

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

MAINE PUBLIC DOCUMENTS

1946-48

(In three volumes)

VOLUME I.

STATE OF MAINE

Twenty- Ninth Report
OF THE
State Auditor



FOR PERIOD
JULY 1, 1947 TO JUNE 30, 1948

Fred M. Berry
State Auditor



STATE OF MAINE

Twenty- Ninth Report
OF THE
State Auditor



FOR PERIOD
JULY 1, 1947 TO JUNE 30, 1948

Fred M. Berry
State Auditor

TABLE OF CONTENTS

Letter of Transmittal and Recommendations	1- 6
Text	7- 26
Balance Sheets and Reconciliation	28- 30
Revenues and Expenditures, and Reconciliation	31, 32
Analysis of Unappropriated Surplus	32
Departmental Operations :	
General Fund	33- 40
Highway Fund	41
Special Revenue Funds	42- 44
Trust Funds	45- 48
Analysis of Change in Carrying Balances	49
Cash in Banks	50, 51
Investments	52
Other Supporting Balance Sheet Schedules	53- 58
Bonded Debt	56- 57
Schedule of Revenues	59
Comparative Statement of Expenditures	60
Contingent Account Transfers	61
Schedule of Carrying Balances	62, 63
Cash in Closed Banks	63
Allotments and Expenditures of Funds	64- 70
Maine Port Authority	72
Maine Maritime Academy	73
Counties :	
Comparative Assets and Liabilities	76- 77
Receipts and Expenditures	78
Cities, Towns and Plantations :	
Valuation and Debt Statistics	79- 92
Per Capita Statistics	93-105
Index	106

FRED M. BERRY

STATE AUDITOR

CHESTER A. DOUGLAS

DEPUTY AUDITOR



MAURICE G. PRESSEY

DEPARTMENTAL AUDITOR

JOHN T. SINGER

MUNICIPAL AUDITOR

STATE OF MAINE
State Department of Audit
Augusta

December 17, 1948

The Honorable Horace Hildreth
Governor of Maine

Members of the 94th 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, 1948. The report includes comments and statements on various subjects reviewed relating to the financial activities of State, County, and Municipal Agencies.

In this letter of transmittal, recommendations are included which I believe are worthy of consideration by you, as well as by other officials who are charged with the responsibility of fiscal administration. I feel that they will be also of interest to the members of the Ninety-fourth Legislature. More details concerning these recommendations will be found in the text of this report. It is recommended:

That, due consideration be given by the Commissioner of Finance and members of the Ninety-fourth Legislature to the overpayment of approximately one hundred thousand dollars made by the State to the Maine Teachers' Retirement Fund. Comments and related data concerning this overpayment were included in the Twenty-eighth Annual Report of the State Auditor. It was further outlined in detailed reports made to the Governor, Commissioner of Finance, and the Employees' Retirement Board. It is believed that a transfer of \$108,229.65, should be made from the Maine Teachers' Retirement account—Annuity Reserve Fund to the General Fund of the State. This amount includes the overpayment of \$97,316.13, plus \$10,913.52 of accumulated interest.

That, the Employees' Retirement Board provide in its biennial budget, a sum of money necessary to cover the

State's liability for contributions due from teachers while they were in the armed services. The liability determined at June 30, 1948, was approximately \$26,000.00. This amount should be appropriated in accordance with the law. (Chapter 384, Section 3, Paragraph 6, Public Laws of 1947).

That, attention be directed by the State Liquor Commission to its merchandising practices, and to the operating costs of liquor stores and warehouse. It is believed that a study of these matters will result in savings to the State. These subjects have been discussed in previous reports, and it is believed that action should now be taken by the Commissioner of Finance and State Liquor Commission to resolve the points in question.

That, action be taken to establish a salvage division within the Bureau of Purchases so that the fullest benefit will result from the repair, sale, transfer, and disposition of State properties. It is believed that there are many thousands of dollars worth of idle equipment and supplies on hand which could be more fully utilized if proper facilities were available to care for them. Periodic listings of surplus or unusable supplies and equipment should be obtained from all State Departments and Institutions. Proper supervision would prove its worth many times over.

That, consideration be given by the Commissioner of Finance to require the State Purchasing Agent to submit an annual report of his activities. It is suggested that this report include such items as:

Number and value of all purchase orders.

Number and value of emergency purchase orders.

Number and value of regular purchase orders, also indicating:

- a) Number and value purchased when there is over one bidder.
- b) Number and value purchased with formal contracts.
- c) Number and value purchased under specifications.

Cost of purchasing in relation to total value of purchases.

Records of nonusable supplies and equipment with salvage value.

At the present time, little information is maintained to provide this data. It is believed that information of this kind would be of benefit.

That, all authority for direct purchases by anyone other than the Bureau of Purchases be given in writing by the Purchasing Agent. Any deviation from this practice should be fully explained by the Department or Institution when submitting emergency orders and invoices for payment. It appears that the statutes contemplate this practice being followed. (Chapter 14, Section 38, Revised Statutes of 1944)

That, annual audits of special activity funds, maintained in school systems, be required. At the present time, audits of municipalities apply only to public funds received and expended. It is believed that municipal employees, such as school principals, superintendents, etc., who are empowered to handle special funds by virtue of their office, should have such accounts audited annually. This is a protection which should be afforded all who support school activities.

That, the Ninety-fourth Legislature consider the feasibility of requiring annual audits for municipal activities, such as school and sewer districts, and cemetery accounts, which are not required to be audited under the present statutes. Annual audits are required by law of cities, towns, plantations and village corporations, by either the State Department of Audit or qualified public accountants. It appears reasonable to assume that the public expects similar safeguards for handling funds that are administered by public officials.

That, adequate and uniform records be maintained by all State Departments and Institutions for recording cash and inventory transactions. At present, satisfactory controls are not maintained in many of these agencies. The law gives the State Controller authority to install systems of accounting and this should have his attention at the earliest opportune time. (Chapter 14, Section 16, Paragraph 7, Revised Statutes of 1944).

That, the Commissioner of Finance exercise the authority granted to him by Chapter 14, Section 7, Part IV, Revised Statutes of 1944, to study administrative costs, etc. This law reads in part as follows:

“To investigate duplication of work of departments and other agencies of the state government, to study the organization and administration of such departments and agencies, and to formulate plans for better and more effective management.”

There is evidence indicating that economies could be effected if the provisions of this statute were followed.

The present Commissioner of Finance has had considerable success with the administration of other laws under his direction, and it is believed that a concerted effort to follow the requirements of this law will meet with equal success.

That, the present laws relating to "transfers" between accounts of the same department be repealed. Transfers of this type amounted to approximately \$600,000.00, the past fiscal year. The elimination of the right to transfer within the same department would, in all probability, require an increase in the Contingent Account which is administered by the Governor and Council. It is believed that expenditures of monies for purposes other than contemplated by the Legislature in the Appropriation Act, should be financed by monies from the Contingent Account rather than by transfers between appropriation accounts. At present, these transfers do not have as complete a public review as they would if they were made from one account. If such transfers were concentrated in one account, then the fine line of distinction between emergencies and new business might more readily be determined. This would require financing by funds appropriated by the Legislature for emergency purposes, rather than from unexpended balances of appropriations. Such a change would also be of benefit to budget practices.

That, the present law (Chapter 190, Section I, Private and Special Laws of 1947), permitting transfers to the Highway accounts from the Highway Unappropriated Surplus Account by order of the State Highway Commission, be amended. It is believed that the amendment should be:

"With the consent of the Governor and Executive Council."

Laws enacted prior to 1947, had this provision.

That, consideration be given by the Legislature and Finance Commissioner to provide a sufficient amount of working capital for use of the State Treasurer. The State Treasurer estimates that a one million seven hundred thousand-dollar working capital balance must remain in depository banks that handle the State's checking accounts. The establishment of a working capital fund could be provided by a transfer of money from the General Fund Unappropriated Surplus Account. This would appear wise, for if the Legislature should decide to use the unappropriated surplus for other projects and not make provisions for a sufficient amount of working

capital, it would create a condition unfavorable to State financing. The State might then be required to resort to short term borrowing. As interest charges become higher, this would prove costly.

That, the Legislature give consideration to the problem of destruction of old records. Chapter 1, Section 36, Revised Statutes of 1944, permits destruction of records upon request in writing by the department head, with the approval of the Attorney General, State Auditor, Commissioner of Finance and State Historian. However, the problem of determining the proper course to follow is difficult. It is believed that a review of these matters by a legislative committee would be most helpful. Many tons of old records are still being stored which use up costly space and filing equipment. It is probable that this condition would be alleviated if microfilming or its equivalent were purchased and used. Chapter 14, Section 19, Revised Statutes of 1944, permits this purchase at the expense of the State, but only to photograph canceled checks and records of the Bureau of Accounts and Control.

That, the accounting records of the State which are maintained in the Bureau of Accounts and Control be simplified. At present, considerable detailed analyses of costs are assembled in the Bureau of Accounts and Control which appears of little value. A study of these conditions may show that substantial savings in present costs could be realized.

That, the Ninety-fourth Legislature give consideration to include in the Appropriation Act, additional information that will show the revenue by which the appropriations will be financed. (See schedule D1 of this report) At present the Bureau of Budget lacks the necessary information to show the final result of legislative action pertaining to revenues.

That, consideration be given by the various County Commissioners to supply prenumbered warrants and duplicate receipt books for use of the municipal and trial justice courts. The duplicate receipt system should also be used by sheriffs, clerks of courts, and probation officers.

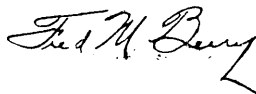
That, the Ninety-fourth Legislature consider restoring the amounts of cash necessary to replace the amounts now impounded in closed banks, with no realizable value, to the University of Maine Land Grant Fund and the Penobscot Tribe of Indians Trust Fund. The provisions relating to the acceptance of these trusts require that the principal of these funds shall forever remain intact.

The amounts involved are: University of Maine Land Grant Fund, \$17,847.84; Penobscot Tribe of Indians Trust Fund, \$25,325.63.

That, consideration be given by the Ninety-fourth Legislature to amend Chapter 87, Public Laws of 1945, An Act providing for the non-segregation of trust fund investments and earnings. The Attorney General has issued an opinion concerning the administration of this law and indicates that further legislation is necessary before the provisions of this statute can be practically administered.

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 faithfully 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's financial affairs. Furthermore, I believe the suggested improvements are pertinent to good and efficient government. In the work we have applied generally accepted auditing standards and included all procedures that were deemed necessary to discharge our duties under the letter and spirit of the statutes. Throughout the fiscal year individual audit reports, which outlined in detail the results of our findings of departmental activities, have been rendered to Department heads. If major exceptions were noted, copies of these reports were directed to the Governor in accordance with the requirements of the statute.

Respectfully submitted,

A handwritten signature in cursive script, reading "Fred M. Berry". The signature is written in dark ink and is positioned above the typed name of the State Auditor.

State Auditor

STATE OF MAINE FINANCIAL STATUS

At the close of the fiscal year ended June 30, 1948, the financial status of the State of Maine was sound. The bonded debt had decreased \$1,804,000.00 during the year, leaving the outstanding debt, \$11,925,500.00 at June 30, 1948.

Statements of current year's operations pertaining to the General and Highway Funds showed a gain of approximately \$3,125,000.00 in the General Fund and a loss of approximately \$198,000.00 in the Highway Fund.

The Unappropriated Surplus Account of the General Fund showed a net increase of approximately \$2,776,000.00, while a net decrease of \$271,000.00 was noted in the Highway Fund Unappropriated Surplus Account. The major factors contributing to these changes in surplus were:

	General Fund	Highway Fund
Balance July 1, 1947	\$3,365,550.39	\$2,142,640.57
Adjustments of prior years	6,793.84	14,374.50
Net Gain or Loss current year's operations	3,125,236.42	198,107.44
Total	6,497,580.65	1,958,907.63
Deductions		
Transfer to Maine Forestry District	93,000.00	—
Restoration of Contingent Account	262,320.14	—
Working Capital Advance—Rock Crusher Fund	—	37,500.00
Working Capital Advance—Highway Garage	—	50,000.00
Balance June 30, 1948	<u>\$6,142,260.51</u>	<u>\$1,871,407.63</u>

Total monies available to finance the current year's operation of the General Fund amounted to \$32,408,548.76, while expenditures applicable to current year's operations were \$29,283,312.34. The net gain for the current year was \$3,125,236.42. This reflected a gain over budgetary planning of approximately \$2,896,000.00.

Total monies applicable to finance current year's operations of the Highway Fund amounted to \$19,691,654.85, while expenditures were \$19,889,762.29. This reflects a net loss in the current year of \$198,107.44. Inasmuch as the estimates recorded by the Bureau of Budget indicated an anticipated deficiency of \$1,873,757.63, the net result showed a gain over budgetary planning of \$1,675,650.19.

	General Fund	Highway Fund
Total Revenue	\$31,293,378.47	\$20,080,879.21
Transfers from:		
Contingent Account	250,170.29	12,149.85
Post War Reserve	865,000.00	—
Total	32,408,548.76	20,093,029.06
Less: Net Increase—Carrying Balances	—	401,374.21
Total Available—Current Year's Operations	32,408,548.76	19,691,654.85
Less: Expenditures applicable to current operations	29,283,312.34	19,889,762.29
Net Gain or Loss Current Year	<u>\$3,125,236.42</u>	<u>\$198,107.44</u>

UNAPPROPRIATED SURPLUS ACCOUNT

The unappropriated surplus of the General Fund of the State at June 30, 1948, reflected on the books of the State, was \$6,145,930.13. The Highway Fund unappropriated surplus was \$1,897,145.40. Changes have been made by audit adjustments which reduce the amount of the General Fund Surplus to \$6,142,260.51, and the Highway Fund Surplus to \$1,871,407.63. The balance of the unappropriated surplus accounts of these funds as shown by the State Controller's report at June 30, 1948, is reconciled as follows:

	General Fund	Highway Fund
Balance of Unappropriated Surplus, June 30, 1948 (Controller's Report).	\$6,145,930.13	\$1,897,145.40
Audit Additions:		
Accounts Receivable Not Set Up	1,839.14	—
Error in Expenditures	—	128.00
	6,147,769.27	1,897,273.40
Audit Deductions:		
Liquor Profits Overstated	5,508.76	—
Suspense Items Reclassified as Expenditures	—	25,865.77
Unappropriated Surplus, June 30, 1948 (adjusted)	\$6,142,260.51	\$1,871,407.63

Post Audit Adjustments—General Fund

The post audit of accounts of the Maine State Library revealed sales of the 1947 law books for which payment had not been received. These items have been set up as accounts receivable and total \$844.16.

A review of the records of the Augusta State Hospital showed that a garbage contract amounting to \$1,307.00 had not been set up as accounts receivable even though the contract was completed. An overcharge of \$312.02 for Board of Patients was noted and adjusted.

An examination of the accounts of the Maine State Liquor Commission shows that the liquor profits were overstated by an amount of \$6,586.00. This was due to an error in adjusting the 1946-47 profits of \$4,448.46 plus miscellaneous items of \$2,137.34, which were not considered in determining liquor profits. Other differences noted were, a floor stock adjustment which had not been set up as accounts receivable, in the amount of \$335.20, and an understatement of supply inventory of \$742.04.

Post Audit Adjustments—Highway Fund

During the examination of Highway expenditures, an error of \$128.00 was noted. This represents a warrant charged in error to an operating account rather than to a reserve account and should not reflect in the surplus of the Highway Fund at the year end.

There was noted in the suspense account of the Highway Fund an amount of \$31,946.72 due the Highway Garage. Another suspense item was listed as due the Departmental Garage, in the amount of \$6,403.37. Of the combined total, \$12,484.32 should have been reflected in reserve balances, while the difference of \$25,865.77 should have been included in the operating accounts which close to surplus at the year end.

REVENUE AND EXPENDITURES

Total revenue available for current year's operations, all funds, amounted to \$55,676,670.55. This amount reflects an increase over the previous fiscal year of \$8,646,120.99. The major items of increase are:

	1947-48	1946-47	Increase
Gasoline Tax.....	\$11,455,830.04	\$7,436,746.12	\$4,019,083.92
Cigarette and Tobacco Tax.....	5,433,354.08	2,305,928.81	3,127,425.27
Motor Vehicle Fees.....	5,726,841.97	5,049,627.72	677,214.25
Public Utilities Tax.....	2,383,808.58	2,019,422.33	364,386.25
Inheritance and Estate Taxes.....	1,345,863.56	1,119,128.48	226,735.08

Total expenditures for the current year amounted to \$54,339,771.38. This reflects an increase over the previous fiscal year of \$6,090,707.77. The major items of increase are:

	1947-48	1946-47	Increase
Highway Fund.....	\$19,889,762.29	\$15,632,397.12	\$4,257,365.17
Institutional Service.....	4,793,968.29	3,936,463.38	857,504.91
Education.....	5,892,132.74	5,346,661.80	545,470.94

Revenue and expenditure figures differ from those shown in the State Controller's report, for it is believed that certain revenue items should more properly be based on a gross presentation rather than to deduct certain expenditures from revenue items and report a net figure. Some of the netted items which have been adjusted to gross figures in this report are: Railroad and Telegraph Taxes, \$52,418.66; liquor administration expense, \$1,134,981.22; and interfund transactions amounting to \$124,787.31. Other adjustments include the distribution to expense, items of \$34,236.74, which were shown by the Controller as a suspense item; Intra-institutional sales of farm products, amounting to \$299,500.03, have been eliminated; items of Toll Bridge operations are included and amount to \$416,246.98; expenditures of \$1,117,296.26 have likewise been included in this report, for they represent charges made against appropriations from the Unappropriated Surplus Account, per legislative authority.

BUDGETARY ALLOTMENTS

For the first time since the law relating to budgetary controls became effective, the Department of Finance has exercised close supervision over

allotments of funds to State Departments and Institutions. Chapter 14, Section 14, Revised Statutes of 1944, (Chapter 216, Article 11, Public Laws of 1931) provides in part:

“The governor and council with the assistance of the state budget officer, shall review the requested allotments with respect to the work program of each department or agency and shall, if they deem necessary, revise, alter, or change such allotments before approving same. The aggregate of such allotments shall not exceed the total appropriations made available to said department or agency for the fiscal year in question. The state budget officer shall transmit a copy of the allotments as approved by the governor and council to the head of the department or agency concerned, and also a copy to the state controller. The state controller shall thereupon authorize all expenditures to be made from the appropriations on the basis of such allotments and not otherwise.”

The result of the combined efforts and supervision of department heads and the Finance Department contributed largely to the excellent showing of the State Departments and Institutions this year. A total amount of approximately \$490,000.00 was lapsed from appropriation accounts to the General Fund of the State. With higher costs of operations than were originally anticipated, and in comparison with the financial results of other States, it is believed that the result of this year's financial operation is one of which the finance officers and department heads may be justly proud.

TRANSFERS AND APPROPRIATIONS

In last year's report of audit, attention was directed to the provisions of law relating to “transfers.” While it is not the intent of this department to continually repeat suggestions and recommendations that have been made in prior years' reports, it is believed that the Ninety-fourth Legislature may well consider this phase of State finance. It is believed that the State Legislature should hold the pursestrings of the Treasury and when it makes an appropriation for an activity, the department should live within that appropriation if it is possible to do so. If not, then the problem should be presented to the Governor and Council for action. If it is decided that an emergency exists and more money is needed, then a transfer could be made from the State Contingent Account which is under their supervision. It does not appear to be good financing for a department to make transfers between various accounts which they administer. Such a procedure of using the Contingent Account for these transfers, rather than to use the surplus of an appropriation account, would tend to curb increased activities in a department when such activities may not have been contemplated by the Legislature. For an example: The Ninety-third Legislature appropriated \$2,700,000.00 for Old Age Assistance. Other

credits to this activity amounted to \$3,359,400.42, making a total available of \$6,059,400.42. Expenditures for Old Age Assistance totaled \$5,509,239.02, thereby leaving a balance not expended for this purpose of \$550,161.40. It is the opinion of the Department of Audit that this amount, exclusive of Federal funds, should be lapsed to the General Fund of the State. However, of this amount \$338,640.00 was transferred to other activities as follows:

Board and Care of Neglected Children	\$ 40,000.00
Care of State Paupers	200,000.00
Aid to Dependent Children	98,640.00

It was noted also that on July 1, 1948, a transfer, amounting to \$434,000.00, was made from the Old Age Assistance account for use of other activities. This made a total of \$772,640.00 available for other purposes which was originally planned in this biennium for Old Age Assistance use. It is readily seen that when expenditure figures are presented to the next Legislature covering these activities, they will have increased considerably over previous estimates. This will be the result of broader policies having been adopted for the administration of these activities. It would seem advisable to strengthen the law in this respect so that when monies are appropriated for specific purposes, and not spent for them, they should either lapse to the General Fund of the State at the end of the year or be carried forward until such time as the Legislature makes appropriate disposition of them.

It is therefore recommended that expenditures of monies for purposes other than contemplated by the Legislature in the Appropriation Act be financed from the Contingent Account rather than by transfer from other accounts. In the past year, such transfers in the aggregate amounted to approximately \$600,000.00. When such transfers are concentrated in one account and financed by funds appropriated by the Legislature for emergency purposes, then the fine line of distinction between emergencies and new business may more readily be determined. If this recommendation is followed, the Contingent Account should be increased. However, the net result of operation will remain the same, for monies now obtained through transfers will revert to surplus. The present statute provides that the Contingent Account be financed by surplus monies.

PURCHASING

Chapter 14, Section 35, Revised Statutes of 1944, relates to the powers and duties pertaining to the Bureau of Purchases. The State Purchasing Agent has authority to purchase all supplies, materials, and equipment required by the State Government or any department or agency thereof.

subject to the provisions of Chapter 14, Revised Statutes of 1944. A thorough examination has been made of the records maintained by this department for the fiscal year ended June 30, 1948. The result indicates that several points relating to purchasing procedures should have the attention of the State Purchasing Agent.

There are certain records maintained by the department which show the result of its financial operations. However, it is believed that more information is needed so that it will be possible to provide data relating to purchasing and its resultant effect on the State's finances; such as, number and value of all purchase orders issued; number and value of emergency purchase orders; number and value of regular purchase orders, indicating number and value purchased when there is over one bidder; number and value purchased with formal contracts; number and value purchased under specifications; cost of purchasing in relation to total value of purchases. It would appear that all of these items are pertinent to efficient purchasing practices. It is particularly important to know how many, and of what value, the emergency purchases are of the total, for it is believed that an excessive number of emergency purchase orders have been countenanced in past years. However, there is no record available which shows the number of emergency purchase orders issued or the value of them.

A study of purchasing practices followed by purchasing agents revealed that items considered of major importance were weighing, counting, and testing of materials purchased, as well as to provide the data listed above. The records of the Department indicate that little effort has been extended along this line.

Another item of major importance which should have the attention of the Purchasing Agent is the control of items with salvage value. The State invests many thousands of dollars in supplies and equipment which in all probability lose their usefulness in limited periods of time. A system should be developed so that when the usefulness of supplies and equipment is lost to a State Department or Institution, it will be possible to take immediate action for salvage so that the greatest monetary return will result to the State. Proper accounting for these items would also permit transfers, sales, or repairs with resultant economy for the State.

STATE LIQUOR COMMISSION

The permanent working capital of \$3,000,000.00, established by law for the State Liquor Commission, was temporarily increased in November, 1947, to \$3,350,000.00 by authority of Council Order No. 382, and extended in March by Council Order No. 89. Chapter 57, Section 11, Revised Statutes of 1944, limits the merchandise inventory to the amount of working

capital authorized. The records indicate that in July and August of 1947, the value of merchandise inventory exceeded the amount of working capital authorized, by approximately \$114,600.00 and \$211,100.00 respectively.

It would appear from a study made of the merchandising system of the State Liquor Commission that it would be advisable for the Commission to analyze its inventory needs more closely. The following tabulation reflects a decreasing trend in stock turnover.

	<u>1947-1948</u>	<u>1946-1947</u>	<u>1945-1946</u>
Average Inventory (value).....	\$2,998,733.66	\$3,036,232.07	\$2,664,068.22
Stock Turnover (value).....	4.67	5.19	5.72

An analysis of the merchandise inventory indicates that over stocking of brands exists in liquor stores. While this is not confined to any particular brand or brands of liquor, it is prevalent in the higher priced items. Possibly a review of this condition by the Commission may result in more effective merchandising practices and assist in keeping the amounts of working capital within the limits of the statute. The over stocking may be brought about by the present method of supplying retail stores, particularly as the system precludes the use of store managers' requisitions which would be compiled by them. Inasmuch as a store manager is familiar with local demand, it would appear that he is in a more advantageous position to anticipate the requirements of his store than to have the supply allocated from a central point. Furthermore, a strong internal control is essential to this type of business. Such control would be not only for the benefit of the Commission, but the public as well. This may be effected best by decentralization of the liquor store requisitioning system so that the store managers will have the opportunity to order the stock for their stores. Ample control by the Commission would not be lost under this system for each requisition would be subject to review by the Commission before shipments of merchandise were made. It is pointed out that the system of requisitioning by the store managers was in use in prior years and worked successfully. Its discontinuance was due to war time conditions.

A study of personnel costs in the various stores and warehouse in June, 1948, revealed inconsistencies between costs of personnel and volume of bottle sales. The following statistics indicate the need for further study of the personnel problem by the Commission.

	Bottle Sales	Bottle Sales— Per Cent Decrease 1946	Number Personnel	Number Retail Stores	Average Bottles Per Clerk	Average Bottles Per Clerk Per Cent Decrease
June, 1946.....	808,805	—	206	41	3,922	—
June, 1947.....	619,793	23.37%	211	44	2,937	25.11%
June, 1948.....	606,595	25.00%	212	45	2,861	27.05%

It is noted from the above schedule that the average bottles handled per clerk in June, 1948, was 2,861. However, the average bottles handled per clerk in various liquor stores ranged from a high of 4,548 to a low of 1,454. A further analysis of store operating costs revealed that certain stores

operated at a higher cost than others with a larger volume of sales and less personnel. This condition indicates inequalities between stores in the number of personnel. While no attempt is made by the Department of Audit to establish the number of bottles each clerk should be expected to handle, it is believed that if all stores were to maintain standards comparable with the average, substantial savings in operating costs would result.

It was noted also that the number of regular warehouse personnel employed the latter part of the 1947-48 fiscal year reached the highest point since the inception of the business. New mechanical equipment in use at the warehouse, and decreased sales would indicate that fewer employees were needed. A review of the warehouse personnel situation, subsequent to June 30, revealed that a decrease of four employees occurred in November, 1948.

The following tabulation shows a four-year comparison of State Liquor Commission selling expenses:

	Maine State Liquor Commission—Selling Expenses				1947-48
	1947-48	1946-47	1945-46	1944-45	Per Cent of Increase Over 1944-45
Store Operating.....	\$757,743.42	\$746,902.51	\$653,903.85	\$579,499.05	30%
Store Supervision....	23,159.74	22,941.49	18,884.61	17,282.50	34
Merchandising.....	17,267.35	14,756.23	11,173.88	7,885.57	119
Warehousing.....	84,380.41	79,072.64	68,665.72	42,794.40	97
Total.....	<u>\$882,550.92</u>	<u>\$863,672.87</u>	<u>\$752,628.06</u>	<u>\$647,461.52</u>	<u>36%</u>

Since the inception of the State Liquor Commission in 1934, the accounting records relating to this business have been maintained in the Department of Finance, Bureau of Accounts and Control. It is suggested that the Commission study the advisability of maintaining their own accounting system with control accounts only in the Department of Finance. This would be similar to the system followed by other State Departments. It is believed that if the Liquor Commission handled its own accounting details certain conditions might be more emphatically brought to the attention of the Commission for study than under the present system.

DEPARTMENT OF STATE TREASURER

The flow of cash through the office of the State Treasurer has increased greatly in recent years. The following tabulation shows the cash receipts and disbursements for the past five years:

Fiscal Year	Receipts	Disbursements
1944.....	\$58,322,734.08	\$65,284,432.10
1945.....	67,703,877.02	66,435,720.18
1946.....	74,098,578.18	72,764,123.78
1947.....	80,181,099.18	80,154,255.99
1948.....	84,917,502.83	85,910,437.50

At June 30, 1948, the Department of State Treasurer had in demand deposits balances totaling \$8,954,293.01. These balances were on deposit in sixty-three separate banking institutions in the State of Maine. The De-

partment also had on deposit in thirty-five different savings banks, amounts totaling \$425,402.68. The latter deposits, for the most part, represent investments of various trust funds. The total amount of cash, represented by petty cash and change funds advanced to various State agencies, totaled \$26,942.16. Thus, the total cash and cash items at June 30, 1948, amounted to \$9,406,637.85. In addition, the Treasurer held short term U. S. Treasury Certificates of Indebtedness at the par value of \$8,273,000.00. These securities represented investments of General and Highway Fund surplus monies.

Approximately twice each fiscal year, the Department of Audit makes an independent verification of all bank deposits by direct correspondence with depository banks. It also makes an examination of the securities and cash on hand. The net book value of investments in securities held by the State Treasurer for the account of all funds at June 30, 1948, amounted to \$18,405,263.16. Of this amount, \$850,500.00 represented securities held for the account of various private trust and guaranty deposits. The income on these investments is not retained by the State. Therefore, with a net State investment at the close of the year of \$17,554,763.16, the State received net income for the year of \$271,308.04. This represents an interest rate of about 1.6 per cent.

In order to finance the routine business of the State, the Treasurer maintains substantial checking accounts in two active banks. Due to the large volume of checks handled, bond service, etc., it is the opinion of the State Treasurer that it requires the maintenance of a one million seven hundred thousand-dollar balance at all times. It is therefore readily understandable that an amount of one million seven hundred thousand dollars should be reserved for working capital purposes. In view of this fact, it is believed that consideration should be given to setting aside this amount of money from the State's Unappropriated Surplus Account. Such action might prevent dissipation of the surplus through legislative appropriation and would provide a cushion against the possibility of future borrowing by temporary loans to finance the State's activities.

At June 30, 1948, several special funds had substantial cash balances. It would appear advisable to give consideration to investing these monies in bonds where a fair rate of income would be realized. The funds are the Lands Reserve Fund, Permanent School Fund, and Teachers' Retirement Fund, Waldo-Hancock Bridge Account, and the Kennebec-Carlton Bridge Account. However, in any program for investment of such surplus funds, due consideration must be given to the maturities on the outstanding bonds as well as callable features.

It was noted that from three to four million dollars of Highway Fund cash is invested at all times in short term governments, $1\frac{1}{8}$ per cent bonds.

A review of Highway Fund expenditures indicates that during the busy season of highway activities the Highway Fund cash account was considerably and continually overdrawn. Consequently, the cash of other funds is used to finance highway activities while the investment of highway monies is earning interest which is credited to the Highway Fund.

Chapter 15, Section 8, Revised Statutes of 1944, as amended by Chapter 79, Public Laws of 1947, provides that it shall be the duty of the Treasurer of State to receive certifications of all accounts receivable of the State that are over ninety days old from the State Departments, Institutions, and Agencies. He is also required to collect all of the receivables that are certified to him in this manner.

A review of the workings of this statute reveals that close control is not maintained in accounting for these ninety day receivables. It is believed that the chief reason for this is that a suitable system of accounting has not been established to handle the problem. It is apparent that some departments, Institutions or Agencies are unaware of this law, while others have certified their receivables at the close of each month or oftener, and whether or not they have reached the ninety-day age limit. This confusion makes it difficult to maintain accurate records.

A test analysis of a representative number of ninety-day receivable items that are listed in the office of the Treasurer of State was made. Records were not available to indicate whether or not prompt action was taken for collection, subsequent to receiving the certifications from the State Departments, Institutions, and Agencies. Every effort should be directed by the Treasury Department to follow up promptly all of the outstanding accounts of ninety days or older which are due the State, and if they are not collected within a reasonable length of time, to certify them to the Attorney General for legal action.

It is recommended that a system of accounting be devised to handle and control these ninety-day accounts so that prompt and accurate disposition of all cases will result.

STATE TRUST FUNDS

At June 30, 1948, the total amount of Trust Funds in the custody of the State Treasurer was \$11,254,212.32. Investment of these funds was distributed as follows:

Bonds at par	\$9,985,800.00
Stock at Cost	73,834.88
Time Deposits	417,556.38
Demand Deposits	656,509.69
Cash in Closed Banks	49,545.34
Accounts Receivable	25,621.34
Other Items, Premiums, Mortgages, etc.	45,344.69
Total	\$11,254,212.32

Legislative action is recommended to replace or charge off the amount totaling \$49,545.34, which is deposited in closed banks. It is improbable that further dividends will be received from these accounts. The major portion of this amount is represented in the principal of the University of Maine Land Grant Fund, \$17,847.84; and the Penobscot Indian Fund, \$25,325.63.

A provision of the trust pertaining to the University of Maine Land Grant Fund is,

“If any portion of the fund invested, as provided by the foregoing section, or any portion of the interest thereon, shall, by any action or contingency, be diminished, or lost, it shall be replaced by the state to which it belongs, so that the capital of the fund shall remain forever undiminished;” (Page 32, Section 304, Frank I. Cowan Report on the Trust Funds of the State of Maine).

A provision of the Penobscot Indian Trust Fund reads:

“Deed of tribes of Four Townships to State of Maine, June 30, 1833, \$50,000.00.

“Said sum of fifty thousand dollars shall be deposited in the state treasury and the interest, reckoning from the date hereof, shall annually be paid under the direction of the governor and council of said state through the indian agent for the benefit of said tribe; and if at any time, at the annual settlement, any part of said interest should remain in the treasury unexpended, it shall be added to the principal of fifty thousand dollars together with such increase as it may from year to year receive, and shall forever remain in the treasury an accumulating fund for the benefit of said tribe.” (Page 41, Frank I. Cowan Report on State Trust Fund—Chapter 323, Public Laws of 1826).

When reviewing the provisions of the Penobscot Indian Fund, it was interesting to note a provision of trust which required the State of Maine to perform certain obligations so long as they (Indians) shall remain a Nation:

“Passed June the nineteenth, eighteen hundred and nineteen the said State of Maine, shall and will, annually, and every year, in the month of October, so long as they shall remain a Nation, and reside within the State of Maine, deliver for the use of the said Penobscot tribe of Indians, at Old Town, the following articles; to wit: five hundred bushels of corn, fifteen barrels of wheat flour, seven barrels of clear pork, one hoghead of molasses, and one hundred yards of double breadth broadcloth, to be of red color, one year, and blue the next year, and so on alternately, fifty good blankets, one hundred pounds of gunpowder, four hundred pounds of shot, six boxes of chocolates, one hundred and fifty pounds of tobacco, and fifty dollars of silver.”

Needless to say this medium of exchange has been discontinued. The State expends at present, approximately \$48,500.00 per year in behalf of the Penobscot Tribe of Indians.

Chapter 87, Public Laws of 1945, relates to the investment of all permanent funds, held in trust by the State. The statute provides, in part, that "the investments need not be segregated to the separate trust funds, and the earnings of the investments shall be prorated according to the principal amounts of the several trusts; . . ." It further provides that, "the identity of each separate trust fund shall be maintained."

The investment of permanent funds held in trust by the State has not been handled in accordance with the provisions of this statute. This is, undoubtedly, due to certain complications in the existing statutes.

Under date of June 24, 1946, the Attorney General issued his opinion relating to certain questions submitted by the Commissioner of Finance in connection with the above statute. The Attorney General indicates that further legislation is necessary before the provisions of this statute can be administered in a practical manner.

EMPLOYEES' RETIREMENT SYSTEM

The Ninety-third Legislature expanded the Employees' Retirement System by the enactment of Chapter 384, Public Laws of 1947, by including in the Employees' Retirement System, members of the Maine Teachers' Retirement Association, other teachers, and certain employees not previously participating in the System. The act provides that funds of the Maine Teachers' Retirement Association and noncontributory teachers in the Treasury at July 1, 1947 be transferred to the Employees' Retirement System. This resulted in an increase of approximately \$3,200,000.00 in the assets of the System.

Total contributions received during the fiscal year were \$2,585,431.24. Pensions paid were \$817,623.56, and total withdrawals from the fund, amounted to \$179,216.45. The fund balance at June 30, 1948 was \$7,313,639.11 and is classified as follows:

State's Employees' Fund.....	\$1,585,202.49
Teachers' Funds.....	2,024,841.11
State Funds (includes Federal grants).....	2,925,846.85
Participating District Funds.....	350,031.81
Participating District—Employees' Funds.....	253,394.01
Unallotted Interest.....	174,322.84
Total.....	\$7,313,639.11

During the year investments of the System earned approximately \$150,000.00 or a return of 2.4 per cent on invested funds.

As of June 30, 1948, there were approximately 19,000 active members and 1,312 retired members who were participating in the system. In addition to State employees and teachers, there are two counties, sixteen cities

and towns, four water districts, and two quasi-municipal corporations represented in the membership. With employees of each county, city or town, throughout the State eligible to join the system, considerable increase in the membership is expected.

