

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS
1948-50

(In three volumes)

VOLUME I

STATE OF MAINE

Thirtieth Report

OF THE

State Auditor



FOR PERIOD

JULY 1, 1948 TO JUNE 30, 1949

Fred M. Berry

State Auditor



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OF THE
State Auditor



FOR PERIOD
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Fred M. Berry
State Auditor

STATE AUDITORS
And
TERMS OF OFFICE

Charles P. Hatch, Portland, Maine	1907 - 1910
Lamont A. Stevens, Wells, Maine	1911 - 1912
Timothy F. Callahan, Lewiston, Maine	1913 - 1914
J. Edward Sullivan, Bangor, Maine	1915 - 1916
Roy L. Wardwell, Augusta, Maine	1917 - 1921
Elbert D. Hayford, Farmingdale, Maine	1922 - 1940
William D. Hayes, Bangor, Maine	1940 - 1944
Fred M. Berry, Augusta, Maine	1945 -

FRED M. BERRY

STATE AUDITOR

CHESTER A. DOUGLAS

DEPUTY AUDITOR



MAURICE G. PRESSEY

DEPARTMENT AUDITOR

JOHN T. SINGER

MUNICIPAL AUDITOR

STATE OF MAINE

State Department of Audit

Augusta

December 17, 1949

The Honorable Frederick G. Payne
Governor of Maine

Members of the Ninety-fourth 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, 1949. The report includes comments and statements on various subjects reviewed which relate to the financial activities of State, County, and Municipal Agencies.

In this letter of transmittal recommendations are offered for your consideration as well as for the administrative officials who are concerned. These recommendations have been studied carefully and they appear to conform generally with the administrative policies of the Governor as outlined in his inaugural address and budget message to the Legislature. In informal consultations with the Governor he has indicated that currently, several of the following suggestions are being given administrative attention.

Observations are also noted as relate to previous year's recommendations. More details will be found in the text of this report concerning these matters. It is believed that all of these items will prove of interest.

Recommended:

The following suggestions should be given due consideration by those concerned.

Exploration of the feasibility of having surveys made by competent administrative analysts of policies, procedures, and utilization of personnel of the major State departments and agencies,

to the end that increased efficiencies and/or savings may result. It is believed that the cost would be negligible as compared with the results. Steps have already been taken in this direction by employment of specialists to review plans of the Maine State Office Building Authority. Activities of the State Personnel Department will also be reviewed by independent analysts in the near future.

A public actuary should be employed to review the financial structure of the Maine State Retirement System. It seems logical that a review of a system of this magnitude should be made periodically by independent examiners. The Legislature requires outside public auditors to audit the books of the State at least once every four years and a similar requirement relative to actuarial examinations should likewise be considered.

The Commissioner of Finance and State Controller should review the recent contract relating to annual payments to be made by the Maine Central Railroad to liquidate their proportionate share of the Kennebec Carlton Bridge cost. It appears that errors have been made in the past years and are reflected in the State account "Sinking Fund For Retirement of Kennebec Bridge Bonds." The balance of this account as of June 30, 1948, (including these errors) was used as a basis for determining the annual payments to be made by the Railroad to the State for the next twenty odd years. Inasmuch as a change in the present contract is contemplated in 1952, it is believed that a careful study of this matter should be developed before consummating a new contract with the Railroad.

A cost-of-living pay roll plan should be studied. A plan similar to that used by large business corporations and also one State, Minnesota, would appear to be feasible. Such a plan, based on the United States Bureau of Labor Statistics (Consumer's Index), provides increases or decreases in employees' salaries as the cost-of-living increases or decreases. Salaries are of major concern to employees and to the State; therefore, they are deserving of special study. Inasmuch as such a plan is working satisfactorily in industry for employee and employer, it would appear worthy of consideration and study by government.

The inventory requirements of the State Liquor Commission should be studied closely to the end that a substantial reduction might result. It would appear that this reduction could be effected by a periodic review of liquor stocks in stores and by a requisitioning system which would allow the store managers to order their stock on the basis of need.

Uniform records are recommended for all State departments and institutions to cover the handling of cash, properties, supply inventories, and personnel records. At present data relating to these items is obtained from varied sources. Uniformity of records would provide stronger controls and develop informa-

tion which would prove of advantage in the financial administration of government.

Consideration should be given by the Legislature and Commissioner of Finance to provide a sufficient amount of working capital to finance Highway Fund activities. It is estimated that at least a one million dollar working capital balance would be desirable. In the past sizable overdrafts have been noted in the Highway Fund Cash Account. In line with this suggestion, an improved accounting system would provide more pertinent information and stronger controls which are so vital in the administration of highway financial activities.

The Ninety-fourth Legislature appropriated \$27,527.22 for the Maine State Retirement System, which amount represents interest deficiency. This deficiency was created by crediting three per cent interest to all retirement accounts when actual earnings on investments were approximately two and one-half per cent. Consideration should be given to this matter by the Retirement Board.

Prior to issuing purchase orders for capital outlays, requisitions from State departments and other agencies should be checked by the Purchasing Department with the information provided the Legislature relating to their actual needs. Such lists are on file in the budget office and are readily available for checking purposes. In instances where items requisitioned are not a part of the original planning, these matters should be referred to the Commissioner of Finance and Governor and Council for approval before the orders are placed. It is understandable that line budgeting is difficult. Nevertheless any change in the plans as originally presented to the Legislature and accepted should receive proper approval before purchase is authorized.

The Legislature should consider the feasibility of eliminating from the "Departmental Budgets" all expenditure authorizations for capital outlays other than equipment. Creation of a separate "Capital Outlay Appropriation" account would help to clarify the budget for normal operations and would lend itself to greater control of the State fiscal policy.

A "manual" listing the operating requirements for financial administration of State departments and institutions should be prepared and furnished by the Department of Finance as a guide for all State agencies. This would be invaluable. At present numerous financial policies are carry-overs of many years and consequently a clear-cut up-to-date operating guide does not exist. Detailed requisites relating to such items as expense accounts, invoices, receiving reports, purchase orders, allotments, use of State properties, etc., which are of financial nature should be outlined and clearly explained.

A fleet insurance policy should be considered for State owned vehicles not so insured, and as relates to fire, theft, and collision

insurance, etc. At present separate policies are purchased by some departments at the discretion of the department head. It would appear that a fleet policy would be more comprehensive inasmuch as the coverage would be uniform. Furthermore it could be obtained at a more advantageous premium cost.

Every effort should be exerted toward standardization of equipment used by the State. This would permit purchasing items such as desks, chairs, typewriters, files, etc., in quantity lots and at substantial savings. Anticipation of yearly needs would result in economies, if practiced.

The State Purchasing Agent should consider the feasibility of obtaining written price agreements from vendors when it is impractical to purchase certain materials or service by competitive bids. Such agreements would contain either discounts or favorable prices which would be allowed the State Government in its fiscal operation. State departments and institutions would be advised accordingly when price agreements were made.

Adequate records should be devised for use of State departments and institutions to insure close control of hours worked and materials used by contractors when such work is done without the benefit of competitive bidding. It has been noted that invoices are paid for contractual services which do not contain a detailed itemization of the work done or materials used. At present many of these invoices are approved for payment in a routine manner and without the benefit of information needed for checking purposes.

The State Treasurer and State Controller should give thought to establishing control accounts for ninety day accounts receivable. The provisions of Chapter 79, Public Laws of 1947, require the State Treasurer to keep a record of all accounts receivable due the State that are over ninety days old. Closer control of these receivables is desirable.

It is believed that definite policies should be established concerning revenues from vending machines located on State properties. Presently the returns from some of these machines are used for the benefit of State employees. The control of all vending machines might well be under the supervision of the Superintendent of Public Buildings. The revenue should be earmarked for whatever use is authorized either by the Governor and Council or the Legislature.

Two items of particular importance which have had Legislative revision should again be considered inasmuch as economies would result if changes were made in the present law.

Changing the weekly pay roll plan to bi-weekly would reduce the number of State checks now being issued, thereby creating savings of over \$10,000.00 annually as estimated by the State Controller.

Use of State owned cars rather than the prevailing plan

of paying employees for use of personally owned cars would result in savings of more than \$50,000.00 yearly as estimated by the State Purchasing Agent.

A system for cities and towns to account for municipally owned properties is recommended. The State Department of Audit has approved a record for this purpose and it is a part of the State's uniform system of accounting for municipalities.

Previous Year's Recommendations Reviewed:

As concerns last year's suggestion that administrative costs be studied by the Commissioner of Finance to investigate duplication of work, etc., Governor Payne made the following statement in a radio address to the people on September 1, 1949:

"We are at work to eliminate duplication of effort and to bring to you a clear-cut demonstration of business methods in government to provide the best possible service at the lowest possible cost."

Good results are forthcoming and the Governor's progressiveness will produce savings for the taxpayer.

The State Liquor Commission should review its policies regarding the stocking of liquor and staffing of personnel in State liquor stores. Application of formulas, as adopted by the State Liquor Commission for both of these activities, indicated corrective measures should be considered. The Commission is working on this problem.

Effort should be made to establish a Salvage Division within the Bureau of Purchases so that the fullest benefit will result from repair, sale, transfer or other disposition of State properties. This still is needed. Such a division located at the Maine State Prison would result in savings to the State and might also be of considerable benefit to Prison operations.

Improvements are still needed in the accounting systems of State departments and institutions although considerable progress has been made in strengthening the accounting systems during the past fiscal year.

Laws enacted by the Ninety-fourth Legislature which relate to the previous year's audit suggestions are as follows:

A transfer was made of \$108,229.65 from the Pension Accumulation Fund to the Teachers' Savings Fund of the Maine State Retirement System to correct errors noted in previous years' records. (Chapter 128, Resolves of 1949.)

A sum of money was provided in the budget of the Maine State Retirement System to cover the State's liability for contributions due from teachers while they were in the armed services.

Annual audits are now required of sewer and school districts. (Chapter 172, Public Laws of 1949.)

Transfers from the Highway Unappropriated Surplus Account are to be made only with the approval of the Governor and Council. (Chapter 208, Section 2, Private and Special Laws of 1949.)

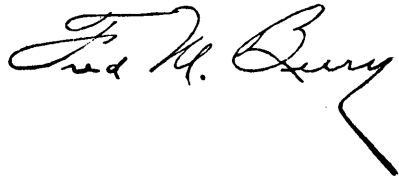
A reserve was provided for operating capital for the General Fund in the sum of two million dollars from the Unappropriated Surplus Account of the State's General Fund. (Chapter 54, Private and Special Laws of 1949.)

There was appropriated the sum of \$42,681.04 from the Unappropriated Surplus of the General Fund to replace the amounts which were impounded in closed banks with no realizable value in connection with the University of Maine Land Grant Fund and the Penobscot Tribe of Indians Trust Fund. (Chapter 31, Public Laws of 1949.)

It is hoped that this report will prove of value to you and to the taxpayers for it is so designed. It has been developed by a staff of men and women who have been most industrious in their responsibilities and I am happy to certify that it reflects, to the best of my knowledge and belief, true statements of the State's financial affairs. In the work, we have applied generally accepted auditing standards and followed all procedures that were considered necessary to discharge our duties under the letter and spirit of the statutes.

Individual audit reports either have been or will be prepared for State departments, institutions, and agencies which are audited by this department. They present in more detail the results of our findings and copies of them are transmitted to the Governor, Commissioner of Finance, State Controller, and Department Head for their review.

Respectfully submitted,

A handwritten signature in cursive script, reading "Fred M. Berry". The signature is written in dark ink and has a long, sweeping tail that extends downwards and to the right.

State Auditor

STATE OF MAINE FINANCIAL STATUS

Financial statements included in this report summarize and show the financial condition of the State of Maine and the result of its operations for the year ended June 30, 1949. They emphasize again the strong financial position of the State. Some of the factors contributing to this favorable financial position are:

The bonded debt was decreased by \$1,704,000.00 during the year leaving an unmatured debt at June 30 of \$10,221,500.00. It was unnecessary to negotiate any temporary loans during the year for the financing of current expenditures since cash on hand was ample at all times to meet obligations promptly. The surplus accounts of the General Fund and the Highway Fund continue to remain financially sound.

A statement of operations of the General Fund showed a gain for the current year of approximately \$1,408,000.00, while a similar statement for the Highway Fund showed a loss of approximately \$618,000.00. Substantial balances, however, were reflected in the Unappropriated Surplus Accounts of both funds.

The following tabulation summarizes the operations of the two funds for the year:

	General Fund	Highway Fund
Total Revenue.....	\$32,075,786.71	\$22,152,985.54
Other Credits:		
Contingent Account Transfers.....	293,043.34	—
Appropriation from Surplus.....	220,500.00	—
Reduction in Carrying Balance.....	775,517.01	294,144.27
Total.....	\$33,364,847.06	\$22,447,129.81
Less:		
Expenditures.....	31,956,065.83	23,063,965.11
Transfer to Special Revenue Fund.....	—	2,000.00
Net Increase Decrease in Surplus.....	\$1,408,781.23	\$618,835.30

UNAPPROPRIATED SURPLUS ACCOUNT

The Unappropriated Surplus of the General Fund of the State at June 30, 1949, was shown on the books as \$7,118,106.41. The Highway Fund Unappropriated Surplus was shown as \$1,270,884.32. As a result of post audit, certain adjustments have been made which reduces the amount of the General Fund Unappropriated Surplus to \$6,883,316.40 and that of the Highway Fund to \$1,253,603.91.

The balance of the Unappropriated Surplus Accounts of these funds as shown by the State Controller's report at June 30, 1949, and as adjusted by audit, is reconciled as follows:

	General Fund	Highway Fund
Balance, June 30, 1949 (Controller's Report)	\$7,118,106.41	\$1,270,884.32
Audit Additions:		
Accounts Receivable Not Set Up.....	507.00	—
Error in Lapsed Balances.....	183.04	—
Liquor Profit Understated.....	251.03	—
	7,119,047.48	1,270,884.32
Audit Deductions:		
Liabilities Not Set Up.....	89.70	17,280.41
Error in Revenue.....	2,175.00	—
Transfer to Appropriated Surplus.....	233,466.38	—
Balance, June 30, 1949 (Adjusted)	<u>\$6,883,316.40</u>	<u>\$1,253,603.91</u>

Post Audit Adjustments—General Fund

The major item of adjustment was the segregation of the advances totaling \$233,466.38 to the Maine State Office Building Authority as appropriated surplus, rather than Unappropriated Surplus. It is believed that since these will not be repaid until such time as the Authority has funds available, they should not be included in Unappropriated Surplus, which is available to finance State activities by Legislative act.

A review of the records of the Augusta State Hospital and Department of Agriculture reveals amounts of \$407.00 and \$100.00 respectively due the State, which had not been set up as accounts receivable.

The carrying balances at June 30, 1949, included \$161.13 of Sea and Shore Fisheries funds and \$21.91 of Adjutant General funds which should have lapsed to surplus.

An examination of the accounts of the Liquor Commission shows that profits were understated by \$251.03. Rental due of \$208.33 was not set up at June 30, 1949, and equipment with a book value of \$42.70 was written off although it was still in the inventory at the year end.

The liabilities not set up of \$89.70 represented amount due from General Fund accounts to the Working Capital Funds at June 30, 1949. These were included in the Working Capital Fund Assets, but the corresponding liability was not shown in the General Fund.

An analysis of revenues for the 1948-49 year revealed that prepaid bottlers licenses for the 1949-50 year, amounting to \$2,175.00, were erroneously included in the 1948-49 year.

Post Audit Adjustments—Highway Fund

A review of the Highway Fund records revealed that liabilities of \$34,005.22 due to the Highway Garage, Departmental Garage, and Prison Industries, had not been set up, although the offsetting assets were reflected in the Working Capital Funds. Of this amount \$17,280.41 applied to ac-

counts which lapsed to surplus at the year end, while \$16,724.81 affected carrying balance accounts.

FINANCIAL CONTROLS

There appears to be a general need of strengthening the financial controls of certain activities of the State Government with particular attention directed to the following items :

Properties :

Adequate accounting control of public properties is most essential. The investment in public property normally represents one of the largest assets of a governmental agency, but usually less attention is given to this type of asset than to any other. It is generally accepted that controls should be maintained for such items as cash, accounts receivable, taxes receivable, etc., but for properties such as land, buildings and equipment, little control is commonly exercised by Government. To account for these properties in a proper and orderly manner, an efficient accounting system is required. The State has approved a system of property control which will accomplish the desired purpose to a great extent, if followed. However, only a few State departments are equipped with it.

A study has been made of the property records of thirty-nine State departments to determine the completeness of property control. Only eight have adopted the system provided by the Continuing-Property Division of the Bureau of Accounts and Control, while eight other departments have records which are somewhat similar but do not follow the uniformity which is desirable in record keeping of this kind. The remaining twenty-three have some information pertaining to property inventory, but it is considered inadequate. It is believed that action should be taken by all State departments which have not adopted the system of property control to acquire it as soon as possible. It appears to be the belief of some department heads that this work will be done eventually by the Continuing Property Division. Inasmuch as it would be quite impractical for a single designated department to accept this responsibility, the installation by that Division cannot be expected. Responsibility for installing the system rests squarely with the department head alone.

Cash :

Control for handling cash has been fairly well established by most State departments. However, uniformity of records does not exist. A survey was

made of the cash records of thirty-nine State departments and of those examined ten had no cashbook at all, although in such instances, so-called income statements, similar to bank deposit slips, were used for that purpose.

It is believed that early priority should be given to the establishment of a uniform cash system for all State departments by the Bureau of Accounts and Control, which under the law is responsible for prescribing systems. A uniform system is needed in order that strong internal control for handling cash will exist and also that complete information will be available to show the source and amount of cash received, and the date of receipt. Such a system is invaluable when conducting audits.

Supply Inventories:

The large investment in supply inventories by some State departments and institutions makes it obvious that strong internal control is not only desirable but necessary. It is generally recognized that the establishment of good accounting methods and other allied procedures are an invaluable aid to the protection of inventories. Therefore, all State departments and institutions which deal with an inventory problem by virtue of operating stockrooms from which supplies are dispensed, should be equipped with suitable accounting controls at the earliest possible time. Inventory records properly maintained offer three important advantages:

To serve as a check on the custodians of the inventories.

To provide information essential to purchasing.

To facilitate the checking of physical inventories with book figures.

To maintain satisfactory control of inventories, it is necessary to have a ledger account established in which all purchases, withdrawals, and adjustments may be reflected. The balance of this account represents at all times the book investment in supply inventories. Physical checks may not be in exact agreement with the records, for it is expected that differences will arise from such factors as spoilage, obsolescence, and shrinkage. However, careful accounting will quickly show the reasons for any variations that may arise. At present it is quite impossible, on the basis of records currently kept, to satisfactorily report the true result of inventory activities.

Personnel Records:

The Department of Personnel promulgates rules and regulations affecting employees of the State, including regulations pertaining to sick leave and vacation. The time an employee spends away from his work has particular significance in personnel costs. For this reason, it appears logical that complete records should be maintained to show the status of each employee as relates to these privileges.

In a survey of thirty-eight State departments to determine the adequacy of the records as they relate to personnel requirements, it was found that there is no uniform record maintained by State departments for recording sick leave and vacation time taken by employees. Some departments require personnel to file reports on a weekly basis, some at monthly intervals, and others only require personnel to report semi-annually. There are other departments which keep no record whatsoever.

One of the requirements of the Personnel Department is that each State department and institution report the sick leave and vacation activities of its employees twice a year. However, it was noted that four departments have not rendered any report at all. Of the thirty-eight examinations made only seven have what is considered adequate records, the remaining thirty-one had some type of record but the sufficiency is questionable.

The Department of Personnel has adopted a system which may be used by State departments and institutions for the purpose of recording time out for sick leave and vacation. For the sake of uniformity and so that accurate information will be available for the State's use, it is recommended that this system be adopted by all State departments and institutions.

COST-OF-LIVING PAY PLAN

It is believed that the present basis of paying State employees for higher living costs may well be reviewed in the interests of both the employee and the taxpayer.

Considerable study has been made by experts in this field of government administration, and pay plans geared to current economic conditions have been formulated and used by private business and government. These plans may well be worthy of study by administrative officials of the State. One such plan is based on figures published by the United States Bureau of Labor Statistics (commonly known as Consumer's Price Index) and salaries rise or fall as the economic trend of prices moves upward or downward. If employees of the State are to be fairly compensated for their work, it is only reasonable to assume that a pay plan should be adopted which is beneficial to both employee and employer.

If such plans have been adopted by many of the largest industrial and manufacturing concerns in the Country and at present is in operation in one State, Minnesota, it would seem logical to believe that it might prove effective in governmental operations of Maine.

The State of Maine will have a problem to solve in the future to determine a fair and equitable basis for paying its employees. The personal service costs of the State must eventually be revised when a noticeable change in economic conditions arise. From present indications this may not be in the too distant future.

DEPARTMENT OF STATE TREASURER

The gross cash receipts of the State of Maine for the fiscal year ended June 30, 1949, handled by the office of the State Treasurer, totaled \$95,235,956.10. Cash disbursements for the same period were \$95,506,136.24.

The following tabulation reflects a continuous annual increase in the volume of transactions passing through the State Treasurer's office in the last five years :

Fiscal Year	Receipts	Disbursements
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
1949	95,235,956.10	95,506,136.24

The cash balance at June 30, 1949, was \$9,357,818.19. Balances on demand deposit in sixty-three separate banking institutions in the State of Maine aggregating \$8,684,112.87, were reconciled and verified by the Department of Audit from confirmations received direct from the depository banks. There was also on deposit in thirty-seven banks, savings or time deposits totaling \$648,181.13 which were verified in a similar manner. Cash advances at June 30, 1949, to several State agencies for purposes of petty cash and change funds, totaled \$25,524.19.

The State Treasurer's office also held short-term U. S. Treasury Certificates of Indebtedness totaling \$7,273,000.00 at par value. These securities represented temporary investment of surplus monies in the General, Bond, and Highway Funds.

The net book value of investments in securities held by the State Treasurer in all funds at June 30, 1949, amounted to \$19,352,599.02. Of this amount \$866,500.00 represented securities held for the account of various private trusts and guaranty deposits, the income on which is remitted directly to the owners of such securities.

The net income received by the State on an aggregate total of \$18,486,099.02 comprising its own portfolio of investments was \$303,958.22. All securities in the custody of the Treasurer of State at June 30, 1949, were verified by the Department of Audit by physical count and inspection.

It is suggested that consideration be given to the establishment of a reserve for cash operating capital for the Highway Fund by segregating an amount of at least \$1,000,000.00 from the General Highway Fund Unappropriated Surplus Account for this purpose. A similar reserve for the General Fund, totaling \$2,000,000.00, was created by the 1949 Legislature.

Provisions of Chapter 79, Public Laws of 1947, amending Chapter 15, Section 8, Revised Statutes of 1944, require the Treasurer of State to keep a record of all accounts receivable due the State which are over ninety days old upon certification by the State departments, institutions and agencies.

At present, many receivables, which are less than ninety days old, are certified by various State Departments and institutions to the State Treasurer for collection. This practice is not contemplated or required by statute. Consequently, a close control of the ninety day receivable accounts is not maintained. It is believed that a control account for these receivables should be established by both the Treasurer and State Controller so that complete and accurate information will be available at all times concerning them. It is recommended that proper accounting control should be established in connection with the handling of these accounts.

Considerable improvement was noted in the collection of receivables during the past year and a test verification of a representative number of the ninety day accounts was made by the Department of Audit at June 30, 1949 with satisfactory results.

MAINE STATE LIQUOR COMMISSION

The permanent working capital of \$3,000,000.00 established by law for the State Liquor Commission was temporarily increased in December, 1948, to \$3,200,000.00 by authority of Council Order No. 489. Chapter 57, Section 11, Revised Statutes of 1944, limits the merchandise inventory to the amount of working capital authorized. Records indicate that in July of 1948, the physical inventory exceeded the amount of working capital authorized by approximately \$18,400.00.

The Liquor Commission has instituted a formula for stocking its stores and warehouse requiring a three weeks inventory for stores and forty-five day backlog for the warehouse. It was stated that this formula was,

“geared to the purchasing formula instituted by the Commission some two years ago.”

The Governor and Council were informed of this in the statement of facts incorporated in Council Order No. 489, dated December 9, 1948.

The value of merchandise on hand August 30, 1949, was in excess of the formula, when applied to individual brands. The excess was determined on the basis of the previous three months' average sales and in this calculation new and discontinued brands were not considered. The value of discontinued numbers at August 30, 1949, amounted to \$70,092.99.

It is believed that this condition may be corrected to a great extent by giving serious consideration to the following:

The present method of supplying merchandise to retail stores does not permit the store managers to requisition their liquor stocks. Further discussion of the matter will not be undertaken at this time inasmuch as the subject was commented upon at some length in the previous year's report.

Shipping authorizations show that on brands purchased from State of Maine concerns a four weeks' supply was stocked in stores, while on other brands only a three weeks' supply was being maintained. However, a study of the days out of stock revealed that on active numbers the days out of stock were negligible for both "in State" and "out of State" brands, thereby indicating that a three weeks' supply is sufficient.

It was observed on several high priced and discontinued brands that some stores had a continuous supply while others were out of stock for extended periods of time. A carefully developed transfer plan might result in a more even distribution of stocks.

A study was made of the number of personnel employed in the various retail stores. This study revealed that the number of personnel employed has remained fairly constant during the past few years, whereas the sales trend has continued downward. This would indicate that a readjustment of personnel may be in order as illustrated by the following tabulation:

	Bottle Sales	Bottle Sales Per Cent Decrease 1946	Retail Stores	Number of Personnel	Average Bottles Per Clerk	Average Bottles Per Clerk Per Cent Decrease
June, 1946.....	808,805	—	41	206	3,922	—
June, 1947.....	619,793	23.37	44	211	2,937	25.11
June, 1948.....	606,595	25.00	45	212	2,861	27.05
June, 1949.....	578,192	28.51	46	212	2,727	30.47

As a guide for staffing State Liquor Stores, the State Liquor Commission has a manpower formula, and the application of it indicates that fourteen of the State's retail stores are overmanned. The subject of personnel has been discussed at greater length in the previous year's report; therefore, further comments will not be made at this time.

DEPARTMENT OF INLAND FISHERIES AND GAME

Examination of the records in the Department of Inland Fisheries and Game for the fiscal year 1948-49 revealed the following:

Total revenue for the 1948-49 fiscal period was \$1,269,134.49, an increase of \$462,682.37 or approximately fifty-seven per cent over the previous year. The major contributing factors were more licenses issued and an increase in the charges for certain licenses. Grants from the Federal Government for wildlife restoration were larger as a result of expansion of the restoration program. Fines and penalties collected also showed a substantial increase. Current revenues as reported by the Department were checked with the records of the State Controller and one exception was noted. Revenue due from the Federal Government for participation in wildlife restoration projects appears overstated by the inclusion of certain items applicable to the next fiscal year. These items totaled \$2,438.54.

Consideration should be given to the revision of inventory records of the Department. Capital expenditures over the past three years totaled \$249,572.97 (exclusive of an additional \$408,276.09 spent for new construction). Such amounts would appear to warrant early priority in the establishment of a standardized continuing property record for land, buildings, and equipment.

The Department maintains no centralized control of accounts receivable. Such a record appears desirable, particularly in view of the increasing number of billings being made to the Federal Government by the Wildlife Restoration Division.

Expenditures for the 1948-49 fiscal year were \$1,184,535.68, a slight decrease from the amount expended in the previous year. Accounting records were reviewed and a substantial number of paid invoices were examined. In the Repellents Account, approximately \$8,000.00 was spent during the year for materials used to erect fences throughout the State for individuals in connection with crop damage by deer. This expenditure was examined, however, it was not possible to determine the locations of the fence, due to incompleteness of the records. All other expenditures appear well controlled and properly handled.

Other points which appear worthy of consideration are:

To coordinate purchasing practices between divisions of the Department.

To establish stronger control of inventory reports furnished by the Superintendents of hatcheries and game farm for more exact accounting of fish and pheasants raised by the Department.

To install records showing usage of all motor equipment owned by the Department as well as operating costs of same.

To review insurance coverage on properties of the Department to determine if they are sufficiently insured.

BUREAU OF PURCHASES

The revenues and expenditures of the Bureau of Purchases were found to have been handled in a satisfactory manner with one exception being noted. Through an apparent misunderstanding, the Bureau not only paid to the Federal Post Office all State "postage due" expense, but also paid a duplicate amount by journal to the State House Post Office account. This double payment increased the budgeted postage expense to the extent that it was necessary to request a transfer of funds (Council Order No. 178) for the purpose of defraying it.

The revolving fund of the Departmental Supplies account was increased from \$17,500.00 to \$21,000.00 in April, 1949. During the nine months of the fiscal year prior to this increase, the fund consistently showed a cash overdraft of several thousand dollars. However, it is believed the present amount of working capital will be sufficient to eliminate further overdrafts.

Revenue from rental of cars to various State Departments amounted to \$83,907.09; rentals are based on a charge of four and one-half cents per mile. It was noted during the audit of the Departmental Garage Account, that of the seventy-eight cars operated by the Garage, forty-seven were permanently assigned to the Highway Department. Of the total rentals received, the Highway Department paid \$69,983.01 or eighty-three per cent. The fact that the Highway Department is assigned sixty per cent of the cars and accounts for eighty-three per cent of the revenue suggests that the income from the Department is used to support the costs of cars rented to other State departments. One example is: A car assigned to a State department on a full time basis produced revenue of \$477.54 for the year, while the cost of operating it was \$921.24, thereby reflecting a loss of \$443.70.

A test check was made of purchasing procedures followed by the Bureau by making a detailed examination of all purchase orders applicable to one large State department. The amount of purchases of this department for which orders cleared through the Purchasing Department totaled \$346,899.97. Of this amount seventy-nine per cent was covered by 1,299 regular purchase orders valued at \$275,711.44; the remaining twenty-one per cent was covered by 1,776 emergency purchase orders totaling \$71,188.53.

An analysis of the emergency purchase orders revealed that 154 were for \$100.00 or more with a total value of \$43,367.37. If these orders had cleared through regular purchasing channels, the emergency orders would have been reduced to \$27,821.16, or only eight per cent of the orders clearing through the Bureau for this department.

It was noted that seventy-nine emergency purchase orders, totaling \$9,319.17, were issued to one company for airplane supplies and service which included several substantial repair and modification jobs. All aviation gasoline of this department was purchased on emergency purchase orders and during the year one vendor received orders amounting to \$4,058.87. Lesser amounts were noted as awarded to other vendors. There were also seventeen emergency purchase orders, totaling \$4,772.55, issued to one vendor for grain purchases during the first six months of the year although these were by special permission of the Purchasing Agent. However, during the last six months grain purchases continued from the same vendor on regular purchase orders based on prices quoted by the vendor to the Department involved. These conditions appear worthy of study.

It was observed that the Bureau of Purchases does not assemble statistical information to show the dollars and cents activities of its purchasing operations. It would appear that statistics of this kind would be invaluable, particularly when they might show possibilities of strengthening purchasing procedures. In fairness to the Purchasing Agent, it is pointed out that such data is rarely compiled by State Purchasing Agents according to information received from an officer of the National Association of State Purchasing Agents.

A statistical tabulation of the regular purchase orders showed the following classifications of purchases:

Statistical Information

	Number of Purchase Orders	Total Value
When bids were obtained	341	\$136,528.27
When quotations were received by letter	253	36,829.15
Quotations by phone, telegram, verbal contract or agreement previously made	193	14,578.72
No competition available because of special features or circumstances. (Includes purchases in open market due to scarcity of merchandise.) ..	228	62,031.40
Insufficient time to obtain competition due to urgent need	16	5,201.78
Orders placed by Superintendent of Public Printing	268	20,542.12
Total	1,299	\$275,711.44

From the information developed by this statistical tabulation, it appears that there are several points which might be worthy of study by the Bureau.

Other points which appear to merit consideration are:

To file complete information with purchase orders when awards are made without benefit of competitive bidding.

To standardize insofar as possible, for use of State departments and institutions, such items as office equipment and other types of equipment common to all, so that full price advantage may be obtained by purchasing in quantity lots.

To follow up to a greater degree than at present specifications relating to purchases by testing, counting, and weighing materials received, to determine that they are meeting purchase requirements.

To consummate purchase agreements with vendors when it is impossible to obtain merchandise or service by competitive bids. Such a practice would assure the State the best possible price by obtaining discounts or favorable prices that may be applicable to governmental operations.

HIGHWAY DEPARTMENT

Work is now in progress covering the audit of the Highway financial activities for the fiscal year 1948-49. The following tabulation summarizes the revenues and expenditures, based on preliminary examination:

Revenue:		
Gasoline Tax	\$12,031,572.66	
Motor Vehicle Registration and Fees	5,897,540.72	
Federal Grants	2,882,732.35	
Cities, Towns and Counties	1,203,684.06	
Other	137,455.75	
Total		\$22,152,985.54
Expenditures:		
Construction	10,720,456.32	
Maintenance	6,886,749.01	
Snow Removal	1,849,715.94	
Bond Retirement and Interest	1,960,983.50	
Administration and Surveys	450,543.72	
State Police	549,892.26	
Motor Vehicle Division	436,762.75	
Miscellaneous	208,861.61	
Total		23,063,965.11
Excess of Expenditures over Revenue		910,979.57
Less: Expenditures from Carrying Balances and Transfers to Special Revenue Account		292,144.27
Net Decrease in "Surplus"		\$618,835.30

All construction contracts awarded or completed during the year were examined. In some instances it was observed that final payments exceeded original estimates by substantial amounts. While the State Controller receives a copy of the original contract, no further information is provided to cover payments which are in excess of the amounts originally indicated. In such instances, it is noted that the Federal Government requires a detailed explanation of all items exceeding the original estimate by ten per cent—or fifty per cent for items of less than \$500.00 prior to reimburse-

ment. A similar report to the State Controller prior to the payment for revised estimates would appear advisable.

Review of the Federal Secondary Roads account indicates that the Federal Government, in some instances, does not participate on the customary basis of fifty per cent of actual cost. Cost restrictions are placed on work done by the State which do not apply when work is done by private contractors. In view of these restrictions it would appear advisable, from a financial standpoint, for the Highway Department to consider employing private contractors for all work of this type.

The following tabulation from the Controller's records reflects the monthly revenues and expenditures of the Highway Fund for the last fiscal year and indicates the need for a substantial working capital if temporary loans are to be avoided. It is suggested that consideration should be given to earmark at least \$1,000,000.00 of the Highway Unappropriated Surplus for this purpose.

	Revenues	Expenditures
1948		
July.....	\$1,793,948.61	\$3,105,490.39
August.....	1,929,099.48	2,751,683.41
September.....	2,035,876.19	2,719,552.94
October.....	1,329,932.11	2,232,233.61
November.....	2,146,448.52	1,792,900.76
December.....	1,692,752.23	1,706,758.54
1949		
January.....	1,832,196.66	1,604,078.51
February.....	2,753,274.69	778,722.33
March.....	2,270,851.59	851,366.52
April.....	1,295,372.91	1,226,647.78
May.....	1,287,951.12	1,467,388.59
June.....	1,896,849.47	2,931,904.76

A study of these figures shows that the period of heaviest expenditures occurs from July through December of each year, while the period of greatest revenue intake is from January through June. These facts point to the need of an operating cash reserve to provide for some degree of stabilization in financing Highway Fund expenditures during certain times of the year. A further review of the monthly status of the Highway Fund indicated that during periods of heaviest expenditure the cash account was overdrawn in amounts ranging at times to slightly more than \$500,000.00. In these same periods, short term U. S. Certificates of Indebtedness of three to four million dollars were held for the account of the Highway Fund; consequently, the cash of other funds was being used to finance highway expenditures, while the interest earned on invested Highway Fund monies was credited to the Highway Fund.

It is noted in the current fiscal year (1949-50) that all temporary investments of the Highway Fund at June 30, 1949, have been sold thus resulting in currently maintaining sufficient cash balances.

Of the \$6,886,749.01 expended for maintenance, \$6,431,376.28 was for the maintenance of State and State-aid highways. Accounting is on a

county-wide basis indicating the type of road and function performed, such as "cutting bushes," "installing culverts," etc. The volume of expenditures would appear to warrant more detail accounting for cost analysis, particularly classifications of expense such as personal services, labor, commodities, equipment, traveling expenses, etc.

The Highway Accounting Office maintains detailed records relating to most of the Highway appropriation accounts. Although the Commission exercises broad powers over the financial administration of the Highway Fund, the accounting office does not maintain complete records of certain Fund accounts, apparently relying on the records of the State Controller for this information. It is believed an improved accounting system is needed for the proper administration of the Highway Fund's financial activities. This matter deserves special attention.

MAINE AERONAUTICS COMMISSION

An examination of the records of the Maine Aeronautics Commission for the fiscal year 1948-49 revealed certain weaknesses. The establishment of proper control records for handling cash and inventories is desirable.

A check of cash receipts revealed that no deposits of funds were made with the State Treasurer for approximately five months. It was further noted that there were instances wherein personal checks of employees had been deposited as cash receipts although they did not represent payments for State's services.

A review of the inventory problem as to records, etc., revealed that information dealing with equipment was not current. The Continuing Property Records Division of the Bureau of Accounts and Control provides a system whereby adequate control of the State's properties may be maintained. This system should be installed by the Commission and kept current.

Analysis of expenditures indicated that the services of the Bureau of Purchases should be more fully utilized in order that the most favorable prices may be obtained. Other matters which are considered of importance and deserving of the Commission's attention are: That all purchase orders reflect the object or purpose for which materials and labor are received; that invoices for repair work should contain detail information pertaining to material and labor used. The use of receiving reports is also of prime importance and they should bear the signature of the employee who actually receives the services or materials from the vendor. It has been the practice for an office clerk to sign receiving records in a routine manner without the benefit of knowing whether or not the items were in agreement with the contracts.

