

MAINE STATE LEGISLATURE

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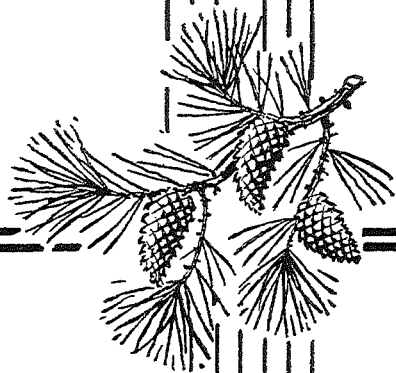


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47th REPORT
OF THE
State Auditor

STATE OF MAINE



FOR PERIOD
JULY 1, 1965 to JUNE 30, 1966
Armand G. Sansoucy
STATE AUDITOR

JUL 8 1967 574827



FORTY-SEVENTH 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 post-audit 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, within four months after the books of the controller have been officially closed . . .”

* * * *

The State Controller notified the State Auditor that the books of the Bureau of Accounts and Control for the 1965-66 fiscal year were officially closed October 20, 1966.

**STATE AUDITORS
AND
TERMS OF OFFICE**

1907-1910	Charles P. Hatch	Portland
1911-1912	Lamont A. Stevens	Wells
1913-1914	Timothy F. Callahan	Lewiston
1915-1916	J. Edward Sullivan	Bangor
1917-1921	Roy L. Wardwell	Augusta
1922-1940	Elbert D. Hayford	Farmingdale
1940-1944	William D. Hayes	Bangor
1945-1956	Fred M. Berry	Augusta
1957-1964	Michael A. Napolitano	Augusta
1965-	Armand G. Sansoucy	Lewiston

February 16, 1967

TO GOVERNOR KENNETH M. CURTIS AND MEMBERS
OF THE ONE HUNDRED AND THIRD LEGISLATURE

In compliance with statutory requirements, I submit herewith the annual report of the State Auditor for the fiscal year ended June 30, 1966. The financial data presented herewith are based upon the accounting records maintained in the Bureau of Accounts and Control.

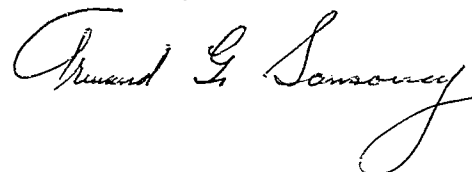
Scope of Examination

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 post-audits 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, 1966, and the results of their operations for the fiscal year then ended, in conformity with generally accepted governmental accounting principles applied on a consistent basis.

Respectfully submitted,

A handwritten signature in cursive script, reading "Howard G. Sanson". The signature is written in dark ink and is positioned above the printed title "State Auditor".

State Auditor

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COMMENTARY AND RECOMMENDATIONS

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

The State Auditor shall be 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.

In the event of a vacancy in the office of State Auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a State Auditor has been appointed in conformity with the statutes, and has been duly qualified.

The Department of Audit shall have authority:

To perform a post-audit 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.

To install uniform accounting systems and perform annual post-audits for counties, municipalities, court clerks and probation officers, state colleges, the Maine Port Authority and the Maine Forestry District.

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.

* * * *

Audits of all State departments, institutions, colleges, commissions, examining boards, public administrators, and agencies have been completed by the Department of Audit for the period ended June 30, 1965, thus placing them in a current status. Audits for the period ended June 30, 1966 are now in progress.

Our audit program continues 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, Liquor Commission, departments of Education, Health and Welfare, and Mental Health and Corrections.

The program is necessarily flexible to allow for special audits when requested or circumstances arise.

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

At the completion of each audit the department head is given an opportunity to review and discuss the report for possible clarification before final release. This procedure results in better understanding by the department head of our recommendations which are submitted for his consideration. It is in the interest of sound administration that the validity of recommendations be explored by the department head and to implement those which are practicable.

* * * *

The State Legislature in 1945 enacted Chapter 347, Public Law, as follows:

"Governor and council to authorize audit of state's books.

Whenever it seems advisable to the Governor and Council, they may cause the books and accounts of the state or any department or agency thereof to be audited, and for that purpose may employ auditors other than those employed by the state department of audit. In any event, the governor and council shall cause an audit of the books of the state to be made at least once in every 4 years by auditors other than those employed by the state department of audit." (Effective July 21, 1945)

Six independent audits have been performed under this law, the first in 1946 and each four years thereafter, the last of which was for the four year period ended June 30, 1966. The firm of Peat, Marwick, Mitchell and Company, accountants and auditors, were contracted to perform the most recent audit.

The existence of this law, undoubtedly, is considered one of the many "checks and balances" necessary in government. It has been the policy of the State Department of Audit to cooperate in every way possible by making available to the auditors all work papers, copies of all reports, and any other information the department might have relative to the financial operations of the various state departments and agencies.

It is not the intent of the Department of Audit to include the details in their entirety of the audit report by Peat, Marwick, Mitchell and Company but instead to present a summary of the principal findings and recommendations as follows:

1. *Auditing*

Presently, there is a partial duplication in the financial report originated by both the Department of Finance and Administration

and the State Auditor. We suggest that there be included in the report of the Department of Finance and Administration a certificate of the State Auditor expressing an opinion on the financial statements included therein.

A review of reports and supporting work papers of audits made by the State Auditor indicated that in some instances a thorough professional job had been done but in others the work performed was not of the expected quality. We recognize that the present salary scale makes it difficult to recruit staff of the quality desired.

We believe the State's internal audit programs would be improved through: (1) preparing more complete audit programs and indicating in the working papers the specific nature of the tests performed; (2) comparing, where appropriate, total revenues to an overall estimate of total revenues such as total motor vehicle registration anticipated and realized; and (3) extending audits of departments and agencies for which disbursements are not subject to pre-audit by the State Controller such as the Maine Employment Security Commission benefit disbursements and the Department of Health and Welfare welfare and pension payments.

In view of the rapid trend toward computerization of the State's accounting transactions, we strongly urge that State audit staff members receive formal training in auditing of electronic data processing systems.

2. *Budgeting*

We recommend that consideration be given to the adoption of a program or performance type budget. Under this method of budgeting, the State's expenditures would be classified into functional groups which could be related to specific work units such as cost per mile for road maintenance, cost per day for patient care, cost per pupil for education. To accomplish the calculation of the unit costs, the accounting system would require that expenditures be accounted for on an accrual basis. This method is not presently being utilized.

3. *Financial Reporting*

It is suggested that the funds currently being maintained for "Proceeds of Bond Issues" and "General Bonded Debt" be combined and reported as one fund except for the amount of bonds payable and the contra account "Future Revenue for Retirement of Bonds". These accounts would be shown in a separate fund.

We believe that immaterial amounts presently being credited to beginning surplus which are applicable to prior years should be included with current year's operations.

We recommend that a method of forecasting cash flow, on a three month and annual basis, be developed to assist the State Treasurer in order that he may maximize interest income on funds temporarily available.

4. *Electronic Data Processing*

The extent of the utilization of electronic data processing by each department or agency has been guided by the requirements of the agency and the degree of the sophistication of its personnel involved. The possibilities of ultimate utilization of electronic data processing equipment have hardly been scratched; some departments are becoming aware of the capacity and usefulness of this type of implement.

We recommend that the State of Maine develop an overall electronic data processing long-range program in order to anticipate, implement and coordinate the systems necessary to meet the State's electronic data processing needs.

In order to develop the overall plan, someone at a high level should be designated as director of a planning task force. There then should be organized an operating task force to implement the program. The speed with which this objective is desired to be obtained would be determined by whether it should be achieved entirely with State employees or whether outside consultants should participate.

5. *Accounting System*

Although the statutes give the Bureau of Accounts and Control authority to maintain an official system of general accounts and to prescribe subsidiary accounting procedures for the various departments and agencies, the Bureau has no staff for this purpose.

Consequently, there is a rather complete lack of written accounting procedures. In certain instances changes have been made in accounting procedures without sufficient advance planning resulting in different problems. We recommend that a small staff of system and procedure specialists be added to the personnel of the Bureau of Accounts and Control who would be assigned the tasks of correcting the following deficiencies:

- (a) In February, 1966 the reconciliation of the State's bank accounts was transferred from the Bureau of Accounts and

Control to the bank by the Treasurer. Because of inadequate planning and placement of the reconciling function with a clerk of a lower grade than was required, the account was not reconciled at June 30, 1966. The Treasurer's office has informed us that the monthly reconciliation problem has recently been partially solved. It is still necessary to resolve operating problems regarding voided checks. Further we suggest that the Bureau of Accounts and Control provide an official check register.

- (b) We suggest that consideration be given to payment of salaries bi-weekly instead of weekly and this payment be made sufficiently after the end of the payroll period to permit processing of all payroll adjustments for the pay period involved.
- (c) Investment records should be maintained on the computer with adequate reporting to the State Treasurer and the Retirement System to permit the elimination of the investment records presently being kept by these two offices. This change in method could result in a list of investments at year-end for physical inspection and reports.

We recommend that the Treasurer's office initiate a single pool of the excess cash of the various funds to be invested in short- and intermediate-term securities. The income from the securities would be distributed in proportion to the average participation of each fund.

- (d) We think that financial reporting would be more complete if substantially all the year-end transactions were recorded on the books by holding the books open somewhat longer after year-end.
- (e) There is a lack of consistent policy with regard to the charging off as bad debts the uncollectible accounts receivable of the State. We suggest that a uniform policy be promulgated in this regard and note that a previous recommendation concerning a central credit and collection center has been made. For example, the collection agency of the Department of Mental Health and Corrections is considered successful and could be emulated on an overall basis.
- (f) We recommend that the Controller review methods of handling cash receipts throughout the State departments and agencies with a view to strengthening internal control through wider use of mechanical registering equipment, prenumbered forms and better control of cash.

- (g) Accounting procedures of the Department of Education should be reviewed in order to obtain better internal control through separation of duties. We noted the incidence of unnecessary duplication in the Department's accounting procedures.
- (h) We found the accounting systems of teachers colleges and vocational institutions to be deficient and recommend a uniform system of accounts be developed and installed in these institutions.
- (i) A rather complete overhauling of the accounting systems of the State hospitals is required in order to provide the type of patient billing and cost information, preferably on an accrual basis (including depreciation) that will result in maximum revenue to the State from the Federal Government's Medicare Program. This need is so urgent, the matters to be dealt with so complex and the total quantity of money so great that outside consulting assistance might prove beneficial.

* * * *

The nineteenth annual National Legislative Conference was held in Maine this past year. The State Auditor of Maine was Chairman and Host of two Post-Audit Workshops on the following subjects:

Auditing Sales Taxes

Federal Auditing Standards and Procedures

Both workshops were well attended and from the questions posed at the completion of each presentation were well received and proved to be of interest.

The workshop on Federal Auditing Standards and Procedures presented, as guest speaker, the Director of Audits, Department of Health, Education and Welfare, Washington, D. C. who gave a provocative talk which led to joint federal-state efforts, at the regional level, to come to grips with some of the administrative problems in this field. In view of the fact that federal agencies are presently, through a cooperative effort, relying more and more on State Auditing Agencies to perform audit of grant-in-aid programs, this situation will require serious consideration in the near future.

* * * *

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

Receivables include certain taxes assessed as provided by statute, but are not due and payable until a later date. Open accounts due the State for various services rendered are circularized during the year by the Department of Audit to verify 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 substantial amounts held in suspense for distribution in the ensuing fiscal year and prepayments from the Federal Government for health and welfare and educational purposes. The amount shown as "due to other funds" consists principally of the amount due to the Special Revenue Fund for the Forestry District tax. This amount was distributed during the subsequent fiscal year.

The increase in reserves as compared with the previous year resulted in part from an increase in encumbered balances carried forward to the 1966-67 fiscal year and amounts authorized for proposed expenditures for nonrecurring items.

The surplus in the general fund is segregated as appropriated surplus, which designates the amounts specifically set aside; and unappropriated surplus, from which appropriations are made by the legislature for non-recurring projects.

Unappropriated surplus showed a net decrease of \$12,820,783 for the fiscal year. The decrease was principally the result of the enactment of Chapter 161 of the Private and Special laws of 1965 which served to appropriate funds for expansion, repair, construction of state facilities, such items are of a nonrecurring nature.

OPERATIONS:

The statement of operations indicated an excess of revenues over expenditures of \$4,644,948. Revenues, in most instances were greater than in the previous year, with substantial gains being evident in taxes assessed on sales of liquor, beer, cigarettes and retail sales.

Expenditures increased in an amount of \$14,155,145 over that of the previous year, the majority being reflected in expenditures for education and libraries, health, welfare and charities and mental health and corrections.

Revenues to finance appropriations amounted to \$95,524,706 while revenues credited directly to departments totaled \$21,021,688 which included federal grants of \$18,314,151 for assistance on education and welfare programs.

Expenditures for departmental operations were \$108,729,101 and for construction and other special projects \$3,172,346. The majority of departmental expenditures were reflected in health and welfare, education, and mental health and corrections accounts.