An examination of the accounts of the Maine Teachers' Retirement Association Fund made in the previous fiscal year revealed a condition which merits attention and corrective action by the officials concerned. Due to errors, an overpayment was made into the Teachers' Fund of \$97,316.13. The errors occurred in the fiscal years 1942-43 through 1945-46, inclusive. Accumulative interest to June 30, 1949, will be \$10,913.52. Therefore, a total transfer of \$108,229.65 should be made from the Employees' Retirement Fund to the General Fund of the State, if and when legislative approval is obtained. It is recommended that the Ninety-fourth Legislature give due consideration to the proper disposition of the overpayment. The errors were 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 as required by law.

STATE INSTITUTIONS

Audits of all thirteen Institutions have not been completed for the fiscal year ended June 30, 1948, at this writing. However, preliminary work indicates the expenditures of the Institutions to be \$4,142,619.59. The per cent of increase in these expenditures over the 1944-45 fiscal year ranges from 2.0 per cent for the State School For Boys to 94.3 per cent for the Augusta State Hospital. The average increase for all Institutions was 55.6 per cent. The following tabulation shows comparisons of expenditures for a four year period, 1944-45 through 1947-48:

	Per Cent Increase Over 1945	FISCAL YEARS			
		1947-48	1946-47	1945-46	1944-45
Augusta State Hospital.....	94.3	\$951,447.55	\$841,781.05	\$628,375.49	\$489,736.02
Bangor State Hospital.....	57.0	741,798.09	665,025.79	573,348.63	472,592.88
Central Maine Sanatorium.....	32.2	309,297.17	324,827.19	266,672.56	234,017.41
Military & Naval Children's Home	75.1	54,304.87	49,780.47	39,365.90	31,010.02
Northern Maine Sanatorium.....	48.3	198,104.17	178,209.81	154,525.05	133,543.51
Pownal State School.....	70.3	671,828.49	608,545.59	493,300.67	394,564.09
Prison, Maine State.....	51.1	321,402.87	312,887.02	271,718.24	212,676.93
Reformatory for Men.....	36.2	125,543.39	125,956.48	125,617.66	92,159.79
Reformatory for Women.....	33.5	139,328.54	148,066.40	117,442.13	104,334.84
School for Boys.....	2.0	157,636.19	157,451.99	147,744.93	154,610.20
School for the Deaf.....	59.2	78,820.87	74,914.78	61,525.99	49,500.72
School for Girls.....	41.4	165,756.50	165,251.65	144,097.53	118,611.13
Western Maine Sanatorium.....	30.1	227,350.89	213,008.05	187,528.04	174,685.97
	55.6	<u>\$4,142,619.59</u>	<u>\$3,865,706.27</u>	<u>\$3,211,262.82</u>	<u>\$2,662,043.51</u>

Note: Above figures do not include expenditures from appropriations from Unappropriated Surplus for Institutional Construction.

During the past fiscal year, all State Institutions were equipped with a uniform bookkeeping system in accordance with recommendations made by

the State Department of Audit. For the most part, these systems are proving satisfactory. However, continued efforts should be directed by the proper officials to the improvement of farm accounting and stronger inventory control methods. Every effort also should be made to keep the use of emergency purchase orders at a minimum. The facilities of the State Purchasing Department should be utilized to the fullest extent so that all possible savings in operating costs will result.

ADJUTANT GENERAL'S DEPARTMENT

An examination of the records in the Adjutant General's Department revealed certain weaknesses which merit attention. The establishment of proper control records for handling cash and inventories is desirable. A check of cash receipts at the several Armories indicates that adequate records were not maintained to show all cash transactions. However, after a detailed analysis of revenues it appeared that all monies collected by the Armories had been accounted for in accordance with instructions of the Adjutant General's Department.

A review of the inventory problem as to records, etc., revealed that the inventory records and physical count of properties and/or supplies are not consistent. Federal and State properties were intermingled and the individual card records for items showed balances which could not be supported by actual count. The noted differences reflected both gains and losses. A complete physical inventory should be taken by the department and accurately recorded. The records should subsequently show purchases, issues, transfers, etc., and be kept current.

The officials of the department were aware of the unsatisfactory conditions that exist in the handling of inventories and were not hesitant in acknowledging them. Their reasons for countenancing them were lack of personnel, storage space, and post-war adjustments. It is understood that present department plans, which are supported by the National Guard Bureau, provide for warehouse construction in the current year. This should aid greatly to correct the present inventory condition.

Subsequent to the close of the fiscal year, a review was made of the accounting records of the department, and a much improved condition was noted. The Adjutant General has cooperated with the State Department of Audit to the fullest extent, concerning the recommendations made in the annual audit report.

MAINE POST WAR PUBLIC WORKS RESERVE

Believing it will be of general interest to the public and Members of the Ninety-fourth 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—General Fund	
By Chapter 353, Public Laws of 1943	\$1,000,000.00
By Chapter 358, Public Laws of 1945	1,000,000.00
Total	<u>\$2,000,000.00</u>
Legislative Appropriations:	
Planning, Surveys, and Specifications	\$44,484.87
University of Maine—Construction of Dormitories	1,000,000.00
University of Maine—Plant, Science, and Engineering Building	400,000.00
Ricker Classical Institute—for Construction	50,000.00
Freedom Academy—for Construction	29,000.00
Pownal State School—for Construction	400,000.00
State Police Barracks in Cumberland County	18,000.00
Passamaquoddy Indians—Water System	18,000.00
Total	1,959,484.87
†Balance June 30, 1948	40,515.13
Total	<u>\$2,000,000.00</u>

†Subject to the provisions of Chapter 179, Resolves of 1947, there is appropriated \$25,000.00 for clam cleansing research as working capital advance. (Requires approval of Governor and Council. Authority expires June 30, 1949).

STATE EQUIPMENT AND SUPPLY INVENTORIES

Throughout the past fiscal year, particular attention has been given to the problem of handling inventories. State Departments and Institutions, for the most part, are not adequately equipped with a suitable system of accounting which is considered satisfactory for the protection of State properties. Detailed inventories of both consumable and permanent property should be kept in subsidiary records, controlled by accounts in the general accounting system. The purpose of establishing accounting control for publicly owned property is just as important as it is to establish controls for cash, accounts receivable, taxes receivable, etc. The investment in public property represents one of the largest assets of the State. It seems logical that public property should be accounted for with the greatest accuracy and this can only be accomplished by maintaining proper controls. When a book control has been established for the value of public property on hand, a physical inventory becomes merely a matter of checking against the records. Such records would also be of inestimable value for insurance purposes.

Each State Department and Institution should be provided with a record showing items on hand, purchases, transfers, and such other transactions that may be pertinent to a satisfactory control of them. The register should reflect the item count, as well as the monetary values.

MUNICIPALITIES

In accordance with the provisions of Chapter 80, Section 123, Revised Statutes of 1944, the State Auditor is required to publish statistics relative

to the financial affairs of cities, towns, and village corporations, etc. The statistical schedules for the 1947 municipal year, which show pertinent financial information including costs, are incorporated in this report. The data was obtained from audit reports on file in the Department of Audit.

All cities, towns, plantations and village corporations are required by law to have their accounts audited annually and to file a certified copy of their audit report with the State Department of Audit. An analysis of these reports brought forth several facts which are believed to be of general interest. It was noted: that, a general increase in municipal tax rates was apparent; substantial increases in outstanding debt in the form of notes payable were reflected; decreases in unappropriated surplus accounts, and increases in net debt accounts were apparent. These trends of municipal finance would appear to warrant careful study by the municipal officers and the taxpayers. It is probable, with rising costs and other factors which contribute to abnormal economic conditions, that these trends may continue. Sound financial planning for the future should be closely followed by municipal officials.

The State Department of Audit conducted 189 audits of municipalities during the past year. As a result of these audits, it was disclosed that one agency, the Norway Water District, had a defalcation of \$2,019.03. Restitution was made, and the case was prosecuted successfully in the Oxford County Superior Court. Irregularities were also noted in the audit of a northern town. Evidence in this case was presented to a municipal court, and the case was bound over to the next term of Superior Court in that County. Its final disposition was not available when this report was completed. A final report will be made of the case following its adjudication.

Other audits made by the Department of Audit disclosed variations in certain municipal accounts, but they were of minor nature and resulted generally from errors or laxity in handling accounts. With the exception of one case now in process of settlement, the other noted variations were fully settled and no prosecutions were instituted.

The law requires that all municipalities in the State shall have an annual audit. Of the 493 municipalities, 461 have either had their accounts audited for the 1947 municipal year or have made satisfactory arrangements to have the work completed. The remaining thirty-two have not replied to questionnaires sent out by this Department which requested information concerning the status of the audit requirements. If the Department of Audit is not advised that arrangements have been made for these audits by January 1, 1949, the Attorney General will be notified and requested to take action in the matter.

In view of the fact that present law requires audits of cities, towns, plantations, and village corporations by either the State Department of Audit or recognized public accountants, it is recommended that the Legislature give consideration to similar requirements for other municipally controlled activities; such as, school and sewer districts. Thousands of dollars are expended annually for such projects and it is only reasonable to assume that the public expects adequate safeguards for handling these funds as well as for the activities that are now covered. It is also strongly urged that annual audits of special activity funds maintained in school systems be required. Such funds include student monies handled by teachers and monies collected from athletic activities, etc. In this respect there are many thousands of dollars handled annually. Such monies may not be considered public funds, but they are entrusted to employees of a municipality or the State who, by virtue of their office as public employees, are in a position to handle these trusts.

The average costs for audits conducted by the State Department of Audit, based on those conducted this year, were as follows:

Tax Commitment	Average Cost	Highest Charge
Under 25,000.....	\$ 86.85	\$199.88
25,000- 50,000.....	133.60	272.08
50,000- 75,000.....	110.78	222.14
75,000-100,000.....	173.53	308.98
100,000-250,000.....	178.76	352.55
Over 250,000.....	506.03	883.25

A comparison of these average costs with past years reveals that for the third successive year the average cost per audit is less than for the preceding year. This decrease was effected even though salaries and expenses have increased and also despite the fact that a broader scope of audit procedures has been followed in the work. Unquestionably one of the big contributing factors in the decrease of cost is the manner in which the Municipal Officers have handled their records. It is gratifying to note that there is a general improvement in the maintenance of State accounting systems installed in towns.

COUNTIES

Examinations were completed of the books and records of the sixteen counties of the State of Maine for the year ended December 31, 1947. These examinations consisted of a review of the financial transactions recorded by the County Commissioners, Treasurers, Registers of Deeds, Registers of Probate, and Clerks of Courts.

A comparative statement of assets and liabilities, and a statement of receipts and expenditures for the sixteen counties, are included in this report.

Net cash resources of all counties decreased \$115,949.00 during the year

from \$855,508.00 at December 31, 1946 to \$739,559.00 as of December 31, 1947. While the cash balances of some counties increased, other counties reflected substantial decreases. Sinking and reserve funds at December 31, 1947, also reflect a shrinkage of approximately \$75,000.00. Minor changes in all other types of county assets resulted in a net reduction of total assets from \$1,955,467.00 at December 31, 1946 to \$1,748,388.00 at the close of the 1947 year. A net reduction of approximately \$160,000.00 in surplus accounts was also noted.

COURTS

During the past year, considerable progress was made in court audit work. Audits were made of 74 courts, 11 clerks of courts, 11 jails, and 8 probation officers. The result of these examinations indicates that consideration should be given by the County Commissioners to supply prenumbered warrants for use of the municipal and trial justice courts. It is believed that each court should be required to account for the warrants issued to it. At present no record is maintained for warrants issued; consequently, information is not available as to the number that may be outstanding. It is believed that a current record kept for all outstanding warrants would be of benefit. It is also suggested that the County Commissioners consider using prenumbered receipts in duplicate as a part of the court accounting system.

MUNICIPAL DIVISION—DEPARTMENT OF AUDIT

The Municipal Division of the State Department of Audit examined the accounts of 189 municipalities during the past fiscal year. It also conducted 143 other audits which consisted mostly of reviewing accounts of courts, counties, and trial justices. The Municipal Division is operated on a self-supporting basis and all revenues received for services rendered are credited to a special municipal account. The present per diem rate charged for auditors, is \$17.00 per day, plus actual expenses incurred. However, increased costs for salaries, other costs, etc., will require an adjustment of this rate in the immediate future.

A comparative statement showing the financial operation of this division for the past four years shows a net decrease at June 30, 1948, from the balance at June 1, 1944, of \$6,564.75. This decrease was occasioned, for the most part, by the cost-of-living adjustment of \$7.20 per week granted to employees by an act of the State Legislature. During the period August 5, 1946 to February 28, 1947, this temporary increase was absorbed without a compensating increase in per diem rate. Another contributing

factor to the decrease was charging off old accounts receivable which were uncollectible. The following statement shows the comparative data of operating this division for the past four fiscal years:

	1947-48	1946-47	1945-46	1944-45
Balance Forward, July 1 (Adjusted).....	\$10,585.26	\$8,089.34	\$12,183.99	\$16,610.73
Income:				
Municipalities.....	26,302.29	33,816.72	35,428.77	22,824.31
Other Agencies.....	15,310.67	23,725.49	8,853.82	9,051.86
Total Income.....	41,612.96	57,542.21	44,282.59	31,876.17
Total Available.....	52,198.22	65,631.55	56,466.58	48,486.90
Expenditures:				
Salaries.....	34,611.12	40,409.20	34,691.20	26,647.00
Other Expenses.....	13,300.86	14,637.09	14,813.64	9,620.19
Total Expenditures.....	47,911.98	55,046.29	49,504.84	36,267.19
Adjustment of Reserve for Losses on Accounts Receivable.....			1,127.60	40.82
Total.....	47,911.98	55,046.29	48,377.24	36,308.01
Balance June 30:				
Appropriation Balance.....	4,286.24	10,585.26	8,089.34	12,178.89
Work in Process—Not Billed.....	5,759.74	2,314.13	8,347.16	4,846.91
Total.....	<u>\$10,045.98</u>	<u>\$12,899.39</u>	<u>\$16,436.50</u>	<u>\$17,025.80</u>

GENERAL

From the many audits that were conducted during the past fiscal year, certain information was developed which may be of interest to the taxpayer.

The State Racing Commission supervises the pari-mutuel operations of all race meetings. The system of accounting used in the operation of mutuel calculations is considered excellent. The Department of Audit is represented at each race meeting and the result of our inspection and work indicates that close control and supervision of monies handled is maintained in the mutuel plant.

It was recommended in last year's annual report of the State Auditor that a uniform system of accounting be installed for State normal schools. Only one school is presently equipped—the Farmington State Teachers' College. The other normal schools and teachers' college should be provided with the benefit of a uniform accounting system at the earliest opportune time.

In the audit report of January 9, 1947, of Ernst and Ernst, Independent Public Accountants, employed by the State, there was included certain recommendations concerning State finances. The State Department of Audit wholeheartedly concurred with these recommendations. The following, however, have not at this time been adopted. (Ernst and Ernst recommendations)

“We recommend that the State adopt a form of presentation of the yearly statement of revenues and expenditures.

“We recommend that no accounting adjustments be made through the surplus account, except on formal action of the Council.

It is urged that the Department of Finance give these suggestions attention.

Audits of two quasi-municipal agencies, the Maine Port Authority and the Maine Maritime Academy, revealed that adequate accounting practices were being followed.

AUDITS

During the fiscal year ended June 30, 1948, the State Department of Audit has conducted 451 examinations as follows:

State Departments	53
Examining Boards	16
Institutions	13
Normal Schools and Teachers' Colleges	5
Quasi-Independent Agencies	2
Fair Associations (Racing)	16
Academies	14
Municipalities	189
Counties	10
Municipal and Superior Courts	50
Trial Justices	24
Registers of Probate	10
Registers of Deeds	11
Public Administrators	8
Clerks of Courts	11
County Jails	11
Probation Officers	8
Total	451

EXHIBITS AND SCHEDULES
STATE DEPARTMENTS AND INSTITUTIONS

BALANCE SHEETS—ALL FUNDS
CONTROLLER'S REPORT
As of June 30, 1948

	General Fund	Highway Fund	Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Unemployment Compensation Fund
Recognized Assets								
Cash	\$3,354,776.45	\$2,282,848.70	\$1,094,914.60	\$58,416.43	\$846,415.94	\$236,289.58	\$1,267,229.76	\$248,019.17
Short Term U. S. Gov. Securities	3,847,498.00	4,022,500.00	—	400,207.68	—	—	—	—
Deposits with U. S. Treasury	—	—	—	—	—	—	—	41,354,859.43
Accounts Receivable (Net)	2,054,401.93	427,734.38	189,336.93	—	56,939.00	43,901.10	82,205.09	167,705.44
Due from Other Funds (Contra)	—	75,000.00	—	—	—	42,517.86	255.00	—
Investments	1,397.50	—	—	—	28,000.00	—	10,124,755.46	—
Inventories	—	—	—	—	2,808,633.45	392,903.50	—	—
Working Capital Advances (Contra)	3,400,106.80	642,500.00	—	—	—	—	—	—
Other Assets (Net)	15,802.25	44,464.33	1,903.15	—	10,984.30	—	49,738.15	—
Plant and Equipment	—	—	—	—	79,854.97	1,494,149.16	—	—
Encumbered Future Revenues to Retire Bonded Indebtedness	135,000.00	9,880,500.00	—	—	510,000.00	—	—	—
Accounts Receivable 1948-1977	—	—	—	—	1,320,006.55	—	—	—
Total Assets	\$12,808,982.93	\$17,375,547.41	\$1,286,154.68	\$458,624.11	\$5,660,834.21	\$2,209,761.20	\$11,524,183.46	\$41,770,584.04
Liabilities								
Accounts Payable	\$600,634.03	\$280,683.90	\$165,770.15	\$5,474.97	\$527,901.14	\$25,771.14	\$14,188.60	\$8,954.01
Due to Other Funds (Contra)	267.07	42,255.09	—	—	75,000.00	250.70	—	—
Other Current Liabilities	160,214.86	51,115.00	15,793.00	—	15,179.49	101.36	—	—
Bonds Payable	135,000.00	9,880,500.00	—	—	1,910,000.00	—	—	—
Total Liabilities	896,115.96	10,254,553.99	181,563.15	5,474.97	2,528,080.63	26,123.20	14,188.60	8,954.01
Reserves and Surplus								
For Authorized Expenditures	472,030.08	4,581,348.02	1,104,591.53	445,918.00	720.00	—	285.50	—
For Authorized Expenditures for Unusual or Non-recurring Items	1,404,284.83	—	—	—	—	—	—	—
For Maine Postwar Public Works Reserve	40,515.13	—	—	—	—	—	—	—
For State Contingent Account	450,000.00	—	—	—	—	—	—	—
For Contingencies	—	—	—	7,231.14	—	—	—	—
For Working Capital Advances (Contra)	3,400,106.80	642,500.00	—	—	—	—	—	—
For Trust and Agency Funds	—	—	—	—	—	—	11,498,532.11	—
For Unemployment Compensation Trust Fund	—	—	—	—	—	—	—	41,761,630.03
For Prepaid Contributions	—	—	—	—	—	—	11,177.25	—
Total Reserves	5,766,936.84	5,223,848.02	1,104,591.53	453,149.14	720.00	—	11,509,994.86	41,761,630.03
Working Capital Advances from Other Funds	—	—	—	—	3,000,000.00	1,042,606.80	—	—
Donated Surplus	—	—	—	—	—	1,000,000.00	—	—
Surplus or Deficiency Accounts	6,145,930.13	1,897,145.40	—	—	132,033.58	141,031.20	—	—
Total Liabilities, Res. and Surplus	\$12,808,982.93	\$17,375,547.41	\$1,286,154.68	\$458,624.11	\$5,660,834.21	\$2,209,761.20	\$11,524,183.46	\$41,770,584.04

CONSOLIDATED BALANCE SHEET—AUDITOR'S
As of June 30, 1948

Schedule No.	ASSETS	
B-1	Cash	\$9,406,637.85
B-2	Investments	18,405,934.17
	Deposits with Federal Government	41,354,859.43
B-3	Taxes Receivable	1,871,541.27
B-4	Accounts Receivable	1,152,994.94
B-5	Merchandise Inventories	2,821,551.96
B-6	Other Assets	1,780,483.60
B-7	Fixed Assets	1,574,004.13
	Total Assets	\$78,368,007.35
B-8	Capitalized Expenditures (Bonded Debt)	10,525,500.00
	Total	<u>\$88,893,507.35</u>
	LIABILITIES, RESERVES AND SURPLUS	
	Liabilities:	
	Accounts Payable	\$1,624,902.31
B-9	Other Current and Accrued Liabilities	244,495.78
B-8	Bonded Debt	11,925,500.00
	Total Liabilities	\$13,794,898.09
	Reserves: Expendable	
	Post War Public Works	\$40,515.13
Ex. F	Carrying Balances	8,132,826.58
	State Contingent Account	450,000.00
Ex. G	Trust Funds—Undistributed Income	68,957.10
Ex. H	Unemployment Benefit Fund	41,770,553.17
	Total Expendable Reserves	50,462,851.98
	Reserves:—Nonexpendable	
	Trust and Guarantee Funds—Principal Agency Funds	\$11,190,417.28
		250,133.37
	Total Nonexpendable Reserves	11,440,550.65
	Surplus:	
	Appropriated—Working Capital	5,181,538.49
Ex. E	Unappropriated:	
	General Fund	\$6,142,260.51
	Highway Fund	1,871,407.63
	Total	<u>\$88,893,507.35</u>

Note:

Contingent Liability - Dear Isle-Sedgwick Bridge Bonds \$406,000.00

**RECONCILIATION OF BALANCE SHEETS
CONTROLLER'S REPORT AND AUDIT
As of June 30, 1948**

	Assets	Liabilities	Reserves	Working Capital and Surplus
Totals—Balance Sheets, All Funds (per Controller)				
General Fund	\$12,808,982.93	\$896,115.96	\$5,766,936.84	\$6,145,930.13
Highway Fund	17,375,547.41	10,254,553.99	5,223,848.02	1,897,145.40
Other Special Revenue Funds	1,286,154.68	181,563.15	1,104,591.53	—
Proceeds of General Bond Issues	458,624.11	5,474.97	453,149.14	—
Public Service Enterprises	5,660,834.21	2,528,080.63	720.00	3,132,033.58
Working Capital Funds	2,209,761.20	26,123.20	—	2,183,638.00
Trust and Agency Funds	11,524,183.46	14,188.60	11,509,994.86	—
Unemployment Compensation Fund	41,770,584.04	8,954.01	41,761,630.03	—
	93,094,672.04	13,915,054.51	65,820,870.42	13,358,747.11
Audit Additions:				
Accounts Receivable Not Set Up	2,312.34	—	—	2,174.34
Prepaid Expenses—Liquor	584.99	—	—	—
Accounts Payable Reduced in Error	—	4,447.51	—	—
Accrued Liabilities Not Set Up	—	2,092.07	—	—
Invalid Checks Carried as Accounts Payable	—	—	8,923.14	—
Carrying Balances Transferred from Surplus	—	—	129,315.90	—
Error in Expenditures—Highway	—	—	—	128.00
Supply Inventory Adj.—Liquor	742.04	—	—	742.04
	93,098,311.41	13,921,594.09	65,959,109.46	13,361,791.49
Audit Deductions:				
Interfund Items Eliminated	4,160,379.66	117,772.86	4,042,606.80	—
Adjustments of Trust Funds	232.11	—	232.11	—
Excess Interest—Kennebec Bridge	15.40	—	—	15.40
Adjustment to Liquor Inventory	769.41	—	—	—
Suspense Items Eliminated	255.00	—	255.00	—
Suspense Items Reclassified to Expense	42,255.09	—	12,484.92	29,770.17
Error in Accounts Receivable—M.C.R.R.	897.39	—	—	897.39
Invalid Checks Carried as Accounts Payable	—	8,923.14	—	—
Error in Expenditures—Highway	—	—	128.00	—
Liquor Profits Overstated	—	—	—	6,586.00
Toll Bridges—Carrying Balances	—	—	—	129,315.90
	4,204,804.06	126,696.00	4,055,706.83	166,584.86
Totals per Consolidated Balance Sheet (per Auditor)	\$88,893,507.35	\$13,794,898.09	\$61,903,402.63	\$13,195,206.63

OPERATING FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
Year Ended June 30, 1948

	General Fund	Highway Fund	Special Revenue Funds
Revenues:			
Taxes	\$15,937,411.57	\$11,385,695.23	\$470,979.72
Liquor and Beer (Gross)	8,416,268.79		
Federal Grants	4,525,633.88	1,626,844.05	2,043,439.16
Other Grants and Assessments	833,498.55	1,249,391.42	137,617.00
Motor Vehicles	105.00	5,676,963.47	49,773.50
Other Services and Fees	741,870.60	52,617.52	535,645.90
Rents and Concessions	54,790.33	2,904.51	4,084.96
Hunting and Fishing Licenses			688,183.75
Interest	46,896.07	28,563.67	709.32
Bridge Tolls			173,225.75
Other Revenues	736,903.68	57,899.34	198,753.81
Total Revenues	31,293,378.47	20,080,879.21	4,302,412.87
Transfers From:			
Contingent Account	250,170.29	12,149.85	
Maine Post War Public Works Reserve	865,000.00		
General Fund Surplus			93,000.00
	32,408,548.76	20,093,029.06	4,395,412.87
Less: Net Increase in Carrying Balances		401,374.21	
Total Available for Current Year's Operations	32,408,548.76	19,691,654.85	4,395,412.87
Expenditures:			
Appropriation Accounts:			
Departments	23,146,741.82	17,774,056.79	
Institutions—State	4,724,026.86		
Bond Retirement	45,000.00	1,729,000.00	30,000.00
Bond Interest	1,800.00	386,705.50	3,780.00
Grants:			
Anson Academy	10,000.00		
Bridgton Academy	30,000.00		
Charitable Institutions	34,086.84		
Freedom Academy	29,000.00		
Maine Maritime Academy	115,000.00		
Portland Junior College	50,000.00		
University of Maine	1,442,953.00		
Other Grants	6,960.45		
Special Revenue Accounts:			
Examining Boards			24,219.90
Fish and Game Department			1,187,869.49
Toll Bridge Operations			132,147.40
Others			3,436,423.33
Total Expenditures	29,635,568.97	19,889,762.29	4,814,440.12
Less: Net Reduction in Carrying Balances	352,256.63		419,027.25
Expenditures Applicable to Current Operations	29,283,312.34	19,889,762.29	4,395,412.87
Net Gain or Loss for Current Year Added to Surplus	\$3,125,236.42	\$198,107.44	—0—

Note: For further detail of revenues and expenditures, see Schedules D-1 and D-2 in this report.

RECONCILIATION OF CONSOLIDATED REVENUES AND EXPENDITURES
CONTROLLER'S REPORT AND AUDIT
Year Ended June 30, 1948

Revenues per Controller		\$54,394,957.12
Audit Additions:		
Interfund Revenues	\$124,787.31	
Accounts Receivable—Not Set Up	732.14	
Railroad and Telegraph Tax Refunds (Deducted from Revenue)	52,418.66	
Toll Bridge Revenue	252,124.47	
Augusta State Airport Revenue	5,519.96	
Liquor Administrative Expenses (Deducted from Revenue)	1,134,981.22	
Revenue Items Netted Against Expenditures	11,848.48	
Total Additions		1,582,412.24
		55,977,369.36
Audit Deductions:		
Error in Liquor Revenues	1,060.10	
Prior Year's Revenues	138.68	
Intra-Institutional Sales—Farm Products	299,500.03	
Total Deductions		300,698.81
		55,676,670.55
Revenues per Audit (Schedule D-1)		\$55,676,670.55
Expenditures per Controller		\$51,993,381.27
Audit Additions:		
Expenditures from Appropriations from Unappropriated Surplus	\$1,117,296.26	
Administrative Expense—Liquor	1,134,981.22	
Railroad and Telegraph Tax Refunds	52,418.66	
Adjustment—Equalization Fund Expenditures	1,399.00	
Suspense Items—Distributed as Expenditures	34,236.74	
Toll Bridge Expenditures	164,122.51	
Augusta State Airport Expenditures	4,799.96	
Interfund Expenditures	124,787.31	
Revenue Items Netted from Expenditures	11,848.48	
Total Additions		2,645,890.14
		54,639,271.41
Audit Deductions:		
Intra-Institutional Sales—Farm Products		299,500.03
		\$54,339,771.38

Exhibit E

ANALYSIS OF UNAPPROPRIATED SURPLUS
Year Ended June 30, 1948

	General Fund	Highway Fund
Balance July 1, 1947	\$3,365,550.39	\$2,142,640.57
Adjustment of Prior Years	6,793.84	14,374.50
Adjusted Balance	3,372,344.23	2,157,015.07
Additions:		
Net Gain Current Year (Exhibit D)	3,125,236.42	
	6,497,580.65	2,157,015.07
Deductions:		
Transfers to Maine Forestry District	\$93,000.00	
Restoration of Contingent Account	262,320.14	
Working Capital Advances:		
Rock Crusher Fund		\$37,500.00
Highway Garage		50,000.00
Net Loss Current Year (Exhibit D)		198,107.44
Total Deductions	355,320.14	285,607.44
Balance June 30, 1948	\$6,142,260.51	\$1,871,407.63

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Accounts & Control, Bureau of Adjutant General:	\$ —	\$ —	\$238,047.00	\$ —	\$ —	\$238,047.00	\$218,731.75	\$ —	\$ —	\$19,315.25	\$ —
Departmental Operations....	—	—	111,960.00	—	73,530.87	185,490.87	164,990.95	—	12,000.00	32,499.92	—
Military Fund.....	—	100,075.44	32,806.00	538.52	24,996.45	158,416.41	140,659.98	—	17,756.43	—	—
Operating State Armories....	—	—	79,717.00	—	—	79,717.00	80,611.99	—	5,756.43	4,861.44	—
Augusta State Airport.....	—	—	8,000.00	—	—	8,000.00	7,784.92	—	—	215.08	—
Agriculture Department:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations....	—	—	69,532.00	—	—	69,532.00	61,787.38	—	—	7,744.62	—
Promotion of Agriculture....	—	—	27,250.00	—	13,209.63	40,459.63	39,036.22	—	—	934.99	488.42
Maine Building—Eastern States Exposition.....	—	1,685.86	—	—	910.00	2,595.86	1,835.84	—	—	—	760.02
Animal Industry.....	—	—	88,000.00	—	—	88,000.00	82,472.96	—	—	5,527.04	—
Eradication of Bangs Disease	—	—	86,000.00	—	—	86,000.00	86,000.00	—	—	—	—
Interest & Ret. of Bangs Disease Bonds.....	—	—	46,800.00	—	—	46,800.00	46,800.00	—	—	—	—
Division of Inspection.....	—	—	55,000.00	—	19,235.80	74,235.80	68,565.60	—	—	4,845.20	825.00
Division of Markets.....	—	—	28,210.00	—	12,699.77	40,909.77	36,163.81	—	—	1,061.86	3,684.10
Division of Plant Industry...	—	—	31,750.00	—	1,017.20	32,767.20	28,508.99	—	—	2,694.90	1,563.31
Soil Conservation.....	—	2,220.51	6,000.00	—	—	8,220.51	5,088.98	—	—	—	3,131.53
Atlantic Marine Fisheries Comm	—	—	1,300.00	—	—	1,300.00	1,235.00	—	—	65.00	—
Attorney General:	—	—	—	—	—	—	—	—	—	—	—
Departmental Division.....	2,229.97	—	49,952.00	1,516.37	29.80	53,728.14	47,094.40	2,132.10	—	4,501.64	—
Digest of Opinions of Law Courts.....	—	4,027.12	—	—	—	4,027.12	3,072.85	—	—	—	954.27
County Attorneys' Salaries...	—	—	34,777.00	—	—	34,777.00	33,943.06	—	—	833.94	—
Audit Department.....	—	—	72,668.00	—	110.75	72,778.75	71,436.61	—	—	1,342.14	—
Apprenticeship Council.....	—	955.64	500.00	—	—	1,455.64	755.64	—	—	—	700.00
Banks and Banking Dept.....	—	—	79,604.00	—	398.00	80,002.00	79,366.14	—	—	635.86	—
Boxing Commission.....	—	—	4,489.00	—	—	4,489.00	4,473.28	—	—	15.72	—
Charitable Institutions:	—	—	—	—	—	—	—	—	—	—	—
Bangor Anti-Tuberculosis Association.....	—	—	3,000.00	—	—	3,000.00	2,999.13	—	—	.87	—
Children's Aid Society.....	—	—	1,500.00	—	—	1,500.00	644.42	—	—	855.58	—
Good Samaritan Home.....	—	—	5,000.00	—	—	5,000.00	5,000.00	—	—	—	—
Healy Asylum.....	—	—	3,000.00	—	—	3,000.00	3,000.00	—	—	—	—
Home for Aged Women—Belfast.....	—	—	1,000.00	—	—	1,000.00	1,000.00	—	—	—	—

33

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Charitable Institutions—Cont.											
Maine Children's Home Soc.			\$3,000.00			\$3,000.00	\$2,986.50			\$13.50	
Maine Institute for the Blind			12,000.00			12,000.00	8,501.25			3,498.75	
Opportunity Farm			1,500.00			1,500.00	1,498.00			2.00	
St. Joseph's Orphanage			3,800.00			3,800.00	3,800.00				
St. Elizabeth's Asylum			2,500.00			2,500.00	2,500.00				
St. Louis' Home & School											
for Boys			1,250.00			1,250.00	1,216.30			33.70	
Temporary Home for Women and Children			4,000.00			4,000.00				4,000.00	
York County Children's Aid Society			1,500.00			1,500.00	941.24			558.76	
Development Commission		\$12,622.16	234,360.00	\$3,500.00	\$35,675.66	286,157.82	260,831.45				\$25,326.37
Education Department:											
Subsidies for Plans & Surveys		24,104.85			14,774.46	38,879.31	4,975.13				33,904.18
Subsidies for Tuition			241,000.00			241,000.00	219,084.45		\$21,915.55		
Subsidies for Teaching Positions			2,729,000.00	3,214.74		2,732,214.74	2,757,239.08		25,210.34	186.00	
Subsidies for School Census			505,000.00			505,000.00	504,991.20			8.80	
Subsidies for Conveyance			170,000.00			170,000.00	178,078.05		8,418.87	340.82	
Subsidies for Temporary Residents			3,000.00			3,000.00	1,698.10		1,000.00	301.90	
Departmental Operations			133,615.00		202.04	133,817.04	120,664.69		3,597.77	6,064.33	3,490.25
Aid to Academies			120,000.00			120,000.00	120,000.00				
Farmington State Teachers' College			84,000.00		151,910.72	235,910.72	235,522.62		388.10		
Gorham State Teachers' Col.			98,850.00		97,888.83	196,738.83	199,919.93		6,416.59	3,235.49	
Machias Normal School	\$875.00		44,460.00		31,452.19	76,787.19	72,450.07	\$2.57	1,600.00	875.00	1,859.55
Madawaska Training School			42,370.00		33,582.49	75,952.49	82,966.82		7,014.33		
Presque Isle Normal School			28,700.00		29,461.77	58,161.77	57,883.54			278.23	
Farmington State Teachers' College Reserve		4,914.17	1,000.00			5,914.17	2,682.51		1,329.51		4,561.17
Gorham State Teachers' College Reserve		21,148.73	1,000.00			22,148.73	4,860.64		7,921.33		9,366.76
Machias Normal School Res.		4,727.95	1,000.00		10.00	5,737.95	387.32				5,350.63
Madawaska Training School Reserve		9,103.22	1,000.00		50.53	10,153.75	3,987.43		4,851.00		1,315.32

