

# **MAINE STATE LEGISLATURE**

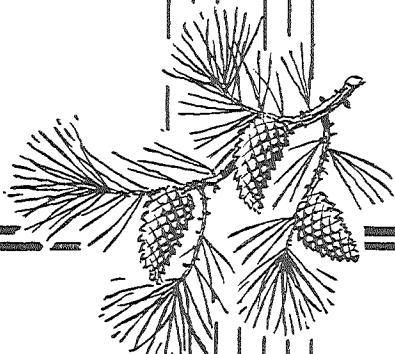
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48th. REPORT  
OF THE  
*State Auditor*

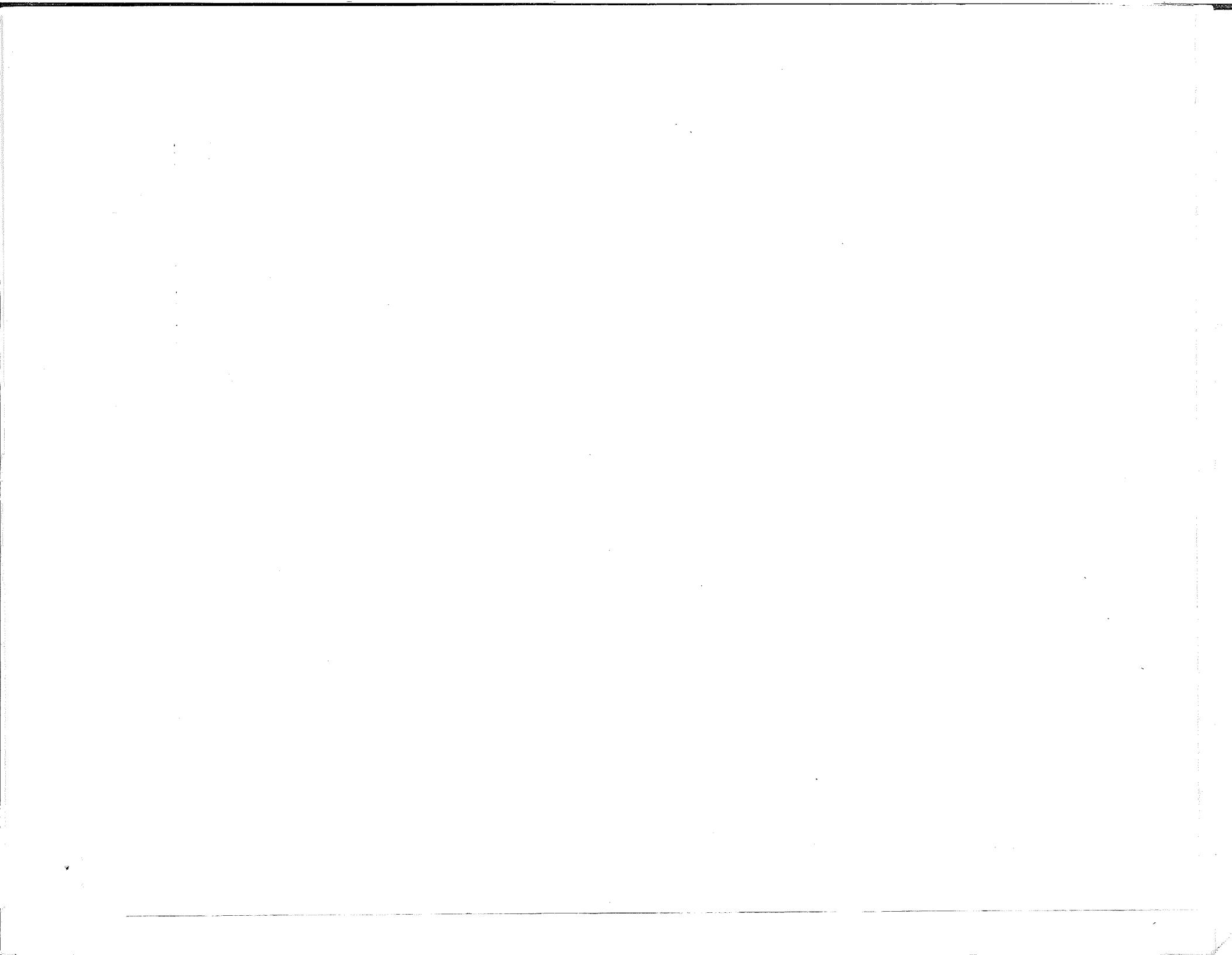


STATE OF MAINE



FOR PERIOD  
**JULY 1, 1966 to JUNE 30, 1967**  
*Armand G. Sansoucy*  
STATE AUDITOR

OCT 28 1968





## FORTY-EIGHTH 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 1966-67 fiscal year were officially closed September 18, 1967.



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



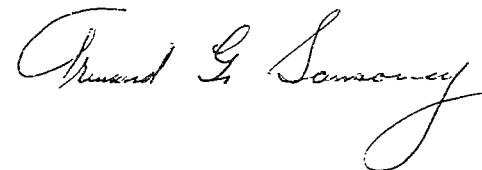
January 16, 1968

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, 1967. The financial data presented herewith are based upon the accounting records maintained in the Bureau of Accounts and Control.

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, 1967, 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 black ink, appearing to read "Edmund G. Samsony".

State Auditor

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**PERSONNEL**  
**OFFICE OF THE STATE AUDITOR**

Armand G. Sansoucy, State Auditor

Garland C. Lewis, Deputy State Auditor

Paul H. Allen, Supervisor	Seward G. Leavitt, Asst. Auditor
Leo J. Arau, Asst. Auditor	Robert L. Libby, Asst. Auditor
Forest R. Bradeen, Senior Auditor	Merle A. MacDonald, Junior Auditor
Harold E. Brann, Jr., Asst. Auditor	Donald C. Newman, Senior Auditor
Carol H. Clough, Clerk Typist	Roscoe M. Parsons, Director of Audits
Spooner S. Davis, Supervisor	George J. Rainville, Junior Auditor
Maurice R. Dubois, Junior Auditor	Robert G. Redman, Supervisor
Jacques P. Dupont, Junior Auditor	Robert E. Soper, Senior Auditor
C. Newell Dyke, Director of Audits	William S. Stetson, Senior Auditor
Shepard M. Emery, Supervisor	Douglas M. Strand, Supervisor
Lorraine D. Furlong, Secretary	Stanley R. Sumner, Senior Auditor
Leslie J. Hann, Supervisor	Edmond R. Tartre, Supervisor
Kendall P. Hanna, Director of Audits	Sandra R. Vigneault, Clerk Typist
Roger A. LaRochelle, Senior Auditor	William C. Webber, Junior Auditor

## COMMENTARY

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:

1. To perform a post-audit of all accounts and other financial records of the state government or any department or agency thereof, including the judiciary and the Executive Department of the Governor, and to report annually on this audit, and at such other times as the legislature may require;
2. To install uniform accounting systems and perform annual post-audits of all accounts and other financial records of the several counties;
3. To install uniform accounting systems and perform audits for cities, towns, and villages, are required by Title 30, Sections 5251-5253;
4. To install uniform accounting systems and perform post-audits for the clerks of superior courts and probation officers;
5. To perform a post-audit of all accounts and other financial records of the state colleges, the Maine Port Authority and the Maine Forestry District;
6. 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.

\* \* \* \*

To review Title 5, Sections 241-245, Maine Revised Statutes Annotated of 1964, as amended, it would appear that it was intended that the Department of Audit, under the direction of the State Auditor, should be

independent of the financial operations of the State Government and as indicated shall make a report annually of his findings and recommendations to the Legislature, or as otherwise indicated, to the Governor and Attorney General. This requirement has been extended, however, to the preparation of an individual report of each audit completed and furnished to the department or agency involved.

The audits were made in conformance with generally accepted auditing standards and included all procedures considered necessary or appropriate in the respective circumstances.

\* \* \* \*

### 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 1966-67 fiscal year is as follows:

State Departments .....	72
Institutions .....	10
Colleges .....	5
Vocational Schools .....	5
Quasi-Independent Agencies .....	8
Examining Boards .....	22
Public Administrators .....	16
Total .....	138

Funds available to finance operations of the Division amounted to \$145,704 being comprised principally of legislative appropriations. Expenditures were \$130,889 of which \$120,667 was expended for personal services; \$6,102 for travel expenses; and \$4,120 for other operating expenses.

In order to provide continuing post-audits of the various State departments, institutions, colleges, commissions, and agencies, a program of examination has been undertaken. These were designed to determine the continuity of existing accepted accounting practices and internal controls, and further to follow-up on recommendations made in the interest of improvement. These examinations also included sufficient testing of documentary evidence and other matters to assure the auditors as to the validity of the transactions tested and the effectiveness of the accounting practices and internal controls. These examinations are made on an annual basis and the reports thereof have been submitted to the

Commissioner of Finance and Administration, State Controller, the Department head, and when required by law to the Governor and Attorney General.

As in the past several years, our audit program endeavors to effect as currently as possible a continuous post-audit of departments and agencies. However, this program has been affected by difficulty in obtaining qualified personnel.

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

Information acquired in the annual review of financial operations of the departments and of the State as a whole, has resulted in administrative consideration, in the interest of establishing or strengthening internal controls and procedures, and increasing efficiency.

#### RECOMMENDATIONS . . . .

Within the last several years many programs have been initiated or expanded which involve federal participating funds. These programs are currently being administered by the various participating state departments. Due to the volume of federal participating funds currently received, which must be used in strict conformity with federal regulations, it is believed that attention should be given to the establishment of a central agency, wherein these funds and the regulatory provisions governing their use may be reviewed. The primary responsibility of such agency being to determine that maximum use is being realized from such available federal funds.

Occasionally certain state departments offer, for sale by public bid, materials no longer needed. It is recommended that a list of such

items to be sold be first circulated to potentially interested state departments, institutions and schools to afford these activities the opportunity of purchasing such inventory items prior to bidding by private concerns.

It is also recommended that state departments and agencies review their fiscal policies and procedures to assure proper use of the encumbrance system. Goods and services received within a fiscal period should be charged to funds appropriated for that period by either direct payment, or deferred payment by means of funds reserved within the encumbrance system. Such charges, if withheld and paid from the ensuing fiscal year's appropriated funds may result in a violation of Title 5, Section 1583, Maine Revised Statutes Annotated of 1964.

It is recommended that funds received by the Waterville School of Practical Nursing for restitution of a prior deficiency be distributed to the proper accounts. Such funds have been carried as a suspense item since November 1965.

\* \* \* \*

Within the past fiscal year this department was requested to perform certain audits for the benefit of and by guide lines prescribed by the United States Department of Health, Education and Welfare. This assignment was undertaken in order to acquaint members of our staff with program budgeting, performance auditing, and compliance reporting, as required by the federal audit guide lines. The experience gained, from an educational standpoint, proved very beneficial to the department.

\* \* \* \*

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.

**STATE TREASURY DEPARTMENT**  
**RECEIPTS, DISBURSEMENTS AND BALANCES**  
**FISCAL YEAR ENDED JUNE 30, 1967**

TREASURER'S CASH BALANCE—July 1, 1966:

Demand Accounts .....	\$ 3,939,690
Time Savings .....	18,180,648
Cash Advances .....	52,500
	<u>\$ 22,172,838</u>

RECEIPTS:

Demand Accounts .....	465,380,525
Time Savings .....	35,724,034
Cash Advances Returned .....	3,325
	<u>501,107,884</u>
	<u>\$523,280,722</u>

DISBURSEMENTS:

Demand Accounts .....	464,431,073
Time Savings .....	32,290,894
Cash Advances .....	3,475
	<u>496,725,442</u>

TREASURER'S CASH BALANCES—June 30, 1967:

Demand Accounts .....	4,889,143
Time Savings .....	21,613,788
Cash Advances .....	52,350
	<u>\$ 26,555,280</u>

Excludes—U. S. Treasury Deposits of Employment Security Fund.

**SUMMARY OF STATE CONTROLLER'S  
DISTRIBUTION OF CASH BY FUND**

**1966 - 1967**

	Equity in Treasurer's Cash	Time Savings	Deposits with U. S. Treasury	Petty Cash
General Fund .....	\$2,733,076	\$ 6,944,000		\$ 7,190
Highway Fund .....	417,218			2,950
Employment Security Fund .....	247,374		\$39,315,053	
Special Revenue Fund .....	819,740	5,530,000		2,190
Bond Funds .....	372,357	3,875,000		
Public Service Enterprises Funds .....	262,318	104,437		35,620
Working Capital Funds .....	842,518	1,574,000		4,400
Trust and Agency Funds .....	1,856,466	1,368,551		
Institutional Farms .....	42,658	7,800		
Treasurer's Memo Investment Account .....	( 2,704,582)	2,210,000		
	<u>\$4,889,143</u>	<u>\$21,613,788</u>	<u>\$39,315,053</u>	<u>\$52,350</u>

## SUMMARY OF CASH LOCATION

1966 - 1967

	Demand Deposits	Time Savings	U. S. Treasury Deposits	Petty Cash
Washburn Trust Company, Ashland .....	\$ 11,875	\$ 107,000	\$	\$
Depositors Trust Company, Augusta .....	1,962,107	2,389,100		
First National Granite Bank, Augusta .....	1,475,317	501,487		
Eastern Trust and Banking Company, Bangor .....	30,308	787,000		
Eastern Trust and Banking Company, Machias .....	9,118			
Eastern Trust and Banking Company, Old Town .....	10,122			
Merchants National Bank, Bangor .....	63,567	330,000		
Merrill Trust Company, Bangor .....	177,102	1,250,000		
Bar Harbor Banking and Trust Company, Bar Harbor .....	9,823			
First National Bank, Bar Harbor .....	37,106	200,000		
First National Bank, Biddeford .....	31,413			
Federal Trust Company, Waterville .....	40,405	804,066		
Federal Trust Company, Bingham .....	15,845			
Federal Trust Company, Skowhegan .....	11,059			
Camden National Bank, Camden .....	16,751			
Aroostook Trust Company, Caribou .....	38,949	100,000		
First National Bank, Damariscotta .....	18,802			
Liberty National Bank, Ellsworth .....	24,302			
Union Trust Company, Ellsworth .....	27,165			
First National Bank, Farmington .....	10,348			
Peoples National Bank, Farmington .....	13,193			
First National Bank, Fort Fairfield .....	12,527			
National Bank of Gardiner, Gardiner .....	16,575	100,000		
Guilford Trust Company, Greenville .....	17,102			
First National Bank, Houlton .....	16,238			
Houlton Trust Company, Houlton .....	15,292	114,000		
Ocean National Bank, Kennebunk .....	18,213			
First Manufacturers National Bank, Lewiston .....	45,113	1,700,000		
Lincoln Trust Company, Lincoln .....	10,831			
Livermore Falls Trust Company, Livermore Falls .....	15,717	170,000		
Millinocket Trust Company, Millinocket .....	17,169			
Newport Trust Company, Newport .....	12,176	675		
Norway National Bank, Norway .....	15,965	100,000		
Katahdin Trust Company, Patten .....	10,970			
First National Bank, Pittsfield .....	13,196			
Canal National Bank, Portland .....	131,029	1,700,000		
Casco Bank and Trust Company, Portland .....	144,541	750,000		
First National Bank of Portland, Portland .....	168,301	3,000,000		
Northern National Bank, Presque Isle .....	100,829	500,000		

	Demand Deposits	Time Savings	U. S. Treasury Deposits	Petty Cash
Rumford Bank and Trust Company, Rumford .....	18,144	370,000		
Rumford Bank and Trust Company, Rangeley .....	14,088			
Sanford Trust Company, Sanford .....	18,769	50,000		
Westbrook Trust Company, Westbrook .....	21,681	129,810		
Androscoggin County Savings Bank, Lewiston .....		283,953		
Auburn Savings Bank, Auburn .....		319,505		
Auburn Savings and Loan Association, Auburn .....		74,000		
Augusta Savings Bank, Augusta .....		115,244		
Augusta Savings and Loan Association, Augusta .....		225,000		
Bangor Savings Bank, Bangor .....		290,000		
Savings and Loan Association of Bangor, Bangor .....		160,000		
Bath Savings Institution, Bath .....		50,000		
Bethel Savings Bank, Bethel .....		160,000		
Biddeford Savings Bank, Biddeford .....		226,921		
Brewer Savings Bank, Brewer .....		15,921		
Brunswick Savings Institution, Brunswick .....		295,689		
Deering Savings and Loan Association, Portland .....		20,000		
Eastport Savings Bank, Eastport .....		60,000		
Calais Federal Savings and Loan Association, Calais .....		121,000		
Cumberland Savings and Loan Association, Portland .....		500,000		
Federal Loan and Building Association, Portland .....		150,000		
Franklin County Savings Bank, Farmington .....		454,227		
Gardiner Savings Institution, Gardiner .....		456,188		
Gorham Savings Bank, Gorham .....		30,000		
Hallowell Loan and Building Association, Hallowell .....		10,000		
Houlton Savings Bank, Houlton .....		53,488		
Kennebec Savings Bank, Augusta .....		83,966		
Kennebec Federal Savings and Loan Association, Waterville .....		85,000		
Kennebunk Savings Bank, Kennebunk .....		25,500		
Kingfield Savings Bank, Kingfield .....		20,000		
Maine Savings Bank, Portland .....		350,120		
Maine Savings and Loan Association, Portland .....		90,000		
Mechanics Savings Bank, Auburn .....		29,213		
Norway Savings Bank, Norway .....		68,300		
Oxford County Savings and Loan Association, South Paris .....		28,000		
Penobscot Savings Bank, Bangor .....		70,000		
Peoples Savings Bank, Lewiston .....		315,000		
Piscataquis Savings Bank, Dover-Foxcroft .....		31,671		
Portland Savings Bank, Portland .....		498,943		
Rockland Savings Bank, Rockland .....		15,000		
Saco and Biddeford Savings Institution, Saco .....		164,610		
Sanford Institution for Savings, Sanford .....		20,000		
Sanford Savings and Loan Association, Sanford .....		105,000		

