

# MAINE STATE LEGISLATURE

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**MAINE PUBLIC DOCUMENTS**

**1950-52**

**(in three volumes)**

**VOLUME I**

*Thirty-Second Report*

*of the*

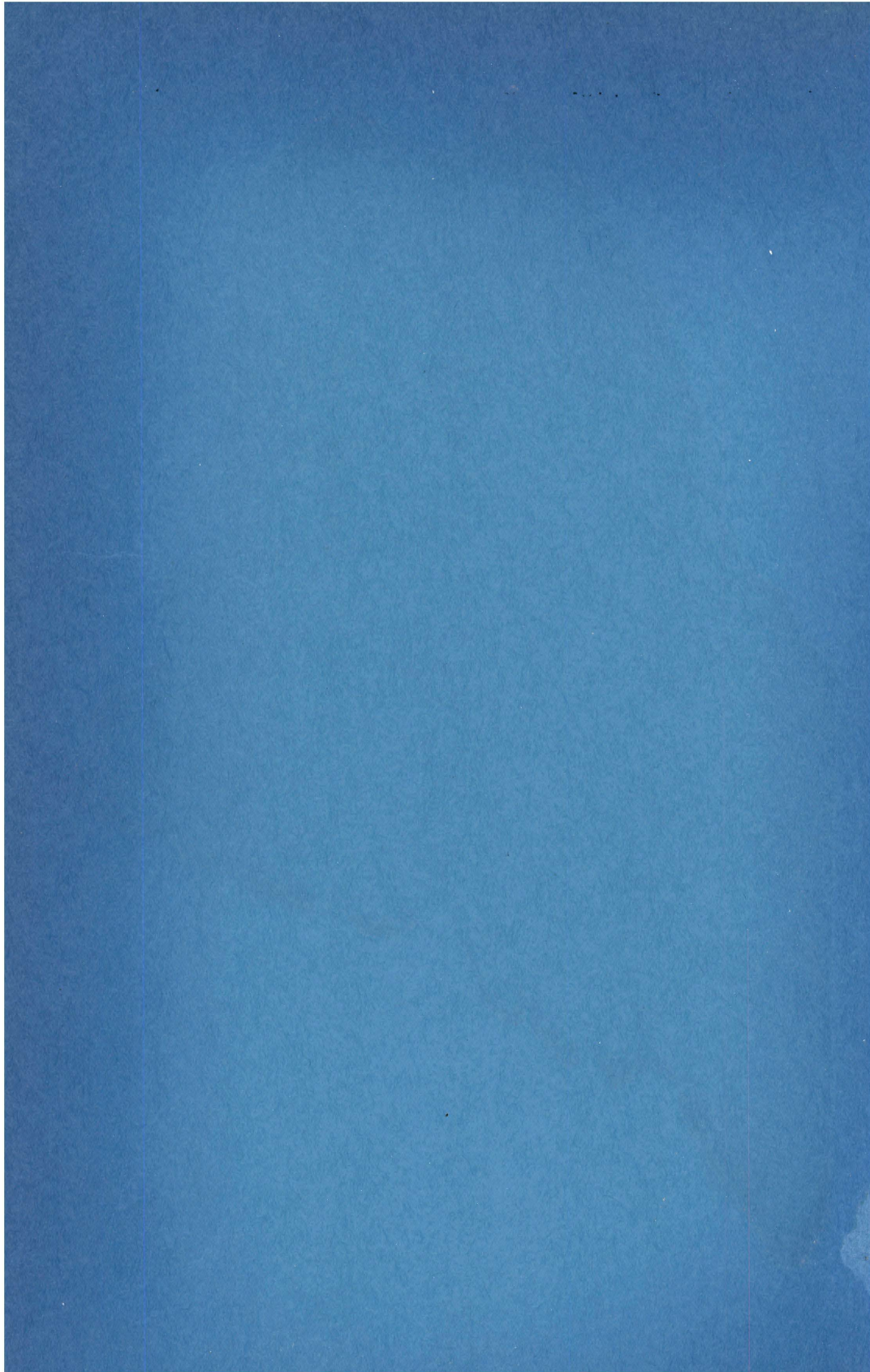
*State Auditor*

•  
**STATE OF MAINE**

**FOR PERIOD**

**JULY 1, 1950 - - JUNE 30, 1951**

•  
**Fred M. Berry  
State Auditor**



STATE OF MAINE

*Thirty-Second Report*

OF THE

State Auditor



FOR PERIOD

JULY 1, 1950 to JUNE 30, 1951

Fred M. Berry  
State Auditor



STATE AUDITORS  
and  
TERMS OF OFFICE

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

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J. D. M. BERRY  
STATE AUDITOR



STATE OF MAINE  
DEPARTMENT OF AUDIT  
AUGUSTA

December 17, 1951

The Honorable Frederick G. Payne  
Governor of Maine

Members of the Ninety-fifth Legislature

In accordance with the provisions of Chapter 16, Revised Statutes of 1944, and amendments thereto, it is my pleasure to submit the annual report of the State Auditor for the fiscal year ended June 30, 1951.

The cooperation which has been extended by all State officials and employees in our audit work has been most helpful and produced many favorable results in the financial administration of the departments, institutions, and agencies of State Government. The cooperation received from Governor Payne is deeply appreciated. It has coordinated to a great extent the work of the State Department of Audit with other State agencies.

I trust this report will prove of value to the taxpayers of Maine, for it has been developed by a staff of men and women who have been most industrious in their work and responsibilities. In the work, procedures applicable to governmental auditing have been applied to the extent believed necessary in order to discharge our duties under the letter and spirit of the statutes. I am happy to certify that it reflects to the best of my knowledge and belief, true statements of the State's financial affairs.

Respectfully submitted,

A handwritten signature in cursive script that reads "J. D. M. Berry".  
State Auditor

## RECOMMENDATIONS

Again, recommendations are offered which appear worthy of consideration by the administrative officials concerned. During the past year every recommendation which has been suggested and contained in the audit reports of the State departments, institutions, and agencies has received the personal attention of the Governor. He has requested each official to whom the report was directed to advise him regarding the action that would be taken with respect to the audit suggestions. The result of this effort has paid dividends to the taxpayer.

Some of the recommendations of past years that have received favorable consideration by the Governor and State officials are as follows:

Surveys have been made by public accountants or administrative analysts of policies and procedures affecting the State Highway Department, the Bureau of Purchases, and the Department of Personnel. It is believed the results obtained from these surveys have been most beneficial. — It appears that further studies should be considered, particularly with respect to; monetary controls of State owned supply inventories, a review of the Maine State Retirement System by an independent actuary, and a complete study of the legal and accounting phases of the Kennebec Carlton Bridge contract between the State of Maine and the Maine Central Railroad Company.

In this fiscal year, the Governor has appointed a committee to supervise and direct the salvaging of State properties which are considered no longer of use. This is a step forward and already has proved of benefit to the State's economy.

The preparation of "manuals" relating to financial matters of the State is now in process. These manuals when completed should be of inestimable value to State administrators. They will consist of information relating to: budgeting, purchasing, accounting, etc. It is a businesslike plan and well worth the cost and effort to complete.

The following suggestions are believed worthy of consideration by all State officials concerned — some have been offered in past years, while others have resulted from audit studies of the current year:

In view of a recent New Hampshire supreme court decision relative to expenditure of State monies and the payment thereof by the State Treasurer, it would appear advisable to obtain legal advice from the Attorney General of this State in regard to the requirements of the Treasurer as set forth in Article V, Part 4, Constitution of Maine. It provides in part as follows,

"No money shall be drawn from the treasury, but by warrant from the Governor and Council, and in consequence of appropriations made by law; . . ."

At present, the accounting system maintained by the Treasurer does not permit appropriation control.

It would appear that the Maine State Retirement System should conduct a study which would develop the economic value of pensions being paid today in relation to the earned compensation on which the pensions were originally based. Such study should develop factual data to determine if earned pensions are commensurate with the inflationary trend of the present day.

The State Purchasing Agent should require the all-out use of receiving reports for State departments and institutions rather than to utilize purchase orders on which to record information relative to receipt of merchandise. The receiving report should reflect such information as weight, quantity, specifications, condition, and other data which is deemed beneficial to assure the State of obtaining the exact quantity, weight, and specifications of the merchandise ordered.

In cases where evidences of illegal transactions are noted by public accountants or others who examine governmental fiscal affairs, it is believed they should be required to report their findings to the Governor and Attorney General as is presently required of the State Auditor.

The result of audits for municipalities and counties reveal that "overdrafts" in appropriation accounts are quite prevalent. The municipal and county officers should give serious consideration before approving expenditures which would be in excess of appropriated funds.

The State Controller should consider establishing a "System Division" within his department to install and review accounting systems of State departments and agencies. Until this is done, the cost for outside analysts will be necessary and the expense will greatly exceed that which would be required, provided the work were accomplished by the Bureau of Accounts and Control. Furthermore, this work is required of the Bureau of Accounts and Control by law.

A study should be made of the present encumbrance system to determine whether the cost and effort to maintain it is warranted. In view of the strong allotment

system now utilized by the State and a law which provides a severe penalty if department heads exceed their appropriations, it appears that considerable work and expense could be curtailed if the present encumbrance system were modified.

There are numerous State owned cars now operated and controlled by some State departments and institutions. It is believed consideration should be given to the adoption of a uniform system of accounting which would reflect the operating costs of each car as well as to provide a record showing the use of these vehicles.

All movable property; such as, furniture, typewriters, books, bookcases, adding machines, etc., should be branded with an official identification mark of the State. Some of the means of marking are; metal tags, rubber stamps or stencils, electric pencils, India or indelible ink, etc. This matter should receive the attention of the State Controller.

A uniform system of internal control to safeguard revenues and receipts should be established for all State departments, institutions, and agencies that are not presently equipped. This may be effected best by the use of cashbooks and when cash collections are large, by the additional use of cash blotters. Also, the proper system for handling cash should divide the work among employees of a department or division so that one person's duties are complementary to or checked by another employee.

The State Treasurer should review the present practices of reconciling State bank accounts and signing State checks to determine if the responsibility of these activities is properly delegated. At present, the State Controller assumes these responsibilities.

Attention has been directed in the past to certain merchandising practices of the State Liquor Commission. It is suggested again that liquor stores should be stocked through the medium of a strong requisitioning system which would permit the store managers to order their own supply of merchandise. A strong internal control would result if this policy were adopted and, furthermore, it would not in any way detract from centralized supervision.

The State Controller is required by law to publish annually in all newspapers of the State, a condensed summary of the State's fiscal affairs. The present summary form prepared by the Controller is in need of revision so that the average reader may be more clearly informed of the State's fiscal operations. While the present form is technically correct, it does not show the result of administrative stewardship of State, nor does it reflect the total assets, liabilities, reserves, and surplus in a manner which can be readily and accurately determined by those who study this presentation. The matter appears worthy of consideration for simplification of public reporting is desirable in the interest of better government.

The State Treasurer should analyze the balances on deposit with State banks to determine if any deposits exceed the legal limitations. Chapter 15, Section 11, Revised Statutes of 1944, provides in part,

"No sum exceeding an amount equal to 25% of the capital, surplus, and undivided profits of any trust company or national bank . . . shall be on deposit therein at any one time."

An audit of a large State department revealed that eleven vending machines, candy and soft drinks dispensers, were being operated for the benefit of employee activities. While this may not be objectionable, it does appear that State supervision should be exercised as to the privilege to operate on State properties as well as to require an accounting for such receipts when used for employee purposes. Private enterprise demands control of these activities even though profits accrue to personal benefits. It is unknown how many such machines now operate on State properties, but the quantity would appear large if the same proportion is noted in other State departments.

Studies should be made of the various types of insurance coverage to effect uniformity and to systematize practices and procedures in the coverage of all State properties. Also, valuations of State properties should be reviewed. It is believed that a more complete coverage of properties would result if the records of the State Insurance Department, and Continuing Property Records Division of the Bureau of Accounts and Control were coordinated. Furthermore, a manual of instructions regarding all insurance matters is desirable.

The Department of Personnel should give careful attention to all "overtime" payments to State employees in order that they may be kept at a minimum. Also, a stronger control should be required of allowances for overtime credits which may be compensated for by time off allowances. The Department of Personnel should examine the personnel records of each department and agency to determine if the regulations pertaining to overtime requirements have been complied with. Apparent abuses have been noted which deserve attention.

All traveling employees of the State are reimbursed for out-of-pocket expenses within certain prescribed policies as effected by the State Controller. It is believed that regulations pertaining to travel allowances should be prepared in a comprehensive pamphlet form so that each employee who is subject to travel would be equipped with specific information pertaining to travel regulations.

All municipal and county officials who collect monies by virtue of their office should be required to make deposits in bank accounts in the name of their office. Any exception to this practice would be when collections are turned over immediately to the proper governmental custodian.

Bonding of all public officials and employees in municipal and county activities should be studied to determine the adequacy thereof and to assure coverage for all who handle public funds and properties.

The State Liquor Commission presently authorizes open stock burglary insurance for liquor stocks in all State liquor stores. However, a large percentage of the liquor inventory is located at a central warehouse which is not similarly protected. This matter deserves the attention of the State Liquor Commission.

\* \* \* \* \*



## STATE OF MAINE FINANCIAL STATUS

At the close of the 1950-51 fiscal year, the general and highway funds of the State showed net operational increases in the unappropriated surplus accounts of \$869,250.11, and \$643,913.29 respectively. This indicates careful fiscal planning by the legislature as well as prudent management by the executive branch of government.

The financial status of the State is sound and will continue to be as long as the planning and managerial aspects of State Government remain on the same solid level as found today. The State of Maine is in an enviable financial position and this reflects credit on those citizens who have labored hard to build the strong policies which are a part of the State's current fiscal structure.

At June 30, 1951, the bonded debt of the State was \$6,973,500.00, the lowest since 1920. During the fiscal year, the debt was reduced by \$1,544,000.00 which included the retirement of a number of highway bond issues and the Bangs Disease bonds. No new bonds were issued during the year. The new Augusta Toll Bridge repaid \$52,000.00 on principal and also returned to the highway fund \$29,102.70 in interest.

### UNAPPROPRIATED SURPLUS ACCOUNTS

The unappropriated surplus accounts of the general fund, highway fund, and working capital funds at June 30, 1951, after audit adjustments, totaled \$3,497,939.69. The following tabulation reflects these accounts and shows a net decrease of \$821,428.59 under the previous fiscal year:

	UNAPPROPRIATED SURPLUS	
	June 30, 1951	June 30, 1950
General Fund .....	\$ 601,039.07	\$2,253,433.96
Highway Fund .....	2,294,264.51	1,629,814.74
Working Capital Funds .....	602,636.11	436,119.58
Total .....	3,497,939.69	
Net Decrease .....	821,428.59	
Total .....	<u>\$4,319,368.28</u>	<u>\$4,319,368.28</u>

In the general fund, the net decrease in the unappropriated surplus for the fiscal year was \$1,652,349.89. The two principal factors contributing to this decrease were appropriations, authorized by the Ninety-fourth Legislature, totaling \$2,313,000.00 and which was partially offset by the excess of available funds over expenditures in the current year's operations amounting to \$869,250.11.

The two budgetary factors in the general fund pertaining to the excess of available funds over expenditures were:

Net increase in revenue over estimate .....	\$402,946.98
Lapsed balances — appropriation accounts .....	466,303.13
Excess of available funds over expenditures .....	<u>\$869,250.11</u>

The increase in the unappropriated surplus of the highway fund amounted to \$664,449.77. This was due principally to the net increase in surplus of \$643,913.29 from the current year's operations.

The two budgetary factors in the highway fund contributing to the credit to surplus were:

Net increase in revenue over estimate .....	\$583,377.65
Lapsed balances — appropriation accounts .....	60,535.64
Total to Unappropriated Surplus .....	<u>\$643,913.29</u>

The working capital funds reflected an increase in their unappropriated surplus accounts totaling \$166,516.53. The following tabulation shows the increases in several of the accounts:

Institutional Farms .....	\$ 74,583.65
State Highway Garage .....	53,191.76
Prison Industries .....	23,244.70
All Others (net) .....	<u>15,496.42</u>
Total Increases .....	<u>\$166,516.53</u>

### POST AUDIT ADJUSTMENTS

An analysis of the unappropriated surplus accounts of the general fund, highway fund, public service enterprises, and working capital funds revealed a total surplus of \$3,935,992.32. Audit adjustments have been made, however, to reduce this amount by \$438,052.63. The principal items pertaining to these adjustments are:

The unexpended balances shown on the toll bridge accounts should more properly be included as "Reserve for Authorized Expenditures" — thereby, the unappropriated surplus is reduced in the amount of . . . \$309,054.68

In 1943, the State Highway Commission advanced to the Deer Isle-Sedgwick Bridge account an amount of \$75,000.00 for operating expenses with the provision that this amount would be repaid from toll revenue. This transaction should

more properly have been classified as Appropriated Surplus - thereby, the unappropriated surplus is reduced in the amount of . . . . . 75,000.00

An amount of \$51,475.21 was listed as accounts receivable in the Highway Garage accounts as being due from the State Highway Department. The accounts of the State Highway Department did not reflect these charges; therefore, the unappropriated surplus of the highway fund is reduced in the amount of . . . . . 51,475.21

Misc. audit adjustments (net) . . . . . 2,522.74

Total post audit adjustments — unappropriated surplus accounts \$438,052.63

STATE CONTINGENT ACCOUNT

The State contingent account of \$450,000.00 is reserved by law from the general fund surplus for emergency purposes. The Governor, with the advice and consent of the council, may make allocations from this fund for the specific purposes as outlined in the statutes.

Allocations from the State Contingent Account for the 1950-51 fiscal year amounted to \$177,996.46. Some of the major appropriations were,

Special Assignment — Department of Attorney General . . . . .	\$25,000.00
Industrial Mobilization — Executive Department . . . . .	25,000.00
Running Horse Racing Commission for current operations . . . . .	25,645.45
Sales tax organization . . . . .	32,780.46

A detailed schedule is incorporated in this report which shows all of the allocations made during the year .

### BONDS UNMATURED

The bonded debt of the State amounted to \$6, 973, 500.00 at the close of the 1950-51 year. This amount is the lowest at any time since 1920 and represents a reduction compared with the previous year of \$1, 544, 000. 00.

Final payments were made in the current year's reduction of Agriculture Bangs Disease bonds and five different issues of highway fund bonds. The unmatured bonds and interest at the year end were as follows:

	<u>Unmatured - June 30, 1951</u>	
	<u>Bonds</u>	<u>Interest</u>
General Highway and Bridges .....	\$5, 193, 500.00	\$634, 248.00
Waldo-Hancock Bridge .....	405, 000.00	14, 175.00
Kennebec Carlton Bridge .....	1, 375, 000.00	338, 750.00
Total .....	<u>\$6, 973, 500.00</u>	<u>\$987, 173.00</u>

The Deer Isle-Sedgwick Bridge bond issue reflects outstanding bonds amounting to \$363, 000.00 which constitutes a contingent liability of the State. Retirement and interest on these bonds are paid from toll revenue.

### DEPARTMENT OF STATE TREASURER

The gross cash receipts of the State of Maine for the fiscal year ended June 30, 1951, totaled \$98, 623, 695.94, and cash disbursements amounted to \$99, 681, 651.39. The following tabulation reflects the trend in the volume of cash transactions handled by the State Treasurer's office during each of the past five fiscal years:

Fiscal Year	Receipts	Disbursements
1951 .....	\$ 98,623,695.94	\$99,681,651.39
1950 .....	100,193,266.59	99,060,738.57
1949 .....	95,235,956.10	95,506,136.24
1948 .....	84,917,502.83	85,910,437.50
1947 .....	80,181,099.18	80,154,255.99

A cash balance of \$9,348,498.03 at June 30, 1951, was comprised of demand and time deposits, cash advances to various State agencies for the purposes of petty cash and change funds, and is summarized as follows:

Demand Deposits .....	\$8,758,685.44
Time Deposits .....	564,437.59
Petty Cash and Change Funds .....	25,375.00
Total .....	<u>\$9,348,498.03</u>

The amounts of demand and time deposits were reconciled and verified by the Department of Audit with letters received directly from the various banks and trust companies certifying to the balances on their books to the credit of the State at June 30, 1951. Cash advances were verified by direct confirmation with the several respective State agencies.

The State Treasurer's office had on deposit receipts for U.S. Treasury Certificates of Indebtedness totaling \$4,748,000.00 at par value. These securities earn interest at rates of one and one-eighth and one and one-fourth per cent with maturities of one year or less and represent temporary investment of surplus monies in the several funds not currently required to finance fiscal operations. Allocation of these investments to the specific funds at June 30, 1951, is summarized as follows:

General Fund .....	\$ 848,000.00
Highway Fund .....	3,500,000.00
War Bond Fund .....	400,000.00
Total .....	<u>\$4,748,000.00</u>

Securities designated for special accounts in the custody of the State Treasurer at June 30, 1951, were verified by the Department of Audit by physical count and inspection. The net book value of these investments amounted to \$21,267,350.41 at June 30, 1951. Of this amount \$837,700.00 represented securities held for the account of private trusts and guaranty deposits, the income on which is remitted directly to the owners of the securities.

The net income received for the fiscal year ended June 30, 1951, on the aggregate total of \$20,429,650.41 comprising the State's portfolio of investments, was \$389,155.36. Seventy-two per cent of this amount was earned on Maine State Retirement System 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 been developed. It is recommended again that consideration be given to establish a proper control for these receivables by both the Treasurer and State Controller so that complete and coordinated records will be available.

### STATE TRUST FUNDS

The total principal of all State Trust Funds as reflected on the books of the State, amounted to \$17,226,189.90 at June 30, 1951, an increase of \$2,127,754.07 as compared with the previous fiscal year. The major portion of this increase or \$2,021,458.50 was applicable to the Maine State Retirement System.

The net increase in principal is reflected in the following funds:

Increase:

Maine State Retirement System .....	\$2,021,458.50
Lands Reserved for Public Uses .....	67,603.17
Other Trust Funds .....	47,795.74
	<u>2,136,857.41</u>

Decrease:

Trust and Guarantee Deposits .....	9,103.34
Net Increase .....	<u>\$2,127,754.07</u>

For the fiscal year, the legislature appropriated \$41,704.00 to supplement the earnings of certain trust funds in order to meet legal interest requirements as stipulated by law. Of this appropriation, \$38,695.05 was allocated to various funds and the balance of \$3,008.95 was lapsed to general fund unappropriated surplus. The allocations were as follows:

Lands Reserved for Public Uses Fund .....	\$32,153.64
University of Maine Funds .....	5,388.21
Augusta State Hospital Funds .....	765.37
Madawaska Territory School Fund .....	210.33
Houlton Academy Fund .....	75.00
Foxcroft Academy Fund .....	37.50
Hebron Academy Fund .....	37.50
Madison School District No. 2 Fund .....	27.50
Total .....	<u>\$38,695.05</u>

The largest single item which the State has contributed through general taxation each year, has been the amount necessary to meet existing statutory interest requirements on the Lands Reserved for Public Uses Fund (Chapter 32, Section 38, Revised Statutes of 1944, as amended). For the past year, this amounted to \$32,153.64.

The rates of interest on this fund as provided by statute were four per cent on the portion applicable to unorganized townships and six per cent on the organized townships' portion. However, effective March 1, 1952, the rates of interest shall be allowed as earned rather than the fixed rates of four and six per cent. (Chapter 167, Public Laws of 1951.)



A comparative condensed balance sheet reflecting the assets and liabilities of the State Trust Funds, exclusive of the Maine State Retirement System, is submitted herewith:

<u>Assets</u>	<u>June 30, 1951</u>	<u>June 30, 1950</u>
Cash -- Demand and Time Deposits .....	\$ 546,155.35	\$ 595,967.11
Investments (net) .....	3,557,925.46	3,405,716.97
Other Receivables .....	30,303.94	25,033.27
<b>Total</b> .....	<u>\$4,134,384.75</u>	<u>\$4,026,717.35</u>
 <u>Liabilities and Reserves</u>		
Accounts Payable .....	\$ 689.41	\$ 1,055.00
Principal of Funds .....	4,069,701.67	3,963,406.10
Reserves .....	63,993.67	62,256.25
<b>Total</b> .....	<u>\$4,134,384.75</u>	<u>\$4,026,717.35</u>

The cash balance represented by demand and time deposits was verified by this department in its over-all verification of cash in the custody of the State Treasurer at the close of the fiscal year. Investments comprised of securities were verified by physical count. Other receivables consisted of \$25,000.00 for lease rental and \$5,303.94 for taxes due from deorganized towns.

The total income from investments of \$135,346.58, the amount of \$38,695.05 allocated from the State's appropriation made available funds for distribution of \$174,041.63. Of this amount, \$67,603.17 was added to the principal of the trust funds and \$104,701.04 was distributed to beneficiaries. The undistributed portion of \$1,737.42 was added to reserves.

### MAINE STATE RETIREMENT SYSTEM

An examination of the Maine State Retirement System accounts revealed that for the fiscal year 1950-51, pensions and annuity reserves were increased by \$2,021,458.50. The following summary reflects this increase and also the sources from which the funds of the system were established:

	June 30, 1951	June 30, 1950
State Employees Funds .....	\$ 3,114,394.22	\$ 2,605,448.41
Teachers' Funds .....	3,962,761.90	3,325,551.67
State Funds .....	4,415,535.31	3,864,233.23
Participating District Funds .....	800,401.50	621,897.07
Participating District-Employee Funds .....	663,903.08	508,949.85
Unallocated Interest .....	199,492.22	208,949.50
Total .....	<u>\$13,156,488.23</u>	<u>\$11,135,029.73</u>

The cash balances at June 30, 1951, were verified by written communication to the several depositories. Securities consisting of stocks and bonds with attached coupons were inventoried by physical count with no exceptions noted.

In the Thirty-First Report of the State Auditor, attention was called to the provisions of Chapter 384, Section 14, Paragraph 7 of the Public Laws of 1947, which relates to the allocation of the State's contributions. At the present time, contributions are shared by the general fund, highway fund, State Liquor Commission, and the Maine Employment Security Commission. It was determined by audit that other departments and agencies of the special revenue category might also be charged their proportionate share rather than to appropriate monies from the general fund. The savings to the general fund would be approximately \$100,000.00 annually. The Board of Trustees submitted this recommendation to the Budget Officer for consideration. This matter should be referred to the Budget Committee of the Ninety-sixth Legislature.

Chapter 60, Revised Statutes of 1944, as amended, provides for military leave for members and provides in part,

" . . . the membership of any employee entering such classes of military or naval service of the United States as may be approved by resolution of the board of trustees, shall be considered to be

continued during such military or naval service if he does not withdraw his contributions, . . ."

It is believed that present procedures in determining the State employees on military leave could be strengthened. This may be brought about by notification from State department heads to the Retirement System as well as to the Department of Personnel of all employees who enter the service. All State employees who leave for military service should be assured of accurate accounting of their status so that only minimum adjustments need be made when they return. It is suggested that when the new manual of instructions is issued by the Department of Personnel, a clear-cut policy should be outlined for the department heads to follow in cases of military leave.

The following tabulation summarizes the investment portfolio of the Maine State Retirement System at June 30, 1951. It classifies the type of security and shows the annual net income earnable on each type together with the percentage yield:

<u>Bonds</u>	<u>Par or Cost Value at 6-30-51</u>	<u>Annual Net Earnable Income</u>	<u>Yield</u>
U. S. Government .....	\$ 4,944,000.00	\$131,382.29	2.66
Canadians .....	65,000.00	2,438.82	3.75
Railroads .....	1,842,000.00	55,016.38	2.99
Public Utilities .....	5,055,000.00	141,154.37	2.79
Industrials .....	630,000.00	16,522.87	2.62
<u>Stocks</u>			
Utilities .....	64,963.00	2,750.11	4.23
Banks .....	51,461.88	2,930.00	5.69
Total .....	<u>\$12,652,424.88</u>	<u>\$352,194.84</u>	<u>2.78</u>

Note: The above figures represent the yield of earnable income based on securities held at June 30, 1951.

The Maine State Retirement System should consider making a study to show the economic value of pensions being paid today in relation to the earned compensation on which pensions were originally based. It appears essential to overhaul the retirement structure to determine

the weaknesses which may have developed over a period of time and how benefits can be made more fairly to those who have served their government faithfully over the years.

## ACCOUNTS AND CONTROL

The Bureau of Accounts and Control maintains the general ledger of the State and is charged with the responsibility of reporting the State's financial activities. The Bureau preaudits all bills before payment is made and in general supervises and is responsible for the accounting systems of the State departments, institutions, and agencies.

A review of the many transactions involving State fiscal operations indicates the State Controller should give consideration to the following suggestions:

The State Controller should develop a more comprehensive system of accounting for ninety day receivables. The provisions of Chapter 79, Public Laws of 1947, require the State Treasurer to collect and keep a record of accounts receivable over ninety days old. The records of the State Controller and Treasurer should be coordinated in this respect.

The adoption of a manually posted general ledger to replace a summary card record which is now posted by machine is suggested. Conversely, the detailed subsidiary ledger cards which are posted manually should be posted by machine. It is believed the general ledger posted manually would produce a more comprehensive record and simplify to a great extent the general accounting transactions of the State. Machine operation is

not conducive to this objective. Furthermore, machine posting speeds up the operation of record keeping and this is not desirable when general ledger accounting data is developed. Machine process tends to be too routine, for the machine is usually operated by a clerk who has little accounting knowledge. This does not permit the review of financial postings in the same light as though manual posting were done by a trained accountant.

A ledger control for State checks over ninety days old should be established. At present, these checks cannot be cashed until either a new one is issued or the date is changed on the original check to validate it. It is believed a stronger control would exist if a "Clearing Account" were established for this purpose. — Also, a "Clearing Account" should be established to reflect all bank transfers made by the State Treasurer. At present, no control is maintained of these items.

Revenue and expenditure statements prepared by the Bureau of Accounts and Control do not in all instances accurately reflect the financial transactions of State activities due to the utilization of "netting" practices. This practice reduces certain revenue and expenditure accounts by common amounts and tends to distort financial reporting. The principal objection to this practice is the resulting tendency to obscure the activity of a service department, as the use of "netting" figures give an entirely incorrect impression of such activity. This practice should be minimized and applied only in unusual circumstances.

The State Controller should review the record keeping of the State departments and institutions to determine if certain detailed work now performed by his office might not be curtailed. While centralized records are necessary, nevertheless, it would appear advisable to define

the relationship between the accounts of the central accounting office with those of the various departments, institutions, etc., in order to provide a more coordinated, integrated system.

