

MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS

OF THE VARIOUS

PUBLIC OFFICERS
DEPARTMENTS AND
INSTITUTIONS

FOR THE TWO YEARS

JULY 1, 1932--JUNE 30, 1934

STATE OF MAINE

Fifteenth Report
of the
Department of Audit



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**For Period
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STATE OF MAINE
DEPARTMENT OF AUDIT

Augusta, Maine,
September 15, 1934

*To the Honorable Senate and House of Representatives of the
Eighty-seventh Legislature:*

In accordance with the statute the Department of Audit herewith presents its annual report. By the terms of the Administrative Code, adopted in 1931, and effective January 1, 1932, the State Controller is now required to publish the detailed report of the financial operations of the State. The State Auditor is required to report only on his audits, "setting forth the essential facts of such audits in summary form."

PRESENT LINES OF AUDITING

As stated in my previous report the Department of Audit, through a reduction of its force by about forty per cent, has had a staff sufficient to carry on but a small part of the duties imposed upon it by statute. The law provides: "The department of audit shall be organized in the manner the state auditor may deem best suited to the accomplishment of its functions. It shall have such auditors, assistants, and employees as the state auditor may require." The appropriation for the department, however, is much less than will permit undertaking all the duties imposed on it by statute.

The department now audits:

- (1). Cities and towns when the municipal officers request an audit, or where the inhabitants thereof vote for one;
 - (2). The receipts of the various departments, such as Insurance Commissioner, Forest Commissioner, Commissioner of Agriculture, Inland Fish and Game Commissioner, etc.;
 - (3). The academies of the State, as provided by Chapter 132, Public Laws 1931.
 - (4). The courts imposing fines, which by statute, are, in whole or in part, payable to the Treasurer of State, being those imposed for violations of the motor vehicle law, fish and game and sea and shore fisheries laws;
 - (5). Distributors of internal combustion engine fuel, when requested by the State Tax Commissioner;
 - (6). State Purchasing Agent, departmental supplies account;
 - (7). Secretary of State, new corporations and corporation changes, itinerant vendors and circus licenses;
 - (8). Examining boards;
- and a number of smaller agencies.

The force engaged in this work is the auditor, one office auditor, one-half of whose time is devoted to some two hundred loans on farm lands, one stenographer and clerk, and two field auditors; a total of five.

A number of other important lines of auditing await an increase in the appropriation of the department. These include:

(1). Any city, town or county in the State, though its officials may not have applied as in (1) above;

(2). The probate courts relative to inheritance taxes due and payable to the State;

(3). The six normal schools, only one-half of whose expenditures is now subject to audit, by reason of a special statute authorizing them to collect and expend their income without depositing it in the state treasury;

(4). State Tax Commissioner, store licenses;

(5) Department of Health and Welfare, licenses to roadside camps and eating and lodging houses.

While the Administrative Code provides that the State Auditor "shall conduct a continuous postaudit of the accounts, books, records and other evidences of financial transactions kept in the department of finance, or in the other departments and agencies of the state government," this can only be done in a very general way, due to the small force in the office. One of the important agencies which to audit in detail would probably require in that branch alone two or three examiners is the Automobile Registration Bureau in the office of the Secretary of State. However, through the untiring efforts of the State Controller a system is now being developed that will in time be able to accomplish this. At this time it has developed to the point that municipal officers are being advised of the amount of excise taxes collected on automobiles in their several towns. This is of enormous value to mayors and selectmen, not only through the knowledge that is thus imparted, but it acts as a spur to collectors to install and maintain a better system of collection. In this connection this office has devised a blank form for tax collectors, designed to be used with the state uniform system that we have now installed in about one hundred of the cities and towns of the State. This form has brought out much favorable comment from city and town officials. That a system is sadly needed there can be no question. In one city in which was registered some 5,000 cars in 1930, there were nearly 1,000 duplicate tax receipt numbers. In another city of 11,000 population, there were some 1,800 excise tax receipts numbered, but over 400 which carried no number at all. It is essential for a proper audit of tax collectors that all receipts be numbered in triplicate, be charged to the collector and to be all accounted for by him.

In view of the confused and poorly kept records in many of our municipalities, which recently have come under observation, the urgent need of improved accounting methods in such municipalities is again brought to the attention of both this department and that of the Controller, the latter now being charged by law with the duty of reporting excise tax collections to the municipal officers. It is the belief of both that official and the Auditor that there can be little or no improvement in town accounting methods until an amendment of the uniform accounting law, now optional, makes the act apply to all municipalities. It is obviously impossible at this time for a department of the State to supervise the accounting in all the municipalities of the State. However, if Chapter 5, Sections 97-106, Revised Statutes, should be amended to require all municipalities of the State to have an annual audit by certified public accountants, or public accountants, or by the State, a vast improvement would immediately be effected. If one of the requirements of such an amendment should be that each city or town file with the State a copy of such audit the State would then be able to publish comparable statistics of all the cities and towns. Maine is the only New England state where such statistics are not now gathered and published. In November, 1932, a special agent of the Bureau of the Census came to Augusta and was detained here over three months in tabulating the decennial tables of wealth, debt and taxation. He reported that it was more difficult and consumed more time to tabulate the figures for Maine than for the three states of New York, Vermont and New Hampshire combined. Hundreds of town reports had to be examined and a voluminous correspondence opened with town officers, over missing figures and incorrect tabulations. Through the courtesy of the Census Bureau these tabulations, heretofore unpublished except as to totals, are printed in another part of this report.

If the Legislature should decide to require additional auditing in the field not now covered or only partially covered, an increased appropriation and an expansion in the personnel of the Department of Audit will become necessary.

LEGISLATION OF 1933

The Flexibility Act, so-called, passed at the last session of the Legislature, (Chapter 77, Private and Special Laws 1933), aroused some apprehension, particularly among those who believed that a diversion of gasoline taxes and automobile fees to other purposes than highways was about to take place. As we view it, this fear is without foundation. The Controller and the Governor and Council, apprehensive as to the depressed business conditions that have driven into bankruptcy in the United States some two thousand governmental units, sought from the

Legislature and were granted authority to divert gasoline taxes and automobile fees, if the same became necessary. The State came through that year and the following year with a balanced budget. All these taxes and fees have continued to be credited to the general highway fund, so that if the State continues to balance its budget there will have been no diversion of these taxes and fees to other than the purposes that the original statute contemplated.

Many times the question of the use by the State of certain taxes or fees allocated by special statute to definite purposes has arisen. The argument is often advanced that gasoline taxes, for example, cannot be used for any but the definite purposes set forth in the statute. In other words, this would mean, if expenditures of the State departments and institutions were unusually heavy and the balance in the general fund of the State was small, that no part of the gasoline taxes could be used, even temporarily, to pay such bills ordinarily charged to the general fund. This would place the State in the anomalous position of being forced to borrow to pay bills of the departments and institutions, while it had, perhaps, a large balance in the general highway fund. Fortunately the courts have definitely settled this question. In *McCauley v. Brooks*, 16 California, 11, Mr. Justice Field for the court said: "In an appropriation, within the meaning of the Constitution, nothing more is requisite than a designation of the amount, and the fund out of which it shall be paid. It is not essential to its validity that funds to meet the same should be at the time in the treasury. As a matter of fact, there have seldom been in the treasury the necessary funds to meet the several amounts appropriated under the general appropriation acts of each year. The appropriation is made in anticipation of the receipt of the yearly revenues. It constitutes, indeed, the authority of the controller to draw his warrants, and of the treasurer, when in funds, to pay the same and that is all."

Clyde R. Chapman, Attorney General of Maine, in a ruling on this question, states: "It seems to me clear that it would be impossible to carry on the government of the State on any reasonable basis unless it should be permitted to draw from the State Treasury for general purposes of government from time to time funds collected and earmarked for specific purposes. The general income of the State is largely payable on certain dates—for example, the taxes of cities and towns payable on December 1; the railroad taxes and bank taxes come in semi-annually. This is also true of other public utilities. It is obvious that a great deal of money must be expended before these various taxes are received. In the meantime, funds are collected which are finally applicable only to special purposes and until those purposes are fulfilled the money lies idle in the public treasury. The State is then faced with

the problem of either making temporary use of this money without hampering the activities to which it is applicable, and returning it to its proper position as the regular income of the State comes in, or borrowing. It being apparent that many expenditures must be made before taxes are received, and it being a fact that there is no present need of all the money in the treasury for the specific purposes for which it was appropriated, the only sound and sensible business method to be employed is to use the necessary portion of the money on hand to pay current bills in anticipation of later tax receipts."

Prior to 1921 the calendar year constituted the State fiscal year. Until 1915 State taxes were due and payable January first. The Legislature in 1915 set this date ahead to December first, where it has since remained. When the fiscal year began with January first and State taxes were also due on that date a steady flow of receipts, applicable to the expenses of that year, was assured. After the change of the fiscal year to July first-June thirtieth it became apparent that in view of the fact that the appropriations became available July 1 and the State taxes did not become due until December 1, that five-twelfths of the fiscal year must elapse before the principal item of receipts should become due unless a large reserve should be available, and it never has been, therefore it would be necessary to pay for several months from other funds in the treasury. True, an effort was made to set ahead the due date of certain taxes, notably the railroad taxes. The latter, however, have fallen off in recent years to less than a million dollars, when a few years ago they amounted to more than two million. Automobile fees flow in freely from January to June, but this flow is greatly decreased after July while highway expenditures are the greatest from July to December. These various factors have in recent years, operated to dislocate State finances to a considerable degree. The recent affirmative vote on the constitutional amendment, authorizing an increase in the State's borrowing power on temporary loan from \$800,000.00 to \$2,000,000.00, will greatly assist in bridging the period from July 1 to December 1, but legislation in 1935 should be further directed to curing this defect in our financial structure by concentrated efforts to procure revenue that would equally offset expenditures throughout the different months of the year.

EMERGENCY MUNICIPAL FINANCE BOARD

An act designed to meet conditions presented by the depression was that creating the Emergency Municipal Finance Board, composed of the State Tax Commissioner, the State Auditor and the State Treasurer. This board was authorized to inquire into the fiscal affairs of those cities and towns which had failed to pay their State taxes or had defaulted

on their maturing bonds, or interest on same, or had failed to pay their town officers or school teachers. The board as a body or individually has visited Old Town, Eastport and Kingman, these being among the communities most severely affected by the depression. The board has been able to arrange for payments on the delinquent taxes of Old Town and has endeavored to advise and assist the other communities named. That the law has had a good effect in hastening the payment of State taxes is generally conceded. While empowered by the act to take over the government of any city or town, if its condition warrants it, no State appropriation has made funds available to carry out such an undertaking. The provision of the law that the city or town so taken over shall pay the expense of its administration by the board is therefore of little force, for it is self-evident that if the municipality is so far in arrears that it cannot pay its own officers, it will likewise be unable to pay an agent appointed by the State board. If the act is to become useful to the municipalities of the State, it is my opinion that it receive attention at the session of the Legislature to convene in January, so that the law may be supported by an appropriation, to be used to assist some of the towns most severely affected. It should be borne in mind, however, that if annual audit reports are to be returned from all cities and towns as heretofore mentioned the financial condition of the municipalities will be correctly disclosed with a lessening of the necessity to proceed under the terms of this law.

