

MAINE STATE LEGISLATURE

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Report OF THE **STATE AUDITOR**



FOR PERIOD
JULY 1, 1970 JUNE 30, 1971

Raymond M. Rideout, Jr.
STATE AUDITOR

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FIFTY-SECOND 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 the following fiscal year after the books of the State Controller have been officially closed. . ."

Published Under
Appropriation 1018-1

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 - 1968	Armand G. Sansoucy	Lewiston
1969 - 1970	Michael A. Napolitano	Augusta
1970 - 1970	William L. Otterbein	Farmingdale
1971 -	Raymond M. Rideout, Jr.	Manchester

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

In compliance with statutory requirements, I submit herewith the 52nd Annual Report of the State Auditor for the fiscal year ended June 30, 1971. The financial data presented are based on the accounting records maintained in the Bureau of Accounts and Control.

We have made extensive examination of major pertinent transactions. We did not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial transactions on a selective basis in our postaudits of the activities of the major State departments during the year. The results of these audits, together with comments, exceptions and recommendations are contained in our individual audit reports submitted to the respective departments.

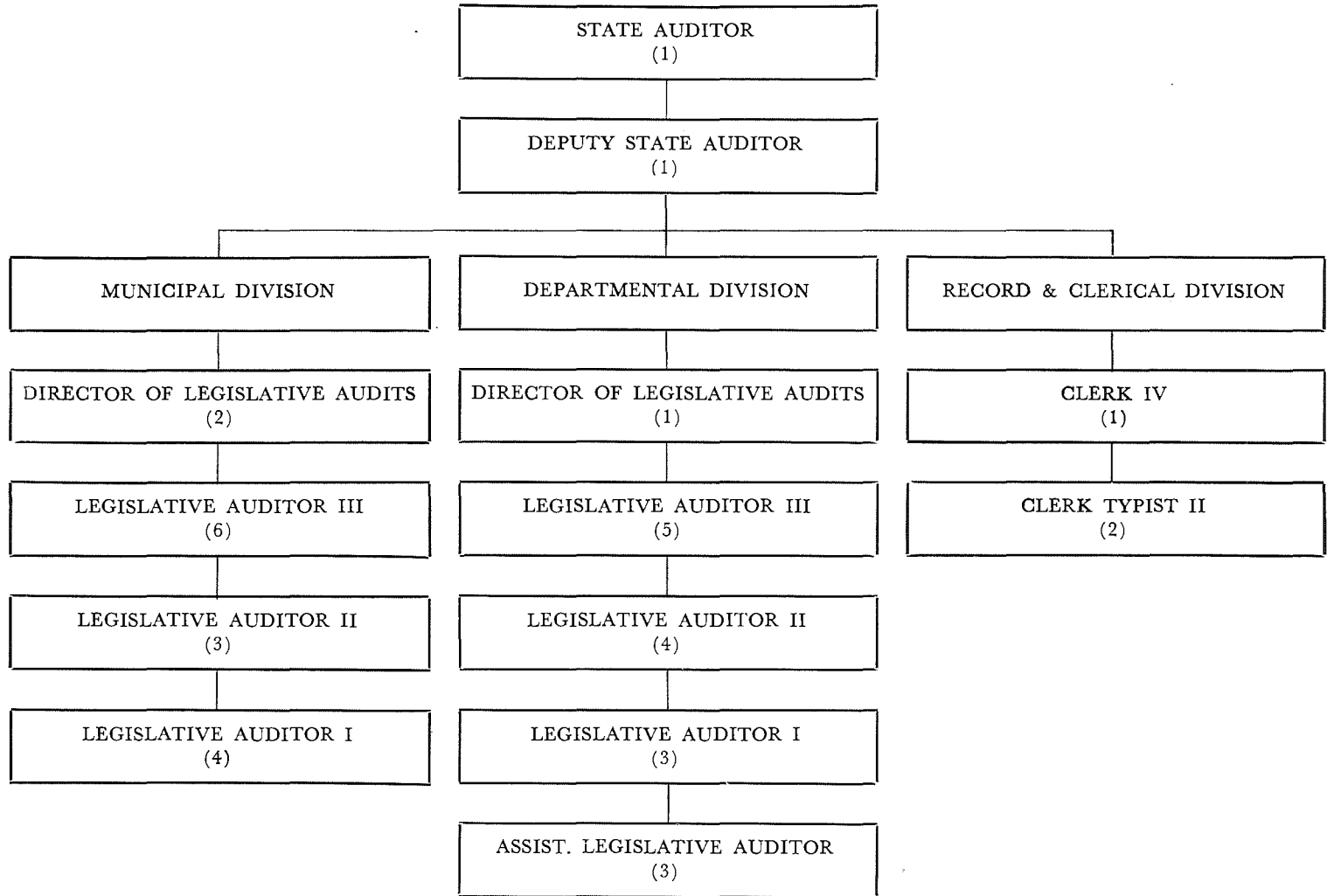
Based on the scope of our examination, it is our opinion that, except for the exclusion of certain trust and operating fund transactions and balances recorded and controlled locally by State agencies and not reflected herein, the accompanying financial statements present fairly the financial position of the operating funds of the State of Maine at June 30, 1971, 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.

I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State officials for their cooperation with this department.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "R. H. Smith", is written over a horizontal line.

State Auditor



WHERE THE STATES DOLLARS CAME FROM

(Combination of the States Operating Funds)
Fiscal Year Ended June 30, 1971

58¢	<u>TAXES</u>	
24¢	Sales Taxes	\$91,987,006
8¢	Income Taxes	32,435,855
4¢	Tobacco Taxes	15,540,552
2¢	Inheritance and Estate Taxes	5,950,023
1¢	Public Utilities Taxes	3,764,068
1¢	Insurance Company Taxes	4,716,922
1¢	Forestry District Taxes	1,340,761
—	Specific Business Taxes	842,629
1¢	Hunting and Fishing Licenses	3,126,811
10¢	Gasoline Taxes	39,038,349
	Motor Vehicle Registrations	
4¢	and Drivers Licenses	14,589,010
2¢	Other Taxes	7,477,191
		<hr/>
		\$220,809,177
31¢	FEDERAL GOVERNMENT	121,062,766
1¢	MUNICIPAL GOVERNMENT	4,290,214
1¢	PRIVATE SOURCES	1,312,244
2¢	SERVICE CHARGES	9,330,468
6¢	FROM OTHER STATE FUNDS	23,297,770
1¢	OTHER REVENUE	5,336,652
		<hr/>
<u>\$1.00</u>		<u>\$385,439,291</u>

HOW THE STATES DOLLARS WERE SPENT

COMBINED OPERATING FUNDS

FISCAL YEAR ENDED JUNE 30, 1971

	<u>BY TYPE OF SERVICE</u>	
4¢	General Administration	\$13,833,951
4¢	Protection of Persons and Property	14,543,053
23¢	Highways and Bridges	86,769,502
4¢	Development and Conservation	15,625,154
1¢	Health and Welfare	4,336,469
24¢	Social Services	94,059,181
7¢	Mental Health	25,356,533
27¢	Education	104,379,058
1¢	Culture, History and Recreation	3,237,251
5¢	Miscellaneous	21,006,080
		<hr/>
<u>\$1.00</u>		<u>\$383,145,232</u>
	<u>BY TYPE OF EXPENSE</u>	
21¢	Personal Services	\$ 79,184,391
8¢	Contractual Services	31,341,010
3¢	Commodities	12,677,192
46¢	Grants	176,354,911
13¢	Capital Expenditures	48,182,246
2¢	Debt Retirement	8,650,000
2¢	Interest Payments	6,638,401
5¢	Contributions and Transfers to Other Funds	20,118,081
		<hr/>
<u>\$1.00</u>		<u>\$383,145,232</u>

COMBINED STATEMENT OF OPERATIONS
OPERATING FUNDS
FISCAL YEAR ENDED JUNE 30, 1971

	General Fund		Highway Fund		Special Revenue Fund		Total	
Balance Forward (Adj.) — July 1, 1970	\$	6,718,263	\$	30,644,122	\$	9,104,779	\$	46,467,164
Appropriations		179,003,770		51,734,176				230,737,946
Dedicated Revenue		55,242,661		38,250,179		52,052,380		145,545,220
Transfers:								
From Other Appropriations		11,846,995		21,230,228		2,965,718		36,042,941
From Highway Surplus				773,105				773,105
From Contingent Account		467,209						467,209
To Other Appropriations	(	11,846,995)	(	3,230,228)	(	2,700,948)	(	17,778,171)
Available Funds		241,431,903		139,401,582		61,421,929		442,255,414
Expenditures:								
Personal Services		39,198,421		23,774,596		16,211,374		79,184,391
Contractual Services		10,085,898		12,996,554		8,258,558		31,341,010
Commodities		4,429,669		7,209,901		1,037,622		12,677,192
Grants		151,760,214		4,859,443		19,735,254		176,354,911
Capital Expenditures		1,780,345		44,436,445		1,965,456		48,182,246
Debt Retirement		4,945,000		3,705,000				8,650,000
Interest Payments		4,771,111		1,867,290				6,638,401
Contributions and Transfers to —								
General Fund				247,937		2,483,029		2,730,966
Special Revenue Fund		929,363		1,822		160,000		1,091,185
Highway Fund		1,156,167						1,156,167
Working Capital Fund		1,026,291						1,026,291
Public Service Enterprises		489,466		41,756				531,222
Trust Fund		10,665,779		1,769,510		1,057,454		13,492,743
Bond Fund		13,019				62,261		75,280
Other		14,227						14,227
Total Expenditures		231,264,970		100,910,254		50,971,008		383,146,232
Balance — June 30, 1971:								
Lapsed		2,709,964		1,583,537				4,293,501
Carried —								
Encumbered		2,600,911		14,415,371		2,299,802		19,316,084
Unencumbered		4,856,058		22,492,420		8,151,119		35,499,597
Balance — All Funds	\$	10,166,933	\$	38,491,328	\$	10,450,921	\$	59,109,182

COMBINED STATEMENT OF REVENUE
OPERATING FUNDS
FISCAL YEAR ENDED JUNE 30, 1971

Revenues	General Fund		Highway Fund		Special Revenue Fund	Total		Total
	Undedicated	Dedicated	Undedicated	Dedicated	Dedicated	Undedicated	Dedicated	
Taxes	\$ 158,264,390	\$ 944,868	\$ 53,455,186	\$ 543,432	\$ 7,601,303	\$ 211,719,576	\$ 9,089,603	\$ 220,809,179
Other Revenues —								
Fines and Penalties	1,188,761	270	85,817	31,799	145,162	1,274,578	177,231	1,451,809
Use of Money and Property	2,326,664		1,061,624		50	3,388,288	50	3,388,338
From Other Agencies —								
Federal Government	285,481	49,305,465		34,102,883	37,368,937	285,481	120,777,285	121,062,766
Municipal Governments	104	1,556,320		2,121,906	611,884	104	4,290,110	4,290,214
Private Sources	424,918	223,630	(	133)	663,829	424,918	887,326	1,312,244
Service Charges	3,812,699	527,041	2,857	278,378	4,709,493	3,815,556	5,514,912	9,330,468
Contributions from Other State Funds	18,591,639	2,652,995		1,156,167	896,969	18,591,639	4,706,131	23,297,770
Compensation for Sale or Loss of Property	393,933	32,072		15,747	54,753	393,933	102,572	496,505
Totals	<u>\$ 185,288,589</u>	<u>\$ 55,242,661</u>	<u>\$ 54,605,484</u>	<u>\$ 38,250,179</u>	<u>\$ 52,052,380</u>	<u>\$ 239,894,073</u>	<u>\$ 145,545,220</u>	<u>\$ 385,439,293</u>

COMBINED STATEMENT OF EXPENDITURES
OPERATING FUNDS
FISCAL YEAR ENDED JUNE 30, 1971

	General Fund	Highway Fund	Special Revenue Fund	Total
General Administration	\$ 10,504,460	\$ 2,130,829	\$ 1,198,662	\$ 13,833,951
Protection of Persons and Property	5,167,362	5,280,546	4,095,145	14,543,053
Highway and Bridge Administration		3,276,878		3,276,878
Highway and Bridge Construction		56,520,300		56,520,300
Highway and Bridge Maintenance		26,610,475		26,610,475
Highway and Bridge Other Development and		361,849		361,849
Conservation	6,387,038		9,238,116	15,625,154
Health and Welfare	2,266,180		2,070,289	4,336,469
Social Services	79,478,174		14,581,007	94,059,181
Mental Health	23,128,466		2,228,067	25,356,533
Education	88,403,494		15,975,564	104,379,058
Culture History and Recreation	1,969,150		1,268,101	3,237,251
Miscellaneous	13,960,646	6,729,377	316,057	21,006,080
Totals	<u>\$231,264,970</u>	<u>\$100,910,254</u>	<u>\$ 50,971,008</u>	<u>\$383,146,232</u>

STATE OF MAINE — BONDED DEBT
COMBINED STATEMENT — ALL FUNDS
FISCAL YEAR ENDED JUNE 30, 1971

	Outstanding Bonds June 30, 1970	Issued	Retired	Outstanding Bonds June 30, 1971
General Bond Fund	\$ 88,470,000	\$ 19,585,000	\$ 4,945,000	\$103,110,000
Self-Liquidating Bond Fund	29,845,000		580,000	29,265,000
Highway Fund	43,670,000	15,300,000	3,705,000	55,265,000
Enterprise Fund	4,020,000		240,000	3,780,000
Total	<u>\$166,005,000</u>	<u>\$ 34,885,000</u>	<u>\$ 9,470,000</u>	<u>\$191,420,000</u>

GENERAL FUND

The financial activities of State Government, not specifically provided for within other funds, are reflected within the general fund. Appropriations to finance these general fund activities are authorized by legislature on a budgetary basis prepared from estimates of revenues and expenditures.

Assets

Demand and Petty Cash —

The demand cash balance of the general fund amounted to \$1,803,171 at June 30, 1971 and was on deposit with several banks within the state. These amounts were verified directly with the depositories. Petty cash funds amounted to \$1,687,540 and was assigned to bonded state employees in such areas as were necessary for the continuance of state service to the general public. Such funds were verified by direct communication with the custodian of each account.

Investments —

Investments of \$34,303,336 consisted of bonds in the amount of \$95,500 and short term United States Government securities of \$34,207,836. The short term securities were purchased from available cash not needed for current commitment.

Taxes Receivable —

Taxes assessed remaining as receivables at June 30, 1971 amounted to \$5,334,379. The major portion of this amount is reflected in the following categories:

Cigarette Tax	\$ 927,663
Inheritance Tax	278,806
Railroad Tax	339,622
Wild Lands Tax	3,644,457
	<hr/>
	<u>\$5,190,548</u>

For the most part the taxes receivable represent current billings which were paid in the following fiscal year.

Other Accounts Receivable —

Other accounts receivable amounted to \$1,427,991 and consisted of amounts due from the Federal Government of \$125,947 for participating funds in several projects, and \$1,302,044 as service billings by various state agencies. Of the \$125,947 shown as due from the Federal Government, over one-half, or 68% was due the Department of Health and Welfare for vocational rehabilitation and the program for Aid to the Blind and Disabled.

The amount of \$1,302,044 due for service billings consisted for the most part of accounts due the Augusta State and Bangor State Hospitals and Pineland

Hospital and Training Center together with amounts due the Health and Welfare Department from billings to cities and towns for their proportionate share of the Aid to Dependent Children program.

Working Capital Advances —

Working capital advances amounting to \$4,972,513 constitute those funds advanced on a temporary basis to other operating state funds for the purpose of providing the necessary capital for carrying out the legal operations of the grantee.

Whenever a working capital advance, or any part thereof, is no longer required for the purpose for which it was made, such amount shall be returned to the state fund from which the advance was made.

The largest working capital advance is in the amount of \$3,500,000 to the Liquor Commission.

Due From Other Funds —

Amounts due the General Fund from other state funds amounted to \$29,932.

The major portion of this amount was due from the Special Revenue fund for expenses incurred in the examination and commitment of the mentally ill. Such funds for this purpose were made available by the provisions of Title 34, Section 2422, Revised Statutes Annotated of 1964.

Other Assets —

Miscellaneous other assets amounted to \$215,427 and consisted of \$8,517 as items of suspense pending final distribution and \$206,910 representing several items of prepaid expenses such as fidelity insurance, return postage deposits, etc.

Liabilities, Reserves and Surplus

Accounts Payable —

The amount due as accounts payable at June 30, 1971 amounted to \$2,886,478 and represented for the most part billings during June which were processed and paid in July.

Temporary Notes Unmatured —

Temporary notes unmatured of \$1,500,000 represented those issued in behalf of the Maine Industrial Building Authority in lieu of an authorized bond issue at a later date.

Due to Other Funds —

The amount due to other funds from the General Fund amounted to \$1,237,036. Of this amount \$1,142,543 or 92% consisted of Maine Forestry District taxes collected and deposited in General Fund accounts.

Other Current Liabilities —

Other current liabilities reflected an aggregate total of \$5,413,204 of which the greater portion, or \$4,850,172 were recorded as suspense items, classified as

such pending their timely distribution. Such items in this classification, for example, are the telephone and telegraph tax due to be distributed at a later date and deposits against inheritance taxes which may become due.

Authorized Expenditures Encumbered and Unencumbered —

The encumbered portion of authorized expenditures amounting to \$2,600,912 represents those available funds within the general fund accounts which have been legally committed for expenditure by authority of issued purchase orders or other contracts for which the goods or services involved had not been realized at the close of the fiscal year. Such amounts are carried forward to the ensuing year for the liquidation of the contract amounts.

The unencumbered portion in the amount of \$4,856,058 represents funds which were made available for specific projects or purposes and is carried forward for the continuation of the original project or purpose until such is completed.

State Contingent Account —

The State's contingent account as authorized by Title 5, Section 1507 Revised Statutes Annotated of 1964 provides an amount of \$450,000. An amendment of this Title by the enactment of Chapter 455, Public Laws of 1969 increased the authorized maximum contingent account to \$800,000 effective October 1, 1969. This total amount available includes amounts reserved for specific purposes as follows:

- \$120,000 — Institutional Reserve Fund
- \$100,000 — Construction Reserve Fund
- \$120,000 — Purchase of Real Estate
- \$ 10,000 — Promotion of Maine
- \$450,000 — Other Authorized Expenditures

During the fiscal year ended June 30, 1971, \$550,000 was authorized to be transferred and reserved for specific projects and purposes of which \$467,000 was utilized. The balance of \$83,000 was returned or withheld to the credit of the contingent account. On certain occasions it has been stated within the "statement of facts" of the authorizing Council Order that it is the intention of the requesting department to return, all or a part of the funds advances. Care should be exercised by each department receiving such advances that proper amounts are timely returned in accordance with this stated intention.

Operations

Undedicated Revenues —

Undedicated revenues are those funds specifically set aside to become available for legislative appropriation for the continuance of state services. Funds collected and reserved in this manner amounted to \$185,288,589, the majority being \$158,264,390 or 85% which was derived from the several taxation programs currently administered. The balance of undedicated revenues of \$27,024,199 were derived from other public and private sources such as federal grants, city and town contributions, etc.

Availability of Funds

Balances Brought Forward — \$6,718,262 —

At the close of the fiscal year ended June 30, 1970 certain balances of unused funds remain which do not lapse to the unappropriated surplus account but are authorized to be carried forward for the continuation of various projects.

Appropriation — \$179,003,700 —

Appropriations are made biennially by Legislature which are based on budgetary advice and program need within the scope of expected available funds. Of the appropriations authorized \$136,180,127 or 76% were distributed as follows:

Social Services	\$ 27,078,421 — 15.12%
Mental Health and Corrections	22,131,246 — 12.36%
Education	86,970,460 — 48.58%
Total	<u>\$136,180,127 — 76.06%</u>

Contingent Account Transfers — \$467,209 —

Transfers from the contingent account may be made by the Governor, with advice and consent of the Council for the purpose of meeting expenses necessarily incurred for maintenance of government for which funds were not appropriated by Legislature. Of the amount transferred \$235,617 was credited to the general administration accounts.

Dedicated Revenues — \$55,242,661 —

Dedicated revenues are so classified since it is intended that they be added to and become a part of other funds allocated to the various departments. The greater portion of the dedicated funds were received as federal grants and were credited to the social services accounts of the general fund as grants and grant-in-aid funds for the continuance of the public assistance accounts. Such federal grants amounted to 46.2 million dollars which was distributed as follows:

Aid to the Blind and Disabled	\$15,628,471
Aid to Families with Dependent Children	18,509,631
Medical Care	12,126,738
Total	<u>\$46,264,840</u>

The following schedule indicates the general sources of revenues and their percentage to the total received.

