

MAINE STATE LEGISLATURE

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v. 43 *Forty-third Report*

OF THE

STATE AUDITOR



for period

JULY 1, 1961 TO JUNE 30, 1962



MICHAEL A. NAPOLITANO
STATE AUDITOR



FORTY-THIRD REPORT OF THE STATE AUDITOR

Chapter 19, Revised Statutes of 1954, as amended, provides in part, "... 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 . . ."

1954-1955

THE
JOURNAL
OF
THE
ROYAL
ANTHROPOLOGICAL
INSTITUTE
OF GREAT
BRITAIN
AND IRELAND
PART I
1906

November 30, 1962

TO GOVERNOR JOHN H. REED AND MEMBERS
OF THE ONE HUNDRED AND FIRST LEGISLATURE

In compliance with statutory requirements, I submit herewith the annual report of the State Auditor for the fiscal year ended June 30, 1962. The financial data presented herewith are based upon the accounting records maintained in the Bureau of Accounts and Control.

Scope of Examination

We have made an extensive examination of major pertinent transactions; such as, appropriations and dedicated revenues, carrying balances, transfers and reserves; verified cash balances by direct communication with the depositories; securities in custody of the State Treasurer were inspected; other securities were verified by direct correspondence with the custodial banks. Verified other assets and liabilities by such other auditing procedures as were considered necessary in the circumstances, and tested major sources of revenue on a selective basis. We did not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial transactions on a selective basis in our postaudits of the activities of the major State departments during the year. The results of these audits, together with comments, exceptions, and recommendations are contained in our individual audit reports submitted to the respective departments.

Auditor's Opinion

Based on our examinations, it is our opinion that, except for the exclusion of certain trust and operating fund transactions and balances recorded and controlled locally by State agencies and not reflected herein, the accompanying financial statements present fairly the financial position of the operating funds of the State of Maine at June 30, 1962, and the results of their operations for the fiscal year then ended, in conformity with generally accepted governmental accounting principles applied on a consistent basis.

Respectfully submitted,

Michael A. Napolitano

State Auditor

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COMMENTARY AND RECOMMENDATIONS

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:

- I. To perform a postaudit of all accounts and other financial records of the state government or any department or agency thereof, and to report annually on this audit, and at such other times as the legislature may require;
- II. To install uniform accounting systems and perform annual postaudits of all accounts and other financial records of the several counties . . . ;
- III. To install uniform accounting systems and perform audits for cities, towns, and villages as required by sections 24 to 29 inclusive, of chapter 90-A;
- IV. To install uniform accounting systems and perform postaudits for the clerks of superior courts, judges and recorders of municipal courts, trial justices and probation officers, . . . ;
- V. To perform a postaudit of all accounts and other financial records of the state normal schools and teachers colleges, the Maine Port Authority, and the Maine Forestry District;
- VI. To serve as a staff agency to the legislature, or any of its committees, or to the governor in making investigations of any phase of the state's finances.

* * * *

Our audit program has continued to effect more current continuous postauditing of departments, particularly those wherein the major financial responsibilities and transactions are concentrated; such as, State Highway Commission, State Treasury, Bureau of Taxation, Health and Welfare, and Liquor Commission. This program is necessarily flexible to allow for special audits when requested or circumstances arise.

The audit policy adopted by the Department provides that audits be made in conformance with generally accepted auditing standards and the utilization of all of the auditing procedures considered necessary in the circumstances surrounding each examination.

In order to conduct continuing review of State activities, the audit program established, provides for the examination of all departments and agencies on an annual basis and copies of the reports thereon transmitted to the respective department, the Governor, Commissioner of Finance and Administration, and the State Controller.

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.

A primary objective of the individual departmental report is to set forth the major findings resulting from these audits, and to include comments and recommendations for the improvement of accounting procedures and practices, strengthen inventory and equipment controls, and for fostering compliance with established procedures.

It is in the interests of sound administration that the validity of all recommendations be explored by department heads and to implement those which are practicable.

* * * *

The departmental postaudit reports will be most effective and the purposes which they serve will be more likely to be accomplished if they were made available to a committee of the legislature.

* * * *

Chapter 11, Section 17 of the Revised Statutes of 1954, as amended, requires that the Governor and Executive Council “. . . shall cause an audit of the books of the state to be made once in every four years by auditors other than those employed by the state department of audit.”

The certified public accounting firm of Ernst and Ernst, Portland, Maine, was engaged to conduct the audit for the quadrennial period ended June 30, 1962. The report of examination is due for release in December, 1962.

* * * *

Our audit procedures, programs, and departmental audit reports were made available to the firm for review. It is contemplated that a number of the recommendations will follow closely those previously made by the State Auditor and other independent auditing firms.

Opportunities continue to exist in several areas of the State's financial operation to strengthen internal controls. In a number of cases, improvements in the accounting records and fiscal procedures of departments and agencies can be realized by administrative action.

* * * *

The firm of The Frank C. Brown & Company, Management Consultants of New York, were engaged to study and review clerical accounting and data processing activities of the several departments of State Government. The report of the survey is to be submitted to the Legislative Research Committee.

* * * *

Consideration should be given to establishing an effective dual control in the handling of securities in custody of the State Treasurer. The dual control comprised of representatives of the Banking and Treasury departments was discontinued several years ago.

The demand deposits in the various banks should be reduced to a minimum. The cash flow study to be effective must be continuous, in order to determine the availability of cash for investment purposes. As State revenues and disbursements continue to increase, the yield on investments becomes an important source of revenue to be considered. It is again recommended that the fiscal officers give consideration to granting deposits on certificates of deposits thereby reducing interest-free balances maintained in various banks in the State.

* * * *

Amendatory legislation was enacted which ratified existing procedures pertaining to check disbursements by the State Controller. However, the present practices should be reviewed to determine if the responsibility of those activities pertaining to the control of checks issued and reconciliation of negotiated checks is properly delegated.

* * * *

Legislative consideration should be given to the various type of funds deposited and administered locally by State agencies; such as, personal funds and securities of patients and inmates in the institutions. A maximum allowable balance should be established as to the amount to be retained at the local level, and that the excess be deposited with the State Treasurer.

Previous legislation that brought about the revision of the general laws relating to municipalities has accomplished much to clarify the operations of local government. Similar consideration should be given to a revision of certain statutory provisions of Chapter 89 to clarify the fiscal operations of county government.

* * * *

The State Controller has under consideration audit recommendations made to review fiscal policies of several departments to effect improvement of accounting records and procedures, and internal control.

* * * *

A review of the accounts of the Maine State Retirement System has indicated that a number of accounts were being carried for employees and teachers on military leave. A sample test of these accounts has revealed that contributions were made by the State in behalf of certain employees beyond the effective date (August 28, 1957) of Chapter 63-A, Section 3, Paragraph VI, which provides in part:

" . . . No such credits shall be allowed to count toward a state retirement benefit beyond the period of first enlistment or induction into the armed forces unless the individual involved is compelled to continue service under some mandatory provision."

It is recommended that a review be made of the accounts of members on military leave in order to eliminate such amounts as may have been credited contrary to the provisions of the statute.

* * * *

As recommended in prior years' reports, the Liquor Commission is required to comply with the statutory provision which limits the merchandise inventory on hand . . . the value of which, shall not at any time exceed the amount of working capital authorized.

Since additional stores have been established, the requisite of increasing the amount of the statutory working capital should be reviewed.

During the year, interim audits were conducted of fifty stores operated by the Liquor Commission. The scope of examination was directed to cash funds, physical count of liquor stock, and verification of reports filed by the store managers. Exceptions noted in several stores pertained to deviations from established fiscal policies and procedures. Corrective action was taken by the Commission immediately upon notification.

State regulations should require the maintenance of a uniform system of accounting by State departments to reflect operating costs of State owned vehicles and to provide record of use.

* * * *

During the course of test checking personnel authorizations pertaining to departmental audits, an employee on military leave since 1942 was ruled to have "return from leave rights" to State employment. This employee was entitled to accumulated vacation credits earned during military leave, and payable at the current pay rate.

Subsequent to being reemployed, a "Termination — Leave of Absence" from State service was effected and a cash settlement was made by the department for vacation credits. The number of days earned were computed from date of military leave to August 28, 1957, which was the effective date that the accumulation of such credits ceased by statutory provisions.

However, our review disclosed that the effective date to accumulate such credits began on July 1, 1951. Thus, the credits allowed for the period prior to that date resulted in a substantial overpayment to the employee.

Attention was directed to the department to initiate action to recover the apparent overpayment.

* * * *

Personnel records required to be maintained by the State departments covering employees on military leave should be reviewed and verified by the Director of Personnel as to current status.

The propriety of expenditures to certain individuals for "miscellaneous professional fees or special services" which are separately billed and classified as contractual services is questioned. Particularly such payments to individuals who are regularly employed by the State and receiving current salaries classified as personal services.

Such payments are not subject to any withholdings, taxes, retirement, etc.; circumvents the general fund line category personal services budget limitations; and the established compensation plan limits.

* * * *

The Director of Personnel should review and define contractual services involving employees of the State, and a definite policy should be established.

A review should be made of "unclassified service positions" held by officers and employees to determine if such positions are within the provisions of Section 11, Chapter 63 of the Personnel Law.

* * * *

For reporting purposes, changes were made by the State Controller in the financial statements presentation under Public Service Enterprises. The amounts of financing provided by bond issues are the basis of fixed asset values, and the amortization payments of indebtedness made are reflected as valuation reserves applied to the fixed assets.

* * * *

We have observed a continually increasing sincere desire on the part of State officials and employees to comply with statutes, regulations, and proper accounting principles. The Department of Audit is most appreciative for the excellent cooperation received from the State officials and for the courtesies extended to members of the audit staff.

GENERAL FUND

The recognized assets of the general fund were comprised principally of cash, investments, receivables, and advances to other funds. State owned land, buildings, and equipment are excluded from the assets although records are maintained as to their value.

Cash and the investments, consisting of United States Government securities, were verified either by personal observation or direct confirmation; and the advances to other funds for working capital purposes were accounted for in the respective funds. These advances were made from the unappropriated surplus account either by legislative action or by approval of the Governor and Executive Council.

Receivables include certain taxes assessed as provided by statute, but are not due and payable until a later date. Open accounts due the State for various services rendered are circularized during the year by the Department of Audit to ascertain their asset value. A substantial reserve has been established to cover estimated losses.

Liabilities have been reviewed and appear to be properly stated. In addition to the current accounts payable, the liabilities include large prepayments from the Federal Government for health and welfare programs. The amount "due to other funds" consisted for the most part of allocations made from the bond issue of 1960 for construction purposes.

The increase in total reserves as compared with the previous year was reflected principally in the appropriation balances carried forward by statute at the year end, and the available balance of the reserve for nonrecurring items to complete authorized construction and expansion projects in the ensuing year.

The surplus is segregated to reflect appropriated surplus, which earmarks the amounts specifically set aside; and unappropriated surplus, from which appropriations usually are made by the legislature for nonrecurring projects. Unappropriated surplus showed a net decrease of \$4,809,675 for the fiscal year.

Revenues derived from the major tax sources showed increases over the previous year, particularly from sales and use taxes, cigarette, liquor, and beer taxes. Expenditures for departmental operations reflected increases as compared with the previous year, and were attributed principally to activities pertaining to health and welfare, institutions, and educational departments.

GENERAL FUND

The General Fund is used to finance the major activities of State Government. These activities are financed from appropriations authorized by legislature on a budgetary basis prepared from estimates of revenues to be received and from estimates of monies to be expended.

COMPARATIVE BALANCE SHEET		At June 30 1962	Change From Prior Year Increase or Decrease
RECOGNIZED ASSETS			
Cash		\$ 3,450,383	\$ 338,167
Investments		15,214,401	2,103,888
Taxes and Accounts Receivable (net)		3,982,042	28,409
Due from Other Funds		170,744	63,044
Working Capital Advances (contra)		4,800,513	
Other Assets		333,762	255,384
Contract with Canadian National Railways 1959-85		800,000	33,333
Total Recognized Assets		\$28,751,845	\$2,639,319
LIABILITIES			
Accounts Payable		\$ 766,129	\$ 3,671
Due to Other Funds		1,430,408	1,285,211
Other Current Liabilities		3,388,880	237,020
Total Liabilities		5,585,417	1,051,862
RESERVES			
Authorized Expenditures for Operations		5,847,596	2,433,615
Authorized Expenditures for Nonrecurring Items		5,979,925	886,282
State Contingent Account		450,000	
Contingencies		243,900	214,500
Construction Reserve Allocations		15,527	252,846
Total Reserves		12,536,948	2,852,551
SURPLUS			
Appropriated:			
Operating Capital		2,000,000	
Advances to Other Funds (contra)		4,800,513	
Bar Harbor Ferry Terminal		800,000	33,333
Urban Planning and Ferry Service Advances		170,510	63,000
Repair Fund — Private and Special Laws of 1961		340,000	340,000
		8,111,023	369,667
Unappropriated		2,518,457	4,809,675
Total Surplus		10,629,480	4,440,008
Total Liabilities, Reserves, and Surplus		\$28,751,845	\$2,639,319

GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended June 30, 1962	Change From Prior Year
		Increase or Decrease
REVENUES		
State Tax on Wild Lands	\$ 861,205	\$ 310,861
Inheritance and Estate Tax	3,698,930	89,256
Sales and Use Tax	29,529,156	1,040,253
Cigarette Tax	8,064,872	1,206,193
Tax on Public Utilities	3,959,656	243,335
Tax on Insurance Companies	2,566,983	88,174
Commission on Pari Mutuels	1,098,663	5,301
Other Taxes	1,051,002	65,017
From Federal Government	15,048,446	731,241
From Cities, Towns, and Counties	1,040,672	41,962
Service Charges for Current Services	2,482,202	130,931
Liquor and Beer (net)	10,736,554	1,363,079
Other Revenues	1,372,945	28,118
Contributions and Transfers from Other Funds	342,732	57,738
Total Revenues	\$81,854,018	\$4,830,865
EXPENDITURES		
General Administration	\$ 3,869,820	\$ 388,030
Protection of Persons and Property	1,983,857	37,619
Development and Conservation of Natural Resources	3,387,728	526,330
Health, Welfare, and Charities	26,814,715	1,347,995
Mental Health and Corrections	13,038,713	445,380
Education and Libraries	27,086,874	4,790,000
Miscellaneous	930,571	199,195
Contributions and Transfers to Other Funds	5,866,355	325,170
Debt Retirement	420,000	270,000
Interest on Bonded Debt	110,200	4,350
Total Expenditures	\$83,508,833	\$7,549,309

GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS		Fiscal Year Ended June 30, 1962
BALANCE AT BEGINNING OF YEAR		\$7,328,132
ADDITIONS		
Available Funds	\$85,346,862	
Departmental Expenditures	78,456,132	
Excess of Available Funds Over Expenditures	6,890,730	
Balances Carried Forward—June 30, 1962	5,847,596	
Unexpended Balances Lapsed		1,043,134
Actual Revenue	64,539,876	
Estimated Revenue	63,815,700	
Excess of Actual Over Estimated Revenue		724,176
Overlay		9,528
Lapsed Balances and Transfers From Appropriations From Unappropriated Surplus		39,541
Annual Payment on Canadian National Railways Contract		33,333
Refund Airport Construction Projects		129,960
Refund Expense Tar Cases		30,059
Adjustment of Prior Years' Transactions		17,077
Total		9,354,940
DEDUCTIONS		
Appropriations From Unappropriated Surplus —		
By Regular Session of 100th Legislature for 1961-62	5,758,048	
By Special Session of 100th Legislature for 1961-62	574,777	
Transfer From Reserve for Contingencies for Purchase of Land	34,500	
Total Appropriations From Unappropriated Surplus	6,367,325	
Amounts Reserved —		
Contingencies	125,500	
Restore Contingent Account	302,403	
Restore Group Life Insurance Fund	41,255	
Total		6,836,483
BALANCE AT THE END OF YEAR		<u>\$2,518,457</u>

Note: The general fund surplus will be reduced by July 1, 1962 by \$502,633, as a result of appropriations by One Hundredth Legislature.