A formal rent agreement should be entered into by the Commission and tenants of the airport building so that complete information will be available as to the privileges offered in the rent contract. Such data could be incorporated either in a lease form or by recording verbal agreements in the minutes of the Commission's meetings. Attention has been given this matter subsequent to the close of the fiscal year ended June 30, 1949.

STATE INSTITUTIONS

Work is now in progress on the audits of the thirteen State Institutions, and although all have not been completed at this writing, preliminary work shows total expenditures for the fiscal year ended June 30, 1949, to be \$4,571,346.96. The following tabulation is presented showing the expenditures of the Institutions for the last four fiscal years. The first column indicates the percentage of increase in the fiscal year 1948-49 over 1945-46.

	Per Cent Increase Over 1946	Fiscal Years Ended June 30			
		1949	1948	1947	1946
Augusta State Hospital.....	74.5	\$1,096,671.69	\$951,447.55	\$841,781.05	\$628,375.49
Bangor State Hospital.....	34.2	769,353.24	741,798.09	665,025.79	573,348.63
Central Maine Sanatorium...	33.7	356,525.90	309,297.17	324,827.19	266,672.56
Military and Naval Children's Home.....	35.0	53,132.91	54,304.87	49,780.47	39,365.90
Northern Maine Sanatorium..	31.0	202,465.78	198,104.17	178,209.81	154,525.05
Pownal State School.....	54.7	762,926.44	671,828.49	608,545.59	493,300.67
Prison, Maine State.....	29.0	350,556.40	321,402.87	312,887.02	271,718.24
Reformatory for Men.....	31.2	164,750.00	125,543.39	125,956.48	125,617.66
Reformatory for Women.....	26.5	148,575.77	139,328.54	148,066.40	117,442.13
School for Boys.....	6.7	157,701.13	157,636.19	157,451.99	147,744.93
School for Deaf.....	56.0	95,957.79	78,820.87	74,914.78	61,525.99
School for Girls.....	16.0	167,090.65	165,756.50	165,251.65	144,097.53
Western Maine Sanatorium..	31.0	245,639.26	227,350.89	213,008.05	187,528.04
	42.4	\$4,571,346.96	\$4,142,619.59	\$3,865,706.27	\$3,211,262.82

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

A study of the above figures indicates increases since 1945-46 range from 6.7 per cent for the State School for Boys to 74.5 per cent for the Augusta State Hospital. The over-all average increase was 42.4 per cent.

The uniform bookkeeping system installed in all institutions on recommendation of the State Department of Audit, during the fiscal year 1947-48, has functioned properly in the past fiscal year and has yielded satisfactory results. The several administrative officials of the institutions now have available currently, up-to-date financial information as a basis for planning fiscal policies and the effective carrying out of their financial administrative duties.

It appears, however, that further strengthening of the accounting systems can be accomplished by the establishment of proper inventory controls for stockrooms. This could be accomplished by charging all pur-

chases of supplies to an inventory control account and as the supplies are requisitioned for use, credits would be entered; thus, a control in monetary value would be obtained with inventory balances being available monthly.

MAINE STATE RETIREMENT SYSTEM

During the fiscal year, funds of the Maine State Retirement System increased approximately \$1,726,000.00, resulting in a fund balance at June 30, 1949, of \$9,040,621.99. The following tabulation compares this year's balance with that of June 30, 1948:

	June 30, 1949	June 30, 1948
State Employees' Funds.....	\$2,073,162.86	\$1,585,202.49
Teachers' Funds.....	2,651,422.26	2,024,841.11
Participating Districts—Employees' Fund.....	373,069.89	253,394.01
State Funds.....	3,297,746.97	2,925,846.85
Participating District Funds.....	467,248.20	350,031.81
Unallocated Interest.....	177,971.81	174,322.84
	\$9,040,621.99	\$7,313,639.11

As of June 30, 1949, there were approximately 21,000 members and 1,412 pensioners participating in the System. In addition to State employees and teachers, the membership includes employees of seventeen municipalities, six water districts, two counties, and two quasi-municipal corporations. The Ninety-fourth Legislature further expanded eligibility for participation in the System to include employees of Public Library Corporations and of the Maine Municipal Association.

With the exception of cash, considered necessary for current operations, funds of the System are invested in bonds, bank stocks, and savings accounts. During the 1948-49 year, net income from these investments was \$192,709.96. An analysis of the investments at June 30, 1949, revealed the following:

Investment	Carrying Value
U. S. Government Bonds.....	\$4,957,449.02
Canadian Bonds.....	88,020.61
Railroad Bonds.....	512,652.64
Utility Bonds.....	2,821,295.62
Municipal Bonds.....	16,000.00
Industrial Bonds.....	285,454.65
Bank Stocks.....	62,834.88
Savings Accounts.....	95,507.63
	\$8,839,215.05

Included in the appropriation of \$1,218,791.00 for the Maine State Retirement System for the 1949-50 fiscal year was \$27,527.22 representing interest deficiency in the Fund. This deficiency was created by crediting three per cent interest to all retirement accounts when, as a matter of fact, the actual earnings on investments represented only approximately two and

one-half per cent. Chapter 384, Section 13, Part II, of the Public Laws of 1947, provides,

“The board of trustees from time to time shall set the rate of regular interest at such per cent rate compounded annually as shall be determined by the board would be equitable in its judgment, both to the members and to the taxpayers of the state.”

It would appear that crediting three per cent interest to the retirement accounts is not equitable when the fund assets are only earning two and one-half per cent interest. This is particularly true when it becomes necessary for the taxpayers to finance a deficiency every two years of approximately \$27,000.00 It is believed that the Board of Trustees should give this matter their serious consideration.

Mention was made in the previous audit report of an apparent overpayment by the State of approximately \$108,000.00 into the Teachers Fund. Legislation to correct this matter was enacted by the Ninety-fourth Legislature.

STATE MILITARY DEFENSE COMMISSION

The State Military Defense Commission was created under the provisions of Chapter 308, Public Laws of 1939, enacted by the Legislature at a special session in June of 1940. The Legislature provided for the financing of this activity by authorizing a bond issue of \$2,000,000.00 under the provisions of Chapter 120, Private and Special Laws of 1939. At June 30, 1949, the status of this special account was as follows:

Funds Provided:

Proceeds of Bond Issues	\$2,000,000.00	
Appropriation Balance for Armories	25,511.82	
Contributions from Cities and Towns	15,000.00	
Fire Loss Recovery	130,691.09	
Miscellaneous Sales, Rentals, etc.	14,755.69	
Total		\$2,185,958.60

Expenditures:

Airports	342,073.70	
Armories	1,246,151.56	
Armory Maintenance and Equipment, State Guard, etc.	126,413.45	
Administration	60,388.37	
Total		1,775,027.08
*Unexpended Balance—June 30, 1949		\$410,931.52

*Allotted for: Administration	\$5,494.46
Military Purposes	398,205.92
Unallotted	7,231.14
	\$410,931.52

MAINE STATE OFFICE BUILDING AUTHORITY

Chapter 76, Private and Special Laws of 1941, as amended, established the Maine State Office Building Authority for the purpose of erecting an office building or addition to the State House for the various departments of State Government.

In order to procure funds necessary for construction, the Building Authority is authorized to borrow money for this project. Chapter 51, Private and Special Laws of 1945, provides that until the Building Authority shall have been able to borrow money as authorized, expenses incurred for purposes contemplated by the act may be paid out of general funds of the State on warrants drawn by the Governor and Council.

The following tabulation shows the status of the Maine State Office Building Authority account as of June 30, 1949:

Funds Provided:

Federal Grants	\$21,000.00
Advances from General Fund (to be reimbursed)	233,466.38
Rent of Property	100.00
	<hr/>
	\$254,566.38
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Expenditures:

Travel and Miscellaneous Expense	\$5,922.68
Appraisals, Surveys, etc.	2,542.49
Purchase of Property	97,000.00
Architect Contest and Awards	24,101.21
Other Architect Fees	125,000.00
	<hr/>
	\$254,566.38
	<hr/> <hr/>

GENERAL

In the course of the many audits which have been conducted during the past fiscal year, there are certain phases of governmental operations which appear worthy of further attention. It is believed consideration of them will prove beneficial.

Invoices should be carefully checked to obtain full benefit of cash discounts.

More responsibility should be attached to required signatures, and "rubber-stamp" type of signature should be eliminated.

Periodic review of insurance information furnished Insurance Department to ascertain that coverage desired is complete and up-to-date is desirable.

Receiving reports and certificate of receipts should be executed by individuals having first-hand knowledge of materials received.

Efforts should be made to dispose through the proper channels of any surplus equipment which may now be in possession of State departments and institutions.

All licenses and permits issued by the various State departments and agencies should be prenumbered for audit control.

Continued effort should be exercised to keep emergency purchase orders of over \$25.00 at a minimum.

Studies should be made by department heads looking toward elimination of duplication of efforts.

Duplication of invoice information on emergency purchase order forms should be discontinued.

The Department of Personnel should prepare and distribute a manual of its current rules and regulations.

A review of rental agreements to ascertain that current rents paid are not in excess of amounts warranted by present day conditions is needed.

A standard system should be established for controlling accounts receivable in all State departments and institutions.

The requiring of daily mileage reports for State owned cars and usage records for other motor equipment appears desirable.

A final biennial budget report should be prepared to show not only requests, and estimates of State departments, institutions and agencies and also the estimates of the Governor's budget committee, but also the actual result of Legislative action.

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 activities of cities, towns, village corporations, etc. Statistical schedules are incorporated in this report and show such pertinent items as valuations (both State and local), tax rates, municipal indebtedness, etc.

During the past fiscal year the Department of Audit was requested to audit the books of 194 municipalities. As of November 1, 1949, 182 of these

audits have been completed. As a result of these examinations only one case involving a major variation was noted. This occurred in the accounts of the Treasurer-Tax Collector of the Town of Chelsea. The variation amounted to \$2,510.54, and was settled by the bonding company. No criminal action was taken by the Town in this case inasmuch as the evidence pointed to laxity and carelessness on the part of the Town Official charged with handling these funds.

In last year's report of the State Auditor, reference was made to an audit of a northern town in which irregularities were noted. Due to the fact the matter was then in the hands of the court, it was stated that a final report would be made following its adjudication. The case involved the Superintendent of Schools of the Town of Fort Kent. Misuse of public monies was discovered and a final settlement made by the School Superintendent with the Town. The court found the individual guilty of a felony and he was committed for the offense.

Other audits conducted by the Department of Audit disclosed variations in certain municipal accounts. Inasmuch as these variations were of minor nature and resulted generally from laxity in handling accounts, no prosecutions were instituted. In practically every instance these variations were settled in full.

The law requires that all municipalities in the State shall have their books and records audited annually and that a certified copy of the audit report when made by other than the Department of Audit be filed with the State Auditor. At present the Department is lacking reports from thirteen municipalities. Satisfactory arrangements have been made recently to obtain ten of these reports; however, unsatisfactory results apply to the three remaining. This matter will be referred to the Attorney General for action in the immediate future.

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

Tax Commitment	Average Cost	Highest Cost
Under \$25,000.....	\$104.26	\$574.55
\$25,000 to \$50,000.....	164.64	455.60
\$50,000 to \$75,000.....	131.84	249.37
\$75,000 to \$100,000.....	184.89	287.38
\$100,000 to \$250,000.....	260.22	1,144.15
Over \$250,000.....	645.27	1,593.03

As the Department of Audit operates strictly on the basis of conducting comprehensive and thorough examinations, the cost of each audit depends entirely upon the condition of the records as maintained by the Town Officials. The current year's costs, compared with those of previous years, indicates only slight increases despite the higher rates necessary to cover higher operating costs.

Effective January 1, 1949, it was again necessary to increase the per diem rates charged for audits. The present rates are: Senior Auditors, \$20.00 per day; Assistant Auditors, \$17.00 per day; Clerical assistance, \$1.00 per hour. The cost of audits further includes actual traveling expenses incurred.

The Ninety-fourth Legislature enacted certain laws, effective August 6, 1949, relating to municipalities. Of particular interest were:

Chapter 158, Public Laws of 1949, permits the appropriation of money for town dumps.

Chapter 193, Public Laws of 1949, permits the appropriation of money for volunteer fire departments.

Chapter 119, Public Laws of 1949, permits the appropriation of money for insurance against public liability and property damage resulting from negligent acts of municipal personnel.

Chapter 210, Public Laws of 1949, regulates the expenditure of revenues received from parking meters.

Chapter 433, Public Laws of 1949, permits the selectmen, upon authorization by the inhabitants at a legal town meeting, to use highway equipment on private ways.

Chapter 437, Public Laws of 1949, created a School Building Commission to provide assistance to cities and towns in the construction of school buildings.

Chapter 66 Public Laws of 1949, eliminated the ceiling of \$500.00 previously placed on money held in trust for cemetery purposes.

Chapter 172, Public Laws of 1949, provides that every sewer and school district shall have an annual audit of its accounts.

It is recommended that all municipalities consider the installation of adequate land and property records. Such records will, in the current fiscal year, become a part of the State uniform system of accounting for municipalities. Some of the uses of these records are:

They will help disclose any loss or theft of municipal properties.

They will facilitate in determining the amount of insurance that should be carried.

They will prove helpful in purchasing replacements and new equipment.

They will assist in locating and identifying the items for the annual inventory; a physical count should be made annually.

In addition, the use of these records will enable the municipal officers to know at a glance the equipment owned, the original cost, and its age.

COUNTIES

Examinations were completed of the books and records of the sixteen counties of the State of Maine for the year ended December 31, 1948. These examinations include a review of the records kept 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 showing revenues and expenditures for the sixteen counties, are included elsewhere in this report. Of particular interest is the following tabulation showing the debt and per capita debt of each county.

County	Population	Valuation	Debt	Per Capita Debt
Androscoggin.....	76,652	\$69,543,000	\$29,700	\$.39
Aroostook.....	93,174	61,438,739	—	—
Cumberland.....	146,000	151,813,000	110,000	.75
Franklin.....	19,107	16,926,331	—	—
Hancock.....	32,291	33,091,658	56,000	1.73
Kennebec.....	77,231	57,418,629	—	—
Knox.....	27,078	21,807,505	12,000	.44
Lincoln.....	16,220	14,841,005	—	—
Oxford.....	42,101	31,760,372	135,000	3.21
Penobscot.....	96,681	78,303,782	—	—
Piscataquis.....	18,308	22,284,776	15,750	.86
Sagadahoc.....	19,118	15,656,200	—	—
Somerset.....	37,294	39,876,369	—	—
Waldo.....	21,159	12,373,000	—	—
Washington.....	35,764	19,462,070	431,000	12.05
York.....	82,550	71,413,000	195,000	2.36
	840,728	\$718,009,436	\$984,450	1.17

COURTS

During the past year the Department of Audit has completed audits of Superior Courts, Municipal Courts, Trial Justices, Probation Officers, and Jails.

The results of these examinations again indicate that consideration should be given by the County Commissioners to the supplying of pre-numbered warrants and duplicate receipt books for use of the municipal and trial justice courts. This was commented upon at greater length in last year's report.

Included in the statistical section of the report is information covering the total cases handled by each court and amounts of fines and/or costs collected and disbursed to the Counties.

MUNICIPAL DIVISION—DEPARTMENT OF AUDIT

The Municipal Division of the State Department of Audit is operated on a self-supporting basis and all revenues received for services rendered are credited to a special revenue account. At the close of the fiscal period ended June 30, 1949, a net gain in operations resulted over the previous fiscal year and amounted to \$1,604.66. The balance in the account at June 30, considering work in process was \$11,650.64. This amount serves as working capital for the Division and will remain fairly constant over the year, inasmuch as the Division operates on a nonprofit basis.

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

	1949	1948	1947	1946	1945
Balance July 1 (Adjusted)	\$4,286.24	\$10,585.26	\$8,089.34	\$12,183.99	\$16,610.73
Income:					
Municipalities	37,216.43	26,302.29	33,816.72	35,428.77	22,824.31
Other Agencies	19,186.67	15,310.67	23,725.49	8,853.82	9,051.86
Total Income	56,403.10	41,612.96	57,542.21	44,282.59	31,876.17
Total Available	60,689.34	52,198.22	65,631.55	56,466.58	48,486.90
Expenditures:					
Salaries	38,516.67	34,611.12	40,409.20	34,691.20	26,647.00
Other Expenses	15,263.06	13,300.86	14,637.09	14,813.64	9,620.19
Total Expenditures	53,779.73	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	53,779.73	47,911.98	55,046.29	48,377.24	36,308.01
Balance June 30:					
Appropriation Balance	6,909.61	4,286.24	10,585.26	8,089.34	12,178.89
Work in Process—Not Billed	4,741.03	5,759.74	2,314.13	8,347.16	4,846.91
Total	\$11,650.64	\$10,045.98	\$12,899.39	\$16,436.50	\$17,025.80

AUDITS

During the fiscal year ended June 30, 1949, the State Department of Audit has conducted 477 examinations as follows:

State Departments	49
Examining Boards	17
Institutions	13
Normal Schools and Teachers' Colleges	4
Quasi-Independent Agencies	2
Fair Associations (Racing)	15
Academies	14
Municipalities and Municipal Districts	216
Counties	16
Municipal and Superior Courts	49
Trial Justices	17
Registers of Probate	16
Registers of Deeds	18
Public Administrators	1
Clerks of Courts	16
County Jails	9
Probation Officers	5
<hr/>	
Total	477

CONSOLIDATED BALANCE SHEET—AUDITOR'S

As of June 30, 1949

ASSETS			
Schedule No.			
A- 1	Cash	\$9,357,818.19	
A- 2	Investments	19,352,599.02	
	Deposits with Federal Government	40,417,231.18	
A- 3	Taxes Receivable (Net)	2,432,094.87	
A- 4	Accounts Receivable (Net)	1,427,494.93	
A- 5	Merchandise Inventory	2,740,658.14	
A- 6	Other Assets	1,895,971.09	
A- 7	Fixed Assets	1,716,913.60	
	Total Assets		\$79,340,781.02
	Capitalized Expenditures (Bonded Debt)		8,821,500.00
	Total		<u>\$88,162,281.02</u>
LIABILITIES, RESERVES AND SURPLUS			
Liabilities:			
	Accounts Payable	\$1,867,482.31	
A- 8	Other Current and Accrued Liabilities	521,342.22	
A- 9	Bonds—Unmatured	10,221,500.00	
	Total Liabilities		\$12,610,324.53
Reserves—Expendable:			
	Maine Post War Public Works	40,515.13	
A-10	Carrying Balances	7,505,983.02	
	State Contingent Account	450,000.00	
A-11	Trust Funds—Undistributed Income	69,377.95	
A-12	Unemployment Benefit Fund	40,810,259.00	
	Total Expendable Reserves		48,876,135.10
Reserves—Nonexpendable:			
A-12	Trust and Guarantee Funds—Principal	12,979,979.02	
	Total Nonexpendable Reserves		12,979,979.02
Surplus:			
Appropriated:			
	Working Capital	5,221,455.68	
	Maine Forestry District—Advances	63,000.00	
	Forestry Department—Deferred Approp.	41,000.00	
	Maine Office Building Authority—Advances	233,466.38	
	Total Appropriated Surplus		5,558,922.06
Unappropriated:			
	General Fund	6,883,316.40	
	Highway Fund	1,253,603.91	
	Total Unappropriated Surplus		8,136,920.31
	Total		<u>\$88,162,281.02</u>

BALANCE SHEET—ALL FUNDS
CONTROLLER'S REPORT
As of June 30, 1949

	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	\$3,523,996.53	\$2,338,487.70	\$958,678.52	\$10,931.52	\$932,362.01	\$206,676.68	\$1,150,585.99	\$243,225.58
Short Term U.S. Gov. Securities	3,848,429.31	3,025,035.29	—	400,000.00	—	—	—	—
Deposits with U.S. Treasury	—	—	—	—	—	—	—	40,417,231.18
Accounts Receivable (Net)	2,503,405.18	406,063.65	591,781.74	—	13,899.09	37,170.51	37,085.12	169,891.82
Due from Other Funds (Contra)	5.16	75,000.00	—	—	—	34,548.25	—	—
Inventories	—	—	—	—	2,725,598.47	426,912.17	—	—
Investments (Net)	1,397.50	—	—	—	28,000.00	—	11,183,236.92	—
Working Capital Advances to Other Funds (Contra)	3,353,606.80	642,500.00	—	—	—	—	—	—
Other Assets	15,395.17	2,738.79	75.00	—	1,692.70	—	944,238.81	—
Plant and Equipment (Net)	—	—	—	—	97,920.04	1,618,950.86	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness	90,000.00	8,251,500.00	—	—	480,000.00	—	—	—
Accounts Receivable 1949-1977	—	—	—	—	1,295,065.57	—	—	—
Total Assets	\$13,336,235.65	\$14,741,325.43	\$1,550,535.26	\$410,931.52	\$5,574,537.88	\$2,324,258.47	\$13,315,146.84	\$40,830,348.58
Liabilities								
Accounts Payable	\$1,002,982.37	\$217,917.99	\$151,049.84	—	\$372,327.03	\$102,125.72	\$20,703.57	\$375.79
Due to Other Funds (Contra)	—	—	—	—	75,000.00	181.71	—	—
Other Current Liabilities	179,362.98	54,077.50	18,730.00	—	21,711.35	249.09	—	—
Bonds Payable	—	8,251,500.00	—	—	1,880,000.00	—	—	—
Total Liabilities	1,272,345.35	8,523,495.49	169,779.84	—	2,349,038.38	102,556.52	20,703.57	375.79
Reserves and Surplus								
Reserves:								
For Authorized Expenditures	229,773.70	4,304,445.62	1,380,755.42	403,700.38	9,944.82	—	50.00	—
For Authorized Expenditures for Unusual or Non-recurring Items	871,888.26	—	—	—	—	—	—	—
For Maine Post War Public Works	40,515.13	—	—	—	—	—	—	—
For State Contingent Account	450,000.00	—	—	—	—	—	—	—
For Contingencies	—	—	—	7,231.14	—	—	—	—
For Working Capital Advances (Contra)	3,353,606.80	642,500.00	—	—	—	—	—	—
For Trust and Agency Funds	—	—	—	—	—	—	13,288,066.77	—
For Unemployment Compensation Trust Funds	—	—	—	—	—	—	—	40,829,972.79
For Prepaid Contributions	—	—	—	—	—	—	6,326.50	—
Total Reserves	4,945,783.89	4,946,945.62	1,380,755.42	410,931.52	9,944.82	—	13,294,443.27	40,829,972.79
Working Capital Advances from Other Funds	—	—	—	—	3,000,000.00	996,106.80	—	—
Donated Surplus	—	—	—	—	—	1,000,000.00	—	—
Surplus and Deficiency Accounts	7,118,106.41	1,270,884.32	—	—	215,554.68	225,595.15	—	—
Total Liabilities, Res. and Surplus	\$13,336,235.65	\$14,741,325.43	\$1,550,535.26	\$410,931.52	\$5,574,537.88	\$2,324,258.47	\$13,315,146.84	\$40,830,348.58

RECONCILIATION OF BALANCE SHEETS
CONTROLLER'S REPORT AND AUDIT
As of June 30, 1949

	Assets	Liabilities	Reserves	Working Capital and Surplus
Totals—Balance Sheets, All Funds (per Controller)				
General Fund.....	\$18,336,235.65	\$1,272,345.35	\$4,945,783.89	\$7,118,106.41
Highway Fund.....	14,741,325.43	8,523,495.49	4,946,945.62	1,270,884.32
Other Special Revenue.....	1,550,535.26	169,779.84	1,380,755.42	—
Proceeds of General Bond Issues.....	410,931.52	—	410,931.52	—
Public Service Enterprises.....	5,574,537.88	2,349,038.38	9,944.82	3,215,554.68
Working Capital Funds.....	2,324,258.47	102,556.52	—	2,221,701.95
Trust and Agency Funds.....	13,315,146.84	20,703.57	13,294,443.27	—
Unemployment Compensation Fund.....	40,830,348.58	375.79	40,829,972.79	—
	92,083,319.63	12,438,294.94	65,818,777.33	13,826,247.36
Audit Additions:				
Accounts Receivable—Not Set Up (Net).....	100,292.69	—	99,577.36	507.00
Error in Deposit (M. U. C. C.).....	285.50	—	285.50	—
Interfund Items—Not Set Up.....	63,252.46	97,624.16	—	63,001.43
Error in Equipment (Liquor Commission).....	42.70	—	—	—
Deferred Taxes (Maine Forestry District).....	63,000.00	—	—	—
Deferred Appropriation—Forestry Department.....	41,000.00	—	—	41,000.00
Agency Funds—Shown as Liability.....	—	245,036.30	—	—
1949-50 Revenue, Included in 1948-49.....	—	2,175.00	—	—
Carrying Balances Transferred from Surplus.....	—	—	215,554.68	—
Carrying Balances—Should Have Lapsed.....	—	—	—	183.04
Liquor Profits Understated.....	—	—	—	251.03
	92,351,192.98	12,783,130.40	66,134,194.87	13,931,189.86
Audit Deductions:				
Interfund Items Eliminated.....	4,168,912.67	172,805.87	3,996,106.80	—
Error in Expenditures—(M. U. C. C.).....	19,999.29	—	19,999.29	—
Agency Funds Shown as Liability.....	—	—	245,036.30	—
Error in Carrying Balances.....	—	—	183.04	—
Interfund Items—Not Set Up.....	—	—	16,755.32	17,617.81
1948-49 Revenue Overstated.....	—	—	—	2,175.00
Carrying Balances—Toll Bridges—Shown as Reserve.....	—	—	—	215,554.68
	4,188,911.96	172,805.87	4,278,080.75	235,347.49
Totals per Audit.....	\$88,162,281.02	\$12,610,324.53	\$61,856,114.12	\$13,695,842.37

OPERATING FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
Year Ended June 30, 1949

	General Fund	Highway Fund	Special Revenue Funds
Revenues:			
Taxes	\$16,169,884.46	\$12,034,917.04	\$821,351.71
Liquor (Gross)	8,124,153.43		
Federal Grants	5,269,826.46	2,882,732.35	2,001,263.05
Other Grants and Assessments	712,823.16	1,203,984.06	122,480.45
Motor Vehicles		5,897,540.72	50,371.25
Other Services and Fees	812,689.22	61,468.11	834,749.64
Rents and Concessions	63,248.74	2,881.27	5,166.08
Hunting and Fishing Licenses			1,121,113.21
Interest	53,163.62	14,836.27	2,199.20
Bridge Tolls			182,255.90
Other Revenues	869,997.62	54,625.72	198,294.88
Total Revenues	32,075,786.71	22,152,985.54	5,339,245.37
Other Credits:			
Contingent Account Transfers	293,043.34		
Appropriations from Surplus	220,500.00		
Transfers from Highway Fund			2,000.00
Reduction in Carrying Balances	775,517.01	294,144.27	
	33,364,847.06	22,447,129.81	5,341,245.37
Less: Increase in Carrying Balances			453,276.35
	33,364,847.06	22,447,129.81	4,887,969.02
Expenditures:			
Appropriation Accounts:			
Departments	26,126,578.04	21,102,981.61	
Institutions—State	4,571,346.96		
Bonds—Retirement	45,000.00	1,629,000.00	30,000.00
Bonds—Interest	1,350.00	331,983.50	3,570.00
Grants:			
Charitable Institutions	39,137.83		
Anson Academy	10,000.00		
Maine Maritime Academy	115,000.00		
University of Maine	1,042,953.00		
Others	4,700.00		
Special Revenue Accounts:			
Examining Boards			26,044.71
Fish and Game Department			1,184,535.63
Toll Bridge Operations			121,137.03
Others			3,492,681.60
Total Expenditures	31,956,065.83	23,063,965.11	4,857,969.02
Transfer to General Fund Surplus			30,000.00
Transfer to Special Revenue Funds		2,000.00	
Net Increase (Decrease) in Surplus	\$1,408,781.23	\$618,835.30	—0—

COMPARATIVE STATEMENT OF REVENUES

	General Revenue (To Finance Appropriations)		Departmental Revenue (To Supplement Appropriations)			Total 1948-49	Total 1947-48	Total 1946-47
	General Fund	Highway Fund	General Fund	Highway Fund	Special Revenue Fund			
Taxes:								
Gasoline Tax (Less Refunds)	\$ —	\$12,031,572.66	\$24,292.02	\$ —	\$42,747.84	\$12,098,612.52	\$11,455,830.04	\$7,436,746.12
State Tax—Cities and Towns	4,823,713.90	—	—	—	—	4,823,713.90	4,822,516.99	4,797,252.96
Public Utilities Tax (Gross)	2,769,804.49	—	57,882.37	—	—	2,827,686.86	2,383,808.58	2,019,422.33
Cigarette and Tobacco Tax	5,170,388.08	—	—	—	—	5,170,388.08	5,433,354.08	2,305,928.81
Inheritance and Estate Taxes	1,242,698.15	—	—	—	—	1,242,698.15	1,345,863.56	1,119,128.48
Insurance Companies Tax	1,306,950.04	—	—	—	—	—	—	—
State Tax—Unorganized Townships	381,634.15	—	—	—	68,489.10	1,375,439.14	1,234,014.73	1,083,097.25
Corporation Tax	209,078.00	—	—	—	—	381,634.15	372,526.65	364,293.18
Potato Tax	—	—	—	—	—	209,078.00	205,866.60	197,068.00
Maine Forestry District Tax	—	—	—	—	196,971.34	196,971.34	195,497.35	193,785.04
Trust and Banking Companies Tax	165,306.60	—	—	—	484,319.84	484,319.84	134,201.46	133,534.74
Other Taxes	15,331.63	3,344.38	2,805.03	—	—	165,306.60	180,985.02	140,066.83
Total Taxes	16,084,905.04	12,034,917.04	84,979.42	—	821,351.71	29,026,153.21	27,794,086.52	19,889,357.65
Liquor (Gross)	6,936,286.00	—	1,187,867.43	—	—	8,124,153.43	8,416,268.79	8,881,757.77
Federal Grants	—	—	5,269,826.46	2,882,732.35	2,001,263.05	10,153,821.86	8,195,917.09	8,234,669.81
Other Grants and Assessments:								
Counties, Cities and Towns	1,283.75	—	517,103.42	1,203,684.06	53,470.04	1,775,541.27	1,945,692.15	1,664,066.01
Private Contributions	32,800.16	—	161,635.83	300.00	69,010.41	263,746.40	274,814.82	276,193.47
Total Other Grants and Assessments	34,083.91	—	678,739.25	1,203,984.06	122,480.45	2,039,287.67	2,220,506.97	1,940,259.48
Motor Vehicles:								
Registrations	—	5,022,153.80	—	—	—	5,022,153.80	4,828,784.50	4,237,961.75
Drivers' Licenses	—	640,357.00	—	—	—	640,357.00	627,186.75	611,145.50
Other Motor Vehicle Fees	—	235,029.92	—	—	50,371.25	270,870.72	270,870.72	200,520.47
Total Motor Vehicles	—	5,897,540.72	—	—	50,371.25	5,947,911.97	5,726,841.97	5,049,627.72
Other Services and Fees:								
Rents and Concessions	506,407.54	39,147.42	306,281.68	22,320.69	834,749.64	1,708,906.97	1,330,134.02	1,071,359.75
Hunting and Fishing Licenses	9,138.81	121.27	54,109.93	2,760.00	5,166.08	71,296.09	61,779.80	61,201.67
Interest Earned	53,163.62	14,836.27	—	—	1,121,113.21	1,121,113.21	688,183.75	683,881.19
Bridge Tolls	—	—	—	—	2,199.20	70,199.09	76,169.06	116,294.61
Other Revenues:								
Sales	18,703.94	—	318,210.26	9,172.91	20,989.34	367,076.45	398,897.75	336,846.85
Commissions—Pari-Mutuel Pools	241,832.66	—	—	—	—	241,832.66	218,236.79	241,933.77
Other Licenses	155,960.83	16,981.45	8,416.00	2,710.33	115,755.66	299,824.27	285,148.38	262,102.13
Fire Loss Settlements	—	—	99,116.95	25.50	233.31	99,375.76	6,949.50	3,443.04
Fines and Forfeitures	8,856.91	25,735.53	—	—	61,018.84	95,699.63	74,092.48	67,707.45
Others	7,428.00	—	11,383.72	—	297.73	19,109.45	10,231.93	29,883.47
Total Other Revenues	432,782.34	42,716.98	437,215.28	11,908.74	198,294.88	1,122,918.22	993,556.83	941,316.21
Total Revenues	\$24,056,767.26	\$18,029,279.70	\$8,019,019.45	\$4,123,705.84	\$5,339,245.37	\$59,568,017.62	\$55,676,670.55	\$47,030,549.56

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COMPARATIVE STATEMENT OF EXPENDITURES
GENERAL FUND AND HIGHWAY FUND

	1948-49	1947-48	1946-47
General Fund:			
Accounts and Control	\$240,577.69	\$218,731.75	\$220,669.21
Adjutant General	331,995.96	386,262.92	225,706.69
Agriculture Department	465,909.85	456,259.78	464,403.05
Attorney General	82,805.10	86,242.41	97,350.48
Audit Department	73,577.51	71,436.61	60,640.53
Banks and Banking	81,519.55	79,366.14	76,679.87
Bond Interest—War Bonds			5,000.00
Bond Retirement—War Bonds			50,000.00
Development Commission	251,503.40	260,831.45	220,042.66
Education Department	6,524,326.74	5,892,132.74	5,346,661.80
Executive Department	98,509.60	94,134.45	96,763.98
Finance Commissioner and Budget Officer	25,050.65	23,854.48	20,701.26
Forestry Department	261,073.45	300,823.02	142,483.65
Health and Welfare	12,392,266.63	11,091,826.76	11,185,447.75
Industrial Accident Commission	61,687.76	60,910.61	64,068.65
Institutional Service	5,227,183.53	4,793,968.29	3,936,463.38
Insurance Department	91,945.22	71,938.06	23,462.96
Labor and Industry	35,455.78	33,451.88	32,170.95
Legislative Department	395,214.29	44,468.52	383,072.24
Library, Maine State	63,943.35	61,849.12	60,904.35
Liquor Commission	1,187,867.43	1,134,981.22	1,111,852.18
Maine Maritime Academy	115,000.00	115,000.00	126,769.16
Park Commission	120,165.12	55,621.01	44,179.98
Personnel, Bureau of	30,920.75	28,001.58	19,139.74
Police, State	57,443.76	67,208.88	59,858.26
Public Buildings, Superintendent of	186,395.94	202,416.78	188,797.06
Public Utilities Commission	98,423.28	89,019.29	88,442.11
Purchases, Bureau of	54,669.02	47,189.86	50,584.22
Sea and Shore Fisheries	196,837.46	188,310.44	145,173.22
Secretary of State	64,337.55	43,698.24	46,928.41
Supreme Judicial and Superior Courts	230,706.20	217,963.03	225,180.45
Taxation, Bureau of	203,052.50	206,559.24	143,084.72
Treasurer of State	36,729.89	34,261.45	32,026.70
University of Maine	1,042,953.00	1,442,953.00	2,386,253.00
Veterans Affairs	320,936.63	319,083.86	39,314.95
Miscellaneous	1,305,081.24	1,414,812.10	972,361.61
Total General Fund	\$31,956,065.83	\$29,635,568.97	\$28,392,639.23
Highway Fund:			
Administration	\$257,222.42	\$227,415.13	\$253,068.11
Betterment of State and State Aid Highways	1,241,621.71	852,332.10	26,772.40
Bonds, Interest on	331,983.50	386,705.50	441,428.00
Bonds, Retirement	1,629,000.00	1,729,000.00	1,729,000.00
Bridge Loan Fund	1,523,910.52	1,180,854.40	471,448.28
Compensation for Injuries	39,945.08	52,635.41	50,905.88
Construction of State and State Aid Highways	7,853.87	13,488.81	22,844.91
Federal Grade Crossings	30,624.17	133,996.99	94,407.54
Federal Secondary Roads	1,259,982.10	1,440,106.58	1,116,676.19
First Surface Treatment	27,238.97	21,800.24	11,090.60
Highway Loan Fund	4,468,234.64	2,593,501.20	1,926,199.60
Highway Planning Survey	123,384.46	92,808.20	62,415.75
Improved State and State Aid Highways	1,476,946.51	1,298,588.65	845,543.68
Maintenance of Bridges	455,372.73	456,229.54	279,157.64
Maintenance of State and State Aid Highways	6,431,376.28	5,580,628.70	4,847,301.92
Post War Surveys	29,991.76	16,921.37	21,914.27
Removal of Snow from Highways	1,849,715.94	2,010,140.89	1,836,824.44
Special Resolves	108,811.56	136,287.69	165,184.26
Unimproved Roads	530,757.31	473,339.21	233,695.51
State Aid Reconstruction	13,739.12	43,198.80	55,592.69
Secondary Reconstruction	30,735.84	91,349.20	204,777.01
Secretary of State Motor Vehicle Division	436,762.75	295,895.81	304,227.57
State Police	549,892.26	540,415.66	493,864.41
Miscellaneous	208,861.61	222,122.21	138,056.46
Total Highway Fund	\$23,063,965.11	\$19,889,762.29	\$15,632,397.12

