

# MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

July 1, 1934 - June 30, 1936

STATE OF MAINE

**Seventeenth Report**  
of the  
**Department of Audit**



**Published pursuant to Chapter 216 Article VI,  
Sect. 4, Public Laws of 1931**

**For Period  
July 1, 1935 to June 30, 1936**



STATE OF MAINE  
DEPARTMENT OF AUDIT

Augusta, October 1, 1936.

Herewith is submitted my annual report of audits conducted by this department during the fiscal year July 1, 1935 to June 30, 1936. The authority of law for this report is found in Chapter 216, Article VI, Section 4, Public Laws of 1931, which provides.

“The state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous post audit of the accounts, books, records and other evidences of financial transactions kept in the department of finance, or in the other departments and agencies of the state government. He shall prepare and publish a report, setting forth the essential facts of such audit in summary form, within two months after the close of each fiscal year. If he shall find in the course of his audit evidences of improper transactions, or of incompetence in keeping accounts or handling funds, or of any other improper practice of financial administration, he shall report the same to the governor immediately; if he shall find evidences of illegal transactions, he shall forthwith report such transactions both to the governor and the attorney general. All such evidences shall be included in the annual reports of the state auditor, and he may, at his discretion, make them public at any time during the fiscal year.”

GENERAL AUDITING

As stated in previous reports it is impossible, with the appropriation granted by the legislature to this department, to perform but a small part of the audits required by the above cited statute. We have audited the various agencies of government so far as the appropriation of \$21,000.00 has permitted. Of this amount some \$3,000.00 to \$5,000.00 is earned by the department in its audits of municipalities under the terms of Chapter 5, Sections 97-103, Revised Statutes. In addition to auditing some 43 towns each year the department has audited the income of the following departments:

Adjutant General, Attorney General, Bank Commissioner, Commissioner of Agriculture, Forest Commissioner, Insurance Commissioner, Secretary of State (Corporation Bureau) and the Examining Boards. In the case of the Forest Commissioner all expenditures made on account of the Maine Forestry District, aggregating some \$204,000.00 a year, are carefully audited. The year just closed has witnessed the completion by this department of the installation at each of the six State normal schools an adequate and modern accounting system. It has been accomplished with the complete co-operation

of Dr. Bertram E. Packard, the State Commissioner of Education, and is giving entire satisfaction. There was also this year completed for the first time a detailed audit of the Presque Isle office of the Department of Agriculture, which keeps the accounts of shipping point inspection of table stock potatoes. This audit revealed that the accounts were honestly and carefully kept. We recommended some improvements in the accounting, which have been adopted.

#### STATE DEBT

The bonded debt of the State June 30, 1936, was \$29,740,500.00. This omits \$268,300.00 representing trust funds for which the Legislature authorized bonds to be issued. This amount of \$268,300.00 was set aside in cash by order of Governor Gardiner in 1932. The writer pointed out to the Governor and the Committee on Appropriations and Financial Affairs that either the acts which were passed funding these obligations should be repealed, or the investment set up be returned to the general fund. But though an act was prepared by me providing for the first named method of handling this matter, no action was taken. As the matter now stands trust funds to the amount of this \$268,300.00 are twice funded. This error should be rectified at the next session of the legislature. I recommend that a part of the sum to be so released by appropriate legislation be used to purchase investments for the reserved land fund within the provisions of Chapter 58, Sect. 3, Revised Statutes. The present balance, (June 30, 1936) so uninvested is \$112,336.98.

#### PORT OF PORTLAND

In the fiscal year 1930-1931 the Port of Portland Authority paid into the State Treasury \$25,000.00 from its earnings at the State Pier to be applied toward payment of the State Pier bonds which began to mature March 1, 1933. This payment was placed in a sinking fund at 4% interest, but was not withdrawn in 1933 to apply on bonds, nor has it ever been drawn and so applied. At date of June 30 1936, it had increased, by the addition of the interest, to \$29,497.70. The Directors of the Pier, having observed that the amount formerly paid over had not been applied to pay maturing bonds, have recently used their surplus funds to purchase bonds to hold as an investment. There is no provision of law authorizing this; neither is there any prohibiting it. A detail of the audit of the books of the State Pier is appended to this report.

#### ACADEMIES AND INSTITUTES

The department has audited the accounts of the treasurers of the various academies and institutes for the fiscal year July 1, 1935 to June 30, 1936. These audits are conducted by authority of Chapter

132, Public Laws of 1931, and are required to be completed in the period July 1-September 1, after the close of the fiscal year. Since June 30, 1936, this department has audited the books of the following institutions, numbering eighteen:

Anson Academy	Freedom Academy	Litchfield Academy
Calais Academy	Hartland Academy	Monmouth Academy
Coburn Classical Institute	Leavitt Institute	St. Joseph's Academy
East Corinth Academy	Lebanon Academy	Somerset Academy
Erskine Academy	Limington Academy	Washington Academy
Foxcroft Academy	Lincoln Academy	Wilton Academy

In case of the following twenty-one academies we accepted audits from others which certified that the accounts had been audited and were found to be in a satisfactory condition:

Aroostook Central Institute	Greeley Institute	Patten Academy
Berwick Academy	Higgins Classical Institute	Pennell Institute
Bridgewater Classical Academy	Lee Academy	Ricker Classical Institute
Bridgton Academy	Maine Central Institute	Robert W. Traip Academy
Cherryfield Academy	Monson Academy	Westbrook Seminary
Eastern Maine Institute	Nasson Institute	Wiscasset Academy
Fryeburg Academy	Oak Grove Seminary	
	Parsonsfeld Seminary	

In the four years since this department has been auditing the accounts of the academies of the State the total receipts of the academies has increased from \$665,892.94, in the fiscal year 1932-1933 to \$762,815.98 in 1934-1935, or an increase of about 12.5%. The amount received from the State has decreased from \$117,406.73 to \$86,765.11. The total par value of trust funds has increased from \$1,041,795.65 to \$1,449,846.59. The total expenditures have increased from \$645,962.76 to \$771,161.34. The interest received from trust funds has increased from \$49,366.46 to \$60,742.88.

## MUNICIPAL AUDITS

The Department continues to be in demand by the cities and towns of the State for municipal audits. Requests for audits and examinations have been numerous and letters asking for advice on law or accounting have perceptibly increased. In 1931 the powers of the Department of Audit were broadened so that it is now authorized to audit every agency of the State, and of these the various cities and towns in the State are the principal ones. It is therefore evident that the auditing of any or all of the municipalities now only awaits such

time as the Legislature may make an appropriation for the purpose. In the municipal fiscal year 1935-1936 the following cities and towns have applied for and have received audits of their accounts:

Albany	Livermore	Rome
Avon	Livermore Falls	Steuben
Byron	Livermore Falls Water	South Bristol
Biddeford	District	Sangerville
Brooksville	Manchester	Sumner
Bangor	Milbridge	Turner
Belgrade	Newport	Wellington
Brewer	New Sharon	Washington
Canton	Owl's Head	Whitefield
Carmel	Paris	Wiscasset
Deer Isle	Pittsfield	Winslow
Dexter	Poland	Winthrop
Durham	Randolph	Windsor
Farmingdale	Rangeley Plantation	Woolwich
Hartland	Readfield	
Liberty	Raymond	

The State system of uniform accounting has been installed in the following towns:

Chapman	Gorham	Paris
Columbia Falls	Haynesville	Reed Plantation
Damariscotta	Hodgdon	Sangerville
Dover-Foxcroft	Merrill	Sherman
Eddington	Milo	Swanville
Exeter	Monmouth	Wiscasset

In the last ten years this department has uncovered shortages in municipalities of \$242,000.00. In the same period in Massachusetts the amount was \$750,000.00. On the basis of population this State has had nearly twice as great an amount of such delinquencies as has Massachusetts.

In the past year the following developments are noted in the audits of the following towns:

**Paris.**—An audit of the accounts of the tax collector C. B. Penley revealed a shortage in his cash of \$10,016.46. Mr. Penley has since died and the bonding company has settled in full with the town.

**Wellington.**—An audit of the accounts of Orman Stewart, First Selectman, revealed a payment of overpaid salary to him of \$123.00.

**Rome.**—An audit of the excise taxes collected by A. D. Wilde and

E. L. Blaisdell, Collectors, revealed a confused state of accounting, which showed the collectors owed the town \$567.23.

**Winthrop.**—An audit of the tax Collector, Roy Thomas, revealed a shortage of \$3,373.32.

**Manchester.**—An audit of the accounts of the treasurer, Earl R. Daggett, revealed a shortage in the cash of \$913.36.



## COMPARATIVE STATISTICS

Section 104, of Chapter 5, Revised Statutes, provides that

“The State Auditor shall publish biennially statistics relative to the fiscal affairs of cities, towns, and village corporations and other information of public interest pertaining to municipal affairs, said part of his report to be printed as a separate document, if he believes it to be advisable.”

Previous attempts to follow out this statute have resulted in complete failure, due to lack of co-operation of municipal officers. Still it is believed that this matter is of the greatest importance. In this connection we quote from a memorandum issued by The Interstate Commission on Conflicting Taxation: “States owe it to each other to make available in published form as much first rate information on its governments as possible. Ordinarily an outside research organization or state authority cannot afford to send a field agent into a state to dig through departmental files and piece together untabulated material. In every state there are numbers of private or quasi-public agencies making special, but sporadic, compilations, which ought to be a part of regular state reporting. If a state did a 100 per cent job of compilation, there still would be plenty of highly constructive, interpretative work for the research staffs of these various organizations. Further, the compilation of data sporadically is a doubtful investment. Only regularly reported current data serve maximum statistical needs.”