	Demand Deposits	Time Savings	U. S. Treasury Deposits	Petty Cash
Savings and Loan Association of Old Town, Old Town .....				
Rockland Building and Loan Association, Rockland .....	12,000			
Skowhegan Savings Bank, Skowhegan .....	10,000			
South Paris Savings Bank, South Paris .....	11,134			
South Portland Savings and Loan Association, South Portland .....	26,252			
Springvale National Bank, Springvale .....	66,000			
Waterville Savings Bank, Waterville .....	5,000			
Waterville Savings and Loan Association, Waterville .....	47,305			
York County Savings Bank, Biddeford .....	50,000			
York Savings and Loan Association, Biddeford .....	101,500			
United States Treasury, Washington D. C. ....	60,000			
			39,315,053	
Department of Agriculture .....				75
American Airline .....				425
Department of Mental Health and Corrections .....				2,170
Department of Health and Welfare .....				85
Department of Education .....				1,650
State Library .....				25
Park Commission .....				2,275
Baxter State Park .....				320
Bureau of Taxation .....				65
State Treasurer .....				100
Highway Department .....				1,050
Motor Vehicle Division .....				875
State Police .....				1,000
Public Utilities Commission .....				25
Inland Fisheries and Game .....				50
Sanitary Engineering Division of Health and Welfare .....				40
Board of Nursing .....				50
Bureau of Watercraft Registration .....				50
Gorham State College .....				2,000
Liquor Commission .....				33,750
Toll Bridges .....				520
Maine State Ferry Service .....				1,350
Maine State Prison Farm .....				400
Seed Potato Board .....				4,000
<b>TOTALS .....</b>	<b>\$4,889,143</b>	<b>\$21,613,788</b>	<b>\$39,315,053</b>	<b>\$52,350</b>

### SUMMARY OF INVESTMENTS

(Except Retirement System)

AS OF JUNE 30, 1967

	General Fund	Highway Fund	Other Special Revenue Funds and Public Service Enterprises	All Other Funds	Trust and Guarantee Deposits	TRUST FUNDS Lands Reserved for Public Uses	Permanent School Funds	Other Funds	Total All Funds
<b>BONDS:</b>									
U. S. Government .....	\$ 7,650,682	\$ 7,921,345	\$ 1,611,927	\$ 810,794	\$2,324,203	\$ 119,000	\$198,000	\$ 478,500	\$21,114,451
Canadian Government .....					35,000				35,000
Puerto Rico .....					40,000				40,000
Utilities .....					125,000	1,040,000		1,000	1,166,000
Railroads .....					4,000	459,000		5,000	468,000
Industrials .....						129,000			129,000
State and Municipal .....					464,000			42,000	506,000
Other .....						87,000			87,000
<b>TOTAL BONDS</b> .....	<b>7,650,682</b>	<b>7,921,345</b>	<b>1,611,927</b>	<b>810,794</b>	<b>2,992,203</b>	<b>1,834,000</b>	<b>198,000</b>	<b>526,500</b>	<b>23,545,451</b>
Unamortized Premiums on Bonds .....						33,797	1,567	669	36,033
Discount on Bonds .....					( 1,640)	( 22,121)			( 23,761)
<b>NET CARRYING VALUE OF BONDS</b> .....	<b>7,650,682</b>	<b>7,921,345</b>	<b>1,611,927</b>	<b>810,794</b>	<b>2,990,563</b>	<b>1,845,676</b>	<b>199,567</b>	<b>527,169</b>	<b>23,557,723</b>
<b>STOCK:</b>									
Financial .....					1,895	5,936		221,611	229,442
Industrial .....					1,444			781,311	782,755
Insurance .....						24,763		261,900	286,663
Utilities .....						17,975		267,644	285,619
Railroads .....								9,375	9,375
Canadian .....								23,450	23,450
Other .....				300					300
<b>CARRYING VALUE OF STOCK</b> .....				<b>300</b>	<b>3,339</b>	<b>48,674</b>		<b>1,565,291</b>	<b>1,617,604</b>
<b>FARM HOME MORTGAGE LOANS</b> .....	<b>2,951,888</b>	<b>4,966,808</b>	<b>10,018,935</b>	<b>494,582</b>	<b>397,180</b>	<b>205,417</b>	<b>325,200</b>		<b>19,360,010</b>
<b>STATE OWNED PROPERTY:</b>									
Foreclosed Mortgages .....							62		62
<b>TOTAL—ALL INVESTMENTS</b> .....	<b>\$10,602,570</b>	<b>\$12,888,153</b>	<b>\$11,630,862</b>	<b>\$1,305,676</b>	<b>\$3,391,082</b>	<b>\$2,099,829</b>	<b>\$524,767</b>	<b>\$2,092,460</b>	<b>\$44,535,399</b>

## **GENERAL FUND**

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

General fund assets decreased by \$5,000,000 during the fiscal year ended June 30, 1967 as compared to the prior fiscal period, occurring principally within the cash and investment accounts.

Cash and investments were verified either by physical count or direct confirmation and the advances to other funds for working capital advances were accounted for in the respective funds.

Receivables include the assessment of certain taxes as provided by statute, amounts due from the Federal Government as participating costs for authorized programs and other tuitions, services and fees. Unsettled accounts due the State for services rendered are verified, on a test basis, during the year to verify their asset value. Adequate reserves are periodically established to cover estimated losses.

Liabilities consist principally of current accounts payable, amounts due to other funds and items held in suspense for distribution in the ensuing year. Such funds as are held for future distribution consist of county taxes, prepayments for educational purposes and public health and welfare monies. The amount shown as 'due to other funds' consists principally of the amount due to the Special Revenue Fund for the undistributed Forestry District Tax. This amount was distributed in the ensuing fiscal year.

The decrease in reserves amounting to \$13,000,000 as compared with the previous fiscal year, resulted for the most part from decreases in encumbered balances carried forward to the 1967-68 fiscal year and balances reserved for nonrecurring items.

The surplus of the general fund is segregated as appropriated surplus and unappropriated surplus. Appropriated surplus constitutes those surplus funds conditionally set aside for specific purposes, while unappropriated surplus represents those funds available for legislative distribution.

## **OPERATIONS:**

The statement of operations indicated revenues of \$122,000,000 for the year, an increase of \$5,000,000 over that of the previous fiscal period. This increase was reflected principally in revenues resulting from assessments of sales taxes and receipts from the federal government for health and education purposes and other joint federal-state programs.

Expenditures for the fiscal period amounted to \$128,000,000 and represented an increase of \$16,000,000 over those of the previous year. The majority of this increase occurred within the expenditures for education and libraries, health and welfare programs and general administration.

Revenues to finance appropriations amounted to \$99,025,111 while revenues credited directly to departments totaled \$22,874,622 which included federal grants of \$20,105,958 for assistance on education and welfare programs.

## 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	Fiscal Year Ended		Increase or Decrease*
	June 30, 1967	June 30, 1966	
<b>RECOGNIZED ASSETS</b>			
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 2,733,076	\$ 4,630,961	\$ 1,897,885*
Cash—Other .....	6,951,190	8,256,040	1,304,850*
Investments .....	10,602,570	11,749,103	1,146,533*
Taxes and Accounts Receivable (net) .....	4,928,887	4,587,733	341,154
Due from Other Funds .....	80,818	80,510	308
Working Capital Advances (contra) .....	4,890,513	5,890,513	1,000,000*
Other Assets .....	148,681	113,173	35,508
Contracts with Canadian National Railways 1959-85 .....	633,333	666,667	33,334*
Total Recognized Assets .....	<b>\$30,969,068</b>	<b>\$35,974,700</b>	<b>\$ 5,005,632*</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 989,788	\$ 838,634	\$ 151,154
Due to Other Funds .....	1,005,641	609,011	396,630
Other Current Liabilities .....	2,555,594	2,213,822	341,772
Total Liabilities .....	<b>4,551,023</b>	<b>3,661,467</b>	<b>889,556</b>
<b>RESERVES</b>			
Authorized Expenditures for Operations .....	3,510,559	9,925,666	6,415,107*
Authorized Expenditures for Nonrecurring Items .....	5,524,098	11,062,449	5,538,351*
State Contingent Account .....	450,000	450,000	
Contingencies .....		72,408	72,408*
Appropriated Surplus .....	24,000	1,258,453	1,234,453*
Total Reserves .....	<b>9,508,657</b>	<b>22,768,976</b>	<b>13,260,319*</b>
<b>SURPLUS</b>			
Appropriated:			
Operating Capital .....	2,000,000	2,000,000	
Advances to Other Funds (contra) .....	4,890,513	5,890,513	1,000,000*
Bar Harbor Ferry Terminal .....	633,333	666,667	33,334*
Advances to Other Funds .....	80,510	80,510	
Unappropriated .....	7,604,356	8,637,690	1,033,334*
Total Surplus .....	9,305,032	906,567	8,398,465
Total Liabilities, Reserves, and Surplus .....	<b>\$30,969,068</b>	<b>\$35,974,700</b>	<b>\$ 5,005,632*</b>

GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended		Increase or Decrease*
	June 30, 1967	June 30, 1966	
<b>REVENUES</b>			
State Tax on Wild Lands .....	\$ 1,247,187	\$ 1,206,132	\$ 41,055
Inheritance and Estate Tax .....	4,871,221	4,932,356	61,135*
Sales and Use Tax .....	54,669,067	52,314,761	2,354,306
Cigarette Tax .....	10,428,811	10,460,990	32,179*
Tax on Public Utilities .....	3,726,677	3,492,105	234,572
Tax on Insurance Companies .....	3,515,280	3,184,496	330,784
Commission on Pari Mutuels .....	1,384,391	1,342,139	42,252
Other Taxes .....	1,284,307	1,259,640	24,667
From Federal Government .....	20,206,599	18,423,836	1,782,763
From Cities, Towns, and Counties .....	994,889	948,550	46,339
Service Charges for Current Services .....	3,946,342	3,613,570	332,772
Liquor and Beer (net) .....	13,344,247	12,631,032	713,215
Other Revenues .....	2,280,715	2,025,468	255,247
Transfers From Other Operating Funds .....		711,319	711,319*
Total Revenues .....	<b>\$121,899,733</b>	<b>\$116,546,394</b>	<b>\$ 5,353,339</b>
<b>EXPENDITURES</b>			
General Administration .....	\$ 7,141,284	\$ 5,291,248	\$ 1,850,036
Protection of Persons and Property .....	3,042,058	3,019,793	22,265
Development and Conservation of Natural Resources .....	4,736,836	4,075,767	661,069
Health, Welfare, and Charities .....	33,931,425	32,135,669	1,795,756
Mental Health and Corrections .....	16,577,036	14,284,345	2,292,691
Education and Libraries .....	50,375,044	41,212,488	9,162,556
Recreation and Parks .....	827,043	783,933	43,110
Miscellaneous .....	136,640	708,043	571,403*
Contributions and Transfers to Other Funds .....	9,198,701	8,889,825	308,876
Debt Retirement .....	1,020,000	1,020,000	
Interest on Bonded Debt .....	797,710	480,335	317,375
Total Expenditures .....	<b>\$127,783,777</b>	<b>\$111,901,446</b>	<b>\$15,882,331</b>

GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS		Fiscal Year Ended June 30, 1967
BALANCE AT BEGINNING OF YEAR .....		\$ 906,567
<b>ADDITIONS</b>		
Available Funds .....	\$128,094,698	
Departmental Expenditures .....	120,378,737	
Excess of Available Funds Over Expenditures .....	7,715,961	
Balances Carried Forward—June 30, 1967 .....	3,510,559	
Unexpended Balances Lapsed .....		4,205,402
Actual Revenue .....	99,025,111	
Appropriations by Regular Session of 102nd Legislature .....	95,335,111	
Excess of Actual Revenues Over Appropriations .....		3,690,000
Lapsed Balances From Appropriations From Unappropriated Surplus .....		203,763
Annual Payment on Canadian National Railways Contract .....		33,333
Return of Working Capital Advances .....		1,000,000
Decrease in Reserve for Contingencies .....		1,306,860
Adjustment of Prior Years' Transactions .....		114,907
Total .....		11,460,832
<b>DEDUCTIONS</b>		
Appropriations From Unappropriated Surplus .....	1,762,023	
Restoration of Contingent Account .....	343,840	
Restoration of Group Life Insurance Fund .....	49,937	
Total .....		2,155,800
<b>BALANCE AT END OF YEAR .....</b>		<b>\$ 9,305,032</b>

## **GENERAL HIGHWAY FUND**

### **GENERAL HIGHWAY FUND**

General highway fund assets are represented principally by investments, receivables, advances to other funds and amounts due from the proceeds of bonds authorized not yet issued. Investments, consisting principally of United States Government short term obligations were verified by written confirmation.

Accounts receivable amounted to \$5,730,800 and were comprised principally of gasoline taxes and matching funds due from the United States Bureau of Public Roads as its participating share of approved projects. Unpaid federal receivables were verified by written communication while others were verified only to the extent deemed necessary in the circumstances.

Working capital advances made to the highway garage account and advances to toll bridge funds have been checked with the corresponding funds.

The surplus account is segregated to indicate that portion which has been conditionally advanced to other funds and bridges. The unappropriated portion being that part available for allocation for highway purposes.

The unappropriated surplus account showed a net increase of \$1,325,596 for the fiscal year.

Revenues credited to the General Highway Fund during the year amounted to \$68,183,686, a decrease of \$4,000,000 as compared with the previous year, which is attributed to a decrease in federal revenues.

Expenditures for operations and reduction of bonded indebtedness amounted to \$76,373,765 and reflected an increase of \$3,349,318 over the previous year. Increases were noted principally in expenditures for snow removal and contributions and transfers to other funds.

## 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	Fiscal Year Ended		Increase or Decrease*
	June 30, 1967	June 30, 1966	
<b>RECOGNIZED ASSETS</b>			
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 417,218	\$ 2,999,380	\$2,582,162*
Cash—Other .....	2,950	2,450	500
Investments .....	12,888,154	7,156,680	5,731,474
Taxes and Accounts Receivable (net) .....	5,730,853	4,673,137	1,057,716
Due From Other Funds .....	798,525	883,525	85,000*
Working Capital Advances (contra) .....	7,302,584	6,398,419	904,165
Other Assets .....	671,775	890,318	218,543*
Due From Proceeds of Bonds Authorized—Not Issued .....	10,776,342	15,090,531	4,314,189*
Total Recognized Assets .....	<b>\$38,588,401</b>	<b>\$38,094,440</b>	<b>\$ 493,961</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 417,257	\$ 69,844	\$ 347,413
Due to Other Funds .....	65,697	84,478	18,781*
Other Current Liabilities .....	124,766	262,391	137,625*
Total Liabilities .....	<b>607,720</b>	<b>416,713</b>	<b>191,007</b>
<b>RESERVES</b>			
Authorized Expenditures for Operations .....	<b>25,994,640</b>	<b>27,017,282</b>	<b>1,022,642*</b>
<b>SURPLUS</b>			
Appropriated:			
Advances to Other Funds (contra) .....	7,302,584	6,398,419	904,165
Advances to Toll Bridges .....	798,525	883,525	85,000*
Passagassawaukeag River Bridge .....	605,264	805,264	200,000*
Plant Nursery .....	9,795	21,591	11,796*
Total Appropriated .....	<b>8,716,168</b>	<b>8,108,799</b>	<b>607,369</b>
Unappropriated .....	<b>3,269,873</b>	<b>2,551,646</b>	<b>718,227</b>
Total Surplus .....	<b>11,986,041</b>	<b>10,660,445</b>	<b>1,325,596</b>
Total Liabilities, Reserves, and Surplus .....	<b>\$38,588,401</b>	<b>\$38,094,440</b>	<b>\$ 493,961</b>

GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended		Increase or Decrease*
	June 30, 1967	June 30, 1966	
<b>REVENUES</b>			
Gasoline Tax (net) .....	\$27,087,315	\$26,392,134	\$ 695,181
Use Fuel Tax (net) .....	1,292,230	1,056,420	235,810
Motor Carrier Tax (net) .....	13,124	17,317	4,193*
Motor Vehicle Registrations and Drivers' Licenses .....	12,116,901	11,727,932	388,969
Other Taxes .....	337,525	549,251	211,726*
From Federal Government .....	23,473,970	28,583,175	5,109,205*
From Cities, Towns, and Counties .....	2,116,432	2,172,442	56,010*
Service Charges for Current Services .....	288,817	279,813	9,004
Other Revenues .....	620,816	729,218	108,402*
Contributions and Transfers From Other Funds .....	836,556	746,586	89,970
Total Revenues .....	\$68,183,686	\$72,254,288	\$4,070,602*
<b>EXPENDITURES</b>			
General Administration .....	\$ 3,285,701	\$ 2,913,442	\$ 372,259
Protection of Persons and Property .....	3,449,063	3,056,524	392,539
Highways and Bridges—			
Highway Construction .....	39,478,401	39,968,903	490,502*
Highway Maintenance .....	11,448,963	11,288,431	160,532
Bridge Construction .....	983,131	1,521,672	538,541*
Bridge Maintenance .....	1,056,779	829,685	227,094
Snow Removal and Sanding .....	7,605,036	6,563,434	1,041,602
Other .....	1,169,539	725,819	443,720
Interest on Bonded Indebtedness .....	1,053,275	797,250	256,025
Debt Retirement .....	2,600,000	4,100,000	1,500,000*
Contributions and Transfers to Other Funds .....	4,243,877	1,259,287	2,984,590
Total Expenditures .....	\$76,373,765	\$73,024,447	\$3,349,318

GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS		Fiscal Year Ended June 30, 1967
BALANCE AT BEGINNING OF YEAR .....		\$2,551,646
ADDITIONS		
Available Funds .....	\$102,898,935	
Expenditures .....	76,373,764	
Excess of Available Funds Over Expenditures .....	26,525,171	
Balance Carried Forward—June 30, 1967 .....	25,994,640	
Unexpended Balances Lapsed .....		530,531
Actual Revenue .....	40,996,458	
Legislative Allocations .....	39,344,311	
Excess of Actual Revenue Over Allocations.....	1,652,147	
Return of Advances—		
Augusta Memorial Bridge .....	40,000	
Joshua Chamberlain Bridge .....	45,000	
Insurance Recovery (Motor Vehicle Division) .....	5,598	
Adjustment of Prior Years' Transactions .....	463,321	
Total .....	5,288,243	
DEDUCTIONS		
Allocations From Unappropriated Surplus—		
Apportioned by Commission .....	1,114,204	
Working Capital Advance—Highway Garage .....	904,166	
Total .....	2,018,370	
BALANCE AT END OF YEAR .....		\$3,269,873

## 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	Fiscal Year Ended		Increase or Decrease*
	June 30, 1967	June 30, 1966	
<b>RECOGNIZED ASSETS</b>			
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 819,740	\$ 127,395	\$ 692,345
Cash—Other .....	5,532,190	4,632,190	900,000
Investments .....	978,762	2,146,569	1,167,807*
Taxes and Accounts Receivable (net) .....	322,038	169,416	152,622
Due From Other Funds .....	915,803	499,091	416,712
Other Assets .....	84,318	82,707	1,611
Total Recognized Assets .....	\$8,652,851	\$7,657,368	\$ 995,483
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 746,755	\$ 304,299	\$ 442,456
Due to Other Funds .....	80,915	80,513	402
Other Current Liabilities .....	363,242	561,357	198,115*
Total Liabilities .....	1,190,912	946,169	244,743
<b>RESERVE</b>			
Authorized Expenditures for Operations .....	7,461,939	6,711,199	750,740
Total Liabilities and Reserve .....	\$8,652,851	\$7,657,368	\$ 995,483

## OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended		Increase or Decrease*
	June 30, 1967	June 30, 1966	
<b>REVENUES</b>			
Maine Forestry District Tax .....	\$ 1,069,388	\$ 592,952	\$ 476,436
Gasoline and Use Fuel Tax (net) .....	277,029	223,521	53,508
Sardine Development Tax .....	281,968	314,819	32,851*
Tax on Insurance Companies .....	141,844	135,483	6,361
Hunting and Fishing Licenses .....	2,465,917	2,165,959	299,958
Other Taxes .....	1,317,833	1,324,059	6,226*
From Federal Government .....	17,310,990	15,516,481	1,794,509
From Cities, Towns, and Counties .....	106,526	117,375	10,849*
Service Charges for Current Services .....	1,899,829	1,587,354	312,475
Potato Tax .....	323,570	314,819	8,751
Other Revenues .....	1,026,815	782,107	244,708
Transfers From Other Operating Accounts .....	411,005	413,439	2,434*
Total Revenues .....	26,632,714	23,488,368	3,144,346
<b>EXPENDITURES</b>			
General Administration .....	1,158,562	948,090	210,472
Protection of Persons and Property .....	954,460	816,563	137,897
Development and Conservation of Natural Resources .....	6,335,262	5,876,800	458,462
Health, Welfare, and Charities .....	2,897,533	1,936,234	961,299
Mental Health and Corrections .....	268,111	183,507	84,604
Education and Libraries .....	9,927,984	8,439,543	1,488,441
Parks and Recreation .....	78,720	3,937	74,783
Maine Employment Security Commission .....	3,328,170	2,975,684	352,486
Contributions and Transfers to Other Funds .....	886,899	838,437	48,462
Total Expenditures .....	25,835,701	22,018,795	3,816,906
Excess of Revenue Over Expenditures .....	797,013	1,469,573	672,560*
Reserve for Authorized Expenditures—Beginning of Year .....	6,711,199	5,367,750	1,343,449
Adjustment of Prior Years' Transactions .....	46,274*	126,125*	79,851
RESERVE FOR AUTHORIZED EXPENDITURES-END OF YEAR .....	\$ 7,461,938	\$ 6,711,198	\$ 750,740

## 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, 1967	Public Service Enterprises	Working Capital Funds	Proceeds of Bond Issues	Trust and Agency Funds	Maine Employment Security Fund
<b>RECOGNIZED ASSETS</b>					
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 187,683	\$ 885,175	\$ 372,357	\$ 1,856,466	\$ 247,374
Cash—Other .....	42,578	1,586,200	3,875,000	1,382,497	
Investments .....	126,986	810,794	10,477,114	128,669,313	
Deposits with Federal Government .....					39,315,053
Notes Receivable .....		132,566			
Taxes and Accounts Receivable (net) .....	8,538	365,022	750,000	201,828	
Advances From Other Funds .....	608,525				
Due From Other Funds .....		143,775		49,923	
Inventories .....	4,138,317	1,453,864			
Other Assets .....	3,208	1,241			395,924
Plant and Equipment, Less Depreciation - Amortization .....	4,810,560	7,127,121			
Total Recognized Assets .....	<b>\$9,926,395</b>	<b>\$12,505,758</b>	<b>\$15,474,471</b>	<b>\$132,160,027</b>	<b>\$39,958,351</b>
<b>LIABILITIES</b>					
Accounts Payable .....	\$ 944,289	\$ 232,836	\$ 256,922	\$ 50,752	\$ 193
Due to Other Funds .....	798,528	38,064			
Other Current and Accrued Liabilities .....	42,757	20,000	22,937	629,912	
Bonds Payable .....	4,390,000				
Total Liabilities .....	<b>6,175,574</b>	<b>290,900</b>	<b>279,859</b>	<b>680,664</b>	<b>193</b>
<b>RESERVES</b>					
Escrow Reserves .....		3,491			
Authorized Expenditures .....	1,825	4,444	15,194,612	35,825	39,562,234
Building Advance .....					395,924
Total Reserves .....	<b>1,825</b>	<b>7,935</b>	<b>15,194,612</b>	<b>35,825</b>	<b>39,958,158</b>
<b>FUND BALANCES AND SURPLUS</b>					
Fund Balances .....				131,383,538	
Surplus —					
Appropriated—Working Capital Advances .....	3,500,000	8,633,098		60,000	
Unappropriated .....	81,537	1,889,909			
Donated .....	167,459	1,683,916			
Total Fund Balances and Surplus .....	<b>3,748,996</b>	<b>12,206,923</b>		<b>131,443,538</b>	
Total Liabilities, Reserves, Fund Balances and Surplus .....	<b>\$9,926,395</b>	<b>\$12,505,758</b>	<b>\$15,474,471</b>	<b>\$132,160,027</b>	<b>\$39,958,351</b>



## 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 therefor recorded in the accounts of) the public service enterprise funds.

BALANCE SHEET AT JUNE 30, 1967	Total	General Fund	Highway Fund	Bond Fund	University of Maine
<b>ASSETS</b>					
Equity in Treasurer's Demand Cash and/or Investments .....	\$ 74,634	\$	\$	\$	\$
Cash—Other .....	99,437				
Investments .....	48,000				
Accounts Receivable—Due 1967-93 .....	1,174,723				
Amounts to be Provided From Future Revenues for Retirement of Bonds .....	83,863,571	1,280,000	36,250,000	14,990,000	15,585,000
Bonds Authorized—Not Issued .....	44,480,000		17,100,000	502,000	
<b>Total .....</b>	<b>\$129,740,365</b>	<b>\$1,280,000</b>	<b>\$53,350,000</b>	<b>\$15,492,000</b>	<b>\$15,585,000</b>
<b>LIABILITIES AND RESERVES</b>					
Current and Accrued Liabilities .....	\$ 12,441	\$	\$	\$	\$
Bonds Payable .....	85,097,000	1,280,000	36,250,000	14,990,000	15,585,000
Reserve for Authorized Expenditures and Debt Retirement .....	150,924				
Amounts due Funds from Proceeds of Bonds Authorized—Not Issued:					
Allocated .....	10,776,342		10,776,342		
Unallocated .....	33,703,658		6,323,658	502,000	
<b>Total .....</b>	<b>\$129,740,365</b>	<b>\$1,280,000</b>	<b>\$53,350,000</b>	<b>\$15,492,000</b>	<b>\$15,585,000</b>
Note: Maine Maritime Academy—Bonds Authorized—Not Issued—\$475,000.					

Teachers College Student Housing Bonds	Educational Television Bonds	Pollution Abatement Bonds	Cultural Building Bonds	Allagash Waterway Bonds	Fore River Bridge Bonds	Kennebec Bridge Bonds	Deer-Isle Sedgwick Bridge Bonds
\$	\$	\$	\$	\$	\$ 633 25,000  811,764	\$ 73,751 74,437 48,000 362,959	\$ 250
7,765,000 3,000	900,000	4,500,000 20,500,000	400,000 4,400,000	1,500,000	2,166,571		27,000
<b>\$7,768,000</b>	<b>\$900,000</b>	<b>\$25,000,000</b>	<b>\$4,800,000</b>	<b>\$1,500,000</b>	<b>\$3,003,968</b>	<b>\$559,147</b>	<b>\$27,250</b>
\$ 7,765,000  3,000	\$ 900,000  20,500,000	\$ 4,500,000  4,400,000	\$ 400,000  1,500,000	\$  3,818	\$ 150 3,000,000  146,856	\$ 12,291 400,000  250	\$ 27,000
<b>\$7,768,000</b>	<b>\$900,000</b>	<b>\$25,000,000</b>	<b>\$4,800,000</b>	<b>\$1,500,000</b>	<b>\$3,003,968</b>	<b>\$559,147</b>	<b>\$27,250</b>

## 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 \$15,-357,848 at June 30, 1967.

	Amounts Issued	Final Maturity Fiscal Year Ending	Interest Rates	Debt Outstanding June 30, 1966	Bonds Issued	Matured or Called	Debt Outstanding June 30, 1967	Bonds Authorized and Unissued
<b>GENERAL FUND</b>								
General Improvement Bonds .....	\$ 3,950,000	1970	2.9%	\$ 1,700,000	\$	\$ 420,000	\$ 1,280,000	\$
<b>HIGHWAY FUND</b>								
Highway and Bridge Bonds .....	58,750,000	1987	1.9% - 3.4%	25,850,000	13,000,000	2,600,000	36,250,000	17,100,000
<b>BOND FUND</b>								
Capital Improvement Bonds .....	8,420,000	1984	3% - 5%	7,970,000		450,000	7,520,000	2,000
Capital Improvement—University of Maine .....	6,970,000	1986	4%	6,970,000			6,970,000	500,000
Capital Improvement—Mental Health Department .....	500,000	1987	3.75% 1/10 of 1% - 5%		500,000		500,000	
<b>UNIVERSITY OF MAINE</b>								
Construction Bonds .....	16,000,000	2006		15,725,000		140,000	15,585,000	
<b>TEACHERS COLLEGE HOUSING FUND</b>								
Student Housing and Dining Facilities .....	7,990,000	1997	1/10 of 1% - 5%	3,895,000	3,960,000	90,000	7,765,000	3,000
<b>EDUCATIONAL TELEVISION</b>								
Loan Bonds .....	1,500,000	1973	2.25%	1,050,000		150,000	900,000	
<b>POLLUTION ABATEMENTS FACILITIES</b>								
Loan Bonds .....	4,500,000	1986	2.9% - 3%	4,500,000			4,500,000	20,500,000
<b>TOLL FREE BRIDGES</b>								
Fore River Bridge Bonds .....	7,000,000	1968	1.5%	6,000,000		3,000,000	3,000,000	
Deer Isle-Sedgwick Bridge Bonds .....	490,000	1968	4%	54,000		27,000	27,000	
Kennebec Bridge Bonds .....	900,000	1973	1.5%	500,000		100,000	400,000	
<b>PUBLIC SERVICE ENTERPRISE</b>								
Joshua Chamberlain Bridge Bonds .....	2,500,000	2005	1.25% - 3%	1,950,000		50,000	1,900,000	
Jonesport Reach Bridge Bonds .....	1,000,000	1987	2 3/8% - 6%	640,000		40,000	600,000	
Maine State Ferry Service Bonds .....	2,500,000	1985	2.75% - 6%	2,000,000		110,000	1,890,000	
<b>CULTURAL BUILDING</b>								
Construction .....	400,000	1987	3% - 3.4%		400,000		400,000	4,400,000
<b>ALLAGASH WATERWAY</b>								1,500,000
<b>MAINE MARITIME ACADEMY</b>								475,000
Self-liquidating Dining Facility Bonds .....								
Total .....				\$78,804,000	\$17,860,000	\$7,177,000	\$89,487,000	\$44,480,000

## 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 .....	\$107,930,224	\$52,073,965	\$53,186,911	\$ 631,156*	\$3,300,504
ADJUSTMENT OF BALANCE FORWARD .....	1,852	363*	2,874	659*	
ADJUSTED BALANCE FORWARD .....	107,932,076	52,073,602	53,189,785	631,815*	3,300,504
ADDITIONS					
Contributions .....	18,928,896	7,673,509	9,885,712	698,266	671,409
Earnings on Investments .....	4,968,109		4,968,109		
Interfund Transfers (contra) .....	8,189,983	1,792,447	6,138,859		258,677
Total Additions .....	32,086,988	9,465,956	20,992,680	698,266	930,086
Total .....	140,019,064	61,539,558	74,182,465	66,451	4,230,590
DEDUCTIONS					
Retirement Pensions Paid .....	10,189,599		7,899,742	2,289,857	
Interfund Transfers (contra) .....	8,189,983	1,910,771	6,279,212		
Survivors' Benefits Paid .....	499,250				499,250
Refunds to Beneficiaries .....	56,450	56,450			
Refund of Contributions .....	1,298,411	1,294,578	3,833		
Refunds to Survivors—Option .....	92,302	18,470	73,832		
Total Deductions .....	20,325,995	3,280,269	14,256,619	2,289,857	499,250
BALANCE—June 30 .....	\$119,693,069	\$58,259,289	\$59,925,846	\$2,223,406*	\$3,731,340

\* Deficit

## SCHEDULE OF TAXES RECEIVABLE

AS OF JUNE 30, 1967

	Total	General Fund	Highway Fund	Other Special Revenues and Public Service Enterprises Fund	All Other Funds
Corporations .....	\$ 24,430	\$ 24,430	\$	\$	\$
Inheritance .....	329,008	329,008			
Personal Property .....	7,739	7,739			
Railroad Companies .....	293,891	293,891			
Sales and Use Tax .....	179,952	179,952			
Insurance Companies .....	8,470	8,470			
Wild Lands .....	2,818,087	2,818,087			
Cigarette .....	599,523	599,523			
Gasoline .....	841,433		835,371	6,062	
Use Fuel .....	7,738		7,738		
Motor Carrier .....	386		386		
Fire Investigation .....	453			453	
Forestry District—Organized .....	152,224			152,224	
Potato Tax .....	619			619	
Milk Tax .....	31			31	
Bank Stock Tax .....	110,931				110,931
Total Taxes Receivable .....	5,374,915	4,261,100	843,495	159,389	110,931
Less: Allowance for Uncollectible Taxes .....	115,816	108,294	6,646	876	
Net Taxes Receivable .....	<b>\$5,259,099</b>	<b>\$4,152,806</b>	<b>\$836,849</b>	<b>\$158,513</b>	<b>\$110,931</b>

**SCHEDULE OF ACCOUNTS RECEIVABLE**  
**AS OF JUNE 30, 1967**

	Total	General Fund	Highway Fund	Other Special Revenue Funds and Public Service Enterprises	All Other Funds
<b>DUE FROM FEDERAL GOVERNMENT:</b>					
Adjutant General .....	\$ 7,237	\$ 7,237	\$	\$ 32,867	\$
Education .....	233,367	200,500			
Civil Defense .....	595	595			
Health and Welfare .....	1,670	1,670			
Indian Affairs .....	1,510	1,510			
Other .....	49	49			
Highway Matching Accounts .....	4,871,400		4,871,400		
Inland Fisheries and Game .....	31,606			31,606	
<b>DUE FROM MUNICIPALITIES, FIRMS AND INDIVIDUALS:</b>					
Department of Agriculture .....	65,741	355		65,386	
Mental Health and Corrections .....	687,600	663,329		21,900	2,371
Education .....	412,354	37,832		11,625	362,897
Health and Welfare .....	235,416	235,416			
Forestry .....	13,845	13,845			
Other .....	16,341	6,722	2,292	472	6,855
Highway Accounts .....	21,343		21,343		
Municipal Audit .....	16,173			16,173	
Liquor Commission .....	12,589			12,589	
Augusta State Airport .....	1,062			1,062	
Fore River Bridge .....	811,764			811,764	
Kennebec Bridge .....	362,959			362,959	
Ferry Service .....	2,333			2,333	
Maine State Retirement System .....	39,736				39,736
Lands Reserved for Public Use .....	25,000				25,000
Federal Social Security Fund .....	11,095				11,095
Other Agency Funds .....	10,014				10,014
Maine Employment Security Commission .....	243,838				243,838
<b>TOTAL ACCOUNTS RECEIVABLE .....</b>	<b>8,136,637</b>	<b>1,169,060</b>	<b>4,895,035</b>	<b>1,370,736</b>	<b>701,806</b>
LESS: Allowance for Uncollectible Accounts .....	663,845	392,978	1,031	25,779	244,057
<b>NET ACCOUNTS RECEIVABLE .....</b>	<b>\$7,472,792</b>	<b>\$ 776,082</b>	<b>\$4,894,004</b>	<b>\$1,344,957</b>	<b>\$457,749</b>

