

# MAINE STATE LEGISLATURE

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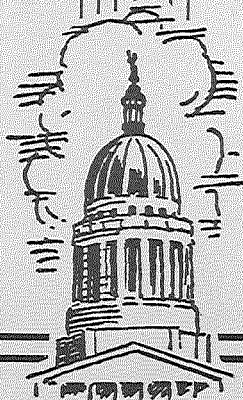


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**50th REPORT**  
OF THE  
**STATE AUDITOR**

**STATE OF MAINE**



FOR PERIOD  
**JULY 1, 1968 – JUNE 30, 1969**

**MICHAEL A. NAPOLITANO**  
STATE AUDITOR





## FIFTIETH REPORT OF THE STATE AUDITOR

Title 5, Sections 241-245, Maine Revised Statutes Annotated of 1964, provides in part, “. . . the state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous post-audit of the accounts, books, records, and other evidences of financial transactions kept in the department of finance and administration or in the other departments and agencies of the state government. He shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audit in summary form, within four months after the books of the controller have been officially closed . . .”

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December 23, 1969

TO GOVERNOR KENNETH M. CURTIS AND MEMBERS  
OF THE ONE HUNDRED AND FOURTH LEGISLATURE

In compliance with statutory requirements, I submit herewith the annual report of the State Auditor for the fiscal year ended June 30, 1969. The financial data presented herewith are based upon the accounting records maintained in the Bureau of Accounts and Control.

Scope of Examination

We have made an extensive examination of major pertinent transactions; such as, appropriations and dedicated revenues, carrying balances, transfers and reserves; verified cash balances by direct communication with the depositories; securities in custody of the State Treasurer were inspected; other securities were verified by direct correspondence with the custodial banks. Verified other assets and liabilities by such other auditing procedures as were considered necessary in the circumstances, and tested major sources of revenue on a selective basis. We did not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial transactions on a selective basis in our postaudits of the activities of the major State departments during the year. The results of these audits, together with comments, exceptions, and recommendations are contained in our individual audit reports submitted to the respective departments.

Auditor's Opinion

Based on the scope of our examinations, it is our opinion that, except for the exclusion of certain trust and operating fund transactions and balances recorded and controlled locally by State agencies and not reflected herein, the accompanying financial statements present fairly the financial position of the operating funds of the State of Maine at June 30, 1969, and the results of their operations for the fiscal year then ended, in conformity with generally accepted governmental accounting principles applied on a consistent basis.

Respectfully submitted,

A handwritten signature in dark ink, reading "Michael A. Napolitano". The signature is fluid and cursive, with the first name "Michael" and last name "Napolitano" clearly legible.

State Auditor

## COMMENTARY

The State Department of Audit is governed by the provisions of Title 5, Section 241-245, Maine Revised Statutes Annotated of 1964.

The State Auditor shall be the head of the Department of Audit. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the Legislature by a joint ballot of the Senators and Representatives in convention and shall hold office for a term of four years or until his successor is elected and qualified.

In the event of a vacancy in the office of State Auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a State Auditor has been appointed in conformity with the statutes, and has been duly qualified.

The Department of Audit shall have authority:

1. To perform a post-audit of all accounts and other financial records of the state government or any department or agency thereof, including the judiciary and the Executive Department of the Governor, and to report annually on this audit, and at such other times as the legislature may require;
2. To install uniform accounting systems and perform annual post-audits of all accounts and other financial records of the several counties;
3. To install uniform accounting systems and perform audits for cities, towns, and villages, as required by Title 30, Section 5251-5253;
4. To install uniform accounting systems and perform post-audits for the clerks of superior courts and probation officers;
- 4a. To install a uniform accounting system and perform a post-audit of the District Court, . . . . .
5. To perform a post-audit of all accounts and other financial records of the Maine Port Authority and the Maine Forestry District;

6. To serve as a staff agency to the Legislature, or any of its committees, or to the Governor in making investigations of any phase of the State's finances.

\* \* \* \*

In order to conduct continuing review of State activities, the audit program established provides for the examination of all departments and agencies on an annual basis and copies of the reports thereon transmitted to the respective department, the Governor, Commissioner of Finance and Administration, and the State Controller.

\* \* \* \*

The audit policy adopted by the Department provides that audits be made in conformance with generally accepted governmental auditing standards and included such tests of the accounting records and such other auditing procedures considered necessary in the circumstances surrounding such examination.

The scope of audits include review of accounting systems, procedures and practices for propriety, adequacy, and for compliance with legal provisions and established procedures; review of the effectiveness of internal control; verification of proper recording and handling of funds and property; verification of propriety of disbursements.

\* \* \* \*

Although the annual audit of all departments and agencies are not completed within the established audit completion calendar, due to being understaffed, personnel changes, etc., our audit program does endeavor to effect, as currently as possible, a continuous postauditing of the larger departments, particularly those wherein the major financial responsibilities and transactions are concentrated, such as the State Highway Commission, State Treasury, Bureau of Taxation, Health and Welfare, and Liquor Commission.

\* \* \* \*

The department heads are given an opportunity to review and discuss the reports for possible clarification before final release.

This procedure results in better understanding by the department heads of our recommendations which are submitted for their consideration.

A primary objective of the individual departmental report is to set forth the major findings resulting from these audits, and to include comments and recommendations for the improvement of accounting procedures and practices, strengthen inventory and equipment controls, and for fostering compliance with established procedures.

Our comments and recommendations in the individual reports are intended to be constructive and are made in a spirit of cooperation with the departments audited. It is in the interest of sound administration that the validity of all recommendations be explored by department heads and to implement those which are practicable.

\* \* \* \*

We have commented previously that the departmental post-audit reports will be most effective and the purposes which they serve will be more likely to be accomplished if they were made available to a committee of the legislature.

The benefits which may accrue from the review of audit reports could be of significant value. In any event, the audit reports and reviews thereof constitute an effective means of providing members with information which should be of value in connection with their consideration of all phases of the State's financial operations.

\* \* \* \*

The department does not have statutory authority to conduct a postaudit of the accounts and records of the Legislature. However, Chapter 427, Public Laws of 1967 provides that such a postaudit shall be performed at least every two years by independent public accountants designated by the Governor and Council.

\* \* \* \*

Exceptions noted in various individual departmental audit reports indicate that opportunities continue to exist in several areas of the State's financial operations to strengthen internal controls. In a number of instances, improvements in the accounting records and fiscal procedures of departments and agencies can be realized by administrative action.

\* \* \* \*

Financial statements as presented herein will vary in several instances with the reporting by the State Controller due principally to differing in classification of certain accounts.

\* \* \* \*

Most of the State departments which participate in Federal projects or Federal grants-in-aid are subject to and are audited by both the Federal Government auditors and the State Auditor's staff. This is due, in part, to different auditing requirements by the Federal and State Governments, such as, auditing standards, reporting standards, etc. Part is also due to the need for understanding between Federal and State Government on sharing costs, audit objectives, compliance auditing, and availability of personnel to meet audit completion schedules. Obviously, the amount of department involvement time would be substantially reduced if a single audit could be conducted which would be acceptable to both Federal and State officials.

\* \* \* \*

Several states have committed themselves through their State Auditors to include in their programs, under certain circumstances, "performance auditing." Performance auditing has been described as: "An examination of the effectiveness of administration, its efficiency, and its adequacy in terms of the program of the departments or agencies as previously approved by the legislature."

If Planning-Programming-Budget Systems (PPBS) is adopted by the State, it necessarily follows that the postauditing functions will be required to extend beyond the traditional scope of financial audits and such examinations to include performance review and evaluation of selected managerial and operational practices directed toward basic programs as approved by the Legislature.

\* \* \* \*



Several of the studies conducted during the past year by consulting specialists were substantiated by contracts not to exceed the amounts as indicated:

Maxwell Wakely and Company, Boston, Massachusetts - - for study of problems in the merger of University of Maine and State Colleges (\$25,000); for exploratory study of five major areas in the Bureau of Purchases (\$10,000). Management Group, Boston, Massachusetts - - for systems analysis and programming supervision, Bureau of Health and Welfare, five separate contracts (\$40,400). Systemation, Incorporated, Boston, Massachusetts - - plan for establishing central computer facility for the State (\$33,825); for system study of Personnel Department (\$12,000); for programming project, Motor Vehicle Division (\$10,768).

Contracts made subsequent to June 30, 1969 and in process were negotiated with:

Information Labs, Inc., Wakefield, Massachusetts - - consulting and programming services for development and implementation of Maine Income Tax (\$86,565); Liquor inventory control system (\$34,600).

\* \* \* \*

Under date of August 21, 1969 the Executive Department was informed that the Comptroller General of the United States has ruled that under Section 203 of the Intergovernmental Cooperation Act of 1968, States can no longer be held accountable for interest earned on Federal funds. He also ruled that the non-accountability provision of Section 203 also applied to interest earned by a State on Federal funds prior to enactment of the Act.

Because of these rulings, the exception of \$400,000 taken by the Health, Education, and Welfare (HEW) Audit Agency in their Audit Report dated November 3, 1967, is no longer a valid obligation of the State of Maine.

\* \* \* \*

The Department of Audit is most appreciative for the excellent cooperation received from the State officials and the courtesies extended to members of the audit staff.

## DEPARTMENTAL DIVISION

In accordance with statutory requirements, the Departmental Division performs the postaudits of all accounts and other financial records of State departments, institutions, and agencies of State Government. A tabulation of audits completed or in process by the Division covering the 1968-69 fiscal year is as follows:

State Departments	73
Institutions	10
Vocational Schools	6
Quasi-Independent Agencies	6
Examining Boards	23
Public Administrators	16
	<hr/>
	134
	<hr/>

Funds available to finance the operations of the Division amounted to \$158,128, being comprised principally of legislative appropriations. Expenditures were \$140,584, of which \$132,029 was expended for personal services; \$4,938 for travel expenses; and \$3,617 for other operating expenses.

Revenues amounting to \$8,140 derived from auditing services rendered to departments financed by the general highway fund were credited to the general fund undedicated revenue account.

\* \* \* \*

## DEPARTMENT OF STATE TREASURY

The duties of the Treasury Department are defined under the provisions of Title 5, Chapter 7, Revised Statutes of 1964 Annotated. The primary duties of the State Treasurer consist of the receipt, recording, and depositing of all funds processed by the various State departments, institutions, and examining boards; the collection of unpaid accounts over ninety days old, performing the necessary duties relating to the issuance and sale of State of Maine Bonds, and the investment of State funds, exclusive of those of the Maine State Retirement System.

Receipts and Disbursements . . . . The cash receipts and disbursements processed during the past biennium were as follows:

Year Ended June 30	Receipts	Disbursements
1969 .....	\$697,294,244	\$698,275,041
1968 .....	\$473,723,606	\$472,667,295

Cash Balances . . . . The fiscal year end cash balances totaled \$16,487,753 and were distributed as follows:

Demand Deposits .....	\$ 4,964,655
Time Deposits .....	11,470,773
Petty Cash and Change Funds .....	52,325
Total .....	<u>\$16,487,753</u>

Demand and time deposits were verified by direct correspondence with the depositories; and petty cash and change funds with those employees charged with the custody of these funds. In addition to the above cash balances, an amount of \$42,897,842 was on deposit with the Treasurer of the United States representing a reserve for unemployment compensation benefits, and an amount of \$139,020 was on deposit with the First National Bank of Boston for the Maine State Retirement System and the Group Life Insurance Fund.

Investments . . . . Securities held to the credit of the several State funds (exclusive of the Maine State Retirement System) were valued at \$64,792,944 and are summarized as follows:

	1969	1968
Bonds at Cost .....	\$63,234,181	\$37,185,365
Stocks at Cost .....	1,558,763	1,648,365
Farm Home Mortgage Loans .....		10,974,774
Total .....	<u>\$64,792,944</u>	<u>\$49,808,504</u>

In addition to the total of \$64,792,944 there was \$725,000 of Commercial Paper held by First National Bank of Boston for the Group Life Insurance Fund.

Securities valued at \$7,429,359 held in the custody of the State Treasurer were verified by physical count. United States Treas-

ury bills, bonds, and repurchase agreements valued at \$57,-363,585 and held for safekeeping by the First National Bank of Boston, Chemical Bank New York Trust Company, and First National Granite of Augusta were confirmed by these banks as of June 30, 1969.

Investment Earnings . . . . The net earnings on securities, profits or losses from exchanges and sales, and interest earned on time deposits amounted to \$3,714,787 and were credited to the various funds as follows:

State Funds:	
General Fund .....	\$ 1,601,780
Highway Fund .....	607,841
Public Service Enterprises .....	19,730
Working Capital .....	170,734
All Other .....	2,363
	<u>2,402,448</u>
Bond Funds:	
University of Maine .....	53,633
State Colleges .....	542,900
Department of Education .....	163,617
Department of Mental Health and Corrections .....	77,403
Aeronautics Commission .....	84,225
Indian Reservation .....	7,198
Maritime Academy .....	14,872
Park and Recreation Commission .....	303
	<u>944,151</u>
Trust Funds:	
Lands Reserved for Public Use .....	104,487
Permanent School Fund .....	27,244
Group Life Insurance .....	93,521
Suspense Credit .....	27,349
All Other .....	115,587
	<u>368,188</u>
Total .....	<u>\$ 3,714,787</u>

Earnings on the investment of guarantee deposits and securities held by legal requirement only, are not included in the above summary. Earnings on these funds are remitted to depositors or added to the original deposits as provided by statute.

Trust Funds . . . . The principals of State trust and trust and guarantee deposits at June 30, 1969 (exclusive of the Maine

Administration . . . . Funds available to finance the departmental operations amounted to \$120,707 an increase of \$20,328 over the previous year. Expenditures totaled \$117,559 for the year.

## MAINE STATE RETIREMENT SYSTEM

The Maine State Retirement System, administered by a board of trustees, provides for retirement allowances and other benefits for members in accordance with the provisions of Title 5, Maine Revised Statutes Annotated of 1964.

The system membership includes State employees and teachers, the employees of 16 counties, fifty-five municipalities, and forty-five other participating organizations.

At June 30, 1969, retirement benefits were being paid to 6,814 eligible retirees while 402 were receiving survivors' benefits, an increase as compared with the previous year of seven per cent and twelve per cent respectively.

Funded Reserves . . . . Reserves for pensions, survivors' benefits, and contributions totaled \$147,091,870 at June 30, 1969, an increase of \$13,284,689 during the year.

A major category included in these reserves represents teachers who began teaching prior to July 1, 1924, from whom no contribution toward a retirement plan was required prior to 1945.

As in prior years, it was noted that a substantial unfunded accrued liability continues to exist in respect to benefits for this group of teachers. The deficit balances at June 30 for the year indicated are as follows: 1969, \$18,333,107; 1968, \$15,664,196; 1967, \$13,237,685; 1966, \$10,857,043. This condition is the result of an excess of pension payments authorized by statute over appropriated funds, interest, and other credits in each of the respective years.

Investments . . . . The investments of the System were comprised of bonds, stocks, and mortgages, which were carried at a book value of \$150,501,422, an increase of \$15,448,840 as compared with the previous year. Investments are summarized as follows:

	Book Value June 30, 1969	Net Income Cash Basis 1968-69	Per Cent of Yield to Book Value
Bonds .....	\$ 84,183,398	\$4,195,086	4.9832
Stocks .....	46,950,375	1,022,074	2.2759
Mortgages .....	19,367,649	976,739	5.0431
Investment Costs .....		33,732*	.0002*
Total .....	<u>\$150,501,422</u>	<u>\$6,160,167</u>	<u>4.0931</u>

The increase in investment holdings were reflected for the most part in industrial and utility stocks less a reduction in deposits at interest and Bank and Finance stock. The effective yield on investments as computed by the Retirement System on the accrual basis was 4.36096 per cent.

All investments are held and administered by the First National Bank of Boston, Massachusetts in accordance with the investment management and custody agreement dated October 30, 1967 between the Board of Trustees of the Maine State Retirement System and the First National Bank of Boston.

## MAINE STATE LIQUOR COMMISSION

The Maine State Liquor Commission, under the provisions of Title 28, Maine Revised Statutes Annotated of 1964, is authorized to have general supervision of manufacturing, importing, storing, transporting and sale of all liquors within the State and to make rules and regulations for the administration, clarification, carrying out, enforcing and preventing violation of all laws pertaining to liquor.

Operations . . . . The Commission's operations for the fiscal year resulted in a net profit of \$16,402,059 which accrued to the general fund. This was an increase of \$557,057 over the previous year. A summary of operations as compared with the previous year is as follows:

	Year Ended June 30, 1969	Increase
Net Sales .....	\$ 36,532,264	\$1,629,999
Cost of Goods .....	21,753,493	982,750
Gross Profit .....	14,778,771	647,249
Operating Expenses .....	3,248,349	203,234
Net Operating Profit .....	11,530,422	444,015
Other Income .....	4,871,637	113,042
Net Profit .....	\$ 16,402,059	\$ 557,057

The increase in net sales was reflected in sales through the Commission's ninety retail stores, which were \$1,412,376 in excess of the previous year and sales to licensees through two wholesale stores plus the regular retail outlets which were \$236,107 more than the previous year.

Expenditures . . . . Operating expenses reflected an increase of \$203,234 over the previous year. The increase occurred principally in the personal services category as a result of legislative salary increases which became effective in the first pay period after January 1, 1968. The opening of four new stores in the 1968-69 fiscal year also contributed to the overall increase.

Other Income . . . . The increase of \$113,042 was due primarily to additional collections from malt beverage excise taxes of \$89,353 and liquor and malt beverage license fees of \$15,087 and \$15,518 respectively.

Financial Data . . . . Total assets of the Commission amounted to \$5,909,376 at June 30, 1969 and were comprised principally of merchandise inventories of \$3,555,826, cash receivable and fixed assets.

Liabilities of \$1,388,669 representing current accounts payable and accrued payrolls, were liquidated subsequent to June 30, 1969.

Working capital advances totaled \$4,000,000 at the year end and consisted of the statutory capital advance of \$3,500,000 and a temporary advance of \$500,000.

## DEPARTMENT OF ECONOMIC DEVELOPMENT

The Department is responsible for the promotion of industrial development and recreational industry within the State, under the provisions of Title 10, Sections 401 through 651, Maine Revised Statutes Annotated of 1964, as amended; and for administrative purposes is organized into five divisions as follows: Research and Planning; Industrial Promotion; Vacation Travel Promotion; Publicity and Public Relations; and Geological Survey.

The fiscal operations of the Department are segregated in three accounting designations: general fund, special revenue funds, and bond fund. Special revenue and bond funds are established to finance specific programs and projects. Unexpended balances within these funds are carried forward to finance these projects in the ensuing year.

A summary of financial operations for the year is as follows:

	General Fund	Special Revenue Funds	Bond Fund
Total Available Funds .....	\$1,079,441	\$30,533	\$375
Total Expenditures .....	1,044,277	25,533	

### Unexpended Balances—June 30, 1969:

Lapsed .....	25,961		
Carried .....	9,203	5,000	375

Available Funds . . . . Funds available to finance general fund activities were comprised of legislative appropriations of \$1,025,314, revenues of \$4,782, and adjusted balances forward of \$65,367, less net transfers out of \$16,022.

Special revenue and bond funds are established to finance specific programs and projects. Unexpended balances within these funds are carried forward to finance these projects in the ensuing year.

Funds available to finance special revenue accounts were comprised of revenues totaling \$27,701 and balances brought forward of \$2,832. The major portion of revenues was derived from federal grants.

A balance of \$375 was carried forward in the bond fund. This represented the unexpended balance of a bond fund appropriation made for the purpose of renovating the Exhibition Hall at West Springfield, Massachusetts.