It was a realization of this need that prompted this department in 1935 to advocate passage of the bill introduced into the senate in the eighty-seventh legislature requiring each city and town in the state to have an annual audit of its accounts by certified public accountants, public accountants or by the State. This bill was passed in the senate, but failed in the house.

Maine is the only eastern State which does not gather and publish comparative statistics of its local units of government. This year I have made an effort to tabulate financial statistics, and there is appended to this report two tabulations relative to the finances of the fifty-eight cities and towns in Maine of 2,500 population and over. In one the cash position of each is indicated as of the beginning and close of the last fiscal year; also the total receipts and expenditures. In the other is indicated the valuation, commitment, percentage of commitment collected in current year, and the debt both bonded and temporary, showing whether increased or decreased in current year; also amount of automobile excise taxes collected. With this as a beginning it is hoped that within the next year or two the department may be able to collect financial statistics from the remaining municipi-

palities, numbering some 460. As approximately 84% of the money paid in taxes in Maine averages to be collected and expended in the cities and towns of Maine the State tax only averaging 16% of the total tax bill, this indicates the importance of having the local finances in good order through an adequate control of fiscal affairs, and this can only be obtained through improved accounting methods. Many of the 460 towns above referred to fail to print sufficient statistics to enable us to gather the information tabulated on a later page of this report. Some even do not print a town report or furnish a written report as required by law.

### MINISTERIAL AND SCHOOL FUNDS

In the course of its audits of cities and towns the department has continually come in contact with the question of the ministerial and school funds of the municipalities.

These funds had their origin in the seventeenth century before the separation of church and state. Under the law of colonial Massachusetts each town was required to support a "gospel minister", and the colony made provision for his support. A lot in each township, containing 320 acres, was set aside as a gift to the first settled minister; a second lot was designated for the "use of the ministry" and a third of like area, "for the use of schools".

After the separation of church and state by the terms of our Federal Constitution, adopted in 1787, but not formally accepted in Maine until 1832, public aid for religious societies was discontinued, but where funds had accrued, as they had in many of the older communities, it became necessary to provide that they be managed, and the act of the legislature, now comprised within Chapter 20, Sections 50-63, Revised Statutes of 1930, was passed for this purpose. This law provides that where lands have been granted or reserved for the use of the ministry, or first settled minister, or for the use of schools, in any town, and the fee of these lands has not vested in some particular parish therein, or in some individual, it shall vest in the inhabitants of such town and not in any particular parish therein, for such uses. Unless trustees have been lawfully appointed for the administration of the fund, the selectmen, town clerk and town treasurer shall be a corporation charged with the management of such fund. This corporation has power to sell and convey all such ministerial and school lands belonging to and lying in their town, and the treasurer's deed, executed by order of the trustees, shall pass the estate. The corporation is authorized to invest the proceeds of the ministerial and school funds in the legal obligations of the United States; the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island and Con-

necticut and the bonds of the several counties, cities and towns of the states named which are the direct legal obligations of such municipalities.

In some 250 cities and towns of Maine the current financial reports do not refer to a ministerial fund or a permanent school fund. In the case of 34 cities and towns no mention is made of such a fund, but the superintendent of schools in such towns report that there is such a fund. In some 78 towns the funds are invested and reports of their management are regularly included in the town reports. In some 80 towns the municipality has borrowed the fund and has used it for town purposes, sometimes giving a note for it and in some cases purchasing their own bonds with it. In some towns a part of the fund has been invested and the remainder has been used by the town.

The following tabulation traces the ministerial and school funds in those towns where we have been able to find information in relation to them. While it is fragmentary, it is the first attempt to tabulate any such information that has been made in this State, since the publication of Greenleaf's "Survey of Maine," published in 1822.

### In the Following Towns the Ministerial and School Funds Appear to Have Been Invested

<b>Androscoggin County</b>		<b>Franklin County</b>	
Livermore.....	\$2,000.00	Farmington.....	\$1,660.00
<b>Aroostook County</b>		Kingfield.....	1,215.00
Hersey.....	\$1,422.50	Rangeley.....	1,100.00
Linneus.....	1,850.00	Weld.....	698.16
Monticello.....	1,025.00		\$4,673.16
Washburn.....	1,659.32	<b>Hancock County</b>	
Westfield.....	15,478.17	Amherst.....	\$1,188.80
Weston.....	931.25	Aurora.....	1,000.00
Woodland.....	3,075.00	Blue Hill.....	5,000.00
	\$25,441.24	Brooklin.....	579.00
<b>Cumberland County</b>		Orland.....	2,250.00
Baldwin.....	\$1,200.00	Sedgwick.....	903.00
Bridgton.....	1,200.00	Waltham.....	1,450.00
Cumberland.....	1,119.41		\$12,370.80
Freeport.....	4,796.80	<b>Kennebec County</b>	
Gray.....	1,427.26	NONE	
New Gloucester.....	3,123.52	<b>Knox County</b>	
North Yarmouth.....	1,100.00	Warren.....	\$7,928.86
Otisfield.....	1,411.37	<b>Lincoln County</b>	
Sebago.....	31,848.37	NONE	
	\$47,226.73		

**Oxford County**

Bethel.....	\$1,880.82
Brownfield.....	2,033.00
Buckfield.....	2,104.00
Lovell.....	3,147.00
Rumford.....	2,930.00

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\$12,094.82

**Penobscot County**

Brewer.....	\$ 939.36
Burlington.....	3,776.40
Dexter.....	2,743.11
Dixmont.....	2,600.00
East Millinocket.....	4,460.99
Edinburg.....	1,219.19
Glenburn.....	3,000.00
Greenbush.....	500.00
Milford.....	3,150.13
Millinocket.....	12,621.14
Newburg.....	25,000.00
Newport.....	2,400.00
Prentiss.....	1,984.16
Stetson.....	2,700.00
Woodville.....	9,000.00

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\$76,094.48

**Piscataquis County**

Abbot.....	\$ 933.33
Bowerbank.....	4,000.00
Greenville.....	1,000.00
Sangerville.....	1,000.00
Shirley.....	2,645.61
Willimantic.....	1,654.25

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\$11,233.19

**Sagadahoc County**

NONE

**Somerset County**

Cornville.....	\$2,000.00
Madison.....	2,093.00
Moscow.....	607.50
Smithfield.....	1,046.01
Solon.....	900.00

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\$6,646.51

**Waldo County**

Liberty.....	\$5,000.00
Prospect.....	1,300.57

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\$6,300.57

**Washington County**

Alexander.....	\$1,744.70
Brookton.....	1,500.00
Cutler.....	1,000.00
Deblois.....	450.00
Dennysville.....	1,820.00
Jonesboro.....	489.00
Northfield.....	161.00
Robbinston.....	1,557.11
Roque Bluffs.....	5,265.00
Talmadge.....	2,003.51
Topsfield.....	2,500.00
Waite.....	2,022.00
Wesley.....	1,300.00
Whiting.....	2,000.00

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\$23,812.32

**York County**

Newfield.....	\$4,500.00
Shapleigh.....	2,931.37
Parsonsfield.....	2,004.00

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\$9,435.37

**Recapitulation**

Androscoggin County ..	\$2,000.00
Aroostook County....	25,441.24
Cumberland County ..	47,226.73
Franklin County .....	4,673.16
Hancock County .....	12,370.80
Kennebec County (None)	
Knox County.....	7,928.86
Lincoln County (None)	
Oxford County.....	12,094.82
Penobscot County.....	76,094.48
Piscataquis County ...	11,233.19
Sagadahoc County (None)	
Somerset County.....	6,646.51
Waldo County.....	6,300.57
Washington County...	23,812.32
York County.....	9,435.37

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\$245,258.05

**In the Following Municipalities the Town has Used the  
Ministerial Fund or Permanent School Fund**

Town	Amount		Hancock County	
<b>Androscoggin County</b>				
Greene .....	\$427.00		Dedham .....	\$1,149.69
Leeds* .....	—		Eastbrook .....	402.00
Turner* .....	—		Gouldsboro* .....	—
	<hr/>		Mariaville* .....	—
	\$427.00		Otis* .....	—
<b>Aroostook County</b>			Penobscot .....	700.00
Bancroft .....	\$9,000.00		Surry .....	1,595.00
Benedicta .....	1,000.00			<hr/>
Blaine .....	300.00			\$3,846.69
Crystal .....	3,358.79		<b>Kennebec County</b>	
Dyer Brook .....	2,366.75		Chelsea* .....	—
Easton .....	2,096.82		Winthrop .....	\$2,837.33
Fort Fairfield .....	3,629.37			<hr/>
Frenchville .....	330.00			\$2,837.33
Grand Isle .....	391.75		<b>Knox County</b>	
Hodgdon* .....	—		Camden* .....	—
Island Falls .....	2,400.00		<b>Lincoln County</b>	
Limestone .....	2,950.76		Dresden* .....	—
Ludlow .....	920.00		<b>Oxford County</b>	
Madawaska .....	800.00		Byron* .....	—
Mapleton .....	826.50		Gilead .....	\$250.00
Mars Hill .....	1,056.00		Hanover .....	200.00
Masardis .....	4,964.75		Hartford .....	500.00
New Limerick .....	772.00		Mexico* .....	—
Portage Lake .....	3,546.98		Newry .....	840.75
Sherman .....	13,483.18		Paris* .....	—
Smyrna .....	750.00		Porter .....	2,000.00
	<hr/>		Sumner* .....	—
	\$54,943.65		Sweden .....	†838.18
<b>Cumberland County</b>			Upton* .....	—
Casco .....	\$2,000.00		Waterford .....	500.00
Raymond .....	2,175.00			<hr/>
Standish* .....	—			\$5,128.93
	<hr/>			
	\$4,175.00			
<b>Franklin County</b>				
Chesterville .....	\$600.00			
Eustis .....	13,039.16			
Jay* .....	—			
Madrid* .....	—			
New Sharon* .....	—			
Phillips .....	1,000.00			
Temple* .....	—			
	<hr/>			
	\$14,639.16			
			<b>Penobscot County</b>	
			Bradford .....	\$1,756.71
			Carmel* .....	—
			Carroll .....	1,196.00
			Charleston .....	1,984.00
			Chester .....	3,357.61
			Clifton* .....	—
			Corinna* .....	—
			Corinth .....	1,050.00
			Etna* .....	—

†Original fund \$1,799.03. Unaccounted for, \$960.85 (Probably loaned to town).