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	Change From
	June 30 1966	Prior Year Increase or *Decrease
RECOGNIZED ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 4,630,961	\$ 2,343,550
Cash—Other	8,256,040	5,949,515
Investments	11,749,103	3,701,580*
Taxes and Accounts Receivable (net)	4,587,733	622,173
Due from Other Funds	80,510	50,197*
Working Capital Advances (contra)	5,890,513	15,000
Other Assets	113,173	109,653*
Contracts with Canadian National Railways 1959-85	666,667	33,333*
Total Recognized Assets	\$35,974,700	\$ 5,035,475
LIABILITIES		
Accounts Payable	\$ 838,634	\$ 383,720
Due to Other Funds	609,011	18,311
Other Current Liabilities	2,213,822	50,095*
Total Liabilities	3,661,467	351,936
RESERVES		
Authorized Expenditures for Operations	9,925,666	5,997,206
Authorized Expenditures for Nonrecurring Items	11,062,449	10,321,623
State Contingent Account	450,000	
Contingencies	72,408	
Construction Reserve Allocations		4,627*
Appropriated Surplus	1,258,453	1,258,453
Total Reserves	22,768,976	17,572,655
SURPLUS		
Appropriated:		
Operating Capital	2,000,000	
Advances to Other Funds (contra)	5,890,513	15,000
Bar Harbor Ferry Terminal	666,667	33,333*
Advances to Other Funds	80,510	50,000*
	8,637,690	68,333*
Unappropriated	906,567	12,820,783*
Total Surplus	9,544,257	12,889,116*
Total Liabilities, Reserves, and Surplus	\$35,974,700	\$ 5,035,475

GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended June 30, 1966	Change From Prior Year
		Increase or *Decrease
REVENUES		
State Tax on Wild Lands	\$ 1,206,132	\$ 348,657
Inheritance and Estate Tax	4,932,356	92,427
Sales and Use Tax	52,314,761	5,815,927
Cigarette Tax	10,460,990	2,449,859
Tax on Public Utilities	3,492,105	775,615*
Tax on Insurance Companies	3,184,496	172,825
Commission on Pari Mutuels	1,342,139	12*
Other Taxes	1,259,640	89,891
From Federal Government	18,423,836	872,579
From Cities, Towns, and Counties	948,550	21,850*
Service Charges for Current Services	3,613,570	482,453
Liquor and Beer (net)	12,631,032	1,073,732
Other Revenues	2,025,468	647,302
Transfers From Other Operating Funds	711,319	325,257
Total Revenues	\$116,546,394	\$11,573,432
EXPENDITURES		
General Administration	\$ 5,291,248	\$ 82,503*
Protection of Persons and Property	3,019,793	214,936*
Development and Conservation of Natural Resources	4,075,767	389,738
Health, Welfare, and Charities	32,135,669	2,162,668
Mental Health and Corrections	14,284,345	1,021,824
Education and Libraries	41,212,488	8,090,591
Recreation and Parks	783,933	783,933
Miscellaneous	708,043	15,808*
Contributions and Transfers to Other Funds	8,889,825	2,296,767
Transfers to Other Operating Funds		778,829*
Debt Retirement	1,020,000	450,000
Interest on Bonded Debt	480,335	51,700
Total Expenditures	\$111,901,446	\$14,155,145

GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS		Fiscal Year Ended June 30, 1966
BALANCE AT BEGINNING OF YEAR		\$13,727,350
ADDITIONS		
Available Funds	\$119,645,360	
Departmental Expenditures	108,729,101	
Excess of Available Funds Over Expenditures	10,916,259	
Balances Carried Forward—June 30, 1966	9,925,666	
Unexpended Balances Lapsed		990,593
Actual Revenue	95,524,706	
Appropriations by Regular Session of 102nd Legislature	95,307,982	
Excess of Actual Revenues Over Appropriations		216,724
Lapsed Balances From Appropriations From Unappropriated Surplus		104,286
Annual Payment on Canadian National Railways Contract		33,333
Return of Working Capital Advances—		
Seed Potato Board	35,000	
District Court Fund	50,000	
Return of Temporary Loan to Liquor Commission		85,000
Adjustment of Prior Years' Transactions		2,000,000
		122,347
Total		17,279,633
DEDUCTIONS		
Appropriations From Unappropriated Surplus	12,813,644	
Reserve for Appropriated Surplus	1,258,453	
Amounts Reserved —		
Restore Contingent Account	249,302	
Restore Group Life Insurance Fund	47,667	
Working Capital Advance—Liquor Commission	2,000,000	
Other Charges	4,000	
Total		16,373,066
BALANCE AT END OF YEAR		\$ 906,567

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 of unpaid federal accounts receivable were made at May 24, 1966. Other receivables were also verified during the year on a test basis.

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 represents the unexpended balances of accounts which were carried forward to the ensuing year.

The surplus is segregated to reflect the amount allocated for working capital to the highway garage, advances to toll bridges, the amount due from the Federal government for the Passagassawaukeag River bridge, the balance of funds allocated for the highway plant nursery, and the balance unappropriated. The unappropriated surplus account showed a net decrease of \$579,729 for the fiscal year.

Revenues credited to the General Highway Fund during the year increased \$7,245,633 as compared with the previous year. Major sources contributing to the increase were federal funds received for construction purposes, gasoline taxes, and motor vehicle registrations and drivers' licenses.

Expenditures for operations and reduction of the bonded indebtedness reflected an increase of \$3,440,366 over the previous year. Increases were noted principally in expenditures for highway construction, snow removal and sanding, and the protection of persons and property.

GENERAL HIGHWAY FUND

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

COMPARATIVE BALANCE SHEET		At June 30 1966	Change From Prior Year Increase or *Decrease
RECOGNIZED ASSETS			
Equity in Treasurer's Demand Cash and/or Investments		\$ 2,999,380	\$1,928,707
Cash—Other		2,450	
Investments		7,156,680	5,625,143*
Taxes and Accounts Receivable (net)		4,673,137	2,307,932
Due From Other Funds		883,525	70,000*
Working Capital Advances		6,398,419	956,417
Other Assets		890,318	160,385*
Due From Proceeds of Bonds Authorized — Not Issued		15,090,531	5,940,531
Total Recognized Assets		\$38,094,440	\$5,278,059
LIABILITIES			
Accounts Payable		\$ 69,844	\$ 34,923
Due to Other Funds		84,478	39,614
Other Current Liabilities		262,391	257,845
Total Liabilities		416,713	332,382
RESERVES			
Authorized Expenditures for Operations		27,017,282	4,817,398
SURPLUS			
Appropriated:			
Advances to Other Funds		6,398,419	956,417
Advances to Toll Bridges		883,525	70,000*
Passagassawaukeag River Bridge		805,264	200,000*
Plant Nursery		21,591	21,591
Total Appropriated		8,108,799	708,008
Unappropriated		2,551,646	579,729*
Total Surplus		10,660,445	128,279
Total Liabilities, Reserves, and Surplus		\$38,094,440	\$5,278,059

GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended June 30, 1966	Change From Prior Year
		Increase or *Decrease
REVENUES		
Gasoline Tax (net)	\$26,392,134	\$1,045,104
Use Fuel Tax (net)	1,056,420	12,333
Motor Carrier Tax (net)	17,317	9,348*
Motor Vehicle Registrations and Drivers' Licenses	11,727,932	791,932
Other Taxes	549,251	1,729*
From Federal Government	28,583,175	5,717,206
From Cities, Towns, and Counties	2,172,442	267,817*
Service Charges for Current Services	279,813	72,236*
Other Revenues	729,218	94,519*
Contributions and Transfers From Other Funds	746,586	124,707
Total Revenues	\$72,254,288	\$7,245,633
EXPENDITURES		
General Administration	\$ 2,913,442	\$ 294,099
Protection of Persons and Property	3,056,524	354,538
Highways and Bridges—		
Highway Construction	39,968,903	2,566,068
Highway Maintenance	11,288,431	202,855
Bridge Construction	1,521,672	287,034
Bridge Maintenance	829,685	191,264*
Snow Removal and Sanding	6,563,434	465,301
Other	725,819	179,142*
Interest on Bonded Indebtedness	797,250	106,100*
Debt Retirement	4,100,000	500,000*
Contributions and Transfers to Other Funds	1,259,287	246,977
Total Expenditures	\$73,024,447	\$3,440,366

GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS		Fiscal Year Ended June 30, 1966
BALANCE AT BEGINNING OF YEAR		\$3,131,375
ADDITIONS		
Available Funds	\$100,555,241	
Expenditures	73,024,447	
Excess of Available Funds Over Expenditures	27,530,794	
Balances Carried Forward—June 30, 1966	27,017,283	
Unexpended Balances Lapsed		513,511
Actual Revenue	39,997,035	
Allocations by Regular Session of 102nd Legislature for 1965-66	\$38,721,010	
Allocations by Special Session of 102nd Legislature for 1965-66	940,531	
	39,661,541	
Excess of Actual Revenue Over Allocations		335,494
Return of Advances —		
Augusta Memorial Bridge		40,000
Joshua Chamberlain Bridge		30,000
Adjustment of Prior Years' Transactions		2,433
Total		4,052,813
DEDUCTIONS		
Allocations From Unappropriated Surplus—		
Apportioned by Commission	504,750	
Working Capital Advance—Highway Garage	956,417	
Plant Nursery	40,000	
Total		1,501,167
BALANCE AT END OF YEAR		\$2,551,646

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 1966	Change From Prior Year
		Increase or *Decrease
RECOGNIZED ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 127,395	\$2,306,852*
Cash—Other	4,632,190	2,932,000
Investments	2,146,569	200,097*
Taxes and Accounts Receivable (net)	169,416	33,650
Due From Other Funds	499,091	
Other Assets	82,707	49,954*
Total Recognized Assets	\$7,657,368	\$ 408,747
LIABILITIES		
Accounts Payable	\$ 304,299	\$ 28,251*
Due to Other Funds	80,513	50,020*
Other Current Liabilities	561,357	856,432*
Total Liabilities	946,169	934,703*
RESERVE		
Authorized Expenditures for Operations	6,711,199	1,343,450
Total Liabilities and Reserve	\$7,657,368	\$ 408,747

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended June 30, 1966	Change From Prior Year
		Increase or *Decrease
REVENUES		
Maine Forestry District Tax	\$ 592,952	\$ 596*
Gasoline and Use Fuel Tax (net)	223,521	91,953
Sardine Development Tax	314,819	90,462
Tax on Insurance Companies	135,483	7,881
Hunting and Fishing Licenses	2,165,959	185,519
Other Taxes	1,324,059	513,707
From Federal Government	15,516,481	7,656,760
From Cities, Towns, and Counties	117,375	1,620*
Service Charges for Current Services	1,587,354	100,998
Potato Tax	314,819	74,042*
Other Revenues	782,107	79,499
Transfers From Other Operating Accounts	413,439	249,744
Total Revenues	23,488,368	8,900,265
EXPENDITURES		
General Administration	948,090	425,133
Protection of Persons and Property	816,563	6,059*
Development and Conservation of Natural Resources	5,876,800	627,392
Health, Welfare, and Charities	1,936,234	724,077
Mental Health and Corrections	183,507	60,722*
Education and Libraries	8,439,543	5,389,721
Parks and Recreation	3,937	659*
Maine Employment Security Commission	2,975,684	669,524
Contributions and Transfers to Other Funds	838,437	261,656
Total Expenditures	22,018,795	8,030,063
Excess of Revenue Over Expenditures	1,469,573	870,202
Reserve for Authorized Expenditures—Beginning of Year	5,367,750	553,014
Adjustment of Prior Years' Transactions	126,125*	79,768*
RESERVE FOR AUTHORIZED EXPENDITURES—END OF YEAR	\$ 6,711,198	\$1,343,448

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, 1966	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	\$ 444,887	\$ 1,172,915	\$ 267,294	\$ 1,298,885	\$ 141,752
Cash—Other	36,242	1,069,700	1,750,000	1,304,966	
Investments	174,015	717,998	17,489,197	117,068,099	
Deposits with Federal Government					36,461,926
Notes Receivable		137,542			
Taxes and Accounts Receivable (net)	7,655	367,773		198,515	
Advances From Other Funds	653,525				
Due From Other Funds		188,494		49,937	
Inventories	4,592,808	1,331,500			
Other Assets		2,040			436,894
Plant and Equipment, Less Depreciation - Amortization	5,039,967	6,660,171			
Total Recognized Assets	\$10,949,099	\$11,648,133	\$19,506,491	\$119,920,402	\$37,040,572
LIABILITIES					
Accounts Payable	\$ 619,410	\$ 237,904	\$ 23,674	\$ 97,416	\$ 550
Due to Other Funds	883,525	43,993			
Other Current and Accrued Liabilities	30,844		6,503	162,436	
Bonds Payable	4,590,000				
Total Liabilities	6,123,779	281,897	30,177	259,852	550
RESERVES					
Unallocated Bond Issues			2,500,000		
Escrow Reserves		2,892			
Authorized Expenditures	5,364	3,079	16,936,314	35,091	36,603,128
Building Advance					436,894
Suspense	46	31	40,000		
Total Reserves	5,410	6,002	19,476,314	35,091	37,040,022
FUND BALANCES AND SURPLUS					
Fund Balances				119,565,459	
Surplus —					
Appropriated — Working Capital Advances	4,500,000	7,728,932		60,000	
Unappropriated	127,309	1,842,655			
Donated	192,601	1,788,647			
Total Fund Balances and Surplus	4,819,910	11,360,234		119,625,459	
Total Liabilities, Reserves, Fund Balances and Surplus	\$10,949,099	\$11,648,133	\$19,506,491	\$119,920,402	\$37,040,572

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, 1966	Total	General Fund Bonds	Bond Fund Bonds	Pollution Abatement Bonds	Highway Fund Bonds	Teachers Colleges Student Housing Bonds	Educa- tional Tele- vision Bonds	Maine Maritime Academy Bonds	Toll Free Bridge Bonds
ASSETS									
Equity in Treasurer's Demand									
Cash and/or Investments ..	\$ 68,250	\$	\$	\$	\$	\$	\$	\$	\$ 68,250
Cash—Other	72,011								72,011
Investments	102,478								102,478
Accounts Receivable—									
Due 1965-93	1,257,831								1,257,831
Amounts to be Provided From									
Future Revenues for Retire-									
ment of Bonds	56,919,326	1,700,000	14,940,000	4,500,000	25,850,000	3,895,000	1,050,000		4,984,326
Bonds Authorized—									
Not Issued	52,077,000		1,002,000	20,500,000	30,100,000			475,000	
Total	<u>\$110,496,896</u>	<u>\$1,700,000</u>	<u>\$15,942,000</u>	<u>\$25,000,000</u>	<u>\$55,950,000</u>	<u>\$3,895,000</u>	<u>\$1,050,000</u>	<u>\$475,000</u>	<u>\$6,484,896</u>
LIABILITIES AND RESERVES									
Current and Accrued									
Liabilities	\$ 517	\$	\$	\$	\$	\$	\$	\$	\$ 517
Bonds Payable	58,489,000	1,700,000	14,940,000	4,500,000	25,850,000	3,895,000	1,050,000		6,554,000
Reserve for Authorized									
Expenditures and Debt									
Retirement	69,621*								69,621*
Amounts due Funds from									
Proceeds of Bonds									
Authorized—Not Issued:									
Allocated	15,090,531				15,090,531				
Unallocated	36,986,469		1,002,000	20,500,000	15,009,469			475,000	
Total	<u>\$110,496,896</u>	<u>\$1,700,000</u>	<u>\$15,942,000</u>	<u>\$25,000,000</u>	<u>\$55,950,000</u>	<u>\$3,895,000</u>	<u>\$1,050,000</u>	<u>\$475,000</u>	<u>\$6,484,896</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,-430,846 at June 30, 1966.

