

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS
1948-50

(In three volumes)

VOLUME I

STATE OF MAINE

Thirty-First Report

OF THE

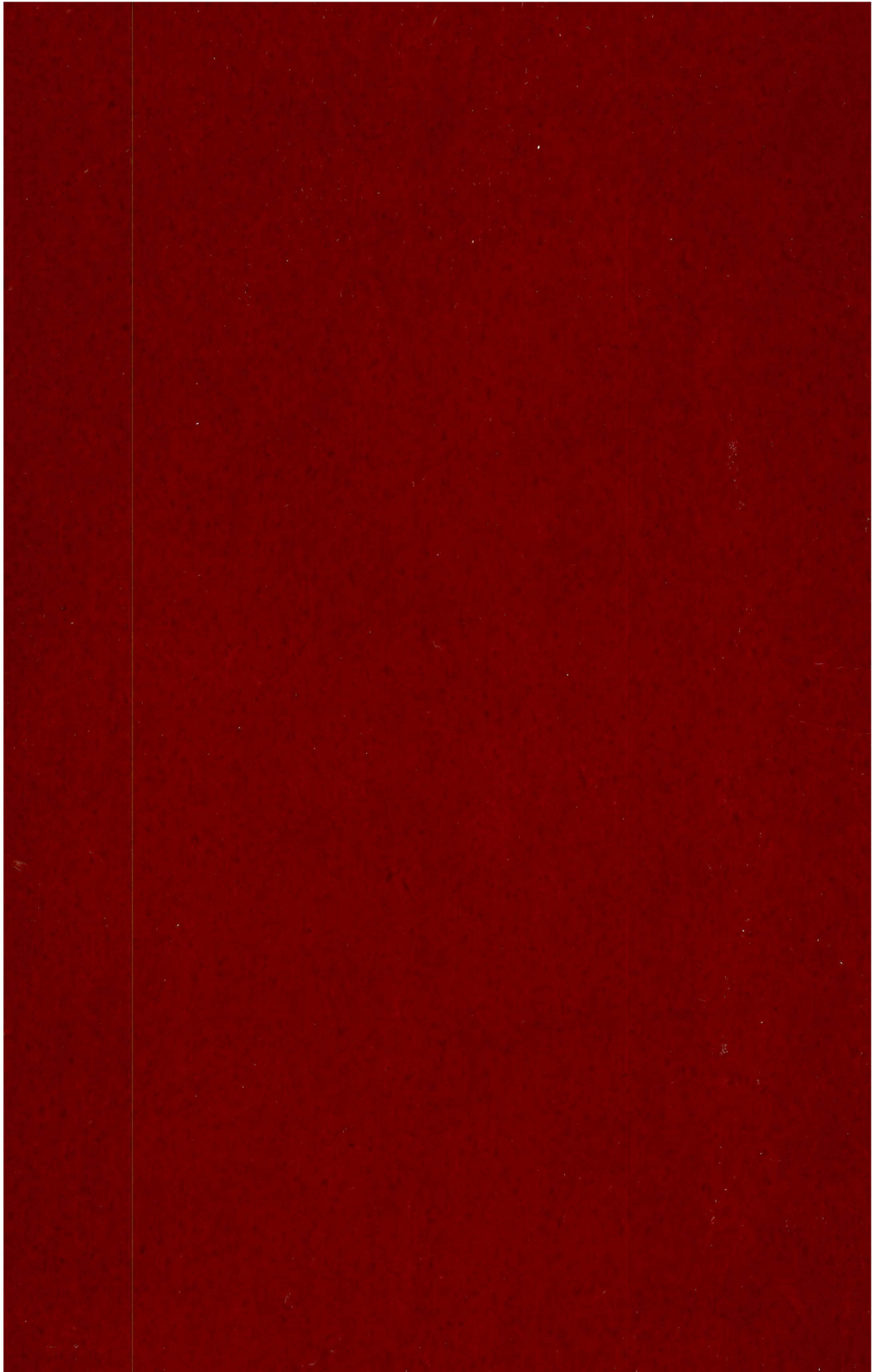
State Auditor



FOR PERIOD

JULY 1, 1949 TO JUNE 30, 1950

Fred M. Berry
State Auditor



STATE OF MAINE

Thirty-First Report

OF THE

State Auditor



FOR PERIOD

JULY 1, 1949 TO JUNE 30, 1950

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 -

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In Memoriam

Chester A. Douglas

Deputy State Auditor
State of Maine

Died November 17, 1950

Twenty-six Years Public Service with
The State of Maine

* * *

FRED M. BERRY

STATE AUDITOR

JOHN F. HILL, JR.

DEPUTY STATE AUDITOR



MORRIS W. BRAGDON

DEPARTMENTAL AUDITOR

JOHN T. SINGER

MUNICIPAL AUDITOR

STATE OF MAINE

State Department of Audit

Augusta

December 17, 1950

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 the annual report of the State Auditor for the fiscal year ended June 30, 1950.

Considerable progress has been made during the past year in matters involving the financial administration of various State departments, particularly the State Highway Department and Bureau of Purchases. Studies were made of these two departments by independent analysts with recommendations pertinent to financial administration. Already, favorable results are noticeable. Further details of these studies will be found in the text of this report.

Again, recommendations are offered which appear worthy of your consideration as well as that of the administrative officials concerned. In informal consultations with the Governor he has indicated that currently, several of the following suggestions are being given administrative attention. It is hoped that progress will be as great in these matters as it has been in others during the present administration. In this report a review of previous years' recommendations is incorporated which may be of interest to you and members of the Legislature.

Recommendations:

A study of allocations of pension fund costs should be made by the Commissioner of Finance relative to charging all special revenue accounts for their proportionate share of pension fund costs. It is believed that special revenue funds, such as, Inland

Fisheries and Game Department, Maine Forestry District, and certain accounts in the Department of Agriculture and Bureau of Health, should make contributions to the pension fund. If such contributions were made from these special funds, savings would result in the demands on the general fund of over one hundred thousand dollars annually.

Audit analysis reveals that advances totaling approximately \$258,000 have been made from the general fund of the State to pay for preliminary expenses incurred by the Maine State Office Building Authority. Inasmuch as the only available funds with which these costs could be financed are reflected in the State's unappropriated surplus account, a charge should be made to this account to show the true status of the unappropriated surplus which is not earmarked for other purposes. When monies are available to the Maine State Office Building Authority through bond issues or otherwise, then the amounts advanced from the general fund may be restored to the unappropriated surplus account.

The Commissioner of Finance should examine, closely, the present contract between the State of Maine and the Maine Central Railroad Company in regard to the cost and payment of the Kennebec Carlton Bridge. Audit analysis has revealed errors approximating \$57,000 in the Railroad's favor. These inaccuracies were occasioned by incorrect application of credits by the State to the "Sinking Fund Account to Retire Kennebec Bridge Bonds." They occurred over a period of years and should be corrected.

Furthermore, a study should be made of the law relating to the present contract with the Railroad which requires an adjustment to the credit of the Railroad when State of Maine Kennebec Bridge bonds are refinanced at lower rates of interest. A review of this matter may be in the State's financial interest.

A study should be made of the valuations placed on State properties for insurance purposes. It is believed that present valuations on buildings are, in many instances, in excess of current building values. This has been determined by applying a formula showing values as established by a building value chart. Possibly such a study by independent appraisers would result in savings of premium costs to the State.

Consideration should be given to the advisability of adopting blanket insurance coverage of the comprehensive type for such items as fire, theft, glass breakage, etc., on all State owned motor vehicles, also, for any other types of insurance which blanket coverage would be of benefit. This may be accomplished best by delegating to one official, logically the Commissioner of Insurance, the responsibility to coordinate the entire insurance policies of the State. At present, department heads request many types of insurance without uniform policies to follow.

The legislature should consider the feasibility of microfilming State records in lieu of the current practice to retain all required documents in original form. An enormous reduction in filing space would result if a law were passed to permit this treatment of State records. It was stated by Governor Payne at a budget hearing that a mile and a half of filing cabinets are now in use for the storage of Maine State papers, and he has advocated a program of microfilming of State records to reduce the amount of space taken up by papers not in current use. It was estimated that about 4,000 files containing 16,000 drawers of old records are rarely, if ever, used.

County and town officers should consider the advisability of adopting a blanket bond policy for all public employees. The need for bonding public officials and employees should be self-evident, for it is quite impossible to select with certainty, those public servants who might cause losses through dishonesty or neglect of their duties. It is believed that the small cost involved would meet with public approval.

Present laws in regard to depositing town and county funds should be strengthened in certain instances to require deposits of money at more frequent intervals. This relates to county and town officers who are not presently required by law to make frequent deposits. Town and county officers, also, should be required to make deposits of public funds in bank accounts in the name of the office when deposits are not made directly to the treasurer of the town or county.

The State Liquor Commission should consider the advantages of purchasing liquor on an f.o.b. delivered basis. Since 1942, most of the purchasing and pricing has been on an f.o.b. shipping point basis. Price quotations by vendors on an f.o.b. warehouse price or delivered basis would simplify and lessen the work and expense of processing claims, establishing retail prices, etc.

A policy should be established in regard to billing of accounts receivable. State departments which are charged with handling accounts receivable should be required to render monthly statements as a follow-up to the original billings. The State Treasurer should consider adopting the same policy after ninety-day receivable accounts have been certified to him for collection by State departments, institutions, etc. This policy would conform to accepted business practice and assist in the collections of outstanding accounts. The matter should have the attention of the Commissioner of Finance and the State Treasurer.

The State Controller should consider the advisability of establishing a "System Division" within his department to install and review accounting systems of all State agencies. Surveys recently completed by independent analysts pointed out the need for this work in two major State departments. It is be-

lieved that studies by the Controller of other departments would produce favorable results. Also, the Controller should prepare a manual of standard accounting procedures for the guidance of State departments and agencies, and keep it current.

The Director of Personnel should study the procedures necessary to maintain a perpetual roster of all State employees. The provisions of Chapter 59, Section 17, Revised Statutes of 1944, require,

“The director shall maintain a perpetual roster of all officers and employees in the classified and unclassified services, showing for each person such data as the board deems pertinent.”

The department does not maintain this information in complete form. It is believed it would be beneficial to do so.

The Department of Personnel should consider preparing and publishing, periodically, a revised up-to-date booklet setting forth all rules and regulations adopted by the Board for the guidance of all State departments and agencies. The last report of this type was prepared in July, 1945.

All commissions and boards should give particular attention to keeping minutes of their meetings so that every action involving financial administration will be a matter of public record.

All municipalities would benefit by the installation of property records and insurance registers. These records would provide pertinent information which would be of great value to the municipality. They are now a part of the State's uniform system of municipal accounting.

The Commissioner of Finance should make a study to determine the advisability of consolidating in one central agency, the fiscal operations pertaining to issuing licenses and permits. This would be advantageous especially for the smaller agencies and, in all probability, would result in a substantial increase of efficiency and economy.

The biennial budget report prepared by the State Budget Officer should be printed or typed in complete form similar to the practice followed in past years. This would provide valuable information as relates to the disposition of revenue and appropriations as enacted by the legislature. It would provide, also, a public record of the budget estimates as submitted by department heads, the Governor, and the legislature.

A manually posted general ledger should replace the present machine posted general ledger, which is kept in the Bureau of Accounts and Control. This change would eliminate many mechanical errors which occur under the machine accounting set

up. At present, certain detail ledgers which are posted manually contain numerous transactions, while the general ledger, in summary form only, is posted by machine. It is believed the opposite procedure would be more practical and consistent with good bookkeeping practices.

The filing system in the office of the State Controller should be studied to determine the advisability of discontinuing the present system of filing paid bills alphabetically. A system of numerical filing by date of payments would appear to be more efficient. Such a system would permit full accounting for all vouchers filed in the office of the State Controller. It would provide, also, an added safeguard if numbering of the vouchers were assigned by the department processing them. Alphabetical arrangement for filing would not be entirely eliminated under this method inasmuch as the third copy of the voucher jacket is filed alphabetically.

Travelling expenses of State officials and employees which were paid from the general fund of the State for the fiscal year ended June 30, 1950, amounted to \$471,812.75. Present regulations pertaining to travel costs permit actual reimbursement for out-of-pocket expense. Considerable detail is involved to administer properly this phase of the State's business. Therefore, it is believed consideration should be given to the so-called "per diem" plan which establishes a fixed sum for daily expenses. This is exclusive of transportation costs. The Federal Government operates under such a plan and it would appear a practical method to follow. Under the plan, uniformity of expense exists, also, considerable detailed checking and vouchering is eliminated. The cost of processing this detail work is expensive.

Previous Years' Recommendations Reviewed:

It was recommended in last year's audit report that the feasibility be explored of having surveys made by competent administrative analysts of policies, procedures, and utilization of personnel of the major State departments and agencies. During the past year, surveys have been made by these analysts of the administrative and financial policies of the State Highway Commission and Bureau of Purchases. Excellent recommendations were forthcoming. The Governor's progressiveness in authorizing these studies will produce savings to the taxpayer. It is believed that further studies of other large State departments would provide similar benefits.

A recommendation was offered that an independent actuary should be employed to review the financial structure of the Maine State Retirement System. It is understood that a similar recommendation has been advanced by the actuary of the Maine State Retirement System himself. It appears only logical that an ac-

tivity of this magnitude with its responsibility to governmental employees should be reviewed periodically by an independent actuary. This recommendation appears deserving of consideration at the appropriate time.

Another of the 1949 recommendations pertained to the cost-of-living pay roll plan for State employees. Independent studies have been made by the Public Administration Service of Chicago of the over-all personnel problems. It is believed their recommendations, if adopted, will provide a sound basis for regulating wage scales of State employees, particularly during inflation and depression periods. The proposed plan has merit by being adjustable both upward and downward without disturbing relationship between classes, and also, because it is based on prevailing economic conditions.

The suggestion, also, was made that manuals should be prepared by those State departments which have authority to regulate policies of other State departments. A definite loss of efficiency exists due to lack of these procedural manuals, for they should define and describe the responsibilities, duties, and methods relating to governmental operations.

It was further recommended that a salvage division within the Bureau of Purchases should be established so that fullest benefits would result from repair, sale, transfer or other disposition of State properties. Governor Payne informed all departments and institutions, under date of August 16, 1950, that a Surplus Property Committee was being named to study the various phases of salvage work. The activities of this committee should result in considerable savings to the State.

Audit reports in past years have pointed out that accounting systems of State institutions and departments needed strengthening. In this fiscal year, new farm accounting systems have been installed in State institutions and they have provided a much stronger accounting control. The opportunity still remains, however, for further accomplishments. The present cash and inventory systems of various State departments and institutions appear to warrant continued study by the State Controller.

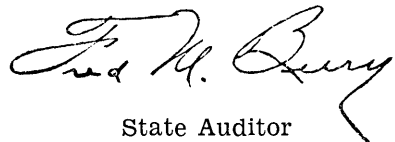
Attention was called to the merchandising practices of the State Liquor Commission in reports of previous years. Warehouse inventories maintained during the fiscal year indicate that a clear-cut policy for establishing warehouse and store stocks should be formulated. It is recommended that the State Liquor Commission review its policies regarding the stocking of liquor. It is believed that this may be effected best by the decentralization of the liquor store requisitioning system so that store managers, under an established formula, will have the opportunity to order the stock for their stores. A strong internal control would result if this policy were adopted.

Again, attention is directed to the recommendations made in previous years' reports that municipal and trial justice courts should consider the use of prenumbered warrants and duplicate receipt books. Such a system will provide a strong control in the handling of cash and, also, a complete record of all fiscal transactions.

It is hoped that this report will prove of value to you, the legislature, and 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 work 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 principles of governmental accounting, applied on a basis consistent with that of the preceding year, 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 each State department, institution, and agency that is audited by this department. They will present in more detail the results of our findings. Copies 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 is positioned above the printed name "State Auditor".

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, 1950.

For the first time in the financial history of the State of Maine, the gross cash receipts of the State Government for the fiscal year exceeded the one hundred million dollar mark. Cash disbursements for the same period were slightly under this figure.

The State's bonded debt was reduced during the year by \$1,704,000.00, making the outstanding balance at June 30, 1950 of \$8,517,500.00, the lowest at any time since 1920.

Both the highway and general funds showed excess of available funds over expenditures for the current fiscal year. These gains reflect careful budgetary management and were made possible to a considerable extent by appropriations from surplus of their respective funds. The appropriations by legislature from the general fund surplus, amounted to \$2,942,176.19, while appropriations from surplus of the highway fund authorized by the State Highway Commission with approval of the Governor and Council, totaled \$670,166.02.

UNAPPROPRIATED SURPLUS ACCOUNT

The unappropriated surplus of the general fund at June 30, 1950, after audit adjustment, was \$2,253,433.96, a decrease of \$4,629,882.44 from the \$6,883,316.40 at the close of the previous fiscal year. Major factors contributing to this decrease were:

The segregation of \$2,000,000.00 to provide necessary working capital for general fund operations.

Appropriations made at the regular session of legislature totaling \$1,868,776.19 for unusual or nonrecurring items not included in regular departmental operations.

Appropriations made at the special session of legislature totaling \$1,073,400.00, principally to supplement original departmental operating appropriations.

It should be noted further that additional appropriations from the unappropriated surplus totaling \$2,313,050.00 have been made to become effective in the 1950-51 year.

The unappropriated surplus of the highway fund was \$1,704,814.74 or an increase of \$451,210.83 over the \$1,253,603.91 of the previous year. Excess of available funds over expenditures after allowance for allocations made by the Highway Commission resulted in an increase to surplus of \$323,038.89. In addition \$100,000.00 of a previous temporary advance for working capital to the Highway Garage was returned. While the unappropriated surplus increased \$451,210.83, the carrying balances of the several highway fund operating accounts were at the same time decreased by a net amount of \$470,270.62.

The balance of the unappropriated surplus accounts of these funds as shown by the State Controller's report at June 30, 1950, and as adjusted by audit, is reconciled as follows:

	<u>General Fund</u>	<u>Highway Fund</u>
Balance, June 30, 1950 (Controller's Report).....	\$2,495,569.37	\$1,737,296.87
Audit Additions:		
Reserve for Taxes Receivable—Eliminated.....	14,941.50	—
Carrying Balances—Should Have Lapsed.....	683.94	—
Accounts Receivable—Not Set Up.....	891.34	—
	<u>2,512,086.15</u>	<u>1,737,296.87</u>
Audit Deductions:		
Transfer to Appropriated Surplus.....	258,013.90	—
Liabilities—Not Set Up.....	638.29	32,482.13
Balance, June 30, 1950 (Adjusted).....	<u>\$2,253,433.96</u>	<u>\$1,704,814.74</u>

POST AUDIT ADJUSTMENTS—GENERAL FUND

Reserves for taxes receivable in the amount of \$14,941.50 have been eliminated. Information provided by the Bureau of Taxation indicates that nonpayments of taxes receivable will be of no material significance.

Carrying balance of the Maine State Apprenticeship Council has been reduced by \$286.31. There is no statutory provision for the carrying of State funds in this account.

Carrying balance of the Maine State Library has been reduced by \$397.63. Amount carried forward for encumbrances exceeded the amount required by this figure.

Accounts receivable have been increased \$891.34. Records of the Maine State Library reveal that this amount was due the State from sale of law books.

Advances to the Maine State Office Building Authority totaling \$258,-013.90 have been segregated from the unappropriated surplus and shown as appropriated surplus. Since these advances will not be repaid until

such time as the Authority has funds available, they should not be reflected in the unappropriated surplus which is available to finance State activities by legislative act.

Amounts due other funds have been increased by \$1,717.48. Billings to departments by the Highway and Departmental Garages were included in their assets, but the corresponding liability was not shown in the general fund. Of this amount \$638.29 applied to accounts which lapsed to surplus at the year end, while \$1,079.19 affected carrying balance accounts.

POST AUDIT ADJUSTMENTS—HIGHWAY FUND

Amounts due other funds have been increased by \$48,409.98. Billings to highway operating divisions by the Highway and Departmental Garages were included in their assets, but the corresponding liability of the operating divisions was not shown in the highway fund. Of this amount \$32,482.13 applied to accounts which lapsed to surplus at the year end, while \$15,927.85 affected carrying balance accounts.

Other adjustments to the highway fund, not reflected in the unappropriated surplus account are:

Capitalized expenditures of \$1,235,000.00 have been set up to identify the State's outlay for the new Augusta Toll Bridge. By statute, these expenditures are to be reimbursed from the toll revenue received.

Accounts receivable have been reduced by \$15,837.20. Verification reveals that reported federal receivables were overstated by this amount.

STATE CONTINGENT ACCOUNT

The State contingent account of \$450,000.00 is reserved by law from the general fund surplus. The Governor, with the advice and consent of the council, may make allocations from this account:

To meet any expense necessarily incurred under any requirement of law.

For the maintenance of government within the scope existing at the time of the previous session of legislature or contemplated by laws enacted thereat.

To pay bills arising out of some emergency requiring an expenditure of money not provided by the legislature.

During the fiscal year, allocations from the contingent account totaled \$103,223.25, detail of which is shown in statement incorporated in this report.

BONDS—UNMATURED

The State's bonded debt was reduced during the year by \$1,704,000.00, making the outstanding balance at June 30, 1950 of \$8,517,500.00, the lowest at any time since 1920.

Summarized by purpose of issue and date of maturity these outstanding bonds were:

	Maturity	Amount
Agriculture (Bangs Disease).....	1951	\$45,000.00
General Highways and Bridges.....	1959	6,622,500.00
Waldo-Hancock Bridge.....	1960	450,000.00
Kennebec Carlton Bridge.....	1973	1,400,000.00
Total.....		<u>\$8,517,500.00</u>

The agricultural bonds are retired by appropriations from the general fund. The general highway bonds, of which there are eighteen different issues outstanding, are retired by appropriation from the highway fund. The Waldo-Hancock Bridge bonds are retired from toll revenue. Payments are being made by the Maine Central Railroad Company for the purpose of retiring the Kennebec Bridge bonds.

The Deer Isle-Sedgwick Bridge District has outstanding bonds amounting to \$378,000.00 which constitute a contingent liability of the State. Interest and retirement are currently paid from toll revenues; however, the State is obligated by statute to provide such funds as may be necessary to meet the bonded debt should toll revenues be inadequate.

DEPARTMENT OF STATE TREASURER

For the first time in the financial history of the State of Maine, the gross cash receipts of the State Government for the fiscal year exceeded the one hundred million dollar mark. Cash disbursements for the same period were slightly under this figure. Included in these gross receipts and disbursements are monies handled by the Maine Employment Security Commission and the State Liquor Commission.

The following tabulation covering the last five fiscal years indicates a continuous rising trend in the volume of cash transactions handled by the State Treasurer's office:

Fiscal Year	Receipts	Disbursements
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
1950	100,193,266.59	99,060,738.57

The aggregate cash balance of the State at June 30, 1950, was \$10,547,609.21, consisting of demand deposits, savings or time deposits, and cash advances to various State agencies for purposes of petty cash and change funds which is summarized as follows:

Demand Deposits	\$9,816,640.89
Savings or Time Deposits	706,893.32
Petty Cash and Change Funds	24,075.00
Total	<u>\$10,547,609.21</u>

The balances on demand deposit in sixty-three banks and on savings or time deposit in thirty-seven banks were reconciled and verified by the Department of Audit at June 30, 1950, from confirmations received directly from the several depository banks.

The State Treasurer's office also held U. S. Treasury Certificates of Indebtedness totaling \$4,748,000.00 at par value. These securities earn interest at rates of either one and one-eighth per cent or one and one-fourth per cent with maturities of one year or less and represent temporary investment of surplus monies not currently needed to finance Treasury operations. Allocation of these investments to the several funds at June 30, 1950, is summarized as follows:

General Fund	\$2,348,000.00
Highway Fund	2,000,000.00
War Bond Fund	400,000.00
Total	<u>\$4,748,000.00</u>

Securities in the custody of the State Treasurer for the account of all funds at June 30, 1950, were verified by the Department of Audit by physical count and inspection. The net book value of such investments amounted to \$19,033,772.42. Included in this amount were securities of an aggregate par value of \$856,500.00, representing investments held by the State Treasurer for various private trust accounts and guaranty deposits. The income received on these investments is remitted directly to the owners.

For the fiscal year ended June 30, 1950, the State received aggregate net income of \$382,229.13 on its own portfolio of investments which totaled \$18,177,272.42 book value at the close of the year. A substantial increase of approximately \$78,300.00, in net income received during the year is reflected when compared with the previous year's net income of \$303,958.22. Major factors contributing to this increase were an increase of \$49,400.00 in income received on investments of the Maine State Retire-

ment System, due to an increase of about \$2,100,000.00 in the fund, and an increase of \$26,100.00 in income received on temporary short term investments.

The handling and accounting control of ninety-day accounts receivable was the subject of comment in previous reports. However, no material change in accounting procedures with respect to these accounts has occurred. It is recommended again that consideration be given to the establishment of proper account controls by both the Treasurer and State Controller so that complete and up-to-date information regarding these receivables will be available.

STATE TRUST FUNDS

The total principal of all State Trust Funds at June 30, 1950, as reflected on the books of the State, was \$15,105,033.33. Compared with the fiscal year ended June 30, 1949, an increase of \$2,125,054.31 is noted. The major portion of this increase or \$2,101,005.24, occurred in the Maine State Retirement System Fund.

In accordance with recommendations made in the Twenty-Ninth Report of the State Auditor, the Ninety-Fourth Legislature provided for the restoration of assets of certain State Trust Funds on which losses had been sustained due to bank closings in early 1930. To accomplish this result, the legislature by enactment of Chapter 31, Public Laws of 1949, and Chapter 46, Resolves of 1949, authorized appropriations of \$44,681.04 from the general fund unappropriated surplus for this purpose, and also authorized the application of available capital gains for the same purpose. The following tabulation summarizes the amounts of principal restored, also, amounts written off by legislative authority:

	Restored From		Funds Written Off
	Unappropriated Surplus	Capital Gains	
Augusta State Hospital—Robie Fund.....	\$ —	\$ —	\$2,000.00
Augusta State Hospital—Col. Black Fund.....	2,000.00	—	—
Bangor State Hospital—Robie Fund.....	—	—	2,000.00
Maine School for Deaf—Swett Fund.....	5.73	—	—
Maine School for Deaf—Barton Fund.....	1.42	—	—
State Military & Naval Children's Home—Administration Fund.....	903.76	—	—
Passamaquoddy Indian Fund.....	—	1,546.84	—
Penobscot Indian Fund.....	24,434.12	891.51	—
Pownal State School—Green Fund.....	1,404.00	—	—
State School for Girls—Godfrey Fund.....	208.96	—	—
University of Maine—Land Grant Fund.....	15,723.05	2,124.79	—
University of Maine—Coburn Fund.....	—	2,000.00	—
Total.....	\$44,681.04	\$6,563.14	\$4,000.00

For the fiscal year, the legislature appropriated the sum of \$40,204.00 to supplement the earnings of certain Trust Funds in order to meet legal interest requirements as stipulated by law. Of this appropriation, the

sum of \$34,248.21 was allocated to various funds and the balance of \$5,955.79 was lapsed to general fund surplus. The allocations by funds were as follows:

Lands Reserved for Public Uses Fund.....	\$29,064.06
Augusta State Hospital Funds.....	672.47
Foxcroft Academy Fund.....	40.00
Hebron Academy Fund.....	40.00
Houlton Academy Fund.....	80.00
Madawaska Territory School Fund.....	200.00
Madison School District No. 2 Fund.....	30.00
University of Maine Funds.....	4,121.68
Total.....	<u>\$34,248.21</u>

With the exception of the University of Maine—Land Grant Fund, which the Act of Congress of July 2, 1862, required to be invested to return a yield of five per cent, it is pointed out that in certain other cases guaranteed interest rates as high as six per cent were provided by the legislature. This merely followed a policy of many years ago when the earning power of investments was much higher than at the present time. The largest single item which the State contributes through general taxation each year is the amount necessary to meet present statutory interest requirements on the Lands Reserved for Public Uses Fund (Chapter 32, Section 38, Revised Statutes of 1944). For the past year, this amounted to \$29,064.06. The rates of interest on this fund as presently called for by statute are four per cent on that portion of the fund applicable to unorganized townships, and six per cent on the organized townships' portion.

It is further pointed out that the principal amount of this fund is being augmented annually by additions of \$40,000.00 to \$50,000.00, which can only be invested under present day market conditions at yields of two and a half to three per cent. The State, nevertheless, is called upon to bear the burden of the four and six per cent rates now required by statute.

MAINE STATE RETIREMENT SYSTEM

During the fiscal year, funds of the Maine State Retirement System increased \$2,101,005.24 over the previous year. The following tabulation summarizes on a comparative basis the sources of income from which the funds of the System have been established:

	June 30, 1950	June 30, 1949
State Employees' Funds.....	\$2,605,448.41	\$2,073,162.86
Teachers' Funds.....	3,325,551.67	2,651,422.26
State Funds.....	3,864,233.23	3,297,746.97
Participating Districts Funds.....	628,494.57	467,248.20
Participating Districts—Employees' Funds.....	508,949.85	373,069.89
Unallocated Interest.....	208,949.50	177,971.81
Total.....	<u>\$11,141,627.23</u>	<u>\$9,040,621.99</u>

In auditing the accounts of the System, a condition was noted which appears worthy of consideration, and relates to the allocation of the State's contributions. Chapter 384, Section 14, Paragraph VII of the Public Laws of 1947, provides in part that,

“The board of trustees shall submit budget estimates to the state budget officer in accordance with the provisions of section 10 of chapter 14. These estimates shall show the total requirements for the pension accumulation fund and for the expense fund for the ensuing biennium. These amounts shall be broken down in such a way as to permit the proper allocation of costs among the general fund of the state, the general highway fund and such other funds as it may be found practicable by the state budget officer to charge with their proportionate share of the cost.”

At the present time, cost allocations are made by the General Fund, General Highway Fund, Liquor Commission, and the Maine Employment Security Commission. However, there are several activities which are financed by the highway fund which do not bear their proportionate share of the pension system costs. These activities are financed from the general fund of the State, and are as follows: State Police Department; Secretary of State—Motor Vehicle Division; Bureau of Taxation—Gasoline Tax Division.

Likewise, the general fund of the State provides for contributions on account of employees paid from so-called special revenue accounts. These activities are operated entirely by revenues from special taxes, licenses or service fees, and federal grants, and are in part as follows: Maine Forestry District; Department of Inland Fisheries and Game; Department of Agriculture—Potato and Sardine Inspection Divisions; Bureau of Health—United States Public Health Accounts.

Inasmuch as the total membership involved in these categories comprise a large group of employees participating in the retirement system, and for which the State's general fund makes contributions, a study was made to determine the amount of money involved and which might be financed from the special revenue accounts. It was determined that over \$100,000.00 was being contributed from the general fund of the State per year which perhaps more properly should be assessed against these special revenue accounts.

The following tabulation summarizes the investment portfolio of the Maine State Retirement System at June 30, 1950, classified by type of security and shows the annual net income earnable on each type, together with the percentage yield:

Type of Investment	June 30, 1950	Annual Net Earnable Income*	Per Cent Yield
Bonds: (Par Value)			
United States Government.....	\$4,944,000.00	\$123,750.00	2.49
Canadian.....	65,000.00	2,438.82	3.75
Municipal.....	16,000.00	420.00	2.63
Railroad.....	1,003,000.00	29,749.38	2.97
Public Utilities.....	4,126,000.00	115,659.68	2.80
Industrial.....	455,000.00	11,520.63	2.53
Stocks: (Cost)			
Bank.....	50,821.88	2,608.70	5.13
Utilities.....	12,013.00	600.00	5.00
Total.....	\$10,671,834.88	\$286,747.21	

*Amortization of premiums considered—no consideration given to discount amortization.

KENNEBEC CARLTON BRIDGE

During the fiscal year ended June 30, 1950, a report was directed to the Commissioner of Finance concerning financial matters relating to the Kennebec Carlton Bridge contract between the State of Maine and the Maine Central Railroad Company. The present contract was executed in October, 1949, in accordance with the provisions of Chapter 31, Private and Special Laws of 1949. This contract reduced the annual payments of the Railroad to the State and in the aggregate, \$517,000.00 savings accrued to the Railroad over the term of the contract. It, also, provides that further reductions would be granted the Railroad, if and when reissuance of other State of Maine Kennebec Carlton Bridge bonds is made at a lower rate of interest.

The net reduction in payments to the State by the Maine Central Railroad Company, under the new contract, is \$517,504.55. Of this amount, \$56,885.83 represents errors which were noted by audit and is due the State of Maine. Credit should be forthcoming to compensate for them. The balance of \$460,618.72 represents largely, interest savings over the term of the contract resulting from the reissue of State of Maine bonds at a lower rate of interest. Other factors involved are premium on bonds which were refinanced and certain losses that had accrued to the State over a period of years, such as, monies impounded in closed banks, etc. These variations have been absorbed by the Maine Central Railroad Company under the new contract, the net amount being \$66,334.17. The following tabulation summarizes these transactions:

Gross Interest Savings—State of Maine Bonds.....	\$526,952.89
Premium on Bonds (Refinancing).....	7,025.23
Errors in "Sinking Fund to Retire Kennebec Bridge Bonds".....	56,885.83
	<hr/>
Losses and Interest Deficiencies Absorbed by M. C. R. R. Co. in New Contract.....	590,863.95
	73,359.40
	<hr/>
Net Savings Accruing to M. C. R. R. Co. per New Contract.....	<u>\$517,504.55</u>

Inasmuch as the Railroad did not finance the cost of the Kennebec Carlton Bridge and because the savings in interest on State of Maine bonds were occasioned by State of Maine credit, etc., it is believed that

a more equitable settlement might have been made in the State's behalf had these factors been understood clearly at the time the new law was enacted. The original contract in 1926, called for a proportionate sharing of the cost of the bridge by the State and the Railroad on a 55/45 per cent basis. Fifty-five per cent was the Railroad's share of the cost and forty-five per cent the State's. However, when substantial savings were created by a reduced interest rate on State of Maine bonds, the Railroad, under the new contract, has received full benefit of them. It would seem that the nearer the two parties could eventually come to the original agreement to share the cost on a 55/45 per cent basis, the more equitable the settlement would be. Cost must be defined as meaning not only expenditures for construction of the bridge, but also should consider such credits as might accrue, and which would be common to both parties.

HIGHWAY DEPARTMENT

The highway fund surplus at June 30, 1950, showed a net increase from available funds over expenditures of \$323,038.89, after exclusion of supplemental appropriations by the Highway Commission. The following summary compares 1949-50 operations with those of the previous fiscal year:

	1950	1949
Total Revenues.....	\$23,843,084.02	\$22,152,985.54
Transfers from Other Funds.....	234,283.55	—
Reduction in Carrying Balances.....	470,270.62	294,144.27
	24,547,638.19	22,447,129.81
Total Expenditures.....	24,214,599.30	23,063,965.11
Transfers to Other Funds.....	10,000.00	2,000.00
Net increase (Decrease) in "Surplus".....	\$323,038.89	\$618,835.30

Total 1949-50 revenues increased \$1,690,098.48 over the previous fiscal year. Major sources of revenue showed the following individual increases: federal grants \$1,078,500.34; municipal and county grants \$210,833.64; gasoline tax \$490,906.11; motor vehicle registrations, licenses and fees \$335,607.75. At the same time, services and fees paid by cities and towns showed a decrease of \$454,642.23, this resulting from legislation which relieved the municipalities of charges for maintenance patrols.

Expenditures showed a net increase of \$1,150,634.19 over the previous year. Major contributing factors were increases of \$1,694,824.64 in federal-state construction and \$379,134.68 for snow removal. Highway maintenance costs decreased \$799,613.69, and expenditures for betterment showed a decrease of \$301,850.81.

During the year, a public accounting firm was engaged to study and revise the Highway Department's system of accounting and financial control. A general ledger has been installed and methods of appropriation accounting have been standardized. A detailed budgetary allotment system has been established under direction of a budget administrator.

An advance of \$500,000.00 was arranged with the Federal Government to provide necessary working capital for federal-state projects during the peak construction period.

