

# MAINE STATE LEGISLATURE

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Report

OF THE  
STATE  
AUDITOR

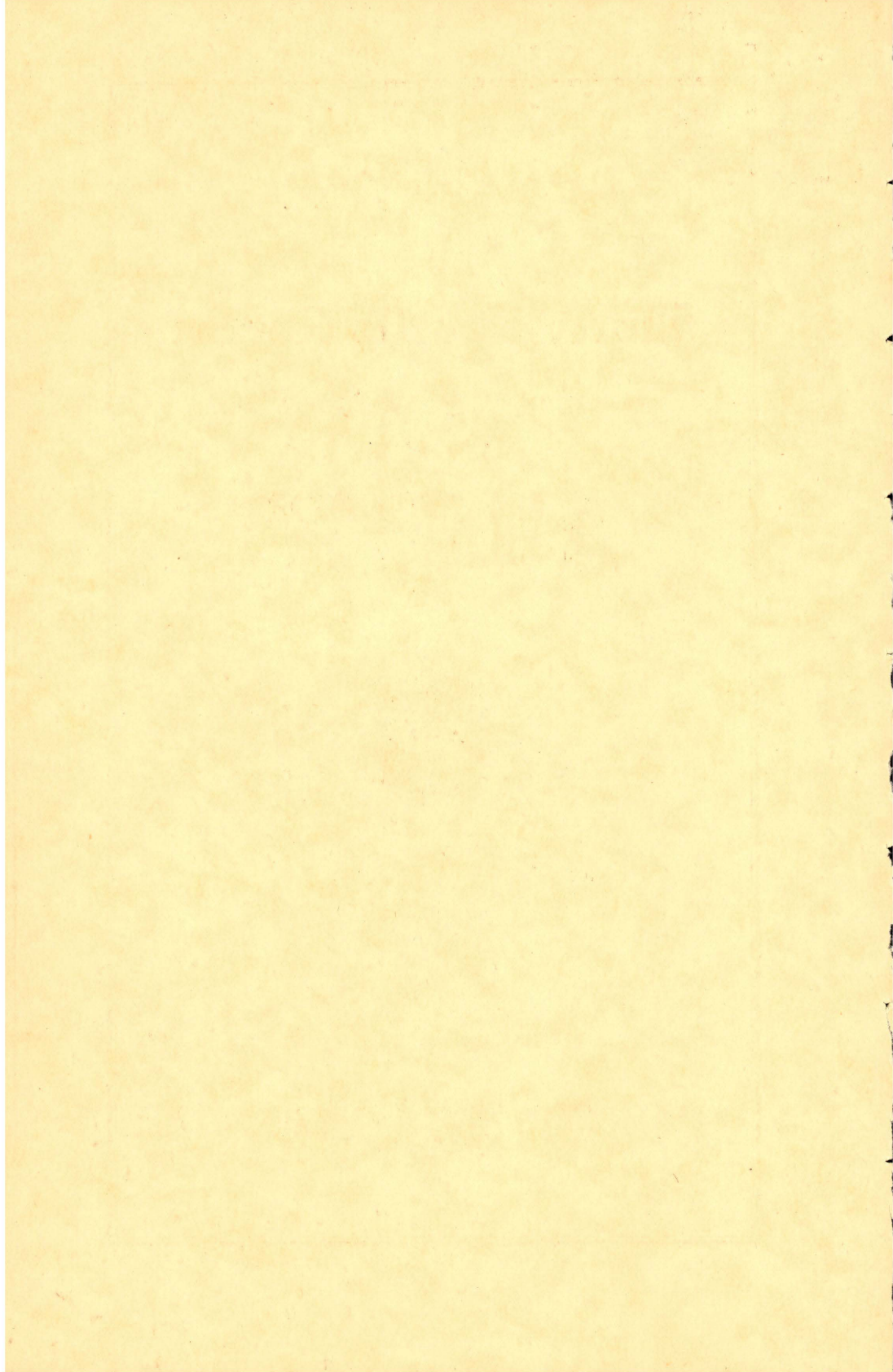


FOR PERIOD

JULY 1, 1952 - JUNE 30, 1953

*Fred M. Berry*

STATE AUDITOR



STATE OF MAINE

# Thirty-Fourth Report

Of The

*STATE AUDITOR*



For Period

JULY 1, 1952 to JUNE 30, 1953

Fred M. Berry  
State Auditor



*State Auditors  
and  
Terms Of Office*

1907 - 1910	Charles P. Hatch	Portland
1911 - 1912	Lamont A. Stevens	Wells
1913 - 1914	Timothy F. Callahan	Lewiston
1915 - 1916	J. Edward Sullivan	Bangor
1917 - 1921	Roy L. Wardwell	Augusta
1922 - 1940	Elbert D. Hayford	Farmingdale
1940 - 1944	William D. Hayes	Bangor
1945 -	Fred M. Berry	Augusta

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FRED M. BERRY  
STATE AUDITOR



STATE OF MAINE  
**State Department of Audit**  
Augusta

December 17, 1953

The Honorable Burton M. Cross  
Governor of Maine

Members of the Ninety-sixth Legislature

In accordance with the provisions of Chapter 16, Revised Statutes of 1944, and amendments thereto, it is my pleasure to submit the annual report of the State Auditor for the fiscal year ended June 30, 1953.

The fiscal affairs of the State have been very ably handled by those officials who administer the financial policies of the many State departments and institutions. This is well illustrated by the fact that all departments and institutions under budget control, closed the year by turning back to the surplus of the State's general fund over two million dollars (\$2,127,002.63) from their appropriation accounts. An approximate saving of seven per cent was the result.

In our work, procedures applicable to governmental auditing have been followed to the extent believed necessary in order to discharge our duties under the letter and spirit of the statutes. I am happy to certify that this report reflects to the best of my knowledge and belief, true statements of the State's financial affairs. I am also pleased to mention that our audit work was greatly enhanced by the splendid cooperation received from members of the auditing staff and other governmental employees.

Respectfully submitted,

  
State Auditor

# *Annual Report* *State Department of Audit* *Fiscal Year 1952-53*

During the fiscal year ended June 30, 1953, the State Department of Audit conducted 411 audits of governmental agencies. An individual audit report was rendered to each agency including comments and statements of fiscal operations of the audit findings. Recommendations were also included, if any were considered necessary.

Of the 411 audits made by the State, the great majority showed compliance with statutory requirements and, in general, maintained satisfactory accounts with the exception of four, these applying to towns where deficiencies were noted in the accounts of certain fiscal officers. In each case, the determined deficiency was reported to the Governor and Attorney General as required by law. Also, these cases were referred to the grand juries of their respective counties.

Audits of counties revealed a real improvement in record-keeping, for nearly all are now equipped with the State's uniform system of accounting. Those not completely equipped are utilizing the system in part. The cooperation extended by county officials certainly indicates their desire to conform with accepted accounting principles.

The financial presentation in this report has been altered this year in line with recommendations offered by Ernst & Ernst, independent auditors, who were engaged to make a survey of the State's financial reporting. Previous financial reports of the State Controller and State Auditor differed in accounting concepts, principally because the Controller's report was presented on a fund basis, whereas the State Auditor's report combined the fund feature with consolidated statements. Also, other accounting techniques were involved which in the opinion of the auditors should be resolved so that consistency in the State's financial reporting would result. The recommendations offered by Ernst & Ernst have been followed by the State Auditor, although the State Controller has not as yet acquiesced to all of the suggested changes. For this reason differences still exist in the financial reporting this year, although not as great as heretofore.

Audits of State departments and institutions were generally satisfactory, although some improvements can be made in the accounting structure, particularly as applies to internal controls. In this respect, comments and recommendations either have been or are being made of noted weaknesses and they may be corrected if cooperative efforts of the respective officials are extended.

## **STATE OF MAINE FINANCIAL STATUS**

The financial status of the State of Maine is sound. The cash position is strong and some forty-one million dollars are invested in United States Government short term securities. The largest part of

these investments was occasioned by reinvesting cash received from the sale of highway and bridge bonds amounting to \$36,500,000.00, the proceeds of which are to be used for an accelerated highway program.

Budget-wise, the State has had another successful year in that the surplus of the general fund reflects an operational gain of over seven million dollars (\$7,051,747.05), and the surplus of the highway fund, a net gain of nearly two million dollars (\$1,892,579.84). Included in these gains were lapsed balances from legislative appropriation accounts amounting to over two million dollars (\$2,259,346.42). This is strong evidence that the State is operating under an efficient budget system.

The reserves of the State are well funded. They include Trust and Agency Funds of over twenty-three million dollars (\$23,022,262.52) of which the greater part is invested in bonds. The Maine Employment Security Fund of approximately forty-three million dollars (\$43,281,157.41) is on deposit with the Federal Government, with the exception of a small balance representing cash on deposit with the State Treasurer.

At the close of the year, the amount of demand, time deposits, and petty cash funds totaled approximately fifteen million dollars (\$15,098,152.66), while investments reflected a book value of over sixty-four million dollars (\$64,096,550.51). Both cash and securities were verified either by physical count and inspection or by direct confirmation with banks and trust companies.

## BONDED DEBT

The total bonded debt of the State at the close of the fiscal year amounted to forty million, nine hundred and forty thousand five hundred dollars (\$40,940,500.00), a substantial increase over the previous year. At that time, the debt totaled over five million, five hundred thousand dollars (\$5,554,500.00) and is summarized as follows:

	Highway Fund	Public Service Enterprises	Total
Bonded Debt — July 1, 1952 .....	\$ 4,074,500	\$ 1,480,000	\$ 5,554,500
New Bonds Issued .....	27,000,000	9,500,000	36,500,000
	31,074,500	10,980,000	42,054,500
Bonds Matured .....	944,000	170,000	1,114,000
	\$30,130,500	\$10,810,000	\$40,940,500
Bonded Debt — June 30, 1953 .....			

The new bonds carried interest rates from one and one-half to three per cent, the latter rate being for the Bangor-Brewer Bridge bonds amounting to three hundred thousand dollars (\$300,000.00), and maturing in 1955/60. The high interest rate on these particular bonds is undoubtedly due to the short term maturities.

The Waldo-Hancock Bridge bonds maturing in 1957 and 1958, amounting to \$90,000.00, were called for payment. These bonds were examined and found canceled with all unpaid coupons properly attached. As of October 1st, 1953, sufficient funds were available in the Waldo-Hancock Bridge account to discontinue further collection of tolls.

## RECOMMENDATIONS

Few recommendations are being made by the State Department of Audit this year. However, considerable time has been spent analyzing prior years' recommendations hoping that those not previously adopted would gain acceptance. Excellent results have been forthcoming in that an additional eighteen per cent, over those previously adopted, received favorable consideration.

The following suggestions, however, are presented for consideration this year:

The duties of the Bureau of Budget should be coordinated with the system work of the Bureau of Accounts and Control. Budget examiners in the Bureau of Budget are continually analyzing budget and accounting records at the department level; therefore, utilization of its personnel with respect to system work would avoid duplication of effort. Both bureaus operate within the Department of Finance.

A reserve for contingencies established by the State Controller in the amount of \$58,850.23, representing errors in the "Sinking Fund to Retire Kennebec Bridge Bonds" should be transferred to the surplus of the highway fund. This would be in accordance with the provisions of Chapter 81, Resolves of 1941, according to the Department of Attorney General.

The system of accounting for motor vehicle license plate 'inserts' should be strengthened by requiring the branch offices of the Motor Vehicle Division of the Secretary of State to report daily the serial numbers which are issued and on hand. At present, this information is not recorded on the daily reports filed with the main office.

The practice of delivering some checks directly to individuals or a department representative instead of mailing them, should be kept at a minimum. In all such cases, the Department of State Treasurer should obtain from the department heads proper authorization as to whom checks should be delivered.

The State of Maine rents many office quarters and other properties for official use. It is believed a register should be kept by the Bureau of Purchases to show the terms and amounts of all leases or

contracts. Furthermore, the approval of all rental charges should be made by the Bureau of Purchases prior to a contract being formally consummated. By adopting a centralized control, a closer check of rental payments and agreements should be effected.

All overtime paid to State employees should receive the approval of the Governor and Council as well as that of the Department of Personnel. The law requires approval by the Department of Personnel only. This would tend to keep overtime costs at a minimum and provide a check and balance which is essential to efficient governmental operations.

The State Treasurer or State Controller should verify all uncashed State checks of any consequence at the end of each ninety-day period when checks are no longer negotiable. This should be of benefit not only to those to whom the checks are payable, but also to the State so that the reasons may be determined why outstanding checks of this duration have not been cashed.

Consideration should be given to eliminate overdrafts in municipal appropriation accounts. Overdrafts are not allowable except in the case of highway emergencies and then only to the extent of fifteen per cent of the amount approved for highway purposes (Chapter 84, Section 81, Revised Statutes of 1944). Overdrafts can be avoided by taking appropriate action at special town meetings, or by voter authority permitting transfers of unused appropriation accounts by the municipal officers.

## INDEPENDENT AUDIT — ERNST & ERNST

Chapter 347, Public Laws of 1945, as amended, authorizes an outside audit of the State books and requires the Governor and Council, when deemed advisable, to cause —

“ . . . The books and accounts of the state or any department or agency thereof to be audited, and for that purpose may employ auditors other than those employed by the state department of audit. In any event, the governor and council shall cause an audit of the books of the state to be made at least once in every 4 years by auditors other than those employed by the state department of audit.”

As of June 30, 1952, a report of examination of the State of Maine balance sheet and various funds was rendered by Ernst & Ernst, accountants and auditors of Portland, Maine. Included in the independent audit report are some twenty-one recommendations which, if followed, would strengthen the fiscal procedures of the State greatly. Several of these suggestions have been covered in previous years' reports of the State Department of Audit; therefore, it is logical to assume that repetition by independent auditors emphasizes the

importance of their adoption. If orderly housekeeping relative to the financial status of the State is to be maintained, all audit suggestions deserve careful consideration. It is believed in every case where audit recommendations are made, they should either be adopted or a formal report made setting forth the reasons for their rejection. In no event, however, should they be disregarded.

Recommendations offered by Ernst & Ernst are as follows:

“We noted that there was no effective dual control in the handling of securities such as is customary practice with governmental agencies, institutions, and others having large security portfolios. We recommend consideration be given to establishing an effective dual control whereby no deposits or withdrawals of securities may be made except by two duly authorized representatives of the State Treasurer acting together.

“We recommend that serious consideration be given to establishing a central collection office to be responsible for the collection of all accounts receivable other than taxes. This office should pay for itself through increased collections. All accounts finally deemed uncollectible should be promptly charged off.

“We examined a substantial number of bonds and coupons which were redeemed during the period under review. The State Auditor collaborated in this examination. These bonds and coupons were in the vaults of the State Treasurer pending cremation. Our examination disclosed that a number of the redeemed bonds had not been cancelled and they were subsequently cancelled in our presence. We recommend that authority be given to the bank or banks which redeem the State’s bonds and coupons to cancel them prior to delivery to the State Treasurer.

“It was noted that some checks received by the State Treasurer from outlying departments showed dates that were not current, indicating that they were not being forwarded promptly, in all instances, to the State Treasurer’s Office. It is recommended that all departments be instructed to stamp the date received on all incoming checks before transmitting them to the State Treasurer.

“Checks for cash disbursements are prepared in the Bureau of Accounts and Control, except those for cash transfers which are made by the State Treasurer’s Office and for disbursements made by the Maine Employment Security Commission. With respect to the cash transfers which are made by the State Treasurer’s Office, we concur in a previous recommendation made by the State Auditor that these transfer checks be segregated in a clearing account to facilitate the audit thereof, primarily because of the substantial volume of checks drawn during the course of a year, all of which are not audited in detail by the Independent Public Accountants.

“With respect to checks drawn by the Maine Employment Security Commission, it is our opinion, and the State Treasurer and State Controller concur, that these two officials whose signatures appear on the checks do not have sufficient supervision over the disbursements to insure that the funds being disbursed are duly authorized. This is not meant as a criticism of the Maine Employment Security Commission, but we wish to point out that the documents supporting these disbursements are voluminous and not under the control of either the State Treasurer or the State Controller. Legislation may be required to correct this condition, or as an alternative all of the disbursements of the Maine Employment Security Commission should be pre-audited by representatives of the Bureau of Accounts and Control.

“The Bureau of Accounts and Control should continue all of its present functions in connection with preparing, assembling, pre-auditing, and recording of the disbursement data, including preparing of the check. The preparing of the check should be the final operation in developing the warrant authorizing the State Treasurer to disburse the funds. The checksigning machine should be located either in the State Treasurer’s Office or in the Bureau of Accounts and Control with proper safeguards so that the machine could not be used except in the joint presence of representatives of both offices. No checks should be signed until all pre-audit and listing functions have been completed and the State Treasurer’s Office should take possession of all checks after they have passed through the checksigning machine. Presently the State Treasurer has no participation in the signing of checks, relying entirely on the office of the Bureau of Accounts and Control.

“We strongly recommend that all pay roll and pension checks be segregated in a separate bank account. They are presently commingled with the disbursements made to vendors and because of the large volume of checks drawn, the lack of segregation makes it difficult to maintain adequate control. This suggestion is in accordance with generally accepted practice in industrial and governmental accounting.

“The holding of unrecorded cash is not considered good practice. We recommend, therefore, that cash remittances made directly to the State Treasurer’s office and held without recording, pending receipt of income statements from applicable departments, be made a matter of record in the Treasurer’s office when received.

“Our test examination of paid checks returned by a local bank disclosed that some had not been canceled and the bank was unable to prove, on an individual check basis, that they had actually been paid. We recommend that all checks returned by banks be inspected to see that they have either been canceled by the bank, if cashed locally, or bear equivalent evidence of payment, such as Clearing House endorsements, etc. Endorsements of payees are not sufficient evidence for the record that the recorded payee has received the funds.

"We are advised that currency received by mail (Gorham State Teachers College) is taken to a local savings bank and a check for the aggregate amount forwarded to the Department of Education at the State House rather than to the State Treasurer. We see no reason why cash should pass through an intermediary before reaching the State Treasurer's Office, and we recommend that hereafter all deposits be forwarded directly to the State Treasurer. A duplicate copy of the income sheet transmitting these funds can be mailed to the Department of Education by the Gorham State Teachers College.

"We suggest that the present practice of purchasing heavy equipment directly instead of through the Bureau of Purchases be reviewed. It is our understanding that the Highway Department's present purchasing practice was recommended by the Standardization Committee on October 8, 1945. We also noted that equipment disposals were not supported by written authorizations and we recommend that this situation be corrected.

"The financial statements prepared by the State Controller's Office are adjusted by the State Auditor, as explained and reconciled in his report, so that they are not comparable. The differences generally result from different accounting concepts and theories of financial reporting and the exclusion of the operations of several funds in the newspaper publication. We have thoroughly explored these differences with the Controller and the State Auditor, and have made certain recommendations which, if adopted, should eliminate most of the existing differences and make their future reports more comparable."

\* \* \* \*

Special studies were also made of the departments of Secretary of State, Institutional Service, and Sales Tax Division of the Bureau of Taxation and it was recommended that: the control of cash should be strengthened in the Secretary of State's Office by altering procedures in the handling and accounting of funds received — the inventory control in State institutions should be strengthened by installing a cost accounting system. — The accounting system in the Sales Tax Division should be altered to minimize certain detail data now being kept by that Division.

## ACCOUNTING SYSTEMS FOR STATE DEPARTMENTS AND INSTITUTIONS

Governor Cross, in the early days of his regime as Governor, advised State officials of his intention to adopt line budgeting in a modified form applicable to the 1953-54 legislative appropriations. This decision, if followed diligently, will produce substantial savings to the State. However, in order to produce the desired results, close attention must be given to bookkeeping methods utilized by State



departments. This objective requires the proper tools with which to work; therefore, in this respect a combined system of accounting and budgeting is essential. It is believed the best results can be obtained by utilizing the budget examiners for system work during their business contacts with the State departments and institutions.

The State Controller has authority under the statutes to install accounting systems; however, with his present staff, numerically speaking, it appears doubtful that the best results will be obtained. The Commissioner of Finance and Administration has ample authority under the provisions of Chapter 265, Public Laws of 1953, to make such change as is necessary to bring about the objective of Governor Cross. Utilization of the budget examiners for system work will permit closer attention to the problem and likewise should eliminate duplication of effort.

System work requires constant study and attention, for a system installed today may well become obsolete tomorrow, unless those in authority are giving close attention to fiscal problems.

### OVERTIME PAYMENTS

In the fiscal year 1952-53, overtime payments to State employees amounted to \$62,598 per the records of the Bureau of Accounts and Control. This amount represents an increase of \$3,833 over the previous fiscal period. The amount, however, does not include all payments for overtime services, inasmuch as several instances were noted whereby charges for overtime were classified as regular salaries and wages. Overtime payments as recorded in the past four fiscal years, are as follows:

1952-53 .....	\$62,598
1951-52 .....	58,764
1950-51 .....	29,612
1949-50 .....	33,356

The thirty-third report of the State Auditor suggested that proper classification of overtime payments should be made in order to determine, with a degree of accuracy, the amount paid for overtime in any fiscal period. It was also pointed out that the provisions of Rule 11.2 of the Department of Personnel relating to overtime, requires appointing authorities to provide the Department of Personnel with written regulations governing the working of overtime and compensation therefor. Subsequent to the close of the fiscal year, the Director of Personnel has prepared instructions to State departments and institutions regarding this matter. It deserves close attention.

It is recommended that overtime payments to State employees, not only receive the approval of the department head and Department of Personnel as required by law, but also the approval of the Governor

and Council. This will provide a check and balance for disbursements of a kind which should require not only administrative approval, but also the approval of an independent body not charged with administrative responsibilities.

## DEPARTMENT OF STATE TREASURY

Physical counts of cash and securities held in custody by the State Treasurer were made twice in the fiscal year by the State Department of Audit. United States Treasury certificates, notes and bonds, totaling over forty-two million dollars (\$42,321,000.00), were in the possession of the Federal Reserve Bank of Boston for the account of the State Treasury, and these were confirmed by direct communication with the depository. The bank balances as reflected on the records of the Treasurer were reconciled with information on file in the Bureau of Accounts and Control, and with statements provided by the banks. The banks were also circularized for information regarding State monies on deposit.

Petty cash funds and advances which were made by the State Treasurer to State departments and institutions were confirmed, either by physical count or by direct confirmation with the agency concerned.

Cash receipts and disbursements, clearing through the Treasury Department, were verified with records kept independently of the Treasurer's Office in order to ascertain the correctness of the flow of cash in and out of the Treasurer's Department. The results were satisfactory.