\*Amount unknown

Exeter*	—
Garland	1,534.00
Holden*	—
Hudson	1,850.00
Kenduskeag	865.16
Lagrange*	—
Lee	1,000.00
Levant	1,412.25
Lincoln	5,620.33
Lowell	1,250.00
Medway	7,455.27
Mount Chase*	—
Orrington	1,157.00
Patten*	—
Springfield	1,200.00
Winn*	—
	<hr/>
	\$32,688.33

**Piscataquis County**

Atkinson	\$2,000.00
Blanchard	686.00
Brownville	888.76
Dover-Foxcroft	2,600.00
Milo	1,320.00
Monson	854.10
Orneville*	—
Parkman	537.00
Sebec*	—
	<hr/>
	\$8,885.86

**Sagadahoc County**

Topsham	\$667.28
	<hr/>
	\$667.28

**Somerset County**

Anson	\$2,400.00
Athens	2,207.76
Bingham	1,050.00
Cambridge	502.00
Canaan*	—
Concord	7,192.00
Detroit	836.00

\*Amount unknown

Harmony	1,660.00
New Portland	600.00
Ripley	540.55
	<hr/>
	\$16,988.31

**Waldo County**

Troy*	—
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**Washington County**

Centerville	\$934.04
Charlotte*	—
Cherryfield	750.00
Columbia*	—
Columbia Falls	1,000.00
Cooper	1,158.88
Crawford*	—
Danforth*	—
Jonesport	380.35
Perry	1,900.00
Vanceboro	2,900.99
Whiting	2,000.00
	<hr/>
	\$11,024.26

**York County**

Buxton	\$5,000.00
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**Recapitulation**

Androscoggin County	\$427.00
Aroostook County	54,943.65
Cumberland County	4,175.00
Franklin County	14,639.16
Hancock County	3,846.69
Kennebec County	2,837.33
Knox County	—
Lincoln County	—
Oxford County	5,128.93
Penobscot County	32,688.33
Piscataquis County	8,885.86
Sagadahoc County	667.28
Somerset County	16,988.31
Waldo County	—
Washington County	11,024.26
York County	5,000.00
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	\$161,251.80

**In the Following Towns a Part of the Fund has been Invested and the Balance Used by the Municipality**

Town	Amount	How Invested
<b>Aroostook County</b>		
Amity.....	\$5,856.48	In town orders, bank deposits notes and mortgages.
Ashland.....	10,704.08	Mortgages and town notes.
Bancroft.....	9,000.00	In town bonds.
Benedicta.....	1,000.00	In town orders.
Blaine.....	300.00	In town orders.
Castle Hill.....	3,647.16	Railroad bonds and loan to town.
Chapman.....	8,088.02	Loaned to town.
Connor.....	6,713.62	Real estate mortgage and town notes.
Crystal.....	3,358.79	Loaned to town.
Dyer Brook.....	2,366.75	Loaned to town.
Eagle Lake.....	9,513.23	Town loan and mortgages.
Haynesville.....	3,303.19	Real estate mortgage and town orders.
Masardis.....	4,964.75	Town orders and notes.
Merrill.....	17,315.88	Mortgage and loan to town.
Monticello.....	1,025.00	Real estate mortgage and in town treasury.
New Sweden.....	5,902.13	Real estate mortgage and loan to town.
Oakfield.....	7,747.98	Real estate mortgage and used by town.
Perham.....	9,340.92	Real estate mortgage and town orders.
Stockholm.....	10,494.89	Real estate mortgage and town notes.
Wade.....	20,107.06	Mortgages, notes and town orders.
Westfield.....	15,478.17	Farm mortgages.
Woodland.....	3,075.00	Mortgages.
Total.....	<b>\$159,303.10</b>	
<b>Oxford County</b>		
Brownfield.....	\$2,033.00	In timberland and used by town.
Sweden.....	1,799.03	\$838.18 loaned to town.
Total.....	<b>\$3,832.03</b>	
<b>Penobscot County</b>		
Maxfield.....	\$4,850.13	In bonds, bank and town loan.
Total.....	<b>\$4,850.13</b>	
<b>Washington County</b>		
Centerville.....	\$934.04	Loaned to Individuals and to town.
Cooper.....	1,155.88	Loaned to Individuals and to town.
Total.....	<b>\$2,089.92</b>	

**Recapitulation**

Aroostook County . . . .	\$159,303.10
Oxford County . . . . .	3,832.03
Penobscot County . . . .	4,850.13
Washington County . . . .	2,089.92

**\$170,075.18**

**The Following Towns Show No Record of Ministerial or  
School Fund, but Appropriate Each Year for Schools  
a Fixed Amount, as Shown**

<b>Androscoggin County</b>	
Leeds.....	\$45.00
Total.....	\$45.00

<b>Franklin County</b>	
Carthage.....	\$45.00
Freeman.....	45.00
Total.....	\$90.00

<b>Hancock County</b>	
Swan's Island.....	\$45.00
Total.....	\$45.00

<b>Oxford County</b>	
Denmark.....	\$32.80
Dixfield.....	45.00
Peru.....	34.38
Total.....	\$112.18

<b>Penobscot County</b>	
Bradley.....	\$49.00
Total.....	\$49.00

<b>Waldo County</b>	
Thorndike.....	\$30.00
Total.....	\$30.00

<b>Washington County</b>	
Princeton.....	\$36.00
Total.....	\$36.00

<b>Recapitulation</b>	
Androscoggin County .	\$45.00
Franklin County.....	90.00
Hancock County ....	45.00
Oxford County .....	112.18
Penobscot County ....	49.00
Waldo County .....	30.00
Washington County...	36.00
Total.....	\$407.18



## THE EMERGENCY MUNICIPAL FINANCE BOARD

At the special session of the Legislature convened in November, 1933, an act designed to meet conditions presented by the depression was passed, (Chapter 284, Public Laws of 1933). The board thereby created was composed of the State Tax Commissioner, the State Auditor and the State Treasurer. It was authorized to inquire into the fiscal affairs of its cities and towns which had failed to pay State taxes and had defaulted on their maturing bonds, or interest on same, or had failed to pay the salaries of their town officials and school teachers. While empowered by the act to take over the government of any city or town, if its condition should warrant it, the board found itself powerless to assist for the reason that no State appropriation was made providing funds to carry out such an undertaking. The provisions of the law that the city or town to be taken over shall pay the expense of its administration was, 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. As all the towns where the board might to advantage operate were already in debt beyond their constitutional debt limitation or 5% it was immediately seen to be impossible to assist in such cases.

In an endeavor to amend this act so as to make it useful to the municipalities of the State, the board at the last session of the Legislature in 1935 presented amendments and at one time had assurance of an appropriation from the Legislature to back up its work. The amendments, however, failing to pass, the appropriation was stricken from the appropriation act and the board has found it impossible to operate under this law.

The experience of the Commonwealth of Massachusetts in this matter is of interest. The General Court of that Commonwealth passed an act providing for an emergency finance board and to October 1, 1936, the State had loaned to its municipalities nearly \$36,000,000.00. The measure of the loan was the amount of tax titles held by the municipality. The rate of interest is low, being the same as that paid by the Treasurer of the Commonwealth for a temporary loan. The proceeds of the loan is available for any maintenance charge. The cities and towns through redemptions of tax titles have returned to the State some \$11,536,000.00. The act is operating so successfully that it is very probable that it may be made permanent in that State. The question of constitutionality does not arise there, as the debt limitation is a statutory provision in that State and not a part of the constitution, as in Maine.

It would seem as if there could be no more important duty for any legislature than to endeavor to assist the municipalities to provide an efficient and solvent government. It is probable that there are from thirty to fifty bankrupt municipalities in the State. In many of these the condition is desperate. Though the Federal government has been providing food and clothing for the destitute, there exists no agency with power to help bolster up failing finances and place accounting methods on a sound basis. I urge that an effort be made to strengthen the credit of these discouraged and forlorn communities. Justice Woodbury, of the United States Supreme Court, many years ago in rendering the opinion of that court used this language:

“One of the highest attributes and duties of a legislature is to regulate public matters with all public bodies, no less than the community, from time to time, in the manner which the public welfare may appear to demand. . . . It is bound, also, to continue to regulate such public matters and bodies, as much as to organize them at first.”