At present, the State accounting system contains certain budgetary accounts which are commingled in the general ledger with accounting transactions. While State budgetary and accounting activities are closely related, they should not be intermingled to the extent of complicating centralized accounting records. This condition may be corrected by the creation of a "Budget Fund" which should be kept apart from regular accounting transactions. This change would still provide information relating to estimated fiscal transactions and would strengthen the factual accounting records of the State.

A review of the "Condensed Summary of Financial Statements — June 30, 1951" which was publicized in August by the State Controller, indicates several changes in form should be considered to make a clearer presentation of the State's financial operations for public review. The present summary form utilized by the Controller is technically correct; however, it does not tend to reflect the administrative stewardship of State operations which is of vital importance in public affairs.

The consolidated comparative statement of revenues and expenditures as prepared by the Controller leaves the impression that the general fund operations closed in the red to the extent of \$1,556,241.61. This statement is incomplete, for actually some \$2,000,000.00 of expenditures, included in this statement, were financed by appropriations from surplus authorized by the legislature. The operating statement should reflect this money by classifying it as "other credits" rather than to show only the expenditure side of the transaction. The terminology used by the Controller is correct, "Excess of Ex-

penditures over Revenue," but certainly a doubt may exist as to its meaning, particularly when fiscal year operations, giving consideration to funds authorized by the legislature, actually closed with a substantial balance.

It is further suggested that the balance sheet presentation of the Controller should be reconstructed. Currently, the Controller is reporting on an individual fund basis; however, it is believed a consolidated balance sheet presentation would be more informative to the general public. The fund reporting is acceptable, but should be confined to the detailed annual report of the Controller. The consolidated form would appear to be more expedient for the newspaper publication and more readily understood by the average reader. Also, a change would provide information not now available by showing the total amount of cash in the State Treasury, the total amount of assets, liabilities and reserves, etc., under the State's supervision. Under the present form of fund reporting, this information cannot be correctly ascertained. Furthermore, it would appear that a plain, concise, consolidated statement would be more intelligible.

Attention is also directed to the handling of contingent account charges for the fiscal year. The Governor and Council authorized transfers totaling \$177,996.46 for specific purposes. Chapter 14, Section 24, Revised Statutes of 1944, as amended provides in part as follows,

"At the close of each fiscal year there shall be transferred from the unappropriated surplus an amount sufficient to restore the state contingent account to \$450,000.00."

The Controller's analysis of the unappropriated surplus account does not clearly reflect this transaction. A

clearer presentation would be to charge the unappropriated surplus account with the amount of \$177,996.46 rather than to reflect it through the statement of revenues and expenditures as is now the practice. The net result is the same; however, a change would appear to conform with statutory requirements.

An advance of \$500,000.00 was received from the Federal Government for working capital purposes and was deposited as a Federal Trust Fund on August 8, 1950. This advance was in accordance with the Federal Aid Highway Act of July 11, 1916, which assists the State in financing Federal projects during peak construction periods. It is believed this amount should be shown as "cash" in the Controller's financial presentation rather than classified as "other assets."

State Liquor Commission accounting operations are directed by the Bureau of Accounts and Control. A review of these operations indicate the need for strengthening certain accounting practices. Some of the variances noted during the audit of the Liquor Commission accounts were; depreciation charges shown in the detailed records do not agree with the general ledger control, overpayments by wholesale licensees should be credited to an accrued liability account rather than direct to income, the income ledger should be reconciled monthly with gross cash receipts, changes in rental rates should be considered when establishing accrued rental charges, and insurance coverage on equipment should be reviewed.

Audits of the various State departments and institutions indicate that the State Controller should also give attention to the following particulars:



The filing system of vouchers may be strengthened if a numerical arrangement is adopted to supplement the present alphabetical filing system.

Suggestions contained in audit reports to various State agencies many times border on the Bureau of Accounts and Control legal responsibilities. These matters should receive considerate and prompt attention.

Accounts receivable listings which are obtained annually from State departments and institutions should include the aging of the accounts receivable.

A study should be made of all post audit adjustments so that corrections or changes may be made to eliminate the necessity of repeating similar adjustments each year.

### STATE HIGHWAY DEPARTMENT

The unappropriated surplus account of the highway fund reflected a net increase from operations of \$643,913.29 in the fiscal year ended June 30, 1951. Revenues increased \$1,615,202.37 and expenditures \$569,008.33 over the previous fiscal year. The following summary compares 1950-51 operations with the previous year:

	<u>1 9 5 1</u>	<u>1 9 5 0</u>
Total Revenue .....	\$25,458,286.39	\$23,843,084.02
Transfers from Other Funds .....	68,842.00	234,283.55
Reduction in Carrying Balances .....		470,270.62
	<u>25,527,128.39</u>	<u>24,547,638.19</u>
Total Expenditures .....	24,783,607.63	24,214,599.30
Increase in Carrying Balances .....	89,607.47	
Transfers to Other Funds .....	10,000.00	10,000.00
	<u>24,883,215.10</u>	<u>24,224,599.30</u>
Net Increase in Surplus.....	<u>\$ 643,913.29</u>	<u>\$ 323,038.89</u>

In last year's report of audit, the Commission's attention was directed to the law relating to interest charges in connection with the new Augusta Toll Bridge. Under date of January 8, 1951, the Chief Engineer of the Highway Department advised the State Controller as follows:

"In accordance with the stipulations in Chapter 185 of the Private and Special Laws of 1947, the Commission has established an interest rate of 1 1/2 % on state funds applied to the project for the construction of that portion of the bridge and approaches as is located between the traffic circles.

"It is recommended that interest be computed for the period beginning December 1, 1949."

Included in the assets of the highway fund is an item of \$75,000.00 representing monies "Due from Other Funds." This amount was advanced to the Deer Isle-Sedgwick Bridge account by authority of Council Order Nos. 167 and 194 in 1943, and was to be repaid from tolls collected. The financial status of the bridge is such that it appears unlikely the amount will be returned to the highway fund for some time to come. Therefore, it is believed the amount of \$75,000.00 should be reflected in the appropriated surplus of the highway fund rather than to include it as part of the unappropriated surplus.

### STATE HIGHWAY GARAGE

An examination of the accounts at the State Highway Garage indicates the need of strengthening inventory records. Physical count of various supply items which are stocked in the garage produced unsatisfactory results and it is apparent that the detailed records of the

garage need attention. This should be accomplished by maintaining a system to control inventories by keeping the records accurate and current. — At present, a survey instituted by the State Highway Commission with the approval of the Governor is in process by outside analysts.

At June 30, 1951, the working capital of the Highway Garage amounted to \$1,570,000.00. Of this amount \$1,380,000.00 represents a permanent advance. During prior years, additional amounts totaling \$290,000.00 were temporarily advanced from the general highway fund. These advances were in accordance with the provisions contained in council orders authorizing the transfers and repayment of them. During the year ended June 30, 1950, \$100,000.00 was returned to the general highway fund, thereby leaving a balance of \$190,000.00 to be repaid. According to present plans, repayment of this amount will be made on the basis of \$5,000.00 monthly. — It is believed when temporary loans are made to the garage it should be stated specifically for what purpose they are to be used and also the time that they are to be repaid.

Accounting procedures of the garage need study so that a complete reporting may be had of revenues and expenditures. At present, certain costs incurred in work of interdepartmental nature are 'netted' against revenues and expenditures. These amounts approximate \$200,000.00 annually and tend to distort the financial statement of operations.

In the records of the garage, a clearing account is maintained to reflect the operating expenses of the stock room and the shop, also, the credits received to offset the charges. For the year ended June 30, 1951, unabsorbed expenses amounted to \$22,072.04 or an increase

of \$19,898.21 over the preceding year. The principal factors contributing to this difference were the reduction of work hours from forty-eight hours to forty-five hours per week, without a corresponding increase in rates, and payment of retroactive pay increases authorized by the legislature. However, in July of 1951, labor rates were increased and certain transfers of employees were made to other activities so that this condition would be corrected. Complete accounting records would disclose these deficiencies in sufficient time to warrant change of rates or procedures so that they would meet overhead requirements.

A review of the gasoline and oil transactions of the garage indicated certain weaknesses. It was determined that periodic reports relating to issues for field operations were not received at the central office to show final disposition of the merchandise. The records revealed that thefts and leakages had occurred in field operations, also, that they had received attention. However, strengthening of records in this respect would appear desirable to eliminate such deficiencies in the future.

It is believed consideration should be given to the following suggestions:

The monetary control of the supply inventory should represent items of value and such other items that might be of personal use. Also, many inventory items now controlled on a monetary basis could be eliminated, thereby saving considerable work of coding, pricing, etc. Other items considered expendable at time of purchase should be controlled by item count only.

The physical construction of the supply room needs revision.

The responsibility of supervising receipts and issues should be vested in a person of supervising qualification.

The supply room must be restricted to only those who are employed for inventory control purposes.

The all-out use of receiving reports is essential for the proper control of inventories.

If any inventory adjustment is necessary to correct book balances, a complete record should be kept of all variations noted and submitted to the Superintendent of the Garage and Budget Director for approval before adjustments are made.

A review of present accounting procedures and forms should be made so that any unnecessary work might be eliminated, also, that pertinent data might be developed to strengthen the internal controls.

### BUREAU OF PURCHASES

An examination was made of the records and financial transactions of the Bureau of Purchases for the fiscal year ended June 30, 1950, and a review was made of the several suggestions which were offered in that year's report. Some of the recommendations were adopted; however, continued effort should be extended to secure the most favorable prices for governmental operations. An effort should also be made to establish more complete standards of specification and uniform description for all items purchased.

It is further suggested, in conjunction with good purchasing procedure, that the uniform use of receiving reports should be required of all State departments and

institutions. The receiving reports should provide information pertaining to specifications of merchandise received, number of units or weight received, the signature of the person who received the merchandise, etc.

Discount terms should be clearly stated on all purchase orders and bid quotation forms. It is believed that this policy would strengthen present purchasing practices substantially.

The State Purchasing Agent should insist that the regulation applicable to open market purchasing in excess of \$25.00 be followed explicitly. A directive of the Bureau requires either written authority to purchase or a written explanation why purchases are made without authority. This is an excellent regulation and deserves close attention of all concerned.

The examination of the Departmental Garage accounts shows that the monthly cash balance averaged approximately fifty thousand dollars. This indicates use of about one third of the working capital authorized and suggests that the present working capital advance of \$75,000.00 may be too high. However, considering the fact that the account has a surplus of \$30,102.22, it may be advisable to transfer the surplus to the general fund rather than to reduce the working capital advance of the garage.

A review of the Departmental Garage activities revealed that there were seventy-eight automobiles in operation at June 30, 1950, most of them being utilized for highway activities. It was noted that insurance coverage on these vehicles was limited to liability and property damage. It would appear that consideration should be given to insurance coverage for fire and theft.

## KENNEBEC CARLTON BRIDGE

In the 1950 report of the State Auditor it was suggested that the Commissioner of Finance study the Kennebec Carlton Bridge Contract between the State of Maine and the Maine Central Railroad Company, particularly those sections of the contract relating to finances. The Commissioner reviewed the contract and subsequently submitted a report to the Governor on the matter. A study of that report indicates that there are several pertinent points which deserve further consideration before the \$56,885.83 due the State of Maine can be fully settled.

It is believed the Commissioner of Finance should render a report outlining the result of a meeting held last January, 1951, with State officials and Railroad authorities. It should include opinions of the Attorney General relative to the several legal questions involved. Furthermore, there are certain accounting problems which apparently cannot be resolved to the complete satisfaction of all State officials concerned. It is suggested that these problems should be referred to an independent firm of accountants for their study when the next outside audit of the State books is made.

## STATE INSTITUTIONS

During the past several years, suggestions have been made that a uniform inventory control of supplies should be considered for the various State Institutions. It is believed that a physical inventory should be taken periodically of certain commodities; such as, clothing, food, household supplies, etc. Counting one or two types ev-

ery quarter would make such physical checks easier. Following the pricing of these inventories, the value should be compared with ledger control balances to determine any amount of variation. This procedure would permit full knowledge of inventory operations and whether or not losses, if noted, were reasonable. Inasmuch as considerable dollars are involved in supply inventories, a close monetary control deserves the attention of the officials concerned.

In 1949, the legislature passed a resolve establishing working capital for institutional farms, and that there be set aside from the unappropriated surplus of the general fund the sum of \$50,000.00. This amount was to be used as a working capital advance for institutional farms and all advances were to be returned within two years' time. However, the Ninety-fifth Legislature amended the 1949 Resolve by enacting Chapter 34, Resolves of 1951, which provides,

"That there be set aside from the unappropriated surplus of the general fund the sum of \$30,000 to be used for working capital advances to the institutional farms. Transfers may be made within the various farm accounts upon approval of the governor and council."

The annual audits of the State's thirteen institutions are currently in progress. Preliminary work indicates an increase in normal operating expenses over the previous year of \$532,736.02. Expenditures of the thirteen institutions for the past five fiscal years are summarized as follows:

<u>Year Ended</u>	<u>Expenditures</u>
1951 .....	\$5,023,437.20
1950 .....	4,490,701.18
1949 .....	4,571,346.96
1948 .....	4,142,619.59
1947 .....	3,865,706.27



## MAINE STATE LIQUOR COMMISSION

The net profit from liquor operations for the fiscal year, amounted to \$6,813,415.03, an increase over the preceding year of 3.7 per cent. Operating expenses increased \$33,838.25 and occurred principally in store operating costs. This was due to higher levels of pay for store personnel and higher costs of wrapping supplies for store operations.

A comparative statement of operations is as follows:

	June 30, 1951	June 30, 1950
Net Sales .....	\$18,481,854.92	\$17,743,694.14
Cost of Goods Sold .....	13,286,861.94	12,771,287.92
Gross Profit .....	5,194,992.98	4,972,406.22
Operating Expenses .....	1,229,120.18	1,195,281.93
Net Operating Profit .....	3,965,872.80	3,777,124.29
Other Income .....	2,847,542.23	2,789,110.86
Net Profit .....	<u>6,813,415.03</u>	<u>6,566,235.15</u>

The State Liquor Commission is provided with a working capital of \$3,000,000.00 and by law this amount may be supplemented by temporary loans when approved by the Governor and Council. On November 15, 1950, a temporary loan of \$250,000.00 was granted and it was repaid in March, 1951.

During the fiscal year, the prices established for wholesale licensees did not conform with statutory requirements. Chapter 200, Public Laws of 1949, provides in part as follows:

"The commission shall sell to such licensees spirituous and vinous liquor for a price of 10% less than the retail price in state retail stores provided that such discount shall not apply to federal taxes levied on and after April 1, 1941."

The policy followed by the Commission has been to allow a discount of 6.75 per cent of retail prices to the wholesale licensees. This procedure has made slight differences in the cost to licensees; however, the matter has been corrected subsequent to the close of the fiscal year.

The examination of the records of the Maine State Liquor Commission included a review of internal controls pertaining to merchandising practices, handling of cash, and accounting records. The following suggestions appear worthy of consideration by the Liquor Commission:

All incoming mail should be received and opened by a person having no other duties or responsibilities relating to cash and cash records and also without access to the cash receivable records. All cash and checks extracted from letters should be listed in duplicate, and the original list should be directed to the various divisions to which it applies. This procedure will effect a stronger internal control than presently exists.

Again, the suggestion is made that the State Liquor Commission should give consideration to its merchandising practices as they affect liquor store operations. A strong internal control would be obtained if decentralization of the liquor store requisitioning system were permitted. It is suggested that the store managers order their own liquor stock based on a formula approved by the Commission. Ample control by the Commission under this plan would not be lost.

The State Liquor Commission should review the insurance coverage for open stock burglary inasmuch as the warehouse stock is not covered under the present insurance policy. The warehouse stock represents a large

percentage of the total inventory and should be insured on the same basis as stock in liquor stores.

SECRETARY OF STATE

An examination of the departmental records of the Secretary of State has been completed for the fiscal year year ended June 30, 1951.

Revenues accruing to the highway fund for the fiscal period amounted to \$6,671,942.98, an increase of \$43,794.51 over the previous year. The following tabulation summarizes in a comparative form the several sources of revenue:

	<u>1 9 5 1</u>	<u>1 9 5 0</u>
Registrations .....	\$5,703,480.76	\$5,292,034.19
Operators' Licenses .....	677,679.00	662,712.00
Other Fees .....	290,783.22	278,402.28
<b>Total .....</b>	<b><u>\$6,671,942.98</u></b>	<b><u>\$6,233,148.47</u></b>

Expenditures by the department amounted to \$445, - 236.84, a decrease of \$33,946.64 as compared with the previous fiscal period. The following tabulation summarizes in comparative form the expenditures of the three operating divisions:

	<u>1 9 5 1</u>	<u>1 9 5 0</u>
Administration .....	\$ 24,295.23	\$ 24,525.19
Election Division .....	41,291.07	25,807.70
Motor Vehicle Division .....	379,287.50	428,850.59
Explanation of Constitutional Amendments State Wide .....	363.04	-
<b>Total .....</b>	<b><u>\$445,236.84</u></b>	<b><u>\$479,183.48</u></b>

The increase in expenditures of the Election Division is attributed to the increased number of elections held, while the decrease in expenditures of the Motor Vehicle Division was due principally to the reduction of contractual and commodities expenditures relative to the five year registration plate program.

A review of the internal control and operational procedures of the Motor Vehicle Division indicated a study should be made to determine the possibility of strengthening the controls for issuing operators' licenses and handling of incoming mail. It is suggested that consideration should be given to the use of a mechanical device which would validate each operator's license at time of issue and provide a locked in control of the number issued. Also, consideration should be given to the utilization of a cash blotter at the time the mail is opened. This record would provide a strong control of incoming cash and enable a reconciliation of cash with income statements which are prepared by other divisions of the department.

MAINE STATE RACING COMMISSION

The total amount wagered during the 1951 harness horse racing season was \$3,843,184.00 (31 days rained out) and was accounted for as follows:

State of Maine Commission (5 1/2%) .....	\$ 211,375.41
Track Operator's Commission (9 1/2%) .....	365,102.19
Breakage .....	29,343.15
Returned to Public .....	3,228,106.55
Unredeemed Tickets .....	<u>9,256.70</u>
Total Amount Wagered .....	<u>\$3,843,184.00</u>

A continuous daily audit program was performed by the State Department of Audit at the track in accordance with statutory requirement and included computation of pari mutuel pools, test checks of pari mutuel tickets sold, and returns to public; also, data was compiled to verify the reports submitted by the pari mutuel operator to the agricultural fairs and raceways.

There was a decrease of \$115,679.00 in the total amount wagered in 1951, as compared with the previous year. A two year comparison of amounts wagered is as follows:

	<u>1 9 5 1</u>	<u>1 9 5 0</u>
Agricultural Fairs .....	\$1,875,110.00	\$1,863,616.00
Raceways .....	1,968,074.00	2,095,237.00
Total .....	<u>\$3,843,184.00</u>	<u>\$3,958,853.00</u>

### RUNNING HORSE RACING COMMISSION

Running horse racing in Maine for the 1951 season was conducted by Scarborough Downs, located at Scarborough, Maine. The total amount wagered for the current season was \$6,867,539.00, an increase of \$1,390,725.00 over the previous year.

The following tabulation shows the distribution of the total amount wagered during the 1951 racing season:

	<u>1 9 5 1</u>	<u>1 9 5 0</u>
<u>State of Maine:</u>		
5% Commission .....	\$ 343,376.95	\$ 273,840.70
Breakage .....	50,736.91	40,871.45
Underpayments to Public .....	487.00	-
	<u>394,600.86</u>	<u>314,712.15</u>
<u>Scarborough Downs:</u>		
10% Commission .....	686,753.90	547,681.40
Breakage .....	50,443.24	39,886.95
	<u>737,197.14</u>	<u>587,568.35</u>
Returned to Public .....	5,728,737.60	4,568,566.90
Unredeemed Tickets .....	7,003.40	5,966.60
	<u>5,735,741.00</u>	<u>4,574,533.50</u>
Total Amount Wagered .....	<u>\$6,867,539.00</u>	<u>\$5,476,814.00</u>

The above tabulation was prepared from records of the Running Horse Racing Commission, inasmuch as the State Department of Audit is not required by law to audit the pari mutuel operations of running horse racing.

Section 16, Chapter 289, Public Laws of 1949, relates to unclaimed ticket money. This law provides in part as follows:

"Said moneys shall be retained by the treasurer of state and he shall pay the amount due on any ticket to the holder thereof upon an order from the commission. After the expiration of 3 months, 1/2 of such moneys still in the custody of the treasurer of state shall be credited to the general fund and 1/2 of such moneys shall be paid to the licensee."

The unclaimed ticket money for the 1950 racing season has not been settled due to legal complications. The Running Horse Racing Commission has advised that the account was closed on March 8, 1951, with the amount of \$5,562.40 remaining to be divided between the Maine State Raceways, Inc., and the State. It is believed the matter should be adjudicated by the Attorney General's Department.

### MAINE STATE LIBRARY

The examination of the Maine State Library accounts revealed a large inventory of the 1944 Revised Statutes. The records indicate the sale of these books to be small when compared with the inventory. If a new revision of statutes takes place in the immediate future, as may be expected, then a substantial loss would result unless some means are found to dispose of these volumes. Possibly a reduction of the selling price of these books might produce a larger sale and the State would recover a part of its investment.

The estimated selling price value of the books in the inventory at June 30, 1951, was \$19,596.00. The books disposed of in the past fiscal year were priced at \$1,788.00; however, included in this figure were 113 volumes valued at \$1,356.00 which were distributed to members of the legislature free of charge. Sales in the 1949-50 year totaled only \$648.00.

### MAINE MARITIME ACADEMY

The accounts of the Maine Maritime Academy were examined for the fiscal year ended June 30, 1951, and the system of internal control and financial procedures was reviewed.

The examination also revealed that accounts payable at June 30, 1951, were \$27,450.08 and included outstanding bills for the months of April, May, and June. It appears that the present cash position of the Academy restricts the prompt payment of invoices for current operating expenses. The insufficient working capital prohibits the institution from taking advantage of purchase discounts which are of substantial value.

A review of equipment accountability shows that type-written lists only are maintained to reflect the location and nomenclature of equipment. It is suggested that a system of accounting for these properties be maintained for inventory and insurance purposes.

The comparative statement of operations showed total income for the 1951 fiscal year of \$221,089.00 or an increase of \$33,881.48 over the preceding year. This increase was due principally to cadet subsistence charges and sale of clothing.

The total expenditures for the fiscal year amounted to \$325,061.77 or an increase of \$36,241.34 compared with the previous year. Major increases were noted in salaries, food costs, and clothing purchased for resale.

### MAINE PORT AUTHORITY

An examination of the records and financial transactions of the Maine Port Authority was made for the fiscal year ended June 30, 1951.

Operating income during the 1950-51 fiscal year was \$81,432.73, and represented a decrease of \$39,196.10 compared with the previous fiscal year. This decrease is caused primarily by a reduction of \$43,339.03 in income from rail cargo charges and the result of reduced cargo handling from irregular intercoastal traffic, which was partially offset by an increase in grain inspection and rental revenues.

Operating expenses for the year were \$114,921.97, which was \$24,412.41 under the previous fiscal year. This reduction is the result of lower freight handling costs, directly related to the volume of cargo traffic.

The net deficit at June 30, 1951, was \$65,318.97, an increase of \$44,004.00 over the preceding year. The increase is summarized as follows:

Loss from Operations 1950-51 .....	\$28,751.34
Capital Loss Demolition of Middle Storage Shed .....	15,647.80
Other Adjustments (net) .....	<u>(395.14)</u>
Net Increase in "Net Deficit" .....	<u>\$44,004.00</u>



## 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 operations of the Commission to June 30, 1951, are summarized as follows:

Funds Provided:

Proceeds of Bond Issue .....	\$2,000,000.00
Appropriation from Unappropriated Surplus .....	200,000.00
Other Credits .....	<u>276,063.60</u>
	2,476,063.60
Expenditures .....	<u>1,876,433.64</u>
	599,629.96
Unexpended Balance - June 30, 1951	
Allotted For:	
Administration .....	\$ 4,411.78
Military Purposes .....	<u>587,987.04</u>
	592,398.82
Unallotted Reserve .....	<u>\$ 7,231.14</u>

## MAINE POST WAR PUBLIC WORKS

The reserve for Post War Public Works was established in accordance with an act of 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. No financial changes occurred during the current fiscal year. Transactions affecting this account since its inception are summarized as follows:

Appropriations from Unappropriated Surplus — General Fund:

By Chapter 353, Public Laws of 1943 .....	\$1,000,000.00
By Chapter 357, Public Laws of 1945 .....	<u>1,000,000.00</u>
Total .....	2,000,000.00
Legislative Allocations .....	<u>1,984,484.87</u>
Balance — June 30, 1951 .....	<u>\$ 15,515.13</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 departments of State Government.

In order to procure the funds necessary for construction, the Building Authority was 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. However, on March 14, 1951, the Supreme Judicial Court of the State of Maine held that the issuance of bonds, as provided by Chapter 76 of the Private and Special Laws of 1941, was unconstitutional.

During the year, the Governor and Council authorized reimbursement to the Federal Government of \$21,000.00 which had been advanced to the State in 1947. The State had been advanced this amount for plans of construction to be completed in accordance with the regulations of the Federal agency. In view of the fact that the agreement was not completed, the Housing and Home Finance Agency requested reimbursement.

The following tabulation shows the status of the Maine State Office Building Authority Account as of June 30, 1951:

Expenditures:

Architect Fees .....		\$125,000.00
Purchase of Property .....		106,250.00
Appraisals, Surveys, etc. ....		27,542.49
Architectural Contest and Awards .....		24,101.21
Federal Grant - Reimbursement (contra) .....		21,000.00
Travel and Miscellaneous Expense .....		<u>6,523.75</u>
Total .....		310,417.45

Funds Provided:

Federal Grant (contra) .....	\$21,000.00	
Rental of Property .....	<u>1,680.00</u>	<u>\$ 22,680.00</u>
Advances from General Fund (to be reimbursed) .....		<u>\$287,737.45</u>

The State Controller has been authorized by council order to set up a special reserve to provide for the expenditure of \$287,737.45, by deducting this amount from the unappropriated surplus of the general fund.

EXAMINING BOARDS

Audits were made of the records and financial transactions of the State Examining Boards. In several instances it was noted that the unexpended balances at the year end were substantial and this may warrant the attention of the respective Boards. Chapter 15, Section 27, Revised Statutes of 1944, provides in part,

"Whenever there shall accumulate in the state treasury to the account of any board or commission charged with the duty of issuing licenses for the conduct of any profession, trade, or business sums of money in excess of the amount required properly to cover the expense of performing the duties imposed upon such board or commission in connection with the granting of such licenses and the supervision of persons licensed, said board or commission, with the approval of the governor and council may suspend the payment or reduce the amount of any license fees fixed by statute for any renewal until in the opinion of such board or commission it shall be necessary to collect the full amount thus established by law. "

The following tabulation pertains to Boards having sizable unexpended balances at the end of the fiscal year as compared with annual expenditures:

	Unexpended Balance 6-30-51	Expenditure 1950-51
Embalming Examiners .....	\$13,708.07	\$ 2,849.21
Registration of Medicine .....	18,888.93	2,043.44
Registration of Nurses .....	29,922.86	11,106.44
Commissioners of Pharmacy .....	10,376.18	2,753.25

## MUNICIPAL

The State Auditor is required to publish statistics relative to the financial activities of cities, towns, village corporations, etc. Statistical schedules for the 1950 municipal year are incorporated in this report and show pertinent information relating to municipal finances. Information pertaining to these finances include; 1950 Population Census, Valuations, Tax Rates, Commitment, Debt, Legal Debt Limit, Appropriated and Unappropriated Surplus. This data was obtained from audit reports on file with the Department of Audit.

During the fiscal year, the Department of Audit received one request for an audit based on a petition of voters of Allagash Plantation. The petition requested an examination of the Plantation's finances for the 1948, 1949, and 1950 municipal years. The result of this audit revealed unsatisfactory accounting practices and recommendations were offered which, if followed, should strengthen materially the financial structure of the Plantation.

Also, during the fiscal year, two major deficiencies were uncovered in the accounts of the Tax Collector of Sebago and the Tax Collector and Treasurer of the Town of Boothbay. The amounts of the deficiencies totaled \$5,121.34 and \$4,116.18 respectively. The Governor and Attorney General were notified in accordance with statutory requirements and both cases were subjected to the due course of law. Full settlement was made in each case by the official involved.

Other audits conducted by the department disclosed minor variations; however, in all instances they were settled satisfactorily. These variations were due prin-

cipally to laxity in keeping accounts. It is evident that continued effort should be made by town officials to follow sound accounting principles and the laws relating to municipal finance. The following suggestions are offered in this respect:

The commitment of supplemental taxes should conform to the requirements of Chapter 81, Section 29, Revised Statutes of 1944.

The bonding of all municipal officers should be studied to determine the adequacy as well as to assure coverage of all employees who may handle public funds and properties.

In instances where tax liens are utilized, consideration should be given to transfer the equity of the lien to a tax acquired property account after the legally allotted time has expired for liens.

It is a common practice of municipalities to overdraw appropriation accounts. This matter should receive serious consideration of the municipal officers when approving expenditures for municipal activities.

The law requires the municipal officers to review periodically the financial transactions of treasurers and tax collectors. It is believed attention to this matter would strengthen the financial structure of the municipalities.

The Ninety-fifth Legislature enacted several laws which deserve the attention of those concerned. These laws became effective August 20, 1951, and the following are noteworthy:

An Act relating to Investment of Trust Funds by Towns, Chapter 80, Section 106, Revised Statutes of 1944, amended by Chapter 76, Public Laws of 1951.

An Act Relating to Funds of Volunteer Fire Departments, Chapter 80, Section 91, Revised Statutes of 1944, amended by Chapter 228, Public Laws of 1951.

An Act Authorizing Cities and Towns to Accept Grants from the Federal Government, Chapter 80, Section 105 A, Revised Statutes of 1944, amended by Chapter 258, Public Laws of 1951.

An Act Providing for General-Purpose Educational Aid to Cities, Towns, Plantations, and Community School Districts, Chapter 37, Section 201, Revised Statutes of 1944, replaced by Chapter 386, Public Laws of 1951.

An Act to Allow City and Town Employees to Receive Federal Social Security Benefits, Chapter 60, Revised Statutes of 1944, amended by Chapter 395, Public Laws of 1951.

\* \* \* \* \*

An analysis of audit costs as charged by the State Department of Audit for the 1950 municipal year revealed the following average costs based on 125 audits. In comparison with previous years' costs, increases are noted and were due principally to higher salary levels and travel expense. Therefore, inasmuch as the Municipal Division of the State Department of Audit operates on a self-supporting basis, the per diem charges to municipalities were increased accordingly.

