

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1946-48

(In three volumes)

VOLUME I.

STATE OF MAINE

Twenty-Eighth Report

OF THE

State Auditor



FOR PERIOD

JULY 1, 1946 TO JUNE 30, 1947

Fred M. Berry
State Auditor



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STATE OF MAINE

State Department of Audit

Augusta

December 17, 1947

The Honorable Horace Hildreth
Governor of Maine

Members of the 93rd Legislature

In accordance with the provisions of Chapter 16, Revised Statutes of 1944, and subsequent amendments, it is my pleasure to submit herewith the annual report of the State Auditor for the fiscal year ended June 30, 1947. The report includes comments and statements which relate to our audit work on different subjects reviewed, and pertains to State, County, and Municipal Agencies. Recommendations are also included, and it is earnestly hoped that careful consideration will be given to their adoption by those who are affected by them.

One of the duties of the State Auditor is to perform a post audit of all accounts and other financial records of the State Government or any Department or Agency thereof, and to report annually on this audit. It is believed that the present method of reporting fully meets this requirement.

The annual financial report issued by the State Controller is recognized as the official report of the State, while the Auditor's report expresses an opinion of the State's financial affairs and its related activities, after audit. Both are required by law. This is particularly desirable from the standpoint of auditing principles which encourage appropriate "checks and balances" in all types of financial administration. This control is afforded the State by requiring the Auditor to render an independent report of his work annually. The two reports may not always be identical, for in the process of post audit, differences may be noted which require adjustments. All such variations noted, however, are fully explained and reconciled with the Controller's figures.

The following information briefly summarizes the more pertinent matters reviewed during our post audits. They are commented on in more detail elsewhere in this report.

The finances of the State of Maine are in a sound condition. The downward trend of the bonded debt clearly substantiates this fact. Reduction in this debt was effected in the amount of \$2,684,000.00 during the 1946-47 fiscal year. This brings the bonded debt to its lowest point since 1925. At June 30, 1947, it was \$13,729,500.00.

Expenditures continue to increase. They are largely offset, however, by increased revenues. Expenditures of the General and Highway Funds exceed the previous year by \$5,077,000.00, and \$4,494,000.00 respectively.

An audit of the Maine Teachers' Retirement Association Fund indicates that approximately \$100,000.00 is due the General Fund of the State. This was occasioned by errors in which the State's share or contribution was in excess of the actual amount required by law. The State's share is based on an actuarial equivalent of the amounts paid in by the teachers, whereas the State's contribution was made on budgeted or estimated amounts.

The law relating to servicemen's contributions being paid by the State into the Maine Teachers' Retirement Association Fund was not followed to the extent of depositing monies in the Fund covering the liability. This liability of the State as determined at June 30, 1947, is approximately \$25,000.00. The law reads in part, as follows:

“During such service, in addition to its own share the state shall contribute such amounts as the member would have been required to contribute if he had been teaching within this state during his service in the said military or naval forces,
. . . .”

An audit of the State Liquor Commission's records revealed that twice during the year, the value of the inventory on hand exceeded the legal limitation. At March 31, and April 30, 1947, value of inventories was in excess of the amounts authorized by law to the extent of \$126,000.00 and \$93,000.00 respectively. It is believed that improved methods of merchandising will permit closer control of inventories, as well as to provide for better distribution of brands listed for sale, and more equitable stocking of liquors.

An examination of the records in the Bureau of Taxation revealed that strong financial controls were maintained to account for monies due the State from tax sources. Unfortunately, however, the new gasoline tax law which

became effective June 1, and provided for an increased tax of two cents per gallon, did not contain provisions to collect the increased two cent tax on inventories of gasoline on hand May 31. This differed from the law of 1927, which provided that the increased tax of one cent per gallon be collected from dealers on inventories for which the lower tax had been paid. The Attorney General ruled on this point as follows:

“Where the gasoline tax has already been paid by the first distributor, as provided by law, under the provisions of the old law, it is my opinion that you cannot collect an additional two cent tax when the new law becomes effective, as there is no such retroactive provision, relating to inventories, in the Act.”

The law provides that “allotment of funds” from appropriations shall be authorized by the Governor and Council before expenditures can be made. (Chapter 14, Section 14, Revised Statutes of 1944.) “Allotments” have been made as required, but expenditures have been approved on the basis of appropriations, rather than allotted amounts. This statute has not been closely followed in the past several years; however, subsequent to June 30, 1947, the provisions of this statute have the attention of the Commissioner of Finance and State Controller. Benefits will accrue by careful administration of this law.

Only one defalcation was noted during the year. The Town Manager of Ripley was convicted of embezzling Town funds. The amount of this defalcation was reported to be \$2,860.17.

A review of the budget operations for the past fiscal year showed revenues for use of State Departments exceeded estimates by over \$1,637,000.00. Estimated revenues for Departmental use totaled \$4,849,094.00, whereas actual revenues were approximately \$6,485,000.00. Expenditures from appropriation accounts also exceeded estimates by \$1,766,000.00.

A budget summary showing departmental financial activities is included in this report for the benefit of the Legislature. It may be of assistance when reviewing budget requests of State Departments in future years. It would appear from this study that some Departments of State Government were quite inaccurate in their budget forecasts.

I am pleased to state that most of the recommendations made in last year's audit report were followed.

Legislative action was taken to revise the law in regard to the following suggestions of this Department; reworded the Appropriation Act relative to encumbering balances of appropriation accounts; provided for prompt deposits of money by Town Treasurers; provided funds to cover losses in closed banks of certain State Trust Funds; made a lump sum appropriation for fire insurance and bond premiums; removed the State Auditor from the Farm Lands Loan Commission, Emergency Municipal Finance Board, and Committee for Charging Off Uncollectible Accounts, so that he might be free to express an independent opinion of the financial activities of these agencies.

In last year's audit report it was noted that the accounting records of the Highway Garage had certain weaknesses. Considerable improvement was apparent in the accounting practices of the State Highway Garage during the 1946-47 fiscal year.

Recommendations which are believed worthy of careful consideration by proper authorities are as follows:

Consideration should be given to the establishment of a "replacement cost" insurance policy which would be an endorsement to the present fire insurance schedule of the State. This is sometimes known as a "depreciation endorsement" policy, and it permits the insured to recover full value for fire losses rather than part settlement on the basis of reproduction cost, less depreciation. The State makes no provision to fund depreciation reserves. Therefore, any fire loss sustained on building properties must result in losses to the State. It is understood that such a policy is used in twenty-two other states.

It is recommended that consideration be given by the Legislature to changing the present law relating to transfers of funds between appropriations of the same Department. It does not appear conducive to good economy to permit transfer of monies from one appropriation to another. The Legislature has recognized the possibility that unforeseen contingencies might arise, and has provided the State Contingent Account for these purposes. It is believed that any additional funds that might be required by a department to complete a legislative project should be taken from the Contingent Account rather than by making transfers from other accounts. By this procedure all such transactions would then require the Governor and Council to determine the

necessity for such allocations, and all such allocations would have to be supported by a statement of facts setting forth the necessity for the allocations.

It is recommended that the Employees Retirement Board take the necessary steps to settle three questions which relate to the employees pension fund:

Request the Legislature for the amount of money which may be needed to pay contributions for former members of the Maine Teachers Retirement Association with military service.

Request the Legislature to provide funds covering the State's liability for amounts paid in by teachers for pensions under the old noncontributory pension law.

Arrange for settlement of the overpayment to the Maine Teachers Retirement Association Fund by the State which is estimated to be approximately \$100,000.00.

So that proper control of inventory investments may be forthcoming, it is suggested that the Liquor Commission give consideration to strengthening its present system of merchandising. Improved merchandising practices will allow closer control of inventories, and also permit more equitable stocking of liquors sold in State Stores. As soon as liquor stocks are available in sufficient quantities to adequately supply demand, it is believed that a return to the old system of requiring the Store Managers to requisition their needs from the Commission would be advisable. This system will be of benefit to the Commission and the public. It has worked successfully in the past.

Although general improvement was noted in the accounting systems of State Institutions since the close of the year, consideration should be given to establishing proper controls for inventories. Adequate farm records are also needed at State Institutions for those that are not presently equipped with them; it is recommended that reporting of farm expenses be on the same basis as other institutional activities. At present, separate accounts are maintained for farm operations.

Attention is directed to keeping the use of Emergency Purchase Orders at a minimum. Competitive bidding for purchases of all items of consequence is desirable and should be followed whenever possible.

The Treasurer of State should have control of the check writing equipment now under the Supervision of the Bureau of Accounts and Control, and Unemployment Compensation Commission; he should also have custody of the canceled checks.

Consideration should be given to the establishment of a uniform system of accounting for control of equipment inventories in State Departments. This record would provide valuable information, such as inventories on hand, purchases, sales, transfers, and other data pertinent to proper inventory control. A physical count is advisable at least once each year.

Attention should 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 Departments and Institutions and should be reviewed and corrected.

It is suggested that the Controller give consideration to appending a qualifying statement to his summarized report of State finances which is published in newspapers on or before September 5 of each year. The detailed report is published several months later. The footnote might read as follows:

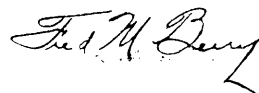
“Figures presented in this report are subject to correction at the time the annual detailed report of the Controller is made. Changes will reflect any differences noted during the interim between date of newspaper publication and publication of the annual report.”

The summarized report appearing in newspapers represents top figures taken from the Controller's ledgers. Insufficient time prevents a thorough analysis of the detailed records before the newspaper report is published. A policy such as suggested will eliminate to a great extent the possibility of the Controller's and Auditor's annual report being at variance.

Other recommendations are included in this report which are believed worthy of consideration.

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 have been noted herein.

Respectfully submitted,



State Auditor

STATE OF MAINE FINANCIAL STATUS

Revenues received to finance appropriations of the "General Fund" for the fiscal year ended June 30, 1947, totaled \$20,793,684.95, whereas appropriations for usual operations enacted by the 92nd Legislature, amounted to \$19,954,213.16. The excess of these revenues over appropriations was \$839,471.79. There was lapsed to the "Unappropriated Surplus" account, from appropriation balances, the sum of \$362,950.71. This makes a total gain from operations of approximately \$1,200,000.00 for the year and reflects an adequately balanced budget.

Revenues of the Highway Fund to finance appropriations, totaled \$12,496,710.99, whereas Legislative appropriations were \$10,669,614.00. Excess of revenues over Legislative appropriations was \$1,827,096.99. There was lapsed to the Highway Fund, from appropriation balances, the sum of \$88,580.95. The Legislature authorizes the State Highway Commission, with the approval of the Governor and Council, to apportion monies from the "Unappropriated Surplus" account of the General Highway Fund for highway purposes as specifically set forth in Chapter 136, Section 2, Private and Special Laws of 1945. The statute provides in part:

"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 \$3,588,651.67 for the year. With the excess of revenue over appropriations totaling approximately \$1,827,000.00, it is indicated that approximately \$1,761,000.00 was required from the General Highway Fund "Unappropriated Surplus" account to meet these apportionments.

While there has been a substantial increase in expenditures by the State in the past fiscal year, revenues have kept pace with the increased expenditure demands. Total revenues of all funds for the year ended June 30, 1947, were \$47,039,549.56. This compares with revenues of \$38,885,279.36 for the previous year.

The total outstanding bonded debt of the State of Maine at June 30, 1947, was \$13,729,500.00, as compared with \$16,413,500.00 at the close of the preceding year. This shows a decrease of \$2,684,000.00 and resulted in the lowest bonded debt recorded since 1925.

These factors clearly indicate careful administration and that the financial status of the State is sound.

UNAPPROPRIATED SURPLUS ACCOUNT

The Unappropriated Surplus of the General Fund of the State at June 30, 1947, and reflected on the books of the State, was \$3,368,461.37. The Highway Fund Unappropriated Surplus was \$2,146,655.14. Changes have been made by audit adjustments which reduce the amount of the General Fund Surplus to \$3,365,550.39 and the Highway Fund Surplus to \$2,142,640.57. The following tabulation outlines the major items of change in the surplus accounts since July 1, 1946.

	General Fund	Highway Fund
Unappropriated Surplus..... June 30, 1946 (per audit report)	\$3,173,804.51	\$3,983,652.88
Additions:		
Adjustment of Prior Years' Transactions.....	24,739.16	6,961.42
Excess of Gen. Revenue over Appropriations.....	839,471.79	1,827,096.99
Appropriation Balances Lapsed.....	362,950.71	88,580.95
	4,400,966.17	5,906,292.24
Deductions:		
Bonds Called.....	714,000.00	
Working Capital Advances.....	3,500.00	175,000.00
Appropriations from Surplus:		
Restoration of Contingent Account.....	212,915.78	
Per Private and Special Laws of 1945.....	30,000.00	3,588,651.67
Additional Training by Normal Schools.....	25,000.00	
Promotion of New Industries.....	50,000.00	
Educational Surplus Property Pool.....	50,000.00	
Total Deductions.....	1,035,415.78	3,763,651.67
Unappropriated Surplus..... June 30, 1947 (adjusted)	\$3,365,550.39	\$2,142,640.57

The balance of the Unappropriated Surplus accounts of these Funds as shown by the State Controller's report of June 30, 1947, is reconciled as follows. Subsequent remarks will explain in more detail the reason for these adjustments.

	General Fund	Highway Fund
Balance of Unappropriated Surplus June 30, 1947 (Controller's Report).....	\$3,368,461.37	\$2,146,655.14
Audit Additions:		
Adjustment of errors in computing payments of Educational Subsidies to Cities and Towns.....	1,399.00	
Accounts Receivable Adjustment Vocational Trade School.....	138.68	
	3,369,999.05	
Audit Deductions:		
Adjustment of error, overstatement of Liquor Profits.....	4,448.66	
Expense items carried in Suspense.....		4,014.57
Unappropriated Surplus..... June 30, 1947 (adjusted)	\$3,365,550.39	\$2,142,640.57

POST AUDIT ADJUSTMENTS

When the various funds shown in the Controller's balance sheets are totaled, the result is as follows: assets, \$89,155,660.87; liabilities, \$16,093,398.04; reserves, \$62,577,940.89; working capital and surplus, \$10,484,321.94. In order to show the condition of the State as a whole, it is necessary to eliminate from these figures interfund items amounting to \$4,033,252.71. Other adjustments of minor nature are explained in a subsequent section of this report. Items affecting the surplus accounts are as follows:

General Fund "Unappropriated Surplus"

The post audit of accounts of the Department of Education revealed that errors were made in computing State subsidies paid to several towns. A net overpayment was indicated in the amount of \$1,399.00. This is represented by overpayments of \$2,500.00 and underpayments of \$1,101.00. These amounts have been considered in the consolidated balance sheet.

An understatement was made of the accounts receivable due the State Vocational Trade School at June 30, 1947, in the amount of \$138.68. This item represents billings to non-veterans for the months of May and June, which had not been entered on the records at June 30, 1947.

The audit of the State Liquor Commission accounts indicated that the net profit had been overstated in the amount of \$4,448.66. This was due to in-freight charges on liquor purchases not having been set up as an accounts payable on the records of the State.

Highway Fund "Unappropriated Surplus"

Expense items of \$4,014.57 were not charged to highway operations, but carried in a suspense account as an asset. This is adjusted in the Consolidated Statement.

Revenues and Expenditures

Revenue and expenditure figures of this report differ from those shown by the Controller's Report for it is believed that certain revenue items, from which expenditures have been deducted, should more properly be shown as gross figures. The major adjustments include railroad and telegraph tax refunds of \$99,950.60, liquor administrative expense of \$1,111,852.18, and interfund revenue of \$85,072.07. Other adjustments are for miscellaneous revenue items of \$23,942.06 which were netted against expenditures. Intra-Institution sales of farm products amounting to \$270,225.36, have been

eliminated. The revenue and expenditures of Toll Bridges have been included. These revenues amounted to \$247,957.18, and the expenditures were \$290,549.10.

MAINE POST WAR PUBLIC WORKS RESERVE

Believing it will be of general interest to the public and members of the Legislature, a tabulation is presented in summary form showing the transactions of the Maine Post War Public Works Reserve account since its inception:

Appropriated From Unappropriated Surplus:	
By Chapter 353, Public Laws of 1943.....	\$1,000,000.00
By Chapter 358, Public Laws of 1945.....	1,000,000.00
Available Funds.....	2,000,000.00
Expended:	
Planning, Surveys, and Specifications.....	44,484.87
Paid University of Maine—Construction of Dormitories.....	1,000,000.00
Paid Ricker Classical Institute for Construction.....	50,000.00
	1,094,484.87
Balance, June 30, 1947.....	\$905,515.13

By the terms of several Resolves and Acts of the 93rd Legislature passed at the regular session in 1947, effective August 13, 1947, further appropriations totaling \$890,000.00 were made from this fund as follows:

Construction at Pownal State School.....	\$400,000.00
Construction at University of Maine.....	400,000.00
Constructions of Buildings Freedom Academy.....	29,000.00
Clam Cleansing Research—Working Capital Advance.....	25,000.00
Passamaquoddy Indians Water Facilities.....	18,000.00
State Police Barracks in Cumberland County.....	18,000.00
	\$890,000.00

LIQUOR COMMISSION

The accounting system of the State Liquor Commission maintained in the Bureau of Accounts and Control presents a comprehensive and accurate record of the Commission's financial activities.

Gross sales of liquor for the fiscal year ended June 30, 1947, amounted to \$22,193,136.71, the highest in the history of the State Liquor Commission. It was noted, however, that sales in the last six months of the year showed a downward trend when compared to sales for the corresponding period of the previous year. Such a trend in the volume of business warrants careful study by the Commission, particularly as pertains to the personnel situation. Selling costs should, insofar as possible, follow the same trend as sales.

Comparison of sales and inventory figures for May, 1947, indicate that of a total inventory of \$2,980,500.00 on May 31, \$1,934,600.00 or sixty-five per cent was invested in items representing ninety-two and one-half per cent of sales; while \$1,045,900.00 or thirty-five per cent was invested in items representing seven and one-half per cent of sales. It is believed that, insofar as possible, inventories should be maintained in the same ratio as sales.

On June 30, 1947, of an inventory totaling \$2,342,657.00, the amount of \$972,938.00 or forty-two per cent was reported in the State Liquor Stores; while \$1,369,719.00 or fifty-eight per cent was in the warehouse. A count was made of brands out of stock on the same date, and it was indicated that of 421 brands listed as active, an average of 119 or twenty-eight per cent was out of stock. It would appear that the following points warrant attention:

Purchases of liquors should be made to conform with good merchandising practices so that the brands listed for sale by the Commission will not be out of stock in the State Stores.

It is believed that Store Managers should be given the responsibility of requisitioning from the Commission all brands of liquor sold in their stores as soon as liquor stocks are available in sufficient quantities to supply demand. This practice will acquaint them with the merchandising policies of the Commission and enable them to stock their store in a manner best suited to their respective class of trade. This system has worked successfully in the past.

In addition to the permanent working capital of \$3,000,000.00 two temporary advances of \$500,000.00 each were obtained during the year. The first advance, obtained in September, 1946, was returned in December, 1946; a second advance, obtained in January, 1947, was returned in June, 1947. Chapter 57, Section 11, Revised Statutes of 1944, provides that the inventory shall not at any time exceed the amount of working capital authorized. The record indicates that on March 31, 1947, the inventory was approximately \$126,000.00 in excess of the working capital and again on April 30, 1947, it was approximately \$93,000.00 in excess.

For the first time since establishment of the State Liquor Commission, operating expenses have passed the million dollar mark. The total operating expenses for the 1946-47 year were \$1,111,852.18. This reflected an increase of \$141,596.80 over the previous year. The increase in expense was approximately 15% over the previous year, whereas the increase in net profit was about 8%. Major items involved in the increase were:

	1946-47	1945-46	Increase
Salaries and Wages.....	\$693,282.61	\$590,039.49	\$103,243.12
Wrapping Supplies.....	25,425.21	8,820.80	16,604.41
Traveling Expense.....	53,009.37	45,382.60	7,626.77
Repairs.....	17,019.91	10,631.35	6,388.56
Office Supplies.....	19,205.86	15,192.52	4,013.34
Rent.....	74,447.03	70,860.81	3,586.22

The increase for salaries was due largely to the \$7.20 cost of living increase authorized by the Legislature, plus merit increases for regular employees. The increase in cost for wrapping supplies was reportedly due to better packaging services and a sharp increase in the cost of paper. Other increases were due in a large measure to higher costs for supplies, rent, etc., plus costs for repairs which were not made during the war years.

DEPARTMENT OF EDUCATION

An examination of the accounts of the Maine Teachers Retirement Association Fund revealed a condition which merits attention and corrective action by the officials concerned. It was indicated that overpayments had been made by the State as its share of contributions to this Fund in the amount of \$97,316.13. This error was occasioned by paying into the fund as the State's share the amounts budgeted rather than applying the actuarial equivalent to the actual amount of monies paid into the Fund by the teachers. These errors occurred in the fiscal years 1942-43 through 1945-46 inclusive. Chapter 350, Public Laws of 1945, reads as follows:

“During the months of August or September of each year, the retirement board shall notify the commissioner of the exact amount paid in between July 1st and June 30th, preceding, by the members of the teachers' retirement association; and the commissioner shall cause the actuarial equivalent of this amount to be paid to the retirement association in December.”

Accumulative interest has been figured on the amounts paid in by the State in error and it totals \$3,614.81. It therefore appears that the State of Maine General Fund is entitled to a refund from the Maine Teachers Retirement Association Fund in the amount of \$100,930.94.

The examination further revealed that the law relating to servicemen's contributions, being paid by the State, has not been followed to the extent of depositing monies in this Fund covering the liability. The amount of liability at June 30, 1947, was determined to be approximately \$25,000.00. This matter should have full consideration of the Employees Retirement Board, successor for the Maine Teachers Retirement Board.

The merging of the teachers pension activities with the State Employees Retirement System under the terms of Chapter 384, Public Laws of 1947, raises a question as to the proper treatment of monies paid in by the so-called noncontributory teachers in the two preceding fiscal years. Under the provisions of Chapter 239, Public Laws of 1945, all teachers participating in the noncontributory pension plan were required to contribute five

per cent of their salaries up to a maximum contribution of \$60.00 per annum. During the fiscal years 1945-46, and 1946-47, the amounts contributed by these teachers supplemented the appropriation made by the Legislature for pensions to retired teachers. After payment of pensions was made from this account, the unexpended balance at the close of the year was either transferred to other accounts within the Department of Education or lapsed to the General Fund of the State.

In view of the fact that these teachers who had contributed under the old plan are now members of the State Employees Retirement System, and are entitled to withdraw their contributions for various reasons, it would appear that consideration need be given to providing funds for the State Employees Retirement System to cover this liability.

INTERIM FINANCIAL REPORTS

Throughout the fiscal year, the State Controller prepares monthly financial reports. These reports relate to the status of the several funds of the State. The present system of compiling information for these financial reports is based on the use of "estimated" or "budgeted" figures. These estimated figures, as treated in the monthly reports, have a direct affect on the "Unappropriated Surplus" accounts. The figures are based on an entire fiscal years estimated transactions and, therefore, should not be applicable to monthly reports. It is believed, that such figures should in no way affect the surplus accounts until the year end.

The surplus accounts of the State should not be changed during a fiscal year except for adjustments of prior years transactions, or by acts of the Legislature which may require adjustments in a fiscal year.

The present policy tends to cloud the monthly reports with information which appears to be of little use to any, except those who administer budget operations. Estimates concerning the State's fiscal operations should more appropriately be assembled by the Budget Department.

It is believed, that the elimination of the estimated figures from the official accounting records of the State will provide a basis for more factual reporting than now exists. The present system of monthly reporting tends to show figures of anticipational nature rather than factual.

BUDGETARY ALLOTMENTS

Chapter 14, Section 14, Revised Statutes of 1944, relates to work programs and allotments of finances for State Departments and Institutions.

This law requires that the head of each Department and Institution submit to the Department of Finance, a work program for the ensuing fiscal year which relates to appropriations made available to the Department or Agency for its operation, etc. These allotments are reviewed by the Governor and Council with the assistance of the State Budget Officer and when finally approved, the law requires that the aggregate of such allotments shall not exceed the total appropriations made available and further that the State Controller shall authorize expenditures on the basis of such allotments, and not otherwise. During the examination of records of the many State Departments and Institutions for the fiscal year ended June 30, 1947, it was noted that the provisions of this statute were not closely followed. However, in the current fiscal year, 1947-48, proper steps have been taken to comply with this law.

TRANSFERS AND APPROPRIATIONS

Chapter 135, Public Laws of 1945, relates to the transfer of unexpended appropriations. This law provides that any balance of any appropriation or subdivision of an appropriation made by the Legislature for any State Department which at any time may not be required for the purposes named may upon recommendation of the Department Head and Budget Officer be transferred by the Governor and Council at any time prior to the closing of the books to any other appropriation or subdivision of an appropriation made by the Legislature for the use of the same department for the same fiscal year.

This law is believed to be too flexible to permit close Legislative control of monies appropriated for certain purposes. It does not appear conducive to good economy to permit transfers of monies from one appropriation to another within a State Department. It is readily seen that a large Department that may have several appropriations to expend has the opportunity of using funds from an unexpended balance of one appropriation for purposes of another.

It would appear desirable that the Legislature hold the purse strings of the Treasury and when appropriations are made for certain purposes the various Departments of State should be expected to live within them. Departments that have only one appropriation must live within the amount granted by the Legislature or request the Governor and Council for assistance from monies in the State Contingent Account. If this applies to one State Department, then it should equally apply to others. It is also sug-

gested that consideration be given by the Legislature to discontinue the lump sum appropriation idea, and to substitute a greater breakdown of appropriations. Such a plan would enable the Legislature to exercise more control over the money spent and demand closer supervision of expenditures for purposes intended by the Appropriation Act.

As an example of what may happen under the present plan, the following information is provided: One Department with twenty separate appropriations from the General Fund which aggregated several million dollars closed out these accounts on June 30, 1946, without a dollar being returned to the General Fund Surplus. This was accomplished largely by transferring unexpended balances of some appropriation accounts to cover overdraft balances in others.

Smaller Departments financed by a single appropriation have no recourse to other appropriations, and if overdrafts appear to be materializing, it is essential for them to make application for supplemental funds from the State Contingent Account by authority of the Governor and Council. It is believed that a much clearer picture of financial operations will result if all actual or anticipated overdrafts were financed by funds from the State Contingent Account by action of the Governor and Council. It is also believed this procedure would enable the Governor and Council to exercise closer supervision over expenditures of monies appropriated by the Legislature.

ENCUMBRANCES

The 93rd Legislature considered the recommendation made by the Department of Audit relative to encumbrances. It amended the Appropriation Act by more clearly defining and limiting the extent of such commitments by providing that they should not exceed the amount allotted for each separate purpose. It was pointed out in previous years' audit reports that the use of encumbrances permitted "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.

At June 30, 1945, encumbrances totaled approximately \$64,000.00. At June 30, 1946, a substantial increase was noted and encumbrances were \$202,000.00. At June 30th, this year, they decreased and were approximately \$97,000.00. It was noted, however, in the analysis of encumbrances totaling \$202,000.00 at the end of the fiscal year 1945-46, that one Depart-

ment had an encumbered balance which was carried forward to the 1946-47 year of \$12,360.40. Only \$5,851.52 was liquidated during the year. Of the balance, only \$4,270.88 was lapsed to the General Fund of the State at June 30, 1947. It is therefore indicated that \$2,238.80 of previous year's funds were actually used to finance expenditures of the 1946-47 fiscal year.

It is believed that any unused balance of encumbered funds should be lapsed to the General Fund of the State each year and not be spent for other purposes. It may be advisable to set up separate accounts for these funds rather than to merge them with succeeding year's appropriations.

AUDITS

During the fiscal year ended June 30, 1947, the State Department of Audit has conducted 528 examinations, as follows:

State Departments	53
Boards	16
Institutions	13
Normal Schools	5
Quasi-Independent Agencies	2
Fair Associations (Racing)	16
Academies	14
Municipalities	238
Counties	16
Municipal and Superior Courts	61
Trial Justices	28
Registers of Probate	16
Registers of Deeds	18
Public Administrators	1
Clerks of Courts	16
County Jails	15
Total	528

OTHER RECOMMENDATIONS

A thorough study is suggested concerning the problem of providing adequate and readily accessible storage space for the State's records. Many of the financial records of State Government, except the most current, are stored in various buildings and in many cases are quite inaccessible.

A change in the present State Liquor Commission laws is suggested as relates to discounts which are allowed wholesale licensees for liquor purchased. The present statute is not clear concerning discount allowance.

It is recommended that the State Controller, in his annual report of State finances, set forth gross income and expenditures in the operating statements rather than to deduct certain items of revenue from expenditures thereby showing net figures. This change will provide information of interest to those who closely follow income and expenditure trends of the State of Maine.

Prepaid insurance totaling approximately \$125,000.00 was not considered in the records of the State at the close of the year. It is suggested that this matter have attention when preparing financial statements of assets and liabilities.

The present policy of paying "overtime" to employees of State Hospitals appears unnecessary. It would seem that an adjustment of wages would be more advisable. The entire cost of this overtime pay is approximately \$79,000.00 per year.

Attention should be given to establishing proper accounting policies with respect to handling profits and losses on securities which are applicable to the various trust funds of the State.

A recommendation has been made to the Commissioner of Education that the State Normal Schools be equipped with a uniform system of accounting. Present systems in use are not considered adequate to meet sound accounting practices. Subsequent to the close of the fiscal year, however, the Commissioner recommended to the Board of State Normal Schools and Teachers Colleges that the State Controller be requested to prescribe a system for the Farmington State Teachers College. It is hoped that systems will be installed at other State Normal Schools at the earliest opportunity time.

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 October 31, 1947, the records of the Department indicate that 208 municipalities have engaged the State Department of Audit to perform their audit for the past

fiscal period, and 264 either have been or will be audited by qualified public accountants. There are 21 which apparently have not made arrangements for an audit, and if reports are not received from these towns by the end of the calendar year, the Attorney General will be notified of this delinquency.

Statistics relative to finances of municipalities are presented again this year. They invite comparisons and indicate the various trends relative to debt and tax rates. These figures show that the tax rates in the municipalities have increased materially. They also show that the surplus of municipalities have decreased to some extent, and that net deficits have increased during the 1947 municipal year. Bonds payable have been generally reduced, however, marked increases are evident in notes payable. The reason for this increase appears to be due to purchases of equipment which are financed by long-term notes.

It is observed that many municipalities are carrying in the current tax lien account matured liens which in reality are tax acquired property. During the past year, however, some municipalities appear to have succeeded in disposing of tax acquired properties. The opportunity for making these sales was undoubtedly due, to a great extent, to the current housing shortage.

In many instances, trust fund assets which have been borrowed by municipalities in years past were restored either in full or in part. Since July 1, 1923, it is mandatory that all trust funds accepted by a municipality remain intact either by deposit in savings banks or restricted investments.

During the year one defalcation was noted. The audit of the books and records of the Town of Ripley indicated evidences of defalcation. They were presented to the court and successfully prosecuted. Restitution was also made by the local bondsmen. Other instances of variation, most of which were minor, were noted in some municipalities, but in practically all cases reparations were made. The variations resulted principally from errors or laxity in handling accounts.

The possibility of any major defalcations developing can be kept at a minimum if the municipal officers adhere strictly to several provisions of law, and use the uniform system of accounts as prescribed by the State Department of Audit, provided it is well kept. The system is simple in construction and provides adequate safeguards for handling public funds. The following provisions of law, if diligently followed will be of inestimable value to the Municipal Officers:

Chapter 81, Section 105, Revised Statutes of 1944, provides that, "Every collector of taxes shall, on the last day of each month, and

once in two months at least shall exhibit to the municipal officers, a true and just account of all moneys received on taxes committed to him and produce the treasurer's receipt for money by him paid."

Chapter 225, Public Laws of 1947, requires, "The treasurer of every town shall maintain in the name of the town a bank account in which cash receipts shall be deposited. Deposits shall be made by the treasurer at least twice each month"

Chapter 80, Section 31, Revised Statutes of 1944, provides that, "The treasurer of a city or town shall disburse money only on the authorization of warrants drawn therefor by the municipal officers every treasurer shall render an account of the finances of his town, and exhibit all books and accounts pertaining to his office to the municipal officers thereof or to any committee appointed by it to examine said accounts when required; and such officers shall examine such treasurer's accounts as often as once in three months."

Chapter 8, Public Laws of 1945, provides, "Cities, towns, plantations, and village corporations shall adopt and have installed an adequate accounting system approved by the state department of audit; provided that accounting systems now in use and approved by the state department of audit may be continued."

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. The increased cost of operation was due largely to the cost of living adjustment in salaries paid to employees of the Department, which was authorized by the last session of Legislature. On March 1, 1947, new rates became effective as follows: \$17.00 per day for auditors, and \$6.00 per day for clerical help and typing work. Despite this increase in rates, however, the average audit cost to municipalities during the past year was less than a year ago. Based on costs charged to 194 municipalities whose books and records have been audited by the State Department of Audit this past municipal year, the following tabulation shows the average cost per audit:

Tax Commitment	Average Cost	Highest Charge
Under \$25,000	\$89.79	\$498.56
\$25,000 — \$50,000	131.95	354.44
50,000 — 75,000	138.41	379.96
75,000 — 100,000	240.52	619.91
100,000 — 250,000	245.84	1,251.08
Over \$250,000	389.88	737.06

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

A study has been made of expenditures in a representative number of municipalities. They have been summarized by type and classified as to population. The expenditures have been converted to percentage figures so that it will be easier to make comparison. It is believed this information will be of value to budget committees of municipalities, for they may ascertain at a glance from this tabulation, the proportion of the tax dollar which is expended for specific purposes. The following shows the result of this study:

POPULATION									
Classification of Expenditure	Over 5,000	4,000 to 4,999	3,000 to 3,999	2,000 to 2,999	1,500 to 1,999	1,000 to 1,499	500 to 999	Under 500	
General Government	7.16%	6.47%	5.87%	6.21%	6.63%	7.35%	6.77%	7.59%	
Protection	11.67	5.95	6.14	7.90	6.75	5.19	2.82	1.71	
Health	1.44	4.34	1.32	1.33	1.36	.30	.93	.27	
Highways & Bridges	19.50	23.53	22.67	24.86	24.54	29.54	36.98	40.74	
Charities	6.92	4.27	4.22	3.27	4.66	3.88	3.66	2.54	
Education	34.15	35.09	38.62	39.90	41.95	38.06	37.29	32.38	
Library	.67	.41	.97	.32	.39	.33	.31	.05	
Recreation	.79	.56	.26	.12	.06	.17	.03	—	
Unclassified	1.63	3.25	4.46	2.43	1.30	1.29	.61	1.49	
Cemeteries	.31	.16	.69	.14	.30	.35	.16	.16	
Debt and Interest	4.68	1.87	2.76	2.71	2.41	3.74	2.33	1.28	
Special Assessments	11.08	14.10	12.02	10.81	9.65	9.80	8.11	11.79	
	100	% 100	% 100	% 100	% 100	% 100	% 100	% 100	%

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

	1946-47	1945-46	1944-45
Balance forward, July 1 (adjusted)	\$8,089.34	\$12,183.99	\$16,610.73
Income:			
Municipalities	33,816.72	35,428.77	22,824.31
Other Agencies	23,725.49	8,853.82	9,051.86
Total Income	57,542.21	44,282.59	31,876.17
Total Available	65,631.55	56,466.58	48,486.90
Expenditures:			
Salaries	40,409.20	34,691.20	26,647.00
Other Expenses	14,637.09	14,813.64	9,620.19
Total Expenditures	55,046.29	49,504.84	36,267.19
Adjustment of Reserve for Losses on Accounts Receivable		1,127.60	40.82
	55,046.29	48,377.24	36,308.01
Balance, June 30:			
Appropriation Balance	10,585.26	8,089.34	12,178.89
Work in Process—Not billed	2,314.13	8,347.16	4,846.91
Total	\$12,899.39	\$16,436.50	\$17,025.80

At the close of the fiscal year ended June 30, 1947, a decrease in the balance of this account amounted to \$3,537.11. For the most part the decrease represents increased cost of living adjustment of \$7.20 per week, per employee, which was granted by the special session of Legislature in July, 1946. This increased cost was absorbed during the period August 5, 1946 to February 28, 1947 inclusive. Subsequent to that date per diem rates charged for

audit work were increased as the regular session of Legislature extended the cost of living adjustment increase for an indefinite period.