The per capita revenues collected for all the States, Counties and all other civil divisions in the United States (not including the United States government), in 1932, was \$71.09. In the 58 cities and towns of Maine having a population of 2,500 and over it was in 1935, \$69.30.

The average per capita expenditure in continental United States of all the States, Counties and other civil divisions in 1932 (not including the United States government), was \$76.80. In the 58 cities and towns of Maine having a population of 2,500 or over, it was in 1935, \$69.08.

The combined gross debt of the States, Counties and other civil divisions of the United States (not including the United States government), in 1932 averaged \$141.27 per capita. The combined gross debt of the cities and towns of Maine of 2,500 population and over, in 1935, was \$40.03. This good showing for Maine is no doubt in large part due to the deterrent effect of our constitutional provision, adopted in 1877, prohibiting any city or town in Maine from incurring a permanent indebtedness in excess of 5% of its valuation. While it is true that what is meant to be temporary indebtedness has, in recent years, many times become fixed indebtedness, an examination of the statistical tables herewith presented reveals that the average indebtedness for the 58 cities and towns here shown is 4.9%, or just under the constitutional prohibition. It must also be borne in mind that cities of over 40,000 population, of which we have one, Portland, a constitutional debt limitation of seven and a half per cent of the valuation is permitted.

## STATE RECEIPTS AND EXPENDITURES

A condensed statement of receipts and expenditures of the State of Maine for the last four fiscal years July 1, 1932-June 30, 1936, is published herein. These figures are from the records in the office of the State Controller.

Respectfully submitted,

ELBERT D. HAYFORD,

*State Auditor.*

## MAINE STATE PIER

**Assets**

	1935-1936
Cash . . . . .	\$20,738.49
Cash Impounded . . . . .	24,177.82
Investment Account . . . . .	20,600.00
Accounts Receivable . . . . .	3,532.73
Inventory of Supplies . . . . .	17,603.41
Wharf Structures and Buildings . . . . .	1,695,478.42
	<hr/>
	\$1,782,130.87

**Liabilities and Surplus**

Accounts Payable . . . . .	\$ 202.91
Plant Investment . . . . .	1,713,081.83
Surplus . . . . .	68,846.13
	<hr/>
	\$1,782,130.87

**Income**

Wharfage . . . . .	\$22,072.13
Handling . . . . .	12,653.89
Dockage . . . . .	3,595.82
Water . . . . .	1,132.69
Storage . . . . .	1,412.76
Rentals . . . . .	17,742.04
Rental Equipment . . . . .	12.00
Interest . . . . .	696.85
Port Book Adv. . . . .	4,755.75
Miscellaneous . . . . .	303.89
	<hr/>
	\$64,377.82

**Expense**

## Personal Services:

Officers . . . . .	\$2,500.00
Manager and Clerks . . . . .	5,375.00
Superintendent and Regular Men . . . . .	9,924.02
Repair Men . . . . .	7,531.90
Freight Handlers . . . . .	2,943.41
Unclassified . . . . .	621.32
	<hr/>
	\$28,895.65

*General Office Expenses:*

Advertising . . . . .	\$ 309.64	
Port Book (a) . . . . .	3,551.80	
(b) . . . . .	569.65	
Office Supplies . . . . .	228.47	
Communication . . . . .	667.99	
Express . . . . .	1.31	
Travel—Representatives . . . . .	652.53	
Travel—Directors . . . . .	30.95	
Insurance and Fire Protection . . . . .	4,825.42	
Unclassified . . . . .	297.35	
Equipment . . . . .	72.90	
Interest on Bonds Purchased . . . . .	195.01	
		11,403.02

*Operating:*

Heating . . . . .	\$1,405.80	
Water . . . . .	689.32	
Light and Power . . . . .	1,781.77	
Gasoline and Oil . . . . .	225.50	
		4,102.39

*Repairs and Equipment:*

Repairs to Property . . . . .	\$2,040.94	
Engineer . . . . .	91.23	
Janitor . . . . .	39.86	
Trackman . . . . .	13.50	
Carpenter . . . . .	4.38	
Painter . . . . .	.37	
Unclassified . . . . .	.50	
Equipment . . . . .	44.33	
		2,235.11

*General Expense:*

Handling Freight . . . . .	\$12,213.73	
		12,213.73

*Plant Addition:*

Equipment . . . . .	\$2,049.00	
		2,049.00

*Special:*

Refunds . . . . .	\$13.48	
Unclassified . . . . .	4.00	
		17.48

		\$60,916.38
Increase Surplus . . . . .	3,367.43	
Increase Plant . . . . .	94.01	
		\$64,377.82

MAINE TEACHERS' RETIREMENT ASSOCIATION  
COMPARATIVE BALANCE SHEET

**Investment Fund**

<i>Assets</i>	June 30, 1935	June 30, 1936
Cash . . . . .	\$ 4,536.37	\$ 29,216.79
Securities . . . . .	137,791.10	187,996.10
Accounts Receivable . . . . .	620.70	1,528.69
	\$142,948.17	\$218,741.58
<i>Liabilities</i>		
Members Accounts as per Ledger Cards . . .	\$140,382.21	\$213,888.99
Reserve for Members 1935 Contributions . .	892.24	
Reserve for Members 1936 Contributions . .		989.30
Surplus . . . . .	1,673.72	3,863.29
	\$142,948.17	\$218,741.58

**Reserve Fund**

<i>Assets</i>	June 30, 1935	June 30, 1936
Cash . . . . .	\$2,462.82	\$1,524.78
Securities . . . . .	57,429.90	62,891.15
	\$59,892.72	\$64,415.93
<i>Liabilities</i>		
Surplus . . . . .	\$59,892.72	\$64,415.93

**Cash Statement Investment Fund**  
**July 1, 1935 to June 30, 1936**

Cash on Hand July 1, 1935 . . . . .	\$4,536.37
Receipts:	
Members Contributions 1934-1935 . . . . .	\$71,577.44
Members Contributions 1935-1936 . . . . .	1,002.30
Accounts Receivable . . . . .	9,914.07
Interest Received from Banks . . . . .	534.28
Interest Received from Bonds . . . . .	8,912.50
Accrued Interest on Securities Sold . . . . .	154.24
Interest on Accounts Receivable . . . . .	170.62
Miscellaneous . . . . .	43.08
Sale of Bonds . . . . .	23,800.00
	116,108.53
	\$120,644.90

## Expenditures:

Withdrawals of Voluntary Temporary Mem- bers.....	\$1,229.50
Withdrawals of Voluntary Permanent Mem- bers.....	529.29
Withdrawals of Compulsory Members.....	16,525.28
Purchase of Bonds.....	72,393.67
Accrued Interest on Bonds Purchased.....	698.55
Miscellaneous.....	51.82

Total Expenditures.....	\$91,428.11
Cash Balance June 30, 1936.....	29,216.79
	<hr/>
	\$120,644.90

**Cash Statement Reserve Fund**  
**July 1, 1935 to June 30, 1936**

Cash Balance July 1, 1935.....	\$2,462.82
Receipts:	
Bank Interest Received.....	\$ 49.94
Bond Interest Received.....	2,877.50
Sale of Securities.....	14,525.00
Accrued Interest on Securities Sold.....	94.44
Miscellaneous.....	4.98
Profit on Securities Sold.....	850.00
	<hr/>
Total Receipts.....	18,401.86
	<hr/>
	\$20,864.68

## Expenditures:

Securities Purchased.....	\$19,136.25
Accrued Interest on Securities Purchased....	170.75
Miscellaneous.....	32.90
	<hr/>
	\$19,339.90
Cash Balance June 30, 1936.....	1,524.78
	<hr/>
	\$20,864.68

STATEMENT OF THE CONDITION OF  
THE FARM LANDS LOAN FUND AS OF JUNE 30, 1936

Number of Current Loans.....	150
Number of Foreclosures (Title Perfected).....	29
Number of Foreclosures (Title not Perfected).....	15
	—194
Principal Amount of Current Loans.....	\$295,158.22
Principal Amt. of Foreclosures (Title Perfected).....	76,489.59
Principal Amt. of Foreclosures (Title not Perfected).....	26,696.00
	\$398,343.81
Past Due Interest on Current Loans.....	\$11,592.41
Past Due Interest on Foreclosed Loans (Title Perfected).....	10,751.91
Past Due Interest on Foreclosed Loans (Title not Perfected).....	3,750.99
	\$26,095.31
Taxes, Insurance, etc., advanced on Current Loans.....	\$1,797.64
Taxes, Insurance, etc., advanced on Foreclosed Loans (Title Perfected).....	14,022.88
Taxes, Insurance, etc., advanced on Foreclosed Loans (Title not Perfected).....	2,277.04
	\$18,097.56

STATEMENT OF FORECLOSURES

(Title Perfected)

<i>Loan No.</i>	<i>Amount</i>	<i>Interest</i>	<i>Taxes, etc.</i>
27	\$2,200.00	\$440.00	\$ 3.58
32	3,800.00	665.00	445.19
43	4,000.00	800.00	653.44
47	1,600.00	320.00	299.79
63	800.00	95.00	20.70
77	6,000.00	1,010.00	2,047.40
87	3,500.00	525.00	1,871.03
94	4,500.00	900.11	16.50
95	2,750.00	275.00	1,189.57
104	3,000.00	600.00	533.28
122	2,434.59	176.78	289.59
124	5,000.00	625.00	47.65
136	2,680.00	335.00	361.92
141	2,000.00	185.00	237.56