The State Treasurer has the duty to collect accounts receivable when they become ninety days old. At that time, they are certified to the State Treasurer by the State departments and institutions. It was noted, however, that other than the ninety-day accounts were being certified to the Treasurer. This results in additional work and a study should be undertaken to determine if the work load can be lessened by adhering only to the ninety-day proviso.

It is a current practice to deliver certain checks to individuals representing state departments and institutions. This should be kept at a minimum and delivery should only be made on authorization by the department head.

The gross cash receipts of the State for the fiscal year 1952-53, were one hundred, sixty-five million dollars (\$165,474,500.28), while cash disbursements for the same period were approximately the same amount, the largest in the State's history. The following summary shows the cash receipts and disbursements for the past five fiscal years:

Year Ended June 30	Receipts	Disbursements
1953 .....	\$165,474,500	\$165,515,372
1952 .....	117,030,511	112,812,869
1951 .....	98,623,695	99,681,651
1950 .....	100,193,266	99,060,738
1949 .....	95,235,956	95,506,136

The substantial increase of receipts and disbursements for 1953, was occasioned principally by proceeds from the sale of highway and bridge bonds, in the amount of over thirty-six million dollars (\$36,500,000.00). This resulted temporarily in a surplus of cash; however, it was invested in United States Government short term certificates of indebtedness as authorized by the Governor and Council.

The cash balance at June 30, 1953, of fifteen million dollars (\$15,098,152.66) consisted of demand deposits, time deposits, petty cash advances, and change funds for State agencies as follows:

Demand Deposits .....	\$12,944,843
Time Deposits .....	2,126,969
Petty Cash and Change Funds .....	26,340
Total Cash — June 30, 1953 .....	\$15,098,152

At present, the State Treasurer does not maintain records to reflect cash balances by funds or accounts. It is believed that a primary requisite to the proper financial control of State funds would be the continuing knowledge of cash balances available for expenditures.

At June 30, 1953, there were in the custody of the State Treasurer, investments with a par value (cost value in the case of stocks) of over sixty-three million dollars (\$63,754,074.18), representing an increase of thirty-five million (\$35,041,143.40) over the previous year. These investments are summarized as follows:

Investments:	1953	1952
State Funds .....	\$41,579,537	\$ 9,729,537
Trust Funds .....	22,174,537	18,983,393
Total Investments — June 30 .....	\$63,754,074	\$28,712,930

During the year, purchases of investments with State funds amounted to over fifty-one million dollars (\$51,300,000.00) and were comprised of United States Government short term certificates of indebtedness, United States Treasury bills (on a discount basis), and United States Treasury notes, the acquisition of which was authorized by the Governor and Council. Sales and maturities amounted to nineteen million dollars (\$19,450,000.00). The net earnings from these investments totaled one hundred sixty-three thousand dollars (\$163,157.65).

The value of trust fund securities purchased was three million dollars (\$3,191,143.40). The additions were comprised of bonds, in the amount of two million eight hundred thousand dollars (\$2,867,848.90), and stocks totaling three hundred and twenty-three thousand dollars (\$323,294.50). The net earnings on trust fund investments amounted to five hundred and twenty-four thousand dollars (\$524,512.64) for the year.

The internal controls pertaining to handling of cash and securities were reviewed and conditions were noted which warrant study by the State Treasurer. In this respect, several recommendations by the State Department of Audit and independent auditors are reviewed elsewhere in this report.

## DEPARTMENT OF FINANCE

The Department of Finance is comprised of four bureaus; namely, the Bureau of Budget, Bureau of Taxation, Bureau of Accounts and Control, and Bureau of Purchases. An audit has been made of each bureau and the results are summarized as follows:

### **Bureau of Budget**

The Bureau of Budget works closely with the Governor and legislature in controlling the expenditure of State monies. Budget programs and allotments are a requisite of each State department and institution and they have been scrutinized closely to determine that legislative appropriations have not been exceeded. For the fiscal year ending June 30, 1953, no instance was noted where budget allotments approved by the Governor and Council were exceeded. The results were extremely satisfactory.

### **Bureau of Accounts and Control**

The State Controller is the chief accounting officer of the State and has authority to prescribe accounting systems for State departments and institutions. He also maintains a comprehensive system of accounting which reflects the financial status of the State Government.

Each year, a report of the State's financial standing is published in the newspapers of the State by the State Controller. With respect to the annual publication several suggestions have been made by the independent auditors as well as by the State Department of Audit relative to the method of presentation. The independent auditors made nine specific recommendations of which only two have received attention. It is believed this matter deserves further study.

The Department of Audit has examined the records in the Controller's office in order to ascertain that proper accounting was made of the monies received and expended by the State. The examination, on a test basis, included a review of the financial positions of the var-

ious funds together with their operating results. While the audit work cannot be fully performed within the few months separating the close of the books and the date that the auditor's report must be published, it is done on a continuing basis so that in effect the work covers a complete year, although it may deal with two fiscal periods. The result of the audit work indicates that the Bureau of Accounts and Control is operating effectively, although more aggressiveness appears desirable in matters dealing with internal control and audit recommendations.

Special allocations of monies for expenditure as authorized by the legislature or Governor and Council should be separately controlled on the books of the Controller, and not intermingled as a group under one general account; to illustrate: — A division of monies allocated to the Maine Development Commission should be made percentage-wise as required by law; also, capital expenditures for specific amounts as may be authorized by the Governor and Council should be separately controlled.

Ninety-day accounts receivable should be controlled as such, rather than to be intermingled with current and other accounts receivable. This would be of value insofar as collections and accounting for ninety-day receivables by the State Treasurer is concerned.

System work required of the State Controller should be coordinated with the work of the Bureau of Budget.

A pamphlet form concerning travel regulations should be prepared, spelling out detailed requirements for the traveler. Travel regulations are presently in effect, but making them more readily available in concise form would be helpful to the great number of employees who file expense accounts.

### **Bureau of Taxation**

The Bureau of Taxation is primarily a revenue collecting agency of the State, and for the fiscal year ended June 30, 1953, handled approximately forty-three million dollars of revenue. The audit of the Bureau covered approximately fifty-three per cent of the taxable items which represented seventy-eight per cent of the monies collected. The examination revealed that the internal controls of the Bureau were particularly strong, thereby keeping the audit work at a minimum.

Divisions within the Bureau of Taxation which were examined on a test basis are as follows: Sales Tax; Cigarette and Tobacco Tax; Inheritance Tax; and Gasoline Tax. The scope of audit covering the fiscal activities of these divisions included; verification of uncollected accounts by direct confirmation, physical counts of inventories, accountability of licenses issued, and an analysis of revenues and expenditures; all to a degree believed essential to evaluate effectively the final results.

It was noted that many accounts in the Sales Tax Division were not being assessed immediately due to legal questions pertinent to the tax returns. While the underlying intent is undoubtedly to eliminate items of questionable nature from the accounts receivable record, nevertheless immediate accounting should be made upon receipt of these returns by utilizing a suspense account for items of this kind. This will provide a strong internal control of all tax returns necessary to a business handling such a tremendous volume of accounts.

### Bureau of Purchases

The Department of Finance, through the Bureau of Purchases, is authorized to purchase all supplies, materials, and equipment required of the State Government with the following exceptions: University of Maine; Teachers' Colleges; and Maine Port Authority.

The Department of Audit has examined the records of the bureau to determine if purchases of supplies, materials, and equipment were made properly. No major exceptions were noted. It is believed, however, that more attention should be given to discount terms, also the Bureau of Purchases should recommend that receiving reports be utilized more extensively.

In addition to purchasing supplies, materials, and equipment, the bureau administers the activities of the Division of Public Printing, the Central Mailing Room, and Departmental Supplies. Audit analysis of these indicates that accounting controls of inventories are in effect and also that purchasing practices for public printing are well controlled.

A working capital of \$75,000.00 has been advanced from the general fund to the Bureau of Purchases for the maintenance of a fleet of cars at the Departmental Garage. Examination of the Departmental Garage accounts revealed that in addition to the working capital advanced, an earned surplus of \$59,728.22 existed at June 30, 1953. Therefore, it would appear the amount of working capital is excessive in view of the accumulated surplus.

### MAINE STATE RETIREMENT SYSTEM

At the close of the year, funds of the Maine State Retirement System increased \$2,400,729.32 over the previous year. The following summary reflects the increases by sources from which the funds of the system are derived:

	1953	1952
State Employees' Funds .....	\$ 4,362,407	\$ 3,718,432
Teachers' Funds .....	5,453,059	4,695,597
State Funds .....	5,680,101	5,133,406
Participating Districts' Funds .....	1,243,757	1,011,166
District Employees' Funds .....	1,049,707	852,093
Unallocated Interest .....	239,373	215,004
Suspense .....	76	2,052
Total Principal — June 30 .....	\$18,028,480	\$15,627,750

In addition to State employees and teachers, the membership includes employees of twenty-two municipalities, eight water districts, seven counties, three libraries, the Maine Port Authority, the Maine Maritime Academy, the Maine-New Hampshire Bridge Authority, and the Maine Turnpike Authority.

Recognition of the economic strain placed on certain pensioners at the present time is evident by the enactment of Chapter 214, Private and Special Laws of 1951, which provides in part,

“The retired members of the state police shall receive, in addition to their present retirement pay, such additional amounts as will equal  $\frac{1}{2}$  of the pay per year that is now paid to a member of their respective grades at the time of retirement.”

In the light of this change, the System may well prepare for similar laws to be sponsored by other employee groups.

The cash balances of the System were verified by written communication with the several depositories as of June 30, 1953. Securities consisting of stocks and bonds with attached coupons were inventoried by physical count. No exceptions were noted.

In the 1950 and 1951 reports of the State Auditor, attention was directed to the provisions of Chapter 384, Section 14, Paragraph VII of the Public Laws of 1947, which relates to the State's contributions for pensions and administrative costs. It was determined that the general fund of the State provided for contributions on account of employees paid from so-called special revenue accounts; such as, Department of Inland Fisheries and Game; Maine Forestry District; Department of Agriculture — Potato and Sardine Inspection divisions; and Bureau of Health — United States Public Health Accounts.

A recommendation was made that contributions should be paid by the special revenue funds rather than to tax the general fund for the required amounts. The State's fiscal officers have given attention to this situation and, effective July 1, 1953, special revenue accounts are being charged with contributions to the retirement system for employees under their jurisdiction. From available information, it was determined that \$182,822.49 would be contributed from special revenue funds for the 1953-54 fiscal year, thus saving this amount from general taxation.

The following tabulation summarizes the investment portfolio of the Maine State Retirement System at June 30, 1953. It classifies the type of security and shows the annual net income earnable on each type together with the percentage yield:

	Par or Cost Value 6/30/53	Annual Net Earnable Income	Yield
<b>Bonds:</b>			
United States Government .....	\$ 5,054,000	\$135,323	2.677
Canadians .....	255,000	7,601	2.980
Railroads .....	3,027,000	90,276	2.982
Public Utilities .....	7,225,000	210,095	2.907
Industrials .....	1,501,000	44,140	2.940
<b>Stocks:</b>			
Banks .....	375,096	16,670	4.44
Utilities .....	89,188	4,439	4.98
Total Investments .....	\$17,526,284	\$508,544	2.90

NOTE: The above figures represent the yield of earnable income based on securities held at June 30, 1953.

### MAINE STATE LIQUOR COMMISSION

The operation of the Maine State Liquor Commission resulted in a net profit of over seven million dollars (\$7,163,898.71) for the fiscal year ending June 30, 1953, representing an increase of approximately six per cent over the previous year.

A comparative summary of operations for the past three fiscal years is as follows:

	1953	1952	1951
Net Sales .....	\$20,750,332	\$19,441,792	\$18,481,854
Cost of Goods Sold .....	15,323,846	14,206,302	13,286,862
Gross Profit .....	5,426,486	5,235,490	5,194,992
Operating Expenses .....	1,332,464	1,292,045	1,229,120
Net Operating Profit .....	4,094,022	3,943,445	3,965,872
Other Income .....	3,069,876	2,830,292	2,847,543
Net Profit .....	\$ 7,163,898	\$ 6,773,737	\$ 6,813,415

Total sales increased over one million dollars (\$1,308,540.23) in the 1952-53 year and nearly all retail stores recorded sales increases over the previous twelve month period. Operating expenses increased \$40,419.06. This was due principally to additional expenditures classified as selling expenses. A comparison of selling expenses is as follows:

	1953	1952	Increase (Decrease)
Store Operating Expense .....	\$ 894,140	\$860,269	\$33,870
Store Supervision .....	34,407	33,357	1,050
Merchandising .....	19,748	20,087	(338)
Warehousing .....	87,871	83,486	4,385
Total Selling Expenses .....	\$ 1,036,166	\$997,199	\$38,967



The permanent working capital provided by legislature for liquor operations is three million dollars (\$3,000,000.00), and may be supplemented by temporary loans from the general fund upon approval of the Governor and Council. During the year, one temporary loan in the amount of \$500,000.00 was advanced and subsequently repaid.

The scope of audit applicable to liquor operations included a review of the internal controls relating to the handling of cash, inventories, and accounts receivable. Tests were made of the supply and equipment inventories by physical count and the results were satisfactory. Vendors' invoices were examined for price and quantities of merchandise billed and received. In this respect, one month's purchases were listed showing quantities purchased, receipts, and invoices pertinent thereto. Prices per vendors' specifications were found to have been confirmed periodically by the Liquor Commission, through information received from the National Alcoholic Beverage Control Association of monopoly states. Retail prices were test checked and the value of merchandise inventories was computed as of June 30. No exceptions were noted.

Previous years' recommendations concerning Liquor Commission operations have received consideration by the present commission and it appears likely that the suggestion pertaining to stocking of stores through store managers' requisitions may be adopted. At present, the system of merchandising State liquor stores is under surveillance and if satisfactory results are forthcoming, merchandising changes may be made. A properly executed decentralized merchandising system with centralized control should increase the efficiency of handling liquor stocks and also keep the liquor inventory at a minimum, with beneficial results.

## STATE INSTITUTIONS

The annual audits of the State's thirteen institutions are currently in progress. Preliminary work indicates an increase in operating expenses over the previous year of \$321,646. In general, the operating costs of all State institutions were higher due principally to higher costs for personal services. An analysis of the increase is as follows:

	Operating Expenses Increase — (Decrease)		
	Personal Services	Other Services	Total
Mental .....	\$199,969	\$50,082	\$250,051
Correctional and Penal .....	13,725	23,821	37,546
Sanatoriums .....	23,370	(1,078)	22,292
Educational and Charitable .....	7,268	4,489	11,757
Total Increase .....	\$244,332	\$77,314	\$321,646

NOTE: These figures do not include expenditures for institutional construction.

The total expenditures for the State institutions for the 1952-53 fiscal year amounted to \$5,799,277, while the previous year's expenditures were \$5,477,631. A comparative analysis by type is as follows:

	1953	1952	Increase (Decrease)
Mental .....	\$3,572,459	\$3,322,407	\$250,051
Correctional and Penal .....	1,055,431	1,017,886	37,546
Sanatoriums .....	987,382	965,090	22,292
Educational and Charitable .....	184,005	172,248	11,757
Total Expenditures .....	\$5,799,277	\$5,477,631	\$321,646

During the course of institutional audits, two conditions were noted which are believed worthy of attention by the Department of Institutional Service:

Inventories of a few food supply items in several institutions appeared excessive. It is believed a minimum and maximum control of inventories would alleviate this condition.

A review of sanatoriums' accounts receivable revealed several instances where open accounts were being reported as collectible, although no payments had been received for a period of from three to five years. The value of these accounts at June 30, 1953, was \$65,464.71 against which a reserve for doubtful or uncollectible accounts was established in the amount of \$7,581.78. It is believed a complete review of this matter would aid in determining realistic values of the accounts receivable.

Several institutions are presently compensating employees who work standard hours on a regular salary plus overtime basis. Overtime should be eliminated or kept at a minimum. This can be done by establishing weekly salaries commensurate with the hours regularly worked.

Inventories were checked to the extent believed necessary; however, previous recommendations by the State Department of Audit and outside auditors have not as yet been accepted. In line with strengthening inventory controls, it is suggested that at receiving points for institutional merchandise, copies of purchase orders be withheld so that it will require actual count or weighing in of merchandise rather than to risk routine acceptance by using amounts shown on the purchase orders.

## MAINE STATE HARNESS RACING COMMISSION

An audit of the records and financial transactions of the Maine State Harness Racing Commission revealed that the State received \$263,145.55 from taxes on pari mutuel betting, licenses, and the stip-

end fund in the 1952-53 fiscal year. This amount represented an increase of \$38,691.46 over the previous year.

Chapter 423, Section 3, Public Laws of 1953, increased the commission in pari mutuel pools from fifteen per cent to sixteen per cent effective May 8, 1953. A State tax of five and one-half per cent is included in this percentage. The following summary reflects the revenue accruing from harness racing activities in the past two fiscal years:

	1952-53	1951-52
General Fund .....	\$228,109	\$194,470
Promotion of Agriculture .....	35,036	29,984
Total Revenue .....	<u>\$263,145</u>	<u>\$224,454</u>

Expenditures totaled \$23,784.02, this amount representing a decrease of \$223.40 in comparison with the previous year. An examination was made of all expenditures with no exceptions noted.

A part of the audit program for harness racing requires a representative of the State Department of Audit to be present at each race meeting for the purpose of auditing the various phases of the pari mutuel operations as authorized by Chapter 261, Public Laws of 1945. In this respect, the computations of all pari mutuel pools were examined, ticket sales and payoffs were checked as were the returns to the public. Other data was compiled for the purpose of verifying reports of the pari mutuel operator as submitted to the race meeting sponsor. The pari mutuel operations for harness racing appeared to have been well handled during the current racing year.

## OTHER STATE DEPARTMENTS

For annual report purposes it is not considered necessary to review the individual audits of all of the State departments and institutions. However, a general comment relative to the extent and scope of the audits is believed appropriate to cover those not specifically mentioned in this report.

Each appropriation account as established by the legislature has received audit attention within the time limit schedule of the Department of Audit. This, of course, necessitated test checks which were made to the extent believed advisable. The tests included a review of expenditure vouchers which were checked for accuracy and to ascertain that proper financial administrative responsibility had been exercised. Also, examination of vouchers was made to determine if the expenditures were proper under the circumstances. Revenues were likewise checked and comparisons were made with previous years. Any differences of sizable amounts were traced to obtain complete

explanations for the noted increases or decreases in revenue or expense classifications. Laws pertaining to departmental operations were reviewed insofar as they might affect the State's fiscal affairs. Also, comprehensive audit programs were developed and applied in order to determine that the fiscal operations were being administered effectively. The over-all results of the audit work were satisfactory, although in instances where it was believed fiscal procedures could be strengthened, recommendations were made to bring this about.

Each department or agency received an individual audit report, copies of which were filed with the Governor, Commissioner of Finance, and the State Controller. Copies were also provided members of boards and similar groups as the occasion required. These reports are intended to portray the results of the audit findings in word form and also to show financial statements, exhibits, and schedules pertinent to the fiscal operations of the agency being audited.

### **KENNEBEC CARLTON BRIDGE**

During the fiscal year ended June 30, 1950, a report was directed to the Commissioner of Finance concerning financial matters relating to the Kennebec Carlton Bridge contract between the State of Maine and the Maine Central Railroad Company. Of particular concern was a matter of \$56,885.83, representing errors noted in the "Sinking Fund to Retire Kennebec Bridge Bonds."

It was noted that in consummating a recent contract with the Maine Central Railroad Company relative to the retirement of the remaining Kennebec Bridge Bonds that errors of \$56,885.83 as determined by audit were taken into account and included in the schedule of future payments from the railroad company. In addition, the sum of \$1,964.40, representing the State's share of a bridge damage claim recovered from the Federal Government, was also included. These two amounts, totaling \$58,850.23, have been established as a "Reserve for Contingencies" in the accounting of the Kennebec Carlton Bridge funds.

In accordance with the provisions set forth in Chapter 81 of the Resolves of 1941, it is believed the proper disposition of this money would be to transfer it to the surplus of the highway fund. An opinion rendered by the Attorney General in 1949 indicates the advisability of handling in this manner.

### **GENERAL FUND**

#### **Budgetary**

At the close of the 1952-53 fiscal year, the general fund of the

State showed an operational gain of \$7,051,747.05 which is attributed to the following budgetary factors:

Net Gain in Revenue over Estimate .....	\$4,924,744
Lapsed Balances of Appropriation Accounts (savings) .....	2,127,003
	\$7,051,747
Excess of Available Funds over Expenditures (operational gain)	

Revenue was estimated in the amount of appropriations, therefore, no gain over actual appropriations was anticipated. However, a net gain in revenue over estimate did accrue and amounted to \$4,924,744.42, principally from the following sources:

Sales and Use Taxes .....	\$2,479,000
Inheritance Taxes .....	716,000
Profit for Liquor Operations .....	667,000
Cigarette Taxes .....	313,000
Miscellaneous — (net) .....	750,000
	\$4,925,000
Total (Net gain in revenue over estimate) .....	

Lapsed balances of appropriation accounts amounting to \$2,127,003 were occasioned by expenditures being less than anticipated, and of this amount, \$1,590,638 was returned from the Health and Welfare Department accounts.

## Operational

Revenues reported by the Controller, totaled \$45,267,255.33 or a decrease of \$841,510.65 from the previous year. While revenues in most categories showed increases, they were not sufficient to equal the amount previously collected for State taxes from cities and towns.

Expenditures of \$39,053,039.82 showed an increase of \$232,612.66 over the previous year. This cannot be attributed to any particular department or source, for variations were noted in several categories between the two years.

The general fund unappropriated surplus account as recorded on the books shows a net increase of \$6,121,868.39 for the year. The principal factors being:

Excess of Available Funds over Expenditures (operational gain) .....		\$7,051,747
Prior Years' Adjustments .....		104,567
Working Capital Adjustments (net) .....		51,526
		7,207,840
Less:		
Appropriations from Surplus — by Legislature ....	\$950,285	
Restoration of Contingent Account .....	135,687	1,085,972
		1,085,972
Net Increase to Surplus .....		\$6,121,868

**Audit**

The recognized assets of the general fund totaled \$23,350,921 of which more than eighty-five per cent was verified through audit processes. The verification included count of cash, securities, and working capital advances for governmental operations (Schedule A-13).

Liabilities and reserves totaling \$4,955,867 have been reviewed and appear properly stated.

The unappropriated surplus account shows a sharp increase at the close of the year, due principally to the net gain from operations amounting to \$7,051,747. Adjustments to the surplus account totaled \$105,415 representing mostly unspent encumbrances of prior years which were returned to surplus this year.

