42.37	3,518	4.98	11,529	16.33
249	Castle Hill	Aroostook	697	80.00	25,578	26.15	10.55	36.70	2,432	3.49	5,615	8.06
250	Windsor	Kennebec	695	44.00	18,541	14.24	12.44	26.68	734	1.06	8,979	12.92
251	Steuben	Washington	690	78.00	19,948	17.62	11.29	28.91	1,179	1.71	49	.07
252	Perham	Aroostook	689	66.00	25,697	30.05	7.25	37.30	1,424	2.07	5,525	8.02
253	Washington	Knox	689	62.00	15,553	16.36	6.21	22.57	2,427	3.52	13,912	20.19
254	Holden	Penobscot	680	64.00	15,603	15.87	7.08	22.95	1,391	2.05	2,386	3.51
255	Penobscot	Hancock	680	75.00	18,177	19.52	7.21	26.73	5,994	8.81	13,742	20.21
256	Hebron	Oxford	678	58.00	15,811	18.87	4.45	23.32	1,137	1.68	15,412	22.73
257	Naples	Cumberland	676	55.00	31,039	28.41	17.51	45.92	854	1.26	8,610	12.74
258	Minot	Androscoggin	674	69.00	23,654	24.59	10.50	35.09	5,178	7.68	12,654	18.77
259	North Yarmouth	Cumberland	666	58.00	25,588	27.65	10.77	38.42	4,645	6.97	4,683	7.03
260	Monroe	Waldo	665	80.00	20,065	23.72	6.45	30.17	10,584	15.92	14,230	21.40

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- umbered	Per Capita
261	Nobleboro	Lincoln	665	73.00	22,735	23.11	11.08	34.19	6,107	9.18	378	.57
262	Castine	Hancock	662	50.00	32,048	25.56	22.85	48.41	1,438	2.17	1,956	2.95
263	Levant	Penobscot	661	90.00	17,719	23.34	3.47	26.81	4,116	6.23	999	1.51
264	Brooklin	Hancock	656	44.00	22,817	16.97	17.81	34.78	1,313	2.00	4,668	7.11
265	Mount Vernon	Kennebec	653	70.00	27,901	28.49	14.24	42.73	4,352	6.66	9,885	15.14
266	Caswell Plt.	Aroostook	650	110.00	23,998	19.93	16.99	36.92	3,991	6.14	4,132	6.36
267	Lovell	Oxford	647	42.00	40,343	27.11	35.24	62.35	304	.47	2,017	3.12
268	Allagash Plt.	Aroostook	644	75.00	24,560	2.54	35.60	38.14	1,611	2.50	1,969	3.06
269	Burnham	Waldo	643	78.00	23,980	20.48	16.81	37.29	4,013	6.24	8,328	12.95
270	Appleton	Knox	641	60.00	14,993	20.08	3.31	23.39	811	1.27	533	.83
271	Hamlin Plt.	Aroostook	638	80.00	12,331	12.39	6.94	19.33	1,275	2.00	2,271	3.56
272	Robbinston	Washington	637	69.00	14,613	13.86	9.08	22.94	1,544	2.42	820	1.29
273	New Canada Plt.	Aroostook	633	12.00	21,688	25.72	8.54	34.26	2,094	3.31	268	.42
274	Dresden	Lincoln	631	74.00	21,298	24.78	8.97	33.75	4,437	7.03	6,461	10.24
275	St. John Plt.	Aroostook	628	96.00	16,423	6.10	20.05	26.15	986	1.57	5,128	8.17
276	Vanceboro	Washington	627	92.00	23,385	28.69	8.61	37.30	125	.20	2,585	4.12
277	Cornville	Somerset	626	62.00	19,515	21.74	9.43	31.17	1,154	1.84	8,604	13.74
278	Manchester	Kennebec	626			No Figures Available						
279	Medway	Penobscot	623	94.00	32,816	8.38	44.29	52.67	7,489	12.02	1,439	2.31
280	Lee	Penobscot	618	86.00	17,814	25.45	3.38	28.83	1,603	2.59	326	.53
281	Garland	Penobscot	610	72.00	17,872	18.86	10.44	29.30	5,013	8.22	6,142	10.07
282	Owl's Head	Knox	609	48.00	18,025	11.71	17.89	29.60	557	.91	3,877	6.37