	Amounts Issued	Final Maturity	Interest Rates	Matured During Year	Outstanding June 30, 1966	Bonds Authorized and Unissued
GENERAL FUND						
Capital Improvement Bonds	\$ 19,340,000	1986	2.9 to 5	\$ 870,000	\$16,640,000	\$ 1,002,000
Pollution Abatements Facilities Bonds	4,500,000	1985	2.9 to 3		4,500,000	20,500,000
HIGHWAY FUND						
Highway and Bridge Bonds	48,900,000	1983	1.9 to 6	4,100,000	25,850,000	30,100,000
BRIDGES TOLL FREE						
Fore River Bridge Bonds	7,000,000	1967	1½	1,000,000	6,000,000	
Kennebec Carlton Bridge Bonds	1,350,000	1973	1¾ to 1½	50,000	500,000	
Deer Isle-Sedgwick Bridge Bonds	490,000	1967	4	26,000	54,000	
PUBLIC SERVICE ENTERPRISES						
Bangor-Brewer Bridge Bonds	2,500,000	2004	1¼ to 3	50,000	1,950,000	
Jonesport Reach Bridge Bonds	1,000,000	1986	2¾ to 6	40,000	640,000	
Maine State Ferry Service Bonds	2,600,000	1984	2¾ to 6	110,000	2,000,000	
UNIVERSITY OF MAINE						
Loan Bonds	16,000,000	2006	1/10 of 1 to 5	110,000	15,725,000	
STATE TEACHERS COLLEGES						
Loan Bonds	4,030,000	1994	1 to 5	80,000	3,895,000	3,963,000
EDUCATIONAL TELEVISION						
Loan Bonds	1,500,000	1973	2¼	150,000	1,050,000	
MAINE MARITIME ACADEMY						
Self-liquidating Dining Facility Bonds						475,000
Total	\$109,110,000			\$6,586,000	\$78,804,000	\$56,040,000

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 and members of the State legislature except the council or any judge of the superior 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	Retirement Allowance Adjustment Fund	Survivors' Benefit Fund
BALANCE—July 1 (Adjusted)	\$ 96,270,891	\$47,812,886	\$45,581,534	\$	\$2,876,471
ADDITIONS					
Contributions	17,363,783	6,674,512	9,587,095	475,182	626,994
Earnings on Investments	4,317,857		4,317,857		
Interfund Transfers (contra)	7,802,893	1,377,441	6,226,588		198,864
Total Additions	29,484,533	8,051,953	20,131,540	475,182	825,858
Total	125,755,424	55,864,839	65,713,074	475,182	3,702,329
DEDUCTIONS					
Retirement Pensions Paid	8,320,624		7,214,286	1,106,338	
Interfund Transfers (contra)	7,802,893	2,552,873	5,250,020		
Survivors' Benefits Paid	401,825				401,825
Refunds to Beneficiaries	78,380	78,380			
Refund of Contributions	1,152,994	1,152,743	251		
Refunds to Survivors—Option	68,484	6,878	61,606		
Total Deductions	17,825,200	3,790,874	12,526,163	1,106,338	401,825
BALANCE—June 30	\$107,930,224	\$52,073,965	\$53,186,911	(\$ 631,156)	\$3,300,504

DEPARTMENTAL DIVISION

The Departmental Division, in accordance with statutory provisions, performs the post-audits 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 1965-66 fiscal year is as follows:

State Departments	68
Examining Boards	23
Public Administrators	16
Institutions	11
State Colleges and Schools	12
Quasi-Independent Agencies	8
Total	<u>138</u>

Funds available to finance operations of the Division amounted to \$143,-683 being comprised principally of legislative appropriations. Expenditures were \$113,145 of which \$103,461 was expended for personal services; \$5,321 for travel expenses; and \$4,363 for other operating expenses.

STATE TREASURY DEPARTMENT

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 post biennium were as follows:

Year Ended June 30	Receipts	Disbursements
1966	\$441,026,657	\$440,419,055
1965	328,565,203	336,377,742

Cash Balances The fiscal year cash balances totaled \$22,416,922 and were distributed as follows:

Demand Deposits	\$ 4,154,145
Time Deposits	18,180,648
Petty Cash and Change Funds	52,500
Demand Deposit—Morgan Guaranty Trust	29,629
Total	<u>\$22,416,922</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 \$36,461,926 was on deposit with the Treasurer of the United States and represents a reserve for unemployment compensation benefits.

Securities Securities held to the credit of the several State Funds (exclusive of the Maine State Retirement System) were valued at \$54,-110,163 and are summarized as follows:

	1966	1965
Bonds	\$33,144,966	\$51,689,809
Stocks	1,553,861	1,558,617
Farm Home Mortgage Loans	19,411,274	
Other	62	62
Total	<u>\$54,110,163</u>	<u>\$53,248,488</u>

Securities valued at \$7,239,157 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 \$27,384,785 and held by the Federal Reserve Bank of Boston were confirmed by this bank as of June 30, 1966. Farm Home Mortgage Loans totaling \$19,411,274 at June 30, 1966 were verified by direct confirmation with the United States Department of Agriculture, Farmers Home Administration.

Investment Earnings The net earnings on securities, profit or losses from exchanges and sales of securities, and interest earned on time deposits amounted to \$2,325,565 and was credited to the various funds as follows:

State Funds:	
General Fund	\$1,366,804
Highway Fund	517,545
Public Service Enterprises	43,238
Working Capital	89,469
All Other	3,939
	<u>2,020,995</u>

Bond Funds:	
University of Maine	32,380
State Colleges	34,443
	<u>66,823</u>

Trust Funds:	
Lands Reserved for Public Uses	80,042
Permanent School Fund	17,373
All Other	140,332
	<u>237,747</u>
Total	<u>\$2,325,565</u>

A review of investment ledgers, with particular attention given to the income section, to determine the extent of compliance with the previous year recommendations, that the postings give sufficient information to reflect the earnings on such investments, indicates that further attention is warranted.

Earnings on the investment of idle pooled cash totaled \$344,380 for the fiscal year.

During the examination of securities, it was observed that \$854,000 invested in U. S. Treasury 1½% bonds, due April 1, 1970 were sold and reinvested at a higher rate of interest. The sale of these securities, before maturity, resulted in a loss of \$81,664 to the following funds:

Lands Reserved for Public Uses	\$22,472
Permanent School Fund	36,816
Other Trust Funds	22,376
Total	<u>\$81,664</u>

These losses were charged to their respective accounts—Reserve for Future Losses. It was noted that the reserves for Lands Reserved for Public Uses Fund and Other Trust Funds were insufficient to absorb the losses experienced by \$22,384 and \$6,720 respectively.

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, 1966 (exclusive of the Maine State Retirement System and Group Life Insurance Fund) amounted to \$9,713,841, an increase of \$281,947 as compared with the previous year. Undistributed income and reserves applicable to these funds amounted to \$258,759 and \$730,047 respectively.

Administration Funds available to finance the departmental operations amounted to \$96,565, an increase of \$16,778 over the previous year. Expenditures totaled \$90,010, an increase of \$10,049 when compared with 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, Maine Revised Statutes Annotated of 1964, Sections 1-4838, as amended. The organization is segregated into two bureaus—Bureau of Health, and Bureau of Social Welfare. The funds necessary for operation of the Departments 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	\$34,090,020	\$2,168,747	\$96,769
Total Expenditures	31,682,665	1,953,523	1,454
Unexpended Balances—			
June 30, 1966:			
Lapsed	253,493		
Carried	1,869,843	215,224	95,315
Carried—Special Session	284,020		

The major portion of general fund account balances carried forward related to welfare activities: Hospital and Medical Care, Medical Service Pool, and Line Category Reserve Fund in the amounts of \$544,583, \$488,759, and \$629,000 respectively.

Special revenue fund account balances carried forward were for the most part related to health activities: Sanitary Engineering, \$89,743; Federal Health Grants, \$66,456; and Control Over Plumbing, \$45,679.

Bond fund activities were financed from balances brought forward of \$96,769.

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 \$1,080,831, legislative appropriations of \$14,603,683, revenue of \$18,430,651, and transfers out in the amounts of \$25,145.

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 \$182,361 and revenues of \$1,986,387. Revenues were derived from federal grants and receipts from licenses, fees, and sales of other services.

Expenditures . . . Expenditures amounted to \$33,637,642, an increase of \$2,426,663 as compared with the previous year, summarized as follows:

	Year Ended June 30, 1966	Increase (Decrease)
Grants, Subsidies, and Pensions	\$27,519,446	\$1,676,946
Personal Services	4,257,951	512,387
Capital Expenditures	154,158	58,789
All Other	1,706,087	178,542
Total	<u>\$33,637,642</u>	<u>\$2,426,664</u>

The expenditures within the Department's public assistance programs amounted to \$21,001,430, which includes \$5,472,922 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 payments, or a change in payments 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	13,315	\$ 8,926,738	\$5,113,083	\$ 75,179
Aid to Dependent Children	5,059	6,493,202	359,839	33,389
Total	<u>18,374</u>	<u>\$15,419,940</u>	<u>\$5,472,922</u>	<u>\$108,568</u>

Deposits in Trust . . . At June 30, 1966, the trust deposits in custody of the State Treasurer were as follows:

Committed Children	\$65,887
Central Maine Sanatorium	1,012
Jefferson Camp	2,614
State Wards	585
Total	<u>\$70,098</u>

In addition to the above trust deposits, there are time deposits in custody of the Department for Committed Children totaling \$20,898, and Veterans Administration Funds of \$19,443 at June 30, 1966.

Undedicated Revenue . . . Undedicated revenue credited to the general fund amounted to \$300,992 and was comprised of federal grants for employees' retirements, 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.

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 \$105,678,670 which were derived from taxes assessed by the Bureau. The increase in revenues over the prior year amounted to \$9,323,915 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, 1966	Increase (Decrease)
General Fund	\$ 76,470,887	\$8,148,072
Highway Fund	27,465,953	1,047,670
Special Revenue Funds	1,710,332	122,040
Working Capital Funds	31,498	6,133
Total	<u>\$105,678,670</u>	<u>\$9,323,915</u>

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 \$46,248,386, an increase of \$3,037,106 as compared with the previous year. Major

revenue sources within this Division were gasoline, use fuel, cigarettes, telephone and telegraph taxes, and premium taxes on insurance companies. As a result of audit findings, it is recommended that the Bureau establish an effective means of verification of insurance company premiums written and reported for tax purposes. In addition, it is recommended that the insurance companies be required to reflect the direct relationship between total premiums written and those reported for tax purposes to the Bureau.

A recommendation to the State Controller in the current year to credit the suspense account—credit balance with the amount of telephone and telegraph tax to be apportioned to cities and towns in the following year received favorable attention. Previously apportionments to cities and towns applicable to the prior year's assessments were made from current year's revenue.

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 \$4,932,356, an increase of \$92,427 as compared with the preceding 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 \$2,183,357, an increase of \$378,543 as compared with the previous year. The major portion of this increase occurred in the assessments on property in unorganized territories of the State and was the result of an increase in tax-rate from eleven mills to fifteen mills as authorized by Chapter 345, Public Laws of 1965.

Tax revenue accruing to agency funds for the benefit of counties and municipalities amounted to \$854,146.

Sales and Use Tax The Sales and Use Tax Division administers the assessment and collection of sales and use taxes. Revenues amounted to \$52,314,570, an increase of \$5,815,837 over the previous year.

Administration Funds available for the Bureau's administration functions amounted to \$1,000,920, an increase of \$92,330 over the previous year. Expenditures for administrative purposes totaled \$963,531, an increase of \$65,815 over the previous year. The major portion of this increase was in the category of personal services, primarily in the Sales Tax Division.

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	\$28,017,655	\$8,982,922
Total Expenditures	26,820,894	7,766,114
Unexpended Balances—June 30, 1966:		
Lapsed	76,255	
Carried	156,389	1,216,808
Carried—Special Session	964,117	

Available Funds Funds available to finance general fund activities were comprised of legislative appropriations of \$27,240,486, revenues of \$738,965, and adjusted balances brought forward in the amount of \$128,580 less net authorized transfers between accounts totaling \$90,377.

Funds available to finance special revenue accounts were comprised of revenues of \$9,068,111 and adjusted balances brought forward of \$257,455. These amounts were reduced by authorized transfers to other accounts in the amount of \$342,643. The major portion of these transfers was made from the Federal Vocational Education and the Practical Nursing Education accounts to general fund accounts.

Expenditures Expenditures from general fund accounts totaled \$26,820,894 as compared with \$22,839,825 during the previous year.

Expenditures were classified as follows:

Grants, Subsidies and Pensions	\$25,193,743
Personal Services	933,760
All Other	693,391
Total	<u>\$26,820,894</u>

Included in expenditures classified as grants was the amount of \$23,-696,858 disbursed to cities and towns for general purpose education aid.

Additional increases in expenditures were reflected in professional credits for teaching positions; vocational education subsidies; schooling of children in unorganized territories and other educational programs.

Expenditures charged to special revenue accounts totaled \$7,766,144, an increase of \$4,935,107 as compared with the previous year. This increase was reflected principally in the Elementary-Secondary Education Act—Children of Low Income, the Elementary-Secondary Education Act—School Library Reserves, and the Economic Opportunity Act 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 unorganized territory fund is utilized to finance and record capital expenditures in connection with the program for unorganized territory schooling. Income to finance expenditures within this program is derived from taxes assessed on property within the unorganized townships by the State Tax Assessor.

Receipts credited to this fund were \$28,795, a decrease of \$707 as compared with the previous year.

Disbursements during the year totaled \$42,740, an increase of \$2,741 as compared with the previous year. The major portion of this increase was reflected in the expenditures for motor vehicle transportation equipment.

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 \$61,454 while expenditures charged to the fund amounted to \$71,232.

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 \$12,631,032 which accrued to the general fund. This

was an increase of \$1,073,733 over the previous year. A summary of operations as compared with the previous year is as follows:

	Year Ended June 30, 1966	Increase
Net Sales	\$31,220,042	\$1,369,756
Cost of Goods Sold	20,490,896	435,279
Gross Profit	10,729,146	934,477
Operating Expenses	2,520,047	176,002
Net Operating Profit	8,209,099	758,475
Other Income	4,421,933	314,258
Net Profit	\$12,631,032	\$1,073,733

The increase in net profit resulted from increased retail and wholesale sales in the amount of \$1,195,839 and \$193,324 respectively, and was due to the addition of increased taxes of five cents on pints, ten cents on fifths, ten cents on quarts, and twenty-five cents on one-half gallons effective July 1, 1965.

Expenditures . . . Operating expenses reflected an increase of \$176,001 over the previous year and was due, for the most part, to the opening of four new stores and the first full year's operation of another store. The increase was reflected primarily in the category of personal services and corresponded generally with the new stores.

Financial Data . . . Total assets of the Commission amounted to \$5,-665,421 at June 30, 1966 and were comprised principally of merchandise inventories of \$4,560,983, cash receivables, and fixed assets.