34

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Education Department:—Cont.											
Presque Isle Normal School Reserve	—	\$11,642.44	\$1,000.00	—	—	\$12,642.44	\$2,393.50	—	—	—	\$10,248.94
Schooling Children in Unorganized Territory	—	14,831.00	123,368.00	—	\$1,205.47	139,404.47	141,002.24	—	\$1,597.77	—	—
Supt. of Schools Comprising School Unions	—	—	181,250.00	—	—	181,250.00	182,976.27	—	6,168.00	\$4,441.73	—
Vocational Education	—	—	86,815.00	—	18,520.50	105,335.50	88,608.32	—	16,636.33	90.85	—
State Vocational Training Program	\$2,165.52	—	—	—	64,780.20	66,945.72	64,814.57	\$937.26	13,580.33	13,892.67	881.55
Vocational Rehabilitation	—	3.00	40,000.00	—	92,215.50	132,218.50	128,714.66	—	—	1,383.24	2,120.60
State School Lunches	—	—	15,000.00	\$1,360.76	—	16,360.76	13,184.76	—	3,112.00	—	64.00
Spec. Educ. of Physically Handicapped Children	—	—	10,000.00	—	—	10,000.00	9,999.90	—	—	.10	—
Board of Approval of Institutions Offering Special Training	—	—	1,000.00	—	—	1,000.00	632.57	—	—	367.43	—
Fire Disaster School Replacement	—	—	—	25,000.00	—	25,000.00	24,990.20	—	—	9.80	—
Industrial Education	—	—	140,000.00	—	—	140,000.00	133,336.34	—	6,663.66	—	—
Physical Education Subsidies	—	—	35,000.00	—	—	35,000.00	35,300.00	—	300.00	—	—
Equalization of Educ. Opport.	—	—	470,000.00	15,640.00	13,079.23	498,719.23	496,698.00	—	—	2,021.23	—
Secondary Education of Island Children	—	—	3,500.00	—	—	3,500.00	1,150.00	—	2,350.00	—	—
Executive Department:											
Departmental Operations	350.00	—	37,543.00	—	—	37,893.00	35,258.10	335.08	—	2,299.82	—
Council	—	—	10,515.00	—	—	10,515.00	9,071.92	—	235.00	1,678.08	—
Expense Account of Governor	—	—	10,000.00	—	—	10,000.00	10,000.00	—	—	—	—
Blaine House	8,157.91	—	13,832.00	—	—	21,989.91	13,536.68	2,323.88	235.00	60.32	5,834.03
Fire Emergency Inf. Comm. Payment from Contingent Acct.	—	—	—	25,000.00	—	25,000.00	20,358.33	—	—	—	4,641.67
Finance Comm. and Budget Officer	—	—	19,942.00	—	—	19,942.00	17,549.02	—	—	2,392.98	—
Travel Bureau	—	—	7,500.00	—	—	7,500.00	6,305.46	—	—	1,194.54	—
Fish and Game Department:											
Search for Lost Persons	—	—	1,500.00	—	—	1,500.00	1,382.87	—	—	117.13	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Forestry Department:											
Departmental Operations....	—	—	\$11,830.00	—	\$127.38	\$11,957.38	\$11,839.12	—	—	\$118.26	—
Admin. of Public Lands.....	—	—	1,000.00	—	—	1,000.00	819.50	—	—	180.50	—
State Forest Nursery.....	—	—	1,000.00	—	667.49	1,667.49	1,667.26	—	—	.23	—
Aid to Towns—Forest Fires..	—	\$14,535.02	20,000.00	\$57,173.06	—	91,708.08	97,931.43	—	\$6,417.72	194.37	—
Control of White Pine Blister Rust.....	—	—	7,055.00	—	—	7,055.00	6,932.97	—	—	122.03	—
General Forestry Purposes...	—	400.00	49,715.00	82,708.00	36,660.07	169,483.07	142,889.69	6,417.72	—	874.92	\$19,300.74
Entomology.....	—	—	41,359.00	—	6,000.00	47,359.00	33,743.05	—	—	4,186.55	4,429.40
G. A. R. Department of Maine.	—	—	1,200.00	—	—	1,200.00	1,200.00	—	—	—	—
Health & Welfare Department:											
Bureau of Health.....	—	8,604.88	251,637.00	—	48,679.22	308,921.10	296,203.05	—	—	3,322.99	9,395.06
Advisory Council on Hospitals.....	—	—	3,500.00	—	—	3,500.00	2,555.00	—	—	945.00	—
General Admin.—Welfare....	\$3,388.44	18,612.24	539,200.00	—	248,502.49	809,703.17	744,668.15	\$2,641.31	—	53,901.56	8,492.15
Aid to the Blind.....	—	12,922.50	150,000.00	—	151,147.85	314,070.35	280,794.50	—	1,700.00	27,323.61	4,252.24
Aid to Dependent Children..	—	6,444.76	700,000.00	—	1,136,124.85	1,842,569.61	1,932,567.50	—	100,340.00	10,342.11	—
Aid to Public & Private Hospitals.....	—	—	578,000.00	—	—	578,000.00	578,000.00	—	—	—	—
Board & Care of Neglected Children.....	4,197.04	—	716,000.00	—	10.00	720,207.04	748,258.25	4,197.04	40,000.00	1,352.36	6,399.39
Burial of Soldiers, Sailors and their Widows.....	—	—	800.00	—	—	800.00	300.00	—	—	500.00	—
Education of the Blind.....	—	—	33,000.00	—	—	33,000.00	25,975.06	—	—	7,024.94	—
Examination & Commitment of Insane.....	—	—	500.00	—	—	500.00	65.97	—	—	434.03	—
General Relief.....	55,592.00	—	398,580.00	—	6,358.90	460,530.90	586,883.29	55,592.00	200,000.00	—	18,055.61
Jefferson Camp.....	—	—	60,534.00	—	8,766.46	69,300.46	68,521.28	—	—	779.18	—
Old Age Assistance.....	—	143,003.59	2,700,000.00	—	3,216,396.83	6,059,400.42	5,509,239.02	—	338,640.00	65,211.76	146,309.64
Old Age Assistance—Burials.	—	—	65,000.00	—	—	65,000.00	51,861.57	—	—	13,138.43	—
Passamaquoddy Indians.....	—	—	74,774.00	—	513.00	75,287.00	68,323.22	—	2,000.00	4,963.78	—
Penobscot Indians.....	—	—	48,484.00	—	—	48,484.00	48,574.67	—	2,000.00	1,909.33	—
Penobscot Indians (Ferry)...	—	4,299.25	—	—	—	4,299.25	10.00	—	—	—	4,289.25
Rehabilitation of the Blind..	—	33.77	5,000.00	—	4,174.77	9,208.54	9,208.54	—	—	—	—
Services for the Blind.....	—	—	6,800.00	—	—	6,800.00	6,766.59	—	—	33.41	—
Special Pensions.....	—	—	75,858.00	—	—	75,858.00	70,620.75	—	—	5,237.25	—

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Historian—State	—	\$1,217.52	\$500.00	—	—	\$1,717.52	—	—	—	—	\$1,717.52
Industrial Accident Commission	—	—	65,024.00	—	—	65,024.00	\$60,910.61	—	—	\$4,113.39	—
Institutional Service:											
Departmental Operations...	—	—	25,053.00	—	—	25,053.00	24,934.06	—	—	118.94	—
Emergency Tuberculosis Service	—	—	30,000.00	—	—	30,000.00	27,860.00	—	—	2,140.00	—
Augusta State Hospital	\$5,150.20	—	944,346.00	—	\$3,765.89	953,262.09	947,684.11	\$3,763.44	\$4,000.00	—	5,814.54
Bangor State Hospital	—	—	746,439.00	—	2,641.74	749,080.74	741,810.59	—	—	309.64	6,960.51
Boys, School for	4,434.90	2,690.00	166,768.00	—	10,474.67	184,367.57	153,918.09	3,718.10	18,108.98	5,221.04	3,401.36
Central Maine Sanatorium	—	—	319,087.00	—	11,975.50	331,062.50	309,297.17	—	10,000.00	4,011.58	7,753.75
Deaf, Maine School for	684.00	—	76,363.00	—	4,350.00	81,397.00	78,136.87	684.00	—	3.95	2,572.18
Girls, School for	—	—	167,576.00	—	2,757.85	170,333.85	165,756.50	—	1,000.00	1,872.49	1,704.86
Men's Reformatory	—	—	116,783.00	—	6,617.22	123,400.22	125,543.39	—	5,000.00	57.15	2,799.68
Military & Naval Children's Home	—	—	41,786.00	—	12.00	41,798.00	54,304.87	—	14,108.98	147.11	1,455.00
Northern Maine Sanatorium	—	3,000.00	199,284.00	—	3,721.19	206,005.19	198,104.17	—	—	—	7,901.02
Pownal State School	—	—	654,913.00	—	1,941.52	656,854.52	671,828.49	—	15,000.00	26.03	—
Prison, Maine State	—	1,942.17	282,341.00	—	40,434.22	324,717.39	321,402.87	—	—	281.04	3,033.48
Western Maine Sanatorium	—	—	226,032.00	—	12,160.81	238,192.81	227,350.89	—	9,000.00	—	1,841.92
Women's Reformatory	—	7,000.00	143,000.00	—	813.06	150,813.06	139,328.54	—	—	8,360.03	3,124.49
Parole Board	—	—	18,500.00	—	—	18,500.00	17,147.37	—	—	1,352.63	—
Insurance Department:											
Departmental Operations	—	—	26,669.00	—	—	26,669.00	26,659.37	—	—	—	9.63
Fire Insurance	—	—	47,486.00	—	—	47,486.00	42,399.18	—	—	5,086.82	—
Fidelity Insurance	—	—	3,050.00	—	—	3,050.00	2,879.51	—	—	170.49	—
Interstate Cooperation Commission	—	—	2,500.00	—	—	2,500.00	1,319.37	—	—	1,180.63	—
Labor and Industry	—	200.00	33,955.00	—	—	34,155.00	33,451.88	—	—	247.32	455.80
Legislative Department:											
Legislative Expense	—	—	3,835.00	\$6,658.39	—	10,493.39	10,493.39	—	—	—	—
Research Committee	764.51	—	33,983.00	—	—	34,747.51	33,281.03	694.10	—	772.38	—
Committee to Study Indian Problems	—	—	500.00	—	—	500.00	—	—	—	—	500.00
Committee to Study Medical School	—	—	1,000.00	—	—	1,000.00	—	—	—	—	1,000.00
Library, Maine State	1,111.96	—	63,689.00	—	72.00	64,872.96	60,737.16	1,111.96	—	3,023.84	—
Liquor Commission	—	—	—	—	1,134,981.22	1,134,981.22	1,134,981.22	—	—	—	—

37

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Maine Maritime Academy.....	—	—	\$115,000.00	—	—	\$115,000.00	\$115,000.00	—	—	—	—
Miscellaneous Resolves:											
Anson Academy.....	—	—	10,000.00	—	—	10,000.00	10,000.00	—	—	—	—
Bridgton Academy.....	—	—	30,000.00	—	—	30,000.00	30,000.00	—	—	—	—
Maine Historical Society.....	—	—	2,500.00	—	—	2,500.00	2,500.00	—	—	—	—
Portland Junior College.....	—	—	50,000.00	—	—	50,000.00	50,000.00	—	—	—	—
George Johnson.....	—	\$53.23	—	—	—	53.23	53.23	—	—	—	—
Penobscot Indians—Vault.....	—	1,000.00	—	—	—	1,000.00	—	—	—	—	\$1,000.00
George P. Milne & J. B. Lewis.....	—	—	500.00	—	—	500.00	500.00	—	—	—	—
Carrie M. Brawn.....	—	—	1,426.00	—	—	1,426.00	1,425.56	—	—	\$.44	—
Irving I. Bates.....	—	—	200.00	—	—	200.00	—	—	—	—	—
Knox Memorial Association.....	—	—	1,000.00	—	—	1,000.00	1,000.00	—	—	—	—
Imp. the Approach to the Fish Way at Aroostook Falls.....	—	—	3,000.00	—	—	3,000.00	758.96	—	—	2,241.04	—
Purchase of 75 Copies of Maine Prov. and Court Records.....	—	—	825.00	—	—	825.00	825.00	—	—	—	—
Rep. Fish Screen—Meduxnekeag Lake.....	—	—	500.00	—	—	500.00	500.00	—	—	—	—
E. E. Webber.....	—	—	82.00	—	—	82.00	81.66	—	—	.34	—
Park Commission:											
Departmental Operations.....	\$2,438.70	—	59,357.00	\$3,000.00	\$18,883.74	83,679.44	54,532.31	\$1,088.70	—	49.80	28,008.63
Park Commission, Baxter State Personnel Department.....	—	—	7,500.00	—	1,712.89	9,212.89	8,995.99	—	—	216.90	—
Advisory Council of Personnel Police, State:											
Departmental Operations.....	—	—	700.00	—	—	700.00	—	—	—	700.00	—
Fingerprinting School Children.....	—	—	59,557.00	—	—	59,557.00	57,416.49	—	—	2,140.51	—
Public Buildings, Supt. of:											
Departmental Operations.....	5,402.84	—	197,736.00	200.00	780.00	203,338.84	196,462.41	5,402.84	—	118.42	1,355.17
Staff House.....	—	—	—	—	—	780.00	551.53	—	—	228.47	—
Public Utilities Commission:											
Departmental Operations.....	—	—	80,290.00	5,000.00	4,014.70	89,304.70	85,050.05	—	—	2,157.70	2,096.95
Topographical Mapping.....	—	1,000.81	3,500.00	—	—	4,500.81	3,969.24	—	—	—	531.57
Purchases, Bureau of:											
Departmental Operations.....	—	—	29,495.00	—	—	29,495.00	26,298.39	—	\$1,836.00	5,032.61	—
Central Mailing Room.....	—	—	12,886.00	—	—	12,886.00	12,211.53	—	—	674.47	—
Division of Public Printing.....	—	—	11,765.00	—	—	11,765.00	8,679.94	—	1,836.00	1,249.06	—

32

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Racing Commission.....	—	—	\$15,768.00	\$1,412.00	—	\$17,180.00	\$17,110.25	—	—	\$69.75	—
Sanitary Water Board.....	—	—	12,300.00	—	\$50.00	12,350.00	10,519.23	—	—	1,830.77	—
Sea & Shore Fisheries:											
Departmental Operations....	—	\$4,500.00	178,486.00	—	24,493.38	207,479.38	187,796.13	—	—	4,316.20	\$15,367.05
Const. of Rearing Station....	—	27,039.43	—	—	—	27,039.43	—	—	—	—	27,039.43
Atlantic Sea Run Salmon....	—	—	—	—	2,090.00	2,090.00	514.31	—	—	—	1,575.69
Secretary of State:											
Departmental Operations....	—	—	18,835.00	—	—	18,835.00	18,708.26	—	—	126.74	—
Election Division.....	—	—	20,000.00	5,795.28	—	25,795.28	24,989.98	—	—	10.02	795.28
Supreme Judicial & Superior Courts.....	—	—	243,407.00	—	—	243,407.00	217,963.03	—	—	25,421.97	22.00
Taxation:											
Departmental Operations....	—	—	176,205.00	—	39,521.22	215,726.22	206,559.24	—	—	9,166.98	—
Treasurer of State:											
Departmental Operations....	—	3,700.00	33,261.00	—	140.00	37,101.00	34,261.45	—	—	2,839.55	—
Railroad & Telegraph Tax Refunds.....	—	—	—	—	52,418.66	52,418.66	52,418.66	—	—	—	—
Uniform Legislation, Comm. of University of Maine.....	—	—	500.00	—	—	500.00	492.69	—	—	7.31	—
Brunswick Campus.....	—	—	892,953.00	—	—	892,953.00	892,953.00	—	—	—	—
War Veterans Service:											
Administration.....	\$32.00	—	78,000.00	—	—	78,032.00	57,395.79	\$16.00	—	20,620.21	—
World War Assistance.....	—	—	250,000.00	—	—	250,000.00	229,671.07	—	—	20,328.93	—
Support of Dependents of Soldiers and Sailors.....	—	—	35,000.00	—	—	35,000.00	32,001.00	—	—	2,999.00	—
Contributions and Transfers:											
Employees' Retirement—											
Expense Fund.....	—	—	36,000.00	—	—	36,000.00	32,763.32	—	—	3,236.68	—
Pension Fund.....	—	—	970,302.00	—	—	970,302.00	970,302.00	—	—	—	—
Interest on Trust Funds:											
Schools and Academies....	—	—	390.00	—	—	390.00	390.00	—	—	—	—
Lands Reserved for Public Uses.....	—	—	23,600.00	6,813.96	—	30,413.96	29,570.14	—	—	843.82	—
Augusta State Hospital & University of Maine.....	—	—	5,490.00	2,388.75	—	7,878.75	6,266.00	—	—	1,612.75	—
Highway—Maintenance of Unimproved Roads.....	—	—	—	12,149.85	—	12,149.85	—	—	\$12,149.85	—	—
	\$96,974.99	\$474,261.26	\$21,681,589.00	\$262,320.14	\$6,975,900.65	\$29,491,046.04	\$28,433,632.33	\$84,640.38	\$12,149.85	\$488,593.40	\$472,030.08

30

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct. Sch. F 1	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Appropriations from Unappropriated Surplus:											
Maine Post War Public Works Reserve Adm.	—	\$10,000.00	—	—	—	\$10,000.00	—	—	—	—	\$10,000.00
Central Maine Sanatorium ..	—	15,000.00	—	—	—	15,000.00	—	—	—	—	15,000.00
Pownal State School—Const. .	—	401,721.37	—	—	—	401,721.37	\$575,345.86	—	\$400,000.00	—	226,375.51
Bangor State Hospital	—	663,026.15	—	—	—	663,026.15	6,048.91	—	—	—	656,977.24
School for Girls—Heating Plant ..	—	85,000.00	—	—	—	85,000.00	—	—	—	—	85,000.00
Maint. & Development of Parks	—	10,080.33	—	—	—	10,080.33	10,080.33	—	—	—	—
Augusta State Hospital Const.	—	346,703.33	—	—	—	346,703.33	—	—	—	—	346,703.33
Promotion of New Industries	—	17,691.45	—	—	—	17,691.45	15,685.06	—	—	—	2,006.39
Agriculture—Eradication of Bangs Disease	—	106,442.66	—	—	—	106,442.66	67,789.48	—	—	—	38,653.18
Training by Normal Schools ..	—	1,670.00	—	—	—	1,670.00	915.80	—	—	\$754.20	—
Total Appropriations from Unappropriated Surplus		1,657,335.29				1,657,335.29	675,865.44		400,000.00	754.20	1,380,715.65
Appropriations from Maine Post War Public Works Reserve:											
University of Maine	—	—	400,000.00	—	—	400,000.00	400,000.00	—	—	—	—
Water System—Passamaquoddy Indians	—	—	18,000.00	—	—	18,000.00	—	—	—	—	18,000.00
Freedom Academy	—	—	29,000.00	—	—	29,000.00	29,000.00	—	—	—	—
Construction of Barracks	—	—	18,000.00	—	—	18,000.00	12,430.82	—	—	—	5,569.18
Pownal State School—Const. .	—	—	400,000.00	—	—	400,000.00	—	—	400,000.00	—	—
Total Maine Post War Public Works Reserve			865,000.00			865,000.00	441,430.82		400,000.00		23,569.18
Total—General Fund . . .	\$96,974.99	\$2,131,596.55	\$22,546,589.00	\$262,320.14	\$6,975,900.65	\$32,013,381.33	\$29,550,928.59	\$84,640.38	\$12,149.85	\$489,347.60	\$1,876,314.91

HIGHWAY FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1948

	Balance Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered	By Legislature	By Highway Commission			Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Highway Department:											
Administration	—	—	\$208,500.00	\$20,000.00	\$4,894.55	\$233,394.55	\$227,415.13	—	—	\$5,979.42	—
Bettement of State and State Aid Highways	—	\$123,227.60	1,200,000.00	—	—	1,323,227.60	852,332.10	—	\$313,541.21	—	\$157,354.29
Bonds, Interest on	—	—	429,868.00	—	—	429,868.00	386,705.50	—	—	—	43,162.50
Bonds, Retirement	—	—	1,729,000.00	—	—	1,729,000.00	1,729,000.00	—	—	—	—
Bridge Loan Fund	—	871,419.04	812,500.00	—	596,813.37	2,280,732.41	1,180,854.40	—	33,480.25	—	1,133,358.26
Compensation for Injuries	—	—	50,000.00	10,000.00	—	60,000.00	52,635.41	—	—	—	7,364.59
Construction & Reconstruction of State Highways	—	43,833.84	—	—	—	43,833.84	13,488.81	—	—	—	30,345.03
Federal Grade Crossings	—	114,454.04	—	—	96,252.00	210,706.04	133,996.99	—	—	—	76,709.05
Federal Secondary Roads	—	446,775.87	—	1,000,000.00	458,807.57	1,905,583.44	1,440,106.58	—	—	—	465,476.86
First Surface Treatment	—	54,760.67	—	—	—	54,760.67	21,800.24	—	—	—	32,960.43
Highway Loan Fund	—	1,139,378.25	—	1,650,000.00	1,014,635.55	3,804,013.80	2,593,501.20	—	—	—	1,210,512.60
Highway Planning Survey	—	13,404.92	16,000.00	52,699.00	49,338.68	131,442.60	92,808.20	—	—	—	38,634.40
Improved State and State Aid Highways	—	662,897.60	800,000.00	—	104,419.33	1,567,316.93	1,298,588.65	—	375,262.99	—	643,991.27
Maintenance of Bridges	—	50,305.69	440,000.00	—	3,280.93	493,586.62	456,229.54	—	—	—	37,357.08
Maintenance and Betterment of State & State Aid Roads	—	—	4,500,000.00	618,575.98	440,544.80	5,559,120.78	5,580,628.70	—	—	21,507.92	—
Post War Surveys	—	42,125.40	—	—	9,035.00	51,160.40	16,921.37	—	—	—	34,239.03
Removal of Snow from Highways	—	—	1,700,000.00	194,979.49	115,008.40	2,009,987.89	2,010,140.89	—	—	153.00	—
Special Resolves	—	200,279.03	180,979.00	17,763.16	—	399,021.19	136,287.69	—	89,052.61	42.77	173,638.12
Unimproved Roads	—	81,699.16	520,000.00	—	—	601,699.16	473,339.21	—	9,550.06	—	137,910.01
State Aid Reconstruction	—	19,947.68	—	—	780.20	20,727.88	43,198.80	—	36,990.59	—	14,519.67
Secondary Reconstruction	—	252,120.07	—	—	226.97	252,347.04	91,349.20	—	40,540.22	—	120,457.62
Contributions and Transfers to Other Funds:											
Employees' Retirement	—	—	105,524.00	—	—	105,524.00	122,442.00	—	16,918.00	—	—
General Fund	—	—	53,526.00	—	—	53,526.00	47,497.60	—	—	6,028.40	—
Special Revenue Funds	—	—	3,500.00	—	—	3,500.00	2,810.71	—	—	689.29	—
		4,116,628.86	12,749,397.00	3,564,017.63	2,894,037.35	23,324,080.84	19,004,078.92	—	29,067.85	41,606.05	4,307,463.72
Other Departments:											
Gasoline Tax Division	—	—	49,877.00	—	—	49,877.00	32,476.90	—	16,918.00	482.10	—
Police—State—Admin.	—	38.74	541,426.00	—	8,793.00	550,257.74	521,122.13	—	—	19,263.99	9,871.62
Construction of Barracks	—	19,293.53	—	—	—	19,293.53	19,293.53	—	—	—	—
Public Buildings:											
Maint.—Motor Veh. Bldg.	—	—	9,700.00	—	—	9,700.00	9,700.00	—	—	—	—
Police Headquarters	—	—	7,195.00	—	—	7,195.00	7,195.00	—	—	—	—
Sec. of State—Motor Vehicle Division	—	—	264,390.00	234,500.00	18,103.42	516,993.42	295,895.81	—	—	1,097.61	220,000.00
Total Highway Fund		\$4,135,961.13	\$13,621,985.00	\$3,798,517.63	\$2,920,933.77	\$24,477,397.53	\$19,889,762.29	—	\$12,149.85	\$62,449.75	\$4,537,335.34

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1948

	Balance Forward		Appropriations	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered				Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Aeronautic Fund	—	\$75,721.36	—	\$56,777.60	\$132,498.96	\$16,876.25	—	\$50,000.00	—	\$65,622.71
Construction	—	—	—	—	—	49,425.00	—	50,000.00	—	575.00
Agriculture Department:	—	—	—	—	—	—	—	—	—	—
Blueberry Inspection	—	—	—	2,173.68	2,173.68	2,173.68	—	—	—	—
Blueberry Research	—	—	—	15,572.79	15,572.79	15,113.65	—	—	—	459.14
Certified Seed	—	28,875.58	—	126,467.04	155,342.62	108,076.30	—	—	—	47,266.32
Maine Apple Tree Pool	—	1.00	—	11,503.83	11,504.83	11,503.83	—	—	—	1.00
Sardine Inspection	—	19,555.46	—	68,749.54	88,305.00	72,891.88	—	—	—	15,413.12
Seed Potato Program	—	10,586.36	—	8,120.50	18,706.86	11,141.80	—	—	—	7,565.06
Shipping Point Inspection	—	103,072.21	—	293,234.50	396,306.71	231,270.76	—	—	—	165,035.95
Suppression of European Corn Borer	—	926.90	—	9,631.62	10,558.52	9,229.29	—	—	—	1,329.23
Audit Department:	—	—	—	—	—	—	—	—	—	—
Municipal Division	—	10,585.26	—	41,610.21	52,195.47	47,909.23	—	—	—	4,286.24
Augusta State Airport	—	—	—	5,519.96	5,519.96	4,799.96	—	—	—	720.00
Education Department:	—	—	—	—	—	—	—	—	—	—
George M. Briggs Fund	—	10,992.48	—	3,138.76	14,131.24	961.04	—	—	—	13,170.20
Federal M. & R.—Gorham and Farmington Teachers College	—	—	—	3,920.00	3,920.00	3,920.00	—	—	—	—
Federal Vocational Ed.—Smith-Hughes Act	—	48,092.98	—	47,047.28	95,140.26	49,145.19	—	—	—	45,995.07
Federal Vocational Ed.—George-Deen Act	—	99,407.42	—	129,962.74	229,370.16	97,989.62	—	—	—	131,380.54
Vocational Ed.—N.Y.A.	—	4,945.79	—	5,458.55	10,404.34	2,257.03	—	—	—	8,147.31
Vocational Ed.—W.P.W.	—	19.26	—	—	19.26	19.26	—	—	—	—
Federal School Lunches	—	17,110.62	—	264,689.88	281,800.50	265,865.53	—	—	—	15,934.97
Fire Disaster Text Books	—	—	—	300.00	300.00	300.00	—	—	—	—
Examining Boards:	—	—	—	—	—	—	—	—	—	—
Architects	—	2,251.91	—	1,004.00	3,255.91	432.42	—	—	—	2,823.49
Accountancy	—	134.12	—	500.00	634.12	329.37	—	—	—	304.75
Bar Examiners	—	—	—	1,164.20	1,164.20	1,164.20	—	—	—	—
Chiropractors	—	581.08	—	424.00	1,005.08	230.90	—	—	—	724.18
Dental Examiners	—	816.07	—	1,614.00	2,430.07	1,602.93	—	—	—	827.14
Embalming Examiners	—	14,621.26	—	1,975.75	16,597.01	798.60	—	—	—	15,798.41
Registration of Medicine	—	12,963.96	—	3,379.50	16,343.46	2,182.37	—	—	—	14,161.09
Registration of Nurses	—	33,338.13	—	11,522.00	44,860.13	10,461.65	—	—	—	34,398.48

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Examining Boards: (Cont.)											
Optometry	\$ —	\$408.18	\$ —	\$ —	\$1,010.00	\$1,418.18	\$1,391.42	\$ —	—	\$ —	\$26.76
Osteopathy	—	2,396.41	—	—	790.00	3,186.41	673.22	—	—	—	2,513.19
Comm. of Pharmacy	—	9,687.35	—	—	3,321.00	13,008.35	3,111.46	—	—	—	9,896.89
Podiatry	—	3,766.10	—	—	330.00	4,096.10	88.42	—	—	—	4,007.68
Professional Engineers	—	3,875.06	—	—	1,212.90	5,087.96	1,530.49	—	—	—	3,557.47
Veterinary Examiners	—	400.51	—	—	151.00	551.51	172.45	—	—	—	379.06
Maine Forestry District:											
Administration	—	59,167.03	—	—	253,218.04	312,385.07	394,568.10	—	\$93,000.00	—	10,816.97
Co-operative For. Fire Towers	—	234.72	—	—	—	234.72	234.72	—	—	—	—
Development Commission:											
Potato Tax	—	43,706.83	—	—	195,736.10	239,442.93	166,000.32	—	—	—	73,442.61
Bureau of Health:											
Sanitary Engineering	—	17,460.39	—	—	54,389.00	71,849.39	40,207.69	—	—	—	31,641.70
Title VI	—	12,277.10	—	—	79,601.00	91,878.10	89,401.84	—	—	—	2,476.26
Veneral Disease Control	—	761.15	—	—	40,093.00	40,854.15	36,671.85	—	—	—	4,182.30
U.S. Public Health Service	—	8,214.51	—	—	33,376.00	41,590.51	35,278.98	—	—	—	6,311.53
Rapid Treatment Program	—	2,103.40	—	—	8,065.00	10,168.40	6,989.29	—	—	—	3,179.11
U.S. Aid to Crippled Children	—	37,253.84	—	—	57,162.11	94,415.95	64,969.69	—	—	—	29,446.26
Maternal and Child Health	—	37,849.57	—	—	92,604.08	130,453.65	99,012.97	—	—	—	31,440.68
Care of Military Wives	—	46,455.16	—	—	10,683.00	57,138.16	39,909.76	—	—	—	17,228.40
Control Over Plumbing	—	11,422.50	—	—	17,063.91	23,486.41	15,502.76	—	—	—	12,983.65
Regulation of Cosmetics	—	15,721.33	—	—	4,576.49	20,297.82	6,149.69	—	—	—	14,148.13
Sale of Prophylactic Rubber Goods	—	6,905.10	—	—	788.51	7,693.61	406.52	—	—	—	7,287.09
Barbers and Hairdressers	—	13,669.01	—	—	21,904.79	35,573.80	23,880.57	—	—	—	11,693.23
State Plumbing Exam. Board	—	4,479.19	—	—	6,192.00	10,671.19	6,606.35	—	—	—	4,064.84
Cancer Control	—	—	—	—	13,707.00	18,707.00	14,957.22	—	—	—	3,749.78
Mental Health	—	—	—	—	13,611.00	13,611.00	7,997.96	—	—	—	5,613.04
Hospital Survey and Planning	—	—	—	—	3,000.00	3,000.00	272.84	—	—	—	2,727.16
Health & Welfare:											
Child Welfare Service	—	7,449.68	—	—	42,157.73	49,607.41	41,686.07	—	—	—	7,921.34
Indian Township Admin.	—	6,728.79	—	—	6,685.80	13,414.59	6,072.68	—	—	—	7,341.91
Insurance Department:											
Examination and Audit of Annual Statements	—	26,527.13	—	—	23,824.83	50,351.96	17,622.20	—	—	—	32,729.76
Examination of Agents and Brokers	—	4,923.99	—	—	4,200.00	9,123.99	3,836.54	—	—	—	5,287.45
Fire Investigation	—	52,519.06	—	—	61,934.40	114,453.46	47,629.46	—	—	—	66,824.00

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1948

	Balance Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1946-47 Encumbrances	Unencumbered					Current Year	1946-47 Encumbrances		Lapsed to Surplus	Carried Forward (Schedule F2)
Inland Fish & Game	\$ —	\$432,587.16	\$ —	\$ —	\$805,270.25	\$1,237,857.41	\$1,187,869.49	\$ —	—	\$ —	\$49,987.92
Maine State Office Bldg. Comm.	—	—	—	—	21,000.00	21,000.00	21,000.00	—	—	—	—
Milk Control Board	—	12,372.52	—	—	24,492.01	36,864.53	26,312.84	—	—	—	10,551.69
Public Utilities Commission:	—	—	—	—	—	—	—	—	—	—	—
Truck Division	—	10,933.10	—	—	51,069.25	62,002.35	30,602.59	—	—	—	31,399.76
Real Estate Commission	—	4,920.24	—	—	7,152.00	12,072.24	5,269.04	—	—	—	6,803.20
Reid State Park	—	2,975.00	—	—	—	2,975.00	2,753.05	—	—	—	221.95
Sea and Shore Fisheries	—	—	—	—	13,360.25	13,360.25	9,549.61	—	—	—	3,810.64
Unemployment Compensation Commission:	—	—	—	—	—	—	—	—	—	—	—
Administration	—	47,083.67	—	—	953,232.08	1,000,315.75	974,487.27	—	\$2,250.00	—	28,078.48
Special Administrative Fund	—	1,000.00	—	—	2,373.60	3,373.60	123.60	—	2,250.00	—	1,000.00
Military Defense Commission	—	652,250.76	—	—	488.34	652,739.10	199,589.96	—	—	—	453,149.14
Toll Bridges:	—	—	—	—	—	—	—	—	—	—	—
Deer Isle-Sedgwick	—	34,032.60	—	—	60,324.55	26,291.95	58,755.52	—	—	—	32,463.57
Kennebec	—	26,335.04	—	—	77,279.22	50,944.18	33,500.00	—	—	—	17,444.18
Richmond-Dresden	—	7,952.06	—	—	12,931.70	20,883.76	17,531.80	—	—	—	3,351.96
Waldo-Hancock	—	95,534.41	—	—	101,589.00	197,123.41	56,140.08	—	—	—	140,983.33
Total Special Rev. Funds	—	2,138,203.58	—	—	4,302,412.87	6,440,616.45	4,814,440.12	—	93,000.00	—	1,719,176.33
Grand Totals	\$96,974.99	\$8,405,761.26	\$36,168,574.00	\$4,060,837.77	\$14,199,247.29	\$62,931,395.31	\$54,255,131.00	\$84,640.38	\$93,000.00	\$551,797.35	\$8,132,826.58

STATE TRUST FUNDS
Income and Payments
Year Ended June 30, 1948

Exhibit G

	Balance Undistributed 7-1-47	Net Income for Year	State Appro- priations	Total	Income Added to Principal	Impounded Accounts Written Off	Income Distributed	Balance Undistributed 6-30-48
Retirement Funds:								
Employees' Retirement:								
Pension Funds.....	—	\$147,293.94	\$ —	\$147,293.94	\$147,293.94	\$ —	\$ —	\$ —
Expense Fund.....	—	11,584.50	32,763.32	44,347.82	—	—	44,062.32	285.50
Total Retirement Funds.....		158,878.44	32,763.32	191,641.76	147,293.94	—	44,062.32	285.50
Lands Reserved for Public Uses....	1,461.86	97,965.06	29,570.14	128,997.06	66,282.12	1,461.86	61,253.08	—
Permanent School Fund.....	51,443.45	15,039.46	—	66,482.91	—	2,525.32	14,689.46	49,268.13
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.....	—	205.93	—	205.93	202.18	—	—	3.75
Central Maine Sanatorium.....	—	40.18	—	40.18	—	—	40.18	—
Eastern Maine State Normal Sch.	62.50	25.00	—	87.50	—	—	—	87.50
Farmington Teachers College....	2,211.87	2,080.00	—	4,291.87	—	—	1,732.90	2,558.97
Foxcroft Academy.....	—	20.00	40.00	60.00	—	—	60.00	—
Hebron Academy.....	—	20.00	40.00	60.00	—	—	60.00	—
Houlton Academy.....	—	40.00	80.00	120.00	—	—	120.00	—
Indigent Deaf, Dumb and Blind..	72.06	12.00	—	84.06	—	—	—	84.06
Jordan Forestry Fund.....	—	21.99	—	21.99	—	—	—	21.99
Mackworth Island Fund.....	—	277.50	—	277.50	275.00	—	—	2.50
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.....	—	270.87	—	270.87	—	—	270.87	—
Military & Naval Children's Home	—	332.11	—	332.11	—	—	332.11	—
Ministerial and School Fund.....	—	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.....	27.64	67.50	—	95.14	—	—	67.50	27.64
State School for Boys.....	—	14.00	—	14.00	—	—	26.00	12.00
State School for Girls.....	4.10	226.40	—	230.50	—	—	226.40	4.10
University of Maine.....	6,170.41	4,406.56	5,514.94	16,091.91	—	—	9,921.50	6,170.41
Western Maine Sanatorium.....	1,605.87	2,306.42	—	3,912.29	—	—	2,306.42	1,605.87
Total Other Trust Funds.....	17,385.14	17,522.22	6,656.00	41,563.36	477.18	—	23,300.70	17,785.48
Reserve Fund.....	1,267.99	350.00	—	1,617.99	—	—	—	1,617.99
Grand Totals.....	\$71,558.44	\$289,755.18	\$68,989.46	\$430,303.08	\$214,053.24	\$3,987.18	\$143,305.56	\$68,957.10

Note: Undistributed Income 6-30-48:
Income Impounded in Closed Banks \$493.97
Profit on Sales of Securities, plus Earnings 65,430.86
No Specific Beneficiary Shown by Trust 84.06
Distribution Not Due 2,948.21

