

# MAINE STATE LEGISLATURE

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STATE OF MAINE



FINANCIAL REPORT

OF

*Maine* Bureau of Accounts and Control

OF THE

Department of Finance

For Period

JULY 1, 1940 to JUNE 30, 1941



State of Maine  
Department of Finance  
Bureau of Accounts and Control  
Augusta

September 22, 1941

Governor Sumner Sewall, and  
Members of the Governor's Council

Gentlemen:

We submit herewith the Controller's report showing the financial condition of the State of Maine as of June 30, 1941 and its financial operations for the year ending June 30, 1941. We have endeavored to present all the pertinent facts regarding the financial operations of the State government in such a manner as to be readily understandable by all the citizens of the State.

The report includes schedules I-XII as listed on page 4.

In preparing the detailed schedules for this report certain adjustments from published newspaper summaries have been found necessary. These adjustments do not affect the net result but do result in lower figures being shown for revenues and expenditures.

The policy of the Controller's office is to provide complete information relating to the Financial Operations of the State of Maine and to stimulate interest of its citizens in its financial affairs. The public may be sure that full cooperation will be extended in furnishing any information requested concerning the records or data of this office.

Respectfully submitted,

*J. A. Mossman*  
Acting State Controller.

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STATE AUDITOR'S CERTIFICATE

The State Department of Audit has conducted a continuous post audit of the accounts, books, records and other evidences of financial transactions kept in the Bureau of Accounts and Control during the year ended June 30, 1941. We have examined by methods and to the extent we deemed appropriate the closing entries on the general books of the State of Maine, and statements prepared therefrom.

In our opinion, the balance sheet and related statements of revenue and expenditures, together with all supplementary and supporting exhibits included in the published report of the Acting Controller, fairly present the financial position of the State of Maine as of June 30, 1941 and summarize its financial and other transactions for the year then ended in conformity with generally accepted governmental accounting principles and practices.

September 24, 1941.

*William D. Hayes*  
State Auditor.

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## COMMENTS

## REVENUES

Schedule III, Summary of Revenue and Receipts shows total receipts for 1940-41 of \$43,854,352.88 as compared with \$39,876,503.60 for the previous year of which \$12,126,117.01 and \$12,166,412.08 for 1940-41 and 1939-40 respectively were available for appropriation by the Legislature. Total receipts, however, include proceeds from the sale of bonds which are cash receipts, but not revenues, and certain revenues which, inasmuch as they do not occur in both years, distort the total figures so that they are not entirely comparable.

The statement below eliminates from these totals the major items of this nature to obtain a true comparison:

	1940-41	1939-40
Total receipts .....	\$43,854,352.88	\$39,876,503.60
Less: Principal amount of bonds sold .....	3,225,000.00	1,000,000.00
	<u>40,629,352.88</u>	<u>38,876,503.60</u>
Less: 1939-40 Revenues not recurring in 1940-41		
WPA grants for highways .....		60,703.75
PWA grants for bridges .....		92,571.56
Title division, Sec. of State .....	66.00	221,257.52
New revenues in 1940-41		
Cigarette tax (Effective June 1, 1941) .....	232,481.51	
Federal grants for vocational education of defense workers .....	391,499.07	
	<u>\$ 624,046.58</u>	<u>\$ 374,532.83</u>
Total deductions .....	<u>\$ 624,046.58</u>	<u>\$ 374,532.83</u>
Revenues adjusted to a comparable basis .....	<u>\$40,005,306.30</u>	<u>\$38,501,970.77</u>

These adjusted figures indicate a net increase in revenues of \$1,503,335.53 of which the larger items are listed below:

Employers unemployment tax .....	\$ 110,859.41	
Gasoline tax .....	204,633.13	
Licenses for registration of motor vehicles .....	424,333.75	
Liquor sales .....	901,137.50*	
Federal grants for highway construction .....	(331,431.37)	decrease
Highway contribution from counties and towns ...	88,109.58	
Federal grants for aid to public health and maternal and child health .....	37,638.07	
	<u>\$1,435,280.07</u>	

\*The increase shown for liquor sales is more apparent than real as this represents an increase in gross sales only. Gross sales include a Federal tax of 75c per proof gallon on spirits, making up approximately 50% of the increase, which is also included in the cost of liquor sold, thus tending to inflate both sides. The increase in net revenues from the Liquor Division (exclusive of the Malt Beverage Division) was \$211,050.34.

## EXCESS OF REVENUES OVER EXPENDITURES

Total disbursements per Schedule I, Summary of Financial Operations were \$38,472,761.43 (which includes \$2,268,000.00 for payment of principal on outstanding bond issues) indicating an excess of receipts over expenditures of \$5,381,591.45. Although revenues exceeded expenditures by this amount the financial operations for the year summarized in Schedule I resulted in a net charge to Sinking Fund Reserve of \$105,730.61 which raises the very pertinent question of what was done with the excess.

## ANNUAL REPORT

The excess of revenues over expenditures is reflected on the balance sheet principally by an increase in cash on hand at the end of the year of \$4,901,256.97 with a corresponding increase in amounts reserved for future disbursements shown by larger balances of unexpended appropriations as follows:

Excess of revenues over disbursements .....	\$5,381,591.45
Net charge to sinking fund reserve .....	105,730.61
	<hr/>
Total available funds .....	5,487,322.06
Less: Revenues applied against 1936-37 deficiency per chapter 100, private and special laws of 1939 .....	100,000.00
	<hr/>
Net excess of revenues over disbursements .....	\$5,387,322.06
	<hr/>
Reserved for future disbursements through increase in balance of unexpended appropriations as follows:	
Unexpended balances June 30, 1941 (Schedule I) .....	13,591,575.20
Net unexpended balances June 30, 1940 (Schedule I) .....	8,204,253.14
	<hr/>
Net increase .....	\$5,387,322.06
	<hr/>

Major increases in unexpended balances are the following:

Unemployment Compensation Trust Fund .....	\$1,847,876.30
State Highway Department .....	1,125,240.36
Maine Defense Commission .....	1,426,822.39
Eradication of Bangs' Disease .....	213,738.88
	<hr/>
	\$4,613,677.93
	<hr/>

Reserves for unemployment compensation reflect rising employment, while the highway increase is principally caused by gasoline tax and motor vehicle registration receipts in excess of estimates, accumulation of funds for replacement of road equipment, and conditions which did not require the expenditure of the entire allotment for maintenance of highways. The last two items are due to bond issues for these specific purposes during the year just ended, which were not completely expended at the year end.

## STATE CONTROLLER

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## SCHEDULE I

SUMMARY OF FINANCIAL OPERATIONS  
YEAR ENDED JUNE 30, 1941

## Available Funds

Unexpended Balances, July 1, 1940:		
Departmental Accounts .....	\$ 8,214,881.42 (c)	
General Revenue Accounts (Overdraft) ..	10,628.28	
Net unexpended balance July 1, 1940		\$ 8,204,253.14
Appropriations from General Funds .....		12,138,558.72 (c)
General Fund Net Revenue (Incl. Liquor and Racing) .....	12,126,117.01 (a)	
Less: Appropriations as above .....	12,138,558.72 (c)	
Excess Appropriations over General Fund Revenue .....		(12,441.71)
Departmental Credits (Excl. Net Revenue Liquor and Racing) .....		31,728,235.87 (a) (b)
Transfers from Contingent Fund by Governor and Council .....		136,700.15 (c)
<b>Total Available</b> .....		<u>52,195,306.17</u>

## Disbursements

Departmental Accounts .....	38,388,972.80 (c)	
General Revenue Accounts .....	83,788.63	
<b>Total Disbursements</b> .....		<u>38,472,761.43</u>

## Excess Available Over Disbursements .....

13,722,544.74

Deduct: To Restore Contingent Fund to Statutory \$300,000 .....	136,700.15	
Transfer to 1936-37 Deficiency Account (Chap. 100, P. & S. 1939) ..	100,000.00	
Unexpended Balances Carried Forward to 1941-42 .....	13,591,575.20 (c)	
		<u>13,828,275.35</u>
<b>Net Current Charge to Sinking Fund Reserve</b> .....		<u><u>\$(105,730.61)</u></u>

(a) For Analysis See Schedule III.

(b) For Analysis See Schedule II, Note (d).

(c) For Analysis See Schedule II.

ANNUAL REPORT

SUMMARY OF DEPARTMENTAL OPERATIONS—YEAR ENDED JUNE 30, 1941  
(For detail see schedule XI)

SCHEDULE II

	Unexpended Balance July 1, 1940	APPROPRIATIONS		OTHER CREDITS				Total Available	Total Disbursements	DISPOSITION		
		Legislative	Contingent Fund	Principal Amount of Bonds Sold	Departmental Revenue	Federal Grants	City, Town & County Assessments			Transfers	Transferred to Contingent Fund	Carried Forward to July 1, 1941
<b>GENERAL GOVERNMENT</b>												
General Administrative and Financial .....	\$13,872.61	\$503,750.00	\$45,498.35		\$588,832.59			\$65,923.58	\$1,217,877.13	\$1,116,408.99	\$54,444.73	\$47,023.41
Legislative .....	4,271.65	316,150.00			364.90				320,786.55	254,189.06	(2,217.26)	68,814.75
Judicial .....		182,000.00							182,000.00	173,711.26	8,288.74	
Protection of Persons and Property .....	121,960.98	465,400.00	59,367.22	\$2,000,000.00	133,330.64		\$15,000.00	298,642.45	3,093,701.29	1,481,038.27	17,775.31	1,594,887.71
Conservation of Natural Resources .....	214,684.02	688,864.00	6,895.26	225,000.00	848,323.72	\$58,066.96			2,041,833.96	1,575,542.65	3,068.93	463,222.38
Health and Sanitation .....	146,941.74	120,900.00			78,438.30	205,569.09	10,227.38		562,076.51	383,464.49	9,695.23	168,916.79
Welfare, Charities, etc. ....	43,858.88	4,020,990.00	1,190.77		13,891.50	2,225,312.65	1,041,588.20	235,056.18	7,581,883.18	7,094,733.42	59,696.75	427,453.01
State Hospitals and Sanatoriums .....	59,977.96	1,611,200.00	10,199.16		57,995.86	85.05			1,739,458.03	1,657,243.09	52,525.62	29,689.32
Correctional Institutions .....	3,220.67	481,700.00			136,095.43	176.11			621,192.21	551,810.21	33,551.91	35,830.09
Education and Libraries .....	51,714.16	3,316,504.72	649.39		86,074.66	521,474.13	23,600.00	(2,017.67)	3,997,999.39	3,767,981.55	7,884.18	222,133.66
Recreation, Parks, etc. ....	1,600.18	5,000.00	2,000.00		4,627.82				13,228.00	13,153.96		74.04
Debt Retirement and Interest Payments (e) .....	4,918.00	264,700.00			10,363.32			2,957,525.00	3,237,506.32	3,228,346.33		9,159.99
Highways and Bridges (a) .....	4,051,960.89			1,000,000.00	11,206,291.88	1,086,722.03	414,934.22	(3,512,730.10)	14,247,178.92	9,069,977.67		5,177,201.25
Unemployment Compensation .....	3,496,846.22	19,400.00			4,324,711.28	466,696.97		8.76	8,307,663.23	2,962,940.71		5,344,722.52
Miscellaneous .....	(941.54)	142,000.00	10,900.00		209.66			(8.76)	152,159.36	156,599.06	(6,885.98)	2,446.28
<b>Total General Government .....</b>	<b>\$8,214,881.42</b>	<b>\$12,138,558.72</b>	<b>\$136,700.15</b>	<b>\$3,225,000.00</b>	<b>\$17,489,551.56</b>	<b>\$4,564,102.99</b>	<b>\$1,505,349.80</b>	<b>\$42,399.44</b>	<b>\$47,316,544.08</b>	<b>\$33,487,140.72</b>	<b>\$237,828.16</b>	<b>\$13,591,575.20</b>
<b>PUBLIC SERVICE ENTERPRISES</b>												
State Liquor Commission .....					8,547,933.79			(42,399.44)	8,505,534.35	4,890,353.53	3,615,180.82(c)	
State Racing Commission .....					55,610.46				55,610.46	11,478.55	44,131.91	
<b>Total Public Service Enterprises .....</b>					<b>\$8,603,544.25</b>			<b>(\$42,399.44)</b>	<b>\$8,561,144.81</b>	<b>\$4,901,832.08</b>	<b>\$3,659,312.73(d)</b>	
<b>COMBINED TOTALS .....</b>	<b>\$8,214,881.42(b)</b>	<b>\$12,138,558.72</b>	<b>\$136,700.15</b>	<b>\$3,225,000.00</b>	<b>\$26,093,095.81(d)</b>	<b>\$4,564,102.99(d)</b>	<b>\$1,505,349.80</b>		<b>\$55,877,688.89</b>	<b>\$38,388,972.80</b>		