**DUE FROM OTHER FUNDS**  
**AS OF JUNE 30, 1967**

**GENERAL FUND:**

Due From—	
Special Revenue Fund .....	\$ 80,510
Reformatory for Men—Farm .....	308
	<hr/>
	\$ 80,818

**HIGHWAY FUND:**

Due From—	
Joshua Chamberlain Bridge .....	225,000
Jonesport Reach Bridge .....	383,525
Augusta Memorial Bridge .....	190,000
	<hr/>
	798,525

**SPECIAL REVENUE FUND:**

Due From—	
General Fund .....	915,803

**ALL OTHER FUNDS:**

Due From—	
General Fund .....	89,838
Highway Fund .....	65,697
Special Revenue Fund .....	405
Reformatory for Men—Farm .....	36,862
Augusta State Airport .....	3
Boys Training Center—Farm .....	893
	<hr/>

<b>TOTAL</b> .....	<b>193,698</b>
	<b><u>\$1,988,844</u></b>

**SCHEDULE OF INVENTORIES**  
**AS OF JUNE 30, 1967**

**OTHER SPECIAL REVENUE FUNDS AND PUBLIC  
 SERVICE ENTERPRISES:**

Liquor Commission—Merchandise .....	\$4,105,087
—Supplies .....	12,155
	<hr/>
Maine State Ferry Service—Supplies .....	\$4,117,242
	21,076
	<hr/>
<b>TOTAL</b> .....	<b>\$4,138,318</b>
	<hr/>
<b>ALL OTHER FUNDS:</b>	
Working Capital Funds—Merchandise .....	\$ 31,096
—Finished Goods .....	38,044
—Livestock .....	126,905
—Supplies .....	1,108,953
—Work in Progress .....	148,866
	<hr/>
<b>TOTAL</b> .....	<b>\$1,453,864</b>

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

**SCHEDULE OF OTHER ASSETS**  
**AS OF JUNE 30, 1967**

**GENERAL FUND:**

Travel Advances .....	\$ 6,847
Bond Issue Expense .....	5,836
Taxation—	
Delinquent Tax Acquired Property .....	\$1,616
Tax Acquired Land .....	883
	<hr/>
Relocating Facilities on Federal Aid Highways .....	2,499
Insurance Prepayments .....	11,857
Return Postage Deposits .....	23,024
Miscellaneous .....	232
Air Travel Advance .....	97,871
	<hr/>
<b>TOTAL</b> .....	<b>\$148,680</b>

**HIGHWAY FUND:**

Travel Advances .....	\$ 815
Miscellaneous .....	65,697
<b>TOTAL</b> .....	<b>\$ 66,512</b>

**OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES:**

Travel Advances .....	\$ 3,403
Deferred Insurance Settlement .....	3,205
Miscellaneous .....	408
<b>TOTAL</b> .....	<b>\$ 7,016</b>

**ALL OTHER FUNDS:**

Advance—Development of Potato Variety .....	\$ 929
Miscellaneous .....	12
<b>TOTAL</b> .....	<b>\$ 941</b>

**SCHEDULE OF PLANT AND EQUIPMENT**  
 (Public Services and Working Capital Funds Only)

	Book Value	Depreciation Taken	Net Value
<b>OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES:</b>			
Augusta State Airport—			
Land and Buildings .....	\$ 160,969	\$	\$ 160,969
Structures and Improvements .....	718,625		718,625
Equipment .....	81,724		81,724
	961,318		961,318
Liquor Commission—			
Land and Buildings .....	521,702		521,702
Furniture and Equipment .....	558,542	289,592	268,950
	1,080,244	289,592	790,652
Maine State Ferry Service—			
Land and Buildings .....	75,224		75,224
Structures and Improvements .....	1,128,120		1,128,120
Equipment .....	1,254,781		1,254,781
	2,458,125		2,458,125
<b>TOTAL—OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES .....</b>	<b>4,499,687</b>	<b>289,592</b>	<b>4,210,095</b>
<b>ALL OTHER FUNDS:</b>			
Highway Garage—			
Land and Buildings .....	1,376,871	679,776	697,095
Autos and Working Equipment .....	9,386,348	4,177,618	5,208,730
Garage and Shop Equipment .....	479,109	242,735	236,374
Furniture and Fixtures .....	24,639	15,988	8,651
	11,266,967	5,116,117	6,150,850
Prison Industries—			
Buildings .....	93,280	22,044	71,236
Garage and Shop Equipment .....	233,688	79,105	154,583
Other Equipment .....	2,043		2,043
	329,011	101,149	227,862
Seed Potato Board—			
Land and Buildings .....	96,412	17,459	78,953
Other Equipment .....	99,344	56,197	43,147
	195,756	73,656	122,100

ALL OTHER FUNDS (Continued):	Book Value	Depreciation Taken	Net Value
Maine Aeronautics Commission—			
Land and Buildings .....	10,000		10,000
Equipment .....	68,088		68,088
	78,088		78,088
Institutional Farms—			
Land .....	112,624		112,624
Buildings .....	539,399	212,077	327,322
Equipment .....	312,194	214,809	97,385
Other Fixed Assets .....	8,941		8,941
	973,158	426,886	546,272
Schooling Children—Unorganized Territory—			
Equipment .....	1,950		1,950
TOTAL—ALL OTHER FUNDS .....	12,844,930	5,717,808	7,127,122
TOTAL—ALL FUNDS .....	\$17,344,617	\$6,007,400	\$11,337,217

**SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES**

**AS OF JUNE 30, 1967**

**GENERAL FUND:**

Interest Matured—Not Presented for Payment .....	\$	\$ 4,622	\$
Federal Government—			
Withholding Taxes .....		329,638	
Unearned Funds .....		203,963	
		<hr/>	
		533,601	
State Employees—			
Subscription to U. S. Savings Bonds .....		43,829	
Credit Union Savings Deductions .....		24,528	
Employees Association Dues Withheld .....		8,789	
American Federation of Labor Union Dues Withheld .....		1,266	
Community Chest and United Fund Contributions Withheld .....		536	
		<hr/>	
Property Taxes—Partial Payment .....		78,948	
		<hr/>	
TOTAL—GENERAL FUND .....		1,134	
		<hr/>	
<b>HIGHWAY FUND:</b>			618,305
Bonds Matured—Not Presented for Payment .....		45,000	
Interest Matured—Not Presented for Payment .....		3,466	
		<hr/>	
		48,466	
<b>SPECIAL REVENUE AND PUBLIC SERVICE ENTERPRISES:</b>			
Unearned Federal Funds .....		291,314	
Liquor Commission—Accrued Payroll .....		41,744	
Interest Matured—Not Presented for Payment—			
Fore River Bridge .....		150	
Kennebec Carlton Bridge .....		548	
Jonesport Reach Bridge .....		808	
Maine State Ferry Service .....		205	
		<hr/>	
		1,711	
		<hr/>	
TOTAL—SPECIAL REVENUE AND PUBLIC SERVICE ENTERPRISES .....		334,769	
<b>TRUST AND AGENCY FUNDS:</b>			
Group Life Insurance Deductions—Basic .....		97,839	
Group Life Insurance Deductions—Supplemental .....		50,707	
		<hr/>	
Bank Stock Tax .....		148,546	
Dance Hall Licenses .....		461,034	
		<hr/>	
		272	
		<hr/>	
TOTAL TRUST AND AGENCY FUNDS .....		609,852	

ALL OTHER FUNDS:		
Interest Matured—Not Presented for Payment—		
University of Maine .....	7,925	
Bonds Matured—Not Presented for Payment—		
Teachers College Housing Fund .....	15,013	
TOTAL—ALL OTHER FUNDS .....		\$ 22,938
TOTAL—ALL FUNDS .....		<u>\$1,634,330</u>

**STATE TRUST FUNDS  
INCOME AND DISTRIBUTION  
YEAR ENDED JUNE 30, 1967**

	Balance Undistributed July 1, 1966	Income Credited	State Appropri- ation	Total Available	DISTRIBUTION OF INCOME			Balance Undistributed June 30, 1967
					Added to Principal	To Beneficiaries	To Other Funds	
<b>RETIREMENT FUNDS:</b>								
Maine State Retirement System .....	\$ 4,968,109		\$	\$4,968,109	\$4,968,109	\$	\$	\$
LANDS RESERVED FOR PUBLIC USES ....	72,088	85,564		157,652		48,512	45,234	63,906
PERMANENT SCHOOL FUND .....		21,741		21,741			6,507	15,234
<b>OTHER TRUST FUNDS:</b>								
Augusta State Hospital .....	1,589	4,147	351	6,087		3,684		2,403
Bangor State Hospital .....		118		118		118		
Baxter State Park .....	133,238	54,781		188,019		47,091		140,928
Boys Training Center .....		27		27		27		
Central Maine Sanatorium .....		72		72		41	31	
Education—Walker Fund .....		77		77			77	
Farmington State College .....	11,885	10,237		22,122		4,006		18,116
Former Governors Cemetery Fund .....	81	16		97				97
Foxcroft Academy .....		37		37		37		
Gorham State College .....	2,643	770		3,413				3,413
Baxter School for Deaf .....		1,471		1,471		1,471		
Hebron Academy .....		37		37		37		
Houlton Academy .....		80		80				80
Indigent, Deaf, Dumb and Blind .....	387	29		416				416
Jordan Forestry Fund .....	448	50		498		250		248
Madawaska Territory School .....	181	187		368				368
Madison School District No. 2 .....		37	13	50		50		
Washington State College .....		40		40		40		
Forestry Growth and Improvement Fund ....	5,650	15,649		21,299		15,852		5,447
Military and Naval Childrens Home .....		662		662		657		5
Ministerial and School Funds .....	58	1,838		1,896		1,798		98
Passamaquoddy Indian Tribe .....		3,779		3,779			3,779	
Penobscot Indian Tribe .....		3,868		3,868			3,868	
Pineland Hospital .....		251		251		251		
Stevens Training Center .....		464		464		464		
University of Maine .....	835	8,013	2,554	11,402		9,927		1,475
Vaughan Woods Memorial Fund .....	6,835	1,604		8,439				8,439
Western Maine Sanatorium .....	22,840	4,289		27,129				27,129
<b>TOTAL—OTHER TRUST FUNDS .....</b>	<b>186,670</b>	<b>112,630</b>	<b>2,918</b>	<b>302,218</b>		<b>85,801</b>	<b>7,755</b>	<b>208,662</b>
<b>TOTAL—ALL FUNDS .....</b>	<b>\$258,758</b>	<b>\$5,188,044</b>	<b>\$2,918</b>	<b>\$5,449,720</b>	<b>\$4,968,109</b>	<b>\$134,313</b>	<b>\$59,496</b>	<b>\$287,802</b>

**ANALYSIS OF CHANGE IN PRINCIPAL — TRUST AND GUARANTEE FUNDS**  
**YEAR ENDED JUNE 30, 1967**

	Principal July 1, 1966	ADDITIONS		DEDUCTIONS	Principal June 30, 1967	Reserve Fund
		Earnings, Deposits and Other Credits	State Appropri- ations			
RETIREMENT FUNDS:						
Maine State Retirement System .....	\$107,932,075	\$32,086,988	\$	\$20,325,994	\$119,693,069	\$980,730
LANDS RESERVED FOR PUBLIC USE .....	2,363,763	63,311			2,427,074	21,844*
PERMANENT SCHOOL FUND .....	565,204	565			565,769	13,238
TRUST AND GUARANTEE DEPOSITS:						
Guarantee Deposits .....	2,862,174	623,733		595,225	2,890,682	
Committed Children .....	65,887	130,585		132,232	64,240	
Jefferson Camp—Miscellaneous Accounts .....	2,614	8,735		7,748	3,601	
Industrial Accident Commission—2nd Injury .....	22,172	3,000			25,172	
Financial Responsibility Deposits .....	51,881	57,780		49,572	60,089	
Public Administrators Fund .....	206,924	14,306		2,117	219,113	
Receivers Fund .....	110,700			43,056	67,644	
Bank Stock Tax .....	427,759	461,034		427,759	461,034	
Federal Social Security .....	23,571	3,378,745		3,379,904	22,412	
Fidelity Trust Company Fund .....	1,297	1		11	1,287	
Boys Training Center .....	14			14		
Unclaimed Dividends .....	300,065	10,671		1,240	309,496	
Reserve Fund—Uninsured Losses .....		8,011	6,989	1,495	13,505	
Baxter Fund—School for Deaf .....	98,814	2,183*			96,631	
Park and Recreation Commission .....		73,681		73,681		
Blueberry Tax .....		1,750		1,750		
Construction of Hospitals .....		1,516,230		1,516,230		
Dance Hall Licenses .....	286	808		822	272	
State Wards .....	585	27			612	
Library Construction Funds .....		64,345		64,345		
Itinerant Vendor .....	500			500		
TOTAL TRUST AND GUARANTEE DEPOSITS .....	4,175,243	6,351,259	6,989	6,297,701	4,235,790	
OTHER TRUST FUNDS:						
Augusta State Hospital .....	110,538				110,538	693*
Bangor State Hospital .....	3,000				3,000	27
Baxter State Park .....	1,598,221	24,757		915	1,622,063	1,029
Boys Training Center .....	700				700	30
Central Maine Sanatorium .....	2,012				2,012	100

	Principal July 1, 1966	ADDITIONS		DEDUCTIONS	Principal June 30, 1967	Reserve Fund
		Earnings, Deposits and Other Credits	State Appropriations			
Washington State College .....	1,000				1,000	
Walker School Fund .....	2,072				2,072	63
Farmington State College .....	218,950	17,902			236,852	4,782*
Former Governors Cemetery Lot .....	336				336	
Foxcroft Academy .....	1,000				1,000	27
Gorham State College .....	18,148				18,148	
Baxter School for the Deaf .....	30,907	21,775			52,682	30
Hebron Academy .....	1,000				1,000	27
Houlton Academy .....	2,000				2,000	27
Indigent, Deaf, Dumb and Blind .....	600				600	
Jordan Forestry Fund .....	1,000				1,000	30
Madawaska Territory School .....	5,000				5,000	150
Madison School District No. 2 .....	1,000				1,000	27
Military and Naval Childrens Home .....	17,583				17,583	358*
Ministerial and School Funds .....	56,440				56,440	14
Passamaquoddy Indian Tribe .....	89,981	12,440		2,576	99,845	6,930
Penobscot Indian Tribe .....	95,642				95,642	979*
Pineland Hospital .....	6,000				6,000	383*
Stevens Training Center .....	12,212				12,212	300
University of Maine .....	218,575				218,575	9,335*
Vaughan Woods Memorial .....	35,000				35,000	
Western Maine Sanatorium .....	104,286				104,286	1,012
TOTAL—OTHER TRUST FUNDS .....	2,633,203	76,874		3,491	2,706,586	6,707*
TOTAL TRUST AND TRUST AND GUARANTEE FUNDS .....	6,808,446	6,428,133	6,989	6,301,192	6,942,376	6,707*
<b>EMPLOYMENT SECURITY FUND:</b>						
Fund Balance—July 1, 1966 .....	36,603,169					
Employers Contributions .....		9,169,967				
Penalties and Interest .....		25,939				
Interest Earned on Fund .....		1,451,657				
Federal Grants .....		249,918				
Rent .....		40,970				
Benefits Paid .....				7,979,385		
Fund Balance—June 30, 1967 .....					39,562,235	
TOTAL EMPLOYMENT SECURITY FUND .....	36,603,169	10,938,451		7,979,385	39,562,235	
TOTAL—ALL FUNDS .....	\$154,272,657	\$49,517,448	\$6,989	\$34,606,571	\$169,190,523	\$965,417

\* Denotes red figure.