\$68,957.10

ANALYSIS OF CHANGE IN PRINCIPAL—STATE TRUST FUNDS
Year Ended June 30, 1948

	Balance of Principal 7-1-47	Additions During Year		Withdrawals (Exhibit I)	Balance (6-30-48)
		Earnings, Individuals, and Municipalities (Exhibit I)	State Appropriations		
Retirement Funds:					
Employees' Retirement System	\$5,577,753.94	\$1,605,884.18	\$1,126,841.00	\$996,840.01	\$7,313,639.11
Trust and Guarantee Deposits:					
Deorganized Towns	8,642.25	4.76	—	1,359.75	7,287.26
Guarantee Deposits	840,859.83	40,573.64	—	13,557.58	867,875.89
Committed Children	7,726.74	11,408.54	—	8,778.31	10,356.97
Industrial Accident—Second Injury	5,400.00	2,700.00	—	—	8,100.00
Financial Responsibility Deposits	45,535.10	40,677.00	—	40,188.47	46,023.63
Public Administrator's Funds	55,469.04	6,682.64	—	539.13	61,612.55
Receiver's Funds—Defunct Banks	144,773.81	62,781.02	—	2,233.88	205,320.95
State School for Boys	14.19	—	—	—	14.19
Total Trust and Guarantee Deposits	1,108,420.96	164,827.60	—	66,657.12	1,206,591.44
Lands Reserved for Public Uses	1,236,513.94	66,282.12	—	27,609.58	1,275,186.48
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	432.71	202.18	—	—	634.89
Central Maine Sanatorium	2,012.02	—	—	—	2,012.02
Eastern State Normal School	1,000.00	—	—	—	1,000.00
Farmington Teachers College	82,917.15	500.00	—	—	83,417.15
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
Mackworth Island Fund	11,033.75	275.00	—	—	11,308.75
Madawaska Training School	5,000.00	—	—	—	5,000.00

	Balance of Principal 7-1-47	Additions During Year		Withdrawals (Exhibit I)	Balance (6-30-48)
		Earnings, Individuals, and Municipalities (Exhibit I)	State Appropriations		
Madison School District No. 2	1,000.00	—	—	—	1,000.00
Maine School for the Deaf	10,016.51	12,008.90	—	—	22,025.41
Military and Naval Children's Home	17,577.94	—	—	—	17,577.94
Ministerial and School Funds	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	1,580.00	—	—	—	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	99,286.19	—	—	—	99,286.19
Total Other Trust Funds	816,809.69	12,986.08	—	—	829,795.77
Grand Total State Trust Funds	\$9,304,703.01	\$1,849,979.98	\$1,126,841.00	\$1,091,106.71	\$11,190,417.28
Unemployment Trust Fund:					
Balance of Fund 7-1-47	\$39,216,081.86	—	—	—	—
Employers' Contributions, Penalties and Interest	—	\$6,363,533.44	—	—	—
Interest Earned on Fund	—	828,967.75	—	—	—
Federal Grants	—	49,562.50	—	—	—
Old Outstanding Checks Cancelled	—	56.09	—	—	—
Accounts Receivable Written Off	—	—	—	16,380.08	—
Benefits Paid to Unemployed	—	—	—	4,671,268.39	—
Total Unemployment Trust Fund	\$39,216,081.86	\$7,242,119.78	—	\$4,687,648.47	\$41,770,553.17

ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1948

ADDITIONS

Employees Retirement System:

Individual Contributions:

Maine Teachers	\$697,155.29	
State Employees	452,576.79	
County Employees	9,054.54	
Municipal Employees	88,055.11	
Maine Port Authority Employees	2,270.16	

Total Individual Contributions		\$1,249,111.89
County Contributions		19,601.32
Municipal Contributions		151,354.75
Maine Port Authority Contributions		1,183.00
Federal Contributions		37,339.28
Net Earnings for Year		147,293.94

Total Additions to Employees' Retirement System		1,605,884.18
---	--	--------------

Trust and Guarantee Deposits:

Additional Deposits		164,827.60
---------------------	--	------------

Lands Reserved for Public Uses:

Rent of Land	26,492.21	
Sale of Stumpage	39,136.36	
Sale of Gravel	653.55	
		66,282.12

Other Trust Funds:

New Funds Established	12,508.90	
Income Added to Principal	477.18	
		12,986.08

Total Additions		\$1,849,979.98

Withdrawals

Employees' Retirement System:

Refunds to Withdrawn Members:

Maine Teachers	\$103,928.59	
State Employees	64,377.03	
County Employees	547.47	
Municipal Employees	10,363.36	
Total Refunds on Withdrawals		\$179,216.45

Pensions Paid:

Retired Maine Teachers	413,607.47	
Retired State Employees	348,676.75	
Retired County Employees	7,145.20	
Retired Municipal Employees	48,194.14	

Total Pensions Paid		817,623.56
---------------------	--	------------

Total Withdrawals—Employees' Retirement System		996,840.01
--	--	------------

Trust and Guarantee Deposits:

Deposits Returned	66,117.99	
Lapsed to State	539.13	
		66,657.12

Land Reserved for Public Uses:

Impounded Bank Accounts Written Off		27,609.58
-------------------------------------	--	-----------

Total Withdrawals		\$1,091,106.71

ANALYSIS OF CHANGE IN CARRYING BALANCES

Year Ended June 30, 1948

	General Fund	Highway Fund	Special Revenue Funds
Balance July 1, 1947 (Audit Report)	\$2,663,995.77	\$4,146,002.75	\$1,786,130.18
Additions for Year:			
Transfers from Other Funds			432,483.23
Old Outstanding Checks Cancelled	1,558.00	38.74	481.01
Balances Lapsed in Error	1,670.00		
Current Revenue Applicable to Reserve (Ex. D)		401,374.21	
Total	2,667,223.77	4,547,415.70	2,219,094.42
Deductions for Year:			
Prior Year's Revenue Refunded		10,000.00	
Lapsed Balances	6,169.00	80.36	
Transferred to Other Funds	432,483.23		
Net Decrease in Carrying Balances (Ex. D)	352,256.63		419,027.25
Other Adjustments			80,890.84
Total Deductions	790,908.86	10,080.36	499,918.09
Balance June 30, 1948 (Ex. F)	\$1,876,314.91	\$4,537,335.34	\$1,719,176.33

SCHEDULE OF CASH
As of June 30, 1948

Cash in Bank	Total	Demand Deposits	Time Deposits
Androscoggin County Savings Bank	\$5,000.00	—	\$5,000.00
Aroostook Trust Company	168,412.08	\$168,412.08	—
Ashland Trust Company	15,000.00	15,000.00	—
Auburn Savings Bank	2,178.31	—	2,178.31
Augusta Savings Bank	35,067.72	—	35,067.72
Bangor Savings Bank	7,342.14	—	7,342.14
Bar Harbor Banking and Trust Co. and Branches	48,374.33	48,374.33	—
Bath National Bank	34,862.80	34,862.80	—
Bath Savings Institution	11,445.61	—	11,445.61
Bath Trust Company	59,843.65	59,843.65	—
Brewer Savings Bank	19,929.76	—	19,929.76
Brunswick Savings Institution	25,833.63	—	25,833.63
Camden National Bank	20,068.38	20,068.38	—
Canal National Bank	109,943.14	109,943.14	—
Casco Bank and Trust Co. and Branches	330,777.93	330,777.93	—
Community Trust Company and Branches	48,466.33	48,466.33	—
Depositors Trust Company and Branches	2,228,892.61	2,212,862.24	16,230.37
Eastern Trust and Banking Co. and Branches	214,510.44	154,259.70	71,154.26
Federal Trust Company	225,413.96	150,394.16	71,154.26
First Auburn Trust Company and Branches	150,394.16	150,394.16	—
First National Bank—Bar Harbor	62,013.41	62,013.41	—
Bath	35,601.43	33,030.00	2,571.43
Belfast	67,097.02	67,097.02	—
Biddeford	78,113.00	77,113.00	—
Brunswick	100,946.69	100,946.69	—
Damariscotta	26,534.22	26,534.22	—
Farmington	33,734.32	33,734.32	—
Ft. Fairfield	13,000.00	13,000.00	—
Ft. Kent	46,577.49	46,577.49	—
Houlton	100,095.65	100,095.65	—
Lewiston	110,235.00	110,235.00	—
Pittsfield	20,133.07	20,133.07	—
Rockland	48,080.64	48,080.64	—
First National Granite Bank	1,389,825.94	1,354,621.41	35,204.53
First Portland National Bank	424,001.17	424,001.17	—
Franklin County Savings Bank	13,577.79	—	13,577.79
Frontier Trust Company	60,729.16	60,729.16	—
Gardiner Savings Institution	19,539.50	—	19,539.50
Gorham Savings Bank	3,275.61	—	3,275.61
Guilford Trust Company and Branches	73,997.97	73,997.97	—
Houlton Savings Bank	12,699.05	—	12,699.05
Houlton Trust Company	28,800.40	28,800.40	—
Katahdin Trust Company and Branches	20,542.00	20,542.00	—
Kennebec Savings Bank	12,002.73	—	12,002.73
Kennebunk Savings Bank	1,716.67	—	1,716.67
Kezar Falls National Bank	18,000.00	18,000.00	—
Knox County Trust Company	112,043.91	112,043.91	—
Lewiston Trust Company	156,520.92	156,520.92	—
Liberty National Bank	40,229.29	40,229.29	—
Lincoln Trust Company	48,020.73	48,020.73	—
Livermore Falls Trust Company	40,179.31	40,179.31	—
Machias Savings Bank	1,111.36	—	1,111.36
Maine Savings Bank	11,039.05	—	11,039.05
Manufacturers National Bank	105,339.42	100,339.42	5,000.00
Mechanics Savings Bank	10,000.00	—	10,000.00
Merchants National Bank	135,386.99	135,386.99	—
Merrill Trust Company and Branches	713,129.44	713,129.44	37.62
Millinocket Trust Company	60,343.11	55,343.11	5,000.00
National Bank of Commerce	162,338.22	162,338.22	—
National Bank of Gardiner	18,000.00	18,000.00	—
Newport Trust Company	50,735.50	40,735.50	10,000.00
North Berwick National Bank	20,000.00	20,000.00	—
Northern National Bank and Branches	215,928.26	215,928.26	—
Norway National Bank	48,281.50	48,281.50	—
Norway Savings Bank	6,000.00	—	6,000.00
Ocean National Bank	17,000.00	17,000.00	—
Peoples National Bank	45,014.14	45,014.14	—
Peoples Savings Bank	5,593.60	—	5,593.60
Pepperell Trust Company	117,252.72	117,252.72	—
Piscataquis Savings Bank	20,858.06	—	20,858.06
Portland Savings Bank	5,566.62	—	5,566.62

SCHEDULE OF CASH
As of June 30, 1948

Cash in 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	82,130.84	82,130.84	—
Rumford National Bank	44,197.98	44,197.98	—
Saco-Biddeford Savings Institution	2,873.82	—	2,873.82
Sanford Institution for Savings	13,008.76	—	13,008.76
Sanford Trust Company	73,678.96	73,678.96	—
Skowhegan Savings Bank	7,894.50	—	7,894.50
South Berwick Trust Company	16,825.84	16,825.84	—
South Paris Savings Bank	5,468.06	—	5,468.06
Springvale National Bank	35,000.00	35,000.00	—
Thomaston National Bank	39,611.54	39,611.54	—
Union Trust Company	74,264.48	74,264.48	—
Washburn Trust Company	22,078.81	22,078.81	—
Waterville Savings Bank	6,038.21	—	6,038.21
Westbrook Trust Company	89,614.89	89,614.89	—
Wilton Trust Company	14,438.84	14,438.84	—
York County Savings Bank	7,143.91	—	7,143.91
York National Bank	77,769.50	77,769.50	—
Total Cash in Banks	\$9,379,695.69	\$8,954,293.01	\$425,402.68
Petty Cash and Change Funds	26,942.16		
Total Cash (Exhibit B)	\$9,406,637.85		

SUMMARY OF INVESTMENTS

As of June 30, 1948

	Total All Funds	General and Bond Funds	Highway Fund	Sinking Fund Kennebec Bridge Bonds	Retirement Funds	Trust and Guarantee Deposits	Trust Funds			Total Trust Funds
					Employees		Lands Reserved for Public Uses	Permanent School Fund	Other Trust Funds	
Bonds at Par:										
U.S. Government—Short Term...	\$8,273,000.00	\$4,248,100.00	\$4,024,900.00	—	—	—	—	—	—	—
U.S. Government—Long Term...	7,686,300.00	—	—	\$28,000.00	\$4,944,000.00	\$810,500.00	\$763,500.00	\$569,600.00	\$570,700.00	\$7,658,300.00
State and Municipals.....	18,000.00	—	—	—	16,000.00	—	2,000.00	—	—	18,000.00
Canadians.....	105,000.00	—	—	—	95,000.00	10,000.00	—	—	—	105,000.00
Railroads.....	331,000.00	—	—	—	220,000.00	—	111,000.00	—	—	331,000.00
Utilities.....	1,723,000.00	—	—	—	1,454,000.00	—	269,000.00	—	—	1,723,000.00
Industrials.....	127,000.00	—	—	—	120,000.00	—	7,000.00	—	—	127,000.00
Porto Rico.....	25,000.00	—	—	—	—	25,000.00	—	—	—	25,000.00
Total Bonds at Par.....	18,288,300.00	4,248,100.00	4,024,900.00	28,000.00	6,849,000.00	845,500.00	1,152,500.00	569,600.00	570,700.00	9,987,300.00
Unamortized Bond Premiums.....	73,216.50	811.01	—	—	62,376.25	—	10,029.24	—	—	72,405.49
Bond Discounts.....	36,289.08	1,205.33	2,400.00	—	24,501.25	—	8,182.50	—	—	32,683.75
Net Carrying Value of Bonds	18,325,227.42	4,247,705.68	4,022,500.00	28,000.00	6,886,875.00	845,500.00	1,154,346.74	569,600.00	570,700.00	10,027,021.74
Stocks at Cost:										
Banks.....	63,219.38	*1,397.50	—	—	50,821.88	5,000.00	—	—	6,000.00	61,821.88
Other.....	12,013.00	—	—	—	12,013.00	—	—	—	—	12,013.00
Net Carrying Value of Stocks	75,232.38	1,397.50	—	—	62,834.88	5,000.00	—	—	6,000.00	73,834.88
Farm Mortgage Loans.....	3,518.37	—	—	—	—	—	3,518.37	—	—	3,518.37
State Owned Property (Foreclosed Mortgages)	1,956.00	—	—	—	—	—	1,956.00	—	—	1,956.00
Total Investments (Exhibit B)	\$18,405,934.17	\$4,249,103.18	\$4,022,500.00	\$28,000.00	\$6,949,709.88	\$850,500.00	\$1,159,821.11	\$569,600.00	\$576,700.00	\$10,106,330.99

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

SCHEDULE OF TAXES RECEIVABLE
As of June 30, 1948

	Year	Total	General Fund	Highway Fund	Special Revenue Funds	Trust and Agency Funds
Taxes:						
Bank Stock Tax.....	1948	\$56,583.75	\$ —	\$ —	\$ —	\$56,583.75
Cities and Towns.....	1946	1,578.62	1,578.62	—	—	—
Cities and Towns.....	1947	2,168.96	2,168.96	—	—	—
Corporations.....	1947	670.00	670.00	—	—	—
Forestry District—Organized Towns.....	1947	30,780.00	—	—	30,780.00	—
Forestry District—Unorganized Towns.....	1947	51.86	—	—	51.86	—
Forestry District—Unorganized Towns.....	1948	97,733.75	—	—	97,733.75	—
Gasoline—Motor Carriers.....	1948	15.50	—	15.50	—	—
Inheritance.....	Various	95,079.06	95,079.06	—	—	—
Insurance Companies.....	1948	6.64	4.62	—	2.02	—
Personal Property.....	1945	20.13	20.13	—	—	—
Personal Property.....	1946	55.16	55.16	—	—	—
Personal Property.....	1947	365.18	365.18	—	—	—
Potato.....	1948	462.47	—	—	462.47	—
Railroad Companies.....	1948	1,033,955.37	1,033,955.37	—	—	—
School Tax Assessment.....	1947	245.01	245.01	—	—	—
School Tax Assessment.....	1948	19,800.32	19,800.32	—	—	—
Telephone Companies.....	1948	1,226.36	1,226.36	—	—	—
Tobacco Tax.....	1948	228,040.53	228,040.53	—	—	—
Use Fuel.....	1948	53.82	—	53.82	—	—
Wild Lands.....	1947	228.88	228.88	—	—	—
Wild Lands.....	1948	318,158.19	318,158.19	—	—	—
Totals.....		1,887,279.56	1,701,596.39	69.32	129,030.10	56,583.75
Less: Reserve for Losses.....		15,738.29	15,719.43	—	18.86	—
Net Taxes Receivable.....		\$1,871,541.27	\$1,685,876.96	\$69.32	\$129,011.24	\$56,583.75

SCHEDULE OF ACCOUNTS RECEIVABLE
As of June 30, 1948

	Total	General Fund	Highway Fund	Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Unemployment Fund
Due from Federal Government								
Adjutant General	\$39,464.26	\$39,464.26	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Agriculture, Department of	24,633.34	—	—	24,633.34	—	—	—	—
Fish and Game, Department of Inland	11,207.75	—	—	11,207.75	—	—	—	—
Highway Department	96,408.53	—	96,408.53	—	—	—	—	—
Health and Welfare Department	3,181.50	3,181.50	—	—	—	—	—	—
Institutional Service	1,326.00	1,326.00	—	—	—	—	—	—
Withholding Tax Refunds	11.80	11.80	—	—	—	—	—	—
Due from Municipalities, Firms and Individuals								
Adjutant General	25.00	25.00	—	—	—	—	—	—
Agriculture, Department of	16,202.12	—	—	16,202.12	—	—	—	—
Audit, Department of	8,786.60	—	—	8,786.60	—	—	—	—
Augusta Airport	256.40	—	—	—	256.40	—	—	—
Education, Department of	20,970.42	20,439.97	—	—	—	530.45	—	—
Employees' Retirement System	621.34	—	—	—	—	—	621.34	—
Health and Welfare Department	174,101.85	174,101.85	—	—	—	—	—	—
Highway Department	330,847.47	—	330,847.47	—	—	—	—	—
Highway Garage	42,763.75	—	—	—	—	42,763.75	—	—
Institutional Service	143,460.13	143,460.13	—	—	—	—	—	—
Lands Reserved for Public Uses	25,000.00	—	—	—	—	—	25,000.00	—
Library, Maine State	844.16	844.16	—	—	—	—	—	—
Liquor Commission	57,197.49	—	—	—	57,197.49	—	—	—
Prison Industries	670.96	—	—	—	—	670.96	—	—
Public Buildings, Supt. of	171.71	171.71	—	—	—	—	—	—
Richmond-Dresden Bridge	60.00	—	—	60.00	—	—	—	—
Unemployment Compensation Commission	167,705.44	—	—	—	—	—	—	167,705.44
Other Accounts Receivable								
Advances to State Office Building Authority	29,542.80	29,542.80	—	—	—	—	—	—
Equity—W. A. Runnell's Case	913.96	913.96	—	—	—	—	—	—
Protested Checks	612.28	—	409.06	162.22	—	—	—	—
State Insurance	1,736.96	1,736.96	—	—	—	—	—	—
Totals	\$1,198,724.02	\$415,261.10	\$427,665.06	\$61,052.03	\$57,453.89	\$43,965.16	\$25,621.34	\$167,705.44
Less: Reserve for Losses	45,729.08	44,896.99	—	666.34	101.69	64.06	—	—
Net Accounts Receivable (Exhibit B)	\$1,152,994.94	\$370,364.11	\$427,665.06	\$60,385.69	\$57,352.20	\$43,901.10	\$25,621.34	\$167,705.44

SCHEDULE OF MERCHANDISE INVENTORIES
(Service Departments Only)
As of June 30, 1948

	Total	Public Service Enterprises	Working Capital Funds
Merchandise Inventories:			
Departmental Supplies.....	\$17,086.82	\$ —	\$17,086.82
Liquor Commission.....	2,784,232.14	2,784,232.14	—
Maine State Prison.....	20,233.00	—	20,233.00
	\$2,821,551.96	\$2,784,232.14	\$37,319.82

55

SCHEDULE OF OTHER ASSETS
As of June 30, 1948

	Total	General Fund	Highway Fund	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Special Revenue Funds
Working Capital Advanced to Other Funds.....	\$4,042,606.80	\$3,400,106.80	\$642,500.00	\$ —	\$ —	\$ —	\$ —
Due from Other Funds.....	125,181.10	1,077.24	75,000.00	6,586.00	42,517.86	—	—
Cash in Closed Banks.....	50,039.31	—	—	—	—	50,039.31	—
Contract with M.C.R.R. (Kennebec Bridge).....	1,319,109.16	—	—	—	—	—	1,319,109.16
Inventories—Supplies.....	337,136.99	—	—	24,373.94	312,763.05	—	—
Work in Process.....	42,820.63	—	—	—	42,820.63	—	—
Prepaid Expenses.....	28,004.74	14,354.30	178.00	11,569.29	—	—	1,903.15
Suspense Items.....	3,224.19	1,192.95	2,031.24	—	—	—	—
State-Owned Delinquent Tax Lands.....	148.58	—	—	—	—	148.58	—
	5,948,271.50	3,416,731.29	719,709.24	42,529.23	398,101.54	50,187.89	1,321,012.31
Interfund Items Eliminated.....	4,167,787.90	—	—	—	—	—	—
Net Total.....	\$1,780,483.60	—	—	—	—	—	—

BONDED DEBT—BY MATURITIES

As of June 30, 1948

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, 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.....	\$11,925,500.00	\$135,000.00	\$510,000.00	\$1,400,000.00	\$1,910,000.00	\$9,880,500.00

Note: Contingent Liability - Deer Isle-Sedgwick Bridge Bonds \$406,000.00

BONDED DEBT BY ISSUES
As of June 30, 1948

Purpose of Issue	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured or Called to June 30, 1948	Balance Unmatured June 30, 1948
Agriculture (Bangs Disease)	Feb. 1, 1943	1947-61	1%	\$225,000.00	\$90,000.00	\$135,000.00
Highways and Bridges	Sept. 1, 1913	1914-53	4	300,000.00	255,000.00	45,000.00
	July 1, 1914	1915-54	4	500,000.00	419,500.00	80,500.00
	Apr. 1, 1920	1930-54	5	2,500,000.00	1,900,000.00	600,000.00
	July 1, 1922	1943-52	4	1,250,000.00	625,000.00	625,000.00
	July 1, 1923	1941-50	4	1,600,000.00	1,120,000.00	480,000.00
	July 1, 1924	1949-58	4	1,000,000.00	—	1,000,000.00
	July 1, 1930	1936-50	4	1,500,000.00	1,200,000.00	300,000.00
	Sept. 2, 1930	1936-50	4	1,500,000.00	1,200,000.00	300,000.00
	July 1, 1931	1932-51	3½	2,000,000.00	1,600,000.00	400,000.00
	Sept. 1, 1931	1932-51	3½	2,000,000.00	1,600,000.00	400,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	400,000.00	100,000.00
	July 1, 1932	1945-54	4	2,000,000.00	600,000.00	1,400,000.00
	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	1,000,000.00	—
	Sept. 15, 1936	1941-50	2	500,000.00	500,000.00	150,000.00
	Nov. 1, 1937	1939-48	2	1,000,000.00	900,000.00	100,000.00
	Oct. 1, 1938	1940-49	2	1,000,000.00	800,000.00	200,000.00
	Aug. 1, 1939	1940-49	2	1,000,000.00	800,000.00	200,000.00
	July 1, 1940	1941-50	1 1/8	1,000,000.00	700,000.00	300,000.00
	July 1, 1941	1942-51	7/8	500,000.00	300,000.00	200,000.00
	April 1, 1942	1947-53	1	700,000.00	200,000.00	500,000.00
					\$25,850,000.00	\$15,969,500.00
Toll Bridges						
Waldo-Hancock Bridge	Mar. 1, 1946	1947-60	7/10	600,000.00	90,000.00	510,000.00
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				\$28,075,000.00	\$16,149,500.00	\$11,925,500.00

SCHEDULE OF FIXED ASSETS
(Service Departments Only)
As of June 30, 1948

	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.....	\$50,040.05	\$ —	\$ —	\$ —	\$90,577.05	\$40,537.00	\$50,040.05
Highway Garage.....	1,328,274.79	—	—	—	2,556,283.97	1,228,009.18	1,328,274.79
Liquor Commission.....	79,854.97	167,991.45	88,136.48	79,854.97	—	—	—
Prison Industries.....	14,127.30	—	—	—	49,395.73	35,268.43	14,127.30
Scientific Investigation of Blueberries.....	24,995.65	—	—	—	24,995.65	—	24,995.65
Seed Potato Board.....	43,122.65	—	—	—	43,122.65	—	43,122.65
Rock Crusher.....	33,588.72	—	—	—	34,303.40	714.68	33,588.72
Total.....	\$1,574,004.13	\$167,991.45	\$88,136.48	\$79,854.97	\$2,798,678.45	\$1,304,529.29	\$1,494,149.16

SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES
As of June 30, 1948

	Total	General Fund	Highway Fund	Special Revenue Funds	Public Service Enterprises	Working Capital Funds
Bonds Matured Not Presented.....	\$30,510.00	\$1,510.00	\$20,000.00	\$9,000.00	\$ —	\$ —
Interest Matured Not Presented.....	31,492.50	20.00	31,115.00	357.50	—	—
1948-49 Prepayments.....	77,101.79	61,312.79	—	15,789.00	—	—
Federal Withholding Tax.....	81,415.81	81,415.81	—	—	—	—
Others						
Employees Subscriptions to Government Bonds.....	11,391.12	11,391.12	—	—	—	—
Accrued Rents and Pay Rolls.....	7,996.92	—	—	—	7,914.06	82.86
Insurance Recoveries.....	1,713.07	1,713.07	—	—	—	—
Treasury Department.....	1,362.85	1,362.85	—	—	—	—
Unredeemed Pari-Mutuel Tickets.....	1,128.20	1,128.20	—	—	—	—
Property Taxes—Partial Payment.....	290.56	290.56	—	—	—	—
Miscellaneous.....	92.96	70.46	—	4.00	—	18.50
Total.....	\$244,495.78	\$160,214.86	\$51,115.00	\$25,150.50	\$7,914.06	\$101.36

	General Revenue (To Finance Appropriations)		Departmental Revenue (To Supplement Appropriations)			Total 1947-48	Total 1946-47
	General Fund	Highway Fund	General Fund	Highway Fund	Special Revenue Fund		
Taxes:							
Gasoline Tax (Less Refunds)	\$ —	\$11,382,075.15	\$18,713.29	\$ —	\$55,041.60	\$11,455,830.04	\$7,436,746.12
State Tax—Cities and Towns	4,822,516.99	—	—	—	—	4,822,516.99	4,797,252.96
Public Utilities Tax (Gross)	2,331,389.92	—	52,418.66	—	—	2,383,808.58	2,019,422.33
Cigarette and Tobacco Tax	5,433,354.08	—	—	—	—	5,433,354.08	2,305,928.81
Inheritance and Estate Taxes	1,345,863.56	—	—	—	—	1,345,863.56	1,119,128.48
Insurance Companies Tax	1,172,979.83	—	—	—	61,034.90	1,234,014.73	1,083,097.25
State Tax—Unorganized Townships	372,526.65	—	—	—	—	372,526.65	364,293.18
Corporation Tax	205,866.60	—	—	—	—	205,866.60	197,068.00
Potato Tax	—	—	—	—	195,497.35	195,497.35	193,785.04
Maine Forestry District Tax	—	—	—	—	134,201.46	134,201.46	133,534.74
Trust and Banking Companies Tax	180,985.02	—	—	—	—	180,985.02	140,066.83
Other Taxes	796.97	3,620.08	—	—	25,204.41	29,621.46	99,033.91
Total Taxes	15,866,279.62	11,385,695.23	71,131.95	—	470,979.72	27,794,086.52	19,889,357.65
Liquor (Gross)	7,281,287.57	—	1,134,981.22	—	—	8,416,268.79	8,881,757.77
Federal Grants	—	—	4,525,633.88	1,626,844.05	2,043,439.16	8,195,917.09	8,234,669.81
Other Grants and Assessments:							
Counties, Cities and Towns	179,534.63	—	483,165.69	1,246,891.42	36,100.41	1,945,692.15	1,664,066.01
Private Contributions	20,650.82	—	150,147.41	2,500.00	101,516.59	274,814.82	276,193.47
Total Other Grants and Assessments	200,185.45	—	633,313.10	1,249,391.42	137,617.00	2,220,506.97	1,940,259.48
Motor Vehicles:							
Registration	—	4,828,784.50	—	—	—	4,828,784.50	4,237,961.75
Drivers' Licenses	—	627,186.75	—	—	—	627,186.75	611,145.50
Other Motor Vehicle Fees	—	220,992.22	105.00	—	49,773.50	270,870.72	200,520.47
Total Motor Vehicles	—	5,676,963.47	105.00	—	49,773.50	5,726,841.97	5,049,627.72
Other Services and Fees	511,123.13	27,578.25	230,747.47	25,039.27	535,645.90	1,330,134.02	1,071,359.75
Rents and Concessions	6,014.65	149.00	48,775.68	2,755.51	4,084.96	61,779.80	61,201.67
Hunting and Fishing Licenses	—	—	—	—	688,183.75	688,183.75	683,881.19
Interest	46,896.07	28,563.67	—	—	709.32	76,169.06	116,294.61
Bridge Tolls	—	—	—	—	173,225.75	173,225.75	160,823.70
Other Revenues:							
Sales	41,611.25	—	300,940.24	15,081.84	41,264.42	398,897.75	336,846.35
Commissions—Pari-Mutuel Pools	206,746.16	—	11,490.63	—	—	218,236.79	241,333.77
Other Licenses	141,229.65	14,641.50	12,397.00	1,821.68	115,058.55	285,148.38	262,102.13
Fire Loss Settlements	—	—	5,874.50	—	1,075.00	6,949.50	3,443.04
Fines and Forfeitures	7,182.47	25,561.34	22.30	—	41,326.37	74,092.48	67,707.45
Others	8,921.80	792.98	487.68	—	29.47	10,231.93	29,883.47
Total Other Revenues	405,691.33	40,995.82	331,212.35	16,903.52	198,753.81	993,556.83	941,316.21
Total Revenues	\$24,317,477.82	\$17,159,945.44	\$6,975,900.65	\$2,920,933.77	\$4,302,412.87	\$55,676,670.55	\$47,030,549.56

COMPARATIVE STATEMENT OF EXPENDITURES GENERAL FUND AND HIGHWAY FUND

	1947-48	1946-47
General Fund:		
Accounts and Control, Bureau of	\$218,731.75	\$220,669.21
Adjutant General	386,262.92	225,706.69
Agriculture Department	456,259.78	464,403.05
Attorney General	86,242.41	97,350.48
Audit Department	71,436.61	60,640.53
Banks and Banking	.79,366.14	76,679.87
Bond Interest—War Bonds		5,000.00
Bond Retirement War Bonds		50,000.00
Development Commission	260,831.45	220,042.66
Education Department	5,892,132.74	5,346,661.80
Executive Department	94,134.45	96,763.98
Finance Commissioner and Budget Officer	23,854.48	20,701.26
Forestry Department	300,823.02	142,483.65
Health and Welfare	11,091,826.76	†11,185,447.75
Industrial Accident Commission	60,910.61	64,068.65
Institutional Services	4,793,968.29	3,936,463.38
Insurance Department	71,938.06	23,462.96
Labor and Industry	33,451.88	32,170.95
Legislative Department	44,468.52	383,072.24
Library, Maine State	61,849.12	60,904.35
Liquor Commission	1,134,981.22	1,111,852.18
Maine Maritime Academy	115,000.00	126,769.16
Park Commission	55,621.01	44,179.98
Personnel, Bureau of	28,001.58	19,139.74
Police, State	67,208.88	59,858.26
Public Buildings, Supt of	202,416.78	188,797.06
Public Utilities Commission	89,019.29	88,442.11
Purchases, Bureau of	47,189.86	50,584.22
Sea and Shore Fisheries	188,310.44	145,173.22
Secretary of State	43,698.24	46,928.41
Supreme Judicial and Superior Courts	217,963.03	225,180.45
Taxation, Bureau of	206,559.24	143,084.72
Treasurer of State	34,261.45	32,026.70
University of Maine	1,442,953.00	2,386,253.00
Veterans Affairs	319,083.86	39,314.95
Miscellaneous	1,414,812.10	972,361.61
Total General Fund	\$29,635,568.97	† \$28,392,639.23

†Adjusted to Comparable Basis by Elimination of Expenditures of \$1,068,940.07 for Inland Fish and Game Department, transferred to Special Revenue Funds in 1947-48.

†Includes Veteran Activities Amounting to \$339,219.72. These were transferred to Veteran Affairs in 1947-48.