<u>Tax Commitment</u>	<u>Average Cost</u>	<u>Highest Cost</u>
Under \$25,000 .....	\$106.44	\$ 208.06
\$25,000 to \$50,000 .....	158.30	321.00
\$50,000 to \$75,000 .....	189.70	798.58
\$75,000 to \$125,000 .....	272.33	918.85
\$125,000 to \$250,000 .....	312.92	761.48
\$250,000 and over .....	618.88	1,213.37

Information in the Department of Audit reveals that of the 491 municipalities in the State, 472 either have had the audit of their 1950 accounts completed or made necessary arrangements to have an audit prior to the year end. The following tabulation (October 31) shows the number of municipalities that have made provisions for audits, together with those that have not done so. If satisfactory arrangements are not made for the 19 municipalities that have not done so, then in due time, the Attorney General will be notified of the delinquencies.

Audits by State Department of Audit .....	181
Audits by Outside Public Accountants .....	291
No Provisions for Audits .....	19
Total .....	<u>491</u>

## COUNTIES

Examinations of the books and records of the sixteen counties will have been completed at December 31, 1951, covering the fiscal transactions of the 1950 calendar year. Statements pertaining to county operations showing assets, liabilities, revenue and expenditures are included in this report.

As a result of audits made during the current fiscal year, a net deficiency of \$748.88 was noted in the fees of office of the Clerk of Courts, Washington County. This amount had not been recovered by the County as of November 30, 1951. The deficiency was reported to the Governor and Attorney General as required by statute and due course of action was taken.

An audit of Sagadahoc County records revealed a substantial amount of money is due the State of Maine for State police officers' costs. The law requires payment of these costs to the State by the county whether or not they are collected from the respondents. However, the County Commissioners of Sagadahoc County, by their interpretation of the law, have established the policy of paying these costs only when they are collected. The matter was reported to the Attorney General last year, however, no action has been forthcoming to this date. The present Attorney General will be acquainted with this problem subsequent to the audit of the Sagadahoc County Courts for the 1951 fiscal year.

The audits of county activities include a review of the records maintained by the several county officials; such as, the county commissioners, treasurer, register of deeds, register of probate, sheriff, clerk of courts, and probation officer. In some instances, the accounting records of the county may be strengthened. All county officials who by virtue of their office handle public money should be required to maintain a bank account in the name of their office. At present, this is required by law of some county officials, however, in other cases it is not a legal requirement. Nevertheless, good business practice demands complete accounting of all public funds and this can be accomplished best by applying sound business methods.

The State Department of Audit has an approved system of accounting for all county officers. Each county not presently equipped should give consideration to its adoption. The outline of the system is as follows:

County Commissioners — Warrants to be prepared in duplicate for all expenditures of the county. All items entered on the warrant should be supported by pay rolls,



original invoices, or certified bills of cost. Insurance and property registers.

County Treasurer — Cashbook, general ledger, distribution ledger of expenditures-subsidary ledger for road repair accounts, general journal, trial balance book, prenumbered duplicate receipts, duplicate deposit slips. All payments of county bills should be made by check.

Register of Deeds, Probate, Clerk of Courts, Sheriff and Probation Officers — Distribution cashbook, prenumbered duplicate receipts, duplicate deposit slips, and quarterly or monthly remittance statements to county treasurer.

The audits of the various county agencies revealed certain weaknesses in accounting practices which appear deserving of attention. While the following suggestions may not be applicable to all counties, they are believed worthy of review by each:

A common practice in all counties is to overdraw appropriation accounts which have been established by the legislature. The county commissioners should give serious consideration before approving bills for payment unless sufficient funds are available to cover authorized expenditures.

Bonding of county officials and employees should be studied to determine the adequacy thereof and to assure coverage for all who may handle county funds and properties.

The county commissioners should give consideration to the use of prenumbered receipts and warrants for all courts under their jurisdiction.

The Ninety-fifth Legislature enacted several laws pertaining to county fiscal affairs. The following are listed, as they will be of interest to the county officers concerned:

An Act Relating to the Aeronautical Fund. (Regard penalties and costs — Chapter 15, Public Laws of 1951.)

An Act Relating to Estimates for Taxes by County Commissioners. (Chapter 80, Public Laws of 1951.)

An Act Relating to Assessments for Road Repairs in Unorganized Territory. (Chapter 144, Public Laws of 1951.)

An Act Relating to Fees of Sheriffs and Their Deputies. (Chapter 212, Public Laws of 1951.)

An Act Relating to Complainant and Witness Fees and Costs of Police Officers and Constables. (Chapter 232, Public Laws of 1951.)

An Act Relating to Motor Vehicle Excise Taxes of Persons in Unorganized Territory. (Chapter 259, Public Laws of 1951.)

An Act Relating to Fines for Overloaded Trucks. (Chapter 293, Public Laws of 1951.)

## COURTS

As a result of State audits for the 1950-51 fiscal year, several deficiencies in court accounts were revealed. It was determined from the audit of the Lewiston Municipal

Court that as of November 20, 1950, a clerk employed by the Court was deficient in the amount of \$1,652.32. The case was prosecuted successfully and the Court found the clerk guilty of embezzlement. The amount of the deficiency has not been settled pending action of the proper officials.

As the result of audits of the Washington County Superior Court, the Western Washington Municipal Court, and the Eastport Municipal Court, the following deficiencies pertaining to fines and costs, and fees of office were noted:

Washington Superior Court - Clerk of Courts .....	\$383.75
Western Washington Municipal Court - Recorder .....	77.42
Eastport Municipal Court - Judge .....	984.31

Subsequent to the audit of these agencies full settlement of the deficiencies has been made by the Clerk of Courts and the Judge of the Eastport Municipal Court. However, the deficiency of \$77.42 noted in the accounts of the Recorder of the Western Washington Municipal Court has been only repaid in part. — All of the Washington County cases were referred to the Attorney General for legal action. Although no prosecution was instituted, the Clerk of Courts and Judge of the Eastport Municipal Court resigned from office following an investigation by the Attorney General.

In other audits minor variations were noted and in all cases the required adjustments were made. These variations resulted principally from error or laxity in handling accounts.

It is believed the system of accounting for court funds as prescribed by the State Auditor should be adopted by all courts where installation has not been made. This system consists of the following records; cashbook, pre-numbered receipts, prenumbered warrants, duplicate de-

posit slips, monthly report to State of fees due State agencies, and certified bills of cost for each criminal case.

In the court work this year, the State Department of Audit has received the cooperation of the Attorney General by his interpretation of certain laws which appeared in need of clarification.

The following excerpts were taken from his opinions and proved helpful in the audit work:

"The extension of credit for fees due in civil cases is at the peril of court officers so extending credit, unless the charter of a particular court provides otherwise."

"In the case of disclosure fees the magistrate may retain as his own, such fees as Section 42, Chapter 107, Revised Statutes of 1944, as amended, says he is entitled to."

This opinion pertains to judges of municipal courts as well as disclosure commissioners.

## STATE DEPARTMENT OF AUDIT

### **Municipal Division**

The Municipal Division operates on a self-supporting basis. Revenue is derived from auditing services rendered to municipalities, counties, and related governmental agencies. The result of its operations for the past two fiscal years is summarized as follows:

	<u>J u n e 30</u>	
	<u>1951</u>	<u>1950</u>
Balance at beginning .....	\$ 9,157.12	\$ 6,909.61
<u>Income:</u>		
Municipalities .....	36,840.98	37,101.92
Other Agencies .....	<u>19,893.81</u>	<u>17,431.86</u>
Total Income .....	<u>56,734.79</u>	<u>54,533.78</u>
Total Available .....	<u>65,891.91</u>	<u>61,443.39</u>
<u>Expenditures:</u>		
Salaries .....	43,939.43	38,202.22
Other Expenses .....	<u>18,003.75</u>	<u>14,084.05</u>
Total Expenditures .....	<u>61,943.18</u>	<u>52,286.27</u>
Balance at close: .....		
Carried Forward .....	3,948.73	9,157.12
Work in Process (not billed) .....	<u>9,497.53</u>	<u>3,797.18</u>
Total .....	<u>\$13,446.26</u>	<u>\$12,954.30</u>

At the close of the 1951 fiscal year, the unexpended balance of the municipal account, totaled \$13,446.26. Of this amount, however, \$9,497.53 represents work in process, all of which is of a current nature. Expenditures increased \$9,656.91 over the preceding year; however, this was offset by a corresponding increase in income. The increase in expense was due principally to salary increments and higher costs for travel expenses. A net gain from operations in the current year amounted to \$491.96.

## Departmental Division

The Departmental Division performs post audits of all accounts of the State Government and any department or agency thereof. Funds for departmental operations were made available by legislative appropriation and the encumbered balance carried forward from the previous year. The result of its operations for the past two fiscal years is summarized as follows:

	<u>J u n e 3 0</u>	
	<u>1 9 5 1</u>	<u>1 9 5 0</u>
Balance - July 1 (Encumbered) .....	\$ 356.56	\$
<b>Funds Provided By:</b>		
Legislative Appropriation .....	75,444.00	75,164.00
Transfer-Pay Roll Increases .....	3,545.00	2,652.00
Other Income .....	-	24.00
<b>Total Available</b> .....	<u>79,345.56</u>	<u>77,840.00</u>
<b>Expenditures:</b>		
Salaries .....	68,706.19	68,006.55
Travel Expenses .....	5,294.90	4,898.61
Other Expenses .....	4,737.30	3,947.72
<b>Total Expenditures</b> .....	<u>78,738.39</u>	<u>76,852.88</u>
<b>Unexpended Balance - June 30:</b>		
Lapsed to Unappropriated Surplus .....	369.10	630.56
Carried Forward (Encumbered) .....	<u>238.07</u>	<u>356.56</u>
<b>Total</b> .....	<u>\$ 607.17</u>	<u>\$ 987.12</u>

Total expenditures for the current year reflected an increase of \$1,885.51 as compared with the previous year. The major item of the increased cost of operations was for personal services, which was attributed to the Public Administration Service salary plan effective in March, 1951, and approved by the legislature.

## AUDITS

During the fiscal year ended June 30, 1951, the State Department of Audit has conducted 451 examinations as follows:

Municipalities and Municipal Districts	192
State Departments and Agencies	62
Municipal and Superior Courts	32
Fair Associations and Raceways	20
Examining Boards	17
Trial Justices	17
Academies	15
Registers of Probate	14

Registers of Deeds	14
Clerks of Courts	14
Counties	14
Institutions	13
County Jails	7
Special	5
Normal Schools and Teachers' Colleges	5
Probation Officers	4
Public Administrators	4
Quasi-Independent Agencies	2
Total	<u>451</u>

CONSOLIDATED BALANCE SHEET

As of June 30, 1951

<u>Schedule No.</u>	<u>ASSETS</u>		
A-1	Cash	\$ 9,348,498.03	
A-2	Investments	21,267,350.41	
	Deposits with Federal Government	37,571,214.98	
A-3	Taxes Receivable (Net)	2,333,949.01	
A-4	Accounts Receivable (Net)	1,333,962.39	
A-5	Inventories	2,955,155.00	
A-6	Other Assets	1,391,466.81	
A-7	Fixed Assets (Net)	<u>2,511,286.19</u>	
	Total Assets		\$78,712,882.82
	Capitalized Expenditures -- Bonded Debt	5,598,500.00	
	Augusta Toll Bridge	<u>1,185,000.00</u>	
			<u>6,783,500.00</u>
	Total Assets and Capitalized Expenditures		<u>\$85,496,382.82</u>

LIABILITIES, RESERVES AND SURPLUS

<u>Liabilities:</u>			
	Accounts Payable	\$ 1,192,647.51	
	Federal Government Trust Fund	500,000.00	
A-8	Other Current and Accrued Liabilities	665,531.45	
A-9	Bonds Unmatured	<u>6,973,500.00</u>	
	Total Liabilities		9,331,678.96
<u>Reserves -- Expendable:</u>			
	Maine Post War Public Works	15,515.13	
	Carrying Balances	7,637,869.22	
	State Contingent Account	450,000.00	
A-10	Trust Funds -- Undistributed Income and Reserve for Losses	63,993.67	
A-11	Unemployment Benefit Fund	<u>37,863,415.16</u>	
	Total Expendable Reserves		46,030,793.18
<u>Reserves -- Nonexpendable:</u>			
A-11	Trust and Guarantee Funds -- Principal		17,226,189.90
<u>Surplus:</u>			
<u>Appropriated:</u>			
	Operating Capital -- General Fund	2,000,000.00	
	Working Capital	5,862,043.64	
	Advance to Maine Office Building Authority	287,737.45	
	Augusta Toll Bridge--Advance from Highway Fund	1,185,000.00	
	Deer Isle-Sedgwick Bridge--Advance from Highway Fund	<u>75,000.00</u>	
	Total Appropriated Surplus		9,409,781.09
<u>Unappropriated:</u>			
	General Fund	601,039.07	
	Highway Fund	2,294,264.51	
	Working Capital Funds	<u>602,636.11</u>	
	Total Unappropriated Surplus		<u>3,497,939.69</u>
	Total Liabilities, Reserves and Surplus		<u>\$85,496,382.82</u>



**RECONCILIATION OF BALANCE SHEETS  
CONTROLLER'S REPORT AND AUDIT  
As of June 30, 1951**

Exhibit A-1

	Assets	Liabilities	Reserves	Surplus	
				Appropriated	Unappropriated
<b>Totals--Balance Sheets, All Funds (per Controller)</b>					
General Fund	\$ 9,130,227.62	\$ 978,405.13	\$ 7,549,230.03	\$ -	\$ 602,592.46
Highway Fund	13,988,579.51	5,855,159.20	5,713,019.05	-	2,420,401.26
Other Special Revenue Funds	1,779,851.87	170,233.50	1,609,618.37	-	-
Proceeds of General Bond Issues	409,556.39	-	409,556.39	-	-
Public Service Enterprises	6,561,468.00	3,250,532.57	1,840.00	3,000,000.00	309,095.43
Working Capital Funds	3,537,945.65	71,998.84	-	2,862,043.64	603,903.17
Trust and Agency Funds	17,560,730.07	1,458.61	17,559,271.46	-	-
Maine Employment Security Fund	37,875,905.97	12,490.81	37,863,415.16	-	-
Total	<b>\$90,844,265.08</b>	<b>\$10,340,278.66</b>	<b>\$70,705,950.46</b>	<b>\$5,862,043.64</b>	<b>\$3,935,992.32</b>
<b>Audit Additions:</b>					
Interfund Items--Not Set Up	511.89	71,152.51	-	-	-
Accounts Receivable--Not Set Up	4,074.66	-	3,176.57	-	898.09
Carrying Balances Transferred from Surplus	-	-	309,054.68	-	-
Agency Funds--Shown as Reserve	-	269,209.39	-	-	-
Augusta Toll Bridge--Classified as Reserve	-	-	-	1,185,000.00	-
Advances to Maine Office Building Authority--Classified as Reserve	-	-	-	287,737.45	-
Operating Capital (General Fund)--Classified as Reserve	-	-	-	2,000,000.00	-
Deer Isle-Sedgwick Bridge Advance--Segregated from Unappropriated Surplus	-	-	-	75,000.00	-
Accounts Payable Overstated	-	-	-	-	1,085.00
Equipment Not Capitalized	327.69	-	-	-	327.69
Total Additions	<b>4,914.24</b>	<b>340,361.90</b>	<b>312,231.25</b>	<b>3,547,737.45</b>	<b>2,310.78</b>
<b>Audit Deductions:</b>					
Interfund Items Eliminated	5,352,783.40	1,347,876.60	4,019,251.79	-	56,295.63
Accounts Receivable Overstated	13.10	-	-	-	13.10
Accounts Payable Adjustment	-	1,085.00	-	-	-
Augusta Toll Bridge--Transferred to Appropriated Surplus	-	-	1,185,000.00	-	-
Maine Office Building Authority--Transferred to Appropriated Surplus	-	-	287,737.45	-	-
Operating Capital (General Fund)--Transferred to Appropriated Surplus	-	-	2,000,000.00	-	-
Deer Isle-Sedgwick Bridge Advance--Transferred to Appropriated Surplus	-	-	-	-	75,000.00
Carrying Balances--Toll Bridges--Shown as Reserve	-	-	-	-	309,054.68
Agency Funds Shown as Liability	-	-	269,209.39	-	-
Total Deductions	<b>5,352,796.50</b>	<b>1,348,961.60</b>	<b>7,761,198.63</b>	<b>-</b>	<b>440,363.41</b>
<b>Totals per Audit</b>	<b>\$85,496,382.82</b>	<b>\$ 9,331,678.96</b>	<b>\$63,256,983.08</b>	<b>\$9,409,781.09</b>	<b>\$3,497,939.69</b>

Exhibit B

**OPERATING FUNDS**  
**STATEMENT OF AVAILABLE FUNDS AND EXPENDITURES**  
Year Ended June 30, 1951

	<u>GENERAL FUND</u>	<u>HIGHWAY FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<b>Revenues:</b>			
Taxes	\$16,873,666.44	\$13,259,419.64	\$ 644,439.52
Liquor (Gross)	8,042,535.21		
Federal Grants	7,785,096.62	3,401,984.24	2,283,413.75
Other Grants and Assessments	793,085.84	1,668,265.20	80,291.98
Motor Vehicles		6,671,942.98	68,914.55
Other Services and Fees	823,895.81	300,250.25	725,265.89
Rents and Concessions	100,578.29	3,158.66	983.81
Hunting and Fishing Licenses			1,163,147.17
Interest	35,023.23	(321.89)	-
Bridge Tolls			274,714.66
Other Revenues	1,124,264.76	153,587.31	202,983.55
Total Revenues	35,578,146.20	25,458,286.39	5,444,154.88
<b>Other Credits:</b>			
Contingent Account Transfers	177,996.46	-	-
Transfers from Other Funds	13,779.33	68,842.00	-
Appropriations from Surplus:			
By Legislature	2,313,050.00	-	-
By Highway Commission	-	1,460,552.82	-
Reduction in Carrying Balances	559,813.16	-	-
	38,642,785.15	26,987,681.21	5,444,154.88
<b>Less: Increase in Carrying Balances</b>	-	89,607.47	94,303.11
Total Available Funds	\$38,642,785.15	\$26,898,073.74	\$5,349,851.77
<b>Expenditures:</b>			
Appropriation Accounts:			
Departments	31,742,860.80	23,125,069.63	-
Institutions -- State	5,023,437.20	-	-
Bonds -- Retirement	45,000.00	1,429,000.00	-
Bonds -- Interest	450.00	229,538.00	-
Grants:			
Charitable Institutions	51,069.04	-	-
Maine Maritime Academy	75,000.00	-	-
University of Maine	762,176.00	-	-
Others	4,700.00	-	-
Special Revenue Accounts:			
Examining Boards	-	-	27,123.71
Fish and Game Department	-	-	1,296,852.63
Toll Bridge Operations	-	-	268,604.64
Others	-	-	3,753,491.46
Total Expenditures	37,704,693.04	24,783,607.63	5,346,072.44
Transfers to Other Funds	68,842.00	10,000.00	3,779.33
	37,773,535.04	24,793,607.63	5,349,851.77
<b>Excess of Available Funds over Expenditures</b>	\$ 869,250.11	\$ 2,104,466.11	\$ -
<b>Less: Apportionments from Surplus by Highway Commission</b>	-	1,460,552.82	-
<b>Net Increase to Surplus</b>	\$ 869,250.11	\$ 643,913.29	\$ -

## WORKING CAPITAL FUNDS

## STATEMENT OF OPERATIONS

Year Ended June 30, 1951

	Revenue (Net)	Expenditures	Net Gain
<b><u>Institutional Farms:</u></b>			
Augusta State Hospital	\$ 75,876.28	\$ 61,733.57	\$14,142.71
Pownal State School	92,477.39	78,434.12	14,043.27
Reformatory for Men	36,086.31	28,188.99	7,897.32
Reformatory for Women	15,684.06	14,478.44	1,205.62
School for Boys	25,827.53	24,031.75	1,795.78
School for Girls	20,303.96	13,958.58	6,345.38
Maine State Prison	100,881.93	75,404.79	25,477.14
Western Maine Sanatorium	40,845.61	37,353.64	3,491.97
	<u>\$ 407,983.07</u>	<u>\$ 333,583.88</u>	
Net Gain Institutional Farms			\$ 74,399.19
<b><u>Working Capital Funds:</u></b>			
Highway Garage	\$1,158,244.97	\$1,105,036.95	\$53,208.02
Rock Crusher	32,703.35	35,035.45	(2,332.10)
Departmental Garage	96,589.07	83,739.80	12,849.27
Departmental Supplies	43,798.09	43,456.60	341.49
Prison Industries	76,221.51	52,976.81	23,244.70
Seed Potato Board	11,797.98	2,739.65	9,058.33
Post Office	96,467.79	96,467.79	-
Educational Surplus Property Pool	493.32	-	493.32
	<u>\$1,516,316.08</u>	<u>\$1,419,453.05</u>	
Net Gain from Working Capital Funds			<u>96,863.03</u>
Net Gain to Surplus			<u>\$171,262.22</u>

Note: Cost of Sales, amounting to \$207,503.65, has been deducted from revenues.

## COMPARATIVE STATEMENT OF REVENUES

	General Revenue (To Finance Appropriations)		Departmental Revenue (To Supplement Appropriations)			Total 1950-51	Total 1949-50	Total 1948-49
	General Fund	Highway Fund	General Fund	Highway Fund	Special Revenue Funds			
<b>Taxes:</b>								
Gasoline Tax (Less Refunds)	\$ -	\$13,256,860.23	\$ 25,584.31	\$ -	\$ 42,327.44	\$13,324,771.98	\$12,588,141.71	\$12,098,612.52
State Tax--Cities and Towns	5,200,390.06	-	-	-	-	5,200,390.06	5,186,921.24	4,823,713.90
Public Utilities Tax (Gross)	2,625,542.64	-	60,677.79	-	-	2,686,220.43	2,597,854.28	2,827,686.86
Cigarette and Tobacco Tax	5,163,538.57	-	-	-	-	5,163,538.57	5,141,821.27	5,170,388.08
Inheritance and Estate Taxes	1,687,813.95	-	-	-	-	1,687,813.95	1,471,109.38	1,242,698.15
Insurance Companies Tax	1,357,992.17	-	-	-	68,025.30	1,426,017.47	1,397,670.91	1,375,439.14
State Tax--Unorganized Townships	410,337.01	-	-	-	-	410,337.01	390,455.53	381,634.15
Corporation Tax	177,845.00	-	-	-	-	177,845.00	188,315.00	209,078.00
Potato Tax	-	-	-	-	152,237.75	152,237.75	179,827.85	196,971.34
Maine Forestry District Tax	-	-	-	-	348,036.82	348,036.82	485,262.43	484,319.84
Trust and Banking Companies Tax	142,822.70	-	-	-	-	142,822.70	136,710.51	165,306.60
Other Taxes	17,822.94	2,559.41	3,299.30	-	-	57,493.86	58,470.15	50,304.63
Total Taxes	16,784,105.04	13,259,419.64	89,561.40	-	644,439.52	30,777,525.60	29,822,560.26	29,026,153.21
<b>Liquor (Gross)</b>	6,813,415.03	-	1,229,120.18	-	-	8,042,535.21	7,761,517.08	8,124,153.43
<b>Federal Grants</b>	15,914.86	-	7,769,181.76	3,401,984.24	2,283,413.75	13,470,494.61	13,041,868.19	10,153,821.86
<b>Other Grants and Assessments:</b>								
Counties, Cities, and Towns	350.00	-	596,597.87	1,655,765.20	54,594.32	2,307,307.39	1,488,650.38	1,775,541.27
Private Contributions	42,242.13	-	153,895.84	12,500.00	25,697.66	234,335.63	322,192.50	263,746.40
Total Other Grants and Assessments	42,592.13	-	750,493.71	1,668,265.20	80,291.98	2,541,643.02	1,810,842.88	2,039,287.67
<b>Motor Vehicles:</b>								
Registrations	-	5,703,480.76	-	-	-	5,703,480.76	5,292,034.19	5,022,153.80
Drivers' Licenses	-	677,679.00	-	-	-	677,679.00	662,712.00	640,357.00
Other Motor Vehicle Fees	-	290,783.22	-	-	68,914.55	359,697.77	343,543.28	285,401.17
Total Motor Vehicles	-	6,671,942.98	-	-	68,914.55	6,740,857.53	6,298,289.47	5,947,911.97
<b>Other Services and Fees</b>	535,133.62	38,758.88	288,762.19	261,491.37	725,265.89	1,849,411.95	1,589,504.68	1,708,906.97
<b>Rents and Concessions</b>	9,239.11	163.26	91,339.18	2,995.40	983.81	104,720.76	98,321.81	71,296.09
<b>Hunting and Fishing Licenses</b>	-	-	-	-	1,163,147.17	1,163,147.17	1,079,506.27	1,121,113.21
<b>Interest Earned</b>	35,023.23	(321.89)	-	-	-	34,701.34	58,748.22	70,199.09
<b>Bridge Tolls</b>	-	-	-	-	274,714.66	274,714.66	242,355.82	182,255.90
<b>Other Revenues:</b>								
Sales	33,278.83	4,083.92	291,893.16	92,383.64	23,740.36	445,379.91	341,720.54	367,076.45
Commissions--Pari Mutuel Pools	503,802.79	-	29,691.81	-	-	533,494.60	319,650.30	241,832.66
Other Licenses	239,189.62	19,123.00	9,788.00	3,299.07	129,813.23	401,212.92	403,762.15	299,824.27
Fire Loss Settlements	-	-	253.04	-	18.20	271.24	6,490.11	99,375.76
Fines and Forfeitures	15,630.72	34,697.68	524.69	-	48,904.41	99,757.50	99,831.54	95,699.63
Others	-	-	212.10	-	507.35	719.45	12,933.69	19,109.45
Total Other Revenues	791,901.96	57,904.60	332,362.80	95,682.71	202,983.55	1,480,835.62	1,184,388.33	1,122,918.22
<b>Total Revenues</b>	<b>\$25,027,324.98</b>	<b>\$20,027,867.47</b>	<b>\$10,550,821.22</b>	<b>\$5,430,418.92</b>	<b>\$5,444,154.88</b>	<b>\$66,480,587.47</b>	<b>\$62,987,903.01</b>	<b>\$59,568,017.62</b>

**COMPARATIVE STATEMENT OF EXPENDITURES  
GENERAL FUND AND HIGHWAY FUND  
Years Ended June 30**

	1951	1950	1949
<u>General Fund:</u>			
Accounts and Control, Bureau of	\$ 252,520.49	\$ 243,813.65	\$ 240,577.69
Adjutant General	346,040.17	269,771.02	331,995.96
Agriculture Department	587,517.78	627,487.66	465,909.85
Attorney General	88,666.31	81,634.08	82,805.10
Audit Department	78,738.39	76,852.88	73,577.51
Augusta State Airport	13,964.37	44,098.13	23,048.78
Banks and Banking	86,817.18	83,111.15	81,519.55
Development Commission	357,109.38	301,790.49	251,503.40
Education Department	7,304,159.05	7,124,794.94	6,524,326.74
Employees' Retirement	1,274,170.05	1,267,840.82	1,020,138.80
Executive Department	77,407.89	75,585.71	98,509.60
Finance Commissioner and Budget Officer	35,760.40	29,716.42	25,050.65
Forestry Department	449,998.92	481,027.87	261,073.45
Health and Welfare	16,203,051.82	14,555,011.04	12,392,266.63
Industrial Accident Commission	64,040.25	62,743.30	61,687.76
Institutional Service	5,357,910.66	5,277,625.46	5,227,183.53
Insurance Department	112,447.97	116,797.72	91,945.22
Labor and Industry	-57,902.14	48,917.88	35,455.78
Legislative Department	406,515.48	67,205.65	395,214.29
Library, Maine State	78,757.88	69,318.19	63,943.35
Liquor Commission	1,229,120.18	1,195,281.93	1,187,867.43
Maine Maritime Academy	75,000.00	75,000.00	115,000.00
Park Commission	184,650.10	154,795.28	120,165.12
Personnel Department	45,131.28	40,007.05	30,920.75
Public Buildings, Superintendent of	195,903.20	190,365.61	186,395.94
Public Utilities Commission	119,334.66	93,111.22	98,423.28
Purchases, Bureau of	66,591.66	59,751.91	54,669.02
Sea and Shore Fisheries	222,847.83	207,908.51	196,837.46
Secretary of State	65,949.34	50,332.89	64,337.55
Supreme Judicial and Superior Courts	247,087.23	248,158.17	230,706.20
Taxation, Bureau of	225,638.43	211,065.69	203,052.50
Treasurer of State	37,941.38	37,653.70	36,729.89
University of Maine	962,176.00	897,176.00	1,042,953.00
Veterans' Affairs	369,350.28	397,511.63	320,936.63
Miscellaneous	424,474.89	485,282.17	284,942.44
<b>Total General Fund</b>	<u>\$37,704,693.04</u>	<u>\$35,248,938.82</u>	<u>\$31,921,670.85</u>
<u>Highway Fund:</u>			
Administration	\$ 439,919.20	\$ 339,447.59	\$ 257,222.42
Betterment of State and State Aid Highways	803,710.31	939,770.90	1,241,621.71
Bonds -- Interest on	229,538.00	280,260.50	331,983.50
Bonds -- Retirement	1,429,000.00	1,629,000.00	1,629,000.00
Bridge Loan Fund	1,180,171.58	1,403,720.54	1,523,910.52
Compensation for Injuries	38,113.18	42,249.06	39,945.08
Construction of State and State Aid Highways	-	14,610.93	7,853.87
Federal Grade Crossings	95,148.80	7,270.16	30,624.17
Federal Secondary Roads	3,019,785.99	2,379,502.38	1,259,982.10
First Surface Treatment	-	2,542.35	27,238.97
Grade Crossing Protection	11,115.03	9,909.66	-
Highway Loan Fund	3,833,403.38	5,066,893.01	4,468,234.64
Highway Planning Survey	127,161.72	134,183.30	123,384.46
Improved State and State Aid Highways	2,546,252.83	1,601,801.90	1,476,946.51
Maintenance of Bridges	371,925.41	440,138.22	455,372.73
Maintenance of State and State Aid Highways	6,109,559.36	5,631,762.59	6,431,376.28
Old Town -- Indian Island Bridge	135,033.22	13,496.85	-
Portland-Bangor Traffic Survey	30,000.00	-	-
Post War Surveys	7,890.35	23,390.43	29,991.76
Removal of Snow from Highways	2,075,142.52	2,228,850.62	1,849,715.94
Special Resolves	106,881.66	100,265.84	108,811.56
Town Road Improvement Fund	497,095.29	465,268.32	530,757.31
State Aid Reconstruction	-	1,278.29	13,739.12
Secondary Reconstruction	6,848.25	9,607.21	30,735.84
Secretary of State Motor Vehicle Division	379,287.50	439,068.26	436,762.27
State Police	794,864.80	755,791.18	607,336.02
Miscellaneous	515,759.25	254,519.21	208,861.61
<b>Total Highway Fund</b>	<u>\$24,783,607.63</u>	<u>\$24,214,599.30</u>	<u>\$23,121,408.87</u>