Liabilities of \$644,715 at June 30, 1966 consisting of current accounts payable and accrued payrolls, were liquidated subsequent to June 30, 1966.

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.

General . . . Revenues classified as other income were derived from the sale of liquor and malt beverage licenses; malt beverage filing fees and excise taxes and other miscellaneous items.

The income from these sources amounted to \$4,421,933 for the fiscal year, an increase of \$315,258 as compared with the previous year. The largest contributing factor in this increase is the assessment and collection of the malt beverage excise tax which amounted to \$4,077,944 in the current fiscal period.

A comparison of warehouse merchandise inventories and corresponding insurance coverage for the first nine months of 1966 indicated an under-insurance ranging from approximately \$42,000 to \$700,000. This was brought to the attention of the Commission Administrator and action was immediately taken to secure an additional \$500,000 fire insurance protection.

Eight of the twelve months in the 1965-66 fiscal year reflected end-of-the-month cash balances inadequate to meet current liabilities. Additionally, the demand cash account indicated a substantial cash deficit at the end of September and for several days into October due to the fact that net profit was transferred to the general fund despite an insufficient cash balance.

Merchandise inventories in September and June of the 1965-66 fiscal year exceeded the maximum statutory amount allowable under the working capital then available. This was most noticeable in September when, at the end of the month, the inventory exceeded the working capital by six per cent.

Approximately sixty per cent of the stores received a field audit by this department since the date of the last audit report. Variations of any consequence were brought to the attention of the Commission's Administrator and it was noted that action was taken to correct such discrepancies. It was observed, however, in several stores that there was some degree of laxity in the maintenance of a constant direct relationship between the bin cards, shelf and base physical counts, and daily sales report balances. A daily physical count, as presently required by Commission regulation, and subsequent correlation of the verified card balances to the daily sales report balances would rectify this situation.

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 financial operations for the year is as follows:

Total Available Funds	\$552,002
Total Expenditures	293,297
Balance Carried—June 30, 1966	<u>\$258,705</u>

Available Funds Funds available to finance the Commission's operations amounted to \$552,002, and were comprised of a balance brought forward from the previous year of \$258,705 and revenue primarily from the potato tax of \$315,097, from which transfers amounting to \$53,144 were made to other departments. Transfers included an amount of \$45,000 transferred to the Department of Agriculture for marketing services and \$8,144 transferred to the State's general fund for collecting expenses.

Revenues decreased \$74,042 as compared with the previous year and was due to the reduced sale of potatoes.

Expenditures Expenditures were \$293,297, an increase of \$32,783 as compared with the previous year. This increase occurred primarily in grants to finance a study for better marketing techniques, to finance seed research and to increase the amounts granted to the Maine Potato Council and the National Potato Council.

The two prior year recommendations pertaining to the Commission negotiating a new agreement with an advertising agency and that travel expenses be approved in accordance with the terms of the agreement has received favorable consideration.

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, Section 4501-4512, Maine Revised Statutes Annotated of 1964.

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

Total Available Funds	\$130,095
Total Expenditures	110,831
Balance Carried—June 30, 1966	<u>\$ 19,264</u>

Available Funds Funds available to finance the Committee's operations were comprised of milk tax receipts of \$119,590 and an adjusted balance brought forward from the previous year of \$17,766.

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 \$2,261 was made to the general fund of the State, which represented tax collection expenses of the Bureau of Taxation.

Expenditures . . . Expenditures were \$110,831, a decrease of \$10,009 as compared with the previous year. The decrease was reflected primarily in contracted services.

A new contract has been entered into with the advertising agency that promotes the majority of its advertising. This new contract clarifies the position in regard to cash discounts as mentioned in the previous year's audit recommendation.

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-eight municipalities, and thirty-three other participating organizations.

At June 30, 1966, retirement benefits were paid to 5,614 eligible retirees while 271 were receiving survivors benefits, an increase as compared with the previous year of nine and one-half and fourteen percent respectively.

Investments . . . The investments of the System were comprised of bonds, stocks, and mortgages which were carried at a book value of \$108,555,742 at June 30, 1966, an increase of \$11,624,979 as compared with the previous year. Investments are summarized as follows:

	Book Value June 30, 1966
Bonds	\$ 78,552,598
Stocks	9,851,472
Mortgages	19,760,599
Conditional Sales Agreement	391,072
Total	<u>\$108,555,742</u>

The increase in investments of \$11,624,979 is reflected primarily in the bond category with an increase of \$9,782,869 when compared with the previous year. The effective yield on investments as computed by the Retirement System on an accrual basis was 4.4431 per cent.

Securities valued at \$34,737,320 were held for safekeeping and servicing by the Morgan Guaranty Trust Company of New York at June 30, 1966.

Funded Reserves . . . Reserve for pensions, survivors' benefits, and contributions totaled \$107,930,224 at June 30, 1966, an increase of \$11,661,252 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 prior years, 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 year indicated are as follows:

1966, \$10,857,043; 1965, \$8,946,689; 1964, \$7,171,284; 1963, \$5,793,288; 1962, \$4,359,957; 1961, \$3,163,743; and 1960, \$1,761,389.

A retirement allowance adjustment fund was created in the current year for the purpose of granting benefit increases for retired persons in proportion to salary increases granted active employees. This account, financed from the contributions of active employees at the rate of one-half of one per cent of present salaries, reflected a deficit balance at June 30, 1966 of \$631,156.

General . . . General relatively minor exceptions regarding earnings on investments, considering the volume of transactions, were noted in the detailed report to the System.

An instance was noted whereby an individual remained on the survivors' benefit payroll at the maximum benefit rate for several years after the date of his remarriage. Overpayments totaled \$4,425 and action was initiated by the System to secure full reimbursement.

On the basis of two instances of sizeable overpayments of survivors' benefits in the last two years detected during the course of the audit, it is recommended that a review be made of the procedures and controls in the handling of such benefit payments.

Group Life Insurance Fund—Reserves . . . The amounts of \$5,000 and \$120,059 were allocated respectively to the reserve for deficiency—basic and reserve for deficiency-supplemental. The amounts of \$16,556 and \$32,828 were allocated to the reserve for future premiums, and were derived from dividend payments and earnings on investments respectively.

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, 1966, the Maine Maritime Academy had net assets of \$2,761,185 consisting principally of cash, investments, and inventories of \$468,725, receivables due from cadets, and others of \$32,191, and fixed assets of \$2,255,474. 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 \$578,751 was the balance of two long term direct reduction loans of \$500,000 and \$100,000 with interest rates of 3% and 4% respectively, the proceeds of which were applied toward construction costs of a new central dining facility. Revenues derived from cadet room rents has been pledged to assure the repayment of these loans.

The net surplus balance of \$1,963,011 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, 1966, amounting to \$1,304,661, including \$342,500 appropriated by the State of Maine and a grant of \$75,000 from the Federal Government. In addition, the Academy received \$887,161 for tuition, subsistence, room rental, sale of books and clothing, and miscellaneous fees from cadets. Total revenue and grants increased \$85,878 compared with the previous year and were attributed principally to a larger enrollment. Expenditures totaled \$1,194,988, an increase of \$75,381 as compared with the previous year. Major increases were noted in the following categories:

Salaries	\$37,075
Food	8,814
Fuel	11,455
All Other (Net)	18,037
Total	<u>\$75,381</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 and special duties and responsibilities of the Maine Port Authority are considered under the following classifications:

Maine State Pier . . . Net assets of the Maine State Pier at June 30, 1966 amounted to \$2,005,376, of which \$1,920,968 was represented by land, buildings and wharf structures. Outstanding indebtedness of \$20,000 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 \$185,389.

The records indicate that the Maine State Pier operated at a net loss of \$26,181 for the fiscal year ended June 30, 1966. A contributing factor to the net loss was the annual depreciation charges on pier properties included within the operating expenses.

Promotion and Development Program . . . Funds available for the operations of the Promotion and Development Program amounted to \$59,404, of which \$36,000 was provided by a State appropriation and \$12,900 by contributions.

The expenditures for the year totaled \$50,094. This amount included the salaries of the Directors of the Maine Port Authority and the New York representatives totaling \$14,070, and expenditures associated with the promotion, development and travel of \$14,218. 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 1965-66 amounted to \$65,748 and were made from available funds of \$80,980.

The unexpended balance of \$15,232 was carried forward to the 1966-67 fiscal year.

Casco Bay Landings . . . Funds available for repairs, construction and maintenance of the State owned Casco Bay Landings amounted to \$69,476.

Expenditures totaled \$65,572, of which the major part, \$65,401 was expended for the Peaks Island vehicle facility. The unexpended balance of \$3,904 was carried forward to the ensuing fiscal year.

Maine State Ferry Service . . . The Maine Port Authority is also charged with the administrative responsibilities of the Maine State Ferry Service.

Cost of operations, including interest on bond issue, totaled \$428,331 for the fiscal year ended June 30, 1966. Bond payments were \$110,000.

Revenues from fees and services amounted to \$279,651. State appropriations supplement revenue in the operation of the lines.

MAINE PORT AUTHORITY—STATEMENT OF FINANCIAL POSITION

At June 30, 1966

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Casco Bay Landings
ASSETS				
Cash	\$ 41,847	\$9,310	\$15,257	\$ 4,005
Investments	4,981			
Accounts Receivable (net)	16,286			
Land, Buildings, and Structures (net)	1,920,968			152,624
Equipment (net)	13,465			
Unexpired Insurance	7,829			
Total Assets	\$2,005,376	\$9,310	\$15,257	\$156,629
LIABILITIES				
Accounts Payable	\$ 3,846			
Notes Payable	20,000			
Total Liabilities	23,846			
RESERVES AND SURPLUS				
Authorized Expenditures		\$9,310	\$15,257	\$ 4,005
Accrued Liabilities	\$ 1,335			
Total Reserves	1,335	9,310	15,257	4,005
Donated Surplus	2,165,584			152,624
Deficit	185,389*			
Net Surplus	1,980,195			152,624
Total Liabilities, Reserves, and Surplus	\$2,005,376	\$9,310	\$15,257	\$156,629

* Denotes red figure.

MAINE PORT AUTHORITY—STATEMENT OF OPERATIONS

Fiscal Year Ended June 30, 1966

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Casco Bay Landings
BALANCE FORWARD				
Reserve for Authorized Expenditures	\$	\$10,504	\$14,852	\$ 4,376
State of Maine:				
Appropriations	13,150	36,000	65,800	65,100
Operating Revenue:				
Handling Cargo	51,729			
Rentals	43,464			
Other	25,549			
	120,742			
Other Income:				
Interest and Dividends	2,448		328	
Contributions		12,900		
Other	213			
	2,661	12,900	328	
Total	\$136,553	\$59,404	\$80,980	\$69,476
Expenditures:				
Personal Services	\$ 83,793	\$14,070	\$	\$
Operating	91,154	22,936	63,143	65,572
Administrative Charges (Prorated)	26,475*	13,088	2,605	
Debt Service	866			
Other	13,396			
	162,734	50,094	65,748	65,572
Net Loss	26,181*			
BALANCE FORWARD				
Reserve for Authorized Expenditures		9,310	15,232	3,904
Total	\$136,553	\$59,404	\$80,980	\$69,476

* Denotes red figure.

Department of Audit

FINANCIAL STATISTICS OF MUNICIPALITIES AND COUNTIES

STATE DEPARTMENT OF AUDIT

MUNICIPAL DIVISION

Municipalities and quasi-municipal corporations are by statute required to have their accounts post-audited annually. The State Department of Audit or qualified public accountants may conduct the post-audits on the basis of auditing standards and procedures prescribed by the State Auditor. Upon request these post-audits are conducted by the Municipal Division.

This Division also performs post-audits of the superior, district, and trial justice courts as required by statute as well as post-audits of counties and school districts requesting such service.

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

Municipalities and Municipal Districts	143
Superior, Municipal and Trial Justice Courts	78
Counties (Including Registers of Deeds and Probate)	18
School Districts and Academies	36
Special Services	47
Total	<u>322</u>

* * * *

MUNICIPALITIES

When there is dissatisfaction with a post-audit 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, the statutes provide that he shall order a new post-audit to be made by his department, the expense of which shall be paid by the municipality.

Petitions were received during the year requesting new post-audits for the municipalities of Allagash, Alexander and Waterford. Irregularities and improper practices were noted in all instances and copies of the audit reports were forwarded to the Governor and Attorney General. Court action and the conviction of a town official resulted from the Alexander audit. There was no court action following the Allagash and Waterford audits.

A special detailed expenditure audit was made for the Town of Damarscott. The results of the examination were reported to the Governor and Attorney General. Subsequent court action resulted in the conviction of a town officer.

During the annual audit of the financial records of the Town of Burnham certain irregularities were noted pertaining to municipal activities of a town officer. The report of this examination was also referred to the Governor and Attorney General. Subsequent court action resulted in the conviction of the officer involved.

* * * *

Approximately one-fourth of the Maine municipalities were post-audited by the Municipal Division for the 1965 fiscal year. Accounting procedures and practices were for the most part being satisfactorily handled by the municipal officers and their employees. The audit results did however show some exceptions which were discussed with the responsible officials as well as being included in the audit report commentary.

Attention was directed to noncompliance with statutory requirements, the principal violation pertaining to overdrafts. Several municipalities overexpended departmental appropriations without benefit of voter authorization. The statutes make no provision for overdrafts except for highways and then only in cases of emergency.

Other statutory violations which required recommendations pertained to the following: remittance of tax and excise tax collections by collectors; depositing of monies by treasurers; and commitment of supplemental taxes and written authorization of tax abatements by assessors.

Other recommendations were submitted in instances where it was believed that accounting procedures could be strengthened. Some of the recommendations offered were: currently maintaining complete general ledgers and monthly trial balances; prompt billing of reimbursable expenditures; periodic reconciliations of tax accounts with collectors; retaining vendors' original invoices; and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

* * * *

The Maine Revised Statutes Annotated of 1964 provide that within thirty days after completion of a post-audit of a municipality or a quasi-

municipal corporation, the auditor shall send to the State Auditor a certified copy of the report and a certified copy of the audit procedural form prescribed by the State Auditor.

The filing requirement is not being adhered to in many instances and it's suggested that strengthening legislation be considered concerning the matter.

* * * *

COUNTIES

The financial records of fifteen of the sixteen Maine counties were audited by the Municipal Division for the 1965 fiscal year.

The accounting records maintained by the State audited counties and their various related agencies were generally satisfactory. However, in those instances where accounting procedures and controls could be strengthened recommendations were offered.