	Undedicated Revenue	Percent of Total	Dedicated Revenue	Percent of Total	Total Revenue	Percent of Total
TAXES						
Individual and Corporate Income Tax	\$ 32,435,855	17.5%	\$		\$ 32,435,855	13.5%
Inheritance and Estate Taxes	5,950,023	3.2%			5,950,023	2.5%
Cigarette Tax	15,540,552	8.4%			15,540,552	6.5%
Sales and Use Taxes	91,987,006	49.6%			91,987,006	38.2%
Tax on Public Utilities	3,764,068	2.0%			3,764,068	1.6%
Tax on Insurance Companies	4,716,922	2.5%			4,716,922	2.0%
Other Taxes	3,869,964	2.1%	944,868	1.7%	4,814,832	2.0%
FROM OTHER AGENCIES						
Federal Government	285,481	.2%	49,305,465	89.2%	49,590,946	20.6%
Cities and Towns	104		1,556,320	2.8%	1,556,424	.6%
Service Charges	3,812,699	2.1%	527,041	1.0%	4,339,740	1.8%
Private Sources	424,918	.2%	223,630		648,548	.3%
FROM OTHER STATE FUNDS						
Highway Fund	229,226	.1%	10,000		239,226	.1%
Special Revenue Fund	15,460		2,597,570	4.7%	2,613,030	1.1%
Liquor Commission	18,272,649	9.9%			18,272,649	7.6%
Other	74,304		45,425		119,729	
OTHER REVENUES						
Compensation for Property Losses	393,933	.2%	32,072		426,005	.2%
Use of Money and Property	2,326,664	1.3%			2,326,664	1.0%
Fines and Penalties	1,188,761	.6%	270		1,189,031	.5%
	<u>\$185,288,589</u>		<u>\$55,242,661</u>		<u>\$240,531,250</u>	

Expenditures — \$231,264,970 —

General fund expenditures for the fiscal year amounted to \$231,264,970 the majority being for new or continuing programs for mental health and education together with costs of social services. The following tabulation reflects the percentage of total expenditures as they apply to the several service categories:

General Administration	\$ 10,504,460	4.5%
Protection of Persons and Property	5,167,362	2.2%
Development and Conservation	6,387,038	2.8%
Health and Welfare	2,266,180	1.0%
Social Services	79,478,173	34.4%
Mental Health and Corrections	23,128,466	10.0%
Education	88,403,494	38.2%
Culture History and Recreation	1,969,150	.9%
Debt Retirement and Interest	9,716,111	4.2%
Miscellaneous	4,244,536	1.8%
Total	<u>\$231,264,970</u>	<u>100.0%</u>

In analyzing the foregoing schedule it is noted that the expenditures of the three major programs, i.e. Social Services, Mental Health and Corrections and Education amount to \$191,010,133 or 82.6% of the total general fund expenditures. Of the 191 million expended for these programs, \$149,771,321 or 78.4% was disbursed as grants, grant in aid and general purpose and educational subsidies. The following schedule indicates the availability of funds for these three major categories:

	Social Services	Mental Health and Corrections	Education	Total
Adjusted Balance Brought Forward \$	280,250 \$	\$ 1,058,916 \$	\$ 777,501 \$	\$ 2,116,667 \$
Appropriated By Legislature	27,078,421	22,131,246	86,970,460	136,180,127
Transferred From Contingent Account	3,692	32,923	10,992	47,607
Dedicated Revenue	52,295,495	158,537	918,896	53,372,928
Transferred From Other Accounts (net)	144,397	1,323,501	342,271	1,810,169
Total Available	79,802,255	24,705,123	89,020,120	193,527,498
Expenditures —				
Personal Services	3,238,926	17,975,555	4,086,055	25,300,536
Contractual Services	1,169,561	1,564,121	1,480,026	4,213,708
Commodities	140,276	2,800,997	566,291	3,507,564
Grants	74,732,268	368,570	74,670,483	149,771,321
Capital Expenditures	42,412	404,996	254,139	701,547
Transfer to —				
Special Revenue Fund	154,731		323,798	478,529
Trust Funds			7,022,702	7,022,702
Other Transfers		14,227		14,227
Total Expenditures	79,478,174	23,128,466	88,403,494	191,010,134
Balances —				
Lapsed	213,595	147,367	263,053	624,015
Carried	110,486	1,429,290	353,573	1,893,349
	<u>\$ 324,081</u>	<u>\$ 1,576,657</u>	<u>\$ 616,626</u>	<u>\$ 2,517,364</u>

Unappropriated Surplus —

The unappropriated surplus account reflected a balance of \$3,302,751 at June 30, 1971, a decrease of \$8,335,368 when compared to that of the prior fiscal year.

Additions to the surplus account during the year amounted to \$12,424,727. Deductions and reserves charged to the account amounted to \$20,760,094 the majority of which was represented by an increase in the reserve for legislative appropriations amounting to \$20,242,886. The resulting net charge of \$8,335,367 to the surplus account was applied to the balance brought forward from the previous year of \$11,638,118 thereby reducing the June 30, 1971 balance to \$3,302,751.

General Comments

The initial statutory provisions governing the organization and duties of the Department of Audit are those prescribed by Title 5, Sections 241-245 of the Maine Revised Statutes Annotated. Since 1965 several changes and additions have been enacted by Legislature which have expanded the powers and duties of the State Auditors office to the extent of reviewing and studying departmental budgets and capital programs and the review and study of the expenditures of the dedicated funds of independent boards and commissions; and to report the results of such study, with recommendations to the Legislature. During the past several months requests have been made by Legislative Committees for the services of the Audit Department in making evaluations and studies of state accounts. This is a primary legal function of the Department and we welcome this opportunity to lend assistance to the Legislature and its committees whenever they deem it advisable and expedient.

Due to the expanding duties of the State Auditors office which consist of regular routine audits, examination of expenditures for disaster relief for the Office of Emergency Preparedness, special legislative evaluations and the impending possibility of a Federal-State audit program, it is conceivable that future plans will require additional authorized staff and the necessary funding for these additional work loads. The office of the State Auditor annually prepares individual audit reports as a result of the examination of each general fund account. These reports are continually available for examination.

However, in the interest of brevity, the following commentary concerns itself with only those highlights of several of the larger accounts. Detailed commentary on these, and other departments financed by the General Fund are on file.

Department of Civil Defense and Public Safety —

By decree of the President of the United States, the State of Maine became the recipient of certain disaster relief funds due to severe storm damage. Such damage consisted, for the most part, of road and bridge destruction and damage involving both the state and federal highway system and locally maintained roads and bridges within the State's towns and counties. The federal disaster relief funds were granted through the Office of Emergency Preparedness to be administered by the State Department of Civil Defense and Public Safety. Since it was mandatory, under the regulations of the grant, that an audit function be applied to each cash claim before payment could be made, the office of the State Auditor was designated to fulfill this function with no appropria-

tion, as the State's contribution to the project. During the period of application of this program the Department of Audit has processed over 250 individual claims amounting to approximately 1.9 million dollars with another one million yet to be processed when completed. The completed files of each disaster claim are on file in the office of the State Auditor and have been subjected to the review of several auditors from the federal Office of Emergency Preparedness.

Department of Education —

During the fiscal year ending June 30, 1971 the Department of Audit began a special examination of certain financial procedures and fiscal policies at the Southern Maine Vocational Technical Institute at South Portland. The Finance Division of the Department of Education was in the process of reviewing these matters when this condition was referred to the State Auditor. During the examination it became apparent that certain fiscal problems existed, which in due time were brought to the attention of the Board of Education. As a result of the action of the Board, stringent disciplinary procedures were initiated against several employees which were later appealed before the State Employees Appeals Board. The results of the Appeals Board's findings and decisions are on file in the office of the State Auditor. The results of the audit findings indicate that in certain areas of the fiscal policies being questioned, the employees aggrieved were acting under the direction and knowledge of the Institution's director.

During the continuance of this special examination of fiscal practices and policies various related areas within the Institution's financial structure were apparently in need of correction and revision. Audit findings within these other various areas were included in the report to the Board of Education.

Department of Health and Welfare —

During a recent audit of the Department of Health and Welfare for the fiscal period ended **June 30, 1970**, a summary of average monthly case loads and their annual costs were made relative to the public assistance programs. A comparison of the average case loads and costs are as follows:

	1970		1969	
	Average Monthly Case Load	Annual Cost	Average Monthly Case Load	Annual Cost
Aid to Aged, Blind and Disabled	14,645	\$20,467,817	13,226	\$15,675,706
Aid to Dependent Children	9,859	18,456,931	6,989	9,340,023
Hospital and Medical Care		10,956,723		9,863,009

An analysis of the above schedule has indicated in a statistical sense, that within the program for the Aged, Blind and Disabled the annual costs increased 31.7% while the average monthly claim load increased 11%. This variation in increased percentages can be attributed to the increased costs of nursing home and intermediary care which is included as a part of this program.

With respect to the program, Aid to Families of Dependent Children, the annual costs reflected an increase of 97.6% while the average monthly case load increased 41%. This percentage variation for the most part, is the result of the recent inclusion, within the program of eligibility factors not formerly

allowed, thereby increasing the availability of federal funds which are matched by the State on a percentage basis.

Various other recommendations were made during the audit of the 1969-70 fiscal year pertaining to the internal controls regulating the issuance and/or cancellation of assistance checks, the disposition of certain trust funds handled by the Department and equipment inventory controls.

These items of exception for the most part were well received by the Department and corrective action was taken. Those recommendations not accepted will be subject to further study in an effort to reach mutually satisfactory conclusions.

Audit of Federal Programs —

During the past several years the office of the State Auditor has been requested by the General Accounting Office and other federal officials responsible for administering federal grants and grant-in-aid funds, to become involved and assume or share the responsibility of performing audits, by federally prescribed guidelines, of all those areas currently receiving, or eligible to receive, federal funds. While it is not the intention of the Audit Department to minimize the importance, or in any manner ignore such requests, there are presently those governing statutes which indicate that the powers and duties of the State Auditor's office are confined to the post-audit of all accounts and other financial records of the State Government and the establishment of accounting systems for municipalities. Appropriations or other financial arrangements together with certain enabling legislation would be necessary in order to undertake such federal audit programs. If at some future date, some form of a Federal-State audit program is initiated, certain arrangements must be made for funding and staffing the operation.

State Housing Authority —

During the Special Session of the 105th Legislature this department was requested by the Legislative Committee on State Government to perform an audit of the financial transactions and performance of the Maine State Housing Authority.

Because of the information desired relative to this audit, it became necessary to deviate from the usual procedures and practices utilized in assembling a standard financial report and embark upon a new concept; that of performance and performance evaluation, to include nevertheless, all necessary financial reports deemed necessary in each performance analysis. In order that the desired results of the performance audit would be realized, several areas of administration and finance were reviewed as related to the Maine State Housing Authority. Such areas included, 1./ financial records of the State Housing Authority, 2./ visits to demonstration projects and 3./ meetings and conferences with tax officials, banking officials and representatives of the federal Housing and Urban Development program.

Inasmuch as performance and evaluation audits of this nature and scope represent a new concept of auditing which has not been utilized in the past, to any great extent, by this department, it is nevertheless a procedure which we believe would be of benefit to those legislative committees who desire to use the services of the Audit Department, which is the departments initial legal function.

Certain drawbacks do exist when implementing this type of audit in that more time is involved in obtaining desired results with the effect that the present maximum number of staff members currently allowable by legislative authority is not of a sufficient number to allow the implementation of these new audit concepts to each department audited.

As a result of the application of these new concepts to our examination of the Maine State Housing Authority as in depth report was prepared and delivered which we believe has set forth certain facts and summaries which will be beneficial to those charged with the administration of this program.

Maine Industrial Building Authority —

At the request of the Governor, a special review was made of certain phases of the negotiations for the sale of shipyard facilities and properties by the Maine Industrial Building Authority. The Authority, by due legal process, acquired the property and certain specified equipment because of default of the loan of the operator.

After a review, by the Department of Audit, of the circumstances involved, the following observations were noted:

1. Certain members of the Authority were most anxious to assist in establishing a stable, lucrative business within the State, thereby creating employment advantages within an area of definite need. Such a goal is just and commendable.
2. On the other hand, the majority of the Authority members initially were not satisfied with the offers made by the prospective operator since the acceptance of any of the offers would result in a substantial loss of State funds. Nevertheless, after several meetings, the Authority indicated acceptance of an offer, at which time negotiations apparently terminated because the Authority was legally unable to include certain equipment, which it did not own, as a condition of transfer.
3. The Maine Industrial Building Authority, by the legal nature of their operations, becomes involved in areas wherein the underwriting of the liabilities of others can assume major proportions. In cases of default wherein foreclosure becomes necessary, the Authority is deemed to be protecting the mortgage insurance fund when it endeavors to liquidate assets, thus acquired, in a sufficient amount to discharge its contingent liability. To do less would result in a loss of state funds.

Maine State Liquor Commission —

During the regular audit of the Maine State Liquor Commission for the fiscal year ended June 30, 1970 several exceptions and recommendations were offered which, in our opinion, were worthy of consideration by the Liquor Commission administration. After several meetings between members of the Department of Audit and the Liquor Commission these items of exception were resolved, for the most part, to the mutual satisfaction of each department. However, after a review of the statutes relating to the limits of the working capital authorized, we are of the opinion that the provisions of Chapter 259 of the Public Laws of 1969 are confusing and contrary within themselves. This is not to imply that the Liquor Commission is operating contrary to statute but

rather to suggest further legislative attention to clarify the intent of the statute in order to attain better conformity with generally accepted accounting practices and establish a more definite guideline for inventory limit control.

General Bond Fund —

In the early part of calendar year 1971 a review was made of the records concerning bond issues authorized, repayments of bonded debt, bonds authorized and remaining unissued and the manner of utilization of those funds generated by the bond issue. A summary of the review was prepared which made reference to several areas, which in our opinion, warranted administrative action. Such areas concerned the disposition of funds from bond issues remaining unused after completion of the specific projects, and instances of bonds authorized which were not 100% issued, the remainder being carried as unissued on the State's records, the specific project for which they were intended having been completed.

While it is not the intent that the above observations are to be interpreted as an exception to the issuance of bonds nor the management of funds so acquired, it is, nevertheless intended to be informational in scope and with the suggestion that funds remaining from bond issues, after the completion of projects, be transferred to surplus or utilized as a reduction of bonded debt and/or interest.

GENERAL FUND — FINANCIAL STATEMENTS

WHERE THE STATE'S GENERAL FUND DOLLARS CAME FROM

(General Fund Dedicated and Undedicated Revenues and Other
Receipts in Appropriations from Unappropriated Surplus)

66¢	<u>TAXES</u>		
	38¢ Sales Taxes	\$ 91,987,006	
	13¢ Income Taxes (Ind. — Corps.)	32,435,855	
	6¢ Tobacco Taxes	15,540,552	
	3¢ Inheritance and Estate Taxes	5,950,023	
	2¢ Public Utilities Taxes	3,764,068	
	2¢ Insurance Company Taxes	4,716,922	
	2¢ Other Taxes	4,814,830	
			\$159,209,256
21¢	FEDERAL GRANTS		49,590,946
7¢	PROFIT FROM LIQUOR SALES		18,272,650
1¢	INCOME FROM INVESTMENTS		2,326,664
2¢	SERVICE CHARGES		4,339,740
3¢	OTHER REVENUE		6,791,991
<u>\$1.00</u>	Total Revenue		<u>\$240,531,247</u>

HOW THE STATE'S GENERAL FUND DOLLARS WERE SPENT

(General Fund Expenditures and Expenditures from
Appropriated Surplus)

	<u>BY TYPE OF SERVICE</u>		
5¢	General Administration	\$ 10,504,460	
2¢	Protection of Persons and Property	5,167,362	
3¢	Development and Conservation	6,387,038	
1¢	Health and Welfare	2,266,180	
34¢	Social Services	79,478,174	
10¢	Mental Health	23,128,466	
38¢	Education	88,403,494	
1¢	Culture, History and Recreation	1,969,150	
4¢	Debt Retirement and Interest Costs	9,716,111	
2¢	Miscellaneous	4,244,535	
<u>\$1.00</u>	Total Expenditures (Service)		<u>\$231,264,970</u>
	<u>BY TYPE OF EXPENSE</u>		
17¢	Personal Services	\$ 39,198,421	
4¢	Contractual Services	10,085,898	
2¢	Commodities	4,429,669	
66¢	Grants	151,760,214	
1¢	Capital Expenditures	1,780,345	
4¢	Debt Retirement and Interest Costs	9,716,111	
6¢	Contributions and Transfers to Other Funds	14,294,312	
<u>\$1.00</u>	Total Expenditures (Type)		<u>\$231,264,970</u>

GENERAL FUND
COMPARATIVE BALANCE SHEET
FISCAL YEARS ENDED JUNE 30

	<u>1970-1971</u>	<u>1969-1970</u>
ASSETS		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 1,803,171	\$ 7,636,162
Cash — Other	1,687,540	146,615
Short Term U. S. Government		
Securities	34,207,836	20,112,770
Accounts Receivable:		
Tax Accounts	\$ 5,334,379	\$ 4,911,017
Other	1,427,991	1,714,663
	<u>6,762,370</u>	<u>6,625,680</u>
Less:		
Allowance for Losses	591,221	356,784
Net Accounts Receivable	6,171,149	6,268,896
Due from Other Funds	29,932	15,483
Investments	95,500	95,500
Working Capital Advances to		
Other Funds	4,972,513	4,987,013
Other Assets	215,427	265,724
Amount Necessary to Retire		
Temporary Notes	1,500,000	
Advance to Bar Harbor Ferry		
Terminal	500,000	533,333
Total Assets	<u><u>\$51,183,068</u></u>	<u><u>\$40,061,496</u></u>
LIABILITIES, RESERVES AND SURPLUS		
Liabilities:		
Accounts Payable	\$ 2,886,478	\$ 1,540,579
Temporary Notes Unmatured	1,500,000	
Due to Other Funds	1,237,036	1,098,813
Other Current Liabilities	5,413,204	6,623,557
Reserves:		
Encumbrances	2,600,912	1,957,781
Authorized Expenditures (Unenc.)	4,856,059	4,856,826
State Contingent Account	800,000	800,000
Operating Capital	2,000,000	2,000,000
Working Capital Advances	4,972,513	4,987,013
Contingencies		3,168,747
Advance to Bar Harbor Ferry		
Terminal	500,000	533,333
Advance to Other Funds	29,707	15,207
Legislative Appropriations	21,084,408	841,522
Total Liabilities and Reserves	<u>47,880,317</u>	<u>28,423,378</u>
Unappropriated Surplus	3,302,751	11,638,118
Total Liabilities, Reserves and Surplus	<u><u>\$51,183,068</u></u>	<u><u>\$40,061,496</u></u>

GENERAL FUND
COMPARATIVE STATEMENT OF OPERATIONS
FISCAL YEARS ENDED JUNE 30

	1970-1971	1969-1970
Appropriations	\$ 179,003,770	\$ 158,196,818
Transfers from Contingent Account	467,209	608,283
Dedicated Revenue	55,242,661	8,674,493
Balance Forward (Adj.)	6,718,263	4,847,234
Transfers from Other Approp.	11,846,995	4,078,643
Transfers to Other Approp.	(11,846,995)	(4,078,643)
Available Funds	\$ 241,431,903	\$ 172,326,828
Expenditures	231,264,969	164,020,677
Balance:		
Lapsed	2,709,964	1,491,544
Carried:		
Encumbered	2,600,912	1,957,781
Unencumbered	4,856,058	4,856,826
Total	\$ 10,166,934	\$ 8,306,151

