

MAINE STATE LEGISLATURE

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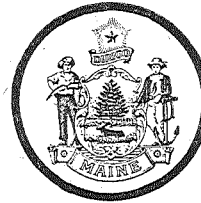
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Forty-fourth Report

OF THE

STATE AUDITOR



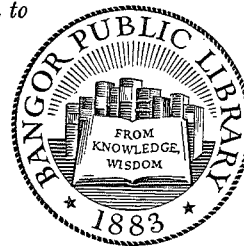
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JULY 1, 1962 TO JUNE 30, 1963

MICHAEL A. NAPOLITANO
STATE AUDITOR



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FORTY-FOURTH 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 . . .”

THE STATE OF MAINE
OFFICE OF THE STATE AUDITOR
TREASURY BUILDING
MAINE STATE HOUSE
MAINE
1955

1. The first part of the document is a list of the names of the persons who have been appointed to the various offices of the city government. The names are listed in alphabetical order, and each name is followed by the name of the office to which the person has been appointed.

November 22, 1963

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, 1963. 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 the scope of 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, 1963, 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,

A handwritten signature in cursive script, reading "Michael A. Napolitano". The signature is written in dark ink and is positioned above the printed name of the State Auditor.

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.

* * * *

We have commented previously that 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.

As an alternative suggestion, it is recommended that a committee within the Executive Council be delegated to review periodically copies of the postaudit reports which are filed with the Executive Department.

The benefits which may accrue from the review of audit reports could be of significant value. In any event, the audit reports and reviews thereof constitute an effective means of providing members with information which should be of value in connection with their consideration of all phases of the State's financial operations.

* * * *

Cognizance is taken of the cash flow study maintained to determine the availability of general fund cash for investment purposes. Demand deposits in the various banks should be kept at a minimum. It is believed that consideration should be given to the matter of short term investments to determine if a "Pooled Money Investment Fund," in which

demand cash balances of all funds (exclusive of trust and agency funds) were administered through a cash pool, would provide an increase of cash available for investment. Attention is directed to the fact that many individual funds do not carry cash balances of an amount warranting investment; however, if the cash balances of these funds were pooled, it is believed that substantial amounts would be available for investment.

* * * *

Exclusive of investment transactions, purchases and sales, the fiscal operations indicate that approximately fifty per cent of revenue receipts were realized within the first six months of the fiscal year as compared with approximately sixty per cent of the disbursements being made for the same period, the excess is attributed principally to school subsidy payments occurring in August and December. This illustrates the effect upon the general fund balances, and which warrants the need of correlation in timing revenues and expenditures.

During certain months of each fiscal year, the revenue receipts will fall short of expenditure requirements and if there is not a substantial cash balance in the general fund at the beginning of the fiscal year, the obvious result will necessitate temporary borrowing.

* * * *

Cognizant of the continual rise in revenue and expenditure operations, and the utilization of available unappropriated surplus, it is recommended that the operating capital of \$2,000,000 originally established for the general fund in 1949 should be increased by an additional \$2,000,000. Such an increase in the reserve will contribute to improving the cash position of the general fund and possibly defer or reduce the need of temporary financing.

* * * *

Amendatory legislation was enacted several years ago, which ratified existing procedures pertaining to check disbursements by the State Controller. It was suggested that the present practices 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.

* * * *

The certified public accounting firm of Ernst and Ernst, Portland, Maine, conducted an audit of the books of the State for the quadren-

nial period ended June 30, 1962. The report of examination was released in December, 1962.

A supplemental report was also filed covering the results of a review made of the system of internal control and accounting procedures employed in the various departments and agencies of the State.

A number of the recommendations followed closely those previously made by the State Auditor; such as, adopting of a uniform policy with regard to invoicing, collections, and charge-off practices of departments and institutions; the need of adequate control and accountability of inventories; prompt depositing of receipts; and procedures and policies in respect to collection of deferred tuition notes.

* * * *

As previously reported, 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.

Changes in systems and procedures should be made only after careful studies, in order that the State may realize the objectives of providing practical controls and improved accounting data, both within reasonable cost limitations.

* * * *

Departmental reports of audit submitted during the year, contained recommendations that the State Controller review the accounting systems of the State teachers colleges and wherever possible, remove duplication in record keeping, transfer the preparation of income statements and payrolls to the colleges, establish uniform accounting records for locally handled funds, and revise the expenditure codings to the extent that comparisons may be available.

Also, to review the methods and procedures of handling cash receipts and other financial responsibilities in several departments; and the feasibility of establishing centralized control within the departments.

The State Controller has advised that within available personnel and time limitations, definite consideration is currently being given to review fiscal policies of the several departments to effect improvements in accounting records and procedures, and internal control.

Continual increases will be noted in 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.

* * * *

Where an appropriation balance remains near the end of a fiscal year, a common practice in governmental agencies—federal, state, and local—is to load it with encumbrances relating to the period following; the purpose being to justify the full amount of the current appropriation and thus forestall any tendency on the part of higher authority to adjudge as excessive an estimate of future costs based on the current period.

Organizational controls should be so devised and directed as to eliminate end-of-period pressures to encumber unspent appropriation balances or the possibility of establishing a maximum encumbrance total that may be outstanding at the expiration of the appropriation period.

Encumbrances occurring in the last quarter of the fiscal year should be subjected to review by the Budget Office and supplemental authorization by the Governor and Council.

In connection with the Governor's order for a study of State operations, the system of accounting for encumbrances deserves study to determine if the amount of work involved under the present system can be curtailed.

* * * *

In accordance with the statutes, the State shall provide no automobiles for travel of State employees with the exception of certain departments and agencies as the Governor and Council may from time to time designate.

Also, all State owned cars shall display a marker or insignia, approved by the Secretary of State, plainly designating them as State owned vehicles. However, the Governor and Council may designate the use of certain State owned cars without the said insignia thereon.

It is recommended that appropriate council action be taken for a matter of record.

* * * *

State departments and agencies are operating approximately 2,300 vehicles of which 700 were either passenger vehicles or station wagons. It was previously reported that a review of motor vehicle cost records revealed no standard or uniform system was being maintained to account

for operating expenses of vehicles owned by State departments, institutions, and schools.

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

* * * *

Previous legislation that brought the revision of the general laws relating to municipalities has accomplished much to clarify the operations of local government. It is again recommended that consideration should be given to a revision of certain statutory provisions of Chapter 89 to clarify the budgetary and other fiscal operations of county government.

* * * *

Payments to consultants on a contractual basis are not subject to the usual deductions for withholding taxes, etc. A test review of service contracts revealed that although the agreement is drawn up on a basis of a specific number of work weeks, it was found that several individuals are being allowed holidays, vacation time, military leave, and sick leave benefits, such as are available to permanent State employees.

This apparent inconsistency should be corrected by administrative action.

* * * *

It appeared from audit reports for some departments and agencies that they were not fully complying with established regulations pertaining to settlement of travel advances; the maintenance of personnel records on a current basis; the conducting of an annual physical inventory of equipment; employees being paid for accumulated overtime in excess of the limitation set, and sick leave and vacation credits exceeded limits established by Department of Personnel rules.

Appropriate action should be initiated by the departments to effect compliance.

* * * *

Recognition must be given to the increasing awareness of accountability of State agencies as a whole. This department has witnessed a continuing trend on the part of officials responsible for the State's financial affairs toward improvement in accounting records and strengthening of fiscal controls; and with regard to their accountability in fiscal matters.

* * * *

The Department of Audit is most appreciative for the excellent co-operation 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 decrease 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 increase of \$737,014 for the fiscal year.

Revenues derived from the major tax sources showed increases over the previous year, particularly from inheritance and estate tax, sales and use taxes, 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, education, and general administration.

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 1963	Change From Prior Year Increase or Decrease
RECOGNIZED ASSETS			
Cash		\$ 4,720,596	\$1,270,213
Investments		8,808,741	6,405,660
Taxes and Accounts Receivable (net)		4,195,570	213,528
Due from Other Funds		165,510	5,234
Working Capital Advances (contra)		5,315,513	515,000
Other Assets		148,854	184,908
Contract with Canadian National Railways 1959-85		766,667	33,333
Total Recognized Assets		\$24,121,451	\$4,630,394
LIABILITIES			
Accounts Payable		\$ 806,945	\$ 40,816
Due to Other Funds		944,254	486,154
Other Current Liabilities		3,369,715	19,165
Total Liabilities		5,120,914	464,503
RESERVES			
Authorized Expenditures for Operations		4,445,804	1,401,792
Authorized Expenditures for Nonrecurring Items		2,394,917	3,585,008
State Contingent Account		450,000	
Contingencies		205,800	38,100
Construction Reserve Allocations		855	14,672
Total Reserves		7,497,376	5,039,572
SURPLUS			
Appropriated:			
Operating Capital		2,000,000	
Advances to Other Funds (contra)		5,315,513	515,000
Bar Harbor Ferry Terminal		766,667	33,333
Advances to Other Funds		165,510	345,000
Unappropriated		8,247,690	136,667
Total Surplus		3,255,471	737,014
Total Liabilities, Reserves, and Surplus		11,503,161	873,681
		\$24,121,451	\$4,630,394

GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended	Change From
	June 30, 1963	Prior Year
		Increase or Decrease
REVENUES		
State Tax on Wild Lands	\$ 849,239	\$ 11,966
Inheritance and Estate Tax	4,772,384	1,073,454
Sales and Use Tax	30,137,430	608,274
Cigarette Tax	8,043,403	21,469
Tax on Public Utilities	4,099,100	139,444
Tax on Insurance Companies	2,705,518	138,535
Commission on Pari Mutuels	1,086,462	12,201
Other Taxes	1,137,910	86,908
From Federal Government	17,170,666	2,122,220
From Cities, Towns, and Counties	1,276,978	236,306
Service Charges for Current Services	2,578,135	95,933
Liquor and Beer (net)	10,908,914	172,360
Other Revenues	1,209,003	163,942
Transfers From Other Operating Funds	343,385	653
Total Revenues	\$86,318,527	\$4,464,509
EXPENDITURES		
General Administration	\$ 4,651,492	\$ 781,672
Protection of Persons and Property	2,175,771	191,914
Development and Conservation of Natural Resources	3,507,222	119,494
Health, Welfare, and Charities	29,940,792	3,126,077
Mental Health and Corrections	13,315,507	276,794
Education and Libraries	29,594,275	2,507,401
Miscellaneous	532,585	397,986
Transfers to Other Operating Funds	747,024	38,427
Other Transfers	5,229,242	71,484
Debt Retirement	420,000	
Interest on Bonded Debt	98,020	12,180
Total Expenditures	\$90,211,930	\$6,703,097

GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1963	
BALANCE AT BEGINNING OF YEAR	\$2,518,457	
ADDITIONS	\$90,993,322	
Available Funds	85,118,304	
Departmental Expenditures	5,875,018	
Excess of Available Funds Over Expenditures	4,445,804	
Balances Carried Forward — June 30, 1963	1,429,214	
Unexpended Balances Lapsed	66,640,463	
Actual Revenue	64,755,188	
Estimated Revenue	1,885,275	
Excess of Actual Over Estimated Revenue	304,939	
Overlay	275,426	
Lapsed Balances and Transfers From Appropriations From Unappropriated Surplus	33,333	
Annual Payment on Canadian National Railways Contract	378,100	
Decrease in Reserve for Contingencies	35,146	
Adjustment of Prior Years' Transactions	6,250,012	
Total		
DEDUCTIONS	420,002	
Appropriations From Unappropriated Surplus —	82,631	
By Special Session of 100th Legislature for 1962-63	1,267,000	
By Regular Session of 100th Legislature for 1962-63	340,000	
By Regular Session of 101st Legislature for 1962-63	38,100	
Transfer From Reserve for Contingencies—	2,147,733	
Repair Program		
Purchase of Land	285,606	
Total Appropriations From Unappropriated Surplus	46,202	
Amounts Reserved —	515,000	
Restore Contingent Account	2,994,541	
Restore Group Life Insurance Fund	\$3,255,471	
Working Capital Advances		
Total		
BALANCE AT END OF YEAR		

Note: The general fund surplus will be reduced by \$3,247,962 on July 1, 1963 and subsequently as a result of appropriations by the One Hundred and First 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. 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 \$967,406 for the fiscal year.

Revenues credited to General Highway Fund during the year showed an increase of \$1,557,000 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 \$3,817,089 over the previous year. Increases were noted principally in the expenditures for construction, snow removal and sanding programs, and decreases in the highway and bridge maintenance accounts.

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 1963	Change From Prior Year
		Increase or Decrease
RECOGNIZED ASSETS		
Cash	\$ 2,959,950	\$ 564,783
Investments	5,195,229	5,341,943
Taxes and Accounts Receivable (net)	4,776,734	1,103,419
Due From Other Funds	1,217,400	44,150
Working Capital Advances	4,497,504	321,500
Other Assets	45,321	5,735
Due From Proceeds of Bonds Authorized — Not Issued	14,600,000	4,500,000
Total Recognized Assets	\$33,292,138	\$1,009,194
LIABILITIES		
Accounts Payable	\$ 257,227	\$ 74,800
Due to Other Funds	45,059	5,823
Other Current Liabilities	283,483	269,334
Total Liabilities	585,769	200,357
RESERVES		
Authorized Expenditures for Operations	23,131,888	607,795
SURPLUS		
Appropriated:		
Advances to Other Funds	4,497,504	321,500
Advances to Toll Bridges	1,217,400	44,150
Total Appropriated	5,714,904	365,650
Unappropriated	3,859,577	967,406
Total Surplus	9,574,481	601,756
Total Liabilities, Reserves, and Surplus	\$33,292,138	\$1,009,194

GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended June 30, 1963	Change From Prior Year
		Increase or Decrease
REVENUES		
Gasoline Tax (net)	\$23,740,185	\$ 97,425
Use Fuel Tax (net)	689,332	112,472
Motor Carrier Tax (net)	32,205	1,017
Motor Vehicle Registrations and Drivers' Licenses	10,121,584	44,695
Other Taxes	427,522	209,603
From Federal Government	19,336,407	1,448,345
From Cities, Towns, and Counties	1,994,690	6,743
Service Charges for Current Services	224,035	38,373
Other Revenues	516,413	278,037
Contributions and Transfers From Other Funds	590,229	32,212
Total Revenues	\$57,672,602	\$1,557,000
EXPENDITURES		
General Administration	\$ 2,121,949	\$ 172,778
Protection of Persons and Property	2,555,125	336,124
Highways and Bridges—		
Highway Construction	34,913,711	3,622,582
Highway Maintenance	8,452,806	2,060,330
Bridge Construction	1,140,058	95,670
Bridge Maintenance	1,055,781	494,979
Snow Removal and Sanding	6,366,132	944,054
Other	1,492,805	828,422
Interest on Bonded Indebtedness	708,537	8,774
Contributions and Transfers to Other Funds	972,852	5,334
Debt Retirement	3,700,000	550,000
Total Expenditures	\$63,479,756	\$3,817,089

GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1963	
BALANCE AT BEGINNING OF YEAR	\$4,826,983	
ADDITIONS		
Available Funds	\$87,888,576	
Expenditures	63,579,756	
Excess of Available Funds Over Expenditures	24,308,820	
Balances Carried Forward—June 30, 1963	23,131,888	
Unexpended Balances Lapsed		1,176,932
Estimated Revenue	36,150,490	
Actual Revenue	35,157,691	
Excess of Estimated Over Actual Revenue		992,799
Overlay		423,705
Return of Advances —		
Augusta Memorial Bridge	50,000	
Allagash Plantation	5,000	
State Aid Road Construction	100,000	
Adjustment of Prior Years' Transactions		155,000
Total		8,422
		4,750,833
DEDUCTIONS		
Appropriations From Unappropriated Surplus —		
Allocations by Commission	569,756	
Working Capital Advances to the Highway Garage	321,500	
Total		891,256
BALANCE AT END OF YEAR		<u>\$3,859,577</u>

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 1963	Prior Year Increase or Decrease
RECOGNIZED ASSETS		
Cash	\$2,843,802	\$1,699,767
Investments	2,198,516	976,695
Taxes and Accounts Receivable (net)	149,389	29,888
Due From Other Funds	645,172	201,899
Other Assets	166,735	34,802
Total Recognized Assets	\$6,003,614	\$ 929,885
LIABILITIES		
Accounts Payable	\$ 522,872	\$ 327,299
Due to Other Funds	165,510	35,000
Other Current Liabilities	1,003,436	956,640
Total Liabilities	1,691,818	1,318,939
RESERVES		
Authorized Expenditures for Operations	4,311,796	389,054
Total Liabilities and Reserves	\$6,003,614	\$ 929,885

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended June 30, 1963	Change From Prior Year
		Increase or Decrease
REVENUES		
Maine Forestry District Tax	\$ 731,430	\$ 202,493
Gasoline and Use Fuel Tax (net)	69,156	44,632
Sardine Development Tax	504,328	307,572
Tax on Insurance Companies	120,217	3,158
Hunting and Fishing Licenses	1,825,164	13,865
Other Taxes	818,372	112,514
From Federal Government	5,141,020	236,472
From Cities, Towns, and Counties	124,383	7,738
Service Charges for Current Services	1,372,102	106,184
Potato Tax	293,660	39,094
Other Revenues	273,254	146,370
Transfers From Other Operating Accounts	162,224	41,461
Total Revenues	11,435,310	1,144,559
EXPENDITURES		
General Administration	278,878	113,635
Protection of Persons and Property	781,759	81,467
Development and Conservation of Natural Resources	5,385,616	555,142
Health, Welfare, and Charities	1,067,277	248,994
Education and Libraries	2,011,585	526,108
Maine Employment Security Commission	1,882,441	199,548
Contributions and Transfers to Other Funds	470,240	5,595
Total Expenditures	11,877,796	1,331,393
Excess of Expenditures Over Revenues	442,486	186,834
Reserve for Authorized Expenditures—Beginning of Year	4,700,850	265,877
Adjustment of Prior Years' Transactions	118,440	27,212
Nonrevenue Receipts	171,873	90,871
RESERVE FOR AUTHORIZED EXPENDITURES—END OF YEAR	\$ 4,311,797	\$ 389,052

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, 1963	Public Service Enterprises	Working Capital Funds	Proceeds of General Bond Issues	Trust and Agency Funds	Maine Employment Security Fund
RECOGNIZED ASSETS					
Cash	\$ 847,431	\$1,540,208	\$ 683,319	\$ 1,517,305	\$ 252,387
Deposits with Federal Government					23,752,638
Investments	305,327	560,000	2,543,812	81,721,402	
Taxes and Accounts Receivable (net)	8,333	377,024		178,972	559,804
Due From Other Funds		117,237	229,031	44,913	
Inventories	3,789,577	1,231,695			
Other Assets	826,197	774		46	
Plant and Equipment, Less Depreciation - Amortization	5,723,372	6,005,472			
Total Recognized Assets	\$11,500,237	\$9,832,410	\$3,456,162	\$83,462,638	\$24,564,829
LIABILITIES					
Accounts Payable	\$ 639,291	\$ 205,417	\$ 109,294	\$ 3,523	\$ 1
Due to Other Funds	1,217,400	47,040			
Other Current Liabilities	29,786	115,221	15,825	14,526	
Bonds Payable	5,140,000				
Total Liabilities	7,026,477	367,678	125,119	18,049	1
RESERVES					
Authorized Expenditures			3,331,043	29,085	
Building Advance					559,804
Total Reserves			3,331,043	29,085	559,804
FUND BALANCES AND SURPLUS					
Fund Balances				83,355,504	24,005,024
Surplus —					
Appropriated — Working Capital Advances	4,000,000	5,753,017		60,000	
Unappropriated	281,159	1,915,972			
Donated	192,601	1,795,743			
Total Fund Balances and Surplus	4,473,760	9,464,732		83,415,504	24,005,024
Total Liabilities, Reserves, Fund Balances and Surplus	\$11,500,237	\$9,832,410	\$3,456,162	\$83,462,638	\$24,564,829

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, 1963	Total	General Fund Bonds	Highway Fund Bonds	University of Maine Bonds	Teachers Colleges Student Housing Bonds	Educa- tional Tele- vision Bonds	Maine Industrial Building Authority Bonds	Toll Free Bridge Bonds
ASSETS								
Equity in Treasurer's Cash	\$ 276,082	\$	\$	\$	\$	\$	\$	\$ 276,082
Short Term United States Government Securities	1,000,903							1,000,903
Accounts Receivable—Due 1963-93	1,497,318							1,497,318
Amount to be Provided From Future Revenue for Retirement of Bonds	45,831,546	2,960,000	24,800,000	7,960,000	2,600,000	1,500,000		6,011,546
Bonds Authorized—Not Issued	49,500,000		27,500,000	2,000,000			20,000,000	
Total	\$98,105,849	\$2,960,000	\$52,300,000	\$9,960,000	\$2,600,000	\$1,500,000	\$20,000,000	\$8,785,849
LIABILITIES AND RESERVES								
Current and Accrued Liabilities	\$ 4,003	\$	\$	\$	\$	\$	\$	\$ 4,003
Bonds Payable	47,615,000	2,960,000	24,800,000	7,960,000	2,600,000	1,500,000		7,795,000
Reserve for Authorized Expen- ditures and Debt Retirement	986,846							986,846
Amounts due Funds From Proceeds of Bonds Authorized—Not Issued:								
Allocated	14,600,000		14,600,000					
Unallocated	34,900,000		12,900,000	2,000,000			20,000,000	
Total	\$98,105,849	\$2,960,000	\$52,300,000	\$9,960,000	\$2,600,000	\$1,500,000	\$20,000,000	\$8,785,849

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 \$6,-855,846 at June 30, 1963.

	Amounts Issued	Final Maturity	Interest Rates	Matured During Year	Outstanding June 30, 1963	Bonds Authorized and Unissued
GENERAL FUND						
Capital Improvement Bonds	\$ 3,950,000	1970	2.90%	\$ 420,000	\$ 2,960,000	\$
HIGHWAY FUND						
Highway and Bridge Bonds	34,900,000	1981	1.90 to 6	3,700,000	24,800,000	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	90,000	665,000	
Deer Isle-Sedgwick Bridge Bonds	490,000	1967	4	24,000	130,000	
PUBLIC SERVICE ENTERPRISES						
Bangor-Brewer Bridge Bonds	2,500,000	2004	1½ to 3	50,000	2,100,000	
Jonesport Reach Bridge Bonds	1,000,000	1986	2⅜ to 6	40,000	760,000	
Maine State Ferry Service Bonds	2,500,000	1984	2¾ to 6	60,000	2,280,000	
UNIVERSITY OF MAINE						
Loan Bonds	8,000,000	2001	1 to 5	40,000	7,960,000	2,000,000
STATE TEACHERS COLLEGES						
Loan Bonds	2,600,000	1992	1 to 5		2,600,000	
EDUCATIONAL TELEVISION						
Loan Bonds	1,500,000	1973	2¼		1,500,000	
MAINE INDUSTRIAL BUILDING AUTHORITY						
Mortgage Insurance Loan Bonds						20,000,000
Total	\$65,790,000			\$4,424,000	\$52,755,000	\$49,500,000

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 employee's 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, 1962 (Adjusted)	\$25,772,076	\$28,651,879	\$ 915,348	\$7,588,098	\$641,395	\$1,925,967	\$709,494
ADDITIONS							
Contributions from—							
Members	2,085,878	2,533,354	46,258	614,223	54,231		
Political Subdivisions			107,514	708,235	58,823		
Appropriations From Other Funds for Benefits	2,596,122	3,261,504					94,500
Investment Income (net)	1,092,106	1,092,140	35,726	296,034	24,617	325,392	
Allocation of Survivors' Benefit Funds	358,641	445,353					803,994
Total Available	31,904,823	35,984,230	1,104,846	9,206,590	779,066	2,251,359	
DEDUCTIONS							
Benefits Paid to Members or Beneficiaries	1,940,345	2,845,519	76,523	398,022	17,884		
Refunds and Withdrawals to Members	399,586	369,753	13,137	130,580	88,054		
Total Deductions	2,339,931	3,215,272	89,660	528,602	105,938		
BALANCE AT JUNE 30, 1963	<u>\$29,564,892</u>	<u>\$32,768,958</u>	<u>\$1,015,186</u>	<u>\$8,677,988</u>	<u>\$673,128</u>	<u>\$2,251,359</u>	

DEPARTMENT OF STATE TREASURY

The Treasury Department functions in accordance with the provisions of Chapter 18, Revised Statutes of 1954, as amended. The primary operations are receiving, recording, and depositing of all cash receipts of the State; the investment and recording of State and trust fund monies and the collection of earned interest therefrom; the collection of accounts receivable as referred by State departments; and duties necessary to the issuance and sale of State of Maine bonds.

Receipts and Disbursements Cash receipts and disbursements by the Department during the past biennium were as follows:

Year Ended June 30	Receipts	Disbursements
1963	\$264,503,985	\$263,538,247
1962	\$248,016,660	\$249,135,258

Cash Balances Cash balances at the close of the fiscal year amounted to \$15,641,081 and were distributed as follows:

Demand Deposits	\$11,987,482
Time Deposits	3,311,646
Petty Cash and Change Funds	45,740
Demand Deposit—Morgan Guaranty Trust	296,213
Total	<u>\$15,641,081</u>

In addition to the above, a cash balance of \$23,938,625 was verified as on deposit with the Treasurer of the United States. This amount represents the reserve for unemployment compensation benefits and includes the interest earned for the quarter ended June 30, 1963, which was reported to and recorded by the State Controller subsequent to the year end closing date.

The verification of demand and time deposits was accomplished by direct correspondence with the depositories. Petty cash and change funds were verified by communication with those employees charged with the custody of these funds.

Investments The par or cost value of securities held to the credit of State funds (exclusive of the Maine State Retirement System) were valued at \$27,354,300 and are summarized as follows:

	1963	1962
Bonds at Par	\$26,872,700	\$39,283,500
Stocks at Cost	481,285	481,285
Other	315	315
Total	<u>\$27,354,300</u>	<u>\$39,765,100</u>

Securities amounting to \$6,550,300 held to the credit of the several trust funds and in the custody of the State Treasurer were verified by physical count.

United States Treasury certificates of indebtedness, bills, notes, and bonds, substantiating the short term investment of State funds, were verified as being on deposit in the Federal Reserve Bank of Boston.

Investment Earnings The net earnings on invested funds, profits or losses resulting from exchanges and sales, together with interest earned on time deposits amounted to \$1,085,294 and were credited to the several funds as follows:

State Funds:	
General Fund	\$ 480,247
Highway Fund	263,015
Public Service Enterprises	53,871
Working Capital	48,804
	<u>845,937</u>
Trust Funds:	
Lands Reserved for Public Uses	74,095
University of Maine Bond Fund	30,980
Permanent School Fund	17,699
State Teachers Colleges	59,076
All Other	57,507
	<u>239,357</u>
Total	<u>\$1,085,294</u>

Interest derived from the investment of guarantee deposits and securities held by legal requirement is not included in the above summary of interest earnings. Interest on these funds is returned to the 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, 1963 (exclusive of the Maine State Retirement System) amounted to \$7,345,374, an increase of \$77,385. Undistributed income and reserve applicable to these funds amounted to \$128,355 and \$305,138 respectively.

Administration Funds available to finance the administration of the Department amounted to \$72,064. Expenditures for the year totaled \$69,124, an increase of \$2,177 over the previous year. Employee salary adjustments and increased postal rates accounted for the major portion of the expenditure increase.

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 Funds
Total Available Funds	\$1,193,355	\$2,174,418
Total Expenditures	877,831	1,255,126
Unexpended Balances—June 30, 1963:		
Lapsed	132,116	
Carried	183,408	919,292

Available Funds Funds available to finance general fund operations of the Department were \$1,193,355, 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 \$233,696 as compared with \$235,785 in the previous year. An increase in federal grants of \$11,018 was offset by decreases in several other categories; namely, services and fees charged other departments.

Transfers affecting the Department's general fund accounts totaled \$45,700, of which \$35,830 represented a transfer from supplemental appropriations for the control of the dutch elm disease and the remainder of \$9,920 for employee salary increases.

Expenditures Expenditures were \$879,322, a decrease of \$42,932 from the previous year and occurred for the most part in expenditures for contractual services and capital expenditures.

The decrease in contractual services expense of \$26,567 was due primarily to spray projects in the prior year. The decrease in capital expenditures of \$58,672 was due for the most part to the purchase of communication equipment in the prior year.

These decreases were partially offset by increased spending for personal services and grants to cities and towns for aid in the control of the dutch elm disease.

Available Funds Funds available to finance special revenue accounts amounted to \$2,174,418 and consisted of an adjusted balance brought forward from the previous year of \$948,717, revenues of \$1,053,932, and net transfers of \$171,769.

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.

Revenues increased \$221,850 as compared with the previous year. This increase was accounted for by a tax rate increase for the 1963 year only on property within the Maine Forestry District, such funds to be used in spruce budworm control.

Expenditures Expenditures from special revenue fund accounts amounted to \$1,255,126, an increase of \$447,877 as compared with the previous fiscal year. The major portion of this increase was due to aerial spraying work performed in Aroostook County.