COUNTIES

Examinations were completed of the books and records of the sixteen counties of the State of Maine for the year ended December 31, 1946. The examinations consisted of a review of the financial records of the County Commissioners, Treasurers, Registers of Deeds, Registers of Probate, and Clerks of Courts.

Comparative statements of assets and liabilities and receipts and expenditures of these counties are included in this report. An analysis indicates that during the 1946 year the surplus of the several counties was increased appreciably. It also shows that by comparison of actual receipts with estimates, gains were noted in every instance. These gains are due principally to increased revenues from fines and costs.

A statement of the valuations, appropriations, and tax rates, is herewith presented for the 1946 calendar year:

County	Valuation	Appropriation	Tax Rate
Androscoggin.....	\$68,708,265	\$130,000	.0019
Aroostook.....	60,060,879	78,649	.0013
Cumberland.....	149,293,915	235,200	.0016
Franklin.....	16,805,213	36,115	.0022
Hancock.....	32,885,231	88,060	.0027
Kennebec.....	56,413,488	71,500	.0013
Knox.....	21,463,840	51,000	.0024
Lincoln.....	14,564,144	37,825	.0026
Oxford.....	31,025,340	69,260	.0023
Penobscot.....	77,057,426	138,202	.0018
Piscataquis.....	22,120,718	30,700	.0014
Sagadahoc.....	15,304,943	35,842	.0024
Somerset.....	39,766,407	55,000	.0014
Waldo.....	12,154,982	39,960	.0034
Washington.....	19,320,528	86,800	.0045
York.....	70,131,194	90,000	.0012

COURTS

During the past year considerable progress has been made in the audits of courts. At October 31, 1947, the courts in all except three counties had been audited during the year. It is believed, however, that these audits will be completed prior to January 1, 1948.

It is recommended that consideration be given by the County Commissioners to supplying prenumbered warrants for the use of the municipal and trial justice courts. It appears advisable that each court should be required to account for the warrants issued to them. Under the present

system, it may be many weeks before it is known how many warrants are returnable. A current record of all outstanding warrants would be of inestimable value.

The recommendation concerning the fee system which was made in last year's report of the State Auditor was given attention by the 93rd Legislature. Chapter 262, Public Laws of 1947, provides that Trial Justices shall receive such salary as shall be determined by the County Commissioners, and they shall receive no other compensation except these salaries. All fines, costs, fees, and forfeitures, except as otherwise provided by law shall be paid over to their respective counties.

QUASI-INDEPENDENT AGENCIES

Audits have been conducted at the Maine Port Authority and Maine Maritime Academy for the fiscal year ended June 30, 1947. Balance Sheets and Operating Statements have been prepared and are included in this report.

Maine Port Authority

The audit of the Maine Port Authority revealed that operations for the year resulted in a loss of \$42,488.93, of which \$27,599.50 was for current depreciation. The total assets decreased \$17,846.61 and of this amount \$14,889.43 represented loss from operations exclusive of depreciation charges. Two factors which contributed to the operating loss were; the light volume of shipping handled by the Port; and operating, for a part of the year, under a freight handling arrangement, whereby the revenues from rail shipments for handling and wharfage were entirely expended for handling costs. In previous years, the arrangements for handling rail shipments permitted a small margin of revenue above cost for use of the Pier facilities.

Maine Maritime Academy

A review of the Maine Maritime Academy accounts for the fiscal year ended June 30, 1947, indicated a net increase in surplus from operations totaling \$27,270.87. The Academy received from the State of Maine an appropriation amounting to \$101,769.16, plus a special grant by authority of the Governor and Council amounting to \$25,000.00. The unappropriated surplus of the Academy at June 30, 1947 was \$38,561.76.

Noteworthy improvement is shown in the handling of finances and records of the Academy. However, detailed inventory records of equipment

are not maintained. In addition to equipment which has been purchased by the Academy, considerable surplus items have been acquired from the Federal Government. At present these items are not included in the records. It is recommended that this condition be given attention for insurance purposes.

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

EXHIBITS AND SCHEDULES
STATE DEPARTMENTS AND INSTITUTIONS

CONTROLLER'S REPORT

As of June 30, 1947

(Per Controller's Newspaper Report dated August 28, 1947)

	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
Recognized Assets								
Cash	\$3,400,980.04	\$3,153,441.25	\$902,352.70	\$152,260.38	\$1,170,302.07	\$311,762.97	\$1,072,475.00	\$216,614.72
Short Term U.S. Government Securities	3,348,336.60	3,025,204.20	—	500,000.00	—	—	—	—
Deposits with U.S. Treasury	—	—	—	—	—	—	—	38,846,391.68
Accounts Receivable (net)	1,824,548.50	430,500.88	218,142.66	—	85,599.78	41,228.63	67,850.34	154,621.41
Due from Other Funds (contra)	—	75,000.00	—	—	—	5,937.96	6,208.24	—
Investments (see Note B)	1,537.50	—	—	—	28,000.00	—	8,384,840.07	—
Inventories (see Note A)	—	—	—	—	2,352,374.54	327,747.01	—	—
Working Capital Advances (contra)	3,397,314.75	555,000.00	—	—	—	—	—	—
Other Assets (net) (See Note C)	14,456.71	5,918.84	—	—	2,390.20	—	87,928.18	—
Plant & Equipment	—	—	—	—	61,540.63	1,255,133.32	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness	180,000.00	11,609,500.00	—	—	540,000.00	—	—	—
Accounts Receivable 1947-1977	—	—	—	—	1,342,219.11	—	—	—
Total Assets	12,167,174.10	18,854,565.17	1,120,495.36	652,260.38	5,582,426.33	1,941,809.89	9,619,301.83	39,217,627.81
Liabilities								
Accounts Payable	\$627,799.04	\$321,023.35	\$110,107.26	\$9.17	\$255,167.45	\$38,044.34	\$31,190.19	\$9,651.74
Due to Other Funds (contra)	4,273.86	5,918.84	752.45	.45	75,516.30	684.30	—	—
Other Current Liabilities	569,814.18	57,637.72	10,689.00	—	245,513.80	104.60	—	—
Bonds Payable	180,000.00	11,609,500.00	—	—	1,940,000.00	—	—	—
Total Liabilities	1,381,887.08	11,994,079.91	121,548.71	9.62	2,516,197.55	38,833.24	31,190.19	9,651.74
Reserves and Surplus								
For Authorized Expenditures	1,008,330.48	4,158,830.12	998,946.65	645,019.62	—	—	—	—
For Authorized Expenditures for Unusual or Non-recurring Items	1,655,665.29	—	—	—	—	—	—	—
For Maine Postwar Public Works Reserve	905,515.13	—	—	—	—	—	—	—
For State Contingent Account	450,000.00	—	—	—	—	—	—	—
For Contingencies	—	—	—	7,231.14	—	—	—	—
For Working Capital Advances (contra)	3,397,314.75	555,000.00	—	—	—	—	—	—
For Trust and Agency Funds	—	—	—	—	—	—	9,537,925.70	—
For Unemployment Compensation Trust Fund	—	—	—	—	—	—	—	39,207,976.07
For Prepaid Contributions	—	—	—	—	—	—	50,185.94	—
Total Reserves	7,416,825.65	4,713,830.12	998,946.65	652,250.76	—	—	9,588,111.64	39,207,976.07
Working Capital Advances from Other Funds	—	—	—	—	3,000,000.00	952,314.75	—	—
Donated Surplus	—	—	—	—	—	1,000,000.00	—	—
Surplus or Deficiency Accounts	3,368,461.37	2,146,655.14	—	—	66,228.78	49,338.10	—	—
Total Liabilities, Reserves and Surplus	12,167,174.10	18,854,565.17	1,120,495.36	652,260.38	5,582,426.33	1,941,809.89	9,619,301.83	39,217,627.81

(A) This Balance Sheet includes inventories and fixed assets of Public Service Enterprises and Working Capital Funds only.

(B) The General Fund includes bank stock after allowance for probable loss in realization; while in Trust Funds, investments are carried at cost less ratable amortization of any premium paid.

(C) No allowance is provided in Trust Funds for loss on impounded bank accounts estimated to total some \$88,000.00.

(D) Included in the Reserve for Authorized Expenditures is Inland Fish and Game Department Balance which amounts to \$432,483.23. This will be transferred to Other Special Revenue Funds as of July 1, 1947.

CONSOLIDATED BALANCE SHEET

AUDITOR'S

As of June 30, 1947

Schedule No.	ASSETS		
B-1	Cash	\$10,410,515.69	
B-2	Investments	15,256,902.29	
	Deposits with Federal Government	38,846,391.68	
B-3	Taxes Receivable	1,625,526.82	
B-4	Accounts Receivable	1,199,656.71	
B-5	Merchandise Inventories	2,368,550.58	
B-6	Other Assets	1,768,247.01	
B-7	Fixed Assets	<u>1,316,673.95</u>	
	Total Assets		\$72,792,464.73
B-8	Capitalized Expenditures (Bonded Debt)		<u>12,329,500.00</u>
	Total		<u>\$85,121,964.73</u>
LIABILITIES, RESERVES AND SURPLUS			
Liabilities:			
B-9	Accounts Payable	\$1,390,436.41	
	Other Current and Accrued Liabilities	889,967.54	
B-8	Bonds Unmatured	<u>13,729,500.00</u>	
	Total Liabilities		\$16,009,903.95
Reserves: Expendable			
	Post War Public Works	\$905,515.13	
Ex. E	Carrying Balances	8,541,572.90	
	State Contingent Account	450,000.00	
Ex. F	Trust Funds—Undistributed Income	71,558.44	
Ex. G	Unemployment Benefit Fund	<u>39,216,081.86</u>	
	Total Expendable Reserves		49,184,728.33
Reserves: Non-Expendable			
Ex. G	Trust and Guarantee Funds—Principal	\$9,304,703.01	
	Agency Funds	<u>211,461.83</u>	
	Total Non-Expendable Reserves		9,516,164.84
Surplus:			
	Appropriated—Working Capital		4,902,976.65
Ex. D	Unappropriated:		
	General Fund	\$3,365,550.39	
	Highway Fund	<u>2,142,640.57</u>	5,508,190.96
	Total		<u>\$85,121,964.73</u>

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 SHEETS
CONTROLLER'S REPORT AND AUDIT
As of June 30, 1947

	Assets	Liabilities	Reserves	Working Capital and Surplus
Totals—Balance Sheets—All Funds				
General Fund	\$12,167,174.10	\$1,381,887.08	\$7,416,825.65	\$3,368,461.73
Highway Fund	18,854,565.17	11,994,079.91	4,713,830.12	2,146,655.14
Other Special Revenue Funds	1,120,495.36	121,548.71	998,946.65	—
Proceeds of Gen. Bond Issues	652,260.38	9.62	652,250.76	—
Public Service Enterprises	5,582,426.33	2,516,197.55	—	3,066,228.78
Working Capital Funds	1,941,809.89	38,833.24	—	1,902,976.65
Trust and Agency Funds	9,619,301.83	31,190.19	9,588,111.64	—
Unemployment Compensation Fund	39,217,627.81	9,651.74	39,207,976.07	—
	89,155,660.87	16,093,398.04	62,577,940.89	10,484,321.94
Audit Additions:				
Accounts Receivable—Education	2,638.68	—	—	2,638.68
Sinking Fund Deficiency—Kennebec Bridge Bonds	3,225.09	—	3,225.09	—
Impounded Cash—Public Administrators	267.89	—	267.89	—
Accounts Payable—Education	—	1,101.00	—	—
Transfer in Excess of Actual Profit—Liquor	—	4,448.66	—	—
Carrying Balance Instead of Surplus—Public Service Enterprises	—	—	66,228.78	—
Invalid Checks Carried as Accounts Payable	—	—	8,105.79	—
	89,161,792.53	16,098,947.70	62,655,768.44	10,486,960.62
Audit Deductions:				
Interfund Items Eliminated	4,033,252.71	80,937.96	3,952,314.75	—
Expense Items included in Suspense Account	5,918.84	—	1,904.27	4,014.57
Discount on Bonds	656.25	—	656.25	—
Invalid Checks Carried as Accounts Payable	—	8,105.79	—	—
Accounts Payable—Education	—	—	—	1,101.00
Liquor Profit—Overstated	—	—	—	4,448.66
Carrying Balance—Public Service Enterprises	—	—	—	66,228.78
	4,039,827.80	89,043.75	3,954,875.27	75,793.01
Totals per Consolidated Balance Sheet	\$85,121,964.73	\$16,009,903.95	\$58,700,893.17	\$10,411,167.61

SUMMARY OF REVENUES AND EXPENDITURES
Year Ended June 30, 1947

	General Fund	Highway Fund	Other Special Revenue Funds
Revenues:			
Taxes	\$11,989,062.11	\$7,387,290.77	\$513,004.77
Liquor (Gross)	8,881,757.77		
Grants and Assessments	5,565,899.20	2,610,123.42	1,998,906.67
Motor Vehicles	1,210.00	5,037,264.72	11,153.00
Other Services and Fees	768,979.80	58,088.15	624,926.25
Rents and Concessions	58,116.24	2,904.18	181.25
Hunting and Fishing Licenses	683,881.19		
Interest	54,336.85	31,093.95	2,233.15
Bridge Tolls			160,823.70
Other Revenues	556,664.31	10,926.19	21,721.92
TOTAL	\$28,559,907.47	\$15,137,691.38	\$3,332,950.71
Expenditures:			
Appropriation Accounts:			
Departments	\$22,734,740.35	\$13,418,853.39	\$ —
Institutions, State	3,890,663.09	—	—
Bond Retirement	*95,000.00	1,729,000.00	—
Bond Interest	7,250.00	441,428.00	—
Grants:			
Charitable Institutions	31,780.67		
Maine Maritime Academy	126,769.16		
University of Maine	2,392,506.50		
Ricker Classical Institute	50,000.00		
Special Revenue Accounts:			
Examining Boards			22,709.07
Toll Bridges		3,180.00	290,549.10
Activities Financed by Special Taxes or Fees			3,014,634.28
TOTAL	29,328,709.77	15,592,461.39	3,327,892.45
Balance:			
Excess of Revenue over Expenditures	768,802.30	454,770.01	5,058.26
	\$28,559,907.47	\$15,137,691.38	\$3,332,950.71

*Does not include \$700,000.00 par value bonds called at 102 and paid from unappropriated surplus.
 Note: For revenues and expenditures, trust funds, see Exhibits F and G.

ANALYSIS OF UNAPPROPRIATED SURPLUS
Year Ended June 30, 1947

	General Fund	Highway Fund
Balance July 1, 1946 (Per Audit Report)	\$3,173,804.51	\$3,983,652.88
Adjustment of Prior Years:	24,739.16	6,961.42
Adjusted Balance	3,198,543.67	3,990,614.30
Additions:		
General Revenue	\$20,793,684.95	\$12,496,710.99
Less: Appropriations	19,954,213.16	10,669,614.00
Excess of Revenue over Appropriations	839,471.79	1,827,096.99
Lapsed Balances	362,950.71	1,202,422.50
	88,580.95	1,915,677.94
Total	4,400,966.17	5,906,292.42
Deductions:		
Appropriations from Surplus:		
Training by Normal Schools	30,000.00	
Promotion of New Industries	25,000.00	
Educational Surplus Property Pool	50,000.00	
Departmental Operations		3,588,651.67
Total Appropriations from Surplus	105,000.00	3,588,651.67
Restoration of Contingent Account	212,915.78	
Working Capital Advance—Departmental Supplies	3,500.00	
Working Capital Advance—Highway Garage		175,000.00
Bonds Called in Advance of Maturity	714,000.00	
Total Deductions	1,035,415.78	3,763,651.67
Balance June 30, 1947	\$3,365,550.39	\$2,142,640.57

**RECONCILIATION OF CONSOLIDATED REVENUES AND EXPENDITURES
CONTROLLER'S REPORT AND AUDIT**

	Total	General Fund	Highway Fund	Other Special Revenue Funds	Bond Fund
Revenues per Controller	\$45,731,816.48	\$27,517,066.81	\$15,161,499.74	\$3,052,333.68	\$916.25
Audit Additions:					
Inter-Fund Revenues	85,072.07	75,251.67	278.80	9,541.60	—
Revenues Netted Against Expenditures	23,942.06	23,942.06	—	—	—
Error in Liquor Profits	1,930.83	1,930.83	—	—	—
Non-Veteran Billings—Vocational Trade School	138.68	—	—	—	—
R.R. and Tel. Tax Refunds Deducted from Revenue	99,950.60	99,950.60	—	—	—
Liquor Administrative Expense Deducted from Revenue	1,111,852.18	1,111,852.18	—	—	—
Inter-Fund Reclassification	—	—	22,202.00	23,118.25	916.25
Toll Bridge Revenue	247,957.18	—	—	247,957.18	—
	47,302,660.08	28,830,132.83	15,139,576.54	3,332,950.71	—
Audit Deductions:					
Revenues of Prior Year	1,885.16	—	1,885.16	—	—
Intra Institution Sales—Farm Products	270,225.36	270,225.36	—	—	—
Total Deductions	272,110.52	270,225.36	1,885.16	—	—
Revenues per Audit (Exhibit C)	\$47,030,549.56	\$28,559,907.47	\$15,137,691.38	\$3,332,950.71	—
Expenditures per Controller	\$45,413,275.45	\$26,742,047.51	\$15,667,149.46	\$2,990,537.10	\$13,541.38
Audit Additions:					
Inter-Fund Expenditures	76,269.73	54,958.42	9,766.13	11,544.94	.24
Revenue Items Netted Against Expenditures	23,942.06	23,942.06	—	—	—
R.R. and Tel. Tax Refund	99,950.60	99,950.60	—	—	—
Liquor Administrative Expense	1,111,852.18	1,111,852.18	—	—	—
Expenditures from Appropriations from Surplus	1,700,758.10	1,700,758.10	—	—	—
Suspense Items Distributed to Expense	5,918.84	—	5,918.84	—	—
Inter-Fund Reclassification	—	—	21,719.69	35,261.31	13,541.62
Toll Bridge Expenditures	290,549.10	—	—	290,549.10	—
	48,722,516.06	29,733,508.87	15,661,114.74	3,327,892.45	—
Audit Deductions:					
Intra Institution Sales—Farm Products	270,225.36	270,225.36	—	—	—
Overpayment Equalization of Educational Opportunities	1,399.00	1,399.00	—	—	—
Expenses of Prior Years	29,022.83	305.21	28,717.62	—	—
Prior Year's Encumbrances Liquidated	172,805.26	132,869.53	39,935.73	—	—
Total Deductions	473,452.45	404,799.10	68,653.35	—	—
Expenditures per Audit (Exhibit C)	\$48,249,063.61	\$29,328,709.77	\$15,592,461.39	\$3,327,892.45	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Accounts & Control, Bureau of Adjutant General:	\$3,012.82	\$ —	\$211,830.00	\$3,000.00	\$ —	\$217,842.82	\$217,806.24	\$2,862.97	\$10,707.20	\$7,880.81	\$ —
Departmental Operations....	8,781.90	—	80,524.00	100.00	274.51	89,680.41	108,056.18	3,264.06	22,136.22	496.39	—
Military Fund.....	—	71,265.16	72,317.00	—	—	143,582.16	29,687.50	—	13,819.22	—	100,075.44
Operation of State Armories.....	3,578.50	—	80,235.00	—	19.14	83,832.64	82,111.49	2,587.46	4,640.00	3,773.69	—
Augusta State Airport.....	—	—	8,000.00	—	—	8,000.00	7,276.96	—	—	723.04	—
Agriculture Department:											
Departmental Operations....	2,378.46	—	64,000.00	—	—	66,378.46	62,643.97	2,378.46	1,999.53	3,355.56	—
Promotion of Agriculture.....	—	—	27,250.00	—	12,799.95	40,049.95	38,971.46	—	—	1,078.49	—
Me. Building—Ea. St. Exp....	—	3,107.42	—	—	—	3,107.42	1,421.56	—	—	—	1,685.86
Animal Industry.....	731.49	—	76,820.00	—	806.94	78,358.43	79,545.77	726.72	6,229.20	4,315.14	—
Eradication of Bangs Disease	—	—	100,000.00	—	125.08	100,125.08	100,598.48	—	473.40	—	—
Interest & Ret.—Bangs	—	—	—	—	—	—	—	—	—	—	—
Disease Bonds.....	—	—	47,250.00	—	—	47,250.00	47,250.00	—	—	—	—
Division of Inspection.....	—	—	43,300.00	—	19,736.50	63,036.50	67,305.37	—	4,268.87	—	—
Division of Markets.....	—	—	19,000.00	—	—	4,022.03	23,022.03	—	1,504.00	55.61	—
Division of Plant Industry....	159.75	—	29,500.00	—	1,619.22	31,278.97	29,172.35	159.75	1,780.20	3,727.07	—
Soil Conservation.....	—	2,928.75	3,000.00	—	—	5,928.75	3,708.24	—	—	—	2,220.51
Protection of Bees.....	—	—	1,000.00	—	—	1,000.00	978.50	—	—	21.50	—
Poultry Expert.....	—	—	5,000.00	—	—	5,000.00	5,072.00	—	338.20	266.20	—
Atlantic Marine Fisheries Comm.	—	—	1,100.00	—	—	1,100.00	1,100.00	—	—	—	—
Attorney General.....	—	—	—	707.24	—	50,707.24	43,333.06	—	302.00	5,446.21	2,229.97
Departmental Operations....	—	—	50,000.00	—	—	50,707.24	43,333.06	—	—	498.62	—
County Attorneys' Salaries....	—	—	29,800.00	—	—	29,800.00	29,301.38	—	—	498.62	—
Inheritance Tax Division.....	—	—	19,500.00	—	952.00	20,452.00	20,553.49	—	521.00	419.51	—
Digest of Opinions of Law	—	—	—	—	—	—	—	—	—	—	—
Courts.....	—	8,134.67	—	—	—	8,134.67	4,162.55	—	55.00	—	4,027.12
Audit Department	—	—	50,500.00	5,200.00	101.20	55,801.20	60,640.53	—	5,169.00	329.67	—
Banks and Banking Dept.	—	—	69,920.00	1,500.00	—	71,420.00	76,679.87	—	5,304.20	44.33	—
Bond Interest—War Bonds.....	—	—	20,250.00	—	2,164.32	22,414.32	5,000.00	—	—	17,414.32	—
Bond Retirement—War Bonds	—	—	100,000.00	—	—	100,000.00	50,000.00	—	—	50,000.00	—
Boxing Commission.....	—	—	4,500.00	—	—	4,500.00	4,392.38	—	94.00	201.62	—
Charitable Institutions:											
Bangor Anti-Tuberculosis Association	—	—	3,000.00	—	—	3,000.00	3,000.00	—	—	—	—
Children Aid Society.....	—	—	1,000.00	—	—	1,000.00	1,000.00	—	—	—	—
Eastern Me. Orphans' Home.....	—	—	1,000.00	—	—	1,000.00	605.91	—	—	394.09	—
Good Samaritan Home.....	—	—	4,000.00	—	—	4,000.00	3,990.35	—	—	9.65	—
Healey Asylum.....	—	—	3,000.00	—	—	3,000.00	3,000.00	—	—	—	—
Home for Aged Women, Belfast	—	—	500.00	—	—	500.00	500.00	—	—	—	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Charitable Institutions—Cont.											
Me. Children's Home Society	—	—	\$3,000.00	—	—	\$3,000.00	\$3,000.00	—	—	—	—
Maine Institute for the Blind	—	—	10,000.00	—	—	10,000.00	8,657.50	—	—	\$1,342.50	—
Opportunity Farm.....	—	—	1,000.00	—	—	1,000.00	1,000.00	—	—	—	—
St. Joseph's Orphanage.....	—	—	3,800.00	—	—	3,800.00	3,752.74	—	—	47.26	—
St. Elizabeth's Orphan Asylum	—	—	1,000.00	—	—	1,000.00	1,000.00	—	—	—	—
St. Louis School & Home for Boys.....	—	—	1,100.00	—	—	1,100.00	364.24	—	—	735.76	—
Temporary Home for Women & Children.....	—	—	4,920.00	—	—	4,920.00	971.25	—	—	3,948.75	—
York Co. Children's Aid Soc.	—	—	1,000.00	—	—	1,000.00	938.68	—	—	61.32	—
Development Commission.....	—	\$31,151.22	200,000.00	—	\$201.60	231,352.82	220,042.66	—	\$1,312.00	—	\$12,622.16
Education Department:											
Departmental Operations....	\$1,121.87	—	95,000.00	\$12,763.00	112.94	108,997.81	116,298.13	\$991.92	8,292.24	—	—
Aid to Academies.....	—	—	120,000.00	—	—	120,000.00	120,000.00	—	—	—	—
Farmington Normal School..	1,925.21	—	69,949.00	—	104,636.26	176,510.47	196,436.78	1,925.21	21,851.52	—	—
Gorham Normal School.....	6,186.36	344.25	68,568.00	—	101,029.66	175,439.77	184,064.86	6,186.36	14,811.45	—	—
Machias Normal School.....	3,520.31	—	33,387.00	—	30,583.32	67,490.63	54,667.18	1,483.87	6,829.59	3,624.99	875.00
Madawaska Training School.	184.56	4,700.00	38,240.00	—	26,684.90	69,809.46	73,357.72	184.56	4,954.00	1,221.18	—
Presque Isle Normal School.	—	—	—	—	19,501.34	19,501.34	38,208.64	—	18,707.30	—	—
Farmington Normal School Reserve.....	—	11,695.46	1,500.00	—	—	13,195.46	8,281.29	—	—	—	4,914.17
Gorham Normal Sch. Reserve	—	16,818.74	1,500.00	—	—	18,318.74	829.00	—	3,658.99	—	21,148.73
Machias Normal Sch. Reserve	—	3,565.32	1,000.00	—	—	4,565.32	—	—	162.63	—	4,727.95
Madawaska Training School Reserve.....	—	6,116.29	1,000.00	—	1,986.93	9,103.22	—	—	—	—	9,103.22
Presque Isle Normal School Reserve.....	—	27,088.35	—	—	3,932.39	31,020.74	3,515.00	—	15,863.30	—	11,642.44
Schooling Children in Un-organized Territory.....	—	—	105,000.00	29,218.00	1,614.19	135,832.19	170,421.42	—	55,589.23	—	21,000.00
Supt. of Towns comprising School Unions.....	—	—	164,320.00	925.00	—	165,245.00	163,494.48	—	1,750.52	—	—
Vocational Education—State	—	—	46,972.00	8,627.00	9,527.33	65,126.33	46,126.64	—	15,240.67	3,759.02	—
Vocational Training.....	—	112,461.98	—	—	42,017.75	154,479.73	110,255.65	—	41,919.88	138.68	2,165.52
Vocational Rehabilitation.....	—	3,792.36	35,000.00	—	75,574.59	114,366.95	111,086.27	—	3,280.68	—	—
Education of Orphans of Vets	—	—	1,200.00	—	—	1,200.00	—	—	—	1,200.00	—
Industrial Education.....	—	—	129,600.00	—	—	129,600.00	134,011.85	—	4,411.85	—	—
School Lunches—State.....	—	—	—	15,000.00	—	15,000.00	11,002.78	—	—	3,997.22	—
Physical Education Subsidies	—	—	40,000.00	—	—	40,000.00	34,236.67	—	2,417.87	—	3,345.46
Pensions for Retired Teachers	532.50	—	321,600.00	—	95,531.00	417,663.50	386,838.12	532.50	30,292.88	—	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Education Department—Cont.											
Equalization of Educational Opportunities	—	—	\$470,000.00	—	\$16,817.35	\$486,817.35	\$474,513.86	—	—	\$12,303.49	—
Special Educ. of Physically Handicapped	—	—	10,000.00	—	—	10,000.00	7,312.00	—	\$2,654.83	33.17	—
Board of Approval Institutions Offering Specialized Training	—	—	5,000.00	—	—	5,000.00	307.38	—	—	4,692.62	—
Secondary Education for Island Children	—	—	5,000.00	—	—	5,000.00	840.50	—	4,159.50	—	—
Subsidies to Cities and Towns	—	—	—	—	11,813.31	26,287.06	2,182.21	—	—	—	\$24,104.85
Plans and Surveys	—	\$14,473.75	—	—	—	160,000.00	191,742.77	—	31,742.77	—	—
Tuition	—	—	160,000.00	—	—	2,039,000.00	2,041,815.19	—	2,815.19	—	—
Teaching Positions	—	—	2,039,000.00	—	—	500,000.00	500,997.00	—	997.00	—	—
School Census	—	—	500,000.00	—	—	135,000.00	151,641.79	—	16,641.79	—	—
Conveyance	—	—	135,000.00	—	—	1,500.00	872.20	—	329.24	298.56	—
Temporary Residents	—	—	1,500.00	—	—	1,000.00	—	—	—	1,000.00	—
Emergency Municipal Finance Board	—	—	1,000.00	—	—	692,000.00	—	—	632,523.20	59,476.80	—
Emergency Payroll Fund	—	—	692,000.00	—	—	—	—	—	—	—	—
Executive Department:											
Departmental Operations	\$4,054.00	—	33,145.00	—	—	37,199.00	33,573.40	\$3,054.00	2,708.00	2,929.60	350.00
Council	—	—	12,400.00	\$3,930.83	—	16,330.83	16,275.26	—	—	55.57	—
Governor's Expense Account	—	—	10,000.00	—	—	10,000.00	10,000.00	—	—	—	—
Outside Audit	—	—	—	15,840.03	—	15,840.03	15,840.03	—	—	—	—
Blaine House	621.96	10,546.96	11,585.00	—	—	22,753.92	16,352.95	258.96	2,030.00	14.10	8,157.91
N. E. Governors Freight Rate Committee	—	—	—	1,400.00	—	1,400.00	1,400.00	—	—	—	—
Payments from Contingent Account	—	—	—	9.38	—	9.38	9.38	—	—	—	—
Finance Commissioner & Budget Officer	675.00	—	24,550.00	—	—	25,225.00	20,026.26	675.00	2.15	4,521.59	—
Fish and Game Department:											
Departmental Operations	—	495,529.15	200,000.00	—	793,149.21	1,488,678.36	1,068,940.07	—	12,744.94	—	432,483.23
Search for Lost Persons	—	—	1,500.00	—	—	1,500.00	1,447.03	—	—	52.97	—
Forestry Department:											
Departmental Operations	219.09	—	10,600.00	—	58.98	10,878.07	10,926.68	219.09	843.00	575.30	—
Administration of Public Lands	—	—	1,000.00	—	—	1,000.00	481.15	—	—	518.85	—
Aid to Towns—Forest Fires	—	16,435.91	25,000.00	—	—	41,435.91	26,900.89	—	—	—	14,535.02
State Forest Nursery	—	—	550.00	—	657.54	1,207.54	1,160.08	—	—	47.46	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Forestry Department—Cont.											
Control of W. P. B. Rust....	—	—	\$6,700.00	—	—	\$6,700.00	\$6,288.02	—	\$244.00	\$655.98	—
General Forestry Purposes....	—	—	31,000.00	\$7,382.92	\$23,206.58	61,589.50	69,153.05	—	8,028.00	64.45	\$400.00
Entomology.....	—	—	27,322.00	—	—	27,322.00	27,354.69	—	2,722.00	2,689.31	—
G.A.R. Department of Maine..	—	—	1,500.00	—	—	1,500.00	1,500.00	—	—	—	—
Health & Welfare Department:											
Bureau of Health.....	\$3,723.61	\$7,753.82	209,400.00	—	39,014.25	259,891.68	287,835.11	\$1,235.95	40,512.46	2,728.20	8,604.88
General Administration—											
Welfare.....	7,480.09	2,298.78	558,020.00	3,000.00	242,912.29	813,711.16	746,634.13	7,111.81	18,540.44	19,424.10	22,000.68
Reserve for Contingencies....	—	—	500,000.00	—	—	500,000.00	—	—	500,000.00	—	—
Aid to the Blind.....	—	7,527.00	150,000.00	—	173,875.00	331,402.00	304,844.00	—	10,000.00	3,635.50	12,922.50
Aid to Dependent Children..	—	—	502,000.00	—	1,026,416.74	1,528,416.74	1,796,419.00	—	279,802.96	5,420.94	6,379.76
Board and Care of Neglected Children.....	—	—	529,900.00	—	—	529,900.00	647,613.91	—	121,910.95	—	4,197.04
Burials of Soldiers, Sailors and their Widows.....	—	—	1,000.00	—	—	1,000.00	—	—	—	1,000.00	—
Education of the Blind.....	—	—	25,000.00	—	—	25,000.00	23,726.73	—	1,213.97	59.30	—
Examination and Commitment of Insane.....	—	—	500.00	—	—	500.00	386.20	—	—	113.80	—
Aid to Public and Private Hospitals.....	—	—	288,000.00	—	—	288,000.00	288,000.00	—	—	—	—
General Relief.....	20,000.00	—	400,000.00	—	786.68	420,786.68	421,652.35	20,000.00	76,457.67	—	55,592.00
Jefferson Camp.....	2,864.89	—	60,000.00	—	8,068.32	70,933.21	69,143.40	2,864.89	1,166.00	90.92	—
Passamaquoddy Tribe of Indians.....	—	—	60,000.00	—	2,755.85	62,755.85	79,785.15	—	17,029.30	—	—
Penobscot Tribe of Indians..	—	—	47,200.00	—	1,146.96	48,346.96	56,388.18	—	8,575.00	533.78	—
Penobscot Tribe—Indian Island Ferry.....	—	5,000.00	—	—	—	5,000.00	700.75	—	—	—	4,299.25
Pensions—Special.....	—	—	68,000.00	—	—	68,000.00	56,070.14	—	3,139.93	3,789.93	—
Rehabilitation of the Blind..	—	3,239.10	5,000.00	—	2,482.24	10,721.34	6,866.57	—	3,128.77	692.23	33.77
Services for the Blind.....	—	—	7,745.00	—	—	7,745.00	7,139.07	—	—	605.93	—
Support of Dependent of Soldiers and Sailors.....	—	—	38,000.00	—	—	38,000.00	31,831.51	—	6,168.49	—	—
World War Relief.....	—	—	125,000.00	—	—	125,000.00	307,388.21	—	188,660.00	6,271.79	—
Old Age Assistance.....	1,321.00	—	2,699,000.00	—	3,501,609.07	6,201,930.07	5,969,536.43	—	87,252.00	3,628.05	141,513.59
Old Age Assistance—Burials.	—	—	65,000.00	—	—	65,000.00	52,274.26	—	12,725.74	—	—
Historian, State.....	—	717.52	500.00	—	—	1,217.52	—	—	—	—	1,217.52
Industrial Accident Commission	—	—	64,300.00	—	—	64,300.00	64,068.65	—	2,815.00	3,046.35	—
Institutional Service:											
Emergency Tuberc. Service..	—	—	51,000.00	—	—	51,000.00	24,082.51	—	20,000.00	6,917.49	—
Departmental Operations....	2,378.65	—	18,659.00	—	—	21,037.65	20,185.72	2,149.20	1,538.12	240.85	—

