

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# ONE HUNDRED AND FOURTH LEGISLATURE

---

---

**Legislative Document**

**No. 117**

---

---

H. P. 109

House of Representatives, January 9, 1969

Referred to Committee on Towns and Counties. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Jalbert of Lewiston.

---

---

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-NINE

---

### AN ACT Relating to Annual Reports of Counties.

---

Be it enacted by the People of the State of Maine, as follows:

R. S., T. 30, § 411, repealed and replaced. Section 411 of Title 30 of the Revised Statutes, as amended by chapter 161 of the public laws of 1965, is repealed and the following enacted in place thereof:

#### § 411. Annual report

The county commissioners of each county shall publish annually a complete report subject to the following provisions:

1. Paper. It shall be printed on paper of at least 20 pound basis weight and bound not less than 6 inches wide by 9 inches long nor more than 8½ inches wide by 11 inches long.

2. Record of financial transactions. It shall contain a record of all financial transactions of the county during the last fiscal year, including an itemized list of receipts and disbursements indicating to whom and for what purpose each amount was paid and including amounts for personal services, contractual services, commodities and capital expenditures.

A. A county may waive the printing in its annual report of the itemized list of receipts and disbursements which is effective until revoked.

3. Statement of assets, liabilities, reserves and surplus. It shall contain a detailed statement of the assets, liabilities, reserves and surplus of the county.

4. **Postaudit report.** It shall contain the statement that the complete postaudit report for the latest fiscal year is on file at the county commissioners' office and the following excerpts from that report:

- A. Auditor's comments and suggestions for improving the financial administration;
- B. Comparative balance sheet;
- C. Statement of departmental operations;
- D. Analysis of surplus;
- E. Statement of public debt.

5. **Copies for distribution.** Copies of the report shall be deposited in the county commissioners' office, or a convenient place of business for distribution to the public and shall be distributed to each municipality in the county.

6. **Copies open for inspection.** Copies of the report and all county records shall be kept in the county commissioners' office and shall be open to the inspection of the public during usual business hours.