REDUCTION IN EXPENDITURES AND CREDIT OF THE STATE

When it is considered that in these times of stress the State of Maine has paid every bond promptly on maturity; that it has met the interest on all outstanding bonds, and in addition has promptly paid all its current obligations, it is indeed cause for commendation that it has fiscal officers who have so faithfully and efficiently managed its affairs. The Governor and his Council, the Commissioner of Finance ably assisted by Bureau Heads, the State Controller, Budget Officer and State Tax Assessor have worked as a unit to reduce appropriations and expenditures. In their endeavors they have had the cooperation of practically all of the departments. As a result the expenditures of the State have been reduced some \$9,000,000.00 in the fiscal year ended June 30, 1934, as compared to the year 1931-1932. The Administrative Code, adopted in 1931, notably contributed to this result. The credit of the State is excellent. One 5% bond issue, that of August 1, 1921, of which \$875,000.00 is still outstanding, was recently quoted at 127.

An item in the State's balance sheet, prepared by the State Controller and which will be published by him in his forthcoming report, shows accounts receivable June 30, 1934, of \$2,489,000.00. These accounts are made up approximately as follows:

Delinquent State taxes from cities and towns (1932) . . .	\$138,000.00
Delinquent State taxes from cities and towns (1933) . . .	867,000.00
Wild land taxes, railroad and Forestry District taxes receivable	1,330,000.00
All other taxes	154,000.00
	<hr/>
	\$2,489,000.00

It is believed that a considerable part of these will be collected. That part remaining uncollected must await the proper time and authority to be charged off. Other questionable assets which at some time in the future may and probably will involve a loss to the State will be an adjustment of the impounded bank balances, a complete statement of which will be printed by the State Treasurer in his forthcoming report. To make these losses good it is recommended that the Legislature consider a restoration of these amounts from amounts received from collateral inheritance taxes in excess of one million dollars in any one year, to be credited to an account to be known as "Reserve Account for Bank Losses." These taxes served to restore the depleted trust funds in 1930-31 and it is the belief that they can again be made to solve the problem of the State's impounded bank deposits.

STATE PRISON

Affairs at the State Prison and its management have again recently come up for discussion. A comparative tabulation over a six year period is included in this report.

AUDIT OF ACADEMIES AND INSTITUTES

Since the enactment of the law requiring an annual audit of the academies of the State by accountants or by the State, the condition of the accounts in at least four of these institutions which previously were not in good order, has perceptibly improved. Corinna Union Academy, where the accounts were in confusion and the treasurer was short in his accounts, has been placed on a good accounting basis. The treasurer has made good to the Academy, a new treasurer has been appointed and an adequate system of accounting has been installed. This department continues to audit some twenty-six each year, while the remainder, some sixteen in number, produce satisfactory proof that their books, accounts and financial documents have been audited by others. A tabulation of the receipts and expenditures of the various academies, with the amount of their trust funds, appears on another page of this report.

COURTS

Considerable time has been given the past two years to the auditing of courts. These include sixteen superior courts, forty-five municipal courts and ninety-five trial justices, also sheriffs' dockets in each of the sixteen counties. The auditing of these courts has involved cases in which some part or all of the fines, costs of State officers, etc., that have been collected by the courts for violations of criminal laws accrue to the State. It has not been the practice, however, to make a complete audit of all moneys collected by these courts as auditing of funds accruing to the counties have generally been handled by county officers. The cases in which the State has interest are those where arrests are made by approximately seventy State Highway police officers and one hundred and twenty-five Inland Fish and Game and Sea and Shore Fisheries wardens. The law states how and when these fines and costs collected by these courts shall be transmitted to the State, either the Treasurer, Inland Fisheries and Game Commissioner or some other designated department. The major portion of these court collections, however, accrue to the respective counties in which these cases are tried and it is estimated that some quarter of a million dollars is involved annually; of this amount approximately twenty-five thousand dollars is payable to the State. The amount of money which these courts collect originates from all types of criminal violations, also from civil actions which develop within the counties. It is quite apparent that considerable divided responsibility must result as county officials must develop some methods of auditing as well as the State in order to determine if all funds collected have been properly disposed of by the court. This is more or less duplication of work by State and County officials and tends to be of little value to the taxpayer or the governmental units. It would be of decided advantage to all if the State was charged with the responsibility of conducting complete audits rather than to analyze only those cases in which the State is financially interested. There are several reasons why this should be so. First, the laws have presented wide differences of opinion as to whom this money should be paid. Many interpretations have been forthcoming and those pertaining to motor vehicle laws especially have created considerable difficulty. With sixteen counties, and county commissioners in many of them checking the docket before actual payment has been made by the court to the proper party, many different distributions of the funds have been made, consequently resulting in more or less confusion. This does not necessarily reflect upon the county commissioners as many of the judges and recorders give different interpretations of the law. Rulings concerning these problems may have been given by the Attorney General to county officials in one section of the State but have had little bearing with counties in different sections.

The advantage of State auditing in these cases would be to have some centralized control of the courts regarding all moneys collected so that uniformity could be established both in disposition of funds and system of accounts. It is my opinion that if the county and court officials would work with the State Controller in establishing some uniform system of accounts, that necessary records would be had and the desired end forthcoming. Secondly, not only have there been errors of considerable amounts in the disposition of fines and costs collected but in many instances moneys received have not been paid to any governmental agency, State, county or city, but have been retained in personal accounts and not discovered until proper audits have been made. Several thousands of dollars have accrued to the benefit of the State and counties by audits conducted in different courts. There is a provision of law stating that periodical audits shall be made by the county commissioners of courts in their respective counties and in many instances a thorough and complete job is accomplished but these men as a whole are not trained to compete with irregularities and inconsistencies that the auditor must contend with daily and for this reason it would seem more beneficial to all concerned that some trained body of men be responsible for the auditing of all courts throughout the State. The above explanation is not made to reflect inefficiency or inability of the county commissioners but merely to illustrate conditions actually found. A great deal of extra work is involved in straightening out problems of this nature.

To cite one case where disposition of moneys was erroneously made reference is made to Hancock County where about \$5,000.00 of State money has been paid into the County Treasury. To this date we have been unable to arrive at a settlement with the county. It is such cases as these that require a uniform construction of the law in order to deal with these questions in the future. The Bar Harbor Municipal Court owed the State \$242.63. Repeated requests for same were made. So far we have failed to effect a full settlement. This case has been referred to the Governor and Attorney General. It is generally agreed, I believe, that there is confusion in the interpretation of the present law, especially concerning motor vehicle violations and a test case before the Supreme Court would be the only means of arriving at some definite answer. Of course, the rulings made by the Attorney General's department have been followed in so far as the State Auditing Department can proceed but in one case the County Commissioners of Cumberland have refused to abide by these rulings until such time as these questionable cases can be settled by a law court decision. At the present time, however, no action has been taken by the Attorney General's Department but on July 12, 1933, a letter was directed to the Attorney General listing ten cases, each of a different nature. The questions so arising,

it is hoped, will be determined by a suit. A copy of this letter is herein included so that some idea may be had of the general confusion now in existence.

“Following your rulings, as stated in your letter of July 7th regards collections of costs for State Highway Policemen, we submit to you for collection the following cases. These cases were all prosecuted within the County of Cumberland and upon presentation of these costs to the County Commissioners for payment, exceptions were taken by them, as to the justification of this claim. (Citation of laws pertaining to following cases are given at close of letter.)

MOTOR VEHICLE VIOLATIONS—State Highway Police

Case No. 1

Respondent arrested, Bridgton Court, date December 2, 1932, State Highway Policeman arresting officer, Wibe, offense, drunken driving; fine \$100.00; officer's costs \$9.50; paid State \$54.75, paid County \$54.75, due State from County \$4.75.

Question raised:—Motor Vehicle Violation; one-half of officer's costs paid to County by Municipal Court Judge. This amount as per your ruling is due the State Treasurer. County Commissioners taking exceptions through Motor Vehicle law in disposing of costs.

Case No. 2

Respondent arrested, Westbrook Municipal Court, date August 6, 1932, State Highway Policeman arresting officer, Anderson; offense, drunken driving; jail sentence and officer's costs, \$13.30. No money paid by respondent. Due State from County \$13.30.

Question raised:—Motor Vehicle violation, whether costs are due from County when no money was received from respondent. County Commissioners take exception to this payment when no money was received.

Case No. 3

Respondent arrested, South Portland Municipal Court, date August 8, 1931, State Highway Policeman witness, officer Graves; offense, drunken driving; witness fee taxed by Court for Graves \$3.32, paid County by respondent, due State from County \$3.32.

Question raised:—State Highway Policeman appears as witness in Motor Vehicle Violation. County Commissioners take exception to paying State full amount of fee through Motor Vehicle law in disposing of costs. County claims only one-half of fee is due State.

Case No. 4

Respondent arrested, South Portland Municipal Court, date August 10, 1931, State Highway Policeman Ellis witness, officer Ellis; offense, drunken driving; witness fee taxed by Court for Ellis \$2.20, respondent committed to jail, no fees paid by respondent. Due from County \$2.20.

Question raised:—State Highway Policeman appears as witness in a motor vehicle violation. County Commissioners take exception to paying State as no money was received from respondent.

OTHER CRIMINAL VIOLATIONS—State Highway Police

Case No. 5

Respondent arrested, Brunswick Court, date August 18, 1932, State Highway Policeman arresting officer, officer Marks; offense, worthless checks, costs taxed for officer \$32.20; respondent paid County \$32.20. Due from County \$32.20.

Question raised:—County Commissioners take exception to paying full amount of costs to State. They believe only one-half due as in Motor Vehicle Law.

Case No. 6

Respondent arrested, Cumberland Superior Court, date Sept. 26, 1932, State Highway Policeman arresting officer, officer Sullivan; offense, non-support; costs taxed for officer \$37.60; case probated and no costs paid by respondent. Due from County \$37.60.

Question raised:—County Commissioners take exception to paying State as no money was received from respondent.

Case No. 7

Respondent arrested, Portland Municipal Court, date January 25, 1933, State Highway Policeman as witness, officer Ellis; offense, illegal transportation; witness fee taxed by Court for witness \$4.69; respondent paid County the costs after being committed to jail. Due State \$4.69.

Question raised:—County Commissioners take exception to payment of fee to State for full amount. They follow the motor vehicle law of 1931, that only one-half is due.

Case No. 8

Respondent arrested, South Portland Municipal Court, date November 7, 1932, State Highway Policeman as witness, officer Ellis; offense, breaking, entering and larceny; witness fee taxed by Court \$2.12; respondent did not pay costs as this case was continued. Due State from County \$2.12.

Question raised:—County Commissioners take exception to paying State witness fee as no fee was paid by respondent.

FISH AND GAME LAW VIOLATIONS—Game Wardens

Case No. 9

Respondent arrested, Bridgton Municipal Court, date March 5, 1933, arresting warden, Walker; offense, illegal fishing, costs taxed for warden \$8.30. No payment made Court by respondent and case still pending in Superior Court. Due Inland Fish and Game Department from County \$8.30.

Question raised:—County Commissioners take exception to paying Inland Fisheries and Game Department or warden costs as no money was collected from respondent.

Case No. 10

Respondent arrested, Bridgton Municipal Court, date March 5, 1933, game warden as witness; offense, illegal fishing; witness fee taxed by Court for warden \$4.04. No payment made Court by respondent. Case still pending in Superior Court. Due Inland Fish and Game Department from County \$4.04. Warden French.

Question raised:—County Commissioners take exception to paying Inland Fisheries and Game Department or warden witness fee as no money was collected from respondent.