Expenditures . . . . Expenditures from general fund accounts totaled \$1,044,277, a decrease of \$29,088 as compared with the previous year. Expenditures were classified as follows:

	Year Ended June 30, 1969	Increase *Decrease
Personal Services .....	\$ 391,023	\$ 42,957
Capital Expenditures .....	12,182	2,667*
All Other .....	641,072	69,378*

The decrease was reflected principally in expenditures for the State's exhibit at the World's Fair Exhibition in Canada.

Expenditures charged to special revenue accounts totaled \$25,533, a decrease of \$13,416 as compared with the previous year. This decrease was reflected principally in personal services in the Eastern Maine Development District account which was established to promote recreation and industry down east. There were no expenditures charged to the bond fund during the year.

## DEPARTMENT OF EDUCATION

The Department of Education is organized in accordance with the provisions of Title 20, Revised Statutes of 1964, as amended. The Commissioner of Education, chosen by the State Board of Education, administers the affairs of the Department.

The financial operations of the Department are segregated in four accounting designations: general fund, special revenue funds, working capital funds and bond funds. Special revenue, working capital and bond funds are established to finance specific programs and projects. Unexpended balances within these funds are carried forward to finance these projects in the ensuing year.

A summary of financial operations for the year is as follows:

	General Fund	Special Revenue Funds
Total Available Funds .....	\$41,203,483	\$9,163,273
Total Expenditures .....	40,822,008	8,533,277
Unexpended Balances - June 30, 1969:		
Lapsed .....	252,582	
Carried .....	128,893	629,996

Available Funds . . . . Funds available to finance general fund activities were comprised of legislative appropriations of \$37,703,775, revenues of \$1,182,088 and balances brought forward in the amount of \$2,667,906. These amounts were reduced by authorized transfers to other accounts in the amount of \$350,286. The major portion of these transfers were made from the Vocational Center Subsidies and the National Defense Education Act accounts to supplement personal services monies.

Funds available to finance special revenue accounts were comprised of revenues of \$9,347,133 and balances brought forward of \$356,735. These amounts were reduced by authorized transfers to other accounts in the amount of \$540,595. The major portion of these transfers was made from the Federal Vocational Education Act account to several vocational school accounts for construction purposes.

Expenditures . . . . Expenditures from general fund accounts totaled \$40,822,008, as compared with \$34,807,973 during the previous year.

Expenditures were classified as follows:

Grants, Subsidies and Pensions .....	\$ 38,105,001
Personal Services .....	1,832,916
All Other .....	884,091
	<u>\$ 40,822,008</u>

Included in expenditures classified as grants was the amount of \$36,073,736 disbursed to cities and towns for general purpose educational aid. Additional increases in expenditures were reflected in vocational and other educational programs.

Expenditures charged to special revenue accounts totaled \$8,-533,277, an increase of \$500,021 as compared with the previous year. This increase was reflected principally in the Federal School Lunch account, the Federal Vocational Education Act of 1963 account, and the Title III - Supplemental Educational Centers program within the Elementary and Secondary Education Act of 1965 account. Decreased expenditures were noted in the Manpower Development and Training Act account, and in some accounts under the Elementary and Secondary Education Act of 1965.

Working Capital Funds . . . . Two working capital funds are administered by the Department: schooling of children in unorganized territories and the federal surplus property pool.

The unorganized territory fund is utilized to finance and record capital expenditures in connection with the program for unorganized territory schooling. Income to finance expenditures within this program is derived from taxes assessed on property within the unorganized townships by the State Tax Assessor and by billing for construction costs of a new school building.

Receipts credited to this fund were \$33,949, a decrease of \$6,921 as compared with the previous year. The major portion of this decrease was attributed to sales of equipment in the previous year. The decrease was also reflected in less receipts representing town grants.

Disbursements during the year totaled \$14,315, a decrease of \$73,285 as compared with the previous year. The decrease was reflected principally in a reduction of school and transportation equipment purchases during the current year. The decrease was also attributed to a \$20,000 transfer of time savings during the previous year to the Surplus Property Pool fund.

The surplus property pool fund was established to finance the cost of acquiring, handling, warehousing, and distribution of federal surplus property and commodities acquired for educational purposes. Revenue derived from billings to recipients for handling charges, amounted to \$61,890, while expenditures charged to the fund amounted to \$65,928.

Bond Fund . . . . Funds available in the school construction subsidies fund totaled \$4,589,128, and consisted of a balance

forward of \$724,769 and revenue totaling \$3,864,359. Revenue included an amount of \$3,800,000 from the sale of securities and \$64,359 from interest earned on short-term investments. Expenditures totaled \$3,639,534 for the year, and were made as general purpose aid subsidies for school construction.

## DEPARTMENT OF AGRICULTURE

The Department of Agriculture is maintained for the improvement of agriculture and the advancement of the interests of husbandry, under the provisions of Title 7, Maine Revised Statutes Annotated of 1964, and for administrative purposes is organized into six divisions - Administration, Animal Industry, Consumer Protection, Markets, Agricultural Promotion and Plant Industry.

The fiscal operations of the Department are segregated in two accounting designations. Legislative appropriations from the general fund support certain activities, while revenues derived from services and fees support other activities classified as special revenue accounts.

A summary of the financial operations for the year is as follows:

	General Fund	Special Revenue Funds
Total Available Funds .....	\$1,472,067	\$2,163,726
Total Expenditures .....	1,389,592	1,479,649
Unexpended Balances - June 30, 1969:		
Lapsed .....	68,146	
Carried .....	14,329	684,077

General fund balances carried forward were comprised of encumbrances of \$4,719 and restricted Federal and State funds of \$9,610.

Special revenue fund balances are carried forward to the ensuing year to finance the same programs. The major portion of these balances was available for programs pertaining to potato inspection, \$255,772; sardine inspection, \$25,643; feed and fertilizer inspection, \$72,329; poultry inspection, \$58,932; and certification of seed, \$270,777.

Available Funds . . . Funds available to finance general fund activities were comprised principally of legislative appropriations of \$1,013,081, revenues of \$399,917, balances brought forward of \$23,152 and transfers of \$35,917.

Funds available to finance special revenue accounts were comprised of revenues totaling \$1,528,685 and balances brought forward of \$635,041.

The major portion of revenues credited to the general fund accounts was received from the State stipend on harness and running races. Revenues credited to special revenue accounts were derived principally from federal grants, and inspection and registration fees.

Expenditures . . . Expenditures from general fund accounts totaled \$1,389,592, as compared with \$1,391,089 during the previous year.

Expenditures were classified as follows:

	Year Ended June 30, 1969
Personal Services .....	\$ 673,712
Capital Expenditures .....	7,012
All Other .....	708,868
Total .....	<u>\$1,389,592</u>

## DEPARTMENT OF HEALTH AND WELFARE

The Department is governed by the provisions of Title 22, Maine Revised Statutes Annotated of 1964, as amended, and has general supervision of the interest of health and life of the citizens of the State. It consists of such bureaus and divisions as are required to carry out the work of the Department. The head of the Department shall be the Commissioner of Health and Welfare.

The funds necessary for operations of the Department are derived from legislative appropriations, federal and municipal grants, and revenues from licenses and fees.

The fiscal operations of the Department are reflected in accounts classified within the general, special revenue, and bond funds. The available funds and expenditures for the year are summarized as follows:

	General Fund	Special Revenue Funds
Total Available Funds .....	\$47,004,877	\$2,388,817
Total Expenditures .....	45,264,269	2,245,199
Unexpended Balances - June 30, 1969:		
Lapsed .....	1,075,465	
Carried .....	665,143	143,618

The major portion of general fund account balances carried forward related to welfare activities: Administration and Hospital and Medical Care in the amounts of \$101,376 and \$504,563 respectively.

Special revenue fund account balances carried forward were for the most part related to health activities: Sanitary Engineering, \$13,622; Federal Health Grants, \$56,047; Federal Project Grants, \$14,713; and Prophylactic Licenses, \$51,901.

A bond fund balance of \$95,315 carried forward in the new tuberculosis hospital building account was transferred to the general fund unappropriated surplus during the current year as no further activity can be expected in this account.

Available Funds . . . Funds available to finance the activities of the general fund accounts were comprised of adjusted balances brought forward from the previous year of \$1,605,712, legislative appropriations, \$16,293,249, revenue of \$28,887,554 and transfers in the amount of \$218,362.

The majority of revenues consisted of federal and municipal grants credited to the public assistance accounts together with private contributions and recoveries from individuals.

Special revenue fund activities were financed from balances brought forward of \$215,222 and revenues of \$2,212,501 less net transfers of \$38,906. Revenues were derived from federal grants, a contribution from the general fund and receipts from licenses, fees and sale of other services.

Expenditures . . . . Expenditures amounted to \$47,509,468, an increase of \$6,676,126 as compared with the previous year, summarized as follows:

	Year Ended June 30, 1969	Increase
Grants, Subsidies and Pensions .....	\$38,777,374	\$5,800,180
Personal Services .....	6,340,525	598,575
Capital Expenditures .....	118,650	6,476
All Other .....	2,272,919	270,895
Total .....	<u>\$47,509,468</u>	<u>\$6,676,126</u>

Increased expenditures for grants, subsidies, and pensions were reflected within the public assistance programs and resulted from an increase in the amount of federal participation. A decrease in expenditures for hospital and medical care due to a reduction in federal participation was also a contributing factor.

The expenditures within the Department's public assistance programs amounted to \$34,878,738, which includes \$9,863,009 of the hospital and medical care funds. Payments of grants for public assistance are made on the basis of exception payrolls from the central office, while the pertinent information to substantiate each claim is maintained in the Department's several field offices.

A summary of the average case load per month involving the public assistance accounts is as follows:

Program	Case Load Monthly Average	1968-69 Expenditures
Assistance to Aged, Blind and Disabled .....	13,226	\$15,675,706
Aid to Dependent Children .....	6,989	9,340,023
Total .....	<u>20,215</u>	<u>\$25,015,729</u>

Undedicated Revenue . . . . Undedicated revenue credited to the general fund amounted to \$547,114 and was comprised of federal grants for retirement purposes, payments of assessments against relatives for board and care of children, charges against trust funds for care of committed children, claims for T.B. hospital services rendered, employee maintenance at the Sanatorium, miscellaneous income and a nonrecurring contribution from bond funds.

## BUREAU OF TAXATION

The Bureau of Taxation is designated by statute as an operating unit of the Department of Finance and Administration. Administered by the State Tax Assessor, the Bureau is organized into the following divisions: Excise Tax, Sales and Use Tax, Inheritance Tax, Property Tax and Administration.

Revenues . . . . Revenues credited to the operating funds of the State and derived from taxes assessed by the Bureau amounted to \$132,063,656, representing an increase of \$11,203,926 over the previous year. The majority of this increase is the result of the enactment of Chapter 191, Section D, Private and Special Laws of 1967 which increased the sales tax from 4% to 4½%, effective November 1, 1967. A comparative summary of revenues applicable to operating funds is as follows:

	Year Ended June 30, 1969	Increase
General Fund .....	\$ 98,760,255	\$ 9,643,941
Highway Fund .....	30,752,942	1,133,135
Special Revenue Funds .....	2,507,584	411,594
Working Capital Funds .....	42,875	15,256
Total .....	<u>\$132,063,656</u>	<u>\$11,203,926</u>

Excise Tax . . . . The Excise Tax Division administers those taxes which relate to levies imposed upon companies, corporations, etc., as a right to do or conduct business within the State, and various special industry taxes.

Revenues processed through this Division amounted to \$53,503,036, an increase of \$2,304,163 as compared with the prior year. Major increases were noted in several of the larger sources of tax revenues; namely, gasoline and use fuel, cigarettes, and premium tax on insurance companies.

Sales and Use Tax . . . . The Sales and Use Tax Division administers the assessment and collection of sales and use taxes. Revenues amounted to \$70,381,631, an increase of \$8,032,029 over the previous year which resulted from the sales tax increase, effective November 1, 1967.

Inheritance Tax . . . . The Inheritance Tax Division administers the assessment and collection of inheritance and estate taxes.



Revenues from taxes assessed by this Division amounted to \$5,059,256, an increase of \$392,396 as compared with the previous year.

Property Tax . . . The Property Tax Division administers the assessment and collection of poll, real and personal property taxes in unorganized territories, the revenues from which accrue to the general fund, special revenue funds, working capital and agency funds.

Revenues from assessments by this Division, exclusive of accruals to agency funds, amounted to \$3,119,733, an increase of \$475,337 as compared with the previous year. The major factor contributing to this increase was in the real estate transfer tax which became effective on March 1, 1968. The major revenue sources were taxes on wild land, taxes on property within the Maine Forestry District and school taxes on unorganized territories. Tax revenue accruing to agency funds for the benefit of counties and municipalities amounted to \$999,411.

Administration . . . Administrative expenses of the Bureau amounted to \$1,204,766 as compared with \$1,147,995 in the preceding year. Increased expenditures occurred for the most part within the personal services category, with expenditures for contractual services reflecting a smaller increase. Expenditures for commodities and capital outlay decreased during the year.

## DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS

The Department of Mental Health and Corrections has the general supervision and management of all institutions in accordance with the provisions of Title 34, Maine Revised Statutes Annotated 1964, as amended.

Administration . . . Funds available for administrative purposes from appropriations and other credits, exclusive of the reserve fund, amounted to \$1,304,108 of which \$233,930 was for departmental operations; \$388,228 for the Bureau of Mental Health; \$474,015 for the State Probation and Parole Board; and \$207,935 for Mental Health Services.

Expenditures were \$1,252,393 and consisted principally of payments for personal services, contractual services, and grants to associations within the State to promote mental health programs.

Institutional Farms . . . Farms at five of the institutions are operated as working capital funds with the accounting records being segregated from the general operations. This segregation was made in 1949 with the general fund providing working capital had assets of \$730,059 comprised principally of cash, livestock, and fixed assets.

Accounts payable and amounts due other funds totaling \$41,998, and advances of \$23,500 from the working capital fund were the only recorded liabilities at June 30, 1969.

The surplus account within the farm operations consists of donated surplus, \$450,485 and earned surplus, \$214,076. The donated surplus represents the value of properties, equipment, and livestock segregated from the general fund accounts of the institutions at the time the working capital funds for farm operations were established (1949) plus or minus any subsequent changes. The earned surplus of \$214,076 represents the accumulated profits since the farm accounts were set up.

Operations of the farms for the fiscal year ended June 30, 1969, resulted in a net profit \$21,069 as compared with a net loss of \$4,331 and \$45,387 for the previous two years.

The distribution of costs of farm operations was consistent with the previous years; however, the relative proximity of the farms to the institutions results in many factors pertaining to income and expense being absorbed by the institutions and vice versa, which would have to be considered if the farms were independently operated.

Locally Handled Funds . . . As of June 30, 1969, fund balances handled locally totaled \$1,015,072 and were comprised as follows:

	Personal Funds	Benefit Funds	Canteens and Stores
Cash on Hand and Demand Deposits	\$577,727	\$40,940	\$19,462
Time Deposits .....	290,424	44,555	
Accounts Receivable .....	5,151		
Securities .....	10,062	5,289	
Merchandise and Supplies .....			15,007
Equipment .....			5,820
Buildings .....			635
Total .....	<u>\$883,364</u>	<u>\$90,784</u>	<u>\$40,924</u>

Canteens . . . . Canteens, snack bars, community stores, and commissaries are operated at six of the institutions within the Department of Mental Health and Corrections. Each one operated independently of the institution as is shown by the fact

that non-state employees, inmates, and patients are employed. Sales exceed \$300,000 annually and provide a net income of approximately \$35,000 for the use of the institutions.

## STATE INSTITUTIONS

The following financial and statistical data are summarized for the fiscal year ended June 30, 1969:

Institution	Average Population	Total Available Funds	Expenditures and Transfers	General Operations Balances June 30, 1969	
				Lapsed	Carried
Augusta State Hospital .....	1,615	\$ 5,212,206	\$ 4,964,867	\$105,694	\$141,645
Bangor State Hospital .....	1,168	3,440,535	3,301,994	61,059	77,482
Pineland Hospital and Training Center .....	906	4,474,899	4,309,451	80,181	85,267
Maine State Prison .....	381	1,085,327	1,015,390	28,549	41,388
Men's Correctional Center .....	181	754,352	722,046	14,625	17,682
Boys Training Center .....	251	1,421,283	1,376,814	25,719	18,750
Governor Baxter State School for the Deaf .....	158	662,486	638,536	12,403	11,547
Stevens School .....	109	561,996	530,716	12,519	18,761
Women's Correctional Center .....	49	375,572	354,365	8,295	12,912
Military and Naval Children's Home .....	28	100,838	94,796	1,871	4,171
<b>Total</b> .....	<b>4,846</b>	<b>\$18,089,494</b>	<b>\$17,308,975</b>	<b>\$350,914</b>	<b>\$429,605</b>

The construction, improvement and repair programs at State institutions were continued in the 1968-1969 fiscal year. Funds available for these programs totaled \$3,015,839 of which \$1,763,726 was expended, \$1,161,184 was carried forward to continue the programs in 1969-1970 and \$90,929 was lapsed to the general fund surplus account.

## MAINE PORT AUTHORITY

The Maine Port Authority is constituted a public agency of the State of Maine for the general purpose of fostering the development of Maritime Activities in the State of Maine.

The prescribed regular and special duties and responsibilities of the Maine Port Authority are considered under the following classifications:

Maine State Pier . . . . At June 30, 1969, the Maine State Pier had net assets totaling \$2,002,370 of which \$1,913,145 was represented by land, buildings, and wharf structures. Operating losses over the years are reflected in a net deficit of \$218,750.

The records indicate that the Maine State Pier operated at a net loss of \$29,171 for the fiscal year ended June 30, 1969, as compared with \$340 in the previous fiscal year. The largest single contributing factor to the net loss was the decrease in operating revenues of \$66,787. A corresponding decrease of \$44,903 was also noted in expenditures. These decreases were attributable to a drop in the handling of cargo and storage fees. Another contributing factor to the net loss was the annual depreciation of \$22,666 charged to operating expenses for depreciation on pier properties.

Promotion and Development Program . . . . Funds available for the operations of the Promotion and Development Program amounted to \$58,283 of which \$41,025 was provided by a State appropriation and \$11,000 was from contributions.

The expenditures for the year totaled \$49,916, an increase of \$3,521 over the prior year. This amount included the salaries of the Directors of the Maine Port Authority and the Development Representative and expenditures associated with promotion, development, and travel. Other expenditures cover fixed items for rent of offices, advertising and publicity, and administrative charges by the Maine State Pier.

Rehabilitation of Maine State Pier Properties . . . . The rehabilitation program was continued in the 1968-69 fiscal year.

Expenditures of \$11,584 were made from available funds of \$11,776. The unexpended balance of \$192 was carried forward to the 1969-70 fiscal year.

Casco Bay Landings . . . . Funds available for repairs, inspection, and maintenance of the State owned Casco Bay Landings amounted to \$7,428. Expenditures totaled \$4,927 for the year and the unexpended balance of \$2,501 was carried forward at June 30, 1969.

Dock Construction and Ramp Acquisition . . . . Funds available for the construction of the North Haven dock and the acquisition of equipment for construction of a moveable ramp for ferry service at Frenchboro, Long Island Plantation amounted to \$4,698 and \$4,500 respectively. Expenditures totaled \$4,070 for dock construction and \$3,950 for ramp acquisition with unexpended balances of \$628 and \$550 respectively, which were carried forward to the 1969-70 fiscal year.

Oil Pollution Study . . . . Funds available for the program amounted to \$19,400 and consisted of a federal grant. The purpose of this program is to test and evaluate mechanical and pneumatic barriers to contain spilled oil and associated means for removing the contained oil.

Expenditures totaled \$17,994 for the year and the unexpended balance of \$1,406 was carried forward at June 30, 1969.

Maine State Ferry Service . . . . The Maine Port Authority also is charged with the administrative responsibilities of the "Maine State Ferry Service." Cost of operations totaled \$466,957 for the fiscal year ended June 30, 1969, and includes bond and interest payments amounting to \$160,868.