283	Montville	Waldo	605	74.00	12,941	16.32	5.07	21.39	5,573	9.21	12,239	20.23
284	Masardis	Aroostook	601	52.00	18,202	15.09	15.20	30.29	6,056	10.08	1,428	2.38
285	Veazie	Penobscot	597	39.60	25,982	10.05	33.47	43.52	1,068	1.79	2,506	4.20
286	Columbia Falls	Washington	596	71.00	12,837	17.08	4.46	21.54	42	.07	2,834	4.76
287	Newburg	Penobscot	591	62.00	12,455	18.57	2.50	21.07	2,514	4.25	435	.74
288	Winn	Penobscot	585	124.00	20,107	17.72	16.65	34.37	5,516	9.43	452	.77
289	South Bristol	Lincoln	582	51.00	36,720	25.89	37.20	63.09	1,274	2.19	8,972	15.42
290	Troy	Waldo	582	70.00	17,781	24.31	6.24	30.55	4,305	7.40	12,237	21.03
291	Parkman	Piscataquis	581	72.00	18,748	21.85	10.42	32.27	7,261	12.50	2,618	4.51
292	Dixmont	Penobscot	576	71.00	14,434	18.02	7.04	25.06	2,506	4.35	3,267	5.67
293	Pownal	Cumberland	575	66.00	18,236	21.17	10.54	31.71	5,113	8.89	2,503	4.35
294	Eddington	Penobscot	571	50.00	14,102	14.63	10.07	24.70	316	.55	2,796	4.90
295	Greenwood	Oxford	564	70.00	22,430	27.24	12.53	39.77	1,547	2.74	7,467	13.24

296	Frankfort†	Waldo	562	83.00	18,020	21.84	10.22	32.06	2,603	4.63	2,619	6.61
297	Searsmont	Waldo	542	66.00	17,520	23.05	9.27	32.32	2,891	5.33	1,981	3.65
298	Sumner	Oxford	541	74.00	21,584	26.71	13.19	39.90	6,276	11.60	3,756	6.94
299	Chesterville	Franklin	538	58.00	17,849	18.58	14.60	33.18	941	1.75	342	.64
300	South Thomaston	Knox	538	58.00	13,817	16.32	9.36	25.68	1,384	2.58	5,074	9.43
301	Denmark	Oxford	532	87.00	34,218	37.47	26.85	64.32	2,742	5.15	3,922	7.37
302	Palermo	Waldo	527	82.00	17,715	24.75	8.86	33.61	1,393	2.64	2,487	4.73
303	Hope	Knox	524	60.00	17,173	23.14	9.63	32.77	607	1.16	2,440	4.66
304	Sebago	Cumberland	518	60.00	37,590	28.51	44.06	72.57	2,059	3.97	1,964	3.79
305	Winter Harbor	Hancock	518	53.00	25,207	23.09	25.57	48.66	1,190	2.30	5,332	10.10
306	Beals	Washington	513	126.00	14,129	25.47	2.07	27.54	580	1.13	262	.51
307	Lagrange	Penobscot	508	79.00	18,113	22.75	12.91	35.66	2,354	4.63	7,111	14.00
308	Raymond	Cumberland	506	48.00	36,079	22.57	48.73	71.30	831	1.64	2,255	4.46
309	Glenburn	Penobscot	500	69.00	13,357	15.94	10.77	26.71	5,201	10.40	1,072	2.14
Under 500												
310	Liberty	Waldo	499	72.00	15,628	22.02	9.30	31.32	1,899	3.81	2,474	4.96
311	Surry	Hancock	497	66.00	19,481	18.96	20.24	39.20	981	1.97	7,455	15.00
312	Freedom	Waldo	492	70.00	12,732	20.86	5.02	25.88	3,059	6.22	5,630	11.44
313	Otisfield	Cumberland	488	60.00	24,427	25.89	24.17	50.06	1,450	2.97	416	.85
314	New Vineyard	Franklin	486	76.00	16,482	26.30	7.61	33.91	1,557	3.20	3,316	6.62
315	Northport	Waldo	485	39.00	22,311	16.83	29.17	46.00	1,736	3.58	293	.60
316	Cutler	Washington	481	74.00	11,235	14.07	9.29	23.36	469	.98	8,992	18.69
317	Jonesboro	Washington	479	74.00	11,208	16.34	7.06	23.40	54	.11	1,483	3.10