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GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Institutional Service—Cont.											
Parole Board	—	—	\$15,813.00	—	—	\$15,813.00	\$18,178.58	—	\$2,365.58	—	—
Augusta State Hospital	\$18,216.42	—	727,085.00	\$14,000.00	\$17,285.08	776,586.50	823,894.79	\$17,886.26	70,674.91	\$330.16	\$5,150.20
Bangor State Hospital	—	—	592,458.00	5,500.00	4,754.89	602,712.89	665,025.79	—	62,312.90	—	—
Boys, State School for	4,083.38	\$3,782.00	135,822.00	—	12,289.15	155,976.53	153,368.61	4,083.38	9,102.67	502.31	7,124.90
Central Maine Sanatorium	2,445.30	—	276,772.00	—	8,431.81	287,649.11	323,367.08	1,460.11	38,163.27	985.19	—
Deaf, Maine School for	1,498.00	—	64,785.00	—	5,552.88	71,835.88	73,370.28	1,344.50	3,916.40	153.50	684.00
Girls, State School for	9,564.22	—	140,400.00	—	2,722.42	152,686.64	155,687.43	9,564.22	12,565.01	—	—
Men's Reformatory	331.10	—	108,035.00	—	7,521.38	115,887.48	125,625.38	331.10	10,069.00	—	—
Military & Naval Children's Home	—	—	36,056.00	—	272.46	36,328.46	49,780.47	—	13,452.01	—	—
Northern Maine Sanatorium	2,874.28	—	158,896.00	3,000.00	3,221.47	167,991.75	175,385.53	2,874.28	13,218.06	—	3,000.00
Pownal State School	5,844.62	—	553,103.00	5,500.00	1,922.47	566,370.09	606,431.12	2,114.47	45,905.65	3,730.15	—
Prison, Maine State	—	30,000.00	227,026.00	—	43,285.79	300,311.79	312,887.02	—	14,517.40	—	1,942.17
Western Maine Sanatorium	—	—	182,378.00	—	12,591.71	194,969.71	213,008.05	—	18,038.34	—	—
Women's Reformatory	4,222.78	7,000.00	128,502.00	—	5,820.35	145,545.13	144,073.63	3,992.77	9,724.28	203.01	7,000.00
Insurance Department	852.17	—	22,150.00	—	—	23,002.17	22,610.79	852.17	746.00	285.21	—
Interstate Co-operation, Commission for	—	—	2,000.00	—	—	2,000.00	2,000.00	—	—	—	—
Labor and Industry Department	—	—	29,000.00	869.95	—	29,869.95	32,170.95	—	2,501.00	—	200.00
Legislative:											
Legislative Expense	—	—	336,000.00	38,802.12	—	374,802.12	374,802.12	—	—	—	—
Committee to Study Lands Reserved	—	2,018.14	—	—	—	2,018.14	66.50	—	—	1,951.64	—
Research Committee	—	—	5,000.00	—	—	5,000.00	1,547.55	—	—	2,687.94	764.51
Recess Committee to Study Pension Laws	—	4,786.01	—	—	—	4,786.01	3,395.94	—	—	1,390.07	—
Committee to Study Atlantic Salmon	—	3,635.97	—	—	—	3,635.97	3,124.29	—	—	511.68	—
Committee on Tech. & Voc. Institutes	—	4,655.83	—	—	—	4,655.83	—	—	—	4,655.83	—
Committee to Study Forest Lands	—	—	—	250.00	116.24	250.00	135.84	—	—	114.16	—
Library, Maine State	2,529.07	—	56,570.00	100.00	—	59,315.31	58,639.39	2,264.96	2,813.00	112.00	1,111.96
Liquor Commission	—	—	—	—	1,111,852.18	1,111,852.18	1,111,852.18	—	—	—	—
Maine Maritime Academy	—	—	101,769.16	25,000.00	—	126,769.16	126,769.16	—	—	—	—
Miscellaneous Resolves:											
George Johnson	—	413.23	—	—	—	413.23	360.00	—	—	—	53.23
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	—	1,754.90	—	—	—	1,754.90	2,957.01	—	1,202.11	—	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Miscellaneous Resolves—Cont.											
Knox Memorial Ass'n.	—	—	\$1,000.00	—	—	\$1,000.00	\$1,000.00	—	—	—	—
Penobscot Tribe of Indians—											
Vault.	—	\$1,000.00	—	—	—	1,000.00	—	—	—	—	\$1,000.00
Fish Way at Aroostook Falls	—	1,000.00	—	—	—	1,000.00	825.00	—	—	\$175.00	—
Park Commission:											
Departmental Operations.	\$1,089.08	—	18,500.00	—	\$2,789.20	22,378.28	20,526.84	\$1,070.79	\$606.67	37.32	1,350.00
Military Forts and Reservations.	508.29	—	11,984.00	—	1,417.56	13,909.85	2,450.80	508.29	10,841.09	109.67	—
Improvement of Ft. Knox Reservation.	—	654.37	—	—	—	654.37	654.37	—	—	—	—
Land Use Areas.	—	—	—	—	6,958.17	6,958.17	18,968.89	—	13,099.42	—	1,088.70
Park Commission—Baxter											
State.	—	—	4,525.00	\$2,000.00	1,668.93	8,193.93	8,392.80	—	338.00	139.13	—
Personnel, Bureau of.	120.75	—	17,400.00	—	500.00	18,020.75	19,030.39	109.35	1,410.00	291.01	—
Police, State:											
Departmental Operations.	—	—	46,903.00	—	—	46,903.00	49,294.62	—	4,393.00	2,001.38	—
Fingerprinting of School Children.	—	—	10,000.00	—	—	10,000.00	10,563.64	—	1,222.00	658.36	—
Public Buildings, Supt. of:											
Departmental Operations.	21,428.89	—	143,500.00	10,350.00	4,971.00	180,249.89	168,388.16	19,660.97	14,970.00	1,767.92	5,402.84
Staff House.	—	—	—	—	780.00	780.00	747.93	—	—	32.07	—
Public Utilities Commission:											
Departmental Operations.	—	—	69,340.00	7,550.00	1,258.25	78,148.25	82,171.72	—	4,032.00	8.53	—
Topographical Mapping.	—	3,771.20	3,500.00	—	—	7,271.20	6,270.39	—	—	—	1,000.81
Purchases, Bureau of:											
Departmental Operations.	361.27	—	23,300.00	468.00	—	24,129.27	26,237.77	361.27	2,469.77	—	—
Central Mailing Room.	—	—	7,725.00	1,628.00	—	9,353.00	10,770.94	—	1,417.94	—	—
Division of Public Printing.	—	—	9,585.00	2,078.00	—	11,663.00	13,214.24	—	1,551.24	—	—
Racing Commission.	—	—	12,000.00	4,570.00	—	16,570.00	16,659.72	—	97.00	7.28	—
Revisor of Statutes.	—	—	10,042.00	160.00	—	10,202.00	10,775.01	—	582.00	8.99	—
Sanitary Water Board.	—	—	13,000.00	500.00	50.00	13,550.00	11,616.71	—	728.00	2,661.29	—
Sea and Shore Fisheries:											
Departmental Operations.	—	18,228.54	122,800.00	6,500.00	70.00	147,598.54	145,173.22	—	6,076.95	4,002.27	4,500.00
Const. of Lobster Rearing Station.	—	27,039.43	—	—	—	27,039.43	—	—	—	—	27,039.43
Secretary of State:											
Departmental Operations.	—	—	17,600.00	13.52	—	17,613.52	18,228.28	—	614.76	—	—
Election Division.	—	—	24,000.00	4,100.00	—	28,100.00	28,700.13	—	600.13	—	—
Supreme Judicial and Superior Courts.	—	—	240,924.00	—	—	240,924.00	225,180.45	—	2,031.00	17,774.55	—

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GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Taxation, Bureau of:											
Departmental Operations.....	\$2,496.81	—	\$76,100.00	—	\$7,016.46	\$85,613.27	\$89,075.59	\$2,230.20	\$7,299.11	\$1,606.59	—
Assistance to Local Assessors.....	—	—	10,000.00	—	12.00	10,012.00	9,959.08	—	—	52.92	—
Cigarette Tax Division.....	12.50	—	41,230.00	—	—	41,242.50	41,807.35	12.50	—	577.35	—
Treasurer of State:											
Departmental Operations.....	—	—	31,150.00	\$3,700.00	95.00	34,945.00	32,026.70	—	932.00	150.00	\$3,700.00
Railroad & Telegraph Tax Refund.....	—	—	—	—	99,950.60	99,950.60	99,950.60	—	—	—	—
Unemployment Compensation Commission:											
Maine State Employment Service.....	—	—	20,000.00	—	—	20,000.00	—	—	—	20,000.00	—
Uniform Legislation, Commission of.....	—	—	350.00	136.05	—	486.05	486.05	—	—	—	—
University of Maine.....	—	—	707,077.00	—	—	707,077.00	707,077.00	—	—	—	—
Additional Vet. Facilities.....	—	—	250,000.00	—	—	250,000.00	250,000.00	—	—	—	—
War Veterans Service.....	1,326.20	—	—	6,800.00	—	8,126.20	38,019.75	1,295.20	31,968.00	747.25	32.00
	\$153,936.15	\$977,564.08	\$19,460,983.16	\$252,179.04	\$7,765,502.91	\$28,610,165.34	\$27,126,531.00	\$132,869.53	\$2,120.00	\$341,269.97	\$1,007,374.84
Contributions and Transfers											
Employees Retirement System:											
Pension Fund.....	\$ —	\$ —	\$230,732.00	\$ —	\$ —	\$230,732.00	\$226,073.00	\$ —	\$ —	\$4,659.00	\$ —
Expense Fund.....	—	39.04	10,500.00	416.00	—	10,955.04	12,930.00	—	\$2,120.00	145.04	—
Maine Teachers Retirement Ass'n.....	—	—	219,300.00	—	—	219,300.00	219,300.00	—	—	—	—
Interest on Trust Funds:											
Schools and Academies.....	—	—	440.00	—	—	440.00	390.00	—	—	50.00	—
Lands Reserved for Public Uses.....	—	—	27,093.00	8,903.83	—	35,996.83	35,996.83	—	—	—	—
Augusta State Hospital & Univ. of Maine.....	—	—	5,165.00	1,088.50	—	6,253.50	6,253.50	—	—	—	—
Jordan Forestry Fund.....	—	—	—	155.25	—	155.25	155.25	—	—	—	—
Total.....	—	39.04	493,230.00	10,563.58	—	503,832.62	501,098.58	—	2,120.00	4,854.04	—

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Appropriations from Unappropriated Surplus											
Maine Post War Public Works Reserve Adm.	—	\$25,515.13	—	—	—	\$25,515.13	—	—	—	\$15,515.13	\$10,000.00
Central Maine Sanatorium—Laundry	—	15,000.00	—	—	—	15,000.00	—	—	—	—	15,000.00
Pownal State School—Emp. Bldg.	—	318.66	—	—	—	318.66	\$120.00	—	—	198.66	—
Pownal State School—New Construction	—	407,762.47	—	—	—	407,762.47	6,041.10	—	—	—	401,721.37
Fish & Game Dept.—Hatchery Const.	—	140,521.12	—	—	—	140,521.12	140,521.12	—	—	—	—
Agriculture Dept.—Eradication of Bangs Disease	—	122,707.27	—	—	—	122,707.27	16,264.61	—	—	—	106,442.66
Reformatory for Women—Land & Bldg.	—	500.00	—	—	—	500.00	—	—	—	500.00	—
Bangor State Hospital—Const.	—	663,026.15	—	—	—	663,026.15	—	—	—	—	663,026.15
State School for Girls—Heating Plant.	—	85,000.00	—	—	—	85,000.00	—	—	—	—	85,000.00
Removal of Floating Islands—Corundell Lake	—	2,000.00	—	—	—	2,000.00	2,000.00	—	—	—	—
Prison—Purchase of Land	—	619.62	—	—	—	619.62	—	—	—	619.62	—
Maintenance & Development of Parks	—	39,234.26	—	—	—	39,234.26	29,153.93	—	—	—	10,080.33
Augusta State Hospital—Const.	—	346,703.33	—	—	—	346,703.33	—	—	—	—	346,703.33
University of Maine—Mill Tax Deficiency	—	429,176.00	—	—	—	429,176.00	429,176.00	—	—	—	—
Training by Normal Schools	—	—	\$30,000.00	—	—	30,000.00	20,172.79	—	—	9,827.21	—
Promotion of New Industries	—	—	25,000.00	—	—	25,000.00	7,308.55	—	—	—	17,691.45
Total from Unappropriated Surplus		2,278,084.01	55,000.00			2,333,084.01	650,758.10			*26,660.62	1,655,665.29

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GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1947

Exhibit E

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-1946 Encumbrances	Unencumbered					Current Year	1945-1946 Encumbrances Liquidated		Lapsed to Surplus	Carried Forward (Sch. E1)
Maine Postwar Public Works Reserve											
Ricker Classical Institute....	—	—	\$50,000.00	—	—	\$50,000.00	\$50,000.00	—	—	—	—
University of Maine.....	—	—	1,000,000.00	—	—	1,000,000.00	1,000,000.00	—	—	—	—
Total			1,050,000.00			1,050,000.00	1,050,000.00				
Emergency War Fund											
Farm Labor.....	—	\$4,566.21	—	—	—	4,566.21	—	—	—	\$4,566.21	—
State Nutrition Committee...	—	—	—	\$173.16	—	173.16	173.16	—	—	—	—
Community Canning Centers	—	1,095.39	—	—	\$19.61	1,115.00	—	—	—	1,115.00	—
Maine State Apprenticeship.	—	404.57	—	—	700.00	1,104.57	148.93	—	—	—	\$955.64
Total Emergency War Fund		6,066.17		173.16	719.61	6,958.94	322.09			5,681.21	955.64
Total—General Fund ...	153,936.15	3,261,753.30	21,059,213.16	262,915.78	7,766,222.52	32,504,040.91	29,328,709.77	132,869.53		378,465.84	2,663,995.77

Lapsed to Post War Reserve	\$15,515.13
Lapsed to Surplus	11,145.49
	\$26,660.62

HIGHWAY FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1947

Exhibit E

	Balance Brought Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1945-46 Encumbrances	Unencumbered	By Legislature	Increase by Highway Commission			Current Year	1945-46 Encumbrances Liquidated		Lapsed	Carried (Sch. E1)
Highway Department:											
Administration	\$ —	\$ —	\$178,740.00	\$30,000.00	\$2,234.65	\$210,974.65	\$253,068.11	\$ —	\$53,387.60	\$11,294.14	\$ —
Betterment of State and State Aid Highways	—	—	—	—	—	—	26,772.40	—	150,000.00	—	123,227.60
Bonds, Interest on	—	—	441,428.00	—	—	441,428.00	441,428.00	—	—	—	—
Bonds, Retirement	—	—	1,729,000.00	—	—	1,729,000.00	1,729,000.00	—	—	—	—
Bridge Loan Fund	—	545,350.91	450,000.00	—	277,207.26	1,272,558.17	471,448.28	—	70,309.15	—	871,419.04
Compensation for Injuries	—	—	50,000.00	3,000.00	—	53,000.00	50,905.88	—	—	2,094.12	—
Construction & Reconstruction of State Highways	—	69,514.29	—	—	—	69,514.29	22,844.91	—	2,835.54	—	43,833.84
Federal Defense Access Roads	—	81.14	—	—	—	81.14	.78	—	—	—	80.36
Federal Grade Crossings	—	98,582.58	—	—	110,279.00	208,861.58	94,407.54	—	—	—	114,454.04
Federal Secondary Roads	—	134,876.17	—	1,000,000.00	480,575.11	1,615,451.28	1,116,675.41	—	52,000.00	—	446,775.87
First Surface Treatment	—	65,851.27	—	—	—	65,851.27	11,090.60	—	—	—	54,760.67
Highway Loan Fund	—	578,827.45	—	1,472,298.00	1,100,684.86	3,151,810.31	1,926,199.60	—	86,232.46	—	1,139,378.25
Highway Planning Survey	—	42,822.37	16,000.00	—	26,998.30	85,820.67	62,415.75	—	—	—	23,404.92
Improved State and State Aid Highways	—	668,518.67	870,000.00	—	58,470.95	1,596,989.60	845,543.68	—	63,548.32	25,000.00	662,897.60
Maintenance of Bridges	—	125,291.13	209,000.00	—	4,172.20	329,463.33	279,157.64	—	—	—	50,305.79
Maintenance and Betterments State and State Aid Roads	—	—	4,000,000.00	450,000.00	423,906.00	4,873,906.00	4,847,301.92	—	4,726.85	31,330.93	—
Post War Surveys	—	44,220.17	—	—	5,759.84	38,460.33	21,914.27	—	102,500.00	—	42,125.40
Removal of Snow from Highways	—	—	1,200,000.00	510,534.78	126,289.66	1,836,824.44	1,836,824.44	—	—	—	—
Special Resolves	—	280,472.32	159,978.00	6,187.68	—	448,638.00	165,184.26	—	81,174.71	—	200,279.03
Unimproved Roads	—	115,394.67	200,000.00	—	—	315,394.67	233,695.51	—	—	—	81,699.16
State Aid Reconstruction	—	1,222.50	—	—	2,020.16	3,242.66	55,592.69	—	72,297.71	—	19,947.68
Secondary Reconstruction Fund	—	229,390.57	350,000.00	—	549.19	570,939.76	204,777.01	—	114,042.68	—	252,120.07
Contributions and Transfers to Other Funds	—	—	148,435.00	8,436.21	—	156,871.21	—	—	156,871.21	—	—
Gasoline Tax Division—Adm Police, State—Administration	39,664.94	—	21,550.00	—	—	21,550.00	21,183.73	—	157.36	—	523.63
Construction of Barracks	—	21,183.34	422,123.00	40,445.00	7,737.21	509,970.15	455,248.66	36,025.94	683.14	18,012.41	—
Public Buildings—Supt. of											
Maintenance—Police Hdqr. Building	—	—	6,110.00	500.00	—	6,610.00	6,663.72	—	53.72	—	—
Motor Vehicle Building	595.00	—	9,250.00	750.00	—	10,595.00	9,934.85	594.16	53.72	12.27	—
Secretary of State—Motor Vehicle Division	3,315.63	—	217,000.00	66,500.00	14,096.00	300,911.63	300,911.94	3,315.63	3,629.39	313.45	—
Toll Bridges:											
Richmond-Dresden Bridge	—	—	—	—	—	—	3,180.00	—	3,180.00	—	—
Employees' Retirement System											
	—	—	—	—	—	—	96,500.00	—	96,500.00	—	—
Total Highway Fund	\$43,575.57	\$2,924,159.19	\$10,669,614.00	\$3,588,651.67	\$2,640,980.39	\$19,866,980.82	\$15,592,461.39	\$39,935.73		\$88,589.95	\$4,146,002.75

of

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1947

Exhibit E

	Balance Brought Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
		Unencumbered					Current Year				Carried Sch. E-1
Aeronautic Fund		\$58,475.42			\$51,148.35	\$109,623.77	\$30,593.27		\$3,309.14		\$75,721.36
Department of Agriculture:											
Blueberry Inspection.....					2,378.02	2,378.02	2,378.02				
Suppression of European Corn Borer.....		462.49			12,054.26	12,516.75	11,512.65		77.20		926.90
Sardine Inspection.....		5,867.74			61,284.02	67,151.76	47,634.90				19,516.86
Shipping Point Inspection.....		62,905.40			284,947.79	347,853.19	244,786.79				103,066.40
Certified Seed.....		24,056.91			127,551.39	151,608.30	122,741.39				28,866.91
Maine Apple Tree Pool.....					9,973.86	9,973.86	9,973.86				
Blueberry Research.....		852.24			13,968.10	14,820.34	14,820.34				
Seed Potato Program.....		30,288.94			11,259.50	41,548.44	30,962.08				10,586.36
Department of Audit—Municipal Division		8,089.34			57,536.86	65,626.20	55,040.94				10,585.26
Department of Education:											
George M. Briggs Fund.....		7,973.81			3,018.67	10,992.48					10,992.48
Federal M. & R.—Gorham Teachers College.....		2,800.00			3,400.00	6,200.00	6,250.53		50.53		
Federal M. & R.—Farming- ton Teachers College.....		2,851.00			399.00	3,250.00	3,250.00				
Federal Vocational Ed.— Smith-Hughes Act.....		48,319.51			46,653.47	94,972.98	46,880.00				48,092.98
Federal Vocational Ed.— George-Deen Act.....		99,082.68			85,359.45	184,442.13	85,034.71				99,407.42
Vocational Ed.—N. Y. A. Federal Vocational Ed.— Training Defense Workers Federal Vocational Ed.— Training War Production Workers.....		4,560.46			542.97	5,103.43	157.64				4,945.79
Federal—School Lunches.....		19.26				19.26					19.26
Examining Boards:					315,001.96	315,001.96	297,891.34				17,110.62
Board of Accountancy.....		122.48			150.00	272.48	138.36				134.12
Bar Examiners.....					570.00	570.00	678.32		108.32		
Chiropractors.....		392.87			856.00	1,248.87	819.79				429.08
Dental Examiners.....		805.68			1,421.00	2,226.68	1,410.61				816.07
Embalming Examiners.....		13,963.03			1,838.00	15,801.03	1,179.78				14,621.25
Registry of Medicine.....		11,232.19			3,479.50	14,711.69	1,747.73				12,963.96
Registration of Nurses.....		32,019.73			10,239.50	42,259.23	8,921.10				33,338.13
Optometry.....		740.35			940.00	1,680.35	1,272.17				408.18
Osteopathy.....		2,630.86			738.00	3,368.86	972.45				2,396.41
Commis. of Pharmacy.....		9,718.16			3,248.50	12,966.66	3,279.31				9,687.35
Veterinary Examiners.....		383.89			186.00	569.89	169.38				400.51
Podiatry.....		3,626.86			452.00	4,078.86	160.76				3,918.10
Professional Engineers.....		4,076.26			1,442.00	5,518.26	1,643.20				3,875.06
Architects.....		1,854.52			713.50	2,568.02	316.11				2,251.91

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1947

Exhibit E

	Balance Brought Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
		Unencumbered					Current Year				Carried Sch. E-1
Maine Forestry District—Adm.		\$79,038.16			\$284,244.20	\$363,282.36	\$304,116.23				\$59,166.13
Cooperative For. Fire Towers		569.69			170.00	739.69	504.97				234.72
Development Commission—											
Potato Tax		26,867.63			193,785.04	220,652.67	171,370.99		\$5,574.85		43,706.83
Bureau of Health:											
Sanitary Engineering		17,668.20			36,726.00	54,394.20	36,944.31				17,449.89
Title VI, Public Health Work		9,140.38			106,773.00	115,913.38	103,636.28				12,277.10
Veneral Disease Control		4,087.96			37,527.00	41,614.96	40,835.31				779.65
U. S. Public Health Service		13,812.73			23,774.00	37,586.73	29,372.22				8,214.51
Rapid Treatment Program		2,892.76			8,135.00	11,027.76	8,942.86				2,084.90
U.S. Aid to Crippled Children		6,515.68			81,604.44	88,129.12	50,866.28				37,253.84
Maternal and Child Health		11,363.14			113,065.51	124,428.65	86,579.08				37,849.57
Care of Military Wives		137,264.23			57,604.07	194,868.30	148,660.14				46,208.16
Control Over Plumbing		10,530.73			11,439.01	21,969.74	10,548.74				11,421.00
Regulation of Cosmetics		16,863.81			4,198.50	21,062.31	5,340.98				15,721.33
Sale of Prophylactic Rubber Goods		6,277.19			828.00	7,105.19	200.09				6,905.10
Barbers and Hairdressers		14,146.70			21,868.25	36,014.95	22,346.04				13,668.91
State Plumbing Exam. Bd.		3,689.27			6,110.30	9,799.57	5,320.88				4,478.69
Health and Welfare:											
Child Welfare Service		7,004.64			26,433.17	33,437.81	25,988.13				7,449.68
Indian Township Admin'n.		1,927.00			10,992.29	12,919.29	6,190.50				6,728.79
Insurance Department:											
Examination and Audit of Annual Statements		27,174.66			22,064.55	49,239.21	22,712.08				26,527.13
Examination of Agents and Brokers		6,930.02			3,270.00	10,200.02	5,276.03				4,923.99
Fire Investigation		54,595.12			50,858.98	105,454.10	52,939.04				52,515.06
Milk Control Board		18,765.79			22,647.27	41,413.06	29,040.54				12,372.52
Public Utilities Commission:											
Truck Division		10,440.79			22,202.00	32,642.79	21,719.69				10,923.10
Real Estate Commission		8,181.98			2,614.00	10,795.98	5,875.74				4,920.24
Reed State Park					2,975.00	2,975.00					2,975.00
School for Boys—Health Bldg.		1,125.00				1,125.00	1,125.00				
Unemployment Compensation Comm.:											
Administration		22,351.20			819,416.03	841,767.23	794,732.05				47,035.18
Special Administrative Fund		1,000.00				1,000.00					1,000.00
Military Defense Comm.		664,876.13			916.25	665,792.38	13,541.62				652,250.76
Toll Bridges:											
Deer Isle-Sedgwick		51,233.95			57,065.35	5,831.40	39,864.00				34,032.60
Kennebec Bridge		128,247.09			87,023.48	215,270.57	160,714.77				54,555.80
Richmond-Dresden Bridge		3,619.50			12,408.70	16,028.20	8,076.14				7,952.06
Waldo-Hancock Bridge		85,968.95			91,459.65	177,428.60	81,894.19				95,534.41
Totals		1,789,874.26			3,332,950.71	5,122,824.97	3,327,892.45		\$8,802.34		1,786,130.18
Grand Total	\$197,511.72	\$7,975,786.75	\$31,728,827.16	\$3,851,567.45	\$13,740,153.62	\$57,493,846.70	\$48,249,063.61	\$172,805.26	\$8,802.34	\$467,046.79	\$8,596,128.70

Note Re: Balance carried of \$8,596,128.70, this amount includes \$8,541,572.90 for Departmental Operations and \$54,555.80 for Sinking Fund to Retire Kennebec Bridge Bonds.

STATE TRUST FUNDS
Income and Payments
Year Ended June 30, 1947

Exhibit F

	Balance Undistributed 7/1/46	Net Income for Year	State Appropriations	Total	Income Added to Principal	Income Distributed	Balance Undistributed 6/30/47
Retirement Funds							
Maine Teachers' Retirement Ass'n.....	\$ —	\$ 81,065.01	\$ —	\$ 81,065.01	\$ 81,065.01	\$ —	\$ —
Employees' Retirement System.....	—	47,380.64	—	47,380.64	47,380.64	—	—
Total Retirement Funds.....		128,445.65		128,445.65	128,445.65		
Lands Reserved for Public Uses.....	1,461.86	87,142.90	35,996.83	124,601.59	63,388.49	59,751.24	1,461.86
Permanent School Fund.....	51,833.26	15,015.73	—	66,848.99	—	15,365.73	51,483.26
Other Trust Funds							
Augusta State Hospital.....	590.18	1,599.40	751.06	2,940.64	—	2,350.46	590.18
Baxter State Park Fund.....	—	120.89	—	120.89	120.89	—	—
Central Maine Sanatorium.....	—	52.68	—	52.68	—	52.68	—
Eastern State Normal School.....	37.50	25.00	—	62.50	—	—	62.50
Farmington Teachers' College.....	1,496.62	2,071.67	—	3,568.29	—	1,356.42	2,211.87
Foxcroft Academy.....	—	20.00	40.00	60.00	—	60.00	—
Hebron Academy.....	120.00	20.00	40.00	180.00	—	180.00	—
Houlton Academy.....	—	40.00	80.00	120.00	—	120.00	—
Indigent Deaf, Dumb and Blind.....	60.06	12.00	—	72.06	—	—	72.06
Jordan Forestry Fund.....	73.19	21.56	155.25	250.00	—	250.00	—
Mackworth Island.....	—	268.75	—	268.75	268.75	—	—
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.....	—	177.12	—	177.12	—	177.12	—
Military and Naval Children's Home.....	—	325.62	—	325.62	—	325.62	—
Ministerial and School Funds.....	—	20.52	—	20.52	—	20.52	—
Passamaquoddy Tribe of Indians.....	5,717.57	4,038.94	—	9,756.51	—	4,038.94	5,717.57
Penobscot Tribe of Indians.....	922.94	1,376.90	—	2,299.84	—	1,376.90	922.94
Pownal State School.....	29.53	67.50	—	97.03	—	69.39	27.64
Reid Memorial Park Fund.....	—	80.00	—	80.00	80.00	—	—
State School for Boys.....	—	14.00	—	14.00	—	14.00	—
State School for Girls.....	4.38	226.40	—	230.78	—	226.68	4.10
University of Maine.....	6,170.41	4,419.06	5,502.44	16,091.91	—	9,921.50	6,170.41
Western Maine Sanatorium.....	1,605.87	2,309.30	—	3,915.17	—	2,309.30	1,605.87
Total Other Trust Funds.....	16,828.25	17,427.31	6,798.75	41,054.31	469.64	23,199.53	17,385.14
Reserve Fund.....	878.18	350.00	—	1,228.18	—	—	1,228.18
Grand Totals.....	\$71,001.55	\$248,381.59	\$42,795.58	\$362,178.72	\$192,303.78	\$98,316.50	\$71,558.44

Note: Undistributed Income, 6/30/47:

Income Impounded in Closed Banks	\$2,330.00
Profit on Sales of Securities, Plus Earnings	66,882.01
No Specific Beneficiary Shown by Trust	72.06
Distribution Not Yet Due	2,274.37

\$71,558.44

ANALYSIS OF CHANGE IN STATE TRUST FUNDS—PRINCIPAL

Year Ended June 30, 1947

Exhibit G

	Balance of Principal 7-1-46	Additions During Year		Transfers	Withdrawals (Exhibit G)	Balance at 6-30-47
		Earnings Individuals, & Municipalities (Exhibit G)	State Appropriations			
Retirement Funds						
Maine Teachers' Retirement Association	\$2,855,244.93	\$262,620.81	\$219,300.00	\$7,897.32	\$112,234.14	\$3,217,034.28
Employees' Retirement System	1,760,380.55	638,494.72	349,414.48	7,897.32	395,467.41	2,360,719.66
Total Retirement Funds	\$4,615,625.48	\$901,115.53	\$568,714.48	—	\$507,701.55	\$5,577,753.94
Trust and Guarantee Deposits						
Deorganized Towns	31,889.67	1,171.41	—	—	24,418.83	8,642.25
Guarantee Deposits	734,887.53	135,574.64	—	—	29,602.34	840,859.83
Committed Children	13,644.60	8,532.86	—	—	14,450.72	7,726.74
Industrial Accident—Second Injury	3,000.00	2,400.00	—	—	—	5,400.00
Financial Responsibility Deposits	30,010.00	51,778.83	—	—	36,253.73	45,535.10
Public Administrator's Funds	52,025.93	5,517.48	—	—	2,074.37	55,469.04
Receiver's Funds—Defunct Banks	102,527.86	47,411.05	—	—	5,165.10	144,773.81
State School for Boys	14.19	—	—	—	—	14.19
Total Trust and Guarantee Deposits	967,999.78	252,386.27	—	—	111,965.09	1,108,420.96
Lands Reserved for Public Uses	1,173,125.45	63,388.49	—	—	—	1,236,513.94
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	120.89	—	—	—	432.71
Central Maine Sanatorium	2,012.02	—	—	—	—	2,012.02
Eastern State Normal School	1,000.00	—	—	—	—	1,000.00
Farmington Teachers' College	82,858.69	58.46	—	—	—	82,917.15
Foxcroft Academy	1,000.00	—	—	—	—	1,000.00
Hebron Academy	1,000.00	—	—	—	—	1,000.00
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
Maeworth Island Fund	10,765.00	268.75	—	—	—	11,033.75
Madawaska Training School	5,000.00	—	—	—	—	5,000.00

	Balance of Principal 7-1-46	Additions During Year		Transfers	Withdrawals (Exhibit G)	Balance at 6-30-47
		Earnings Individuals, & Municipalities (Exhibit G)	State Appropriations			
Madison School District No. 2	1,000.00	—	—	—	—	1,000.00
Maine School for the Deaf	7,516.51	2,500.00	—	—	—	10,016.51
Military and Naval Children's Home	17,577.94	—	—	—	—	17,577.94
Ministerial and School Fund	826.50	—	—	—	—	826.50
Passamaquoddy Tribe of Indians	175,123.89	—	—	—	—	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	80.00	—	—	—	1,580.00
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	—	—	—	30.80	99,286.19
Total Other Trust Funds	813,812.39	3,028.10			30.80	816,809.69
Grand Total State Trust Funds— (Exhibit B)	\$8,135,767.58	\$1,219,918.39	\$568,714.48		\$619,697.44	\$9,304,703.01
Unemployment Trust Fund						
Balance of Fund 7-1-46	\$36,971,718.33	—	—	—	—	—
Employers' Contributions, Penalties and Interest	—	\$6,465,131.99	—	—	—	—
Interest Earned on Fund	—	733,791.43	—	—	—	—
Benefits Paid to Unemployed	—	—	—	—	\$4,954,559.89	—
Total Unemployment Trust Fund (Exhibit B)	\$36,971,718.33	\$7,198,923.42			\$4,954,559.89	\$39,216,081.86

ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1947

Exhibit H

ADDITIONS		
Retirement Funds		
Individual Contributions:		
Maine Teachers		\$181,555.80
Employees' Contributions (Employees' Retirement Fund)		
State Employees		378,315.77
Municipal Employees:		
Bar Harbor	\$3,004.15	
Camden	1,345.15	
Cumberland County	6,229.51	
Ellsworth	1,692.09	
Fort Fairfield	1,436.13	
Houlton	2,242.55	
Kittery	972.36	
Kittery Water District	1,105.10	
Millinocket	1,312.31	
Mt. Desert	864.72	
Penobscot County	2,726.89	
Portland	30,200.44	
Presque Isle	1,977.03	
Rockland	1,504.82	
South Portland	7,614.88	64,228.13
Maine Port Authority		1,492.02
Municipal Appropriations (Employees' Retirement Fund)		
Bar Harbor	7,673.00	
Bath Water District	1,895.83	
Camden	1,370.00	
Cumberland County	8,119.00	
Ellsworth	2,442.00	
Fort Fairfield	3,144.00	
Houlton	2,867.00	
Kittery	1,612.00	
Kittery Water District	420.82	
Millinocket	1,518.00	
Mt. Desert	1,889.00	
Penobscot County	4,483.00	
Portland	38,740.18	
Presque Isle	2,162.96	
Rockland	2,718.67	
South Portland	6,562.50	87,617.96
Maine Port Authority		2,231.75
Federal Government (Employees' Retirement Fund)		57,228.45
Income—Less Administrative Expenses:		
Maine Teachers' Retirement Fund	81,065.01	
Employees' Retirement Fund	47,380.64	128,445.65
Total Retirement Funds		
		901,115.53
Trust and Guarantee Deposits		
Additional Deposits		252,386.27
Lands Reserved for Public Uses		
Rent of Lands	\$26,795.49	
Sales of Land, Stumpage and Grass	34,846.35	
Miscellaneous	1,746.65	\$63,388.49
Other Trust Funds		
New Funds Established	2,558.46	
Income Added to Principal	469.64	3,028.10
Total Additions		
		\$1,219,918.39

ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1947

Exhibit H

WITHDRAWALS			
Retirement Funds			
Payments to Withdrawn Members:			
Maine Teachers' Retirement Fund		\$112,234.14	
Employees' Retirement Fund			
State Employees	\$56,462.51		
Municipal Employees	10,718.97	67,181.48	\$179,415.62
Pensions Paid:*			
Retired State Employees		293,096.11	
Retired Municipal Employees:			
Bar Harbor	2,541.41		
Cumberland County	4,501.62		
Ellsworth	751.80		
Fort Fairfield	669.75		
Houlton	169.89		
Millinocket	499.38		
Mt. Desert	190.02		
Penobscot County	496.80		
Portland	22,779.07		
Presque Isle	746.88		
Rockland	477.40		
South Portland	1,365.80	35,189.82	328,285.93
Trust and Guarantee Deposits			
Deposits Returned		111,786.75	
Lapsed to State		178.34	111,965.09
Other Trust Funds			
Reduction of Principal			30.80
Total Withdrawals			\$619,697.44

*Re: Maine Teachers' Retirement Fund

This fund was not subject to pension payments during the 1946-47 year. Pensions to retired teachers, amounting to \$384,821.26, were paid from the Education Department Appropriations during that period.