DEPARTMENT OF HEALTH AND WELFARE

The Department has the general supervision of the interest of health and general welfare of the citizens of the State; and is organized and operated under the provisions of Chapter 25, Revised Statutes of 1954, as amended. The organization is segregated into three bureaus: Administration, Health, and Social Welfare. The funds necessary for operation of the Department are derived from legislative appropriations, federal and municipal grants, and revenues from licenses and fees.

The fiscal operations of the Department are reflected in accounts classified within the general, special revenue, and bond funds. The available funds and expenditures for the year are summarized as follows:

	General Fund	Special Revenue Funds	Bond Fund
Total Available Funds	\$30,132,168	\$1,089,583	\$383,418
Total Expenditures	28,637,408	949,523	232,130
Unexpended Balances—June 30, 1963:			
Lapsed	596,281		
Carried	898,479	140,060	151,288

The major portion of general fund account balances carried forward related to welfare activities: Hospital and Medical Care, and Medical Service Pool in the amounts of \$566,568 and \$290,230 respectively.

Special revenue fund account balances carried forward were for the most part related to health activities: Sanitary Engineering, \$78,340; Federal Health Grants, \$8,849; and Control Over Plumbing, \$44,400.

Bond fund activities were financed from balances brought forward of \$284,403 and revenues of \$99,015. Revenues were derived from federal grants.

Available Funds Funds available to finance the activities of the general fund accounts were comprised of adjusted balances brought forward from the previous year of \$1,790,324, legislative appropriations, \$10,786,097, revenue, \$17,522,993, and transfers in the amount of \$32,754. The majority of revenues consisted of federal and municipal grants credited to the public assistance accounts together with private contributions and recoveries from individuals.

Special revenue fund activities were financed from balances brought forward of \$287,632 and revenues of \$801,470. Revenues were derived from federal grants and receipts from licenses, fees, and sales of other services.

Expenditures Expenditures amounted to \$29,819,061, an increase of \$2,938,422 as compared with the previous year, summarized as follows:

	Year Ended June 30, 1963	Increase
Grants, Subsidies, and Pensions	\$25,609,847	\$2,562,153
Personal Services	2,803,839	245,987
Capital Expenditures	296,667	25,310
All Other	1,108,708	104,972
Total	<u>\$29,819,061</u>	<u>\$2,938,422</u>

Increased expenditures for grants, subsidies, and pensions were reflected within the public assistance programs and resulted from an increase in the amount of federal participation.

The expenditures within the Department's public assistance programs amounted to \$20,754,428, which includes \$4,311,700 of the medical service pool funds. Payments of grants for public assistance are made on the basis of exception payrolls from the central office, while the pertinent information to substantiate each claim is maintained in the Department's several field offices.

A representative number of cases within each public assistance category were reviewed during the examination of this department, such review being confined to matters of a financial nature as would effect the payment, or a change in payment, of a grant. The results of these examinations are maintained on file within the State Department of Audit.

A summary of the average case load per month involving the public assistance accounts is as follows:

	Case Load Monthly Average	Expenditures 1962-63
Old Age Assistance	11,172	\$ 6,981,863
Aid to Dependent Children	6,056	7,323,065
Aid to the Disabled	2,313	1,820,221
Aid to the Blind	408	317,579
Total	<u>19,949</u>	<u>\$16,442,728</u>

Deposits in Trust At June 30, 1963, the trust deposits in the custody of the Department were as follows:

Committed Children	\$64,880
Jefferson Camp	2,532
State Wards	519
Tubercular Individuals	124
Total	<u>\$68,055</u>

Undedicated Revenue Undedicated revenue credited to the general fund amounted to \$189,987 and was comprised of federal grants for retirement purposes, payments of assessments against relatives, and charges against the trust funds of committed children for board and care.

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 \$77,745,941 representing an increase of \$2,750,106 over the previous year. A comparative summary of revenues applicable to operating funds is as follows:

	Year Ended June 30, 1963	Increase Decrease
General Fund	\$51,404,472	\$2,028,245
Highway Fund	24,462,157	208,992
Special Revenue Funds	1,857,111	513,566
Working Capital Funds	22,201	697
Total	<u>\$77,745,941</u>	<u>\$2,750,106</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 \$40,927,864, an increase of \$838,809 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 \$4,772,384, an increase of \$1,073,454 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 \$1,908,223, an increase of \$229,299 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 \$737,653.

Sales and Use Tax The Sales and Use Tax Division administers the assessment and collection of sales and use taxes. Revenues amounted to \$30,137,470, an increase of \$608,314 over the past year.

Administration Administrative expenses of the Bureau amounted to \$798,055, as compared with \$776,007 in the preceding year. Increased expenditures were related to personal services and printing reports and bulletins. Decreased Expenditures were reflected in capital outlay for household and office equipment and expenditures for office supplies.

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 funds, 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 Funds
Total Available Funds	\$19,277,230	\$2,001,100
Total Expenditures	19,050,799	1,950,510
Unexpended Balances—June 30, 1963:		
Lapsed	52,360	
Carried	174,071	50,590

Available Funds Funds available to finance general fund activities were comprised principally of legislative appropriations of \$18,508,607, revenues of \$670,771, and balances brought forward of \$168,306. These amounts were reduced by authorized transfers to other accounts in the amount of \$70,454.

Funds available to finance special revenue accounts were comprised of revenues totaling \$1,587,878 and balances brought forward of \$500,493. These amounts were reduced by authorized transfers to other accounts in the amount of \$87,271. 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 \$19,050,799, as compared with \$17,296,218 during the previous year. Expenditures were classified as follows:

Grants, Subsidies, and Pensions	\$17,617,819
Personal Services	860,241
All Other	572,739
Total	<u>\$19,050,799</u>

Included in expenditures classified as grants, \$16,554,883 was disbursed to cities and towns for general purpose educational aid. Additional increases in expenditures were reflected in the programs for schooling of children in unorganized territories, vocational rehabilitation, special education for physically handicapped children, driver education, and educational television.

Expenditures charged to special revenue accounts totaled \$1,950,510, an increase of \$465,033 as compared with the previous year. This increase was reflected within the George M. Briggs—Vocational Education and the Federal School Lunches accounts 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 organized 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 \$148,314, an increase of \$113,101 as compared with the previous year. The major portion of this increase was attributed to the collection of a fire loss settlement on the Connor School fire. Disbursements during the year totaled \$28,538.

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 \$76,661, while expenditures charged to the fund amounted to \$79,529.

STATE TEACHERS COLLEGES—SPECIAL FUNDS

During the fiscal year 1962-63, a special report for the fiscal year ended June 30, 1962 was filed with the Commissioner of Education pertaining to various activity and special funds maintained by the respective college.

The financial records of the State Teachers Colleges are audited annually by the State Department of Audit. The scope of audit includes an examination of the trust and agency funds of the respective college.

A financial statement and a summary of the transactions pertaining to these funds are made a part of the audit report of each college. Except in unusual circumstances, no comments have appeared in the audit reports with reference to the handling or reporting of these funds.

The accounting records for college activity funds, loan funds, endowment funds, canteen funds, and other special funds are maintained by the college only, without reporting or certifying the financial transactions to the Department of Education or the Bureau of Accounts and Control.

The college activities are partially financed by fees charged to students which are allotted under faculty supervision to various programs as may be determined by student government organizations, student councils, or by methods which have become established by precedence.

The financial data from the reports of audit for the fiscal year ended June 30, 1962, were summarized in this special report.

It is believed that from this summary, the essential information and comparisons are made available whereby a constructive study may be made to determine whether internal controls are sufficient to provide for the proper accounting for this type of funds and/or whether any changes in accounting records or procedures are advisable at this time.

Funds available for the operations of the college activities totaled \$202,520 and expenditures were \$151,875 for the year. The expenditures were reflected through 143 activities in the five colleges, of which 46 accounts were recipients of allotments made from fees collected from students.

The report included a statement which detailed the account titles used for the various activities. A comparison of activities reflected inconsistencies between colleges with regard to uniform terminology, accounting, and reporting.

The primary purpose of the report was to provide data from which a study can be made to determine the feasibility of the preparation of a special financial manual for accounting for college activities, collection of fees, authorizations for expenditures, rules and regulations, and accounting methods and procedures.

DEPARTMENT OF ECONOMIC DEVELOPMENT

The Department is responsible for the promotion of industrial development and recreational industry within the State, under the provisions of Chapter 38-A, Revised Statutes of 1954, as amended; and for administrative purposes is organized into five divisions—Research and Planning, Industrial Development, Recreational Promotion, Publicity and Public Relations, and Geological Survey.

The fiscal operations of the Department are segregated in three accounting designations: general fund, special revenue funds, and bond fund. Special revenue and bond 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 Funds	Bond Fund
Total Available Funds	\$1,403,858	\$427,860	\$12,119
Total Expenditures	842,266	189,621	5,300
Unexpended Balances—June 30, 1963:			
Lapsed	10,510		
Carried	551,082	238,239	6,819

Available Funds . . . Funds available to finance general fund activities were comprised principally of legislative appropriations of \$1,334,533, revenues of \$6,607, balances brought forward of \$46,832, and transfers of \$15,886.

Special revenue and bond 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.

Funds available to finance special revenue accounts were comprised of an appropriation of \$25,000 from the general fund, revenues totaling \$207,769, and balances brought forward of \$195,091. The major portion of revenues were derived from federal grants and revenues from cities and towns to help finance the conduct of metropolitan or regional planning work on urban renewal projects.

Funds available to finance the bond fund consisted of a balance brought forward of \$12,119 and represents the balance of a \$17,800 appropriation provided by Chapter 175, Private and Special Laws of 1959 to finance the restoration of the State Museum—Phase II.

Expenditures . . . Expenditures from general fund accounts totaled \$842,266, as compared with \$837,877 during the previous year.

Expenditures were classified as follows:

	Year Ended June 30, 1963	Increase Decrease
Personal Services	\$254,188	\$3,784
Capital Expenditures	3,897	5,516
All Other	584,181	6,121
Total	<u>\$842,266</u>	<u>\$4,389</u>

Increase was reflected principally in payments for services in connection with the continuing development of plans and specifications for the New York World's Fair in 1964-65.

Expenditures charged to special revenue accounts totaled \$189,621, an increase of \$21,537 as compared with the previous year. This increase was reflected principally in payments for research services paid for an increasing number of planning projects.

Expenditures charged to the bond fund totaled \$5,300, an increase of \$2,842 as compared with the previous year. This increase occurred principally in the contractual services category for miscellaneous professional

fees and services, as a result of having had a consultant's services for a full fiscal year as compared with only part of the fiscal year in 1961-62.

Undedicated Revenue . . . Undedicated revenue amounting to \$626 was credited to the general fund. This revenue was comprised of revenues from the sale of prospectors' permits, a license to mine, and for the recording of mining claims.

* * * *

Interim Audit Report . . . An interim report of audit was filed with the Governor and former Commissioner covering a limited examination of the departmental records made for the fiscal period to April 30, 1963.

The scope of this examination was directed principally to a review of the payments as may be provided for in the existent agreement entered into July 1, 1962 by and between the Department and the advertising agency—Simonds, Payson Company, Inc.

MAINE STATE LIQUOR COMMISSION

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

Operations . . . The operations of the Commission resulted in a net profit of \$10,908,914, an increase of \$172,360 over the previous year. The net profit from operations was transferred to the general fund as undedicated revenue as provided by statute. A summary of operations as compared with the previous year is as follows:

	Year Ended June 30, 1963	Increase
Net Sales	\$27,474,302	\$ 371,440
Cost of Goods Sold	18,354,621	233,499
Gross Profit	9,119,681	137,941
Operating Expense	2,110,398	59,605
Net Operating Profit	7,009,283	78,336
Other Income	3,899,631	94,024
Net Profit	<u>\$10,908,914</u>	<u>\$ 172,360</u>

The increase in net sales was reflected in sales through the Commission's seventy-three retail stores, which were \$224,774 in excess of the previous year and sales through two wholesale stores, which were \$163,776 more than the previous year.

Expenditures The increase in operating expenses occurred for the most part in expenses for store operations and in enforcement. In addition to salaries, increases were noted in the cost of store rentals for store operations; salaries and traveling expenses for enforcement.

Other Income The increase was due primarily to additional collections from malt beverage excise taxes and to the Greenville fire claim settlement being recorded as miscellaneous income.

Financial Data Total assets of the Commission amounted to \$4,664,455 at June 30, 1963, and were comprised principally of merchandise inventories of \$3,761,248, cash, receivables, prepaid expense, and fixed assets.

The amount of \$8,797 classified as prepaid expense represented an overdraft in the "all other" category. In order to comply with the allocation authorized by statute, this amount was reflected as a deferred item at the year end and paid out of the "all other" category subsequent to June 30, 1963.

Liabilities of \$664,455 representing current accounts payable and accrued payrolls were liquidated subsequent to June 30, 1963.

Working capital advances totaled \$4,000,000 at the year end, and consisted of the statutory capital advance of \$3,000,000 and two temporary advances of \$500,000 each. The temporary advances authorized by council orders are subject to repayment to the general fund in September, 1963.

The permanent working capital will be increased from \$3,000,000 to \$3,500,000 by the enactment of Chapter 364, effective September, 1963.

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-seven municipalities, and thirty-one other participating organizations.

At June 30, 1963, retirement benefits were being paid to 4,473 eligible retirees while 171 were receiving survivors' benefits, an increase as compared with the previous year of eight per cent and twenty-two per cent respectively.

Funded Reserves Reserves for pensions, survivors' benefits, and contributions totaled \$74,940,270 at June 30, 1963, an increase of \$8,739,398 during the year.

A major category included in these reserves represents teachers who began teaching prior to July 1, 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 this group of teachers. This condition is the result of an excess of pension payments authorized by statute over appropriated funds, interest, and other credits in each of the respective years. The deficit balances at June 30 for the years indicated are as follows: 1963, \$5,793,288; 1962, \$4,359,957; 1961, \$3,163,744; 1960, \$1,761,390.

Investments The investments of the System were comprised of bonds, stocks, and FHA guaranteed mortgages, which were carried at a book value of \$75,022,765, an increase of \$8,524,517, as compared with the previous year. Investments are summarized as follows:

	Book Value June 30, 1963	Net Income Cash Basis 1962-63	Per Cent of Yield to Book Value
Bonds	\$52,225,653	\$1,885,820	3.761
Stocks	7,625,176	308,695	4.445
Mortgages	15,171,936	671,500	4.906
Total	<u>\$75,022,765</u>	<u>\$2,866,015</u>	4.050

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

The effective yield on investments as computed by the Retirement System on the accrual basis was 4.2023 per cent.

Securities valued at \$36,620,000 were held for safekeeping and servicing by the Morgan Guaranty Trust Company of New York at June 30, 1963.