(a) Bond Retirement and Interest Payment of \$2,962,405.00 applicable to highways included under "Debt Retirement and Interest Payments."	
(b) Balance shown in Controller's Report as of June 30, 1940 .....	\$4,743,384.98
Plus: Unemployment Trust Fund, on deposit with U. S. Treasury, not previously entered on state books .....	3,471,303.46
Miscellaneous Adjustments .....	192.98
<b>Total Unexpended Balance June 30, 1940 as above .....</b>	<b>\$8,214,881.42</b>

(c) \$100,000 to be transferred to 1936-37 Deficiency Account	
(d) Principal amount of bonds sold .....	\$3,225,000.00
Departmental Revenue as above .....	26,093,095.81
Federal Grants .....	4,564,102.99
City, County and Town .....	1,505,349.80
	<b>\$35,387,548.60</b>
Less Net, Public Service .....	3,659,312.73
<b>To Schedule I .....</b>	<b>\$31,728,235.87</b>

(e) Total Debt Retirement and Interest Payments .....	\$3,353,346.33
Less: Amount Paid from Sinking Fund .....	125,000.00
	<b>\$3,228,346.33</b>





## STATE CONTROLLER

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## SUMMARY OF REVENUE AND RECEIPTS

Year Ended June 30, 1941  
(Compared with preceding year)

## SCHEDULE III

(For detail see schedule XII)

	Year Ended June 30, 1941				Year Ended June 30, 1940			
	General Funds	Specified Appropriations	Special Revenues	TOTAL	General Funds	Specified Appropriations	Special Revenues	TOTAL
Taxes .....	\$9,025,185.01	\$259,548.83	\$10,908,698.47	\$20,198,432.31	\$9,030,180.71	\$26,961.10	\$10,589,748.42	\$19,646,890.23
Licenses .....	427,224.90	455,075.13	4,354,776.48	5,237,076.51	442,986.91	418,139.03	3,927,571.19	4,788,697.13
Rents .....	1,402.10	85,909.25	74,151.13	161,462.48	984.10	76,957.11	82,999.66	160,890.87
Fees .....	91,230.79	104,046.32	129,882.08	325,159.19	85,345.26	342,113.30	120,228.45	547,687.01
Sale of Services and Commodities .....	2,270,382.15	391,109.76	4,944,360.35	7,605,852.26	2,245,918.47	387,216.15	4,079,012.25	6,712,146.87
Interest Earned .....	64,257.36	50,931.88	165,734.94	280,924.18	74,408.10	18,248.04	207,478.30	300,134.44
Fines .....		16,888.58	28,715.54	45,604.12		14,372.22	27,084.38	41,456.60
Grants, Subsidies and Assessments .....	215,160.99	3,328,363.12	2,746,089.67	6,289,613.78	248,550.33	3,478,225.16	2,535,673.32	6,262,448.81
Refunds, Recoveries, etc. ....		28,301.27	11,566.85	39,868.12	2,207.35	13,001.80	20,380.00	35,589.15
Miscellaneous .....	31,273.71	40,300.75	72,990.08	144,564.54	35,880.85		11,092.64	46,973.49
Sale of Bonds .....			3,225,000.00	3,225,000.00			1,000,000.00	1,000,000.00
Toll Bridge Collections .....			305,795.39	305,795.39			333,589.00	333,589.00
<b>TOTAL REVENUE .....</b>	<b>\$12,126,117.01</b>	<b>\$4,760,474.89</b>	<b>\$26,967,760.98</b>	<b>\$43,854,352.88</b>	<b>\$12,166,412.08</b>	<b>\$4,775,233.91</b>	<b>\$22,934,857.61</b>	<b>\$39,876,503.60</b>
Less — Transferred to 1936-37 Deficiency Account .....	100,000.00			100,000.00	100,000.00			100,000.00
	<b>\$12,026,117.01</b>	<b>\$4,760,474.89</b>	<b>\$26,967,760.98</b>	<b>\$43,754,352.88</b>	<b>\$12,066,412.08</b>	<b>\$4,775,233.91</b>	<b>\$22,934,857.61</b>	<b>\$39,776,503.60</b>

(a)

Note: Revenues credited to General Funds are not earmarked for any specific purposes and are available for appropriation by the Legislature. Legislative appropriations (see schedule II) totalled \$12,138,558.72 in 1940-41.

Revenues credited to Specified Appropriations are available only for specific purposes and in effect reduce the appropriation for these activities.

Special Revenues are earmarked for the support of various specific activities all of which are financed entirely from these Special Revenues.

(a) Revenue per Controller's report June 30, 1940 .....		\$38,172,563.49
Deduct:		
Items shown as income in 1939-40 netted against expenditures in 1940-41		
Highway Department—Sales of tar, etc. ....	\$ 385,887.60	
Highway Department—State Aid .....	197,269.12	
Highway Department—Snow Removal .....	502,298.67	
Liquor Commission—Refunds of Deficiency Beer Tax .....	17,798.94	
Miscellaneous refunds netted in 1940-41 .....	11,442.17	
Portion of M. C. R. R. payment re Carlton Bridge not included in revenues 1940-41 .....	10,569.90	1,125,266.40
		<u>37,047,297.09</u>
Add:		
Adjustment of 1939-40 Employers Unemployment Tax	1,290,118.73	
Sale of bonds shown as adjustment of Sinking Fund Reserve in 1939-40 .....	1,000,000.00	
Bureau of Purchases—Revolving fund sales netted in 1939-40 .....	191,163.55	
Adjustment of 1939-40 Liquor Revenues .....	223,039.88	
Farm Lands Loan Commission revenue .....	24,884.35	2,729,206.51
Total as above .....		<u>\$39,776,503.60</u>





**SCHEDULE IV**  
**BALANCE SHEET JUNE 30, 1941**  
(Compared with June 30, 1940)

	General Funds	Highway Fund	Special Service Funds	Unemployment Funds	Liquor	Trust Funds	Total June 30, 1941	Total June 30, 1940
<b>ASSETS</b>			(e)					(d)
Cash (Exclusive of Closed Banks) .....	\$5,886,145.92		\$1,993,420.10	\$5,392,773.73	\$8,630.35	\$513,080.50	\$13,794,050.60	\$8,892,793.63
Due to Highway Fund .....	5,397,642.09	\$5,397,642.09						
	488,503.83							
Accounts Receivable:								
Tax Accounts .....	1,429,272.73		146,184.11				1,575,456.84	1,715,632.09
Other .....	180,843.98	700,344.28			14,117.26		895,305.52	723,498.58
	1,610,116.71	700,344.28	146,184.11		14,117.26		2,470,762.36	2,439,130.67
Less Reserve for Uncollectible Accounts ..	227,805.26				5,000.00		232,805.26	235,500.00
Total Receivables .....	1,382,311.45	700,344.28	146,184.11		9,117.26		2,237,957.10	2,203,630.67
Due from Other Funds .....	743,510.82		322,642.35			64,312.23	1,130,465.40	453,628.07
Investments (See Note a)								
Securities .....	26,228.50					2,506,905.98	2,533,134.48	2,489,483.29
Unamortized Premiums .....						33,885.28	33,885.28	
	26,228.50					2,540,791.26	2,567,019.76	2,489,483.29
Less Discount on Bonds Purchased .....						3,448.27	3,448.27	
	26,228.50					2,537,342.99	2,563,571.49	2,489,483.29
Less Reserve .....	12,686.00						12,686.00	12,770.00
	13,542.50					2,537,342.99	2,550,885.49	2,476,713.29
Farm Land Loans—Mortgage Loans ....						190,734.86	190,734.86	197,999.72
State Owned Property ...						127,689.98	127,689.98	105,999.43
Foreclosures in Process ...						8,871.98	8,871.98	
Total Investments .....	13,542.50					2,864,639.81	2,878,182.31	2,780,712.44
Revolving Funds .....	145,000.00						145,000.00	
Other Assets								
Balance in Closed Banks (See Note b) ...	306,634.25					142,436.65	449,070.90	313,785.86
Less Reserve .....	265,703.21						265,703.21	265,597.83
	40,931.04					142,436.65	183,367.69	48,188.03
Liquor Commission—Stock, Equipment, Prepaid Rents, etc. ....								
	40,931.04					794,934.76 (c)	794,934.76	604,476.78
Less Reserve for Depreciation .....						794,934.76	142,436.65	978,302.45
						102,201.88		102,201.88
Total—Other Assets .....	40,931.04					692,732.88	142,436.65	876,100.57
Necessary to Retire Bonds .....	3,940,000.00	24,168,500.00						28,108,500.00
TOTAL ASSETS .....	\$6,753,799.64	\$30,266,486.37	\$2,462,246.56	\$5,392,773.73	\$710,480.49	\$3,584,469.19	\$49,170,255.98	\$42,165,620.91

	General Funds	Highway Fund	Special Service Funds	Unemployment Funds	Liquor	Trust Funds	Total June 30, 1941	Total June 30, 1940
<b>LIABILITIES</b>			(e)					(d)
Accounts Payable .....	\$555,811.13	\$713,067.62	\$94,907.92	\$12,176.58	\$88,736.05	\$8.75	\$1,464,708.05	\$1,643,064.10
Due to Other Funds .....	386,954.58		90,468.63	35,874.63	617,167.56		1,130,465.40	453,623.07
Other Liabilities:								
Dog Licenses to be Refunded .....	39,089.33						39,089.33	11,027.44
Bonds Matured—Not Presented for Pay- ment .....	79,500.00	188,000.00					267,500.00	123,500.00
Interest Matured—Not Presented for Payment .....	7,515.00	19,717.50					27,232.50	29,765.00
Public Administrators Fund .....	39,209.01						39,209.01	39,623.75
Receivers Fund for Defunct Banks .....	23,097.61						23,097.61	18,621.93
Taxes and Fees Paid in Advance .....	155,133.94						155,133.94	121,909.43
Other Current and Accrued Liabilities ..	1,053.16				4,576.88		5,630.04	5,651.23
Total—Other Liabilities .....	344,598.05	207,717.50			4,576.88		556,892.43	350,098.78
Bonds Unmatured (See Schedule VI) .....	3,940,000.00	24,168,500.00					28,108,500.00	27,276,500.00
<b>TOTAL LIABILITIES .....</b>	<b>\$5,227,363.76</b>	<b>\$25,089,285.12</b>	<b>\$185,376.55</b>	<b>\$48,051.21</b>	<b>\$710,480.49</b>	<b>\$8.75</b>	<b>\$31,260,565.88</b>	<b>\$29,723,290.95</b>
Unexpended Departmental Balances (Schedule II)	\$792,781.42	\$5,177,201.25	\$2,276,870.01	\$5,344,722.52			\$13,591,575.20	\$8,214,881.42
Liability to Trust Funds								
State Trust Funds (See Schedule VII) .....						2,921,343.43	2,921,343.43	2,806,064.63
Guaranty Deposits .....						559,531.44	559,531.44	578,012.51
Sinking Fund to Retire Kennebec Bridge Bonds .....						65,651.81	65,651.81	177,188.26
Sinking Fund to Retire State Pier Bonds .....						33,186.91	33,186.91	32,468.60
Undistributed Income on Trust Funds .....						4,746.85	4,746.85	
<b>TOTAL TRUST FUNDS .....</b>						<b>3,584,460.44</b>	<b>3,584,460.44</b>	<b>3,593,734.00</b>
Surplus and Deficiency Accounts								
Sinking Fund Reserve (See Schedule V) .....	961,393.57						961,393.57	961,453.65
State Contingent Fund (See Schedule VIII) ..	300,000.00						300,000.00	300,000.00
Liquor Comm.—Working Capital .....	364,372.18						364,372.18	364,372.18
<b>Less Deficiency Account 1936-37 .....</b>	<b>1,625,765.75</b>						<b>1,625,765.75</b>	<b>1,625,825.83</b>
<b>TOTAL SURPLUS .....</b>	<b>892,111.29</b>						<b>892,111.29</b>	<b>892,111.29</b>
<b>Combined Liabilities, Unexpended Balances and Surplus Accounts .....</b>	<b>\$6,753,799.64</b>	<b>\$30,266,486.37</b>	<b>\$2,462,246.56</b>	<b>\$5,392,773.73</b>	<b>\$710,480.49</b>	<b>\$3,584,469.19</b>	<b>\$49,170,255.98</b>	<b>\$42,165,620.91</b>

Contingent Liability—Bonds of Deer Isle Sedgwick Bridge District—\$484,000.00.

This balance sheet includes certain accounts receivable, principally taxes, and liquor inventories. Other receivables, inventories and fixed assets are not recognized on the books of the State.

- (a) In the case of General Funds, includes bank stock after allowance for probable losses in realization; in case of Trust Funds, investments are carried at cost, less ratable amortization of any premium paid.
- (b) In the case of General Funds, includes only balances in impounded bank accounts, after allowance for probable losses in realization; while in Trust Funds no allowance is provided for a loss estimated to total some \$125,000.00.
- (c) Includes Liquor inventory \$680,160.76.
- (d) Balance sheet per Controller's report June 30, 1940 re-arranged to comparable basis and adjusted to include Unemployment Compensation Trust Fund on deposit with U. S. Treasury not previously recorded on State books.
- (e) Special service funds are activities entirely supported by earmarked revenues available for these specific purposes only.