SCHEDULE OF CASH

As of June 30, 1947

Schedule B-1

Name of Bank	Total	Demand Deposits	Time Deposits
Androscoggin County Savings Bank	\$11,583.12	—	\$11,583.12
Aroostook Trust Company	68,669.21	\$68,669.21	—
Ashland Trust Company	15,000.00	15,000.00	—
Auburn Savings Bank	2,135.40	—	2,135.40
Augusta Savings Bank	35,130.12	—	35,130.12
Bangor Savings Bank	7,197.49	—	7,197.49
Bar Harbor Banking & Trust Co. and Branches	82,223.97	82,223.97	—
Bath National Bank	34,862.80	34,862.80	—
Bath Savings Institution	11,249.86	—	11,249.86
Bath Trust Co.	54,819.65	54,819.65	—
Brewer Savings Bank	19,733.66	—	19,733.66
Brunswick Savings Institution	25,640.04	—	25,640.04
Camden National Bank	29,813.34	29,813.34	—
Canal National Bank	54,499.64	54,499.64	—
Caseo Bank and Trust Co. and Branches	294,157.54	294,157.54	—
Community Trust Co. and Branches	63,351.54	63,351.54	—
Depositors Trust Co. and Branches	3,117,159.42	3,100,929.05	16,230.37
Eastern Trust and Banking Co. and Branches	261,567.97	261,567.97	—
Federal Trust Company	169,028.25	97,934.04	71,094.21
First Auburn Trust Co. and Branches	122,882.38	122,882.38	—
First National Bank—Bar Harbor	47,782.78	47,782.78	—
Bath	35,591.43	33,020.00	2,571.43
Belfast	58,640.84	58,640.84	—
Biddeford	28,113.00	28,113.00	—
Brunswick	73,007.64	73,007.64	—
Damariscotta	26,302.22	26,302.22	—
Farmington	28,477.82	28,477.82	—
Fort Fairfield	13,000.00	13,000.00	—
Fort Kent	29,031.05	29,031.05	—
Houlton	91,984.25	91,984.25	—
Lewiston	152,025.50	152,025.50	—
Pittsfield	20,133.07	20,133.07	—
Rockland	52,925.74	52,925.74	—
First National Granite Bank	1,852,420.74	1,817,223.46	35,197.28
First Portland National Bank	318,681.68	318,681.68	—
Franklin County Savings Bank	13,408.79	—	13,408.79
Frontier Trust Company	69,586.86	69,586.86	—
Gardiner Savings Institution	19,446.94	—	19,446.94
Gorham Savings Bank	3,211.07	—	3,211.07
Guilford Trust Co. and Branches	56,826.80	56,826.80	—
Houlton Savings Bank	12,676.12	—	12,676.12
Houlton Trust Co.	26,728.40	26,728.40	—
Katahdin Trust Co.	15,000.00	15,000.00	—
Kennebec Savings Bank	11,294.63	—	11,294.63
Kennebunk Savings Bank	1,682.86	—	1,682.86
Kezar Falls National Bank	18,000.00	18,000.00	—
Knox County Trust Co.	62,520.76	62,520.76	—
Lewiston Trust Company	177,643.10	177,643.10	—
Liberty National Bank	57,138.44	57,138.44	—
Lincoln Trust Company	28,660.28	28,660.28	—
Livermore Falls Trust Company	26,706.46	26,706.46	—
Machias Savings Bank	1,089.47	—	1,089.47
Maine Savings Bank	10,929.52	—	10,929.52
Manufacturers National Bank	154,750.23	149,750.23	5,000.00
Mechanics Savings Bank	10,000.00	—	10,000.00
Merchants National Bank	235,386.99	235,386.99	—
Merrill Trust Co., and Branches	778,736.84	778,699.58	37.26
Millinocket Trust Company	75,404.27	70,404.27	5,000.00
National Bank of Commerce	202,757.49	202,757.49	—
National Bank of Gardiner	18,000.00	18,000.00	—
Newport Trust Company	29,275.39	19,275.39	10,000.00
North Berwick National Bank	20,000.00	20,000.00	—
Northern National Bank and Branches	172,696.79	172,696.79	—
Norway National Bank	26,657.18	26,657.18	—
Norway Savings Bank	6,000.00	—	6,000.00
Ocean National Bank	17,000.00	17,000.00	—
Peoples National Bank	40,291.44	40,291.44	—
Peoples Savings Bank	12,115.11	—	12,115.11
Pepperell Trust Company	72,861.27	72,861.27	—
Piscataquis Savings Bank	20,705.60	—	20,705.60
Portland Savings Bank	5,456.95	—	5,456.95

Name of Bank	Total	Demand Deposits	Time Deposits
Rangeley Trust Company	\$11,080.07	\$11,080.07	—
Rockland Savings Bank	8,000.00	—	\$8,000.00
Rumford Falls Trust Company	56,253.10	56,253.10	—
Rumford National Bank	58,927.48	58,927.48	—
Saco and Biddeford Savings Institution	2,824.19	—	2,824.19
Sanford Institution for Savings	12,977.12	—	12,977.12
Sanford Trust Company	69,656.56	69,656.56	—
Skowhegan Savings Bank	7,857.20	—	7,857.20
South Berwick Trust Co.	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	44,511.27	44,511.27	—
Union Trust Company	35,310.70	35,310.70	—
Washburn Trust Company	22,078.81	22,078.81	—
Waterville Savings Bank	5,956.82	—	5,956.82
Westbrook Trust Company	84,076.77	84,076.77	—
Wilton Trust Company	14,438.84	14,438.84	—
York County Savings Bank	7,112.32	—	7,112.32
York National Bank	65,416.33	65,416.33	—
Total Cash in Banks	\$10,383,240.69	\$9,947,227.68	\$436,013.01
Petty Cash and Change Fund	27,275.00	—	—
Total Cash (Exhibit B)	\$10,410,515.69	—	—

SCHEDULE OF TAXES RECEIVABLE

As of June 30, 1947

Schedule B-3

	Year	Total	General Fund	Highway Fund	Special Revenue Funds	Trust and Agency Funds
Taxes:						
Bank Stock	1947	\$30,252.00	—	—	—	\$30,252.00
Cities and Towns Corporations	1946	1,578.62	\$1,578.62	—	—	—
Debt Retirement (Deorganized Towns)	1946	525.00	525.00	—	—	—
Forestry District	1946	128.42	—	—	—	128.42
Forestry District	1946	18.84	—	—	\$18.84	—
Forestry District	1947	126,887.38	—	—	126,887.38	—
Gasoline	1947	422.60	—	\$422.60	—	—
Inheritance	Various	74,999.85	74,999.85	—	—	—
Personal Property	1945	32.57	32.57	—	—	—
Personal Property	1946	232.59	232.59	—	—	—
Potato	1947	44.50	—	—	44.50	—
Railroad Companies	1947	866,015.19	866,015.19	—	—	—
Savings Banks	1947	176.63	176.63	—	—	—
School Tax Assessment	1946	39.49	39.49	—	—	—
School Tax Assessment	1947	14,132.57	14,132.57	—	—	—
Telephone Companies	1947	228.79	228.79	—	—	—
Tobacco Tax	1947	203,348.94	203,348.94	—	—	—
Use Fuel	1947	2.62	—	2.62	—	—
Wild Lands	1945	52.65	—	—	—	52.65
Wild Lands	1946	80.79	80.79	—	—	—
Wild Lands	1947	316,333.23	316,333.23	—	—	—
Totals		\$1,635,533.27	\$1,477,724.26	\$425.22	\$126,950.72	\$30,433.07
Less: Reserve for Losses		10,006.45	9,987.59	—	18.86	—
Net Taxes Receivable (Exhibit B)		\$1,625,526.82	\$1,467,736.67	\$425.22	\$126,931.86	\$30,433.07

SCHEDULE OF INVESTMENTS

As of June 30, 1947

Schedule B-2

	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	\$6,873,000.00	\$3,848,100.00	\$3,024,900.00	—	—	—	—	—	—	—	—
U.S. Government—Long Term	7,058,600.00	—	—	\$28,000.00	\$2,398,000.00	\$2,001,000.00	\$796,500.00	\$708,500.00	\$569,600.00	\$557,000.00	\$7,030,600.00
State and Municipals	3,000.00	—	—	—	—	—	—	3,000.00	—	—	3,000.00
Canadians	110,000.00	—	—	—	100,000.00	—	10,000.00	—	—	—	110,000.00
Railroads	281,000.00	—	—	—	145,000.00	25,000.00	—	111,000.00	—	—	281,000.00
Utilities	754,000.00	—	—	—	295,000.00	185,000.00	—	274,000.00	—	—	754,000.00
Industrials	52,000.00	—	—	—	25,000.00	20,000.00	—	7,000.00	—	—	52,000.00
Total Bonds at Par	15,131,600.00	3,848,100.00	3,024,900.00	28,000.00	2,963,000.00	2,231,000.00	806,500.00	1,103,500.00	569,600.00	557,000.00	8,230,600.00
Bond Premiums	50,381.84	236.60	304.20	—	25,659.49	13,390.64	—	10,790.91	—	—	49,841.04
Bond Discounts	14,863.75	—	—	—	6,025.00	656.25	—	8,182.50	—	—	14,863.75
Net Carrying Value of Bonds	15,167,118.09	3,848,336.60	3,025,204.20	28,000.00	2,982,634.49	2,243,734.39	806,500.00	1,106,108.41	569,600.00	557,000.00	8,265,577.29
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	12,361.82	—	—	—	—	—	—	12,361.82	—	—	12,361.82
State Owned Property (Foreclosed Mortgages)	2,050.00	—	—	—	—	—	—	2,050.00	—	—	2,050.00
Total Investments (Exhibit B)	\$15,256,902.29	\$3,849,874.10	\$3,025,204.20	\$28,000.00	\$3,045,469.37	\$2,243,734.39	\$811,500.00	\$1,120,520.23	\$569,600.00	\$563,000.00	\$8,353,823.99

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

SCHEDULE OF ACCOUNTS RECEIVABLE

As of June 30, 1947

Schedule B-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.....	\$ 6,408.23	\$ —	\$ —	\$ 6,408.23	\$ —	\$ —	\$ —	\$ —
Education, Department of.....	7,988.58	7,988.58	—	—	—	—	—	—
Fish and Game, Department of Inland.....	9,235.27	9,235.27	—	—	—	—	—	—
Highway Department.....	284,250.05	—	284,250.05	—	—	—	—	—
Institutional Service.....	798.84	798.84	—	—	—	—	—	—
Overpayment of Withholding Tax.....	1.87	1.87	—	—	—	—	—	—
Due from Municipalities, Firms and Individuals								
Agriculture, Department of.....	78,145.21	—	—	78,145.21	—	—	—	—
Audit, Department of.....	7,442.48	—	—	7,442.48	—	—	—	—
Augusta Airport.....	2,382.51	—	—	—	2,382.51	—	—	—
Education, Department of.....	22,938.39	21,935.39	—	—	—	1,003.00	—	—
Employees' Retirement System.....	1,473.98	—	—	—	—	—	1,473.98	—
Health and Welfare Department.....	203,302.35	203,302.35	—	—	—	—	—	—
Highway Department.....	145,542.61	—	145,542.61	—	—	—	—	—
Highway Garage.....	38,454.38	—	—	—	—	38,454.38	—	—
Institutional Service.....	113,522.08	113,522.08	—	—	—	—	—	—
Lands Reserved for Public Uses.....	25,000.00	—	—	—	—	—	25,000.00	—
Liquor Commission.....	85,162.28	—	—	—	85,162.28	—	—	—
Maine Teachers' Retirement Association.....	10,995.94	—	—	—	—	—	10,995.94	—
Prison Industries.....	1,835.31	—	—	—	—	1,835.31	—	—
Public Buildings, Supt. of.....	246.71	246.71	—	—	—	—	—	—
Racing Commission.....	18.00	18.00	—	—	—	—	—	—
Richmond-Dresden Bridge.....	40.00	—	—	—	40.00	—	—	—
Unemployment Compensation Comm.....	154,621.41	—	—	—	—	—	—	154,621.41
Other Accounts Receivable								
Advances to Maine Office Building Comm.....	28,851.98	28,851.98	—	—	—	—	—	—
Equity—Runnells Case.....	913.96	913.96	—	—	—	—	—	—
For State Insurance.....	5,111.63	5,111.63	—	—	—	—	—	—
Protested Checks.....	435.57	2.00	283.00	150.57	—	—	—	—
Totals.....	\$1,235,119.62	\$391,928.66	\$430,075.66	\$92,146.49	\$87,584.79	\$41,292.69	\$37,469.92	\$154,621.41
Less: Reserve for Losses.....	35,462.91	32,478.15	—	935.69	1,985.01	64.06	—	—
Net Accounts Receivable (Exhibit B).....	\$1,199,656.71	\$359,450.51	\$430,075.66	\$91,210.80	\$85,599.78	\$41,228.63	\$37,469.92	\$154,621.41

SCHEDULE OF MERCHANDISE INVENTORIES
(Service Departments Only)
As of June 30, 1947

Schedule B-5

	Total	Public Service Enterprises	Working Capital Funds
Merchandise Inventories			
Departmental Supplies	\$13,949.51	\$ —	\$13,949.01
Liquor Commission	2,342,657.69	2,342,657.69	—
Maine State Prison	11,943.38	—	11,943.38
Total (Exhibit B)	\$2,368,550.58	\$2,342,657.69	\$25,892.89

SCHEDULE OF OTHER ASSETS
As of June 30, 1947

Schedule B-6

	Total	General Fund	Highway Fund	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds
Working Capital Advanced to Other Funds	\$3,952,314.75	\$3,397,314.75	\$ 555,000.00	\$ —	\$ —	\$ —
Due from Other Funds	91,594.86	—	75,000.00	4,448.66	5,937.96	6,208.24
Cash in Closed Banks	249,437.54	129,792.25	—	31,468.60	—	88,176.69
Contract with M.C.R.R. (Kennebec Bridge)	1,342,219.11	—	—	1,342,219.11	—	—
Inventories—Supplies	295,085.92	—	—	9,716.85	285,369.07	—
Work in Process	16,485.05	—	—	—	16,485.05	—
Prepaid Expenses	16,388.84	13,998.64	—	2,390.20	—	—
Suspense Items	458.07	458.07	—	—	—	—
Sinking Fund Deficiency—Kennebec Bridge Bonds	3,225.09	—	—	3,225.09	—	—
Total	\$5,967,209.23	\$3,541,563.71	\$630,000.00	\$1,393,468.51	\$307,792.08	\$94,384.93
Less: Reserve for Loss—Cash in Closed Banks	161,260.85	129,792.25	—	31,468.60	—	—
Net Other Assets	\$5,805,948.38	\$3,411,771.46	\$630,000.00	\$1,361,999.91	\$307,792.08	\$94,384.93
Inter-Fund Items Eliminated	4,037,701.37	—	—	—	—	—
Net Total (Exhibit B)	\$1,768,247.01	—	—	—	—	—

SCHEDULE OF FIXED ASSETS
(Service Departments Only)
As of June 30, 1947

Schedule B-7

	Total Carrying Value	Public Service Enterprises			Working Capital Funds		
		Original Value	Reserve for Depreciation	Depreciated Value	Original Value	Reserve for Depreciation	Depreciated Value
Fixed Assets							
Departmental Garage	\$ 42,202.72	\$ —	\$ —	\$ —	\$ 96,903.11	\$ 54,700.39	\$ 42,202.72
Highway Garage	1,173,749.23	—	—	—	2,338,651.77	1,164,902.54	1,173,749.23
Liquor Commission	61,540.63	141,799.29	80,258.66	61,540.63	—	—	—
Prison Industries	14,185.72	—	—	—	48,297.04	34,111.32	14,185.72
Scientific Investigation of Blueberries	24,995.65	—	—	—	24,995.65	—	24,995.65
Total (Exhibit B)	\$1,316,673.95	\$141,799.29	\$80,258.66	\$61,540.63	\$2,508,847.57	\$1,253,714.25	\$1,255,133.32

SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES
As of June 30, 1947

Schedule B-9

	Total	General Fund	Highway Fund	Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Proceeds of General Bonds
Due to Other Funds							
Retirement Contributions	\$ 6,208.24	\$ 4,254.74	\$ —	\$ 752.45	\$ 516.30	\$ 684.30	\$.45
Bonds Matured not Presented	356,510.00	103,510.00	15,000.00	—	238,000.00	—	—
Interest Matured not Presented	26,012.50	20.00	24,012.50	—	1,980.00	—	—
1947-48 Prepayments	325,055.31	314,366.31	—	10,689.00	—	—	—
Federal Withholding Tax	103,130.40	103,130.40	—	—	—	—	—
Miscellaneous							
Army Center Welfare Fund	10,790.60	10,790.60	—	—	—	—	—
Educational Funds Withheld from Norridgewock	7,379.55	7,379.55	—	—	—	—	—
Unredeemed Pari Mutuel Tickets	1,224.95	1,224.95	—	—	—	—	—
Employees' Subscriptions to War Bonds	8,914.97	8,914.97	—	—	—	—	—
Property Tax—Partial Payments	20,398.52	20,398.52	—	—	—	—	—
Deposits on Work to be Done	18,753.22	—	18,677.22	—	—	76.00	—
Accrued Rent—Liquor Commission	5,533.80	—	—	—	5,533.80	—	—
Miscellaneous	55.48	78.88	52.00	—	—	28.60	—
Total (Exhibit B)	\$889,967.54	\$574,068.92	\$57,637.72	\$11,441.45	\$246,030.10	\$788.90	\$.45

BONDED DEBT—BY MATURITIES

As of June 30, 1947

Schedule B-8

Year Ending	Total for the Year	Payable from General Fund	Payable from Public Service Enterprises			Payable from Highway Fund
		Agriculture Bonds	Waldo-Hancock Bridge	Kennebec Bridge	Total	
June 30, 1948	\$1,804,000.00	\$45,000.00	\$30,000.00	—	\$30,000.00	\$1,729,000.00
1949	1,704,000.00	45,000.00	30,000.00	—	30,000.00	1,629,000.00
1950	1,704,000.00	45,000.00	30,000.00	—	30,000.00	1,629,000.00
1951	1,544,000.00	45,000.00	45,000.00	\$25,000.00	70,000.00	1,429,000.00
1952	1,239,000.00	—	45,000.00	75,000.00	120,000.00	1,119,000.00
1953	1,069,000.00	—	45,000.00	80,000.00	125,000.00	944,000.00
1954	844,000.00	—	45,000.00	80,000.00	125,000.00	719,000.00
1955	886,500.00	—	45,000.00	30,000.00	75,000.00	811,500.00
1956	575,000.00	—	45,000.00	30,000.00	75,000.00	500,000.00
1957	480,000.00	—	45,000.00	35,000.00	80,000.00	400,000.00
1958	680,000.00	—	45,000.00	35,000.00	80,000.00	600,000.00
1959	230,000.00	—	45,000.00	85,000.00	130,000.00	100,000.00
1960	135,000.00	—	45,000.00	90,000.00	135,000.00	—
1961	40,000.00	—	—	40,000.00	40,000.00	—
1962	40,000.00	—	—	40,000.00	40,000.00	—
1963	90,000.00	—	—	90,000.00	90,000.00	—
1964	45,000.00	—	—	45,000.00	45,000.00	—
1965	70,000.00	—	—	70,000.00	70,000.00	—
1966	50,000.00	—	—	50,000.00	50,000.00	—
1967	100,000.00	—	—	100,000.00	100,000.00	—
1968	50,000.00	—	—	50,000.00	50,000.00	—
1969	50,000.00	—	—	50,000.00	50,000.00	—
1970	100,000.00	—	—	100,000.00	100,000.00	—
1971	50,000.00	—	—	50,000.00	50,000.00	—
1972	100,000.00	—	—	100,000.00	100,000.00	—
1973	50,000.00	—	—	50,000.00	50,000.00	—
Total Bonds, Unmatured	\$13,729,500.00	\$180,000.00	\$540,000.00	\$1,400,000.00	\$1,940,000.00	\$11,609,500.00
Less: Amount to be paid from Sinking Fund and Maine Central R.R. Contract	1,400,000.00	—	—	1,400,000.00	1,400,000.00	—
Total Capitalized Expenditures	\$12,329,500.00	\$180,000.00	\$540,000.00	—	\$540,000.00	\$11,609,500.00

Note: Contingent Liability: Deer-Isle Sedgwick Bridge Bonds \$420,000.00
 Contingent Liability: Hancock-Sullivan Bridge Bonds 5,600.00

BONDED DEBT BY ISSUES

As of June 30, 1947

Schedule B-8

Purpose of Issue	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured or Called to June 30, 1947	Balance Unmatured June 30, 1947
Agriculture	Feb. 1, 1943	1947-61	1%	\$225,000.00	\$45,000.00	\$180,000.00
War Bonds	May 1, 1941	1942-61	1½	1,000,000.00	1,000,000.00	—
Highways and Bridges	Sept. 1, 1913	1914-53	4	300,000.00	247,500.00	52,500.00
	July 1, 1914	1915-54	4	500,000.00	408,000.00	92,000.00
	April 1, 1920	1930-54	5	2,500,000.00	1,800,000.00	700,000.00
	July 1, 1922	1943-52	4	1,250,000.00	500,000.00	750,000.00
	July 1, 1923	1941-50	4	1,600,000.00	960,000.00	640,000.00
	July 1, 1924	1949-58	4	1,000,000.00	—	1,000,000.00
	July 1, 1930	1936-50	4	1,500,000.00	1,100,000.00	400,000.00
	Sept. 2, 1930	1936-50	4	1,500,000.00	1,100,000.00	400,000.00
	July 1, 1931	1932-51	3½	2,000,000.00	1,500,000.00	500,000.00
	Sept. 1, 1931	1932-51	3½	2,000,000.00	1,500,000.00	500,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	375,000.00	125,000.00
	July 1, 1932	1945-54	4	2,000,000.00	400,000.00	1,600,000.00
	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	900,000.00	100,000.00
	Sept. 15, 1936	1941-50	2	500,000.00	300,000.00	200,000.00
	Nov. 1, 1937	1939-48	2	1,000,000.00	800,000.00	200,000.00
	Oct. 1, 1938	1940-49	2	1,000,000.00	700,000.00	300,000.00
	Aug. 1, 1939	1940-49	2	1,000,000.00	700,000.00	300,000.00
	July 1, 1940	1941-50	1½	1,000,000.00	600,000.00	400,000.00
	July 1, 1941	1942-51	¾	500,000.00	250,000.00	250,000.00
	April 1, 1942	1947-53	1	700,000.00	100,000.00	600,000.00
				\$25,850,000.00	\$14,240,500.00	\$11,609,500.00
Toll Bridges						
Waldo-Hancock Bridge	Mar. 1, 1946	1947-60	7/10	600,000.00	60,000.00	540,000.00
Kennebec (Carlton Bridge)	Jan. 1, 1927	1951-65	4	500,000.00	—	500,000.00
	June 1, 1947	1952-73	1½	900,000.00	—	900,000.00
				1,400,000.00	—	1,400,000.00
Grand Total—All Bonds				\$29,075,000.00	\$15,345,500.00	\$13,729,500.00

SCHEDULE OF REVENUES

Year Ended June 30, 1947

Schedule C-1

	Total	General Revenue (Available for Appropriations)		Departmental Revenue (To Supplement Appropriations)		
		General Fund	Highway Fund	General Fund	Highway Fund	Special Funds
		Liquor—Taxes and Fees (Gross).....	\$8,881,757.77	\$7,769,905.59	\$	\$1,111,852.18
Gasoline Tax (Less Refunds).....	7,433,640.46	—	7,384,185.11	—	—	49,455.35
State Tax—Cities and Towns.....	4,797,252.96	4,797,252.96	—	—	—	—
Federal Grants.....	8,234,669.81	—	—	4,602,878.35	1,722,640.22	1,909,151.24
Registration of Motor Vehicles.....	4,237,961.75	—	4,237,961.75	—	—	—
Public Utilities Tax (Gross).....	2,019,422.33	1,919,471.73	—	99,950.60	—	—
Cigarette Tax.....	2,305,928.81	2,305,928.81	—	—	—	—
Counties, Cities and Towns.....	1,664,066.01	268,229.50	—	508,183.31	887,483.20	170.00
Services and Fees.....	1,069,602.37	372,785.57	8,260.30	154,860.46	—	533,696.04
Inheritance and Estate Tax.....	1,119,128.48	1,119,128.48	—	—	—	—
Insurance Companies Tax.....	1,083,097.25	1,082,399.35	—	—	—	50,697.90
Automobile Drivers' Licenses.....	611,145.50	—	611,145.50	—	—	—
Hunting and Fishing Licenses.....	683,881.19	—	—	683,881.19	—	—
State Tax—Unorganized Townships.....	334,739.41	334,739.41	—	—	—	—
Sales.....	336,846.35	13,646.79	—	300,256.06	10,163.64	12,779.86
Private Contributions.....	276,193.47	18,906.99	—	167,701.05	—	89,585.43
Corporation Tax.....	197,068.00	197,068.00	—	—	—	—
Commissions—Pari-Mutuel Pools.....	241,333.77	241,333.77	—	—	—	—
Other Licenses.....	262,102.13	139,328.77	8,458.00	8,973.00	15,824.79	89,517.57
Interest.....	87,663.95	54,336.85	31,093.95	—	—	2,233.15
Fire Loss Settlements.....	3,443.04	—	—	2,396.95	324.46	721.63
Potato Tax.....	193,785.04	—	—	—	—	193,785.04
Other Motor Vehicle Fees.....	200,520.47	—	188,157.47	1,210.00	—	11,153.00
Maine Forestry District Tax.....	133,534.74	—	—	—	—	133,534.74
Tax on Trust and Banking Companies.....	152,142.02	152,142.02	—	—	—	—
Toll Bridge Fees.....	160,823.70	—	—	—	—	160,823.70
Other Taxes.....	119,618.15	30,980.75	3,105.66	—	—	85,531.74
Rents and Concessions.....	61,201.67	6,069.54	120.93	52,046.70	2,783.25	181.25
Fines and Forfeitures.....	69,464.83	7,251.38	23,787.68	34,955.75	1,757.38	1,712.64
Other Revenues.....	58,514.13	12,778.69	434.64	37,076.92	3.45	8,220.43
Total Gross Revenue.....	\$47,030,549.56	\$20,793,684.95	\$12,496,710.99	\$7,766,222.52	\$2,640,980.39	\$3,332,950.71

(Exhibit D)

(Exhibit E)

SCHEDULE OF CARRYING BALANCES

Schedule E1

As of June 30, 1947

	Carried By Law	Reserve For Encumbrances
General Fund:		
Attorney General	\$	\$2,229.97
Digest of Opinions of the Law Court	4,027.12	
Executive Department		350.00
Blaine House—Fire Loss		8,157.91
Superintendent of Buildings		5,402.84
Research Committee		764.51
Treasury Department	3,700.00	
Adjutant General—Military Fund	100,075.44	
Labor and Industry	200.00	
Veterans Affairs		32.00
Public Utilities—Topographic Mapping	1,000.81	
Agriculture—Maine Building Eastern States Exp.	1,685.86	
Soil Conservation	2,220.51	
Maine Development Reserve	12,622.16	
Forestry Department	400.00	
Aid to Towns for Forest Fires	14,535.02	
Fish and Game Department	432,483.23	
Sea and Shore Fisheries	4,500.00	
Construction of Lobster Rearing Stations	27,039.43	
Bureau of Health	8,604.88	
Health and Welfare—Administration	18,612.24	3,388.44
Board and Care of Neglected Children		4,197.04
Rehabilitation of the Blind	33.77	
Aid to the Blind	12,922.50	
Aid to Dependent Children	6,379.76	
Support of State Paupers		55,592.00
Old Age Assistance	141,513.59	
Indian Island Ferry	4,299.25	
Maine School for the Deaf		684.00
Augusta State Hospital		5,150.20
State School for Boys	2,690.00	4,434.90
Northern Maine Sanatorium	3,000.00	
Maine State Prison	1,942.17	
Reformatory for Women	7,000.00	
Education—Subsidies to Cities and Towns	24,104.85	
Machias Normal School		875.00
Farmington Teachers' College Reserve	4,914.17	
Gorham Teachers' College Reserve	21,148.73	
Machias Normal School Reserve	4,727.95	
Madawaska Training School Reserve	9,103.22	
Presque Isle Normal School Reserve	11,642.44	
Schooling Children in Unorganized Territory	21,000.00	
State Vocational Training		2,165.52
State Historian	1,217.52	
Maine State Library		1,111.96
Receiving Vault for Indians	1,000.00	
George Johnson	53.23	
State Park Commission		2,438.70
Total General Fund—Departments	\$910,399.85	\$96,974.99
Appropriations From Unappropriated Surplus:		
Post War Public Works Reserve—Administration	\$10,000.00	\$
Central Maine Sanatorium—Laundry	15,000.00	
Pownal State School—New Construction	401,721.37	
Agriculture—Eradication of Bangs Disease	106,442.66	
Bangor State Hospital—Construction	663,026.15	
State School for Girls—Heating Plant	85,000.00	
Maintenance and Development of Parks	10,080.33	
Augusta State Hospital—Construction	346,703.33	
Promotion of New Industries	17,691.45	
Emergency War Fund:		
Maine State Apprenticeship	955.64	
Grand Total—General Fund	\$2,567,020.78	\$96,974.99
Highway Fund	\$4,146,002.75	
Other Special Revenue Funds	1,009,869.75	
Proceeds of General Bond Issues	652,250.76	
Public Service Enterprises	69,453.87	
Grand Total—All Funds	\$8,444,597.91	\$96,974.99

SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT
Year Ended June 30, 1947

Department	Amount
Accounts and Control:	
Relocation of Storage Files	\$3,000.00
Adjutant General:	
Purchase of 100 Copies of History of Maine Civilian Defense Corps	100.00
Attorney General:	
Travel Expense—Extradition Case	707.24
Audit Department:	
Audit Expense Pari-Mutuel Racing—Not Provided for in Budget	5,200.00
Banking Department:	
Anticipated Overdraft	1,500.00
Baxter State Park Commission:	
Increased Expenses	2,000.00
Education Department:	
School Lunch Program	\$15,000.00
Restoration of Budget Curtailments	30,533.00
Restoration of Cuts in Budget Made by Legislature and Governor and Council for 1947-48 Year	21,000.00
Executive:	
Extra Expense of Members of 1945-46 Council attending Meeting in 1947	130.83
Estimated Deficit Executive Council	3,800.00
Special Audit by Ernst and Ernst	15,840.03
New England Governors' Freight Rate Committee	1,400.00
Forestry Department:	
Additional Fire Fighting Equipment	6,982.92
Cost of Exhibit at Eastern States Exposition to be held in September, 1947	400.00
Health and Welfare Department:	
One-half Cost of Special Attorney	3,000.00
Institutional Service:	
Personnel Costs Various Institutions	25,000.00
New Equipment at Northern Maine Sanatorium	3,000.00
Labor and Industry:	
Increased Salary of Commissioner	500.00
Expenses State Board of Arbitration 1946-47	59.11
Additional Expenses	110.84
Anticipated Expenses State Board of Arbitration for fiscal years 1947-48 and 1948-49	200.00
Legislative:	
Additional Expenses	38,802.12
Printing Report of Committee to Study Forest Lands of the State	250.00
Library:	
Purchase of History of Maine Civilian Defense Corps	100.00
Maine Maritime Academy:	
Additional Grant	25,000.00
Public Buildings:	
Expenses—Vickery and Hill Building and Salary Increases	9,500.00
Renovation and Equipment for State House Restaurant	850.00
Public Utilities Commission:	
Additional Expenses	7,550.00
Purchases:	
Additional Expenses	1,809.00
Salary of Apprentice State Printer	1,870.00
Anticipated Overdraft	495.00
Racing Commission:	
Additional Expense Extra Race Meets	1,200.00
Salary—Expense of Veterinarian	3,370.00
Revisor of Statutes:	
Salary Increases	160.00
Sanitary Water Board:	
Additional Expense—Enforcement of Anti-potato Dumping Law	500.00
Sea and Shore Fisheries:	
Lobster Research Study	6,000.00
Payment of Old Bill Not in Budget	500.00
Secretary of State:	
Additional Election Expense	4,100.00
Anticipated Overdraft	13.52
State Nutrition Committee:	
Payment of Old Bills not Budgeted	173.16
Treasurer of State:	
Anticipated Increased Expense in 1947-48 Fiscal Year	3,700.00
Trust Funds:	
Employees' Retirement System—Salary Increases	416.00
Funds Necessary to Meet Legal Interest Requirements	10,147.58
Uniform Legislation Commissioners:	
Additional Expenses	136.05
War Veterans Services:	
Estimated Deficiency to June 30, 1947	6,800.00
Payments From Contingent Account:	
Expense of Former State Employee not Previously Paid	9.38
Total	\$262,915.78

SCHEDULE OF CASH IN CLOSED BANKS

As of June 30, 1947

Name of Bank	Total	General and Special Funds	Sinking Fund Kennebec Bridge Bonds	Trust Funds
Augusta Trust Company	\$59,442.07	\$49,186.74	\$1,406.87	\$8,848.46
Camden National Bank	505.90	59.27	446.63	—
Caribou National Bank	15,382.79	—	—	15,382.79
Casco Mercantile Trust Co.	8,511.94	6,186.35	2,312.78	12.81
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 Co.	71,648.62	31,750.53	—	39,898.09
Peoples Ticonic National Bank	3,014.07	—	2,358.42	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
	\$249,437.54	\$129,792.25	\$31,468.60	\$88,176.69
Less: Reserve for Probable Losses	161,260.85	129,792.25	31,468.60	—
Net Total	\$88,176.69	—	—	\$88,176.69

COMPARISON OF ACTUAL OPERATIONS WITH LEGISLATIVE BUDGET PLAN

For the Fiscal Year Ended June 30, 1947

(Appropriation Accounts Only)

Department	Legislative Budget	Contingent Account Transfers	Total	Expended and Encumbered	Expenditures		Revenues		Transfers	Other Adjustments	Lapsed Balances
					Over Budget	Under Budget	Over Budget	Under Budget			
Accounts and Control, Bureau of..	\$222,537.20	\$3,000.00	\$225,537.20	\$217,806.24	\$	\$7,730.96	\$	\$	\$	\$149.85	\$7,880.81
Adjutant General, Dept. Operations	88,841.00	100.00	88,941.00	108,056.18	19,115.18	—	274.51	—	13,819.22	5,517.84	196.39
Military Fund	72,317.00	—	72,317.00	29,687.50	—	42,629.50	—	—	13,819.22	28,810.28	—
Operation of State Armories	84,875.00	—	84,875.00	82,111.49	—	2,763.51	19.14	—	—	991.04	3,773.69
Augusta Airport	8,000.00	—	8,000.00	7,276.96	—	723.04	—	—	—	—	723.04
Agriculture, Dept. Operations	67,316.60	—	67,316.60	62,643.97	—	4,672.63	—	—	1,317.07	—	3,355.56
Promotion of Agriculture	32,250.00	—	32,250.00	38,971.46	6,721.46	—	12,799.95	—	—	—	6,078.19
Maine Bldg—Eastern States Exp	1,295.00	—	1,295.00	1,421.56	126.56	—	—	1,250.00	—	1,376.56	—
Animal Industry	83,049.20	—	83,049.20	79,545.77	—	3,503.43	806.94	—	—	4.77	4,315.14
Eradication of Bangs Disease	100,473.40	—	100,473.40	100,598.48	125.08	—	125.08	—	—	—	—
Int. and Ret. B. D. Bonds	47,250.00	—	47,250.00	47,250.00	—	—	—	—	—	—	—
Division of Inspection	63,451.80	—	63,451.80	67,305.37	3,853.57	—	2,536.50	—	1,317.07	—	—
Division of Markets	22,004.00	—	22,004.00	24,470.42	2,466.42	—	2,522.03	—	—	—	55.61
Division of Plant Industry	31,280.20	—	31,280.20	29,172.35	—	2,107.85	1,619.22	—	—	—	3,727.07
Soil Conservation	3,100.00	—	3,100.00	3,708.24	608.24	—	—	—	—	608.24	—
Protection of Bees	1,000.00	—	1,000.00	978.50	—	21.50	—	—	—	—	21.50
Poultry Expert	5,338.20	—	5,338.20	5,072.00	—	266.20	—	—	—	—	266.20
Atlantic States Marine Fis. Comm.	1,100.00	—	1,100.00	1,100.00	—	—	—	—	—	—	—
Attorney General, Dept. Operations	50,302.00	707.24	51,009.24	45,563.03	—	5,446.21	—	—	—	—	5,446.21
County Attorneys' Salaries	29,800.00	—	29,800.00	29,301.38	—	498.62	—	—	—	—	498.62
Inheritance Tax Division	20,021.00	—	20,021.00	20,553.49	532.49	—	952.00	—	—	—	419.51
Digest of Opinions of Law Courts	5,055.00	—	5,055.00	4,162.55	—	892.45	—	—	—	892.45	—
Audit Department	55,669.00	5,200.00	60,869.00	60,640.53	—	228.47	101.20	—	—	—	329.67
Banks and Banking, Dept. Oper...	75,224.20	1,500.00	76,724.20	76,679.87	—	44.33	—	—	—	—	44.33
Bond Interest War Bonds	20,250.00	—	20,250.00	5,000.00	—	15,250.00	2,164.32	—	—	—	17,414.32
Bond Retirement War Bonds	100,000.00	—	100,000.00	50,000.00	—	50,000.00	—	—	—	—	50,000.00
Boxing Commission	4,594.00	—	4,594.00	4,392.38	—	201.62	—	—	—	—	201.62
Charitable Institutions											
Bangor Ant. Tube, Association..	3,000.00	—	3,000.00	3,000.00	—	—	—	—	—	—	—
Children's Aid Society	1,000.00	—	1,000.00	1,000.00	—	—	—	—	—	—	—
Eastern Maine Orphans' Home..	1,000.00	—	1,000.00	605.91	—	394.09	—	—	—	—	394.09
Good Samaritan Home	4,000.00	—	4,000.00	3,990.35	—	9.65	—	—	—	—	9.65
Healy Asylum	3,000.00	—	3,000.00	3,000.00	—	—	—	—	—	—	—
Home for Aged Women—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	8,657.50	—	1,342.50	—	—	—	—	1,342.50
Opportunity Farm	1,000.00	—	1,000.00	1,000.00	—	—	—	—	—	—	—

