

# MAINE STATE LEGISLATURE

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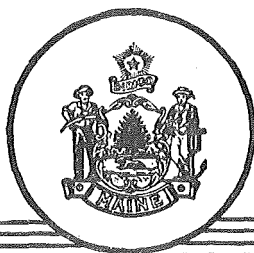
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# 38<sup>th</sup> Report

*of the*

# STATE AUDITOR



FOR PERIOD  
**JULY 1, 1956**  
**JUNE 30, 1957**

*Michael A. Napolitano*  
STATE AUDITOR



STATE OF MAINE

# Thirty-Eighth Report

Of The

*State Auditor*



For Period

JULY 1, 1956 to JUNE 30, 1957

MICHAEL A. NAPOLITANO

*State Auditor*

[illegible]

*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 - 1956 | Fred M. Berry         | Augusta     |
| 1957 -      | Michael A. Napolitano | Augusta     |

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MICHAEL A. NAPOLITANO  
STATE AUDITOR



MORRIS W. BRAGDON  
DEPUTY STATE AUDITOR

STATE OF MAINE  
State Department of Audit  
Augusta

December 13, 1957

The Honorable Edmund S. Muskie  
Governor of Maine

Members of the Ninety-eighth Legislature

In compliance with the requirements of the statutes, I submit the thirty-eighth annual report of the State Auditor for the fiscal year ended June 30, 1957.

The financial affairs of the State have been administered efficiently during the year as evidenced by the budgetary and operational results of the general and highway funds.

Operational gains of 7.4 million dollars in the general fund and 2.9 million dollars in the highway fund were attributed to the excess of available funds over expenditures and the savings in the appropriation accounts.

At June 30, 1957, the unappropriated surplus in the general fund amounted to 12.3 million dollars and in the highway fund 5.6 million dollars, as compared with 5.4 and 3.7 million dollars respectively, in the previous year.

In the performance of our audits, procedures applicable to governmental auditing have been utilized to the extent deemed necessary in the circumstances. Audit reports were made for each department and agency, and copies were filed with the Governor.

Continued cooperation rendered by the State officials is hereby acknowledged, and my sincere appreciation to the audit staff for the sincerity and loyalty displayed during the year.

Respectfully submitted,

*Michael A. Napolitano*  
State Auditor



# *Annual Report*

## *State Department of Audit*

### *Fiscal Year 1956-57*

The State Department of Audit is governed by the statutory provisions of Chapter 19, Revised Statutes of 1954, as amended. The duties of the State Auditor with respect to the postauditing of State departments and agencies are summarized as follows:

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

Due to the limited size of our staff, the established audit program schedules the completion of annual audits of each department and agency within the year following receipt of notice, from the State Controller, of the official closing date of the general books of the State. This program is necessarily flexible to allow for special audits when requested or when circumstances require.

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

The department conducted 337 audits during the fiscal year ended June 30, 1957, of which 137 covered the financial transactions of State departments, institutions, and agencies.

When each individual audit is completed, an audit report is prepared stating the scope of our audit and setting forth our comments, suggestions, and recommendations for improvements or correction of records and procedures, and strengthening of internal controls. The department heads are given an opportunity to review and discuss the reports for possible clarification before final release. This procedure results in better understanding by the department heads of our recommendations which are submitted for their consideration and adoption.

Copies of the individual audit reports are filed also with the Governor. During the past year, a number of department heads cooperated with the request of Governor Muskie, and presented to him, in writing, their reaction to recommendations affecting their respective departments. Copies have been furnished by the Governor to this department for review.

Information acquired in the annual review of financial operations of the departments and of the State as a whole, has resulted in legislative and/or administrative consideration, in the interest of the establishment or strengthening internal controls and procedures, and increased efficiency. Aside from direct savings, it is believed that the preventive effect of periodic audits is of utmost importance since all employees handling funds are cognizant that such an audit will be made in due course.

### **Deficiencies**

In compliance with the statutes, several deficiencies were reported by this department to the Governor and Attorney General during the year.

An examination of the financial records as maintained in the Adjutant General's Department revealed a deficiency of \$10,612.95 in the accounting of funds (February, 1955 to April, 1957) which came in possession of the finance manager of that department. As a result of legal action taken, the respondent was found guilty and sentenced. The State received full settlement from the surety company.

In October, 1956, the attention of the Department of Audit was directed to an existant condition at the Madawaska Liquor Store. A special audit was made and revealed a stock shortage valued at \$1,776.05. Two employees were relieved of their duties by the Liquor Commission, one of which received a suspended sentence at the December, 1956 term of the Superior Court. The loss was recovered by the State from the surety company.

A deficiency of \$3,283.08 was noted in the accounts of the former town manager and tax collector of the Town of Lincoln for the fiscal year ended January 31, 1957. No legal action was taken; however, full restitution was made to the town.

The above individual held similar positions in Jackman Planta-

tion in the immediate previous years. The results of a special tax audit (April, 1957) of his accounts for the period April, 1953 to March, 1956, reflected a deficiency of \$1,937.15 due the Plantation and County. Legal action was taken in this instance and the respondent was found guilty and sentenced. The town recovered its share of the loss from the surety company.

Attention was directed to this department that irregularities existed in the accounts of the Town of Gorham. Pursuant to a request by the municipal officials, a special audit revealed a deficiency of \$42,026.73 in the accounts of the tax collector and treasurer for the period February, 1955 to February, 1957. Legal action is in process; however, the town received full settlement from the surety company.

\* \* \* \*

The scope of the examination of the published financial statements for the purposes of this annual report included a test review of major pertinent transactions as recorded on the general accounting records; such as, appropriations and restricted revenue carryovers; transfers and reserves; verified cash and securities in custody of the State Treasurer; circularized receivables and verified payables; and tested major sources of revenues on a selected basis. A more detailed examination of the data supporting the recorded transactions will be made during the ensuing fiscal year in connection with the postaudits of the State departments and agencies.

The financial statements of the various funds of the State of Maine are presented annually by the State Controller in numerous newspaper publications. A copy of the published statement as of June 30, 1957, is included as an insert in this report.

## GENERAL FUND

The balance sheet of the general fund sets forth the recognized assets, liabilities, reserves, and surplus balances. It will be noted that the recognized assets do not include the value of State owned land and buildings, equipment, etc., but consist principally of cash or items expected to be converted into cash in the normal course of events and with reasonable certainty, together with receivables from other funds, and advances.

Comments relating to the published financial statement figures and to the scope of our examination follows:

Cash and the investments, represented by United States Government securities, have been verified either by personal observation or direct confirmation of the depositories. These assets increased \$1,959,684 as compared with the previous year, and is accounted for principally by revenues received in excess of current requirements.

The receivables include open accounts due the State for various services, and taxes assessed as required by statute yet in many instances not currently due. A substantial portion of the receivables were verified at this writing; however, additional verifications of outstanding accounts will be undertaken as postaudits of departments and institutions are conducted during the year.

Included in the receivables is an advance of \$286,045 to the Maine State Office Building Authority. Legislative action has been given to the disposition of this advance: Chapter 91, Resolves of 1957, authorizes the charge off of the total amount effective August 28, 1957. However, this action will not affect the financial standing of the general fund, as a one hundred per cent reserve was established in a prior year, following the opinion by the Supreme Court which declared the Act unconstitutional.

Other assets totaling \$5,505,191 include working capital advances to other funds, an amount due from trust and agency funds for construction work at the School for the Deaf, numerous prepayments, and an amount of \$966,667 advanced for the construction of the Bar Harbor Ferry Terminal to be repaid in annual installments. These items for the most part were authorized by the legislature and by council order from funds of the general fund to supplement financing the operations of other funds.

Liabilities have been reviewed and appear to be properly stated. With few exceptions, the accounts were liquidated subsequent to the close of the fiscal year, either by cash payments or interfund transfers.

The reserves for authorized expenditures, amounting to \$5,848,499, represent the unexpended balances in the appropriation accounts that are available for expenditure in the 1957-58 fiscal year. The carrying forward of the balances are authorized by statute, or comprise federal grants and private contributions which are received for specific purposes. The amount carried forward at June 30, 1957, shows a decrease of \$4,513,477 as compared with the previous year. The decrease resulted from the completion or partial completion of numerous construction projects for which funds were available at the start of the year.

The surplus in the general fund is segregated as appropriated surplus, which represents monies specifically earmarked; and unappropriated surplus, which is available for allocation by the legislature.

The unappropriated surplus monies are derived principally from revenues in excess of amounts required to finance appropriations, and the amounts of unused appropriations which are lapsed. The unappropriated surplus totaled \$12,301,670 as the fiscal year closed. However, the Ninety-eighth Legislature allocated \$10,147,023 of this surplus for specific projects in the next biennium, and further authorized the Governor and Council to expend up to \$500,000, if necessary, for purchase of land adjacent to the State House.

The general fund is maintained to finance the authorized activities of State Government not provided for in other funds, and all revenues not allocated for specific purposes by statutes are credited to the fund.

Revenues for the fiscal year applicable to the general fund, as reported by the Controller, totaled \$54,755,169, an increase of \$3,244,326 over the previous year, and \$5,120,621 more than the budget estimate. A comparison of revenue with the 1955-56 year showed that the larger increases were from the following sources: sales and use taxes, \$1,112,966; grants from the Federal Government, \$867,026; tax on public utilities, \$435,247; and liquor and beer, \$321,120.

Expenditures of \$49,078,866 showed an increase of \$2,685,279 as compared with the 1955-56 fiscal year. The increase was noted principally in the general administration, health and welfare, and education categories.

The available funds and expenditures of the general fund for the fiscal year are summarized as follows:

|   |              |
|---|--------------|
| Revenues .....  | \$54,755,169 |
| Add:  |              |
| Decrease in Carrying Balances .....                           | 1,667,023    |
| Contingent Account Transfers .....                            | 100,845      |
| Transfers from Appropriations from General Fund Surplus ..... | 25,000       |
| Total Available Funds for Current Operations .....            | 56,548,037   |
| Total Expenditures .....                                      | 49,078,866   |
| Excess of Available Funds Over Expenditures .....             | \$ 7,469,171 |

The operational gain of \$7,469,171, transferred to the unappropriated surplus account, is attributed to the excess of revenues over appropriation requirements and the savings in the appropriation accounts. The factors are as follows:

|  |                     |
|--|---------------------|
| Revenues in Excess of Appropriation Requirements ..... | \$ 5,063,025        |
| Lapsed Balances of Appropriation Accounts .....        | 2,406,146           |
|  | <u>\$ 7,469,171</u> |

## HIGHWAY FUND

The activities of the Highway Department and its allied divisions are financed through the highway fund. Revenues specifically earmarked for the fund include gasoline and use fuel taxes, motor vehicle registrations, and the licensing of operators. These revenues are supplemented by grants from the Federal Government and matching funds from municipalities.

Assets of the fund at June 30, 1957, totaled \$20,770,742 of which \$16,516,062 was represented by cash and United States Government short term securities. The cash and securities were verified either by written confirmation or personal observation.

Accounts receivable, less allowance for losses, amounting to \$1,816,159 were due principally from the Federal Government, counties, and municipalities. Verification requests are being made to determine the accuracy of these accounts.

Working capital advances and amounts due from other funds, totaling \$2,390,375, were checked with the corresponding funds. Advances of \$73,500 were made during the year; \$30,000 to the highway garage for the purchase of motor transport equipment, and \$43,500 to the Bangor-Brewer Bridge fund for interest payments. Previous advances returned were \$100,000 from the Augusta Memorial Bridge, and \$50,000 from the Jonesport Reach Bridge.

The highway fund liabilities at June 30, 1957, are recorded as \$24,032,273, being comprised of unmatured bonds in the amount of \$23,700,000 and current liabilities of \$332,273. It is noted that the unmatured Fore River Bridge bonds of \$7,000,000, which are to be paid from future highway fund revenues, are not reflected as a highway debt. The bonds currently are shown as a liability of the public service enterprises funds.

The unappropriated surplus increased \$1,928,308 for the year. The increase is attributed principally to the gain in operations of \$2,942,793, less allocations from surplus, by the Highway Commission of \$1,295,518. Working capital advances and returns also were contributing factors.

Highway fund revenues, as reflected on the records of the Controller, totaled \$40,106,680, an increase of \$2,631,929 as compared with the previous year. The larger gains were in grants from the Federal Government of \$1,295,414, gasoline and use fuel taxes of \$1,081,180, and motor vehicle accounts of \$319,097. Increases and decreases in other categories were noted.

Expenditures of \$39,676,019 included \$1,400,000 for the retirement of matured bonds. The expenditures showed an increase of \$890,072 over the preceding year, and is attributed principally to the increase in highway and bridge work in the amount of \$1,115,994. Reduced expenditures were observed in most other expense classifications.

The available funds and expenditures of the highway fund for the fiscal year are reflected in the following summary:

|  |              |
|--|--------------|
| Revenues .....                                     | \$40,106,680 |
| Add:   |              |
| Decrease in Carrying Balances .....                | 1,216,614    |
| Appropriations from Surplus for Operations .....   | 1,295,518    |
|  | <hr/>        |
| Total Available Funds for Current Operations ..... | 42,618,812   |
| Total Expenditures .....                           | 39,676,019   |
|  | <hr/>        |
| Excess of Available Funds Over Expenditures .....  | \$ 2,942,793 |
|  | <hr/>        |

The excess of available funds over expenditures of \$2,942,793,

or operational gain for the year, was transferred to the highway fund unappropriated surplus account.

\* \* \* \*

The bridge funds, designated as public service enterprises, are administered by the State Highway Commission.

There were six bridges in operation and one bridge under construction at June 30, 1957. Three of the bridges in operation are toll bridges.

The principal assets of the funds are represented by cash, investments, and amounts due from railroad companies (1957-1993) under contract to the State. These assets have been verified.

Bonds issued to finance the construction of the bridges, and unmatured at the end of the fiscal year, amounted to \$11,535,000. Other assets and liabilities were reviewed and appear to be properly stated.

Revenues are comprised principally of bridge tolls and interest on investments. The revenues accrue to the funds and, in most instances, are used for debt retirement and costs of operation.

## OTHER SPECIAL REVENUE FUNDS

Other special revenue funds include the numerous activities of the State set up by law for specific purposes. The activities are on a self-supporting basis, and are financed from revenues derived from specific taxes, federal grants, or other special sources.

Revenues applicable to these funds, for the current fiscal year, amounted to \$8,403,457, an increase of \$1,114,016 as compared with the previous year. The revenue sources were:

|  | 1957               | 1956               | Increase           |
|--|--------------------|--------------------|--------------------|
| Federal Grants .....                       | \$3,303,132        | \$3,057,324        | \$ 245,808         |
| Taxes and Fees .....                       | 2,015,340          | 1,722,395          | 292,945            |
| Hunting and Fishing Licenses .....         | 1,792,623          | 1,500,960          | 291,663            |
| Service Charges for Current Services ..... | 1,047,612          | 834,296            | 213,316            |
| Miscellaneous .....                        | 244,750            | 174,466            | 70,284             |
| Total .....                                | <u>\$8,403,457</u> | <u>\$7,289,441</u> | <u>\$1,114,016</u> |

The increased federal grants were noted principally in the education and soil bank nursery accounts. The soil bank nursery is a new activity, administered by the Forestry Department, for which a grant of \$168,355 was received in the current year.

Taxes and fees increased \$292,945 as compared with the previous year. A gain in revenue of \$278,940 from the sardine development tax accounted for the most of the increase, and is attributed to the larger pack in the current season—approximately 2,221,793

cases compared with 1,254,222 cases.

Other increased revenues of sizable amounts were for hunting and fishing licenses, \$291,663, and service charges for current services, \$213,316. The principal factor in the increased service charges was the gain in fees for inspection service.

Other special revenue funds are limited in expenditures to the extent that they are not permitted to exceed the amount of available funds. Any monies not used in the current year are carried forward and available for expenditure in the ensuing year.

Expenditures for the 1956-57 year, as reported by the Controller, totaled \$7,976,981, an increase of \$1,118,239 over the previous period. Major increases were in the following accounts:

|  |           |
|--|-----------|
| Inland Fisheries and Game .....        | \$236,400 |
| Sardine Development .....              | \$200,497 |
| Soil Bank Nursery (new activity) ..... | \$135,084 |
| Education Accounts .....               | \$114,761 |

The recognized assets were \$3,825,454 at June 30, 1957, of which \$3,248,615 was in cash and \$23,966 in United States Government securities. The cash and securities have been verified.

Verification of the remaining assets will be undertaken as audits of the funds activities progress. Liabilities were reviewed and found mostly current.

As of June 30, 1957, the balance of funds available for expenditure in the ensuing year amounted to \$3,548,774, an increase of \$426,476 as compared with the available balance at the start of the year.

### BONDED DEBT—ALL FUNDS

The total bonded debt of the State of Maine was \$35,235,000 at June 30, 1957, a decrease of \$485,000 as compared with the previous year. The decrease was due to the payment of \$1,485,000 in bond maturities, as against the issuance of \$1,000,000 in new bonds for the construction of the Jonesport Reach Bridge. Bonds matured and paid were comprised of: highway and bridge bonds of \$1,400,000, Bangor-Brewer Bridge bonds of \$50,000, and Kennebec Carlton Bridge bonds of \$35,000.

Summarized by purpose of issue, the outstanding bonds were:

|                               |                     |
|-------------------------------|---------------------|
| Highways and Bridges .....    | \$23,700,000        |
| Bangor-Brewer Bridge .....    | 2,400,000           |
| Fore River Bridge .....       | 7,000,000           |
| Waldo-Hancock Bridge .....    | 90,000              |
| Kennebec Carlton Bridge ..... | 1,045,000           |
| Jonesport Reach Bridge .....  | 1,000,000           |
| Total .....                   | <u>\$35,235,000</u> |



The Deer Isle-Sedgwick Bridge has outstanding bonds amounting to \$261,000 which constitute a contingent liability of the State. Bond maturities and interest charges are paid currently from toll revenues; however, the State is obligated by statute to provide such funds as may be necessary to meet the bonded debt should toll revenues be inadequate.

## DEPARTMENT OF STATE TREASURY

An examination of the records of the Department of State Treasury for the fiscal year ended June 30, 1957, revealed that cash receipts and disbursements amounted to \$158,675,846 and \$157,926,570 respectively.

The following is a summary of cash receipts and disbursements processed by the Department during the past five years:

| Year Ended June 30 | Receipts      | Disbursements |
|--------------------|---------------|---------------|
| 1957 .....         | \$158,675,846 | \$157,926,570 |
| 1956 .....         | \$153,465,869 | \$151,425,423 |
| 1955 .....         | \$166,175,207 | \$159,744,094 |
| 1954 .....         | \$133,880,384 | \$133,086,952 |
| 1953 .....         | \$165,474,500 | \$165,515,372 |

The increase in receipts and disbursements was occasioned for the most part to additional revenues from the major tax sources, and increased expenditures for State Government operations.

The cash balance of all State funds was \$15,427,613 at June 30, 1957, and was comprised of demand deposits, savings or time deposits, and petty cash or change funds as follows:

|                                   |                     |
|-----------------------------------|---------------------|
| Demand Deposits .....             | \$15,027,467        |
| Time Deposits .....               | 364,936             |
| Petty Cash and Change Funds ..... | 35,210              |
| Total .....                       | <u>\$15,427,613</u> |

All demand and time deposits were verified by direct communication with the several depositories at June 30, 1957, and no exceptions were noted. Petty cash and change funds were verified by communication with those State employees charged with the custody of these funds. Cash balances as reflected on the records of the Treasury Department were determined to be in agreement with the records of the Bureau of Accounts and Control.

Securities in the custody of the State Treasurer at June 30, 1957, were valued at \$65,385,845 (based on par value for bonds, cost value for stocks, principal balance for mortgages). The value of securities increased \$6,474,427 during the year, summarized as follows:

|                   | Year Ended June 30  |                     |
|-------------------|---------------------|---------------------|
|                   | 1957                | 1956                |
| State Funds ..... | \$27,088,000        | \$25,391,000        |
| Trust Funds ..... | 38,297,845          | 33,520,418          |
| Total .....       | <u>\$65,385,845</u> | <u>\$58,911,418</u> |

Securities held to the credit of State funds were comprised principally of United States Government notes and certificates of indebtedness, representing the temporary investment of monies not currently required to finance fiscal operations of the general, highway, and bridge funds. Periodically, during the 1956-57 year, securities of this type valued at \$22,627,000 were exchanged for certificates of like denominations; however, no accounting entries or journals were made to reflect these transactions on the records of the Bureau of Accounts and Control. It is believed that as a matter of maintaining complete accounting for all financial transactions, the Treasury Department should initiate the proper accounting journals to reflect exchanges of securities.

Securities held to the credit of trust funds at June 30, 1957, were \$38,297,845, an increase of \$4,777,427 over the value of these securities at the previous year end. This increase was reflected principally in investment of Maine State Retirement System funds.

The examination included a review of the system of internal control pertaining to the handling of cash receipts and disbursements, investments, and securities. Cash balances as of the year end were verified and securities were inventoried by physical count. Matured State of Maine bonds and coupons were inventoried prior to cremation as required by statute. Surety bond of the State Treasurer was determined to be on file in the Department of Audit as required by statutory provision.

\* \* \* \*

The statutory requirement pertaining to the furnishing of a surety bond by the State Treasurer was amended, by legislative action, increasing the coverage from \$150,000 to \$500,000 (Chapter 349, Public Laws of 1957).

Legislative attention was given to the investment of monies temporarily in excess of State requirements, by the enactment of Chapter 320, Public Laws of 1957.

## MAINE STATE RETIREMENT SYSTEM

The membership of the Maine State Retirement System includes State employees, teachers, employees of twenty-three municipalities, ten sewer and water districts, eight counties, three libraries, the Maine Port Authority, the Maine Maritime Academy, the Maine-New Hampshire Bridge Authority, the Maine Turnpike

Authority, and the Portland Slum Clearance and Redevelopment Authority.

Reserve funds available to finance pensions amounted to \$33,275,937 at June 30, 1957, an increase of \$4,262,980 for the fiscal year, indicated as follows:

|                                     | Year Ended June 30  |                     | Increase            |
|-------------------------------------|---------------------|---------------------|---------------------|
|                                     | 1957                | 1956                |                     |
| Member Contribution Funds:          |                     |                     |                     |
| State Employees .....               | \$ 7,079,189        | \$ 6,253,230        | \$ 825,959          |
| Teachers .....                      | 9,720,641           | 8,490,587           | 1,230,054           |
| District Employees .....            | 2,010,163           | 1,747,266           | 262,897             |
| Retirement Allowance Funds:         |                     |                     |                     |
| State of Maine .....                | 11,378,503          | 9,933,370           | 1,445,133           |
| Participating Districts .....       | 2,407,693           | 2,065,262           | 342,431             |
| Unallocated Interest .....          | 679,689             | 523,183             | 156,506             |
| Suspense Items .....                | 59                  | 59                  |                     |
| Total Principal—June 30, 1957 ..... | <u>\$33,275,937</u> | <u>\$29,012,957</u> | <u>\$ 4,262,980</u> |

At June 30, 1957, there were 2,807 persons receiving pensions under the System, an increase of 10.3 per cent during the year. Pensions paid during the 1956-57 fiscal year amounted to \$2,578,702.

The book value and earnings on investments owned by the System is summarized as follows:

|                 | Book Value          | Income           | Per Cent<br>Effective<br>Yield* |
|-----------------|---------------------|------------------|---------------------------------|
|                 | 6-30-57             | 1956-57          | 1956-57                         |
| Bonds .....     | \$27,757,860        | \$761,741        | 2.97                            |
| Stocks .....    | 2,937,198           | 141,300          | 5.08                            |
| Mortgages ..... | 2,442,877           | 74,128           | 3.89                            |
| Total .....     | <u>\$33,137,935</u> | <u>\$977,169</u> | <u>3.22</u>                     |

(\*Yield Computed on Cash Basis)

The yield on securities of 3.22 per cent, represents a slight increase over the yield for 1955-56. Interest credited to reserve funds of the System has been established at 3.00 per cent; therefore, earnings on investments in excess of or equal to this rate eliminate the necessity of appropriations being made by the State or participating districts for interest deficiency.

The book value of investments increased \$4,125,623 during the year. The increase in bonds amounted to \$2,899,141; mortgages, \$1,050,705; and stocks, \$175,777. Mortgages held by the System are guaranteed by the Federal Housing Authority. All investments were approved by the trustees of the System.

Expenditures for the administration of the System amounted to \$60,381, being comprised for the most part of personal service costs of \$43,714.

The System's cash balance and investments, as of June 30, 1957,

were verified in connection with the examination of the State Treasurer's records.

## BUREAU OF TAXATION

The total revenues to the State of Maine in the 1956-57 fiscal year, resulting from taxes assessed by the Bureau of Taxation, amounted to \$54,367,920, an increase of \$3,192,158 (6.24 per cent) over the previous year. A comparative summary of the taxes assessed during the past two fiscal years, by major tax source, is as follows:

|   | Year Ended June 30 |              | Increase<br>(Decrease) |
|---|--------------------|--------------|------------------------|
|   | 1957               | 1956         |                        |
| Taxes on:   |                    |              |                        |
| Gasoline and Use Fuel .....                       | \$20,905,194       | \$19,812,392 | \$ 1,092,802           |
| Sales and Use .....                               | 17,122,095         | 16,009,129   | 1,112,966              |
| Cigarettes .....                                  | 5,759,160          | 5,588,125    | 171,035                |
| Public Utilities and Insurance<br>Companies ..... | 5,954,696          | 5,384,403    | 570,293                |
| Inheritance and Estates .....                     | 2,172,697          | 2,232,436    | ( 59,739)              |
| All Other .....                                   | 2,454,078          | 2,149,277    | 304,801                |
| Net Increase .....                                | \$54,367,920       | \$51,175,762 | \$ 3,192,158           |

The increase in revenues from the above sources resulted for the most part from additional sales and other income factors upon which these taxes are assessed.

Revenues from taxes assessed by the Bureau were credited to the general, highway, and special revenue funds as follows:

|                             | Year Ended June 30  |                     | Increase            |
|-----------------------------|---------------------|---------------------|---------------------|
|                             | 1957                | 1956                |                     |
| General Fund .....          | \$31,930,710        | \$30,118,625        | \$ 1,812,085        |
| Highway Fund .....          | 20,812,317          | 19,731,120          | 1,081,197           |
| Special Revenue Funds ..... | 1,624,893           | 1,326,017           | 298,876             |
| Total .....                 | <u>\$54,367,920</u> | <u>\$51,175,762</u> | <u>\$ 3,192,158</u> |

The increase in revenues credited to the general fund was reflected principally in taxes assessed against public utilities and insurance companies, and sale and use taxes. Gasoline taxes accounted for the major portion of additional revenues credited to the highway fund.

The administrative expenses of the Bureau amounted to \$566,482, an increase of \$28,816 over the previous year. This increase resulted principally in expenditures for personal and contractual services, due to employee salary increases and fees paid for surveys by private concerns.

The examination of the records and financial transactions of the Bureau included a review of the internal controls pertaining to the handling of cash, taxes receivable, and tax revenues. Financial records and other evidences supporting cash receipts, tax assessments and abatements, tax penalties and interest, and administrative expenditures were examined and tested to the extent deemed necessary. The audit of the several divisions of the Bureau covered approximately one-half of the tax sources, and represented ninety-eight per cent of revenues from assessment.

## STATE INSTITUTIONS

The Department of Institutional Service has general supervision and management of all State institutions. (Chapter 27, Section 1, Revised Statutes of 1954, as amended.) Included in this category are three mental hospitals, the Maine State Prison, four correctional institutions, the Maine School for the Deaf, and the Military and Naval Childrens' Home.

The following financial and statistical data is summarized for the fiscal year ended June 30, 1956, which was the last complete fiscal year for which audits have been completed:

Average Number of patients, inmates, etc. .... 5432.94

Total funds available from legislative appropriations and dedicated revenue amounted to \$12,951,862. Disposition thereof was as follows:

|                                   | Operations          | Capital<br>Expenditures |
|-----------------------------------|---------------------|-------------------------|
| Expended during 1955-56 .....     | \$ 6,366,446        | \$ 1,279,136            |
| Unexpended Balance—June 30, 1956: |                     |                         |
| Lapsed .....                      | 168,354             | 116                     |
| Carried .....                     | 403,822             | 4,733,988               |
|                                   | <u>\$ 6,938,622</u> | <u>\$ 6,013,240</u>     |

As of June 30, 1956, the recorded value of the inventories of materials and supplies totaled \$606,565, an increase of \$50,694 or eight per cent over the previous year. In reviewing the distribution of the inventories, it was noted that forty-five per cent of the inventories was located at the Augusta State Hospital, eighteen per cent at Pownal State School, and fourteen per cent at Bangor State Hospital.

The inventory records, for the most part, are maintained on a unit control basis, with monetary values established only at June 30 each year. Annual inventories are not taken, but instead, the records are spot checked at various intervals throughout the year to authenticate the correctness of the computed values at June 30.

It is believed that the present system of unit control, periodic verification, and annual evaluations of inventories is all that is re-

quired in those institutions carrying small inventories; however, in the institutions where large inventories are located, consideration should be given to segregating the central stores operations from the institution with accounting records maintained on a working capital fund basis, similar to those now in use for institutional farms.

As of June 30, 1956, fund balances handled locally were as follows:

|  |                  |
|--|------------------|
| Personal Funds of Patients, Inmates, etc. .... | \$161,850        |
| Securities of Patients, Inmates, etc. ....     | 34,406           |
| Benefit Funds .....                            | 17,351           |
| Canteen Funds (Excluding Inventories) .....    | 4,871            |
| Petty Cash Funds .....                         | 1,550            |
| Total .....                                    | <u>\$220,028</u> |

Additions to these funds result from money deposited by new admissions, received from outside sources, earnings of individuals working outside the institution, sale of novelties and handiwork, recipients of old age and social security benefits, and other sources. Withdrawals are made frequently to purchase personal items from canteens located at the institution, to send money outside the institution, to purchase bonds, and for other purposes.

Each institution has its own system for recording the many transactions which occur in handling these accounts, for it is essential that detailed records be maintained to accurately account for the funds. It is believed, however, because of the upward trend in recent years of the amount of funds handled locally, the Department of Institutional Service should prepare a procedural manual for institutional use which will provide for a uniform system of methods and accounting records as a means of strengthening the internal control. Also, in view of strengthening internal controls of these funds, especially in those institutions where large amounts are handled, it is believed the business managers should maintain a file of periodic proofs of cash prepared by persons other than those who handle the cash.