**SINKING FUND RESERVE**  
Year Ended June 30, 1941

## SCHEDULE V

<b>Balance June 30, 1940</b>		\$961,453.65
Subsequent Adjustments Affecting Balance at June 30, 1940		
Adjustments of Trust Funds affecting previous year's transactions .....	\$23,075.92	
Adjustment of Farm Lands Loan account .....	23,400.85	
Setting up Revolving Funds for Bureau of Purchases .....	58,170.75	
Miscellaneous Adjustments (Net) .....	1,023.01	
		\$105,670.53
Net Current Charge to Sinking Fund Reserve (Schedule I) .....		(105,730.61)
<b>NET DECREASE IN SINKING FUND RESERVE (Year ended June 30, 1941)</b>		<b>(60.08)</b>
<b>Balance June 30, 1941</b> .....		<b>\$961,393.57</b>

**SUMMARY OF BONDED DEBT**  
Year Ended June 30, 1941  
(For Maturities see Schedule X)

## SCHEDULE VI

	Unmatured Bonds June 30, 1940	Current Transactions		Unmatured Bonds June 30, 1941	Authorized But Unissued
		New Bonds Issued	Matured and Called		
State Pier Bonds .....	\$230,000.00		\$115,000.00	\$115,000.00	
Maine Improvement Bonds .....	1,700,000.00		100,000.00	1,600,000.00	
State of Maine War Bonds .....		\$2,000,000.00		2,000,000.00	
Maine Agricultural Bonds (Bang's Disease) .....		225,000.00		225,000.00	\$225,000.00
Highway and Bridge Bonds .....	22,598,500.00	1,000,000.00	1,853,000.00	21,743,500.00	4,500,000.00**
Kennebec Bridge Bonds .....	1,850,000.00		325,000.00	1,525,000.00	
Waldo-Hancock Bridge Bonds .....	900,000.00			900,000.00	
<b>Totals</b> .....	<b>*\$27,276,500.00</b>	<b>\$3,225,000.00</b>	<b>\$2,393,000.00</b>	<b>\$28,108,500.00</b>	<b>\$4,725,000.00</b>

\*In addition there were bonds matured but not presented for payment as of June 30, 1940, of \$123,500.00 which made total of all bonds outstanding as of that date \$27,400,000.00 as per Controller's report June 30, 1940.

\*\*Of this amount \$500,000.00 were issued July 1, 1941; \$2,000,000.00 represents the authorization to reissue bonds which have matured and been retired as follows:

In the fiscal year ending June 30, 1942 to match regular Federal Aid funds for construction of highways and bridges	\$700,000.00
In the fiscal year ending June 30, 1943 to match regular Federal Aid funds for construction of highways and bridges	500,000.00
To match Federal Aid funds, if available, for the construction of strategic highways or strategic bridges .....	800,000.00
	<b>\$2,000,000.00</b>

The balance of \$2,000,000.00 is entirely contingent upon the availability of Federal funds for building, rebuilding and strengthening bridges and approaches for military purposes.

## SCHEDULE VII

## STATEMENT OF STATE TRUST FUNDS

June 30, 1941

(Compared with June 30, 1940)

	June 30, 1941	June 30, 1940
Augusta State Hospital .....	\$ 58,773.44	\$ 58,773.44
Bangor State Hospital .....	2,000.00	2,000.00
(a) University of Maine .....	219,300.00	218,596.17
Central Maine Sanatorium .....	2,012.02	2,012.02
(a) Western Maine Sanatorium .....	90,059.54	90,214.53
(b) State Military and Naval Children's Home .....	17,643.19	18,520.53
(a) Pownal State School .....	6,000.00	6,118.07
Maine School for Deaf .....	6,516.51	6,516.51
(a) State School for Girls .....	11,712.15	11,729.71
State School for Boys .....	700.00	700.00
Indigent Deaf, Dumb, and Blind .....	600.00	600.00
(a) Jordan Forestry Prize .....	1,000.00	1,050.46
School District No. 2—Madison .....	1,000.00	1,000.00
Houlton Academy .....	2,000.00	2,000.00
Foxcroft Academy .....	1,000.00	1,000.00
Hebron Academy .....	1,000.00	1,000.00
(a) Madawaska Training School .....	5,000.00	5,758.18
(a) Penobscot Tribe of Indians .....	88,092.44	89,020.55
(a) Passamaquoddy Tribe of Indians .....	157,053.09	158,617.30
(a) Permanent School Fund .....	565,204.48	574,922.47
Maine Teachers' Retirement Association:		
Investment Fund .....	709,465.71	599,083.90
Reserve Investment Fund .....	85,255.21	80,909.12
(c) Carlton Bridge Fund Maintenance .....	—	361.51
Lands Reserved for Public Uses .....	889,955.65	875,560.16
TOTAL .....	<u>\$2,921,343.43</u>	<u>\$2,806,064.63</u>

## NOTES:

- a. Except for small increases in the principal of Western Maine Sanatorium Trust Fund and the Permanent School Fund, changes from balances June 30, 1940 represent adjustment of previous year's balances.
- b. Securities in this fund were originally set up at par value. A portion of original securities was sold during the year, and in the absence of information regarding original values the fund has been adjusted to the amount received from the sale.
- c. Included under Other Current and Accrued Liabilities on Balance Sheet, June 30, 1941.



## SCHEDULE VIII

## ANALYSIS OF CONTINGENT FUND

Year Ended June 30, 1941

BALANCE JULY 1, 1940 .....		\$300,000.00
Deductions—Appropriations by Governor and Council		
Accounts and Control, Bureau of Publication of Financial Statement .....		\$ 5,692.12
Adjutant General, Department of Augusta Airport — Painting Administration Building .....	\$ 104.00	
Augusta Airport—Construction .....	418.29	
State Guard—Plans for .....	250.00	772.29
Agriculture, Department of Brown Tail and Gypsy Moth Spraying .....		1,800.00
Attorney General's Department William A. Runnells Case—Additional expense .....	301.00	
Departmental Operations .....	2,485.00	
Law Books and Book Cases .....	1,192.75	
Watts Detective Agency—Compromise Settlement .....	1,800.00	5,778.75
Budget, Bureau of Printing Final Budget .....		2,500.00
Education Department St. John's Valley Handicraft Cooperative .....		649.39
Executive Department Clerical Assistance—Biddeford Recount .....	273.31	
For Salaries and Expenses of Executive Council and Page during Legislature formerly charged to Legislative appropriation .....	4,500.00	4,773.31
Forestry Department Eastern States Exposition—Exhibit .....	700.00	
Seaplane Expense—Search for Canadian Fliers .....	70.00	770.00
Inland Fisheries and Game Department Bangor Fair—Exhibit .....	520.00	
Caribou Winter Carnival—Exhibit .....	250.00	
Springfield Exposition—Exhibit .....	798.35	1,568.35
Institutions: Bangor State Hospital Purchase of Land .....	3,000.00	
Repairs to Buildings .....	7,185.66	10,185.66
Western Maine Sanatorium Transcription of Hearing .....		13.50
Health and Welfare Department Emergency Aid .....	1,190.77	
Pensions—State Employees .....	130.00	1,320.77
Public Utilities Commission Erection of Warning Signs and Cutting Bushes .....		964.93
Sea and Shore Fisheries, Department of Steam Heating Plant in Fish Hatchery .....		2,573.00
State Park Commission Departmental Operations .....		2,000.00
Maine Development Commission Bangor-Caribou Sportsmen's Shows — Part Expense .....		183.91
State Police New Headquarters .....	38,000.00	
Radio Equipment .....	2,000.00	
Radio Tower .....	10,000.00	
Training Program—Equipment and Material ..	7,630.00	57,630.00

## STATE CONTROLLER

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Superintendent of Public Buildings		
Moving other Departments .....	1,839.08	
Installation of Flood Lights .....	1,785.09	
Furnishings for Superintendent of Buildings		
House .....	1,500.00	
John Paul Jones Memorial—Repairs .....	1,500.00	
Departmental Operations .....	8,000.00	14,624.17
Treasurer of State		
New Vault Door and Lining .....	8,500.00	
Establishment of Collection Agency .....	3,500.00	12,000.00
Miscellaneous		
103rd Infantry .....	300.00	
152nd Field Artillery .....	300.00	
240th Coast Artillery .....	300.00	
Bridgewater School District—Rebuilding .....	5,000.00	
Ernst and Ernst—Balance of charges for June		
30, 1940 Audit .....	5,000.00	10,900.00
Total Deductions—Appropriations .....		136,700.15
Balance June 30, 1941 Before Closing .....		163,299.85
Add: Net adjustments June 30th closing entries .....		136,700.15
Balance June 30, 1941 .....		<u>\$300,000.00</u>

**PROFIT AND LOSS STATEMENT—LIQUOR COMMISSION**

**SCHEDULE IX**

**YEAR ENDED JUNE 30, 1941**  
(Compared with preceding year)

	<u>Year Ended June 30, 1941</u>		<u>Year Ended June 30, 1940</u>	
			(a)	
<b>LIQUOR DIVISION</b>				
Income:				
Sales of Liquor .....		\$7,024,777.51		\$6,123,640.01
Miscellaneous Other Sales .....		2,381.47		224.23
License Fees .....		41,100.00		37,250.00
Miscellaneous Revenues .....		1,235.16		4,463.70
		\$7,069,494.14		\$6,165,577.94
Cost of Sales .....		4,502,489.52		3,749,874.16
Less Discount—Time .....	\$92,883.42		\$70,567.64	
Discount—Quantity .....	23,798.22		8,714.82	
Earnings Carload Purchases .....	46,189.71	162,871.35	34,820.11	114,102.57
		162,871.35		114,102.57
Net .....		4,339,618.17		3,635,771.59
Gross Income .....		2,729,875.97		2,529,806.35
Expenses:				
Store .....		400,784.83		396,347.23
Departmental .....		132,211.31		142,629.63
Doubtful Accounts .....			532,996.14	5,000.00
		532,996.14		5,000.00
Operating Profit—Liquor Division .....		2,196,879.83		1,985,829.49
<b>MALT BEVERAGE DIVISION</b>				
Income:				
Excise Tax .....	\$297,499.70		\$286,863.52	
Deficiency Tax .....	892,498.97		860,590.51	
License Fees .....	288,355.00		305,635.00	
Miscellaneous Sales .....	51.85		3,007.90	
Miscellaneous Revenue .....	34.13		188.72	
Sale of Car to Liquor Division (Intra-Departmental Transfer) .....	506.00	\$1,478,945.65		\$1,456,285.65
		\$1,478,945.65		\$1,456,285.65
Expenses: .....		60,644.66		59,751.68
Operating Profit—Malt Beverage Division .....		1,418,300.99		1,396,533.97
<b>TOTAL OPERATING PROFIT .....</b>		<b>\$3,615,180.82</b>		<b>\$3,382,363.46</b>

(a) 1939-40 Profit and Loss Statement adjusted from previously published reports by netting refunds against income.

The operating profit of the Liquor Division and the total operating profit includes tax of \$2.20 per gallon on Spirits and \$ .50 per gallon on wines totalling \$1,903,685.46 and \$1,822,877.34 for the years ending June 30, 1941 and June 30, 1940 respectively.