GENERAL HIGHWAY FUND

General highway fund assets are represented principally by cash, securities, receivables, and advances to other funds. Cash and investments, consisting of United States Government short term obligations, were verified either by written confirmation or personal observation.

Receivables were comprised principally of matching funds due from the United States Bureau of Public Roads as its participating share of highway construction costs of approved projects. Additional amounts were due from various counties and municipalities for costs of construction or related services. Mail verifications were made of receivables unpaid at the year end.

Working capital advances made to the highway garage account for the purchase of new equipment, capital outlay for new and additional plant facilities, and advances made to toll bridge funds for financing and operating purposes have been checked with the corresponding funds.

Current payables were liquidated subsequent to the close of the fiscal year. The reserve for authorized expenditures represented the unexpended balances of accounts which were carried forward to the ensuing year.

The surplus is segregated to reflect the amounts allocated for working capital to the highway garage and advances to toll bridges; and the amount unappropriated. The unappropriated surplus account showed a net decrease of \$1,675,808 for the fiscal year.

Revenues credited to General Highway Fund during the year showed an increase of \$1,156,904 as compared with the previous year. Major sources contributing to the increase were gasoline and use fuel taxes, and federal funds received for construction purposes.

Expenditures for operations and reduction of the bonded indebtedness reflected an increase of \$1,316,429 over the previous year. Increases were noted in the expenditures for construction and maintenance programs, and decreases in the costs for bond retirement and general administration expenses.

GENERAL HIGHWAY FUND

The General Highway Fund is established to segregate funds for the construction and maintenance of State and State aid roads, the construction and maintenance of interstate, intrastate and international bridges, and for other specified items of expenditures. The fund finances the operations of the Highway Department and its allied divisions from revenues earmarked for that purpose. These revenues are derived primarily from gasoline taxes, motor vehicle registrations, and grants from the Federal Government.

COMPARATIVE BALANCE SHEET		At June 30 1962	Change From Prior Year Increase or Decrease
RECOGNIZED ASSETS			
Cash		\$ 2,395,167	\$1,534,125
Investments		10,537,172	598,834
Taxes and Accounts Receivable (net)		5,880,153	4,117,151
Due From Other Funds		1,173,250	3,425
Working Capital Advances		4,176,004	399,100
Other Assets		39,586	4,035
Due From Proceeds of Bonds Authorized — Not Issued		10,100,000	1,400,000
Total Recognized Assets		\$34,301,332	\$2,173,500
LIABILITIES			
Accounts Payable		\$ 332,027	\$ 118,307
Due to Other Funds		39,236	3,985
Other Current Liabilities		14,149	8,256
Total Liabilities		385,412	122,578
RESERVES			
Authorized Expenditures for Operations		23,739,683	3,331,055
SURPLUS			
Appropriated:			
Advances to Other Funds		4,176,004	399,100
Advances to Toll Bridges		1,173,250	3,425
Total Appropriated		5,349,254	395,675
Unappropriated		4,826,983	1,675,808
Total Surplus		10,176,237	1,280,133
Total Liabilities, Reserves, and Surplus		\$34,301,332	\$2,173,500

GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended June 30, 1962	Change From Prior Year
		Increase or Decrease
REVENUES		
Gasoline Tax (net)	\$23,642,760	\$ 525,847
Use Fuel Tax (net)	576,860	102,005
Motor Carrier Tax (net)	33,222	3,472
Motor Vehicle Registrations and Drivers' Licenses	10,166,279	424,014
Other Taxes	217,919	174,048
From Federal Government	17,888,062	799,732
From Cities, Towns, and Counties	1,987,947	29,199
Service Charges for Current Services	185,662	89,280
Other Revenues	794,450	34,946
Contributions and Transfers From Other Funds	622,441	440,585
Total Revenues	\$56,115,602	\$1,156,904
EXPENDITURES		
General Administration	\$ 1,949,171	\$ 343,658
Protection of Persons and Property	2,219,001	100,513
Highways and Bridges—		
Highway Construction	31,291,129	1,865,960
Highway Maintenance	10,513,136	453,552
Bridge Construction	1,235,728	22,270
Bridge Maintenance	1,550,760	716,985
Snow Removal and Sanding	5,422,078	61,704
Other	664,383	83,207
Interest on Bonded Indebtedness	699,763	2,146
Contributions and Transfers to Other Funds	967,518	178,184
Debt Retirement	3,150,000	1,500,000
Total Expenditures	\$59,662,667	\$1,316,429

GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1962
BALANCE AT BEGINNING OF YEAR	\$6,502,790
ADDITIONS	
Available Funds	\$84,621,103
Expenditures	59,662,667
Excess of Available Funds Over Expenditures	24,958,436
Balances Carried Forward — June 30, 1962	23,739,683
Unexpended Balances Lapsed	1,218,753
Actual Revenue	35,106,513
Estimated Revenue	34,969,438
Excess of Actual Over Estimated Revenue	137,075
Overlay	805,220
Return of Advances —	
Passagassawaukeag River Bridge	500,000
Augusta Memorial Bridge	100,000
Adjustment of Prior Years' Transactions	600,000
Total	451
	9,264,289
DEDUCTIONS	
Appropriations From Unappropriated Surplus —	
Allocations by — Legislature	3,100,000
— Commission	938,206
Total Appropriations From Unappropriated Surplus	4,038,206
Working Capital Advances to the Highway Garage	399,100
Total	4,437,306
BALANCE AT END OF YEAR	\$4,826,983

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are established to account for monies derived from special taxes and other sources to finance certain activities. These activities are usually determined by statutory enactments and administered by commissions, boards, or appointed officials. Budgetary control is maintained to the extent that expenditures shall not exceed available funds, and that any balances unexpended shall not lapse but be carried forward to the ensuing year for the same specific purposes.

COMPARATIVE BALANCE SHEET	At	Change From
	June 30 1962	Prior Year Increase or Decrease
RECOGNIZED ASSETS		
Cash	\$1,144,035	\$501,883
Investments	3,175,211	418,539
Taxes and Accounts Receivable (net)	179,277	225,179
Due From Other Funds	443,273	
Other Assets	131,933	63,539
Total Recognized Assets	\$5,073,729	\$ 78,296
LIABILITIES		
Accounts Payable	\$ 195,573	\$112,335
Due to Other Funds	130,510	63,000
Other Current Liabilities	46,796	12,246
Total Liabilities	372,879	187,581
RESERVES		
Authorized Expenditures for Operations	4,700,850	265,877
Total Liabilities and Reserves	\$5,073,729	\$ 78,296

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended June 30, 1962	Change From Prior Year
		Increase or Decrease
REVENUES		
Maine Forestry District Tax	\$ 528,937	\$ 30
Gasoline Tax (net)	113,788	23,684
Hunting and Fishing Licenses	1,839,029	7,845
Potato Tax	254,566	5,061
Sardine Development Tax	196,756	287,778
Tax on Insurance Companies	117,059	2,249
Other Taxes	705,858	46,427
From Federal Government	4,904,548	451,992
From Cities, Towns, and Counties	116,645	906
Service Charges for Current Services	1,265,918	54,696
Other Revenues	126,884	66,203
Contributions and Transfers From Other Funds	120,763	31,283
Total Revenues	10,290,751	722,170
EXPENDITURES		
General Administration	165,243	29,439
Protection of Persons and Property	700,292	75,153
Development and Conservation of Natural Resources	4,830,474	140,893
Health, Welfare, and Charities	818,283	6,504
Education and Libraries	1,485,477	29,040
Maine Employment Security Commission	2,081,989	232,290
Contributions and Transfers to Other Funds	464,645	89,428
Total Expenditures	10,546,403	262,881
Excess of Expenditures Over Revenues	255,652	
Excess of Revenues Over Expenditures		985,051
Reserve for Authorized Expenditures—Beginning of Year	4,966,727	730,845
Adjustment of Prior Years' Transactions	91,228	92,674
Nonrevenue Receipts	81,002	81,002
RESERVE FOR AUTHORIZED EXPENDITURES—END OF YEAR	\$ 4,700,849	\$265,878

OTHER FUNDS

Various other funds are maintained within the accounting structure of the State to record activities for specific purposes and to segregate assets of a trust or agency nature. These funds are not financed by legislative appropriations nor subject to the same budgetary controls as are exercised over other funds. Expenditures are made therefrom only for authorized purposes and limited to the amount of available funds.

BALANCE SHEET AT JUNE 30, 1962	Public Service Enterprises	Working Capital Funds	Proceeds of General Bond Issues	Trust and Agency Funds	Maine Employment Security Fund
RECOGNIZED ASSETS					
Cash	\$ 613,076	\$ 970,905	\$2,263,836	\$1,030,801	\$ 283,659
Deposits with Federal Government					21,933,356
Investments	300,572	1,364,750	1,498,027	73,070,397	
Taxes and Accounts Receivable (net)	14,162	386,663		146,159	778,636
Due From Other Funds		77,642	917,000	46,202	
Inventories	3,110,071	1,104,044			
Other Assets	723,250	1,500		524	
Plant and Equipment, Less Depreciation - Amortization	5,906,608	5,561,139			
Total Recognized Assets	\$10,667,739	\$9,466,643	\$4,678,863	\$74,294,083	\$22,995,651
LIABILITIES					
Accounts Payable	\$ 267,799	\$ 257,288	\$ 5,202	\$ 10,973	\$ 56
Due to Other Funds	1,213,250	14,707			
Other Current Liabilities	27,894		5,725	369,285	
Bonds Payable	5,290,000				
Total Liabilities	6,798,943	271,995	10,927	380,258	56
RESERVES					
Authorized Expenditures			4,667,936	29,428	
Building Advance					571,474
Total Reserves			4,667,936	29,428	571,474
FUND BALANCES AND SURPLUS					
Fund Balances					
Surplus —				73,824,397	22,424,121
Appropriated — Working Capital Advances	3,500,000	5,416,518		60,000	
Unappropriated		1,868,057			
Earned	176,195				
Donated	192,601	1,910,073			
Total Fund Balances and Surplus	3,868,796	9,194,648		73,884,397	22,424,121
Total Liabilities, Reserves, Fund Balances and Surplus	\$10,667,739	\$9,466,643	\$4,678,863	\$74,294,083	\$22,995,651

GENERAL BONDED DEBT FUND

The general bonded debt group of accounts is used to account for the principal of all unmatured bonds (and bonds authorized — not issued) except those payable from (and therefore recorded in the accounts of) the public service enterprise funds.

BALANCE SHEET AT JUNE 30, 1962	Total	General Fund Bonds	Highway Fund Bonds	University of Maine Bonds	Teachers Colleges Student Housing Bonds	Maine Industrial Building Authority Bonds	Toll Free Bridge Bonds
ASSETS							
Equity in Treasurer's Cash	\$ 221,942	\$	\$	\$	\$	\$	\$ 221,942
Short Term United States Government Securities	1,032,588						1,032,588
Accounts Receivable — Due 1962-1993	1,573,978						1,573,978
Amount to be Provided From Future Revenue for Retirement of Bonds	46,487,296	3,380,000	28,500,000	6,000,000	2,600,000		6,007,296
Bonds Authorized — Not Issued	51,500,000		27,500,000	4,000,000		20,000,000	
Total	\$100,815,804	\$3,380,000	\$56,000,000	\$10,000,000	\$2,600,000	\$20,000,000	\$8,835,804
LIABILITIES AND RESERVES							
Current and Accrued Liabilities	\$ 3,975	\$	\$	\$	\$	\$	\$ 3,975
Bonds Payable	48,389,000	3,380,000	28,500,000	6,000,000	2,600,000		7,909,000
Reserve for Authorized Expenditures and Debt Retirement	922,829						922,829
Amounts due Funds From Proceeds of Bonds Authorized — Not Issued:							
Committed	10,100,000		10,100,000				
Not Committed	41,400,000		17,400,000	4,000,000		20,000,000	
Total	\$100,815,804	\$3,380,000	\$56,000,000	\$10,000,000	\$2,600,000	\$20,000,000	\$8,835,804

BONDED DEBT—ALL FUNDS

The bonded debt, as tabulated below, represents bonds authorized and issued for the purposes designated, and are full faith and credit obligations of the State of Maine. Fore River Bridge and Kennebec Carlton Bridge bonds are partially financed by the railroads, Maine Central and Portland Terminal companies. Other bridges and ferry service bonds are self-liquidating from revenues from tolls, with exception of the bonds of the Deer Isle-Sedgwick Bridge (now toll free), which will be financed from the balance of its funds and the highway fund. Bonds issued by the colleges for revenue producing facilities are payable solely from related revenues. Insured mortgages guaranteed by the Maine Industrial Building Authority totaled \$5,193,433 at June 30, 1962.

	Amounts Issued	Final Maturity	Interest Rates	Matured During Year	Outstanding June 30, 1962	Bonds Authorized and Unissued
GENERAL FUND						
Capital Improvement Bonds	\$ 3,950,000	1970	2.90%	\$ 420,000	\$ 3,380,000	\$
HIGHWAY FUND						
Highway and Bridge Bonds	34,900,000	1981	1.90 to 6	3,150,000	28,500,000	27,500,000
BRIDGES TOLL FREE						
Fore River Bridge Bonds	7,000,000	1967	1½		7,000,000	
Kennebec Carlton Bridge Bonds	1,350,000	1973	1⅜ to 1½	40,000	755,000	
Deer Isle-Sedgwick Bridge Bonds	490,000	1967	4	23,000	154,000	
PUBLIC SERVICE ENTERPRISES						
Bangor-Brewer Bridge Bonds	2,500,000	2004	1½ to 3	50,000	2,150,000	
Jonesport Reach Bridge Bonds	1,000,000	1986	2⅜ to 6	40,000	800,000	
Maine State Ferry Service Bonds	2,500,000	1984	2¾ to 6	60,000	2,340,000	
UNIVERSITY OF MAINE						
Loan Bonds	6,000,000	2001	1 to 5		6,000,000	4,000,000
STATE TEACHERS COLLEGES						
Loan Bonds	2,600,000	1992	1 to 5		2,600,000	
MAINE INDUSTRIAL BUILDING AUTHORITY						
Mortgage Insurance Loan Bonds						20,000,000
Total	<u>\$62,290,000</u>			<u>\$3,783,000</u>	<u>\$53,679,000</u>	<u>\$51,500,000</u>

RETIREMENT FUNDS

The Maine State Retirement System is an all inclusive system which automatically applies to all State employees and teachers in the public schools except members of the State legislature or the council or any judge of the superior court or supreme judicial court, and to employees of counties, cities, and towns which elect to join the retirement system. Costs of the benefits of the System not provided by employee contributions are provided by contributions from the employer. These are determined on an actuarially funded basis designed to build up the necessary funds during the employees' active service to provide the pensions payable after retirement.

	State Employees' Funds	Teachers' Retirement Funds	County Employees' Retirement Funds	Municipal Employees' Retirement Funds	Other Political Subdivisions Employees' Funds	Unallocated Interest	Unallocated Survivors' Benefit Fund
BALANCE AT JULY 1, 1961 (Adjusted)	\$22,526,718	\$25,149,725	\$803,167	\$6,650,605	\$545,022	\$1,592,234	\$521,494
ADDITIONS							
Contributions From Members	1,973,531	2,274,321	46,379	553,953	52,647		
Contributions From Political Subdivisions			111,142	655,476	56,271		
Appropriations From Other Funds for Benefits	2,486,839	3,221,942					188,000
Investment Income (net)	914,025	932,748	30,574	248,242	19,839	333,734	
Total Available	27,901,113	31,578,736	991,262	8,108,276	673,779	1,925,968	709,494
DEDUCTIONS							
Benefits Paid to Members or Beneficiaries	1,744,324	2,600,221	66,535	359,224	17,770		
Refunds and Withdrawals to Members	382,494	343,442	8,717	153,064	11,963		
Total Deductions	2,126,818	2,943,663	75,252	512,288	29,733		
BALANCE AT JUNE 30, 1962	\$25,774,295	\$28,635,073	\$916,010	\$7,595,988	\$644,046	\$1,925,968	\$709,494

DEPARTMENT OF STATE TREASURY

The duties of the Treasury Department are defined under the provisions of Chapter 18, Revised Statutes of 1954, as amended. The major requirements pertain to receiving and recording all cash receipts of the State; the depositing and investments of State monies and trust funds; collections of ninety-day receivables; keeping a register of investments; and performing necessary duties relating to the sale and issuance of State of Maine bonds.