Farms are operated at eight of the institutions. Revenue amounted to \$549,236, while expenditures totaled \$510,109. The net gain from operations of \$39,127 was reflected as follows:

|                              | Gain<br>(Loss)  |
|------------------------------|-----------------|
| Maine State Prison .....     | \$24,931        |
| Augusta State Hospital ..... | 7,281           |
| Pownal State School .....    | 6,404           |
| School for Girls .....       | 4,563           |
| Bangor State Hospital .....  | ( 4,464)        |
| Reformatory for Men .....    | 1,383           |
| Reformatory for Women .....  | ( 598)          |
| School for Boys .....        | ( 373)          |
| Net Gain .....               | <u>\$39,127</u> |

All accounting records, except at Bangor State Hospital, are segregated from the operating accounts of the institutions as working capital funds. The distribution of costs of farm operations was consistent with previous years; however, the present system does not consider many factors relative to income and expense which ordinarily would be reflected if the farms were independently operated.

## DEPARTMENT OF HEALTH AND WELFARE

(Exclusive of Sanatoriums)

Under the provisions of Chapter 25, Revised Statutes of 1954, as amended, the Department of Health and Welfare is charged with the general supervision of the interests of health and life of the citizens of the State. This statute provides that the Department, administered by a commissioner, shall be organized into two bureaus; namely, the Bureau of Health and the Bureau of Social Welfare.

A review of the Department's fiscal operations for the 1956-57 year, revealed that available funds exceeded expenditures by \$2,065,875, summarized as follows:

|                                     |              |
|-------------------------------------|--------------|
| Total Available Funds .....         | \$20,690,188 |
| Total Expenditures .....            | 18,624,313   |
| <hr/>                               |              |
| Unexpended Balance — June 30, 1957: |              |
| Lapsed .....                        | \$ 1,619,452 |
| Carried .....                       | 446,423      |
|                                     | <hr/>        |
|                                     | \$ 2,065,875 |
|                                     | <hr/>        |

Unexpended balances of \$1,619,452 lapsed to the general fund unappropriated surplus account, resulted principally from general relief and public assistance programs.

Expenditures of the Department amounted to \$18,624,313, an increase of \$916,590 over the previous year, summarized as follows:

|                            | Year Ended June 30 |                    | Increase         |
|----------------------------|--------------------|--------------------|------------------|
|                            | 1957               | 1956               |                  |
| Personal Services .....    | \$ 1,750,971       | \$ 1,692,704       | \$ 58,267        |
| Capital Expenditures ..... | 42,423             | 40,247             | 2,176            |
| All Other .....            | 16,830,919         | 15,974,772         | 856,147          |
| Total .....                | <hr/> \$18,624,313 | <hr/> \$17,707,723 | <hr/> \$ 916,590 |
|                            | <hr/>              | <hr/>              | <hr/>            |

The increase in expenditures for personal services was due in part to additional personnel under public assistance programs, and to employee salary increases authorized by the legislature.

The increase of expenditures in the "all other" category was reflected principally in grants to recipients under the Aid to Depen-

dent Children, Aid to the Blind, Aid to Disabled, and Medical Service Pool programs. These increases were due to higher case loads and larger average grants.

The examination of the Department's records included a review of the internal controls pertaining to the handling of cash and accounts receivable. Accounting records and other data supporting receipts and disbursements were examined and tested by methods and to the extent deemed necessary.

## MAINE STATE LIQUOR COMMISSION

The Maine State Liquor Commission has the general supervision of manufacturing, importing, storing, transporting, and sale of all liquors within the State, as authorized under the provisions of Chapter 61, Revised Statutes of 1954, as amended.

The operations of the Maine State Liquor Commission during the fiscal year ended June 30, 1957, resulted in a net profit of \$8,327,903, an increase of \$327,851 (4.1 per cent) over the previous year. The net profit from operations was transferred to the general fund as undedicated revenue in accordance with the provisions of statute. A comparative summary of the Commission's operations for the past two fiscal years is as follows:

|                            | 1957         | 1956         |
|----------------------------|--------------|--------------|
| Net Sales .....            | \$23,167,251 | \$22,006,637 |
| Cost of Goods Sold .....   | 16,319,422   | 15,546,596   |
| Gross Profit .....         | 6,847,829    | 6,460,041    |
| Operating Expense .....    | 1,507,600    | 1,453,461    |
| Net Operating Profit ..... | 5,340,229    | 5,006,580    |
| Other Income .....         | 2,987,674    | 2,993,472    |
| Net Profit .....           | \$ 8,327,903 | \$ 8,000,052 |

The increase in net profit from operations resulted principally from an increase in sales and increased freight rates which became effective during the year. The Commission markup rate on liquor merchandise of sixty-one per cent is applied to the less carload cost of liquors, f.o.b. State Liquor Commission warehouse; therefore, increases in freight rates would result in higher retail and wholesale prices for liquor merchandise and proportionately increased profits.

The operating expenses of the Commission were \$1,507,600, an increase of \$54,139 over the previous year, as summarized:

|                              | Year Ended June 30 |              |           |
|------------------------------|--------------------|--------------|-----------|
|                              | 1957               | 1956         | Increase  |
| Administrative Expense ..... | \$ 326,919         | \$ 315,644   | \$ 11,275 |
| Selling Expense .....        | 1,180,681          | 1,137,817    | 42,864    |
| Total .....                  | \$ 1,507,600       | \$ 1,453,461 | \$ 54,139 |



Employee salary increases authorized by legislature and additional personnel were factors contributing to the increase in operating expenses.

Chapter 61, Section 13, Revised Statutes of 1954, as amended, provides in part as follows:

"Working capital.—The net profits of the commission shall be general revenue of the state. The commission is authorized to keep and have on hand a stock of wines and spirits for sale, the value of which, computed on less car-load price quotations f.o.b. warehouse filed by liquor and wine vendors, shall not at any time exceed the amount of working capital authorized. . . ."

A review of liquor merchandise inventory maintained by the Commission during the year revealed that the value of the inventory exceeded the amount of working capital authorized at the close of four different months in the fiscal year, as follows:

|                         | Working<br>Capital<br>Authorized | Inventory<br>Value |
|-------------------------|----------------------------------|--------------------|
| November 30, 1956 ..... | \$ 3,000,000                     | \$ 3,381,506       |
| December 31, 1956 ..... | \$ 3,500,000                     | \$ 3,539,145       |
| January 31, 1957 .....  | \$ 3,500,000                     | \$ 3,677,797       |
| June 30, 1957 .....     | \$ 2,995,000                     | \$ 3,402,070       |

During the year, temporary loans of \$500,000 (December, 1956), \$300,000 (February, 1957) and \$500,000 (April, 1957) were authorized by the Governor and Council to supplement the working capital of the Commission. The first two loans were repaid in March, 1957; the April loan was outstanding at June 30, 1957.

The Liquor Commission has been operating on a reduced permanent working capital since the construction of a State warehouse and wholesale store, as the cost of the construction was charged to the working capital account (Chapter 330, Public Laws of 1953; Chapter 210, Resolves of 1953). However, the Ninety-eighth Legislature appropriated \$504,706.72, from the general fund unappropriated surplus, to reimburse the working capital of the Liquor Commission for the amount expended for construction (Chapter 196, Private and Special Laws of 1957, effective July 1, 1957). This appropriation restores the permanent working capital to \$3,000,000.

The net profit from operations, based on estimated inventory at month end date, continues to be transferred to the general fund on a monthly basis as undedicated revenue.

It was noted that at the end of January, 1957, an amount of \$117,082 was reflected as due to the general fund in order to supplement the cash available in the liquor cash account which was insufficient to effect the customary transfer of the monthly estimated net profit to the general fund. This account was liquidated in the following month. The increased investment in merchandise was the major factor contributing to reducing the cash balance to an

amount insufficient to liquidate current obligations and the monthly transfer of net profit.

Chapter 401, Public Laws of 1955, allocated to the Liquor Commission, administrative and operating expenses for the biennium on a line budget basis. In lieu of appropriations, the monies allocated were to be taken from revenues derived from operations of the Commission.

Quarterly allotments were established on a basis of work programs submitted to the State Budget Officer in the same manner as other State departments or agencies on a line budget.

During the 1956-57 year, it was noted that encumbrances for personal services and for all other expenditures were in excess of allotted funds. At the end of the first quarter in 1957-58, expenditures for personal services were in excess of the allotment.

It is believed that the line budget as established by the legislature, with allowable revisions by the State Budget Officer, should be adhered to and enforced by the respective accounting and fiscal officers charged with that responsibility.

It appears that the accrual accounting system as maintained by the State Controller's Liquor Accounting Division is not entirely compatible with the encumbrance system as applied to other accounts on a line budget basis. This factor, however, should have been accounted for in the submission of the Commission's work program which was the basis for the allotment requests.

## DEPARTMENT OF DEVELOPMENT OF INDUSTRY AND COMMERCE

The Department of Development of Industry and Commerce, as established by Chapter 471, Public Laws of 1955, is administered by a commissioner and organized into the Division of Research and Planning, Division of Development, and Division of Recreational Promotion.

Funds available to finance the operations of the Department amounted to \$516,726, being comprised of a legislative appropriation of \$450,000, a balance of \$56,171 from the previous year, and other credits amounting to \$10,555.

Expenditures for the Department's operations were \$490,382, an increase of \$61,171 over the previous fiscal year, as summarized:

|                            | Year Ended June 30 |                   |                  |
|----------------------------|--------------------|-------------------|------------------|
|                            | 1957               | 1956              | Increase         |
| Personal Services .....    | \$ 159,887         | \$ 117,118        | \$ 42,769        |
| Capital Expenditures ..... | 16,313             | 12,425            | 3,888            |
| All Other .....            | 314,182            | 299,668           | 14,514           |
| Total .....                | <u>\$ 490,382</u>  | <u>\$ 429,211</u> | <u>\$ 61,171</u> |

The increase in expenditures for personal services resulted from the employment of additional personnel and legislative approved salary increases to employees. The major portion of this increase was attributed to recreation, publicity, planning and research, and geology activities.

## DEPARTMENT OF SECRETARY OF STATE

### (Motor Vehicle Division)

The Division administers the registration of motor vehicles and issuance of operators' licenses in accordance with the provisions of Chapter 22, Revised Statutes of 1954, as amended.

Total revenues collected by the Division during the fiscal year amounted to \$8,604,845, and were classified as follows:

|   |                     |
|---|---------------------|
| Undedicated Revenue (General Highway Fund) .....  | \$ 8,546,769        |
| Dedicated Revenue (Departmental Operations) ..... | 58,076              |
| Total .....                                       | <u>\$ 8,604,845</u> |

Revenue credited to the general highway fund from motor vehicle registrations, operators' licenses, and related fees amounted to \$8,546,769. The revenue from these sources increased \$316,500 over the previous year, summarized as follows:

|                                   | Year Ended June 30  |                     | Increase<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|------------------------|
|                                   | 1957                | 1956                |                        |
| Motor Vehicle Registrations ..... | \$ 7,400,874        | \$ 7,107,821        | \$ 293,053             |
| Operators' Licenses .....         | 808,732             | 768,096             | 40,636                 |
| Transfer Fees .....               | 228,393             | 242,329             | ( 13,936)              |
| All Other .....                   | 108,770             | 112,023             | ( 3,253)               |
| Net Increase .....                | <u>\$ 8,546,769</u> | <u>\$ 8,230,269</u> | <u>\$ 316,500</u>      |

The departmental operations of the Division were financed by a legislative appropriation of \$452,280 and other credits amounting to \$134,114, which were comprised of revenue, transfers, and encumbrances. Expenditures were \$550,591, a decrease of \$181,349 as compared with the previous year. The decrease in expenditures was reflected principally in the commodities category, and was attributed to the purchase of the new five-year plates in the prior year. The unexpended balances at the year end, were comprised of encumbrances of \$21,670 carried forward to the ensuing year, and \$14,133 lapsed to the general fund unappropriated surplus account.

A review was made of the statutes pertaining to the financial administration of the Division. The system of internal control pertaining to the handling of cash, inventories, and other matters of financial concern was reviewed. Cash on hand and change funds were counted at several offices of the Division. Revenues and ex-

penditures were examined by methods and to the extent deemed necessary. Continuing property records were examined and insurance coverage on equipment and supplies was checked. Council orders, minutes of the meetings, and rental agreements were reviewed. Personnel records were checked to determine compliance with current regulations.

## DEPARTMENT OF EDUCATION

(Exclusive of Normal Schools and Teachers' Colleges)

The Department of Education operates under the State Board of Education and a commissioner of education, who is chosen by the board, to administer the affairs of the Department in accordance with the provisions of Chapter 41, Revised Statutes of 1954, as amended.

Funds available to finance the year's operations amounted to \$10,633,549, while expenditures were \$10,007,233, resulting in unexpended balances of \$626,316, summarized as follows:

|   | General<br>Fund<br>Accounts | Special<br>Revenue<br>Accounts |
|---|-----------------------------|--------------------------------|
| Total Available Funds .....               | \$ 9,505,512                | \$ 1,128,037                   |
| Total Expenditures .....                  | 9,165,253                   | 841,980                        |
| Unexpended Balances — June 30, 1957 ..... | \$ 340,259                  | \$ 286,057                     |

Available funds were comprised of legislative appropriations (\$8,840,505), revenues (\$1,341,303), balances brought forward from the previous fiscal year (\$473,035), and net transfers to other accounts (\$21,294).

Expenditures applicable to general fund and special revenue fund accounts amounted to \$9,165,253 and \$841,980 respectively, an increase of \$542,716 over the previous year. This increase was reflected principally in the following accounts—General Purpose Aid Subsidies (\$249,266), Vocational Rehabilitation (\$51,545), Special Education-Physically Handicapped Children (\$33,847), Driver Education (\$37,046), and Federal School Lunch Program (\$94,444).

A comparative summary of expenditures is as follows:

|                            | Year Ended June 30 |              |                        |
|----------------------------|--------------------|--------------|------------------------|
|                            | 1957               | 1956         | Increase<br>(Decrease) |
| Personal Services .....    | \$ 584,595         | \$ 535,338   | \$ 49,257              |
| Contractual Services ..... | 342,162            | 309,582      | 32,580                 |
| Grants - Subsidies .....   | 9,029,445          | 8,561,744    | 467,701                |
| Other .....                | 51,031             | 57,853       | ( 6,822)               |
| Net Increase .....         | \$10,007,233       | \$ 9,464,517 | \$ 542,716             |

The unexpended balances of general fund accounts, amounted to \$340,259, of which \$126,745 was lapsed to the general fund unappropriated surplus account, and \$213,514 was carried forward as encumbrances, federal funds, and by statute.

## MAINE RUNNING HORSE RACING COMMISSION

Under the provisions of Chapter 87, Revised Statutes of 1954, as amended, the Running Horse Racing Commission regulates and licenses all running race tracks at which pari mutuel wagering is permitted.

An examination of the records of the Commission revealed that revenues to the State amounted to \$497,484, an increase of \$9,385 over the previous year. A comparison of revenues by type is as follows:

|                                | Year Ended June 30 |            |
|--------------------------------|--------------------|------------|
|                                | 1957               | 1956       |
| Tax on Pari Mutuel Pools ..... | \$ 441,956         | \$ 429,644 |
| License Fees and Fines .....   | 7,122              | 6,350      |
| Breakage .....                 | 45,121             | 49,368     |
| Unclaimed Ticket Money .....   | 3,255              | 2,561      |
| Underpayments .....            | 30                 | 176        |
| Total .....                    | \$ 497,484         | \$ 488,099 |

The increase in revenues from the tax on pari mutuel pools was reflected in the pari mutuel handle, which was \$7,365,929 for the 1956 season, an increase of \$205,189 over the 1955 season. The following is taken from the seventh annual report of the Maine Running Horse Racing Commission with respect to the increase in pari mutuel handle:

“Good weather and the extension of the Maine Turnpike were contributing factors to the sizeable increase, but the major factor would appear to be simply added interest among both tourists and residents.”

Administrative expenditures of the Commission were \$19,761 during the 1956-57 year, a decrease of \$740 as compared with the previous year.

During the 1956 racing season a representative of the State Department of Audit was present at Scarborough Downs for the purpose of auditing the various phases of the pari mutuel operations. These audits were performed in accordance with the provisions of the statutes.

## MAINE STATE HARNESS RACING COMMISSION

Under the provisions of Chapter 86, Revised Statutes of 1954, as amended, the Maine State Harness Racing Commission is authorized to make rules and regulations with respect to the operation of harness horse races held in the State for public exhibition.

Revenues to the State of Maine from the tax and breakage on pari mutuel pools and licenses amounted to \$347,766, an increase of \$47,421 over the previous year. A comparison of revenues by type is as follows:

|                                | Year Ended June 30 |            |
|--------------------------------|--------------------|------------|
|                                | 1957               | 1956       |
| Tax on Pari Mutuel Pools ..... | \$ 314,542         | \$ 268,580 |
| Breakage .....                 | 32,914             | 31,445     |
| Licenses .....                 | 310                | 320        |
| Total .....                    | \$ 347,766         | \$ 300,345 |

The increase in revenue from the tax on pari mutuel pools was attributed to the increased pari-mutuel handle.

The administrative expenses of the Commission were \$26,322, an increase of \$1,628 over the previous year. This increase was reflected for the most part in expenditures for personal services and laboratory services.

A representative of the State Department of Audit was present at each race meeting licensed by the Commission, for the purpose of auditing the various phases of the pari mutuel operations. These audits were performed in accordance with the provisions of the statutes.

## DEPARTMENT OF AGRICULTURE

The Department of Agriculture is responsible for the improvement of agriculture, and the advancement of the interests of husbandry under the provisions of Chapter 32, Revised Statutes of 1954, as amended. The affairs of the Department are administered through several divisions as follows: Administration, Animal Industry, Inspection, Markets, and Plant Industry. Certain accounting activities are supported principally by legislative appropriations and are a part of the State's general fund operations, while other activities are supported by revenues derived from fees, taxes, and service charges paid by special agricultural groups, and are classified as special revenue funds.

Funds available to finance the Department's operations were \$2,109,909, while expenditures amounted to \$1,566,679, resulting in unexpended balances of \$543,230, as follows:

|   | General<br>Fund | Special<br>Revenue<br>Funds |
|---|-----------------|-----------------------------|
| Total Funds Available .....             | \$ 872,829      | \$ 1,237,080                |
| Total Expenditures .....                | 772,452         | 794,227                     |
| Unexpended Balances—June 30, 1957 ..... | \$ 100,377      | \$ 442,853                  |

Available funds were comprised of legislative appropriations (\$592,227), revenues (\$1,110,864), balances brought forward from the previous year (\$399,449), and transfers (\$7,369).

Expenditures amounted to \$1,566,679, an increase of \$185,744 over the previous year. The activities within the Department accounting for the major portion of this increase were as follows:

|                                 | Year Ended June 30 |            |           |
|---------------------------------|--------------------|------------|-----------|
|                                 | 1957               | 1956       | Increase  |
| Poultry Inspection .....        | \$ 107,274         | \$ 32,003  | \$ 75,271 |
| Shipping Point Inspection ..... | \$ 460,223         | \$ 386,241 | \$ 73,982 |
| Division of Markets .....       | \$ 162,439         | \$ 126,812 | \$ 35,627 |

The increase in expenditures under the poultry inspection account was the result of the first complete year's operation of this program.

The increase in expenditures under the Shipping Point Inspection and Division of Markets accounts resulted from new and expanded marketing programs for milk and potato products, which are sponsored by the Federal and State governments.

The unexpended balance of general fund accounts totaled \$100,377 of which \$46,819 was lapsed to the general fund unappropriated surplus account. Balances carried forward of \$53,558, were comprised of federal and potato tax funds of \$40,324, encumbered purchase orders of \$11,905, and amounts carried forward by law of \$1,329.

The unexpended balances of special revenue funds, of \$442,853, were carried forward to the succeeding fiscal year in accordance with law to support the same activities.

## MUNICIPALITIES

The statutes provide that the State Auditor shall publish annually, statistics and other information pertaining to the financial affairs of municipalities. This data has been assembled from audit reports of the State Department of Audit and others engaged in municipal audit work, and is incorporated in the financial section of this report.

The results of audits by this Department revealed that accounting practices were generally satisfactory with minor exceptions. It

is apparent, however, that continued effort should be made by the municipal officials to follow the law closely relating to municipal finance, especially as pertains to overdrafts in appropriation accounts. Many municipalities show expenditures exceeding appropriations, although overdrafts are not permitted by statute except in certain instances where emergencies arise in highway activities, and then only to the extent of fifteen per cent of the highway appropriation. Overdrafts may be avoided by appropriate voter authority at special or regular town meetings by authorizing transfers between accounts.

A review of recommendations offered in audit reports prepared by the Department of Audit revealed that some of those pertaining to legal requirements were: depositing of tax collections at specified times by collectors; depositing town funds at a specified time by treasurers; fixing compensation of municipal officials; and commitment of supplemental taxes.

Other suggestions which would strengthen certain phases of municipal operations, include the following: the utilization of pre-numbered triplicate tax receipts; vendors' original invoices to be placed on file to substantiate all expenditures; an effective method of canceling paid invoices; taking trial balances at least monthly; transfers between accounts by journal entry rather than by use of town checks; cashing checks for other than municipal business; and maintenance of property and equipment records.

The aforementioned recommendations and suggestions, if adopted, would aid materially in keeping audit costs at a minimum.

\* \* \* \*

The Ninety-eighth Legislature enacted several laws pertaining to municipal affairs and the following may be of interest to readers of this report.

An Act relating to Procedure for Municipal Tax Collectors in Settling Accounts When Removing from Municipalities—Chapter 91-A, Section 71, Revised Statutes of 1954, amended by Chapter 399, Public Laws of 1955, further amended by Chapter 9, Public Laws of 1957.

An Act relating to Legal Investments for Savings Banks—Chapter 59, Section 19-I, Subsection XII, Paragraph A, Revised Statutes of 1954, enacted by Chapter 380, Section 1, Public Laws of 1955, amended by Chapter 78, Public Laws of 1957.

An Act relating to Certain Expenses of Town Assessors—Chapter 16, Section 68, Revised Statutes of 1954, last three sentences repealed, amended by adding new section, numbered 68-A, Chapter 165, Public Laws of 1957.

An Act relating to Fees of Town Clerks—Chapter 91, Section 28, Revised Statutes of 1954, amended by Chapter



307, Public Laws of 1955, further amended by Chapter 166, Public Laws of 1957.

An Act relating to Statement of Contributions and Expenses by Certain Municipal Candidates—Chapter 9, Section 6, Revised Statutes of 1954, amended by Chapter 429, Section 1, Public Laws of 1955, further amended by Chapter 167, Public Laws of 1957.

An Act relating to Requests for Secret Balloting at Town Meetings—Chapter 91, Revised Statutes of 1954, amended by adding new section, numbered 53-A, Chapter 178, Public Laws of 1957.

An Act relating to Investment of Municipal Trust Funds—Chapter 91, Section 120, Revised Statutes of 1954, amended by Chapters 373 and 374, Public Laws of 1955, further amended by Chapter 224, Public Laws of 1957.

An Act relating to Municipal Accounting and Audit—Chapter 91, Sections 142, 145, and 148, Revised Statutes of 1954, amended by Chapter 311, Public Laws of 1957.

An Act relating to Survivor Benefits Under Maine State Retirement Law—Chapter 63-A, Section 1, Revised Statutes of 1954, enacted by Chapter 417, Section 1, Public Laws of 1955, amended by inserting new paragraph after 5th paragraph, Chapter 367, Public Laws of 1957.

An Act Revising the General Laws Relating to Municipalities—Revised Statutes of 1954, amended by adding new chapter, numbered 90-A, Chapter 405, Public Laws of 1957.

## **MINIMUM STANDARDS OF MUNICIPAL AUDIT REPORTS AND PROCEDURES**

Several changes were made in the statutes pertaining to municipal audits in the last legislative session. The annual postaudit of municipalities is described in Chapter 311, Public Laws of 1957 (Municipal Accounting and Auditing) and Chapter 405, Public Laws of 1957 (Revision of General Laws Relating to Municipalities).

Under the statutes, each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by either the State Department of Audit or by qualified public accountants. The audit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

Statutory requirements also provide that (A) the postaudit report shall contain the following: (1) Letter of transmittal; (2)

Auditor's comments and suggestions for improving the financial administration; (3) Comparative balance sheet; (4) Analysis of surplus; (5) Statement of departmental operations; (6) Statement of cash receipts and disbursements, and bank reconciliation of cash balance; (7) Statement of property valuation, assessment and collection of taxes; (8) Statement of public debt. (B) Within 30 days after completion of the postaudit, the auditor shall send to the State Auditor a certified copy of the postaudit report and a certified copy of the audit procedural form prescribed by the State Auditor for governmental audits.

In compliance with the statutory provisions, the department has released two publications, (1) Minimum Standards of Audit Reports and Procedures for Municipalities of Maine, and (2) Municipal Audit Procedural Form. The manual and forms were supplied to all public accountants who now conduct audits of municipalities in the State.

It is the hope of the State Department of Audit that the procedures set forth in the manual will facilitate some degree of standardization of audit procedures and serve as a guide to the objectives of the audit.

## COUNTIES

Subsequent to the fiscal year ended June 30, 1957, the State Department of Audit had completed the audits requested by fourteen of the counties. Two counties engaged the services of independent public accountants as permitted under the statutes. One of the accountants had not filed an audit report prior to the printing of this annual report. The results of operations and the financial status of each county, based on filed audit reports, are presented in the financial section of this report.

With reference to suggestions offered in prior reports, legislative consideration may be required to effect procedures to strengthen the accounting systems in certain offices of the several counties.

\* \* \* \*

The Ninety-eighth Legislature enacted several laws affecting county operations. The following are listed as being of particular interest:

An Act relating to County or Municipal Capital Reserve Funds—Chapter 91, Section 168, Revised Statutes of 1954, amended by Chapter 174, Public Laws of 1957.

An Act relating to Time for Accounting for Fees by Registers of Probate—Chapter 153, Section 44, Revised Statutes of 1954, repealed and replaced by Chapter 176, Public Laws of 1957.

An Act relating to Appointment of Deputy County Treasurers—Chapter 89, Revised Statutes of 1954, amended by adding new section, numbered 129-A, Chapter 180, Public Laws of 1957.

An Act repealing Law Requiring Convicts to Give Notes for Fines and Costs—Chapter 149, Sections 42 to 44, Revised Statutes of 1954, repealed. Chapter 150, Section 10, Revised Statutes of 1954, amended by Chapter 254, Public Laws of 1957.

An Act Increasing Certain Fees of Sheriffs and Their Deputies—Chapter 89, Section 150, Subsections I-V, Revised Statutes of 1954, amended by Chapter 339, Public Laws of 1957.

An Act relating to Salaries of County Attorneys and Assistant County Attorneys—Chapter 89, Section 114, Revised Statutes of 1954, amended by Chapter 464, Section 7, Public Laws of 1955, further amended by Chapter 406, Public Laws of 1957.

An Act relating to Salaries and Clerk Hire of Certain County Officers—Chapter 89, Section 6, Revised Statutes of 1954, amended by Chapter 416, Public Laws of 1957.

## COURTS

The State Department of Audit completed audits of twenty-nine courts during the fiscal year; however, subsequent thereto audits of forty additional courts were completed. Scope of examination included verification of fines, costs, and fees collected, and subsequent remittances to the respective county treasurers.

With reference to suggestions offered in prior reports, legislative consideration may be required to effect procedures to strengthen the accounting systems in various courts.

\* \* \* \*

The Ninety-eighth Legislature enacted several laws affecting the courts. The following are listed, as they will be of interest to those concerned:

An Act Increasing Civil Jurisdiction of Municipal Courts—Chapter 108, Section 4, Revised Statutes of 1954, amended by Chapter 115, Public Laws of 1957.

An Act relating to Time of Payment of Fees by Clerks of the Judicial Courts—Chapter 89, Section 98, Revised Statutes of 1954, amended by Chapter 179, Public Laws of 1957.

An Act relating to Costs in Actions on Small Claims—

Chapter 109, Section 3, Revised Statutes of 1954, amended by Chapter 198, Public Laws of 1957.

An Act amending Law on Inspection of Records of Clerks of Courts—Chapter 89, Section 109, Revised Statutes of 1954, amended by Chapter 209, Public Laws of 1957.

An Act relating to the Disposition of Fines in Certain Motor Vehicle Violations—Chapter 22, Section 163, Revised Statutes of 1954, amended by Chapter 221, Public Laws of 1957.

An Act relating to Municipal Court and Trial Justice Court Costs and Fines—Chapter 15, Section 5, Revised Statutes of 1954, amended by Chapter 334, Public Laws of 1957.

## STATE DEPARTMENT OF AUDIT

### Departmental Division

The Departmental Division of the State Department of Audit performs postaudits of State departments, institutions, and agencies of State Government, State normal schools and teachers' colleges, the Maine Port Authority, and the Maine Forestry District.

Funds available for the operation of the Division were \$100,709, being comprised of legislative appropriations of \$100,293, and an encumbered balance of \$416 brought forward from the previous year.

Expenditures amounted to \$95,264, a decrease of \$3,926 as compared with the previous year. This decrease was reflected principally in personal services and was due to position vacancies in the Departmental Division.

The unexpended balance at June 30, 1957, amounted to \$5,446 of which \$7 was encumbered and \$5,438 was lapsed to the general fund unappropriated surplus account.

Operational results for the past two fiscal years are summarized as follows:

|                                       | 1957       | 1956      |
|---------------------------------------|------------|-----------|
| Balance—July 1 (adjusted) .....       | \$ 416     | \$ 229    |
| Legislative Appropriation .....       | 96,973     | 96,132    |
| Transfers:                            |            |           |
| Payroll Increases (Legislative) ..... | 3,320      | 3,320     |
| Total Available .....                 | \$ 100,709 | \$ 99,681 |
| Expenditures:                         |            |           |
| Personal Services .....               | \$ 85,458  | \$ 89,374 |
| Capital Expenditures .....            | 747        | 420       |

|                                       |            |           |
|---------------------------------------|------------|-----------|
| All Other .....                       | 9,059      | 9,395     |
| Total Expenditures .....              | 95,264     | 99,189    |
| Balance—June 30:                      |            |           |
| Lapsed .....                          | 5,438      | 76        |
| Carried .....                         | 7          | 416       |
| Total Expenditures and Balances ..... | \$ 100,709 | \$ 99,681 |

Audits completed or in progress by the Division, covering the fiscal year 1956-57, were as follows:

|   |     |
|---|-----|
| State Departments .....                     | 60  |
| Agricultural Fairs and Race Meetings .....  | 20  |
| Examining Boards .....                      | 20  |
| Public Administrators .....                 | 16  |
| Institutions .....                          | 10  |
| Sanatoriums .....                           | 3   |
| Normal Schools and Teachers' Colleges ..... | 6   |
| Quasi-Independent Agencies .....            | 2   |
| Total .....                                 | 137 |

Revenue from audits of departments financed by the general highway fund amounted to \$4,868. A summary of this revenue, which was credited to the general fund undedicated revenue account, is as follows:

|   |         |
|---|---------|
| State Highway Department .....                  | \$2,252 |
| State Highway Garage .....                      | 1,008   |
| Motor Vehicle Division—Secretary of State ..... | 960     |
| State Police Department .....                   | 648     |
| Total .....                                     | \$4,868 |

## Municipal Division

The Municipal Division of the Department is a self-supporting activity, deriving its revenue from auditing services rendered to municipalities, counties, and related governmental agencies.