In furtherance of the fiscal controls already adopted, plans have been formulated to provide for:

A reclassification of expenditure codings now in use.

Installation of equipment and supply inventory controls.

Also, warranting consideration is the matter of interest charges in connection with the new Augusta Toll Bridge. Chapter 185, Private and Special Laws of 1947, provides,

“The commission shall charge and collect such tolls. . . . as may from time to time be determined and ordered by it, having due regard to the value of services rendered, . . . and recovery with interest of the amount appropriated.”

The establishment of a definite allowable interest rate would appear desirable in future budgeting by the Commission.

SECRETARY OF STATE

An examination of the records of the Secretary of State is now in progress. The following tabulation summarizes in comparative form the expenditures of the three operating divisions:

	1950	1949
Administration	\$24,525.19	\$19,787.57
Election Division	25,807.70	44,549.98
Motor Vehicle Division	428,850.59	426,798.69
Total	\$479,183.48	\$491,136.24

Revenues accruing to the highway fund from motor vehicles are summarized in comparative form as follows:

	1950	1949
Registrations	\$5,292,034.19	\$5,022,153.80
Drivers' Licenses	662,712.00	640,357.00
Other Motor Vehicle Fees	278,402.28	235,029.92
Total	\$6,233,148.47	\$5,897,540.72

In the past year, a cash discrepancy amounting to \$532.00 was noted in the accounts of the Caribou Branch Auto Registration Office. Analysis of the plate accountability record indicated that registration fees on ten passenger cars and twenty-six commercial vehicles were involved. The full loss has not been determined as yet, inasmuch as efforts to date have been unsuccessful in ascertaining the owners of all of the vehicles. The

unaccounted for difference, however, is small and may be determined if certain vehicles are licensed for the 1951 registration year.

No monetary loss to the State will be sustained in this case, for on determination of the full amount involved, a claim will be filed with the bonding company to compensate the State for the loss.

The employee concerned was convicted of embezzlement and sentenced by the court.

BURFAU OF PURCHASES

The Bureau of Purchases through its function of placing orders for commodities required by the various State departments, has a direct and important bearing on a substantial portion of the State's expenditures. Previous audit reports have presented recommendations which if incorporated in the Bureau's procedures might result in direct savings or better financial control. During the fiscal year, operations of the Bureau were reviewed in detail by a private firm of accounting specialists and this resulted in additional recommendations which were principally administrative in scope.

Major recommendations suggested by the Department of Audit and the outside survey included: adoption of standard specifications and uniform descriptions of all items purchased; followup of specifications by testing, counting, and weighing materials received; reassignment of buyers' duties; revision of certain forms now in use; revision of procedures in connection with the processing and filing of requisitions and related material; discontinuance of the Emergency Purchase Order; curtailment of open market buying; concentration on the securing of discount terms and price agreements; expansion of the facilities of the Division of Public Printing.

Certain of these recommendations have been adopted already, while others are being incorporated in the future plans of the Bureau. Several of the forms currently in use have been revised and will be changed when present supplies are exhausted. The so-called Emergency Purchase Order has been discontinued and replaced by the Open Market Purchase Order, with any purchase exceeding twenty-five dollars requiring the approval of the Purchasing Agent. Standardization of specifications and descriptions is being developed further, with a fifty page booklet on office equipment having been completed recently. One new buyer with specialized experience has been added to the staff and a provision for another is included in the current budget request. Provisions are included in the budget request for the expansion of facilities in the Division of Public Printing and also an inspector to conduct tests and checks of materials received by State departments and institutions.

The progress being made is noteworthy; however, continued effort should be exerted to secure the most favorable prices for governmental operations. It is important that discount terms be ascertained for each order; competitive bids be obtained whenever possible; purchase agreements be consummated when bids are not possible or feasible, particularly for orders of substantial monetary value.

MAINE STATE LIQUOR COMMISSION

The fiscal operations of the Maine State Liquor Commission resulted in a net profit of \$6,566,235.15. Compared to the previous year's net profit of \$6,930,526.21, a decrease of 5.3 per cent is noted.

In view of the downward trend in profits and the upward trend of operating expenses, it is believed the Commission could well review the various phases of its selling and administrative expenses to the end of effecting proportionate decreases in operating costs as compared with sales. However, the percentage of net profit to sales shows 37 per cent for 1949-50 as compared with 36½ per cent for the two preceding fiscal years. A comparative summary of the past three years' operations is as follows:

	J U N E 3 0		
	1950	1949	1948
Net Sales.....	\$17,743,694.14	\$18,979,027.60	\$19,841,975.15
Cost of Goods Sold.....	12,771,287.92	13,683,895.36	14,248,254.54
Gross Profit.....	4,972,406.22	5,295,132.24	5,593,720.61
Operating Expenses.....	1,195,281.93	1,187,867.43	1,134,239.18
Net Operating Profit.....	3,777,124.29	4,107,264.81	4,459,481.43
Other Income.....	2,789,110.86	2,823,261.40	2,822,886.24
Net Profit.....	<u>\$6,566,235.15</u>	<u>\$6,930,526.21</u>	<u>\$7,282,347.67</u>

Warehouse and store inventories maintained during the year indicate that a definite policy for establishing warehouse and store stocks should be formulated. Instances were noted where several of the popular brands were out of stock for varied periods of time. Possibly a review of this condition by the Commission may result in more effective merchandising practices which would assist in keeping all of the listed brands in stock in the liquor stores. Inasmuch as the store managers are familiar with local demand, it would appear that they are in a more advantageous position to anticipate the requirements of their stores than to have the supply allocated from a central point. Furthermore, a strong internal control is essential to this type of business. This control may be obtained best by decentralization of the liquor store requisitioning system so that the store managers will have the opportunity to order the stock for their stores. Ample control by the Commission would not be lost under this system, for each requisition prepared by the managers would be subject to review before shipments of merchandise were made.

In the course of the examination of the State Liquor Commission accounts, it was noted that of the sixty-seven liquor vendors who transact business with the State, sixty-two were shipping merchandise at prices f.o.b. shipping point, while only five were quoting prices on an f.o.b. delivered basis. It is believed that considerable work and expense could be saved if the Commission required all vendors to ship merchandise on an f.o.b. delivered price basis. This would eliminate the processing of all claims for incoming merchandise with the transportation companies. Also, collection of claims would be facilitated if such a regulation were adopted.

A review of the price filings by liquor vendors revealed certain inconsistencies on their price filing forms in the reporting of freight rates. Chapter 57, Section 12, Revised Statutes of 1944, provides:

“All spirits and wines shall hereafter be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than 61% based on the less carload cost f.o.b., state liquor commission warehouse,”

It was noted in two instances that less carload costs were not used when determining retail selling prices as required by this law. This was due to apparent error in the past on the part of both the vendors and the State Liquor Commission. The result was that the State did not receive the sixty-one per cent mark-up required on the basis of less carload computations. Therefore, the amount of money involved in the discrepancy accrued to the vendors rather than the State. These errors have been called to the attention of the present State Liquor Commission for such disposition as they may deem expedient.

DEPARTMENT OF INLAND FISHERIES AND GAME

A review of the financial operations of the Department of Inland Fisheries and Game for the fiscal year ended June 30, 1950, indicates the total revenue to be \$1,224,910.34. This reflects a net decrease of \$45,224.15 from the previous year. Expenditures for the year totaled \$1,229,784.91, which reflects a net increase of \$45,249.23 from the previous year. While this increase is comparatively small, an analysis of the expenditures shows certain differences which appear worthy of mention.

A new wage scale approved by the Governor and Council for wardens, combined with additional expenditures for construction labor, accounted for the major portion of the increase in personal service costs which was \$84,234.60, while purchases of commodities for the year showed a reduction

of \$31,752.46. This was due largely to decreased expenditures for three major items, deer repellents, wardens' clothing, and feed for animals and fish. Capital expenditures decreased \$40,645.07, with the two major items involved being transportation equipment, and construction of dams and fishways.

All suggestions offered in the State Auditor's last annual report received due consideration by the Department of Inland Fisheries and Game. These suggestions covered items pertaining to coordination of purchasing practices, inventory controls, and insurance coverage.

STATE INSTITUTIONS

The annual audits of the State's thirteen institutions are currently in progress. Preliminary work indicates that a decrease in normal operating expenditures will be reflected for the fiscal period.

Year	Expenditures
1950	\$4,490,701.18
1949	4,571,346.96
1948	4,142,619.59
1947	3,865,706.27
1946	3,211,262.82

Note: These figures do not include expenditures for institutional construction which was financed from unappropriated surplus.

The following analysis has been prepared to show the personal service cost of the State institutions for the fiscal year 1949-50 as compared with figures applicable to the past ten years. These statistics reflect the ratio of the number of inmates or patients to the number of employees of each institution. It would appear that study of these figures may prove of benefit in determining if the costs for personal services are at a level consistent with good business administration.

State Institution	Ten Year Period—Ratio of Inmates and/or Patients to Employees			
	High	Low	Average	1949-50
Reformatory for Men	6.17	3.00	3.80	3.56
Reformatory for Women	3.92	2.05	2.99	2.05
Maine State Prison	7.12	5.53	6.48	7.08
State School for Boys	3.95	2.74	3.23	2.74
State School for Girls	5.54	3.45	4.28	3.51
Augusta State Hospital	6.94	4.76	5.76	4.84
Bangor State Hospital	5.88	4.08	5.29	4.08
Military & Naval Children's Home	3.25	2.64	2.97	2.83
Central Maine Sanatorium	2.07	1.44	1.69	1.52
Northern Maine Sanatorium	2.19	1.34	1.59	1.52
Western Maine Sanatorium	1.76	1.13	1.33	1.24
Pownal State School	7.29	5.31	6.19	5.31
State School for the Deaf	4.21	2.87	3.28	2.87

MAINE STATE RACING COMMISSION

An examination of the records of the Maine State Racing Commission for the fiscal year 1949-50 revealed the following:

At the close of the 1950 harness horse racing season, the decrease in the amount wagered over the previous year was \$2,371,382.00. The introduction of running horse racing in Maine and the merger of three of the harness horse raceways this year, may have contributed to the decrease in pari mutuel wagering. It is noted that the decrease in wagering at the raceways totaled \$2,788,961.00, whereas an increase in wagering is noted for the agricultural fairs of \$417,579.00.

	1950	1949	1948
Agricultural Fairs.....	\$1,863,616	\$1,446,037	\$3,250,232
Raceways.....	2,095,237	4,884,198	2,904,254
Total.....	<u>\$3,958,853</u>	<u>\$6,330,235</u>	<u>\$6,154,486</u>

A continuous audit program was followed at each track and audits were conducted of twelve meetings sponsored by the fair associations and seven meetings sponsored by the raceways. The examination of the pari mutuel records included computations of all pari mutuel pools, test checks of pari mutuel tickets sold and the compilation of necessary data to verify the report submitted to the associations by the pari mutuel operator.

Recommendations were made to the Maine State Racing Commission, that prenumbered licenses be used, and the cash records be posted to identify the payer and date of cash receipts. These recommendations have received the approval of the Commission.

RUNNING HORSE RACING COMMISSION

Chapter 289, Public Laws of 1949, enacted by the Ninety-fourth Legislature relates to running horse racing. The sale of pari mutuel pools is permitted under such regulations as may be prescribed by the Commission, and the "commission," by law, on such pools shall in no event exceed fifteen per cent on each dollar wagered. This law provides that the State shall receive a sum equal to five per cent of the total contributions to all pari mutuel pools and one-half of the "breakage." The law further provides that on or before the first Monday in December all licensees shall pay to the Treasurer of State all monies collected during the year for pari mutuel pool tickets which have not been redeemed. This money is retained by the Treasurer of State for a period of three months after which time one-half of such monies still in the custody of the Treasurer of State shall be credited to the general fund and one-half shall be paid to the licensee.

One license was issued for the fiscal year to the Maine State Raceways, Inc., which operated at the Scarborough Downs track. The race meeting was of fifty-seven days duration and was held from July 1, 1950 to September 5, 1950, both dates inclusive.

The total pari mutuel wagers amounted to \$5,476,814.00. A summary of the revenue accruing to the State is as follows:

5% Commission on Amounts Wagered.....	\$273,840.70
One-half of Breakage.....	40,871.45
Licenses, Fees, and Fines.....	6,866.25
Total.....	<u>\$321,578.40</u>

An examination has been made of the remittances to the State Treasurer. In thirteen instances, remittances to the State Treasurer were made later than the seven day requirement which is provided under Chapter 289, Section 15, Public Laws of 1949. These variations occurred during the month of July, 1950. The law provides as follows:

“Payments under the provisions of the preceding section shall be made not later than 7 days after each racing day and shall be accompanied by a report under oath showing the total of all said contributions to pari mutuel pools”

It is recommended that the Running Horse Racing Commission consider adopting a regulation which will require the State tax to be deposited daily in a separate account by the licensee to the State’s credit. This would simplify the accounting of such funds and assure the State of Maine that the tax collected on each race would not be intermingled with track funds.

MAINE POST WAR PUBLIC WORKS

This reserve was established in accordance with an act by the Ninety-first Legislature for the purpose of providing for the welfare of the people of the State during the economic readjustment period following World War II. Transactions of this account since its inception are:

Appropriated from Unappropriated Surplus—General Fund:

By Chapter 353, Public Laws of 1943.....	\$1,000,000.00
By Chapter 357, Public Laws of 1945.....	1,000,000.00
Total.....	<u>\$2,000,000.00</u>

Legislative Appropriations:

Planning, Surveys, and Specifications.....	\$44,484.87
University of Maine—Construction of Dormitories.....	1,000,000.00
University of Maine—Plant Science and Engineering Buildings.....	400,000.00
Ricker Classical Institute—for Construction.....	50,000.00
Freedom Academy—for Construction.....	29,000.00
Pownal State School—for Construction.....	400,000.00
State Police Barracks in Cumberland County.....	18,000.00
Passamaquoddy Indians—Water System.....	18,000.00
Bacteriological Survey of Closed Clam Areas.....	25,000.00
Total.....	1,984,484.87
Balance—June 30, 1950.....	15,515.13
Total.....	<u>\$2,000,000.00</u>

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 the funds necessary for construction, the Building Authority is authorized to borrow money. 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, 1950:

Funds Provided:			
Federal Grants	\$21,000.00		
Advances from General Fund (to be reimbursed)	258,013.90		
Rent of Property	960.00		\$279,973.90
			\$279,973.90
Expenditures:			
Travel and Miscellaneous Expense	\$6,330.20		
Appraisals, Surveys, etc.	27,542.49		
Purchase of Property	97,000.00		
Architectural Contest and Awards	24,101.21		
Architect Fees	125,000.00		\$279,973.90
			\$279,973.90

STATE MILITARY DEFENSE COMMISSION

The State Military Defense Commission was created under the provisions of Chapter 308, Public Laws of 1939, which was 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.

The Ninety-fourth Legislature, by enactment of Chapter 143, of the Resolves of 1949, appropriated \$200,000.00 for two new armory projects. These amounts were matched by the municipalities concerned.

The operations of the two accounts to June 30, 1950, are summarized as follows:

Funds Provided:			
Proceeds of Bond Issue	\$2,000,000.00		
Appropriation Balance for Armories	25,511.82		
Appropriation from Unappropriated Surplus	200,000.00		
Contributions from Cities and Towns	105,000.00		
Fire Loss Recovery	130,691.09		
Miscellaneous Sales, Rentals, etc.	14,800.69		
			\$2,476,003.60

Expenditures:

Airports	342,073.70	
Armories	1,298,154.50	
Army Maintenance and Equipment, State Guard, etc.....	126,413.45	
Administration	60,941.96	
	<hr/>	1,827,583.61
*Unexpended Balance—June 30, 1950		<hr/> <hr/>
		\$648,419.99
*Allotted for:		
Administration	\$4,940.87	
Military Purposes.....	636,247.98	
Unallotted.....	7,231.14	
	<hr/>	\$648,419.99
		<hr/> <hr/>

MAINE PORT AUTHORITY

Records of the Maine Port Authority were examined for the fiscal year ended June 30, 1950. Accounting controls are maintained excellently, and suggestions which were offered by the State Department of Audit in the previous year's audit report were given full consideration.

Revenue showed a strong upward trend which was due principally to more shipping and commercial activities at the pier. Revenue increased over the previous year \$59,044.69, and this appeared to be due to more pulp traffic, intercoastal traffic operating on regular schedule, services rendered the United States Weather Ships, and the activity of the grain inspection department.

Operating expenses, however, exceeded income by \$15,214.98. The major item contributing to this loss was depreciation charges which totaled \$28,256.48.

The "earned surplus" account, which reflects the operating gains and losses of the Port Authority, is shown as a deficit and amounts to \$21,314.97. Compared with the previous year, this reflects a decrease in the deficit of \$1,455.85, which is accounted for principally by a transfer from the Reserve for Deferred Maintenance Account amounting to \$16,996.90, offset by the fiscal year's operating loss of \$15,214.98. The transfer from the reserve account was authorized by the Board of Directors.

MAINE MARITIME ACADEMY

The accounts of the Maine Maritime Academy were reviewed for the fiscal year ended June 30, 1950. Revenue amounted to \$187,207.52 for the year and grants totaling \$100,000.00 were received from the State of Maine and the Federal Government, thereby making available for expenditure \$287,207.52. Expenditures amounted to \$288,820.43, which exceeded the amount of available funds by \$1,612.91. This amount was charged to the surplus account and with adjustments of prior years, the net reduction to the surplus account amounted to only \$93.39.

The following observations pertaining to operations of the academy revealed increased charges to students for tuition, subsistence, and sale of clothing and books. These were the principal factors contributing to revenue increases. However, the grant from the State of Maine decreased \$40,000.00. Expenditures decreased approximately \$20,000.00. This was due principally to lower costs for the Training Ship than in the previous year.

MUNICIPAL DIVISION

The provisions of Chapter 80, Section 123, Revised Statutes of 1944, require the State Auditor to publish biennially, statistics relative to the financial affairs of cities, towns, and village corporations. Included in this report is statistical information relative to valuation, tax rate, debt, surplus, and uncollected taxes of cities, towns, and plantations. This information will afford towns of comparable size the opportunity to make comparisons. The figures show various trends relating to the financial conditions of the municipalities.

Prior to July 7, 1923, it was a common practice for towns to borrow monies from the cemetery, ministerial, and school funds. Subsequent to that date, the law was changed which made it illegal to borrow from these sources. Over the years, many municipalities borrowed monies from these funds illegally, although many have restored the monies which were used. However, there are towns which apparently have not made an effort to restore these funds and, in such instances, the municipal officers should give the matter their attention.

Information in the Department of Audit reveals that of the 493 municipalities in the State, 459 either have had the audit of their 1949 accounts completed or made necessary provisions to have an audit before the year end. Letters were sent to the remaining 34 towns reminding them of the statutory requirements concerning an annual audit. The following tabulation shows the number of municipalities, classified by population, that have made provisions for audits, together with those that have not done so. Of the 198 requests received by the State Department of Audit, 184 audits have been completed as of November 30, 1950:

Population	Total	Department of Audit	Outside Public Accountants	No Provision
Over 5,000.....	30	11	18	1
4,000—4,999.....	7	4	3	—
3,000—3,999.....	19	8	10	1
2,000—2,999.....	27	17	10	—
1,500—1,999.....	32	11	19	2
1,000—1,499.....	64	26	34	4
500—999.....	130	56	67	7
Under 500.....	184	65	100	19
Total.....	<u>493</u>	<u>198</u>	<u>261</u>	<u>34</u>

An analysis of average audit costs as charged by the State Department of Audit, based on the 161 audits for the 1949 municipal year, reveals the following:

Tax Commitment	Average Cost	Highest Cost
Under \$25,000	\$116.69	\$402.63
\$25,000 to \$50,000	158.72	434.80
\$50,000 to \$75,000	154.53	274.50
\$75,000 to \$125,000	206.28	599.28
\$125,000 to \$250,000	262.03	474.19
Over \$250,000	688.97	1,401.04

The cost for each audit is entirely dependent on the condition of the records and when the records are well-kept, lower costs usually result. In order to keep audit costs at a minimum, town treasurers should keep their bank accounts reconciled and their cashbook up-to-date; also, the selectmen should keep their ledger posted currently and take a trial balance from it each month. Likewise, tax collectors should keep their records current and in balance.

As a result of State audits for the 1949 municipal year, one defalcation was revealed. This was in connection with the audit of the records of the Treasurer and Excise Tax Collector of the Town of Jay. The amount of defalcation was determined to be \$11,309.57, and reimbursement was made by the bonding company. The court found the individual guilty of embezzlement and he was committed for the offense. In other instances certain variations were noted, most of which were minor, and in practically all cases the necessary adjustments were made. These variations resulted principally from error or laxity in handling accounts.

It is believed that the system of accounting, as approved by the State Department of Audit, is adequate for most of the towns in the State. The system has been developed primarily for the use of smaller municipalities. Of the 493 municipalities in the State, only 30 have a population in excess of five thousand people, whereas 314 towns or plantations have a population of less than one thousand people. The population of the remaining 149 towns ranges between 1,000 and 4,999. It is readily seen that because of the size of the towns, the bookkeeping system must be fairly simple but provide adequate safeguards for handling public funds and properties. The present system of accounting, as approved by the State Department of Audit, consists of the following records:

Tax Collector—cash sheets and prenumbered receipts.

Treasurer—cashbook, prenumbered receipts, individual record of earnings.

Selectmen—general ledger, distribution ledger, warrants, journal vouchers, equipment register, insurance register, record of real estate sold for taxes.

It will be noted that the State system includes this year, an equipment and insurance register. These records have been approved after careful consideration of their respective value, and it is believed their adoption would be of considerable benefit to the towns. Experience has shown, particularly in towns where municipal officers change frequently, that little knowledge is had of the many items of equipment owned by the town or of the nature and number of insurance policies in force. In order to simplify the work of the municipal officers and, also, to establish a record, these records have been incorporated as a part of the State's system of municipal accounting.

In accordance with the statutes, it is mandatory for certain town officers to be bonded. Therefore it is suggested that the municipal officers give consideration to a blanket bond coverage for all other town officers and employees, who are not required to be bonded under the law. It is believed the cost would not be prohibitive, also, that the expense would meet with public approval.

It is suggested when municipal officers order their excise tax forms from the Secretary of State, they base their requests on the number issued during the past year, plus or minus a reasonable difference to cover estimates for the current year. This would eliminate receiving unnumbered receipts and insure the accountability of all receipts issued to excise tax collectors. Prenumbering of excise tax receipts would materially strengthen the accounting of this type of revenue.

Attention is directed to the correct method of handling trust funds. All trust funds must be accepted by a vote of the town and expenditures of the income shall be made in accordance with the terms of the trusts. Investments of the funds must conform with the requirements of Chapter 80, Section 106 of the Revised Statutes of 1944, which provides in part as follows:

“City and town officers. . . shall hereafter invest all permanent funds . . . in the legal obligations of the United States of America; the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, and Pennsylvania, and the bonds of the several counties, cities, and towns in the several states above named which are the direct obligation of said counties, cities, and towns, and the bonds of water districts located in the State of Maine, and chartered and organized as quasi-municipal corporations under the laws thereof, which are the direct obligation of said water districts, and, except sinking funds, may invest any of said funds in accordance with the laws of the state governing the investment of the funds of savings banks as enumerated in subsection I to IX of section 38 of chapter

55, or may deposit the same, including sinking funds, on time deposits in banks or trust companies, organized under the laws of this state or of the United States, and not otherwise;”

In order to properly assess all taxes, supplemental taxes should be committed to the tax collector in accordance with the provisions of Chapter 81, Section 29, Revised Statutes of 1944, which provides in part as follows:

“When any polls or estates liable to taxation have been omitted from assessment within 5 years from the last assessment date, the assessors for the time being may by a supplement to the invoice and valuation and the list of assessments, assess such polls and estates their proportion of such tax, according to the principles on which the assessment was made, certifying that they were omitted.”

Attention is directed to expenditures which are made from the capital reserve funds. These funds may be expended only for the purposes for which they were established and upon completion of the project any unexpended balance remaining in the fund may be transferred to another capital reserve fund.

COUNTIES

Examinations were made of the books and records of the sixteen counties for the year ended December 31, 1949. The examinations consisted of a review of the financial transactions as recorded by the county commissioners, treasurers, registers of deeds, registers of probate, and clerks of courts. Statements pertaining to county operations showing the assets, liabilities, revenue, and expenditures are included in this report. It was noted that the long-term indebtedness of all counties combined, totaling \$984,450.00, was reduced to \$896,806.00 at the year end.

The County Commissioners of Sagadahoc County by their interpretation of the law, have established the policy of paying the State for fees of state police officers only when such fees are collected from the respondent. An opinion rendered by the Attorney General, under date of February 12, 1945, provides,

“It is my understanding that some of the county commissioners are approving of the payment to the State Highway Commission of these fees of State Police officers, whether or not they are collected by the court; and some county commissioners have not been approving these bills, where they have not been collected as costs by the courts. There is no provision in the statute that compels the county commissioners to approve these bills.

However, I feel that it is their duty to approve all bills for costs under this statute, whether or not these costs have been collected, because the services have been rendered by the officers and the State Highway Commission should be paid, the same as a constable or city police officer."

This matter has been reported to the Attorney General for such action as he deems advisable to take in collecting the amount of fees that are apparently due the State.

It is recommended again this year that the county commissioners give consideration to supplying prenumbered warrants and receipts for the use of municipal and trial justice courts. Such a policy would insure complete accounting of all warrants and receipts issued to and by the courts.

It is recommended that the county commissioners give consideration to bonding all county officials and employees under a blanket bond policy. This will provide full protection to the counties for any dishonest acts or neglect of duties on the part of any employee.

COURTS

During the year, audits were conducted of superior courts, municipal courts, and trial justices. Information pertaining to the fines and costs imposed and collected by the courts and the corresponding payments to the counties have been included in this report.

The provisions of Chapter 96, Section 1, Revised Statutes of 1944, and Chapter 133, Section 8, Revised Statutes of 1944, require that each municipal court judge and trial justice shall maintain a bank account in the name of the court in which shall be deposited within seventy-two hours, all fines, costs, and forfeitures which are received. Chapter 137, Section 5, Revised Statutes of 1944, further requires that all fines, costs, and forfeitures upon convictions shall be paid into the treasury of the county where the offense is prosecuted on or before the 15th day of the month following the collection of such fines, costs, and forfeitures.

The audits indicate that payments to the county treasurer for all fines, costs, and forfeitures collected were made monthly in accordance with statutory requirements. Minor exceptions only were noted.

During the examinations of the court records, one municipal court had instituted the practice of issuing duplicate prenumbered receipts for all monies received by the court. It is believed that all courts should give consideration to adopting this practice. Likewise, consideration

should be given to the prenumbering of warrants. This would permit a close control of all warrants issued and enable full accounting for all which may be outstanding.

STATE DEPARTMENT OF AUDIT—MUNICIPAL DIVISION

The results of operations of the Municipal Division of the State Department of Audit for the past six years are summarized as follows:

	1950	1949	1948	1947	1946	1945
Balance July 1 (Adjusted)	\$6,909.61	\$4,286.24	\$10,585.26	\$8,089.34	\$12,183.99	\$16,610.73
Income:						
Municipalities	37,101.92	37,216.43	26,302.29	33,816.72	35,428.77	22,824.31
Other Agencies	17,431.86	19,186.67	15,310.67	23,725.49	8,853.82	9,051.86
Total Income	54,533.78	56,403.10	41,612.96	57,542.21	44,282.59	31,876.17
Total Available	61,443.39	60,689.34	52,198.22	65,631.55	56,466.58	48,486.90
Expenditures:						
Salaries	38,202.22	38,516.67	34,611.12	40,409.20	34,691.20	26,647.00
Other Expenses	14,084.05	15,263.06	13,300.86	14,637.09	14,813.64	9,620.19
Total Expenditures	52,286.27	53,779.73	47,911.98	55,046.29	49,504.84	36,267.19
Adjustment of Reserve for Losses on Accounts Re- ceivable	—	—	—	—	1,127.60	40.82
Total	52,286.27	53,779.73	47,911.98	55,046.29	48,377.24	36,308.01
Balance June 30:						
Appropriation Balance	9,157.12	6,909.61	4,286.24	10,585.26	8,089.34	12,178.89
Work in Process— Not Billed	3,797.18	4,741.03	5,759.74	2,314.13	8,347.16	4,846.91
Total	<u>\$12,954.30</u>	<u>\$11,650.64</u>	<u>\$10,045.98</u>	<u>\$12,899.39</u>	<u>\$16,436.50</u>	<u>\$17,025.80</u>

It will be noted that at the close of the fiscal period ended June 30, 1950, a net gain in operations resulted over the previous year of \$1,303.66. Also, it will be observed that a decrease in the beginning balance from July 1, 1944 to June 30, 1950, has occurred in the amount of \$3,656.43. This is accounted for chiefly by the department absorbing the cost-of-living adjustment of \$7.20 per week for employees. This was granted to them by an act of the State Legislature. The temporary increase was absorbed without an increase in the per diem rate charged for services rendered during the period August 5, 1946 to February 28, 1947. The Municipal Division operates on a self-supporting basis and is reimbursed by towns, and counties for such services as are rendered to them.

COMPARATIVE CONSOLIDATED BALANCE SHEET

As of June 30

		1950	1949	1948
Assets				
Cash	(Sch. A-1)	\$10,547,609.21	\$9,357,818.19	\$9,406,637.85
Investments	(Sch. A-2)	19,033,772.42	19,352,599.02	18,405,934.17
Deposits with Federal Government		35,495,860.49	40,417,231.18	41,354,859.43
Taxes Receivable (Net)	(Sch. A-3)	2,261,336.00	2,432,094.87	1,871,541.27
Accounts Receivable (Net)	(Sch. A-4)	1,555,187.20	1,427,494.93	1,152,994.94
Merchandise Inventory	(Sch. A-5)	2,707,096.04	2,740,658.14	2,821,551.96
Other Assets	(Sch. A-6)	1,734,429.91	1,895,971.09	1,780,483.60
Fixed Assets (Net)	(Sch. A-7)	2,408,413.37	1,716,913.60	1,574,004.13
Total Assets		75,743,704.64	79,340,781.02	78,368,007.35
Capitalized Expenditures—Bonded Debt		7,117,500.00	8,821,500.00	10,525,500.00
—Augusta Toll Bridge		1,235,000.00	—	—
Total Capitalized Expenditures		8,352,500.00	8,821,500.00	10,525,500.00
Total		\$84,096,204.64	\$88,162,281.02	\$88,893,507.35
Liabilities, Reserves and Surplus				
Liabilities:				
Accounts Payable		\$1,285,758.14	\$1,867,482.31	\$1,624,902.31
Other Current and Accrued Liabilities	(Sch. A-8)	1,151,925.44	521,342.22	494,629.15
Bonds Unmatured	(Sch. A-9)	8,517,500.00	10,221,500.00	11,925,500.00
Total Liabilities		10,955,183.58	12,610,324.53	14,045,031.46
Reserves—Expendable:				
Maine Post War Public Works		15,515.13	40,515.13	40,515.13
Carrying Balances		8,013,830.46	7,505,983.02	8,132,826.58
State Contingent Account		450,000.00	450,000.00	450,000.00
Trust Funds—Undistributed Income	(Sch. A-10)	62,256.25	69,377.95	68,957.10
Unemployment Benefit Fund	(Sch. A-11)	35,826,186.23	40,810,259.00	41,770,553.17
Total Expendable Reserves		44,367,788.07	48,876,135.10	50,462,851.98
Reserves—Nonexpendable:				
Trust and Guarantee Funds—Principal	(Sch. A-11)	15,105,033.33	12,979,979.02	11,190,417.28
Surplus:				
Appropriated:				
Operating Capital—General Fund		2,000,000.00	—	—
Working Capital		6,216,937.06	5,221,455.68	5,181,538.49
Forestry Department—Deferred Appropriation		—	41,000.00	—
Maine Forest District—Advances		—	63,000.00	—
Maine Office Building Authority—Advances		258,013.90	233,466.38	29,542.80
Augusta Toll Bridge—Advances from Highway Fund		1,235,000.00	—	—
Total Appropriated Surplus		9,709,950.96	5,558,922.06	5,211,081.29
Unappropriated:				
General Fund		2,253,433.96	6,883,316.40	6,112,717.71
Highway Fund		1,704,814.74	1,253,603.91	1,871,407.63
Total Unappropriated Surplus		3,958,248.70	8,136,920.31	7,984,125.34
Total		\$84,096,204.64	\$88,162,281.02	\$88,893,507.35

**RECONCILIATION OF BALANCE SHEETS
CONTROLLER'S REPORT AND AUDIT
As of June 30, 1950**

	Assets	Liabilities	Reserves	Working Capital and Surplus
Totals—Balance Sheets, All Funds (per Controller)				
General Fund	\$11,827,760.85	\$1,501,451.07	\$7,830,740.41	\$2,495,569.37
Highway Fund	12,899,501.59	6,787,132.51	4,375,072.21	1,737,296.87
Other Special Revenue Funds	1,707,513.89	215,961.52	1,491,552.37	—
Proceeds of General Bond Issues	410,422.93	—	410,422.93	—
Public Service Enterprises	5,468,733.51	2,165,707.21	58.27	3,302,968.03
Working Capital Funds	3,258,786.78	40,626.83	—	3,218,159.95
Trust and Agency Funds	15,453,441.77	37,352.06	15,416,089.71	—
Maine Employment Security Fund	35,859,899.65	33,713.42	35,826,186.23	—
Total	\$86,886,060.97	\$10,781,944.62	\$65,350,122.13	\$10,753,994.22
Audit Additions:				
Interfund Items—Not Set Up	1.08	51,509.06	—	—
Reserve for Taxes Receivable—Eliminated	14,960.36	—	18.86	14,941.50
Accounts Receivable—Not Set Up	42,796.46	—	41,905.12	891.34
Carrying Balances—Should Have Lapsed	—	—	—	683.94
Carrying Balances Transferred from Surplus	—	—	302,944.66	—
Operating Capital—Transferred from Reserve	—	—	—	2,000,000.00
Capitalized Expenditure—Augusta Toll Bridge	1,235,000.00	—	—	1,235,000.00
Agency Funds—Shown as Liability	—	248,600.13	—	—
Total Additions	1,292,757.90	300,109.19	344,868.64	3,251,516.78
Audit Deductions:				
Interfund Items Eliminated	4,066,777.03	126,870.23	3,957,048.10	34,366.68
Accounts Receivable Overstated	15,837.20	—	15,837.20	—
Carrying Balances—Should Have Lapsed	—	—	683.94	—
Carrying Balances—Toll Bridges—Shown as Reserve	—	—	—	302,944.66
Operating Capital—Transferred from Reserve	—	—	2,000,000.00	—
Agency Funds Shown as Liability	—	—	248,600.13	—
Total Deductions	4,082,614.23	126,870.23	6,222,169.37	337,311.34
Totals per Audit	\$84,096,204.64	\$10,955,183.58	\$59,472,821.40	\$13,668,199.66

OPERATING FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
Year Ended June 30, 1950