Receipts and Disbursements . . . The cash receipts and disbursements processed by the Department during the past biennium were as follows:

Year Ended June 30	Receipts	Disbursements
1962	\$248,016,660	\$249,135,258
1961	\$229,353,803	\$234,431,887

Cash Balances . . . The fiscal year end cash balances totaled \$12,373,803 and were distributed as follows:

Demand Deposits	\$11,010,259
Time Deposits	1,320,936
Petty Cash and Change Funds	39,175
Demand Deposit - Morgan Guaranty Trust	3,433
Total	<u>\$12,373,803</u>

In addition to these cash balances, an amount of \$22,096,963 was verified, as on deposit, with the Treasurer of the United States and represented a reserve for unemployment compensation benefits. This amount includes interest which is reported to and recorded by the State Controller subsequent to the year end closing date.

Demand and time deposits were verified by direct correspondence with the depositories; and petty cash and change funds with those employees charged with the custody of these funds.

Investments . . . Securities held to the credit of the several State funds (exclusive of the Maine State Retirement System) were valued at \$39,765,100 and are summarized as follows:

	1962	1961
Bonds at Par	\$39,283,500	\$39,884,800
Stocks at Cost	481,285	480,683
Other	315	437
Total	<u>\$39,765,100</u>	<u>\$40,365,920</u>

Securities amounting to \$6,549,100 held to the credit of the several funds and in the custody of the State Treasurer were verified by physical count.

United States Treasury certificates of indebtedness, bills, notes, and bonds totaling \$33,216,000 were verified as being on deposit in the Federal Reserve Bank of Boston.

Investment Earnings . . . The net earnings on securities, profits or losses from exchanges and sales, and interest earned on time deposits amounted to \$1,278,068, and were credited to the various funds as follows:

State Funds:	
General Fund	\$ 614,255
Highway Fund	355,369
Public Service Enterprises	65,426
Working Capital	57,122
	<u>1,092,172</u>
Trust Funds:	
Lands Reserved for Public Uses	70,194
University of Maine Bond Fund	50,069
Permanent School Fund	16,708
All Other	48,925
	<u>185,896</u>
Total	<u>\$1,278,068</u>

Interest derived from investments of guarantee deposits and securities, held by legal requirement, is not included in the above summary. Earnings on these funds are remitted to depositors or added to the original deposits as provided by statute.

Trust Funds . . . The principal of State trust and trust and guarantee deposits at June 30, 1962 (exclusive of the Maine State Retirement System) amounted to \$7,267,989, an increase of \$299,684 as compared with the previous year. Undistributed income and reserves applicable to these funds amounted to \$106,941 and \$135,165 respectively.

Administration . . . Funds available to finance the departmental operations amounted to \$71,331, an increase of \$5,318 over the previous year. Expenditures totaled \$66,947 for the year; personal services and meter postage were the major items of expense.

DEPARTMENT OF HEALTH AND WELFARE

The Department has the general supervision of the interests of health and life of the citizens of the State, under the provisions of Chapter 25, Revised Statutes of 1954, as amended; and for administrative purposes is organized into three Bureaus—Administration, the Health, and Social Welfare. The Bureaus carry on their respective functions through different divisions.

The fiscal operations of the Department are reflected in accounts classified under both general and special revenue funds. The sources of funds are provided by legislative appropriations, federal and municipal grants, and revenues derived from licenses and fees. A review of fiscal operations for the year revealed that available funds exceeded expenditures by \$2,603,238, summarized as follows:

	General Fund	Special Revenue Fund
Total Available Funds	\$28,392,005	\$1,091,872
Total Expenditures	26,075,883	804,756
Unexpended Balances—June 30, 1962:		
Lapsed	240,499	
Carried	2,075,623	287,116

General fund account balances carried forward were for the most part related to welfare activities: Aid to Public and Private Hospitals, \$434,968; Old Age Assistance, \$620,000; Medical Service Pool, \$256,249; and Line Category Reserve Fund, \$411,910.

The major portion of the special revenue fund balances carried forward to the ensuing year was reflected in the health accounts: Sanitary Engineering, \$72,074; Federal Health Grants, \$163,903; and Control Over Plumbing, \$42,753.

Available Funds . . . Funds available to finance general fund activities were comprised of legislative appropriations of \$11,785,081, revenues of \$15,492,194, balances carried forward from the previous year totaling \$1,078,141, and transfers of \$36,589. Revenues were comprised for the most part of federal grants, \$14,193,384, and city and town grants, \$932,905.

Funds available to finance special revenue accounts were comprised of revenues of \$906,609, and balances of \$185,263 brought forward from the previous year. Revenues were derived from federal grants, \$733,663, and receipts from services, licenses, and fees, \$171,971.

Expenditures . . . Expenditures amounted to \$26,880,639, an increase of \$1,813,356 as compared with the previous year, summarized as follows:

	Year Ended June 30, 1962	Increase
Grants, Subsidies, Pensions	\$23,047,694	\$1,467,927
Personal Services	2,557,852	183,041
Capital Expenditures	271,357	125,839
All Other	1,003,736	36,549
Total	\$26,880,639	\$1,813,356

Increased expenditures classified as grants, subsidies, and pensions were reflected for the most part in the Medical Service Pool, Aid to Dependent Children, and Aid to Public and Private Hospital programs. The increase in capital expenditures was due primarily to initial expenditures for the new tuberculosis hospital wing.

The Department's four public assistance programs involved expenditures of \$18,922,729 (including \$3,814,063 of medical service pool funds). These programs are handled on an exception payroll basis and all supporting data necessary in the determination of the grant are located in the Department's field offices. A summary indicating the program, average case load per month, and direct expenditures for the fiscal year is as follows:

Program	Case Load Monthly Average	Expenditures 1961-62
Old Age Assistance	11,129	\$ 6,430,092
Aid to Dependent Children	5,921	6,890,259
Aid to Blind	412	282,223
Aid to Disabled	2,213	1,506,092
Total	19,675	\$15,108,666

Deposits In Trust . . . At June 30, 1962, the trust deposits administered by the Department were as follows:

Jefferson Camp	\$ 2,005
Committed Children	70,697
Tubercular Individuals	124
State Wards	498
Total	\$73,324

Undedicated Revenue . . . Undedicated revenue amounting to \$179,146 was credited to the general fund. This revenue was comprised of federal grants for employees retirement, reimbursements from responsible parents for board and care of children, and charges against custodial funds for committed children.

DEPARTMENT OF EDUCATION

The Department of Education is organized in accordance with the provisions of Chapter 41, Revised Statutes of 1954, as amended. The Commissioner of Education, chosen by the State Board of Education, administers the affairs of the Department.

The financial operations of the Department are segregated in three accounting designations: general fund, special revenue fund, and working capital funds. Special revenue and working capital funds are established to finance specific programs and projects. Unexpended balances within these funds are carried forward to finance these projects in the ensuing year.

A summary of financial operations for the year is as follows:

	General Fund	Special Revenue Fund
Total Available Funds	\$17,549,234	\$2,066,843
Total Expenditures	17,296,218	1,485,477
Unexpended Balances — June 30, 1962:		
Lapsed	75,636	
Carried	177,380	581,366

Available Funds Funds available to finance general fund activities were comprised principally of legislative appropriations of \$16,730,504, revenues of \$692,275, and balances brought forward of \$119,525.

Funds available to finance special revenue accounts were comprised of revenues totaling \$1,587,087 and balances brought forward of \$556,616. These amounts were reduced by authorized transfers to other accounts in the amount of \$76,860. The major portion of these transfers were made from the Federal Vocational Education account to general fund accounts.

Expenditures Expenditures from general fund accounts totaled \$17,296,218, as compared with \$14,709,052 during the previous year. Expenditures were classified as follows:

Grants, Subsidies, and Pensions	\$15,862,959
Personal Services	875,831
All Other	557,428
Total	<u>\$17,296,218</u>

Included in expenditures classified as grants, \$14,859,184 was disbursed to cities and towns for general purpose educational aid. Additional

increases in expenditures were reflected in the programs for special education for physically handicapped children, New England higher education compact, educational television, and surplus property distribution.

Expenditures charged to special revenue accounts totaled \$1,485,477, a decrease of \$29,040 as compared with the previous year. This decrease was reflected within the George M. Briggs — Vocational Education account and in expenditures within several programs under the National Defense Education Act.

Working Capital Funds Two working capital funds are administered by the Department; schooling of children in unorganized territories and federal surplus property pool.

The unorganized territory fund is utilized to finance and record capital expenditures in connection with the program for unorganized territory schooling. Income to finance expenditures within this program is derived from taxes assessed on property within the unorganized townships by the State Tax Assessor and by billing for construction costs of a new school building. Receipts credited to this fund were \$35,212 and disbursements during the year totaled \$51,146.

The surplus property pool fund was established to finance the cost of acquiring, handling, warehousing, and distribution of federal surplus property and commodities acquired for educational purposes. Revenue, derived from billings to recipients for handling charges, amounted to \$84,727, while disbursements charged to the fund amounted to \$104,067.

BUREAU OF TAXATION

The Bureau of Taxation is designated by statute as an operating unit of the Department of Finance and Administration. The Bureau, administered by the State Tax Assessor, is organized into the following divisions: Property Tax, Inheritance Tax, Excise Tax, Sales and Use Tax, and Administrative.

Revenues Revenues credited to the operating funds of the State and derived from taxes assessed by the Bureau amounted to \$74,995,835 representing an increase of \$2,898,217 over the previous year. A comparative summary of revenues applicable to operating funds is as follows:

	Year Ended June 30, 1962	Increase Decrease
General Fund	\$49,376,227	\$2,537,548
Highway Fund	24,253,165	631,339
Special Revenue Funds	1,343,545	261,455
Working Capital Funds	22,898	9,215
Total	<u>\$74,995,835</u>	<u>\$2,898,217</u>

Excise Tax The Excise Tax Division administers those taxes which relate to levies imposed upon companies, corporations, etc., as a right to do or conduct business within the State, and various special industry taxes.

Revenues processed through this Division totaled \$40,089,055, an increase of \$1,442,457 as compared with the prior year. Major sources of tax revenues were gasoline and use fuel, cigarettes, insurance companies, telephone and telegraph companies, and railroads.

Inheritance Tax The Inheritance Tax Division administers the assessment and collection of inheritance and estate taxes.

Revenues from taxes assessed by this Division amounted to \$3,698,930, an increase of \$89,256 over the previous year and was reflected from inheritance tax sources.

Property Tax The Property Tax Division administers the assessment and collection of poll, real, and personal property taxes in unorganized territories, the revenues from which accrue to the general fund, special revenue funds, working capital, and agency funds.

Revenues from this Division's assessments, exclusive of accruals to agency funds, amounted to \$1,678,924, an increase of \$326,494 as compared with the previous year. Major tax revenue sources were taxes on wild lands, taxes on property in the Maine Forestry District, and school taxes on unorganized territories.

Tax monies accruing to agency funds for the benefit of counties and municipalities amounted to \$698,313.

Sales and Use Tax The Sales and Use Tax Division administers the assessment and collection of sales and use taxes. Revenues amounted to \$29,529,156, an increase of \$1,040,253 over the past year. Based on Division statistics, it appeared that stronger business factors were prevalent throughout the year as indicated by larger comparable monthly assessments.

Administration Administrative expenses of the Bureau amounted to \$776,007, as compared with \$753,861 in the preceding year. Increased expenditures were related to personal services, purchase of business machines and office equipment, and commodities.

DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS

The Department of Mental Health and Corrections has the general supervision and management of all institutions in accordance with the provisions of Chapter 27, Revised Statutes of 1954, as amended.

Administration Funds available for administrative purposes from appropriations and other credits, exclusive of the reserve fund, amounted to \$636,611 of which \$71,578 was for departmental operations; \$274,193 for the Bureau of Mental Health, and \$290,840 for the State Probation and Parole Board.

Expenditures were \$528,681 and consisted principally of payments for personal services, contractual services, and grants to associations within the State to promote mental health programs.

Reserve Fund The reserve fund has been established by the legislature to finance increased institutional operating costs resulting from population and commodity price increases. Available funds in this account amounted to \$310,305, from which allocations totaling \$49,839 were authorized. Expenditures of \$43,100 were made and \$6,739 returned to the account. At June 30, 1962, an amount of \$17,204 was lapsed to the general fund unappropriated surplus account and the balance of \$250,000 was carried forward as authorized by statute.

Working Capital Fund The working capital fund of \$30,000 made available by the legislature in 1951 for use of the institutional farms, showed a balance of \$13,000 unallocated at June 30, 1961. During the current year this amount was reappropriated to establish a revolving fund for the commitment of the mentally ill. (Chapter 407, Public Laws of 1961.)

The institutional farms utilizing advances from the fund are the State Prison and the Reformatory for Women in the amounts of \$14,500 and \$2,500 respectively.

Institutional Farms Farms at seven of the institutions are operated as working capital funds with the accounting records being segregated from the general operations. This segregation was made in 1949 with the general fund providing working capital to commence operations. At June 30, 1962, the farms collectively had net assets of \$1,165,102, comprised principally of cash, livestock, and fixed assets.

Current unpaid bills totaling \$23,892 and advances of \$17,000 from the working capital fund were the only recorded liabilities at June 30, 1962.

The surplus account within the farm operations consists of donated surplus, \$832,725 and earned surplus, \$276,778.

The donated surplus represents the value of properties, equipment, and livestock segregated from the general fund accounts of the institutions at the time the working capital funds for farm operations were established (1949) plus or minus any subsequent changes.

The earned surplus of \$276,778 represents the accumulated profits since the farm accounts were set up.

Operations of the farms for the fiscal year ended June 30, 1962, resulted in a net loss of \$36,224 as compared with a net loss of \$272 for the previous year.

The distribution of costs of farm operations was consistent with the previous years; however, the relative proximity of the farms to the institutions results in many factors pertaining to income or expense being absorbed by the institutions and vice versa, which would have to be considered if the farms were independently operated.

Accounts Receivable The accounts receivable records, maintained at the Augusta and Bangor State hospitals and the Pineland Hospital and Training Center, reflected unpaid balances totaling \$350,048 against which a reserve of \$233,078 was established to provide for possible losses.

The per cent of receivables considered uncollectible and the annual request for write off of such accounts warrant a continuous review with the objective of establishing uniform basis for charges and for effecting collections. The collectibility of charges should be considered before setting up receivables to effect minimum write offs annually.

Locally Handled Funds As of June 30, 1962, fund balances handled locally totaled \$431,052 and were comprised as follows:

	Personal Funds	Benefit Funds	Canteens and Stores
Undeposited Cash	\$ 599	\$	\$ 5
Petty Cash	649	360	140
Demand Deposits	34,864	9,462	5,704
Time Deposits	309,279	27,344	
Securities	20,575	5,289	
Total	<u>\$365,966</u>	<u>\$42,455</u>	<u>\$5,849</u>

State Institutions

The following financial and statistical data are summarized for the fiscal year ended June 30, 1962:

Institution	Average Population	General Operations			
		Total Available Funds	Expenditures and Transfers	Balance June 30, 1962	
				Lapsed	Carried
Augusta State Hospital	1,750.0	\$ 3,184,055	\$ 3,020,282	\$ 39,325	\$124,448
Pineland Hospital and Training Center	1,263.0	2,993,143	2,818,378	81,505	93,260
Bangor State Hospital	1,161.0	2,181,586	2,105,474	230	75,882
Maine State Prison	494.7	762,228	713,836	1,690	46,702
State Reformatory for Men	229.7	455,554	445,703	3	9,848
Boys Training Center	188.3	683,716	664,843	2	18,871
Governor Baxter State School for the Deaf	126.0	378,669	366,531	2,277	9,861
Stevens Training Center	92.8	321,853	302,347	6,040	13,466
State Reformatory for Women	50.9	262,812	236,295	14,017	12,500
Military and Naval Children's Home	31.0	73,651	70,380	95	3,176
Total	<u>5,387.4</u>	<u>\$11,297,267</u>	<u>\$10,744,069</u>	<u>\$145,184</u>	<u>\$408,014</u>

The construction and improvement program at State institutions was continued in the 1961-62 fiscal year. Funds available for this program totaled \$3,315,964 of which \$1,563,829 was expended, \$1,067 was lapsed to the general fund and \$1,751,068 was carried forward to the 1962-63 fiscal year.