Revenues were \$60,140 during the fiscal year, a decrease of \$10,488 under the previous year. The decrease in revenue from auditing services was due principally to a lesser number of audits completed at June 30, 1957.

Expenditures were \$55,413, an increase of \$144 over the previous year. This increase was reflected for the most part in the capital expenditures category.

Operational results for the past two fiscal years are summarized as follows:

|                        | 1957      | 1956      |
|------------------------|-----------|-----------|
| Revenue:               |           |           |
| Cities and Towns ..... | \$ 42,372 | \$ 54,068 |
| Counties .....         | 13,535    | 10,796    |
| Courts .....           | 3,464     | 3,369     |

|   |          |           |
|---|----------|-----------|
| Other Sources .....                       | 769      | 2,395     |
| Total Revenue .....                       | 60,140   | 70,628    |
| Expenditures:                             |          |           |
| Personal Services .....                   | 39,143   | 39,185    |
| Capital Expenditures .....                | 753      |           |
| All Other .....                           | 15,517   | 16,084    |
| Total Expenditures .....                  | 55,413   | 55,269    |
| Excess of Revenue Over Expenditures ..... | \$ 4,727 | \$ 15,359 |

The following tabulation reflects the number of audits conducted by the Municipal Division in the fiscal year:

|   |     |
|---|-----|
| Municipalities and Municipal Districts .....                        | 146 |
| Superior, Municipal and Trial Justice Courts .....                  | 29  |
| Counties (Including Registers of Deeds, Registers of Probate) ..... | 5   |
| Academies .....   | 5   |
| Special Services .....  | 15  |
| Total .....   | 200 |



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**1956 - 1957**

**FINANCIAL STATEMENTS**

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## **SUMMARY OF STATEMENTS**

**Condensed Summary of Financial Statements**

**Statement of Revenues**

**Statement of Departmental Operations**

**Statement of Unappropriated Surplus**

## **SCHEDULES**

A - 1 Cash

A - 2 Investments

A - 3 Taxes Receivable

A - 4 Accounts Receivable

A - 5 Due From Other Funds

A - 6 Inventories

A - 7 Other Assets

A - 8 Plant and Equipment

A - 9 Other Current Liabilities

A - 10 Bonded Debt — Issues, Maturity and Interest Requirements

A - 11 State Trust Funds — Income and Payments

A - 12 Trust and Guarantee Funds — Principle

A - 13 Working Capital

# STATE OF MAINE

## -- CONDENSED SUMMARY OF FINANCIAL STATEMENTS --

### JUNE 30, 1957

H. H. HARRIS  
STATE CONTROLLER



M. G. PRESSEY  
ASSISTANT CONTROLLER

#### State of Maine Department of Finance & Administration Bureau of Accounts and Control Augusta

August 26, 1957

To Governor Edmund S. Muskie and  
Members of the Executive Council

Gentlemen:

As required by Section 33 of Chapter 16 of the Revised Statutes of 1954, we submit herewith a condensed summary of the forthcoming complete report of the fiscal operations of the State of Maine for the year ended June 30, 1957 and its financial standing as of that date.

This report shows that Current Revenues of the Operating Funds exceeded their Expenditures by \$6,533,439.69 and the General Fund Surplus was \$12,301,669.76\* at June 30, 1957, an increase of \$6,895,961.40.

The bonded debt of the State of Maine was decreased by \$485,000.00 during the year.

Very truly yours,

*H. H. Harris*  
State Controller

\*The General Fund Surplus will be reduced by \$10,147,023.16 appropriated by the 98th Legislature for construction or non-recurring items. The Governor and Council may allocate an additional \$500,000.00 for the purchase of Land adjacent to the State House.

#### GENERAL FUND STATEMENT OF UNAPPROPRIATED SURPLUS YEARS ENDED JUNE 30

|  | 1957            | 1956            |
|--|-----------------|-----------------|
| Balance at Start of Year                       | \$ 5,405,780.36 | \$ 8,808,222.76 |
| Adjustment of Previous Years Transactions      | 8,258.40        | 46,780.87       |
|  | 5,414,038.76    | 8,855,003.63    |
| Additions:                                     |                 |                 |
| Lapsed Balances of Appropriations from Surplus | 20,172.18       | 10,433.01       |
| Transferred from Operating Accounts            | 7,469,170.84    | 3,628,675.87    |
| Repayment—Bar Harbor Ferry Terminal            | 33,333.33       | —               |
| Total Additions                                | 7,522,676.35    | 3,639,108.88    |
| Total  | 12,936,695.11   | 12,494,112.51   |
| Deductions:                                    |                 |                 |
| Appropriations from Surplus                    | 432,475.00      | 6,472,138.44    |
| Restoration of State Contingent Account        | 170,014.81      | 111,193.71      |
| Working Capital Advance to Liquor Commission   | (5,000.00)      | 505,000.00      |
| Restoration of Group Life Insurance Fund       | 37,535.54       | —               |
| Total Deductions                               | 635,025.35      | 7,088,332.15    |
| Balance at End of Year                         | \$12,301,669.76 | \$ 5,405,780.36 |

Note: The General Fund Surplus will be reduced by \$10,147,023.16 appropriated by the 98th Legislature for construction or non-recurring items. The Governor and Council may allocate an additional \$500,000.00 for purchase of Land adjacent to the State House.

#### SUMMARY OF BONDED DEBT—ALL FUNDS

|                            | Unmatured Bonds June 30, 1956 | Current Transactions New Bonds Issued | Matured or Called June 30, 1957 | Unmatured Bonds June 30, 1957 |
|----------------------------|-------------------------------|---------------------------------------|---------------------------------|-------------------------------|
| Highway Fund               |                               |                                       |                                 |                               |
| Highway and Bridge Bonds   | \$25,100,000.00               | —                                     | \$1,400,000.00                  | \$23,700,000.00               |
| Public Service Enterprises |                               |                                       |                                 |                               |
| Bangor-Brewer Bridge       | 2,450,000.00                  | —                                     | 50,000.00                       | 2,400,000.00                  |
| Pore River Bridge          | 7,000,000.00                  | —                                     | —                               | 7,000,000.00                  |
| Waldo-Hancock Bridge       | 90,000.00                     | —                                     | —                               | 90,000.00                     |
| Kennebec Bridge            | 1,080,000.00                  | —                                     | 35,000.00                       | 1,045,000.00                  |
| Jonesport Reach Bridge     | —                             | \$1,000,000.00                        | —                               | 1,000,000.00                  |
| Total                      | \$35,720,000.00               | \$1,000,000.00                        | \$1,485,000.00                  | \$35,235,000.00               |

#### OPERATING FUNDS COMPARATIVE STATEMENT OF OPERATIONS YEARS ENDED JUNE 30

|   | General Fund 1957 | General Fund 1956 | Highway Fund 1957 | Highway Fund 1956 | Other Special Revenue Funds 1957 | Other Special Revenue Funds 1956 | Consolidated Totals 1957 | Consolidated Totals 1956 |
|---|-------------------|-------------------|-------------------|-------------------|----------------------------------|----------------------------------|--------------------------|--------------------------|
| <b>REVENUES</b>   |                   |                   |                   |                   |                                  |                                  |                          |                          |
| State Tax on Wild Lands                                 | \$ 457,235.83     | \$ 433,433.27     | —                 | —                 | —                                | —                                | \$ 457,235.83            | \$ 433,433.27            |
| Maine Forestry District Tax                             | —                 | —                 | —                 | —                 | \$ 491,593.00                    | \$ 463,095.70                    | 491,593.00               | 463,095.70               |
| Inheritance and Estate Taxes                            | 2,172,696.99      | 2,232,435.99      | —                 | —                 | —                                | —                                | 2,172,696.99             | 2,232,435.99             |
| Sales and Use Taxes                                     | 17,122,094.64     | 16,009,128.77     | —                 | —                 | —                                | —                                | 17,122,094.64            | 16,009,128.77            |
| Gasoline and Use Fuel Taxes (Net)                       | —                 | —                 | \$20,812,214.46   | \$19,731,034.42   | 94,448.57                        | 82,740.44                        | 20,906,663.03            | 19,813,774.86            |
| Sardine Development Tax                                 | —                 | —                 | —                 | —                 | 584,860.13                       | 305,913.37                       | 584,860.13               | 305,913.37               |
| Cigarette Tax   | 5,759,160.04      | 5,588,125.25      | —                 | —                 | —                                | —                                | 5,759,160.04             | 5,588,125.25             |
| Tax on Public Utilities                                 | 3,929,233.68      | 3,492,987.24      | —                 | —                 | —                                | —                                | 3,929,233.68             | 3,492,987.24             |
| Tax on Insurance Companies                              | 2,010,209.20      | 1,881,772.43      | —                 | —                 | —                                | —                                | 2,010,209.20             | 1,881,772.43             |
| Motor Vehicle Registrations and Drivers' Licenses       | —                 | —                 | 8,556,882.67      | 8,237,785.94      | —                                | —                                | 8,556,882.67             | 8,237,785.94             |
| Hunting and Fishing Licenses                            | —                 | —                 | —                 | —                 | 1,792,623.46                     | 1,500,959.87                     | 1,792,623.46             | 1,500,959.87             |
| Commission on Pari-Mutuels                              | 754,279.24        | 697,911.78        | —                 | —                 | —                                | —                                | 754,279.24               | 697,911.78               |
| Other Taxes   | 956,851.91        | 951,178.19        | 323,579.57        | 250,464.43        | 752,395.22                       | 784,865.43                       | 2,032,826.70             | 1,986,508.05             |
| From Federal Government                                 | 9,538,254.95      | 8,671,148.74      | 7,241,771.67      | 5,946,357.26      | 3,303,131.76                     | 3,057,324.42                     | 20,083,258.38            | 17,674,830.42            |
| From Cities, Towns and Counties                         | 781,495.05        | 741,858.29        | 2,127,605.97      | 2,036,434.54      | 79,257.19                        | 65,214.17                        | 2,988,358.21             | 2,843,507.00             |
| Service Charges for Current Services                    | 1,846,318.07      | 1,847,848.46      | 276,770.16        | 277,591.56        | 1,047,611.94                     | 834,296.14                       | 3,170,700.77             | 3,253,736.16             |
| Liquor and Beer (Net)                                   | 8,321,172.49      | 8,000,052.41      | —                 | —                 | —                                | —                                | 8,321,172.49             | 8,000,052.41             |
| Other Revenues  | 879,007.00        | 766,746.33        | 628,981.40        | 850,344.96        | 151,374.90                       | 96,189.42                        | 1,659,363.30             | 1,713,280.71             |
| Transfers from Other Operating Funds                    | 227,059.72        | 195,216.31        | 138,873.20        | 144,738.00        | 14,118.25                        | 13,061.67                        | Eliminated               | Eliminated               |
| Total Revenues  | 54,755,168.79     | 51,510,843.46     | 40,106,679.70     | 37,474,751.11     | 8,403,457.08                     | 7,289,440.93                     | 102,885,254.40           | 95,922,019.52            |
| <b>EXPENDITURES</b>                                     |                   |                   |                   |                   |                                  |                                  |                          |                          |
| General Administration                                  | 3,383,783.01      | 2,784,426.09      | 1,507,051.28      | 1,538,662.43      | 104,733.58                       | 61,056.05                        | 4,995,567.87             | 4,324,144.57             |
| Protection of Persons and Property                      | 1,524,184.54      | 1,439,264.25      | 1,498,782.66      | 1,561,342.16      | 57,713.23                        | 568,802.31                       | 3,589,642.43             | 3,569,088.22             |
| Development and Conservation of Natural Resources       | 2,117,266.42      | 1,377,323.85      | —                 | —                 | 4,190,522.44                     | 3,311,577.98                     | 6,307,788.86             | 5,315,911.83             |
| Health, Welfare and Charities                           | 19,123,600.98     | 18,239,679.87     | —                 | —                 | 811,230.00                       | 731,767.42                       | 19,934,830.98            | 18,971,447.29            |
| Institutional Service                                   | 6,852,717.57      | 6,534,247.34      | —                 | —                 | —                                | —                                | 6,852,717.57             | 6,534,247.34             |
| Education and Libraries                                 | 13,098,795.17     | 12,487,741.99     | —                 | —                 | 841,980.07                       | 727,218.82                       | 13,940,775.24            | 13,214,960.81            |
| Highways and Bridges                                    | —                 | —                 | 34,315,940.12     | 33,199,945.84     | —                                | —                                | 34,315,940.12            | 33,199,945.84            |
| Maine Employment Security Commission—Administration     | —                 | —                 | 473,000.00        | 506,000.00        | 1,194,300.85                     | 1,196,688.13                     | 1,194,300.85             | 1,196,688.13             |
| Interest on Bonded Debt                                 | 2,829,595.58      | 2,815,115.84      | 337,994.00        | 340,205.00        | 175,013.21                       | 174,184.79                       | 3,343,202.79             | 3,322,502.83             |
| Miscellaneous   | 150,913.20        | 155,778.24        | 143,250.46        | 139,791.45        | 85,887.51                        | 57,446.29                        | Eliminated               | Eliminated               |
| Transfers to Other Operating Funds                      | —                 | —                 | —                 | —                 | —                                | —                                | —                        | —                        |
| Total Operating Expenditures                            | 49,078,866.47     | 46,393,587.47     | 38,276,018.52     | 37,385,946.88     | 7,976,980.89                     | 6,858,741.79                     | 94,951,814.71            | 90,185,260.16            |
| Debt Retirement   | —                 | —                 | 1,400,000.00      | 1,500,000.00      | —                                | —                                | 1,400,000.00             | 1,500,000.00             |
| Total Expenditures                                      | 49,078,866.47     | 46,393,587.47     | 39,676,018.52     | 38,785,946.88     | 7,976,980.89                     | 6,858,741.79                     | 96,351,814.71            | 91,685,260.16            |
| Excess of Revenues over Expenditures                    | 5,676,302.32      | 5,117,255.99      | 430,661.18        | (1,311,195.77)    | 426,476.19                       | 430,699.14                       | 6,533,439.69             | 4,236,759.36             |
| <b>OTHER AMOUNTS AVAILABLE</b>                          |                   |                   |                   |                   |                                  |                                  |                          |                          |
| Balance Forward from Prior Year (Adjusted)              | 3,533,447.19      | 1,769,501.45      | 13,611,131.72     | 17,158,772.04     | 3,122,297.74                     | 2,720,865.64                     | 20,266,876.65            | 21,649,129.13            |
| Appropriations from Surplus for Operations              | —                 | —                 | 1,295,518.56      | 927,116.26        | —                                | —                                | 1,295,518.56             | 927,116.26               |
| Transfers from Contingent Account                       | 100,844.81        | 110,227.23        | —                 | —                 | —                                | —                                | 100,844.81               | 110,227.23               |
| Transfers from Appropriations from General Fund Surplus | 25,000.00         | 202,206.98        | —                 | 83,440.67         | —                                | —                                | 25,000.00                | 285,641.65               |
| Total Excess  | \$ 9,335,594.32   | \$ 7,199,185.65   | \$15,337,311.46   | \$16,858,133.20   | \$3,548,773.93                   | \$3,151,564.78                   | \$28,221,679.71          | \$27,205,883.63          |
| Excess Applied as Follows:                              |                   |                   |                   |                   |                                  |                                  |                          |                          |
| Balance Carried at End of Year                          | 1,866,423.48      | 3,570,509.78      | 12,394,518.17     | 13,762,797.32     | 3,548,773.93                     | 3,151,564.78                     | 17,809,715.58            | 20,484,871.88            |
| Transferred to Surplus                                  | 7,469,170.84      | 3,628,675.87      | 2,942,793.29      | 3,095,335.88      | —                                | —                                | 10,411,964.13            | 6,724,011.75             |

This statement does not include expenditures of \$3,017,403.54 for the year ended June 30, 1957 and \$4,475,667.31 for the year ended June 30, 1956 charged against Appropriations from Unappropriated Surplus.

#### STATE OF MAINE BALANCE SHEET JUNE 30, 1957 ALL FUNDS

|  | General Fund    | Highway Fund    | Other Special Revenue Funds | Proceeds of General Bond Issues | Public Service Enterprises | Working Capital Funds | Trust and Agency Funds | Maine Employment Security Fund |
|--|-----------------|-----------------|-----------------------------|---------------------------------|----------------------------|-----------------------|------------------------|--------------------------------|
| <b>RECOGNIZED ASSETS</b>                               |                 |                 |                             |                                 |                            |                       |                        |                                |
| Cash   | \$ 6,930,367.14 | \$ 2,578,808.93 | \$3,248,615.16              | \$443,629.80                    | \$ 578,985.60              | \$ 632,061.27         | \$ 823,992.72          | \$ 190,152.91                  |
| Short Term U. S. Government Securities                 | 11,784,533.33   | 13,937,252.89   | 23,966.25                   | —                               | 1,358,275.53               | —                     | —                      | —                              |
| Deposits with U. S. Treasury                           | —               | —               | —                           | —                               | —                          | —                     | —                      | 45,552,048.01                  |
| Accounts Receivable, Less Allowance for Losses         | 3,808,837.91    | 1,816,158.81    | 180,233.94                  | —                               | 7,487.47                   | 207,063.73            | 129,001.93             | 327,041.26                     |
| Due from Other Funds (Contra)                          | 381,626.67      | 1,032,875.00    | 372,035.50                  | —                               | —                          | 70,174.38             | 46,661.51              | —                              |
| Inventories (A)  | —               | —               | —                           | —                               | 3,415,082.38               | 794,157.03            | —                      | —                              |
| Investments  | —               | —               | —                           | —                               | —                          | —                     | 38,597,078.76          | —                              |
| Working Capital Advances (Contra)                      | 4,106,813.15    | 1,357,500.00    | —                           | —                               | —                          | —                     | —                      | —                              |
| Other Assets   | 50,083.79       | 46,146.01       | 602.90                      | —                               | 206,083.70                 | 392.32                | 578.93                 | —                              |
| Plant and Equipment, Less Depreciation (A)             | —               | —               | —                           | —                               | 1,524,499.08               | 3,330,280.12          | —                      | —                              |
| Enc. Future Revenue to Retire Bonded Debt              | —               | 23,700,000.00   | —                           | —                               | 9,330,326.16               | —                     | —                      | —                              |
| Enc. Future Revenue to Retire Debt—Augusta Toll Bridge | —               | —               | —                           | —                               | 948,355.01                 | —                     | —                      | —                              |
| Accounts Receivable—1957-1958                          | 966,666.67      | —               | —                           | —                               | 1,934,929.64               | —                     | —                      | —                              |
| Total Recognized Assets                                | 28,028,928.66   | 44,470,741.64   | 3,825,453.75                | 443,629.80                      | 19,305,024.57              | 5,034,128.85          | 39,597,313.85          | 46,069,242.18                  |
| <b>LIABILITIES</b>                                     |                 |                 |                             |                                 |                            |                       |                        |                                |
| Accounts Payable                                       | 742,346.95      | 284,198.86      | 254,700.32                  | 172.63                          | 613,920.34                 | 73,222.25             | 6,944.96               | 38.65                          |
| Due to Other Funds (Contra)                            | 427,085.19      | 47,232.68       | 452.80                      | —                               | 1,032,882.70               | 13,015.67             | 382,702.92             | —                              |
| Other Current Liabilities                              | 829,802.91      | 811.64          | 21,526.60                   | —                               | 148,096.59                 | 456.55                | 41,115.31              | —                              |
| Total Current Liabilities                              | 2,069,235.05    | 332,273.18      | 276,679.82                  | 172.63                          | 1,795,900.63               | 86,694.47             | 430,763.19             | 38.65                          |
| Bonds Payable  | —               | 23,700,000.00   | —                           | —                               | 11,535,000.00              | —                     | —                      | —                              |
| Total Liabilities                                      | 2,069,235.05    | 24,032,273.18   | 276,679.82                  | 172.63                          | 13,330,900.63              | 86,694.47             | 430,763.19             | 38.65                          |
| <b>RESERVES AND SURPLUS</b>                            |                 |                 |                             |                                 |                            |                       |                        |                                |
| Reserve for:   |                 |                 |                             |                                 |                            |                       |                        |                                |
| Authorized Expenditures                                | 1,866,423.48    | 12,394,518.17   | 3,548,773.93                | 443,457.17                      | 1,396,854.65               | —                     | 18,056.11              | —                              |
| Authorized Exp.—Unusual or Non-Recurring Items         | 3,982,075.51    | —               | —                           | —                               | —                          | —                     | —                      | —                              |
| State Contingent Account                               | 450,000.00      | —               | —                           | —                               | 58,850.23                  | —                     | —                      | —                              |
| Contingencies  | —               | —               | —                           | —                               | —                          | —                     | —                      | —                              |
| Trust and Agency Funds                                 | —               | —               | —                           | —                               | —                          | —                     | 39,088,494.55          | —                              |
| Maine Employment Security Fund                         | —               | —               | —                           | —                               | —                          | —                     | —                      | 46,069,203.53                  |
| Total Reserves   | 6,298,498.99    | 12,394,518.17   | 3,548,773.93                | 443,457.17                      | 1,455,704.88               | —                     | 39,106,550.66          | 46,069,203.53                  |
| Surplus:   |                 |                 |                             |                                 |                            |                       |                        |                                |
| Appropriated Surplus:                                  |                 |                 |                             |                                 |                            |                       |                        |                                |
| Operating Capital                                      | 2,000,000.00    | —               | —                           | —                               | —                          | —                     | —                      | —                              |
| Working Capital  | 4,106,813.15    | 1,357,500.00    | —                           | —                               | 3,516,000.00               | 1,904,313.15          | 60,000.00              | —                              |
| Advances to Other Funds (Contra)                       | —               | 1,032,875.00    | —                           | —                               | —                          | —                     | —                      | —                              |
| Advances to Toll Bridge                                | —               | —               | —                           | —                               | —                          | —                     | —                      | —                              |
| Advances to Maine Office Building Authority            | 286,045.04      | —               | —                           | —                               | —                          | —                     | —                      | —                              |
| Bar Harbor Ferry Terminal                              | 966,666.67      | —               | —                           | —                               | —                          | —                     | —                      | —                              |
| Total Appropriated Surplus                             | 7,359,524.86    | 2,390,375.00    | —                           | —                               | 3,516,000.00               | 1,904,313.15          | 60,000.00              | —                              |
| Unappropriated Surplus                                 | 12,301,669.76   | 5,653,555.29    | —                           | —                               | 136,553.59                 | 1,129,815.70          | —                      | —                              |
| Donated Surplus  | —               | —               | —                           | —                               | 865,865.47                 | 1,926,359.66          | —                      | —                              |
| Total Liabilities, Reserves and Surplus                | \$28,028,928.66 | \$44,470,741.64 | \$3,825,453.75              | \$443,629.80                    | \$19,305,024.57            | \$5,034,128.85        | \$39,597,313.85        | \$46,069,242.18                |



# Statement of Revenues

Year Ended June 30, 1957

|  | GENERAL FUND                 |                                    |                                     |                            | HIGHWAY FUND                 |                                    |                 | Other<br>Special<br>Revenue<br>Funds and<br>Public Service<br>Enterprises | All<br>Other<br>Funds |
|--|------------------------------|------------------------------------|-------------------------------------|----------------------------|------------------------------|------------------------------------|-----------------|---|-----------------------|
|  | To Finance<br>Appropriations | To<br>Supplement<br>Appropriations | Total<br>Departmental<br>Operations | Non-<br>recurring<br>Items | To Finance<br>Appropriations | To<br>Supplement<br>Appropriations | Total           |   |                       |
| State Tax on Wild Lands                              | \$ 457,235.83                | \$                                 | \$ 457,235.83                       | \$                         | \$                           | \$                                 | \$              | \$ 491,593.00   | \$                    |
| Maine Forestry District Tax                          |                              |                                    |                                     |                            |                              |                                    |                 |   |                       |
| Inheritance and Estate Taxes                         | 2,172,696.99                 |                                    | 2,172,696.99                        |                            |                              |                                    |                 |   |                       |
| Sales and Use Taxes                                  | 17,122,094.64                |                                    | 17,122,094.64                       |                            |                              |                                    |                 |   |                       |
| Gasoline and Use Fuel Taxes (Net)                    |                              |                                    |                                     |                            | 20,812,214.46                |                                    | 20,812,214.46   | 94,448.57   |                       |
| Sardine Development Tax                              |                              |                                    |                                     |                            |                              |                                    |                 | 584,860.13  |                       |
| Cigarette Tax  | 5,759,160.04                 |                                    | 5,759,160.04                        |                            |                              |                                    |                 |   |                       |
| Tax on Public Utilities                              | 3,929,233.66                 |                                    | 3,929,233.66                        |                            |                              |                                    |                 |   |                       |
| Tax on Insurance Companies                           | 2,010,209.20                 |                                    | 2,010,209.20                        |                            |                              |                                    |                 | 92,042.66   |                       |
| Motor Vehicle Registrations and<br>Drivers' Licenses |                              |                                    |                                     |                            | 8,500,227.87                 | 56,654.80                          | 8,556,882.67    | 1,792,623.46  |                       |
| Hunting and Fishing Licenses                         |                              |                                    |                                     |                            |                              |                                    |                 |   |                       |
| Commission on Pari Mutuels                           | 679,039.97                   | 75,239.27                          | 754,279.24                          |                            |                              |                                    |                 | 752,395.22  |                       |
| Other Taxes  | 746,164.54                   | 210,687.37                         | 956,851.91                          |                            | 171,243.05                   | 152,336.52                         | 323,579.57      | 3,305,103.16  | 657,292.29            |
| From Federal Government                              | 78,653.47                    | 9,459,701.48                       | 9,538,354.95                        |                            |                              | 7,241,771.67                       | 7,241,771.67    | 79,257.19   | 32,827.42             |
| From Cities, Towns, and Counties                     | 300.00                       | 781,195.05                         | 781,495.05                          | 272,335.31                 |                              | 2,127,605.97                       | 2,127,605.97    | 1,053,179.02  | 2,329,041.35          |
| Service Charges for Current Services                 | 1,035,267.35                 | 811,050.72                         | 1,846,318.07                        |                            | 2,003.41                     | 274,767.35                         | 276,770.76      | 1,507,600.26  |                       |
| Liquor and Beer (Net)                                | 8,321,172.49                 |                                    | 8,321,172.49                        |                            |                              |                                    |                 | 609,348.19  | 171,888.47            |
| Other Revenues                                       | 533,394.79                   | 345,622.21                         | 879,007.00                          |                            | 557,133.16                   | 71,848.24                          | 628,981.40      | 131,157.28  |                       |
| Transfers from Other Operating Funds                 | 85,466.55                    | 141,593.17                         | 227,059.72                          |                            |                              | 138,873.20                         | 138,873.20      |   |                       |
| Total Revenues                                       | \$42,930,079.52              | \$11,825,089.27                    | \$54,755,168.79                     | \$ 272,335.31              | \$30,042,821.95              | \$10,063,857.75                    | \$40,106,679.70 | \$10,493,608.14   | \$ 3,191,049.53       |

# Statement of Departmental Operations

Year Ended June 30, 1957

|  | General Fund            |                     | Highway Fund    | Other Special Revenue Funds and Public Service Enterprises (A) | All Other Funds (B) |
|--|-------------------------|---------------------|-----------------|--|---------------------|
|  | Departmental Operations | Non-recurring Items |                 |  |                     |
| Balances Forward July 1, 1956  | \$ 3,570,509.78         | \$6,791,466.01      | \$13,762,797.32 | \$ 3,851,584.43  | \$ 261,025.04       |
| Adjustments  | (37,062.59)             | 8,001.10            | (151,665.60)    | (55,831.75)  | 5,268.15            |
|  | 3,533,447.19            | 6,799,467.11        | 13,611,131.72   | 3,795,752.68   | 266,293.19          |
| Add:   |                         |                     |                 |  |                     |
| Legislative Appropriations   | 37,867,055.00           | 432,475.00          | 27,304,667.00   |  |                     |
| Surplus Appropriated for Operations                                      |                         |                     | 1,295,518.56    |  |                     |
| Departmental Receipts  | 11,825,089.27           | 272,335.31          | 10,063,857.75   | 10,493,608.14  | 3,191,049.53        |
| Return of Working Capital  |                         | 2,500.00            |                 |  |                     |
| Contingent Account Transfers   | 100,844.81              | 69,170.00           |                 |  |                     |
| Proceeds from Sale of Bonds  |                         |                     |                 | 1,000,000.00   |                     |
| Transfers from Appropriations from Unappropriated Surplus (General Fund) | 25,000.00               |                     |                 |  |                     |
| Total  | 53,351,436.27           | 7,575,947.42        | 52,275,175.03   | 15,289,360.82  | 3,457,342.72        |
| Deduct:  |                         |                     |                 |  |                     |
| Operating Expenditures   | 49,078,866.47           | 3,017,403.54        | 38,276,018.52   | 10,106,873.79  | 3,558,891.91        |
| Debt Reduction   |                         |                     | 1,400,000.00    | 168,000.00   |                     |
| Transferred to Operating Accounts  |                         | 25,000.00           |                 |  |                     |
| Interfund Transfers  |                         | 531,296.19          |                 |  | (531,296.19)        |
| Total Deductions   | 49,078,866.47           | 3,573,699.73        | 39,676,018.52   | 10,274,873.79  | 3,027,595.77        |
| Balances June 30, 1957:  |                         |                     |                 |  |                     |
| Carried Forward to 1957-58 Year  | 1,866,423.48            | 3,982,075.51        | 12,394,518.17   | 4,945,628.58   | 461,513.28          |
| Transferred to Surplus   | 2,406,146.32            | 20,172.18           | 204,638.34      | 68,858.45  | (31,766.28)         |
|  | \$ 4,272,569.80         | \$4,002,247.69      | \$12,599,156.51 | \$ 5,014,487.03  | \$ 429,747.00       |

(A) Other Special Revenue Funds and Public Service Enterprises include Inland Fisheries and Game, Examining Boards, Other Revenue Accounts, Liquor Commission, Bridges, and Augusta State Airport.

(B) All Other Funds include Proceeds from General Bond Issues, Working Capital Funds, and the Maine State Retirement System Expense Fund. Monies applicable to trust and agency fund principals are not included.