**RECONCILIATION OF CONSOLIDATED REVENUES AND EXPENDITURES
CONTROLLER'S REPORT AND AUDIT
Year Ended June 30, 1949**

Revenues per Controller		\$58,156,895.53
Audit Additions:		
Interfund Revenues	\$130,839.95	
Accounts Receivable—Not Set Up (Net)	99,677.36	
Railroad and Telegraph Tax Refunds (Deducted from Revenue)	57,882.37	
Toll Bridge Revenues	240,945.81	
Augusta State Airport Revenue	24,273.60	
Maine Post War Public Works Reserve Revenue	806.23	
Liquor Administrative (Deducted from Revenue)	1,187,867.43	
Liquor Profits Understated	251.03	
Prior Year's Adjustments—(Charged to Current Year)	6,598.27	
Revenue Netted Against Expenditures	<u>376.00</u>	
Total Additions		<u>1,749,518.05</u>
		59,906,413.58
Audit Deductions:		
1949-50 Revenue Included in 1948-49	2,175.00	
Refund of Expenditures (Shown as Revenue)	2,010.07	
Intra-Institutional Sales—Farm Products	316,404.66	
Transfers (Shown as Revenue)	<u>17,806.23</u>	
Total Deductions		<u>338,395.96</u>
Revenues per Audit (Ex. D-1)		<u>\$59,568,017.62</u>
Expenditures per Controller		\$58,063,521.82
Audit Additions:		
Expenditures from Appropriations from Unappropriated Surplus	\$608,202.80	
Administrative Expense—Liquor	1,187,867.43	
Railroad and Telegraph Tax Refunds	57,882.37	
Due to Other Funds—Not Set Up	34,125.43	
Toll Bridge Expenditures	154,707.03	
Augusta State Airport Expenditures	15,048.78	
Interfund Expenditures	130,839.95	
Revenue Items Netted Against Expenditures	<u>376.00</u>	
Total Additions		<u>2,189,049.79</u>
		60,252,571.61
Audit Deductions:		
Intra-Institutional Sales—Farm Products	316,404.66	
1947-48 Expenditures Included in 1948-49	38,350.69	
Refund of Expenditures (Shown as Revenue)	2,010.07	
Transfers (Shown as Expenditures)	<u>17,806.23</u>	
Total Deductions		<u>374,571.65</u>
Expenditures per Audit (Ex. D)		<u>\$59,877,999.96</u>

**ANALYSIS OF UNAPPROPRIATED SURPLUS
Year Ended June 30, 1949**

	General Fund	Highway Fund
Balance July 1, 1948	\$6,142,260.51	\$1,871,407.63
Adjustment of Prior Years	<u>2,784.38</u>	<u>1,031.58</u>
Adjusted Balance	6,145,044.89	1,872,439.21
Additions:		
Net Gain from Operations (Ex. D)	1,408,781.23	
Return of Advance—Maine Forestry District (Net)	30,000.00	
Return of Working Capital—Educational Surplus Property Pool	<u>50,000.00</u>	
Total Additions	<u>1,488,781.23</u>	
	7,633,826.12	1,872,439.21
Deductions:		
Segregation of Advances to Maine Office Building Authority	233,466.38	
Restoration of Contingent Account	293,043.34	
Appropriation—Augusta State Hospital	90,000.00	
Pownal State School	80,500.00	
Institutional Deficiency	50,000.00	
Working Capital Advance—Departmental Supplies	3,500.00	
Net Loss—Current Year	<u>3,500.00</u>	
Total Deductions	<u>750,509.72</u>	<u>\$618,835.30</u>
Balance June 30, 1949	<u>\$6,883,316.40</u>	<u>\$618,835.30</u>
		<u>\$1,253,603.91</u>

SCHEDULE OF CASH
As of June 30, 1949

Cash in Banks	Total	Demand Deposits	Time Deposits
Androscoggin County Savings Bank.....	\$10,050.00	—	\$10,050.00
Aroostook Trust Company.....	156,274.89	\$156,274.89	—
Ashland Trust Company.....	15,000.00	15,000.00	—
Auburn Savings Bank.....	12,255.98	—	12,255.98
Augusta Savings Bank.....	45,365.50	—	45,365.50
Bangor Savings Bank.....	10,514.69	—	10,514.69
Bar Harbor Banking and Trust Company and Branches.....	96,268.00	96,268.00	—
Bath National Bank.....	83,613.90	83,613.90	—
Bath Savings Institution.....	14,076.29	—	14,076.29
Bath Trust Company.....	45,235.96	45,235.96	—
Biddeford Savings Bank.....	10,032.22	—	10,032.22
Brewer Savings Bank.....	50,850.43	—	50,850.43
Brunswick Savings Institution.....	25,024.33	—	25,024.33
Camden National Bank.....	22,772.24	22,772.24	—
Canal National Bank.....	90,907.64	90,907.64	—
Casco Bank and Trust Company and Branches.....	372,814.55	372,814.55	—
Community Trust Company and Branches.....	65,664.67	65,664.67	—
Depositors Trust Company and Branches.....	1,682,270.46	1,674,975.50	7,294.96
Eastern Trust and Banking Company and Branches.....	117,465.11	117,465.11	—
Eastport Savings Bank.....	10,033.33	—	10,033.33
Federal Trust Company.....	286,120.28	249,191.89	36,928.39
First Auburn Trust Company and Branches.....	140,001.46	140,001.46	—
First National Bank—Bar Harbor.....	33,674.97	33,674.97	—
Bath.....	23,093.57	23,093.57	—
Belfast.....	67,972.66	67,972.66	—
Biddeford.....	53,113.00	53,113.00	—
Brunswick.....	109,638.58	109,638.58	—
Damariscotta.....	21,534.22	21,534.22	—
Farmington.....	41,163.79	41,163.79	—
Ft. Fairfield.....	13,000.00	13,000.00	—
Ft. Kent.....	41,670.04	41,670.04	—
Houlton.....	117,764.95	117,764.95	—
Lewiston.....	77,341.67	77,341.67	—
Pittsfield.....	15,133.07	15,133.07	—
Rockland.....	89,688.62	89,688.62	—
First National Granite Bank.....	1,575,330.21	1,540,615.43	34,714.78
First Portland National Bank.....	427,924.56	427,924.56	—
Franklin County Savings Bank.....	23,833.52	—	23,833.52
Frontier Trust Company.....	51,058.56	51,058.56	—
Gardiner Savings Institution.....	37,675.57	—	37,675.57
Gorham Savings Bank.....	8,366.44	—	8,366.44
Guilford Trust Company and Branches.....	92,325.12	92,325.12	—
Houlton Savings Bank.....	12,722.33	—	12,722.33
Houlton Trust Company.....	26,592.40	26,592.40	—
Katahdin Trust Company and Branches.....	18,944.00	18,944.00	—
Kennebec Savings Bank.....	19,624.89	—	19,624.89
Kennebunk Savings Bank.....	11,767.82	—	11,767.82
Kezar Falls National Bank.....	13,000.00	13,000.00	—
Kingfield Savings Bank.....	10,082.50	—	10,082.50
Knox County Trust Company.....	81,863.26	81,863.26	—
Lewiston Trust Company.....	153,238.60	153,238.60	—
Liberty National Bank.....	86,881.94	86,881.94	—
Lincoln Trust Company.....	43,961.08	43,961.08	—
Livermore Falls Trust Company.....	64,636.08	64,636.08	—
Machias Savings Bank.....	11,150.36	—	11,150.36
Maine Savings Bank.....	21,217.45	—	21,217.45
Manufacturers National Bank.....	103,878.00	98,878.00	5,000.00
Mechanics Savings Bank.....	30,045.55	—	30,045.55
Merchants National Bank.....	60,386.99	60,386.99	—
Merrill Trust Company and Branches.....	593,211.22	593,211.22	—
Millinocket Trust Company.....	98,535.70	88,535.70	5,000.00
National Bank of Commerce.....	324,323.97	324,323.97	—
National Bank of Gardiner.....	54,024.30	54,024.30	—
Newport Trust Company.....	45,717.11	—	45,717.11
North Berwick National Bank.....	20,000.00	20,000.00	10,000.00
Northern National Bank and Branches.....	178,227.38	178,227.38	—
Norway National Bank.....	47,476.40	47,476.40	—
Norway Savings Bank.....	26,166.67	—	26,166.67
Ocean National Bank.....	12,000.00	12,000.00	—
Penobscot Savings Bank.....	10,066.70	—	10,066.70
Peoples National Bank.....	45,598.69	45,598.69	—
Peoples Savings Bank.....	5,706.02	—	5,706.02
Pepperell Trust Company.....	94,976.17	94,976.17	—
Piscataquis Savings Bank.....	20,916.94	—	20,916.94
Portland Savings Bank.....	15,745.50	—	15,745.50

SCHEDULE OF CASH
As of June 30, 1949

Cash in Banks	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.....	88,837.53	88,837.53	—
Rumford National Bank.....	49,780.08	49,780.08	—
Saco-Biddeford Savings Institution.....	2,924.32	—	2,924.32
Sanford Institution for Savings.....	13,040.86	—	13,040.86
Sanford Trust Company.....	110,585.10	110,585.10	—
Skowhegan Savings Bank.....	17,949.27	—	17,949.27
South Berwick Trust Company.....	16,825.84	16,825.84	—
South Paris Savings Bank.....	25,568.06	—	25,568.06
Springvale National Bank.....	20,000.00	20,000.00	—
Thomaston National Bank.....	30,633.79	30,633.79	—
Union Trust Company.....	24,426.48	24,426.48	—
Washburn Trust Company.....	17,078.81	17,078.81	—
Waterville Savings Bank.....	26,287.89	—	26,287.89
Westbrook Trust Company.....	124,780.47	124,780.47	—
Wilton Trust Company.....	14,438.84	14,438.84	—
York County Savings Bank.....	2,181.57	—	2,181.57
York National Bank.....	86,273.95	86,273.95	—
Total Cash in Banks.....	9,332,294.00	8,684,112.87	648,181.13
Petty Cash and Change Funds.....	25,524.19	—	—
Total Cash.....	\$9,357,818.19	—	—

SCHEDULE OF CASH IN CLOSED BANKS
As of June 30, 1949

	Amount
Augusta Trust Company.....	\$8,594.78
Caribou National Bank.....	15,382.79
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.....	\$49,771.42
ALLOCATION OF FUNDS	
Passamaquoddy Tribe of Indians—Trust Fund.....	\$1,595.28
Penobscot Tribe of Indians—Trust Fund.....	25,357.06
Pownal State School—Joseph Green Fund.....	1,431.64
School for the Deaf—Barton Fund.....	1.42
School for the Deaf—Swett Fund.....	5.73
School for Girls—Godfrey Fund.....	213.06
State Military and Naval Children's Home—Administration Fund.....	903.76
Trust and Guarantee Deposits.....	33.27
University of Maine—Coburn Fund.....	2,055.78
University of Maine—Land Grant Fund.....	18,174.42
Total.....	\$49,771.42

Note: The 94th Legislature provided for the disposition of the above accounts during the 1949-50 fiscal year. Chapter 31, Public Laws of 1949, effective August 6, 1949, provided the necessary funds to restore the losses of principal to the several trust funds as a result of impounded bank accounts.

SUMMARY OF INVESTMENTS

As of June 30, 1949

	Total All Funds	General and Bond Funds	Highway Fund	Sinking Fund Ken- nebec Bridge Bonds	Trust Funds					
					Employees' Retirement	Trust and Guarantee Deposits	Lands Re- served for Public Uses	Permanent School Fund	Other Trust Funds	Total Trust Funds
Bonds at Par:										
U. S. Government—Short Term...	\$7,273,000.00	\$4,248,100.00	\$3,024,900.00	—	—	—	—	—	—	—
U. S. Government—Long Term...	7,746,000.00	—	—	\$28,000.00	\$4,944,000.00	\$826,500.00	\$763,500.00	\$569,600.00	\$614,400.00	\$7,718,000.00
State and Municipal.....	17,000.00	—	—	—	16,000.00	—	1,000.00	—	—	17,000.00
Canadian.....	95,000.00	—	—	—	85,000.00	10,000.00	—	—	—	95,000.00
Railroads.....	609,000.00	—	—	—	488,000.00	—	121,000.00	—	—	609,000.00
Other Utilities.....	3,145,000.00	—	—	—	2,796,000.00	—	349,000.00	—	—	3,145,000.00
Industrial.....	302,000.00	—	—	—	295,000.00	—	7,000.00	—	—	302,000.00
Porto Rico.....	25,000.00	—	—	—	—	25,000.00	—	—	—	25,000.00
Total Bonds at Par.....	19,212,000.00	4,248,100.00	3,024,900.00	28,000.00	8,624,000.00	861,500.00	1,241,500.00	569,600.00	614,400.00	11,911,000.00
Unamortized Premiums on Bonds ..	117,436.92	329.31	190.97	—	105,265.04	—	11,490.34	—	161.26	116,916.64
Discount on Bonds	55,673.18	—	55.68	—	48,392.50	—	7,225.00	—	—	55,617.50
Net Carrying Value of Bonds	19,273,763.74	4,248,429.31	3,025,035.29	28,000.00	8,680,872.54	861,500.00	1,245,765.34	569,600.00	614,561.26	11,972,299.14
Stocks at Cost:										
Bank Stocks.....	63,219.38	*1,397.50	—	—	50,821.88	5,000.00	—	—	6,000.00	61,821.88
Other Stocks.....	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	3,246.90	—	—	—	—	—	3,246.90	—	—	3,246.90
State Owned Property (Foreclosed Mortgages)	356.00	—	—	—	—	—	356.00	—	—	356.00
Total Investments.....	\$19,352,599.02	\$4,249,826.81	\$3,025,035.29	\$28,000.00	\$8,743,707.42	\$866,500.00	\$1,249,368.24	\$569,600.00	\$620,561.26	\$12,049,736.92

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

SCHEDULE OF TAXES RECEIVABLE

As of June 30, 1949

	Total	Current	30 Days	60 Days	90 Days and Over
General Fund:					
State Tax on Cities and Towns—1948	\$1,756.62	—	—	—	\$1,756.62
Tax on Corporations—1947	135.00	—	—	—	135.00
“ “ “ “ —1948	1,220.00	\$135.00	—	\$5.00	1,080.00
Inheritance and Estate Tax	78,688.50	62,864.70	\$492.52	3,065.19	12,266.09
Premium Tax on Insurance Companies	7.07	7.07	—	—	—
Tax on Loan and Building Associations—1949	51.74	—	51.74	—	—
Tax on Personal Property—1946	25.95	—	—	—	25.95
“ “ “ “ —1947	98.59	—	—	—	98.59
“ “ “ “ —1948	958.88	—	—	—	958.88
Tax on Railroad Companies	1,282,239.42	1,282,239.42	—	—	—
School Tax Assessment—1948	469.07	—	—	—	469.07
“ “ “ “ —1949	19,330.57	—	19,330.57	—	—
State Tax—Forest Fires	2,448.17	—	2,448.17	—	—
Tax on Telephone Companies	1,372.68	—	1,372.68	—	—
Tobacco Tax	217,733.32	217,733.32	—	—	—
State Tax on Wild Lands—1948	276.06	—	—	—	276.06
“ “ “ “ —1949	329,258.07	—	329,258.07	—	—
	1,936,069.71	1,562,979.51	352,953.75	3,070.19	17,066.26
Highway Fund:					
Gasoline Tax	2,502.42	2,502.42	—	—	—
Motor Carrier Tax	400.14	400.14	—	—	—
	2,902.56	2,902.56	—	—	—
Special Revenue Funds:					
Fire Prevention Tax on Insurance Companies—1949	73.47	—	—	73.47	—
Tax on Organized Towns—1948	1,125.00	—	—	—	1,125.00
“ “ “ “ —1949	112,296.00	112,296.00	—	—	—
Tax on Unorganized Towns—1948	64.81	—	—	—	64.81
“ “ “ “ —1949	359,402.23	359,402.23	—	—	—
	472,961.51	471,698.23	—	73.47	1,189.81
Agency Funds	—	—	352,953.75	3,143.66	18,256.07
Bank Stock Tax	34,845.00	34,845.00	—	—	—
Total Taxes Receivable	\$2,446,778.78	\$2,072,425.30	\$352,953.75	\$3,143.66	\$18,256.07
Less: Reserve for Taxes Receivable	14,683.91	—	—	—	—
Net Taxes Receivable	\$2,432,094.87				

SCHEDULE OF ACCOUNTS RECEIVABLE

As of June 30, 1949

	Total	Current	30 Days	60 Days	90 Days and Over
Due from Federal Government:					
General Fund:					
Adjutant General's Department.....	\$48,936.38	\$32,636.31	—	—	\$16,300.07
Withholding Tax Refunds.....	8.45	—	—	—	8.45
Emergency Tuberculosis Care of Veterans.....	2,682.00	2,682.00	—	—	—
Health and Welfare Department.....	3,086.35	3,086.35	—	—	—
Forestry Department.....	130.10	—	\$130.10	—	—
Total General Fund.....	54,843.28	38,404.66	130.10	—	16,308.52
Highway Fund:					
Planning Survey.....	22,282.21	22,282.21	—	—	—
Federal Secondary Roads.....	37,043.48	37,043.48	—	—	—
Federal Grade Crossings.....	5,871.11	—	—	5,671.11	—
Highway Loan Fund.....	98,268.74	98,268.74	—	—	—
Total Highway Fund.....	163,265.54	157,594.43	—	5,671.11	—
Special Revenue Funds:					
Inland Fish and Game Department.....	27,185.37	27,185.37	—	—	—
Reed State Park.....	2,975.00	—	—	—	2,975.00
Shipping Point Inspection.....	72,261.91	37,959.50	34,302.41	—	—
Child Welfare Service.....	131.23	131.23	—	—	—
Total Special Revenue Funds.....	102,553.51	65,276.10	34,302.41	—	2,975.00
Total Due from Federal Government.....	320,662.33	261,275.19	34,432.51	5,671.11	19,283.52
Other Accounts Receivable:					
General Fund:					
Agriculture Department.....	100.00	100.00	—	—	—
Augusta State Hospital.....	62,836.93	11,456.62	11,575.29	11,189.93	28,615.09
Bangor State Hospital.....	33,396.49	7,304.84	7,469.10	7,512.28	11,110.27
Education Department.....	30,866.71	10,565.24	16,766.46	3,535.01	—
Emergency Tuberculosis Service.....	57,158.22	9,859.80	7,463.91	7,183.59	32,650.92
Health and Welfare Department.....	149,182.75	110,704.08	23,682.85	—	14,795.82
Insurance Recoveries.....	4,982.38	1,582.38	—	3,400.00	—
Maine State Office Building Authority.....	233,466.38	287.88	16,000.00	183.24	216,995.26
Maine State Prison.....	121.62	121.62	—	—	—
Mobile Dental Unit.....	120.00	—	120.00	—	—
Pownal State School.....	16,772.31	5,298.50	2,992.03	2,377.02	6,104.76
Public Health Nursing.....	1,175.99	—	—	—	1,175.99
Protested Checks.....	7.00	7.00	—	—	—
Equity—W. A. Runnell's Estate.....	913.96	—	—	—	913.96
Superintendent of Buildings—Staff House.....	171.71	—	—	—	171.71
Total General Fund.....	591,272.45	157,287.96	86,069.64	35,381.07	312,533.78

	Total	Current	30 Days	60 Days	90 Days and Over
Other Accounts Receivable: (Continued)					
Highway Fund:					
Administration	\$7.00	\$1.60	\$5.40	—	—
Planning Survey	32.00	32.00	—	—	—
Improved State and State Aid Roads	954.68	954.68	—	—	—
Maintenance of Bridges	254.41	161.48	92.93	—	—
Maintenance of State and State Aid Highways	12,294.09	430.25	663.50	\$2,925.66	\$8,214.68
Snow Removal	20,424.76	4,705.00	1,217.02	14,502.74	—
Federal Grade Crossings	988.44	—	—	—	988.44
Bridge Loan Fund	201,691.06	146,996.69	15,561.50	39,132.87	—
Permits to Open Highways	3,267.36	1,058.05	353.49	602.65	1,253.17
Protested Checks	32.00	32.00	—	—	—
Salary and Expense Advances	9.75	—	—	—	9.75
Total Highway Fund	239,895.55	154,371.75	17,893.84	57,163.92	10,466.04
Special Revenue Funds:					
Agriculture Department	103,922.57	93,221.21	10,486.61	—	214.75
Audit Department—Municipal Division	12,454.85	6,009.29	5,251.85	1,193.71	—
Protested Checks	151.86	55.00	—	17.21	79.65
Richmond-Dresden Bridge	60.00	60.00	—	—	—
Augusta Airport	304.99	304.99	—	—	—
Total Special Revenue Funds	116,894.27	99,650.49	15,738.46	1,210.92	294.40
Public Service Enterprises:					
Liquor Commission	13,742.43	10,592.29	561.29	786.53	1,802.32
Working Capital Funds:					
Educational Surplus Property Pool	505.40	505.40	—	—	—
Prison Industries	1,433.93	1,433.93	—	—	—
Highway Garage	34,726.05	26,956.15	7,769.89	—	—
Seed Potato Board	662.50	662.50	—	—	—
Total Working Capital Funds	37,327.88	29,557.99	7,769.89	—	—
Trust and Agency Funds:					
Employees' Retirement System	2,240.12	2,240.12	—	—	—
Unemployment Compensation Commission	169,891.82	169,891.82	—	—	—
Total Other Accounts Receivable	1,171,264.52	623,592.42	128,033.12	94,542.44	325,096.54
Total Accounts Receivable	1,491,926.85	884,867.61	162,465.63	100,213.55	344,380.06
Less: Reserve for Accounts Receivable	64,431.92	—	—	—	—
Net Accounts Receivable	\$1,427,494.93	\$884,867.61	\$162,465.63	\$100,213.55	\$344,380.06

SCHEDULE OF MERCHANDISE INVENTORIES
(Service Departments Only)
As of June 30, 1949

	Total	Public Service Enterprises	Working Capital Funds
Departmental Supplies.....	\$15,544.34	—	\$15,544.34
Liquor Commission.....	2,707,584.15	\$2,707,584.15	—
Prison Industries.....	17,529.65	—	17,529.65
	<u>\$2,740,658.14</u>	<u>\$2,707,584.15</u>	<u>\$33,073.99</u>

SCHEDULE OF OTHER ASSETS
As of June 30, 1949

	Total	General Fund	Highway Fund	Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds
Working Capital Advanced to Other Funds.....	\$3,996,106.80	\$3,353,606.80	\$642,500.00	—	—	—	—
Due from Other Funds.....	109,554.84	5.16	75,000.00	—	—	\$34,549.68	—
Contract with M.C.R.R. (Kennebec Bridge).....	1,295,065.57	—	—	\$1,295,065.57	—	—	—
Inventories:							
Supplies.....	366,399.07	—	—	—	\$18,014.32	348,384.75	—
Work in Process.....	45,453.43	—	—	—	—	45,453.43	—
Prepaid Items.....	16,985.15	14,166.09	1,126.36	—	1,692.70	—	—
Suspense Items.....	2,916.51	1,229.08	1,612.43	75.00	—	—	—
State-Owned Delinquent Tax Land.....	388.19	—	—	—	—	—	\$388.19
Cash in Closed Banks.....	49,771.42	—	—	—	—	—	49,771.42
Deferred Appropriations.....	55,991.75	41,000.00	—	—	—	—	14,991.75
Deferred Taxes Receivable.....	63,000.00	—	—	63,000.00	—	—	—
	<u>\$6,001,632.73</u>	<u>\$3,410,007.13</u>	<u>\$720,238.79</u>	<u>\$1,358,140.57</u>	<u>\$19,707.02</u>	<u>\$428,387.86</u>	<u>\$65,151.36</u>
Interfund Items Eliminated.....	4,105,661.64	—	—	—	—	—	—
Net Total.....	<u>\$1,895,971.09</u>						

SCHEDULE OF FIXED ASSETS
(Service Departments Only)
As of June 30, 1949

	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.....	\$41,517.45	\$ —	\$ —	\$ —	\$91,787.47	\$50,270.02	\$41,517.45
Highway Garage.....	1,431,204.33	—	—	—	2,700,489.18	1,269,284.85	1,431,204.33
Liquor Commission.....	97,962.74	188,817.35	90,854.61	97,962.74	—	—	—
Prison Industries.....	15,263.83	—	—	—	51,720.62	36,456.79	15,263.83
Scientific Investigation of Blueberries.....	24,995.65	—	—	—	24,995.65	—	24,995.65
Seed Potato Board.....	76,668.96	—	—	—	82,668.55	5,999.59	76,668.96
Rock Crusher.....	29,300.64	—	—	—	34,303.40	5,002.76	29,300.64
Total.....	\$1,716,913.60	\$188,817.35	\$90,854.61	\$97,962.74	\$2,985,964.87	\$1,367,014.01	\$1,618,950.86

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SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES
As of June 30, 1949

	Total	General Fund	Highway Fund	Special Revenue Funds	Public Service Enterprises	Working Capital Funds	Agency Funds
Bonds Matured—Not Presented.....	\$31,510.00	\$1,510.00	\$25,000.00	\$5,000.00	\$ —	\$ —	\$ —
Interest Matured—Not Presented.....	29,118.00	20.00	28,760.50	337.50	—	—	—
1949-50 Prepayments.....	86,293.04	67,246.04	317.00	18,730.00	—	—	—
Federal Withholding Tax.....	97,911.85	97,911.85	—	—	—	—	—
Others:							
Employees' Subscriptions to Gov. Bonds.....	12,642.11	12,642.11	—	—	—	—	—
Accrued Rent and Pay Rolls.....	16,622.94	—	—	—	16,373.85	249.09	—
Property Tax—Partial Payments.....	423.83	423.83	—	—	—	—	—
Unredeemed Pari-Mutuel Tickets.....	1,784.15	1,784.15	—	—	—	—	—
Dog Licenses.....	11,351.00	—	—	—	—	—	11,351.00
Bank Stock Taxes.....	233,685.30	—	—	—	—	—	233,685.30
Total.....	\$521,342.22	\$181,537.98	\$54,077.50	\$24,067.50	\$16,373.85	\$249.09	\$245,036.30

BONDED DEBT—BY MATURITIES
As of June 30, 1949

Year Ending	Total for Year	Payable from General Fund	Payable from Public Service Enterprises			Payable from Highway Fund	Interest Requirements
			Waldo-Hancock Bridge	Kennebec Bridge	Total		
June 30, 1950	\$1,704,000.00	\$45,000.00	\$30,000.00	—	\$30,000.00	\$1,629,000.00	\$318,020.00
1951	1,544,000.00	45,000.00	45,000.00	\$25,000.00	70,000.00	1,429,000.00	266,638.00
1952	1,239,000.00	—	45,000.00	75,000.00	120,000.00	1,119,000.00	220,413.00
1953	1,069,000.00	—	45,000.00	80,000.00	125,000.00	944,000.00	180,370.00
1954	844,000.00	—	45,000.00	80,000.00	125,000.00	719,000.00	144,845.00
1955	886,500.00	—	45,000.00	30,000.00	75,000.00	811,500.00	108,970.00
1956	575,000.00	—	45,000.00	30,000.00	75,000.00	500,000.00	81,225.00
1957	480,000.00	—	45,000.00	35,000.00	80,000.00	400,000.00	61,710.00
1958	680,000.00	—	45,000.00	35,000.00	80,000.00	600,000.00	39,995.00
1959	230,000.00	—	45,000.00	85,000.00	130,000.00	100,000.00	24,280.00
1960	135,000.00	—	45,000.00	90,000.00	135,000.00	—	19,815.00
1961	40,000.00	—	—	40,000.00	40,000.00	—	17,150.00
1962	40,000.00	—	—	40,000.00	40,000.00	—	15,550.00
1963	90,000.00	—	—	90,000.00	90,000.00	—	13,950.00
1964	45,000.00	—	—	45,000.00	45,000.00	—	11,600.00
1965	70,000.00	—	—	70,000.00	70,000.00	—	9,800.00
1966	50,000.00	—	—	50,000.00	50,000.00	—	8,250.00
1967	100,000.00	—	—	100,000.00	100,000.00	—	7,500.00
1968	50,000.00	—	—	50,000.00	50,000.00	—	6,000.00
1969	50,000.00	—	—	50,000.00	50,000.00	—	5,250.00
1970	100,000.00	—	—	100,000.00	100,000.00	—	4,500.00
1971	50,000.00	—	—	50,000.00	50,000.00	—	3,000.00
1972	100,000.00	—	—	100,000.00	100,000.00	—	2,250.00
1973	50,000.00	—	—	50,000.00	50,000.00	—	750.00
Total . . .	\$10,221,500.00	\$90,000.00	\$480,000.00	\$1,400,000.00	\$1,880,000.00	\$8,251,500.00	\$1,571,831.00

Note: Contingent Liability—Deer Isle-Sedgwick Bridge Bonds \$392,000.00

BONDED DEBT BY ISSUES
As of June 30, 1949

Purpose of Issue	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured or Called	Balance Unmatured June 30, 1949
Agriculture (Bangs Disease)	Feb. 1, 1943	1947-61	1%	\$225,000.00	\$135,000.00	\$90,000.00
Highways and Bridges	Sept. 1, 1913	1914-53	4	300,000.00	262,500.00	37,500.00
	July 1, 1914	1915-54	4	500,000.00	431,000.00	69,000.00
	April 1, 1920	1930-54	5	2,500,000.00	2,000,000.00	500,000.00
	July 1, 1922	1943-52	4	1,250,000.00	750,000.00	500,000.00
	July 1, 1923	1941-50	4	1,600,000.00	1,280,000.00	320,000.00
	July 1, 1924	1949-58	4	1,000,000.00	—	1,000,000.00
	July 1, 1930	1936-50	4	1,500,000.00	1,300,000.00	200,000.00
	Sept. 2, 1930	1936-50	4	1,500,000.00	1,300,000.00	200,000.00
	July 1, 1931	1932-51	3½	2,000,000.00	1,700,000.00	300,000.00
	Sept. 1, 1931	1932-51	3½	2,000,000.00	1,700,000.00	300,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	425,000.00	75,000.00
	July 1, 1932	1945-54	4	2,000,000.00	800,000.00	1,200,000.00
	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
	Sept. 15, 1936	1941-50	2	500,000.00	400,000.00	100,000.00
	Nov. 1, 1937	1939-48	2	1,000,000.00	1,000,000.00	—
	Oct. 1, 1938	1940-49	2	1,000,000.00	900,000.00	100,000.00
	Aug. 1, 1939	1940-49	2	1,000,000.00	900,000.00	100,000.00
	July 1, 1940	1941-50	1 1/8	1,000,000.00	800,000.00	200,000.00
	July 1, 1941	1942-51	7/8	500,000.00	350,000.00	150,000.00
	April 1, 1942	1947-53	1	700,000.00	300,000.00	400,000.00
				24,850,000.00	16,598,500.00	8,251,500.00
Waldo-Hancock Bridge	Mar. 1 1946	1947-60	7/10	600,000.00	120,000.00	480,000.00
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				\$27,075,000.00	\$16,853,500.00	\$10,221,500.00

SCHEDULE OF CARRYING BALANCES

As of June 30, 1949

	Carried by Statute	Reserved for Encumbrances
General Fund:		
Adjutant General:		
Departmental Operations		\$1,183.46
Military Fund		1,392.62
Operation of State Armories		1,649.11
Agriculture Department:		
Maine Building—Eastern States Exposition	\$2,021.91	
Division of Inspection		6,825.50
Division of Markets		3,085.79
Division of Plant Industry	1,164.60	
Soil Conservation	1,846.79	
Maine State Apprenticeship Council	114.58	
Attorney General:		
Departmental Operations		30.00
Digest of Opinions of Law Court	59.82	
County Attorneys' Salaries		166.57
Development Commission	10,158.19	
Education Department:		
Subsidies to Cities and Towns—Plans and Surveys	46,924.96	
Farmington State Teachers' College Reserve	4,327.54	
Farmington State Teachers' College Peter Mills Reserve	1,418.01	
Gorham State Teachers' College Reserve	10,367.29	
Gorham State Teachers' College Peter Mills Reserve	6,109.48	
Machias Normal School Reserve	2,840.69	
Madawaska Training School Reserve	2,051.55	
Presque Isle Normal School Reserve	6,017.62	
Vocational Rehabilitation		1,840.47
Executive Department:		
Departmental Operations		700.00
Fire Emergency Information Committee	416.87	
Contingent Account Payment		220.81
Recoveries on Surplus Fire Equipment	714.70	
Forestry Department:		
Aid to Towns—Forest Fires:	3,495.09	
General Forestry Purposes		5,199.28
Entomology	10,108.02	
Health and Welfare Department:		
Bureau of Health	10,374.98	
Passamaquoddy Tribe of Indians		7,461.00
Historian, State	1,669.83	
Institutional Service:		
Augusta State Hospital		1,146.88
Boys, School for		486.00
Central Maine Sanatorium		9,918.79
Girls, School for		5,403.55
Pownal State School		6,393.90
Prison, Maine State		1,856.01
Western Maine Sanatorium		1,493.61
Labor and Industry		45.00
Legislature:		
Research Committee		200.00
Library, Maine State		198.54
Miscellaneous Resolves:		
Fish Way at Aroostook Falls	2,241.04	
Park Commission		
Departmental Operations		391.16
Park Commission, Baxter State		122.32
Public Utilities Commission:		
Topographical Mapping	658.59	
Purchases, Bureau of:		
Departmental Operations		87.70
Sea and Shore Fisheries:		
Departmental Operations	15,599.38	1,049.44
Atlantic Sea Run Salmon	649.99	
Construction of Rearing Station	27,039.43	
Taxation, Bureau of		2,652.20
Appropriations from Unappropriated Surplus:		
Post War Public Works Reserve—Administration	10,000.00	
Bangor State Hospital	361,446.67	
Augusta State Hospital	371,350.97	
Pownal State School	46,000.00	
Reformatory for Women	14,300.00	
Boys, School for	3,000.00	
Girls, School for	7,000.00	
Deaf, School for	3,900.00	
Military and Naval Children's Home	2,800.00	
Reformatory for Men	8,000.00	
Eradication of Bangs Disease	38,653.18	
Maine Post War Public Works Reserve:		
Passamaquoddy Indians—Water System	5,437.44	
Total General Fund	1,040,279.21	61,199.71
Highway Fund:		
State Police		900.00
Secretary of State—Motor Vehicle Division		89,540.35
Others	4,152,766.22	
Total Highway Fund	2,161,247.53	
Special Revenue Funds		
Employees' Retirement:		
Expense Fund		50.00
Grand Total (Ex. A)	\$7,354,292.96	\$151,690.06

STATE TRUST FUNDS
Income and Payments
Year Ended June 30, 1949

Schedule A-11

	Balance Undistributed 7-1-48	Net Income for Year	State Appropriations	Total	Income Added to Principal	Income Distributed for Year	Balance Undistributed 6-30-49
Retirement Fund:							
Employees' Retirement:							
Pension Fund.....	—	\$192,709.96	—	\$192,709.96	\$192,709.96	—	—
Expense Fund.....	\$285.50	6,998.40	\$35,410.80	42,694.70	—	\$42,694.70	—
Total Retirement Fund.....	285.50	199,708.36	35,410.80	235,404.66	192,709.96	42,694.70	
Lands Reserved for Public Uses.....	—	84,434.06	24,629.23	109,063.29	48,085.19	60,978.10	—
Permanent School Fund.....	49,268.13	15,021.34	—	64,289.47	—	15,021.34	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.....	3.75	120.89	—	124.64	124.64	40.18	—
Central Maine Sanatorium.....	—	40.18	—	40.18	—	40.18	—
Eastern State Normal School.....	87.50	25.00	—	112.50	—	—	112.50
Farmington State Teachers' College.....	2,558.97	2,126.67	—	4,685.64	—	1,833.60	2,852.04
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.....	84.06	12.00	—	96.06	—	—	96.06
Jordan Forestry Fund.....	21.99	20.53	—	42.52	—	—	42.52
Mackworth Island.....	2.50	281.25	—	283.75	283.75	—	—
Madawaska Training School.....	—	100.00	200.00	300.00	—	300.00	—
Madison School District No. 2.....	—	20.00	30.00	50.00	—	50.00	—
Maine School for the Deaf.....	—	539.62	—	539.62	—	539.62	—
Military and Naval Children's Home.....	—	350.48	—	350.48	—	350.48	—
Ministerial and School Fund.....	—	20.52	—	20.52	—	20.52	—
Passamaquoddy Indians.....	5,717.57	4,038.94	—	9,756.51	—	4,038.94	5,717.57
Penobscot Indians.....	922.94	1,376.90	—	2,299.84	—	1,376.90	922.94
Pownal State School.....	27.64	87.53	—	115.17	—	87.53	27.64
State School for Boys.....	12.00	14.00	—	2.00	—	2.00	—
State School for Girls.....	4.10	226.39	—	230.49	—	226.39	4.10
University of Maine.....	6,170.41	4,555.07	5,366.43	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.....	17,785.48	17,941.79	6,507.49	42,234.76	408.39	23,684.54	18,141.83
Reserve Fund.....	1,617.99	350.00	—	1,967.99	—	—	1,967.99
Grand Totals.....	\$68,957.10	\$317,455.55	\$66,547.52	\$452,960.17	\$241,203.54	\$142,378.68	\$69,377.95

Note: Undistributed Income 6-30-49:
Income Impounded in Closed Banks \$493.97
Profit on Sales of Securities Plus Earnings 65,780.86
No Specific Beneficiary Shown by Trust 96.06
Distribution Not Due 3,007.06

\$69,377.95

ANALYSIS OF CHANGE IN PRINCIPAL—STATE TRUST FUNDS
Year Ended June 30, 1949

	Balance of Principal 7-1-48	Additions for Year		Withdrawals	Balance of Principal 6-30-49
		Earnings, Contributions, Municipalities, etc	State Appropriations		
Retirement Funds:					
Employees' Retirement System	\$7,313,639.11	\$1,676,836.45	\$1,154,627.81	\$1,104,481.38	\$9,040,621.99
Trust and Guarantee Deposits:					
Deorganized Towns	7,287.26	66.66	—	2,648.63	4,705.29
Guarantee Deposits	867,875.89	5,894.83	—	5,250.00	868,520.72
Committed Children	10,356.97	37,044.00	—	34,452.15	12,948.82
Industrial Accident Comm.—Second Injury	8,100.00	1,800.00	—	—	9,900.00
Financial Responsibility Deposits	46,023.63	44,590.00	—	40,463.63	50,150.00
Public Administrator's Funds	61,612.55	2,414.20	—	1,957.76	62,068.99
Receiver's Funds—Defunct Banks	205,320.95	8,246.90	—	1,714.97	211,852.88
State School for Boys	14.19	—	—	—	14.19
Unclaimed Dividends	—	510.83	—	—	510.83
Total Trust and Guarantee Deposits	1,206,591.44	100,567.42	—	86,487.14	1,220,671.72
Lands Reserved for Public Uses	1,275,186.48	48,085.19	—	—	1,323,271.67
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	634.89	124.64	—	—	759.53
Central Maine Sanatorium	2,012.02	—	—	—	2,012.02
Eastern State Normal School	1,000.00	—	—	—	1,000.00
Farmington State Teachers' College	83,417.15	—	—	—	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	11,308.75	283.75	—	—	11,592.50
Madawaska Training School	5,000.00	—	—	—	5,000.00