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 \$657,392 of which \$62,696 was for departmental operations; \$196,476 for the Bureau of Mental Health; \$300,409 for the State Probation and Parole Board; and \$97,811 for Mental Health Services.

Expenditures were \$628,074 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 \$56,250 were authorized. Expenditures of \$54,739 were made and \$1,510 returned to the account. At June 30, 1963, an amount of \$131,889 was lapsed to the general fund unappropriated surplus account and the balance of \$123,676 was carried forward as authorized by statute.

Working Capital Fund The institutional farms utilizing advances from the working capital fund are the State Prison and the State 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, 1963, the farms collectively had net assets of \$1,072,005, comprised principally of cash, livestock, and fixed assets. During the year, all assets belonging to the Pineland Hospital and Training Center farm were transferred to the State Reformatory for Men farm.

Accounts payable and amounts due other funds totaling \$75,537, and advances of \$17,000 from the working capital fund were the only recorded liabilities at June 30, 1963.

The surplus account within the farm operations consists of donated surplus, \$697,367 and earned surplus, \$282,101.

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 \$282,101 represents the accumulated profits since the farm accounts were set up.

Operations of the farms for the fiscal year ended June 30, 1963, resulted in a net loss of \$45,666 as compared with a net loss of \$36,224 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 and 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 \$352,263 against which a reserve of \$231,517 was established to provide for possible losses.

Locally Handled Funds As of June 30, 1963, fund balances handled locally totaled \$456,119 and were comprised as follows:

	Personal Funds	Benefit Funds	Canteens and Stores
Cash on Hand and Demand Deposits	\$ 39,556	\$ 8,755	\$19,408
Time Deposits	300,704	29,827	
Accounts Receivable		300	
Dividends Receivable		3,515	
Securities	19,360	5,289	
Merchandise and Supplies			13,367
Equipment			16,038
Total	<u>\$359,620</u>	<u>\$47,686</u>	<u>\$48,813</u>

Institutional Supplies Inventory The system of internal control of institutional supplies inventories was reviewed at all of the institutions. In connection with the examination of the inventory records, a work program and questionnaire was used to provide uniformity in the conduct and scope of the work to be performed.

The questionnaire served as a guide to coverages extended to purchasing practices, requisitions to use, handling of adjustments, use of standard forms, condition of basic records, and the extent of internal controls.

The results of the survey study were summarized in a special report, copies of which were filed with the Governor and Council Members.

Employee Maintenance Maintenance values received by institutional employees totaled \$251,995 for the 1962-63 fiscal year and by means of a memorandum record on payrolls was credited to the undedicated revenue account of the general fund. A review of the rates applicable to maintenance revealed that the schedule in use has not been revised since November 22, 1950.

It is recommended that the schedule be reviewed and revised to conform with present day conditions; also, authorizations for payroll deductions should be on file in the Bureau of Accounts and Control signed by the employee and approved by the appointing authority.

State Institutions

The following financial and statistical data are summarized for the fiscal year ended June 30, 1963:

Institution	Average Population	General Operations			
		Total Available Funds	Expenditures and Transfers	Balance June 30, 1963	
				Lapsed	Carried
Augusta State Hospital	1,711.0	\$ 3,250,407	\$ 3,133,570	\$ 3,636	\$113,201
Pineland Hospital and Training Center	1,233.4	3,028,783	2,939,165	4,581	85,037
Bangor State Hospital	1,181.6	2,242,410	2,176,331	12	66,067
Maine State Prison	493.0	760,868	719,825	328	40,715
State Reformatory for Men	222.2	498,279	487,142	787	10,350
Boys Training Center	194.0	702,901	681,249	1	21,651
Governor Baxter State School for the Deaf	127.0	390,501	380,418	143	9,940
Stevens Training Center	96.4	324,905	308,115	3,667	13,123
State Reformatory for Women	40.0	267,770	255,742	1,098	10,930
Military and Naval Children's Home	30.0	73,318	69,678	316	3,324
Total	5,328.6	\$11,540,142	\$11,151,235	\$14,569	\$374,338

The construction and improvement program at State institutions was continued in the 1962-63 fiscal year. Funds available for this program totaled \$1,759,229 of which \$1,456,684 was expended.

MAINE PORT AUTHORITY

The Maine Port Authority is constituted a public agency of the State of Maine for the general purpose of fostering the development of Maritime Activities in the State of Maine.

The prescribed regular and special duties and responsibilities of the Maine Port Authority are considered under the following classifications:

Maine State Pier At June 30, 1963, the Maine State Pier had net assets totaling \$1,902,911 of which \$1,839,184 was represented by land, buildings, and wharf structures. Outstanding indebtedness of \$50,000 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 \$171,339.

The records indicate that the Maine State Pier operated at a net loss of \$8,458 for the fiscal year ended June 30, 1963, as compared with \$8,089 in the previous fiscal year. A contributing factor to the net loss was the annual amount of \$20,846 charged to operating expenses for depreciation on pier properties.

Promotion and Development Program Funds available for the operations of the Promotion and Development Program amounted to \$58,240, of which \$36,000 was provided by a State appropriation and \$13,400 was from contributions.

The expenditures for the year totaled \$44,321. This amount included the salaries of the Directors of the Maine Port Authority and the New York representative totaling \$13,940 and expenditures associated with promotion, development, and travel of \$11,572. 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 1962-63 fiscal year. Expenditures of \$15,243 were made from available funds of \$34,372. The unexpended balance of \$19,129 was carried forward to the 1963-64 fiscal year.

Casco Bay Landings Funds available for maintenance of the State owned Casco Bay Landings amounted to \$2,966, of which \$500 was provided by a State appropriation and \$2,466 was brought forward from the previous year. Expenditures totaled \$2,887 for the year and the unexpended balance of \$79 was carried forward at June 30, 1963.

Maine State Ferry Service The Maine Port Authority also is charged with the administrative responsibilities of the "Maine State Ferry Service." Cost of operations, including interest on bond issue, totaled \$359,023 for the fiscal year ended June 30, 1963. Bond payments were \$60,000. Revenue from fees and services amounted to \$251,765. State appropriations supplement revenue in the operation of the lines.

MAINE PORT AUTHORITY—STATEMENT OF FINANCIAL POSITION

At June 30, 1963

	Maine State Pier	Promotion and Development Program	Rehabilita- tion Program	Casco Bay Landings
ASSETS				
Cash	\$ 30,370	\$13,918	\$19,129	\$ 79
Investments	4,981			
Accounts Receivable (net)	12,997			
Land, Buildings, and Structures (net)	1,839,184			135,448
Equipment (net)	8,064			
Unexpired Insurance	7,315			
Total Assets	\$1,902,911	\$13,918	\$19,129	\$135,527
LIABILITIES				
Accounts Payable	\$ 1,869	\$	\$	\$ 3,027
Notes Payable	50,000			
Total Liabilities	51,869			3,027
RESERVES AND SURPLUS				
Authorized Expenditures		13,918	19,129	79
Contractors Bid Deposits	520			
Legal Services	600			
Total Reserves	1,120	13,918	19,129	79
Donated Surplus	2,021,261			132,421
Deficit	171,339			
Net Surplus	1,849,922			132,421
Total Liabilities, Reserves, and Surplus	\$1,902,911	\$13,918	\$19,129	\$135,527

MAINE PORT AUTHORITY—STATEMENT OF OPERATIONS

Fiscal Year Ended June 30, 1963

	Maine State Pier	Promotion and Development Program	Rehabilita- tion Program	Casco Bay Landings
BALANCE FORWARD				
Reserve for Authorized Expenditures	\$	\$ 8,840	\$34,372	\$2,466
State of Maine:				
Appropriations	13,150	36,000		500
Operating Revenue:				
Handling Cargo	44,418			
Rentals	40,868			
Other	30,647			
	115,933			
Other Income:				
Interest and Dividends	892			
Contributions		13,400		
Unclassified	167			
	1,059	13,400		
Total	\$130,142	\$58,240	\$34,372	\$2,966
Expenditures:				
Personal Services	\$ 71,503	\$13,940	\$ 1,061	\$
Operating	74,839	23,841	11,676	2,887
Administrative Charges—Prorated	19,828	6,540	2,506	
Debt Service	1,745			
Other	10,341			
	138,600	44,321	15,243	2,887
Net Loss	8,458			
BALANCE FORWARD				
Reserve for Authorized Expenditures		13,919	19,129	79
Total	\$130,142	\$58,240	\$34,372	\$2,966

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 1962-63 fiscal year is as follows:

State Departments	64
Agricultural Fairs and Race Meetings	17
Examining Boards	22
Public Administrators	16
Institutions	10
Sanatoriums	1
Teachers Colleges and Schools	7
Quasi-Independent Agencies	6
Total	<u>143</u>

Funds available to finance operations of the Division amounted to \$124,914, being comprised principally of legislative appropriations. Expenditures were \$123,178, of which \$112,010 was expended for personal services; \$7,567 for travel expenses; and \$3,601 for other operating expenses.

Revenues amounting to \$4,991 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 require annual postaudits of each municipality and quasi-municipal corporation. These audits may be performed either by the State Department of Audit or by qualified public accountants on the basis of auditing standards and procedures prescribed by the State Auditor.

The Municipal Division conducts these postaudits upon request. This Division also performs postaudits of the superior, district, municipal, and trial justice courts as required by statute as well as postaudits of counties requesting such service.

The Division is a self-supporting activity deriving its revenue from auditing services rendered. However, additional services required by statute,

for which no revenue is received, is financed by a general fund appropriation.

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

Municipalities and Municipal Districts	118
Superior, Municipal, and Trial Justice Courts	108
Counties (Including Registers of Deeds and Probate)	15
School Districts	20
Academies	6
Special Services	23
Total	<u>290</u>

Fiscal year revenues amounted to \$78,160, a decrease of \$7,088 as compared with the preceding year. Expenditures totaled \$87,857 which included \$66,427 for personal services and \$13,728 for travel expenses. Expenditures were \$2,528 less than in the previous corresponding period.

* * * *

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, including but not limited to various types of districts or corporations embracing a portion of a municipality, a single municipality or several municipalities, not under the jurisdiction of the Public Utilities Commission shall keep its accounting records in conformity with general accepted principles of municipal accounting and that a uniform classification be used for revenue, expenditures, and balance sheet accounts. (1963, c. 163, Sec. 1.)

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. (1957, c. 311.)

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.

II. Whenever a postaudit is being made, all necessary records shall be made available to the auditor.

III. After the postaudit has been completed, the auditor shall submit a report to the officers of the municipality or quasi-municipal corporation. (1957, c. 311.)

A. The report shall contain the following items:

1. Letter of transmittal.
2. Auditor's comments and suggestions for improving the financial administration.
3. Comparative balance sheet.
4. Analysis of surplus.
5. Statement of departmental operations.
6. Statement of cash receipts and disbursements, and bank reconciliation of cash balance.
7. Statement of property valuation, assessment, and collection of taxes.
8. Statement of public debt.

B. Within 30 days after completion of the postaudit, the auditor shall send to the State Auditor a certified copy of the postaudit report and a certified copy of the audit procedural form prescribed by the State Auditor for governmental audits. (1957, c. 311.)

IV. Each municipality and quasi-municipal corporation shall pay the expense of its postaudit.

A. The State Auditor shall certify to the Treasurer of State for collection any unpaid balance due the State Department of Audit after a 90-day period from the date of billing has elapsed.

V. The complete report of the postaudit shall be kept in the municipal office. (1957, c. 311.)

Sec. 27. Witnesses and records. The State Auditor may subpoena witnesses and records, and may examine witnesses under oath in all matters arising under sections 24 to 26.

Sec. 28. Penalty. A public official who neglects or refuses to perform any duty imposed by sections 24 to 26 shall be punished by a fine of not more than \$100 and shall forfeit his office.

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 Municipal Division conducted postaudits of approximately one-fourth of Maine municipalities for the 1962 fiscal year. The audit results showed that with some exceptions, generally satisfactory accounting practices were being followed.

Continued effort should be made by the municipal officers to follow closely the laws relating to municipal finance, particularly as pertain to expenditures exceeding appropriations. Also of primary importance is their responsibility of strong administrative and internal control.

Attention was directed to legal phases of municipal affairs in some of the State prepared audit reports. The principal noncompliance exceptions pertained to the following: depositing of monies at required times by treasurers; remittances of tax and excise tax collections at specified times by collectors; commitment of supplemental taxes and written authorization of tax abatements by assessors; obtaining signed waivers for part payments on tax mortgage liens; proper approval of school bills; and the fixing of compensation of municipal officers.

Other recommendations were submitted in instances where it was determined that accounting procedures could be strengthened. Some of the recommendations were: currently maintaining complete general ledgers and monthly trial balances; utilization of collectors' cash sheets and triplicate prenumbered tax receipts; periodic balancing of tax accounts with collectors and education accounts with school superintendents; and retaining vendors' original invoices.

* * * *

The State Auditor was requested by petitions filed by legally qualified voters of the towns of China and Sullivan to conduct postaudits of the financial records of the respective towns.

* * * *

Municipal postaudit reports and procedural forms filed with this department by public accountants, as required by statute, revealed that in numerous instances no specific comments, recommendations, or exceptions were made by the auditor with regard to nonconformity with statutory requirements.

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.

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 are engaged and a report upon any failure to comply therewith.

Before undertaking an audit of municipal records, the public accountant should have an adequate knowledge of Maine laws and interpretations thereof applicable to the municipality and its officials.

* * * *

The One Hundred and First Legislature enacted several laws pertaining to municipal affairs, and the following are listed as being of particular interest:

An Act Relating to—

Municipal Accounting Systems and Postaudit—Chapter 163, Public Laws of 1963.

Pecuniary Interest by Municipal Officials in Municipal Contracts—Chapter 185, Public Laws of 1963.

Town Manager Form of Government—Chapter 202, Public Laws of 1963.

Taxation of House Trailers—Chapter 304, Public Laws of 1963.

Excise Tax on House Trailers—Chapter 349, Public Laws of 1963.

Claims of Municipalities Against State for Taxes Lost from Veterans Property Tax Exemptions—Chapter 397, Public Laws of 1963.

* * * *

COUNTIES

The financial records maintained for the sixteen counties of Maine have been audited for the 1962 fiscal year. The Municipal Division of the State Department of Audit conducted fifteen of the postaudits, Kennebec County being audited by a public accountant.

The accounting records of the counties and their various agencies were for the most part being maintained in a satisfactory manner. In those instances where controls and procedures may be strengthened, recommendations were offered.

The principal recommendations pertained to the following: certain payments to county personnel; excise tax collection procedures for unorganized townships; clerk of court's record of doings of the county commissioners; and sick leave and vacation records of county clerical employees.

Included in the financial section of this report are statements relating to operational results and the financial status of each county.