GENERAL FUND
STATEMENT OF OPERATIONS BY SERVICE CATEGORY
FISCAL YEAR ENDED JUNE 30, 1971

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	Balance Forward (Adj.)	Legislative Appropriations	Trans. fr. Contingent Account	Dedicated Revenue	Trans. fr. Other Appropriations	Total Available	Expendi- tures	Trans. to Other Appropriations	Balance Lapsed to Surplus	Balance Carried Forward
General Administration	\$ 825,739	\$ 10,890,254	\$ 235,617	\$ 34,205	\$ 591,737	\$ 12,577,552	\$ 10,504,460	\$ 906,128	\$ 421,946	\$ 745,018
Protection of Persons and Property	429,125	4,754,736	87,146	345,193	329,417	5,945,617	5,167,362	176,536	178,452	423,267
Development and Conservation	1,155,409	5,435,303	44,029	872,246	96,765	7,603,752	6,387,038	19,233	201,315	996,166
Health and Welfare	282,397	2,008,989		185,695	90,595	2,567,676	2,266,180	24,000	99,209	178,287
Social Services	280,250	27,078,421	3,692	52,295,495	6,966,376	86,624,234	79,478,173	6,821,979	213,595	110,487
Mental Health and Corrections	1,058,916	22,131,246	32,923	158,537	2,779,401	26,161,023	23,128,466	1,455,900	147,367	1,429,290
Education	777,501	86,970,460	10,992	918,896	563,191	89,241,040	88,403,494	220,919	263,053	353,574
Culture History and Recreation	272,225	1,786,073	14,174	267,249	92,449	2,432,170	1,969,150		120,031	342,989
Debt Retirement		5,025,000				5,025,000	4,945,000		80,000	
Interest on Bonded Debt		5,540,955				5,540,955	4,771,111		769,844	
Miscellaneous	1,636,700	7,382,333	38,636	165,147	337,063	9,559,879	4,244,536	2,222,299	215,151	2,877,893
TOTALS	<u>\$ 6,718,262</u>	<u>\$ 179,003,770</u>	<u>\$ 467,209</u>	<u>\$55,242,663</u>	<u>\$11,846,994</u>	<u>\$ 253,278,898</u>	<u>\$ 231,264,970</u>	<u>\$11,846,994</u>	<u>\$ 2,709,963</u>	<u>\$ 7,456,971</u>
Increases or decreases compared with prior fiscal year.	<u>\$ 1,871,028</u>	<u>\$ 20,806,952</u>	<u>(\$ 141,074)</u>	<u>\$46,568,170</u>	<u>\$ 7,768,351</u>	<u>\$ 76,873,427</u>	<u>\$ 67,244,293</u>	<u>\$ 7,768,351</u>	<u>\$ 1,218,419</u>	<u>\$ 642,364</u>

GENERAL FUND
COMPARISON OF REVENUE
FISCAL YEARS ENDED JUNE 30

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	1 9 7 1			1 9 7 0		
	Undedicated Revenue	Dedicated Revenue	Total	Undedicated Revenue	Dedicated Revenue	Total
Taxes:						
Property Taxes	\$ 1,703,691	\$ 390,281	\$ 2,093,972	\$ 1,586,241	\$ 359,424	\$ 1,945,665
Inheritance and Estate	5,950,023		5,950,023	4,944,211		4,944,211
Gasoline	129,161		129,161	103,668		103,668
Individual Income Tax	23,877,776		23,877,776	18,886,014		18,886,014
Corporate Income Tax	8,558,079		8,558,079	8,256,356		8,256,356
Cigarette Tax	15,540,552		15,540,552	14,741,735		14,741,735
Selective Sales Taxes	91,987,006		91,987,006	83,240,426		83,240,426
Corporations	404,528		404,528	383,725		383,725
Public Utilities	3,764,068		3,764,068	3,772,962		3,772,962
Insurance Companies	4,716,922		4,716,922	4,281,605		4,281,605
Amusements	20,801		20,801	21,603		21,603
Betting	1,253,501	482,803	1,736,304	1,056,400	403,497	1,459,897
Other Business Taxes	192,495	33,101	225,596	208,728	35,070	243,798
Poll Taxes	1,886		1,886	2,255		2,255
Other	163,901	38,683	202,584	151,795	21,809	173,604
Other Revenues:						
Fines and Penalties	1,188,761	270	1,189,031	1,068,374	524	1,068,898
Use of Money and Property	2,326,664		2,326,664	2,677,246		2,677,246
From Other Agencies:						
Federal	285,481	49,305,465	49,590,946	263,773	2,764,513	3,028,286 (A)
Cities and Towns	104	1,556,320	1,556,424	2,485	1,930,763	1,933,248
Private Sources	424,918	223,630	648,548	323,322	194,060	517,382
Service Charges	3,812,699	527,041	4,339,740	3,606,844	359,233	3,966,077
Contributions from Other State Funds	18,591,639	2,652,995	21,244,634	18,101,722	2,501,159	20,602,881
Compensation for Sale or Loss of Property	393,933	32,072	426,005	3,656	104,442	108,098
TOTAL	\$ 185,288,589	\$55,242,661	\$ 240,531,250	\$ 167,685,146	\$ 8,674,494	\$ 176,359,640

(A) Federal funds received during the fiscal year 1969-70 were recorded in the "Other Special Revenue" fund. The increase indicated should not be construed to mean that there was a substantial increase in amounts of Federal Grants.

GENERAL FUND
STATEMENT OF EXPENDITURES BY CHARACTER
FISCAL YEAR ENDED JUNE 30, 1971

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	<u>General Adminis- tration</u>	<u>Protection of Persons and Property</u>	<u>Development and Conservation</u>	<u>Health and Welfare</u>	<u>Social Services</u>	<u>Mental Health</u>	<u>Education</u>	<u>Culture History and Recreation</u>	<u>Miscellaneous</u>	<u>1 9 7 1</u>
Personal Services	\$ 6,503,180	\$ 1,846,560	\$ 2,871,613	\$ 1,461,677	\$ 3,238,926	\$17,975,555	\$ 4,086,055	\$ 1,197,665	\$ 17,190	\$ 39,198,421
Contractual Services	2,724,868	627,264	1,374,423	579,921	1,169,561	1,564,121	1,480,026	252,035	313,679	10,085,898
Commodities	356,352	196,142	161,003	105,385	140,276	2,800,997	566,291	102,482	741	4,429,669
Grants	452,778	252,365	945,678	28,850	74,732,268	368,570	74,670,483	50,013	259,209	151,760,214
Capital Expenditures	342,010	104,184	235,970	87,566	42,412	404,996	254,139	308,716	352	1,780,345
Debt Retirement									4,945,000	4,945,000
Interest Payments									4,771,111	4,771,111
Contributions and Transfers to:										
Special Revenue Fund	36,664	10,000	339,250	2,781	154,731		323,798	58,239	3,900	929,363
Highway Fund		1,130,847							25,320	1,156,167
Working Capital	22,282	1,000,000							4,009	1,026,291
Public Service Enterprises	32,200		457,266							489,466
Trust Funds	34,126		1,835				7,022,702		3,607,116	10,665,779
Bond Funds									13,019	13,019
Other						14,227				14,227
Total	<u>\$10,504,460</u>	<u>\$ 5,167,362</u>	<u>\$ 6,387,038</u>	<u>\$ 2,266,180</u>	<u>\$79,478,174</u>	<u>\$23,128,466</u>	<u>\$88,403,494</u>	<u>\$ 1,969,150</u>	<u>\$13,960,646</u>	<u>\$ 231,264,970</u>

**GENERAL FUND
ANALYSIS OF SURPLUS
FISCAL YEARS ENDED JUNE 30**

	1970-1971	1969-1970	Comparison
Beginning Balance — July 1	\$ 11,638,118	\$ 3,298,581	\$ 8,339,537
Additions:			
Available Funds	241,431,903	172,326,828	69,105,075
Expenditures	231,264,969	164,020,677	67,244,292
Excess of Available Funds Over Expenditures	10,166,934	8,306,151	1,860,783
Balance Forward — June 30	7,456,970	6,814,607	642,363
Unexpended Balance Lapsed Undedicated Revenue	185,288,586	167,685,146	17,603,440
Appropriation by Legislature	179,003,770	158,196,817	20,806,953
Excess of Undedicated Revenue Over Appropriations	6,284,816	9,488,329	(3,203,513)
Return of Advances and Loans	76,333	118,833	(42,500)
Repayment of Working Capital Advances		524,000	(524,000)
Decrease in Reserve for Contingencies	3,168,747		3,168,747
Decrease in Reserve for Legislative Appropriations		709,981	(709,981)
Adjustment of Prior Years Transactions	184,867	183,881	986
Total	24,062,845	15,815,149	8,247,696
Deductions:			
Restoration of Contingent Account	467,208	608,283	(141,075)
Increase in Contingent Account		350,000	(350,000)
Increase in Reserve for Legislative Appropriations	20,242,886		20,242,886
Restoration of Group Life Insurance Fund	50,000	50,000	
Reserve for Contingencies		3,168,747	(3,168,747)
Total	20,760,094	4,177,030	16,583,064
Ending Balance — June 30	\$ 3,302,751	\$11,638,119	(\$ 8,335,368)

GENERAL FUND
ANALYSIS OF CONTINGENT ACCOUNT
FISCAL YEAR ENDED JUNE 30, 1971

	Transferred	Reserved	Unused	Net Amount Used
Aeronautics Commission	\$ 7,500	\$	\$ 3,491	\$ 4,009
Adjutant General	3,000		471	2,529
Attorney General	39,023		13,706	25,317
Bureau Public Improvements	167,466		11,650	155,816
Civil Defense	17,522		482	17,040
Economic Development	10,000			10,000
Education	3,500		146	3,354
Executive	44,416		7	44,409
Committee on Ageing	575			575
Panel of Mediators	250		162	88
Independent Audit	7,000			7,000
Forestry	2,200			2,200
Harness Racing	8,175		2,450	5,725
Indian Affairs	9,329		7,813	1,516
Insurance	7,355		2,427	4,928
Maine Maritime Academy	7,638			7,638
Land Use Regulation Commission	3,660		32	3,628
Museum	3,780		409	3,371
Bangor State Hospital	12,000	15,000	10	26,990
Maine Port Authority	12,145	15,000	2,534	24,611
Boys Training Center	5,936		4	5,932
Mental Health-Aroostook Facility	25,000		11,981	13,019
Stevens School	1,045			1,045
Public Utilities Commission	6,853		1,280	5,573
Bureau of Purchases	2,788		170	2,618
Running Horse Racing	19,175		3,483	15,692
Sea and Shore Fisheries	3,590			3,590
Southern Maine Vocational Technical Institute	3,300			3,300
Park Commission	11,200		397	10,803
State Police	41,845		6,274	35,571
Treasury Department	25,766		12,909	12,857
Veterans Affairs	6,300		24	6,276
Employees' Suggestions Award Board	400		212	188
Totals	\$ 519,732	\$ 30,000	\$ 82,524	\$ 467,208

GENERAL HIGHWAY FUND

The general highway fund finances the operations of the Highway Department and its allied divisions from specific revenues designated for that purpose. Major sources of revenue are gasoline and use fuel taxes, motor vehicle registrations and licenses, and federal, municipal and county grants or matching funds. Additional funds needed for construction requirements are obtained through the issuance of bonds approved by the voters.

Assets

Demand and Petty Cash —

The demand cash balance of the general highway fund amounted to \$1,495,178 at June 30, 1971 and was on deposit with several banks within the state. Petty cash funds amounted to \$4,950 and were in the custody of the following highway divisions:

Administration, Maintenance and Public Utilities	\$2,075
State Police	2,025
Motor Vehicle Division	850
Total	<u>\$4,950</u>

These funds were verified by direct communication with the custodian of each account.

Investments —

Investments of \$13,149,842 consisted of short term United States Government securities which were purchased from available cash not needed for current commitments.

Accounts Receivable —

Accounts receivable at June 30, 1971 amounted to \$10,131,994. A reserve for possible losses amounting to \$36,582 has been established against this amount reducing the account to a net balance of \$10,095,412. A summary of the receivables follows:

Tax Accounts	\$1,861,172	
Less Reserve	34,200	
	<hr/>	
Net Tax Accounts		\$ 1,826,972
Federal Receivables		7,352,274
Other Receivables	918,548	
Less Reserve	2,382	
	<hr/>	
Net Other		916,166
		<hr/>
Net Accounts Receivable		<u>\$10,095,412</u>

Tax accounts receivable in the amount of \$1,861,172 consist of gasoline taxes \$1,816,051; motor carrier taxes \$292; and use fuel taxes \$44,829.

The majority of the receivables balance of \$10,095,412 represent current billings during June 1971.

Due From Other Funds —

The amount of \$80,000 indicated as due from other funds represents that amount paid by the Highway Fund on behalf of the Joshua Chamberlain Bridge.

Working Capital Advances —

Working capital advances at June 30, 1971 amounted to \$9,351,389 and represented amounts transferred from the highway fund, unappropriated surplus account to the highway garage fund for purchase of working equipment and renovation and replacement of facilities.

Due from Portland Terminal Company —

The amount due from Portland Terminal Company at June 30, 1971 in the amount of \$951,951 represents the amount remaining due from the Company as their share of the construction costs of the Fore River Bridge. This amount is being reduced by semi-annual payments.

Other Assets —

Other assets in the amount of \$1,475 consisted of expense account advances which were liquidated in the subsequent fiscal year.

Liabilities, Reserves and Surplus

Accounts Payable —

Current accounts payable amounted to \$112,602 and were liquidated subsequent to the close of the fiscal year.

Other Current Liabilities —

Other current liabilities amounting to \$106,650 included amounts for bond maturities and interest payments, suspense items held for final disposition and certain funds within the Portland Park escrow account.

Reserves —

The reserve for authorized expenditures in the amount of \$36,907,792 representing both encumbered and unencumbered balances, represented the majority of reserve funds, while \$6,000,000 additional constituted a reserve for legislative appropriations.

Surplus —

The advances to the highway garage, toll bridge and other activities are designated as appropriated surplus which amounts to \$9,453,627 and are not available for other allocation. Unappropriated surplus, representing those funds available for allocation amounted to \$3,031,159, a decrease of \$2,555,276 when compared with the previous year.

Operations

Undedicated Revenue —

Undedicated revenues represents those funds, acquired for the most part by gasoline taxes and motor vehicle registrations, which are in due course credited to the Unappropriated Surplus account to become available for appropriation for highway purposes. The derivation of such funds and their percentage to the total undedicated revenues collected are as follows:

Gasoline, Use Fuel and Motor Carrier Taxes	\$39,038,349	71.5%
Motor Vehicle Registrations, Fees and Licenses	14,060,455	25.7
Interest Earned on Temporary Investments	1,061,624	1.9
Other	445,056	.9
Total Undedicated Revenue	<u>\$54,605,484</u>	<u>100.0%</u>

The undedicated revenue received and credited during the fiscal year ended June 30, 1971 indicated an increase of \$2,380,199 over that credited in the prior fiscal period and occurred within the following categories:

Gasoline Taxes	\$2,189,924
Motor Vehicle Registrations	220,117
Interest Earned	77,254
Other	(107,096)
Net Increase	<u>\$2,380,199</u>

Availability of Funds

Balances Brought Forward — \$30,644,122

Balances brought forward represent those funds previously appropriated and accumulated for specific highway purposes which will continue as construction and maintenance projects until completion.

Allocations — \$51,734,176

Allocations represent those funds utilized from highway unappropriated surplus by legislative action and designated for use for specific highway purposes. These funds were supplemented during the year in the amount of \$773,105 which were requisitioned from the unappropriated surplus account by the Highway Commission and Governor and Council action for purposes which were not anticipated at the time legislative allocations were made. The following summary indicates the service category to which the allocations and supplemental allocations were applied:

	Allocation	Supplemental Allocation
General Administration	\$ 1,907,276	\$ 15,082
Protection of Persons and Property	3,453,559	77,625
Highway and Bridge Administration	2,381,542	180,270
Construction	9,754,000	
Maintenance	24,595,500	500,000
Other	90,000	128
Bond Maturities	4,306,000	
Interest Payments	2,214,025	
Miscellaneous	3,032,274	
	<u>\$51,734,176</u>	<u>\$ 773,105</u>

Dedicated Revenues — \$38,250,179

Dedicated revenues are those funds which are credited directly to the various operating accounts and are used in conjunction with the appropriated funds, if any, for the continuance of authorized highway projects. The following schedule indicates the type of dedicated revenue received and credited and its distribution to the various highway service accounts.

	General Adminis- tration	Protection of Persons and Property	Highway & Bridge Adminis.	Highway & Bridge Construc.	Highway & Bridge Maint.	Highway & Bridge Other	Totals
Amusement Taxes	\$	\$ 14,820	\$	\$	\$	\$	\$ 14,820
Motor Vehicles and Licenses	162,878	365,678					528,556
Other Taxes		56					56
Fines and Penalties		19,349		12,450			31,799
Federal Grants	18,731	199,688	599,381	33,285,083			34,102,883
City and Town Grants				1,845,309	50,143	226,454	2,121,906
Private Sources			(133)				(133)
Service Charges	29,261	37,520	20,005	6,379	161,683	23,530	278,378
Cont. from General Fund		1,154,716		1,451			1,156,167
Sale and Comp. for Prop. Losses	3,625	10,620	436	1,011	55		15,747
TOTALS	<u>\$ 214,495</u>	<u>\$ 1,802,447</u>	<u>\$ 619,689</u>	<u>\$35,151,683</u>	<u>\$ 211,881</u>	<u>\$ 249,984</u>	<u>\$38,250,179</u>

Dedicated revenue credited during the fiscal year of 1971 increased \$12,527,126 when compared with the previous fiscal period, the majority being those amounts received as federal grants. The detail by category follows:

Motor Vehicle Taxes	\$ 20,804
Federal Grants	13,168,577
City and Town Grants	(590,526)
Service Charges	(3,026)
Cont. From General Fund	26,388
Sale or Loss of Property	(1,425)
Other	(93,666)
Total	<u>\$12,527,126</u>

Total revenues (dedicated and undedicated) credited to the highway fund for the fiscal year amounted to \$92,855,663 and was received from the following sources:

Gasoline Taxes	\$39,038,349	42.1%
Motor Vehicles	14,589,011	15.7
Federal Grants	34,102,883	36.7
City and Town Grants	2,121,906	2.3
Other	3,003,514	3.2
	<u>\$92,855,663</u>	<u>100.0%</u>

Expenditures — \$100,910,253

Highway fund expenditures for the fiscal year amounted to \$100,910,253 an increase of \$19,914,198 when compared to the previous year. The majority of the increase appears in the expenditures for highway construction and snow and ice control. The following schedule indicates those changes by service category:

	<u>1971</u>	<u>1970</u>	<u>Inc./Dec.</u>
General Administration	\$ 2,130,829	\$ 2,056,834	\$ 73,995
Protection of			
Persons and Property	5,280,546	5,027,793	252,753
Highways and Bridges —			
Highway Construction	56,452,790	40,210,445	16,242,345
Highway Maintenance	12,369,208	12,100,951	268,257
Bridge Construction	1,664,106	734,434	929,672
Bridge Maintenance	1,532,793	1,577,235	(44,442)
Snow and Ice Cont.	10,017,513	8,011,071	2,006,442
Other	4,733,091	4,929,875	(196,784)
Interest Paid	1,867,103	1,499,675	367,428
Debt Retirement	3,705,000	3,705,000	
Transfers	1,157,274	1,142,742	14,532
	<u>\$ 100,910,253</u>	<u>\$80,996,055</u>	<u>\$19,914,198</u>

Unappropriated Surplus — \$3,031,160

The Highway Fund Unappropriated Surplus account reflected a balance of \$3,031,160 a decrease of \$2,555,275 when compared to that of the prior fiscal year. Additions to the surplus account during the year amounted to \$4,555,148 the major portion being the excess of undedicated revenue over appropriations. Deductions from surplus for the same period amounted to \$7,110,423 the greater portion of the deduction being an amount of \$6,000,000 as a reserve for legislative appropriations.