	Balance of Principal 7-1-48	Additions for Year		Withdrawals	Balance of Principal 6-30-49
		Earnings, Contributions, Municipalities, etc	State Appropriations		
Other Trust Funds: (Cont.)					
Madison School District No. 2.....	\$1,000.00	—	—	—	\$1,000.00
Maine School for the Deaf.....	22,025.41	—	—	—	22,025.41
Military and Naval Children's Home.....	17,577.94	\$5.00	—	—	17,582.94
Ministerial and School Fund.....	826.50	—	—	—	826.50
Passamaquoddy Tribe of Indians.....	175,123.89	—	—	—	175,123.89
Penobscot Tribe of Indians.....	95,642.44	—	—	—	95,642.44
Pownal State School.....	6,000.00	—	—	—	6,000.00
Reid Memorial Park Fund.....	1,580.00	—	—	—	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.....	829,795.77	413.39	—	—	830,209.16
Grand Total State Trust Funds (Ex. A).....	\$11,190,417.28	\$1,825,902.45	\$1,154,627.81	\$1,190,968.52	\$12,979,979.02
Unemployment Trust Fund:					
Balance of Fund 7-1-48.....	\$41,770,553.17	—	—	—	—
Employers' Contributions, Penalties and Interest.....	—	\$6,401,933.40	—	—	—
Interest Earned on Fund.....	—	905,371.75	—	—	—
Federal Grants.....	—	8,000.00	—	—	—
Old Outstanding Check Written Off.....	—	8.52	—	—	—
Benefits Paid to Unemployed.....	—	—	—	\$8,275,607.84	—
Total Unemployment Trust Fund (Ex. A).....	\$41,770,553.17	\$7,315,313.67	—	\$8,275,607.84	\$40,810,259.00

ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1949

ADDITIONS

Employees' Retirement System:

Individual Contributions:			
Maine Teachers	\$570,742.62		
State Employees	536,954.73		
County Employees	8,769.30		
Municipal Employees	127,892.52		
Maine Port Authority Employees	1,389.33		
Total Individual Contributions			\$1,245,748.50
Deferred State Appropriation (Military Leave of Teachers)			14,991.75
County Contributions			20,378.00
Municipal Contributions			162,332.65
Maine Port Authority Contributions			1,199.00
Federal Contributions			39,476.59
Net Earnings for Year			192,709.96
Total Additions to Employees' Retirement System			1,676,836.45

Trust and Guarantee Deposits:

Additional Deposits			100,567.42
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Lands Reserved for Public Uses:

Rent of Land	26,844.93		
Sale of Stumpage and Grass	21,240.26		
			48,085.19

Other Trust Funds:

Income Added to Principal			413.39
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Total Additions			\$1,825,902.45
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WITHDRAWALS

Employees' Retirement System:

Refunded to Members	\$164,000.33		
Pensions Paid:			
Retired Teachers	470,662.35		
Retired State Employees	393,878.48		
Retired County Employees	8,313.14		
Retired Municipal Employees	67,627.08		
Total Withdrawals—Employees' Retirement System			\$1,104,481.38

Trust and Guarantee Deposits:

Deposits Returned			86,487.14
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Total Withdrawals			\$1,190,968.52
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GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Accounts & Control, Bureau of Adjutant General:	\$ —	\$ —	\$237,028.00	\$ —	\$ —	\$237,028.00	\$240,577.69	\$ —	\$3,590.72	\$41.03	\$ —
Departmental Operations.....	—	—	132,070.00	3,249.59	20,114.13	155,433.72	158,982.41	—	5,254.41	522.26	1,183.46
Military Fund.....	—	—	51,314.00	221.36	31,311.92	82,847.28	81,594.66	—	140.00	—	1,892.62
Operating State Armories.....	—	—	94,203.00	1,405.00	—	95,608.00	91,418.89	—	2,510.00	—	1,649.11
Augusta State Airport.....	—	—	8,000.00	—	—	8,000.00	8,000.00	—	—	—	—
Agriculture Department:											
Departmental Operations.....	—	—	70,532.00	—	—	70,532.00	69,845.22	—	—	686.78	—
Promotion of Agriculture.....	488.42	—	27,250.00	—	12,498.86	40,237.28	39,685.22	486.89	—	65.17	—
Maine Building—Eastern States Exposition.....	—	760.02	—	1,500.00	960.00	3,220.02	1,198.11	—	—	—	2,021.91
Animal Industry.....	—	—	89,000.00	—	—	89,000.00	89,465.28	—	950.00	484.72	—
Eradication of Bangs Disease.....	—	—	120,000.00	—	—	120,000.00	116,299.09	—	1,950.00	1,750.91	—
Interest and Retirement—Bangs Disease Bonds.....	—	—	46,350.00	—	—	46,350.00	46,350.00	—	—	—	—
Division of Inspection.....	825.00	—	55,000.00	—	21,979.00	77,804.00	72,725.40	825.00	3,000.00	428.10	6,825.50
Division of Markets.....	—	3,684.10	28,210.00	—	14,362.52	46,256.62	42,084.65	—	—	1,086.18	3,085.79
Division of Plant Industry.....	1,563.31	—	31,750.00	—	2,789.05	36,102.36	26,446.34	1,563.91	2,000.00	4,927.51	1,164.60
Soil Conservation.....	—	3,131.53	4,000.00	—	—	7,131.53	5,284.74	—	—	—	1,846.79
Apprenticeship Council, Maine State.....	—	700.00	500.00	—	—	1,200.00	968.85	—	—	116.57	114.58
Atlantic States Marine Fisheries Comm.....	—	—	1,300.00	—	—	1,300.00	1,297.63	—	—	2.37	—
Attorney General:											
Departmental Operations.....	—	—	49,952.00	—	—	49,952.00	47,300.22	—	—	2,621.78	30.00
Digest of Opinions of Law Court.....	—	954.27	—	—	—	954.27	894.45	—	—	—	59.82
County Attorneys Salaries.....	—	—	34,777.00	—	97.62	34,777.00	34,610.43	—	—	—	166.57
Audit Department.....	—	—	72,568.00	1,000.00	—	73,665.62	73,577.51	—	—	88.11	—
Banks and Banking Dept.....	—	—	80,604.00	950.00	—	81,554.00	81,519.55	—	—	34.45	—
Boxing Commission.....	—	—	4,489.00	—	—	4,489.00	4,476.71	—	—	12.29	—
Charitable Institutions:											
Bangor Anti-Tuberculosis Association.....	—	—	3,000.00	—	—	3,000.00	3,000.00	—	—	—	—
Children's Aid Society.....	—	—	1,500.00	—	—	1,500.00	838.96	—	—	661.04	—
Good Samaritan Home Association.....	—	—	5,000.00	—	—	5,000.00	4,999.74	—	—	.26	—
Healy Asylum.....	—	—	3,000.00	—	—	3,000.00	3,000.00	—	—	—	—
Home for Aged Women—Belfast.....	—	—	500.00	—	—	500.00	500.00	—	—	—	—

GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Charitable Institutions—Cont.:											
Maine Children's Home Soc.	\$	\$	\$3,000.00	\$	\$	\$3,000.00	\$3,000.00	\$	\$	\$	\$
Maine Institute for the Blind			12,000.00			12,000.00	9,737.40			2,262.60	
Opportunity Farm			1,500.00			1,500.00	1,420.72			79.28	
St. Joseph's Orphanage			3,800.00			3,800.00	3,800.00				
St. Elizabeth's Orphan Asylum			2,500.00			2,500.00	2,500.00				
St. Louis' Home & School for Boys			1,250.00			1,250.00	1,250.00				
Temporary Home for Women and Children			4,000.00			4,000.00	3,893.31			106.19	
York County Children's Aid Society			1,500.00			1,500.00	1,197.20			302.80	
Development Commission		25,326.37	234,360.00	504.71	1,470.51	261,661.59	251,503.40				10,158.19
Education Department:											
Subsidies for Plans Surveys		33,904.18			15,086.34	48,990.52	2,065.56				46,924.96
Subsidies for Tuition			244,000.00			244,000.00	233,458.14		10,541.86		
Subsidies for Teaching Positions			3,229,000.00			3,229,000.00	3,235,650.08		6,650.08		
Subsidies for School Census			510,000.00			510,000.00	509,987.46		12.54		
Subsidies for Conveyance			175,000.00			175,000.00	193,047.12		18,047.12		
Subsidies for Temporary Residents			3,000.00			3,000.00	2,791.51		208.49		
Departmental Operations	3,490.25		135,615.00	1,028.00	588.22	140,721.47	138,238.85	3,490.25	1,007.63		
Aid to Academies			120,000.00			120,000.00	120,000.00				
Farmington State Teachers' College			87,000.00	2,651.00	147,025.74	236,676.74	245,566.83		8,890.09		
Gorham State Teachers' College			101,850.00	3,239.00	144,985.91	250,074.91	241,707.03		8,367.88		
Machias Normal School	1,859.55		46,460.00	799.00	36,812.20	85,930.75	77,915.62	1,859.55	6,155.58		
Madawaska Training School			42,370.00	1,325.00	29,506.91	73,201.91	78,263.44		5,061.53		
Presque Isle Normal School			32,700.00	1,147.00	56,835.64	90,682.64	94,151.11		3,468.47		
Farmington State Teachers' College Reserve		4,657.05	1,000.00			5,657.05			1,329.51		4,327.54
Gorham State Teachers' College Reserve		9,417.29	1,000.00			10,417.29	50.00				10,367.29
Machias Normal School Reserve		5,350.63	1,000.00			6,350.63	3,509.94				2,840.69
Madawaska Training School Reserve		1,264.79	1,000.00			2,264.79	213.24				2,051.55

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GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Education Department:--Cont.											
Presque Isle Normal School Reserve	\$ --	\$10,248.94	\$1,000.00	\$ --	\$ --	\$11,248.94	\$2,631.32	\$ --	\$2,600.00	\$ --	\$6,017.62
Peter Mills Reserve--											
Farmington State Teachers' College		88.50	--	--	--	88.50	--	--	1,329.51	--	1,418.01
Peter Mills Reserve--											
Gorham State Teachers' College		--	--	--	--	--	--	--	6,109.48	--	6,109.48
Schooling Children in Unorganized Territories		--	123,368.00	37,919.00	347.14	161,634.14	176,712.00	--	15,077.86	--	--
Superintendents of Schools Comprising School Unions.		--	181,250.00	--	--	181,250.00	178,755.62	--	2,494.38	--	--
Vocational Education		--	53,465.00	369.00	26,027.98	79,861.98	102,899.69	--	23,037.71	--	--
State Vocational Training Program	881.55	--	36,850.00	511.00	54,177.64	92,420.19	70,102.73	663.57	21,653.89	--	--
Vocational Rehabilitation		2,167.60	45,000.00	412.00	86,399.40	133,979.00	124,699.55	--	7,138.98	--	1,840.47
Education of Orphans of Veterans		--	--	--	--	--	150.00	--	150.00	--	--
State School Lunches	64.00	--	15,000.00	4,431.00	--	19,495.00	18,967.12	64.00	463.88	--	--
Special Education of Physically Handicapped Children		--	10,000.00	--	--	10,000.00	10,000.00	--	--	--	--
Board of Approval of Institutions Offering Special Training		--	1,000.00	--	--	1,000.00	308.61	--	691.39	--	--
Industrial Education		--	140,000.00	--	--	140,000.00	132,793.31	--	7,206.69	--	--
Physical Education Subsidies		--	35,000.00	--	--	35,000.00	31,642.87	--	3,338.18	18.95	--
Equalization of Educ. Opport.		--	470,000.00	--	21,726.61	491,726.61	490,460.62	--	1,265.99	--	--
Secondary Education of Island Children		--	3,500.00	--	--	3,500.00	1,510.00	--	1,990.00	--	--
Emergency Pay Roll Fund		--	110,000.00	--	--	110,000.00	--	--	64,448.03	45,551.97	--
Executive Department:											
Departmental Operations		--	40,827.00	1,250.00	--	42,077.00	39,449.28	--	500.00	1,427.72	700.00
Council		--	14,465.00	1,407.97	--	15,872.97	15,872.97	--	--	--	--
Contingent Fund of Governor		--	10,000.00	--	--	10,000.00	10,000.00	--	--	--	--
Blaine House		5,834.03	14,240.00	--	--	20,074.03	20,187.35	--	500.00	386.68	--
Fire Emergency Inf. Comm.		4,641.67	--	17,822.00	--	22,463.67	22,046.80	--	--	--	416.87
Independent Audit		--	--	13,000.00	--	13,000.00	13,000.00	--	--	--	--
Payment from Contingent Fund		--	--	1,514.37	--	1,514.37	1,293.56	--	--	--	220.81

GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Executive Department—Cont. Recoveries on Surplus Fire Equip.....	\$ —	\$ —	\$ —	\$ —	\$714.70	\$714.70	\$ —	\$ —	\$ —	\$ —	\$714.70
Finance Comm. and Budget Officer.....	—	—	24,942.00	—	—	24,942.00	25,050.65	—	237.00	128.35	—
Travel Bureau.....	—	—	7,500.00	—	—	7,500.00	8,075.61	—	575.61	—	—
Fish and Game Department: Search for Lost Persons.....	—	—	1,500.00	—	—	1,500.00	152.15	—	—	1,347.85	—
Forestry Department: Departmental Operations.....	—	—	12,030.00	—	48.40	12,078.40	12,007.84	—	.61	69.95	—
Administration of Public Lands.....	—	—	1,000.00	—	—	1,000.00	918.60	—	—	81.40	—
State Forest Nursery.....	—	—	1,000.00	—	3,231.63	4,231.63	4,232.24	—	.61	—	—
Aid to Towns—Forest Fires Control of White Pine Blister Rust.....	—	—	29,000.00	18,201.28	2,508.43	49,709.71	46,214.62	—	—	—	3,495.09
General Forestry Purposes.....	19,303.44	—	7,100.00	—	—	7,100.00	7,047.01	—	—	52.99	—
Entomology.....	1,726.60	1,369.71	49,715.00	51,000.00	24,385.10	144,403.54	119,489.06	19,164.74	—	550.46	5,199.28
Farm Forestry.....	—	—	49,359.00	—	7,200.00	59,655.31	45,446.70	1,726.60	—	2,373.99	10,108.02
G.A.R. Department of Maine.....	—	—	1,200.00	—	4,826.04	4,826.04	4,826.04	—	—	—	—
Health & Welfare Department: Bureau of Health.....	—	9,395.06	259,637.00	—	49,994.18	319,026.24	281,475.81	—	27,000.00	175.45	10,374.98
Advisory Council on Hospitals.....	—	—	3,500.00	—	—	3,500.00	1,364.82	—	—	2,135.18	—
General Administration.....	—	8,504.09	549,200.00	—	258,010.39	815,714.48	785,603.31	—	30,000.00	111.17	—
Aid to the Blind.....	—	4,365.24	150,000.00	—	173,143.52	327,508.76	287,115.50	—	40,000.00	393.26	—
Aid to Dependent Children.....	—	127.00	710,000.00	—	1,685,898.29	2,396,025.29	2,816,018.50	—	423,351.40	3,358.19	—
Aid to Public and Private Hospitals.....	—	—	578,000.00	—	—	578,000.00	578,000.00	—	—	—	—
Board and Care of Neglected Children.....	6,399.39	—	716,000.00	—	—	722,399.39	837,971.44	6,399.39	122,000.00	28.56	—
Burial of Soldiers, Sailors and their Widows.....	—	—	800.00	—	—	800.00	100.00	—	—	700.00	—
Education of the Blind.....	—	—	33,000.00	—	—	33,000.00	23,766.18	—	9,000.00	233.82	—
Examination and Commitment of Insane.....	—	—	500.00	—	—	500.00	—	—	—	500.00	—
General Relief.....	18,055.61	—	552,300.00	—	3,075.12	573,430.73	655,313.55	18,055.61	100,000.00	61.57	—
General Relief—Jeff. Camp.....	—	—	60,534.00	—	10,954.19	71,488.19	66,371.63	—	5,000.00	116.56	—
Old Age Assistance.....	—	147,693.64	2,600,000.00	—	3,480,659.12	6,228,352.76	5,750,474.41	—	475,849.00	2,029.35	—
Old Age Assistance—Burials.....	—	—	65,000.00	—	—	65,000.00	59,046.86	—	5,000.00	953.14	—

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GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Health & Welfare Dept.—Cont.											
Passamaquoddy Indians.....	\$ —	\$ —	\$74,974.00	\$ —	\$1,745.95	\$76,719.95	\$64,203.36	\$ —	\$4,500.00	\$555.59	\$7,461.00
Penobscot Indians.....	—	—	48,484.00	—	—	48,484.00	44,788.81	—	3,000.00	695.19	—
Penobscot Indians (Ferry)....	—	4,289.25	—	—	—	4,289.25	458.99	—	—	3,830.26	—
Rehabilitation of the Blind..	—	—	5,000.00	—	4,702.05	9,702.05	10,513.49	—	950.00	138.56	—
Services for the Blind.....	—	—	6,800.00	—	—	6,800.00	13,667.89	—	7,000.00	132.11	—
Special Pensions.....	—	—	81,858.00	—	—	81,858.00	67,442.46	—	14,400.00	15.54	—
Historian, State.....	—	1,717.52	500.00	—	—	2,217.52	547.69	—	—	—	1,669.83
Industrial Accident Commission	—	—	65,224.00	—	—	65,224.00	61,687.76	—	—	3,536.24	—
Institutional Service:											
Departmental Operations....	—	—	25,053.00	305.00	—	25,358.00	25,383.62	—	220.00	194.38	—
Emergency Tuberculosis Service.....	—	—	30,000.00	—	—	30,000.00	26,570.83	—	3,316.27	112.90	—
Augusta State Hospital.....	5,814.54	—	944,346.00	13,643.00	104,075.26	1,067,878.80	1,093,589.08	3,082.61	32,560.00	2,620.23	1,146.88
Bangor State Hospital.....	6,960.51	—	746,139.00	7,881.00	3,025.61	764,006.12	762,537.26	6,815.98	5,728.00	380.88	—
Boys, School for.....	3,401.36	—	164,468.00	1,585.00	11,232.82	180,687.18	155,908.21	1,792.92	18,874.00	3,626.05	486.00
Central Maine Sanatorium....	7,753.75	—	319,087.00	14,263.00	8,214.26	349,318.01	349,063.74	7,462.16	17,420.27	293.59	9,918.79
Deaf, School for.....	2,572.18	—	76,363.00	1,188.00	4,731.21	84,854.39	93,385.61	2,572.18	11,103.40	—	—
Girls, School for.....	1,704.86	—	167,576.00	2,153.00	4,534.62	175,968.48	165,432.89	1,657.76	3,440.00	34.28	5,403.55
Men's Reformatory.....	1,416.68	1,383.00	113,783.00	20,079.77	8,327.34	144,989.79	163,333.32	1,416.68	21,256.00	1,495.79	—
Military and Naval Children's Home.....	—	1,455.00	41,636.00	518.00	—	43,609.00	53,132.91	—	9,523.91	—	—
Northern Maine Sanatorium	7,901.02	—	189,284.00	2,030.00	4,799.73	204,014.75	194,665.87	7,799.91	1,432.00	2,980.97	—
Pownal State School.....	—	—	674,913.00	7,005.50	1,765.84	683,684.34	762,926.44	—	85,636.00	—	6,393.90
Prison, Maine State.....	1,177.47	1,856.01	277,341.00	3,284.00	66,291.70	349,950.18	349,487.29	1,069.11	8,656.00	6,193.77	1,856.01
Western Maine Sanatorium..	—	1,841.92	226,032.00	3,265.00	16,722.08	247,861.00	245,639.26	—	728.13	—	1,493.61
Women's Reformatory.....	3,124.49	—	143,000.00	1,813.00	2,088.27	150,025.76	145,460.43	3,115.34	904.00	545.99	—
Parole Board.....	—	—	18,500.00	—	—	18,500.00	16,623.68	—	871.18	1,005.14	—
Insurance Department:											
Departmental Operations....	—	—	26,969.00	479.60	—	27,448.60	27,792.61	—	348.80	—	4.79
Fire Insurance.....	—	—	47,486.00	14,209.58	—	61,695.58	61,273.09	—	—	422.49	—
Fidelity Insurance.....	—	—	3,050.00	—	—	3,050.00	2,879.52	—	—	170.48	—
Interstate Cooperation Commission.....	—	—	2,500.00	—	—	2,500.00	2,352.60	—	—	147.40	—
Labor and Industry.....	355.80	100.00	33,955.00	609.60	40.00	35,060.40	35,130.78	325.00	472.00	31.62	45.00
Legislative:											
Legislative Expense.....	—	—	385,630.00	—	75.00	385,705.00	376,917.64	—	—	8,787.36	—
Research Committee.....	—	—	18,753.00	—	—	18,753.00	18,296.65	—	—	256.35	200.00

GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Legislative—Cont.:											
Comm. to Study Indian Problems.....	\$ —	\$500.00	\$ —	\$ —	\$ —	\$500.00	\$ —	\$ —	\$ —	\$500.00	\$ —
Comm. to Study Medical School.....	—	1,000.00	—	—	—	1,000.00	—	—	—	1,000.00	—
Library, Maine State.....	—	—	65,689.00	880.00	—	66,569.00	63,943.35	—	625.20	3,052.31	198.54
Liquor Commission.....	—	—	—	—	1,187,867.43	1,187,867.43	1,187,867.43	—	—	—	—
Maine Maritime Academy.....	—	—	115,000.00	—	—	115,000.00	115,000.00	—	—	—	—
Miscellaneous Resolves:											
Knox Memorial Association.....	—	—	1,000.00	—	—	1,000.00	1,000.00	—	—	—	—
Maine Historical Society.....	—	—	2,500.00	—	—	2,500.00	2,500.00	—	—	—	—
Penobscot Indians—Vault.....	—	1,000.00	—	—	—	1,000.00	912.60	—	—	87.40	—
Anson Academy.....	—	—	10,000.00	—	—	10,000.00	10,000.00	—	—	—	—
Fish Way—Aroostook Falls.....	—	2,241.04	—	—	—	2,241.04	—	—	—	—	2,241.04
Park Commission:											
Departmental Operations.....	28,008.63	—	60,357.00	4,000.00	28,312.21	120,677.84	92,156.49	28,008.63	—	121.56	391.16
Park Commission, Baxter State.....	—	—	7,500.00	—	1,839.17	9,339.17	9,156.45	—	—	60.40	122.32
Personnel Department.....	207.05	—	29,977.00	248.00	—	30,432.05	30,630.97	207.05	439.50	33.53	—
Advisory Council of Personnel.....	—	—	700.00	—	—	700.00	82.73	—	—	617.27	—
Police, State:											
Departmental Operations.....	—	—	59,757.00	—	—	59,757.00	57,443.76	—	806.23	1,507.01	—
Fingerprinting of School Children.....	—	—	11,640.00	—	—	11,640.00	9,441.71	—	—	2,198.29	—
Public Buildings, Supt. of:											
Departmental Operations.....	1,355.17	—	174,961.00	3,800.00	35.00	180,151.17	181,605.76	1,355.17	2,850.00	40.24	—
Staff House.....	—	—	—	2,480.00	846.25	3,326.25	3,435.01	—	150.00	41.24	—
Public Utilities Commission:											
Departmental Operations.....	—	—	86,667.29	7,500.00	1,386.25	95,553.54	95,050.30	—	—	503.24	—
Topographical Mapping.....	—	531.57	3,500.00	—	—	4,031.57	3,372.98	—	—	—	658.59
Purchases, Bureau of:											
Departmental Operations.....	—	—	29,895.00	252.00	—	30,147.00	33,391.30	—	3,332.00	—	87.70
Central Mail Room.....	—	—	10,936.00	135.00	—	11,071.00	11,717.89	—	660.00	13.11	—
Division of Public Printing.....	—	—	10,965.00	—	—	10,965.00	9,559.83	—	1,369.00	36.17	—
Racing Commission.....	—	—	17,168.00	1,500.00	—	18,668.00	18,132.56	—	—	535.44	—
Sanitary Water Board.....	—	—	12,800.00	—	—	12,800.00	11,552.06	—	—	1,247.94	—
Sea and Shore Fisheries:											
Departmental Operations.....	8,745.00	6,622.05	176,486.00	—	25,950.56	217,803.61	186,710.76	8,745.00	819.20	6,518.23	16,648.82
Atlantic Sea Run Salmon.....	—	1,575.69	—	—	456.00	2,031.69	1,381.70	—	—	—	649.99
Construction of Rearing Station.....	—	27,039.43	—	—	—	27,039.43	—	—	—	—	27,039.43

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GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Secretary of State:											
Departmental Operations.....	\$ —	\$ —	\$19,235.00	\$422.00	\$ —	\$19,657.00	\$19,787.57	\$ —	\$288.00	\$157.43	\$ —
Election Division.....		795.28	38,400.00	6,500.00	82.50	45,777.78	44,549.98	—	—	1,227.80	—
Supreme Judicial and Superior Courts.....	22.00	—	248,471.00	—	—	248,493.00	230,684.20	22.00	—	17,786.80	—
Taxation, Bureau of:											
Departmental Operations.....	—	—	179,245.00	—	40,247.25	219,492.25	203,052.50	—	2,462.61	11,324.94	2,652.20
Treasurer of State:											
Departmental Operations.....	—	—	34,099.00	500.29	1,990.27	36,589.56	36,729.89	—	364.96	224.63	—
Railroad and Telegraph Tax Refunds.....	—	—	—	—	57,882.37	57,882.37	57,882.37	—	—	—	—
Uniform Legislation, Comm. of Unemployment Compensation: Maine State Employment Service.....	—	—	20,000.00	—	—	20,000.00	—	—	—	20,000.00	—
University of Maine.....	—	—	892,953.00	—	—	892,953.00	892,953.00	—	—	—	—
Brunswick Campus.....	—	—	150,000.00	—	—	150,000.00	150,000.00	—	—	—	—
War Veterans Service:											
Administration.....	—	—	79,000.00	—	—	79,000.00	63,056.83	—	15,800.00	143.17	—
World War Assistance.....	—	—	250,000.00	—	—	250,000.00	225,507.72	—	23,152.40	1,339.88	—
Support of Dependents of Soldiers and Sailors.....	—	—	33,000.00	—	—	33,000.00	32,372.08	—	600.00	27.92	—
Contributions and Transfers:											
Employees' Retirement:											
Expense Fund.....	—	—	34,000.00	—	—	34,000.00	29,768.80	—	—	4,231.20	—
Pension Fund.....	—	—	990,370.00	—	—	990,370.00	990,370.00	—	—	—	—
Interest on Trust Funds:											
Schools and Academies.....	—	—	390.00	—	—	390.00	390.00	—	—	—	—
Lands Reserved for Public Uses.....	—	—	21,600.00	3,029.23	—	24,629.23	24,629.23	—	—	—	—
Augusta State Hospital & University of Maine.....	—	—	5,490.00	627.49	—	6,117.49	6,117.49	—	—	—	—
	135,177.63	337,533.47	22,857,539.29	293,043.34	8,019,019.45	31,642,313.18	31,218,116.02	129,747.01	125,993.77	191,853.25	229,590.66

GENERAL FUND — DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Appropriations from Unappropriated Surplus:											
Post War Public Works											
Reserve Administration...	\$ —	\$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.		226,375.51	80,500.00			306,875.51	226,375.51		80,500.00		
Bangor State Hospital...		656,977.24				656,977.24	295,530.57				361,446.67
Girls, School for—Heating Plant		85,000.00				85,000.00			85,000.00		
Augusta State Hospital...		346,703.33				346,703.33	65,352.36				281,350.97
Promotion of New Industries		2,006.39				2,006.39	2,006.39				
Augusta State Hospital—Medical and Surgical Bldg.			65,000.00			65,000.00					65,000.00
Dairy Barn			25,000.00			25,000.00					25,000.00
Institutional Deficiencies			50,000.00			50,000.00			47,300.00	2,700.00	
Pownal State School—Aux. Boiler									38,000.00		38,000.00
Reformatory for Women—Const.									14,300.00		14,300.00
School for Boys—Stoker and Boiler									3,000.00		3,000.00
School for Girls—Repairs...									7,000.00		7,000.00
School for Deaf—Fire Escape									3,900.00		3,900.00
Military & Naval Children's Home—Laundry Equipm't									2,800.00		2,800.00
Pownal State School—X-Ray Unit									8,000.00		8,000.00
Reformatory for Men—Control Unit									8,000.00		8,000.00
Eradication of Bangs Disease		38,653.18				38,653.18					38,653.18
		1,380,715.65	220,500.00			1,601,215.65	589,264.83		127,800.00	17,700.00	866,450.82

GENERAL FUND — DEPARTMENTAL OPERATIONS
Year Ended June 30, 1949

	Balance Forward		Legislative Appropriation	Transfers from Contingent Acct.	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sch. A-10)
Maine Post War Public Works Reserve:											
Passamaquoddy Indians Water System	\$ —	\$18,000.00	\$ —	\$ —	\$ —	\$18,000.00	\$12,562.56	\$ —	\$ 806.23	\$ —	\$5,437.44
Construction of Barracks	—	5,569.18	—	—	—	5,569.18	6,375.41	—	—	—	—
		23,569.18				23,569.18	18,937.97		806.23		5,437.44
Total—General Fund	\$135,177.63	\$1,741,818.30	\$23,078,039.29	\$293,043.34	\$8,019,019.45	\$33,267,098.01	\$31,826,318.82	\$129,747.01	—0—	\$209,553.26	\$1,101,478.92
Appropriated from Surplus	—	—	220,500.00	—	—	—	—	—	—	—	—
Appropriated from Revenues	—	—	22,857,539.29	—	—	—	—	—	—	—	—
Revenues Available for Appropriations	—	—	24,056,767.26	—	—	—	—	—	—	—	—
Excess of Revenues over Appropriations	—	—	\$1,199,227.97	—	—	—	—	—	—	1,199,227.97	—
Increase in Surplus from Operations	—	—	—	—	—	—	—	—	—	\$1,408,781.23	—

HIGHWAY FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered	By Legislature	By Highway Commission			Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sched. A-10)
Highway Department:											
Administration	\$ —	—	\$209,500.00	\$47,000.00	\$2,547.32	\$259,047.32	\$257,222.42	\$ —	—	\$1,824.90	—
Betterment of State and State Aid Highways	—	\$157,354.29	1,200,000.00	15,000.00	—	1,372,354.29	1,241,621.71	—	\$129,672.35	—	\$1,060.23
Bonds—Interest on	—	—	375,145.00	—	—	375,145.00	331,983.50	—	—	43,161.50	—
Bonds—Retirement	—	—	1,629,000.00	—	—	1,629,000.00	1,629,000.00	—	—	—	—
Bridge Loan Fund	—	1,133,358.26	812,500.00	—	481,138.71	2,426,996.97	1,523,910.52	—	36,506.43	—	939,592.88
Compensation for Injuries	—	—	50,000.00	—	—	50,000.00	39,945.08	—	—	10,054.92	—
Construction & Reconstruction of Highways	—	30,345.03	—	—	—	30,345.03	7,853.87	—	6,000.00	—	16,491.16
Federal Grade Crossings	—	76,709.05	—	—	5,671.11	82,380.16	30,624.17	—	—	—	51,755.99
Federal Secondary Roads	—	465,476.86	—	1,000,000.00	721,195.55	2,186,673.41	1,259,982.10	—	14,523.00	—	912,168.31
First Surface Treatment	—	32,960.43	—	—	—	32,960.43	27,238.97	—	100.00	—	5,621.46
Highway Loan Fund	—	1,210,512.60	—	2,650,000.00	2,099,770.56	5,960,283.16	4,468,234.64	—	26,679.00	—	1,465,369.52
Highway Planning Survey	—	38,634.40	16,000.00	—	58,450.33	113,084.73	123,384.46	—	41,202.00	—	30,902.27
Improved State and State Aid Roads	—	643,991.27	850,000.00	—	149,777.40	1,643,768.67	1,476,946.51	—	241,128.92	—	407,951.08
Maintenance of Bridges	—	37,357.08	440,000.00	—	3,373.51	480,730.59	455,372.73	—	2,000.00	—	23,357.86
Maintenance of State and State Aid Highways	—	—	4,725,000.00	1,283,000.00	445,055.00	6,453,055.00	6,431,376.28	—	2,398.72	24,077.44	—
Post War Surveys	—	34,239.03	—	—	—	34,239.03	29,991.76	—	—	—	4,247.27
Removal of Snow from Highways	—	—	1,700,000.00	25,000.00	131,420.54	1,856,420.54	1,849,715.94	—	—	6,704.60	—
Special Resolves	—	173,638.12	154,000.00	2,028.32	—	329,666.44	108,811.56	—	98,315.63	—	122,539.25
State Aid Reconstruction	—	14,519.67	—	—	—	14,519.67	13,739.12	—	7,809.25	—	8,589.80
Third Class Reconstruction	—	120,457.62	—	—	—	120,457.62	30,735.84	—	35,420.35	—	54,301.43
Town Road Improvement	—	137,910.01	520,000.00	—	—	657,910.01	530,757.31	—	18,334.99	—	108,817.71
Contributions and Transfers:											
Employees' Retirement	—	—	107,168.00	20,886.81	—	128,054.81	128,054.81	—	—	—	—
General Fund	—	—	102,945.00	—	—	102,945.00	77,873.74	—	—	25,071.26	—
Special Revenue Fund	—	—	3,500.00	—	—	3,500.00	2,933.06	—	—	566.94	—
		4,307,463.72	12,894,758.00	5,042,915.13	4,098,401.03	26,343,537.88	22,077,310.10		2,000.00	111,461.56	4,152,766.22

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HIGHWAY FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered	By Legislature	By Highway Commission			Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sched. A-10)
Other Departments:											
Police, State Administration, Public Buildings, Supt. of: Maintenance Motor Vehicle Building.....	\$9,887.12	—	\$542,413.00	—	\$5,019.02	\$557,319.14	\$532,790.78	\$9,825.97	\$ —	\$13,802.39	\$900.00
Police Headquarters.....	—	—	10,000.00	—	—	10,000.00	9,964.06	—	—	35.94	—
Sec. of State—Motor Vehicle Division.....	—	—	7,300.00	—	—	7,300.00	7,275.51	—	—	24.49	—
	—	\$220,000.00	280,179.00	\$4,000.00	20,285.79	524,464.79	426,798.69	—	—	8,125.75	89,540.35
	9,887.12	220,000.00	839,892.00	4,000.00	25,304.81	1,099,083.93	976,829.04	9,825.97	—	21,988.57	90,440.35
Total Highway Fund.....	\$9,887.12	\$4,527,463.72	\$13,734,650.00	\$5,046,915.13	\$4,123,705.84	\$27,442,621.81	\$23,054,139.14	\$9,825.97	\$2,000.00	\$133,450.13	\$4,243,206.57
Apportionment by Commission.....	—	—	5,046,915.13	—	—	—	—	—	—	—	—
Total Apportionment.....	—	—	18,781,565.13	—	—	—	—	—	—	—	—
Revenue Available for Apportionment.....	—	—	18,029,279.70	—	—	—	—	—	—	—	—
Excess of Apportionment over Revenue.....	—	—	\$752,285.43	—	—	—	—	—	—	752,285.43	—
Net Decrease in Surplus.....	—	—	—	—	—	—	—	—	—	\$618,835.30	—