Revenue from fees and services amounted to \$333,061. State appropriations and income from the State Treasurer's cash pool supplement revenue in the operation of the lines.

## MAINE INDUSTRIAL BUILDING AUTHORITY

The Authority was created by act of the Ninety-eighth Legislature to aid industrial expansion in the State by means of using the State's credit to insure payment on mortgage loans. The statutes established a pledged credit limit of \$80,000,000 over-all and \$8,000,000 on any one project.

Income . . . . Total income received during the fiscal year amounted to \$264,592, an increase of \$63,595 as compared with the previous year.

Expenditures . . . . The expenditures amounted to \$41,584, an increase of \$9,885 as compared with the previous year. This increase was reflected principally in legal fees, architect and engineering appraiser fees.

Cash . . . . The cash balance totaled \$858,655 at June 30 and consisted of equity in the treasurer's cash and/or investments of \$38,655 and time deposits of \$820,000.

Notes Receivable . . . . Notes receivable totaled \$351,146 at the year end and consisted of three notes secured by mortgages; two notes of the Waterboro Industrial Building Corporation totaling \$121,996 and one note of the Dover-Foxcroft Development Corporation \$229,150.

Accounts Receivable . . . . Monthly mortgage insurance fees outstanding June 30, 1969 amounted to \$640. These receivables were paid at date of audit.

Unrecovered Claim Payments . . . . The unrecovered claim payments amounted to \$124,324 at June 30, 1969. This amount represents monthly mortgage payments made by the Maine Industrial Building Authority on seven insured mortgage loans.

Liabilities, Reserves and Fund Balances . . . . Accounts payable amounting to \$4,032 consisted of current year's charges and were paid subsequent to the fiscal year closing.

The escrow reserve for the Waterboro building amounting to \$4,370 represents the balance available to meet real estate taxes and the requirement to pay off the local bond holders.

At June 30, 1969 the contingent liability for insured mortgages totaled \$24,812,065. This represents an increase of \$8,238,423 during the year. Conditional commitments to insure mortgages totaled \$962,030 at June 30, 1969.

The fund balance at June 30, 1969 totaled \$1,202,039 and consisted of the working capital advance of \$500,000 and unappropriated surplus amounting to \$702,039.

## GENERAL FUND

The recognized assets of the general fund were comprised principally of cash, taxes and accounts receivable, investments and amounts due from other funds representing amounts loaned as working capital advances. State owned land, buildings and equipment are excluded from the assets although records are maintained wherein their values are recorded.

Cash and the investments, consisting of United States Government short term obligations were verified either by personal observation or direct confirmation; and the advances to other funds for working capital purposes were accounted for in the respective funds. These advances were made from the unappropriated surplus account either by legislative action or by approval of the Governor and Executive Council.

Receivables include certain taxes assessed as provided by statute, but are not due and payable until a later date. Other accounts due the State for various services rendered are circularized during the year by the Department of Audit to establish their asset value. Substantial reserves have been established to cover possible losses.

Liabilities have been reviewed and appear to be properly stated. In addition to the current accounts payable, the liabilities include substantial prepayments from the Federal Government for health and welfare programs, prepayments of tuition fees and undistributed funds due municipalities. The amount shown as "due to other funds" consists for the most part of the undistributed Forestry District Tax of 1969.

The decrease in total reserves as compared with the previous year was reflected principally in the appropriation balances carried forward by statutory provision plus a further decrease in reserves carried for the continuance of authorized construction and expansion projects.

The surplus is segregated to reflect appropriated surplus, which designates amounts set aside for specific purposes, and unappropriated surplus from which legislative allocations and appropriations are made. Unappropriated surplus increased \$3,-437,475 over that of the previous year.

Revenues derived from the major tax sources indicated substantial increases over the previous year, particularly within sales taxes and liquor and beer taxes.

Federal revenues consisting of grants for health education and welfare also increased substantially over the prior year. Expenditures for departmental operations reflected increases as compared with the previous year and were attributed principally to increased expenditures for education, libraries and health, welfare and charities.

## GENERAL FUND

The General Fund is used to finance the major activities of State Government. These activities are financed from appropriations authorized by legislature on a budgetary basis prepared from estimates of revenues to be received from estimates of monies to be expended.

COMPARATIVE BALANCE SHEET	Fiscal Year Ended		Increase or Decrease*
	June 30, 1969	June 30, 1968	
RECOGNIZED ASSETS			
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 3,854,502	\$ 5,181,950	\$ 1,327,448*
Cash - Other .....	95,795	556,859	461,064*
Investments .....	8,299,818	10,538,819	2,239,001*
Taxes and Accounts Receivable (net) .....	5,950,210	4,510,466	1,439,744
Due From Other Funds .....	15,343	83,019	67,676*
Working Capital Advances (contra) .....	5,497,013	4,988,013	509,000
Other Assets .....	79,605	107,669	28,064*
Contracts with Canadian National Railway 1959-85 .....	566,667	600,000	33,333*
Total Recognized Assets .....	\$24,358,953	\$26,566,795	\$ 2,207,842*
LIABILITIES			
Accounts Payable .....	\$ 1,244,237	\$ 954,177	\$ 290,060
Due to Other Funds .....	1,000,271	852,484	147,787
Other Current Liabilities .....	3,774,910	2,880,741	894,169
Total Liabilities .....	\$ 6,019,418	4,687,402	\$ 1,332,016
RESERVES			
Authorized Expenditures for Operations .....	4,960,564	11,927,157	6,966,593*
State Contingent Account .....	450,000	450,000	
Appropriated Surplus .....	1,551,503	1,970,400	418,897*
Total Reserves .....	6,962,067	14,347,557	7,385,490*
SURPLUS			
Appropriated:			
Operating Capital .....	2,000,000	2,000,000	
Advances to Other Funds (contra) .....	5,497,013	4,988,013	509,000
Bar Harbor Ferry Terminal .....	566,667	600,000	33,333*
Advances to Other Funds .....	15,207	82,717	67,510*
Unappropriated .....	8,078,887	7,670,730	408,157
Total Surplus .....	3,298,581	138,894*	3,437,475
Total Liabilities, Reserves and Surplus .....	11,377,468	7,531,836	3,845,632
	\$24,358,953	\$26,566,795	\$ 2,207,842*

# GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended		Increase or Decrease*
	June 30, 1969	June 30, 1968	
REVENUES:			
State Tax on Wild Lands .....	\$ 1,341,185	\$ 1,292,926	\$ 48,259
Inheritance and Estate Taxes .....	5,059,256	4,666,860	392,396
Sales and Use Taxes .....	70,381,970	62,350,013	8,031,957
Cigarette Taxes .....	13,150,358	12,424,097	726,261
Tax on Public Utilities .....	3,749,526	3,743,704	5,822
Tax on Insurance Companies .....	4,042,710	3,681,437	361,273
Commission on Pari Mutuels .....	1,490,573	1,397,534	93,039
Other Taxes .....	1,469,292	1,331,684	137,608
From Federal Government .....	29,246,746	23,945,446	5,301,300
From Cities, Towns and Counties .....	1,080,700	1,028,680	52,020
Service Charges for Current Services .....	4,360,257	4,447,300	87,043*
Liquor and Beer (net) .....	16,402,060	15,845,003	557,057
Other Revenues .....	3,254,866	2,691,183	563,683
Transfers from Other Operating Funds .....	1,466,526	425,417	1,041,109
Total Revenues .....	\$156,496,025	\$139,271,284	\$ 17,224,741
EXPENDITURES:			
General Administration .....	\$ 8,165,704	\$ 7,524,947	\$ 640,757
Protection of Persons and Property .....	3,749,396	3,400,930	348,466
Development and Conservation of Natural Resources .....	4,477,686	4,534,807	57,121*
Health, Welfare and Charities .....	46,339,292	37,860,323	8,478,969
Mental Health and Corrections .....	18,501,848	17,463,673	1,038,175
Education and Libraries .....	62,762,584	57,622,338	5,140,246
Recreation and Parks .....	1,173,841	1,247,786	73,945*
Miscellaneous .....	201,457	541,912	340,455*
Contributions and Transfers to Other Funds .....	11,151,787	11,349,157	197,370*
Debt Retirement .....	1,910,000	1,545,000	365,000
Interest on Bonded Debt .....	1,381,211	834,918	546,293
Total Expenditures .....	\$159,814,806	\$143,925,791	\$ 15,889,015

# GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS		Fiscal Year Ended June 30, 1969
BALANCE AT BEGINNING OF YEAR .....		\$ 138,894*
ADDITIONS		
Available Funds .....	\$161,865,791	
Departmental Expenditures .....	155,880,822	
Excess of Available Funds Over Expenditures .....	5,984,969	
Balance Carried Forward - June 30, 1969 .....	2,837,759	
Unexpended Balances Lapsed .....		3,147,210
Actual Revenue .....	123,766,231	
Appropriations by Legislature .....	121,266,731	
Excess of Actual Revenues Over Appropriations .....		2,499,500
Lapsed Balances From Appropriations From Unappropriated Surplus .....		384,761
Annual Payment on Canadian National Railways Contract .....		33,333
Return of Working Capital Advances .....		67,510
Decrease in Reserve for Contingencies .....		418,897
Adjustment of Prior Years' Transactions .....		48,089
Total .....		6,460,406
DEDUCTIONS		
Appropriations From Unappropriated Surplus .....	2,273,256	
Restoration of Contingent Account .....	338,575	
Restoration of Group Life Insurance Fund .....	49,995	
Working Capital Advance .....	500,000	
Total .....		3,161,826
BALANCE AT END OF YEAR .....		\$3,298,580

\* Denotes red figure.



## GENERAL HIGHWAY FUND

The financial activities of the Highway Department and its several operating divisions are funded through and by the highway fund. Revenues specifically dedicated for credit to the fund include gasoline and use fuel taxes, motor vehicle registrations, and operators licenses. These revenues are supplemented by grants from the Federal Government and various state municipalities as their predetermined share of highway construction costs.

Assets of the fund at June 30, 1969 totaled \$39,367,275 and consisted principally of short term investments, taxes and accounts receivable and working capital advances.

Accounts receivable and taxes receivable less allowance for losses, amounted to \$5,214,734 and were due principally from the Federal Government and gasoline and use fuel taxes.

Working capital advances amounted to \$8,722,570 and represented advances to the highway garage for the purchase of new equipment and capital investment for new and additional plant facilities.

Current payables were liquidated subsequent to the close of the fiscal year. The reserve for authorized expenditures represented the unexpended balances of the operating accounts which were carried forward to the ensuing year.

The surplus account is segregated to indicate that portion which has been advanced to other funds and operating accounts. The unappropriated portion being that part available for allocation for highway purposes.

The unappropriated surplus account showed a net decrease of \$1,352,754 for the fiscal year.

Highway fund revenues amounted to \$69,656,639 for the fiscal year, reflecting an increase of \$2,948,321 over that of the previous year. Contributing factors to this increase resulted from additional gasoline and use fuel tax receipts and an increase in federal grants.

Expenditures for operations and reduction of the highway bonded indebtedness amounted to \$74,311,187 a decrease of \$1,346,837 as compared to the previous year. The decrease was reflected principally in the reduction of expenditures for highway construction, offset in part by normal increases in other expenditure categories.

## GENERAL HIGHWAY FUND

The General Highway Fund is established to segregate funds for the construction and maintenance of State and State aid roads, the construction and maintenance of interstate, intrastate and international bridges, and for other specified items of expenditures. The fund finances the operations of the Highway Department and its allied divisions from revenues earmarked for that purpose. These revenues are derived primarily from gasoline taxes, motor vehicle registrations, and grants from the Federal Government.

COMPARATIVE BALANCE SHEET	Fiscal Year Ended		Increase or Decrease*
	June 30, 1969	June 30, 1968	
RECOGNIZED ASSETS			
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 813,972	\$ 1,070,367	\$ 256,395*
Cash - Other .....	4,950	3,950	1,000
Investments .....	15,547,510	11,035,720	4,511,790
Taxes and Accounts Receivable (net) .....	5,214,734	4,260,394	755,225
Due From Other Funds .....	170,000	185,000	15,000*
Working Capital Advances (contra) .....	8,722,570	8,292,470	430,100
Other Assets .....	73,608	453,610	180,887*
Due from Proceeds of Bonds Authorized - Not Issued .....	8,819,931	9,571,294	751,363*
Total Recognized Assets .....	\$39,367,275	\$34,872,805	\$4,494,470
LIABILITIES			
Accounts Payable .....	\$ 543,832	\$ 89,290	\$ 454,542
Due to Other Funds .....	73,206	53,995	19,211
Other Current Liabilities .....	75,619	105,650	30,031*
Total Liabilities .....	692,657	248,935	443,722
RESERVES			
Authorized Expenditures for Operations .....	26,258,946	21,076,238	5,182,708
SURPLUS			
Appropriated:			
Advances to Other Funds (contra) .....	8,722,570	8,292,470	430,100
Advances to Toll Bridges .....	170,000	185,000	15,000*
Passagassawaukeg River Bridge .....	199,115	399,115	200,000*
Plant Nursery .....	9,066	3,372	5,694
Total Appropriated .....	9,100,751	8,879,957	220,794
Unappropriated .....	3,314,921	4,667,675	1,352,754*
Total Surplus .....	12,415,672	13,547,632	1,131,960*
Total Liabilities, Reserves and Surplus .....	\$39,367,275	\$34,872,805	\$4,494,470

# GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended		Increase or Decrease*
	June 30, 1969	June 30, 1968	
<b>REVENUES</b>			
Gasoline Tax (net) .....	\$29,089,367	\$28,193,703	\$ 895,664
Use Fuel Tax (net) .....	1,648,438	1,415,667	232,771
Motor Carrier Tax (net) .....	15,137	10,436	4,701
Motor Vehicle Registrations and Drivers' Licenses .....	14,019,716	13,726,947	292,769
Other Taxes .....	423,427	374,412	49,015
From Federal Government .....	20,230,000	18,700,952	1,529,048
From Cities, Towns and Counties .....	2,119,237	2,098,527	20,710
Service Charges for Current Services .....	224,475	277,847	53,372*
Other Revenues .....	865,830	923,284	57,454*
Contributions and Transfers from Other Funds .....	1,021,012	986,543	34,469
Total Revenues .....	<b>\$69,656,639</b>	<b>\$66,708,318</b>	<b>\$2,948,321</b>
<b>EXPENDITURES</b>			
General Administration .....	\$ 3,861,423	\$ 3,182,503	\$ 678,920
Protection of Persons and Property .....	3,878,656	3,778,408	100,248
Highway and Bridges —			
Highway Construction .....	35,926,630	38,539,938	2,613,308*
Highway Maintenance .....	9,493,391	9,032,684	460,707
Bridge Construction .....	1,479,207	1,194,397	284,810
Bridge Maintenance .....	1,269,205	913,658	355,547
Snow Removal and Sanding .....	10,003,324	8,518,411	1,484,913
Other .....	2,095,413	1,940,031	155,382
Interest on Bonded Indebtedness .....	1,421,565	1,188,425	233,140
Debt Retirement .....	3,225,000	2,750,000	475,000
Contributions and Transfers to Other Funds .....	1,657,373	4,619,569	2,962,196*
Total Expenditures .....	<b>\$74,311,187</b>	<b>\$75,658,024</b>	<b>\$1,346,837*</b>

# GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1969
BALANCE AT BEGINNING OF YEAR .....	\$4,667,675
ADDITIONS	
Available Funds .....	\$101,118,920
Expenditures .....	74,311,187
Excess of Available Funds Over Expenditures .....	26,807,733
Balance Carried Forward—June 30, 1969 .....	26,258,946
Unexpended Balances Lapsed .....	548,787
Excess of Actual Revenue Over Allocations .....	2,608,127
Return of Advances —	
Joshua Chamberlain Bridge .....	15,000
Fore River Bridge .....	43,709
Adjustment of Prior Years' Transactions .....	7,206
Total .....	7,890,504
DEDUCTIONS	
Allocations From Unappropriated Surplus—	
Apportionments by Highway Commission .....	4,145,483
Working Capital Advance—Highway Garage .....	430,100
Total .....	4,575,583
BALANCE AT END OF YEAR .....	<u><u>\$3,314,921</u></u>

## OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are established to account for monies derived from special taxes and other sources to finance certain activities. These activities are usually determined by statutory enactments and administered by commissions, boards, or appointed officials. Budgetary control is maintained to the extent that expenditures shall not exceed available funds, and that any balances unexpended shall not lapse but be carried forward to the ensuing year for the same specific purpose.

COMPARATIVE BALANCE SHEET	Fiscal Year Ended		Increase or Decrease*
	June 30, 1969	June 30, 1968	
RECOGNIZED ASSETS			
Equity in Treasurer's Demand Cash and/or Investments .....	\$1,596,239	\$2,222,236	\$ 625,997*
Cash - Other .....	6,342,690	5,550,190	792,500
Investments .....	378,665		378,665
Taxes and Accounts Receivable (net) .....	490,490	400,570	89,920
Due From Other Funds .....	901,886	769,633	132,253
Other Assets .....	17,485	85,406	67,921*
Total Recognized Assets .....	\$9,727,455	\$9,028,035	\$ 699,420
LIABILITIES			
Accounts Payable .....	\$ 904,332	\$ 740,770	\$ 163,562
Due to Other Funds .....	15,514	83,593	68,079*
Other Current Liabilities .....	325,546	992,958	667,412*
Total Liabilities .....	1,245,392	1,817,321	571,929*
RESERVE			
Reserve for Authorized Expenditures .....	8,482,063	7,210,714	1,271,349
Total Liabilities and Reserve .....	\$9,727,455	\$9,028,035	\$ 699,420

# OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended		Increase or Decrease*
	June 30, 1969	June 30, 1968	
REVENUES			
Maine Forestry District Tax .....	\$ 1,075,046	\$ 907,820	\$ 167,226
Gasoline and Use Fuel Tax .....	451,206	329,954	121,252
Sardine Development Tax .....	329,491	329,120	371
Tax on Insurance Companies .....	160,865	151,569	9,296
Hunting and Fishing Licenses .....	2,699,342	2,617,678	81,664
Other Taxes .....	1,176,650	1,402,216	225,566*
From Federal Government .....	18,668,810	17,163,041	1,505,769
From Cities, Towns and Counties .....	131,348	121,429	9,919
Service Charges for Current Services .....	2,751,298	2,732,864	18,434
Potato Tax .....	318,212	307,358	10,854
Other Revenues .....	1,963,649	1,384,606	579,043
Transfers from Other Operating Accounts .....	705,937	593,288	112,649
Total Revenues .....	30,431,854	28,040,943	2,390,911
EXPENDITURES			
General Administration .....	1,892,272	1,597,133	295,139
Protection of Persons and Property .....	1,204,203	1,067,362	136,841
Development and Conservation of Natural Resources .....	7,138,982	6,779,510	359,472
Health, Welfare and Charities .....	2,226,093	2,951,737	725,644*
Mental Health and Corrections .....	704,537	345,818	358,719
Education and Libraries .....	9,849,978	10,424,775	574,797*
Parks and Recreation .....	219,307	248,752	29,445*
Maine Employment Security Commission .....	3,788,572	3,548,214	240,358
Contributions and Transfers to Other Funds .....	1,928,272	1,125,114	803,158
Total Expenditures .....	28,952,216	28,088,415	863,801
Excess of Revenue Over Expenditures .....	1,479,638	47,472*	1,527,110
Reserve for Authorized Expenditures—			
Beginning of Year .....	6,883,825	7,461,938	578,113*
Adjustment of Prior Years' Transactions .....	118,600	203,752*	322,352
RESERVE FOR AUTHORIZED EXPENDITURES - END OF YEAR .....	\$ 8,482,063	\$ 7,210,714	\$1,271,349

## OTHER FUNDS

Various other funds are maintained within the accounting structure of the State to record activities for specific purposes and to segregate assets of a trust or agency nature. These funds are not financed by legislative appropriations nor subject to the same budgetary control as are exercised over other funds. Expenditures are made therefrom only for authorized purposes and limited to the amount of available funds.