WHERE HIGHWAY DOLLARS COME FROM

(Undedicated and Dedicated Revenue — Highway Fund)

58¢	<u>TAXES</u>		
	42¢ Gasoline Taxes	\$39,038,349	
	15¢ Motor Vehicle Registrations and Drivers Licenses	14,589,010	
	1¢ Other Taxes	371,259	
			\$53,998,618
37¢	FEDERAL GRANTS		34,102,883
1¢	INCOME FROM INVESTMENTS		1,061,624
2¢	CITY AND TOWN GRANTS		2,121,906
2¢	OTHER REVENUE		1,570,632
<u>\$1.00</u>	Total Revenue		<u>\$92,855,663</u>

WHERE HIGHWAY DOLLARS WERE SPENT

(Highway Fund Expenditures)

BY TYPE OF SERVICE

2¢	General Administration	\$ 2,130,829	
5¢	Protection of Persons and Property	5,280,546	
3¢	Highway and Bridges Administration	3,276,878	
56¢	Highway and Bridges Construction	56,520,300	
26¢	Highway and Bridges Maintenance	26,610,288	
6¢	Debt Retirement and Interest Costs	5,572,290	
2¢	Other Expenditures	1,519,123	
<u>\$1.00</u>			<u>\$100,910,254</u>

BY TYPE OF EXPENSE

24¢	Personal Services	\$23,774,596	
13¢	Contractual Services	12,996,554	
7¢	Commodities	7,209,901	
5¢	Grants	4,859,443	
43¢	Capital Expenditures	44,436,445	
6¢	Debt Retirement and Interest Costs	5,572,290	
2¢	Contributions and Transfers to Other Funds	2,061,025	
<u>\$1.00</u>			<u>\$100,910,254</u>

**HIGHWAY FUND
COMPARATIVE BALANCE SHEET
FISCAL YEARS ENDED JUNE 30**

	<u>1970-1971</u>	<u>1969-1970</u>
ASSETS		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 1,495,178	\$ 2,002,388
Cash — Other	4,950	4,950
Short Term U. S. Gov. Securities	13,149,842	10,299,013
Accounts Receivable:		
Tax Accounts	\$ 1,861,172	\$ 1,563,203
Due from Federal Government	7,352,274	3,425,899
Other	918,548	570,813
	<u>10,131,994</u>	<u>5,559,915</u>
Less:		
Allowance for Losses	36,582	9,609
Net Accounts Receivable	10,095,412	5,550,306
Due from Other Funds (Contra)	80,000	130,000
Working Capital Advances to		
Other Funds (Contra)	9,351,389	9,026,689
Due from Portland Terminal Co. (Contra)	951,951	995,660
Other Assets	1,475	1,315
Due from Proceeds of Bonds —		
Not Issued	21,500,000	23,300,000
Total Assets	<u>\$56,630,197</u>	<u>\$51,310,321</u>
LIABILITIES		
Accounts Payable	\$ 112,602	\$ 171,240
Due to Other Funds	66,416	53,797
Other Current Liabilities	106,650	183,897
Total Liabilities	<u>285,668</u>	<u>408,934</u>
RESERVES		
Authorized Expenditures		
Encumbered	\$14,415,372	\$16,959,882
Authorized Expenditures		
Unencumbered	22,492,420	13,683,744
	<u>36,907,792</u>	<u>30,643,626</u>
Portland Terminal Co. —		
Payments (Contra)	951,951	995,660
Androscoggin River Bridge	-0-	4,500,000
Legislative Appropriations	6,000,000	-0-
Total Reserves	<u>43,859,743</u>	<u>36,139,286</u>
SURPLUS		
Appropriated:		
Advances to Other Funds (Contra)	9,351,389	9,026,689
Advances to Toll Bridges (Contra)	80,000	130,000
Plant Nursery	22,238	18,977
Unappropriated	3,031,159	5,586,435
Total Surplus	<u>12,484,786</u>	<u>14,762,101</u>
Total Liabilities, Reserves and Surplus	<u>\$56,630,197</u>	<u>\$56,310,321</u>

HIGHWAY FUND
COMPARATIVE STATEMENT OF OPERATIONS
FISCAL YEARS ENDED JUNE 30

	1970-1971	1969-1970
Balance Forward (Adj.)	\$30,644,122	\$26,255,572
Legislative Appropriations	51,734,176	49,350,238
Transfers from Surplus	773,105	1,651,943
Dedicated Revenue	38,250,179	31,723,053
Transfers from Other Approp.	21,230,228	7,168,616
Transfers to Other Approp.	(3,230,228)	(3,188,547)
Available Funds	\$ 139,401,582	\$ 112,960,875
Expenditures	100,910,253	80,996,055
Balances:		
Lapsed	1,583,537	1,321,194
Carried —		
Encumbered	14,415,372	16,959,882
Unencumbered	22,492,420	13,683,744
Total	\$ 38,491,329	\$ 31,964,820

HIGHWAY FUND
STATEMENT OF OPERATIONS BY SERVICE CATEGORY
FISCAL YEAR ENDED JUNE 30, 1971

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	Balance Forward (Adj.)	Legislative Appropriations	Trans. fr. Unappropriated Surplus	Revenue	Trans. fr. Other Appropriations	Total Available	Expenditures	Trans. to Other Appropriations	Balances Lapsed to Surplus	Carried Forward
General Administration	\$ 17,224	\$ 1,907,276	\$ 15,082	\$ 214,495	\$ 84,885	\$ 2,238,962	\$ 2,130,829	\$	\$ 79,185	\$ 28,948
Protection of Persons and Property	511,366	3,453,560	77,625	1,802,445	76,335	5,921,331	5,280,546		135,019	505,766
Highway and Bridge Administration	286,998	2,381,542	180,270	619,689	136,100	3,604,599	3,276,877		46,729	280,993
Highway and Bridge Construction	24,796,943	9,754,000		35,151,684	19,206,276	88,908,903	56,520,300	929,254		31,459,349
Highway and Bridge Maintenance	4,590,872	24,595,500	500,000	211,881	1,527,516	31,425,769	26,610,474	486,100	105,819	4,223,376
Highway and Bridges Other	440,719	90,000	128	249,984		780,831	361,849	8,654	968	409,360
Debt Retirement		4,306,000			199,115	4,505,115	3,705,000		800,115	
Interest Payments		2,214,025				2,214,025	1,867,102		346,923	
Miscellaneous		3,032,274				3,032,274	1,157,274	1,806,220	68,780	
TOTAL	<u>\$30,644,122</u>	<u>\$51,734,177</u>	<u>\$ 773,105</u>	<u>\$38,250,178</u>	<u>\$21,230,227</u>	<u>\$ 142,631,809</u>	<u>\$ 100,910,251</u>	<u>\$ 3,230,228</u>	<u>\$ 1,583,538</u>	<u>\$36,907,792</u>

HIGHWAY FUND

COMPARISON OF REVENUE

FISCAL YEARS ENDED JUNE 30

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	1 9 7 0 - 7 1			1 9 6 9 - 7 0		
	Undedicated Revenue	Dedicated Revenue	Total	Undedicated Revenue	Dedicated Revenue	Total
Taxes:						
Property Taxes	\$ 6,100	\$	\$ 6,100	\$ 11,575	\$	\$ 11,575
Gasoline	39,038,349		39,038,349	36,848,425		36,848,425
Amusements		14,820	14,820		14,061	14,061
Specific Business	34,333		34,333	33,444		33,444
Motor Vehicles	14,060,455	528,566	14,589,011	13,840,337	507,752	14,348,089
Other	315,949	56	316,005	362,255		362,255
Other Revenues:						
Fines and Penalties	85,817	31,799	117,616	141,514	44,143	185,657
Use of Money and Property	1,061,624		1,061,624	2,984,370		984,370
From Other Agencies:						
Federal Government		34,102,883	34,102,883		20,934,307	20,934,307
Cities, Towns and Counties		2,121,906	2,121,906		2,712,432	2,712,432
Private Sources		(133)	(133)		82,004	82,004
Service Charges	2,857	278,378	281,235	3,365	281,404	284,769
Contributions from Other						
State Funds		1,156,167	1,156,167		1,129,778	1,129,778
Compensation for Sale or						
Loss of Property		15,747	15,747		17,172	17,172
Total	<u>\$54,605,484</u>	<u>\$38,250,179</u>	<u>\$92,855,663</u>	<u>\$52,225,285</u>	<u>\$25,723,053</u>	<u>\$77,948,338</u>

HIGHWAY FUND
STATEMENT OF EXPENDITURES BY CHARACTER
FISCAL YEAR ENDED JUNE 30, 1971

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	<u>General Adminis- tration</u>	<u>Protection of Persons and Property</u>	<u>Highway and Bridge Adminis.</u>	<u>Highway and Bridge Construc.</u>	<u>Highway and Bridge Maint.</u>	<u>Highway and Bridge Other</u>	<u>Miscellaneous</u>	<u>Total</u>
Personal Services	\$ 1,109,595	\$ 3,021,294	\$ 2,059,722	\$ 7,427,273	\$10,021,638	\$ 135,074	\$	\$ 23,774,596
Contractual Services	471,030	639,985	849,114	4,244,806	6,655,795	135,824		12,996,554
Commodities	218,871	150,048	204,222	782,212	5,771,424	83,124		7,209,901
Grants		342,242	81,186	1,229,142	3,206,873			4,859,443
Capital Expenditures	43,599	519,671	82,634	42,828,156	954,558	7,827		44,436,445
Debt Retirement							3,705,000	3,705,000
Interest Payments					187		1,867,103	1,867,290
Contributions and Transfers to:								
General Fund	219,270	19,956		8,711				247,937
Special Revenue Fund	1,822							1,822
Public Service Enterprises							41,756	41,756
Trust Funds	66,642	587,350					1,115,518	1,769,510
Total	<u>\$ 2,130,829</u>	<u>\$ 5,280,546</u>	<u>\$ 3,276,878</u>	<u>\$56,520,300</u>	<u>\$26,610,475</u>	<u>\$ 361,849</u>	<u>\$ 6,729,377</u>	<u>\$ 100,910,254</u>

**HIGHWAY FUND
ANALYSIS OF SURPLUS
FISCAL YEARS ENDED JUNE 30**

	1970-1971	1969-1970
Beginning Balance — July 1	\$ 5,586,435	\$ 3,314,921
Additions:		
Available Funds	\$ 139,401,583	\$ 112,960,875
Expenditures	100,910,253	80,996,055
Excess of Available Funds over Expenditures	38,491,330	31,964,820
Balance Forward — June 30	36,907,792	30,643,626
Unexpended Balance Lapsed	1,583,538	1,321,194
Undedicated Revenues	54,605,484	52,225,285
Legislative Appropriations	51,734,177	49,350,238
Excess of Undedicated Revenue over Appropriations	2,871,307	2,875,047
Return of Advances:		
Joshua Chamberlain Bridge	50,000	40,000
Portland Terminal Co. (Fore River Bridge)	43,709	43,709
Adjustment of Prior Years' Transactions	6,594	1,423
Total	10,141,583	7,596,294
Deductions:		
Allocations from		
Unappropriated Surplus —		
Apportionments by		
Highway Commission	773,105	1,651,943
Working Capital Advance —		
Highway Garage	324,700	304,119
Increase in Reserves and		
Contingencies	12,618	53,797
Reserve for Legislative		
Appropriations	6,000,000	
Total	7,110,423	2,009,859
	<u>\$ 3,031,160</u>	<u>\$ 5,586,435</u>

**HIGHWAY FUND — BONDED DEBT
ISSUES AND RETIREMENTS
FISCAL YEAR ENDED JUNE 30, 1971**

	Outstanding Bonds June 30, 1970	Issued	Retired	Outstanding Bonds June 30, 1971
Highway and Bridge Bonds	\$42,970,000	\$12,800,000	\$ 3,305,000	\$52,465,000
Androscoggin River Bridge		2,500,000		2,500,000
Passagassawaukeg River Bridge	700,000		400,000	300,000
Total	<u>\$43,670,000</u>	<u>\$15,300,000</u>	<u>\$ 3,705,000</u>	<u>\$55,265,000</u>

SPECIAL REVENUE FUNDS

Special revenue funds are established to account for monies derived from special taxes and other sources to finance certain activities which 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 unexpended balances shall not lapse but be carried forward to the ensuing year for the same specific purposes.

Assets

Cash —

Special Revenue fund cash amounted to \$10,094,697 at June 30, 1971 and consisted of demand and/or invested cash of \$3,636,857 and time deposits in the amount of \$6,457,500. These cash accounts were verified by direct communication with depositories during the audit of the Treasury Department. Petty cash of \$340 was also verified by the custodians of the petty cash funds.

Accounts Receivable —

Accounts receivable at June 30, 1971 amounted to \$1,338,161 after an amount of \$17,928 had been applied as a reserve for possible losses. Included within this amount are taxes receivable of \$195,924; federal receivables of \$875,952 and other receivables of \$284,213.

The greater amount of taxes receivable is that of the tax on the organized forestry districts.

Federal receivables are those participating grants or grant-in-aid funds due from the federal government as financing for continuing projects. Such projects are those administered by the Department of Sea and Shore Fisheries for a research laboratory and facilities and the construction of boating facilities by the Parks Department. Other receivables amount to \$284,213 and are comprised mostly of amounts due to Augusta State Hospital, \$41,203 and Bangor State Hospital, \$117,386 and represent unpaid charges for board, care and treatment.

Due From Other Funds —

Amounts due from other funds amounted to \$1,223,543 and consisted of 1./ \$81,000 loaned by the Certification of Seed accounts to the Seed Potato Board by authority of Council Order No. 1350 dated June 24, 1970 and 2./ \$1,142,543 representing the Forestry District tax which is collected by the General Fund.

Other Assets —

Other assets total \$76,925 and include suspense items, \$6,400; prepaid expense, \$40,818 and a General Fund advance of \$29,707.

Liabilities

Accounts Payable —

The amount due as accounts payable at June 30, 1971 amounted to \$934,503 and were processed and paid during July 1971.

Suspense — Federal Funds —

At the close of the fiscal year certain federal funds received, which had been credited as federal revenue, remain unused. In order that factual accounting statements may be made, these items are removed from revenues and credited to a suspense account. At the beginning of the next fiscal period the proper adjustments are made to remove these amounts from the suspense and establish the revenue credit in the proper fiscal period. The funds involved in this manner pertaining to the fiscal year ended June 30, 1971 amount to \$1,174,243.

Suspense — Other

Other suspense items amount to \$62,481 and for the most part, represent prepayments for licenses and permits issued by the Real Estate Commission and the Department of Inland Fisheries and Game.

Reserves

Advances to Other Funds —

The advance to other funds of \$81,000 represents a loan to the Seed Potato Board which is mentioned in the commentary concerning the asset accounts of this fund under the caption "Due from Other Funds."

Unexpended Balances —

The unexpended balance of the Special Revenue Fund at June 30, 1971 amounted to \$10,450,923. Of this amount \$2,299,804 was encumbered by purchase orders for materials and services for future delivery. The balance of \$8,151,119 was carried forward for use in the ensuing fiscal year.

WHERE SPECIAL REVENUE DOLLARS COME FROM

(Dedicated Revenue — Special Revenue Fund)

15¢	<u>TAXES</u>		
	3¢ Maine Forestry District	\$ 1,340,761	
	2¢ Specific Business	842,629	
	6¢ Hunting and Fishing Licenses	3,126,811	
	4¢ Other Taxes	2,291,102	
		<hr/>	\$ 7,601,303
72¢	FEDERAL GRANTS	37,368,937	
1¢	CITY, TOWN AND COUNTY GRANTS	611,884	
1¢	PRIVATE SOURCES	663,829	
9¢	SERVICE CHARGES	4,709,493	
2¢	CONT. FROM OTHER FUNDS	896,969	
—	OTHER REVENUE	199,965	
		<hr/>	
<u>\$1.00</u>	Total Revenue		<u>\$52,052,380</u>

HOW SPECIAL REVENUE DOLLARS ARE SPENT

Expenditures — Special Revenue Fund

BY TYPE OF SERVICE

2¢	General Administration	\$ 1,198,662	
8¢	Protection of Persons and Property	4,095,145	
18¢	Development and Conservation	9,238,116	
4¢	Health and Sanitation	2,070,289	
29¢	Social Services	14,581,007	
5¢	Mental Health	2,228,067	
31¢	Education	15,975,564	
2¢	Culture, History and Recreation	1,268,101	
1¢	Miscellaneous	316,057	
		<hr/>	
<u>\$1.00</u>	Total Expenditures (Service)		<u>\$50,971,008</u>

BY TYPE OF EXPENSE

32¢	Personal Services	\$16,211,374	
16¢	Contractual Services	8,258,558	
2¢	Commodities	1,037,622	
39¢	Grants	19,735,254	
4¢	Capital Expenditures	1,965,456	
7¢	Contributions and Transfers	3,762,744	
		<hr/>	
<u>\$1.00</u>	Total Expenditures (Type)		<u>\$50,971,008</u>

**SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
FISCAL YEARS ENDED JUNE 30**

	1970-1971	1969-1970
ASSETS		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 3,636,857	\$ 2,423,649
Cash — Other	6,457,840	6,951,083
Accounts Receivable:		
Tax Accounts	\$ 195,924	\$ 180,725
Other	1,160,165	455,846
	1,356,089	636,571
Less:		
Allowance for Losses	17,928	12,750
Net Accounts Receivable	1,338,161	623,821
Due from Other Funds	1,223,543	1,007,990
Other Assets	76,925	37,601
Total Assets	<u>\$12,733,326</u>	<u>\$11,044,144</u>
LIABILITIES		
Accounts Payable	\$ 934,503	\$ 1,061,630
Due to Other Funds	30,177	15,588
Other Current Liabilities	1,236,724	862,837
Total Liabilities	<u>2,201,404</u>	<u>1,940,055</u>
RESERVES		
Advance to Other Funds	81,000	-0-
Authorized Expenditures Encumbered	2,299,803	1,164,048
Fund Balance	8,151,119	7,940,041
Total Reserves	<u>10,531,922</u>	<u>9,104,089</u>
Total Liabilities and Reserves	<u>\$12,733,326</u>	<u>\$11,044,144</u>

**SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF OPERATIONS
FISCAL YEARS ENDED JUNE 30**

	1970-1971	1969-1970
Balance Forward (Adj.) July 1	\$ 9,104,779	\$ 8,465,970
Dedicated Revenue	52,052,380	73,646,339
Transfers:		
From Other Appropriations	\$ 2,965,718	\$ 398,079
To Other Appropriations	(2,700,948)	(392,949)
	264,770	5,130
Available Funds	61,421,929	82,117,439
Expenditures	50,971,007	73,013,349
Balances — June 30, 1971		
Encumbered	2,299,803	1,164,048
Fund Balance	8,151,119	7,940,042
Total	<u>\$10,450,922</u>	<u>\$ 9,104,090</u>

SPECIAL REVENUE FUND
STATEMENT OF OPERATIONS BY SERVICE CATEGORY
FISCAL YEAR ENDED JUNE 30, 1971

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	Balance Forward (Adj.)	Revenue	Trans. fr. Other Appropriations	Total Available	Expendi- tures	Trans. to Other Appropriations	Balance	
							Encumbered	Unencumbered
General Administration	\$ 707,402	\$ 1,328,627	\$	\$ 2,036,029	\$ 1,198,662	\$	\$ 15,276	\$ 822,091
Protection of Persons and Property	1,605,136	4,263,934	29,100	5,898,170	4,095,145	221,018	14,985	1,567,022
Development and Conservation	3,800,841	9,828,736	228,500	13,858,077	9,238,116	78,600	728,630	3,812,731
Health and Sanitation	179,724	2,278,499	345,972	2,804,195	2,070,289	445,312	93,319	195,275
Social Services	1,168,729	14,200,801	1,810,486	17,180,016	14,581,007	1,625,715	1,094,875	(121,581)
Mental Health and Corrections	843,477	2,597,024	59,245	3,499,746	2,228,067	174,006	49,512	1,048,161
Education	290,205	16,124,911	135,297	16,550,413	15,975,564	156,297	194,866	223,686
Culture, History and Recreation	509,264	1,429,848	41,062	1,980,174	1,268,101		108,339	603,734
Contributions and Transfers			316,057	316,057	316,057			
TOTAL	<u>\$ 9,104,778</u>	<u>\$52,052,380</u>	<u>\$ 2,965,719</u>	<u>\$64,122,877</u>	<u>\$50,971,008</u>	<u>\$ 2,700,948</u>	<u>\$ 2,299,802</u>	<u>\$ 8,151,119</u>

**SPECIAL REVENUE FUND
COMPARISON OF REVENUE
FISCAL YEARS ENDED JUNE 30**

	1970-71	1969-70
Taxes:		
Property	\$ 1,340,761	\$ 1,189,908
Gasoline	293,010	308,436
Selective Sales	460,520	404,552
Insurance Companies	327,695	268,962
Banks	116,175	114,895
Amusements	2,510	2,340
Betting	30	
Other Business	842,629	719,442
Motor Vehicle Licenses	425,303	224,012
Hunting and Fishing Licenses	3,126,811	3,059,149
Employers		131
Other	665,859	657,931
Other Revenues:		
Fines and Penalties	145,162	105,201
Use of Money and Property	50	
From Other Agencies:		
Federal	(A) 37,368,937	61,324,691
Cities, Towns and Counties	611,884	366,426
Private Sources	663,829	641,324
Service Charges	4,709,493	3,158,631
Contributions from Other Funds	896,969	1,056,455
Compensation for Sale or Loss of Property	54,753	43,851
TOTAL	<u>\$52,052,380</u>	<u>\$73,646,337</u>

(A) Federal funds received during the fiscal year 1969-70 were recorded in the "Other Special Revenue" fund. The decrease indicated should not be construed to mean there was a substantial decrease in amounts of Federal Grants.