LAWS RELATIVE TO STATE OFFICERS COSTS

Revised Statutes—Amendments by 1931—1933 Public Laws

Chapter 29, Sec. 118, R. S. Amended by Chapter 189, P. L. 1931

“Municipal and police courts and trial justices in their respective counties shall have concurrent jurisdiction with the superior court over all prosecutions for all violations of the provisions of this chapter. All fines and forfeitures collected under this chapter, when the arrest is made by a member of the state highway police, or inspector, together with any part of the costs taxed by the court for such member or inspector, shall be paid one-half forthwith to the treasurer of state and applied as provided in section one hundred seventeen and one-half into the treasury of the county where the offense is prosecuted. When the arrest is made by any other officer, all fines and forfeitures, and in either case, except as above stated, all costs shall be paid into the treasury of the county where the offense is prosecuted.”

Chapter 29, Sec. 126, R. S. Amended by Chapter 252, P. L. 1931

“The governor and council shall determine the salary of the chief and the compensation of the other members of the state highway police. Before entering upon the duties of their office they shall be sworn and shall give bond to the treasurer of state with surety, or sureties approved by the treasurer of state conditioned for the faithful performance of the duties of their office, as follows: the chief shall give bond in the sum of five thousand dollars and each of the other members in the sum of two thousand dollars. No inspector or member of the state highway police shall receive any fee as a complainant or witness, or for making an arrest or for attendance at court, but shall be reimbursed by the state for his actual costs of arrest and actual expenses of travel and attendance. Whenever any fines or penalties are imposed by any court in any proceeding in which a member of the state highway police is a complainant or a witness, said court may tax costs for such complainant or witness in the usual manner. All fines, penalties or costs imposed or taxed by the court under the provisions of this section, except those payable by law to the county, shall be paid forthwith to the treasurer of state, who shall issue his receipt therefor.”

Chapter 38, Sec. 12, R. S. Amended by Chapter 237, P. L. 1931,—Chapter 142, P. L. 1933

“The governor, with the advice and consent of the council, upon recommendation of the commissioner of inland fisheries and game, may appoint suitable persons as inland fish and game wardens, in accordance with the provisions of section 13-A to 13-H, inclusive, and who shall hold office under the conditions set forth in said sections, who shall enforce all laws relating to inland fisheries and game, and all rules and regulations in relation thereto, arrest all violators thereof, and prosecute all offenses against the same; said inland fish and game wardens shall have the same power to serve criminal processes against such offenders, and to arrest and prosecute camp trespassers, or those suspected of larceny from any cottage, camp, or other building, and shall be allowed the same fees as sheriffs and their deputies, for like services; (all such fees being paid to the commissioner of inland fisheries and game) and they shall have the same right as sheriffs to require aid in executing the duties of their office. All wardens and state paid deputy wardens shall, before being qualified to discharge the duties required by this chapter give bond to

the treasurer of state, in the sum of \$2000, with two sureties, or with a surety company authorized to do business in the state, as surety, approved by the commissioner of inland fisheries and game, conditioned for the faithful performance of the duties of their office. Inland fish and game wardens may serve all processes pertaining to the collection of penalties for violation of the inland fish and game laws."

Chapter 126, Sec. 4, R. S.

" For each aid, necessarily employed in criminal cases, including expenses, two dollars a day, and in that proportion for a longer or shorter time, and ten cents a mile for travel in going out and returning home. . . ."

Chapter 126, Sec. 7, R. S.

"Witnesses in the supreme judicial court or the superior court or in the probate courts and before a trial justice or a municipal court, shall receive two dollars, and before referees, auditors, or commissioners specially appointed to take testimony, or special commissioners on disputed claims appointed by probate courts, one dollar and fifty cents, or before the county commissioners one dollar, for each day's attendance and six cents a mile for each mile's travel going and returning home; but the court in its discretion, may allow at the trial of any cause, civil or criminal, in said supreme judicial court or the superior court, a sum not exceeding twenty-five dollars per day for the attendance of any expert witness or witnesses at said trial, in taxing the costs of the prevailing party; but such party or his attorney of record, shall first file an affidavit, during the term at which such trial is held, and before the cause is settled, stating the name, residence, number of days in attendance, and the actual amount paid or to be paid each expert witness, in attendance at such trial. And no more than two dollars per day shall be allowed or taxed by the clerk of courts, in the costs of any suit, for the per diem attendance of a witness, unless the affidavit herein provided, is filed, and the per diem is determined and allowed by the presiding justice."

Chapter 144, Sec. 11, R. S.

"Any judge or justice named in section three, when a warrant is issued by him, may cause such witnesses only as he is satisfied can testify to material facts to be summoned to attend the trial, by inserting their names in the warrant or otherwise; and when the case is appealed or the person is required to appear before a higher tribunal, he may order such witnesses only to recognize for their appearance where the case is to be tried or examined. He may issue summonses for witnesses in criminal cases to appear before any judicial tribunal, at the request of the attorney general, a county attorney or the party accused, and he shall express in the summons at whose request they are summoned; and when summoned for the accused, the witnesses are not required to attend without payment or tender of their legal fees."

Chapter 144, Sec. 23, R. S.

"When the costs in a criminal case are paid to the magistrate as a part of the sentence, he may retain his fees, and pay over the other fees to the persons entitled thereto; but if such other fees are not called for in one year, they shall be forfeited to the state, and paid over to the county treasurer within the time, and under the penalty, provided in section seven of chapter one hundred and forty-eight."

Chapter 144, Sec. 24, R. S.

"When a party accused is acquitted by the magistrate, is not sentenced to pay costs, or does not pay them when so sentenced, and on all legal search warrants, the commissioners of the same county shall examine and correct the bills of costs, including the fees of officers, witnesses and others, and order the same to be paid out of the county treasury to the persons entitled thereto; but when such magistrate or other person interested in such bill of costs, is one of the commissioners for such county, the superior court shall have the same powers as the commissioners in other cases."

Chapter 148, Sec. 1, R. S.

"All fines, forfeitures, and costs in criminal cases shall be paid into the treasury of the county where the offense is prosecuted, for the use of such county, and all the costs and expenses attending the administration of criminal justice therein, shall be paid by said county, unless otherwise specially provided. The superior court shall allow bills of costs accruing therein, but all other costs and expenses in criminal cases shall be audited by the commissioners of the county where they accrued, including actual expenses incurred by county attorneys in the performance of their official duties, payment of which is hereby expressly provided. Clerks of court shall attest duplicate copies of all bills of costs allowed therein, and certificates of all fines and forfeitures imposed and accruing to the county, before the rising of the court, or immediately after, and deliver one of said copies and certificates to the county treasurer, and retain one for the use of the county commissioners."

From this letter above quoted it is plainly evident that some means of establishing a clear concise law is necessary so that it could be interpreted by all alike and such a law should be enacted by the incoming Legislature. This would be the means of following more closely the final results of many cases in which the State and counties are mutually interested. As heretofore mentioned much confusion has existed. It has been practically impossible for all courts to be fully audited and whereas the State has only been interested in State cases it has been deemed unwise to spend much time or money in the complete auditing of these dockets.

STATE CONTINGENT FUND AND SINKING FUND RESERVE

The many requests relative to information about the State Contingent Fund and the Sinking Fund Reserve lead to the belief that a statement as to the origin and history of these funds will be of general interest.

The State Contingent Fund was created by an act of the Legislature in 1915. It provided that unexpended balances of appropriations be credited to the fund, also that there should be credited to it "the amount by which the actual income of the state of the preceding year exceeds the current expenses of said year." Expenditures from it were permitted by order of the Governor and Council in those cases where the Legis-

lature had "failed to make sufficient provision," or (and this was a much broader grant of power) "for such other expenses as it may be necessary to incur under the requirement of law or for the maintenance of government, which the Governor, with the advice and consent of the Council, shall authorize." In some years large sums were paid from this fund. For instance, in 1923 the State Prison at Thomaston was burned and the Governor and Council ordered its reconstruction. This was an emergency, if ever one existed in the State. The cost of the new State Prison charged to the State Contingent Fund in the next two fiscal periods was over \$400,000.00. This large expenditure is plainly reflected in the balance shown in the appended tabulation for 1924-1925.

Some criticism having arisen by reason of large sums so charged to the State Contingent Fund the act creating it was amended in 1925. This amendment provided that the Governor and Council were authorized to use \$300,000.00 from this fund in any year and no more. The amendment also provided that the book amount of the State's surplus above \$300,000.00 should be credited to an account to be known as the Sinking Fund Reserve. The following tabulation shows the amount of the balance of the Sinking Fund Reserve, after deduction each June 30th of the \$300,000.00 set up as a State Contingent Fund for the succeeding year. The new part of the fund thus created (the Sinking Fund Reserve) could be applied "to the payment of outstanding obligations of the State, and to the purchase of outstanding, unmatured bonds of the State." It has never been used for the latter purpose, but an early application awaited it for the first named purpose.

In 1927 great pressure was brought upon the State Highway Commission and the Governor and Council to reconstruct Route No. 1, from Portland to Kittery. This road was in a dangerous condition, almost impassable in places at certain seasons of the year. Constitutional authority to issue further bonds was lacking, so the Governor and Council ordered that certain highway bonds maturing in 1927-28 and 1928-29, and interest on highway bonds, be paid from the Sinking Fund Reserve, thus releasing approximately \$2,000,000.00 of certain highway receipts, otherwise required by law to be held to meet such bonds and interest, to be used under the terms of Chapter 251, Public Laws of 1927,* to "reconstruct" said highway. This deduction is likewise plainly reflected in the balance of the Sinking Fund Reserve for 1927-28 and 1928-29. The validity of this action being questioned by the State Auditor, the Attorney General ruled that the contemplated use of the fund was legal.

*The original act levying a tax on gasoline (1923) devoted fifty per cent of the proceeds to maintenance of state and state aid highways, the balance to be credited to the fund for the building of third class highways. An amendment in 1925 first applied one-third of the gasoline tax to construction of state highways, while an amendment of 1927 applied 43 $\frac{1}{2}$ per cent of the tax to construction and reconstruction of state highways.

Since 1928-29 no charges of the nature cited have been made to the Sinking Fund Reserve. The low point it reached in 1933 was due to the greatly decreased receipts in the State Treasury by reason of depressed business conditions in that year. The high point in 1930-31 of \$2,353,125.34 was principally due to unusually large receipts from collateral inheritance taxes. In that year the receipts from that source reached \$2,600,000.00, more than twice the average for the six previous years.

Balance in Sinking Fund Reserve 1925-1934

June 30, 1925	\$312,796.33
June 30, 1926	\$1,121,395.20
June 30, 1927	\$1,162,533.82
June 30, 1928	\$165,570.16
June 30, 1929	\$95,879.93
June 30, 1930	\$433,034.56
June 30, 1931	\$2,353,125.34
June 30, 1932	\$1,121,653.45
June 30, 1933	\$222,676.17
June 30, 1934	\$881,825.29

MUNICIPAL ACCOUNTING DIVISION

In the fiscal year July 1, 1933-June 30, 1934, the uniform State system of accounts has been installed in the following towns: Brooks, Liberty, South Berwick, Troy, Winslow, Windsor and Woolwich. The town books were closed and balanced in the following towns where State audits have been conducted in previous years: Belgrade, Carmel, Durham, Farmingdale, Jay, Livermore Falls, Newport, New Sharon, Owl's Head, Pittsfield and Turner. Detailed audits were conducted in the city of Brewer, and the towns of Canton, Dexter, Dresden, Randolph, Topsham and Woolwich. Since the Department of Audit has been engaged in auditing cities and towns of the State, our auditors have reported shortages in the following municipalities: Allagash Plantation, Anson, Avon, Bangor, Biddeford, Carmel, Chesuncook Plantation, Denmark, Dresden, Fairfield, Franklin, Glenburn, Greenbush, Harpswell, Lyman, Moose River Plantation, Randolph, St. George, Stonington, Topsham, Van Buren, Wellington and Woolwich. This is approximately a shortage in one in every four municipalities so audited.