318	Thorndike	York	478	64.00	13,578	23.18	5.23	28.41	1,838	3.85	12,197	25.52
319	Newfield	York	475	47.00	15,043	19.08	12.59	31.67	1,478	3.11	10,944	23.04
320	Knox	Waldo	471	73.00	12,434	22.56	3.84	26.40	5,627	11.95	9,225	19.59
321	Bowdoin	Sagadahoc	467	No	figures avail	able						
322	Abbot	Piscataquis	466	89.00	15,314	21.96	10.90	32.86	756	1.62	3,353	5.05
323	Detroit	Somerset	466	47.00	9,906	8.56	21.26	167	.36		3,409	7.32
324	Wayne	Kennebec	463	55.00	21,006	41.73	3.64	45.37	1,218	2.63	225	.49
325	Plymouth	Penobscot	462	103.00	17,997	33.61	5.34	38.95	1,045	2.26	4,196	9.08
326	Winterville PIt.	Aroostook	462	88.00	5,236	8.21	3.12	11.33	1,684	3.65	2,551	5.52
327	Etna	Penobscot	460	76.00	9,499	14.49	6.16	20.65	817	1.78	4,256	9.25
328	North Haven	Knox	460	40.00	29,371	15.46	48.39	63.85	790	1.72	11,090	24.11
329	Dayton	York	454	55.00	16,081	24.70	10.72	35.42	56	.12	2,197	4.81
330	Lamoine	Hancock	454	60.00	13,764	15.77	14.55	30.32	1,484	3.27	4,507	9.93
331	Swan's Island	Hancock	452	47.40	8,472	13.26	5.48	18.74	1,967	4.35	483	1.07
332	Moscow	Somerset	451	19.00	53,423	3.84	114.61	118.45	65	.14	22,473	49.83
333	Springfield	Penobscot	442	108.00	13,220	19.96	9.95	29.91	3,838	8.68	13,506	30.56
334	Greenbush	Penobscot	439	131.00	11,288	14.69	11.02	25.71	1,833	4.29	1,789	4.08
335	Fayette	Kennebec	438	72.00	17,341	20.11	19.48	39.59	2,661	6.08	10,749	24.54
336	Wales	Androscoggin	434	51.00	14,743	24.86	7.11	33.97	1,193	2.75	187	43.00
337	Cyr PIt.	Aroostook	433	64.00	9,797	16.37	8.26	22.63	284	.66	2,552	5.89
338	Reed PIt.	Aroostook	433	102.00	9,734	6.82	15.66	22.48	371	.86	5,968	13.78
339	Hartford	Oxford	430	56.00	16,515	23.72	14.69	38.41	3,572	8.31	8,669	20.16
340	Prospect	Waldo	430	62.00	11,214	16.69	9.39	26.08	1,462	3.40	5,693	13.24
341	Starks	Somerset	426	91.00	20,190	34.25	13.14	47.39	200	.47	3,214	7.54
342	Dennysville†	Washington	424	106.00	9,336	15.52	6.50	22.02	538	1.27	1,371	3.23

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
343	Merrill	Aroostook	424	97.00	15,973	30.36	7.31	37.67	13,951	32.90	24,259	57.21
344	Weld	Franklin	422	48.00	18,289	17.86	25.48	43.34	40	.09	9,258	21.94
345	Georgetown	Sagadahoc	420	56.00	23,624	17.10	39.15	56.25	1,734	4.13	6,250	14.88
346	Rome	Kennebec	418	39.00	17,707	12.29	30.07	42.36	4,376	10.47	9,485	22.69
347	New Limerick	Aroostook	413	73.00	16,102	24.72	14.27	38.99	737	1.78	866	2.10
348	Edgecomb	Lincoln	411	60.00	17,712	24.22	18.87	43.09	1,071	2.61	6,192	15.07
349	Smyrna	Aroostook	409	76.00	15,228	16.13	21.10	37.23	1,477	3.61	1,991	4.87
350	Stetson	Penobscot	408	68.00	11,022	20.53	6.48	27.01	2,559	6.27	2,193	5.38
351	Southport	Lincoln	405	42.00	47,805	27.14	90.90	118.04	534	1.32	3,755	9.27
352	Trenton	Hancock	403	50.00	9,482	11.14	12.39	23.53	3,751	9.31	11,054	27.43