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COMPARISON OF ACTUAL OPERATIONS WITH LEGISLATIVE BUDGET PLAN

For the Fiscal Year Ended June 30, 1947

(Appropriation Accounts Only)

Department	Legislative Budget	Contingent Account Transfers	Total	Expended and Encumbered	Expenditures		Revenues		Transfers	Other Adjustments	Lapsed Balances
					Over Budget	Under Budget	Over Budget	Under Budget			
Charitable Institutions—Cont.											
St. Joseph's Orphanage	3,800.00	—	3,800.00	3,752.74	—	47.26	—	—	—	—	47.26
St. Elizabeth's Orphanage	1,000.00	—	1,000.00	1,000.00	—	—	—	—	—	—	—
St. Louis' School and Home for Boys	1,100.00	—	1,100.00	364.24	—	735.76	—	—	—	—	735.76
Temporary Home for Women and Children	4,920.00	—	4,920.00	971.25	—	3,948.75	—	—	—	—	3,948.75
York Co. Children Aid Society	1,000.00	—	1,000.00	938.68	—	61.32	—	—	—	—	61.32
Development Commission	202,833.00	—	202,833.00	220,042.66	17,209.66	—	201.60	—	1,521.00	18,529.06	—
Education, Dept. Operations	105,814.00	12,763.00	118,577.00	116,298.13	—	2,278.87	—	2,738.06	329.24	129.95	—
Aid to Academies	120,000.00	—	120,000.00	120,000.00	—	—	—	—	—	—	—
Farmington Normal School	138,787.00	—	138,787.00	196,436.78	57,649.78	—	—	51,263.26	—	6,386.52	—
Gorham Normal School	148,789.00	—	148,789.00	184,064.86	35,275.86	—	—	19,614.66	—	13,246.75	—
Madawaska Training School	63,125.00	—	63,125.00	55,542.18	7,582.82	—	—	6,628.32	12,622.59	2,036.44	3,624.99
Presque Isle Normal School	5,834.00	—	5,834.00	73,357.72	17,523.72	—	—	14,044.90	—	4,700.00	1,221.18
Farmington Normal Sch. Reserve	5,894.00	—	5,894.00	38,208.64	32,314.64	—	—	11,001.34	—	15,863.30	5,450.00
Gorham Normal School Reserve	900.00	—	900.00	829.00	—	71.00	—	—	—	3,081.29	3,081.29
Madawaska Train'g Sch. Reserve	2,200.00	—	2,200.00	—	—	2,200.00	—	—	—	3,658.99	3,729.99
Presque Isle Normal Sch. Reserve	4,000.00	—	4,000.00	—	—	4,000.00	—	—	—	162.63	2,362.63
Schooling Children in Un-organized Territory	—	—	—	—	—	—	—	—	—	15,863.30	15,863.30
Supt. of Towns Comp. S.U.	124,524.00	29,218.00	153,742.00	170,421.42	16,679.42	—	—	9,060.81	46,740.23	21,000.00	—
Vocational Education, State	165,770.00	925.00	166,695.00	163,494.48	—	3,200.52	—	1,450.00	—	1,750.52	—
Vocational Training	54,643.00	8,627.00	63,270.00	46,126.64	—	17,143.36	—	3,488.33	—	16,872.67	3,759.02
Vocational Rehabilitation	—	—	—	—	—	—	—	—	—	41,919.88	41,919.88
Education of Orphans of Veterans	117,238.00	—	117,238.00	111,086.27	—	6,151.73	—	6,663.41	—	3,792.36	—
Ind. Education	1,200.00	—	1,200.00	—	—	1,200.00	—	—	—	—	1,200.00
Physical Education Subsidies	129,600.00	—	129,600.00	134,011.85	4,411.85	—	—	—	—	4,411.85	—
Pensions for Retired Teachers	40,000.00	—	40,000.00	34,236.67	—	5,763.33	—	—	—	3,417.87	3,345.16
Equalization of Educ. Oppor.	397,600.00	—	397,600.00	386,838.12	—	10,761.88	—	19,531.00	—	30,292.88	—
Spec. Educ. of Phy. Handicapped	483,000.00	—	483,000.00	474,513.86	—	8,486.14	—	3,817.35	—	—	12,303.19
Bd. of Approval Inst. O.S.T.	10,009.00	—	10,009.00	7,312.00	—	2,688.00	—	—	—	2,654.83	33.17
Secondary Education of Island Children	5,000.00	—	5,000.00	307.38	—	4,692.62	—	—	—	—	4,692.62
Children	5,000.00	—	5,000.00	840.50	—	4,159.50	—	—	4,159.50	—	—

COMPARISON OF ACTUAL OPERATIONS WITH LEGISLATIVE BUDGET PLAN

For the Fiscal Year Ended June 30, 1947

(Appropriation Accounts Only)

Department	Legislative Budget	Contingent Account Transfers	Total	Expended and Encumbered	Expenditures		Revenues		Transfers	Other Adjustments	Lapsed Balances
					Over Budget	Under Budget	Over Budget	Under Budget			
Educational, Dept. Operations—Cont.											
Subsidies to Cities and Towns:											
Tuition	160,000.00	—	160,000.00	191,742.77	31,742.77	—	—	—	31,742.77	—	—
Teaching Positions	2,039,000.00	—	2,039,000.00	2,041,815.19	2,815.19	—	—	—	2,815.19	—	—
School Census	500,000.00	—	500,000.00	500,997.00	997.00	—	—	—	997.00	—	—
Conveyance in Lieu of T.P.	135,000.00	—	135,000.00	151,641.79	16,641.79	—	—	—	16,641.79	—	—
Temp. Residents	1,500.00	—	1,500.00	872.20	—	627.80	—	—	329.24	—	298.56
Emergency Municipal Finance Bd.	1,000.00	—	1,000.00	—	—	1,000.00	—	—	—	—	1,000.00
Executive, Dept. Operations	35,853.00	—	35,853.00	33,923.40	—	1,929.60	—	—	—	1,000.00	2,929.60
Council	12,400.00	3,930.83	16,330.83	16,275.26	—	55.57	—	—	—	—	55.57
Governor's Expense Account	10,000.00	—	10,000.00	10,000.00	—	—	—	—	—	—	—
Blaine House	13,615.00	—	13,615.00	24,510.86	10,895.86	—	—	—	—	10,909.96	14.10
Finance Commissioner and Budget	25,060.00	—	25,060.00	20,026.26	—	5,033.74	—	512.15	—	—	4,521.59
Fish and Game, Dept. Operations	689,824.00	—	689,824.00	1,068,940.07	379,116.07	—	371,472.21	4,056.94	3,586.92	—	—
Search for Lost Persons	1,500.00	—	1,500.00	1,447.03	—	52.97	—	—	—	—	52.97
Forestry, Dept. Operations	11,483.00	—	11,483.00	10,926.68	—	556.32	18.98	—	—	—	575.30
Administration of Public Lands	1,000.00	—	1,000.00	481.15	—	518.85	—	—	—	—	518.85
Aid to Towns—Forest Fires	25,000.00	—	25,000.00	26,900.89	1,900.89	—	—	—	—	1,900.89	—
State Forest Nursery	1,450.00	—	1,450.00	1,160.08	—	289.92	—	242.46	—	—	47.46
Control of W. P. Blister Rust	6,944.00	—	6,944.00	6,288.02	—	655.98	—	—	—	—	655.98
General Forestry Purposes	56,788.00	7,382.92	64,170.92	69,153.05	4,982.13	—	5,264.58	—	218.00	—	64.45
Entomology	30,044.00	—	30,044.00	27,354.69	—	2,689.31	—	—	—	—	2,689.31
G. A. R. Department of Maine	1,500.00	—	1,500.00	1,500.00	—	—	—	—	—	—	—
Health and Welfare Department:											
Bureau of Health	278,157.00	—	278,157.00	287,835.11	9,678.11	—	3,387.25	—	7,382.46	1,636.60	2,728.20
General Admin. Welfare	832,952.00	3,000.00	835,952.00	750,022.57	—	85,929.43	44,820.29	—	95,380.44	15,945.18	19,424.10
Reserve for Contingencies	—	—	—	—	—	—	—	—	500,000.00	500,000.00	—
Aid to Blind	325,735.00	—	325,735.00	304,844.00	—	20,891.00	—	1,860.00	10,000.00	5,395.50	3,635.50
Aid to Dependent Children	1,283,040.00	—	1,283,040.00	1,796,419.00	513,379.00	—	245,376.74	—	279,802.96	6,379.76	5,420.94
Board and Care of Neg. Children	529,900.00	—	529,900.00	651,810.95	121,910.95	—	—	—	121,910.95	—	—
Burials of Soldiers, Sailors and Widows	1,000.00	—	1,000.00	—	—	1,000.00	—	—	—	—	1,000.00
Education of the Blind	25,000.00	—	25,000.00	23,726.73	—	1,273.27	—	—	1,213.97	—	59.30
Examination & Commitment of Insane	500.00	—	500.00	386.20	—	113.80	—	—	—	—	113.80
Aid to Public & Private Hospitals	288,000.00	—	288,000.00	288,000.00	—	—	—	—	76,457.67	—	—
General Relief	400,000.00	—	400,000.00	477,244.35	77,244.35	—	786.68	—	—	—	—
General Relief—Jefferson Camp	64,846.00	—	64,846.00	69,143.40	4,297.40	—	4,388.32	—	—	—	90.92
Passamaquoddy Tribe of Indians	63,994.00	—	63,994.00	79,785.15	15,791.15	—	1,777.85	—	14,013.30	—	—
Penobscot Tribe of Indians	49,395.00	—	49,395.00	56,388.18	6,993.18	—	526.96	—	7,000.00	—	533.78
Pensions—Special	68,000.00	—	68,000.00	56,070.14	—	11,929.86	—	—	8,139.93	—	3,789.93
Services for the Blind	7,745.00	—	7,745.00	7,139.07	—	605.93	—	—	—	—	605.93
Rehabilitation of the Blind	10,000.00	—	10,000.00	6,866.57	—	3,133.43	—	2,517.76	3,128.77	3,205.33	692.23
Support of Dependents of Soldiers & Sailors	38,000.00	—	38,000.00	31,831.51	—	6,168.49	—	—	6,168.49	—	—

COMPARISON OF ACTUAL OPERATIONS WITH LEGISLATIVE BUDGET PLAN

For the Fiscal Year Ended June 30, 1947

(Appropriation Accounts Only)

Department	Legislative Budget	Contingent Account Transfers	Total	Expended and Encumbered	Expenditures		Revenues		Transfers	Other Adjustments	Lapsed Balances
					Over Budget	Under Budget	Over Budget	Under Budget			
Health and Welfare Dept.—Cont.											
World War Relief	125,000.00	—	125,000.00	307,388.21	182,388.21	—	—	—	188,660.00	—	6,271.79
Old Age Assistance	5,437,986.00	—	5,437,986.00	5,969,536.43	531,550.43	—	—	762,623.07	87,252.00	140,192.59	3,628.05
Old Age Assistance Burials	65,000.00	—	65,000.00	52,274.26	—	12,725.74	—	—	12,725.74	—	—
Historian, State	500.00	—	500.00	—	—	500.00	—	—	—	500.00	—
Industrial Accident Commission	67,115.00	—	67,115.00	64,068.65	—	3,046.35	—	—	—	—	3,046.35
Institutional Service:											
Emergency Tuberculosis Service	51,000.00	—	51,000.00	24,082.51	—	26,917.49	—	—	20,000.00	—	6,917.49
Departmental Operations	19,825.00	—	19,825.00	20,185.72	360.72	—	—	—	372.12	229.45	240.85
Parole Board	15,829.00	—	16,829.00	18,178.58	1,349.58	—	—	—	1,349.58	—	—
Augusta State Hospital	804,073.80	14,000.00	818,073.80	829,044.99	10,971.19	—	12,789.08	—	1,817.89	330.16	330.16
Bangor State Hospital	649,181.00	5,500.00	654,681.00	665,025.79	10,344.79	—	2,170.89	—	8,173.90	—	—
Boys, State School for	146,753.00	—	146,753.00	157,803.51	11,050.51	—	12,279.15	—	1,818.33	1,092.00	502.31
Central Maine Sanatorium	309,457.00	—	309,457.00	323,367.08	13,910.08	—	4,660.81	—	9,249.27	985.19	985.19
Deaf, Maine School for	73,673.40	—	73,673.40	74,254.28	580.88	—	4,052.88	—	3,472.00	153.50	153.50
Girls, State School for	153,893.00	—	153,893.00	155,687.43	1,794.43	—	334.42	—	1,460.01	—	—
Men's Reformatory	118,474.00	—	118,474.00	125,625.38	7,151.38	—	4,976.38	—	2,175.00	—	—
Military & Naval Children's Home	39,089.00	—	39,089.00	49,780.47	10,691.47	—	—	207.54	10,899.01	—	—
Northern Maine Sanatorium	176,503.00	—	179,503.00	175,335.53	—	4,167.47	221.47	—	1,388.94	3,000.00	—
Pownall State School	605,087.00	5,500.00	610,587.00	606,431.12	—	4,155.88	—	4,181.53	25.65	3,730.15	3,730.15
Prison, Maine State	265,021.40	—	265,021.40	312,887.02	47,865.62	—	19,807.79	—	—	28,057.83	—
Western Maine Sanatorium	210,656.00	—	210,656.00	213,008.05	2,352.05	—	6,170.71	—	3,818.66	—	—
Women's Reformatory	140,533.00	—	140,533.00	144,073.63	3,540.63	—	4,902.35	—	1,388.72	230.01	203.01
Insurance Department	22,896.00	—	22,896.00	22,610.79	—	285.21	—	—	—	—	285.21
Inter-State Co-operation, Comm.											
for	2,000.00	—	2,000.00	2,000.00	—	—	—	—	—	—	—
Labor and Industry, Dept. Oper.	31,501.00	869.95	32,370.95	32,170.95	—	200.00	—	—	—	200.00	—
Legislative Expense	336,000.00	38,802.12	374,802.12	374,802.12	—	—	—	—	—	—	—
Comm. to Study Lands Reserved	2,500.00	—	2,500.00	66.50	—	2,433.50	—	—	—	481.86	1,951.64
Research Committee	5,000.00	—	5,000.00	2,312.06	—	2,687.94	—	—	—	—	2,687.94
Recess Comm. to Study	—	—	—	—	—	—	—	—	—	—	—
Pension Laws	2,500.00	—	2,500.00	3,395.94	895.94	—	—	—	—	2,286.01	1,390.07
Comm. to Study Atlantic Salmon	2,500.00	—	2,500.00	3,124.29	624.29	—	—	—	—	1,135.97	511.68
Comm. on Tech. & Voc. Institutes	2,500.00	—	2,500.00	—	—	2,500.00	—	—	—	2,155.83	4,655.83
Library, State—Dept. Operations	59,383.00	100.00	59,483.00	59,751.35	268.35	—	116.24	—	—	264.11	112.00
Maine Maritime Academy	101,769.16	25,000.00	126,769.16	126,769.16	—	—	—	—	—	—	—
Miscellaneous Resolves:											
George Johnson	360.00	—	360.00	360.00	—	—	—	—	—	—	—
Maine Historical Society	2,500.00	—	2,500.00	2,500.00	—	—	—	—	—	—	—
Fish Screen at Eagle Lake	—	—	—	—	—	—	—	—	1,202.11	1,202.11	—
Knox Memorial Assn.	1,000.00	—	1,000.00	1,000.00	—	—	—	—	—	—	—

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COMPARISON OF ACTUAL OPERATIONS WITH LEGISLATIVE BUDGET PLAN

For the Fiscal Year Ended June 30, 1947

(Appropriation Accounts Only)

Department	Legislative Budget	Contingent Account Transfers	Total	Expended and Encumbered	Expenditures		Revenues		Transfers	Other Adjustments	Lapsed Balances
					Over Budget	Under Budget	Over Budget	Under Budget			
Park Commission—Dept. Oper.	10,466.00	—	10,466.00	21,876.84	11,410.84	—	2,639.20	—	912.33	9,721.29	37.32
Military Forts and Reservations.	12,480.00	—	12,480.00	2,450.80	—	10,029.20	921.56	—	10,841.09	—	109.67
Improvement of Fort Knox	—	—	—	—	—	—	—	—	—	—	—
Reservation	4,545.00	—	4,545.00	654.37	—	3,890.63	—	—	—	3,890.63	—
Land Use Areas	16,624.00	—	16,624.00	20,057.59	3,433.59	—	1,383.17	—	11,753.42	9,703.00	—
Park Comm.—Baxter State	5,363.00	2,000.00	7,363.00	8,392.80	1,029.80	—	1,168.93	—	—	—	139.13
Personnel Bureau—Dept. Oper.	18,810.00	—	18,810.00	19,030.39	220.39	—	500.00	—	—	11.40	291.01
Police, State—Dept. Operations	51,296.00	—	51,296.00	49,294.62	—	2,001.38	—	—	—	—	2,001.38
Finger Printing School Children	11,222.00	—	11,222.00	10,563.64	—	658.36	—	—	—	—	658.36
Public Buildings, Supt. of—Dept. Operations	158,470.00	10,350.00	168,820.00	173,791.00	4,971.00	—	4,971.00	—	—	1,767.92	1,767.92
Staff House	780.00	—	780.00	747.93	—	32.07	—	—	—	—	32.07
Public Utilities Comm—Dept. Oper	74,556.00	7,550.00	82,106.00	82,171.72	65.72	—	74.25	—	—	—	8.53
Topographical Mapping	3,500.00	—	3,500.00	6,270.39	2,770.39	—	—	—	—	2,770.39	—
Purchases, Bureau—Dept. Oper.	25,537.00	468.00	26,005.00	26,237.77	232.77	—	—	—	232.77	—	—
Central Mailing Room	8,947.00	1,628.00	10,575.00	10,770.94	195.94	—	—	—	83.44	—	—
Division Public Printing	11,052.80	2,078.00	13,130.80	13,214.24	83.44	—	—	—	—	—	—
Racing Commission	12,097.00	4,570.00	16,667.00	16,659.72	—	7.28	—	—	—	—	7.28
Revisor of Statutes	10,624.00	160.00	10,784.00	10,775.01	—	8.99	—	—	—	—	8.99
Sanitary Water Board	13,728.00	500.00	14,228.00	11,616.71	—	2,611.29	50.00	—	—	—	2,661.29
Sea and Shore Fisheries—Dept. Operations	132,615.00	6,500.00	139,115.00	145,173.22	6,058.22	—	70.00	—	3,738.05	13,728.54	1,002.27
Const. of Lobster Rearing Station	10,500.00	—	10,500.00	—	—	10,500.00	—	—	—	10,500.00	—
Secretary of State—Dept. Oper.	18,463.00	13.52	18,476.52	18,228.28	—	248.24	—	—	248.24	—	—
Election Division	24,579.00	4,100.00	28,679.00	28,700.13	21.13	—	—	—	21.13	—	—
Supreme, Judicial and Superior Courts	242,955.00	—	242,955.00	225,180.45	—	17,774.55	—	—	—	—	17,774.55
Taxation, Bureau of—Dept. Oper.	83,172.00	—	83,172.00	89,075.59	5,903.59	—	7,016.46	—	227.11	266.61	1,606.59
Assistance to Local Assessors	10,000.00	—	10,000.00	9,959.08	—	40.92	12.00	—	—	—	52.92
Cigarette Tax Division	41,230.00	—	41,230.00	41,807.35	577.35	—	—	—	—	—	577.35
Treasurer of State—Dept. Oper.	32,082.00	3,700.00	35,782.00	32,026.70	—	3,755.30	95.00	—	—	3,700.00	150.30
Uniform Legislation, Comm. of	350.00	136.05	486.05	486.05	—	—	—	—	—	—	—
University of Maine	707,077.00	—	707,077.00	707,077.00	—	—	—	—	—	—	—
War Veterans Services	—	—	—	—	—	—	—	—	28,782.00	28,782.00	—
Unemployment Compensation Commission:	—	—	—	—	—	—	—	—	—	—	—
Maine State Employment Service	40,000.00	—	40,000.00	—	—	40,000.00	—	20,000.00	—	—	20,000.00
Employees' Retirement System	—	—	—	—	—	—	—	—	—	—	—
Expense Fund	12,620.00	416.00	13,036.00	12,930.00	—	106.00	—	—	—	39.04	145.04
Employees' Retirement System	—	—	—	—	—	—	—	—	—	—	—
Pension Fund	230,732.00	—	230,732.00	226,073.00	—	4,659.00	—	—	—	—	4,659.00
Maine Teachers' Retirement Assn.	219,300.00	—	219,300.00	219,300.00	—	—	—	—	—	—	—
Trust Funds Earnings	32,698.00	10,147.58	42,845.58	42,795.58	—	50.00	—	—	—	—	50.00
	\$24,083,419.36	\$223,443.21	\$24,306,862.57	\$26,073,260.87	\$2,290,715.78	\$524,347.48	\$1,687,325.25	\$50,171.57	—	\$415,719.52	\$286,474.90

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**QUASI-INDEPENDENT
AGENCIES**

MAINE PORT AUTHORITY
Comparative Balance Sheets
June 30, 1947 and June 30, 1946

	June 30, 1947	June 30, 1946	Increase Decrease
Assets			
Cash	\$20,656.56	\$97,860.14	\$77,203.58
Investments—in Bonds	95,062.50	180,062.50	85,000.00
Accounts Receivable	11,695.92	30,692.19	18,996.27
Impounded Bank Accounts		114.21	114.21
Wharf, Structures and Buildings	1,852,685.10	1,689,559.49	163,125.61
Equipment, Furniture and Fixtures	2,101.56	1,669.76	431.80
Unexpired Insurance	3,582.77	3,672.73	89.96
Total Assets	\$1,985,784.41	\$2,003,631.02	\$17,846.61
Liabilities			
Accounts Payable	\$4,301.97	\$6,596.44	\$2,294.47
Other Accrued Liabilities	325.24	2,238.00	1,912.76
Total Liabilities	4,627.21	8,834.44	4,207.23
Reserves			
Reserve for Depreciation	230,555.25	120,455.75	110,099.50
Surplus			
Donated Surplus	1,620,260.99	1,620,260.99	
Earned Surplus	130,340.96	254,079.84	123,738.88
Total Surplus	1,750,601.95	1,874,340.83	123,738.88
Total Liabilities, Reserves, and Surplus	\$1,985,784.41	\$2,003,631.02	\$17,846.61

MAINE PORT AUTHORITY
Comparative Statement of Operations
Fiscal Years Ended June 30, 1947 and 1946

	1947	1946	Increase Decrease
Income			
Wharfage	\$5,727.87	\$15,349.51	\$9,621.64
Handling	30,706.77	22,804.87	7,901.90
Dockage	6,173.54	7,504.76	1,331.22
Water and Electricity	1,802.58	2,202.71	400.13
Storage	1,639.14	1,122.95	516.19
Rentals	17,183.11	61,103.33	43,920.22
Total Operating Income	\$63,233.01	\$110,088.13	\$46,855.12
Expense			
Personal Services	38,907.33	24,531.21	14,376.12
Operating	68,199.30	51,884.30	16,314.40
Maintenance and Repairs	4,087.87	3,334.60	753.27
General Office	4,503.41	8,815.98	4,312.57
Total Operating Expense	115,697.91	88,566.69	27,131.22
Net Profit (Loss) From Operations	52,464.90	21,521.44	73,986.34
Other Income			
U. S. Navy Grant for Restoration of Pier	7,550.00		
Less: Expended for Restoration	4,839.40		
	2,710.60		2,710.60
Interest Income	3,768.17	4,468.92	700.75
Profit on Sale of Securities	3,171.80	129.05	3,042.75
Sale of Equipment		10,000.00	10,000.00
Miscellaneous	325.40	717.15	391.75
Total Other Income	9,975.97	15,315.12	5,339.15
Other Expense			
Personal Services—Fay, Spofford and Thorndike		31,307.94	31,307.94
Net Profit Loss For Year	\$42,488.93	\$5,528.62	\$48,017.55

MAINE MARITIME ACADEMY
Comparative Balance Sheets
June 30, 1947 and June 30, 1946

	June 30, 1947	June 30, 1946	Increase Decrease
Assets			
Cash	\$6,203.57	\$11,355.69	\$5,152.12
Accounts Receivable, Less Reserve	49,103.00	10,643.09	38,459.91
Investment in Bonds		20,000.00	20,000.00
Inventories	19,597.96	20,356.88	758.92
Equipment, Less Reserve	53,842.97	29,757.25	24,085.72
Buildings and Improvements, Less Reserve	78,545.05	63,313.93	15,231.12
Land	11,514.02	5,714.02	5,800.00
Accrued Items and Prepaid Charges	5,102.31	45,874.51	40,772.20
Total Assets	\$223,908.88	\$207,015.37	\$16,893.51
Liabilities			
Accounts Payable	\$28,068.78	\$31,960.50	\$3,891.72
Notes Payable	10,000.00	10,000.00	
Total Liabilities	38,068.78	41,960.50	3,891.72
Reserves			
Cadet Incidental Fund	891.05	880.32	10.73
Year Book Fund	2,485.25	292.81	2,192.44
Total Reserves	3,376.30	1,173.13	2,203.17
Surplus			
Appropriated (Fixed Assets)	143,902.04	98,785.20	45,116.84
Unappropriated	38,561.06	65,096.54	26,534.78
Total Surplus	182,463.80	163,881.74	18,582.06
Total Liabilities, Reserves and Surplus	\$223,908.88	\$207,015.37	\$16,893.51

MAINE MARITIME ACADEMY
Comparative Statement of Operations
Fiscal Years Ended June 30, 1947 and 1946

	1947	1946	Increase Decrease
Revenues:			
Per Capita Payments from Federal Govt.	\$24,999.48	\$24,941.90	\$ 57.58
Cadet Subsistence	36,523.50	39,911.25	3,387.75
Cadet Service Charge	15,295.00	20,650.00	5,355.00
Massachusetts Maritime Academy	40,026.01		40,026.01
Income from Meals (Other than Cadets)	724.75	1,344.52	619.77
Invested Funds	502.88	479.58	23.35
Bus Income		1,436.40	1,436.40
Sale of Salvage		78.25	78.25
Miscellaneous Receipts	3,998.61	2,929.94	1,068.67
Total Revenues	122,070.23	91,771.79	30,298.44
Expenditures:			
Administrative	55,478.62	53,442.88	2,035.74
School	51,780.04	38,786.02	12,994.02
Mess	49,441.28	57,837.95	8,396.67
Training Ship	89,868.58	554.94	89,313.64
Household		16,225.30	16,225.30
Sick Bay		902.33	902.33
Total Expenditures	246,568.52	167,749.42	78,819.10
Excess of Expenditures over Revenues	124,498.29	75,977.63	48,520.66
Grants:			
State of Maine	126,769.16	50,000.00	76,769.16
United States Government	25,000.00	25,000.00	
Total Grants	151,769.16	75,000.00	76,769.16
Net Increase or Decrease in Surplus	\$27,270.87	\$977.63	\$28,248.50

**STATISTICS ON
COUNTIES, CITIES AND TOWNS**

COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE

December 31, 1946, as Compared With December 31, 1945

ASSETS

December 31, 1946

December 31, 1945

(Cents omitted)

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 and Towns	Road Repair and W. Lands				General	Im-pounded		Cities and Towns	Road Repair and W. Lands			
Androscoggin . . .	\$72,529	—	\$65,376	—	—	\$20,000	\$7,419	\$165,324	\$77,728	—	\$40,022	—	—	\$20,000	—	\$137,750
Aroostook	65,939	—	228,614	\$1,785	\$972	—	2,747	300,057	108,873	—	224,393	—	\$1,757	—	\$2,597	337,620
Cumberland . . .	7,859	—	30,000	—	—	—	9,938	47,797	8,618	—	40,000	—	—	—	—	48,618
Franklin	15,945	—	—	—	2,007	65	4,036	22,053	29,388	—	—	—	2,283	125	—	31,796
Hancock	75,310	—	—	—	1,429	5,600*	2,552	84,891	58,296	—	—	\$4,052	2,275	11,200*	—	75,823
Kennebec	96,061	—	—	—	117	732	3,888	100,798	86,199	—	—	—	15	966	—	87,180
Knox	27,076	—	8,000	—	2	—	563	35,641	25,153	—	12,540	—	—	—	—	37,693
Lincoln	10,084	—	69,351	172	12	—	3,117	82,736	13,878	—	67,991	515	15	—	—	82,399
Oxford	42,464	\$956	193,279	—	1,773	6,105	13,882	258,459	50,132	\$1,111	191,157	—	2,208	—	—	244,608
Penobscot	114,309	—	52,800	4,179	6,378	—	177,666	69,711	—	—	75,000	2,747	7,506	—	—	154,964
Piscataquis . . .	34,795	—	—	895	669	—	92	36,451	33,624	—	—	—	426	291	—	34,341
Sagadahoc	35,401	—	—	—	6	—	616	36,023	23,859	—	—	—	3	—	—	28,862
Somerset	64,040	—	—	—	1,254	21,341	3,385	90,020	61,480	500	—	—	928	20,000	2,701	85,609
Waldo	15,911	—	30,000	5,212	—	—	49	51,172	23,739	—	30,000	—	—	—	—	53,739
Washington	53,172	—	—	4,090	4,837	198,223	156	260,478	47,026	—	7,201	—	4,383	198,222	156	256,988
York	124,613	—	80,542	—	—	746	—	205,901	139,119	3,289	75,878	—	—	—	—	218,286
	\$855,508	\$956	\$757,962	\$16,333	\$19,456	\$252,812	\$52,440	\$1,955,467	\$861,823	\$4,900	\$764,182	\$7,314	\$21,799	\$250,804	\$5,454	\$1,916,276

*Includes contingent assets of State assumed obligations.

LIABILITIES

	Accounts Payable	Bonds Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Combined Liabilities and Net Surplus	Accounts Payable	Bonds Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Combined Liabilities and Net Surplus
					Appropriated	Unappropriated						Appropriated	Unappropriated	
Androscoggin...	—	\$61,300	\$7,419	\$68,719	\$40,376	\$56,229	\$165,324	\$104	\$64,600	—	\$64,704	\$25,000	\$48,046	\$137,750
Aroostook	\$727	10,000	2,747	13,474	236,981	49,602	300,057	17,642	20,000	\$2,597	40,239	203,345	94,036	337,620
Cumberland	—	130,000	9,938	139,938	30,000	122,141	47,797	18,061	140,000	—	158,061	—	109,443	48,618
Franklin	—	—	4,036	4,036	8,401	26,418	22,053	3,064	—	—	3,064	—	28,732	31,796
Hancock	23	93,500	2,552	96,075	433	10,751	84,891	2,840	118,100	—	120,940	—	45,117	75,823
Kennebec	41	—	3,888	3,929	136	96,733	100,798	435	—	—	435	—	86,745	87,180
Knox	—	18,000	563	18,563	8,000	9,078	35,641	—	21,000	—	21,000	12,540	4,153	37,693
Lincoln	—	2,635	3,276	5,911	69,351	7,474	82,736	158	7,635	—	7,793	67,991	6,615	82,399
Oxford	3	135,000	13,882	148,885	3,554	106,020	258,459	1,439	135,000	—	136,439	—	108,169	244,608
Penobscot	—	5,000	7,389	12,389	60,339	104,938	177,666	10,873	10,000	—	20,873	75,000	59,091	154,964
Piscataquis	—	—	92	92	24	36,335	36,451	5,988	—	—	5,988	—	28,353	34,341
Sagadahoc	—	—	616	616	—	35,407	36,023	38	—	—	38	—	28,824	28,862
Somerset	500	—	3,385	3,885	1,121	85,014	90,020	682	—	2,701	3,383	—	82,226	85,609
Waldo	—	—	49	49	30,127	20,996	51,172	—	—	—	—	30,127	23,612	53,739
Washington	—	480,000	156	480,156	617	219,061	260,478	13,415	507,000	156	520,571	—	263,583	256,988
York	833	205,000	4,544	210,377	—	4,476	205,901	1,023	210,000	4,758	215,781	—	2,505	218,286
	\$2,127	\$1,140,435	\$64,532	\$1,207,094	\$470,558	\$277,815	\$1,955,467	\$75,762	\$1,233,335	\$10,212	\$1,319,309	\$414,003	\$182,964	\$1,916,276

STATEMENT OF RECEIPTS AND EXPENDITURES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE

For the 1946 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.....	\$27,848	\$91,275	\$81,245	\$11,755	\$15,810	\$30,711	\$11,194	\$7,925	\$16,421	\$63,276	\$8,437	\$16,403	\$21,245	\$11,639	\$23,198	\$45,789
Fees of County Officers.....	13,559	11,550	29,005	4,170	7,409	14,238	5,066	4,443	6,741	16,048	3,334	3,840	7,693	4,342	5,049	15,756
Miscellaneous Revenue Accounts	4,566	791	7,786	332	42	4,220	448	262	80	5,474	342	267	631	26	258	993
Total Revenue Items.....	45,973	103,616	118,036	16,257	23,261	49,169	16,708	12,630	23,242	84,798	12,113	20,510	29,569	16,007	28,505	62,538
Tax Accounts—																
City and Town Taxes.....	131,233	60,156	235,884	32,036	89,624	71,639	51,434	38,149	64,576	130,361	30,135	35,950	44,364	35,507	69,817	90,387
Wild Land Taxes.....	—	17,227	—	5,305	3,751	—	98	70	6,138	7,184	5,421	13	11,548	—	13,353	—
Road Repair Taxes (includes State grants).....	—	19,390	—	17,269	10,374	386	—	—	22,556	21,673	9,986	—	20,308	—	22,388	—
Interest on Taxes.....	—	—	—	—	3	—	—	—	—	—	—	—	—	—	—	—
Total Tax Accounts.....	131,233	96,773	235,884	54,610	103,752	72,025	51,532	38,219	93,270	159,218	45,542	35,963	76,220	35,507	105,558	90,387
Other Receipts—																
Temporary Loans.....	—	—	120,000	—	—	—	—	—	—	—	—	—	—	—	—	—
Sinking and Reserve Funds.....	—	—	10,000	—	—	—	—	—	—	22,260	—	—	—	—	7,201	—
Miscellaneous.....	406	595	15	1,057	188	1,804	58	—	10,580	4,757	1,688	213	1,362	500	1,221	427
Total Other Receipts.....	406	595	130,015	1,057	188	1,804	58	—	10,580	27,017	1,688	213	1,362	500	8,422	427
TOTAL RECEIPTS.....	177,612	200,984	483,935	71,924	127,201	122,998	68,298	50,849	127,092	271,033	59,343	56,686	107,151	52,014	142,485	153,352
EXPENDITURES																
Court Expenses.....	30,564	43,698	72,642	7,332	10,636	23,712	9,085	7,080	20,418	58,424	6,441	12,842	18,414	7,867	14,552	30,850
Apprehension and Custody of Prisoners.....	39,262	25,198	104,893	7,467	15,560	24,225	7,768	9,098	21,729	26,263	5,205	7,669	18,044	17,592	11,557	32,290
Salaries, Clerk Hire and Exp'ses Buildings.....	48,369	58,640	64,028	17,725	29,497	39,246	23,729	19,203	35,941	63,200	18,309	22,549	30,717	21,562	26,190	63,161
Highways and Bridges.....	23,181	12,974	28,034	3,914	7,660	11,008	7,714	2,378	6,716	21,913	3,982	4,238	9,354	3,031	6,313	10,096
Debt and Interest.....	485	77,732	49,669	43,965	9,243	9,674	15,120	9,300	33,981	25,346	18,696	592	22,197	2,790	34,638	7,122
Farm Bureau.....	5,118	10,800	131,955	—	29,554	—	4,035	5,153	5,400	5,400	—	—	—	—	38,594	13,550
Medical Examiners.....	3,168	4,000	3,500	3,500	3,500	2,500	1,400	1,200	3,500	4,006	3,000	832	3,000	4,375	3,000	4,000
Law Library.....	3,433	1,057	1,792	344	398	858	514	282	705	1,185	484	466	724	182	291	1,267
Indexing—Register of Deeds.....	1,500	1,900	—	750	1,000	1,500	1,000	275	1,000	1,000	500	500	1,500	800	900	1,250
Deposits to Sinking or Reserve Funds.....	1,380	3,852	20,006	—	1,599	—	—	400	370	11,000	—	—	500	—	—	—
Miscellaneous.....	25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,000
Total Expenditures.....	1,374	4,068	*8,181	370	1,539	413	551	274	5,000	*7,702	1,554	457	142	1,643	305	272
TOTAL EXPENDITURES.....	\$182,834	\$243,919	\$484,694	\$85,367	\$110,186	\$113,136	\$70,916	\$54,643	\$134,760	\$226,433	\$58,171	\$50,145	\$104,592	\$59,842	\$136,340	\$167,858

*Includes Reserve for Retirement Fund.