Some of the salient points that developed in the detailed audits heretofore referred to are:

Benton. Audit of the treasurer and collector for 1932 and 1933. Due to an error the treasurer and collector had twice charged to himself

tax deeds amounting to \$733.07. The uncollected taxes and tax deeds were verified. Except for error noted, accounts generally in good order.

Brewer. Audit of the city's accounts for 1933. During the year the indebtedness of the city was decreased \$5,500.00, of which \$5,000.00 was maturing bonds paid and \$500.00 paid on gravel bank note. The sinking fund to meet bonds maturing in 1937 was increased by \$2,000.00 in the year. The trust funds of the city are in good order, being represented by cash in savings accounts in banks, the pass books of which were examined and verified.

Canton. Audit of the books of the selectmen, treasurer and tax collector. The cemetery trust funds were found in good order, these being represented by bank deposits, amounting to \$2,621.53.

Dexter. In the course of this audit two interesting legal questions were raised:

1. May the selectmen appoint the town manager as tax collector? The question was referred to the Attorney General and he ruled that in so appointing the town manager, tax collector, they were within their rights and that such action was legal.

2. Under the new tax lien law enacted in 1933, after the lien is recorded and comes into the custody of the town treasurer, awaiting the running of the eighteen months when the lien gives title, will the acceptance by the treasurer of a payment on account of said tax invalidate the lien? This question has been referred to the Attorney General, but he has not yet ruled on same.

The recommendation made last year was renewed relative to changing the system of accounting from the cash to the accrual basis. A daily cash system was installed in the town manager's office.

Dresden. An audit of the accounts of the treasurer and collector for 1933 was made. The amount found due to the town was \$1,092.29, of which \$229.53 was in his bank account. In many small communities where banking facilities are limited town treasurers accommodate people by drawing town checks for cash. It is not good practice and the selectmen were instructed not to permit it in this town, where it had become a common practice of the treasurer. The total commitment was \$13,516.34, of which all was collected but \$468.79. Tax deeds, including personal and poll taxes, total \$1,063.57. Total town orders paid were \$13,235.48.

Randolph. In spite of overdraft of \$1,200 in the poor department, necessary by reason of the severe economic conditions, the town came

through the year 1933-34 in good condition, and was able to reduce its net debt by a small amount. The accounts of both the tax collector and the treasurer were in good order. In addition to its overlay the town has been making an appropriation of \$1,000 a year to care for possible overdrafts. This has proved to be a wise precaution.

Topsham. An audit of the tax collector and treasurer, one and the same person, for a three year period was completed. An audit was begun by the town before this office was called in. The treasurer paid the town \$1,800.00 by check at that time. Later the Department of Audit was asked to conduct an audit for said period. Our audit revealed that the treasurer should have in cash \$657.37, but he had in fact \$442.70, a net shortage as of April 25, 1934, of \$214.67 which was promptly paid over. The check previously deposited by the treasurer offset the apparent shortage noted by the auditors previously engaged. The work was complicated by the fact that the collector had not kept his taxes separated by years, it being necessary to check the three years as a whole. It was also noted that though interest was evidently due on many of the tax payments, interest was not collected. The amount so lost could not be ascertained, as the collector did not in many instances note the dates of payment. A number of specific recommendations were made which it is believed that if followed the accounts will be in good order another year. The books of the selectmen were well kept, trial balances having been taken at intervals throughout the town year.

Woolwich. A six year audit (1928-1933 inclusive) was conducted of the accounts of this town. At the time of closing the books of the town in 1931 the treasurer took credit for paying \$2,000 on notes that were not paid until the first of the municipal year 1932. The treasurer also reported the State tax as paid for 1932, whereas he had paid but \$1,993.37, leaving a balance unpaid of \$914.39, which was not settled until August, 1933. The total amount found to be due from the treasurer was \$7,020.68. The State uniform system of accounts has been installed and it is believed that the true financial condition of the town will be shown at the end of the current municipal year.

Complaints have been made by various people as to the condition of the accounts of certain towns, but as no State appropriation is available, an audit cannot be undertaken unless proper petition has been made by the town. As an instance, in one town of about 450 population it was reported here that the tax collector was short in his accounts for 1932 by about \$1,000.00. No settlement has yet been made in this case. In another a complaint was received that the town treasurer was paying his help, employed in pulpwood operations, with town checks. It is

such cases as these that have induced me, in another part of this report, to recommend that the Legislature enact legislation requiring all municipalities to have an annual audit by certified public accountants, by public accountants or by the State.

MAINE STATE PIER

Herewith appears a statement of the audit of the accounts of the Pier for the year 1933-34 and a comparison of with the previous year:

ASSETS

	1932-1933	1933-1934
Cash.....	\$3,115.10	\$30,096.12
Cash impounded.....	49,406.35	27,401.92
Accounts Receivable.....	2,799.82	2,450.43
Inventory of Supplies and Equipment.....	18,051.32	15,751.55
Wharf Structure and Buildings.....	\$1,692,057.57	1,691,950.34
State of Maine.....	5,020.00	
	<hr/>	<hr/>
	\$1,770,450.16	\$1,767,650.36

LIABILITIES AND SURPLUS

Accounts Payable.....	\$ 285.73	\$ 276.87
App. Accrued Interest.....	5,020.00	
Plant Investment.....	1,710,108.89	1,707,701.89
Surplus.....	55,035.54	59,671.60
	<hr/>	<hr/>
	\$1,770,450.16	\$1,767,650.36

INCOME

	1932-1933	1933-1934
Wharfage.....	\$16,872.35	\$21,128.60
Handling.....	7,693.19	12,010.46
Side Wharfage.....	3,906.05	5,836.90
Water.....	1,071.11	794.07
Storage.....	3,532.99	2,849.07
Rentals.....	19,270.04	17,303.71
Rental Equipment.....	13.00	12.00
Interest.....	1,290.88	116.64
Miscellaneous.....	353.19	257.79
Revenue from State.....	47,380.00	
To Plant Additions.....	3,869.39	
Decrease in Surplus.....	3,269.39	
Decrease Plant Investment.....		2,407.00
	<hr/>	<hr/>
	\$108,521.58	\$62,716.24

EXPENSE

	1932-1933	1933-1934
Personal Services	\$31,586.58	\$30,162.38
Offices	\$2,464.27	\$2,500.00
Manager and Clerks	6,268.94	5,414.98
Supt. and Regular Men	10,770.74	10,064.18
Repair Men	7,383.10	5,747.77
Freight Handlers	4,689.03	6,360.45
Unclassified	10.50	75.00
General Office	7,935.06	6,298.41
Advertising	960.50	215.42
Office Supplies	312.45	205.04
Communication	687.41	628.69
Travel—Representatives	358.04	305.38
Travel—Directors	65.98	46.56
Insurance, etc.	5,413.35	4,728.48
Unclassified	134.86	120.75
Equipment	2.47	27.14
Decrease in Inventory		20.95
Operating	3,575.32	4,260.30
Heating	1,043.78	1,527.24
Water	683.56	797.06
Light and Power	1,847.98	1,853.48
Gasoline and Oil		82.52
Repairs and Equipment	3,973.89	5,430.88
Repairs to Property	1,934.28	2,769.48
Engineer	656.80	257.00
Janitor	15.63	9.40
Carpenter	4.50	1.45
Trackman	1.10	18.07
Painter20	45.63
Unclassified		2.50
Equipment	270.45	48.53
Decrease in Inventory	1,090.93	2,278.82
General Expense	7,387.26	11,626.38
Handling Freight	7,299.55	11,325.60
Unclassified	87.71	300.78
Plant Additions	3,869.39	
Additions	3,869.39	
Specials	35.62	101.83
Refunds	26.55	
Claims	9.07	
Unclassified		101.83
	\$58,363.12	\$57,880.18
Interest on Bonds	47,380.00	
Increase Plant Investment	2,778.46	
Increase Surplus		4,636.06
Decrease Plant		200.00
	\$108,521.58	\$62,716.24

UNIVERSITY OF MAINE

The Trustees of the University of Maine have had an audit of the books of account and record of the University by Millett, Fish and Dresser, public accountants and auditors, of Portland. This report shows that the audit consisted of the verification of the financial condition of the institution as at June 30, 1934, a general review of the operations for the year, an ascertainment that all income from investments of trust and reserve funds had been properly accounted for and the income distributed in accordance with the provisions of the various funds, test checks of the income from other sources, also test checks of vouchers and disbursements. Appended hereto is the comparative balance sheets as of June 30, 1933, and June 30, 1934.

The principal changes which have taken place in the financial condition during the past year consist of a decrease in Reserves of \$28,422.53, a decrease in Surplus of \$62,738.83 or a net decrease in Current Funds of \$91,161.36. Plant assets have increased by the sum of \$207,324.50. Trust funds have increased by the sum of \$9,625.14.

The following reserves have been set aside for new projects: for construction of projects now in process, \$125,000.00; for replacement of Mt. Vernon house, \$25,000.00; total, \$150,000.00.

Total student loans made in the year were \$10,415.42, and payments on loans totaled \$2,015.70.

Total plant account June 30, 1934 was \$2,799,268.76, a net gain of \$207,324.50 over the year ended June 30, 1933.

A refund of \$50,000.00 was made to the State in the fiscal year 1933, this being the University's contribution to assist in balancing the budget of the State. Grateful acknowledgment is made of this action on the part of the trustees.

MAINE STATE PRISON

	Year Ended June 30, 1929	Year Ended June 30, 1930	Year Ended June 30, 1931	Year Ended June 30, 1932	Year Ended June 30, 1933	Year Ended June 30, 1934
Appropriation, Personal Services	\$52,000.00	\$55,650.92	\$55,650.92	\$59,862.33	\$59,862.33	\$
Appropriation, Maintenance	28,000.00	50,000.00	50,000.00	70,000.00	70,000.00	
Appropriation, Retired Prison Officials	2,250.00	2,500.00	2,000.00	2,264.00	2,264.00	
Appropriation, Permanent Improvements	2,000.00	2,500.00	2,500.00	6,000.00	3,000.00	
Appropriation, Emergency Appropriation, to Main- tenance	20,000.00	—	—	—	—	
Credits allowed—Income to Appropriation	50,401.63	51,728.22	20,668.84	6,014.16	14,015.33	30,535.85
From Contingent Fund	25,714.71	10,515.04	63,319.47	5,464.22	3,301.73	
Appropriation Balance forwarded from preceding Year Council Order	—	1,027.26	1,308.49	—	—	—
Appropriation, State Probation Officer	—	32.08	—	—	2,100.00	—
Appropriation, Institutional Operation, 1934	—	—	—	—	—	135,000.00
	\$180,366.34	\$173,953.52	\$195,447.72	\$149,604.71	\$154,543.39	\$165,535.85
Spent as of July 1st for Year:						
Personal Services	\$55,004.37	\$56,165.96	\$56,123.00	\$59,525.09	\$60,120.32	\$
Maintenance	116,399.40	112,557.95	109,813.45	79,952.34	85,033.22	
Permanent Improvements	1,904.97	1,706.81	5,145.35	6,676.90	3,883.92	
Retired Prison Officials	1,287.92	1,250.00	2,095.00	3,113.14	3,405.93	
Board of Prison Commissioners	—	42.15	—	—	—	
State Probation Officer	—	—	—	—	2,053.90	
Institutional Operation	—	—	—	—	—	167,874.20
Total Appropriation Expense	\$174,596.66	\$171,722.87	\$173,176.80	\$149,267.47	\$154,497.29	\$167,874.20
Lapsed to Contingent Fund	356.32	922.16	22,270.92	337.24	46.10	
Appropriation Account Balance Overdrawn Last Year	4,386.10	—	—	—	—	2,338.35 Overdrawn 6-30-34
Appropriation Account Balance this Year	1,027.26	1,308.49	—	—	—	—
Total Account for	\$180,366.34	\$173,953.52	\$195,447.72	\$149,604.71	\$154,543.39	\$165,535.85