DETAIL OF BONDED DEBT MATURITIES

June 30, 1941

SCHEDULE X

Year Ending June 30	State Pier	Improvement	War	Agricultural	Total Payable from General Funds	Highway and Bridge	Kennebec Bridge (a)	Waldo-Hancock Bridge	GRAND TOTAL	Year Ending June 30
1942.....	\$115,000.00	\$100,000.00	\$100,000.00	\$45,000.00	\$360,000.00	\$2,209,000.00		\$30,000.00	\$2,599,000.00	..... 1942
1943.....		100,000.00	100,000.00	45,000.00	245,000.00	1,774,000.00		30,000.00	2,049,000.00	..... 1943
1944.....		100,000.00	100,000.00	45,000.00	245,000.00	2,024,000.00		30,000.00	2,299,000.00	..... 1944
1945.....		100,000.00	100,000.00	45,000.00	245,000.00	1,724,000.00		30,000.00	1,999,000.00	..... 1945
1946.....		100,000.00	100,000.00	45,000.00	245,000.00	1,674,000.00	\$ 25,000.00	30,000.00	1,974,000.00	..... 1946
1947.....		100,000.00	100,000.00		200,000.00	1,579,000.00		44,000.00	1,823,000.00	..... 1947
1948.....		100,000.00	100,000.00		200,000.00	1,579,000.00		44,000.00	1,823,000.00	..... 1948
1949.....		100,000.00	100,000.00		200,000.00	1,479,000.00		44,000.00	1,723,000.00	..... 1949
1950.....		100,000.00	100,000.00		200,000.00	1,479,000.00		44,000.00	1,723,000.00	..... 1950
1951.....		100,000.00	100,000.00		200,000.00	1,279,000.00	75,000.00	44,000.00	1,598,000.00	..... 1951
1952.....		100,000.00	100,000.00		200,000.00	969,000.00	75,000.00	53,000.00	1,297,000.00	..... 1952
1953.....		100,000.00	100,000.00		200,000.00	844,000.00	80,000.00	53,000.00	1,177,000.00	..... 1953
1954.....		100,000.00	100,000.00		200,000.00	719,000.00	80,000.00	53,000.00	1,052,000.00	..... 1954
1955.....		100,000.00	100,000.00		200,000.00	811,500.00	30,000.00	53,000.00	1,094,500.00	..... 1955
1956.....		100,000.00	100,000.00		200,000.00	500,000.00	30,000.00	53,000.00	783,000.00	..... 1956
1957.....		100,000.00	100,000.00		200,000.00	400,000.00	35,000.00	53,000.00	688,000.00	..... 1957
1958.....		100,000.00	100,000.00		100,000.00	600,000.00	35,000.00	53,000.00	788,000.00	..... 1958
1959.....		100,000.00	100,000.00		100,000.00	100,000.00	35,000.00	53,000.00	288,000.00	..... 1959
1960.....		100,000.00	100,000.00		100,000.00		40,000.00	53,000.00	193,000.00	..... 1960
1961.....			100,000.00		100,000.00		40,000.00	53,000.00	193,000.00	..... 1961
1962.....							40,000.00		40,000.00	..... 1962
1963.....							40,000.00		40,000.00	..... 1963
1964.....							45,000.00		45,000.00	..... 1964
1965.....							45,000.00		45,000.00	..... 1965
1966.....							50,000.00		50,000.00	..... 1966
1967.....							55,000.00		55,000.00	..... 1967
1968.....							55,000.00		55,000.00	..... 1968
1969.....							55,000.00		55,000.00	..... 1969
1970.....							55,000.00		55,000.00	..... 1970
1971.....							55,000.00		55,000.00	..... 1971
1972.....							60,000.00		60,000.00	..... 1972
1973.....							60,000.00		60,000.00	..... 1973
1974.....							65,000.00		65,000.00	..... 1974
1975.....							65,000.00		65,000.00	..... 1975
1976.....							70,000.00		70,000.00	..... 1976
1977.....							70,000.00		70,000.00	..... 1977
1978.....							60,000.00		60,000.00	..... 1978
	\$115,000.00	\$1,600,000.00	\$2,000,000.00	\$225,000.00	\$3,940,000.00	\$21,748,500.00	\$1,525,000.00	\$900,000.00	\$28,108,500.00	

STATE CONTROLLER

(a) The State's portion of these bonds has now been paid in full and the bridge is now toll free as provided in Chapter 81, Resolves of 1941. The balance of bonds maturing will be paid from payments to be made by the Maine Central Railroad.

ANNUAL REPORT

DETAIL OF DEPARTMENTAL OPERATIONS

Year Ending June 30, 1941

SCHEDULE XI

	Unexpended Balance July 1, 1940	APPROPRIATIONS			OTHER CREDITS				Total Available	DISPOSITION			
		Legislative	Contingent Fund	Principal Amount of Bonds Sold	Departmental Revenue	Federal Grants	City, Town and County Assessments	Transfers		Total Disbursements	Transferred to Contingent Fund	Carried Forward to July 1, 1941	
<b>I. General Administrative and Financial:</b>													
Accounts and Control, Bureau of		\$ 74,000.00	\$ 5,692.12		\$ 1,249.59			\$ 85,521.10	\$ 166,462.81	\$ 163,451.29	\$ 89,011.59		
Attorney General, Department of		48,950.00	8,778.75		11,398.32				66,127.07	64,206.12	1,921.95		
Auditor, State	\$ 566.89	25,000.00			32,615.27			22,000.00	80,181.66	79,230.23	951.43		
Emergency Municipal Finance Board		5,000.00							5,000.00	1,755.92	3,244.08		
Executive, Department of		40,100.00	4,778.81		144.25				45,017.56	43,828.80	1,188.76		
Finance Commissioner and Bureau of Budget		13,500.00	2,500.00						15,763.46	15,762.02	1.44		
Bureau of Personnel		5,000.00			1,344.17			(231.54)	6,112.71	6,112.71			
Institutional Service Bureau		15,000.00							15,000.00	13,477.82	1,522.18		
Pensioning and Retiring State Employees		56,000.00	130.00						56,130.00	56,907.46	222.54		
Public Buildings, Superintendent of		77,500.00	14,624.17		1,712.07				98,836.24	98,836.24			
Purchases, Bureau of		27,000.00			224,388.64				250,000.37	249,595.51	404.86		
Secretary of State, Department of	10,000.00	89,500.00			67,602.80				266,792.80	257,427.38	8,365.42		\$ 36,829.2
Taxation, Bureau of	3,306.22	47,000.00			265,198.33			174,696.30	488,294.85	488,294.85			
Treasurer of State, Department of		30,200.00	12,000.00		10,288.62			(216,293.82)	52,488.62	46,079.96	6,408.66		
	\$18,872.61	\$503,750.00	\$45,498.35		\$588,832.59			\$65,923.58	\$1,217,877.18	\$1,116,408.99	\$54,444.73		\$47,023.4
<b>II. Legislative:</b>													
Legislative Expenses		\$240,000.00			\$364.90				\$240,364.90	\$244,635.14	\$ (2,832.21)		
Recess Committees		5,800.00							5,800.00	5,800.00			
Uniform Legislation Commission	\$4,271.65							(1,987.03)	2,284.62	2,284.62			
Revision of Statutes Committee		350.00							350.00	320.98	29.02		
		70,000.00							70,000.00	1,185.25			\$68,814.7
	\$4,271.65	\$316,150.00			\$364.90				\$320,786.55	\$254,189.06	\$ (2,217.26)		\$68,814.7
<b>III. Judicial:</b>													
Supreme, Judicial and Superior Courts		\$182,000.00							\$ 182,000.00	\$173,711.26	\$ 8,288.74		
<b>IV. Protection of Person and Property:</b>													
Aeronautics Commission, Maine		\$251,600.00			\$ 266.71			\$ 2,186.54	\$ 2,438.25	\$ 1,554.54	\$ 321.82		\$ 526.89
Adjutant General's Department	\$ 778.87	2,678.26	\$ 772.29		2,678.26			(1,337.11)	254,492.31	244,821.43	(5,451.09)		15,121.97
Banks and Banking, Department of	10,047.35	42,000.00			22,520.75				74,568.00	55,586.93	5,971.36		10,999.71
Boxing Commission, State	714.50				3,507.76				4,222.26	3,344.57	877.73		
Examining Boards, State	45,234.88				20,876.42				66,111.30	13,779.36	52,331.94		
Industrial Accident Commission		34,000.00			187.15				34,187.15	33,504.10	683.05		
Insurance Department	33,371.76	16,300.00			39,313.98				88,985.74	32,170.16	5,825.55		51,790.03
Insurance of State Property		30,000.00			87.03				30,087.03	2,585.99	2,585.99		
Labor and Industry, Department of		19,000.00			4,289.75				23,289.75	22,561.56	728.19		
Milk Control Board	376.42	11,048.48			11,424.90				11,424.90	11,463.49	(38.59)		
Military Defense Commission		\$2,000,000.00			1,573.72		\$15,000.00		2,016,573.72	689,751.33	1,426,822.39		
Police, Maine State	3,588.46	57,600.00			1,232.27				62,420.73	64,139.46	(1,718.73)		
Public Utilities Commission	22,925.89	72,500.00	964.93		20,822.87			297,843.02	360,283.75	343,139.46	17,144.29		13,686.85
Real Estate Commission, State	4,922.85				4,855.70				9,778.55	4,064.10	5,714.45		
	\$121,960.98	\$465,400.00	\$59,967.22	\$2,000,000.00	\$183,330.64		\$15,000.00	\$298,642.45	\$3,098,701.29	\$1,481,038.27	\$17,775.81		\$1,594,887.71
<b>V. Development and Conservation of Natural Resources:</b>													
Agriculture, Department of	\$ 7,257.91	\$230,551.00	\$1,800.00	\$225,000.00	\$189,191.31				\$653,800.22	\$ 432,088.08	\$ 4,563.50		\$217,198.64
Development Commission, Maine	40,560.05	185,000.00	183.91		1,134.23				226,878.25	176,749.58	50,128.67		56,060.04
Fish and Game, Department of	25.00	120,213.00	1,568.85		421,288.64				567,004.39	510,944.41	56,059.98		
Forestry Department	7,847.49	42,100.00	770.00		4,040.25				54,757.74	59,074.85	1,010.44		8,002.41
Forestry District, Maine	137,545.30				138,202.87				301,575.17	194,277.32	107,297.85		
Geologist, State		1,000.00			7,117.59				1,000.00	1,000.56	(.56)		
Sea and Shore Fisheries, Department of	359.00	100,000.00	2,573.00		92,348.77				110,043.59	112,554.04	(2,504.45)		23,984.71
Potato Tax	21,089.27				92,348.77				113,438.04	89,503.27	23,934.77		
	\$214,684.02	\$688,864.00	\$6,895.26	\$225,000.00	\$848,823.72	\$58,066.96			\$2,041,833.96	\$1,576,542.65	\$3,068.98		\$468,222.38
<b>VI. Health and Sanitation:</b>													
Barbers and Hairdressers, Board of	\$ 31,359.80				\$9,065.89				\$ 40,425.69	\$ 13,810.09	\$ 26,615.60		
Control over Plumbing	3,870.80				13,602.15				17,472.95	11,116.83	6,356.12		
Cosmetics, Regulation of	6,806.54				5,342.50				12,149.04	2,274.08	9,874.91		
Crippled Children, Aid to (Federal)	12,516.46				\$ 39,823.30				52,344.76	33,250.77	19,093.99		
Eating Places, Lodging Houses, etc., Inspection of	12,801.30				40,687.09				53,488.39	49,683.31	3,805.08		
Health, Department of	4,009.00	\$120,900.00			5,005.08		\$10,227.38		140,141.46	126,518.04	\$9,695.23		
Maternal and Child Health (Federal)	36,252.08				678.05				36,930.13	48,666.16	14,955.39		
Plumbing Examining Board	11,388.87				8,859.59		84,462.85		120,711.93	65,509.71	55,205.22		
Prophylactic Rubber Goods, Sale of	1,235.81				876.00				15,198.46	4,438.03	10,760.43		
Public Health Service (Federal)	27,251.08				81,477.94				108,729.02	78,558.89	30,170.13		
	\$146,941.74	\$120,900.00			\$78,488.80	\$206,569.09	\$10,227.38		\$562,076.51	\$388,464.49	\$9,695.23		\$168,916.79
<b>VII. Welfare, Charities:</b>													
Administration, Welfare	\$ 7,926.10	\$ 368,000.00			\$ 214.78	\$ 132,003.22			\$ 503,144.10	\$ 477,202.51	\$ 35.62		\$ 25,905.97
Aid to Blind	6,595.87	160,000.00			321,685.86	165,039.99			314,321.80	314,321.80			\$ 7,314.06
Aid to Dependent Children	7,939.80	196,000.00			461,480.10	801,480.10	\$ 241,588.20		746,467.60	737,832.60	8,635.10		
Board and Care Neglected Children	1,500.00				4,612.07				404,512.07	404,512.07			
Burial of Soldiers, Sailors and Widows	6,741.55	56,870.00			678.05			\$ 478.00	1,973.00	1,973.00			
Charitable Institutions	25,000.00				678.05				25,678.05	25,678.05			
Commodity Distribution	21,000.00				21,000.00				21,000.00	21,000.00			
Education of Blind	130,000.00	\$1,190.77			(4,543.43)				125,556.57	117,889.47	7,667.10		
Emergency Aid	500.00				565.43				1,065.43	1,065.43			
Examination and Commitment of Insane	9,546.66	900,000.00			1,636,789.34	800,000.00			3,582,044.18	3,311,999.74	270,044.44		
Old Age Assistance	48,000.00				265.77				48,265.77	48,265.77			
Passamaquoddy Tribe Indians	48,000.00				8.45				48,008.45	47,554.04	454.41		
Penobscot Tribe Indians	2,064.00								2,064.00	2,064.00			
Pensions, Special	192,000.00				192,000.00				192,000.00	189,947.48	2,052.52		
Public and Private Hospitals	1,200,200.00				1,342.00				1,199,898.00	1,088,008.11	111,889.89		
Support of State Paupers	121,556.00				(300.00)				121,556.00	121,556.00			
Support of Dependent Soldiers and Sailors	75,000.00				75,000.00				75,000.00	71,318.79	3,681.22		
World War Relief	3,077.29				15.13				3,092.42	3,122.29			
Indian Township Administration	27,000.00				3,077.29			(2,700.00)	27,377.29	24,397.83	2,979.46		
Military and Naval Children's Home	1,600.00	53,000.00			3,777.76				58,377.76	46,351.82	11,925.94		
Maine School for Deaf	4,144.40				4,144.40				8,038.05	8,038.05			
Commodity Distribution—School Lunches													
	\$48,858.88	\$4,020,990.00	\$1,190.77		\$13,891.50	\$2,225,312.65	\$1,041,588.20	\$235,056.18	\$7,561,283.18	\$7,094,738.42	\$59,696.75		\$427,453.01
<b>VIII. State Hospitals and Sanatoriums:</b>													
Angusta State Hospital	\$14,919.59	\$ 442,200.00			\$ 2,759.								