BALANCE SHEET AT JUNE 30, 1969	Public Service Enterprises	Working Capital Funds	Proceeds of Bond Issues	Trust and Agency Funds	Maine Employment Security Fund
<b>RECOGNIZED ASSETS</b>					
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 1,638,900	\$ 788,249	\$ 1,136,671	\$ 1,484,130	\$ 317,683
Cash—Other .....	35,490	921,400	1,856,000	2,075,984	
Investments .....	63,326	1,272,419	24,332,569	159,557,928	
Deposits with Federal Government .....					42,897,842
Notes Receivable .....		351,146			
Taxes and Accounts Receivable (net) .....	53,293	361,079	392,262	255,521	
Advances from Other Funds .....	170,000				
Due From Other Funds .....		151,761		50,000	
Inventories .....	3,600,561	1,952,678			
Other Assets .....	309	1,883			313,984
Plant and Equipment .....	7,888,855	15,375,996			
Less: Depreciation and Amortization .....	2,335,436*	6,506,421*			
<b>Total Recognized Assets .....</b>	<b>\$11,115,298</b>	<b>\$14,670,190*</b>	<b>\$27,717,502</b>	<b>\$163,423,563</b>	<b>\$43,529,509</b>
<b>LIABILITIES</b>					
Notes Payable .....	\$	\$	\$ 200,000	\$	\$
Accounts Payable .....	1,305,763	211,022	567,465	57,659	282
Due to Other Funds .....	170,000	30,000			
Other Current and Accrued Liabilities .....	97,581	100*	58,585	811,341	
Bonds Payable .....	4,010,000				
<b>Total Liabilities .....</b>	<b>5,583,344</b>	<b>240,922</b>	<b>826,050</b>	<b>869,000</b>	<b>282</b>
<b>RESERVES</b>					
Escrow Reserves .....		4,370			
Authorized Expenditures .....	93,873	8,482	26,891,452	5,646	43,215,243
Building Advances .....					313,984
<b>Total Reserves .....</b>	<b>93,873</b>	<b>12,852</b>	<b>26,891,452</b>	<b>5,646</b>	<b>43,529,227</b>
<b>FUND BALANCES AND SURPLUS</b>					
Fund Balances .....				162,488,917	
Surplus—					
Appropriated Working Capital Advances .....	4,000,000	10,159,584		60,000	
Unappropriated .....	132,065	2,704,347			
Donated .....	1,306,016	1,552,485			
<b>Total Fund Balances and Surplus .....</b>	<b>5,438,081</b>	<b>14,416,416</b>		<b>162,548,917</b>	
<b>Total Liabilities, Reserves, Fund Balances and Surplus ..</b>	<b>\$11,115,298</b>	<b>\$14,670,190</b>	<b>\$27,717,502</b>	<b>\$163,423,563</b>	<b>\$43,529,509</b>

## BONDED DEBT - ALL FUNDS

The bonded debt group of accounts is used to account for the principal of all unmatured bonds (and bonds authorized - not issued) including those payable from (and therefor recorded in the accounts of) public service enterprise funds.

BALANCE SHEET AT JUNE 30, 1969				
	Total	General Fund	Highway Fund	Other Funds
<b>ASSETS</b>				
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 103,506	\$	\$	\$ 103,506
Cash—Other .....	79,811			79,811
Investments .....	48,000			48,000
Accounts Receivable .....	237,728			237,728
Amounts to be Provided from Future Revenues				
for Retirement of Bonds .....	130,400,000	440,000	47,375,000	82,585,000
Bonds Authorized—Not Issued .....	44,196,500		17,300,000	26,896,500
Total .....	<b>\$175,065,545</b>	<b>\$440,000</b>	<b>\$64,675,000</b>	<b>\$109,950,545</b>
<b>LIABILITIES AND RESERVES</b>				
Current and Accrued Liabilities .....	\$ 5,233	\$	\$	\$ 5,233
Bonds Payable .....	130,700,000	440,000	47,375,000	82,885,000
Reserve for Authorized Expenditures and Debt Retirement .....	163,812			163,812
Amount Due Funds from Proceeds of Bonds—Authorized—				
Not Issued:				
Allocated .....	15,394,931		8,819,931	6,575,000
Unallocated .....	28,801,569		8,480,069	20,321,500
Total .....	<b>\$175,065,545</b>	<b>\$440,000</b>	<b>\$64,675,000</b>	<b>\$109,950,545</b>



## BONDS OUTSTANDING - ALL FUNDS

The bonded debt, as tabulated below, represents bonds authorized and issued for the purposes designated and are full faith and credit obligations of the State of Maine. The Kennebec Carlton Bridge bonds are partially financed by the Maine Central Railroad. The Joshua Chamberlain Bridge bonds and those pertaining to the Island Ferry Service are self-liquidating from revenues and tolls, while the remaining bonded indebtedness of the Jonesport Reach Bridge will be amortized from highway funds. Bonds issued by the colleges for revenue producing facilities are payable solely from related revenues. Insured mortgages guaranteed by the Maine Industrial Building Authority totaled \$24,812,065, at June 30, 1969.

	Amounts Issued	Final Maturity Fiscal Year Ending	Interest Rates	Debt Outstanding June 30, 1968	Bonds Issued	Matured or Called	Debt Outstanding June 30, 1969	Bonds Authorized and Unissued
GENERAL FUND								
General Improvement Bonds .....	\$ 3,950,000	1984	2.9%	\$ 860,000	\$	\$ 420,000	\$ 440,000	\$
HIGHWAY FUND								
Highway and Bridge Bonds .....	60,350,000	1989	2.5% - 3.75%	41,000,000	9,600,000	3,225,000	47,375,000	17,300,000
BOND FUNDS								
Capital Improvement:								
Bonds .....	8,420,000	1984	3% - 5%	7,070,000		450,000	6,620,000	2,000
University of Maine .....	6,970,000	1985	4%	6,600,000		370,000	6,230,000	500,000
Department of Mental Health .....	500,000	1986	3.75%	475,000		25,000	450,000	
MULTI-PURPOSE BUILDING—								
FORT KENT .....	415,000	1988	4.4% - 4.5%	50,000	365,000	50,000	365,000	
DEPARTMENT OF EDUCATION—								
FACILITIES .....	3,715,000	1988	4.4% - 4.5%	150,000	3,665,000	100,000	3,715,000	1,000,000
MENTAL HEALTH AND								
CORRECTIONS—FACILITIES .....	1,420,000	1988	4.4% - 4.5%	150,000	1,270,000		1,420,000	
UNIVERSITY OF MAINE—								
FACILITIES .....	3,320,000	1988	4.4% - 4.5%	500,000	2,820,000		3,320,000	3,000,000
CARE FACILITY—MENTALLY								
RETARDED .....	300,000	1988	4.4% - 4.5%	50,000	300,000	50,000	300,000	
ADVANCED STUDY BUILDING								
University of Maine—Portland .....	750,000	1988	4.4% - 4.5%	50,000	750,000	50,000	750,000	1,000,000
AIRPORT .....	1,700,000	1988	4.4% - 4.5%	800,000	900,000		1,700,000	1,137,500
SCHOOL CONSTRUCTION								
SUBSIDIES .....	6,650,000	1988	4.4% - 4.5%	2,850,000	3,800,000		6,650,000	
STUDENT HOUSING AND DINING .	6,715,000	1998	3% - 4.5%	6,715,000			6,715,000	

	Amounts Issued	Final Maturity Fiscal Year Ending	Interest Rates	Debt Outstanding June 30, 1968	Bonds Issued	Matured or Called	Debt Outstanding June 30, 1969	Bonds Authorized and Unissued
INDIAN RESERVATION .....	380,000	1970	4.625% - 4.7%		380,000		380,000	4,000
MAINE MARITIME ACADEMY Dormitory Construction .....	850,000	1973	4.625% - 4.7%		850,000		850,000	
UNIVERSITY OF MAINE Farmington College .....	955,000	1999	4.625% - 4.7% - 3%		955,000		955,000	
FACILITIES FOR MENTALLY Aroostook County .....	180,000	1970	4.625 - 4.7%		180,000		180,000	
PARK AND RECREATION COMMISSION .....								4,000,000
UNIVERSITY OF MAINE Construction .....	16,000,000	2006	1/10 of 1% - 5%	15,440,000		230,000	15,210,000	
TEACHERS COLLEGE HOUSING Housing and Dining Facilities .....	7,990,000	1997	1/10 of 1% - 5%	7,670,000		180,000	7,490,000	3,000
EDUCATIONAL TELEVISION Loan Bonds .....	1,500,000	1973	2.25%	750,000		150,000	600,000	
POLLUTION ABATEMENT FACILITIES Loan Bonds .....	25,000,000	1986	2.9% - 3%	4,390,000	4,500,000	225,000	8,665,000	16,000,000
CULTURAL BUILDING .....	4,800,000	1987	3% - 3.4%	380,000	4,400,000	20,000	4,760,000	
ALLAGASH WATERWAY .....	1,250,000	1988	4.4% - 4.5%	400,000	850,000		1,250,000	250,000
PUBLIC SERVICE ENTERPRISES Joshua Chamberlain Bridge .....	2,500,000	2004	1.5% - 1.75%	1,850,000		50,000	1,800,000	
Maine State Ferry Service .....	2,500,000	1984	2.75% - 3.25%	1,780,000		110,000	1,670,000	
TOLL FREE BRIDGES Kennebec Bridge .....	900,000	1973	1.5%	350,000		50,000	300,000	
Jonesport Reach Bridge .....	1,000,000	1986	2.¾%	570,000		30,000	540,000	
				<b>\$100,900,000</b>	<b>\$35,585,000</b>	<b>\$5,785,000</b>	<b>\$130,700,000</b>	<b>\$44,196,500</b>

## RETIREMENT FUNDS

The Maine State Retirement System is an all inclusive system which automatically applies to all State employees, public school teachers, members of the State legislature and the Governors council except any judge of the supreme, superior or district court, and to employees of counties, cities and towns who elect to join the retirement system. Costs of the benefits of the System not provided by employee contributions are provided by contributions from the employer. These are determined on an actuarially funded basis designed to accumulate the necessary funds during the employee's active service to provide the pensions payable after retirement.

	Total	Members' Contribution Fund	Retirement Allowance Fund	Retirement Allowance Adjustment Fund	Survivors' Benefit Fund
BALANCE—July 1, 1968 .....	\$133,807,180	\$63,861,595	\$69,902,508	\$4,148,079*	\$4,191,156
ADJUSTMENT OF BALANCE FORWARD ..	4,916	233	4,459	16	208
ADJUSTED BALANCE FORWARD .....	133,812,096	63,861,828	69,906,967	4,148,063*	4,191,364
<b>ADDITIONS</b>					
Contributions .....	22,696,454	9,595,180	12,369,073	266,980	465,221
Earnings on Investments .....	6,128,492		6,128,492		
Interfund Transfers .....	10,400,291	1,994,718	8,038,680		366,893
Total Additions .....	39,225,237	11,589,898	26,536,245	266,980	832,114
Total .....	173,037,333	75,451,726	96,443,212	3,881,083*	5,023,478
<b>DEDUCTIONS</b>					
Retirement Pensions Paid .....	13,099,490		9,867,949	3,231,541	
Survivors Benefits Paid .....	676,575				676,575
Interfund Transfers .....	10,400,291	2,652,594	7,747,697		
Refunds to Beneficiaries .....	132,687	132,687			
Refund of Contributions .....	1,568,379	1,568,298	81		
Refund to Survivors .....	68,038	14,420	53,618		
Total Deductions .....	25,945,460	4,367,999	17,669,345	3,231,541	676,575
BALANCE—June 30, 1969 .....	\$147,091,873	\$71,083,727	\$78,773,867	\$7,112,624*	\$4,346,903

# SCHEDULE OF TAXES RECEIVABLE

AS OF JUNE 30, 1969

	Total	General Fund	Highway Fund	Other Special Revenues and Public Service Enterprises Fund	All Other Funds
Corporations .....	\$ 9,280	\$ 9,280	\$	\$	\$
Inheritance .....	519,559	519,559			
Personal Property .....	10,219	10,219			
Railroad Companies .....	306,660	306,660			
Sales and Use Tax .....	141,099	141,099			
Insurance Companies .....	27,254	27,254			
Wild Lands .....	3,054,647	3,054,647			
Cigarette .....	681,815	681,815			
Gasoline .....	875,511		872,308	3,203	
Use Fuel .....	15,827		15,827		
Motor Carrier .....	3		3		
Fire Investigation .....	274			274	
Forestry District—Organized .....	171,546			171,546	
Potato Tax .....	362			362	
Milk Tax .....	185			185	
Bank Stock Tax .....	182,032				182,032
Total Taxes Receivable .....	5,996,273	4,750,533	888,138	175,570	182,032
Less: Reserve for Taxes Receivable .....	26,526	19,498	6,468	560	
Net Taxes Receivable .....	<b>\$5,969,747</b>	<b>\$4,731,035</b>	<b>\$881,670</b>	<b>\$175,010</b>	<b>182,032</b>

# SCHEDULE OF ACCOUNTS RECEIVABLE

AS OF JUNE 30, 1969

	Total	General Fund	Highway Fund	Other Special Revenue Funds and Public Service Enterprises	All Other Funds
<b>DUE FROM FEDERAL GOVERNMENT:</b>					
Adjutant General .....	\$ 17,938	\$ 4,589	\$	\$ 13,349	\$
Education .....	136,201	135,111		1,090	
Highway .....	4,308,274		4,308,274		
Inland Fisheries and Game .....	125,922			125,922	
Health and Welfare .....	326,714	306,252		20,462	
Parks and Recreation .....	70,313	70,313			
Cultural Building .....	392,262				392,262
Other .....	113	113			
<b>DUE FROM MUNICIPALITIES, FIRMS AND INDIVIDUALS:</b>					
Mental Health and Corrections .....	950,102	842,793		107,300	9
Agriculture .....	6,615	979		5,636	
Audit .....	6,930			6,930	
Augusta State Airport .....	50			50	
Economic Development .....	358	358			
Education .....	310,597	48,428*			359,025
Passenger Tramway Safety Board .....	40			40	
Employment Security Commission .....	184,113				184,113
Federal Social Security Fund .....	3,597				3,597
Forestry .....	16,850	16,850			
District Court .....	201			201	
Group Life Insurance Fund .....	5,670				5,670
Health and Welfare .....	293,948	293,948			
Highway Accounts .....	21,752		21,081		671
Mortgage Insurance Fund .....	641				641
Sea and Shore Fisheries .....	275	275			
Secretary of State .....	55	55			
Insurance Department .....	88	88			
Lands Reserved for Public Use .....	25,545				25,545
Liquor Commission .....	53,549			53,549	
Ferry Service .....	5,769			5,769	
Maine State Retirement System .....	39,547				39,547
Prison Industries .....	1,094				1,094
Seed Potato Board .....	41,873			41,560	313
State Park Commission .....	100	100			
Other .....	18,540	12,637	4,106	1,797	
<b>TOTAL ACCOUNTS RECEIVABLE .....</b>	<b>7,365,636</b>	<b>1,636,033</b>	<b>4,333,461</b>	<b>383,655</b>	<b>1,012,487</b>
<b>LESS: Reserve for Accounts Receivable .....</b>	<b>617,793</b>	<b>416,858</b>	<b>396</b>	<b>14,880</b>	<b>185,659</b>
<b>NET ACCOUNTS RECEIVABLE .....</b>	<b>\$6,747,843</b>	<b>\$1,219,175</b>	<b>\$4,333,065</b>	<b>\$368,775</b>	<b>\$ 826,828</b>

**DUE FROM OTHER FUNDS**  
**AS OF JUNE 30, 1969**

**GENERAL FUND:**

Due From—	
Other Special Revenue Fund .....	\$15,207
General Fund (Subsequently Adjusted) .....	136
	136

\$ 15,343

**HIGHWAY FUND:**

Due From—	
Joshua Chamberlain Bridge .....	170,000

**SPECIAL REVENUE FUND:**

Due From—	
General Fund .....	901,886

**ALL OTHER FUNDS:**

Due From—	
General Fund .....	98,249
Highway Fund .....	73,206
Other Special Revenue Fund .....	306
Prison Farm .....	30,000
	201,761

201,761

TOTAL .....	\$1,288,990
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# SCHEDULE OF INVENTORIES

AS OF JUNE 30, 1969

## OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES:

Liquor Commission—Merchandise .....	\$3,555,826	
—Supplies .....	8,485	
	<hr/>	

\$3,564,311  
36,250

Maine State Ferry Service—Supplies .....

TOTAL .....

\$3,600,561

## ALL OTHER FUNDS:

Working Capital Funds—Merchandise .....	\$ 52,626	
—Finished Goods .....	3,283	
—Livestock .....	94,866	
—Supplies .....	1,352,618	
—Work in Progress .....	449,285	
	<hr/>	

TOTAL .....

\$1,952,678

Note: Inventories are recognized as assets of Public Service Enterprises and Working Capital Funds only.