MAINE STATE PRISON

	Year Ended June 30, 1929	Year Ended June 30, 1930	Year Ended June 30, 1931	Year Ended June 30, 1932	Year Ended June 30, 1933	Year Ended June 30, 1934
Total Gross Expense (State)	\$174,596.66	\$171,722.87	\$173,176.80	\$149,267.47	\$154,497.29	\$167,874.20
Increase Plant Investment	\$1,776.23	\$101.36	\$10,384.15	\$13,887.91		(1,252.02)
Increase Supplies	796.68					(3,536.33)
Decrease Plant Investment					(3,992.58)	
Decrease Supplies		(6,801.78)	(10,884.49)	(14,032.00)	(1,890.90)	
Less Increase	2,572.91					4,788.35
Plus Decrease		(6,700.42)	(500.34)	(144.09)	(5,883.48)	
Gross Expense (after Adjustment)	\$172,023.75	\$178,423.29	\$173,677.14	\$149,411.56	\$160,380.77	\$163,085.85
Less Cash Income Returned State	50,401.63	51,728.22	20,668.84	6,014.16	14,015.33	30,535.85
Net Cost Operation	\$121,622.12	\$126,695.07	\$153,008.30	\$143,397.40	\$146,365.44	\$132,550.00
Average Number Inmates	200	212	215	262	283	272
Net Per Capita Cost	\$11.70	\$11.49	\$13.68	\$10.53	\$9.92	\$9.345

DEPARTMENT OF AUDIT

RECEIPTS AND EXPENDITURES OF ACADEMIES AND INSTITUTES FOR THE 1933 FISCAL YEAR

	Received from State	Received from Other Sources	Total Receipts	Total Expenditures	Trust Funds (Par Value)	Interest on Trust Funds
Anson Academy	\$4,464.67	\$4,076.16	\$8,540.83	\$8,651.71	\$5,300.00	\$ 235.64
Aroostook Central Institute	2,478.00	9,374.01	11,852.01	11,303.35		
Berwick Academy	2,228.00	16,856.84	19,084.84	17,122.91	68,048.66 *	2,443.44
Bluehill—George Stevens Academy	1,966.00	7,311.59	9,277.59	8,780.28		
Bridgewater Classical Institute	1,726.00	2,503.70	4,229.70	1,793.42		
Bridgton Academy	4,288.00	24,676.61	28,964.61	28,314.14	41,100.00 *	1,742.50
Calais Academy	1,750.00	109.95	1,859.95	2,018.89	3,200.00	94.25
Cherryfield Academy	1,954.00	3,165.68	5,119.68	4,108.22	4,090.37	42.50
Coburn Classical Institute	500.00	18,955.76	19,455.76	27,709.13	39,566.79	2,212.83
Corinna Union Academy	1,500.00	933.96	2,433.96	4,150.81	9,200.00	466.50
East Corinth Academy	2,809.50	4,624.25	7,433.75	8,455.77	12,000.00	502.50
Eastern Maine Institute	2,292.00	2,574.80	4,866.80	4,644.36		
Erskine Academy	3,752.00	7,409.12	11,161.12	8,040.76	18,525.47	765.20
Foxcroft Academy	560.00	20,018.36	20,578.36	21,378.03	50,400.00	2,368.54
Freedon Academy	3,306.00	5,260.83	8,566.83	6,309.72		
Fryeburg Academy	3,010.00	34,565.99	37,575.99	36,980.22	5,162.50	193.03
Gould Academy	1,190.00	22,473.76	23,663.76	20,339.22	60,371.31	5,922.71
Greely Institute	2,044.04	7,011.24	9,055.28	9,631.73	26,185.00	1,129.62
Hampden Academy	3,020.00	5,637.49	8,657.49	8,997.99	11,613.40 †	513.00
Hartland Academy	2,517.90	6,399.19	8,917.09	7,142.65	7,000.00	321.25
Higgins Classical Institute	4,988.00	26,001.04	30,989.04	31,025.56	20,500.00	916.43
Leavitt Institute	3,005.91	23,596.26	26,602.17	25,914.40	82,401.92	3,639.65
Lebanon Academy	920.00	3,514.04	4,434.04	5,755.81	3,100.00	131.75
Lee Academy	5,576.34	9,578.04	15,154.38	15,276.52	5,500.00	141.32
Limington Academy	2,772.81	2,701.88	5,474.69	5,061.71	4,105.53	51.88
Lincoln Academy	2,910.00	17,229.19	20,139.19	20,253.53	24,291.97	1,581.50
Litchfield Academy	1,460.00	1,791.09	3,251.09	2,222.56	7,600.00	261.69
Maine Central Institute	4,940.00	32,892.08	37,832.08	30,832.21	48,418.20	2,157.12
Mattanawcook Academy	1,750.00	8,533.64	10,283.64	10,598.11		
Monmouth Academy	2,833.68	8,336.68	10,920.36	9,976.48	5,796.94	311.38
Monson Academy	1,889.13	3,179.54	5,068.67	5,562.71	9,900.00	300.00
Nasson Institute	5,284.00	20,970.00	26,254.00	22,320.20	19,250.22	45.00
Oak Grove Seminary	4,700.00	54,450.28	59,150.28	48,469.72	78,362.37	2,684.34
Parsonsfield Seminary	500.00	6,706.63	7,206.63	8,203.14	116,749.23 *	5,628.48
Patten Academy	1,966.00	5,051.48	7,017.48	7,983.88	7,300.00	365.00
Pennell Institute	2,234.46	5,923.62	8,158.08	7,321.26	32,075.00	1,948.34
Ricker Classical Institute	3,644.00	34,227.96	37,871.96	33,071.25	56,500.00	2,179.78
Robert W. Traip Academy	2,420.00	15,187.52	17,607.52	16,584.34	36,170.00 *	1,884.28
St. Joseph's Academy	2,498.00	12,427.14	14,925.14	17,038.29		
Somerset Academy	1,612.00	2,638.12	4,250.12	4,293.49	20,128.44	908.12
Washington Academy	2,978.00	12,644.39	15,622.39	15,141.79	45,776.17	2,004.01
Westbrook Seminary	3,738.00	13,758.09	17,496.09	26,603.59	47,665.00 †	2,904.18
Wilton Academy	3,478.29	22,311.69	25,789.98	25,775.23	8,391.09	364.45
Wiscasset Academy	1,902.00	1,196.52	3,098.52	4,800.67	50.00	4.25
	\$117,406.73	\$548,486.21	\$665,892.94	\$645,962.76	\$1,041,795.65	\$49,366.46

*Book Value
 †Also 2 Shares Massachusetts Utilities Associates no par value stock
 ‡This Seminary also owns 26 Shares United Fruit Company no par value stock

RECEIPTS AND EXPENDITURES OF ACADEMIES AND INSTITUTES FOR THE 1934 FISCAL YEAR

	Received from State	Received from Other Sources	Total Receipts	Total Expenditures	Trust Funds (Par Value)	Interest on Trust Funds
Anson Academy	\$3,906.95	\$10,874.06	\$14,781.01	\$14,293.58	\$5,298.46	\$152.95
Aroostook Central Institute	1,850.00	5,775.60	7,625.60	7,376.71		
Berwick Academy	1,565.00	11,770.62	13,335.62	12,349.24	68,048.66*	1,940.11
Bluehill—George Stevens Academy	1,352.00	3,735.55	5,087.55	6,044.36		
Bridgewater Classical Institute	1,278.00	1,008.08	2,286.08	3,901.02		
Bridgton Academy	2,256.00	18,835.95	21,091.95	24,433.23	39,228.44*	1,755.47
Calais Academy	1,400.00	447.93	1,847.93	1,471.88	3,200.00	113.75
Cherryfield Academy	1,532.00	7,572.50	9,104.50	5,008.72	9,000.00	279.50
Coburn Classical Institute	500.00	17,916.17	18,416.17	18,407.54	37,838.72	1,433.82
Corinna Union Academy		3,724.25	3,724.25	4,035.68	7,200.00	442.08
East Corinth Academy	1,997.50	8,469.36	10,466.86	11,999.89	12,000.00	575.75
Eastern Maine Institute	1,573.00	3,371.39	4,944.39	4,826.92		
Erskine Academy	2,760.00	3,104.37	5,864.37	5,532.40	17,851.46	2.12†
Foxcroft Academy	1,619.55	16,810.42	18,429.97	19,001.14	50,400.00	2,356.95
Freedom Academy	2,160.00	3,814.10	5,974.10	5,695.07		
Fryeburg Academy	2,360.00	28,230.02	30,590.02	30,973.34	5,268.05	82.50
Gould Academy	675.00	21,955.70	22,630.70	27,095.04	60,371.31	5,608.40
Greely Institute	1,803.08	6,901.15	8,704.23	7,407.58	26,185.00	1,733.11
Hampden Academy	2,648.85	6,319.88	8,968.73	9,241.27	11,682.99**	512.88
Hartland Academy	1,728.00	5,827.14	7,555.14	7,619.45	7,000.00	315.13
Higgins Classical Institute	2,935.00	25,704.44	28,639.44	28,233.99	20,500.00	769.71
Leavitt Institute	2,541.25	22,626.88	25,168.13	24,996.94	80,763.09†	3,328.29
Lebanon Academy	750.00	2,620.64	3,370.64	3,064.48	3,100.00	131.75
Lee Academy	4,560.33	15,340.37	19,900.70	19,746.69	12,502.50	
Limington Academy						
Lincoln Academy	2,160.00	20,816.65	22,976.65	22,790.39	23,796.86	714.17
Litchfield Academy	1,120.00	1,959.36	3,079.36	2,856.84	7,614.95	309.37
Maine Central Institute	4,175.00	26,422.00	30,597.00	28,223.79	48,316.63	1,677.21
Monmouth Academy	2,477.41	6,917.87	9,395.28	9,427.74	6,119.06	298.87
Monson Academy	1,108.00	3,409.86	4,517.86	4,669.75	9,925.00	457.00
Nasson Institute	3,940.00	11,730.36	15,670.36	17,027.86	19,534.83	288.36
Oak Grove Seminary††	3,700.00	66,386.31	70,086.31	57,107.06		
Parsonsfield Seminary††	400.00	6,180.78	6,580.78	7,911.99		
Patten Academy						
Pennell Institute	1,764.13	4,140.85	5,904.98	6,555.00	32,075.00††	1,624.01
Ricker Classical Institute	2,653.00	31,626.66	34,279.66	31,856.25	44,526.61	1,312.88
Robert W. Traip Academy	1,245.00	15,943.13	15,188.13	13,912.82	36,170.00*	1,743.13
St. Joseph's Academy	1,772.00	12,414.84	14,186.84	14,244.76		
Somerset Academy	1,610.00	2,643.15	4,253.15	3,331.08	20,128.44	740.46
Washington Academy	2,336.00	10,205.50	12,541.50	13,251.94	46,909.79	1,704.00
Westbrook Academy	2,370.00	33,993.03	36,363.03	36,281.70	26,322.50*	1,194.35
Wilton Academy	2,641.87	14,424.78	17,066.65	16,757.22	25,575.00	1,153.06
Wiscasset Academy	1,548.00	1,685.00	3,233.00	4,346.17		
	\$82,771.92	\$521,656.70	\$604,428.62	\$593,308.52	\$824,453.35	\$34,751.14

*Book Value

**Also 2 Shares Massachusetts Utilities Associates no par value stock

†Also 100 Shares Massachusetts Investors Trust no par value stock

††Also 26 Shares First National Bank of Portland no par value stock

‡\$799.03 not required for current use of Academy deposited in separate savings account

†††No Trust Funds Statement filed.