## STATE CONTROLLER

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## SCHEDULE XII

## DETAIL OF REVENUE AND RECEIPTS

Year Ended June 30, 1941  
(Compared with preceding year)

## TAXES\*

CREDITED TO GENERAL FUNDS	Year Ended June 30, 1941	Year Ended June 30, 1940
Tax on: Cities and Towns .....	\$ 4,473,048.97	\$ 4,476,966.92
Railroad Companies .....	1,006,363.70	974,829.95
Insurance Companies .....	617,117.83	583,177.99
Collateral Inheritance .....	501,510.56	486,154.78
(See specified appropriations also)		
Wild Lands .....	402,035.24	402,965.49
Telephone Companies .....	366,240.51	353,586.87
Corporations—Foreign .....	5,260.00	5,080.00
Corporations—Domestic .....	214,076.00	225,591.00
Savings Banks .....	191,333.35	191,749.71
Estates .....	50,755.31	163,148.96
Trust and Banking Companies .....	32,269.05	42,369.50
Telegraph Companies .....	13,139.55	12,922.79
Express Companies .....	10,140.29	10,842.96
Personal Property .....	4,035.85	7,943.97
Loan and Building Associations .....	2,868.85	2,995.93
Parlor and Sleeping Car Companies .....	641.11	667.27
Real Estate (First assessment April 1, 1940) .....	4,357.69	—
Other Miscellaneous Taxes .....	637.14	1,484.27
Malt Beverage Excise Tax .....	236,855.04	227,111.84
(See special revenue also)		
Malt Beverage Deficiency Stamp Tax .....	892,498.97	860,590.51
<b>Total Credited to General Funds .....</b>	<b>\$ 9,025,185.01</b>	<b>\$ 9,030,180.71</b>
<b>CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS</b>		
Attorney General's Department:		
Tax on Collateral Inheritance .....	\$ 11,398.32	\$ 11,777.63
(Revenue required to pay expenses—see General Funds also)		
Bureau of Taxation (For Old Age Assistance):		
Tax on Cigarettes (Effective June 1, 1941) .....	232,481.51	—
Department of Education:		
Capitation Tax .....	3,739.94	3,634.02
School Tax Assessment—Unorganized Territories ..	4,804.06	4,604.45
	8,544.00	8,238.47
Banks and Banking, Department of:		
Cost of Bank Examinations .....	7,125.00	6,945.00
<b>Total Credited to Specified Appropriation Accounts</b>	<b>\$ 259,548.83</b>	<b>\$ 26,961.10</b>
<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Bureau of Taxation:		
Tax on Aeronautical Gasoline .....	\$ 1,908.34	\$ 919.24
Potato Tax .....	92,348.77	100,585.31
Debt Retirement Tax—Deorganized Towns .....	5,807.48	47.00
	100,064.59	101,551.55
Insurance Department:		
Fire Prevention and Insurance .....	29,588.52	28,798.09
Forestry District:		
Tax on Maine Forestry District .....	133,152.03	133,759.41
Liquor Commission:		
Malt Beverage Stamp Tax .....	60,644.66	59,751.68
(Revenue required to pay expenses—See General Funds also)		
Highway Department:		
Gasoline Tax .....	6,336,493.13	6,131,860.00
Excise Tax—Nonresident .....	21,365.58	17,497.14
	6,357,858.71	6,149,357.14
Unemployment Compensation Commission:		
Employers' Tax .....	4,227,389.96	4,116,530.55
<b>Total Credited to Special Revenue Accounts ....</b>	<b>\$10,908,698.47</b>	<b>\$10,589,748.42</b>
<b>TOTAL TAXES .....</b>	<b>\$20,193,432.31</b>	<b>\$19,646,890.23</b>

\*Tax of \$2.20 per gallon on spirits and 50c per gallon on wine totalling \$1,903,685.46 and \$1,822,877.34 for years ending June 30, 1941 and June 30, 1940 respectively included with sales of liquor.

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## LICENSES

	Year Ended June 30, 1941	Year Ended June 30, 1940
<b>CREDITED TO GENERAL FUNDS</b>		
Malt Beverage Licenses .....	\$ 262,805.00	\$ 277,775.00
Hotel and Club Liquor Licenses .....	40,400.00	36,350.00
Certificate of Approval Licenses .....	5,100.00	6,600.00
Public Service and Mfg. Licenses .....	700.00	900.00
Licenses for Horse Racing .....	280.00	290.00
Licenses to Insurance Agents .....	32,501.00	33,152.00
Licenses to Insurance Companies .....	8,718.00	8,893.00
Dog Licenses .....	65,708.90	69,657.91
Licenses to Brokers .....	6,575.00	6,800.00
Masters' and Pilots' Licenses .....	514.00	556.00
Certificates of Authority to Inter-insurers .....	160.00	160.00
Licenses to:		
Itinerant Vendors .....	—	100.00
Lightning Rod Manufacturers .....	40.00	40.00
Adjusters of Fire Losses .....	412.00	350.00
Certificates of Qualification of Domestic Cos. ....	20.00	20.00
Certificates of Qualification of Domestic Insurance Cos. .	18.00	18.00
Licenses for Prospecting Minerals .....	—	25.00
Circus Licenses .....	3,268.00	1,300.00
Other Miscellaneous Licenses .....	5.00	—
Total Credited to General Funds .....	\$ 427,224.90	\$ 442,986.91
<b>CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS</b>		
Bureau of Taxation:		
Cigarette Distributors' Licenses (Effective June 1, 1941) (For Old Age Assistance) .....	\$ 3,046.19	\$ —
Cigarette Retail Licenses (Effective June 1, 1941) (For Old Age Assistance) .....	9,956.51	—
	13,002.70	—
Agriculture, Department of:		
Bottlers' Licenses .....	3,390.00	2,580.00
Milk Licenses .....	5,288.25	6,464.00
Nursery Licenses .....	2,419.84	2,110.00
Registration of Commercial Fertilizers, Feeding Stuffs, Insecticides and Fungicides .....	21,355.50	22,715.00
Poultry Licenses .....	316.00	330.00
Analysis of Foods .....	2,078.00	1,437.00
	34,847.59	35,636.00
Forestry Department:		
Tree Surgeons' Licenses .....	239.00	234.00
Licenses of Portable Sawmills .....	2,250.00	1,550.00
	2,489.00	1,784.00
Inland Fisheries and Game Department:		
Transportation Tags for Fish, Bird and Deer .....	542.50	449.55
Resident Combination—Hunting and Fishing Licenses .....	29,103.70	29,197.60
Resident Hunting Licenses .....	75,382.78	76,066.00
Resident Fishing Licenses .....	65,648.22	62,721.44
Nonresident Big Game Hunting Licenses .....	56,910.00	52,331.90
Nonresident Small Game Hunting Licenses .....	8,560.00	8,225.00
Nonresident Exchange Hunting Licenses for Big Game .....	1,300.00	1,369.40
Nonresident Fishing Licenses Season .....	27,828.90	19,769.55
Nonresident Exchange Licenses 30 days to season ..	1,944.00	1,848.00
Nonresident Fishing Licenses—Junior .....	3,263.00	3,055.00
Eel Permits .....	1,391.72	1,515.05
Resident Trapping Licenses State-wide .....	10,100.00	9,970.00
Resident Trapping Licenses Organized Territories Except Beaver .....	6,350.00	8,130.00
Resident Exchange Trapping Licenses Organized for State-wide .....	360.00	475.00
Nonresident Trapping Licenses .....	150.00	350.00
Guides' Replacement Licenses .....	1,134.00	1,070.25
Resident Guides' Licenses .....	6,210.00	6,015.00
Nonresident Guides' Licenses .....	480.00	720.00
Resident Taxidermist Licenses .....	75.00	90.00
Alien Taxidermist Licenses .....	50.00	50.00
Camp Proprietors' Licenses Unorganized Territories .....	795.00	810.00
Nonresident 15-day Fishing Licenses .....	53,440.50	31,708.50
Nonresident Fishing Licenses—30 day .....	—	17,209.65
Licenses Game and Fur Farming .....	1,085.00	1,475.00
State Fur Buyers' Licenses .....	1,500.00	1,525.00
State Dealers in Deer Skins Licenses .....	1,000.00	975.00
Nonresident Fishing Licenses—3 day .....	28,969.02	23,039.14



## STATE CONTROLLER

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	Year Ended June 30, 1941	Year Ended June 30, 1940
Junior Bird Hunting Licenses .....	44.00	76.00
Live Bait Licenses .....	784.00	804.00
Class "A" Guides' Licenses .....	680.00	805.00
Exchange Guides' Licenses .....	2.00	—
	385,083.34	361,846.03
Sea and Shore Fisheries Department:		
Lobster Dealers' Licenses .....	186.00	193.00
Lobster Fishermen's Licenses .....	3,717.00	3,722.00
Hotel and Restaurant Lobster Licenses .....	883.00	868.00
Lobster Peddlers' Licenses .....	356.00	380.00
Lobster Smack Licenses—Foreign .....	380.00	340.00
Lobster Smack Licenses—Domestic .....	114.00	70.00
Lobster Meat Permits .....	310.00	270.00
Cultivation of Quahaugs and Clams .....	310.00	10.00
Clam Shippers' Licenses .....	125.00	90.00
	6,381.00	5,943.00
Banks and Banking, Department of:		
Licenses for Small Loan Agency .....	3,925.00	3,525.00
Registration of Dealers in Securities and Renewals ..	5,900.00	6,200.00
Registration of Salesmen, Agents or Dealers and Renewals .....	3,420.00	3,180.00
Certified Copy Fees .....	26.50	25.00
	\$ 13,271.50	\$ 12,930.00
Total Credited to Specified Appropriation Accounts	\$ 455,075.13	\$ 418,139.03
CREDITED TO SPECIAL REVENUE ACCOUNTS		
Aeronautics Commission:		
Pilot Parachute Riggers' Licenses .....	\$ 72.00	—
Aircraft Licenses .....	44.00	—
	116.00	—
Examining Boards:		
Milk Control Board—Licenses .....	1,222.00	\$ 997.00
State Boxing Commission:		
Licenses Boxing Commission .....	1,802.00	2,376.00
Commission on Boxing .....	1,705.75	1,585.36
	3,507.75	3,961.36
Bureau of Public Health:		
Permits to Install Plumbing .....	13,602.15	12,496.68
Licenses for Roadside Eating and Lodging Houses ...	40,687.09	39,482.41
Licenses for Sale of Prophylactic Rubber Goods ...	876.00	828.00
	55,165.24	52,807.09
Highway Department:		
Registration of Motor Vehicles .....	4,284,992.49	3,860,658.74
Licenses and Permits—Outdoor Advertising Signs ..	9,723.00	9,147.00
	4,294,715.49	3,869,805.74
Agriculture, Department of:		
Sardine Packers' Licenses .....	50.00	—
Total Credited to Special Revenue Accounts ....	\$4,354,776.48	\$3,927,571.19
TOTAL LICENSES .....	\$5,237,076.51	\$4,788,697.13

## RENTS

CREDITED TO GENERAL FUNDS		
Shore Rentals—Penobscot Indians .....	\$ 700.00	\$ 200.00
Rent of Houses Owned by Augusta State Hospital .....	204.00	306.00
Lease of Kelp Lands .....	182.10	182.10
Rent of Houses Owned by Bangor State Hospital .....	156.00	132.00
Rent of Houses Owned by Western Me. San. ....	160.00	114.00
Total Credited to General Funds .....	\$ 1,402.10	\$ 934.10
CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS		
Adjutant General's Department:		
Rent of Land and Buildings .....	\$ 2,127.62	\$ 2,011.91