353	Columbia	Washington	399	62.00	8,929	11.77	10.61	22.38	2,199	5.51	3,314	8.31
354	Chapman	Aroostook	397	66.00	11,957	22.50	7.62	30.12	7,114	17.92	1,320	3.32
355	Acton	York	392	60.00	26,732	17.94	50.25	68.19	1,514	3.86	7,801	19.90
356	Verona	Hancock	391	62.00	6,233	8.20	7.74	15.94	749	1.92	3,700	9.46
357	Avon	Franklin	387	70.00	12,075	17.24	13.96	31.20	3,172	8.20	3,323	8.59
358	Kenduskeag	Penobscot	387	61.00	9,328	19.07	5.03	24.10	1,700	4.39	1,909	4.93
359	Lyman	York	385	56.00	19,689	23.26	27.88	51.14	5,130	13.32	6,344	16.48
360	Bremen	Lincoln	383	48.00	11,855	13.74	17.21	30.95	96	.25	5,010	13.08
361	Mercer	Somerset	381	72.00	10,470	20.48	7.00	27.48	525	1.38	5,132	13.47
362	Swanville	Waldo	373	60.00	10,558	16.76	11.55	28.31	858	2.30	6,579	17.64
363	Hudson	Penobscot	372	84.00	11,394	21.11	9.52	30.63	1,100	2.96	89	.24
364	Sebec	Piscataquis	372	51.00	13,226	18.44	17.11	35.55	308	.83	3,281	8.82
365	Cushing	Knox	362	71.00	13,038	16.01	20.01	36.02	124	.34	4,407	12.17
366	Whiting	Washington	358	42.00	7,290	11.96	8.40	20.36	—	—	1,946	5.44
367	Smithfield	Somerset	353	48.00	14,078	18.09	21.79	39.88	347	.98	6,242	17.68
368	West Bath	Sagadahoc	353	44.40	17,205	22.17	26.57	48.74	1,930	5.47	1,899	5.38
369	Crystal	Aroostook	346	84.00	16,636	29.67	18.41	48.08	3,668	10.60	13,690	39.57
370	Roxbury	Oxford	346	60.00	10,537	9.18	21.27	30.45	1,403	4.05	2,721	7.86
371	Amity	Aroostook	345	99.00	7,876	10.36	12.47	22.83	375	1.09	6,582	19.08
372	Ludlow	Aroostook	343	85.00	10,836	18.96	12.63	31.59	6,036	17.60	6,766	19.73
373	Waldo	Waldo	340	55.00	9,075	20.38	6.31	26.69	1,159	3.41	1,435	4.22
374	Alna	Lincoln	339	52.00	10,388	19.00	11.64	30.64	461	1.36	45	.13
375	Burlington	Penobscot	338	75.00	9,157	13.13	13.96	27.09	1,818	5.38	2,321	6.87
376	Prentiss	Penobscot	337	121.00	10,587	13.30	18.12	31.42	4,013	11.91	1,535	4.55
377	Wade	Aroostook	335	58.00	10,382	17.93	13.06	30.99	3,214	9.59	98	.29

378	Cranberry Isle	Hancock	334	39.40	14,495	15.08	28.32	43.40	340	1.02	2,393	7.16
379	Ripley	Somerset	331	80.00	13,391	33.28	7.18	40.46	1,759	5.31	8,104	24.48
380	Morrill	Waldo	328	44.00	7,112	18.37	3.31	21.68	633	1.93	7,993	24.37
381	Weston	Aroostook	328	No	figures avail	able						
382	Emhden	Somerset	319	38.00	21,680	7.03	60.93	67.96	228	.71	10,116	31.71
383	Atkinson	Piscataquis	312	70.00	13,937	31.09	13.58	44.67	2,403	7.70	1,495	4.79
384	Cambridge	Somerset	310	68.00	10,549	29.83	4.20	34.03	1,025	3.31	1,416	4.57
385	Industry	Franklin	307	62.00	10,735	15.63	19.34	34.97	1,372	4.47	3,141	10.23
386	Carroll Plt.	Penobscot	304	102.00	8,370	12.46	15.07	27.53	1,205	3.96	956	3.14
387	Vienna	Kennebec	301	72.00	9,551	26.72	5.01	31.73	4,352	14.46	3,884	12.90
388	Jackson	Waldo	299	80.00	9,918	23.93	9.24	33.17	5,397	18.05	4,301	14.38
389	Dedham	Hancock	293	51.00	18,704	9.60	54.24	63.84	14,740	50.31	2,537	8.66