**RECONCILIATION OF CONSOLIDATED REVENUES AND EXPENDITURES**  
**CONTROLLER'S REPORT AND AUDIT**  
**Year Ended June 30, 1951**

<u>Revenues per Controller</u>	\$64,759,415.43
Audit Additions:	
Interfund Revenues	\$ 139,840.36
Accounts Receivable -- Not Set Up	2,688.86
Railroad and Telegraph Tax Refunds (Deducted from Revenue)	60,677.79
Toll Bridge Revenue	274,714.66
Augusta State Airport Revenue	5,925.56
Liquor Administrative (Deducted from Revenue)	1,229,120.18
Federal Grants -- Augusta State Hospital	21,415.69
School Lunches (Deducted from Revenue)	14,888.48
Bond Fund Revenue	60.00
Prior Year's Adjustments (Charged to Current Year)	<u>15,837.20</u>
Total Additions	<u>1,765,168.78</u>
	66,524,584.21
Audit Deductions:	
1949-50 Revenue Included in 1950-51	42,796.46
Adjustment of Accounts Receivable	31.74
Adjustment of Liquor Profits	<u>1,168.54</u>
Total Deductions	<u>43,996.74</u>
Revenues per Audit	<u>\$66,480,587.47</u>
	65,451,911.50
<u>Expenditures per Controller</u>	
Audit Additions:	
Expenditures from Appropriations from Unappropriated Surplus	645,013.07
Administrative Expense -- Liquor	1,229,120.18
Railroad and Telegraph Tax Refunds	60,677.79
Due to Other Funds -- Not Set Up	65,795.35
Toll Bridges Expenditures	268,604.64
Augusta State Airport Expenditures (in part)	3,755.71
Interfund Expenditures	139,840.36
Recoveries on Surplus Fire Equipment	3,213.12
Augusta State Hospital -- Expense Charged Farm Account	1,164.19
Replacement of Railroad Warning Signs	807.82
Bond Account Expenditures	926.54
Federal Grants Refunds	<u>14,888.48</u>
Total Additions	<u>2,433,807.25</u>
	67,885,718.75
Audit Deductions:	
1949-50 Expenditures Included in 1950-51	50,260.64
Adjustment of Accounts Payable	<u>1,085.00</u>
Total Deductions	<u>51,345.64</u>
Expenditures per Audit	<u>\$67,834,373.11</u>

**ANALYSIS OF UNAPPROPRIATED SURPLUS**  
**Year Ended June 30, 1951**

GENERAL FUND

Balance July 1, 1950		\$2,253,433.96
Adjustments of Prior Years		<u>(874.99)</u>
Adjusted Balance		2,252,558.97
<u>Additions for Year:</u>		
Excess of Available Funds Over Expenditures (Exhibit B)	\$ 869,250.11	
Return of Working Capital Advance to Liquor Commission	<u>250,000.00</u>	
Total Additions		1,119,250.11
		3,371,809.08
<u>Deductions for Year:</u>		
Segregation of Additional Funds Advanced to Maine Office		
Building Authority	29,723.55	
Restoration of Contingent Account	177,996.46	
Appropriations from Surplus by 94th Legislature	2,313,050.00	
Working Capital Advance to Liquor Commission	<u>250,000.00</u>	
Total Deductions		2,770,770.01
Balance June 30, 1951		<u>\$ 601,039.07</u>

HIGHWAY FUND

Balance July 1, 1950		\$1,704,814.74
Transfer of Advance to Deer Isle-Sedgwick Bridge		(75,000.00)
Adjustments of Prior Years		<u>4,433.78</u>
Adjusted Balance		1,634,248.52
<u>Additions for Year:</u>		
Excess of Available Funds Over Expenditures (Exhibit B)	\$2,104,466.11	
Less: Apportionments from Surplus By Highway Commission	<u>1,460,552.82</u>	
	643,913.29	
Augusta Toll Bridge--Principal	52,000.00	
Interest	<u>29,102.70</u>	
Total Additions		725,015.99
		2,359,264.51
<u>Deductions for Year:</u>		
Working Capital Advance to Highway Garage		<u>65,000.00</u>
Balance June 30, 1951		<u>\$2,294,264.51</u>

WORKING CAPITAL FUNDS

Balance July 1, 1950		\$ 436,119.58
Adjustments of Prior Years		<u>(48.86)</u>
Adjusted Balance		436,070.72
<u>Addition for Year:</u>		
Net Gain from Operations (Exhibit B)		<u>171,262.22</u>
		607,332.94
<u>Deductions for Year:</u>		
Transfers to Special Revenue Funds		<u>4,696.83</u>
Balance June 30, 1951		<u>\$ 602,636.11</u>

**SCHEDULE OF CASH**  
As of June 30, 1951

Cash in Banks	Total	Demand Deposits	Time Deposits
Androscoggin County Savings Bank	\$ 5,268.05	-	\$ 5,268.05
Aroostook Trust Company	146,348.61	146,348.61	-
Ashland Trust Company	15,000.00	15,000.00	-
Auburn Savings Bank	12,947.96	-	12,947.96
Augusta Savings Bank	24,320.97	-	24,320.97
Bangor Savings Bank	8,123.24	-	8,123.24
Bar Harbor Banking and Trust Company and Branches	81,772.49	81,772.49	-
Bath National Bank	69,832.62	69,832.62	-
Bath Savings Institution	10,501.29	-	10,501.29
Bath Trust Company	36,128.32	36,128.32	-
Biddeford Savings Bank	10,543.94	-	10,543.94
Brewer Savings Bank	50,236.25	-	50,236.25
Brunswick Savings Institution	25,390.41	-	25,390.41
Camden National Bank	27,905.11	27,905.11	-
Canal National Bank	97,826.31	97,826.31	-
Casco Bank and Trust Company and Branches	500,618.94	500,618.94	-
Community Trust Company and Branches	115,808.81	115,808.81	-
Depositors Trust Company and Branches	2,230,176.13	2,228,275.06	1,901.07
Eastern Trust and Banking Company and Branches	361,791.23	361,791.23	-
Eastport Savings Bank	15,722.36	-	15,722.36
Federal Trust Company	149,533.69	144,715.51	4,818.18
First Auburn Trust Company and Branches	177,799.00	177,799.00	-
First National Bank -- Bar Harbor	38,551.31	38,551.31	-
Bath	23,724.01	23,724.01	-
Belfast	75,888.72	75,888.72	-
Biddeford	108,769.80	108,769.80	-
Brunswick	83,917.26	83,917.26	-
Damariscotta	21,534.22	21,534.22	-
Farmington	61,286.31	61,286.31	-
Fort Fairfield	48,000.00	48,000.00	-
Fort Kent	61,225.24	61,225.24	-
Houlton	71,885.00	71,885.00	-
Lewiston	91,743.27	91,743.27	-
Pittsfield	15,133.07	15,133.07	-
Rockland	76,070.10	76,070.10	-
First National Granite Bank	538,322.58	526,973.07	11,349.51
First Portland National Bank	151,513.80	151,513.80	-
Franklin County Savings Bank and Branches	15,821.78	-	15,821.78
Frontier Trust Company	67,871.56	67,871.56	-
Gardiner Savings Institution	43,659.12	-	43,659.12
Gorham Savings Bank	10,229.03	-	10,229.03
Guilford Trust Company and Branches	94,649.72	94,649.72	-
Houlton Savings Bank	12,924.94	-	12,924.94
Houlton Trust Company	29,610.90	29,610.90	-
Katahdin Trust Company and Branches	26,126.00	26,126.00	-
Kennebec Savings Bank	33,978.29	-	33,978.29
Kennebunk Savings Bank	17,527.09	-	17,527.09
Kezar Falls National Bank	13,000.00	13,000.00	-
Kingfield Savings Bank	15,682.10	-	15,682.10
Knox County Trust Company	97,546.41	97,546.41	-
Lewiston Trust Company	152,746.37	152,746.37	-
Liberty National Bank	78,613.84	78,613.84	-
Lincoln Trust Company	59,460.13	59,460.13	-
Livermore Falls Trust Company	54,361.68	54,361.68	-
Machias Savings Bank	16,884.56	-	16,884.56
Maine Savings Bank	15,955.40	-	15,955.40
Manufacturers National Bank	103,799.71	103,799.71	-
Mechanics Savings Bank	36,507.23	-	36,507.23
Merchants National Bank	166,004.49	166,004.49	-



**SCHEDULE OF CASH**  
As of June 30, 1951

Schedule A-1

Concluded:	Total	Demand Deposits	Time Deposits
Merrill Trust Company and Branches	551,575.55	551,575.55	-
Millinocket Trust Company	70,426.72	65,426.72	5,000.00
National Bank of Commerce	182,693.06	182,693.06	-
National Bank of Gardiner	61,358.34	61,358.34	-
Newport Trust Company	72,869.94	62,869.94	10,000.00
North Berwick National Bank	20,000.00	20,000.00	-
Northern National Bank and Branches	194,444.95	194,444.95	-
Norway National Bank	84,568.85	84,568.85	-
Norway Savings Bank	27,141.71	-	27,141.71
Ocean National Bank	12,000.00	12,000.00	-
Penobscot Savings Bank	10,475.43	-	10,475.43
Peoples National Bank	63,485.09	63,485.09	-
Pepperell Trust Company	51,488.72	51,488.72	-
Piscataquis Savings Bank	1,463.98	-	1,463.98
Portland Savings Bank	10,475.75	-	10,475.75
Rangeley Trust Company	11,080.07	11,080.07	-
Rumford Bank and Trust Company	72,499.19	72,499.19	-
Saco-Biddeford Savings Institution	3,043.04	-	3,043.04
Sanford Institution for Savings	10,000.00	-	10,000.00
Sanford Trust Company	77,570.05	77,570.05	-
Skowhegan Savings Bank	21,187.25	-	21,187.25
South Berwick Trust Company	16,825.84	16,825.84	-
South Paris Savings Bank	26,487.87	-	26,487.87
Springvale National Bank	20,000.00	20,000.00	-
Thomaston National Bank	66,361.17	66,361.17	-
Union Trust Company	53,889.87	53,889.87	-
Washburn Trust Company	17,078.81	17,078.81	-
Waterville Savings Bank	36,599.66	-	36,599.66
Westbrook Trust Company	85,048.23	85,048.23	-
Wilton Trust Company	14,438.84	14,438.84	-
York County Savings Bank	2,270.13	-	2,270.13
York National Bank	70,154.15	70,154.15	-
First National Granite Bank -- Federal Trust Fund	<u>500,000.00</u>	<u>500,000.00</u>	<u>-</u>
Total Cash in Banks	9,323,123.03	8,758,685.44	564,437.59
Petty Cash and Change Funds	<u>25,375.00</u>	<u>-</u>	<u>-</u>
Total Cash	<u>\$9,348,498.03</u>	<u>-</u>	<u>-</u>

**SUMMARY OF INVESTMENTS**  
As of June 30, 1951

Schedule A-2

	Total All Funds	General and Bond Funds	Highway Fund	Sinking Fund Kennebec -Carlton Bridge Bonds	T r u s t F u n d s					
					Total Trust Funds	Maine State Retirement System	Trust and Guarantee Deposits	Lands Reserved for Public Uses	Permanent School Fund	Other Trust Funds
<b>Bonds at Par:</b>										
U. S. Government--Short Term	\$ 4,748,000.00	\$1,248,000.00	\$3,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U. S. Government--Long Term	7,906,600.00	-	-	28,000.00	7,878,600.00	4,944,000.00	797,700.00	763,500.00	569,600.00	803,800.00
State and Municipal	10,000.00	-	-	-	10,000.00*	-	10,000.00	-	-	-
Canadian	65,000.00	-	-	-	65,000.00	65,000.00	-	-	-	-
Railroads	2,018,000.00	-	-	-	2,018,000.00	1,842,000.00	-	166,000.00	-	10,000.00
Other Utilities	5,439,000.00	-	-	-	5,439,000.00	5,055,000.00	-	384,000.00	-	-
Industrials	636,000.00	-	-	-	636,000.00	630,000.00	-	6,000.00	-	-
Porto Rico	25,000.00	-	-	-	25,000.00	-	25,000.00	-	-	-
<b>Total Bonds at Par</b>	<b>\$20,847,600.00</b>	<b>1,248,000.00</b>	<b>3,500,000.00</b>	<b>28,000.00</b>	<b>16,071,600.00</b>	<b>12,536,000.00</b>	<b>832,700.00</b>	<b>1,319,500.00</b>	<b>569,600.00</b>	<b>813,800.00</b>
<b>Unamortized Premiums on Bonds</b>	<b>372,417.63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>372,417.63</b>	<b>349,609.89</b>	<b>-</b>	<b>22,668.15</b>	<b>-</b>	<b>139.59</b>
<b>Discount on Bonds</b>	<b>(78,697.32)</b>	<b>(576.00)</b>	<b>(2,165.07)</b>	<b>-</b>	<b>(75,956.25)</b>	<b>(67,266.25)</b>	<b>-</b>	<b>(5,900.00)</b>	<b>-</b>	<b>(2,790.00)</b>
<b>Net Carrying Value of Bonds</b>	<b>21,141,320.31</b>	<b>1,247,424.00</b>	<b>3,497,834.93</b>	<b>28,000.00</b>	<b>16,368,061.38</b>	<b>12,818,343.64</b>	<b>832,700.00</b>	<b>1,336,268.15</b>	<b>569,600.00</b>	<b>811,149.59</b>
<b>Stocks at Cost:</b>										
Bank Stocks	57,859.38	*1,397.50	-	-	56,461.88	51,461.88	5,000.00	-	-	-
Other Stocks	64,963.00	-	-	-	64,963.00	64,963.00	-	-	-	-
<b>Net Carrying Value of Stocks</b>	<b>122,822.38</b>	<b>1,397.50</b>	<b>-</b>	<b>-</b>	<b>121,424.88</b>	<b>116,424.88</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Farm Mortgage Loans</b>	<b>2,851.72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,851.72</b>	<b>-</b>	<b>-</b>	<b>2,851.72</b>	<b>-</b>	<b>-</b>
<b>State Owned Property (Foreclosed Mortgages)</b>	<b>356.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356.00</b>	<b>-</b>	<b>-</b>	<b>356.00</b>	<b>-</b>	<b>-</b>
<b>Total Investments</b>	<b>\$21,267,350.41</b>	<b>\$1,248,821.50</b>	<b>\$3,497,834.93</b>	<b>\$28,000.00</b>	<b>\$16,492,693.98</b>	<b>\$12,934,768.52</b>	<b>\$837,700.00</b>	<b>\$1,339,475.87</b>	<b>\$569,600.00</b>	<b>\$811,149.59</b>

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

## SCHEDULE OF TAXES RECEIVABLE

As of June 30, 1951

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
<b>General Fund:</b>					
Tax on Cities and Towns--1950	\$ 6,216.53	\$ -	\$ -	\$ 6,216.53	\$ -
Tax on Corporations--1950	2,220.00	-	-	2,220.00	-
Inheritance Tax	138,594.98	70,941.33	13,312.65	51,583.36	2,757.64
Premium Tax on Insurance Companies--1951	3,475.40	3,475.40	-	-	-
Tax on Personal Property--1946	7.71	-	-	-	7.71
--1947	24.84	-	-	-	24.84
--1948	167.14	-	-	-	167.14
--1949	389.48	-	-	-	389.48
--1950	1,703.23	-	-	1,703.23	-
Property Outside Forestry District--1950	105.76	-	-	-	105.76
--1951	2,672.60	2,672.60	-	-	-
Tax on Railroad Companies--1951	1,090,574.91	1,090,574.91	-	-	-
School Tax Assessment--1950	914.54	-	-	-	914.54
--1951	26,290.27	26,290.27	-	-	-
Tax on Telephone Companies--1951	3,922.84	3,922.84	-	-	-
Tobacco Tax	247,962.59	247,962.59	-	-	-
Tax on Wild Lands--1950	442.39	-	-	-	442.39
--1951	360,146.38	360,146.38	-	-	-
	<b>1,885,831.59</b>	<b>1,805,986.32</b>	<b>13,312.65</b>	<b>61,723.12</b>	<b>4,809.50</b>
<b>Highway Fund:</b>					
Gasoline Tax	48.00	48.00	-	-	-
Motor Carrier Tax	357.74	87.53	-	270.21	-
Use Fuel Tax	424.24	136.15	178.72	109.37	-
	<b>829.98</b>	<b>271.68</b>	<b>178.72</b>	<b>379.58</b>	<b>-</b>
<b>Special Revenue Funds:</b>					
Forestry District Tax:					
Organized Towns--1951	78,199.00	78,199.00	-	-	-
Unorganized Towns--1950	319.26	-	-	-	319.26
--1951	270,541.90	270,541.90	-	-	-
Potato Tax	43.08	43.08	-	-	-
Prevention Tax on Insurance Companies--1951	3.56	3.56	-	-	-
	<b>349,106.80</b>	<b>348,787.54</b>	<b>-</b>	<b>-</b>	<b>319.26</b>
<b>Agency Funds:</b>					
Bank Stock Tax	93,356.25	93,356.25	-	-	-
Tax on Unorganized Towns 1951--Dead River	2,501.07	2,501.07	-	-	-
--Flagstaff	2,802.87	2,802.87	-	-	-
	<b>98,660.19</b>	<b>98,660.19</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Taxes Receivable</b>	<b>2,334,428.56</b>	<b>2,253,705.73</b>	<b>13,491.37</b>	<b>62,102.70</b>	<b>5,128.76</b>
Less: Reserve for Taxes Receivable	479.55	-	-	-	-
<b>Net Taxes Receivable</b>	<b>\$2,333,949.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

SCHEDULE OF ACCOUNTS RECEIVABLE  
As of June 30, 1951

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
<u>Due from Federal Government:</u>					
General Fund:					
Adjutant General's Department	\$ 7,984.19	\$ 7,984.19	\$ -	\$ -	\$ -
Withholding Tax Refunds	1.40	1.00	.40	-	-
Forestry Department	4,868.38	4,868.38	-	-	-
Total General Fund	12,853.97	12,853.57	.40	-	-
Highway Fund:					
Highway Loan Fund	79,718.31	14,931.00	64,787.31	-	-
Planning Survey	8,963.37	4,075.05	-	4,888.32	-
Federal Secondary Roads	30,686.78	14,813.68	15,873.10	-	-
Federal Grade Crossings	18,893.00	18,893.00	-	-	-
Special Project -- Limestone Road	17,950.13	17,577.59	372.54	-	-
Total Highway Fund	156,211.59	70,290.32	81,032.95	4,888.32	-
Special Revenue Funds:					
Agriculture -- Shipping Point Inspection	13,387.67	13,387.67	-	-	-
Inland Fisheries and Game	7,868.70	7,868.70	-	-	-
Total Special Revenue Funds	21,256.37	21,256.37	-	-	-
Total Due from Federal Government	190,321.93	104,400.26	81,033.35	4,888.32	-
<u>Other Accounts Receivable:</u>					
General Fund:					
Adjutant General's Department	40.00	40.00	-	-	-
Agriculture -- Division of Markets	2.75	2.75	-	-	-
Atlantic Sea Run Salmon	32.00	-	-	-	32.00
Augusta State Hospital	93,224.33	24,607.48	8,970.34	25,181.06	34,465.45
Bangor State Hospital	17,550.51	11,454.43	2,855.45	1,168.41	2,072.22
Education Department	47,595.38	19,911.91	21,780.21	784.78	5,118.48
Emergency Tuberculosis Service	88,855.72	10,778.78	5,303.44	4,935.58	67,837.92
Health and Welfare Department	172,858.91	146,610.18	8,865.81	5,752.94	11,629.98
Insurance Recoveries	150.00	150.00	-	-	-
Maine State Office Building Authority	287,737.45	-	20,722.10	9,001.45	258,013.90

SCHEDULE OF ACCOUNTS RECEIVABLE  
As of June 30, 1951

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
Maine State Library	404.13	24.76	2.64	27.50	349.23
Maine State Prison	222.82	219.61	-	-	3.21
Miscellaneous -- Animal Industry	100.00	-	-	-	100.00
Pownal State School	14,739.03	6,234.03	1,676.07	1,807.03	5,021.90
Protested Checks	162.14	161.14	1.00	-	-
Equity -- W. A. Runnell's Estate	913.96	-	-	-	913.96
<b>Total General Fund</b>	<b>724,589.13</b>	<b>220,195.07</b>	<b>70,177.06</b>	<b>48,658.75</b>	<b>385,558.25</b>
<b>Highway Fund:</b>					
Administration	2,354.66	206.24	4.67	63.80	2,079.95
Planning Survey	463.88	-	131.60	332.28	-
Maintenance of Bridges	399.93	133.00	-	233.90	33.03
Maintenance of State and State Aid Highways	1,705.68	133.51	804.89	246.75	520.53
Betterment of State and State Aid Highways	566.10	566.10	-	-	-
Snow Removal	21,769.77	113.60	9,283.35	18.20	12,354.62
Federal Secondary Roads	117.25	-	117.25	-	-
Bridge Loan Fund	136,445.29	31,159.44	4,140.00	36,111.01	65,034.84
Reimbursable Work Account	5,354.44	1,319.36	1,159.26	2,875.82	-
Rock Crusher Account	3,824.50	3,824.50	-	-	-
Salary and Expense Advances	9.75	-	-	-	9.75
Protested Checks	44.00	44.00	-	-	-
<b>Total Highway Fund</b>	<b>173,055.25</b>	<b>37,499.75</b>	<b>15,641.02</b>	<b>39,881.76</b>	<b>80,032.72</b>
<b>Special Revenue Funds:</b>					
Agriculture Department	31,965.11	11,670.73	8,140.26	4,723.86	7,430.26
Education Department -- Surplus Food Distribution	203.13	18.48	110.84	71.95	1.86
Audit Department -- Municipal Division	8,564.09	8,065.50	335.75	162.84	-
Protested Checks	214.08	71.50	138.13	4.45	-
<b>Total Special Revenue Funds</b>	<b>40,946.41</b>	<b>19,826.21</b>	<b>8,724.98</b>	<b>4,963.10</b>	<b>7,432.12</b>
<b>Public Service Enterprises:</b>					
Augusta State Airport	473.12	473.12	-	-	-
Liquor Commission	8,387.82	1,457.01	154.79	6,776.02	-
<b>Total Public Service Enterprises</b>	<b>8,860.94</b>	<b>1,930.13</b>	<b>154.79</b>	<b>6,776.02</b>	<b>-</b>
<b>Maine Employment Security Commission</b>	<b>186,874.53</b>	<b>38,058.43</b>	<b>15,407.92</b>	<b>20,407.26</b>	<b>113,000.92</b>

SCHEDULE OF ACCOUNTS RECEIVABLE  
As of June 30, 1951

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
<b>Working Capital Funds:</b>					
Educational Surplus Property Pool	175.58	173.15	-	2.43	-
Prison Industries	3,072.05	2,754.14	-	-	317.91
Highway Garage	26,937.23	26,270.23	-	655.60	11.40
State Reformatory for Men	67.96	67.96	-	-	-
Maine State Prison Farm	34.15	34.15	-	-	-
Seed Potato Board	337.50	-	337.50	-	-
<b>Total Working Capital Funds</b>	<b>30,624.47</b>	<b>29,299.63</b>	<b>337.50</b>	<b>658.03</b>	<b>329.31</b>
<b>Trust and Agency Funds:</b>					
Maine State Retirement System	3,995.79	3,835.00	79.09	40.50	41.20
Lands Reserved for Public Uses	25,000.00	25,000.00	-	-	-
<b>Total Trust and Agency Funds</b>	<b>28,995.79</b>	<b>28,835.00</b>	<b>79.09</b>	<b>40.50</b>	<b>41.20</b>
<b>Total Other Accounts Receivable</b>	<b>1,193,946.52</b>	<b>375,644.22</b>	<b>110,522.36</b>	<b>121,385.42</b>	<b>586,394.52</b>
<b>Total Accounts Receivable</b>	<b>1,384,268.45</b>	<b>480,044.48</b>	<b>191,555.71</b>	<b>126,273.74</b>	<b>586,394.52</b>
<b>Less: Reserve for Accounts Receivable</b>	<b>50,306.06</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Accounts Receivable</b>	<b>\$1,333,962.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SCHEDULE OF INVENTORIES

Schedule A-5

As of June 30, 1951

Merchandise	\$2,344,119.61
Finished Goods	7,191.49
Livestock	110,256.35
Supplies	428,567.90
Work in Progress	<u>65,019.65</u>
Total	<u><u>\$2,955,155.00</u></u>

## SCHEDULE OF OTHER ASSETS

Schedule A-6

As of June 30, 1951

Contract with M. C. R. R. (Kennebec-Carlton Bridge)	\$1,209,897.78
Prepaid Items:	
Insurance	155,321.16
Other	15,475.00
Suspense Items	<u>10,772.87</u>
Total	<u><u>\$1,391,466.81</u></u>

Note--Interfund Items Eliminated from  
above schedule were:

Working Capital Advances	\$4,004,906.80
Due from Other Funds	1,347,876.60

**SCHEDULE OF FIXED ASSETS**  
**(Service Departments Only)**  
**As of June 30, 1951**

	<u>Book Value</u>	<u>Depreciation Taken</u>	<u>Net Value</u>
Highway Garage:			
Land and Buildings	\$ 631,849.25	\$ 224,601.07	\$ 407,248.18
Autos and Working Equipment	2,319,695.08	1,342,724.55	976,970.53
Garage and Shop Equipment	73,375.69	29,086.19	44,289.50
Furniture and Fixtures	9,038.29	6,651.54	2,386.75
Departmental Garage:			
Autos and Working Equipment	93,505.46	32,700.98	60,804.48
Garage and Shop Equipment	1,434.19	143.42	1,290.77
Liquor Commission:			
Furniture and Equipment	217,501.52	93,693.42	123,808.10
Prison Industries:			
Shop Equipment	56,723.46	40,601.78	16,121.68
Other Equipment	151.34	52.98	98.36
Seed Potato Board:			
Land and Buildings	65,344.46	7,156.88	58,187.58
Other Equipment	22,988.19	9,338.22	13,649.97
Scientific Investigation with Blueberries:			
Land and Buildings	25,000.00	-	25,000.00
Rock Crusher:			
Equipment	34,303.40	13,578.92	20,724.48
Institutional Farms:			
Land	144,091.58	-	144,091.58
Buildings	513,813.20	29,927.34	483,885.86
Equipment	171,262.18	50,058.30	121,203.88
Other Fixed Assets	11,524.49	-	11,524.49
	<u>\$4,391,601.78</u>	<u>\$1,880,315.59</u>	<u>\$2,511,286.19</u>
Net Total Assets			<u>\$2,511,286.19</u>

**SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES**  
**As of June 30, 1951**

Bonds Matured - Not Presented	\$ 11,000.00
Interest Matured - Not Presented	3,600.00
1951-52 Deferred Credits	165,332.92
Federal Withholding Tax	160,206.73
Other:	
Advance Contribution-Retirement Fund	6,597.00
Employees' Subscriptions to Government Bonds	8,891.91
Associated Hospital Blue Cross	4,472.25
Federal Amusement Tax	665.51
Unredeemed Pari Mutuel Tickets	4,253.40
Property Tax - Partial Payments	503.16
Accrued Rent and Pay Rolls	22,986.85
Bank Stock Taxes	262,503.09
Dog Licenses	14,010.83
Miscellaneous Suspense Items	<u>507.80</u>
Total	<u>\$665,531.45</u>



**BONDED DEBT—BY MATURITIES**  
As of June 30, 1951

Year Ending	Total for Year	Payable from Public Service Enterprises			Payable from Highway Fund	Interest Requirements
		Waldo-Hancock Bridge	Kennebec- Carlton Bridge	Total		
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
<b>Total</b>	<b>\$6,973,500.00</b>	<b>\$405,000.00</b>	<b>\$1,375,000.00</b>	<b>\$1,780,000.00</b>	<b>\$5,193,500.00</b>	<b>\$987,173.00</b>

Note: Contingent Liability--Deer Isle-Sedgwick Bridge Bonds \$363,000.00

**BONDED DEBT BY ISSUES**  
As of June 30, 1951

Purpose of Issue	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured or Called	Balance Unmatured June 30, 1951
Agriculture (Bangs Disease)	Feb. 1, 1943	1947-51	1%	\$, 225,000.00	\$ 225,000.00	\$ -
Highways and Bridges	Sept. 1, 1913	1914-53	4	300,000.00	277,500.00	22,500.00
	July 1, 1914	1915-54	4	500,000.00	454,000.00	46,000.00
	April 1, 1920	1930-54	5	2,500,000.00	2,200,000.00	300,000.00
	July 1, 1922	1943-52	4	1,250,000.00	1,000,000.00	250,000.00
	July 1, 1923	1941-50	4	1,600,000.00	1,600,000.00	-
	July 1, 1924	1949-58	4	1,000,000.00	200,000.00	800,000.00
	July 1, 1930	1936-50	4	1,500,000.00	1,500,000.00	-
	Sept. 2, 1930	1936-50	4	1,500,000.00	1,500,000.00	-
	July 1, 1931	1932-51	3-1/2	2,000,000.00	1,900,000.00	100,000.00
	Sept. 1, 1931	1932-51	3-1/2	2,000,000.00	1,900,000.00	100,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	475,000.00	25,000.00
	July 1, 1932	1945-54	4	2,000,000.00	1,200,000.00	800,000.00
	Aug. 1, 1932	1951-54	4	1,000,000.00	-	1,000,000.00
	Sept. 1, 1932	1954-57	4	1,500,000.00	-	1,500,000.00
	Sept. 15, 1936	1941-50	2	500,000.00	500,000.00	-
	July 1, 1940	1941-50	1-1/8	1,000,000.00	1,000,000.00	-
July 1, 1941	1942-51	7/8	500,000.00	450,000.00	50,000.00	
April 1, 1942	1947-53	1	700,000.00	500,000.00	200,000.00	
				<u>21,850,000.00</u>	<u>16,656,500.00</u>	<u>5,193,500.00</u>
Waldo-Hancock Bridge	Mar. 1, 1946	1947-60	7/10	600,000.00	195,000.00	405,000.00
Kennebec--Carlton Bridge	Jan. 1, 1927	1951-65	4	500,000.00	25,000.00	475,000.00
	June 1, 1947	1952-73	1-1/2	900,000.00	-	900,000.00
				<u>1,400,000.00</u>	<u>25,000.00</u>	<u>1,375,000.00</u>
<b>Total--All Bonds</b>				<u>\$24,075,000.00</u>	<u>\$17,101,500.00</u>	<u>\$6,973,500.00</u>