No report received from Limington Academy and Patten Academy

UNIVERSITY OF MAINE

ASSETS

	June 30, 1934	June 30, 1933
Current Funds:		
Cash	\$157,665.52	\$99,558.12
Notes Receivable	23,700.00	24,500.00
Accounts Receivable	14,269.02	29,381.42
Materials and Supplies	39,304.27	23,262.83
Deferred Charges	9,628.97	20,332.18
Reserve Investments	34,743.67	186,373.77
	<hr/>	<hr/>
	\$279,311.45	\$383,408.32
Trust Fund Investments	918,050.55	908,425.41
Grounds, Buildings and Equipment	2,799,268.76	2,591,944.26
	<hr/>	<hr/>
	\$3,996,630.76	\$3,883,777.99

LIABILITIES

Current Funds:		
Accounts Payable	\$65,084.92	\$78,277.28
Deferred Credits	914.40	657.55
Reserve Funds	42,297.50	37,365.44
Reserve for Construction	150,000.00	183,354.59
Surplus	21,014.63	83,753.46
	<hr/>	<hr/>
	\$279,311.45	\$383,408.32
Trust Funds	918,050.55	908,425.41
Plant Funds	2,799,268.76	2,591,944.26
	<hr/>	<hr/>
	\$3,996,630.76	\$3,883,777.99

STATEMENT OF THE CONDITION OF THE FARM LANDS LOAN
FUND AS OF JUNE 30, 1934

Number of Current Loans	186
Number of Foreclosures (Title Perfected)	15
Number of Foreclosures (Title not Perfected)	11
	<hr/>
	212
Principal Amount of Current Loans	\$389,103.17
Principal Amount of Foreclosures (Title Perfected)	40,789.59
Principal Amount of Foreclosures (Title not Perfected)	14,275.00
	<hr/>
	\$444,167.76
Past Due Interest on Current Loans	\$8,739.95
Past Due Interest on Foreclosed Loans (Title Perfected)	5,104.91
Past Due Interest on Foreclosed Loans (Title not Perfected)	1,425.64
	<hr/>
	\$15,270.50
Taxes, Insurance, etc., advanced on Current Loans	\$2,837.34
Taxes, Insurance, etc., advanced on Foreclosed Loans (Title Perfected)	4,755.79
Taxes, Insurance, etc., advanced on Foreclosed Loans (Title not Perfected)	1,039.71
	<hr/>
	\$8,632.84

STATEMENT OF FORECLOSURES

(Title Perfected)

<i>Loan No.</i>	<i>Amount</i>	<i>Interest</i>	<i>Taxes, etc.</i>
21	\$2,175.00	\$276.25	\$315.59
77	6,000.00	1,010.00	569.81
87	3,500.00	525.00	314.05
88	900.00	225.00	152.78
94	4,500.00	1,012.50	25.60
95	2,750.00	275.00	89.06
122	2,434.59	176.78	
136	2,680.00	335.00	416.12
143	2,850.00	285.00	132.48
150	4,000.00	300.00	1,610.73
158	1,600.00	200.00	220.07
167	1,400.00	175.00	238.39
176	3,000.00	150.00	430.36
262	1,500.00	112.50	178.58
283	1,500.00	46.88	62.17
	<u>\$40,789.59</u>	<u>\$5,104.91</u>	<u>\$4,755.79</u>

(Title not Perfected)

63	\$ 800.00	\$ 95.00	\$ 67.58
76	1,500.00	187.50	4.45
117	1,000.00	100.00	135.55
141	2,000.00	185.00	158.18
157	1,200.00	120.00	3.40
160	1,500.00	152.50	104.02
163	2,075.00	175.64	272.79
171	500.00	62.50	20.05
181	1,600.00	190.00	133.98
184	1,200.00	90.00	47.83
215	900.00	67.50	91.88
	<u>\$14,275.00</u>	<u>\$1,425.64</u>	<u>\$1,039.71</u>

The Reserved Land Fund, from which farm loans were made for a period of fourteen years, became invested in June, 1932, since which time no loans have been made. There still remain 186 active loans as shown in the foregoing financial statement.

DEBT CLASSIFIED BY CHARACTER AND GROSS DEBT LESS SINKING FUND ASSETS OF TOWNS AND PLANTATIONS OF MAINE BY COUNTIES—1932

Compiled by the United States Department of Commerce, Bureau of the Census, and Published by Special Permission

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Androscoggin County	\$431,079	\$341,166	\$89,913	\$400,862
Durham	11,400	5,900	5,500	11,400
Greene	8,368	8,368	—	8,368
Leeds	12,400	—	12,400	12,400
Lisbon	127,500	100,000	27,500	127,011
Livermore	14,500	9,500	5,000	14,500
Livermore Falls	81,232	81,232	—	66,906
Mechanic Falls	67,013	67,000	13	51,611
Minot	17,000	—	17,000	17,000
Poland	24,000	15,000	9,000	24,000
Turner	62,966	50,966	12,000	62,966
Wales	1,500	—	1,500	1,500
Webster	3,200	3,200	—	3,200
Aroostook County	\$2,425,802	\$1,468,612	\$957,190	\$2,395,188
Caribou	355,000	158,000	197,000	355,000
Fort Fairfield	274,737	224,737	50,000	274,737
Fort Kent	115,391	97,800	17,591	115,391
Houlton	197,000	162,000	35,000	197,000
Madawaska	77,800	75,000	2,800	77,800
Presque Isle	270,034	160,000	110,034	239,626
Van Buren	171,540	160,540	11,000	171,540
Amity	6,225	3,035	3,190	6,225
Ashland	50,612	36,000	14,612	50,612
Bancroft	2,088	2,088	—	2,088
Benedicta	5,290	—	5,290	5,290
Blaine	13,276	12,826	450	13,276
Bridgewater	42,262	40,550	1,712	42,262
Castle Hill	15,850	—	15,850	15,850
Caswell Plantation	36,099	28,300	7,799	36,099
Chapman	15,373	13,218	2,155	15,373
Connor	13,000	13,000	—	13,000
Crystal	9,500	—	9,500	9,500
Cyr Plantation	4,500	—	4,500	4,500
Dyer Brook	10,367	—	10,367	10,367
E Plantation	171	—	171	171
Eagle Lake	15,746	6,500	9,246	15,746
Easton	39,667	27,170	12,497	39,667
Frenchville	7,000	—	7,000	7,000
Garfield Plantation	1,600	—	1,600	1,600
Glenwood Plantation	3,500	—	3,500	3,500
Grand Isle	15,184	—	15,184	15,184
Hamlin Plantation	5,648	—	5,648	5,648
Haynesville	2,414	950	1,464	2,414
Hersey	2,154	1,000	1,154	2,154
Hodgdon	21,074	7,500	13,574	21,074
Island Falls	25,417	10,500	14,917	25,417
Limestone	74,568	30,951	43,617	74,568
Linneus	10,565	5,565	5,000	10,565
Littleton	9,834	—	9,834	9,834
Ludlow	6,000	6,000	—	6,000
Mapleton	23,826	19,000	4,826	23,826
Mars Hill	60,557	27,000	33,557	60,557
Masardis	8,441	8,441	—	8,441
Merrill	63,181	29,497	33,684	63,181
Monticello	42,645	21,425	21,220	42,645
Moro Plantation	458	—	458	458
New Canada Plantation	5,970	—	5,970	5,970
New Limerick	5,710	—	5,710	5,710
New Sweden	9,046	—	9,046	9,046
Oakfield	21,560	12,948	8,612	21,560
Orient	5,623	1,120	4,503	5,623
Perham	7,048	—	7,048	7,048
Portage Lake	2,439	—	2,439	2,439
Reed Plantation	8,000	—	8,000	8,000
St. Agatha	23,306	—	23,306	23,306
St. Francis Plantation	25,572	20,000	5,572	25,572
Sherman	33,483	13,483	20,000	33,483
Silver Ridge Plantation	3,253	—	3,253	3,253
Smyrna	11,900	—	11,900	11,900
Stockholm	6,000	—	6,000	6,000
Wade	10,763	—	10,763	10,763
Wallgrass Plantation	12,302	1,311	10,991	12,302
Washburn	67,370	21,000	46,370	67,370
Westfield	19,433	10,157	9,276	19,433
Weston	5,930	—	5,930	5,930
Winterville Plantation	5,500	—	5,500	5,500
Woodland	10,000	—	10,000	9,794

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Cumberland County	\$732,541	\$602,830	\$129,711	\$705,420
Bridgton	26,578	16,578	10,000	26,578
Brunswick	186,200	161,200	25,000	186,200
Gorham	43,990	28,000	15,990	43,990
Baldwin	4,500	4,500	—	4,500
Cape Elizabeth	98,000	83,000	15,000	82,233
Cumberland	20,100	18,100	2,000	20,100
Falmouth	90,800	84,000	6,800	90,800
Freeport	71,600	71,600	—	60,246
Gray	1,500	1,000	500	1,500
Harpswell	37,736	32,736	5,000	37,736
Harrison	1,000	—	1,000	1,000
Naples	10,400	9,400	1,000	10,400
New Gloucester	725	—	725	725
North Yarmouth	4,300	2,300	2,000	4,300
Otisfield	8,935	5,700	3,235	8,935
Pownal	6,416	4,416	2,000	6,416
Scarborough	62,000	50,000	12,000	62,000
Sebago	3,500	—	3,500	3,500
Standish	22,472	19,000	3,472	22,472
Windham	15,489	—	15,489	15,489
Yarmouth	16,300	11,300	5,000	16,300
Franklin County	\$352,441	\$255,596	\$96,845	\$352,441
Farmington	116,000	116,000	—	116,000
Jay	29,408	10,158	19,250	29,408
Wilton	18,000	18,000	—	18,000
Avon	7,000	—	7,000	7,000
Carthage	2,000	—	2,000	2,000
Chesterville	400	—	400	400
Coplin Plantation	1,000	—	1,000	1,000
Eustis	34,225	15,225	19,000	34,225
Freeman	1,700	900	800	1,700
Industry	6,650	—	6,650	6,650
Kingfield	15,740	—	15,740	15,740
Lang Plantation	494	—	494	494
Madrid	1,800	—	1,800	1,800
New Sharon	24,687	19,687	5,000	24,687
New Vineyard	3,000	—	3,000	3,000
Phillips	1,000	—	1,000	1,000
Rangleley	70,640	70,640	—	70,640
Salem	1,700	—	1,700	1,700
Strong	5,551	1,000	4,551	5,551
Temple	7,380	—	7,380	7,380
Weld	4,066	3,986	80	4,066
Hancock County	\$604,756	\$412,934	\$191,822	\$604,756
Bar Harbor	182,260	148,160	34,100	182,260
Amherst	1,189	1,189	—	1,189
Aurora	500	—	500	500
Bluehill	10,150	6,150	4,000	10,150
Brooklin	18,044	15,000	3,044	18,044
Brooksville	2,169	369	1,800	2,169
Bucksport	72,806	59,806	13,000	72,806
Castine	500	—	500	500
Cranberry Isle	3,500	—	3,500	3,500
Dedham	1,676	—	1,676	1,676
Eastbrook	3,060	—	3,060	3,060
Franklin	11,295	2,975	8,320	11,295
Gouldsboro	25,000	20,500	4,500	25,000
Hancock	9,000	9,000	—	9,000
Lamoine	2,200	—	2,200	2,200
Mariaville	2,494	—	2,494	2,494
Mount Desert	164,825	87,000	77,825	164,825
Orland	14,753	14,700	53	14,753
Osborn Plantation	1,470	755	715	1,470
Otis	850	—	850	850
Penobscot	5,149	900	4,249	5,149
Plantation No. 33	200	—	200	200
Sedgwick	1,103	1,103	—	1,103
Sorrento	3,500	—	3,500	3,500
Southwest Harbor	24,770	24,770	—	24,770
Sullivan	5,258	4,371	887	5,258
Surry	1,000	—	1,000	1,000
Swans Island	2,819	—	2,819	2,819
Tremont	22,834	13,186	9,648	22,834
Verona	6,250	—	6,250	6,250
Winter Harbor	4,132	3,000	1,132	4,132