**SCHEDULE OF OTHER ASSETS**  
**AS OF JUNE 30, 1969**

**GENERAL FUND:**

Taxation—

Delinquent Tax Acquired Property .....	\$1,942
Tax Acquired Land .....	883
	_____

Travel Advances .....	\$ 2,825
Superintendent of Buildings—Telephone .....	2,501
Herricks World Travel Agency .....	3,840*
Return Postage Deposits .....	744
Relocating Facilities on Federal Aid Highways .....	1,193
Treasury—	15,443
Reconciliation Adjustment .....	3,716
Miscellaneous .....	57,023
	_____

TOTAL .....	\$ 79,605
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**HIGHWAY FUND:**

Travel Advances .....	402
Miscellaneous .....	73,206
	_____

TOTAL .....	73,608
-------------	--------

**OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES:**

Travel Advances .....	1,972
Miscellaneous .....	15,822
	_____

TOTAL .....	17,794
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**ALL OTHER FUNDS:**

Advance—Development of Potato Variety .....	1,883
	_____

TOTAL .....	\$172,890
	_____



**SCHEDULE OF PLANT AND EQUIPMENT**  
(Public Service Enterprises and Working Capital Funds Only)

	Land Buildings, Structures and Equipment	Depreciation and Amortization	Net Plant and Equipment
<b>OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES:</b>			
Augusta State Airport .....	\$ 961,063	\$	\$ 961,063
Liquor Commission .....	615,467	345,436	270,031
Maine State Ferry Service .....	2,469,877	830,000	1,639,877
Maine State Ferry Service—			
Boat Construction in Progress .....	342,448		342,448
Joshua L. Chamberlain Bridge .....	2,500,000	700,000	1,800,000
Jonesport Reach Bridge .....	1,000,000	460,000	540,000
<b>TOTAL—OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES</b>	<b>7,888,855</b>	<b>2,335,436</b>	<b>5,553,419</b>
<b>ALL OTHER FUNDS:</b>			
Highway Garage .....	13,689,841	5,874,320	7,815,521
Prison Industries .....	354,597	124,927	229,670
Seed Potato Board .....	359,669	100,293	259,376
Aeronautics Commission .....	78,480		78,480
Institutional Farms .....	890,661	406,881	483,780
Schooling Children—Unorganized Territory .....	2,747		2,747
<b>TOTAL—ALL OTHER FUNDS</b> .....	<b>15,375,995</b>	<b>6,506,421</b>	<b>8,869,574</b>
<b>TOTAL—ALL FUNDS</b> .....	<b>\$23,264,850</b>	<b>\$8,841,857</b>	<b>\$14,422,993</b>

# WORKING CAPITAL ADVANCES

AS OF JUNE 30, 1969

## PUBLIC SERVICE ENTERPRISES:

Liquor Commission .....		\$ 4,000,000
Donated Surplus—		
Augusta State Airport .....	\$ 956,016	
Maine State Ferry Service .....	350,000	
	<hr/>	1,306,016

## OTHER FUNDS:

Surplus Property Pool .....	2,000	
Prison Industries .....	122,407	
Highway Garage .....	8,722,570	
Schooling Children—Unorganized Territory .....	474,106	
Departmental Supplies .....	30,000	
Central Mailing Room .....	35,000	
Seed Potato Board .....	100,000	
Federal Social Security Fund .....	10,000	
Group Life Insurance Fund .....	50,000	
Mortgage Insurance Fund .....	500,000	
Maine State Prison—Farm .....	14,500	
Maine Aeronautics Commission .....	100,000	
Recreation Authority .....	50,000	
Augusta State Hospital—Farm .....	9,000	
Donated Surplus—		
Highway Garage .....	1,000,000	
Prison Industries .....	81,143	
Institutional Farms .....	450,485	
Maine Aeronautics Commission .....	20,857	
	<hr/>	11,772,068
TOTAL .....		<u>\$17,078,084</u>

# SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES

AS OF JUNE 30, 1969

## GENERAL FUND:

Bonds Matured—Not Presented for Payment .....		\$ 30,000
Interest Matured—Not Presented for Payment .....		97,369
Suspense Account .....		2,587,680
Federal Government—		
Withholding Taxes .....	\$409,637	
Unearned Funds .....	488,957	
		<hr/>
		898,594
State Employees—		
U. S. Savings Bond Subscriptions .....	49,657	
Credit Union Savings Deductions .....	50,041	
Employees Association Dues Withheld .....	13,584	
Community Chest and United Fund Contributions Withheld .....	956	
Medical and Hospital Insurance Premiums Withheld .....	41,724	
		<hr/>
		155,962
Other .....		5,305
		<hr/>

TOTAL—GENERAL FUND ..... \$3,774,910

## HIGHWAY FUND:

Interest Matured—Not Presented for Payment .....	4,675
Portland Park Escrow Account .....	70,401
Suspense Account .....	543
	<hr/>

TOTAL—HIGHWAY FUND ..... 75,619

## SPECIAL REVENUE AND PUBLIC SERVICE ENTERPRISES FUND:

Unearned Federal Funds .....	241,934
Suspense Account .....	83,611
Liquor Commission—Accrued Payroll .....	94,508
Interest Matured—Not Presented for Payment—	
Joshua Chamberlain Bridge .....	108
Jonesport Reach Bridge .....	1,224
Maine State Ferry Service .....	1,742
	<hr/>
	3,074
	<hr/>

TOTAL—SPECIAL REVENUE AND PUBLIC SERVICE  
ENTERPRISES FUND ..... 423,127

# TRUST AND AGENCY FUNDS:

Suspense Accounts—		
Retirement System .....	1,311	
Non-Expendable Trust Accounts .....	72,931	
	<hr/>	74,242
Group Life Insurance Deductions—		
Basic .....	115,978	
Supplemental .....	61,744	
Dependent Insurance .....	6,556	
	<hr/>	184,278
Bank Stock Tax .....		552,076
Other .....		745
		<hr/>
TOTAL—TRUST AND AGENCY FUNDS .....		\$ 811,341
ALL OTHER FUNDS:		
Interest Matured—Not Presented for Payment—		
University of Maine .....	14,925	
Teachers College Student Housing Fund .....	12,660	
Self Liquidating Student Housing and Dining Facilities .....	1,000	
Bonds Matured—Not Presented for Payment—		
Teachers College Housing Fund .....	30,000	
	<hr/>	58,585
TOTAL—ALL OTHER FUNDS .....		
TOTAL—ALL FUNDS .....		<u>\$5,143,582</u>

**STATE TRUST FUNDS**  
**INCOME AND DISTRIBUTION**

**AS OF JUNE 30, 1969**

	Balance Undistributed July 1, 1968	Appropriations and Income		Balance Undistributed June 30, 1969
		Credited	Distributed	
<b>RETIREMENT FUNDS:</b>				
Maine State Retirement System .....	\$	\$6,128,492	\$6,128,492	\$
<b>LANDS RESERVED FOR PUBLIC USE .....</b>	83,694	89,995	118,438	55,251
<b>PERMANENT SCHOOL FUND .....</b>		28,612	28,612	
<b>OTHER TRUST FUNDS:</b>				
Augusta State Hospital .....	3,122	1,961	3,486	1,597
Bangor State Hospital .....		120	120	
Baxter State Park .....	182,878	66,752	2,601	247,029
Boys Training Center .....		27	27	
Central Maine Sanatorium .....		81	97	16*
Education (Walker Fund) .....		76	76	
Farmington State College .....	18,704	10,199	3,168	25,735
Former Governors Cemetery Fund .....	101	16		117
Foxcroft Academy .....		36	36	
Gorham State College .....		1,063		1,063
Governor Baxter School for Deaf .....		4,115	4,115	
Hebron Academy .....		36	36	
Houlton Academy .....	160	81		241
Indigent, Deaf, Dumb and Blind .....	438	23		461
Jordan Forestry Fund .....	292	44		336
Madawaska Territory School .....	182	182	182	182
Madison School District No. 2 .....		50	50	
Washington State College .....		40	20	20
Forestry—Growth and Improvement Fund .....	4,961	14,492	10,878	8,575
Lydia H. Spear Prize Speaking Fund .....		64		64
Storer Garrison Park Memorial Fund .....		21		21
Military and Naval Childrens Home .....		676	676	

# Other Trust Funds (Cont.)

	Balance Undistributed July 1, 1968	Appropriations and Income		Balance Undistributed June 30, 1969
		Credited	Distributed	
Ministerial and School Funds .....	131	1,850	1,812	169
Passamaquoddy Indians .....		4,518	4,518	
Penobscot Indians .....		3,414	3,414	
Pineland Hospital and Training Center .....		264	264	
Stevens School .....		460	460	
University of Maine .....	1,746	11,361	9,927	3,180
Vaughan Woods Memorial .....	9,992	1,637		11,629
Western Maine Sanatorium .....	31,603	4,462		36,065
TOTAL—OTHER TRUST FUNDS .....	254,310	128,121	45,963	336,468
TOTAL—ALL FUNDS .....	\$338,004	\$6,375,220	\$6,321,505	\$391,719

**ANALYSIS OF CHANGE IN PRINCIPAL—TRUST FUNDS AND GUARANTEE DEPOSITS  
YEAR ENDED JUNE 30, 1969**

	Principal July 1, 1968	ADDITIONS	DEDUCTIONS	Principal June 30, 1969	Reserve Fund
		Earnings Deposits, etc.	Withdrawals Payments, etc.		
<b>RETIREMENT FUNDS:</b>					
Maine State Retirement System .....	\$133,807,178	\$47,038,048	\$33,753,356	\$147,091,870	\$3,649,688
<b>LANDS RESERVED FOR PUBLIC USE .....</b>	<b>2,517,973</b>	<b>92,946</b>	<b>813</b>	<b>2,610,106</b>	<b>21,884*</b>
<b>PERMANENT SCHOOL FUND .....</b>	<b>565,204</b>			<b>565,204</b>	<b>13,238</b>
<b>TRUST FUNDS AND GUARANTEE DEPOSITS:</b>					
Guarantee Deposits .....	3,040,954	663,011	348,625	3,355,340	
Committed Children .....	104,062	146,794	164,117	86,739	
Jefferson Camp—Miscellaneous Accounts .....	4,025	7,345	7,847	3,523	
Industrial Accident Commission—Second Injury .....	27,672	2,500		30,172	
Financial Responsibility Deposits .....	59,441	60,956	65,638	54,759	
Public Administrators' Funds .....	295,050	28,291	12,766	310,575	
Receivers' Fund—Defunct Banks .....	7,050		7,050		
Bank Stock Tax .....	510,383	552,647	510,953	552,077	
Federal Social Security .....	27,858	4,626,382	4,613,886	40,354	
Fidelity Trust Company Fund .....	1,286			1,286	
Unclaimed Dividends .....	249,650	15,157	1,150	263,657	
Reserve Fund for Uninsured Losses .....	109,273	35,038	4,851	139,460	
Baxter State Park—Expendable Trust .....	88,385			88,385	
Park and Recreation Commission—					
Recreation Projects .....		58,331	58,331		
Construction of Hospitals .....		1,527,097	1,527,097		
State Wards .....	641	32	673		
Library Construction Funds .....		184,458	160,708	23,750	
<b>TOTAL—Trust Funds and Guarantee Deposits .....</b>	<b>4,525,730</b>	<b>7,908,039</b>	<b>7,483,692</b>	<b>4,950,077</b>	
<b>OTHER TRUST FUNDS:</b>					
Augusta State Hospital .....	110,538		28,264	82,274	693*
Bangor State Hospital .....	3,000			3,000	27
Baxter State Park .....	1,622,324	3,102		1,625,426	1,029
Boys Training Center .....	700			700	30
Central Maine Sanatorium .....	2,012			2,012	
Lydia H. Spear—Prize Speaking Fund .....		5,000		5,000	
Washington State College .....	1,000		1,000		
Education (Walker Fund) .....	2,072			2,072	63

	Principal July 1, 1968	ADDITIONS	DEDUCTIONS	Principal June 30, 1969	Reserve Fund
		Earnings Deposits, etc.	Withdrawals Payments, etc.		
Farmington State College .....	236,933		236,933		
Former Governor's Cemetery Fund .....	336			336	
Foxcroft Academy .....	1,000			1,000	27
Gorham State College .....	22,146		22,146		
Baxter School for Deaf .....	85,735	422		86,157	30
Hebron Academy .....	1,000			1,000	27
Houlton Academy .....	2,000			2,000	27
Indigent, Deaf, Dumb and Blind .....	600			600	
Jordan Forestry Fund .....	1,000			1,000	30
Madawaska Territory School .....	5,000			5,000	150
Madison School District No. 2 .....	1,000			1,000	27
Military and Naval Children's Home .....	17,583			17,583	358*
Ministerial and School Funds .....	56,440			56,440	14
Passamaquoddy Indians .....	103,861	10,006	2,778	111,089	6,930
Penobscot Indians .....	95,642			95,642	979*
Pineland Hospital and Training Center .....	6,000			6,000	383*
Stevens School .....	12,212			12,212	300
University of Maine .....	218,575			218,575	9,335*
Vaughan Woods Memorial Fund .....	35,000			35,000	
Western Maine Sanatorium .....	104,286			104,286	1,012
Storer Garrison Park Memorial .....		500		500	
TOTAL—OTHER TRUST FUNDS .....	2,747,995	19,030	291,121	2,475,904	2,025*
EMPLOYMENT SECURITY FUND:					
Fund Balance—July 1, 1968 .....	41,792,502			43,215,243	
Employers' Contributions .....		9,649,909			
Penalties and Interest .....		27,771			
Interest Earned on Fund .....		1,819,911			
Federal Grants .....		576,000			
Rent of Buildings .....		40,970			
Adjustment of Balance Forward .....		33			
Benefits Paid to Unemployed .....			10,691,853		
TOTAL—EMPLOYMENT SECURITY FUND .....	41,792,502	12,114,594	10,691,853	43,215,243	
TOTAL—ALL FUNDS .....	\$185,956,582	\$67,172,657	\$52,220,835	\$200,908,404	\$3,639,017



SUMMARY OF INVESTMENTS AND SAVINGS DEPOSITS  
(EXCLUSIVE OF RETIREMENT SYSTEM)  
AS OF JUNE 30,

	1969	1968
BONDS:		
United States Government .....	\$60,286,272	\$34,633,649
Utilities .....	1,291,355	1,081,000
Railroads .....	458,000	438,000
Industrials .....	264,000	189,000
State and Municipal .....	813,000	746,000
Canadian .....	60,000	35,000
Puerto Rican .....	40,000	40,000
Other .....	15,000	15,000
TOTAL BONDS .....	63,227,627	37,177,649
Unamortized Premiums .....	32,379	34,313
Discount on Bonds .....	28,825*	26,597*
NET CARRYING VALUE OF BONDS .....	63,234,181	37,185,365
STOCKS:		
Utilities .....	252,895	263,180
Industrials .....	727,786	894,224
Canadian .....	80,850	80,850
Insurance .....	286,663	192,113
Financial .....	210,169	205,704
Other .....	400	12,294
TOTAL STOCKS .....	1,558,763	1,648,365
FARM HOME MORTGAGES .....		10,974,774
STATE OWNED PROPERTY —		
Foreclosed Mortgages .....	62	62
COMMERCIAL PAPER .....	725,000	
TOTAL INVESTMENTS .....	65,518,006	49,808,566
SAVINGS DEPOSITS .....	11,470,774	15,040,558
TOTAL .....	\$76,988,780	\$64,849,124

# Department of Audit

## FINANCIAL STATISTICS OF MUNICIPALITIES AND COUNTIES



## STATE DEPARTMENT OF AUDIT

### MUNICIPAL DIVISION

The statutes provide that each municipality and quasi-municipal corporation shall have an annual post-audit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant. The post-audit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor. Upon request these post-audits are performed by the Municipal Division. Post-audits of the county and district courts as well as counties are conducted by this Division.

The statutes also provide that when there is dissatisfaction with a post-audit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality, but in no case more than 1,000, and filed with the State Auditor, he shall order a new post-audit to be made by his department. The expense of which shall be paid by the municipality.

During the fiscal year, the Municipal Division conducted post-audits of the following:

Municipalities and Municipal Districts	121
County and District Courts	67
Counties (Including Registers of Deeds and Probate)	7
School Districts and Academies	30
Special Services	135
Total	<u>360</u>

### MUNICIPALITIES

The Municipal Division conducted post-audits of approximately one-fourth of the municipalities of Maine for the 1968 fiscal year. The audit results showed that for the most part, generally satisfactory accounting procedures and practices were being followed; however, noted exceptions were discussed with the responsible officials as well as being included in the audit report commentary.

The principal statutory violation noted pertained to departmental expenditures exceeding authorized appropriations. There is no provision in the statutes for overdrafts except for high-way purposes and then only in cases of emergency. There were other statutory violations which required reporting and they pertained principally to the following: depositing of monies by treasurer; remittances of property and excise tax collections by collectors; and commitment of supplemental taxes by the assessors.

Other recommendations were submitted in instances where it was believed that accounting procedures could be strengthened. Some of the recommendations offered pertained to; maintenance of complete general ledgers on a current basis and monthly trial balances; retaining vendors' original invoices; periodic reconciliations of tax accounts with collectors; signed waivers for partial payments on tax liens; and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

\* \* \* \*

The One Hundred and Fourth Legislature enacted several laws pertaining to municipal affairs, and the following are listed as being of particular interest:

#### An Act Relating to—

Motor Vehicle Excise Tax Credits—Chapter 17, Public Laws of 1969.

Audits of School Revenues and Expenditures—Chapter 157, Public Laws of 1969.

Appropriating money by Municipalities for Ambulance Service—Chapter 200, Public Laws of 1969.

Providing a Uniform Fiscal Year for Municipalities—Chapter 369, Public Laws of 1969.

Revising the General Laws Governing the Town Manager Form of Government—Chapter 438, Public Laws of 1969.

Relating to Excise Tax on Motor Vehicles—Chapter 493, Public Laws of 1969.

## COUNTIES

As a result of legislation enacted in 1967 the financial operational procedures in most counties were changed to meet statutory requirements as pertained to line budgetary. Staff members assisted county officials in preparing estimates for presentation to the 104th Legislature. The effect of this change and the financial reporting on a line budgeting basis will apply for the first time to the 1969 fiscal year.

For the 1968 fiscal year the accounting records of the counties and their related agencies for the most part, had been maintained in a generally satisfactory manner. However, recommendations were offered for consideration in those instances where accounting procedures and controls could be strengthened.

The principal recommendations and/or exceptions pertained to departmental expenditures exceeding appropriations; sick leave and vacation records for county clerical personnel; excise tax collection procedures for unorganized townships; inventories of county property; county officials expense accounts; publishing of certain statements in the county report; financial activity reporting by county law libraries; and the retention of certain fees by county personnel.

## COURTS

The Municipal Division conducted audits of the financial records of sixty-seven county and district court agencies.

The record keeping was considered to be generally satisfactory. In those instances where it was believed that accounting procedures and controls could be strengthened, recommendations were submitted to the responsible officials.

The One Hundred and Fourth Legislature enacted several laws pertaining to county affairs. The following are listed as being of particular interest:

An Act Relating to—

County Inventory of Property and Bids—Chapter 219, Public Laws of 1969.

Annual Reports of Counties—Chapter 278, Public Laws of 1969.

Compensation of Full-time Deputy Sheriffs and Chief Deputies—Chapter 316, Public Laws of 1969.

Providing for Full-time County Attorneys—Chapter 473, Public Laws of 1969.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
AT DECEMBER 31, 1968**

**ASSETS**

County	Cash and Investments			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Fund	Sinking and/or Special Reserve Funds	Equity and/or Probate Accounts				
Androscoggin .....	\$ 54,424	\$ 9,706	\$ 2,204	\$	\$ 8,715	\$ 47,000	\$ 122,049
Aroostook .....	140,694	176,869	10,375	49,711			377,649
Cumberland .....	48,956	54,814	9,974			1,126,000	1,239,744
Franklin .....	132,210		561	21,743	2,291	195,000	351,805
Hancock .....	123,123		723	8,844		140,000	272,690
Kennebec .....	105,093		16,457	41	19,460		141,051
Knox .....	24,326		6,047	45,622	2,887		78,882
Lincoln .....	37,503	68,954	11,281	41	3,600		121,379
Oxford .....	48,789	16,562	23,405	19,000	17,664		126,320
Penobscot .....	29,950	96,705	10,254	18,179	26,070		181,158
Piscataquis .....	123,682	1,020	30,087	80,003	1,954	70,000	306,746
Sagadahoc .....	32,797	12,173	2,941		1,550		49,461
Somerset .....	187,929	41,675	4,438	40,303	696		275,041
Waldo .....	35,546	965	5,930	6,630			49,071
Washington .....	52,889		4,119	9,618	390	100,000	167,016
York .....	24,084	103,012	28,932	37,268	8,389	135,000	336,685
	\$1,201,995	\$582,455	\$167,728	\$337,903	\$93,666	\$1,813,000	\$4,196,747

**LIABILITIES, RESERVES AND SURPLUS**

County	Reserves and/or Accounts Payable	Bonds, and/or Notes Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	Surplus		Total Liabilities, Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin .....	\$ 34,403	\$ 47,000	\$ 2,204	\$ 83,607	\$	\$ 38,442	\$ 122,049
Aroostook .....	206,297		10,375	216,672	184,768	23,791*	377,649
Cumberland .....	55,216	1,126,000	9,974	1,191,190		48,554	1,239,744
Franklin .....	29,606	195,000	561	225,167	87,116	39,522	351,805
Hancock .....	22,432	140,000	723	163,155	72,082	37,453	272,690
Kennebec .....	44,787		16,457	61,244	4,356	75,451	141,051
Knox .....	2,680		6,047	8,727		70,155	78,882
Lincoln .....	68,954		11,281	80,235		41,144	121,379
Oxford .....	23,678		23,405	47,083	70,053	9,184	126,320
Penobscot .....	96,705		10,254	106,959	57,533	57,533	181,158
Piscataquis .....	1,020	70,000	30,087	101,107	53,489	152,150	306,746
Sagadahoc .....	13,723		2,941	16,664		32,797	49,461
Somerset .....	41,675		4,438	46,113	83,222	145,706	275,041
Waldo .....	965		5,930	6,895		42,176	49,071
Washington .....	390	100,000	4,119	104,509	22,038	40,469	167,016
York .....	129,223	135,000	28,932	293,155		43,530	336,685
	\$771,754	\$1,813,000	\$167,728	\$2,752,482	\$593,790	\$850,475	\$4,196,747