## BONDED DEBT—INTEREST REQUIREMENTS

As of June 30, 1951

Year Ending	Total for Year	Payable from Public Service Enterprises			Payable from Highway Fund
		Waldo-Hancock Bridge	Kennebec- Carlton Bridge	Total	
June 30, 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	-
<b>Total</b>	<b>\$987,173.00</b>	<b>\$ 14,175.00</b>	<b>\$338,750.00</b>	<b>\$352,925.00</b>	<b>\$634,248.00</b>

STATE TRUST FUNDS—INCOME AND PAYMENTS

Schedule A-10

Year Ended June 30, 1951

	Balance Undistributed 7-1-50	Net Income for Year	State Appro- priations	Total	Income Added To Principal	Income Distributed for Year	Balance Undistributed 6-30-51
<b>Retirement Fund:</b>							
Maine State Retirement System:							
Pension Fund	\$ -	\$288,881.91	\$ -	\$288,881.91	\$288,881.91	\$ -	\$ -
Expense Fund	-	9,987.85	36,508.43	46,496.28	-	46,496.28	-
Total Retirement Fund	-	298,869.76	36,508.43	335,378.19	288,881.91	46,496.28	-
<b>Lands Reserved for Public Uses</b>	242.00	103,618.85	32,153.64	136,014.49	67,603.17	68,411.32	-
<b>Permanent School Fund</b>	49,268.13	13,115.44	-	62,383.57	-	13,115.44	49,268.13
<b>Other Trust Funds:</b>							
Augusta State Hospital	598.71	2,280.32	765.37	3,644.40	-	2,684.53	959.87
Baxter State Park	17.62	18.98	-	36.60	-	-	36.60
Central Maine Sanatorium	-	40.18	-	40.18	-	32.59	7.59
Eastern State Normal School	137.50	25.00	-	162.50	-	-	162.50
Farmington State Teachers' College	4,270.10	1,928.76	-	6,198.86	-	1,145.87	5,052.99
Former Governor's Cemetery Lot	2.08	6.24	-	8.32	-	-	8.32
Foxcroft Academy	-	22.50	37.50	60.00	-	60.00	-
Hebron Academy	-	22.50	37.50	60.00	-	60.00	-
Houlton Academy	-	45.00	75.00	120.00	-	120.00	-
Indigent Deaf, Dumb, and Blind	108.06	8.75	-	116.81	-	-	116.81
Jordan Forestry Fund	63.46	14.30	-	77.76	-	-	77.76
Mackworth Island	-	125.00	-	125.00	-	125.00	-
Madawaska Territory School	-	89.67	210.33	300.00	-	300.00	-
Madison School District No. 2	-	22.50	27.50	50.00	-	50.00	-
Maine School for the Deaf	-	533.47	-	533.47	-	270.27	263.20
Military and Naval Children's Home	-	351.66	-	351.66	-	203.75	147.91
Ministerial and School Fund	-	20.64	-	20.64	-	10.32	10.32
Passamaquoddy Tribe of Indians	4,104.46	3,725.05	-	7,829.51	100.00	3,625.05	4,104.46
Penobscot Tribe of Indians	-	2,322.80	-	2,322.80	-	2,322.80	-
Pownal State School	-	126.44	-	126.44	-	74.35	52.09
Reid Memorial Park	-	39.66	-	39.66	-	-	39.66
State School for Boys	-	10.19	-	10.19	-	7.00	3.19
State School for Girls	-	161.12	-	161.12	-	115.88	45.24
University of Maine	1,663.26	4,533.29	5,388.21	11,584.76	-	9,974.03	1,610.73
Vaughn Woods Memorial Fund	-	16.67	-	16.67	-	-	16.67
Western Maine Sanatorium	1,605.87	2,221.60	-	3,827.47	-	1,992.84	1,834.63
Total Other Trust Funds	12,571.12	18,712.29	6,541.41	37,824.82	100.00	23,174.28	14,550.54
<b>Reserve Fund</b>	175.00	-	-	175.00	-	-	175.00
<b>Totals--All Funds</b>	<b>\$62,256.25</b>	<b>\$434,316.34</b>	<b>\$75,203.48</b>	<b>\$571,776.07</b>	<b>\$356,585.08</b>	<b>\$151,197.32</b>	<b>\$63,993.67</b>

Note: Undistributed Income June 30, 1951:

Profit on Sale of Securities Reserved for Future Losses	\$57,176.12
No Specific Beneficiary Shown by Trust	116.81
Distribution Pending	6,700.74

**ANALYSIS OF CHANGE IN PRINCIPAL—STATE TRUST FUNDS**  
**Year Ended June 30, 1951**

Schedule A-11

	Balance of Principal 7-1-50	Additions		Deductions	Balance of Principal 6-30-51
		Earnings, Contributions, Municipalities, etc.	State Appropriations	Withdrawals, Payments, etc.	
<b>Retirement Funds:</b>					
<u>Maine State Retirement System</u>	\$11,135,029.73	\$2,129,670.73	\$1,448,611.25	\$1,556,823.48	\$13,156,488.23
<b>Trust and Guarantee Deposits:</b>					
Deorganized Towns	10.88	15,595.79	-	10.88	15,595.79
Guarantee Deposits	860,999.13	1,727.30	-	25,235.98	837,490.45
Committed Children	8,405.31	32,086.46	-	23,612.10	16,879.67
Industrial Accident Commission--Second Injury	10,802.63	600.00	-	772.21	10,630.42
Financial Responsibility Deposits	39,195.00	19,690.00	-	22,480.00	36,405.00
Public Administrators' Funds	77,486.35	3,100.91	-	4,614.09	75,973.17
Receivers' Funds--Defunct Banks	210,190.08	253.37	-	6,431.91	204,011.54
State School for Boys	14.19	-	-	-	14.19
Unclaimed Dividends	445.84	-	-	-	445.84
Inheritance Tax	-	1,000.00	-	-	1,000.00
Construction of Hospitals	-	1,523,538.12	-	1,523,538.12	-
Total Trust and Guarantee Deposits	1,207,549.41	1,597,591.95	-	1,606,695.29	1,198,446.07
<b>Lands Reserved For Public Uses</b>	1,370,780.11	67,603.17	-	-	1,438,383.28
<b>Permanent School Fund</b>	565,204.48	-	-	-	565,204.48
<b>Other Trust Funds:</b>					
Augusta State Hospital	66,773.44	10,000.00	-	-	76,773.44
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
Education	-	2,071.88	-	-	2,071.88
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

**ANALYSIS OF CHANGE IN PRINCIPAL-STATE TRUST FUNDS**  
As of June 30, 1951

	Balance of Principal 7-1-50	Additions		Deductions	Balance of Principal 6-30-51
		Earnings, Contributions, Municipalities, etc.	State Appropriations	Withdrawals, Payments, etc.	
<u>Other Trust Funds - Concluded:</u>					
Indigent Deaf, Dumb, and Blind	600.00	-	-	--	600.00
Jordan Forestry Fund	1,000.00	-	-	-	1,000.00
Mackworth Island Fund	5,000.00	-	-	5,000.00	-
Madawaska Territory School	5,000.00	-	-	-	5,000.00
Madison School District No. 2	1,000.00	-	-	-	1,000.00
Maine School for the Deaf	22,030.85	-	-	-	22,030.85
Military and Naval Children's Home	17,582.94	-	-	-	17,582.94
Ministerial and School Fund	826.50	623.86	-	-	1,450.36
Passamaquoddy Tribe of Indians	175,123.89	100.00	-	-	175,223.89
Penobscot Tribe of Indians	95,642.44	-	-	-	95,642.44
Pownal State School	6,000.00	-	-	-	6,000.00
Reid Memorial Park Fund	1,580.00	-	-	-	1,580.00
State School for Boys	700.00	-	-	-	700.00
State School for Girls	11,712.15	-	-	-	11,712.15
University of Maine	218,575.00	-	-	-	218,575.00
Vaughn Woods Memorial	-	35,000.00	-	-	35,000.00
Western Maine Sanatorium	99,286.19	5,000.00	-	-	104,286.19
<b>Total Other Trust Funds</b>	<b>819,872.10</b>	<b>52,795.74</b>	<b>-</b>	<b>5,000.00</b>	<b>867,667.84</b>
<b>Total State Trust Funds</b>	<b>\$15,098,435.83</b>	<b>\$3,847,661.59</b>	<b>\$1,448,611.25</b>	<b>\$3,168,518.77</b>	<b>\$17,226,189.90</b>
<u>Employment Security Trust Fund:</u>					
Balance of Fund 7-1-50	\$35,826,186.23	\$ -	\$ -	\$ -	\$ -
Employers' Contributions	-	6,789,394.32	-	-	-
Penalties and Interest	-	7,497.60	-	-	-
Interest Earned on Fund	-	789,754.49	-	-	-
Benefits Paid to Unemployed	-	-	-	5,549,417.48	-
<b>Total Employment Security Trust Fund</b>	<b>\$35,826,186.23</b>	<b>\$7,586,646.41</b>	<b>-</b>	<b>\$5,549,417.48</b>	<b>\$37,863,415.16</b>

# ADDITIONS AND WITHDRAWALS—STATE TRUST FUNDS

Year Ended June 30, 1951

## ADDITIONS

Maine State Retirement System:

Individual Contributions:

Teachers	\$ 692,520.61
State Employees	637,592.57
County Employees	15,141.70
Municipal Employees	171,024.98
Quasi-Independent Agency Employees	<u>4,781.71</u>

Total Individual Contributions	\$1,521,061.57
County Contributions	36,629.50
Municipal Contributions	220,359.58
Quasi-Independent Agency Contributions	3,496.17
Federal Contributions	59,242.00
Net Earnings for Year	<u>288,881.91</u>

Total Additions to Maine State Retirement System 2,129,670.73

Trust and Guarantee Deposits:

Additional Deposits	74,053.83
Construction of Hospitals	<u>1,523,538.12</u>
	1,597,591.95

Lands Reserved for Public Uses:

Rent of Land	27,465.28
Sale of Stumpage, Gravel, etc.	<u>40,137.89</u>
	67,603.17

Other Trust Funds:

New Trusts:

Augusta State Hospital-Additional to Baker-Reid Fund	10,000.00
Education-Charles E. Walker Fund	2,071.88
Ministerial and School Fund-Town of Orient	623.86
Vaughn Woods Memorial-Elizabeth Vaughn Fund	35,000.00
Western Maine Sanatorium-Chauncey H. Brush Fund	5,000.00
Income Added to Principal	<u>100.00</u>

Total Additions 52,795.74  
\$3,847,661.59

## WITHDRAWALS

Maine State Retirement System:

Refunded to Members	\$ 335,812.04
Pensions Paid:	
Retired Teachers	652,495.52
Retired State Employees	464,554.12
Retired County Employees	10,649.69
Retired Municipal Employees	92,684.29
Retired Quasi-Independent Agency Employees	<u>627.82</u>

Total Withdrawals-Maine State Retirement System \$1,556,823.48

Trust and Guarantee Deposits:

Deposits Returned	83,157.17
Construction of Hospitals	<u>1,523,538.12</u>
	1,606,695.29

Other Trust Funds:

Transfer to Mackworth Island Operating Account	<u>5,000.00</u>
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Total Withdrawals \$3,168,518.77

GENERAL FUND—DEPARTMENTAL OPERATIONS  
Year Ended June 30, 1951

	Balance Forward 7-1-50 (as adjusted)	Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	B a l a n c e Lapsed to Surplus	a n c e Carried Forward
Accounts and Control, Bureau of Adjutant General:	\$ 2,943.41	\$ 245,890.00	\$ -	\$ -	\$ 12,513.00	\$ 261,346.41	\$ 252,520.49	\$ -	\$ 1,570.40	\$ 7,255.52
Departmental Operations	4,560.26	123,009.00	-	21,957.11	15,616.00	165,142.37	134,119.31	10,000.00	5,788.34	15,234.72
Military Fund	6,565.02	44,192.00	-	23,549.25	312.00	74,618.27	64,107.18	10,000.00	39.80	471.29
Operating State Armories	22,098.40	92,000.00	-	-	12,652.00	126,750.40	99,890.19	-	-	26,860.21
Agricultural Department:										
Departmental Operations	347.77	76,158.00	-	35.55	2,365.00	78,906.32	76,660.59	1,000.00	1,025.48	220.25
Promotion of Agriculture	182.50	25,950.00	-	31,434.31	-	57,566.81	55,585.41	-	1,629.93	351.47
Maine Building - Eastern States										
Exposition	3,853.50	-	-	1,325.62	-	5,179.12	3,683.39	-	-	1,495.73
Animal Industry	2,568.13	91,414.00	-	-	3,176.00	97,158.13	90,405.78	-	326.60	6,425.75
Bee Industry	943.72	750.00	-	636.50	-	2,330.22	1,285.01	-	-	1,045.21
Dog License Administration	20.00	85,000.00	-	-	-	85,020.00	79,845.71	-	5,164.29	10.00
Eradication of Banks Disease	634.84	119,750.00	-	-	-	120,384.84	41,313.90	-	7,522.34	71,548.60
Interest and Retirement-										
Bangs Disease Bonds	-	45,450.00	-	-	-	45,450.00	45,450.00	-	-	-
Division of Inspection	175.50	57,210.00	-	29,277.80	900.00	87,563.30	80,036.23	3,000.00	854.46	3,672.61
Division of Markets	2,813.31	38,098.00	-	16,929.09	5,590.00	63,430.40	56,986.42	-	5,357.10	1,086.88
Division of Plant Industry	-	29,702.00	-	494.40	-	30,196.40	29,888.34	-	171.35	136.71
Soil Conservation	1,440.78	4,975.00	-	6,415.78	-	3,130.86	3,130.86	-	-	3,284.92
Apprenticeship Council, Maine State	114.58	796.00	-	-	-	910.58	395.31	-	400.69	114.58
Atlantic States Marine Fisheries Commission	-	1,500.00	-	-	-	1,500.00	1,498.48	-	1.52	-
Attorney General:										
Departmental Operations	-	48,388.00	25,000.00	-	790.00	74,178.00	52,134.31	-	2,173.69	19,870.00
Digest of Opinions of Law Court	27.32	-	-	-	-	27.32	-	-	-	20.32
County Attorneys' Salaries	-	34,650.00	1,875.00	-	-	36,525.00	36,525.00	-	-	-
Audit Department	356.56	75,444.00	-	-	3,545.00	79,345.56	78,738.39	-	369.10	238.07
Augusta State Airport	58.27	-	-	5,925.56	10,208.66	16,192.49	13,964.37	-	-	2,228.12
Banks and Banking Department	-	87,805.00	-	-	2,073.00	89,878.00	86,817.18	-	2,777.32	283.50
Boxing Commission	155.00	5,023.00	172.18	-	78.00	5,428.18	5,378.78	-	-	49.40
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	141.72	-	1,858.28	-
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	-	-	-
Maine Children's Home Society	-	4,000.00	-	-	-	4,000.00	4,000.00	-	-	-
Maine Institute for the Blind	-	15,000.00	-	-	-	15,000.00	9,396.10	-	5,603.90	-
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	3,500.00	-	-	-
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	4,354.84	-	145.16	-
York County Children's Aid Society	-	1,800.00	-	-	-	1,800.00	1,426.38	-	373.62	-
Development Commissions:										
Departmental Operations	17,429.86	289,770.00	-	2,438.90	11,119.00	320,757.76	296,004.52	2,500.00	-	22,253.24
Sardine Packer's Association	-	-	-	25,000.00	-	25,000.00	14,955.45	-	-	10,044.55

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# GENERAL FUND—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1951

Education Department:										
Subsidies for Plan Surveys	32,130.95	-	-	14,122.39	-	46,253.34	16,907.71	-	-	29,345.63
Subsidies for Tuition	-	230,000.00	-	-	4,362.00	234,362.00	234,285.71	76.29	-	-
Subsidies for Teaching Positions	-	3,200,000.00	-	-	546,146.00	3,746,146.00	3,746,146.00	-	-	-
Subsidies for School Census	-	510,000.00	-	-	22,056.00	532,056.00	532,056.00	-	-	-
Subsidies for Conveyance	-	185,000.00	-	-	25,103.00	210,103.00	210,103.00	-	-	-
Subsidies for Temporary Residents	-	3,000.00	-	-	-	3,000.00	774.07	2,225.93	-	-
Credit for Teaching Positions	-	-	-	-	24,086.52	24,086.52	-	-	-	24,086.52
Departmental Operations	585.18	140,092.00	-	182.04	8,103.00	148,962.22	140,098.61	7,189.51	-	1,674.10
Aid to Academies	-	120,000.00	-	-	11,301.00	131,301.00	130,574.00	727.00	-	-
Aroostook State Normal School	3,124.53	34,128.00	-	-	62,263.62	2,817.00	102,333.15	102,215.49	117.66	-
Farmington State Teachers College	1,298.14	84,796.00	-	-	180,242.29	13,961.00	280,297.43	277,338.68	2,958.75	-
Gorham State Teachers College	9,642.04	103,766.00	-	-	193,225.55	8,639.22	315,272.81	286,064.15	11,418.21	7,790.45
Madawaska Training School	23.60	50,116.00	-	-	25,607.94	2,812.00	78,559.54	78,390.43	169.11	-
Washington State Normal School	4,783.10	45,761.00	-	-	34,668.60	3,338.00	88,550.70	84,443.91	4,106.79	-
Aroostook State Normal School - Maintenance and Repairs	-	8,533.00	-	-	-	-	8,533.00	-	-	8,533.00
Farmington State Teachers College - Maintenance and Repairs	-	32,222.00	-	-	-	-	32,222.00	515.90	-	31,706.10
Gorham State Teachers College - Maintenance and Repairs	-	29,778.00	-	-	-	-	29,778.00	-	-	29,778.00
Madawaska Training School - Maintenance and Repairs	-	11,867.00	-	-	-	-	11,867.00	-	-	11,867.00
Washington State Normal School - Maintenance and Repairs	-	17,600.00	-	-	-	-	17,600.00	-	-	17,600.00
Aroostook State Normal School Reserve	2,644.85	1,000.00	-	-	-	3,644.85	3,510.65	-	-	134.20
Farmington State Teachers College Reserve	5,032.75	1,000.00	-	-	-	6,032.75	-	-	-	6,032.75
Gorham State Teachers College Reserve	4,944.43	1,000.00	-	-	-	5,944.43	4,340.70	-	-	1,603.73
Madawaska Training School Reserve	974.28	1,000.00	-	-	-	1,974.28	807.27	-	-	1,167.01
Washington State Normal School Reserve	2,888.69	1,000.00	-	-	-	3,888.69	2,262.60	-	-	1,626.09
Peter Mills Reserve - Farmington State Teachers College	7,483.11	-	19,000.00	-	193.82	26,676.93	22,014.44	-	-	4,662.49
Peter Mills Reserve - Gorham State Teachers College	6,302.50	-	-	-	11,418.21	17,720.71	1,936.80	-	-	15,783.91
Schooling Children in Unorganized Territories	34,326.51	179,559.00	12,000.00	360.69	28,780.00	255,026.20	219,580.95	3,491.86	-	31,953.39
Superintendents of Schools Comprising School Unions	-	183,000.00	-	-	-	183,000.00	180,507.59	2,492.41	-	-
Vocational Education	120.80	68,225.00	-	25,253.54	41,922.92	135,522.26	134,369.96	1,152.30	-	-
State Vocational Training Program	6,734.18	36,223.00	-	38,319.93	3,500.00	84,777.11	80,290.18	4,484.91	-	32.02
Vocational Rehabilitation	2,292.49	39,952.00	-	85,369.47	548.00	128,161.96	126,666.62	1,166.13	-	329.21
Education of Orphans of Veterans	-	1,200.00	-	-	-	1,200.00	479.80	720.20	-	-
State Administration of School Lunches	-	20,290.00	-	-	2,344.00	22,634.00	21,668.99	888.16	-	76.85
Special Education of Physically Handicapped Children	-	15,000.00	-	-	1,490.00	16,490.00	15,792.28	697.72	-	-
Board of Approval of Institutions Offering Special Training	-	750.00	-	-	-	750.00	564.35	185.65	-	-
Industrial Education	-	135,000.00	-	-	5,168.00	140,168.00	20,168.00	120,000.00	-	-
Physical Education Subsidies	-	37,500.00	-	-	-	37,500.00	-	37,500.00	-	-
Equalization of Educational Opportunities	-	500,000.00	-	16,552.31	76,155.90	592,708.21	592,708.21	-	-	-
Secondary Education of Island Children	-	2,000.00	-	-	-	2,000.00	1,780.00	220.00	-	-

**GENERAL FUND—DEPARTMENTAL OPERATIONS**  
Year Ended June 30, 1951

Exhibit D

	Balance Forward 7-1-50 (as adjusted)	Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	Balance	
									Lapsed to Surplus	Carried Forward
<b>Executive Department:</b>										
Departmental Operations	1,216.00	42,110.00	-	65.00	512.00	43,903.00	40,074.01	400.00	654.89	2,774.10
Council	40.00	15,475.00	-	-	-	15,515.00	14,634.53	-	880.47	-
Expense Account of Governor	-	10,000.00	-	-	-	10,000.00	10,000.00	-	-	-
Blaine House	60.00	13,005.00	-	-	400.00	13,465.00	12,699.35	-	310.62	455.03
Civil Defense Agency	8,301.91	25,000.00	14,338.90	-	-	47,640.81	37,167.02	-	-	10,473.79
Fire Emergency and Information Committee	317.68	-	274.83	-	-	592.51	592.51	-	-	-
Payment from Contingent Account	178.68	-	-	-	-	178.68	-	-	178.68	-
Industrial Mobilization Division	-	-	25,000.00	-	-	25,000.00	1,660.65	-	-	23,339.35
Recoveries on Surplus Fire Equipment	3,213.12	-	-	-	-	3,213.12	3,213.12	-	-	-
Finance Commissioner and Budget Officer	36.00	42,060.00	-	-	-	42,096.00	35,760.40	3,000.00	3,335.60	-
Travel Bureau	-	9,092.00	-	-	-	9,092.00	5,720.11	-	3,371.89	-
Reclassification of State Employees	-	183,088.00	-	-	-	183,088.00	-	129,019.00	54,369.00	-
<b>Fish and Game Department:</b>										
Search for Lost Persons	-	1,500.00	-	-	-	1,500.00	1,449.76	-	50.24	-
<b>Forestry Department:</b>										
Departmental Operations	868.50	13,271.00	1,259.40	46.75	1,208.00	16,653.65	16,257.85	-	16.26	379.54
Administration of Public Lands	-	1,000.00	-	-	-	1,000.00	74.05	925.00	.95	-
State Forest Nursery	1,831.95	3,922.00	-	7,354.32	325.00	13,433.27	12,220.56	-	260.47	952.24
Aid to Towns - Forest Fires	799.92	34,975.00	-	2,662.80	3,600.00	42,037.72	42,008.57	-	29.15	-
Aid to Small Woodland Owners	119.56	5,900.00	-	5,701.18	923.00	11,743.74	11,402.36	-	129.63	-
Control of White Pine Blister Rust	-	7,149.00	-	-	-	7,257.00	7,256.90	-	-	211.75
General Forestry Purposes	37,819.44	186,575.00	-	39,990.63	52,964.00	317,349.07	298,612.54	-	.10	18,736.53
Entomology	9,468.09	57,965.00	-	1,528.00	2,857.00	71,818.09	62,166.09	4,290.00	180.94	5,181.06
G. A. R. Department of Maine	-	1,200.00	-	-	-	1,200.00	1,200.00	-	-	-
<b>Health and Welfare Department:</b>										
Bureau of Health	15,735.10	299,295.00	-	41,727.26	31,256.00	388,013.36	342,178.44	5,000.00	12,517.74	28,317.18
Advisory Council on Hospitals	227.50	2,498.00	-	-	-	2,725.50	2,395.90	-	329.60	-
General Administration	533.46	583,900.00	-	268,823.73	30,849.00	884,106.19	870,656.22	-	11,368.94	2,081.03
Aid to the Blind	4,195.50	128,000.00	-	216,914.06	12,000.00	361,109.56	361,016.48	-	93.08	-
Aid to Dependent Children	80,441.34	1,100,000.00	-	2,753,252.98	100,000.00	4,033,694.32	3,684,342.00	291,000.00	58,352.32	-
Aid to Public and Private Hospitals	30.41	578,000.00	-	-	-	578,030.41	578,000.00	-	30.41	-
Board and Care of Neglected Children	570.88	825,000.00	-	-	125,000.00	950,570.88	939,071.25	-	11,499.63	-
General Relief	1,844.15	600,000.00	-	10,033.04	515,000.00	1,126,877.19	1,126,110.36	-	761.73	5.10
General Relief - Jefferson Camp	4,272.73	58,234.00	-	19,474.05	627.00	82,607.78	75,044.95	-	851.74	6,711.09
Old Age Assistance	19,277.86	2,610,000.00	-	4,858,696.33	450,000.00	7,937,974.19	7,898,144.93	5,000.00	34,829.26	-
Old Age Assistance - Burials	1,957.50	-	-	-	60,000.00	61,957.50	57,041.86	-	4,915.64	-
Passamaquoddy Tribe of Indians	6,062.27	74,595.00	-	1,668.73	7,154.00	89,480.00	82,054.44	-	2,200.59	5,224.97
Penobscot Tribe of Indians	6,122.38	48,940.00	-	-	2,780.00	57,842.38	50,577.73	-	552.47	6,712.18
Services for the Blind	661.24	47,350.00	-	6,251.17	-	54,262.41	53,597.81	-	366.18	298.42
Special Pensions	631.19	97,000.00	-	-	-	97,631.19	82,698.61	10,000.00	4,932.58	-
Historian, State	24.50	500.00	-	-	-	524.50	436.45	-	88.05	-
Industrial Accident Commission	244.50	63,493.00	-	-	1,500.00	65,237.50	64,040.25	-	601.50	595.75
<b>Institutional Service:</b>										
Departmental Operations	-	103,240.00	-	-	310.00	103,550.00	21,375.67	78,598.00	3,385.94	190.39
Emergency Tuberculosis Service	-	34,900.00	-	-	-	34,900.00	14,224.01	20,500.00	175.99	-
Augusta State Hospital	33,020.07	1,045,477.00	-	2,320.26	103,218.00	1,184,035.33	1,158,356.60	5,500.00	6,283.84	13,894.89

**GENERAL FUND—DEPARTMENTAL OPERATIONS**  
Year Ended June 30, 1951

Atlantic Sea Run Salmon	9.99	-	-	-	-	9.99	9.99	-	-	-
Quahog Research	-	-	-	2,500.00	2,538.00	5,038.00	3,200.75	-	-	1,837.25
Secretary of State:										
Departmental Operations	610.81	26,632.00	-	31.73	-	27,274.54	24,295.23	-	992.59	1,986.72
Election Division	890.00	37,690.00	3,162.71	-	365.00	42,107.71	41,291.07	-	173.64	643.00
Explanation of Constitutional Amendments	1,100.00	-	-	-	-	1,100.00	363.04	-	-	736.96
Supreme Judicial and Superior Courts	344.64	248,500.00	-	-	-	248,844.64	246,147.83	-	2,624.25	72.56
Codification of State Constitution	-	-	874.40	-	-	874.40	789.40	-	-	85.00
Taxation, Bureau of:										
Departmental Operations	770.35	168,690.00	32,780.46	43,682.10	4,678.00	250,600.91	225,638.43	-	7,801.29	17,161.19
Delinquent Tax Lands	-	500.00	-	-	-	500.00	-	-	500.00	-
Treasurer of State:										
Departmental Operations	695.25	36,069.00	613.67	215.00	1,288.00	38,880.92	37,941.38	-	560.28	379.26
Railroad and Telegraph Tax Refunds	-	-	-	60,677.79	-	60,677.79	60,677.79	-	-	-
Uniform Legislation, Commissioners of University of Maine	-	900.00	-	-	-	900.00	616.20	-	128.29	155.51
War Veterans' Service:										
Administration	429.84	65,661.00	-	-	4,352.00	70,442.84	69,991.03	-	441.81	10.00
World War Assistance	-	285,000.00	-	-	-	285,000.00	271,991.25	-	13,008.75	-
Support of Dependents of Soldiers and Sailors	-	32,000.00	-	-	-	32,000.00	27,368.00	1,000.00	3,632.00	-
<u>Contributions and Transfers</u>										
Employees' Retirement:										
Expense Fund	-	28,800.00	-	-	1,918.00	30,718.00	30,417.05	-	300.95	-
Pension Fund	-	1,183,753.00	-	-	60,000.00	1,243,753.00	1,243,753.00	-	-	-
Maine Employment Security Commission	-	20,000.00	-	-	-	20,000.00	-	-	20,000.00	-
State Police	-	68,842.00	-	-	313.00	69,155.00	-	68,842.00	313.00	-
Augusta State Airport	-	13,125.00	-	-	-	13,125.00	-	6,429.33	6,695.67	-
Trust Fund Interest Deficiency	-	41,704.00	-	-	-	41,704.00	38,695.05	-	3,008.95	-
	946,390.56	24,624,378.00	177,996.46	10,529,405.53	2,977,232.61	39,255,403.16	37,059,679.97	919,862.28	361,441.25	914,419.66
<u>Appropriations from Unappropriated Surplus</u>										
Armory Community Center - Fort Fairfield	-	-	-	-	188,000.00	188,000.00	-	-	-	188,000.00
Armory Community Center - Waterville	-	-	-	-	49,997.06	49,997.06	47,923.49	-	-	2,073.57
Reclassification and Compensation Survey	25,000.00	-	-	-	-	25,000.00	14,000.00	-	11,000.00	-
Northern Maine Sanatorium - Construction	20,000.00	-	-	-	-	20,000.00	-	-	-	20,000.00
Maine State Prison - Construction	124,982.00	-	-	-	-	124,982.00	98,065.95	-	-	26,916.05
Reimbursement to Towns for Fire Losses	-	75,900.00	-	-	-	75,900.00	75,900.00	-	-	-
Military Defense Commission	237,997.06	-	-	-	-	237,997.06	-	237,997.06	-	-
Quoddy - Preliminary Survey	30,000.00	-	-	-	-	30,000.00	-	-	30,000.00	-
Student Scholarships - Normal Schools and Teachers Colleges	30,606.10	-	-	-	-	30,606.10	24,796.00	-	-	5,810.10
Topographical Mapping	-	10,000.00	-	-	-	10,000.00	-	10,000.00	-	-