An analysis of revenues and expenditures occasioned certain audit adjustments, for it was noted that the financial presentation of the Controller had considered the creation of reserves for doubtful accounts and netting of certain items as reductions of revenue. This is not considered good accounting practice. It is suggested that future statements give full effect to gross revenues as well as to show expenditures as such. It was also noted that certain transfers had been reported by the Controller as revenue and expenditures. Transfers between funds for operating purposes should not be considered in this category. A further audit adjustment included expenditures of \$116,847 as operating expenses, which the Controller only footnoted as being expended from allocations from unappropriated surplus.

The following reconciliation shows the differences between the Controller's and Auditor's reports of revenues and expenditures:

<b>Revenues per Controller</b> .....	\$45,267,255.33
<b>Audit Additions:</b>	
Railroad and Telegraph Tax Collections .....	58,971.14
Reserve for Losses (deducted from revenues by Controller)	30,739.88
	<u>45,356,966.35</u>
<b>Audit Deductions:</b>	
Interfund Transfers .....	45,488.12
	<u>\$45,311,478.23</u>
<b>Revenues per Audit (Exhibit B)</b> .....	
<b>Expenditures per Controller</b> .....	\$39,053,039.82
<b>Audit Additions:</b>	
Expenditures from Appropriations from Unappropriated Surplus .....	116,847.02
Railroad and Telegraph Tax Payments to Cities and Towns	58,971.14
	<u>39,228,857.98</u>
<b>Audit Deductions:</b>	
Interfund Transfers .....	102,295.05
	<u>\$39,126,562.93</u>
<b>Expenditures per Audit (Exhibit B)</b> .....	

In addition to the above adjustments, the audit report reflects reclassification of certain revenues and expense items. This was done to provide a more adequate presentation of the source of receipts and purpose of disbursements. This matter deserves the attention of the Controller prior to publication of future financial reports.

## HIGHWAY FUND

### Budgetary

The highway fund of the State showed an operational gain of \$1,892,579.84 for the year ended June 30, 1953. The budgetary factors contributing to this gain are:

Overlay — Estimated revenue over Appropriations .....	\$ 127,682
Gain in Revenue over Estimate .....	1,632,554
Lapsed Balances of Appropriation Accounts (savings) .....	132,343
	1,892,579
Excess of Available Funds over Expenditures (operational gain)	\$1,892,579

The "Gain in Revenue over Estimate" of \$1,632,554.05 resulted principally from gasoline and use fuel taxes gains over estimates of \$1,228,269.00.

### Operational

Revenue as reflected on the books of the State was \$28,737,766.84 compared with \$26,832,990.67 for the previous year. This was due principally to additional federal grants of \$1,073,000.00, and an increase in gas and use fuel taxes of \$838,000.00. In addition to revenue, \$27,000,000.00 was available for expenditure resulting from the sale of highway bonds for an accelerated highway road program.

Expenditures totaled \$33,632,914.17 for the year, an increase of \$7,967,034.99 over the previous year. This increase is due to the extensive highway program in progress. Most classifications of expenditures showed increases, more particularly "Maintenance of State and State Aid Highways," and "Federal Secondary and Primary Roads."

The highway fund unappropriated surplus account shows an increase of \$1,311,940, the contributing factors being:

Net Increase from Highway Operations .....	\$1,892,580
Prior Year Adjustments .....	27,819
Working Capital Advances (net) .....	447,125
	2,367,524
Less:	
Apportionment by Highway Commission .....	\$1,062,019
Less — Balances Lapsed .....	6,435
	1,055,584
Net Increase in Surplus .....	\$1,311,940

## Audit

Assets of the highway fund totaled \$32,038,841 and verification was made of cash amounting to \$4,384,441 and short term United States Government securities amounting to \$24,119,908. Accounts receivable of \$1,300,975 were verified at June 30, 1953, and of this amount, the greater part had been collected shortly after the close of the year.

Other than bonds payable, the principal liability of the highway fund is the accounts payable totaling \$153,737 at June 30, 1953. This liability, however, was liquidated the following month.

The unappropriated surplus of the highway fund reflected a net increase of \$1,331,713 for the year. This is attributed principally to gain in revenue over estimates of \$1,632,554.

A review of revenues and expenditures as reported by the Controller reveals that transfers of funds were included as revenue and expenditures. These have been eliminated in the audit presentation of available funds and expenditures. The following tabulation shows the differences noted and adjusted in the audit report:

	<u>Controller</u>	<u>Auditor</u>	<u>Decrease</u>
Revenues .....	\$28,737,766	\$28,648,486	\$89,280
Expenditures .....	\$33,632,914	\$33,570,414	\$62,500

The decrease of \$89,280 in revenues represents a transfer from the general fund to the highway fund to finance State police activities. The decrease of \$62,500 in expenditures represents a \$10,000 transfer to the general fund for topographical mapping and \$52,500 to public service enterprises fund for interest payments on the Fore River Bridge bonds. Expenditures of these two items are reflected in the respective funds above mentioned.

The audit of income of the State Highway Department included a review of the internal controls pertaining to the handling of cash and accounts receivable. The methods of handling cash receipts can be strengthened by providing a record on which to enter all cash receipts immediately. Presently, cash receipts by mail clear through division offices and subsequently are delivered to the accounting office without first being recorded. Receipts by mail should be recorded when mail is opened. However, if the divisions are permitted to continue to handle cash, a cash blotter should be installed for each division so that a listing of receipts will be made when the money is received. Prompt recording of cash is essential to a strong internal control and this fact has been pointed out in previous audit reports of the Department of Audit and also by independent auditors.



Test checks of the accounts receivable records indicated that the accounting for receivables needs certain revision. It is believed the accounts receivable records should include only such items as have actually been billed and that all other items should be handled as deferred charges until billing is actually made.

The audit of other revenues of the State Highway Department included a review of toll bridge collections which were found to have been systematically handled. Petty cash and change funds were checked either by actual count or by verification process. Cash receipts were examined by test methods to determine accountability thereof and promptness of deposit. No major exceptions were noted.

During the fiscal year ended June 30, 1953, an additional advance of \$175,000 for working capital was made to the highway garage. The total working capital advanced from highway funds amounted to \$957,500 and at the close of the year are as follows:

Highway Garage .....	\$920,000
Rock Crusher Account .....	37,500

The examination of expenditures covered a review of paid vouchers, expense accounts, contracts, leases, equipment purchases, and such other checks as were deemed appropriate. Payrolls were analyzed to determine that proper authorization had been received prior to payment. Insurance coverage was reviewed as were council orders and minutes of the Commission's meetings to ascertain that compliance with administrative directives had been performed. Other audit work was accomplished within the limit of time allotted for work on the highway program.

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

Special revenue funds are created to account for monies derived from taxes or other sources which finance special activities. These activities are usually determined by statutory enactments and administered by commissions, boards, or appointed officials.

Public service enterprises are funds which have been established to render services to the public. They are self-supporting and include: liquor operations; Augusta State Airport operations; toll bridge operations; and construction of certain bridges.

#### **Budgetary**

Since the special revenue funds and public service enterprises are of self-supporting nature, their expenditures are controlled only by the amount of funds available from specific income sources. While

State officials are required to prepare and submit budgets to the legislative body, such budgets are not controlled by legislative appropriations.

### Operational

The Controller's published financial statement presents revenues and expenditures of other special revenue funds, but this statement does not include the revenues and expenditures of the public service enterprises. For the purpose of this report, however, operational results of both the special revenue funds and the public service enterprises are included.

### Other Special Revenue Funds

Revenues amounted to \$6,263,673.30 for the fiscal year ended June 30, 1953, as reported by the the Controller. This amount represented an increase of \$272,329.37 over the previous year, and was attributed principally to increased taxes and licenses, less a reduction in federal grants.

Increased Taxes:	
Maine Forestry District .....	\$320,312
Sardine Development .....	325,407
Increased Licenses:	
Hunting and Fishing .....	116,645
	762,364
Decreased Federal Grants .....	513,221
	\$249,143

The increase in the Forestry District tax was due to a change in the tax rate from 5.5 mills to 9.5 mills for the 1953 assessment (Chapter 2, Public Laws of 1953). This increase in assessment is for the 1953 year only, and then reverts to the 5.5 mills rate.

The sardine industry is assessed an excise tax of 25c a case to further sardine development (Chapter 2, Public Laws of 1951). The increased revenue of \$325,406.83 was due to the larger pack during the 1952-53 year. The records maintained relative to the pack are on a seasonal basis rather than the fiscal year, but figures obtained from the Agricultural Inspection Division disclosed the following: April 15, 1951 to December 1, 1951, 1,590,568 cases; April 15, 1952 to December 1, 1952, 3,228,894 cases, or an increase for the 1952 year of 1,638,326 cases.

Decreased federal grants of \$513,221 were noted in the administration account of the Maine Employment Security Commission. This was due to less funds required of the federal government for administration costs due to a large balance carried forward from the previous

year. Operating costs remained approximately the same as for the previous year.

Expenditures for the 1952-53 year as published by the Controller amounted to \$6,112,945.30 or an increase of \$769,149.77. Major increases were noted in the following accounts:

Potato Tax Account .....	\$ 50,619
Sardine Development .....	160,988
Inland Fisheries and Game .....	91,327
Maine Forestry District .....	455,011
Net Increases .....	\$757,945

It will be observed that, with exception of the increased expenditures in the potato tax accounts, the increases and decreases are similarly reflected in revenues. The increased potato tax expenditures were paid from a large carrying balance.

### Public Service Enterprises

Available funds and expenditures of the public service enterprises are not carried in the Controller's "Condensed Summary of Financial Statements", although such information appears desirable. Public service enterprises include construction financed from sale of bonds as well as operational income and expense of toll bridges, the Augusta State Airport, and the Maine State Liquor Commission.

Some of the more important accounts relative to operational activities include expenses of the Maine State Liquor Commission of \$1,332,464.16; Augusta State Airport, \$91,725.78; toll bridges, \$143,666.64; and bridges under construction of \$2,497,039.79.

Costs of bridges are usually capitalized in commercial accounting; however, for governmental purposes, construction costs are usually listed as an expenditure.

### Audit

Recognized assets, liabilities, reserves, and surplus of these two funds have been consolidated by the Department of Audit as recommended by the outside auditors, Ernst & Ernst. This came about through their review of the financial statements as published in the newspaper by the State Controller.

To reconcile the balance sheets as reported by the Controller and Auditor (Exhibit A), the following tabulation reflects the differences noted in presentations:

Other Special Revenue Funds and  
Public Service Enterprises  
(Combined) Increase

	Controller	Auditor	(Decrease)
Assets .....	\$26,258,135	\$26,258,135	\$
Liabilities .....	12,704,236	12,704,236	
Reserves .....	9,583,454	9,691,267	107,813
Appropriated Surplus .....	3,000,000	3,862,632	862,632
Unappropriated Surplus .....	107,813		(107,813)
Donated Surplus .....	862,632		(862,632)

The assets and liability accounts reflect no differences in presentation; however, variances in the other accounts are a matter of accounting interpretation.

The increase in reserves of \$107,813 as reported by the Auditor reflects the amounts available for expenditure of various bridges as a reserve for authorized expenditures, rather than appropriated surplus as reported by the Controller.

The increase of \$862,632 in the appropriated surplus account represents funds provided by the State and Federal Governments under a joint program for the construction of the Augusta State Airport. For this reason, it is believed that a more appropriate classification would be "Appropriated Surplus" account of working capital rather than "Donated Surplus" as classified by the State Controller.

Revenues and expenditures published by the Controller include "Special Revenue Funds" only, while the Auditor's statement includes "Special Revenue Funds" as well as "Public Service Enterprises Fund." This is in accordance with the recommendation of the outside auditors. A reconciliation of the differences in presentation by the Controller and Auditor is as follows:

<b>Revenues per Controller</b> .....			\$6,263,673.30
Audit Additions:			
Liquor Administration .....			1,332,464.16
Augusta State Airport .....			45,117.15
Bridge Tolls and Rentals .....			408,706.90
			8,049,961.51
Audit Deductions:			
Interfund Transfers .....	\$13,417.03		
Coding Adjustment .....	785.77		14,202.80
			14,202.80
<b>Revenue per Audit (Exhibit B)</b> .....			<b>\$8,035,758.71</b>
<b>Expenditures per Controller</b> .....			\$6,112,945.30
Audit Additions:			
Liquor Administration .....			1,332,464.16
Augusta State Airport .....			91,725.78
Bridge Accounts .....			2,776,706.43
			10,313,841.67
Audit Deductions:			
Interfund Transfers .....			35,890.10
			35,890.10
<b>Expenditures per Audit (Exhibit B)</b> .....			<b>\$10,277,951.57</b>

It is suggested that in the future the State Controller follow the recommendations of the outside auditors by consolidating the fiscal information of the "Other Special Revenue Funds" and "Public Service Enterprises," as shown in the Auditor's statements this year.

## ALL OTHER FUNDS

Included under "All Other Funds" are the following: Trust and Agency Funds; Employment Security Fund; Bond Fund; and Working Capital Funds.

Trust and Agency Funds consist of assets received and held by the State Treasurer for administration by the State in a capacity of trustee or agent.

Employment Security Funds are under the administrative control of a commission subject to the rules and regulations of the Federal Government, and the costs of administration are paid from federal funds.

The Bond Fund reflects expenditures financed from the proceeds of general bond issues. The amount currently available in this fund was derived from the Maine War Bonds issued during 1940-41.

Working Capital Funds are established to finance activities usually of a service nature. These activities are rendered primarily for the advantage of other departments.

### **Budgetary**

These funds are not subject to direct budgetary control as most monies received and disbursed represent an addition to or a withdrawal from a fund, rather than an operational gain or loss. An exception occurs in the working capital funds which operate for profit. However, these funds are financed by advances from other funds and not by legislative appropriation.

### **Operational**

The State Controller in his published "Condensed Summary of Financial Statements" does not include operational results of the following: administration of the Maine State Retirement System; current operations of the bond fund; and operations of the working capital funds.

Cost of administration of the Maine State Retirement System amounted to \$53,631.93 in the 1952-53 year as compared to \$51,882.91 for the previous fiscal year. The necessary funds to finance these costs were contributed by governmental units of the retirement system.

The bond fund received \$120.00 in income for the year in rentals. Expenditure amounted to \$105,062.13 and consisted principally of construction costs of the new Augusta armory.

Working capital funds show total net revenues and expenditures to be \$2,205,954.96 and \$2,138,550.75 respectively. Revenues compare favorably with those of the 1951-52 year, while expenditures show a sharp increase. The increase of approximately \$220,000.00 is reflected principally in the following accounts:

Highway Garage .....	\$180,000
Rock Crusher Account .....	30,000

The Highway Garage increases were noted principally in gas, oil, and grease usage of \$15,000.00; labor, \$22,000.00; parts and supplies, \$41,000.00; and depreciation, \$60,000.00.

Rock Crusher increases were for wages, \$6,800.00; parts and supplies, \$4,500.00; and rental of equipment, \$12,000.00.

### Audit

The examination of "All Other Funds" will be completed in the current fiscal year; however, the principal assets and liabilities have been verified at this time. Verifications included cash amounting to \$1,981,845; investments totaling \$22,394,158; deposits with the United States Treasury totaling \$42,873,028; and current and accrued liabilities of \$262,813. The reserves and surplus accounts have been reviewed, and audit adjustments have been made by the Auditor which will reflect differences when compared with the report of the Controller.

The adjustments considered by the Auditor in the reporting of "All Other Funds" are summarized as follows:

	Controller	Auditor	Increase (Decrease)
Assets .....	\$71,362,560.30	\$71,362,560.30	\$
Liabilities .....	47,375.04	309,702.33	262,327.29
Reserves .....	66,976,263.85	66,713,936.56	(262,327.29)
Appropriated Surplus .....	1,429,906.80	3,293,707.80	1,863,801.00
Unappropriated Surplus ....	1,045,213.61	1,045,213.61	
Donated Surplus .....	1,863,801.00		(1,863,801.00)

Three items are classified by the Controller as reserves amounting to \$262,327.29. They are: the portion of bank stock tax to be refunded to cities and towns, \$253,942.50; federal social security payable to the government, \$1,787.79; and an advance contribution to the Maine State Retirement of \$6,597.00. These items have been reclassified as current liabilities in the report of the Auditor, as the amounts of the funds and the debtors are known factors.

Donated surplus in the amount of \$1,863,801.00 as reported by the Controller has been reclassified as working capital by the Auditor. This type of surplus is comprised largely of federal grants and gifts. Therefore, it is believed grouping under the appropriated surplus category as working capital is the more appropriate classification.

The Controller in his published financial statement does not list revenues and expenditures included in "All Other Funds." While most monies received and disbursed reflect only increases or decreases in asset and liability accounts there are certain items of revenue and expense that are involved. This is particularly true of the working capital funds.

The following revenues and expenditures are considered in the Auditor's financial presentation, while the Controller makes no report of them at all in his newspaper presentation of State finances.

	Revenues	Expenditures
Proceeds of General Bond Issues .....	\$ 120.00	\$ 105,062.13
Institutional Farms (net) .....	378,202.45	366,685.00
Working Capital Accounts .....	1,827,752.51	1,771,865.75
Retirement System — Expense Fund .....	54,175.56	53,631.93
Total (Exhibit B) .....	\$2,260,250.52	\$2,297,244.81

It is recommended that future reporting by the Controller consider the above mentioned factors so that the annual report of State finances will be all inclusive. A similar recommendation was made by the firm of Ernst & Ernst, independent auditors, who conducted an audit of the State's finances for the fiscal year ended June 30, 1952.

## MUNICIPALITIES

During the past year, the State Department of Audit has conducted 179 audits of municipal accounts. Three of the audits were made because of petitions filed by the voters of the Towns of Hartford and Woodville, and Sandy River Plantation. The result of these audits by petition indicated the need to strengthen certain accounting procedures and recommendations were offered which, if followed, should aid materially to accomplish this purpose.

Also during the year, four major deficiencies were disclosed as follows:

Bridgton — Office of Treasurer and Tax Collector .....	\$6,030.53
Bridgton Centre Village Corporation — Treasurer .....	4,897.28
Otisfield — Treasurer .....	6,120.66
Solon — Tax Collector .....	1,510.95

The Governor and Attorney General were notified of these deficiencies in accordance with statutory requirements and due process of law was followed in each case. Indictments by the Grand Jury were returned in Cumberland County for the Bridgton and Otisfield cases and in Somerset County for the Solon case. In regard to the Solon case, the original indictment was declared invalid due to a legal technicality; therefore, the case was referred to a subsequent grand jury. No subsequent indictment was forthcoming. Full settlement was made by the officials in the Otisfield and Solon deficiencies, whereas the Bridgton losses have been settled by the bonding companies.

The audits of other municipalities revealed that satisfactory accounting techniques were being followed with minor exceptions.

Many of the municipalities audited by the State Department of Audit showed overdrafts in various appropriation accounts which under the law are not permissible with the exception of highway expenditures and then, in case of emergencies, only to an extent of fifteen per cent of the amount appropriated. Overdrafts can be avoided by taking appropriate action at special town meetings or by voter authority permitting transfers between accounts.

Information in the Department of Audit reveals that of the 491 municipalities in the State 484 either have had the audit of their 1952 accounts or have made necessary arrangements to do so. The law requires annual audits of all municipalities — the following information shows seven have made no provision for audit and if in due time satisfactory arrangements have not been made, the Attorney General will be notified of the delinquencies.

Audits by State Department of Audit .....	179
Audits by Outside Public Accountants .....	305
No provisions for audits .....	7
Total .....	491

An analysis of audit costs for the 1952 municipal year, as billed by the State Department of Audit, revealed average costs had increased slightly compared with the previous year. This increase is due principally to higher salary levels approved by the legislature, plus increased travel costs. Following is a summary of the average costs based on a representative number of audits during 1952 and 1953:

<u>Tax Commitment</u>	<u>Average Cost</u>	<u>Highest Cost</u>
Under \$25,000 .....	\$138.35	\$ 285.84
\$25,000 to \$50,000 .....	227.22	385.09
\$50,000 to \$75,000 .....	279.41	407.64
\$75,000 to \$125,000 .....	333.61	598.32
\$125,000 to \$250,000 .....	437.55	954.62
Over \$250,000 .....	767.67	1,319.75



The State Auditor is required by law to publish statistics relative to financial activities of the cities, towns, and village corporations. This information is incorporated in the financial section of this report and has been assembled from audit reports on file with the Department of Audit. These reports are made by the department and others engaged in municipal audit work.

The Ninety-sixth Legislature enacted several laws pertaining to municipal affairs and the following may be of interest to those who read this report:

An Act Relating to Clarification of Municipal School Appropriations, Chapter 204, Public Laws of 1953.

An Act Relating to Apportionment to Towns for State Aid Roads, Chapter 20, Section 27, Revised Statutes of 1944, amended by Chapter 221, Public Laws of 1953.

An Act Relating to Construction of State Aid Highways, Chapter 20, Section 29, Revised Statutes of 1944, amended by Chapter 335, Public Laws of 1953.

An Act Relating to Reimbursement to Towns for Snow Removal, Chapter 20, Section 61, Revised Statutes of 1944, amended by Chapter 340, Public Laws of 1953.

An Act Relating to Towns' Share for State Aid Reconstruction, Chapter 20, Revised Statutes of 1944, amended by Chapter 353, Public Laws of 1953.

An Act Relating to Minimum Salaries for Teachers, Chapter 37, Section 201, Revised Statutes of 1944, amended by Chapter 371, Public Laws of 1953. (Effective July 1, 1954.)

An Act Authorizing Towns to Issue Revenue Bonds for Public Improvements, Chapter 80, Revised Statutes of 1944, amended by Chapter 421, Public Laws of 1953.

## COUNTIES

Examinations of the financial records of the sixteen counties will have been completed by December 31, 1953. Statements pertaining to county operations are included in the financial section of this report and show the financial status and the result of operations of each county.

The accounting structures of the counties have shown improvement as a result of adopting or partially adopting the uniform State system of accounting; however, the following suggestions are applicable

to some agencies and should be considered in the interest of a stronger financial control:

All offices where employees handle county funds should utilize prenumbered receipts.

All municipal and trial justice courts should not only utilize prenumbered receipts, but also prenumbered warrants. These should be provided and accounted for by the county commissioners.

The Ninety-sixth Legislature enacted several laws pertaining to county affairs. The following are listed as being pertinent to county operations:

An Act Relating to Fees of Deputy Sheriffs, Chapter 79, Subsection XXXVIII of Section 166, Revised Statutes of 1944, amended by Chapter 32, Public Laws of 1953.

An Act Relating to fees of Registers of Deeds, Chapter 79, Section 232, Revised Statutes of 1944, as amended, is repealed and replaced by Chapter 150, Public Laws of 1953.

An Act Relating to Fees of Sheriffs and Deputies, Chapter 79, Section 116, Revised Statutes of 1944 as amended, is repealed and replaced by Chapter 297, Public Laws of 1953.