MAINE STATE RETIREMENT SYSTEM

The Maine State Retirement System, administered by a board of trustees, provides for retirement allowances and other benefits for members in accordance with the provisions of Chapter 63-A, Revised Statutes of 1954, as amended.

The System membership includes State employees and teachers, the employees of ten counties, twenty-six municipalities, and twenty-nine other participating organizations and services.

At June 30, 1962, retirement benefits were being paid to 4,166 eligible retirees while 140 were receiving survivors' benefits, an increase as com-

pared with the previous year of eight per cent and twenty-four per cent respectively.

Funded Reserves Reserves for pensions, survivors' benefits, and contributions totaled \$66,200,872 at June 30, 1962, an increase of \$8,412,719 during the year.

A major category included in these reserves represent teachers, who are classified in two groups; namely MTRA teachers and so-called "1913" teachers. The former group includes those who were members of the Maine Teachers Retirement System prior to its being combined into the present system. The "1913" group includes those who began teaching prior to July, 1924 from whom no contribution toward a retirement plan was required prior to 1945.

It was noted that a substantial unfunded accrued liability continues to exist in respect to benefits for teachers employed prior to 1924. As of June 30, 1962, on the basis of State contributions to date, there was a deficit of \$4,359,957 in respect to the total employer contribution account for the 1913 teachers. The deficit balance at June 30, 1961 was \$3,163,744 and at June 30, 1960 was \$1,761,390. This condition is the result of an excess of pension payments over appropriated funds, interest, and other credits in each of the respective years.

Investments The investments of the System were comprised of bonds, stocks, and FHA guaranteed mortgages, which were carried at a book value of \$66,498,248, an increase of \$8,864,474 as compared with the previous year. Investments are summarized as follows:

	Book Value June 30, 1962	Income 1961-62	Per Cent Effective Yield Cash Basis
Bonds	\$48,035,094	\$1,762,823	3.825
Stocks	6,257,823	249,344	4.390
Mortgages	12,205,331	535,401	4.872
Total	<u>\$66,498,248</u>	<u>\$2,547,568</u>	3.976

The increases in investment holdings were reflected for the most part in industrial and utility company bonds and Federal Housing Authority insured mortgages.

Securities valued at \$33,689,000 were held for safekeeping and servicing by the Morgan Guaranty Trust Company of New York at June 30, 1962.

EMPLOYMENT SECURITY FUND

The Maine Employment Security Commission administers the employment security law and the benefit funds which are paid to qualifying unemployed workers. Revenues accruing to the fund are derived from a payroll tax on employers and from earnings on funds on deposit with the United States Treasury. The funds available from these sources are used for benefit payment purposes. Administrative costs are paid from federal funds granted for this purpose.

Contribution rates by which assessments are made against each employing unit are contingent upon two prevalent factors; the ratio of contributions received as against benefits charged to the account, or the net balance of the fund available for benefit payments.

Due to economic conditions, the fund has decreased substantially in the past several years to the point wherein it has been necessary to adjust upward the contribution rates of employing units. Such adjustments are made in accordance with the provisions of Chapter 29, Section 17, Subsection IV of the Revised Statutes of 1954.

A summary of activities for the fiscal year is as follows:

Fund Balance — July 1, 1961	\$24,328,035
Receipts:	
Employers' Contributions	\$10,145,834
Penalties and Interest	28,658
Interest Earned on Fund	716,873
Federal Grants	1,722,199
Miscellaneous Receipts	13,739
	<u>12,627,303</u>
Total	36,955,338
Payment of Benefits	14,310,447
Transferred for Construction	220,770
	<u>14,531,217</u>
Fund Balance — June 30, 1962	<u>\$22,424,121</u>

MAINE STATE LIQUOR COMMISSION

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

Operations The Commission's operations for the fiscal year resulted in a net profit of \$10,736,553 which accrued to the general fund. A summary of operations as compared with the previous year is as follows:

	Year Ended June 30, 1962	Increase
Net Sales	\$27,102,861	\$ 551,853
Cost of Goods Sold	18,121,120	111,177
Gross Profit	8,981,741	440,676
Operating Expense	2,050,794	129,151
Net Operating Profit	6,930,947	311,525
Other Income	3,805,606	1,051,554
Net Profit	\$10,736,553	\$1,363,079

The increase in net profit was attributed principally to an increase of \$1,034,870 in malt beverage excise tax receipts resultant from a tax increase and to additional sales through retail and wholesale stores.

Operating expenses reflected an increase of \$129,151 over the previous year. This increase occurred principally in the personal services category for store operating expenses. Other contributing factors were the opening of four new retail stores; an increase in store rental payments; and an increase in contributions to the employees retirement system as a result of the legislative salary increases.

Financial Data Total assets of the Commission amounted to \$3,789,749 at June 30, 1962, and were comprised principally of merchandise inventories of \$3,076,715, cash, receivables, and fixed assets.

Liabilities of \$289,749 representing current accounts payable and accrued payrolls were liquidated subsequent to June 30, 1962.

Working capital advances totaled \$3,500,000 at the year end, and consisted of the statutory capital advance of \$3,000,000 and a temporary advance of \$500,000. The temporary advance authorized by council order is subject to repayment to the general fund in September, 1962.

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. Operations of the Department are administered through five divisions; namely, Administration, Animal Industry, Inspection, Markets, and Plant Industry.

Certain activities of the Department are supported by legislative appropriations from the general fund, while other activities classified as special revenue accounts are financed by revenues derived from services and fees.

A review of the year's operations revealed that available funds exceeded expenditures by \$791,425, summarized as follows:

	General Fund	Special Revenue Funds
Total Available Funds	\$1,410,913	\$1,589,212
Total Expenditures	1,129,043	1,079,657
Unexpended Balances — June 30, 1962:		
Lapsed	55,008	
Carried	226,862	509,555

General fund balances carried forward were comprised of encumbrances of \$15,479; restricted federal and state funds, \$13,834; and the balance of funds available to construct a shop and vehicle storage building for the Department, \$197,549.

Special revenue fund balances are carried forward to finance the same programs. The major portion of these balances were available for programs pertaining to potato inspection, \$423,309; food and fertilizer inspection, \$55,740; and poultry inspection, \$22,137.

Available Funds Funds available to finance the operations of the Department amounted to \$3,000,125, and consisted of adjusted balances carried forward from the previous year, legislative appropriations, revenues, and transfers.

Revenues of \$1,443,544 increased \$20,812 as compared with the previous year. Increased services in potato activities; shipping point inspection and certification of seed potatoes produced additional revenues of \$64,792 in these programs. A decrease of \$60,616 was noted in revenues from sardine inspection services. This decrease was due to a small sardine pack during the 1961-62 season.

Expenditures Expenditures amounted to \$2,208,700, an increase of \$110,156 as compared with the previous year. A summary of expenditures as compared with the previous year is classified as follows:

	Year Ended June 30, 1962	Increase
Personal Services	\$1,260,454	\$ 27,156
Capital Expenditures	63,110	49,318
All Other	885,136	33,682
Total	\$2,208,700	\$110,156

The substantial increase in capital expenditures was due to the initial expending of appropriated funds for a shop and vehicle storage building.

Undedicated revenue credited to general fund totaling \$95,403 for the year was comparable with the amount in the previous year.

DEPARTMENT OF CIVIL DEFENSE AND PUBLIC SAFETY

The Department is authorized to establish local organizations for civil defense and public safety activities in the political subdivisions and with other states to carry out emergency functions resulting from hostile action or disaster created by natural causes, as provided by Chapter 12, Revised Statutes of 1954, as amended.

A summary of the financial operations for the year is as follows:

Total Available Funds	\$631,663
Total Expenditures	329,117
Unexpended Balances — June 30, 1962:	
Lapsed	9,671
Carried	292,875

Departmental Operations Funds available to finance the administration of the Department amounted to \$217,903 and were comprised of a balance forward of \$13,376, a legislative appropriation of \$113,118, a transfer for employee salary increases of \$2,193, and revenue amounting to \$89,216.

Revenue was derived principally from receipts from the Federal Government, which increased \$20,661 over the previous fiscal year. This increase was the result of matching funds advanced by the Federal Government for the personnel and administration program.

Expenditures were \$206,096, an increase of \$39,528 as compared with the prior year, which occurred for the most part in the personal services and capital expenditures categories. The creation of several new positions and the purchase of new office equipment were a part of the federal program.

Federal Matching Program The object of this program is the procurement of civil defense equipment with joint federal and state financing. Funds available to finance the federal matching program totaled \$145,812 and consisted of a balance forward of \$31,656, a legislative appropriation of \$85,000 and revenue of \$29,156.

Expenditures were \$55,780, a decrease of \$91,899 as compared with the previous year. The major decrease occurred in the capital expenditure category and was due principally to the purchase of several mobile canteens in the prior year.

The balance at the end of the fiscal year of \$90,033 was carried forward and consisted of \$3,109 in encumbered purchase orders and \$86,923 carried by law.

Federal Matching Program — Local The object of this program is to assist the State and local governments in financing civil defense personnel and administrative costs. Funds available to finance the operations of the federal matching program — local were comprised of a balance forward of \$30,362 and revenue of \$78,469, all of which represented federal funds. The balance forward consisted of unused federal advances received in the previous year.

Expenditures totaled \$60,331, an increase of \$4,471 as compared with the prior year. The increase was attributed principally to the payment for professional services relating to the Augusta Shelter Survey.

The balance at the end of the fiscal year of \$48,501 was carried forward and represented federal monies remaining to be expended on various civil defense projects at the county level.

Construction Emergency Operating Center for State Government Funds available consisted of federal advances of \$8,500 and a State appropriation of \$134,500. The entire amount was carried forward to the 1962-63 year.

MAINE FORESTRY DEPARTMENT

The Department is administered by the Forest Commissioner and is responsible for the protection of the State's forests against fire and disease, under the provisions of Chapter 36, Revised Statutes of 1954, as amended. The Department also operates a tree farm in coordination with the United States Forest Service.

A summary of the fiscal operations for the year is as follows:

	General Fund	Special Revenue Fund
Total Available Funds	\$1,210,312	\$1,793,844
Total Expenditures	922,254	807,248
Unexpended Balances — June 30, 1962:		
Lapsed	12,147	
Carried	275,911	986,596

Available Funds Funds available to finance general fund operations of the Department were \$1,210,312, being comprised of adjusted balances brought forward from the previous year, legislative appropriations, revenues, and net transfers.

Revenue credited to the several general fund accounts for the fiscal year totaled \$235,785 as compared with \$181,949 in the previous year. The increase of \$53,836 was reflected primarily in receipts from federal grants and the sale of nursery stock.

Expenditures Expenditures were \$922,254, an increase of \$139,123 over the previous year and occurred for the most part in expenditures for personal services, contractual services, and capital items.

The increase in contractual services expense of \$29,117 was attributed to the expansion of the control of dutch elm disease program, increased tree planting activities, and repairs to communication equipment. Capital expenditures were \$47,405 more than in the previous year, due principally to the purchase of communication equipment.

Available Funds Funds available to finance special revenue accounts amounted to \$1,793,844, and consisted of an adjusted balance brought forward from the previous year of \$961,762 and revenues of \$832,082.

Revenues credited to the special revenue accounts for forestry purposes were comprised principally of federal grants and taxes assessed on property within the Maine Forestry District. Revenues credited to the federal soil bank nursery account were derived for the most part from the sale of nursery stock.

Expenditures Expenditures from special revenue fund accounts amounted to \$807,248, a decrease of \$181,968 as compared to the previous fiscal year. This decrease was due primarily to a reduction in expenditures for forest fire fighting services and communication equipment.

MAINE PORT AUTHORITY

The Maine Port Authority is constituted a public agency of the State of Maine for the general purpose of providing for the building of public wharves, the establishment of adequate port facilities, and for the advancement of commerce.

To carry out this program, the operations of the Authority are considered under four categories, as follows:

Maine State Pier Operations
Promotion and Solicitation Program
Rehabilitation of Pier Properties
Casco Bay Landings

Maine State Pier At June 30, 1962, the Maine State Pier had assets totaling \$1,903,737 of which \$1,844,788 was represented by land, buildings, and wharf structures. Outstanding indebtedness of \$60,000

was in the form of serial notes, payable at the rate of \$10,000 annually. Operating losses over the years are reflected in a net deficit of \$188,827.

The records indicate that the Maine State Pier operated at a net loss of \$8,089 for the fiscal year ended June 30, 1962, as compared with \$1,193 in the previous fiscal year. The increase in the loss was attributed principally to a decrease in revenue derived from grain inspection services, decreased cargo handling, and a decrease in the State appropriation. The annual amount of \$20,846 charged to operating expenses for depreciation on pier properties was also a contributing factor.

Promotion and Solicitation Program Funds available for the operations of the Promotion and Solicitation Program amounted to \$54,874, of which \$36,000 was provided by a State appropriation and \$13,400 was from contributions.

The expenditures for the year totaled \$46,034. This amount included the salaries of the Directors of the Maine Port Authority and the New York representatives totaling \$17,626 and expenditures associated with promotion, solicitation, and travel of \$13,293. Other expenditures cover fixed items for rent of offices, advertising and publicity, and administrative charges by the Maine State Pier.

Rehabilitation of Maine State Pier Properties The rehabilitation program was continued in the 1961-62 fiscal year. Expenditures of \$101,774 were made during the year from available funds of \$136,146. The unexpended balance of \$34,372 was carried forward to the 1962-63 fiscal year.

Casco Bay Landings The Maine Port Authority was instructed to expedite a program to restore ferry service to islands in Casco Bay under what was classified as an "Emergency Program."

The State contributed \$106,000 and the City of Portland \$26,000 to carry out the program. Expenditures for acquisition, construction, and other costs amounted to \$129,534 for the year.

After the acquisition and construction of the landings, a contract was negotiated with the Casco Bay Lines to rent the landings for use of their ferry boats for a period of five years.

Maine State Ferry Service The financial data pertaining to the activities of the Maine State Ferry Service are reported by the State Controller in the accounts grouping classified under Public Service Enterprises.

The implementation of the requirement of Chapter 183, Private and Special Laws of 1961, as pertained to changes in record keeping has not been completed at date of audit.

MAINE PORT AUTHORITY—STATEMENT OF FINANCIAL POSITION

At June 30, 1962

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Casco Bay Landings
ASSETS				
Cash	\$ 29,275	\$9,416	\$34,372	\$ 2,466
Investments	4,981			
Accounts Receivable (net)	9,937			
Land, Buildings, and Structures (net)	1,844,788			132,561
Equipment (net)	8,703			
Unexpired Insurance	6,053			
Total Assets	\$1,903,737	\$9,416	\$34,372	\$135,027
LIABILITIES				
Accounts Payable	\$ 965	\$ 576	\$	\$ 3,027
Notes Payable	60,000			
Total Liabilities	60,965	576		3,027
RESERVES AND SURPLUS				
Authorized Expenditures		8,840	34,372	2,466
Working Capital	20,000			
Legal Services	600			
Deferred Maintenance	4,981			
Total Reserves	25,581	8,840	34,372	2,466
Donated Surplus	2,006,018			129,534
Deficit	188,827			
Net Surplus	1,817,191			129,534
Total Liabilities, Reserves, and Surplus	\$1,903,737	\$9,416	\$34,372	\$135,027

MAINE PORT AUTHORITY—STATEMENT OF OPERATIONS

Fiscal Year Ended June 30, 1962

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Casco Bay Landings
BALANCE FORWARD				
Reserve for Authorized Expenditures	\$	\$ 5,474	\$136,016	\$
State of Maine:				
Legislative Appropriations	13,150	36,000		106,000
Contingent Account	13,150	36,000		106,000
Operating Revenue:				
Handling Cargo	48,872			
Rentals	41,582			
Other	30,956			
	121,410			
Other Income:				
Interest and Dividends	716			
Contributions		13,400		26,000
Unclassified	249		130	
	965	13,400	130	26,000
Total	\$135,525	\$54,874	\$136,146	\$132,000
Expenditures:				
Personal Services	\$ 66,526	\$17,626	\$ 3,447	\$
Operating	83,777	21,868	95,821	129,534
Administrative Charges—Prorated	19,828	6,540	2,506	
Debt Service	2,013			
Other	11,126			
	143,614	46,034	101,774	129,534
Net Loss	8,089			
BALANCE FORWARD				
Reserve for Authorized Expenditures		8,840	34,372	2,466
Total	\$135,525	\$54,874	\$136,146	\$132,000

Department of Audit

FINANCIAL STATISTICS OF MUNICIPALITIES AND COUNTIES

STATE DEPARTMENT OF AUDIT

DEPARTMENTAL DIVISION

The Departmental Division, in accordance with statutory provisions, performs the postaudits of all accounts and other financial records of State departments, institutions, and agencies of State Government.