	General Fund	Highway Fund	Special Revenue Funds
Revenues:			
Taxes	\$16,489,025.46	\$12,526,606.51	\$806,928.29
Liquor (Gross)	7,761,517.08		
Federal Grants	6,849,481.85	3,961,232.69	2,231,153.65
Other Grants and Assessments	747,864.73	997,235.47	65,742.68
Motor Vehicles	—	6,233,148.47	65,141.00
Other Services and Fees	793,614.44	52,846.45	743,043.79
Rents and Concessions	93,971.34	3,995.47	355.00
Hunting and Fishing Licenses	—		1,079,506.27
Interest	53,561.68	5,186.54	
Bridge Tolls	—		242,355.82
Other Revenues	917,966.18	62,832.42	203,589.73
Total Revenues	33,707,002.76	23,843,084.02	5,437,816.23
Other Credits:			
Contingent Account Transfers	103,223.25	—	—
Transfers from Other Funds	11,626.07	234,283.55	5,000.00
Appropriations from Surplus:			
By Legislature	2,942,176.19	—	—
By Highway Commission	—	670,166.02	—
Appropriations from Post War Fund	25,000.00		—
Reduction in Carrying Balances	—	470,270.62	—
	36,789,028.27	25,217,804.21	5,442,816.23
Less: Increase in Carrying Balances	855,526.21	—	129,630.81
Total Available Funds	\$35,933,502.06	\$25,217,804.21	\$5,313,185.42
Expenditures:			
Appropriation Accounts:			
Departments	29,759,329.11	22,305,338.80	—
Institutions—State	4,490,701.18		—
Bonds—Retirement	45,000.00	1,629,000.00	—
Bonds—Interest	900.00	280,260.50	—
Grants:			
Charitable Institutions	53,832.07	—	—
Erskine Academy	25,000.00	—	—
Lee Academy	25,000.00	—	—
Maine Maritime Academy	75,000.00	—	—
University of Maine	762,176.00	—	—
Others	12,000.46	—	—
Special Revenue Accounts:			
Examining Boards	—	—	29,095.90
Fish and Game Department	—	—	1,229,784.91
Toll Bridge Operations	—	—	152,779.03
Others	—	—	3,809,712.70
Total Expenditures	35,248,938.82	24,214,599.30	5,221,372.54
Transfers to Other Funds	325,964.59	10,000.00	91,812.88
	35,574,903.41	24,224,599.30	5,313,185.42
Excess of Available Funds over Expenditures	\$358,598.65	\$993,204.91	—0—

COMPARATIVE STATEMENT OF REVENUES

Exhibit B-1

	General Revenue (To Finance Appropriations)		Departmental Revenue (To Supplement Appropriations)			Total 1949-50	Total 1948-49	Total 1947-48
	General Fund	Highway Fund	General Fund	Highway Fund	Special Revenue Funds			
Taxes:								
Gasoline Tax (Less Refunds)	\$ —	\$12,522,478.77	\$26,066.56	\$ —	\$39,596.38	\$12,588,141.71	\$12,098,612.52	\$11,455,830.04
State Tax—Cities and Towns	5,186,921.24	—	—	—	—	5,186,921.24	4,823,713.90	4,822,516.99
Public Utilities Tax (Gross)	2,537,689.56	—	60,164.72	—	—	2,597,854.28	2,827,686.86	2,383,808.58
Cigarette and Tobacco Tax	5,141,821.27	—	—	—	—	5,141,821.27	5,170,388.08	5,433,354.08
Inheritance and Estate Taxes	1,471,109.38	—	—	—	—	1,471,109.38	1,242,698.15	1,345,863.56
Insurance Companies Tax	1,330,152.30	—	—	—	67,518.61	1,397,670.91	1,375,439.14	1,234,014.73
State Tax—Unorganized Townships	390,455.53	—	—	—	—	390,455.53	381,634.15	372,526.65
Corporation Tax	188,315.00	—	—	—	—	188,315.00	209,078.00	205,866.60
Potato Tax	—	—	—	—	—	—	—	—
Maine Forestry District Tax	—	—	—	—	179,827.85	179,827.85	196,971.34	195,497.35
Trust and Banking Companies Tax	136,710.51	—	—	—	485,262.43	485,262.43	484,319.84	134,201.46
Other Taxes	16,752.33	4,127.74	2,867.06	—	—	136,710.51	165,306.60	180,985.02
	—	—	—	—	34,723.02	58,470.15	50,304.63	29,621.46
Total Taxes	16,399,927.12	12,526,606.51	89,098.34	—	806,928.29	29,822,560.26	29,026,153.21	27,794,086.52
Liquor (Gross)	6,566,235.15	—	1,195,281.93	—	—	7,761,517.08	8,124,153.43	8,416,268.79
Federal Grants	9,585.52	—	6,839,896.33	3,961,232.69	2,231,153.65	13,041,868.19	10,153,821.86	8,195,917.09
Other Grants and Assessments:								
Counties, Cities and Towns	375.00	—	476,657.98	959,875.47	51,741.93	1,488,650.38	1,775,541.27	1,945,692.15
Private Contributions	42,197.53	—	228,634.22	37,360.00	14,000.75	322,192.50	263,746.40	274,814.82
Total Other Grants and Assessments	42,572.53	—	705,292.20	997,235.47	65,742.68	1,810,842.88	2,039,287.67	2,220,506.97
Motor Vehicles:								
Registrations	—	5,292,034.19	—	—	—	5,292,034.19	5,022,153.80	4,828,784.50
Drivers' Licenses	—	662,712.00	—	—	—	662,712.00	640,357.00	627,186.75
Other Motor Vehicle Fees	—	278,402.28	—	—	65,141.00	343,543.28	285,401.17	270,870.72
Total Motor Vehicles	—	6,233,148.47	—	—	65,141.00	6,298,289.47	5,947,911.97	5,726,841.97
Other Services and Fees	497,743.85	27,175.16	295,870.59	25,671.29	743,043.79	1,589,504.68	1,708,906.97	1,330,134.02
Rents and Concessions	8,898.69	1,117.77	85,072.65	2,877.70	355.00	98,321.81	71,296.09	61,779.80
Hunting and Fishing Licenses	—	—	—	—	1,079,506.27	1,079,506.27	1,121,113.21	688,183.75
Interest Earned	53,561.68	5,186.54	—	—	—	58,748.22	70,199.09	76,169.06
Bridge Tolls	—	—	—	—	242,355.82	242,355.82	182,255.90	173,225.75
Other Revenues:								
Sales	41,279.88	—	262,364.95	10,601.32	27,474.39	341,720.54	367,076.45	398,897.75
Commissions—Pari Mutuel Pools	272,173.10	—	47,477.20	—	—	319,650.30	241,832.66	218,236.79
Other Licenses	240,843.75	18,821.00	4,085.00	3,011.81	137,000.59	403,762.15	299,824.27	285,148.38
Fire Loss Settlements	—	—	6,415.48	—	74.63	6,490.11	89,375.76	6,949.50
Fines and Forfeitures	30,103.18	30,353.31	334.93	—	39,040.12	99,831.54	95,699.63	74,092.48
Others	5,685.53	44.98	7,203.18	—	—	12,933.69	19,109.45	10,231.93
Total Other Revenues	590,085.44	49,219.29	327,880.74	13,613.13	203,589.73	1,184,388.33	1,122,913.22	993,556.83
Total Revenues	\$24,168,609.98	\$18,842,453.74	\$9,538,392.78	\$5,000,630.28	\$5,437,816.23	\$62,987,903.01	\$59,568,017.62	\$55,676,670.55

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**COMPARATIVE STATEMENT OF EXPENDITURES
GENERAL FUND AND HIGHWAY FUND**

Years Ended June 30

	1950	1949	1948
General Fund:			
Accounts and Control	\$243,813.65	\$240,577.69	\$218,731.75
Adjutant General	269,771.02	331,995.96	386,262.92
Agriculture Department	627,487.66	465,909.85	456,259.78
Attorney General	81,634.08	82,805.10	86,242.41
Audit Department	76,852.88	73,577.51	71,436.61
Augusta State Airport	44,098.13	23,048.78	12,584.88
Banks and Banking	83,111.15	81,519.55	79,366.14
Development Commission	301,790.49	251,503.40	260,831.45
Education Department	7,124,794.94	6,524,326.74	5,892,132.74
Employees' Retirement	1,287,840.82	1,020,138.80	1,003,065.32
Executive Department	75,585.71	93,509.60	94,134.45
Finance Commissioner and Budget Officer	29,716.42	25,050.65	23,854.48
Forestry Department	481,027.87	261,073.45	300,823.02
Health and Welfare	14,555,011.04	12,392,266.63	11,091,826.76
Industrial Accident Commission	62,743.30	61,687.76	60,910.61
Institutional Service	5,277,625.46	5,227,183.53	4,793,968.29
Insurance Department	116,797.72	91,945.22	71,938.06
Labor and Industry	48,917.88	35,455.78	33,451.88
Legislative Department	67,205.65	395,214.29	44,468.52
Library, Maine State	69,318.19	63,943.35	61,849.12
Liquor Commission	1,195,281.93	1,187,867.43	1,134,981.22
Maine Maritime Academy	75,000.00	115,000.00	115,000.00
Park Commission	154,795.28	120,156.12	55,621.01
Personnel Department	40,007.05	30,920.75	28,001.58
Public Buildings, Superintendent of	190,365.61	186,395.94	202,416.78
Public Utilities Commission	93,504.22	98,423.28	89,019.29
Purchases, Bureau of	59,751.91	54,669.02	47,189.86
Sea and Shore Fisheries	207,908.51	196,837.46	188,310.24
Secretary of State	50,332.89	64,337.55	43,698.44
Supreme Judicial and Superior Courts	248,158.17	230,706.20	217,963.03
Taxation, Bureau of	211,065.69	203,052.50	206,559.24
Treasurer of State	37,653.70	36,729.89	34,261.45
University of Maine	897,176.00	1,042,953.00	1,442,953.00
Veterans' Affairs	397,511.63	320,936.63	319,083.86
Miscellaneous	485,282.17	284,942.44	411,746.78
Total General Fund	\$35,248,938.82	\$31,921,670.85	\$29,580,944.97
Highway Fund:			
Administration	\$339,447.59	\$257,222.42	\$227,415.13
Betterment of State and State Aid Highways	939,770.90	1,241,621.71	852,332.10
Bonds—Interest on	280,260.50	331,983.50	386,705.50
Bonds—Retirement	1,629,000.00	1,629,000.00	1,729,000.00
Bridge Loan Fund	1,403,720.54	1,523,910.52	1,180,854.40
Compensation for Injuries	42,249.06	39,945.08	52,635.41
Construction of State and State Aid Highways	14,610.93	7,853.87	13,488.81
Federal Grade Crossings	7,270.16	30,624.17	133,996.99
Federal Secondary Roads	2,379,502.38	1,259,982.10	1,440,106.58
First Surface Treatment	2,542.35	27,238.97	21,800.24
Grade Crossing Protection	9,909.66	—	—
Highway Loan Fund	5,066,893.01	4,468,234.64	2,593,501.20
Highway Planning Survey	134,183.30	123,384.46	92,808.20
Improved State and State Aid Highways	1,601,801.90	1,476,946.51	1,298,588.65
Maintenance of Bridges	440,138.22	455,372.73	456,229.54
Maintenance of State and State Aid Highways	5,631,762.59	6,431,376.28	5,580,628.70
Old Town—Indian Island Bridge	13,496.85	—	—
Post War Surveys	23,390.43	29,991.76	16,921.37
Removal of Snow from Highways	2,228,850.62	1,849,715.94	2,010,140.89
Special Resolves	100,265.84	108,811.56	136,287.69
Town Road Improvement Fund	465,268.32	530,757.31	473,339.21
State Aid Reconstruction	1,278.29	13,739.12	43,198.80
Secondary Reconstruction	9,607.21	30,735.84	91,349.20
Secretary of State Motor Vehicle Division	439,068.26	436,762.75	295,895.81
State Police	755,791.18	607,336.02	607,624.54
Miscellaneous	254,519.21	208,861.61	222,122.21
Total Highway Fund	\$24,214,599.30	\$23,121,408.87	\$19,956,971.17

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

Year Ended June 30, 1950

Revenues per Controller		\$61,210,062.62
Audit Additions:		
Interfund Revenues	\$137,045.34	
Accounts Receivable—Not Set Up	42,796.46	
Railroad and Telegraph Tax Refunds (Deducted from Revenue)	60,164.72	
Toll Bridge Revenues	242,355.82	
Augusta State Airport Revenue	21,786.58	
Liquor Administrative (Deducted from Revenue)	1,195,281.93	
Municipal Contribution—Armory Construction	90,000.00	
Federal Grants—Augusta State Hospital	94,179.31	
Bond Fund Revenue	45.00	
Prior Year's Adjustments (Charged to Current Year)	4,613.54	
Total Additions		1,888,268.70
Audit Deductions:		
1948-49 Revenue Included in 1949-50	102,015.90	
Federal Accounts Receivable Disallowed	8,203.00	
Adjustment of Liquor Profits 1948-49	209.41	
Total Deductions		110,428.31
Revenues per Audit (Ex. B-1)		\$62,987,903.01
Expenditures per Controller		\$61,811,434.55
Audit Additions:		
Expenditures from Appropriations from Unappropriated Surplus	\$1,279,422.95	
Administrative Expense—Liquor	1,195,281.93	
Railroad and Telegraph Tax Refunds	60,164.72	
Due to Other Funds—Not Set Up	50,260.64	
Toll Bridge Expenditures	152,779.03	
Augusta State Airport Expenditures	31,873.13	
Interfund Expenditures	137,045.34	
Replacement of Railroad Warning Signs	420.21	
Bond Fund Expenditures	553.59	
Total Additions		2,907,601.54
Audit Deductions:		
1948-49 Expenditures Included in 1949-50		64,719,036.09
		34,125.43
Expenditures per Audit (Ex. B)		\$64,684,910.66

ANALYSIS OF UNAPPROPRIATED SURPLUS

Year Ended June 30, 1950

	General Fund	Highway Fund
Balance July 1, 1949	\$6,883,316.40	\$1,253,603.91
Adjustments of Prior Years	5,324.37	2,058.98
Adjusted Balance	6,888,640.77	1,255,662.89
Additions for Year:		
Excess of Available Funds over Expenditures (Exhibit B)	\$358,598.65	\$993,204.91
Less: Appropriations by Highway Commission	—	670,166.02
Net Increase to Surplus	358,598.65	323,038.89
Surplus from Richmond-Dresden Bridge		2,186.81
Unexpended Funds from Public Utilities		
Truck Division		25,000.00
Return of Working Capital by Highway Garage		100,000.00
Return of Working Capital by Blind		
Enterprises	200.00	
Return of Advance by Maine Forestry District	63,000.00	^
Correction of Reserve for Taxes Receivable	14,941.50	
Total Additions	436,740.15	450,225.70
	7,325,380.92	1,705,888.59
Deductions for Year:		
Adjusting Reserve for Accounts Receivable		1,073.85
Segregation of Additional Funds Advanced to Maine Office Building Authority	24,547.52	
Restoration of Contingent Account	103,223.25	
Reserve for General Fund Operating Capital	2,000,000.00	
Advance to Educational Surplus Property Pool	2,000.00	
Appropriations from Surplus by 94th Legislature:		
Regular Session	\$1,868,776.19	
Special Session	1,073,400.00	
Total Deductions	5,071,946.96	1,073.85
Balance June 30, 1950	\$2,253,433.96*	\$1,704,814.74

*This figure does not reflect Legislative Appropriations from Unappropriated Surplus in the amount of \$2,313,050.00, effective for the 1950-51 fiscal year.

SCHEDULE OF CASH

As of June 30, 1950

Cash in Banks	Total	Demand Deposits	Time Deposits
Androscoggin County Savings Bank	\$10,151.50	—	\$10,151.50
Aroostook Trust Company	119,764.24	\$119,764.24	—
Ashland Trust Company	15,000.00	15,000.00	—
Auburn Savings Bank	12,630.25	—	12,630.25
Augusta Savings Bank	49,574.45	—	49,574.45
Bangor Savings Bank	13,746.01	—	13,746.01
Bar Harbor Banking and Trust Company and Branches	52,146.69	52,146.69	—
Bath National Bank	68,605.80	68,605.80	—
Bath Savings Institution	19,474.13	—	19,474.13
Bath Trust Company	35,305.68	35,305.68	—
Biddeford Savings Bank	10,336.19	—	10,336.19
Brewer Savings Bank	63,606.15	—	63,606.15
Brunswick Savings Institution	25,205.55	—	25,205.55
Camden National Bank	25,286.82	25,286.82	—
Canal National Bank	96,900.49	96,900.49	—
Casco Bank and Trust Company and Branches	445,790.04	445,790.04	—
Community Trust Company and Branches	87,421.94	87,421.94	—
Depositors Trust Company and Branches	2,802,626.71	2,796,595.27	6,031.44
Eastern Trust and Banking Company and Branches	193,541.28	193,541.28	—
Eastport Savings Bank	15,412.58	—	15,412.58
Federal Trust Company	179,763.88	179,763.88	21,229.09
First Auburn Trust Company and Branches	75,171.32	75,171.32	—
First National Bank—Bar Harbor	23,324.01	23,324.01	—
Bath	71,567.89	71,567.89	—
Belfast	43,113.00	43,113.00	—
Biddeford	76,238.30	76,238.30	—
Brunswick	21,534.22	21,534.22	—
Damariscotta	63,323.16	63,323.16	—
Farmington	58,000.00	58,000.00	—
Fort Fairfield	65,322.16	65,322.16	—
Fort Kent	71,803.10	71,803.10	—
Houlton	84,482.17	84,482.17	—
Lewiston	15,133.07	15,133.07	—
Pittsford	74,569.62	74,569.62	—
Rockland	1,525,696.95	1,511,407.44	14,289.51
First National Granite Bank	361,063.02	361,063.02	—
First Portland National Bank	29,262.06	—	29,262.06
Franklin County Savings Bank	76,946.56	76,946.56	—
Frontier Trust Company	43,091.32	—	43,091.32
Gardiner Savings Institution	8,534.59	—	8,534.59
Gorham Savings Bank	92,509.62	92,509.62	—
Guilford Trust Company	12,900.29	—	12,900.29
Houlton Savings Bank	28,246.90	28,246.90	—
Houlton Trust Company	22,743.00	22,743.00	—
Katahdin Trust Company and Branches	13,000.00	13,000.00	—
Kezar Falls National Bank	32,749.65	—	32,749.65
Kennebec Savings Bank	17,181.75	—	17,181.75
Kennebunk Savings Bank	15,335.15	—	15,335.15
Kingfield Savings Bank	91,957.31	91,957.31	—
Knox County Trust Company	191,806.82	191,806.82	—
Lewiston Trust Company	36,881.94	36,881.94	—
Liberty National Bank	56,030.33	56,030.33	—
Lincoln Trust Company	63,925.56	63,925.56	—
Livermore Falls Trust Company	16,551.88	—	16,551.88
Machias Savings Bank	21,533.75	—	21,533.75
Maine Savings Bank	108,921.22	103,921.22	5,000.00
Manufacturers National Bank	35,856.95	—	35,856.95
Mechanics Savings Bank	60,386.99	60,386.99	—
Merchants National Bank	663,693.36	663,693.36	—
Merrill Trust Company and Branches	70,430.93	65,430.93	5,000.00
Millinocket Trust Company	158,760.58	158,760.58	—
National Bank of Commerce	74,844.11	74,844.11	—
National Bank of Gardiner	68,140.12	58,140.12	10,000.00
Newport Trust Company	20,000.00	20,000.00	—
North Berwick National Bank	193,519.39	193,519.39	—
Northern National Bank and Branches	72,315.55	72,315.55	—
Norway National Bank	26,622.93	—	26,622.93
Norway Savings Bank	12,000.00	12,000.00	—
Ocean National Bank	10,269.03	—	10,269.03
Penobscot Savings Bank	67,195.74	67,195.74	—
Peoples National Bank	5,820.71	—	5,820.71
Peoples Savings Bank	100,352.47	100,352.47	—
Pepperell Trust Company	21,073.65	—	21,073.65
Piscataquis Savings Bank	16,061.97	—	16,061.97
Portland Savings Bank	—	—	—

SCHEDULE OF CASH
As of June 30, 1950

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	44,902.07	44,902.07	—
Rumford National Bank	86,716.83	86,716.83	—
Saco-Biddeford Savings Institution	2,983.09	—	2,983.09
Sanford Institution for Savings	13,066.72	—	13,066.72
Sanford Trust Company	80,111.00	80,111.00	—
Skowhegan Savings Bank	20,818.91	—	20,818.91
South Berwick Trust Company	16,825.84	16,825.84	—
South Paris Savings Bank	25,972.07	—	25,972.07
Springvale National Bank	20,000.00	20,000.00	—
Thomaston National Bank	55,151.31	55,151.31	—
Union Trust Company	83,045.88	83,045.88	—
Washburn Trust Company	17,078.81	17,078.81	—
Waterville Savings Bank	39,294.59	—	39,294.59
Westbrook Trust Company	75,555.20	75,555.20	—
Wilton Trust Company	14,438.84	14,438.84	—
York County Savings Bank	2,225.41	—	2,225.41
York National Bank	74,424.40	74,424.40	—
Total Cash in Banks	\$10,523,534.21	\$9,816,640.89	\$706,893.32
Petty Cash and Change Funds	24,075.00		
Total Cash (Exhibit A)	\$10,547,609.21		

SUMMARY OF INVESTMENTS
As of June 30, 1950

	Total All Funds	General and Bond Funds	Highway Fund	Sinking Fund Kennebec Bridge Bonds	Trust Funds					
					Total Trust Funds	Maine State Retirement System	Trust and Guarantee Deposits	Lands Re- served for Public Uses	Permanent School Fund	Other Trust Funds
Bonds at Par:										
U. S. Government—Short Term...	\$4,748,000.00	\$2,748,000.00	\$2,000,000.00	—	—	—	—	—	—	—
U. S. Government—Long Term...	7,811,800.00	—	—	\$28,000.00	\$7,783,800.00	\$4,944,000.00	\$816,500.00	\$763,500.00	\$569,600.00	\$690,200.00
State and Municipal.....	26,000.00	—	—	—	26,000.00	16,000.00	10,000.00	—	—	—
Canadian.....	65,000.00	—	—	—	65,000.00	65,000.00	—	—	—	—
Railroads.....	1,134,000.00	—	—	—	1,134,000.00	1,003,000.00	—	131,000.00	—	—
Other Utilities.....	4,495,000.00	—	—	—	4,495,000.00	4,126,000.00	—	369,000.00	—	—
Industrial.....	471,000.00	—	—	—	471,000.00	455,000.00	—	16,000.00	—	—
Porto Rico.....	25,000.00	—	—	—	25,000.00	—	25,000.00	—	—	—
Total Bonds at Par.....	18,775,800.00	2,748,000.00	2,000,000.00	28,000.00	13,999,800.00	10,609,000.00	851,500.00	1,279,500.00	569,600.00	690,200.00
Unamortized Premiums on Bonds...	247,640.89	—	583.53	—	247,057.36	233,212.04	—	13,694.19	—	151.13
Discount on Bonds.....	62,272.50	—	—	—	62,272.50	54,972.50	—	7,300.00	—	—
Net Carrying Value of Bonds	18,961,168.39	2,748,000.00	2,000,583.53	28,000.00	14,184,584.86	10,787,239.54	851,500.00	1,285,894.19	569,600.00	690,351.13
Stocks at Cost:										
Bank Stocks.....	57,219.38	*1,397.50	—	—	55,821.88	50,821.88	5,000.00	—	—	—
Other Stocks.....	12,013.00	—	—	—	12,013.00	12,013.00	—	—	—	—
Net Carrying Value of Stocks	69,232.38	1,397.50	—	—	67,834.88	62,834.88	5,000.00	—	—	—
Farm Mortgage Loans.....	3,015.65	—	—	—	3,015.65	—	—	3,015.65	—	—
State Owned Property (Foreclosed Mortgages).....	356.00	—	—	—	356.00	—	—	356.00	—	—
Total Investments.....	\$19,033,772.42	\$2,749,397.50	\$2,000,583.53	\$28,000.00	\$14,255,791.39	\$10,850,074.42	\$856,500.00	\$1,289,265.84	\$569,600.00	\$690,351.13

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

SCHEDULE OF TAXES RECEIVABLE

As of June 30, 1950

	Total	Current	30 Days	60 Days	90 Days and Over
General Fund:					
Tax on Corporations—1949	\$2,160.00	—	—	—	\$2,160.00
Inheritance Tax	85,937.65	\$49,398.40	\$10,830.93	\$7,672.05	18,036.27
Tax on Premium Insurance—1950	109.70	109.70	—	—	—
Tax of Personal Property—1946	16.79	—	—	—	16.79
—1947	54.42	—	—	—	54.42
—1948	300.77	—	—	—	300.77
—1949	1,343.13	—	—	—	1,343.13
Property Outside Forestry Dist.—1949	117.83	—	—	—	117.83
—1950	1,956.79	—	—	1,956.79	—
Tax on Railroad Companies—1950	1,080,789.09	1,080,789.09	—	—	—
School Tax Assessment—1949	664.13	—	—	—	664.13
—1950	21,323.51	—	—	21,323.51	—
Tax on Telephone Companies—1950	3,463.52	1,418.78	2,044.74	—	—
Tobacco Tax	247,073.04	247,073.04	—	—	—
Tax on Wild Lands—1949	3,728.12	—	—	—	3,728.12
—1950	304,262.40	—	—	304,262.40	—
	1,753,300.89	1,378,789.01	12,875.67	335,214.75	26,421.46
Highway Fund:					
Gasoline Tax33	—	—	—	.33
Use Fuel Tax	17.15	16.97	.18	—	—
	16.82	16.97	.18	—	.33
Special Revenue Funds:					
Fire Prevention Tax on Insurance Companies—1950	2.60	—	—	2.60	—
Tax on Organized Towns—1949	200.00	—	—	—	200.00
—1950	112,856.00	112,856.00	—	—	—
Tax on Unorganized Towns—1949	3,925.41	—	—	—	3,925.41
—1950	332,607.03	—	—	332,607.03	—
	449,591.04	112,856.00	—	332,609.63	4,125.41
Agency Funds:					
Bank Stock Tax	58,427.25	58,427.25	—	—	—
Total Taxes Receivable	\$2,261,336.00	\$1,550,089.23	\$12,875.85	\$667,824.38	\$30,546.54

SCHEDULE OF ACCOUNTS RECEIVABLE

As of June 30, 1950

	Total	Current	30 Days	60 Days	90 Days and Over
Due from Federal Government:					
General Fund:					
Adjutant General's Department.....	\$10,952.97	\$10,952.97	—	—	—
Withholding Tax Refunds.....	.55	—	—	\$.55	—
Augusta State Hospital—Construction.....	48,367.10	48,367.10	—	—	—
Emergency Tuberculosis Care of Veterans.....	1,296.00	1,296.00	—	—	—
Forestry Department.....	2,466.93	—	—	—	\$2,466.93
Total General Fund.....	63,083.55	60,616.07	—	.55	2,466.93
Highway Fund:					
Highway Loan Fund.....	236,130.48	70,543.83	\$52,579.02	62,240.41	50,767.22
Special Revenue Funds:					
Agriculture—Shipping Point Inspection.....	36,643.16	18,778.00	17,659.00	—	206.16
Inland Fish and Game Department.....	4,913.99	4,913.99	—	—	—
Total Special Revenue Funds.....	41,557.15	23,691.99	17,659.00	—	206.16
Total Due from Federal Government.....	340,771.18	154,851.89	70,238.02	62,240.96	53,440.31
Other Accounts Receivable:					
General Fund:					
Atlantic Sea Run Salmon.....	32.00	—	—	—	32.00
Augusta State Hospital.....	67,160.89	11,115.52	5,618.07	3,442.34	46,984.96
Bangor State Hospital.....	29,705.59	4,084.49	1,780.51	12,858.48	10,982.11
Education Department.....	17,937.43	3,061.29	143.27	2,984.00	11,748.87
Emergency Tuberculosis Service.....	76,161.85	8,646.33	583.54	4,071.21	62,860.77
Health and Welfare Department.....	122,265.02	95,807.00	49.50	10,063.79	16,344.73
Insurance Recoveries.....	60.53	—	—	—	60.53
Maine Development Commission.....	1,058.34	—	1,058.34	—	—
Maine State Office Building Authority.....	258,013.90	17.25	4.00	—	257,992.65
Maine State Prison.....	126.43	54.22	—	46.25	25.96
Miscellaneous—Animal Industry.....	100.00	—	—	—	100.00
Pownal State School.....	13,369.86	3,015.46	927.04	567.49	8,859.87
Protested Checks.....	211.70	206.70	—	—	5.00
Equity—W. A. Runnell's Estate.....	913.96	—	—	—	913.96
Maine State Library.....	891.34	64.23	—	75.58	751.53
Total General Fund.....	588,008.84	126,072.49	10,164.27	34,109.14	417,662.94

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	Total	Current	30 Days	60 Days	90 Days and Over
Other Accounts Receivable: (Continued)					
Highway Fund:					
Administration.....	\$1.00	—	\$1.00	—	—
Planning Survey.....	36.20	\$19.50	3.25	\$13.45	—
Maintenance of Bridges.....	1,062.40	173.13	—	—	\$889.27
Maintenance of State and State Aid Highways.....	9,353.27	338.31	284.29	65.47	8,665.20
Reimbursable Work Account.....	607.30	607.30	—	—	—
Snow Removal.....	16,887.89	557.75	615.35	3,237.38	12,477.41
Bridge Loan Fund.....	245,907.16	81,203.54	1,816.63	7,523.32	155,363.67
Highway Loan Fund.....	114.01	—	—	—	114.01
Permits to Open Highways.....	3,586.90	671.17	707.00	26.00	2,182.73
Protested Checks.....	74.00	27.00	47.00	—	—
Salary and Expense Advances.....	9.75	—	—	—	9.75
Total Highway Fund.....	277,639.88	83,597.70	3,474.52	10,865.62	179,702.04
Special Revenue Funds:					
Agriculture Department.....	121,525.31	34,767.84	84,379.28	—	2,378.19
Education Department—Surplus Food Distribution.....	3,074.02	3,036.48	—	33.62	3.92
Audit—Municipal Division.....	8,084.22	2,512.38	2,167.41	1,126.87	2,277.56
Protested Checks.....	107.89	10.50	—	—	97.39
Total Special Revenue Funds.....	132,791.44	40,327.20	86,546.69	1,160.49	4,757.06
Public Service Enterprises:					
Liquor Commission.....	3,044.69	2,053.61	538.21	31.29	421.58
Working Capital Funds:					
Educational Surplus Property Pool.....	803.57	516.13	—	90.14	197.30
Prison Industries.....	2,487.41	1,919.80	166.70	17.50	383.41
Highway Garage.....	35,018.71	30,795.26	4,070.83	—	152.62
Seed Potato Board.....	577.48	577.48	—	—	—
Maine State Prison Farm.....	20.82	6.47	—	14.35	—
Total Working Capital Funds.....	38,907.99	33,815.14	4,237.53	121.99	733.33
Trust and Agency Funds:					
Maine State Retirement System.....	17,297.01	25.90	—	15,954.50	1,316.61
Lands Reserved for Public Uses.....	25,000.00	25,000.00	—	—	—
Total Trust and Agency Funds.....	42,297.01	25,025.90	—	15,954.50	1,316.61
Maine Employment Security Commission.....	185,427.45	15,639.65	—	—	169,787.80
Total Other Accounts Receivable.....	1,268,117.30	326,531.69	104,961.22	62,243.03	774,381.36
Total Accounts Receivable.....	1,608,888.48	481,383.58	175,199.24	124,483.99	827,821.67
Less: Reserve for Accounts Receivable.....	53,701.28	—	—	—	—
Net Accounts Receivable.....	\$1,555,187.20				

SCHEDULE OF MERCHANDISE INVENTORIES

Schedule A-5

(Service Departments Only)

As of June 30, 1950

Departmental Supplies	\$12,068.69
Liquor Commission	2,677,555.20
Prison Industries	17,472.15
Total	\$2,707,096.04

SCHEDULE OF OTHER ASSETS

Schedule A-6

As of June 30, 1950

Working Capital Advanced to Other Funds	\$3,939,906.80
Due from Other Funds	126,870.23
Contract with M.C.R.R. (Kennebec Bridge)	1,252,941.20
Inventories:	
Supplies	432,575.08
Work in Process	44,768.09
Prepaid Items	3,550.63
Suspense Items	561.64
Cash in Closed Banks	33.27
Interfund Items Eliminated	5,801,206.94
Net Total	\$1,734,429.91

SCHEDULE OF FIXED ASSETS

(Service Departments Only)

As of June 30, 1950

Fixed Assets:	
Departmental Garage	\$92,937.31
Highway Garage	2,825,450.71
Liquor Commission	208,582.48
Prison Industries	55,228.79
Scientific Investigation of Blueberries	24,995.65
Seed Potato Board	85,883.94
Rock Crusher	34,303.40
Institutions—Farms	761,418.16
	4,088,300.44
Less—Reserve for Depreciation	1,679,887.07
Net Total	\$2,408,413.37

SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES

As of June 30, 1950

Bonds Matured—Not Presented	\$11,000.00
Interest Matured—Not Presented	7,852.50
1950-51 Prepayments	741,544.98
Federal Withholding Tax	89,972.43
Other:	
Employees' Subscriptions to Government Bonds	13,502.90
Accrued Rent and Pay Rolls	19,613.88
Property Tax—Partial Payments	471.42
Unredeemed Pari Mutuel Tickets	821.60
Dog Licenses	16,566.00
Bank Stock Taxes	248,560.13
Flagstaff Plantation—School Fund	1,926.10
Miscellaneous Suspense Items	93.50
Total	\$1,151,925.44

BONDED DEBT—BY MATURITIES
As of June 30, 1950

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, 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 . . .	\$8,517,500.00	\$45,000.00	\$450,000.00	\$1,400,000.00	\$1,850,000.00	\$6,622,500.00	\$1,253,811.00

Note: Contingent Liability—Deer Isle-Sedgwick Bridge Bonds \$378,000.00

BONDED DEBT BY ISSUES
As of June 30, 1950

Purpose of Issue	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured or Called	Balance Unmatured June 30, 1950
Agriculture (Bangs Disease)	Feb. 1, 1943	1947-61	1%	\$225,000.00	\$180,000.00	\$45,000.00
Highways and Bridges	Sept. 1, 1913	1914-53	4	300,000.00	270,000.00	30,000.00
	July 1, 1914	1915-54	4	500,000.00	442,500.00	57,500.00
	April 1, 1920	1930-54	5	2,500,000.00	2,100,000.00	400,000.00
	July 1, 1922	1943-52	4	1,250,000.00	875,000.00	375,000.00
	July 1, 1923	1941-50	4	1,600,000.00	1,440,000.00	160,000.00
	July 1, 1924	1949-58	4	1,000,000.00	1,000,000.00	900,000.00
	July 1, 1930	1936-50	4	1,500,000.00	1,400,000.00	100,000.00
	Sept. 2, 1930	1936-50	4	1,500,000.00	1,400,000.00	100,000.00
	July 1, 1931	1932-51	3½	2,000,000.00	1,800,000.00	200,000.00
	Sept. 1, 1931	1932-51	3½	2,000,000.00	1,800,000.00	200,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	450,000.00	50,000.00
	July 1, 1932	1945-54	4	2,000,000.00	1,000,000.00	1,000,000.00
	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	450,000.00	50,000.00
	Oct. 1, 1938	1940-49	2	1,000,000.00	1,000,000.00	—
	Aug. 1, 1939	1940-49	2	1,000,000.00	1,000,000.00	—
	July 1, 1940	1941-50	1 1-8	1,000,000.00	900,000.00	100,000.00
	July 1, 1941	1942-51	7-8	500,000.00	400,000.00	100,000.00
	April 1, 1942	1947-53	1	700,000.00	400,000.00	300,000.00
				23,850,000.00	17,227,500.00	6,622,500.00
Waldo-Hancock Bridge	Mar. 1, 1946	1947-60	7-10	600,000.00	150,000.00	450,000.00
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.....				\$26,075,000.00	\$17,557,500.00	\$8,517,500.00