An Act Relating to Collection of Excise Taxes in Unorganized Territory, Chapter 19, Section 46, Revised Statutes of 1944, is repealed and replaced by Chapter 304, Public Laws of 1953.

## COURTS

During the year, 54 audits were conducted of superior courts, municipal courts, and trial justices. Information pertaining to fines and costs collected and corresponding payments to the county treasurers were the subject of individual audit reports rendered to the courts.

Considerable improvement was noted in the record-keeping of courts and items of minor concern only were reflected in the audits this year. The law relating to bank accounts and depositing of funds were being followed zealously; however, in a few cases recommendations were offered to correct certain conditions which may have been occasioned by laxity rather than abuse.

A majority of the courts are now equipped with the State's uniform system of accounting — prenumbered warrants, however, being

an exception. Prenumbered warrants are used only by a very few courts — the Bath Municipal Court being particularly successful and cooperative in this respect. The report from this court indicates that no real hardship is encountered by their use.

The ninety-sixth Legislature enacted several laws affecting courts. The following is listed, as it will be of interest to those concerned:

An Act Relating to the Title and Powers of "Recorders of Municipal Courts," Chapter 140, Private and Special Laws of 1953.

## ACADEMIES

During the fiscal year ended June 30, 1953, the Department of Audit examined the records of fifteen academies, in conformity with the provisions of Chapter 37, Section 108, Revised Statutes of 1944, as amended. The results of these examinations revealed the need to strengthen accounts receivable records, particularly with respect to the accounting of dormitory funds, and transportation charges. Student activity accounts are also deserving of closer attention.

In some cases it was noted that officials handling monies of the academy or student funds were not bonded. While the amounts handled are sometimes small, nevertheless consideration should be given to bonding all who handle monies in connection with financial administration.

## STATE DEPARTMENT OF AUDIT

### Departmental Division

The Departmental Division of the State Department of Audit performs post audits of all accounts of the State Government and any department or agency thereof. Funds available for the operations of this division for the fiscal year ended June 30, 1953, totaled \$85,599, which was comprised of a legislative appropriation and an encumbered balance carried forward from the previous year. Expenditures totaled \$84,753, and reflected a slight decrease compared with the previous year.

Results of the operations for the past two fiscal years are as follows:

	1953	1952
Balance — July 1, (Encumbered) .....	\$ 226.63	\$ 225.92
Funds Provided By:		
Legislative Appropriation .....	80,501.00	80,424.00
Transfer — Payroll Increases .....	4,872.00	4,556.00
Other Income .....		67.50
Total Available .....	85,599.63	85,273.42

Expenditures:		
Salaries .....	75,490.20	75,049.44
Travel Expenses .....	5,054.67	5,004.32
Other Expenses .....	4,208.97	4,812.94
Total Expenditures .....	<u>84,753.84</u>	<u>84,866.70</u>
Unexpended Balance — June 30:		
Lapsed to Unappropriated Surplus .....	293.95	180.09
Carried Forward (Encumbered) .....	551.84	226.63

Following is a tabulation of the audits completed by this division for the fiscal year 1952-53:

State Departments .....	63
Agricultural Fairs and Race Meetings .....	17
Boards .....	17
Public Administrators .....	14
Institutions .....	13
Normal Schools and Teachers' Colleges .....	5
Quasi-Independent Agencies .....	2
	<u>131</u>

## Municipal Division

The Municipal Division operates on a self-supporting basis, receiving its revenue from auditing services rendered to municipalities, counties, and other governmental agencies. Expenditures were \$74,795.41, an increase of \$3,749.40 over the previous year. Expenditures for personal services represent the major portion of the increase. Revenue of the division was \$87,491.32, as compared with \$74,635.81 for the preceding year. This increase was due principally to the increased costs of field examiner services. The result of operations for the past two fiscal years is summarized as follows:

	1953	1952
Balance at beginning .....	\$ 6,538.53	\$ 3,948.73
Income .....	87,491.32	73,635.81
Total Available .....	<u>94,029.85</u>	<u>77,584.54</u>
Total Expenditures .....	<u>74,795.41</u>	<u>71,046.01</u>
Balance at close:		
Carried forward .....	19,234.44	6,538.53
Work-in-Process .....	11,061.36	16,662.21

A tabulation of the number of audits conducted by the municipal division in the fiscal year 1952-53, is as follows:

Municipalities and Municipal Districts .....	175
Municipal and Superior Courts .....	40
Trial Justices .....	14
Academies .....	15
Counties (Includes Clerks of Courts, Registers of Deeds, and Registers of Probate) .....	12
County Jail .....	12
Probation Officers .....	5
Special Services .....	7
Total .....	<u>280</u>

\* \* \* \*

In the present fiscal year, an audit manual was prepared outlining audit policies and procedures of the Department of Audit. This should prove of particular value to new employees and likewise serve other members of the staff. It is believed the information contained in the manual will facilitate the work of auditing and promote, to a great degree, a uniformity in thinking which is ever valuable in work of this kind.



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1952 - 1953

**FINANCIAL STATEMENTS**

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*State of Maine*  
*Balance Sheets, June 30, 1953*

## ASSETS

Schedule No.	General Fund	Highway Fund	Other Special Revenue Funds and Public Service Enterprises (A)	All Other Funds (B)
	<b>Recognized Assets:</b>			
A- 1	\$ 4,575,773.55	\$ 4,384,441.21	\$ 4,156,092.18	\$ 1,981,845.72
A- 2	11,852,727.92	24,119,908.97	5,630,755.00	22,493,158.62
				42,873,028.85
A- 3	2,753,143.32	1,725.45	130,111.66	73,927.50
A- 4	678,560.17	1,300,975.19	77,733.97	304,146.85
A- 5	29.49	1,207,875.00	538,493.19	88,349.33
	3,472,406.80	957,500.00		
A- 6			2,925,948.58	649,024.95
A- 7	18,280.28	66,415.61	1,124,484.10	9,240.70
A- 8			974,516.18	2,889,837.78
	23,350,921.53	32,038,841.43	15,558,134.86	71,362,560.30
	<b>Encumbered Future Revenue:</b>			
		30,130,500.00	9,590,000.00	
			1,110,000.00	
		30,130,500.00	10,700,000.00	
	\$23,350,921.53	\$62,169,341.43	\$26,258,134.86	\$71,362,560.30



**LIABILITIES, RESERVES AND SURPLUS**

	<b>Liabilities:</b>				
	Accounts Payable	\$ 617,077.03	\$ 153,737.96	\$ 633,972.82	\$ 35,942.26
	Due to Other Funds (contra)	549,989.34	65,685.61	1,208,125.01	10,947.05
A- 9	Other Current and Accrued Liabilities	620,469.95	30,742.74	52,138.08	262,813.02
A-10	Bonds Unmatured		30,130,500.00	10,810,000.00	
	<b>Total Liabilities</b>	<b>1,787,536.32</b>	<b>30,380,666.31</b>	<b>12,704,235.91</b>	<b>309,702.33</b>
	<b>Reserves - Expendable:</b>				
	Carrying Balances	2,702,816.62	26,263,099.19	9,632,416.70	304,176.17
	Maine Post War Public Works	15,515.13			
	State Contingent Account	450,000.00			
	Miscellaneous			58,850.23	
A-11	Trust Funds - Undistributed Income and Reserves				106,340.46
A-12	Maine Employment Security Fund				43,281,157.41
	<b>Total Expendable Reserves</b>	<b>3,168,331.75</b>	<b>26,263,099.19</b>	<b>9,691,266.93</b>	<b>43,691,674.04</b>
	<b>Reserves - Nonexpendable:</b>				
A-12	Trust and Guarantee Funds - Principal				23,022,262.52
	<b>Surplus:</b>				
	Appropriated:				
	Operating Capital	2,000,000.00			
A-13	Working Capital			3,862,632.02	3,293,707.80
	Advances to Other Funds (contra)	3,472,406.80	957,500.00		
	Advance to Maine State Office Building Authority	286,510.14			
	Advances from Highway Fund -				
	Augusta Toll Bridge		1,110,000.00		
	Bangor-Brewer Bridge		22,875.00		
	Deer Isle-Sedgwick Bridge		75,000.00		
	<b>Total Appropriated Surplus</b>	<b>5,758,916.94</b>	<b>2,165,375.00</b>	<b>3,862,632.02</b>	<b>3,293,707.80</b>
	Unappropriated Surplus	12,636,136.52	3,360,200.93		1,045,213.61
	<b>Total Liabilities, Reserves and Surplus</b>	<b>\$23,350,921.53</b>	<b>\$62,169,341.43</b>	<b>\$26,258,134.86</b>	<b>\$71,362,560.30</b>

(A) Other Special Revenue Funds and Public Service Enterprises include Inland Fisheries and Game, Examining Boards, other revenue accounts, Liquor Commission, Toll Bridges, and miscellaneous items.  
 (B) All Other Funds include Proceeds of General Bond Issues, Working Capital Funds, Trust and Agency Funds, and Maine Employment Security Funds.

# Operating Funds

## Statement of Available Funds and Expenditures

Year Ended June 30, 1953

	General Fund	Highway Fund	Other Special Revenue Funds and Public Serv- ice Enterprises (A)	All Other Funds (B)
<b>Revenues:</b>				
Taxes	\$26,544,363.64	\$14,881,832.53	\$ 1,848,100.98	\$
Liquor and Beer	7,163,898.71		1,332,464.16	
From Federal Government	8,068,991.17	4,175,950.17	2,160,007.22	
From Cities, Towns and Counties	677,942.98	2,044,441.01	79,332.87	
Motor Vehicle Licenses and Fees		7,341,576.77		
Hunting and Fishing Licenses			1,396,712.52	
Commissions on Pari Mutuels	656,351.27			
Sales and Services	1,247,047.01	39,808.00	587,472.76	2,119,765.43
Other Revenues	952,883.45	164,878.36	631,668.20	140,485.09
<b>Total Revenues</b>	<b>45,311,478.23</b>	<b>28,648,486.84</b>	<b>8,035,758.71</b>	<b>2,260,250.52</b>
<b>Add:</b>				
Non Revenue Receipts - Sale of Bonds		27,000,000.00	9,500,000.00	
Contingent Account Transfers	135,687.45			
Interfund Transfers	45,488.12	89,280.00	65,515.05	
Appropriations from Surplus:				
By Legislature	950,285.00			
By Highway Commission		1,062,018.75		
	<b>46,442,938.80</b>	<b>56,799,785.59</b>	<b>17,601,273.76</b>	<b>2,260,250.52</b>

<b>Deduct:</b>				
Increase in Carrying Balances	126,593.89	21,267,856.04	7,173,893.96	(104,942.13)
Reserves for Uncollectible Accounts from Current Revenues	30,739.88			
Appropriations by Highway Commission Returned to Unappropriated Surplus		6,435.54		
Interfund Transfers	107,295.05	62,500.00	149,428.23	543.63
	264,628.82	21,336,791.58	7,323,322.19	(104,398.50)
<b>Total Available Funds for Current Operations</b>	<b>46,178,309.98</b>	<b>35,462,994.01</b>	<b>10,277,951.57</b>	<b>2,364,649.02</b>
<b>Expenditures:</b>				
General Administration	2,527,163.48	1,117,571.37	1,427,122.46	311,106.76
Protection of Persons and Property	1,231,239.50	1,072,390.32	352,557.08	
Development and Conservation of Natural Resources	1,610,962.09		3,450,031.82	3,154.46
Health, Welfare, and Charities	15,959,829.00		630,443.69	
Institutions	5,901,262.67			425,386.91
Education and Libraries	9,886,092.38		535,794.58	
Highways and Bridges		29,953,293.14	2,523,023.93	1,452,531.23
Maine Employment Security Commission-Administration			1,033,421.42	
Interest on Debt		184,620.00	117,682.50	
Miscellaneous	2,010,013.81	298,539.34	71,874.09	105,065.45
<b>Total Operating Expenditures</b>	<b>39,126,562.93</b>	<b>32,626,414.17</b>	<b>10,141,951.57</b>	<b>2,297,244.81</b>
Debt Retirement		944,000.00	136,000.00	
<b>Total Expenditures</b>	<b>39,126,562.93</b>	<b>33,570,414.17</b>	<b>10,277,951.57</b>	<b>2,297,244.81</b>
<b>Excess of Available Funds over Expenditures - To Surplus</b>	<b>\$ 7,051,747.05</b>	<b>\$ 1,892,579.84</b>	<b>—</b>	<b>\$ 67,404.21</b>

(A) Other Special Revenue Funds and Public Service Enterprises include Inland Fisheries and Game, Examining Boards, other revenue accounts, Liquor Commission, Toll Bridges, and miscellaneous items.

(B) All Other Funds include Proceeds of General Bond Issues, Working Capital Funds, Trust and Agency Funds, and Maine Employment Security Fund.

# Statement of Revenues

Year Ended June 30, 1953

	General Revenue (To Finance Appropriations)		Departmental Revenue (To Supplement Appropriations)			
	General Fund	Highway Fund	General Fund	Highway Fund	Other Special Revenue Funds and Public Serv- ice Enterprises	All Other Funds
<b>Taxes:</b>						
State Tax on Wild Lands	\$ 340,382.32	\$	\$	\$	\$ 673,155.01	\$
Maine Forestry District Tax						
Inheritance and Estate Taxes	2,110,902.07					
Sales and Use Taxes	13,956,580.46					
Gasoline and Use Fuel Taxes (Net)		14,881,832.53			63,445.37	
Sardine Development Tax					748,344.50	
Cigarette and Tobacco Taxes	5,442,845.89					
Tax on Public Utilities	2,701,524.79		58,971.14			
Tax on Insurance Companies	1,586,509.12				76,061.21	
Other Taxes	224,152.95		122,494.90		287,094.89	
<b>Total Taxes</b>	<b>26,362,897.60</b>	<b>14,881,832.53</b>	<b>181,466.04</b>		<b>1,848,100.98</b>	
Liquor and Beer	7,163,898.71				1,332,464.16	
From Federal Government	31,948.29		8,037,042.88	4,175,950.17	2,160,007.22	
From Cities, Towns and Counties	2,883.00		675,059.98	2,044,441.01	79,332.87	

<b>Motor Vehicles:</b>						
Registrations		6,471,242.73		58,891.75		
Drivers' Licenses		721,605.25		25,907.00		
Other Motor Vehicle Fees		38,209.04		25,721.00		
<b>Total Motor Vehicles</b>		<b>7,231,057.02</b>		<b>110,519.75</b>		
Hunting and Fishing Licenses					1,396,712.52	
Commission on Pari Mutuels	622,638.32		33,712.95			
Sales and Services	644,678.60	1,000.12	602,368.41	38,807.88	587,472.76	2,119,765.43
<b>Other Revenues:</b>						
Bridge Tolls					268,440.49	
Licenses and Permits	277,943.19	53,628.07	41,582.60	3,396.21	148,364.89	
Rents and Concessions	11,464.15	730.67	120,975.53	2,918.47	6,248.19	120.00
Fines and Forfeitures	22,249.50	81,444.87	710.60	4,536.30	52,064.73	
Interest Earned	165,909.68	17,723.77	26,849.23		48,896.30	
Private Contributions	64,610.56		197,494.61	500.00	12,379.57	
Insurance Recoveries			13,698.58		3,743.64	
Other	9,335.22		60.00		91,530.39	140,365.09
<b>Total Other Revenues</b>	<b>551,512.30</b>	<b>153,527.38</b>	<b>401,371.15</b>	<b>11,350.98</b>	<b>631,668.20</b>	<b>140,485.09</b>
<b>Total Revenues</b>	<b>\$35,380,456.82</b>	<b>\$22,267,417.05</b>	<b>\$ 9,931,021.41</b>	<b>\$ 6,381,069.79</b>	<b>\$ 8,035,758.71</b>	<b>\$ 2,260,250.52</b>

# Analysis of Unappropriated Surplus

Year Ended June 30, 1953

	General Fund	Highway Fund	Other Special Revenue Funds and Public Serv- ice Enterprises	All Other Funds
Balance July 1, 1952 — Per Audit	\$ 6,513,420.33	\$ 2,028,487.62	\$	\$ 969,638.84
Adjustments of Prior Years	105,415.42	47,591.68		8,170.56
Adjusted Balance	6,618,835.75	2,076,079.30		977,809.40
<b>Additions for Year:</b>				
Overlay — Estimated Revenue over Appropriations		127,682.00		
Gain in Revenue over Estimate	4,924,744.42	1,632,554.05		
Lapsed Balances — Appropriation Accounts	2,127,002.63	132,343.79		
Excess of Available Funds over Expenditures (Exhibit B)	7,051,747.05	1,892,579.84		
Net Gain from Operations — Institutional Farms and Working Capital Funds (Exhibit B)				67,404.21
Return of Funds Advanced —				
From Augusta State Airport	8,426.24			
From Forestry District	200,000.00			
From Liquor Commission	500,000.00			
From Maine Office Building Authority	599.93			
From Seed Potato Board	50,000.00			
From Special Highway Projects		585,000.00		
From Augusta Toll Bridge		30,000.00		
From Maine Turnpike Authority		30,000.00		
Total Additions	7,810,773.22	2,537,579.84		67,404.21
Total	14,429,608.97	4,613,659.14		1,045,213.61

<b>Deductions for Year:</b>				
Appropriations from Surplus by 95th Legislature	950,285.00			
Restoration of Contingent Account	135,687.45			
Working Capital Advances —				
To Central Mailing Room	7,500.00			
To Forestry District	200,000.00			
To Liquor Commission	500,000.00			
To Highway Garage		175,000.00		
To Bangor-Brewer Bridge		22,875.00		
Apportionments by Highway Commission		1,062,018.75		
Less: Apportionments Lapsed		(6,435.54)		
<b>Total Deductions</b>	<b>1,793,472.45</b>	<b>1,253,458.21</b>		
<b>Balance June 30, 1953</b>	<b>\$12,636,136.52</b>	<b>\$ 3,360,200.93</b>		<b>\$ 1,045,213.61</b>

NOTE: The General Fund Surplus will be reduced by \$8,056,328.00, appropriated by the 96th Legislature for construction of non-recurring items.

# Statement of Departmental Operations

Year Ended June 30, 1953

	General Fund	Highway Fund	Other Special Revenue Funds and Public Serv- ice Enterprises	All Other Funds
<b>Balances Forward July 1, 1952</b>	\$ 2,670,407.83	\$ 4,928,872.47	\$ 2,538,443.79	\$ 409,118.30
Adjustments	(94,185.10)	66,370.68	(79,921.05)	
Adjusted Balances	2,576,222.73	4,995,243.15	2,458,522.74	409,118.30
<b>Add:</b>				
Legislative Appropriations	31,375,257.52	20,507,181.00		
Apportionments from Surplus by Highway Commission		1,062,018.75		
Departmental Receipts	9,931,021.41	6,381,069.79	8,035,758.71	2,260,250.52
Contingent Account Transfers	135,687.45			
Proceeds from Sale of Bonds		27,000,000.00	9,500,000.00	
Interfund Transfers	45,488.12	89,280.00	65,515.05	
<b>Total Available</b>	44,063,677.23	60,034,792.69	20,059,796.50	2,669,368.82
<b>Deduct:</b>				
Expenditures	39,126,562.93	33,570,414.17	10,277,951.57	2,297,244.81
Interfund Transfers	107,295.05	62,500.00	149,428.23	543.63
Apportionments by Highway Commission Returned to Unappropriated Surplus		6,435.54		
<b>Total Deductions</b>	39,233,857.98	33,639,349.71	10,427,379.80	2,297,788.44
<b>Balances June 30, 1953</b>				
Lapsed to Surplus	2,127,002.63	132,343.79		
Carried Forward to 1953-54 Year	2,702,816.62	26,263,099.19	9,632,416.70	304,176.17
Net Gain from Operations — Institutional Farms and Working Capital Accounts				67,404.21
<b>Total</b>	\$ 4,829,819.25	\$26,395,442.98	\$ 9,632,416.70	\$ 371,580.38



# Schedule of Cash

As of June 30, 1953

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Name of Bank	Total	Demand Deposits	Time Deposits
Androscoggin County Savings Bank	\$ 5,550.08	\$	\$ 5,550.08
Aroostook Trust Company	145,951.97	145,951.97	
Ashland Trust Company	15,000.00	15,000.00	
Auburn Savings Bank	11,109.42		11,109.42
Augusta Savings Bank	19,604.41		19,604.41
Bangor Savings Bank	18,726.06		18,726.06
Bar Harbor Banking and Trust Company and Branches	369,455.34	119,455.34	250,000.00
Bath National Bank	123,659.96	123,659.96	
Bath Trust Company	36,128.32	36,128.32	
Biddeford Savings Bank	6,917.26		6,917.26
Brewer Savings Bank	36,473.57		36,473.57
Brunswick Savings Institution	92,250.35		92,250.35
Camden National Bank	33,030.45	33,030.45	
Canal National Bank	335,166.53	335,166.53	
Casco Bank and Trust Company and Branches	1,073,354.53	623,354.53	450,000.00
Community Trust Company and Branches	134,224.22	134,224.22	
Depositors Trust Company and Branches	3,355,930.01	3,355,237.01	693.00
Eastern Trust and Banking Company and Branches	360,635.57	360,635.57	
Federal Trust Company	359,551.86	209,551.86	150,000.00
First Auburn Trust Company and Branches	249,335.50	249,335.50	
First National Bank—Bar Harbor	130,005.16	30,005.16	100,000.00
Bath	125,203.01	25,203.01	100,000.00
Belfast	123,810.90	123,810.90	
Biddeford	136,742.75	136,742.75	

**SCHEDULE OF CASH — Continued**

Name of Bank	Total	Demand Deposits	Time Deposits
Brunswick	123,163.23	123,163.23	
Damariscotta	128,728.92	128,728.92	
Farmington	133,494.10	108,494.10	25,000.00
Fort Fairfield	48,000.00	48,000.00	
Fort Kent	108,910.94	108,910.94	
Houlton	112,276.18	112,276.18	
Lewiston	90,626.77	90,626.77	
Pittsfield	15,133.07	15,133.07	
Rockland	103,404.54	103,404.54	
First National Granite Bank	696,133.18	693,798.63	2,334.55
First Portland National Bank	567,567.09	567,567.09	
Franklin County Savings Bank	15,337.50		15,337.50
Frontier Trust Company and Branches	191,741.45	126,741.45	65,000.00
Gardiner Savings Institution	6,271.68		6,271.68
Gorham Savings Bank	10,468.30		10,468.30
Guilford Trust Company and Branches	144,839.37	144,839.37	
Houlton Savings Bank	1,048.40		1,048.40
Houlton Trust Company	32,315.90	32,315.90	
Katahdin Trust Company and Branches	36,311.00	16,311.00	20,000.00
Kennebec Savings Bank	34,975.29		34,975.29
Kezar Falls National Bank	13,000.00	13,000.00	
Kingfield Savings Bank	25,000.00		25,000.00
Knox County Trust Company	128,023.56	128,023.56	
Lewiston Trust Company	289,987.48	289,987.48	
Liberty National Bank	116,357.04	116,357.04	
Lincoln Trust Company	138,727.90	138,727.90	
Livermore Falls Trust Company	106,673.24	106,673.24	
Manufacturers National Bank	86,479.83	86,479.83	
Mechanics Savings Bank	30,498.33		30,498.33
Merchants National Bank	358,939.44	358,939.44	
Merrill Trust Company and Branches	1,134,340.25	1,134,340.25	
Millinocket Trust Company	106,533.14	106,533.14	
National Bank of Commerce	385,717.20	385,717.20	
National Bank of Gardiner	171,338.11	106,338.11	65,000.00