A tabulation of audits completed or in process by the Division covering the 1961-62 fiscal year is as follows:

State Departments	62
Agricultural Fairs and Race Meetings	17
Examining Boards	22
Public Administrators	16
Institutions	10
Sanatoriums	3
Teachers Colleges and Schools	7
Quasi-Independent Agencies	6
Total	<u>143</u>

Funds available to finance operations of the Division amounted to \$123,833, being comprised principally of legislative appropriations. Expenditures were \$117,988, of which \$107,547 was expended for personal services; \$7,125 for travel expenses; and \$3,316 for other operating expenses.

Revenues amounting to \$4,909, derived from auditing services rendered to departments financed by the general highway fund, were credited to the general fund undedicated revenue account.

MUNICIPAL DIVISION

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

The Municipal Division performs postaudits of the superior, municipal, and trial justice courts as required by statute as well as postaudits of counties requesting such service.

This Division is a self-supporting activity which derives its revenue from auditing services rendered to municipalities and quasi-municipal corpora-

tions. However, additional services required by statute, for which no revenue is received, was financed by an appropriation of \$14,000, made available to perform certain duties pertaining to municipal postaudit requirements as described under the general laws relating to municipalities.

During the fiscal year, the Municipal Division conducted audits of the following:

Municipalities and Municipal Districts	139
Superior, Municipal, and Trial Justice Courts	108
Counties (Including Registers of Deeds and Probate)	11
School Districts	17
Academies	6
Special Services	24
Total	<u>305</u>

Revenues totaled \$85,249 for the fiscal year, an increase of \$2,266 over the preceding year. Expenditures amounted to \$90,385 and included \$68,408 for personal services and \$14,637 for travel expenses. Expenditures were \$6,820 more than for the previous year and the increase occurred for the most part in personal services.

* * * *

MUNICIPALITIES

Chapter 405, Public Laws of 1957, as amended, covers the general laws relating to municipalities. The duties of the State Auditor with respect to the postauditing of municipalities are contained principally in the following sections:

Sec. 24. Uniform accounting system. Each municipality and each quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission shall use a uniform accounting system approved by the State Department of Audit.

Sec. 25. Investigation of accounting and auditing system. The State Auditor may inquire into the accounting and auditing system of any municipality or any quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission, and the officers shall furnish information pertaining to the system in such form as he may prescribe.

Sec. 26. Annual postaudit. Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant elected by ballot or, if not so elected, engaged by its officers. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

I. When there is dissatisfaction with a postaudit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality or village corporation, but in no case more than 1,000, and filed with the State Auditor, he shall order a new postaudit to be made by his Department, the expense of which shall be paid by the municipality or village corporation.

Sec. 29. State Auditor's report on financial affairs. The State Auditor shall publish annually statistics and other information pertaining to the financial affairs of municipalities and quasi-municipal corporations which may be printed and distributed as a document separate from his annual fiscal report.

* * * *

The financial information to be contained in the postaudit report is prescribed in the statutes as well as the requirement that within thirty 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.

Municipal auditors' reports and procedural forms filed with the Department of Audit were reviewed. The results disclosed that many did not contain all required financial statements, specific comments, recommendations, or exceptions pertaining to nonconformity with prescribed statutory provisions. The review of procedural forms indicated that in several instances the auditor did not verify certain asset and liability accounts; such as, accounts and taxes receivable, tax liens, and notes payable. It was noted also that in many instances the requirement concerning the thirty day filing period was not being adhered to.

An audit shall in no case consist merely of a verification of accounts, but shall include a review of the authority under which fiscal activities and ventures are engaged and a report upon any failure to comply therewith.

A primary purpose of an audit of any municipality is the protection of public funds and properties, and the accountant should keep this uppermost in his mind at all times during the course of his audit engagement.

* * * *

Municipal officers should continue their effort to follow laws pertaining to municipal finance, especially as relates to expenditures exceeding appropriations. Also of primary importance is their responsibility of strong administrative and internal control.

Attention was directed to noncompliance with statutory requirements in State audit reports. Recommendations were made pertaining to depositing of municipal funds by treasurers; remittances of tax collections by collectors; commitment of supplemental taxes by assessors; fixing compensation of municipal officers; and approval of school bills by the superintending school committee.

In instances where it was determined that municipal accounting procedures could be strengthened, recommendations were submitted to the municipal officers and department heads. Some of the recommendations were: maintenance of complete general ledgers and monthly trial balances; periodic reconciliations of tax accounts with collectors and education accounts with school superintendents; assessment records of the assessors to agree with tax commitment to collectors; utilization of collectors' cash sheets and triplicate prenumbered tax receipts; and retaining vendors' original invoices. Suggestions also were made to municipalities that have adopted machine accounting.

* * * *

COUNTIES

The Municipal Division has conducted postaudits of the financial records for fifteen of the sixteen counties. Kennebec County was audited by a public accountant.

Generally satisfactory accounting records were maintained by the counties and their various related agencies; however, recommendations were offered in those instances where accounting procedures and controls could be strengthened.

Attention was directed to adherence to statutory requirements in some of the State prepared audit reports. The principal noncompliance exceptions pertained to the following: clerk of court's record of doings of the county commissioners; certain payments to county personnel; sick leave and vacation records of county clerical employees; and excise tax collection procedures for unorganized townships.

* * * *

COURTS

The Municipal Division conducted audits of the financial records of one hundred eight county court agencies, consisting of superior, municipal, and trial justice courts.

Noncompliance with statutory requirements continue to be noted in some of the audit reports, a copy of which is submitted to the county commissioners and to each respective court. Recommendations made

pertained to the depositing and the disposition of court funds, and to submitting dockets to the county commissioners for annual examination.

Other recommendations were offered that would strengthen the court accounting systems. They pertained principally to the utilization of prenumbered duplicate receipts, the maintenance of a cashbook, numbering and docketing warrants at time of issuance, and the extension of credit for civil fees.

* * * *

During the course of the audits of the Cumberland County Courts for the 1961 year, evidences were noted of improper handling and accounting of court funds by a part-time clerk, employed in the Gray Trial Justice Court. The results of the examination showed a cash deficiency of \$810. The respondent was convicted by Cumberland County Superior Court and sentenced to make restitution.

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1961

ASSETS

County	Cash and Investments			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Fund	Sinking and/or Reserve Funds	Equity and/or Probate Accounts				
Androscoggin	\$ 45,223	\$ 5,140	\$ 8,582	\$	\$ 2,497	\$ 57,000	\$ 118,442
Aroostook	77,553	116,264	3,615	65,799	3,052		266,283
Cumberland	9,990	10,035	7,705		2,387	1,256,000	1,280,117
Franklin	36,312		2,675	12,034		10,000	61,021
Hancock	93,897		1,238	5,411			100,546
Kennebec	86,766		15,177	137	768		102,848
Knox	37,961	2,935	4,579	13,812			61,287
Lincoln	16,324	23,028	7,237	37		35,000	81,826
Oxford	356,321		43,220	15,869	5,739		421,149
Penobscot	161,903	48,172	21,684	10,399			242,158
Piscataquis	46,391	771	22,690	38,395	3,843	140,000	252,090
Sagadahoc	73,614	33,186	3,425				110,225
Somerset	132,215	31,851	4,307	37,484	685		206,542
Waldo	106,059	27,462	914	31,088			165,523
Washington	71,891		2,204	16,330	4,544	65,000	159,969 (a)
York	10,867	32,892	19,335	27,508	7,139	6,477	104,218
	\$1,357,487	\$331,736	\$168,587	\$276,303	\$30,654	\$1,569,477	\$3,734,244

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds, Notes and/or Contracts Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	Surplus and/or Deficit		Total Liabilities, Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$ 6,507	\$ 57,000	\$ 8,582	\$ 72,089	\$ 17,893	\$ 28,460	\$ 118,442
Aroostook	116,264		3,615	119,879	120,636	25,768	266,283
Cumberland	10,035	1,306,000	7,705	1,323,740	17,119	26,504	1,280,117
Franklin		10,000	2,675	12,675	34,127	14,219	61,021
Hancock	322		1,238	1,560	22,793	76,193	100,546
Kennebec	3,879		15,177	19,056		83,792	102,848
Knox	2,935	15,000	4,579	22,514		38,773	61,287
Lincoln	25,927	35,000	7,237	68,164		13,662	81,826
Oxford	2,635		43,220	45,855	49,906	325,388	421,149
Penobscot	48,172		21,684	69,856	15,909	156,393	242,158
Piscataquis	771	140,000	22,690	163,461	20,331	68,298	252,090
Sagadahoc	33,186		3,425	36,611		73,614	110,225
Somerset	32,536		4,307	36,843	65,990	103,709	206,542
Waldo	27,462		914	28,376		137,147	165,523
Washington		105,000	2,204	107,204	26,952	25,813	159,969 (a)
York	24,241	46,553	19,335	90,129	21,345	7,256	104,218
	\$334,872	\$1,714,553	\$168,587	\$2,218,012	\$378,763	\$1,137,469	\$3,734,244

(a) Public Service Enterprise (Sylvan Park — Fair Grounds) not included.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1961

RECEIPTS

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lin- coln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Washing- ton	York
RECEIPTS																
Revenue Items:																
Fines	\$ 51,645	\$ 97,264	\$ 92,836	\$ 29,157	\$ 38,054	\$ 83,657	\$ 23,809	\$ 20,949	\$ 42,199	\$196,241	\$ 19,662	\$ 17,835	\$ 50,194	\$ 25,832	\$ 42,634	\$112,518
Fees of Office	25,462	32,209	63,497	7,674	18,083	40,654	13,112	8,815	13,325	48,533	5,954	7,287	12,449	10,143	9,658	33,096
Miscellaneous	7,114	1,877	5,250	477				281	12,188				2,420	889		723
Taxes:																
Municipal	273,281	203,001	719,670	84,510	150,432	181,467	115,318	132,294	201,689	299,202	58,626	84,986	145,733	129,790	116,173	227,549
Wild Land		31,853		6,361	2,904	26	83	64	6,879	10,995	50,864		36,745		11,343	
Road Repair		26,443		16,663	5,393	516	24		21,056	11,266	19,560		33,235		20,503	
Other		10,850		2,426	705	190		6	167	2,920	4,582		5,296		7,748	
Other Receipts:																
Notes Issued	130,000		400,000			20,000	15,000	55,000							60,000	200,000
Road Repair Accounts		17,759		13,656	968	190			8,198	34,032	12,312		23,616		28,348	
Capital Reserve Funds		12,615						10,000		159,061						
Miscellaneous	4,992	28,935	52,272	5,357	3,392	5,854	1,355	1,945	16,771	16,092	10,746	1,320	10,562	16	16,573	112,012
TOTAL RECEIPTS	\$492,494	\$462,806	\$1,333,525	\$166,281	\$219,931	\$332,554	\$168,701	\$229,354	\$322,472	\$778,342	\$182,306	\$111,428	\$320,250	\$166,670	\$312,980	\$685,898

DISBURSEMENTS

DISBURSEMENTS																
Buildings	\$ 33,648	\$ 22,416	\$ 63,513	\$ 6,276	\$ 21,812	\$ 17,835	\$ 22,711	\$ 14,180	\$ 14,272	\$ 52,757	\$ 8,831	\$ 8,101	\$ 14,096	\$ 7,877	\$ 16,027	\$ 14,763
Support of Prisoners	39,030	44,037	95,476	10,280	19,686	52,467	13,405	3,780	11,934	50,346	7,572	4,502	19,271	28,399	21,066	36,633
Sheriff's Department	46,981	23,521	84,136	4,262	19,082	19,486	18,477	17,503	26,857	25,741	23,515	10,104	25,550	18,638	15,822	27,921
County Offices	81,505	103,075	188,916	35,390	61,939	96,945	46,129	55,005	67,639	113,188	52,704	44,293	84,497	37,285	58,123	127,947
Accounts Payable	1,178		71,461					3,335	1,978							21,162
County Courts	85,588	102,436	161,086	18,363	32,252	73,821	19,629	33,162	37,627	154,404	6,148	21,323	36,131	23,865	30,813	71,398
Debt and Interest	141,504		510,875	10,565		20,300	5,118	66,229		7,044	14,125				37,832	220,715
Highways and Bridges	1,086		59,473	26,454		30,419	8,902	5,000	6,906	77,914		5,000	24,474	3,258	10,172	12,896
Road Repair Accounts		42,865		28,688	2,324				22,564	49,567	27,859		53,136		53,451	
Capital Reserve Funds		25,000						19,000		25,000						4,902
Capital Expenditures		11,047	38,234							111,793						
Miscellaneous	63,902	81,945	161,153	20,144	40,049	44,345	27,609	20,044	70,150	68,176	37,846	11,173	34,374	26,047	58,075	161,731
TOTAL DISBURSEMENTS	\$494,422	\$456,342	\$1,434,323	\$160,422	\$197,144	\$355,618	\$161,980	\$237,238	\$259,927	\$735,930	\$178,600	\$104,496	\$291,529	\$145,369	\$301,381	\$700,068

STATEMENT OF DEPARTMENTAL OPERATIONS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1961

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lin- coln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Washing- ton	York
BALANCES FORWARD— JANUARY 1, 1961	\$ 15,000	\$ 4,106	\$ 22,126	\$	\$ 9,779	\$	\$	\$	\$	\$	\$	\$	\$ 5,328	\$	\$	\$
ADD:																
Tax Commitment	273,281	238,174	719,670	90,924	153,624	181,493	114,312	132,363	190,721	310,232	112,267	84,986	184,886	134,028	130,477	235,612
Revenue Applied	96,000	123,500	283,236	25,600	35,000	135,500	31,722	20,000	40,000	208,000	15,000	25,000	40,000	23,000	54,500	140,000
Transfer From Surplus	18,112				10,000	39,713			20,000							
Actual Revenue Over																
Estimate	9,332	7,849	33,817	11,708	21,138	25,561	5,199	10,045	27,711	36,773	10,617	122	25,062		2,208	7,247
Miscellaneous	6,212	983	5,120	5,950	3,070		1,356	11,915		66,700	5,480	1,320			1,527	8,159
TOTAL	399,273	374,612	996,335	134,182	232,611	382,267	152,589	174,323	278,432	621,705	143,364	111,428	255,276	157,028	184,296	391,018
DEDUCT:																
Operating Expenditures	363,151	349,828	1,018,374	132,066	194,820	335,617	161,979	181,802	221,485	549,370	143,845	104,497	228,121	145,369	206,891	362,564
BALANCES— DECEMBER 31, 1961																
Carried Forward to 1962	15,000	12,106	17,119		9,779				23,094				1,002			21,345
Lapsed to Surplus	21,122	12,678	4,920	2,116	28,012	46,650	9,390	7,479	33,853	72,335	481	6,931	26,153	11,659	22,595	7,109
	\$ 36,122	\$ 24,784	\$ 22,039	\$ 2,116	\$ 37,791	\$ 46,650	\$ 9,390	\$ 7,479	\$ 56,947	\$ 72,335	\$ 481	\$ 6,931	\$ 27,155	\$ 11,659	\$ 22,595	\$ 28,454