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
FOR THE YEAR ENDED DECEMBER 31, 1968**

**RECEIPTS**

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lin- coln
<b>RECEIPTS</b>								
Revenue Items:								
Fines .....	\$ 5,170	\$ 10,665	\$ 24,661	\$ 5,758	\$ 7,967	\$ 8,409	\$ 3,270	\$ 1,585
Fees of Office .....	38,497	42,120	117,526	13,879	32,616	62,520	23,069	22,435
Miscellaneous .....	21,308	15,383	44,859	2,700	4,163	14,056	2,720	1,500
Taxes:								
Municipal .....	349,165	375,286	769,748	146,747	198,344	300,983	126,592	134,364
Wild Land .....		47,676		9,638	5,313		163	81
Road Repair .....		29,364		31,360	12,376			
Other .....		15,532		5,894	972	83	18	
Other Receipts:								
Proceeds from Notes or Bonds .....	150,000		660,000	19,467	2,318	90,000	35,000	40,000
Road Repair Accounts .....						240		
Capital Reserve Funds .....							21,961	15,000
Miscellaneous .....	14,244	55,790	68,025	88,398	201,874	30,077	11,035	9,670
<b>TOTAL RECEIPTS</b> .....	<b>\$.578,384</b>	<b>\$591,816</b>	<b>\$1,684,819</b>	<b>\$323,841</b>	<b>\$465,943</b>	<b>\$506,368</b>	<b>\$223,828</b>	<b>\$224,655</b>

**DISBURSEMENTS**

<b>DISBURSEMENTS</b>								
Buildings .....	\$ 32,180	\$ 57,186	\$ 93,587	\$ 9,045	\$ 20,680	\$ 33,834	\$ 14,773	\$ 4,649
Support of Prisoners .....	49,062	67,483	129,044	24,924	23,875	56,922	18,234	5,377
Sheriff's Department .....	68,939	55,856	80,537	7,471	27,498	40,908	27,686	18,097
County Officers .....	107,923	147,118	266,512	52,140	85,444	140,780	53,624	69,107
Civil Defense .....	40,510	14,853	33,148	12,516	5,634	11,558	8,468	6,016
Courts .....	61,508	45,740	135,141	20,842	24,795	62,522	11,191	31,507
Debt and Interest .....	164,665		646,973	26,045	25,200	91,279	35,000	40,235
Highways and Bridges .....	21,825	29,357	87,525	2,644		31,394		1,650
Road Repair Accounts .....		45,843		38,607	5,265	350		
Capital Expenditures .....		25,000	160,000	71,933	245,393		29,691	15,000
Miscellaneous .....	76,576	138,618	129,292	33,104	56,474	86,958	62,537	37,023
<b>TOTAL DISBURSEMENTS</b> .....	<b>\$623,188</b>	<b>\$627,054</b>	<b>\$1,761,759</b>	<b>\$299,271</b>	<b>\$520,258</b>	<b>\$556,505</b>	<b>\$261,204</b>	<b>\$228,661</b>

# Statement of Cash Receipts and Disbursements—Continued

## RECEIPTS

	Oxford	Penobscot	Piscataquis	Sagadahoc	Somerset	Waldo	Washington	York
<b>RECEIPTS</b>								
Revenue Items:								
Fines .....	\$ 5,810	\$ 14,505	\$ 2,656	\$ 4,070	\$ 4,470	\$ 3,810	\$ 5,875	\$ 25,850
Fees of Office .....	25,444	58,897	11,107	14,619	23,992	18,170	20,449	71,217
Miscellaneous .....	4,500	9,133		2,125	6,458	4,981	2,807	9,402
Taxes:								
Municipal .....	256,191	345,796	83,195	120,118	172,036	113,352	156,374	256,051
Wild Land .....	9,210	10,915	84,957		50,727		13,305	
Road Repair .....	24,612	22,134	42,501		31,504		5,254	
Other .....	4,439	2,517	6,959		8,435		8,216	
Other Receipts:								
Proceeds from Notes or Bonds .....	162,000	80,000		32,000		35,000	30,000	100,000
Road Repair Accounts .....	7,704	27,828	20,088		22,848		26,770	
Capital Reserve Funds .....		24,548						39,488
Miscellaneous .....	52,372	69,722	31,293	7,507	6,333	68,472	12,914	29,053
<b>TOTAL RECEIPTS</b> .....	<b>\$552,282</b>	<b>\$665,995</b>	<b>\$282,756</b>	<b>\$180,439</b>	<b>\$326,803</b>	<b>\$243,785</b>	<b>\$281,964</b>	<b>\$531,061</b>

## DISBURSEMENTS

<b>DISBURSEMENTS</b>								
Buildings .....	\$ 22,282	\$ 77,025	\$ 7,480	\$ 8,587	\$ 22,708	\$ 32,960	\$ 18,974	\$ 22,481
Support of Prisoners .....	28,367	59,548	12,448	4,623	29,323	24,845	20,542	55,860
Sheriff's Department .....	66,356	34,038	15,420	18,929	34,740	31,739	19,171	53,300
County Officers .....	87,497	138,958	62,545	64,122	79,149	45,033	61,750	130,139
Civil Defense .....	9,840	30,363	35,851	6,277	4,086	10,772	10,064	9,633
Courts .....	23,966	112,435	8,288	16,522	35,862	12,573	27,538	91,583
Debt and Interest .....	164,766	80,749	12,200	32,000		35,219	44,130	116,713
Highways and Bridges .....	29,482	49,580	15,488	3,500	29,542	18,000		34,751
Road Repair Accounts .....	26,710	43,022	46,534		53,780		37,012	
Capital Expenditures .....		24,548						4,396
Miscellaneous .....	112,487	78,721	52,666	29,078	52,203	90,628	51,162	115,397
<b>TOTAL DISBURSEMENTS</b> .....	<b>\$571,753</b>	<b>\$728,987</b>	<b>\$268,920</b>	<b>\$183,638</b>	<b>\$341,393</b>	<b>\$301,769</b>	<b>\$290,343</b>	<b>\$634,253</b>



**STATEMENT OF DEPARTMENTAL OPERATIONS**  
**OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE**  
**FOR THE YEAR ENDED DECEMBER 31, 1968**

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lin- coln
<b>BALANCES FORWARD—</b>								
January 1, 1968 .....	\$ 15,000	\$ 47,482	\$ 26,423	\$	\$	\$	\$	\$
<b>ADD:</b>								
Tax Commitment .....	349,165	404,000	769,748	156,999	203,656	301,065	157,391	134,031
Revenue Applied .....	63,900	63,047	169,225	30,000	30,000	66,000	23,309	17,000
Transfer from Surplus .....	14,692		34,603		20,000			
Actual Revenue Over Estimated .....	5,271	5,121	20,069	7,662*	14,746	19,589	5,150	8,540
Miscellaneous .....	10,070	36,201	12,794	3,799	7,087	6,356	7,184	3,263
<b>TOTAL .....</b>	<b>458,098</b>	<b>555,851</b>	<b>1,032,862</b>	<b>183,136</b>	<b>275,489</b>	<b>393,010</b>	<b>193,634</b>	<b>162,834</b>
<b>DEDUCT:</b>								
Operating Expenditures .....	473,518	555,855	1,109,676	182,597	292,100	440,363	208,513	165,850
<b>BALANCES—</b>								
December 31, 1968								
Carried Forward to 1969 .....	15,000	26,140						
Lapsed to Surplus .....	30,420*	26,144*	76,814*	539	16,611*	47,353*	14,879*	3,016*
	\$ 15,420*	\$ 4*	\$ 76,814*	\$ 539	\$ 16,611*	\$ 47,353*	\$ 14,879*	\$ 3,016*

	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Washing- ton	York
<b>BALANCES FORWARD—</b>								
January 1, 1968 .....	\$	\$	\$	\$	\$	\$	\$	\$ 12,307
<b>ADD:</b>								
Tax Commitment .....	266,488	356,711	168,341	120,119	221,984	116,467	169,659	293,319
Revenue Applied .....	40,000	79,200		16,000	35,500		24,350	72,872
Transfer from Surplus .....					7,250	67,000		93,887
Actual Revenue Over Estimated .....	4,246*	29,405		4,814	580*		4,781	34,927
Miscellaneous .....	12,484	56,049	12,749	3,144	5,738	7,776	11,228	29,006
<b>TOTAL .....</b>	<b>314,726</b>	<b>521,365</b>	<b>181,090</b>	<b>144,077</b>	<b>269,892</b>	<b>191,243</b>	<b>210,018</b>	<b>536,318</b>
<b>DEDUCT:</b>								
Operating Expenditures .....	352,053	581,201	208,414	143,897	286,967	207,248	224,773	527,675
<b>BALANCES—</b>								
December 31, 1968								
Carried Forward to 1969 .....	37,327*	59,836*	27,324*	180	17,075*	16,005*	14,755*	8,643
Lapsed to Surplus .....								
	\$ 37,327*	\$ 59,836*	\$ 27,324*	\$ 180	\$ 17,075*	\$ 16,005*	\$ 14,755*	\$ 8,643

\* Denotes red figure.

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES**  
**AT THE CLOSE OF 1968 FISCAL YEAR**  
**ANDROSCOGGIN COUNTY**

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Auburn .....	24,449	\$116,880,540	.030	\$3,522,472	100.9	\$8,766,040	\$3,575,629	\$	\$118,539
Durham .....	1,086	671,716	.142	96,047	87.8	50,379	12,300	14,116	2,208
Greene .....	1,226	1,294,279	.167	217,174	95.5	97,071	4,670	31,225	2,975
Leeds .....	807	609,270	.212	129,840	90.5	45,695	26,000	24,325	12,271*
Lewiston .....	40,804	205,041,100	.256	5,276,433	98.9	15,378,083	7,956,326		398,550
Lisbon .....	5,042	21,204,047	.0315	671,659	96.9	1,590,304	167,093	45,795	51,787
Livermore .....	1,363	2,628,040	.052	137,717	95.7	197,103		9,336	30,327
Livermore Falls .....	3,343	14,133,270	.0365	518,347	97.8	1,059,995	15,000	20,511	28,387
Mechanic Falls .....	2,195	6,194,490	.0373	232,351	98.9	464,587	3	32,668	16,090
Minot .....	780	2,699,595	.020	54,631	97.0	202,470	3,198	4,247	6,828
Poland .....	1,537	10,925,350	.2475	271,653	109.8	819,401	3,303	15,772	46,946
Turner .....	1,890	1,497,561	.162	243,883	97.6	112,317	10,000	9,424	35,908
Wales .....	488	1,933,790	.018	35,171	99.3	145,034		6,694	9,607
Webster .....	1,302	988,433	.115	114,612	94.8	74,132		3,857	14,454

**AROOSTOOK COUNTY**

Allagash Plt. ....	557	460,230	.164	75,913	98.0	34,517	100	5,269	7,900
Amity .....	206	85,780	.108	9,366	100.8	6,434		1,773	15,885
Ashland .....	1,980	1,976,690	.105	208,740	98.7	148,252		47,245	56,584
Bancroft .....	94	98,570	.075	7,456	96.7	7,393		5,369	5,962
Benedicta .....	200	231,936	.091	21,211	85.5	17,395		387	20,123
Blaine .....	945	765,935	.091	70,291	80.0	57,445	348	8,657	30,992
Bridgewater .....	999	854,038	.082	70,682	84.4	64,053	141	29,104	37,142
Caribou .....	12,464	47,710,000	.035	1,673,150	96.2	3,578,250	1,773,000	29,893,527	191,524
Cary Plt. ....	208	82,572	.214	17,808	71.1	6,193		596	7,222
Castle Hill .....	554	591,180	.073	43,486	92.2	44,339		16,792	11,692
Caswell Plt. ....	853	212,350	.185	39,543	103.2	15,926		41,858	38,905
Chapman .....	376	194,345	.064	12,669	105.3	14,576		5,353	20,155
Crystal .....	285	325,505	.072	23,607	89.6	24,413		5,185	5,232
Cyr Plt. ....	233	186,302	.160	29,886	79.4	13,973	5,000	(a)	(a)
Dyer Brook .....	180	147,880	.084	12,533	64.4	11,091	230	3,282	126,153
E. Plt. ....	9	48,126	.080	3,859	88.3	3,609		235	9,094
Eagle Lake .....	1,138	1,340,995	.045	60,825	83.8	100,574		3,856	26,605
Easton .....	1,389	8,119,200	.033	268,915	95.4	608,940	600,000	312,838	401
Fort Fairfield .....	5,876	21,526,180	.0345	744,487	93.5	1,614,464	226,943	5,337	51,169
Fort Kent .....	4,761	15,600,765	.0258	404,756	92.4	1,170,057	171,772	63,689	18,630
Frenchville .....	1,421	1,113,665	.092	103,270	102.3	83,525	16,199	4,264	29,063
Garfield Plt. ....	89	49,880	.048	2,469	134.4	3,741		7,550	8,595
Glenwood Plt. ....	30	57,687	.012	6,946	96.2	4,326		2,584	35
Grand Isle .....	978	529,170	.088	47,050	85.4	39,658		8,207	36,602
Hamlin Plt. ....	374	205,760	.090	18,698	96.1	15,432		(a)	19,871
Hammond Plt. ....	94	115,840	.095	11,047	97.9	8,688	2,500	3,591	5,512
Haynesville .....	187	132,460	.111	14,802	92.0	9,935		1,712	6,768
Hersey .....	106	104,275	.137	14,337	91.6	7,821	(a)	(a)	(a)
Hodgdon .....	926	965,839	.070	68,164	85.8	72,438		13,306	31,212
Houlton .....	8,289	14,188,497	.080	1,139,535	97.3	1,064,137	114,660	105,170	129,038
Island Falls .....	1,018	4,287,800	.0245	105,699	99.3	321,585	99	4,682	27,878
Limestone .....	13,102	10,052,370	.031	312,823	88.9	753,928	94,932	97,980	100,814
Linneus .....	607	550,594	.106	58,687	82.4	41,295	10,500	5,343	17,405
Littleton .....	982	1,288,229	.065	84,344	100.0	96,617	5,130	(a)	19,980
Ludlow .....	274	125,140	.136	17,175	86.2	9,386	14,855	3,169	18,458
Macwahoc Plt. ....	165	108,106	.145	15,768	104.4	8,108		3,919	4,841

# AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Madawaska	5,507	\$20,588,770	.058	\$1,197,677	99.9	\$1,544,158	\$1,308,053	\$ 5,647*	\$30,971
Mapleton	1,514	6,299,040	.020	127,025	107.9	472,428	37,330	15,801	95,374
Mars Hill	2,062	8,076,940	.035	283,878	79.4	605,771	149,688	7,054	9,553*
Masardis	408	441,050	.104	46,121	94.9	33,079	13,969	3,695	3,729
Merrill	337	168,950	.158	26,856	74.1	12,671	123	13,370	19,093
Monticello	1,109	1,626,030	.053	86,789	80.4	121,952	13,078	6,694	30,608
Moro Plt.	49	134,425	.050	6,739	100.4	10,082		(a)	(a)
Nashville Plt.	30	244,690	.026	6,385	100.0	18,352		2,929	5,278
New Canada Plt.	288	698,010	.035	24,565	69.9	52,351	50	3,730	12,817
New Limerick	394	456,607	.098	45,050	93.8	34,246		1,674	21,036
New Sweden	713	999,025	.054	54,415	93.8	74,927	14,922	5,470	15,947
Oakfield	848	351,455	.186	65,914	93.0	26,359	22,846	7,429	11,200
Orient	124	154,407	.140	21,689	103.8	11,581	571	4,958	3,323
Oxbow Plt.	137	142,300	.084	12,019	99.9	10,673		(a)	(a)
Perham	512	660,970	.092	61,106	86.5	49,573		387	30,492
Portage Lake	458	1,136,290	.054	61,636	89.3	85,222	387	23,030	19,532
Fresque Isle	12,886	47,755,680	.034	1,628,193	99.4	3,581,676	168,447	167,727	378,466
Reed Plt.	325	124,315	.256	32,020	97.3	9,324	155	4,424	13,713
St. Agatha	1,137	1,887,720	.047	89,242	90.6	141,579	52,713	34,435	6,240
St. Francis	1,058	194,125	.152	30,029	92.3	14,559		53,514	53,514
St. John Plt.	407	143,207	.115	16,643	98.0	10,741		2,441	12,044
Sherman	1,034	786,480	.088	69,810	78.8	58,986		7,788	47,581
Smyma	331	227,445	.136	31,170	84.3	17,058	119	6,936	20,312
Stockholm	649	334,725	.082	27,729	97.3	25,104	392	14,162	17,815
Van Buren	4,679	11,916,305	.032	383,836	93.3	893,723	219,500	15,253	60,625
Wade	220	382,675	.070	26,934	101.6	28,700	3,500	(a)	2,138
Wallagrass Plt.	818	389,988	.086	33,929	76.1	29,249	8,000		
Washburn	2,083	3,091,610	.080	248,397	99.5	231,871	10,000	6,692	50,986
Westfield	569	1,323,300	.046	61,271	92.4	99,248	6,000	4,264	45,159
Westmanland Plt.	46	161,733	.038	6,170	100.0	12,130	3,000	2,579	300
Weston	202	158,200	.137	21,813	101.4	11,865		68	7,837
Winterville Plt.	215	103,491	.080	8,372	85.5	7,762	2,000	3,600	16,056
Woodland	1,372	941,180	.090	85,537	95.2	70,589	10,000	19,100	28,167

# CUMBERLAND COUNTY

Baldwin	773	727,730	.180	131,504	98.5	54,580		22,963	35,296
Bridgton	2,707	20,594,068	.02225	460,408	97.3	1,544,015		35,552	24,863
Brunswick	15,797	72,066,800	.027	1,953,472	100.8	5,405,010	1,297,326	50,241	49,356
Cape Elizabeth	5,505	50,459,400	.029	1,468,933	99.1	3,784,455	1,183,996	133,531	1,072,172*
Casco	947	9,539,369	.01575	151,058	94.2	715,452	899	2,206	15,999
Cumberland	2,765	11,670,747	.060	703,224	97.4	875,306	7,914	5,120	74,986
Falmouth	5,976	40,704,570	.0306	1,250,591	97.5	3,052,843	1,241,000	65,784	114,844
Freeport	4,055	24,298,300	.024	586,198	95.3	1,822,373	268,460	19,967	55,625
Gorham	5,767	22,926,132	.0367	845,744	96.5	1,719,460	505,506	59,206	159,270
Gray	2,184	8,063,640	.031	413,115	95.0	604,773	30,000	43,734	17,852
Harpeswell	2,032	11,302,610	.031	352,235	97.9	847,696	45,000	25,677	84,699
Harrison	1,014	6,072,470	.0335	204,262	89.5	455,435	76,375	12,280	21,463
Naples	735	15,917,260	.0113	180,594	95.5	1,193,795	20,000	3,191	29,497
New Gloucester	3,047	5,638,724	.032	181,761	95.3	422,904	16,511	169*	44,606
North Yarmouth	1,140	4,707,310	.0265	125,597	96.5	353,648	53,989	25,534	31,000
Otisfield	549	814,360	.128	104,673	97.1	61,077	2,039	1,516	10,509
Portland	72,566	327,819,075	.04230	13,907,626	99.3	24,586,431	14,120,000		566,703
Pownal	778	440,460	.0148	65,677	100.9	33,035	6,400	11,127	21,119
Raymond	732	5,572,863	.040	223,911	99.2	417,965	102,998	1,476*	13,994
Scarborough	6,418	36,286,690	.03955	1,440,546	99.4	2,721,502	1,354,61	37,482	183,392
Sebago	546	1,264,487	.012	152,194	98.4	94,837	4,800	8,368	8,742
South Portland	22,788	125,572,020	.035	4,411,101	99.8	9,417,902	6,561,774	4,842*	381,870
Standish	2,095	9,434,155	.056	530,098	98.6	707,562		9,345	84,883
Westbrook	13,820	97,010,980	.0315	3,066,488	98.5	7,275,824	1,949,265	177,865	418,169
Windham	4,498	29,134,895	.029	849,088	92.6	2,183,117	5,241	46,278	153,346
Yarmouth	3,517	38,961,453	.031	1,211,309	98.7	2,922,109	1,867,209	39,572	96,201