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SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Appropriations	Departmental Revenue	Total Available	Expenditures		Transfers	Balance		
	1947-48 Encumbrances	Unencumbered				Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sched. A-10)	
Aeronautic Fund.....	\$ —	\$65,622.71	\$ —	\$ —	\$44,384.84	\$110,007.55	\$40,948.59	\$ —	\$50,000.00	\$ —	\$19,058.96
Construction.....	—	575.00	—	—	—	575.00	—	—	35,000.00	—	35,575.00
Agriculture Department:											
Blueberry Inspection.....	—	—	—	—	3,773.35	3,773.35	3,773.35	—	—	—	—
Blueberry Research.....	—	459.14	—	—	22,481.44	22,940.58	18,379.97	—	—	—	4,560.61
Certification of Seed.....	—	47,378.62	—	—	111,686.69	159,065.31	111,686.44	—	—	—	47,378.87
Maine Apple Tree Pool.....	—	1.05	—	—	7,985.53	7,986.58	7,985.68	—	—	—	.90
Sardine Inspection.....	—	15,413.12	—	—	64,513.23	79,926.35	62,583.03	—	—	—	17,343.32
Seed Potato Program.....	—	7,565.06	—	—	12,263.94	19,829.00	9,321.59	—	—	—	10,507.41
Shipping Point Inspection.....	—	165,087.55	—	—	525,241.85	690,329.40	405,326.56	—	—	—	285,002.84
Suppression of European Corn Borer.....	—	1,329.23	—	—	6,342.15	7,671.38	7,543.65	—	—	—	127.73
Audit Department—											
Municipal Division.....	—	4,286.24	—	—	56,403.10	60,689.34	53,779.73	—	—	—	6,909.61
Augusta State Airport.....	—	720.00	—	—	9,273.60	9,993.60	15,048.78	15,000.00	—	—	9,944.82
Education Department:											
George Briggs Fund.....	—	13,170.20	—	—	2,979.64	16,149.84	14,076.54	—	—	—	2,073.30
Federal Vocational Ed.—											
Smith-Hughes Act.....	—	50,006.23	—	—	46,801.13	96,807.36	49,877.63	—	—	—	46,929.73
Federal Vocational Ed.—											
George-Dean Act.....	—	127,369.38	—	—	119,854.05	247,223.43	123,104.35	—	—	—	124,119.08
Federal School Lunches.....	—	7,025.96	—	—	292,083.00	299,108.96	282,705.85	—	—	—	16,403.11
Federal Ed. Equip.—N.Y.A.....	—	8,147.31	—	—	61.13	8,208.44	3,425.70	—	—	—	4,782.74
Examining Boards:											
Architects.....	—	2,823.49	—	—	984.00	3,807.49	802.17	—	—	—	3,005.32
Accountancy.....	—	304.75	—	—	550.00	854.75	205.87	—	—	—	648.88
Bar Examiners.....	—	—	—	—	1,440.00	1,440.00	867.19	—	—	—	572.81
Chiropractors.....	—	724.18	—	—	1,107.00	1,831.18	968.66	—	—	—	862.52
Dental Examiners.....	—	827.14	—	—	1,069.00	1,896.14	1,778.35	—	—	—	117.79
Embalming Examiners.....	—	15,721.56	—	—	2,037.00	17,758.56	1,192.76	—	—	—	16,565.80
Registration of Medicine.....	—	14,238.09	—	—	3,320.50	17,558.59	1,727.60	—	—	—	15,830.99
Registration of Nurses.....	—	34,406.48	—	—	9,645.50	44,051.98	11,123.50	—	—	—	32,928.48
Optometry.....	—	26.76	—	—	1,340.40	1,367.16	713.60	—	—	—	653.56
Osteopathy.....	—	2,513.19	—	—	601.60	3,114.79	607.09	—	—	—	2,507.70
Comm. of Pharmacy.....	—	9,896.89	—	—	3,402.00	13,298.89	3,712.67	—	—	—	9,586.22
Podiatry.....	—	4,007.68	—	—	390.00	4,397.68	177.93	—	—	—	4,219.75
Professional Engineers.....	—	3,557.47	—	—	1,370.16	4,927.63	1,895.25	—	—	—	3,032.38
Veterinary Examiners.....	—	379.06	—	—	281.00	660.06	272.07	—	—	—	387.99
Development Commission:											
Potato Tax.....	—	73,442.61	—	—	196,971.34	270,413.95	180,286.64	—	—	—	90,127.31

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SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Appropriations	Departmental Revenue	Total Available	Expenditures		Transfers	Balance		
	1947-48 Encumbrances	Unencumbered				Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sched. A-10)	
Health and Welfare Dept.:											
Barbers and Hairdressers...	\$ —	\$11,695.36	\$ —	\$ —	\$20,764.65	\$32,460.01	\$15,470.48	\$ —	\$ —	\$ —	\$16,989.53
Bedding and Mattress Inspection.....	—	—	—	—	3,085.00	3,085.00	23.56	—	—	—	3,061.44
Cancer Control.....	—	3,749.78	—	—	14,676.23	18,426.01	18,426.01	—	—	—	—
Care of Military Wives.....	—	17,078.40	—	—	—	17,078.40	3,525.95	—	—	—	13,552.45
Child Welfare Service.....	—	7,921.34	—	—	60,334.32	68,255.66	68,286.17	—	—	—	30.51
Control Over Plumbing.....	—	12,987.09	—	—	14,900.06	27,887.15	16,836.28	—	—	—	11,050.87
Hospital Plans and Surveys.....	—	205.51	—	—	—	205.51	—	—	—	—	—
Indian Township Administration.....	—	7,341.91	—	—	3,437.75	10,779.66	4,455.53	—	—	—	6,324.13
Maternal and Child Health.....	—	31,448.68	—	—	68,638.77	100,087.45	100,087.45	—	—	—	—
Mental Health.....	—	5,613.04	—	—	16,705.83	22,318.87	22,318.87	—	—	—	—
Rapid Treatment Program.....	—	3,296.41	—	—	—	3,296.41	—	—	—	—	3,296.41
Regulation of Cosmetics.....	—	14,148.13	—	—	4,305.50	18,453.63	13,194.80	—	—	—	5,258.83
Sale of Prophylactic Rubber Goods.....	—	7,287.09	—	—	705.00	7,992.09	1,825.05	—	—	—	6,167.04
Sanitary Engineering.....	—	31,649.70	—	—	59,342.47	90,992.17	47,230.82	—	—	—	43,761.35
State Plumbing Examining Board.....	—	4,064.84	—	—	6,236.00	10,300.84	6,567.63	—	—	—	3,733.21
Title VI.....	—	2,486.26	—	—	78,989.91	81,476.17	81,476.17	—	—	—	—
Tuberculosis Control.....	—	6,311.53	—	—	24,759.54	31,071.07	31,071.07	—	—	—	—
U. S. Aid to Crippled Children.....	—	29,456.26	—	—	47,914.14	77,370.40	77,370.40	—	—	—	—
Veneral Disease Control.....	—	4,065.00	—	—	35,663.20	39,728.20	39,728.20	—	—	—	—
Inland Fish and Game Dept.:					1,269,134.49	1,319,237.45	1,184,535.68	—	—	—	134,701.77
Insurance Department:											
Examination and Audit of Annual Statements.....	—	32,729.76	—	—	27,749.03	60,478.79	21,721.13	—	—	—	38,757.66
Examination of Agents and Brokers.....	—	5,287.45	—	—	4,240.00	9,527.45	2,597.79	—	—	—	6,929.66
Fire Investigation and Inspection.....	—	66,821.80	—	—	68,558.56	135,380.36	45,013.97	—	—	—	90,366.39
Maine Forestry District:											
Administration.....	—	10,865.97	—	—	605,577.54	616,443.51	400,717.79	\$30,000.00	—	—	185,725.72
Milk Control Board.....	—	10,551.69	—	—	24,212.54	34,764.23	27,456.66	—	—	—	7,307.57
Military Defense Commission.....	—	453,149.14	—	—	35.00	453,184.14	42,252.62	—	—	—	410,931.52
Public Utilities Commission:											
Truck Division.....	—	31,399.76	—	—	53,318.05	84,717.81	40,203.57	—	—	—	44,514.24
Real Estate Commission.....	—	6,803.20	—	—	7,441.00	14,244.20	6,527.67	—	—	—	7,716.53

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SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1949

	Balance Forward		Appropriations		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1947-48 Encumbrances	Unencumbered					Current Year	1947-48 Encumbrances		Lapsed to Surplus	Carried Forward (Sched. A-10)
Reid State Park.....	\$ —	\$221.95	\$ —	\$ —	\$2,975.00	\$3,196.95	\$806.20	\$ —	\$ —	\$ —	\$2,390.75
Sea and Shore Fisheries: Restoration and Development of Shell Fish.....	—	3,810.64	—	—	11,997.50	15,808.14	10,991.37	—	—	—	4,816.77
School for Boys: Health Building.....	—	—	—	—	1,125.00	1,125.00	1,125.00	—	—	—	—
Maine Unemployment Compensation Comm.: Administration.....	—	28,078.48	—	—	1,012,839.31	1,040,917.79	955,313.80	—	—	—	85,603.99
Special Administration.....	—	1,000.00	—	—	—	1,000.00	—	—	—	—	1,000.00
Toll Bridges: Deer Isle-Sedgwick.....	—	32,463.57	—	—	62,152.30	29,688.73	45,487.74	—	—	—	15,799.01
Kennebec.....	—	17,444.18	—	—	55,744.80	73,188.98	33,500.00	—	—	—	39,688.98
Richmond-Dresden.....	—	3,351.96	—	—	12,951.60	16,303.56	16,568.44	—	2,000.00	—	1,735.12
Waldo-Hancock.....	—	140,983.33	—	—	108,097.11	249,080.44	59,150.85	—	—	—	189,929.59
Total Special Revenue Funds		\$1,707,971.18			\$5,339,245.37	\$7,047,216.55	\$4,857,969.02		\$23,000.00		\$2,161,247.53

SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT

Year Ended June 30, 1949

Department	Amount
Adjutant General:	
Additional Funds for Temporary Salary Increase	\$4,875.95
Agricultural Department:	
Repair of Roof of Eastern States Exposition Building, Springfield, Massachusetts	1,500.00
Audit:	
Additional Funds for Temporary Salary Increase	1,000.00
Banking Department:	
Additional Funds for Temporary Salary Increase	950.00
Development Commission:	
Additional Costs of Erecting Information Bureau Building at Kittery	504.71
Education Department:	
Additional Funds for Temporary Salary Increase	88,119.00
Increased Costs for Schooling of Children in Unorganized Territories	36,461.00
Increased Cost of Insurance on Normal School Buildings	5,000.00
Additional Funds for School Lunch Program	4,251.00
	53,831.00
Executive:	
Expenses of Fire Emergency Committee	17,822.00
Cost of Independent Audit	13,000.00
Costs of Receiving, Disposing and Storing French 40-8 Car Given to State by People of France	1,500.00
Additional Expenses of Executive Council	1,407.97
Portraits of Ex-Governors	1,250.00
Travel Expense—New England Governors Commission on Educational Institutions	14.37
	34,994.34
Forestry Department:	
Advance—Pending 1949-50 Appropriations	41,000.00
Additional Personnel and Expenses	10,000.00
Additional Reimbursement Costs	18,201.28
	69,201.28
Institutional Service Department:	
Additional Funds for Temporary Salary Increases, Various Institutions	50,652.50
Installation of New Boiler at Reformatory for Men	18,360.77
Renovation of Operating Rooms at Central Maine Sanatorium	10,000.00
	79,013.27
Insurance Department:	
Additional Costs of State Fire Insurance in Excess of Appropriation	14,209.58
Additional Funds for Temporary Salary Increase	479.60
	14,689.18
Labor and Industry Department:	
Additional Funds for Salary Increase	509.60
Additional Funds for Temporary Salary Increase	100.00
	609.60
Library:	
Additional Funds for Temporary Salary Increase	880.00
Park Commission:	
Additional Funds Required for Maintenance of Camden Hills State Park	4,000.00
Personnel Department:	
Additional Funds for Temporary Salary Increase	248.00
Public Buildings:	
Additional Funds for Temporary Salary Increase	3,800.00
Repairs and Furnishings for Staff House	2,480.00
	6,280.00
Public Utilities Commission:	
Funds to Cover Expenses of New England Telephone and Telegraph Company Rate Case	7,500.00
Purchasing Bureau:	
Additional Funds for Temporary Salary Increase	387.00
Racing Commission:	
Additional Funds for Longer Racing Season	1,500.00
Secretary of State:	
Additional Funds for Special Elections—Increased Costs and Recounts	6,500.00
Additional Funds for Temporary Salary Increase	422.00
	6,922.00
Treasurer of State:	
Additional Funds for Temporary Salary Increase	500.29
Trust Funds:	
Funds Necessary to Meet Legal Interest Requirements	3,656.72
Total	\$293,043.34

**QUASI-INDEPENDENT
AGENCIES**

MAINE PORT AUTHORITY
Comparative Balance Sheets
As of June 30

	1949	1948	1947
Assets			
Cash	\$27,239.46	\$236,548.29	\$20,656.56
Investments	84,062.50	45,062.50	95,062.50
Accounts Receivable	6,098.91	5,366.40	11,695.92
Wharf, Structures and Buildings	1,833,092.97	1,744,968.75	1,852,685.10
Equipment, Furniture and Fixtures	7,323.83	6,098.06	2,101.56
Unexpired Insurance	6,099.77	4,690.24	3,582.77
Total Assets	\$1,963,917.44	\$2,042,734.24	\$1,985,784.41
Liabilities			
Accounts Payable	\$2,632.62	\$1,695.29	\$4,301.97
Other Accrued Liabilities	143.34	454.33	325.24
Total Liabilities	2,775.96	2,149.62	4,627.21
Reserves			
Reserve for Depreciation	260,064.12	256,717.88	230,555.25
Reserve for Deferred Maintenance	101,059.40	84,271.42	—
City of Portland Fund	1,649.29	1,198.74	—
Port Book	878.50	—	—
Total Reserves	363,651.31	342,188.04	230,555.25
Surplus			
Donated Surplus	1,620,260.99	1,620,260.99	1,620,260.99
Earned Surplus	22,770.82	78,135.59	130,340.96
Total Surplus	1,597,490.17	1,698,396.58	1,750,601.95
Total Liabilities, Reserves and Surplus	\$1,963,917.44	\$2,042,734.24	\$1,985,784.41

MAINE PORT AUTHORITY
Comparative Statement of Operations
Fiscal Years Ended June 30, 1949, 1948 and 1947

	1949	1948	1947
Income:			
Wharfage	\$3,138.11	\$3,132.21	\$5,727.87
Handling	13,298.52	20,693.10	30,706.77
Dockage	1,389.33	2,082.09	6,173.54
Water and Electricity	2,501.60	1,392.68	1,802.58
Storage	10,918.53	1,564.57	1,639.14
Rentals	28,852.06	19,876.19	17,183.11
Grain Inspection	1,491.99	—	—
Total Operating Income	61,584.14	48,740.84	63,233.01
Expense:			
Personal Services	47,698.39	42,365.41	38,907.33
Operating Expense:			
Depreciation—Plant and Equipment	31,281.02	26,162.63	27,599.50
Handling Freight	12,492.28	14,526.31	30,723.53
Insurance and Fire Protection	8,311.16	6,818.89	5,466.39
Water, Heat, Lights and Power	3,365.39	3,619.42	4,403.28
Grain Inspection	224.13	—	—
Miscellaneous	67.77	13.07	6.60
Maintenance and Repairs	5,565.96	7,535.78	4,087.87
General Office Expense	4,243.72	3,626.61	4,503.41
Total Operating Expense	113,249.82	104,668.12	115,697.91
Net Loss from Operations	51,665.68	55,927.28	52,464.90
Other Income:			
U. S. Navy Grant for Restoration	—	—	2,710.60
Interest Income	1,218.82	1,370.08	3,768.17
Profit on Sale of Securities	—	1,193.67	3,171.80
Miscellaneous	488.72	1,526.10	325.40
Total Other Income	1,707.54	4,089.85	9,975.97
Other Expense:			
Demolition of Grain Gallery	6,333.00	—	—
Premium on Securities Purchased	642.72	—	—
Navy Restoration	—	474.78	—
Total Other Expense	6,975.72	474.78	—
Net Loss for Year	\$56,933.86	\$52,312.21	\$42,488.93

MAINE MARITIME ACADEMY
Comparative Balance Sheets
As of June 30

	1949	1948	1947
Assets			
Cash	\$3,904.05	\$14,322.39	\$6,203.57
Accounts Receivable-- Less Reserve	28,572.19	10,234.84	49,103.00
Inventories	14,761.29	20,758.21	19,597.96
Equipment	63,003.14	60,014.35	53,842.97
Land	12,434.30	11,811.82	11,514.02
Buildings and Improvements	85,679.65	85,219.12	78,545.05
Accrued Items and Prepaid Charges	3,040.79	3,755.49	5,102.31
Total Assets	\$211,395.41	\$206,116.22	\$223,908.88
Liabilities			
Accounts Payable	\$22,846.34	\$5,015.64	\$28,068.78
Notes Payable			10,000.00
Total Liabilities	22,846.34	5,015.64	38,068.78
Reserves			
Cadet Fund	858.88	559.97	891.05
Year Book	3,622.17	—	2,485.25
Total Reserves	4,481.05	559.97	3,376.30
Surplus			
Appropriated (Fixed Assets)	161,117.09	157,045.29	143,902.04
Unappropriated	22,950.93	43,495.32	38,561.76
Total Surplus	184,068.02	200,540.61	182,463.80
Total Liabilities, Reserves and Surplus	\$211,395.41	\$206,116.22	\$223,908.88

MAINE MARITIME ACADEMY
Comparative Statement of Operations
Fiscal Years Ended June 30, 1949, 1948 and 1947

	1949	1948	1947
Income:			
Per Capita Payments from Federal Government	\$24,799.68	\$24,510.48	\$24,999.48
Cadet Subsistence	47,452.50	31,893.00	36,523.50
Cadet Service Charge	39,150.00	27,783.51	15,295.00
Income from Meals (Other Than Cadets)	554.90	138.80	724.75
Income from Investments			502.88
Miscellaneous Income	3,190.88	3,988.16	3,998.61
Massachusetts Maritime Academy			40,026.01
Total Income	115,147.96	88,313.95	122,070.23
Expense:			
Administrative	60,568.96	54,701.20	55,478.62
School	49,485.52	46,517.19	51,780.04
Mess	61,967.98	44,276.55	49,441.28
Training Ship	98,797.24	61,880.28	89,868.58
Total Expense	270,819.70	207,375.22	246,568.52
Excess of Expense over Income	155,671.74	119,061.27	124,498.29
Grants:			
State of Maine	115,000.00	115,000.00	126,769.16
Federal Government	25,000.00	25,000.00	25,000.00
Total Grants	140,000.00	140,000.00	151,769.16
Net Increase or (Decrease) in Surplus	\$15,671.74	\$20,938.73	\$27,270.87

**STATISTICS ON
COUNTIES AND COURTS**

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

December 31, 1948 as Compared With December 31, 1947

ASSETS

(Cents omitted)

County	December 31, 1948							December 31, 1947						
	Cash	Sinking and Reserve Funds	Taxes Receivable	Amount Necessary to Retire Bonds	Other Assets	Probate Accounts	Total Assets	Cash	Sinking and Reserve Funds	Taxes Receivable	Amount Necessary to Retire Bonds	Other Assets	Probate Accounts	Total Assets
Androscoggin...	\$26,289	\$6,876	—	\$29,700	\$20,000	\$14,312	\$97,177	\$40,246	\$25,327	—	\$33,000	\$45,000	\$14,473	\$158,046
Aroostook	56,202	152,712	\$3,452	—	—	2,490	214,856	80,230	207,240	\$3,429	—	—	2,778	293,677
Cumberland	8,160	10,030	—	110,000	—	9,024	137,214	14,950	20,000	—	120,000	—	8,737	163,687
Franklin	8,584	—	2,244	—	260	4,063	15,151	22,662	—	2,880	—	260	4,058	29,860
Hancock	48,029	—	12,682	56,000	—	642	117,353	75,683	—	3,435	72,000	5,826	567	157,511
Kennebec	85,409	—	256	—	—	3,551	89,216	94,895	—	548	—	—	4,043	99,486
Knox	21,978	8,000	7	12,000	—	303	42,288	23,768	8,000	6	15,000	—	300	47,074
Lincoln	4,929	23,562	13	—	—	3,117	31,621	19,128	49,981	13	—	—	3,117	72,239
Oxford	53,214	170,401	996	—	1	13,778	238,390	35,518	177,650	949	—	1,812	14,165	230,094
Penobscot	53,642	53,900	2,647	—	—	—	110,189	75,524	57,185	3,167	—	—	—	135,876
Piscataquis	22,955	—	1,505	—	—	15,821	40,281	22,722	—	3,397	—	—	101	26,220
Sagadahoc	14,488	—	2,219	—	229	475	17,411	25,596	—	2,219	—	—	453	28,268
Somerset	30,204	—	1,071	—	—	2,952	34,227	34,578	—	1,700	—	11,099	3,265	50,642
Waldo	5,442	—	2,010	—	—	154	7,606	23,514	26,244	4,299	—	—	50	54,107
Washington	66,711	—	1,007	231,250	199,750	617	499,335	69,359	—	3,682	256,850	200,199	156	530,246
York	46,306	92,332	—	102,668	—	—	241,306	81,186	86,342	677	113,658	—	—	281,863
	\$552,542	\$517,813	\$30,109	\$541,618	\$220,240	\$71,299	\$1,933,621	\$739,559	\$657,969	\$30,401	\$610,508	\$264,196	\$56,263	\$2,358,896

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LIABILITIES

	Accounts Payable	Bonds and Notes Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Total Liabilities and Surplus	Accounts Payable	Bonds and Notes Payable	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Total Liabilities and Surplus
					Appropriated	Unappropriated						Appropriated	Unappropriated	
Androscoggin...	\$56	\$29,700	\$14,312	\$44,068	\$6,876	\$46,233	\$97,177	—	\$33,000	\$14,473	\$47,473	\$25,327	\$85,246	\$158,046
Aroostook	1,350	—	2,490	3,840	155,784	55,232	214,856	\$8,763	—	2,778	11,541	212,029	70,107	293,677
Cumberland.....	—	110,000	9,024	119,024	—	18,190	137,214	—	120,000	8,737	128,737	—	34,950	163,687
Franklin	—	—	4,063	4,063	3,829	14,917	15,151	—	—	4,058	4,058	9,483	35,285	29,860
Hancock	—	56,000	642	56,642	9,640	70,351	117,353	—	72,000	567	72,567	2,956	87,900	157,511
Kennebec	95	—	3,551	3,646	250	85,320	89,216	66	—	4,043	4,109	47	95,330	99,486
Knox	—	12,000	303	12,303	8,000	21,985	42,288	—	15,000	300	15,300	8,000	23,774	47,074
Lincoln	—	—	3,275	3,275	23,562	4,784	31,621	219	20,000	3,275	23,494	49,981	1,236	72,239
Oxford	27	135,000	13,778	148,805	6,218	83,367	238,390	438	135,000	14,165	149,603	4,378	76,113	230,094
Penobscot	—	—	10,888	10,888	45,391	53,910	110,189	—	—	7,469	7,469	60,706	67,701	135,876
Piscataquis	—	15,750	15,821	31,571	1,891	10,601	40,281	—	21,000	101	21,101	1,468	6,587	26,220
Sagadahoc	—	—	475	475	—	16,936	17,411	—	—	453	453	—	27,815	28,268
Somerset	—	—	2,952	2,952	3,397	27,878	34,227	550	—	3,265	3,815	3,522	43,305	50,642
Waldo	—	—	154	154	—	7,452	7,606	—	—	50	50	26,244	27,813	54,107
Washington.....	36,150	431,000	617	467,767	1,560	30,008	499,335	1,138	456,000	156	457,294	1,917	71,035	530,246
York	5,275	195,000	6,510	206,785	—	34,521	241,306	7,118	200,000	5,608	212,726	—	69,137	281,863
	\$42,953	\$984,450	\$88,855	\$1,116,258	\$235,678	\$581,685	\$1,933,621	\$18,292	\$1,072,000	\$69,498	\$1,159,790	\$378,244	\$820,862	\$2,358,896

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

Year Ended December 31, 1948

(Cents omitted)

	Androscoggin	Aroostook	Cumberland	Franklin	Hancock	Kennebec	Knox	Lincoln	Oxford	Penobscot	Piscataquis	Sagadahoc	Somerset	Waldo	Washington	York
REVENUE:																
Tax Commitment	\$116,832	\$78,027	\$255,046	\$44,009	\$94,211	\$71,773	\$51,902	\$47,937	\$98,457	\$140,947	\$31,199	\$35,569	\$57,422	\$46,399	\$87,377	\$115,417
Fines and Costs	21,095	92,783	69,740	11,214	13,253	32,732	12,474	6,170	18,807	71,690	9,735	9,814	27,857	8,861	21,308	34,866
Fees of Office	11,870	13,086	30,164	3,551	8,232	14,097	5,144	4,445	8,264	18,448	3,289	3,725	7,916	4,894	5,994	19,371
Rentals	3,245	—	1,260	—	—	—	—	—	—	75	—	—	—	—	—	—
Board	—	—	1,748	—	—	—	—	—	—	3,567	—	—	—	—	—	—
Sales	—	—	341	—	—	—	—	129	—	—	—	—	—	—	—	—
Miscellaneous	2,681	2,101	1,577	1,018	467	6,655	218	242	4,828	4,398	1,268	959	1,608	146	2,749	387
Total Revenue	155,723	185,997	359,876	59,792	116,163	125,257	69,738	58,923	130,356	239,125	45,491	50,067	94,803	60,300	117,428	170,041
Add— Transfer from Surplus	10,000	84,510	—	—	—	—	4,000	750	—	—	—	—	—	—	—	14,740
Total	165,723	270,507	359,876	59,792	116,163	125,257	73,738	59,673	130,356	239,125	45,491	50,067	94,803	60,300	117,428	184,781
EXPENDITURES:																
County Courts	28,034	43,564	80,757	7,815	11,418	29,837	12,916	10,797	21,092	73,793	8,104	8,796	21,692	5,952	14,766	31,597
County Officers	10,350	13,469	64,017	3,968	4,594	8,509	3,599	4,042	6,349	14,103	2,364	3,060	5,031	6,445	5,229	17,098
Sheriffs' Department	20,108	7,096	14,179	3,298	6,208	12,348	4,377	10,561	22,429	9,278	4,779	5,293	7,370	5,722	7,113	14,880
Support of Prisoners	28,154	19,646	64,491	5,056	12,907	21,469	6,682	2,331	2,509	29,932	3,426	5,198	11,952	10,501	11,491	20,843
County Officers' Salaries	25,810	44,420	28,258	10,351	17,912	19,628	b20,435	12,489	21,500	25,364	11,100	16,256	19,380	12,304	17,850	32,954
Clerk Hire	14,378	12,397	—	3,000	6,631	13,749	—	3,534	7,789	26,696	3,250	4,550	7,515	4,239	4,973	15,457
County Buildings	24,464	18,471	41,082	4,463	8,945	11,301	14,413	3,129	8,388	36,093	2,868	12,960	9,354	5,663	17,619	14,690
Highways and Bridges	259	84,510	53,409	31,338	17,220	12,516	1,650	2,432	15,431	6,811	—	—	12,210	23,940	—	31,044
Farm Bureau	3,120	4,000	4,000	3,500	3,500	4,000	1,600	1,625	3,500	4,000	3,000	880	3,500	3,500	3,000	4,000
Law Library	1,509	1,900	80	750	1,000	1,500	1,000	550	3,145	1,000	500	500	1,500	850	900	1,250
County Indebtedness	3,300	—	11,927	—	18,800	—	3,815	450	5,400	250	630	—	188	—	35,360	13,192
Suppression of Crime	—	—	13,260	—	—	—	—	—	—	—	—	—	—	—	—	—
Index	—	4,450	—	—	22,938	—	100	450	3,074	12,500	—	—	475	—	54	—
Miscellaneous	10,297	6,746	1,206	a5,464	1,655	1,065	1,976	2,154	2,259	12,693	1,629	3,454	8,376	949	2,902	c8,036
Total Expenditures	169,783	260,669	376,666	79,003	133,808	135,922	72,563	54,544	122,865	252,513	41,650	60,947	108,543	80,065	121,257	205,041
Net Gain or (Loss) from Oper.	\$4,060	\$9,838	\$16,790	\$19,211	\$17,615	\$10,665	\$1,175	\$5,129	\$7,491	\$13,388	\$3,841	\$10,880	\$13,740	\$19,765	\$3,829	\$20,260

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- (a) Includes transfer to road accounts of \$4,400.00.
- (b) Includes clerk hire.
- (c) Includes transfer to sinking fund of \$4,500.00.

COURT STATISTICS—CASE ANALYSIS

Name of Court	Number of Months Covered by Audit	Number of Cases Fines and Costs	Total Number of Cases	ANALYSIS OF VIOLATIONS									
				Drunken Driving	Reckless Driving	Motor Vehicle	Intoxication	Juvenile Delin'cy	Liquor	Assault	Fish & Game	Other	
ANDROSCOGGIN COUNTY													
Lewiston Municipal Court.....	12	553	1,451	43	2	211	764	30	23	49	1	328	
Auburn Municipal Court.....	12	572	1,185	94	5	262	438	21	—	54	10	251	
Livermore Falls Municipal Court.....	12	85	105	6	3	47	11	1	—	9	7	21	
Lisbon Municipal Court.....	12	44	55	2	5	17	11	—	—	3	8	9	
Webster Trial Justice Court.....	12	10	12	—	—	2	—	—	—	3	7	—	
AROOSTOOK COUNTY													
Houlton Municipal Court.....	24	861	1,295	79	32	397	529	44	9	22	34	149	
Presque Isle Municipal Court.....	24	558	787	72	8	148	380	19	6	28	17	109	
Caribou Municipal Court.....	24	608	839	55	8	253	333	23	16	29	32	90	
Fort Fairfield Municipal Court.....	24	427	542	28	10	140	252	23	8	11	7	63	
Van Buren Municipal Court.....	24	174	245	30	14	73	68	—	2	7	15	36	
Northern Aroostook Municipal Court.....	24	272	322	23	6	83	42	—	7	10	91	60	
Ashland Trial Justice Court.....	24	180	225	20	7	52	50	—	3	9	49	35	
Merrill Trial Justice Court.....	24	16	19	1	—	11	4	—	—	—	3	—	
CUMBERLAND COUNTY													
Portland Municipal Court.....	12	344	2,289	111	19	245	1,002	91	14	57	2	748	
South Portland Municipal Court.....	12	197	354	36	7	55	46	11	—	12	—	187	
Brunswick Municipal Court.....	12	674	854	47	16	276	128	—	—	20	29	338	
Westbrook Municipal Court.....	12	347	519	37	5	118	119	47	2	6	20	165	
Northern Cumberland Municipal Ct.....	12	129	186	14	3	42	15	5	—	10	58	39	
Scarboro Trial Justice Court.....	12	262	291	4	3	108	2	—	—	3	14	157	
Gray Trial Justice Court.....	12	256	299	3	5	84	6	—	—	3	106	92	
Freeport Trial Justice Court.....	12	43	65	2	3	29	2	—	5	1	1	22	
Yarmouth Trial Justice Court.....	12	32	42	2	1	20	1	—	—	2	10	6	
FRANKLIN COUNTY													
Franklin Municipal Court.....	22	537	722	33	15	275	116	29	14	32	41	167	
Phillips Trial Justice Court.....	22	136	178	3	3	31	6	—	—	3	99	32	
Eustis Trial Justice Court.....	22	58	65	1	—	24	12	—	—	—	24	4	
Kingfield Trial Justice Court.....	22	1	1	—	—	1	—	—	—	—	—	—	
HANCOCK COUNTY													
Ellsworth Municipal Court.....	19	452	693	45	21	132	183	—	—	13	93	206	
Bar Harbor Municipal Court.....	19	59	106	8	7	30	22	—	—	4	5	30	
Western Hancock Municipal Court— Bucksport.....	19	178	215	13	—	90	22	—	3	5	27	55	
Western Hancock Municipal Court— Stonington.....	19	66	81	1	—	24	6	2	—	2	7	39	

COURT STATISTICS—CASE ANALYSIS

Name of Court	Number of Months Covered by Audit	Number of Cases Fines and Costs	Total Number of Cases	ANALYSIS OF VIOLATIONS								
				Drunken Driving	Reckless Driving	Motor Vehicle	Intox-ication	Juvenile Delin'cy	Liquor	Assault	Fish & Game	Other
KENNEBEC COUNTY												
Augusta Municipal Court.....	24	1,217	2,014	125	41	535	827	—	8	44	27	407
Gardiner Municipal Court.....	24	234	422	27	11	81	171	5	—	24	8	95
Hallowell Municipal Court.....	24	37	81	1	4	10	31	—	—	6	1	28
Waterville Municipal Court.....	24	1,240	2,148	111	49	472	697	23	19	120	48	609
Winthrop Municipal Court.....	24	52	70	—	1	—	14	—	—	2	34	19
KNOX COUNTY												
Rockland Municipal Court.....	22	770	1,362	81	17	178	441	16	19	82	19	509
LINCOLN COUNTY												
Lincoln County Municipal Court.....	16	229	391	16	25	53	84	8	19	16	49	121
OXFORD COUNTY												
Rumford Falls Municipal Court.....	16	795	1,200	37	13	162	506	—	9	65	47	361
Norway Municipal Court.....	16	288	455	27	12	86	120	—	7	23	60	120
Western Oxford Municipal Court.....	16	46	93	—	5	20	10	—	2	14	18	24
Norway Trial Justice Court.....	16	6	7	—	1	—	2	—	—	—	3	2
Gilead Trial Justice Court.....	16	3	4	—	—	2	—	—	—	—	—	1
PENOBSCOT COUNTY												
Bangor Municipal Court.....	12	1,078	4,186	75	4	396	3,017	101	7	100	20	466
Old Town Municipal Court.....	12	552	768	65	10	140	352	29	8	27	41	96
Millinocket Municipal Court.....	12	217	275	10	1	37	103	2	3	18	43	58
Lincoln Municipal Court.....	12	102	148	10	4	41	59	7	—	6	2	19
Dexter Municipal Court.....	12	86	114	5	—	30	31	5	1	3	11	28
Newport Municipal Court.....	12	78	87	7	4	30	10	2	3	5	14	12
Orono Trial Justice Court.....	12	427	528	36	4	328	107	1	—	14	3	35
Patten Trial Justice Court.....	12	25	27	4	1	12	5	1	1	2	—	1
PISCATAQUIS COUNTY												
Piscataquis County Municipal Court.....	16	410	510	29	25	160	132	14	—	20	85	45
SAGADAHOC COUNTY												
Bath Municipal Court.....	13	350	615	29	46	112	222	8	4	27	10	157
Richmond Trial Justice Court.....	13	95	124	13	3	64	9	—	—	1	10	24

Name of Court	Number of Months Covered by Audit	Number of Cases Fines and Costs	Total Number of Cases	ANALYSIS OF VIOLATIONS								
				Drunken Driving	Reckless Driving	Motor Vehicle	Intoxication	Juvenile Delin'cy	Liquor	Assault	Fish & Game	Other
SOMERSET COUNTY												
Skowhegan Municipal Court.....	15	426	645	43	5	180	183	30	1	41	48	114
Pittsfield Municipal Court.....	15	130	189	14	2	87	44	—	1	9	13	19
Fairfield Municipal Court.....	15	104	135	13	5	57	38	—	—	10	2	10
Madison Trial Justice Court.....	15	81	138	2	—	23	20	—	—	8	24	61
Bingham Trial Justice Court.....	15	56	92	2	—	8	19	—	1	6	46	10
Jackman Trial Justice Court.....	15	69	72	1	1	7	5	—	—	3	52	3
Dead River Trial Justice Court.....	15	35	36	—	—	—	—	—	—	—	36	—
Harmony Trial Justice Court.....	15	36	40	—	—	—	—	—	—	1	35	4
WALDO COUNTY												
Waldo County Municipal Court.....	24	451	911	91	2	149	278	3	15	44	35	294
Waldo County Trial Justice Court....	24	6	12	—	—	3	5	—	—	—	—	4
WASHINGTON COUNTY												
Calais Municipal Court.....	14	238	354	17	9	35	202	4	2	11	31	43
Eastport Municipal Court.....	14	114	173	9	5	20	71	2	—	21	—	45
Western Washington Municipal Court	14	311	472	35	15	65	96	31	11	21	41	157
Baileyville Trial Justice Court.....	14	37	50	3	3	20	14	—	3	—	—	7
Danforth Trial Justice Court.....	14	32	38	3	—	8	3	—	—	5	5	14
Vanceboro Trial Justice Court.....	14	4	4	—	—	—	—	—	—	—	—	4
YORK COUNTY												
Biddeford Municipal Court.....	13	184	407	18	2	49	152	1	29	39	3	114
Saco Municipal Court.....	13	144	203	17	10	56	83	11	—	6	—	20
Sanford Municipal Court.....	13	257	447	8	7	102	86	1	—	39	49	145
Kennebunk Municipal Court.....	13	106	173	8	4	73	7	3	3	11	3	61
Yorkshire Municipal Court.....	13	313	402	10	6	176	20	4	—	6	—	180
Waterboro Trial Justice Court.....	13	50	101	9	3	22	14	—	—	13	6	34
Parsonsfield Trial Justice Court.....	13	10	13	—	1	7	—	—	—	—	2	3
Old Orchard Beach Trial Justice Ct....	13	50	136	8	5	5	65	—	6	14	—	33
York Trial Justice Court.....	13	142	159	6	6	98	25	—	—	3	—	21

COURT STATISTICS—FINE AND COST ANALYSIS

Name of Court	Number of Months Covered by Audit	Number of Cases Fines and Costs	Balance at Beginning	Fines and Costs Imposed	Total	Payments to County	Balance at End
ANDROSCOGGIN COUNTY							
Lewiston Municipal Court.....	12	553	\$618.32	\$7,344.92	\$7,963.24	\$7,273.90	\$689.34
Auburn Municipal Court.....	12	572	737.24	8,047.25	8,784.49	8,550.24	234.25
Livermore Falls Municipal Court.....	12	85	276.30	2,147.28	2,423.58	2,321.18	102.40
Lisbon Municipal Court.....	12	44	87.90	1,128.08	1,215.98	1,147.08	68.90
Webster Trial Justice Court.....	12	10	6.82	141.84	148.66	148.66	—
AROOSTOOK COUNTY							
Houlton Municipal Court.....	24	861	1,272.30	18,574.38	19,846.68	19,287.66	559.02
Presque Isle Municipal Court.....	24	558	666.46	11,356.47	12,022.93	11,078.83	944.10
Caribou Municipal Court.....	24	603	746.75	11,771.79	12,518.54	11,754.01	764.53
Fort Fairfield Municipal Court.....	24	427	946.40	8,549.46	9,495.86	8,954.26	541.60
Van Buren Municipal Court.....	24	174	321.77	4,810.04	5,131.81	4,618.78	513.03
Northern Aroostook Municipal Court.....	24	272	2,010.20	7,234.96	9,245.16	8,446.38	798.78
Ashland Trial Justice Court.....	24	180	94.10	3,721.94	3,816.04	3,417.84	398.20
Merrill Trial Justice Court.....	24	16	—	281.30	281.30	271.30	10.00
CUMBERLAND COUNTY							
Portland Municipal Court.....	12	344	10.50	7,027.98	7,038.48	7,035.48	3.00
South Portland Municipal Court.....	12	197	473.90	3,993.42	4,467.32	3,943.72	523.60
Brunswick Municipal Court.....	12	674	1,666.31	14,916.11	16,582.42	15,857.49	724.93
Westbrook Municipal Court.....	12	347	548.06	6,482.74	7,030.80	6,387.62	643.18
Northern Cumberland Municipal Court.....	12	129	112.12	2,758.84	2,870.96	2,721.31	149.65
Scarboro Trial Justice Court.....	12	262	261.64	3,866.58	4,128.22	3,995.62	132.60
Gray Trial Justice Court.....	12	256	483.92	3,805.06	4,288.98	4,095.68	193.30
Preport Trial Justice Court.....	12	43	88.10	531.26	619.36	591.96	27.40
Yarmouth Trial Justice Court.....	12	32	91.60	433.32	524.92	505.52	19.40
FRANKLIN COUNTY							
Franklin County Municipal Court.....	22	537	653.60	15,019.71	15,673.31	15,123.41	549.90
Phillips Trial Justice Court.....	22	136	136.50	3,959.12	4,095.62	3,886.72	208.90
Eustis Trial Justice Court.....	22	58	32.45	923.15	955.60	834.70	120.90
Kingfield Trial Justice Court.....	22	1	—	9.70	9.70	9.70	—
HANCOCK COUNTY							
Ellsworth Municipal Court.....	19	452	—	12,454.86	12,454.86	11,957.16	497.70
Bar Harbor Municipal Court.....	19	59	105.00	1,661.36	1,766.36	1,768.71	2.35
Western Hancock Municipal Court—Bucksport.....	19	178	—	2,723.10	2,723.10	2,683.40	39.70
Western Hancock Municipal Court—Stonington.....	19	66	—	1,555.90	1,555.90	1,501.80	54.10