143	2,850.00	285.00	215.00
150	4,000.00	300.00	1,665.25
159	1,200.00	180.00	53.40
160	1,500.00	152.50	175.48
163	2,075.00	175.64	141.99
167	1,400.00	175.00	325.39
172	1,500.00	300.00	5.30
176	3,000.00	150.00	1,197.12
181	1,600.00	270.00	307.62
184	1,200.00	90.00	391.96
189	3,000.00	525.00	1,048.83
197	1,200.00	160.00	102.61
213	2,000.00	300.00	40.68
215	900.00	112.50	171.95
273	3,300.00	577.50	34.93
283	1,500.00	46.88	128.17
	<hr/>	<hr/>	<hr/>
	\$76,489.59	\$10,751.91	\$14,022.88

STATEMENT OF FORECLOSURES  
(Title not Perfected)

<i>Loan No.</i>	<i>Amount</i>	<i>Interest</i>	<i>Taxes, etc.</i>
13	\$616.00	\$ 68.20	\$335.20
22	450.00	45.00	33.93
83	5,500.00	1,163.24	567.95
125	1,800.00	315.00	197.29
149	1,500.00	202.10	8.08
174	300.00	30.00	49.89
175	1,130.00	84.75	271.84
182	2,150.00	107.50	256.71
195	1,550.00	232.50	184.27
198	2,000.00	175.00	51.03
208	1,000.00	105.50	235.69
210	1,500.00	291.45	26.23
217	850.00	31.25	
254	4,550.00	779.50	35.98
280	1,800.00	120.00	22.95
	<hr/>	<hr/>	<hr/>
	\$26,696.00	\$3,750.99	\$2,277.04

## MUNICIPALITIES OF MAINE 1935-1936—(Over 2,500 in Population)

Population 1930	City or Town	Available Balance Beginning of Year	Receipts	Total Receipts and Balance	Payments	Available Balance Close of Year
70,910	Portland	\$39,386.75	\$7,839,031.17	\$7,878,417.92	\$7,788,430.08	\$89,987.84
34,939	Lewiston	28,568.03	1,875,333.19	1,903,901.22	1,865,940.79	37,960.43
28,749	Bangor	13,474.11	2,704,142.99	2,717,617.10	2,688,038.30	29,578.80
18,571	Auburn	138.31	1,243,996.05	1,244,134.36	1,242,136.52	1,997.84
17,063	Biddeford	715.16	1,308,959.16	1,309,674.32	1,303,937.32	5,737.00
17,198	Augusta	14,889.70	959,132.24	974,021.94	952,670.94	21,351.00
15,454	Waterville	15,950.35	1,427,330.49	1,443,281.44	1,334,965.73	108,315.71
13,840	South Portland	14,667.90	1,116,851.19	1,131,519.09	1,125,001.12	6,517.97
13,392	Sanford	43,500.28	1,082,922.35	1,126,422.63	1,071,950.14	*54,472.49
10,807	Westbrook	21,213.68	579,000.09	600,213.77	599,380.31	833.46
9,110	Bath	3,402.12	575,330.23	578,732.35	576,341.50	2,390.85
9,075	Rockland	24,870.96	325,999.78	350,870.74	329,492.21	21,378.53
8,726	Rumford	2,406.04	837,402.38	839,808.42	837,048.20	2,760.22
8,148	Livermore Falls	3,020.39	161,663.65	164,684.04	157,209.56	7,474.48
7,604	Brunswick	16,735.16	399,701.05	416,436.21	410,493.45	5,942.76
7,266	Old Town	3,720.58	470,745.64	474,466.22	453,505.39	20,960.83
7,248	Caribou	7,584.02	375,271.26	382,855.28	374,014.48	8,840.80
7,233	Saco	54,134.97	513,590.16	567,725.13	554,817.02	12,908.11
6,965	Presque Isle	13,845.15	206,826.30	220,671.45	212,031.52	8,639.93
6,865	Houlton	532.80	440,700.78	441,233.58	440,199.87	313.71
6,431	Skowhegan	7,725.34	367,529.67	375,255.01	374,079.21	1,175.80
6,329	Brewer	8,885.61	336,904.62	345,790.23	334,456.60	11,333.63
5,830	Millinocket	3,901.39	420,460.49	424,361.88	418,803.46	5,558.42
5,609	Gardiner	1,053.90	361,100.69	362,154.59	360,336.18	1,818.41
5,553	Belfast	1,374.24	238,180.30	239,554.54	239,119.70	434.84
5,470	Calais	605.75	394,408.17	395,013.92	394,880.87	133.05
5,393	Fort Fairfield	65.33	301,122.31	301,187.64	297,661.48	3,526.16
5,329	Fairfield	4,692.62	230,389.45	235,082.07	228,931.62	6,150.45
4,761	Mexico	13,123.08	202,706.94	215,830.02	200,348.95	15,481.07
4,726	Fort Kent	146.78	76,574.55	76,721.33	76,286.74	434.59
4,721	Van Buren	1,391.27	97,433.57	98,824.84	96,684.12	2,140.72
4,486	Bar Harbor	20,026.14	549,113.67	569,139.81	568,081.81	1,058.00
4,400	Kittery	567.61	213,468.09	214,035.70	213,801.76	233.94
4,063	Dexter	90.18	176,976.39	177,066.57	174,458.29	2,608.28
4,002	Lisbon	965.76	175,296.42	176,262.18	173,171.30	3,090.88
3,956	Madison	3,564.58	261,240.88	264,805.46	249,892.61	14,912.85
3,917	Winslow	7,508.49	295,909.24	303,417.73	298,671.36	4,746.37
3,761	Paris	8,125.49	210,609.96	218,735.45	207,238.22	11,497.23

\*Of this Balance \$18,823.51 is Impounded.

MUNICIPALITIES OF MAINE 1935-1936—(Over 2,500 in Population), concluded

Population 1930	City or Town	Available Balance Beginning of Year	Receipts	Total Receipts and Balance	Payments	Available Balance Close of Year
3,472	Dover-Foxcroft . . . . .	4,614.18	208,166.94	212,781.12	209,974.72	2,806.40
3,606	Camden . . . . .	4,397.91	257,477.63	261,875.54	260,067.78	1,807.76
3,600	Farmington . . . . .	10,326.26	174,211.78	184,538.04	176,112.96	8,425.08
3,557	Ellsworth . . . . .	5,696.14	240,256.61	245,952.75	231,352.83	14,599.92
3,533	Madawaska . . . . .	(6,753.68) Overdraft	197,719.81	190,966.13	187,804.48	3,161.65
3,466	Eastport . . . . .	3,324.26	62,739.01	66,063.27	58,475.40	7,587.87
3,338	Orono . . . . .	1,923.81	147,785.90	149,709.71	148,404.05	1,305.66
3,302	Kennebunk . . . . .	16,616.91	172,734.28	189,351.19	189,340.69	10.50
3,266	Wilton . . . . .	2,545.29	142,106.90	144,652.19	144,206.13	446.06
3,145	Norway . . . . .	1,647.28	159,893.60	161,540.88	160,751.78	789.10
3,106	Jay . . . . .	5,221.50	183,026.41	188,247.91	183,597.50	4,650.41
3,035	Gorham . . . . .	8,536.77	169,126.57	177,663.34	168,199.54	9,463.80
2,983	Lubec . . . . .	368.47	97,531.01	97,899.48	96,470.39	1,429.09
2,970	Lincoln . . . . .	2,667.18	136,767.75	139,434.93	136,683.65	2,751.28
2,910	Milo . . . . .	6,577.74	143,240.52	149,818.26	147,609.91	2,208.35
2,675	Hallowell . . . . .	(2,888.25) Overdraft	139,604.97	136,716.72	135,183.56	1,533.16
2,664	Oakland . . . . .	5,245.85	130,207.33	135,453.18	133,331.83	2,121.35
2,650	South Berwick . . . . .	619.89	116,799.79	117,419.68	117,411.59	8.09
2,649	Bridgton . . . . .	6,633.62	134,868.35	141,501.97	139,758.88	1,743.09
2,532	York . . . . .	18,090.85	271,507.40	289,598.25	288,394.92	1,203.33
470,959		\$501,982.60	\$32,639,128.12	\$33,141,110.72	\$32,538,361.32	\$602,749.40

DEPARTMENT OF AUDIT

MUNICIPALITIES OF MAINE—1935-1936—(Over 2,500 in Population)