BONDED DEBT—INTEREST REQUIREMENTS

As of June 30, 1950

Year Ending	Total for Year	Payable from General Fund	Payable from Public Service Enterprises			Payable from Highway Fund
			Waldo-Hancock Bridge	Kennebec Bridge	Total	
June 30, 1951	\$266,638.00	\$450.00	\$3,150.00	\$33,500.00	\$36,650.00	\$229,538.00
1952	220,413.00	—	2,835.00	32,500.00	35,335.00	185,078.00
1953	180,370.00	—	2,520.00	30,750.00	33,270.00	147,100.00
1954	144,845.00	—	2,205.00	28,800.00	31,005.00	113,840.00
1955	108,970.00	—	1,890.00	26,850.00	28,740.00	80,230.00
1956	81,225.00	—	1,575.00	25,650.00	27,225.00	54,000.00
1957	61,710.00	—	1,260.00	24,450.00	25,710.00	36,000.00
1958	39,995.00	—	945.00	23,050.00	23,995.00	16,000.00
1959	24,280.00	—	630.00	21,650.00	22,280.00	2,000.00
1960	19,815.00	—	315.00	19,500.00	19,815.00	—
1961	17,150.00	—	—	17,150.00	17,150.00	—
1962	15,550.00	—	—	15,550.00	15,550.00	—
1963	13,950.00	—	—	13,950.00	13,950.00	—
1964	11,600.00	—	—	11,600.00	11,600.00	—
1965	9,800.00	—	—	9,800.00	9,800.00	—
1966	8,250.00	—	—	8,250.00	8,250.00	—
1967	7,500.00	—	—	7,500.00	7,500.00	—
1968	6,000.00	—	—	6,000.00	6,000.00	—
1969	5,250.00	—	—	5,250.00	5,250.00	—
1970	4,500.00	—	—	4,500.00	4,500.00	—
1971	3,000.00	—	—	3,000.00	3,000.00	—
1972	2,250.00	—	—	2,250.00	2,250.00	—
1973	750.00	—	—	750.00	750.00	—
Total . .	\$1,253,811.00	\$450.00	\$17,325.00	\$372,250.00	\$389,575.00	\$863,786.00

STATE TRUST FUNDS—INCOME AND PAYMENTS
Year Ended June 30, 1950

Schedule A-10

	Balance Undistributed 7-1-49	Net Income for Year	Distribution of Reserve Fund Earnings	State Appropriations	Total	Income Added to Principal	Income Distributed for Year	Impounded Income Written-off	Balance Undistributed 6-30-50
Retirement Fund:									
Maine State Retirement System:									
Pension Fund.....	—	\$241,804.26	—	—	\$241,804.26	\$241,804.26	—	—	—
Expense Fund.....	—	7,308.98	—	\$41,292.80	48,601.78	—	\$48,601.78	—	—
Total Retirement Fund.....	—	249,113.24	—	41,292.80	290,406.04	241,804.26	48,601.78	—	—
Lands Reserved for Public Uses.....	—	81,925.42	—	29,064.06	110,989.48	47,508.44	63,239.04	—	\$242.00
Permanent School Fund.....	\$49,268.13	15,033.67	—	—	64,301.80	—	15,033.67	—	49,268.13
Other Trust Funds:									
Augusta State Hospital.....	590.18	1,599.82	86.83	672.47	2,949.30	—	2,350.59	—	598.71
Baxter State Park.....	—	17.62	—	—	17.62	—	—	—	17.62
Central Maine Sanatorium.....	—	40.18	—	—	40.18	—	40.18	—	—
Eastern State Normal School.....	112.50	25.00	—	—	137.50	—	—	—	137.50
Farmington State Teachers' College.....	2,852.04	2,130.24	—	—	4,982.28	—	712.18	—	4,270.10
Former Governor's Cemetery Lot.....	—	2.08	—	—	2.08	—	—	—	2.08
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.....	96.06	12.00	—	—	108.06	—	—	—	108.06
Jordan Forestry Fund.....	42.52	20.94	—	—	63.46	—	—	—	63.46
Mackworth Island.....	—	15.55	—	—	15.55	15.55	—	—	—
Madawaska Territory 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.....	—	539.87	—	—	539.87	—	539.87	—	—
Military and Naval Children's Home.....	—	392.53	—	—	392.53	—	392.53	—	—
Ministerial and School Fund.....	—	20.58	—	—	20.58	—	—	—	—
Passamaquoddy Indians.....	5,717.57	4,039.40	826.27	—	10,583.24	1,546.84	4,883.50	\$48.44	4,104.46
Penobscot Indians.....	922.94	1,681.90	132.86	—	2,737.70	891.51	1,814.76	31.43	—
Pownal State School.....	27.64	130.17	—	—	157.81	—	130.17	27.64	—
State School for Boys.....	—	14.00	—	—	14.00	—	14.00	—	—
State School for Girls.....	4.10	228.93	—	—	233.03	—	228.93	4.10	—
University of Maine.....	6,170.41	4,939.37	860.45	4,121.68	16,091.91	4,124.79	9,921.50	382.36	1,663.26
Western Maine Sanatorium.....	1,605.87	2,309.58	236.75	—	4,152.20	—	2,546.33	—	1,605.87
Total Other Trust Funds.....	18,141.83	18,359.76	2,143.16	5,184.15	43,828.90	6,578.69	24,185.12	493.97	12,571.12
Reserve Fund.....	1,967.99	350.17	2,143.16	—	175.00	—	—	—	175.00
Grand Totals (Exhibit A).....	\$69,377.95	\$364,782.26	—	\$75,541.01	\$509,701.22	\$295,891.39	\$151,059.61	\$493.97	\$62,256.25

Note: Undistributed Income June 30, 1950:
 Profit on Sale of Securities Reserved for Future Losses \$57,473.90
 No Specific Beneficiary Shown by Trust 108.06
 Distribution Not Due or Required 4,674.29

\$62,256.25

ANALYSIS OF CHANGE IN PRINCIPAL—STATE TRUST FUNDS
Year Ended June 30, 1950

	Balance of Principal 7-1-49	Additions		Deductions		Balance of Principal 6-30-50
		Contributions, Earnings, etc.	State Appropriations	Withdrawals, Payments, etc.	Valueless Assets Written-Off	
Retirement Funds:						
Maine State Retirement System.....	\$9,040,621.99	\$2,026,505.90	\$1,428,253.36	\$1,353,754.02	—	\$11,141,627.23
Trust and Guarantee Deposits:						
Deorganized Towns.....	4,705.29	287.47	—	4,981.88	—	10.88
Guarantee Deposits.....	868,520.72	4,372.86	—	11,894.45	—	860,999.13
Committed Children.....	12,948.82	18,234.52	—	22,778.03	—	8,405.31
Industrial Accident Comm.—Second Injury.....	9,900.00	1,500.00	—	597.37	—	10,802.63
Financial Responsibility Deposits.....	50,150.00	21,625.00	—	32,580.00	—	39,195.00
Public Administrators' Funds.....	62,068.99	15,417.36	—	—	—	77,486.35
Receivers' Funds—Defunct Banks.....	211,852.88	—	—	1,662.80	—	210,190.08
State School for Boys.....	14.19	—	—	—	—	14.19
Unclaimed Dividends.....	510.83	—	—	64.99	—	445.84
Total Trust and Guarantee Deposits.....	1,220,671.72	61,437.21	—	74,559.52	—	1,207,549.41
Lands Reserved for Public Uses.....	1,323,271.67	47,508.44	—	—	—	1,370,780.11
Permanent School Fund.....	565,204.48	—	—	—	—	565,204.48
Other Trust Funds:						
Augusta State Hospital.....	68,773.44	—	2,000.00	—	\$4,000.00	66,773.44
Bangor State Hospital.....	2,000.00	—	—	—	2,000.00	—
Baxter State Park.....	759.53	—	—	—	—	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
Former Governor's Cemetery Lot.....	—	250.00	—	—	—	250.00
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.....	11,592.50	15.55	—	6,608.05	—	5,000.00
Madawaska Territory School.....	5,000.00	—	—	—	—	5,000.00

	Balance of Principal 7-1-49	Additions		Deductions		Balance of Principal 6-30-50
		Contributions, Earnings, etc.	State Appropriations	Withdrawals, Payments, etc.	Valueless Assets Written-Off	
Other Trust Funds—Concluded:						
Madison School District No. 2	\$1,000.00	—	—	—	—	\$1,000.00
Maine School for the Deaf	22,025.41	\$5.44	\$7.15	—	\$7.15	22,030.85
Military and Naval Children's Home	17,582.94	—	903.76	—	903.76	17,582.94
Ministerial and School Fund	826.50	—	—	—	—	826.50
Passamaquoddy Tribe of Indians	175,123.89	1,546.84	—	—	1,546.84	175,123.89
Penobscot Tribe of Indians	95,642.44	891.51	24,434.12	—	25,325.63	95,642.44
Pownal State School	6,000.00	—	1,404.00	—	1,404.00	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	—	208.96	—	208.96	11,712.15
University of Maine	218,575.00	4,124.79	15,723.05	—	19,847.84	218,575.00
Western Maine Sanatorium	99,286.19	—	—	—	—	99,286.19
Total Other Trust Funds	830,209.16	6,834.13	44,681.04	6,608.05	55,244.18	819,872.10
Grand Total State Trust Funds (Exhibit A)	\$12,979,979.02	\$2,142,285.68	\$1,472,934.40	\$1,434,921.59	\$55,244.18	\$15,105,033.33
Employment Security Trust Fund:						
Balance of Fund 7-1-49	\$40,810,259.00	—	—	—	—	—
Employers' Contributions	—	\$6,171,699.53	—	—	—	—
Penalties and Interest	—	8,066.50	—	—	—	—
Interest Earned on Fund	—	820,629.31	—	—	—	—
Benefits Paid to Unemployed	—	—	—	\$11,984,468.11	—	—
Total Employment Security Trust Fund (Exh. A)	\$40,810,259.00	\$7,000,395.34	—	\$11,984,468.11	—	\$35,826,186.23

ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1950

ADDITIONS

Maine State Retirement System:

Individual Contributions:

Maine Teachers	\$745,195.27
State Employees	590,851.25
County Employees	11,245.84
Municipal Employees	137,907.88
Quasi-Independent Agency Employees	3,961.13

Total Individual Contributions	\$1,489,161.37
County Contributions	31,436.05
Municipal Contributions	203,279.22
Quasi-Independent Agency Contributions	2,491.00
Federal Contributions	58,334.00
Net Earnings for Year	241,804.26

Total Additions to Maine State Retirement System 2,026,505.90

Trust and Guarantee Deposits:

Additional Deposits 61,437.21

Lands Reserved for Public Uses:

Rent of Land	27,290.99
Sale of Stumpage, Gravel, etc.	20,217.45
	47,508.44

Other Trust Funds:

New Trust—Former Governor's Cemetery Lot	250.00
Income Added to Principal	6,584.13
	6,834.13

Total Additions \$2,142,285.68

WITHDRAWALS

Maine State Retirement System:

Refunded to Members	\$285,770.90
Pensions Paid:	
Retired Teachers	541,780.14
Retired State Employees	431,946.83
Retired County Employees	9,619.31
Retired Municipal Employees	84,636.84

Total Withdrawals—Maine State Retirement System \$1,353,754.02

Trust and Guarantee Deposits:

Deposits Returned 74,559.52

Other Trust Funds:

Transfer to Mackworth Island Operating Account 6,608.05

Total Withdrawals \$1,434,921.59

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Accounts and Control, Bureau of Adjutant General:	\$ —	\$ —	\$248,350.00	\$ —	\$ —	\$248,350.00	\$243,813.65	\$ —	\$11,544.00	\$13,136.94	\$2,943.41
Departmental Operations.....	1,183.46	—	119,273.00	—	18,207.85	138,664.31	124,984.59	1,183.46	7,936.00	—	4,560.26
Military Fund.....	1,392.62	—	46,993.00	—	11,761.75	60,147.37	56,739.64	1,392.62	4,528.00	—	6,543.11
Operating State Armories.....	1,649.11	—	90,500.00	—	—	92,149.11	83,821.60	1,649.11	15,420.00	—	22,098.40
Agriculture Department:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations.....	—	—	73,910.00	—	—	73,910.00	75,426.14	—	2,028.00	164.09	347.77
Promotion of Agriculture.....	—	—	25,955.00	—	49,287.20	75,242.20	73,432.25	—	—	1,533.66	276.29
Maine Building—Eastern States Exposition.....	—	2,021.91	—	3,500.00	980.00	6,501.91	2,648.41	—	—	—	3,853.50
Animal Industry.....	—	—	89,622.00	—	—	89,622.00	84,306.53	—	1,464.00	4,211.34	2,568.13
Bee Industry.....	—	—	750.00	—	528.00	1,278.00	334.28	—	—	—	943.72
Dog License Administration.....	—	—	85,000.00	—	—	85,000.00	75,750.45	—	—	9,229.55	20.00
Eradication of Bangs Disease.....	—	—	119,881.00	—	—	119,881.00	119,474.73	—	312.00	83.43	634.84
Interest and Retirement—Bangs Disease Bonds.....	—	—	45,900.00	—	—	45,900.00	45,900.00	—	—	—	—
Division of Inspection.....	6,825.50	—	55,761.00	—	31,732.00	94,318.50	81,668.72	6,825.50	1,596.00	4,052.78	175.50
Division of Markets.....	—	3,087.93	39,697.00	—	15,886.50	58,671.43	58,921.34	—	5,124.00	2,060.78	2,813.31
Division of Plant Industry.....	—	1,164.60	29,726.00	—	5,293.60	36,184.20	28,115.46	—	624.00	3,604.62	5,088.12
Soil Conservation.....	—	1,846.79	4,988.00	—	—	6,834.79	5,394.01	—	—	—	1,440.78
Apprenticeship Council, Maine State.....	—	114.58	797.00	—	—	911.58	510.69	—	—	286.31	114.58
Atlantic States Marine Fisheries Commission.....	—	—	1,500.00	—	—	1,500.00	1,499.57	—	—	.43	—
Attorney General:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations.....	30.00	—	48,396.00	—	—	48,426.00	44,955.71	30.00	297.00	3,737.29	—
Digest of Opinions of Law Court County Attorneys' Salaries.....	166.57	59.82	75,164.00	1,784.30	—	59.82	32.50	—	—	—	27.32
Audit Department.....	—	—	34,650.00	—	24.00	36,600.87	36,449.30	166.57	15.00	—	—
Augusta State Airport.....	—	9,944.82	12,425.00	—	21,786.58	75,188.00	76,852.88	—	2,652.00	630.56	356.56
Banks and Banking Department.....	—	—	86,791.00	—	—	86,791.00	83,111.15	—	2,496.00	6,175.85	58.27
Boxing Commission.....	—	—	4,971.00	420.88	—	5,391.88	5,392.88	—	156.00	—	155.00
Charitable Institutions:	—	—	—	—	—	—	—	—	—	—	—
Bangor Anti-Tuberculosis Association.....	—	—	13,500.00	—	—	13,500.00	9,000.00	—	—	4,500.00	—
Children's Aid Society.....	—	—	2,000.00	—	—	2,000.00	1,179.50	—	—	820.50	—
Good Samaritan Home Association.....	—	—	5,000.00	—	—	5,000.00	5,000.00	—	—	—	—
Healy Asylum.....	—	—	4,500.00	—	—	4,500.00	4,500.00	—	—	—	—
Home for Aged Women—Belfast.....	—	—	500.00	—	—	500.00	500.00	—	—	—	—

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GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Charitable Institutions Cont.:											
Maine Children's Home Society			\$4,000.00			\$4,000.00	\$3,784.00			\$216.00	
Maine Institute for the Blind			15,000.00			15,000.00	10,950.75			4,049.25	
Opportunity Farm			2,750.00			2,750.00	2,750.00				
St. Joseph's Orphanage			4,500.00			4,500.00	4,500.00				
St. Elizabeth's Orphan Asylum			3,500.00			3,500.00	3,499.23			.77	
St. Louis' Home and School for Boys			2,000.00			2,000.00	2,000.00				
Temporary Home for Women and Children			4,500.00			4,500.00	4,499.11			.89	
York County Children's Aid Society			1,800.00			1,800.00	1,669.48			130.52	
Development Commission		\$10,158.19	289,885.00	\$93.61	\$3,342.14	303,478.94	288,077.08		\$2,028.00		\$17,429.86
Education Department:											
Subsidies for Plan Surveys		46,924.96			15,681.35	62,606.31	30,475.36				32,130.95
Subsidies for Tuition			234,362.00			234,362.00	234,361.86		.14		
Subsidies for Teaching Positions			3,588,646.00			3,588,646.00	3,746,096.16	157,450.16			
Subsidies for School Census			532,056.00			532,056.00	532,056.00				
Subsidies for Conveyance			210,103.00			210,103.00	210,663.77		560.77		
Subsidies for Temporary Residents			3,000.00			3,000.00	1,726.20		1,273.80		
Departmental Operations			139,711.00		415.34	140,126.34	141,326.07		1,784.91		585.18
Aid to Academies			131,301.00			131,301.00	131,301.00				
Aroostook State Normal School			40,192.00		52,888.28	93,080.28	92,282.41		2,326.66		3,124.53
Farmington State Teachers' College			81,841.00		190,539.88	272,380.88	274,657.70		3,574.96		1,298.14
Gorham State Teachers' College			109,254.00		137,814.45	247,068.45	244,217.07		6,790.66		9,642.04
Madawaska Training School		137.84	52,214.00		33,408.95	85,760.79	88,160.23		2,423.04		23.60
Washington State Normal School			45,284.00		42,968.71	88,252.71	85,916.41		2,446.80		4,783.10
Aroostook State Normal School Reserve		6,017.62	1,000.00			7,017.62	4,420.65				2,596.97
Farmington State Teachers' College Reserve		4,327.54	1,000.00			5,327.54	294.79				5,032.75
Gorham State Teachers' College Reserve		10,367.29	1,000.00			11,367.29	6,422.86				4,944.43
Madawaska Training School Reserve		2,051.55	1,000.00			3,051.55	1,632.72				1,418.83

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GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Education Department Cont.:											
Washington State Normal School Reserve.....	—	\$2,840.69	\$1,000.00	—	—	\$3,840.69	\$952.00	—	—	—	\$2,888.69
Peter Mills Reserve—											
Farmington State Teachers' College.....	—	1,418.01	—	—	—	1,418.01	—	—	\$6,065.10	—	7,483.11
Peter Mills Reserve—											
Gorham State Teachers' College.....	—	6,109.48	—	—	—	6,109.48	—	193.02	—	—	6,302.50
Schooling Children in Unorganized Territories.....	—	—	204,780.00	—	\$351.21	205,131.21	181,737.44	—	10,932.74	—	34,326.51
Superintendents of Schools Comprising School Unions...	—	—	183,000.00	—	—	183,000.00	180,874.47	—	2,125.53	—	—
Vocational Education.....	—	—	107,036.00	—	26,090.20	133,126.20	136,860.35	—	3,854.95	—	120.80
State Vocational Training Program.....	—	—	36,611.00	—	48,781.73	85,392.73	77,622.88	—	1,035.67	—	6,734.18
Vocational Rehabilitation.....	\$1,869.27	—	39,974.00	—	84,078.42	125,921.69	120,310.11	\$1,869.27	1,473.82	—	2,268.49
Education of Orphans of Veterans.....	—	—	750.00	—	—	750.00	450.00	—	300.00	—	—
State School Lunches.....	—	—	19,595.00	\$5,055.62	—	24,650.62	20,375.96	—	4,274.66	—	—
Special Education of Physically Handicapped Children.....	—	—	16,490.00	—	—	16,490.00	16,496.36	—	6.36	—	—
Board of Approval of Institutions Offering Special Training.....	—	—	750.00	—	—	750.00	442.21	—	307.79	—	—
Industrial Education.....	—	—	140,168.00	—	—	140,168.00	20,168.73	—	119,999.27	—	—
Physical Education Subsidies.....	—	—	37,500.00	—	—	37,500.00	—	—	37,500.00	—	—
Equalization of Educational Opportunities.....	—	—	500,000.00	—	15,193.45	515,193.45	519,540.00	—	4,346.55	—	—
Secondary Education of Island Children.....	—	—	2,000.00	—	—	2,000.00	1,690.00	—	310.00	—	—
Executive Department:											
Departmental Operations.....	700.00	—	43,503.00	—	260.00	44,463.00	40,667.05	—	92.00	\$2,671.95	1,216.00
Council.....	—	—	10,173.00	—	—	10,173.00	10,019.38	—	—	113.62	40.00
Expense Account of Governor.....	—	—	10,000.00	—	—	10,000.00	10,000.00	—	—	—	—
Blaine House.....	—	—	13,422.00	—	—	13,422.00	14,899.28	—	1,936.00	398.72	60.00
Civilian Defense Agency.....	—	—	—	15,000.00	—	15,000.00	6,698.09	—	—	—	8,301.91
Fire Emergency and Information Committee.....	—	416.87	—	6,572.08	—	6,988.95	6,671.27	—	—	—	317.68
Payment from Contingent Account.....	220.81	—	—	110.83	—	331.64	110.83	42.13	—	—	178.68

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Executive Department Cont.:											
Recoveries on Surplus Fire Equipment		\$714.70			\$2,498.42	\$3,213.12					\$3,213.12
Finance Commissioner and Budget Officer			\$30,706.00			30,706.00	\$29,716.42		\$586.00	\$367.58	36.00
Travel Bureau			8,497.00			8,497.00	9,077.72		616.00	35.28	
Fish and Game Department:											
Search for Lost Persons			1,500.00			1,500.00	1,408.88			91.12	
Forestry Department:											
Departmental Operations			13,856.00		71.35	13,927.35	13,526.85		468.00		868.50
Administration of Public Lands			1,000.00			1,000.00	496.22			503.78	
State Forest Nursery			3,961.00		4,032.35	7,993.35	6,105.93			55.47	1,831.95
Aid to Towns—Forest Fires		3,495.09	34,988.00	\$26,500.00	2,039.06	67,022.15	68,220.65		2,000.00	1.58	799.92
Aid to Small Woodland Owners			5,000.00		4,812.12	9,812.12	9,519.92			172.64	119.56
Control of White Pine Blister Rust			7,099.00			7,099.00	7,168.25		156.00	86.75	
General Forestry Purposes	\$5,154.31		183,075.00		49,059.40	237,288.71	236,853.25	\$5,154.31	89,340.00	46,801.71	37,819.44
Entomology		10,108.02	55,980.00		4,200.00	70,288.02	58,082.49		28.00	2,765.44	9,468.09
G.A.R. Department of Maine			1,200.00			1,200.00	1,200.00				
Health and Welfare Department:											
Bureau of Health		9,985.23	274,671.00		50,195.72	334,851.95	326,619.08		7,522.07		15,754.94
Advisory Council on Hospitals			1,999.00			1,999.00	1,771.50			227.50	
General Administration			570,200.00		257,928.15	828,128.15	835,790.24		8,197.59		535.50
Aid to the Blind		118.00	128,000.00		211,031.00	339,149.00	345,127.00		10,000.00		4,022.00
Aid to Dependent Children		114.00	1,100,000.00		1,878,515.43	2,978,629.43	2,781,627.50		116,620.59		80,381.34
Aid to Public and Private Hospitals			578,000.00			578,000.00	578,000.00				
Board and Care of Neglected Children			825,000.00			825,000.00	864,992.33		40,000.00		7.67
General Relief			850,000.00		4,903.42	854,903.42	986,059.27		133,000.00		1,844.15
General Relief—Jefferson Camp			59,110.00		15,637.26	74,747.26	71,254.53		780.00		4,272.73
Old Age Assistance		1,610.55	2,860,000.00		4,636,069.62	7,497,680.17	7,479,820.71		312.00		18,171.46
Old Age Assistance—Burials			30,000.00			30,000.00	18,042.50		10,000.00		1,957.50

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Health & Welfare Dept. Cont.:											
Passamaquoddy Indians.....	\$7,250.00	—	\$74,798.00	—	\$1,802.43	\$83,850.43	\$63,254.16	\$7,250.00	\$7,284.00	\$211.00	\$6,273.27
Penobscot Indians.....	—	—	48,970.00	—	—	48,970.00	47,783.62	—	4,936.00	—	6,122.38
Services for the Blind.....	—	—	46,925.00	—	2,632.66	49,557.66	42,896.42	—	6,000.00	—	661.24
Special Pensions.....	—	—	92,000.00	—	—	92,000.00	88,368.81	—	3,000.00	—	631.19
Historian, State.....	—	\$1,669.83	500.00	—	—	2,169.83	2,145.33	—	—	—	24.50
Industrial Accident Commission.....	—	—	62,923.00	—	—	62,923.00	62,743.30	—	2,652.00	2,587.20	244.50
Institutional Service:											
Departmental Operations.....	—	—	26,787.00	—	44.50	26,831.50	19,738.23	—	676.00	6,417.27	—
Emergency Tuberculosis Service.....	—	—	34,950.00	—	—	34,950.00	19,049.57	—	—	15,900.43	—
Augusta State Hospital.....	837.80	—	1,025,649.00	—	2,379.62	1,028,866.42	1,025,730.20	837.80	31,668.00	946.35	33,020.07
Bangor State Hospital.....	—	—	876,859.00	—	15,228.31	892,087.31	839,200.56	—	47,070.00	11,298.67	88,658.08
Boys, School for.....	486.00	—	150,933.00	—	1,968.65	153,387.65	136,096.09	486.00	3,744.00	5,705.82	14,843.74
Central Maine Sanatorium.....	9,731.31	—	413,590.00	—	8,700.55	432,021.86	392,175.75	9,731.31	1,364.00	4,557.31	24,193.49
Deaf, School for.....	—	—	93,075.00	—	7,838.49	100,913.49	99,426.42	—	3,059.00	886.41	3,659.66
Girls, School for.....	5,403.55	—	163,438.00	—	2,504.92	171,346.47	142,831.38	5,403.55	4,398.00	9,013.06	9,700.48
Men's Reformatory.....	—	—	145,633.00	—	33.15	145,666.15	146,097.13	—	12,744.00	345.53	11,967.49
Military and Naval Children's Home.....	—	—	54,155.00	—	75.00	54,230.00	48,918.51	—	1,248.00	3,051.31	3,508.18
Northern Maine Sanatorium.....	—	—	210,346.00	—	5,642.42	215,988.42	206,494.05	—	4,836.00	633.43	13,696.94
Pownal State School.....	5,893.90	—	886,425.00	—	3,837.26	896,156.16	741,180.61	5,893.90	43,436.00	39,559.88	66,085.77
Prison, Maine State.....	1,100.00	—	312,831.00	—	1,744.07	315,675.07	324,860.64	1,100.00	45,190.00	756.22	34,148.21
Western Maine Sanatorium.....	1,147.44	—	231,996.00	—	2,245.48	235,388.92	236,798.63	1,147.44	20,318.00	1,720.98	16,039.87
Women's Reformatory.....	—	—	136,787.00	—	392.36	137,179.36	126,291.21	—	3,978.00	3,462.59	11,403.56
Parole Board.....	—	—	18,497.00	—	—	18,497.00	17,761.73	—	1,300.00	2,035.27	—
Mackworth Island.....	—	—	—	—	6,608.05	6,608.05	2,911.57	—	—	—	3,696.48
Insurance Department:											
Departmental Operations.....	—	—	31,570.00	—	—	31,570.00	32,616.97	—	1,092.00	39.00	6.03
Fire Insurance.....	—	—	90,000.00	—	—	90,000.00	81,301.23	—	—	8,698.77	—
Fidelity Insurance.....	—	—	3,050.00	—	—	3,050.00	2,879.52	—	—	170.48	—
Interstate Cooperation:											
Commission.....	—	—	3,000.00	—	—	3,000.00	2,662.07	—	—	337.93	—
Labor and Industry.....	45.00	—	42,430.00	\$5,072.71	1,512.20	49,059.91	48,872.88	45.00	1,404.00	1,393.15	152.88
Legislative:											
Legislative Expense.....	—	—	150,772.00	—	—	150,772.00	29,565.89	—	—	—	121,206.11
Research Committee.....	200.00	—	42,078.00	—	—	42,278.00	37,439.76	200.00	312.00	4,872.33	77.91

GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Library, Maine State	\$198.54	—	\$70,785.00	—	\$120.00	\$71,103.54	\$68,234.65	\$198.54	\$2,184.00	\$2,848.21	\$2,006.14
Purchase and Distribution of Maine Court Reports	—	—	4,196.00	—	—	4,196.00	815.00	—	—	3,381.00	—
Liquor Commission	—	—	—	—	1,195,281.93	1,195,281.93	1,195,281.93	—	—	—	—
Maine Maritime Academy	—	—	75,000.00	—	—	75,000.00	75,000.00	—	—	—	—
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	—	—	—	—
Fishway—Aroostook Falls	—	\$2,241.04	—	—	—	2,241.04	—	—	—	—	2,241.04
Marking Graves of Revolutionary Soldiers	—	—	200.00	—	—	200.00	200.00	—	—	—	—
Individuals, Municipalities, etc.	—	—	7,100.46	—	—	7,100.46	7,100.46	—	—	—	—
Park Commission:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations	391.16	—	58,937.00	—	25,473.25	84,801.41	78,571.79	391.16	2,184.00	1,191.10	6,831.36
Former Governor's Cemetery Lot	—	—	500.00	—	—	500.00	414.46	—	—	85.54	—
Lamoine State Park	—	—	27,000.00	—	—	27,000.00	1,997.89	—	—	—	25,002.11
Baxter State Park Commission	122.32	—	12,064.00	—	3,274.50	15,460.82	14,909.58	122.32	468.00	896.92	—
Personnel Department	—	—	35,583.00	—	—	35,583.00	36,822.30	—	1,248.00	8.70	—
Advisory Council of Personnel	—	—	700.00	—	—	700.00	116.66	—	—	583.34	—
Merit Award Board	—	—	10,000.00	—	—	10,000.00	3,068.09	—	—	—	6,931.91
Police, State:	—	—	—	—	—	—	—	—	—	—	—
Fingerprinting of School Children	—	—	10,370.00	—	—	10,370.00	8,880.45	—	780.00	2,269.55	—
Public Buildings, Superintendent of:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations	—	—	183,490.00	—	—	183,490.00	189,376.82	—	9,516.00	—	3,629.18
Staff House	—	—	—	—	1,245.00	1,245.00	988.79	—	—	91.24	164.97
Public Utilities Commission:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations	—	—	84,855.00	—	1,335.50	86,190.50	83,862.69	—	1,716.00	3,346.69	697.12
Inland Water Buoys	—	—	1,200.00	—	—	1,200.00	1,130.06	—	—	4.71	65.23
Topographical Mapping	—	658.59	—	—	—	658.59	8,511.47	—	20,000.00	—	12,147.12
Purchases, Bureau of:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations	—	—	33,960.00	—	—	33,960.00	35,497.20	—	1,537.20	—	—
Central Mail Room	—	—	12,264.00	—	—	12,264.00	12,372.92	—	1,404.86	—	1,295.94
Division of Public Printing	—	—	11,382.00	—	—	11,382.00	11,881.79	—	615.94	18.64	97.51
Racing Commission	—	—	17,596.00	\$1,580.93	—	19,176.93	19,392.94	—	312.00	—	95.99
Running Horse Racing Comm.	—	—	—	7,200.00	—	7,200.00	6,287.24	—	—	29.93	882.83
Sanitary Water Board	—	—	13,994.00	—	—	13,994.00	11,961.05	—	312.00	2,344.95	—
Sea and Shore Fisheries:	—	—	—	—	—	—	—	—	—	—	—
Departmental Operations	1,049.44	15,599.38	162,997.00	—	30,230.48	209,876.30	184,098.35	1,049.44	2,652.00	2,048.79	25,331.72
Atlantic Sea Run Salmon	—	649.99	—	—	—	649.99	640.00	—	—	—	9.99
Construction of Rearing Station	—	27,039.43	—	—	—	27,039.43	—	—	—	27,039.43	—

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Secretary of State:											
Departmental Operations.....	—	—	\$25,721.00	—	—	\$25,721.00	\$24,698.83	—	\$936.00	\$1,347.36	\$610.81
Election Division.....	—	—	28,470.00	—	—	28,470.00	25,634.06	—	780.00	2,725.94	890.00
Explanation of Constitutional Amendments.....	—	—	1,100.00	—	—	1,100.00	—	—	—	—	1,100.00
Supreme Judicial and Superior Courts.....	—	—	248,517.00	—	—	248,517.00	248,158.17	—	—	14.19	344.64
Taxation, Bureau of:											
Departmental Operations.....	\$2,636.70	—	166,307.00	—	\$43,423.08	212,366.78	207,448.74	\$2,636.70	5,928.00	7,438.99	770.35
Delinquent Tax Lands.....	—	—	1,000.00	—	—	1,000.00	980.25	—	—	19.75	—
Treasurer of State:											
Departmental Operations.....	—	—	36,009.00	\$1,067.95	180.00	37,256.95	37,653.70	—	1,092.00	—	695.25
Railroad and Telegraph Tax Refunds.....	—	—	—	—	60,164.72	60,164.72	60,164.72	—	—	—	—
Uniform Legislation, Comm. of.....	—	—	900.00	—	—	900.00	565.12	—	—	334.88	—
University of Maine.....	—	—	762,176.00	—	—	762,176.00	762,176.00	—	—	—	—
War Veterans' Service:											
Administration.....	—	—	64,583.00	—	—	64,583.00	66,362.04	—	2,652.00	443.12	429.84
World War Assistance.....	—	—	285,000.00	14,264.34	—	299,264.34	299,114.34	—	150.00	—	—
Support of Dependents of Soldiers and Sailors.....	—	—	32,000.00	—	—	32,000.00	32,035.25	—	150.00	114.75	—
Contributions and Transfers:											
Employees' Retirement:											
Expense Fund.....	—	—	27,800.00	—	—	27,800.00	28,049.82	—	600.00	350.18	—
Pension Fund.....	—	—	1,218,791.00	—	—	1,218,791.00	1,239,791.00	—	21,000.00	—	—
Maine Employment Security Commission.....	—	—	20,000.00	—	—	20,000.00	—	—	—	20,000.00	—
State Police.....	—	—	73,477.00	—	—	73,477.00	—	68,799.55	—	4,677.45	—
Trust Fund Interest:											
Deficiency.....	—	—	40,204.00	—	—	40,204.00	34,248.21	—	—	5,955.79	—
	55,684.81	183,014.34	25,197,688.46	88,223.25	9,354,213.47	34,878,824.33	33,914,709.74	54,806.13	369,064.52	326,480.73	951,892.25

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Appropriations from Unappropriated Surplus:											
Post War Public Works.....	—	\$10,000.00	—	—	—	\$10,000.00	—	—	—	—	\$10,000.00
Reserve Administration.....	—	—	—	—	—	—	—	—	—	—	—
Reclassification and Compensation Survey.....	—	—	\$35,000.00	—	—	35,000.00	\$10,000.00	—	—	—	25,000.00
Northern Maine Sanatorium—Construction.....	—	—	20,000.00	—	—	20,000.00	—	—	—	—	20,000.00
Maine State Prison—Construction.....	—	—	125,000.00	—	—	125,000.00	18.00	—	—	—	124,982.00
Lee Academy.....	—	—	25,000.00	—	—	25,000.00	25,000.00	—	—	—	—
Erskine Academy.....	—	—	25,000.00	—	—	25,000.00	25,000.00	—	—	—	—
Reimbursements to Towns for Forest Fires.....	—	—	75,900.00	—	—	75,900.00	75,900.00	—	—	—	—
Pauper Claims.....	—	—	12,620.15	—	—	12,620.15	12,620.15	—	—	—	—
Military Defense Comm.....	—	—	200,000.00	—	\$90,000.00	290,000.00	52,002.94	—	—	—	237,997.06
Quoddy—Preliminary Survey.....	—	—	30,000.00	—	—	30,000.00	—	—	—	—	30,000.00
Student Scholarships—Normal Schools and Teachers' Colleges.....	—	—	50,000.00	—	—	50,000.00	19,393.90	—	—	—	30,606.10
Old Town—Indian Island Bridge.....	—	—	165,000.00	—	—	165,000.00	—	—	\$165,000.00	—	—
Topographical Mapping.....	—	—	10,000.00	—	—	10,000.00	—	—	10,000.00	—	—
\$3.00 Weekly Increase.....	—	—	325,000.00	—	—	325,000.00	—	—	317,622.00	\$7,378.00	—
Compiling and Printing Digest of Opinions of Law Court.....	—	—	12,000.00	—	—	12,000.00	70.00	—	—	—	11,930.00
Augusta State Hospital:											
Medical and Surgical Building.....	—	65,000.00	—	—	—	65,000.00	64,999.99	—	—	.01	—
Dairy Barn.....	—	25,000.00	—	—	—	25,000.00	11,727.27	—	—	—	13,272.73
Construction.....	—	281,350.97	—	—	94,179.31	375,530.28	277,024.02	—	—	—	98,506.26
Bangor State Hospital:											
Building and Additions.....	—	361,446.67	—	—	—	361,446.67	355,122.09	—	—	—	6,324.58
Repairs and Construction.....	—	—	200,000.00	—	—	200,000.00	13,831.09	—	—	—	186,168.91

GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Eradication of Bangs Disease	—	\$38,653.18	—	—	—	\$38,653.18	\$15,189.84	—	—	—	\$23,463.34
State Police Barracks— Penobscot County	—	—	\$50,000.00	—	—	50,000.00	41,136.51	—	—	—	8,863.49
Pownal State School:											
Boiler and Boiler House	—	38,000.00	—	—	—	38,000.00	41.80	—	—	—	37,958.20
X-Ray Unit	—	8,000.00	—	—	—	8,000.00	—	—	—	—	8,000.00
Reformatory for Women— Construction	—	14,300.00	—	—	—	14,300.00	—	—	—	—	14,300.00
School for Boys—Stoker and Boiler	—	3,000.00	—	—	—	3,000.00	90.00	—	—	—	2,910.00
School for Girls—Repairs	—	7,000.00	—	—	—	7,000.00	142.48	—	—	—	6,857.52
School for Deaf—Fire Escape	—	3,900.00	—	—	—	3,900.00	2,494.01	—	—	\$1,405.99	—
Military and Naval Children's Home:											
Laundry Equipment	—	2,800.00	—	—	—	2,800.00	1,972.43	—	—	—	827.57
Reformatory for Men— Control Unit	—	8,000.00	—	—	—	8,000.00	—	—	—	—	8,000.00
Development of State Park Facilities	—	—	93,475.00	—	—	93,475.00	73,419.98	—	—	—	20,055.02
Baxter State Park	—	—	12,000.00	—	—	12,000.00	12,000.00	—	—	—	—
State of Maine—Information Center	—	—	60,000.00	\$15,000.00	—	75,000.00	13,713.41	—	—	—	61,286.59
Atlantic Sea Run Salmon Comm.	—	—	15,000.00	—	—	15,000.00	12,863.55	—	—	12.40	2,124.05
Permanent Trust Restoration	—	—	44,681.04	—	—	44,681.04	—	\$44,681.04	—	—	—
Forest Fire Prevention Control	—	—	83,100.00	—	—	83,100.00	—	83,100.00	—	—	—
Working Capital— Institutional Farms	—	—	50,000.00	—	—	50,000.00	—	—	42,000.00	—	8,000.00
Pollen and Fungus Survey	—	—	15,000.00	—	—	15,000.00	15,000.00	—	—	—	—
University of Maine—Con- struction Pathology Laboratory	—	—	135,000.00	—	—	135,000.00	135,000.00	—	—	—	—
Elderly Teachers' Pensions	—	—	21,000.00	—	—	21,000.00	—	—	21,000.00	—	—
	—	866,450.82	1,889,776.19	15,000.00	184,179.31	2,955,406.32	1,265,773.46	—	633,403.04	8,796.40	997,433.42

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GENERAL FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered					Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Maine Post War Public Works Reserve:											
Passamaquoddy Indians		\$5,437.44				\$5,437.44	\$4,392.32				\$1,045.12
Water System			\$25,000.00			25,000.00	9,257.17				15,742.83
Survey Closed Clam Areas											
		5,437.44	25,000.00			30,437.44	13,649.49				16,787.95
Total—General Fund	\$55,684.81	\$1,054,902.60	\$27,112,464.65	\$103,223.25	\$9,538,392.78	\$37,864,668.09	\$35,194,132.69	\$54,806.13	\$314,333.52	\$335,277.13	\$1,966,113.62

HIGHWAY FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1950

	Balance Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered	By Legislature	By Highway Commission			Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Highway Department:											
Administration	\$ —	\$ —	\$241,000.00	\$100,000.00	\$1,681.93	\$342,681.93	\$339,447.59	\$ —	\$3,112.21	\$122.13	\$ —
Betterment of State and State Aid Highways	—	1,060.23	1,000,000.00	—	10,000.00	1,011,060.23	939,770.90	—	69,659.54	—	1,629.79
Bonds—Interest on	—	—	280,261.00	—	—	280,261.00	280,260.50	—	—	.50	—
Bonds—Retirement	—	—	1,629,000.00	—	—	1,629,000.00	1,629,000.00	—	—	—	—
Bridge Loan Fund	—	939,592.88	800,000.00	—	619,973.87	2,359,566.75	1,403,720.54	—	64,415.04	—	1,020,261.25
Compensation for Injuries	—	—	50,000.00	—	—	50,000.00	42,249.06	—	—	7,750.94	—
Construction and Reconstruction of Highways	—	16,491.16	—	—	37,360.00	53,851.16	14,610.93	—	39,240.23	—	—
Federal Grade Crossings	—	51,755.99	—	—	43,179.00	94,934.99	7,270.16	—	—	—	87,664.83
Federal Secondary Roads	—	911,354.50	—	—	1,126,328.80	2,037,683.30	2,379,502.38	—	981,123.00	—	639,303.92
First Surface Treatment	—	5,621.46	—	—	—	5,621.46	2,542.35	—	—	3,079.11	—
Grade Crossing Protection	—	—	20,000.00	—	—	20,000.00	9,909.66	—	—	—	10,090.34
Highway Loan Fund	—	1,458,549.13	3,000,000.00	—	2,692,048.77	7,150,597.90	5,066,893.01	—	1,033,771.00	—	1,049,933.89
Highway Planning Survey	—	30,902.27	—	—	70,705.34	101,607.61	134,183.30	—	62,260.21	—	29,684.52
Improved State and State Aid Roads	—	407,951.08	1,230,000.00	—	211,610.41	1,849,561.49	1,601,801.90	—	143,967.90	—	391,727.49
Maintenance of Bridges	—	23,357.86	445,000.00	—	4,095.20	472,453.06	440,138.22	—	17,728.81	—	50,043.65
Maintenance of Highways	—	—	5,445,000.00	225,000.00	2,373.55	5,672,373.55	5,631,762.59	—	34,567.44	6,043.52	—
Old Town—Indian Island Bridge	—	—	—	—	—	—	13,496.85	—	165,000.00	—	151,503.15
Post War Surveys	—	4,247.27	—	—	30,665.00	34,912.27	23,390.43	—	—	—	11,521.84
Reimbursable Work—Suspense Account	—	—	—	—	—	—	7,520.12	—	25,000.00	—	17,479.88
Removal of Snow from Highways	—	—	1,875,000.00	275,000.00	120,868.67	2,270,868.67	2,228,850.62	—	—	42,018.05	—
Replacing Railroad Warning Signs	—	—	—	420.21	—	420.21	420.21	—	—	—	—
Special Resolves	—	122,539.25	182,000.00	3,059.81	422.64	308,021.70	100,265.84	—	78,947.46	—	128,808.40

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HIGHWAY FUND—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Apportionment of General Highway Fund		Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered	By Legislature	By Highway Commission			Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Highway Department Cont.:											
State Aid Reconstruction.....	—	8,589.80	—	—	—	8,589.80	1,278.29	—	2,866.01	—	4,445.50
Third Class Reconstruction....	—	54,301.43	—	—	—	54,301.43	9,607.21	—	11,451.67	—	33,242.55
Town Road Improvement Fund.....	—	108,817.71	500,000.00	—	—	608,817.71	465,268.32	—	20,879.40	—	122,669.99
Contributions to Other Funds for:											
Accounting, Auditing, Purchasing and Legal Services.....	—	—	49,223.00	—	—	49,223.00	52,322.95	—	—	3,099.95	—
Court Audits.....	—	—	3,850.00	—	—	3,850.00	2,791.85	—	—	1,058.15	—
Employees Retirement.....	—	—	156,714.00	150:00	—	156,864.00	156,864.00	—	—	—	—
Gas Tax Administration.....	—	—	37,570.00	—	—	37,570.00	34,600.08	—	—	2,969.92	—
Topographical Mapping.....	—	—	10,000.00	—	—	10,000.00	—	—	10,000.00	—	—
		4,145,132.02	16,954,618.00	603,630.02	4,971,313.18	26,674,693.22	23,019,739.86	—	155,000.00	59,942.37	3,750,010.99
Other Departments											
State Police—Administration..	924.47	—	661,300.00	49,754.00	5,113.63	717,092.10	748,496.98	132.42	69,283.55	27,214.25	10,532.00
Public Buildings, Supt. of:—											
Maintenance of Motor Vehicle Building.....	—	—	10,130.00	470.00	—	10,600.00	10,217.67	—	—	382.33	—
Police Headquarters.....	—	—	7,780.00	312.00	—	8,092.00	7,161.78	—	—	930.22	—
Secretary of State—Motor Vehicle Division.....	89,540.35	—	303,890.00	16,000.00	24,203.47	433,633.82	339,310.24	89,540.35	—	—	4,783.23
	90,464.82	—	983,100.00	66,536.00	29,317.10	1,169,417.92	1,105,186.67	89,672.77	69,283.55	28,526.80	15,315.23
Total Highway Fund.....	\$90,464.82	\$4,145,132.02	\$17,937,718.00	\$670,166.02	\$5,000,630.28	\$27,844,111.14	\$24,124,926.53	\$89,672.77	\$224,283.55	\$88,469.17	\$3,765,326.22

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Appropriations	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered				Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Aeronautic Fund.....	\$ —	\$19,058.96	\$ —	\$41,235.55	\$60,294.51	\$42,038.72	\$ —	\$ —	\$ —	\$18,255.79
Construction.....	—	35,575.00	—	—	35,575.00	27,956.07	—	—	—	7,618.93
Agriculture Department:										
Blueberry Inspection.....	—	—	—	4,294.53	4,294.53	4,294.53	—	—	—	—
Blueberry Research.....	—	4,560.61	—	24,723.78	29,284.39	27,400.90	—	—	—	1,883.49
Certification of Seed.....	—	47,457.09	—	99,579.11	147,036.20	110,555.75	—	—	—	36,480.45
Maine Apple Tree Pool.....	—	1.65	—	4,949.65	4,951.30	4,949.65	—	—	—	1.65
Sardine Inspection.....	—	17,343.32	—	63,127.51	80,470.83	59,563.03	—	—	—	20,907.80
Seed Potato Program.....	—	10,507.41	—	14,422.82	24,930.23	10,592.04	—	—	—	14,338.19
Shipping Point Inspection.....	—	285,004.91	—	451,854.78	735,859.69	452,753.66	—	—	—	284,106.03
Suppression of European Corn Borer.....	—	127.73	—	9,999.24	10,126.97	5,224.37	—	—	—	4,902.60
Audit Department:										
Municipal Division.....	—	6,909.61	—	54,533.78	61,443.39	52,286.27	—	—	—	9,157.12
Education Department:										
George Briggs Fund.....	—	2,073.30	—	5,340.37	7,413.67	3,179.00	—	—	—	4,234.67
Federal Vocational Ed.—Smith-Hughes Act.....	—	46,929.73	—	48,118.53	95,048.26	46,667.73	—	—	—	48,380.53
Federal Vocational Ed.—George-Dean Act.....	—	124,119.08	—	122,508.50	246,627.58	119,590.52	—	—	—	127,037.06
Federal School Lunches.....	—	16,403.11	—	347,103.65	363,506.76	338,619.56	—	—	—	24,887.20
Federal Ed. Equip.—N.Y.A.....	—	4,782.74	—	2,300.00	7,082.74	1,366.78	—	—	—	5,715.96
Surplus Food Distribution Pool.....	—	—	—	5,265.27	5,265.27	2,932.87	—	5,000.00	—	7,332.40
Examining Boards:										
Architects.....	—	2,967.07	—	944.00	3,911.07	578.22	—	—	—	3,332.85
Accountancy.....	—	658.88	—	475.00	1,133.88	392.15	—	—	—	801.73
Bar Examiners.....	—	572.81	—	1,071.53	1,644.34	1,644.34	—	—	—	—
Chiropractors.....	—	862.52	—	1,205.00	2,067.52	1,242.11	—	—	—	825.41
Dental Examiners.....	—	117.79	—	2,231.00	2,398.79	1,537.15	—	—	—	861.64
Embalming Examiners.....	—	16,565.80	—	1,967.00	18,532.80	3,833.52	—	—	—	14,699.28
Registration of Medicine.....	—	15,830.99	—	3,703.00	19,533.99	1,821.63	—	—	—	17,912.36
Registration of Nurses.....	—	32,928.48	—	9,421.50	42,349.98	10,650.03	—	—	—	31,699.95
Optometry.....	—	653.56	—	1,480.00	2,133.56	1,190.35	—	—	—	943.21
Osteopathy.....	—	2,507.70	—	682.00	3,189.70	668.35	—	—	—	2,521.35
Comm. of Pharmacy.....	—	9,586.22	—	3,769.00	13,355.22	3,608.79	—	—	—	9,746.43
Podiatry.....	—	4,258.00	—	305.00	4,563.00	157.12	—	—	—	4,405.88
Professional Engineers.....	—	3,107.38	—	1,467.81	4,575.19	1,820.29	—	—	—	2,754.90
Veterinary Examiners.....	—	387.99	—	252.00	639.99	211.85	—	—	—	428.14
Development Commission:										
Potato Tax.....	—	90,146.17	—	179,996.93	270,143.10	208,223.11	—	—	—	61,919.99

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Appropriations	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered				Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
Health and Welfare Department:										
Barbers and Hairdressers	—	\$16,991.53	—	\$21,182.70	\$38,174.23	\$20,498.45	—	—	—	\$17,675.78
Bedding and Mattress	—	—	—	6,780.00	9,841.44	4,512.89	—	—	—	5,328.55
Inspection	—	3,061.44	—	28,234.87	28,234.87	27,191.81	—	—	—	1,043.06
Cancer Control	—	—	—	13,534.45	—	—	—	—	—	—
Care of Military Wives	—	13,534.45	—	45,220.77	45,190.26	45,203.85	—	—	—	13.59
Child Welfare Service	—	30.51	—	14,677.56	25,728.73	18,653.83	—	—	—	7,074.90
Control over Plumbing	—	11,051.17	—	9,536.03	—	84.38	—	—	—	9,451.65
Heart Disease	—	—	—	1,263.46	7,587.59	2,921.88	—	—	—	4,665.71
Indian Township Administration	—	6,324.13	—	91,976.66	92,933.97	92,256.61	—	—	—	677.36
Maternal and Child Health	—	957.31	—	21,831.44	21,831.44	18,129.94	—	—	—	3,701.50
Mental Health	—	—	—	3,296.41	—	—	—	—	—	—
Rapid Treatment Program	—	3,296.41	—	5,407.00	10,665.83	6,689.17	—	—	—	3,976.66
Regulation of Cosmetics	—	5,258.83	—	726.00	6,893.04	1,758.32	—	—	—	5,134.72
Sale of Prophylactic Rubber Goods	—	6,167.04	—	63,187.97	106,964.82	58,496.44	—	—	—	48,468.38
Sanitary Engineering	—	43,776.85	—	7,129.00	10,862.21	7,892.42	—	—	—	3,469.79
State Plumbing Examining Board	—	3,733.21	—	97,796.34	97,796.34	95,260.43	—	—	—	2,535.91
Title VI—Public Health	—	—	—	34,080.26	34,080.26	31,405.13	—	—	—	2,675.13
Tuberculosis Control	—	—	—	79,009.82	79,010.82	76,997.87	—	—	—	386.88
U. S. Aid to Crippled Children	—	1.00	—	37,343.66	37,343.66	36,185.16	—	\$1,626.07	—	1,158.50
Veneral Disease Control	—	—	—	10,500.90	10,500.90	6,500.90	—	—	—	4,000.00
Water Pollution	—	—	—	1,224,910.34	1,359,700.31	1,229,784.91	—	—	—	129,915.40
Inland Fisheries and Game Dept.										
Insurance Department:										
Examination and Audit of Annual Statements	—	38,757.66	—	28,359.98	67,117.64	34,371.68	—	—	—	32,745.96
Examination of Agents and Brokers	—	6,929.66	—	5,080.00	12,009.66	2,965.09	—	—	—	9,044.57
Fire Investigation and Inspection	—	90,366.39	—	67,587.71	157,954.10	60,219.40	—	—	—	97,734.70
Maine Forestry District:										
Administration	—	185,749.42	—	599,236.01	784,985.43	401,176.12	63,000.00	—	—	320,809.31
Maine Milk Commission	—	7,307.57	—	26,549.88	33,857.45	24,583.96	—	—	—	9,273.49
Milk Advisory Committee	—	—	—	18,230.38	18,230.38	16,130.90	—	—	—	2,099.48
Military Defense Commission	—	410,931.52	—	45.00	410,976.52	553.59	—	—	—	410,422.93
Public Utilities Commission:										
Truck Division	—	44,514.24	—	65,141.00	109,655.24	49,174.30	—	25,000.00	—	35,480.94
Real Estate Commission	—	7,718.53	—	8,494.00	16,212.53	7,038.40	—	—	—	9,174.13

SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS
Year Ended June 30, 1950

	Balance Forward		Appropriations	Departmental Revenue	Total Available	Expenditures		Transfers	Balance	
	1948-49 Encumbrances	Unencumbered				Current Year	1948-49 Encumbrances		Lapsed to Surplus	Carried Forward
State Park Commission:										
Plans and Specifications	—	\$2,390.75	—	—	\$2,390.75	\$2,390.75	—	—	—	—
Sea and Shore Fisheries:										
Restoration and Development of Shell Fish	—	4,816.77	—	\$9,094.00	13,910.77	12,189.01	—	—	—	\$1,721.76
Maine Employment Security Commission:										
Administration	—	85,604.18	—	1,075,300.69	1,160,904.87	1,130,585.46	—	—	—	30,319.41
Special Administration	—	1,000.00	—	—	1,000.00	—	—	—	—	1,000.00
Toll Bridges:										
Augusta	—	—	—	49,799.21	49,799.21	22,198.82	—	—	—	27,600.39
Deer Isle—Sedgwick	—	15,799.01	—	49,618.15	33,819.14	41,994.31	—	—	—	8,175.17
Kennebec	—	39,688.98	—	30,972.30	70,661.28	33,500.00	—	—	—	37,161.28
Richmond-Dresden	—	1,735.12	—	1,979.05	3,714.17	1,527.36	—	—	—	—
Waldo-Hancock	—	189,929.59	—	109,987.11	299,916.70	53,558.54	—	\$2,186.81	—	246,358.16
Total Special Revenue Funds		\$2,152,559.81		\$5,437,816.23	\$7,590,376.04	\$5,221,372.54		\$86,812.88		\$2,282,190.62

SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT

Year Ended June 30, 1950

Department	Amount
Agriculture Department:	
Improvement of Building at Eastern States Exposition	\$3,500.00
Attorney General:	
Increased Salaries of County Attorneys	1,784.30
Boxing Commission:	
Increased Salaries of Two Commissioners	420.88
Civil Defense and Public Safety Agency:	
To Set Up and Operate Agency	15,000.00
Education Department:	
Establishment of Surplus Food Distribution Pool	5,055.62
Executive:	
Defray Cost of Search for Drowned Persons	110.83
Fire Emergency Committee:	
Operating Costs Incidental to Closing Out Account	6,572.08
Forestry Department:	
Addition Forest Fire Reimbursement Costs	26,500.00
Labor and Industry Department:	
To Establish "Her Own Business" Program	4,500.00
Cost of State Board of Arbitration and Conciliation	572.71
Maine Development Commission:	
Construction of Information Center at Kittery	15,000.00
Insurance on Leased Automobile	93.61
Racing Commission:	
Additional Funds for Longer Racing Season	1,580.93
Running Horse Racing Commission:	
Costs of Organization and Related Expense	7,200.00
Treasurer of State:	
Increased Salary of Treasurer	167.95
Purchase of Surety Bond on Three Year Basis	900.00
Veterans Affairs:	
Additional Cost of World War Assistance Grants	14,264.34
Total	\$103,223.25

**QUASI-INDEPENDENT
AGENCIES**

MAINE PORT AUTHORITY
Comparative Balance Sheets
As of June 30

Assets	1950	1949	1948
Cash	\$39,632.35	\$27,239.46	\$236,548.29
Investments	84,062.50	84,062.50	45,062.50
Accounts Receivable	10,306.45	6,098.91	5,366.40
Wharf, Structures and Buildings	1,834,466.27	1,833,092.97	1,744,968.75
Equipment, Furniture and Fixtures	7,368.83	7,323.83	6,098.06
Unexpired Insurance	6,185.36	6,099.77	4,690.24
Total Assets	\$1,982,021.76	\$1,963,917.44	\$2,042,734.24
Liabilities			
Accounts Payable	\$5,664.71	\$2,632.62	\$1,695.29
Other Accrued Liabilities	4,160.38	143.34	454.33
Total Liabilities	9,825.09	2,775.96	2,149.62
Reserves			
Reserve for Depreciation	287,958.64	260,064.12	256,717.88
Reserve for Deferred Maintenance	84,062.50	101,059.40	84,271.42
City of Portland Fund	1,229.51	1,649.29	1,198.74
Port Book	—	878.50	—
Total Reserves	373,250.65	363,651.31	342,188.04
Surplus			
Donated Surplus	1,620,260.99	1,620,260.99	1,620,260.99
Earned Surplus (<i>Deficit</i>)	21,314.97	22,770.82	78,135.59
Total Surplus	1,598,946.02	1,597,490.17	1,698,396.58
Total Liabilities, Reserves and Surplus	\$1,982,021.76	\$1,963,917.44	\$2,042,734.24

MAINE PORT AUTHORITY
Comparative Statement of Operations
Fiscal Years Ended June 30

	1950	1949	1948
Income:			
Wharfage—Trucked Cargo	\$9,332.62	\$3,138.11	\$3,132.21
Absorption—Rail Cargo	60,301.57	13,298.52	20,693.10
Dockage	92.00	1,383.33	2,082.09
Water and Electricity	5,544.67	2,501.60	1,392.68
Storage	15,619.09	10,918.53	1,564.57
Rentals	22,295.93	28,852.06	19,876.19
Grain Inspection	7,442.95	1,491.99	—
Total Operating Income	120,628.83	61,584.14	48,740.84
Expense:			
Personal Services	48,302.20	47,698.39	42,365.41
Operating Expense:			
Depreciation—Plant and Equipment	28,256.48	31,281.02	26,162.63
Handling Freight	35,752.11	12,492.28	14,526.31
Insurance and Fire Protection	8,406.89	8,311.16	6,818.89
Water, Heat, Light and Power	4,753.51	3,365.39	3,619.42
Grain Inspection	134.29	224.13	—
Miscellaneous	80.69	67.77	13.07
Maintenance and Repairs	7,578.51	5,565.96	7,535.78
General Office Expense	6,069.70	4,243.72	3,626.61
Total Operating Expense	139,334.38	113,249.82	104,668.12
Net Loss from Operations	18,705.55	51,665.68	55,927.28
Other Income:			
Interest Income	1,855.00	1,218.82	1,370.08
Profit on Sale of Securities	—	—	1,193.67
Miscellaneous	294.73	488.72	1,051.32
Port Book	1,340.84	—	—
Total Other Income	3,490.57	1,707.54	3,615.07
Other Expense:			
Demolition of Grain Gallery	—	6,333.00	—
Premium on Securities Purchases	—	642.72	—
Total Other Expense	—	6,975.72	—
Net Loss for Year	\$15,214.98	\$56,933.86	\$52,312.21

MAINE MARITIME ACADEMY
Comparative Balance Sheets
As of June 30

	1950	1949	1948
Assets			
Cash	\$3,449.78	\$3,904.05	\$14,322.39
Accounts Receivable—Less Reserve	19,057.84	28,572.19	10,234.84
Inventories	13,287.74	14,761.29	20,758.21
Equipment	65,216.21	63,003.14	60,014.35
Land	12,434.30	12,434.30	11,811.82
Buildings and Improvements	87,116.21	85,679.65	85,219.12
Accrued Items and Prepaid Charges	3,126.94	3,040.79	3,755.49
Total Assets	\$203,689.02	\$211,395.41	\$206,116.22
Liabilities			
Accounts Payable	\$16,785.04	\$22,846.34	\$5,015.64
Reserves			
Cadet Fund	178.62	858.88	559.97
Cadet Year Book	2,750.73	3,622.17	—
Total Reserves	2,929.35	4,481.05	559.97
Surplus			
Appropriated (Fixed Assets)	164,766.72	161,117.09	157,045.29
Unappropriated	19,207.91	22,950.93	43,495.32
Total Surplus	183,974.63	184,068.02	200,540.61
Total Liabilities, Reserves and Surplus	\$203,689.02	\$211,395.41	\$206,116.22

MAINE MARITIME ACADEMY
Comparative Statement of Operations
Fiscal Years Ended June 30

	1950	1949	1948
Income:			
Per Capita Payments from Federal Government	\$24,632.70	\$24,799.68	\$24,510.48
Cadet Subsistence from Federal Government	41,529.00	47,452.50	31,893.00
Cadet Subsistence	22,288.58	—	—
Cadet Service Charge (Tuition)	59,924.76	39,150.00	27,783.51
Sale of Clothing	22,759.27	35,567.96	27,998.11
Sale of Books	3,129.98	3,887.55	3,160.54
Athletic, Laboratory and Breakage Fees	5,563.04	—	—
Ship Repairs—Federal Government	6,333.00	—	—
Miscellaneous	1,047.19	1,513.51	1,812.52
Total Income	\$187,207.52	\$152,371.20	\$117,158.16
Expense:			
Administration	\$92,109.32	\$97,792.20	\$83,545.41
School	54,591.44	49,485.52	46,517.19
Mess	57,674.33	61,967.98	44,276.55
Training Ship	84,445.34	98,797.24	61,880.28
Total Expense	288,820.43	308,042.94	236,219.43
Excess of Expense over Income	101,612.91	155,671.74	119,061.27
Grants:			
State of Maine	75,000.00	115,000.00	115,000.00
Federal Government	25,000.00	25,000.00	25,000.00
Total Grants	100,000.00	140,000.00	140,000.00
Net Increase or (Decrease) in Surplus	\$1,612.91	\$15,671.74	\$20,938.73

**STATISTICS ON
COUNTIES AND COURTS**

COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
December 31, 1949 as Compared With December 31, 1948
ASSETS

(Cents omitted)

County	December 31, 1949							December 31, 1948						
	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....	\$22,018	\$7,037	—	\$26,400	\$20,000	\$14,809	\$90,264	\$26,289	\$6,876	—	\$29,700	\$20,000	\$14,312	\$97,177
Aroostook.....	51,692	155,924	\$4,776	—	—	2,776	215,168	56,202	152,712	\$3,452	—	—	2,490	214,856
Cumberland.....	1,168	—	—	100,000	—	9,542	110,710	8,160	10,030	—	110,000	—	9,024	137,214
Franklin.....	22,149	—	2,245	1,906	100	4,215	30,615	8,584	—	2,244	—	260	4,063	15,151
Hancock.....	28,206	—	14,685	40,000	—	658	83,549	48,029	—	12,682	56,000	—	642	117,353
Kennebec.....	91,772	10,000	86	—	2,028	7,530	111,416	85,409	—	256	—	—	3,551	89,216
Knox.....	26,918	—	16	8,000	—	306	35,240	21,978	8,000	7	12,000	—	303	42,288
Lincoln.....	9,342	14,071	—	75,000	68	3,312	101,793	4,929	23,562	13	—	—	3,117	31,621
Oxford.....	57,110	195,596	2,284	—	259	14,454	269,703	53,214	170,401	996	—	1	13,778	238,390
Penobscot.....	40,660	31,331	4,485	—	—	—	76,476	53,642	53,900	2,647	—	—	—	110,189
Piscataquis.....	22,611	—	1,963	10,500	—	16,325	51,399	22,955	—	1,505	—	—	15,821	40,281
Sagadahoc.....	25,840	—	6	—	22	485	26,353	14,488	—	2,219	—	229	475	17,411
Somerset.....	39,273	—	2,084	—	—	3,220	44,577	30,204	—	1,071	—	—	2,952	34,227
Waldo.....	22,392	—	7,120	—	243	—	29,755	5,442	—	2,010	—	—	154	7,606
Washington.....	68,347	193,810	2,584	216,190	—	—	480,931	66,711	—	1,007	231,250	199,750	617	499,335
York.....	43,969	18,423	—	71,577	—	—	133,969	46,306	92,332	—	102,668	—	—	241,306
	\$573,467	\$626,192	\$42,334	\$549,573	\$22,720	\$77,632	\$1,891,918	\$552,542	\$517,813	\$30,109	\$541,618	\$220,240	\$71,299	\$1,933,621

LIABILITIES

	Accounts Payable	Bonds and Notes Payable	Probate Accounts	Total Liabilities	Surplus or Deficit		Total Liabilities and Surplus	Accounts Payable	Bonds and Notes Payable	Probate Accounts	Total Liabilities	Surplus or Deficit		Total Liabilities and Surplus
					Appropriated	Unappropriated						Appropriated	Unappropriated	
Androscoggin....	\$58	\$26,400	\$14,809	\$41,267	\$7,036	\$41,961	\$90,264	\$56	\$29,700	\$14,312	\$44,068	\$6,876	\$46,233	\$97,177
Aroostook.....	—	—	2,776	2,776	161,236	51,156	215,168	1,350	—	2,490	3,840	155,784	55,232	214,856
Cumberland.....	35,643	100,000	9,542	145,185	—	34,475	110,710	—	110,000	9,024	119,024	—	18,190	137,214
Franklin.....	—	1,906	4,215	6,121	1,893	22,601	30,615	—	—	4,063	4,063	3,829	14,917	15,151
Hancock.....	—	40,000	658	40,658	13,972	56,863	83,549	—	56,000	642	56,642	9,640	70,351	117,353
Kennebec.....	4,913	—	7,530	12,443	10,129	88,844	111,416	95	—	3,551	3,646	250	85,320	89,216
Knox.....	—	8,000	306	8,306	10,000	16,934	35,240	—	12,000	303	12,303	8,000	21,985	42,288
Lincoln.....	—	75,000	3,470	78,740	14,071	9,252	101,793	—	—	3,275	3,275	23,562	4,784	31,621
Oxford.....	44,175	135,000	14,454	193,629	6,906	69,168	269,703	27	135,000	13,778	148,805	6,218	83,367	238,390
Penobscot.....	—	—	12,852	12,852	39,313	24,311	76,476	—	—	10,888	10,888	45,391	53,910	110,189
Piscataquis.....	—	10,500	16,325	26,825	2,239	26,813	51,399	—	15,750	15,821	31,571	1,391	10,601	40,281
Sagadahoc.....	8,250	—	485	8,735	—	17,618	26,353	—	—	475	475	—	16,936	17,411
Somerset.....	—	—	3,220	3,220	7,146	34,211	44,577	—	—	2,952	2,952	3,397	27,878	34,227
Waldo.....	45,160	—	243	45,403	—	15,648	29,755	—	—	154	154	—	7,452	7,606
Washington.....	53,330	410,000	192	463,522	1,248	16,161	480,931	36,150	431,000	617	467,767	1,560	30,008	499,335
York.....	57,641	90,000	11,120	158,761	—	24,792	133,969	5,275	195,000	6,510	206,785	—	34,521	241,306
	\$249,170	\$896,806	\$102,197	\$1,248,173	\$242,767	\$400,978	\$1,891,918	\$42,953	\$984,450	\$88,855	\$1,116,258	\$235,678	\$581,685	\$1,933,621

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

Year Ended December 31, 1949

(Cents omitted)

	Androscoggin	Aroostook	Cumberland	Franklin	Hancock	Kennebec	Knox	Lincoln	Oxford	Penobscot	Piscataquis	Sagadahoc	Somerset	Waldo	Washington	York
REVENUE:																
Tax Commitment.....	\$133,216	\$137,326	\$298,387	\$49,405	\$92,742	\$101,467	\$65,217	\$70,755	\$117,979	\$169,189	\$43,136	\$47,011	\$75,657	\$75,363	\$92,967	\$136,916
Fines and Costs.....	22,417	86,933	59,036	14,602	13,918	35,051	12,226	10,530	18,651	73,866	8,992	11,858	24,284	12,629	20,922	53,411
Fees of Office.....	12,133	13,177	31,496	3,819	8,585	13,971	5,746	4,858	8,598	18,366	3,570	4,315	5,974	5,005	6,066	17,413
Rentals.....	3,492	102	1,260	—	—	125	—	—	—	—	—	—	—	—	—	—
Board.....	—	—	1,761	—	—	6,636	—	—	—	3,431	83	—	—	—	—	—
Sales.....	—	—	1,500	—	—	22	—	—	—	—	—	—	—	59	80	55
Miscellaneous.....	2,795	4,314	2,311	1,679	822	931	715	61	1,133	6,531	1,116	121	971	59	2,678	4,576
Total Revenue.....	174,053	241,852	395,751	69,505	116,067	158,203	83,904	86,204	146,361	271,353	56,897	63,305	106,886	93,115	122,713	212,371
ADD:																
Transfer from Surplus.....	11,800	—	—	—	—	—	4,500	—	—	—	—	1,575	—	—	—	—
Transfer from Capital Reserve Fund.....	—	—	—	—	—	—	—	—	—	23,280	—	—	—	—	—	—
Total.....	185,853	241,852	395,751	69,505	116,067	158,203	88,404	86,204	146,361	294,633	56,897	64,880	106,886	93,115	122,713	212,371
EXPENDITURES:																
County Courts.....	34,892	57,148	88,833	9,637	11,733	27,384	14,900	9,700	22,786	84,122	8,293	10,439	18,638	8,415	16,439	43,315
County Officers.....	17,363	14,826	71,209	3,776	5,243	10,496	3,738	5,881	6,366	17,345	1,167	4,278	5,924	9,170	6,226	17,580
Sheriff's Department.....	17,941	8,680	19,011	3,637	8,321	317	4,909	11,407	23,218	14,234	4,301	4,938	9,038	7,227	8,940	18,877
Support of Prisoners.....	24,773	21,172	71,510	5,556	10,518	25,749	7,705	2,104	3,482	31,569	3,207	5,961	14,687	12,199	12,223	24,097
County Officers' Salaries.....	25,810	45,551	28,693	12,433	18,593	19,961	21,701	12,697	21,459	25,655	11,449	16,865	20,817	13,266	17,917	32,984
Clerk Hire.....	15,519	12,980	—	3,460	6,564	15,601	—	3,706	10,593	22,139	3,402	4,935	8,732	4,580	4,978	16,881
County Buildings.....	24,630	10,368	38,265	3,979	12,975	8,965	10,026	11,856	8,092	32,328	4,190	3,619	8,358	11,147	14,377	10,186
Highways and Bridges.....	2,169	45,144	84,709	9,784	8,172	15,478	12,960	15,932	45,663	70,257	7,745	8,250	6,277	44,310	16,760	59,341
Farm Bureau.....	3,071	4,000	4,000	3,500	4,000	4,000	1,600	1,500	4,000	4,000	4,000	929	4,000	4,000	3,500	4,000
Law Library.....	1,500	1,900	1,020	750	1,000	1,500	1,000	500	2,000	1,000	500	500	1,500	850	900	1,750
County Indebtedness.....	4,660	174	11,811	114	18,240	—	4,586	589	5,400	333	5,814	—	125	—	30,500	13,573
Suppression of Crime.....	—	—	13,198	—	—	11,838	—	—	—	—	—	—	—	—	—	—
Airports.....	—	11,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Index.....	840	5,638	—	—	22,189	—	—	—	—	12,500	—	—	500	—	64	—
Miscellaneous.....	5,198	6,443	16,156	922	2,005	3,417	3,829	875	2,075	8,420	2,209	1,909	1,956	1,051	3,775	4,633
Total Expenditures.....	178,366	245,924	448,415	57,548	129,553	144,706	86,954	76,747	155,134	323,902	56,277	62,623	100,552	116,215	136,559	247,217
ADD:																
Transfer to Capital Reserve Fund.....	—	—	—	—	—	10,000	—	5,000	—	—	—	—	—	—	—	—
Transfer to Road Repair Accounts.....	—	—	—	3,900	—	—	—	—	—	—	—	—	—	—	—	—
Total.....	178,366	245,924	448,415	61,448	129,553	154,706	86,954	81,747	155,134	323,902	56,277	62,623	100,552	116,215	136,559	247,217
Net Gain or Loss from Oper.....	\$7,487	\$4,072	\$52,664	\$8,057	\$13,486	\$3,497	\$1,450	\$4,457	\$8,773	\$29,269	\$620	\$2,257	\$6,334	\$23,100	\$13,846	\$34,846