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

ANDROSCOGGIN COUNTY

At Close of 1946 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
4	Auburn	\$14,357,405	\$3,906,445	\$18,263,850	\$913,193	\$355,726	\$334,000	—	\$21,726	—
222	Durham	290,299	233,020	523,319	26,166	10,400	—	\$10,400	—	—
207	Greene	376,809	290,970	667,779	33,389	4,316	—	3,000	320	\$996
218	Leeds	175,249	203,997	379,246	18,962	2,414	—	1,500	164	750
2	Lewiston	29,322,906	5,141,127	34,464,033	1,723,202	1,196,034	1,187,000	—	9,034	—
35	Lisbon	2,655,969	400,875	3,056,844	152,842	100,033	—	99,000	1,033	—
140	Livermore	432,100	197,680	629,780	31,489	16,000	16,000	—	—	—
52	Livermore Falls	1,308,965	876,806	2,185,771	109,289	8,002	8,000	—	2	—
84	Mechanic Falls	644,084	454,150	1,098,234	54,912	14,717	14,000	—	717	—
258	Minot	241,856	96,410	338,266	16,913	6,117	—	6,000	117	—
125	Poland	771,990	374,762	1,146,752	57,338	8,407	—	8,000	407	—
127	Turner	646,305	414,190	1,060,495	53,025	6,259	—	6,000	259	—
336	Wales	221,365	57,610	278,975	13,949	1,500	—	1,500	—	—
148	Webster	422,530	147,895	570,425	28,521	2,695	—	2,600	95	—

AROSTOOK COUNTY

371	Amity	\$39,525	\$43,818	\$83,343	\$4,167	\$5,685	—	—	\$998	\$4,687
70	Ashland	742,906	217,987	960,893	48,045	31,790	\$6,000	\$7,500	\$6,062	12,228
409	Bancroft	35,077	68,875	103,952	5,198	1,235	—	1,235	—	—
399	Benedicta	80,069	17,681	97,750	4,888	100	—	—	100	—
169	Blaine	351,445	131,230	482,675	24,134	13,300	13,000	—	—	300
143	Bridgewater	544,060	114,544	658,604	32,930	31,026	28,000	—	—	3,026
16	Caribou	3,754,810	803,475	4,558,285	227,914	75,000	50,000	25,000	—	—
249	Castle Hill	245,880	80,912	326,792	16,340	7,537	5,000	—	—	2,537
354	Chapman	129,826	43,906	173,732	8,687	7,889	—	2,500	7	5,382
369	Crystal*	120,683	74,903	195,586	9,779	344	—	—	285	59
398	Dyer Brook	70,590	48,349	118,939	5,947	1,053	—	—	1,053	—
91	Eagle Lake	205,780	43,625	249,405	12,470	8,436	—	6,682	1,604	150
104	Easton	819,185	245,925	1,065,110	53,256	15,547	—	7,500	—	8,047
24	Fort Fairfield	4,352,945	640,352	4,993,297	249,665	142,028	85,000	50,000	3,399	3,629
28	Fort Kent	1,084,480	267,375	1,351,855	67,593	10,800	9,500	—	1,300	—
107	Frenchville	315,865	39,800	355,665	17,783	54	—	—	54	—

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

AROOSTOOK COUNTY—Continued
At Close of 1946 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.....	\$240,210	\$46,210	\$286,420	\$14,321	\$596	—	—	\$204	\$392
407	Haynesville.....	24,132	44,182	68,314	3,416	10	—	—	10	—
433	Hersey.....	30,511	50,225	80,736	4,037	407	—	—	407	—
164	Hodgdon.....	460,390	82,065	542,455	27,123	17,757	\$12,000	\$4,000	513	1,244
18	Houlton.....	3,851,337	939,035	4,790,372	239,519	35,993	25,000	5,830	5,163	—
130	Island Falls.....	377,960	113,156	491,116	24,556	6,200	6,000	—	—	200
94	Limestone.....	956,100	248,085	1,204,185	60,209	22,951	20,000	—	—	2,951
223	Linneus.....	271,195	63,085	334,280	16,714	6,972	—	4,940	182	1,850
170	Littleton.....	471,392	88,426	559,818	27,991	22,000	22,000	—	—	—
372	Ludlow.....	85,006	39,584	124,590	6,230	943	—	—	23	920
31	Madawaska.....	2,387,611	121,876	2,509,487	125,474	29,973	27,000	—	2,173	800
132	Mapleton.....	554,267	132,020	686,287	34,314	16,032	16,000	—	32	—
92	Mars Hill.....	1,076,252	184,348	1,260,600	63,030	11,015	9,000	—	—	2,015
284	Masardis.....	172,470	180,975	353,445	17,672	6,044	—	—	—	2,344
343	Merrill.....	143,553	22,745	166,298	8,315	26,881	—	7,238	400	19,243
114	Monticello.....	629,933	56,885	686,818	34,341	25,406	22,000	—	1,681	1,725
347	New Limerick*.....	137,611	79,417	217,028	10,851	—	—	—	—	—
211	New Sweden.....	321,855	54,810	376,665	18,833	4,336	—	—	—	4,336
167	Oakfield.....	209,791	105,729	315,520	15,776	9,001	4,000	—	25	4,976
434	Orient*.....	20,851	63,144	83,995	4,200	6,894	—	—	2,299	4,595
252	Perham.....	304,455	67,945	372,400	18,620	—	—	—	—	—
224	Portage Lake.....	129,999	100,216	230,215	11,511	2,500	2,500	—	—	—
17	Presque Isle.....	4,798,120	800,945	5,599,065	279,953	65,790	65,000	—	790	—
93	St. Agatha.....	309,405	45,660	355,065	17,753	263	—	—	263	—
168	Sherman.....	394,275	40,680	434,955	21,748	23,377	8,000	—	92	15,285
349	Smyrna.....	92,590	107,950	200,540	10,027	750	—	—	—	750
202	Stockholm.....	146,755	59,705	206,460	10,323	3,291	—	2,979	312	—
26	Van Buren.....	1,187,060	97,875	1,284,935	64,247	18,502	15,350	—	3,152	—
377	Wade.....	95,967	84,784	180,751	9,038	10,894	—	—	17	10,877
95	Washburn.....	915,195	148,785	1,063,980	53,199	21,200	20,000	—	1,200	—
237	Westfield.....	274,900	181,212	456,112	22,806	2,000	2,000	—	—	—
381	Weston.....	52,111	37,117	89,228	4,461	931	—	—	—	931
141	Woodland.....	449,400	148,610	598,010	29,901	3,075	—	3,075	—	—
268	Allagash Plantation.....	21,903	300,409	322,312	16,116	2,017	—	—	2,017	—
393	Cary Plantation.....	48,872	18,001	66,873	3,344	332	—	—	332	—

*Figures shown are for the 1945 municipal year.

AROOSTOOK COUNTY—Continued

266	Caswell Plantation*	\$116,550	\$99,350	\$215,900	\$10,795	\$11,738	—	—	\$11,738	—
337	Cyr Plantation*	96,105	55,285	151,390	15,390	7,570	—	—	99	—
472	E Plantation	8,985	36,438	45,423	2,271	—	—	—	—	—
460	Garfield Plantation	18,494	29,942	48,436	2,422	—	—	—	—	—
475	Glenwood Plantation	4,494	42,829	47,323	2,366	—	—	—	—	—
271	Hamlin Plantation	97,320	54,530	151,850	7,593	—	—	—	—	—
455	Hammond Plantation	9,637	81,001	90,638	4,532	65	—	—	65	—
404	Maewahoc Plantation	17,609	48,653	66,262	3,313	38	—	—	38	—
442	Moro Plantation*	20,820	40,724	61,544	3,077	1,523	—	—	1,523	—
491	Nashville Plantation	5,545	65,585	71,130	3,557	—	—	—	—	—
273	New Canada Plantation	127,629	44,889	172,318	8,616	—	—	—	—	—
421	Oxbow Plantation	51,589	42,870	94,459	4,723	—	—	—	—	—
338	Reed Plantation	27,385	67,530	94,915	4,746	256	—	—	256	—
118	St. Francis Plantation	132,135	60,285	192,420	9,621	—	—	—	—	—
275	St. John Plantation	40,045	108,898	148,943	7,447	—	—	—	—	—
159	Wallagrass Plantation	142,805	53,913	196,718	9,836	—	—	—	—	—
456	Westmanland Plantation	41,880	83,945	125,825	6,291	236	—	—	—	\$236
326	Winterville Plantation	42,892	14,457	57,349	2,867	—	—	—	—	—

CUMBERLAND COUNTY

240	Baldwin	\$168,952	\$448,538	\$617,490	\$30,875	\$9,000	—	\$9,000	—	—
55	Bridgton	1,330,972	573,631	1,904,603	95,230	5,079	\$4,500	—	\$579	—
14	Brunswick	4,358,410	1,871,329	6,229,739	311,487	131,981	97,000	30,000	4,981	—
53	Cape Elizabeth	3,186,030	1,239,190	4,425,220	221,261	34,580	23,000	11,580	—	—
203	Casco	226,720	248,325	475,045	23,752	7,410	—	5,000	380	\$2,030
117	Cumberland	1,247,801	656,463	1,904,264	95,213	11,500	4,000	7,500	—	—
59	Falmouth	2,456,740	874,393	3,331,133	166,557	43,500	15,000	28,500	—	—
62	Freeport	1,533,541	413,289	1,946,830	97,342	39,103	10,000	29,050	14	39
47	Gorham	1,490,295	1,373,163	2,863,458	143,173	16,136	—	15,610	526	—
128	Gray	528,803	273,070	801,873	40,094	11,537	—	10,815	696	26
138	Harpswell	497,580	837,905	1,335,485	66,774	27,392	19,000	—	8,392	—
175	Harrison	482,780	253,772	736,552	36,828	7,412	—	7,000	370	42
257	Naples	328,154	220,690	548,844	27,442	15,513	—	15,000	176	337
72	New Gloucester	487,722	198,232	685,954	34,298	664	—	—	664	—
259	North Yarmouth	333,569	119,638	453,207	22,660	6,390	—	6,000	390	—
313	Otisfield	205,878	196,862	402,740	20,137	5,074	—	5,000	74	—
1	Portland	67,815,025	13,996,550	81,811,575	4,090,579	4,083,965	3,721,000	—	249,081	113,884
293	Pownal*	180,446	89,811	270,257	13,513	—	—	—	—	—
308	Raymond	231,165	513,835	745,000	37,250	2,272	—	—	97	2,175
61	Scarboro	2,800,875	140,294	2,941,169	147,058	74,854	65,000	—	4,561	5,293
304	Sebago	254,550	385,120	639,670	31,984	5,465	—	5,000	465	—
8	South Portland	10,089,415	5,381,555	15,470,970	773,549	433,241	400,000	—	33,241	—
119	Standish	425,265	1,461,140	1,886,405	94,320	1,560	—	—	—	1,560
10	Westbrook	5,311,464	4,710,717	10,022,181	501,109	364,456	238,000	25,000	50,103	51,353
71	Windham	771,212	1,744,189	2,515,401	125,770	9,385	—	5,700	1,245	2,440
75	Yarmouth	1,176,614	326,423	1,503,037	75,152	15,750	—	15,750	—	—

*Figures shown are for the 1945 municipal year.

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

FRANKLIN COUNTY

At Close of 1946 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
357	Avon.....	\$94,073	\$80,715	\$174,788	\$8,739	\$500	—	—	\$500	—
395	Carthage.....	51,007	88,847	139,854	6,993	6,782	—	\$6,000	32	\$750
299	Chesterville.....	175,535	128,550	304,085	15,204	4,047	—	3,000	136	911
247	Eustis.....	328,690	125,080	453,770	22,689	14,711	—	1,000	23	13,688
40	Farmington.....	2,799,895	198,025	2,997,920	149,896	68,738	\$55,000	12,000	1,738	—
385	Industry.....	81,861	96,488	178,349	8,917	114	—	—	114	—
60	Jay.....	804,814	1,453,450	2,258,264	112,913	39,577	15,000	22,973	1,604	—
209	Kingfield.....	348,631	37,295	385,926	19,296	1,218	—	—	3	1,215
412	Madrid.....	31,067	68,756	99,823	4,991	500	—	—	—	500
229	New Sharon.....	256,348	78,936	335,284	16,764	6,595	—	—	370	6,225
314	New Vineyard.....	166,653	49,780	216,433	10,822	3,573	—	3,500	73	—
154	Phillips.....	492,595	76,695	569,290	28,465	5,002	4,000	—	2	1,000
120	Rangeley.....	1,170,437	608,105	1,778,542	88,927	27,038	19,000	7,357	681	—
179	Strong.....	526,873	38,049	564,922	28,246	9,381	—	9,381	—	—
403	Temple.....	92,420	79,900	172,320	8,616	2,614	251	500	—	1,863
344	Weld.....	156,355	232,700	389,055	19,453	6,779	—	6,000	779	—
51	Wilton.....	1,820,275	143,425	1,963,700	98,185	2,844	—	2,149	695	—
485	Coplin Plantation.....	13,717	60,362	74,079	3,704	—	—	—	—	—
444	Dallas Plantation.....	70,880	114,483	185,363	9,268	—	—	—	—	—
481	Rangeley Plantation.....	15,794	217,901	233,695	11,685	—	—	—	—	—
466	Sandy River Plantation.....	23,320	151,925	175,245	8,762	—	—	—	—	—

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HANCOCK COUNTY

435	Amherst.....	\$32,056	\$35,080	\$67,136	\$3,357	\$1,189	—	\$1,000	—	\$189
469	Aurora.....	30,840	44,170	75,010	3,751	1,038	—	—	—	1,038
33	Bar Harbor.....	3,510,700	2,715,270	6,225,970	311,299	60,877	—	60,650	\$227	—
134	Blue Hill.....	596,775	520,524	1,117,299	55,865	21,040	—	19,521	265	1,254
264	Brooklin.....	252,865	260,025	512,890	25,645	—	—	—	—	—
217	Brooksville.....	185,285	139,682	324,967	16,248	339	—	—	339	—
57	Bucksport.....	614,061	2,217,176	2,831,237	141,562	75,593	\$72,500	—	3	3,090
262	Castine.....	328,405	304,110	632,515	31,626	10,933	—	10,000	292	641
378	Cranberry Isle.....	128,615	238,820	367,435	18,372	552	—	—	552	—
389	Dedham.....	59,149	312,491	371,640	18,582	10,609	5,000	—	4,459	1,150
139	Deer Isle.....	374,134	264,497	638,631	31,932	586	—	—	586	—

HANCOCK COUNTY--Continued

415	Eastbrook	\$41,936	\$64,483	\$106,419	\$5,321	\$402	---	---	---	\$402
38	Ellsworth	1,965,601	1,301,953	3,267,554	163,378	154,333	\$17,000	\$136,000	\$841	492
235	Franklin	210,690	79,874	290,564	14,528	1,038	1,000	---	13	25
166	Gouldsboro	330,558	189,612	520,170	26,009	27,828	---	27,800	22	6
228	Hancock	188,940	216,150	405,090	20,255	828	---	500	328	---
330	Lamoine	111,075	112,185	223,260	11,163	6	---	---	6	---
441	Mariaville	42,282	59,409	101,691	5,085	2,467	---	---	1,467	1,000
81	Mount Desert	1,060,085	2,929,570	3,989,655	199,483	101,544	101,000	---	544	---
177	Orland	202,090	186,263	388,353	19,418	2,472	---	---	---	2,472
438	Otis	19,674	64,570	84,244	4,212	---	---	---	---	---
255	Penobscot	175,254	64,820	240,074	12,004	---	---	---	---	---
242	Sedgwick	176,222	91,814	268,036	13,402	125	---	---	125	---
416	Sorrento	44,792	268,579	313,371	15,669	3,007	---	3,000	7	---
145	Southwest Harbor	911,900	570,285	1,482,185	74,109	10,679	---	6,000	475	4,204
116	Stonington	694,265	65,555	759,820	37,991	2,100	---	---	1,589	511
219	Sullivan*	236,566	150,490	387,056	19,353	6,000	6,000	---	---	---
311	Surry	141,210	149,915	291,125	14,556	2,480	---	---	---	2,480
331	Swan's Island*	121,874	50,339	172,213	8,611	1,500	---	---	489	1,011
160	Tremont	244,790	251,395	496,185	24,809	3,000	---	3,000	---	---
352	Trenton	106,418	91,115	197,533	9,877	---	---	---	---	---
356	Verona	49,795	47,325	97,120	4,856	77	---	---	77	---
429	Waltham	43,004	40,345	83,349	4,167	---	---	---	---	---
305	Winter Harbor	218,580	247,900	466,480	23,324	8,649	---	6,600	2,049	---
447	Long Island Plantation*	18,765	9,165	27,930	1,397	---	---	---	---	---
490	Osborn Plantation	7,421	51,983	59,404	2,970	740	---	500	240	---
474	No. 33 Plantation	10,318	49,422	59,740	2,987	---	---	---	---	---

KENNEBEC COUNTY

185	Albion	\$393,214	\$80,505	\$473,719	\$23,686	\$9	---	---	\$9	---
6	Augusta	13,022,470	829,240	13,851,710	692,586	401,050	\$401,000	---	---	\$50
171	Belgrade	438,457	393,100	831,557	41,578	28,143	28,000	---	143	---
142	Benton	359,724	224,048	583,772	29,189	246	---	---	246	---
74	Chelsea	171,855	84,390	256,245	12,812	1,841	---	---	1,841	---
146	China	---	No	figures available	---	---	---	---	---	---
126	Clinton	548,098	111,820	659,918	32,996	17,500	12,000	\$4,000	---	1,500
151	Farmingdale	876,415	65,500	941,915	47,096	165	---	---	165	---
335	Fayette	125,841	112,150	237,991	11,900	199	---	---	---	199
23	Gardiner	4,158,956	506,775	4,665,731	233,287	230,000	70,000	160,000	---	---
58	Hallowell	1,389,785	553,835	1,943,620	97,181	28,000	28,000	---	---	---
239	Litchfield	403,810	48,940	452,750	22,638	215	---	---	215	---
278	Manchester	---	No	figures available	---	---	---	---	---	---
115	Monmouth	638,549	390,925	1,029,474	51,474	12,427	---	12,200	227	---
265	Mount Vernon	387,625	51,635	439,260	21,963	10,040	2,000	8,000	40	---

*Figures shown are for the 1945 municipal year.

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

KENNEBEC COUNTY--Continued

At Close of 1946 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
63	Oakland	\$1,095,207	\$604,748	\$1,699,955	\$84,998	\$33,239	\$32,750	—	\$489	—
161	Pittston*	284,020	103,810	387,830	19,391	11,963	9,000	—	2,963	—
103	Randolph	309,280	83,650	392,930	19,647	8,334	7,000	\$1,000	334	—
182	Readfield	341,125	125,715	466,840	23,342	6,587	5,000	—	187	\$1,400
346	Rome	130,390	313,300	443,690	22,185	1,139	—	—	1,139	—
181	Sidney	315,662	123,535	439,197	21,960	5,215	4,000	—	1,215	—
89	Vassalboro*	639,473	459,332	1,098,805	54,940	29,973	28,000	1,200	773	—
387	Vienna	115,065	21,145	136,210	6,811	105	—	—	105	—
7	Waterville*	11,980,975	1,672,455	13,653,430	682,672	439,557	437,500	—	2,057	—
324	Wayne	353,018	35,362	388,380	19,419	3,300	—	3,000	300	—
205	West Gardiner	278,625	169,180	447,805	22,390	6,222	6,000	—	222	—
250	Winsor	220,390	191,712	412,102	20,605	401	—	—	401	—
34	Winslow	971,608	2,414,394	3,386,002	169,300	26,012	10,000	14,900	1,112	—
68	Winthrop	1,292,504	842,113	2,134,617	106,731	555	—	—	555	—

KNOX COUNTY

270	Appleton	\$213,720	\$38,705	\$252,425	\$12,621	\$1,500	—	\$1,500	—	—
46	Camden	3,052,535	883,632	3,936,167	196,808	3,500	—	—	\$894	\$2,606
365	Cushing	97,613	98,820	196,433	9,822	16	—	—	16	—
232	Friendship	290,293	222,978	513,271	25,664	2,564	—	2,418	146	—
303	Hope	214,228	85,970	300,198	15,010	250	—	—	150	100
461	Isle-au-Haut	28,195	85,858	114,053	5,703	247	—	—	47	200
328	North Haven	176,040	557,308	733,348	36,667	12,774	\$12,000	—	574	200
282	Owl's Head	150,160	229,390	379,550	18,978	74	—	—	51	23
13	Rockland	5,907,088	1,338,380	7,245,468	362,273	321,301	292,200	25,315	1,299	2,487
110	Rockport	709,933	631,096	1,341,029	67,051	11,483	7,000	2,000	2,483	—
108	Saint George	360,253	239,400	599,653	29,983	—	—	—	—	—
300	South Thomaston	158,590	82,630	241,220	12,061	411	—	—	411	—
67	Thomaston	1,498,415	224,535	1,722,950	86,148	16,231	3,000	12,000	1,231	—
157	Union	492,235	93,110	585,345	29,267	3,549	—	—	548	3,001
102	Vinalhaven	443,525	315,946	759,471	37,974	441	—	—	441	—
121	Warren	626,859	97,680	724,539	36,227	8,798	—	8,000	798	—
253	Washington	202,180	69,310	271,490	13,575	234	—	—	234	—
451	Matinecus Isle Plt.*	32,094	10,655	42,749	2,137	—	—	—	—	—

*Figures shown are for the 1945 municipal year.

LINCOLN COUNTY

374	Alna	\$116,498	\$79,699	\$196,197	\$9,810	\$2,176	—	\$2,000	\$176	—
129	Boothbay	578,292	552,312	1,130,604	56,530	37,061	\$7,500	29,200	361	—
78	Boothbay Harbor	—	—	No	figures available	—	—	—	—	—
360	Bremen	110,442	135,190	245,632	12,282	15	—	—	15	—
131	Bristol	515,120	442,271	957,391	47,870	11,632	—	11,000	524	\$108
210	Damariscotta	657,615	113,299	770,914	38,546	20,502	17,000	3,500	2	—
274	Dresden	207,295	76,130	283,425	14,171	10,327	—	10,100	227	—
348	Edgecomb*	162,223	126,335	288,558	14,428	216	—	—	216	—
192	Jefferson	334,476	148,965	483,441	24,172	912	—	—	757	155
180	Newcastle	386,208	224,963	611,171	30,559	5,000	—	5,000	—	—
261	Nobleboro	211,796	105,780	317,576	15,879	5,469	—	5,000	302	167
289	South Bristol	289,327	435,125	724,452	36,223	4,000	—	4,000	—	—
351	Southport	261,550	875,050	1,136,600	56,830	11,064	—	11,000	64	—
69	Waldoboro	975,291	171,010	1,146,301	57,315	17,371	17,000	—	371	—
452	Westport	83,655	78,720	162,375	8,119	3,513	—	3,450	63	—
187	Whitefield	336,111	102,493	438,604	21,930	278	—	—	278	—
149	Wiscasset	854,495	451,604	1,306,099	65,305	266	—	—	266	—
450	Monhegan Plantation	79,202	86,339	165,541	8,277	4,008	—	4,000	8	—
397	Somerville Plantation	37,988	26,105	64,093	3,205	1,103	—	—	1,103	—

OXFORD COUNTY

230	Andover	\$363,338	\$125,010	\$488,348	\$24,417	\$12,889	\$3,000	\$9,600	\$235	\$54
82	Bethel*	1,130,605	204,700	1,335,305	66,765	142	—	—	142	—
236	Brownfield	281,957	73,655	355,612	17,781	4,097	—	2,000	180	1,917
199	Buckfield	448,598	64,345	512,943	25,647	6,606	4,000	—	502	2,104
443	Byron	12,235	129,460	141,695	7,085	369	—	—	8	361
248	Canton	239,330	123,885	363,215	18,161	13,000	—	13,000	—	—
301	Denmark	237,630	188,968	426,598	21,330	3,850	—	3,000	203	647
96	Dixfield	863,536	142,551	1,006,087	50,304	52,293	—	49,000	893	2,400
99	Fryeburg	740,484	277,576	1,018,060	50,903	275	—	—	275	—
428	Gilead	58,880	141,055	199,935	9,997	1,677	—	—	44	1,633
295	Greenwood	221,940	111,070	333,010	16,651	8,095	—	8,000	—	95
420	Hanover	79,115	41,300	120,415	6,021	200	—	—	—	200
339	Hartford	181,177	105,960	287,137	14,357	4,624	—	—	—	1,000
256	Hebron	225,029	50,163	275,192	13,760	—	—	—	—	—
221	Hiram	262,780	216,705	479,485	23,974	3,847	—	2,600	1,247	—
267	Lovell	466,092	652,627	1,118,719	55,936	6,951	—	6,700	251	—
32	Mexico	1,017,697	309,073	1,326,770	66,339	38,175	38,000	—	175	—
426	Newry	53,626	187,064	240,690	841	12,035	—	—	—	841
45	Norway	1,753,880	330,350	2,084,230	104,212	66,009	48,000	18,000	9	—
137	Oxford	405,450	136,260	541,710	27,086	2,236	—	2,000	236	—
36	Paris	2,229,075	413,145	2,642,220	132,111	1,256	—	—	1,256	—
186	Peru	303,340	606,835	910,175	45,509	718	—	—	145	573
201	Porter	231,879	66,587	298,466	14,923	705	—	—	705	—

*Figures shown are for the 1945 municipal year.

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

OXFORD COUNTY—Continued

At Close of 1946 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	\$52,780	\$122,485	\$175,265	\$8,763	\$5,449	—	\$5,000	\$449	—
12	Rumford	3,724,100	2,537,936	6,262,036	313,102	223,274	\$211,000	—	5,019	\$7,255
405	Stoneham	91,240	77,020	168,260	8,413	3,715	—	3,689	26	—
431	Stow	49,095	77,703	126,798	6,340	442	—	—	442	—
298	Sumner	248,960	36,973	285,933	14,297	5,904	—	3,400	4	2,500
408	Sweden	36,758	122,692	159,450	7,973	226	—	—	44	182
422	Upton	21,332	105,856	127,188	6,359	1,600	—	1,600	—	—
213	Waterford	332,095	330,661	662,756	33,138	357	—	—	357	—
197	Woodstock	338,690	235,345	574,035	28,702	14,455	—	14,000	455	—
464	Lincoln Plantation	21,485	581,143	602,628	30,131	2,833	—	2,800	33	—
468	Magalloway Plantation	9,820	198,216	208,036	10,402	2,100	—	2,100	—	—

PENOBSCOT COUNTY

394	Alton	\$36,465	\$32,152	\$68,617	\$3,431	\$1,402	—	\$1,300	\$102	—
3	Bangor	24,798,622	4,089,765	28,888,387	1,444,419	843,409	\$665,000	28,050	50,359	\$100,000
238	Bradford	257,762	20,677	278,439	13,922	6,573	—	500	4,316	1,757
245	Bradley	96,608	139,350	235,958	11,798	1,009	—	—	190	819
21	Brewer	4,765,020	1,165,375	5,930,395	296,520	281,392	261,000	—	20,392	—
375	Burlington	70,040	72,733	142,773	7,139	—	—	—	—	—
204	Carmel	302,225	45,210	347,435	17,372	12,001	6,000	6,000	1	—
226	Charleston	317,090	36,820	353,910	17,696	8,984	7,000	—	—	1,984
424	Chester	24,879	44,365	69,244	3,462	1,639	—	—	256	1,383
424	Clifton	24,645	47,566	72,211	3,611	1,254	—	—	504	750
112	Corinna	662,507	251,069	913,576	45,679	13,628	—	8,890	501	4,237
188	Corinth	403,371	61,045	464,416	23,231	2,536	—	2,300	236	—
41	Dexter	2,274,920	243,485	2,518,405	125,920	50,000	10,000	40,000	1	—
292	Dixmont	141,858	51,540	193,398	9,670	4,405	—	4,400	—	4
101	East Millinocket	291,870	1,391,075	1,682,945	84,147	15,609	15,000	—	609	—
294	Eddington	177,452	103,942	281,394	14,070	302	—	—	302	—
492	Edinburg	5,637	46,057	51,694	2,585	—	—	—	—	—
183	Enfield	145,907	319,447	465,354	23,268	12,321	8,000	1,100	2,301	920
327	Etna	90,135	36,830	126,965	1,074	6,348	—	—	170	904
231	Exeter	254,493	45,275	299,768	14,988	4,798	—	1,400	798	2,600
281	Garland	172,658	82,647	255,305	12,765	3,805	—	2,000	271	1,534
309	Glenburn	116,980	73,122	190,102	9,503	7,090	—	2,000	2,069	3,021

*Figures shown are for the 1945 municipal year.

PENOBSCOT COUNTY—Continued

334	Greenbush*	\$48,265	\$36,205	\$84,470	\$4,224	\$4,132	—	—	\$3,632	\$500
453	Greenfield	14,268	58,885	73,153	3,658	3,121	—	—	—	3,121
64	Hampden	853,422	228,881	1,082,303	54,115	4,733	\$4,000	—	733	—
156	Hermion	321,240	205,530	526,770	26,339	1,986	—	\$1,000	986	—
254	Holden	163,345	75,145	238,490	11,925	737	—	—	409	328
153	Howland	169,797	635,280	805,077	40,254	2,945	—	—	1,952	993
363	Hudson	96,908	40,407	137,315	6,866	3,950	—	2,000	—	1,950
358	Kenduskeag	123,367	28,355	151,722	7,586	2,040	—	1,000	175	865
307	Lagrange	153,614	76,934	230,548	11,527	2,485	—	—	575	1,910
280	Lee	179,196	27,373	206,569	10,328	3,100	—	3,100	—	—
263	Levant	168,304	26,485	194,789	9,739	4,452	—	2,800	240	1,412
44	Lincoln	856,734	955,757	1,812,491	90,625	10,018	10,000	—	12	6
427	Lowell	14,984	58,027	73,011	3,651	1,319	—	—	69	1,250
212	Mattawamkeag	123,035	525,970	649,005	32,450	16,023	4,000	—	632	11,391
479	Maxfield*	8,548	24,179	32,727	1,636	20	—	—	20	—
279	Medway	60,473	290,421	350,894	17,545	13,639	—	—	—	12,086
144	Milford	204,980	451,375	656,355	32,818	21,150	18,000	—	—	3,150
22	Millinocket	4,632,170	119,860	4,752,030	237,602	46,500	10,000	36,500	—	—
287	Newburg	174,219	20,850	195,069	9,753	4,231	—	4,000	231	—
80	Newport	885,325	389,335	1,274,660	63,733	50,777	8,000	39,000	1,377	2,400
19	Old Town	2,856,116	1,829,811	4,685,927	234,296	173,370	169,000	—	4,370	—
42	Orono	1,240,494	464,697	1,705,191	85,260	35,358	30,500	—	1,733	3,125
111	Orrington	425,755	153,915	579,670	28,984	592	—	—	532	—
396	Passadumkeag	53,267	29,295	82,562	4,128	50	—	—	50	—
109	Patten	519,395	122,334	641,729	32,086	21,832	16,000	—	606	5,226
325	Plymouth	149,155	24,280	173,435	8,672	7,456	—	4,500	—	2,956
376	Prentiss	36,558	48,129	84,687	4,234	1,984	—	—	—	1,984
333	Springfield	79,170	41,305	120,475	6,024	14,498	—	7,364	5,253	1,881
350	Stetson	127,705	33,085	160,790	8,040	4,240	—	2,700	1,540	—
285	Veazie	149,073	497,182	646,255	32,313	1,342	1,000	—	342	—
288	Winn	80,650	75,229	155,879	7,794	10,025	—	—	9,190	835
440	Woodville	15,700	220,777	236,477	11,824	5,000	—	—	—	5,000
386	Carroll Plantation	37,009	43,693	80,702	4,035	1,180	—	—	—	1,180
462	Drew Plantation	18,308	50,445	68,753	3,438	68	—	—	68	—
484	Grand Falls Plantation	4,516	52,564	57,080	2,854	2	—	—	2	—
477	Lakeville Plantation	29,258	12,085	41,343	2,067	19	—	—	19	—
414	Mount Chase Plantation	42,590	55,238	97,828	4,891	—	—	—	—	—
470	Seboeis Plantation	14,324	111,114	125,438	6,272	24	—	—	24	—
244	Stacyville Plantation	159,815	64,955	224,770	11,239	—	—	—	—	—
465	Webster Plantation	12,198	45,092	57,290	2,865	186	—	—	186	—

*Figures shown are for the 1945 municipal year.

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

PISCATAQUIS COUNTY

At Close of 1946 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
322	Abbot	\$111,243	\$57,129	\$168,372	\$8,419	\$4,892	—	\$1,000	\$3,892	—
383	Atkinson	133,860	56,475	190,335	9,517	2,000	\$2,000	—	—	—
448	Blanchard	23,668	87,901	111,569	5,578	911	—	—	42	\$869
488	Bowerbank	6,855	141,755	148,610	7,431	—	—	—	—	—
90	Brownville	741,334	249,440	990,774	49,539	25,646	18,000	5,000	707	1,939
37	Dover-Foxcroft	2,228,577	606,905	2,835,482	141,774	3,195	—	—	593	2,602
86	Greenville	614,681	330,759	945,440	47,272	5,043	—	5,000	1	42
97	Guilford	801,216	148,908	950,124	47,506	609	—	—	295	314
56	Milo	929,252	824,408	1,753,660	87,683	31,860	30,000	—	540	1,320
184	Monson	248,902	144,840	393,742	19,687	10,855	—	3,925	—	6,930
291	Parkman	181,850	79,920	261,770	13,089	641	—	—	104	537
152	Sangerville	313,800	226,192	539,992	27,000	17,612	12,000	5,000	612	—
364	Sebec	137,011	141,545	278,556	13,928	4,148	—	4,000	148	—
406	Shirley	34,153	92,845	126,998	6,350	85	—	—	85	—
401	Wellington	56,597	52,440	109,037	5,452	2,426	—	2,400	26	—
417	Willimantic	39,871	92,272	132,143	6,607	87	—	—	87	—
476	Barnard Plantation	5,044	79,319	84,363	4,218	—	—	—	—	—
458	Elliottsville Plantation	14,082	164,496	178,578	8,929	39	—	—	39	—
480	Kingsbury Plantation	7,184	94,577	101,761	5,088	—	—	—	—	—
478	Lakeview Plantation	175	139,114	139,289	6,964	—	—	—	—	—

SAGADAHOC COUNTY

425	Arrowsic	\$59,739	\$43,562	\$103,301	\$5,165	—	—	—	—	—
11	Bath	8,560,803	1,060,292	9,621,095	481,055	\$325,784	\$290,000	—	\$35,784	—
321	Bowdoin	179,585	72,515	252,100	12,605	—	—	—	—	—
196	Bowdoinham	366,597	96,630	463,227	23,161	14,081	11,200	—	282	\$2,599
345	Georgetown*	126,336	289,253	415,589	20,779	10,000	10,000	—	—	—
176	Phippsburg	270,847	503,160	774,007	38,700	5,000	—	\$5,000	—	—
79	Richmond	850,021	205,438	1,055,459	52,773	36,695	22,000	7,500	7,195	—
73	Topsham	1,287,197	375,900	1,663,097	83,155	7,866	—	2,600	176	5,090
368	West Bath	171,532	203,357	374,889	18,744	2,143	—	2,000	143	—
158	Woolwich	403,604	177,966	581,570	29,079	261	—	—	261	—

*Figures shown are for the 1945 municipal year.