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Kennebec County	\$482,870	\$379,280	\$103,590	482,870
Oakland.....	73,000	57,000	16,000	73,000
Winslow.....	142,000	130,000	12,000	142,000
Albion.....	1,000	—	1,000	1,000
Belgrade.....	14,600	14,600	—	14,600
Benton.....	23,550	21,550	2,000	23,550
Chelsea.....	1,300	—	1,300	1,300
China.....	4,230	4,230	—	4,230
Clinton.....	7,000	7,000	—	7,000
Farmingdale.....	3,000	—	3,000	3,000
Fayette.....	8,900	7,000	1,900	8,900
Litchfield.....	10,000	10,000	—	10,000
Monmouth.....	10,000	—	10,000	10,000
Mount Vernon.....	9,410	—	9,410	9,410
Pittston.....	3,800	2,800	1,000	3,800
Randolph.....	8,000	6,000	2,000	8,000
Readfield.....	1,515	—	1,515	1,515
Rome.....	3,840	—	3,840	3,840
Sidney.....	16,400	13,400	3,000	16,400
Unity Plantation.....	300	—	300	300
Vassalborough.....	39,700	29,700	10,000	39,700
Vienna.....	4,000	3,000	1,000	4,000
Wayne.....	16,500	13,500	3,000	16,500
West Gardiner.....	4,800	—	4,800	4,800
Windsor.....	3,500	—	3,500	3,500
Winthrop.....	72,525	59,500	13,025	72,525
Knox County	326,601	302,008	24,593	326,601
Camden.....	187,113	187,113	—	187,113
Appleton.....	3,300	3,300	—	3,300
Cushing.....	1,220	—	1,220	1,220
Friendship.....	2,000	2,000	—	2,000
Hope.....	3,102	3,000	102	3,102
North Haven.....	28,516	25,416	3,100	28,516
Owls Head.....	1,300	—	1,300	1,300
Rockport.....	15,774	13,500	2,274	15,774
St. George.....	18,214	9,096	9,118	18,214
South Thomaston.....	5,500	4,000	1,500	5,500
Thomaston.....	45,523	45,000	523	45,523
Warren.....	7,000	7,000	—	7,000
Washington.....	8,039	2,583	5,456	8,039
Lincoln County	\$332,898	\$254,097	\$78,801	\$332,020
Alna.....	1,500	—	1,500	1,500
Boothbay.....	45,700	32,200	13,500	45,700
Boothbay Harbor.....	99,800	56,500	43,300	99,800
Bremen.....	7,400	7,400	—	7,400
Bristol.....	3,702	3,170	532	3,702
Damariscotta.....	21,477	21,477	—	21,477
Dresden.....	14,132	5,800	8,332	14,132
Jefferson.....	7,137	5,000	2,137	7,137
Mohegan Plantation.....	1,250	1,250	—	1,250
Newcastle.....	10,500	9,500	1,000	10,500
Nobleboro.....	13,500	8,000	5,500	13,500
South Bristol.....	24,000	24,000	—	24,000
Southport.....	41,800	38,800	3,000	40,922
Waldoboro.....	31,500	31,500	—	31,500
Whitefield.....	4,000	4,000	—	4,000
Wiscasset.....	5,500	5,500	—	5,500
Oxford County	\$885,828	\$800,811	\$85,017	\$871,628
Mexico.....	165,000	165,000	—	165,000
Norway.....	85,000	84,000	1,000	85,000
Paris.....	109,661	103,406	6,255	95,461
Rumford.....	267,242	267,242	—	267,242
Albany.....	6,267	5,767	500	6,267
Andover.....	12,181	1,450	10,731	12,181
Bethel.....	14,774	7,774	7,000	14,774
Brownfield.....	6,712	4,712	2,000	6,712
Buckfield.....	11,104	11,104	—	11,104
Canton.....	37,091	33,391	3,700	37,091
Denmark.....	6,000	6,000	—	6,000
Dixfield.....	29,458	23,758	5,700	29,458
Fryeburg.....	8,600	6,000	2,600	8,600
Gilead.....	9,695	9,695	—	9,695
Greenwood.....	6,605	1,105	5,500	6,605
Hartford.....	1,000	1,000	—	1,000
Hebron.....	2,000	2,000	—	2,000
Hiram.....	18,806	5,903	12,903	18,806
Lovell.....	4,000	—	4,000	4,000
Magalloway Plantation.....	2,000	2,000	—	2,000
Mason.....	125	125	—	125

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Milton Plantation.....	428	—	428	428
Newry.....	2,329	2,329	—	2,329
Oxford.....	22,800	21,300	1,500	22,800
Peru.....	10,050	10,050	—	10,050
Porter.....	13,700	—	13,700	13,700
Roxbury.....	10,000	10,000	—	10,000
Stoneham.....	1,000	1,000	—	1,000
Stow.....	3,700	3,700	—	3,700
Sumner.....	9,500	2,500	7,000	9,500
Sweden.....	2,000	2,000	—	2,000
Waterford.....	4,500	4,500	—	4,500
Woodstock.....	2,500	2,000	500	2,500
Penobscot County.....	\$942,526	\$811,321	\$131,205	\$919,749
Dexter.....	137,700	130,000	7,700	133,700
Lincoln.....	48,174	40,700	7,474	48,174
Millinocket.....	172,500	166,000	6,500	172,500
Orono.....	88,500	88,500	—	71,813
Alton.....	27	—	27	27
Argyle.....	6,000	6,000	—	6,000
Bradford.....	4,102	—	4,102	4,102
Bradley.....	9,000	9,000	—	9,000
Burlington.....	1,500	1,500	—	1,500
Carmel.....	7,500	—	7,500	7,500
Charleston.....	5,984	2,984	3,000	5,984
Chester.....	5,447	—	5,447	5,447
Clifton.....	750	750	—	750
Corinna.....	71,600	71,600	—	69,510
Corinth.....	14,921	8,621	6,300	14,921
Dixmont.....	11,315	6,000	5,315	11,315
Drew.....	1,000	—	1,000	1,000
East Millinocket.....	83,500	77,500	6,000	83,500
Edinburg.....	700	—	700	700
Enfield.....	8,000	8,000	—	8,000
Etna.....	2,501	1,484	1,017	2,501
Exeter.....	3,500	1,000	2,500	3,500
Garland.....	9,109	9,109	—	9,109
Glenburn.....	2,882	1,500	1,382	2,882
Greenbush.....	1,700	—	1,700	1,700
Hampden.....	15,925	15,925	—	15,925
Hermon.....	2,719	2,000	719	2,719
Holden.....	1,000	—	1,000	1,000
Howland.....	48,000	48,000	—	48,000
Hudson.....	5,500	5,500	—	5,500
Kenduskeag.....	1,150	—	1,150	1,150
Kingman.....	28,602	10,274	18,328	28,602
Lagrange.....	4,132	300	3,832	4,132
Lee.....	14,409	6,400	8,009	14,409
Levant.....	1,000	—	1,000	1,000
Maxfield.....	1,181	1,181	—	1,181
Medway.....	2,200	—	2,200	2,200
Milford.....	8,586	7,000	1,586	8,586
Mount Chase.....	6,000	6,000	—	6,000
Newburgh.....	2,335	2,335	—	2,335
Newport.....	49,250	42,850	6,400	49,250
Orrington.....	17,900	10,700	7,200	17,900
Patten.....	13,608	13,608	—	13,608
Plymouth.....	1,200	—	1,200	1,200
Prentiss.....	5,700	—	5,700	5,700
Springfield.....	7,310	6,000	1,310	7,310
Staceyville Plantation.....	2,000	—	2,000	2,000
Stetson.....	1,547	—	1,547	1,547
Winn.....	3,360	3,000	360	3,360
Piscataquis County.....	\$227,116	\$204,119	\$22,997	\$227,116
Dover-Foxcroft.....	12,920	12,920	—	12,920
Milo.....	87,920	87,920	—	87,920
Abbot.....	1,600	1,600	—	1,600
Atkinson.....	3,600	3,600	—	3,600
Barnard Plantation.....	500	—	500	500
Blanchard.....	2,080	1,800	280	2,080
Bowerbank.....	1,878	—	1,878	1,878
Brownville.....	30,994	23,494	7,500	30,994
Chesuncook Plantation.....	6,698	—	6,698	6,698
Greenville.....	4,000	4,000	—	4,000
Guilford.....	18,000	15,500	2,500	18,000
Medford.....	2,800	2,800	—	2,800
Monson.....	9,979	9,979	—	9,979
Orneville.....	2,500	2,000	500	2,500
Parkman.....	6,764	6,764	—	6,764
Sangerville.....	19,500	17,500	2,000	19,500
Sebec.....	7,400	7,400	—	7,400
Wellington.....	6,424	6,054	370	6,424
Willimantic.....	1,559	788	771	1,559