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	<b>Year Ended June 30, 1941</b>	<b>Year Ended June 30, 1940</b>
Agriculture, Department of:		
Lease of Signs .....	56.50	—
Rent of Booths—Trade Shows .....	880.00	880.00
Eastern States Exposition—Rent State of Maine Booth .....	1,656.02	660.00
	<u>2,592.52</u>	<u>1,540.00</u>
Forestry Department:		
Rent of Buildings .....	9.00	—
Inland Fisheries and Game Department:		
Rental State-owned Cars .....	381.40	303.12
Superintendent of Public Buildings, Department of:		
Rent of Buildings .....	260.00	—
Rent of Forts and Military Reservations .....	192.00	208.00
	<u>452.00</u>	<u>208.00</u>
State Prison:		
Rent of Houses .....	484.50	499.00
Bureau of Purchases:		
Rental State-owned Cars .....	79,862.21	72,395.08
Total Credited to Specified Appropriation Accounts	<u>\$ 85,909.25</u>	<u>\$ 76,957.11</u>
<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Aeronautics Commission:		
Rental of Buildings .....	\$ 110.50	—
Forestry District:		
Rental of State-owned Cars .....	25.84	—
Highway Department:		
Rent of Highway Equipment .....	71,019.14	79,861.02
Rent of Land and Buildings .....	2,339.33	2,637.57
Rent of Pipeline Space .....	500.00	500.00
	<u>73,858.47</u>	<u>82,998.59</u>
State Park Commission—Land Areas:		
Rental Concessions .....	156.32	1.07
Total Credited to Special Revenue Accounts ....	<u>\$ 74,151.13</u>	<u>\$ 82,999.66</u>
TOTAL RENTALS .....	<u>\$ 161,462.48</u>	<u>\$ 160,890.87</u>

**FEES**

<b>CREDITED TO GENERAL FUNDS</b>		
Commissions on Pari Mutuels (See Special Revenues also)	\$ 43,851.91	\$ 38,035.05
Notary Public and Justice of the Peace Fees .....	4,100.00	4,500.00
Certificate of Organization—New Corporations .....	3,030.00	2,505.00
Miscellaneous Fees—Secretary of State .....	681.72	840.33
Recording changes in capital stock .....	665.00	970.00
Power of Attorney—foreign corporations .....	1,455.00	1,585.00
Certificate of approval of corporation charters .....	1,595.00	1,718.00
Fees—new corporations .....	900.00	955.00
Registration of steamboats .....	977.00	879.50
Inspection of steamboats .....	875.00	860.00
Reserve number fees .....	6,136.00	6,533.00
Malt Beverage filing fees .....	18,840.00	19,560.00
Malt Beverage amusement fees .....	1,610.00	1,700.00
Forestry Department .....	16.00	33.00
Certified copies of records .....	875.38	1,345.82
Fees corporation changes .....	1,893.75	715.00
Trademark rights .....	298.00	320.00
Automobile Finance time sale fee .....	900.00	850.00
Cinematograph fees .....	1,898.00	1,100.00
Fees for charter by law .....	315.00	145.00
Other Miscellaneous Fees .....	318.03	195.56
Total Credited to General Funds .....	<u>\$ 91,230.79</u>	<u>\$ 85,345.26</u>

## CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS

	Year Ended June 30, 1941	Year Ended June 30, 1940
Agriculture, Department of:		
Shipping point inspection .....	\$ 64,383.18	\$ 76,277.65
Analysis of seeds .....	—	5.50
Analysis of commercial fertilizers .....	10.00	70.00
Maine egg laying contest entrance fee .....	934.50	1,116.68
Providing license Blue White Red trademark .....	5.00	10.00
Laboratory tests .....	25.00	6.70
Users license Blue White Red trademark .....	4.00	11.00
Subscription fee for market report .....	224.75	241.00
Witness fees .....	2.12	—
	65,588.55	77,738.51
Labor and Industry, Department of:		
Boiler inspection certificates .....	2,007.10	1,845.00
Examination for boiler inspectors .....	50.00	55.00
Inspection of boilers .....	2,232.65	1,704.60
	4,289.75	3,604.60
Bureau of Budget:		
Application fee Personnel Board .....	95.00	601.00
Bureau of Accounts and Control:		
Witness fees .....	25.08	—
Inland Fisheries and Game, Department:		
Roadside Menagerie .....	50.00	100.00
Duplicate licenses .....	205.25	168.00
Stamping beaver skins .....	12,204.00	18,020.00
Miscellaneous fees .....	1,913.38	3,977.08
	14,372.63	22,265.08
State Library:		
Traveling library fees .....	694.43	1,237.77
Department of Audit:		
Witness fees .....	26.32	—
Department of Education:		
Registration of Teachers for employment .....	828.00	711.00
Bureau of Public Health:		
Copy of search of vital statistics records .....	2,798.80	1,269.85
Laboratory tests .....	258.85	426.35
X-ray fees .....	302.75	696.00
	3,360.40	2,392.20
Baxter State Park Commission:		
Miscellaneous fees .....	345.60	—
Treasury Department:		
Witness fees .....	4.24	—
Central Maine Sanatorium:		
X-ray fees .....	1,043.00	863.02
Examination fees .....	893.87	—
	1,936.87	863.02
Northern Maine Sanatorium:		
Miscellaneous fees .....	24.00	—
X-ray fees .....	791.00	—
	815.00	—
Western Maine Sanatorium:		
X-ray fees .....	456.85	—
Examination fees .....	437.00	—
	893.85	—
Banks and Banking, Department of:		
Organizing trust companies .....	100.00	50.00
Receiving service of process against a corporation .....	—	2.00
	100.00	52.00

## ANNUAL REPORT

	Year Ended June 30, 1941	Year Ended June 30, 1940
Secretary of State's Department:		
Witness fees .....	19.60	5.60
Refrigeration truck permit .....	—	45.00
Title Division (Repealed as of June 5, 1940)		
Certificate of title .....	66.00	213,427.67
Duplicate of title .....	—	69.00
Recording an encumbrance .....	—	113.00
Fees on improper registration .....	—	512.85
Removing an encumbrance .....	—	40.00
Assignment of serial and motor numbers .....	—	82.00
Dealers' licenses .....	—	5,008.00
Dealers' bonds .....	—	455.00
Registration of imported vehicles .....	—	1,550.00
	<hr/>	<hr/>
	85.60	221,308.12
Insurance Department:		
Filing annual statement of insurance companies ....	7,845.00	7,765.00
First time brokers examination .....	210.00	1,080.00
First time agents examination .....	1,540.00	1,790.00
	<hr/>	<hr/>
	9,595.00	10,635.00
Public Utilities Commission:		
Application for original certificate motor vehicle .....	225.00	150.00
Renewal of certificate motor vehicle supervision .....	765.00	555.00
	<hr/>	<hr/>
	990.00	705.00
	<hr/>	<hr/>
Total Credited to Specified Appropriation Accounts \$	104,046.32	\$ 342,113.30
<hr/>		
CREDITED TO SPECIAL REVENUE ACCOUNTS		
Bureau of Taxation:		
Certificate of registration and inspection of Aircraft \$	251.00	\$ 251.00
Pilots licenses .....	83.00	174.00
Witness fees .....	5.00	4.16
	<hr/>	<hr/>
	339.00	429.16
Examining Boards:		
Board of Accountancy .....	100.00	75.00
Bar Examiners .....	1,200.00	1,340.00
Board of Chiropractic .....	621.00	568.00
Board of Dental Examiners .....	1,126.00	1,004.00
Embalming Examiners .....	1,706.50	1,683.00
Registry of Medicine .....	1,326.00	2,704.00
Registry of Nurses .....	7,084.00	6,829.95
Board of Optometry .....	1,647.97	1,609.92
Board of Osteopathy .....	1,371.00	405.00
Commissioners of Pharmacy .....	3,104.75	2,910.75
Veterinary Examiners .....	99.00	283.00
Board of Podiatry .....	470.00	445.00
Board of Professional Engineers .....	1,020.20	1,109.40
	<hr/>	<hr/>
	20,876.42	20,967.02
Insurance Department:		
Witness fees .....	102.62	120.48
Public Utilities Commission:		
Fees for certificate of permit—supervision of motor vehicles .....	11,814.50	11,895.00
Fees for supervision—motor vehicle plates .....	5,632.00	5,142.50
Fees for transfer motor vehicle supervision plates .....	608.00	617.00
Fees for reopening of hearings .....	301.00	215.00
Fees certified documents .....	23.00	33.00
Witness fees motor vehicle violations .....	1,487.17	1,022.10
	<hr/>	<hr/>
	19,865.67	18,924.60
Bureau of Public Health:		
Cosmetic fees .....	5,342.50	5,582.60
Real Estate Commission:		
Duplicate licenses .....	30.00	—
Brokers licenses .....	1,180.00	890.00
Renewal brokers licenses .....	2,870.00	2,785.00
Duplicate license fees .....	—	14.00
License fees—salesmen .....	390.00	350.00
Renewal fees—salesmen .....	318.00	262.00
Witness fees .....	7.70	—
	<hr/>	<hr/>
	4,795.70	4,301.00

## STATE CONTROLLER

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	Year Ended June 30, 1941	Year Ended June 30, 1940
Unemployment Compensation Administration:		
Witness fees .....	22.10	—
State Police:		
Witness fees .....	298.62	349.56
Bureau of Public Health:		
Board of Hairdressers—license fees barbers .....	3,028.50	3,532.40
Board of Hairdressers and beauty culture .....	6,037.39	7,209.71
Plumbing Board—examining fees .....	3,859.59	4,052.73
	<hr/>	<hr/>
Highway Department:	12,925.48	14,794.84
Miscellaneous .....	176.59	—
Milk Control Board:		
Fees .....	9,826.48	9,151.93
State Park Commission (Land Areas):		
Fees .....	2,325.15	1,134.13
Secretary of State's Department:		
Operators examination fees .....	16,930.00	8,870.00
Inspection fees .....	24,465.95	25,546.55
Information fees .....	111.25	92.50
	<hr/>	<hr/>
Racing Commission:	41,507.20	34,509.05
Commission on Pari Mutuels (Revenue required to pay expenses. See General Funds also) .....	11,478.55	9,964.08
	<hr/>	<hr/>
Total Credited to Special Revenue Accounts ....	\$ 129,882.08	\$ 120,228.45
	<hr/>	<hr/>
TOTAL FEES .....	\$ 325,159.19	\$ 547,687.01

## SALE OF SERVICES AND COMMODITIES

## CREDITED TO GENERAL FUNDS

Board of patients—State Hospitals .....	\$ 112,777.14	\$ 95,627.60
Public Printing Service .....	2,220.81	1,880.89
Sale of Revised Statutes .....	96.50	158.32
Sale of Land .....	146.68	195.42
*Sale of Liquor (Less expense—See Special Revenue Accounts also) .....	2,152,669.20	2,131,834.43
Sale of Decalcomania Seals .....	1,893.63	—
Sundry Receipts (See specified appropriation accounts in 1940-41) .....	276.18	16,221.81
Sale of Equipment and Supplies .....	12.35	—
Sale of Mailing Lists .....	44.50	—
Misc. Store Income .....	245.16	—
	<hr/>	<hr/>
Total Credited to General Funds .....	\$2,270,382.15	\$2,245,918.47

## CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS

Adjutant General's Department:		
Sale of Gas and Grease .....	\$ 328.71	\$ 533.76
Sale of Military Property .....	150.95	270.50
Sale of Pamphlets .....	7.50	—
Sundry Receipts .....	19.83	—
Sale of Books .....	3.00	—
	<hr/>	<hr/>
Banks and Banking, Department of:	509.99	804.26
Services examining closed banks .....	2,024.25	—
Bureau of Taxation:		
Sale of Confiscated Cigarettes .....	13.47	—
Sundry Receipts .....	1.05	—
	<hr/>	<hr/>
Agriculture, Department of:	14.52	—
Sale of pamphlets .....	26.10	35.45
Inspection and Certification seed potatoes .....	61,359.82	56,520.67
Sale of labels and cartons .....	39.60	77.94
Sale of blood test needles .....	—	.40
Maine egg laying contest—sale of eggs .....	3,683.29	3,203.06
Salvage of hides and carcasses .....	2,003.92	839.18
Sale of State cars .....	205.50	—
Fish inspection service .....	—	1,455.00
Sundry Receipts .....	31.00	90.00
Sale of surplus equipment .....	20.00	—
	<hr/>	<hr/>
	67,349.23	62,221.70