390	Alexander	Washington	292	No	figures avail	able						
391	Charlotte	Washington	292	65.00	7,049	16.73	7.41	24.14	2,931	10.03	1,764	6.04
392	Shapleigh	York	290	57.00	22,485	28.41	49.12	77.53	3,390	11.69	10,165	35.05
393	Cary Plt.	Aroostook	287	84.00	5,778	14.92	5.21	20.13	1,506	5.25	—	—
394	Alton	Penobscot	286	100.00	7,021	13.24	11.31	24.55	487	1.70	2,991	10.46
395	Carthage	Franklin	281	60.00	8,486	10.92	19.28	30.20	1,449	5.16	2,536	9.02
396	Passadumkeag	Penobscot	277	98.00	8,207	18.79	10.84	29.63	918	3.31	1,884	6.80
397	Somerville Plt.	Lincoln	266	109.00	6,009	12.91	9.68	22.59	1,041	3.91	1,431	5.38
398	Dyer Brook	Aroostook	265	100.00	12,278	27.14	19.19	46.33	9,969	37.62	10,521	39.70
399	Benedicta	Aroostook	264	No	figures avail	able						
400	Whitneyville	Washington	262	57.00	9,895	6.71	31.06	37.77	—	—	—	—
401	Wellington	Piscataquis	261	105.00	11,597	23.03	21.40	44.43	3,521	13.49	688	2.64
402	Chester	Penobscot	258	90.00	6,388	10.73	14.03	24.76	4,477	17.35	1,404	5.44
403	Temple	Franklin	252	67.00	11,014	23.92	19.79	43.71	5,612	22.27	4,276	16.97
404	Macwahoc Plt.	Aroostook	242	77.00	5,108	6.10	15.01	21.11	321	1.33	2,119	1.03
405	Stoneham	Oxford	238	51.00	8,687	19.43	17.07	36.50	84	.35	104	.44
406	Shirley	Piscataquis	236	71.00	9,204	9.96	29.04	39.00	3,760	15.93	4,853	20.56
407	Haynesville	Aroostook	235	90.00	6,298	9.13	17.67	26.80	728	3.10	945	4.02
408	Sweden	Oxford	225	67.00	10,560	11.25	35.68	46.93	1,201	5.34	1,772	7.88
409	Bancroft	Aroostook	216	60.00	6,317	9.93	19.32	29.25	835	3.87	989	4.58
410	Grand Lake Stream Plt.	Washington	216	60.00	9,358	13.70	29.62	43.32	368	1.70	823	3.81
411	Moose River Plt.	Somerset	216	40.00	7,081	6.93	25.85	32.78	91	.42	9,458	43.79
412	Madrid	Franklin	214	80.00	8,052	11.06	26.57	37.63	1,984	9.27	4,949	23.13
413	Belmont	Waldo	213	60.00	6,450	21.72	8.56	30.28	1,892	8.88	7,995	37.54
414	Mount Chase Plt.	Penobscot	198	85.00	8,508	13.77	24.20	42.97	798	4.03	3,696	18.67
415	Eastbrook	Hancock	188	57.00	6,133	13.10	19.52	32.62	737	3.92	3,440	18.30
416	Sorrento	Hancock	188	40.00	12,561	9.37	57.44	66.81	2,093	10.81	2,348	12.49
417	Willimantic	Piscataquis	188	63.00	8,486	15.80	29.34	45.14	439	2.34	1,561	8.30
418	Brighton Plt.	Somerset	183	65.00	6,284	7.92	26.42	34.34	155	.85	3,306	18.06
419	Cooper	Washington	178	68.40	4,752	16.07	10.63	26.70	1,374	7.72	2,349	13.20
420	Hanover	Oxford	178	42.00	5,249	19.04	10.35	29.49	302	1.70	396	2.22
421	Oxbow Plt.	Aroostook	178	50.00	4,784	14.38	12.50	26.88	235	1.32	1,427	8.02
422	Upton	Oxford	174	68.00	8,607	8.66	40.80	49.46	79	.45	—	—
423	Marshfield	Washington	173	70.00	4,416	14.40	11.13	25.53	21	.12	1,192	6.89
424	Clifton	Penobscot	168	79.00	5,690	11.90	21.97	33.87	354	2.11	760	4.52
425	Arrowsic	Sagadahoc	167	52.00	3,745	16.32	6.11	22.43	410	2.46	2,911	17.43