Newport Trust Company	98,003.19	98,003.19	
North Berwick National Bank	20,000.00	20,000.00	
Northern National Bank and Branches	706,002.71	456,002.71	250,000.00
Norway National Bank	109,225.85	109,225.85	
Norway Savings Bank	6,000.00		6,000.00
Ocean National Bank	12,000.00	12,000.00	
Peoples National Bank	102,376.80	102,376.80	
Pepperell Trust Company	91,488.72	51,488.72	40,000.00
Phillips Trust Company	10,000.00	10,000.00	
Piscataquis Savings Bank	1,599.14		1,599.14
Portland Savings Bank	857.23		857.23
Rangeley Trust Company	26,080.07	26,080.07	
Rumford Bank and Trust Company	245,743.12	120,743.12	125,000.00
Sanford Institution for Savings	5,000.00		5,000.00
Sanford Trust Company	117,615.85	117,615.85	
Skowhegan Savings Bank	5,050.92		5,050.92
South Berwick Trust Company	16,825.84	16,825.84	
South Paris Savings Bank	18,496.88		18,496.88
Springvale National Bank	20,000.00	20,000.00	
Thomaston National Bank	70,095.22	70,095.22	
Union Trust Company	55,778.02	55,778.02	
Washburn Trust Company	37,078.81	17,078.81	20,000.00
Waterville Savings Bank	7,706.79		7,706.79
Westbrook Trust Company	71,258.40	71,258.40	
Wilton Trust Company	39,438.84	14,438.84	25,000.00
York National Bank	187,910.60	107,910.60	80,000.00
Total Cash in Banks	\$15,071,812.66	\$12,944,843.50	\$ 2,126,969.16
Petty Cash and Change Funds	26,340.00		
Total Cash	\$15,098,152.66		
<b>Distribution of Cash:</b>			
General Fund	\$ 4,575,773.55		
Highway Fund	4,384,441.21		
Other Special Revenue Funds and Public Service Enterprises	4,156,092.18		
All Other Funds	1,981,845.72		
	\$15,098,152.66		

# Summary of Investments

As of June 30, 1953

	Total All Funds	General Fund	Highway Fund	Special Revenue Funds and Public Service Enterprises	All Other Funds Total	TRUST FUNDS				
						Maine State Retirement System	Trust and Guarantee Deposits	Lands Reserved for Public Uses	Permanent School Fund	Other Trust Funds
Bonds at Par:										
U. S. Government — Short Term	\$42,321,000.00	\$11,850,000.00	\$24,100,000.00	\$ 5,600,000.00	\$ 771,000.00	\$	\$ 771,000.00	\$	\$	\$
U. S. Government — Long Term	8,178,700.00			28,000.00	8,150,700.00	5,054,000.00	830,000.00	803,500.00	614,600.00	848,600.00
City Government	10,000.00				10,000.00		10,000.00			
Dominion Government	290,000.00				290,000.00	255,000.00	35,000.00			
Puerto Rico	25,000.00				25,000.00		25,000.00			
Railroads	3,293,000.00				3,293,000.00	3,027,000.00	5,000.00	251,000.00		10,000.00
Other Utilities	7,649,000.00				7,649,000.00	7,225,000.00		424,000.00		
Industrials	1,507,000.00				1,507,000.00	1,501,000.00		6,000.00		
Total Bonds at Par	63,273,700.00	11,850,000.00	24,100,000.00	5,628,000.00	21,695,700.00	17,062,000.00	1,676,000.00	1,484,500.00	614,600.00	858,600.00
Unamortized Premiums on Bonds	460,912.07	2,364.17	19,908.97	2,755.00	435,883.93	402,198.53	524.84	33,037.89		122.67
Discount on Bonds	(118,295.74)	(1,033.75)			(117,261.99)	(104,763.77)	(31.86)	(7,889.19)	(604.69)	(3,972.48)
Net Carrying Value of Bonds	63,616,316.33	11,851,330.42	24,119,908.97	5,630,755.00	22,014,321.94	17,359,434.76	1,676,492.98	1,509,648.70	613,995.31	854,750.19
Stocks at Costs:										
Bank Stocks	381,493.88	1,397.50			380,096.38	375,096.38	5,000.00			
Other Stocks	97,063.00				97,063.00	89,188.00		7,875.00		
Net Carrying Value of Stocks	478,556.88	*1,397.50			477,159.38	464,284.38	5,000.00	7,875.00		
Farm Mortgage Loans	1,302.40				1,302.40			1,302.40		
State Owned Property — Foreclosed Mortgages	374.90				374.90			374.90		
Total Investments	\$64,096,550.51	\$11,852,727.92	\$24,119,908.97	\$ 5,630,755.00	\$22,493,158.62	\$17,823,719.14	\$ 1,681,492.98	\$ 1,519,201.00	\$ 613,995.31	\$ 854,750.19

\*Reserve of \$140.00 carried against this item has been deducted.

# Schedule of Taxes Receivable

As of June 30, 1953

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
<b>General Fund:</b>					
Tax on Cities and Towns — 1951	\$ .10	\$	\$	\$	\$ .10
Tax on Corporations — 1952	1,455.00			1,455.00	
Inheritance Tax	133,488.96	113,092.53	2,429.04	4,130.44	13,836.95
Tax on Personal Property — 1952	1,213.53			1,213.53	
— 1951	737.40				737.40
— 1950	561.44				561.44
— 1949	261.65				261.65
— 1948	137.42				137.42
— 1947	6.72				6.72
— 1946	.20				.20
Property Outside Forestry District — 1952	86.36				86.36
School Taxes — 1952	1,413.07			1,413.07	
Tax on Railroad Companies — 1953	1,128,793.31	1,128,793.31			
Sales and Use Tax	37,099.56	37,099.56*			
Premium Tax on Insurance Companies — 1953	3.72	3.72			
— 1951	790.26				790.26
Tax on Telephone Companies — 1953	3,405.47	3,405.47			
— 1952	57.58			57.58	
Tax on Wild Lands — 1953	1,212,174.66	1,212,174.66			
— 1952	513.14				513.14
Tobacco Tax	231,709.51	231,709.51			
<b>Total Taxes Receivable</b>	<b>2,753,909.06</b>	<b>2,726,278.76</b>	<b>2,429.04</b>	<b>8,269.62</b>	<b>16,931.64</b>
Less: Reserve for Losses	765.74				
<b>Net Taxes Receivable — General Fund</b>	<b>\$2,753,143.32</b>				



# Schedule of Accounts Receivable

As of June 30, 1953

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
<b>General Fund:</b>					
Due from Federal Government:					
Withholding Tax Refunds	\$ 2.80	\$	\$	\$	\$ 2.80
Other Accounts Receivable:					
Atlantic Sea Run Salmon	32.00				32.00
Agriculture — Division of Markets	(1.45)	(1.45)			
Augusta State Hospital	137,904.63	29,283.20	11,197.73	20,301.59	77,122.11
Bangor State Hospital	18,053.60	10,169.14	1,782.52	2,136.60	3,965.34
Education Department	6,668.10	(3,924.53)	3,893.73	9.80	6,689.10
Emergency Tuberculosis Service	66,116.84	4,945.24	4,094.58	4,916.11	52,160.91
Health and Welfare Department	183,249.29	148,493.44	17,632.81	5,912.92	11,210.12
Institutional Service	5,460.29	3,983.29			1,477.00
Insurance Recoveries	5,384.47	5,384.47			
Maine State Library	(26.64)	35.19	(55.40)	(30.81)	24.38
Maine State Office Building Authority	286,510.14				286,510.14
Maine State Prison	90.11	86.90			3.21
Miscellaneous — Animal Industry	100.00				100.00
Pownal State School	25,819.97	9,604.40	2,852.96	4,933.20	8,429.41
Protested Checks	1,320.27	1,315.27			5.00
Equity — W. A. Runnell's Estate	913.96				913.96
Total Other Accounts Receivable	737,595.58	209,374.56	41,398.93	38,179.41	448,642.68
Total Accounts Receivable	737,598.38	209,374.56	41,398.93	38,179.41	448,645.48
Less: Reserve for Losses	59,038.21				
Net Accounts Receivable — General Fund	\$ 678,560.17				

**SCHEDULE OF ACCOUNTS RECEIVABLE — Continued**

	Total	Current	Over 90 Days	Over 6 Months	Over 1 Year
<b>Highway Fund:</b>					
Due from Federal Government:					
Highway Loan Fund	576,558.69	466,771.64	50,139.05		59,648.00
Planning Survey	10,749.33	10,010.73			738.60
Federal Secondary Roads	182,069.89	27,988.79	130,262.14	3,162.88	20,656.08
Federal Grade Crossings	3,437.01		3,437.01		
Suspense Account	16,968.94	16,968.94			
Special Projects — Brunswick	31,911.96	31,911.96			
— Kittery	1,408.89	1,408.89			
— Limestone	280,152.01	280,152.01			
Total Due from Federal Government	1,103,256.72	835,212.96	183,838.20	3,162.88	81,042.68
Other Accounts Receivable:					
Administration	7.90	.80	7.10		
Planning Survey	489.32	29.38	4.00		455.94
State Aid Construction	398.18			398.18	
Maintenance of Bridges	1,567.33	192.87	6.00	19.21	1,349.25
Suspense Account	11,771.11	3,875.65	392.94	6,534.38	968.14
Traffic Services	24.00			24.00	
Maintenance of State and State Aid Highways	1,438.46	513.44	228.58	310.22	386.22
Snow Removal	4,055.67	76.50	3,051.89		927.28
Bridge Loan Fund	153,735.36	94,672.10	1,886.50	7,285.00	49,891.76
Betterment of State and State Aid Highways	21,000.00	21,000.00			
Protested Checks	268.00	268.00			
Other	3,906.89	533.42	23.58	2,355.30	994.59
Total Other Accounts Receivable	198,662.22	121,162.16	5,600.59	16,926.29	54,973.18
Total Accounts Receivable	1,301,918.94				
Less: Reserve for Losses	943.75				
Net Accounts Receivable — Highway Fund	\$1,300,975.19				



<b>Other Special Revenue Funds and Public Service Enterprises:</b>					
Due from Federal Government:					
Agriculture — Shipping Point Inspection	4.50	4.50			
Inland Fisheries and Game	26,537.07	24,545.33	1,364.93	626.81	
Total Due from Federal Government	26,541.57	24,549.83	1,364.93	626.81	
Other Accounts Receivable:					
Agriculture — Certification of Seed	3,068.38			2,206.50	861.88
— Shipping Point Inspection	20,175.85	9,791.69	4,063.54	641.36	5,679.26
— Protested Checks	2.40	2.40			
Audit Department — Municipal Division	12,410.40	11,591.36	31.40	756.84	30.80
Augusta State Airport	311.85	311.85			
Liquor Commission	15,698.17	8,805.03	162.11		6,731.03
Total Other Accounts Receivable	51,667.05	30,502.33	4,257.05	3,604.70	13,302.97
Total Accounts Receivable	78,208.62				
Less: Reserve for Losses	474.65				
Net Accounts Receivable — Other Special Revenue Funds and Public Service Enterprises	\$ 77,733.97				
<b>All Other Funds:</b>					
Other Accounts Receivable:					
Maine Employment Security Commission	247,234.57	34,087.62	21,380.55	37,308.19	154,458.21
Federal Social Security	40.08	40.08			
Lands Reserved for Public Uses	25,000.00	25,000.00			
Maine State Retirement System	6,632.59	6,507.75		124.84	
Highway Garage	12,214.18	11,869.53		338.90	5.75
Prison Industries	921.79	462.68	20.00	52.50	386.61
Schooling Children in Unorganized Territories	12,073.45	7,041.00			5,032.45
State Reformatory for Men	50.55			22.48	28.07
Surplus Property Pool	187.49	8.73	178.76		
Total Other Accounts Receivable	304,354.70	85,017.39	21,579.31	37,846.91	159,911.09
Total Accounts Receivable	304,354.70	85,017.39	21,579.31	37,846.91	159,911.09
Less: Reserve for Losses	207.85				
Net Accounts Receivable — All Other Funds	\$ 304,146.85				

# *Due from Other Funds*

As of June 30, 1953

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**General Fund:**

Due from Institutional Service for purchases from Maine State Prison	<u>\$ 29.49</u>
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**Highway Fund:**

Due from Augusta Toll Bridge for Construction	\$1,110,000.00
Bangor-Brewer Bridge for Bond Interest	22,875.00
Deer Isle-Sedgwick Bridge for Repairs	<u>75,000.00</u>
	<u>\$1,207,875.00</u>

**Other Special Revenue Funds and Public Service Enterprises:**

Due from General Fund for Maine Forestry District Tax	<u>\$ 538,493.19</u>
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**All Other Funds:**

Due from General Fund for interfund charges	\$ 2,259.34	
for Schooling Children in Unorganized Territories tax	4,892.90	
for Maine Retirement Military Leave	<u>4,314.42</u>	11,466.66
Due from Highway Fund for interfund charges	<u>65,685.61</u>	65,685.61
Due from Special Revenue Funds for interfund charges	<u>250.01</u>	250.01
Due from Working Capital Funds for interfund charges	<u>10,947.05</u>	10,947.05
		<u>\$ 88,349.33</u>

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# *Schedule of Inventories*

As of June 30, 1953

**Other Special Revenue Funds and Public Service Enterprises:**

Merchandise	\$2,912,533.21
Supplies	13,415.37
	_____
<b>Total</b>	<b>\$2,925,948.58</b>
	_____

**All Other Funds:**

Merchandise	\$ 37,035.31
Finished Goods	18,809.30
Livestock	116,562.26
Supplies	393,833.16
Work in Progress	82,784.92
	_____
<b>Total</b>	<b>\$ 649,024.95</b>
	_____

NOTE: Inventories are not recognized as assets in the general fund and the highway fund.

# *Schedule of Other Assets*

As of June 30, 1953

**General Fund:**

Prepaid Items — Insurance	\$ 3,672.57
— Military Leave Allowances	4,314.42
Deferred Interfund Charges	2,288.83
Suspense Items	5,905.73
State Owned Delinquent Land Tax	2,098.73
Total	\$ 18,280.28

**Highway Fund:**

Deferred Interfund Charges	\$ 65,685.61
Travel Advances	730.00
Total	\$ 66,415.61

**Other Special Funds and Public Service Enterprises:**

Contract with M.C.R.R. (Kennebec Carlton Bridge)	\$1,120,973.10
Deferred Interfund Charges	250.01
Travel Advances	610.99
Federal Stamps (Liquor Commission)	2,650.00
Total	\$1,124,484.10

**All Other Funds:**

Deferred Interfund Charges	\$ 780.00
Fire Losses Not Yet Recovered	6,159.43
Prepaid Interest	1,989.47
Miscellaneous	311.80
Total	\$ 9,240.70

# Schedule of Plant and Equipment

As of June 30, 1953

	Book Value	Depreciation Taken	Net Value
<b>Other Special Revenue Funds and Public Service Enterprises</b>			
<b>Augusta State Airport:</b>			
Land and Buildings	\$ 113,775.98	\$	\$ 113,775.98
Structures and Improvements	711,059.78		711,059.78
Other Equipment	37,796.26		37,796.26
	862,632.02		862,632.02
<b>Liquor Commission:</b>			
Furniture and Equipment	233,117.81	121,233.65	111,884.16
<b>Totals—Other Special Revenue Funds and Public Service Enterprises</b>	<b>\$1,095,749.83</b>	<b>\$ 121,233.65</b>	<b>\$ 974,516.18</b>
<b>All Other Funds</b>			
<b>Highway Garage:</b>			
Land and Buildings	\$ 654,878.66	\$ 266,089.32	\$ 388,789.34
Autos and Working Equipment	3,049,200.97	1,611,941.22	1,437,259.75
Garage and Shop Equipment	89,012.03	43,928.82	45,083.21
Furniture and Fixtures	13,862.04	7,709.56	6,152.48
	3,806,953.70	1,929,668.92	1,877,284.78
<b>Departmental Garage:</b>			
Autos and Working Equipment	111,136.38	38,456.00	72,680.38
Garage and Shop Equipment	1,392.04	669.99	722.05
	112,528.42	39,125.99	73,402.43
<b>Prison Industries:</b>			
Buildings	15,397.79		15,397.79
Garage and Shop Equipment	80,112.18	46,134.98	33,977.20
Other Equipment	4,740.44	413.03	4,327.41
	100,250.41	46,548.01	53,702.40
<b>Seed Potato Board:</b>			
Land and Buildings	75,196.52	12,288.29	62,908.23
Other Equipment	25,112.34	11,928.90	13,183.44
	100,308.86	24,217.19	76,091.67
<b>Scientific Investigation with     Blueberries:</b>			
Land and Buildings	25,000.00		25,000.00
<b>Rock Crusher:     Equipment</b>	31,338.90	22,155.08	9,183.82
<b>Institutional Farms:</b>			
Land	142,091.58		142,091.58
Buildings	551,138.71	59,615.65	491,523.06
Equipment	201,899.84	71,866.29	130,033.55
Other Fixed Assets	11,524.49		11,524.49
	906,654.62	131,481.94	775,172.68
<b>Total — All Other Funds</b>	<b>\$5,083,034.91</b>	<b>\$2,193,197.13</b>	<b>\$2,889,837.78</b>

# *Schedule of Other Current and Accrued Liabilities*

As of June 30, 1953

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**General Fund:**

Taxes, Licenses and Fees — Deferred for Distribution	\$ 415,672.08
Federal Withholding Tax	171,644.61
State Employees' Association Dues	1,423.50
Employees' Subscriptions to Government Bonds	10,704.53
Associated Hospital Services	7,440.15
Advance Payments — Education	2,672.72
Unredeemed Pari Mutuel Tickets	3,755.75
Agriculture — Stipend Fund	4,464.17
Interest Matured — Not Presented	10.00
Miscellaneous	2,682.44

Total	\$ 620,469.95
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**Highway Fund:**

Bonds Matured — Not Presented	\$ 12,000.00
Interest Matured — Not Presented	2,870.00
State Aid Road Credits — Deferred Board	15,530.34
	342.40

Total	\$ 30,742.74
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**Other Special Revenue Funds and Public Service Enterprises:**

Interest Matured — Not Presented	\$ 450.00
Licenses and Fees — Deferred for Distribution	20,955.00
Accrued Rent and Payrolls	30,733.08

Total	\$ 52,138.08
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**All Other Funds:**

Bank Stock Taxes	\$ 253,942.50
Advance Contribution — Retirement Fund	6,597.00
Federal Social Security	1,787.79
Miscellaneous	485.73

Total	\$ 262,813.02
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# Bonded Debt - By Maturities

As of June 30, 1953

63

Year Ending	Total For Year	Public Service Enterprises				Highway Fund	Interest Requirements
		Bangor- Brewer Bridge	Fore River Bridge	Waldo- Hancock Bridge	Kennebec Carlton Bridge		
June 30, 1954	\$ 1,799,000.00	\$	\$	\$	\$ 80,000.00	\$ 1,719,000.00	\$ 764,995.00
1955	1,841,500.00				30,000.00	1,811,500.00	715,222.50
1956	1,580,000.00	50,000.00			30,000.00	1,500,000.00	672,830.00
1957	1,485,000.00	50,000.00			35,000.00	1,400,000.00	637,917.50
1958	3,185,000.00	50,000.00			35,000.00	3,100,000.00	600,936.25
1959	280,000.00	50,000.00		45,000.00	85,000.00	100,000.00	547,455.00
1960	3,685,000.00	50,000.00		45,000.00	90,000.00	3,500,000.00	518,958.75
1961	4,090,000.00	50,000.00			40,000.00	4,000,000.00	463,348.75
1962	2,590,000.00	50,000.00			40,000.00	2,500,000.00	400,118.75
1963	2,640,000.00	50,000.00			90,000.00	2,500,000.00	351,318.75
1964	3,095,000.00	50,000.00			45,000.00	3,000,000.00	301,768.75
1965	2,620,000.00	50,000.00			70,000.00	2,500,000.00	243,400.00
1966	3,100,000.00	50,000.00	1,000,000.00		50,000.00	2,000,000.00	186,625.00
1967	3,650,000.00	50,000.00	3,000,000.00		100,000.00	500,000.00	117,125.00
1968	3,100,000.00	50,000.00	3,000,000.00		50,000.00		60,375.00
1969	100,000.00	50,000.00			50,000.00		36,375.00
1970	150,000.00	50,000.00			100,000.00		34,875.00
1971	100,000.00	50,000.00			50,000.00		32,625.00
1972	150,000.00	50,000.00			100,000.00		31,125.00
1973	100,000.00	50,000.00			50,000.00		28,875.00
1974	50,000.00	50,000.00					27,375.00
1975-2005	1,550,000.00	1,550,000.00					420,375.00
<b>Total</b>	<b>\$40,940,500.00</b>	<b>\$ 2,500,000.00</b>	<b>\$ 7,000,000.00*</b>	<b>\$ 90,000.00</b>	<b>\$ 1,220,000.00</b>	<b>\$30,130,500.00</b>	<b>\$ 7,194,020.00</b>

\*To be paid from Highway Funds  
 Note: Contingent Liability — Deer Isle-Sedgwick Bridge Bonds \$331,000.00

