

MAINE STATE LEGISLATURE

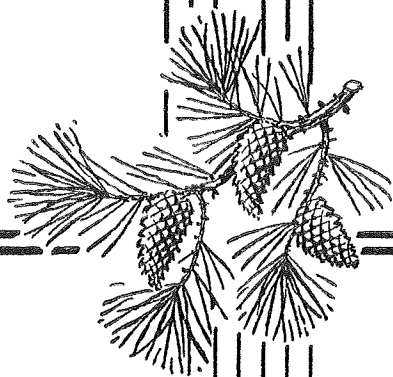
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46th REPORT
OF THE
State Auditor



FOR PERIOD
JULY 1, 1964 TO JUNE 30, 1965
Armand G. Sansoucy
STATE AUDITOR

JUL 3 1967 574826



FORTY-SIXTH REPORT OF THE STATE AUDITOR

Title 5, Sections 241-245, Maine Revised Statutes Annotated of 1964, 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 . . ."

December 15, 1965

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

In compliance with statutory requirements, I submit herewith the annual report of the State Auditor for the fiscal year ended June 30, 1965. The financial data presented herewith are based upon the accounting records maintained in the Bureau of Accounts and Control.

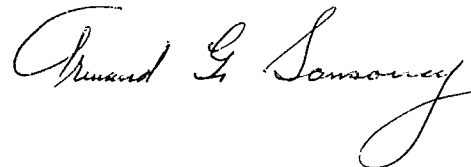
Scope of Examination

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, 1965, 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, appearing to read "Howard G. Sanson".

State Auditor

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COMMENTARY AND RECOMMENDATIONS

The State Department of Audit is governed by the provisions of Title 5, Sections 241-245, Maine Revised Statutes Annotated of 1964.

The State Auditor is the head of the Department of Audit. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the Legislature by a joint ballot of the Senators and Representatives in convention and shall hold office for a term of four years or until his successor is elected and qualified.

The powers and duties of the Department of Audit 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 post-audits 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;
- IV. To install uniform accounting systems and perform postaudits for the clerks of superior courts, and probation officers, . . .;
- V. To perform a postaudit of all accounts and other financial records of the state 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.

* * * *

The Department of Audit is experiencing extreme difficulty in procuring qualified personnel to fill vacancies caused by retirements, deaths, and transfers to other more lucrative positions in State service. High educational and experience requirements coupled with substandard wage levels appear to be the major factors contributing to the department being understaffed.

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

* * * *

There were five audits performed during the year which disclosed evidences of irregular financial transactions and deficiencies. Involved were officials and a public works employee of four municipalities, and the bursar of the Maine School of Practical Nursing in Waterville, Maine.

The previous year's annual report of the State Auditor disclosed evidences of improper transactions and practices of financial administration in the handling of local funds and collections, which were under the control of the bursar at the Maine School of Practical Nursing in Waterville, Maine.

In a cooperative and joint effort, the Department of Education has conducted a detailed follow-up of our findings. The results revealed that the bursar of the Maine School of Practical Nursing in Waterville, Maine was found to have misappropriated to her own use funds of the State of Maine totaling seven thousand, one hundred eighty eight dollars (\$7,188). One thousand, two hundred thirty-two dollars (\$1,232) was recovered and the balance of five thousand, nine hundred fifty-five dollars (\$5,955) was claimed by the State from the bonding company. Court action resulted with a suspended sentence, with restitution a condition of probation.

The municipal officials and a public works employee found to have misappropriated funds to their own use were as follows:

Treasurer—Plantation No. 14	\$1,127
Excise Tax Collector—Plantation No. 14	171
Excise Tax Collector—Town of Limington	2,808
Public Works Employee—City of Augusta	3,496
Treasurer—Town of Columbia Falls	4,603

Legal court action resulted in convictions in all instances.

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.

* * * *

State Auditors of previous years have recommended that interest free demand deposit balances maintained in various banks throughout the State should be reduced to a minimum. The cash flow study to be effective must be continuous, in order to determine the availability of cash for investment purposes.

* * * *

Income from investments managed by the Treasury Department totaled \$1,678,819, an increase of \$677,546 over the previous year. The increase appears directly related to the demand cash balance which was \$3,080,313 at June 30, 1965 as compared with \$10,900,984 at the close of the previous year. This has resulted from an accelerated program of investing cash not required for operating expenses in short term United States Government obligations and interest bearing certificates of deposit in commercial banks.

The pooling of cash balances belonging to the several State fund accounts presents a problem of the proper method or formula to be used in the distribution of the interest earnings. The method now being used is to credit all earnings to the general fund undedicated revenue account. This method does not appear to be proper accounting procedure for the following reason:

The general pattern is to add together the amounts of capital provided by each fund and to give each capital supplier the percentage interest in the resulting fund that his amount bears to the total. New funds may be added, in which case the fund is valued as of the day of entry. The amount attributed to each old fund is calculated from his percentage interest, and then these amounts are pooled, together with the new addition, in the creation of a new fund with new percentages.

It is recommended that the Department of Finance take such action as is necessary to assure proper distribution of all income from pooled cash balances of the several fund's.

* * * *

The State Treasurer, in February, 1965, called to the attention of the Department of Audit the apparent time lag between the date of remittance, date remittance stamped as received by the Bureau of Taxation, Sales Tax Division, and the date received in the Treasury Department.

The Department of Audit conducted a special study of the cash flow, cash processing, and depositing by the Sales Tax Division. Inasmuch as the primary interest of the State Treasurer appears to be the investment of surplus State funds, suggestions were offered for consideration which might meet the objectives of the State Treasurer, and be compatible with the present system of processing sales tax returns and remittances.

The Sales Tax Division, after further study, have revised their methods of processing remittances.

* * * *

There is a continuing trend on the part of certain officials toward improvement in accounting and internal control procedures in response to audit findings. Other recommendations made, which have not been implemented by the agencies, continue to be studied and considered for adoption by the respective departments affected.

* * * *

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.

* * * *

The State Controller has continued positive action during the past year

to review fiscal policies of several departments to effect improvement of accounting records and procedures.

* * * *

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

* * * *

The State Auditor is most appreciative for the excellent cooperation received from the State officials and for the courtesies extended to members of the audit staff.

GENERAL FUND

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

Cash and investments, consisting of United States Government obligations, 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 on a test basis 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 1965 Forestry District Tax.

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 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 non-recurring projects. Unappropriated surplus showed a net increase of \$9,642,795 for the fiscal year.

Revenues derived from the major tax sources showed increases over the previous year; particularly from sales and use taxes, and liquor and beer taxes. Expenditures for departmental operations reflected increases as compared with the previous year, and were attributed principally to activities pertaining to general administration, education, and Mental Health and Corrections accounts; and a decrease in Development and Conservation of Natural Resources.

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 1965	Change From Prior Year Increase or *Decrease
RECOGNIZED ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 2,287,411	\$ 1,221,370*
Cash—Other	2,306,525	2,300,550
Investments	15,450,683	4,301,002
Taxes and Accounts Receivable (net)	3,965,560	115,155
Due from Other Funds	130,707	34,987*
Working Capital Advances (contra)	5,875,513	490,000
Other Assets	222,826	51,620
Contract with Canadian National Railways 1959-85	700,000	33,333*
Total Recognized Assets	\$30,939,225	\$ 5,968,637
LIABILITIES		
Accounts Payable	\$ 454,914	\$ 210,683*
Due to Other Funds	590,700	73,545
Other Current Liabilities	2,263,917	1,141,661*
Total Liabilities	3,309,531	1,278,799*
RESERVES		
Authorized Expenditures for Operations	3,928,460	1,690,311*
Authorized Expenditures for Nonrecurring Items	740,826	1,082,842*
State Contingent Account	450,000	
Contingencies	72,408	39,900*
Construction Reserve Allocations	4,627	3,973*
Total Reserves	5,196,321	2,817,026*
SURPLUS		
Appropriated:		
Operating Capital	2,000,000	
Advances to Other Funds (contra)	5,875,513	490,000
Bar Harbor Ferry Terminal	700,000	33,333*
Advances to Other Funds	130,510	35,000*
	8,706,023	421,667
Unappropriated	13,727,350	9,642,795
Total Surplus	22,433,373	10,064,462
Total Liabilities, Reserves, and Surplus	\$30,939,225	\$ 5,968,637

GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended	Change From
	June 30, 1965	Prior Year
		Increase or
		*Decrease
REVENUES		
State Tax on Wild Lands	\$ 857,475	\$ 4,204*
Inheritance and Estate Tax	4,839,929	270,718
Sales and Use Tax	46,498,834	5,718,924
Cigarette Tax	8,011,131	157,446
Tax on Public Utilities	4,267,720	299,344
Tax on Insurance Companies	3,011,671	190,727
Commission on Pari Mutuels	1,342,151	291,417
Other Taxes	1,169,749	31,735
From Federal Government	17,551,257	414,126*
From Cities, Towns, and Counties	970,400	81,289*
Service Charges for Current Services	3,131,117	252,113
Liquor and Beer (net)	11,557,300	416,783
Other Revenues	1,378,166	402,187
Transfers From Other Operating Funds	386,062	6,363*
Total Revenues	\$104,972,962	\$7,525,412
EXPENDITURES		
General Administration	\$ 5,373,751	\$ 525,905
Protection of Persons and Property	3,234,729	173,583*
Development and Conservation of Natural Resources	3,686,029	344,454*
Health, Welfare, and Charities	29,973,001	48,142*
Mental Health and Corrections	13,262,521	644,777
Education and Libraries	33,121,897	892,308
Miscellaneous	723,851	162,571*
Transfers to Other Operating Funds	778,829	82,734*
Other Transfers	6,593,058	100,775
Debt Retirement	570,000	
Interest on Bonded Debt	428,635	309,045
Total Expenditures	\$ 97,746,301	\$1,661,326

GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1965
BALANCE AT BEGINNING OF YEAR	\$ 4,084,555
ADDITIONS	
Available Funds	\$101,804,922
Departmental Expenditures	96,157,112
Excess of Available Funds Over Expenditures	5,647,810
Balances Carried Forward—June 30, 1965	3,928,460
Unexpended Balances Lapsed	1,719,350
Actual Revenue	85,190,857
Appropriations by Regular Session of 101st Legislature for 1964-65	76,129,122
Excess of Actual Revenue Over Appropriations	9,061,735
Lapsed Balances From Appropriations From Unappropriated Surplus	52,505
Annual Payment on Canadian National Railways Contract	33,333
Decrease in Reserve for Contingencies	39,900
Return of Working Capital Advance—Seed Potato Board	10,000
Repayment—District Court Fund	35,000
Adjustment of Prior Years' Transactions	109,105
Total	15,145,483
DEDUCTIONS	
Appropriations From Unappropriated Surplus —	
By Regular Session of 101st Legislature for 1964-65	425,634
By Regular Session of 102nd Legislature for 1964-65	116,200
Transfer From Reserve for Contingencies—	
Purchase of Land	39,900
Total Appropriations From Unappropriated Surplus	581,734
Amounts Reserved —	
Restore Contingent Account	287,682
Restore Group Life Insurance Fund	48,717
Working Capital Advance—	
Liquor Commission	500,000
Total	1,418,133
BALANCE AT END OF YEAR	<u>\$13,727,350</u>

Note: The general fund surplus will be reduced by \$12,780,794 on July 1, 1965, and \$1,291,586 on July 1, 1966 as a result of appropriations by the One Hundred and Second 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 gasoline taxes and 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 on a test basis 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 balance unappropriated. The unappropriated surplus account showed a net increase of \$611,611 for the fiscal year.

Revenues credited to General Highway Fund during the year showed an increase of \$2,175,618 as compared with the previous year. Major sources contributing to the increase were gasoline and use fuel taxes, federal funds received for construction purposes, and from cities, towns, and counties.

Expenditures for operations and reduction of the bonded indebtedness reflected an increase of \$1,813,341 over the previous year. Increases were noted principally in the expenditures for bridge construction and maintenance, snow removal and sanding, and bonded debt 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	Change From
	June 30 1965	Prior Year Increase or *Decrease
RECOGNIZED ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,070,673	\$1,082,277*
Cash--Other	2,450	
Investments	12,781,823	3,453,864*
Taxes and Accounts Receivable (net)	2,365,205	268,056*
Due From Other Funds	953,525	193,875*
Working Capital Advances	5,442,002	329,398
Other Assets	1,050,703	1,006,947
Due From Proceeds of Bonds Authorized—Not Issued	9,150,000	5,600,000
Total Recognized Assets	\$32,816,381	\$1,938,273
LIABILITIES		
Accounts Payable	\$ 34,921	\$ 66,464*
Due to Other Funds	44,864	1,108
Other Current Liabilities	4,546	774*
Total Liabilities	84,331	66,130*
RESERVES		
Authorized Expenditures for Operations	22,199,884	272,005
Contingencies		20,000*
Total Reserves	22,199,884	252,005
SURPLUS		
Appropriated:		
Advances to Other Funds	5,442,002	329,398
Advances to Toll Bridges	953,525	193,875*
Passagassawaukeag River Bridge	1,005,264	1,005,264
Total Appropriated	7,400,791	1,140,787
Unappropriated	3,131,375	611,611
Total Surplus	10,532,166	1,752,398
Total Liabilities, Reserves, and Surplus	\$32,816,381	\$1,938,273

GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended	Change From
	June 30, 1965	Prior Year
		Increase or
		*Decrease
REVENUES		
Gasoline Tax (net)	\$25,347,030	\$ 846,313
Use Fuel Tax (net)	1,044,087	172,640
Motor Carrier Tax (net)	26,665	922*
Motor Vehicle Registrations and Drivers' Licenses	10,936,000	180,918*
Other Taxes	550,980	42,243
From Federal Government	22,865,969	489,207
From Cities, Towns, and Counties	2,440,259	488,255
Service Charges for Current Services	352,049	147,191
Other Revenues	823,737	219,649
Contributions and Transfers From Other Funds	621,879	48,040*
Total Revenues	\$65,008,655	\$2,175,618
EXPENDITURES		
General Administration	\$ 2,619,343	\$ 153,352
Protection of Persons and Property	2,701,986	168,656
Highways and Bridges—		
Highway Construction	37,402,835	173,800
Highway Maintenance	11,085,576	25,520*
Bridge Construction	1,234,638	208,219
Bridge Maintenance	1,020,949	102,900
Snow Removal and Sanding	6,098,133	356,982
Other	904,961	216,123
Interest on Bonded Indebtedness	903,350	89,500
Debt Retirement	4,600,000	350,000
Contributions and Transfers to Other Funds	1,012,310	19,329
Total Expenditures	\$69,584,081	\$1,813,341

GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1965
BALANCE AT BEGINNING OF YEAR	\$2,519,764
ADDITIONS	
Available Funds	\$92,147,244
Expenditures	69,584,081
Excess of Available Funds Over Expenditures	22,563,163
Balances Carried Forward—June 30, 1965	22,199,884
Unexpended Balances Lapsed	363,279
Actual Revenue	38,311,742
Allocations by Regular Session of 101st Legislature for 1964-65	\$36,933,194
Allocations by Special Session of 101st Legislature for 1964-65	55,500
Excess of Actual Revenue Over Allocations	36,988,694
Return of Advances —	
Augusta Memorial Bridge	1,323,048
Bangor-Brewer Bridge	60,000
Highway Garage	133,875
Total	753
Total	4,400,719
DEDUCTIONS	
Allocations From Unappropriated Surplus—	
Apportioned by Commission	895,116
Working Capital Advance—Highway Garage	330,150
Contributions and Transfers	18,605
Adjustment of Prior Years' Transactions	25,473
Total	1,269,344
BALANCE AT END OF YEAR	\$3,131,375

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 June 30 1965	Change From Prior Year
		Increase or *Decrease
RECOGNIZED ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$2,434,247	\$789,769
Cash—Other	1,700,190	50
Investments	2,346,666	43,365*
Taxes and Accounts Receivable (net)	135,766	13,929*
Due From Other Funds	499,091	61,295
Other Assets	132,661	34,489*
Total Recognized Assets	\$7,248,621	\$759,331
LIABILITIES		
Accounts Payable	\$ 332,550	\$125,125*
Due to Other Funds	130,533	34,977*
Other Current Liabilities	1,417,789	366,420
Total Liabilities	1,880,872	206,318
RESERVE		
Authorized Expenditures for Operations	5,367,749	553,013
Total Liabilities and Reserve	\$7,248,621	\$759,331

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended June 30, 1965	Change From Prior Year Increase or *Decrease
REVENUES		
Maine Forestry District Tax	\$ 593,548	\$ 73,705
Gasoline and Use Fuel Tax (net)	131,568	29,525
Sardine Development Tax	224,357	172,537*
Tax on Insurance Companies	127,602	4,047
Hunting and Fishing Licenses	1,980,440	54,073
Other Taxes	810,352	385,849*
From Federal Government	7,859,721	1,391,344
From Cities, Towns, and Counties	118,995	7,386
Service Charges for Current Services	1,486,356	289,711
Potato Tax	388,861	44,653
Other Revenues	702,608	588,030
Transfers From Other Operating Funds	163,695	97,642*
Total Revenues	14,588,103	1,826,446
EXPENDITURES		
General Administration	522,957	161,233
Protection of Persons and Property	822,622	55,346
Development and Conservation of Natural Resources	5,249,408	41,446*
Health, Welfare, and Charities	1,212,157	190,310
Mental Health and Corrections	244,229	156,313
Education and Libraries	3,049,822	634,409
Parks and Recreation	4,596	15,624*
Maine Employment Security Commission	2,306,160	265,034
Contributions and Transfers to Other Funds	576,781	35,567
Total Expenditures	13,988,732	1,441,142
Excess of Revenue Over Expenditures	599,371	385,304
Reserve for Authorized Expenditures—Beginning of Year	4,814,736	502,939
Adjustment of Prior Years' Transactions	(46,357)	335,229*
RESERVE FOR AUTHORIZED EXPENDITURES—END OF YEAR	\$ 5,367,750	\$ 553,014

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 control 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, 1965	Public Service Enterprises	Working Capital Funds	Proceeds of Bond Issues	Trust and Agency Funds	Maine Employment Security Fund
RECOGNIZED ASSETS					
Equity in Treasurer's Demand Cash and/or Investments	\$ 997,219	\$ 880,145	\$ 674,408	\$ 977,965	\$ 118,584
Cash—Other	74,527	576,200		506,422	
Investments	193,991	613,612	5,370,044	105,909,134	
Deposits with Federal Government					31,003,312
Taxes and Accounts Receivable (net)	10,642	510,497		142,134	
Due From Other Funds	683,525	133,595		47,667	
Inventories	4,062,024	1,324,671			
Other Assets		2,877			477,864
Plant and Equipment, Less Depreciation - Amortization	5,254,947	6,626,869			
Total Recognized Assets	\$11,276,875	\$10,668,466	\$6,044,452	\$107,583,322	\$31,599,760
LIABILITIES					
Accounts Payable	\$ 677,135	\$ 149,614	\$ 23,864	\$ 22,727	\$ 2,388
Due to Other Funds	953,525	44,964			
Other Current Liabilities	20,317		110,712	14,509	
Bonds Payable	4,790,000				
Total Liabilities	6,440,977	194,578	134,576	37,236	2,388
RESERVES					
Authorized Expenditures			5,909,876	32,317	31,119,508
Building Advance		300			477,864
Total Reserves		300	5,909,876	32,317	31,597,372
FUND BALANCES AND SURPLUS					
Fund Balances				107,453,769	
Surplus—					
Appropriated—Working Capital Advances	4,500,000	6,757,514		60,000	
Unappropriated	143,297	1,925,101			
Donated	192,601	1,790,973			
Total Fund Balances and Surplus	4,835,898	10,473,588		107,513,769	
Total Liabilities, Reserves, Fund Balances and Surplus	\$11,276,875	\$10,668,466	\$6,044,452	\$107,583,322	\$31,599,760

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, 1965	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	Maine Maritime Academy Bonds	Toll Free Bridge Bonds
ASSETS									
Equity in Treasurer's Demand									
Cash and/or Investments ..	\$ 55,532	\$	\$	\$	\$	\$	\$	\$	\$ 55,532
Cash—Other	119,856								119,856
Investments	1,012,537								1,012,537
Accounts Receivable—									
Due 1965-93	1,339,277								1,339,277
Amount to be Provided From									
Future Revenue for Retirement of Bonds	61,510,326	10,540,000	29,950,000	9,835,000	3,975,000	1,200,000			6,010,326
Bonds Authorized—									
Not Issued	85,980,000	25,002,000	20,500,000		3,000		40,000,000	475,000	
Total	<u>\$150,017,528</u>	<u>\$35,542,000</u>	<u>\$50,450,000</u>	<u>\$9,835,000</u>	<u>\$3,978,000</u>	<u>\$1,200,000</u>	<u>\$40,000,000</u>	<u>\$475,000</u>	<u>\$8,537,528</u>
LIABILITIES AND RESERVES									
Current and Accrued									
Liabilities	\$ 772	\$	\$	\$	\$	\$	\$	\$	\$ 772
Bonds Payable	63,130,000	10,540,000	29,950,000	9,835,000	3,975,000	1,200,000			7,630,000
Reserve for Authorized									
Expenditures and Debt									
Retirement	906,756								906,756
Amounts due Funds from									
Proceeds of Bonds									
Authorized—Not Issued:									
Allocated	9,850,000	700,000	9,150,000						
Unallocated	76,130,000	24,302,000	11,350,000		3,000		40,000,000	475,000	
Total	<u>\$150,017,528</u>	<u>\$35,542,000</u>	<u>\$50,450,000</u>	<u>\$9,835,000</u>	<u>\$3,978,000</u>	<u>\$1,200,000</u>	<u>\$40,000,000</u>	<u>\$475,000</u>	<u>\$8,537,528</u>

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 \$8,-083,532 at June 30, 1965.

	Amounts Issued	Final Maturity	Interest Rates	Matured During Year	Outstanding June 30, 1965	Bonds Authorized and Unissued
GENERAL FUND						
Capital Improvement Bonds	\$12,370,000	1984	2.9 to 5	\$ 420,000	\$10,540,000	\$ 2,000
Pollution Abatement Facilities Bonds						25,000,000
HIGHWAY FUND						
Highway and Bridge Bonds	48,900,000	1983	1.9 to 6	4,600,000	29,950,000	20,500,000
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	70,000	550,000	
Deer Isle-Sedgwick Bridge Bonds	490,000	1967	4	26,000	80,000	
PUBLIC SERVICE ENTERPRISES						
Bangor-Brewer Bridge Bonds	2,500,000	2004	1½ to 3	50,000	2,000,000	
Jonesport Reach Bridge Bonds	1,000,000	1986	2⅜ to 6	40,000	680,000	
Maine State Ferry Service Bonds	2,500,000	1984	2¾ to 6	110,000	2,110,000	
UNIVERSITY OF MAINE						
Loan Bonds	10,000,000	2004	1 to 5	80,000	9,835,000	
STATE TEACHERS COLLEGES						
Loan Bonds	4,030,000	1994	1 to 5	55,000	3,975,000	3,000
EDUCATIONAL TELEVISION						
Loan Bonds	1,500,000	1973	2¼	150,000	1,200,000	
MAINE INDUSTRIAL BUILDING AUTHORITY						
Mortgage Insurance Loan Bonds						40,000,000
MAINE MARITIME ACADEMY						
Self-liquidating Dining Facility Bonds						475,000
Total	\$91,640,000			\$5,601,000	\$67,920,000	\$85,980,000

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.

	Total	Members' Contribution Fund	Retirement Allowance Fund	Survivors' Benefit Fund
BALANCE—July 1 (Adjusted)	\$85,398,124	\$43,116,833	\$39,864,417	\$2,416,874
ADDITIONS				
Contributions	14,866,107	5,969,405	8,333,824	562,878
Earnings on Investments	3,730,477		3,730,477	
Interfund Transfers (contra)	6,299,080	1,383,035	4,735,726	180,319
Total Additions	24,895,664	7,352,440	16,800,027	743,197
Total	110,293,788	50,469,273	56,664,444	3,160,071
DEDUCTIONS				
Retirement Pensions Paid	6,316,101		6,316,101	
Interfund Transfers (contra)	6,299,079	1,573,725	4,725,354	
Survivors' Benefits Paid	283,675			283,675
Refunds to Beneficiaries	48,872	48,872		
Refund Contributions	1,021,202	1,018,204	2,998	
Refunds to Survivors—Option	55,886	15,586	40,300	
Total Deductions	14,024,815	2,656,387	11,084,753	283,675
BALANCE—June 30	\$96,268,973	\$47,812,886	\$45,579,691	\$2,876,396

DEPARTMENT OF STATE TREASURY

The duties of the Treasury Department are defined under the provisions of Title 5, Maine Revised Statutes Annotated of 1964. The primary duties of the State Treasurer consist of the receipt, recording, and depositing of all funds processed by the various State departments, institutions, and examining boards; the collection of unpaid accounts over ninety days old, performing the necessary duties relating to the issuance and sale of State of Maine Bonds, and the investment of State funds, exclusive of those of the Maine State Retirement System.

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

Year Ended June 30	Receipts	Disbursements
1965	\$328,565,203	\$336,377,742
1964	\$319,930,309	\$321,023,695

Cash Balances . . . The fiscal year end cash balances totaled \$8,365,577 and were distributed as follows:

Demand Deposits	\$3,080,314
Time Deposits	5,213,011
Petty Cash and Change Funds	48,185
Demand Deposit—Morgan Guaranty Trust	24,067
Total	<u>\$8,365,577</u>

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

In addition to the above cash balances, an amount of \$31,003,312 was on deposit with the Treasurer of the United States and represented a reserve for unemployment compensation benefits.

Investments . . . Securities held to the credit of the several State funds (exclusive of the Maine State Retirement System) were valued at \$53,-248,488 and are summarized as follows:

	1965	1964
Bonds	\$51,689,809	\$50,173,400
Stocks	1,558,617	554,213
Other	62	315
Total	<u>\$53,248,488</u>	<u>\$50,727,928</u>

Securities valued at \$8, 223,627 held in the custody of the State Treasurer were verified by physical count. United States Treasury certificates of indebtedness, bills, notes, and bonds valued at \$45,024,862 and held for safekeeping by the Federal Reserve Bank of Boston, were confirmed by this bank as of June 30, 1965.

Investment Earnings . . . The net earnings on securities, profits or losses from exchanges, and sales and interest earned on time deposits amounted to \$1,679,389 and was credited to the various funds as follows:

State Funds:	
General Fund	\$ 722,875
Highway Fund	572,027
Public Service Enterprises	59,433
Working Capital	49,123
	<u>1,403,458</u>
Bond Funds:	
University of Maine	45,583
State Teachers Colleges	56,729
	<u>102,312</u>
Trust Funds:	
Lands Reserved for Public Uses	77,170
Permanent School Fund	17,699
All Other	78,750
	<u>173,619</u>
Total	<u>\$1,679,389</u>

During the audit of investment income, it was noted that the Treasury investment ledgers do not reflect all transactions which affect net income earnings, namely, amortized premium or unrealized discount on bonds and in some cases the profit or loss on the sale or exchange of securities. It is recommended that a review be made of the investment ledgers system of accounting for investments earnings in order that sufficient information may be posted to reflect the earnings on each investment.

Earnings on the investment of guarantee deposits and securities held by legal requirements only, are not included in the above summary. Earnings on these funds are remitted to depositors or added to the original deposits as provided by statute.