SOMERSET COUNTY

77	Anson	\$581,147	\$382,040	\$963,187	\$48,159	\$3,000	\$3,000	—	—	—	—
234	Athens	197,210	110,720	307,930	15,397	5,505	—	\$3,000	\$297	\$2,208	—
150	Bingham	568,212	246,938	815,150	40,758	23,200	18,000	3,425	—	1,775	—
384	Cambridge	140,032	17,139	157,171	7,859	6,602	—	—	5,200	1,402	—
243	Canaan*	254,465	63,185	317,650	15,883	6,578	—	6,400	67	111	—
277	Cornville	264,135	59,085	323,220	16,161	9,452	2,000	7,400	52	—	—
323	Detroit	125,560	82,020	207,580	10,379	143	—	—	143	—	—
382	Embsden	55,087	398,920	454,007	22,700	—	—	—	—	—	—
29	Fairfield	1,605,271	1,522,731	3,128,002	156,400	49,664	45,000	2,750	1,914	—	—
220	Harmony	304,945	67,800	372,745	18,637	30,103	—	7,600	20,836	1,667	—
147	Hartland	413,245	227,740	640,985	32,049	13,098	12,000	—	70	1,028	—
39	Madison	2,675,990	963,550	3,639,540	181,977	20,174	—	16,688	3,486	—	—
361	Mercer	104,965	38,515	143,480	7,174	81	—	—	29	52	—
332	Moscow	98,187	2,700,201	2,798,388	139,919	2	—	—	2	—	—
227	New Portland	238,723	56,995	295,718	14,786	12,873	—	10,285	2,323	265	—
113	Norridgewock	574,482	123,778	698,260	34,913	14,670	—	11,113	—	3,557	—
194	Palmyra	317,880	74,485	392,365	19,618	17,050	—	13,200	687	1,163	—
49	Pittsfield	1,448,560	611,775	2,060,335	103,017	43,865	41,000	2,865	—	—	—
379	Ripley	137,790	28,485	166,275	8,314	11,177	—	8,000	416	3,177	—
189	St. Albans	294,780	75,055	369,835	18,492	11,944	—	9,500	46	2,028	—
20	Skowhegan	3,333,765	1,799,370	5,133,135	256,657	12,446	12,000	—	446	—	—
367	Smithfield	137,320	157,530	294,850	14,743	5	—	—	5	—	—
225	Solon	277,790	429,265	707,055	35,353	29	—	—	29	—	—
341	Starks	152,910	62,480	215,390	10,770	6,474	—	5,000	145	1,329	—
418	Brighton Plantation	22,230	71,773	94,003	4,700	—	—	—	—	—	—
439	Caratunk Plantation	35,197	164,386	199,583	9,979	—	—	—	—	—	—
473	Dead River Plantation	11,751	125,824	137,575	6,879	—	—	—	—	—	—
489	Dennistown Plantation	7,780	166,696	174,476	8,724	54	—	—	54	—	—
436	Flagstaff Plantation	21,079	115,670	136,749	6,837	77	—	—	77	—	—
486	Highland Plantation	2,697	45,336	48,033	2,402	—	—	—	—	—	—
165	Jackman Plantation	305,654	143,245	448,899	22,445	8,243	8,000	—	243	—	—
411	Moose River Plantation	39,663	133,878	173,541	8,677	109	—	—	109	—	—
463	Pleasant Ridge Plantation	33,500	2,961,175	2,994,675	149,734	66	—	—	66	—	—
445	The Forks Plantation*	14,605	143,195	157,800	7,890	—	—	—	—	—	—
449	West Forks Plantation*	25,149	191,425	216,574	10,829	30	—	—	30	—	—

*Figures shown are for the 1945 municipal year.

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

WALDO COUNTY

At Close of 1946 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	\$2,947,041	\$449,800	\$3,396,841	\$169,842	\$438,799	\$431,000	\$5,114	\$2,685	—
413	Belmont	79,866	27,323	107,189	5,359	7	—	—	7	—
233	Brooks	241,627	81,193	322,820	16,141	9,452	9,000	—	452	—
269	Burnham	151,425	136,910	288,335	14,417	14,228	14,000	—	175	\$53
296	Frankfort	164,300	42,505	206,805	10,340	4,377	4,000	—	127	250
312	Freedom	143,385	33,600	176,985	8,849	9,429	—	8,000	1,429	—
241	Islesboro*	199,793	743,512	943,305	47,165	13,920	3,000	5,000	5,668	251
388	Jackson	95,927	27,707	123,634	6,182	2,730	—	1,000	1,058	672
320	Knox	145,553	23,059	168,612	8,431	—	—	—	—	—
310	Liberty	165,930	65,120	231,050	11,553	1,002	—	—	252	750
200	Lincolnton	318,795	192,290	511,085	25,554	25,458	—	25,000	372	86
260	Monroe	194,264	51,258	245,522	12,276	4,664	—	4,500	164	—
283	Montville	125,595	44,955	170,550	8,528	3	—	—	3	—
380	Morrill*	158,922	20,830	179,752	8,988	—	—	—	—	—
315	Northport	217,160	347,400	564,560	28,228	28,085	—	28,000	85	—
302	Palermo	153,025	58,286	211,311	10,566	17	—	—	17	—
340	Prospect	108,962	69,714	178,676	8,934	106	—	—	106	—
297	Searsmont	210,888	85,643	296,531	14,827	3,013	—	3,000	13	—
135	Searsport	401,507	563,205	964,712	48,236	4,602	—	4,003	496	103
198	Stockton Springs	196,510	215,452	411,962	20,598	1,513	900	—	613	—
362	Swanville	97,906	80,216	178,122	8,906	44	—	—	44	—
318	Thorndike	160,660	50,449	211,109	10,555	59	—	—	59	—
290	Troy	208,085	47,870	255,955	12,798	2,370	—	—	77	2,293
193	Unity	401,620	113,040	514,660	25,733	538	—	—	538	—
373	Waldo	121,951	37,880	159,831	7,992	50	—	—	50	—
106	Winterport	507,957	130,477	638,434	31,922	1,000	—	1,000	—	—

*Figures shown are for the 1945 municipal year.

WASHINGTON COUNTY

216	Addison	\$145,530	\$55,746	\$201,276	\$10,064	\$5,000	—	\$5,000	—	—
390	Alexander	73,673	35,245	108,918	5,446	5,103	—	2,000	\$1,358	\$1,745
83	Baileyville	229,950	2,105,665	2,335,015	116,751	1,699	—	—	1,699	—
306	Beals*	101,055	8,200	109,255	5,463	2,000	—	2,000	—	—
493	Beddington	2,942	38,951	41,893	2,095	1,160	—	—	—	1,160
30	Calais	2,045,660	547,980	2,593,640	129,682	108,200	\$108,000	—	—	200
467	Centerville	6,512	97,440	103,952	5,198	—	—	—	—	—
391	Charlotte	79,492	35,580	115,072	5,754	2,450	—	1,450	—	1,000
172	Cherryfield	256,459	71,174	327,633	16,382	2,627	—	2,500	—	127
353	Columbia	77,347	64,768	142,115	7,106	1,304	—	—	—	82
286	Columbia Falls	160,069	22,273	182,342	9,117	1,453	—	—	—	353
419	Cooper*	40,103	26,119	66,222	3,311	34	—	—	—	34
437	Crawford	28,108	56,930	85,038	4,252	913	—	—	—	13
316	Cutler	88,321	55,935	144,256	7,213	1,410	—	—	—	10
133	Danforth*	236,588	96,535	333,123	16,656	5,337	4,000	—	1,337	1,400
483	Deblois	6,863	41,381	48,244	2,412	748	—	—	—	450
342	Dennysville*	61,657	24,712	86,369	4,318	2,397	—	1,000	—	266
155	East Machias	195,525	163,465	358,990	17,950	—	—	—	—	—
48	Eastport	706,975	332,730	1,039,705	51,985	55,315	35,000	—	1,207	19,108
195	Harrington	163,360	55,234	218,594	10,930	5,071	—	1,394	—	277
317	Jonesboro	103,175	44,647	147,822	7,391	489	—	—	—	489
98	Jonesport	407,970	164,540	572,510	28,626	2,340	—	—	—	2,340
54	Lubec	944,000	227,315	1,171,315	58,566	4,169	—	—	—	2,919
87	Machias	577,139	208,246	785,385	39,269	1,103	—	600	—	503
215	Machiasport*	171,016	57,203	228,219	11,411	—	—	—	—	—
423	Marshfield	33,715	30,194	63,909	3,195	6	—	—	—	6
457	Meddybemps	13,114	27,228	40,342	2,017	598	—	100	—	498
136	Milbridge	361,699	71,474	433,173	21,659	9,700	6,000	3,300	—	400
482	Northfield	13,012	91,995	105,007	5,250	—	—	—	—	—
174	Pembroke	215,008	93,530	308,538	15,427	2,444	—	1,000	—	1,413
246	Perry	167,345	62,765	230,110	11,506	1,603	—	450	—	1,153
178	Princeton	172,728	100,397	273,125	13,656	4,600	4,000	—	—	600
272	Robbinston	130,114	80,181	210,295	10,515	938	—	—	—	938
446	Roque Bluffs*	23,016	24,882	47,898	2,395	—	—	—	—	—
251	Steuben	153,240	95,505	248,745	12,437	4,001	2,000	2,000	—	1
487	Talmadge	7,754	56,655	64,409	3,220	—	—	—	—	—
276	Vanceboro	195,624	57,413	253,037	12,652	3,324	—	—	—	422
432	Waite	13,231	64,522	77,753	3,888	922	—	—	—	211
430	Wesley*	24,279	47,346	71,625	3,581	58	—	—	—	58
366	Whiting	103,621	71,678	175,299	8,765	—	—	—	—	—
400	Whitneyville	31,138	147,817	178,955	5,948	959	—	—	—	900
471	Codyville Plantation	4,355	55,380	59,735	2,987	36	—	—	—	36
410	Grand Lake Stream Plt.	50,390	103,499	153,889	7,694	1,994	1,650	—	—	344
459	No. 14 Plantation	—	—	No figures available	—	—	—	—	—	—
454	No. 21 Plantation	9,454	71,481	80,935	4,047	—	—	—	—	—

*Figures shown are for the 1945 municipal year.

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

YORK COUNTY

At Close of 1946 Fiscal Year

(Cents omitted)

88

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	\$126,121	\$357,355	\$483,476	\$24,174	\$8,068	—	\$8,000	\$68	—
173	Alfred*	359,508	115,538	475,046	23,752	385	—	—	385	—
85	Berwick	751,580	354,755	1,106,335	55,317	75,610	—	72,495	—	\$3,115
5	Biddeford	9,644,807	5,442,632	15,087,439	754,372	412,776	\$281,000	—	131,776	—
100	Buxton	645,039	988,586	1,633,625	81,681	9,130	4,000	—	565	4,565
214	Cornish	272,214	60,973	333,187	—	—	—	—	—	—
329	Dayton	200,758	84,361	285,119	14,256	6,058	—	6,000	58	—
88	Eliot	1,028,209	711,224	1,739,433	86,972	38,784	28,000	8,100	2,684	—
162	Hollis	285,728	760,737	1,046,465	52,323	5,358	5,000	—	323	35
43	Kennebunk	2,315,259	806,500	3,121,759	156,088	42,000	42,000	—	—	—
124	Kennebunkport	884,514	1,083,090	1,967,604	98,380	19,268	17,500	—	1,768	—
27	Kittery	2,236,690	306,275	2,542,965	127,148	18,500	12,000	6,500	—	—
123	Lebanon	484,185	307,170	791,355	39,568	340	—	—	340	—
163	Limerick*	194,407	331,665	526,072	26,304	7,987	7,500	—	487	—
208	Limington	210,858	222,967	433,825	21,691	—	—	—	—	—
359	Lyman	157,250	175,403	332,653	16,633	6,690	—	6,466	224	—
319	Newfield	194,873	134,258	329,131	16,457	72	—	—	72	—
122	North Berwick	636,770	135,420	772,190	38,610	533	—	—	533	—
206	North Kennebunkport	217,840	63,530	281,370	14,069	217	—	—	214	3
65	Old Orchard Beach	2,610,277	2,200,725	4,811,002	240,550	148,067	141,000	3,165	3,902	—
191	Parsonsfield	320,555	119,010	439,565	21,978	5,000	—	5,000	—	—
15	Saco	4,033,537	2,955,737	6,989,274	349,464	318,320	191,000	110,168	17,152†	—
9	Sanford	10,970,764	779,795	11,750,559	587,528	104,700	100,000	4,700	—	—
392	Shapleigh	143,749	248,034	391,783	—	9,868	—	—	9,666	200
66	South Berwick	1,052,275	102,320	1,154,595	57,730	18,500	12,000	6,500	—	—
190	Waterboro	301,032	267,035	568,067	28,403	11,598	9,000	2,500	98	—
76	Wells	1,538,760	1,768,163	3,306,925	165,346	138,738	50,100	85,139	3,499	—
50	York	2,270,485	1,765,783	4,036,268	201,813	7,679	6,000	1,500	179	—

*Figures shown are for the 1945 municipal year.

†Includes 4500 Contract Payable.

**CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING
1946 MUNICIPAL YEAR**

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
	Over 5,000											
1	Portland	Cumberland	73,643	\$50.80	\$4,191,136	\$47.17	\$9.74	\$56.91	\$106,274	\$1.44	\$3,700,475	\$50.25
2	Lewiston	Androscoggin	38,598	39.00	1,375,844	30.33	5.32	35.65	173,442	4.49	639,104	16.57
3	Bangor	Penobscot	29,822	48.90	1,434,650	41.30	6.81	48.11	70,212	2.35	577,514	19.37
4	Auburn	Androscoggin	19,817	50.00	930,728	36.92	10.05	46.97	27,310	1.38	177,303	8.95
5	Biddeford	York	19,790	39.00	604,125	19.52	11.01	30.53	217,276	10.98	13,038	.66
6	Augusta	Kennebec	19,360	47.00	667,637	32.42	2.07	34.49	115,925	5.99	276,449	14.28
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	796,897	32.94	17.56	50.50	31,116	1.97	314,931	19.96
9	Sanford	York	14,886	54.40	662,238	41.54	2.95	44.49	18,116	1.22	85,232	5.73
10	Westbrook	Cumberland	11,087	41.00	420,994	20.12	17.85	37.97	22,073	1.99	113,823	10.18
11	Bath	Sagadahoc	10,235	51.00	501,281	43.58	5.40	48.98	68,207	6.66	114,234	11.16
12	Rumford	Oxford	10,230	58.00	370,304	21.53	14.67	36.20	18,152	1.77	41,772	4.08
13	Rockland	Knox	8,899	53.00	391,753	35.89	8.13	44.02	137,957	15.50	123,931	13.93
14	Brunswick	Cumberland	8,658	57.00	363,300	29.36	12.60	41.96	34,378	3.97	83,415	9.63
15	Saco	York	8,631	56.00	398,755	26.66	19.54	46.20	40,959	4.75	216,320	25.06
16	Caribou	Aroostook	8,218	76.00	350,381	35.12	7.52	42.64	20,702	2.52	47,406	5.77
17	Presque Isle	Aroostook	7,939	70.00	396,783	42.83	7.15	49.98	30,861	3.89	134,434	16.93
18	Houlton	Aroostook	7,771	65.00	317,542	32.85	8.01	40.86	14,733	1.90	74,108	9.54
19	Old Town	Penobscot	7,688	62.00	295,708	23.44	15.02	38.46	66,881	8.70	111,088	14.45
20	Skowhegan	Somerset	7,159	58.00	302,963	27.49	14.83	42.32	5,889	.82	27,505	3.84
21	Brewer	Penobscot	6,510	49.00	296,673	36.62	8.95	45.57	27,448	4.22	239,740	36.83
22	Millinocket	Penobscot	6,223	67.00	322,813	50.56	1.31	51.87	1,730	.28	17,025	2.74
23	Gardiner	Kennebec	6,044	50.00	238,477	35.17	4.29	39.46	38,863	6.43	150,392	24.88
24	Fort Fairfield	Aroostook	5,607	62.00	312,572	48.60	7.15	55.75	46,917	8.37	17,935	3.20
25	Belfast	Waldo	5,540	63.00	218,832	34.27	5.23	39.50	21,357	3.86	12,044	2.17
26	Van Buren	Aroostook	5,380	94.00	122,956	21.11	1.74	22.85	3,541	.66	8,396	1.56
27	Kittery	York	5,374	60.00	188,194	30.80	4.22	35.02	6,935	1.29	2,005	.37
28	Fort Kent	Aroostook	5,363	134.00	183,765	27.49	6.78	34.27	22,880	4.27	14,729	2.75
29	Fairfield	Somerset	5,294	58.00	186,221	18.05	17.13	35.18	6,599	1.25	33,793	6.38
30	Calais	Washington	5,161	70.00	185,092	28.28	7.58	35.86	24,450	4.74	85,154	16.50

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CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1946 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
4,000 to 4,999												
31	Madawaska	Aroostook	4,477	77.00	195,631	41.58	2.12	43.70	1,430	.32	56,456	12.61
32	Mexico	Oxford	4,431	76.00	104,315	18.06	5.48	23.54	26,873	6.06	15,022	3.39
33	Bar Harbor	Hancock	4,378	51.50	323,994	41.73	32.28	74.01	11,090	2.53	27,321	6.24
34	Winslow	Kennebec	4,153	49.00	169,344	8.83	21.95	30.78	716	.17	17,690	4.26
35	Lisbon	Androscoggin	4,123	52.00	162,703	34.29	5.17	39.46	1,776	.43	59,219	14.37
36	Paris	Oxford	4,094	54.00	145,776	30.04	5.57	35.61	11,429	2.79	36,068	8.81
37	Dover-Foxcroft	Piscataquis	4,015	50.00	145,074	28.40	7.73	36.13	8,690	2.16	8,442	2.10
3,000 to 3,999												
38	Ellsworth	Hancock	3,911	61.00	202,084	31.08	20.59	51.67	37,441	9.57	83,933	21.46
39	Madison	Somerset	3,836	42.00	156,032	29.91	10.77	40.68	1,470	.38	8,105	2.11
40	Farmington	Franklin	3,743	49.00	150,243	37.49	2.65	40.14	1,346	.36	52,967	14.15
41	Dexter	Penobscot	3,714	64.00	164,502	40.01	4.28	44.29	5,008	1.35	19,337	5.21
42	Orono	Penobscot	3,702	72.00	125,072	24.57	9.21	33.78	5,174	1.40	28,105	7.59
43	Kennebunk	York	3,698	50.00	160,142	32.12	11.19	43.31	21,950	5.94	6,032	1.63
44	Lincoln	Penobscot	3,653	77.00	142,620	18.45	20.59	39.04	1,484	.41	16,935	4.64
45	Norway	Oxford	3,649	62.00	131,952	30.43	5.73	36.16	5,267	1.44	53,164	14.57
46	Camden	Knox	3,554	48.00	192,158	41.93	12.14	54.07	1,799	.51	17,050	4.80
47	Gorham	Cumberland	3,494	50.60	149,657	22.29	20.54	42.83	1,082	.31	12,053	3.45
48	Eastport	Washington	3,346	78.00	83,701	17.01	8.01	25.02	73,846	22.07	66,838	19.98
49	Pittsfield	Somerset	3,329	61.00	128,573	27.15	11.47	38.62	2,441	.73	33,122	9.95
50	York	York	3,283	56.50	234,776	40.30	31.20	71.50	13,268	4.04	31,457	9.58
51	Wilton	Franklin	3,228	54.00	109,023	31.30	2.47	33.77	411	.13	No figures available	
52	Livermore Falls	Androscoggin	3,190	53.00	118,110	22.18	14.85	37.03	2,275	.71	2,405	.75
53	Cape Elizabeth	Cumberland	3,172	37.40	168,110	38.16	14.84	53.00	4,928	1.55	865	.27
54	Lubec	Washington	3,108	62.00	74,692	19.37	4.66	24.03	783	.25	6,795	2.19
55	Bridgton	Cumberland	3,035	56.00	108,797	25.05	10.80	35.85	4,319	1.42	8,188	2.70
56	Milo	Piscataquis	3,000	58.00	104,070	18.38	16.31	34.69	1,598	.53	22,728	7.58

2,000 to 2,999												
57	Bucksport	Hancock	2,927	72.00	206,042	15.27	55.12	70.39	9,274	3.17	69,884	23.88
58	Hallowell	Kennebec	2,906	49.00	97,674	24.03	9.58	33.61	4,330	1.49	15,199	5.23
59	Falmouth	Cumberland	2,883	46.00	156,223	39.97	14.22	54.19	8,472	2.94	15,660	5.43
60	Jay	Franklin	2,858	54.00	124,762	15.56	28.09	43.65	10,017	3.50	10,112	3.55
61	Scarboro	Cumberland	2,842	63.00	187,957	62.99	3.15	66.14	13,843	4.87	60,026	21.12
62	Freeport	Cumberland	2,764	68.00	134,498	38.33	10.33	48.66	16,702	6.04	18,062	6.53
63	Oakland	Kennebec	2,730	56.00	97,798	23.08	12.74	35.82	2,005	.73	9,932	3.64
64	Hamptden	Penobscot	2,591	73.00	81,116	24.69	6.62	31.31	3,386	1.31	3,367	1.30
65	Old Orchard Beach	York	2,557	55.00	266,161	56.48	47.61	104.09	41,104	16.08	116,295	45.48
66	South Berwick	York	2,546	70.00	82,976	29.70	2.89	32.59	7,251	2.85	2,754	1.08
67	Thomaston	Knox	2,533	49.00	86,301	29.63	4.44	34.07	5,154	2.03	1,269	.50
68	Winthrop	Kennebec	2,508	46.00	100,454	24.25	15.80	40.05	8,294	3.31	36,720	14.64
69	Waldoboro	Lincoln	2,497	70.00	82,488	28.10	4.93	33.03	7,865	3.15	156	.06
70	Ashland	Aroostook	2,457	93.00	90,929	28.61	8.40	37.01	9,769	3.98	8,911	3.64
71	Windham	Cumberland	2,381	49.00	125,488	15.16	36.54	52.70	3,383	1.42	148	.06
72	New Gloucester	Cumberland	2,334	73.00	51,024	15.54	6.32	21.86	302	.13	357	.15
73	Topsham	Sagadahoc	2,334	54.00	91,499	30.34	8.86	39.20	4,003	1.72	24,578	10.53
74	Chelsea	Kennebec	2,280	86.00	22,676	6.67	3.28	9.95	8,455	3.71	6,523	2.86
75	Yarmouth	Cumberland	2,214	67.00	102,581	36.27	10.06	46.33	10,824	4.89	10,679	4.82
76	Wells	York	2,144	51.00	177,815	38.59	44.35	82.94	3,621	1.69	18,197	8.49
77	Anson	Somerset	2,130	92.00	90,353	25.59	16.83	42.42	5,649	2.65	26,641	12.51
78	Boothbay Harbor	Lincoln	2,121			No figures available						
79	Richmond	Sagadahoc	2,063	71.00	76,423	29.83	7.21	37.04	12,724	6.17	21,622	10.48
80	Newport	Penobscot	2,052	50.00	64,927	21.98	9.66	31.64	487	.24	21,852	10.65
81	Mount Desert	Hancock	2,047	61.00	245,113	31.82	87.92	119.74	3,722	1.82	35,189	11.62
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	44.00	103,863	5.52	45.95	51.47	979	.49	18,917	9.37
1,500 to 1,999												
84	Mechanic Falls	Androscoggin	1,999	60.00	67,514	19.81	13.96	33.77	3,513	1.76	10,080	5.04
85	Berwick	York	1,971	78.00	88,151	30.38	14.34	44.72	11,916	6.05	18,736	9.51
86	Greenville	Piscataquis	1,955	71.00	68,462	22.77	12.25	35.02	1,203	.62	2,035	1.04
87	Machias	Washington	1,954	75.00	60,243	22.65	8.18	30.83	894	.46	6,255	3.20
88	Eliot	York	1,932	45.00	80,105	24.51	16.95	41.46	1,506	.78	28,133	14.56
89	Vassalboro	Kennebec	1,931	64.00	57,384	17.30	12.42	29.72	3,187	1.65	7,229	3.74
90	Brownville	Piscataquis	1,914	64.00	64,919	25.38	8.54	33.92	6,551	3.42	13,108	6.85
91	Eagle Lake	Aroostook	1,891	132.00	33,581	14.65	3.11	17.76	14,125	7.47	11,981	6.34
92	Mars Hill	Aroostook	1,886	88.00	112,277	50.82	8.71	59.53	8,882	4.71	15,261	8.09
93	St. Agatha	Aroostook	1,874	134.00	48,419	29.52	3.32	25.84	4,622	2.47	2,274	1.21
94	Limestone	Aroostook	1,855	106.00	128,907	55.17	14.32	69.49	20,070	10.82	23,981	12.93
95	Washburn	Aroostook	1,805	81.00	87,365	41.63	6.77	48.40	3,280	1.82	668	.37
96	Dixfield	Oxford	1,790	63.00	64,912	31.12	5.14	36.26	3,629	2.03	43,033	24.04
97	Guilford	Piscataquis	1,752	60.40	59,045	28.42	5.28	33.70	632	.36	3,940	2.25
98	Jonesport	Washington	1,745	70.00	41,372	16.90	6.81	23.71	294	.17	7,492	4.29

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1946 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
99	Fryeburg	Oxford	1,726	65.00	69,694	29.37	11.01	40.38	1,500	.87	12,950	7.50
100	Buxton	York	1,708	52.80	87,701	20.28	31.07	51.35	4,330	2.54	873	.51
101	East Millinocket	Penobscot	1,663	62.80	106,853	11.14	53.11	64.25	466	.28	10,260	6.17
102	Vinalhaven	Knox	1,629	59.00	46,119	16.53	11.78	28.31	10,698	6.57	19,978	12.26
103	Randolph	Kennebec	1,612	70.00	28,663	13.99	3.79	17.78	2,783	1.73	5,326	3.30
104	Easton	Aroostook	1,605	118.00	126,589	60.66	18.21	78.87	10,614	6.57	5,719	3.56
105	Grand Isle	Aroostook	1,574	116.00	34,011	18.12	3.49	21.61	1,932	1.23	309	.20
106	Winterport	Waldo	1,572	72.00	47,113	23.84	6.13	29.97	10,135	6.45	19,754	12.57
107	Frenchville	Aroostook	1,566	100.00	36,302	20.59	2.59	23.18	3,907	2.49	12,743	8.14
108	St. George	Knox	1,550	68.00	42,022	16.39	10.72	27.11	2,344	1.51	18,068	11.65
109	Patten	Penobscot	1,548	80.00	52,475	27.44	6.46	33.90	2,032	1.31	25,566	16.52
110	Rockport	Knox	1,526	58.00	78,926	27.38	24.34	51.72	4,011	2.63	4,517	2.96
111	Orrington	Penobscot	1,517	60.00	35,956	17.41	6.29	23.70	3,391	2.24	6,974	4.60
112	Corinna	Penobscot	1,515	57.00	53,251	25.49	9.66	35.15	5,291	3.49	566	.37
113	Norridgewock	Somerset	1,511	98.00	69,757	37.99	8.18	46.17	4,590	3.04	10,140	6.71
114	Monticello	Aroostook	1,504	100.00	69,648	42.47	3.84	46.31	12,648	8.41	16,896	11.23
115	Monmouth	Kennebec	1,500	67.00	70,181	29.02	17.77	46.79	2,221	1.48	16,036	10.69
1,000 to 1,499												
116	Stonington	Hancock	1,493	63.00	48,991	29.98	2.83	32.81	507	.34	19,453	13.03
117	Cumberland	Cumberland	1,491	52.80	101,973	44.81	23.58	68.39	4,186	2.81	1,746	1.17
118	St. Francis Plantation	Aroostook	1,489	146.00	29,173	13.45	6.14	19.59	4,961	3.33	11,679	7.84
119	Standish	Cumberland	1,472	47.00	89,796	13.75	47.25	61.00	2,671	1.81	860	.58
120	Rangeley	Franklin	1,464	45.00	81,139	36.47	18.95	55.42	2,307	1.58	23,126	15.80
121	Warren	Knox	1,458	64.00	47,739	28.33	4.41	32.74	5,559	3.81	4,532	3.11
122	North Berwick	York	1,455	72.00	56,897	32.24	6.86	39.10	1,603	1.10	8,086	5.56
123	Lebanon	York	1,452	65.00	52,540	22.14	14.04	36.18	2,009	1.38	877	.60
124	Kennebunkport	York	1,448	60.00	118,992	36.94	45.24	82.18	10,387	7.17	10,301	7.11
125	Poland	Androskoggin	1,441	52.00	60,672	28.34	13.76	42.10	1,736	1.20	1,711	1.19
126	Clinton	Kennebec	1,436	72.00	48,708	28.17	5.75	33.92	1,233	.86	13,346	9.29
127	Turner	Androskoggin	1,415	65.00	70,181	30.23	19.37	49.60	12,367	8.74	7,623	5.39
128	Gray	Cumberland	1,378	66.00	53,965	25.82	13.34	39.16	4,306	3.12	1,663	1.21
129	Boothbay	Lincoln	1,370	74.00	84,775	31.65	30.23	61.88	9,490	6.93	23,831	17.39
130	Island Falls	Aroostook	1,370	78.00	39,345	22.10	6.62	28.72	6,244	4.56	21,752	15.88

131	Bristol	Lincoln	1,355	61.00	59,750	23.73	20.37	44.10	5,422	4.00	6,835	5.04
132	Mapleton	Aroostook	1,354	83.00	57,874	34.52	8.22	42.74	3,683	2.72	1,327	.98
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	53.00	60,321	23.99	20.93	44.92	901	.67	2,875	2.14
135	Searsport	Waldo	1,319	52.00	51,029	16.10	22.59	38.69	4,716	3.58	12,193	9.24
136	Milbridge	Washington	1,318	67.00	29,985	19.00	3.75	22.75	5,435	4.12	2,022	1.53
137	Oxford	Oxford	1,316	76.00	42,223	24.01	8.07	32.08	5,178	3.93	4,641	3.53
138	Harpswell	Cumberland	1,305	56.00	76,116	21.73	36.60	58.33	9,326	7.15	16,035	12.29
139	Deer Isle	Hancock	1,303	63.57	41,657	18.73	13.24	31.97	4,608	3.54	12,497	9.59
140	Livermore	Androscoggin	1,302	73.00	46,880	24.71	11.30	36.01	7,662	5.88	3,777	2.90
141	Woodland	Aroostook	1,298	78.00	47,404	27.44	9.08	36.52	6,093	4.69	10,752	8.28
142	Benton	Kennebec	1,290	72.00	42,971	20.53	12.78	33.31	1,603	1.24	5,755	4.46
143	Bridgewater	Aroostook	1,267	75.00	50,225	32.75	6.89	39.64	3,805	3.00	1,497	1.18
144	Milford	Penobscot	1,264	65.00	43,539	10.76	23.69	34.45	3,514	2.86	8,253	6.53
145	Southwest Harbor	Hancock	1,260	50.00	75,228	36.73	22.97	59.70	1,388	1.10	13,960	11.08
146	China	Kennebec	1,252	No	No	figures avail	able					
147	Hartland	Somerset	1,240	70.00	45,769	23.80	13.11	36.91	2,155	1.74	3,688	2.17
148	Webster	Androscoggin	1,236	67.00	39,133	23.45	8.21	31.66	4,463	3.61	627	.51
149	Wiscasset	Lincoln	1,231	56.00	74,453	39.57	20.91	60.48	3,868	3.14	6,409	5.21
150	Bingham	Somerset	1,210	53.60	44,853	25.84	11.23	37.07	705	.58	18,378	15.19
151	Farmingdale	Kennebec	1,197	41.00	39,558	30.75	2.30	33.05	3,951	3.30	10,585	8.84
152	Sangerville	Piscataquis	1,194	80.00	44,033	21.43	15.45	36.88	3,509	2.94	10,562	8.85
153	Howland	Penobscot	1,189	68.00	55,798	9.90	37.03	46.93	7,428	6.25	2,101	1.77
154	Phillips	Franklin	1,186	66.00	38,557	28.13	4.38	32.51	5,965	5.03	4,936	4.16
155	East Machias	Washington	1,183	72.10	26,894	12.38	10.35	22.73	1,020	.86	3,469	2.93
156	Herman	Penobscot	1,182	72.00	38,812	20.03	12.81	32.84	993	.84	4,241	3.59
157	Union	Knox	1,150	62.00	37,179	27.19	5.14	32.33	2,490	2.17	4,073	3.51
158	Woolwich	Sagadahoc	1,144	62.00	37,137	22.53	9.93	32.46	4,092	3.58	2,212	1.93
159	Wallgrass Plantation	Aroostook	1,123	105.00	21,352	13.73	5.28	19.01	1,844	1.64	8,105	7.22
160	Tremont	Hancock	1,118	72.00	36,436	16.08	16.51	32.59	4,527	4.05	11,243	10.06
161	Pittston*	Kennebec	1,114	55.00	21,978	14.44	5.29	19.73	2,589	2.32	4,722	4.24
162	Hollis	York	1,111	46.40	49,486	14.54	32.38	44.54	1,457	1.31	2,391	2.15
163	Limerick*	York	1,080	60.00	32,170	11.01	18.78	29.79	3,129	2.90	2,481	2.20
164	Hodgdon	Aroostook	1,076	79.00	43,541	34.35	6.12	40.47	10,508	9.77	7,547	7.01
165	Jackman Plantation	Somerset	1,069	70.00	32,116	20.45	9.59	30.04	1,031	.96	5,131	4.80
166	Gouldsboro	Hancock	1,068	58.00	31,023	18.46	10.59	29.05	770	.72	10,816	10.13
167	Oakfield	Aroostook	1,059	93.00	31,474	19.76	9.96	29.72	14,202	13.41	6,641	6.27
168	Sherman	Aroostook	1,058	90.00	39,854	34.15	3.52	37.67	3,691	3.49	4,342	4.10
169	Blaine	Aroostook	1,049	91.00	44,517	30.90	11.54	42.44	13,085	12.47	4,496	3.19
170	Littleton	Aroostook	1,049	68.00	58,722	31.08	5.83	36.91	2,256	2.15	4,791	4.57
171	Belgrade	Kennebec	1,046	67.00	56,504	28.48	25.54	54.02	3,850	3.68	14,034	13.42
172	Cherryfield	Washington	1,046	80.00	27,045	20.24	5.62	25.86	559	.53	46	.04
173	Alfred*	York	1,039	67.00	52,452	23.63	7.60	31.23	5,024	4.84	3,650	3.51
174	Pembroke	Washington	1,029	77.00	24,399	16.52	7.19	23.71	2,312	2.25	204	.20
175	Harrison	Cumberland	1,026	55.00	41,312	26.40	13.87	40.27	2,314	2.26	1,658	1.62
176	Phippsburg	Sagadahoc	1,020	52.00	40,995	14.06	26.13	40.19	6,448	6.32	4,078	4.00
177	Orland	Hancock	1,015	70.00	27,833	14.24	13.15	27.42	3,229	3.18	16,819	16.57
178	Princeton	Washington	1,009	99.00	27,582	17.29	10.05	27.34	4,140	4.10	2,007	1.99
179	Strong	Franklin	1,007	63.00	36,563	32.92	3.39	36.31	402	.40	3,457	3.43