Name of Court	Number of Months Covered by Audit	Number of Cases Fines and Costs	Balance at Beginning	Fines and Costs Imposed	Total	Payments to County	Balance at End
KENNEBEC COUNTY							
Augusta Municipal Court.....	24	1,217	655.54	25,839.69	26,495.23	25,486.37	1,008.86
Gardiner Municipal Court.....	24	234	186.75	5,742.48	5,929.23	5,723.71	205.52
Hallowell Municipal Court.....	24	37	21.85	598.84	620.69	598.84	21.85
Waterville Municipal Court.....	24	1,240	1,000.16	25,731.52	26,731.68	26,142.88	588.80
Winthrop Municipal Court.....	24	52	40.18	791.91	832.09	588.64	243.45
KNOX COUNTY							
Rockland Municipal Court.....	22	770	633.76	17,363.67	17,997.43	17,589.80	407.63
LINCOLN COUNTY							
Lincoln County Municipal Court.....	16	229	79.30	8,336.34	8,415.64	8,120.82	294.82
OXFORD COUNTY							
Rumford Falls Municipal Court.....	16	795	331.40	13,513.98	13,845.38	13,136.74	708.64
Norway Municipal Court.....	16	288	942.36	6,939.42	7,881.78	7,445.73	436.05
Western Oxford Municipal Court.....	16	46	62.20	1,287.75	1,349.95	1,324.45	25.50
Norway Trial Justice Court.....	16	6	—	119.40	119.40	119.40	—
Gilead Trial Justice Court.....	16	3	—	24.95	24.95	24.95	—
PENOBSCOT COUNTY							
Bangor Municipal Court.....	12	1,078	1,313.21	16,970.40	18,283.61	17,228.51	1,055.10
Old Town Municipal Court.....	12	552	795.64	13,385.32	14,180.96	13,655.15	525.81
Millinocket Municipal Court.....	12	217	86.25	4,432.68	4,518.93	4,414.72	104.21
Lincoln Municipal Court.....	12	102	—	1,737.84	1,737.84	1,368.34	369.50
Dexter Municipal Court.....	12	86	20.80	2,040.56	2,061.36	1,858.34	203.02
Newport Municipal Court.....	12	78	163.44	3,189.26	3,352.70	2,932.18	420.52
Orono Trial Justice Court.....	12	427	571.89	8,078.83	8,650.72	8,104.56	546.16
Patten Trial Justice Court.....	12	25	—	702.30	702.30	597.60	104.70
PISCATAQUIS COUNTY							
Piscataquis County Municipal Court.....	16	410	—	10,493.44	10,493.44	10,493.54	.10
SAGADAHOC COUNTY							
Bath Municipal Court.....	13	350	—	9,271.06	9,271.06	9,271.06	—
Richmond Trial Justice Court.....	13	95	24.32	2,981.39	3,005.71	2,981.39	24.32

COURT STATISTICS—FINE AND COST ANALYSIS

Name of Court	Number of Months Covered by Audit	Number of Cases Fines and Costs	Balance at Beginning	Fines and Costs Imposed	Total	Payments to County	Balance at End
SOMERSET COUNTY							
Skowhegan Municipal Court.....	15	426	331.30	10,016.47	10,347.77	9,576.40	771.37
Pittsfield Municipal Court.....	15	130	248.50	3,815.82	4,064.32	3,774.92	289.40
Fairfield Trial Justice Court.....	15	104	22.40	2,186.82	2,209.22	1,842.82	366.40
Madison Trial Justice Court.....	15	81	32.75	1,024.55	1,057.30	889.90	167.40
Bingham Trial Justice Court.....	15	56	37.90	1,213.14	1,251.04	1,246.34	4.70
Jackman Trial Justice Court.....	15	69	—	1,348.82	1,348.82	1,348.82	—
Dead River Trial Justice Court.....	15	35	—	1,167.13	1,167.13	1,167.13	—
Harmony Trial Justice Court.....	15	36	—	708.01	708.01	701.81	6.20
WALDO COUNTY							
Waldo County Municipal Court.....	24	451	561.88	12,277.92	12,839.80	12,578.60	261.20
Waldo County Trial Justice Court.....	24	6	—	80.90	80.90	—	80.90
WASHINGTON COUNTY							
Calais Municipal Court.....	14	238	945.48	6,558.49	7,503.97	7,147.06	356.91
Eastport Municipal Court.....	14	114	1,237.55	2,515.09	3,752.64	2,849.14	903.50
Western Washington Municipal Court.....	14	311	1,301.57	11,154.68	12,456.25	10,581.11	1,875.14
Baileysville Trial Justice Court.....	14	37	46.40	989.17	1,035.57	705.07	330.50
Danforth Trial Justice Court.....	14	32	—	776.44	776.44	741.74	34.70
Vanceboro Trial Justice Court.....	14	4	16.20	61.28	77.48	77.48	—
YORK COUNTY							
Biddeford Municipal Court.....	13	184	71.76	6,550.80	6,622.56	6,248.22	374.34
Saco Municipal Court.....	13	144	83.20	2,828.84	2,912.04	2,595.02	317.02
Sanford Municipal Court.....	13	257	122.46	5,463.18	5,585.64	5,253.90	331.74
Kennebunk Municipal Court.....	13	106	247.90	2,530.98	2,778.88	2,595.74	183.14
Yorkshire Municipal Court.....	13	313	2,857.70	8,079.63	10,937.33	10,043.79	893.54
Waterboro Trial Justice Court.....	13	50	156.45	921.68	1,078.13	1,051.43	26.70
Parsonsfield Trial Justice Court.....	13	10	42.35	73.00	115.35	99.45	15.90
Old Orchard Beach Trial Justice Court.....	13	50	90.52	1,467.15	1,557.67	1,647.07	89.40
York Trial Justice Court.....	13	142	175.84	2,609.26	2,785.10	2,288.14	496.96

**STATISTICS ON
CITIES AND TOWNS**

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

ANDROSCOGGIN COUNTY

At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
4	Auburn	\$19,120,000	\$19,547,458	\$297,000	\$52,900	\$35,118	—	\$385,018	\$19.43	\$977,373
222	Durham	580,000	568,427	—	4,000	673	—	4,673	5.94	28,421
207	Greene	742,000	708,837	—	3,000	170	\$996	4,166	4.82	35,442
218	Leeds	491,000	376,116	—	2,000	88	—	2,088	2.61	18,806
2	Lewiston	39,796,000	36,610,252	1,130,000	—	1,482	—	1,131,482	29.31	1,830,513
35	Lisbon	3,573,000	3,355,645	28,000	—	—	—	28,333	6.87	167,782
140	Livermore	712,000	724,203	12,000	—	10	—	12,010	9.22	36,210
52	Livermore Falls	2,360,000	2,355,381	—	2,400	—	—	2,400	.75	117,769
84	Mechanic Falls	1,482,000	1,425,831	10,000	1,000	711	—	11,711	5.86	71,292
258	Minot	426,000	400,683	—	3,000	78	—	3,078	4.57	20,034
125	Poland	1,629,000	1,209,380	—	9,000	630	—	9,630	6.68	60,469
127	Turner	1,220,000	1,097,933	—	10,000	199	—	10,199	7.21	54,897
336	Wales*	340,000	283,460	—	2,500	—	—	2,500	5.76	14,173
148	Webster	680,000	578,485	—	4,500	373	—	4,873	3.94	28,924

*1947 Figures Used.

AROOSTOOK COUNTY

371	Amity	\$130,000	\$85,747	—	—	—	\$4,687	\$4,687	\$13.59	\$4,287
70	Ashland	935,000	984,873	\$2,000	\$15,996	\$2,571	982	\$1,549	8.77	49,244
409	Bancroft	117,000	102,549	—	—	—	1,000	1,000	4.63	5,127
399	Benedicta	116,000	103,741	—	—	100	1,000	1,100	4.17	5,187
169	Blaine	560,000	528,045	—	—	218	—	218	.21	26,402
143	Bridgewater	839,000	709,877	26,000	—	—	3,026	29,026	22.91	35,494
16	Caribou*	5,839,000	5,160,315	38,000	102,000	—	—	140,000	17.04	258,016
249	Castle Hill	356,000	365,544	3,000	—	—	37	3,037	4.36	18,277
354	Chapman	199,000	176,122	—	7,000	40	5,390	12,430	31.31	8,806
369	Crystal	227,000	238,711	—	—	—	—	—	—	11,936
398	Dyer Brook	199,000	118,371	—	3,000	1,053	—	4,053	15.30	5,919
91	Eagle Lake	284,000	268,055	—	6,682	—	150	6,832	3.61	13,403
104	Easton	1,121,000	1,075,425	—	14,000	—	8,972	22,972	14.31	53,771
24	Fort Fairfield*	4,870,000	5,271,807	70,000	—	1,864	3,629	75,493	13.46	263,590
28	Fort Kent	1,710,000	1,499,540	6,000	—	—	—	6,000	1.12	74,977
107	Frenchville	506,000	391,100	—	—	335	—	335	.21	19,555
105	Grand Isle	353,000	320,930	—	—	—	392	392	.25	16,047
407	Haynesville	98,000	71,005	—	—	—	—	—	—	3,550
433	Hersey*	125,000	79,744	—	—	307	960	1,267	8.45	3,987
164	Hodgdon*	483,000	563,477	9,000	3,000	499	—	12,499	11.62	28,174
18	Houlton*	5,863,000	5,337,277	20,000	2,776	1,323	—	24,099	3.10	266,864

130	Island Falls*	\$530,000	\$504,506	\$4,000	—	—	\$200	\$4,200	\$3.07	\$25,225
94	Limestone	1,450,000	1,254,519	10,000	—	—	2,951	12,951	6.98	62,726
223	Limneus*	349,000	339,815	—	\$4,640	\$276	1,850	6,766	8.73	16,991
170	Littleton*	686,000	570,843	21,000	—	—	—	21,000	20.02	28,542
372	Ludlow	169,000	117,168	—	—	51	920	971	2.83	5,858
31	Madawaska*	3,859,000	2,577,042	24,000	—	2,856	800	27,656	6.18	128,852
132	Mapleton	838,000	724,468	12,000	33,000	—	—	45,000	33.23	36,223
92	Mars Hill	1,520,000	1,354,885	3,000	—	—	1,083	4,083	2.16	67,744
284	Masardis	408,000	400,205	—	16,091	—	2,200	18,291	30.43	20,010
343	Merrill*	199,000	172,062	—	5,000	—	—	5,000	11.79	8,603
114	Monticello	750,000	676,230	—	—	1,058	1,825	2,883	1.92	33,812
347	New Limerick	280,000	230,315	—	—	—	—	—	—	11,516
211	New Sweden*	534,000	373,895	—	—	—	6,463	6,463	7.66	18,695
167	Oakfield	390,000	348,749	2,000	—	—	4,976	6,976	6.59	17,437
434	Orient	127,000	103,015	—	—	—	4,840	4,840	32.93	5,151
252	Perham	411,000	397,290	—	6,000	—	—	6,000	8.71	19,865
224	Portage Lake*	345,000	282,413	—	2,500	—	—	2,500	3.23	14,121
17	Presque Isle*	7,251,000	5,976,125	35,000	7,812	—	—	42,812	5.39	298,806
93	St. Agatha	432,000	370,245	—	3,000	499	—	3,499	1.87	18,512
168	Sherman	486,000	448,465	4,000	—	—	16,104	20,104	19.00	22,423
349	Smyrna*	272,000	203,260	—	—	—	750	750	1.83	10,163
202	Stockholm	199,000	196,021	—	—	274	—	274	.31	9,801
26	Van Buren	1,489,000	1,510,770	25,000	10,000	—	—	35,000	6.51	75,539
377	Wade*	238,000	171,800	—	—	10,877	—	10,877	32.57	8,590
95	Washburn*	1,207,000	1,093,037	17,000	—	—	—	17,000	9.42	54,652
237	Westfield	592,000	453,036	—	—	—	—	—	—	22,652
381	Weston	143,000	91,033	—	—	—	931	931	2.84	4,552
141	Woodland*	586,000	589,010	—	3,075	283	—	3,358	2.59	29,451
268	Allagash Plt.	500,000	330,240	—	—	3,502	—	3,502	5.44	16,512
393	Cary Plt.	97,000	73,230	—	—	—	—	—	—	3,662
266	Caswell Plt.	232,000	—	No	figures available	—	—	—	—	8,053
337	Cyr Plt.	231,000	161,050	—	—	—	—	—	—	2,236
472	E. Plt.*	72,000	44,728	—	—	—	—	—	—	2,416
460	Garfield Plt.	75,000	48,312	—	—	16	—	16	.16	2,483
475	Glenwood Plt.	99,000	49,651	—	—	5	—	5	.07	7,509
271	Hamlin Plt.	230,000	150,187	—	—	—	—	—	—	4,636
455	Hammond Plt.	161,000	92,728	—	—	30	—	30	.28	3,413
404	Macwahoc Plt.	91,000	68,267	—	—	31	399	430	1.78	4,112
442	Moro Plt.	89,000	82,243	—	—	—	—	—	—	3,619
491	Nashville Plt.	110,000	72,370	—	—	—	—	—	—	8,304
273	New Canada Plt.	199,000	166,084	—	—	—	—	—	—	4,812
421	Oxbow Plt.*	99,000	96,245	—	—	—	—	—	—	4,862
338	Reed Plt.*	99,000	97,242	—	—	126	—	126	.29	9,735
118	St. Francis Plt.	219,000	194,700	—	—	—	—	—	—	9,701
275	St. John Plt.	197,000	—	No	figures available	—	—	—	—	6,288
159	Wallagrass Plt.	219,000	194,017	—	—	—	—	—	—	3,036
456	Westmanland Plt.*	151,000	125,753	—	—	236	—	236	2.25	—
326	Winterville Plt.	93,000	60,711	—	—	—	—	—	—	—

*1947 Figures Used.

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

CUMBERLAND COUNTY At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

86

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
240	Baldwin	\$722,000	\$640,181	—	\$4,000	—	—	\$4,000	\$5.55	\$32,009
55	Bridgton	2,047,000	1,942,070	\$500	16,000	\$394	—	16,894	5.57	97,104
14	Brunswick	7,698,000	8,315,308	83,000	19,000	24,888	—	126,888	14.66	415,765
53	Cape Elizabeth	4,871,000	4,584,945	16,000	134,000	—	—	150,000	47.29	229,247
203	Casco	662,000	520,433	—	6,500	241	\$2,053	8,794	9.88	26,022
117	Cumberland	2,008,000	1,959,930	—	19,216	395	—	19,611	13.15	97,997
59	Falmouth	4,004,000	3,608,544	125,000	23,500	—	—	148,500	51.51	180,427
62	Freeport	2,337,000	2,271,697	—	74,500	9,340	—	83,840	30.33	113,585
47	Gorham	3,250,000	—	No	figures availa	ble	—	—	—	—
128	Gray	1,027,000	834,875	—	25,000	5	—	25,005	18.15	41,744
138	Harpswell	1,600,000	1,402,465	15,000	—	9,845	—	24,845	19.04	70,123
175	Harrison	776,000	799,085	—	3,000	—	34	3,034	2.96	39,954
257	Naples	749,000	834,662	—	35,428	33	—	35,461	52.46	41,733
72	New Gloucester	776,000	721,870	—	8,000	—	—	8,000	3.43	36,094
259	North Yarmouth	454,000	465,371	—	5,500	246	—	5,746	8.63	23,269
313	Otisfield	492,000	425,662	—	—	124	—	124	.25	21,283
1	Portland	86,410,000	90,506,950	3,199,000	—	145,369	113,847	3,458,216	46.96	4,525,348
293	Pownal	299,000	—	No	figures availa	ble	—	—	—	—
308	Raymond	990,000	882,065	—	—	36	2,175	2,211	4.37	44,103
61	Scarboro	3,909,000	3,082,471	55,000	—	—	—	55,000	19.35	154,124
304	Sebago	820,000	670,455	—	—	—	—	—	—	33,523
8	South Portland	16,953,000	17,008,520	357,000	—	47,554	—	404,554	25.64	850,426
119	Standish	2,142,000	1,932,916	—	—	490	1,560	2,050	1.39	96,646
10	Westbrook	10,646,000	11,015,194	54,000	250,000	—	53,277	357,277	32.22	550,760
71	Windham	3,050,000	2,813,274	—	55,839	844	2,440	59,123	24.83	140,664
75	Yarmouth	1,731,000	1,593,737	—	33,646	535	—	34,181	15.44	79,687

FRANKLIN COUNTY

357	Avon	\$182,000	\$179,910	—	\$1,300	\$770	—	\$2,070	\$5.35	\$8,996
395	Carthage*	156,000	164,460	—	6,000	82	\$750	6,832	24.31	8,223
299	Chesterville	320,000	321,840	—	4,000	162	911	5,073	9.43	16,092
247	Eustis	452,000	469,236	—	—	324	13,688	14,012	19.82	23,462
40	Farmington	3,248,000	3,398,170	\$33,000	24,265	—	—	57,265	15.30	169,909
385	Industry*	199,000	178,428	—	—	64	44	108	.35	8,921
60	Jay	2,949,000	—	No	figures availa	ble	—	—	—	—
209	Kingfield	466,000	386,292	—	—	—	1,215	1,215	1.41	19,315

412	Madrid	\$115,000	\$104,058	—	—	\$42	\$500	\$542	\$2.53	\$5,203
229	New Sharon	368,000	347,285	—	—	—	8,864	8,864	11.65	17,364
314	New Vineyard	265,000	240,860	—	\$2,000	49	—	2,049	4.22	12,043
154	Phillips	625,000	616,920	—	20,640	462	1,000	22,102	18.64	30,846
120	Rangeley	1,930,000	1,904,545	\$14,000	2,700	634	—	17,334	11.84	95,227
179	Strong	645,000	551,754	—	13,607	—	—	13,607	13.51	27,588
403	Temple	175,000	168,784	—	4,788	1,297	—	6,085	24.15	8,439
344	Weld	452,000	421,510	—	2,000	—	—	2,000	4.74	21,076
51	Wilton	2,306,000	—	No	figures availa	ble	—	—	—	—
485	Coplin Pt.	92,000	77,229	—	—	11	—	11	.20	3,861
444	Dallas Pt.	207,000	187,867	—	—	—	—	—	—	9,393
481	Rangeley Pt.	247,000	234,494	—	—	437	—	437	6.94	11,725
466	Sandy River Pt.	192,000	195,615	—	—	—	—	—	—	9,781

HANCOCK COUNTY

435	Amherst*	\$88,000	\$66,451	—	—	—	\$189	\$189	\$1.29	\$3,323
469	Aurora	93,000	—	No	figures availa	ble	—	—	—	—
33	Bar Harbor	6,020,000	5,207,275	—	\$78,748	\$407	—	79,155	18.08	260,364
134	Blue Hill	1,312,000	1,119,805	—	22,415	436	—	22,851	17.01	55,990
264	Brooklin*	606,000	524,175	—	—	—	—	—	—	26,209
217	Brooksville	462,000	329,475	—	—	315	—	315	.39	16,474
57	Bucksport	4,318,000	4,165,589	\$68,500	15,000	47	3,106	86,653	29.60	208,279
262	Castine	720,000	639,195	—	7,000	413	—	8,196	12.38	31,960
378	Cranberry Isle	468,000	—	No	figures availa	ble	—	—	—	—
389	Dedham	440,000	397,805	3,000	—	4,484	1,150	8,634	29.47	19,890
139	Deer Isle	681,000	662,755	—	—	336	11	347	.27	33,138
415	Eastbrook	129,000	107,040	—	—	—	402	402	2.14	5,352
38	Ellsworth*	3,888,000	3,438,042	11,000	111,761	24,363	250	147,374	37.68	171,902
235	Franklin*	325,000	296,086	—	—	246	49	295	.40	14,804
166	Gouldsboro	631,000	577,862	—	21,800	12	4	21,816	20.43	23,893
228	Hancock	466,000	414,876	—	5,400	—	—	5,400	7.10	20,744
330	Lamoine*	262,000	222,120	—	—	8	12	20	.05	11,106
441	Mariaville*	124,000	102,260	—	—	—	1,000	1,000	7.58	5,113
81	Mount Desert	4,277,000	4,087,350	89,000	—	—	—	89,000	43.48	204,368
177	Orland	489,000	—	No	figures availa	ble	—	—	—	—
438	Otis	110,000	—	No	figures availa	ble	—	—	—	—
255	Penobscot	270,000	229,321	—	—	275	1,056	1,331	1.96	11,466
242	Sedgwick	373,000	270,090	—	8,295	140	—	8,435	11.75	13,505
416	Sorrento*	395,000	318,154	—	2,000	—	—	2,000	10.64	15,908
145	Southwest Harbor*	1,645,000	1,544,475	—	9,000	13	—	9,013	7.15	77,224
116	Stonington	787,000	790,180	—	—	392	524	916	.61	39,509
219	Sullivan*	429,000	405,031	4,000	—	—	—	4,000	4.99	20,252
311	Surry	346,000	—	No	figures availa	ble	—	—	—	—
331	Swan's Island*	215,000	195,557	—	3,500	29	987	4,516	9.99	9,778
160	Tremont	589,000	—	No	figures availa	ble	—	—	—	—

*1947 Figures Used

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

HANCOCK COUNTY—Continued

At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
352	Trenton.....	\$228,000	\$204,678	\$ —	—	—	—	—	—	\$10,234
356	Verona.....	155,000	115,691	—	—	—	—	—	—	3,785
429	Waltham*.....	99,000	84,268	—	—	\$126	—	\$1,626	\$4.16	4,213
305	Winter Harbor.....	555,000	491,000	—	—	—	—	—	—	24,550
447	Long Island Plt.*.....	36,000	38,010	—	—	2,298	\$18	7,916	15.28	1,901
490	Oshorn Plt.*.....	79,000	60,234	—	—	60	—	560	14.00	3,012
474	No. 33 Plt.*.....	79,000	59,350	—	—	—	—	—	—	2,968

KENNEBEC COUNTY

185	Albion.....	\$499,000	\$489,175	—	—	\$44	—	\$44	\$.05	\$24,459
6	Augusta.....	15,701,000	15,244,900	\$321,000	—	6,481	\$100	327,581	16.92	762,245
171	Belgrade.....	974,000	876,722	20,000	—	221	—	20,221	19.33	43,836
142	Benton.....	689,000	578,201	—	—	195	—	—	.15	28,910
74	Chelsea.....	334,000	295,502	—	—	3,221	—	9,221	4.04	14,775
146	China.....	835,000	746,770	25,000	—	160	—	37,494	29.95	37,389
126	Clinton.....	800,000	703,755	8,000	—	—	1,500	9,500	6.62	35,188
151	Farmingdale.....	961,000	983,825	—	—	—	—	355	.30	49,191
335	Fayette.....	253,000	262,543	—	—	28	199	227	.52	18,127
23	Gardiner.....	4,986,000	4,969,997	210,000	—	8,972	—	298,972	49.47	248,500
58	Hallowell.....	1,991,000	2,080,725	44,000	—	15,000	—	59,000	20.30	104,036
239	Litchfield.....	487,000	465,024	15,000	—	650	—	15,696	2.17	23,251
278	Manchester.....	542,000	524,801	—	—	45	81	126	.20	26,240
115	Monmouth.....	1,220,000	1,249,445	—	—	16,927	—	17,094	11.40	62,472
265	Mount Vernon.....	477,000	446,550	—	—	12,000	—	12,039	18.44	22,328
63	Oakland.....	2,053,000	1,828,122	58,750	—	416	—	59,166	21.67	91,406
161	Pittston*.....	456,000	393,185	6,000	—	6,147	—	12,147	10.90	19,659
103	Randolph.....	480,000	394,675	5,000	—	1,000	—	6,000	3.72	19,734
182	Readfield.....	542,000	515,765	3,000	—	—	1,000	4,118	4.18	25,788
346	Rome.....	509,000	441,040	—	—	379	—	879	2.10	22,052
181	Sidney.....	500,000	470,206	2,000	—	98	1	2,099	2.12	23,510
89	Vassalboro.....	1,376,000	1,322,230	22,000	—	430	—	22,430	11.62	66,112
387	Vienna.....	154,000	144,855	—	—	28	—	28	.09	7,243
7	Waterville.....	16,059,000	16,869,695	364,500	—	22,125	—	414,858	24.86	843,485
324	Wayne.....	431,000	427,502	1,000	—	7,800	300	9,100	19.65	21,375
205	West Gardiner.....	491,000	455,175	4,000	—	—	—	4,169	4.81	22,759
250	Windsor.....	446,000	421,036	—	—	—	—	29	.04	21,052
34	Winslow.....	4,415,000	3,498,033	—	—	6,927	—	7,251	1.75	174,902
68	Winthrop.....	2,440,000	2,418,454	—	—	480	—	480	.19	120,923

KNOX COUNTY

270	Appleton	\$291,000	\$268,111	—	\$4,500	—	—	\$4,500	\$7.02	\$13,406
46	Camden	4,516,000	4,023,590	—	—	—	\$555	555	.16	201,180
365	Cushing*	240,000	205,320	—	2,000	\$233	—	2,233	6.17	10,286
232	Friendship	563,000	532,470	—	418	68	2	488	.65	26,524
303	Hope*	337,000	304,215	—	—	157	—	157	.30	15,211
461	Isle-au-Haut*	128,000	115,091	—	1,500	—	200	1,700	17.53	5,755
328	North Haven	850,000	764,961	\$10,000	—	594	—	10,594	23.03	38,248
282	Owl's Head	538,000	401,680	—	—	228	—	228	.37	20,084
13	Rockland	7,838,000	8,776,090	233,100	190,000	1,545	—	424,645	47.72	438,805
110	Rockport	1,674,000	1,373,306	7,000	6,800	647	736	15,183	9.95	68,665
108	St. George	845,000	734,850	—	15,000	—	—	15,000	9.68	36,743
300	South Thomaston	343,000	279,811	—	—	343	—	343	.64	13,991
67	Thomaston	2,350,000	1,793,747	—	10,000	955	—	10,955	4.32	89,687
157	Union	668,000	637,777	—	—	779	633	1,412	1.23	31,889
102	Vinalhaven*	795,000	771,513	—	—	1,437	—	1,437	.88	38,576
121	Warren	895,000	874,321	—	19,882	301	—	20,183	13.84	43,716
253	Washington*	318,000	295,790	—	—	201	117	318	.46	14,790
451	Matinicus Isle Pt.*	61,000	44,921	—	—	—	—	—	—	2,246

LINCOLN COUNTY

374	Alna	\$199,000	\$199,131	—	\$4,000	\$113	—	\$4,113	\$12.13	\$9,957
129	Boothbay	1,253,000	1,195,020	\$3,000	26,100	320	—	29,420	21.47	59,751
78	Boothbay Harbor	2,680,000	—	No	figures available	—	—	—	—	—
360	Bremen	295,000	283,035	—	—	65	—	65	.17	14,152
131	Bristol	1,170,000	1,013,856	—	12,000	398	—	12,398	9.15	50,693
210	Damariscotta	1,045,000	862,000	—	—	2,184	—	2,184	2.59	43,100
274	Dresden	322,000	292,265	—	10,100	210	—	10,310	16.34	14,613
348	Edgecomb*	339,000	300,608	—	—	157	—	157	.37	15,030
192	Jefferson	537,000	508,513	—	—	29	\$161	190	.20	25,426
180	Newcastle	811,000	764,728	—	—	—	—	—	—	38,236
261	Nobleboro*	390,000	329,664	—	4,000	243	182	4,425	6.65	16,483
289	South Bristol	810,000	752,650	—	—	—	—	—	—	37,633
351	Southport	1,260,000	1,154,225	21,000	8,000	88	—	29,088	71.82	57,711
69	Waldoboro	1,335,000	1,294,781	11,000	—	166	1	11,167	4.47	64,739
452	Westport	195,000	172,115	—	—	66	—	66	.59	8,606
187	Whitefield	496,000	477,921	—	—	135	—	135	.14	23,896
149	Wiscasset	3,041,000	1,432,553	—	—	271	—	271	.22	71,628
450	Monhegan Pt.	179,000	167,447	—	—	15	—	15	.13	8,372
397	Somerville Pt.*	72,000	63,773	—	—	1,025	—	1,025	3.85	3,189

*1947 Figures Used.

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

OXFORD COUNTY

At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
230	Andover.....	\$505,000	\$497,222	—	\$9,524	\$182	—	\$9,706	\$12.82	\$24,861
82	Bethel.....	1,416,000	1,541,582	—	11,600	1,535	—	13,135	6.48	77,079
236	Brownfield.....	244,000	292,818	—	—	—	—	13,135	6.48	77,079
199	Buckfield.....	546,000	531,442	\$2,000	600	135	\$1,917	4,899	2.59	14,641
443	Byron*.....	184,000	140,820	—	—	—	2,104	361	5.36	26,572
248	Canton.....	395,000	393,968	—	—	—	361	361	2.89	7,041
301	Denmark.....	400,000	411,750	—	4,000	166	—	4,166	5.90	19,698
96	Dixfield.....	1,047,000	1,087,749	—	9,000	222	547	9,769	18.36	20,588
99	Fryeburg.....	1,391,000	1,126,388	—	19,000	3,218	2,400	24,618	13.75	54,387
428	Gilead.....	198,000	198,050	—	24,767	2,500	—	27,267	15.80	56,319
295	Greenwood.....	370,000	349,105	—	3,200	51	603	3,854	24.09	9,903
420	Hanover.....	133,000	125,925	—	6,000	—	—	6,000	10.64	17,455
339	Hartford.....	284,000	290,445	—	—	—	—	—	—	6,292
256	Hebron.....	284,000	296,933	—	1,000	14	1,000	2,014	4.68	14,527
221	Hiram.....	534,000	517,320	—	9,190	78	—	9,268	13.67	14,846
267	Lovell.....	1,194,000	1,137,773	—	6,070	1,551	—	7,621	9.68	25,869
32	Mexico.....	1,474,000	1,413,309	34,000	8,771	—	—	8,771	13.56	56,885
426	Newry.....	246,000	247,711	—	—	2,689	—	36,689	8.28	70,666
45	Norway.....	2,295,000	2,272,160	42,000	42,855	18	841	859	5.14	12,386
137	Oxford.....	697,000	699,020	—	—	—	—	84,878	23.26	113,608
36	Paris.....	2,845,000	2,881,230	—	—	146	—	146	.11	34,951
186	Peru.....	1,045,000	994,814	—	—	512	—	512	.13	144,062
201	Porter.....	395,000	304,122	—	—	55	573	628	.65	49,741
370	Roxbury.....	197,000	184,775	—	4,316	1,626	—	5,942	6.66	15,206
12	Rumford.....	9,871,000	7,323,280	176,000	4,000	—	—	4,000	11.56	9,239
405	Stoneham.....	165,000	172,045	—	—	2,207	7,255	185,462	18.13	366,164
431	Stow.....	128,000	129,312	—	3,889	—	—	3,889	16.34	8,602
298	Sumner.....	279,000	291,193	—	—	—	—	—	—	6,466
408	Sweden.....	199,000	196,320	—	3,333	—	2,500	5,833	10.78	14,560
422	Upton.....	178,000	138,709	—	—	40	182	222	.99	9,816
213	Waterford.....	726,000	694,178	—	—	400	—	400	2.30	6,935
197	Woodstock.....	599,000	612,525	—	—	33	—	33	.04	34,709
464	Lincoln Plt.....	616,000	603,208	—	21,100	280	—	21,380	23.52	30,626
468	Magalloway Plt.....	342,000	342,363	—	1,400	62	—	1,462	16.43	30,160
					700	38	—	738	8.79	17,118

PENOBSCOT COUNTY

394	Alton	\$94,000	\$67,126	—	—	\$54	—	\$54	\$19	\$3,356
3	Bangor	31,923,000	32,811,016	\$571,000	\$216,150	—	\$100,000	887,150	29.75	1,640,551
238	Bradford	280,000	282,996	—	—	1,373	1,757	3,130	4.26	14,150
245	Bradley	311,000	236,761	—	—	198	819	1,017	1.42	11,838
21	Brewer	6,425,000	7,261,450	269,000	—	—	—	269,000	41.32	363,073
375	Burlington	174,000	200,045	—	—	149	—	149	.44	10,002
204	Carmel	378,000	354,061	4,000	4,000	1	—	8,001	9.20	17,703
226	Charleston	366,000	359,395	5,000	—	107	1,984	6,991	9.10	17,970
402	Chester*	116,000	72,103	—	—	71	1,383	1,454	5.64	3,605
424	Clifton	95,000	80,959	—	—	72	750	822	4.89	4,048
112	Corinna	1,053,000	970,434	—	7,788	295	4,543	12,626	8.33	48,522
188	Corinth	515,000	493,415	—	4,300	146	—	4,446	4.66	24,671
41	Dexter	2,485,000	2,639,430	—	3,500	580	—	4,080	1.10	131,972
292	Dixmont	199,000	197,189	—	—	—	4	4	—	9,859
101	East Millinocket	2,600,000	1,681,225	9,000	3,500	667	—	13,167	7.92	80,061
294	Eddington	357,000	294,889	—	—	382	—	382	.67	14,744
492	Edinburg	65,000	50,804	—	—	—	—	—	—	2,540
183	Enfield	578,000	492,472	4,000	—	1,956	920	6,876	7.02	24,624
327	Etna	149,000	132,004	—	—	154	870	1,024	2.23	6,600
231	Exeter	320,000	290,470	—	—	701	2,600	3,301	4.40	14,524
281	Garland	266,000	270,028	—	3,650	2,200	1,534	7,384	12.10	13,501
309	Glenburn	199,000	199,045	—	6,500	245	3,021	9,766	19.53	9,952
334	Greenbush*	117,000	87,435	—	—	1,698	500	2,198	5.01	4,372
453	Greenfield	99,000	75,021	—	—	—	2,011	2,011	18.23	3,751
64	Hampden	1,610,000	1,173,243	35,000	—	9,804	111	44,915	17.34	58,662
156	Hermon	708,000	569,420	—	—	888	—	888	.75	28,471
254	Holden	336,000	267,855	—	—	291	328	619	.91	13,393
153	Howland	1,276,000	1,071,125	25,000	—	473	993	26,466	22.26	53,556
363	Hudson*	146,000	134,730	—	—	—	1,850	1,850	4.97	6,737
358	Kenduskeag	169,000	154,918	—	5,000	794	868	6,662	17.21	7,746
307	Lagrange	258,000	239,747	—	—	230	1,910	2,140	4.21	11,987
280	Lee	234,000	211,951	—	2,300	—	1,700	4,000	7.47	10,598
263	Levant	240,000	197,855	—	1,000	236	1,412	2,648	4.01	9,893
44	Lincoln	2,619,000	2,125,221	4,000	18,900	507	6	23,413	6.41	106,261
427	Lowell	112,000	79,666	—	4,100	178	1,250	5,528	34.34	3,983
212	Mattawamkeag	1,182,000	605,218	20,000	—	495	11,391	31,886	37.82	30,261
479	Maxfield	45,000	33,002	—	—	9	—	9	.13	1,650
279	Medway	506,000	350,248	—	—	273	12,086	12,359	19.84	17,512
144	Milford	723,000	690,147	14,000	3,377	1,937	3,150	22,464	17.77	34,507
22	Millinocket	6,671,000	4,805,290	10,000	4,685	733	—	15,418	2.48	240,265
287	Newburg*	224,000	198,898	—	6,500	—	—	6,500	11.00	9,945
80	Newport	1,343,000	1,366,835	—	25,000	634	2,400	28,034	13.66	68,342
19	Old Town	5,271,000	6,416,976	129,000	65,000	9,494	—	203,494	26.47	320,849
42	Orono	2,650,000	1,832,435	26,000	3,000	1,451	3,125	33,576	9.07	91,622
111	Orrington	742,000	657,955	—	—	307	—	307	.20	32,898
396	Passadumkeag	110,000	86,125	—	—	6	976	982	3.55	4,306
109	Patten	726,000	706,590	12,000	2,399	6,279	—	20,678	13.36	35,330
325	Plymouth	219,000	173,453	—	2,500	—	3,756	6,256	13.54	8,673
376	Prentiss	99,000	85,914	—	—	1,984	—	1,984	5.89	4,296

*1947 Figures Used.