**GENERAL FUND—DEPARTMENTAL OPERATIONS**  
**Year Ended June 30, 1951**

Exhibit D

	Balance Forward 7-1-50 (as adjusted)	Legislative Appropriation	Transfers from Contingent Account	Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	Balance Carried Forward	
									Lapsed to Surplus	
Bangor State Hospital	88,658.08	844,995.00	-	17,640.15	58,371.00	1,009,664.23	939,021.09	-	314.07	70,329.07
Boys, School for	13,373.98	153,528.00	-	2,102.28	6,580.00	175,584.26	154,451.93	-	1,826.69	13,733.22
Central Maine Sanatorium	24,099.99	411,895.00	-	6,886.70	9,024.00	451,905.69	425,026.23	5,572.42	72.75	26,806.71
Deaf, School for	3,659.66	96,650.00	-	6,064.45	8,503.00	114,877.11	107,909.11	-	448.22	6,519.78
Girls, School for	9,689.11	163,837.00	-	2,220.03	2,879.00	178,625.14	164,566.92	-	1,738.68	12,319.54
Men's Reformatory	11,991.40	141,924.00	-	-	27,327.00	181,242.40	175,408.88	-	1,167.39	4,666.13
Military and Naval Children's Home	3,508.18	51,430.00	-	459.63	2,005.00	57,402.81	51,126.16	1,700.00	1,568.88	3,007.77
Northern Maine Sanatorium	13,696.94	210,737.00	-	4,888.55	8,079.00	237,401.49	226,877.38	-	433.71	10,090.40
Pownal State School	65,966.83	883,478.00	-	4,451.25	14,677.00	968,573.08	855,323.01	50,376.58	-	62,873.49
Prison, Maine State	34,148.21	310,090.00	-	840.29	58,910.00	403,988.50	368,414.08	-	1,254.11	34,320.31
Western Maine Sanatorium	16,039.87	231,275.00	-	3,103.11	17,080.00	267,497.98	250,044.49	-	195.65	17,257.84
Women's Reformatory	11,403.56	138,482.00	-	528.53	5,995.00	156,409.09	146,911.32	-	672.24	8,825.53
Parole Board	-	19,274.00	-	-	240.00	19,514.00	18,752.87	-	761.13	-
Mackworth Island	3,696.48	-	-	4,960.00	-	8,656.48	4,181.03	-	-	4,475.45
Insurance Department:										
Departmental Operations	6.03	31,223.00	-	-	1,431.00	32,660.03	32,609.35	-	-	50.68
Fire Insurance	-	90,000.00	-	-	-	90,000.00	76,959.10	-	13,040.90	-
Fidelity Insurance	-	3,050.00	-	-	-	3,050.00	2,879.52	-	170.48	-
Interstate Cooperation, Commission of	-	3,500.00	-	-	-	3,500.00	3,499.11	-	.89	-
Labor and Industry	152.88	46,385.00	7,098.10	3,299.01	1,900.00	58,834.99	57,902.14	-	95.49	837.36
Legislative:										
Legislative Expense	121,206.11	275,741.00	-	13.10	-	396,960.21	389,050.92	-	-	7,909.29
Research Committee	77.91	20,094.00	-	-	245.00	20,416.91	17,464.56	-	2,937.10	15.25
Library, Maine State	2,006.14	72,636.00	-	-	2,898.00	77,540.14	74,435.02	-	392.26	2,712.86
Purchase and Distribution of Maine Court Reports	-	4,192.00	3,802.33	-	-	7,994.33	4,322.86	-	-	3,671.47
Liquor Commission	-	-	-	1,229,120.18	-	1,229,120.18	1,229,120.18	-	-	-
Maine Maritime Academy	-	75,000.00	-	-	-	75,000.00	75,000.00	-	-	-
Miscellaneous Resolves:										
Knox Memorial Association	-	1,000.00	-	-	-	1,000.00	595.85	-	-	404.15
Maine Historical Society	-	2,500.00	-	-	-	2,500.00	2,500.00	-	-	-
Fishway - Arrostook Falls	2,241.04	-	-	-	-	2,241.04	-	-	-	2,241.04
Park Commission:										
Departmental Operations	6,831.36	58,873.00	-	31,231.96	1,730.00	98,666.32	95,921.30	-	2,307.65	437.37
Lamoine State Park	25,002.11	-	-	695.25	93.00	25,790.36	7,698.16	-	-	18,092.20
Baxter State Park Commission	-	14,010.00	-	3,269.50	4,441.36	21,720.86	17,398.53	4,251.36	2.96	68.01
Personnel Department:										
Departmental Operations	-	36,876.00	-	-	2,377.00	39,253.00	39,094.02	-	-	8.94
Advisory Council of Personnel	-	700.00	-	-	-	700.00	139.70	-	560.30	-
Merit Award Board	6,931.91	-	-	-	156.00	7,087.91	5,897.56	-	999.35	191.00
Police, State:										
Fingerprinting of School Children	-	10,663.00	-	-	-	10,663.00	8,749.98	-	1,913.02	-
Public Buildings, Superintendent of:										
Departmental Operations	3,629.18	185,062.00	2,400.00	-	6,967.00	198,058.18	194,881.99	-	218.18	2,958.01
Staff House	164.97	-	-	1,172.50	-	1,337.47	1,021.21	-	316.26	-
Public Utilities Commission:										
Departmental Operations	697.12	86,085.00	-	1,163.00	957.00	88,902.12	88,170.18	-	523.94	208.00
Inland Water Buoys	65.23	600.00	-	-	-	665.23	650.23	-	15.00	-
Buoys, Sebago Lake	-	600.00	-	-	-	600.00	-	-	-	600.00
Mile Light at Cove Point	-	1,200.00	-	-	-	1,200.00	31.09	-	-	1,168.91
Topographical Mapping	12,147.12	-	-	-	20,000.00	32,147.12	30,483.16	-	-	1,663.96

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**GENERAL FUND—DEPARTMENTAL OPERATIONS**  
**Year Ended June 30, 1951**

Exhibit D

Purchases, Bureau of:										
Departmental Operations	-	34,920.00	-	-	5,100.00	40,020.00	39,684.64	-	39.82	295.54
Central Mailing Room	1,295.94	12,257.00	-	-	423.00	13,975.94	13,909.88	-	66.06	-
Division of Public Printing	97.51	12,661.00	-	-	624.00	13,382.51	12,997.14	-	89.82	295.55
Racing Commission	95.99	17,592.00	2,699.03	-	296.00	20,683.02	20,683.02	-	-	-
Running Horse Racing Commission	882.83	-	25,645.45	-	-	26,528.28	26,433.82	-	9.80	84.66
Sanitary Water Board	-	14,988.00	-	-	743.00	15,731.00	13,885.14	-	1,845.86	-
Sea and Shore Fisheries:										
Departmental Operations	25,331.72	164,692.00	-	26,506.69	3,955.00	220,485.41	194,939.59	-	30.06	25,515.76
\$3.00 Weekly Increase	-	-	-	-	250,000.00	250,000.00	-	233,533.00	16,467.00	-
Emergency Supplemental Appropriation	-	2,007,400.00	-	-	-	2,007,400.00	-	2,007,400.00	-	-
Compiling and Printing Digest of Opinions	-	-	-	-	-	-	-	-	-	-
in Law Court	11,930.00	-	-	-	-	11,930.00	150.00	-	-	11,780.00
Elderly Teachers Pensions	-	60,000.00	-	-	-	60,000.00	-	60,000.00	-	-
Augusta State Hospital -										
Construction	98,506.26	-	-	21,415.69	-	119,921.95	103,874.97	-	-	16,046.98
Dairy Barn	13,272.73	-	-	-	-	13,272.73	5,202.84	-	-	8,069.89
Bangor State Hospital -										
Building and Additions	6,324.58	-	-	-	-	6,324.58	3,734.81	-	-	2,589.77
Repairs and Construction	186,168.91	-	-	-	-	186,168.91	54,359.89	-	41,878.13	89,930.89
Eradication of Bangs Disease	23,463.34	-	-	-	-	23,463.34	23,246.14	-	-	217.20
Development of State Park Facilities	20,055.02	87,750.00	-	-	-	107,805.02	81,030.64	-	-	26,774.38
Post War Public Works Reserve	10,000.00	-	-	-	-	10,000.00	-	7,500.00	-	2,500.00
State Police Barracks - Penobscot County	8,863.49	-	-	-	-	8,863.49	7,978.81	-	767.78	116.90
Pownal State School -										
Auxiliary Boiler	37,958.20	-	-	-	-	37,958.20	-	-	-	37,958.20
X-Ray Unit	8,000.00	-	-	-	-	8,000.00	7,996.81	-	3.19	-
Reformatory for Men - Control Units	8,000.00	-	-	-	-	8,000.00	165.44	-	-	7,834.56
Reformatory for Women - Construction	14,300.00	-	-	-	-	14,300.00	-	-	-	14,300.00
State School for Boys - Purchase of Stoker	2,910.00	-	-	-	-	2,910.00	663.25	-	-	2,246.75
State School for Girls - Heating Plant	6,857.52	-	-	-	-	6,857.52	1,233.32	-	-	5,624.20
Military and Naval Children's Home -										
Laundry Equipment	827.57	-	-	-	-	827.57	642.60	-	184.97	-
Baxter State Park -										
Development and Improvement	-	13,000.00	-	-	-	13,000.00	8,124.91	-	-	4,875.09
Maine Information Center	61,286.59	-	-	-	-	61,286.59	61,104.86	-	181.73	-
Atlantic Sea Run Salmon	2,124.05	15,000.00	-	-	-	17,124.05	12,363.95	-	3,454.80	1,305.30
Forest Fire Prevention Control	-	44,000.00	-	-	-	44,000.00	-	44,000.00	-	-
Working Capital - Institutional Farms	8,000.00	-	-	-	-	8,000.00	-	-	-	8,000.00
	997,433.42	2,313,050.00	-	21,415.69	487,997.06	3,819,896.17	632,558.68	2,600,430.06	103,937.60	482,969.83
<u>Maine Post War Public Works Reserve:</u>										
Passamaquoddy Indians - Water System	1,045.12	-	-	-	-	1,045.12	120.84	-	924.28	-
Survey Closed Clam Areas	15,742.83	-	-	-	-	15,742.83	12,333.55	-	-	3,409.28
	16,787.95	-	-	-	-	16,787.95	12,454.39	-	924.28	3,409.28
<b>Total General Fund</b>	<b>\$1,960,611.93</b>	<b>\$26,937,428.00</b>	<b>\$177,996.46</b>	<b>\$10,550,821.22</b>	<b>\$3,465,229.67</b>	<b>\$43,092,087.28</b>	<b>\$37,704,693.04</b>	<b>\$3,520,292.34</b>	<b>\$466,303.13</b>	<b>\$1,400,798.77</b>

## HIGHWAY FUND—DEPARTMENTAL OPERATIONS

### Year Ended June 30, 1951

	Balance Forward 7-1-50 (As adjusted)	Apportionment of General Highway Fund		Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	Balance	
		By Legislature	By Highway Commission						Lapsed to Surplus	Carried Forward
<b>Highway Department Administration</b>	\$ -	\$ 251,000.00	\$ 223,537.00	\$ 425.58	\$ -	\$ 474,962.58	\$ 439,919.20	\$ -	\$16,926.61	\$ 18,116.77
Betterment of State and State Aid Highways	1,629.79	1,000,000.00	85,000.00	-	23,494.12	1,110,123.91	803,710.31	98,496.68	-	207,916.92
Bonds--Interest on	-	229,538.00	-	-	-	229,538.00	-	-	-	-
Bonds--Retirement	-	1,429,000.00	-	-	-	1,429,000.00	1,429,000.00	-	-	-
Bridge Loan Fund	1,020,261.25	800,000.00	-	371,345.52	35,869.88	2,227,476.65	1,180,171.58	9,844.58	-	1,037,460.49
Compensation for Injuries	-	50,000.00	-	-	-	50,000.00	38,113.18	-	-	11,886.82
Construction of Picnic Areas	-	-	-	-	25,000.00	25,000.00	-	-	-	25,000.00
Federal Grade Crossings	87,664.83	-	-	76,752.00	-	164,416.83	95,148.80	-	-	69,268.03
Federal Secondary Roads	639,303.92	-	-	1,280,534.53	1,686,333.00	3,606,171.45	3,019,785.99	-	-	586,385.46
Grade Crossing Protection	10,090.34	20,000.00	-	-	-	30,090.34	11,115.03	-	-	18,975.31
Highway Loan Fund	1,049,933.89	3,300,000.00	-	1,985,952.47	-	6,335,886.36	3,833,403.38	1,736,833.00	-	765,649.98
Highway Planning Survey	29,684.52	-	-	63,009.81	50,500.00	143,194.33	127,161.72	-	-	16,032.61
Improved State and State Aid Roads	391,727.49	1,230,000.00	-	1,164,267.04	222,174.01	3,008,168.54	2,546,252.83	56,847.09	-	405,068.62
Maintenance of Bridges	50,043.65	445,000.00	-	2,960.05	-	498,003.70	371,925.41	-	-	126,078.29
Maintenance of Highways	-	5,445,000.00	900,000.00	22,241.74	2,060.83	6,369,302.57	6,109,559.36	26,477.45	531.76	232,734.00
Old Town--Indian Island Bridge	151,503.15	-	-	-	-	151,503.15	135,033.22	-	-	16,469.93
Portland-Bangor Traffic Survey	-	-	30,000.00	-	-	30,000.00	-	-	-	-
Post War Surveys	11,521.84	-	-	-	-	11,521.84	7,890.35	-	-	3,631.49
Reimbursement Work--Suspense Account	17,479.88	-	-	295,534.93	-	313,014.81	263,712.43	-	-	49,302.38
Removal of Snow from Highways	-	1,875,000.00	110,000.00	123,456.57	-	2,108,456.57	2,075,142.52	-	29,700.80	3,613.25
Replacing Railroad Warning Signs	-	-	807.82	-	-	807.82	807.82	-	-	-
Special Resolves	128,808.40	157,000.00	-	12,500.00	669.11	298,977.51	106,881.66	83,106.18	-	108,989.67
State Aid Reconstruction	4,445.50	-	-	-	-	4,445.50	-	4,445.50	-	-
Third Class Reconstruction	33,242.55	-	-	-	1,397.63	34,640.18	6,848.25	12,289.23	-	15,502.70
Town Road Improvement	122,669.99	500,000.00	-	324.91	200.00	623,194.90	497,095.29	19,358.87	-	106,740.74
Contributions to Other Funds for:										
Accounting, Auditing, Purchasing and Legal Services	-	49,210.00	2,099.00	-	-	51,309.00	53,944.89	-	(2,635.89)	-
Court Audits	-	3,850.00	-	-	-	3,850.00	2,140.47	-	1,709.53	-
Employees Retirement	-	159,165.00	165.00	-	-	159,330.00	159,330.00	-	-	-
Gas Tax Administration	-	36,750.00	-	-	-	36,750.00	35,823.64	-	926.36	-
Topographical Mapping	-	10,000.00	-	-	-	10,000.00	-	10,000.00	-	-
	3,750,010.99	16,990,513.00	1,351,608.82	5,399,305.15	2,047,698.58	29,539,136.54	23,609,455.33	2,057,698.58	47,159.17	3,824,823.46
<b>Other Departments</b>										
State Police--Administration	10,532.00	660,596.00	52,512.00	5,369.85	68,842.00	797,851.85	776,306.55	-	9,146.83	12,398.47
Public Buildings, Superintendent of:										
Maintenance Motor Vehicle Building	-	10,600.00	470.00	-	-	11,070.00	10,991.75	-	78.25	-
Police Headquarters	-	8,015.00	312.00	-	-	8,327.00	7,566.50	-	766.15	12.35
Secretary of State--Motor Vehicle Division	4,783.23	314,213.00	55,650.00	25,743.92	-	400,390.15	379,287.50	-	3,403.24	17,699.41
	15,315.23	993,424.00	108,944.00	31,113.77	68,842.00	1,217,639.00	1,174,152.30	-	13,376.47	30,110.23
<b>Total Highway Fund</b>	<b>\$3,765,326.22</b>	<b>\$17,983,937.00</b>	<b>\$1,460,552.82</b>	<b>\$5,430,418.92</b>	<b>\$2,116,540.58</b>	<b>\$30,756,775.54</b>	<b>\$24,783,607.63</b>	<b>\$2,057,698.58</b>	<b>\$60,535.64</b>	<b>\$3,854,933.69</b>

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**SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS**  
Year Ended June 30, 1951

	Balance Forward 7-1-50 (As adjusted)	Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	Balance Carried Forward
Aeronautic Fund	\$ 18,255.79	\$ 43,927.24	\$ -	\$ 62,183.03	\$ 28,787.48	\$ 3,779.33	\$ 29,616.22
Construction	7,618.93		-	7,618.93	1,000.00	-	6,618.93
Agriculture Department:							
Blueberry Inspection		5,376.51	-	5,376.51	5,376.51	-	
Blueberry Research	1,883.49	20,827.61	-	22,711.10	22,300.51	-	410.59
Certification of Seed	36,480.95	96,695.00	-	133,175.95	87,239.95	-	45,936.00
Certification of Oats	5,081.62	5,986.63	-	11,068.25	4,487.25	-	6,581.00
Maine Apple Tree Pool	15.25	4,306.70	-	4,321.95	4,306.70	-	15.25
Fertilizer Inspection	-	1,894.19	-	1,894.19	1,820.19	-	74.00
Sardine Inspection	20,907.80	76,251.60	-	97,159.40	64,222.80	-	32,936.60
Seed Potato Program	14,338.19	6,877.40	-	21,215.59	12,783.32	-	8,432.27
Shipping Point Inspection	284,085.58	411,996.32	-	696,081.90	454,299.23	-	241,782.67
Suppression of European Corn Borer	4,902.60	5,714.73	-	10,617.33	5,174.64	-	5,442.69
Audit Department:							
Municipal Division	9,157.12	56,734.79	-	65,891.91	61,943.18	-	3,948.73
Augusta Airport Survey		3,000.00	-	3,000.00		-	3,000.00
Education Department:							
George Briggs Fund	4,234.67	2,849.76	-	7,084.43		-	7,084.43
Federal Vocational Education-- Smith-Hughes Act	48,380.53	47,710.53	-	96,091.06	48,674.31	-	47,416.75
Federal Vocational Education-- George-Barden Act	127,037.06	119,456.06	-	246,493.12	117,187.61	-	129,305.51
Federal School Lunches	24,909.86	373,343.00	-	398,252.86	357,783.86	-	40,469.00
Federal Ed. Equip. --N. Y. A.	5,715.96	41.60	-	5,757.56	310.00	-	5,447.56
Mary H. Knight Legacy		909.68	-	909.68		-	909.68
School Survey		771.00	-	771.00	586.93	-	184.07
Surplus Food Distribution	7,332.40	8,454.38	-	15,786.78	10,731.67	-	5,055.11
Examining Boards:							
Architects	3,332.85	1,072.00	-	4,404.85	565.37	-	3,839.48
Accountancy	801.73	350.00	-	1,151.73	322.21	-	829.52
Bar Examiners	-	2,010.00	-	2,010.00	1,404.34	-	605.66

## SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1951

	Balance Forward 7-1-50 (as adjusted)	Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	Balance Carried Forward
Chiropractors	825.41	885.50	-	1,710.91	542.74	-	1,168.17
Dental Examiners	861.64	2,089.00	-	2,950.64	1,711.93	-	1,238.71
Embalming Examiners	14,672.28	1,885.00	-	16,557.28	2,849.21	-	13,708.07
Registration of Medicine	17,912.36	3,020.01	-	20,932.37	2,043.44	-	18,888.93
Registration of Nurses	31,699.95	9,329.35	-	41,029.30	11,106.44	-	29,922.86
Optometry	943.21	1,305.00	-	2,248.21	958.25	-	1,289.96
Osteopathy	2,521.35	845.00	-	3,366.35	680.01	-	2,686.34
Commissioners of Pharmacy	9,746.43	3,383.00	-	13,129.43	2,753.25	-	10,376.18
Podiatry and Chiropody	4,430.88	250.00	-	4,680.88	152.22	-	4,528.66
Professional Engineers	2,754.90	1,335.60	-	4,090.50	1,844.89	-	2,245.61
Veterinary Examiners	428.14	170.00	-	598.14	189.41	-	408.73
Development Commission:							
Potato Tax	61,919.99	161,700.03	-	223,620.02	184,378.25	-	39,241.77
Health and Welfare Department:							
Barbers and Hairdressers	17,675.78	20,500.70	-	38,176.48	21,792.73	-	16,383.75
Bedding and Mattress Inspection	5,328.55	4,380.25	-	9,708.80	5,148.88	-	4,559.92
Business Enterprise Program	309.97	773.81	-	1,083.78	507.50	-	576.28
Cancer Control	1,043.06	20,266.54	-	21,309.60	20,809.60	-	500.00
Child Welfare Service	-(13.59)	35,834.16	-	35,820.57	35,822.19	-	-(1.62)
Control Over Plumbing	7,075.90	15,799.32	-	22,875.22	21,071.88	-	1,803.34
Heart Disease	9,451.65	5,471.44	-	14,923.09	13,923.09	-	1,000.00
Hospital Plans and Surveys	-	254.77	-	254.77	-	-	-
Indian Township Administration	4,665.71	2,216.62	-	6,882.33	2,453.80	-	4,428.53
Maternal and Child Health	677.36	107,656.42	-	108,333.78	101,633.78	-	6,700.00
Mental Health	3,701.50	19,564.04	-	23,265.54	22,462.76	-	802.78
Regulation of Cosmetics	3,976.66	5,788.05	-	9,764.71	6,437.59	-	3,327.12
Sale of Prophylactic Rubber Goods	5,134.72	625.00	-	5,759.72	1,881.88	-	3,877.84
Sanitary Engineering	48,475.38	62,648.82	-	111,124.20	63,053.63	-	48,070.57
State Plumbing Examining Board	3,470.29	6,436.50	-	9,906.79	7,646.82	-	2,259.97
Title VI--Public Health	2,560.91	98,349.95	-	100,910.86	99,432.83	-	1,478.03



SPECIAL REVENUE FUNDS—DEPARTMENTAL OPERATIONS  
Year Ended June 30, 1951

	Balance Forward 7-1-50 (as adjusted)	Departmental Revenue	Transfers To	Total Available	Expenditures	Transfers From	Balance Carried Forward
Tuberculosis Control	2,675.13	33,381.05	-	36,056.18	36,056.18	-	-
U.S. Aid to Crippled Children	386.88	101,799.80	-	102,186.68	88,872.68	-	13,314.00
Venereal Disease Control	1,158.50	27,490.34	-	28,648.84	28,048.84	-	600.00
Water Pollution	4,000.00	10,940.10	-	14,940.10	14,853.81	-	86.29
Inland Fisheries and Game Department	130,013.72	1,332,145.92	-	1,462,159.64	1,296,852.63	50,000.00	115,307.01
Emergency Fund	-	-	50,000.00	50,000.00	-	-	50,000.00
Insurance Department:							
Examination and Audit of Annual Statements	32,745.96	27,743.95	-	60,489.91	12,921.67	-	47,568.24
Examination of Agents and Brokers	9,044.57	4,580.00	-	13,624.57	3,982.61	-	9,641.96
Fire Investigation and Inspection	97,734.70	68,066.16	-	165,800.86	61,998.51	-	103,802.35
Maine Forestry District:							
Administration	320,906.62	493,149.42	-	814,056.04	450,521.08	-	363,534.96
Maine Milk Commission	9,273.49	26,582.93	-	35,856.42	25,945.03	-	9,911.39
Milk Advisory Committee	2,099.48	25,924.20	-	28,023.68	22,764.73	-	5,258.95
Military Defense Commission	410,422.93	60.00	-	410,482.93	926.54	-	409,556.39
Public Utilities Commission:							
Truck Division	35,480.94	68,914.55	-	104,395.49	53,104.49	-	51,291.00
Real Estate Commission	9,182.13	9,167.00	-	18,349.13	7,896.86	-	10,452.27
Sardine Development Commission	-	5,385.00	-	5,385.00	28.33	-	5,356.67
Sea and Shore Fisheries:							
Restoration and Development of Shell Fish	1,721.76	8,839.00	-	10,560.76	8,262.84	-	2,297.92
Maine Employment Security Commission:							
Administration	30,319.41	1,035,950.19	-	1,066,269.60	1,039,579.14	-	26,690.46
Special Administration	1,000.00	-	-	1,000.00	-	-	1,000.00
Toll Bridges:							
Augusta	27,600.39	100,004.40	-	127,604.79	118,454.46	-	9,150.33
Deer Isle--Sedgwick	(8,175.17)	50,599.45	-	42,424.28	42,755.73	-	-(331.45)
Kennebec--Carlton	37,161.28	30,543.01	-	67,704.29	33,500.00	-	34,204.29
Waldo--Hancock	246,358.16	93,567.80	-	339,925.96	73,894.45	-	266,031.51
<b>Total Special Revenue Funds</b>	<b>\$2,287,833.65</b>	<b>\$5,444,154.88</b>	<b>\$50,000.00</b>	<b>\$7,781,988.53</b>	<b>\$5,346,072.44</b>	<b>\$53,779.33</b>	<b>\$2,382,136.76</b>

# SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT

Year Ended June 30, 1951

<u>Department</u>	<u>Amount</u>
<u>Attorney General:</u>	
Special Assignments	\$ 25,000.00
Increased Salaries of County Attorneys	1,875.00
<u>Boxing Commission:</u>	
Increased Salaries of Two Commissioners	172.18
<u>Education:</u>	
Acquiring and Converting Property in Farmington for use as a Girl's Dormitory at the State Teachers College	19,000.00
Acquiring Site, Constructing and Equipping a Two-room Elementary School in Edmunds Township	12,000.00
<u>Executive:</u>	
Additional Funds for Civil Defense and Public Safety	14,338.90
Defray Expenses of Fire Emergency Committee, as Activities of Committee were Extended	274.83
To Finance Operations of the Industrial Mobilization Division of the Executive Department	25,000.00
<u>Forestry Department:</u>	
Proportional Operating Costs of the Northeastern Forest Fire Protection Commission	1,259.40
<u>Labor and Industry:</u>	
To Maintain "Her Own Business" Program	7,098.10
<u>Library, Maine State:</u>	
Purchase and Distribution of Maine Court Reports and Ancient Vital Records	3,802.33
<u>Public Buildings, Superintendent of:</u>	
Install Heating System in Carpenter Shop Building	2,400.00
<u>Racing Commission:</u>	
Additional Funds for Increased Personnel	2,699.03
<u>Running Horse Racing Commission:</u>	
To Provide Funds for Operations of Commission	25,645.45
<u>Secretary of State:</u>	
Expense of Special Elections	3,162.71
<u>Supreme Judicial and Superior Courts:</u>	
Defraying the Expense of Codification of the State Constitution	874.40
<u>Taxation, Bureau of:</u>	
To Cover Expense of Sales Tax Administration	32,780.46
<u>Treasurer of State:</u>	
Increased Salary of Treasurer	613.67
Total	\$ 177,996.46

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**QUASI-INDEPENDENT  
AGENCIES**

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**MAINE PORT AUTHORITY**  
**Comparative Balance Sheets**  
**As of June 30**

	<u>1 9 5 1</u>	<u>1 9 5 0</u>	<u>1 9 4 9</u>
<b>Assets</b>			
Cash	\$ 14,078.56	\$ 39,632.35	\$ 27,239.46
Investments	84,062.50	84,062.50	84,062.50
Accounts Receivable	7,939.12	10,306.45	6,098.91
Wharf, Structures, and Buildings	1,997,290.54	1,834,466.27	1,833,092.97
Equipment, Furniture and Fixtures	8,137.92	7,368.83	7,323.83
Unexpired Insurance	6,391.72	6,185.36	6,099.77
<b>Total Assets</b>	<b><u>\$2,117,900.36</u></b>	<b><u>\$1,982,021.76</u></b>	<b><u>\$1,963,917.44</u></b>
<b>Liabilities</b>			
Accounts Payable	373.50	5,664.71	2,632.62
Notes Payable	170,000.00	-	-
Other Accrued Liabilities	174.18	4,160.38	143.34
<b>Total Liabilities</b>	<b><u>170,547.68</u></b>	<b><u>9,825.09</u></b>	<b><u>2,775.96</u></b>
<b>Reserves</b>			
Reserve for Depreciation	308,348.16	287,958.64	260,064.12
Reserve for Deferred Maintenance	84,062.50	84,062.50	101,059.40
City of Portland Fund	-	1,229.51	1,649.29
Port Book	-	-	878.50
<b>Total Reserves</b>	<b><u>392,410.66</u></b>	<b><u>373,250.65</u></b>	<b><u>363,651.31</u></b>
<b>Surplus</b>			
Donated Surplus	1,620,260.99	1,620,260.99	1,620,260.99
Earned Surplus (Deficit)	(65,318.97)	(21,314.97)	(22,770.82)
<b>Total Surplus</b>	<b><u>1,554,942.02</u></b>	<b><u>1,598,946.02</u></b>	<b><u>1,597,490.17</u></b>
<b>Total Liabilities, Reserves and Surplus</b>	<b><u>\$2,117,900.36</u></b>	<b><u>\$1,982,021.76</u></b>	<b><u>\$1,963,917.44</u></b>

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

	<u>1 9 5 1</u>	<u>1 9 5 0</u>	<u>1 9 4 9</u>
<b>Income:</b>			
Wharfage -- Trucked Cargo	\$ 10,332.10	\$ 9,332.62	\$ 3,138.11
Absorption -- Rail Cargo	16,962.54	60,301.57	13,298.52
Dockage	320.00	92.00	1,383.33
Water and Electricity	5,209.95	5,544.67	2,501.60
Storage	2,520.39	15,619.09	10,918.53
Rentals	30,459.13	22,295.93	28,852.06
Grain Inspection	15,628.62	7,442.95	1,491.99
<b>Total Operating Income</b>	<b><u>81,432.73</u></b>	<b><u>120,628.83</u></b>	<b><u>61,584.14</u></b>
<b>Expense:</b>			
Personal Services	47,365.63	48,302.20	47,698.39
Operating Expenses:			
Depreciation -- Plant and Equipment	26,964.78	28,256.48	31,281.02
Handling Freight	11,173.41	35,752.11	12,492.28
Insurance and Fire Protection	9,626.93	8,406.89	8,311.16
Water, Heat, Light and Power	4,328.99	4,753.51	3,365.39
Grain Inspection	-	134.29	224.13
Miscellaneous	76.00	80.69	67.77
Maintenance and Repairs	4,367.62	7,578.51	5,565.96
General Office Expense	11,018.61	6,069.70	4,243.72
<b>Total Operating Expense</b>	<b><u>114,921.97</u></b>	<b><u>139,334.38</u></b>	<b><u>113,249.82</u></b>
<b>Net Loss from Operations</b>	<b><u>(33,489.24)</u></b>	<b><u>(18,705.55)</u></b>	<b><u>(51,665.68)</u></b>
<b>Other Income:</b>			
Interest Income	1,855.00	1,855.00	1,218.82
Port Book	2,225.00	1,340.84	-
Miscellaneous	657.90	294.73	488.72
<b>Total Other Income</b>	<b><u>4,737.90</u></b>	<b><u>3,490.57</u></b>	<b><u>1,707.54</u></b>
<b>Other Expense:</b>			
Demolition of Grain Gallery	-	-	6,333.00
Premium on Securities Purchased	-	-	642.72
<b>Total Other Expense</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>6,975.72</u></b>
<b>Net Loss for Year</b>	<b><u>(\$28,751.34)</u></b>	<b><u>(\$15,214.98)</u></b>	<b><u>(\$56,933.86)</u></b>

**MAINE MARITIME ACADEMY**  
**Comparative Balance Sheets**  
**As of June 30**

	<u>1 9 5 1</u>	<u>1 9 5 0</u>	<u>1 9 4 9</u>
<b>Assets</b>			
Cash	\$ 2,121.57	\$ 3,449.78	\$ 3,904.05
Accounts Receivable -- Less Reserve	20,795.24	19,057.84	28,572.19
Inventories	15,521.93	13,287.74	14,761.29
Equipment	67,833.94	65,216.21	63,003.14
Land	12,852.40	12,434.30	12,434.30
Buildings and Improvements	87,841.29	87,116.21	85,679.65
Accrued Items and Prepaid Charges	<u>2,615.51</u>	<u>3,126.94</u>	<u>3,040.79</u>
Total Assets	<u>\$209,581.88</u>	<u>\$203,689.02</u>	<u>\$211,395.41</u>
<b>Liabilities</b>			
Accounts Payable	<u>27,450.08</u>	<u>16,785.04</u>	<u>22,846.34</u>
<b>Reserves</b>			
Cadet Fund	221.97	178.62	858.88
Cadet Year Book	<u>4,039.53</u>	<u>2,750.73</u>	<u>3,622.17</u>
Total Reserves	<u>4,261.50</u>	<u>2,929.35</u>	<u>4,481.05</u>
<b>Surplus</b>			
Appropriated (Fixed Assets)	168,527.63	164,766.72	161,117.09
Unappropriated	<u>9,342.67</u>	<u>19,207.91</u>	<u>22,950.93</u>
Total Surplus	<u>177,870.30</u>	<u>183,974.63</u>	<u>184,068.02</u>
Total Liabilities, Reserves and Surplus	<u>\$209,581.88</u>	<u>\$203,689.02</u>	<u>\$211,395.41</u>

Note: The State investment in buildings prior to the establishment of the Academy is not reflected on this balance sheet.