# Statement of Unappropriated Surplus

Year Ended June 30, 1957

|   | General Fund    | Highway Fund   | Other Special Revenue Funds and Public Service Enterprises | All Other Funds |
|---|-----------------|----------------|--|-----------------|
| <b>Balance at Start of Year</b>                             | \$ 5,405,780.36 | \$3,725,267.60 | \$ 92,942.22   | \$1,159,741.23  |
| Adjustment of Prior Year's Transactions                     | 8,238.40        | 6,032.96       | 25,358.52  | (11,213.38)     |
|   | 5,414,018.76    | 3,731,300.56   | 118,300.74   | 1,148,527.85    |
| <b>Additions:</b>   |                 |                |  |                 |
| Revenues in Excess of Appropriation Requirements            | 5,063,024.52    | 2,738,154.95   |  |                 |
| Transferred from Operating Accounts                         | 2,406,146.32    | 204,638.34     | 68,858.45  | (31,766.28)     |
| Excess of Available Funds Over Expenditures                 | 7,469,170.84    | 2,942,793.29   | 68,858.45  | (31,766.28)     |
| Lapsed Balances of Appropriations from Surplus              | 20,172.18       |                |  |                 |
| Return of Advances to Liquor Commission                     | 1,305,000.00    |                |  |                 |
| Repayments—State Aid Road Construction Advance (Prior Year) |                 |                |  |                 |
| —Augusta Memorial Bridge                                    |                 | 150,000.00     |  |                 |
| —Jonesport Reach Bridge                                     |                 | 100,000.00     |  |                 |
| —St. John River Bridge                                      |                 | 50,000.00      |  |                 |
| —Bar Harbor Ferry Terminal                                  |                 | 5,000.00       |  |                 |
|   | 33,333.33       |                |  |                 |
| <b>Total Additions</b>                                      | 8,827,676.35    | 3,247,793.29   | 68,858.45  | (31,766.28)     |
| <b>Total</b>  | 14,241,695.11   | 6,979,093.85   | 187,159.19   | 1,116,761.57    |
| <b>Deductions:</b>  |                 |                |  |                 |
| Appropriations and Apportionments from Surplus              | 432,475.00      | 1,295,518.56   |  |                 |
| Restoration of State Contingent Account                     | 170,014.81      |                |  |                 |
| Restoration of Group Life Insurance Fund                    | 37,535.54       |                |  |                 |
| Debt Fund Requirements                                      |                 |                | 50,605.60  |                 |
| Working Capital Advances—Liquor Commission                  | 1,300,000.00    |                |  |                 |
| —Highway Garage   |                 | 30,000.00      |  |                 |
| <b>Total Deductions</b>                                     | 1,940,025.35    | 1,325,518.56   | 50,605.60  |                 |
| <b>Balance at End of Year</b>                               | \$12,301,669.76 | \$5,653,575.29 | \$136,553.59   | \$1,116,761.57  |

Note: The General Fund Surplus will be reduced by \$10,147,023.16 appropriated by the 98th Legislature; \$9,941,571.16 for the 1957-58 fiscal year and \$205,452.00 for the 1958-59 fiscal year. The appropriations are for construction and other special projects. The Governor and Council may allocate from the "Unappropriated Surplus" amounts not to exceed \$500,000 for the purchase of real estate adjacent to the State House.

# Schedule of Cash

As of June 30, 1957

| Name of Bank                                      | Total         | Demand<br>Deposits | Time<br>Deposits |
|---|---------------|--------------------|------------------|
| Aroostook Trust Company                           | \$ 265,250.63 | \$ 265,250.63      | \$               |
| Ashland Trust Company                             | 15,000.00     | 15,000.00          |                  |
| Auburn Savings Bank                               | 10,879.63     |                    | 10,879.63        |
| Augusta Savings Bank                              | 34,971.84     |                    | 34,971.84        |
| Bangor Savings Bank                               | 11,238.16     |                    | 11,238.16        |
| Bar Harbor Banking and Trust Company and Branches | 100,105.79    | 100,105.79         |                  |
| Bath National Bank                                | 151,940.27    | 151,940.27         |                  |
| Bath Savings Institution                          | 11,674.99     |                    | 11,674.99        |
| Bath Trust Company                                | 26,128.32     | 26,128.32          |                  |
| Biddeford Savings Bank                            | 18,020.65     |                    | 18,020.65        |
| Brewer Savings Bank                               | 24,222.23     |                    | 24,222.23        |
| Brunswick Savings Institution                     | 3,783.00      |                    | 3,783.00         |
| Camden National Bank                              | 48,394.75     | 48,394.75          |                  |
| Canal National Bank                               | 485,056.10    | 485,056.10         |                  |
| Casco Bank and Trust Company and Branches         | 630,572.72    | 630,572.72         |                  |
| Community Trust Company and Branches              | 140,140.27    | 140,140.27         |                  |
| Depositors Trust Company and Branches             | 4,060,509.63  | 4,059,816.63       | 693.00           |
| Eastern Trust and Banking Company and Branches    | 386,815.87    | 386,815.87         |                  |
| Eastport Savings Bank                             | 10,711.71     |                    | 10,711.71        |
| Federal Trust Company                             | 343,322.62    | 343,322.62         |                  |
| First Auburn Trust Company and Branches           | 336,722.25    | 336,722.25         |                  |
| First National Bank—Bar Harbor                    | 123,465.66    | 123,465.66         |                  |
| —Bath   | 38,483.01     | 38,483.01          |                  |
| —Belfast  | 146,735.30    | 146,735.30         |                  |
| —Biddeford  | 192,717.00    | 192,717.00         |                  |
| —Biddeford at North Berwick                       | 20,000.00     | 20,000.00          |                  |
| —Brunswick  | 163,734.63    | 163,734.63         |                  |
| —Damariscotta                                     | 124,329.52    | 124,329.52         |                  |
| —Farmington                                       | 96,771.55     | 96,771.55          |                  |
| —Fort Fairfield                                   | 69,453.97     | 69,453.97          |                  |
| —Houlton  | 142,994.64    | 142,994.64         |                  |
| —Lewiston   | 74,151.27     | 74,151.27          |                  |
| —Pittsfield                                       | 15,133.07     | 15,133.07          |                  |
| —Rockland   | 105,829.06    | 105,829.06         |                  |

|   |              |              |           |
|---|--------------|--------------|-----------|
| First National Granite Bank                         | 949,741.78   | 948,254.96   | 1,486.82  |
| First Portland National Bank                        | 599,115.85   | 599,115.85   |           |
| Franklin County Savings Bank                        | 17,216.38    |              | 17,216.38 |
| Gardiner Savings Institution                        | 11,520.28    |              | 11,520.28 |
| Gorham Savings Bank                                 | 52,948.26    | 42,359.95    | 10,588.31 |
| Guilford Trust Company and Branches                 | 118,071.72   | 118,071.72   |           |
| Houlton Savings Bank                                | 23,095.45    |              | 23,095.45 |
| Houlton Trust Company                               | 27,503.90    | 27,503.90    |           |
| Katahdin Trust Company and Branches                 | 16,311.00    | 16,311.00    |           |
| Kennebec Savings Bank                               | 41,374.77    |              | 41,374.77 |
| Kezar Falls National Bank                           | 13,000.00    | 13,000.00    |           |
| Knox County Trust Company                           | 174,457.41   | 174,457.41   |           |
| Liberty National Bank                               | 147,819.24   | 147,819.24   |           |
| Lincoln Trust Company                               | 115,640.03   | 115,640.03   |           |
| Livermore Falls Trust Company                       | 106,015.21   | 106,015.21   |           |
| Maine Savings Bank                                  | 10,975.62    |              | 10,975.62 |
| Manufacturers National Bank                         | 203,114.23   | 203,114.23   |           |
| Mechanics Savings Bank                              | 40,904.82    |              | 40,904.82 |
| Merchants National Bank                             | 155,281.81   | 155,281.81   |           |
| Merrill Trust Company and Branches                  | 1,332,113.51 | 1,332,113.51 |           |
| Millinocket Trust Company                           | 132,668.34   | 132,668.34   |           |
| National Bank of Commerce                           | 364,324.89   | 364,324.89   |           |
| National Bank of Gardiner                           | 127,880.85   | 127,880.85   |           |
| Newport Trust Company                               | 123,444.44   | 123,444.44   |           |
| Northern National Bank of Presque Isle and Branches | 800,864.75   | 800,864.75   |           |
| Norway National Bank                                | 141,884.10   | 141,884.10   |           |
| Norway Savings Bank                                 | 17,043.76    |              | 17,043.76 |
| Ocean National Bank                                 | 12,000.00    | 12,000.00    |           |
| Penobscot Savings Bank                              | 10,908.18    |              | 10,908.18 |
| Peoples National Bank                               | 118,916.05   | 118,916.05   |           |
| Pepperell Trust Company                             | 51,488.72    | 51,488.72    |           |
| Piscataquis Savings Bank                            | 1,612.57     |              | 1,612.57  |
| Portland Savings Bank                               | 13,713.81    |              | 13,713.81 |
| Rangeley Trust Company and Branches                 | 80,568.82    | 80,568.82    |           |
| Rumford Bank and Trust Company                      | 143,081.21   | 143,081.21   |           |
| Sanford Institution for Savings                     | 5,000.00     |              | 5,000.00  |
| Sanford Trust Company                               | 133,045.55   | 133,045.55   |           |



**SCHEDULE OF CASH — Continued**

| Name of Bank   | Total           | Demand<br>Deposits | Time<br>Deposits |
|--|-----------------|--------------------|------------------|
| Skowhegan Savings Bank                                     | 1,682.03        |                    | 1,682.03         |
| South Berwick Trust Company                                | 16,825.84       | 16,825.84          |                  |
| South Paris Savings Bank                                   | 15,761.50       |                    | 15,761.50        |
| Springvale National Bank                                   | 20,000.00       | 20,000.00          |                  |
| Thomaston National Bank                                    | 85,609.39       | 85,609.39          |                  |
| Union Trust Company  | 74,904.79       | 74,904.79          |                  |
| Washburn Trust Company                                     | 17,078.81       | 17,078.81          |                  |
| Waterville Savings Bank                                    | 15,857.09       |                    | 15,857.09        |
| Westbrook Trust Company                                    | 155,861.41      | 155,861.41         |                  |
| York National Bank   | 124,895.25      | 124,895.25         |                  |
| Total Cash in Banks  | 15,392,403.53   | \$15,027,466.93    | \$364,936.60     |
| Petty Cash and Change Funds                                | 35,210.00       |                    |                  |
| Total Cash   | \$15,427,613.53 |                    |                  |
| Distribution of Cash:                                      |                 |                    |                  |
| General Fund   | \$ 6,930,367.14 |                    |                  |
| Highway Fund   | 2,578,808.93    |                    |                  |
| Other Special Revenue Funds and Public Service Enterprises | 3,828,600.76    |                    |                  |
| All Other Funds  | 2,089,836.70    |                    |                  |
| Total  | \$15,427,613.53 |                    |                  |

# Summary of Investments

As of June 30, 1957

|   | Total<br>All Funds | General<br>Fund | Highway<br>Fund | Other<br>Special<br>Revenue<br>Funds and<br>Public<br>Service<br>Enterprises | All<br>Other Funds<br>Total | TRUST FUNDS                         |                                    |   |                             |                         |
|---|--------------------|-----------------|-----------------|--|-----------------------------|-------------------------------------|------------------------------------|---|-----------------------------|-------------------------|
|   |                    |                 |                 |  |                             | Maine State<br>Retirement<br>System | Trust and<br>Guarantee<br>Deposits | Lands<br>Reserved<br>for<br>Public Uses | Permanent<br>School<br>Fund | Other<br>Trust<br>Funds |
| Bonds at Par:                                 |                    |                 |                 |  |                             |                                     |                                    |   |                             |                         |
| U. S. Government—<br>Short Term               | \$27,563,000.00    | \$11,788,000.00 | \$13,940,000.00 | \$ 1,381,000.00  | \$ 454,000.00               | \$                                  | \$ 454,000.00                      | \$                                      | \$                          | \$                      |
| U. S. Government—<br>Long Term                | 8,127,100.00       |                 |                 | 3,000.00   | 8,124,100.00                | 4,454,000.00                        | 1,529,500.00                       | 668,500.00                              | 611,500.00                  | 860,600.00              |
| City Government                               | 10,000.00          |                 |                 |  | 10,000.00                   |                                     | 10,000.00                          |   |                             |                         |
| Dominion Government                           | 600,000.00         |                 |                 |  | 600,000.00                  | 565,000.00                          | 35,000.00                          |   |                             |                         |
| Puerto Rico                                   | 40,000.00          |                 |                 |  | 40,000.00                   |                                     | 40,000.00                          |   |                             |                         |
| Railroads                                     | 7,879,000.00       |                 |                 |  | 7,879,000.00                | 7,467,000.00                        | 8,000.00                           | 392,000.00                              |                             | 5,000.00                |
| Other Utilities                               | 12,005,000.00      |                 |                 |  | 12,005,000.00               | 11,298,000.00                       |                                    | 707,000.00                              |                             |                         |
| Industrials                                   | 3,251,700.00       |                 |                 |  | 3,251,700.00                | 3,235,700.00                        |                                    | 16,000.00                               |                             |                         |
| Other   | 435,000.00         |                 |                 |  | 435,000.00                  | 410,000.00                          | 25,000.00                          |   |                             |                         |
| Total Bonds at Par                            | 59,910,800.00      | 11,788,000.00   | 13,940,000.00   | 1,384,000.00   | 32,798,800.00               | 27,429,700.00                       | 2,101,500.00                       | 1,790,500.00                            | 611,500.00                  | 865,600.00              |
| Unamortized Premiums<br>on Bonds              | 568,657.66         |                 | 1,751.57        | 1,157.81   | 565,748.28                  | 516,094.49                          | 265.99                             | 46,645.36                               | 1,771.88                    | 970.56                  |
| Discount on Bonds                             | (219,491.71)       | (3,466.67)      | (4,498.68)      | (2,916.03)   | (208,610.33)                | (187,934.25)                        | (218.75)                           | (12,409.24)                             | (785.94)                    | (7,262.15)              |
| Net Carrying Value<br>of Bonds                | 60,259,965.95      | 11,784,533.33   | 13,937,252.89   | 1,382,241.78   | 33,155,937.95               | 27,757,860.24                       | 2,101,547.24                       | 1,824,736.12                            | 612,485.94                  | 859,308.41              |
| Stocks at Cost:                               |                    |                 |                 |  |                             |                                     |                                    |   |                             |                         |
| Bank Stocks                                   | 1,656,058.28       |                 |                 |  | 1,656,058.28                | 1,645,748.28                        | 5,000.00                           | 5,310.00                                |                             |                         |
| Other Stocks                                  | 1,341,607.50       |                 |                 |  | 1,341,607.50                | 1,291,450.00                        |                                    | 48,032.50                               |                             | 2,125.00                |
| Carrying Value<br>of Stocks                   | 2,997,665.78       |                 |                 |  | 2,997,665.78                | 2,937,198.28                        | 5,000.00                           | 53,342.50                               |                             | 2,125.00                |
| Mortgage Loans                                | 2,476,986.14       |                 |                 |  | 2,476,986.14                | 2,476,780.64                        |                                    | 205.50                                  |                             |                         |
| Discount on Loans                             | (33,904.07)        |                 |                 |  | (33,904.07)                 | (33,904.07)                         |                                    |   |                             |                         |
| Net Carrying Value of<br>Mortgage Loans       | 2,443,082.07       |                 |                 |  | 2,443,082.07                | 2,442,876.57                        |                                    | 205.50                                  |                             |                         |
| State Owned Property—<br>Foreclosed Mortgages | 392.96             |                 |                 |  | 392.96                      |                                     |                                    | 392.96                                  |                             |                         |
| Total Investments                             | \$65,701,106.76    | \$11,784,533.33 | \$13,937,252.89 | \$ 1,382,241.78  | \$38,597,078.76             | \$33,137,935.09                     | \$ 2,106,547.24                    | \$ 1,878,677.08                         | \$ 612,485.94               | \$ 861,433.41           |

# Schedule of Taxes Receivable

As of June 30, 1957

|  | Total<br>6-30-57 | March 31, 1957 |            |                 |                  |                |
|--|------------------|----------------|------------|-----------------|------------------|----------------|
|  |                  | Total          | Current    | Over<br>90 Days | Over<br>6 Months | Over<br>1 Year |
| <b>General Fund:</b>                     |                  |                |            |                 |                  |                |
| Tax on Cities and Towns —1951            | \$ .10           | \$ .10         | \$         | \$              | \$               | \$ .10         |
| Tax on Corporations —1956                | 5,660.00         | 6,080.00       |            |                 | 6,080.00         |                |
| —1955                                    | 2,305.00         | 2,305.00       |            |                 |                  | 2,305.00       |
| —1953                                    | (5.00)           | (5.00)         | (5.00)     |                 |                  |                |
| Inheritance Tax                          | 200,386.73       | 219,673.78     | 175,903.03 | 9,485.90        | 32,992.07        | 1,292.78       |
| Personal Property Tax —1956              | 1,923.10         | 2,280.47       |            |                 | 2,280.47         |                |
| —1955                                    | 557.27           | 699.91         |            |                 |                  | 699.91         |
| —1954                                    | 356.31           | 426.06         |            |                 |                  | 426.06         |
| —1953                                    | 394.25           | 461.14         |            |                 |                  | 461.14         |
| —1952                                    | 59.94            | 66.01          |            |                 |                  | 66.01          |
| —1951                                    | 39.39            | 39.39          |            |                 |                  | 39.39          |
| —1950                                    | 22.61            | 22.61          |            |                 |                  | 22.61          |
| —1949                                    | 14.56            | 14.56          |            |                 |                  | 14.56          |
| —1948                                    | 5.88             | 5.88           |            |                 |                  | 5.88           |
| Tax on Express Companies                 |                  | (6,649.89)     | (6,649.89) |                 |                  |                |
| Tax on Railroad Companies —1957          | 1,248,890.08     |                |            |                 |                  |                |
| Sales and Use Tax                        | 103,151.91       | 96,916.63      | 73,062.57  | 12,000.00       |                  | 11,854.06      |
| Premium Tax on Insurance Companies —1951 | 118.54           | 118.54         |            |                 |                  | 118.54         |
| Tax on Wild Lands —1957                  | 1,299,927.63     |                |            |                 |                  |                |
| —1956                                    | 5,962.53         | 8,042.86       |            |                 |                  | 8,042.86       |
| —1955                                    | 19.13            | 1,333.67       |            |                 |                  | 1,333.67       |
| Cigarette Tax                            | 247,356.45       | 205,261.72     | 205,261.72 |                 |                  |                |
| Total Taxes Receivable                   | 3,117,146.41     | 537,093.44     | 447,572.43 | 21,485.90       | 41,352.54        | 26,682.57      |
| Less: Allowance for Uncollectible Taxes  | 23,198.40        | 9,902.86       |            |                 |                  |                |
| Net Taxes Receivable—General Fund        | \$3,093,948.01   | \$527,190.58   |            |                 |                  |                |

|   |               |              |             |  |             |          |
|---|---------------|--------------|-------------|--|-------------|----------|
| <b>Highway Fund:</b>  |               |              |             |  |             |          |
| Motor Carrier Tax   | \$ 2,194.79   | \$ 2,355.07  | \$ 589.99   |  | \$ 1,685.08 | \$ 80.00 |
| Gasoline Tax  | 798,658.97    | 750,462.08   | 750,462.08  |  |             |          |
| Use Fuel Tax  | 5,329.45      | 1,127.74     | 300.80      |  | 705.60      | 121.34   |
| Total Taxes Receivable  | 806,183.21    | 753,944.89   | 751,352.87  |  | 2,390.68    | 201.34   |
| Less: Allowance for Uncollectible Taxes   | 168.12        | 168.12       |             |  |             |          |
| Net Taxes Receivable—Highway Fund   | \$ 806,015.09 | \$753,776.77 |             |  |             |          |
| <b>Other Special Revenue Funds and Public Service Enterprises:</b>                |               |              |             |  |             |          |
| Aeronautical Gas  | \$ 6,448.65   | \$ 6,259.19  | \$ 6,259.19 |  |             |          |
| Forestry District—Organized —1957   | 118,655.00    |              |             |  |             |          |
| Total Taxes Receivable—Other Special Revenue Funds and Public Service Enterprises | \$ 125,103.65 | \$ 6,259.19  | \$ 6,259.19 |  |             |          |
| <b>All Other Funds:</b>   |               |              |             |  |             |          |
| Bank Stock Tax  | \$ 67,707.00  |              |             |  |             |          |
| Total Taxes Receivable—All Other Funds  | \$ 67,707.00  |              |             |  |             |          |

# Schedule of Accounts Receivable

As of June 30, 1957

|                                      | Total<br>6-30-57 | March 31, 1957 |             |                 |                  |                |
|--------------------------------------|------------------|----------------|-------------|-----------------|------------------|----------------|
|                                      |                  | Total          | Current     | Over<br>90 Days | Over<br>6 Months | Over<br>1 Year |
| <b>General Fund:</b>                 |                  |                |             |                 |                  |                |
| Due from Federal Government—         |                  |                |             |                 |                  |                |
| Adjutant General                     | \$ 3,001.78      | \$ 7,534.85    | \$ 7,534.85 | \$              | \$               | \$             |
| Withholding Tax Overpaid—1956        | 10.00            | 10.00          | 10.00       |                 |                  |                |
| Forestry Department                  | 10,000.00        |                |             |                 |                  |                |
| Total Due from Federal Government    | 13,011.78        | 7,544.85       | 7,544.85    |                 |                  |                |
| Other Accounts Receivable—           |                  |                |             |                 |                  |                |
| Agriculture—Division of Markets      | 143.65           | 143.65         |             |                 |                  | 143.65         |
| Atlantic Sea Run Salmon              | 32.00            | 32.00          |             |                 |                  | 32.00          |
| Education Department—                |                  |                |             |                 |                  |                |
| Administration                       | 31,526.62        | 7,544.31       | 7,538.85    | 1.25            | 4.21             |                |
| Aroostook State Teachers College     | 466.52           | 6,478.32       | 5,647.37    |                 |                  | 830.95         |
| Farmington State Teachers College    | 10,851.17        | 26,632.13      | 24,956.76   |                 | 827.52           | 907.85         |
| Fort Kent State Normal School        | 5,210.24         | 11,203.31      | 9,174.63    |                 | 368.24           | 1,660.94       |
| Gorham State Teachers College        |                  | 21,070.25      | 20,032.13   | 217.57          | 177.00           | 643.45         |
| Maine Vocational-Technical Institute | 480.47           | 8,531.69       | 8,262.21    | 42.00           | 9.95             | 217.53         |
| Practical Nursing Education          | 35.30            | 325.00         | 325.00      |                 |                  |                |
| Washington State Teachers College    | 1,583.55         | 6,384.78       | 5,166.10    |                 | 499.93           | 718.75         |
| Forestry Department                  | 145.40           | 773.36         |             | 96.84           |                  | 676.52         |

|  |              |              |            |           |           |            |
|--|--------------|--------------|------------|-----------|-----------|------------|
| Health and Welfare Department              | 316,204.52   | 96,332.48    | 4,532.34   | 13,653.81 | 7,103.05  | 71,043.28  |
| Institutional Service Department—          |              |              |            |           |           |            |
| Augusta State Hospital                     | 176,394.41   | 149,987.28   | 16,666.11  | 10,046.02 | 13,741.61 | 109,533.54 |
| Bangor State Hospital                      | 32,292.52    | 22,109.19    | 2,586.88   | 3,689.17  | 4,374.76  | 11,458.38  |
| Maine School for the Deaf                  | 20,225.89    | 2,927.87     |            |           | 1,565.94  | 1,361.93   |
| Maine State Prison                         |              | 145.27       | 107.65     |           | 5.12      | 32.50      |
| Pownal State School                        | 84,772.33    | 73,213.85    | 433.68     | 8,480.42  | 13,843.22 | 50,456.53  |
| Insurance Department                       | 59.43        | 8,642.77     | 8,642.77   |           |           |            |
| Maine State Library                        | 280.82       | 216.55       | 59.01      | 34.81     | 55.31     | 67.42      |
| Maine State Office Building Authority      | 286,045.04   | 286,045.04   |            |           |           | 286,045.04 |
| Miscellaneous—Dog Tax Deficiency           |              | (.50)        | (.50)      |           |           |            |
| Protested Checks                           | 974.16       | 617.55       | 602.55     | 15.00     |           |            |
| Runnell's Estate—Equity of W. A.           | 913.96       | 913.96       |            |           |           | 913.96     |
| State Park Commission                      | 520.40       |              |            |           |           |            |
| Total Other Accounts Receivable            | 969,158.40   | 730,330.61   | 114,733.54 | 36,276.99 | 42,575.86 | 536,744.22 |
| Total Accounts Receivable                  | 982,170.18   | 737,875.46   | 122,278.39 | 36,276.99 | 42,575.86 | 536,744.22 |
| Less: Allowance for Uncollectible Accounts | 267,280.28   | 222,047.16   |            |           |           |            |
| Net Accounts Receivable—General Fund       | \$714,889.90 | \$515,828.30 |            |           |           |            |
|  |              |              |            |           |           |            |
|  |              |              |            |           |           |            |

**SCHEDULE OF ACCOUNTS RECEIVABLE — Continued**

|   | Total<br>6-30-57 | March 31, 1957 |              |                 |                  |                |
|---|------------------|----------------|--------------|-----------------|------------------|----------------|
|   |                  | Total          | Current      | Over<br>90 Days | Over<br>6 Months | Over<br>1 Year |
| <b>Highway Fund:</b>  |                  |                |              |                 |                  |                |
| Due from Federal Government—<br>Highway Matching Accounts             | \$ 789,830.94    | \$ 85,639.01   | \$ 58,775.42 | \$              | \$14,238.14      | \$ 12,625.45   |
| Other Accounts Receivable—<br>Highway and Bridge Projects             | 219,758.29       | 140,814.39     | 64,602.99    | 24,621.40       | 50,956.29        | 633.71         |
| St. John River Bridge   | 35,000.00        | 35,000.00      |              |                 |                  | 35,000.00*     |
| Protested Checks  | 689.50           | 764.50         | 750.50       |                 | 14.00            |                |
| Total Other Accounts Receivable                                       | 255,447.79       | 176,578.89     | 65,353.49    | 24,621.40       | 50,970.29        | 35,633.71      |
| Total Accounts Receivable   | 1,045,278.73     | 262,217.90     | 124,128.91   | 24,621.40       | 65,208.43        | 48,259.16      |
| Less: Allowance for Uncollectible Accounts                            | 35,135.01        | 35,611.94      |              |                 |                  |                |
| Net Accounts Receivable—Highway Fund                                  | \$1,010,143.72   | \$226,605.96   |              |                 |                  |                |
| * Payable \$5,000.00 annually   |                  |                |              |                 |                  |                |
| <b>Other Special Revenue Funds and Public Service Enterprises:</b>    |                  |                |              |                 |                  |                |
| Due from Federal Government—<br>Agriculture—Shipping Point Inspection | \$ 123.00        | \$             | \$           | \$              | \$               | \$             |
| Inland Fisheries and Game Department                                  | 14,791.32        | 6,418.56       | 6,418.56     |                 |                  |                |
| Total Due from Federal Government                                     | 14,914.32        | 6,418.56       | 6,418.56     |                 |                  |                |

|   |               |              |           |          |           |           |
|---|---------------|--------------|-----------|----------|-----------|-----------|
| Other Accounts Receivable—  |               |              |           |          |           |           |
| Agriculture Department—   |               |              |           |          |           |           |
| Certification of Seed   | 7,331.39      | 4,501.50     |           |          |           | 4,501.50  |
| Shipping Point Inspection   | 41,232.73     | 48,123.87    | 42,338.43 | 1,206.05 | 1,253.61  | 3,325.78  |
| Audit Department—Municipal Division   | 5,008.18      | 5,132.82     | 5,102.02  |          |           | 30.80     |
| Augusta State Airport   | 225.00        | 233.00       | 8.00      |          |           | 225.00    |
| Liquor Commission   | 7,262.47      | 23,416.61    | 23,338.93 | 77.68    |           |           |
| Protested Checks  | 223.64        | 12.75        | 6.50      | 5.25     | 1.00      |           |
| Total Other Accounts Receivable   | 61,283.41     | 81,420.55    | 70,793.88 | 1,288.98 | 1,254.61  | 8,083.08  |
| Total Accounts Receivable   | 76,197.73     | 87,839.11    | 77,212.44 | 1,288.98 | 1,254.61  | 8,083.08  |
| Less: Allowance for Uncollectible Accounts  | 13,579.97     | 15,382.75    |           |          |           |           |
| Net Accounts Receivable—Other Special Revenue Funds and<br>Public Service Enterprises | \$ 62,617.76  | \$ 72,456.36 |           |          |           |           |
| <b>All Other Funds:</b>   |               |              |           |          |           |           |
| Other Accounts Receivable—  |               |              |           |          |           |           |
| Maine Employment Security Commission  | \$ 327,041.26 | \$           | \$        | \$       | \$        | \$ 1.03   |
| Federal Social Security   | 1.03          | 1.03         |           |          |           |           |
| Administration Fund—Social Security   | 11,076.25     | 2,855.00     | 2,855.00  |          |           |           |
| Lands Reserved for Public Uses  | 25,000.00     |              |           |          |           |           |
| Maine State Retirement System   | 25,222.10     | 27,583.59    | 27,472.49 |          |           | 111.10    |
| Highway Garage  | 16,522.84     | 3,670.45     | 154.32    | 2,697.36 | 782.86    | 35.91     |
| Prison Industries   | 453.59        | (240.95)     | (240.95)  |          |           |           |
| Maine State Prison—Farm   | 1,257.54      | (3.29)       | (3.29)    |          |           |           |
| Schooling Children in Unorganized Territories   | 181,361.81    | 155,110.80   |           |          | 96,722.12 | 58,388.68 |
| Surplus Property Pool   | 7,593.85      | 2,954.08     | 2,427.75  | 503.64   | 22.69     |           |
| Total Other Accounts Receivable   | 595,530.27    | 191,930.71   | 32,665.32 | 3,201.00 | 97,527.67 | 58,536.72 |
| Total Accounts Receivable   | 595,530.27    | 191,930.71   | 32,665.32 | 3,201.00 | 97,527.67 | 58,536.72 |
| Less: Allowance for Uncollectible Accounts  | 130.35        | 8.65         |           |          |           |           |
| Net Accounts Receivable—All Other Funds   | \$ 595,399.92 | \$191,922.06 |           |          |           |           |



# *Due From Other Funds*

As of June 30, 1957

## **General Fund:**

|  |               |
|--|---------------|
| Due from Trust and Agency Funds—                   |               |
| P. P. Baxter Fund—Construction School for the Deaf | \$ 381,626.67 |

## **Highway Fund:**

|  |                       |
|--|-----------------------|
| Due from Public Service Enterprises—     |                       |
| Bangor-Brewer Bridge for Bond Interest   | \$ 202,875.00         |
| Augusta Memorial Bridge for Construction | 830,000.00            |
|  | <u>\$1,032,875.00</u> |