The principal recommendations pertained to excise tax collection procedures for unorganized townships; general ledger maintenance; sick leave and vacation records of county clerical personnel; and financial activity reporting by county law libraries.

COURTS

During the past fiscal year, the Municipal Division conducted audits of the financial records of seventy-eight county court agencies consisting of superior, municipal and trial justice courts.

In those court agencies where instances of accounting procedures and controls could be strengthened, recommendations were submitted to the court and county officials. The recommendations related particularly to the issuance of prenumbered duplicate receipts; the maintenance of a cashbook; and bank accounts in the name of the court for depositing and disbursing county fines, fees, etc.

* * * *

At the special session of the 102nd Legislature new legislation included an amendment to Title 5, Section 243 of the Revised Statutes whereby the State Department of Audit was authorized to post-audit the District Courts. At the close of the fiscal year the District Courts had not been audited, however, a majority of the courts were audited before the end of the calendar year.

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1965

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	\$ 45,394	\$ 57,646	\$ 7,982		\$ 7,900	\$ 85,000	\$ 203,922
Aroostook	150,310	213,353	4,113	\$ 37,610			405,386
Cumberland	144,113	3,149	7,399			1,338,000	1,492,661
Franklin	170,105		448	25,057		255,000	450,610
Hancock	95,770		649	8,020		80,000	184,439
Kennebec	106,295		20,695	1,953	657		129,600
Knox	91,707	3,430	5,456	8,516			109,109
Lincoln	39,073	51,985	10,147	14	5,977		107,196
Oxford	90,022	51,059	19,969	45,203	30,275		236,528
Penobscot	144,697	64,627	11,358	14,039			234,721
Piscataquis	70,838	896	26,428	56,458	4,712	100,000	259,332
Sagadahoc	34,080	930	5,985				40,995
Somerset	188,430	36,711	4,716	40,411	580		270,848
Waldo	64,992		2,987	8,599			76,578
Washington	38,422		3,626	9,999	390	135,000	187,437
York	86,235	13,490	24,559		5,073	165,000	294,357
	\$1,560,483	\$497,276	\$156,517	\$255,879	\$55,564	\$2,158,000	\$4,683,719

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	\$ 62,839	\$ 85,000	\$ 7,981	\$ 155,820	\$ 15,000	\$ 33,102	\$ 203,922
Aroostook	213,354		4,113	217,467	172,825	15,094	405,386
Cumberland	3,390	1,338,000	7,399	1,348,789	8,392	135,480	1,492,661
Franklin	23,953	255,000	448	279,401	115,311	55,898	450,610
Hancock		80,000	649	80,649	15,498*	119,288	184,439
Kennebec	3,454		20,695	24,149	2,150	103,301	129,600
Knox	3,430		5,456	8,886		100,223	109,109
Lincoln	55,804		10,147	65,951	1,892	39,353	107,196
Oxford	76,844		19,969	96,813	41,307	98,408	236,528
Penobscot	100,506		11,359	111,865	6,685	116,171	234,721
Piscataquis	896	100,000	26,428	127,324	22,265	109,743	259,332
Sagadahoc	930		5,985	6,915		34,080	40,995
Somerset	36,711		4,716	41,427	67,866	161,555	270,848
Waldo			2,987	2,987		73,591	76,578
Washington	390	135,000	3,626	139,016	18,677	29,744	187,437
York	22,464	169,000	24,559	216,023	11,434	66,900	294,357
	\$604,965	\$2,162,000	\$156,517	\$2,923,482	\$468,306	\$1,291,931	\$4,683,719

* Denotes red figure

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1965

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	\$ 19,539	\$ 15,112	\$ 68,297	\$ 29,836	\$ 33,739	\$ 9,725	\$ 6,244	\$ 4,302	\$ 45,738	\$ 35,169	\$ 365	\$ 3,255	\$ 52,234	\$ 21,618	\$ 6,638	\$ 46,118
Fees of Office	29,228	38,135	86,581	12,009	24,625	50,544	17,861	16,070	19,075	45,379	9,502	10,564	20,872	13,921	13,845	61,810
Miscellaneous	15,856	20,574	34,921				1,840	1,377		9,327		2,557	3,893	2,010		10,410
Taxes:																
Municipal	307,518	275,174	816,296	126,901	183,380	259,426	141,711	118,196	190,620	362,301	78,614	88,528	148,687	137,980	144,749	356,090
Wild Land		41,262		9,632	4,490	80	25	60	6,591	11,520	76,262		41,570		15,005	
Road Repair		32,235		30,319	9,214	1,178			24,029	17,902	26,318		34,676		9,495	
Other		14,482		5,360	1,065	270	106		3,000	3,348	6,470		6,598		6,103	
Other Receipts:																
Proceeds from Notes	150,000		450,000	15,000	80,000	60,000		25,000				5,000			25,000	160,000
Proceeds from Bonds				255,000												
Road Repair Accounts		16,047		15,455	2,453	190			1,372	24,555	15,471		28,282		24,832	
Capital Reserve Funds		27,500							56,944	98,434						
Miscellaneous	15,027	1,907	44,600	17,432	12,446	13,586	1,835	545	31,425	56,468	26,401	1,970	10,165	37,360	18,360	47,933
TOTAL RECEIPTS	\$537,168	\$482,428	\$1,500,695	\$516,944	\$351,412	\$394,999	\$169,622	\$165,550	\$378,794	\$664,403	\$239,403	\$111,874	\$346,977	\$212,889	\$264,027	\$682,361

DISBURSEMENTS

DISBURSEMENTS																
Buildings	\$ 38,045	\$ 54,788	\$ 75,144	\$ 5,683	\$ 16,441	\$ 16,852	\$ 15,701	\$ 4,783	\$ 22,059	\$ 46,613	\$ 3,233	\$ 9,747	\$ 17,146	\$ 8,872	\$ 14,796	\$ 18,673
Support of Prisoners	37,867	41,984	109,405	11,231	20,816	46,388	17,139	2,928	23,198	62,220	8,982	4,459	23,223	22,790	17,858	46,750
Sheriff's Department	51,418	46,273	69,209	12,512	23,307	27,459	20,599	18,077	65,336	28,602	6,272	14,837	39,091	29,439	12,823	41,608
County Officers	101,761	114,418	192,609	37,999	80,286	11,420	41,438	56,390	82,947	126,536	48,710	47,732	78,516	33,406	50,841	110,676
Accounts Payable								4,747	1,043			291				25,089
County Courts	42,798	32,265	159,592	17,083	37,306	43,308	14,715	19,386	51,086	102,370	5,558	16,584	38,568	40,067	12,920	75,230
Debt and Interest	160,672		664,324	42,954		60,682		25,161			13,025	5,000			71,186	177,733
Highways and Bridges	10,407	10,754	60,706	220,015		26,862	13,792	100	622	47,027	20,798	139	40,426	6,175		15,028
Road Repair Accounts		46,583		32,694					31,512	53,190	45,732		87,725		47,046	
Capital Expenditures				137,543					50,420	85,669		23,872	8,832	30,529		8,617
Miscellaneous	98,127	116,110	157,039	35,985	56,116	56,801	27,710	32,077	107,275	149,526	69,167	13,487	40,592	37,827	47,262	119,606
TOTAL DISBURSEMENTS	\$541,095	\$463,175	\$1,488,028	\$416,156	\$378,809	\$389,772	\$151,094	\$163,649	\$445,498	\$701,753	\$221,477	\$136,148	\$374,119	\$209,105	\$274,732	\$639,010

STATEMENT OF DEPARTMENTAL OPERATIONS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1965

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
BALANCES FORWARD— JANUARY 1, 1965	\$ 15,000	\$ 454	\$ 12,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8,000	\$	\$	\$
ADD:																
Tax Commitment	307,518	315,117	816,296	139,005	188,923	261,159	143,278	118,252	213,655	372,961	160,234	88,529	191,827	119,319	158,475	354,170
Revenue Applied	75,775	56,713	162,901	23,500	30,000	52,000	19,885	13,000	50,000	78,500		16,000	29,000		21,119	70,000
Transfer From Surplus	21,855		30,000		25,000				50,000				16,673	60,500		
Actual Revenue Over																
Estimated	3,302*	17,109	26,738	18,345	28,364	22,691	6,061	8,559	14,813	11,374		376	48,000		636*	46,734
Miscellaneous	10,855	29,220	12,671	269,938	10,987		1,835		3,974	28,712	17,945	1,893	1,900	6,310	11,798	2,874
TOTAL	427,701	418,613	1,060,606	450,788	283,274	335,850	171,059	139,811	332,442	491,547	178,179	106,798	295,400	186,129	190,756	473,778
DEDUCT:																
Operating Expenditures	392,195	416,592	1,006,063	368,110	234,272	329,772	151,094	132,532	332,724	512,893	166,137	106,985	278,240	209,105	198,165	397,771
BALANCES— DECEMBER 31, 1965																
Carried Forward to 1966	15,000	9,700	8,392	63,750				1,892								11,434
Lapsed to Surplus	20,506	7,679*	46,151	18,928	49,002	6,078	19,965	5,387	282*	21,346*	12,042	187*	17,160	22,976*	7,409*	64,573
	\$ 35,506	\$ 2,021	\$ 54,543	\$ 82,678	\$ 49,002	\$ 6,078	\$ 19,965	\$ 7,279	\$ 282*	\$ 21,346*	\$ 12,042	\$ 187*	\$ 17,160	\$ 22,976*	\$ 7,409*	\$ 76,007

* Denotes red figure.

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1965 FISCAL YEAR
ANDROSCOGGIN COUNTY

Municipality	Population 1960 Census	1965			% 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	\$36,586,180	.075	\$2,759,774	97.8	\$2,743,964	\$2,437,095	\$ 3,222	\$95,306
Durham	1,086	640,915	.140	90,354	100.0	48,069	12	2,178	8,843
Greene	1,226	985,670	.116	115,223	98.2	73,925	48,010	22,211	2,377
Leeds	807	519,536	.160	83,741	106.2	38,965	113	10,269	22,799
Lewiston	40,804	194,150,700	.0212	4,143,577	(a)	14,561,303	5,104,000		490,561
Lisbon	5,042	18,710,935	.029	545,980	94.8	1,403,320	9,097	13,606	64,003
Livermore	1,363	2,366,003	.043	102,713	98.1	177,450	86	5,806	23,517
Livermore Falls	3,343	3,160,413	.103	327,866	100.5	237,031	5,040	20,285	27,069
Mechanic Falls	2,195	6,106,360	.0316	194,299	99.9	457,977	10	25,126	27,735
Minot	780	2,536,950	.020	51,309	96.1	190,271	4,540	7,614	8,304
Poland	1,537	9,226,520	.0185	171,783	100.0	691,989	13,310	7,490	46,053
Turner	1,890	1,310,000	.136	179,387	99.1	98,250	60,000	27,371	49,971
Wales	488	399,385	.087	35,110	97.8	29,954		4,958	4,317
Webster	1,302	929,130	.090	84,513	109.1	69,685		2,214	19,366

AROOSTOOK COUNTY

Allagash Plt.	557	440,310	.184	81,287	100.0	33,023	1,004	22,601	22,178
Amity	206	86,655	.162	14,152	87.5	6,499	4,687	4,515	11,183
Ashland	1,980	1,711,240	.091	156,785	107.2	128,343	500	4,930	79,853
Bancroft	94	94,800	.092	8,788	98.2	7,110		3,705	3,179
Benedicta	200	225,023	.077	17,450	84.8	16,877		6,151	13,013
Blaine	945	572,342	.115	66,398	92.2	42,926		3,409	19,000
Bridgewater	999	797,849	.095	76,429	96.6	59,839		22,837	31,813
Caribou	12,464	44,530,110	.029	1,294,373	101.7	3,339,758	1,850,000	348,847	115,624
Cary Plt.	208	81,344	.158	12,981	83.7	6,101		1,017	4,544
Castle Hill	554	540,130	.070	38,112	96.7	40,510		11,762	14,264
Caswell Plt.	853	213,175	.180	38,621	95.2	15,988		13,980	33,481
Chapman	376	185,905	.072	13,601	97.3	13,943		4,386	22,728
Crystal	285	285,935	.080	23,097	99.3	21,445		2,002	3,713
Cyr Plt.	233	172,960	.120	20,845	87.3	12,972		(a)	250
Dyer Brook	180	131,637	.112	14,848	101.2	9,873	2	5,146	28,421
E Plt.	9	46,929	.060	2,831	100.0	3,520		1,093	4,655
Eagle Lake	1,138	1,285,020	.044	57,072	78.7	96,377		4,414	28,980
Easton	1,389	1,474,650	.104	154,306	98.7	110,599	20,000	(a)	(a)
Fort Fairfield	5,876	20,268,740	.0305	620,321	95.4	1,520,156		25,801	85,469
Fort Kent	4,761	14,090,525	.0251	355,863	96.9	1,056,789		19,694	19,694
Frenchville	1,421	1,102,740	.078	86,782	101.2	82,706	16,688	1,066	36,292
Garfield Plt.	89	43,350	.050	2,231	95.2	3,251	(a)	(a)	(a)
Glenwood Plt.	30	57,137	.114	6,538	100.1	4,285		2,397	878*
Grand Isle	978	465,060	.113	53,053	90.3	34,880		6,650	31,277
Hamlin Plt.	374	183,490	.102	18,872	92.5	13,762		(a)	(a)
Hammond Plt.	94	115,390	.090	10,436	96.5	8,634		4,152	1,633
Haynesville	187	120,710	.090	10,990	98.2	9,033	5,172	4,515	7,567
Hersey	106	102,405	.061	6,286	102.8	7,680	(a)	(a)	(a)
Hodgdon	926	906,425	.066	60,337	95.4	67,982		15,274	35,621
Houlton	8,289	13,982,495	.068	955,823	95.3	1,048,687	28,212	99,061	159,798
Island Falls	1,018	985,220	.080	79,490	98.7	73,892		19,817	31,149
Limestone	13,102	9,859,195	.024	237,821	96.2	739,440		81,140	84,988
Linneus	607	467,965	.086	40,584	93.1	35,097	7,500	261*	13,566
Littleton	982	1,086,307	.077	84,249	95.5	81,473	18,400	(a)	(a)
Ludlow	274	114,570	.138	15,976	82.3	8,593	131	6,542	12,352
Macwahoc Plt.	165	102,688	.165	17,061	96.9	7,702	4,200	(a)	2,568

AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Madawaska	5,507	\$18,281,085	.0455	\$ 835,005	100.2	\$1,371,081	\$147,623	\$ 3,581*	\$ 22,254
Mapleton	1,514	5,502,370	.020	111,013	97.0	412,678		1,692	79,297
Mars Hill	2,062	7,636,615	.031	237,857	92.3	572,746	44,281	5,828	14,464
Masardis	408	421,760	.099	42,009	95.3	31,632	7,314	6,555	10,867
Merrill	337	181,777	.112	20,530	82.4	13,633	183	9,505	15,754
Monticello	1,109	1,330,200	.061	81,805	84.0	99,765	75	9,126	25,819
Moro Plt.	49	133,845	.059	7,897	96.8	10,038	(a)	(a)	(a)
Nashville Plt.	30	184,410	.022	4,075	99.4	13,831		6,171	(a)
New Canada Plt.	288	673,535	.033	22,386	85.9	50,515	114	1,524	20,241
New Limerick	394	369,415	.094	35,028	96.6	27,706		6,490	22,261
New Sweden	713	958,300	.054	52,261	90.3	71,873	2,650	(a)	(a)
Oakfield	848	341,675	.190	65,428	94.8	25,626	9,257	14,014	37,482
Orient	124	139,024	.120	16,752	94.8	10,427	94	653	4,267
Oxbow Plt.	137	133,025	.074	9,925	101.0	9,977		(a)	(a)
Perham	512	641,340	.066	42,631	96.0	48,101		4,264	25,712
Portage Lake	458	883,190	.056	49,711	92.0	66,239	326	22,414	19,010
Presque Isle	12,886	44,248,850	.034	1,508,961	102.8	3,318,664		167,319	294,507
Reed Plt.	325	122,430	.198	24,418	98.5	9,182	245	3,085	13,974
St. Agatha	1,137	1,865,600	.040	75,131	82.4	139,920	188	1,066	31,738
St. Francis Plt.	1,058	191,639	.235	45,586	88.8	14,373		10,431	80,714
St. John Plt.	407	134,577	.200	27,071	97.9	10,093		5,145	2,526
Sherman	1,034	772,695	.074	57,779	99.1	57,952	12,398	6,179	31,724
Smeyrna	331	215,210	.138	29,915	89.7	16,141	431	4,207	7,806
Stockholm	649	335,455	.088	29,814	101.9	25,159		15,454	11,937
Van Buren	4,679	11,287,927	.0285	323,961	(a)	846,595	(a)	41,069	(a)
Wade	220	353,690	.048	17,133	101.1	26,527	(a)	(a)	(a)
Wallagrass Plt.	818	353,414	.094	33,608	89.2	26,506		2,081	25,560
Washburn	2,083	2,958,880	.068	202,137	97.5	221,916	25,321	6,832	63,078
Westfield	569	1,188,500	.048	57,423	121.5	89,138		5,606	34,413
Westmanland Plt.	46	142,890	.040	5,749	98.4	10,717		(a)	(a)
Weston	202	149,470	.127	19,133	93.6	11,210		393	6,376
Winterville Plt.	215	107,370	.090	9,756	86.1	8,053	3,000	3,338	1,893*
Woodland	1,372	825,765	.092	76,786	96.6	61,932		5,006	25,752

CUMBERLAND COUNTY

Baldwin	773	696,830	.172	120,371	99.9	52,262		31,843	24,393
Bridgton	2,707	6,268,575	.061	384,435	96.0	470,143	243,696	47,181	8,354
Brunswick	15,797	41,121,590	.0367	1,516,705	99.7	3,084,119	1,573,789	262,441	218,431
Cape Elizabeth	5,505	35,192,400	.0295	1,043,000	99.2	2,639,430	1,277,000	26,896	1,167,566*
Casco	947	8,467,965	.0135	115,014	94.4	635,097	43,700	2,501	13,651
Cumberland	2,765	9,697,715	.049	477,562	100.0	727,329	457,930	28,583	68,385
Falmouth	5,976	37,640,560	.025	945,847	99.2	2,823,042	1,339,435	27,134	128,572
Freeport	4,055	11,633,820	.041	479,948	98.6	872,537	277,321	22,230	62,142
Gorham	5,767	21,311,957	.031	665,012	97.9	1,598,397	692,736	41,063	115,686
Gray	2,184	7,200,400	.043	311,291	95.6	540,030	47,242	42,671	41,735
Harpwell	2,032	2,107,440	.121	256,422	97.6	158,058	96,000	8,352	54,759
Harrison	1,014	2,490,836	.0475	119,123	94.8	186,813	842	21,823	39,036
Naples	735	3,002,051	.038	114,783	97.5	225,154	27,000	6,581	16,279
New Gloucester	3,047	812,550	.161	131,971	97.7	60,941	20,002	1,961	24,632
North Yarmouth	1,140	926,047	.110	(a)	(a)	69,454	(a)	(a)	(a)
Otisfield	549	612,550	.112	69,062	96.0	45,941	4,702	8,841	7,487
Portland	72,566	312,091,025	.036	11,280,844	(a)	23,406,827	10,078,491	(a)	398,309
Pownal	778	425,305	.150	64,291	86.5	31,898	(a)	(a)	(a)
Raymond	732	2,666,950	.060	160,761	97.6	200,021	56,144	4,927	18,386
Scarborough	6,418	32,590,741	.0319	1,044,209	99.0	2,444,306	775,222	800	145,976
Sebago	546	1,104,642	.100	111,013	101.4	82,848	75,372	10,222	9,133
South Portland	22,788	110,297,960	.0305	3,379,923	98.8	8,272,347	3,253,024	4,898	207,082
Standish	2,095	2,456,118	.166	409,348	98.5	184,209		1,606	74,586
Westbrook	13,820	92,475,150	.023	2,137,557	97.1	6,935,636	1,859,629	3,770*	115,232
Windham	4,498	26,140,225	.025	657,142	99.1	1,960,517	5,696	45,309	81,944
Yarmouth	3,517	36,113,140	.026	941,930	99.4	2,708,486	1,264,815	171,747	51,285

FRANKLIN COUNTY

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Avon	436	\$ 362,025	.074	\$ 27,099	99.3	\$ 27,152	\$ 184	\$ 2,602	\$ 10,412
Carthage	370	307,115	.066	20,480	95.2	23,034		9,225	13,373
Chesterfield	505	415,220	.102	42,799	96.4	31,142		3,572	8,233
Coplin Plt.	40	169,688	.042	7,160	94.4	12,727	12	5,742	2,896
Dallas Plt.	77	367,710	.048	17,716	100.7	27,578		(a)	(a)
Eustis	666	622,950	.080	50,292	97.3	46,721	134	8,817	11,421
Farmington	5,001	5,268,465	.090	477,489	101.1	395,135	56,757	3,918	52,488
Industry	262	298,190	.094	28,261	99.1	22,364	(a)	(a)	(a)
Jay	3,247	10,870,440	.0458†	500,364	97.0	815,283	635,963	2,218*	27,885
Kingfield	864	2,071,310	.038	79,289	99.5	155,348	38,270	7,251	18,387
Madrid	108	169,065	.080	13,624	105.5	12,680	7,000	1,869	1,549
New Sharon	712	537,590	.096	52,134	93.3	40,319	6,645	8,054	4,463*
New Vineyard	357	461,755	.068	31,684	99.7	34,632	77	4,824	8,549
Phillips	1,021	708,615	.108	77,112	94.1	53,146	11,874	13,600	13,518
Rangeley Plt.	39	609,792	.056	34,190	111.3	45,734	9,343	1,326	5,025
Rangeley	1,087	4,756,520	.040	191,152	97.8	356,739	39,196	11,210	24,431
Sandy River Plt.	54	334,328	.039	13,102	97.6	25,075		1,962	695
Strong	976	1,051,415	.080	84,797	97.5	78,856	9,240	29,963	1,783
Temple	314	322,805	.078	25,398	99.4	24,210	3,659	6,400	2,503
Weld	348	804,390	.067	54,138	95.9	60,329	18,000	8,280	9,159
Wilton	3,274	6,179,980	.0508	316,244	100.8	463,499	260,000	19,095	29,953

HANCOCK COUNTY

Amherst	168	139,010	.078	10,969	101.1	10,426		2,296*	11,428
Aurora	75	114,770	.108	12,473	100.2	8,608		1,284	12,256
Bar Harbor	3,807	23,725,320	.028	667,150	98.3	1,779,399	2,071	80,141	102,820
Blue Hill	1,270	1,282,270	.140	180,484	98.6	96,170	27,777	28,853	31,291
Brooklin	525	3,846,750	.019	73,541	100.0	288,506	18	5,234	28,789
Brooksville	603	3,449,750	.020	69,532	100.4	258,731	24,115	4,472	22,545
Bucksport	3,466	6,968,030	.092	643,594	99.2	522,602	377,617	181,084	45,491
Castine	824	3,792,420	.022	83,943	100.4	284,432		1,437	20,192
Cranberry Isles	181	472,280	.060	28,514	99.8	35,421	391	17,778	1,583
Dedham	438	578,116	.100	58,184	96.9	43,359	2,056	1,217	32,490
Deer Isle	1,129	1,545,550	.073	113,785	97.4	115,916	24,022	5,823	44,625
Eastbrook	167	248,670	.084	21,038	98.3	18,650	(a)	(a)	(a)
Ellsworth	4,444	26,163,650	.025	657,121	94.9	1,962,274	344,756	7,409	112,942
Franklin	627	660,430	.068	45,365	97.6	49,532	(a)	(a)	(a)
Gouldsboro	1,100	852,640	.106	91,292	98.0	63,948	1,165	2,504	27,501
Hancock	806	911,900	.082	75,454	100.2	68,393	(a)	(a)	(a)
Lamoine	484	288,682	.148	43,082	97.8	21,651	6,222	2,905	16,519
Long Island Plt.	57	60,885	.134	8,223	89.2	4,566	(a)	(a)	(a)
Mariaville	144	123,415	.120	14,885	97.7	9,256	(a)	(a)	(a)
Mount Desert	1,663	4,277,420	.104	446,337	99.3	320,807	62,530	11,811	9,744
Orland	1,195	2,951,015	.0371	110,278	97.6	221,326	9,981	1,005	31,450
Osborn Plt.	36	80,158	.065	5,240	100.0	6,012	(a)	(a)	(a)
Otis	100	199,318	.106	21,224	99.2	14,949	(a)	(a)	(a)
Penobscot	706	629,310	.077	48,994	97.5	47,198	18,507	7,824	22,885
No. 33 Plt.	58	51,780	.104	5,418	99.6	3,884		(a)	(a)
Sedgwick	574	1,301,000	.045	58,974	96.1	97,575	700	9,998	20,665
Sorrento	196	398,260	.118	47,166	97.8	29,870	2,138	2,971	14,327
Southwest Harbor	1,480	4,098,770	.043	177,402	99.7	307,408	37,000	21,600	26,324
Stonington	1,408	2,067,830	.066	127,278	83.8	155,087	2,000	35,614	12,828
Sullivan	709	1,352,240	.041	55,859	104.5	101,418	44,344	835*	24,073
Surry	447	867,015	.072	62,818	100.4	65,026	196	655*	24,170
Swan's Island	402	327,700	.100	33,034	95.7	24,578	(a)	(a)	(a)
Tremont	1,044	692,105	.132	92,093	90.5	51,908	19,450	13,237	8,902
Trenton	375	371,150	.080	30,005	102.2	27,836	47	2,167	8,397
Verona	435	808,680	.032	26,196	96.0	60,651	153	582	12,764
Waltham	153	140,804	.066	9,410	100.5	10,560	11	1,543	9,323
Winter Harbor	756	662,578	.085	56,643	98.7	49,693	8,400	11,686	17,175

KENNEBEC COUNTY

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Albion	974	\$ 678,660	.108	\$ 73,907	100.6	\$ 50,900	\$	(a)	\$ (a)
Augusta	21,680	70,252,620	.036	2,542,126	98.8	5,268,947	3,239,119		413,326
Belgrade	1,102	2,278,318	.0562	128,890	98.6	170,874	48,334	8,361	41,694
Benton	1,521	800,690	.112	90,730	101.9	60,052			17,020
Chelsea	1,893	1,303,711	.050	66,035	92.7	97,778	73,426	5,916	66
China	1,561	7,352,036	.025	184,797	93.5	551,403	84,881	6,351	23,694
Clinton	1,729	1,039,270	.117	122,696	96.4	77,945	45,722	2,659	18,686
Farmingdale	1,941	3,302,665	.054	179,886	98.6	247,700	246	1,394	24,955
Fayette	328	592,270	.099	58,975	86.1	44,420		4,527	16,109
Gardiner	6,897	8,725,150	.0955	837,781	99.0	654,386	109,670	11,500	73,624
Hallowell	3,169	9,350,173	.030	282,563	97.9	701,263	26,676	4,429	22,401
Litchfield	1,011	2,910,090	.036	105,525	(a)	218,257	7,023	(a)	(a)
Manchester	1,068	5,343,472	.0241	129,549	(a)	400,760	4,500	(a)	(a)
Monmouth	1,884	8,366,430	.02775	233,490	97.7	627,482	96,416	9,351	29,887
Mount Vernon	596	2,664,310	.031	83,071	104.1	199,823	45,294	12,576	7,570
Oakland	3,075	5,489,448	.051	282,272	97.7	411,709	33,782	8,683	2,456
Pittston	1,311	532,381	.123	66,335	95.6	39,929	23	202	22,086
Randolph	1,724	1,515,025	.068	104,039	93.1	113,627		3,001	24,690
Readfield	1,029	4,006,890	.026	104,890	131.5	300,517	32,339	5,199	10,615
Rome	367	622,980	.085	53,175	97.2	46,724	161	5,273	10,628
Sidney	988	2,438,060	.037	90,994	99.4	182,855		769	9,957
Vassalboro	2,446	5,669,990	.0328	187,509	96.3	425,249	258	910	55,220
Vienna	160	165,760	.120	20,056	96.7	12,432		(a)	(a)
Waterville	18,695	81,124,360	.026	2,122,430	97.4	6,084,327	2,137,370		153,911
Wayne	498	700,010	.095	66,936	97.3	52,501	20,823	1,705	4,670
West Gardiner	1,144	777,713	.090	70,852	95.1	58,328		1,507	8,844
Windsor	878	607,825	.082	50,451	100.2	45,587		3,426	27,423
Winslow	5,891	21,038,927	.035	740,748	96.4	1,577,920	717,947	10,080	35,174
Winthrop	3,537	11,316,910	.033	376,282	95.9	848,768	123,393	14,087	71,294