COURT STATISTICS—FINE AND COST ANALYSIS

Name of Court	Number of Months Cov- ered by Audit	Balance at Beginning	Fines and Costs Collected	Total	Payments to County	Balance at End
ANDROSCOGGIN COUNTY						
Lewiston Municipal Court.....	28	\$689.34	\$13,168.67	\$13,858.01	\$13,465.39	\$392.62
Auburn Municipal Court.....	28	234.25	11,608.47	11,842.72	11,524.21	318.51
Livermore Falls Municipal Court.....	28	102.40	6,288.78	6,391.18	6,213.92	177.26
Lisbon Municipal Court.....	28	68.90	3,205.56	3,274.46	2,872.46	402.00
Webster Trial Justice Court.....	28	—	620.14	620.14	605.44	14.70
AROOSTOOK COUNTY						
Houlton Municipal Court.....	24	1,272.30	18,574.38	19,846.68	19,287.66	559.02
Presque Isle Municipal Court.....	24	666.46	11,356.47	12,022.93	11,078.83	944.10
Caribou Municipal Court.....	24	746.75	11,771.79	12,518.54	11,754.01	764.53
Fort Fairfield Municipal Court.....	24	946.40	8,549.46	9,495.86	8,954.26	541.60
Van Buren Municipal Court.....	24	321.77	4,810.04	5,131.81	4,618.78	513.03
Northern Aroostook Municipal Court.....	24	2,010.20	7,234.96	9,245.16	8,446.38	798.78
Ashland Trial Justice Court.....	24	94.10	3,721.94	3,816.04	3,417.84	398.20
Merrill Trial Justice Court.....	24	—	281.30	281.30	271.30	10.00
CUMBERLAND COUNTY						
Portland Municipal Court.....	12	10.50	7,027.98	7,038.48	7,035.48	3.00
South Portland Municipal Court.....	12	473.90	3,993.42	4,467.32	3,943.72	523.60
Brunswick Municipal Court.....	12	1,666.31	14,916.11	16,582.42	15,857.49	724.93
Westbrook Municipal Court.....	12	548.06	6,482.74	7,030.80	6,387.62	643.18
Northern Cumberland Municipal Court.....	12	112.12	2,758.84	2,870.96	2,721.31	149.65
Scarboro Trial Justice Court.....	12	261.64	3,866.58	4,128.22	3,995.62	132.60
Gray Trial Justice Court.....	12	483.92	3,805.06	4,288.98	4,095.68	193.30
Freeport Trial Justice Court.....	12	88.10	531.26	619.36	591.96	27.40
Yarmouth Trial Justice Court.....	12	91.60	433.32	524.92	505.52	19.40
FRANKLIN COUNTY						
Franklin County Municipal Court.....	12	420.40	8,410.88	8,831.28	7,883.62	947.66
Phillips Trial Justice Court.....	12	213.90	1,727.40	1,941.30	1,690.80	250.50
Eustis Trial Justice Court.....	12	120.90	191.10	312.00	282.60	29.40
Kingfield Trial Justice Court.....	12	9.70	—	9.70	9.70	—
HANCOCK COUNTY						
Ellsworth Municipal Court.....	11	497.70	7,808.00	8,305.70	8,020.80	284.90
Bar Harbor Municipal Court.....	11	—	948.70	948.70	811.50	137.20
Western Hancock Municipal Court—Bucksport.....	11	39.70	1,305.80	1,345.50	1,206.94	138.56
Western Hancock Municipal Court—Stonington.....	11	54.10	705.20	759.30	694.60	64.70

COURT STATISTICS—FINE AND COST ANALYSIS

Name of Court	Number of Months Cov- ered by Audit	Balance at Beginning	Fines and Costs Collected	Total	Payments to County	Balance at End
KENNEBEC COUNTY						
Augusta Municipal Court.....	18	1,008.86	\$21,384.44	\$22,393.30	\$21,357.20	\$1,036.10
Gardiner Municipal Court.....	18	205.52	4,327.85	4,533.37	4,289.57	243.80
Hallowell Municipal Court.....	18	—	2,082.90	2,082.90	2,082.90	—
Waterville Municipal Court.....	18	588.80	19,281.05	19,869.85	17,855.41	2,014.44
Winthrop Municipal Court.....	18	243.45	1,031.21	1,274.66	1,188.13	86.53
KNOX COUNTY						
Rockland Municipa' Court.....	12	379.62	8,962.98	9,342.60	8,688.85	653.75
LINCOLN COUNTY						
Lincoln County Municipal Court.....	16	79.30	8,336.34	8,415.64	8,120.82	294.82
OXFORD COUNTY						
Rumford Falls Municipal Court.....	24	699.54	18,155.90	18,854.74	18,348.96	505.78
Norway Municipal Court.....	24	436.05	10,967.23	11,403.28	11,199.38	203.90
Western Oxford Municipal Court.....	24	25.50	1,605.21	1,630.71	1,406.37	224.34
Norway Trial Justice Court.....	24	—	688.60	688.60	688.60	—
PENOBSCOT COUNTY						
Bangor Municipal Court.....	27	1,078.24	49,839.22	50,917.46	48,962.72	1,954.74
Old Town Municipal Court.....	27	512.41	18,271.36	18,783.77	18,101.45	682.32
Millinocket Municipal Court.....	27	101.56	14,992.92	15,094.48	14,325.95	768.53
Lincoln Municipal Court.....	27	369.50	26,106.32	26,475.82	26,076.47	399.35
Dexter Municipal Court.....	27	203.02	2,767.15	2,970.17	2,908.97	61.20
Newport Municipal Court.....	27	419.04	10,105.86	10,524.90	10,136.94	387.96
Brewer Municipal Court.....	11	—	3,477.66	3,477.66	3,251.86	225.80
Orono Trial Justice Court.....	27	546.16	12,220.06	12,766.22	12,706.82	59.40
Patten Trial Justice Court.....	27	104.70	765.14	869.84	869.84	—
Brewer Trial Justice Court.....	8	—	2,258.64	2,258.64	2,258.64	—
PISCATAQUIS COUNTY						
Piscataquis County Municipal Court.....	18	—	21,807.94	21,807.94	21,807.94	—
SAGadahoc COUNTY						
Bath Municipal Court.....	17	—	9,265.71	9,265.71	8,738.71	527.00
Richmond Trial Justice Court.....	17	776.84	4,284.43	5,061.27	4,803.17	258.10

Name of Court	Number of Months Covered by Audit	Balance at Beginning	Fines and Costs Collected	Total	Payments to County	Balance at End
SOMERSET COUNTY						
Skowhegan Municipal Court.....	23	\$1,050.90	\$25,849.23	\$26,900.13	\$26,150.05	\$750.08
Pittsfield Municipal Court.....	23	688.12	3,651.11	4,339.23	3,987.69	351.54
Fairfield Trial Justice Court.....	23	484.47	3,858.75	4,343.22	4,185.94	157.28
Madison Trial Justice Court.....	23	—	229.70	229.70	202.60	27.10
Bingham Trial Justice Court.....	23	266.12	3,366.70	3,632.82	3,471.50	161.32
Jackman Trial Justice Court.....	23	110.68	2,136.94	2,247.62	2,012.83	234.79
WALDO COUNTY						
Waldo County Municipal Court.....	24	561.88	12,277.92	12,839.80	12,578.60	261.20
Waldo County Trial Justice Court.....	24	—	80.90	80.90	—	80.90
WASHINGTON COUNTY						
Calais Municipal Court.....	20	356.91	9,474.81	9,831.72	8,956.41	875.31
Eastport Municipal Court.....	20	903.50	4,227.46	5,130.96	4,306.06	824.90
Western Washington Municipal Court.....	20	1,875.14	14,742.09	16,617.23	15,549.02	1,068.21
Baileville Trial Justice Court.....	20	330.50	664.50	995.00	836.86	158.14
Danforth Trial Justice Court.....	20	34.70	1,091.79	1,126.49	891.44	235.05
Vanceboro Trial Justice Court.....	20	—	237.78	237.78	149.93	87.85
YORK COUNTY						
Biddeford Municipal Court.....	13	71.76	6,550.80	6,622.56	6,248.22	374.34
Saco Municipal Court.....	13	83.20	2,828.84	2,912.04	2,595.02	317.02
Sanford Municipal Court.....	13	122.46	5,463.18	5,585.64	5,253.90	331.74
Kennebunk Municipal Court.....	13	247.90	2,530.98	2,778.88	2,595.74	183.14
Yorkshire Municipal Court.....	13	2,857.70	8,079.63	10,937.33	10,043.79	893.54
Waterboro Municipal Court.....	13	156.45	921.68	1,078.13	1,051.43	26.70
Parsonsfield Trial Justice Court.....	13	42.35	73.00	115.35	99.45	15.90
Old Orchard Beach Trial Justice Court.....	13	90.52	1,467.15	1,557.67	1,647.07	89.40
York Trial Justice Court.....	13	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

ANDROSCOGG COUNTY At Close of 1949 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	\$20,070,026	\$256,000	\$52,900	\$7,427	—	\$316,327	\$15.96	\$1,003,501
222	Durham	580,000	562,077	—	11,600	—	—	11,600	14.80	28,104
207	Greene	742,000	709,884	—	3,000	180	\$996	4,176	4.83	35,494
218	Leeds	491,000	376,429	—	—	147	—	147	.18	18,821
2	Lewiston	39,796,000	37,306,402	1,321,000	—	4,573	—	1,325,573	34.34	1,865,320
35	Lisbon	3,573,000	3,425,677	23,000	—	434	—	23,434	5.68	171,284
140	Livermore	712,000	741,290	10,000	—	10	—	10,010	7.76	37,065
52	Livermore Falls	2,360,000	2,404,347	—	1,200	837	—	2,037	.64	120,217
84	Mechanic Falls	1,482,000	1,382,184	8,000	13,000	446	—	21,446	10.73	69,109
258	Minot	426,000	400,450	—	8,500	71	—	8,571	12.72	20,023
125	Poland	1,629,000	1,207,620	—	2,000	495	—	2,495	1.73	60,381
127	Turner	1,220,000	1,092,317	—	—	189	—	189	.13	54,616
336	Wales*	304,000	282,785	—	1,000	—	150	1,150	2.65	14,139
148	Webster	680,000	603,385	—	6,985	—	—	6,985	5.65	30,159

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AROOSTOOK COUNTY

371	Amity	\$130,000	\$85,982	—	—	\$326	\$4,687	\$5,013	\$14.53	\$4,299
70	Ashland*	935,000	984,873	\$2,000	\$15,996	2,571	982	21,549	8.77	49,244
409	Baneroft	117,000	102,219	—	—	—	1,000	1,000	4.63	5,111
399	Benedicta*	116,000	103,741	—	—	100	1,000	1,100	4.17	5,187
169	Blaine	560,000	515,085	—	—	1,481	—	1,481	1.41	25,754
143	Bridgewater	839,000	737,777	25,000	—	—	3,026	28,026	22.12	36,889
16	Caribou*	5,839,000	6,288,280	26,000	—	—	—	26,000	3.16	314,414
249	Castle Hill*	356,000	365,544	3,000	—	—	37	3,037	4.36	18,277
354	Chapman	199,000	183,527	—	4,500	4,515	5,398	14,413	36.31	9,176
369	Crystal	227,000	235,622	—	—	—	—	—	—	11,781
398	Dyer Brook*	199,000	118,371	—	3,000	1,053	—	4,053	15.30	5,919
91	Eagle Lake	284,000	279,410	—	6,682	—	150	6,832	3.61	13,971
104	Easton	1,121,000	1,110,845	—	26,000	5,010	9,122	40,132	25.00	55,542
24	Fort Fairfield	4,870,000	5,476,910	45,000	—	2,456	3,629	51,085	9.11	273,846
28	Fort Kent	1,710,000	1,520,695	3,500	—	—	—	3,500	.65	76,055
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	69,933	—	—	—	—	—	—	3,497
433	Hersey	125,000	81,702	—	—	407	—	407	2.71	4,085
164	Hodgdon*	483,000	568,450	6,000	5,000	470	—	11,470	10.66	28,423
18	Houlton	5,863,000	6,070,987	120,000	—	3,489	—	123,489	15.89	303,549

AROOSTOOK COUNTY—Concluded

130	Island Falls*	\$530,000	\$529,986	\$2,000	—	—	—	\$2,000	\$1.46	\$26,497
94	Limestone	1,450,000	1,305,266	5,000	—	—	—	37,955	20.46	65,263
223	Linneus*	349,000	341,865	—	\$30,000	\$4	\$2,951	6,628	8.55	17,094
170	Littleton	686,000	580,865	17,000	—	138	1,850	17,000	16.21	29,043
372	Ludlow	169,000	124,301	—	—	—	—	103	-.30	6,215
31	Madawaska	3,859,000	2,864,317	18,000	120,000	24,685	800	163,485	36.52	143,216
132	Mapleton	838,000	774,075	10,000	14,700	—	—	24,700	18.24	38,704
92	Mars Hill	1,520,000	1,481,760	2,000	—	—	—	2,000	1.06	74,088
284	Masardis*	408,000	400,205	—	16,091	—	2,200	18,291	30.43	20,010
343	Merrill	199,000	—	No	figures available	—	—	—	—	—
114	Monticello	750,000	700,100	—	—	1,076	2,025	3,101	2.06	35,005
347	New Limerick	280,000	241,030	—	—	—	—	—	—	12,052
211	New Sweden*	534,000	443,465	—	10,000	252	—	10,252	12.15	22,173
167	Oakfield*	390,000	348,749	2,000	—	—	4,976	6,976	6.59	17,437
434	Orient	127,000	104,111	—	—	26	4,840	4,866	33.10	5,206
252	Perham	411,000	400,540	—	11,000	—	—	11,000	15.97	20,027
224	Portage Lake	345,000	345,780	—	8,896	210	—	9,106	11.78	17,289
17	Presque Isle	7,251,000	7,224,935	25,000	—	—	—	25,000	3.15	361,247
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	206,117	—	—	—	750	750	1.83	10,306
202	Stockholm	199,000	197,818	—	—	278	—	278	.31	9,891
26	Van Buren	1,489,000	1,612,355	20,000	31,650	11,246	—	62,896	11.69	80,618
377	Wade*	238,000	173,650	—	—	10,877	—	10,877	32.47	8,683
95	Washburn*	1,207,000	1,163,780	14,000	—	—	—	14,000	7.76	58,189
237	Westfield*	592,000	453,036	—	—	—	—	—	—	22,652
381	Weston*	143,000	91,033	—	—	—	931	931	2.84	4,552
141	Woodland*	586,000	603,890	—	3,075	—	—	3,075	2.37	30,195
268	Allagash Plt.*	500,000	330,240	—	—	3,502	—	3,502	5.44	16,512
393	Cary Plantation	97,000	74,377	—	—	366	—	366	1.28	3,719
266	Caswell Plt.	232,000	—	No	figures available	—	—	—	—	—
337	Cyr Plantation	231,000	161,022	—	—	—	—	—	—	8,051
472	E. Plantation	72,000	45,038	—	—	—	—	—	—	2,252
460	Garfield Plt. *	75,000	48,312	—	—	16	—	16	.16	2,416
475	Glenwood Plt.	99,000	49,538	—	—	5	—	5	.07	2,477
271	Hamlin Plt.	230,000	157,020	—	—	—	—	—	—	7,851
455	Hammond Plt.	161,000	90,710	—	3,000	32	—	3,032	28.07	4,536
404	Macwahoc Plt.	91,000	68,322	—	—	37	279	316	1.31	3,416
442	Moro Plt.	89,000	81,037	—	2,000	—	—	2,000	15.38	4,052
491	Nashville Plt.*	110,000	72,370	—	—	—	—	—	—	3,619
273	New Canada Plt	199,000	166,359	—	—	6,545	—	6,545	10.34	8,318
421	Oxbow Plt.*	99,000	94,734	—	—	—	—	—	—	4,737
338	Reed Plt.	99,000	94,000	—	—	204	—	204	.47	4,700
118	St. Francis Plt.	219,000	194,875	—	—	—	—	—	—	9,744
275	St. John Plt.	197,000	—	No	figures available	—	—	—	—	—
159	Wallagrass Plt.	219,000	194,129	—	3,000	7,290	—	10,290	9.16	9,706
456	Westmanland Plt.*	151,000	124,865	—	—	—	—	—	—	6,243
326	Winterville Plt.	93,000	60,644	—	—	—	—	—	—	3,032

*1948 Figures Used.

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

CUMBERLAND COUNTY At Close of 1949 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		
240	Baldwin	\$722,000	\$664,456	—	\$3,000	—	—	\$3,000	\$4.16	\$33,223
55	Bridgton	2,047,000	1,937,174	\$70,000	12,000	\$1,160	—	83,160	27.40	96,859
14	Brunswick	7,698,000	8,954,198	77,000	17,400	22,308	—	116,708	13.48	447,710
53	Cape Elizabeth	4,871,000	4,685,890	12,000	122,000	—	—	134,000	42.24	234,295
203	Casco	662,000	781,182	—	8,000	183	\$2,176	10,359	11.64	39,059
117	Cumberland	2,008,000	2,029,836	—	23,036	215	—	23,251	15.59	101,492
59	Falmouth	4,004,000	3,771,087	118,000	46,000	—	—	164,000	56.89	188,554
62	Freeport	2,337,000	2,290,761	—	66,500	7,583	—	74,083	26.80	114,538
47	Gorham*	3,250,000	2,996,501	—	9,810	—	—	9,810	2.81	149,825
128	Gray	1,027,000	928,222	—	26,000	7	—	26,007	18.87	46,411
138	Harpswell	1,600,000	1,463,840	13,000	—	8,963	—	21,963	16.83	73,192
175	Harrison	776,000	801,050	—	1,000	—	32	1,032	1.01	40,053
257	Naples	749,000	822,781	—	32,428	—	—	32,428	47.97	41,139
72	New Gloucester*	776,000	721,870	—	8,000	—	—	8,000	3.43	36,094
259	North Yarmouth	454,000	486,658	—	12,000	212	—	12,212	18.34	24,333
313	Otisfield	492,000	507,288	—	18,754	116	—	18,870	38.67	25,364
1	Portland	86,410,000	94,989,400	3,867,000	—	108,180	113,847	4,089,027	55.52	4,749,470
293	Pownal	299,000	288,153	—	9,396	—	—	9,396	16.34	14,408
308	Raymond	890,000	897,473	—	1,914	36	2,175	4,125	8.15	44,874
61	Scarboro	3,909,000	3,082,471	50,000	—	323	—	50,323	17.71	154,124
304	Sebago	820,000	769,310	—	4,700	962	—	5,662	10.93	38,466
8	South Portland	16,953,000	17,641,162	252,000	36,000	31,129	—	319,129	20.22	882,058
119	Standish*	2,142,000	1,932,916	—	—	490	1,560	2,050	1.39	96,646
10	Westbrook	10,646,000	11,339,361	44,000	226,000	15,611	53,702	339,313	30.60	566,968
71	Windham	3,050,000	2,759,291	—	45,000	1,008	2,440	48,448	20.35	137,965
75	Yarmouth	1,731,000	1,599,520	—	8,920	353	—	9,273	4.19	79,976

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FRANKLIN COUNTY

357	Avon	\$182,000	\$182,081	—	\$2,000	\$1,088	—	\$3,088	\$7.98	\$9,104
395	Carthage	156,000	174,765	—	3,575	90	\$750	4,415	15.71	8,738
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	3,532,625	\$22,000	18,000	—	—	40,000	10.69	176,631
385	Industry*	199,000	182,278	—	—	43	44	87	.28	9,114
60	Jay	2,949,000	—	No	figures available	—	—	—	—	—
209	Kingfield	466,000	392,093	—	—	—	1,215	1,215	1.41	19,605

FRANKLIN COUNTY—Concluded

412	Madrid	\$115,000	\$100,944	—	—	—	\$72	\$500	\$572	\$2.67	\$5,047
429	New Sharon	368,000	345,632	—	—	\$11,200	215	6,225	17,641	23.18	17,232
314	New Vineyard	265,000	244,634	—	—	3,000	45	—	3,045	6.27	12,232
154	Phillips	625,000	615,415	—	—	16,000	386	1,000	17,386	14.66	30,771
120	Rangeley	1,930,000	1,947,244	\$11,500	—	11,300	554	—	23,354	15.95	97,362
179	Strong	645,000	573,199	—	—	21,175	—	—	21,175	21.03	28,660
403	Temple	175,000	173,487	—	—	2,288	—	—	3,585	14.23	8,674
344	Weld	452,000	427,840	—	—	5,050	—	100	5,150	22.04	21,392
51	Wilton	2,305,000	—	No	figures available	—	—	—	—	—	—
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	\$70,683	—	—	—	—	\$189	\$189	\$1.29	\$3,534
469	Aurora*	93,000	85,209	—	—	—	—	79	79	.98	4,260
33	Bar Harbor	6,020,000	5,317,895	—	—	\$82,248	—	—	82,248	18.79	265,895
134	Blue Hill	1,312,000	1,116,810	—	—	18,515	\$141	—	18,656	13.89	55,841
264	Brooklin*	606,000	545,620	—	—	—	—	—	—	—	27,281
217	Brooksville	462,000	335,890	—	—	3,198	218	—	3,416	4.24	16,795
57	Bucksport	4,318,000	4,356,146	\$66,500	—	12,000	114	2,290	80,904	27.64	217,807
262	Castine	720,000	652,160	—	—	5,000	273	454	5,727	8.65	32,608
378	Cranberry Isle	468,000	409,750	—	—	—	52	—	52	.16	20,488
389	Dedham	440,000	411,315	2,000	—	—	1,482	1,150	4,632	15.81	20,566
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	3,545,150	11,000	—	114,761	590	2,795	129,146	33.02	177,258
235	Franklin	325,000	301,197	—	—	8,000	260	77	8,337	11.24	15,060
166	Gouldsboro*	631,000	577,862	—	—	21,800	12	4	21,816	20.43	28,893
228	Hancock*	466,000	414,876	—	—	5,400	—	—	5,400	7.10	20,744
330	Lamoine*	262,000	224,610	—	—	—	—	23	23	.05	11,231
441	Mariaville*	124,000	100,997	—	—	—	—	1,000	1,577	11.95	5,050
81	Mount Desert	4,277,000	4,111,780	83,000	—	—	—	—	83,000	40.55	205,589
177	Orland	489,000	409,728	—	—	—	—	—	—	—	20,486
438	Otis*	110,000	89,341	—	—	700	—	—	700	5.22	4,467
255	Penobscot	270,000	240,001	—	—	2,500	230	1,056	3,786	5.57	12,000
242	Sedgwick	373,000	271,735	—	—	3,587	269	—	3,856	5.37	13,587
416	Sorrento*	395,000	333,430	—	—	3,000	219	—	3,219	17.12	16,672
145	Southwest Harbor	1,645,000	1,82,725	—	—	8,500	—	—	8,500	6.75	79,136
116	Stonington	787,000	787,790	—	—	—	351	390	741	.50	39,390
219	Sullivan	429,000	—	No	figures available	—	—	—	—	—	—
311	Surry*	346,000	299,935	—	—	—	—	329	329	.66	14,997
331	Swan's Island*	215,000	194,925	—	—	4,500	10	972	5,482	12.13	9,746
160	Tremont	589,000	—	No	figures available	—	—	—	—	—	—

*1948 Figures Used.

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

HANCOCK COUNTY—Concluded

At Close of 1949 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	116,985	—	\$1,000	\$62	—	\$1,062	\$2.72	5,849
429	Waltham*	99,000	90,083	—	—	—	—	—	—	4,504
305	Winter Harbor	555,000	496,470	—	7,600	1,971	—	9,571	18.48	24,824
447	Long Island Plt.*	36,000	40,945	—	—	—	—	—	—	2,047
490	Osborn Plt.*	79,000	59,985	—	—	—	—	—	—	2,999
474	No. 33 Plt.*	79,000	61,210	—	—	21	—	21	.28	3,061

KENNEBEC COUNTY

185	Albion*	\$499,000	\$489,175	—	—	\$44	—	\$44	\$.05	\$24,459
6	Augusta	15,701,000	15,569,660	\$287,000	—	100	—	287,100	14.83	778,483
171	Belgrade	974,000	886,807	16,000	—	338	—	16,338	15.62	44,340
142	Benton	689,000	590,828	—	—	190	—	190	.15	29,541
74	Chelsea	334,000	315,848	—	—	93	—	93	.04	15,792
146	China	835,000	808,450	23,000	\$7,000	53	—	30,053	24.00	40,423
126	Clinton	800,000	743,396	26,000	—	3,499	\$1,500	30,999	21.59	37,170
151	Farmingdale	961,000	991,190	—	—	400	—	400	.33	49,560
335	Fayette*	253,000	262,543	—	—	28	199	227	.52	13,127
23	Gardiner	4,986,000	5,032,576	190,000	190,000	—	—	380,000	62.87	251,629
58	Hallowell	1,991,000	2,138,120	38,000	15,000	—	—	53,000	18.24	106,906
239	Litchfield	487,000	491,940	—	—	83	—	83	.11	24,597
278	Manchester	542,000	521,080	—	6,396	6	102	6,504	10.39	26,054
115	Monmouth	1,220,000	1,280,390	—	—	68	—	22,727	15.20	64,020
265	Mount Vernon	477,000	457,205	—	7,000	67	—	7,067	10.82	22,860
63	Oakland	2,053,000	1,860,242	52,750	—	237	—	52,987	19.41	93,012
161	Pittston	456,000	404,905	4,000	10,000	5,869	—	19,869	17.84	20,245
103	Randolph	480,000	459,180	4,000	—	201	—	4,201	2.61	22,959
182	Readfield*	542,000	515,765	3,000	—	118	1,000	4,118	4.18	25,788
346	Rome	509,000	441,990	—	4,000	2,576	—	6,576	15.73	22,100
181	Sidney	500,000	495,644	1,000	7,500	257	150	8,907	9.01	24,782
89	Vassalboro	1,376,000	1,355,330	20,000	1,000	341	—	21,341	11.05	67,767
387	Vienna	154,000	135,947	—	—	61	—	61	.20	6,797
7	Waterville	16,059,000	18,390,938	369,000	23,125	25,403	—	417,528	25.02	919,547
324	Wayne	431,000	425,310	—	7,800	—	—	7,800	16.85	21,266
205	West Gardiner	491,000	465,975	3,000	6,000	371	—	9,371	10.81	23,299
250	Windsor	446,000	416,085	—	—	73	—	73	.11	20,804
34	Winslow	4,415,000	3,608,055	—	24,900	348	—	25,248	6.08	180,403
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	4,859,245	—	—	\$56	\$105	161	.05	242,962
365	Cushing	240,000	215,361	—	—	57	—	57	.16	10,768
232	Friendship	563,000	542,570	—	—	83	2	85	.11	27,129
303	Hope	337,000	330,453	—	—	162	5	167	.32	16,523
461	Isle-au-Haut*	128,000	119,308	—	900	25	—	925	9.54	5,965
328	North Haven	850,000	906,384	\$9,000	3,353	111	—	12,464	21.10	45,319
282	Owl's Head	538,000	412,268	—	4,300	109	22	4,431	7.28	20,613
13	Rockland	7,838,000	8,782,910	284,100	170,000A	1,863	—	455,963A	51.24	439,146
110	Rockport	1,674,000	1,389,686	7,000	1,500	692	591	9,783	6.41	69,484
108	Saint George	845,000	845,999	—	13,000	—	—	13,000	8.39	42,300
300	South Thomaston	343,000	287,227	—	—	183	—	183	.34	14,361
67	Thomaston	2,350,000	1,805,579	—	54,114	1,379	—	55,493	21.91	90,279
157	Union	668,000	669,023	—	—	864	2,862	3,726	3.24	33,451
102	Vinalhaven	795,000	793,684	—	2,000	320	—	2,320	1.42	39,684
121	Warren	895,000	951,451	14,000	13,500	76	—	27,576	18.91	47,573
253	Washington*	318,000	311,090	—	—	149	286	435	.63	15,555
451	Matinicus Isle Plt.	61,000	51,373	—	—	72	—	72	.64	2,569

LINCOLN COUNTY

374	Alna	\$199,000	\$205,657	—	\$4,000	\$99	—	\$4,099	\$12.09	\$10,283
129	Boothbay	1,253,000	1,248,295	\$3,000	34,900	102	—	38,002	27.74	62,415
78	Boothbay Harbor	2,680,000	2,538,170	—	4,000	244	—	4,244	2.00	126,909
360	Bremen	295,000	297,320	—	—	690	—	690	1.80	14,866
131	Bristol	1,170,000	1,020,117	—	8,000	306	—	8,306	6.13	51,006
210	Damariscotta	1,045,000	917,074	—	—	—	—	—	—	45,854
274	Dresden	322,000	292,045	—	8,600	56	—	8,656	13.72	14,602
348	Edgecomb*	339,000	307,248	—	—	128	—	128	.31	15,362
192	Jefferson	537,000	510,334	—	10,335	68	—	10,403	11.09	25,517
180	Newcastle	811,000	770,640	—	17,500	—	—	17,500	17.61	38,532
261	Nobleboro*	390,000	343,947	—	3,000	249	\$199	3,448	5.18	17,197
289	South Bristol	810,000	756,370	—	—	—	—	—	—	37,819
351	Southport*	1,260,000	1,154,225	21,000	8,000	88	—	29,088	71.82	57,711
69	Waldoboro	1,335,000	1,351,443	8,000	—	156	1,001	9,157	3.67	67,572
452	Westport	195,000	168,670	—	5,167	13	—	5,180	46.67	8,434
187	Whitefield	496,000	485,573	—	—	2,905	—	2,905	3.02	24,279
149	Wiscasset	3,041,000	1,724,941	—	12,000	401	1	12,402	10.07	86,247
450	Monhegan Plt.	179,000	167,970	—	1,000	14	—	1,014	8.82	8,399
397	Somerville Plt.*	72,000	68,014	—	—	1,333	—	1,333	5.01	3,401

*1948 Figures Used.

A Includes Tax Anticipat. Notes \$150,000.

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

OXFORD COUNTY
At Close of 1949 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	\$510,539	—	\$3,024	\$183	—	\$3,207	\$4.24	\$25,527
82	Bethel.....	1,416,000	1,659,032	—	5,800	886	—	6,686	3.29	82,952
236	Brownfield.....	244,000	337,311	—	—	86	\$1,917	2,003	2.70	16,866
199	Buckfield.....	546,000	541,738	\$1,000	—	—	2,117	3,117	3.45	27,087
443	Byron*.....	184,000	143,580	—	—	—	361	361	2.89	7,179
248	Canton.....	395,000	391,185	—	—	151	—	151	.21	19,559
301	Denmark*.....	400,000	411,750	—	9,000	222	547	9,769	18.36	20,588
96	Dixfield.....	1,047,000	1,125,643	—	—	407	2,400	2,807	1.67	56,282
99	Fryeburg.....	1,391,000	1,206,740	—	12,267	—	—	12,267	7.11	60,337
423	Gilead.....	198,000	204,250	—	5,800	79	618	6,497	40.61	10,213
295	Greenwood.....	370,000	357,465	—	5,000	3	—	5,003	8.87	17,873
420	Hanover.....	133,000	128,325	—	—	—	—	—	—	6,416
339	Hartford.....	284,000	289,878	—	1,000	10	1,000	2,010	4.67	14,494
256	Hebron*.....	284,000	296,933	—	9,190	78	—	9,268	13.67	14,846
221	Hiram.....	534,000	558,858	—	8,720	660	—	9,380	11.92	27,943
267	Lovell.....	1,194,000	1,203,137	—	4,813	—	—	4,813	7.44	60,157
32	Mexico.....	1,474,000	1,456,568	32,000	—	1,610	—	33,610	7.59	72,828
426	Newry.....	246,000	241,989	—	—	15	841	856	5.13	12,099
45	Norway.....	2,295,000	2,299,944	39,000	36,200	25	—	75,225	20.62	114,997
137	Oxford.....	697,000	698,775	—	—	174	—	174	.13	34,939
36	Paris.....	2,845,000	2,976,865	—	—	667	—	667	.16	148,843
186	Peru.....	1,045,000	1,043,653	—	—	44	573	617	.64	52,183
201	Porter.....	395,000	303,676	—	4,316	1,879	—	6,195	6.95	15,184
370	Roxbury.....	197,000	180,380	—	4,000	—	—	4,000	11.56	9,019
12	Rumford.....	9,871,000	7,733,735	179,000	15,000	2,105	7,255	203,360	19.88	386,687
405	Stoneham.....	165,000	178,420	—	2,889	—	—	2,889	12.14	8,921
431	Stow.....	128,000	127,579	—	—	—	—	—	—	6,379
298	Sumner*.....	279,000	291,193	—	3,333	—	2,500	5,833	10.78	14,560
408	Sweden*.....	199,000	196,320	—	—	40	182	222	.99	9,816
422	Upton*.....	178,000	138,709	—	400	—	—	400	2.30	6,935
213	Waterford.....	726,000	707,045	—	22,500	37	—	22,537	26.96	35,352
197	Woodstock*.....	599,000	612,525	—	21,100	280	—	21,380	23.52	30,626
464	Lincoln Plt.....	616,000	605,548	—	700	79	—	779	8.75	30,277
468	Magalloway Plt.....	342,000	343,085	—	—	49	—	49	.58	17,154

PENOBSCOT COUNTY

394	Alton	\$94,000	\$69,401	—	—	\$55	—	\$55	\$19	\$3,470
3	Bangor	31,923,000	36,528,744	\$922,000	\$46,000	17,254	—	985,254	33.04	1,826,437
238	Bradford	280,000	288,380	—	—	357	\$1,757	2,114	2.88	14,419
245	Bradley	311,000	238,822	—	—	255	819	1,074	1.50	11,941
21	Brewer	6,425,000	7,473,415	252,000	—	—	—	252,000	38.71	373,671
375	Burlington*	174,000	200,045	—	—	149	—	149	.44	10,002
204	Carmel	378,000	362,410	3,000	3,000	49	—	6,049	6.95	18,121
226	Charleston	366,000	366,767	4,000	6,396	103	1,984	12,483	16.25	18,338
402	Chester*	116,000	67,488	—	—	85	1,383	1,468	5.69	3,374
424	Clifton	95,000	81,634	—	—	72	750	822	4.89	4,082
112	Corinna	1,053,000	972,390	—	3,576	292	4,162	8,030	5.30	48,620
188	Corinth	515,000	519,286	—	2,300	129	—	2,429	2.55	25,964
41	Dexter	2,485,000	2,638,805	—	2,000	—	—	2,000	.54	131,940
292	Dixmont	199,000	197,117	—	—	—	4	4	.01	9,856
101	East Millinocket	2,600,000	1,684,650	6,000	5,250	880	—	12,130	7.29	84,233
294	Eddington	357,000	299,522	—	—	321	—	321	.56	14,976
492	Edinburg	85,000	50,793	—	—	686	—	686	20.18	2,540
183	Enfield	578,000	503,180	2,000	—	772	920	3,692	3.77	25,159
327	Etna	149,000	140,700	—	—	147	870	1,017	2.21	7,035
231	Exeter	320,000	296,523	—	—	115	2,600	2,715	3.62	14,826
281	Garland	266,000	269,299	—	5,200	119	1,534	6,853	11.23	13,465
309	Glenburn	199,000	198,175	—	5,500	174	3,000	8,674	17.35	9,909
334	Greenbush	117,000	95,925	—	2,030	2,939	500	5,469	12.46	4,796
453	Greenfield	99,000	75,105	—	—	5	2,011	2,016	18.33	3,755
64	Hampden	1,610,000	1,266,265	33,000	—	344	122	33,466	12.92	63,313
156	Heron	708,000	582,190	—	—	932	—	932	.79	29,110
254	Holden*	336,000	267,855	—	—	291	328	619	.91	13,393
153	Howland	1,276,000	1,131,180	20,000	—	2,271	993	23,264	19.57	56,559
358	Hudson*	146,000	137,926	—	—	115	1,850	1,965	5.28	6,896
358	Kenduskeag	169,000	159,672	—	2,000	95	869	2,964	7.66	7,984
307	Lagrange	284,000	247,498	—	2,500	238	1,911	4,649	9.15	12,375
280	Lee	238,000	228,119	—	4,782	—	1,400	6,182	10.00	11,406
263	Levant	240,000	200,067	—	6,396	201	1,412	8,009	12.12	10,003
44	Lincoln	2,619,000	2,199,510	—	50,079	7,722	—	57,801	15.82	109,976
427	Lowell	112,000	82,833	—	2,050	204	1,250	3,504	21.76	4,142
212	Mattawamkeag	1,182,000	603,135	—	15,000	558	11,493	27,051	32.09	30,157
479	Maxfield	45,000	33,022	—	—	12	—	12	.18	1,651
279	Medway	506,000	350,961	—	—	310	12,086	12,396	19.90	17,548
144	Milford	723,000	755,954	12,000	2,533	20	3,150	17,703	14.01	37,798
22	Millinocket	6,671,000	4,823,547	240,000	18,146	945	—	259,091	41.63	241,177
287	Newburg*	224,000	197,725	—	6,500	—	—	6,500	11.00	9,886
80	Newport	1,343,000	1,374,308	—	28,500	854	2,400	31,754	15.47	68,715
19	Old Town	5,271,000	6,224,140	109,000	—	14,002	—	123,002	16.00	311,207
42	Orono	2,650,000	1,951,550	24,000	—	1,677	3,125	28,802	7.78	97,578
111	Orrington	742,000	680,340	—	—	3,446	19	3,465	2.28	34,017
396	Passadumkeag	110,000	86,490	—	—	48	—	1,024	3.70	4,325
109	Patten	726,000	734,080	10,000	8,000	—	5,779	23,779	15.36	36,704
325	Plymouth	219,000	173,312	—	600	—	3,856	4,576	9.90	8,666
376	Prentiss*	99,000	85,914	—	—	1,984	—	1,984	5.89	4,296

*1948 Figures Used.