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

|                             |               |
|-----------------------------|---------------|
| Due from General Fund—      |               |
| Maine Forestry District Tax | \$ 372,035.50 |

## **All Other Funds:**

|  |                      |
|--|----------------------|
| Due from General Fund—                   |                      |
| Interfund Charges                        | \$ 1,112.48          |
| Schooling of Children in Unorganized     |                      |
| Territories Tax                          | 8,351.95             |
| Maine State Retirement System            | 1,656.75             |
| Group Insurance                          | 43,923.51            |
|  | <u>\$ 55,049.69</u>  |
| Due from Highway Fund—                   |                      |
| Interfund Charges                        | 47,232.63            |
| Due from Other Special Revenue Funds and |                      |
| Public Service Enterprises—              |                      |
| Interfund Charges                        | 461.60               |
| Due from Trust and Agency Funds—         |                      |
| Interfund Charges                        | 1,076.25             |
| Due from Working Capital Funds—          |                      |
| Interfund Charges                        | 515.67               |
| Maine State Prison—Farm                  | 10,000.00            |
| State School for Boys—Farm               | 2,500.00             |
|  | <u>13,015.67</u>     |
|  | <u>\$ 116,835.89</u> |

# *Schedule of Inventories*

As of June 30, 1957

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

|                               |                |
|-------------------------------|----------------|
| Liquor Commission—Merchandise | \$3,402,069.99 |
| —Supplies                     | 13,012.39      |

|              |                              |
|--------------|------------------------------|
| <b>Total</b> | <u><u>\$3,415,082.38</u></u> |
|--------------|------------------------------|

**All Other Funds:**

|                                   |              |
|-----------------------------------|--------------|
| Working Capital Funds—Merchandise | \$ 20,058.67 |
| —Finished Goods                   | 26,788.42    |
| —Livestock                        | 161,125.76   |
| —Supplies                         | 503,090.11   |
| —Work in Progress                 | 83,094.07    |

|              |                             |
|--------------|-----------------------------|
| <b>Total</b> | <u><u>\$ 794,157.03</u></u> |
|--------------|-----------------------------|

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

# Schedule of Other Assets

As of June 30, 1957

## General Fund:

|   |             |                              |
|---|-------------|------------------------------|
| Loan to Maine Port Authority—Construction of International Ferry Terminal at Bar Harbor |             | \$ 966,666.67                |
| Deferred Interfund Charges—   |             |                              |
| Retirement  | \$ 1,656.75 |                              |
| Other Funds   | 1,112.48    |                              |
|   |             | <u>2,769.23</u>              |
| Prepayments—  |             |                              |
| Group Insurance   | 43,928.51   |                              |
| Other   | 1,158.32    |                              |
|   |             | <u>45,086.83</u>             |
| Suspense Items  |             | 317.33                       |
| Travel Advances   |             | 1,877.81                     |
| State Owned Delinquent Tax Land Account   |             | 32.59                        |
| <b>Total</b>  |             | <u><u>\$1,016,750.46</u></u> |

## Highway Fund:

|                             |              |                            |
|-----------------------------|--------------|----------------------------|
| Deferred Interfund Charges— |              |                            |
| Highway Garage              | \$ 35,971.00 |                            |
| Departmental Garage         | 10,008.17    |                            |
| Prison Industries           | 1,253.51     |                            |
|                             |              | <u>\$ 47,232.68</u>        |
| Prepayments—                |              |                            |
| Postage                     |              | 560.00                     |
| Travel Advances             |              | 353.33                     |
| <b>Total</b>                |              | <u><u>\$ 48,146.01</u></u> |

## Other Special Revenue Funds and Public Service Enterprises:

|                                    |                  |                              |
|------------------------------------|------------------|------------------------------|
| Contracts with Railroad Companies— |                  |                              |
| Kennebec Carlton Bridge            | \$ 924,052.72    |                              |
| Fore River Bridge                  | 1,010,876.92     |                              |
|                                    |                  | <u>\$1,934,929.64</u>        |
| Deferred Interfund Charges—        |                  |                              |
| Bangor-Brewer Bridge               | 202,875.00       |                              |
| Departmental Garage                | 78.05            |                              |
| Prison Industries                  | 374.85           |                              |
|                                    |                  | <u>203,327.90</u>            |
| Federal Stamps (Liquor Commission) |                  | 3,208.70                     |
| Travel Advances                    |                  | 150.00                       |
| <b>Total</b>                       |                  | <u><u>\$2,141,616.24</u></u> |
| <b>All Other Funds:</b>            |                  |                              |
| Deferred Interfund Charges         | \$ 392.32        |                              |
| Interest Accrued on Securities     |                  | 578.93                       |
| <b>Total</b>                       | <u>\$ 971.25</u> |                              |

# Schedule of Plant and Equipment

(Public Service Enterprises and Working Capital Funds Only)

As of June 30, 1957

|   | Book<br>Value         | Depreciation<br>Taken | Net<br>Value          |
|---|-----------------------|-----------------------|-----------------------|
| <b>Other Special Revenue Funds and<br/>Public Service Enterprises:</b>      |                       |                       |                       |
| <b>Augusta State Airport:</b>   |                       |                       |                       |
| Land and Buildings  | \$ 114,900.98         | \$                    | \$ 114,900.98         |
| Structures and Improvements   | 711,583.31            |                       | 711,583.31            |
| Equipment   | 39,381.18             |                       | 39,381.18             |
|   | 865,865.47            |                       | 865,865.47            |
| <b>Liquor Commission:</b>   |                       |                       |                       |
| Land and Buildings  | 520,706.72            |                       | 520,706.72            |
| Furniture and Equipment   | 313,293.38            | 175,366.49            | 137,926.89            |
|   | 834,000.10            | 175,366.49            | 658,633.61            |
| <b>Total—Other Special Revenue Funds and<br/>Public Service Enterprises</b> | <b>\$1,699,865.57</b> | <b>\$ 175,366.49</b>  | <b>\$1,524,499.08</b> |
| <b>All Other Funds:</b>   |                       |                       |                       |
| <b>Highway Garage:</b>  |                       |                       |                       |
| Land and Buildings  | \$ 745,576.92         | \$ 354,089.99         | \$ 391,486.93         |
| Autos and Working Equipment   | 3,926,307.70          | 2,209,204.70          | 1,717,103.00          |
| Garage and Shop Equipment   | 137,727.31            | 82,396.94             | 55,330.37             |
| Furniture and Fixtures  | 12,718.94             | 9,129.11              | 3,589.83              |
|   | 4,822,330.87          | 2,654,820.74          | 2,167,510.13          |
| <b>Departmental Garage:</b>   |                       |                       |                       |
| Autos and Working Equipment   | 108,802.31            | 29,686.95             | 79,115.36             |
| Garage and Shop Equipment   | 2,850.16              | 1,566.64              | 1,283.52              |
|   | 111,652.47            | 31,253.59             | 80,398.88             |
| <b>Prison Industries:</b>   |                       |                       |                       |
| Buildings   | 39,059.01             |                       | 39,059.01             |
| Garage and Shop Equipment   | 165,880.11            | 55,411.43             | 110,468.68            |
| Other Equipment   | 4,740.44              | 4,401.26              | 339.18                |
|   | 209,679.56            | 59,812.69             | 149,866.87            |
| <b>Seed Potato Board:</b>   |                       |                       |                       |
| Land and Buildings  | 76,312.95             | 23,396.38             | 52,916.57             |
| Other Equipment   | 49,379.08             | 20,462.82             | 28,916.26             |
|   | 125,692.03            | 43,859.20             | 81,832.83             |
| <b>Scientific Investigation with Blueberries:</b>                           |                       |                       |                       |
| Land and Buildings  | 25,000.00             |                       | 25,000.00             |
| <b>Institutional Farms:</b>   |                       |                       |                       |
| Land  | 142,091.58            |                       | 142,091.58            |
| Buildings   | 638,549.56            | 118,122.80            | 520,426.76            |
| Equipment   | 288,261.78            | 137,106.39            | 151,155.39            |
| Other Fixed Assets  | 11,997.68             |                       | 11,997.68             |
|   | 1,080,900.60          | 255,229.19            | 825,671.41            |
| <b>Total—All other Funds</b>  | <b>\$6,375,255.53</b> | <b>\$3,044,975.41</b> | <b>\$3,330,280.12</b> |

# Schedule of Other Current and Accrued Liabilities

As of June 30, 1957

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**General Fund:**

|  |              |
|--|--------------|
| Taxes, Licenses and Fees—Deferred for Distribution | \$616,844.52 |
| Federal Withholding Tax                            | 218,178.35   |
| State Employees' Association Dues                  | 1,902.60     |
| Employees' Subscriptions to Government Bonds       | 25,590.13    |
| Wild Land Redemption                               | 5,643.66     |
| Advance Payments—Education                         | 14,720.73    |
| Unredeemed Pari Mutuel Tickets                     | 4,788.60     |
| Agriculture—Stipend Fund                           | 9,412.40     |
| Interest Matured—Not Presented for Payment         | 10.00        |
| Miscellaneous                                      | 2,711.92     |

|              |                            |
|--------------|----------------------------|
| <b>Total</b> | <u><u>\$899,802.91</u></u> |
|--------------|----------------------------|

**Highway Fund:**

|  |           |
|--|-----------|
| Interest Matured—Not Presented for Payment | \$ 598.20 |
| Miscellaneous                              | 243.44    |

|              |                         |
|--------------|-------------------------|
| <b>Total</b> | <u><u>\$ 841.64</u></u> |
|--------------|-------------------------|

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

|   |             |
|---|-------------|
| Interest Matured—Not Presented for Payment    | \$ 3,687.30 |
| Licenses and Fees—Deferred for Distribution   | 21,522.85   |
| Accrued Rents and Payroll (Liquor Commission) | 27,054.28   |
| City of Augusta—Sewer Relocation              | 118,355.01  |
| Miscellaneous                                 | 3.75        |

|              |                            |
|--------------|----------------------------|
| <b>Total</b> | <u><u>\$170,623.19</u></u> |
|--------------|----------------------------|

**All Other Funds:**

|                                 |           |
|---------------------------------|-----------|
| Salaries and Wages Accrued      | \$ 456.55 |
| Group Life Insurance Deductions | 41,115.31 |

|              |                            |
|--------------|----------------------------|
| <b>Total</b> | <u><u>\$ 41,571.86</u></u> |
|--------------|----------------------------|

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# Bonded Debt - By Maturities

As of June 30, 1957

| Year Ending   | Total<br>For Year | Public Service Enterprises   |                         |                      |                             |                               | Highway<br>Fund | Interest<br>Requirements |
|---------------|-------------------|------------------------------|-------------------------|----------------------|-----------------------------|-------------------------------|-----------------|--------------------------|
|               |                   | Jonesport<br>Reach<br>Bridge | Bangor-Brewer<br>Bridge | Fore River<br>Bridge | Waldo-<br>Hancock<br>Bridge | Kennebec<br>Carlton<br>Bridge |                 |                          |
| June 30, 1958 | \$ 3,225,000.00   | \$ 40,000.00                 | \$ 50,000.00            | \$                   | \$                          | \$ 35,000.00                  | \$ 3,100,000.00 | \$ 630,736.25            |
| 1959          | 320,000.00        | 40,000.00                    | 50,000.00               |                      | 45,000.00                   | 85,000.00                     | 100,000.00      | 574,855.00               |
| 1960          | 3,725,000.00      | 40,000.00                    | 50,000.00               |                      | 45,000.00                   | 90,000.00                     | 3,500,000.00    | 543,958.75               |
| 1961          | 4,130,000.00      | 40,000.00                    | 50,000.00               |                      |                             | 40,000.00                     | 4,000,000.00    | 485,948.75               |
| 1962          | 2,630,000.00      | 40,000.00                    | 50,000.00               |                      |                             | 40,000.00                     | 2,500,000.00    | 420,318.75               |
| 1963          | 2,680,000.00      | 40,000.00                    | 50,000.00               |                      |                             | 90,000.00                     | 2,500,000.00    | 369,843.55               |
| 1964          | 3,135,000.00      | 40,000.00                    | 50,000.00               |                      |                             | 45,000.00                     | 3,000,000.00    | 319,343.55               |
| 1965          | 2,660,000.00      | 40,000.00                    | 50,000.00               |                      |                             | 70,000.00                     | 2,500,000.00    | 260,024.80               |
| 1966          | 3,140,000.00      | 40,000.00                    | 50,000.00               | 1,000,000.00         |                             | 50,000.00                     | 2,000,000.00    | 202,299.80               |
| 1967          | 3,690,000.00      | 40,000.00                    | 50,000.00               | 3,000,000.00         |                             | 100,000.00                    | 500,000.00      | 131,849.80               |
| 1968          | 3,130,000.00      | 30,000.00                    | 50,000.00               | 3,000,000.00         |                             | 50,000.00                     |                 | 74,268.60                |
| 1969          | 130,000.00        | 30,000.00                    | 50,000.00               |                      |                             | 50,000.00                     |                 | 49,556.10                |
| 1970          | 180,000.00        | 30,000.00                    | 50,000.00               |                      |                             | 100,000.00                    |                 | 47,343.60                |
| 1971          | 130,000.00        | 30,000.00                    | 50,000.00               |                      |                             | 50,000.00                     |                 | 44,381.10                |
| 1972          | 180,000.00        | 30,000.00                    | 50,000.00               |                      |                             | 100,000.00                    |                 | 42,168.60                |
| 1973          | 130,000.00        | 30,000.00                    | 50,000.00               |                      |                             | 50,000.00                     |                 | 39,206.10                |
| 1974          | 80,000.00         | 30,000.00                    | 50,000.00               |                      |                             |                               |                 | 36,993.60                |
| 1975          | 80,000.00         | 30,000.00                    | 50,000.00               |                      |                             |                               |                 | 35,531.10                |
| 1976-2005     | 1,860,000.00      | 360,000.00                   | 1,500,000.00            |                      |                             |                               |                 | 445,048.20               |
| Total         | \$35,235,000.00   | \$1,000,000.00               | \$2,400,000.00          | \$7,000,000.00*      | \$90,000.00                 | \$1,045,000.00                | \$23,700,000.00 | \$4,753,676.00           |

\* To be paid from Highway Fund.

NOTE: Contingent Liability—Deer Isle—Sedgwick Bridge Bonds \$261,000.00

# Bonded Debt — By Issues

As of June 30, 1957

| Purpose of Issue        | Date of Issue | Maturities | Rate of Interest | Amount of Issue | Amount Matured or Called | Balance Unmatured June 30, 1957 |
|-------------------------|---------------|------------|------------------|-----------------|--------------------------|---------------------------------|
| Highways and Bridges    | July 1, 1924  | 1949-58    | 4%               | \$ 1,000,000.00 | \$ 800,000.00            | \$ 200,000.00                   |
|                         | Sept. 1, 1932 | 1954-57    | 4                | 1,500,000.00    | 1,000,000.00             | 500,000.00                      |
|                         | 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    | 4,000,000.00             | 3,500,000.00                    |
|                         | April 1, 1953 | 1961-67    | 1.90             | 15,500,000.00   |                          | 15,500,000.00                   |
|                         |               |            |                  | 29,500,000.00   | 5,800,000.00             | 23,700,000.00                   |
| Bangor-Brewer Bridge    | Aug. 1, 1952  | 1955-60    | 3                | 300,000.00      | 100,000.00               | 200,000.00                      |
|                         | Aug. 1, 1952  | 1961-74    | 1 $\frac{1}{2}$  | 700,000.00      |                          | 700,000.00                      |
|                         | Aug. 1, 1952  | 1975-2005  | 1 $\frac{3}{4}$  | 1,500,000.00    |                          | 1,500,000.00                    |
|                         |               |            |                  | 2,500,000.00    | 100,000.00               | 2,400,000.00                    |
| 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      | 150,000.00               | 750,000.00                      |
|                         | Jan. 1, 1952  | 1953-65    | 1 $\frac{3}{8}$  | 450,000.00      | 155,000.00               | 295,000.00                      |
|                         |               |            |                  | 1,350,000.00    | 305,000.00               | 1,045,000.00                    |
| Waldo-Hancock Bridge    | March 1, 1946 | 1947-60    | 7/10             | 600,000.00      | 510,000.00               | 90,000.00                       |
| Jonesport Reach Bridge  | Dec. 1, 1956  | 1957-61    | 6                | 200,000.00      |                          | 200,000.00                      |
|                         | Dec. 1, 1956  | 1962-86    | 2 $\frac{3}{8}$  | 800,000.00      |                          | 800,000.00                      |
|                         |               |            |                  | 1,000,000.00    |                          | 1,000,000.00                    |
| Total—All Bonds         |               |            |                  | \$41,950,000.00 | \$6,715,000.00           | \$35,235,000.00                 |

# Bonded Debt – Interest Requirements

As of June 30, 1957

| Year Ending   | Total<br>For Year | Public Service Enterprises   |                         |                         |                             |                               | Highway<br>Fund |
|---------------|-------------------|------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------------|-----------------|
|               |                   | Jonesport<br>Reach<br>Bridge | Bangor-Brewer<br>Bridge | Fore<br>River<br>Bridge | Waldo-<br>Hancock<br>Bridge | Kennebec<br>Carlton<br>Bridge |                 |
| June 30, 1958 | \$ 630,736.25     | \$ 29,800.00                 | \$ 42,000.00            | \$ 105,000.00           | \$ 630.00                   | \$ 15,306.25                  | \$ 438,000.00   |
| 1959          | 574,855.00        | 27,400.00                    | 40,500.00               | 105,000.00              | 630.00                      | 14,825.00                     | 386,500.00      |
| 1960          | 543,958.75        | 25,000.00                    | 39,000.00               | 105,000.00              | 315.00                      | 13,593.75                     | 361,050.00      |
| 1961          | 485,948.75        | 22,600.00                    | 37,500.00               | 105,000.00              |                             | 12,293.75                     | 308,555.00      |
| 1962          | 420,318.75        | 20,200.00                    | 36,375.00               | 105,000.00              |                             | 11,743.75                     | 247,000.00      |
| 1963          | 369,843.55        | 18,524.80                    | 35,625.00               | 105,000.00              |                             | 11,193.75                     | 199,500.00      |
| 1964          | 319,343.55        | 17,574.80                    | 34,875.00               | 105,000.00              |                             | 9,893.75                      | 152,000.00      |
| 1965          | 260,024.80        | 16,624.80                    | 34,125.00               | 105,000.00              |                             | 9,275.00                      | 95,000.00       |
| 1966          | 202,299.80        | 15,674.80                    | 33,375.00               | 97,500.00               |                             | 8,250.00                      | 47,500.00       |
| 1967          | 131,849.80        | 14,724.80                    | 32,625.00               | 67,500.00               |                             | 7,500.00                      | 9,500.00        |
| 1968          | 74,268.60         | 13,893.60                    | 31,875.00               | 22,500.00               |                             | 6,000.00                      |                 |
| 1969          | 49,556.10         | 13,181.10                    | 31,125.00               |                         |                             | 5,250.00                      |                 |
| 1970          | 47,343.60         | 12,468.60                    | 30,375.00               |                         |                             | 4,500.00                      |                 |
| 1971          | 44,381.10         | 11,756.10                    | 29,625.00               |                         |                             | 3,000.00                      |                 |
| 1972          | 42,168.60         | 11,043.60                    | 28,875.00               |                         |                             | 2,250.00                      |                 |
| 1973          | 39,206.10         | 10,331.10                    | 28,125.00               |                         |                             | 750.00                        |                 |
| 1974          | 36,993.60         | 9,618.60                     | 27,375.00               |                         |                             |                               |                 |
| 1975          | 35,531.10         | 8,906.10                     | 26,625.00               |                         |                             |                               |                 |
| 1976-2005     | 445,048.20        | 51,298.20                    | 393,750.00              |                         |                             |                               |                 |
| Total         | \$4,753,676.00    | \$350,621.00                 | \$993,750.00            | \$1,027,500.00          | \$1,575.00                  | \$135,625.00                  | \$2,244,605.00  |



# State Trust Funds — Income and Distribution

Year Ended June 30, 1957

|                                       | Balance Undis-tributed 7-1-56 | Net Income For Year | State Approp-iation | Total Available | Distribution of Income |                   |                 | Balance Undis-tributed 6-30-57 |
|---------------------------------------|-------------------------------|---------------------|---------------------|-----------------|------------------------|-------------------|-----------------|--------------------------------|
|                                       |                               |                     |                     |                 | Added to Principal     | To Bene-ficiaries | To General Fund |                                |
| <b>Retirement Funds:</b>              |                               |                     |                     |                 |                        |                   |                 |                                |
| Maine State Retirement System         | \$                            | \$ 977,168.28       | \$                  | \$ 977,168.28   | \$ 977,168.28          | \$                | \$              | \$                             |
| <b>Lands Reserved for Public Uses</b> | 44,665.34                     | 136,719.14          |                     | 181,384.48      | 83,867.78              | 27,424.46         | 25,561.32       | 44,530.92                      |
| <b>Permanent School Fund</b>          |                               | 17,279.89           |                     | 17,279.89       |                        |                   | 17,279.89       |                                |
| <b>Other Trust Funds:</b>             |                               |                     |                     |                 |                        |                   |                 |                                |
| Augusta State Hospital                | 689.23                        | 2,678.86            | 576.22              | 3,944.31        |                        | 3,171.27          |                 | 773.04                         |
| Bangor State Hospital                 |                               | 50.78               |                     | 50.78           |                        | 50.78             |                 |                                |
| Baxter State Park                     |                               | 209.85              |                     | 209.85          | 209.85                 |                   |                 |                                |
| Central Maine Sanatorium              |                               | 50.33               |                     | 50.33           |                        | 20.24             | 30.09           |                                |
| Eastern State Normal School           |                               | 23.44               |                     | 23.44           |                        | 23.44             |                 |                                |
| Education (Walker) Fund               |                               | 54.02               |                     | 54.02           |                        |                   | 54.02           |                                |
| Farmington State Teachers College     | 9,994.57                      | 2,387.92            |                     | 12,382.49       |                        | 3,505.08          |                 | 8,877.41                       |
| Former Governor's Cemetery Fund       | 25.14                         | 10.04               |                     | 35.18           |                        | 15.33             |                 | 19.85                          |
| Foxcroft Academy                      |                               | 25.71               |                     | 25.71           |                        | 25.71             |                 |                                |
| Hebron Academy                        |                               | 25.71               |                     | 25.71           |                        | 25.71             |                 |                                |

|                                    |             |                |            |                |                |             |             |             |
|------------------------------------|-------------|----------------|------------|----------------|----------------|-------------|-------------|-------------|
| Houlton Academy                    |             | 53.21          |            | 53.21          |                | 53.21       |             |             |
| Indigent Deaf, Dumb, and Blind     | 193.37      | 16.10          |            | 209.47         |                |             |             | 209.47      |
| Jordan Forestry Fund               | 217.46      | 28.89          |            | 246.35         |                | 125.00      |             | 121.35      |
| Madawaska Territory School         |             | 129.50         |            | 129.50         |                |             |             | 129.50      |
| Madison School District No. 2      |             | 25.71          | 24.29      | 50.00          |                | 50.00       |             |             |
| Maine School for the Deaf          |             | 624.88         |            | 624.88         |                | 624.88      |             |             |
| Military and Naval Children's Home |             | 508.95         |            | 508.95         |                | 508.95      |             |             |
| Ministerial and School Funds       |             | 138.30         |            | 138.30         |                | 138.30      |             |             |
| Passamaquoddy Tribe of Indians     |             | 4,872.05       |            | 4,872.05       |                |             | 4,872.05    |             |
| Penobscot Tribe of Indians         |             | 2,494.58       |            | 2,494.58       |                |             | 2,494.58    |             |
| Pownal State School                |             | 159.28         |            | 159.28         |                | 159.28      |             |             |
| State School for Boys              |             | 18.80          |            | 18.80          |                | 18.80       |             |             |
| State School for Girls             |             | 302.40         |            | 302.40         |                | 302.40      |             |             |
| University of Maine                | 1,309.99    | 6,005.83       | 4,016.78   | 11,332.60      |                | 9,923.24    |             | 1,409.36    |
| Vaughn Woods Memorial Fund         | 4,364.67    | 909.36         |            | 5,274.03       |                |             |             | 5,274.03    |
| Western Maine Sanatorium           |             | 3,014.44       |            | 3,014.44       |                | 729.62      | 2,284.82    |             |
| Total Other Trust Funds            | 16,794.43   | 24,818.94      | 4,617.29   | 46,230.66      | 209.85         | 19,471.24   | 9,735.56    | 16,814.01   |
| Total—All Funds                    | \$61,459.77 | \$1,155,986.25 | \$4,617.29 | \$1,222,063.31 | \$1,061,245.91 | \$46,895.70 | \$52,576.77 | \$61,344.93 |

• To Other Special Revenue Funds

# Analysis of Change in Principal — Trust and Guarantee Funds

Year Ended June 30, 1957

|  | Principal<br>7-1-56 | Additions                                  |                              | Deductions                             | Principal<br>6-30-57 | Reserve<br>Fund |
|--|---------------------|--|------------------------------|--|----------------------|-----------------|
|  |                     | Earnings,<br>Deposits,<br>Other<br>Credits | State<br>Appro-<br>priations | With-<br>drawals,<br>Payments,<br>Etc. |                      |                 |
| <b>Retirement Funds:</b>                             |                     |  |                              |  |                      |                 |
| Maine State Retirement System                        | \$29,012,957.81     | \$ 4,472,466.66                            | \$3,006,498.21               | \$3,215,986.49                         | \$33,275,936.19      | \$ 60,479.43    |
| <b>Lands Reserved for Public Uses</b>                | 1,839,011.44        | 83,867.78                                  |                              |  | 1,922,879.22         |                 |
| <b>Permanent School Fund</b>                         | 565,204.48          |  |                              |  | 565,204.48           | 49,268.13       |
| <b>Trust and Guarantee Deposits:</b>                 |                     |  |                              |  |                      |                 |
| Guarantee Deposits                                   | 1,034,545.23        | 375,389.58                                 |                              | 3,917.45                               | 1,406,017.36         |                 |
| Committed Children                                   | 37,855.87           | 58,975.17                                  |                              | 56,242.70                              | 40,588.34            |                 |
| General Relief                                       | 4,116.30            | 10,133.50                                  |                              | 9,642.00                               | 4,607.80             |                 |
| Jefferson Camp—Miscellaneous Accounts                | 7,537.83            | 13,341.70                                  |                              | 14,828.63                              | 6,050.90             |                 |
| Industrial Accident Commission—Second Injury         | 10,592.22           | 300.00                                     |                              | 670.22                                 | 10,222.00            |                 |
| Financial Responsibility Deposits                    | 31,791.06           | 20,677.28                                  |                              | 26,017.28                              | 26,451.06            |                 |
| Public Administrators' Funds                         | 136,485.43          | 8,906.96                                   |                              | 1,449.09                               | 143,943.30           |                 |
| Receivers' Fund—Defunct Banks                        | 198,346.34          |  |                              | 132.27                                 | 198,214.07           |                 |
| Bank Stock Tax                                       | 273,190.36          | 282,932.66                                 |                              | 274,243.96                             | 281,879.06           |                 |
| Federal Social Security                              | 1,693.88            | 511,379.80                                 |                              | 510,621.75                             | 2,451.93             |                 |
| Central Maine Sanatorium—Individuals                 | 926.78              | 595.31                                     |                              | 1,445.22                               | 76.87                |                 |
| State School for Boys                                | 14.19               |  |                              |  | 14.19                |                 |
| Unclaimed Dividends                                  | 39,433.07           | 25.10                                      |                              | 314.94                                 | 39,143.23            |                 |
| Maine School for the Deaf—Percival P. Baxter<br>Fund | 17,446.15           | 18,422.45                                  |                              | 61.34                                  | 35,807.26            |                 |
| <b>Total Trust and Guarantee Deposits</b>            | <b>1,793,974.71</b> | <b>1,301,079.51</b>                        |                              | <b>899,586.85</b>                      | <b>2,195,467.37</b>  |                 |
| <b>Other Trust Funds:</b>                            |                     |  |                              |  |                      |                 |
| Augusta State Hospital                               | 89,985.11           | 500.00                                     |                              |  | 90,485.11            | 590.18          |
| Bangor State Hospital                                | 2,000.00            |  |                              |  | 2,000.00             |                 |
| Baxter State Park                                    | 6,765.36            | 3,764.35                                   |                              |  | 10,529.71            |                 |
| Central Maine Sanatorium                             | 2,012.02            |  |                              |  | 2,012.02             |                 |
| Eastern State Normal School                          | 1,000.00            |  |                              |  | 1,000.00             |                 |

|                                    |                 |                 |                |                |                 |              |
|------------------------------------|-----------------|-----------------|----------------|----------------|-----------------|--------------|
| Education (Walker) Fund            | 2,071.88        |                 |                |                | 2,071.88        |              |
| Farmington State Teachers College  | 85,542.15       |                 |                |                | 85,542.15       |              |
| 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          | 23,787.75       |                 |                |                | 23,787.75       |              |
| Military and Naval Children's Home | 17,582.94       |                 |                |                | 17,582.94       |              |
| Ministerial and School Funds       | 5,031.15        |                 |                |                | 5,031.15        |              |
| Passamaquoddy Tribe of Indians     | 176,407.64      |                 |                |                | 176,407.64      | 4,104.46     |
| 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      | 1,607.48     |
| Vaughn Woods Memorial Fund         | 35,000.00       |                 |                |                | 35,000.00       |              |
| Western Maine Sanatorium           | 104,286.19      |                 |                |                | 104,286.19      | 1,605.87     |
| Total Other Trust Funds            | 896,037.32      | 4,264.35        |                |                | 900,301.67      | 7,907.99     |
| Total Trust and Guarantee Funds    | \$34,107,185.76 | \$ 5,861,678.30 | \$3,006,498.21 | \$4,115,573.34 | \$38,859,788.93 | \$117,655.55 |
| <b>Employment Security Fund:</b>   |                 |                 |                |                |                 |              |
| Balance of Fund 7-1-56             | \$43,253,847.36 | \$              |                | \$             |                 |              |
| Employers' Contributions           |                 | 8,549,487.96    |                |                |                 |              |
| Penalties and Interest             |                 | 20,832.07       |                |                |                 |              |
| Interest Earned on Fund            |                 | 1,133,896.41    |                |                |                 |              |
| Federal Grants                     |                 | 456,789.36      |                |                |                 |              |
| Reid Bill Distribution             |                 | 152,664.44      |                |                |                 |              |
| Benefits Paid to Unemployed        |                 |                 |                | 7,498,314.57   |                 |              |
| Total Employment Security Fund     | \$43,253,847.36 | \$10,313,670.24 |                | \$7,498,314.57 | \$46,069,203.53 |              |

# *Working Capital*

(Appropriated Surplus)