426	Newry	Oxford	167	41.00	10,012	13.93	46.02	59.95	2,140	12.81	2,290	13.71

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1945		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
427	Lowell	Penobscot	161	84.00	6,134	7.51	30.59	38.10	76	.47	2,512	15.60
428	Gilead	Oxford	160	45.00	8,945	17.24	38.67	55.91	826	5.16	2,175	13.59
429	Waltham	Hancock	157	56.50	4,795	16.01	14.53	30.54	119	.76	687	4.38
430	Wesley	Washington	157	No	figures avail- able	—	—	—	—	—	—	—
431	Stow	Oxford	153	35.00	4,007	10.90	17.90	28.80	109	.71	1,294	8.46
432	Waite	Washington	152	64.00	5,043	5.56	27.62	33.18	146	.96	1,011	6.65
433	Hersey	Aroostook	150	77.00	6,193	14.79	26.50	41.29	1,172	7.81	966	6.44
434	Orient	Aroostook	147	104.00	9,825	16.59	50.25	66.84	1,765	12.01	3,803	25.37
435	Amherst	Hancock	146	58.00	4,065	12.98	14.86	27.84	221	1.51	1,149	7.87
436	Flagstaff Plt.	Somerset	143	78.00	10,714	11.53	63.39	74.92	1,052	7.36	1,770	12.38
437	Crawford	Washington	136	56.30	4,323	6.81	24.98	31.79	153	1.12	89	.65
438	Otis	Hancock	134	63.49	5,310	8.42	31.21	39.63	187	1.40	483	3.60
439	Caratunk Plt.	Somerset	133	35.50	7,194	9.48	44.61	54.09	270	2.03	2,981	22.41
440	Woodville	Penobscot	133	60.00	14,235	7.07	99.96	107.03	1,800	13.53	7,520	56.54
441	Mariaville	Hancock	132	71.00	6,357	18.75	29.41	48.16	690	5.23	1,388	10.52
442	Moro Plt.	Aroostook	130	55.00	3,463	9.01	17.63	26.64	1,214	9.34	1,080	8.31
443	Byron	Oxford	125	54.00	7,682	6.07	55.39	61.46	291	2.33	1,354	10.83
444	Dallas Plt.	Franklin	123	52.00	9,662	34.95	43.60	78.55	352	2.86	2,015	16.38
445	The Forks Plt.	Somerset	123	33.00	5,255	3.95	38.77	42.72	33	.27	2,659	21.62
446	Roque Bluffs	Washington	120	65.70	3,215	12.87	13.92	26.79	—	—	350	2.92
447	Long Island Plt.	Hancock	119	55.00	1,608	9.08	4.43	13.51	11	.09	528	4.44
448	Blanchard	Piscataquis	118	55.00	6,119	11.52	40.34	51.86	—	—	502	4.25
449	West Forks Plt.	Somerset	117	40.00	8,755	8.69	66.14	74.83	21	.18	794	6.79
450	Monhegan Plt.	Lincoln	115	29.00	4,867	20.09	22.23	42.32	22	.19	669	5.82
451	Matinicus Isle Plt.	Knox	112	42.00	1,894	12.70	4.21	16.91	57	.51	779	6.96
452	Westport	Lincoln	111	49.00	8,007	37.22	34.92	72.14	1,365	12.30	2,488	22.41
453	Greenfield	Penobscot	110	75.00	5,160	9.11	37.80	46.91	211	1.92	673	6.12
454	No. 21 Plt.	Washington	110	41.00	3,087	3.37	24.69	28.06	93	.85	1,470	13.36
455	Hammond Plt.	Aroostook	108	50.00	4,573	4.81	37.53	42.34	265	2.45	2,905	26.90
456	Westmanland Plt.	Aroostook	105	33.00	4,223	13.36	26.86	40.22	—	—	434	4.13
457	Meddybemps	Washington	101	87.00	3,558	11.93	23.30	35.23	1,216	12.04	125	1.24
458	Elliottsville Plt.	Piscataquis	100	41.00	7,302	6.28	66.74	73.02	188	1.88	1,902	19.02
459	No. 14 Plt. I	Washington	99	46.00	3,836	4.85	33.90	38.75	84	.85	257	2.60