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1961 FISCAL YEAR

ANDROSCOGGIN COUNTY

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Auburn	24,449	\$35,193,660	.0635	\$2,252,212	98.8	\$2,639,524	\$2,096,012	\$ 29,021	\$185,581
Durham	1,086	642,007	.092	59,784	95.6	48,150		208	8,273
Greene	1,226	916,132	.092	85,102	92.8	68,711	10,000	11,266	1,595
Leeds	807	506,345	.130	66,412	97.3	37,975	470	8,820	7,749
Lewiston	40,804	68,291,175	.0444	3,060,907	99.	5,121,838	3,892,459		242,899
Lisbon	5,042	20,478,133	.020	413,402	99.1	1,535,859	164,597	22,644	12,935
Livermore	1,363	1,111,390	.093	104,373	96.9	83,354	(a)	(a)	(a)
Livermore Falls	3,343	2,999,784	.102	308,410	98.1	222,983	146,000	49,886	23,516
Mechanic Falls	2,195	6,274,730	.027	170,845	93.6	470,604	11,182	10,037	16,183
Minot	780	430,600	.106	46,240	98.2	32,295	13,193	1,106	5,352
Poland	1,537	1,137,260	.105	120,465	94.8	85,294	37,874	8,198	32,686
Turner	1,890	1,232,605	.122	151,631	96.4	92,445		247	26,026
Wales	488	344,380	.077	26,829	99.2	25,828	(a)	(a)	(a)
Webster	1,302	863,720	.086	75,203	95.6	64,779	3,470	497	15,502

AROOSTOOK COUNTY

Allagash Plt.	557	448,335	.165	74,272	98.	33,625	12,921	6,388	9,429
Amity	206	90,010	.126	11,476	86.1	6,750		265	8,832
Ashland	1,980	1,871,790	.095	179,023	94.	140,384	59,999	18,720	53,512
Bancroft	94	92,781	.105	9,802	96.1	6,958	750	4,582	1,611
Benedicta	200	194,361	.080	15,686	83.4	14,577	5,000	1,163	3,050
Blaine	945	551,255	.109	60,656	70.4	41,344	195	6,431	11,237
Bridgewater	999	802,906	.081	65,776	92.5	60,217		16,446	20,926
Caribou	12,464	42,548,330	.028	1,197,053	95.2	3,191,125	822,381	134,868	119,394
Cary Plt.	208	81,064	.154	12,642	81.6	6,079		2,956	3,204
Castle Hill	534	478,089	.071	34,292	83.	35,856	5,000	2,181	14,142
Caswell Plt.	853	210,000	.135	28,623	69.	15,750		7,023	28,587
Chapman	376	183,390	.080	14,929	95.	13,754	10,000	1,751	15,168
Crystal	285	285,700	.082	23,595	97.7	21,427		1,975	4,631
Cyr Plt.	233	171,200	.106	18,270	98.4	12,840	(a)	(a)	(a)
Dyer Brook	180	125,032	.110	13,870	75.8	9,377		6,662	30,558
E Plt.	9	42,564	.080	3,423	100.7	3,192		169	4,454
Eagle Lake	1,138	614,000	.093	57,711	84.1	46,050	3,104	8,407	10,613
Easton	1,389	1,101,560	.132	146,320	84.	82,617	71,767	26,270	4,514
Fort Fairfield	5,876	5,400,040	.104	564,070	85.8	405,003	65,000	133,734	83,120
Fort Kent	4,761	3,424,260	.094	324,097	89.7	256,819	34,029	23,277	8,121
Frenchville	1,421	1,063,030	.078	83,684	92.8	79,727	14,680	12,778	17,167
Garfield Plt.	89	41,150	.059	2,487	95.	3,086		1,898	13,127
Glenwood Plt.	30	47,810	.100	4,811	98.7	3,585		2,981	2,220
Grand Isle	978	464,880	.110	51,631	86.9	34,866		18,206	9,194
Hamlin Plt.	374	162,220	.086	14,133	92.3	12,166		4,722	6,490
Hammond Plt.	94	114,500	.074	8,536	95.	8,587	249	5,707	4,664
Haynesville	187	118,735	.099	11,874	96.6	8,905	1,028	4,062	6,315
Hersey	106	102,260	.097	9,982	95.4	7,669	(a)	(a)	(a)
Hodgdon	926	861,625	.082	71,178	76.8	64,621	13,000	5,274	21,677
Houlton	8,289	14,077,070	.055	780,253	96.3	1,055,780	159,424	19,785	60,849
Island Falls	1,018	902,830	.082	74,728	87.	67,712		5,067	31,978
Limestone	13,102	9,178,880	.025	230,672	95.8	688,416	27,500	97,624	10,381
Linneus	607	465,835	.089	41,816	86.6	34,937	27,500	8,640	11,274
Littleton	982	1,080,185	.066	71,919	100.	81,013	4,000		19,151
Ludlow	274	111,880	.144	16,293	74.3	8,391		3,356	20,357
Macwahoc Plt.	165	97,869	.160	15,779	93.4	7,340		7,540	123

AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Madawaska	5,507	\$17,108,335	.040	\$ 687,561	99.5	\$1,283,125	\$ 70,500	\$ 45,124	\$ 22,034
Mapleton	1,514	1,773,810	.052	93,225	91.5	133,035		431	69,219
Mars Hill	2,062	3,158,500	.059	187,692	82.2	236,887	74,217	2,260	41,903
Masardis	408	439,510	.091	40,307	79.9	32,963	2,256	13,285	(a)
Merrill	337	178,236	.122	21,936	79.5	13,367	(a)	(a)	4,433
Monticello	1,109	1,220,940	.055	67,835	87.8	91,570		2,080	44,803
Moro Plt.	49	115,900	.073	8,500	97.1	8,692	550	(a)	(a)
Nashville Plt.	30	71,630	.048	3,459	99.8	5,372	(a)	(a)	(a)
New Canada Plt.	288	327,895	.080	26,435	60.5	24,592	6,061	7,852	8,938
New Limerick	394	345,385	.081	28,240	87.2	25,903		2,962	12,096
New Sweden	713	938,105	.048	45,611	81.8	70,357	5,000	21,483	(a)
Oakfield	848	354,105	.179	63,972	83.4	26,557	2,431	11,489	43,999
Orient	124	126,533	.106	13,490	94.6	9,482	109	526	3,284
Oxbow Plt.	137	115,760	.088	10,279	101.1	8,682	(a)	(a)	(a)
Perham	512	647,215	.072	46,968	74.2	48,541	2,500	2,28	15,831
Portage Lake	458	417,230	.105	44,100	94.	31,292	27,000	3,292	13,345
Presque Isle	12,886	40,431,860	.0295	1,197,239	96.8	3,032,389	(a)	157,339	222,397
Reed Plt.	325	105,240	.172	18,326	96.	7,893	219	2,038	11,087
St. Agatha	1,137	1,906,350	.044	84,380	74.5	142,976	39,869	2,001	18,460
St. Francis Plt.	1,058	206,313	.255	53,308	77.4	15,473	3,179	10,377	42,459
St. John Plt.	407	125,537	.150	19,022	101.5	9,415		1,729	1,946
Sherman	1,034	785,935	.094	74,495	78.1	58,945	(a)	7,985	16,579
Smyrna	331	218,230	.136	29,904	82.3	16,367		(a)	(a)
Stockholm	649	328,820	.074	24,683	84.3	24,661	374	7,719	13,110
Van Buren	4,679	3,432,540	.076	262,952	88.9	257,440	21,471	55,430	25,875
Wade	220	338,760	.048	16,422	96.1	25,407		9,704	5,876
Wallagrass Plt.	818	372,165	.120	45,137	62.7	27,912	5,225	10,986	14,190
Washburn	2,083	2,887,910	.057	165,597	83.4	216,593	23,000	6,496	30,318
Westfield	569	1,179,635	.041	48,737	87.3	88,472	10,000	5,303	23,707
Westmanland Plt.	46	127,570	.050	6,414	96.9	9,567	2,000	(a)	(a)
Weston	202	131,670	.140	18,595	95.5	9,875		19	4,533
Winterville Plt.	215	83,530	.050	4,281	88.7	6,264	5,000	3,300	7,154
Woodland	1,372	789,855	.088	70,344	73.7	59,239	13,500	16,450	25,644

CUMBERLAND COUNTY

Baldwin	773	689,500	.140	97,064	100.	51,712	18,000	17,433	955
Bridgton	2,707	5,129,006	.060	309,957	95.1	384,675	304,680	46,232	12,825
Brunswick	15,797	36,777,320	.0336	1,242,850	97.5	2,758,299	1,702,322	33,183	52,630
Cape Elizabeth	5,505	29,036,200	.025	730,438	99.7	2,177,715	1,204,500	37,024	1,119,266
Casco	947	1,146,657	.087	100,465	100.2	86,000	9,000	3,139	7,633
Cumberland	2,765	7,838,516	.040	315,643	98.6	587,888	242,158	4,825	26,509
Falmouth	5,976	22,768,694	.0295	676,238	100.2	1,707,652	618,000	19,571	65,680
Freeport	4,055	11,002,720	.033	365,816	98.6	825,204	440,400	50,739	66,788
Gorham	5,767	20,403,577	.0245	503,882	98.5	1,530,268	489,254	36,539	116,994
Gray	2,184	6,104,910	.035	215,267	96.4	457,868	65,000	19,607	28,880
Harpwell	2,032	1,954,110	.096	189,196	99.1	146,558	85,000	2,090	33,718
Harrison	1,014	1,567,902	.055	87,053	95.4	117,592	9,975	8,814	10,033
Naples	735	1,126,935	.074	84,047	98.6	84,520	51,300	4,491	10,059
New Gloucester	3,047	774,732	.128	100,323	93.6	58,104	41,000	105	21,742
North Yarmouth	1,140	742,963	.103	77,330	91.4	55,722	6,396	1,260	27,974
Otisfield	549	592,800	.097	57,949	97.	44,460	18,099	1,251	8,113
Portland	72,566	111,884,775	.0868	9,760,621	100.1	8,391,358	8,173,294	166,955	389,633
Pownal	778	324,325	.130	42,624	89.7	24,324	10,000	6,352	14,994
Raymond	732	2,000,044	.054	108,653	98.1	150,003		2,327	17,873
Scarborough	6,418	28,111,620	.02525	714,469	97.9	2,108,371	675,446	6,165	153,491
Sebang	546	1,021,080	.084	86,298	103.8	76,581	8,006	2,189	13,280
South Portland	22,788	101,080,480	.025	2,543,422	98.8	7,581,033	2,290,563	18,000	190,060
Standish	2,095	2,183,700	.146	320,320	99.1	163,777		11,908	47,435
Westbrook	13,820	29,187,100	.0526	1,543,630	99.1	2,189,032	1,317,005	22,633	135,424
Windham	4,498	3,511,651	.132	467,491	94.7	263,373	71,249	11,673	94,916
Yarmouth	3,517	30,420,895	.019	580,709	98.6	2,281,567	1,469,708	36,033	93,923

FRANKLIN COUNTY

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit Unappropriated
Avon	436	\$ 317,490	.070	\$ 22,491	98.6	\$ 23,812	\$ 2,080	\$ 3,170	\$13,753
Carthage	370	297,925	.084	25,259	94.5	22,344		243	9,667
Chester ville	505	406,035	.088	36,166	94.9	30,452		2,228	8,268
Coplin Plt.	40	163,848	.021	3,473	89.	12,288		2,934	1,300
Dallas Plt.	77	322,549	.044	14,270	92.1	24,191		(a)	3,133
Eustis	666	573,970	.059	34,362	96.8	43,047		10,575	6,579
Farmington	5,001	4,239,430	.090	384,581	99.2	317,957	57,232	2,629	16,689
Industry	262	253,330	.094	23,999	82.2	19,000	(a)	(a)	
Jay	3,247	2,528,380	.145	368,923	96.8	189,628	131,770	25,630	786
Kingfield	864	859,080	.065	56,434	99.1	64,431	23,595	12,692	5,198
Madrid	108	128,870	.092	11,955	103.4	9,665		1,389	4,625
New Sharon	712	522,956	.086	45,425	93.5	39,221	249	5,114	612
New Vineyard	357	425,756	.060	25,860	99.4	31,931		3,252	3,363
Phillips	1,021	710,138	.108	77,378	96.2	53,260	36,011	10,947	10,221
Rangeley Plt.	39	444,607	.060	26,736	92.8	33,345	9,901	2,606	3,257
Rangeley	1,087	4,484,400	.035	157,881	97.4	336,330	42,432	14,444	21,294
Sandy River Plt.	54	308,050	.028	8,697	99.6	23,103	(a)	(a)	
Strong	976	1,017,750	.086	88,264	96.7	76,331	3,987	20,726	767
Temple	314	312,432	.062	19,650	95.8	23,432	9,634	3,817	2,585
Weld	348	768,670	.058	44,834	98.1	57,650	30,000	11,352	7,045
Wilton	3,274	5,383,286	.0446	242,254	98.5	403,746	2,148	28,168	21,774

HANCOCK COUNTY

Amherst	168	125,765	.085	10,810	96.5	9,432		748	12,255
Aurora	75	87,204	.060	5,307	100.9	6,540	1,000	(a)	
Bar Harbor	3,807	7,279,320	.085	621,541	98.1	545,949	137,497	42,511	77,948
Blue Hill	1,270	1,272,860	.108	138,479	100.7	95,464	182	10,666	28,930
Brooklin	525	752,403	.074	56,151	99.8	56,430		1,937	17,876
Brooksville	603	3,352,870	.020	67,606	100.8	251,465	45,512	512	13,028
Bucksport	3,466	6,756,555	.074	502,580	99.3	506,741	151,500	7,049	59,568
Castine	824	646,660	.124	80,704	100.2	48,500	11,890	704	18,739
Cranberry Isles	181	486,345	.0526	25,758	97.6	36,475	1,606	8,090	2,063
Dedham	438	529,923	.111	59,164	95.9	39,744	7,175	263	20,073
Deer Isle	1,129	1,371,180	.062	85,973	98.7	102,838	3,264	4,058	20,982
Eastbrook	167	240,220	.070	16,962	103.	18,016	1,500	(a)	
Ellsworth	4,444	8,337,040	.070	587,090	95.3	625,278	457,141	17,923	85,498
Franklin	627	428,491	.076	33,078	89.3	32,136	7,290	(a)	
Gouldsboro	1,100	759,620	.100	76,904	89.3	56,971	14,246	278	21,907
Hancock	806	547,680	.076	42,282	99.3	41,076		2,353	2,577
Lamoine	484	274,380	.106	29,408	97.9	20,578	165	1,118	14,968
Long Island Plt.	57	57,020	.075	4,357	97.	4,276	(a)	(a)	
Mariaville	144	118,250	.092	10,879	98.9	8,868	(a)	(a)	
Mount Desert	1,663	4,333,560	.095	413,242	100.3	325,017	30,000	1,764	15,900
Orland	1,195	2,819,225	.028	79,793	96.	211,441	24,610	1,224	17,839
Osborn Plt.	36	61,400	.093	5,746	100.2	4,605	(a)	(a)	
Otis	100	159,951	.095	15,273	95.6	11,996	(a)	(a)	
Penobscot	706	513,345	.070	36,504	97.6	38,500		1,661	26,243
No. 33 Plt.	58	52,050	.108	5,657	99.4	3,903		262	2,405
Sedgwick	574	1,295,220	.032	41,888	99.	97,141	472	6,238	17,549
Sorrento	196	380,340	.100	38,202	97.3	28,525	8,000	55	9,281
Southwest Harbor	1,480	4,066,060	.040	163,764	99.2	304,954	38,000	21,236	35,736
Stonington	1,408	1,888,960	.059	112,534	93.2	141,672	36,000	23,079	7,333
Sullivan	709	1,340,618	.038	51,597	92.8	100,546	22,807	2,047	10,869
Surry	547	789,410	.067	53,329	98.	59,205	306	3,238	7,850
Swan's Island	402	298,150	.105	31,587	97.8	22,361	5,000	(a)	
Tremont	1,044	684,780	.108	74,733	99.7	51,358	23,163	9,330	9,030
Trenton	375	293,840	.090	26,742	97.1	22,035	78	51	1,776
Verona	435	750,880	.030	22,826	96.6	56,316	122	15	6,325
Waltham	153	129,910	.072	9,509	100.3	9,743	(a)	(a)	
Winter Harbor	756	629,860	.080	50,697	98.9	47,239		9,364	14,125