SPECIAL REVENUE FUND
STATEMENT OF EXPENDITURES BY CHARACTER
FISCAL YEAR ENDED JUNE 30, 1971

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	General Adminis- tration	Protection of Persons and Property	Development and Conservation	Health and Sanitation	Social Services	Mental Health	Education	Culture History and Recreation	Miscellaneous	Total
Personal Services	\$ 325,366	\$ 2,133,002	\$ 3,549,426	\$ 739,964	\$ 6,261,778	\$ 537,854	\$ 2,398,077	\$ 265,907	\$	\$16,211,374
Contractual Services	701,379	844,686	2,517,399	457,447	2,789,699	97,938	615,501	234,509		8,258,558
Commodities	36,509	56,737	395,574	170,992	137,564	42,815	139,140	58,291		1,037,622
Grants		880,055	1,706,900	620,280	3,518,822	307,454	12,509,784	191,959		19,735,254
Capital Expenditures	121,306	29,091	677,173	33,142	367,161	156,083	69,058	512,442		1,965,456
Contributions and Transfers:										
General Fund		10,000	65,404		1,114,542	1,074,905	20,521	3,201	194,456	2,483,029
Special Revenue Fund							160,000			160,000
Bond Fund					40,000				22,261	62,261
Trust Fund	14,102	141,574	326,240	48,464	351,441	11,018	63,483	1,792	99,340	1,057,454
Total	<u>\$ 1,198,662</u>	<u>\$ 4,095,145</u>	<u>\$ 9,238,116</u>	<u>\$ 2,070,289</u>	<u>\$14,581,007</u>	<u>\$ 2,228,067</u>	<u>\$15,975,564</u>	<u>\$ 1,268,101</u>	<u>\$ 316,057</u>	<u>\$50,971,008</u>

EMPLOYMENT SECURITY COMMISSION

The general provisions of the unemployment compensation law are prescribed by Title 26, Section 1042, Maine Revised Statutes Annotated of 1964. The general purpose of this law being to provide for public employment offices in affiliation with a nation-wide system of public employment services; by devising appropriate methods for reducing the volume of unemployment and by the systematic accumulation of funds during periods of employment from which benefits may be paid for periods of unemployment.

Assets

Demand Cash —

The equity in demand cash and/or investments amounted to \$404,880 at June 30, 1971. Verification of this amount was made during the audit of the Treasury Department.

Deposits with Federal Government —

Funds on deposit with the federal government are those which have been transferred from the "Clearing Account" to the "Unemployment Trust Fund Account", the "Clearing Account" being that account credited with the initial receipts of taxes assessed. While deposits remain within the "Trust Fund Account" interest earned is credited on a quarterly basis. The balance of this account at June 30, 1971 was \$26,794,093.

Accounts Receivable —

Accounts receivable amounted to \$722,864 and consisted of \$472,847 as funds due from the Commission's operating budget for monies advanced from the unemployment insurance fund for the new commission offices and the recent addition to the building, and \$250,017 representing unpaid balances of payroll taxes assessed.

These receivables are offset by a 100% reserve.

Liabilities

The only recorded liabilities at June 30, 1971 amounted to \$5,552 and represented for the most part refunds due for tax overpayments.

Reserves

The reserves of \$27,198,973 represents those funds currently on deposit which are specifically dedicated for the payment of benefits.

EMPLOYMENT SECURITY COMMISSION

Where Benefit Funds Come From
(M.E.S.C. Dedicated Revenue)

TAXES		
70¢	Employers Tax	\$10,097,441
1¢	FINES AND PENALTIES	34,320
11¢	INTEREST EARNED	1,529,827
17¢	FEDERAL GRANTS	2,424,904
1¢	SERVICE CHARGES	41,010
<u>\$1.00</u>		<u>\$14,127,502</u>

MAINE EMPLOYMENT SECURITY COMMISSION COMPARATIVE BALANCE SHEET FISCAL YEARS ENDED JUNE 30

	<u>1970-71</u>	<u>1969-70</u>
ASSETS		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 404,880	\$ 396,818
Deposits with Federal Government	26,794,093	41,673,227
Accounts Receivable:		
Building Fund Advance	\$ 472,847	\$ 278,144
Other	250,017	197,443
	<u>722,864</u>	<u>475,587</u>
Less:		
Accounts Receivable Reserves	722,864	475,587
	<u>722,864</u>	<u>475,587</u>
Total Assets	<u>\$27,198,973</u>	<u>\$42,070,045</u>
LIABILITIES		
Accounts Payable	\$ 5,552	\$ 398
RESERVES		
Reserve for Authorized Expenditures	\$27,193,421	\$42,069,647
Total Liabilities and Reserves	<u>\$27,198,973</u>	<u>\$42,070,045</u>

MAINE EMPLOYMENT SECURITY COMMISSION
COMPARATIVE STATEMENT OF OPERATIONS
FISCAL YEARS ENDED JUNE 30

	1970-71	1969-70
Balance Forward (Adj.) July 1	\$42,069,722	\$43,215,330
Revenue	14,127,502	13,667,844
Transfer:		
To Special Revenue Fund	(264,771)	(5,130)
Available Funds	55,932,453	56,878,044
Expenditures	28,739,032	14,808,398
Balance — June 30	<u>\$27,193,421</u>	<u>\$42,069,646</u>

MAINE EMPLOYMENT SECURITY COMMISSION
STATEMENT OF OPERATIONS BY FUND
FISCAL YEAR ENDED JUNE 30, 1971

	Clearing Account	Trust Fund Account	Benefit Paym't. Account	Total
Balance Forward	\$ 43,473	\$41,673,227	\$ 353,022	\$42,069,722
Revenue —				
Employees Tax	10,097,441			10,097,441
Interest Earned		1,529,827		1,529,827
Federal Grants			2,424,904	2,424,904
Fines and Penalties	34,320			34,320
Miscellaneous	41,010			41,010
Transfers —				
To Trust Fund	(10,180,810)	10,180,810		
To Benefit Paym't Account		(26,325,000)	26,325,000	
To Special Revenue Fund		(264,771)		(264,771)
Total Available	35,434	26,794,093	29,102,926	55,932,453
Expenditures:				
Benefits Paid			28,739,032	28,739,032
Balance — June 30, 1971	<u>\$ 35,434</u>	<u>\$26,794,093</u>	<u>\$ 363,894</u>	<u>\$27,193,421</u>

MAINE EMPLOYMENT SECURITY COMMISSION
COMPARISON OF REVENUE
FISCAL YEARS ENDED JUNE 30

	1970-1971	1969-1970
Taxes:		
Employees Tax	\$10,097,441	\$10,121,401
Other Revenues:		
Fines and Penalties	\$ 34,320	\$ 51,429
Interest on Trust Fund	1,529,827	2,478,744
	<u>1,564,147</u>	<u>2,530,173</u>
From Other Agencies:		
Federal Grants for Benefits	2,424,904	975,300
Sales and Service Charges:		
Rent of Buildings	40,970	40,970
Miscellaneous Sales	40	
	<u>41,010</u>	<u>40,970</u>
Total Revenue	<u><u>\$14,127,502</u></u>	<u><u>\$13,667,844</u></u>

COMPARISON OF EXPENDITURES

Unemployment Benefits	\$26,351,379	\$13,823,898
Benefits Funded by Federal Government	2,382,273	979,880
Disaster Unemployment Assistance	5,380	4,620
Total Expenditures	<u><u>\$28,739,032</u></u>	<u><u>\$14,808,398</u></u>

CAPITAL PROJECT FUNDS

The purpose of this fund is to account for the proceeds of general obligation bonds issued for the purpose of providing funds for authorized new capital construction or renovation, ecology and recreation purposes.

The assets of this fund at June 30, 1971 amounted to \$251,310,722 of which the major portion consisted of an amount of \$226,759,500 due the operating accounts for bonds yet to be issued. Other assets consisted of 14.4 million of funds temporarily invested pending their encumbrance for authorized projects and 9.7 million within the State Treasurer's current cash accounts.

At June 30, 1971 unmatured bonds issued amounted to \$103,110,000.

CAPITAL PROJECT FUND DERIVATION OF REVENUE

(Dedicated Revenue — General Bond Fund)

30¢	INTEREST EARNED	\$ 1,123,111	
67¢	FEDERAL GRANTS	2,535,402	
1¢	SERVICE CHARGES	24,630	
	FROM OTHER STATE FUNDS		
	General Fund	\$ 13,019	
	Special Revenue Fund	62,261	
		<hr/>	
2¢		75,280	
—	COMP. FOR SALE OR LOSS OF PROP.	1,503	
		<hr/>	
<u>\$1.00</u>			<u>\$ 3,759,926</u>

CAPITAL PROJECT FUND ALLOCATION OF EXPENDITURES

(Expenditures — General Bond Fund)

BY TYPE OF SERVICE

—	Protection of Persons and Property	\$ 3,597	
1¢	Development — Conservation	237,848	
21¢	Health and Sanitation	4,677,175	
1¢	Social Services	157,456	
10¢	Mental Health	2,281,116	
55¢	Education	12,454,541	
12¢	Culture, History and Recreation	2,722,473	
		<hr/>	
<u>\$1.00</u>	Total Expenditures (Services)		<u>\$22,534,206</u>

BY TYPE OF EXPENSE

—	Personal Services	\$ 22,702	
1¢	Contractual Services	110,284	
—	Commodities	14,464	
70¢	Grants	15,818,796	
29¢	Capital Expenditures	6,567,918	
—	Transfers to Trust Fund	42	
		<hr/>	
<u>\$1.00</u>	Total Expenditures (Type)		<u>\$22,534,206</u>

CAPITAL PROJECT FUND
COMPARATIVE BALANCE SHEET
FISCAL YEARS ENDED JUNE 30

	<u>1970-71</u>	<u>1969-70</u>
ASSETS		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 1,870,869	\$ 848,277
Cash — Other	7,861,000	346,000
Federal Accounts Receivable	336,109	801,664
Investments — Bonds	14,483,244	23,952,778
Bonds Authorized — Unissued	226,759,500	70,063,500
Amount Necessary to Retire Bonds	103,110,000	88,470,000
Allocation of Temporary Funds		2,000,000
Total Assets	<u>\$354,420,722</u>	<u>\$186,482,219</u>
LIABILITIES		
Accounts Payable	\$ 365,333	\$ 572,469
Bonds Unmatured	103,110,000	88,470,000
Notes Unmatured		2,000,000
RESERVES		
Reserves for Authorized Expenditures	24,185,889	25,376,250
Due Accounts from Bond Proceeds	226,759,500	70,063,500
Total Liabilities and Reserves	<u>\$354,420,722</u>	<u>\$186,482,219</u>

CAPITAL PROJECT FUND
COMPARATIVE STATEMENT OF OPERATIONS
FISCAL YEARS ENDED JUNE 30

	<u>1970-1971</u>	<u>1969-1970</u>
Balance Forward (Adj.)		
July 1	\$23,375,171	\$19,567,771
Sale of Securities	14,585,000	45,025,000
Proceeds of Temporary Notes	5,000,000	
Revenue	3,759,925	3,332,568
Available Funds	<u>\$46,720,096</u>	<u>\$67,925,339</u>
Expenditures	22,534,206	42,549,088
Balance — June 30	<u>\$24,185,890</u>	<u>\$25,376,251</u>

CAPITAL PROJECT FUND
STATEMENT OF OPERATIONS BY SERVICE CATEGORY
FISCAL YEAR ENDED JUNE 30, 1971

	<u>Balance Forward (Adj.)</u>	<u>Sale of Securities</u>	<u>Proceeds of Temporary Notes</u>	<u>Revenue</u>	<u>Trans. fr. Other Appropriations</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Trans. to Other Appropriations</u>	<u>Balance</u>
Debt Service	\$ 1,615,030	\$	\$	\$ 1,123,111	\$	\$ 2,738,141	\$	\$	\$ 2,738,141
Protection of Persons and Property	68,690				1,000	69,690	3,597	1,000	65,093
Development and Conservation	1,407,444					1,407,444	237,848		1,169,596
Health and Sanitation	7,909,414	3,500,000		2,228,600		13,638,014	4,677,175		8,960,839
Social Services	584,189			1,503		585,692	157,456		428,236
Mental Health and Corrections	3,316,736	535,000		80,090	108,155	4,039,981	2,281,116	108,155	1,650,710
Education	4,872,132	10,550,000	5,000,000	96,140		20,518,272	12,454,541		8,063,731
Culture, History and Recreation	3,601,536			230,481		3,832,017	2,722,473		1,109,544
TOTAL	<u>\$23,375,171</u>	<u>\$14,585,000</u>	<u>\$ 5,000,000</u>	<u>\$ 3,759,925</u>	<u>\$ 109,155</u>	<u>\$46,829,251</u>	<u>\$22,534,206</u>	<u>\$ 109,155</u>	<u>\$24,185,890</u>

CAPITAL PROJECT FUND
COMPARISON OF REVENUE
FISCAL YEARS ENDED JUNE 30

	1970-71	1969-70
Other Revenues:		
Use of Money and Property	\$1,123,111	\$1,131,492
From Other Agencies:		
Federal Grants	2,535,402	1,942,364
Service Charges	24,630	
From Other State Funds:		
General Fund	13,019	72,639
Special Revenue Fund	62,261	186,072
Compensation — Sale or Loss of Property	1,503	
TOTAL	<u><u>\$3,759,926</u></u>	<u><u>\$3,332,567</u></u>

CAPITAL PROJECT FUND
STATEMENT OF EXPENDITURES BY CHARACTER
FISCAL YEAR ENDED JUNE 30, 1971

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	Protection of Persons and Property	Development and Conservation	Health and Sanitation	Social Services	Mental Health	Education	Culture History and Recreation	Total
Personal Services	\$ 500	\$	\$	\$	\$ 2,665	\$	\$ 19,537	\$ 22,702
Contractual Services	1,688	2,161	4,500	1,504	43,616	32,792	24,023	110,284
Commodities	69	900		2,155	9,550	919	871	14,464
Grants		229,211	4,672,675	45,000		10,871,910		15,818,796
Capital Expenditures	1,298	5,576		108,797	2,225,285	1,548,920	2,678,042	6,567,918
Contributions and Transfers to: Trust Funds	42							42
Total	<u>\$ 3,597</u>	<u>\$ 237,848</u>	<u>\$ 4,677,175</u>	<u>\$ 157,456</u>	<u>\$ 2,281,116</u>	<u>\$12,454,541</u>	<u>\$ 2,722,473</u>	<u>\$22,534,206</u>

**GENERAL BOND FUND
ISSUES AND RETIREMENTS
FISCAL YEAR ENDED JUNE 30, 1971**

	<u>Outstanding Bonds June 30, 1970</u>	<u>Bonds Issued</u>	<u>Bonds Retired</u>	<u>Outstanding Bonds June 30, 1971</u>
General:				
Capital Improvements	\$ 6,170,000	\$	\$ 450,000	\$ 5,720,000
Education:				
University of Maine	13,590,000		771,135	12,818,865
State Colleges	315,000		18,260	296,740
Vocational Schools	1,040,000	3,950,000	38,463	4,951,537
Educational Television	450,000		150,000	300,000
Educational Subsidies	22,000,000		1,102,273	20,897,727
Construction and Facilities	15,045,000	11,600,000	774,073	25,870,927
Total Education	52,440,000	15,550,000	2,854,204	65,135,796
Maine Maritime Academy	850,000		42,420	807,580
Mental Health and Corrections:				
Facilities	1,270,000	375,000	95,305	1,549,695
Construction and Improvements	2,780,000	160,000	142,560	2,797,440
Total Mental Health and Corrections	4,050,000	535,000	237,865	4,347,135
Aeronautics	2,836,000		142,930	2,693,070
Parks and Recreation Commission	2,000,000		98,280	1,901,720
Pollution Abatement	13,620,000	3,500,000	731,180	16,388,820
Allagash Waterway	1,450,000		113,565	1,336,435
Cultural Building	4,740,000		239,865	4,500,135
Indian Reservations	314,000		34,691	279,309
Totals	<u>\$88,470,000</u>	<u>\$19,585,000</u>	<u>\$ 4,945,000</u>	<u>\$ 103,110,000</u>

SELF-LIQUIDATING BOND FUND

The self-liquidating bond fund provides the accounting media for those bonds issued for capital improvements and construction at the State's several educational institutions. This fund is so named since it is the intent that the retirement of bond liabilities herein recorded shall be accomplished from funds generated by the use of such facility being constructed rather than the use of funds from general taxation.

SELF-LIQUIDATING BOND FUND

DERIVATION OF REVENUE

(Dedicated Revenue)

12¢	INCOME FROM INVESTMENTS	\$ 124,014	
78¢	PRIVATE SOURCES	795,132	
10¢	SERVICE CHARGES	94,314	
<u>\$1.00</u>			<u>\$ 1,013,460</u>

SELF-LIQUIDATING BOND FUND

ALLOCATION OF EXPENDITURES

TYPE OF SERVICE

65¢	General Administration	\$ 1,623,204	
35¢	Education	883,144	
<u>\$1.00</u>	Total Expenditures (Service)		<u>\$ 2,506,348</u>

TYPE OF EXPENSE

—	Personal Services	\$ 1,110	
—	Contractual Services	127	
1¢	Commodities	28,961	
34¢	Capital Expenditures	852,946	
25¢	Bond Maturities	618,256	
40¢	Interest Payments	1,004,948	
<u>\$1.00</u>	Total Expenditures (Type)		<u>\$ 2,506,348</u>

**SELF-LIQUIDATING BOND FUND
COMPARATIVE BALANCE SHEET
FISCAL YEARS ENDED JUNE 30**

	1970-71	1969-70
ASSETS		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 244,180	\$ 91,983
Cash — Other	1,225,000	1,060,000
Investments — Bonds		1,805,658
Bonds Authorized — Unissued	3,000	3,000
Amount Necessary to Retire Bonds	29,265,000	29,845,000
Total Assets	<u>\$30,737,180</u>	<u>\$32,805,641</u>
LIABILITIES AND RESERVES		
Accounts Payable	\$ 10,269	\$ 111,379
Bonds Matured — Not Presented for Payment	70,000	
Interest Matured — Not Presented for Payment	56,580	21,044
Bonds Unmatured	29,265,000	29,845,000
Reserve for Authorized Expenditures	1,332,331	2,825,218
Due Accounts from Proceeds of Bonds	3,000	3,000
Total Liabilities and Reserves	<u>\$30,737,180</u>	<u>\$32,805,641</u>

**SELF-LIQUIDATING BOND FUND
COMPARATIVE STATEMENT OF OPERATIONS
FISCAL YEARS ENDED JUNE 30**

	1970-71	1969-70
Balance Forward (Adj.) — July 1	\$ 2,825,219	\$ 7,225,311
Dedicated Revenue	1,013,459	1,233,205
Available Funds	<u>3,838,678</u>	<u>8,458,516</u>
Expenditures	<u>2,506,347</u>	<u>5,633,297</u>
Balance — June 30	<u>\$ 1,332,331</u>	<u>\$ 2,825,219</u>

**SELF-LIQUIDATING BOND FUND
STATEMENT OF OPERATIONS BY SERVICE CATEGORY
FISCAL YEAR ENDED JUNE 30, 1971**

	Balance Forward	Revenue	Total Available	Expendi- tures	Balance
General Administration	\$ 1,900,220	\$ 1,013,460	\$ 2,913,680	\$ 1,623,204	\$ 1,290,476
Education	924,999		924,999	883,144	41,855
Total	<u>\$ 2,825,219</u>	<u>\$ 1,013,460</u>	<u>\$ 3,838,679</u>	<u>\$ 2,506,348</u>	<u>\$ 1,332,331</u>

SELF-LIQUIDATING BOND FUND
COMPARISON OF REVENUE
FISCAL YEARS ENDED JUNE 30

	1970-71	1969-70
Other Revenues:		
Use of Money and Property	\$ 124,014	\$ 448,429
From Other Agencies:		
Private Sources	795,132	688,980
Service Charges	94,314	95,796
Total	\$ 1,013,460	\$ 1,233,205

SELF-LIQUIDATING BOND FUND
STATEMENT OF EXPENDITURES BY CHARACTER
FISCAL YEAR ENDED JUNE 30, 1971

	General Adminis- tration	Education	Total
Personal Services	\$	\$ 1,110	\$ 1,110
Contractual Services		127	127
Commodities		28,961	28,961
Capital Expenditures		852,946	852,946
Bond Maturities	618,256		618,256
Interest Payments	1,004,948		1,004,948
Total	\$ 1,623,204	\$ 883,144	\$ 2,506,348

SELF-LIQUIDATING BOND FUND
ISSUES AND RETIREMENTS
FISCAL YEAR ENDED JUNE 30, 1971

	Outstanding Bonds June 30, 1970	Bonds Issued	Bonds Retired	Outstanding Bonds June 30, 1971
Education:				
University of Maine — Construction	\$14,980,000		\$ 260,000	\$14,720,000
State Colleges —				
Housing and Dining	13,910,000		320,000	13,590,000
Dormitory — Farmington	955,000			955,000
Total State Colleges	14,865,000		320,000	14,545,000
Totals	\$29,845,000		\$ 580,000	\$29,265,000

ENTERPRISE FUNDS

This group of funds is utilized for the purpose of accounting for the finances of that group of governmental units, which, as their primary function, furnish services to the general public. The earnings of this service group are, for the most part, retained and utilized for their own operating expenses and the maintenance of continued public service.