Trust Funds . . . The principals of State trust and trust and guarantee deposits at June 30, 1965 (exclusive of the Maine State Retirement Sys-

tem and Group Life Insurance Fund) amounted to \$9,431,894, an increase of \$1,499,519 as compared with the previous year. Undistributed income and reserves applicable to these funds amounted to \$192,149 and \$637,266 respectively.

Administration Funds available to finance the departmental operations amounted to \$79,787, an increase of \$3,232 over the previous year. Expenditures totaled \$78,961, an increase of \$8,872 over that of the prior year.

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 Title 22, Sections 1-4838, Maine Revised Statutes Annotated of 1964. 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	\$31,874,987	\$1,414,208	\$96,114
Total Expenditures	29,968,205	1,232,443	10,330
Unexpended Balances—			
June 30, 1965:			
Lapsed	799,348		
Carried	1,107,434	181,765	85,794

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 \$521,623 and \$478,310 respectively.

Special revenue fund account balances carried forward were for the most part related to health activities: Sanitary Engineering, \$86,849; Federal Health Grants, \$40,126; and Control Over Plumbing, \$41,218.

Bond fund activities were financed from balances brought forward of \$96,114.

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 \$1,614,584, legislative appropriations, \$12,458,336, revenue, \$17,748,985, and transfers in the amount of \$53,082.

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 \$175,175 and revenues of \$1,239,033. Revenues were derived from federal grants and receipts from licenses, fees, and sales of other services.

Expenditures Expenditures amounted to \$31,210,978, an increase of \$101,667 as compared with the previous year, summarized as follows:

	Year Ended June 30, 1965	Increase (Decrease)
Grants, Subsidies, and Pensions	\$25,842,500	(\$320,472)
Personal Services	3,745,564	285,686
Capital Expenditures	95,369	(18,980)
All Other	1,527,545	155,433
Total	\$31,210,978	\$101,667

Decreased expenditures for grants, subsidies, and pensions were reflected within the public assistance programs and resulted from a decrease in case loads.

The expenditures within the Department's public assistance programs amounted to \$20,481,445, which includes \$4,898,890 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 of public assistance for aid to dependent children 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	Grants	Medical Aid	Other
Assistance to Aged, Blind, and Disabled	13,552	\$ 9,205,885	\$4,579,855	\$61,304
Aid to Dependent Children	5,230	6,288,606	319,035	26,760
Total	18,782	\$15,494,491	\$4,898,890	\$88,064

Deposits in Trust At June 30, 1965, the trust deposits in custody of the State Treasurer were as follows:

Committed Children	\$68,913
Central Maine Sanatorium	1,012
Jefferson Camp	1,687
State Wards	562
Total	\$72,174

In addition to the above trust deposits, there are time deposits in custody of the Department for Committed Children totaling \$17,228, and Veterans Administration Funds of \$16,015 at June 30, 1965.

Undedicated Revenue Undedicated revenue credited to the general fund amounted to \$270,050 and was comprised of federal grants for employees' retirement, recoveries from relatives for board and care of children, charges against trust funds for care of committed children, insurance claims for tuberculosis hospital services rendered, employee maintenance at the Sanatorium, and miscellaneous income.

General A review of expense accounts revealed that several employees charged for travel between their residence and official headquarters and vice-versa. It is recommended that the Department review such exceptions so that all expense accounts conform to the regulations established by Council Order No. 130, dated March 25, 1965.

A review was made of the present system being used by Child Welfare and Family Services for purchase of items such as prescriptions, clothing, and medical services. The review revealed that purchase authorization slips have dual signature prerequisites; however, in most instances tested, it was noted that the authorizing official was also acting as receiving agent, or an authorizing signature was not applied, or the same person signed in both instances. It is recommended that the present system be reviewed to insure that adequate controls will be in effect for purchases under this program.

Trust deposits recorded on the State's records for committed children at June 30, 1965 amounted to \$68,913. It is believed that as much as

possible of the committed children trust fund should be invested for the benefit of the children.

A review was made of the operations of Jefferson Relief Camp regarding supply inventory records pertaining to clothing, household supplies, and food. It was found that clothing and household supply records were either not being maintained or in disagreement with the physical count. As to food supply records, it was determined that inventory records such as kardex cards and requisition sheets are not utilized. It is recommended that the Department review the operations of the Camp in relation to the above exceptions with the intention of maintaining records which will assist in the control over supplies and inventories.

BUREAU OF TAXATION

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

Revenues Revenues credited to the operating funds of the State during the fiscal year amounted to \$96,354,755 which were derived from taxes assessed by the Bureau. The increase in revenues over the prior year amounted to \$7,627,914 and was principally the result of an increase in assessments for gasoline, and sales and use taxes. A comparative summary of revenues applicable to operating funds is as follows:

	Year Ended June 30, 1965	Increase (Decrease)
General Fund	\$68,322,815	\$6,630,943
Highway Fund	26,418,283	1,018,051
Special Revenue Funds	1,588,292	(21,269)
Working Capital Funds	25,365	189
Total	\$96,354,755	\$7,627,914

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

Revenues from taxes assessed by this Division amounted to \$43,211,279, an increase of \$1,551,233 as compared with the previous year. The major sources of tax revenues were gasoline and use fuel, cigarettes, premium tax on insurance companies, and telephone and telegraph companies.

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 \$4,839,929, an increase of \$270,719 as compared with the previous year.

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 assessments by this Division, exclusive of accruals to agency funds, amounted to \$1,804,814, an increase of \$87,093 as compared with the previous year. The major factor contributing to this increase is the enactment of Chapter 102, Public Laws of 1965 which increased the tax rate on properties within the Maine Forestry District from 4¾ mills to 5¼ mills. The major revenue sources were taxes on wild land, taxes on property within the Maine Forestry District, and school taxes on unorganized territories.

Tax revenue accruing to agency funds for the benefit of counties and municipalities amounted to \$806,564.

Sales and Use Tax The Sales and Use Tax Division administers the assessment and collection of sales and use taxes. Revenues amounted to \$46,498,733, an increase of \$5,718,869 over the previous year.

Administration Funds available for the Bureau's administrative functions amounted to \$908,589, and consisted principally of legislative appropriations and transfers. Expenditures for administrative purposes totaled \$897,716, an increase of \$34,247 over the previous year. The majority of the increase was reflected in expenditures for personal services.

DEPARTMENT OF EDUCATION

The Department of Education is organized in accordance with the provisions of Title 20, Maine Revised Statutes Annotated of 1964. 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	\$23,055,686	\$3,067,400
Total Expenditures	22,839,825	2,831,007
Unexpended Balances—June 30, 1965:		
Lapsed	78,318	
Carried	137,543	236,393

Available Funds Funds available to finance general fund activities were comprised of legislative appropriations of \$22,008,441, revenues of \$652,150, authorized transfers from other accounts of \$115,033, and adjusted balances brought forward in the amount of \$280,062.

Funds available to finance special revenue accounts were comprised of revenues of \$3,093,568 and balances brought forward of \$76,691. These amounts were reduced by authorized transfers to other accounts in the amount of \$102,859. The major portion of these transfers was made from the Federal Vocational Education-George Barden Act account to general fund accounts.

Expenditures Expenditures from general fund accounts totaled \$22,839,825 as compared with \$21,704,209 during the previous year. Expenditures were classified as follows:

Grants, Subsidies, and Pensions	\$21,342,328
Personal Services	887,085
All Other	610,412
Total	<u>\$22,839,825</u>

Included in expenditures classified as grants was the amount of \$20,-176,798 disbursed to cities and towns for general purpose educational aid. Additional increases in expenditures were reflected in vocational and other educational programs.

Expenditures charged to special revenue accounts totaled \$2,831,007, an increase of \$481,548 as compared with the previous year. This increase was reflected principally in the Manpower Development and Training Act and the Federal School Lunches accounts.

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 \$29,502, a decrease of \$43,352 as compared with the previous year. The major portion of this decrease was attributed to a previous year authorized transfer of \$45,000 from the general fund unappropriated surplus to provide funds for construction of an elementary school in Connor, Maine. The increase of \$2,975 in school taxes was also a contributing factor.

Disbursements during the year totaled \$39,999, a decrease of \$99,557 as compared with the previous year. The major portion of this decrease was reflected in the expenditures for the construction of new school buildings.

The surplus property pool fund was established to finance the cost of acquiring, handling, warehousing, and distribution of federal surplus and commodities acquired for educational purposes. Revenue, derived from billings to recipients for handling charges, amounted to \$75,819, while expenditures charged to the fund amounted to \$72,298.

MAINE STATE LIQUOR COMMISSION

The Maine State Liquor Commission is authorized under the provisions of Title 28, Maine Revised Statutes Annotated of 1964, to have general supervision of manufacturing, importing, storing, transporting, and sale of all liquors within the State.

Operations . . . The Commission's operations for the fiscal year resulted in a net profit of \$11,557, 299 which accrued to the general fund. This was an increase of \$416,783 over the previous year. A summary of operations as compared with the previous year is as follows:

	Year Ended June 30, 1965	Increase
Net Sales	\$29,850,285	\$1,796,822
Cost of Goods Sold	20,055,616	1,334,692
Gross Profit	9,794,669	462,130
Operating Expenses	2,344,046	126,170
Net Operating Profit	7,450,623	335,960
Other Income	4,106,676	80,823
Net Profit	\$11,557,299	\$ 416,783

The increase in net sales was reflected in sales through the Commission's eighty retail stores, which were \$1,576,938 in excess of the previous year, and sales to licensees through two wholesale stores plus the regular retail outlets which were \$238,645 more than the previous year.

Expenditures . . . Operating expenses reflected an increase of \$126,170 over the previous year. The increase occurred principally in the personal services category for store operations and enforcement. The major reason for the increase in store operations resulted from the fact that six retail stores opened and were in operation for only part of the prior fiscal year.

The hiring of six new liquor inspectors, granted by the 1963 Legislature, was the major reason for an increase in the personal services category of the enforcement division.

Other Income . . . The increase of \$80,823 was due primarily to additional collections from malt beverage excise taxes and to an increase in liquor license revenue.

Financial Data . . . Total assets of the Commission amounted to \$5,-711,266 at June 30, 1965 and were comprised principally of merchandise inventories of \$4,033,033, cash, receivables, and fixed assets.

Liabilities of \$690,559 representing current accounts payable and accrued payrolls, were liquidated subsequent to June 30, 1965.

Working capital advances totaled \$4,500,000 at the year end and consisted of the statutory capital advance of \$3,500,000 and two temporary advances of \$500,000 each.

MAINE POTATO COMMISSION

The Maine Potato Commission is the instrument of the State's potato industry with the responsibility of promoting better methods of production, processing, merchandising, and advertising of potatoes and their by-products, under the provisions of Title 36, Sections 4561-4572, Maine Revised Statutes Annotated of 1964.

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

Total Available Funds	\$550,564
Total Expenditures	260,514
Balance Carried—June 30, 1965	\$290,050

Available Funds Funds available to finance the Commission's operations amounted to \$550,564, and were comprised of a balance brought forward from the previous year of \$214,823 and revenues primarily from the potato tax of \$389,192, from which transfers amounting to \$53,451 were made to other departments. Transfers included an amount of \$45,000 transferred to the Department of Agriculture for marketing services.

Revenues increased \$41,436 as compared with the previous year, and was due to a change in statute which included potatoes processed for food in the potato taxes assessed and collected by the State Tax Assessor.

Expenditures Expenditures were \$260,514, an increase of \$34,697 as compared with the previous year. The increase occurred primarily in the advertising category and was due to an accelerated advertising program.

The Commission engages an advertising agency to handle the majority of its advertising. A field visit was made at the agency office and tests were made of their records to substantiate charges made to the Commission.

An agreement was entered into between the agency and the Commission in 1963, stipulating the methods of compensation to be paid the agency. The review of the account revealed that the method of compensation for services rendered varies substantially from the original agreement.

It is believed that the Commission should negotiate a new agreement with the agency. A new agreement should be more specific as to fiscal provisions, such as:

1. A written agreement should be made regarding the amount of agency fee to be paid, if any, in view of the fact that the present amount varies from the amount stated in the current agreement.
2. Specific projects or program.
3. Specific costs to be marked up.
4. Travel expense reimbursements—more detail reporting of expenses to Commission.
5. Clarify who is to receive the benefit of cash discounts.

MAINE MILK TAX COMMITTEE

The Maine Milk Tax Committee was established to promote the welfare of the dairy industry by fostering promotional, educational, advertising

and research programs, under the provisions of Title 36, Sections 4501-4512, Maine Revised Statutes Annotated of 1964.

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

Total Available Funds	\$138,564
Total Expenditures	120,839
Balance Carried—June 30, 1965	<u>\$ 17,725</u>

Available Funds Funds available to finance the Committee's operations were comprised of milk tax receipts of \$122,296 and a balance brought forward from the previous year of \$23,454.

A transfer of \$5,000 was made from the Committee's account to the Department of Agriculture for the purpose of sales promotion. In addition, a transfer of \$2,186 was made to the general fund of the State, which represented tax collection expenses of the Bureau of Taxation.

Expenditures Expenditures were \$120,839, a decrease of \$2,079 as compared with the previous year. The decrease was reflected primarily in contractual services.

The Committee engages an advertising agency to promote the majority of its advertising. A field visit was made at the agency office and tests were made of their records to substantiate charges made to the Committee.

As part of the agreement between the agency and the Committee, it is stipulated that the agency will submit copies of suppliers' invoices to the Committee. This was never requested by the Committee.

In many instances overcharges and undercharges were noted. Some of these errors were due to the fact that the Committee is billed by the agency before the agency receives bills from the advertising media and producers. Also, instances of miscalculations of authorized commissions were noted.

The agreement also stipulates that all cash discounts earned by the agency will be passed along to the Committee. This was never complied with.

It is recommended that all cash discounts earned by the agency be passed along to the Committee as stipulated in the contract agreement.

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 Title 5, Maine Revised Statutes Annotated of 1964.