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

PENOBSCOT COUNTY—Concluded

At Close of 1949 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	714,759	—	35,700	262	—	35,962	60.24	35,738
288	Winn	205,000	157,299	—	3,000	2,599	835	6,434	11.00	7,861
440	Woodville*	447,000	234,547	—	—	31	5,327	5,358	40.29	11,727
462	Drew Plantation*	90,000	73,436	—	—	37	—	37	40	3,672
484	Grand Falls Plantation*	88,000	55,305	—	—	131	—	131	2.38	2,765
477	Lakeville Plantation	199,000	138,465	—	—	—	—	—	—	6,923
414	Mount Chase Plantation	120,000	101,464	—	—	7	—	7	.04	5,073
470	Seboeis Plantation	126,000	141,870	—	2,780	41	—	2,821	35.26	7,094
244	Stacyville Plantation	289,000	286,905	—	20,289	—	—	20,289	28.30	14,345
465	Webster Plantation	79,000	69,828	—	—	210	—	210	2.36	3,491
386	Carroll Plantation*	105,000	82,385	—	5,249	108	1,180	6,537	21.50	4,119

PISCATAQUIS COUNTY

322	Abbot	\$193,000	\$175,408	—	\$4,350	\$5	\$2,892	\$7,247	\$15.55	\$8,770
383	Atkinson	199,000	197,925	—	6,200	—	—	6,200	19.87	9,896
448	Bianchard*	124,000	105,230	—	3,668	39	769	4,476	37.93	5,262
488	Bowerbank	171,000	159,150	—	—	—	—	—	—	7,958
90	Brownville	1,046,000	1,070,877	\$12,000	4,400	1,052	400	17,852	9.33	53,544
37	Dover-Foxcroft	2,975,000	2,979,810	16,000	45,000	—	2,602	63,602	15.84	148,991
86	Greenville	1,241,000	1,100,565	—	—	20	24	44	.02	55,028
97	Guilford	1,206,000	1,037,527	—	16,631	128	—	16,759	9.57	51,876
56	Milo	1,841,000	1,791,050	15,000	1,800	3,441	1,320	21,561	7.19	89,553
184	Monson	525,000	441,970	—	6,925	—	6,417	13,342	13.66	22,099
291	Parkman	255,000	262,790	—	5,475	269	537	6,281	10.81	13,140
152	Sangerville	671,000	597,087	20,000	2,500	137	878	23,515	19.69	29,854
364	Sebec	304,000	258,007	—	3,750	113	—	3,863	10.38	12,900
406	Shirley*	153,000	130,646	—	—	166	3	169	.72	6,532
401	Wellington	129,000	111,092	—	3,500	56	100	3,656	14.01	5,555
417	Willimantic	154,000	142,270	—	—	171	—	171	.91	7,114
476	Barnard Plantation	97,000	92,648	—	—	—	—	—	—	4,632
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	135,162	—	—	—	—	—	—	6,758

SAGADAHOC COUNTY

425	Arrowsic*	\$85,000	\$89,061	—	—	—	—	—	—	\$4,453
11	Bath	10,160,000	10,499,020	\$272,000	\$80,000	—	\$15	\$352,015	\$34.39	524,951
321	Bowdoin*	245,000	253,443	—	—	—	—	—	—	12,672
196	Bowdoinham	528,000	482,774	—	3,000	\$367	—	3,367	3.68	24,139
345	Georgetown*	471,000	441,333	7,000	9,000	3,977	1	19,978	47.57	22,067
176	Phippsburg	838,000	724,890	—	—	67	—	67	.07	36,245
79	Richmond	1,071,000	1,083,816	15,000	8,000	463	—	23,433	11.37	54,191
73	Topsham	1,931,000	1,744,807	—	8,000	392	5,394	13,786	5.91	87,240
363	West Bath	528,000	471,832	—	—	16	—	16	.05	23,592
158	Woolwich	690,000	666,625	—	—	106	—	106	.09	33,331

SOMERSET COUNTY

77	Anson	\$1,069,000	\$972,985	—	—	—	\$14	\$14	\$.01	\$48,649
234	Athens*	331,000	308,823	—	\$6,739	\$187	2,208	9,134	12.31	15,441
150	Bingham	910,000	942,461	\$12,000	12,305	100	3,775	28,180	23.29	47,123
384	Cambridge	154,000	157,984	—	—	1,850	534	2,384	7.69	7,899
243	Canaan	381,000	338,078	—	—	104	—	104	.15	16,904
277	Cornville	318,000	325,485	—	3,500	—	—	3,500	5.59	16,274
323	Detroit	223,000	211,515	—	—	93	—	93	.20	10,576
382	Emden	849,000	431,823	—	—	283	—	283	.89	21,591
29	Fairfield	3,366,000	3,351,884	30,000	—	4,486	—	34,486	6.51	167,594
220	Harmony	380,000	432,935	12,000	—	460	667	13,127	16.66	21,647
147	Hartland	735,000	809,034	2,000	—	184	1,028	3,212	2.59	40,452
39	Madison	3,684,000	3,584,257	—	—	1,228	—	1,228	.32	179,213
361	Mercer	164,000	148,215	—	—	69	78	147	.39	7,411
332	Moscow	2,911,000	2,816,750	—	6,700	9,136	—	15,836	35.11	140,838
227	New Portland	314,000	298,885	—	3,143	893	136	4,172	5.45	14,944
113	Norridgewock	812,000	738,430	13,000	6,750	165	—	19,915	13.18	36,922
194	Palmyra	415,000	414,730	—	6,400	176	1,393	7,969	8.53	20,737
49	Pittsfield	2,444,000	2,379,845	56,000	10,000	2,426	—	68,426	20.55	118,992
379	Ripley	179,000	158,230	—	12,400	1,247	1,691	15,338	46.34	7,912
189	St. Albans	408,000	397,367	—	18,500	428	2,128	21,056	22.16	19,868
20	Skowhegan	6,486,000	5,504,595	—	15,000	545	—	15,545	2.17	275,230
367	Smithfield	329,000	319,706	—	7,500	93	—	7,593	21.51	15,985
225	Solon*	716,000	736,591	—	8,000	—	9	8,009	10.36	33,830
341	Starks*	225,000	228,085	—	9,300	173	1,361	10,834	25.43	11,404
418	Brighton Plt.	112,000	88,463	—	—	5	—	5	.03	4,423
439	Caratunk Plt.	230,000	214,602	—	5,200	—	—	5,200	39.10	10,730
473	Dennistown Plt.	170,000	148,924	—	—	—	—	—	—	7,446
489	Dennistown Plt.	174,000	179,161	—	—	15	—	15	.31	8,958
486	Flagstaff Plt.	158,000	142,390	—	—	—	—	—	—	7,120
486	Highland Plt.*	58,000	48,591	—	—	—	—	—	—	2,430
165	Jackman Plt.	502,000	501,959	5,000	—	1	—	5,001	4.68	25,098
411	Moose River Plt.	199,000	170,485	—	—	142	—	142	.66	8,524
463	Pleasant Ridge Plt.	3,095,000	2,990,810	—	3,321	70	—	3,391	36.86	149,541
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

*1948 Figures Used.

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

WALDO COUNTY
At Close of 1949 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	\$3,945,010	\$395,000	—	\$1,803	—	\$396,803	\$71.63	\$197,251
413	Belmont	120,000	119,720	—	—	33	—	33	.15	5,986
233	Brooks	337,000	326,942	6,000	\$7,000	1,077	—	14,077	18.92	16,347
269	Burnham	346,000	322,895	11,000	—	2	—	11,002	17.11	16,145
296	Frankfort	325,000	239,631	1,000	330	168	—	1,498	2.67	11,982
312	Freedom	194,000	190,755	—	2,500	—	\$8	2,508	5.10	9,538
241	Islesboro*	1,045,000	957,320	23,000	21,866	296	—	45,162	62.90	47,866
388	Jackson	125,000	146,039	—	—	—	686	686	2.29	7,302
320	Knox*	195,000	172,443	—	—	—	—	—	—	8,622
310	Liberty	275,000	249,685	—	—	235	750	985	1.97	12,484
200	Lincolnville	594,000	582,770	—	3,000	151	140	3,291	3.69	29,139
260	Monroe	261,000	291,370	—	5,133	214	—	5,347	8.04	14,569
283	Montville*	199,000	180,175	—	—	1,269	—	1,269	2.10	9,009
380	Morrill*	176,000	183,315	—	—	—	—	—	—	9,166
315	Northport*	681,000	569,910	—	24,000	85	—	24,085	49.65	28,496
302	Palermo	238,000	232,640	—	2,000	2,414	—	4,414	8.38	11,632
340	Prospect	194,000	196,684	—	—	54	—	54	.13	9,834
297	Searsmont	313,000	349,070	—	3,700	26	—	3,726	6.87	17,454
135	Searspoint	1,078,000	1,048,947	—	—	256	—	256	.19	52,447
198	Stockton Springs	593,000	454,768	—	—	242	—	242	.27	22,738
362	Swanville*	199,000	191,115	—	1,000	203	—	1,203	3.23	9,556
318	Thorndike	244,000	226,097	—	3,500	39	—	3,539	7.40	11,305
290	Troy	276,000	263,390	—	—	73	2,854	2,927	5.03	13,170
193	Unity	560,000	549,095	—	5,006	248	—	5,278	5.64	27,455
373	Waldo	160,000	192,643	—	—	33	—	33	.10	9,632
106	Winterport	781,000	727,246	—	—	—	—	—	—	36,362

WASHINGTON COUNTY

216	Addison*	\$271,000	\$206,058	—	\$5,000	—	—	\$5,000	\$6.21	\$10,303
390	Alexander*	124,000	115,624	—	3,000	\$118	\$1,910	5,028	17.22	5,781
83	Baileyville	2,628,000	2,348,410	—	—	234	—	234	.12	117,421
306	Beals*	130,000	126,157	—	1,500	—	—	1,500	2.92	6,308
493	Beddington*	60,000	41,465	—	—	3	1,160	1,163	37.52	2,073
30	Calais*	2,760,000	2,650,178	\$92,000	41,000	14,351	—	147,351	28.55	132,509
467	Centerville	99,000	92,465	—	—	1,369	—	1,369	15.91	4,623
391	Charlotte*	123,000	116,927	—	1,450	—	1,000	2,450	8.39	5,846
172	Cherryfield*	421,000	344,655	—	4,000	202	—	4,202	4.02	17,233
353	Columbia*	151,000	147,393	—	—	115	1,222	1,337	3.35	7,370
286	Columbia Falls	243,000	197,770	—	—	281	1,100	1,381	2.32	9,889
419	Cooper*	99,000	72,549	—	—	—	42	42	.24	3,627
437	Crawford*	108,000	76,200	—	—	273	900	1,178	8.66	3,810
316	Cutler*	184,000	144,362	—	—	—	1,400	1,400	2.91	7,218
133	Danforth	435,000	358,563	—	1,600	412	—	2,012	1.49	17,928
483	Deblois*	55,000	48,828	—	200	337	450	987	17.95	2,441
342	Dennysville*	138,000	91,117	—	500	360	1,131	1,991	4.70	4,556
155	East Machias*	527,000	363,535	—	—	—	—	—	—	18,177
48	Eastport	1,249,000	1,200,505	20,000	—	6,133	200	26,333	7.87	60,025
195	Harrington*	323,000	228,862	—	—	242	3,400	3,642	3.97	11,443
317	Jonesboro*	184,000	149,326	—	—	371	489	860	1.80	7,463
98	Jonesport*	665,000	603,510	—	—	2,272	—	2,272	.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	230,632	—	—	—	—	—	—	11,532
423	Marshfield*	77,000	69,167	—	2,500	—	—	2,500	14.45	3,458
457	Meddybemps*	69,000	44,354	—	—	903	—	903	8.94	2,218
136	Milbridge	501,000	499,555	3,000	600	1,231	2	4,833	3.67	24,978
482	Northfield*	148,000	110,784	—	—	227	—	227	3.98	5,539
174	Pembroke*	396,000	323,610	—	—	918	40	958	.93	16,181
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	60,104	—	1,300	2,009	—	3,309	27.58	3,005
251	Steuben*	277,000	258,045	—	—	—	—	—	—	12,902
487	Talmage*	81,000	63,741	—	1,000	—	—	1,000	20.00	3,187
276	Vanceboro	299,000	266,875	—	—	525	2,902	3,427	5.47	13,344
432	Waite*	99,000	77,725	—	—	409	598	1,007	6.63	3,886
430	Wesley*	95,000	99,608	—	—	—	—	—	—	4,980
366	Whiting*	199,000	184,915	—	—	—	—	—	—	9,246
400	Whitneyville*	255,000	233,215	—	—	123	—	123	.47	11,661
471	Codyville Plantation*	9,000	59,881	—	—	653	—	653	8.27	2,994
410	Grand Lake Stream Plt...	186,000	172,183	550	—	200	—	750	3.47	8,609
459	No. 14 Plantation*	97,000	88,058	—	—	129	—	129	1.30	4,403
454	No. 21 Plantation*	84,000	77,683	—	—	—	—	—	—	3,884

*1948 Figures Used.

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

YORK COUNTY At Close of 1949 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		
335	Acton	\$615,000	\$547,470	—	\$6,750	\$19	—	\$6,769	\$17.27	\$27,374
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	16,357,629	\$33,000	—	116,755	—	149,755	7.57	817,881
100	Buxton	2,439,000	2,365,578	—	14,000	548	—	14,548	8.52	118,279
214	Cornish	421,000	351,171	—	4,600	—	—	4,600	5.57	47,559
329	Dayton	928,000	943,951	—	—	169	—	169	3.72	47,198
88	Eliot	2,000,000	1,780,265	16,000	11,600	—	—	27,600	14.29	89,013
162	Hollis*	1,214,000	1,058,865	1,000	17,000	71	—	18,071	16.27	52,943
43	Kennebunk	3,580,000	3,756,464	24,000	—	—	—	24,000	6.49	187,823
124	Kennebunkport*	2,126,000	1,900,619	14,500	—	171	—	14,671	10.13	95,031
27	Kittery	2,801,000	2,681,000	31,500	9,000	—	—	40,500	7.54	134,050
123	Lebanon	802,000	820,838	—	15,000	—	—	15,000	10.33	41,042
163	Limerick*	683,000	542,307	5,000	—	367	—	5,367	4.97	27,115
208	Limington	540,000	442,528	—	—	—	—	—	—	22,126
359	Lyman	271,000	353,257	—	4,062	170	—	4,232	10.99	17,663
319	Newfield*	258,000	292,654	—	—	8	—	8	.02	14,633
122	North Berwick	1,041,000	933,054	34,000	6,190	438	—	40,628	27.92	46,653
206	North Kennebunkport	416,000	375,010	—	3,975	130	—	4,105	4.62	18,751
65	Old Orchard Beach	5,265,000	5,518,185	213,000	4,500	27,768	—	245,268	95.92	275,909
191	Parsonsfield	805,000	742,805	—	5,000	150	—	5,150	.54	37,140
15	Saco	7,962,000	7,304,045	192,000	50,000	18,762	—	260,762	30.21	365,202
9	Sanford	12,029,000	12,776,328	363,000	—	—	—	363,000	24.42	638,816
392	Shapleigh*	509,000	439,167	—	6,000	8	200	6,208	21.41	21,958
66	South Berwick	1,719,000	1,208,841	—	28,900	—	—	28,900	11.35	60,442
190	Waterboro	686,000	826,490	—	—	—	—	—	—	41,325
76	Wells	3,838,000	3,985,397	36,600	38,688	2,073	24	77,385	36.09	196,770
50	York	4,253,000	4,274,754	—	18,040	263	—	18,303	5.58	213,738

*1948 Figures Used.

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

1949 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1949		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	\$5,347,060	\$58.38	\$14.23	\$72.61	\$134,664	\$131,557	\$2,849	\$117,286
2	Lewiston	Androscoggin	38,598	48.00	1,823,974	39.98	7.28	47.26	9,861	168,128	—	452,921
3	Bangor	Penobscot	29,822	54.80	2,027,398	58.60	9.38	67.98	15,540	73,465	—	485,126
4	Auburn	Androscoggin	19,817	55.00	1,122,937	45.62	11.05	56.67	15,587	29,592	44	147,850
5	Biddeford	York	19,790	39.00	655,519	21.73	11.39	33.12	43,997	90,367	13,792	114,490
6	Augusta	Kennebec	19,360	56.00	887,120	42.80	3.02	45.82	44,058	108,583	19,073	108,904
7	Waterville	Kennebec	16,688	45.00	842,580	45.44	5.05	50.49	51,069	143,880	—	161,671
8	South Portland	Cumberland	15,781	59.50	1,067,772	47.97	19.69	67.66	40,884	68,552	10,847	45,767
9	Sanford	York	14,866	64.00	830,597	51.68	4.19	55.87	3,298	30,042	96,022	129,510
10	Westbrook	Cumberland	11,087	49.00	566,414	25.44	25.65	51.09	6,192	17,433	4,950	48,384
11	Bath	Sagadahoc	10,235	54.00	576,724	49.93	6.42	56.35	39,402	25,713	3,403	137,667
12	Rumford	Oxford	10,230	73.00	572,213	29.20	26.73	55.93	6,574	18,385	9,781	35,308
13	Rockland	Knox	8,898	56.60	505,290	45.32	11.47	56.79	18,310	508,011	15,862	253,189
14	Brunswick	Cumberland	8,658	53.00	483,311	39.86	15.96	55.82	19,121	11,568	8,037	39,202
15	Saco	York	8,631	63.00	468,809	31.89	22.43	54.32	25,153	27,968	1,813	36,478
16	Caribou*	Aroostook	8,218	87.00	551,667	52.90	14.23	67.13	1,359	47,131	5,970	3,853
17	Presque Isle	Aroostook	7,939	89.00	649,218	69.51	12.27	81.78	3,332	81,554	5,167	57,590
18	Houlton	Aroostook	7,771	81.00	498,695	49.48	14.69	64.17	9,878	31,577	15,868	52,871
19	Old Town	Penobscot	7,688	63.00	397,629	30.10	17.62	47.72	35,371	62,805	13,279	39,902
20	Skowhegan	Somerset	7,159	64.00	357,781	32.04	21.94	53.98	2,091	12,860	27,223	99,090
21	Brewer	Penobscot	6,510	62.00	469,613	58.79	13.35	72.14	7,384	33,008	7,266	70,095
22	Millinocket	Penobscot	6,223	83.00	404,931	63.51	1.56	65.07	818	273	173,297	15,199
23	Gardiner	Kennebec	6,044	62.00	317,120	44.18	8.29	52.47	18,546	75,049	588	289,388
24	Fort Fairfield	Aroostook	5,607	84.00	462,621	75.99	6.52	82.51	4,999	71,906	29,188	33,966
25	Belfast	Waldo	5,540	72.00	288,766	43.89	8.23	52.12	8,341	30,299	651	6,713
26	Van Buren	Aroostook	5,380	100.00	164,248	26.35	4.18	30.53	1,371	15,273	9,127	6,096
27	Kittery	York	5,374	70.00	246,158	40.95	4.86	45.81	1,375	13,052	9,955	16,004
28	Fort Kent	Aroostook	5,363	141.00	217,463	33.49	7.06	40.55	4,874	40,435	33,058	22,936
29	Fairfield	Somerset	5,294	66.80	228,493	22.87	20.29	43.16	2,590	12,636	10,835	31,132
30	Calais*	Washington	5,161	80.00	215,938	33.05	8.79	41.84	16,671	10,496	821	85,012

*1948 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING
1949 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1949		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR <i>Deficit</i>	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appropri- ated	Unappropri- ated
4,000 to 4,999												
31	Madawaska	Aroostook	4,477	\$104.00	\$301,063	\$64.16	\$3.09	\$67.25	—	\$6,177	\$897	\$17,724
32	Mexico	Oxford	4,431	80.00	120,299	21.69	5.46	27.15	\$8,167	11,489	13,754	27,106
33	Bar Harbor	Hancock	4,378	63.00	338,579	46.87	30.47	77.34	1,138	20,045	2,556	48,406
34	Winslow	Kennebec	4,153	57.00	209,179	14.91	35.46	50.37	67	1,598	6,311	6,499
35	Lisbon	Androsoggin	4,123	62.00	216,190	44.21	8.23	52.44	234	2,708	22	54,020
36	Paris	Oxford	4,094	67.00	202,711	42.03	7.48	49.51	4,024	10,467	31,735	36,777
37	Dover-Foxcroft	Piscataquis	4,015	74.00	224,127	44.60	11.22	55.82	2,760	14,465	15,539	21,631
3,000 to 3,999												
38	Ellsworth	Hancock	3,911	72.00	258,821	41.30	24.88	66.18	15,082	52,867	25,790	58,966
39	Madison	Somerset	3,836	60.00	217,977	23.64	33.18	56.82	814	5,176	1,657	41,267
40	Farmington	Franklin	3,743	61.00	219,095	53.96	4.57	58.53	6,640	799	17,607	12,108
41	Dexter	Penobscot	3,714	78.00	209,238	51.55	4.79	56.34	3,192	20,162	16,130	26,262
42	Orono	Penobscot	3,702	75.00	149,139	28.00	12.29	40.29	570	4,592	5,092	15,145
43	Kennebunk	York	3,698	56.80	217,094	45.85	12.86	58.71	7,626	19,300	1,585	48,357
44	Lincoln	Penobscot	3,653	96.00	214,510	29.24	27.48	56.72	3,982	328	19,295	32,724
45	Norway	Oxford	3,649	82.00	191,478	42.82	9.65	52.47	1,534	10,619	18,919	54,181
46	Camden	Knox	3,554	51.00	250,960	55.57	15.04	70.61	370	4,290	41,014	16,284
47	Gorham*	Cumberland	3,494	66.00	200,832	31.33	26.15	57.48	1,711	1,267	14,550	20,399
48	Eastport	Washington	3,346	88.00	108,197	22.38	9.96	32.34	21,851	44,888	27,986	10,271
49	Pittsfield	Somerset	3,329	70.00	169,685	37.26	13.71	50.97	1,237	6,294	5,626	57,884
50	York	York	3,283	64.25	277,621	47.69	36.87	84.56	6,124	16,942	4,243	26,276
51	Wilton	Franklin	3,228			No figures available						
52	Livermore Falls	Androsoggin	3,190	65.00	158,792	30.32	19.46	49.78	2,145	3,658	21,286	22,062
53	Cape Elizabeth	Cumberland	3,172	56.00	265,578	67.82	15.91	83.73	4,077	4,066	13,995	83,292
54	Lubec*	Washington	3,108	90.00	112,927	35.68	.65	36.33	886	—	20,989	6,742

55	Bridgton	Cumberland	3,035	\$68.00	\$134,188	\$31.34	\$12.87	\$44.21	\$2,224	\$7,117	\$27,921	\$26,332
56	Milo	Piscataquis	3,000	73.86	134,771	24.93	19.99	44.92	558	2,232	1,727	816
2,000 to 2,999												
57	Bucksport	Hancock	2,927	49.60	218,640	16.14	58.56	74.70	3,080	2,405	1,595	58,259
58	Hallowell	Kennebec	2,906	64.00	139,153	33.09	14.79	47.88	1,949	7,654	1,829	30,419
59	Falmouth	Cumberland	2,883	58.50	224,158	59.71	18.04	77.75	5,650	5,397	2,504	114,756
60	Jay	Franklin	2,858		No	figures available						
61	Scarboro	Cumberland	2,842	90.00	280,632	50.75	47.99	98.74	11,519	2,706	5,404	66,438
62	Freeport	Cumberland	2,764	78.00	180,926	51.45	14.01	65.46	6,333	17,982	205	35,958
63	Oakland	Kennebec	2,730	79.00	149,543	36.59	18.19	54.78	992	5,204	5,845	38,554
64	Hampden	Penobscot	2,591	98.00	126,695	38.88	10.02	48.90	2,841	6,427	377	20,717
65	Old Orchard Beach	York	2,557	66.00	362,021	85.51	56.07	141.58	10,535	47,162	22,677	26,668
66	South Berwick	York	2,546	77.00	95,599	34.66	2.89	37.55	4,943	3,564	648	15,416
67	Thomaston	Knox	2,533	59.00	108,507	37.27	5.57	42.84	2,631	3,323	10,325	696
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	96,828	32.69	6.09	38.78	4,003	5,248	3,709	10,897
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	67.50	188,843	27.12	52.19	79.31	3,642	5,193	8,788	10,794
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	63.00	112,003	36.90	11.09	47.99	2,054	4,113	12,441	34,704
74	Chelsea	Kennebec	2,280	85.00	27,582	8.49	3.61	12.10	5,478	776	8,787	2,214
75	Yarmouth	Cumberland	2,214	77.80	126,570	46.48	10.69	57.17	5,932	7,838	3,808	19,466
76	Wells	York	2,144	85.00	336,981	75.13	82.04	157.17	2,175	16,436	22,676	31,078
77	Anson	Somerset	2,130	94.00	93,177	25.38	17.37	43.75	3,176	5,366	4,957	22,409
78	Boothbay Harbor	Lincoln	2,121	61.00	157,048	40.13	33.91	74.04	5,574	5,297	529	8,164
79	Richmond	Sagadahoc	2,063	81.00	89,378	35.05	8.27	43.32	3,435	8,160	2,814	11,856
80	Newport	Penobscot	2,052	70.00	97,690	33.80	13.81	47.61	92	2,223	1,207	19,617
81	Mount Desert	Hancock	2,047	67.00	277,325	32.65	102.83	135.48	137	7,371	15,366	74,516
82	Bethel	Oxford	2,034	57.00	96,498	38.62	8.82	47.44	2,103	5,587	6,372	19,950
83	Baileyville	Washington	2,018	60.00	142,306	7.26	63.26	70.52	508	906	3,726	30,550
1,500 to 1,999												
84	Mechanic Falls	Androscoggin	1,999	72.00	101,281	29.08	21.59	50.67	1,144	2,545	8,706	223
85	Berwick*	York	1,971	91.00	109,943	36.93	18.85	55.78	7,433	17,139	11,740	3,618
86	Greenville	Piscataquis	1,955	78.00	87,470	28.56	16.23	44.84	516	2,308	3,933	10,130
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	57.00	103,339	36.00	17.49	53.49	4,167	—	7,952	7,089
89	Vassalboro	Kennebec	1,931	65.00	89,811	26.98	19.53	46.51	703	3,544	1,312	8,651
90	Brownville	Piscataquis	1,914	72.00	78,714	30.19	10.94	41.13	2,811	3,030	7,859	11,847
91	Eagle Lake	Aroostook	1,891	117.00	33,597	14.68	3.09	17.77	2,985	11,724	1,051	17,022
92	Mars Hill	Aroostook	1,886	85.00	127,555	55.46	12.17	67.63	324	10,659	1,370	9,395
93	St. Agatha*	Aroostook	1,874	118.00	44,493	20.61	3.13	23.74	90	1,158	—	654

*1948 Figures Used

**CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING
1949 MUNICIPAL YEAR**

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1949		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR <i>Deficit</i>	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappropri- ated
94	Limestone	Aroostook	1,855	\$116.00	\$152,842	\$65.91	\$16.48	\$82.39	\$1,620	\$15,339	\$6,223	\$2,155
95	Washburn*	Aroostook	1,805	86.00	101,378	50.33	5.84	56.17	1,447	1,668	2,358	7,141
96	Dixfield	Oxford	1,790	73.00	83,902	41.39	5.48	46.87	2,688	1,967	2,160	4,795
97	Guilford	Piscataquis	1,752	66.00	70,155	31.83	8.21	40.04	147	1,381	1,586	2,909
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	70.50	85,075	30.86	18.43	49.29	38	2,931	56	4,386
100	Buxton	York	1,708	54.50	130,320	24.64	51.66	76.30	2,830	154	1,262	5,139
101	East Millinocket	Penobscot	1,663	84.00	142,723	15.53	70.29	85.82	216	—	2,200	1,165
102	Vinalhaven	Knox	1,629	90.00	72,885	27.52	17.22	44.74	7,135	4,924	7,487	8,465
103	Randolph	Kennebec	1,612	76.00	36,206	18.22	4.24	22.46	757	4,713	1,457	7,775
104	Easton	Aroostook	1,605	92.00	103,224	51.71	12.60	64.31	805	9,551	27,030	28,069
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	94.00	69,624	35.21	9.08	44.29	5,360	12,750	2,189	31,860
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	58,863	23.28	14.70	37.98	964	4,449	3,358	15,688
109	Patten	Penobscot	1,548	92.00	68,762	36.78	7.64	44.42	1,103	8,663	4,718	18,092
110	Rockport	Knox	1,526	72.00	101,404	36.55	29.90	66.45	9,742	110	4,187	1,199
111	Orrington	Penobscot	1,517	78.00	54,549	27.01	8.95	35.96	825	4,105	1,358	5,948
112	Corinna	Penobscot	1,515	72.00	71,347	37.86	9.23	47.09	1,463	6,402	1,497	6,078
113	Norridgewock	Somerset	1,511	104.00	78,120	43.22	8.48	51.70	6,035	1,731	1,564	6,212
114	Monticello	Aroostook	1,504	105.00	74,534	44.41	5.15	49.56	2,021	9,633	1,364	11,171
115	Monmouth	Kennebec	1,500	61.00	79,634	29.31	23.78	53.09	2,584	886	1,485	14,210
	1,000 to 1,499											
116	Stonington	Hancock	1,493	74.00	59,649	34.64	5.31	39.95	2,563	8,150	10,221	9,014
117	Cumberland	Cumberland	1,491	61.40	126,261	56.57	28.11	84.68	9,936	1,057	1,006	7,735
118	St. Francis Plt.	Aroostook	1,489	195.00	38,979	18.27	7.91	26.18	4,194	11,105	2,562	15,692
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	51.00	100,420	45.13	23.46	68.59	—	1,010	6,748	10,770
121	Warren	Knox	1,458	59.00	57,559	34.51	4.97	39.48	3,425	3,365	242	12,570
122	North Berwick	York	1,455	90.00	85,331	47.86	10.79	58.65	1,055	2,712	4,726	19,411
123	Lebanon	York	1,452	73.00	61,057	25.99	16.06	42.05	2,207	69	2,137	1,240
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	68.00	83,273	39.35	18.44	57.79	900	2,172	418	4,127
126	Clinton	Kennebec	1,436	91.00	68,993	38.49	9.56	48.05	944	5,180	2,258	5,181
127	Turner	Androscoggin	1,415	70.00	77,815	33.76	21.23	54.99	5,213	—	450	11,767

128	Gray	Cumberland	1,378	\$78.00	\$73,775	\$35.66	\$17.88	\$53.54	\$3,122	\$5,395	\$6,914	\$9,670
129	Boothbay	Lincoln	1,370	76.00	96,175	34.75	35.45	70.20	8,240	6,654	1,926	19,342
130	Island Falls*	Aroostook	1,370	92.00	49,864	28.43	7.97	36.40	6,009	3,677	1,646	19,184
131	Bristol	Lincoln	1,355	75.60	78,387	30.83	27.02	57.85	814	3,563	6,858	6,670
132	Mapleton	Aroostook	1,354	105.00	82,280	48.62	12.15	60.77	1,236	6,640	5,733	19,038
133	Danforth	Washington	1,348	116.00	42,544	23.10	8.46	31.56	6,040	322	1,870	5,819
134	Blue Hill	Hancock	1,343	70.00	79,368	28.13	30.97	59.10	660	3,231	1,316	2,069
135	Searsport	Waldo	1,319	68.00	72,294	23.95	30.86	54.81	2,445	6,907	4,824	17,663
136	Milbridge	Washington	1,318	81.00	41,482	26.91	4.56	31.47	3,062	2,263	4,677	5,464
137	Oxford	Oxford	1,316	75.00	53,500	30.61	10.04	40.65	1,678	5,601	291	11,008
138	Harpwell	Cumberland	1,305	57.00	85,032	25.28	39.88	65.16	5,697	7,618	—	28,425
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	52,910	34.06	6.58	40.64	4,297	4,938	6,857	20,954
141	Woodland	Aroostook	1,298	80.00	49,139	30.66	7.20	37.86	10	2,092	5,265	12,636
142	Benton	Kennebec	1,290	86.00	51,837	24.19	15.99	40.18	73	2,812	2,824	10,061
143	Bridgewater	Aroostook	1,267	88.00	65,869	41.85	10.14	51.99	408	4,219	6,183	20,141
144	Milford	Penobscot	1,264	73.00	56,241	13.48	31.01	44.49	3,568	131	15,447	2,294
145	Southwest Harbor	Hancock	1,260	63.00	100,923	49.34	30.76	80.10	1,381	3,239	11,450	15,168
146	China	Kennebec	1,252	61.00	50,182	24.85	15.23	40.08	768	379	1,042	1,977
147	Hartland	Somerset	1,240	68.00	55,926	31.80	13.30	45.10	330	3,229	5,992	10,169
148	Webster	Androscoggin	1,236	77.00	47,466	25.54	12.86	38.40	3,245	6,777	1,329	3,359
149	Wisconsin	Lincoln	1,231	59.00	103,179	43.84	39.98	83.82	2,269	3,909	1,778	7,436
150	Bingham	Somerset	1,210	56.00	54,050	32.48	12.19	44.67	—	559	4,379	1,048
151	Farmingdale	Kennebec	1,197	63.00	63,471	29.86	23.17	53.03	2,172	4,004	1,750	9,127
152	Sangerville	Piscataquis	1,194	95.00	57,621	32.38	15.88	48.26	2,250	8,541	1,287	12,798
153	Howland	Penobscot	1,189	83.00	95,059	15.35	64.60	79.95	1,386	2,616	5,689	15,966
154	Phillips	Franklin	1,186	84.00	52,664	38.58	6.82	44.40	2,929	8,657	4,072	12,356
155	East Machias*	Washington	1,183	82.20	30,837	14.05	12.02	26.07	19	747	487	2,024
156	Hermon	Penobscot	1,182	93.00	55,236	26.68	20.05	46.73	2,728	—	4,062	4,734
157	Union	Knox	1,150	69.00	47,072	33.64	7.29	40.93	2,018	1,393	2,974	1,399
158	Woolwich	Sagadahoc	1,144	82.00	55,752	35.23	13.50	48.73	3,455	4,933	8,483	932
159	Wallagrass Pt.	Aroostook	1,123	180.00	35,708	6.87	24.93	31.80	269	4,504	1,323	1,093
160	Tremont	Hancock	1,118		No	figures available						
161	Pittston	Kennebec	1,114	82.00	33,929	24.09	6.37	30.46	1,759	750	459	6,458
162	Hollis*	York	1,111	61.00	65,594	55.38	3.76	59.04	481	1,836	1,745	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	49,023	39.27	6.29	45.56	2,128	5,471	2,701	817
165	Jackman Plantation	Somerset	1,069	64.00	33,031	22.31	8.59	30.90	2,483	49	8,962	9,947
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	92.00	48,188	35.01	10.94	45.95	1,129	9,453	5,676	9,749
170	Littleton	Aroostook	1,049	87.00	51,255	40.41	8.45	48.86	5,258	—	7,840	927
171	Belgrade	Kennebec	1,046	78.00	69,390	31.18	35.16	66.34	2,339	3,236	3,314	13,553
172	Cherryfield*	Washington	1,046	98.00	34,643	25.90	7.22	33.12	639	—	4,840	454
173	Alfred*	York	1,039	74.00	42,298	28.66	12.05	40.71	788	1,921	9,684	487