**MAINE MARITIME ACADEMY**  
**Comparative Balance Sheets**  
**As of June 30**

	<u>1 9 5 1</u>	<u>1 9 5 0</u>	<u>1 9 4 9</u>
<b>Income:</b>			
Per Capita Payments from Federal Government	\$ 24,847.00	\$ 24,632.70	\$ 24,799.68
Cadet Subsistence from Federal Government	39,120.75	41,529.00	47,452.50
Cadet Subsistence	36,059.29	22,288.58	-
Cadet Service Charge (Tuition)	63,944.13	59,924.76	39,150.00
Sale of Clothing	42,957.33	22,759.27	35,567.96
Sale of Books	4,405.99	3,129.98	3,887.55
Athletic, Laboratory and Breakage Fees	5,827.86	5,563.04	-
Ship Repairs -- Federal Government	-	6,333.00	-
Miscellaneous	<u>3,926.65</u>	<u>1,047.19</u>	<u>1,513.51</u>
Total Income	<u>\$221,089.00</u>	<u>\$187,207.52</u>	<u>\$152,371.20</u>
<b>Expense:</b>			
Administrative	108,368.29	92,109.32	97,792.20
School	58,094.97	54,591.44	49,485.52
Mess	69,017.27	57,674.33	61,967.98
Training Ship	<u>89,581.24</u>	<u>84,445.34</u>	<u>98,797.24</u>
Total Expense	<u>325,061.77</u>	<u>288,820.43</u>	<u>308,042.94</u>
Excess of Expense Over Income	<u>103,972.77</u>	<u>101,612.91</u>	<u>155,671.74</u>
<b>Grants:</b>			
State of Maine	75,000.00	75,000.00	115,000.00
Federal Government	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
Total Grants	<u>100,000.00</u>	<u>100,000.00</u>	<u>140,000.00</u>
Net Loss from Operations	<u>(\$3,972.77)</u>	<u>(\$1,612.91)</u>	<u>(\$15,671.74)</u>



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**STATISTICS ON  
COUNTIES AND COURTS**

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**COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE**  
**December 31, 1950 as Compared With December 31, 1949**  
**ASSETS**

(Cents omitted)

County	December 31, 1950							December 31, 1949						
	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	\$ 21,712	\$ 7,199	\$ 1,517	\$ 23,100	\$20,747	\$11,447	\$ 85,722	\$ 22,018	\$ 7,037	\$ -	\$ 26,400	\$20,000	\$14,809	\$ 90,264
Aroostook	61,663	159,186	6,493	-	4,092	2,823	234,257	51,692	155,924	4,776	-	-	2,776	215,168
Cumberland	728	97,580	-	240,000	-	8,378	346,686	1,168	-	-	100,000	-	9,542	110,710
Franklin	31,917	-	2,096	-	-	4,599	38,612	22,149	-	2,245	1,906	100	4,215	30,615
Hancock*	-	-	-	-	-	-	-	28,206	-	14,685	40,000	-	658	83,549
Kennebec	116,059	20,135	28	-	2,892	3,558	142,672	91,772	10,000	-	-	2,028	7,530	111,416
Knox	41,392	-	81	6,000	-	324	47,797	26,918	-	16	8,000	-	306	35,240
Lincoln	9,951	15,641	9	65,000	68	4,181	94,850	9,342	14,071	-	75,000	-	3,312	101,793
Oxford	152,338	-	1,975	-	5,658	9,334	169,305	57,110	195,596	2,284	-	259	14,454	269,703
Penobscot	75,876	31,969	5,161	-	-	-	113,006	40,660	31,331	4,485	-	-	-	76,476
Piscataquis	24,513	-	2,285	5,250	-	16,652	48,700	22,611	-	1,963	10,500	-	16,325	51,399
Sagadahoc	25,935	-	-	-	145	490	26,570	25,840	-	6	-	22	485	26,353
Somerset	51,281	-	1,046	25,500	372	4,293	82,492	39,273	-	2,084	-	-	3,220	44,577
Waldo*	-	-	-	-	-	-	-	22,392	-	7,120	-	243	-	29,755
Washington	71,493	191,435	1,920	241,565	198	-	506,611	68,347	193,810	2,584	216,190	-	-	480,931
York	4,573	19,387	-	65,613	-	-	89,573	43,969	18,423	-	71,577	-	-	133,969
	<b>\$689,431</b>	<b>\$542,532</b>	<b>\$22,611</b>	<b>\$672,028</b>	<b>\$34,172</b>	<b>\$66,079</b>	<b>\$2,026,853</b>	<b>\$573,467</b>	<b>\$626,192</b>	<b>\$42,334</b>	<b>\$549,573</b>	<b>\$22,720</b>	<b>\$77,632</b>	<b>\$1,891,918</b>



## 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	\$ 108						\$ 23,100	\$ 11,447	
Aroostook	-	-	2,823	2,823	175,567	55,867	234,257	-	-	2,776	2,776	161,236	51,156	215,168
Cumberland	15,717	240,000	8,378	264,095	97,580	(14,989)	346,686	35,643	100,000	9,542	145,185	-	(34,475)	110,710
Franklin	600	-	4,599	5,199	6,073	27,340	38,612	-	1,906	4,215	6,121	-	22,601	30,615
Hancock*	-	-	-	-	-	-	-	-	40,000	658	40,658	(13,972)	56,863	83,549
Kennebec	136	-	3,558	3,694	20,315	118,663	142,672	4,913	-	7,530	12,443	10,129	88,844	111,416
Knox	-	6,000	324	6,324	-	41,473	47,797	-	8,000	306	8,306	10,000	16,934	35,240
Lincoln	-	65,000	4,339	69,339	15,641	9,870	94,850	-	75,000	3,470	78,470	14,071	9,252	101,793
Oxford	59,253	-	9,334	68,587	6,022	94,696	169,305	44,175	135,000	14,454	193,629	6,906	69,168	269,703
Penobscot	73,200	-	10,958	84,158	33,628	(4,780)	113,006	-	-	12,852	12,852	39,313	24,311	76,476
Piscataquis	-	5,250	16,652	21,902	(3,903)	30,701	48,700	-	10,500	16,325	26,825	(2,239)	26,813	51,399
Sagadahoc	323	-	490	813	-	25,757	26,570	8,250	-	485	8,735	-	17,618	26,353
Somerset	789	25,500	4,293	30,582	7,883	44,027	82,492	-	-	3,220	3,220	7,146	34,211	44,577
Waldo*	-	-	-	-	-	-	-	45,160	-	243	45,403	-	(15,648)	29,755
Washington	16,082	433,000	992	450,074	(5,468)	62,005	506,611	53,330	410,000	192	463,522	1,248	16,161	480,931
York	17,846	85,000	10,340	113,186	-	(23,613)	89,573	57,641	90,000	11,120	158,761	-	(24,792)	133,969
	<b>\$184,054</b>	<b>\$882,850</b>	<b>\$88,527</b>	<b>\$1,155,431</b>	<b>\$360,636</b>	<b>\$510,786</b>	<b>\$2,026,853</b>	<b>\$249,170</b>	<b>\$896,806</b>	<b>\$102,197</b>	<b>\$1,248,173</b>	<b>\$242,767</b>	<b>\$400,978</b>	<b>\$1,891,918</b>

\*1950 Figures Not Available at Time of Printing

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

## Year Ended December 31, 1950

(Cents omitted)

	ANDROSCOGGIN	AROOSTOOK	CUMBERLAND	FRANKLIN *	HANCOCK *	KENNEBEC	KNOX	LINCOLN	OXFORD	PENOBSCOT	PISCATAQUIS	SAGADAHOE	SOMERSET	WALDO *	WASHINGTON	YORK
<b>Revenues:</b>																
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/or Costs	27,509	84,573	78,497	10,227	13,918	47,816	9,318	5,394	19,758	84,726	10,730	12,793	24,906	12,629	25,231	51,228
Fees of Office	15,155	15,945	37,352	4,813	8,585	17,237	7,040	6,356	9,993	21,437	3,550	4,523	9,643	5,005	7,056	23,745
Rentals	3,751	144	1,260	-	-	250	-	-	-	-	-	-	-	-	-	-
Board	222	-	2,065	-	-	7,067	-	-	-	3,119	30	-	132	-	335	4
Sales	94	-	-	-	-	11	-	110	-	-	-	-	-	59	15	-
Miscellaneous	1,377	4,135	8,924	2,008	822	1,615	1,373	1,645	2,081	5,913	1,429	690	2,758	59	3,839	2,982
<b>Total Revenues</b>	<b>181,324</b>	<b>242,123</b>	<b>426,485</b>	<b>66,453</b>	<b>116,067</b>	<b>175,463</b>	<b>82,948</b>	<b>84,260</b>	<b>149,811</b>	<b>284,384</b>	<b>58,875</b>	<b>65,017</b>	<b>113,096</b>	<b>93,115</b>	<b>129,443</b>	<b>214,875</b>
<b>Add:</b>																
Transfer from Surplus	11,800	-	-	-	-	-	4,500	-	-	-	-	1,575	-	-	-	-
<b>Total</b>	<b>193,124</b>	<b>242,123</b>	<b>426,485</b>	<b>66,453</b>	<b>116,067</b>	<b>175,463</b>	<b>87,448</b>	<b>84,260</b>	<b>149,811</b>	<b>284,384</b>	<b>58,875</b>	<b>66,592</b>	<b>113,096</b>	<b>93,115</b>	<b>129,443</b>	<b>214,875</b>
<b>Expenditures:</b>																
County Courts	32,228	52,375	90,868	7,939	11,733	32,486	14,174	10,736	22,923	71,585	9,259	8,943	20,277	8,415	12,507	37,113
County Officers	12,095	15,834	78,607	5,149	5,243	9,656	3,803	6,635	9,418	17,801	1,813	4,658	7,044	9,170	6,019	23,489
Sheriff's Department	19,971	5,115	14,789	3,312	8,321	8,321	210	4,655	11,122	24,580	10,777	4,464	5,249	13,234	7,227	7,106
Support of Prisoners	27,079	18,714	62,379	5,208	10,518	23,609	6,063	2,056	3,141	30,015	3,745	7,372	13,651	12,199	10,855	26,812
County Officers' Salaries	25,810	45,952	29,550	12,500	18,593	20,200	20,439	13,000	21,500	26,000	12,300	17,040	21,550	13,266	18,650	33,765
Clerk Hire	16,870	13,302	-	3,460	6,564	17,239	-	3,870	10,305	26,436	3,579	5,490	10,297	4,580	4,946	18,034
County Buildings	25,411	10,639	31,751	4,139	12,975	8,939	7,168	8,967	8,320	28,882	5,977	4,478	6,827	11,147	10,664	13,459
Highways and Bridges	922	51,769	54,729	9,056	8,172	1,920	449	3,300	18,028	84,246	1,279	-	1,560	44,310	16,082	15,370
Farm Bureau	3,071	4,000	4,000	3,500	4,000	4,000	1,600	1,375	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	525	2,000	1,500	800	500	1,500	850	900	1,750
County Indebtedness	4,672	360	11,664	51	18,240	-	2,465	11,668	5,400	300	5,659	-	250	-	36,820	9,850
Suppression of Crime	-	-	12,390	-	-	12,388	-	-	-	-	-	-	-	-	-	-
Indexing	995	5,388	-	-	22,189	-	-	-	-	-	-	-	-	-	-	-
Employees' Retirement Fund	-	-	13,891	-	-	-	2,974	-	-	11,381	-	-	-	-	3,050	8,217
Fire Marshall	-	6,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	8,892	5,350	1,361	730	2,005	3,433	3,620	424	1,455	3,230	2,030	2,219	2,966	1,051	3,861	2,627
<b>Total Expenditures</b>	<b>179,516</b>	<b>237,203</b>	<b>406,999</b>	<b>55,794</b>	<b>129,553</b>	<b>135,670</b>	<b>68,410</b>	<b>73,678</b>	<b>131,070</b>	<b>316,153</b>	<b>54,905</b>	<b>56,878</b>	<b>103,156</b>	<b>116,215</b>	<b>134,960</b>	<b>214,749</b>
<b>Add:</b>																
Transfer to Road Repair Accounts	-	-	-	3,900	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-	-
<b>Total</b>	<b>179,516</b>	<b>237,203</b>	<b>406,999</b>	<b>59,694</b>	<b>129,553</b>	<b>145,670</b>	<b>68,410</b>	<b>83,678</b>	<b>131,070</b>	<b>316,153</b>	<b>54,905</b>	<b>56,878</b>	<b>103,156</b>	<b>116,215</b>	<b>134,960</b>	<b>214,749</b>
<b>Excess of Available Funds Over Expenditures</b>	<b>\$ 13,608</b>	<b>\$ 4,920</b>	<b>\$ 19,486</b>	<b>\$ 6,759</b>	<b>(\$13,486)</b>	<b>\$ 29,793</b>	<b>\$19,038</b>	<b>\$ 582</b>	<b>\$ 18,741</b>	<b>(\$31,769)</b>	<b>\$ 3,970</b>	<b>\$ 9,714</b>	<b>\$ 9,940</b>	<b>(\$23,100)</b>	<b>(\$5,517)</b>	<b>\$ 126</b>

\* 1949 figures used

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**STATISTICS ON  
CITIES AND TOWNS**

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

## ANDROSCOGGIN COUNTY AT CLOSE OF 1950 FISCAL YEAR

City, Town, or Plantation	Popula- tion 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Fund Surplus or (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Unappro- priated
Auburn	23,134	\$20,344,128	\$ 55.00	\$1,138,480	\$ 603,647	\$1,017,206	\$55,398	\$172,234
Durham	1,050	555,988	64.00	36,342	6,400	27,799	1,706	(8,507)
Greene	974	724,654	62.00	45,661	4,178	36,233	1,508	1,722
Leeds	797	397,265	90.00	36,360	4,823	19,863	667	(1,570)
Lewiston	40,974	37,986,789	47.00	1,818,382	1,447,357	2,089,273*		433,616
Lisbon	4,318	3,692,339	59.00	221,637	18,460	184,617	2,586	38,937
Livermore	1,313	741,268	74.00	55,889	18,000	37,063	(3,713)	20,635
Livermore Falls	3,359	2,421,324	65.00	159,951	121,000	121,066	29,343	25,061
Mechanic Falls	2,061	1,386,760	72.00	101,512	18,482	69,338	2,432	16,434
Minot	750	408,286	70.00	29,213	7,144	20,414		12,960
Poland	1,503	1,191,480	70.00	84,517	229	59,574	2,266	7,698
Turner	1,712	1,078,910	76.00	83,371	27,323	53,945	2,447	13,691
Wales	437	304,225	64.00	19,800		15,211	1,831	2,406
Webster	1,212	610,235	76.00	47,368	6,985	30,512	1,329	3,359

## AROSTOOK COUNTY

Amity**	300	85,982	113.00	9,944	5,013	4,299	2,198	(4,802)
Ashland	2,370	942,867	132.00	125,997	35,149	47,143	3,915	18,279
Bancroft	165	102,723	92.10	9,584	1,000	5,136	323	115
Benedicta**	225	105,874	92.00	9,929	1,100	5,293	4,328	2,501
Blaine**	1,118	515,085	92.00	48,188	1,481	25,754	5,676	9,749
Bridgewater	1,279	745,830	79.00	59,858	27,026	37,291	2,023	26,102
Caribou	9,923	6,435,560	75.00	487,845	37,000	311,778	16,616	(3,369)
Castle Hill	581	402,241	70.00	32,774	1,000	20,112		(2)
Chapman**	381	183,527	85.00	15,843	14,413	9,176	(9,557)	3,503
Crystal**	373	235,622	82.00	19,588		11,781	6,386	7,475
Dyer Brook	219	126,200	110.00	14,047		6,310	2,070	25,515
Eagle Lake	1,516	288,280	122.00	36,046	6,832	14,414	2,265	15,672
Easton**	1,664	1,110,845	92.00	103,224	40,132	55,542	27,030	(28,069)
Fort Fairfield	5,791	5,472,520	83.00	457,015	91,014	273,626	28,355	56,444
Fort Kent	5,343	1,543,995	140.00	219,240	80,923	77,199	29,866	23,982
Frenchville	1,528	425,325	124.00	53,664	570	21,266	396	12,861
Grand Isle	1,230	331,120	108.00	36,532	392	16,556	4,501	16,944
Haynesville	185	76,171	100.00	7,749		3,808	965	897
Hershey	116	84,287	72.00	6,178	407	4,214	546	1,056
Hodgdon	1,162	603,555	84.00	51,494	3,944	30,177	2,533	11,502
Houlton	8,377	6,287,367	85.00	541,338	113,562	314,368	54,095	60,128
Island Falls	1,237	540,179	98.00	54,000	6,192	27,008	2,624	19,149

AROOSTOOK COUNTY - Continued

	Limestone	2,427	1,332,951	114.00	153,267	52,985	66,648	(9,182)	(4,263)
	Linneus	777	358,115	74.00	27,044	6,698	17,906	1,702	4,455
	Littleton	1,001	588,984	77.00	46,030	19,875	29,449	9,531	(3,744)
	Ludlow	361	119,831	101.00	12,283	4,007	5,992	3,495	2,870
	Madawaska	4,900	3,043,195	106.00	325,714	96,649	152,160	9,404	(5,147)
	Mapleton	1,367	770,160	100.00	77,985	19,400	38,508	4,200	4,455
	Mars Hill	2,060	1,522,280	83.00	127,933	1,000	76,114	865	7,588
	Masardis	523	409,010	82.00	33,950	15,046	20,451	3,112	2,080
	Merrill	383	185,487	94.00	17,721	-	9,274	4,000	13,641
	Monticello	1,284	702,683	77.00	55,270	17,083	35,134	1,139	2,763
	New Limerick	543	250,320	81.00	20,608	-	12,516	1,912	5,256
	New Sweden**	827	461,170	86.00	40,438	5,207	23,059	847	8,015
	Oakfield	1,009	367,423	108.00	40,396	4,976	18,371	221	18,165
	Orient**	176	104,111	99.00	10,420	4,866	5,206	944	(2,786)
	Perham	572	396,555	76.00	30,612	27,477	19,828	(10,251)	9,345
	Portage Lake	542	342,385	98.00	33,908	13,440	17,119	6,960	5,318
	Presque Isle	9,954	16,603,240	39.00	654,003	34,500	830,162	9,449	72,061
	St. Agatha	1,512	453,715	144.00	66,112	15,050	22,686	4,557	3,982
	Sherman	1,029	463,770	122.00	57,339	48,303	23,189	(4,498)	(16,363)
	Smyrna	349	208,302	88.00	18,637	750	10,415	2,638	7,400
	Stockholm	641	199,973	104.00	21,301	385	9,999	(361)	14,667
	Van Buren	5,094	1,859,455	88.00	166,647	58,444	92,973	12,447	(4,301)
	Wade	343	171,850	112.00	19,448	11,399	8,593	383	(6,394)
	Washburn	1,913	1,209,240	86.00	105,339	8,000	60,462	236	26,317
	Westfield**	557	480,362	83.00	40,261	-	24,018	1,014	18,076
	Weston	248	94,954	114.00	11,005	934	4,748	230	1,820
	Woodland	1,292	627,715	94.00	59,881	3,075	31,386	9,114	11,985
	Allagash Plantation	680	360,977	174.00	63,218	6,201	18,049	3,581	1,014
	Cary Plantation**	278	74,377	84.00	6,449	366	3,719	3,051	148
	Caswell Plantation	687	240,000	120.00	29,175	13,909	12,000	535	(3,707)
	Cyr Plantation	256	166,710	73.00	12,326	-	8,336	5,261	3,311
	E Plantation	30	45,153	77.00	3,509	-	2,257	466	1,114
	Garfield Plantation**	116	45,726	96.00	4,489	-	2,286	475	12,061
	Glenwood Plantation	53	49,570	91.00	4,550	5	2,479	847	912
	Hamlin Plantation**	430	157,020	87.00	13,888	-	7,851	4,595	10,002
	Hammond Plantation	120	92,155	76.00	7,067	24	4,608	3,024	2,868
	Macwahoc Plantation	131	71,929	63.00	4,661	24	3,596	(245)	1,361
	Moro Plantation**	84	81,037	74.00	6,075	2,000	4,052	1,030	1,814
	Nashville Plantation**	28	72,321	49.00	3,571	-	3,616	1,527	378

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\*Five and one-half per cent debt limit

\*\*1949 figures used

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

AROSTOOK COUNTY - Continued  
AT CLOSE OF 1950 FISCAL YEAR

City, Town, or Plantation	Popula- tion 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Fund Surplus or (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Unappro- priated
New Canada Plantation	444	\$ 165,884	\$120.00	\$ 20,146	\$ 7,369	\$ 8,294	\$ 23	\$ (777)
Oxbow Plantation**	189	94,906	72.00	6,922	-	4,745	795	2,132
Reed Plantation	351	92,710	116.00	11,030	-	4,636	647	10,084
St. Francis Plantation**	1,384	194,875	195.00	38,979	-	9,744	2,562	15,692
St. John Plantation	569	130,857	120.00	16,300	347	6,543	(514)	3,864
Wallgrass Plantation	1,035	198,140	155.00	31,450	8,353	9,907	3,864	(2,144)
Westmanland Plantation	77	124,490	53.00	6,655	1,000	6,225	1,731	149
Winterville Plantation	373	64,623	90.00	6,047	-	3,231	126	6,363

## CUMBERLAND COUNTY

Baldwin	725	707,391	66.00	47,294	2,000	35,370	8,704	(2,282)
Bridgton	2,950	1,985,078	76.00	153,305	71,420	99,254	1,008	29,625
Brunswick	10,996	9,162,963	51.00	475,895	130,416	458,148	32,227	61,638
Cape Elizabeth	3,816	4,747,110	58.80	282,382	115,000	237,356	9,525	(54,935)
Casco	881	773,908	47.00	37,001	10,637	38,695	740	1,282
Cumberland	2,030	2,099,423	63.40	134,797	23,251	104,971	1,712	(70,751)
Falmouth	4,342	3,938,567	55.00	222,309	138,500	196,928	8,156	(98,778)
Freeport	3,280	2,336,848	72.00	170,584	72,149	116,842	(8,798)	32,285
Gorham	4,742	3,167,585	60.00	193,367	103,810	158,379	6,795	33,189
Gray	1,631	976,405	84.00	83,329	29,260	48,820	5,348	12,223
Harpwell	1,664	1,497,330	68.00	103,339	19,575	74,867	-	42,557
Harrison	1,026	830,882	57.00	48,245	3,561	41,544	2,561	5,548
Naples	747	887,315	52.00	46,836	29,428	44,366	711	11,477
New Gloucester	2,628	728,680	80.00	59,311	4,204	36,434	1,535	8,750
North Yarmouth**	942	486,658	68.00	33,738	12,212	24,333	-	2,050
Otisfield	599	515,744	66.00	34,558	17,141	25,787	438	4,914
Portland	77,634	94,987,125	56.40	5,423,082	3,730,837	4,749,356	6,374	67,688
Pownal	752	1,287,833	100.00	29,278	6,198	14,392	1,003	488
Raymond	620	912,244	58.00	53,531	38,211	45,612	27,823	(320)
Scarboro**	4,600	3,082,471	90.00	280,632	50,323	154,124	5,404	66,438
Sebago	577	827,985	64.00	53,552	-	41,399	4,853	7,812
South Portland	21,866	18,262,025	59.50	1,104,867	889,364	913,101	9	94,842
Standish**	1,786	1,995,990	55.00	111,143	2,049	99,800	5,078	9,836
Westbrook	12,284	11,176,150	52.00	620,130	315,544	558,808	134,971	(12,721)
Windham	3,434	2,860,866	69.00	199,912	40,375	143,043	13,621	16,300
Yarmouth	2,669	1,661,595	70.00	118,451	4,522	83,080	(2,331)	23,133

## FRANKLIN COUNTY

Avon	391	179,833	78.00	14,348	5,903	8,992	603	(1,121)
Carthage	339	179,913	80.00	14,621	8,904	8,996	(4,587)	3,589
Chesterville**	588	313,720	96.00	30,546	4,085	15,686	(902)	1,552
Eustis	763	511,752	69.00	35,977	14,068	25,588	5,473	(4,103)
Farmington	4,677	3,434,380	59.00	206,062	33,417	171,719	21,786	10,550
Industry	315	191,000	82.00	15,890	48	9,550	1,190	4,529
Jay	3,102	2,379,650	73.00	175,949	6,839	118,983	1,036	5,692
Kingfield	963	388,449	84.00	33,500	1,215	19,422	2,568	13,536
Madrid	162	94,078	86.00	8,205	796	4,704	1,151	2,410
New Sharon	755	348,255	86.00	30,528	16,613	17,413	885	(13,320)
New Vineyard	447	242,943	84.00	20,767	10,144	12,147	1,102	(7,801)
Phillips**	1,088	615,415	84.00	52,664	17,386	30,771	4,072	12,356
Rangeley	1,228	1,942,577	52.60	103,311	27,214	97,129	5,366	(14,837)
Strong	1,036	572,045	76.00	44,390	21,175	28,602	4,054	3,340
Temple**	284	173,487	78.00	13,769	3,585	8,674	2,698	771
Weld	361	449,910	60.00	27,346	4,724	22,496	939	7,532
Wilton	3,455			No figures available				
Coplin Plantation	64	76,925	51.00	3,968	39	3,846	2,356	1,833
Dallas Plantation	81	209,938	61.00	12,902	-	10,497	2,030	1,015
Rangeley Plantation	44	243,093	45.00	10,993	-	12,155	2,510	1,249
Sandy River Plantation	55	194,905	40.00	7,856	-	9,745	339	482

## HANCOCK COUNTY

Amherst**	151	72,071	90.00	6,630	189	3,604	275	2,197
Aurora**	91	84,284	56.00	4,810	-	4,214	436	6,255
Bar Harbor	3,864	7,670,200	48.00	371,773	114,609	383,510	469	(67,270)
Blue Hill	1,308	1,118,995	69.00	78,437	47,021	55,950	(30,187)	6,903
Brooklin**	546	572,095	64.00	37,193	-	28,605	4,835	13,103
Brooksville	751	335,404	113.00	38,576	8,524	16,770	(7,428)	4,745
Bucksport	3,120	4,609,630	50.60	235,829	221,710	230,482	45,180	(189,555)
Castine	793	644,189	75.00	48,817	2,360	32,209	639	5,134
Cranberry Isle**	228	409,750	48.00	19,935	52	20,488	1,843	3,377
Dedham	374	421,744	64.00	27,298	5,170	21,087	312	2,403
Deer Isle**	1,234	662,900	74.00	50,195	366	33,145	2,817	11,227
Eastbrook	199	110,505	72.00	8,103	402	5,525	48	846
Ellsworth	3,936	7,908,011	36.00	288,249	172,028	395,401	7,885	(40,207)
Franklin**	709	301,197	65.00	20,145	8,337	15,060	757	(4,132)
Gouldsboro**	1,168	724,207	62.00	45,915	19,892	36,210	1,259	2,143
Hancock**	755	415,557	68.00	28,918	2,400	20,778	663	1,035
Lamoine**	443	228,825	65.00	15,333	14,028	11,441	2,083	11,680
Mariaville**	153	100,383	80.00	8,151	2,040	5,019	468	448
Mount Desert	1,776	4,150,680	68.00	284,109	28,000	207,534	16,560	9,595
Orland	1,155	414,458	84.00	35,689	8,000	20,723	4,841	14,118
Otis**	109	92,704	75.00	7,052	-	4,635	225	1,333
Penobscot	699	240,847	110.00	27,063	626	12,042	(935)	15,297
Sedgwick	614	280,490	90.00	25,703	1,541	14,025	872	1,569
Sorrento**	201	337,399	57.00	19,430	2,039	16,870	151	2,759
Southwest Harbor	1,534	1,606,330	64.40	103,975	6,500	80,317	15,771	21,942