The system membership includes State employees and teachers, the employees of ten counties, thirty-two municipalities, and thirty-three other participating organizations.

At June 30, 1965, retirement benefits were being paid to 5,125 eligible retirees while 238 were receiving survivors' benefits, an increase as compared with the previous year of six and seventeen per cent respectively.

Funded Reserves Reserves for pensions, survivors' benefits, and contributions totaled \$96,268,972 at June 30, 1965, an increase of \$10,-871,781 during the year.

A major category included in these reserves represents teachers who began teaching prior to July 1, 1924, from which no contribution toward a retirement plan was required prior to 1945.

As in the prior year, 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: 1965, \$8,946,689; 1964, \$7,171,284; 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, FHA guaranteed mortgages and a conditional sales agreement, which were carried at a book value of \$96,930,762, an increase of \$11,017,004 as compared with the previous year. Investments are summarized as follows:

	Book Value June 30, 1965	Net Income Cash Basis 1964-65	Per Cent of Yield to Book Value
Bonds	\$68,769,729	\$2,431,337	3.785
Stocks	10,191,412	436,741	4.555
Mortgages	17,578,549	856,724	4.918
Conditional Sales Agreement	391,072	5,674	2.902*
Total	<u>\$96,930,762</u>	<u>\$3,730,476</u>	4.080

*The conditional sales agreement does not reflect a full year of earnings.

The increase in investments of \$11,017,004 is reflected primarily in the bond category with an increase of \$9,098,058 when compared with the previous year. The effective yield on investments as computed by the Retirement System on an accrual basis was 4.3196 per cent.

Securities valued at \$35,157,465 were held for safekeeping and servicing by the Morgan Guaranty Trust Company of New York at June 30, 1965.

An examination was performed concerning the 10% statutory limitation under the Prudent Man Rule. It was noted in the minutes of the July 2, 1965 meeting that the Attorney General would be requested for clarification of this section of the law.

The prior year's audit disclosed an overdistribution of earnings in the amount of \$114,611. Adjustments in the prior year and a reduction of \$21,329 to the earnings distributed in the current year has corrected the deficiency.

An overpayment of \$1,050 to an individual on the survivors' benefit payroll was noted and it is recommended that the amount remaining unpaid be set up as an accounts receivable on the records of the State Controller.

Group Life Insurance Fund—Reserves It was observed that the account, Reserve for Deficiency—Supplemental, had an accumulated balance of \$210,324 at June 30, 1965 with no record of any plans to return such accumulated funds to individual employees or any other disposition. The minutes of the Board's meetings indicate, however, that a committee has been appointed to study methods by which such an action might be accomplished.

The minutes of the Board's meeting of September 13, 1961 establishes a reserve fund for minus dividends, so far as the participating local districts are concerned, by the setting aside of \$5,000 annually until such time as this reserve fund totals \$25,000. This amount of \$5,000 has been deducted from the total dividend; however, it is felt that instead, it should have been deducted from the local district's share of the dividend. An examination revealed that the State's share of past dividends has borne a substantial portion of the cost of establishing this reserve.

MAINE MARITIME ACADEMY

The Maine Maritime Academy, located at Castine, Maine, is maintained by the State of Maine with the aid of the Federal Government for the purpose of training young men to qualify as officers in the United States Merchant Marine, and the United States Naval Reserve.

Assets, Liabilities, and Surplus At June 30, 1965, the Maine Maritime Academy had net assets of \$2,049,154 consisting principally of cash, investments, and inventories of \$70,425, receivables due from the Federal Government, cadets, and others of \$28,877, and fixed assets of \$1,948,385. The fixed assets exclude the training ship "State of Maine," boats owned by the Academy, and all equipment obtained or loaned from the Federal Government.

Outstanding indebtedness of \$75,000 was in the form of three \$25,000 demand bank loans, the proceeds of which were applied toward construction costs of new dormitory units. Revenue derived from cadet room rents has been pledged to assure the repayment of these loans.

The net surplus balance of \$1,878,641 is not segregated to show surplus from current operations and surplus from State appropriations for capital construction.

Revenue and Expenditures Total operating revenue for the fiscal year ended June 30, 1965, amounting to \$1,218,783, included \$284,500 appropriated by the State of Maine and a grant of \$75,000 from the Federal Government. In addition, the Academy received \$859,283 for tuition, subsistence, room rent, sale of books and clothing, and miscellaneous fees from cadets. Total revenue and grants decreased \$8,413 as compared with the previous year and were attributed principally to a decrease in receipts for tuition, clothing and books. A further substantial factor contributing to the decrease in revenue is attributed to receipts from the Texas Maritime Academy for services rendered in the fiscal year ending June 30, 1964 which were nonrecurring in this fiscal year.

Expenditures totaled \$1,119,607, an increase of \$32,325 as compared with the previous year. Major increases were noted in the following categories:

Salaries	\$33,760
Food	10,116
All Other (net)	(11,551)
Total	<u>\$32,325</u>

The majority of the increase in expenditures for salaries occurred within the administration and school categories.

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, 1965, the Maine State Pier had net assets totaling \$1,972,800 of which \$1,876,840 was represented by land, buildings, and wharf structures. Outstanding indebtedness of \$30,000 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 \$161,702.

The records indicate that the Maine State Pier operated at a net loss of \$15,838 for the fiscal year ended June 30, 1965. 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 \$62,489 of which \$36,000 was provided by a State appropriation and \$12,400 was from contributions.

The expenditures for the year totaled \$51,985. This amount included the salaries of the Directors of the Maine Port Authority and the New York representative totaling \$13,958 and expenditures associated with promotion, development, and travel of \$14,503. 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 Expenditures for rehabilitation and repair of pier properties during the fiscal year 1964-65 amounted to \$54,883 and were made from available funds of \$69,735.

The unexpended balance of \$14,852 was carried forward to the 1965-66 fiscal year.

Casco Bay Landings Funds available for repairs, inspection, and maintenance of the State owned Casco Bay Landings amounted to \$5,362.

Expenditures totaled \$986 for the year and the unexpended balance of \$4,376 was carried forward at June 30, 1965.

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 \$410,468 for the fiscal year ended June 30, 1965. Bond payments were \$110,000. Revenues from fees and services amounted to \$265,323. State appropriations supplement revenue in the operation of the lines.

MAINE PORT AUTHORITY—STATEMENT OF FINANCIAL POSITION

At June 30, 1965

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Casco Bay Landings
ASSETS				
Cash	\$ 59,019	\$10,505	\$14,852	\$ 4,376
Investments	4,981			
Accounts Receivable (net)	12,075			
Land, Buildings, and Structures (net)	1,876,840			152,624
Equipment (net)	13,969			
Unexpired Insurance	5,916			
Total Assets	\$1,972,800	\$10,505	\$14,852	\$157,000
LIABILITIES				
Accounts Payable	\$ 3,293	\$	\$	\$
Notes Payable	30,000			
Total Liabilities	33,293			
RESERVES AND SURPLUS				
Authorized Expenditures		10,505	14,852	4,376
Legal Services	600			
Total Reserves	600	10,505	14,852	4,376
Donated Surplus	2,100,609			152,624
Deficit	161,702*			
Net Surplus	1,938,907			152,624
Total Liabilities, Reserves, and Surplus	\$1,972,800	\$10,505	\$14,852	\$157,000

* Denotes red figure.

MAINE PORT AUTHORITY—STATEMENT OF OPERATIONS

Fiscal Year Ended June 30, 1965

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Casco Bay Landings
BALANCE FORWARD				
Reserve for Authorized Expenditures	\$	\$14,089	\$69,665 70	\$5,362
Adjustment of Balance Forward		14,089	69,735	5,362
State of Maine:				
Appropriations	13,150	36,000		
Operating Revenue:				
Handling Cargo	42,929			
Rentals	43,819			
Other	21,606			
	108,354			
Other Income:				
Interest and Dividends	1,383			
Contributions		12,400		
Other	214			
	1,597	12,400		
Total	\$123,101	\$62,489	\$69,735	\$5,362
Expenditures:				
Personal Services	\$ 77,152	\$13,958	\$	\$
Operating	75,630	24,939	52,278	986
Administrative Charges (Prorated)	26,475*	13,088	2,605	
Debt Service	1,270			
Other	11,362			
	138,939	51,985	54,883	986
Net Loss	15,838*			
BALANCE FORWARD				
Reserve for Authorized Expenditures		10,504	14,852	4,376
Total	\$123,101	\$62,489	\$69,735	\$5,362

* Denotes red figure.

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 1964-65 fiscal year is as follows:

State Departments	66
Examining Boards	22
Public Administrators	16
Institutions	10
State Colleges and Schools	10
Quasi-Independent Agencies	6
Total	<u>130</u>

Funds available to finance operations of the Division amounted to \$136,929, being comprised principally of legislative appropriations. Expenditures were \$115,934, of which \$107,247 was expended for personal services; \$5,251 for travel expenses; and \$3,436 for other operating expenses.

Revenues amounting to \$6,904 derived from auditing services rendered to departments financed by the general highway fund, were credited to the general fund undedicated revenue account.

MUNICIPAL DIVISION

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

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

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

Municipalities and Municipal Districts	144
Superior, Municipal, and Trial Justice Courts	89
Counties (Including Registers of Deeds and Probate)	18
School Districts and Academies	23
Special Services	41
Total	<u>315</u>

* * * *

MUNICIPALITIES

The statutes further provide that 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, 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.

* * * *

The Department of Audit was requested to conduct audits for the City of Augusta, the Towns of Columbia Falls, Limington, and Plantation No. 14. There were statutory violations in each instance by various municipal officials.

The State Auditor reported the results of the audits to the Governor and Attorney General. Subsequent court action resulted in convictions in all instances.

* * * *

The Municipal Division conducted postaudits of approximately one-fourth of the municipalities of Maine for the 1964 fiscal year. The audit results showed that for the most part, generally satisfactory accounting procedures and practices were being followed; however, exceptions which were noted were discussed with the responsible officials as well as being contained in the audit report commentary.

Municipal officers should continue their effort to adhere to laws pertaining to municipal finance, especially as relates to expenditures exceeding authorized appropriations.

Attention was directed to noncompliance with statutory requirements in State prepared audit reports. The principal exceptions pertained to the following: depositing of municipal monies by treasurers; remittances of tax and excise tax collections by collectors; supplemental tax commitment by assessors; and fixing the compensation of municipal officers.

In instances where it was believed that municipal accounting procedures could be strengthened, recommendations were submitted to the officials. Some of the recommendations were: currently maintaining complete general ledgers and monthly trial balances; periodic reconciliations of tax accounts with collectors; retaining vendors' original invoices, utilization of collectors' cash sheets and triplicate prenumbered receipts; and review of receivables for liquidation.

* * * *

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

An Act Relating to—

Municipalities Raising Money for Assistance to Water and Sewer Districts—Chapter 88, Public Laws of 1965.

Clarification of the Law with Respect to Municipal Investments—Chapter 127, Public Laws of 1965.

Excise Tax on Aircraft kept at County Owned Airports—Chapter 195, Public Laws of 1965.

General Powers of Cities—Chapter 269, Public Laws of 1965.

Municipalities Financing Industrial and Recreational Projects—Chapter 423, Public Laws of 1965.

* * * *

COUNTIES

The financial records of the sixteen Maine counties have been audited for the 1964 fiscal year. The Municipal Division conducted fifteen of the postaudits, Kennebec County being audited by a public accountant.

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

The principal recommendations pertained to the following: excise tax collection procedures for unorganized townships; clerk of court's record of doings of county commissioners; sick leave and vacation records of county clerical personnel; and financial activity reporting by county law libraries.

* * * *

The One Hundred and Second Legislature enacted several laws pertaining to county affairs. The following are listed as being of particular interest:

An Act Relating to—

Postaudit Statement in County Reports—Chapter 161, Public Laws of 1965.

Excise Tax on Aircraft kept at County Owned Airports—Chapter 191, Public Laws of 1965.

Compensation of and Per Diem Fees of Deputy Sheriffs—Chapter 308, Public Laws of 1965.

Salaries of County Officers in the Several Counties of the State—Chapter 397, Public Laws of 1965.

* * * *

COURTS

During the past fiscal year, the Municipal Division of the State Department of Audit conducted audits of the financial records of eighty-nine county court agencies consisting of superior, municipal, and trial justice courts.

There were instances where statutory requirements were not being adhered to and the exceptions noted were submitted to the court and county officials. Also, recommendations were offered that would strengthen court accounting systems.

The principal exceptions and recommendations related to: depositing and remitting court funds at specified times; submitting dockets to county commissioners for annual examination; issuing prenumbered duplicate receipts for all monies received; maintenance of a cashbook; and complete docket maintenance.