*1948 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1949 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR <i>Deficit</i>			
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
174	Pembroke*	Washington	1,029	\$84.00	\$27,900	\$18.84	\$8.27	\$27.11	\$3,494	—	\$5,305	\$1,735
175	Harrison	Cumberland	1,026	60.00	48,963	31.73	15.99	47.72	507	\$3,426	2,469	6,095
176	Phippsburg	Sagadahoc	1,020	83.00	61,024	22.02	37.81	59.83	2,444	3,719	2,256	9,595
177	Orland	Hancock	1,015	92.00	38,559	18.81	19.18	37.99	783	1,765	5,789	13,233
178	Princeton*	Washington	1,009	100.00	29,538	20.28	8.99	29.27	3,014	—	1,915	242
179	Strong	Franklin	1,007	72.00	42,152	38.34	3.52	41.86	409	1,484	2,632	3,340
500 to 999												
180	Newcastle	Lincoln	994	72.00	56,398	37.33	19.41	56.74	999	2,215	1,714	9,020
181	Sidney	Kennebec	989	74.00	37,423	27.21	10.63	37.84	732	—	612	9,727
182	Readfield*	Kennebec	986	76.00	39,939	30.71	9.80	40.51	762	—	2,879	1,493
183	Enfield	Penobscot	979	84.00	42,939	14.17	29.69	43.86	3,506	5,104	6,667	9,025
184	Monson	Piscataquis	977	90.00	40,572	28.53	13.00	41.53	3,051	2,693	1,338	4,008
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	63.00	66,684	22.94	46.16	69.10	152	1,785	8,274	4,929
187	Whitefield	Lincoln	962	81.00	39,332	31.44	9.45	40.89	565	10	—	6,780
188	Corinth	Penobscot	954	70.00	37,247	34.39	4.65	39.04	2,950	4,057	6,278	5,576
189	St. Albans	Somerset	950	82.00	33,307	28.40	6.66	35.06	2,173	5,211	1,721	14,952
190	Waterboro	York	947	50.00	42,234	25.47	19.13	44.60	3,040	3,633	1,829	20,405
191	Parsonsfield	York	946	68.00	51,255	42.69	11.49	54.18	4,920	227	—	1,429
192	Jefferson	Lincoln	938	83.00	43,079	29.76	16.17	45.93	5,765	471	384	14,401
193	Unity	Waldo	935	88.00	49,025	41.73	10.70	52.43	1,084	4,003	3,174	688
194	Palmyra	Somerset	934	87.00	36,822	31.26	8.16	39.42	44	7,814	1,073	4,319
195	Harrington*	Washington	918	97.00	22,890	18.65	6.28	24.93	558	—	423	1,148
196	Bowdoinham	Sagadahoc	915	95.00	46,596	41.30	9.62	50.92	2,207	5,236	1,033	196
197	Woodstock*	Oxford	913	68.00	42,417	26.49	19.98	46.47	1,115	2,992	4,084	13,678
198	Stockton Springs	Waldo	905	75.00	34,882	19.31	19.23	38.54	4,517	3,543	1,320	14,536
199	Buckfield	Oxford	903	76.00	41,874	40.34	6.03	46.37	1,996	4,408	909	4,346
200	Lincolnton	Waldo	892	78.00	46,128	32.22	19.49	51.71	617	6,081	210	4,517
201	Porter	Oxford	892	104.00	32,365	28.12	8.16	36.28	2,934	303	1,319	4,537
202	Stockholm	Aroostook	891	107.00	21,665	17.92	6.40	24.32	383	1,128	737	14,099
203	Casco	Cumberland	890	49.00	38,917	22.70	21.03	43.73	1,238	92	886	1,465
204	Carmel	Penobscot	870	94.00	34,681	33.56	6.30	39.86	4,145	4,120	1,773	2,814
205	West Gardiner	Kennebec	867	68.00	32,397	33.18	4.19	37.37	3,438	836	2,096	6,602
206	No. Kennebunkport	York	866	76.00	32,006	30.65	6.32	36.97	3,736	7,046	3,557	506
207	Greene	Androscoggin	865	57.00	41,190	28.48	19.14	47.62	4,311	522	3,081	1,722
208	Limington	York	864	80.00	36,065	20.66	21.08	41.74	5,470	1,054	—	9,625
209	Kingfield	Franklin	860	86.00	34,596	36.77	3.46	40.23	10	178	3,614	11,255

210	Damariscotta	Lincoln	844	\$58.00	\$54,075	\$52.02	\$12.05	\$64.07	\$1,729	\$170	\$2,760	\$17,467
211	New Sweden*	Aroostook	844	94.00	42,439	43.44	6.84	50.28	—	1,266	9,181	798
212	Mattawamkeag	Penobscot	843	75.00	45,817	13.37	40.98	54.35	427	—	2,902	3,449
213	Waterford	Oxford	836	65.00	46,719	28.44	27.44	55.88	421	766	23,060	3,970
214	Cornish	York	826	90.00	32,236	31.11	7.92	39.03	2,706	5,148	3,078	5,303
215	Machiasport*	Washington	818	100.00	23,684	21.60	7.35	28.95	819	257	152	1,775
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	92.00	31,520	22.40	16.76	39.16	33	965	3,270	6,436
218	Leeds	Androscoggin	801	90.00	34,494	20.93	22.13	43.06	1,538	2,401	1,803	7,488
219	Sullivan	Hancock	801			No figures available						
220	Harmony	Somerset	788	83.00	36,480	32.26	14.03	46.29	1,251	3,411	2,113	13,719
221	Hiram	Oxford	787	74.00	42,060	28.80	24.64	53.44	4,635	3,396	41	884
222	Durham	Androscoggin	784	64.00	36,669	24.74	22.03	46.77	321	3,086	1,898	11,246
223	Linneus*	Aroostook	775	84.00	29,201	30.29	7.39	37.68	3,431	4,106	9,118	2,228
224	Portage Lake	Aroostook	773	112.00	39,096	24.78	25.80	50.58	6,410	580	11,112	3,545
225	Solon*	Somerset	773	64.00	47,739	25.69	36.07	61.76	215	—	2,208	3,647
226	Charleston	Penobscot	768	78.00	29,139	34.07	3.87	37.94	2,644	6,608	2,414	8,368
227	New Portland	Somerset	765	98.00	29,933	31.73	7.40	39.13	2,544	284	2,109	2,241
228	Hancock*	Hancock	761	70.00	29,698	19.74	19.28	39.02	81	229	471	2,188
229	New Sharon	Franklin	761	80.00	28,248	28.51	8.61	37.12	3,356	—	2,308	15,090
230	Andover	Oxford	757	72.00	37,323	36.93	12.37	49.30	3,370	6,442	2,025	8,147
231	Exeter	Penobscot	751	117.00	35,182	40.57	6.28	46.85	1,663	5,191	2,917	9,729
232	Friendship	Knox	747	62.00	34,314	26.14	19.80	45.94	147	682	2,249	5,542
233	Brooks	Waldo	744	88.00	29,176	29.96	9.26	39.22	1,621	3,559	461	5,257
234	Athens*	Somerset	742	90.00	28,415	24.01	14.29	38.30	1,378	1,827	1,348	2,371
235	Franklin	Hancock	742	65.00	20,145	18.76	8.39	27.15	2,973	340	757	4,132
236	Brownfield	Oxford	741	61.00	21,135	21.85	6.67	28.52	3,766	782	8,187	3,352
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	94.00	27,687	34.82	2.90	37.72	3,752	708	1,653	9,715
239	Litchfield	Kennebec	722	84.00	42,007	34.38	23.80	58.18	6,946	946	2,375	11,574
240	Baldwin	Cumberland	721	86.00	57,749	24.59	55.51	80.10	—	2,234	9,573	1,465
241	Islesboro*	Waldo	718	65.00	62,724	18.35	69.01	87.36	706	1,658	510	42,975
242	Sedgwick	Hancock	718	90.00	24,936	21.93	12.78	34.73	389	546	1,463	7,799
243	Canaan	Somerset	717	90.00	31,039	35.54	7.75	43.29	672	1,333	581	9,040
244	Stacyville Plt.	Penobscot	717	95.00	27,820	28.13	10.67	38.80	81	1,426	2,442	2,530
245	Bradley	Penobscot	716	106.00	25,909	15.56	20.63	36.19	1,482	646	2,944	11,486
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	76.00	30,390	32.24	10.81	43.05	668	4,107	4,287	7,799
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	60.00	25,520	20.71	16.01	36.72	654	1,175	235	15,442
251	Steuben*	Washington	690	88.00	23,263	20.87	12.84	33.71	695	—	430	4,214
252	Perham	Aroostook	689	90.00	36,523	41.08	11.93	53.01	—	2,178	11,897	10,168
253	Washington*	Knox	689	78.00	24,783	26.37	9.60	35.97	1,481	2,691	809	13,157
254	Holden*	Penobscot	680	78.00	21,460	20.67	10.89	31.56	210	886	1,372	1,293
255	Penobscot	Hancock	680	98.00	24,078	26.52	8.89	35.41	1,842	2,589	122	10,511

*1948 Figures Used.

**CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING
1949 MUNICIPAL YEAR**

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1949		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR <i>Deficit</i>	
				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	57.00	47,571	42.50	27.87	70.37	1,097	2,268	3,236	11,773
258	Minot	Androscoggin	674	63.00	25,880	26.92	11.48	38.40	3,251	143	—	1,440
259	North Yarmouth	Cumberland	666	68.00	33,738	38.96	11.70	50.66	1,400	6,283	—	2,050
260	Monroe	Waldo	665	94.00	27,858	28.86	13.03	41.89	4,443	3,170	878	9,420
261	Nobleboro*	Lincoln	665	78.00	27,392	27.23	13.96	41.19	1,565	3,714	947	5,385
262	Castine	Hancock	662	65.00	42,979	38.17	26.75	64.92	420	906	214	3,754
263	Levant	Penobscot	661	114.00	23,282	31.42	3.80	35.22	1,671	3,158	5,378	7,424
264	Brooklin*	Hancock	656	66.00	36,584	27.77	28.00	55.77	1,509	3,080	4,222	11,872
265	Mount Vernon	Kennebec	653	76.00	35,286	35.77	18.27	54.04	2,457	4,797	535	833
266	Caswell Pt.	Aroostook	650	—	No figures available	—	—	—	—	—	—	—
267	Lovell	Oxford	647	46.00	55,965	35.12	51.38	86.50	213	1,124	1,008	5,403
268	Allagash Pt.*	Aroostook	644	142.00	47,317	4.92	68.55	73.47	—	2,779	5,572	8,840
269	Burnham	Waldo	643	96.00	31,535	25.65	23.39	49.04	1,642	3,769	874	6,566
270	Appleton*	Knox	641	80.00	21,914	29.40	4.79	34.19	1,579	491	3,082	5,758
271	Hamlin Pt.	Aroostook	638	87.00	13,888	14.11	7.66	21.77	480	1,258	4,595	10,002
272	Robbinston*	Washington	637	78.00	17,498	16.95	10.52	27.47	482	1,002	2,295	2,557
273	New Canada Pt.	Aroostook	639	135.00	22,695	24.59	11.26	35.85	557	3,659	1,659	4,099
274	Dresden	Lincoln	631	80.00	23,925	34.58	3.34	37.92	4,159	632	4,402	4,865
275	St. John Pt.	Aroostook	628	—	No figures available	—	—	—	—	—	—	—
276	Vanceboro	Washington	627	100.00	26,953	31.21	11.78	42.99	197	424	3,625	1,300
277	Cornville	Somerset	626	90.00	29,774	33.48	14.08	47.56	1,015	3,798	418	1,821
278	Manchester	Kennebec	626	62.00	32,861	28.61	23.88	52.49	3,664	7,018	8,993	2,182
279	Medway	Penobscot	623	118.00	41,770	11.26	55.79	67.05	6,432	1,224	2,047	1,887
280	Lee	Penobscot	618	103.00	23,991	33.81	5.01	38.82	1,393	3,821	1,027	3,021
281	Garland	Penobscot	610	86.00	23,610	27.75	10.95	38.70	3,406	4,227	1,009	2,715
282	Owl's Head	Knox	609	61.00	25,677	19.10	23.06	42.16	322	646	1,634	963
283	Montville*	Waldo	605	96.00	17,717	20.70	8.58	29.28	1,940	6,448	2,145	6,449
284	Masardis*	Aroostook	601	73.00	29,618	24.44	24.84	49.28	680	1,714	1,485	764
285	Veazie	Penobscot	597	62.00	44,876	17.29	57.88	75.17	1,024	419	30,929	29,663
286	Columbia Falls	Washington	596	97.50	19,751	26.81	6.33	33.14	495	—	3,069	3,801
287	Newburg*	Penobscot	591	81.00	16,436	24.44	3.37	27.81	116	3,153	840	1,259
288	Winn	Penobscot	585	149.00	23,846	17.54	17.27	34.81	7,754	175	1,819	3,011
289	South Bristol	Lincoln	582	68.00	51,961	37.94	51.34	89.28	809	1,457	5,934	6,904
290	Troy	Waldo	582	84.00	22,545	31.22	7.52	38.74	4,482	—	1,331	8,184
291	Parkman	Piscataquis	581	84.00	22,494	27.76	10.96	38.72	2,204	376	2,085	341
292	Dixmont	Penobscot	576	105.00	20,709	28.54	7.41	35.95	968	3,759	3,153	5,836
293	Pownal	Cumberland	575	92.00	27,020	31.44	15.55	46.99	5,477	395	541	2,291
294	Eddington	Penobscot	571	74.00	22,693	25.67	14.07	39.74	88	700	3,741	4,575

295	Greenwood	Oxford	564	\$86.00	\$31,264	\$37.58	\$17.85	\$55.43	\$1,154	\$1,800	\$354	\$4,396
296	Frankfort	Waldo	562	109.00	27,291	36.32	12.24	48.56	1,090	3,757	4,320	6,949
297	Searsmont	Waldo	542	76.00	27,006	35.23	14.60	49.83	1,083	2,963	707	3,712
298	Summer*	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	Knox	538	59.00	17,457	21.25	11.20	32.45	309	1,584	707	7,080
301	Denmark*	Oxford	532	76.00	31,737	36.03	23.63	59.66	876	1,285	374	2,287
302	Palermo	Waldo	527	90.00	21,382	28.23	12.29	40.57	348	2,494	1,438	775
303	Hope	Knox	524	65.00	21,870	29.38	12.36	41.74	301	1,704	40	4,147
304	Sebago	Cumberland	518	67.00	52,100	44.96	55.62	100.58	627	3,750	3,553	6,474
305	Winter Harbor	Hancock	518	63.00	31,668	29.41	31.73	61.14	673	1,370	110	3,934
306	Beals*	Washington	513	95.00	12,450	22.74	1.53	24.27	718	203	2,236	179
307	Lagrange	Penobscot	508	76.00	19,197	27.47	10.32	37.79	551	351	911	2,010
308	Raymond	Cumberland	505	58.00	52,635	30.84	56.02	86.86	1,383	250	1,593	1,234
309	Glenburn	Penobscot	500	89.00	18,115	21.70	14.53	36.23	1,401	5,027	402	3,736
Under 500												
310	Liberty	Waldo	499	78.00	19,937	27.37	12.58	39.95	251	2,124	5,628	1,150
311	Surry*	Hancock	497	68.00	20,855	21.90	20.06	41.96	438	559	473	7,862
312	Freedom	Waldo	492	88.00	17,167	26.27	8.62	34.89	1,715	2,404	627	4,156
313	Otisfield	Cumberland	488	72.00	36,993	44.05	31.76	75.81	824	5,192	1,160	8,333
314	New Vineyard	Franklin	486	86.00	21,402	33.51	10.53	44.04	3,375	—	821	1,949
315	Northport*	Waldo	485	58.00	33,430	28.19	40.74	68.93	904	192	406	23,095
316	Cutler*	Washington	481	90.00	13,410	18.76	9.12	27.88	1,953	—	2,506	10,433
317	Jonesboro*	Washington	479	94.00	14,430	20.97	9.16	30.13	52	—	683	1,166
318	Thorndike	Waldo	478	78.00	18,074	32.18	5.63	37.81	1,493	1,317	4,698	1,506
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	89.00	15,657	26.79	6.45	33.24	2,705	3,720	2,749	10,166
321	Bowdoin*	Sagadahoc	467	88.00	22,696	34.17	14.43	48.60	6,865	—	160	10,514
322	Abbot	Piscataquis	466	99.00	17,704	22.91	15.08	37.99	2,592	277	3,203	1,444
323	Detroit	Somerset	466	62.00	13,447	17.52	11.34	28.86	—	587	773	6,988
324	Wayne	Kennebec	463	66.00	28,517	56.48	5.11	61.59	814	3,400	914	212
325	Plymouth	Penobscot	462	104.00	18,375	34.52	5.25	39.77	118	1,667	455	2,302
326	Winterville Pt.	Aroostook	462	90.00	5,671	8.69	3.58	12.27	917	1,633	1,797	5,623
327	Etna	Penobscot	460	84.00	12,098	19.51	6.79	26.30	56	730	179	4,629
328	North Haven	Knox	460	49.00	44,722	24.40	72.82	97.22	—	1,378	4,857	11,213
329	Dayton	York	454	40.00	38,157	21.23	62.79	84.05	19	125	7,288	622
330	Lamoine*	Hancock	454	70.00	16,167	21.58	14.03	35.61	253	791	1,764	3,414
331	Swan's Island*	Hancock	452	80.00	15,948	26.14	9.14	35.28	583	1,141	1,323	49
332	Moscow	Somerset	451	32.00	90,472	8.43	192.17	200.60	—	282	449	5,576
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	135.00	13,278	16.12	14.13	30.25	3,618	220	3,208	165
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	57.00	16,446	30.16	7.73	37.89	487	707	460	584
337	Cyr Plantation	Aroostook	433	86.00	13,992	19.26	13.05	32.31	—	1,423	3,547	4,389

*1948 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1949 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1949		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR Deficit	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appropri- ated	Unappropri- ated
338	Reed Plantation	Aroostook	433	\$111.00	\$10,607	\$6.88	\$17.62	\$24.50	\$99	\$763	\$1,241	\$9,119
339	Hartford	Oxford	430	63.00	18,580	27.22	15.99	43.21	2,804	4,183	272	16,540
340	Prospect	Waldo	430	83.00	16,655	22.77	15.96	38.73	169	2,515	1,112	4,474
341	Starks*	Somerset	426	107.00	24,754	39.17	18.94	58.11	120	—	2,192	6,592
342	Dennysville*	Washington	424	106.00	9,928	16.18	7.24	23.42	274	—	2,418	434
343	Merrill	Aroostook	424			No figures available						
344	Weld	Franklin	422	58.00	25,148	24.01	35.58	59.59	295	—	4,510	6,642
345	Georgetown*	Sagadahoc	420	89.00	39,781	33.53	61.19	94.72	663	1,093	2,230	15,613
346	Rome	Kennebec	418	61.00	27,233	22.00	43.27	65.27	292	2,227	1,309	1,186
347	New Limerick	Aroostook	413	79.00	19,359	31.92	14.95	46.87	775	1,707	2,420	7,117
348	Edgecomb*	Lincoln	411	70.00	21,963	31.00	22.44	53.44	265	504	3,907	3,191
349	Smyrna*	Aroostook	409	97.00	20,278	23.75	25.83	49.58	—	842	298	6,001
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	15,843	30.13	9.78	39.91	4,758	2,860	9,557	3,503
355	Acton	York	392	52.00	28,840	21.04	52.53	73.57	326	2,245	3,884	3,121
356	Verona	Hancock	391	85.00	10,238	16.05	10.13	26.18	374	1,169	45	2,776
357	Avon	Franklin	387	78.00	14,520	21.39	16.13	37.52	2,430	4,199	31	4,239
358	Kenduskeag	Penobscot	387	90.00	14,652	30.40	7.46	37.86	1,341	1,643	306	827
359	Lyman	York	385	39.00	14,159	18.72	18.06	36.78	2,841	3,941	5,769	20,239
360	Bremen	Lincoln	383	58.00	17,584	17.12	28.79	45.91	267	—	656	9,339
361	Mercer	Somerset	381	88.00	13,328	26.37	8.61	34.98	800	1,849	507	5,026
362	Swanville*	Waldo	373	59.00	11,592	17.50	13.58	31.08	284	208	1,474	3,360
363	Hudson*	Penobscot	372	92.00	13,040	26.67	8.38	35.05	282	2,012	1,704	2,154
364	Sebec	Piscataquis	372	73.00	19,171	27.16	24.37	51.53	1,242	—	2,883	1,620
365	Cushing	Knox	362	87.00	19,097	27.38	25.37	52.75	284	805	5,849	7,703
366	Whiting*	Washington	358	46.00	8,818	15.07	9.56	24.63	—	—	639	4,573
367	Smithfield	Somerset	353	62.00	20,104	27.11	29.84	56.95	362	1,004	188	2,428
368	West Bath	Sagadahoc	353	52.00	25,021	28.78	42.10	70.88	430	2,594	549	2,301
369	Crystal	Aroostook	346	82.00	19,588	38.16	18.45	56.61	4,369	—	6,386	7,475
370	Roxbury	Oxford	346	85.00	15,639	12.88	32.32	45.20	701	1,106	1,943	1,356
371	Amity	Aroostook	345	113.00	9,944	14.90	13.92	28.82	218	661	2,198	4,802
372	Ludlow	Aroostook	343	107.00	13,495	29.78	9.56	39.34	4,200	4,302	3,638	5,163
373	Waldo	Waldo	340	70.00	13,731	27.14	13.25	40.39	714	1,304	1,967	3,003
374	Alna	Lincoln	339	74.00	15,528	26.25	19.56	45.81	489	1,159	275	2,350
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

377	Wade*	Aroostook	335	\$88.00	\$15,479	\$25.55	\$20.66	\$46.21	\$2,747	\$456	\$240	\$7,093
378	Cranberry Isle	Hancock	334	48.00	19,935	22.09	37.60	59.69	—	1,005	1,843	3,377
379	Ripley	Somerset	331	104.00	16,753	40.08	9.53	50.61	1,133	2,929	6,883	2,710
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	71.00	30,895	14.04	82.81	96.85	61	—	140	9,326
383	Atkinson	Piscataquis	312	88.00	17,729	38.64	18.18	56.82	1,660	3,315	3,203	5,377
384	Cambridge	Somerset	310	77.00	12,399	35.20	4.80	40.00	109	1,599	188	1,334
385	Industry*	Franklin	307	80.00	14,852	22.55	25.83	48.38	425	1,324	1,078	6,347
386	Carroll Plt.*	Penobscot	304	100.00	8,413	12.53	15.14	27.67	103	1,636	2,988	741
387	Vienna	Kennebec	301	80.00	11,095	25.95	10.91	36.86	1,830	1,882	1,339	5,362
388	Jackson	Waldo	299	90.00	13,348	28.35	16.29	44.64	4,187	3,850	28	7,956
389	Dedham	Hancock	293	62.00	25,798	13.12	74.93	88.05	831	2,477	654	1,510
390	Alexander*	Washington	292	80.00	9,457	27.95	4.44	32.39	558	2,712	360	85
391	Charlotte*	Washington	292	75.00	8,998	18.68	12.14	30.82	1,913	977	2,722	356
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	84.00	6,449	16.43	6.04	22.47	1,167	2,394	3,051	148
394	Alton	Penobscot	286	110.00	7,817	14.65	12.68	27.33	253	1,387	98	2,460
395	Carthage	Franklin	281	65.00	11,611	16.36	24.96	41.32	1,636	177	474	3,372
396	Passadumkeag	Penobscot	277	96.00	8,555	20.91	9.97	30.88	1,586	—	1,845	93
397	Somerville Plt.*	Lincoln	266	108.00	7,559	18.25	10.17	28.42	763	1,555	107	2,228
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	10,465	5.63	34.31	39.94	—	—	1,005	1,232
401	Wellington	Piscataquis	261	130.00	14,667	29.28	26.92	56.20	3,304	360	1,311	1,076
402	Chester*	Penobscot	258	115.00	7,917	13.78	16.91	30.69	1,414	37	1,392	675
403	Temple	Franklin	252	78.00	13,769	34.48	20.16	54.64	1,999	1,919	2,698	771
404	Macwahoc Plt.	Aroostook	242	62.00	4,344	6.34	11.61	17.95	63	72	1,637	258
405	Stoneham	Oxford	238	65.00	11,784	26.64	22.87	49.51	35	592	740	2,424
406	Shirley*	Piscataquis	236	70.00	9,346	10.97	28.63	39.60	—	208	1,531	3,256
407	Haynesville	Aroostook	235	95.00	6,791	10.35	18.55	28.90	41	844	1,995	1,193
408	Sweden*	Oxford	225	76.00	15,073	14.74	52.25	66.99	377	1,110	3,517	684
409	Bancroft	Aroostook	216	84.00	8,700	14.70	25.58	40.28	510	—	1,790	400
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	61.00	10,613	18.72	30.41	49.13	28	—	1,370	7,778
412	Madrid	Franklin	214	70.00	7,198	10.76	22.88	33.64	225	1,016	77	4,955
413	Belmont	Waldo	213	61.00	7,516	25.59	9.70	35.29	951	864	2,319	4,720
414	Mount Chase Plt.	Penobscot	198	100.00	10,335	22.03	30.17	52.20	128	2,331	1,768	4,469
415	Eastbrook*	Hancock	188	68.00	7,433	16.01	23.53	39.54	233	550	1,165	1,259
416	Sorrento*	Hancock	188	55.00	18,537	14.59	84.01	98.60	1,229	600	77	1,019
417	Willimantic	Piscataquis	188	80.00	11,535	20.31	41.05	61.36	271	456	285	1,783
418	Brighton Plt.	Somerset	183	90.00	8,067	10.36	33.72	44.08	155	396	801	1,915
419	Cooper*	Washington	178	80.00	5,927	20.61	12.69	33.30	97	854	404	3,597
420	Hanover	Oxford	178	58.00	7,620	27.66	15.15	42.81	—	1,434	1,665	719
421	Oxbow Plantation*	Aroostook	178	62.00	6,060	19.20	14.84	34.04	2,164	53	2,011	2,002
422	Upton*	Oxford	174	82.00	11,458	12.77	53.08	65.85	—	335	5,451	—

*1948 Figures Used.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS COVERING 1949 MUNICIPAL YEAR

(Cents omitted except as indicated)

No.	Municipality	County	Population 1940 Census	1949		PER CAPITA COMMITMENT			TAX ACCOUNTS		GENERAL FUND SURPLUS OR <i>Deficit</i>	
				Tax Rate	Commit- ment	Resident	Non- resident	Total	Tax Liens and Deeds	Uncollected Taxes	Appro- priated	Unappro- priated
423	Marshfield*	Washington	173	\$83.00	\$5,921	\$28.17	\$6.06	\$34.23	—	\$119	\$248	\$1,790
424	Clifton	Penobscot	168	80.00	6,699	14.80	25.08	39.88	\$211	125	833	2,192
425	Arrowsic*	Sagadahoc	167	66.00	6,022	26.90	9.16	36.06	501	373	345	1,758
426	Newry	Oxford	167	52.00	12,721	17.06	59.11	76.17	550	2,354	217	2,350
427	Lowell	Penobscot	161	100.00	8,397	14.14	38.02	52.16	30	1,086	370	2,284
428	Gilead	Oxford	160	52.00	10,744	20.95	46.20	67.15	751	1,883	594	2,793
429	Waltham*	Hancock	157	76.00	6,975	23.77	20.66	44.43	32	90	841	790
430	Wesley*	Washington	157	72.00	7,307	12.66	33.88	46.54	427	12	99	3,356
431	Stow	Oxford	153	45.00	5,861	15.94	22.37	38.31	4	179	87	2,037
432	Waite*	Washington	152	65.00	5,147	5.52	28.34	33.86	—	98	296	212
433	Hersey	Aroostook	150	82.00	6,811	16.21	29.20	45.41	301	1,128	1,663	1,056
434	Orient	Aroostook	147	99.00	10,420	18.64	52.24	70.88	2,543	42	944	2,786
435	Amherst*	Hancock	146	90.00	6,502	23.20	21.33	44.53	70	337	395	2,396
436	Flagstaff Plt.	Somerset	143	93.00	13,341	12.59	80.70	93.29	—	—	1,926	10,322
437	Crawford*	Washington	136	70.00	5,433	15.46	24.49	39.95	—	14	280	590
438	Otis*	Hancock	134	79.00	7,169	13.00	40.50	53.50	28	230	135	207
439	Caratunk Plt.	Somerset	133	53.00	11,521	16.20	70.42	86.62	—	62	681	1,014
440	Woodville*	Penobscot	133	58.00	13,668	6.99	95.78	102.77	38	685	1,188	8,496
441	Mariaville*	Hancock	132	86.00	8,804	26.48	40.22	66.70	38	1,034	255	432
442	Moro Plantation	Aroostook	130	74.00	6,075	15.93	30.80	46.73	106	465	1,030	1,814
443	Byron*	Oxford	125	70.00	10,141	7.30	73.83	81.13	99	208	575	1,056
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	58.20	5,398	25.05	19.93	44.98	—	2,013	199	325
447	Long Island Plt.*	Hancock	119	58.00	2,483	16.20	4.67	20.87	—	—	1,621	1,005
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	46.25	7,871	33.26	35.18	68.44	9	74	2,413	906
451	Matinicus Isle Plt.	Knox	112	37.00	2,036	15.93	2.25	18.18	—	—	285	1,028
452	Westport	Lincoln	111	55.00	9,427	41.96	42.97	84.93	1,056	634	455	2,184
453	Greenfield	Penobscot	110	88.00	6,699	12.24	48.66	60.90	12	162	1,138	1,122
454	No. 21 Plantation*	Washington	110	46.00	3,657	4.02	29.23	33.25	—	—	4	1,066
455	Hammond Plt.	Aroostook	108	92.00	8,417	10.76	67.18	77.94	92	5,673	3,544	2,424
456	Westmanland Plt.*	Aroostook	105	43.00	5,447	17.22	34.66	51.88	—	—	2,456	226
457	Meddybemps*	Washington	101	99.00	4,475	14.98	29.33	44.31	149	911	11	274
458	Elliottsville Plt.*	Piscataquis	100	49.00	8,844	10.08	78.36	88.44	—	91	860	304
459	No. 14 Plt.*	Washington	99	52.50	4,689	6.20	41.16	47.36	30	—	87	63
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	52.00	6,285	60.90	3.89	64.79	—	236	1,111	346

(Cents omitted except as indicated)

462	Drew Plt.*	Penobscot	93	\$61.00	\$4,537	\$14.00	\$34.78	\$48.78	\$173	\$90	\$1,061	\$687
463	Pleasant Ridge Plt.	Somerset	92	28.50	85,278	11.12	915.81	926.93	—	15	3,120	3,566
464	Lincoln Plantation	Oxford	89	42.00	25,523	11.18	275.60	286.78	—	148	5,979	2,309
465	Webster Plantation	Penobscot	89	67.00	4,747	12.01	41.33	53.34	—	291	1,731	1,605
466	Sandy River Plt.*	Franklin	88	32.00	6,320	8.69	63.13	71.82	—	197	510	162
467	Centerville	Washington	86	76.80	7,156	1.83	81.38	83.21	—	112	174	4,918
468	Magalloway Plt.	Oxford	84	55.50	19,131	10.70	217.05	227.75	—	154	9,145	5,345
469	Aurora*	Hancock	81	59.00	5,108	26.74	36.32	63.06	—	91	122	4,038
470	Seboeis Plt.*	Penobscot	80	24.00	3,465	3.38	39.93	43.31	—	426	5,517	3,252
471	Codyville Plt.*	Washington	79	70.00	4,240	4.03	49.64	53.67	—	210	223	2,601
472	E. Plantation	Aroostook	79	70.00	3,183	7.49	32.80	40.29	—	313	671	898
473	Dead River Plt.	Somerset	76	50.00	7,482	5.91	92.54	98.45	—	—	1,100	2,150
474	No. 33 Plantation*	Hancock	76	57.00	3,543	7.88	38.74	46.62	3	148	318	894
475	Glenwood Plantation	Aroostook	75	83.00	4,151	4.48	50.87	55.35	32	318	1,884	1,700
476	Barnard Plantation	Piscataquis	74	49.00	4,582	3.84	58.08	61.92	—	—	811	1,363
477	Lakeville Plt.	Penobscot	71	46.00	6,703	11.52	82.89	94.41	—	3	378	1,478
478	Lakeview Plt.	Piscataquis	70	40.00	5,433	.54	77.07	77.61	—	3	1,233	1,294
479	Maxfield	Penobscot	67	76.00	2,543	11.05	26.91	37.96	29	—	216	1,148
480	Kingsbury Plt.*	Piscataquis	63	63.00	6,671	6.99	98.90	105.89	177	340	2,128	77
481	Rangeley Plt.*	Franklin	63	42.00	9,897	16.81	140.29	157.10	—	312	1,520	229
482	Northfield*	Washington	57	53.00	5,950	12.32	92.07	104.39	—	8	185	1,311
483	Deblois*	Washington	55	82.00	4,043	10.88	62.63	73.51	—	28	174	745
484	Grand Falls Plt.*	Penobscot	55	80.00	4,460	8.51	72.58	81.09	—	389	721	709
485	Coplin Plt.*	Franklin	54	46.00	3,585	9.56	56.83	66.39	—	1,486	2,835	1,582
486	Highland Plt.*	Somerset	53	57.00	2,818	3.40	49.77	53.17	11	—	635	94
487	Talmage*	Washington	50	53.00	3,426	8.77	59.75	68.52	—	19	84	468
488	Bowerbank	Piscataquis	49	38.00	6,072	8.30	115.62	123.92	142	49	779	923
489	Dennistown Plt.	Somerset	48	28.00	5,041	4.62	100.40	105.02	—	—	3,208	2,887
490	Osborn Plt.*	Hancock	40	48.00	2,905	8.72	63.91	72.63	—	46	235	895
491	Nashville Plt.*	Aroostook	36	34.00	2,488	5.94	63.17	69.11	—	—	5,960	354
492	Edinburg	Penobscot	34	80.00	4,087	13.58	106.63	120.21	516	234	106	347
493	Beddington*	Washington	31	79.00	3,292	7.22	98.97	106.19	—	27	86	594

*1948 Figures Used.

AUDITS

During the fiscal year ended June 30, 1950, the State Department of Audit has conducted 473 examinations as follows:

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Normal Schools and Teachers' Colleges	5
Quasi-Independent Agencies	2
Fair Associations and Raceways	19
Academies	15
Municipalities and Municipal Districts	201
Counties	16
Municipal and Superior Courts	39
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