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1946 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
500 to 999												
180	Newcastle	Lincoln	994	54.00	33,759	21.46	12.50	33.96	842	.85	1,324	1.33
181	Sidney	Kennebec	989	66.00	29,641	21.54	8.43	29.97	705	.71	3,264	3.30
182	Readfield	Kennebec	986	56.00	26,899	19.93	7.35	27.28	415	.42	2,151	2.18
183	Enfield	Penobscot	979	80.00	37,861	12.12	26.55	38.67	5,601	5.72	9,370	9.57
184	Monson	Piscataquis	977	75.00	30,333	19.63	11.42	31.05	1,674	1.71	6,414	6.56
185	Albion	Kennebec	974	58.00	28,184	24.02	4.92	28.94	565	.58	5,690	5.84
186	Peru	Oxford	965	64.40	59,383	20.51	41.03	61.54	1,477	1.53	4,070	4.22
187	Whitefield	Lincoln	962	64.00	28,809	22.95	7.00	29.95	2,957	3.07	11,771	12.24
188	Corinth	Penobscot	954	57.00	27,267	24.82	3.76	28.58	5,346	5.60	1,251	1.31
189	St. Albans	Somerset	950	94.00	35,376	29.68	7.56	37.24	3,120	3.28	4,631	4.87
190	Waterboro	York	947	76.00	44,031	24.64	21.86	46.50	10,621	11.22	7,278	7.69
191	Parsonsfield	York	946	76.00	34,157	26.33	9.78	36.11	4,334	4.58	3,137	3.32
192	Jefferson	Lincoln	938		No	figures avail- able						
193	Unity	Waldo	935	63.00	33,088	27.62	7.77	35.39	1,548	1.66	3,085	3.30
194	Palmyra	Somerset	934	80.00	32,073	27.82	6.52	34.34	2,718	2.91	11,117	11.90
195	Harrington	Washington	918	95.00	21,399	17.42	5.89	23.31	462	.50	2,370	2.58
196	Bowdoinham	Sagadahoc	915	73.00	34,530	29.87	7.87	37.74	3,429	3.75	10,094	11.03
197	Woodstock	Oxford	913	67.00	39,173	25.32	17.59	42.91	3,816	4.18	9,102	9.97
198	Stockton Springs	Waldo	905	88.00	36,856	19.42	21.30	40.72	6,872	7.59	8,502	9.39
199	Buckfield	Oxford	903	68.00	36,651	35.50	5.09	40.59	3,990	4.42	3,754	4.16
200	Lincolnville	Waldo	892	54.00	28,240	19.75	11.91	31.66	816	.91	23,933	26.33
201	Porter	Oxford	892	82.00	25,152	21.91	6.29	28.20	1,949	2.18	739	.83
202	Stockholm	Aroostook	891	97.00	20,468	16.33	6.64	22.97	1,849	2.08	4,173	4.68
203	Casco	Cumberland	890	73.00	35,332	18.95	20.75	39.70	1,880	2.11	3,538	3.98
204	Carmel	Penobscot	870	78.00	27,685	27.68	4.14	31.82	6,050	6.95	2,662	3.06
205	West Gardiner	Kennebec	867	58.00	26,612	19.20	11.59	30.69	1,801	2.08	4,757	5.49
206	No. Kennebunkport	York	866	100.00	28,737	25.69	7.49	33.18	14,720	17.00	9,764	11.27
207	Greene	Androskoggin	865	51.00	34,726	22.66	17.49	40.15	3,804	4.40	3,330	3.85
208	Limington	York	864	65.00	28,806	16.20	17.14	33.34	4,083	4.73	7,994	9.25
209	Kingfield	Franklin	860	76.00	30,170	31.69	3.99	35.08	151	.18	5,362	6.23
210	Damariscotta	Lincoln	844	57.00	44,830	45.31	7.81	53.12	1,644	1.95	3,549	4.20
211	New Sweden	Aroostook	844	88.00	33,882	34.30	5.84	40.14	2,484	2.94	4,339	5.14
212	Mattawamkeag	Penobscot	843	55.00	36,146	8.13	34.75	42.88	120	.14	9,533	11.31

213	Waterford	Oxford	836	60.00	40,425	24.23	24.13	48.36	867	1.04	9,600	11.48
214	Cornish	York	826	72.00	24,559	24.29	5.44	29.73	2,843	3.44	7,164	8.67
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	107.00	22,110	19.86	7.61	27.47	3,081	3.83	593	7.4
217	Brooksville	Hancock	805	82.00	27,217	19.28	14.59	33.81	291	6.26	9,870	12.26
218	Leeds	Androscoggin	801	61.00	23,282	18.99	35.31	5.23	5,253	6.56	3,050	3.81
219	Sullivan *	Hancock	801	61.00	24,058	18.35	11.88	30.03	9,930	12.40	3,930	4.91
220	Harmony	Somerset	788	79.00	29,981	31.13	6.92	38.05	3,074	3.90	23,819	30.37
221	Hiram	Oxford	787	73.00	35,653	24.83	20.47	45.30	5,060	6.43	6,235	7.92
222	Purham	Androscoggin	784	54.00	28,946	20.48	16.44	36.92	1,233	1.57	1,615	2.05
223	Linneus	Aroostook	775	78.00	26,587	27.84	6.47	34.31	10,299	13.29	481	6.2
224	Portage Lake	Aroostook	773	93.00	21,797	15.92	12.28	28.20	4,447	5.75	3,945	5.10
225	Solon	Somerset	773	60.00	42,993	21.85	33.77	55.62	1,303	1.69	11,622	15.03
226	Charleston	Penobscot	768	72.00	26,073	30.42	3.53	33.95	5,493	7.15	43	.06
227	New Portland	Somerset	765	85.00	25,709	27.13	6.48	33.61	961	1.26	2,925	3.82
228	Hancock	Hancock	761	56.00	23,267	14.26	16.31	30.57	183	.24	660	.87
229	New Sharon	Franklin	761	71.00	24,369	24.48	7.54	32.02	3,043	4.00	3,258	2.97
230	Andover	Oxford	757	68.00	33,796	33.21	11.43	44.64	4,810	6.35	5,732	7.57
231	Exeter	Penobscot	751	112.00	34,075	38.52	6.85	45.37	3,508	4.67	221	.29
232	Friendship	Knox	747	49.00	25,734	19.48	14.97	34.45	295	.39	1,840	2.46
233	Brooks	Waldo	744	77.00	25,297	25.45	8.55	34.00	4,047	5.44	1,699	2.28
234	Athens	Somerset	742	83.00	26,137	22.56	12.67	35.23	2,077	2.80	3,013	4.06
235	Franklin	Hancock	742	53.00	15,900	15.54	5.89	21.43	2,338	3.15	7,478	10.08
236	Brownfield	Oxford	741	72.00	26,207	28.04	7.33	35.37	2,093	2.82	114	.15
237	Westfield	Aroostook	735	66.00	30,502	25.01	16.49	41.50	5,915	8.05	9,343	12.71
238	Bradford	Penobscot	734	70.00	20,094	25.35	2.03	27.38	5,850	7.97	3,127	4.26
239	Litchfield	Kennebec	722	66.00	30,488	37.67	4.56	42.23	6,976	9.66	14,473	20.05
240	Baldwin	Cumberland	721	64.00	40,005	15.18	40.31	55.49	372	.52	3,813	5.29
241	Islesboro *	Waldo	718	50.00	47,501	14.01	52.15	66.16	2,685	3.74	No figures available	
242	Sedgwick	Hancock	718	80.00	21,878	20.03	10.44	30.47	858	1.19	1,430	1.99
243	Canaan *	Somerset	717	71.00	23,045	25.75	6.39	32.14	1,023	1.43	4,876	6.80
244	Stacyville Plantation	Penobscot	717	95.00	21,917	21.74	8.83	30.57	880	1.23	633	.88
245	Bradley	Penobscot	716	93.00	22,514	12.87	18.57	31.44	2,815	3.93	8,021	11.20
246	Perry	Washington	713	70.00	16,654	16.99	6.37	23.36	1,982	2.78	145	.20
247	Eustis	Franklin	707	70.00	32,445	33.24	12.65	45.89	657	.93	6,691	9.46
248	Canton	Oxford	706	82.00	30,658	28.61	14.81	43.42	6,411	9.08	12,816	18.15
249	Castle Hill	Aroostook	697	80.00	26,521	28.63	9.42	38.05	2,489	3.57	2,518	3.61
250	Windsor	Kennebec	695	52.00	21,927	16.87	14.68	31.55	968	1.39	10,780	15.51
251	Steuben	Washington	690	80.00	20,488	18.29	11.40	29.69	1,272	1.84	887	1.29
252	Perham	Aroostook	689	74.00	27,966	33.18	7.41	40.59	1,429	2.07	5,611	8.14
253	Washington	Knox	689	69.00	19,216	20.77	7.12	27.89	2,104	3.05	14,009	20.33
254	Holden	Penobscot	680	72.00	17,657	17.79	8.18	25.97	972	1.43	1,385	2.04
255	Penobscot	Hancock	680	83.00	20,466	21.97	7.83	30.10	4,946	7.27	12,073	17.75
256	Hebron	Oxford	678	82.00	22,917	27.64	6.16	33.80	2,439	3.60	15,077	22.24
257	Naples	Cumberland	676	67.00	37,374	33.06	22.23	55.29	865	1.28	9,855	14.58
258	Minot	Androscoggin	674	65.00	22,633	24.01	9.57	33.58	4,537	6.73	11,803	17.51
259	North Yarmouth	Cumberland	666	58.00	26,919	29.75	10.67	40.42	4,424	6.64	1,075	1.61
260	Monroe	Waldo	665	92.00	23,020	27.39	7.23	34.62	10,038	15.09	8,938	13.44

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1946 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
261	Nobleboro	Lincoln	665	72.00	23,393	23.46	11.72	35.18	5,628	8.46	1,177	1.77
262	Castine	Hancock	662	54.00	34,684	27.20	25.19	52.39	1,673	2.53	8,386	12.67
263	Levant	Penobscot	661	94.00	18,709	24.45	3.85	28.30	3,884	5.88	248	.38
264	Brooklin	Hancock	656	50.00	26,182	19.68	20.23	39.91	882	1.34	9,487	14.46
265	Mount Vernon	Kennebec	653	65.00	29,054	39.26	5.23	44.49	5,279	8.08	8,973	13.74
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	38.00	43,086	27.74	38.85	66.59	611	.94	7,512	11.61
268	Allagash Plt.	Aroostook	644	96.00	31,321	15.58	33.06	48.64	2,501	3.88	765	1.19
269	Burnham	Waldo	643	73.00	21,463	17.53	15.85	33.38	3,321	5.16	7,896	12.28
270	Appleton	Knox	641	67.00	17,320	22.88	4.14	27.02	727	1.13	2,722	4.25
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	64.00	13,921	13.52	8.33	21.85	1,473	2.31	584	.92
273	New Canada Plt.	Aroostook	633	120.00	20,918	24.48	8.57	33.05	1,858	2.94	605	.95
274	Dresden	Lincoln	631	64.00	18,631	21.60	7.93	29.53	4,025	6.38	3,853	6.11
275	St. John Plt.	Aroostook	628	90.00	13,723	5.88	15.97	21.85	623	.99	7,439	11.85
276	Vanceboro	Washington	627	79.00	20,512	25.29	7.42	32.71	214	.34	166	.26
277	Cornville	Somerset	626	74.00	24,320	31.75	7.10	38.85	1,006	1.61	10,140	16.20
278	Manchester	Kennebec	626		No	figures available						
279	Medway	Penobscot	623	94.00	33,251	9.20	44.17	53.37	7,081	11.37	1,603	2.57
280	Lee	Penobscot	618	76.00	16,140	23.86	2.26	26.12	872	1.41	808	1.31
281	Garland	Penobscot	610	72.00	18,754	20.79	9.95	30.74	4,489	7.36	5,306	8.70
282	Owl's Head	Knox	609	48.00	18,632	12.10	18.49	30.59	644	1.06	5,206	8.55
283	Montville	Waldo	605	86.00	15,036	18.30	6.55	24.85	6,832	11.29	9,589	15.85
284	Masardis	Aroostook	601	65.00	23,385	18.99	19.92	38.91	3,512	5.84	910	1.51
285	Veazie	Penobscot	597	52.00	34,103	13.18	43.94	57.12	2,080	3.48	1,414	2.37
286	Columbia Falls	Washington	596	83.00	15,545	22.99	3.19	26.08	66	.11	3,537	5.93
287	Newburg	Penobscot	591	66.00	13,307	20.11	2.41	22.52	2,188	3.70	463	.74
288	Winn	Penobscot	585	112.00	17,803	15.74	14.69	30.43	6,225	10.64	468	.80
289	South Bristol	Lincoln	582	57.00	41,801	23.68	43.14	71.32	1,192	2.05	7,776	13.36
290	Troy	Waldo	582	72.00	18,846	26.32	6.06	32.38	2,859	4.91	11,962	20.55
291	Parkman	Piscataquis	581	74.00	19,752	23.62	10.38	34.00	2,667	4.59	4,938	8.50
292	Dixmont	Penobscot	576	72.00	14,345	18.26	6.64	24.90	1,473	2.56	1,095	1.90
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	54.00	15,684	17.32	10.15	27.47	675	1.18	3,412	5.98
295	Greenwood	Oxford	564	76.00	25,837	30.53	15.28	45.81	1,918	3.40	2,558	4.54

296	Frankfort	Waldo	562	105.00	22,093	31.23	8.08	39.31	3,932	7.00	17	.03
297	Searsmont	Waldo	542	66.00	19,994	26.24	10.65	35.89	1,959	3.61	1,031	1.90
298	Sumner	Oxford	541	68.00	19,806	31.88	4.73	36.61	5,083	9.40	1,649	3.05
299	Chesterville	Franklin	538	62.00	19,243	20.65	15.12	35.77	976	1.81	1,189	2.21
300	South Thomaston	Knox	538	60.00	14,977	18.30	9.54	27.84	2,232	4.15	6,955	12.93
301	Denmark	Oxford	532	62.00	26,899	28.16	22.40	50.56	1,930	3.63	2,302	4.33
302	Palermo	Waldo	527	78.00	16,899	23.22	8.85	32.07	920	1.75	3,027	5.74
303	Hope	Knox	524	62.00	19,035	25.93	10.40	36.33	640	1.22	2,967	5.66
304	Sebago	Cumberland	518	67.00	43,311	33.27	50.34	83.61	972	1.88	5,544	10.70
305	Winter Harbor	Hancock	518	54.00	25,526	23.09	26.19	49.28	1,251	2.42	3,812	7.36
306	Beals*	Washington	513	126.00	14,129	25.47	2.07	27.54	580	1.13	262	.51
307	Lagrange	Penobscot	508	74.00	17,415	22.84	11.44	34.28	2,742	5.40	5,523	10.87
308	Raymond	Cumberland	506	50.00	37,751	23.15	51.46	74.61	909	1.80	417	.82
309	Glenburn	Penobscot	500	73.00	14,228	17.51	10.95	28.46	5,287	10.57	2,221	4.14
Under 500												
310	Liberty	Waldo	499	68.00	16,110	19.31	7.58	26.89	2,020	3.37	852	1.42
311	Surry	Hancock	497	68.00	20,178	19.69	20.91	40.60	752	1.51	8,408	16.91
312	Freedom	Waldo	492	72.00	13,133	21.62	5.07	26.69	3,116	6.33	1,783	3.62
313	Otisfield	Cumberland	488	71.00	29,027	30.41	29.07	59.48	916	1.88	5,373	11.01
314	New Vineyard	Franklin	486	78.00	17,173	27.21	8.13	35.34	1,354	2.79	2,561	5.27
315	Northport	Waldo	485	40.00	22,861	18.13	29.01	47.14	1,304	2.69	26,006	53.62
316	Cutler	Washington	481	77.00	11,521	14.66	9.29	23.95	400	.83	8,786	1.83
317	Jonesboro	Washington	479	81.00	12,364	18.02	7.79	25.81	—	—	2,543	5.31
318	Thorncliffe	Waldo	478	61.00	13,244	21.14	6.57	27.71	1,771	3.71	11,937	24.97
319	Newfield	York	475	55.00	17,826	22.22	15.31	37.53	914	1.92	10,810	22.76
320	Knox	Waldo	471	75.00	12,937	23.71	3.76	27.47	5,782	12.28	9,118	19.36
321	Bowdoin	Sagadahoc	467	80.00	20,522	31.30	12.64	43.94	4,530	9.70	8,178	17.51
322	Abbot	Piscataquis	466	112.00	19,164	27.17	13.95	41.12	1,065	2.29	1,756	3.77
323	Detroit	Somerset	466	54.00	11,521	14.95	9.77	24.72	38	.08	3,749	8.05
324	Wayne	Kennebec	463	54.00	21,423	42.05	4.22	46.27	1,318	2.85	650	1.40
325	Plymouth	Penobscot	462	84.00	14,860	27.66	4.50	32.16	525	1.14	1,131	2.45
326	Winterville Pkt.	Aroostook	462	93.00	5,528	8.95	3.02	11.97	1,672	3.62	3,695	8.00
327	Etna	Penobscot	460	76.00	9,989	15.23	6.24	21.52	197	.43	2,999	6.52
328	North Haven	Knox	460	45.60	33,747	17.61	55.75	73.36	1,136	2.47	8,416	18.30
329	Dayton	York	454	47.00	13,746	21.32	8.96	30.28	206	.45	5,588	12.31
330	Lamoine	Hancock	454	60.00	13,744	15.06	15.21	30.27	994	2.19	4,792	10.56
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	21.00	59,090	4.60	126.42	131.02	129	.29	22,577	50.06
333	Springfield	Penobscot	442	105.00	12,896	19.17	10.01	29.18	3,183	7.20	15,018	33.98
334	Greenbush*	Penobscot	439	131.00	11,288	14.69	11.02	25.71	1,883	4.29	1,789	4.08
335	Fayette	Kennebec	438	67.00	16,212	19.57	17.44	37.01	3,045	6.95	10,615	24.24
336	Wales	Androscoggin	434	57.50	16,357	29.91	7.78	37.69	1,403	3.23	705	1.62
337	Cyr Plantation*	Aroostook	433	64.00	9,797	14.37	8.26	22.63	284	.66	2,552	5.89
338	Reed Plantation	Aroostook	433	120.00	11,624	7.75	19.10	26.85	183	.42	6,915	15.97
339	Hartford	Oxford	430	70.00	20,418	29.96	17.52	47.48	4,685	10.90	7,789	18.11
340	Prospect	Waldo	430	61.00	11,254	9.86	6.31	16.17	1,511	3.51	3,492	8.12
341	Starks	Somerset	426	103.00	22,511	37.51	15.33	52.84	195	.46	4,716	11.07
342	Dennysville*	Washington	424	89.00	7,912	13.32	5.34	18.66	—	—	1,969	4.64

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1946 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
343	Merrill	Aroostook	424	103.00	17,414	35.45	5.62	41.07	2,007	4.73	5,946	14.02
344	Weld	Franklin	422	50.00	19,780	18.84	28.03	46.87	95	.23	10,054	23.82
345	Georgetown	Sagadahoc	420	55.00	23,624	17.10	39.15	56.25	1,734	4.13	6,250	14.88
346	Rome	Kennebec	418	44.00	19,864	13.97	33.55	47.52	4,735	11.33	4,332	10.36
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	84.00	17,103	19.31	22.51	41.82	627	1.53	2,905	7.11
350	Stetson	Penobscot	408	74.00	12,186	23.72	6.15	29.87	1,212	2.97	2,808	6.88
351	Southport	Lincoln	405	45.00	51,538	29.28	97.97	127.25	1,169	2.89	1,938	4.79
352	Trenton	Hancock	403	55.00	11,134	14.88	12.75	27.63	1,195	2.97	8,578	21.29
353	Columbia	Washington	399	88.00	12,833	17.50	14.66	32.16	2,353	5.90	3,192	8.00
354	Chapman	Aroostook	397	74.00	13,102	24.66	8.34	33.00	8,524	21.47	2,433	6.13
355	Acton	York	392	52.50	25,736	17.13	48.52	65.65	2,212	5.64	849	2.17
356	Verona	Hancock	391	68.00	6,856	8.99	8.54	17.53	414	1.06	2,315	5.92
357	Avon	Franklin	387	83.00	14,814	20.60	17.68	38.28	4,072	10.52	3,003	7.76
358	Kenduskeag	Penobscot	387	68.00	10,596	22.26	5.12	27.38	1,913	4.94	892	2.30
359	Lyman	York	385	57.00	19,342	23.75	26.49	50.24	4,278	11.11	3,493	9.07
360	Bremen	Lincoln	383	57.00	14,271	16.75	20.51	37.26	208	.54	5,705	14.90
361	Mercer	Somerset	381	80.00	11,748	22.55	8.28	30.83	648	1.70	4,609	12.10
362	Swanville	Waldo	373	60.00	10,972	16.17	13.25	29.42	1,328	3.56	5,793	15.53
363	Hudson	Penobscot	372	88.00	12,392	23.51	9.80	33.31	1,474	3.96	2,101	5.65
364	Sebec	Piscataquis	372	59.00	16,753	22.15	22.88	45.03	218	.59	3,000	8.06
365	Cushing	Knox	362	67.00	13,480	18.51	18.73	37.24	279	.77	4,867	13.44
366	Whiting	Washington	358	45.00	8,185	13.51	9.35	22.86	124	.35	2,205	6.16
367	Smithfield	Somerset	353	48.00	14,447	19.06	21.87	40.93	547	1.55	4,662	13.21
368	West Bath	Sagadahoc	353	55.00	21,094	27.35	32.41	59.76	1,180	3.34	2,582	7.31
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	65.00	11,641	10.13	23.51	33.64	1,349	3.90	2,721	7.86
371	Amity	Aroostook	345	88.00	7,550	10.38	11.50	21.88	200	.58	6,817	19.76
372	Ludlow	Aroostook	343	84.00	10,639	21.16	9.86	31.02	5,874	17.13	6,415	18.70
373	Waldo	Waldo	340	68.00	11,106	24.92	7.74	32.66	1,201	3.53	1,743	5.13
374	Alna	Lincoln	339	62.00	12,461	21.83	14.93	36.76	627	1.85	75	.22
375	Burlington	Penobscot	338	65.00	9,588	13.84	14.38	28.22	1,430	4.23	508	1.50
376	Prentiss	Penobscot	337	107.00	9,251	11.85	15.60	27.45	2,805	8.32	4,154	12.33
377	Wade	Aroostook	335	85.00	15,559	24.65	21.79	46.44	2,208	6.59	6,715	20.04

378	Cranberry Isle	Hancock	334	41.20	15,384	16.12	29.94	46.06	781	2.34	4,693	14.05
379	Ripley	Somerset	331	80.00	13,572	33.98	7.02	41.00	1,318	3.98	6,477	19.57
380	Morrill*	Waldo	328	52.00	9,587	25.84	3.39	29.23	853	2.60	9,445	28.79
381	Weston	Aroostook	328	105.00	9,431	16.79	11.96	28.75	634	1.93	831	2.53
382	Embden	Somerset	319	54.00	24,774	9.42	68.24	77.66	228	.71	10,615	33.37
383	Atkinson	Piscataquis	312	68.00	13,255	29.88	12.60	42.48	2,623	8.41	2,960	9.49
384	Cambridge	Somerset	310	73.00	11,684	33.58	4.11	37.69	1,227	3.96	3,178	10.25
385	Industry	Franklin	307	77.00	13,973	20.89	24.62	45.51	1,317	4.29	6,007	19.57
386	Carroll Plantation	Penobscot	304	90.00	7,458	11.25	13.28	24.53	636	2.09	1,678	5.52
387	Vienna	Kennebec	301	70.00	9,763	27.41	5.03	32.44	1,864	6.19	5,167	17.17
388	Jackson	Waldo	299	87.00	10,978	28.49	8.23	36.72	6,705	22.42	5,460	18.26
389	Dedham	Hancock	293	59.00	22,210	12.06	63.74	75.80	4,983	17.01	4,452	15.19
390	Alexander	Washington	292	70.00	7,825	18.13	8.67	26.80	3,663	12.54	608	2.08
391	Charlotte	Washington	292	73.00	8,617	20.39	9.12	29.51	3,077	10.54	865	2.96
392	Shapleigh	York	290	65.00	25,895	32.76	56.53	89.29	3,698	12.75	80	.28
393	Cary Plantation	Aroostook	287	86.00	5,937	15.12	5.57	20.69	1,226	4.27	1,768	6.16
394	Alton	Penobscot	286	100.00	7,012	13.03	11.49	24.52	425	1.49	927	3.24
395	Carthage	Franklin	281	68.00	9,762	12.67	22.07	34.74	1,121	3.99	2,801	9.97
396	Passadumkeag	Penobscot	277	107.00	9,035	21.05	11.57	32.62	790	2.85	1,349	4.87
397	Somerville Plt.	Lincoln	266	105.00	6,916	15.41	10.59	26.00	1,111	4.18	1,288	4.84
398	Dyer Brook	Aroostook	265	100.00	12,065	27.02	18.51	45.53	10,525	39.72	11,889	44.86
399	Benedicta	Aroostook	264	86.00	8,593	26.66	5.89	32.55	1,129	4.28	7,278	27.57
400	Whitneyville	Washington	262	49.00	8,982	23.08	6.20	34.28	—	—	3,883	14.82
401	Wellington	Piscataquis	261	90.00	10,005	19.90	18.43	38.33	3,215	12.32	883	3.38
402	Chester	Penobscot	258	110.00	7,776	10.83	19.31	30.14	1,886	7.31	523	2.03
403	Temple	Franklin	252	64.00	11,304	24.06	20.80	44.86	3,022	11.99	4,995	19.82
404	Macwahoc Plantation	Aroostook	242	68.00	4,614	5.07	14.00	19.07	175	.72	193	.80
405	Stoneham	Oxford	238	51.00	8,763	19.97	16.85	36.82	51	.21	3,069	12.89
406	Shirley	Piscataquis	236	56.00	7,302	8.32	22.62	30.94	176	.75	2,962	12.55
407	Haynesville	Aroostook	235	100.00	6,978	10.49	19.20	29.69	297	1.26	1,451	6.17
408	Sweden	Oxford	225	72.00	11,612	11.90	39.71	51.61	709	3.15	11	.05
409	Bancroft	Aroostook	216	77.00	8,139	12.71	24.97	37.68	417	1.93	1,881	8.71
410	Grand Lake Stream Plt.	Washington	216	70.00	11,023	16.71	34.32	51.03	454	2.10	1,031	4.77
411	Moose River Plt.	Somerset	216	48.60	8,656	9.16	30.91	40.07	96	.44	7,199	33.33
412	Madrid	Franklin	214	64.00	6,500	9.45	20.92	30.37	1,134	5.30	4,702	21.97
413	Belmont	Waldo	213	62.00	6,828	23.89	8.17	32.06	1,167	5.48	6,764	31.76
414	Mount Chase Plt.	Penobscot	198	87.00	8,640	19.00	24.64	43.64	1,107	5.59	2,707	13.67
415	Eastbrook	Hancock	188	57.00	6,235	13.07	20.09	33.16	314	1.67	2,364	12.57
416	Sorrento	Hancock	188	45.00	14,294	10.86	65.17	76.03	1,641	8.73	887	4.72
417	Willimantic	Piscataquis	188	68.00	9,139	14.67	33.94	48.61	382	2.03	1,294	6.88
418	Brighton Plt.	Somerset	183	75.00	7,167	9.26	29.90	39.16	206	1.13	2,350	12.84
419	Cooper*	Washington	178	77.00	5,219	17.76	11.56	29.32	1,322	7.43	3,756	21.10
420	Hanover	Oxford	178	46.00	5,677	20.95	10.94	31.89	382	2.15	522	2.93
421	Oxbow Plantation	Aroostook	178	55.00	5,348	16.41	13.63	30.04	3,852	21.64	3,547	19.93
422	Upton	Oxford	174	66.00	8,463	8.16	40.48	48.64	342	1.97	—	—
423	Marshfield	Washington	173	64.00	4,246	12.95	11.59	24.54	30	.17	1,089	6.29
424	Clifton	Penobscot	168	79.00	5,843	11.87	22.91	34.78	258	1.54	14	.08
425	Arrowsic	Sagadahoc	167	40.00	4,282	14.83	10.81	25.64	551	3.30	2,009	12.03
426	Newry	Oxford	167	40.00	9,772	13.04	45.47	58.51	1,309	7.84	2,388	14.30

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1946 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1946		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR DEFICIT	
				Tax Rate	Committ- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
427	Lowell	Penobscot	161	88.00	6,539	8.33	32.28	40.61	58	.36	961	5.97
428	Gilead	Oxford	160	42.00	8,523	15.69	37.58	53.27	480	3.00	2,020	12.63
429	Waltham	Hancock	157	75.30	6,381	20.97	19.67	40.64	27	.17	627	3.99
430	Wesley*	Washington	157	66.50	4,871	10.52	20.51	31.03	288	1.83	2,720	17.32
431	Stow	Oxford	153	40.00	5,195	13.15	20.80	33.95	177	1.16	1,462	9.56
432	Waite	Washington	152	65.00	5,141	5.76	28.06	33.82	137	.90	1,313	8.61
433	Hersey*	Aroostook	150	75.00	6,179	15.57	25.62	41.19	624	4.16	913	6.09
434	Orient*	Aroostook	147	104.00	9,825	16.59	50.25	66.84	1,765	12.01	3,803	25.87
435	Amherst	Hancock	146	74.00	5,121	16.75	18.33	35.08	1,183	8.10	1,781	12.20
436	Flagstaff Plt.	Somerset	143	71.00	9,769	10.53	57.78	68.31	188	1.31	1,666	11.65
437	Crawford	Washington	136	58.00	5,016	12.19	24.69	36.88	356	2.62	700	5.15
438	Otis	Hancock	134	63.00	5,401	9.41	30.90	40.31	163	1.22	390	2.91
439	Caratunk Plt.	Somerset	133	36.00	7,344	9.74	45.48	55.22	173	1.30	2,983	22.43
440	Woodville	Penobscot	133	55.00	13,069	33.03	65.23	98.26	1,851	13.92	7,160	53.83
441	Mariaville	Hancock	132	85.00	8,758	9.71	38.76	66.35	537	4.07	978	7.41
442	Moro Plantation*	Aroostook	130	55.00	3,463	9.01	17.63	26.64	1,214	9.34	1,080	8.31
443	Byron	Oxford	125	56.00	7,969	5.50	58.25	63.75	294	2.35	896	7.17
444	Dallas Plantation	Franklin	123	53.00	9,911	30.81	49.77	80.58	135	1.10	2,028	16.49
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	57.00	6,464	11.62	43.16	54.78	—	—	5	.04
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	32.50	5,485	22.82	24.88	47.70	55	.48	3,919	34.08
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	67.00	11,026	51.18	48.15	99.33	1,873	16.87	1,336	12.03
453	Greenfield	Penobscot	110	78.00	5,781	10.25	42.30	52.55	129	1.17	716	6.78
454	No. 21 Plantation	Washington	110	38.00	3,153	3.35	25.31	28.66	65	.59	1,612	14.65
455	Hammond Plantation	Aroostook	108	55.00	5,027	4.95	41.60	46.55	264	2.44	2,193	20.31
456	Westmanland Plt.	Aroostook	105	39.00	No	figures available	—	—	—	—	—	—
457	Meddybemps.	Washington	101	111.00	4,571	14.71	30.55	45.26	1,164	11.52	381	3.77
458	Elliottsville Plt.	Piscataquis	100	40.00	7,185	5.67	66.18	71.85	230	2.30	681	6.81
459	No. 14 Plantation	Washington	99	—	No	figures available	—	—	—	—	—	—
460	Garfield Plantation	Aroostook	97	71.00	3,526	13.88	22.47	36.35	533	5.49	9,316	96.04
461	Isle-au-Haut	Knox	97	44.50	5,162	13.16	40.06	53.22	50	.52	1,663	17.14
462	Drew Plantation	Penobscot	93	50.00	3,498	10.02	27.59	37.61	480	5.16	780	8.39
463	Pleasant Ridge Plt.	Somerset	92	16.50	49,487	6.02	531.88	537.90	36	.39	1,781	19.36
464	Lincoln Plantation	Oxford	89	32.50	19,681	7.88	213.25	221.13	139	1.56	2,619	29.43
465	Webster Plantation	Penobscot	89	58.00	3,392	8.11	30.00	38.11	27	.30	741	8.33
466	Sandy River Plt.	Franklin	88	32.00	5,668	8.57	55.84	64.41	358	4.07	137	1.56
467	Centerville	Washington	86	56.00	5,878	4.28	64.07	68.35	—	—	1,663	19.34

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468	Magalloway Plt.	Oxford	84	48.00	10,064	5.66	114.15	119.81	—	—	3,678	43.79
469	Aurora	Hancock	81	54.00	4,114	20.88	29.91	50.79	6	.07	4,089	50.48
470	Seboeis Plt.	Penobscot	80	20.00	2,554	3.65	28.28	31.93	28	.35	219	2.74
471	Codyville Plt.	Washington	79	68.00	4,110	3.79	48.24	42.03	225	2.85	1,686	21.34
472	E. Plantation	Aroostook	79	70.00	3,207	8.03	32.56	40.59	165	2.09	322	4.08
473	Dead River Plt.	Somerset	76	42.00	5,820	6.54	70.04	76.58	12	.16	61	.80
474	No. 33 Plantation	Hancock	76	42.00	2,560	5.82	27.86	33.68	73	.96	424	5.58
475	Glenwood Plt.	Aroostook	75	75.00	3,591	4.55	43.33	47.88	138	1.84	2,071	27.61
476	Barnard Plt.	Piscataquis	74	39.00	3,338	2.70	42.41	45.11	—	—	745	10.07
477	Lakeville Plt.	Penobscot	71	32.00	4,583	51.19	13.36	64.55	—	—	2,365	33.31
478	Lakeview Plt.	Piscataquis	70	24.00	3,364	.06	48.00	48.06	—	—	34	.49
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	61.00	6,249	7.00	92.19	99.19	241	3.83	214	3.87
481	Ranageley Plt.	Franklin	63	40.00	9,418	48.46	101.03	149.49	233	3.70	1,479	23.48
482	Northfield	Washington	57	43.60	4,653	10.11	71.52	81.63	9	.16	1,643	28.82
483	Deblois	Washington	55	64.00	3,121	8.08	48.67	56.75	—	—	687	12.49
484	Grand Falls Plt.	Penobscot	55	68.00	3,920	5.64	65.63	71.27	385	7.00	907	16.49
485	Coplin Plt.	Franklin	54	43.00	3,227	11.07	48.69	59.76	173	3.20	1,425	26.39
486	Highland Plt.	Somerset	53	95.00	4,618	4.89	82.24	87.13	—	—	67	1.26
487	Talmdage	Washington	50	44.00	2,882	6.94	50.70	57.64	—	—	507	10.14
488	Bowerbank	Piscataquis	49	24.00	3,595	3.38	69.99	73.37	142	2.90	977	19.94
489	Dennistown Plt.	Somerset	48	26.00	4,560	4.24	90.76	95.00	51	1.06	1,628	33.92
490	Osborn Plt.	Hancock	40	35.00	2,127	6.64	46.54	53.18	366	9.15	784	19.60
491	Nashville Plt.	Aroostook	36	33.00	2,365	5.12	60.57	65.69	6	.17	381	10.58
492	Edinburg	Penobscot	34	50.00	2,609	8.37	68.37	76.74	617	18.15	973	28.62
493	Beddington	Washington	31	63.00	2,686	6.08	80.57	86.65	9	.29	439	14.16

*Figures shown are for the 1945 municipal year.

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