ENTERPRISE FUNDS
BALANCE SHEET
JUNE 30, 1971

	Liquor Commission	Chamberlain Bridge	Augusta State Airport
<u>ASSETS</u>			
Equity in Treasurer's Cash	\$ 475,182	\$ 25,341	\$ 2,098
Cash — Other	492,748	240	
Investments		57,361	
Notes Receivable			
Accounts Receivable (Net)	64,924		1,904
Leases Receivable			
Acquired Property			
Due from Other Accounts			
Suspense Debit Balance			
Work in Progress			
Inventories —			
Supplies	19,205		
Merchandise	4,710,887		
Fixed Assets —			
Equipment	686,088		81,702
Structures and Improvements			718,625
Buildings	521,702		112,813
Land			48,156
Less: Depreciation Reserve	(292,564)		
Amount Necessary to Retire Bonds		1,700,000	
Amount Necessary to Retire Debt		80,000	
Prepaid Expense	537		
Total Assets	<u>\$ 6,678,709</u>	<u>\$ 1,862,942</u>	<u>\$ 965,298</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>			
Accounts Payable	\$ 2,283,031	\$	\$ 861
Due to Other Funds			
Interest Matured — Not Presented		80,000	
Other Liabilities	18,221	165	
Res. to Retire Kennebec Br. Bonds			
Sinking Fund — Kennebec Bridge			
Suspense Credit Balance	356,750		
Bonds Unmatured		1,700,000	
Working Capital Advances	3,500,000		
Reserve for Authorized Exp.		82,777	1,688
Reserve for Contingencies			
Mortgages Payable			
Escrow Reserve — Waterboro Bldg.			
Unappropriated Surplus			6,733
Donated Surplus	520,707		956,016
	<u>\$ 6,678,709</u>	<u>\$ 1,862,942</u>	<u>\$ 965,298</u>

Kennebec Bridge	Jonesport Bridge	Ferry Service	Recreation Authority	Mortgage Insurance Fund	Prison Industries	Seed Potato Board	Total
\$ 94,401	\$ 3,173	\$ 299,526	\$ 5,830	\$ 403,326	\$ 14,762	\$ 112,995	\$ 1,436,634
85,986		1,350			44,500	4,750	629,574
48,000						550	105,911
				110,549			110,549
107,772		5,534		1,788	2,645		184,567
				555,700			555,700
				80,369			80,369
					59,827		59,827
					25,283	2,674	2,674
						73,034	98,317
		43,998			50,382		113,585
					25,141		4,736,028
		1,610,831			317,530	142,189	2,838,340
		1,200,627					1,919,252
		77,109			97,062	310,593	1,119,279
		6,084			1,500		55,740
150,000	480,000	(1,050,000)			(155,955)	(131,321)	(1,629,840)
						81,000	2,330,000
							161,000
							537
<u>\$ 486,159</u>	<u>\$ 483,173</u>	<u>\$ 2,195,059</u>	<u>\$ 5,830</u>	<u>\$ 1,151,732</u>	<u>\$ 482,677</u>	<u>\$ 596,464</u>	<u>\$14,908,043</u>
\$	\$	\$ 2,999	\$ 190	\$ 11,828	\$ 5,119	\$ 780	\$ 2,304,808
203	1,342	540				81,000	161,000
							2,250
107,772							18,221
42,228							107,772
					(124)		42,228
150,000	480,000	1,450,000					356,626
			50,000	500,000	122,407	85,000	3,780,000
	1,831	(2,940,817)					4,257,407
58,850							(2,854,521)
				479,200			58,850
				3,907			479,200
127,106			(44,360)	(1,343,203)	274,132	429,684	3,907
		3,682,337		1,500,000	81,143		(549,908)
							6,740,203
<u>\$ 486,159</u>	<u>\$ 483,173</u>	<u>\$ 2,195,059</u>	<u>\$ 5,830</u>	<u>\$ 1,151,732</u>	<u>\$ 482,677</u>	<u>\$ 596,464</u>	<u>\$14,908,043</u>

ENTERPRISE FUNDS
COMBINED STATEMENT OF OPERATIONS
JUNE 30, 1971

	Liquor Commission	Chamberlain Bridge	Augusta State Airport
Balance — July 1, 1970:			
Reserve for Authorized Expenditures	\$	\$ 75,256	\$ 1,688
Donated Surplus			956,016
Unappropriated Surplus			6,371
Adj. of Balance Forward			213
Revenue:			
Net Sales	39,307,934		
Less: Cost of Goods Sold	(23,560,856)		
Excise Taxes	5,114,637		
License Fees	901,090		
Interest Earned		4,884	300
Toll Bridge Fees		235,192	
Ferry Service Fees			
Insured Mortgage Fees			
Federal Services			
Rents and Concessions			13,652
Private Contributions			
Services and Fees			3,331
Contributions from Other Funds			30,282
Sale of Capital Assets	(18,440)		
Miscellaneous	8,203		
Total Available	<u>\$21,752,568</u>	<u>\$ 315,332</u>	<u>\$ 1,011,853</u>
Expenditures:			
Personal Services	\$ 2,382,776	\$ 84,369	\$ 28,498
Contractual Services	714,607	10,345	12,409
Commodities	126,362	2,075	5,198
Grants			
Capital Expenditures			
Transfers to:			
General Fund	18,335,344		
Trust Fund	193,479	6,141	1,311
Debt Retirement		100,000	
Interest Payments		29,625	
Total Expenditures	<u>21,752,568</u>	<u>232,555</u>	<u>47,416</u>
Balance — June 30, 1971:			
Reserve for Authorized Expenditures		82,777	1,688
Donated Surplus			956,016
Unappropriated Surplus			6,733
Total	<u>\$21,752,568</u>	<u>\$ 315,332</u>	<u>\$ 1,011,853</u>

<u>Fennebec Bridge</u>	<u>Jonesport Bridge</u>	<u>Ferry Service</u>	<u>Recreation Authority</u>	<u>Mortgage Insurance Fund</u>	<u>Prison Industries</u>	<u>Seed Potato Board</u>	<u>Total</u>
\$	\$ 1,770	\$ 1,121,074	\$	\$	\$	\$	\$ 1,199,788
117,162		350,000	(25,871)	487,976	81,143		1,387,159
	(875,131)	(7)	(64,241)	242,980	436,854	37	1,265,472
					9		939,106)
					237,069	120,288	39,665,291
					(58,975)	(102,905)	(23,722,736)
							5,114,637
10,023	61	8,119	753	68,113		3,426	901,090
		387,674					95,679
		14,739	69,704	148,106			235,192
		6					387,674
2,921							217,810
							14,739
							13,658
						12	2,933
	41,756	457,266				57,254	60,585
					(2,315)	369	529,304
		4,983	2,901	5,694	9,062	(	20,386)
							30,843
<u>\$ 130,106</u>	<u>\$ 43,587</u>	<u>\$ 1,468,730</u>	<u>\$ 47,494</u>	<u>\$ 645,648</u>	<u>\$ 508,973</u>	<u>\$ 515,335</u>	<u>\$26,439,626</u>
\$	\$	\$ 310,886	\$ 20,690	\$ 23,676	\$ 86,273	\$ 35,338	\$ 2,972,506
		214,667	69,322	1,963,265	21,586	25,405	3,031,606
		134,058	155	221	38,898	18,918	325,885
		9	146	136		2,917	2,917
							291
							18,335,344
		22,872	1,541	1,553	6,941	3,072	236,910
3,000	30,000						130,000
	11,756	44,718					89,099
3,000	41,756	727,210	91,854	1,988,851	153,698	85,650	25,124,558
	1,831	(2,940,817)					(2,854,521)
		3,682,337			81,143		4,719,496
127,106			(44,360)	(1,343,203)	274,132	429,685	(549,907)
<u>\$ 130,106</u>	<u>\$ 43,587</u>	<u>\$ 1,468,730</u>	<u>\$ 47,494</u>	<u>\$ 645,648</u>	<u>\$ 508,973</u>	<u>\$ 515,335</u>	<u>\$26,439,626</u>

ENTERPRISE FUNDS — BONDED DEBT
ISSUES AND RETIREMENTS
FISCAL YEAR ENDED JUNE 30, 1971

	Outstanding Bonds June 30, 1970	Issued	Retired	Outstanding Bonds June 30, 1971
Joshua Chamberlain Bridge	\$ 1,750,000		\$ 50,000	\$ 1,700,000
Jonesport Reach Bridge	510,000		30,000	480,000
Kennebec Bridge	200,000		50,000	150,000
Maine State Ferry Service	1,560,000		110,000	1,450,000
Total	\$ 4,020,000		\$ 240,000	\$ 3,780,000

INTRA-GOVERNMENTAL FUNDS

The primary purpose of several of the States funds is that of financing and accounting for services and commodities to and for other governmental agencies. These funds differ in purpose to those classified as Enterprise Funds in that their services are directed toward other state funds rather than the general public.

INTRA GOVERNMENTAL FUNDS

COMBINED BALANCE SHEET

JUNE 30, 1971

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	Surplus Property Pool	Highway Garage	Aero- nautics Commis- sion	Schooling Children (Unorg. Terr.)	Depart- mental Supplies	Post Office	Insurance Reserve Fund	Total
ASSETS								
Equity in Treasurer's Cash	\$ 10,699	\$ 248,414	\$ 1,243	\$ 95,305	\$ 19,433	\$ 100	\$ 18,500	\$ 393,694
Cash — Other			200	20,000			720,000	740,200
Investments		790,549					494,527	1,285,076
Accounts Receivable (Net)	5,026	2,660		330,059				337,745
Due from Other Funds		63,601		42,225				105,826
Supplies		1,496,814				40,605		1,537,419
Merchandise					44,192			44,192
Autos and Working Equipment		11,990,371						11,990,371
Garage and Shop Equipment		736,203	68,480					804,683
Furniture and Fixtures		41,011						41,011
Other Equipment				2,747				2,747
Land and Buildings		2,430,577	10,000					2,440,577
Less: Depreciation Reserve		(6,873,584)						(6,873,584)
Clearing Account		49,364						49,364
Work in Progress		109,114						109,114
Total Assets	\$ 15,725	\$11,085,094	\$ 79,923	\$ 490,336	\$ 63,625	\$ 40,705	\$ 1,233,027	\$13,008,435
LIABILITIES, RESERVES AND SURPLUS								
Accounts Payable	\$ 9	\$ 142,421	\$ 363	\$ 24,263	\$ 677	\$		\$ 167,733
Working Capital Advances	2,000	9,351,390	100,000	474,106	39,000	40,000		10,006,496
Total Liabilities	2,009	9,493,811	100,363	474,106	63,263	40,677		10,174,229
Reserve for Authorized Expenditures				16,230				16,230
Donated Surplus		1,199,164	20,856				1,224,424	2,444,444
Unappropriated Surplus	13,716	392,119	(41,296)		362	28	8,603	373,532
Total	\$ 15,725	\$11,085,094	\$ 79,923	\$ 490,336	\$ 63,625	\$ 40,705	\$ 1,233,027	\$13,008,435

INTRA GOVERNMENTAL FUNDS
COMBINED STATEMENT OF OPERATIONS
JUNE 30, 1971

	Surplus Property Pool	Highway Garage	Aero- nautics Commis- sion	Schooling Children (Unorg. Terr.)	Depart- mental Supplies	Post Office	Insurance Reserve Fund	Total
Balances — July 1, 1970:								
Reserve for Authorized Expenditures	\$	\$	\$	\$ 12,451	\$	\$	\$	\$ 12,451
Donated Surplus		1,177,777	20,857					1,198,634
Unappropriated Surplus	22,244	594,560	(38,510)		454	29		578,777
Adjustment of Balance Forward		21,382			(91)			21,291
Total Balances — July 1, 1970	22,244	1,793,719	(17,653)	12,451	363	29		1,811,153
Revenue:								
Interest Earned	321	41,184	351	3,779			4,723	50,358
Sales					207,393	455,473		662,866
Less: Cost of Sales					(207,393)	(455,473)		(662,866)
Equipment Rental		4,905,037						4,905,037
Rent of Buildings		11,460						11,460
Sale of Supplies	50,824							50,824
Miscellaneous Income		16,762	14,840					31,602
Contributions from Other Funds			28,209				3,880	32,089
Sale of Capital Assets		43,870						43,870
Total Available	\$ 73,389	\$ 6,812,032	\$ 25,747	\$ 16,230	\$ 363	\$ 29	\$ 8,603	\$ 6,936,393
Expenditures:								
Personal Services	\$	\$ 340,689	\$ 23,236	\$	\$	\$	\$	\$ 363,925
Contractual Services	4,666	4,508,150	19,888					4,532,704
Commodities		245,742	1,473					247,215
Transfers to:								
Special Revenue Fund	55,007							55,007
Trust Funds		126,168	1,589					127,757
Total Expenditures	59,673	5,220,749	46,186					5,326,608
Balances — June 30, 1971								
Reserve for Authorized Expenditures				16,230				16,230
Donated Surplus		1,199,164	20,857					1,220,021
Unappropriated Surplus	13,716	392,119	(41,296)		363	29	8,603	373,534
Total	\$ 73,389	\$ 6,812,032	\$ 25,747	\$ 16,230	\$ 363	\$ 29	\$ 8,603	\$ 6,936,393

TRUST AND AGENCY FUNDS

Numerous other funds are maintained within the accounting structure of the State to record those financial transactions as pertain to the handling of various trust accounts. The State of Maine, as trustee for the general public, business organizations and municipalities, is charged with the management of such funds in accordance with the specific terms and purposes of the trust agreement.

TRUST FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1971

	Social Security Funds	Retirement System	Group Life Insurance	Non Expendable Trusts	Private Trusts	Other Agency Funds	Lands Reserved Fund	Permanent School Fund	Other Trusts	Total
ASSETS										
Equity in Treasurer's Cash	\$ 55,918	\$ 374,326	\$ 70,391	\$ 262,140	\$ 216,373	\$ 133,419	\$ 11,217	\$ 24,371	\$ 5,905	\$ 1,154,060
Cash — Other		351,202	210,616	47,550	832,131		357,863	568	237,899	2,037,829
Investments (Net)		175,261,654	2,117,648	26,686	4,343,608		2,406,231	553,504	2,245,968	186,955,299
Taxes Receivable						525,710				525,710
Accounts Receivable (Net)	3,913	56,357	5,976				25,000			91,246
Due from Other Funds			50,000							50,000
Suspense — Debit Balance				1,000						1,000
Total Assets	<u>\$ 59,831</u>	<u>\$ 176,043,539</u>	<u>\$ 2,454,631</u>	<u>\$ 337,376</u>	<u>\$ 5,392,112</u>	<u>\$ 659,129</u>	<u>\$ 2,800,311</u>	<u>\$ 578,443</u>	<u>\$ 2,489,772</u>	<u>\$ 190,815,144</u>
LIABILITIES, RESERVES AND SURPLUS										
Accounts Payable	\$	\$ 15,958	\$	\$ 11,239	\$ 475	\$	\$	\$	\$	\$ 27,672
Federal Accounts Payable	49,831									49,831
Suspense — Credit Balance				89,325						89,325
Working Capital Advances	10,000									10,000
Fund Balances:										
Members Contribution		86,360,097								86,360,097
Retirement Allowance		82,773,131								82,773,131
Retirement Allowance Adj.		(476,121)								(476,121)
Teachers Savings		1,966,381								1,966,381
Survivors Benefits		4,377,664								4,377,664
Blue Cross-Blue Shield		20,772								20,772
Group Life Fund			50,000							50,000
Liability to Trust Funds					5,391,637		2,817,441	578,443	2,489,772	11,277,293
Liability to Agency Funds						659,129				659,129
Income from Trusts				236,812						236,812
Reserve for Future Losses		964,001					(17,130)			946,871
Reserve for Authorized Expenditures		41,656								41,656
Reserve for Future Premiums			655,799							655,799
Reserve for Deficiency — Basic			25,000							25,000
Supplemental			1,313,482							1,313,482
Group Life Deductions			410,350							410,350
Total	<u>\$ 59,831</u>	<u>\$ 176,043,539</u>	<u>\$ 2,454,631</u>	<u>\$ 337,376</u>	<u>\$ 5,392,112</u>	<u>\$ 659,129</u>	<u>\$ 2,800,311</u>	<u>\$ 578,443</u>	<u>\$ 2,489,772</u>	<u>\$ 190,815,144</u>

**ANALYSIS OF CHANGE IN PRINCIPAL
TRUST FUNDS AND GUARANTEE DEPOSITS
FISCAL YEAR ENDED JUNE 30, 1971**

	Balance — July 1, 1970		Earnings	Withdrawals	Balance — June 30, 1971	
	Principal	Reserve	Deposits etc.	Payments etc.	Principal	Reserve
Retirement Funds:						
Maine State Retirement System	\$ 162,346,982	\$ 1,480,195	\$35,705,430	\$23,525,800	\$ 175,042,806	\$ 964,001
Lands Reserved for Public Use	2,707,013	(21,884)	231,274	116,093	2,817,441	(17,131)
Permanent School Fund	565,204	13,238			578,442	
Guarantee Deposits:						
Workmans Compensation	180,000		25,000	100,000	105,000	
Insurance Companies	3,735,000		75,000	115,000	3,995,000	
Banks	25,000				25,000	
Inheritance Tax	65,500		9,000	11,000	63,500	
Sales Tax	257		15	272		
Total Guarantee Deposits	4,005,757		109,015	226,272	3,888,500	
Trust Deposits:						
Committed Children	122,439		208,711	184,965	146,185	
Jefferson Camp	4,351			4,351		
Industrial Accident Commission —						
Second Injury Fund	33,172		3,500		36,672	
Financial Responsibility Deposits	48,613		52,426	43,288	57,751	
Public Administrators Fund	364,161		7,213	3,144	368,230	
Bank Stock Tax	567,592		659,129	567,592	659,129	
Federal Social Security Fund	62,520		6,257,031	6,269,720	49,831	
Fidelity Trust Company Fund	1,286				1,286	
Unclaimed Dividends	262,614		23,026	6,890	278,750	
Reserve Fund — Uninsured Losses	168,639		104,141	272,780		
Baxter Park — Expendable Trusts	88,385		11,652	15	100,022	
Parks and Recreation Commission —						
Recreation Projects	515		110,585	105,649	5,451	
Unclaimed Funds — Life Insurances	500		1,168	1,153	515	
Rural Rehabilitation Corp. Trust	379,981		32,193	5,030	407,144	
Library Construction Funds			63,679	63,679		
Maine Coastal Protection Fund			100,131		100,131	
Itinerant Vendor			1,000		1,000	
Hospital Construction			2,004,330	2,004,330		
Total Trust Deposits	2,104,768		9,639,915	9,532,586	2,212,097	
Total Trust and Guaranty Deposits	\$ 6,110,525		\$ 9,748,930	\$ 9,758,858	\$ 6,100,597	