Population 1930	City or Town	Valuation	Commitment	Collected in Current Year	Percentage of Commitment Collected	Auto Excise Tax	Bonded Indebtedness in Current Year		Total Bonded Debt End of Year	Other Indebtedness Outstanding Notes
							Reduction	Increase		
70,910	Portland	\$85,828,100.00	\$3,815,055.82	\$3,428,215.48	89.8	\$107,764.95		\$51,094.00	\$5,066,120.00	
34,939	Lewiston	31,413,084.00	1,100,735.19	1,073,486.64	97.5	35,946.00	\$78,000.00		1,406,000.00	\$100,000.00
28,749	Bangor	27,684,834.00	1,238,520.00	1,099,226.00	88.7	45,073.00	520,000.00		690,000.00	39,985.00
18,571	Auburn	17,108,125.00	651,162.32	603,001.02	92.6	26,268.17	39,600.00		643,000.00	52,000.00
17,663	Biddeford	12,296,958.00	583,453.31	467,410.57	80.1	14,505.10	46,000.00	165,000.00	599,000.00	
17,198	Augusta	11,895,290.00	542,720.20	477,595.48	83.8	24,806.68	21,500.00		487,505.36	
15,454	Waterville	12,587,790.00	581,388.50	531,882.59	91.1	17,667.46			614,000.00	
13,840	South Portland	12,066,130.00	592,197.24	512,679.46	86.5	21,825.74		82,500.00	596,000.00	
13,392	Sanford	10,147,183.50	508,334.20	445,062.02	87.5	16,198.25	55,000.00		414,000.00	40,452.75
10,807	Westbrook	9,088,510.00	322,114.65	311,282.99	96.5	12,898.65	12,000.00		270,000.00	21,900.00
9,110	Bath	7,893,372.00	356,084.78	277,519.60	77.7	11,344.39	10,000.00		*466,000.00	16,000.00
9,075	Rockland	6,063,089.00	299,118.81	163,105.51	54.5	10,951.33	2,900.00		331,950.00	130,659.89
8,726	Rumford	6,792,020.00	366,147.12	336,069.47	91.7	8,448.09	18,000.00		232,000.00	53,000.00
8,148	Livernore Falls	2,120,016.00	103,299.75	96,110.84	93.0	3,495.76	6,700.00		71,000.00	28,500.00
7,604	Brunswick	5,423,968.00	234,766.65	231,389.46	98.7	9,359.40	64,100.00		46,800.00	65,925.00
7,266	Old Town	4,007,175.00	214,365.50	207,615.08	96.6	6,452.88		48,000.00	185,000.00	101,500.00
7,248	Caribou	3,521,650.00	191,228.45	113,876.73	59.1	5,668.28	10,000.00		135,000.00	165,813.86
7,233	Saco	6,914,312.00	334,299.63	280,792.85	83.8	9,592.97		32,500.00	294,500.00	200,000.00
6,965	Presque Isle	4,237,420.00	208,396.40	129,626.22	62.0	9,142.26			125,000.00	67,258.93
6,865	Houlton	4,280,965.00	230,179.91	176,217.44	76.5	9,129.66	17,000.00		166,000.00	37,000.00
6,431	Skowhegan	5,074,601.00	240,464.99	207,667.35	86.3	8,300.00	24,000.00		169,000.00	39,408.33
6,329	Brewer	4,648,585.00	221,458.96	183,501.70	81.9	7,745.81	5,000.00		192,000.00	5,000.00
5,830	Millinocket	4,413,305.00	252,224.88	249,830.93	98.8	5,955.64	10,000.00		120,000.00	37,000.00
5,609	Gardiner	4,892,928.00	201,155.52	126,601.43	62.6	7,971.32	16,000.00		†190,000.00	75,000.00
5,553	Belfast	3,254,803.10	177,469.56	134,157.44	75.7	3,840.89	8,000.00		545,000.00	
5,470	Calais	2,834,450.00	157,470.30	129,178.73	82.1	2,772.04	3,000.00		71,000.00	81,287.37
5,393	Fort Fairfield	3,108,437.00	190,410.78	93,667.12	49.0	2,018.62	14,000.00		84,000.00	149,876.84
5,329	Fairfield	2,715,860.00	145,612.76	145,335.00	99.8	5,138.60	7,000.00		108,000.00	13,250.00
4,761	Mexico	1,318,856.25	85,501.09	65,943.88	77.1	3,414.00		65,000.00	65,000.00	8,000.00
4,726	Fort Kent	1,038,627.00	63,474.36	40,332.93	63.4	2,668.81			1,800.00	158,402.84
4,721	Van Buren	1,167,910.00	66,736.76	43,276.45	65.1	2,825.08			85,000.00	54,514.27
4,486	Bar Harbor	7,311,959.65	326,990.72	293,568.81	89.8	8,929.47			35,000.00	189,166.00
4,400	Kittery	2,093,965.00	124,190.18	112,592.34	90.3	7,084.17	4,500.00		35,100.00	11,800.00
4,063	Dexter	2,262,748.00	109,425.44	97,858.26	89.4	4,415.33	7,000.00		59,000.00	24,320.00
4,002	Lisbon	2,951,051.00	120,949.04	113,250.27	93.6	3,534.14	2,000.00		†121,000.00	36,200.00

\*Sinking Fund of \$83,960.97.  
 †Sinking Fund of \$5,166.55 against this.  
 ††Sinking Fund of \$4,184.20 against this.

MUNICIPALITIES OF MAINE 1935-1936—(Over 2,500 in Population)—concluded

Population 1930	City or Town	Valuation	Commitment	Collected in Current Year	Percent- age of Commit- ment Collected	Auto Excise Tax	Bonded Indebtedness in Current Year		Total Bonded Debt End of Year	Other Indebtedness Outstanding Notes
							Reduction	Increase		
3,956	Madison . . . . .	3,356,490.00	154,042.05	141,755.39	91.5	3,736.38	10,000.00		65,000.00	41,000.00
3,917	Winslow . . . . .	3,176,365.00	177,925.81	168,149.08	95.0	2,768.68	10,000.00		90,000.00	20,000.00
3,761	Paris . . . . .	2,212,253.00	114,186.65	95,051.90	83.3	3,998.71			178,000.00	12,700.00
3,472	Dover-Foxcroft . . . . .	2,793,079.00	129,068.78	115,261.60	89.1	5,349.87	4,000.00		24,000.00	10,247.46
3,606	Camden . . . . .	3,948,230.00	173,291.25	157,035.73	91.1	5,826.25	20,500.00		145,800.00	13,000.00
3,600	Farmington . . . . .	2,703,375.00	119,218.03	116,448.15	97.4	6,132.70	7,000.00		88,000.00	20,853.00
3,557	Ellsworth . . . . .	3,306,804.00	186,583.72	132,624.01	79.6	5,430.93	21,000.00		††154,000.00	20,000.00
3,533	Madawaska . . . . .	2,318,296.00	102,293.73	87,939.41	85.2	1,796.10	9,500.00		99,500.00	6,800.00
3,466	Eastport . . . . .	1,348,915.00	90,133.51	66,817.25	73.3	2,777.84			65,000.00	5,150.00
3,338	Orono . . . . .	2,119,863.97	101,378.56	93,195.45	92.8	2,038.55	3,000.00		*83,500.00	
3,302	Kennebunk . . . . .	2,964,789.00	128,438.91	119,056.35	93.0	4,456.86	3,500.00		31,500.00	16,122.66
3,266	Wilton . . . . .	1,715,301.00	78,734.32	78,734.32	100.0	4,036.00	3,000.00		74,000.00	6,000.00
3,145	Norway . . . . .	1,804,892.00	101,465.46	93,557.15	92.0	4,777.24	2,000.00		74,000.00	6,000.00
3,106	Jay . . . . .	2,436,798.00	108,419.11	99,550.00	92.0	2,431.99		45,000.00	45,000.00	15,738.00
3,035	Gorham . . . . .	2,671,875.00	101,634.69	101,292.82	99.6	3,043.00				15,000.00
2,983	Lubec . . . . .	1,140,233.00	70,207.13	68,235.17	97.1	2,541.14			15,300.00	7,000.00
2,970	Lincoln . . . . .	1,320,668.00	88,019.26	77,962.13	87.5	3,721.83	2,000.00		10,000.00	27,000.00
2,910	Milo . . . . .	1,512,376.00	101,506.70	88,491.77	87.1	2,937.67	2,500.00		75,500.00	12,370.00
2,675	Hallowell . . . . .	1,917,120.00	90,512.05	71,313.44	78.8	3,069.64			83,000.00	
2,664	Oakland . . . . .	1,438,499.00	101,521.43	91,364.75	90.0	2,929.03	4,000.00		29,000.00	28,000.00
2,650	South Berwick . . . . .	1,139,921.00	68,685.95	68,489.67	99.7	2,602.70	3,000.00		47,000.00	7,000.00
2,649	Bridgton . . . . .	1,645,583.00	86,719.15	75,935.75	87.0	3,284.18	2,000.00		28,500.00	1,500.00
2,532	York . . . . .	4,172,899.00	189,207.46	178,607.11	94.7	5,588.36	8,500.00		64,500.00	28,925.00
470,959		\$383,622,702.47	\$17,620,297.48	\$15,385,796.49	87.2	\$568,728.79	\$1,116,800.00	\$489,094.00	\$16,121,875.36	\$2,730,627.20

Average

†Sinking Fund of \$18,030.00 against this.

††Sinking Fund of \$4,779.00 against this.

\*\*Sinking Fund of \$27,278.10 against this.