# FRANKLIN COUNTY

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Avon .....	436	\$ 385,617	.060	\$ 23,479	93.1	\$ 28,921	\$	\$ 3,920	\$ 16,235
Carthage .....	370	330,916	.059	19,758	93.8	24,819		14,526	11,314
Chesterville .....	505	430,395	.126	54,668	85.5	32,280	2,360	4,160	8,657
Coplin Plt. ....	40	203,634	.040	8,184	99.4	15,273		7,682	3,427
Dallas Plt. ....	77	416,415	.052	21,744	93.7	31,231		(a)	(a)
Eustis .....	666	710,030	.080	57,195	98.2	53,252		8,725	6,010
Farmington .....	5,001	25,515,035	.0275	705,167	95.3	1,913,628	24,815	16,395	46,223
Industry .....	262	346,505	.104	36,266	97.9	25,995	1,584	4,502	10,961
Jay .....	3,247	80,234,797	.0125	1,005,561	99.0	6,017,610	543,000	79,124	87,212
Kingfield .....	864	2,358,790	.032	76,075	98.3	176,909		9,901	20,235
Madrid .....	108	189,935	.078	14,911	97.6	14,245	4,000	1,342	3,747
New Sharon .....	712	1,064,105	.059	63,319	95.6	79,808	3,198	242	5,099
New Vineyard .....	357	531,235	.072	38,549	99.1	39,843		55	10,191
Phillips .....	1,021	823,445	.090	74,761	101.1	61,758	22,178	6,445	11,643
Rangeley Plt. ....	39	675,429	.062	41,940	100.3	50,657	2,000	1,275*	9,697
Rangeley .....	1,087	10,592,120	.023	244,441	95.1	794,409	30,172	31,337	22,975
Sandy River Plt. ....	54	431,170	.036	15,573	97.8	32,338		(a)	(a)
Strong .....	976	1,187,475	.066	79,138	99.0	89,061	167	9,517	6,145
Temple .....	314	347,437	.071	24,903	98.0	26,058	2,200	4,183	3,155
Weld .....	348	852,535	.075	64,168	100.1	63,940		1,352	18,037
Wilton .....	3,274	7,763,745	.053	413,993	98.8	582,281		5,596	26,587

# HANCOCK COUNTY

Amherst .....	168	148,820	.070	10,546	92.6	11,162			9,584
Aurora .....	75	135,060	.078	10,613	94.8	10,130	306	1,679	11,232
Bar Harbor .....	3,807	24,544,360	.035	862,032	97.8	1,840,827		28,681	91,475
Blue Hill .....	1,270	1,305,820	.016	209,858	102.8	97,937	28,943	14,363	72,463
Brooklin .....	525	4,107,100	.022	90,785	99.6	308,033	9,000	9,097	32,605
Brooksville .....	603	4,566,830	.019	87,304	100.5	342,512	10,741	492*	29,613
Bucksport .....	3,466	19,109,600	.045	862,587	99.4	1,433,220	414,000	65,730	53,912
Castine .....	824	4,269,740	.025	107,284	100.0	320,231	2	12,423	26,655
Cranberry Isles .....	181	568,550	.086	49,066	98.7	42,641	427	27,581	186
Dedham .....	438	610,332	.137	83,981	94.9	45,775	25,508	3,325	39,683
Deer Isle .....	1,129	1,722,420	.084	145,571	98.8	129,182	12,000	9,879	59,235
Eastbrook .....	167	256,900	.074	19,162	99.0	19,268	(a)	(a)	(a)
Ellsworth .....	4,444	28,991,370	.029	844,092	93.6	2,174,353	7,056	6,928	145,870
Franklin .....	627	839,680	.051	43,301	99.6	62,976	7,720	(a)	(a)
Gouldsboro .....	1,100	1,008,070	.100	101,791	95.8	75,605	17,701	10,621	38,042
Hancock .....	806	1,102,530	.080	88,958	98.0	82,690			19,209
Lamoine .....	484	308,762	.158	49,162	98.4	23,157		187	22,244
Long Island Plt. ....	57	161,956	.052	8,485	89.7	12,147	(a)	(a)	(a)
Mariaville .....	144	134,525	.070	9,483	98.7	10,089		(a)	(a)
Mount Desert .....	1,663	36,217,210	.017	617,154	98.9	2,716,291	20,000	22,777	22,677
Orland .....	1,195	3,076,545	.035	108,484	98.1	230,741	13,911	1,286*	55,899
Osborn Plt. ....	36	80,740	.051	4,151	95.1	6,056		669	4,885
Otis .....	100	272,358	.078	21,346	95.6	20,427	(a)	(a)	(a)
Penobscot .....	706	659,160	.090	59,837	94.6	49,437	11,453	1,236	22,353
No. 33 Plt. ....	58	51,140	.157	8,065	99.9	3,836		947	2,269
Sedgwick .....	574	3,177,270	.019	60,806	99.9	238,295	405	8,164	19,634
Sorrento .....	196	426,570	.108	46,259	102.6	31,993	1,336	3,957	16,948
Southwest Harbor .....	1,480	4,473,030	.077	345,569	99.0	335,477	52,363	44,737	20,372
Stonington .....	1,408	2,260,200	.068	154,804	98.1	169,515	56,014	25,109	6,810
Sullivan .....	709	1,496,875	.048	72,321	92.5	112,266	35,156	1,991	40,863
Surry .....	547	1,065,050	.062	66,492	99.0	79,879	434		28,806
Swan's Island .....	402	444,500	.086	38,485	100.3	33,338	17,000	(a)	(a)
Tremont .....	1,044	5,671,010	.228	130,094	94.5	425,326	11,600	16,335	2,886
Trenton .....	375	1,480,386	.030	44,709	89.2	111,029		(a)	11,081
Verona .....	435	937,920	.027	25,663	98.2	70,344	36	658	18,941
Waltham .....	153	168,195	.058	9,872	100.4	12,615		1,019	10,662
Winter Harbor .....	756	843,220	.092	77,900	95.5	63,242	3,500	10,105	22,106

# KENNEBEC COUNTY

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Albion .....	974	\$ 739,400	.118	\$ 87,894	98.2	\$ 55,455	\$ (a)	\$ (a)	\$ (a)
Augusta .....	21,680	114,562,820	.029	3,336,155	94.7	8,592,212	3,034,980		339,108
Belgrade .....	1,102	2,764,322	.0562	156,261	99.8	207,324		2,208	41,411
Benton .....	1,521	887,559	.135	120,966	96.4	66,567	45		26,149
Chelsea .....	1,893	1,437,710	.056	81,367	97.7	107,828	54,300	14,678	8,289
China .....	1,561	7,983,885	.0265	212,828	95.9	598,791	235,986	101,529	22,529
Clinton .....	1,729	1,068,805	.157	168,936	94.1	80,160		(a)	(a)
Farmington .....	1,941	3,869,029	.051	199,001	96.6	290,177	7	7,750	36,611
Fayette .....	328	731,334	.097	71,294	86.0	54,850	20,000	1,463	21,575
Gardiner .....	6,897	24,999,890	.0335	841,882	101.5	1,874,992	140,653	1,627	20,503
Hallowell .....	3,169	9,525,789	.03675	352,035	94.8	714,434	99,129	1,940	35,807
Litchfield .....	1,011	3,386,710	.036	12,753	92.2	254,003	18,078	(a)	(a)
Manchester .....	1,068	6,338,794	.024	152,983	97.2	473,410	10,000	9,668	16,450
Monmouth .....	1,884	9,095,820	.033	301,521	96.4	682,187	79,918	13,616	24,240
Mount Vernon .....	596	2,957,840	.031	92,119	95.1	221,838	(a)	12,304	6,643
Oakland .....	3,075	5,851,980	.059	347,808	97.7	438,899	(a)	(a)	(a)
Pittston .....	1,311	1,036,450	.074	77,627	97.3	77,734	(a)	(a)	(a)
Randolph .....	1,724	1,624,925	.067	110,025	95.4	121,869			42,764
Readfield .....	1,029	5,195,840	.028	146,306	95.4	389,688	140,500	3,594	11,608
Rome .....	967	738,610	.089	65,982	100.0	55,396	11,503	3,328	22,889
Sidney .....	988	2,706,370	.038	103,688	97.7	202,978		312	24,262
Vassalboro .....	2,446	6,043,670	.044	267,496	92.1	453,275	143,852	15,817	37,307
Vienna .....	160	186,735	.116	21,811	96.2	140,051		(a)	10,987
Waterville .....	18,695	88,668,180	.031	2,760,591	96.9	6,650,113	2,889,600	89,857	106,377
Wayne .....	498	892,300	.096	86,132	107.2	66,923	25,660	15,062	4,714
West Gardiner .....	1,144	817,060	.110	90,801	97.3	61,280	9,066	400	22,438
Windsor .....	878	644,915	.102	66,411	102.3	48,369		6,212	24,334
Winslow .....	5,891	22,745,132	.049	1,119,374	99.0	1,705,885	1,203,076	28,463	15,562
Winthrop .....	3,537	12,698,965	.048	612,622	97.8	952,422	622,424	16,630	64,630

# KNOX COUNTY

Appleton .....	672	1,178,545	.040	47,610	93.9	88,391		5,065	13,417
Camden .....	3,988	17,886,410	.037	664,602	98.8	1,341,480	3,465	38,778	59,269
Cushing .....	479	1,117,606	.054	60,744	98.3	83,820		11,714	16,942
Friendship .....	806	4,213,560	.026	110,159	99.0	316,017	15,021	4,104	20,107
Hope .....	525	437,365	.108	47,544	97.8	32,802	8,000	3,056	4,051
Isle au Haut .....	68	148,750	.113	16,884	(a)	11,156	(a)	(a)	(a)
Matinicus Isle Plt. ....	100	112,133	.080	9,082	106.0	8,410		(a)	(a)
North Haven .....	384	1,349,600	.090	121,794	99.0	101,220	32,026	3,787	15,821
Cwl's Head .....	994	1,117,976	.091	102,639	98.2	83,848	6,500	3,565	16,994
Rockland .....	8,769	36,407,070	.033	1,206,773	96.3	2,730,530	265,839	9,017	107,050
Rockport .....	1,893	9,690,365	.0335	326,031	98.9	726,777	65,277	12,494	34,558
St. George .....	1,588	10,163,889	.0208	212,650	91.8	762,292	40,234	6,646	34,329
South Thomaston .....	732	753,360	.076	57,876	98.6	56,502		7,807	15,578
Thomaston .....	2,780	11,353,673	.035	398,870	96.4	851,525	356,721	11,770	78,701
Union .....	1,196	3,027,154	.040	121,848	100.2	227,037	1,377	6,954	22,157
Vinalhaven .....	1,273	2,264,250	.078	177,644	97.0	169,819	2	13,247	9,714
Warren .....	1,678	5,477,220	.030	165,496	96.8	410,792	436	3,840	43,510
Washington .....	636	580,906	.100	58,472	96.3	43,568	13	5,603	25,288

# LINCOLN COUNTY

Alna .....	347	479,660	.060	29,011	98.8	35,975	6	1,521	5,265
Boothbay .....	1,617	13,770,653	.0245	338,836	98.0	1,032,799	5,820	5,518	21,514
Boothbay Harbor .....	2,252	23,785,705	.195	465,668	96.2	1,783,928	63,680	61,786	33,242
Bremen .....	438	3,977,330	.0154	61,589	99.0	298,300		78	12,958
Bristol .....	1,441	10,179,962	.0221	226,281	95.2	763,497		10,015	38,763

# LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	8961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Damariscotta .....	1,093	\$ 7,830,115	.022	\$ 173,016	99.0	\$ 587,259	\$ 91	\$ 2,003	\$ 28,698
Dresden .....	766	514,960	.125	64,916	100.2	38,622	6,421	678	7,008
Edgecomb .....	453	554,364	.132	73,587	97.7	41,577	329	8,853	11,571
Jefferson .....	1,048	753,295	.128	97,208	93.9	56,497	(a)	(a)	(a)
Monhegan Plt. ....	65	195,300	.070	13,758	98.4	14,648	2,200	20,190	4,621
Newcastle .....	1,101	5,919,415	.020	119,183	97.0	443,956	27,164	6,180	34,375
Nobleboro .....	679	467,070	.152	71,583	100.9	35,030	19,000	3,818*	27,040
Somerville Plt. ....	254	153,590	.098	15,199	93.4	11,519	155	5,237	22,421
South Bristol .....	610	1,067,310	.092	98,748	99.1	80,048	40,369	10,761	15,238
Southport .....	416	4,197,600	.088	159,908	99.8	314,820	29,934	29,737	13,246
Waldoboro .....	2,882	1,921,670	.192	371,208	97.2	144,125	16,174	8,960	53,422
Westport .....	133	300,630	.120	36,283	100.3	22,547	(a)	50	3,125
Whitefield .....	1,068	1,068,401	.082	88,266	90.8	80,130	(a)	(a)	(a)
Wiscasset .....	1,800	15,986,340	.039	624,887	98.4	1,198,976	330,666	52,867	13,613

# OXFORD COUNTY

Andover .....	762	2,827,138	.052	147,617	98.7	212,035		7,653	27,632
Bethel .....	2,408	8,608,020	.037	320,139	98.0	645,602	19,813	13,326	62,301
Brownfield .....	538	374,515	.140	52,828	99.1	28,089			25,527
Buckfield .....	982	1,895,450	.061	116,225	98.7	142,159	9,000	153*	34,945
Byron .....	108	304,335	.093	28,375	100.0	22,825		3,681	6,119
Canton .....	728	758,690	.076	58,161	99.1	56,902	2	10,648	15,513
Denmark .....	376	788,565	.104	82,347	105.8	59,142	7,892	4,156	24,221
Dixfield .....	2,323	5,709,679	.036	207,225	98.6	428,226	48,269	3,100	23,672
Fryeburg .....	1,874	3,179,980	.070	224,039	96.7	238,499	2,500	3,572	33,479
Gilead .....	136	414,595	.065	27,051	101.0	31,095	1,885	3,075	6,043
Greenwood .....	601	1,252,465	.084	105,615	88.6	93,935	16,114	6,368	18,182
Hanover .....	240	386,600	.060	23,382	98.1	28,995	70	9,370	3,942
Hartford .....	325	453,930	.130	59,287	94.4	34,045		2,242*	13,129
Hebron .....	465	542,590	.065	35,649	94.6	40,694		511*	7,454
Hiram .....	699	1,109,060	.090	100,409	89.7	83,180	12,238	(a)	(a)
Lincoln Plt. ....	99	1,273,723	.028	35,715	99.9	95,529	279	3,548	29,098
Lovell .....	588	1,667,000	.075	125,530	99.0	125,025	6,405	37,206	25,500
Magalloway Plt. ....	50	329,480	.064	21,129	99.8	24,711		16,052	2,245
Mexico .....	5,043	7,868,300	.057	451,496	95.8	590,123	8,635	54,008	51,798
Newry .....	260	348,270	.088	30,774	94.2	26,120		(a)	(a)
Norway .....	3,733	11,525,185	.049	567,216	99.2	864,464	560,000	10,690	27,914
Oxford .....	1,658	3,216,775	.053	171,731	98.5	241,258	3,000	4,075	29,528
Paris .....	3,601	19,750,485	.026	515,988	94.3	1,481,286	402,054	39,398	77,994
Peru .....	1,229	2,287,069	.089	204,384	96.3	171,530		11,376	42,602
Porter .....	975	1,209,150	.068	82,933	98.6	90,686	3,283	105*	71,019
Roxbury .....	344	1,085,375	.067	27,880	(a)	81,403		2,605	3,162
Rumford .....	10,005	107,477,720	.216	2,327,735	98.7	8,060,829	2,263,435	643,380	27,507
Stoneham .....	180	337,665	.096	32,584	94.9	25,325	3,000	3,547	11,719
Stow .....	108	142,075	.096	13,752	102.4	10,656		13,311	7,225
Sumner .....	481	616,430	.097	60,145	95.7	46,232		(a)	(a)
Sweden .....	119	537,265	.074	39,872	94.4	40,295	7,000	5,831	4,009
Upton .....	35	402,273	.044	17,739	99.3	30,170		22,880	4,407
Waterford .....	834	1,591,720	.105	167,713	91.2	119,379	8,501	3,584	45,709
West Paris .....	1,050	1,805,188	.062	112,762	89.5	135,389	21,661	10,306	32,103
Woodstock .....	930	1,550,410	.076	118,470	99.8	116,281	9,000	11,942	35,531