KNOX COUNTY

Appleton	672	1,022,650	.045	46,499	95.4	76,699		5,046	15,201
Camden	3,988	8,587,880	.060	518,051	99.2	644,091	232	27,634	43,391
Cushing	479	995,221	.049	49,142	95.4	74,642	66	9,618	7,753
Friendship	806	672,355	.132	89,363	97.4	50,427	170	2,458	14,346
Hope	525	391,705	.097	38,329	101.4	29,378	8,157	2,841	15,869
Isle au Haut	68	142,065	.089	12,734	100.4	10,655	(a)	(a)	(a)
Matinicus Isle Plt.	100	115,667	.073	8,555	100.9	8,675	49	1,962	3,215
North Haven	384	1,135,440	.068	77,513	98.8	85,158	314	10,526	16,085
Owl's Head	994	987,374	.084	83,746	97.1	74,053	12,500	2,503*	13,169
Rockland	8,769	34,675,110	.031	1,080,556	96.9	2,600,633	215,585	788	214,058
Rockport	1,893	9,141,440	.0256	235,392	97.4	685,608	3,000	5,941	26,218
St. George	1,588	9,559,206	.0205	197,160	92.6	716,940	58,072	1,250	20,757
South Thomaston	732	717,050	.064	46,461	94.2	53,779	1,600	2,852	18,659
Thomaston	2,780	11,104,125	.032	356,895	97.5	832,809	21,304	14,682	50,306
Union	1,196	1,327,543	.086	114,952	98.8	99,566	7,154	4,867	17,277
Vinalhaven	1,273	2,074,525	.067	140,013	101.1	155,589	69	12,177	6,981
Warren	1,678	4,931,155	.0346	171,782	96.5	369,837	4,973	19,522	28,218
Washington	636	574,265	.108	62,488	91.8	43,070	5,927	2,155	9,648

LINCOLN COUNTY

Alna	347	459,080	.074	34,224	95.2	34,431	5,500	1,347	8,231
Boothbay	1,617	2,784,020	.084	235,292	98.5	208,802	13,775	13,350	21,019
Boothbay Harbor	2,252	3,251,650	.094	307,527	99.5	243,874	44,735	49,779	21,639
Bremen	438	3,729,910	.130	48,825	92.4	279,743	15,068	4,051	8,085

LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1965			% 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	\$9,251,422	.019	\$177,100	97.8	\$693,857	\$	\$ 23,959	\$ 32,884
Damariscotta	1,093	1,312,394	.105	138,502	97.5	98,430	33,595	3,277	26,277
Dresden	766	364,840	.114	42,120	96.3	27,363	10,363	1,789	7,299
Edgecomb	453	507,090	.090	46,055	99.2	38,032	27	4,556	8,684
Jefferson	1,048	704,650	.108	76,915	96.7	52,849	14,000	7,114	14,014
Monhegan Plt.	65	179,630	.045	8,171	96.9	13,472	5,200	11,149	4,293
Newcastle	1,101	1,037,066	.092	96,127	99.0	77,780	10,698	3,495*	28,636
Nobleboro	679	412,675	.130	54,170	98.4	30,951	28,000	385*	19,579
Somerville Plt.	254	147,635	.100	14,911	98.3	11,073		(a)	(a)
South Bristol	610	922,385	.088	81,737	97.9	69,179	48,376	11,832	19,455
Southport	416	4,048,250	.028	113,711	98.7	303,619	29,076	17,366	2,945*
Waldoboro	2,882	1,878,849	.150	284,065	99.6	140,914	1,992	6,256	29,236
Westport	133	248,185	.102	25,495	99.4	18,614	2,695	341	4,633
Whitefield	1,068	1,031,005	.076	79,034	90.2	77,325	65,058	2,798	13,660
Wiscasset	1,800	5,144,280	.076	392,273	98.4	385,821	98,790	30,714	6,440

OXFORD COUNTY

Andover	762	1,473,955	.056	83,138	102.9	110,547		2,573	27,101
Bethel	2,408	6,737,200	.039	264,314	100.3	505,290	7,003	14,991*	64,878
Brownfield	538	319,389	.140	45,083	97.6	23,954	158	2,657	16,184
Buckfield	982	918,530	.086	79,594	104.8	68,890	3,798	(a)	(a)
Byron	108	294,115	.078	23,010	(a)	22,059		2,722	3,836
Canton	728	686,730	.083	57,488	98.1	51,505	353	65	16,911
Denmark	376	645,385	.100	64,881	102.4	48,404	1,100	4,749	20,522
Dixfield	2,323	5,500,620	.033	183,254	99.1	412,547	24,947	3,548	13,903
Fryeburg	1,874	3,145,005	.0668	211,494	97.8	235,875	27,800	10,391	26,145
Gilead	136	280,788	.072	20,325	99.7	21,059	9,310	3,219	3,498
Greenwood	601	688,975	.104	72,076	98.6	51,673	10,604	1,500	24,139
Hanover	240	367,800	.062	22,996	97.7	27,585	66	7,367	4,808
Hartford	325	394,949	.102	40,576	97.2	29,621		4,255	13,037
Hebron	465	347,920	.092	32,360	94.6	26,094		623*	14,872
Hiram	699	1,107,022	.058	64,786	97.2	83,027		12,911	7,698
Lincoln Plt.	99	1,242,034	.028	34,843	100.1	93,153	173	4,027	26,693
Lovell	588	1,559,273	.076	118,964	100.5	116,945	3,331	33,809	19,134
Magalloway Plt.	50	323,276	.071	22,992	100.0	24,246	3	12,595	3,212
Mexico	5,043	7,368,150	.0474	352,331	95.6	552,611		48,645	57,849
Newry	260	327,300	.100	32,844	102.1	24,548		4,931	2,939
Norway	3,733	10,867,655	.0346	378,614	98.2	815,074	511,000	10,814	43,682
Oxford	1,658	2,704,770	.048	130,915	99.3	202,858	19	11,522	35,044
Paris	3,601	6,817,365	.050	343,325	99.8	511,302	339,007	7,120*	51,399
Peru	1,229	2,075,952	.070	146,175	98.3	155,696		24,509	25,482
Porter	975	449,890	.126	57,364	99.4	33,742		48,795	2,677
Roxbury	344	525,175	.106	55,900	84.7	39,388		520	11,821
Rumford	10,005	68,709,900	.0225	1,552,413	100.1	5,153,243	689,611	215,374	27,894
Stoneham	180	292,505	.067	19,763	102.3	21,938	6,000	8,983	11,853
Stow	108	134,265	.114	15,399	99.6	10,070		8,351	2,336
Sumner	481	505,885	.074	37,777	93.3	37,941		1,881	22,214
Sweden	119	358,233	.082	29,480	101.8	26,867		(a)	(a)
Upton	35	384,438	.036	13,861	(a)	28,833		27,670	5,386
Waterford	834	1,254,650	.092	115,968	97.7	94,099	6,200	2,312	30,392
West Paris	1,050	1,701,703	.052	89,314	99.1	127,628	4,105	12,743	29,758
Woodstock	930	1,289,430	.073	94,767	99.6	96,707	7,533	3,127	37,571

PENOBSCOT COUNTY

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Alton	303	\$ 87,100	.206	\$ 18,135	117.9	\$ 6,533	\$ 7,219,000	\$ 3,794	\$ 17,308
Bangor	38,912	141,359,000	.032	4,541,527	97.2	10,601,925	6,432	549,412	40,729
Bradford	690	666,915	.074	49,769	94.9	50,019	6,194	27,173	24,463
Bradley	951	572,862	.126	72,835	100.5	42,965	35,055	14,794	12,534
Brewer	9,009	18,553,560	.078	1,453,652	(a)	1,391,517	906,971	143,914	23,809
Burlington	353	195,485	.140	27,578	91.8	14,661	11,194	713	7,022
Carmel	1,206	670,580	.134	90,647	85.5	50,294	3,755	20,635	3,112*
Carroll Plt.	147	91,900	.147	13,629	100.3	6,893	25,572	6,094	2,172
Charleston	750	498,450	.100	50,259	90.3	37,384	7,130	2,172	5,216
Chester	261	110,610	.222	24,735	102.0	8,296	9,067	12,805	18,137
Clifton	227	156,205	.130	20,466	101.2	11,715	851	6,942	34,325
Corinna	1,895	1,059,070	.164	174,782	94.6	79,430	32,000	27,630	23,584
Corinth	1,138	639,721	.135	87,188	92.1	47,979	525	932	14,741
Dexter	3,951	5,905,680	.067	398,369	97.9	442,926	6,479	1,100	3,652
Dixmont	551	324,816	.112	36,497	93.8	24,361	640,000	24,467	(a)
Drew Plt.	43	86,392	.100	8,675	98.4	6,479	28,001	3,530	14,003
East Millinocket	2,392	15,613,040	.0456	713,539	99.8	1,170,978	4,511	4,624*	81,906
Eddington	958	1,705,245	.052	89,516	98.4	127,893	566	67,980	25,483
Edinburg	19	67,636	.058	3,951	100.0	5,074	7,929	154*	17,971
Enfield	1,098	776,266	.136	106,130	96.2	58,220	121	3,487	15,303
Etna	486	320,600	.104	33,646	92.7	24,045	11	181	26,842
Exeter	707	300,950	.230	69,678	86.7	22,571	334,000	49,343	48,798
Garland	568	223,570	.200	45,071	85.2	16,768	13	169	8,754
Glenburn	965	583,955	.131	77,227	92.5	43,797	50,000	5,765	15,409
Grand Falls Plt.	7	60,350	.057	3,446	101.5	4,526	750	589	818
Greenbush	565	134,510	.275	37,350	89.0	10,088	56,100	15,141	22,351
Greenfield	100	102,355	.112	11,551	101.7	7,677	1,567,303	60,926	60,960
Hampden	4,583	6,276,510	.067	423,211	99.5	470,738	6,532	7,309	7,309
Hermion	2,087	2,199,670	.080	177,378	103.0	164,975	(a)	289	22,854
Holden	1,375	3,301,830	.028	93,327	108.4	247,637	181	26,842	48,798
Howland	1,362	1,961,110	.062	122,435	99.3	147,083	11	169	8,754
Hudson	542	268,795	.126	34,189	89.4	20,160	2,200	4,808	22,460
Kenduskeag	584	548,026	.075	41,450	100.7	41,102	(a)	25,255	17,605
Lagrange	424	252,687	.120	30,634	95.3	18,952	121	3,487	15,303
Lakeville Plt.	21	158,630	.033	5,262	100.8	11,897	11	181	26,842
Lee	555	317,440	.111	35,659	96.3	23,808	334,000	49,343	48,798
Levant	765	1,259,425	.042	53,376	93.3	94,457	13	169	8,754
Lincoln	4,541	11,490,180	.054	623,452	98.7	861,764	50,000	5,765	15,409
Lowell	132	96,570	.146	14,204	97.7	7,243	750	589	818
Mattawamkeag	945	1,063,095	.128	136,745	99.4	79,732	(a)	25,255	17,605
Maxfield	39	80,435	.066	5,339	96.4	6,033	2,200	4,808	22,460
Medway	1,266	513,572	.305	157,401	97.2	38,518	(a)	25,255	17,605
Millford	1,572	1,675,764	.080	135,213	96.8	125,682	56,100	15,141	22,351
Millinocket	7,453	30,783,345	.0502	1,550,357	99.6	2,308,751	1,567,303	60,926	60,960
Mount Chase Plt.	1,749	318,619	.052	16,685	92.9	23,896	6,532	7,309	7,309
Newburgh	636	282,250	.078	22,430	101.7	21,169	(a)	289	22,854
Newport	2,322	1,845,240	.124	230,397	99.6	138,393	28,350	17,051*	670*
Old Town	8,626	35,202,500	.028	992,114	100.6	2,640,188	467,926	16,776	189,178
Orono	8,341	21,358,140	.030	644,275	98.0	1,601,861	724,791	45,998	75,567
Orrington	2,539	4,508,770	.050	227,110	99.1	338,158	134,008	4,087*	40,464
Passadumkeag	355	113,717	.141	16,241	89.7	8,529	(a)	250	16,200
Patten	1,312	2,549,790	.031	79,853	(a)	191,234	(a)	25,255	17,605
Plymouth	494	196,495	.168	33,332	94.0	14,737	2,200	4,808	22,460
Prentiss Plt.	227	77,539	.196	15,333	96.0	5,815	(a)	(a)	(a)
Seboeis Plt.	77	138,690	.098	13,640	100.4	10,402	1,489	2,575	5,163
Springfield	426	135,086	.138	18,858	97.0	10,131	(a)	1,383	11,922
Stacyville	673	995,805	.058	58,171	95.7	74,685	(a)	4,909	20,461
Stetson	420	189,250	.135	25,789	92.0	14,194	1,995	97	8,558
Veazie	1,354	15,100,733	.0126	191,136	99.9	1,132,555	28,000	7,467	21,705
Webster Plt.	79	74,555	.154	11,511	99.1	5,592	(a)	(a)	(a)
Winn	526	168,216	.220	37,356	92.4	12,616	1,970	1,970	20,190
Woodville	49	490,730	.037	18,193	100.0	36,805	23,948	726	14,187

PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Abbot	404	\$ 226,325	.10	\$ 22,633	95.1	\$ 16,974	\$	\$ 450	\$ 16,223
Atkinson	280	205,360	.088	18,216	92.9	15,402	4,150		7,041
Barnard Plt.	32	98,071	.040	3,956	104.9	7,355		1,087	4,455
Blanchard Plt.	57	110,712	.107	11,909	97.0	8,303	39	76	3,043
Bowerbank	17	248,234	.043	10,698	97.9	18,618	1,833	5,397	1,640
Brownville	1,641	987,130	.118	117,642	94.2	74,035	22,912	16,750	23,909
Dover-Foxcroft	4,173	10,532,030	.041	434,219	96.5	789,902	113,310	77,199	60,721
Elliottsville Plt.	23	181,994	.055	10,090	99.1	13,650	6,300	460	6,590
Greenville	2,025	6,353,520	.032	204,561	100.6	476,514	16,000	11,366	48,711
Guilford	1,880	1,357,390	.132	180,498	98.2	101,804	10,645	893	13,476
Kingsbury Plt.	8	111,240	.062	6,906	95.4	8,343	(a)	(a)	(a)
Lake View Plt.	18	215,298	.031	6,692	92.7	16,147		1,621	1,695
Milo	2,756	1,851,714	.140	260,938	100.0	138,879	2,004	11,614	34,022
Monson	852	621,430	.110	68,903	93.4	46,607		10,252	12,296
Parkman	530	283,515	.118	33,791	94.9	21,264			8,411
Sangerville	1,157	564,570	.121	69,064	94.9	42,345	133	2,329*	18,443
Sebec	384	314,007	.106	33,355	99.4	23,551	1,034	1,216	10,653
Shirley	214	161,490	.100	16,281	98.4	12,112	(a)	(a)	(a)
Wellington	231	117,630	.106	12,643	90.9	8,822		159	16,118
Willimantic	137	228,220	.072	16,522	99.7	17,117		1,573	3,692