* * * *

The One Hundred and First Legislature enacted several laws affecting county operations. The following are listed as being of particular interest:

An Act Relating to—

Sick Leave and Vacation for Full-Time Employees of Sheriff's Departments—Chapter 66, Public Laws of 1963.

Time of Salary Payments to County Commissioners—Chapter 80, Public Laws of 1963.

Providing County Funds for Insurance for Firemen—Chapter 90, Public Laws of 1963.

Appointment of Deputy County Treasurers—Chapter 113, Public Laws of 1963.

Length of Vacation of County Clerical Help—Chapter 114, Public Laws of 1963.

Appointment and Duties of Deputy Registers of Probate—Chapter 190, Public Laws of 1963.

Special Deputy Clerks of Court—Chapter 232, Public Laws of 1963.

Liberation of Convicts Unable to Pay Fine or Costs—Chapter 289, Public Laws of 1963.

Travel Allowance for Jurors—Chapter 312, Public Laws of 1963.

Compensation of and Per Diem Fees of Deputy Sheriffs—Chapter 330, Public Laws of 1963.

Effective Date for Salary Increase for County Officers—Chapter 353, Public Laws of 1963.

Salaries of County Officials and Municipal Court Judges and
Recorders—Chapter 409, Public Laws of 1963.

* * * *

COURTS

During the past fiscal year, the Municipal Division of the State Department of Audit conducted audits of the financial records of one hundred and eight county court agencies which consisted of superior, municipal, and trial justice courts.

There were instances where statutory requirements were not being adhered to and in those courts recommendations pertaining thereto were submitted to the court officials. They related particularly to the depositing and the disposition of court funds at specified times, and to submitting dockets to the county commissioners for annual examination.

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

* * * *

The One Hundred and First Legislature enacted several laws affecting the courts, and the following are listed as being of particular interest:

An Act Relating to—

Counsel for Indigent Persons in Criminal Cases—Chapter 273, Public Laws of 1963.

Fees of Arresting Officers for Warrants—Chapter 340, Public Laws of 1963.

Clarify the State Boating Law—Chapter 352, Section 15, Public Laws of 1963.

Amending Certain Statutes to Conform to the District Court Law—Chapter 402, Public Laws of 1963.

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE

AT DECEMBER 31, 1962

ASSETS

County	Cash and Investments			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Fund	Sinking and/or Special Reserve Funds	Equity and/or Probate Accounts				
Androscoggin	\$ 49,641	\$ 6,356	\$ 8,042	\$	\$ 2,596	\$ 49,000	\$ 115,635
Aroostook	71,570	104,788	3,652	76,563	2,964		259,537
Cumberland	1,367	611,670	7,985		10,259	1,884,000	2,515,281
Franklin	30,112		2,783	12,034			44,929
Hancock	111,202		1,275	5,411			117,888
Kennebec	80,628		17,516	137	371		98,652
Knox	21,252	3,046	4,754	42			29,094
Lincoln	21,371	30,630	9,278	34		25,000	86,313
Oxford	260,769	75,000	44,966	12,594	13,650		406,979
Penobscot	149,375	149,635	13,376	12,492			324,878
Piscataquis	37,947	796	23,488	45,501		130,000	237,732
Sagadahoc	75,680	39,652	3,604				118,936
Somerset	149,930	32,958	4,480	36,762	2,785		226,915
Waldo	124,368	33,371	2,524	2,565			162,828
Washington	85,345		2,288	14,434	7,154	210,000	319,221
York	3,051	28,356	21,819	49,920	1,890	823	105,859
	\$1,273,608	\$1,116,258	\$171,830	\$268,489	\$41,669	\$2,298,823	\$5,170,677

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	\$ 7,727	\$ 49,000	\$ 8,042	\$ 64,769	\$ 15,000	\$ 35,866	\$ 115,635
Aroostook	104,788		3,652	108,440	148,457	2,640	259,537
Cumberland	621,031	1,934,150	7,985	2,563,166		47,885	2,515,281
Franklin			2,783	2,783	28,696	13,450	44,929
Hancock			1,275	1,275	25,762	90,851	117,888
Kennebec	3,580		17,516	21,096		77,556	98,652
Knox	3,046		4,754	7,800		21,294	29,094
Lincoln	33,928	25,000	9,277	68,205		18,108	86,313
Oxford	77,784		44,966	122,750	25,923	258,306	406,979
Penobscot	149,635		13,376	163,011	8,035	153,832	324,878
Piscataquis	796	130,000	23,489	154,285	20,116	63,331	237,732
Sagadahoc	39,652		3,604	43,256		75,680	118,936
Somerset	33,644		4,480	38,124	65,237	123,554	226,915
Waldo	33,371		2,524	35,895		126,933	162,828
Washington		260,000	2,288	262,288	48,703	8,230	319,221
York	16,284	63,530	21,819	101,633	20,873	16,647	105,859
	\$1,125,266	\$2,461,680	\$171,830	\$3,758,776	\$406,802	\$1,005,099	\$5,170,677

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1962

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	\$ 48,231	\$ 95,017	\$ 96,685	\$ 21,806	\$ 34,574	\$ 79,521	\$ 20,635	\$ 22,606	\$ 36,304	\$161,798	\$ 18,152	\$ 15,681	\$ 52,322	\$ 27,356	\$ 26,995	\$116,644
Fees of Office	28,427	35,655	79,907	9,350	20,673	42,586	15,522	12,943	18,385	52,916	7,496	9,988	19,912	13,064	12,535	50,435
Miscellaneous	12,435	1,190	11,852	59		152		252						3,987		731
Taxes:																
Municipal	273,281	198,528	695,520	83,880	150,432	181,467	129,998	132,295	167,707	295,444	48,450	84,986	147,193	132,605	116,560	213,200
Wild Land		35,901		7,044	3,193	26	84	69	6,226	12,129	56,677		38,414		14,110	
Road Repair		27,513		17,025	7,629				19,631	7,412	18,449		33,818		16,529	
Other		11,650		2,544	798		26	7	2,743	3,271	4,576		4,906		6,614	
Other Receipts:																
Proceeds From—Notes	130,000		445,000			40,000	40,000	55,000							75,000	135,000
—Bonds															160,000	
Road Repair Accounts		23,499		16,425	1,053	711			1,253	42,098	12,403		17,546		32,513	5,185
Capital Reserve Funds		44,170						12,229								
Miscellaneous	6,077	38,170	76,868	5,590	15,119	9,150	1,470	761	34,293	15,966	56,399	298	10,668	31	18,436	100,635
TOTAL RECEIPTS	\$498,451	\$511,293	\$1,405,832	\$163,723	\$233,471	\$353,613	\$207,735	\$236,162	\$286,542	\$591,034	\$222,602	\$110,953	\$324,779	\$177,043	\$479,292	\$621,830

DISBURSEMENTS

DISBURSEMENTS																
Buildings	\$ 36,149	\$ 32,154	\$ 64,361	\$ 6,516	\$ 24,904	\$ 16,507	\$ 12,557	\$ 5,329	\$ 14,663	\$ 43,422	\$ 7,845	\$ 11,135	\$ 17,333	\$ 6,828	\$ 10,983	\$ 17,333
Support of Prisoners	37,261	46,737	100,312	9,659	20,476	41,957	13,932	4,165	13,145	51,953	9,627	4,503	23,301	32,249	18,072	38,276
Sheriff's Department	45,003	23,774	90,478	4,982	17,648	19,069	17,826	15,513	28,859	25,308	4,602	10,648	27,873	19,769	12,800	23,335
County Offices	84,617	109,392	181,505	35,380	66,835	108,004	55,671	54,891	72,800	112,486	41,361	48,187	75,635	33,480	55,927	134,590
Accounts Payable				322				2,899	698							8,555
County Courts	79,416	97,113	157,477	20,156	29,112	78,471	15,621	29,931	39,295	139,682	20,476	18,253	43,299	28,158	19,946	85,832
Debt and Interest	141,660		567,338	10,278		574	55,669	63,971		13,850	13,850				227,135	119,208
Highways and Bridges		4,733	85,787	17,844		7,235	14,220	8,229	29,428	10,642	48,956	5,000	30,951	4,275	574	35,472
Road Repair Accounts		43,519		42,318	4,654				36,528	59,539			56,653		48,846	
Capital Reserve Fund		25,000						5,000	15,000	100,000						7,006
Capital Expenditures		44,170	6,451													160,024
Miscellaneous	69,927	96,683	156,567	22,789	52,214	47,934	38,947	39,387	56,678	68,838	84,330	11,159	32,019	33,974	71,556	
TOTAL DISBURSEMENTS	\$494,033	\$517,275	\$1,410,276	\$169,922	\$216,165	\$319,751	\$224,443	\$231,315	\$307,094	\$611,870	\$231,047	\$108,885	\$307,064	\$158,733	\$465,839	\$629,645

STATEMENT OF DEPARTMENTAL OPERATIONS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1962

	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, 1962	\$ 15,000	\$ 12,106	\$ 17,119	\$	\$ 9,779	\$	\$	\$	\$ 23,094	\$	\$	\$	\$ 1,002	\$	\$	\$ 21,345
ADD:																
Tax Commitment	273,281	238,174	695,520	90,924	153,624	181,493	114,312	132,363	171,160	310,232	112,267	84,986	184,886	104,082	130,477	235,612
Revenue Applied	96,000	123,500	211,400	25,600	35,000	105,500	31,722	20,000	40,000	208,000	15,000	25,000	40,000	45,000	54,500	140,000
Transfer From Surplus	13,565				10,000	30,000			40,000							
Actual Revenue Over Estimate	4,361	7,894	25,554	5,615	20,247	26,620	4,435	15,801	14,689	6,714	10,648	668	32,233	593	14,903	28,991
Miscellaneous	4,089	2,933	90,743	8,934	15,119	27,947	1,470	12,990	838	15,950	6,960	298	2,185		4,743	1,208
TOTAL	397,574	384,607	954,990	131,073	243,769	371,560	151,939	181,154	289,781	540,896	144,875	110,952	260,306	148,489	174,817	427,156
DEDUCT:																
Operating Expenditures	361,544	368,971	981,488	127,794	211,188	319,751	160,958	171,714	252,515	444,023	155,427	108,885	241,947	153,733	189,487	413,582
BALANCES— DECEMBER 31, 1962																
Carried Forward to 1963	15,000	15,373			8,141											20,873
Lapsed to Surplus	21,030	263	26,498	3,279	24,440	51,809	9,019	9,440	37,266	96,873	10,552	2,067	18,359	5,244	14,670	7,299
	\$ 36,030	\$ 15,636	\$ 26,498	\$ 3,279	\$ 32,581	\$ 51,809	\$ 9,019	\$ 9,440	\$ 37,266	\$ 96,873	\$ 10,552	\$ 2,067	\$ 18,359	\$ 5,244	\$ 14,670	\$ 13,574

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1962 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Auburn	24,449	\$35,606,120	.069	\$2,473,031	97.7	\$2,670,459	\$2,022,272	\$ 28,141	\$ 95,115
Durham	1,086	656,127	.116	76,656	90.3	49,209	10,000	7,519	4,051
Greene	1,226	935,389	.091	85,981	96.9	70,154	10,093	3,557	3,154
Leeds	807	516,256	.148	77,012	95.2	38,719	700	352	8,752
Lewiston	40,804	69,116,545	.048	3,346,253	98.9	5,183,740	3,757,842		289,847
Lisbon	5,042	20,847,836	.0226	474,965	97.2	1,563,587	204,477	12,243	80
Livermore	1,363	1,160,020	.097	113,487	97.9	87,001	(a)	(a)	(a)
Livermore Falls	3,343	3,006,625	.102	309,060	100.5	225,496	120,000	47,193	18,431
Mechanic Falls	2,195	5,965,270	.030	180,362	97.7	447,395	6,249	4,484	21,113
Minot	780	431,895	.122	53,234	97.7	32,392	10,036	1,648	4,303
Poland	1,537	1,175,790	.120	142,141	92.5	88,184	44,771	48	36,859
Turner	1,890	1,250,145	.136	171,324	97.7	93,760	72	353	29,678
Wales	488	349,615	.077	27,238	98.2	26,221		3,124	1,108
Webster	1,302	898,485	.102	92,530	94.9	67,386	1,170	964	16,455

AROOSTOOK COUNTY

Allagash Plt.	557	449,415	.183	82,534	98.2	33,706	9,421	8,653	13,828
Amity	206	89,750	.172	15,566	87.2	6,731		1,029	8,536
Ashland	1,980	1,880,690	.086	162,840	92.3	141,051	66,301	13,720	59,215
Bancroft	94	91,671	.092	8,502	96.	6,875		(a)	(a)
Benedicta	200	202,014	.083	16,890	81.	15,151	3,000	1,015	4,445
Blaine	945	562,120	.109	61,847	76.3	42,159	310	9,243	10,871
Bridgewater	999	802,806	.082	66,544	89.2	60,210		24,305	22,614
Caribou	12,464	42,896,130	.026	1,120,999	100.4	3,217,209	846,000	110,229	118,153
Cary Plt.	208	81,789	.128	10,619	89.5	6,134		1,787	2,649
Castle Hill	554	499,999	.061	30,844	80.	37,499		2,027	16,915
Caswell Plt.	853	212,765	.130	27,923	83.1	15,957		3,950	29,156
Chapman	376	183,185	.052	9,762	97.1	13,738	5,000	3,045	18,172
Crystal	285	283,435	.086	24,574	92.6	21,257		2,623	5,827
Cyr Plt.	233	171,670	.112	19,402	77.3	12,875	6,797	(a)	(a)
Dyer Brook	180	124,732	.086	10,834	93.8	9,354	84	3,261	25,285
E Plt.	9	43,818	.087	3,824	96.4	3,286		490	4,617
Eagle Lake	1,138	629,080	.093	59,086	84.1	47,181	5,706	9,124	12,441
Easton	1,389	1,113,215	.108	121,133	98.3	83,491	76,500	25,464	6,051
Fort Fairfield	5,876	19,254,800	.027	522,147	99.6	1,444,110	114,996	128,932	51,049
Fort Kent	4,761	3,457,765	.092	320,319	86.8	259,332	25,796	51,423	9,420
Frenchville	1,421	1,093,225	.078	86,051	94.6	81,991	22,780	4,264	12,105
Garfield Plt.	89	41,050	.045	1,907	98.7	3,078		4,141	9,526
Glenwood Plt.	30	57,435	.099	5,713	97.5	4,307		4,612	2,762
Grand Isle	978	466,550	.110	51,797	90.4	34,991	12,831	4,511	7,612
Hamlin Plt.	374	166,740	.110	18,530	101.5	12,505	(a)	(a)	(a)
Hammond Plt.	94	114,950	.078	9,020	92.9	8,621	302	2,593	4,785
Haynesville	187	119,975	.092	11,157	96.2	8,998		3,118	6,951
Hersey	106	103,510	.108	11,257	98.	7,763	(a)	(a)	(a)
Hodgdon	926	866,885	.076	66,399	90.9	65,016	4,000	8,204	26,173
Houlton	8,289	13,910,720	.058	812,350	93.2	1,043,304	171,429	16,653	40,431
Island Falls	1,018	844,880	.089	75,887	92.4	63,366	12,002	9,586	23,030
Limestone	13,102	9,335,680	.020	187,913	95.9	700,176	24,986	86,877	24,751
Linneus	607	477,885	.089	42,888	90.2	35,841	28,289	4,245	8,464
Littleton	982	1,069,040	.066	71,177	100.	80,178	1,000	(a)	17,139
Ludlow	274	115,514	.130	15,187	77.9	8,663	248	2,584	19,091
Macwahoc Plt.	165	99,192	.160	15,996	98.6	7,439	7,522	1,920	1,333

AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1962			% 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	\$17,213,895	.0415	\$ 717,574	99.	\$1,291,042	\$187,520	\$ 43,389	\$ 3,477
Mapleton	1,514	5,449,810	.017	93,636	93.3	408,735			75,376
Mars Hill	2,062	3,399,925	.055	188,276	83.5	254,994	59,280	3,920	49,826
Masardis	408	437,310	.088	38,780	81.2	32,798	6,331	5,985	4,703
Merrill	337	181,494	.124	22,697	72.9	13,612	(a)	(a)	(a)
Monticello	1,109	1,221,540	.053	65,407	88.7	91,615		5,986	47,537
Moro Plt.	49	132,535	.062	8,307	92.	9,940		(a)	(a)
Nashville Plt.	30	71,650	.048	3,451	98.8	5,373		(a)	(a)
New Canada Plt.	288	668,710	.038	25,608	68.1	50,153	6,584	277	11,315
New Limerick	394	356,775	.081	29,150	96.3	26,758		475	15,444
New Sweden	713	944,470	.040	38,348	97.6	70,835	10,000	10,811	(a)
Oakfield	848	343,315	.166	57,548	96.8	25,748	7,293	7,245	40,721
Orient	124	129,682	.106	13,821	97.7	9,726	94	985	4,962
Oxbow Plt.	137	136,217	.088	12,077	94.6	10,216		1,184	4,041
Perham	512	650,940	.072	47,218	94.8	48,820	5,000	2,647	19,622
Portage Lake	458	426,390	.105	45,049	92.6	31,979	22,018	5,057	13,856
Presque Isle	12,886	41,144,680	.031	1,279,985	99.1	3,085,851	135,498	125,243	99,264
Reed Plt.	325	103,330	.220	22,936	96.3	7,749		267	12,060
St. Agatha	1,137	1,898,350	.049	93,541	67.2	142,376	38,227	5,378	23,001
St. Francis Plt.	1,038	199,263	.241	48,592	82.	14,944		14,681	44,519
St. John Plt.	407	131,637	.017	22,567	94.1	9,872		3,538	2,499
Sherman	1,034	780,795	.082	64,637	89.2	58,559		9,102	19,390
Smyrna	331	221,310	.134	29,886	(a)	16,598	(a)	(a)	(a)
Stockholm	649	334,721	.077	26,109	90.8	25,104	358	9,488	10,607
Van Buren	4,679	3,448,100	.081	281,351	84.6	258,607	42,539	29,479	32,221
Wade	220	344,943	.034	11,878	102.3	25,870		8,216	7,459
Wallagrass Plt.	818	363,446	.115	42,267	77.	27,258	5,000	8,764	15,646
Washburn	2,083	2,936,810	.060	177,183	86.5	220,260	15,051	35,015	47,220
Westfield	569	1,179,150	.041	48,720	89.1	88,436	13,000	3,841	23,986
Westmanland Plt.	46	127,320	.047	6,026	97.2	9,549	1,000	(a)	(a)
Weston	202	132,880	.130	17,424	95.	9,966		25	4,603
Winterville Plt.	215	108,110	.120	13,078	48.7	8,108			9,109
Woodland	1,372	816,915	.076	62,922	81.3	61,268	10,000	17,895	25,583

CUMBERLAND COUNTY

Baldwin	773	714,328	.134	96,214	91.	53,574		18,027	5,547
Bridgton	2,707	5,338,556	.058	311,745	97.9	400,391	291,650	46,397	8,676
Brunswick	15,797	38,037,150	.0367	1,403,177	98.7	2,852,786	1,569,000	21,444	171,242
Cape Elizabeth	5,505	30,303,760	.0275	837,919	98.	2,272,782	1,295,000	29,673	1,217,653
Casco	947	1,179,864	.075	89,213	100.6	88,489	9,500	298	3,470
Cumberland	2,765	8,348,260	.042	352,801	98.1	626,119	230,585	2,203	30,497
Falmouth	5,976	23,520,865	.033	780,625	99.8	1,764,064	568,000	15,982	93,646
Freeport	4,055	11,242,660	.039	441,301	95.8	843,199	419,890	25,228	69,820
Gorham	5,767	20,117,625	.0245	496,898	94.5	1,508,821	899,200	20,603	100,809
Gray	2,184	6,395,290	.037	238,203	92.	479,646	68,626	22,641	28,313
Harpeswell	2,032	2,018,705	.110	223,650	99.	151,402	84,450	11,025	46,618
Harrison	1,014	2,284,720	.047	108,153	92.9	171,354	6,653	7,219	11,164
Naples	735	1,317,230	.074	98,138	97.4	98,792	40,500	3,999	11,520
New Gloucester	3,047	777,400	.138	108,412	94.6	58,305	44,503	1,748	15,220
North Yarmouth	1,140	745,610	.119	89,520	92.6	55,920	(a)	(a)	(a)
Otisfield	549	593,340	.105	62,723	99.7	44,500	11,764	1,521	4,987
Portland	72,566	112,290,025	.086	9,705,293	97.	8,421,751	7,855,000		91,416
Pownal	778	336,100	.150	50,907	95.1	25,207	16,000	6,894	2,458
Raymond	732	2,320,030	.052	121,322	97.9	174,002	21	2,862	23,256
Scarborough	6,418	29,226,865	.02645	777,752	100.8	2,192,014	791,000	2,553	151,775
Sebago	546	1,032,440	.092	95,503	94.4	77,433	7,004	10,536	15,595
South Portland	22,788	103,666,730	.027	2,815,375	98.1	7,775,004	2,269,373	23,474	146,366
Standish	2,095	2,212,680	.166	368,768	99.	165,951		8,242	49,137
Westbrook	13,820	29,640,100	.0556	1,658,428	98.1	2,223,007	1,188,005	41,659	114,905
Windham	4,498	3,549,696	.1368	488,863	94.	266,227	29,671	51,143	59,971
Yarmouth	3,517	30,623,410	.0212	652,309	98.2	2,296,755	1,385,740	31,172	82,601

FRANKLIN COUNTY

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Avon	436	\$ 329,370	.068	\$ 22,697	98.3	\$ 24,720	\$ 83	\$ 973	\$14,780
Carthage	370	289,340	.078	22,775	100.	21,700		4,130	9,158
Chesterville	505	403,965	.092	37,554	92.4	30,297		2,995	11,220
Coplin Plt.	40	166,774	.030	5,045	91.1	12,508		1,785	1,691
Dallas Plt.	77	327,250	.044	14,471	100.	24,543	(a)	(a)	(a)
Eustis	666	595,540	.057	34,425	100.2	44,665	543	5,683	7,767
Farmington	5,001	4,813,420	.1086	417,002	96.1	361,006	47,232	1,745	17,889
Industry	262	256,450	.098	25,333	113.5	19,233	(a)	(a)	(a)
Jay	3,247	2,553,410	.148	379,950	99.9	191,505	188,267	5,844	4,289
Kingfield	864	1,740,150	.037	64,973	98.5	130,511	23,000	6,911	3,877
Madrid	108	145,445	.082	12,043	98.3	10,908	17	2,912	5,315
New Sharon	712	512,119	.090	46,642	94.	38,408	249	6,997	323
New Vineyard	357	432,345	.0604	27,973	98.1	32,425	181	286	5,358
Phillips	1,021	716,969	.108	78,104	95.6	53,772	26,000	12,442	6,245
Rangeley Plt.	39	469,585	.059	27,762	96.9	35,218	6,949	3,859	1,552
Rangeley	1,087	4,492,810	.038	171,668	97.1	336,960	32,140	8,405	21,474
Sandy River Plt.	54	315,470	.030	9,530	98.4	23,660	(a)	(a)	(a)
Strong	976	1,013,200	.082	83,817	96.9	75,990	11	20,966	996
Temple	314	312,815	.074	23,400	93.9	23,461	8,107	3,215	2,564
Weld	348	779,015	.058	45,422	98.6	58,426	33,000	(a)	(a)
Wilton	3,274	5,468,840	.0542	298,583	100.	410,163	220,000	20,808	28,923

HANCOCK COUNTY

Amherst	168	127,390	.095	12,204	98.1	9,554		1,290	11,775
Aurora	75	94,100	.071	6,606	98.8	7,057	(a)	(a)	(a)
Bar Harbor	3,807	7,420,060	.084	626,114	96.7	556,504	97,500	51,697	71,829
Blue Hill	1,270	1,280,515	.114	146,971	96.	96,038	20,200	5,304	25,200
Brooklin	525	743,560	.080	59,946	100.2	55,767		4,054	19,605
Brooksville	603	3,412,330	.020	68,789	100.4	255,924	37,573	1,658	12,658
Bucksport	3,466	6,994,215	.074	520,121	99.7	524,566	188,027	11,563	55,772
Castine	824	3,525,950	.025	88,679	99.7	264,446	10,861	785	22,078
Cranberry Isles	181	500,545	.0546	27,500	101.2	37,540	389	11,084	1,765
Dedham	438	547,755	.110	60,610	92.8	41,081	4,000	(a)	(a)
Deer Isle	1,129	1,426,880	.066	95,125	96.4	107,016	348	9,585	16,446
Eastbrook	167	243,474	.075	18,407	101.2	18,260	6,044	(a)	(a)
Ellsworth	4,444	8,419,170	.070	592,677	95.6	631,437	402,064	10,845	117,521
Franklin	627	628,010	.063	40,068	109.	47,100	25,284	2,211	2,513
Gouldsboro	1,100	770,620	.107	83,422	94.5	57,796	7,678	1,767	20,221
Hancock	806	698,570	.078	55,115	97.3	52,392		6,657	3,570
Lamoine	484	279,955	.120	33,948	95.6	20,996	19,258	1,877	7,127
Long Island Plt.	57	57,395	.094	5,473	100.7	4,304	(a)	(a)	(a)
Mariaville	144	120,300	.110	13,320	92.	9,022	(a)	(a)	(a)
Mount Desert	1,663	4,366,950	.098	429,437	97.2	327,521	20,000	21,945	18,198
Orland	1,195	2,860,605	.033	95,254	95.8	214,545	24,883	17,531	2,279
Osborn Plt.	36	62,445	.082	5,153	101.2	4,683	(a)	(a)	(a)
Otis	100	166,592	.088	14,723	102.6	12,494		359	4,141
Penobscot	706	537,590	.080	43,538	91.3	40,319	73	7,813	23,864
No. 33 Plt.	58	51,260	.117	6,030	100.2	3,844	(a)	(a)	(a)
Sedgwick	574	1,296,520	.086	47,103	97.	97,239	300	7,008	18,561
Sorrento	196	387,990	.100	38,970	95.9	29,099	7,169	4,759	10,416
Southwest Harbor	1,480	4,063,480	.040	163,637	99.4	304,761	46,000	24,899	37,209
Stonington	1,408	1,926,660	.059	114,782	91.9	144,499	35,000	26,971	6,492
Sullivan	709	1,334,811	.038	51,124	98.1	100,110	5,022	2,056	12,658
Surry	547	795,780	.075	60,121	91.9	59,683	378	2,218	11,174
Swan's Island	402	307,150	.118	36,519	98.5	23,036	3,250	(a)	(a)
Tremont	1,044	685,440	.124	85,762	97.4	51,408	21,100	16,325	8,109
Trenton	375	299,152	.108	32,602	93.3	22,436	998	23	4,177
Verona	435	770,790	.029	22,661	96.9	57,809	49		9,009
Waltham	153	142,295	.084	12,108	96.1	10,672	(a)	(a)	(a)
Winter Harbor	756	635,585	.080	55,671	92.7	47,668		4,077	18,455

KENNEBEC COUNTY

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Albion	974	\$ 653,090	.097	\$ 64,007	96.8	\$ 48,981	\$	\$ 1,079	\$ 26,550
Augusta	21,680	67,449,510	.033	2,239,612	96.9	5,058,713	1,552,628		364,333
Belgrade	1,102	2,276,865	.0514	117,834	95.6	170,764	60,200	4,770	37,850
Benton	1,521	735,575	.106	78,981	99.1	55,168	25,558	1,960	2,293
Chelsea	1,893	579,934	.107	62,859	87.4	43,495	35,672	817	1,620
China	1,561	2,921,094	.044	129,506	93.5	219,082	37,214	8,349	26,094
Clinton	1,729	921,140	.094	87,730	94.4	69,085	26,858	3,759	8,836
Farmingdale	1,941	1,526,007	.086	132,628	98.8	114,450	4,810	816	22,977
Fayette	328	514,637	.088	45,630	100.1	38,597		897	8,211
Gardiner	6,897	8,501,020	.0783	670,291	97.	637,576	105,526	4,025	10,912
Hallowell	3,169	2,473,349	.097	241,921	98.3	185,501	14,046	7,793	24,710
Litchfield	1,011	2,735,830	.032	88,266	93.8	205,187	12,200	(a)	(a)
Manchester	1,068	841,810	.130	110,251	99.6	63,135	6,047	2,150	17,203
Monmouth	1,884	8,137,600	.023	188,499	98.3	610,320	121,520	21,565	21,176
Mount Vernon	596	1,113,105	.059	66,117	98.9	83,482	63,659	4,568	2,358
Oakland	3,075	2,332,712	.098	230,690	97.7	174,953	148,528	7,130	21,613
Pittston	1,311	498,383	.110	55,572	94.8	37,378		4,541	17,765
Randolph	1,724	1,450,104	.055	80,976	93.	108,757	4,000	1,201	21,636
Readfield	1,029	3,091,790	.026	81,088	98.4	231,884	3,847	2,215	1,974
Rome	367	568,020	.083	47,388	95.4	42,601	10,173	3,844	5,131
Sidney	988	2,239,270	.034	76,837	99.5	167,945	42,660	3,287	7,331
Vassalboro	2,446	5,525,275	.031	172,828	94.8	414,395	56,360	2,274	34,933
Vienna	160	136,765	.096	13,261	102.7	10,257	97	3,327	6,893
Waterville	18,695	74,627,090	.022	1,655,464	97.3	5,597,031	2,326,769		180,182
Wayne	498	650,481	.091	59,640	98.9	48,786	23,039	9,590	5,052
West Gardiner	1,144	603,195	.070	43,015	99.1	45,239	112	470	13,914
Windsor	878	556,961	.070	39,572	100.7	41,772		3,426	19,643
Winslow	5,891	19,344,084	.0255	497,315	98.	1,450,806	60,908	31,747	53,046
Winthrop	3,537	3,430,275	.090	311,370	99.5	257,270	171,796	6,567	37,756