DEPARTMENT OF AUDIT

CASH RECEIPTS—STATE OF MAINE

	Year Ended June 30, 1933	Year Ended June 30, 1934	Year Ended June 30, 1935	Year Ended June 30, 1936
Corporation Changes . . . . .	\$ 1,455.00	\$ 3,275.00	\$ 5,122.50	\$ 1,130.00
Foreign Corporations . . . . .	4,470.00	4,580.00	4,400.00	4,480.00
New Corporations . . . . .	3,800.00	8,091.20	4,850.00	3,182.50
Dog License Deficiencies . . . . .	10,305.00	14,521.00	12,316.24	8,787.00
Farm Lands Loan Commission—Interest . . . . .	21,761.72	27,774.88	27,932.80	21,896.00
Fees of Office . . . . .	61,585.38	59,034.34	58,381.40	57,521.41
Fines and Licenses, Inland Fish and Game Commission . . . . .	9,516.54	10,715.87	8,600.55	11,462.26
Fines and Licenses, Sea and Shore Fisheries . . . . .	5,421.00	5,014.53	5,396.00	7,425.47
Interest on General Fund . . . . .	34,839.42	7,276.86	1,938.84	2,343.52
Miscellaneous Items . . . . .	29,127.15	16,614.18	16,220.74	20,287.42
Tax on Collateral Inheritance and Estates . . . . .	733,743.31	548,008.94	744,906.34	642,076.73
Express Companies . . . . .	19,949.61	18,985.83	18,833.39	17,304.89
Insurance Companies . . . . .	471,078.75	435,699.91	449,593.19	478,065.01
Loan and Building Associations . . . . .	4,117.44	3,738.22	3,215.15	3,032.84
Parlor and Sleeping Car Companies . . . . .	973.92	853.75	844.22	780.16
Personal Property . . . . .	6,660.33	6,405.15	6,316.61	5,415.57
Railroad Companies . . . . .	991,648.24	955,625.81	990,451.47	1,024,990.70
Savings Banks and Trust Companies . . . . .	449,553.26	331,632.08	294,726.62	288,896.69
Telephone and Telegraph Companies . . . . .	311,589.30	300,958.06	312,202.23	321,679.45
Corporations . . . . .	256,730.83	256,900.00	231,501.00	230,613.00
Duties on Commissions . . . . .	3,200.00	3,580.00	3,820.00	3,910.00
State Institutions . . . . .	82,368.61	85,567.59	85,590.29	86,067.74
Board and Care of Neglected Children . . . . .	135,738.40	180,096.65	190,306.00	191,429.18
State Tax, including Unincorporated Lands . . . . .	4,724,874.17	5,486,251.59	5,006,685.68	4,931,476.34
Automobile Fees . . . . .	2,517,455.91	3,169,491.48	3,155,967.19	3,406,695.97
State Tax on Wild Lands (Suspense) . . . . .	22,366.54	68,144.49	68,526.88	30,696.85
Gasoline Taxes . . . . .	4,198,517.01	4,125,606.66	5,056,405.25	4,763,157.36
State Highway Commission Bonds, United States, etc. . . . .	7,331,056.77	1,483,670.57	723,102.04	1,548,047.29
To Highway Appropriations—All Other . . . . .	1,537,837.99	1,701,994.54	2,493,375.93	2,379,038.52
Income Credited to Appropriations . . . . .	1,001,723.41	1,431,970.14	1,117,118.02	2,315,734.18
State Highway Commission Bonds, Kennebec Bridge . . . . .				
Tax on Bank Stock . . . . .	49,724.52	73,542.83	128,647.33	84,677.06
Tax on Maine Forestry District . . . . .	112,617.97	149,234.67	128,403.35	136,596.34
Federal Government—Vocational Education and Rehabilitation . . . . .	55,275.69	52,116.19	76,128.67	75,617.15
Temporary Loan . . . . .	1,993,985.56	795,975.90	798,000.00	1,995,585.57
County Taxes . . . . .	126,712.96	97,184.57	110,513.64	100,922.39
Departmental Supplies . . . . .	40,726.54	40,223.43	58,250.38	71,579.25
Dog Licenses . . . . .	46,483.00	42,640.00	47,215.81	51,034.00
Special Tax on Cities and Towns . . . . .		165.31	240.00	
Lands Reserved for Public Uses—Investment Fund . . . . .	22,000.00	141,442.91		
Lands Reserved for Public Uses—Trust Fund . . . . .	4,128.82	10,490.76	13,914.50	53,526.93
Farm Lands Loan Commission—Repayment of Loans . . . . .	11,372.60	18,498.28	32,056.42	21,154.18

CASH RECEIPTS—STATE OF MAINE—concluded

	Year Ended June 30, 1933	Year Ended June 30, 1934	Year Ended June 30, 1935	Year Ended June 30, 1936
Farm Lands Loan Commission—Interest on Investment Account	—	—	—	—
Aeronautical Fund	—	2,298.76	3,497.89	—
State Trust Fund	4.99	8,718.07	107,150.00	4,062.50
Farm Lands Loan Commission—Special Loan Account	—	—	—	—
Maine Teachers' Retirement Association	41,614.45	41,940.71	79,731.87	103,141.99
Passamaquoddy Indian Fund	6,608.48	4,212.29	6,945.69	12,175.77
Economy Deductions	174,745.91	5,179.54	—	—
Interest on State Trust Funds	30,969.39	36,874.83	46,353.59	41,176.29
To 1932 Appropriations	20,157.99	—	—	—
State Contingent Fund	—	2,000.00	—	—
State of Maine Building, Eastern States Exposition	—	—	—	—
Dividends from Closed Banks	—	—	19,919.38	24,106.31
Interest on State Taxes	—	—	12,930.00	34,108.69
Maine State Liquor Commission	—	—	1,535,226.92	4,232,936.67
Maine State Licensing Bureau	—	—	281,236.08	606,388.85
State Receipts	\$27,720,593.88	\$22,274,812.17	\$24,585,008.09	\$30,456,413.99
Special Federal Government Relief Funds	431,833.00	4,402,264.06	12,029,594.09	4,309,723.68
Total Cash Receipts	\$28,152,426.88	\$26,677,076.23	\$36,614,602.18	\$34,766,137.67

DEPARTMENT OF AUDIT

CASH EXPENDITURES—STATE OF MAINE

	Year Ended June 30, 1933	Year Ended June 30, 1934	Year Ended June 30, 1935	Year Ended June 30, 1936
Adjutant General.....	\$139,992.66	\$133,817.64	\$138,153.96	\$137,796.50
Attorney General.....	24,366.33	32,336.01	32,035.81	41,732.37
Bank Commissioner.....	54,990.01	45,691.67	53,844.61	56,540.29
Board of Prison Commissioners.....	2,048.16	34.42	—	—
Bureau of Taxation (Board of State Assessors).....	26,434.58	29,649.49	30,726.99	33,953.69
Bureau of Budget.....	5,909.98	5,380.63	8,181.80	6,578.48
Bureau of Accounts and Control.....	70,372.10	77,219.32	127,591.76	159,491.11
Bureau of Purchases.....	27,636.47	57,326.15	59,728.49	83,307.58
Bureau of Institutional Service.....	19,701.67	30,955.59	39,629.03	61,557.96
Bonds and Interest.....	2,492,910.64	2,322,949.88	2,332,068.98	2,358,017.40
Claims and Deficiencies.....	—	—	—	39,822.41
Commissioner of Agriculture.....	264,840.45	221,695.00	300,220.62	414,609.26
Commissioner of Finance.....	58.36	—	—	—
Commissioner of Uniform Legislation.....	343.90	382.23	199.50	252.50
County Attorneys.....	23,449.56	21,430.41	21,236.80	23,449.56
Department of Health and Welfare.....	813,307.64	978,640.78	1,233,378.12	2,137,531.56
Department of Labor and Industry.....	14,602.74	11,665.61	14,258.29	21,152.37
Examining Boards.....	9,738.08	14,949.15	18,440.31	30,842.63
Executive Department.....	80,882.68	77,623.83	54,955.94	43,559.64
Forest Commissioner.....	226,684.90	208,290.95	257,923.12	221,606.69
Gas Tax (Rebates and Administration).....	167,311.14	150,491.97	169,746.09	174,451.14
Industrial Accident Commission.....	32,741.55	27,070.06	30,819.16	33,840.35
Inland Fish and Game Commissioner.....	413,390.47	391,117.98	416,914.52	441,443.10
Insurance Commissioner.....	12,907.65	11,163.96	12,596.41	14,237.85
Legislative Department.....	201,900.34	45,461.18	223,106.80	12,515.92
Maine Development Commission.....	68,529.77	71,735.99	71,735.99	94,547.61
Maine State Library.....	44,337.93	34,762.99	41,289.99	44,712.41
Maine State Liquor Commission.....	—	—	1,346,376.65	3,823,800.33
Maine State Licensing Board.....	—	42,434.86	42,599.47	61,967.63
Maine State Planning Board.....	—	504.02	8,844.82	5,112.39
Miscellaneous Appropriations.....	180,461.68	219,381.75	227,826.72	242,539.38
Public Utilities Commission.....	133,682.28	80,122.84	94,120.76	105,886.59
Passamaquoddy and Penobscot Indians.....	69,804.38	79,892.40	90,160.87	94,991.51
Port of Portland Authority.....	—	—	—	—
Sea and Shore Fisheries.....	68,907.96	52,219.58	63,215.40	66,959.52
Secretary of State.....	161,285.10	228,199.51	149,658.58	158,666.14
State Auditor.....	24,251.01	13,857.12	16,960.14	22,955.22
Soldiers' Bonus Fund.....	4,600.00	400.00	300.00	600.00
State Commissioner of Education.....	2,460,827.30	2,609,460.01	2,515,341.48	2,586,962.59
State Board of Arbitration.....	—	123.93	—	—
State Department of Health.....	149,718.74	143,441.49	157,631.88	205,951.44
State Department of Public Welfare.....	929,609.47	926,701.13	1,068,840.79	1,159,920.37