**WORKING CAPITAL**  
**(APPROPRIATED SURPLUS)**  
**AS OF JUNE 30, 1967**

**OTHER SPECIAL REVENUE FUNDS AND PUBLIC SERVICE ENTERPRISES:**

Liquor Commission .....	\$3,500,000
Donated Surplus—	
Augusta State Airport .....	\$ 958,828
Liquor Commission .....	520,707
	<hr/>
	1,479,535
TOTAL .....	\$ 4,979,535
 ALL OTHER FUNDS:	
Surplus Property Pool .....	2,000
Prison Industries .....	122,407
Highway Garage .....	7,302,584
Schooling Children in Unorganized Territory .....	474,106
Departmental Supplies .....	30,000
Central Mailing Room .....	35,000
Federal Social Security Fund .....	10,000
Group Life Insurance Fund .....	50,000
Mortgage Insurance Fund .....	500,000
Reformatory for Women—Farm .....	2,500
Maine State Prison—Farm .....	14,500
Maine Aeronautics Commission .....	100,000
Recreation Authority .....	50,000
Donated Surplus—	
Highway Garage .....	1,000,000
Prison Industries .....	77,643
Institutional Farms .....	620,414
Maine Aeronautics Commission .....	20,760
	<hr/>
	1,718,817
TOTAL .....	10,411,914
 TOTAL—ALL FUNDS .....	<hr/> <u>\$15,391,449</u>

**MAINE PORT AUTHORITY—STATEMENT OF FINANCIAL POSITION**  
**AT JUNE 30, 1967**

	Maine State Pier	Promotion and Solicitation Program	Rehabilitation Program	Casco Bay Landings
<b>ASSETS</b>				
Cash .....	\$ 26,588	\$4,803	\$15,740	\$ 5,802
Investments .....	4,981			
Accounts Receivable (net) .....	43,917			
Land, Buildings, and Structures (net) .....	1,917,296			277,170
Equipment (net) .....	12,532			
Unexpired Insurance .....	8,112			
Total Assets .....	<b>\$2,013,426</b>	<b>\$4,803</b>	<b>\$15,740</b>	<b>\$282,972</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 11,214		\$ 217	
Notes Payable .....	10,000			
Total Liabilities .....	<b>21,214</b>		<b>217</b>	
<b>RESERVES AND SURPLUS</b>				
Authorized Expenditures .....		\$4,803	\$15,523	\$ 5,802
Accrued Liabilities .....	\$ 1,017			
Total Reserves .....	<b>1,017</b>	<b>4,803</b>	<b>15,523</b>	<b>5,802</b>
Donated Surplus .....	2,182,758			
Deficit .....	191,563*			277,170
Net Surplus .....	<b>1,991,195</b>			<b>277,170</b>
Total Liabilities, Reserves, and Surplus .....	<b>\$2,013,426</b>	<b>\$4,803</b>	<b>\$15,740</b>	<b>\$282,972</b>

\* Denotes red figure.

**MAINE PORT AUTHORITY—STATEMENT OF OPERATIONS**  
**FISCAL YEAR ENDED JUNE 30, 1967**

	Maine State Pier	Promotion and Solicitation Program	Rehabilitation Program	Casco Bay Landings
<b>BALANCE FORWARD</b>				
Reserve for Authorized Expenditures (Adjusted) .....	\$ 13,150	\$ 9,310	\$15,257	\$ 4,004
State of Maine:				
Appropriations .....	13,150	36,000	16,400	9,900
Transfer from Construction Reserve .....				54,547
Operating Revenue:	13,150	36,000	16,400	64,447
Handling Cargo .....	59,825			
Rentals .....	48,174			
Storage .....	32,111			
Other .....	20,675			
	160,785			
Other Income:				
Contributions .....		11,900		
Interest and Dividends .....	2,293		267	
Other .....	48			
	2,341	11,900	267	
Total .....	<b>\$176,276</b>	<b>\$57,210</b>	<b>\$31,924</b>	<b>\$68,451</b>
Expenditures:				
Personal Services .....	\$ 84,069	\$14,070	\$	
Operating .....	110,649	25,249	13,796	\$ 62,649
Administrative Charges (Prorated) .....	26,475*	13,088	2,605	
Debt Service .....	655			
Other .....	16,265			
	185,163	52,407	16,401	62,649
Net Loss .....	8,887*			
<b>BALANCE FORWARD</b>				
Reserve for Authorized Expenditures .....		4,803	15,523	5,802
Total .....	<b>\$176,276</b>	<b>\$57,210</b>	<b>\$31,924</b>	<b>\$68,451</b>

\* Denotes red figure.

# Department of Audit

FINANCIAL STATISTICS  
OF  
MUNICIPALITIES AND COUNTIES



## STATE DEPARTMENT OF AUDIT

### MUNICIPAL DIVISION

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

This Division also conducts post-audits of the superior, district, and trial justice courts as required by statute as well as post-audits of counties and school districts that request its services.

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

Municipalities and Municipal Districts .....	136
Superior, District and Trial Justice Courts .....	75
Counties (Including Registers of Deeds and Probate) ....	9
School Districts and Academies .....	33
Special Services .....	47
<hr/>	
Total .....	<u>300</u>

### MUNICIPALITIES

The statutes also provide that 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 1000, and filed with the State Auditor, he shall order a new post-audit to be made by his department, the expense of which shall be paid by the municipality.

\* \* \* \*

The Municipal Division conducted post-audits of approximately one-fourth of the municipalities of Maine for the 1966 fiscal year. The audit

results showed that for the most part, generally satisfactory accounting procedures and practices were being followed; however, exceptions which were noted were discussed with the responsible officials as well as being included in the audit report commentary.

The principal statutory violation noted in several municipalities pertained to expenditures exceeding authorized appropriations. The statutes make no provision for overdrafts except for highway purposes and then only in cases of emergency.

There were other statutory violations which required reporting and they pertained principally to the following: depositing of municipal monies by treasurers and remittances of property and excise tax collections by collectors.

Other recommendations were submitted in instances where it was believed that accounting procedures could be strengthened. Some of the recommendations offered pertained to: maintenance of complete general ledgers on a current basis and monthly trial balances; 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 One Hundred and Third Legislature enacted several laws pertaining to municipal affairs, and the following are listed as being of particular interest:

#### An Act Relating to—

Annual Post-audit for Municipalities—Chapter 278, Public Laws of 1967.

Municipal Appropriation of Money for Volunteer Fire Departments—Chapter 329, Public Laws of 1967.

Tax Collector's Resignation—Chapter 358, Public Laws of 1967.

Requiring that School Expenditures be Reported on a Fiscal Year Annually—Chapter 35, Public Laws of 1967.

Conflicts of Interest in Municipal and Quasi-Municipal Contracts—Chapter 247, Public Laws of 1967.

Payments of Accounts and Claims Against a County or Municipality—Chapter 282, Public Laws of 1967.

Acceptance of State and Federal Grants—Chapter 361, Public Laws of 1967.

\* \* \* \*

## COUNTIES

On request of fifteen of the sixteen counties of Maine, the Municipal Division conducted post-audits of their financial records for the 1966 fiscal year.

The accounting records of State audited counties and their various related agencies were being maintained in a generally satisfactory manner. However, in those instances where accounting procedures and controls could be strengthened, recommendations were submitted for consideration.

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

\* \* \* \*

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

An Act Relating to—

Payments of Accounts and Claims Against a County or Municipality—Chapter 282, Public Laws of 1967.

Line Budgets for All Counties—Chapter 299, Public Laws of 1967.

Approval of County Commissioners of Court Term Bills—Chapter 326, Public Laws of 1967.

Use of County Surplus Funds—Chapter 415, Public Laws of 1967.

Annual Estimates for County Taxes—Chapter 426, Public Laws of 1967.

\* \* \* \*

## COURTS

During the past fiscal year, the Municipal Division conducted audits of the financial records of seventy-five county and district court agencies.

There were instances where accounting procedures and controls could be strengthened and in those instances corrective recommendations were offered for consideration.

During the audits of the Sagadahoc and the Northern Penobscot District Courts irregularities in the accounting for and the handling of court funds were noted. The results of the audits were reported to the Governor and Attorney General.

## MUNICIPAL SURVEY

In accordance with the provisions of Title 30, Section 5252, M. R. S., a municipal survey has been conducted in 51 towns, in which the annual audit is performed by public accountants.

The survey consisted of contacts with the various municipal officials and a review of records maintained, with particular emphasis on the statutes as they relate to financial affairs of municipalities.

Previous to the survey the reports of audit were reviewed, together with the auditors procedural form. Pertinent information was noted for use in connection with the survey.

The following sets forth, in summary form, the exceptions noted:

	Number of Towns
Records—	
Treasurer's Cash Book Not Maintained	1
Distribution Book Not Maintained	3
Tax Collectors Receipts Not Used	1
Taxes—	
Collections Not Deposited Per Statutes	2
Abatements Not Properly Approved	5
Supplemental Taxes Not Committed	15
Taxes Not Properly Committed (Signatures)	4
Treasurer—	
Receipts Not Deposited Per Statutes	6
Check Book Not Reconciled Monthly	3

Treasurer's Copy of Warrant Not Properly Approved      10  
Waivers Not Obtained on Partial Payments—Liens      3

Clerk—  
Warrant and Doings of Town Meeting Not Properly  
Recorded      11  
No Officer Return for Town Meeting      2

General—  
It was determined that, generally, the towns do not vote individual salaries for municipal officials. Payments—"same as last year."

In some cases officials bonds were recorded but none were approved by the municipal officers.

A review of annual town reports disclosed that, in some instances, the post-audit report did not comply with the statutes as to the required excerpts. One of the town reports examined contained no post-audit report.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
AT DECEMBER 31, 1966**

**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 .....	\$ 50,705	\$ 14,159	\$ 7,716	\$ 45,204	\$ 3,731	\$ 71,000	\$ 147,311
Aroostook .....	161,976	93,976	4,287				305,443
Cumberland .....	197,810	3,269	6,593				1,413,672
Franklin .....	210,122		446	23,148			468,716
Hancock .....	144,910	19,077	669	8,820			353,476
Kennebec .....	87,800		20,854	297	1,455		110,406
Knox .....	110,198	2,458	5,587	4,307			122,550
Lincoln .....	46,044	55,974	10,336	14	5,977		118,345
Oxford .....	91,115	15,114	21,460	18,561	1,727		147,977
Penobscot .....	151,569	90,003	8,495	18,938	3,575		272,580
Piscataquis .....	125,674	934	27,562	33,384	3,200		280,754
Sagadahoc .....	20,876	4,550	5,727				31,153
Somerset .....	208,062	38,215		41,706	858		288,841
Waldo .....	53,272		3,098	19,530			75,900
Washington .....	50,178		3,777	10,620	390		184,965
York .....	131,332	154,351	24,524		7,497		472,704
	<b>\$1,841,643</b>	<b>\$492,080</b>	<b>\$151,131</b>	<b>\$224,529</b>	<b>\$28,410</b>	<b>\$2,057,000</b>	<b>\$4,794,793</b>

**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
					Appropriated	Unappropriated	
Androscoggin .....	\$ 18,365	\$ 71,000	\$ 7,716	\$ 97,081	\$ 15,000	\$ 35,230	\$ 147,311
Aroostook .....	93,976		4,287	98,263	186,975	20,205	305,443
Cumberland .....	8,559	1,206,000	6,593	1,221,152		192,520	1,413,672
Franklin .....	23,643	235,000	446	259,089	142,500	67,127	468,716
Hancock .....	563	180,000	669	181,232	48,114	124,130	353,476
Kennebec .....	10,891		20,854	31,745	3,396	75,265	110,406
Knox .....	2,689		5,587	8,276		114,274	122,550
Lincoln .....	59,619		10,336	69,955		48,390	118,345
Oxford .....	19,542		21,460	41,002	48,059	58,916	147,977
Penobscot .....	91,252		8,495	99,747	8,296	164,537	272,580
Piscataquis .....	934	90,000	27,561	118,495	24,347	137,912	280,754
Sagadahoc .....	4,550		5,727	10,277		20,876	31,153
Somerset .....	38,215		3,910	42,125	75,621	171,095	288,841
Waldo .....	390	120,000	3,098	3,098		72,802	75,900
Washington .....	166,586	156,000	3,777	124,167	26,631	34,167	184,965
York .....			24,523	347,109	4,217	121,378	472,704
	<b>\$539,774</b>	<b>\$2,058,000</b>	<b>\$155,039</b>	<b>\$2,752,813</b>	<b>\$583,156</b>	<b>\$1,458,324</b>	<b>\$4,794,793</b>

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
FOR THE YEAR ENDED DECEMBER 31, 1966**

**RECEIPTS**

	Andros-coggan	Aroos-took	Cumber-land	Frank-lin	Han-cock	Kenne-becc	Knox	Lin-coln	Oxford	Penob-scot	Piscata-quis	Sagada-hoc	Somer-set	Waldo	Washing-ton	York
<b>RECEIPTS</b>																
Revenue Items:																
Fines .....	\$ 5,858	\$ 9,085	\$ 30,891	\$ 11,254	\$ 15,085	\$ 14,133	\$ 2,532	\$ 2,413	\$ 14,535	\$ 14,598	\$ 1,683	\$ 1,177	\$ 20,702	\$ 11,055	\$ 4,719	\$ 8,210
Fees of Office .....	37,192	40,546	103,551	13,529	30,144	59,145	19,759	18,158	22,625	54,446	10,155	13,082	22,443	16,846	17,909	69,814
Miscellaneous .....	20,382	23,138	46,750				3,456	5,175		8,760		3,295	6,866	7,086	13,595	
Taxes:																
Municipal .....	307,518	267,942	796,744	127,967	182,580	262,738	147,384	118,196	238,796	357,530	76,058	88,529	149,635	108,388	144,749	368,243
Wild Land .....		39,580		11,061	5,543	77		56	9,240	12,142	103,987		43,103		13,726	
Road Repair .....		32,407		32,530	10,496	1,112			32,585	17,546	44,544		37,009		6,893	
Other .....	15,177			7,960	1,102	290	103		4,833	4,035	8,546		1,726		8,374	
Other Receipts:																
Proceeds from Notes .....	165,000		350,000		9,618	120,000		90,000		50,000			20,000		25,000	100,000
Road Repair Accounts .....		12,979				2,995		240		6,108		19,321		21,289	34,703	956
Capital Reserve Funds .....		125,500							37,842							
Miscellaneous .....	13,393	2,502	20,049	13,638	14,290	12,232	7,408		50,385	131,035	29,687	2,761	8,867	49,569	12,160	19,043
<b>TOTAL RECEIPTS .....</b>	<b>\$549,343</b>	<b>\$568,856</b>	<b>\$1,347,985</b>	<b>\$227,557</b>	<b>\$382,235</b>	<b>\$439,967</b>	<b>\$180,666</b>	<b>\$168,998</b>	<b>\$466,949</b>	<b>\$600,092</b>	<b>\$293,981</b>	<b>\$128,844</b>	<b>\$311,640</b>	<b>\$192,944</b>	<b>\$268,233</b>	<b>\$579,861</b>

**DISBURSEMENTS**

<b>DISBURSEMENTS</b>																
Buildings .....	\$ 30,127	\$ 31,384	\$ 92,771	\$ 5,766	\$ 29,708	\$ 18,199	\$ 15,006	\$ 6,760	\$ 27,503	\$ 49,127	\$ 9,824	\$ 9,237	\$ 16,032	\$ 12,957	\$ 19,875	\$ 16,685
Support of Prisoners .....	42,440	49,649	112,080	12,459	19,432	51,659	17,247	4,908	22,204	58,840	8,841	4,892	24,119	20,713	17,748	45,760
Sheriff's Department .....	51,523	43,316	64,138	11,992	18,900	27,009	22,354	18,803	54,668	26,977	8,442	15,890	39,867	36,323	11,518	43,168
County Officers .....	99,543	115,370	209,331	36,424	75,086	131,676	54,711	56,079	76,314	127,515	46,719	55,574	67,602	34,639	52,750	117,218
Accounts Payable .....	3,571							3,820		22,370						9,716
County Courts .....	41,412	56,748	111,648	22,087	23,294	56,722	12,967	18,779	30,261	48,519	7,817	18,310	23,980	17,898	21,142	57,715
Debt and Interest .....	183,896		525,012	27,285	20,682	91,355		25,188	50,000		12,750	20,000		45,086		117,179
Highways and Bridges .....	3,600	6,336	36,267	4,500	9,000	20,331	6,855		38,430	23,513	8,780	3,500	6,560	1,255		40,166
Road Repair Accounts .....		57,650		34,480	8,200		80,971		28,185	45,503	62,539		75,533		41,152	
Capital Expenditures .....	88,219	112,415	136,452	32,237	47,822	61,561	33,035	870	26,820	115,921	216,088	73,433	14,644	42,200	80,880	47,206
<b>TOTAL DISBURSEMENTS .....</b>	<b>\$544,331</b>	<b>\$557,239</b>	<b>\$1,287,699</b>	<b>\$187,230</b>	<b>\$333,095</b>	<b>\$458,512</b>	<b>\$162,175</b>	<b>\$162,027</b>	<b>\$465,856</b>	<b>\$596,082</b>	<b>\$239,145</b>	<b>\$142,047</b>	<b>\$295,893</b>	<b>\$204,665</b>	<b>\$256,477</b>	<b>\$534,765</b>

**STATEMENT OF DEPARTMENTAL OPERATIONS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
FOR THE YEAR ENDED DECEMBER 31, 1966**  
**RECEIPTS**

	Andros-coggan	Aroos-took	Cumber-land	Frank-lin	Han-cock	Kenne-becc	Knox	Lin-coln	Oxford	Penob-scot	Piscata-quis	Sagada-hoc	Somer-set	Waldo	Washing-ton	York	
BALANCE FORWARD— JANUARY 1, 1966 .....	\$ 15,000	\$ 9,700	\$ 8,392	\$ 63,750	\$	\$	\$	\$ 1,892	\$	\$	\$	\$	\$	\$	\$	\$ 11,434	
ADD:																	
Tax Commitment .....	307,518	315,117	796,744	139,005	188,923	261,159	143,278	118,252	229,573	372,961	160,234	88,529	191,827	119,319	158,475	368,244	
Revenue Applied .....	65,025	56,713	132,871	23,500	30,000	52,000	19,885	13,000	20,000	78,500	30,077	16,000	22,000	35,973	21,119	70,000	
Transfer From Surplus .....	10,445				25,000								19,673				
Actual Revenue Over Estimated .....	2,088	11,839	47,927	1,283	15,229	35,152	5,862	12,746	17,160	696*	15,518	13,172	1,555	28,012	1,509	22,255	
Miscellaneous .....	5,330	29,854	43,048	11,560	12,514	1,656	4,727		27,662				2,260	5,137	3,898	7,712	4,241
TOTAL .....	405,406	423,223	1,028,982	239,098	271,666	349,967	173,752	145,890	324,472	466,283	173,406	108,344	266,649	159,190	188,815	476,174	
DEDUCT:																	
Operating Expenditures .....	377,832	410,951	936,270	150,116	243,924	368,462	161,287	136,852	338,477	428,593	165,336	121,547	215,457	159,665	188,586	419,034	
BALANCES— DECEMBER 31, 1966																	
Carried Forward to 1967 .....	15,000	23,364		79,250												4,217	
Lapsed to Surplus .....	12,574	11,092*	92,712	9,732	27,742	18,495*	12,465	9,038	14,005*	37,690	8,070	13,203*	51,192	475*	229	52,923	
	\$ 27,574	\$ 12,272	\$ 92,712	\$ 88,982	\$ 27,742	\$ 18,495*	\$ 12,465	\$ 9,038	\$ 14,005*	\$ 37,690	\$ 8,070	\$ 13,203*	\$ 51,192	\$ 475*	\$ 229	\$ 57,140	

\* Denotes red figure.