	1947-48	1946-47
Highway Fund:		
Administration	\$227,415.13	\$253,068.11
Betterment of State and State Aid Highways	852,332.10	26,772.40
Bonds, Interest on	386,705.50	441,428.00
Bond Retirement	1,729,000.00	1,729,000.00
Bridge Loan Fund	1,180,854.40	471,448.28
Compensation for Injuries	52,635.41	50,905.88
Construction of State and State Aid Highways	13,488.81	22,844.91-
Federal Grade Crossings	133,996.99	94,407.54
Federal Secondary Roads	1,440,106.58	1,116,676.19
First Surface Treatment	21,800.24	11,090.60
Highway Loan Fund	2,593,501.20	1,926,199.60
Highway Planning Survey	92,808.20	62,415.75
Improved State and State Aid Highways	1,298,588.65	845,543.68
Maintenance of Bridges	456,229.54	279,157.64
Maintenance of State and State Aid Roads	5,580,628.70	4,847,301.92
Post War Surveys	16,921.37	21,914.27
Removal of Snow from Highways	2,010,140.89	1,836,824.44
Special Resolves	136,287.69	165,184.26
Unimproved Roads	473,339.21	233,695.51
State Aid Reconstruction	43,198.80	55,592.69
Secondary Reconstruction	91,349.20	204,777.01
State Police	540,415.66	498,864.41
Secretary of State—Motor Vehicle Division	295,895.81	304,227.57
Miscellaneous	222,122.21	138,056.46
Total Highway Fund	\$19,889,762.29	\$15,632,397.12

SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT
Year Ended June 30, 1948

Department	Amount
Adjutant General:	
Installing seats in Airplane	\$ 538.52
Attorney General:	
Expenses Androscoggin River Pollution Case	1,516.37
Development Commission:	
Erection of Temporary Information Bureau at Entrance to Turnpike at Kittery	3,500.00
Education Department:	
Emergency School Subsidies on Account of Fire Disaster	\$18,854.74
Additional Personnel Costs for Administration of National School Lunch Program	1,360.76
Emergency School Building Replacements in Towns of Brownfield and Newfield	25,000.00
	45,215.50
Executive:	
Expenses Fire Emergency and Information Committee	\$25,000.00
Expense of Perambulating Boundary Project between Maine and New Hampshire	3,250.46
	28,250.46
Forestry Department:	
Payment of Forest Fire Emergency Bills	\$71,173.06
Purchase of Fire Fighting Equipment	7,000.00
Replacement of Losses State Fire Equipment	31,708.00
Additional Funds for Fire Protection in Organized Towns	20,000.00
Additional Personnel for Timber Salvage Work	10,000.00
	139,881.06
Legislative:	
Additional Funds to Cover Deficit in Legislative Expenses Account	6,658.39
Park Commission:	
Additional Funds for Maintenance of Camden Hills Area	3,000.00
Public Buildings:	
Funds for Decorating State House and Blaine House—Augusta Sesqui-centennial	200.00
Public Utilities Commission:	
Funds to Employ State Fuel Director	5,000.00
Racing Commission:	
Expenses of Additional Race Meets	1,412.00
Secretary of State:	
Additional Funds for Election Division due to Increased Costs	\$5,000.00
Payment of Attorney's Services—Court Action on "Labor" Bills	795.28
	5,795.28
Trust Funds:	
Funds Necessary to Meet Legal Interest Requirements	9,202.71
Highway Department:	
Emergency Town Road Subsidy to Forest Fire Disaster Towns	12,149.85
Total	\$262,320.14

SCHEDULE OF CARRYING BALANCES

As of June 30, 1948

	Carried by Law	Reserved for Encumbrances
General Fund:		
Agriculture Department:		
Promotion of Agriculture	\$	\$488.42
Maine Building—Eastern States Exposition	760.02	
Division of Inspection		825.00
Division of Markets	3,684.10	
Division of Plant Industry		1,563.31
Soil Conservation	3,131.53	
Attorney General:		
Digest of Opinions of Law Court	954.27	
Apprenticeship Council	700.00	
Development Commission	25,326.37	
Education Department:		
Subsidies for Plans and Surveys	33,904.18	
Administration		3,490.25
Machias Normal School		1,859.55
Farmington State Teachers' College Reserve	4,561.17	
Gorham State Teachers' College Reserve	9,366.76	
Machias Normal School Reserve	5,350.63	
Madawaska Training School Reserve	1,315.32	
Presque Isle Normal School Reserve	10,248.94	
State Vocational Training Program		881.55
Vocational Rehabilitation	2,120.60	
State School Lunch Program		64.00
Executive Department:		
Blaine House	5,834.03	
Fire Emergency Information Committee	4,641.67	
Forestry Department:		
General Forestry Purposes		19,300.74
Entomology		4,429.40
Health and Welfare:		
Bureau of Health	9,395.06	
Welfare Administration	8,492.15	
Aid to the Blind	4,252.24	
Board and Care of Neglected Children		6,399.39
General Relief		18,055.61
Old Age Assistance	146,309.64	
Penobscot Indians—Ferry	4,289.25	
Historian, State	1,717.52	
Institutions, State		
Augusta State Hospital		5,814.54
Bangor State Hospital		6,960.51
Boys, School for		3,401.36
Central Maine Sanatorium		7,753.75
Deaf, Maine School for		2,572.18
Girls, School for		1,704.86
Men's Reformatory	1,383.00	1,416.68
Military and Naval Children's Home	1,455.00	
Northern Maine Sanatorium		7,901.02
Prison, Maine State	1,856.01	1,177.47
Western Maine Sanatorium	1,841.92	
Women's Reformatory		3,124.49
Labor and Industry, Department of	100.00	355.80
Legislative Department:		
Committee to Study Indian Problems	500.00	
Committee to Study Medical School	1,000.00	
Miscellaneous Resolves:		
Penobscot Indians—Vault	1,000.00	
Park Commission		28,008.63
Personnel Department		207.05
Public Buildings, Supt. of		1,355.17
Public Utilities Commission:		
Departmental Operations		2,096.95
Topographical Mapping	531.57	
Sea and Shore Fisheries:		
Departmental Operations	6,622.05	8,745.00
Construction of Lobster Rearing Station	27,039.43	
Atlantic Sea Run Salmon	1,575.69	
Secretary of State—Election Division	795.28	
Supreme Judicial and Superior Courts		22.00

	Schedule F-2 (Continued)	
	Carried by Law	Reserved for Encumbrances
Appropriations from Unappropriated Surplus:		
Maine Post War Public Works Reserve Administration	10,000.00	
Central Maine Sanatorium	15,000.00	
Pownal State School Construction	226,375.51	
Bangor State Hospital Construction	656,977.24	
Girls, School for—Heating Plant	85,000.00	
Augusta State Hospital Construction	346,703.33	
Promotion of New Industries	2,006.39	
Eradication of Bangs Disease	38,653.18	
Maine Post War Public Works Reserve Allotted Funds	23,569.18	
Total General Fund	1,736,340.23	139,974.68
Highway Fund:		
State Police		9,871.62
Others	4,527,463.72	
Special Revenue Funds	1,719,176.33	
Grand Total (Exhibit F)	\$7,982,980.28	\$149,846.30

SCHEDULE OF CASH IN CLOSED BANKS As of June 30, 1948

Name of Bank	Amount
Augusta Trust Company	\$8,594.78
Caribou National Bank	15,382.79
Casco Mercantile Trust Company	12.81
Fidelity Trust Company	255.08
First National Bank—Portland	7.15
Fort Fairfield National Bank	1,802.28
Houlton Trust Company	12,150.00
Presque Isle National Bank	330.37
State Trust Company	2,089.05
Van Buren Trust Company	9,415.00
Total	\$50,039.31
ALLOCATION BY FUNDS	
Penobscot Indian Fund	\$25,357.06
University of Maine—Land Grant Fund	18,174.42
University of Maine—Coburn Fund	2,055.78
Passamaquoddy Indian Fund	1,595.28
Pownal State School—Joseph Green Fund	1,431.64
State Military and Naval Children's Home—Administration Fund	903.76
Public Administrator's Fund	267.89
School for Girls—Godfrey Fund	213.06
Trust and Guaranty Deposits	33.27
School for the Deaf—Swett Fund	5.73
School for the Deaf—Barton Fund	1.42
	\$50,039.31

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE
For the Fiscal Year Ended June 30, 1948
(Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances Over Under	Unallotted Funds	BALANCES	
					Lapsed	Carried
Accounts and Control, Bureau of	\$226,145.00	\$218,731.75	\$7,413.25	\$11,902.00	\$19,315.25	\$ —
Adjutant General:						
Departmental Operations	167,765.29	164,990.95	2,774.34	29,725.58	32,499.92	—
Military Fund	135,685.49	140,659.98	4,974.49	4,974.49	—	—
Operating State Armories	82,824.00	80,611.99	2,212.01	2,649.43	4,861.44	—
Augusta State Airport	8,000.00	7,784.92	215.08	—	215.08	—
Agriculture Department:						
Departmental Operations	66,055.00	61,787.38	4,267.62	3,477.00	7,744.62	—
Promotion of Agriculture	40,419.63	39,036.22	1,383.41	40.00	934.99	488.42
Maine Building—Eastern States Exposition	1,825.00	1,835.84	10.84	770.86	—	760.02
Animal Industry	88,000.00	82,472.96	5,527.04	—	5,527.04	—
Eradication of Bangs Disease	86,000.00	86,000.00	—	—	—	—
Int. and Ret. of Bangs Disease Bonds	46,800.00	46,800.00	—	—	—	—
Division of Inspection	74,235.80	68,565.60	5,670.20	—	4,845.20	825.00
Division of Markets	36,909.50	36,163.81	745.69	4,000.27	1,061.86	3,684.10
Division of Plant Industry	31,750.00	28,508.99	3,241.01	1,017.20	2,694.90	1,563.31
Soil Conservation	7,600.00	5,088.98	2,511.02	620.51	—	3,131.53
Atlantic Marine Fisheries Comm.	1,300.00	1,235.00	65.00	—	65.00	—
Attorney General:						
Departmental Division	50,171.17	49,226.50	944.67	3,556.97	4,501.64	—
Digest of Opinions of Law Court	3,684.00	3,072.85	611.15	343.12	—	954.27
County Attorneys' Salaries	34,214.00	33,943.06	270.94	563.00	833.94	—
Audit Department	72,134.60	71,436.61	697.99	644.15	1,342.14	—
Apprenticeship Council	1,382.64	755.64	627.00	73.00	—	700.00
Banks and Banking Department	79,604.00	79,366.14	237.86	398.00	635.86	—
Boxing Commission	4,489.00	4,473.28	15.72	—	15.72	—
Charitable Institutions:						
Bangor Anti-Tuberculosis Association	3,000.00	2,999.13	.87	—	.87	—
Children's Aid Society	1,500.00	644.42	855.58	—	855.58	—
Good Samaritan Home	5,000.00	5,000.00	—	—	—	—
Healy Asylum	3,000.00	3,000.00	—	—	—	—
Home for Aged Women—Belfast	1,000.00	1,000.00	—	—	—	—
Maine Children's Home Society	3,000.00	2,986.50	13.50	—	13.50	—
Maine Institution for the Blind	12,000.00	8,501.25	3,498.75	—	3,498.75	—
Opportunity Farm	1,500.00	1,498.00	2.00	—	2.00	—
St. Joseph's Orphanage	3,800.00	3,800.00	—	—	—	—
St. Elizabeth's Orphan Asylum	2,500.00	2,500.00	—	—	—	—
St. Louis' Home and School for Boys	1,250.00	1,216.30	33.70	—	33.70	—
Temporary Home for Women and Children	3,800.00	—	3,800.00	200.00	4,000.00	—

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE

For the Fiscal Year Ended June 30, 1948

(Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances Over Under	Unallotted Funds	BALANCES	
					Lapsed	Carried
Charitable Institutions: (Cont.)						
York County Children's Aid Society	\$1,500.00	\$941.24	\$558.76	—	\$558.76	—
Maine Development Commission	285,857.82	260,831.45	25,026.37	\$300.00	—	\$25,326.37
Education Department:						
Subsidies to Cities and Towns						
for Plans and Surveys	32,326.00	4,975.13	27,350.87	6,553.31	—	33,904.18
for Tuition	219,084.45	219,084.45	—	—	—	—
for Teaching Positions	2,757,425.08	2,757,239.08	186.00	—	186.00	—
for School Census	505,000.00	504,991.20	8.80	—	8.80	—
for Conveyance	178,418.87	178,078.05	340.82	—	340.82	—
for Temporary Residents	1,850.00	1,698.10	151.90	150.00	301.90	—
Departmental Operations	130,117.23	120,664.69	9,452.54	102.04	6,064.33	3,490.25
Aid to Academies	120,000.00	120,000.00	—	—	—	—
Farmington State Teachers' College	235,522.62	235,522.62	—	—	—	—
Gorham State Teachers' College	203,155.42	199,919.93	3,235.49	—	3,235.49	—
Madawaska Normal School	74,438.00	72,452.64	1,985.36	749.19	875.00	1,859.55
Madawaska Training School	82,966.82	82,966.82	—	—	—	—
Presque Isle Normal School	58,101.16	57,883.54	217.62	60.61	278.23	—
Farmington State Teachers' College Reserve	4,500.00	2,682.51	1,817.49	2,743.68	—	4,561.17
Gorham State Teachers' College Reserve	12,235.00	4,860.64	7,374.36	1,992.40	—	9,366.76
Madawaska Normal School Reserve	3,500.00	387.32	3,112.68	2,237.95	—	5,350.63
Madawaska Training School Reserve	4,000.00	3,987.43	12.57	1,302.75	—	1,315.32
Presque Isle Normal School Reserve	2,600.00	2,393.50	206.50	10,042.44	—	10,248.94
Schooling Children in Unorganized Territories	141,002.24	141,002.24	—	—	—	—
Supt. of Schools Comprising School Unions	187,418.00	182,976.27	4,441.73	—	4,441.73	—
Vocational Education	88,699.17	88,608.32	90.85	—	90.85	—
State Vocational Training Program	80,526.05	65,751.83	14,774.22	—	13,892.67	881.55
Vocational Rehabilitation	130,339.50	128,714.66	1,624.84	1,879.00	1,383.24	2,120.60
State School Lunches	13,248.76	13,184.76	64.00	—	—	64.00
Special Education of Physically Handicapped Children	10,000.00	9,999.90	.10	—	.10	—
Board for Approval of Institutions Offering Special Training	950.00	632.57	317.43	50.00	367.43	—
Fire Disaster School Replacement	25,000.00	24,990.20	9.80	—	9.80	—
Industrial Education	133,336.34	133,336.34	—	—	—	—
Physical Education Subsidies	35,300.00	35,300.00	—	—	—	—
Equalization of Education Opportunities	498,719.00	496,698.00	2,021.00	.23	2,021.23	—
Secondary Education for Island Children	1,150.00	1,150.00	—	—	—	—

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE

For the Fiscal Year Ended June 30, 1948

(Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances Over Under	Unallotted Funds	BALANCES	
					Lapsed	Carried
Executive Department:						
Departmental Operations.....	\$36,016.00	\$35,593.18	\$422.82	\$1,877.00	\$2,299.82	—
Executive Council.....	10,450.00	9,071.92	1,378.08	300.00	1,678.08	—
Expense Account of Governor.....	10,000.00	10,000.00	—	—	—	—
Blaine House.....	21,519.91	15,860.56	5,659.35	235.00	60.32	\$5,834.03
Fire Emergency Information Committee.....	25,000.00	20,358.33	4,641.67	—	—	4,641.67
Misc. Payment from Contingent Account.....	3,250.46	3,250.46	—	—	—	—
Finance Comm. and Budget Office.....	18,945.00	17,549.02	1,395.98	997.00	2,392.98	—
Travel Bureau.....	7,125.00	6,305.46	819.54	375.00	1,194.54	—
Fish and Game Department:						
Search for Lost Persons.....	1,425.00	1,382.87	42.13	75.00	117.13	—
Forestry Department:						
Departmental Operations.....	11,950.78	11,839.12	111.66	6.60	118.26	—
Administration of Public Lands.....	1,000.00	819.50	180.50	—	180.50	—
State Forest Nursery.....	1,667.49	1,667.26	.23	—	.23	—
Aid to Towns—Forest Fires.....	98,125.80	97,931.43	194.37	—	194.37	—
Control of White Pine Blister Rust.....	7,055.00	6,932.97	122.03	—	122.03	—
General Forestry Purposes.....	156,816.98	142,889.69	13,927.29	6,248.37	874.92	19,300.74
Entomology.....	45,291.00	38,743.05	6,547.95	2,068.00	4,186.55	4,429.40
G. A. R. Department of Maine.....	1,200.00	1,200.00	—	—	—	—
Health and Welfare:						
Bureau of Health.....	305,315.22	296,203.05	9,112.17	3,605.88	3,322.99	9,395.06
Advisory Council on Hospitals.....	3,325.00	2,555.00	770.00	175.00	945.00	—
General Administration—Welfare.....	764,841.49	747,309.46	17,532.03	44,861.68	53,901.56	8,492.15
Aid to the Blind.....	287,465.85	280,794.50	6,671.35	24,904.50	27,323.61	4,252.24
Aid to Dependent Children.....	1,942,700.00	1,932,567.50	10,132.50	209.61	10,342.11	—
Aid to Public and Private Hospitals.....	578,000.00	578,000.00	—	—	—	—
Board and Care of Neglected Children.....	760,197.04	732,453.29	27,743.75	10.00	1,852.36	6,399.39
Burial of Soldiers, Sailors and their Widows.....	700.00	300.00	400.00	100.00	500.00	—
Education of the Blind.....	31,350.00	25,975.06	5,374.94	1,650.00	7,024.94	—
Examination and Commitment of Insane.....	475.00	65.97	409.03	25.00	434.03	—
General Relief.....	658,672.00	642,475.29	16,196.71	1,858.90	—	18,055.61
General Relief—Jefferson Camp.....	68,534.00	68,521.28	12.72	766.46	779.18	—
Old Age Assistance.....	5,580,001.83	5,509,239.02	70,762.81	140,758.59	65,211.76	146,309.64
Old Age Assistance Burials.....	61,750.00	51,861.57	9,888.43	3,250.00	13,138.43	—
Passamaquoddy Indians.....	69,548.00	68,323.22	1,224.78	3,739.00	4,963.78	—
Penobscot Indians.....	50,484.00	48,574.67	1,909.33	—	1,909.33	—
Penobscot Indians (Ferry).....	4,299.25	10.00	4,289.25	—	—	4,289.25
Rehabilitation of the Blind.....	9,208.54	9,208.54	—	—	—	—
Services for the Blind.....	6,800.00	6,766.59	33.41	—	33.41	—
Special Pensions.....	72,675.00	70,620.75	2,054.25	3,183.00	5,237.25	—

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE

For the Fiscal Year Ended June 30, 1948

(Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances <i>Over</i> Under	Unallotted Funds	BALANCES	
					Lapsed	Carried
Historian—State	\$1,717.00	—	\$1,717.00	\$.52	—	\$1,717.52
Industrial Accident Commission	61,772.00	\$60,910.61	861.39	3,252.00	\$4,113.39	—
Institutional Service:						
Departmental Operations	25,053.00	24,934.06	118.94	—	118.94	—
Emergency Tuberculosis Service	30,000.00	27,860.00	2,140.00	—	2,140.00	—
Parole Board	18,500.00	17,147.37	1,352.63	—	1,352.63	—
Institutions:						
Augusta State Hospital	955,676.75	951,447.55	4,229.20	1,585.34	—	5,814.54
Bangor State Hospital	743,110.92	741,810.59	1,300.33	5,969.82	309.64	6,960.51
Boys, School for	164,026.42	157,636.19	6,390.23	2,232.17	5,221.04	3,401.36
Central Maine Sanatorium	315,559.00	309,297.17	6,261.83	5,503.50	4,011.58	7,753.75
Deaf, Maine School for	81,247.00	78,820.87	2,426.13	150.00	3.95	2,572.18
Girls, School for	168,385.80	165,756.50	2,629.30	948.05	1,872.49	1,704.86
Men's Reformatory	128,400.22	125,543.39	2,856.83	—	57.15	2,799.68
Military and Naval Children's Home	55,894.98	54,304.87	1,590.11	12.00	147.11	1,455.00
Northern Maine Sanatorium	206,005.19	198,104.17	7,901.02	—	—	7,901.02
Pownal State School	671,854.52	671,828.49	26.03	—	26.03	—
Prison, Maine State	324,717.39	321,402.87	3,314.52	—	281.04	3,033.48
Western Maine Sanatorium	229,192.81	227,350.89	1,841.92	—	—	1,841.92
Women's Reformatory	143,813.06	139,328.54	4,484.52	7,000.00	8,360.03	3,124.49
Insurance Department:						
Departmental Operations	26,669.00	26,659.37	9.63	—	9.63	—
Fire Insurance	47,486.00	42,399.18	5,086.82	—	5,086.82	—
Fidelity Insurance	3,050.00	2,879.51	170.49	—	170.49	—
Interstate Co-operation Commission	2,500.00	1,319.37	1,180.63	—	1,180.63	—
Labor and Industry	33,955.00	33,451.88	503.12	200.00	247.32	455.80
Legislature:						
Legislative Expense	10,493.39	10,493.39	—	—	—	—
Research Committee	34,747.51	33,975.13	772.38	—	772.38	—
Committee to Study Indian Problems	500.00	—	500.00	—	—	500.00
Committee to Study Medical School	1,000.00	—	1,000.00	—	—	1,000.00
Library, Maine State	64,872.96	61,849.12	3,023.84	—	3,023.84	—
Maine Maritime Academy	115,000.00	115,000.00	—	—	—	—
Miscellaneous Resolves:						
Anson Academy	10,000.00	10,000.00	—	—	—	—
Bridgton Academy	30,000.00	30,000.00	—	—	—	—
Maine Historical Society	2,500.00	2,500.00	—	—	—	—
Portland Junior College	50,000.00	50,000.00	—	—	—	—

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE

For the Fiscal Year Ended June 30, 1948

(Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances <i>Over</i> Under	Unallotted Funds	BALANCES	
					Lapsed	Carried
Miscellaneous Resolves: (Contd.)						
George Johnson	\$53.23	\$53.23	—	—	—	—
Penobscot Indians—Vault	1,000.00	—	\$1,000.00	—	—	\$1,000.00
George P. Milne—J. B. Lewis	500.00	500.00	—	—	—	—
Carrie M. Brawn	1,426.00	1,425.56	.44	—	\$.44	—
Irving I. Bates	200.00	200.00	—	—	—	—
Knox Mem. Association	1,000.00	1,000.00	—	—	—	—
Imp. to the Approaches to the Fishway at Aroostook Falls	3,000.00	758.96	2,241.04	—	2,241.04	—
Purchase of 75 copies of Maine Prov. and Court Records	825.00	825.00	—	—	—	—
Rep. Fish Screen at Meduxnekeag Lake	500.00	500.00	—	—	—	—
E. E. Webber	82.00	81.66	.34	—	.34	—
Park Commission:						
Departmental Operations	81,567.03	55,621.01	25,946.02	\$2,112.41	49.80	28,008.63
Park Commission, Baxter State	9,150.00	8,995.99	154.01	62.89	216.90	—
Personnel, Dept. of	28,977.00	28,001.58	975.42	—	768.37	207.05
Advisory Council of Personnel	—	—	—	700.00	700.00	—
Police, State:						
Departmental Operations	59,557.00	57,416.49	2,140.51	—	2,140.51	—
Fingerprinting School Children	10,902.00	9,792.39	1,109.61	574.00	1,683.61	—
Public Buildings, Supt. of:						
Departmental Operations	203,338.64	201,865.25	1,473.39	.20	118.42	1,355.17
Staff House	780.00	551.53	228.47	—	228.47	—
Public Utilities Commission:						
Departmental Operations	86,690.00	85,050.05	1,639.95	2,614.70	2,157.70	2,096.95
Topographical Mapping	4,500.00	3,969.24	530.76	.81	—	531.57
Purchases, Bureau of:						
Departmental Operations	29,856.00	26,298.39	3,557.61	1,475.00	5,032.61	—
Central Mailing Room	12,241.00	12,211.53	29.47	645.00	674.47	—
Div. of Public Printing	9,340.00	8,679.94	660.06	589.00	1,249.06	—
Racing Commission	17,180.00	17,110.25	69.75	—	69.75	—
Sanitary Water Board	12,250.00	10,519.23	1,730.77	100.00	1,830.77	—
Sea and Shore Fisheries:						
Departmental Operations	200,328.70	187,796.13	12,532.57	7,150.68	4,316.20	15,367.05
Construction of Rearing Stations	—	—	—	27,039.43	—	27,039.43
Atlantic Sea Run Salmon	2,090.00	514.31	1,575.69	—	—	1,575.69
Secretary of State:						
Departmental Operations	18,835.00	18,708.26	126.74	—	126.74	—
Election Division	25,795.28	24,989.98	805.30	—	10.02	795.28

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE
For the Fiscal Year Ended June 30, 1948
 (Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances Over Under	Unallotted Funds	BALANCES	
					Lapsed	Carried
Supreme Judicial and Superior Courts.....	\$239,255.00	\$217,963.03	\$21,291.97	\$4,152.00	\$25,421.97	\$22.00
Bureau of Taxation:						
Departmental Operations						
Assistance to Local Assessors						
Cigarette Tax Division	206,871.22	206,559.24	311.98	8,855.00	9,166.98	—
Treasurer of State:						
Departmental Operations.....	35,298.00	34,261.45	1,036.55	1,803.00	2,839.55	—
Uniform Legislation, Comm. Expenses	500.00	492.69	7.31	—	7.31	—
University of Maine.....	892,953.00	892,953.00	—	—	—	—
Brunswick Campus.....	150,000.00	150,000.00	—	—	—	—
War Veterans Service						
Administration.....	73,978.00	57,411.79	16,566.21	4,054.00	20,620.21	—
World War Assistance.....	239,700.00	229,671.07	10,028.93	10,300.00	20,328.93	—
Support of Dependents of Soldiers and Sailors...	33,308.00	32,001.00	1,307.00	1,692.00	2,999.00	—
Contributions and Transfers:						
Employees' Retirement:						
Expense Fund.....	36,000.00	32,763.32	3,236.68	—	3,236.68	—
Pension Fund.....	970,302.00	970,302.00	—	—	—	—
Interest on Trust Funds:						
Schools and Academies.....	390.00	390.00	—	—	—	—
Lands Reserved for Public Uses.....	30,413.96	29,570.14	843.82	—	843.82	—
Augusta State Hospital and U. of M.....	7,878.75	6,266.00	1,612.75	—	1,612.75	—
Appropriations from Unappropriated Surplus:						
Maine Post War Public Works Reserve Admin...	—	—	—	10,000.00	—	10,000.00
Central Maine Sanatorium.....	15,000.00	—	15,000.00	—	—	15,000.00
Pownal State School—Const.....	801,721.37	575,345.86	226,375.51	—	—	226,375.51
Bangor State Hospital.....	663,026.00	6,048.91	656,977.09	.15	—	656,977.24
School for Girls—Heating Plant.....	85,000.00	—	85,000.00	—	—	85,000.00
Maint. and Development of Parks.....	10,080.33	10,080.33	—	—	—	—
Augusta State Hospital—Const.....	346,703.00	—	346,703.00	.33	—	346,703.33
Promotion of New Industries.....	17,691.45	15,685.06	2,006.39	—	—	2,006.39
Agriculture—Eradication of Bangs Disease.....	71,080.00	67,789.48	3,290.52	35,362.66	—	38,653.18
Training by Normal Schools.....	915.80	915.80	—	754.20	754.20	—
Appropriations from Maine Post War Public Works Reserve:						
University of Maine.....	400,000.00	400,000.00	—	—	—	—
Water System—Passamaquoddy Indians.....	18,000.00	—	18,000.00	—	—	18,000.00
Freedom Academy.....	29,000.00	29,000.00	—	—	—	—
Construction of Barracks.....	18,000.00	12,430.82	5,569.18	—	—	5,569.18
Total General Fund.....	\$30,332,541.97	\$28,448,169.09	\$1,884,372.88	\$481,289.63	\$489,347.60	\$1,876,314.91

ALLOTMENTS AND EXPENDITURES OF FUNDS PROVIDED BY THE LEGISLATURE

For the Fiscal Year Ended June 30, 1948

(Appropriation Accounts Only)

Name	Allotments and Adjustments	Expenditures	Balances Over Under	Unallotted Funds	B A L A N C E S	
					Lapsed	Carried
Highway Department:						
General Administration.....	\$227,302.15	\$227,415.13	\$112.98	\$6,092.40	\$5,979.42	—
Betterment of State and State Aid Highways.....	1,009,686.39	852,332.10	157,354.29	—	—	\$157,354.29
Bonds, Interest on.....	387,105.50	386,705.50	400.00	42,762.50	43,162.50	—
Bonds, Retirement.....	1,729,000.00	1,729,000.00	—	—	—	—
Bridge Loan Fund.....	2,074,723.04	1,180,854.40	893,868.64	239,489.62	—	1,133,358.26
Compensation for Injuries.....	60,000.00	52,635.41	7,364.59	—	—	—
Construction and Re-Const. of State Highways.....	41,641.84	13,488.81	28,153.03	2,192.00	7,364.59	—
Federal Grade Crossings.....	210,706.04	133,996.99	76,709.05	—	—	30,345.03
Federal Secondary Roads.....	1,905,583.44	1,440,106.58	465,476.86	—	—	76,709.05
First Surface Treatment.....	54,760.67	21,800.24	32,960.43	—	—	465,476.86
Highway Loan Fund.....	3,539,378.25	2,593,501.20	945,877.05	264,635.55	—	32,960.43
Highway Planning Survey.....	101,819.47	92,808.20	9,011.27	29,623.13	—	1,210,512.60
Improved State and State Aid Highways.....	1,688,355.68	1,298,588.65	389,767.03	254,224.24	—	38,634.40
Maintenance of Bridges.....	493,050.69	456,229.54	36,821.15	535.93	—	643,991.27
Maintenance and Betterment of State and State Aid Roads.....	5,559,120.78	5,580,628.70	21,507.92	—	21,507.92	—
Post War Surveys.....	42,125.00	16,921.37	25,203.63	9,035.40	—	34,239.03
Removal of Snow from Highways.....	2,009,987.89	2,010,140.89	153.00	—	153.00	—
Special Resolves.....	307,142.75	136,287.69	170,855.06	2,825.83	42.77	173,638.12
Unimproved Roads.....	599,099.37	473,339.21	125,760.16	12,149.85	—	137,910.01
State Aid Reconstruction.....	56,938.27	43,198.80	13,739.47	780.20	—	14,519.67
Secondary Reconstruction.....	211,579.85	91,349.20	120,230.65	226.97	—	120,457.62
Contributions and Transfers to Other Funds:						
Employees' Retirement.....	122,442.00	122,442.00	—	—	—	—
General Fund.....	53,526.00	47,497.60	6,028.40	—	6,028.40	—
Special Revenue Funds.....	3,500.00	2,810.71	689.29	—	689.29	—
Other Departments:						
Gasoline Tax Division.....	32,959.00	32,476.90	482.10	—	482.10	—
Police, State—Administration.....	544,345.00	521,122.13	23,222.87	5,912.74	19,263.99	9,871.62
Construction of Barracks.....	19,293.53	19,293.53	—	—	—	—
Public Buildings:						
Maintenance Motor Vehicle Building.....	9,700.00	9,700.00	—	—	—	—
Police Headquarters.....	7,195.00	7,195.00	—	—	—	—
Secretary of State—Motor Vehicle.....	295,990.00	295,895.81	94.19	221,003.42	1,097.61	220,000.00
Total Highway Fund.....	\$23,398,057.60	\$19,889,762.29	\$3,508,295.31	\$1,091,489.78	\$62,449.75	\$4,537,335.34
Grand Total—General and Highway Funds.....	\$53,730,599.57	\$48,337,931.38	\$5,392,668.19	\$1,572,779.41	\$551,797.35	\$6,413,650.25

**QUASI-INDEPENDENT
AGENCIES**

MAINE PORT AUTHORITY
Comparative Balance Sheets
June 30, 1948 and June 30, 1947

	June 30, 1948	June 30, 1947	Increase Decrease
Assets:			
Cash	\$236,548.29	\$20,656.56	\$215,891.73
Investments	45,062.50	95,062.50	50,000.00
Accounts Receivable	5,366.40	11,695.92	6,329.52
Wharf, Structures and Buildings	1,744,968.75	1,852,685.10	107,716.35
Equipment, Furniture and Fixtures	6,098.06	2,101.56	3,996.50
Unexpired Insurance	4,690.24	3,582.77	1,107.47
Total Assets	\$2,042,734.24	\$1,985,784.41	\$56,949.83
Liabilities:			
Accounts Payable	\$1,695.29	\$4,301.97	\$2,606.68
Other Accrued Liabilities	454.33	325.24	129.09
Total Liabilities	2,149.62	4,627.21	2,477.59
Reserves:			
Reserve for Depreciation	256,717.88	230,555.25	26,162.63
Fire Insurance	84,271.42	—	84,271.42
City of Portland Funds	1,198.74	—	1,198.74
Total Reserves	342,188.04	230,555.25	111,632.79
Surplus:			
Donated Surplus	1,620,260.99	1,620,260.99	—
Earned Surplus	78,135.59	130,340.96	52,205.37
Total Surplus	1,698,396.58	1,750,601.95	52,205.37
Total Liabilities, Reserves and Surplus	\$2,042,734.24	\$1,985,784.41	\$56,949.83

MAINE PORT AUTHORITY
Comparative Statement of Operations
Fiscal Years Ended June 30, 1948 and 1947

	1948	1947	Increase Decrease
Income:			
Wharfage	\$3,132.21	\$5,727.87	\$2,595.66
Handling	20,693.10	30,706.77	10,013.67
Dockage	2,082.09	6,173.54	4,091.45
Water and Electricity	1,392.68	1,802.58	409.90
Storage	1,564.57	1,639.14	74.57
Rentals	19,876.19	17,183.11	2,693.08
Total Operating Income	48,740.84	63,233.01	14,492.17
Expense:			
Personal Services	42,365.41	38,907.33	3,458.08
Operating	51,140.32	68,199.30	17,058.98
Maintenance and Repairs	7,535.78	4,087.87	3,447.91
General Office	3,626.61	4,503.41	876.80
Total Operating Expense	104,668.12	115,697.91	11,029.79
Net Loss from Operations	55,927.28	52,464.90	3,462.38
Other Income:			
U. S. Navy Grant for Restoration	—	2,710.60	2,710.60
Interest Income	1,370.08	3,768.17	2,398.09
Profit on Sale of Securities	1,193.67	3,171.80	1,978.13
Sale of Old Materials	1,526.10	—	1,526.10
Miscellaneous	—	325.40	325.40
Total Other Income	4,089.85	9,975.97	5,886.12
Other Expense:			
Navy Restoration	474.78	—	474.78
Net Loss for Year	\$52,312.21	\$42,488.93	\$9,823.28

MAINE MARITIME ACADEMY
Comparative Balance Sheets
June 30, 1948 and June 30, 1947

	June 30, 1948	June 30, 1947	Increase Decrease
Assets			
Cash	\$14,322.39	\$6,203.57	\$8,118.82
Accounts Receivable, Less Reserve	10,234.84	49,103.00	38,868.16
Inventories	20,758.21	19,597.96	1,160.25
Equipment	60,014.35	53,842.97	6,171.38
Buildings and Improvements	85,219.12	78,545.05	6,674.07
Land	11,811.82	11,514.02	297.80
Accrued Items and Prepaid Charges	3,755.49	5,102.31	1,346.82
Total Assets	\$206,116.22	\$223,908.88	\$17,792.66
Liabilities			
Accounts Payable	\$5,015.64	\$28,068.78	\$23,053.14
Notes Payable		10,000.00	10,000.00
Total Liabilities	5,015.64	38,068.78	33,053.14
Reserves			
Cadet Fund	559.97	891.05	331.08
Year Book		2,485.25	2,485.25
Total Reserves	559.97	3,376.30	2,816.33
Surplus			
Appropriated (Fixed Assets)	157,045.29	143,902.04	13,143.25
Unappropriated	43,495.32	38,561.76	4,933.56
Total Surplus	200,540.61	182,463.80	18,076.81
Total Liabilities, Reserves and Surplus	\$206,116.22	\$223,908.88	\$17,792.66

MAINE MARITIME ACADEMY
Comparative Statement of Operations
Fiscal Years Ended June 30, 1948 and 1947

	1948	1947	Increase Decrease
Revenues:			
Per Capita Payments from Federal Government	\$24,510.48	\$24,999.48	\$489.00
Cadet Subsistence	31,893.00	36,523.50	4,630.50
Cadet Service Charge	27,783.51	15,295.00	12,488.51
Income from Meals (Other Than Cadets)	138.80	724.75	585.95
Invested Funds		502.88	502.88
Miscellaneous Receipts	3,988.16	3,998.61	10.45
Massachusetts Maritime Academy		40,026.01	40,026.01
Total Revenues	88,313.95	122,070.23	33,756.28
Expenditures:			
Administrative	54,701.20	55,478.62	777.42
School	46,517.19	51,780.04	5,262.85
Mess	44,276.55	49,441.28	5,164.73
Training Ship	61,880.28	89,868.58	27,988.30
Total Expenditures	207,375.22	246,568.52	39,193.30
Excess of Expenditures over Revenues	119,061.27	124,498.29	5,437.02
Grants:			
State of Maine	115,000.00	126,769.16	11,769.16
United States Government	25,000.00	25,000.00	—
Total Grants	140,000.00	151,769.16	11,769.16
Net Increase in Surplus	\$20,938.73	\$27,270.87	\$6,332.14

**STATISTICS ON
COUNTIES, CITIES AND TOWNS**

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

December 31, 1947, as Compared With December 31, 1946

ASSETS

December 31, 1947

December 31, 1946

(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
			Cities and Towns	Road Repair and W. Lands				General	Im-pounded		Cities and Towns	Road Repair and W. Lands			
Androscoggin	\$40,246	\$25,327	—	—	\$45,000	\$14,473	\$125,046	\$72,529	—	\$40,376	—	—	\$45,000	\$7,419	\$165,324
Aroostook	80,230	207,240	\$558	\$2,871	—	2,778	293,677	65,939	—	228,614	\$1,785	\$972	—	2,747	300,057
Cumberland	14,950	20,000	—	—	—	8,737	43,687	7,859	—	30,000	—	—	—	9,938	47,797
Franklin	22,662	—	1,170	1,710	260	4,058	29,860	15,945	—	—	—	2,007	65	4,036	22,053
Hancock	75,683	—	3,319	116	5,826‡	567	85,511	75,310	—	—	—	1,429	5,600‡	2,552	84,891
Kennebec	94,895	—	385	163	—	4,043	99,486	96,061	—	—	—	117	732	3,888	100,798
Knox	23,768	8,000	—	6	—	300	32,074	27,076	—	8,000	—	2	—	563	35,641
Lincoln	19,128	49,981	13	—	—	3,117	72,239	10,084	—	69,351	172	12	—	3,117	82,736
Oxford	35,518	177,650	—	949	1,812	14,165	230,094	42,464	956	193,279	—	1,773	6,105	13,882	253,459
Penobscot	75,524	57,185	1,494	1,673	—	—	135,876	114,309	—	52,800	4,179	6,378	—	—	177,666
Piscataquis	22,722	—	1,334	2,063	—	101	26,220	34,795	—	—	895	669	—	92	36,451
Sagadahoc	25,596	—	2,219	—	—	453	28,268	35,401	—	—	—	6	—	616	36,023
Somerset	34,578	—	249	1,451	11,099	3,265	50,642	64,040	—	—	—	1,254	21,341	3,385	90,020
Waldo	23,514	26,244	4,299	—	—	50	54,107	15,911	—	30,000	5,212	—	—	49	51,172
Washington	69,359	—	851	2,831	200,199	156	273,396	53,172	—	—	4,090	4,837	198,223	156	260,478
York	81,186	86,342	677	—	—	—	168,205	124,613	—	80,542	—	—	746	—	205,901
	\$739,559	\$657,969	\$16,568	\$13,833	\$264,196	\$56,263	\$1,748,388	\$855,508	\$956	\$732,962	\$16,333	\$19,456	\$277,812	\$52,440	\$1,955,467

‡Includes contingent assets of State assumed obligations.