CASH EXPENDITURES—STATE OF MAINE—concluded

	Year Ended June 30, 1933	Year Ended June 30, 1934	Year Ended June 30, 1935	Year Ended June 30, 1936
State Historian . . . . .				
State Highway Police . . . . .	133,942.27	146,388.25	172,422.41	225,782.64
State Park Commission . . . . .	1,757.00	1,316.61	6,159.84	1,856.63
State Racing Commission . . . . .				13,413.55
Superintendent of Public Buildings . . . . .	106,924.79	63,535.38	103,700.67	79,537.37
Supreme, Judicial and Superior Courts . . . . .	181,273.31	170,970.44	171,987.30	181,598.49
Treasurer of State . . . . .	16,389.35	15,169.08	18,252.85	23,730.18
Trustees . . . . .				
University of Maine . . . . .	758,981.54	522,845.50	522,466.00	552,944.16
Augusta State Hospital . . . . .	332,653.74	327,615.60	387,224.01	521,172.88
Bangor State Hospital . . . . .	274,914.33	266,472.62	290,082.67	402,486.80
Central Maine Sanatorium . . . . .	169,085.24	152,610.90	223,485.63	173,707.49
Maine School for the Deaf . . . . .	44,176.80	42,656.85	44,331.54	54,485.51
Maine State Prison . . . . .	151,342.81	165,562.41	182,881.81	265,689.36
Northern Maine Sanatorium . . . . .	101,087.18	91,298.24	104,923.43	109,691.77
Pownal State School . . . . .	241,805.49	229,200.66	260,656.08	510,793.28
State Military and Naval Children's Home . . . . .	22,787.11	22,373.61	32,591.76	25,121.95
State Reformatory for Men . . . . .	51,400.95	49,761.26	52,220.37	55,661.79
State Reformatory for Women . . . . .	58,640.26	61,980.60	55,113.01	72,585.87
State School for Boys . . . . .	61,669.04	63,801.77	67,759.54	109,558.25
State School for Girls . . . . .	69,996.90	63,970.18	78,240.38	101,731.02
Western Maine Sanatorium . . . . .	113,308.27	121,368.09	137,141.41	134,628.59
State Highway Commission . . . . .	11,980,826.40	7,124,009.98	9,148,841.26	9,265,406.86
Miscellaneous Revenue Accounts				
Temporary Loans . . . . .	2,002,250.00	800,000.00	800,000.00	2,000,000.00
Tax on Bank Stock . . . . .	235,494.76	71,249.82	73,567.61	100,818.92
County Taxes . . . . .	126,712.96	97,184.07	110,513.64	100,922.39
Departmental Supplies . . . . .	53,793.42	61,472.79	76,443.93	59,511.48
Check Clearing Account . . . . .	285,477.38	162,506.37	3,765.11	10,115.09
Maine Teachers' Retirement Association . . . . .	41,614.45	42,052.71	79,731.87	103,141.99
State Trust Fund . . . . .		2,000.00	118,390.37	
Other Revenue Accounts . . . . .	202,365.09	195,167.24	110,350.24	109,826.88
State Expenditures . . . . .	\$27,243,208.52	\$20,522,925.09	\$24,903,905.39	\$30,589,784.68
Special Federal Government Relief Funds . . . . .	47,766.03	4,612,710.59	11,566,166.12	4,871,690.48
Total Cash Expenditures . . . . .	\$27,290,974.55	\$25,135,635.68	\$36,470,071.51	\$35,461,475.16

DEPARTMENT OF AUDIT

## RECEIPTS AND EXPENDITURES OF ACADEMIES AND INSTITUTES FOR THE 1936 FISCAL YEAR

	Received from State	Received from Other Sources	Total Receipts	Total Expenditures	Trust Funds (Par Value)	Interest on Trust Funds
Anson Academy . . . . .	\$3,665.90	\$5,154.83	\$8,820.73	\$9,573.98	\$5,500.00	\$ 118.53
Aroostook Central Institute . . . . .	2,090.00	1,710.47	3,800.47	3,797.09		
Berwick Academy . . . . .	1,620.00	18,519.59	20,139.59	20,719.69	69,521.28 *	2,035.92
Bluehill-George Stevens Academy . . . . .	1,493.00	4,852.50	6,345.50	6,383.91		
Bridgewater Classical Institute . . . . .	1,373.00	1,728.15	3,101.15	3,084.63		
Bridgton Academy . . . . .	2,447.00	14,811.35	17,258.35	21,652.50	33,390.81	1,473.59
Calais Academy . . . . .	1,900.00	999.91	2,899.91	2,621.35	3,937.23	97.13
Cherryfield Academy . . . . .	1,535.00	2,598.92	4,133.92	3,749.74	9,000.00	388.92
Coburn Classical Institute . . . . .	1,750.00	20,931.53	22,681.53	23,695.91	39,832.75	2,000.07
Corinna Union Academy . . . . .	1,125.00	1,000.13	2,125.13	2,177.42	7,200.00	214.81
East Corinth Academy . . . . .	2,125.50	9,119.90	11,245.40	11,795.24	12,545.83	559.90
Eastern Maine Institute . . . . .	1,709.00	3,362.85	5,071.85	4,828.00		
Erskine Academy . . . . .	2,503.21	4,011.05	6,514.26	7,322.83	17,891.69	1.62 †
Foxcroft Academy . . . . .	1,060.00	18,548.15	19,608.15	19,078.02	57,249.11 ††	1,420.15
Freedom Academy . . . . .	2,519.00	5,147.85	7,666.85	5,194.92		
Fryeburg Academy . . . . .	2,345.00	41,132.01	43,477.01	43,114.80	13,779.21	525.00
Gould Academy . . . . .	600.00	38,578.29	39,178.29	41,377.00	65,120.87	4,882.06
Greeley Institute . . . . .	1,245.99	8,049.57	9,295.56	9,273.87	27,406.48	1,263.23
Hampden Academy . . . . .	2,209.50	8,792.93	11,002.43	10,796.63	12,582.72 †	461.00
Hartland Academy . . . . .	2,133.00	5,437.46	7,570.46	8,598.10	8,000.00	325.00
Hebron Academy . . . . .	1,000.00	98,312.71	99,312.71	103,713.00	258,196.22 *	8,108.47
Higgins Classical Institute . . . . .	2,230.00	30,535.72	32,765.72	31,636.84	18,500.00	721.25
Leavitt Institute . . . . .	2,336.56	20,340.89	22,677.45	23,136.76	76,662.59 *	3,939.25
Lebanon Academy . . . . .	1,120.00	3,343.41	4,463.41	3,649.88	3,100.00	101.75
Lee Academy . . . . .	4,676.33	6,991.51	11,667.84	11,754.81	12,017.33 *	1,773.69
Limington Academy . . . . .	1,723.65	3,265.00	4,988.65	4,990.14	4,568.48 *	261.41
Lincoln Academy . . . . .	2,580.00	20,608.67	23,188.67	23,738.39	24,005.54	1,135.87
Litchfield Academy . . . . .	1,190.00	1,303.33	2,493.33	2,691.03	8,081.44	117.50
Maine Central Institute . . . . .	4,525.00	24,467.18	28,992.18	29,515.23	49,722.30	1,602.48
Maine Wesleyan Seminary . . . . .	1,000.00	10,775.80	11,775.80	10,777.81	210,774.88	10,640.26
Monmouth Academy . . . . .	2,483.09	7,139.28	9,622.37	8,794.31	7,128.58	241.62
Monson Academy . . . . .	1,128.00	1,740.00	2,868.00	4,913.73	9,925.00	300.00
Nasson College . . . . .	3,012.00	15,129.35	18,141.35	17,321.03	20,782.49	147.50
Oak Grove Seminary . . . . .	3,000.00	61,509.87	64,509.87	58,986.58	76,610.13	3,427.92
Parsonsfield Seminary . . . . .	500.00	9,363.50	9,863.50	10,049.77	116,921.26 *	4,705.77
Patten Academy . . . . .	1,758.00	7,255.27	9,013.27	9,022.15	7,300.00	370.00
Pennell Institute . . . . .	1,499.00	5,020.05	6,519.05	6,682.67	29,169.41	1,634.51
Ricker Classical Institute . . . . .	3,168.00	35,755.07	38,923.07	41,172.52	32,100.52	929.16
Robert W. Traip Academy . . . . .	1,755.00	15,041.50	16,796.50	17,538.70	35,321.24	1,846.50
St. Joseph's Academy . . . . .	1,746.00	15,487.58	17,233.58	17,178.87		
Somerset Academy . . . . .	1,649.66	2,067.38	3,717.04	3,863.87	21,829.80	837.69
Washington Academy . . . . .	2,430.00	13,021.42	15,451.42	15,442.51	40,389.71	1,541.50
Westbrook Junior College . . . . .	2,846.00	46,134.32	48,980.32	56,670.74	30,665.06 *	1,011.03
Wilton Academy . . . . .	2,280.72	19,050.41	21,331.13	21,384.95	17,271.57 *	1,010.89
Wiscasset Academy . . . . .	2,008.00	3,361.80	5,369.80	5,335.95		
	\$91,094.11	\$691,508.46	\$782,602.57	\$799,797.87	\$1,494,001.53	\$62,172.95

\*Book Value.

†Trust Fund Income not required for use of Academy deposited in separate savings account.

†Also 2 Shares Massachusetts Utilities Associates No Par Value.

\*\*Also 100 Shares Massachusetts Investors No Par Value.

††Also 12 Shares Electric Bond &amp; Share Co. and 3 Shares Seattle Gas Co. No Par Value.