460	Garfield Plt.	Aroostook	97	58.00	2,784	13.09	15.61	28.70	533	5.49	9,316	9.61
461	Isle-au-Haut	Knox	97	30.50	3,565	9.34	27.41	36.75	75	.77	1,898	19.57
462	Drew Plt.	Penobscot	93	47.00	3,273	9.56	25.63	35.19	397	4.27	1,282	13.78
463	Pleasant Ridge Plt.	Somerset	92	16.40	49,205	5.94	528.90	534.84	58	.63	5,345	58.10
464	Lincoln Plt.	Oxford	89	33.00	19,948	8.06	216.07	224.13	112	1.26	2,457	27.61
465	Webster Plt.	Penobscot	89	48.00	2,793	6.59	24.79	31.38	87	.98	758	8.52
466	Sandy River Plt.	Franklin	88	31.00	5,507	7.84	54.74	62.58	853	9.69	103	1.17
467	Centerville	Washington	86	53.59	5,641	3.69	61.90	65.59	—	—	1,784	20.74

468	Magalloway Plt.	Oxford	84	58.00	11,975	6.52	136.04	142.56	29	.35	3,930	46.79
469	Aurora	Hancock	81	58.00	4,373	22.34	31.65	53.99	37	.46	3,914	48.32
470	Seboeis Plt.	Penobscot	80	18.00	2,077	3.68	22.28	25.96	15	.19	306	3.83
471	Codyville Plt.	Washington	79	60.00	3,614	3.29	42.46	45.75	214	2.71	1,663	21.05
472	E. Plt.	Aroostook	79	87.00	3,858	8.99	39.85	48.84	202	2.56	157	1.99
473	Dead River Plt. †	Somerset	76	40.00	5,744	14.64	60.94	75.58	80	1.05	108	1.42
474	No. 33 Plt.	Hancock	76	39.00	2,359	5.34	25.70	31.04	43	.57	471	6.20
475	Glenwood Plt.	Aroostook	75	63.00	3,005	3.58	36.49	40.07	106	1.41	1,929	25.72
476	Barnard Plt.	Piscataquis	74	33.00	2,830	2.69	35.55	38.24	17	.23	720	9.73
477	Lakeville Plt.	Penobscot	71	31.00	4,447	13.45	49.18	62.63	—	—	2,450	34.51
478	Lakeview Plt.	Piscataquis	70	40.00	2,825	40.15	.21	40.36	3	.04	127	1.81
479	Maxfield	Penobscot	67	58.00	1,937	7.55	21.36	28.91	51	.76	1,292	19.28
480	Kingsbury Plt.	Piscataquis	63	62.00	6,386	7.15	94.22	101.37	84	1.33	61	.97
481	Rangleey Plt.	Franklin	63	39.00	9,043	9.54	134.00	143.54	167	2.65	244	3.87
482	Northfield	Washington	57	38.80	4,131	8.17	64.30	72.47	12	.21	1,152	20.21
483	Deblois †	Washington	55	47.00	2,399	6.15	37.47	43.62	2	.04	350	6.36
484	Grand Falls Plt.	Penobscot	55	70.00	4,278	6.66	71.12	77.78	335	6.09	864	15.71
485	Coplin Plt.	Franklin	54	37.00	2,767	8.34	42.90	51.24	67	1.24	1,835	33.98
486	Highland Plt.	Somerset	53	82.00	3,540	4.24	62.55	66.79	29	.55	1,041	19.64
487	Talmadge †	Washington	50	40.00	2,438	5.78	42.98	48.76	6	.12	485	9.70
488	Bowerbank	Piscataquis	49	22.00	3,259	3.08	63.43	66.51	142	2.90	755	15.41
489	Dennistown Plt.	Somerset	48	21.00	3,681	3.49	73.20	76.69	36	.75	1,090	22.71
490	Osborn Plt. †	Hancock	40	32.00	1,917	5.02	42.91	47.93	16	.40	558	13.95
491	Nashville Plt.	Aroostook	36	32.50	2,326	5.18	59.43	64.61	6	.17	340	9.44
492	Edinburg	Penobscot	34	66.00	3,407	10.10	90.11	100.21	621	18.26	1,777	52.26
493	Beddington	Washington	31	57.00	2,372	7.50	69.02	76.52	23	.74	550	17.74
			838,522									

†1945 figures not available. Information taken from reports for 1944 year.

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