# Bonded Debt by Issues

As of June 30, 1953

Purpose of Issue	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured or Called	Balance Unmatured June 30, 1953
Highways and Bridges	Sept. 1, 1913	1914-53	4%	\$ 300,000.00	\$ 292,500.00	\$ 7,500.00
	July 1, 1914	1915-54	4	500,000.00	477,000.00	23,000.00
	April 1, 1920	1930-54	5	2,500,000.00	2,400,000.00	100,000.00
	July 1, 1922	1943-52	4	1,250,000.00	1,250,000.00	
	July 1, 1924	1949-58	4	1,000,000.00	400,000.00	600,000.00
	July 1, 1932	1945-54	4	2,000,000.00	1,600,000.00	400,000.00
	Aug. 1, 1932	1951-54	4	1,000,000.00	500,000.00	500,000.00
	Sept. 1, 1932	1954-57	4	1,500,000.00		1,500,000.00
	April 1, 1942	1947-53	1	700,000.00	700,000.00	
	Aug. 1, 1952	1959-60	1 $\frac{7}{8}$	4,000,000.00		4,000,000.00
	April 1, 1953	1954-60	1 $\frac{1}{2}$	7,500,000.00		7,500,000.00
	April 1, 1953	1961-67	1.90	15,500,000.00		15,500,000.00
					37,750,000.00	7,619,500.00
Bangor-Brewer Bridge	Aug. 1, 1952	1955-60	3	300,000.00		300,000.00
	Aug. 1, 1952	1961-74	1 $\frac{1}{2}$	700,000.00		700,000.00
	Aug. 1, 1952	1975-2004	1 $\frac{3}{4}$	1,500,000.00		1,500,000.00
				2,500,000.00		2,500,000.00
Fore River Bridge	Aug. 1, 1952	1965-67	1 $\frac{1}{2}$	7,000,000.00		7,000,000.00
Kennebec Carlton Bridge	June 1, 1947	1952-73	1 $\frac{1}{2}$	900,000.00	100,000.00	800,000.00
	Jan. 1, 1952	1953-73	1 $\frac{3}{8}$	450,000.00	30,000.00	420,000.00
				1,350,000.00	130,000.00	1,220,000.00
Waldo-Hancock Bridge	March 1, 1946	1947-60	7/10	600,000.00	510,000.00	90,000.00
<b>Total — All Bonds</b>				<b>\$49,200,000.00</b>	<b>\$ 8,259,500.00</b>	<b>\$40,940,500.00</b>



# *Bonded Debt – Interest Requirements*

As of June 30, 1953

65

Year Ending	Total For Year	Public Service Enterprises				Highway Fund
		Bangor- Brewer Bridge	Fore River Bridge	Waldo- Hancock Bridge	Kennebec Carlton Bridge	
June 30, 1954	\$ 764,995.00	\$ 45,750.00	\$ 105,000.00	\$ 630.00	\$ 17,775.00	\$ 595,840.00
1955	715,222.50	45,750.00	105,000.00	630.00	16,612.50	547,230.00
1956	672,830.00	45,000.00	105,000.00	630.00	16,200.00	506,000.00
1957	637,917.50	43,500.00	105,000.00	630.00	15,787.50	473,000.00
1958	600,936.25	42,000.00	105,000.00	630.00	15,306.25	438,000.00
1959	547,455.00	40,500.00	105,000.00	630.00	14,825.00	386,500.00
1960	518,958.75	39,000.00	105,000.00	315.00	13,593.75	361,050.00
1961	463,348.75	37,500.00	105,000.00		12,293.75	308,555.00
1962	400,118.75	36,375.00	105,000.00		11,743.75	247,000.00
1963	351,318.75	35,625.00	105,000.00		11,193.75	199,500.00
1964	301,768.75	34,875.00	105,000.00		9,893.75	152,000.00
1965	243,400.00	34,125.00	105,000.00		9,275.00	95,000.00
1966	186,625.00	33,375.00	97,500.00		8,250.00	47,500.00
1967	117,125.00	32,625.00	67,500.00		7,500.00	9,500.00
1968	60,375.00	31,875.00	22,500.00		6,000.00	
1969	36,375.00	31,125.00			5,250.00	
1970	34,875.00	30,375.00			4,500.00	
1971	32,625.00	29,625.00			3,000.00	
1972	31,125.00	28,875.00			2,250.00	
1973	28,875.00	28,125.00			750.00	
1974	27,375.00	27,375.00				
1975-2005	420,375.00	420,375.00				
Total	\$7,194,020.00	\$1,173,750.00	\$1,447,500.00*	\$ 4,095.00	\$ 202,000.00	\$4,366,675.00

\*To be paid from Highway Funds

*State Trust Funds—Income and Payments*  
Year Ended June 30, 1953

	Balance Undis-tributed 7/1/52	Net Income For Year	State Approp-riation	Total Available	Income Added To Principal	Income Distributed During Year	Balance Undis-tributed 6/30/53	Reserve Fund For Losses
<b>Retirement Fund:</b>								
Maine State Retirement System:								
Pension Fund	\$ 213.96	\$449,749.95	\$ 40,621.00	\$449,749.95	\$449,749.95	\$ 53,631.93	\$ 757.59	\$
Expense Fund		13,554.56		54,389.52				
Total Retirement Fund	213.96	463,304.51	40,621.00	504,139.47	449,749.95	53,631.93	757.59	
<b>Lands Reserved for Public Uses</b>	31,163.92	114,533.27		145,697.19	73,689.16	34,983.84	37,024.19	
<b>Permanent School Fund</b>		16,341.59		16,341.59		16,341.59		49,268.13
<b>Other Trust Funds:</b>								
Augusta State Hospital	638.46	2,469.76	761.94	3,870.16		3,014.16	856.00	590.18
Bangor State Hospital		50.16		50.16		50.16		
Baxter State Park		45.08		45.08	45.08			
Central Maine Sanatorium		40.18		40.18		40.18		
Eastern State Normal School	187.50	25.00		212.50		212.50		
Education (Walker) Fund		50.84		50.84		50.84		
Farmington State Teachers' College	6,238.50	2,322.39		8,560.89		1,526.04	7,034.85	

Former Governor's Cemetery Fund	4.56	7.31		11.87		6.76	5.11	
Foxcroft Academy		25.52		25.52		25.52		
Hebron Academy		25.52		25.52		25.52		
Houlton Academy		50.52		50.52		50.52		
Indigent Deaf, Dumb, and Blind	131.68	15.29		146.97			146.97	
Jordan Forestry Fund	105.11	27.81		132.92			132.92	
Madawaska Territory School	127.75	128.27		256.02		256.02		
Madison School District No. 2		25.52	24.48	50.00		50.00		
Maine School for the Deaf		551.28		551.28		551.28		
Military and Naval Children's Home		493.15		493.15		493.15		
Ministerial and School Funds		61.76		61.76		61.76		
Passamaquoddy Tribe of Indians		4,647.38		4,647.38		4,647.38		4,104.46
Penobscot Tribe of Indians		2,423.28		2,423.28		2,423.28		
Pownal State School		158.75		158.75		158.75		
Reserve Account	175.00			175.00			175.00	
State School for Boys		17.83		17.83		17.83		
State School for Girls		295.54		295.54		295.54		
University of Maine	1,324.44	5,819.99	4,106.99	11,251.42		9,921.88	1,329.54	1,607.48
Vaughn Woods Memorial Fund	833.42	868.75		1,702.17			1,702.17	
Western Maine Sanatorium		2,883.51		2,883.51		2,883.51		1,605.87
<b>Total Other Trust Funds</b>	<b>9,766.42</b>	<b>23,530.39</b>	<b>4,893.41</b>	<b>38,190.22</b>	<b>45.08</b>	<b>26,762.58</b>	<b>11,382.56</b>	<b>7,907.99</b>
<b>Total — All Funds</b>	<b>\$41,144.30</b>	<b>\$617,709.76</b>	<b>\$ 45,514.41</b>	<b>\$704,368.47</b>	<b>\$523,484.19</b>	<b>\$131,719.94</b>	<b>\$ 49,164.34</b>	<b>\$ 57,176.12</b>

# Analysis of Change in Principal—State Trust Funds

Year Ended June 30, 1953

	Balance of Principal 7/1/52	Additions		Deductions	Balance of Principal 6/30/53
		Earnings Deposits Other Credits	State Appro- priations	With- drawals Payments, etc.	
<b>Retirement Funds:</b>					
Maine State Retirement System	\$15,627,750.87	\$ 2,752,543.65	\$ 1,726,911.26	\$ 2,078,725.59	\$18,028,480.19
<b>Trust and Guarantee Deposits:</b>					
Deorganized Towns	6,496.80	692.00		7,188.80	
Guarantee Deposits	958,502.31	246,818.80		297,167.04	908,154.07
Committed Children	15,944.06	43,173.25		38,581.43	20,535.88
Construction of Hospitals	27,815.08	192,336.30		220,151.38	
General Relief		4,332.00		3,564.40	767.60
Jefferson Camp — Misc. Accounts	832.35	13,146.22		12,172.34	1,806.23
Industrial Accident Commission — Second Injury	8,522.78	2,400.00		757.64	10,165.14
Financial Responsibility Deposits	52,679.85	25,900.00		29,255.00	49,324.85
Public Administrators' Funds	74,939.84	10,946.21			85,886.05
Receivers' Funds — Defunct Banks	201,080.10			808.13	200,271.97
State School for Boys	14.19				14.19
Unclaimed Dividends	18,720.65			143.19	18,577.46
Mackworth Island — Percival P. Baxter Fund		675,074.32			675,074.32
<b>Total Trust and Guarantee Deposits</b>	<b>1,365,548.01</b>	<b>1,214,819.10</b>		<b>609,789.35</b>	<b>1,970,577.76</b>
<b>Lands Reserved for Public Uses</b>	<b>1,508,860.57</b>	<b>73,689.16</b>			<b>1,582,549.73</b>
<b>Permanent School Fund</b>	<b>565,204.48</b>				<b>565,204.48</b>
<b>Other Trust Funds:</b>					
Augusta State Hospital	78,773.44				78,773.44
Bangor State Hospital	2,000.00				2,000.00

Baxter State Park	3,275.35	745.08			4,020.43
Central Maine Sanatorium	2,012.02				2,012.02
Eastern State Normal School	1,000.00				1,000.00
Education Fund — Walker Fund	2,071.88				2,071.88
Farmington State Teachers' College	83,417.15				83,417.15
Former Governor's Cemetery Lot	335.54				335.54
Foxcroft Academy	1,000.00				1,000.00
Hebron Academy	1,000.00				1,000.00
Houlton Academy	2,000.00				2,000.00
Indigent Deaf, Dumb, and Blind	600.00				600.00
Jordan Forestry Fund	1,000.00				1,000.00
Madawaska Territory School	5,000.00				5,000.00
Madison School District No. 2	1,000.00				1,000.00
Maine School for the Deaf	22,030.85				22,030.85
Military and Naval Children's Home	17,582.94				17,582.94
Ministerial and School Funds	2,966.44	400.00			3,366.44
Passamaquoddy Tribe of Indians	175,323.89				175,323.89
Penobscot Tribe of Indians	95,642.44				95,642.44
Pownal State School	6,000.00				6,000.00
State School for Boys	700.00				700.00
State School for Girls	11,712.15				11,712.15
University of Maine	218,575.00				218,575.00
Vaughn Woods Memorial Fund	35,000.00				35,000.00
Western Maine Sanatorium	104,286.19				104,286.19
<b>Total Other Trust Funds</b>	<b>874,305.28</b>	<b>1,145.08</b>			<b>875,450.36</b>
<b>Total State Trust Funds</b>	<b>\$19,941,669.21</b>	<b>\$ 4,042,196.99</b>	<b>\$ 1,726,911.26</b>	<b>\$ 2,688,514.94</b>	<b>\$23,022,262.52</b>
<b>Employment Security Trust Fund:</b>					
Balance of Fund 7/1/52 (As adjusted)	\$39,763,441.82	\$	\$	\$	\$
Employers' Contributions		7,304,754.74			
Penalties and Interest		8,155.90			
Interest Earned on Fund		952,708.59			
Federal Grants		288,943.00			
Benefits Paid to Unemployed				5,036,846.64	
<b>Total Employment Security Trust Fund</b>	<b>\$39,763,441.82</b>	<b>\$ 8,554,562.23</b>	<b>\$</b>	<b>\$ 5,036,846.64</b>	<b>\$43,281,157.41</b>

# *Working Capital*

(Appropriated Surplus)

As of June 30, 1953

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**Other Special Revenue Funds and Public Service Enterprises:**

Liquor Commission	\$3,000,000.00
Donated Surplus — Augusta State Airport	862,632.02
<b>Total</b>	<u><u>\$3,862,632.02</u></u>

**All Other Funds:**

Surplus Property Pool	\$ 2,000.00
Prison Industries	122,406.80
Highway Garage	920,000.00
Departmental Garage	75,000.00
Schooling Children in Unorganized Territories	140,000.00
Departmental Supplies	21,000.00
Post Office	17,500.00
Seed Potato Board	50,000.00
Scientific Investigation with Blueberries	25,000.00
Rock Crusher	37,500.00
Reformatory for Men — Farm	2,500.00
Reformatory for Women — Farm	2,500.00
Maine State Prison — Farm	14,500.00
Donated Surplus —	
Highway Garage	1,000,000.00
Institutional Farms	863,801.00
<b>Total</b>	<u><u>\$3,293,707.80</u></u>

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**Valuation and Debt Statistics**  
OF  
**Cities, Towns and Plantations**  
BY  
**Counties**

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# Valuation and Debt Statistics of Cities, Towns, and Plantations by Counties

At Close of 1952 Fiscal Year

## ANDROSCOGGIN COUNTY

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Auburn	23,134	\$32,311,375	\$ 40.00	\$1,311,055	\$ 588,792	\$1,615,569	\$ (5,787)	\$ 213,285
Durham	1,050	560,873	57.00	32,741	3,200	28,044	2,218	
Greene*	974	745,080	69.00	52,164	3,000	37,254	23	1,962
Leeds	797	434,668	99.00	43,626	1,625	21,733	770	2,487
Lewiston ***	40,974	39,442,104	45.50	1,825,332	1,770,236	2,267,921		321,861
Lisbon	4,318	3,729,503	61.00	231,034	97,407	186,475	(3,858)	16,764
Livermore	1,313	805,316	78.00	63,820	4,006	40,265	(4,637)	24,522
Livermore Falls	3,359	2,595,238	64.00	168,525	110,000	129,762	28,707	23,511
Mechanic Falls	2,061	1,412,715	69.00	99,017	15,369	70,636	5,163	21,935
Minot	750	400,575	80.00	32,655	4,000	20,029		12,879
Poland	1,503	1,179,990	68.00	81,166	23,458	59,000	4,131	1,948
Turner	1,712	1,109,740	74.00	83,390	24,868	55,487	1,276	17,242
Wales*	437	319,250	57.00	18,542	6,396	15,963	1,572	(2,477)
Webster	1,212	769,060	50.00	39,377	7,059	38,453	2,235	3,109

## AROOSTOOK COUNTY

Amity	300	93,329	115.00	10,934	4,687	4,666	2,860	(4,258)
Ashland	2,370	1,044,890	116.00	122,404	20,914	52,245	15,456	22,821
Bancroft	165	100,601	100.00	10,159		5,030	3,656	172
Benedicta	225	115,587	74.00	8,712	1,607	5,779	1,648	2,893
Blaine*	1,118	535,085	92.00	49,948		26,754	3,873	7,797
Bridgewater	1,279	739,712	108.00	80,720	23,034	36,986	5,460	21,559
Caribou	9,923	7,215,480	70.00	510,412	50,000	360,774	50,405	25,180
Castle Hill	581	403,620	88.00	35,897	10,497	20,181	(7,647)	13,053
Chapman	381	182,580	114.00	21,063	4,767	9,129	3,659	9,808
Crystal	373	245,015	78.00	19,336		12,251	3,857	10,343



Dyer Brook	219	124,645	54.00	6,875		6,232	767	33,558
Eagle Lake	1,516	298,465	150.00	45,577	6,682	14,923	264	19,494
Easton	1,664	1,127,137	92.00	104,597		56,357	22,232	3,272
Fort Fairfield	5,791	5,452,895	90.00	493,092	15,000	272,645	45,039	72,581
Fort Kent	5,343	1,525,275	146.00	225,066	41,432	76,264	12,868	291
Frenchville	1,528	436,125	108.00	47,834	40	21,806	1,247	11,799
Grand Isle	1,230	339,435	96.00	33,189		16,972	2,236	15,517
Haynesville	185	83,179	100.00	8,450		4,159	789	2,700
Hersey	116	92,382	64.00	6,002	407	4,619	(130)	1,083
Hodgdon	1,162	611,755	69.00	42,865		30,588	6,642	12,691
Houlton	8,377	6,667,612	75.00	506,341	117,000	333,381	28,976	74,564
Island Falls	1,237	547,960	96.00	52,381		27,398	2,247	27,256
Limestone	2,427	1,379,925	110.00	152,908		68,996	8,060	13,067
Linneus	777	361,335	73.00	26,842	1,500	18,067	1,448	5,845
Littleton	1,001	610,498	115.00	70,822	12,625	30,525	18,226	5,745
Ludlow	361	124,311	107.00	13,442		6,216	669	5,705
Madawaska	4,900	12,500,265	30.00	378,032	149,000	625,013	15,962	(11,940)
Mapleton	1,367	826,800	120.00	100,098	8,800	41,340	12,426	13,780
Mars Hill	2,060	1,567,390	83.00	131,507	283	78,370	10,663	16,556
Masardis	523	434,520	82.00	35,979	20,788	21,726	(17,773)	1,234
Merrill	383	191,725	103.00	19,966		9,586	2,318	22,875
Monticello	1,284	834,550	75.00	63,380	9,101	41,728	1,364	14,164
New Limerick	543	257,453	79.00	20,621	3	12,873	17	7,992
New Sweden*	827	469,184	86.00	41,039	3,060	23,459	5,793	3,673
Oakfield	1,009	380,583	122.00	47,055	5,976	19,029	14,705	22,747
Orient	176	109,544	90.00	9,961	2,707	5,477	1,240	(1,425)
Perham**	572	398,080	100.00	40,216	6,406	19,904	(166)	(3,525)
Portage Lake	542	343,660	94.00	32,622	8,198	17,183	6,716	8,302
Presque Isle	9,954	17,541,830	38.00	670,187	30,450	877,092	24,415	71,688
St. Agatha	1,512	448,100	124.00	56,134	6,000	22,405	7,759	3,375
Sherman	1,029	475,994	110.00	53,031	37,387	23,800		
Smyrna	349	211,957	90.00	19,346		10,598	1,235	6,633
Stockholm	641	199,430	120.00	24,307		9,972	3,829	15,392
Van Buren	5,094	1,961,113	93.00	184,922	17,619	98,056	5,437	(16,100)
Wade*	343	171,720	104.00	18,039	10,877	8,586	2,827	(5,182)
Washburn	1,913	1,309,000	83.00	109,826	10,000	65,450	(3,743)	29,387
Westfield	557	512,429	99.00	51,084		25,621	1,575	14,075

\*1951 Figures Used.

\*\*Town Report Figures Used.

\*\*\*Five and three quarters per cent debt limit.

AROOSTOOK COUNTY — Continued

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Weston	248	97,750	105.00	10,420		4,888	978	2,936
Woodland	1,292	743,520	96.00	72,194	3,075	37,176	12,200	15,209
Allagash Pt.	680	430,884	146.00	63,272	757	21,544	2,735	4,295
Cary Plantation	278	86,022	58.00	5,172		4,301	2,594	970
Caswell Pt.*	687	220,840	150.00	33,486	5,000	11,042	7,446	(3,707)
Cyr Plantation	256	170,145	61.00	10,523		8,507	3,994	6,667
E. Plantation	30	47,990	61.00	2,954		2,400	919	221
Garfield Pt.*	116	40,470	80.00	3,328		2,024	2,356	9,752
Glenwood Pt.*	53	49,438	92.00	4,584		2,472	2,317	375
Hamlin Pt.	430	161,029	80.00	13,056		8,051	2,417	14,563
Hammond Pt.	120	90,630	99.00	9,029		4,532	3,795	3,471
Macwahoc Pt.	131	76,004	56.00	4,367		3,800	192	318
Moro Pt.*	84	80,878	70.00	5,733	4,000	4,044	1,822	2,154
Nashville Pt.*	28	72,488	51.00	3,721	2,213	3,624	1,574	543
New Canada Plantation	444	170,379	135.00	23,205	6,315	8,519	4,056	1,692
Oxbow Plantation*	189	98,306	60.00	6,090		4,915	1,814	3,249
Reed Plantation	351	91,090	108.00	10,099	306	4,555	616	11,444
St. Francis Plantation	1,384	196,025	136.00	27,676		9,801	9,509	20,303
St. John Plantation	569	130,527	144.00	19,039	310	6,526	(1,341)	3,470
Wallagrass Plantation*	1,035	198,666	155.00	31,372	5	9,933	6,594	(86)
Westmanland Plantation	77	125,797	42.00	5,325		6,290	3,247	22
Winterville Plantation	373	66,816	60.00	4,195		3,341	777	14,878

CUMBERLAND COUNTY

Baldwin	725	696,665	82.00	57,724	34,686	34,833	6,087	6,460
Bridgton	2,950	2,206,892	70.00	156,783	50,005	110,345	10,529	39,949
Brunswick	10,996	9,701,845	52.00	513,007	244,065	485,092	16,293	58,872
Cape Elizabeth	3,816	4,936,171	56.00	279,645	176,000	246,809	23,503	(128,317)
Casco	881	892,775	46.00	41,728	12,350	44,639	2,931	1,401
Cumberland	2,030	2,227,121	63.00	141,894	67,734	111,356	2,471	(32,362)
Falmouth	4,342	4,258,102	62.40	269,574	168,000	212,905	4,481	(128,950)
Freeport	3,280	2,386,306	76.00	183,642	57,156	119,315	4,349	30,475
Gorham	4,742	3,292,695	69.80	233,175	97,564	164,635	764	37,827

Gray	1,631	1,035,130	90.00	94,665	10,509	51,757	8,497	14,529
Harpswell	1,664	1,557,470	66.00	88,622	16,412	77,874		55,983
Harrison	1,026	885,825	66.00	59,340	9,900	44,291	4,052	12,453
Naples	747	916,635	53.00	49,281	33,828	45,832	(433)	14,247
New Gloucester	2,628	762,240	86.00	66,540	9,567	38,112	5,644	11,245
North Yarmouth	942	491,973	84.00	41,935	23,250	24,599	(768)	1,363
Otisfield	599	569,489	72.00	41,402	24,123	28,474	848	(1,516)
Portland	77,634	101,239,650	54.80	5,608,719	29,673	5,061,983	20,102	175,633
Pownal	752	288,081	116.00	33,858	2,400	14,404	1,231	5,639
Raymond	620	926,924	61.00	57,125	25,800	46,346	502	2,341
Scarboro	4,600	3,267,811	80.00	264,569	35,025	163,391	1,800	35,603
Sebago	577	828,185	78.00	65,117	54,340	41,409	(1,194)	7,119
South Portland	21,866	19,906,455	60.00	1,211,508	841,569	995,323	1,142	100,417
Standish*	1,786	2,082,667	75.00	157,517	80,000	104,133	1,949	(57,757)
Westbrook	12,284	12,182,032	55.67	688,757	310,000	609,102	4,851	23,605
Windham	3,434	3,051,225	82.00	252,657	60,000	152,561	11,511	27,474
Yarmouth	2,669	1,783,909	72.00	130,505	29,190	89,195	582	29,396

**FRANKLIN COUNTY**

Avon	391	186,420	78.00	14,811	2,700	9,321	2,398	6,327
Carthage	339	212,182	84.00	18,066	2,000	10,609	7,391	1,549
Chesterville	588	298,135	94.00	28,451	13,000	14,907	(8,378)	110
Eustis	763	499,372	66.00	33,559	391	24,969	6,936	(1,089)
Farmington	4,677	3,517,535	57.00	203,765	15,098	175,877	25,964	13,277
Industry	315	193,035	82.00	16,054	8,110	9,652	2,454	(2,807)
Jay	3,102	2,435,311	90.00	221,431	2,500	121,766	2,364	3,840
Kingfield	963	441,376	78.00	35,207		22,069	4,023	7,024
Madrid	162	96,945	84.00	8,242	3	4,847	2,213	1,795
New Sharon	755	350,765	90.00	32,127	12,225	17,538	473	(9,224)
New Vineyard	447	245,371	96.00	23,886	11,005	12,269	4,026	(11,991)
Phillips	1,088	647,715	102.00	66,979	17,772	32,386	422	12,976
Rangeley	1,228	3,722,277	29.60	111,250	11,833	186,114	7,305	3,895
Strong	1,036	757,899	75.00	57,744	48,564	37,895	5,180	3,484
Temple	284	184,292	68.00	12,757	1,944	9,215	1,453	2,527
Weld	361	490,225	56.00	27,747	500	24,511	5,673	6,363
Wilton**	3,455	2,333,580	82.00	194,200	68,149	116,679	29,422	
Coplin Pt.	64	95,510	36.00	3,492		4,776	3,504	2,117
Dallas Pt.	81	225,872	59.00	13,424		11,294	1,848	1,893
Rangeley Pt.	44	243,745	45.00	11,029	2,200	12,187	1,700	2,828
Sandy River Pt.	55	196,655	42.00	8,311		9,833	1,024	569

\*1951 Figures Used.