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1964

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	\$ 49,498	\$ 6,621	\$ 7,973	\$	\$ 3,210	\$ 33,000	\$ 100,302
Aroostook	131,057	234,135	3,963	38,762			407,917
Cumberland	112,736	9,631	7,002			1,505,000	1,634,369
Franklin	45,364		431	18,362			64,157
Hancock	123,167		1,353	5,685			130,205
Kennebec	101,068		19,446	366			120,880
Knox	73,179	3,297	5,271	7,054			88,801
Lincoln	37,331	54,288	9,515	18	121		101,273
Oxford	156,726	105,179	19,171	24,194	1,438		306,708
Penobscot	181,015	109,459	12,390	16,864	4,603		324,331
Piscataquis	53,049	861	25,406	50,299	2,441	110,000	242,056
Sagadahoc	58,354	894	5,265				64,513
Somerset	215,546	35,291	4,500	38,653	468		294,458
Waldo	91,208		2,842	27,260			121,310
Washington	49,128		3,485	14,510	390	175,000	242,513
York	42,894	165,645	21,057	1,920	7,821	175,000	414,337
	\$1,521,320	\$725,301	\$149,070	\$243,947	\$20,492	\$1,998,000	\$4,658,130

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		Total Liabilities, Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$ 10,440	\$ 33,000	\$ 7,973	\$ 51,413	\$ 15,000	\$ 33,889	\$ 100,302
Aroostook	234,135		3,963	238,098	149,729	20,090	407,917
Cumberland	9,631	1,505,560	7,399	1,522,590	12,000	99,779	1,634,369
Franklin			431	431	28,250	35,476	64,157
Hancock			1,353	1,353	35,318	93,534	130,205
Kennebec	3,397		19,446	22,843		98,037	120,880
Knox	3,297		5,271	8,568		80,233	88,801
Lincoln	53,058		9,673	62,731		38,542	101,273
Oxford	108,664		19,171	127,835	32,321	146,552	306,708
Penobscot	109,459		12,390	121,849	16,747	185,735	324,331
Piscataquis	999	110,000	25,406	136,405	21,285	84,366	242,056
Sagadahoc	1,185		5,265	6,450		58,063	64,513
Somerset	35,291		4,500	39,791	95,329	159,338	294,458
Waldo			2,842	2,842		118,468	121,310
Washington		175,000	3,486	178,486	29,263	34,764	242,513
York	205,766	183,366	21,057	410,189		4,148	414,337
	\$775,322	\$2,006,926	\$149,626	\$2,931,874	\$435,242	\$1,291,014	\$4,658,130

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1964**

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	\$ 53,915	\$ 13,989	\$ 112,202	\$ 31,476	\$ 34,764	\$ 11,067	\$ 23,750	\$ 19,303	\$ 44,581	\$ 39,186	\$ 1,145	\$ 15,489	\$ 59,659	\$ 24,685	\$ 20,518	\$138,121
Fees of Office	31,936	36,330	87,083	10,546	24,111	44,542	16,915	14,545	20,837	50,856	8,814	10,495	19,236	13,319	13,870	59,379
Miscellaneous	14,447	4,878	29,382				1,292	100		8,440	1,234	1,685	4,199	1,343		4,945
Taxes:																
Municipal	282,897	350,476	845,414	95,647	165,308	229,273	193,784	137,676	175,752	319,391	61,936	85,893	152,951	101,421	164,079	300,912
Wild Land		42,943		8,202	3,437	88	109	75	6,107	10,898	69,335		40,086		16,303	
Road Repair		32,062		26,223	7,934				19,596	19,014	21,544		34,488		13,599	
Other		12,492		4,106	1,009	1,992	26		3,774	3,240	5,774		5,562		8,407	
Other Receipts:																
Proceeds from Notes	150,000		350,000			60,000	10,000	25,000				60,000			25,000	170,000
Road Repair Accounts		8,363		23,125	1,347	190			4,876	33,523	19,380		14,399		29,989	
Capital Reserve Funds	7,500	3,330							18,986	68,068		46,500		35,105		3,631
Miscellaneous	5,340	15,476	35,989	9,007	13,385	11,309	2,059	218	39,961	10,210	25,527	3,273	10,602	4,731	13,204	119,619
TOTAL RECEIPTS	\$546,035	\$520,339	\$1,460,070	\$208,332	\$251,295	\$358,461	\$247,935	\$196,917	\$334,470	\$562,826	\$214,689	\$223,335	\$341,132	\$180,604	\$304,969	\$796,607

DISBURSEMENTS

DISBURSEMENTS																
Buildings	\$ 48,467	\$ 32,400	\$ 70,684	\$ 6,282	\$ 29,165	\$ 16,012	\$ 25,765	\$ 3,658	\$ 18,287	\$ 55,390	\$ 2,194	\$ 8,120	\$ 20,555	\$ 30,135	\$ 16,627	\$ 14,359
Support of Prisoners	35,805	35,790	108,677	10,827	24,122	42,982	16,030	3,963	14,381	53,640	11,139	4,619	23,038	24,743	18,593	43,487
Sheriff's Department	43,659	28,081	69,388	6,811	20,933	22,842	19,796	21,435	37,164	27,156	5,508	11,572	34,257	27,106	13,486	27,454
County Offices	94,409	105,305	184,694	38,263	76,835	111,283	44,906	55,292	86,241	128,135	47,848	49,314	77,833	34,327	52,090	133,415
Accounts Payable			213					5,548	1,002							8,431
County Courts	86,690	35,047	187,137	25,868	36,569	46,231	21,829	22,586	44,978	75,492	6,248	16,051	38,018	26,207	23,377	117,821
Debt and Interest	160,900		567,219			60,603	40,000	40,614			13,300	60,000			72,327	179,652
Highways and Bridges	11,070	14,919	27,720	47,169		7,251	10,578	5,100	24,878	10,995	15,191		30,966	14,854		33,939
Road Repair Accounts		39,615	13,201	61,399	2,586				24,998	54,320	44,100		57,877		52,886	
Capital Expenditures		4,350	1,389						78,962			70,199				10,881
Miscellaneous	69,287	173,313	198,176	23,075	57,075	51,971	34,906	33,230	86,524	58,743	65,119	16,644	40,255	31,578	50,639	185,939
TOTAL DISBURSEMENTS	\$550,287	\$468,820	\$1,428,285	\$219,907	\$247,205	\$359,175	\$213,810	\$191,426	\$338,453	\$542,833	\$210,647	\$236,519	\$322,799	\$188,950	\$300,025	\$755,378

STATEMENT OF DEPARTMENTAL OPERATIONS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1964

	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, 1964	\$ 15,000	\$ 5,373	\$ 6,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 18,959
ADD:																
Tax Commitment	282,897	333,605	845,414	103,849	168,745	229,362	146,605	137,743	180,077	321,855	132,363	84,861	184,771	107,851	180,382	250,992
Revenue Applied	96,050	37,600	177,850	26,000	40,000	50,395	25,564	25,000	50,000	122,500	15,000	24,000	54,250		29,775	155,000
Transfer From Surplus	18,983				12,000	20,000			40,000			10,000	8,000	45,000		
Actual Revenue Over																
Estimated	7,362	17,597	50,639	16,022	18,875	18,705	16,393	9,069	15,443	24,018*	3,807*	3,669	28,844		4,613	48,620
Miscellaneous	9,314	8,630	12,262	3,382	13,385	30,812	2,033	5,181	23,043	8,500	15,293	2,472	1,077	27,454	8,038	1,827
TOTAL	429,606	402,805	1,092,165	149,253	253,005	349,274	190,595	176,993	308,563	428,837	158,849	125,002	276,942	180,305	222,808	475,398
DEDUCT:																
Operating Expenditures	400,767	368,009	1,052,827	156,573	244,699	299,175	173,785	160,625	284,114	409,551	158,047	111,612	255,938	188,950	210,809	498,087
BALANCES— DECEMBER 31, 1964																
Carried Forward to 1965	15,000	454	12,000										8,000			
Lapsed to Surplus	13,839	34,342	27,338	7,320*	8,306	50,099	16,810	16,368	24,449	19,286	802	13,390	13,004	8,645*	11,999	22,689*
	\$ 28,839	\$ 34,796	\$ 39,338	\$ 7,320*	\$ 8,306	\$ 50,099	\$ 16,810	\$ 16,368	\$ 24,449	\$ 19,286	\$ 802	\$ 13,390	\$ 21,004	\$ 8,645*	\$ 11,999	\$ 22,689*

* Denotes red figure.

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1964 FISCAL YEAR

ANDROSCOGGIN COUNTY

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Auburn	24,449	\$35,906,640	.072	\$2,601,595	97.9	\$2,692,998	\$1,990,003	\$28,456*	\$ 71,240
Durham	1,086	6,336	.140	89,321	96.9	475		8,670	9,054
Greene	1,226	992,445	.100	100,109	95.5	74,433	54,000	16,108	2,763
Leeds	807	510,022	.186	95,434	89.9	38,252	150	5,377	22,460
Lewiston	40,804	68,583,335	.048	3,319,753	(a)	5,143,750	3,789,394		294,396
Lisbon	5,042	21,296,083	.0255	546,639	98.4	1,597,206	178,773	5,774	46,894
Livermore	1,363	2,340,050	.048	113,279	97.8	175,504	(a)	(a)	(a)
Livermore Falls	3,343	3,120,504	.1065	334,650	99.7	234,038	7,500	30,776	21,254
Mechanic Falls	2,195	6,024,960	.0316	191,763	98.0	451,872		17,499	25,608
Minot	780	464,635	.110	51,668	97.1	34,848	6,365	2,937	7,642
Poland	1,537	8,683,380	.0195	170,373	117.5	651,254	21,835	10,029	42,720
Turner	1,890	1,279,520	.140	180,402	95.3	95,964	69,000	7,219	35,701
Wales	488	379,785	.078	29,962	98.3	28,484		1,742	3,108
Webster	1,302	911,970	.100	92,073	93.8	68,398		7,523	18,111

AROOSTOOK COUNTY

Allagash Plt.	557	443,522	.182	80,994	98.2	33,264	1,781	5,819	25,294
Amity	206	87,595	.176	15,555	95.1	6,570		2,254	9,623
Ashland	1,980	1,771,225	.092	164,030	108.4	132,842	9,152	14,516	83,403
Bancroft	94	90,380	.096	8,736	100.0	6,779		(a)	(a)
Benedicta	200	220,193	.083	18,399	90.9	16,514		4,142	9,412
Blaine	945	569,855	.110	63,224	96.7	42,739	164	1,728	22,473
Bridgewater	999	804,687	.0865	70,233	98.2	60,352		22,538	26,516
Caribou	12,464	43,558,370	.028	1,225,034	104.3	3,266,878	1,926,000	60,598	100,163
Cary Plt.	208	82,209	.142	11,815	94.0	6,166		3,194	1,825
Castle Hill	554	516,830	.061	31,836	117.2	38,762		7,935	9,972
Caswell Plt.	853	211,368	.190	40,406	124.4	15,853		10,565	31,991
Chapman	376	185,815	.052	9,884	104.1	13,936		3,900	20,955
Crystal	285	287,380	.072	20,889	92.1	21,554	8	1,309	5,469
Cyr Plt.	233	172,235	.120	20,776	120.6	12,918		(a)	(a)
Dyer Brook	180	125,407	.134	16,913	75.9	9,406	83	3,348	25,488
E Plt.	9	43,729	.064	2,808	102.2	3,280		462	3,988
Eagle Lake	1,138	635,265	.088	56,443	83.4	47,645	3,200	7,303	21,178
Easton	1,389	1,270,470	.104	133,101	109.2	95,285	35,000	(a)	(a)
Fort Fairfield	5,876	19,876,950	.028	558,769	114.1	1,490,771	1,635		44,097
Fort Kent	4,761	13,894,104	.0232	324,476	94.6	1,042,058	630	48,118	13,930
Frenchville	1,421	1,100,725	.078	86,634	117.7	82,554	1,643		42,206
Garfield Plt.	89	42,920	.052	2,289	99.6	3,219		3,536	7,660
Glenwood Plt.	30	57,787	.099	5,748	97.0	4,334		1,562	504*
Grand Isle	978	465,990	.104	48,958	95.0	34,949		8,214	21,439
Hamlin Plt.	374	171,025	.114	19,662	119.9	12,827		(a)	(a)
Hammond Plt.	94	114,950	.083	9,598	96.5	8,621		2,669	3,708
Haynesville	187	120,485	.094	11,449	97.0	9,036		4,309	7,546
Hersey	106	102,844	.063	6,527	100.1	7,713		(a)	(a)
Hodgdon	926	871,860	.070	61,531	103.5	65,390	26	10,775	30,725
Houlton	8,289	13,859,245	.066	920,176	96.0	1,039,443	50,861	111,182	109,272
Island Falls	1,018	869,650	.087	76,335	98.5	65,224		13,115	31,491
Limestone	13,102	9,599,660	.020	193,193	118.0	719,975	11,000	90,898	70,069
Linneus	607	472,785	.094	44,769	90.1	35,459		11,500	5,689
Littleton	982	1,070,173	.065	70,161	100.3	80,263	18,400	(a)	(a)
Ludlow	274	117,824	.127	15,138	103.4	8,837	19,132†	3,273	13,075
Macwahoc Plt.	165	100,600	.160	16,201	94.6	7,545	(a)	(a)	(a)

AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1964			% 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	\$17,853,745	.0455	\$815,606	100.2	\$1,339,031	\$208,360	\$ 3,177	\$ 1,025
Mapleton	1,514	5,471,980	.019	104,928	112.3	410,399			75,950
Mars Hill	2,062	7,509,990	.030	226,482	97.8	563,249	10,516	2,634	50,564
Masardis	408	415,530	.101	42,239	87.8	31,165	9,758	7,323	9,419
Merrill	337	183,834	.123	22,804	80.4	13,788	203	10,104	20,068
Monticello	1,109	1,258,480	.047	59,806	86.1	94,386	75	3,373	30,748
Moro Plt.	49	131,890	.057	7,548	99.5	9,892		(a)	(a)
Nashville Plt.	30	132,410	.017	2,269	100.8	9,931		(a)	(a)
New Canada Plt.	288	677,210	.035	23,888	97.5	50,791	2,714	1,504	15,419
New Limerick	394	366,610	.094	34,734	94.7	27,496		3,732	18,549
New Sweden	713	955,275	.056	54,032	104.8	71,646	2,500	12,407	
Oakfield	848	336,195	.182	61,725	99.1	25,215	1,038	9,350	32,103
Orient	124	137,539	.123	16,986	95.6	10,315	110	3,137	4,531
Oxbow Plt.	137	134,925	.076	10,344	97.3	10,119		(a)	(a)
Perham	512	653,180	.072	47,338	113.1	48,989	3,000	7,158	25,505
Portage Lake	458	435,200	.105	45,966	92.7	32,640	152	15,141	17,935
Presque Isle	12,886	42,676,150	.034	1,455,489	102.8	3,200,711	1,713	84,352	317,663
Reed Plt.	325	120,965	.211	25,689	94.0	9,072	216	2,788	11,879
St. Agatha	1,137	1,871,190	.039	73,471	94.0	140,339	14,144		28,920
St. Francis Plt.	1,058	195,104	.240	47,377	82.4	14,633		4,918	64,760
St. John Plt.	407	136,157	.190	26,038	92.7	10,212		2,029	3,616
Sherman	1,034	756,700	.066	50,557	85.9	56,753	14,398	4,552	24,710
Smyrna	331	219,908	.135	29,931	88.5	16,493	403	5,352	4,660
Stockholm	649	335,990	.084	28,535	95.7	25,199		12,275	10,962
Van Buren	4,679	11,483,900	.02625	303,735	87.6	861,293	48,310	13,108	55,555
Wade	220	350,620	.038	13,483	116.5	26,297	3,500	3,443	5,709
Wallagrass Plt.	818	352,547	.094	33,535	87.8	26,441		1,833	24,297
Washburn	2,083	2,962,510	.056	166,798	105.8	222,188	6,603	6,299	54,822
Westfield	569	1,167,650	.046	54,081	127.2	87,574		1,235	28,971
Westmanland Plt.	46	132,755	.040	5,349	110.1	9,957		(a)	(a)
Weston	202	140,910	.160	22,687	97.0	10,568		387	4,663
Winterville Plt.	215	105,630	.074	7,922	89.5	7,922		3,922	1,455
Woodland	1,372	811,630	.082	67,388	105.9	60,872	3,075	7,537	27,634