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Sagadahoc County	\$122,899	\$103,219	\$19,680	\$122,899
Bowdoinham	4,900	—	4,900	4,900
Georgetown	17,500	16,700	800	17,500
Phippsburg	22,375	22,375	—	22,375
Richmond	61,000	54,000	7,000	61,000
Topsham	5,730	—	5,730	5,730
West Bath	950	—	950	950
Woolwich	10,444	10,144	300	10,444
Somerset County	\$939,662	\$753,379	\$186,283	\$907,858
Fairfield	61,207	47,000	14,207	61,207
Madison	139,000	105,000	34,000	139,000
Pittsfield	95,500	88,500	7,000	85,500
Skowhegan	232,252	231,252	1,000	232,252
Anson	85,134	80,539	4,595	85,134
Athens	2,900	2,900	—	2,900
Bigelow Plantation	1,500	1,500	—	1,500
Bingham	41,842	18,442	23,400	41,842
Cambridge	7,400	7,400	—	7,400
Canaan	12,362	12,362	—	12,362
Caratunk Plantation	6,000	—	6,000	6,000
Concord	3,010	3,010	—	3,010
Cornville	12,500	12,500	—	12,500
Detroit	1,000	1,000	—	1,000
Flagstaff Plantation	15,750	15,750	—	15,750
Harmony	22,117	1,817	20,300	22,117
Hartland	50,925	50,925	—	37,131
Highland Plantation	1,000	1,000	—	1,000
Jackman Plantation	1,000	1,000	—	1,000
Lexington Plantation	1,200	—	1,200	1,200
Mercer	5,228	3,228	2,000	5,228
Moose River Plantation	2,085	2,085	—	2,085
Moscow	22,125	14,125	8,000	22,125
New Portland	10,000	—	10,000	10,000
Norridgewock	45,685	28,685	17,000	45,685
Palmyra	17,678	3,053	14,625	9,668
Ripley	4,800	4,800	—	4,800
St. Albans	6,300	3,000	3,300	6,300
Smithfield	6,156	—	6,156	6,156
Solon	19,940	6,440	13,500	19,940
Starks	6,066	6,066	—	6,066
Waldo County	\$176,109	\$111,729	\$64,380	\$176,109
Brooks	19,209	18,809	400	19,209
Burnham	3,500	—	3,500	3,500
Frankfort	10,475	9,167	1,308	10,475
Freedom	8,000	8,000	—	8,000
Islesboro	15,000	15,000	—	15,000
Jackson	4,600	2,100	2,500	4,600
Knox	8,158	6,605	1,553	8,158
Liberty	7,258	1,758	5,500	7,258
Lincolntonville	12,235	3,235	9,000	12,235
Monroe	11,000	—	11,000	11,000
Montville	4,000	—	4,000	4,000
Northport	1,280	1,280	—	1,280
Palermo	1,000	1,000	—	1,000
Searsmont	6,084	4,084	2,000	6,084
Searsport	19,500	19,000	500	19,500
Swansville	3,000	—	3,000	3,000
Thorndike	3,600	—	3,600	3,600
Troy	3,000	—	3,000	3,000
Unity	2,400	—	2,400	2,400
Waldo	1,600	600	1,000	1,600
Winterport	31,210	21,091	10,119	31,210
Washington County	\$295,342	\$221,931	\$73,411	\$295,342
Lubec	34,300	34,300	—	34,300
Addison	13,632	10,132	3,500	13,632
Alexander	5,501	5,350	151	5,501
Baileyville	60,500	40,500	20,000	60,500
Beals	5,400	—	5,400	5,400
Centerville	266	—	266	266
Charlotte	2,500	—	2,500	2,500
Cherryfield	500	500	—	500
Columbia Falls	5,150	1,000	4,150	5,150
Danforth	16,000	16,000	—	16,000
Dennysville	2,770	1,500	1,270	2,770
East Machias	8,728	4,000	4,728	8,728
Edmunds	800	—	800	800
Harrington	13,500	12,000	1,500	13,500
Jonesboro	489	489	—	489
Jonesport	34,680	19,138	15,542	34,680

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Machias	11,000	11,000	—	11,000
Machiasport	3,802	3,802	—	3,802
Marion	2,200	—	2,200	2,200
Milbridge	8,470	8,470	—	8,470
Pembroke	6,200	6,200	—	6,200
Perry	1,900	1,900	—	1,900
Princeton	18,100	12,100	6,000	18,100
Robbinston	5,200	5,200	—	5,200
Roque Bluffs	349	—	349	349
Steuben	9,675	6,000	3,675	9,675
Topsfield	4,300	4,300	—	4,300
Trescott	2,700	2,700	—	2,700
Vanceboro	12,000	12,000	—	12,000
Waite	350	350	—	350
Wesley	2,000	2,000	—	2,000
Whiting	1,000	1,000	—	1,000
Whitneyville	1,380	—	1,380	1,380
York County	\$1,322,634	\$1,016,188	\$306,446	\$1,316,434
Kennebunk	26,500	5,000	21,500	26,500
Sanford	518,732	342,000	176,732	518,732
South Berwick	64,037	60,057	3,980	64,037
York	121,881	109,500	12,381	121,881
Kittery	52,000	52,000	—	52,000
Alfred	27,700	25,700	2,000	27,700
Berwick	35,700	35,700	—	35,700
Buxton	23,774	18,574	5,200	17,574
Cornish	9,132	7,000	2,132	9,132
Eliot	13,000	13,000	—	13,000
Kennebunkport	63,000	63,000	—	63,000
Lebanon	3,700	3,700	—	3,700
Limerick	16,500	16,500	—	16,500
Limington	3,400	3,400	—	3,400
Lyman	3,570	3,570	—	3,570
Newfield	7,100	7,100	—	7,100
North Berwick	35,400	35,400	—	35,400
North Kennebunkport	7,800	1,000	6,800	7,800
Old Orchard Beach	137,500	95,000	42,500	137,500
Parsonsfield	9,900	7,500	2,400	9,900
Shapleigh	2,700	1,400	1,300	2,700
Waterboro	41,637	34,900	6,737	41,637
Wells	97,971	75,187	22,784	97,971
Other Civil Divisions by Counties	\$8,428,700	\$8,416,700	\$12,000	\$7,932,289
State Pier Site	283,000	283,000	—	173,000
Bridge district	160,000	160,000	—	160,000
Sewer districts	784,000	772,000	12,000	664,285
Water districts	7,201,700	7,201,700	—	6,935,004
Androscoggin County	\$558,700	\$558,700	—	\$411,175
Sewer district	207,000	207,000	—	128,000
Auburn	200,000	200,000	—	121,000
Livermore Falls	7,000	7,000	—	7,000
Water district	351,700	351,700	—	283,175
Auburn	351,700	351,700	—	283,175
Cumberland County	\$7,870,000	\$7,858,000	\$12,000	\$7,521,114
State Pier Site	283,000	283,000	—	173,000
Water district	6,850,000	6,850,000	—	6,651,829
Portland	6,850,000	6,850,000	—	6,651,829
Bridge district	160,000	160,000	—	160,000
So. Portland and Portland	160,000	160,000	—	160,000
Sewer district	577,000	565,000	12,000	536,285
South Portland	577,000	565,000	12,000	536,285

Towns and Plantations by Counties	Gross Debt			Gross Debt Less Sinking Fund Assets
	Total	Funded or Fixed	All Other	
Cities and villages having less than 2,500 population, by counties				
Grand Total.....	\$326,418	\$298,415	\$28,003	\$326,418
Aroostook				
Fort Kent.....	9,000	9,000	—	9,000
Cumberland				
Bridgton Centre.....	—	—	—	—
Gorham.....	—	—	—	—
Franklin				
Farmington.....	80,000	80,000	—	80,000
Phillips.....	—	—	—	—
Oxford				
Bethel.....	—	—	—	—
Buckfield.....	40,500	40,000	500	40,500
Fryeburg.....	—	—	—	—
Kezar Falls.....	—	—	—	—
Norway.....	3,000	3,000	—	3,000
Oxford.....	—	—	—	—
South Paris.....	23,565	23,565	—	23,565
West Paris.....	—	—	—	—
Penobscot				
Lincoln.....	60,885	45,700	15,185	60,885
Waldo				
Northport.....	2,250	2,250	—	2,250
York				
Ogunquit.....	78,000	68,000	10,000	78,000
York Beach.....	10,500	8,500	2,000	10,500
York Harbor.....	18,718	18,400	318	18,718

Note. No returns from the following towns: Raymond, in Cumberland County; Deer Isle, Stonington, Trenton and Waltham, in Hancock County; Manchester, in Kennebec County; Isle au Haut, Union and Vinalhaven, in Knox County; Edgecomb, Somerville and Westport, in Lincoln County; Byron, Hanover and Upton, in Oxford County; Carroll, Eddington, Greenfield, Lowell, Mattawamkeag, Passadumkeag, Veazie and Woodville, in Penobscot County; Shirley and Williamsburg, in Piscataquis County; Arrowsic and Bowdoin, in Sagadahoc County; Embden and Mayfield, in Somerset County; Belmont, Morrill, Prospect and Stockton Springs, in Waldo County; Baring, Beddington, Brookton, Columbia, Cooper, Crawford, Cutler, Deblois, Marshfield, Meddybemps, Northfield and Talmadge, in Washington County, and Acton, Dayton and Hollis, in York County.

No returns from the plantations of Allagash, Cary, Hammond, Macwahoc, Nashville, Oxbow, St. John and Westmanland, in Aroostook County; Dallas, Rangeley and Sandy River, in Franklin County; Long Island, in Hancock County; Matinicus Isle, in Knox County; Lincoln, in Oxford County; Grand Falls, Lakeville, Seboeis and Webster, in Penobscot County; Elliottsville, Kingsbury and Lakeview, in Piscataquis

County; Brighton, Carrying Place, Dead River, Dennistown, Pleasant Ridge, The Forks and West Forks, in Somerset County; Codyville, Grand Lake Stream, Plantation No. 21, in Washington County.

According to the tabulations of the Census Bureau, Belfast has the greatest per capita indebtedness of any city, \$111.16. This city many years ago backed with its credit the construction of a railroad to Burnham Junction, so that it had a debt of more than 5% of its valuation when the constitutional limitation was adopted in 1877. Old Town is next with \$98.40 and then follow Portland, \$74.80; Waterville, \$62.53; Gardiner, \$55.45, and South Portland, \$52.05.

Comparing the valuation against the debt it is found that in the State some fifty-two municipalities, or ten per cent of the total in Maine, are over their debt limit. By counties these are:

Androscoggin County.....	2
Aroostook County.....	28
Cumberland County.....	0
Franklin County.....	2
Hancock County.....	1
Kennebec County.....	0
Knox County.....	0
Lincoln County.....	0
Oxford County.....	1
Penobscot County.....	5
Piscataquis County.....	0
Sagadahoc County.....	1
Somerset County.....	6
Waldo County.....	2
Washington County.....	2
York County.....	2

**GOVERNMENTAL RECEIPTS AND COST PAYMENTS IN MAINE CITIES AND VILLAGES
OF 2,500 POPULATION AND OVER—1932**

Compiled by the United States Department of Commerce and here Printed by Special Permission

City or Town	Estimated Population 1932	Total Receipts	Total Expenses	Gross Debt	Funded or Fixed Debt	All Other Indebtedness	Per Capita Indebtedness
Portland	71,000	\$3,505,000	\$3,879,000	\$5,789,000	\$5,619,000	\$170,000	74.80
Lewiston	35,400	1,146,000	1,508,000	1,707,000	1,607,000	100,000	48.22
Bangor	29,200	1,431,000	1,431,000	1,808,000	1,310,000	498,000	46.34
Auburn	18,800	657,000	649,000	686,000	686,000	—	33.78
Augusta	17,700	594,000	635,000	536,000	536,000	—	28.14
Biddeford	17,633	546,000	476,000	585,000	573,000	12,000	33.18
Waterville	15,800	543,000	581,000	1,015,000	945,000	70,000	62.53
South Portland	14,600	547,000	584,000	760,000	590,000	170,000	52.05
Westbrook	11,000	325,000	344,000	279,000	278,000	1,000	25.36
Rockland	9,200	301,000	285,000	477,000	335,000	142,000	51.85
Bath	9,110	396,000	433,000	558,000	501,000	57,000	50.82
Rumford	9,000	87,000	86,000	116,000	116,000	—	12.89
Old Town	7,266	288,000	274,000	715,000	715,000	—	98.40
Saco	7,233	285,000	277,000	338,000	249,000	89,000	46.73
Brewer	6,329	203,000	292,000	283,000	224,000	59,000	43.45
Brunswick	6,144	9,000	5,000	57,000	57,000	—	9.28
Gardiner	5,609	247,000	240,000	441,000	441,000	—	55.45
Calais	5,470	161,000	170,000	171,000	137,000	34,000	31.26
Belfast	4,993	175,000	159,000	555,000	555,000	—	111.16
Ellsworth	3,557	190,000	158,000	148,000	103,000	45,000	41.61
Eastport	3,466	104,000	109,000	57,000	33,000	24,000	16.45
Madison	3,036	59,000	56,000	—	—	—	—
Hallowell	2,676	106,000	134,000	113,000	113,000	—	38.13

Respectfully submitted,

DEPARTMENT OF AUDIT,

By ELBERT D. HAYFORD

State Auditor