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES  
AT CLOSE OF 1966 FISCAL YEAR**

**ANDROSCOGGIN COUNTY**

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment				Surplus	Deficit*
Auburn .....	24,449	\$ 38,519,560	.078	\$3,020,078	96.5	\$2,888,967	\$2,490,647	\$ 1,581	\$ 92,123
Durham .....	1,086	652,858	.136	89,459	95.0	48,964		5,562	5,708
Greene .....	1,226	1,039,635	.115	120,479	93.8	77,973	14,000	28,594	2,536
Leeds .....	807	527,140	.144	76,511	97.1	39,536		6,676	8,445
Lewiston .....	40,804	196,305,400	.0217	4,286,641	97.9	14,722,905	5,521,000		412,122
Lisbon .....	5,042	19,927,960	.029	581,460	91.7	1,494,597	3,172	11,235	82,762
Livermore .....	1,363	2,427,630	.044	107,791	99.0	182,072		6,485	27,282
Livermore Falls .....	3,343	3,240,914	.103	336,233	100.3	243,069	10,560	8,545	7,360
Mechanic Falls .....	2,195	6,103,090	.0316	194,208	97.6	457,732	2,500	34,896	30,326
Minot .....	780	2,603,700	.020	52,680	97.7	195,278	3,865	2,324	8,668
Poland .....	1,537	9,461,370	.0195	185,625	97.4	709,603	2,526	15,156	51,711
Turner .....	1,890	1,316,355	.130	172,356	99.3	98,727	146	10,754	40,503
Wales .....	488	2,203,592	.017	37,815	100.9	165,269		5,753	6,919
Webster .....	1,302	950,385	.100	95,909	93.6	71,279		3,464	20,680

**AROOSTOOK COUNTY**

Allagash Plt. ....	557	452,410	.158	71,776	98.6	33,931		17,851	22,051
Amity .....	206	86,405	.187	16,260	100.8	6,480	4,687	9,906	19,787
Ashland .....	1,980	1,817,260	.090	164,573	103.9	136,295		15,904	69,258
Bancroft .....	94	95,355	.110	10,549	97.4	7,152		5,729	4,294
Benedicta .....	200	230,848	.087	20,204	83.1	17,314		9,022	15,513
Blaine .....	945	664,958	.095	63,723	93.4	49,872		10,014	26,504
Bridgewater .....	999	812,242	.0825	67,649	93.5	60,918		18,437	33,280
Caribou .....	12,464	45,359,575	.033	1,499,866	96.7	3,401,968	1,924,000	173,779	112,641
Cary Plt. ....	208	80,594	.127	10,355	86.4	6,045		2,990	6,383
Castle Hill .....	554	558,870	.068	38,297	94.3	41,915		10,528	12,107
Caswell Plt. ....	853	212,255	.195	41,645	97.0	15,919		24,371	36,022
Chapman .....	376	189,800	.064	12,369	100.8	14,235		3,499	20,794
Crystal .....	285	285,885	.093	26,794	98.0	21,441	3	1,061	7,281
Cyr Plt. ....	233	180,485	.140	25,346	84.0	13,536		10,920	392
Dyer Brook .....	180	130,015	.074	9,732	116.1	9,751	2	4,046	40,954
E Plt. ....	9	48,126	.064	3,092	97.8	3,609		478	6,127
Eagle Lake .....	1,138	1,301,390	.044	57,774	89.9	97,604		4,536	23,902
Easton .....	1,389	1,508,625	.114	172,928	98.4	113,147	15,000	(a)	(a)
Fort Fairfield .....	5,876	20,465,640	.034	697,953	91.1	1,534,923	130,000		51,231
Fort Kent .....	4,761	14,497,055	.026	379,128	94.7	1,087,279	2,200	27,648	6,178
Frenchville .....	1,421	1,101,870	.078	86,714	95.2	82,640	13,199		25,186
Garfield Plt. ....	89	42,980	.049	2,178	90.1	3,224		7,486	6,108
Glenwood Plt. ....	30	57,437	.105	6,055	97.3	4,308		3,062	1,363*
Grand Isle .....	978	516,230	.113	58,829	93.9	38,717		20,873	31,509
Hamlin Plt. ....	374	191,735	.086	16,642	95.4	14,380		869	19,794
Hammond Plt. ....	94	114,250	.088	10,090	103.6	8,569		5,100	4,751
Haynesville .....	187	122,898	.085	10,575	95.5	9,217		4,732	5,765
Hersey .....	106	102,645	.086	8,872	95.2	7,698	2,172	176*	1,791
Hodgdon .....	926	926,015	.065	60,713	103.5	69,451	2,000	13,792	37,832
Houlton .....	8,289	13,977,635	.071	997,332	95.3	1,048,323	35,320		167,912
Island Falls .....	1,018	1,029,040	.072	74,763	100.2	77,178		18,365	27,850
Limestone .....	13,102	10,043,895	.024	242,253	89.0	753,292	31,450	62,439	84,514
Linneus .....	607	478,825	.092	44,409	91.0	35,912	1,000	1,864	20,576
Littleton .....	982	1,107,935	.068	75,937	96.7	83,095	10,400	(a)	(a)
Ludlow .....	274	118,495	.133	15,919	90.1	8,887	167	1,402	14,188
Macwahoc Plt. ....	165	103,373	.165	17,174	98.4	7,753		3,783	2,887

**AROOSTOOK COUNTY—Continued**

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment					
Madawaska .....	5,507	\$18,920,850	.046	\$ 873,821	100.3	\$1,419,064	\$115,399	\$ 9,010*	\$ 6,889
Mapleton .....	1,514	5,704,345	.020	115,077	97.6	427,826		2,664	101,853
Mars Hill .....	2,062	7,635,420	.034	260,819	88.2	572,657	73,765	6,390	5,962*
Masardis .....	408	432,140	.089	38,727	94.5	32,411	4,171	8,970	11,804
Merrill .....	337	177,555	.098	17,562	92.1	13,317	321	12,170	14,784
Monticello .....	1,109	1,417,410	.054	77,206	88.0	106,306	78	14,708	32,801
Moro Plt. ....	49	135,420	.066	8,968	95.1	10,157		259	6,068
Nashville Plt. ....	30	197,240	.016	3,177	100.3	14,793		5,371	1,471
New Canada Plt. ....	288	626,775	.033	20,828	91.8	47,008	154	1,889	19,756
New Limerick .....	394	374,370	.100	37,758	92.1	28,078		8,728	25,935
New Sweden .....	713	958,235	.056	54,156	92.8	71,868	10,500	(a)	(a)
Oakfield .....	848	346,690	.130	45,598	99.0	26,002	26,564	10,028	13,579
Orient .....	124	148,535	.153	22,799	97.2	11,140	4	3,333	3,796
Oxbow Plt. ....	137	131,485	.050	6,643	101.5	9,861		(a)	(a)
Perham .....	512	654,650	.072	47,423	89.8	49,099		27,428	
Portage Lake .....	458	905,770	.057	51,908	94.6	67,933	349	16,428	20,282
Presque Isle .....	12,886	45,448,200	.034	1,549,739	98.8	3,408,615		151,684	401,564
Reed Plt. ....	325	124,995	.216	27,200	96.4	9,375	381	7,589	13,473
St. Agatha .....	1,137	1,897,270	.040	76,389	78.4	142,295	37,410	17,169	27,503
St. Francis Plt. ....	1,058	190,011	.133	25,832	107.3	14,251		11,246	77,953
St. John Plt. ....	407	137,207	.120	16,627	105.7	10,291	4	1,762	5,350
Sherman .....	1,034	768,595	.072	55,924	92.2	57,645	12,398	5,792	35,277
Smyrna .....	331	220,287	.116	25,778	89.9	16,522	424	4,505	12,016
Stockholm .....	649	335,700	.078	26,488	94.2	25,178	225	10,099	13,491
Van Buren .....	4,679	11,632,347	.0305	357,238	94.6	872,426	73,103	12,074	66,185
Wade .....	220	371,795	.054	20,224	91.2	27,885	7,500	1,200	2,499
Wallagrass Plt. ....	818	353,469	.098	35,024	85.8	26,510	2,000	3,655	25,577
Washburn .....	2,083	3,100,340	.068	211,786	98.1	232,526	20,000	5,665	73,098
Westfield .....	569	1,204,750	.048	58,206	104.7	90,356		1,920	40,965
Westmanland Plt. ....	46	145,300	.038	5,551	93.7	10,898		4,157	935
Weston .....	202	152,980	.116	17,899	97.1	11,474		401	6,220
Winterville Plt. ....	215	108,575	.080	8,782	99.3	8,143	2,040	1,200	1,518
Woodland .....	1,372	841,715	.106	90,044	94.2	63,129		7,549	24,871

**CUMBERLAND COUNTY**

Baldwin .....	773	702,935	.170	120,015	99.8	52,720		18,219	26,951
Bridgton .....	2,707	6,465,402	.067	435,222	94.6	484,905	10,067	58,203	6,027
Brunswick .....	15,797	43,974,180	.0367	1,621,526	97.3	3,298,064	1,453,584	23,855	160,422
Cape Elizabeth .....	5,505	36,979,250	.030	1,114,478	99.2	2,773,444	1,199,885	25,168	1,084,509*
Casco .....	947	8,874,592	.01425	127,150	98.4	665,594		304	9,893
Cumberland .....	2,765	10,372,674	.0505	526,327	99.3	771,951	8,284	3,189	77,690
Falmouth .....	5,976	38,619,470	.026	1,008,987	98.1	2,896,460	1,241,165	5,891	150,894
Freeport .....	4,055	12,044,870	.040	484,909	97.4	903,365	250,038	34,595	63,127
Gorham .....	5,767	21,792,239	.0305	668,989	95.6	1,634,418	643,070	40,840	145,925
Gray .....	2,184	7,529,270	.042	317,957	93.2	564,695	40,150	40,259	19,461
Harpswell .....	2,032	2,174,810	.120	262,744	100.0	163,111	79,000	12,636	54,617
Harrison .....	1,014	5,415,615	.025	136,161	94.7	406,171	300	11,248	22,262
Naples .....	735	3,190,356	.036	115,540	97.3	239,277		2,017	19,378
New Gloucester .....	3,047	822,973	.162	134,471	95.6	61,723	26,484	3,115	26,037
North Yarmouth .....	1,140	4,342,437	.023	100,719	99.1	325,683	(a)	(a)	(a)
Otisfield .....	549	740,560	.092	68,618	97.4	55,542	4,000	5,284	9,366
Portland .....	72,566	315,391,450	.0372	11,778,420	(a)	23,654,359	13,730,791		592,821
Pownal .....	778	427,605	.145	62,495	93.2	32,070	(a)	(a)	(a)
Raymond .....	732	2,782,138	.056	156,613	98.8	208,660	47,240	768*	22,917
Scarborough .....	6,418	34,156,920	.03325	1,140,963	96.9	2,551,769	709,451	10,533	161,743
Sebago .....	546	1,215,857	.106	129,385	99.4	91,189	70,000	10,593	9,046
South Portland .....	22,788	112,624,170	.03125	3,535,505	101.6	8,446,813	4,319,747	3,940	226,928
Standish .....	2,095	2,501,610	.162	406,962	99.9	187,621		15,705	79,867
Westbrook .....	13,820	94,482,310	.0275	2,608,765	98.1	7,086,173	1,902,691	101,837	194,854
Windham .....	4,498	27,558,755	.027	747,833	94.5	2,066,907	31,305	51,134	89,818
Yarmouth .....	3,517	37,762,560	.026	985,013	98.2	2,932,192	1,442,583	111,011	122,078

## FRANKLIN COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment					
Avon .....	436	\$ 364,590	.074	\$ 27,262	91.5	\$ 27,344	\$	\$ 4,883	\$ 12,170
Carthage .....	370	343,756	.062	21,710	93.5	25,782	13,925	12,291	3,877
Chesterville .....	505	417,108	.100	42,143	95.5	31,283		8,998	
Coplin Plt. ....	40	181,725	.040	7,305	101.1	13,629		5,107	3,113
Dallas Plt. ....	77	375,745	.050	18,853	96.2	28,181		3,823	2,489
Eustis .....	666	645,900	.083	54,048	98.1	48,443	193	8,502	9,817
Farmington .....	5,001	5,624,560	.086	487,015	98.8	421,842	48,810	1,279	42,213
Industry .....	262	302,750	.094	28,699	98.1	22,706	1,552	1,355	12,254
Jay .....	3,247	14,944,800	.045	674,874	100.9	1,120,860	621,772	83,960	19,860
Kingsfield .....	864	2,176,470	.036	78,950	99.1	163,235		4,771	21,121
Madrid .....	108	178,735	.076	13,668	99.0	13,405	6,000	288	2,331
New Sharon .....	712	538,110	.094	51,113	93.5	40,358	9,897	145	726*
New Vineyard .....	357	469,995	.060	28,476	99.3	35,250			7,863
Phillips .....	1,021	733,255	.110	81,246	103.1	54,994	15,218	4,533	13,088
Rangeley Plt. ....	39	630,243	.056	35,333	95.2	47,268	5,178	242	7,154
Rangeley .....	1,087	10,059,580	.021	212,076	94.6	754,469	42,266	16,032	22,410
Sandy River Plt. ....	54	341,690	.035	12,010	(a)	25,627	(a)	(a)	(a)
Strong .....	976	1,065,200	.082	88,030	98.3	79,890	5,965	30,334	14,766
Temple .....	314	328,870	.062	20,624	102.0	24,665	2,000	4,489	2,503
Weld .....	348	852,420	.067	52,546	97.9	63,932		5,809	15,338
Wilton .....	3,274	6,713,275	.0489	330,687	100.5	503,496	12,096	9,985*	15,945

## HANCOCK COUNTY

Amherst .....	168	144,600	.082	11,983	99.0	10,845		1,268	12,779
Aurora .....	75	114,120	.084	9,658	99.1	8,559		1,149	11,635
Bar Harbor .....	3,807	23,974,870	.030	722,117	97.7	1,798,115	2,764	84,394	114,579
Blue Hill .....	1,270	1,311,120	.146	192,357	97.9	98,334	49,362	39,517	44,407
Brooklin .....	525	3,954,060	.019	75,571	100.0	296,555	22	7,353	34,214
Brooksville .....	603	3,547,990	.020	71,509	100.1	266,099	19,702	7,982	26,855
Bucksport .....	3,466	7,197,570	.094	679,050	99.3	539,818	350,486	183,879	54,059
Castine .....	824	3,961,460	.0236	94,000	99.4	297,110		4,663	21,160
Cranberry Isles .....	181	526,695	.065	34,412	98.7	39,502	335	24,850	1,753
Dedham .....	438	387,841	.090	53,284	101.3	44,088	1,002	261	36,539
Deer Isle .....	1,129	1,570,190	.078	123,411	97.5	117,764	21,975	10,138	46,184
Eastbrook .....	167	250,490	.074	18,677	102.0	18,787		(a)	(a)
Ellsworth .....	4,444	27,185,810	.025	682,705	97.8	2,038,936	291,331	14,047	96,579
Franklin .....	627	671,580	.056	38,097	99.6	50,369	8,500	(a)	(a)
Gouldsboro .....	1,100	892,610	.100	90,179	99.0	66,946	7,284	2,079*	33,208
Hancock .....	806	970,020	.088	86,004	99.5	72,752	3,231	3,391	18,529
Lamoine .....	484	296,511	.144	43,064	97.7	22,238	310	3,452	14,682
Long Island Plt. ....	57	64,660	.124	8,093	(a)	4,850	(a)	(a)	(a)
Mariaville .....	144	125,885	.083	10,523	100.1	9,441	(a)	(a)	(a)
Mount Desert .....	1,663	4,327,500	.109	473,165	99.8	324,563	47,530	15,077	17,746
Orland .....	1,195	3,011,875	.035	106,199	98.8	225,891	5,470	2,620	39,647
Osborn Plt. ....	36	80,505	.074	5,981	99.5	6,038		(a)	(a)
Otis .....	100	210,950	.098	20,772	99.8	15,821	(a)	(a)	(a)
Penobscot .....	706	633,180	.083	53,058	101.2	47,489	16,050	1,224	21,737
No. 33 Plt. ....	58	51,710	.092	4,793	100.5	3,878	(a)	(a)	(a)
Sedgwick .....	574	3,081,320	.018	55,917	96.5	231,099	170	9,224	19,668
Sorrento .....	196	401,500	.122	49,163	94.1	30,113	1,221	4,572	15,127
Southwest Harbor .....	1,480	4,338,940	.043	187,714	99.1	325,421	64,007	28,550	18,464
Stonington .....	1,408	2,169,630	.059	129,127	84.2	162,722		26,303	16,239
Sullivan .....	709	1,378,310	.047	65,195	(a)	103,373	(a)	(a)	(a)
Surry .....	547	897,885	.072	65,044	96.6	67,341	229	1,575	24,194
Swan's Island .....	402	346,830	.110	38,427	95.8	26,012	1,189	(a)	(a)
Tremont .....	1,044	5,457,230	.0185	101,655	103.3	409,292	21,000	15,417	12,319
Trenton .....	375	400,590	.075	30,359	(a)	30,044	(a)	(a)	(a)
Verona .....	435	871,290	.027	23,852	95.5	65,347	100	540	14,000
Waltham .....	153	146,586	.050	7,443	100.2	10,994	8	2,128	9,785
Winter Harbor .....	756	694,928	.085	59,399	99.6	52,120	10,319	14,164	13,678