CUMBERLAND COUNTY

Baldwin	773	708,845	.148	105,443	96.9	53,163		13,858	22,362
Bridgton	2,707	5,995,895	.05825	351,321	99.7	449,692	240,180	41,882	6,264
Brunswick	15,797	40,080,000	.0367	1,478,272	100.2	3,006,000	1,370,940	13,162	228,754
Cape Elizabeth	5,505	33,563,540	.0285	961,394	99.5	2,517,266	1,296,000	51,747	1,208,113*
Casco	947	1,311,875	.082	108,234	100.3	98,391	37,000	475	7,569
Cumberland	2,765	9,138,586	.0475	436,389	97.2	685,394	478,844	197,947	45,468
Falmouth	5,976	25,348,660	.034	868,741	(a)	1,901,150	1,429,415	20,466	137,768
Freeport	4,055	11,476,870	.043	496,415	96.9	860,765	332,671	32,788	58,525
Gorham	5,767	20,958,853	.0298	628,880	95.8	1,571,914	760,481	42,812	110,144
Gray	2,184	7,012,600	.041	289,224	93.4	525,945	57,445	34,637	35,371
Harpwell	2,032	2,098,885	.114	240,806	97.2	157,416	125,000	6,991	45,251
Harrison	1,014	2,435,288	.050	122,562	93.6	182,647	1,300	16,033	10,991
Naples	735	1,403,130	.079	111,522	98.2	105,235	31,500	2,450	16,773
New Gloucester	3,047	799,200	.161	129,758	96.8	59,940	28,500	396	17,954
North Yarmouth	1,140	904,117	.128	116,561	95.2	67,809	31,487	(a)	(a)
Otisfield	549	609,395	.105	64,412	96.8	45,705	4,324	2,946	6,282
Portland	72,566	307,852,150	.0352	10,883,118	(a)	23,088,911	11,752,461		209,513
Pownal	778	414,190	.145	60,538	93.8	31,064		6,475	14,023
Raymond	732	2,414,050	.056	135,925	97.9	181,054	65,035	8,141	16,316
Scarborough	6,418	31,657,514	.03035	965,478	98.5	2,374,314	846,592	43,354	129,671
Sebago	546	1,112,307	.092	102,830	93.4	83,423	80,000	11,378	8,515
South Portland	22,788	108,613,870	.0285	3,112,010	99.3	8,146,040	3,085,183	16,925	169,460
Standish	2,095	2,352,440	.162	382,679	98.6	176,433	568	16,379	62,242
Westbrook	13,820	33,365,155	.059	1,979,005	97.4	2,502,387	1,531,201	2,385	146,260
Windham	4,498	25,501,005	.0256	656,393	89.3	1,912,575	24,904	51,099	66,635
Yarmouth	3,517	31,262,970	.026	815,885	98.9	2,344,723	1,323,647	154,539	84,253

FRANKLIN COUNTY

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Avon	436	\$ 349,195	.072	\$ 25,442	102.1	\$ 26,190	\$ 46	\$ 1,492	\$13,807
Carthage	370	296,652	.074	22,174	93.8	22,249		5,956	12,957
Chester ville	505	406,305	.088	36,175	95.3	30,473	200	204	9,198
Coplin Plt.	40	179,436	.043	7,749	94.2	13,458		3,312	2,803
Dallas Plt.	77	356,310	.042	15,034	96.2	26,723		4,905	1,869
Eustis	666	614,730	.074	45,943	100.8	46,105	79	9,689	9,884
Farmington	5,001	5,142,755	.090	465,992	102.2	385,707	31,832	606*	43,403
Industry	262	268,780	.096	26,040	96.0	20,159		(a)	(a)
Jay	3,247	10,144,540	.043	438,346	97.9	760,841	379,149	9,120	27,618
Kingfield	864	1,808,270	.043	78,338	98.7	135,620	42,538	2,049	22,692
Madrid	108	158,595	.088	14,064	96.3	11,895		803	9,227
New Sharon	712	522,200	.096	50,614	95.1	39,165	610	6,816	1,832
New Vineyard	357	455,410	.069	31,697	99.8	34,156	107	2,082	7,098
Phillips	1,021	718,017	.110	79,663	98.1	53,851	13,000	7,841	15,407
Rangeley Plt.	39	579,567	.058	33,666	91.8	43,468	13,702	3,165	5,923
Rangeley	1,087	4,689,280	.042	197,916	96.5	351,696	34,052	11,962	24,092
Sandy River Plt.	54	331,700	.035	11,676	90.6	24,878	1,300	1,185	296*
Strong	976	1,055,185	.080	85,105	98.5	79,139	9,075	27,915	1,783
Temple	314	318,110	.071	22,801	95.1	23,858	5,109	5,020	2,503
Weld	348	806,050	.058	46,997	(a)	60,454	22,000	9,744	7,752
Wilton	3,274	5,935,545	.0538	321,597	99.2	445,166	280,780	12,164	36,147

HANCOCK COUNTY

Amherst	168	133,850	.080	10,837	104.1	10,039		2,481*	12,004
Aurora	75	106,860	.092	9,906	102.8	8,015	132	15*	11,256
Bar Harbor	3,807	23,517,340	.028	661,318	98.4	1,763,801	45,192	55,279	92,561
Blue Hill	1,270	1,265,445	.124	157,872	99.2	94,908	30,671	22,181	30,091
Brooklin	525	3,787,000	.019	72,397	100.4	284,025	28	2,921	21,688
Brooksville	603	3,426,530	.021	72,485	98.2	256,990	28,532	5,418	17,017
Bucksport	3,466	6,967,804	.086	601,751	99.0	522,585	195,000	10,900	40,927
Castine	824	3,640,150	.0204	74,760	99.7	273,011		1,806	17,178
Cranberry Isles	181	465,685	.062	29,040	101.4	34,926	318	16,603	1,781
Dedham	438	564,292	.106	60,184	99.3	42,322	3,033	585	24,656
Deer Isle	1,129	1,488,720	.076	114,112	97.6	111,654	27,326	8,837	36,238
Eastbrook	167	246,250	.078	19,355	98.0	18,469		(a)	(a)
Ellsworth	4,444	9,037,750	.073	662,921	97.5	677,831	324,253	3,976*	166,567
Franklin	627	642,415	.083	53,752	99.0	48,181	18,382	(a)	(a)
Gouldsboro	1,100	824,840	.106	88,399	98.1	61,863	3,885	82	23,092
Hancock	806	888,090	.082	73,483	99.3	66,607		(a)	(a)
Lamoine	404	284,010	.152	43,530	100.7	21,301	12,155	4,615	13,865
Long Island Plt.	57	60,110	.100	6,095	91.4	4,508		(a)	(a)
Mariaville	144	120,420	.115	13,926	95.3	9,032		(a)	(a)
Mount Desert	1,663	4,261,740	.104	444,685	99.9	319,631	17,530	58,096	11,634
Orland	1,195	2,944,184	.0368	109,132	96.1	220,814	14,163	5,616	23,392
Osborn Plt.	36	74,314	.060	4,492	99.9	5,574		(a)	(a)
Otis	100	195,147	.110	21,550	94.2	14,636		(a)	(a)
Penobscot	706	617,290	.092	57,355	91.8	46,297	20,562	8,015	22,060
No. 33 Plt.	58	51,670	.080	4,170	99.5	3,875		(a)	(a)
Sedgwick	574	1,295,070	.040	52,232	96.4	97,150	281	8,335	18,863
Sorrento	196	396,865	.112	44,614	96.4	29,765	5,145	3,021	10,446
Southwest Harbor	1,480	4,010,790	.043	173,607	99.7	300,809	40,000	27,917	27,961
Stonington	1,408	2,030,580	.062	127,021	81.0	152,294	3,056	37,348	9,748
Sullivan	709	1,335,475	.048	64,532	87.7	100,161	47,400	5,758	23,734
Surry	547	840,750	.070	59,252	97.7	63,056	214	575*	24,060
Swan's Island	402	318,390	.124	39,744	98.4	23,879	(a)	(a)	(a)
Tremont	1,044	684,755	.130	89,756	93.4	51,357	18,113	16,504	11,255
Trenton	375	348,912	.081	28,550	99.2	26,168		(a)	(a)
Verona	435	794,810	.030	24,150	95.0	59,611	58	521	11,715
Waltham	153	138,070	.070	9,803	98.4	10,355	3	608	8,071
Winter Harbor	756	652,952	.085	55,828	99.8	48,971	14,000	8,204	20,159

KENNEBEC COUNTY

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Albion	974	\$ 666,055	.102	\$ 68,565	98.7	\$ 49,954	\$	\$ (a)	\$ (a)
Augusta	21,680	68,269,960	.036	2,471,594	97.6	5,120,247	3,253,298		429,227
Belgrade	1,102	2,222,454	.0579	129,410	93.7	166,684	70,000	9,861	39,053
Benton	1,521	785,131	.119	94,490	98.2	58,885	15,532	286	13,490
Chelsea	1,893	612,299	.100	62,073	95.8	45,922	27,828	67	3,218
China	1,561	7,178,584	.0218	157,405	98.7	538,394	95,063	2,312	17,155
Clinton	1,729	923,575	.112	104,532	96.3	69,268	50,455	5,100	19,625
Farmingdale	1,941	3,159,405	.054	172,048	97.3	236,955	78	3,218	21,207
Fayette	328	573,245	.090	51,904	91.4	42,993	3,198	(a)	(a)
Gardiner	6,897	8,640,750	.097	842,701	98.0	648,056	110,126	2,316	52,047
Hallowell	3,169	2,483,124	.113	282,483	97.9	186,234	1,386	8,139	23,045
Litchfield	1,011	2,867,160	.034	98,218	96.0	215,037	8,900	(a)	(a)
Manchester	1,068	5,234,457	.02275	119,858	102.0	392,584		8,532	19,146
Monmouth	1,884	8,327,383	.0275	230,306	97.8	624,554	112,926	9,709	21,921
Mount Vernon	596	1,143,455	.068	78,214	92.2	85,759	64,530	7,990	899*
Oakland	3,075	5,138,842	.055	284,910	97.7	385,413	141,023	13,501	23,507
Pittston	1,311	517,815	.124	65,049	96.3	38,836			22,511
Randolph	1,724	1,485,877	.063	94,777	97.6	111,441	3	2,401	16,903
Readfield	1,029	3,889,830	.028	109,614	75.2	291,737	31,017	14,619	18,992
Rome	367	616,470	.079	48,935	103.1	46,235	4,142	5,931	8,572
Sidney	988	274,360	.036	86,954	98.0	20,577	29,152	2,216	5,615
Vassalboro	2,446	5,556,260	.035	195,975	97.3	416,720	198	3,969	52,287
Vienna	160	165,365	.090	15,030	101.2	12,402		(a)	(a)
Waterville	18,695	79,668,990	.024	1,926,273	99.6	5,975,174	2,113,190		76,777
Wayne	498	691,910	.101	70,297	97.5	51,893	18,668	7,282	1,829
West Gardiner	1,144	721,030	.090	65,706	96.8	54,077	3,200		10,856
Windsor	878	594,260	.078	46,943	101.7	44,570		4,910	26,787
Winslow	5,891	20,463,785	.033	679,499	99.5	1,534,704	788,475	38,115	24,156
Winthrop	3,537	10,848,960	.032	350,002	100.4	813,672	135,250	11,664	63,726

KNOX COUNTY

Appleton	672	1,022,230	.042	43,444	93.2	76,667		7,625	15,796
Camden	3,988	8,445,560	.055	464,506	100.0	633,417	1,154	19,591	23,992
Cushing	479	945,894	.049	46,721	101.1	70,942	61	10,572	8,129
Friendship	806	668,650	.116	78,214	96.4	50,149	490	6,794	9,647
Hope	525	378,686	.104	39,704	97.9	28,401	10,015	3,730	14,179
Isle au Haut	68	134,450	.098	13,269	99.0	10,084	(a)	(a)	(a)
Matinicus Isle Plt.	100	99,227	.063	6,350	89.2	7,442		(a)	(a)
North Haven	384	1,084,249	.064	69,686	102.7	81,319	179	15,840	10,383
Owl's Head	994	925,652	.0845	79,014	97.5	69,424	14,500	6,642	11,237
Rockland	8,769	33,961,430	.032	1,092,552	96.3	2,547,107	250,479	2,330	173,560
Rockport	1,893	8,979,735	.0256	231,285	94.2	673,480	26,269	3,968	33,166
St. George	1,588	1,966,793	.090	178,280	94.4	147,509	39,128	4,975	21,685
South Thomaston	732	689,510	.066	46,096	96.9	51,713		5,701	18,355
Thomaston	2,780	11,038,476	.032	354,815	97.1	827,886	34,381	8,554	47,919
Union	1,196	1,308,918	.080	105,505	95.8	98,169	19,127	4,912	16,067
Vinalhaven	1,273	1,951,370	.065	127,805	95.0	146,353	11	25,224	7,601
Warren	1,678	5,065,640	.034	173,420	94.5	379,923	100,044	15,494	29,823
Washington	636	564,935	.104	58,776	98.1	42,370	102	8,242	8,622