\*\*Town Report Figures Used

HANCOCK COUNTY

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Amherst*	151	77,676	80.00	6,349		3,884	2,460	2,484
Aurora	91	82,727	36.00	3,065		4,136	508	8,581
Bar Harbor	3,864	7,584,960	50.00	382,509	112,935	379,248	(3,454)	36,132
Blue Hill	1,308	1,160,620	70.00	82,332	33,485	58,031	(20,011)	17,229
Brooklin	546	588,815	56.00	33,466		29,441	7,252	13,603
Brooksville	751	336,505	112.00	38,325	14,052	16,825	(11,744)	4,657
Bucksport	3,120	4,864,994	51.00	250,633	207,495	243,250	6,735	(168,420)
Castine	793	647,385	80.00	52,316	122	32,369	4,832	4,343
Cranberry Isles*	228	414,515	47.00	19,744		20,726	4,364	4,369
Dedham*	374	433,918	66.00	28,975	22,752	21,696	730	3,687
Deer Isle	1,234	661,780	90.00	60,628		33,089	(3,406)	13,950
Eastbrook	199				No figures available			
Ellsworth	3,936	7,768,565	41.00	322,294	262,609	388,428		(13,132)
Franklin*	709	307,360	64.00	20,214	8,012	15,368	1,494	(6,634)
Gouldsboro	1,168	749,150	84.00	63,907	3	37,458	(1,575)	14,367
Hancock	755	435,175	68.00	30,231		21,759	237	4,719
Lamoine*	443	236,690	76.00	18,420	8,400	11,835	3,198	(6,642)
Mariaville*	153	100,523	90.00	9,167		5,026	1,036	932
Mount Desert	1,776	4,078,685	67.00	275,056	20,000	203,934	47,264	9,527
Orland**	1,155	500,045	86.00	43,852	4,000	25,002		
Otis	109				No figures available			
Penobscot	699	237,670	122.00	29,557	3,657	11,884	2,715	16,940
Sedgwick	614	287,544	90.00	26,351	3,550	14,377	(185)	(1,810)
Sorrento	201	352,616	56.40	20,015	30	17,631	1,433	6,548
Southwest Harbor*	1,534	1,371,695	68.00	111,816	40,500	68,585	10,161	30,534
Stonington	1,660	1,884,775	44.00	84,091	36,592	94,239	7,186	6,273
Sullivan*	762	428,085	68.00	29,653	93	21,404	1,745	12,207
Surry*	448	322,750	78.00	25,640		16,138	2,279	2,537
Swan's Island*	468	206,830	95.00	20,009	2,708	10,342	735	1,670
Tremont*	1,115	567,935	80.00	46,281	2,500	28,397	3,287	11,120
Trenton**	358	234,190	54.00	12,933		11,710		90
Verona	374	120,140	85.00	10,530	36	6,007	1,038	4,433
Waltham*	154	90,971	60.00	5,587		4,549	2,512	1,788

Winter Harbor	568	487,925	73.00	35,961	5,200	24,396	954	425
Long Island Pt.*	97	48,686	57.00	2,890		2,434	2,556	498
Osborn Pt.*	49	59,281	48.00	2,878		2,964	677	1,399
No. 33 Pt.*	37	60,216	56.00	3,432		3,011	743	1,267

**KENNEBEC COUNTY**

Albion	992	532,640	75.00	40,618	60	26,632	1,923	9,952
Augusta	20,913	18,635,270	52.00	984,989	332,842	931,764	26,473	11,331
Belgrade	1,099	896,320	72.00	65,297	21,700	44,816	7,288	17,498
Benton	1,421	599,136	72.00	44,155		29,957	7,717	10,943
Chelsea	2,169	346,493	71.00	25,354	4,177	17,325	1,303	2,088
China	1,375	841,855	62.00	53,128	10,000		2,936	14,705
Clinton	1,623	782,538	87.00	69,422	18,000	39,127	1,114	8,595
Farmingdale	1,449	1,059,455	58.00	62,468	3,000	52,973	3,313	13,399
Fayette	397	261,290	88.00	23,306	8,132	13,065	2,399	2,269
Gardiner	6,649	5,273,372	67.00	358,357	130,000	263,669	20,613	88,487
Hallowell	3,404	2,193,112	66.00	147,112	59,000	109,656	(150)	(9,946)
Litchfield	953	523,845	80.00	42,598	20,000	26,192	2,345	13,623
Manchester	664	566,545	80.00	45,828	11	28,327	4,670	13,314
Monmouth	1,683	1,423,575	62.00	89,750	36,500	71,179	4,370	(10,369)
Mount Vernon	653	452,150	87.00	39,812	8,995	22,608	1,992	243
Oakland	2,679	2,111,534	69.00	148,199	45,900	105,577	8,488	(18,842)
Pittston	1,258	418,870	92.00	39,335	1,000	20,944	3,501	5,959
Randolph	1,733	496,000	92.00	46,871	16,866	24,800	33	10,433
Readfield	1,022	542,455	84.00	46,316	6,900	27,123	117	3,199
Rome	420	434,673	55.00	24,196	391	21,734	952	9,863
Sidney	918	538,444	71.00	38,891	6,700	26,922	345	8,025
Vassalboro*	2,261	1,421,590	72.00	103,989	60,000	71,080	3,095	(27,590)
Vienna	231	134,210	80.00	10,959	7,100	6,711	252	2,422
Waterville	18,287	20,588,120	43.00	899,851	624,450	1,029,406		142,078
Wayne	459	440,760	84.00	37,486	9,300	22,038	2,380	2,861
West Gardiner	946	489,785	70.00	35,032	5,807	24,489	1,899	10,236
Windsor	740	443,940	84.00	37,840	21,802	22,197	(1,414)	4,604
Winslow	4,413	3,807,284	55.00	212,881	67,378	190,364	17,134	(2,072)
Winthrop	3,026	2,505,772	57.00	145,419		125,289	3,814	57,498

\*1951 Figures Used.

\*\*Town Report Figures Used.

## KNOX COUNTY

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Appleton	671	280,945	91.00	26,007	8	14,047	4,888	349
Camden	3,670	4,953,838	50.00	250,823	144,035	247,692	37,271	32,132
Cushing	376	221,933	77.00	17,447	17	11,097	423	7,629
Friendship	772	558,490	60.00	34,160	3,000	27,925	1,193	5,402
Hope	504	346,786	68.00	23,974	6,667	17,339	884	6,029
Isle-au-Haut	82	127,056	71.00	9,117	525	6,353	4,362	712
North Haven*	410	913,055	51.60	47,384	5,000	45,653	411	(4,330)
Owl's Head	784	450,320	62.00	28,481	11,720	22,516	3,816	9,311
Rockland	9,234	9,066,260	60.00	551,185	354,347	453,313	8,388	295,104
Rockport	1,656	1,423,406	71.00	102,356	47,500	71,170	4,092	15,930
Saint George	1,482	852,245	62.00	54,075	7,000	42,612	505	26,282
South Thomaston	654	303,392	75.00	23,288	840	15,170	(2,172)	13,866
Thomaston	2,810	1,868,430	64.00	121,431	71,940	93,422	4,820	4,212
Union	1,085	701,592	76.00	54,221	30,315	35,080	518	(94)
Vinalhaven	1,427	844,761	91.00	78,192		42,238	3,550	10,870
Warren	1,576	1,047,890	64.00	68,448	28,662	52,395	3,062	12,285
Washington	722	308,930	92.00	28,866	3,032	15,447	1,209	11,248
Matinicus Isle Plt.	188	56,995	70.00	4,158	414	2,850	1,163	958

## LINCOLN COUNTY

Alna	350	206,316	82.00	17,188	1,715	10,316	507	3,622
Boothbay	1,559	1,347,250	82.00	111,840	36,000	67,363	5,224	10,383
Boothbay Harbor	2,290	2,707,180	61.00	167,223	17,970	135,359	6,899	(5,397)
Bremen*	409	270,689	72.00	19,811	400	13,534	158	8,293
Bristol	1,476	1,100,483	74.00	82,764	2,000	55,024	3,214	4,340
Damariscotta	1,113	993,018	52.00	52,471		49,651	945	18,697
Dresden	729	288,575	86.00	25,321	8,998	14,429	3,999	4,705
Edgecomb	447	330,296	70.00	23,511		16,515	2,141	4,668
Jefferson	1,215	568,735	72.00	41,675	14,692	28,437	1,050	7,398
Newcastle	1,021	819,525	62.00	51,606	24,400	40,976	1,498	11,656
Nobleboro	654	345,655	80.00	28,099	5,436		4,233	24,770
South Bristol	631	778,595	62.00	48,804		38,930	5,174	7,991
Southport	435	1,227,175	56.00	69,115	6,000	61,359	4,578	2,248

Waldoboro	2,536	1,555,165	80.00	126,734	72,103	77,758	2,766	6,429
Westport	146	170,240	90.00	15,478	4,571	8,512	255	2,895
Whitefield*	1,030	521,075	81.00	42,994	1,707	26,054	1,670	16,364
Wiscasset	1,584	2,746,611	50.00	138,648	85,514	137,331	7,397	13,933
Monhegan Plt.	75	170,923	31.00	5,407	3	8,546	2,004	1,236
Somerville Plt.*	227	63,186	124.00	8,018	600	3,159	995	3,032

OXFORD COUNTY

Andover	756	500,598	68.00	34,587	1,968	25,030	(828)	15,057
Bethel	2,367	1,867,453	58.00	110,259	68,440	93,273	1,948	24,595
Brownfield	612	288,185	98.00	28,633		14,409	2,929	381
Buckfield	899	582,920	66.00	39,202	2,500	29,146	509	2,477
Byron*	96	144,475	70.00	10,209		7,224	1,715	1,742
Canton	746	426,470	92.00	39,844	4,737	21,324	5,790	6,108
Denmark	447	420,449	86.00	36,579	15,792	21,022	530	9,650
Dixfield	2,022	1,149,752	82.00	95,957	29,595	57,488	3,530	(18,508)
Fryeburg	1,926	1,376,339	59.00	82,742	50,000	68,817	2,928	(27,084)
Gilead	140	263,670	60.00	15,922	6,000	13,184	262	(5,441)
Greenwood	604	439,295	80.00	35,615	6,000	21,965	254	13,195
Hanover	211	143,200	68.00	9,945		7,160	1,398	1,298
Hartford	381	307,107	80.00	24,890	1,343	15,355	1,385	2,936
Hebron	829	310,190	94.00	29,578	15,190	15,510	1,707	6,700
Hiram	804	511,453	85.00	44,116	5,000	25,573	5,404	12,405
Lovell	640	1,290,832	49.60	64,617	3,100	64,542	6,150	9,521
Mexico	4,762	1,635,212	90.00	150,799	27,276	81,761	4,820	40,500
Newry	188	237,806	69.00	16,559	442	11,890	(1,507)	2,177
Norway	3,811	2,491,097	82.00	207,156	107,520	124,555	27,151	1,779
Oxford	1,569	758,585	81.00	62,564	16,619	37,929		(2,667)
Paris	4,358	3,075,710	74.00	230,723	1,143	153,786	87,377	47,146
Peru	1,080	1,084,883	67.00	73,546	50,885	54,244	983	4,954
Porter	1,052	321,190	100.00	32,938	8,782	16,060	6,283	(5,750)
Roxbury	348	192,040	83.00	16,161		9,602	1,889	7,791
Rumford	9,954	8,009,590	83.50	675,783	380,997	400,480	126,492	21,319
Stoneham	216	196,334	69.00	13,716	2,810	9,817	2,935	743
Stow	147	134,785	50.00	6,826	2,234	6,739	955	(518)
Sumner	526	306,857	90.00	28,031	9,398	15,343	(100)	6,504
Sweden*	212	189,965	75.00	14,380	5,403	9,498	2,530	(634)
Upton	105	152,668	70.00	10,705	108	7,633	10,188	2,419

\*1951 Figures Used.

OXFORD COUNTY — Continued

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Waterford	828	818,406	72.00	59,555	8,100	40,920	631	12,112
Woodstock	971	668,285	78.00	52,927	13,200	33,414	6,745	14,216
Lincoln Plantation	71	619,035	30.00	18,661		30,952	5,635	5,379
Magalloway Plantation	83	311,005	54.00	16,845		15,550	13,015	4,748

PENOBSCOT COUNTY

Alton	314	70,716	110.00	7,971		3,536	1,585	1,452
Bangor	31,558	38,077,270	53.00	2,040,967	1,342,092	1,903,864		132,837
Bradford	793	279,280	90.00	25,633	30	13,964	(2,451)	20,196
Bradley	786	249,969	105.00	26,788	4	12,498	6,726	2,251
Brewer	6,862	11,400,350	44.00	507,525	151,000	570,018	6,448	61,788
Burlington	425	145,720	94.00	13,989		7,286	1,098	4,849
Carmel	996	384,445	108.00	42,115	37,650	19,222	144	(12,037)
Charleston	771	382,245	82.00	31,890	4,198	19,112	3,524	10,455
Chester	256	70,389	142.00	10,160		3,519	915	1,953
Clifton	193	87,469	80.00	7,160	56	4,373	1,142	4,155
Corinna	1,752	1,072,590	70.00	76,284	2,130	53,630	5,425	15,917
Corinth	1,167	519,208	89.00	46,996	12,300	25,960	9,214	6,888
Dexter	4,126	5,387,990	43.00	234,875	29,810	269,400	15,225	(4,224)
Dixmont	631	212,230	88.20	19,057		10,612	215	5,495
East Millinocket	1,358	2,905,000	52.00	152,185	13,300	145,250	12,786	11,206
Eddington	664	299,034	98.00	29,827	7	14,952	2,496	5,787
Edinburg	36	51,958	88.00	4,596		2,598	425	2,283
Enfield*	1,196	522,700	86.00	45,597	573	26,135	11,157	11,492
Etna	458	150,905	90.00	13,878	225	7,545	221	3,254
Exeter	734	297,158	120.00	36,168	2,000	14,858	1,263	8,801
Garland	581	260,519	134.00	35,324	12,000	13,026	156	717
Glenburn	694	220,560	105.00	23,654	5,673	11,028	4,073	4,446
Greenbush*	477	99,200	150.00	15,219	5,345	4,960	3,423	(1,742)
Greenfield	88	85,770	74.00	6,437	881	4,289	(1,286)	(1,097)
Hampden	3,608	1,322,050	110.00	147,892	37,500	66,103	3,890	10,995
Hermon	1,728	784,630	78.00	62,254		39,232	282	8,669
Holden*	754	287,805	98.00	28,790	6,000	14,390	(5,273)	4,509



Howland	1,441	1,124,905	90.00	102,318	16,635	56,245	1,747	(9,170)
Hudson	455	143,392	115.00	16,844	5,400	7,170	4,839	1,626
Kenduskeag	387	166,540	76.00	12,957	10,000	8,327	319	3,954
Lagrange	511	249,683	82.00	20,795	29	12,484	243	8,734
Lee	610	229,048	116.00	27,044	9,534	11,452	1,204	6,732
Levant*	706	194,510	120.00	23,821	3,008	9,726	(177)	5,788
Lincoln	4,030	6,988,786	33.00	233,791	15,059	349,439	30,242	47,998
Lowell	192	83,394	80.00	6,772		4,170	1,062	1,474
Mattawamkeag	803	941,445	52.00	49,504	4,000	47,072	1,676	(1,367)
Maxfield	26	35,122	52.00	1,871		1,756	590	1,092
Medway*	725	352,701	150.00	53,274		17,635	3,292	4,208
Milford	1,435	764,108	63.00	49,141	15,721	38,205	10,216	2,252
Millinocket	5,890	4,882,520	94.00	463,394	206,812	244,126	57,745	(28,709)
Newburgh*	599	199,439	86.00	17,554	274	9,972	3,535	2,999
Newport	2,190	1,451,635	75.00	110,277	82,000	72,582	(1,415)	(72,358)
Old Town	8,261	6,286,481	63.00	401,475	60,220	314,324	49,289	103,139
Orono	7,504	7,798,245	28.00	221,414	49,557	389,912	5,614	(27,817)
Orrington	1,895	1,675,030	43.00	73,517	428	83,752	4,516	19,183
Passadumkeag*	331	90,555	130.00	12,021		4,528	2,900	1,228
Patten	1,536	790,315	90.00	72,244	15,193	39,516	12,719	4,593
Plymouth	496	195,369	92.00	18,283	3,198	9,768	(1,181)	4,618
Springfield	414	121,737	125.00	15,484	6,493	6,087	4,142	(566)
Stacyville	679	374,135	90.00	34,191	10,802	18,707	958	8,158
Stetson	434	162,415	106.00	17,507	5,402	8,121	(3,364)	(961)
Veazie	776	1,002,387	51.00	51,657	33,149	50,119	1,716	7,207
Winn	497	159,763	156.00	25,295		7,988	1,803	7,744
Woodville	91	234,162	60.00	14,098	75	11,708	550	5,259
Carrol Plantation*	288	85,620	121.00	10,543		4,281	(2,062)	7,075
Drew Plantation	72	75,352	65.00	4,946		3,768	1,383	1,004
Grand Falls Plantation	22	58,715	50.00	2,963		2,936	2,316	1,245
Lakeville Plantation	50	135,220	37.00	5,067		6,761	857	1,543
Mount Chase Plantation*	250	103,602	92.00	9,693		5,180	1,809	4,493
Prentiss Plantation*	315	85,256	118.00	10,159	1,984	4,263	638	1,529
Seboeis Plantation*	70	110,200	44.00	4,900		5,510	4,075	(1,910)
Webster Plantation	92	70,810	57.00	4,075		3,541	778	1,803

\*1951 Figures Used.

PISCATAQUIS COUNTY

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Abbot*	462	181,515	110.00	20,312		9,076	2,418	1,775
Atkinson	400	199,109	90.00	18,151	7,300	9,955	(2,247)	6,536
Bowerbank	20	168,765	25.00	4,243		8,438	998	1,170
Brownville	1,964	1,161,260	80.00	94,425	7,392	58,063	(444)	23,330
Dover-Foxcroft	4,218	3,041,565	82.00	252,747	48,532	152,078	35,295	7,154
Greenville	1,889	1,157,765	76.00	89,529	17,790	57,888	6,902	14,310
Guilford	1,842	1,242,871	77.00	97,261		7,631	10,932	11,190
Milo	2,898	1,923,652	60.00	117,702		8,457	2,289	(782)
Monson	855	494,605	92.00	46,260		7,925	24,730	1,313
Parkman*	590	260,100	92.00	24,328		5,065	13,005	603
Sangerville	1,161	592,923	109.00	65,478	13,500	29,646	3,093	1,338
Sebec	442	262,892	78.00	20,848	12,250	13,145	2,636	(285)
Shirley*	212	128,020	92.00	11,976		6,401	360	2,217
Wellington	252	108,071	124.00	13,585		5,404	2,500	3,573
Willimantic	189	162,320	63.00	10,341		8,116	837	3,227
Barnard Plantation	66	93,566	38.00	3,613		4,678	1,125	1,793
Blanchard Plantation	75	108,409	42.00	4,613		5,420	500	787
Elliottsville Plantation*	39	181,582	59.00	10,785	2,000	9,079	1,083	317
Kingsbury Plantation*	35	106,582	68.00	7,266		5,329	1,019	2,248
Lakeview Plantation	23	107,273	25.00	2,703		5,364	4,043	1,276

SAGADAHOC COUNTY

Arrowsic*	172	104,160	62.00	6,590	1,600	5,208	258	274
Bath	10,644	10,682,490	57.00	617,983	439,181	534,125	44,447	163,669
Bowdoin	638	261,462	95.00	25,242	9,727	13,073	(901)	10,785
Bowdoinham	1,039	779,552	55.00	43,571	18,275	38,978	971	2,626
Georgetown	510	452,529	79.00	36,146	12,469	22,626	1,037	11,577
Phippsburg	1,134	768,385	86.00	66,948	16,000	38,419	4,250	17,821
Richmond	2,217	1,191,466	77.00	93,192	32,321	59,573	1,579	(1,084)
Topsham	2,626	1,847,326	60.00	112,916	4,500	92,366	20,384	45,411
West Bath	578	539,415	52.00	28,557	10,268	26,971	(256)	1,996
Woolwich*	1,344	670,088	84.00	57,292	24,360	33,504	6,341	(2,709)

SOMERSET COUNTY

Anson	2,199	1,011,340	96.00	98,703	33,000	50,567	3,387	21,866
Athens	725	302,665	86.00	26,572	2,000	15,133	2,845	8,441
Bingham	1,354	989,572	70.00	70,536	13,805	49,479	8,246	90
Cambridge	326	176,881	70.00	12,586	1,500	8,844	1,698	3,747
Canaan	785	347,063	91.00	32,153		17,353	2,034	5,533
Cornville*	563	329,350	110.00	36,703	7,138	16,468	2,592	1,607
Detroit	492	224,328	61.00	14,038		11,216	(55)	8,444
Embden	303	763,093	47.00	36,089		38,155	559	11,999
Fairfield	5,811	3,736,043	63.80	242,710	157,528	186,802	22,713	21,910
Harmony	709	409,730	82.00	34,138		12,631	20,487	5,162
Hartland	1,310	814,012	80.00	65,928	13,710	40,701	9,268	19,779
Madison	3,639	3,775,400	54.00	206,716	14,427	188,770	(195)	25,151
Mercer	348	148,340	97.00	14,659	2,700	7,417	5	2,760
Moscow	482	2,816,269	30.00	84,848	30,121	140,813	142	10,118
New Portland	733	381,150	102.00	39,489	4,860	19,058	3,542	(5,387)
Norridgewock	1,784	762,525	86.00	66,756	20,617	38,126	(954)	10,757
Palmyra	965	413,180	90.00	37,855	13,004	20,659	1,792	8,539
Pittsfield	3,909	2,426,950	72.00	177,578	75,985	121,348	739	(56,782)
Ripley	389	159,665	104.00	16,920	19,952	7,983	(11,939)	1,678
St. Albans	1,035	415,144	110.00	46,356	39,302	20,757	338	16,463
Skowhegan	7,422	5,593,020	66.00	374,323	73,000	279,651	17,252	(12,124)
Smithfield	354	346,627	68.00	23,868	9,700	17,331	924	3,231
Solon	746	765,530	64.00	49,576	18,605	38,277	(7)	9,690
Starks*	421	225,535	107.00	24,445	6,300	11,277	235	2,371
Brighton Pt.	106	90,274	86.00	7,845	5	4,514	1,184	2,875
Caratunk Pt.	96	219,005	46.00	10,215		10,950	364	3,438
Dennistown Pt.	24	177,285	22.00	3,927		8,864	7,080	4,283
Highland Pt.*	56	46,425	85.00	4,006		2,321	1,567	(333)
Jackman Pt.	964	585,852	50.00	30,112	2,115	29,293	219	16,402
Moose River Pt.	203	184,505	53.00	9,980		9,225	369	9,470
Pleasant Ridge Pt.	80	3,001,665	19.50	58,616		150,083	2,455	16,161
The Forks Pt.	45	176,610	15.00	2,715		8,831	3,049	2,242
West Forks Pt.	108	162,055	50.00	8,184		7,000	27	3,183

\*1951 Figures Used.