## KENNEBEC COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment				\$ (a)	\$ (a)
Albion .....	974	\$ 674,085	.104	\$ 70,741	100.8	\$ 50,556	\$ (a)	\$ (a)	\$ (a)
Augusta .....	21,680	72,287,830	.036	2,615,856	98.0	5,421,587	3,039,116	393	289,492
Belgrade .....	1,102	2,356,012	.0562	133,278	97.3	175,701	3,440		37,649
Benton .....	1,521	833,669	.100	84,501	98.2	62,525	85		24,181
Chelsea .....	1,893	1,354,956	.050	68,576	88.7	101,622	66,900	5,979	8,887
China .....	1,561	7,560,861	.023	174,989	99.8	567,065	63,540	960	23,985
Clinton .....	1,729	1,038,430	.134	138,884	96.1	77,882	53	118	27,290
Farmingdale .....	1,941	3,488,949	.055	193,503	96.6	261,671	24		28,260
Fayette .....	328	622,737	.090	56,382	104.7	46,705	3,198	1,084	15,186
Gardiner .....	6,897	9,050,380	.095	864,232	98.3	678,779	74,790	13,800	33,249
Hallowell .....	3,169	9,415,663	.0325	308,043	96.0	706,175	34,349		30,184
Litchfield .....	1,011	2,996,430	.036	108,657	90.7	224,732	2,423	(a)	(a)
Manchester .....	1,068	5,493,473	.022	121,695	98.7	412,010		1,122	24,716
Monmouth .....	1,884	8,529,100	.029	248,622	98.6	639,683	96,245	13,178	29,456
Mount Vernon .....	596	2,708,895	.031	84,429	100.7	203,017	42,111	9,934	10,568
Oakland .....	3,075	5,531,894	.053	295,614	96.0	414,892	20,533	18,905	9,197
Pittston .....	1,311	534,742	.128	69,320	96.6	40,106		102	19,922
Randolph .....	1,724	1,535,205	.068	105,426	98.2	115,140			28,394
Readfield .....	1,029	4,415,480	.028	124,475	79.6	331,161	52,608	9,609	19,305
Rome .....	367	689,820	.072	49,907	100.3	51,737	171	7,357	12,227
Sidney .....	988	2,578,040	.034	88,469	96.6	193,353	1,167	312	21,669
Vassalboro .....	2,446	5,837,680	.0314	184,905	96.1	437,826	355	1,951	53,502
Vienna .....	160	177,055	.100	17,863	97.8	13,279	(a)	(a)	(a)
Waterville .....	18,695	83,363,570	.0292	2,446,030	97.4	6,252,268	2,434,665	21,600	333,752
Wayne .....	498	708,500	.120	85,473	98.0	53,138	12,239	4,635	5,503
West Gardiner .....	1,144	765,780	.100	77,430	98.3	57,434	17,061		9,973
Windsor .....	878	620,805	.084	52,742	101.9	46,560		6,183	34,744
Winslow .....	5,891	21,393,080	.039	839,917	93.1	1,604,481	768,549	19,430	40,396
Winthrop .....	3,537	11,701,250	.038	447,534	97.8	877,594	696,276	11,261	82,438

## KNOX COUNTY

Appleton .....	672	1,056,240	.045	47,987	99.3	79,218		9,384	8,818
Camden .....	3,988	8,785,000	.060	529,893	100.2	658,875	250	33,387	31,841
Cushing .....	479	1,024,253	.050	51,613	97.4	76,819	140	8,733	10,786
Friendship .....	806	686,890	.128	88,490	98.7	51,517	15,151	3,188	13,644
Hope .....	525	406,570	.094	38,539	97.3	30,493	8,054	1,672	14,236
Isle au Haut .....	68	144,880	.111	16,175	100.2	10,866	(a)	(a)	(a)
Matinicus Isle Plt. ....	100	108,975	.074	8,169	(a)	8,173	(a)	(a)	(a)
North Haven .....	384	1,172,947	.075	88,286	99.3	87,971	14,900	11,220	14,202
Owl's Head .....	994	1,014,546	.088	90,147	97.2	76,091	13,500	1,688	15,603
Rockland .....	8,769	35,029,670	.032	1,126,514	93.5	2,627,225	221,903	2,722	189,529
Rockport .....	1,893	9,379,264	.0263	248,073	96.0	703,445	77,000	24,165	31,593
St. George .....	1,588	9,338,565	.019	178,624	101.1	700,392	34,918	4,673	27,693
South Thomaston .....	732	737,290	.066	49,246	98.0	55,297	2,600	4,587	17,170
Thomaston .....	2,780	11,190,510	.031	348,480	97.1	839,288	27,948	13,976	59,506
Union .....	1,196	1,322,078	.078	103,902	99.6	99,156	4,622	4,995	19,899
Vinalhaven .....	1,273	2,117,475	.074	157,713	98.2	158,811	297	15,660	7,895
Warren .....	1,678	5,073,010	.029	148,308	99.0	380,476	4,398	15,529	32,061
Washington .....	636	578,575	.098	57,122	93.2	43,393	775	4,919	16,185

## LINCOLN COUNTY

Alna .....	347	456,405	.073	33,570	99.4	34,230		4,119	6,484
Boothbay .....	1,617	13,380,896	.0191	257,045	98.9	1,003,567	17,351	15,531	22,572
Boothbay Harbor .....	2,252	3,411,475	.107	366,901	99.6	255,861	92,380	46,458	18,518
Bremen .....	438	3,843,420	.013	50,117	101.4	288,257	7,363	6,545	10,737

LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment					
Bristol .....	1,441	\$9,544,907	.019	\$182,667	98.8	\$715,868	\$ 44,000	\$ 12,654	\$ 26,822
Damariscotta .....	1,093	7,209,353	.0204	147,899	100.0	540,701	36,915	11,015	33,168
Dresden .....	766	516,480	.100	52,191	95.8	38,736	7,111	2,814	6,336
Edgcomb .....	453	517,845	.096	50,151	97.6	38,838	27	12,987	10,536
Jefferson .....	1,048	721,590	.100	72,933	97.1	54,119	11,000	4,178	14,417
Monhegan Plt.	65	184,865	.046	8,594	97.2	13,865	4,200	12,959	4,398
Newcastle .....	1,101	5,602,888	.017	95,061	96.0	420,217	15,055	3,277*	36,681
Nobleboro .....	679	423,950	.130	55,699	94.5	31,796	25,000	2,328	19,920
Somerville Plt.	254	148,450	.100	14,977	97.1	11,134		(a)	(a)
South Bristol .....	610	967,510	.086	83,773	98.6	72,563	45,811	10,811	20,879
Southport .....	416	4,054,000	.030	121,986	100.1	304,050	23,972	11,472	25*
Waldoboro .....	2,882	1,885,493	.156	296,356	97.8	141,412		5,406	45,017
Westport .....	133	264,635	.094	25,065	98.1	19,848		1,755	4,846
Whitefield .....	1,068	1,046,241	.075	79,101	90.2	78,468	60,404	5,827	13,207
Wiscasset .....	1,800	5,155,855	.081	418,978	99.1	386,689	89,365	40,678	2,716

OXFORD COUNTY

Municipality	Population 1960 Census	1966			7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated		
		Valuation	Tax Rate	Commitment					
Andover .....	762	1,481,356	.067	99,839	97.7	111,102		6,313	31,796
Bethel .....	2,408	7,090,517	.038	271,099	99.4	531,789	7,903	8,602*	75,213
Brownfield .....	538	358,417	.130	46,969	89.5	26,881	149	5,129	17,470
Buckfield .....	982	1,885,480	.042	79,772	95.7	141,411		4,890*	20,985
Byron .....	108	296,060	.078	23,165	98.2	22,205		1,574	4,536
Canton .....	728	694,700	.083	58,170	101.3	52,103		1,359	18,857
Denmark .....	376	682,495	.100	68,583	98.2	51,187		5,009	25,246
Dixfield .....	2,323	5,598,804	.034	192,024	99.6	419,910	48,895	10,043	15,361
Fryeburg .....	1,874	3,016,950	.068	206,608	98.2	226,271	16,900	14,400	28,770
Gilead .....	136	401,825	.064	25,816	98.9	30,137	6,422	1,719	4,834
Greenwood .....	601	1,183,155	.074	87,997	100.7	88,737	14,000	3,766	24,128
Hanover .....	240	375,050	.062	23,451	100.3	28,129	67	6,286	2,929
Hartford .....	325	407,858	.094	38,618	94.1	30,589		3,295	13,749
Hebron .....	465	344,760	.080	27,959	98.6	25,857		1,110	13,677
Hiram .....	699	1,112,649	.050	56,225	104.9	83,449	246	4,233	7,141
Lincoln Plt.	99	1,252,765	.026	32,635	100.2	93,957	192	9,846	26,677
Lovell .....	588	1,603,152	.073	117,529	100.4	120,236	798	33,246	20,705
Magalloway Plt.	50	325,955	.071	23,191	99.9	24,447	47	11,532	3,133
Mexico .....	5,043	7,478,150	.045	339,598	97.4	560,861	1,000	57,604	57,450
Newry .....	260	330,620	.094	31,195	92.7	24,797		6,091	3,813
Norway .....	3,733	11,310,770	.0356	405,164	98.6	848,308	562,037	21,382	36,054
Oxford .....	1,638	2,873,575	.044	127,550	100.5	215,518	10,365	9,868*	25,428
Paris .....	3,601	6,919,440	.055	382,948	98.2	518,958	418,100	38,830	55,699
Peru .....	1,229	2,036,423	.072	147,516	95.3	152,732		30,085	16,084
Porter .....	975	463,830	.130	61,009	99.2	34,787	3,218	125	59,294
Roxbury .....	344	534,385	.106	56,882	95.0	40,079		3,801	11,352
Rumford .....	10,005	71,118,730	.02365	1,688,362	99.6	5,333,905	589,681	143,351	27,894
Stoneham .....	180	303,140	.076	23,390	97.5	22,736	5,000	6,541	12,265
Stow .....	108	134,330	.108	14,601	106.6	10,075		6,513	3,862
Sumner .....	481	519,390	.074	38,768	89.8	38,954		(a)	(a)
Sweden .....	119	358,803	.075	27,015	97.0	26,910		7,279	8,270
Upton .....	35	378,770	.032	12,148	99.3	28,408		28,351	1,064
Waterford .....	834	1,371,740	.086	118,555	99.8	102,881	17,245	3,672	41,467
West Paris .....	1,050	1,730,627	.046	80,410	98.4	129,797	3,103	7,177	34,466
Woodstock .....	930	1,322,100	.074	98,462	101.4	99,158	2,900	3,669	35,199

# PENOBCOT COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment					
Alton .....	303	\$ 85,145	.196	\$ 16,877	95.1	\$ 6,386	\$ 7	\$ 1,337	\$ 20,750
Bangor .....	38,912	142,124,900	.0344	4,907,628	95.8	10,659,368	8,467,000	673,535	39,928
Bradford .....	690	697,160	.068	47,809	94.4	52,287	4,912	12,112	28,815
Bradley .....	951	580,216	.116	67,956	97.4	43,516	33,722	10,539	120,370
Brewer .....	9,009	19,155,710	.084	1,613,527	98.2	1,436,678	818,867	26,764	17,233
Burlington .....	353	197,005	.138	27,385	85.2	14,775	1,429	523	25,827
Carmel .....	1,206	670,215	.124	83,854	81.4	50,266	8,046	523	8,512
Carroll Plt. ....	147	91,350	.167	15,363	96.3	6,851		9,791	24,044
Charleston .....	750	507,380	.126	64,338	92.3	38,054	18,286	1,473	4,480
Chester .....	261	109,895	.220	24,372	95.6	8,242	3,107		8,172
Clifton .....	227	185,088	.097	18,134	98.9	13,882	210		
Corinna .....	1,895	1,087,820	.180	196,921	93.9	81,587	21,318	16,742	23,110
Corinth .....	1,138	647,322	.131	85,571	92.1	48,549	589	796*	38,199
Dexter .....	3,951	6,005,930	.067	405,091	97.1	450,445	89,567	5,125	49,269*
Dixmont .....	551	368,559	.088	32,793	93.6	27,642	6,891	410	24,291
Drew Plt. ....	43	86,712	.090	7,837	94.6	6,503		680	3,032
East Millinocket .....	2,392	16,071,673	.0451	726,509	99.7	1,205,375	575,000	(a)	(a)
Eddington .....	958	1,773,032	.050	89,489	97.1	132,977	28,215	3,628	21,933
Edinburg .....	19	67,456	.054	3,670	100.1	5,059		177	5,377
Enfield .....	1,098	785,726	.136	107,417	96.0	58,929	723	14,410	26,777
Etna .....	486	339,785	.065	22,413	99.0	25,484	39	432	22,079
Exeter .....	707	301,725	.196	59,588	105.8	22,629	1,811	530	43,296
Garland .....	568	223,335	.144	32,532	99.3	16,750	4,441	2,793	11,421
Glenburn .....	965	574,521	.137	79,426	91.4	43,089	3,750	20,624	15,508
Grand Falls Plt. ....	7	60,460	.060	3,610	99.3	4,535		671	885
Greenbush .....	565	138,760	.240	33,677	89.8	10,407		2,687	14,072
Hampden .....	100	109,244	.109	12,001	99.2	8,193	21	2,494	2,888
Hermon .....	4,583	6,401,760	.070	450,793	98.9	480,132	126,892	7,322	118,627
Holden .....	2,087	2,442,390	.086	211,459	93.3	183,179	84,049	6,346	80,121
Howland .....	1,375	3,375,390	.025	85,174	107.4	253,154	16		66,628
Hudson .....	1,362	2,034,410	.062	127,015	97.6	152,581	804	5,050	57,598
Kenduskeag .....	542	277,465	.110	30,827	90.1	20,810	22,453	7,145	31,784
Lagrange .....	584	547,610	.084	46,349	90.2	41,071		3,999	20,263
Lakeville Plt. ....	424	253,090	.119	30,409	94.7	18,982	111	2,525	17,332
Lee .....	21	161,430	.034	5,531	99.7	12,107		4,251	1,848
Levant .....	555	320,310	.121	39,181	96.6	24,023		3,869	22,480
Lincoln .....	765	1,278,130	.040	51,584	90.6	95,860	282	1,763*	23,886
Lowell .....	4,541	12,115,385	.060	732,398	98.8	908,654	295,088	62,821	51,874
Mattawamkeag .....	132	95,365	.146	14,031	97.4	7,152	1	1,402*	11,569
Maxfield .....	945	1,067,810	.128	137,361	99.5	80,086	43,000	2,913	14,669
Medway .....	39	79,360	.070	5,585	102.7	5,952		531	1,053
Milford .....	1,266	518,972	.360	187,643	95.0	38,923	(a)	(a)	
Millinocket .....	1,572	1,692,930	.088	150,112	97.6	126,970	52,800	20,696	25,075
Mount Chase Plt. ....	7,453	30,937,580	.0528	1,638,547	99.7	2,320,319	1,626,783	70,158	68,091
Newburgh .....	179	346,685	.044	15,408	101.2	26,001		8,072	8,611
Newport .....	636	308,355	.062	19,544	101.1	23,127		3,919	20,554
Old Town .....	2,322	1,871,135	.123	231,761	97.8	140,335		850	4,877*
Orono .....	8,626	38,553,800	.0262	1,016,275	98.5	2,891,535	431,459	7,063	198,646
Orrington .....	8,341	21,809,410	.030	657,846	96.2	1,635,706	783,021	19,031	28,621
Passadumkeag .....	2,539	4,593,490	.049	226,746	100.4	344,512	110,965	10,833	53,214
Patten .....	355	115,807	.132	15,485	89.3	8,686		250	16,753
Plymouth .....	1,312	2,627,080	.030	79,640	100.2	197,031		(a)	(a)
Prentiss Plt. ....	494	191,954	.134	26,046	102.7	14,397		1,173	19,141
Seboeis Plt. ....	227	77,659	.189	14,807	96.2	5,824	881	(a)	(a)
Springfield .....	77	102,235	.136	13,952	98.9	7,668		4,046	5,193
Stacyville .....	426	139,134	.128	18,019	98.2	10,435		2,905	12,558
Stetson .....	673	1,016,385	.058	59,352	95.0	76,229	11,871	5,571	7,056
Veazie .....	1,354	15,273,311	.014	214,805	98.5	1,145,498	24,040	9,390	29,201
Webster Plt. ....	420	189,287	.135	25,805	87.4	14,197	1,379	588	11,752
Winn .....	79	74,360	.153	11,410	99.2	5,577		(a)	(a)
Woodville .....	526	166,989	.022	37,074	101.5	12,524		3,092	24,106
	49	492,860	.040	19,750	99.5	36,965	21,100	3,045	14,827

### PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated      Unappropriated	
		Valuation	Tax Rate	Commitment					
Abbot .....	404	\$ 242,853	.100	\$ 24,600	96.4	\$ 18,214	\$ 275	\$ 4,011	\$15,093
Atkinson .....	280	203,070	.094	19,233	111.1	15,230		693	9,996
Barnard Plt. ....	32	99,788	.038	3,831	98.5	7,484		2,007	3,186
Blanchard Plt. ....	57	112,564	.122	13,796	96.7	8,442		54	2,085
Bowerbank .....	17	255,455	.038	9,728	99.4	19,159		4,891	1,928
Brownville .....	1,641	994,935	.128	128,486	95.5	74,620	29,362	16,862	18,757
Dover-Foxcroft .....	4,173	10,628,740	.039	416,906	94.6	797,156	87,149	83,589	69,582
Elliottsville Plt. ....	23	183,280	.061	11,222	103.0	13,746	8,700	122	7,686
Greenville .....	2,025	6,402,855	.036	231,745	91.4	480,214	12,000	11,358	45,983
Gulford .....	1,880	1,372,320	.132	182,433	97.6	102,924		6,537	13,330
Kingsbury Plt. ....	8	111,870	.062	6,948	100.5	8,390		6,596	259*
Lake View Plt. ....	18	240,608	.032	7,714	90.6	18,046		1,896	1,394
Milo .....	2,756	1,860,088	.150	280,777	97.4	139,507	7,106	16,148	34,836
Monson .....	852	622,400	.117	73,328	94.8	46,680	12	9,453	15,473
Parkman .....	530	296,485	.116	34,767	92.9	22,236	6,000	2,337	4,862
Sangerville .....	1,157	565,909	.119	68,142	92.8	42,443	470	3,107*	18,730
Sebec .....	384	318,320	.102	32,754	99.1	23,874		2,960	10,590
Shirley .....	214	161,673	.098	15,961	100.3	12,125	(a)	(a)	
Wellington .....	231	113,235	.090	10,356	95.0	8,493		1,358	12,753
Willimantic .....	137	236,250	.070	16,630	99.8	17,719		492	4,750

### SAGADAHOC COUNTY

Arrowsic .....	177	323,590	.048	15,673	96.2	24,269		1,765	3,542
Bath .....	10,717	21,399,820	.069	1,483,842	97.5	1,604,987	635,213	18,937	108,559
Bowdoin .....	668	273,979	.196	54,156	94.9	20,548	(a)	(a)	(a)
Bowdoinham .....	1,131	996,264	.116	116,332	92.8	74,720		10,219	26,822
Georgetown .....	790	588,081	.112	66,207	96.7	44,106		8,002	20,553
Phippsburg .....	1,121	1,899,920	.081	154,719	99.9	142,494	56,000	21,681	113
Richmond .....	2,185	1,348,138	.124	168,624	97.7	101,110	16,936	12,307	23,731
Topsham .....	3,818	16,386,205	.0215	354,757	99.2	1,228,965	322,000	58,236	69,845
West Bath .....	766	3,154,340	.028	88,853	93.9	236,576	82,000	1,160	13,205
Woolwich .....	1,417	2,184,311	.060	132,148	101.8	163,823	54,958	9,969	40,103

### SOMERSET COUNTY

Anson .....	2,252	5,094,610	.037	189,938	100.4	382,096	58,000	28,137	53,905
Athens .....	602	779,210	.065	51,060	96.6	58,441		1,614	16,016
Bingham .....	1,308	7,579,923	.0155	118,482	99.9	568,494	363	15,664	4,527
Brighton Plt. ....	62	94,115	.080	7,583	99.9	7,059		925	6,760
Cambridge .....	354	183,560	.075	13,983	98.8	13,767		600	7,508
Canaan .....	800	426,850	.130	56,007	98.0	32,014	2,785		13,906
Caratunk Plt. ....	90	226,415	.060	13,681	102.1	16,981	131	(a)	(a)
Cornville .....	585	413,200	.100	41,761	94.4	30,990	5	520	21,428
Dennistown Plt. ....	17	171,555	.025	4,310	98.2	12,867		(a)	(a)
Detroit .....	564	472,388	.078	37,266	103.6	35,429			17,255
Emden .....	321	1,118,315	.078	87,544	100.2	83,874	15,138	4,236	57,952
Fairfield .....	5,829	19,827,887	.0264	527,039	97.3	1,487,092	28,041	24,161	24,934
Harmony .....	712	509,905	.096	49,461	95.1	38,243	6,516	2,736	19,166
Hartland .....	1,447	658,935	.050	142,992	99.9	49,420	8,693	2,434	24,035
Highland Plt. ....	46	73,815	.073	5,418	98.9	5,536		4,806	392
Jackman .....	984	1,461,310	.054	79,511	99.0	109,598	49,000	(a)	(a)
Madison .....	3,935	4,220,900	.100	425,039	99.3	316,568	22,327	3,320*	102,645
Mercer .....	272	241,150	.103	25,078	88.1	18,086	156	862	12,737
Moose River .....	205	371,475	.049	18,355	99.3	27,860		(a)	(a)
Moscow .....	559	2,891,264	.068	196,975	99.6	216,845		9,687	6,660
New Portland .....	620	667,725	.086	57,832	100.8	50,079	22,531	6,223	11,261

### SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1966			% 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	\$ 987,866	.148	\$147,587	93.0	\$ 74,090	\$ 31,300	\$ 2,501	\$ 17,990
Palmyra .....	1,009	516,220	.112	58,507	100.6	38,717		532	32,555
Pittsfield .....	4,010	5,399,280	.077	418,505	97.4	404,946	189,097	5,679	50,066
Pleasant Ridge Plt. ....	108	3,232,180	.046	148,746	100.0	242,414		25,800	11,896
Ripley .....	317	204,200	.092	19,041	100.3	15,315		1,523	5,591
St. Albans .....	927	870,360	.066	58,041	99.5	65,277		315*	24,603
Skowhegan .....	7,661	28,596,160	.033	949,085	98.4	2,144,712	40,200	9,562	202,687
Smithfield .....	382	496,875	.108	54,008	98.2	37,266	10,060	5,193	6,913
Solon .....	669	859,945	.084	72,697	99.5	64,496	10,358	4,986	21,195
Starks .....	306	332,586	.090	30,200	88.3	24,944		5,899	8,579
The Forks Plt. ....	53	247,393	.059	14,635	101.3	18,554		(a)	(a)
West Forks Plt. ....	93	229,510	.036	8,316	99.7	17,213		(a)	(a)

### WALDO COUNTY

Belfast .....	6,140	19,941,200	.0336	674,068	94.8	1,495,590	20,815	4,100	86,394
Belmont .....	295	279,300	.060	16,971	100.0	20,948		(a)	(a)
Brooks .....	758	484,931	.130	63,455	93.5	36,370	11,458	(a)	(a)
Burnham .....	755	377,415	.162	61,540	88.3	28,306	2,000	521	18,233
Frankfort .....	692	420,925	.126	53,385	88.0	31,569		9,276	45,678
Freedom .....	406	249,320	.126	31,702	91.8	18,699		(a)	(a)
Islesboro .....	444	1,182,750	.094	111,566	101.8	88,706		47,507	
Jackson .....	220	172,375	.113	19,628	96.0	12,928		372	9,996
Knox .....	439	654,703	.072	47,406	91.5	49,103	2	1,729*	12,858
Liberty .....	458	629,950	.096	60,868	95.8	47,246		8,406	8,065
Lincolnville .....	867	914,220	.084	77,469	99.6	68,567		2,386	11,390
Monroe .....	497	817,607	.054	44,463	98.4	61,321		2,739*	35,882
Montville .....	366	236,650	.140	33,422	96.0	17,749	9,000	956	434
Morrill .....	355	489,195	.048	23,739	99.0	36,690		1,634	2,216
Northport .....	648	664,515	.108	72,179	98.0	49,839	10,100	108	13,635
Palermo .....	528	465,490	.105	49,323	101.5	34,912	6,240	4,585	5,677
Prospect .....	412	241,626	.110	26,846	102.3	18,122	2	358	10,885
Searsmont .....	628	445,345	.108	48,547	97.0	33,401		816	6,634
Searsport .....	1,838	12,231,230	.026	319,191	66.7	917,342	374	22,087	69,464
Stockton Springs .....	980	2,459,670	.040	99,101	96.0	184,475		12	27,224
Swanville .....	514	517,190	.060	31,283	95.1	38,789			15,554
Thorndike .....	457	305,705	.116	35,789	95.3	22,928		(a)	(a)
Troy .....	469	356,290	.080	28,857	99.6	26,722		(a)	(a)
Unity .....	983	1,924,775	.057	110,487	98.2	144,358	42		30,535
Waldo .....	395	249,258	.112	28,175	92.7	18,694	20	6,862	2,655
Winterport .....	2,088	2,551,803	.067	172,252	94.2	191,385		20,194	100,558

### WASHINGTON COUNTY

Addison .....	744	527,460	.070	37,513	96.1	39,560		2,944	26,033
Alexander .....	220	301,155	.070	21,245	96.9	22,587	4,248	5,038	4,734
Baileyville .....	1,863	5,207,550	.092	480,349	100.1	390,566	21,984	5,454	55,207
Baring Plt. ....	200	224,080	.042	9,595	97.4	16,806		6,571	3,815
Beals .....	640	217,157	.125	27,512	98.0	16,287	1,500	(a)	(a)
Beddington .....	14	78,677	.073	5,764	101.1	5,901	10	1,184	1,787
Calais .....	4,223	13,778,800	.034	471,482	95.6	1,033,410	50,335	18,919	64,706
Centerville .....	47	125,115	.034	4,312	99.9	9,384		(a)	(a)
Charlotte .....	260	242,735	.088	21,520	102.6	18,205		4,717	9,073
Cherryfield .....	780	1,354,559	.041	56,111	101.2	101,592	76	13,223	693
Codyville Plt. ....	38	123,399	.041	5,090	101.0	9,255	337	203	8,433
Columbia .....	219	235,510	.078	18,538	91.6	17,663			14,637
Columbia Falls .....	442	410,873	.072	29,949	99.6	30,815		5,269	10,730
Cooper .....	106	274,230	.0432	11,925	98.6	20,567		(a)	(a)

**WASHINGTON COUNTY—Continued**

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit* Appropriated Unappropriated	
		Valuation	Tax Rate	Commitment					
Crawford .....	83	\$ 66,983	.095	\$ 6,436	99.0	\$ 5,024	\$ 19,800	\$ (a)	\$ (a)
Cutler .....	654	377,669	.042	16,075	105.7	28,325	8,006	7,064	22,721
Danforth .....	821	865,063	.061	53,324	76.9	64,880		668	27,255
Deblois .....	26	64,414	.065	4,243	99.4	4,831		(a)	(a)
Dennysville .....	303	414,009	.039	16,247	99.3	31,051		4,110	12,362
East Machias .....	1,198	635,829	.114	73,220	96.8	47,687	8,400	1,655	13,490
Eastport .....	2,537	5,903,680	.040	237,440	89.4	442,776	65,166	24,779	5,774
Grand Lake Stream Plt. ....	219	390,645	.044	17,359	100.0	29,298	258	3,786	10,521
Harrington .....	717	415,480	.084	35,347	95.6	31,161		780	11,330
Jonesboro .....	428	546,005	.0544	30,012	99.3	40,950		(a)	(a)
Jonesport .....	1,563	1,651,759	.046	76,965	99.4	123,882	6,600	29,121	11,656
Lubec .....	2,684	6,530,530	.026	171,297	97.1	489,790	36	3,790	12,378
Machias .....	2,614	1,365,837	.153	210,350	98.2	102,438	15,000	37,412	15,293
Machiasport .....	980	491,111	.102	50,666	101.0	36,833	14,946	(a)	(a)
Marshfield .....	267	171,915	.080	13,912	98.1	12,894		1,337	5,556
Meddybemps .....	86	155,962	.064	10,033	96.1	11,697		(a)	(a)
Milbridge .....	1,101	1,054,100	.068	72,426	98.9	79,058	2,381	4,287	12,533
Northfield .....	79	174,805	.042	7,399	98.2	13,110		(a)	(a)
Pembroke .....	871	363,220	.116	42,569	95.8	27,242	2,109	9,281	11,711
Perry .....	564	708,225	.050	35,762	94.4	53,117	10,400	18,415	9,319
No. 14. Plt. ....	63	113,890	.062	7,109	95.1	8,542		2,467	4,189
No. 21 Plt. ....	56	83,640	.068	5,745	99.7	6,273	25	2,875	878
Princeton .....	829	846,560	.080	68,340	99.5	63,492	24,000	8,914	21,431
Robbinston .....	476	261,905	.110	29,143	99.1	19,643	11,150	(a)	(a)
Rogue Bluffs .....	152	63,128	.143	9,111	100.3	4,735	75	1,571	6,288
Steuben .....	673	1,941,140	.030	58,678	99.2	145,586	52,213	3,439	10,335
Talmadge .....	58	141,250	.037	5,256	97.6	10,594		(a)	(a)
Topsfield .....	201	576,200	.033	19,138	97.2	43,215		1,022	9,187
Vanceboro .....	389	283,670	.100	28,607	97.0	21,275	1,206	25	4,313
Waite .....	73	124,300	.067	8,388	97.7	9,323		(a)	(a)
Wesley .....	145	126,463	.124	15,733	100.4	9,485		6,122	9,261
Whiting .....	339	858,367	.032	27,215	97.7	64,378		3,617	4,022
Whitneyville .....	229	216,600	.150	32,598	96.9	16,245		5,456	5,923

**YORK COUNTY**

Acton .....	501	1,014,430	.090	91,728	100.4	76,082	25,228	13,514	6,669
Alfred .....	1,201	3,459,810	.027	94,216	97.2	259,486	43	2,722	10,074
Arundel .....	907	1,084,855	.077	84,260	93.6	81,364	36,300	16,143	14,910
Berwick .....	2,738	3,711,240	.067	250,465	95.4	278,343	118,065	7,134	51,490
Biddeford .....	19,255	73,766,336	.025	1,856,545	97.9	5,532,475	2,507,304	3,470	369,189
Buxton .....	2,339	3,968,252	.083	331,194	97.7	297,619	43,568	36,904	67,931
Cornish .....	816	526,140	.0136	72,092	95.7	39,461	6,862	1,580	22,949
Dayton .....	451	945,057	.064	60,847	98.4	70,879	3,216	6,453	4,330
Eliot .....	3,133	7,021,807	.040	283,158	99.4	526,636	3,082	6,523	18,453
Hollis .....	1,195	2,210,230	.076	172,444	98.2	165,767	9,000	2,277	20,977
Kennebunk .....	4,551	10,673,570	.068	729,305	95.7	800,518	448,500	145,098	81,807
Kennebunkport .....	1,851	9,160,505	.040	367,947	101.4	687,038	219,500	66,963	42,889*
Kittery .....	10,689	9,764,175	.084	825,378	92.6	732,313	446,618	137,280	91,335
Lebanon .....	1,534	1,030,418	.148	153,723	94.7	77,281		6,133	17,782
Limerick .....	907	825,045	.126	104,604	92.9	61,878	17,015	2,253	15,608
Limington .....	839	488,385	.190	93,462	100.1	36,629		6,746	16,641
Lyman .....	529	682,463	.100	68,744	96.4	51,185		22,817	
Newfield .....	319	510,287	.104	53,367	(a)	38,272		(a)	
North Berwick .....	1,844	2,844,253	.070	200,424	94.9	213,319	26,318	29,374	19,402
Old Orchard Beach .....	4,580	12,409,600	.070	871,930	96.4	930,720	833,368	59,722	51,102
Parsonsfield .....	869	813,985	.108	88,555	92.2	61,049		51,431	17,043
Saco .....	10,515	37,410,280	.039	1,465,961	98.3	2,805,771	769,089	5,918	31,229
Sanford .....	14,962	57,537,260	.0282	1,633,384	96.1	4,315,295	325,000	391,703	198,298*
Shapleigh .....	515	640,104	.142	91,321	98.8	48,008		2,843	9,562
South Berwick .....	3,112	2,748,870	.0935	259,332	97.4	206,165	13,972	10,891	8,365
Waterboro .....	1,059	3,175,885	.040	127,899	97.9	238,191		(a)	
Wells .....	3,528	13,557,670	.062	843,771	97.0	1,016,825	487,978	35,904	90,007
York .....	4,663	28,470,527	.029	829,356	97.3	2,135,290	99,014	35,738	89,604

(a) Information not available.

\* Denotes red figure.