KNOX COUNTY

Appleton	672	968,420	.042	41,171	94.8	72,631		10,280	16,917
Camden	3,988	8,451,200	.0535	452,146	98.3	633,840	224,315	42,732	44,032
Cushing	479	464,385	.074	34,721	99.7	34,828	65	7,780	9,442
Friendship	806	635,850	.100	64,221	100.6	47,688	224	5,779	12,119
Hope	525	362,780	.104	38,083	96.1	27,208	56	4,067	11,568
Isle au Haut	68	130,775	.113	14,873	100.	9,808	1,700	(a)	(a)
Matinicus Isle Plt.	100	96,072	.065	6,340	105.7	7,205	704	(a)	(a)
North Haven	384	1,046,940	.065	68,306	99.4	78,520	20,621	9,498	6,578
Owl's Head	994	842,372	.066	56,301	97.3	63,177	19,500	4,821	9,861
Rockland	8,769	33,824,730	.031	1,054,620	93.4	2,536,854	188,622	12,456	90,802
Rockport	1,893	8,840,340	.0225	200,270	92.1	630,255	48,437	5,242	39,034
St. George	1,588	1,983,670	.061	122,212	97.6	148,775	36,037	12,449	30,255
South Thomaston	732	674,200	.062	42,349	92.6	50,565	5,000	2,368	16,652
Thomaston	2,780	2,141,719	.110	237,173	97.9	160,628	50,499	24,369	15,633
Union	1,196	1,272,451	.068	87,315	96.6	95,433	24,414	3,951	18,018
Vinalhaven	1,273	959,880	.120	116,208	96.6	71,991	114	15,274	11,059
Warren	1,678	5,063,470	.027	137,961	95.1	379,760	128,678	17,712	30,673
Washington	636	549,841	.103	57,080	93.9	41,238	7,166	6,970	7,488

LINCOLN COUNTY

Alna	347	444,565	.059	26,499	98.2	33,342	6,860	1,441	8,031
Boothbay	1,617	2,468,390	.078	193,951	98.9	185,144	23,047	10,210	25,356
Boothbay Harbor	2,252	3,053,350	.092	283,057	97.6	229,151	14,163	15,380	7,838
Bremen	438	367,169	.118	43,641	99.8	27,537	17,500	2,393	3,461

LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1962			% 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	\$8,483,633	.168	\$143,776	96.6	\$636,272	\$ 58,000	\$24,001	\$23,749
Damariscotta	1,093	1,250,050	.092	115,793	96.9	93,753	7,558	6,754	2,057
Dresden	766	357,500	.106	38,366	97.6	26,812	19,554	315	3,660
Edgecomb	453	431,530	.096	41,831	99.6	32,364	83	1,615	7,782
Jefferson	1,048	662,880	.100	67,065	96.1	49,716	5,000	211	11,217
Monhegan Plt.	65	179,252	.092	16,578	96.	13,443	8,200	8,411	3,855
Newcastle	1,101	1,027,580	.087	90,125	98.1	77,068		6,087	14,248
Nobleboro	679	412,925	.120	50,052	98.5	30,969	10,000	576	21,791
Somerville Plt.	254	144,510	.100	14,631	100.	10,838		1,196	11,993
South Bristol	610	880,300	.100	88,349	97.6	66,022	55,494	12,454	18,526
Southport	416	2,710,050	.038	103,317	99.8	203,253	15,203	12,906	1,569
Waldoboro	2,882	1,805,453	.125	227,936	95.	133,408	126,855	17,188	27,939
Westport	133	225,840	.096	21,851	99.5	16,938	7,695	2,037	4,048
Whitefield	1,068	1,036,029	.063	65,897	97.2	77,702	71,034	1,249	11,956
Wiscasset	1,800	5,097,150	.070	357,997	98.8	382,286	41,493	40,043	22,667

OXFORD COUNTY

Andover	762	1,478,561	.062	92,267	99.5	110,892	15,328	14,176	171
Bethel	2,408	6,538,254	.0365	240,233	97.1	490,369	86,516	5,236	63,001
Brownfield	538	306,475	.130	40,213	93.8	22,985		4,794	20,479
Buckfield	982	944,480	.084	79,993	97.9	70,836	43,600	4,187	20,461
Byron	108	277,610	.063	17,567	89.3	20,820		142	3,803
Canton	728	645,760	.092	59,880	98.	48,432	8,502	2,577	13,845
Denmark	376	586,225	.100	59,006	90.4	43,966	4,301	982	13,105
Dixfield	2,323	5,157,255	.0314	166,740	96.8	386,794	26,727	1,710	14,388
Fryeburg	1,874	1,597,211	.1185	190,706	98.6	119,790	46,000	7,278	16,622
Gilead	136	286,150	.061	17,572	102.7	21,461	2,522	1,335	2,016
Greenwood	601	619,160	.088	54,918	99.7	46,437	3,603	681	24,032
Hanover	240	335,450	.058	19,651	97.7	25,158	773	2,040	2,678
Hartford	325	384,600	.084	32,576	94.4	28,845		2,423	10,732
Hebron	465	347,520	.090	31,660	95.2	26,064	4,100	2,389	6,517
Hiram	699	534,912	.143	77,190	95.8	40,118	1,000	11,656	8,121
Lincoln Plt.	99	1,257,579	.027	34,044	100.4	94,318		6,747	3,685
Lovell	588	1,418,012	.062	88,399	100.9	106,350	4,475	13,737	13,573
Magalloway Plt.	50	314,857	.065	20,501	99.7	23,614	18,000	9,318	5,436
Mexico	5,043	7,185,870	.042	305,025	94.	538,940	96,000	30,596	48,366
Newry	260	329,060	.070	23,151	97.	24,679	1,250	(a)	16,143
Norway	3,733	10,406,261	.033	346,062	98.9	780,469	8,077	18,806	30,167
Oxford	1,658	2,432,785	.049	120,322	96.5	182,458	16,517	6,263	21,070
Paris	3,601	2,804,260	.092	260,475	100.2	210,319	9	3,583	65,987
Peru	1,229	1,413,627	.085	121,016	96.2	106,022		4,579	19,261
Porter	975	415,325	.124	52,265	98.2	31,149	8,796	5,758	21,172
Roxbury	344	509,915	.082	42,047	84.5	38,243		4,681	5,151
Rumford	10,005	61,547,560	.0228	1,409,893	99.9	4,616,067	352,624	87,901	18,894
Stoneham	180	244,920	.072	17,784	96.6	18,369	9,000	5,766	8,337
Stow	108	130,855	.103	13,565	98.4	9,814		8,941	3,192
Sumner	481	494,895	.072	35,974	94.7	37,117	(a)	(a)	(a)
Sweden	119	334,258	.076	25,496	101.	25,069	189	7,058	4,467
Upton	35	358,309	.050	17,933	102.9	26,873		17,925	3,700
Waterford	834	1,063,345	.078	83,474	99.	79,750		4,558	23,222
West Paris	1,050	1,636,688	.049	81,003	96.7	122,751	10,320	1,089	19,225
Woodstock	930	1,249,345	.073	91,882	99.5	93,700	6,817	13,963	26,503

PENOBSCOT COUNTY

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Alton	303	\$ 80,805	.210	\$ 17,185	97.6	\$ 6,060	\$ 1,275	\$ 3,168	3,229
Bangor	38,912	140,068,100	.288	4,054,502	104.5	10,505,107	7,698,325		747,135
Bradford	690	261,385	.170	44,891	95.2	19,603	9,169	1,935	24,550
Bradley	951	378,232	.192	73,238	95.	28,367	11,803	8,705	25,789
Brewer	9,009	17,116,290	.070	1,204,425	99.6	1,283,721	814,032		68,497
Burlington	353	193,980	.176	34,359	91.4	14,548		8,076	2,983
Carmel	1,206	591,455	.122	72,985	85.2	44,359	17,623	1,211	9,231
Carroll Plt.	147	92,410	.146	13,620	98.1	6,930		196	5,958
Charleston	750	441,348	.100	44,545	83.8	33,101	27,466	6,387	18,029
Chester	261	108,505	.158	17,326	88.4	8,137	11,720	(a)	(a)
Clifton	227	151,414	.103	15,781	99.	11,356		1,522	4,740
Corinna	1,895	1,106,425	.1442	160,453	93.6	82,981	15,387	12,053	16,692
Corinth	1,138	625,150	.133	83,952	89.5	46,886		3,335	26,342
Dexter	3,951	5,611,230	.065	367,438	(a)	420,842	74,000	2,466	25,410
Dixmont	551	211,550	.174	37,152	92.6	15,866		992	2,955
Drew Plt.	43	72,685	.110	8,028	96.7	5,451	4,000	198	171
East Millinocket	2,392	15,571,612	.0398	621,322	99.7	1,167,870	726,225	6,168	23,797
Eddington	958	1,449,120	.043	63,098	98.5	108,684	3,600	2,820	15,259
Edinburg	19	67,540	.076	5,151	101.6	5,065		1,480	5,979
Enfield	1,098	640,852	.110	71,120	93.2	48,063	36,888	14,208	18,604
Etna	486	323,010	.082	26,765	99.2	24,225		412	19,000
Exeter	707	303,657	.174	53,310	79.	22,774	26,124	1,755	33,401
Garland	568	229,664	.186	43,080	82.5	17,224	20,000	3,476	19,833
Glenburn	965	588,524	.124	73,660	83.	44,139	10,000	2,361	7,003
Grand Falls Plt.	7	58,949	.051	3,012	102.5	4,421		2,437	1,351
Greenbush	565	138,110	.294	40,961	88.3	10,358		5,113	4,081
Greenfield	100	100,424	.141	14,258	97.4	7,531		1,604	1,941
Hampden	4,583	5,880,600	.064	378,917	98.8	441,045	14,524	11,655	68,601
Hermion	2,087	1,918,410	.077	149,076	95.8	143,880	54,466	7,238	46,765
Holden	1,375	3,072,030	.031	96,006	97.3	230,401		(a)	(a)
Howland	1,362	2,188,760	.052	114,727	55.5	164,157	80,751	7,327	52,176
Hudson	542	250,765	.164	41,500	83.9	18,807	4,002	4,002	11,180
Kenduskeag	584	510,728	.072	37,162	94.8	38,304		6,680	12,176
Lagrange	424	249,285	.119	29,989	95.8	18,696		816	17,716
Lakeville Plt.	21	153,295	.032	4,984	99.5	11,647		4,366	431
Lee	555	296,660	.115	34,544	94.4	22,249	224	5,342	15,915
Levant	765	1,247,690	.035	44,197	94.3	93,576	1,950	321	18,128
Lincoln	4,541	10,988,120	.043	475,606	97.4	824,109	413,436	60,140	62,254
Lowell	132	96,450	.156	15,145	95.5	7,233		1,326	3,884
Mattawamkeag	945	1,026,327	.106	109,456	99.7	76,974	60,000	2,267	10,718
Maxfield	39	79,700	.062	4,971	100.5	5,977		(a)	1,033
Medway	1,266	515,401	.236	122,399	94.4	38,655	1,350	31,764	312
Millford	1,572	1,604,662	.060	97,353	98.6	120,349	66,000	5,760	13,148
Millinocket	7,453	29,317,588	.0386	1,136,772	99.4	2,198,819	1,939,512	47,278	82,599
Mount Chase Plt.	179	212,310	.070	14,987	91.8	15,923		23	5,361
Newburgh	636	269,175	.080	21,918	102.5	20,188		(a)	(a)
Newport	2,322	1,855,320	.110	205,510	97.4	139,149	47,399	1,667	2,424
Old Town	8,626	13,510,820	.061	830,682	84.8	1,013,311	778,182	27,337	78,841
Orono	8,341	17,220,630	.02940	509,550	100.6	1,291,547	503,500	20,483	28,620
Orrington	2,539	4,189,880	.040	169,341	98.2	314,241		5,409	48,321
Passadumkeag	353	112,267	.153	17,389	88.7	8,420	5,861	3,064	7,665
Patten	1,312	833,853	.086	72,515	95.2	62,538	6,292	30,330	18,503
Plymouth	494	190,136	.134	25,811	110.3	14,260		699	14,092
Prentiss Plt.	227	80,773	.166	13,537	93.7	6,057		(a)	(a)
Seboeis Plt.	77	143,715	.060	8,676	99.6	10,778	98	1,916	4,793
Springfield	426	129,277	.170	22,214	99.7	9,695	2,592	2,999	4,847
Stacyville	673	927,785	.052	48,634	99.2	69,583		8,453	20,038
Stetson	420	184,767	.113	21,124	79.7	13,857		(a)	(a)
Veazie	1,354	1,442,014	.116	168,083	98.4	108,151	2,700	23,666	19,772
Webster Plt.	79	68,327	.135	9,290	100.2	5,124		1,025	3,353
Winn	526	168,781	.218	37,148	94.4	12,658		1,414	14,930
Woodville	49	484,215	.028	13,603	99.2	36,316	65	976	11,467

PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Abbot	404	\$ 210,630	.105	\$ 22,416	95.2	\$ 15,797	\$	\$ 219	\$13,456
Atkinson	280	206,580	.100	20,823	93.6	15,493	414	2,071	9,248
Barnard Plt.	32	91,272	.048	4,405	98.	6,845		1,461	3,520
Blanchard Plt.	57	108,980	.064	7,037	97.4	8,173		622	487
Bowerbank	17	230,790	.042	9,717	97.9	17,309	7,333	3,535	1,152
Brownville	1,641	1,034,975	.108	113,007	94.9	77,623	26,021	10,947	20,217
Dover-Foxcroft ..	4,173	10,158,810	.036	368,270	95.3	761,910	173,787	83,340	40,192
Elliottsville Plt.	23	180,193	.044	7,982	101.1	13,514		2,019	3,540
Greenville	2,025	2,965,290	.055	164,278	96.9	222,396		6,299	29,644
Guilford	1,880	1,307,369	.126	166,012	97.8	98,052	16,290	2,082	11,123
Kingsbury Plt.	8	111,080	.060	6,673	89.3	8,331	(a)	(a)	(a)
Lake View Plt.	18	166,938	.024	4,027	97.6	12,520		1,692	1,118
Milo	2,756	1,901,222	.124	237,554	98.7	142,591	81,289	15,959	19,253
Monson	852	622,610	.100	62,852	96.2	46,695	325	7,563	8,276
Parkman	530	309,760	.100	31,336	90.	23,232		500	10,756
Sangerville	1,157	551,770	.121	67,499	91.4	41,382	102	1,161	15,363
Sebec	384	285,553	.120	34,542	94.7	21,416	1,562	2,926	4,391
Shirley	214	158,300	.092	14,707	99.	11,872		1,000	7,809
Wellington	231	117,155	.102	12,132	92.4	8,786		1,335	14,334
Willimantic	137	220,005	.076	16,825	99.3	16,503	99	4,112	4,765