As of June 30, 1957

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

|                                       |                       |
|---------------------------------------|-----------------------|
| Liquor Commission—                    |                       |
| Allocated for Warehouse               | \$ 521,000.00         |
| For Wines and Spirits                 | 2,495,000.00          |
|                                       | <hr/>                 |
|                                       | 3,016,000.00          |
| Temporary Loan                        | 500,000.00            |
|                                       | <hr/>                 |
|                                       | \$3,516,000.00        |
| Augusta State Airport—Donated Surplus | 865,865.47            |
|                                       | <hr/>                 |
| <b>Total</b>                          | <b>\$4,381,865.47</b> |

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**All Other Funds:**

|  |                       |
|--|-----------------------|
| Surplus Property Pool                            | \$ 2,000.00           |
| Prison Industries                                | 122,406.80            |
| Highway Garage                                   | 1,357,500.00          |
| Departmental Garage                              | 75,000.00             |
| Schooling of Children in Unorganized Territories | 216,906.35            |
| Departmental Supplies                            | 21,000.00             |
| Central Mailing Room                             | 17,500.00             |
| Seed Potato Board                                | 50,000.00             |
| Scientific Investigation with Blueberries        | 25,000.00             |
| Social Security Administration                   | 10,000.00             |
| Group Life Insurance                             | 50,000.00             |
| Reformatory for Women—Farm                       | 2,500.00              |
| Maine State Prison—Farm                          | 14,500.00             |
| Donated Surplus—                                 |                       |
| Highway Garage                                   | 1,000,000.00          |
| Prison Industries                                | 60,000.00             |
| Institutional Farms                              | 866,359.66            |
|  | <hr/>                 |
| <b>Total</b>                                     | <b>\$3,890,672.81</b> |

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

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# Valuation and Debt Statistics of Municipalities By Counties

At Close of 1956 Fiscal Year

## ANDROSCOGGIN COUNTY

| Municipality    | Population<br>1950<br>Census | 1956         |             |             | 7½ %<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|-----------------|------------------------------|--------------|-------------|-------------|-----------------------------|---------------|--|----------------|
|                 |                              | Valuation    | Tax<br>Rate | Commitment  |                             |               | Appropriated                             | Unappropriated |
| Auburn          | 23,134                       | \$33,272,970 | \$ 50.00    | \$1,680,562 | \$2,495,472                 | \$1,599,739   | \$509,675                                | \$160,299      |
| Durham          | 1,050                        | 578,517      | 78.00       | 45,799      | 43,388                      |               | 7,720                                    | 3,154          |
| Greene          | 974                          | 877,020      | 74.00       | 65,679      | 65,776                      | 9,890         | 7,374                                    | 7,433          |
| Leeds           | 797                          | 471,802      | 112.00      | 53,378      | 35,385                      |               | 690                                      | 5,091          |
| Lewiston        | 40,974                       | 42,186,440   | 55.00       | 2,348,862   | 3,163,987                   | 2,173,894     | 32,517                                   | 340,585        |
| Lisbon          | 4,318                        | 4,034,034    | 62.00       | 253,650     | 302,552                     | 203,564       | 15,552                                   | 12,018         |
| Livermore       | 1,313                        | 943,519      | 77.00       | 73,664      | 70,763                      | 48            | (5,985)                                  | 22,974         |
| Livermore Falls | 3,359                        | 2,860,735    | 75.00       | 216,816     | 214,555                     | 72,015        | 57,021                                   | 29,862         |
| Mechanic Falls  | 2,061                        | 1,461,560    | 86.00       | 127,266     | 109,617                     | 3,863         | 5,109                                    | 54             |
| Minot           | 750                          | 394,922      | 88.00       | 35,320      | 29,619                      | 4,800         | 1,410                                    | 591            |
| Poland          | 1,503                        | 1,167,120    | 90.00       | 106,087     | 87,534                      | 13,225        | 201                                      | 11,358         |
| Turner          | 1,712                        | 1,190,020    | 84.00       | 101,185     | 89,251                      |               | 661                                      | 14,585         |
| Wales           | 437                          | 329,010      | 71.00       | 23,675      | 24,675                      |               | 3,895                                    | 3,660          |
| Webster         | 1,212                        | 826,237      | 74.00       | 62,083      | 61,967                      | 8,776         | 2,296                                    | 8,909          |

## AROOSTOOK COUNTY

|             |       |           |        |         |         |         |         |           |
|-------------|-------|-----------|--------|---------|---------|---------|---------|-----------|
| Amity       | 300   | 93,385    | 120.00 | 11,347  | 7,003   | 4,686   | 757     | 2,328     |
| Ashland     | 2,370 | 1,781,870 | 71.00  | 134,794 | 133,640 | 75,598  | 9,991   | 41,061    |
| Bancroft*   | 165   | 101,047   | 80.00  | 8,162   | 7,578   |         |         |           |
| Benedicta*  | 225   | 142,405   | 66.00  | 9,531   | 10,680  |         |         |           |
| Blaine      | 1,118 | 550,815   | 84.00  | 46,829  | 41,311  | 8,485   | 7,797   | 13,056    |
| Bridgewater | 1,279 | 765,845   | 81.00  | 62,787  | 57,438  | 12,000  | 7,473   | 19,727    |
| Caribou     | 9,923 | 8,392,115 | 91.00  | 769,202 | 629,408 | 210,000 | 120,361 | (118,911) |
| Castle Hill | 581   | 418,637   | 81.00  | 34,227  | 31,397  |         | 8,504   | 19,726    |
| Chapman     | 381   | 183,495   | 132.00 | 24,425  | 13,762  | 5       | 19,564  | 13,312    |
| Crystal*    | 373   | 254,739   | 82.00  | 21,105  | 19,105  |         |         |           |

|                      |       |            |        |         |           |         |         |          |
|----------------------|-------|------------|--------|---------|-----------|---------|---------|----------|
| Dyer Brook           | 219   | 127,842    | 83.00  | 10,727  | 9,588     |         | (1,560) | 24,280   |
| Eagle Lake           | 1,516 | 294,455    | 171.00 | 50,996  | 22,084    | 167     | 2,938   | 22,954   |
| Easton*              | 1,664 | 1,140,842  | 84.00  | 96,824  | 85,563    |         |         |          |
| Fort Fairfield*      | 5,791 | 5,510,740  | 81.00  | 448,605 | 413,305   |         |         |          |
| Fort Kent            | 5,343 | 3,243,590  | 82.00  | 268,434 | 243,269   | 34,045  | 89,622  | (8,678)  |
| Frenchville          | 1,528 | 1,028,820  | 62.00  | 64,512  | 77,161    | 24,014  | (71)    | 19,297   |
| Grand Isle           | 1,230 | 386,540    | 100.00 | 39,122  | 28,990    |         | 6,237   | 11,046   |
| Haynesville*         | 185   | 105,661    | 115.00 | 12,274  | 7,924     |         |         |          |
| Hersey*              | 116   | 101,680    | 80.00  | 8,227   | 7,626     |         |         |          |
| Hodgdon              | 1,162 | 882,265    | 55.00  | 49,106  | 66,169    | 16,000  | (3,766) | 339      |
| Houlton              | 8,377 | 13,607,380 | 45.00  | 617,957 | 1,020,553 | 99,310  | 115,509 | 55,985   |
| Island Falls         | 1,237 | 788,775    | 71.00  | 56,876  | 59,158    | 5,540   | (5,256) | 45,404   |
| Limestone            | 2,427 | 1,718,245  | 124.00 | 384,199 | 128,868   |         | 60,968  | 27,129   |
| Linneus              | 777   | 464,580    | 58.00  | 27,299  | 34,843    | 34,000  | (897)   | (22,470) |
| Littleton            | 1,001 | 712,114    | 69.00  | 49,777  | 53,408    | 10,000  | 3,579   | 20,472   |
| Ludlow*              | 361   | 110,966    | 135.00 | 15,139  | 8,322     |         |         |          |
| Madawaska            | 4,900 | 14,202,930 | 30.00  | 429,012 | 1,065,219 | 246,607 | 9,995   | 15,341   |
| Mapleton             | 1,367 | 1,668,060  | 54.00  | 90,966  | 125,104   |         | 15,741  | 33,079   |
| Mars Hill            | 2,060 | 1,593,670  | 91.00  | 146,470 | 119,525   | 61,000  | 4,675   | (33,867) |
| Masardis             | 523   | 458,160    | 87.00  | 40,201  | 34,362    | 6,396   | (765)   | 14,629   |
| Merrill              | 383   | 188,696    | 90.00  | 17,267  | 14,152    |         | 4,080   | 29,071   |
| Monticello           | 1,284 | 1,206,795  | 51.00  | 62,317  | 90,509    | 23      | (1,548) | 38,775   |
| New Limerick         | 543   | 256,335    | 100.00 | 25,907  | 19,225    | 192     | 2,449   | 12,168   |
| New Sweden*          | 827   | 454,122    | 88.00  | 40,557  | 34,059    |         |         |          |
| Oakfield             | 1,009 | 387,840    | 106.00 | 42,789  | 29,088    |         | 89      | 31,896   |
| Orient               | 176   | 120,727    | 104.00 | 12,621  | 9,054     | 15      | (340)   | 5,639    |
| Perham               | 572   | 659,980    | 50.00  | 33,398  | 49,498    |         | 2,542   | 14,177   |
| Portage Lake         | 542   | 368,380    | 96.00  | 35,688  | 27,628    |         | 9,477   | 11,724   |
| Presque Isle         | 9,954 | 18,122,620 | 50.00  | 910,631 | 1,359,196 | 283,273 | 115,141 | 168,898  |
| St. Agatha*          | 1,512 | 2,407,500  | 33.00  | 80,000  | 180,562   |         |         |          |
| Sherman              | 1,029 | 757,415    | 68.00  | 52,149  | 56,806    | 12,000  | 7,952   | 11,824   |
| Smyrna               | 349   | 213,441    | 110.00 | 23,734  | 16,008    |         | 5,647   | 8,636    |
| Stockholm*           | 641   | 332,205    | 60.00  | 20,307  | 24,915    |         |         |          |
| Van Buren            | 5,094 | 2,155,820  | 98.00  | 213,502 | 161,686   | 17,982  | 24,944  | 36,350   |
| Wade*                | 343   | 320,800    | 68.00  | 21,976  | 24,060    |         |         |          |
| Washburn             | 1,913 | 2,680,380  | 41.00  | 110,666 | 201,028   | 10,500  | 7,541   | (24,265) |
| Westfield            | 557   | 1,100,275  | 44.00  | 48,790  | 82,520    | 11,000  | 5,260   | 21,222   |
| Weston               | 248   | 112,130    | 100.00 | 11,372  | 8,409     |         | 375     | 2,874    |
| Woodland             | 1,292 | 748,695    | 80.00  | 60,657  | 56,152    | 4,000   | 12,335  | 18,277   |
| Allagash Plantation* | 680   | 435,815    | 111.00 | 48,714  | 32,686    |         |         |          |
| Cary Plantation*     | 278   | 84,072     | 96.00  | 8,242   | 6,305     |         |         |          |
| Caswell Plantation   | 687   | 210,800    | 112.00 | 23,933  | 15,810    | 2,000   | 562     | 27,408   |
| Cyr Plantation*      | 256   | 171,480    | 65.00  | 11,269  | 12,861    |         |         |          |



**AROOSTOOK COUNTY—Continued**

| Municipality            | Population<br>1950<br>Census | 1956      |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|-------------------------|------------------------------|-----------|-------------|------------|----------------------------|---------------|--|----------------|
|                         |                              | Valuation | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| E. Plantation*          | 30                           | 41,795    | 66.00       | 2,779      | 3,134                      |               |  |                |
| Garfield Plantation*    | 116                          | 41,370    | 52.00       | 2,208      | 3,102                      |               |  |                |
| Glenwood Plantation     | 53                           | 50,446    | 95.00       | 4,840      | 3,783                      |               | 3,275                                    | (1,072)        |
| Hamlin Plantation*      | 430                          | 160,477   | 58.00       | 9,494      | 12,035                     |               |  |                |
| Hammond Plantation*     | 120                          | 114,189   | 76.00       | 8,735      | 8,564                      |               |  |                |
| Macwahoc Plantation*    | 131                          | 78,372    | 69.00       | 5,519      | 5,877                      |               |  |                |
| Moro Plantation*        | 84                           | 90,050    | 80.00       | 7,264      | 6,753                      |               |  |                |
| Nashville Plantation*   | 28                           | 72,380    | 54.00       | 3,930      | 5,428                      |               |  |                |
| New Canada Plantation   | 444                          | 339,882   | 70.00       | 23,970     | 25,491                     | 8,602         | 1,036                                    | 4,048          |
| Oxbow Plantation        | 189                          | 119,452   | 57.00       | 6,943      | 8,958                      |               |  |                |
| Reed Plantation         | 351                          | 88,570    | 128.00      | 11,531     | 6,642                      |               | 1,324                                    | 8,575          |
| St. Francis Plantation* | 1,384                        | 201,490   | 186.00      | 38,392     | 15,111                     |               |  |                |
| St. John Plantation     | 569                          | 127,707   | 150.33      | 19,357     | 9,578                      | 300           | 2,016                                    | 4,717          |
| Wallagrass Plantation*  | 1,035                        | 395,063   | 98.00       | 39,169     | 29,629                     |               |  |                |
| Westmanland Plantation  | 77                           | 128,337   | 51.00       | 6,593      | 9,625                      |               | 2,521                                    | 223            |
| Winterville Plantation  | 373                          | 74,926    | 50.00       | 3,860      | 5,619                      | 36            |  | 20,376         |

**CUMBERLAND COUNTY**

|                |        |             |        |           |           |           |         |           |
|----------------|--------|-------------|--------|-----------|-----------|-----------|---------|-----------|
| Baldwin        | 725    | 689,135     | 98.00  | 68,115    | 51,685    | 12,500    | 10,318  | 14,514    |
| Bridgton       | 2,950  | 4,627,805   | 41.00  | 191,993   | 347,085   | 81,000    | 9,151   | 23,181    |
| Brunswick      | 10,996 | 33,885,600  | 23.60  | 807,382   | 2,541,420 | 743,353   | 108,652 | 102,914   |
| Cape Elizabeth | 3,816  | 7,843,590   | 54.40  | 430,486   | 588,269   | 474,803   | 7,445   | (399,035) |
| Casco          | 881    | 1,029,990   | 65.00  | 67,630    | 77,249    | 26,000    | 2,685   | 857       |
| Cumberland     | 2,030  | 2,442,086   | 76.50  | 188,717   | 183,156   | 160,093   | 35,060  | 16,776    |
| Falmouth       | 4,342  | 19,338,220  | 19.50  | 419,983   | 1,450,366 | 873,000   | 319,459 | 56,808    |
| Freeport       | 3,280  | 9,641,870   | 25.50  | 248,555   | 723,140   | 84,700    | (526)   | 61,977    |
| Gorham         | 4,742  | 3,532,763   | 85.30  | 305,069   | 264,957   | 181,183   | 21,730  | 54,702    |
| Gray           | 1,631  | 4,800,170   | 28.00  | 135,862   | 360,012   | 107       | 20,255  | 27,812    |
| Harpswell      | 1,664  | 1,744,060   | 74.00  | 130,641   | 130,804   | 34,044    |         | 39,299    |
| Harrison       | 1,026  | 1,479,670   | 48.00  | 71,822    | 110,975   | 5,002     | 5,075   | 15,448    |
| Naples         | 747    | 950,086     | 60.00  | 57,641    | 71,256    | 11,427    | 4,978   | 9,166     |
| New Gloucester | 2,628  | 790,970     | 100.00 | 80,117    | 59,322    | 3,749     | 6,976   | 30,022    |
| North Yarmouth | 942    | 569,194     | 85.00  | 49,048    | 42,689    | 8,868     | 3,067   | 21,658    |
| Otisfield      | 599    | 590,697     | 84.00  | 50,017    | 44,302    | 6,000     | (1,407) | 1,903     |
| Portland       | 77,634 | 106,517,100 | 60.60  | 6,507,091 | 7,988,782 | 5,547,596 | 70,740  | 228,759   |

|                |        |            |        |           |           |           |          |        |
|----------------|--------|------------|--------|-----------|-----------|-----------|----------|--------|
| Pownal         | 752    | 307,098    | 129.00 | 40,075    | 23,032    | 6,000     | 2,177    | 4,905  |
| Raymond        | 620    | 1,409,779  | 48.40  | 68,821    | 105,733   | 13,195    | 263      | 8,617  |
| Scarborough    | 4,600  | 4,130,476  | 114.00 | 474,219   | 309,785   | 27,912    | 5,571    | 35,231 |
| Sebago         | 577    | 869,415    | 75.00  | 65,697    | 65,206    | 34,256    | 14,654   | 10,153 |
| South Portland | 21,866 | 25,386,570 | 67.00  | 1,700,900 | 1,903,992 | 1,538,196 | 7,408    | 77,646 |
| Standish       | 1,786  | 2,202,749  | 89.00  | 197,416   | 165,206   | 40,000    | (16,533) | 40,281 |
| Westbrook      | 12,284 | 26,839,390 | 37.25  | 1,010,022 | 2,012,954 | 420,000   | (5,702)  | 56,249 |
| Windham        | 3,434  | 2,922,749  | 92.00  | 271,556   | 219,206   | 162,000   | 13,287   | 45,736 |
| Yarmouth       | 2,669  | 3,593,680  | 57.00  | 207,128   | 269,526   | 159,272   | 6,523    | 7,961  |

#### FRANKLIN COUNTY

|                         |       |           |        |         |         |         |        |         |
|-------------------------|-------|-----------|--------|---------|---------|---------|--------|---------|
| Avon                    | 391   | 264,235   | 72.00  | 19,306  | 19,817  | 4,020   | 818    | 5,451   |
| Carthage                | 339   | 208,652   | 85.00  | 17,948  | 15,648  |         | (9)    | 5,785   |
| Chesterville            | 588   | 304,135   | 110.00 | 33,854  | 22,810  | 112     | 260    | 6,633   |
| Eustis                  | 763   | 511,950   | 72.00  | 37,421  | 38,396  | 83      | 5,303  | 2,170   |
| Farmington              | 4,667 | 3,661,805 | 69.00  | 255,509 | 274,635 | 231,474 | 7,689  | 15,669  |
| Industry                | 315   | 257,615   | 76.00  | 19,088  | 19,321  | 2,802   | 3,402  | 2,612   |
| Jay                     | 3,102 | 2,469,711 | 98.00  | 244,167 | 185,228 | 20,800  | 4,063  | (461)   |
| Kingfield               | 963   | 800,360   | 46.00  | 37,545  | 60,027  |         | 803    | 9,580   |
| Madrid                  | 162   | 102,370   | 88.00  | 9,098   | 7,677   |         | 1,826  | 3,467   |
| New Sharon              | 755   | 359,153   | 82.00  | 29,945  | 26,936  | 800     | 919    | (4,034) |
| New Vineyard            | 447   | 390,614   | 57.00  | 22,568  | 29,296  | 9,000   | 1,047  | 1,457   |
| Phillips*               | 1,088 | 702,182   | 98.00  | 69,546  | 52,663  |         |        |         |
| Rangeley                | 1,228 | 4,132,103 | 28.60  | 119,226 | 309,907 | 19,774  | 1,555  | 14,220  |
| Strong*                 | 1,036 | 839,432   | 83.00  | 70,397  | 62,957  |         |        |         |
| Temple                  | 284   | 200,450   | 66.00  | 13,446  | 15,033  | 1,000   | 1,028  | 2,478   |
| Weld                    | 361   | 551,175   | 62.00  | 34,436  | 41,338  | 1,500   | 13,761 | 9,056   |
| Wilton                  | 3,455 | 5,290,215 | 38.80  | 207,618 | 396,766 | 39,148  |        |         |
| Coplin Plantation       | 64    | 103,513   | 24.00  | 2,514   | 7,763   |         | 4,396  | 1,287   |
| Dallas Plantation*      | 81    | 239,507   | 47.00  | 11,326  | 17,963  |         |        |         |
| Rangeley Plantation     | 44    | 349,840   | 50.00  | 17,546  | 26,238  | 2,566   | 313    | (71)    |
| Sandy River Plantation* | 55    | 290,310   | 35.00  | 10,230  | 21,773  |         |        |         |

#### HANCOCK COUNTY

|             |       |           |        |         |         |        |         |          |
|-------------|-------|-----------|--------|---------|---------|--------|---------|----------|
| Amherst*    | 151   | 93,085    | 55.00  | 5,216   | 6,981   |        |         |          |
| Aurora      | 91    | 82,644    | 59.00  | 4,971   | 6,198   | 1,037  | 522     | 9,619    |
| Bar Harbor  | 3,864 | 7,607,140 | 56.00  | 428,999 | 570,535 | 96,057 | 8,040   | 45,913   |
| Blue Hill   | 1,308 | 1,201,231 | 94.00  | 114,046 | 90,092  | 30,595 | (6,835) | (11,185) |
| Brooklin    | 546   | 684,097   | 58.00  | 40,139  | 51,307  |        | 7,752   | 3,582    |
| Brooksville | 751   | 348,220   | 134.00 | 47,288  | 26,116  |        | 1,236   | 4,279    |

**HANCOCK COUNTY—Continued**

| Municipality            | Population<br>1950<br>Census | 1956      |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|-------------------------|------------------------------|-----------|-------------|------------|----------------------------|---------------|--|----------------|
|                         |                              | Valuation | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| Bucksport               | 3,120                        | 5,813,805 | 59.40       | 347,705    | 436,035                    | 178,500       | (877)                                    | (121,390)      |
| Castine                 | 793                          | 622,640   | 108.00      | 67,575     | 46,698                     | 3,086         | 5,319                                    | 8,448          |
| Cranberry Isles         | 228                          | 453,520   | 46.00       | 21,122     | 34,014                     | 1,400         | 3,025                                    | 2,613          |
| Dedham                  | 374                          | 484,250   | 86.00       | 21,851     | 36,318                     | 25,000        | 4,109                                    | 306            |
| Deer Isle               | 1,234                        | 672,675   | 97.00       | 66,320     | 50,450                     | 1,420         | 7,888                                    | 7,956          |
| Eastbrook*              | 199                          | 160,970   | 60.00       | 9,787      | 12,072                     |               |  |                |
| Ellsworth               | 3,936                        | 7,838,000 | 47.00       | 372,034    | 587,850                    | 256,410       | (8,664)                                  | 29,676         |
| Franklin*               | 709                          | 387,939   | 67.00       | 26,460     | 29,095                     |               |  |                |
| Gouldsboro              | 1,168                        | 751,605   | 86.00       | 65,556     | 56,370                     | 8,500         | 2,893                                    | 2,808          |
| Hancock                 | 755                          | 453,790   | 95.00       | 43,743     | 34,034                     |               | 2,337                                    | 2,526          |
| Lamoine                 | 443                          | 259,580   | 80.00       | 21,129     | 19,468                     |               | (1,071)                                  | 4,900          |
| Mariaville*             | 153                          | 103,250   | 86.00       | 8,967      | 7,743                      |               |  |                |
| Mount Desert            | 1,776                        | 4,253,070 | 71.00       | 303,593    | 318,980                    | 86,520        | 85,447                                   | 10,102         |
| Orland                  | 1,155                        | 539,225   | 90.00       | 49,352     | 40,441                     | 4,115         | 3,871                                    | 15,635         |
| Otis                    | 109                          | 112,461   | 82.00       | 9,281      | 8,434                      | 6,964         | 203                                      | 2,008          |
| Penobscot               | 699                          | 484,970   | 66.00       | 32,569     | 36,372                     | 31            | 1,899                                    | 16,287         |
| Sedgwick                | 614                          | 309,260   | 120.00      | 37,540     | 23,194                     |               | 3,428                                    | 10,714         |
| Sorrento                | 201                          | 364,517   | 75.00       | 27,509     | 27,338                     |               | 2,106                                    | 4,974          |
| Southwest Harbor*       | 1,534                        | 3,768,120 | 34.00       | 129,241    | 282,609                    |               |  |                |
| Stonington              | 1,660                        | 1,822,665 | 44.00       | 81,316     | 136,699                    | 40,168        | 16,436                                   | 10,534         |
| Sullivan                | 762                          | 468,005   | 72.00       | 34,188     | 35,100                     | 1,121         | 2,199                                    | 8,917          |
| Surry                   | 448                          | 346,355   | 95.00       | 33,316     | 25,976                     | 1,600         | (80)                                     | 4,071          |
| Swan's Island*          | 468                          | 243,440   | 105.00      | 25,858     | 18,258                     |               |  |                |
| Tremont*                | 1,115                        | 621,500   | 82.00       | 51,755     | 46,612                     |               |  |                |
| Trenton*                | 358                          | 258,342   | 74.00       | 19,366     | 19,375                     |               |  |                |
| Verona                  | 374                          | 150,140   | 100.00      | 15,302     | 11,260                     |               | (409)                                    | 5,333          |
| Waltham*                | 154                          | 97,262    | 72.00       | 7,168      | 7,294                      |               |  |                |
| Winter Harbor           | 568                          | 564,170   | 68.00       | 38,672     | 42,312                     | 10            | 3,929                                    | 12,511         |
| Long Island Plantation* | 97                           | 53,605    | 84.00       | 4,611      | 4,020                      |               |  |                |
| Osborn Plantation*      | 49                           | 59,875    | 59.00       | 3,569      | 4,490                      |               |  |                |
| No. 33 Plantation*      | 37                           | 60,950    | 94.00       | 5,774      | 4,571                      |               |  |                |

**KENNEBEC COUNTY**

|         |        |            |       |         |           |           |       |         |
|---------|--------|------------|-------|---------|-----------|-----------|-------|---------|
| Albion* | 992    | 562,975    | 85.00 | 48,473  | 42,223    |           |       |         |
| Augusta | 20,913 | 62,524,530 | 22.50 | 420,804 | 4,689,339 | 1,259,446 | 4,626 | 165,075 |

|               |        |            |                  |           |           |         |        |          |
|---------------|--------|------------|------------------|-----------|-----------|---------|--------|----------|
| Belgrade      | 1,099  | 930,310    | 90.00            | 84,546    | 69,773    | 11,208  | 4,820  | 17,990   |
| Benton        | 1,421  | 668,219    | 88.00            | 59,808    | 50,116    |         | 1,838  | 3,863    |
| Chelsea       | 2,169  | 404,133    | 93.00            | 38,331    | 30,309    | 2,489   | 1,504  | 3,399    |
| China         | 1,375  | 962,560    | 92.00            | 89,413    | 72,192    | 32,000  | 10,091 | 8,574    |
| Clinton       | 1,623  | 871,653    | 86.00            | 76,234    | 65,373    | 6,000   | 1,743  | 10,979   |
| Farmingdale   | 1,449  | 1,250,400  | 72.00            | 91,222    | 93,780    | 58,277  | 26,239 | 9,096    |
| Fayette       | 397    | 512,720    | 58.00            | 30,058    | 38,454    | 1,599   | 2,263  | 5,768    |
| Gardiner      | 6,649  | 7,966,510  | 56.00            | 450,759   | 597,488   | 207,188 | 6,101  | 17,205   |
| Hallowell     | 3,404  | 2,312,050  | 80.00            | 186,968   | 173,403   | 30,000  | 4,719  | 22,750   |
| Litchfield*   | 953    | 878,640    | 58.00            | 51,621    | 65,898    |         |        |          |
| Manchester    | 664    | 611,943    | 87.00            | 53,896    | 45,895    | 16,064  | 2,081  | 14,503   |
| Monmouth      | 1,683  | 1,496,495  | 77.00            | 116,550   | 112,237   | 16,450  | 13,489 | (17,254) |
| Mount Vernon  | 653    | 482,105    | <del>86.00</del> | 41,917    | 36,157    | 6,685   | 1,203  | 992      |
| Oakland       | 2,679  | 2,095,035  | 77.00            | 163,598   | 157,127   | 116,250 | 16,333 | 13,515   |
| Pittston      | 1,258  | 412,191    | 92.00            | 38,558    | 30,914    |         | 800    | 13,197   |
| Randolph      | 1,733  | 637,970    | 86.00            | 56,113    | 47,847    | 20,958  | 3,474  | 12,758   |
| Readfield*    | 1,022  | 593,180    | 82.00            | 49,304    | 44,488    |         |        |          |
| Rome          | 420    | 471,170    | 66.00            | 31,361    | 35,337    |         | 832    | 12,409   |
| Sidney        | 918    | 1,879,636  | 24.00            | 45,750    | 140,972   | 9,675   | 2,854  | 5,901    |
| Vassalboro    | 2,261  | 4,720,245  | 30.00            | 143,224   | 354,018   | 115,000 | 10,801 | 56,378   |
| Vienna        | 231    | 136,535    | 86.00            | 11,898    | 10,240    | 3,000   | 417    | 1,827    |
| Waterville    | 18,287 | 22,477,760 | 52.00            | 1,182,658 | 1,685,832 | 725,306 |        | 81,506   |
| Wayne         | 459    | 562,660    | 62.00            | 35,325    | 42,199    |         | (764)  | 6,366    |
| West Gardiner | 946    | 515,105    | 72.00            | 37,873    | 38,632    | 200     | 5,691  | 13,798   |
| Windsor       | 740    | 483,985    | 82.00            | 40,253    | 36,298    | 2,000   | 4,438  | 28,679   |
| Winslow       | 4,413  | 4,176,321  | 68.00            | 287,493   | 313,224   | 9,300   | 19,333 | 22,750   |
| Winthrop      | 3,026  | 2,985,337  | 63.00            | 190,695   | 223,900   |         | 8,266  | 40,954   |

## KNOX COUNTY

|                  |       |            |       |         |           |         |         |          |
|------------------|-------|------------|-------|---------|-----------|---------|---------|----------|
| Appleton         | 671   | 366,885    | 80.00 | 29,827  | 27,516    | 396     | 5,334   | 7,261    |
| Camden           | 3,670 | 5,410,605  | 58.00 | 316,794 | 405,795   | 343,164 | 34,328  | 25,079   |
| Cushing*         | 376   | 297,409    | 88.00 | 26,559  | 22,305    |         |         |          |
| Friendship       | 772   | 614,965    | 67.00 | 41,816  | 46,122    | 4,447   | 4,329   | 7,181    |
| Hope*            | 504   | 361,553    | 76.00 | 27,844  | 27,116    |         |         |          |
| Isle-au-Haut*    | 82    | 125,964    | 82.00 | 10,419  | 9,447     |         |         |          |
| North Haven      | 410   | 956,780    | 54.60 | 52,518  | 71,758    |         | 20,969  | 2,590    |
| Owl's Head       | 784   | 673,754    | 69.00 | 47,150  | 50,531    | 15,000  | 2,802   | 14,087   |
| Rockland         | 9,234 | 15,000,380 | 54.00 | 816,311 | 1,125,028 | 182,000 | 123,112 | 365,334  |
| Rockport         | 1,656 | 1,609,884  | 88.00 | 142,929 | 120,741   | 54,650  | 14,192  | (11,796) |
| St. George       | 1,482 | 1,882,949  | 40.00 | 76,580  | 141,221   | 48,000  | 11,554  | 19,232   |
| South Thomaston* | 654   | 672,817    | 45.00 | 30,817  | 50,461    |         |         |          |