## ANNUAL REPORT

	Year Ended June 30, 1941	Year Ended June 30, 1940
Bureau of Accounts and Control:		
Sale of salvage or surplus material .....	339.24	—
Sale of equipment .....	212.50	—
Sale of supplies from stock .....	192.22	25.84
Sale of services—various departments .....	480.55	—
	<hr/> 1,224.51	<hr/> 25.84
Forestry Department:		
Sale of stock from nursery .....	1,542.25	1,086.28
Sundry Receipts .....	—	.50
	<hr/> 1,542.25	<hr/> 1,086.78
Industrial Accident Commission:		
Sale of blank forms .....	187.15	297.07
Inland Fisheries and Game Department:		
Reimbursements various departments .....	1,631.51	—
Refunds Miscellaneous .....	441.00	—
	<hr/> 2,072.51	<hr/> —
Bureau of Social Welfare:		
Sale of Indian Baskets .....	274.22	267.61
Legislative Department:		
Sale of surplus equipment .....	—	14.00
Sale of supplies from stock .....	364.90	215.10
	<hr/> 364.90	<hr/> 229.10
Maine Development Commission:		
Sale of turkey tags .....	—	37.00
Sale of equipment .....	975.00	—
Sale of lobster tags .....	—	401.30
Sale of books .....	159.29	397.80
	<hr/> 1,134.29	<hr/> 836.10
State Library:		
Sale of books .....	43.63	159.77
Public Utilities Commission:		
Sale of forms .....	72.00	41.75
Sea and Shore Fisheries Department:		
Sale of lobster measures .....	371.85	340.85
Sale of stumpage .....	5.85	—
Salvage of obsolete or unusable equipment .....	20.00	700.00
	<hr/> 397.70	<hr/> 1,040.85
Department of Audit:		
Audit services .....	32,588.95	24,693.50
Sale of obsolete and unusable equipment .....	—	40.00
	<hr/> 32,588.95	<hr/> 24,733.50
Department of Education:		
Sundry Receipts .....	.50	—
Tuition Gorham Normal School .....	16,249.00	20,545.00
Tuition Farmington Normal School .....	8,566.68	17,231.50
Tuition Washington Normal School .....	4,454.99	4,829.48
Tuition Eastern State Normal School .....	2,219.52	3,342.33
Tuition Aroostook Normal School .....	8,557.24	6,586.51
Tuition Madawaska Training School .....	2,150.00	2,950.00
Tuition for Schooling in Unorganized Townships .....	74.00	—
Sale of Home Industries Products .....	952.33	—
Sale of Building .....	75.00	—
Sale of obsolete and unusable equipment .....	3.50	—
	<hr/> 43,302.76	<hr/> 55,484.82
Bureau of Public Health:		
Sale of State cars .....	—	1,024.00
Sale of drugs for Venereal treatment .....	22.55	108.65
Sale of miscellaneous drugs and vaccine .....	537.00	624.11
Salvage of obsolete and unusable equipment .....	26.20	—
Sundry receipts .....	649.28	—
Sale of Services—Social Security .....	409.65	757.49
	<hr/> 1,644.68	<hr/> 2,514.25
Department of Health and Welfare:		
Sale of salvage or surplus material .....	688.33	5.00
Insurance Department:		
Refunds Miscellaneous .....	27.84	—

## STATE CONTROLLER

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	Year Ended June 30, 1941	Year Ended June 30, 1940
Works Progress Administration:		
Sale of salvage or surplus equipment .....	—	28.89
Superintendent of Public Buildings, Department of:		
Sale of miscellaneous items .....	—	267.40
Sale of supplies from stock .....	105.68	410.94
Sale of salvage or surplus material .....	963.98	588.02
Sundry receipts .....	71.06	—
	<hr/> 1,140.72	<hr/> 1,266.36
Treasury Department:		
Abatement and Corrections—Redemption of Wild Lands .....	—	673.40
Sundry Receipts .....	110.00	—
Salvage of obsolete or unusable equipment .....	15.00	—
	<hr/> 125.00	<hr/> 673.40
Augusta State Hospital: (For board of patients see General Funds)		
Sale of: supplies from stock .....	246.11	507.84
farm products .....	72.99	—
industrial products .....	204.60	—
live stock .....	1,034.00	—
green bones and barrels .....	221.28	—
grease and tallow .....	13.97	—
gas and grease .....	56.12	289.68
Salvage of obsolete or unusable equipment .....	6.00	76.16
Sundry receipts .....	32.45	—
Sale of surplus equipment .....	206.00	127.02
	<hr/> 2,093.52	<hr/> 1,000.70
Bangor State Hospital: (For board of patients see General Funds)		
Sale of: salvage or surplus materials .....	252.88	—
farm products .....	214.50	—
surplus material .....	5.00	—
industrial products .....	362.35	—
live stock .....	100.00	—
green bones and barrels .....	146.49	—
stumpage .....	2.23	—
grease and tallow .....	91.25	—
gas and grease .....	15.48	62.74
Sundry receipts .....	250.86	23.42
Salvage of obsolete or unusable equipment .....	110.00	5.00
	<hr/> 1,551.04	<hr/> 91.16
Central Maine Sanatorium: (For board of patients see Special Revenue Accounts—Dept. of Institutional Service)		
Board of transients .....	13.95	8.50
Sale of grease and tallow .....	99.83	—
Sale of gas and grease .....	22.30	328.17
Sale of supplies from stock .....	—	81.74
Sundry receipts .....	254.16	—
	<hr/> 390.24	<hr/> 418.41
Social Security Funds:		
Sale of miscellaneous drugs and vaccine .....	—	9.00
Maine School for the Deaf:		
Board and Tuition of New Hampshire pupils .....	3,777.76	2,800.00
State Prison:		
Painting Vehicles .....	3,586.41	2,277.42
Upholstering Department .....	4,885.35	3,653.01
Sale of farm products .....	10,657.68	4,968.21
Blacksmith, tin and auto repairs .....	843.16	551.78
Wood working department .....	15,501.17	13,536.68
Auto plate department .....	44,352.10	44,387.34
Sale of prison products—wood .....	533.75	487.35
Sale of harness products .....	20,487.73	16,676.11
Sale of tailoring products .....	13,791.94	10,433.70
Sale of grease and tallow .....	1.00	—
Sundry receipts .....	329.62	1,153.60
	<hr/> 114,969.91	<hr/> 98,125.20
Northern Maine Sanatorium: (For board of patients see Special Revenue Accounts—Dept. of Institutional Service)		
Board of transients .....	20.00	—
Salvage of obsolete or unusable equipment .....	14.00	—
	<hr/> 34.00	<hr/> —

## ANNUAL REPORT

	Year Ended June 30, 1941	Year Ended June 30, 1940
Pownal State School: (For board of patients see General Funds)		
Board of transients .....	283.48	—
Sale of farm products .....	66.60	—
Sale of industrial products .....	51.90	—
Sale of live stock .....	200.00	—
Sundry receipts .....	299.69	.72
Salvage of obsolete or unusable equipment .....	40.88	—
	942.55	.72
Military and Naval Children's Home:		
Sale of obsolete material .....	2.25	—
Sundry receipts .....	12.88	—
	15.13	—
Reformatory for Men:		
Salvage of hides and carcasses .....	3.14	—
Sale of equipment .....	752.05	—
Sale of farm products .....	213.55	—
Sale of brick yard products .....	216.60	—
Sundry receipts .....	376.08	—
	1,561.42	—
Reformatory for Women:		
Sale of industrial products .....	127.37	122.15
Sale of live stock .....	104.00	60.00
Sale of grease and tallow .....	2.21	—
Sundry receipts .....	67.99	143.57
	301.57	325.72
State School for Boys:		
Sale of farm products .....	138.98	—
Sale of live stock .....	267.80	—
Sale of gas and grease .....	120.67	1,179.76
Sundry receipts .....	27.80	—
Salvage of obsolete or unusable equipment .....	97.38	—
	652.63	1,179.76
State School for Girls:		
Sale of live stock .....	2.50	—
Sale of arts and crafts .....	526.73	—
Sale of grease and tallow .....	4.06	—
Sundry receipts .....	16.26	—
	549.55	—
Western Maine Sanatorium: (For board of patients see Special Revenue Accounts—Dept. of Institutional Service)		
Sale of salvage or surplus materials .....	24.35	—
Board of transients .....	5.50	—
Sale of supplies .....	17.81	—
Sale of farm products .....	768.24	—
Sale of surplus material .....	102.23	—
Sale of live stock .....	1,008.69	214.50
Sale of green bones and barrels .....	13.75	—
Sale of grease and tallow .....	16.14	—
Sale of gas and grease .....	14.14	84.71
Sundry receipts .....	174.64	—
Motor vehicle supplies .....	4.56	—
Salvage of obsolete or unusable equipment .....	10.00	—
	2,160.05	299.21
Bureau of Budget:		
Reimbursements various departments .....	1,249.17	—
Bureau of Purchases:		
Sale of Departmental supplies .....	23,927.28	23,454.33
Meter Postage .....	77,110.14	95,314.14
Sale of salvage or surplus material .....	90.00	—
Sale of supplies from stock .....	24.57	—
Sale of gas and grease .....	27.02	—
Sale of State cars .....	—	12,480.75
Reimbursements various departments .....	2,868.87	—
Miscellaneous Refunds .....	83.91	—
	104,131.79	131,249.22
Total Credited to Specified Appropriation Accounts	\$ 391,109.76	\$ 387,216.15



## STATE CONTROLLER

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	Year Ended June 30, 1941	Year Ended June 30, 1940
<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Aeronautics Commission:		
Sale of gas and grease .....	\$ 28.48	—
Sundry receipts .....	5.73	—
	34.21	—
Agriculture, Department of:		
Blueberry factory inspection .....	1,062.25	\$ 1,098.00
Sardine factory inspection service .....	17,342.85	20,551.48
	18,405.10	21,649.48
Department of Institutional Service:		
Board and Care of Tuberculosis patients .....	46,490.00	48,123.80
Unemployment Compensation Administration:		
Sundry receipts .....	18.73	—
State Police:		
Sale of salvage or surplus material .....	215.00	—
Sundry receipts .....	472.00	857.27
Reimbursements various departments .....	142.24	—
	829.24	857.27
Highway Department:		
Specifications .....	—	2,969.38
Sale of State cars .....	—	9,275.00
	—	12,244.38
Military Defense Commission:		
Sale of plans and specifications .....	27.00	—
Sale of salvage or surplus material .....	1,546.72	—
	1,573.72	—
Forestry District:		
Sale of obsolete or unusable equipment .....	25.00	—
Bureau of Social Welfare:		
Sale of stumpage .....	3,077.29	3,354.88
Liquor Commission:		
Sale of Liquor (Revenue required to pay expenses— See General Funds also) .....	4,872,108.31	3,991,805.58
State Park Commission: (Land Areas)		
Sale of salvage or surplus material .....	1,798.75	976.86
Total Credited to Special Revenue Accounts ....	\$4,944,360.35	\$4,079,012.25
<b>TOTAL SALES OF SERVICES AND COM- MODITIES .....</b>	<b>\$7,605,852.26</b>	<b>\$6,712,146.87</b>

**INTEREST, PREMIUMS AND DISCOUNTS****CREDITED TO GENERAL FUNDS**

Interest on:		
State Trust Funds .....	\$ 27,975.50	\$ 29,412.01
State Tax on Cities and Towns .....	10,009.66	11,749.95
State Tax on Wild Lands .....	3,370.13	3,809.33
Bank Balances—General Funds .....	1,062.00	863.10
Forestry District Tax .....	972.20	1,007.05
Collateral Inheritance Taxes .....	1,233.81	1,330.01
Old Age Assistance Assessments .....	120.82	—
Lands Reserved Trust Fund (Revenue re- quired to pay expenses of Farm Lands Loan Commission—see also specified ap- propriation accounts) .....	18,580.94	24,884.35
Dividends on Bank Stock .....	932.30	1,351.80
Total Credited to General Funds .....	\$ 64,257.36	\$ 74,408.10

**CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS**

Agriculture, Department of:		
Accrued Interest on Bonds Sold .....	\$ 90.63	\$ —
Education, Department of:		
Interest on Lands Reserved Trust Fund used for Schooling of Children in Unorganized Territories ..	9,346.57	8,948.46
Interest on Trust Funds—for Distribution .....	234.54	—
Interest on Trust Fund Lands Reserved (See also General Funds) .....	20,909.74	378.66
	30,490.85	9,327.12

## ANNUAL REPORT

	Year Ended June 30, 1941	Year Ended June 30, 1940
Treasury Department:		
Interest on Trust Funds—U. of M. and Augusta		
State Hospital .....	9,954.38	8,920.92
Accrued Interest—State of Maine War Bonds .....	333.33	—
Premium—State of Maine War Bonds .....	10,029.99	—
	20,317.70	8,920.92
State School for Boys:		
Interest on Trust Funds .....	32.70	—
Total Credited to Specified Appropriation Accounts	\$ 50,931.88	\$ 18,248.04
CREDITED TO SPECIAL REVENUE ACCOUNTS		
Highway Department:		
Premium on Highway Bonds Sold .....	\$ 1,650.00	\$ 53,550.00
Carlton Bridge .....	—	3,451.22
Accrued Interest on Highway Bonds Sold .....	625.00	888.90
M. C. R. R. Co. Share of Interest on Kennebec Bridge Bonds .....	66,000.00	66,000.00
	68,275.00	123,890.12
Agriculture, Department of:		
Premium on Bonds Sold .....	189.00	—
Unemployment Compensation Commission:		
Interest on Trust Fund .....	97,270.94	83,588.18
Total Credited to Special Revenue Accounts	\$ 165,734.94	\$ 207,478.30
TOTAL INTEREST .....	\$ 280,924.18	\$ 300,134.44
<b>FINES</b>		
CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS		
Agriculture, Department of:		
Fines—Egg Inspection .....	\$ —	\$ 20.00
Fines—Violation Pure Food Law .....	40.00	60.00
Fines—Misbranding Potatoes .....	—	556.44
	40.00	636.44
Inland Fisheries and Game Department:		
Fines and Penalties Fish and Game .....	16,337.24	13,220.28
State Library:		
Fines for Failure to Return Books .....	172.45	169.50
Sea and Shore Fisheries Department:		
Fines .....	338.89	346.00
Total Credited to Specified Appropriation Accounts	\$ 16,888.58	\$ 14,372.22
CREDITED TO SPECIAL REVENUE ACCOUNTS		
Real Estate Commission:		
Fines—Violation Real Estate Laws .....	\$ 60.00	\$ —
Highway Department:		
Auto Fines .....	28,585.54	27,069.38
Gas Tax Penalties .....	70.00	15.00
	28,655.54	27,084.38
Total Credited to Special Revenue Accounts	\$ 28,715.54	\$ 27,084.38
TOTAL FINES .....	\$ 45,604.12	\$ 41,456.60
<b>GRANTS, SUBSIDIES AND ASSESSMENTS</b>		
CREDITED TO GENERAL FUNDS		
Board and Care of Neglected Children .....	\$ 214,662.94	\$ 248,241.92
National Forestry Funds .....	498.05	308.41
Total Credited to General Funds	\$ 215,160.99	\$ 248,550.33
CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS		
Adjutant General's Department:		
Cities' Share—Building of Armories .....	\$ —	\$ 10,000.00
Forestry Department:		
Federal Grant to Fire Prevention .....	13,000.00	13,000.00
Federal Contribution Plant Stock .....	329.96	1,051.58
	13,329.96	14,051.58