SAGadahoc COUNTY

Arrowsic	177	217,555	.062	13,623	97.5	16,316	1,000	(a)	(a)
Bath	10,717	12,789,135	.090	1,158,312	100.5	959,185	776,676	27,874	116,375
Bowdoin	668	268,489	.195	52,766	100.8	20,136	7,000	(a)	(a)
Bowdoinham	1,131	971,030	.098	95,910	97.8	72,827	6,077	861	12,031
Georgetown	790	546,715	.098	53,941	95.8	41,003	13,416	3,940	16,414
Phippsburg	1,121	1,775,630	.075	134,015	99.7	133,172	90,000	16,344	2,898
Richmond	2,185	1,296,145	.121	158,279	95.6	97,210	27,695	4,576	9,180
Topsham	3,818	14,683,780	.0215	317,789	97.1	1,101,283	69,538	28,386	37,949
West Bath	766	2,619,400	.0286	75,454	93.1	196,455	106,000	3,852	7,271
Woolwich	1,417	2,189,260	.052	114,985	96.8	164,194	(a)	(a)	(a)

SOMERSET COUNTY

Anson	2,252	5,037,530	.036	182,779	98.7	377,814	3,000	14,447	7,432
Athens	602	367,660	.124	45,988	96.2	27,374	10,286	2,200	14,753
Bingham	1,308	1,194,958	.084	101,381	99.	89,621	2,818	856	7,685
Brighton Plt.	62	95,140	.090	8,619	99.2	7,135		368	2,316
Cambridge	354	170,165	.098	16,889	95.7	12,762		624	7,499
Canaan	800	426,298	.129	55,529	93.6	31,972	633	(a)	(a)
Caratunk Plt.	90	221,655	.050	11,178	99.8	16,624		1,984	9,411
Cornville	585	413,450	.126	52,550	95.1	31,008	3,104	1,260	2,627
Dennistown Plt.	17	173,495	.023	4,017	99.3	13,012	(a)	(a)	(a)
Detroit	564	462,042	.078	36,441	96.9	34,653	220	2,147	18,617
Embden	321	1,091,110	.086	94,102	100.2	81,833	47,239	2,535	30,751
Fairfield	5,829	4,363,865	.120	527,350	97.	327,289	59,347	64,255	32,271
Harmony	712	489,140	.094	46,468	91.5	36,685		1,652	7,215
Hartland	1,447	948,790	.132	126,062	99.3	71,159	33,884	8,331	3,345
Highland Plt.	46	70,774	.092	6,553	100.5	5,308		3,298	17
Jackman	984	1,336,145	.039	52,829	99.4	100,210	70,000	(a)	26,101
Madison	3,935	4,077,570	.090	369,852	99.2	305,817	113,797	11,245	52,352
Mercer	272	223,530	.120	27,042	93.8	16,764	1,291	2,931	8,282
Moose River	205	342,515	.040	13,874	99.4	25,688	4,000	(a)	(a)
Moscow	559	2,879,001	.062	178,885	99.5	215,925	113	7,073	13,949
New Portland	620	602,473	.091	55,257	92.1	45,185	10,000	3,053	536

SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Norridgewock	1,634	\$ 925,870	.144	\$134,678	91.2	\$ 69,440	\$ 45,788	\$11,404	\$ 18,898
Palmyra	1,009	495,600	.148	74,014	89.	37,170	38,678	1,413	6,951
Pittsfield	4,010	2,753,095	.140	388,301	97.9	206,482	187,944	14,654	37,610
Pleasant Ridge Plt.	108	3,243,685	.036	116,841	99.9	243,276	273	4,391	11,545
Ripley	317	175,400	.124	21,980	88.8	13,155	4,000	786	5,221
St. Albans	927	812,215	.094	76,887	96.1	60,916	8,277	1,054	23,885
Skowhegan	7,661	27,515,300	.0275	762,223	97.4	2,063,647	367,389	20,600	100,441
Smithfield	382	447,785	.088	39,708	96.3	33,583	203	2,420	9,633
Solon	669	829,890	.074	61,939	101.8	62,241	6,900	(a)	(a)
Starks	306	329,315	.097	32,190	89.8	24,698		9,436	5,905
The Forks Plt.	53	232,000	.047	11,012	99.6	17,400		(a)	(a)
West Forks Plt.	93	220,930	.041	9,148	99.5	16,569	(a)	(a)	(a)

WALDO COUNTY

Belfast	6,140	17,537,950	.0322	568,861	98.2	1,315,346	171,189	17,231	35,917
Belmont	295	249,380	.068	17,131	97.7	18,703	(a)	(a)	(a)
Brooks	758	459,716	.103	47,810	90.	34,478	(a)	(a)	(a)
Burnham	755	407,800	.134	55,092	92.1	30,585		3,899	4,263
Frankfort	692	395,395	.123	49,008	90.5	29,654	3,360	11,734	29,340
Freedom	406	241,440	.106	25,592	95.5	18,108	(a)	(a)	(a)
Islesboro	444	1,096,780	.085	93,604	95.6	82,258	1,032	719	49,537
Jackson	220	149,921	.123	18,599	96.4	11,244	15	342	11,401
Knox	439	575,769	.062	35,973	104.4	43,182	13,777	2,394	10,494
Liberty	458	608,640	.088	53,956	96.4	45,648	9,500	2,146	4,326
Lincolnville	867	744,370	.099	74,291	98.4	55,827	14,236	263	2,082
Monroe	497	756,990	.060	45,773	79.	56,774	3,129	5,869	28,167
Montville	366	227,610	.112	25,779	100.4	17,070		261	12,662
Morrill	355	348,140	.081	28,466	96.2	26,110	24,000	2,054	151
Northport	648	595,065	.094	56,390	100.9	44,629	20,340	420	15,731
Palermo	528	417,580	.092	38,864	94.8	31,318	10,222	4,039	5,146
Prospect	412	212,455	.103	22,149	99.3	15,934	386	1,698	5,159
Searsmont	628	381,325	.118	45,452	94.3	28,599	8,629	856	2,272
Searsport	1,838	12,265,430	.0185	228,065	135.5	919,907	330,540	3,756	57,832
Stockton Springs	980	2,668,850	.024	64,796	97.	200,163		5,113	23,437
Swanville	514	503,855	.060	30,558	91.9	37,789	3,425	1,206	3,899
Thorndike	457	294,830	.112	33,311	95.2	22,112	(a)	(a)	(a)
Troy	469	317,980	.080	25,771	95.4	23,848	(a)	(a)	(a)
Unity	983	889,855	.092	82,583	98.5	66,739			30,612
Waldo	395	225,974	.100	22,864	92.4	16,948	13	2,548	2,790
Winterport	2,088	824,357	.176	146,289	92.8	61,826	11,806	9,206	83,671

WASHINGTON COUNTY

Addison	744	372,210	.114	42,944	96.	27,915	11,501	(a)	(a)
Alexander	220	287,805	.0885	25,644	71.3	21,585	4,000	(a)	(a)
Baileysville	1,863	3,661,040	.081	297,780	99.7	274,578	12,500	8,865	30,894
Baring Plt.	200	175,235	.060	10,640	95.8	13,142		9,098	91
Beals	640	182,316	.103	19,385	99.4	13,673	(a)	(a)	(a)
Beddington	14	62,974	.052	3,298	99.5	4,723		1,574	2,621
Calais	4,223	4,321,327	.090	391,895	95.7	324,099	127,526	124	13,937
Centerville	47	122,520	.0835	10,272	100.	9,189		(a)	(a)
Charlotte	260	220,870	.073	16,324	96.5	16,565	2,000	1,130	3,856
Cherryfield	780	422,625	.118	50,505	98.3	31,696		6,060	1,612
Codyville Plt.	38	120,747	.052	6,299	100.1	9,056		55	6,635
Columbia	219	209,950	.081	17,212	92.	15,746		383	9,298
Columbia Falls	442	382,750	.076	29,476	100.4	28,706	6,000	2,179	2,785
Cooper	106	263,930	.042	11,166	95.8	19,794	(a)	(a)	(a)

WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1962			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Crawford	83	\$ 65,922	.097	\$ 6,469	101.5	\$ 4,944	\$ (a)	\$ (a)	\$ (a)
Cutler	654	379,184	.078	29,843	94.	28,438	300	(a)	12,683
Danforth	821	387,466	.138	54,124	88.3	29,059	7,127	988	12,002
Deblois	26	53,870	.091	4,956	99.1	4,040	(a)	(a)	1,428
Dennysville	303	386,785	.053	20,760	95.	29,008	(a)	(a)	(a)
East Machias	1,198	612,139	.122	75,863	97.	45,910	(a)	(a)	(a)
Eastport	2,537	6,140,905	.032	198,098	90.4	460,567	2,159	4,216	64,040
Grand Lake Stream Plt.	219	382,915	.062	23,926	100.3	28,718	(a)	(a)	(a)
Harrington	717	412,580	.085	35,588	94.9	30,943	(a)	2,456	1,025
Jonesboro	428	513,600	.0568	29,469	98.9	38,520	(a)	(a)	1,317
Jonesport	1,563	1,778,340	.0375	67,742	101.6	133,375	(a)	13,860	14,178
Lubec	2,684	7,275,520	.021	154,801	97.7	545,664	4,008	929	10,179
Machias	2,614	1,260,680	.135	171,584	98.4	94,551	62,542	(a)	(a)
Machiasport	980	481,769	.085	41,529	100.1	36,132	(a)	(a)	(a)
Marshfield	267	84,755	.021	17,963	95.	6,356	(a)	(a)	(a)
Meddybemps	86	69,266	.112	7,820	92.6	5,194	(a)	(a)	(a)
Milbridge	1,101	966,400	.072	70,387	94.5	72,480	13,762	4,719	3,605
Northfield	79	167,702	.080	13,476	94.4	12,577	(a)	(a)	(a)
Pembroke	871	388,305	.112	44,003	94.8	29,122	2,237	6,588	9,977
Perry	564	684,561	.052	36,113	90.5	51,342	(a)	(a)	(a)
No. 14. Plt.	63	106,848	.080	8,604	91.8	8,013	(a)	(a)	(a)
No. 21 Plt.	56	79,955	.092	7,415	99.8	5,996		766	2,233
Princeton	829	783,830	.064	50,774	98.6	58,787	37	2,967	15,133
Robbinston	476	269,715	.111	30,311	97.8	20,228	13,028	2,805	10,696
Roque Bluffs	152	58,563	.1325	7,858	93.2	4,392	(a)	(a)	(a)
Steuben	673	802,490	.062	50,239	98.7	60,186	61,162	1,731	5,741
Talmadge	58	142,490	.038	5,456	97.9	10,686		815	3,124
Topsfield	201	493,450	.030	14,950	96.8	37,008	120	442	5,204
Vanceboro	389	268,958	.080	21,804	99.	20,171	962	601	2,059
Waite	73	88,070	.090	7,983	98.3	6,605		1,288	2,122
Wesley	145	130,463	.105	13,789	92.6	9,784	59	7,217	10,785
Whiting	339	224,758	.086	19,554	95.5	16,856	3,000	1,488	1,178
Whitneyville	229	227,095	.133	30,371	97.	17,032		2,539	6,974

YORK COUNTY

Acton	501	865,435	.096	83,441	99.6	64,807	38,860	4,359	4,179
Alfred	1,201	3,049,740	.026	80,082	88.3	228,730	(a)	(a)	(a)
Arundel	907	966,935	.060	58,643	89.9	72,520	46,034	5,365	9,038
Berwick	2,738	3,544,990	.055	196,870	90.1	265,874	136,000	20,550	56,117
Biddeford	19,255	16,123,394	.069	1,125,108	96.3	1,209,254	1,246,213	53,261	67,907
Buxton	2,339	3,791,759	.081	308,672	96.1	284,381	19,750	14,418	68,312
Cornish	816	482,606	.014	68,041	95.1	36,195	4,200	2,601	23,512
Dayton	451	930,580	.054	50,635	99.3	69,793	19,009	2,577	2,977
Eliot	3,133	2,692,645	.079	214,900	107.3	201,948	81,431	11,833	6,390
Hollis	1,195	2,225,605	.076	170,015	98.	166,920		5,880	14,885
Kennebunk	4,551	8,771,500	.058	512,338	97.9	657,862	346,630	46,460	65,385
Kennebunkport	1,851	7,838,810	.0385	303,249	99.	587,910	67,500	2,572	68,859
Kittery	10,689	9,279,110	.068	635,929	97.6	695,933	273,000	75,460	18,156
Lebanon	1,534	901,536	.134	121,945	100.2	67,615	42,000	14,582	7,568
Limerick	907	674,770	.122	82,978	81.8	50,607	20,095	16,348	6,572
Limington	839	446,745	.184	82,810	97.1	33,505	25,245		4,034
Lyman	529	573,720	.096	55,431	96.4	43,029	3,000	5,477	13,011
Newfield	319	454,939	.088	40,283	102.	34,120	(a)	(a)	(a)
North Berwick	1,844	2,667,742	.060	161,429	95.3	200,080	52,276	7,303	34,165
Old Orchard Beach	4,580	9,723,175	.071	693,381	93.4	729,238	598,451	4,369	18,240
Parsonsfield	869	779,030	.118	92,417	98.4	58,427	4,550	35,412	10,436
Saco	10,515	16,726,100	.062	1,044,332	96.2	1,254,457	860,861	296	43,394
Sanford	14,962	22,847,521	.0558	1,285,712	95.9	1,713,564	500,000	205,484	335,721
Shapleigh	515	547,700	.143	78,723	98.8	41,077	4,059	5,535	946
South Berwick	3,112	2,785,610	.083	233,488	100.3	208,920	75,207	7,227	6,682
Waterboro	1,059	2,804,760	.038	107,438	96.7	210,357	(a)	(a)	(a)
Wells	3,528	12,468,420	.050	626,724	97.8	935,131	749,636	18,913	17,330
York	4,663	13,202,163	.044	584,351	97.4	990,162	188,943	9,867	74,859

(a) Information not available.