**KNOX COUNTY — Continued**

| Municipality               | Population<br>1950<br>Census | 1956      |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|----------------------------|------------------------------|-----------|-------------|------------|----------------------------|---------------|--|----------------|
|                            |                              | Valuation | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| Thomaston                  | 2,810                        | 1,986,410 | 81.00       | 162,750    | 148,980                    | 111,282       | 20,339                                   | 16,293         |
| Union                      | 1,085                        | 863,670   | 78.00       | 68,134     | 64,775                     | 22,000        | 230                                      | 5,113          |
| Vinalhaven                 | 1,427                        | 882,506   | 97.00       | 86,712     | 66,187                     | 259           | 12,094                                   | 19,422         |
| Warren                     | 1,576                        | 1,286,370 | 79.00       | 102,724    | 96,477                     | 25,000        | 13,320                                   | 25,815         |
| Washington                 | 722                          | 389,965   | 86.00       | 34,016     | 29,247                     | 12,000        | 1,117                                    | 3,870          |
| Matinicus Isle Plantation* | 188                          | 60,218    | 66.00       | 4,094      | 4,516                      |               |  |                |

**LINCOLN COUNTY**

|                       |       |           |        |         |         |        |         |         |
|-----------------------|-------|-----------|--------|---------|---------|--------|---------|---------|
| Alna                  | 350   | 229,439   | 84.00  | 19,567  | 17,207  | 1,500  | 1,976   | 2,613   |
| Boothbay              | 1,559 | 2,258,985 | 72.00  | 164,020 | 169,423 | 3,000  | 7,709   | 18,343  |
| Boothbay Harbor       | 2,290 | 2,826,740 | 65.00  | 185,829 | 212,005 |        | 12,314  | 9,661   |
| Bremen                | 409   | 311,651   | 88.00  | 27,776  | 23,373  | 801    | 1,053   | 11,298  |
| Bristol               | 1,476 | 1,162,655 | 98.00  | 115,181 | 87,199  | 9,795  | 11,386  | 12,666  |
| Damariscotta          | 1,113 | 1,177,549 | 65.00  | 77,471  | 88,316  | 3      | 5,434   | 21,038  |
| Dresden               | 729   | 313,815   | 90.00  | 28,711  | 23,536  | 8,800  | 2,786   | 2,604   |
| Edgecomb              | 447   | 347,671   | 78.00  | 27,580  | 26,075  | 7,200  | 11,221  | 4,694   |
| Jefferson             | 1,215 | 609,710   | 80.00  | 49,514  | 45,728  |        | 1,519   | 14,495  |
| Newcastle             | 1,021 | 1,012,774 | 74.00  | 75,761  | 75,958  | 17,000 | 4,704   | 14,811  |
| Nobleboro             | 654   | 380,409   | 90.00  | 34,762  | 28,530  | 30,628 | 972     | 22,693  |
| South Bristol         | 631   | 817,195   | 78.00  | 64,338  | 61,289  |        | 10,235  | 11,121  |
| Southport             | 435   | 2,567,925 | 34.00  | 87,675  | 192,594 | 40,215 | 2,791   | (7,431) |
| Waldoboro             | 2,536 | 1,660,393 | 86.00  | 145,028 | 124,529 | 20,550 | 6,262   | 26,209  |
| Westport              | 146   | 173,015   | 90.00  | 15,739  | 12,976  | 7,000  | (2,249) | 5,646   |
| Whitefield            | 1,030 | 569,742   | 85.00  | 49,141  | 42,730  |        | 1,050   | 10,293  |
| Wiscasset*            | 1,584 | 4,929,800 | 45.00  | 223,023 | 369,735 |        |         |         |
| Monhegan Plantation   | 75    | 173,412   | 34.00  | 6,004   | 13,005  |        | 3,466   | 1,218   |
| Somerville Plantation | 227   | 64,150    | 124.00 | 8,122   | 4,811   |        | 1,583   | 5,257   |

**OXFORD COUNTY**

|            |       |           |        |         |         |        |         |        |
|------------|-------|-----------|--------|---------|---------|--------|---------|--------|
| Andover    | 756   | 577,312   | 65.00  | 38,141  | 43,298  | 12,800 | (340)   | 1,638  |
| Bethel     | 2,367 | 5,917,519 | 26.40  | 157,888 | 443,813 | 79,239 | 4,339   | 28,219 |
| Brownfield | 612   | 304,450   | 108.00 | 33,341  | 22,833  | 1      | 3,789   | 5,897  |
| Buckfield  | 899   | 944,910   | 62.00  | 59,286  | 70,868  | 10,353 | (3,274) | (490)  |

|                       |       |            |                    |           |           |         |        |         |
|-----------------------|-------|------------|--------------------|-----------|-----------|---------|--------|---------|
| Byron                 | 96    | 148,635    | 86.00              | 12,884    | 11,147    |         | 1,891  | 2,285   |
| Canton                | 746   | 445,785    | 74.00              | 33,549    | 33,433    |         | 2,745  | 13,100  |
| Denmark               | 447   | 433,380    | 80.00              | 35,087    | 32,503    | 3,500   | 51     | 7,406   |
| Dixfield*             | 2,022 | 1,239,120  | 102.00             | 127,959   | 92,934    |         |        |         |
| Fryeburg              | 1,926 | 1,456,885  | 83.00              | 122,342   | 109,266   | 29,014  | 7,653  | 28,182  |
| Gilead                | 140   | 266,680    | 52.00              | 13,987    | 20,001    |         | 841    | 3,385   |
| Greenwood             | 604   | 520,280    | 78.00              | 41,055    | 39,021    |         | 1,181  | 17,772  |
| Hanover               | 211   | 165,000    | 90.00              | 15,051    | 12,375    |         | 5,606  | 2,250   |
| Hartford              | 381   | 318,450    | 82.00              | 26,391    | 23,883    |         | (193)  | 17,207  |
| Hebron                | 829   | 319,255    | 96.00              | 31,065    | 23,944    |         | (774)  | 26,365  |
| Hiram                 | 804   | 517,950    | 102.00             | 53,576    | 38,846    | 1,026   | 2,641  | 8,465   |
| Lovell                | 640   | 1,331,260  | 57.20              | 76,680    | 99,844    | 5,715   | 10,230 | 12,996  |
| Mexico                | 4,762 | 3,319,175  | 60.00              | 202,429   | 248,938   | 26,000  | 6,866  | 26,484  |
| Newry*                | 188   | 311,145    | 54.00              | 16,913    | 23,335    |         |        |         |
| Norway                | 3,811 | 9,381,122  | 26.50              | 251,398   | 703,584   | 53,701  | 2,604  | 22,334  |
| Oxford                | 1,569 | 842,161    | 96.50              | 82,450    | 63,162    | 40,082  | 3,135  | (2,960) |
| Paris                 | 4,358 | 3,227,275  | 78.00              | 254,988   | 242,045   | 105,000 | 8,336  | 56,357  |
| Peru                  | 1,080 | 1,077,055  | 90.00              | 97,740    | 80,779    | 22,800  | 7,799  | 7,428   |
| Porter                | 1,052 | 363,016    | 115.00             | 42,569    | 27,226    | 17,131  | 8,945  | 4,158   |
| Roxbury               | 348   | 203,317    | 110.00             | 22,610    | 15,248    |         | (34)   | 6,661   |
| Rumford               | 9,954 | 54,646,860 | <del>122,342</del> | 1,056,248 | 4,098,514 | 611,000 | 14,660 | 56,502  |
| Stoneham*             | 216   | 218,245    | 66.00              | 14,551    | 16,368    |         |        |         |
| Stow                  | 147   | 119,928    | 70.00              | 8,469     | 8,994     | 1       | 2,877  | 2,898   |
| Sumner                | 526   | 312,175    | 98.00              | 30,974    | 23,414    | 22      | 947    | 11,056  |
| Sweden                | 212   | 273,432    | 70.00              | 19,233    | 20,507    |         | 3,063  | 2,655   |
| Upton                 | 105   | 317,975    | 42.00              | 13,405    | 23,848    |         | 3,175  | 13,106  |
| Waterford             | 828   | 868,900    | 75.00              | 65,754    | 65,167    | 5,116   | (242)  | 15,518  |
| Woodstock*            | 971   | 800,970    | 87.00              | 70,472    | 60,072    |         |        |         |
| Lincoln Plantation*   | 71    | 640,812    | 36.00              | 23,147    | 48,060    |         |        |         |
| Magalloway Plantation | 83    | 311,250    | 58.00              | 18,118    | 23,343    | 606     | 13,744 | 3,860   |

## PENOBSCOT COUNTY

|             |        |            |        |           |           |           |         |         |
|-------------|--------|------------|--------|-----------|-----------|-----------|---------|---------|
| Alton       | 314    | 78,355     | 152.00 | 12,110    | 5,876     | 4,477     | 128     | (2,201) |
| Bangor      | 31,558 | 40,858,960 | 66.60  | 2,741,957 | 3,064,422 | 1,799,338 |         | 142,873 |
| Bradford    | 793    | 264,195    | 108.00 | 28,986    | 19,814    | 37        | (2,003) | 25,553  |
| Bradley     | 786    | 321,061    | 132.00 | 43,035    | 24,079    | 7,023     | 6,981   | 5,268   |
| Brewer      | 6,862  | 13,199,570 | 53.00  | 705,250   | 989,967   | 608,382   | 2,483   | 57,416  |
| Burlington* | 425    | 160,500    | 123.00 | 19,955    | 12,037    |           |         |         |
| Carmel      | 996    | 397,962    | 114.00 | 46,072    | 29,847    | 17,636    | (586)   | 3,847   |
| Charleston  | 771    | 302,375    | 78.00  | 31,832    | 22,678    |           | 10,223  | 11,571  |
| Chester*    | 256    | 72,410     | 106.00 | 7,864     | 5,430     |           |         |         |
| Clifton     | 193    | 111,380    | 80.00  | 9,057     | 8,353     |           | 2,318   | 5,148   |

**PENOBSCOT COUNTY—Continued**

| Municipality     | Population<br>1950<br>Census | 1956       |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|------------------|------------------------------|------------|-------------|------------|----------------------------|---------------|--|----------------|
|                  |                              | Valuation  | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| Corinna          | 1,752                        | 1,022,465  | 88.00       | 91,101     | 76,684                     | 3,514         | 6,041                                    | 21,873         |
| Corinth          | 1,167                        | 508,849    | 100.00      | 51,607     | 38,163                     |               | 13,413                                   | 18,393         |
| Dexter           | 4,126                        | 5,519,580  | 46.00       | 256,537    | 413,968                    | 97,500        | 10,861                                   | 26,629         |
| Dixmont          | 631                          | 212,930    | 114.00      | 24,634     | 15,969                     | 500           | 971                                      | 5,438          |
| East Millinocket | 1,358                        | 12,301,464 | 31.60       | 390,181    | 922,609                    | 774,500       | 455,144                                  | 5,334          |
| Eddington        | 664                          | 536,540    | 59.00       | 32,210     | 40,240                     | 10,801        | 4,279                                    | (3,872)        |
| Edinburg         | 36                           | 51,827     | 85.00       | 4,429      | 3,887                      |               | 180                                      | 3,972          |
| Enfield          | 1,196                        | 577,725    | 92.00       | 53,762     | 43,329                     | 6,816         | 9,917                                    | 16,538         |
| Etna             | 458                          | 290,570    | 66.00       | 19,450     | 21,792                     | 46            | 1,145                                    | 7,585          |
| Exeter           | 734                          | 291,768    | 150.00      | 44,242     | 21,882                     | 15,137        | 2,846                                    | 15,961         |
| Garland*         | 581                          | 236,698    | 120.00      | 28,788     | 17,752                     |               |  |                |
| Glenburn         | 694                          | 239,679    | 104.00      | 25,469     | 17,975                     | 44            | 2,995                                    | 5,272          |
| Greenbush*       | 477                          | 140,105    | 140.00      | 19,932     | 10,507                     |               |  |                |
| Greenfield       | 88                           | 92,890     | 80.00       | 7,512      | 6,966                      |               | 738                                      | (3,407)        |
| Hampden          | 3,608                        | 2,082,010  | 101.00      | 212,626    | 156,150                    | 54,035        | 2,962                                    | (36,229)       |
| Hermion          | 1,728                        | 1,594,410  | 63.00       | 101,560    | 119,580                    | 22,013        | (3,976)                                  | (9,506)        |
| Holden*          | 754                          | 396,240    | 100.00      | 40,221     | 29,718                     |               |  |                |
| Howland          | 1,441                        | 768,575    | 116.00      | 90,039     | 57,643                     | 3,863         | 15,418                                   | 18,345         |
| Hudson           | 455                          | 163,059    | 100.00      | 16,639     | 12,230                     | 20            | (1,260)                                  | 6,120          |
| Kenduskeag       | 387                          | 178,931    | 116.00      | 21,076     | 13,419                     | 11,007        | 394                                      | (4,242)        |
| Lagrange         | 511                          | 238,236    | 100.00      | 24,177     | 17,867                     |               | 5,827                                    | 11,985         |
| Lee              | 610                          | 238,275    | 109.00      | 26,449     | 17,870                     |               | 3,299                                    | 11,756         |
| Levant           | 706                          | 243,999    | 148.00      | 36,549     | 18,299                     | 14            | 2,883                                    | 17,637         |
| Lincoln          | 4,030                        | 7,696,190  | 46.00       | 357,124    | 577,214                    | 265,800       | 1,201                                    | 53,589         |
| Lowell           | 192                          | 89,570     | 102.00      | 9,223      | 67,177                     | 137           | 2,655                                    | 587            |
| Mattawamkeag     | 803                          | 988,748    | 62.00       | 61,851     | 74,156                     | 60            | 55                                       | (5,355)        |
| Maxfield         | 26                           | 68,450     | 43.00       | 2,979      | 5,133                      | 900           | (18)                                     | 503            |
| Medway*          | 725                          | 408,194    | 175.00      | 72,049     | 30,614                     |               |  |                |
| Millford         | 1,435                        | 787,052    | 107.00      | 85,246     | 59,028                     |               | 9,930                                    | 14,690         |
| Millinocket      | 5,890                        | 10,753,753 | 67.40       | 729,653    | 806,531                    | 706,470       | 315,288                                  | (88,922)       |
| Newburgh*        | 599                          | 212,040    | 96.00       | 20,734     | 15,903                     |               |  |                |
| Newport          | 2,190                        | 1,642,900  | 84.00       | 139,389    | 123,217                    | 31,285        | (4,477)                                  | (20,719)       |
| Oldtown          | 8,261                        | 6,707,130  | 75.00       | 508,155    | 503,034                    | 38,539        | 4,198                                    | 115,270        |
| Orono            | 7,504                        | 8,636,710  | 35.60       | 310,334    | 647,753                    | 428,679       | 19,464                                   | 30,722         |
| Orrington        | 1,895                        | 1,795,180  | 49.50       | 90,620     | 134,638                    | 20,068        | 578                                      | 1,900          |
| Passadumkeag     | 331                          | 93,884     | 220.00      | 20,852     | 7,041                      |               | 8,169                                    | 967            |

|                         |       |           |        |        |        |        |         |          |
|-------------------------|-------|-----------|--------|--------|--------|--------|---------|----------|
| Patten                  | 1,536 | 816,145   | 92.00  | 76,015 | 61,210 |        | 16,458  | 15,846   |
| Plymouth                | 496   | 203,831   | 110.00 | 22,727 | 15,287 | 4,100  | 1,140   | 3,962    |
| Springfield             | 414   | 122,069   | 143.00 | 17,743 | 9,155  | 2,666  | 1,009   | 2,383    |
| Stacyville*             | 679   | 732,400   | 58.00  | 42,935 | 54,930 |        |         |          |
| Stetson                 | 434   | 169,685   | 106.00 | 18,229 | 12,726 | 2,464  | (2,012) | 2,343    |
| Veazie                  | 776   | 1,109,720 | 81.00  | 90,599 | 83,229 | 78,700 | 14,303  | (65,892) |
| Winn                    | 497   | 158,671   | 155.00 | 24,930 | 11,900 |        | 2,479   | 5,722    |
| Woodville*              | 91    | 466,145   | 42.00  | 19,632 | 34,960 |        |         |          |
| Carroll Plantation      | 288   | 85,280    | 133.00 | 11,489 | 6,396  |        | 1,370   | 7,853    |
| Drew Plantation*        | 72    | 74,285    | 70.00  | 5,236  | 5,571  |        |         |          |
| Grand Falls Plantation* | 22    | 58,490    | 65.00  | 3,817  | 4,386  |        |         |          |
| Lakeville Plantation    | 50    | 142,492   | 42.00  | 6,035  | 10,686 |        | 1,215   | 943      |
| Mount Chase Plantation  | 250   | 119,308   | 100.00 | 12,059 | 8,948  |        | 4,201   | 4,107    |
| Prentiss Plantation*    | 315   | 87,827    | 166.00 | 14,701 | 6,587  |        |         |          |
| Seboeis Plantation*     | 70    | 128,450   | 46.00  | 5,953  | 9,633  |        |         |          |
| Webster Plantation*     | 92    | 69,554    | 69.00  | 4,838  | 5,216  |        | 2,078   | 2,093    |

#### PISCATAQUIS COUNTY

|                           |       |           |        |         |         |         |        |          |
|---------------------------|-------|-----------|--------|---------|---------|---------|--------|----------|
| Abbot                     | 462   | 184,368   | 110.00 | 20,595  | 13,827  |         | 1,417  | (1,346)  |
| Atkinson                  | 400   | 199,934   | 95.00  | 19,206  | 14,995  | 3,000   | 1,618  | 11,827   |
| Bowerbank                 | 20    | 186,888   | 31.00  | 5,823   | 14,016  | 2,500   | 963    | 1,772    |
| Brownville                | 1,964 | 1,113,170 | 74.00  | 83,772  | 83,487  | 28,000  | 7,505  | 45,242   |
| Dover-Foxcroft            | 4,218 | 2,899,916 | 98.00  | 287,101 | 217,493 | 102,000 | 44,573 | 55,723   |
| Greenville                | 1,889 | 1,152,150 | 96.00  | 111,881 | 86,411  | 23,449  | 2,927  | 19,810   |
| Guilford                  | 1,842 | 1,179,081 | 108.00 | 128,744 | 88,431  | 55,425  | 2,450  | (44,167) |
| Milo                      | 2,898 | 1,965,767 | 78.26  | 155,944 | 147,432 | 107,229 | 6,075  | (3,401)  |
| Monson                    | 855   | 512,150   | 99.00  | 51,384  | 38,411  | 7,152   | 6,367  | 5,535    |
| Parkman                   | 590   | 276,465   | 88.00  | 24,670  | 20,734  | 17      | (157)  | 11,696   |
| Sangerville               | 1,161 | 588,380   | 100.00 | 59,657  | 44,128  | 17,000  | 2,550  | 13,649   |
| Sebec                     | 442   | 260,350   | 108.00 | 28,411  | 19,526  | 7,000   | 2,492  | 3,147    |
| Shirley                   | 212   | 142,737   | 95.00  | 13,725  | 10,705  |         | 1,695  | 8,267    |
| Wellington                | 252   | 109,021   | 138.00 | 15,204  | 8,176   |         | 551    | 9,512    |
| Willimantic               | 189   | 168,275   | 56.00  | 9,549   | 12,620  |         | 424    | 3,104    |
| Barnard Plantation        | 66    | 96,480    | 41.00  | 3,988   | 7,236   |         | 2,061  | 2,050    |
| Blanchard Plantation      | 75    | 108,741   | 56.00  | 6,161   | 8,155   |         | 1,352  | 179      |
| Elliottsville Plantation* | 39    | 181,146   | 44.00  | 8,036   | 13,585  |         |        |          |
| Kingsbury Plantation*     | 35    | 109,600   | 66.00  | 7,246   | 8,220   |         |        |          |
| Lakeview Plantation       | 23    | 116,410   | 32.00  | 3,755   | 8,730   |         | 3,376  | 1,381    |



# SAGADAHOC COUNTY

| Municipality | Population<br>1950<br>Census | 1956       |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|--------------|------------------------------|------------|-------------|------------|----------------------------|---------------|--|----------------|
|              |                              | Valuation  | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| Arrowsic*    | 172                          | 111,915    | 74.00       | 8,417      | 8,393                      |               |  |                |
| Bath         | 10,644                       | 11,336,570 | 69.00       | 790,014    | 850,242                    | 398,000       | 15,910                                   | 76,690         |
| Bowdoin      | 638                          | 261,763    | 103.00      | 27,326     | 19,632                     |               | 6,939                                    | 15,662         |
| Bowdoinham   | 1,039                        | 954,625    | 82.00       | 78,972     | 71,596                     | 55,311        | 1,932                                    | 5,251          |
| Georgetown   | 510                          | 478,482    | 99.00       | 47,747     | 35,886                     | 5,648         | 4,048                                    | 6,612          |
| Phippsburg   | 1,134                        | 817,250    | 94.00       | 77,688     | 61,293                     | 9,650         | 5,060                                    | 5,591          |
| Richmond     | 2,217                        | 1,267,240  | 88.00       | 113,005    | 95,043                     | 8,000         | 3,856                                    | 6,659          |
| Topsham      | 2,626                        | 2,007,513  | 84.00       | 170,623    | 150,563                    | 109,200       | 19,876                                   | 29,002         |
| West Bath    | 578                          | 582,909    | 79.00       | 46,593     | 43,718                     | 245           | 556                                      | 3,030          |
| Woolwich     | 1,344                        | 2,224,895  | 48.00       | 107,781    | 166,867                    | 22,184        | 4,826                                    | (763)          |

# SOMERSET COUNTY

|               |       |           |        |         |         |         |         |        |
|---------------|-------|-----------|--------|---------|---------|---------|---------|--------|
| Anson         | 2,199 | 1,049,915 | 122.00 | 129,631 | 78,743  | 30,000  | 5,646   | 41,728 |
| Athens        | 725   | 341,316   | 84.00  | 29,150  | 25,598  |         | 5,150   | 12,571 |
| Bingham       | 1,354 | 1,129,088 | 78.00  | 89,208  | 84,681  | 5,480   | 793     | 9,060  |
| Cambridge     | 326   | 172,700   | 78.00  | 13,680  | 12,952  |         | 525     | 4,045  |
| Canaan        | 785   | 364,240   | 93.00  | 30,019  | 27,318  | 7,500   | 246     | (290)  |
| Cornville*    | 563   | 414,380   | 80.00  | 33,630  | 31,078  |         |         |        |
| Detroit       | 492   | 246,740   | 82.00  | 20,580  | 18,505  |         | 104     | 13,014 |
| Embden        | 303   | 1,019,115 | 52.00  | 53,215  | 76,433  |         | 2,792   | 23,083 |
| Fairfield     | 5,811 | 3,888,512 | 71.60  | 282,425 | 291,638 | 30      | (2,478) | 43,922 |
| Harmony*      | 709   | 475,610   | 73.00  | 35,248  | 35,670  |         |         |        |
| Hartland      | 1,310 | 863,010   | 76.00  | 66,359  | 64,725  |         | 4,859   | 6,597  |
| Madison       | 3,639 | 3,887,870 | 73.00  | 286,641 | 291,590 | 127,033 | 2,440   | 16,674 |
| Mercer*       | 348   | 161,570   | 96.00  | 15,751  | 12,117  |         |         |        |
| Moscow        | 482   | 2,856,237 | 47.00  | 134,648 | 214,217 | 55,000  | 5,118   | 18,939 |
| New Portland* | 733   | 600,180   | 69.00  | 42,407  | 45,013  |         |         |        |
| Norridgewock  | 1,784 | 825,575   | 106.00 | 88,560  | 61,918  | 8,679   | 772     | 24,087 |
| Palmyra       | 965   | 464,170   | 85.00  | 40,084  | 34,812  | 3,000   | 6,581   | 10,429 |
| Pittsfield    | 3,909 | 2,426,830 | 89.00  | 218,766 | 182,012 | 30,671  | 1,626   | 3,980  |
| Ripley        | 389   | 183,480   | 84.00  | 15,673  | 13,761  |         | 1,094   | 5,061  |
| St. Albans    | 1,035 | 727,906   | 74.00  | 54,350  | 54,592  | 12,721  | 189     | 20,813 |
| Skowhegan     | 7,422 | 5,720,945 | 92.00  | 531,268 | 429,070 |         | 27,630  | 98,003 |
| Smithfield    | 354   | 373,120   | 84.00  | 31,576  | 27,984  | 4,050   | 216     | 774    |

|                           |     |           |       |        |         |  |       |        |
|---------------------------|-----|-----------|-------|--------|---------|--|-------|--------|
| Solon*                    | 746 | 772,525   | 70.00 | 54,634 | 57,939  |  |       |        |
| Starks                    | 421 | 293,095   | 91.00 | 26,935 | 21,982  |  | 2,643 | 10,417 |
| Brighton Plantation       | 106 | 87,960    | 84.00 | 7,457  | 6,597   |  | 145   | 2,038  |
| Caratunk Plantation       | 96  | 223,330   | 44.00 | 9,943  | 16,749  |  | 1,291 | 7,653  |
| Dennistown Plantation     | 24  | 178,450   | 20.00 | 3,602  | 13,383  |  | 9,174 | 4,351  |
| Highland Plantation*      | 56  | 46,665    | 72.00 | 3,422  | 3,499   |  |       |        |
| Jackman Plantation        | 964 | 1,195,745 | 35.00 | 42,751 | 89,680  |  | 825   | 18,740 |
| Moose River Plantation    | 203 | 261,245   | 37.00 | 9,879  | 19,593  |  | 960   | 12,518 |
| Pleasant Ridge Plantation | 80  | 3,016,280 | 28.00 | 84,524 | 226,221 |  | 4,128 | 13,816 |
| The Forks Plantation      | 45  | 213,297   | 44.00 | 10,533 | 15,997  |  | 4,863 | (635)  |
| West Forks Plantation*    | 108 | 185,812   | 51.00 | 9,560  | 13,935  |  |       |        |

### WALDO COUNTY

|                  |       |           |        |         |         |         |         |         |
|------------------|-------|-----------|--------|---------|---------|---------|---------|---------|
| Belfast          | 5,960 | 4,529,470 | 84.00  | 384,696 | 339,710 | 254,425 | 1,602   | 19,765  |
| Belmont          | 258   | 192,410   | 60.00  | 11,716  | 14,430  |         | (529)   | 10,211  |
| Brooks*          | 747   | 407,272   | 80.00  | 33,026  | 30,545  |         |         |         |
| Burnham          | 706   | 357,032   | 104.00 | 37,584  | 26,777  | 4,003   | 6,160   | 13,848  |
| Frankfort        | 578   | 377,085   | 89.00  | 33,983  | 28,281  | 1,500   | 144     | 28,037  |
| Freedom*         | 466   | 215,510   | 104.00 | 22,683  | 16,163  |         |         |         |
| Islesboro        | 529   | 973,200   | 87.00  | 85,058  | 72,990  | 15,853  | (1,138) | (2,406) |
| Jackson          | 258   | 148,970   | 92.00  | 13,912  | 11,172  | 30      | 1,008   | 13,158  |
| Knox*            | 445   | 234,285   | 104.00 | 24,675  | 17,571  |         |         |         |
| Liberty          | 497   | 375,500   | 80.00  | 30,457  | 28,162  |         | 6,665   | 1,925   |
| Lincolnton       | 881   | 651,565   | 72.00  | 47,479  | 48,867  |         | 2,374   | 6,151   |
| Monroe           | 593   | 403,474   | 98.00  | 39,927  | 30,260  | 14,500  | 1,450   | 2,609   |
| Montville        | 466   | 211,345   | 98.00  | 21,098  | 15,850  | 10,900  | 3,932   | 9,958   |
| Morrill*         | 306   | 249,690   | 66.00  | 16,737  | 18,726  |         |         |         |
| Northport        | 574   | 589,435   | 78.00  | 46,320  | 44,207  | 10,840  | 71      | (783)   |
| Palermo          | 511   | 321,390   | 82.00  | 26,773  | 24,104  | 6,000   | 4,806   | 7,159   |
| Prospect         | 392   | 194,950   | 77.00  | 15,284  | 14,621  | 2,667   | 1,726   | 6,949   |
| Searsmont        | 558   | 356,759   | 86.00  | 31,068  | 26,756  | 5,263   | (330)   | 4,049   |
| Searsport        | 1,457 | 1,611,322 | 71.00  | 115,505 | 120,848 | 4,079   | 1,309   | 42,505  |
| Stockton Springs | 949   | 476,423   | 86.00  | 41,671  | 35,731  |         | 1,472   | 21,160  |
| Swanville        | 437   | 259,565   | 82.00  | 21,638  | 19,467  | 80      | 1,328   | 6,160   |
| Thorndike        | 534   | 248,205   | 84.00  | 21,182  | 18,615  | 2,000   | 3,533   | 468     |
| Troy             | 553   | 286,370   | 96.00  | 27,842  | 21,477  |         | 2,324   | 11,933  |
| Unity            | 1,014 | 682,415   | 94.00  | 64,795  | 51,181  | 18,000  | 1,294   | 13,067  |
| Waldo            | 324   | 211,913   | 83.00  | 17,835  | 15,893  | 3,000   | 3,340   | 2,269   |
| Winterport       | 1,694 | 764,156   | 130.00 | 100,459 | 57,311  |         | 5,032   | 46,702  |