	Year Ended June 30, 1941	Year Ended June 30, 1940
Inland Fisheries and Game Department:		
Federal Grant—Wild Life Restoration .....	13,910.00	12,260.11
Social Security Funds:		
Grant Federal Government—Dependent Children .....	301,480.10	228,279.80
Grant Federal Government—Old Age Assistance .....	1,636,789.34	1,632,128.04
Grant Federal Government—Aid to Blind .....	155,039.99	174,734.88
Assessment to Towns for Aid to Dependent Children .....	241,588.20	265,008.37
	<hr/> 2,334,897.63	<hr/> 2,300,151.09
General Administration—Health and Welfare:		
Federal Grant—Old Age Adm. ....	81,839.47	81,924.21
Federal Grant—Aid to Blind .....	1,864.73	
Federal Grant—Aid to Dependent Children .....	29,334.00	32,225.00
Federal Grant—Child Welfare Services .....	18,965.02	10,700.63
Old Age Assessment—Cities and Towns .....	800,000.00	800,000.00
	<hr/> 932,003.22	<hr/> 924,849.84
Education Department:		
Contributions—Normal Schools Support		
Presque Isle .....	5,000.00	6,666.66
Gorham (Town) .....	6,000.00	6,000.00
Farmington .....	6,000.00	6,000.00
Castine (Town) .....	2,500.00	3,750.00
Machias (Town) .....	3,000.00	3,000.00
Towns' Share—Supervision of Schools .....	1,100.00	1,749.00
White Mountain Forest Reserve .....	133.77	—
	<hr/> 23,733.77	<hr/> 27,165.66
State Prison:		
Federal Grant—New Construction .....	—	19,368.83
Bureau of Public Health:		
Town Contributions for Public Health Nursing .....	8,537.81	7,686.56
Town Contributions for Dental Work in Schools .....	1,689.57	1,358.51
	<hr/> 10,227.38	<hr/> 9,045.07
Works Progress Administration:		
Federal Aid—National Recovery Highways .....	—	60,703.75
Public Works Administration:		
Federal Grant for Bridges .....	—	92,571.56
Reformatory for Women:		
Federal Grants .....	70.91	—
State School for Boys:		
Federal Grants .....	105.20	—
Western Maine Sanatorium:		
Federal Grants .....	85.05	—
Maine Development Commission:		
Contribution for Advertising Shoe String Potatoes .....	—	204.40
Contribution from Maine Cannery Association .....	—	63.27
	<hr/> —	<hr/> 267.67
Bureau of Taxation:		
Gifts .....	—	25.00
Sea and Shore Fisheries Department:		
Federal Grant—Lobster Rearing Station .....	—	7,765.00
	<hr/> —	<hr/> 7,765.00
Total Credited to Specified Appropriation Accounts	<hr/> \$3,328,363.12	<hr/> \$3,478,225.16
CREDITED TO SPECIAL REVENUE ACCOUNTS		
Unemployment Compensation Administration:		
Federal Grant—Unemployment Insurance .....	\$ 447,296.97	\$ 456,111.42
Federal Grant—Employment Service .....	19,400.00	19,400.00
	<hr/> 466,696.97	<hr/> 475,511.42
Military Defense Commission:		
Town Contributions .....	15,000.00	—
Forestry District:		
Federal Grant to Fire Prevention .....	30,827.00	34,171.00
Social Security Funds:		
Grant Federal Government—Aid to Public Health ..	81,477.94	70,417.71
Grant Federal Government—Crippled Children .....	39,628.30	35,751.39
Grant Federal Government—Maternal and Child Health .....	84,462.85	61,761.92
	<hr/> 205,569.09	<hr/> 167,931.02

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	Year Ended June 30, 1941	Year Ended June 30, 1940
Education Department:		
Federal Grant—Industrial Rehabilitation .....	15,000.00	13,828.69
Federal Grant—Vocational Education		
Smith-Hughes Act .....	38,587.10	38,445.24
Federal Grant—Vocational Education		
George-Deen Act .....	76,254.19	60,807.91
Federal Grant—Vocational Education		
Defense Workers .....	391,499.07	—
	<hr/>	<hr/>
	521,340.36	113,081.84
Highway Department:		
Counties and Towns .....	414,934.22	326,824.64
Federal Aid .....	1,086,722.03	1,418,153.40
Donations—Colby College .....	5,000.00	—
	<hr/>	<hr/>
	1,506,656.25	1,744,978.04
Total Credited to Special Revenue Accounts ....	\$2,746,089.67	\$2,535,673.32
TOTAL GRANTS, SUBSIDIES AND ASSESS- MENTS .....	<hr/> <u>\$6,289,613.78</u>	<hr/> <u>\$6,262,448.81</u>

## REFUNDS, RECOVERIES, ETC.

## CREDITED TO GENERAL FUNDS

Refunds on Insurance receipts for July and August .....	\$ —	\$ 156.50
Public Administrators Fund .....	—	832.19
Itinerant Vendors .....	—	958.31
Miscellaneous .....	—	260.35
	<hr/>	<hr/>
Total Credited to General Funds .....	\$ —	\$ 2,207.35

## CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS

Adjutant General's Department:		
Settlement for fire losses .....	\$ 40.65	\$ —
Agriculture, Department of:		
Refund damage claims .....	38.69	13.12
General Insurance Fund:		
Settlement for fire losses Insurance Companies .....	57.03	266.29
Inland Fisheries and Game Department:		
Gas Tax Refunds .....	41.52	—
Contribution by Association for Exhibits .....	3,000.00	—
	<hr/>	<hr/>
	3,041.52	—
Bureau of Social Welfare:		
Assessment to Relatives for Board and Care .....	4,512.07	3,121.42
Sea and Shore Fisheries Department:		
Miscellaneous reimbursements .....	—	207.13
Settlement of fire losses .....	—	1,762.46
	<hr/>	<hr/>
	—	1,969.59
General Administration—Health and Welfare:		
Settlement for fire losses Insurance Companies .....	214.72	6,470.68
Refund miscellaneous .....	.06	—
	<hr/>	<hr/>
	214.78	6,470.68
Health and Welfare, Department of:		
Refund damage claims .....	5.00	—
Reimbursement from Towns for support of Paupers .....	1,326.92	1,153.21
	<hr/>	<hr/>
	1,331.92	1,153.21
Superintendent of Public Buildings, Department of:		
Settlement for fire losses Insurance Companies .....	119.35	—
Augusta State Hospital:		
Settlement for fire losses Insurance Companies .....	46.00	—
State Prison:		
Refund damage claims .....	9.85	—
Reimbursement discharged prisoners .....	2.55	—
	<hr/>	<hr/>
	12.40	—
Northern Maine Sanatorium:		
Refund damage claims .....	9.88	7.49
Temporary salaries .....	12.86	—
	<hr/>	<hr/>
	22.74	7.49

	Year Ended June 30, 1941	Year Ended June 30, 1940
Reformatory for Men: Settlement for fire losses .....	74.69	—
State School for Boys: Settlement for fire losses .....	17,446.01	—
Department of Education: Reimbursement for Home Industries supplies pur- chased .....	1,133.76	—
Three Quarter Century Club: Miscellaneous Refunds .....	100.00	—
U. C. C. Check Clearing Account: Reimbursement forged checks .....	81.50	—
Auto Refunds—Suspense: Cancelled Checks .....	28.16	—
Total Credited to Specified Appropriation Accounts	<u>\$ 28,301.27</u>	<u>\$ 13,001.80</u>
<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Aeronautics Commission: Refunds Miscellaneous .....	\$ 6.00	—
Bureau of Taxation: Refunds Aeronautical Gas Tax .....	11,449.44	—
Public Utilities Commission: Refunds Miscellaneous .....	5.00	—
State Police: Refund damage claims .....	94.41	\$ 162.71
Highway Department: 50% Refund Auto Excise Tax .....	—	18,222.81
Land Damage .....	—	1,078.07
Petty Cash—Toll Bridges .....	—	700.00
	—	<u>20,000.88</u>
State Park Commission: (Land Areas) Refund—damage claims .....	2.00	—
Secretary of State's Department: Cancelled Checks .....	10.00	—
Refunds—Title Division .....	—	216.41
Total Credited to Special Revenue Accounts ....	<u>\$ 11,566.85</u>	<u>\$ 20,380.00</u>
TOTAL—REFUNDS, ETC. ....	<u>\$ 39,868.12</u>	<u>\$ 35,589.15</u>

**MISCELLANEOUS**

<b>CREDITED TO GENERAL FUNDS</b>		
State of Maine Equity—W. A. Runnells Case .....	\$ 29,942.72	\$ 26,420.00
Unpaid Pari Mutuel Tickets (Refunded) .....	—	1,576.30
Reimbursement of Handling Charges, etc. ....	1,269.29	7,884.55
Other Misc. Receipts .....	61.70	—
Total Credited to General Funds .....	<u>\$ 31,273.71</u>	<u>\$ 35,880.85</u>

**CREDITED TO SPECIFIED APPROPRIATION ACCOUNTS**

Executive Department: Appropriation adjustment—Previous years transac- tions .....	144.25	—
Treasury Department: Appropriation Adjustment .....	150.00	—
Augusta State Hospital: Appropriation Adjustment .....	620.00	—
Reformatory for Men: Appropriation Adjustment .....	10.05	—
Bureau of Purchases: Appropriation adjustment—previous years transac- tions—Supplies .....	2,519.92	—
Adjustment to set up revolving fund—Supplies .....	2,435.79	—
Adjustment to set up revolving fund—Garage .....	32,376.14	—
Adjustment to set up revolving fund—Postage .....	2,017.32	—
	<u>39,349.17</u>	—
Department of Education: Appropriation Adjustment .....	27.28	—
Total Credited to Specified Appropriation Accounts	<u>\$ 40,300.75</u>	—

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	Year Ended June 30, 1941	Year Ended June 30, 1940
<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Bureau of Taxation:		
Aeronautical Fund—Lapsed Apportionments .....	\$ 186.34	—
Department of Education:		
Appropriation Adjustment .....	837.50	—
Unemployment Compensation Commission:		
Appropriation Adjustment .....	9.55	—
Highway Department:		
Miscellaneous .....	71,956.69	11,092.64
Total Credited to Special Revenue Accounts ....	<u>\$ 72,990.08</u>	<u>\$ 11,092.64</u>
TOTAL MISCELLANEOUS .....	<u>\$ 144,564.54</u>	<u>\$ 46,973.49</u>

**SALE OF BONDS**

<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Military Defense Commission:		
Sale of State of Maine War Bonds .....	\$2,000,000.00	—
Department of Agriculture:		
Sale of Bangs Disease Bonds .....	225,000.00	—
Highway Department:		
Sale of Highway and Bridge Bonds .....	1,000,000.00	1,000,000.00
TOTAL SALE OF BONDS .....	<u>\$3,225,000.00</u>	<u>\$1,000,000.00</u>

**TOLL BRIDGE COLLECTIONS**

<b>CREDITED TO SPECIAL REVENUE ACCOUNTS</b>		
Highway Department:		
Carlton Bridge (Toll free March 26, 1941) .....	\$ 156,408.04	\$ 183,854.50
Waldo-Hancock Bridge .....	101,876.65	104,567.55
Richmond-Dresden Bridge .....	6,514.80	6,176.30
Deer Isle-Sedgwick Bridge .....	40,995.90	38,990.65
TOTAL TOLLS .....	<u>\$ 305,795.39</u>	<u>\$ 333,589.00</u>