WALDO COUNTY

(Cents omitted except as indicated)

City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Suuplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Belfast	5,960	4,230,740	74.00	317,650	340,000	211,537	1,786	36,340
Belmont	258	128,665	69.00	9,088	137	6,433	1,993	7,511
Brooks*	747	360,592	103.00	37,609	9,009	18,030	(412)	10,261
Burnham	706	335,900	94.00	31,968	8,000	16,795	3,923	14,925
Frankfort	578	283,321	109.00	31,287	3,000	14,166	4,820	13,622
Freedom*	466	198,030	92.00	18,561	2,921	9,902	(54)	4,161
Islesboro	529	974,530	69.00	67,609	25,500	48,727	4,212	6,012
Jackson	258	148,540	100.00	15,046	33	7,427	1,035	11,091
Knox*	445	191,387	85.00	16,583	10	9,569	2,239	10,814
Liberty	497	285,060	66.00	19,231	2,000	14,253	4,714	1,909
Lincolntonville	881	608,540	70.00	43,177		30,427	2,382	5,156
Monroe	593	289,218	136.00	39,759		14,461	2,342	11,387
Montville*	466	196,045	100.00	20,049	100	9,802	1,406	6,113
Morrill*	306	213,395	62.00	13,503	27	10,670	1,736	15,304
Northport	574	576,100	56.00	32,625	16,470	28,805	254	1,004
Palermo	511	238,801	113.00	27,496	524	11,940	1,233	3,214
Prospect	392	185,340	68.00	12,897	1,600	9,267	779	5,800
Searsmont	558	366,089	70.00	26,026	3,305	18,304	1,491	4,080
Searsport	1,457	1,254,893	66.00	83,834	20,800	62,745	1,391	22,855
Stockton Springs	949	465,814	78.00	36,966	4,126	23,291	2,521	15,328
Swanville	437	212,985	71.00	15,417		10,649	668	7,846
Thorndike	534	237,575	88.00	21,288	4,000	11,879	4,104	4,190
Troy	553	260,585	102.00	26,940		13,030	2,199	11,030
Unity	1,014	590,830	82.00	49,147	3,208	29,542	1,875	13,108
Waldo	324	182,968	74.00	13,780	1,000	9,148	909	2,960
Winterport	1,694	729,050	96.00	71,498		36,453	3,503	49,629

WASHINGTON COUNTY

Addison*	846	251,665	90.00	23,276	13,110	12,583	835	1,928
Alexander	282	148,295	78.00	11,783	3,140	7,415	1,135	(124)
Baileyville	1,821	2,408,215	60.00	145,843		120,411	5,696	22,529
Beals*	590	143,534	110.00	16,260	6,001	7,177	1,035	(4,102)
Beddington*	26	50,464	82.00	4,160		2,523	1,143	603
Calais	4,589	4,066,903	65.00	267,875	97,658	203,345	4,178	(40,933)

Centerville	63	96,190	66.00	6,400		4,810	(162)	5,028
Charlotte*	252	118,760	87.00	10,546	1,000	5,938	2,309	147
Cherryfield**	904	382,085	85.00	33,263	3,821	19,104	6,932	(1,371)
Columbia*	352	155,508	70.00	11,147		7,775	1,164	3,450
Columbia Falls*	550	201,575	100.00	20,626		10,079	(963)	10,540
Cooper*	128	98,447	66.00	6,603	5	4,922	54	3,729
Crawford*	83	76,290	106.00	8,162	371	3,815	1,590	151
Cutler*	483	160,434	85.00	14,046		8,022	4,664	8,035
Danforth	1,174	380,166	118.00	45,670	10	19,008	5,884	8,853
Deblois*	59	57,962	63.00	3,694	298	2,898	159	753
Dennysville*	345	97,289	104.00	10,400	500	4,864	3,045	411
East Machias*	1,101	397,225	102.20	41,559		19,861	2,723	6,881
Eastport	3,123	1,623,740	80.00	132,233	5,625	81,187	9,925	40,552
Harrington*	853	261,420	94.00	25,266	275	13,071	1,005	(1,105)
Jonesboro*	459	174,330	89.00	15,912		8,717	(1,135)	181
Jonesport*	1,727	644,725	80.00	52,919		32,236	1,753	5,649
Lubec*	2,973	1,389,637	94.00	133,239	5,290	69,482	17,841	8,779
Machias*	2,063	1,010,017	97.00	99,520	443	50,500	890	7,888
Machiasport*	781	233,920	100.00	23,959		11,696	2,282	3,766
Marshfield*	221	68,690	100.00	7,034	332	3,435	1,269	(182)
Meddybemps*	109	50,120	100.00	5,090		2,506	838	1,332
Milbridge	1,199	508,410	82.00	42,656	278	25,421	(4)	7,327
Northfield*	75	117,114	52.40	6,248	225	5,856	887	1,380
Pembroke*	998	322,070	78.00	28,699	509	16,104	5,805	5,193
Perry	613	246,795	83.00	20,959		12,340	379	5,494
Princeton	865	354,214	88.00	31,825	4,000	17,711	695	3,772
Robbinston*	554	212,150	74.00	16,128	70	10,608	1,186	5,658
Roque Bluffs*	80	46,720	100.00	4,756	1,432	2,336	1,013	1,048
Steuben*	784	274,980	100.00	28,074	5,530	13,749	2,394	(1,401)
Talmadge*	66	73,064	60.00	4,432		3,653	395	1,058
Vanceboro*	497	271,695	90.00	24,858	400	13,585	3,582	(177)
Waite*	117	82,425	74.00	6,171		4,121	655	1,283
Wesley*	149	101,740	76.10	7,858	89	5,087	387	3,392
Whiting*	354	192,158	42.00	8,365		9,608	787	4,892
Whitneyville*	227	172,880	60.00	10,568		8,644	3,464	1,813
Codyville Plantation	62	60,186	67.00	4,074	226	3,009	888	3,210
Grand Lake Stream Plt.*	294	174,806	93.00	16,501	2	8,740	577	5,162
No. 14 Plantation	80	96,957	57.00	5,585		4,848	495	909
No. 21 Plantation	84	76,719	55.00	4,307		3,836	744	1,784

\*1951 Figures Used.

\*\*Town Report Figures Used.

YORK COUNTY

(Cents omitted except as indicated)

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City, Town or Plantation	Population 1950 Census	1952			Total Debt	5% Legal Debt Limit	General Fund Surplus Or (Deficit)	
		Valuation	Tax Rate	Commitment			Appropriated	Un- appropriated
Acton	473	646,301	54.60	35,674	15,717	32,315	3,683	(17,005)
Alfred*	1,112	544,507	82.00	45,457		27,225	5,302	(3,492)
Berwick	2,166	3,523,815	31.00	110,990	43,518	176,191	8,965	31,469
Biddeford	20,836	17,220,747	35.00	617,816	3,290	861,037	1,776	270,285
Buxton**	2,009	2,356,472	74.40	176,832	96,102	117,824	17,684	12,109
Cornish	795	381,910	96.00	37,308		19,096	3,268	10,474
Dayton	502	904,953	50.00	45,599	37,000	45,248	3,460	2,344
Eliot	2,509	1,890,979	53.00	102,051	81,000	94,549	10,963	5,006
Hollis*	1,214	1,497,407	53.00	80,347	15,080	74,870	(379)	(3,205)
Kennebunk	4,273	4,137,871	52.80	222,148	105,000	206,894	11,245	(25,360)
Kennebunkport	1,522	2,114,068	72.00	153,443	80,500	105,703	25,914	(15,289)
Kittery	8,380	3,273,880	70.00	323,189	50,590	163,694	56,597	(21,923)
Lebanon	1,499	852,267	82.00	70,933	42,085	42,613	7,552	(3,438)
Limerick	961	569,358	74.00	42,977	3,019	28,468	3,767	3,561
Limington	851	426,685	95.00	41,184		21,334		12,991
Lyman	499	359,357	51.00	19,230		17,968	667	23,579
Newfield	355	324,821	47.00	15,609		16,241	995	4,393
North Berwick	1,655	998,301	83.50	84,693	37,980	49,915	12,476	13,308
North Kennebunkport	939	372,441	76.00	29,023	6	18,622	11,274	6,359
Old Orchard Beach	4,707	5,994,837	60.00	363,896	190,857	299,742	15,158	2,201
Parsonfield	958	748,664	76.00	57,624	11,605	37,433		4,734
Saco	10,324	15,206,075	37.00	570,446	322,617	760,304	3,278	88,681
Sanford	15,177	27,874,775	31.00	941,403	325,000	1,393,739	56,738	(104,858)
Shapleigh	531	470,501	76.00	36,202	301	23,525	7,114	15,637
South Berwick	2,646	2,728,890	36.00	100,304	135,417	136,444	20,587	(1,423)
Waterboro	1,071	1,019,123	50.00	51,928		50,956	3,229	15,296
Wells	2,321	10,181,890	32.00	328,580	153,980	509,095	35,259	14,025
York	3,256	8,441,906	36.50	311,132	29,858	422,095	3,256	20,343

\*1951 Figures Used.

\*\*Town Report Figures Used

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**STATISTICS**

ON

**COUNTIES**

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# Comparative Statement of Assets, Liabilities and Surplus of the Sixteen Counties of the State of Maine

DECEMBER 31, 1952 AS COMPARED WITH DECEMBER 31, 1951

## ASSETS

County	December 31, 1952							December 31, 1951						
	Cash	Sinking and Reserve Funds	Taxes Receivable	Amount Necessary To Retire Debt	Other Assets	Probate Accounts	Total Assets	Cash	Sinking and Reserve Funds	Taxes Receivable	Amount Necessary To Retire Debt	Other Assets	Probate Accounts	Total Assets
80 Androscoggin	\$ 36,902	\$ 7,540	\$ 2,892	\$ 16,500	\$ 20,352	\$ 9,751	\$ 93,937	\$ 40,969	\$ 7,366	\$ 2,301	\$ 19,800	\$ 21,103	\$ 9,113	\$ 100,652
Aroostook	111,021	226,607	12,959		11,855	2,936	365,378	126,898	162,939	5,607		11,295	2,900	309,639
Cumberland*	14,570	71,593		206,000			292,163	14,517	92,204		223,000		7,978	337,699
Franklin*	27,168		2,487				29,655	27,675		3,085			4,599	35,359
Hancock*	79,678		2,239	8,000		678	90,595	61,747		12,281	16,000	5,356	668	96,052
Kennebec*	105,174	31,113	808		927	2,769	140,791	93,579	25,527	8,004		1,155	2,736	131,001
Knox	17,543		48	47,000		115	64,706	54,722		51	54,000		114	108,887
Lincoln*	8,619	25,000		45,000		158	78,777	23,401	20,673	17	55,000		4,343	103,434
Oxford	146,571		1,641		15,578	10,575	174,365	122,266		6,275		5,609	10,724	144,874
Penobscot	59,375	15,940	3,032	63,000	18,382	10,373	170,102	57,681	32,638	2,925	70,000	10,900	10,423	184,567
Piscataquis	33,485		5,385			17,446	56,316	18,679		2,869			17,019	38,567
Sagadahoc	22,071		11			459	22,541	24,935		10			496	25,441
Somerset	60,977		3,848		1,232	4,950	71,007	67,106		4,765	12,750	602	4,449	89,672
Waldo	19,056		2,250		102	251	21,659	4,077		4,479			248	8,804
Washington	95,585	2,919	2,199	302,231	15,491	856	419,281	39,959	210,772	1,756	220,218	10,878	191	483,774
York	69,762	12,558		54,442	2,970		139,732	35,394	20,040	5,883	59,960	1		121,278
	<b>\$907,557</b>	<b>\$393,270</b>	<b>\$ 39,799</b>	<b>\$742,173</b>	<b>\$ 86,889</b>	<b>\$ 61,317</b>	<b>\$2,231,005</b>	<b>\$813,605</b>	<b>\$572,159</b>	<b>\$ 60,308</b>	<b>\$730,728</b>	<b>\$ 66,899</b>	<b>\$ 76,001</b>	<b>\$2,319,700</b>



## LIABILITIES AND SURPLUS

	Accounts Payable	Bonds, Notes and Contracts Payable	Probate Accounts	Total Liabilities	Surplus or (Deficit)		Total Liabilities and Surplus		Accounts Payable	Bonds and Notes Payable	Probate Accounts	Total Liabilities	Surplus or (Deficit)		Total Liabilities and Surplus
					Appropriated	Unappropriated							Appropriated	Unappropriated	
					Androscoggin	\$ 52							\$ 16,500	\$ 9,751	
Aroostook			2,936	2,936	260,856	101,586	365,378			2,900	2,900	185,386	121,353	309,639	
Cumberland*		206,000		206,000	71,593	14,570	292,163		223,000	7,978	230,978	92,204	14,517	337,699	
Franklin*					11,139	18,516	29,655	371		4,599	4,970	7,560	22,829	35,359	
Hancock*		8,000	678	8,678	(4,198)	86,115	90,595		16,000	668	16,668	(7,580)	86,964	96,052	
Kennebec*	91		2,769	2,860	31,614	106,317	140,791	91		2,736	2,827	25,864	102,310	131,001	
Knox		47,000	115	47,115		17,591	64,706		54,000	114	54,114		54,773	108,887	
Lincoln*		45,000	158	45,158	25,000	8,619	78,777	3,982	55,000	4,343	63,325	20,673	19,436	103,434	
Oxford	330		10,575	10,905	14,728	148,732	174,365	12,160		10,724	22,884	9,527	112,463	144,874	
Penobscot		73,182	10,373	83,555	30,769	55,778	170,102	36,300	70,000	10,423	116,723	49,615	18,229	184,567	
Piscataquis			17,446	17,446	474	38,396	56,316			17,019	17,019	(5,930)	27,478	38,567	
Sagadahoc	2,683		459	3,142		19,399	22,541			496	496		24,945	25,441	
Somerset	3,149		4,950	8,099	12,193	50,715	71,007	1,041	12,750	4,449	18,240	14,860	56,572	89,672	
Waldo	2,656		251	2,907		18,752	21,659			248	248		8,556	8,804	
Washington	600	305,150	856	306,606	5,861	106,814	419,281	20,890	410,000	992	431,882	4,338	47,554	483,774	
York	2,946	67,000	12,675	82,621		57,111	139,732	11,387	80,000	11,363	102,750		18,528	121,278	
	\$ 12,507	\$767,832	\$ 73,992	\$854,331	\$467,569	\$909,105	\$2,231,005	\$ 88,115	\$940,550	\$ 88,165	\$1,116,830	\$403,883	\$798,987	\$2,319,700	

\*Subject to audit.

(cents omitted)

# Statement of Available Funds and Expenditures - Counties of the State of Maine

YEAR ENDED DECEMBER 31, 1952

	Andros-coggin	Aroos-took	Cumber-land*	Frank-lin*	Han-cock*	Kenne-bec*	Knox	Lin-cola*	Oxford	Penob-scot	Piscata-quis	Sagada-hoc	Somer-set	Waldo	Washing-ton	York
<b>REVENUES:</b>																
Tax Commitment	\$159,469	\$164,439	\$392,381	\$60,361	\$96,340	\$99,859	\$73,290	\$70,211	\$139,082	\$196,235	\$58,221	\$49,905	\$103,764	\$72,300	\$107,353	\$162,142
Fines and/or Costs	31,766	113,992	97,733	11,496	17,044	43,348	9,420	8,833	27,934	108,395	11,531	18,023	29,381	13,713	24,681	67,493
Fees of Office	14,481	15,257	37,463	5,102	8,276	17,067	7,068	7,052	10,256	23,155	3,854	5,228	9,273	7,230	7,219	24,982
Rentals	3,380					375	120									
Board		181	1,397		793	7,730		587		2,842	110		371		4	44
Miscellaneous	845	6,799	890	457	8,829	1,513	1,876		3,145	1,944	1,983	290	3,793	719	4,783	659
Excise Taxes and State (Road Repair)				14,359		646			13,716	24,531	7,826		19,820		21,170	
<b>TOTAL REVENUES</b>	209,941	300,668	529,864	91,775	131,282	170,538	91,774	86,683	194,133	357,102	83,525	73,446	166,402	93,962	165,210	255,320
<b>ADD:</b>																
Deferred Appropriations																
Transfer from Surplus	25,521						10,325		15,577		4,709	5,000				
Transfer from Capital Reserve Fund									664							
Carrying Balances Expended										17,144			2,667			
Proceeds from Bonds Issued (net)										2,149					43,173	
<b>DEDUCT:</b>																
Revenue Applicable to Carrying Balances	235,462	300,668	529,864	91,775	131,282	170,538	102,099	86,683	210,374	376,395	88,234	78,446	169,069	93,962	208,383	255,320
Transfer to Capital Reserve Fund					3,382	165			5,201		6,404				1,523	
<b>TOTAL AVAILABLE FUNDS</b>	235,462	300,668	529,864	91,775	127,900	165,373	102,099	86,683	205,173	376,395	81,830	78,446	169,069	93,962	206,860	255,320
<b>EXPENDITURES:</b>																
County Courts	46,466	53,891	127,241	12,074	15,899	25,777	14,061	13,812	25,568	98,213	8,765	15,200	21,715	9,465	12,936	45,099
County Officers	14,025	19,494	75,610	5,339	7,010	10,721	3,921	9,615	10,060	21,351	2,029	4,437	8,138	5,983	8,208	21,503
Sheriff's Department	19,620	5,394	19,667	3,019	12,011	12,231	5,277	10,951	27,486	11,337	5,518	6,017	13,167	8,885	6,465	21,306
Support of Prisoners	26,703	28,222	69,463	5,129	5,150	29,151	8,173	1,758	1,453	35,228	3,863	7,214	14,141	13,117	12,250	21,165
County Officers' Salaries	29,085	47,270	29,850	12,900	21,650	31,690	14,850	13,400	24,484	26,816	12,500	15,532	23,000	15,935	22,950	38,540
Clerk Hire	20,518	16,122		3,460	9,978	19,466	6,061	8,627	10,232	26,065	3,779	5,880	11,995	6,065	6,127	23,839
County Buildings	29,648	10,877	109,934	4,185	18,800	14,538	39,010	7,307	10,887	35,155	5,889	4,769	8,578	4,652	15,166	14,850
Highways and Bridges	8,812	59,409	40,116	17,761	4,272	5,730	18,540	21,450	7,117	20,151	11,466	14,251	6,537	43,173	188	
Farm Bureau and/or 4-H Club	2,921	7,300	4,000	4,000	4,000	4,000	1,800	1,125	4,000	4,500	4,000	1,079	4,000	4,008	4,000	4,000
Law Library	2,000	1,900	1,000	1,250	1,000	1,500	1,000	535	2,500	1,500	800	500	2,565	868	1,000	1,750
County Indebtedness	3,759		20,856		8,640		8,260	10,000		7,831			12,863		13,200	7,940
Suppression of Crime			12,616												276	
Indexing	1,054				1,790			400					500		428	2,500
Employees' Retirement			13,758			6,314	4,046			8,448				6,085	3,100	7,405
Fire Marshal		6,359														
Civil Defense	1,654		5,276		111	30	2,545	524	2,555		63		600			3,294
Road Repair Accounts				24,789	10,492	475			39,271	40,029	17,781		35,213		34,117	
Social Security	1,482				607							375	1,802			
Miscellaneous	3,882	4,197	1,715	624	1,935	677	1,410	2,560	1,954	2,292	1,168	4,857	2,395	1,877	1,362	4,655
<b>TOTAL EXPENDITURES</b>	211,629	260,435	531,102	94,530	123,345	162,300	128,954	102,064	167,567	338,916	66,155	77,326	174,923	83,477	184,758	218,034
<b>EXCESS OF AVAILABLE FUNDS OVER EXPENDITURES</b>	\$ 23,833	\$ 40,233			\$ 4,555	\$ 3,073			\$ 37,606	\$ 37,479	\$15,675	\$ 1,120		\$10,485	\$ 22,102	\$ 37,286
<b>EXCESS OF EXPENDITURES OVER AVAILABLE FUNDS</b>			\$ 1,238	\$ 2,755			\$26,855	\$15,381					\$ 5,854			

\*Subject to audit.  
(cents omitted)

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