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

PENOBSCOT COUNTY—Continued

At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
333	Springfield.....	\$135,000	\$119,914	\$ —	—	\$181	\$1,489	\$1,670	\$3.78	\$5,996
350	Stetson.....	170,000	155,860	—	\$1,000	239	2,700	3,939	9.65	7,793
285	Veazie.....	922,000	717,760	—	1,000	264	—	1,264	2.12	35,888
288	Winn.....	205,000	156,709	—	—	6,310	835	7,145	12.21	7,835
440	Woodville.....	447,000	234,547	—	—	31	5,327	5,358	40.29	11,727
462	Drew Plt.*.....	90,000	71,296	—	—	60	—	60	.75	3,565
484	Grand Falls Plt.....	88,000	55,305	—	—	131	—	131	2.38	2,765
477	Lakeville Plt.....	199,000	132,896	—	—	26	—	26	.37	6,645
414	Mount Chase Plt.....	120,000	100,335	—	1,500	—	—	1,500	7.58	5,017
470	Seboeis Plt.*.....	126,000	139,955	—	—	39	—	39	.49	6,998
244	Stacyville Plt.....	289,000	249,920	—	4,797	—	—	4,797	6.69	12,496
465	Webster Plt.....	79,000	63,692	—	—	202	—	202	2.27	3,185
386	Carroll Plt.....	105,000	82,385	—	5,249	108	1,180	6,537	21.50	4,119

PISCATAQUIS COUNTY

322	Abbot.....	\$193,000	\$174,928	—	—	—	\$2,892	\$2,892	\$6.21	\$8,746
383	Atkinson.....	199,000	200,340	—	\$1,000	—	—	1,000	3.21	10,017
448	Blanchard.....	124,000	105,230	—	3,668	\$39	769	4,476	37.93	5,262
488	Bowerbank.....	171,000	154,945	—	—	—	—	—	—	7,747
90	Brownville.....	1,046,000	1,037,385	\$14,000	5,500	1,009	650	21,159	11.05	51,869
37	Dover-Foxcroft.....	2,975,000	2,946,595	18,000	—	1,804	2,602	22,406	5.58	147,330
86	Greenville.....	1,241,000	1,072,665	—	1,000	21	44	1,065	.54	53,633
97	Guilford.....	1,206,000	1,023,295	—	—	614	—	614	.35	51,165
56	Milo.....	1,841,000	1,810,158	20,000	3,600	860	1,320	25,780	8.59	90,508
184	Monson.....	525,000	396,525	—	4,458	—	7,217	11,675	11.95	19,826
291	Parkman.....	255,000	261,635	—	—	190	537	727	1.25	13,082
152	Sangerville.....	671,000	559,901	8,000	6,000	382	878	15,260	12.78	27,995
364	Sebec.....	304,000	260,715	—	1,000	127	—	1,127	3.03	13,036
406	Shirley.....	153,000	130,646	—	—	166	3	169	.72	6,532
401	Wellington.....	129,000	111,234	—	4,000	73	—	4,073	15.61	5,562
417	Willimantic.....	154,000	144,444	—	—	102	—	102	.54	7,222
476	Barnard Plt.....	97,000	89,976	—	—	—	—	—	—	4,499
458	Elliottsville Plt.....	231,000	179,316	—	1,000	31	—	1,031	10.31	8,966
480	Kingsbury Plt.....	118,000	105,226	—	—	20	—	20	.32	5,261
478	Lakeview Plt.*.....	187,000	140,039	—	—	—	—	—	—	7,002

SAGADAHOC COUNTY

425	Arrowsic*	\$85,000	\$97,869	—	\$1,000	\$2	—	\$1,002	\$6.00	\$4,893
11	Bath	10,160,000	10,456,555	\$300,000	—	894	\$338	301,232	29.43	522,828
321	Bowdoin*	245,000	249,901	—	—	—	—	—	—	12,495
196	Bowdoinham	528,000	479,188	6,600	12,492	113	—	19,689	21.52	23,959
345	Georgetown*	471,000	435,325	8,000	10,000	1,179	484	19,180	45.67	21,766
176	Phippsburg	838,000	703,638	—	5,000	101	—	5,101	5.00	35,132
79	Richmond	1,071,000	1,099,911	15,000	12,500	11,176	—	38,676	18.75	54,996
73	Topsham	1,931,000	1,715,762	—	4,500	—	—	9,796	4.20	85,788
368	West Bath	528,000	448,485	—	—	16	—	16	.05	22,424
158	Woolwich*	690,000	597,567	—	—	141	8	149	.13	29,878

SOMERSET COUNTY

77	Anson	\$1,069,000	\$979,885	—	—	—	\$11	\$11	—	\$48,994
234	Athens*	331,000	308,140	—	\$9,739	\$289	2,208	12,236	\$16.49	15,407
150	Bingham	910,000	902,553	\$14,000	3,825	—	3,225	21,050	17.40	45,128
384	Cambridge	154,000	157,340	—	—	2,350	1,634	3,984	12.85	7,867
243	Canaan	381,000	337,555	—	—	109	—	109	.15	16,878
277	Cornville	318,000	314,765	—	2,000	—	—	2,000	3.19	15,738
323	Detroit	223,000	209,000	—	—	—	—	—	—	10,450
382	Embden	849,000	441,197	—	—	115	—	115	.25	22,060
29	Fairfield	3,366,000	3,304,761	35,000	8,250	4,772	—	48,022	9.07	165,238
220	Harmony	380,000	447,000	15,000	—	162	1,167	16,329	20.75	22,350
147	Hartland	735,000	799,593	4,000	—	10	1,028	5,038	4.06	39,980
39	Madison	3,684,000	3,525,610	—	9,525	402	—	9,927	2.59	176,281
361	Mercer	164,000	152,320	—	—	65	67	152	.35	7,616
332	Moscow	2,911,000	2,804,336	25,000	—	—	—	25,000	55.44	140,217
227	New Portland	314,000	296,525	—	4,190	407	71	4,668	6.10	14,826
113	Norridgewock	812,000	742,663	14,000	13,150	4,481	54	31,685	20.97	37,133
194	Palmyra	415,000	404,244	—	—	158	1,320	10,478	11.22	20,212
49	Pittsfield	2,444,000	2,316,080	76,000	12,466	2,983	—	91,449	27.47	115,804
379	Ripley	179,000	159,810	—	7,000	73	—	8,651	26.14	7,991
189	St. Albans*	408,000	375,317	—	7,500	1,315	1,628	9,943	10.47	18,766
20	Skowhegan	6,486,000	5,502,450	4,000	15,000	417	—	19,417	2.71	275,123
367	Smithfield	329,000	313,303	—	—	—	—	—	—	15,665
225	Solon	716,000	736,591	—	8,000	—	9	8,009	10.36	36,830
341	Starks	225,000	228,085	—	9,300	173	1,361	10,834	25.43	11,404
418	Brighton Plt.	112,000	90,788	—	—	64	—	64	.35	4,539
439	Caratunk Plt.	230,000	204,171	—	7,000	—	—	7,000	52.63	10,209
473	Dead River Plt.	170,000	133,379	—	—	2	—	2	.03	6,669
489	Dennistown Plt.	174,000	176,796	—	—	—	—	—	—	8,840
436	Flagstaff Plt.	158,000	139,620	—	6,500	118	—	6,618	46.28	6,981
486	Highland Plt.	58,000	48,591	—	—	—	—	—	—	2,430
165	Jackman Plt.	502,000	441,769	6,000	—	1,472	—	7,472	6.99	22,088
411	Moose River Plt.	199,000	174,130	—	—	163	—	163	.75	8,707
463	Pleasant Ridge Plt.	3,095,000	2,988,510	—	6,641	84	—	6,725	73.10	149,426
445	The Forks Plt.	175,000	159,440	—	—	78	—	78	.63	7,972
449	West Forks Plt.	223,000	190,405	—	—	18	—	18	.15	9,520

*1947 Figures Used.

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

WALDO COUNTY
At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
25	Belfast.....	\$3,700,000	\$3,844,125	\$407,000	\$2,572	\$3,207	\$200	\$412,979	\$74.54	\$192,206
413	Belmont.....	120,000	120,605	—	—	3	—	3	.01	6,030
233	Brooks*.....	337,000	324,935	8,000	—	3	—	8,003	10.76	16,247
269	Burnham.....	346,000	328,015	12,000	—	1,306	89	13,395	20.83	16,401
296	Frankfort.....	325,000	243,235	2,000	2,000	107	—	4,107	7.31	12,162
312	Freedom.....	194,000	179,810	—	4,500	10	—	4,510	9.17	8,991
241	Islesboro.....	1,046,000	—	No	figures available	—	—	—	—	—
388	Jackson.....	125,000	126,490	—	—	963	674	1,637	5.47	6,325
320	Knox*.....	195,000	168,433	—	—	2	—	2	—	8,422
310	Liberty.....	275,000	239,140	—	—	203	750	953	1.91	11,957
200	Lincolnton.....	594,000	603,136	—	3,000	197	100	3,297	3.70	30,157
283	Monroe.....	261,000	249,028	—	3,000	185	—	3,185	5.79	12,451
383	Montville*.....	199,000	177,825	—	—	6	—	6	.01	8,891
380	Morrill.....	176,000	183,315	—	—	—	—	—	—	9,166
315	Northport*.....	681,000	569,415	—	26,000	87	—	26,087	53.79	28,471
302	Palermo.....	238,000	224,841	—	—	996	—	996	1.89	11,242
340	Prospect*.....	194,000	182,918	—	—	72	—	72	.17	9,146
297	Searsmont.....	313,000	321,767	—	5,000	3	—	5,003	9.23	16,088
135	Searsport.....	1,078,000	1,040,121	—	—	250	—	250	.19	52,006
198	Stockton Springs.....	593,000	439,202	600	—	198	—	798	.88	21,960
362	Swanville*.....	199,000	176,709	—	—	58	7	65	.17	8,835
318	Thorndike.....	244,000	225,200	—	—	55	—	55	.12	11,260
290	Troy.....	276,000	265,290	—	—	581	2,856	3,437	5.91	13,265
193	Unity.....	560,000	541,000	—	3,578	272	24	3,874	4.14	27,050
373	Waldo.....	160,000	170,738	—	550	48	—	598	1.76	8,537
106	Winterport.....	781,000	705,043	—	1,000	—	—	1,000	.64	35,252

*1947 Figures Used.

WASHINGTON COUNTY

216	Addison	\$271,000	\$206,058	—	\$5,000	—	—	\$5,000	\$6.21	\$10,303
390	Alexander*	124,000	117,199	—	2,000	\$607	\$1,910	4,517	15.47	5,860
83	Baileyville	2,628,000	2,347,730	—	—	231	—	231	.11	117,337
306	Beals*	130,000	118,948	—	1,500	43	—	1,543	—	5,947
493	Beddington*	60,000	41,618	—	—	—	1,160	1,160	37.42	2,081
30	Calais	2,760,000	2,650,178	\$92,000	41,000	14,351	—	147,351	28.55	132,509
467	Centerville	99,000	95,250	—	750	981	—	1,731	20.13	4,763
391	Charlotte*	123,000	120,081	—	1,450	—	1,000	2,450	8.39	6,004
172	Cherryfield	421,000	—	No	figures available	—	—	—	—	—
353	Columbia	151,000	147,393	—	—	115	1,222	1,337	3.35	7,370
286	Columbia Falls	243,000	191,029	—	—	283	1,100	1,383	2.32	9,551
419	Cooper*	99,000	70,785	—	—	—	31	31	.17	3,539
437	Crawford*	108,000	78,095	—	—	3	917	920	6.76	3,905
316	Cutler*	184,000	147,172	—	—	—	1,400	1,400	2.91	7,359
133	Danforth	435,000	363,504	—	—	662	—	662	.49	18,175
483	Deblois*	55,000	48,369	—	—	337	450	787	14.31	2,418
342	Dennysville*	138,000	87,250	—	1,000	—	1,131	2,131	5.03	4,363
155	East Machias*	527,000	360,137	—	5,000	—	—	5,000	4.23	18,007
48	Eastport	1,249,000	1,124,891	25,000	—	5,380	—	30,380	9.08	56,245
195	Harrington*	323,000	220,262	—	—	435	3,400	3,835	4.18	11,013
317	Jonesboro	184,000	149,326	—	—	371	489	860	1.80	7,463
98	Jonesport	665,000	603,510	—	—	2,272	—	2,272	1.30	30,176
54	Lubec	1,425,000	1,226,242	—	—	7,885	19	7,904	2.49	61,312
87	Machias	1,125,000	932,185	—	—	642	396	1,038	.53	46,609
215	Machiasport*	266,000	229,596	—	—	—	—	—	—	11,480
423	Marshfield*	77,000	68,802	—	1,000	316	—	1,316	7.61	3,440
457	Meddybemps*	69,000	40,598	—	100	2	—	102	1.00	2,030
136	Milbridge	501,000	454,240	4,000	1,500	321	2	5,823	5.42	22,712
482	Northfield*	148,000	105,851	—	—	225	—	225	3.95	5,293
174	Pembroke*	396,000	324,650	—	—	843	64	907	.88	16,233
246	Perry	279,000	252,648	—	—	—	—	—	—	12,632
178	Princeton	376,000	288,002	2,000	4,000	16	—	6,016	5.96	14,400
272	Robbinston	236,000	218,138	—	—	354	—	354	.56	10,907
446	Roque Bluffs*	60,000	47,421	—	400	2,150	—	2,550	21.25	2,371
251	Stauben*	277,000	254,540	1,000	2,500	10	—	3,510	5.09	12,727
487	Talmadge*	81,000	64,101	—	—	—	—	—	—	3,205
276	Vanceboro	299,000	249,877	—	1,500	312	2,902	4,714	7.62	12,494
432	Waite*	99,000	77,820	—	—	—	548	548	3.61	3,891
430	Wesley*	95,000	98,377	—	—	2	—	2	.01	4,919
366	Whiting*	199,000	175,538	—	—	—	—	—	—	8,777
400	Whitneyville	255,000	233,215	—	—	123	—	123	.47	11,661
471	Codyville Plt.*	98,000	60,321	—	—	263	—	263	3.33	3,016
410	Grand Lake Stream Plt.	186,000	172,183	550	—	200	—	750	3.47	8,609
459	No. 14 Plt.*	97,000	85,762	—	—	27	—	27	.27	4,288
454	No. 21 Plt.	84,000	77,683	—	—	—	—	—	—	3,884

*1947 Figures Used.

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

YORK COUNTY

At Close of 1948 Fiscal Year

(Cents omitted except as indicated)

Ref. No.	Municipality	VALUATION		DEBT AT CLOSE OF YEAR					Per Capita Debt	5% Legal Debt Limit
		State	Town	Bonds	Notes	Accounts Payable	Trust Funds not Invested	Total		
355	Acton.....	\$615,000	\$530,750	—	\$3,500	\$24	—	\$3,524	\$8.99	\$26,538
173	Alfred.....	599,000	560,652	—	—	353	—	353	.34	28,033
85	Berwick.....	1,321,000	1,186,502	—	55,300	—	\$3,115	58,415	29.64	59,325
5	Biddeford.....	15,947,000	15,855,549	\$249,000	—	137,703	—	386,703	19.54	792,777
100	Buxton.....	2,439,000	1,780,494	—	16,000	680	—	16,680	9.77	89,025
214	Cornish.....	421,000	351,090	—	2,804	65	—	2,869	3.47	17,555
329	Dayton.....	928,000	281,388	—	—	101	—	101	.22	14,069
88	Eliot.....	2,000,000	1,761,484	20,000	12,100	—	—	32,100	17.61	88,074
162	Hollis.....	1,214,000	1,058,865	1,000	17,000	71	—	18,071	16.27	52,943
43	Kennebunk.....	3,580,000	3,189,263	30,000	5,495	—	—	35,495	9.60	159,463
124	Kennebunkport.....	2,126,000	1,900,619	14,500	—	171	—	14,671	10.13	95,031
27	Kittery.....	2,801,000	2,621,520	38,500	12,982	—	—	51,482	9.58	131,076
123	Lebanon.....	802,000	829,904	—	18,000	—	—	18,000	12.40	41,495
163	Limerick.....	683,000	542,307	5,000	—	367	—	5,367	4.97	27,115
208	Limington.....	540,000	438,397	—	—	—	—	—	—	21,920
359	Lyman.....	271,000	326,922	—	4,891	182	—	5,073	13.18	16,346
319	Newfield.....	258,000	292,654	—	—	8	—	8	.02	14,633
122	North Berwick.....	1,041,000	927,760	36,000	7,820	470	—	44,290	30.44	46,388
206	North Kennebunkport.....	416,000	359,602	—	5,525	1,580	—	7,105	8.20	17,980
65	Old Orchard Beach.....	5,265,000	5,252,460	178,000	8,400	5,831	—	192,231	75.18	262,623
191	Parsonsfield.....	805,000	740,086	—	—	164	—	164	.17	37,004
15	Saco.....	7,962,000	7,116,535	199,000	50,000	20,368	—	269,368	31.21	355,827
9	Sanford.....	12,029,000	12,475,056	371,000	—	—	—	371,000	24.92	623,753
392	Shapleigh.....	509,000	439,167	—	6,000	8	200	6,208	21.41	21,958
66	South Berwick.....	1,719,000	1,200,486	4,000	29,400	3	—	33,403	13.12	60,024
190	Waterboro.....	696,000	751,161	5,000	—	204	—	5,204	5.50	37,558
76	Wells.....	3,838,000	—	No	figures available	—	—	—	—	—
50	York.....	4,253,000	4,256,711	—	21,940	—	—	21,940	6.78	212,836

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CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
Over 5,000												
1	Portland	Cumberland	73,643	\$55.60	\$5,099,449	\$57.06	\$12.19	\$69.25	\$131,780	\$108,431	\$3,305	\$113,860
2	Lewiston	Androscoggin	38,598	45.00	1,680,408	36.75	6.79	43.54	8,853	160,532	—	855,651
3	Bangor	Penobscot	29,822	55.10	1,832,152	52.41	9.03	61.44	15,904	60,984	—	306,174
4	Auburn	Androscoggin	19,817	50.00	995,985	40.56	9.70	50.26	14,709	20,442	6,240	103,614
5	Biddeford	York	19,790	39.00	635,311	20.87	11.23	32.10	44,966	180,849	17,872	29,938
6	Augusta	Kennebec	19,360	55.00	853,986	41.20	2.91	44.11	38,557	93,861	19,805	95,035
7	Waterville	Kennebec	16,688	45.00	774,115	43.84	2.55	46.39	43,961	127,195	—	182,980
8	South Portland	Cumberland	15,781	56.40	976,948	40.37	21.54	61.91	26,630	67,758	6,304	48,559
9	Sanford	York	14,866	61.00	813,768	50.63	4.11	54.74	2,867	24,608	41,782	174,003
10	Westbrook	Cumberland	11,087	49.00	550,480	26.41	23.24	49.65	8,722	14,818	1,773	22,017
11	Bath	Sagadahoc	10,235	51.00	543,442	47.05	6.05	53.10	35,594	25,615	2,001	87,170
12	Rumford	Oxford	10,230	70.00	520,256	27.67	23.19	50.86	5,793	15,727	21,787	41,460
13	Rockland	Knox	8,899	56.60	504,763	45.21	11.51	56.72	19,622	503,989	4,258	237,324
14	Brunswick	Cumberland	8,658	56.00	474,108	40.25	14.51	54.76	17,577	15,110	6,710	57,910
15	Saco	York	8,631	65.00	471,011	31.87	22.70	54.57	24,208	23,501	1,893	150,725
16	Caribou*	Aroostook	8,218	77.00	401,520	40.02	8.84	48.86	1,631	24,132	9,670	54,469
17	Presque Isle*	Aroostook	7,939	60.00	484,930	52.42	8.66	61.08	1,749	21,234	9,419	25,674
18	Houlton*	Aroostook	7,771	71.00	385,469	39.00	10.60	49.60	5,384	18,449	10,856	88,382
19	Old Town	Penobscot	7,688	59.00	384,095	26.28	23.68	49.96	37,365	114,105	9,911	83,035
20	Skowhegan	Somerset	7,159	62.00	346,777	30.90	17.54	48.44	756	10,511	23,502	74,304
21	Millinocket	Penobscot	6,510	56.40	415,630	51.84	12.00	63.84	12,131	27,030	12,431	235,032
22	Brewer	Penobscot	6,223	78.50	381,628	59.92	1.41	61.33	817	379	69,057	15,172
23	Gardiner	Kennebec	6,044	55.00	278,105	38.74	7.27	46.01	14,103	50,200	—	212,910
24	Fort Fairfield*	Aroostook	5,607	75.00	397,879	66.90	4.06	70.96	7,413	34,933	12,455	26,329
25	Belfast	Waldo	5,540	66.00	258,386	40.30	6.34	46.64	12,025	21,246	3,237	3,742
26	Van Buren	Aroostook	5,380	95.00	146,490	23.36	3.87	27.23	673	5,131	1,435	23,373
27	Kittery	York	5,374	67.00	178,244	29.98	3.29	33.27	1,655	11,177	11,924	36,586
28	Fort Kent	Aroostook	5,363	129.00	196,642	30.36	6.31	36.67	3,869	20,932	18,986	19,701
29	Fairfield	Somerset	5,294	67.40	227,193	22.79	20.13	42.92	1,895	7,974	6,844	17,685
30	Calais	Washington	5,161	80.00	215,938	33.05	8.79	41.84	16,671	10,496	821	85,012

*1947 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
4,000 to 4,999												
31	Madawaska*	Aroostook	4,477	104.00	270,673	57.86	2.60	60.46	—	3,486	46,620	72,706
32	Mexico	Oxford	4,431	86.00	125,208	22.38	5.88	28.26	9,325	10,484	9,248	22,738
33	Bar Harbor	Hancock	4,378	54.00	284,706	37.91	27.12	65.03	1,138	9,243	6,996	35,504
34	Winslow	Kennebec	4,153	55.00	195,840	13.72	33.44	47.16	21	293	79	13,410
35	Lisbon	Androscoggin	4,123	62.00	211,833	43.26	8.12	51.38	252	2,550	3,592	12,781
36	Paris	Oxford	4,094	67.00	196,387	40.97	7.00	47.97	3,981	11,628	27,604	30,207
37	Dover-Foxcroft	Piscataquis	4,015	70.00	209,976	41.47	10.83	52.30	3,789	11,594	15,441	8,799
3,000 to 3,999												
38	Ellsworth	Hancock	3,911	67.00	233,718	35.98	23.78	59.76	13,184	39,448	18,258	91,533
39	Madison	Somerset	3,836	61.00	217,873	23.46	33.34	56.80	578	4,256	5,622	40,493
40	Farmington	Franklin	3,743	59.00	204,232	50.78	3.88	54.66	710	5,099	28,753	43,781
41	Dexter	Penobscot	3,714	78.00	209,272	51.79	4.56	56.35	2,522	8,418	7,774	15,059
42	Orono	Penobscot	3,702	80.00	149,049	29.55	10.71	40.26	629	4,441	9,433	760
43	Kennebunk	York	3,698	62.00	201,475	41.35	13.13	54.48	6,150	12,816	1,603	28,779
44	Lincoln	Penobscot	3,653	80.00	173,351	22.87	24.58	47.45	3,538	146	28,832	3,923
45	Norway	Oxford	3,649	71.00	164,242	37.22	7.79	45.01	1,910	6,494	11,755	44,130
46	Camden	Knox	3,554	60.50	246,661	53.93	15.57	69.50	285	2,307	39,149	14,900
47	Gorham	Cumberland	3,494	No	figures available							
48	Eastport	Washington	3,346	88.00	101,537	21.76	8.59	30.35	24,958	41,984	46,832	23,548
49	Pittsfield	Somerset	3,329	72.00	169,818	36.98	14.03	51.01	1,063	5,387	14,419	72,501
50	York	York	3,283	65.00	291,980	49.54	39.40	88.94	5,903	14,731	5,520	23,170
51	Wilton	Franklin	3,228	No	figures available							
52	Livermore Falls	Androscoggin	3,190	73.00	174,547	34.20	20.52	54.72	1,636	2,337	28,055	10,184
53	Cape Elizabeth	Cumberland	3,172	49.60	230,524	57.85	14.82	72.67	3,595	2,671	8,157	7,336
54	Lubec	Washington	3,108	90.00	112,927	35.68	.65	36.33	886	—	20,989	6,742

*1947 Figures Used

55	Bridgton	Cumberland	3,035	75.00	147,992	34.71	14.05	48.76	2,282	8,029	2,492	1,304
56	Milo	Piscataquis	3,000	71.90	132,684	24.15	20.08	44.23	346	2,342	4,042	22,743
2,000 to 2,999												
57	Bucksport	Hancock	2,927	59.00	248,364	18.92	65.93	84.85	3,230	3,466	1,594	72,288
58	Hallowell	Kennebec	2,906	61.00	129,268	31.89	12.59	44.48	1,645	4,761	1,601	33,451
59	Falmouth	Cumberland	2,883	54.00	198,299	52.62	16.16	68.78	5,331	4,246	40,792	109,013
60	Jay	Franklin	2,858		No figures available							
61	Scarboro	Cumberland	2,842	90.00	248,857	45.36	42.20	87.56	10,263	3,062	5,055	41,980
62	Freeport	Cumberland	2,764	67.00	154,342	43.05	12.79	55.84	4,704	14,653	4,199	58,016
63	Oakland	Kennebec	2,730	71.50	133,382	32.25	16.61	48.86	621	2,955	2,007	50,776
64	Hampden	Penobscot	2,591	90.00	108,121	33.63	8.10	41.73	7,113	4,498	4,810	41,407
65	Old Orchard Beach	York	2,557	59.00	312,027	72.61	49.42	122.03	9,379	35,752	14,571	163,858
66	South Berwick	York	2,546	77.00	94,726	34.38	2.83	37.21	6,127	2,027	4,710	6,091
67	Thomaston	Knox	2,533	58.00	106,047	36.13	5.74	41.87	2,379	2,487	6,970	6,667
68	Winthrop	Kennebec	2,508	54.00	133,225	39.36	13.76	53.12	1,581	9,916	6,524	47,726
69	Waldoboro	Lincoln	2,497	70.00	92,748	31.72	5.42	37.14	3,359	5,257	6,637	129
70	Ashland	Aroostook	2,457	116.00	115,718	42.01	5.09	47.10	7,509	345	4,690	4,535
71	Windham	Cumberland	2,381	69.50	198,025	26.12	57.05	83.17	2,618	3,758	19,081	43,619
72	New Gloucester	Cumberland	2,334	78.00	57,449	19.05	5.56	24.61	888	245	651	5,212
73	Topsham	Sagadahoc	2,334	61.00	106,742	35.30	10.43	45.73	1,764	3,003	9,455	26,631
74	Chelsea	Kennebec	2,280	78.00	23,781	7.49	2.94	10.43	7,014	3,834	2,308	5,451
75	Yarmouth	Cumberland	2,214	89.60	144,875	53.07	12.37	65.44	5,392	6,289	1,691	8,346
76	Wells	York	2,144		No figures available							
77	Anson	Somerset	2,130	96.00	95,821	27.22	17.77	44.99	2,933	5,836	15,234	25,393
78	Boothbay Harbor	Lincoln	2,121		No figures available							
79	Richmond	Sagadahoc	2,063	73.00	81,930	32.20	7.51	39.71	3,322	11,927	2,486	20,182
80	Newport	Penobscot	2,052	70.00	97,178	33.15	14.21	47.36	190	2,036	7,712	19,000
81	Mount Desert	Hancock	2,047	72.00	296,191	37.91	106.79	144.70	137	6,534	19,180	79,378
82	Bethel	Oxford	2,034	64.00	100,608	41.79	7.67	49.46	2,346	4,607	8,026	2,911
83	Baileyville	Washington	2,018	60.00	142,271	7.26	63.24	70.50	506	551	5,391	19,488
1,500 to 1,999												
84	Mechanic Falls	Androscoggin	1,999	62.00	90,172	24.40	20.71	45.11	717	1,806	9,880	14,499
85	Berwick	York	1,971	91.00	109,943	36.93	18.85	55.78	7,433	17,139	11,740	3,448
86	Greenville	Piscataquis	1,955	70.00	76,545	25.37	13.78	39.15	349	1,502	6,252	2,733
87	Machias	Washington	1,954	97.00	92,027	34.34	12.76	47.10	716	48	4,259	6,195
88	Eliot	York	1,932	56.00	100,464	34.32	17.68	52.00	3,396	—	7,232	27,798
89	Vassalboro	Kennebec	1,931	58.00	78,390	24.12	15.48	40.60	169	3,553	2,158	393
90	Brownville	Piscataquis	1,914	72.00	76,360	33.56	6.34	39.90	2,769	2,570	8,340	13,247
91	Eagle Lake	Aroostook	1,891	113.00	31,169	13.76	2.72	16.48	1,861	7,995	2,849	16,025
92	Mars Hill	Aroostook	1,886	82.00	112,739	49.80	9.98	59.78	155	3,822	2,863	24,701
93	St. Agatha	Aroostook	1,874	118.00	44,493	20.61	3.13	23.74	90	1,158	—	654

*1947 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
94	Limestone	Aroostook	1,855	114.00	144,746	62.19	15.84	78.03	2,498	8,778	5,166	27,249
95	Washburn*	Aroostook	1,805	87.00	96,352	46.82	6.56	53.38	847	1,450	6,585	1,326
96	Dixfield	Oxford	1,790	74.00	82,203	40.32	5.60	45.92	2,045	1,769	1,501	10,241
97	Guilford	Piscataquis	1,752	65.00	68,210	31.22	7.71	38.93	147	1,141	8,480	6,375
98	Jonesport	Washington	1,745	82.00	50,841	21.30	7.84	29.14	372	33	6,351	8,659
99	Fryeburg	Oxford	1,726	68.00	78,229	31.42	13.90	45.32	38	4,106	1,195	8,830
100	Buxton	York	1,708	55.80	100,912	25.64	33.44	59.08	2,427	—	1,411	9,277
101	East Millinocket	Penobscot	1,663	78.80	133,696	14.47	65.92	80.39	203	—	3,836	3,582
102	Vinalhaven*	Knox	1,629	71.25	56,279	20.99	13.56	34.55	7,425	4,913	4,303	14,635
103	Randolph	Kennebec	1,612	82.00	33,638	17.43	3.44	20.87	1,078	2,929	5	67
104	Easton	Aroostook	1,605	141.00	152,655	75.71	19.40	95.11	355	4,500	31,937	16,081
105	Grand Isle	Aroostook	1,574	130.00	42,534	22.70	4.32	27.02	—	1,254	1,937	6,553
106	Winterport	Waldo	1,572	90.00	64,711	33.17	7.99	41.16	4,226	11,321	112	23,734
107	Frenchville	Aroostook	1,566	132.00	52,540	29.62	3.93	33.55	486	1,847	5,865	6,929
108	St. George	Knox	1,550	68.00	51,308	20.29	12.81	33.10	776	3,079	2,396	2,569
109	Patten	Penobscot	1,548	95.00	68,318	36.27	7.86	44.13	1,034	2,241	5,860	18,546
110	Rockport	Knox	1,526	68.00	94,714	32.84	29.23	62.07	3,414	95	4,686	5,768
111	Orrington	Penobscot	1,517	71.00	48,138	23.54	8.19	31.73	1,444	2,446	570	5,149
112	Corinna	Penobscot	1,515	70.00	69,214	38.43	7.26	45.69	688	6,840	2,571	1,934
113	Norridgewock	Somerset	1,511	98.00	74,032	40.96	8.04	49.00	6,158	4,131	3,275	19,331
114	Monticello	Aroostook	1,504	110.00	75,369	45.10	5.01	50.11	1,645	8,701	4,920	6,373
115	Monmouth	Kennebec	1,500	61.00	77,792	28.99	22.87	51.86	1,886	942	6,100	6,785
1,000 to 1,499												
116	Stonington	Hancock	1,493	68.00	55,052	32.22	4.65	36.87	2,189	7,942	5,609	10,371
117	Cumberland	Cumberland	1,491	73.00	144,653	64.32	32.70	97.02	7,688	657	1,165	8,111
118	St. Francis Plt.	Aroostook	1,489	181.00	36,274	17.03	7.33	24.36	2,910	8,013	15,778	8,572
119	Standish	Cumberland	1,472	58.00	113,465	18.65	58.43	77.08	1,875	874	2,321	12,807
120	Rangeley	Franklin	1,464	47.40	91,440	40.79	21.67	62.46	—	1,134	7,368	6,806
121	Warren	Knox	1,458	64.00	57,391	34.28	5.08	39.36	3,564	2,581	48	8,346
122	North Berwick	York	1,455	76.00	71,884	41.00	8.40	49.40	960	1,828	9,528	11,428
123	Lebanon	York	1,452	70.00	59,221	24.43	16.36	40.79	2,053	68	1,915	10,109
124	Kennebunkport	York	1,448	58.00	111,386	32.84	44.08	76.92	1,620	8,602	13,649	9,533
125	Poland	Androscoggin	1,441	62.00	76,098	36.07	16.74	52.81	736	2,297	1,451	4,766
126	Clinton	Kennebec	1,436	88.00	63,253	36.21	7.84	44.05	656	4,260	5,391	7,694
127	Turner	Androscoggin	1,415	66.00	73,775	32.22	19.92	52.14	4,198	—	5,817	4,894

*1947 Figures Used.