SAGadahoc COUNTY

Arrowsic	177	237,465	.062	14,864	96.5	17,810		(a)	(a)
Bath	10,717	21,460,475	.063	1,359,270	98.4	1,609,536	699,104	25,036	162,527
Bowdoin	668	273,469	.194	53,527	104.7	20,510	4,000	(a)	(a)
Bowdoinham	1,131	979,301	.096	94,775	94.3	73,448	5,256	3,091	16,784
Georgetown	790	574,705	.099	57,244	97.2	43,103	5,531	924*	17,474
Phippsburg	1,121	1,868,525	.084	157,811	106.0	140,139	69,000	11,927	6,973
Richmond	2,185	1,335,574	.116	156,391	100.3	100,168	29,877	6,063	28,312
Topsham	3,818	15,872,305	.022	351,648	99.2	1,190,423	168,750	50,010	63,939
West Bath	766	3,061,470	.029	89,299	97.0	229,610	88,000	5,355*	10,509
Woolwich	1,417	2,175,800	.055	120,854	96.8	163,185	61,731	8,951	33,051

SOMERSET COUNTY

Anson	2,252	5,102,970	.038	195,359	100.6	382,723	68,000	9,663	37,218
Athens	602	761,750	.055	42,292	98.3	57,131	2,570	9,516	12,531
Bingham	1,308	6,791,033	.019	130,008	99.4	509,327	4,010	11,182	20,070
Brighton Plt.	62	94,235	.092	8,721	99.5	7,068		1,273	1,725
Cambridge	354	177,995	.087	15,711	97.6	13,350			7,798
Canaan	800	421,412	.142	60,357	96.0	31,606	6,135	202	10,561
Caratunk Plt.	90	227,165	.061	13,941	99.4	17,037	190	(a)	(a)
Cornville	585	410,175	.110	45,554	92.9	30,763		3,102	12,896
Dennistown Plt.	17	169,715	.023	3,921	98.2	12,729		(a)	(a)
Detroit	564	465,249	.076	35,785	100.7	34,894	267	4,942	19,403
Embden	321	1,112,610	.073	81,518	100.2	83,446	31,674	2,456	50,055
Fairfield	5,829	19,725,079	.0254	504,431	104.2	1,479,381	7,449	31,499	43,390
Harmony	712	481,075	.092	44,772	95.2	36,081	14,429	5,430	19,078
Hartland	1,447	633,670	.056	159,290	99.3	47,525	28,925	9,450	13,375
Highland Plt.	46	73,840	.076	5,656	102.1	5,538		5,580	321
Jackman	984	1,344,840	.052	70,532	101.9	100,863	56,000	(a)	(a)
Madison	3,935	4,181,574	.097	408,550	99.9	313,618	98,805	560*	86,416
Mercer	272	232,015	.115	26,928	91.3	17,401	355	2,160	12,406
Moose River	205	387,725	.045	17,610	99.4	29,079	(a)	(a)	(a)
Moscow	559	2,876,890	.070	201,751	99.9	215,767		6,464	10,074
New Portland	620	654,850	.088	58,053	95.9	49,114	29,221	(a)	(a)

SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Norridgewock	1,634	\$ 971,835	.150	\$147,176	94.8	\$ 72,888	\$ 54,900	\$ 6,128	\$ 18,691
Palmyra	1,009	504,490	.160	81,381	95.3	37,837	152	532	19,281
Pittsfield	4,010	5,340,625	.082	440,703	96.5	400,547	213,925	23,748	11,175
Pleasant Ridge Plt.	108	3,236,310	.040	129,525	100.0	242,723		7,027	13,782
Ripley	317	203,460	.112	23,034	98.0	15,260		600	4,640
St. Albans	927	839,340	.098	82,843	86.6	62,951	4,450	7,712	29,046
Skowhegan	7,661	28,286,960	.0304	865,447	98.8	2,121,522	278,452	1,498*	217,794
Smithfield	382	485,125	.096	46,929	103.9	36,384	12,766	1,820	5,587
Solon	669	845,505	.078	66,438	101.0	63,413	1,960	3,620	18,669
Starks	306	330,290	.090	29,990	93.6	24,772	10,000	763	6,026
The Forks Plt.	53	248,248	.056	13,938	101.5	18,619	(a)	(a)	(a)
West Forks Plt.	93	227,585	.043	9,843	100.4	17,069		(a)	(a)

WALDO COUNTY

Belfast	6,140	19,493,500	.0346	678,579	97.4	1,462,013	29,737	5,142	66,107
Belmont	295	256,760	.092	23,838	102.3	19,257		215	9,591
Brooks	758	479,610	.121	58,447	88.8	35,971	13,750	(a)	(a)
Burnham	755	383,554	.176	67,938	91.3	28,767	91	4,608	13,710
Frankfort	692	418,571	.132	55,662	80.0	31,393	5,600	14,773	41,528
Freedom	406	251,705	.124	31,502	92.9	18,878		(a)	(a)
Islesboro	444	1,089,940	.084	91,906	100.3	81,746	2,000	1,667	54,008
Jackson	220	165,180	.120	19,975	93.9	12,389		290	11,765
Knox	439	624,175	.076	47,698	93.5	46,813	2,194	1,610*	10,334
Liberty	458	622,330	.098	61,342	95.2	46,675		9,333	8,419
Lincolntonville	867	906,700	.080	73,217	99.0	68,003	49	3,376	14,903
Monroe	497	778,226	.057	44,677	87.9	58,367	3	4,024*	35,091
Montville	366	236,150	.134	31,929	92.3	17,711	20,500	461	2,801
Morrill	355	432,265	.068	29,664	101.8	32,420		2,790	1,512
Northport	648	646,720	.108	70,284	97.5	48,504	5	58	15,035
Palermo	528	447,190	.108	48,747	98.8	33,539	3,229	3,278	7,910
Prospect	412	208,549	.138	29,059	94.5	15,641	4	500	7,935
Searsmont	628	415,690	.116	48,661	96.6	31,177		283*	9,747
Searsport	1,838	12,173,270	.0265	323,805	130.9	912,995	470,000	10,476	55,282
Stockton Springs	980	2,331,700	.034	86,786	96.0	189,878		2,030	30,276
Swanville	514	508,471	.062	31,813	94.3	38,135		1,399*	15,116
Thorndike	457	308,050	.108	33,559	92.5	23,104		3,357*	17,794
Troy	469	342,040	.080	27,726	99.5	25,653		(a)	(a)
Unity	983	1,895,705	.055	105,024	98.2	142,178	147	5,319	19,621
Waldo	395	237,880	.111	26,660	94.4	17,841	7	1,931	1,931
Winterport	2,088	2,525,223	.061	155,257	91.1	189,392		6,164	110,095

WASHINGTON COUNTY

Addison	744	507,455	.076	39,092	97.5	38,059		(a)	(a)
Alexander	220	296,745	.082	24,486	95.5	22,256	6,858	2,230	11,014
Baileysville	1,863	4,023,050	.096	387,470	100.1	301,729	34,899	4,981	31,796
Baring Plt.	200	208,355	.042	8,916	104.2	15,627		6,315	3,346
Beals	640	205,235	.171	(a)	(a)	15,393	(a)	(a)	(a)
Beddington	14	75,467	.082	6,206	97.2	5,660		(a)	(a)
Calais	4,223	13,612,654	.0335	459,027	92.3	1,020,949	74,393	10,527	40,457
Centerville	47	123,675	.046	5,634	100.0	9,276		(a)	(a)
Charlotte	260	250,325	.088	20,603	100.4	18,774	13,000	(a)	(a)
Cherryfield	780	1,325,870	.035	46,975	100.4	99,440	53	8,799	1,355
Codyville Plt.	38	122,799	.041	5,061	99.6	9,210		1,867	7,958
Columbia	219	231,980	.077	18,033	94.7	17,399			13,814
Columbia Falls	442	439,115	.080	35,507	97.7	32,934	2,000	6,299	5,062
Cooper	106	272,360	.044	12,065	(a)	20,427	(a)	(a)	(a)

WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1965			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Crawford	83	\$ 66,411	.117	\$ 7,833	102.1	\$ 4,981	\$ (a)	\$ (a)	\$ (a)
Cutler	654	374,082	.065	24,554	95.5	28,056	(a)	(a)	(a)
Danforth	821	899,290	.061	55,475	74.2	67,447	15,540	2,731	19,022
Deblois	26	64,404	.091	5,900	100.3	4,830	(a)	(a)	(a)
Dennysville	303	378,789	.043	16,504	97.8	28,409	(a)	3,393	11,753
East Machias	1,198	623,128	.131	82,392	98.3	46,735	11,200	(a)	(a)
Eastport	2,537	5,733,543	.041	236,370	92.6	430,016	72,099	15,848	55,290
Grand Lake Stream Plt.	219	393,130	.070	27,696	99.2	29,485	11	2,609	12,976
Harrington	717	416,360	.089	37,494	95.6	31,227	(a)	(a)	(a)
Jonesboro	428	532,768	.056	30,135	99.2	39,958	(a)	(a)	(a)
Jonesport	1,563	1,655,222	.045	75,490	118.3	124,142	(a)	21,832	17,994
Lubec	2,684	6,608,890	.026	173,442	97.8	495,667	(a)	(a)	(a)
Machias	2,614	1,316,682	.125	165,855	(a)	98,751	(a)	(a)	(a)
Machiasport	980	487,814	.107	52,760	100.8	36,586	(a)	(a)	(a)
Marshfield	267	174,325	.116	20,387	97.4	13,074	(a)	(a)	(a)
Meddybemps	86	74,996	.176	13,253	91.5	5,625	(a)	(a)	(a)
Milbridge	1,101	1,028,950	.068	70,719	95.8	77,171	8,196	3,303	12,475
Northfield	79	173,662	.042	7,345	102.0	13,025	(a)	(a)	(a)
Pembroke	871	363,755	.116	42,655	95.4	27,282	2,027	8,527	10,584
Perry	564	694,815	.050	35,107	95.2	52,111	13,000	(a)	(a)
No. 14. Plt.	63	113,368	.064	7,313	97.9	8,503	2,695	1,144	4,115
No. 21 Plt.	56	81,840	.073	6,034	(a)	6,138	(a)	2,896	1,413
Princeton	829	819,480	.068	56,358	99.2	61,461	27,000	13,445	15,580
Robbinston	476	260,220	.115	30,260	99.2	19,517	(a)	(a)	(a)
Roque Bluffs	152	62,476	.156	9,833	105.0	4,686	(a)	(a)	(a)
Steuben	673	1,893,856	.032	61,098	101.7	142,039	55,005	3,655	8,825
Talmadge	58	141,230	.0325	4,620	99.2	10,592	(a)	(a)	(a)
Topsfield	201	572,205	.033	19,009	100.3	42,915	183	806	6,267
Vanceboro	389	282,620	.092	26,253	97.7	21,197	1,218	2,098*	6,104
Waite	73	123,440	.083	10,306	100.0	9,258	(a)	(a)	(a)
Wesley	145	127,707	.135	17,316	(a)	9,578	(a)	(a)	(a)
Whiting	339	1,060,535	.0283	30,202	96.9	79,540	(a)	(a)	(a)
Whitneyville	229	211,720	.170	36,115	96.8	15,879	7,500	7,377	4,534

YORK COUNTY

Acton	501	984,995	.098	96,938	97.9	73,875	28,852	16,750	6,580
Alfred	1,201	3,389,935	.032	109,270	91.4	254,245	(a)	9,623	11,287
Arundel	907	1,024,386	.076	78,624	98.6	76,829	39,300	14,293	12,539
Berwick	2,738	3,588,830	.064	231,530	98.5	269,162	112,710	32,320	48,506
Biddeford	19,255	77,479,235	.020	1,566,841	94.2	5,810,943	2,123,898	13,160	91,200
Buxton	2,339	3,920,624	.082	323,219	97.0	294,047	47,245	19,726	65,784
Cornish	816	520,720	.0142	74,503	94.6	39,054	6,500	3,800	23,990
Dayton	451	940,361	.062	58,671	98.9	70,527	6,432	4,067	3,940
Eliot	3,133	6,876,777	.032	222,294	99.3	515,758	4,081	5,892	13,608
Hollis	1,195	2,182,650	.079	173,332	99.7	163,699	12,000	6,194	25,279
Kennebunk	4,551	9,899,080	.064	637,156	98.3	742,431	425,131	56,791	88,694
Kennebunkport	1,851	8,784,650	.040	352,853	95.3	658,849	46,000	24,033	114,425
Kittery	10,689	9,721,283	.0715	699,850	98.8	729,096	437,964	322,428	72,190
Lebanon	1,534	1,012,882	.142	145,035	100.1	75,966	(a)	8,294	9,369
Limerick	907	795,920	.108	86,667	94.3	59,694	15,267	9,108	6,325
Limington	839	476,275	.186	89,211	93.2	35,721	523	(a)	11,314
Lyman	529	650,901	.098	64,256	95.7	48,818	40,680	2,587	17,294
Newfield	319	481,202	.106	51,302	(a)	36,090	(a)	(a)	(a)
North Berwick	1,844	2,772,311	.066	184,350	89.7	207,923	36,491	19,989	26,006
Old Orchard Beach	4,580	12,231,925	.074	908,249	95.6	917,394	893,461	34,849	77,723
Parsonsfield	869	778,615	.142	111,220	95.5	58,396	5,550	58,581	12,669
Saco	10,515	17,881,890	.072	1,294,882	88.1	1,341,142	857,911	1,213	1,612*
Sanford	14,962	56,214,520	.0259	1,466,878	97.7	4,216,089	350,000	307,206	266,253*
Shapleigh	515	617,321	.146	90,555	97.6	46,299	(a)	6,871	8,868
South Berwick	3,112	2,689,450	.077	209,341	97.7	201,709	3,796	3,896	12,910
Waterboro	1,059	3,036,500	.042	128,391	100.1	227,738	(a)	(a)	(a)
Wells	3,528	13,192,350	.062	821,040	97.7	989,426	550,260	19,113	105,363
York	4,663	27,871,152	.0285	797,998	99.1	2,090,336	99,286	18,718	78,783

(a) Information not available.

† Exceeds debt limit.

* Denotes red figure.