**WASHINGTON COUNTY**

| Municipality   | Population<br>1950<br>Census | 1956      |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|----------------|------------------------------|-----------|-------------|------------|----------------------------|---------------|--|----------------|
|                |                              | Valuation | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| Addison*       | 846                          | 294,240   | 100.00      | 30,000     | 22,068                     |               |  |                |
| Alexander*     | 282                          | 191,534   | 84.00       | 16,296     | 14,365                     |               |  |                |
| Baileysville   | 1,821                        | 2,522,440 | 66.00       | 167,765    | 189,183                    |               | 1,959                                    | 40,066         |
| Beals*         | 590                          | 168,568   | 120.00      | 20,747     | 12,642                     |               |  |                |
| Beddington*    | 26                           | 52,314    | 62.00       | 3,258      | 3,923                      |               |  |                |
| Calais         | 4,589                        | 4,168,577 | 68.00       | 286,688    | 312,643                    | 140,277       | (946)                                    | 4,357          |
| Centerville*   | 63                           | 107,845   | 68.78       | 7,480      | 8,088                      |               |  |                |
| Charlotte*     | 252                          | 139,466   | 92.00       | 13,041     | 10,459                     |               |  |                |
| Cherryfield    | 904                          | 409,080   | 94.00       | 39,161     | 30,681                     |               |  |                |
| Columbia       | 352                          | 198,288   | 86.00       | 17,253     | 14,871                     |               | 18                                       | 8,350          |
| Columbia Falls | 550                          | 329,940   | 83.00       | 27,766     | 24,745                     | 7,190         | 1,439                                    | 752            |
| Cooper*        | 128                          | 114,815   | 66.00       | 7,665      | 8,611                      |               |  |                |
| Crawford*      | 83                           | 71,045    | 88.00       | 6,332      | 5,328                      |               |  |                |
| Cutler*        | 483                          | 164,938   | 113.00      | 18,934     | 12,370                     |               |  |                |
| Danforth       | 1,174                        | 357,205   | 130.00      | 47,102     | 26,790                     | 614           | 3,575                                    | 8,472          |
| Deblois*       | 59                           | 49,860    | 100.00      | 5,034      | 3,739                      |               |  |                |
| Dennysville    | 345                          | 106,470   | 106.00      | 11,594     | 7,985                      |               | 2,566                                    | 4,717          |
| East Machias*  | 1,101                        | 397,025   | 115.00      | 46,423     | 29,776                     |               |  |                |
| Eastport       | 3,123                        | 1,674,085 | 103.00      | 174,251    | 125,556                    | 48            | 7,966                                    | 86,811         |
| Harrington*    | 853                          | 316,640   | 80.00       | 25,907     | 23,748                     |               |  |                |
| Jonesboro      | 459                          | 381,141   | 56.60       | 21,956     | 28,585                     |               | 4,494                                    | 1,435          |
| Jonesport      | 1,727                        | 1,409,846 | 44.00       | 63,293     | 105,738                    |               | 19,320                                   | 8,750          |
| Lubec          | 2,973                        | 5,441,560 | 34.00       | 187,170    | 408,117                    | 69,089        | 11,660                                   | (2,450)        |
| Machias        | 2,063                        | 1,107,800 | 120.00      | 134,451    | 83,085                     | 72,000        | 6,684                                    | 4,158          |
| Machiasport*   | 781                          | 242,933   | 135.00      | 33,390     | 18,219                     |               |  |                |
| Marshfield*    | 221                          | 77,040    | 154.00      | 12,038     | 5,778                      |               |  |                |
| Meddybemps     | 109                          | 56,186    | 105.00      | 5,980      | 4,213                      |               | 578                                      | 2,158          |
| Milbridge      | 1,199                        | 950,505   | 57.00       | 55,019     | 71,287                     | 8,489         | (332)                                    | 7,234          |
| Northfield*    | 75                           | 140,540   | 68.00       | 9,635      | 10,540                     |               |  |                |
| Pembroke*      | 998                          | 324,555   | 110.00      | 36,262     | 24,341                     |               |  |                |
| Perry          | 613                          | 266,100   | 88.00       | 23,848     | 19,957                     | 56            | 2,016                                    | 6,797          |
| Princeton      | 865                          | 599,960   | 64.00       | 38,943     | 44,997                     | 29            | 471                                      | 12,627         |
| Robbinston*    | 554                          | 264,686   | 90.00       | 24,181     | 19,851                     |               |  |                |
| Roque Bluffs   | 80                           | 48,585    | 135.00      | 6,640      | 3,643                      |               |  |                |
| Steuben        | 784                          | 665,325   | 36.00       | 24,347     | 49,899                     |               | 65                                       | 11,682         |
| Talmadge       | 66                           | 71,000    | 74.00       | 5,281      | 5,325                      |               | 530                                      | 2,036          |

|                              |     |         |       |        |        |     |       |       |
|------------------------------|-----|---------|-------|--------|--------|-----|-------|-------|
| Vanceboro                    | 497 | 275,440 | 78.00 | 21,865 | 20,658 | 377 | 3,395 | 530   |
| Waite                        | 117 | 85,460  | 54.00 | 4,665  | 6,409  |     | 659   | 1,936 |
| Wesley*                      | 149 | 121,858 | 76.00 | 9,372  | 9,139  |     |       |       |
| Whiting*                     | 354 | 217,535 | 60.00 | 13,286 | 16,315 |     |       |       |
| Whitneyville                 | 227 | 177,755 | 74.00 | 13,318 | 13,331 | 3   | 301   | 6,810 |
| Codyville Plantation*        | 62  | 60,486  | 95.00 | 5,788  | 4,536  |     |       |       |
| Grand Lake Stream Plantation | 294 | 187,061 | 98.00 | 18,553 | 14,029 |     | 46    | 8,060 |
| No. 14 Plantation*           | 80  | 98,537  | 66.50 | 6,622  | 7,390  |     |       |       |
| No. 21 Plantation*           | 84  | 76,560  | 47.00 | 3,655  | 5,742  |     |       |       |

# YORK COUNTY

|                     |        |            |        |         |           |         |         |           |
|---------------------|--------|------------|--------|---------|-----------|---------|---------|-----------|
| Acton               | 473    | 721,615    | 72.00  | 52,325  | 54,121    | 2,903   | (1,944) | (6,824)   |
| Alfred*             | 1,112  | 733,004    | 70.00  | 52,066  | 54,975    |         |         |           |
| Berwick             | 2,166  | 3,358,960  | 39.00  | 132,835 | 251,922   | 105,824 | 12,318  | 31,839    |
| Biddeford           | 20,836 | 17,997,392 | 35.00  | 644,206 | 1,349,804 | 15,231  | 18,514  | 187,180   |
| Buxton              | 2,009  | 3,390,570  | 51.00  | 174,433 | 254,292   | 20,500  | 24,625  | 42,833    |
| Cornish             | 795    | 453,071    | 102.00 | 46,786  | 33,980    |         | 4,518   | 7,844     |
| Dayton              | 502    | 934,861    | 47.00  | 44,286  | 70,114    | 20,500  | (323)   | 949       |
| Eliot               | 2,509  | 1,956,382  | 84.00  | 166,446 | 146,728   | 110,800 | 15,544  | 1,263     |
| Hollis              | 1,214  | 2,251,535  | 44.00  | 99,982  | 168,865   | 130,489 | 10,482  | 2,182     |
| Kennebunk           | 4,273  | 7,605,985  | 42.00  | 323,081 | 570,448   | 393,750 | 35,326  | (349,667) |
| Kennebunkport       | 1,522  | 2,356,442  | 86.00  | 204,049 | 176,733   | 102,000 | 1,742   | 10,836    |
| Kittery*            | 8,380  | 7,511,990  | 41.00  | 312,813 | 563,399   |         |         |           |
| Lebanon             | 1,499  | 876,261    | 98.00  | 87,046  | 65,719    | 44,000  | 7,876   | (28,828)  |
| Limerick            | 961    | 634,410    | 80.00  | 51,548  | 47,580    | 3       | 9,878   | 1,193     |
| Limington*          | 851    | 441,098    | 130.00 | 57,966  | 33,082    |         |         |           |
| Lyman               | 499    | 427,471    | 52.00  | 23,232  | 32,060    |         | 5,873   | 13,695    |
| Newfield*           | 355    | 399,874    | 65.00  | 26,310  | 29,990    |         |         |           |
| North Berwick       | 1,655  | 1,053,224  | 88.00  | 94,123  | 78,991    | 23,727  | (9,877) | 29,424    |
| North Kennebunkport | 939    | 446,987    | 93.00  | 42,290  | 33,524    | 5       | 11,005  | 9,235     |
| Old Orchard Beach   | 4,707  | 6,588,400  | 74.00  | 489,863 | 494,130   | 336,393 | 1,727   | 97,032    |
| Parsonsfield        | 958    | 723,970    | 90.00  | 65,784  | 54,297    |         | 21,740  | 11,578    |
| Saco                | 10,324 | 17,686,090 | 43.00  | 767,818 | 1,326,456 | 501,951 | 10,015  | 91,026    |
| Sanford             | 15,177 | 20,592,313 | 39.60  | 888,498 | 1,544,423 | 145,000 | 107,546 | 25,326    |

**YORK COUNTY — Continued**

| Municipality  | Population<br>1950<br>Census | 1956       |             |            | 7½%<br>Legal<br>Debt Limit | Total<br>Debt | General Fund<br>Surplus and/or (Deficit) |                |
|---------------|------------------------------|------------|-------------|------------|----------------------------|---------------|--|----------------|
|               |                              | Valuation  | Tax<br>Rate | Commitment |                            |               | Appropriated                             | Unappropriated |
| Shapleigh     | 531                          | 507,609    | 95.00       | 48,660     | 38,070                     | 7,368         | 5,287                                    | (379)          |
| South Berwick | 2,646                        | 2,737,000  | 55.00       | 152,677    | 205,275                    | 89,447        | 5,597                                    | 482            |
| Waterboro     | 1,071                        | 1,202,700  | 50.00       | 61,020     | 90,202                     |               | 3,491                                    | 15,723         |
| Wells         | 2,321                        | 11,242,048 | 35.00       | 396,552    | 843,153                    | 207,704       | 56,133                                   | 22,700         |
| York          | 3,256                        | 8,997,310  | 47.75       | 432,845    | 674,798                    | 31,635        | 24,004                                   | 54,573         |

Presentation of statistics is based on the reports of the State Department of Audit and reports filed by independent accountants.

Cents omitted except as indicated.

\*Partial data from State Tax Assessor's records. Debt and Surplus data not reported for municipality.

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**STATISTICS**  
**ON**  
**COUNTIES**

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

December 31, 1956 As Compared With December 31, 1955

(Cents Omitted)

## ASSETS

| County       | December 31, 1956    |                                       |   |                          |                 |  |                 | December 31, 1955    |                                       |   |                          |                 |  |                 |
|--------------|----------------------|---------------------------------------|---|--------------------------|-----------------|--|-----------------|----------------------|---------------------------------------|---|--------------------------|-----------------|--|-----------------|
|              | Cash and Investments |                                       |   | Taxes<br>Receiv-<br>able | Other<br>Assets | Amount<br>Necessary<br>To Retire<br>Debt | Total<br>Assets | Cash and Investments |                                       |   | Taxes<br>Receiv-<br>able | Other<br>Assets | Amount<br>Necessary<br>To Retire<br>Debt | Total<br>Assets |
|              | General<br>Fund      | Sinking<br>and/or<br>Reserve<br>Funds | Equity<br>and/or<br>Probate<br>Accounts |                          |                 |  |                 | General<br>Fund      | Sinking<br>and/or<br>Reserve<br>Funds | Equity<br>and/or<br>Probate<br>Accounts |                          |                 |  |                 |
| Androscoggin | \$ 48,069            | \$ 4,871                              | \$ 10,153                               | \$                       | \$ 21,179       | \$ 40,300                                | \$ 124,572      | \$ 21,153            | \$ 4,678                              | \$ 10,524                               | \$ 16,432                | \$ 20,482       | \$ 62,100                                | \$ 135,369      |
| Aroostook    | 54,784               | 362,038                               | 3,399                                   | 49,588                   | 3,129           |  | 472,938         | 73,333               | 295,736                               | 3,185                                   | 42,219                   | 3,738           |  | 418,211         |
| Cumberland   | 2,783                | 20,679                                | 11,134                                  |                          |                 | 423,000                                  | 457,596         | 48,467               | 216,851                               | 11,065                                  |                          |                 | 480,000                                  | 756,383         |
| Franklin     | 54,441               |                                       | 3,160                                   | 10,303                   |                 |  | 67,904          | 39,965               |                                       | 3,073                                   | 8,435                    | 780             |  | 52,253          |
| Hancock      | 78,422               |                                       | 1,109                                   | 2,595                    | 2,602           |  | 84,728          | 91,276               |                                       | 1,907                                   | 4,493                    | 3,906           |  | 101,582         |
| Kennebec     | 98,268               |                                       | 8,873                                   | 124                      | 954             |  | 108,219         | 90,098               |                                       | 8,025                                   | 1,439                    | 37,708          |  | 137,270         |
| Knox         | 18,955               |                                       | 3,090                                   | 37                       |                 | 25,000                                   | 47,082          | 26,127               |                                       | 3,059                                   | 1,363                    |                 | 30,000                                   | 60,549          |
| Lincoln      | 32,229               | 26,059                                | 4,753                                   | 34                       |                 | 90,000                                   | 153,077         | 27,358               | 6,022                                 | 4,752                                   | 34                       |                 | 110,000                                  | 148,166         |
| Oxford       | 161,484              |                                       | 12,875                                  | 16,663                   | 12,601          |  | 203,623         | 104,407              |                                       | 12,496                                  | 18,460                   | 64,602          |  | 199,965         |
| Penobscot    | 95,854               | 35,330                                | 11,745                                  | 15,986                   | 41,143          | 35,000                                   | 235,058         | 77,068               | 30,000                                | 8,661                                   | 15,829                   | 21,198          | 42,000                                   | 194,756         |
| Piscataquis  | 5,408                |                                       | 19,358                                  | 30,851                   | 1,903           | 190,000                                  | 247,520         | 78,549               | 119,257                               | 21,141                                  | 24,153                   | 166             | 200,000                                  | 443,266         |
| Sagadahoc    | 1,732                | 157                                   | 2,973                                   |                          |                 |  | 4,862           | 3,821                | 6,152                                 | 901                                     |                          | 6,000           |  | 16,874          |
| Somerset     | 73,434               |                                       | 4,111                                   | 26,778                   | 827             |  | 105,150         | 53,732               |                                       | 4,001                                   | 23,143                   | 5,758           |  | 86,634          |
| Waldo        | 27,080               |                                       | 820                                     | 1,554                    | 1,374           |  | 30,828          | 8,086                |                                       | 215                                     | 5,150                    | 360             |  | 13,811          |
| Washington   |                      |                                       | (No Report on File)                     |                          |                 |  |                 | 81,145               |                                       | 937                                     | 11,623                   | 37,470          | 225,000                                  | 356,175         |
| York         | 36,009               | 44,648                                | 17,296                                  | 12,820                   | 1,159           | 33,845                                   | 145,777         | 57,509               | 43,720                                | 16,545                                  |                          | 2,237           | 39,280                                   | 159,291         |
|              | \$ 788,952           | \$ 493,782                            | \$ 114,851                              | \$ 167,333               | \$ 86,871       | \$ 837,145                               | \$ 2,488,934    | \$ 882,094           | \$ 722,416                            | \$ 110,487                              | \$ 172,773               | \$ 204,405      | \$ 1,188,380                             | \$ 3,280,555    |

# LIABILITIES, RESERVES, AND SURPLUS

| County       | Reserves<br>and/or<br>Accounts<br>Payable | Bonds,<br>Notes<br>and/or<br>Contracts<br>Payable | Equity<br>and/or<br>Probate<br>Accounts | Total<br>Liabilities<br>and<br>Reserves | Surplus and/or<br>(Deficit) |                     | Total<br>Liabilities<br>Reserves<br>and<br>Surplus |  | Reserves<br>and/or<br>Accounts<br>Payable | Bonds,<br>Notes<br>and/or<br>Contracts<br>Payable | Equity<br>and/or<br>Probate<br>Accounts | Total<br>Liabilities<br>and<br>Reserves | Surplus and/or<br>(Deficit) |                     | Total<br>Liabilities<br>Reserves<br>and<br>Surplus |
|--------------|---|---|---|---|-----------------------------|---------------------|--|--|---|---|---|---|-----------------------------|---------------------|--|
|              |   |   |   |   | Appro-<br>priated           | Unappro-<br>priated |  |  |   |   |   |   | Appro-<br>priated           | Unappro-<br>priated |  |
| Androscoggin | \$ 5,002                                  | \$ 40,300   | \$ 10,153                               | \$ 55,455                               | \$ 19,977                   | \$ 49,140           | \$ 124,572   |  | \$ 4,731                                  | \$ 62,100   | \$ 10,524                               | \$ 77,355                               | \$ 16,980                   | \$ 41,034           | \$ 135,369   |
| Aroostook    | 362,281                                   |   | 3,399                                   | 365,680                                 | 58,014                      | 49,244              | 472,938  |  | 295,736                                   |   | 3,185                                   | 298,921                                 | 48,990                      | 70,300              | 418,211  |
| Cumberland   | 20,679                                    | 423,000   | 11,134                                  | 454,813                                 | 1,678                       | 1,105               | 457,596  |  | 216,851                                   | 480,000   | 11,065                                  | 707,916                                 |                             | 48,467              | 756,383  |
| Franklin     |   |   | 3,160                                   | 3,160                                   | 28,049                      | 36,695              | 67,904   |  |   |   | 3,073                                   | 3,073                                   | 18,167                      | 31,013              | 52,253   |
| Hancock      |   |   | 1,109                                   | 1,109                                   | 1,713                       | 81,906              | 84,728   |  |   |   | 1,907                                   | 1,907                                   | 447                         | 99,228              | 101,582  |
| Kennebec     | 23,833                                    | 30,000  | 8,873                                   | 62,706                                  | (42)                        | 45,555              | 108,219  |  | 46  | 36,452  | 8,025                                   | 44,523                                  | 945                         | 91,802              | 137,270  |
| Knox         |   | 25,000  | 3,090                                   | 28,090                                  |                             | 18,992              | 47,082   |  |   | 30,000  | 3,059                                   | 33,059                                  |                             | 27,490              | 60,549   |
| Lincoln      | 28,150                                    | 90,000  | 4,755                                   | 122,905                                 | 332                         | 29,840              | 153,077  |  | 8,999                                     | 110,000   | 4,752                                   | 123,751                                 |                             | 24,415              | 148,166  |
| Oxford       | 1,394                                     |   | 12,875                                  | 14,269                                  | 17,149                      | 172,205             | 203,623  |  | 48,353                                    |   | 12,496                                  | 60,849                                  | 12,727                      | 126,389             | 199,965  |
| Penobscot    | 35,530                                    | 35,000  | 11,745                                  | 82,275                                  | 16,382                      | 136,401             | 235,058  |  | 30,003                                    | 42,000  | 8,661                                   | 80,664                                  | 21,663                      | 92,429              | 194,756  |
| Piscataquis  | 164                                       | 190,000   | 19,358                                  | 209,522                                 | 3,359                       | 34,639              | 247,520  |  | 167,904                                   | 200,000   | 21,141                                  | 389,045                                 | 12,976                      | 41,245              | 443,266  |
| Sagadahoc    | 1,427                                     |   | 2,973                                   | 4,400                                   |                             | 462                 | 4,862  |  | 25,609                                    |   | 901                                     | 26,510                                  |                             | (9,636)             | 16,874   |
| Somerset     |   |   | 4,111                                   | 4,111                                   | 32,753                      | 68,286              | 105,150  |  | 1,737                                     |   | 4,001                                   | 5,738                                   | 17,639                      | 63,257              | 86,634   |
| Waldo        |   |   | 820                                     | 820                                     |                             | 30,008              | 30,828   |  |   |   | 215                                     | 215                                     |                             | 13,596              | 13,811   |
| Washington   |   |   | (No Report on File)                     |   |                             |                     |  |  | 16  | 225,000   | 937                                     | 225,953                                 | 44,439                      | 85,783              | 356,175  |
| York         | 45,586                                    | 49,003  | 17,296                                  | 111,885                                 | 2,854                       | 31,038              | 145,777  |  | 41,988                                    | 55,228  | 16,545                                  | 113,761                                 | 8,926                       | 36,604              | 159,291  |
|              | \$ 524,046                                | \$ 882,303  | \$ 114,851                              | \$1,521,200                             | \$ 182,218                  | \$ 785,516          | \$2,488,934  |  | \$ 841,973                                | \$1,240,780                                       | \$ 110,487                              | \$2,193,240                             | \$ 203,899                  | \$ 883,416          | \$3,280,555  |



# Statement of Cash Receipts and Disbursements of the Sixteen Counties of the State of Maine

For The Year Ended December 31, 1956

(Cents Omitted)

|                                 | Andros-<br>coggin | Aroos-<br>took   | Cum-<br>ber-<br>land | Frank-<br>lin    | Han-<br>cock     | Kenne-<br>bec    | Knox             | Lin-<br>coln     | Ox-<br>ford      | Penob-<br>scot   | Pis-<br>cata-<br>quis | Saga-<br>dahoc   | Somer-<br>set    | Waldo            | Wash-<br>ington | York             |
|---------------------------------|-------------------|------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|------------------|-----------------|------------------|
| <b>RECEIPTS</b>                 |                   |                  |                      |                  |                  |                  |                  |                  |                  |                  |                       |                  |                  |                  |                 |                  |
| Revenue Items:                  |                   |                  |                      |                  |                  |                  |                  |                  |                  |                  |                       |                  |                  |                  |                 |                  |
| Fines and Costs                 | \$ 36,122         | \$142,197        | \$ 95,685            | \$ 12,144        | \$ 20,182        | \$ 57,716        | \$ 18,559        | \$ 13,985        | \$ 34,193        | \$105,870        | \$ 9,498              | \$ 21,104        | \$ 29,937        | \$ 15,657        |                 | \$101,503        |
| Fees of Office                  | 18,190            | 25,591           | 47,902               | 6,097            | 13,723           | 27,740           | 8,646            | 8,312            | 12,717           | 31,910           | 5,645                 | 6,518            | 12,644           | 7,944            |                 | 32,718           |
| Miscellaneous                   | 613               |                  | 3,611                |                  |                  |                  |                  |                  |                  | 1,739            |                       |                  | 1,498            |                  |                 |                  |
| Taxes:                          |                   |                  |                      |                  |                  |                  |                  |                  |                  |                  |                       |                  |                  |                  |                 |                  |
| Municipal                       | 241,589           | 134,301          | 470,668              | 54,616           | 101,070          | 122,953          | 90,967           | 103,274          | 207,456          | 254,533          | 29,085                | 70,614           | 92,940           | 96,452           |                 | 150,236          |
| Wild Land                       |                   | 18,173           |                      | 4,580            | 1,900            | 18               |                  | 75               | 8,244            | 7,728            | 26,671                |                  | 26,064           |                  |                 |                  |
| Road Repair                     |                   | 27,181           |                      | 11,223           | 2,694            | 479              |                  |                  | 22,613           | 18,959           | 18,143                |                  | 23,857           |                  |                 |                  |
| Other                           |                   | 8,789            |                      | 1,892            | 347              | 136              |                  | 16               | 2,185            | 2,427            | 3,025                 |                  | 4,201            |                  |                 |                  |
| Other Receipts:                 |                   |                  |                      |                  |                  |                  |                  |                  |                  |                  |                       |                  |                  |                  |                 |                  |
| Notes Issued                    | 130,000           |                  | 200,000              |                  |                  | 30,000           | 15,000           | 12,000           |                  | 50,000           |                       | 40,000           |                  | 40,000           |                 | 50,000           |
| Fines and Costs—State and Local | 3,941             |                  | 16,147               | 5,146            | 7,479            | 14,967           |                  |                  |                  | 23,825           | 5,992                 |                  | 7,846            | 5,293            |                 | 131,048          |
| Road Repair Accounts            |                   | 20,840           |                      | 27,102           | 919              | 419              |                  |                  |                  | 8,227            |                       |                  | 17,473           |                  |                 |                  |
| U. S. Treasury Bills Sold       |                   |                  | 25,656               |                  |                  |                  |                  |                  | 5,565            | 26,557           | 119,930               |                  |                  |                  |                 |                  |
| Other                           | 5,296             | 1,566            | 46,438               | 1,624            | 1,561            | 7,125            | 579              | 4,199            | 32,449           | 17,266           | 2,416                 | 6,250            | 8,320            | 2,623            |                 | 14,741           |
| <b>TOTAL RECEIPTS</b>           | <b>\$435,751</b>  | <b>\$378,638</b> | <b>\$ 906,107</b>    | <b>\$124,424</b> | <b>\$149,875</b> | <b>\$261,553</b> | <b>\$133,842</b> | <b>\$141,847</b> | <b>\$325,422</b> | <b>\$540,814</b> | <b>\$228,632</b>      | <b>\$144,486</b> | <b>\$224,780</b> | <b>\$167,969</b> |                 | <b>\$480,246</b> |
| <b>DISBURSEMENTS</b>            |                   |                  |                      |                  |                  |                  |                  |                  |                  |                  |                       |                  |                  |                  |                 |                  |
| Buildings                       | \$ 27,139         | \$ 23,243        | \$ 77,730            | \$ 4,504         | \$ 23,143        | \$ 15,816        | \$ 9,054         | \$ 7,362         | \$ 12,715        | \$ 33,650        | \$ 17,546             | \$ 3,548         | \$ 10,478        | \$ 5,181         |                 | \$ 14,215        |
| Support of Prisoners            | 29,818            | 28,518           | 76,070               | 4,803            | 6,747            | 27,523           | 9,829            | 2,502            | 4,120            | 33,397           | 5,789                 | 6,355            | 13,439           | 19,781           |                 | 27,577           |
| Sheriff's Department            | 27,903            | 21,066           | 51,608               | 4,066            | 22,909           | 15,254           | 13,407           | 12,006           | 28,383           | 18,634           | 5,435                 | 6,615            | 21,244           | 16,666           |                 | 22,459           |
| County Offices                  | 71,920            | 80,911           | 157,931              | 24,597           | 50,564           | 86,614           | 34,630           | 35,700           | 64,778           | 96,333           | 23,438                | 37,245           | 56,248           | 26,291           |                 | 110,427          |
| County Courts                   | 64,862            | 99,161           | 120,103              | 6,863            | 20,874           | 33,702           | 21,154           | 15,358           | 29,866           | 86,601           | 8,976                 | 22,072           | 21,590           | 14,653           |                 | 79,130           |
| Debt and Interest               | 155,799           |                  | 266,147              |                  |                  |                  | 20,853           | 24,227           | 29,866           | 57,950           | 15,500                | 40,469           |                  | 40,552           |                 | 56,480           |
| Highways and Bridges            | 220               | 2,970            | 303,878              | 9,813            | 4,590            | 7,800            | 19,020           | 10,000           | 69,265           | 24,271           |                       | 215              | 10,271           | 3,809            |                 | 13,710           |
| Road Repair Accounts            |                   | 46,450           |                      | 41,856           | 2,618            | 2,016            |                  |                  | 32,435           | 94,791           | 30,941                |                  | 43,784           |                  |                 |                  |
| Fines and Costs—State and Local | 3,941             |                  | 16,147               | 5,146            | 7,479            | 14,967           |                  |                  |                  | 23,825           | 5,992                 |                  | 7,846            | 5,293            |                 | 118,971          |
| Capital Reserve Fund            |                   | 60,000           |                      |                  |                  |                  |                  | 20,000           |                  | 10,000           |                       |                  |                  |                  |                 | 10,000           |
| Other                           | 27,032            | 34,868           | 78,348               | 8,300            | 23,805           | 49,691           | 13,067           | 9,821            | 26,784           | 39,492           | 188,155               | 28,057           | 20,177           | 16,748           |                 | 48,024           |
| <b>TOTAL DISBURSEMENTS</b>      | <b>\$408,634</b>  | <b>\$397,187</b> | <b>\$1,147,962</b>   | <b>\$109,948</b> | <b>\$162,729</b> | <b>\$253,383</b> | <b>\$141,014</b> | <b>\$136,976</b> | <b>\$268,346</b> | <b>\$518,944</b> | <b>\$301,772</b>      | <b>\$146,576</b> | <b>\$205,077</b> | <b>\$148,974</b> |                 | <b>\$500,993</b> |

# Statement of Departmental Operations of the Sixteen Counties of the State of Maine

For The Year Ended December 31, 1956

(Cents Omitted)

|                               | Andros-<br>coggin | Aroos-<br>took | Cum-<br>ber-<br>land | Frank-<br>lin | Han-<br>cock | Kenne-<br>bec | Knox      | Lin-<br>coln | Ox-<br>ford | Penob-<br>scot | Pis-<br>cata-<br>quis | Saga-<br>dahoc | Som-<br>erset | Waldo    | Wash-<br>ington | York     |
|-------------------------------|-------------------|----------------|----------------------|---------------|--------------|---------------|-----------|--------------|-------------|----------------|-----------------------|----------------|---------------|----------|-----------------|----------|
| BALANCES FORWARD—JAN. 1, 1956 | \$16,980          | \$             | \$                   | \$ 5,300      | \$           | \$            | \$        | \$           | \$          | \$             | \$10,000              | \$             | \$            | \$       |                 | \$ 8,926 |
| ADD:                          |                   |                |                      |               |              |               |           |              |             |                |                       |                |               |          |                 |          |
| Tax Commitment                | 230,708           | 159,843        | 470,668              | 61,064        | 101,071      | 121,656       | 89,716    | 103,342      | 214,476     | 262,670        | 61,756                | 70,615         | 119,005       | 92,855   |                 | 163,056  |
| Revenue Applied               | 44,346            | 103,420        | 137,160              | 17,615        | 21,500       | 64,800        | 18,992    | 13,500       | 30,000      | 108,500        | 8,000                 | 15,000         | 35,000        | 24,975   |                 | 70,100   |
| Transfers from Surplus        | 10,540            |                |                      | 41,667        | 42,907       |               |           |              |             |                |                       |                | 15,869        | 17,415   |                 | 21,000   |
| Actual Revenue over Estimate  | 10,579            | 64,368         | 10,038               | 626           | 12,406       | 52,381        | 8,214     | 8,797        | 28,266      | 31,019         | 7,242                 | 12,622         | 9,079         |          |                 | 58,013   |
| Miscellaneous                 | 5,343             | 808            | 4,530                | 179           | 858          |               | 463       |              |             | 9,038          | 793                   | 108            |               | 810      |                 | 9,597    |
| Total                         | 318,496           | 328,439        | 622,396              | 84,784        | 177,502      | 281,744       | 117,385   | 125,639      | 272,742     | 411,227        | 87,791                | 98,345         | 178,953       | 136,055  |                 | 330,692  |
| DEDUCT:                       |                   |                |                      |               |              |               |           |              |             |                |                       |                |               |          |                 |          |
| Operating Expenditures        | 275,101           | 290,731        | 670,766              | 64,143        | 152,632      | 275,123       | 126,014   | 114,091      | 226,925     | 367,040        | 89,238                | 93,383         | 151,710       | 103,680  |                 | 311,932  |
| BALANCES—DEC. 31, 1956        |                   |                |                      |               |              |               |           |              |             |                |                       |                |               |          |                 |          |
| Carried Forward to 1957       | 19,977            |                | 1,678                | 15,365        | 631          |               |           | 332          |             | 1,342          | 1,137                 |                | 9,921         |          |                 | 2,855    |
| Lapsed to Surplus             | 23,418            | 37,708         | (50,048)             | 5,276         | 24,239       | 6,621         | (8,629)   | 11,216       | 45,817      | 42,845         | (2,584)               | 4,957          | 17,322        | 32,375   |                 | 15,905   |
|                               | \$43,395          | \$37,708       | \$(48,370)           | \$20,641      | \$24,870     | \$ 6,621      | \$(8,629) | \$11,548     | \$45,817    | \$44,187       | \$(1,447)             | \$ 4,957       | \$27,243      | \$32,375 |                 | \$18,760 |

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