# PENOBSCOT COUNTY

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Alton	303	\$ 135,270	.140	\$ 19,136	99.1	\$ 10,145	\$ 9,466,000	\$ 1,352	\$ 27,477
Bangor	38,912	147,032,600	.367	5,416,529	99.0	11,027,445		75,605	366,088
Bradford	690	779,345	.046	36,264	95.0	58,451	409	247	44,407
Bradley	951	608,181	.134	82,144	97.1	45,614	28,008	547*	28,401
Brewer	9,009	18,280,020	.099	1,815,932	96.3	1,371,002	751,660	43,984	208,912
Burlington	353	204,430	.130	26,750	93.4	15,332	103		24,336
Carmel	1,206	2,801,402	.032	90,380	89.0	210,105	3,352	8,006	31,055
Carroll Plt.	147	105,590	.134	14,263	101.2	7,919		2,252*	8,629
Charleston	750	544,100	.094	51,532	97.2	40,807		5,356	27,270
Chester	261	131,480	.196	25,944	92.9	9,861		400	7,687
Clifton	227	240,729	.083	20,157	99.0	18,054	18	36*	14,032
Corinna	1,895	1,166,155	.212	248,403	95.9	87,462	14,647	20,046	26,304
Corinth	1,138	676,080	.114	77,898	102.3	50,706	18,081	7,703	23,299
Dexter	3,951	6,539,880	.079	519,492	97.1	490,491	108,696	33,490	66,269
Dixmont	551	424,591	.100	42,810	95.6	31,844		430	19,132
Drew Plt.	43	84,744	.095	8,081	102.2	6,355		1,200	6,352
East Millinocket	2,392	16,359,033	.0488	799,953	99.8	1,226,927	694,470	45,971	15,904
Eddington	958	1,846,595	.044	82,216	92.4	138,495		10,605	25,556
Edinburg	19	114,421	.093	10,680	100.0	8,582		600	6,002
Enfield	1,098	971,692	.135	131,776	96.3	72,877	243	4,490	32,250
Etna	486	353,888	.072	25,816	95.1	26,542		3,474	28,126
Exeter	707	321,305	.160	51,856	97.4	24,098		1,238*	37,799
Garland	568	236,920	.160	38,285	92.8	17,769	10	199	20,962
Glenburn	965	2,960,102	.030	89,593	85.7	222,008	69,313	4,100	12,152
Grand Falls Plt.	7	60,485	.053	3,212	100.5	4,536		89*	1,175
Greenbush	565	302,740	.120	36,689	95.0	22,706		4,400	18,040
Greenfield	100	153,345	.071	10,981	102.0	11,501		470	3,103
Hampden	4,583	6,867,500	.088	607,007	95.4	515,063	153,082	36,920	127,965
Hermon	2,087	2,563,800	.095	245,049	97.4	192,285	35,976	124,097	349*
Holden	1,375	3,659,808	.023	85,013	108.0	274,486	85	96,635	96,635
Howland	1,362	2,077,520	.068	142,138	96.5	155,814	367	1,005	66,733
Hudson	542	321,895	.108	35,179	93.0	24,142	29	22	22,764
Kenduskeag	584	585,529	.059	34,945	95.9	43,915	3	1,066	32,671
Lagrange	424	264,870	.108	28,870	95.8	19,865	33	617	25,808
Lakeville Plt.	21	163,765	.047	7,724	101.5	12,282	1,476	3,676	2,063
Lee	555	1,710,700	.029	50,033	95.2	128,303		1,539	18,675
Levant	765	1,322,820	.048	63,954	95.6	99,212	173	42	20,348
Lincoln	4,541	10,464,320	.072	756,758	83.5	784,824	106,000	46,111	58,647
Lowell	132	101,375	.146	14,909	97.8	7,603	1	837*	14,959
Mattawamkeag	945	1,065,220	.162	173,235	99.8	79,892		2,316	9,755
Maxfield	39	78,640	.076	6,007	99.9	5,898		622	1,152
Medway	1,266	527,274	.040	211,747	94.9	39,546	126,800	(a)	(a)
Millford	1,572	3,500,400	.046	162,170	98.7	262,530	154,986	103,038	17,099
Millinocket	7,453	31,622,567	.0592	1,877,105	99.6	2,371,693	1,568,162	28,432	4,162
Mount Chase Plt.	179	422,820	.046	19,579	99.5	31,712		1,200	14,142
Newburgh	636	840,110	.064	22,265	100.9	25,508	4,582	(a)	300
Newport	2,322	2,083,510	.150	314,015	90.5	156,263	96,973	4,520	4,520
Old Town	8,626	42,968,700	.2720	1,174,878	99.6	3,222,653	502,135	46,378	204,762
Orono	8,341	23,015,530	.034	786,353	98.5	1,726,165	890,891	2,790*	14,643
Orrington	2,539	5,620,180	.042	237,829	96.4	421,514	72,441	10,619	55,931
Passadumkeag	355	134,610	.136	18,526	88.3	10,096		250	13,812
Patten	1,312	2,781,460	.031	87,059	103.1	208,610	2,638	27,748	23,955
Plymouth	494	195,174	.150	29,585	96.8	14,638			34,057
Prentiss Plt.	227	78,635	.215	17,033	95.9	5,898	1,027	(a)	(a)
Seboeis Plt.	77	99,605	.140	13,984	99.9	7,470		(a)	(a)
Springfield	426	159,630	.138	22,254	93.9	11,972	1,489	2,147	15,196
Stacyville	673	1,189,680	.064	76,572	95.9	89,226		979	19,017
Stetson	420	190,568	.115	22,164	96.2	14,293	290	630	16,709
Veazie	1,354	15,651,432	.0146	229,597	101.0	1,173,857	16,044	5,552	42,630
Webster Plt.	79	75,585	.177	13,451	97.1	5,669		(a)	(a)
Winn	526	170,278	.025	42,933	104.3	12,771		2,549	27,960
Woodville	49	499,185	.046	22,957	99.8	37,439	15,668	101	17,389

# PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Abbot .....	404	\$ 267,564	.105	\$ 28,415	95.3	\$ 20,067	\$ 6	\$ 3,902	\$ 14,673
Atkinson .....	280	201,240	.098	19,860	100.9	15,093	10	278	8,821
Barnard Plt. ....	32	91,625	.040	3,698	98.9	6,872		2,416	2,525
Blanchard Plt. ....	57	115,520	.111	12,883	97.0	8,664		(a)	(a)
Bowerbank .....	17	269,269	.042	11,333	100.0	20,195	1,675	6,593	1,631
Brownville .....	1,641	983,125	.122	121,051	94.6	73,734	270	5,429	24,570
Dover-Foxcroft ..	4,173	10,849,000	.043	468,970	95.3	813,675	67,215	55,488	63,719
Elliottsville Plt. ..	23	189,587	.086	16,344	100.0	14,219	2,675	374	6,181
Greenville .....	2,025	6,587,190	.043	284,518	92.0	494,039	22,034	38,465	48,742
Guilford .....	1,880	1,635,565	.132	217,155	96.7	122,667	55,938	1,257	18,196
Kingsbury Plt. ....	8	111,490	.070	7,813	96.7	8,362	(a)	(a)	(a)
Lake View Plt. ....	18	252,408	.027	6,830	94.9	18,931		2,760	3,003
Medford .....		215,700	.088	19,057	94.3	16,178	6	5,216	2,816
Milo .....	2,756	7,984,090	.035	281,204	99.2	598,807	6,532	24,940	26,815
Monson .....	852	642,580	.144	93,051	93.8	48,194	47,753	10,988	12,405
Parkman .....	530	300,975	.110	33,464	91.4	22,573	13,280	1,200	2,037
Sangerville .....	1,157	578,811	.131	76,608	88.2	43,411	20,650	486*	16,565
Sebec .....	384	453,307	.118	53,769	98.4	33,998	5,425	6,138	8,989
Shirley .....	214	167,965	.103	17,409	97.5	12,597		(a)	(a)
Wellington .....	231	122,820	.116	14,424	94.4	9,212		1,200	14,888
Willimantic .....	137	250,670	.084	21,158	100.0	18,800		834	3,528

# SAGadahoc COUNTY

Arrowsic .....	177	718,460	.025	18,100	97.3	53,885		1,523	6,927
Bath .....	10,717	55,815,700	.034	1,904,898	97.2	4,186,178	2,084,450	60,649	121,980
Bowdoin .....	668	282,495	.197	56,165	97.0	21,187	51,899	(a)	(a)
Bowdoinham .....	1,131	5,849,250	.026	152,981	87.7	438,694	27,314	11,200	20,065
Georgetown .....	790	632,177	.115	73,124	97.2	47,413	3,449	7,049	29,681
Phippsburg .....	1,121	2,015,715	.094	190,350	(a)	151,179	40,000	31,434	11,088
Richmond .....	2,185	1,621,685	.121	197,587	96.1	121,626	5,700		14,023
Topsham .....	3,818	17,927,715	.029	522,491	98.3	1,344,579	284,000	56,720	97,226
West Bath .....	766	3,990,900	.028	112,326	94.4	299,318	70,000	3,477	7,548
Woolwich .....	1,417	2,253,985	.069	156,605	102.1	169,049	46,504	11,092	40,358

# SOMERSET COUNTY

Anson .....	2,252	5,175,080	.040	208,455	99.3	388,131	38,000	22,868	65,598
Athens .....	602	824,470	.057	47,427	95.0	61,835		2,132	19,719
Bingham .....	1,308	8,503,329	.019	162,499	99.5	637,750	12,385	5,992	7,101
Brighton Plt. ....	62	94,450	.118	11,196	100.0	7,084		3,384	2,163
Cambridge .....	354	199,490	.068	13,769	98.1	14,962	1,000	158	2,591
Canaan .....	800	448,280	.140	63,341	93.8	33,621	198	3	19,802
Caratunk Plt. ....	90	253,940	.067	17,101	100.2	19,046	158	(a)	(a)
Cornville .....	585	922,810	.046	42,941	90.4	69,210	9	330*	22,145
Dennistown Plt. ....	17	175,295	.029	5,102	98.2	13,147		(a)	(a)
Detroit .....	564	548,865	.095	52,577	97.7	41,165			15,979
Embsen .....	321	1,187,530	.081	96,493	100.1	89,065		588	38,142
Fairfield .....	5,829	21,533,590	.0315	681,878	96.2	1,615,019	73,741	5,489	42,415
Harmony .....	712	511,315	.074	38,323	95.8	38,349	2,907	10,838	11,806
Hardland .....	1,447	2,971,230	.064	191,062	98.1	222,842	13,796	5,717	23,080
Highland Plt. ....	46	76,642	.093	7,157	97.9	5,748		1,918	533
Jackman .....	984	3,433,516	.0285	98,474	98.3	257,514	39,300	(a)	(a)
Madison .....	3,935	4,286,515	.112	483,041	98.8	321,489	40,959	10,063	93,386
Mercer .....	272	258,520	.103	26,853	100.7	19,389		2,161	16,335
Moose River .....	205	437,770	.053	23,358	99.9	32,833		(a)	(a)
Moscow .....	559	2,908,599	.082	238,908	99.5	218,145		142	16,229
New Portland .....	620	686,870	.102	70,435	102.7	51,515	46,123	(a)	15,321



# SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Norridgewock .....	1,634	\$ 1,019,230	.162	\$ 166,465	92.9	\$ 76,442	\$ 9,010	\$ 3,308	\$ 30,067
Palmyra .....	1,009	534,450	.122	65,926	95.5	40,084		1,334	37,731
Fitsfield .....	4,010	7,721,108	.068	528,224	88.5	579,083	159,741	46,557	63,372
Pleasant Ridge Plt. ....	108	3,229,866	.054	174,488	100.0	242,240	2,818	12,669	11,149
Ripley .....	317	209,570	.094	19,964	97.9	15,718	2,700	378	8,146
St. Albans .....	927	931,860	.084	78,876	93.7	69,890	1,820	768	16,981
Skowhegan .....	7,661	30,367,800	.0415	1,265,455	96.4	2,277,585	243,400	33,747	215,714
Smithfield .....	382	524,465	.108	57,011	98.8	39,335	391	2,094	11,583
Solon .....	669	899,150	.092	83,235	99.7	67,436	28,387	3,666	26,917
Starks .....	306	343,630	.092	31,872	95.2	25,772		8,487	3,116
The Forks Plt. ....	53	269,448	.065	17,536	98.3	20,209	(a)	(a)	(a)
West Forks Plt. ....	93	285,317	.043	12,320	99.7	21,399		(a)	(a)

# WALDO COUNTY

Belfast .....	6,140	20,856,950	.0386	809,152	96.0	1,564,271	27,636	1,801	197,286
Belmont .....	295	325,220	.063	20,708	95.9	24,392		(a)	(a)
Brooks .....	758	492,350	.132	65,410	93.3	36,926	16,129		23,392
Burnham .....	755	393,192	.182	71,999	89.7	29,489	20,144	909	17,408
Frankfort .....	692	381,975	.138	53,052	94.2	28,648	4,000	6,040	58,263
Freedom .....	406	264,770	.136	36,276	97.4	19,858		(a)	(a)
Islesboro .....	444	1,230,010	.100	123,379	101.0	92,251		7,186	32,252
Jackson .....	220	181,365	.102	18,643	95.3	13,602	1	209	8,495
Knox .....	439	771,845	.061	47,356	90.4	57,888	5	315	19,128
Liberty .....	458	656,910	.092	60,835	95.5	49,268		7,167	7,181
Lincolnville .....	867	1,031,185	.082	85,286	96.5	77,339		1,771	7,532
Monroe .....	497	844,571	.062	52,660	97.8	63,343		504*	28,464
Montville .....	366	243,183	.154	37,741	98.3	18,239	4,500	1,584	11,627
Morrill .....	355	452,180	.050	22,903	96.3	33,914		2,005	2,706
Northport .....	648	704,010	.130	91,944	98.2	52,801	6,002	1,733*	15,323
Palermo .....	528	481,180	.103	49,991	102.0	36,089	2,898	6,109	12,702
Prospect .....	412	251,013	.100	25,374	92.7	18,826		5,270	13,646
Searsmont .....	628	471,260	.130	61,756	94.8	35,345		3,520	6,336
Searsport .....	1,838	11,620,190	.033	384,654	97.0	871,514		947	29,518
Stockton Springs .....	980	2,416,299	.045	109,465	97.6	181,222		3,306	32,054
Swanville .....	514	542,220	.072	39,328	100.2	40,667	18		18,941
Thorndike .....	457	342,105	.102	35,225	89.7	25,658	7,396	(a)	(a)
Troy .....	469	378,490	.088	33,676	98.8	28,387	44	(a)	(a)
Unity .....	983	2,061,145	.056	116,201	98.7	154,586	269	305	27,738
Waldo .....	395	254,668	.104	26,725	98.8	19,101		7,989	2,751
Winterport .....	2,088	2,563,339	.082	211,685	92.0	192,250	161,503	14,461	89,638

# WASHINGTON COUNTY

Addison .....	744	611,840	.066	40,891	98.5	45,888		1,410	21,601
Alexander .....	220	304,205	.068	20,833	96.3	22,815	24	2,501	16,941
Baileyville .....	1,863	10,845,560	.050	543,565	99.9	813,417	23,260	21,096	46,619
Baring Plt. ....	200	226,510	.034	7,848	98.4	16,988	1	6,622	1,936
Beals .....	640	231,280	.152	35,689	97.9	17,346	(a)	(a)	(a)
Beddington .....	14	79,206	.081	6,443	99.4	5,940		(a)	(a)
Calais .....	4,223	14,409,620	.037	536,047	94.2	1,080,722	737,883	13,535	102,008
Centerville .....	47	133,310	.038	5,072	99.8	9,998		849	2,912
Charlotte .....	260	271,135	.078	21,317	93.2	20,335	971	715	13,130
Cherryfield .....	780	1,461,695	.050	73,628	101.3	109,627	134	15,195	1,028
Codyville Plt. ....	38	126,003	.066	8,352	99.6	9,450	337	69*	6,701
Columbia .....	219	287,000	.084	24,261	95.2	21,525			13,731
Columbia Falls .....	442	414,069	.088	36,798	97.7	31,055		2,420	11,984
Cooper .....	106	284,980	.045	12,893	100.0	21,374	(a)	(a)	(a)
Crawford .....	83	67,228	.110	7,455	98.7	5,042		(a)	(a)
Cutler .....	654	393,953	.059	23,585	96.9	29,546	16,215	3,909	22,200

# WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1968			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Danforth .....	821	\$ 927,983	.065	\$ 60,844	90.8	\$ 69,599	\$ 9	\$ 2,341	\$ 33,099
Deblois .....	26	65,289	.072	4,740	99.9	4,897	1,247	(a)	(a)
Dennysville .....	303	420,230	.040	17,007	104.2	31,517	22	44	11,528
East Machias .....	1,198	2,476,133	.035	87,412	98.8	185,710	(a)	(a)	(a)
Eastport .....	2,537	6,358,830	.043	274,996	94.5	476,912	60,238	9,567	37,278
Grand Lake Stream Plt. ....	219	395,500	.044	17,576	100.4	29,663	(a)	836	15,186
Harrington .....	717	435,840	.115	50,605	96.5	32,688	(a)	(a)	14,024
Jonesboro .....	428	584,472	.0572	33,732	92.3	43,835	(a)	4,252	4,597
Jonesport .....	1,563	1,695,519	.054	92,626	90.3	127,164	(a)	22,951	13,800
Lubec .....	2,684	6,475,660	.034	221,657	94.7	485,675	24,717	3,211	9,773
Machias .....	2,614	1,380,742	.167	231,918	97.3	103,556	14,000	14,342	18,361
Machiasport .....	980	493,760	.092	45,960	99.0	37,032	4,917	(a)	(a)
Marshfield .....	267	188,450	.078	14,864	94.7	14,134	(a)	155*	6,658
Meddybemps .....	86	155,002	.044	6,889	96.8	11,625	(a)	(a)	(a)
Milbridge .....	1,101	1,178,050	.009	106,829	95.4	88,354	63	5,168	17,957
Northfield .....	79	180,720	.052	9,442	96.5	13,554	1,238	(a)	(a)
Pembroke .....	871	369,425	.090	33,701	95.6	27,707	1,750	(a)	(a)
Perry .....	564	1,474,140	.027	40,168	94.2	110,561	(a)	(a)	(a)
No. 14. Plt. ....	63	118,150	.060	7,143	98.6	8,861	13	3,486	5,668
No. 21 Plt. ....	56	90,540	.078	7,116	101.3	6,791	18	335	1,167
Princeton .....	829	912,335	.078	71,807	99.1	68,425	18,057	8,676	37,182
Robbinston .....	476	267,210	.110	29,699	100.0	20,041	9,553	(a)	17,845
Roque Bluffs .....	152	85,660	.072	6,211	98.2	6,424	(a)	(a)	(a)
Steuben .....	673	2,205,754	.031	68,849	97.8	165,432	72,849	3,260	9,125
Talmadge .....	58	141,635	.036	5,123	97.6	10,623	(a)	184	2,557
Topsfield .....	201	582,670	.032	18,768	99.7	43,700	269	345	6,222
Vanceboro .....	389	311,629	.114	35,736	106.8	23,372	169	10,610	3,512
Waite .....	73	163,450	.046	7,576	97.9	12,259	(a)	3,536	6,071
Wesley .....	145	133,763	.150	20,136	94.1	10,032	(a)	4,046	10,831
Whiting .....	339	875,170	.028	24,665	98.0	65,626	(a)	3,623	2,775
Whitneyville .....	229	218,170	.090	19,764	97.3	16,362	(a)	3,045	9,200

# YORK COUNTY

Acton .....	501	1,058,875	.108	114,791	99.0	79,416	17,512	6,551	7,275
Alfred .....	1,201	3,892,305	.034	133,121	93.7	291,923	(a)	5,497	21,097
Arundel .....	907	2,295,913	.036	83,367	91.6	172,193	94,000	23,829	20,925
Berwick .....	2,738	3,967,630	.065	259,654	96.4	297,572	25,828	7,879	59,708
Biddeford .....	19,255	80,801,620	.028	2,273,671	97.3	6,060,122	4,079,749	4,696	485,826
Buxton .....	2,339	15,443,580	.0265	411,046	97.0	1,158,269	17,910	30,103	86,870
Cornish .....	816	534,415	.150	80,798	95.8	40,081	8,600	901	24,786
Dayton .....	451	982,467	.084	82,899	98.6	73,685	(a)	11,133	3,814
Eliot .....	3,133	7,275,154	.0405	297,012	98.8	545,637	338	10,015	27,961
Hollis .....	1,195	8,211,900	.0262	216,097	94.9	615,893	10,500	5,806	21,046
Kennebunk .....	4,551	28,780,010	.031	896,185	(a)	2,158,501	143,900	57,964	87,986
Kennebunkport .....	1,851	9,622,135	.465	449,019	99.3	721,660	168,473	35,616	31,136
Kittery .....	10,689	18,766,663	.0475	896,894	97.9	1,407,500	1,131,421	648,135	213,031
Lebanon .....	1,534	1,123,391	.132	149,539	93.5	84,254	(a)	26,365	17,271
Limerick .....	907	911,515	.140	128,257	85.0	68,364	19,500	28,537	21,336
Limington .....	839	555,025	.204	113,954	94.8	41,627	(a)	1,895	26,430
Lyman .....	529	721,524	.104	75,543	103.6	54,114	(a)	801	27,959
Newfield .....	319	526,909	.115	60,899	100.4	39,518	(a)	(a)	(a)
North Berwick .....	1,844	3,373,761	.062	210,586	103.2	253,032	2,415	14,121	24,112
Old Orchard Beach .....	4,580	12,848,350	.088	1,133,949	92.3	963,626	802,718	36,230	24,675
Parsonsfield .....	869	839,865	.140	118,157	80.2	62,990	(a)	52,363	35,625
Saco .....	10,515	59,539,870	.027	1,614,878	107.6	4,465,490	739,302	24,919	28,795
Sanford .....	14,962	60,928,170	.03430	2,100,503	97.5	4,569,613	1,012,000	433,225	960,623*
Shapleigh .....	515	690,715	.166	115,125	102.2	51,804	(a)	4,399	6,658
South Berwick .....	3,112	10,622,920	.026	278,371	97.5	796,719	37,663	8,036	11,050
Waterboro .....	1,059	3,436,130	.045	155,490	96.2	257,710	(a)	(a)	(a)
Wells .....	3,528	14,020,890	.070	984,840	97.7	1,051,567	583,827	149,482	93,611
York .....	4,663	29,857,295	.032	959,288	99.1	2,239,297	95,079	13,629	122,005

(a) Information not available.

\* Denotes red figure.