LIABILITIES

	Accounts Payable	Bonds Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Total Liabilities and Net Surplus	Accounts Payable	Bonds Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Total Liabilities and Net Surplus
					Appropriated	Unappropriated						Appropriated	Unappropriated	
Androscoggin.....	—	\$33,000	\$14,473	\$47,473	\$25,327	\$52,246	\$125,046	—	\$61,300	\$7,419	\$68,719	\$40,376	\$56,229	\$165,324
Aroostook.....	\$8,763	—	2,778	11,541	212,029	70,107	293,677	\$727	10,000	2,747	13,474	236,981	49,602	300,057
Cumberland.....	—	120,000	8,737	128,737	20,000	105,050	43,687	—	130,000	9,938	139,938	30,000	122,141	47,797
Franklin.....	—	—	4,058	4,058	9,483	35,285	29,860	—	—	4,036	4,036	3,401	26,418	22,053
Hancock.....	—	72,000	567	72,567	2,956	15,900	85,511	23	93,500	2,552	96,075	433	10,751	84,891
Kennebec.....	66	—	4,043	4,109	47	95,330	99,486	41	—	3,888	3,929	136	96,733	100,798
Knox.....	—	15,000	300	15,300	8,000	8,774	32,074	—	18,000	563	18,563	8,000	9,078	35,641
Lincoln.....	219	20,000†	3,275	23,494	49,981	1,236	72,239	—	2,635	3,276	5,911	69,351	7,474	82,736
Oxford.....	438	135,000	14,165	149,603	4,378	76,113	230,094	3	135,000	13,882	148,885	3,554	106,020	258,459
Penobscot.....	—	—	7,469	7,469	60,706	67,701	135,876	—	5,000	7,389	12,389	60,339	104,938	177,686
Piscataquis.....	—	21,000†	101	21,101	1,468	6,587	26,220	—	—	92	92	24	36,335	36,451
Sagadahoc.....	—	—	453	453	—	27,815	28,268	—	—	616	616	—	35,407	36,023
Somerset.....	550	—	3,265	3,815	3,522	43,305	50,642	500	—	3,385	3,885	1,121	85,014	90,020
Waldo.....	—	—	50	50	26,244	27,813	54,107	—	—	49	49	30,127	20,996	51,172
Washington.....	1,138	456,000	156	457,294	1,917	185,815	273,396	—	480,000	156	480,156	617	219,061	260,478
York.....	7,118	200,000	5,608	212,726	—	44,521	168,205	833	205,000	4,544	210,377	—	4,476	205,901
	\$18,292	\$1,072,000	\$69,498	\$1,159,790	\$398,244	\$190,354	\$1,748,388	\$2,127	\$1,140,435	\$64,532	\$1,207,094	\$470,558	\$277,815	\$1,955,467

†Notes payable.

77

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

For the 1947 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	\$28,447	\$78,862	\$80,367	\$11,378	\$14,871	\$34,673	\$13,888	\$9,507	\$18,757	\$66,526	\$9,035	\$15,765	\$29,915	\$10,596	\$27,560	\$35,171
Fees of County Officers	11,191	12,077	28,075	3,548	7,677	13,399	5,053	4,585	6,677	16,174	3,149	3,752	6,968	4,374	5,055	16,862
Miscellaneous Revenue Accts	6,785	151	17,589	203	29	5,689	992	386	701	6,309	21,029	260	574	47	154	516
Total Revenue Items.....	46,423	91,090	126,031	15,129	22,577	53,761	19,933	14,478	26,135	89,009	33,213	19,777	37,457	15,017	32,769	52,549
Tax Accounts—																
City and Town Taxes	116,832	62,449	255,046	39,548	87,304	71,372	51,844	48,048	90,407	136,609	17,135	33,341	46,134	47,312	79,417	114,740
Wild Land Taxes	—	17,781	—	3,721	4,059	31	94	97	8,529	7,526	14,629	15	11,845	—	12,958	—
Road Repair Taxes (includes State grants)	—	25,024	—	26,745	7,769	661	—	—	31,336	24,178	15,399	—	24,210	—	29,107	—
Interest on Taxes	—	433	—	—	37	—	—	—	712	2,966	58	—	154	—	266	—
Total Tax Accounts.....	116,832	105,687	255,046	70,014	99,169	72,064	51,938	48,145	130,984	171,279	47,221	33,356	82,343	47,312	121,748	114,740
Other Receipts—																
Temporary Loans	—	—	105,000	12,000	—	—	—	25,000	—	—	—	—	—	—	—	—
Sinking and Reserve Funds	—	376	—	—	—	—	—	—	3,099	—	—	—	—	—	126	—
Miscellaneous (includes transfers from Reserve and Sinking Funds)	16,300	25,882	12,459	699	2,162	1,561	266	20,900	46,843	31,261	958	170	12,394	294	1,041	8,557
Total Other Receipts.....	16,300	26,258	117,459	12,699	2,162	1,561	266	45,900	49,942	31,261	958	170	12,394	294	1,167	8,557
TOTAL RECEIPTS.....	179,555	223,035	498,536	97,842	123,908	127,386	72,137	108,523	207,061	291,549	81,392	53,303	132,194	62,623	155,684	175,846
EXPENDITURES																
Court Expenses	33,098	42,319	80,114	8,341	10,936	26,371	12,360	8,298	19,213	69,291	8,665	9,650	21,189	6,608	17,738	30,501
Apprehension and Custody of Prisoners	41,719	25,402	82,886	7,869	16,233	31,919	9,451	10,330	27,347	32,715	6,250	9,281	21,436	18,018	14,004	29,464
Salaries, Clerk Hire & Exp'ses	46,327	62,499	81,203	16,950	29,565	38,674	22,572	18,790	35,450	58,971	17,039	22,774	31,588	20,948	26,733	60,580
Buildings	24,337	17,938	46,681	4,803	7,913	10,735	8,110	3,227	5,272	47,500	4,204	14,847	45,497	3,620	10,457	8,289
Highways and Bridges	19,194	33,227	41,572	35,090	15,518	12,443	12,651	48,521	82,027	49,101	51,640	3,676	33,403	237	27,700	36,414
Debt and Interest	30,242	10,400	116,776	12,057	25,435	—	3,653	7,688	5,400	5,200	—	—	—	—	35,120	13,350
Farm Bureau	3,120	4,000	4,000	3,500	3,500	4,000	1,600	1,375	3,500	4,000	3,000	880	3,500	3,500	3,000	4,000
Medical Examiners	4,243	1,181	1,784	361	637	1,533	542	362	927	1,919	337	272	732	347	719	1,759
Law Library	1,500	1,900	180	750	1,000	1,500	1,000	525	1,000	1,000	500	500	1,500	850	900	1,250
Indexing—Register of Deeds	1,325	3,919	7,009	—	10,047	—	990	—	2,496	6,547	—	—	500	—	—	25,208
Deposits to Sinking or Reserve Funds	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous	6,733	5,959	15,531	1,406	2,733	1,377	2,517	363	25,000	30,340	1,832	1,228	2,311	862	3,125	4,500
Suppression of Liquor Traffic	—	—	13,709	—	—	—	—	—	6,374	19,844	—	—	—	—	—	3,959
TOTAL EXPENDITURES.....	\$211,838	\$208,744	\$491,445	\$91,127	\$123,537	\$128,552	\$75,446	\$99,479	\$214,006	\$326,428	\$93,467	\$63,108	\$161,656	\$55,020	\$139,496	\$219,274

87

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

ANDROSCOGGIN COUNTY

At Close of 1947 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	\$15,176,678	\$3,840,030	\$19,016,708	\$950,835	\$313,732	\$286,500	—	\$27,232	—
222	Durham	300,194	223,991	524,185	26,209	8,179	—	\$8,176	3	—
207	Greene	395,228	289,075	684,303	34,215	4,320	—	3,000	324	\$996
218	Leeds	182,196	209,112	391,308	391,308	252	—	—	187	115
2	Lewiston	30,063,544	5,520,987	35,584,531	1,779,227	1,241,725	1,236,000	—	5,725	—
35	Lisbon	2,752,529	528,882	3,281,411	164,071	33,256	—	256	—	—
140	Livernore	476,400	208,395	684,795	34,240	14,010	14,000	—	10	—
52	Livernore Falls	1,399,301	894,298	2,293,599	114,680	7,600	4,000	3,600	—	—
84	Mechanic Falls	677,390	436,950	1,114,340	55,717	12,513	12,000	—	513	—
258	Minot	275,737	113,965	389,702	19,485	4,601	—	4,500	101	—
125	Poland	818,580	374,152	1,192,732	59,637	6,575	—	6,000	575	—
127	Turner	693,167	390,685	1,083,852	54,193	10,250	—	10,000	250	—
336	Wales	224,350	59,110	283,460	14,173	2,500	—	2,500	—	—
148	Webster†	422,530	147,895	570,425	28,521	2,695	—	2,600	95	—

†1946 figures used.

AROOSTOOK COUNTY

371	Amity	\$49,002	\$33,296	\$82,298	\$4,115	\$5,979	—	—	\$1,292	\$4,687
70	Ashland	752,104	223,107	975,211	48,761	28,185	\$4,000	\$7,750	3,327	13,108
409	Bancroft	37,494	66,717	104,211	5,211	1,236	—	1,236	—	—
399	Benedicta†	80,069	17,681	97,750	4,888	100	—	—	100	—
169	Blaine	373,520	122,490	496,010	24,801	594	—	—	594	—
143	Bridgewater	566,354	145,853	712,207	35,610	30,026	27,000	—	—	3,026
16	Caribou	4,226,305	934,010	5,160,315	258,016	140,000	38,000	102,000	—	—
249	Castle Hill	267,680	94,302	361,982	18,099	6,537	4,000	—	—	2,537
354	Chapman†	129,826	43,906	173,732	8,687	7,839	—	2,500	7	5,382
369	Crystal	152,298	83,065	235,363	11,768	—	—	—	—	—
398	Dyer Brook	69,368	48,947	118,315	5,916	1,053	—	—	1,053	—
91	Eagle Lake	213,310	40,325	253,635	12,682	8,436	6,682	—	—	1,754
104	Easton	834,805	231,900	1,066,705	53,335	9,166	—	—	444	8,722
24	Fort Fairfield	4,969,987	301,820	5,271,807	263,590	75,493	70,000	—	1,864	3,629
28	Fort Kent	1,156,720	245,480	1,402,200	70,110	7,000	7,000	—	—	—
107	Frenchville	331,705	39,890	371,595	18,580	463	—	—	463	—

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

AROOSTOOK COUNTY—Continued

At Close of 1947 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.....	\$241,150	\$46,460	\$287,610	\$14,380	\$6,392	—	\$6,000	\$392	—
407	Haynesville.....	24,070	44,349	68,419	3,421	3,355	—	—	52	\$3,303
433	Hersey.....	26,213	53,446	79,744	3,987	1,267	—	—	307	960
164	Hodgdon.....	480,647	82,830	563,477	28,174	13,443	\$9,000	3,000	499	944
18	Houlton.....	4,196,112	1,141,165	5,337,277	266,864	24,099	20,000	2,776	1,323	—
130	Island Falls.....	397,860	106,646	504,506	25,225	4,200	4,000	—	—	200
94	Limestone.....	1,006,385	226,901	1,233,286	61,664	17,951	15,000	—	—	2,951
223	Linneus.....	272,710	67,105	339,815	16,991	6,766	—	4,640	276	1,850
170	Littleton.....	474,745	96,098	570,843	28,542	21,000	21,000	—	—	—
372	Ludlow.....	87,715	35,926	123,641	6,182	1,032	—	—	112	920
31	Madawaska.....	2,466,262	110,780	2,577,042	128,852	27,657	24,000	—	2,857	800
132	Mapleton.....	578,793	124,980	703,773	35,189	14,000	14,000	—	—	—
92	Mars Hill.....	1,097,030	160,270	1,257,300	62,865	7,495	6,000	—	412	1,083
284	Masardis.....	187,965	225,590	413,555	20,678	5,044	—	2,700	—	2,344
343	Merrill.....	136,029	36,043	172,062	8,603	5,000	—	5,000	—	—
114	Monticello.....	600,355	55,465	655,820	32,791	15,883	13,000	—	1,058	1,825
347	New Limerick.....	—	—	—	No figures available	—	—	—	—	—
211	New Sweden.....	322,930	50,965	373,895	18,695	6,463	—	—	—	6,463
167	Oakfield.....	215,053	104,276	319,329	15,966	8,001	3,000	—	25	4,976
434	Orient.....	27,983	72,401	100,384	5,019	4,890	—	—	—	4,890
252	Perham.....	304,455	67,945	372,400	18,620	—	—	—	—	—
224	Portage Lake.....	164,498	117,915	282,413	14,121	2,500	—	2,500	—	—
17	Presque Isle.....	5,128,560	847,565	5,976,125	298,806	42,812	35,000	7,812	—	—
93	St. Agatha.....	309,405	45,660	355,065	17,753	263	—	—	263	—
168	Sherman.....	410,225	33,895	444,120	22,206	22,104	6,000	—	—	16,104
349	Smyrna.....	94,240	109,020	203,260	10,163	750	—	—	—	750
202	Stockholm.....	147,180	52,890	200,070	10,004	3,248	—	2,979	269	—
26	Van Buren.....	1,103,310	236,035	1,339,345	66,967	37,310	30,000	—	7,310	—
377	Wade.....	96,990	74,810	171,800	8,590	10,877	—	—	10,877	—
95	Washburn.....	958,722	134,315	1,093,037	54,652	17,000	17,000	—	—	—
237	Westfield.....	274,900	181,212	456,112	22,806	2,000	2,000	—	—	—
381	Weston.....	51,759	36,423	88,182	4,409	931	—	—	—	—
141	Woodland.....	455,900	133,110	589,010	29,451	3,691	—	—	616	3,075
268	Allagash Plantation.....	23,593	300,409	324,002	16,200	1,561	—	—	1,561	—
393	Cary Plantation.....	54,326	20,394	74,720	3,736	—	—	—	—	—

AROOSTOOK COUNTY—Continued

266	Caswell Plantation				No	figures available						
337	Cyr Plantation†	\$92,365	\$58,045	\$150,410	\$7,521	—	—	—	—	—	—	—
472	E. Plantation	8,140	36,588	44,728	2,236	—	—	—	—	—	—	—
460	Garfield Plantation	18,347	29,479	47,826	2,391	—	—	—	—	—	—	—
475	Glenwood Plantation	4,457	48,749	53,206	2,660	—	—	—	—	—	—	—
271	Hamlin Plantation†	95,540	56,250	151,790	7,590	—	—	—	—	—	—	—
455	Hammond Plantation†	9,637	81,001	90,638	4,532	\$65	—	—	—	—	\$65	—
404	Macwahoc Plantation†	20,477	46,370	66,847	3,342	2,192	—	—	—	—	39	\$2,153
442	Moro Plantation†	22,430	39,179	61,609	3,080	3,089	—	—	\$1,000	—	2,089	—
491	Nashville Plantation†	5,545	65,585	71,130	3,557	—	—	—	—	—	—	—
273	New Canada Plantation	116,202	52,581	168,783	8,439	—	—	—	—	—	—	—
421	Oxbow Plantation†	51,589	42,870	94,459	4,723	—	—	—	—	—	—	—
338	Reed Plantation†	28,850	68,392	97,242	4,862	126	—	—	—	—	126	—
118	St. Francis Plantation	137,145	57,385	194,530	9,727	—	—	—	—	—	—	—
275	St. John Plantation†	40,045	108,898	148,943	7,447	—	—	—	—	—	—	—
159	Wallagrass Plantation	145,255	52,796	198,051	9,903	9	—	—	—	—	9	—
456	Westmanland Plantation	43,368	82,385	125,753	6,288	236	—	—	—	—	236	—
326	Winterville Plantation	45,498	16,602	62,100	3,105	—	—	—	—	—	—	—

CUMBERLAND COUNTY

240	Baldwin	\$168,915	\$458,706	\$627,621	\$31,381	\$9,024	—	\$9,000	\$24	—
55	Bridgton	1,367,522	535,165	1,902,687	95,134	10,752	\$2,500	4,386	—	\$3,866
14	Brunswick	6,064,767	2,193,351	8,258,118	412,906	121,444	90,000	29,500	1,944	—
53	Cape Elizabeth	3,455,090	1,037,505	4,492,595	224,630	27,720	20,000	7,720	—	—
203	Casco	236,468	251,234	487,702	24,385	9,280	—	7,000	242	2,038
117	Cumberland	1,328,556	595,594	1,924,150	96,207	12,344	2,000	10,137	207	—
59	Falmouth	2,563,690	890,065	3,453,755	172,688	37,200	10,000	26,000	1,200	—
62	Freeport	1,703,338	495,967	2,199,305	109,965	70,262	5,000	65,000	12	250
47	Gorham†	1,490,295	1,373,163	2,863,458	143,173	16,136	—	15,610	526	—
128	Gray	543,317	278,000	821,317	41,066	3,492	—	3,000	492	—
138	Harpowell	528,000	842,385	1,370,385	68,519	25,670	17,000	—	8,670	—
175	Harrison	511,280	267,085	778,365	38,918	5,040	—	5,000	—	40
257	Naples	478,092	340,802	818,894	40,945	32,874	—	32,500	37	337
72	New Gloucester	523,464	176,931	700,395	35,020	—	—	—	—	—
259	North Yarmouth	347,842	114,075	461,917	23,096	9,030	—	8,733	297	—
313	Otisfield	201,515	214,741	416,256	20,813	2,710	—	2,600	110	—
1	Portland	71,109,400	14,810,800	85,920,200	4,296,010	3,604,089	3,546,000	—	56,759	1,330
293	Pownal			No	figures available					
308	Raymond	279,345	576,030	855,375	42,769	2,211	—	—	36	2,175
61	Scarboro†	2,800,875	140,294	2,941,169	147,058	74,854	65,000	—	4,561	5,293
304	Sebago	263,060	404,835	667,895	33,395	722	—	—	722	—
8	South Portland	10,587,065	5,650,815	16,237,880	811,894	404,975	357,000	—	47,975	—
119	Standish	444,355	1,456,185	1,900,540	95,027	1,560	—	—	—	1,560
10	Westbrook	5,622,105	4,962,530	10,584,635	529,232	382,407	69,000	250,000	11,130	52,277
71	Windham	822,662	1,812,292	2,634,954	131,748	14,894	—	11,566	888	2,440
75	Yarmouth	1,250,550	295,685	1,546,235	77,312	28,356	—	27,950	406	—

†1946 figures used.

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

FRANKLIN COUNTY

At Close of 1947 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	\$100,610	\$80,420	\$181,030	\$9,052	\$1,646	—	\$1,600	\$46	—
395	Carthage	61,293	103,167	164,460	8,223	6,832	—	6,000	82	\$750
299	Chesterville	194,155	136,190	330,345	16,517	5,029	—	3,994	105	930
247	Eustis	362,510	128,745	491,255	24,563	13,712	—	—	24	13,688
40	Farmington	3,168,400	249,815	3,418,215	170,911	56,420	\$44,000	12,000	420	—
385	Industry	83,265	95,163	178,428	8,921	108	—	—	64	44
60	Jay				No figures available					
209	Kingfield	356,306	30,010	386,316	19,316	2,573	—	—	—	2,573
412	Madrid	30,752	68,551	99,303	4,965	500	—	—	—	500
229	New Sharon	265,561	77,646	343,207	17,160	6,611	—	6,225	386	—
314	New Vineyard	163,326	55,109	218,435	10,922	3,659	—	5,500	159	—
154	Phillips	493,551	75,170	568,721	28,436	3,579	—	2,000	579	1,000
120	Rangeley	1,237,998	648,999	1,886,997	94,350	24,736	16,500	7,455	781	—
179	Strong	410,675	183,234	593,909	29,695	8,006	—	8,006	—	—
403	Temple	93,120	79,990	173,110	8,656	1,227	—	—	1,227	—
344	Weld	156,355	232,700	389,055	19,453	6,779	—	6,000	779	—
51	Wilton				No figures available					
485	Coplin Plantation	10,844	67,032	77,876	3,894	3	—	—	3	—
444	Dallas Plantation	71,210	115,401	186,611	9,331	—	—	—	—	—
481	Rangeley Plantation	25,198	209,241	234,439	11,722	—	—	—	—	—
466	Sandy River Plantation	26,675	166,150	192,825	9,641	—	—	—	—	—

HANCOCK COUNTY

435	Amherst	\$32,056	\$35,080	\$67,136	\$3,357	\$1,189	—	\$1,000	—	\$189
469	Aurora	32,320	44,035	76,355	3,818	2,035	—	2,000	\$35	—
33	Bar Harbor	3,453,785	2,740,005	6,283,790	314,190	68,875	—	68,508	367	—
134	Blue Hill	577,585	522,560	1,100,145	55,007	25,393	—	23,922	217	1,254
264	Brooklin	252,865	260,025	512,890	25,645	—	—	—	—	—
217	Brooksville	205,843	137,500	343,343	17,167	445	—	—	445	—
57	Bucksport	640,090	2,621,256	3,261,346	163,067	92,425	\$70,500	18,500	335	3,090
262	Castine	313,085	316,745	629,830	31,492	12,247	—	11,000	525	722
378	Cranberry Isle	129,285	253,515	382,800	19,140	2,079	—	2,000	79	—
389	Dedham	61,609	315,449	377,058	18,853	10,504	4,000	—	5,354	1,150
139	Deer Isle	373,525	268,326	641,851	32,093	407	—	—	407	—

†1946 figures used.

HANCOCK COUNTY—Continued

415	Eastbrook	\$43,030	\$64,128	\$107,158	\$5,358	\$402	—	—	—	\$402
38	Ellsworth	2,023,249	1,325,800	3,349,049	167,452	159,944	\$14,000	\$129,761	\$16,183	—
235	Franklin	214,362	81,724	296,086	14,804	294	—	—	246	48
166	Gouldsboro	357,592	189,908	547,500	27,375	26,358	—	25,800	500	58
228	Hancock	206,600	199,935	406,535	20,327	8,228	—	7,900	328	—
330	Lamoine	126,115	96,005	222,120	11,106	20	—	—	8	12
441	Mariaville†	42,282	59,409	101,691	5,085	2,467	—	—	1,467	1,000
81	Mount Desert	1,072,820	2,989,650	4,062,470	203,124	129,381	95,000	34,303	—	78
177	Orland	200,808	189,832	390,640	19,532	2,472	—	—	2,472	—
438	Otis	20,617	67,215	87,832	4,392	1,200	—	—	1,200	—
255	Penobscot	170,392	67,095	237,487	11,874	—	—	—	—	—
242	Sedgwick	175,356	94,021	269,377	13,459	3,782	—	3,200	582	—
416	Sorrento	49,178	268,976	318,154	15,908	2,000	—	2,000	—	—
145	Southwest Harbor	959,830	584,645	1,544,475	77,224	9,013	—	9,000	13	—
116	Stonington	671,410	95,630	767,040	38,352	1,016	—	—	495	521
219	Sullivan	250,366	154,665	405,031	20,252	4,000	4,000	—	—	—
311	Surry	150,045	143,174	293,219	14,661	2,427	—	—	832	1,595
331	Swan's Island†	139,964	52,660	192,624	9,631	3,948	—	2,400	545	1,003
160	Tremont†	244,790	251,395	496,185	24,809	3,000	—	3,000	—	—
352	Trenton	109,761	95,700	205,461	10,273	177	—	—	177	—
356	Verona	56,242	44,765	101,007	5,050	2,668	—	2,500	168	—
429	Waltham	46,935	37,333	84,268	4,213	—	—	—	—	—
305	Winter Harbor	235,570	255,055	490,625	24,531	8,313	—	6,100	2,213	—
447	Long Island Plantation†	21,515	9,265	30,780	1,539	600	—	600	—	—
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	13,746,665	919,860	14,666,525	733,326	370,876	\$365,000	—	5,876	—
171	Belgrade	432,638	431,491	864,129	43,206	25,010	24,000	\$800	210	—
142	Benton	358,400	225,073	583,473	29,174	201	—	—	201	—
74	Chelsea†	171,855	84,390	256,245	12,812	1,841	—	—	1,841	—
146	China	—	—	No figures available	—	—	—	—	—	—
126	Clinton	539,439	119,655	659,094	32,955	15,500	10,000	4,000	—	\$1,500
151	Farmingdale	524,025	435,220	959,245	47,962	223	—	—	223	—
335	Fayette	132,656	112,060	244,716	12,236	227	—	—	28	199
23	Gardiner	4,064,466	760,505	4,824,971	241,249	265,498	155,000	110,000	498	—
58	Hallowell	1,450,140	589,340	2,039,480	101,974	50,000	50,000	—	—	—
239	Litchfield	282,994	179,550	462,544	23,127	112	—	—	112	—
278	Manchester	262,840	214,560	477,400	23,870	3,000	—	3,000	—	—
115	Monmouth	687,645	412,125	1,099,770	54,989	20,779	—	20,700	79	—
265	Mount Vernon	295,985	147,690	443,675	22,184	14,105	1,000	13,000	105	—

†1946 figures used.

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

KENNEBEC COUNTY—Continued

At Close of 1947 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.....	\$1,137,424	\$603,614	\$1,741,038	\$87,052	\$90,626	\$64,850	\$25,000	\$776	—
161	Pittston.....	304,140	87,645	391,785	19,589	11,862	7,000	—	4,862	—
103	Randolph.....	315,355	76,330	391,685	19,584	8,000	6,000	2,000	—	—
182	Readfield.....	341,125	125,715	466,840	23,342	6,587	5,000	—	187	\$1,400
346	Rome.....	139,195	292,130	431,325	21,566	4,135	—	4,000	135	—
181	Sidney.....	315,662	123,535	439,197	21,960	5,215	4,000	—	1,215	—
89	Vassalboro.....	713,223	492,500	1,205,723	60,286	24,317	24,000	—	317	—
387	Vienna.....	117,430	22,870	140,300	7,015	41	—	—	41	—
7	Waterville.....	13,570,340	1,690,925	15,261,265	763,063	418,708	415,500	—	3,208	—
324	Wayne.....	374,524	37,165	411,689	20,584	10,100	2,000	7,800	—	300
205	West Gardiner.....	293,375	155,385	448,760	22,438	5,213	5,000	—	213	—
250	Windsor.....	235,970	182,097	418,067	20,903	146	—	—	146	—
34	Winslow.....	984,498	2,433,803	3,418,301	170,915	10,584	5,000	5,300	284	—
68	Winthrop.....	1,805,094	574,347	2,379,441	118,972	25,715	—	25,000	715	—

KNOX COUNTY

270	Appleton.....	\$225,212	\$43,755	\$268,967	\$13,448	\$1,000	—	\$1,000	—	—
46	Camden.....	3,102,509	892,079	3,994,588	199,729	2,089	—	2,000	\$34	\$55
365	Cushing.....	103,530	101,790	205,320	10,266	2,371	—	2,000	371	—
232	Friendship.....	302,680	224,130	526,810	26,340	1,551	—	1,418	133	—
303	Hope.....	212,785	91,430	304,215	15,211	157	—	—	157	—
461	Isle-au-Haut.....	28,195	85,858	114,053	5,703	247	—	—	47	200
328	North Haven.....	179,726	571,540	751,266	37,563	11,421	\$11,000	—	321	100
282	Owl's Head.....	174,210	215,895	390,105	19,505	26	—	—	—	26
13	Rockland.....	7,093,390	1,684,220	8,777,610	438,881	452,969	260,700	119,500*	72,769	—
110	Rockport.....	723,582	637,137	1,360,719	68,036	11,844	7,000	2,000	706	2,138
108	Saint George.....	438,430	289,567	727,997	36,400	—	—	—	—	—
300	South Thomaston.....	161,668	97,155	258,823	12,941	296	—	—	296	—
67	Thomaston.....	1,532,385	218,845	1,751,230	87,562	17,554	1,000	15,500	1,054	—
157	Union.....	492,235	93,110	585,345	29,267	3,549	—	—	548	3,001
102	Vinalhaven.....	468,764	302,749	771,513	38,576	1,141	—	—	1,141	—
121	Warren.....	746,100	114,485	860,585	43,029	25,265	—	24,357	243	665
253	Washington.....	217,195	78,595	295,790	14,790	318	—	—	201	117
451	Matinicus Isle Plantation.....	37,441	7,480	44,921	2,246	—	—	—	—	—

*Includes Temporary Loans of \$110,000.

†1946 figures used.

LINCOLN COUNTY

(Cents omitted)

374	Alna†	\$116,498	\$79,699	\$196,197	\$9,810	\$2,176	—	\$2,000	\$176	—
129	Boothbay	584,423	593,370	1,177,793	58,890	36,482	\$6,000	30,200	282	—
78	Boothbay Harbor	—	—	No figures available	—	—	—	—	—	—
360	Bremen	102,725	154,875	257,600	12,880	96	—	—	96	—
131	Bristol	531,298	444,906	976,204	48,810	18,142	—	18,009	133	—
210	Damariscotta	683,566	141,500	825,066	41,253	15,502	15,500	—	2	—
274	Dresden	206,915	81,990	288,905	14,445	10,289	—	10,100	189	—
348	Edgecomb	171,188	129,420	300,608	15,030	157	—	—	157	—
192	Jefferson	348,227	149,924	498,151	24,908	925	—	—	767	\$158
180	Newcastle	475,621	265,279	740,900	37,045	5,200	—	5,200	—	—
261	Nobleboro	221,804	107,860	329,664	16,483	4,424	—	4,000	242	182
289	South Bristol	302,279	435,090	737,369	36,868	—	—	—	—	—
351	Southport†	261,550	875,050	1,136,600	56,830	11,064	—	11,000	64	—
69	Waldoboro	1,040,020	190,405	1,230,425	61,521	14,166	14,000	—	166	—
452	Westport†	83,655	78,720	162,375	8,119	3,513	—	3,450	63	—
187	Whitefield	379,115	102,375	481,490	24,075	174	—	—	174	—
149	Wiscasset	899,080	531,552	1,430,632	71,532	124	—	—	124	—
450	Monhegan Plantation†	79,202	86,339	165,541	8,277	4,008	—	4,000	8	—
397	Somerville Plantation	39,538	24,235	63,773	3,189	1,025	—	—	1,025	—

OXFORD COUNTY

230	Andover	\$375,861	\$116,998	\$492,859	\$24,643	\$8,873	—	\$8,600	\$233	\$40
82	Bethel†	1,156,625	207,970	1,364,595	68,230	214	—	—	214	—
236	Brownfield	290,936	67,286	358,222	17,911	3,917	—	2,000	—	1,917
199	Buckfield	469,520	51,750	521,270	26,064	5,739	\$3,000	—	635	2,104
443	Byron†	12,235	129,460	141,695	7,085	369	—	—	8	361
248	Canton	269,350	99,845	369,195	18,460	5,182	—	5,000	182	—
301	Denmark	237,960	186,055	424,015	21,201	995	—	—	48	947
96	Dixfield	926,032	144,387	1,070,419	53,521	21,671	—	19,000	228	2,442
99	Fryeburg	750,023	305,881	1,055,904	52,795	20,679	—	19,500	294	885
423	Gilead	59,376	139,740	199,116	9,956	3,219	—	2,600	31	588
295	Greenwood	223,370	116,350	339,720	16,986	7,064	—	7,000	64	—
420	Hanover	80,080	40,780	120,860	6,043	200	—	—	—	200
339	Hartford	186,960	103,035	289,995	14,500	4,724	—	3,500	224	1,000
256	Hebron	229,052	68,075	297,127	14,856	10,690	—	10,690	—	—
221	Hiram	274,826	202,745	477,571	23,879	3,847	—	2,600	1,247	—
267	Lovell	476,369	707,434	1,183,803	59,190	5,845	—	5,700	145	—
32	Mexico	1,071,864	309,660	1,381,524	69,076	36,000	36,000	—	—	—
426	Newry	51,711	193,474	245,185	12,259	841	—	—	—	841
45	Norway	1,786,398	401,390	2,187,788	109,389	75,000	45,000	30,000	—	—
137	Oxford	412,880	133,860	546,740	27,337	1,717	—	1,500	217	—
36	Paris	2,396,055	397,915	2,793,970	139,699	766	—	—	766	—
186	Peru	316,742	601,962	918,704	45,935	610	—	—	37	573
201	Porter	236,116	66,778	302,894	15,145	5,689	—	4,795	894	—

†1946 figures used.

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

OXFORD COUNTY—Continued

At Close of 1947 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	\$53,405	\$123,515	\$176,920	\$8,846	\$3,000	—	\$3,000	—	—
12	Rumford	3,815,565	2,881,095	6,696,660	334,833	193,610	\$184,000	7,255	—	\$2,355
405	Stoneham	91,490	77,835	169,325	8,466	4,962	—	4,889	\$73	—
431	Stow	47,955	92,534	140,489	7,024	415	—	—	415	—
298	Sumner	187,277	106,350	293,627	14,681	8,067	—	5,567	—	2,500
408	Sweden †	36,758	122,692	159,450	7,973	226	—	—	44	182
422	Upton	22,540	105,166	127,706	6,385	800	—	800	—	—
213	Waterford	322,983	334,216	657,199	32,860	481	—	—	481	—
197	Woodstock	348,980	244,985	593,965	29,698	12,894	—	12,600	294	—
464	Lincoln Plantation	22,245	581,037	603,282	30,164	2,148	—	2,100	48	—
468	Magalloway Plt.	10,728	217,392	228,120	11,406	1,414	—	1,400	14	—

PENOBSCOT COUNTY

394	Alton	\$38,065	\$31,146	\$69,211	\$3,461	\$1,136	—	\$500	\$68	\$568
3	Bangor	26,315,071	4,311,511	30,626,582	1,531,329	653,641	\$597,000	28,500	28,141	—
238	Bradford	271,713	18,312	290,025	14,501	5,984	—	500	3,727	1,757
245	Bradley	98,343	137,475	235,818	11,791	1,163	—	—	340	823
21	Brewer	5,361,620	1,285,580	6,647,200	332,360	303,114	286,000	—	17,114	—
375	Burlington	68,307	107,056	175,363	8,768	500	—	—	—	500
204	Carmel	300,017	56,435	356,452	17,823	11,226	5,000	6,000	226	—
226	Charleston	315,495	38,965	354,460	17,723	7,984	6,000	—	—	1,984
402	Chester	26,487	45,616	72,103	3,605	1,454	—	—	71	1,383
424	Clifton	26,166	50,771	76,937	3,847	765	—	—	15	750
112	Corinna	759,029	201,423	960,452	48,023	17,536	—	12,576	723	4,237
188	Corinth	406,641	62,445	469,086	23,454	2,436	—	2,300	136	—
41	Dexter	2,356,230	226,430	2,582,660	129,133	36,960	5,000	31,384	576	—
292	Dixmont	155,730	43,645	199,375	9,969	5	—	—	5	—
101	East Millinocket	301,725	1,383,975	1,685,700	84,285	16,679	12,000	4,500	179	—
294	Eddington	187,387	99,543	286,930	14,346	286	—	—	286	—
492	Edinburg	5,617	46,047	51,664	2,583	306	—	—	2,227	920
183	Enfield	153,805	336,580	490,385	24,519	9,147	6,000	—	1,082	949
327	Etna	92,102	36,365	128,465	6,418	2,030	—	—	1,082	949
231	Exeter	256,875	41,285	298,160	14,908	3,358	—	—	753	2,600
281	Garland	170,220	79,152	249,372	12,469	13,229	—	11,500	195	1,534
309	Glenburn	117,225	75,160	192,385	9,619	9,144	—	4,500	1,622	3,021

†1946 figures used.

PENOBSCOT COUNTY—Continued

334	Greenbush	\$50,135	\$37,300	\$87,435	\$4,372	\$1,037	—	—	—	\$1,037
453	Greenfield	16,644	57,920	74,564	3,728	2,011	—	—	—	2,011
64	Hampden	900,409	243,946	1,144,355	57,218	2,635	\$2,000	—	—	100
156	Herron	317,140	230,380	547,520	27,376	1,033	—	—	—	1,033
254	Holden	167,440	78,660	246,100	12,305	598	—	—	—	328
153	Howland	203,250	797,855	1,001,105	50,055	2,915	—	—	—	994
363	Hudson	97,444	37,286	134,730	6,737	1,950	—	—	—	1,950
358	Kenduskeag	174,268	27,295	201,563	7,579	4,898	—	\$3,750	—	868
307	Lagrange	174,605	65,934	240,539	12,027	4,844	—	—	2,500	434
280	Lee	179,196	27,373	206,569	10,328	3,100	—	—	3,100	1,910
263	Levant	173,531	21,085	194,616	9,731	3,750	—	—	2,000	338
44	Lincoln	928,645	1,082,324	2,010,969	100,548	7,347	7,000	—	—	341
427	Lowell	21,675	59,383	81,058	4,053	1,497	—	—	—	6
212	Mattawamkeag	136,360	528,057	664,417	33,221	13,933	2,000	—	—	247
479	Maxfield	8,809	23,931	32,740	1,637	13	—	—	—	542
279	Medway	58,200	290,906	349,106	17,455	13,074	—	—	—	13
144	Milford	212,195	450,080	662,275	33,114	23,453	16,000	4,221	—	988
22	Millinocket	3,593,825	1,177,640	4,771,465	238,573	10,000	10,000	—	—	12,086
287	Newburg	176,098	22,800	198,898	9,945	6,500	—	6,500	—	82
30	Newport	920,460	416,785	1,337,245	66,862	39,266	4,000	32,000	—	3,150
19	Old Town	3,281,677	2,133,286	5,414,963	270,748	159,235	149,000	—	10,235	—
42	Orono	1,270,602	430,887	1,701,489	85,074	36,264	28,000	4,000	—	866
111	Orrington	444,420	161,260	605,680	30,284	307	—	—	—	2,400
396	Passadumkeag	57,893	27,600	85,493	4,275	982	—	—	—	—
109	Patten	547,085	118,855	665,940	33,297	21,226	16,000	—	—	307
325	Plymouth	150,229	25,310	175,539	8,777	6,856	—	3,500	—	6
376	Prentiss	36,588	48,129	84,687	4,234	1,984	—	—	—	976
333	Springfield	79,034	42,660	121,694	6,085	4,381	—	2,500	—	5,226
350	Stetson	127,444	32,125	159,569	7,978	5,436	—	1,000	—	3,356
285	Veazie	154,832	504,505	659,337	32,967	389	—	—	—	1,984
288	Winn	75,955	79,289	155,244	7,762	3,812	—	—	—	1,881
440	Woodville	18,655	216,377	235,032	11,752	5,333	—	—	—	2,977
462	Drew Plantation	18,308	50,445	68,753	3,438	68	—	—	—	389
484	Grand Falls Plantation	4,981	51,390	56,371	2,819	141	—	—	—	2,977
477	Lakeville Plantation	28,054	103,582	131,636	6,582	6	—	—	—	835
414	Mount Chase Plantation	41,576	55,622	97,198	4,860	—	—	—	—	389
470	Seboeis Plantation	10,920	129,035	139,955	6,998	39	—	—	—	2,977
244	Stacyville Plantation	164,295	80,235	244,530	12,227	—	—	—	—	3,200
465	Webster Plantation	12,198	45,092	57,290	2,865	186	—	—	—	—
386	Carroll Plantation	37,182	43,308	80,490	4,024	1,275	—	—	—	186
										95
										1,180

‡1946 figures used.