LINCOLN COUNTY

Alna	347	453,105	.068	31,084	93.7	33,983	1,186	1,221	7,333
Boothbay	1,617	2,692,095	.079	214,113	98.0	201,907	6,006	13,084	16,767
Boothbay Harbor	2,252	3,064,950	.094	290,031	101.5	229,871	1,507	26,063	21,353
Bremen	438	386,490	.133	50,131	94.8	28,987	8,928	2,483	7,713

LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1964			% 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	\$8,972,263	.017	\$153,797	88.0	\$672,920	\$ 54,313	\$11,673	\$32,018
Damariscotta	1,093	1,276,990	.105	134,879	97.7	95,774	2,538	1,980	15,105
Dresden	766	360,915	.110	40,208	95.6	27,069	17,166	2,195	3,741
Edgecomb	453	484,403	.092	44,994	99.5	36,330		8,541	8,481
Jefferson	1,048	702,075	.106	75,209	96.2	52,656	17,000	3,530	11,423
Monhegan Plt.	65	175,935	.068	12,045	97.5	13,195	6,200	13,938	4,147
Newcastle	1,101	1,033,859	.089	92,724	99.0	77,539	369	1,214	20,681
Nobleboro	679	423,715	.130	55,605	97.5	31,779		494	17,767
Somerville Plt.	254	146,095	.096	14,166	93.0	10,957		(a)	(a)
South Bristol	610	913,310	.090	82,738	97.7	68,498	50,842	8,690	18,358
Southport	416	2,674,500	.040	107,340	99.4	200,588	18,487	5,584	4,661
Waldoboro	2,882	1,871,954	.148	279,260	98.9	140,397	101,678	9,675	35,688
Westport	133	242,735	.098	23,968	98.8	18,205	3,695	4,191	3,986
Whitefield	1,068	1,035,372	.081	84,543	93.6	77,653	63,397	2,805	12,501
Wiscasset	1,800	5,131,090	.070	360,457	99.1	384,832	108,668	10,959	17,699

OXFORD COUNTY

Andover	762	1,484,196	.076	113,393	(a)	111,315	524	4,995	18,245
Bethel	2,408	6,551,367	.040	263,633	96.5	491,353	58,907	9,550	65,147
Brownfield	538	319,468	.146	47,011	92.8	23,960	88	5,209	19,293
Buckfield	982	910,250	.088	80,708	98.5	68,269	31,600	6,347	18,875
Byron	108	288,830	.078	22,510	(a)	21,662		2,573	3,042
Canton	728	684,970	.087	60,090	95.4	51,373	114	468	14,867
Denmark	376	634,146	.106	67,561	95.3	47,561	3,425	5,988	17,857
Dixfield	2,323	5,365,425	.0334	180,978	99.5	402,407	19,384	1,937	16,246
Fryeburg	1,874	3,503,535	.0605	213,373	94.4	262,765	29,200	12,496	16,151
Gilead	136	282,446	.072	20,438	99.0	21,183	2,802	62	1,519
Greenwood	601	669,505	.104	70,046	98.9	50,213	1,604	3,227	21,187
Hanover	240	365,800	.060	22,146	102.6	27,435	66	7,355	3,711
Hartford	325	380,565	.100	38,318	102.5	28,542	3,198	1,250	12,768
Hebron	465	356,570	.106	38,165	92.3	26,743	1,103	3,321	11,339
Hiram	699	582,128	.125	73,399	93.7	43,660		13,492	7,779
Lincoln Plt.	99	1,249,047	.026	32,562	99.7	93,679	165	1,478*	24,722
Lovell	588	1,525,748	.0715	109,548	96.4	114,431	1,954	16,546	17,904
Magalloway Plt.	50	323,042	.0685	22,161	100.0	24,228	3	12,593	3,102
Mexico	5,043	7,335,700	.046	340,583	96.0	550,178	72,017	52,871	48,562
Newry	260	326,340	.115	37,637	107.6	24,476	20,841	19,665	1,658
Norway	3,733	10,734,980	.032	346,078	99.8	805,094	67,900	2,889*	38,139
Oxford	1,658	2,644,690	.048	128,043	100.2	198,352	44,142	9,747	25,700
Paris	3,601	3,291,760	.096	318,382	97.4	246,882	41,014	13,664	71,110
Peru	1,229	21,111	.058	123,322	98.1	1,583		12,854	22,915
Porter	975	442,450	.139	62,254	98.8	33,184	4,582	25,617	17,946
Roxbury	344	519,885	.100	52,244	88.6	38,991		1,162	10,399
Rumford	10,005	64,673,860	.02380	1,545,778	99.7	4,850,540	631,424	186,462	27,894
Stoneham	180	258,080	.084	21,857	96.6	19,356	7,000	6,749	12,100
Stow	108	133,820	.132	17,745	97.0	10,037		6,062	3,155
Sumner	481	499,172	.080	40,276	(a)	37,438		(a)	(a)
Sweden	119	353,553	.075	26,634	90.9	26,516	3,579	5,639	3,678
Upton	35	375,504	.040	15,044	101.3	28,163		23,815	4,370
Waterford	834	1,119,420	.082	92,323	99.0	83,957	9,300	7,007	22,829
West Paris	1,050	1,673,215	.054	91,188	98.7	125,491	35,490	2,759	23,771
Woodstock	930	1,266,250	.078	99,443	99.8	94,969	2,800	7,533	31,570

PENOBSCOT COUNTY

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Alton	303	\$ 82,270	.200	\$ 16,643	98.4	\$ 6,170	\$ 47	\$ 4,021	\$ 9,381
Bangor	38,912	139,653,100	.031	4,346,532	104.1	10,473,983	7,485,174		562,021
Bradford	690	1,221,945	.046	56,659	95.4	91,646	7,432	5,101	38,618
Bradley	951	380,822	.190	73,007	97.6	28,562	51	6,562	23,769
Brewer	9,009	18,143,140	.078	1,421,441	(a)	1,360,736	669,059		40,760
Burlington	353	196,515	.202	39,912	91.2	14,739	2,100	50	8,717
Carmel	1,206	600,835	.148	89,749	84.2	45,063	24,343	699*	20,151
Carroll Plt.	147	92,430	.155	14,438	93.3	6,932		690	6,842
Charleston	750	484,420	.116	56,592	82.4	36,332	22,857	10,965	16,929
Chester	261	112,075	.244	27,520	100.8	8,406	16,422†	1,630	5,542*
Clifton	227	151,673	.134	20,495	95.9	11,375		2,066	4,517
Corinna	1,895	1,070,160	.164	176,631	95.2	80,262	15,068	19,204	11,846
Corinth	1,138	643,798	.138	89,654	89.0	48,285	412	5,832	32,051
Dexter	3,951	5,863,020	.066	389,689	97.0	439,727	38,748	16,605	1,670*
Dixmont	551	213,245	.170	36,537	93.2	15,993	13	764*	5,010
Drew Plt.	43	84,747	.100	8,508	97.6	6,356	32	435	2,047
East Millinocket	2,392	15,721,027	.0455	716,972	99.9	1,179,077	705,000	6,173	29,076
Eddington	958	1,624,860	.049	80,467	95.6	121,865	32,784	655	14,406
Edinburg	19	68,962	.066	4,578	100.3	5,172		4,200	6,517
Enfield	1,098	775,531	.145	113,023	94.3	58,165	6,066	11,642	28,800
Etna	486	330,110	.094	31,324	97.2	24,758	219	1,747	29,068
Exeter	707	296,547	.170	50,890	110.9	22,241	9,781	466*	21,056
Garland	568	225,507	.186	42,316	79.8	16,913	35,260†	4,523	1,923*
Glenburn	965	583,504	.145	85,319	84.0	43,763	19	15,272	8,364
Grand Falls Plt.	7	60,350	.052	3,144	98.9	4,526		1,727	949
Greenbush	565	136,760	.337	46,463	83.8	10,257	3	3,952	11,035
Greenfield	100	102,569	.134	13,834	98.8	7,693		2,473	1,697
Hampden	4,583	6,114,350	.067	412,334	102.5	458,576	94,518	327	9,645
Hermion	2,087	2,034,560	.075	153,918	99.3	152,592		3,692*	60,741
Holden	1,375	3,182,820	.029	93,145	119.3	238,712	77,297	9,112*	11,180
Howland	1,362	1,983,770	.058	115,881	101.5	148,783	43,479	1,551	64,309
Hudson	542	262,795	.154	40,812	91.1	19,710	25,952†	6,933	19,614
Kenduskeag	584	529,920	.094	50,160	83.2	39,744		9,486	11,391
Lagrange	424	246,970	.108	26,967	95.5	18,523	158	1,788*	19,855
Lakeville Plt.	21	157,290	.032	5,066	107.0	11,797		(a)	(a)
Lee	555	305,630	.100	30,992	99.8	22,922		802	21,978
Levant	765	1,249,450	.042	52,987	90.7	93,709	3,240	86	25,611
Lincoln	4,541	11,156,610	.049	549,704	98.3	836,746	375,731	53,261	58,689
Lowell	132	97,095	.146	14,284	96.4	7,282	90	1,290	6,805
Mattawamkeag	945	1,032,143	.120	124,505	99.7	77,411	57,000	949	11,686
Maxfield	39	80,980	.066	5,375	100.0	6,074		467	1,367
Medway	1,266	512,545	.280	144,236	95.1	38,441	5,701	27,051	9,450
Millford	1,572	1,648,833	.088	146,213	97.3	123,662	59,400	16,787	16,519
Millinocket	7,453	30,778,095	.0487	1,503,845	99.6	2,308,357	1,723,440	139,282	61,989
Mount Chase Plt.	179	255,750	.060	15,462	94.7	19,181		4,237	6,154
Newburgh	636	275,655	.078	21,912	90.8	20,694		(a)	(a)
Newport	2,322	1,831,190	.116	213,939	98.4	137,339	14,027	6,353	4,972*
Old Town	8,626	34,877,600	.0285	1,000,582	97.5	2,615,820	502,112	20,051	128,385
Orono	8,341	20,811,400	.0278	582,094	96.0	1,560,855	758,545	30,104	36,742
Orrington	2,539	4,410,840	.048	213,403	97.5	330,813	150,558	2,358	31,217
Passadumkeag	355	111,823	.142	16,077	85.5	8,387		250	12,455
Patten	1,312	2,478,530	.032	80,063	95.3	185,890	2,292	(a)	(a)
Plymouth	494	192,368	.198	38,425	101.5	14,428	2,000	85	16,159
Prentiss Plt.	227	79,886	.179	14,441	102.1	5,991		(a)	(a)
Seboeis Plt.	77	122,895	.104	12,829	98.1	9,217		2,038	5,319
Springfield	426	128,894	.146	19,047	104.6	9,667	1,489	1,210	8,364
Stacyville	673	966,400	.056	54,571	94.8	72,480	2,000	1,894	23,125
Stetson	420	186,077	.150	28,075	88.3	13,956	5,335	1,251	11,517
Veazie	1,354	14,036,110	.013	183,339	98.7	1,052,708	30,000	6,889	22,402
Webster Plt.	79	75,140	.142	10,700	91.1	5,636		(a)	(a)
Winn	526	167,282	.021	35,462	91.8	12,546		792	17,900
Woodville	49	491,880	.039	19,234	99.8	36,891	27,269	1,992	14,191

PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Abbot	404	\$ 221,340	.100	\$ 22,458	93.6	\$ 16,601	\$	\$ 330	\$16,647
Atkinson	280	205,590	.098	20,301	97.4	15,419	2,887	784	10,400
Barnard Plt.	32	100,181	.052	5,236	91.9	7,514		2,028	4,064
Blanchard Plt.	57	109,764	.105	11,582	97.1	8,232	8	843	619
Bowerbank	17	244,155	.043	10,526	98.3	18,312	4,768	4,229	1,152
Brownville	1,641	993,645	.118	118,432	95.5	74,523		17,051	22,283
Dover-Foxcroft	4,173	10,361,520	.039	406,571	98.4	777,114	131,159	71,833	49,307
Elliottsville Plt.	23	181,590	.051	9,312	101.1	13,619		2,603	5,807
Greenville	2,025	6,164,475	.031	192,230	98.3	462,336	21,292	14,758	54,889
Guilford	1,880	1,321,690	.134	178,414	99.7	99,127	312	1,548*	10,277
Kingsbury Plt.	8	111,520	.060	6,697	96.0	8,364	(a)	(a)	(a)
Lake View Plt.	18	196,198	.025	4,920	101.0	14,715		1,948	1,476
Milo	2,756	1,855,421	.146	272,598	99.0	139,157	59,108	20,094	27,507
Monson	852	621,390	.100	62,712	98.6	46,604		10,307	8,766
Parkman	530	310,970	.110	34,597	93.9	23,323		600	8,379
Sangerville	1,157	566,290	.117	67,052	91.3	42,472	140	328	16,239
Sebec	384	316,133	.100	31,883	96.6	23,710	3,075	2,446	9,419
Shirley	214	160,785	.090	14,594	97.2	12,059		(a)	(a)
Wellington	231	117,739	.120	14,300	95.0	8,830		742	14,046
Willimantic	137	224,625	.078	17,617	99.2	16,847	48	2,192	3,297