\*\*1949 Figures Used

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

HANCOCK COUNTY - Continued  
AT CLOSE OF 1950 FISCAL YEAR

City, Town, or Plantation	Popu- ation 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Fund Surplus or (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Unappro- priated
Stonington**	1,660	787,790	74.00	59,649	740	39,390	10,221	9,014
Sullivan**	762	415,155	66.00	27,979	2,219	20,758	1,481	6,860
Surry	448	309,460	71.00	22,429	3,715	15,473	20	5,471
Swan's Island	468			No figures available				
Tremont	1,115	558,970	76.00	43,343	21	27,949	2,867	11,632
Trenton**	358	225,534	54.00	12,506	49	11,277	245	8,964
Verona	374	116,620	88.00	10,572	648	5,831	364	3,124
Waltham**	154	90,132	75.00	6,898	-	4,507	1,533	1,032
Winter Harbor**	568	496,470	63.00	31,668	9,571	24,824	110	(3,934)
Long Island Plantation	97			No figures available				
Osborn Plantation**	49	59,718	53.00	3,196	-	2,986	279	1,186
No. 33 Plantation**	37	61,000	55.00	3,406	8	3,050	396	939

## KENNEBEC COUNTY

Albion	992	498,805	74.00	37,602	18	24,940	1,356	7,533
Augusta	20,913	15,973,850	56.00	910,061	298,702	798,693	5,033	132,282
Belgrade	1,099	883,662	82.00	73,271	12,092	44,183	7,135	15,437
Benton	1,421	595,341	86.00	52,237	404	29,767	1,297	12,884
Chelsea	2,169	319,752	85.00	28,260	11,150	15,988	336	3,982
China**	1,375	808,450	61.00	50,182	30,053	40,423	1,042	1,977
Clinton	1,623	746,618	86.00	65,553	25,502	37,331	(360)	9,414
Farmingdale	1,449	1,009,180	63.00	64,641	216	50,459	1,613	9,558
Fayette	397	253,525	83.00	21,376	299	12,676	1,756	9,548
Gardiner**	6,649	5,032,576	62.00	317,120	380,000	251,629	588	289,388
Hallowell	3,404	2,147,515	64.00	139,736	47,000	107,376	478	(28,847)
Litchfield**	953	491,940	84.00	42,007	83	24,597	2,375	11,574
Manchester	664	527,435	63.00	33,736	3,210	26,372	9,343	8,126
Monmouth	1,683	1,298,410	61.00	80,751	16,581	64,921	1,737	(9,065)
Mount Vernon	653	442,265	81.00	36,376	4,997	22,113	384	1,604
Oakland	2,679	2,047,515	70.00	145,918	55,803	102,376	6,536	(37,162)
Pittston	1,258	409,480	88.00	36,841	11,518	20,474	4,605	(3,329)
Randolph	1,733	457,205	76.00	36,020	24,422	22,860	(186)	8,020
Readfield	1,022	535,065	72.00	39,311	1,737	26,753	4,031	3,851
Rome	420	441,823	66.00	29,505	1,566	22,091	569	4,846
Sidney	918	497,827	76.00	38,576	10,163	24,891	(8,026)	6,411
Vassalboro**	2,261	1,355,330	65.00	89,811	21,341	67,767	1,312	8,651
Vienna	231	137,060	80.00	11,208	5,458	6,853	(3,185)	4,518
Waterville	18,287	18,724,410	45.00	858,057	486,882	936,221	-	234,846
Wayne	459	424,135	68.00	29,303	6,800	21,207	1,733	(1,272)
West Gardiner	946	475,735	68.00	33,079	6,207	23,787	1,027	8,291
Windsor	740	423,680	70.00	30,249	396	21,184	2,296	20,709
Winslow	4,413	3,757,468	59.00	225,297	16,435	187,873	3,950	5,293
Winthrop	3,026	2,434,155	60.00	148,699	-	121,708	(5,654)	45,559



KNOX COUNTY

Appleton	671	286,400	85.00	24,806	3,033	14,320	1,973	932
Camden	3,670	4,904,731	50.00	248,396	160,299	245,237	168,760	(140,498)
Cushing**	376	215,361	87.00	19,097	57	10,768	(5,849)	7,703
Friendship	772	542,490	59.00	32,645	4,378	27,125	6,621	5,608
Hope	504	329,160	67.00	22,474	192	16,458	583	3,715
Isle-au-Haut	82			No figures available				
North Haven**	410	906,384	49.00	44,722	12,464	45,319	(4,857)	(11,213)
Owl's Head	784	418,982	69.00	29,460	3,541	20,949	1,156	3,561
Rockland	9,234	8,952,130	57.60	523,322	389,833 <sup>a</sup>	447,607	11,667	282,599
Rockport	1,656	1,400,061	74.00	104,955	10,248	70,003	2,328	3,676
Saint George	1,482	857,534	62.00	54,445	11,000	42,877	795	19,262
South Thomaston	654	290,179	66.00	19,713	3,918	14,509	112	5,530
Thomaston	2,810	1,832,185	69.00	128,405	84,353	91,609	7,734	2,614
Union	1,085	673,714	72.00	49,429	4,171	33,686	4,747	2,189
Vinalhaven	1,427	799,473	86.00	70,101	7,350	39,974	5,412	5,048
Warren	1,576	991,410	60.00	60,892	26,615	49,571	1,052	8,315
Washington	722	298,210	84.00	25,551	298	14,911	424	7,164
Matinicus Isle Plantation**	188	51,373	37.00	2,036	72	2,569	(285)	1,028

LINCOLN COUNTY

Alna	350	222,540	70.00	15,875	7,311	11,127	(280)	6,014
Boothbay	1,559	1,274,430	80.00	103,253	26,664	63,722	(77)	10,063
Boothbay Harbor**	2,290	2,538,170	61.00	157,048	4,244	126,909	529	8,164
Bremen	409	286,624	65.00	18,961	520	14,331	1,332	7,191
Bristol	1,476	1,035,985	77.20	81,251	6,480	51,799	4,414	5,173
Damariscotta	1,113	930,606	58.00	54,872	-	46,530	3,639	14,078
Dresden	729	290,685	80.00	23,786	7,711	14,534	4,975	4,908
Edgecomb	447	320,763	75.00	24,502	170	16,038	3,540	4,358
Jefferson**	1,215	510,334	83.00	43,079	10,403	25,517	(384)	14,401
Newcastle	1,021	784,024	66.00	52,652	16,500	39,201	3,172	8,097
Nobleboro	654	344,822	88.00	30,836	465	17,241	1,559	16,833
South Bristol	631	757,025	68.00	52,021	-	37,851	7,062	5,456
Southport	435	1,191,900	57.00	68,383	23,411	59,595	4,481	(2,687)
Waldoboro	2,536	1,438,152	76.00	111,406	41,568	71,908	4,586	31,093
Westport	146	169,480	81.00	13,887	8,187	8,474	311	1,793
Whitefield**	1,030	485,573	81.00	40,070	2,905	24,279	-	6,780
Wiscasset	1,584	2,120,713	58.00	124,310	102,531	106,036	48,676	14,042
Monhegan Plantation	75	170,962	48.00	8,311	48	8,548	3,277	187
Somerville Plantation	227	63,230	123.00	7,952	983	3,162	1,242	2,285

<sup>a</sup> Does not include \$150,000.00 Temporary Loans

\*\*1949 Figures Used

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

OXFORD COUNTY  
CLOSE OF 1950 FISCAL YEAR

City, Town, or Plantation	Popula- tion 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Surplus or (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Fund Unappro- riated
Andover	756	506,771	66.00	34,038	8,697	25,339	3,906	10,883
Bethel**	2,367	1,659,032	57.00	96,498	6,686	82,952	6,372	19,950
Brownfield	612	280,012	90.00	25,757	2,033	14,001	5,578	4,500
Buckfield	899	550,682	70.00	39,295	9,917	27,534	(1,462)	5,730
Byron**	96	143,675	63.00	9,137	361	7,184	575	1,056
Canton	746	424,235	72.00	31,166	275	21,212	2,169	8,762
Denmark	447	410,880	76.00	31,683	6,720	20,544	4,151	6,216
Dixfield	2,022	1,120,140	77.00	87,911	15,094	56,007	3,420	4,908
Fryeburg	1,926	1,243,401	65.00	82,417	5,000	62,170	3,784	8,620
Gilead**	140	204,250	52.00	10,744	6,496	10,213	594	2,793
Greenwood	604	356,095	86.00	31,110	16,325	17,805	1,190	4,252
Hanover	211	129,840	68.00	9,015	69	6,492	984	802
Hartford	381	290,164	68.00	20,046	2,013	14,508	(52)	16,064
Hebron	829	304,995	84.00	26,064	8,457	15,250	(3,887)	20,985
Hiram	804	510,673	96.00	49,703	8,420	25,534	573	3,861
Lovell	640	1,243,086	49.00	61,544	700	62,154	4,556	7,826
Mexico	4,762	1,524,180	80.00	125,771	30,807	76,209	6,857	55,280
Newry**	188	241,989	52.00	12,721	856	12,099	217	2,350
Norway	3,811	2,362,885	82.00	196,772	63,614	118,144	12,141	69,507
Oxford	1,569	715,305	82.00	59,807	8,196	35,765	2,278	4,751
Paris	4,358	2,998,125	70.00	213,194	475	149,906	28,672	49,934
Peru	1,080	1,028,695	60.00	62,643	622	51,435	8,743	(1,947)
Porter	1,052	305,740	116.00	36,249	12,606	15,287	5,121	(10,744)
Roxbury	348	187,485	84.00	16,001	2,579	9,374	385	1,561
Rumford	9,954	7,756,730	74.00	581,198	156,751	387,837	16,450	35,697
Stoneham	216	180,265	67.00	12,267	3,810	9,013	1,802	(2,459)
Stow	147	127,719	50.00	6,485	-	6,386	308	1,966
Sumner	526	293,645	80.00	23,882	2,500	14,682	6,131	5,644
Sweden**	212	198,853	78.50	15,764	233	9,943	1,448	635
Upton**	105	142,856	82.00	11,801	-	7,143	7,038	-
Waterford**	828	707,045	65.00	46,719	22,537	35,352	(23,060)	3,970
Woodstock	971	638,155	69.00	44,829	16,275	31,908	4,628	12,021
Lincoln Plantation**	71	605,548	42.00	25,523	779	30,277	5,979	2,309
Magalloway Plantation**	83	343,085	55.50	19,131	49	17,154	9,145	5,345

PENOBSCOT COUNTY

Alton	314	69,396	110.00	7,838	62	3,470	970	2,282
Bangor	31,558	36,454,766	53.80	1,986,835	1,371,515	1,822,738	-	215,344
Bradford	793	290,480	98.00	29,007	2,065	14,524	(1,569)	14,469
Bradley	786	240,721	110.00	27,019	1,669	12,036	-	3,385
Brewer	6,862	7,654,085	61.80	479,340	200,250	382,704	-	(145,247)
Burlington**	425	191,358	87.00	16,957	137	9,568	3,205	1,429
Carmel	996	363,187	91.00	33,725	7,532	18,159	1,958	(1,276)
Charleston	771	373,010	76.00	28,904	14,688	18,651	4,704	9,134
Chester	256	69,122	128.00	9,022	1,383	3,456	930	1,379
Clifton	193	82,738	84.00	7,124	825	4,137	190	1,543
Corinna	1,752	915,675	80.00	74,523	12,832	45,784	543	2,616
Corinth	1,167	505,200	68.00	35,236	8,550	25,260	5,574	4,555
Dexter	4,126	2,610,157	74.00	196,485	600	130,508	11,999	25,212
Dixmont	631	196,935	98.00	19,696	266	9,847	4,552	5,243
East Millinocket	1,358	1,686,915	92.00	156,384	13,350	84,346	4,439	4,141
Eddington	664	294,894	72.00	21,754	281	14,745	1,866	4,002
Edinburg	36	50,701	85.00	4,334	194	2,535	(190)	1,547
Enfield	1,196	510,915	86.00	44,569	1,799	25,546	8,385	10,890
Etna	458	142,525	88.00	12,851	997	7,126	(74)	3,897
Exeter	734	295,095	121.00	36,241	2,724	14,755	(3,092)	8,663
Garland	581	265,755	84.00	22,746	5,647	10,288	1,833	2,654
Glenburn	694	201,470	100.00	20,642	7,793	13,074	1,350	4,210
Greenbush	477	94,525	138.00	13,356	5,472	4,726	3,366	(1,572)
Greenfield	88	75,438	98.00	7,486	2,091	3,772	971	(1,219)
Hampden	3,608	1,288,310	100.00	131,438	30,510	64,416	(480)	(14,892)
Hermon	1,728	572,740	98.00	57,218	835	28,637	(2,835)	8,825
Holden	754	284,155	76.00	22,157	563	14,208	240	3,035
Howland	1,441	911,510	84.00	77,692	16,263	45,576	1,829	(11,682)
Hudson	455			No figures available				
Kenduskeag	387	157,045	82.00	13,142	2,139	7,852	(11)	1,821
Lagrange	511	250,427	78.00	19,914	3,613	12,521	(1,657)	3,602
Lee**	610	228,119	103.00	23,991	7,182	11,406	3,021	3,021
Levant	706	197,580	128.00	25,758	7,866	9,879	(2,296)	3,286
Lincoln	4,030	2,244,327	112.00	254,641	33,677	112,216	25,489	38,897
Lowell	192	82,619	90.00	7,524	1,466	4,131	1,519	2,604
Mattawamkeag	803	916,265	55.00	50,938	23,048	45,813	(17,087)	5,226
Maxfield	26	32,994	65.00	2,184	9	1,650	18	1,018
Medway	1,435	352,576	120.00	42,687	11,105	17,629	637	2,397
Milford	5,890	774,885	73.00	57,653	24,442	38,744	13,980	721
Millinocket	599	4,851,170	92.00	450,940	230,710	242,559	92,152	(21,013)
Newburgh**	2,190	1,385,742	80.00	16,499	4,000	10,036	98	802
Newport	8,261	6,215,180	70.00	98,463	25,312	69,287	7,603	(23,687)
Old Town	7,504	2,077,083	83.00	397,505	94,691	310,759	20,479	43,512
Orono	1,895	680,340	78.00	54,549	3,465	34,017	(1,358)	5,948

\*\*1949 Figures Used

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

## PENOBSCOT COUNTY - Continued AT CLOSE OF 1950 FISCAL YEAR

City, Town, or Plantation	Popula- tion 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Surplus or Fund (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Unappro- priated
Passadumkeag	331	92,275	112.00	10,563	992	4,614	1,637	1,190
Patten	1,536	765,300	108.00	83,909	33,289	38,265	3,995	(8,573)
Plymouth	496	179,653	104.00	19,069	5,000	8,983	(1,205)	4,911
Prentiss**	315	87,803	106.00	9,482	2,135	4,390	1,827	2,509
Springfield	414	122,591	118.00	14,718	3,798	6,130	6,208	1,089
Stetson	434	157,950	94.00	15,162	8,341	7,898	(4,025)	1,383
Veazie	776	823,022	58.00	48,311	41,031	41,151	6,624	(34,083)
Winn**	497	157,299	149.00	23,846	6,434	7,865	1,819	3,011
Woodville**	91	235,422	58.00	13,654	4,948	11,771	(956)	8,402
Drew Plantation**	72	73,667	63.00	4,701	54	3,683	1,498	718
Grand Falls Plantation**	22	60,806	84.00	5,150	77	3,040	1,566	736
Lakeville Plantation	50	138,830	46.00	6,443	-	6,942	1,418	1,640
Mount Chase Plantation**	250	101,464	100.00	10,335	7	5,073	1,768	4,469
Seboeis Plantation**	70	110,305	44.00	4,910	3,836	5,515	3,380	(2,775)
Stacyville Plantation	679	290,790	95.00	28,210	16,399	14,540	372	3,282
Webster Plantation	92	70,809	59.00	4,244	228	3,540	1,788	1,753
Carroll Plantation**	288	83,005	115.00	9,705	3,424	4,150	(3,024)	4,983

## PISCATAQUIS COUNTY

Abbot	462	177,540	100.00	18,120	5,242	8,877	2,221	1,749
Atkinson	400	198,456	92.00	18,567	-	9,923	2,914	6,199
Blanchard	75	104,783	66.00	7,000	2,304	5,239	64	(1,195)
Bowersbank	20	165,229	34.00	5,639	-	8,261	52	1,091
Brownville	1,964	1,061,715	72.00	78,018	15,279	53,086	2,951	17,375
Dover-Foxcroft	4,218	3,025,967	76.00	233,591	59,888	151,298	13,972	(18,125)
Greenville	1,889	1,115,325	76.00	86,445	-	55,766	2,468	12,975
Guilford	1,842	1,048,864	68.00	72,961	24,734	52,443	(189)	(1,371)
Milo	2,898	1,823,691	69.00	128,285	11,334	91,185	6,786	4,313
Monson	855	456,180	95.00	44,100	20,557	22,809	4,595	(1,361)
Parkman	590	258,310	84.00	22,115	5,305	12,916	1,594	494
Sangerville	1,161	586,340	104.00	61,894	21,102	29,317	2,535	(10,155)
Sebec	442	265,125	73.00	19,712	5,008	13,256	612	(2,929)
Shirley**	212	127,412	88.00	11,395	179	6,371	1,294	1,935
Wellington	252	108,963	127.00	14,060	80	5,448	1,335	3,396
Willimantic	189	141,300	83.00	11,884	2,229	7,065	706	272
Barnard Plantation	66	91,831	44.00	4,095	-	4,592	973	1,508
Elliottsville Plantation	39	181,810	58.00	10,617	1,517	9,091	407	248
Kingsbury Plantation**	35	104,851	78.00	8,208	43	5,243	2,710	1,079
Lakeview Plantation	23	103,608	42.00	4,373	-	5,180	2,302	1,507

SAGADAHOC COUNTY

Arrowsic**	172	89,365	68.00	6,212	1,800	4,468	1,183	(255)
Bath	10,644	10,492,315	54.00	576,260	333,064	524,616	4,552	144,296
Bowdoin	638			No figures available				
Bowdoinham	1,039	522,590	88.00	46,720	164	26,130	4,726	2,586
Georgetown**	510	445,275	86.00	38,813	15,489	2,214	205	2,653
Phippsburg**	1,134	724,890	83.00	61,024	67	36,245	2,256	9,594
Richmond	2,217	1,092,433	79.00	87,903	35,089	54,622	106	7,481
Topsham	2,626	1,765,609	62.00	111,586	10,992	88,280	11,492	37,756
West Bath	578	517,550	48.00	25,343	3,198	25,878	(464)	1,953
Woolwich**	1,344	666,625	82.00	55,752	106	33,331	8,483	(932)

SOMERSET COUNTY

Anson	2,199	993,050	92.00	93,050	39,122	49,653	2,561	14,476
Athens**	725	306,284	98.00	30,610	5,382	15,314	(351)	1,469
Bingham	1,354	947,614	59.00	57,206	25,880	47,481	2,583	(1,422)
Cambridge	326	168,468	83.00	14,235	1,034	8,423	1,359	3,855
Canaan	785	334,318	99.00	33,709	178	16,716	1,882	5,568
Cornville**	563	325,485	90.00	29,774	3,500	16,274	418	1,723
Detroit	492	212,440	63.00	13,732	136	10,622	564	8,110
Embden	303	453,439	68.00	31,089	-	22,672	1,554	10,012
Fairfield	5,811	3,374,322	67.40	232,074	53,893	168,716	17,247	16,966
Harmony	709	426,660	89.00	38,523	9,165	21,333	2,330	14,776
Hartland	1,310	808,789	70.00	57,545	22,596	40,439	4,340	10,238
Madison	3,639	3,624,513	59.00	216,910	2,167	181,226	(703)	45,825
Mercer	348	150,095	96.00	14,703	156	7,505	777	4,805
Moscow	482	2,817,963	34.00	96,171	15,400	140,898	950	(7,565)
New Portland	733	294,845	112.00	33,668	2,858	14,742	2,032	1,046
Norridgewock	1,784	745,493	89.00	67,678	30,933	37,275	3,522	15,646
Palmyra	965	398,016	100.00	40,498	14,308	19,901	2,045	12,883
Pittsfield	3,909	2,395,035	78.00	189,837	75,777	119,752	2,215	(62,093)
Ripley	389	156,825	108.00	17,261	10,391	7,841	(3,723)	(682)
St. Albans	1,035	404,070	100.00	41,140	20,008	20,204	895	15,828
Skowhegan	7,422	5,470,595	66.00	366,246	11,726	273,530	15,041	114,509
Smithfield**	354	319,706	62.00	20,104	7,600	15,985	(188)	2,428
Solon**	746	728,270	60.00	44,332	6,010	36,414	2,315	13,266
Starks	421	218,085	100.00	22,139	11,342	10,904	534	2,623
Brighton Plantation	106	87,009	91.00	8,002	4,350	4,350	54	28
Caratunk Plantation	96	216,218	52.00	11,399	3,000	10,811	540	999
Dennistown Plantation	24	177,611	28.00	4,997	-	8,881	4,531	3,089
Highland Plantation	56	44,407	85.00	3,838	-	2,220	877	(273)
Jackman Plantation	964	548,020	55.00	31,000	4,000	27,401	7,482	14,326
Moose River Plantation	203	174,980	60.00	10,706	159	8,749	893	7,440
Pleasant Ridge Plantation**	80	2,990,810	28.50	85,278	3,391	149,541	3,120	3,566
The Forks Plantation	45	163,590	45.00	7,428	-	8,180	3,496	2,390
West Forks Plantation	108	172,632	57.00	9,917	10,073	8,632	1,246	(4,852)

\*\*1949 Figures Used

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

WALDO COUNTY  
AT CLOSE OF 1950 FISCAL YEAR

City, Town or Plantation	Popula- tion 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Fund Surplus or (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Unappro- priated
Belfast	5,960	4,059,728	70.00	289,020	383,970	202,986	(280)	16,179
Belmont	258	119,900	62.00	7,665	1	5,995	1,840	4,489
Brooks	747	354,743	86.00	31,016	14,295	17,737	609	5,798
Burnham	706	336,455	98.00	33,432	10,834	16,823	954	(1,791)
Frankfort	578	244,214	104.00	25,964	5,581	12,211	1,644	8,385
Freedom**	466	190,755	88.00	17,167	2,508	9,538	627	4,156
Islesboro	529	981,120	66.00	65,210	29,607	49,056	693	(20,657)
Jackson	258	140,925	102.00	14,581	700	7,046	18	9,431
Knox	445	188,823	70.00	13,542	1,010	9,441	1,899	11,505
Liberty	497	245,810	78.00	19,611	1,024	12,291	836	1,544
Lincolnton	881	597,495	76.00	46,115	3,219	299,875	1,505	4,109
Monroe	593	263,715	110.00	29,495	3,761	13,186	162	8,090
Montville	466	192,062	90.00	17,715	107	9,603	1,422	5,940
Morrill	306			No figures available				
Northport**	574	573,855	62.00	35,969	22,128	28,693	936	1,084
Palermo**	511	232,640	90.00	21,382	4,414	11,632	(1,438)	(775)
Prospect	392	186,188	72.00	13,406	58	9,309	1,769	3,871
Searsmont	558	363,387	80.00	29,536	5,404	18,169	1,289	4,312
Searsport	1,457	1,141,500	68.00	78,648	2,147	57,075	1,525	22,502
Stockton Springs	949	463,256	77.00	36,385	151	23,163	(841)	15,715
Swanville**	437	208,055	83.00	17,572	76	10,403	288	4,906
Thorndike**	534	226,097	78.00	18,074	3,539	11,305	4,698	1,506
Troy**	553	263,390	84.00	22,545	2,927	13,170	1,331	8,184
Unity	1,014	553,845	86.00	48,372	3,490	27,692	4,346	402
Waldo	324	184,273	70.00	13,154	52	9,214	2,794	2,206
Winterport	1,694	731,127	94.00	69,989	-	36,556	5,000	37,913

## WASHINGTON COUNTY

Addison**	846	215,778	100.00	22,238	8,000	10,789	810	2,051
Alexander**	282	120,538	70.00	8,672	3,910	6,027	216	(257)
Baileyville	1,821	2,353,855	60.00	142,635	296	117,693	2,579	35,319
Beals**	590	134,299	91.00	12,712	1,500	6,715	2,480	947
Beddington**	26	54,875	66.00	3,626	1,160	2,744	(356)	(453)
Calais**	4,589	2,690,278	85.00	232,362	127,819	134,514	3,601	(100,687)
Centerville**	63	92,465	76.80	7,156	1,369	4,623	(174)	4,918
Charlotte**	252	117,403	75.00	9,040	2,450	5,870	3,995	92
Cherryfield	904	363,320	95.00	35,344	2,178	18,166	3,089	450
Columbia	352	152,507	79.00	12,318	1,336	7,625	2,673	4,290

WASHINGTON COUNTY - Continued

Columbia Falls**	550	197,770	97.50	19,751	1,381	9,889	3,069	3,901
Cooper**	128	82,719	75.00	6,324	-	4,136	341	4,016
Crawford**	83	90,395	60.00	5,517	1,175	4,520	1,100	(668)
Cutler**	483	144,740	89.00	13,299	1,400	7,237	3,648	10,938
Danforth	1,174	358,384	117.00	42,891	1,603	17,919	1,305	6,938
Deblois**	59	48,717	60.00	2,971	778	2,436	315	524
Dennysville**	345	95,642	104.00	10,238	3,033	4,782	1,443	(1,205)
East Machias**	1,101	383,810	86.10	34,042	-	19,191	871	822
Eastport	3,123	1,398,475	88.00	125,709	21,185	69,924	17,356	9,753
Harrington**	853	235,619	91.00	22,131	4,182	11,781	1,312	(2,267)
Jonesboro**	459	149,746	100.00	15,362	844	7,487	876	4,023
Jonesport**	1,727	613,660	82.00	51,679	1,579	30,683	7,632	8,461
Lubec	2,973	1,321,925	80.00	108,403	3,023	66,096	15,101	8,782
Machias**	2,063	976,635	94.00	93,591	855	48,832	1,967	8,324
Machiasport**	781	232,217	100.00	23,822	-	11,611	(409)	2,888
Marshfield**	221	82,685	67.00	5,714	1,132	4,134	190	(540)
Meddybemps**	109	47,493	98.00	4,745	181	2,375	178	748
Milbridge	1,199	495,890	81.00	41,192	5,986	24,795	5,498	6,311
Northfield**	75	114,763	60.00	6,982	225	5,738	311	1,468
Pembroke**	998	321,055	92.00	30,221	977	16,053	4,362	5,243
Perry**	613	246,156	74.00	18,789	24	12,308	3,206	3,569
Princeton**	865	286,681	98.00	28,794	13,300	14,334	1,748	(6,987)
Robbinston**	554	226,000	78.00	18,132	793	11,300	1,901	4,086
Roque Bluffs**	80	45,599	100.00	4,653	1,571	2,280	615	417
Steuben**	784	266,155	90.00	24,530	4,509	13,308	1,497	(501)
Talmadge**	66	68,631	56.00	3,892	-	3,432	406	769
Vanceboro**	497	266,875	100.00	26,953	3,428	13,344	3,625	(1,300)
Waite**	117	78,981	70.00	5,621	817	3,949	128	226
Wesley**	149	100,296	77.00	7,863	-	5,015	(844)	3,488
Whiting**	354	188,571	42.00	8,238	-	9,429	614	4,287
Whitneyville**	227	214,329	50.00	10,920	-	10,716	2,851	(644)
Codyville Plantation**	62	59,876	87.00	5,261	404	2,994	141	2,931
Grand Lake Stream Plantation**	294	167,668	93.00	15,860	205	8,383	789	4,268
No. 14 Plantation**	80	94,278	55.00	5,254	13	4,714	(40)	70
No. 21 Plantation**	84	75,324	51.00	3,923	-	3,766	346	1,053

\*\* 1949 figures used

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

YORK COUNTY  
AT CLOSE OF 1950 FISCAL YEAR

City, Town, or Plantation	Popula- tion 1950 Census	1 9 5 0			Total Debt	5% Legal Debt Limit	General Fund Surplus or (Deficit)	
		Valuation	Tax Rate	Commitment			Appro- priated	Unappro- priated
Acton	473	597,125	52.00	31,429	5,036	29,856	2,487	276
Alfred	1,112	547,947	72.00	40,220	311	27,397	4,109	(3,133)
Berwick	2,166	1,199,675	95.00	116,027	22,003	59,984	19,025	14,754
Biddeford	20,836	16,552,550	38.00	645,323	138,963	827,628	9,772	170,975
Buxton	2,009	2,388,976	62.00	149,731	24,428	119,449	(970)	17,380
Cornish	795	378,425	96.00	36,998	4	18,921	4,367	9,887
Dayton	502	941,149	47.00	44,615	48,973	47,057	2,806	(450)
Eliot	2,509	1,820,645	76.00	100,193	86,625	91,032	28,355	8,401
Hollis**	1,214	1,047,506	65.00	69,092	14,123	52,375	(1,645)	(912)
Kennebunk	4,273	3,837,507	54.80	214,004	93,000	191,875	7,571	(12,351)
Kennebunkport	1,522	2,044,749	66.00	136,324	31,500	102,237	(1,465)	16,506
Kittery	8,380	3,088,590	60.00	188,861	38,500	154,430	12,180	(16,615)
Lebanon	1,499	811,862	75.00	61,995	10,051	40,593	(1,866)	2,728
Limerick	961	494,378	81.00	40,791	3,238	24,719	1,083	6,615
Limington	851	453,081	88.00	40,528	-	22,654	-	13,148
Lyman	499	366,209	38.00	14,291	3,429	18,310	1,932	25,482
Newfield	355	293,390	37.00	11,198	9	14,670	2,664	6,765
North Berwick	1,655	957,851	87.00	84,701	37,168	47,893	3,618	27,783
North Kennebunkport	939	372,294	76.00	29,068	7,425	18,615	3,244	3,372
Old Orchard Beach	4,707	5,938,180	62.00	40,324	241,220	296,909	21,014	25,948
Parsonsfield	958	726,925	60.00	44,416	9,866	36,346	-	(1,323)
Saco	10,324	7,405,052	65.00	489,551	293,433	370,253	(3,270)	42,288
Sanford	15,177	12,935,306	64.20	843,178	315,000	646,765	33,342	(177,302)
Shapleigh	531	449,988	71.00	32,405	3,849	22,499	3,070	13,349
South Berwick	2,646	2,792,040	36.00	103,010	22,400	139,602	4,465	8,589
Waterboro**	1,071	826,490	50.00	42,234	-	41,325	1,829	20,405
Wells	2,321	3,938,127	77.00	305,627	60,483	196,906	14,289	40,366
York	3,256	4,397,996	71.00	315,304	19,556	219,900	34,829	14,846

\*\* 1949 Figures Used



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