KENNEBEC COUNTY

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit Unappropriated
Albion	974	\$ 611,755	.102	\$ 63,032	98.6	\$ 45,881	\$ 3,600	\$ 3,501	\$ 19,119
Augusta	21,680	65,536,190	.032	2,111,349	96.7	4,915,214	1,534,676		347,147
Belgrade	1,102	2,174,956	.047	103,008	95.1	163,122	65,000	1,115	22,389
Benton	1,521	711,895	.102	73,651	98.8	53,392	30,487	2,084	12,435
Chelsea	1,893	556,805	.082	46,417	88.	41,760	29,850	1,059	5,648
China	1,561	1,426,005	.078	112,176	95.9	106,950	35,365	3,523	26,662
Clinton	1,729	903,375	.084	76,957	97.4	67,753	29,000	4,503	12,094
Farmingdale	1,941	1,476,539	.085	126,854	97.7	110,740	6,802	456	28,285
Fayette	328	509,731	.094	48,244	100.6	38,229		92	8,168
Gardiner	6,897	8,282,800	.075	625,857	98.	621,210	159,335	12,423	25,022
Hallowell	3,169	2,444,164	.095	234,199	92.2	160,812	20,946	2,752	37,692
Litchfield	1,011	2,672,350	.032	86,229	95.1	200,426	15,500	(a)	(a)
Manchester	1,068	807,977	.123	100,158	99.1	60,596	4,501	4,247	17,911
Monmouth	1,884	1,548,942	.1045	163,159	98.4	116,170	61,000	16,744	20,655
Mount Vernon	596	1,068,300	.058	62,405	99.7	80,122	57,400	6,816	9,480
Oakland	3,075	2,280,523	.096	221,060	99.	171,039	78,440	7,366	25,249
Pittston	1,311	491,607	.094	46,997	99.1	36,870		1,469	13,463
Randolph	1,724	1,435,427	.055	80,145	100.1	107,637	3,000	601	24,140
Readfield	1,029	3,003,335	.028	84,789	98.2	225,250		3,879	12,005
Rome	367	542,953	.083	45,338	96.1	40,721	15,500	3,743	6,915
Sidney	988	2,138,790	.032	69,116	99.9	160,409	49,220	3,065	8,665
Vassalboro	2,446	4,768,750	.033	158,911	94.3	357,656	81,156	2,363	33,683
Vienna	160	138,170	.096	13,396	101.1	10,362	109	572	6,713
Waterville	18,695	73,678,160	.020	1,486,196	99.	5,525,862	565,868		79,904
Wayne	498	641,700	.081	52,418	99.3	48,127	26,396	8,402	21,344
West Gardiner	1,144	579,795	.070	41,383	98.2	43,484		470	18,832
Windsor	878	551,931	.076	42,558	99.1	41,394		7,984	24,714
Winslow	5,891	4,664,545	.090	423,697	99.5	349,840	66,285	3,822	22,634
Winthrop	3,537	3,422,515	.088	303,854	97.1	256,688	164,829	11,834	44,691

KNOX COUNTY

Appleton	672	960,570	.040	38,908	98.5	72,043		11,209	16,707
Camden	3,988	8,414,610	.050	423,391	99.2	631,095	242,673	34,268	39,604
Cushing	479	460,685	.074	34,474	94.	34,551	160	9,422	10,032
Friendship	806	642,940	.097	62,990	96.1	48,220	2,152	5,461	13,106
Hope	525	365,260	.098	36,170	97.1	27,394	13,150	(a)	(a)
Isle au Haut	68	132,809	.104	13,908	100.2	9,960	2,900	(a)	(a)
Matinicus Isle Plt.	100	95,587	.060	5,828	98.9	7,161		441	1,890
North Haven	384	1,022,920	.061	62,653	103.8	76,719	14,600	955	4,211
Owl's Head	994	806,317	.066	53,936	96.6	60,473	14,000	8,356	17,910
Rockland	8,769	15,155,870	.064	976,390	95.8	1,136,690	170,613	36,337	70,280
Rockport	1,893	8,652,865	.022	191,710	94.3	648,964	44,000	4,892	35,440
St. George	1,588	1,979,805	.060	119,991	95.4	148,485	38,000	6,555	32,944
South Thomaston	732	662,740	.062	41,629	94.7	49,705	7,500	1,673	16,481
Thomaston	2,780	2,104,800	.110	233,151	96.6	157,860	50,611	19,540	26,759
Union	1,196	916,768	.090	83,298	96.9	68,757	18,475	426	10,324
Vinalhaven	1,273	943,575	.120	114,261	98.6	70,768		12,283	14,635
Warren	1,678	4,943,230	.026	129,741	97.	370,742	13,297	19,016	21,108
Washington	636	537,680	.095	51,535	92.6	40,326	10,500	5,608	4,956

LINCOLN COUNTY

Alna	347	445,040	.055	24,747	85.5	33,378		674	8,098
Boothbay	1,617	2,449,045	.076	187,504	99.8	183,678	15,000	9,766	33,374
Boothbay Harbor	2,252	3,013,235	.088	267,054	97.7	225,992	6,000	7,667	10,962
Bremen	438	359,945	.110	38,636	100.	26,995	5,500	652	4,139

LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Bristol	1,441	\$ 8,420,287	.016	\$ 134,343	98.6	\$ 631,522	\$ 58,000	\$12,285	\$25,858
Damariscotta	1,093	1,192,930	.096	115,369	97.7	89,470	14,688	10,025	96
Dresden	766	352,175	.100	35,715	95.8	26,413	15,340	960	4,296
Edgecomb	433	420,959	.092	39,109	98.1	31,572	1,200	6,451	7,004
Jefferson	1,048	648,530	.098	64,353	96.5	48,639	8,000	378	18,112
Monhegan Plt.	65	178,827	.071	12,902	97.3	13,412	9,286	3,626	3,874
Newcastle	1,101	1,003,125	.088	88,995	98.5	75,234		2,949	19,130
Nobleboro	679	405,320	.120	49,142	98.7	30,399	13,332	114	19,338
Somerville Plt.	254	138,740	.092	12,944	88.7	10,405	186	1,317	10,805
South Bristol	610	862,145	.092	79,851	98.3	64,660	57,686	11,115	20,293
Southport	416	2,698,875	.040	108,327	99.5	202,415	23,185	17,735	1,652
Waldoboro	2,882	1,817,319	.115	211,196	98.3	136,298	75,908	13,061	25,151
Westport	133	221,614	.093	20,701	97.3	16,621	4,085	975	3,353
Whitefield	1,068	1,049,711	.061	64,669	95.2	78,728	75,365	3,300	13,180
Wiscasset	1,800	5,075,750	.062	315,956	98.7	380,681	62,671	13,616	21,506

OXFORD COUNTY

Andover	762	635,771	.082	52,757	96.2	47,683	26,473	11,816	11,584
Bethel	2,408	6,297,121	.030	190,521	99.4	472,284	39,700	3,118	50,952
Brownfield	538	305,138	.135	41,550	98.2	22,885		4,117	19,714
Buckfield	982	963,810	.076	73,936	93.9	72,285	52,600	3,442	18,209
Byron	108	271,160	.054	14,723	88.7	20,337		3,964	3,493
Canton	728	637,660	.095	61,069	95.	47,824	6,327	1,767	14,147
Denmark	376	545,010	.094	51,632	96.8	40,875	3,198	5,267	14,480
Dixfield	2,323	5,211,955	.031	163,178	98.6	390,896	20,350	5,654	13,342
Fryeburg	1,874	1,542,384	.1045	162,616	96.9	115,678	49,000	2,634	23,163
Gilead	136	290,050	.0634	18,521	95.4	21,753	3,170	809	1,689
Greenwood	601	600,940	.098	59,348	98.5	45,070	4,603	4,771	25,022
Hanover	240	170,700	.096	16,579	104.	12,802		4,301	4,084
Hartford	325	366,713	.072	26,652	90.4	27,503		4,297	10,354
Hebron	465	330,310	.092	30,760	91.7	24,773	5,512	46	7,772
Hiram	699	536,464	.130	70,397	94.4	40,234	1,000	7,113	7,369
Lincoln Plt.	99	1,255,164	.024	30,225	99.3	94,137		11,067	5,626
Lovell	588	1,414,717	.065	92,595	100.2	106,103	8,854	13,108	18,786
Magalloway Plt.	50	312,887	.062	19,431	100.1	23,466		10,007	3,397
Mexico	5,043	7,021,320	.036	255,956	100.6	526,599	108,000	19,020	47,167
Newry	260	321,920	.079	25,548	97.4	24,144		3,032	2,897
Norway	3,733	10,349,755	.029	302,834	96.9	776,231	10,816	11,717	31,387
Oxford	1,658	2,353,491	.045	107,039	95.8	176,511	26,506	12,179	16,751
Paris	3,601	2,770,625	.098	274,050	98.4	207,796		12,079	61,557
Peru	1,229	1,379,892	.070	97,414	97.1	103,491		6,763	20,822
Porter	975	412,914	.124	51,933	97.8	30,968	8,784	3,290	16,966
Roxbury	344	466,545	.072	33,843	101.4	34,990		2,229	4,738
Rumford	10,005	61,897,970	.0217	1,349,892	99.9	4,642,347	470,793	43,740	27,837
Stoneham	180	243,058	.073	17,888	102.3	18,229	10,000	6,573	5,028
Stow	108	127,465	.090	11,549	97.4	9,559		5,916	3,477
Sumner	481	485,663	.080	39,198	96.3	36,424		5,231	11,695
Sweden	119	302,486	.076	23,078	107.6	22,686	424	4,315	4,505
Upton	35	351,958	.037	13,049	100.9	26,396		1,103	4,525
Waterford	834	1,044,325	.074	77,817	100.8	78,324		6,574	20,775
West Paris	1,050	784,085	.098	77,644	100.3	58,806	8,396	6,358	18,669
Woodstock	930	829,075	.114	95,201	99.1	62,180	15,203	6,602	25,670

PENOBSCOT COUNTY

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Alton	303	\$ 79,660	.180	\$ 14,521	94.7	\$ 5,974	\$ 1,759	\$ 1,880	2,832
Bangor	38,912	127,261,300	.0312	3,990,034	97.1	9,544,397	2,744,411		406,204
Bradford	690	267,050	.146	39,475	92.6	20,028	438	2,209	28,395
Bradley	951	341,323	.182	62,714	101.	25,599	18,333	1,838	26,875
Brewer	9,009	16,406,710	.066	1,089,016	98.6	1,230,503	883,805	5,188	51,628
Burlington	353	195,335	.126	24,831	92.2	14,650	5,000	4,128	255
Carmel	1,206	591,745	.116	69,455	91.9	44,380	18,031	1,380	11,657
Carroll Plt.	147	90,410	.126	11,529	99.9	6,780		2,000	6,819
Charleston	750	446,715	.102	46,014	92.4	33,503	29,714	3,723	20,457
Chester	261	107,575	.146	15,876	99.7	8,068	7,307		2,781
Clifton	227	144,585	.089	13,042	98.1	10,843		482	7,781
Corinna	1,895	1,083,960	.126	137,748	94.8	81,297	13,873	7,597	19,251
Corinth	1,138	620,145	.116	72,728	92.7	46,510		1,969	29,508
Dexter	3,951	5,573,870	.063	353,877	93.9	418,040	107,500	458	33,022
Dixmont	551	206,655	.172	35,896	93.2	15,499		376	3,103
Drew Plt.	43	72,925	.100	7,325	97.9	5,469	3,000	267	71
East Millinocket	2,392	15,056,462	.0378	570,670	99.7	1,129,234	781,900	4,435	11,598
Eddington	958	1,407,917	.040	57,030	98.8	105,593	4,800	3,143	13,984
Edinburg	19	60,576	.085	5,166	100.	4,543		172	6,749
Enfield	1,098	624,056	.106	66,803	95.8	46,804	557	11,775	73,500
Etna	486	334,015	.072	24,352	95.4	25,051	405	1,493	15,998
Exeter	707	301,778	.194	59,018	85.6	22,633	30,129	2,472	34,864
Garland	568	228,315	.152	35,093	92.7	17,123	16,186	5,502	19,977
Glenburn	965	560,308	.081	46,023	93.3	42,023		1,095	12,675
Grand Falls Plt.	7	59,119	.062	3,674	96.8	4,433		2,829	1,562
Greenbush	565	140,160	.190	26,984	92.9	10,512		3,691	8,699
Greenfield	100	94,551	.115	10,960	96.8	7,091	5,000	547	3,106
Hampden	4,583	5,670,610	.060	342,801	99.5	425,295	16,386	9,131	73,118
Hermon	2,087	1,870,260	.079	149,058	97.	140,269	13,000	8,479	62,048
Holden	1,375	2,998,920	.028	84,830	98.1	224,919	63,000	(a)	(a)
Howland	1,362	2,040,120	.051	104,943	51.	153,009	47,560	3,957	42,323
Hudson	542	223,135	.132	29,837	87.4	16,735	33,250	640	11,098
Kenduskeag	584	487,997	.073	36,007	80.2	36,600	1,800	3,204	13,268
Lagrange	424	246,161	.102	25,444	95.2	18,462	287	752	20,198
Lakeville Plt.	21	150,715	.034	5,131	99.8	11,303		(a)	(a)
Lee	555	288,930	.120	35,103	96.6	21,669		2,785	17,731
Levant	765	1,235,360	.036	44,988	95.9	92,652	21	2,064	22,153
Lincoln	4,541	10,169,820	.0415	425,217	98.	762,736	234,847	21,843	62,197
Lowell	132	93,620	.164	15,440	95.3	7,021	190	2,880	3,916
Mattawamkeag	945	1,023,308	.094	96,862	99.6	76,748	65,000	14,631	12,744
Maxfield	39	80,535	.054	4,384	97.2	6,040	1,100	12	661
Medway	1,266	506,906	.021	107,191	95.8	38,017	5,700	35,271	3,279
Milford	1,572	798,641	.106	85,696	99.6	59,898		15,882	25,715
Millinocket	7,453	29,066,825	.0384	1,121,176	99.5	2,180,011	585,441	199,815	60,935
Mount Chase Plt.	179	209,635	.080	16,905	96.8	15,722		2,512	(a)
Newburgh	636	269,980	.088	24,145	104.5	20,248		(a)	(a)
Newport	2,322	1,825,160	.110	202,240	97.3	136,887	55,369	753	1,860
Old Town	8,626	12,943,500	.055	718,048	96.7	970,762	585,505	11,475	75,099
Orono	8,341	16,865,910	.026	441,876	95.	1,264,943	546,259	8,045	48,880
Orrington	2,539	4,043,290	.036	147,184	100.5	303,246	1,824	1,038	47,170
Passadumkeag	355	110,668	.158	17,704	99.1	8,300		2,379	7,406
Patten	1,312	838,710	.092	77,971	98.2	62,903	12,292	26,734	16,486
Plymouth	494	184,582	.124	23,179	104.1	13,843		1,162	18,675
Prentiss Plt.	227	79,261	.01572	12,588	103.3	5,944	(a)	(a)	(a)
Seboeis Plt.	77	136,960	.070	9,641	98.7	10,272	89	3,032	4,592
Springfield	426	125,921	.160	20,423	94.8	9,444	2,006	3,719	5,259
Stacyville	673	741,895	.064	47,889	95.7	55,642	16,870	3,359	11,134
Stetson	420	181,398	.130	23,830	89.7	13,604	3,200	558	3,099
Veazie	1,354	1,427,977	.102	146,463	99.1	107,098	36,750	15,040	18,368
Webster Plt.	79	68,993	.096	6,653	97.1	5,174	(a)	(a)	(a)
Winn	526	171,395	.164	28,471	93.5	12,854		1,142	14,076
Woodville	49	479,040	.030	14,410	99.6	35,928		1,705	9,890

PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit Unappropriated
Abbot	404	\$ 216,095	.118	\$ 25,808	94.8	\$ 16,207	\$	506	\$ 14,280
Atkinson	280	207,110	.095	19,852	92.2	15,533		1,476	14,029
Barnard Plt.	32	91,464	.045	4,145	98.1	6,860		1,682	3,135
Blanchard Plt.	57	106,320	.073	7,827	100.	7,974		910	1,046
Bowerbank	17	220,098	.043	9,494	98.1	16,507	9,166	3,417	854
Brownville	1,641	1,063,640	.098	105,469	96.1	79,773	29,519	10,488	30,053
Dover-Foxcroft	4,173	10,045,200	.036	364,300	97.3	753,390	196,500	118,619	45,450
Elliottsville Plt.	23	178,469	.037	6,665	103.9	13,385		2,048	3,369
Greenville	2,025	2,842,095	.050	143,337	97.1	213,157	20,900	2,725	14,430
Guilford	1,880	1,299,582	.126	165,094	98.9	97,468	27,115	2,167	13,411
Kingsbury Plt.	8	111,270	.060	6,676	100.1	8,345	(a)	(a)	(a)
Lake View Plt.	18	149,233	.033	4,951	98.5	11,192		2,092	1,705
Milo	2,756	1,916,169	.124	239,464	98.8	143,712	94,725	26,386	17,090
Monson	852	624,280	.095	59,924	94.3	46,821	925	5,507	10,053
Parkman	530	299,400	.100	30,273	96.6	22,455		400	12,599
Sangerville	1,157	572,735	.130	75,211	94.3	42,955	67	112	15,716
Sebec	384	283,995	.122	34,911	90.5	21,299	2,000	1,560	5,884
Shirley	214	157,970	.095	15,151	98.6	11,847	3,165	2,328	6,702
Wellington	231	117,240	.112	13,319	93.7	8,793		1,313	16,084
Willimantic	137	212,180	.072	15,387	97.7	15,913	70	2,206	5,146

SAGADAHOC COUNTY

Arrowsic	177	209,560	.062	13,130	95.6	15,717	1,500	1,207	5,053
Bath	10,717	12,857,385	.089	1,148,678	(a)	964,303	123,936	(a)	118,048
Bowdoin	668	270,317	.195	53,138	99.4	20,273		(a)	(a)
Bowdoinham	1,131	974,750	.095	93,321	97.8	73,106	17,484	4,234	9,362
Georgetown	790	531,880	.087	46,640	96.6	39,891	11,896	3,961	15,292
Phippsburg	1,121	1,759,180	.073	129,293	98.1	131,938	116,542	14,242	4,897
Richmond	2,185	1,269,823	.122	156,409	94.7	95,236	8,173	3,550	12,233
Topsham	3,818	2,393,300	.113	272,555	100.1	179,497	78,900	30,172	34,629
West Bath	766	2,601,030	.026	68,160	97.	195,077	112,000	5,217	6,742
Woolwich	1,417	2,273,680	.043	98,872	95.5	169,776		51	33,997

SOMERSET COUNTY

Anson	2,252	5,086,750	.030	154,015	100.1	381,506	6,000	6,859	19,683
Athens	602	359,850	.108	39,292	101.9	26,989	12,865	3,433	14,563
Bingham	1,308	1,184,492	.086	102,889	98.9	88,837	4,438	274	12,994
Brighton Plt.	62	94,420	.096	9,115	98.9	7,082		608	2,092
Cambridge	354	172,460	.098	17,129	97.6	12,934		450	7,916
Canaan	800	424,200	.100	42,990	96.1	31,815		5,860	7,629
Caratunk Plt.	90	230,940	.058	13,481	95.6	17,320		3,102	10,061
Cornville	585	422,230	.116	49,446	94.1	31,667	53	(a)	4,563
Dennistown Plt.	17	175,225	.021	3,703	99.	13,141		(a)	(a)
Detroit	564	448,872	.072	32,726	98.9	33,665	142	2,253	13,806
Embden	321	1,045,600	.053	55,683	100.	78,420	55,216	1,194	27,656
Fairfield	5,829	4,252,940	.110	471,480	98.3	318,970	69,204	24,470	44,686
Harmony	712	489,470	.098	48,499	90.3	36,710	2,500	1,649	12,071
Hartland	1,447	1,052,945	.104	110,319	96.4	78,970	50,529	10,972	2,025
Highland Plt.	46	60,874	.085	5,216	97.6	4,565		2,286	25
Jackman	984	1,305,730	.039	51,604	99.5	97,929	63,000	391	25,370
Madison	3,935	4,036,285	.087	353,917	98.8	302,721	134,571	4,190	51,325
Mercer	272	187,730	.118	22,374	91.	14,079	3,136	(a)	(a)
Moose River	205	314,765	.040	12,767	99.6	23,607		2,958	(a)
Moscow	559	2,877,412	.060	173,034	99.3	215,805	231	5,749	14,429
New Portland	620	601,590	.079	47,978	96.3	45,119		2,652	2,408

SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Norridgewock	1,634	\$ 932,462	.116	\$109,455	94.1	\$ 69,934	\$ 60,282	\$ 7,598	\$ 10,813
Palmyra	1,009	498,200	.132	66,419	90.9	37,365	37,384	1,285	5,879
Pittsfield	4,010	2,624,010	.126	333,361	99.	196,800	150,675	10,159	10,995
Pleasant Ridge Plt.	108	3,246,785	.035	113,718	99.9	243,508	(a)	(a)	(a)
Ripley	317	176,620	.126	22,488	92.9	13,246		108	6,727
St. Albans	927	784,915	.097	76,658	93.9	58,868	6,023	8,540	26,521
Skowhegan	7,661	26,972,200	.025	679,771	98.4	2,022,915	207,389	22,269	106,655
Smithfield	382	436,275	.080	35,193	105.9	32,720	174	771	9,714
Solon	669	813,105	.076	62,335	97.1	60,982	10,900	(a)	(a)
Starks	306	335,390	.080	27,082	92.7	25,154	17,040	4,313	4,324
The Forks Plt.	53	230,925	.045	10,461	99.5	17,319		623	17,369
West Forks Plt.	93	194,590	.044	8,630	100.3	14,594	(a)	(a)	(a)

WALDO COUNTY

Belfast	6,140	17,558,750	.031	548,587	92.4	1,316,906	186,038	8,389	32,521
Belmont	295	245,750	.068	16,897	97.4	18,431	(a)	(a)	(a)
Brooks	758	454,147	.093	42,668	89.1	34,061		(a)	18,301
Burnham	755	389,615	.124	48,777	95.6	29,221		677	11,302
Frankfort	692	369,756	.116	43,284	85.9	27,731	9,178	12,500	19,159
Freedom	406	240,230	.122	29,308	89.6	18,017	(a)	(a)	(a)
Islesboro	444	1,078,020	.087	94,168	97.1	80,851	1,611	4,313	47,088
Jackson	220	154,166	.114	17,739	78.7	11,562		196	15,590
Knox	439	535,055	.057	30,795	92.7	40,129	11,172	2,901	9,950
Liberty	458	588,510	.082	48,659	98.	44,138		2,977	6,957
Lincolnville	867	731,645	.088	64,942	97.6	54,873	19,152	3,108	256
Monroe	497	765,500	.060	46,272	80.8	57,412	12,180	6,514	23,692
Montville	366	231,875	.110	25,818	94.5	17,390		400	8,183
Morrill	355	272,785	.086	23,726	98.5	20,458		4,000	3,353
Northport	648	585,865	.094	55,479	98.	43,939	23,234	9,053	9,920
Palermo	528	414,980	.095	39,879	93.	31,123	13,157	3,570	9,043
Prospect	412	205,763	.107	22,283	101.	15,432		1,530	5,143
Searsmont	628	387,807	.100	39,227	94.6	29,085	2,505	1,793	1,800
Searsport	1,838	12,770,570	.020	256,560	62.3	957,792	436,801	21,148	44,471
Stockton Springs	980	539,860	.116	63,364	96.	40,489		1,829	26,466
Swanville	514	459,550	.067	31,053	92.5	34,466		1,076	9,933
Thorndike	457	265,755	.122	32,728	91.4	19,931	5,000	1,772	8,507
Troy	469	297,780	.084	25,358	94.3	22,333	(a)	(a)	(a)
Unity	983	867,560	.088	77,050	97.7	65,067			27,198
Waldo	395	223,997	.090	20,402	98.8	16,800		2,157	2,386
Winterport	2,088	805,696	.168	136,580	90.3	604,272	4,280	6,734	77,802

WASHINGTON COUNTY

Addison	744	359,970	.114	41,643	95.4	26,997	14,901	(a)	(a)
Alexander	220	250,730	.085	21,483	91.1	18,804	6,009	(a)	(a)
Baileysville	1,863	3,455,140	.076	263,832	99.8	259,135		7,490	32,585
Beals	640	182,316	.103	19,316	97.9	13,673		(a)	(a)
Beddington	14	54,270	.069	3,771	99.7	4,070		(a)	(a)
Calais	4,223	4,370,652	.082	361,360	94.1	327,798	57,440	2,682	12,477
Centerville	47	120,995	.073	8,877	99.8	9,074		(a)	(a)
Charlotte	260	216,515	.073	16,015	94.9	16,238		1,155	4,000
Cherryfield	780	414,620	.115	48,320	98.	31,096	1,000	9,550	2,509
Codyville Plt.	38	121,078	.048	5,841	98.9	9,080		242	6,239
Columbia	219	213,580	.092	19,856	101.7	16,018		2,094	11,786
Columbia Falls	442	385,250	.074	28,912	98.8	28,892	8,000	2,894	4,218
Cooper	106	247,605	.039	9,733	90.5	18,570		(a)	(a)

WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1961			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Crawford	83	\$ 66,763	.113	\$ 7,640	95.5	\$ 5,007	\$	\$ (a)	\$ (a)
Cutler	654	370,758	.049	18,479	101.	27,806	300	(a)	8,103
Danforth	821	387,140	.135	52,957	90.3	29,035	7,372	(a)	13,959
Deblois	26	53,750	.090	4,900	100.2	4,031	(a)	(a)	1,083
Dennysville	303	379,100	.048	18,196	100.1	28,432	(a)	5,345	(a)
East Machias	1,198	620,633	.0957	67,721	91.9	46,547	(a)	(a)	(a)
Eastport	2,537	6,840,921	.029	200,091	93.9	513,069	4,177	7,543	59,701
Grand Lake Stream Plt.	219	348,421	.060	22,177	100.8	261,131	(a)	(a)	(a)
Harrington	717	407,830	.096	39,658	95.	30,587	1,501	2,871	2,885
Jonesboro	428	501,946	.059	29,938	99.8	37,645	2,333	2,888	2,865
Jonesport	1,563	1,766,945	.051	91,227	98.5	132,520	(a)	13,228	21,470
Lubec	2,684	7,325,290	.027	199,900	95.8	549,396	(a)	(a)	(a)
Machias	2,614	1,244,370	.115	144,536	99.9	93,327	73,045	10,335	9,274
Machiasport	980	233,619	.176	41,728	102.	17,521	(a)	(a)	(a)
Marshfield	267	85,618	.160	13,860	95.8	6,421	(a)	(a)	(a)
Meddybemps	86	65,681	.100	6,637	99.6	4,926	(a)	(a)	(a)
Milbridge	1,101	949,650	.078	74,840	89.6	71,223	19,023	9,368	7,954
Northfield	79	156,082	.075	11,772	96.7	11,706	(a)	(a)	(a)
Pembroke	871	383,710	.100	38,911	94.1	28,778	(a)	(a)	(a)
Perry	564	677,066	.048	32,952	90.8	50,779	(a)	(a)	(a)
No. 14. Plt.	63	102,353	.079	8,130	96.3	7,676	(a)	(a)	(a)
No. 21 Plt.	56	78,823	.091	7,226	100.	5,911	(a)	202	2,151
Princeton	829	706,825	.064	45,860	98.6	53,015	73	88	17,032
Robbinston	476	269,885	.092	25,220	97.4	20,241	16,610	2,572	10,799
Roque Bluffs	152	52,631	.110	5,888	98.5	3,947	(a)	268	4,057
Steuben	673	767,410	.054	41,917	92.5	57,555	55,000	2,929	6,734
Talmadge	58	141,880	.040	5,714	97.8	10,641	(a)	(a)	(a)
Topsfield		484,860	.028	13,732	99.	36,364	116	604	4,864
Vanceboro	389	269,423	.084	22,907	99.5	20,206	372	2,087	1,401
Waite	73	89,555	.082	7,412	97.3	6,716	2,100	(a)	(a)
Wesley	145	124,321	.120	15,010	90.1	9,324	(a)	(a)	(a)
Whiting	339	219,323	.076	16,890	102.1	16,449	(a)	4,014	647
Whitneyville	229	239,000	.102	24,543	97.5	17,925	(a)	52	8,124

YORK COUNTY

Acton	501	833,725	.100	83,747	98.5	62,529	41,928	12,993	3,046
Alfred	1,201	3,066,960	.026	80,538	96.5	230,022	(a)	(a)	(a)
Arundel	907	957,535	.055	53,292	96.1	71,815	51,028	1,031	11,495
Berwick	2,738	3,516,110	.057	202,353	92.2	263,708	143,990	22,002	54,905
Biddeford	19,255	16,444,605	.054	900,611	96.2	1,233,345	1,214,972	72,540	60,230
Buxton	2,339	3,469,121	.075	261,766	95.9	260,184	24,250	13,320	62,939
Cornish	816	440,375	.120	53,319	95.2	33,028	5,600	1,305	21,385
Dayton	451	930,440	.050	46,897	99.3	69,783	4,054	2,719	3,147
Eliot	3,133	2,667,260	.080	215,528	105.5	200,044	115,716	22,754	4,272
Hollis	1,195	2,229,990	.069	154,712	98.6	167,249	(a)	1,514	18,816
Kennebunk	4,551	8,525,490	.058	497,865	95.2	639,411	275,000	66,889	69,031
Kennebunkport	1,851	7,705,595	.037	286,616	98.8	577,919	89,000	3,978	53,575
Kittery	10,689	9,200,015	.064	593,792	97.7	690,000	291,000	114,780	18,269
Lebanon	1,534	892,848	.121	109,192	101.	66,963	34,000	9,046	5,860
Limerick	907	634,390	.116	74,549	95.	47,579	8,198	13,901	5,742
Limington	839	444,385	.160	71,716	96.9	33,328	20,850	(a)	8,114
Lyman	529	549,923	.078	43,256	98.	41,244	4,000	1,701	11,277
Newfield	319	455,282	.081	37,138	92.1	34,146	(a)	(a)	(a)
North Berwick	1,844	1,044,305	.142	149,689	96.3	78,322	62,975	3,870	42,544
Old Orchard Beach	4,580	9,655,350	.072	698,020	93.5	724,151	619,809	25,414	5,823
Parsonsfield	869	737,890	.114	84,760	94.	55,341	6,350	(a)	(a)
Saco	10,515	16,358,980	.055	907,069	97.7	1,226,923	879,915	26,231	5,946
Sanford	14,962	22,317,664	.0588	1,323,132	98.4	1,673,824	550,000	236,278	397,789
Shapleigh	515	533,084	.134	71,823	95.6	39,981	4,859	4,115	2,895
South Berwick	3,112	2,719,040	.081	222,444	98.7	203,928	88,730	7,640	3,622
Waterboro	1,059	2,733,117	.036	99,229	96.5	204,983	(a)	(a)	(a)
Wells	3,528	12,182,290	.044	539,221	93.8	913,671	130,655	40,610	1,148
York	4,663	12,910,803	.044	571,624	96.7	968,310	235,391	29,292	73,995

(a) Information not available.