ANALYSIS OF CHANGE IN PRINCIPAL
OTHER TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1971

	Balance — July 1, 1970 Principal	Reserve	Earnings Deposits etc.	Withdrawals Payments etc.	Balance — June 30, 1971 Principal	Reserve
Other Trust Funds:						
Augusta State Hospital	\$ 82,274	(\$ 693)	\$ 115	\$ 808	\$ 81,581	\$
Bangor State Hospital	3,000	27	27		3,027	
Baxter State Park	1,623,756	1,029	1,029		1,624,785	
Boys Training Center	700	30	21,186		21,886	
Central Maine Sanatorium	2,012				2,012	
Baxter School for Deaf	86,311	30	355		86,666	
Foxcroft Academy	1,000	27	27		1,027	
Hebron Academy	1,000	27	27		1,027	
Houlton Academy	2,000	27	27		2,027	
Madison School District No. 2	1,000	27	27		1,027	
Madawaska Territory School	5,000	150	150		5,150	
Lydia H. Spear — Prize Speaking Fund	5,000				5,000	
Education — Walker Fund	2,072	63	63		2,135	
Former Governor's Cemetery Fund	336				336	
Indigent Deaf, Dumb and Blind	600				600	
Jordan Forestry Fund	1,000	30	30		1,030	
Military and Naval Childrens Home	17,583	(358)		358	17,225	
Ministerial and School Funds	56,440	14	14		56,454	
Passamaquoddy Indians	111,415	6,930	9,895	7,361	113,949	
Penobscot Indians	95,642	(979)		979	94,663	
Pineland Hospital	6,000	(383)		383	5,617	
Storer Garrison Park Memorial	500				500	
Stevens School	12,212	300	300		12,512	
University of Maine	218,575	(9,335)		9,335	209,240	
Vaughan Woods Memorial	35,000				35,000	
Western Maine Sanatorium	104,286	1,012	1,012		105,298	
Total — Other Trust Funds	\$ 2,474,714	(\$ 2,025)	\$ 34,284	\$ 19,224	\$ 2,489,774	\$ -0-

INCOME FROM TRUST FUNDS
EARNINGS, DISTRIBUTION AND BALANCES
JUNE 30, 1971

	Balance Undis- tributed July 1, 1970	Appropri- ations and Credited	Income Distributed	Balance Undis- tributed June 30, 1971
Lands Reserved for Public Use	\$ 61,940	\$ 115,691	\$ 118,485	\$ 59,146
Permanent School Fund		26,261	26,261	
Other Trust Funds:				
Augusta State Hospital	1,516	4,037	3,800	1,753
Bangor State Hospital		130	130	
Baxter State Park	185,827	161,989	258,680	89,136
Boys Training Center		(458)	28	(486)
Central Maine Sanatorium	57	72		129
Baxter School for Deaf	20	4,803	4,823	
Education	759	907	600	1,066
Former Governor's Cemetery Lots	134	17	113	38
Forestry — Growth and Improvement	8,138	15,658	11,443	12,353
Indigent Deaf, Dumb and Blind	485	24		509
Jordan Forestry Fund	382	46		428
Military and Naval Childrens Home	(158)	826	668	
Ministerial and School Funds	209	2,204	2,157	256
Forestry — Dunham Scholarship		7,101		7,101
Passamaquoddy Indians		5,311	5,311	
Penobscot Indians		4,557	4,557	
Pineland Hospital		351	351	
Storer Garrison Park Memorial	58	25		83
Stevens School		514	514	
University of Maine	3,692	12,076	11,179	4,589
Vaughan Woods Memorial	13,165	1,657		14,822
Western Maine Sanatorium	40,309	5,581		45,890
Totals	<u>\$ 316,533</u>	<u>\$ 369,380</u>	<u>\$ 449,100</u>	<u>\$ 236,813</u>

**TRUST FUND EARNINGS
INCOME AND EXPENDITURE
JUNE 30, 1971**

Balance — July 1, 1970		\$ 316,534
Income:		
Interest on Bank Balances	\$ 17,279	
Interest on Bonds	73,166	
Dividends on Stock	63,203	
Interest on Public Administrators Fund	73,000	
Interest on Lands Reserved Fund	115,691	
Private Contributions	800	
Service Charges	2,354	
Contribution from General Fund	31	
Miscellaneous Sales	8,246	
Transfers	15,678	
Insurance Settlement	575	
Total Income		370,023
Total Available		686,557
Expenditure and Distribution:		
Personal Services	89,217	
Contractual Services	25,878	
Commodities	22,356	
Grants	34,522	
Capital Expenditures	98,225	
Interest Payments	10,370	
Transfers to —		
General Fund	9,868	
Special Reserve Fund	14,621	
Trust Funds	12,731	
Cash Payments	131,888	
Amortization of Bond Premiums	68	
Total Expenditures and Distribution		449,744
Balance — June 30, 1971		\$ 236,813

INSTITUTIONAL FARMS

The institutional farms, as the name implies, are associated and are an integral part of the State's mental and correctional institutions. Due to available acreage at the institutions, the establishment of the institutional farm was considered to be beneficial as a producer of a large part of the institutional food requirements and secondly as means of rehabilitation for those patients who were able and interested in carrying out farm operations. While several of the farms have been successful in this program, others have been, or are in the process of being phased out due to lack of personnel and facilities.

INSTITUTIONAL FARMS
BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1971

	Augusta State Hospital	Men's Correctional Center	Stevens School	Maine State Prison	Boys Training Center
<u>ASSETS</u>					
Equity in Treasurer's Demand Cash and/or Investments	\$ 50,263	\$ 63,887	\$ 322 12,000	\$ 248,358	\$ 8,634
Cash — Other					
	<u>50,263</u>	<u>63,887</u>	<u>12,322</u>	<u>248,358</u>	<u>8,634</u>
Accounts Receivable				234	
Inventories —					
Livestock	29,665			(80)	
Supplies	586	964		497	
Finished Goods	638				
Work in Progress	5,972	4,167		841	
	<u>36,861</u>	<u>5,131</u>		<u>1,258</u>	
Fixed Assets —					
Equipment	123,586	104,800		38,129	
Buildings	200,910	14,330		107,599	
Land	34,461	29,200		21,317	
Other		1,953		6,782	
	<u>358,957</u>	<u>150,283</u>		<u>173,827</u>	
Less: Depreciation Reserve	150,638	74,399		73,001	
	<u>208,319</u>	<u>75,884</u>		<u>100,826</u>	
Total Assets	<u>\$ 295,443</u>	<u>\$ 144,902</u>	<u>\$ 12,322</u>	<u>\$ 350,676</u>	<u>\$ 8,634</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>					
Accounts Payable	\$ 5,012	\$ 8,735		\$ 5,700	
Due to Other Funds				54,500	
Donated Surplus	223,114	24,228		94,367	\$ 17,536
Unappropriated Surplus	67,287	111,939	\$ 12,322	196,109	(8,902)
Total Liabilities, Reserves and Surplus	<u>\$ 295,443</u>	<u>\$ 144,902</u>	<u>\$ 12,322</u>	<u>\$ 350,676</u>	<u>\$ 8,634</u>

INSTITUTIONAL FARMS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1971

	Augusta State Hospital	Men's Correctional Center	Stevens School	Maine State Prison	Boys Training Center	Total
Balance Forward — July 1, 1970						
Unappropriated Surplus	\$ 32,252	\$ 80,399	\$ 15,675	\$ 96,092	(\$ 3,819)	\$ 220,599
Adj. of Balance Forward			(4,177)	(2)	(5,322)	(9,501)
	<u>\$ 32,252</u>	<u>\$ 80,399</u>	<u>\$ 11,498</u>	<u>\$ 96,090</u>	<u>(\$ 9,141)</u>	<u>\$ 211,098</u>
Additions:						
Interest on Bank Balances			802			802
Interest on Bonds	1,676	1,858	22	2,714	239	6,509
Sale of Farm Products	149,499	17,234		127,373		294,106
Miscellaneous Sales	10,258	19,462		15,040		44,760
Less: Cost of Goods Sold	(14,726)	(18,956)		(74,398)		(108,080)
Sale of Livestock	8,536	29,843		71,993		110,372
Birth, Growth and Mortality	4,679	1,785		10,438		16,902
Sale of Equipment		4,249		3,000		7,249
Profit or Loss — Sale of Assets	15,056	29,923		(22,655)		22,324
Other		1,972		119,921		121,893
Total Additions	<u>174,978</u>	<u>87,370</u>	<u>824</u>	<u>253,426</u>	<u>239</u>	<u>516,837</u>
Available	207,230	167,769	12,322	349,516	(8,902)	727,935
Deductions:						
Personal Services	55,571	22,990		48,423		126,984
Contractual Services	29,174	10,580		29,998		69,752
Commodities	50,240	17,338		70,879		138,457
Transfer to —						
Trust Funds	4,958	4,922		4,107		13,987
Total Deductions	<u>139,943</u>	<u>55,830</u>		<u>153,407</u>		<u>349,180</u>
Balance — June 30, 1971						
Unappropriated Surplus	<u>\$ 67,287</u>	<u>\$ 111,939</u>	<u>\$ 12,322</u>	<u>\$ 196,109</u>	<u>(8,902)</u>	<u>\$ 378,755</u>

STATE DEPARTMENT OF AUDIT

MUNICIPAL DIVISION

The Maine statutes provide that each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant.

This department has been advised that a qualification of a public accountant includes registration by the Maine Board of Accountancy.

Upon request these postaudits are performed by the Municipal Division. Postaudits of the county and district courts as well as county financial records are conducted by this Division.

The statutes also provide that when there is dissatisfaction with a postaudit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality, but in no case more than 1,000, and filed with the State Auditor, he shall order a new postaudit to be made by his department, the expense of which shall be paid by the municipality.

During the fiscal year July 1, 1970 to June 30, 1971 the Municipal Division conducted postaudits of the following:

Municipalities and Municipal Districts	127
County and District Courts	15
Counties (Including Registers of Deeds and Probate)	16
School Districts and Academies	40
Special Services	145
Total	<u>343</u>

Municipalities

The Municipal Division conducted postaudits of approximately one-fourth of the municipalities for the 1970 fiscal year. The audit results showed that for the most part accounting procedures and practices were being satisfactorily followed, however, exceptions were noted and in those instances they were discussed with the responsible officials as well as being included in the audit report commentary.

There were statutory violations, the principal one noted being the expenditure of departmental appropriations in excess of amounts set by the legislative body. Other statutory violations which required reporting pertained principally to the following: remittances of property and excise tax collections by collectors; proper commitment of taxes by assessors; and depositing of moneys by treasurers.

Recommendations were also submitted in instances where it was believed that accounting procedures could be strengthened. Some of the recommendations offered for consideration pertained to: complete general ledger maintenance on a current basis and monthly trial balances; periodic reconciliations of tax accounts with collectors; monthly reconciliations of bank accounts (particularly payroll accounts) by treasurers; and a review of receivables, including properties acquired by non-payment of taxes for liquidation.

During the period covered by this report the Municipal Division conducted audits of the financial records of the Towns of Mexico and Orient in which cash deficiencies were disclosed.

The results of the audits were submitted to the County Attorneys for the counties in which the municipalities are located. They then presented the cases to the court agencies for disposition.

The municipal employee accused in the Mexico case was acquitted and the Orient case is pending at this time.

* * * *

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

An Act Relating To —

House Trailers on Land Owned by the Owner of the Trailer Shall be Taxed as Real Estate — Chapter 235, Public Laws of 1971.

Extend the Period of Anticipatory Borrowing by Municipalities — Chapter 254, Public Laws of 1971.

Interest on Property Taxes — Chapter 367, Public Laws of 1971.

Excise Tax on Motor Vehicles — Chapter 396, Public Laws of 1971.

Establishing a State-Municipal Revenue Sharing Program — Chapter 478, Public Laws of 1971.

Create the Maine Municipal Bond Bank — Chapter 558, Public Laws of 1971.

Municipal Finance — Chapter 583, Public Laws of 1971.

Distribute Funds Under the State-Municipal Revenue Sharing Act on a Monthly Basis — Chapter 605, Public Laws of 1971.

Counties

The financial records of the sixteen Maine counties were audited by the Municipal Division for the 1970 fiscal year.

The accounting records of the counties and their related agencies had, for the most part, been maintained in a generally satisfactory manner. The transition to the line budget form of accounting was quite successful in most cases. However, in those instances where accounting procedures and controls could be strengthened, recommendations were offered for consideration.

The principal exceptions and/or recommendations pertained to county officials expense accounts; sick leave and vacation records for county clerical personnel; excise tax collection procedures for unorganized townships; collection of interest on delinquent taxes; inventories of county properties; bidding; investment of capital reserve funds; remittances of moneys collected at the jail to the county treasurer; retention of certain fees by county personnel; and the publishing of certain data in the annual county report.

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

An Act Relating To —

Uniforms for Full-time Deputy Sheriffs — Chapter 213, Public Laws of 1971.

Increasing Certain Fees for Deputy Sheriffs — Chapter 283, Public Laws of 1971.

Unorganized Territory Working Capital Fund — Chapter 295, Public Laws of 1971.

Increasing Compensation of Full-time Deputies — Chapter 315, Public Laws of 1971.

Raising Fees and Expenses of Jurors — Chapter 316, Public Laws of 1971.

Time of Sending County Estimates to Secretary of State and Municipalities — Chapter 380, Public Laws of 1971.

Filing Final County Estimates after Adjournment of the Legislature — Chapter 563, Public Laws of 1971.

Authorizing Counties to Adopt Food Stamp or Donated Food Program — Chapter 571, Public Laws of 1971.

Annual Reports of Counties — Chapter 534, Public Laws of 1971.

Courts

The Municipal Division conducted audits of the financial records of fifteen counties and district court agencies during the period covered by this report.

The results of the audits disclosed a considerable increase in caseload and a substantial raise in moneys collected. At this time we are working with district court personnel toward strengthening the control of cash as well as record keeping.

For the most part the financial records were maintained in a generally satisfactory manner, however, in those instances where it was believed that accounting procedures and controls could be strengthened, recommendations were submitted to the responsible officials.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1970
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	\$ 124,139	\$ 53,243	\$ 2,763		\$ 4,886	\$ 280,000	\$ 465,031
Aroostook	188,034	182,939	8,505	\$ 165,007	68,400		612,885
Cumberland	155,726	15,955	23,874			870,000	1,065,555
Franklin	163,031	63,994	2,421	42,842	25,840	155,000	453,128
Hancock	121,412	22,563	1,438	5,488	760	100,000	251,661
Kennebec	136,961	6,442	40,299	357	235	90,000	274,294
Knox	23,035		17,850	48,835	24,639		114,359
Lincoln	24,387	134,370	12,302	39	22,200		193,298
Oxford	118,082	17,966	4,587	14,058	3,436		158,129
Penobscot	28,239	287,420	33,521	28,002	267	465,000	842,449
Piscataquis	65,594	1,124	34,262	80,811	270	50,000	232,061
Sagadahoc	48,548	37,810	2,492		6,188		95,038
Somerset	161,120	58,684	8,507	52,985	905		282,201
Waldo	77,534	4,117	7,710	13,683			103,046
Washington	39,756		8,479	11,920		80,000	140,155
York	12,253	105,341	50,179	59,691	3,604	115,000	346,068
	\$ 1,487,851	\$ 991,968	\$ 259,189	\$ 523,720	\$ 161,630	\$ 2,205,000	\$ 5,629,358

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds and/or Notes Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	Surplus		Total Liabilities Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$ 89,874	\$ 280,000	\$ 2,763	\$ 372,637	\$	\$ 92,394	\$ 465,031
Aroostook	321,896		8,505	330,401	236,855	45,629	612,885
Cumberland	32,398	870,000	23,874	926,272		139,283	1,065,555
Franklin	64,111	155,000	2,421	221,532	150,689	80,907	453,128
Hancock	70,215	100,000	1,438	171,653	79,719	289	251,661
Kennebec	99,534	90,000	40,299	229,833	2,523	41,938	274,294
Knox	38,484	60,000	17,850	116,334		1,975*	114,359
Lincoln	178,557		12,302	190,859		2,439	193,298
Oxford	43,931		4,587	48,518	78,417	31,194	158,129
Penobscot	287,420	465,000	33,521	785,941	37,989	18,519	842,449
Piscataquis	67,564	50,000	34,262	151,826	59,951	20,284	232,061
Sagadahoc	77,929		2,492	80,421		14,617	95,038
Somerset	108,684		8,507	117,191	103,633	61,377	282,201
Waldo	95,117		7,710	102,827		219	103,046
Washington	951	80,000	8,479	89,430	25,644	25,081	140,155
York	174,138	115,000	50,179	339,317	891	5,860	346,068
	\$ 1,750,803	\$ 2,265,000	\$ 259,189	\$ 4,274,992	\$ 776,311	\$ 578,055	\$ 5,629,358

* Denotes red figure.

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1970**

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox
RECEIPTS							
Estimated Revenue Items:							
Fines	\$ 6,160	\$ 26,106	\$ 28,315	\$ 8,234	\$ 4,155	\$ 7,605	\$ 3,090
Fees of Office	40,238	48,929	117,302	15,831	38,355	69,996	24,806
Miscellaneous	28,339	18,222	50,320	14,009	10,852	15,186	27,954
Taxes:							
Municipal	402,882	393,277	964,342	167,934	244,513	420,789	188,894
Wild Land		65,070		11,742	5,404	113	134
Road Repair		44,600		51,612	5,465	300	
Other		3,037		6,602	50	32	8
Other Receipts:							
Proceeds From Bonds and/or Notes	175,000		400,000		50,000	240,000	100,000
Road Repair Accounts		29,352		43,499	2,651	540	
Payroll Deductions	69,386	52,448	131,244	14,439	26,375	52,229	
Investments — Redeemed				197,345			
Miscellaneous	20,291	24,493	31,211	13,411	22,084	38,175	21,045
TOTAL RECEIPTS	\$742,296	\$705,534	\$1,722,734	\$544,658	\$409,904	\$844,965	\$365,931

DISBURSEMENTS							
Departmental Accounts	\$490,968	\$612,578	\$1,238,374	\$207,567	\$316,616	\$625,508	\$268,944
Notes Payable	175,000		400,000		50,000	150,000	75,000
Road Repair Accounts		83,170		91,772	2,376	806	
Payroll Deductions	69,330	52,448	131,084	14,439	26,375	52,229	
Investments — Purchased				197,345			
Miscellaneous	19,752	26,411	17,116	12,950	53,386	39,322	41,607
TOTAL DISBURSEMENTS	\$755,050	\$774,607	\$1,786,574	\$524,073	\$448,753	\$867,865	\$385,551

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1970**

Lin- coln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Washing- ton	York	Total
\$ 4,560 24,786 6,213	\$ 9,144 26,601 12,415	\$ 21,475 68,709 18,179	\$ 3,545 11,673 9,362	\$ 8,325 17,226 5,039	\$ 3,117 29,101 13,928	\$ 4,747 20,766 10,583	\$ 7,411 23,159 12,396	\$ 18,030 76,813 20,324	\$ 164,019 654,291 273,321
166,547 78 7	295,990 8,317 24,976 568	399,131 12,445 39,290	71,445 62,732 33,106 152	149,922	198,812 50,456 38,998 1,077	176,494	204,760 15,808 6,418 1,914	444,718	4,890,450 232,299 244,765 13,447
50,000 49,110 35,199	100,000 11,542 37,886 13,010	150,000 35,073	17,963 19,027 11,834	20,000 5,977	28,997 14,661	17,000 17,792 166,813	60,000 23,060 26,847 2,146	200,000 9,066	1,562,000 192,677 447,673 413,268 310,729
\$336,500	\$540,449	\$792,428	\$240,839	\$206,489	\$379,147	\$414,195	\$383,919	\$768,951	\$9,398,939

\$231,015 50,000 25,000 22,229	\$323,283 100,000 27,712 37,659 7,561	\$603,500 150,000 44,435 53,541	\$207,911 34,574 19,027 5,009	\$180,329 20,000 20,977	\$305,134 80,953 13,000 15,077	\$198,218 17,000 17,792 166,813	\$268,497 60,000 33,765 26,847	\$573,179 200,000 54,996	\$6,651,621 1,447,000 399,563 447,230 402,158 389,934
\$328,244	\$496,215	\$851,476	\$266,521	\$221,306	\$414,164	\$399,823	\$389,109	\$828,175	\$9,737,506