128	Gray	Cumberland	1,378	94.00	79,741	38.83	19.04	57.87	3,000	6,117	18,625	15,375
129	Boothbay	Lincoln	1,370	74.00	89,669	32.53	32.92	65.45	7,887	5,179	1,553	13,530
130	Island Falls*	Aroostook	1,370	84.00	43,477	25.03	6.71	31.74	5,475	2,598	3,556	24,171
131	Bristol	Lincoln	1,355	80.80	83,231	33.17	28.26	61.43	182	4,001	4,560	6,330
132	Mapleton	Aroostook	1,354	104.00	76,287	46.26	10.08	56.34	1,032	3,956	3,718	14,121
133	Danforth	Washington	1,348	113.00	42,028	22.76	8.42	31.18	5,687	683	9,338	3,280
134	Blue Hill	Hancock	1,343	67.80	77,115	28.65	28.77	57.42	254	2,667	1,465	4,830
135	Searsport	Waldo	1,319	65.00	68,622	22.22	29.81	52.03	2,409	5,073	5,673	15,033
136	Milbridge	Washington	1,318	81.00	37,808	24.15	4.53	28.69	4,015	1,976	2,672	2,846
137	Oxford	Oxford	1,316	79.00	56,336	32.62	10.19	42.81	1,351	3,920	1,282	8,214
138	Harpswell	Cumberland	1,305	63.00	39,885	26.79	42.09	68.88	4,814	3,097	2,599	19,522
139	Deer Isle	Hancock	1,303	77.00	52,176	23.30	16.74	40.04	470	2,501	3,428	9,548
140	Livermore	Androscoggin	1,302	70.00	51,723	28.88	10.85	39.73	4,284	3,162	506	8,726
141	Woodland*	Aroostook	1,298	70.00	42,011	25.05	7.32	32.37	1,355	2,294	857	12,814
142	Benton	Kennebec	1,290	86.00	50,787	24.09	15.28	39.37	—	2,453	4,201	9,089
143	Bridgewater	Aroostook	1,267	88.00	63,381	40.62	9.40	50.02	528	1,873	9,883	12,962
144	Milford	Penobscot	1,264	79.00	55,557	14.37	29.58	43.95	3,176	120	12,329	3,719
145	Southwest Harbor*	Hancock	1,260	55.00	86,158	42.50	25.88	68.38	132	2,376	11,723	10,726
146	China	Kennebec	1,252	62.00	48,479	25.01	13.71	38.72	968	334	2,213	30,547
147	Hartland	Somerset	1,240	68.00	55,299	31.71	12.89	44.60	284	2,413	4,778	5,917
148	Webster	Androscoggin	1,236	73.00	43,211	26.15	8.81	34.96	2,859	4,939	64	3,495
149	Wiscasset	Lincoln	1,231	57.00	83,050	42.64	24.83	67.47	1,722	3,417	2,696	3,788
150	Bingham	Somerset	1,210	54.00	49,991	29.41	11.90	41.31	—	361	8,009	15,745
151	Farmingdale	Kennebec	1,197	54.40	54,544	25.34	20.23	45.57	2,145	2,970	2,919	7,423
152	Sangerville	Piscataquis	1,194	103.00	58,559	29.18	19.86	49.04	1,895	10,631	2,614	1,859
153	Howland	Penobscot	1,189	86.00	93,284	15.38	63.08	78.46	1,552	1,352	6,201	24,240
154	Phillips	Franklin	1,186	78.00	49,104	36.39	5.01	41.40	2,974	7,107	3,797	9,778
155	East Machias*	Washington	1,183	88.20	32,721	15.05	12.61	27.66	426	1,425	110	2,605
156	Hermion	Penobscot	1,182	83.00	48,270	22.83	18.01	40.84	9,302	—	4,309	3,644
157	Union	Knox	1,150	67.00	43,655	31.77	6.19	37.96	1,672	1,470	4,182	339
158	Woolwich*	Sagadahoc	1,144	84.00	51,312	30.95	13.90	44.85	1,884	3,503	3,993	956
159	Wallagrass Pt.	Aroostook	1,123	140.00	27,915	18.10	6.76	24.86	255	849	1,009	5,603
160	Tremont	Hancock	1,118	No	No	figures available						
161	Pittston*	Kennebec	1,114	70.00	28,294	21.31	4.09	25.40	2,640	963	3,429	9,438
162	Hollis	York	1,111	61.00	65,594	55.38	3.76	59.04	481	1,836	1,145	6,904
163	Limerick	York	1,080	73.00	40,377	14.28	23.11	37.39	2,780	385	7,299	1,374
164	Hodgdon*	Aroostook	1,076	85.00	48,562	38.50	6.63	45.13	1,747	5,538	3,472	4,288
165	Jackman Plantation	Somerset	1,069	78.00	35,220	22.47	10.48	32.95	1,445	49	4,185	487
166	Gouldsboro	Hancock	1,068	75.00	44,383	27.93	13.63	41.56	—	5,491	1,460	5,972
167	Oakfield	Aroostook	1,059	98.00	36,168	21.28	12.87	34.15	7,151	4,562	8,312	11,554
168	Sherman	Aroostook	1,058	102.00	46,520	40.80	3.17	43.97	488	5,745	5,976	9,701
169	Blaine	Aroostook	1,049	86.00	46,108	31.56	12.39	43.95	1,068	3,396	12,005	5,047
170	Littleton*	Aroostook	1,049	82.00	47,490	37.69	7.58	45.27	1,941	—	4,033	9,637
171	Belgrade	Kennebec	1,046	66.00	58,638	26.63	29.43	56.06	2,313	2,810	840	7,093
172	Cherryfield	Washington	1,046	No	No	figures available						
173	Alfred	York	1,039	74.00	42,298	28.66	12.05	40.71	788	1,921	9,684	487

*1947 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
174	Pembroke*	Washington	1,029	95.00	31,665	21.55	9.22	30.77	3,224	—	3,677	93
175	Harrison	Cumberland	1,025	58.00	47,199	30.04	15.98	45.00	361	2,886	3,236	7,347
176	Phippsburg	Sagadahoc	1,020	62.00	44,400	15.80	27.73	43.53	2,596	2,398	1,445	2,001
177	Orland	Hancock	1,015		4,000	figures available						
178	Princeton	Washington	1,009	100.00	29,538	20.23	8.99	29.27	3,014	—	1,915	212
179	Strong	Franklin	1,007	70.00	39,577	31.79	7.51	39.30	403	873	2,254	2,975
500 to 999												
180	Newcastle	Lincoln	994	64.00	49,840	32.94	17.20	50.14	924	1,455	3,146	5,636
181	Sidney	Kennebec	989	75.00	35,974	25.82	10.55	35.37	704	—	1,389	7,088
182	Readfield	Kennebec	986	76.00	39,939	30.71	9.80	40.51	762	—	2,879	1,493
183	Enfield	Penobscot	979	83.00	41,574	13.72	23.75	42.47	3,300	3,046	8,056	1,723
184	Monson	Piscataquis	977	97.00	39,289	27.33	12.83	40.21	3,641	517	1,330	4,591
185	Albion	Kennebec	974	68.00	33,999	29.10	5.71	34.81	253	1,020	7,146	5,998
186	Peru	Oxford	965	61.00	61,539	21.35	42.41	63.77	127	1,663	4,352	6,517
187	Whitefield	Lincoln	962	84.00	40,877	33.14	9.35	42.49	1,652	78	—	5,930
188	Corinth	Penobscot	954	77.00	38,858	35.44	5.29	40.73	5,339	748	3,568	1,980
189	St. Albans*	Somerset	950	97.00	37,135	31.76	7.33	39.09	2,777	1,679	2,911	903
190	Waterboro	York	947	52.00	40,029	23.25	19.02	42.27	3,412	6,335	3,556	14,594
191	Parsonsfield	York	946	68.00	51,077	42.49	11.50	53.99	4,320	268	2,500	3,622
192	Jefferson	Lincoln	938	82.00	42,412	30.25	14.97	45.22	4,934	705	4,040	340
193	Unity	Waldo	935	72.00	39,665	33.00	9.42	42.42	743	3,099	1,211	612
194	Palmyra	Somerset	934	100.00	41,103	35.33	8.63	44.01	44	7,240	3,762	1,152
195	Harrington*	Washington	918	98.00	22,240	18.13	6.10	24.23	482	—	1,069	1,740
196	Bowdoinham	Sagadahoc	915	84.00	41,053	35.48	8.39	43.87	2,362	5,640	533	8,336
197	Woodstock	Oxford	913	68.00	42,417	23.49	19.98	43.47	1,115	2,992	4,084	13,678
198	Stockton Springs	Waldo	905	74.00	33,104	17.78	13.80	31.58	3,914	3,814	1,802	11,300
199	Buckfield	Oxford	903	72.00	33,972	37.89	5.27	43.15	3,094	2,330	416	1,092
200	Lincolnton	Waldo	892	61.00	37,592	23.78	13.23	42.01	230	4,418	2,019	1,613
201	Porter	Oxford	892	94.00	29,334	25.55	7.33	32.88	2,218	193	2,000	5,340
202	Stockholm	Aroostook	891	120.00	24,099	19.59	7.35	23.95	683	1,535	2,161	10,795
203	Casco	Cumberland	890	69.00	33,553	19.71	21.37	41.07	1,290	92	748	4,698
204	Carmel	Penobscot	870	100.00	35,005	35.05	6.33	41.39	3,353	4,275	1,061	1,412
205	West Gardiner	Kennebec	867	63.00	31,703	24.33	12.21	35.57	2,932	414	3,121	5,378
206	North Kennebunkport	York	866	76.00	30,348	23.45	6.59	35.04	3,293	7,192	4,382	12
207	Greene	Androscoggin	865	53.00	41,812	23.52	19.82	43.34	3,925	451	3,399	1,722
208	Limington	York	864	80.00	35,717	20.17	21.17	41.34	4,654	377	1,193	32,465
209	Kingfield	Franklin	860	82.00	32,537	34.77	3.05	37.83	—	321	995	9,321

*1947 Figures Used.

210	Damariscotta	Lincoln	844	58.00	50,884	49.38	10.91	60.29	1,438	286	1,147	11,846
211	New Sweden*	Aroostook	844	92.00	35,142	35.96	5.68	41.64	—	1,624	2,319	2,919
212	Mattawamkeag	Penobscot	843	72.00	44,113	12.87	39.46	52.33	233	—	11,391	8,325
213	Waterford	Oxford	836	66.00	46,524	25.99	29.66	55.65	341	489	5,324	8,803
214	Cornish	York	826	94.00	33,852	32.59	8.15	40.74	220	3,871	2,306	2,795
215	Machiasport*	Washington	818	96.00	22,686	21.26	6.47	27.73	1,069	502	1,903	1,160
216	Addison	Washington	805	113.00	28,216	26.32	8.73	35.05	2,508	1,648	1,958	2,899
217	Brooksville	Hancock	805	90.00	30,283	21.71	15.91	37.62	12	455	4,886	6,372
218	Leeds	Androscoggin	801	95.00	36,331	21.59	23.77	45.36	1,133	3,243	2,501	4,368
219	Sullivan*	Hancock	801	60.00	24,875	19.19	11.86	31.05	6,125	538	156	8,303
220	Harmony	Somerset	788	85.00	38,542	31.70	17.22	48.92	1,070	3,067	3,330	6,293
221	Hiram	Oxford	787	82.00	43,077	31.15	23.59	54.74	4,129	2,822	2,902	2,850
222	Durham	Androscoggin	784	64.00	37,111	25.09	22.25	47.34	353	2,508	2,963	1,982
223	Linnæus*	Aroostook	775	75.00	25,978	26.90	6.62	33.52	2,918	5,341	8,641	3,601
224	Portage Lake*	Aroostook	773	93.00	26,683	25.98	18.54	44.52	408	2,242	6,564	4,218
225	Solon	Somerset	773	64.00	47,739	25.69	36.07	61.76	215	—	2,208	3,647
226	Charleston	Penobscot	768	86.00	31,484	36.69	4.30	40.99	916	3,823	2,756	1,697
227	New Portland	Somerset	765	102.00	30,870	32.80	7.55	40.35	1,852	144	3,357	590
228	Hancock	Hancock	761	70.00	29,698	19.74	19.28	39.02	81	229	471	2,188
229	New Sharon	Franklin	761	77.00	27,356	28.11	7.84	35.95	3,121	—	1,377	7,250
230	Andover	Oxford	757	74.00	37,364	36.92	12.44	49.36	3,306	7,046	282	1,340
231	Exeter	Penobscot	751	112.00	33,084	37.13	6.92	44.05	832	5,016	672	6,675
232	Friendship	Knox	747	58.00	31,531	23.76	18.45	42.21	138	265	1,831	4,319
233	Brooks*	Waldo	744	77.00	25,479	26.41	7.84	34.25	1,961	3,746	1,203	615
234	Athens*	Somerset	742	98.00	30,828	26.97	14.58	41.55	1,057	2,416	2,376	6,329
235	Franklin*	Hancock	742	56.00	17,175	16.76	6.39	23.15	801	2,263	699	5,827
236	Brownfield	Oxford	741	65.00	19,643	18.37	8.14	26.51	2,534	1,656	11,972	2,429
237	Westfield	Aroostook	735	93.00	42,528	35.29	22.57	57.86	1,317	2,390	13,865	13,874
238	Bradford	Penobscot	734	98.00	28,331	36.09	2.51	38.60	2,030	1,689	1,654	6,461
239	Litchfield	Kennebec	722	80.00	37,847	31.66	20.76	52.42	7,531	1,016	827	6,723
240	Baldwin	Cumberland	721	72.00	46,714	19.24	45.55	64.79	—	1,504	3,583	3,121
241	Islesboro	Waldo	718	—	—	No figures available	—	—	—	—	—	—
242	Sedgwick	Hancock	718	90.00	24,809	23.11	11.44	34.55	284	499	2,265	4,000
243	Canaan	Somerset	717	100.00	34,353	38.66	9.25	47.91	685	1,210	220	6,374
244	Stacyville Pl.	Penobscot	717	100.00	25,508	24.87	10.71	35.58	80	930	1,196	1,390
245	Bradley	Penobscot	716	104.00	25,187	14.92	20.26	35.18	823	685	3,698	7,842
246	Perry	Washington	713	74.00	19,284	19.99	7.06	27.05	1,496	2,563	2,602	2,731
247	Eustis	Franklin	707	76.00	36,313	26.40	24.96	51.36	103	2,292	6,132	5,299
248	Canton	Oxford	706	89.00	35,676	37.14	13.39	50.53	328	3,728	6,782	4,431
249	Castle Hill	Aroostook	697	74.00	27,428	29.59	9.76	39.35	1,409	3,055	3,802	11,779
250	Windsor	Kennebec	695	58.00	24,915	20.22	15.63	35.85	1,208	519	688	16,125
251	Steuben*	Washington	690	90.00	23,485	21.55	12.49	34.04	430	1,072	805	828
252	Perham	Aroostook	689	88.00	35,409	37.82	13.57	51.39	—	172	2,203	6,587
253	Washington*	Knox	689	74.00	22,422	23.89	8.65	32.54	924	3,001	1,156	11,657
254	Holden	Penobscot	680	78.00	21,460	20.67	10.89	31.56	210	886	1,372	1,293
255	Penobscot	Hancock	680	86.00	20,280	22.63	7.19	29.82	2,060	1,185	535	9,945

*1947 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR DEFICIT	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
256	Hebron	Oxford	678	74.00	22,423	25.96	7.11	33.07	969	766	1,156	13,105
257	Naples	Cumberland	676	55.00	46,594	41.98	26.95	68.93	833	1,499	1,211	27,588
258	Minot	Androscoggin	674	66.00	27,102	28.11	12.10	40.21	3,910	175	—	16,746
259	North Yarmouth	Cumberland	666	62.00	29,521	33.60	10.73	44.33	1,901	2,775	2,445	136
260	Monroe	Waldo	665	95.00	24,147	27.38	8.93	36.31	4,253	3,195	2,262	7,245
261	Nobleboro*	Lincoln	665	71.00	23,958	24.24	11.79	36.03	1,565	2,242	122	3,173
262	Castine	Hancock	662	60.00	38,925	30.99	27.81	58.80	243	1,955	1,054	6,400
263	Levant	Penobscot	661	118.00	23,782	32.42	3.56	35.98	1,310	3,365	608	6,064
264	Brooklin*	Hancock	656	60.00	32,024	24.36	24.46	48.82	593	514	4,909	11,440
265	Mount Vernon	Kennebec	653	85.00	38,483	38.95	19.98	58.93	1,073	7,947	2,250	5,016
266	Caswell Plt.	Aroostook	650		No figures available							
267	Lovell	Oxford	647	48.00	55,251	76.18	9.22	85.40	120	640	2,371	5,821
268	Allagash Plt.	Aroostook	644	142.00	47,317	4.92	68.55	73.47	—	2,779	5,572	8,840
269	Burnham	Waldo	643	100.00	33,324	27.41	24.41	51.82	7,103	6,153	3,020	6,485
270	Appleton	Knox	641	80.00	21,914	29.40	4.79	34.19	1,579	491	3,082	57,58
271	Hamlin Plt.	Aroostook	638	106.00	16,112	15.40	9.85	25.25	180	872	768	9,225
272	Robbinston	Washington	637	78.00	17,498	16.95	10.52	27.47	482	1,002	2,295	2,557
273	New Canada Plt.	Aroostook	633	140.00	23,495	25.17	11.95	37.12	349	785	2,626	999
274	Dresden	Lincoln	631	75.00	22,448	24.34	11.24	35.58	3,551	168	2,674	3,928
275	St. John Plt.	Aroostook	628		No figures available							
276	Vanceboro	Washington	627	83.00	21,244	25.44	8.44	33.88	19	293	3,457	870
277	Cornville	Somerset	626	102.00	32,550	37.28	14.72	52.00	2,256	1,427	2,516	592
278	Manchester	Kennebec	626	62.00	33,024	29.17	23.58	52.75	3,065	4,591	7,858	8,410
279	Medway	Penobscot	623	115.00	40,642	11.03	54.21	65.24	5,575	2,166	4,795	836
280	Lee	Penobscot	618	86.00	18,711	26.28	4.00	30.28	1,147	—	855	3,240
281	Garland	Penobscot	610	84.00	23,138	27.12	10.81	37.93	2,466	4,162	2,226	1,773
282	Owl's Head	Knox	609	50.00	20,591	14.71	19.10	33.81	318	416	54	3,900
283	Montville*	Waldo	605	92.00	16,792	19.55	8.21	27.76	4,250	3,150	3,533	7,219
284	Masardis	Aroostook	601	73.00	29,618	24.44	24.84	49.28	680	1,714	1,485	764
285	Veazie	Penobscot	597	50.00	36,452	14.17	46.89	61.06	1,001	292	741	1,731
286	Columbia Falls	Washington	596	102.00	19,953	26.75	6.73	33.48	297	—	410	5,386
287	Newburg*	Penobscot	591	70.00	14,373	21.53	2.79	24.32	92	2,686	1,962	605
288	Winn	Penobscot	585	124.00	19,819	16.57	17.31	33.88	5,944	157	274	682
289	South Bristol	Lincoln	582	68.00	51,693	38.19	50.63	88.82	594	1,290	8,450	6,498
290	Troy	Waldo	582	92.00	24,848	34.96	7.73	42.69	3,084	—	706	10,499
291	Parkman	Piscataquis	581	76.00	20,298	24.84	10.10	34.94	1,533	681	469	5,002
292	Dixmont	Penobscot	576	101.00	20,327	27.84	7.45	35.29	1,071	3,768	540	5,427
293	Pownal	Cumberland	575		No figures available							
294	Eddington	Penobscot	571	70.00	21,155	24.34	12.71	37.05	88	573	470	3,262

*1947 Figures Used.

295	Greenwood	Oxford	564	94.00	33,347	47.42	21.71	69.13	563	1,831	1,701	2,534
296	Frankfort	Waldo	562	80.00	19,882	27.24	8.14	35.38	837	4,156	2,002	1,410
297	Searsmont	Waldo	542	76.00	24,922	33.43	12.55	45.98	560	3,321	1,810	1,719
298	Sumner	Oxford	541	68.00	20,194	24.23	13.10	37.33	1,960	3,098	825	3,147
299	Chesterville	Franklin	538	78.00	25,557	27.60	19.90	47.50	1,610	330	1,250	862
300	South Thomaston	Oxford	538	58.00	16,748	18.93	12.20	31.13	369	1,154	2,422	6,911
301	Denmark	Knox	532	76.00	31,737	36.03	23.63	59.66	876	1,286	374	2,287
302	Palermo	Waldo	527	98.00	22,538	30.58	12.19	42.77	226	1,575	1,437	316
303	Slope*	Knox	524	62.00	19,272	25.73	11.05	36.78	247	620	219	3,257
304	Sebago	Cumberland	518	72.00	48,795	42.39	51.81	94.20	533	1,988	6,775	10,322
305	Winter Harbor	Hancock	518	60.00	29,814	27.85	29.81	57.66	731	304	2,327	6,326
306	Beals*	Washington	513	97.00	11,985	21.94	1.42	23.36	732	—	1,046	796
307	Lagrange	Penobscot	508	76.00	18,638	26.27	10.42	36.69	1,012	410	1,284	4,153
308	Raymond	Cumberland	506	56.00	49,963	33.97	64.77	98.74	1,020	198	803	806
309	Glenburn	Penobscot	500	92.00	18,717	21.75	15.68	37.43	1,582	5,164	371	1,562
Under 500												
310	Liberty	Waldo	499	80.00	19,575	27.85	11.38	39.23	320	1,967	2,918	2,598
311	Surry	Hancock	497		No figures available							
312	Freedom	Waldo	492	82.00	15,164	24.81	6.01	30.82	1,582	1,634	365	556
313	Otisfield	Cumberland	488	84.00	36,257	35.29	39.01	74.30	444	1,431	2,790	5,022
314	New Vineyard	Franklin	486	82.00	20,105	31.48	9.89	41.37	2,457	—	354	912
315	Northport*	Waldo	485	52.00	29,925	24.03	37.67	61.70	1,250	242	582	23,728
316	Cutler*	Washington	481	79.00	12,043	16.15	8.89	25.04	1,500	431	2,512	9,552
317	Jonesboro	Washington	479	94.00	14,430	20.97	9.16	30.13	52	—	683	1,166
318	Thorndike	Waldo	478	88.00	20,250	36.01	6.35	42.36	1,235	852	2,953	5,608
319	Newfield	York	475	30.00	9,152	10.23	9.04	19.27	1,349	95	13,081	8,851
320	Knox*	Waldo	471	83.00	14,289	24.89	5.45	30.34	4,863	3,497	3,250	9,758
321	Bowdoin*	Sagadahoc	467	86.00	21,840	32.55	14.22	46.77	5,404	—	513	9,175
322	Abbot	Piscataquis	466	106.00	18,917	25.65	14.94	40.59	1,557	321	2,465	1,153
323	Detroit	Somerset	466	54.00	11,652	14.93	10.07	25.00	8	419	101	5,957
324	Wayne	Kennebec	463	65.00	28,247	54.91	6.10	61.01	1,543	3,587	1,262	1,338
325	Plymouth	Penobscot	462	106.00	18,701	34.93	5.55	40.48	48	730	359	182
326	Winterville Pt.	Aroostook	462	93.00	5,871	9.15	3.56	12.71	721	1,478	2,160	6,517
327	Etna	Penobscot	460	85.00	11,535	18.61	6.47	25.08	82	487	126	3,377
328	North Haven	Knox	460	64.00	49,267	24.95	82.15	107.10	—	313	14,352	10,734
329	Dayton	York	454	44.00	12,810	17.75	10.47	28.22	—	398	2,181	2,007
330	Lamoine*	Hancock	454	70.00	15,989	20.00	15.22	35.22	233	1,079	1,155	3,757
331	Swan's Island*	Hancock	452	84.00	16,772	27.16	9.95	37.11	512	1,151	269	12
332	Moscow	Somerset	451	23.00	64,854	5.61	198.19	143.80	—	115	2,766	23,329
333	Springfield	Penobscot	442	122.00	14,909	21.96	11.77	33.73	864	2,322	6,059	1,211
334	Greenbush*	Penobscot	439	144.00	12,894	16.84	12.53	29.37	1,980	311	3,735	1,525
335	Fayette	Kennebec	438	83.00	22,095	42.28	8.17	50.45	3,192	201	1,892	11,438
336	Wales*	Androscoggin	434	56.00	16,214	29.55	7.81	37.36	1,247	453	423	791
337	Cyr Plantation	Aroostook	433	84.00	13,684	19.09	12.51	31.60	—	157	2,644	4,120

*1947 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
338	Reed Plantation*	Aroostook	433	114.00	11,347	7.78	18.43	26.21	39	633	3,103	7,750
339	Hartford	Oxford	430	68.00	20,110	29.14	17.63	46.77	2,268	5,653	186	15,026
340	Prospect*	Waldo	430	64.00	12,052	17.38	10.65	28.03	70	1,362	4,511	3,107
341	Starks	Somerset	426	107.00	24,754	39.17	18.94	58.11	120	—	2,192	6,592
342	Dennysville*	Washington	424	116.00	10,403	17.55	6.99	24.54	175	—	3,080	1,952
343	Merrill*	Aroostook	424	122.00	21,277	39.67	10.51	50.18	8,798	4,965	2,747	3,075
344	Wald	Franklin	422	56.00	23,962	23.68	33.10	56.78	293	—	427	12,427
345	Georgetown*	Sagadahoc	420	60.00	26,582	20.70	42.59	63.29	720	823	1,267	17,402
346	Rome	Kennebec	418	65.00	28,990	23.93	45.42	69.35	292	4,455	346	2,420
347	New Limerick	Aroostook	413	82.00	19,195	31.75	14.73	46.48	—	1,194	2,891	5,164
348	Edgecomb*	Lincoln	411	75.00	22,975	31.18	23.62	54.80	228	391	2,264	2,629
349	Smyrna*	Aroostook	409	97.00	20,007	22.68	26.24	48.92	—	845	2,762	4,049
350	Stetson	Penobscot	408	94.00	14,954	29.28	7.37	36.65	569	1,750	744	455
351	Southport	Lincoln	405	57.00	66,221	37.61	125.90	163.51	1,662	115	4,903	26,565
352	Trenton	Hancock	403	58.00	12,120	16.18	13.89	30.07	—	2,985	447	5,739
353	Columbia	Washington	399	86.00	13,004	19.10	13.49	32.59	1,910	1,231	1,274	3,905
354	Chapman	Aroostook	397	85.00	15,208	28.50	9.81	38.31	4,771	1,084	5,135	1,200
355	Acton	York	392	60.00	32,229	21.87	60.35	82.22	224	2,422	3,455	3,026
356	Verona	Hancock	391	88.00	10,490	15.29	11.54	26.83	379	967	125	1,544
357	Avon	Franklin	387	72.00	13,302	19.59	14.78	34.37	2,059	2,589	420	2,376
358	Kenduskeag	Penobscot	387	90.00	14,225	29.63	7.13	36.76	1,034	1,282	635	3,496
359	Lyman	York	385	47.00	15,689	15.40	25.35	40.75	2,540	2,936	6,258	10,820
360	Bremen	Lincoln	383	56.00	16,192	15.64	26.64	42.28	125	—	264	8,676
361	Mercer	Somerset	381	86.00	13,391	25.69	9.46	35.15	516	1,352	2,806	4,576
362	Swanville*	Waldo	373	67.00	12,137	19.78	12.76	32.54	420	1,062	550	4,158
363	Hudson*	Penobscot	372	104.00	14,330	27.86	10.66	38.52	171	1,553	1,086	642
364	Sebec	Piscataquis	372	76.00	20,144	29.08	25.07	54.15	742	—	1,761	391
365	Cushing*	Knox	362	120.00	24,995	34.82	34.23	69.05	—	276	4,695	3,783
366	Whiting*	Washington	358	48.00	8,741	14.61	9.81	24.42	—	—	1,213	2,436
367	Smithfield	Somerset	353	57.00	18,146	24.93	26.48	51.41	245	618	872	5,871
368	West Bath	Sagadahoc	353	52.00	23,771	35.96	31.38	67.34	985	2,509	517	3,570
369	Crystal	Aroostook	346	100.00	24,132	44.22	25.53	69.75	2,713	—	7,808	6,799
370	Roxbury	Oxford	346	80.00	15,088	13.30	30.31	43.61	619	1,152	2,540	882
371	Amity	Aroostook	345	122.00	10,683	15.86	15.11	30.97	71	856	2,216	4,054
372	Ludlow	Aroostook	343	107.00	12,723	29.04	8.05	37.09	4,039	2,631	2,541	8,011
373	Waldo	Waldo	340	74.00	12,899	28.00	9.94	37.94	554	873	1,645	1,100
374	Alna	Lincoln	339	88.00	17,824	28.87	23.71	52.58	207	1,166	321	1,308
375	Burlington	Penobscot	338	66.00	13,494	14.25	25.67	39.92	453	1,184	3,983	692
376	Prentiss	Penobscot	337	106.00	9,284	12.70	14.85	27.55	2,429	11	143	3,846

*1947 Figures Used.

377	Wade*	Aroostook	335	88.00	15,310	25.80	19.90	45.70	1,057	607	2,754	7,755
378	Cranberry Isle	Hancock	334		No	figures available						
379	Ripley	Somerset	331	98.00	15,940	38.05	10.11	48.16	211	1,642	15	5,072
380	Morrill	Waldo	328	60.00	11,281	29.30	5.09	34.39	558	542	1,085	11,113
381	Weston	Aroostook	328	110.00	10,163	17.97	13.01	30.98	898	—	365	1,234
382	Embden	Somerset	319	63.00	28,046	13.45	74.47	87.92	228	—	110	6,906
383	Atkinson	Piscataquis	312	88.00	17,951	39.41	18.13	57.54	871	2,803	1,729	4,300
384	Cambridge	Somerset	310	81.00	12,991	36.38	5.53	41.91	713	1,376	1,531	167
385	Industry*	Franklin	307	70.00	12,760	19.41	22.15	41.55	403	860	259	6,559
386	Carroll Plantation	Penobscot	304	100.00	8,413	12.53	15.14	27.67	103	1,636	2,988	741
387	Vienna	Kennebec	301	82.00	12,103	32.89	7.32	40.21	2,359	2,142	306	5,518
388	Jackson	Waldo	299	100.00	12,883	32.73	10.36	43.09	3,312	4,353	438	5,914
389	Dedham	Hancock	293	62.00	24,958	12.86	72.32	85.18	812	4,893	829	1,811
390	Alexander*	Washington	292	60.00	7,266	16.08	8.80	24.88	510	2,094	493	43
391	Charlotte*	Washington	292	74.00	9,120	20.42	10.81	31.23	1,913	1,288	2,240	424
392	Shapleigh	York	290	62.00	27,740	31.28	64.38	95.66	1,072	3,149	3,964	2,490
393	Cary Plantation	Aroostook	287	100.00	7,503	18.85	7.29	25.14	769	1,872	3,656	5
394	Alton	Penobscot	286	110.00	7,555	14.61	11.81	26.42	—	931	405	2,324
395	Carthage*	Franklin	281	76.00	14,494	19.22	32.36	51.58	547	1,197	1,789	1,829
396	Passadumkeag	Penobscot	277	116.00	10,237	24.95	12.01	36.96	1,042	—	2,002	1,675
397	Somerville Plt.*	Lincoln	266	112.00	7,335	17.10	10.48	27.58	564	927	824	1,302
398	Dyer Brook	Aroostook	265	118.00	14,139	32.06	21.29	53.35	4,847	406	400	10,399
399	Benedicta	Aroostook	264	80.00	8,479	25.92	6.20	32.12	399	707	167	3,218
400	Whitneyville	Washington	262	44.00	10,455	5.63	34.31	33.94	—	—	1,055	1,232
401	Wellington	Piscataquis	261	105.00	11,897	23.56	22.02	45.58	3,151	360	1,225	165
402	Chester*	Penobscot	258	94.00	6,940	9.88	17.02	26.90	2,602	131	1,363	746
403	Temple	Franklin	252	76.00	13,080	32.33	18.57	51.90	2,075	3,601	912	1,09
404	Macwahoc Plt.	Aroostook	242	78.00	5,448	7.18	15.33	22.51	—	223	1,939	281
405	Stoneham	Oxford	238	57.00	9,987	22.66	19.30	41.95	35	126	181	585
406	Shirley	Piscataquis	236	70.00	9,346	10.97	28.63	39.60	—	203	1,531	3,256
407	Haynesville	Aroostook	235	100.00	7,248	11.38	19.46	30.84	7	825	1,079	2,041
408	Sweden	Oxford	225	76.00	15,073	14.74	52.25	65.99	377	1,110	3,517	684
409	Bancroft	Aroostook	216	73.50	7,663	12.95	22.53	35.48	419	—	1,995	676
410	Grand Lake Stream Plt.	Washington	216	80.00	14,047	23.28	41.75	65.03	455	—	308	1,984
411	Moose River Plt.	Somerset	216	62.20	11,050	19.93	32.23	51.16	—	1,554	2,890	6,949
412	Madrid	Franklin	214	90.00	9,497	13.45	30.93	44.33	144	1,639	895	5,353
413	Belmont	Waldo	213	74.00	9,120	31.13	11.69	42.82	1,393	51	2,551	5,538
414	Mount Chase Plt.	Penobscot	198	82.00	8,391	17.76	24.62	42.33	128	648	1,458	4,345
415	Eastbrook	Hancock	188	68.00	7,433	16.01	23.53	39.54	293	550	1,165	1,259
416	Sorrento*	Hancock	188	53.50	17,214	77.41	14.15	91.56	1,257	342	175	1,765
417	Willimantic	Piscataquis	188	94.00	13,710	24.65	48.28	72.93	138	699	2,446	2,101
418	Brighton Plt.	Somerset	183	86.00	7,925	10.65	32.66	43.31	155	227	5	1,701
419	Cooper*	Washington	178	81.10	5,866	20.27	12.69	32.96	22	726	1,138	3,290
420	Hanover	Oxford	178	54.00	6,962	25.15	13.96	39.11	—	714	1,747	556
421	Oxbow Plt.*	Aroostook	178	60.00	5,946	17.70	15.70	33.40	—	328	2,886	2,149
422	Upton	Oxford	174	82.00	11,458	12.77	53.03	65.85	—	335	5,451	—

*1947 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1948 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1948		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
423	Marshfield*	Washington	173	66.00	4,721	14.76	12.53	27.29	—	79	86	29
424	Clifton	Penobscot	168	80.00	6,645	14.24	25.31	39.55	211	234	82	2,081
425	Arrowsic*	Sagadahoc	167	46.00	4,654	19.79	8.14	27.93	408	328	143	1,047
426	Newry	Oxford	167	54.00	13,532	17.18	63.85	81.03	509	1,532	484	2,318
427	Lowell	Penobscot	161	90.00	7,302	11.56	33.79	45.35	19	69	4,087	2,033
428	Gilead	Oxford	160	52.00	10,422	19.22	45.92	65.14	845	172	2,325	2,450
429	Waltham*	Hancock	157	77.50	6,648	23.58	18.76	42.34	5	55	364	752
430	Wesley	Washington	157	No	figures available	—	—	—	—	—	—	—
431	Stow	Oxford	153	47.00	6,186	14.60	25.83	40.43	4	165	332	1,900
432	Waite*	Washington	152	58.00	4,604	5.14	25.15	30.29	—	135	1,487	1,179
433	Hersey*	Aroostook	150	77.00	6,263	13.72	28.03	41.75	146	832	1,927	913
434	Orient	Aroostook	147	106.00	11,022	20.24	54.74	74.98	2,288	14	621	2,055
435	Amherst*	Hancock	146	106.00	7,201	24.27	25.05	49.32	58	306	114	2,332
436	Flagstaff Plt.	Somerset	143	78.00	10,980	10.90	65.88	76.78	35	—	1,485	6,871
437	Crawford*	Washington	136	66.00	5,268	15.92	22.81	38.73	—	536	573	240
438	Otis	Hancock	134	No	figures available	—	—	—	—	—	—	—
439	Caratunk Plt.	Somerset	133	46.00	9,542	13.99	57.75	71.74	—	—	931	5,900
440	Woodville	Penobscot	133	58.00	13,668	6.99	95.78	102.77	38	685	1,183	8,496
441	Mariaville*	Hancock	132	74.00	7,705	24.11	34.26	58.37	38	717	1,122	489
442	Moro Plt.	Aroostook	130	65.00	5,439	14.10	27.74	41.84	81	242	2,612	865
443	Byron	Oxford	125	67.00	9,525	5.87	70.33	76.20	99	168	394	13
444	Dallas Plt.	Franklin	123	64.00	12,116	37.92	60.58	98.50	161	—	1,605	865
445	The Forks Plt.	Somerset	123	27.00	4,339	3.60	31.68	35.28	—	54	452	1,540
446	Roque Bluffs*	Washington	120	100.00	4,827	19.19	21.04	40.23	—	39	81	1,617
447	Long Island Plt.*	Hancock	119	61.00	2,421	15.38	4.96	20.34	—	11	452	726
448	Blanchard	Piscataquis	118	74.00	7,892	15.72	51.16	66.88	211	—	587	785
449	West Forks Plt.	Somerset	117	46.00	8,844	18.07	57.52	75.59	—	96	1,927	1,816
450	Monhegan Plt.	Lincoln	115	46.50	7,891	34.45	34.17	68.62	4	121	2,708	2,919
451	Matiniscoe Isle Plt.*	Knox	112	40.00	1,938	14.42	2.88	17.30	—	—	852	1,166
452	Westport	Lincoln	111	60.00	10,501	46.83	47.77	94.60	2,122	677	1,893	1,980
453	Greenfield	Penobscot	110	95.00	7,211	13.83	51.72	65.55	—	459	821	400
454	No. 21 Plt.	Washington	110	46.00	3,657	4.02	29.23	33.25	—	—	4	1,066
455	Hammond Plt.	Aroostook	108	57.00	5,343	5.74	43.73	49.47	—	255	956	2,092
456	Westmanland Plt.*	Aroostook	105	40.00	5,117	16.81	31.92	48.73	—	—	2,233	709
457	Meddybemps*	Washington	101	110.00	4,568	41.39	3.84	45.23	114	1,064	280	75
458	Elliottsville Plt.	Piscataquis	100	49.00	8,844	10.08	78.36	88.44	—	91	860	304
459	No. 14 Plt.*	Washington	99	50.50	4,394	5.75	38.63	44.38	76	—	75	507
460	Garfield Plt.	Aroostook	97	74.00	3,671	12.98	24.87	37.85	6,996	322	1,684	19,964
461	Isle-au-Haut*	Knox	97	48.00	5,608	16.19	41.62	57.81	—	—	1,165	215

*1947 Figures Used.

462	Drew PIt.*	Penobscot	93	64.00	4,617	16.89	43.86	59.75	173	79	2,003	664
463	Pleasant Ridge PIt.	Somerset	92	21.00	62,831	6.83	676.12	682.95	—	15	2,642	2,043
464	Lincoln PIt.	Oxford	89	36.00	21,808	8.82	236.21	245.03	—	—	6,194	3,845
465	Webster PIt.	Penobscot	89	65.00	4,197	10.38	36.78	47.16	—	241	792	1,683
466	Sandy River PIt.	Franklin	88	32.00	6,320	8.69	63.13	71.82	—	197	510	162
467	Centerville	Washington	86	90.70	8,705	7.59	93.63	101.22	—	996	935	2,773
468	Magalloway PIt.	Oxford	84	34.20	11,799	6.18	134.28	140.46	—	184	6,605	4,264
469	Aurora	Hancock	81		No figures available							
470	Seboeis PIt.*	Penobscot	80	21.00	2,990	2.92	34.46	37.38	—	513	6,409	375
471	Codyville PIt.*	Washington	79	72.00	4,394	4.56	51.06	55.62	—	153	55	2,193
472	E. PIt.*	Aroostook	79	56.00	2,544	5.86	26.34	32.20	—	66	1,220	619
473	Dead River PIt.	Somerset	76	45.00	6,047	6.68	72.89	79.57	—	—	2,012	300
474	No. 33 PIt.*	Hancock	76	55.00	3,318	7.51	36.15	43.66	3	117	226	607
475	Glenwood PIt.	Aroostook	75	77.50	3,890	4.15	47.72	51.87	32	268	1,564	2,175
476	Barnard PIt.	Piscataquis	74	43.00	3,911	3.22	49.63	52.85	—	—	1,446	1,107
477	Lakeville PIt.	Penobscot	71	42.00	5,627	9.83	69.42	79.25	—	56	84	1,505
478	Lakeview PIt.*	Piscataquis	70	24.00	3,385	.44	47.92	48.36	—	—	1,455	408
479	Maxfield	Penobscot	67	77.00	2,574	11.14	27.28	38.42	29	—	461	1,658
480	Kingsbury PIt.	Piscataquis	63	63.00	6,671	6.99	98.90	105.89	177	340	2,128	77
481	Rangeley PIt.	Franklin	63	42.00	9,897	16.81	140.29	157.10	—	312	1,520	229
482	Northfield*	Washington	57	40.20	4,333	8.97	67.05	76.02	—	—	153	1,279
483	Deblois*	Washington	55	62.00	3,040	7.90	47.37	55.27	—	35	114	473
484	Grand Falls PIt.	Penobscot	55	80.00	4,460	8.51	72.58	81.09	—	389	721	709
485	Coplin PIt.	Franklin	54	46.00	3,585	9.56	56.83	66.39	—	1,486	2,835	1,582
486	Highland PIt.	Somerset	53	57.00	2,818	3.40	49.77	53.17	11	—	635	94
487	Talmadge*	Washington	50	45.00	2,933	6.95	51.71	58.66	—	13	662	357
488	Bowerbank	Piscataquis	49	28.00	4,362	6.14	82.88	89.02	142	—	466	1,002
489	Dennistown PIt.	Somerset	48	26.00	4,624	3.56	92.77	96.33	—	51	1,947	2,610
490	Osborn PIt.*	Hancock	40	41.00	2,509	8.34	54.39	62.73	—	16	482	768
491	Nashville PIt.	Aroostook	36	34.00	2,488	5.94	63.17	69.11	—	—	5,960	354
492	Edinburg	Penobscot	34	85.00	4,345	15.21	112.58	127.79	516	116	233	722
493	Beddington*	Washington	31	80.00	3,346	7.77	100.17	107.94	—	14	269	436

*1947 Figures Used.

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