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

PISCATAQUIS COUNTY

At Close of 1947 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.....	\$107,889	\$62,174	\$170,063	\$8,503	\$3,904	—	—	\$1,012	\$2,892
383	Atkinson.....	121,535	74,805	196,340	9,817	3,500	\$1,000	\$2,500	—	—
448	Blanchard†.....	23,668	87,901	111,569	5,578	911	—	—	42	869
488	Bowerbank.....	9,130	143,540	152,670	7,634	—	—	—	—	—
90	Brownville.....	707,387	270,935	978,322	48,916	19,009	16,000	—	870	2,139
37	Dover-Foxcroft.....	2,310,293	573,765	2,884,058	144,203	22,781	20,000	—	179	2,602
86	Greenville.....	640,948	352,047	992,995	49,650	3,026	—	3,000	1	25
97	Guilford.....	816,810	176,117	992,927	49,646	828	—	—	547	281
56	Milo.....	971,200	806,126	1,777,326	88,866	27,043	25,000	—	2,043	—
184	Monson.....	263,059	124,715	387,774	19,389	11,110	—	3,925	—	7,185
291	Parkman.....	184,210	82,030	266,240	13,312	717	—	—	180	537
152	Sangerville.....	327,992	221,680	549,672	27,484	16,314	10,000	5,000	436	878
364	Sebec.....	136,560	126,070	262,630	13,132	3,148	—	3,000	148	—
406	Shirley†.....	34,153	92,845	126,998	6,350	85	—	—	85	—
401	Wellington.....	58,614	52,955	111,569	5,578	3,082	—	3,000	82	—
417	Willimantic.....	39,878	92,513	132,391	6,620	124	—	—	124	—
476	Barnard Plantation.....	5,451	84,187	89,638	4,482	—	—	—	—	—
458	Elliottsville Plantation†.....	164,082	164,496	328,578	8,929	39	—	—	39	—
480	Kingsbury Plantation.....	7,052	97,467	104,519	5,226	165	—	—	165	—
478	Lakeview Plantation.....	1,275	138,764	140,039	7,002	—	—	—	—	—

SAGADAHOC COUNTY

425	Arrowsic.....	\$69,342	\$28,527	\$97,869	\$4,893	\$1,002	—	\$1,000	\$2	—
11	Bath.....	9,038,994	1,143,456	10,182,450	509,123	368,627	\$280,000	75,000	10,996	\$2,631
321	Bowdoin†.....	179,585	72,515	252,100	12,605	—	—	—	—	—
196	Bowdoinham.....	386,553	87,840	474,393	23,720	14,386	8,900	3,000	87	2,399
345	Georgetown†.....	129,500	291,570	421,070	21,054	9,423	9,000	—	422	1
176	Phippsburg†.....	270,847	503,160	774,007	38,700	5,000	—	5,000	—	—
79	Richmond.....	854,562	228,042	1,082,604	54,130	46,923	20,000	15,500	11,423	—
73	Topsham.....	1,311,598	378,615	1,690,213	84,511	6,998	—	1,600	220	5,178
368	West Bath.....	203,688	216,663	420,351	21,018	16	—	—	16	—
158	Woolwich†.....	403,604	177,966	581,570	29,079	261	—	—	261	—

†1946 figures used.

SOMERSET COUNTY

77	Anson	\$592,195	\$386,235	\$978,430	\$48,922	\$5,000	\$1,000	—	\$4,000	—
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	276,595	50,885	327,480	16,374	1,614	—	1,500	114	—
277	Cornville	264,135	59,085	323,220	16,161	9,452	2,000	7,400	52	—
323	Detroit	124,495	83,170	207,665	10,383	116	—	—	116	—
382	Embsden	58,728	309,314	368,042	18,402	5,600	—	5,600	—	—
29	Fairfield	1,664,722	1,497,088	3,161,810	158,090	52,593	40,000	11,500	1,093	—
220	Harmony	327,380	86,425	413,805	20,690	20,065	18,000	—	398	1,667
147	Hartland	548,181	239,716	787,897	39,395	9,115	8,000	—	86	1,028
39	Madison	2,723,600	964,780	3,688,380	184,419	11,680	—	11,240	440	—
361	Mercer	104,130	50,195	154,325	7,716	148	—	—	87	61
332	Moscow	100,162	2,699,917	2,800,079	140,004	—	—	—	—	—
227	New Portland	241,815	56,760	298,575	14,929	5,776	—	5,238	200	338
113	Norridgewock	624,585	119,329	743,914	37,196	36,580	15,000	17,900	123	3,557
194	Palmyra	328,285	81,975	410,260	20,513	13,777	1,000	11,200	307	1,270
49	Pittsfield	1,547,325	619,320	2,166,645	108,332	40,068	36,000	4,068	—	—
379	Ripley	130,400	30,670	161,070	8,054	7,764	—	6,000	73	1,691
189	St. Albans	304,947	70,370	375,317	18,766	9,943	—	7,500	1,315	1,628
20	Skowhegan	3,358,985	2,071,785	5,430,770	275,538	24,444	8,000	15,000	1,440	—
367	Smithfield	141,307	158,125	299,432	14,972	—	—	—	—	—
225	Solon	303,368	424,220	727,588	36,379	10,000	—	10,000	—	—
341	Starks	150,915	68,315	219,230	10,962	9,986	—	8,500	128	1,358
418	Brighton Plantation	21,690	72,803	94,493	4,725	—	—	—	—	—
439	Caratunk Plantation	38,146	163,151	201,297	10,065	4,900	—	4,900	—	—
473	Dead River Plantation	12,436	130,096	142,532	7,127	2	—	—	2	—
489	Dennistown Plantation	6,015	170,911	176,926	8,846	76	—	—	76	—
436	Flagstaff Plantation	20,330	115,720	136,050	6,803	127	—	—	127	—
486	Highland Plantation	3,037	47,331	50,368	2,518	—	—	—	—	—
165	Jackman Plantation	311,105	125,817	436,922	21,846	7,388	7,000	—	383	—
411	Moose River Plantation	41,025	133,514	174,539	8,727	79	—	—	79	—
463	Pleasant Ridge Plantation	27,950	2,957,875	2,985,825	149,291	110	—	—	110	—
445	The Forks Plantation	15,890	141,660	157,550	7,878	65	—	—	65	—
449	West Forks Plantation	35,842	162,125	197,967	9,898	45	—	—	45	—

11946 figures used.

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

WALDO COUNTY

At Close of 1947 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	\$3,201,820	\$525,910	\$3,727,730	\$186,350	\$431,971	\$319,000	\$2,557	\$10,414	—
413	Belmont	82,897	30,754	113,651	5,683	—	—	—	—	—
233	Brooks†	241,627	81,193	322,820	16,141	9,452	9,000	—	452	—
269	Burnham	172,850	148,475	321,325	16,066	16,290	13,000	3,000	236	\$54
296	Frankfort	172,703	42,315	215,018	10,751	3,120	3,000	—	120	—
312	Freedom	148,115	30,755	178,870	8,943	6,724	—	6,000	724	—
241	Islesboro	—	—	—	—	—	—	—	—	—
388	Jackson	97,010	27,572	124,582	6,229	911	—	—	235	676
320	Knox	138,169	30,264	168,433	8,422	2	—	—	2	—
310	Liberty	169,825	63,870	233,695	11,685	1,076	—	—	326	750
200	Lincolnton	319,805	192,515	512,320	25,616	268	—	—	190	73
260	Monroe	199,398	47,582	246,980	12,349	4,103	—	3,750	353	—
283	Montville	125,240	52,585	177,825	8,891	6	—	—	6	—
380	Morrill	158,631	23,295	181,926	9,096	146	—	—	146	—
315	Northport	221,740	347,675	569,415	28,471	26,087	—	26,000	87	—
302	Palermo	158,921	62,090	221,011	11,051	5,066	—	5,000	66	—
340	Prospect†	108,962	69,714	178,676	8,934	106	—	—	106	—
297	Searsmont	233,668	81,702	315,370	15,769	2,607	—	2,600	7	—
135	Searsport	439,965	575,597	1,015,562	50,778	4,234	—	4,000	159	75
198	Stockton Springs	213,664	212,936	426,600	21,330	801	600	—	137	64
362	Swanville†	97,906	80,216	178,122	8,906	44	—	—	44	—
318	Thorndike	188,340	33,905	222,245	11,112	160	—	—	160	—
290	Troy	218,065	45,515	263,580	13,179	2,142	—	—	59	2,083
193	Unity	413,257	117,870	531,127	26,556	2,612	—	—	2,588	24
373	Waldo	126,702	45,615	172,317	8,616	1,909	—	1,100	809	—
106	Winterport	544,427	126,822	671,249	33,562	3,000	—	3,000	—	—

†1946 figures used.

WASHINGTON COUNTY

216	Addison†	\$145,530	\$55,746	\$201,276	\$10,064	\$5,000	—	\$5,000	—	—
390	Alexander	75,753	41,446	117,199	5,860	4,185	—	2,000	\$275	\$1,910
83	Baileyville	238,310	2,103,695	2,342,005	117,100	178	—	—	178	—
306	Beals†	103,809	8,290	112,099	5,605	1,500	—	1,500	—	—
493	Beddington†	2,942	38,951	41,893	2,095	1,160	—	—	—	1,160
30	Calais	2,095,485	529,155	2,624,640	131,232	175,200	\$100,000	75,000	—	200
467	Centerville	6,565	96,570	103,105	5,155	2,031	—	—	2,031	—
391	Charlotte†	79,492	35,580	115,072	5,754	2,450	—	1,450	—	1,000
172	Cherryfield	257,889	70,959	328,848	16,442	7,517	—	5,000	2,517	—
353	Columbia	84,236	59,603	143,839	7,192	1,319	—	—	97	1,222
286	Columbia Falls	150,233	37,436	187,669	9,383	1,366	—	—	266	1,100
419	Cooper†	41,240	28,294	69,534	3,477	31	—	—	—	31
437	Crawford	32,100	45,995	78,095	3,905	920	—	—	3	917
316	Cutler	94,904	52,268	147,172	7,359	1,400	—	—	—	1,400
133	Danforth	250,835	99,875	350,710	17,536	736	—	—	736	—
483	Deblois†	6,863	41,381	48,244	2,412	748	—	—	298	450
342	Dennysville†	60,966	24,783	85,749	4,287	2,131	—	1,000	—	1,131
155	East Machias	195,907	164,230	360,137	18,007	5,000	—	5,000	—	—
48	Eastport	762,205	345,650	1,107,855	55,393	32,540	30,000	—	2,540	—
195	Harrington	164,801	55,461	220,262	11,013	3,834	—	—	434	3,400
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	954,560	227,210	1,181,770	59,089	2,804	—	—	1,398	1,406
87	Machias	608,199	216,896	825,095	41,255	12,062	—	11,195	273	594
215	Machiasport	176,020	53,576	229,596	11,480	—	—	—	—	—
423	Marshfield	37,205	31,597	68,802	3,440	1,316	—	1,000	316	—
457	Meddybemps	37,153	3,445	40,598	2,030	102	—	100	2	—
136	Milbridge	384,914	68,874	453,788	22,689	7,751	5,000	2,400	351	—
482	Northfield†	13,012	91,995	105,007	5,250	—	—	—	—	—
174	Pembroke	227,340	97,310	324,650	16,233	907	—	—	843	64
246	Perry	168,727	62,595	231,322	11,566	1,400	—	—	1,400	—
178	Princeton	180,520	96,807	277,327	13,866	3,000	3,000	—	—	—
272	Robbinston	133,539	78,145	211,684	10,584	490	—	—	490	—
446	Roque Bluffs†	23,311	24,813	48,124	2,406	256	—	—	256	—
251	Steuben†	153,240	95,505	248,745	12,437	4,001	2,000	2,000	1	—
487	Talmadge	7,596	56,505	64,101	3,205	—	—	—	—	—
276	Vanceboro	187,939	62,278	250,217	12,511	4,402	—	1,500	—	2,902
432	Waite	13,218	64,602	77,820	3,891	548	—	—	—	548
430	Wesley†	24,587	48,026	72,613	3,631	164	—	—	164	—
366	Whiting	105,023	69,915	175,538	8,777	—	—	—	—	—
400	Whitneyville	29,738	147,817	177,555	8,878	123	—	—	123	—
471	Codyville Plantation	4,941	55,380	60,321	3,016	263	—	—	263	—
410	Grand Lake Stream Pit	54,965	107,626	162,591	8,130	1,400	1,100	—	300	—
459	No. 14 Plantation	11,104	74,658	85,762	4,288	27	—	—	27	—
454	No. 21 Plantation	9,340	75,481	84,821	4,241	—	—	—	—	—

†1946 figures used.

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

YORK COUNTY

At Close of 1947 Fiscal Year

(Cents omitted)

Ref. No.	Municipality	VALUATION			5% Legal Debt Limit	DEBT AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
355	Acton†	\$126,121	\$357,355	\$483,476	\$24,174	\$8,068	—	\$8,000	\$68	—
173	Alfred	376,459	121,054	497,513	24,876	336	—	—	336	—
85	Berwick	779,245	371,020	1,150,265	57,513	55,115	—	52,000	—	\$3,115
5	Biddeford	9,949,762	5,484,170	15,433,932	771,696	420,809	\$265,000	—	155,809	—
100	Buxton	755,115	1,007,200	1,762,315	88,116	4,674	2,000	—	337	2,337
214	Cornish	274,660	74,190	348,850	17,442	5,539	—	5,500	39	—
329	Dayton	213,153	83,061	296,214	14,811	6,130	—	6,000	130	—
88	Eliot	1,363,533	391,446	1,754,979	87,749	39,100	24,000	15,100	—	—
162	Hollis	289,394	761,409	1,050,803	52,540	8,782	3,000	5,550	172	60
43	Kennebunk	2,396,193	789,755	3,185,948	159,297	36,000	36,000	—	—	—
124	Kennebunkport	841,334	1,115,055	1,956,389	97,819	16,187	16,000	—	187	—
27	Kittery	2,302,685	276,635	2,579,320	128,966	12,000	8,000	4,000	—	—
123	Lebanon	503,850	292,225	796,075	39,804	12,907	—	12,907	—	—
163	Limerick†	194,932	332,475	527,407	26,370	7,457	7,000	—	457	—
208	Limington	208,207	225,052	433,259	21,663	—	—	—	—	—
359	Lyman	168,910	174,328	343,238	17,162	6,967	—	5,692	1,275	—
319	Newfield	195,841	175,474	371,315	18,566	13	—	—	13	—
122	North Berwick	761,358	151,524	912,882	45,644	9,940	—	9,450	490	—
206	North Kennebunkport	255,175	73,681	328,856	16,443	4,158	—	2,700	1,452	6
65	Old Orchard Beach	2,779,500	2,209,048	4,988,548	249,427	198,189	171,000	23,350	3,839	—
191	Parsonsfield	349,073	117,825	466,898	23,345	13,500	—	13,500	—	—
15	Saco	4,095,968	2,993,635	7,089,603	354,480	309,583	226,000	50,000	33,583	—
9	Sanford	11,169,728	776,470	11,946,198	597,310	64,000	—	—	—	—
392	Shapleigh†	143,749	248,034	391,783	19,589	9,868	—	9,666	2	200
66	South Berwick	1,060,849	120,233	1,181,082	59,054	18,500	8,000	10,500	—	—
190	Waterboro	357,514	300,030	657,544	32,877	10,440	7,000	2,500	940	—
76	Wells	—	—	No figures available	—	—	—	—	—	—
50	York	2,290,860	1,845,215	4,136,075	206,804	21,050	2,500	18,500	50	—

†1946 figures used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		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	\$54.80	\$4,776,920	\$53.69	\$11.18	\$64.87	\$205,123	\$2.79	\$3,427,094	\$16.54
2	Lewiston	Androscoggin	38,598	44.00	1,597,738	34.97	6.42	41.39	166,848	4.32	747,971	19.33
3	Bangor	Penobscot	29,822	55.40	1,721,622	49.60	8.13	57.73	70,618	2.37	449,960	15.09
4	Auburn	Androscoggin	19,817	50.00	969,432	39.04	9.88	48.92	28,110	1.42	143,045	7.22
5	Biddeford	York	19,790	39.00	619,159	20.17	11.12	31.29	224,474	11.34	70,550	3.56
6	Augusta	Kennebec	19,360	55.00	826,030	39.99	2.68	42.67	115,527	5.97	241,602	12.43
7	Waterville	Kennebec	16,688	45.00	701,655	37.39	4.66	42.05	125,493	7.52	207,459	12.43
8	South Portland	Cumberland	15,781	55.00	910,891	37.63	20.09	57.72	101,812	6.45	297,493	18.85
9	Sanford	York	14,886	58.00	725,440	45.56	3.17	48.73	20,789	1.40	112,391	7.55
10	Westbrook	Cumberland	11,087	49.00	527,859	25.29	22.32	47.61	23,291	2.10	354,364	31.96
11	Bath	Sagadahoc	10,235	51.00	530,369	46.00	5.82	51.82	73,521	7.18	43,815	4.28
12	Rumford	Oxford	10,230	70.00	476,170	26.52	20.03	46.55	18,782	1.84	40,552	3.96
13	Rockland	Knox	8,899	52.00	464,461	42.18	10.01	52.19	434,938 [†]	48.87	8,869	1.00
14	Brunswick	Cumberland	8,658	50.00	421,582	35.76	12.93	48.69	33,597	3.88	85,025	9.82
15	Saco	York	8,631	65.00	468,726	31.38	22.93	54.31	44,294	5.13	181,164	20.99
16	Caribou	Aroostook	8,218	77.00	401,520	40.02	8.84	48.86	25,763	3.13	54,469	6.63
17	Presque Isle	Aroostook	7,939	60.00	484,930	52.42	8.66	61.08	22,983	2.89	25,674	3.23
18	Houlton	Aroostook	7,771	71.00	385,469	39.00	10.60	49.60	23,833	3.05	88,381	11.37
19	Old Town	Penobscot	7,688	65.00	357,493	28.18	18.32	46.50	87,162	11.34	100,202	13.03
20	Skowhegan	Somerset	7,159	62.00	342,018	29.55	18.22	47.77	4,428	.62	41,384	5.78
21	Brewer	Penobscot	6,510	56.80	383,741	47.55	11.40	58.95	34,788	5.34	262,064	40.26
22	Millinocket	Penobscot	6,223	82.00	395,538	47.87	15.69	63.56	1,379	.22	15,172	2.44
23	Gardiner	Kennebec	6,044	55.00	270,782	37.74	7.06	44.80	62,333	10.31	181,929	30.10
24	Fort Fairfield	Aroostook	5,607	75.00	397,879	66.90	4.06	70.96	34,933	6.23	26,329	4.70
25	Belfast	Waldo	5,540	64.00	243,318	37.72	6.20	43.92	25,169	4.54	488	.09
26	Van Buren	Aroostook	5,380	96.00	130,566	19.99	4.28	24.27	5,672	1.05	17,164	3.19
27	Kittery	York	5,374	69.00	219,204	36.42	4.37	40.79	7,348	1.37	3,819	.71
28	Fort Kent	Aroostook	5,363	129.00	183,905	28.29	6.00	34.29	21,071	39.29	20,758	3.87
29	Fairfield	Somerset	5,294	66.00	213,497	21.23	19.10	40.33	8,769	1.66	30,169	5.70
30	Calais	Washington	5,161	80.00	213,979	33.10	8.36	41.46	28,937	5.61	144,863	28.07

†1946 figures used.

*Year ended June 30, 1948, includes 1948 commitment.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		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	104.00	270,673	57.86	2.60	60.46	3,486	.78	72,706	16.24
32	Mexico	Oxford	4,431	83.00	118,251	20.71	5.98	26.69	18,294	4.13	13,357	3.01
33	Bar Harbor	Hancock	4,378	54.50	346,121	43.45	35.61	79.06	9,142	2.09	34,970	7.99
34	Winslow	Kennebec	4,153	56.00	194,896	13.52	33.41	46.93	107	.03	15,670	3.77
35	Lisbon	Androscoggin	4,123	56.00	187,566	38.16	7.33	45.49	3,343	.81	1,881	.46
36	Paris	Oxford	4,094	56.00	159,789	33.47	5.56	39.03	17,505	4.28	18,670	4.56
37	Dover-Foxcroft	Piscataquis	4,015	62.50	183,595	36.63	9.10	45.73	14,642	3.65	10,001	2.49
3,000 to 3,999												
38	Ellsworth	Hancock	3,911	66.00	224,322	34.65	22.71	57.36	46,841	11.98	82,404	21.07
39	Madison	Somerset	3,836	52.00	195,081	37.56	13.30	50.86	3,701	.96	22,277	5.81
40	Farmington	Franklin	3,743	48.00	167,476	41.47	3.27	44.74	5,316	1.42	42,689	11.41
41	Dexter	Penobscot	3,714	74.00	194,582	47.80	4.59	52.39	7,083	1.91	1,884	.51
42	Orono	Penobscot	3,702	87.00	150,607	30.38	10.30	40.68	6,014	1.62	16,878	45.59
43	Kennebunk	York	3,698	56.80	185,512	37.73	12.44	50.17	19,387	5.24	14,704	3.98
44	Lincoln	Penobscot	3,653	94.00	192,145	24.29	28.31	52.60	2,669	.73	18,485	5.06
45	Norway	Oxford	3,649	71.00	158,302	35.42	7.96	43.38	6,597	1.81	46,558	12.76
46	Camden	Knox	3,554	55.00	222,891	48.71	14.01	62.72	3,114	.88	17,111	4.81
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	88.00	99,852	20.53	9.31	29.84	67,805	20.26	41,525	12.41
49	Pittsfield	Somerset	3,329	64.00	141,722	30.40	12.17	42.57	4,097	1.23	26,886	8.08
50	York	York	3,283	63.00	263,388	44.44	35.79	80.23	19,968	6.08	20,007	6.09
51	Wilton	Franklin	3,228			No figures available						
52	Livermore Falls	Androscoggin	3,190	62.00	144,681	27.67	17.68	45.35	3,039	.95	2,955	.93
53	Cape Elizabeth	Cumberland	3,172	52.00	236,336	57.30	17.21	74.51	5,765	1.82	16,474	5.19
54	Lubec	Washington	3,108	80.00	96,990	25.21	6.00	31.21	836	.27	7,078	2.28
55	Bridgton	Cumberland	3,035	63.00	122,303	28.96	11.34	40.30	10,716	3.53	1,515	.50
56	Milo	Piscataquis	3,000	70.00	126,903	23.11	19.19	42.30	1,564	.52	19,297	6.43

†1946 figures used.

2,000 to 2,999												
57	Bucksport	Hancock	2,927	68.00	224,297	15.04	61.59	76.63	7,269	2.48	85,284	29.14
58	Hallowell	Kennebec	2,906	54.00	112,565	27.55	11.19	38.74	5,062	1.74	40,228	13.84
59	Falmouth	Cumberland	2,883	48.60	171,057	44.04	15.29	59.33	9,037	3.13	12,288	4.26
60	Jay	Franklin	2,858		No figures available							
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	58.00	130,155	36.47	10.62	47.09	15,261	5.52	52,492	18.99
63	Oakland	Kennebec	2,730	64.50	114,950	27.51	14.60	42.11	3,671	1.34	59,612	21.85
64	Hampden	Penobscot	2,591	83.00	97,311	29.55	8.01	37.56	4,514	1.74	621	.24
65	Old Orchard Beach	York	2,557	62.00	309,653	67.47	53.63	121.10	37,945	14.84	150,295	58.78
66	South Berwick	York	2,546	72.00	87,258	30.78	3.49	34.27	7,073	27.78	6,855	2.69
67	Thomaston	Knox	2,533	56.00	100,034	34.55	4.94	39.49	5,037	1.99	6,652	2.63
68	Winthrop	Kennebec	2,508	51.40	125,242	37.89	12.05	49.94	35,978	14.35	38,194	15.23
69	Waldoboro	Lincoln	2,497	64.00	80,524	27.26	4.99	32.25	8,328	3.34	3,138	1.26
70	Ashland	Aroostook	2,457	102.00	100,981	31.70	9.40	41.10	9,715	3.95	3,505	1.43
71	Windham	Cumberland	2,381	62.00	165,722	24.21	45.39	69.60	6,751	2.84	4,665	1.96
72	New Gloucester	Cumberland	2,334	68.60	49,071	15.71	5.31	21.02	304	.13	1,643	.70
73	Topsham	Sagadahoc	2,334	55.50	95,928	31.89	9.21	41.10	5,038	2.16	28,490	12.21
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	68.60	108,100	39.49	9.34	48.83	11,487	5.19	5,179	2.34
76	Wells	York	2,144		No figures available							
77	Anson	Somerset	2,130	104.00	103,587	29.43	19.20	48.63	8,124	3.81	17,802	8.37
78	Boothbay Harbor	Lincoln	2,121		No figures available							
79	Richmond	Sagadahoc	2,063	72.00	79,508	30.42	8.12	38.54	18,647	9.04	24,883	12.06
80	Newport	Penobscot	2,052	80.00	108,579	36.42	16.49	52.91	7,669	3.74	21,380	10.42
81	Mount Desert	Hancock	2,047	59.00	241,562	31.16	86.85	118.01	2,309	1.13	115,966	56.65
82	Bethel	Oxford	2,034	48.00	67,241	28.02	5.04	33.06	6,050	2.97	11,585	5.70
83	Baileysville	Washington	2,018	54.00	127,917	6.45	56.94	63.39	1,098	.54	13,564	6.72
1,500 to 1,999												
84	Mechanic Falls	Androscoggin	1,999	72.00	81,906	24.90	16.07	40.97	1,718	.86	10,013	5.01
85	Berwick	York	1,971	84.00	98,482	33.85	16.12	49.97	11,652	5.91	8,367	4.25
86	Greenville	Piscataquis	1,955	70.00	70,923	23.42	12.86	36.28	1,590	.81	3,917	2.00
87	Machias	Washington	1,954	70.00	59,293	22.44	8.00	30.44	707	.36	733	.38
88	Eliot	York	1,932	49.00	87,942	35.37	10.15	45.52	2,412	1.25	36,264	18.77
89	Vassalboro	Kennebec	1,931	61.00	73,549	22.53	15.56	38.09	3,036	1.57	1,191	.62
90	Brownville	Piscataquis	1,914	72.00	72,050	27.22	10.42	37.64	4,655	2.43	10,367	5.42
91	Eagle Lake	Aroostook	1,891	12.00	31,123	13.84	2.62	16.46	12,837	6.79	14,003	7.41
92	Mars Hill	Aroostook	1,886	95.00	121,002	55.98	8.18	64.16	4,357	2.31	22,002	11.67
93	St. Agatha	Aroostook	1,874	134.00	48,419	22.52	3.32	25.84	4,622	2.47	2,274	1.21
94	Limestone	Aroostook	1,855	118.00	146,968	64.65	14.58	79.23	21,905	11.81	21,958	11.84
95	Washburn	Aroostook	1,805	87.00	96,352	46.82	6.56	53.38	2,298	1.27	1,248	.69
96	Dixfield	Oxford	1,790	64.00	70,100	33.88	5.28	39.16	4,478	2.50	7,073	3.95
97	Guilford	Piscataquis	1,752	66.80	68,062	31.96	6.89	38.85	1,252	.71	2,824	1.61
98	Jonesport	Washington	1,745	70.00	41,372	16.90	6.81	23.71	294	.17	7,492	4.29

†1946 figures used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SUPRLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
99	Fryeburg	Oxford	1,726	67.50	72,913	30.00	12.24	42.24	1,295	.75	6,727	3.90
100	Buxton	York	1,708	54.40	97,366	24.43	32.58	57.01	4,425	2.59	9,534	5.58
101	East Millinocket	Penobscot	1,663	74.80	127,284	13.70	62.84	76.54	75	.05	8,733	5.25
102	Vinalhaven	Knox	1,629	71.25	56,279	20.99	13.56	34.55	12,338	7.57	14,635	8.98
103	Randolph	Kennebec	1,612	70.00	28,633	14.30	3.46	17.76	2,800	1.74	1,915	1.19
104	Easton	Aroostook	1,605	106.00	114,053	55.61	15.45	71.06	5,556	3.46	334	.21
105	Grand Isle	Aroostook	1,574	108.00	31,333	16.95	3.27	20.22	884	.56	2,358	1.50
106	Winterport	Waldo	1,572	80.00	54,915	28.33	6.60	34.93	11,367	7.23	16,789	10.65
107	Frenchville	Aroostook	1,566	116.00	43,978	25.07	3.01	28.08	2,084	1.33	16,049	10.25
108	St. George	Knox	1,550	67.00	50,124	19.48	12.86	32.34	3,389	2.19	18,492	11.93
109	Patten	Penobscot	1,548	88.00	59,794	31.74	6.89	38.63	4,008	2.59	23,776	15.36
110	Rockport	Knox	1,526	70.00	96,540	33.64	29.62	63.26	3,477	2.28	5,890	3.86
111	Orrington	Penobscot	1,517	57.00	35,874	17.35	6.30	23.65	2,968	1.96	2,737	1.80
112	Corinna	Penobscot	1,515	70.00	68,495	35.73	9.48	45.21	5,544	3.66	5,770	3.81
113	Norridgewock	Somerset	1,511	90.00	68,284	37.94	7.25	45.19	5,575	3.69	35,318	23.37
114	Monticello	Aroostook	1,504	90.00	60,050	36.55	3.38	39.93	9,896	6.58	9,464	6.29
115	Monmouth	Kennebec	1,500	62.00	75,587	31.51	18.88	50.39	2,159	1.44	17,340	11.56
1,000 to 1,499												
116	Stonington	Hancock	1,493	62.00	48,813	28.61	4.08	32.69	6,273	4.20	15,114	10.12
117	Cumberland	Cumberland	1,491	60.00	116,955	54.16	24.28	78.44	8,924	5.99	185	.12
118	St. Francis Plantation	Aroostook	1,489	192.00	38,492	18.22	7.63	25.85	7,156	4.81	8,382	5.63
119	Standish	Cumberland	1,472	55.00	106,011	16.84	55.18	72.02	2,811	1.91	5,872	3.99
120	Rangeley	Franklin	1,464	52.60	100,528	45.05	23.62	68.67	1,449	.99	11,991	8.19
121	Warren	Knox	1,458	55.00	48,685	28.95	4.44	33.39	5,479	3.76	15,312	10.50
122	North Berwick	York	1,455	72.00	67,108	38.47	7.65	46.12	2,683	1.84	11,690	8.03
123	Lebanon	York	1,452	72.00	58,424	25.47	14.77	40.24	1,791	1.23	8,452	5.82
124	Kennebunkport	York	1,448	60.00	118,358	35.15	46.59	81.74	14,830	10.24	2,768	1.91
125	Poland	Androscooggin	1,441	54.00	65,584	31.23	14.28	45.51	2,006	1.39	4,851	3.37
126	Clinton	Kennebec	1,436	90.00	60,548	34.51	7.65	42.16	4,224	2.94	11,167	7.78
127	Turner	Androscooggin	1,415	64.00	70,588	31.91	17.98	49.89	3,284	2.32	3,162	2.23
128	Gray	Cumberland	1,378	90.00	75,110	36.06	18.45	54.51	6,398	4.64	6,313	4.58
129	Boothbay	Lincoln	1,370	78.00	93,106	33.72	34.24	67.96	14,723	10.75	24,991	18.24
130	Island Falls	Aroostook	1,370	84.00	43,477	25.03	6.71	31.74	8,073	5.89	24,171	17.64

131	Bristol	Lincoln	1,355	69.00	68,660	27.58	23.09	50.67	2,147	1.58	14,129	10.43
132	Mapleton	Aroostook	1,354	100.00	71,298	43.31	9.35	52.66	3,065	2.26	5,553	4.10
133	Danforth	Washington	1,348	120.00	42,919	22.77	9.07	31.84	1,643	1.22	2,042	1.51
134	Blue Hill	Hancock	1,343	64.00	71,546	27.97	25.30	53.27	809	.60	128	.10
135	Searsport	Waldo	1,319	60.00	61,855	20.32	26.58	46.90	7,208	5.46	11,480	8.70
136	Milbridge	Washington	1,318	81.00	37,805	24.33	4.35	28.68	5,421	4.11	535	.41
137	Oxford	Oxford	1,316	85.00	47,556	27.29	8.85	36.14	4,822	3.66	5,157	3.92
138	Harpswell	Cumberland	1,305	58.00	81,006	23.91	38.16	62.07	2,124	1.63	17,825	13.66
139	Deer Isle	Hancock	1,303	67.78	44,656	19.94	14.33	34.27	2,706	2.08	11,868	9.11
140	Livermore	Androscoggin	1,302	76.00	53,007	28.32	12.39	40.71	7,894	6.06	9,855	7.57
141	Woodland	Aroostook	1,298	70.00	42,011	25.05	7.32	32.37	3,650	2.81	11,209	8.64
142	Benton	Kennebec	1,290	72.00	43,060	20.50	12.88	33.38	1,546	1.20	9,713	7.53
143	Bridgewater	Aroostook	1,267	80.00	57,868	36.32	9.35	45.67	7,612	6.01	4,275	3.37
144	Milford	Penobscot	1,264	71.00	48,006	12.17	25.81	37.98	3,743	2.96	1,199	.95
145	Southwest Harbor	Hancock	1,260	55.00	86,158	42.50	25.88	68.38	2,508	1.99	10,726	8.51
146	China	Kennebec	1,252		No figures available							
147	Hartland	Somerset	1,240	63.00	50,526	28.35	12.40	40.75	2,034	1.64	2,485	2.00
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	53.00	77,403	39.52	23.36	62.88	4,485	3.64	4,113	3.34
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	45.60	44,498	20.31	16.86	37.17	3,766	3.15	7,355	6.14
152	Sangerville	Piscataquis	1,194	115.00	64,128	32.05	21.66	53.71	4,549	3.81	8,919	7.47
153	Howland	Penobscot	1,189	78.00	79,289	13.54	53.14	66.68	3,321	2.79	4,423	3.72
154	Phillips	Franklin	1,186	82.00	47,562	34.80	5.30	40.10	7,611	6.42	6,816	5.75
155	East Machias	Washington	1,183	88.20	32,721	15.05	12.61	27.66	1,852	1.57	2,583	2.18
156	Hermon	Penobscot	1,182	77.00	43,074	21.11	15.33	36.44	1,418	1.20	3,792	3.21
157	Union	Knox	1,150	62.00	37,179	27.19	5.14	32.33	2,490	2.17	4,073	3.54
158	Woolwich	Sagadahoc	1,144	62.00	37,137	22.53	9.93	32.46	4,092	3.58	2,212	1.93
159	Wallagrass Plantation	Aroostook	1,123	15.00	30,443	19.88	7.23	27.11	979	.87	7,297	6.50
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	60.00	24,225	16.88	4.87	21.75	2,892	2.60	8,327	7.47
162	Hollis	York	1,111	52.00	55,611	13.78	36.27	50.05	1,977	1.78	7,603	6.84
163	Limerick	York	1,080	63.00	33,935	11.61	19.81	31.42	3,068	2.84	4,390	4.06
164	Hodgdon	Aroostook	1,076	85.00	48,562	38.50	6.63	45.13	10,823	10.06	2,598	2.41
165	Jackman Plantation	Somerset	1,069	79.00	35,249	23.48	9.49	32.97	2,026	1.90	2,857	2.67
166	Gouldsboro	Hancock	1,068	61.00	34,376	21.02	11.17	32.19	3,350	3.14	8,530	7.99
167	Oakfield	Aroostook	1,059	105.00	35,558	22.61	10.97	33.58	16,315	15.41	7,140	6.74
168	Sherman	Aroostook	1,058	96.00	43,434	3.13	41.05	4,087	8,792	3.86	8,879	8.39
169	Blaine	Aroostook	1,049	85.00	42,956	30.84	10.11	40.95	12,137	11.57	1,888	1.80
170	Littleton	Aroostook	1,049	82.00	47,490	37.69	7.58	45.27	1,490	1.42	10,477	9.99
171	Belgrade	Kennebec	1,046	70.00	61,278	29.33	29.25	58.58	3,915	3.74	9,919	9.48
172	Cherryfield	Washington	1,046	93.00	31,451	23.58	6.49	30.07	1,011	.97	6,506	6.22
173	Alfred	York	1,039	87.00	44,074	32.10	10.32	42.42	3,779	36.37	473	.46
174	Pembroke	Washington	1,029	95.00	31,666	21.55	9.22	30.77	3,224	3.13	93	.09
175	Harrison	Cumberland	1,026	54.00	42,887	27.46	14.34	41.80	3,617	3.53	6,713	6.54
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	80.00	32,040	16.23	15.34	31.57	3,681	3.63	14,937	14.72
178	Princeton	Washington	1,009	100.00	28,435	18.34	9.84	28.18	4,314	4.28	2,060	2.00
179	Strong	Franklin	1,007	59.00	36,181	24.87	11.06	35.93	488	.48	3,568	3.54

1946 figures used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS or Deficit	
				Tax Rate	Com- mit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unen- cumbered	Per Capita
500 to 999												
180	Newcastle	Lincoln	994	66.00	49,703	32.10	17.90	50.00	1,921	1.93	346	.35
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	39,888	12.78	27.96	40.74	5,841	5.97	3,566	3.64
184	Monson	Piscataquis	977	98.00	38,815	26.95	12.78	39.73	2,183	2.23	4,137	4.23
185	Albion	Kennebec	974	58.00	28,184	24.02	4.92	28.94	565	.58	5,690	5.84
186	Peru	Oxford	965	55.00	51,346	18.34	34.87	53.21	678	.70	1,604	1.66
187	Whitefield	Lincoln	962	61.00	30,149	24.68	6.66	31.34	3,185	3.31	4,008	4.17
188	Corinth	Penobscot	954	58.00	28,065	25.50	3.92	29.42	5,586	5.86	2,242	2.35
189	St. Albans	Somerset	950	97.00	37,135	31.76	7.33	39.09	4,456	4.69	903	.95
190	Waterboro	York	947	74.00	49,594	28.47	23.90	52.37	11,108	11.73	497	.52
191	Parsonsfield	York	946	110.00	52,164	41.22	13.92	55.14	3,738	3.95	2,944	3.11
192	Jefferson	Lincoln	938	75.00	38,088	28.38	12.22	40.60	4,919	5.24	15,235	16.24
193	Unity	Waldo	935	72.00	38,934	32.40	9.24	41.64	2,759	2.95	3,429	3.67
194	Palmyra	Somerset	934	82.00	34,340	29.42	7.35	36.77	4,658	4.99	9,902	10.60
195	Harrington	Washington	918	98.00	22,240	18.13	6.10	24.23	481	.52	1,737	1.89
196	Bowdoinham	Sagadahoc	915	83.00	40,164	35.77	8.13	43.90	5,713	6.24	11,709	12.80
197	Woodstock	Oxford	913	70.00	42,358	27.26	19.13	46.39	2,975	3.26	5,885	6.45
198	Stockton Springs	Waldo	905	81.00	35,181	19.47	19.40	38.87	7,813	8.63	10,928	12.08
199	Buckfield	Oxford	903	64.00	34,093	34.01	3.75	37.76	3,644	4.04	3,071	3.34
200	Lincolnton	Waldo	892	66.00	34,473	24.13	14.52	38.65	1,670	1.87	834	.93
201	Porter	Oxford	892	84.00	26,172	22.87	6.47	29.34	1,769	1.98	6,607	7.41
202	Stockholm	Aroostook	891	120.00	24,479	20.21	7.26	27.47	1,285	1.44	7,472	8.39
203	Casco	Cumberland	890	75.00	37,250	20.29	21.56	41.85	1,109	1.25	6,449	7.21
204	Carmel	Penobscot	870	90.00	32,702	31.64	5.95	37.59	6,269	7.21	137	.16
205	West Gardiner	Kennebec	867	66.00	30,317	22.86	12.11	34.97	2,973	3.43	1,565	1.81
206	North Kennebunkport	York	866	78.00	26,353	23.61	6.82	30.43	13,485	15.57	5,056	5.84
207	Greene	Androscoggin	865	52.00	36,295	24.23	17.73	41.96	3,942	4.56	1,743	2.02
208	Limington	York	864	80.00	35,303	19.64	21.22	40.86	4,381	5.07	10,732	12.42
209	Kingfield	Franklin	860	78.00	31,024	33.27	2.80	36.07	369	.43	7,340	8.53
210	Damariscotta	Lincoln	844	60.00	50,368	49.44	10.24	59.68	1,592	1.89	4,179	4.95
211	New Sweden	Aroostook	844	92.00	35,142	35.56	5.68	41.64	—	—	2,872	3.40
212	Mattawamkeag	Penobscot	843	60.00	40,399	9.83	38.09	47.92	132	.16	8,772	10.41

11946 figures used.