SAGadahoc COUNTY

Arrowsic	177	221,730	.062	13,876	98.0	16,630		(a)	(a)
Bath	10,717	21,348,685	.061	1,309,443	(a)	1,601,151	654,846	15,019	176,142
Bowdoin	668	272,598	.200	54,988	86.8	20,445	8,233	11,916	6,406
Bowdoinham	1,131	990,749	.098	97,858	90.1	74,306	4,608	622*	13,693
Georgetown	790	567,593	.110	62,783	95.7	42,569	6,432	6,378	15,825
Phippsburg	1,121	1,851,440	.078	145,252	91.6	138,858	70,000	15,154	8,010
Richmond	2,185	1,362,329	.118	162,183	96.6	102,175	22,609	4,718	27,425
Topsham	3,818	15,502,925	.022	343,428	99.4	1,162,719	194,450	64,107	55,113
West Bath	766	2,790,600	.028	78,629	97.1	209,295	94,000	1,848	9,956
Woolwich	1,417	2,159,060	.055	119,819	102.9	161,930	68,223	49,790	32,321

SOMERSET COUNTY

Anson	2,252	5,031,690	.039	197,625	100.4	377,377	78,090	8,746	21,952
Athens	602	757,560	.067	51,141	100.1	56,817	5,140	6,020	18,731
Bingham	1,308	1,309,371	.092	121,455	99.5	98,203	3,710	6,795	11,884
Brighton Plt.	62	93,950	.090	8,510	100.2	7,046		501	1,578
Cambridge	354	170,855	.107	18,510	96.6	12,814		248	7,117
Canaan	800	415,249	.136	57,017	96.0	31,144	8,745	635	9,878
Caratunk Plt.	90	226,555	.058	13,221	99.3	16,992		1,085	10,174
Cornville	585	407,915	.126	51,838	96.6	30,594	(a)	(a)	(a)
Dennistown Plt.	17	171,255	.023	3,960	98.1	12,844		(a)	(a)
Detroit	564	471,216	.100	47,533	97.5	35,341	175	4,068	15,506
Embsen	321	1,108,432	.075	83,408	100.1	83,132	31,104	1,152	46,771
Fairfield	5,829	19,664,542	.0314	620,944	92.4	1,474,841	20,128	48,025	43,616
Harmony	712	488,820	.108	53,306	93.0	36,662		3,478	15,049
Hartland	1,447	2,792,567	.055	154,515	96.0	209,443	11,512	10,146	13,979
Highland Plt.	46	77,108	.069	5,375	97.9	5,783		5,065	252
Jackman	984	1,338,415	.0485	65,813	99.8	100,381	63,000	(a)	(a)
Madison	3,935	4,146,450	.095	396,814	99.6	310,984	74,879	2,288	68,465
Mercer	272	234,940	.114	27,023	92.9	17,621	2,681	878	12,001
Moose River	205	356,390	.046	16,862	97.4	26,729	2,000	(a)	(a)
Moscow	559	2,868,905	.065	186,859	99.7	215,168		2,473	11,979
New Portland	620	612,107	.095	58,576	93.6	45,908	10,243	3,932	295

SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Norridgewock	1,634	\$ 963,204	.143	\$139,175	94.0	\$ 72,240	\$ 45,345	\$12,162	\$ 20,536
Palmyra	1,009	509,320	.160	82,142	88.3	38,199	11,886	3,643	12,754
Pittsfield	4,010	5,767,930	.075	435,541	97.6	432,555	217,054	27,780	11,486*
Pleasant Ridge Plt.	108	3,245,030	.037	120,129	100.0	243,377		10,617	12,819
Ripley	317	200,320	.126	25,474	95.7	15,024		157*	4,377
St. Albans	927	813,490	.110	90,015	93.8	61,012	5,209	4,573	21,492
Skowhegan	7,661	28,152,670	.029	822,109	98.6	2,111,450	313,242	23,306	174,554
Smithfield	382	471,290	.098	46,540	93.6	35,347	19,083	4,692	4,580
Solon	669	839,300	.078	65,966	97.5	62,948	3,900	671	19,617
Starks	306	322,415	.090	29,269	90.8	24,181	327	2,674	3,636
The Forks Plt.	53	253,738	.046	11,710	95.8	19,030		(a)	(a)
West Forks Plt.	93	216,170	.043	9,349	102.4	16,213		(a)	(a)

WALDO COUNTY

Belfast	6,140	18,853,900	.0304	577,191	96.1	1,414,043	140,437	148	46,042
Belmont	295	254,150	.085	21,774	96.1	19,061		1,727	7,735
Brooks	758	465,041	.106	49,735	87.0	34,878			12,688
Burnham	755	423,150	.150	63,923	91.3	31,736	4	2,408	10,801
Frankfort	692	396,856	.138	55,183	79.9	29,764	1,120	14,980	34,338
Freedom	406	250,045	.116	29,308	94.7	18,753	1,885	(a)	(a)
Islesboro	444	1,080,950	.085	92,238	97.8	81,071	1,894	571	42,800
Jackson	220	157,260	.122	19,336	85.8	11,795	173	45	13,015
Knox	439	593,152	.067	40,005	97.4	44,486	4,388	2,062*	4,932
Liberty	458	618,475	.098	60,992	95.8	46,386		7,727	7,474
Lincolnville	867	880,090	.094	83,421	99.3	66,007	100	4,710	8,048
Monroe	497	747,866	.060	45,184	82.6	56,090	12	5,974*	31,416
Montville	366	226,055	.124	28,337	92.9	16,954	25,315	(a)	(a)
Morrill	355	411,795	.080	33,208	93.4	30,885	32,595†	2,809	4,769*
Northport	648	647,395	.086	56,153	97.8	48,555		1,298*	18,147
Palermo	528	444,430	.094	42,199	92.9	33,332	5,000	4,258	7,606
Prospect	412	207,131	.130	27,203	95.8	15,535		500	6,265
Searsmont	628	409,220	.110	45,461	96.0	30,692	3,198	1,211	6,998
Searsport	1,838	12,388,710	.0227	282,300	82.1	929,133	497,724	36,942	54,427
Stockton Springs	980	2,562,600	.032	82,693	(a)	192,195		6,945	34,314
Swanville	514	503,410	.064	32,464	95.3	37,756		42*	10,528
Thorndike	457	296,575	.100	29,967	92.4	22,243		(a)	(a)
Troy	469	333,230	.077	26,022	98.7	24,992		(a)	(a)
Unity	983	1,048,200	.052	96,841	97.6	138,615			19,433
Waldo	395	230,208	.106	24,644	91.2	17,266		4,311	1,018
Winterport	2,088	2,499,428	.065	163,627	90.9	187,457		8,869	100,376

WASHINGTON COUNTY

Addison	744	508,115	.088	45,242	99.5	38,109	1,000	(a)	(a)
Alexander	220	288,949	.074	21,532	95.6	21,671		(a)	(a)
Baileyville	1,863	3,730,910	.099	370,581	99.9	279,818	5,000	6,938	39,794
Baring Plt.	200	189,870	.036	6,976	103.8	14,240		7,115	2,284
Beals	640	196,405	.130	26,088	(a)	14,730	(a)	(a)	(a)
Beddington	14	66,924	.063	4,240	102.1	5,019		1,143	3,515
Calais	4,223	13,629,961	.03325	456,169	97.2	1,022,247	118,611	13,371	31,614
Centerville	47	123,790	.037	4,613	99.8	9,284		(a)	(a)
Charlotte	260	231,160	.073	17,073	98.1	17,337	15,000	(a)	(a)
Cherryfield	780	1,310,478	.038	50,455	100.1	98,286	110	10,507	38
Codyville Plt.	38	122,244	.050	6,139	101.0	9,168		1,122	7,504
Columbia	219	229,530	.074	17,162	93.3	17,215	10	600	13,640
Columbia Falls	442	412,480	.068	28,412	92.6	30,936	6,006	205	3,041
Cooper	106	272,010	.042	11,502	90.9	20,401		(a)	(a)

WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1964			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Crawford	83	\$ 66,101	.116	\$ 7,740	100.6	\$ 4,958	\$	(a)	(a)
Cutler	654	373,156	.070	26,355	96.2	27,987	(a)	(a)	(a)
Danforth	821	434,685	.141	62,002	78.2	32,601	9,000	(a)	(a)
Deblois	26	54,365	.074	4,056	100.4	4,077		(a)	(a)
Dennysville	303	374,627	.050	18,992	101.9	28,097		3,463	10,085
East Machias	1,198	626,639	.117	74,124	98.5	46,998		(a)	(a)
Eastport	2,537	6,049,255	.034	207,130	90.6	453,694	60,633	15,269	48,553
Grand Lake Stream Plt.	219	387,890	.070	27,326	100.0	29,092	4	59	10,706
Harrington	717	419,420	.087	36,925	96.2	31,457		1,592	5,793
Jonesboro	428	524,365	.055	29,134	99.4	39,327		(a)	(a)
Jonesport	1,563	1,654,715	.0465	77,934	93.8	124,104	17,959	17,374	13,900
Lubec	2,684	6,761,960	.027	184,259	96.3	507,147	6,012	369	7,548
Machias	2,614	1,284,732	.150	194,003	96.6	96,355	33,000	(a)	(a)
Machiasport	980	483,540	.107	52,291	99.3	36,266	(a)	(a)	(a)
Marshfield	267	172,355	.112	19,475	94.2	12,927		(a)	(a)
Meddybemps	86	73,571	.158	11,681	92.6	5,518		(a)	(a)
Milbridge	1,101	1,013,290	.082	83,834	92.9	75,997	7,257	606	9,466
Northfield	79	172,351	.053	9,195	94.2	12,926		(a)	(a)
Pembroke	871	366,060	.114	42,178	95.3	27,455	(a)	(a)	(a)
Perry	564	695,405	.048	33,781	93.5	52,155		6,522	9,843
No. 14. Plt.	63	111,123	.060	6,718	93.9	8,334	1,020	2,345	961
No. 21 Plt.	56	81,080	.085	6,952	100.6	6,081		2,486	1,619
Princeton	829	809,080	.066	54,026	97.6	60,681		6,765	15,454
Robbinston	476	267,350	.112	30,264	87.9	20,051	12,850	(a)	(a)
Roque Bluffs	152	61,355	.144	8,928	93.0	4,602	63	588	4,854
Steuben	673	1,879,110	.033	62,506	95.5	140,933	68,762	145	5,754
Talmadge	58	141,955	.037	5,282	97.7	10,647		(a)	(a)
Topsfield	201	591,045	.032	19,045	95.6	44,328	254	1,604*	6,735
Vanceboro	389	265,065	.094	25,180	98.4	19,880	1,252	729	2,582
Waite	73	118,740	.094	11,222	100.0	8,906		(a)	(a)
Wesley	145	128,680	.104	13,464	(a)	9,651		(a)	(a)
Whiting	339	224,097	.117	26,415	102.4	16,807	2,000	523	2,501
Whitneyville	229	201,160	.125	25,304	96.6	15,087	15,000	2,768	4,003

YORK COUNTY

Acton	501	919,315	.106	97,840	99.2	68,949	32,328	8,167	4,775
Alfred	1,201	3,212,890	.028	90,696	(a)	240,967	(a)	(a)	(a)
Arundel	907	1,009,069	.080	81,362	88.9	75,680	44,044	10,747	8,468
Berwick	2,738	3,545,220	.064	228,814	94.4	265,892	120,320	32,835	47,273
Biddeford	19,255	71,757,850	.020	1,449,035	94.8	5,381,839	1,513,526	5,992	216,607
Buxton	2,339	3,873,440	.076	296,133	(a)	290,508	10,750	7,337	63,774
Cornish	816	502,285	.130	65,870	96.9	37,671	1,400	1,515	24,831
Dayton	451	930,161	.062	58,012	99.6	69,762	10,619	6,897	3,334
Eliot	3,133	6,782,186	.034	232,852	98.8	508,664	30,254	8,727	5,720
Hollis	1,195	2,192,410	.0745	164,189	98.7	164,431	19,000	4,369	3,291
Kennebunk	4,551	9,440,650	.062	588,905	97.8	708,049	489,943	40,716	96,758
Kennebunkport	1,851	8,393,430	.040	337,216	100.3	629,507	63,000	7,971	85,227
Kittery	10,689	9,566,635	.070	674,722	97.5	717,498	206,200	44,290	48,188
Lebanon	1,534	999,062	.154	155,056	92.4	74,930		13,635	7,653*
Limerick	907	779,175	.124	97,305	92.7	58,438	10	21,253	7,083
Limington	839	465,250	.176	82,556	94.9	34,894		1,304*	4,554
Lyman	529	617,747	.092	57,286	99.5	46,331	46,200	3,377	15,687
Newfield	319	482,160	.107	51,858	96.6	36,162		(a)	(a)
North Berwick	1,844	2,735,876	.060	165,479	92.6	205,191	35,367	16,598	45,862
Old Orchard Beach	4,580	12,112,750	.062	754,129	96.2	908,456	655,482	397	26,281
Parsonsfield	869	800,285	.120	96,697	100.2	60,021	7,550	(a)	(a)
Saco	10,515	17,443,680	.068	1,193,793	98.1	1,308,276	831,120	167	9,679*
Sanford	14,962	54,647,950	.0255	1,404,435	97.8	4,098,596	400,000	324,306	265,037*
Shapleigh	515	582,502	.144	84,288	96.5	43,688		7,157	9,599
South Berwick	3,112	2,791,240	.091	256,307	98.7	209,343	22,581	3,711	6,797
Waterboro	1,059	2,998,470	.042	126,776	94.4	224,885		(a)	(a)
Wells	3,528	12,950,620	.062	806,091	97.5	971,297	596,962	29,839	61,010
York	4,663	27,390,744	.027	743,195	96.9	2,054,306	136,249	19,274	83,234

(a) Information not available.

† Exceeds debt limit.

* Denotes red figure.