213	Waterford	Oxford	836	69.00	46,041	27.06	28.01	55.07	1,279	1.53	11,358	13.59
214	Cornish	York	826	80.00	28,520	27.19	7.34	34.53	4,425	5.36	2,795	3.38
215	Machiasport	Washington	818	96.00	22,686	21.26	6.47	27.73	1,571	1.92	160	.20
216	Addison	Washington	805	107.00	22,110	19.86	7.61	27.47	3,081	3.83	593	.74
217	Brooksville	Hancock	805	92.00	32,221	24.00	16.03	40.03	449	.56	6,546	8.13
218	Leeds	Androscoggin	801	95.00	37,808	21.98	25.22	47.20	6,406	8.00	2,715	3.39
219	Sullivan	Hancock	801	60.00	24,875	19.19	11.86	31.05	6,663	8.32	8,303	10.37
220	Harmony	Somerset	788	95.00	39,858	40.02	10.56	50.58	2,872	3.64	16,109	20.44
221	Hiram	Oxford	787	77.00	37,457	27.39	20.20	47.59	1,810	2.30	6,235	7.92
222	Durham	Androscoggin	784	72.00	38,458	28.09	20.96	49.05	1,431	1.83	3,389	4.32
223	Linneus	Aroostook	775	75.00	25,978	26.90	6.62	33.52	9,812	12.66	360	.46
224	Portage Lake	Aroostook	773	93.00	26,683	25.98	18.54	44.52	5,319	6.88	4,218	5.46
225	Solon	Somerset	773	58.00	42,815	23.09	32.30	55.39	326	.42	6,404	8.28
226	Charleston	Penobscot	768	70.00	25,382	29.42	3.63	33.05	5,388	7.02	1,036	1.35
227	New Portland	Somerset	765	112.00	34,004	36.00	8.45	44.45	1,683	2.20	1,134	1.48
228	Hancock	Hancock	761	59.00	24,655	16.47	15.93	32.40	680	.89	5,847	7.68
229	New Sharon	Franklin	761	77.00	27,039	27.49	8.04	35.53	3,217	4.23	4,925	6.47
230	Andover	Oxford	757	71.00	35,578	35.84	11.16	47.00	7,894	10.43	30	.04
231	Exeter	Penobscot	751	101.00	30,672	35.18	5.66	40.84	3,834	5.11	3,611	4.81
232	Friendship	Knox	747	54.00	29,084	22.37	16.56	38.93	447	.60	2,533	3.39
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	56.00	17,175	16.76	6.39	23.15	3,063	4.13	5,827	7.85
236	Brownfield	Oxford	741	93.00	33,951	37.21	8.61	45.82	4,417	5.96	7,603	10.26
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	88.00	26,130	33.35	2.25	35.60	4,882	6.65	3,360	4.58
239	Litchfield	Kennebec	722	69.00	32,563	27.59	17.51	45.10	7,502	10.39	12,963	17.95
240	Baldwin	Cumberland	721	68.00	43,221	16.13	43.82	59.95	2,801	3.88	962	1.33
241	Islesboro	Waldo	718		No figures available							
242	Sedgwick	Hancock	718	85.00	23,356	16.30	16.23	32.53	673	.94	848	1.18
243	Canaan	Somerset	717	94.00	31,413	37.00	6.81	43.81	2,082	2.90	1,547	2.16
244	Stacyville Plantation	Penobscot	717	100.00	24,984	23.42	11.43	34.85	1,191	1.66	1,702	2.37
245	Bradley	Penobscot	716	98.00	23,683	13.80	19.28	33.08	2,420	3.38	7,659	10.70
246	Perry	Washington	713	78.00	18,595	19.02	7.06	26.08	2,491	3.49	1,004	1.41
247	Eustis	Franklin	707	76.00	37,974	39.63	14.08	53.71	1,890	2.67	5,440	7.69
248	Canton	Oxford	706	80.00	30,163	31.17	11.55	42.72	2,680	3.80	6,475	9.17
249	Castle Hills	Aroostook	697	77.00	28,263	29.99	10.56	40.55	3,652	5.24	10,650	15.22
250	Windsor	Kennebec	695	56.00	23,943	19.48	14.97	34.45	1,150	1.65	12,078	17.38
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	74.00	22,422	23.89	8.65	32.54	3,925	5.70	11,657	16.92
254	Holden	Penobscot	680	78.00	19,736	19.74	9.28	29.02	813	1.20	208	.31
255	Penobscot	Hancock	680	110.00	26,682	28.15	11.09	39.24	6,894	10.14	12,794	18.81
256	Hebron	Oxford	678	70.00	21,272	24.18	7.19	31.37	1,610	2.37	349	.51
257	Naples	Cumberland	676	50.00	41,665	35.98	25.65	61.63	2,388	3.53	26,171	33.71
258	Minot	Androscoggin	674	67.00	26,789	28.13	11.62	39.75	4,739	7.03	13,794	20.47
259	North Yarmouth	Cumberland	666	60.00	28,354	32.06	10.51	42.57	3,372	5.06	1,731	2.60
260	Monroe	Waldo	665	107.00	26,853	32.60	7.78	40.38	10,805	16.25	5,302	7.97

11946 figures used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		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	71.00	23,958	24.24	11.79	36.03	3,807	5.72	3,173	4.77
262	Castine.....	Hancock.....	662	67.00	42,750	32.10	32.48	64.58	2,434	3.68	7,949	12.01
263	Levant.....	Penobscot.....	661	124.00	24,567	33.14	4.03	37.17	5,174	7.83	2,418	3.66
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	70.00	31,591	32.28	16.10	48.38	4,496	6.89	11,249	17.23
266	Caswell Plantation.....		650		No figures available							
267	Lovell.....	Oxford.....	647	45.00	53,923	33.54	49.80	83.34	676	1.04	4,470	6.91
268	Allagash Plantation.....	Aroostook.....	644	12.00	39,318	4.38	56.67	61.05	2,747	4.27	1,273	1.98
269	Burnham.....	Waldo.....	643	77.00	25,234	21.11	18.13	39.24	3,909	6.08	10,342	16.08
270	Appleton.....	Knox.....	641	83.00	22,796	29.78	5.78	35.56	1,181	1.84	2,857	4.46
271	Hamlin Plantation†.....	Aroostook.....	638	78.00	12,050	11.89	7.00	18.89	1,760	2.76	2,998	4.70
272	Robbinston.....	Washington.....	637	81.00	17,653	17.48	10.23	27.71	1,473	2.31	787	1.24
273	New Canada Plantation.....	Aroostook.....	633	125.00	21,336	23.21	10.50	33.71	1,386	2.19	861	1.36
274	Dresden.....	Lincoln.....	631	63.00	18,724	21.25	8.42	29.67	2,816	4.46	3,742	5.93
275	St. John Plantation†.....	Aroostook.....	628	90.00	13,723	5.88	15.97	21.85	623	.99	7,439	11.85
276	Vanceboro.....	Washington.....	627	82.00	21,028	25.19	8.35	33.54	303	.48	258	.41
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	65.00	31,535	27.74	22.64	50.38	8,113	12.96	8,291	13.24
279	Medway.....	Penobscot.....	623	111.00	39,093	10.46	52.29	62.75	7,017	11.26	406	.65
280	Lee†.....	Penobscot.....	618	76.00	16,140	23.86	2.26	26.12	872	1.41	808	1.31
281	Garland.....	Penobscot.....	610	80.00	20,361	22.78	10.60	33.38	4,857	7.96	23	.04
282	Owl's Head.....	Knox.....	609	57.00	22,756	16.69	20.68	37.37	1,003	1.65	6,836	11.22
283	Montville.....	Waldo.....	605	92.00	16,792	19.55	8.21	27.76	7,400	12.23	7,219	11.93
284	Masardis.....	Aroostook.....	601	70.00	29,342	22.19	26.63	48.82	2,168	3.61	1,777	2.96
285	Veazie.....	Penobscot.....	597	45.00	30,184	11.87	38.69	50.56	1,050	1.76	554	.93
286	Columbia Falls.....	Washington.....	596	94.00	18,103	24.31	6.06	30.37	137	.23	4,291	7.20
287	Newburg.....	Penobscot.....	591	70.00	14,373	21.53	2.79	24.32	2,778	4.70	605	1.02
288	Winn.....	Penobscot.....	585	131.00	20,673	17.29	18.05	35.34	4,758	8.13	807	1.38
289	South Bristol.....	Lincoln.....	582	56.00	41,806	29.45	42.38	71.83	1,761	3.03	6,130	10.53
290	Troy.....	Waldo.....	582	70.00	18,883	26.85	5.60	32.45	2,872	4.93	10,439	17.94
291	Parkman.....	Piscataquis.....	581	74.00	20,143	24.06	10.71	34.77	2,747	4.73	6,477	11.15
292	Dixmont.....	Penobscot.....	576	120.00	24,330	32.99	9.25	42.24	4,711	8.18	4,231	7.35
293	Pownal.....	Cumberland.....	575		No figures available							
294	Eddington.....	Penobscot.....	571	65.00	19,134	21.88	11.63	33.51	588	1.03	2,852	4.99
295	Greenwood.....	Oxford.....	564	78.00	27,014	31.49	16.41	47.90	2,143	3.80	137	.24

†1946 figures used.

296	Frankfort	Waldo	562	83.00	18,282	26.13	6.40	32.53	3,904	6.95	1,552	2.76
297	Searsmont	Waldo	542	64.00	20,646	28.22	9.87	38.09	3,343	6.17	1,254	2.31
298	Sumner	Oxford	541	80.00	23,838	28.10	15.96	44.06	5,002	9.25	1,770	3.27
299	Chesterville	Franklin	538	77.00	25,869	28.21	19.78	47.99	1,166	2.16	2,446	4.54
300	South Thomaston	Knox	538	60.00	16,024	18.60	11.18	29.78	2,205	4.10	8,714	16.20
301	Denmark	Oxford	532	80.00	34,350	36.24	28.33	64.57	1,867	3.51	4,448	8.36
302	Palermo	Waldo	527	78.00	17,712	24.17	9.44	33.61	1,185	2.25	530	1.01
303	Hope	Knox	524	62.00	19,272	25.73	11.05	36.78	867	1.65	3,257	6.22
304	Sebago	Cumberland	518	93.00	62,628	47.62	73.28	120.90	3,473	6.70	12,056	23.27
305	Winter Harbor	Hancock	518	55.00	27,351	25.35	27.45	52.80	939	1.81	5,859	11.31
306	Beals†	Washington	513	93.00	10,864	19.61	1.57	21.18	799	1.56	1,532	2.99
307	Lagrange	Penobscot	508	88.00	21,563	30.81	11.64	42.45	3,892	7.66	3,277	6.45
308	Raymond	Cumberland	506	50.00	43,333	27.97	57.67	85.64	865	1.71	859	1.70
309	Glenburn	Penobscot	500	74.00	14,623	17.82	11.43	29.25	4,286	8.57	3,426	6.85
Under 500												
310	Liberty	Waldo	499	78.00	18,696	27.23	10.24	37.47	2,334	4.68	908	1.82
311	Surry	Hancock	497	69.00	20,658	21.27	20.30	41.57	9,096	18.30	6,669	13.42
312	Freedom	Waldo	492	92.00	16,867	28.39	5.89	34.28	3,639	7.40	927	1.88
313	Otisfield	Cumberland	488	83.00	35,032	34.75	37.04	71.79	2,106	4.32	1,976	4.05
314	New Vineyard	Franklin	486	88.00	19,552	30.08	10.15	40.23	2,097	4.31	1,215	2.50
315	Northport	Waldo	485	52.00	29,925	24.03	37.67	61.70	1,492	3.08	23,728	48.92
316	Cutler	Washington	481	79.00	12,043	16.15	8.89	25.04	—	—	9,552	19.86
317	Jonesboro†	Washington	479	81.00	12,364	18.02	7.79	25.81	—	—	2,543	5.31
318	Thorndike	Waldo	478	76.00	17,266	30.61	5.51	36.12	2,003	4.19	6,445	13.48
319	Newfield	York	475	54.00	20,477	22.74	20.37	43.11	1,835	3.86	8,718	18.35
320	Knox	Waldo	471	83.00	14,289	24.89	5.45	30.34	6,419	13.63	9,758	20.72
321	Bowdoin†	Sagadahoc	467	80.00	20,522	31.30	12.64	43.94	4,530	9.70	8,178	17.51
322	Abbot	Fiscataquis	466	97.00	16,841	22.93	13.21	36.14	1,507	3.23	205	.44
323	Detroit	Somerset	466	54.00	11,544	14.85	9.32	24.77	279	.60	5,093	10.93
324	Wayne	Kennebec	463	62.00	26,020	51.13	5.07	56.20	3,097	6.69	4,944	10.68
325	Plymouth	Penobscot	462	104.00	18,553	34.37	5.79	40.16	1,196	2.59	137	.30
326	Winterville Plantation	Aroostook	462	12.00	7,671	12.16	4.44	16.60	2,372	5.13	4,723	10.22
327	Etna	Penobscot	460	76.00	10,075	15.71	6.19	21.90	347	.75	2,933	6.38
328	North Haven	Knox	460	48.00	36,373	18.92	60.15	79.07	854	1.86	8,600	18.70
329	Dayton	York	454	54.00	16,344	25.91	10.09	36.00	376	.83	5,163	13.72
330	Lamoine	Hancock	454	70.00	15,989	20.00	15.22	35.22	1,312	2.89	3,751	8.26
331	Swan's Island†	Hancock	452	61.00	12,101	19.45	7.32	26.77	1,199	2.65	319	.71
332	Moscow	Somerset	451	22.00	61,956	4.91	132.46	137.37	87	.19	20,527	45.51
333	Springfield	Penobscot	442	146.00	17,767	26.11	14.09	40.20	—	—	1,674	3.79
334	Greenbush	Penobscot	439	144.00	12,894	16.84	12.53	29.37	2,291	5.22	1,774	4.04
335	Fayette	Kennebec	438	77.00	19,141	23.69	20.01	43.70	4,634	10.58	9,934	22.68
336	Wales	Androscoggin	434	56.00	16,214	29.57	7.79	37.36	1,700	3.92	791	1.82
337	Cyr Plantation†	Aroostook	433	66.00	10,056	14.27	8.96	23.23	693	1.60	3,770	8.71
338	Reed Plantation	Aroostook	433	114.00	11,347	7.78	18.43	26.21	672	1.55	7,750	17.90
339	Hartford	Oxford	430	65.00	19,186	28.77	15.85	44.62	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	106.00	23,583	38.11	17.25	55.36	120	.28	7,517	17.65
342	Dennysville†	Washington	424	88.00	7,819	13.11	5.33	18.44	168	.40	1,780	4.20

11946 figures used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		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	122.00	21,277	39.67	10.51	50.18	13,842	32.65	11,606	27.37
344	Weld†.....	Franklin.....	422	50.00	19,780	18.84	28.03	46.87	95	.23	10,054	23.82
345	Georgetown†.....	Sagadahoc.....	420	51.00	21,863	16.01	36.05	52.06	1,604	3.82	8,946	21.30
346	Rome.....	Kennebec.....	418	48.00	21,061	16.26	34.13	50.39	4,065	9.72	2,083	4.98
347	New Limerick.....	Aroostook.....	413		No	figures available						
348	Edgecomb.....	Lincoln.....	411	75.00	22,975	31.83	24.07	55.90	619	1.51	2,629	6.40
349	Smyrna.....	Aroostook.....	409	97.00	20,007	22.68	26.24	48.92	649	1.59	3,900	9.54
350	Stetson.....	Penobscot.....	408	94.00	15,311	29.97	7.56	37.53	1,797	4.40	3,254	7.98
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	60.00	12,597	16.70	14.56	31.26	6,133	15.22	6,741	16.73
353	Columbia.....	Washington.....	399	78.00	11,523	16.91	11.97	28.88	2,690	6.74	3,178	7.96
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	86.00	8,984	13.03	9.95	22.98	997	2.55	150	.38
357	Avon.....	Franklin.....	387	64.00	11,877	17.06	13.63	30.69	3,746	9.68	1,902	4.91
358	Kenduskeag.....	Penobscot.....	387	82.00	12,721	26.95	5.92	32.87	2,451	6.33	2,450	6.33
359	Lyman.....	York.....	385	57.00	19,979	25.54	26.35	51.89	4,553	11.83	6,674	17.34
360	Bremen.....	Lincoln.....	383	57.00	14,962	15.58	23.49	39.07	149	.39	6,900	18.02
361	Mercer.....	Somerset.....	381	82.00	12,946	22.93	11.05	33.98	1,667	4.38	4,854	12.74
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	104.00	14,330	27.86	10.66	38.52	1,725	4.64	642	1.73
364	Sebec.....	Piscataquis.....	372	70.00	18,714	26.16	24.15	50.31	310	.83	1,579	4.24
365	Cushing.....	Knox.....	362	120.00	24,995	34.82	34.23	69.05	276	.76	3,783	10.45
366	Whiting.....	Washington.....	358	48.00	8,741	14.61	9.81	24.42	—	—	2,436	6.80
367	Smithfield.....	Somerset.....	353	56.00	17,080	22.84	25.55	48.39	415	1.18	6,141	17.40
368	West Bath.....	Sagadahoc.....	353	53.00	22,753	31.24	33.22	64.46	1,656	4.69	3,262	9.24
369	Crystal.....	Aroostook.....	346	75.00	17,946	33.56	18.31	51.87	10,860	31.38	4,760	13.76
370	Roxbury.....	Oxford.....	346	67.00	12,097	10.55	24.41	34.96	1,238	3.58	202	.58
371	Amity.....	Aroostook.....	345	117.00	9,853	15.16	13.40	28.56	344	.99	6,603	19.14
372	Ludlow.....	Aroostook.....	343	110.00	13,802	28.55	11.69	40.24	7,104	20.71	7,353	21.41
373	Waldo.....	Waldo.....	340	68.00	11,973	25.89	9.92	35.21	1,767	5.20	5	.01
374	Alna†.....	Lincoln.....	339	62.00	12,461	21.83	14.33	36.76	627	1.85	75	.22
375	Burlington.....	Penobscot.....	338	56.00	10,086	11.62	18.22	29.84	1,554	4.60	1,100	3.26
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	88.00	15,310	25.80	19.90	45.70	3,103	9.26	7,555	22.55

†1946 figures used.

378	Cranberry Isle	Hancock	334	42.80	16,654	16.84	33.02	49.86	1,921	5.75	158	.47
379	Ripley	Somerset	331	98.00	16,073	39.31	9.25	48.56	1,197	3.62	5,361	16.20
380	Morrill	Waldo	328	55.00	10,264	27.28	4.01	31.29	1,005	3.06	9,907	30.20
381	Weston	Aroostook	328	100.00	9,007	16.70	1.76	28.46	660	2.01	1,005	3.06
382	Embden	Somerset	319	82.00	30,420	15.22	80.14	95.36	228	.71	6,236	19.55
383	Atkinson	Piscataquis	312	75.00	15,056	29.87	18.39	48.26	3,577	11.46	4,012	12.86
384	Cambridge	Somerset	310	73.00	11,684	33.58	4.11	37.69	1,227	3.96	3,178	10.26
385	Industry	Franklin	307	70.00	12,760	19.39	22.17	41.56	1,264	4.12	6,559	21.35
386	Carroll Plantation	Penobscot	304	95.00	7,842	11.92	13.88	25.80	1,418	4.66	3,073	10.11
387	Vienna	Kennebec	301	70.00	10,052	27.96	5.44	33.40	2,414	8.02	4,725	15.70
388	Jackson	Waldo	299	90.00	11,446	29.81	8.47	38.28	6,417	21.46	6,452	21.58
389	Dedham	Hancock	293	62.00	23,677	13.20	67.61	80.81	6,466	22.07	3,936	13.13
390	Alexander	Washington	292	60.00	7,266	16.08	8.80	24.88	2,604	8.92	43	.15
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	120.00	9,167	23.22	8.72	31.94	2,535	8.83	211	.74
394	Alton	Penobscot	286	110.00	7,793	14.99	12.26	27.25	634	2.22	1,656	5.79
395	Carthage	Franklin	281	76.00	14,494	19.22	32.36	51.58	1,744	6.21	3,617	12.87
396	Passadumkeag	Penobscot	277	135.00	11,778	28.79	13.73	42.52	1,071	3.87	1,403	5.06
397	Somerville Plantation	Lincoln	266	112.00	7,335	17.10	10.48	27.58	1,482	5.57	1,302	4.89
398	Dyer Brook	Aroostook	265	102.00	12,213	27.02	19.07	46.09	7,932	29.93	11,831	44.65
399	Benedict	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	8,912	5.70	28.32	34.02	—	—	1,868	7.13
401	Wellington	Piscataquis	261	125.00	14,179	28.54	25.79	54.33	4,007	15.35	743	2.85
402	Chester	Penobscot	258	94.00	6,940	9.88	17.02	26.90	1,677	6.50	746	2.89
403	Temple	Franklin	252	62.00	10,958	23.39	20.09	43.48	3,421	13.58	4,684	18.59
404	Macwahoc Plantation	Aroostook	242	69.00	4,708	5.96	13.49	19.45	188	.78	120	.50
405	Stoneham	Oxford	238	47.00	8,141	18.48	15.73	34.21	169	.71	1,880	7.90
406	Shirley	Piscataquis	236	56.00	7,302	8.32	22.62	30.94	176	.75	2,962	12.55
407	Haynesville	Aroostook	235	110.00	7,665	11.48	21.14	32.62	591	2.51	2,007	8.54
408	Sweden	Oxford	225	72.00	11,612	11.90	39.71	51.61	709	3.15	11	.05
409	Bancroft	Aroostook	216	88.00	9,303	15.50	27.57	43.07	524	2.43	3,114	14.42
410	Grand Lake Stream Pt.	Washington	216	62.00	10,349	16.20	31.71	47.91	535	2.48	1,233	5.71
411	Moose River Plantation	Somerset	216	53.00	9,470	10.30	33.54	43.84	103	.48	6,197	28.69
412	Madrid	Franklin	214	68.00	6,867	9.94	22.15	32.09	1,387	6.48	213	1.14
413	Belmont	Waldo	213	70.00	8,163	27.95	10.37	38.32	1,430	6.71	7,267	34.12
414	Mount Chase Plantation	Penobscot	198	100.00	9,852	21.28	28.48	49.76	1,198	6.05	4,553	22.99
415	Eastbrook	Hancock	188	63.00	6,895	14.73	21.95	36.68	1,011	5.38	1,977	10.52
416	Sorrento	Hancock	188	53.50	17,214	77.41	14.15	91.56	1,599	8.51	1,765	9.39
417	Willimantic	Piscataquis	188	81.00	10,874	17.42	40.42	75.84	421	2.24	851	4.53
418	Brighton Plantation	Somerset	183	77.00	7,396	9.28	31.14	40.42	287	1.57	2,525	13.80
419	Cooper	Washington	178	77.80	5,545	18.47	12.68	31.15	1,440	8.09	4,025	22.61
420	Hanover	Oxford	178	48.00	5,960	22.18	11.30	33.48	454	2.55	516	2.90
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	77.00	9,909	10.07	46.88	56.95	193	1.11	—	—
423	Marshfield	Washington	173	66.00	4,721	14.76	12.53	27.29	79	.46	29	.17
424	Clifton	Penobscot	168	88.00	6,926	14.02	27.21	41.23	418	2.49	1,349	7.98
425	Arrowsic	Sagadahoc	167	46.00	4,664	19.79	8.14	27.93	786	4.41	1,047	6.27
426	Newry	Oxford	167	42.00	10,454	13.20	49.40	62.60	1,900	11.38	2,394	14.34

‡1946 figures used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1947 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1947		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
427	Lowell	Penobscot	161	100.00	8,232	13.67	37.46	51.13	213	1.32	1,577	9.80
428	Gilead	Oxford	160	48.00	9,672	21.08	49.37	70.45	880	5.50	2,586	16.16
429	Waltham	Hancock	157	77.50	6,648	23.58	18.76	42.34	60	.38	754	4.80
430	Wesley †	Washington	157	63.70	4,749	10.24	20.01	30.25	294	1.87	2,371	15.10
431	Stow	Oxford	153	43.00	6,146	13.71	26.46	40.17	2,003	13.09	1,567	10.24
432	Waite	Washington	152	58.00	4,604	5.14	25.15	30.29	135	.89	1,179	7.76
433	Hersey	Aroostook	150	77.00	6,263	13.72	28.03	41.75	978	6.52	992	6.61
434	Orient	Aroostook	147	90.00	9,145	17.34	44.87	62.21	2,252	15.32	3,797	25.83
435	Amherst †	Hancock	146	74.00	5,121	16.75	18.33	35.08	1,183	8.10	1,781	12.20
436	Flagstaff Plantation	Somerset	143	74.00	10,155	10.61	60.40	71.01	267	1.87	1,776	12.42
437	Crawford	Washington	136	66.00	5,268	15.92	22.81	38.73	536	3.94	240	1.76
438	Otis	Hancock	134	68.00	5,984	10.48	34.18	44.66	657	4.90	543	4.05
439	Caratunk Plantation	Somerset	133	36.00	7,403	10.55	45.11	55.66	—	—	3,999	30.07
440	Woodville	Penobscot	133	58.00	13,680	8.16	94.70	102.86	2,064	15.52	7,834	58.90
441	Mariaville †	Hancock	132	85.00	8,758	27.59	38.76	66.35	537	4.07	978	7.41
442	Moro Plantation †	Aroostook	130	58.00	3,660	10.25	17.90	28.15	870	6.69	494	3.80
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	54.00	10,164	31.53	51.10	82.63	86	.70	852	6.93
445	The Forks Plantation	Somerset	123	27.00	4,311	3.54	31.51	35.05	32	.26	1,940	15.77
446	Roque Bluffs †	Washington	120	69.20	3,423	13.82	14.71	28.53	3	.03	185	1.54
447	Long Island Plt. †	Hancock	119	56.00	1,829	10.74	4.63	15.37	12	.10	360	3.03
448	Blanchard †	Piscataquis	118	57.00	6,464	11.62	43.16	54.78	—	—	5	.04
449	West Forks Plantation	Somerset	117	39.00	7,801	12.07	54.61	66.68	68	.58	1,904	16.27
450	Monhegan Plantation †	Lincoln	115	32.50	5,485	22.82	24.88	47.70	55	.48	3,919	34.08
451	Matinicux Isle Plt.	Knox	112	40.00	1,938	14.42	2.88	17.30	3	.03	1,432	12.79
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	81.00	6,124	12.43	43.24	55.67	91	.83	731	6.65
454	No. 21 Plantation	Washington	110	39.00	3,380	3.38	27.35	30.73	—	—	1,488	13.53
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	40.00	5,117	16.81	31.92	48.73	—	—	3,098	29.50
457	Meddybemps	Washington	101	110.00	4,568	41.39	3.84	45.23	1,178	11.66	75	.74
458	Elliottsville Plantation †	Piscataquis	100	40.00	7,185	5.67	66.18	71.85	230	2.30	681	6.81
459	No. 14 Plantation	Washington	99	50.50	4,394	5.75	38.63	44.38	76	.77	507	5.12
460	Garfield Plantation	Aroostook	97	74.00	3,626	14.34	23.04	37.38	7,109	73.29	19,294	198.91
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	92	50.00	3,498	10.02	27.59	37.61	—	—	780	8.39
463	Pleasant Ridge Plt.	Somerset	92	18.00	53,814	5.47	579.46	584.93	18	.20	3,250	35.33
464	Lincoln Plantation	Oxford	89	35.00	21,208	8.80	229.49	238.29	—	—	2,848	32.00
465	Webster Plantation †	Penobscot	89	58.00	3,392	8.11	30.00	38.11	27	.30	741	8.33
466	Sandy River Plantation	Franklin	88	34.00	6,628	10.42	64.90	75.32	552	6.27	150	1.70
467	Centerville	Washington	86	70.00	7,276	5.36	79.24	84.60	4,463	51.90	2,432	28.28

†1946 figures used.

468	Magalloway Plantation.	Oxford	84	72.00	16,527	9.25	187.50	196.75	133	1.58	2,660	31.67
469	Aurora	Hancock	81	55.00	4,283	38.81	14.07	52.88	2,458	30.35	423	5.22
470	Seboeis Plantation.	Penobscot	80	21.00	2,990	2.92	34.46	37.38	513	6.41	375	4.69
471	Codyville Plantation.	Washington	79	72.00	4,394	4.56	51.06	55.62	153	1.94	2,193	27.76
472	E. Plantation.	Aroostook	79	56.00	2,544	5.86	26.34	32.20	66	.84	619	7.84
473	Dead River Plantation.	Somerset	76	40.00	5,746	6.68	69.93	76.61	—	—	109	1.43
474	No. 33 Plantation †.	Hancock	76	42.00	2,560	5.82	27.86	33.68	73	.96	424	5.58
475	Glenwood Plantation †.	Aroostook	75	78.00	4,183	4.67	51.10	55.77	191	2.55	2,121	28.28
476	Barnard Plantation.	Piscataquis	74	47.00	4,249	3.49	53.93	57.42	—	—	896	12.11
477	Lakeville Plantation.	Penobscot	71	32.00	4,664	14.00	51.69	65.69	7	.10	772	10.87
478	Lakeview Plantation.	Piscataquis	70	24.00	3,385	.44	47.92	48.36	—	—	408	5.83
479	Maxfield	Penobscot	67	78.00	2,587	10.39	28.22	38.61	29	.43	1,440	21.49
480	Kingsbury Plantation.	Piscataquis	63	61.00	6,418	6.87	95.00	101.87	388	6.16	430	6.83
481	Rangeley Plantation.	Franklin	63	33.00	7,806	13.32	110.58	123.90	240	3.81	63	1.00
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	3,823	6.14	63.37	69.51	485	8.82	457	8.31
485	Coplin Plantation	Franklin	54	41.00	3,220	8.30	51.33	59.63	206	.38	1,216	22.52
486	Highland Plantation.	Somerset	53	82.00	4,181	4.76	74.13	78.89	29	.55	485	9.15
487	Talmadge	Washington	50	45.00	2,933	6.95	51.71	58.66	13	.26	357	7.14
488	Bowerbank	Piscataquis	49	27.00	4,160	5.08	79.82	84.90	142	2.90	1,295	26.43
489	Dennistown Plantation.	Somerset	48	26.00	4,630	3.28	93.18	96.46	51	1.06	2,015	41.98
490	Osborn Plantation †.	Hancock	40	35.00	2,127	6.64	46.54	53.18	366	9.15	784	19.60
491	Nashville Plantation †.	Aroostook	36	33.00	2,365	5.12	60.57	65.69	6	.17	381	10.58
492	Edinburg.	Penobscot	34	80.00	4,151	13.27	108.82	122.09	592	17.41	1,047	30.79
493	Beddington †.	Washington	31	63.00	2,686	6.08	80.57	86.65	9	.29	439	11.16

†1946 figures used.

INDEX

Accounts Receivable	54
Allotments	64- 70
Balance Sheet, Consolidated	29
Balance Sheets, By Funds	28
Bonded Debt	56, 57
Carrying Balances, Schedule of	62
Carrying Balances, Change in	49
Cash in Banks	50, 51
Cash in Closed Banks	63
Cities and Towns :	
Per Capita Statistics	93-105
Valuation and Debt Statistics	79- 92
Contingent Account Transfers	61
Counties :	
Balance Sheets	76, 77
Receipts and Expenditures	78
Departmental Operations :	
General Fund	33- 40
Highway Fund	41
Special Revenue Funds	42- 44
Expenditures :	
General Fund	33- 40
Highway Fund	41
Special Revenue Funds	42- 44
Comparative Statement of	60
Fixed Assets	58
Inventories	55
Investments	52
Maine Maritime Academy	73
Maine Port Authority	72
Other Assets	55
Other Current and Accrued Liabilities	58
Recommendations	1- 6
Revenues, Schedule of	59
Revenues and Expenditures, Summary of	31
Surplus, Unappropriated	32
Taxes Receivable	53
Text	7- 26
Trust Funds :	
Additions	48
Income and Payments	45
Principals, Change in	46, 47
Withdrawals	48