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1970 FISCAL YEAR
ANDROSCOGGIN COUNTY

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Auburn	24,151	\$122,338,980	.035	\$4,297,803	98.0	\$ 9,175,424	\$ 4,171,637	\$	\$161,258
Durham	1,264	638,464	.170	119,614	85.1	52,380		9,590	9,282
Greene	1,772	1,422,195	.018	257,252	92.5	106,665		39,021	9,800
Leeds	1,031	5,091,085	.036	183,969	96.0	381,831		23,330	33,716
Lewiston	41,779	216,256,300	.0322	6,990,678	97.6	16,219,223	15,361,054	283,897	573,264
Lisbon	6,544	23,548,840	.037	875,427	86.8	1,766,163	338,853	26,589	16,306*
Livermore	1,610	2,754,980	.063	174,641	99.4	206,624		816	31,334
Livermore Falls	3,450	14,150,740	.0396	561,313	98.5	1,061,306	15,000	31,393	78,541
Mechanic Falls	2,193	6,723,540	.0437	295,160	96.8	504,266	2,355	47,970	20,451
Minot	919	2,951,474	.034	101,054	93.7	221,361	85,056	9,510	4,758
Poland	2,015	10,188,010	.0315	322,221	91.3	764,101	4,191	24,110	41,619
Turner	2,246	1,790,820	.185	332,556	97.9	134,312		9,889	40,100
Wales	624	2,087,239	.025	52,614	94.8	156,543		5,588	1,146
Webster	1,681	1,134,474	.122	139,588	96.6	85,086	69	2,561	7,262

AROOSTOOK COUNTY

Allagash Plt.	456	453,404	.227	103,171	98.6	34,005			34,464
Amity	156	100,745	.149	15,116	92.8	7,556	1,142	2,760	20,705
Ashland	1,761	6,114,850	.040	246,934	93.6	458,614	15,000	31,776	57,676
Bancroft	53	98,540	.102	10,108	97.4	7,391		1,849	7,119
Benedicta	177	256,123	.125	32,105	79.6	19,209		1,972	19,971
Blaine	903	774,687	.106	82,666	76.1	58,102	496	13,548	42,850
Bridgewater	895	839,481	.097	82,024	83.5	62,961	171	20,739	40,913
Caribou	10,419	56,437,340	.038	2,147,919	98.0	4,232,800	1,711,292		197,434
Cary Plt.	184	61,450	.146	12,033	87.4	6,109		622	7,101
Castle Hill	519	633,930	.094	59,928	90.0	47,545	4,294	15,417	13,712
Caswell Plt.	693	216,315	.115	25,161	104.7	16,224		89,212	43,689
Chapman	328	203,340	.118	24,252	92.3	15,251		6,311	20,680
Crystal	281	341,890	.070	24,133	90.7	25,642	984	8,112	12,000
Cyr Plt.	155	200,127	.126	25,216	109.1	15,010	5,000	9,674	2,447
Dyer Brook	165	150,155	.088	13,325	58.9	11,262	7	5,353	177,636
E. Plt.	18	60,863	.086	5,249	104.7	4,565		558	10,305
Eagle Lake	908	1,451,210	.057	83,223	93.0	108,841	22	7,614	34,445
Easton	1,305	15,243,540	.022	336,333	(a)	1,143,266	540,000	1,148	24,336
Fort Fairfield	4,859	22,003,140	.042	926,532	90.0	1,650,236	11,104	41,767	48,616
Fort Kent	4,575	16,199,790	.0336	546,533	91.9	1,214,984	228,035	64,047	29,035
Frenchville	1,375	1,135,920	.094	107,547	98.5	85,194	15,642	6,386	36,760
Garfield Plt.	104	50,020	.087	4,436	99.0	3,752	(a)	(a)	(a)

AROOSTOOK COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Glenwood Plt.	9	\$ 137,312	.044	\$ 6,060	97.6	\$ 10,298	10	\$ 4,847	\$ 3,650
Grand Isle	797	642,030	.085	55,038	86.0	48,152		14,178	38,016
Hamlin Plt.	357	229,320	.098	22,656	83.7	17,199			24,275
Hammond Plt.	73	116,240	.111	12,957	97.8	8,718		5,640	5,358
Haynesville	157	204,270	.082	17,087	87.8	15,320	2,077	3,600	10,737
Heisey	81	100,470	.170	17,583	96.4	7,535	(a)	(a)	(a)
Hodgdon	933	951,167	.076	72,847	89.7	71,338		3,960	30,141
Houlton	8,111	14,786,794	.098	1,454,089	98.2	1,109,010	542,439	113,702	33,105
Island Falls	913	4,632,250	.021	97,913	100.8	347,419	192	15,042	38,766
Limestone	10,360	9,644,700	.030	290,541	97.7	723,353	89,238	1,011,447	106,750
Linneus	608	755,860	.106	80,508	84.0	56,690	1,227	9,213	18,968
Littleton	958	2,612,400	.0455	119,494	100.0	195,930	(a)	(a)	(a)
Ludlow	259	131,475	.154	20,421	80.5	9,861	13,714	1,643*	20,571
Macwahoc Plt.	126	261,810	.074	19,479	100.0	19,636		970	4,503
Madawaska	5,585	21,186,975	.078	1,656,139	94.4	1,589,023	1,212,989	28,792	13,847
Mapleton	1,598	7,290,688	.026	190,656	90.1	546,802	27,347	13,430	96,606
Mars Hill	1,875	7,964,015	.041	327,737	73.9	597,301	126,131	6,782	46,198
Masardis	317	605,800	.096	58,607	97.4	45,435	8,800	6,183	8,955
Merrill	271	167,539	.161	27,145	83.3	12,565	818	8,580	39,709
Monticello	1,072	1,746,160	.068	119,426	85.1	130,962	33,078	5,991	39,629
Moro Plt.	24	140,915	.049	6,922	96.1	10,369	(a)	(a)	(a)
Nashville Plt.	50	267,090	.024	6,428	100.0	20,032			10,915
New Canada Plt.	300	673,800	.047	31,807	79.5	50,535		7,276	13,864
New Limerick	427	430,491	.100	43,349	95.9	32,287		6,200	25,540
New Sweden	639	1,002,630	.060	60,653	92.0	75,197	10,822	8,691	20,123
Oakfield	836	353,110	.220	78,203	91.1	26,483	27,311	12,467	9,826
Orient	83	163,925	.124	20,402	115.3	12,294	900	7,620	9,219
Oxbow Plt.	92	142,235	.072	10,301	100.7	10,668	(a)	(a)	(a)
Perham	436	659,090	.116	76,742	102.2	49,432			31,685
Portage Lake	477	1,348,511	.052	70,123	100.8	101,138			7,189
Presque Isle	11,452	72,827,700	.0295	2,152,917	92.6	5,462,078	407,811	168,698	206,135
Reed Plantation	273	183,478	.216	39,820	98.4	13,761	4,488	8,589	11,955
St. Agatha	868	1,902,140	.046	88,044	112.1	142,661	23,332	6,039	32,803
St. Francis Town	811	191,460	.186	36,110	100.2	14,360		7,287	35,045
St. John Plt.	377	155,553	.115	18,066	97.8	11,666		5,518	12,005
Sherman	949	813,135	.092	75,393	85.0	60,535	774	1,066	55,120
Smyrna	318	224,375	.130	29,403	93.7	16,828	859	13,221	19,805
Stockholm	388	345,187	.082	28,602	84.0	25,889	(a)	(a)	(a)
Van Buren	3,971	12,056,580	.036	436,488	92.2	904,244	67,566		60,934
Wade	255	381,330	.110	42,099	90.0	28,600	(a)	(a)	(a)
Wallagrass Plt.	617	373,238	.120	45,167	104.0	27,993			38,751
Washburn	1,914	3,633,780	.093	338,932	96.2	272,534	11,120		60,537
Westfield	517	1,409,185	.045	63,779	91.9	105,689	6,300		53,144
Westmanland Plt.	52	182,675	.044	8,068	100.2	13,701	1,000	2,027	3,131
Weston	162	321,055	.090	29,012	96.1	24,079	449		12,895
Winterville Plt.	164	114,270	.090	10,365	98.8	8,570			34,522
Woodland	1,218	971,780	.096	94,107	99.8	72,884	7,000	19,361	30,215

CUMBERLAND COUNTY

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Baldwin	878	\$ 734,890	.295	\$ 217,417	97.5	\$ 53,117	\$ 1,429	\$ 8,761	\$ 26,079
Bridgton	2,967	23,135,444	.026	603,811	95.8	1,735,158		39,101	26,458
Brunswick	16,195	76,903,400	.0365	2,815,110	98.5	5,767,755	1,122,627	96,688	144,660
Cape Elizabeth	7,873	54,278,804	.0385	2,096,037	97.4	4,070,910	4,508,578	94,894	89,547
Casco	1,256	10,884,894	.0245	267,613	97.1	816,367	3,805	6,285	22,626
Cumberland	4,096	12,764,885	.078	998,717	98.4	957,366	68,141	11,459	76,367
Falmouth	6,291	43,953,010	.036	1,587,528	100.8	3,296,476	2,336,000	72,258	105,527
Freeport	4,781	26,774,240	.0325	873,287	94.1	2,008,068	176,060	64,287	102,067
Gorham	7,839	33,803,837	.0348	1,180,840	97.6	2,535,288	415,731	86,178	195,728
Gray	2,939	26,715,450	.0235	629,607	90.7	2,003,659	23,373	62,029	24,096
Harpwell	2,552	12,135,865	.035	426,846	99.4	910,190	20,000	1,278	113,596
Harrison	1,045	7,128,910	.040	285,909	103.2	534,668	26,610	29,577	36,181
Naples	956	17,457,620	.015	262,713	97.3	1,309,322	36,066	12,917	38,516
New Gloucester	2,811	6,387,852	.039	250,587	94.1	479,089	16,226	4,984	49,476
North Yarmouth	1,383	5,188,247	.0341	177,923	99.7	389,119	45,027	5,358	41,433
Otisfield	589	1,030,990	.115	119,014	96.6	77,324	23	4,221	10,245
Portland	65,116	339,231,825	.04998	17,001,388	99.5	25,442,387	19,890,000		252,469*
Pownal	800	929,605	.100	93,459	99.8	69,720	3,200	14,733	16,021
Raymond	1,328	6,526,057	.044	288,311	94.6	489,454	259,592	7,134	12,752
Scarborough	7,845	39,469,095	.04925	1,949,719	97.1	2,960,182	1,652,403	13,926	215,180
Sebago	708	1,322,649	.154	204,090	93.7	99,199	15	11,674	13,076
South Portland	23,267	138,207,950	.042	5,823,414	100.2	10,365,596	6,331,675	56,153	316,987
Standish	3,122	9,718,816	.076	740,688	97.7	728,911		6,178*	72,621
Westbrook	14,444	108,160,950	.035	3,796,385	99.2	8,112,071	3,038,073	176,014	313,663
Windham	6,593	31,804,690	.0321	1,025,737	94.8	2,385,352		69,653	158,060
Yarmouth	4,854	57,761,200	.0265	1,535,030	98.3	4,332,090	1,631,961	13,716	157,362

FRANKLIN COUNTY

Avon	495	417,855	.082	34,612	100.2	31,339		8,508	23,465
Carthage	354	340,175	.078	26,810	95.0	25,513		44	14,835
Chester ville	643	487,460	.180	88,205	90.9	36,560	14	10,157	12,405
Coplin Plt.	50	225,247	.050	11,301	98.3	16,834		6,710	3,319
Dallas Plt.	105	679,315	.041	27,948	98.6	50,949		(a)	(a)
Eustis	565	764,830	.107	82,257	95.9	57,362		13,780	8,143
Farmington	5,657	26,439,410	.039	1,034,506	97.9	1,982,956	39,544	27,076	87,942
Industry	347	526,914	.100	52,955	100.4	39,519	(a)	(a)	(a)
Jay	3,954	80,782,032	.020	1,618,364	98.4	6,058,650	2,074,373	100,636	98,411
Kingfield	877	2,574,070	.041	106,131	98.1	193,055	7,500	7,998	28,005
Madrid	107	192,270	.090	17,400	102.6	14,420	6,850	4,491	5,795
New Sharon	725	1,150,640	.081	93,718	92.3	86,298	7,968	324	4,053
New Vineyard	444	713,195	.093	60,244	90.2	53,490		2,267	14,115
Phillips	979	914,660	.110	101,318	95.3	68,600	28,240	8,077	13,743
Rangeley Plt.	52	717,431	.072	51,769	96.6	53,807	5,452	3,265	6,195
Rangeley	941	10,852,970	.024	261,269	97.9	813,973	282,055	35,244	33,817
Sandy River Plt.	73	634,180	.040	25,418	95.9	47,564		2,796	632
Strong	1,132	1,278,050	.080	103,054	98.3	95,854	15,711	12,487	12,318
Temple	367	422,665	.102	43,370	102.0	31,700		4,483	2,427
Weld	360	859,455	.122	105,100	100.0	64,459		4,516	15,749
Wilton	3,802	8,360,970	.075	629,611	99.0	627,073		3,302*	27,885

HANCOCK COUNTY

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Amherst	148	\$ 148,770	.096	\$ 14,420	107.0	\$ 11,158	\$ 6,389	\$	\$ 9,641
Aurora	72	149,254	.097	14,365	100.7	11,194		742*	10,086
Bar Harbor	3,716	25,794,730	.041	1,060,527	98.6	1,934,605	24,750	34,873	78,024
Blue Hill	1,367	2,614,820	.110	288,566	101.4	196,112	14,652	10,949	40,560
Brooklin	598	4,319,410	.020	86,826	99.9	323,956		337*	44,056
Brooksville	673	4,924,890	.024	118,761	99.0	369,367		1,134	30,043
Bucksport	3,756	19,041,240	.060	1,145,213	98.7	1,428,093	720,029	133,633	83,858
Castine	1,080	4,763,220	.031	148,161	99.4	357,242	20,007	22,695	6,961
Cranberry Isles	186	614,280	.090	55,471	100.3	46,071	8,507	25,369	787
Dedham	522	633,723	.130	82,783	96.6	47,529	26,360	447	43,238
Deer Isle	1,211	1,939,840	.078	152,272	99.7	145,488		600	69,705
Eastbrook	188	394,572	.068	26,962	92.1	29,593		3,000	1,644
Ellsworth	4,603	31,246,050	.035	1,097,014	94.3	2,343,454	210,233	20,371	188,579
Franklin	708	1,079,810	.059	64,210	96.6	80,986	14,171	12,729	9,495
Gouldsboro	1,310	4,663,470	.030	140,858	95.1	349,760	14,168	8,003	32,120
Great Pond Plantation.....	43	76,510	.142	10,894	100.0	5,738	10,232	1,476	1,819
Hancock	1,070	1,319,535	.120	159,169	91.7	98,965	945	8,269	33,276
Launoine	615	3,400,732	.024	82,071	96.7	255,655	732	162	40,147
Long Island Plt.	56	178,935	.040	7,221	105.1	13,420	(a)	(a)	
Mariaville	108	152,010	.085	12,987	101.0	11,401	2	2,180	22,803
Mount Desert	1,659	29,659,750	.024	713,280	100.0	2,224,481	101,010	2,187*	67,647
Orland	1,307	3,317,785	.042	140,163	95.6	248,834	8,498	1,957	39,678
Osborn Plt.	33	81,070	.089	7,264	100.3	6,080	4,000	(a)	985
Otis	123	281,001	.108	30,450	99.8	21,075	(a)	(a)	(a)
Penobscot	786	4,362,600	.017	74,683	94.9	327,195	6,840	444	14,477
Sedgwick	578	3,284,000	.023	75,985	99.9	246,300	638	976	10,600
Sorrento	199	443,810	.112	49,905	97.6	33,286	50	5,466	14,996
Southwest Harbor	1,657	16,760,758	.0267	448,660	98.8	1,257,057	53,609	61,631	16,626
Stonington	1,291	2,292,400	.085	195,946	96.2	171,930	2,053	29,698	15,590
Sullivan	824	1,613,990	.054	87,641	95.1	121,049	21,000	9,502	34,914
Surry	623	1,148,301	.093	107,223	97.0	86,123	869	4,635*	37,291
Swan's Island	323	923,750	.080	74,149	100.9	69,281	320	6,065	8,302
Tremont	1,003	5,852,810	.036	211,551	98.6	438,961	5,100	25,967	13,022
Trenton	392	1,989,690	.037	73,931	90.3	149,227	3	6,521	27,107
Verona	437	992,530	.039	39,051	95.7	74,440	65	3,342	25,452
Waltham	167	190,645	.060	11,559	97.6	14,298		2,257	8,264
Winter Harbor	1,028	999,020	.102	102,221	101.0	74,527	1,060	7,734	17,146

KENNEBEC COUNTY

Albion	1,056	788,930	.150	119,018	99.8	59,170		3,000	36,737
Augusta	21,945	118,488,300	.035	4,161,260	93.8	8,886,623	3,972,000		789,274
Beigrade	1,302	2,897,125	.082	238,467	96.5	217,284	11,000	14,969	42,434
Benton	1,729	843,771	.198	168,252	99.1	63,282			25,591
Chelsea	2,095	1,566,595	.062	99,084	89.0	117,495	78,821	9,885	13*
China	1,850	12,469,625	.024	300,540	94.7	935,222	190,095	12,809	17,036

KENNEBEC COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Clinton	1,971	\$ 1,128,845	.194	\$ 220,229	93.3	\$ 84,663	\$	\$	\$ 29,239
Farmingdale	2,423	4,381,190	.067	295,176	97.4	328,589	604	17,997	38,528
Fayette	447	802,517	.104	83,313	108.7	60,189	3,428	9,336	21,949
Gardiner	6,685	25,335,340	.043	1,093,680	91.2	1,900,151	360,065		79,034*
Hallowell	2,814	9,572,082	.043	413,465	97.6	717,906	59,440	16,280	44,300
Litchfield	1,222	3,688,090	.050	185,356	88.8	276,607	6,541	(a)	(a)
Manchester	1,331	7,125,075	.033	236,081	94.1	534,381	83,778	20,039	22,597
Monmouth	2,062	9,702,750	.040	389,652	95.5	727,706	320,564	111,218	23,741
Mount Vernon	680	3,114,150	.039	121,878	98.4	233,561	42,987	10,167	11,692
Oakland	3,535	6,217,521	.078	487,430	94.0	466,314	9,000	589	2,323
Pittston	1,617	1,102,295	.115	127,808	95.5	82,672			23,241
Randolph	1,741	1,719,507	.074	128,435	97.6	128,963	3	49,659	
Readfield	1,258	6,184,380	.040	248,299	95.0	463,829	105,000	8,446	28,609
Rome	362	885,650	.088	78,225	95.9	66,424	7,577	2,275	17,498
Sidney	1,319	3,126,080	.056	175,963	95.9	234,456	28,747	2,037*	24,126
Vassalboro	2,618	6,525,200	.050	327,949	92.3	489,390	170,195	18,229	22,798
Vienna	205	404,100	.088	35,750	95.9	30,308		1,036	8,680
Waterville	18,192	94,522,970	.041	3,887,478	97.2	7,089,223	4,979,438	130,639	442,790
Wayne	577	1,678,085	.071	119,627	101.6	125,856	4,330	26,130	6,898
West Gardiner	1,435	818,384	.138	113,876	96.3	61,379	3,024	14,426	25,163
Windsor	1,097	722,159	.150	109,002	98.2	54,162	4,750	15,636	19,788
Winslow	7,299	23,570,281	.062	1,466,520	99.9	1,767,771	824,265	43,900	143,733
Winthrop	4,335	33,918,395	.024	817,275	94.9	2,543,880	535,035	18,436	126,787

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KNOX COUNTY

Appleton	628	1,293,560	.050	65,140	87.5	97,017	3,334	16,791	16,053
Camden	4,115	18,279,250	.050	916,603	98.0	1,370,944	32,072	127,416	63,382
Cushing	522	1,508,678	.065	98,511	98.9	113,151		12,208	20,248
Friendship	834	4,596,200	.035	161,470	(a)	344,715	25	4,617	21,651
Hope	500	501,690	.013	65,583	100.3	37,627	6,000	6,529	6,908
Isle au Haut	45	155,760	.131	20,477	98.0	11,682	42	10,019	98*
Matinicus Isle Plt.	90	117,719	.142	16,671	101.5	8,829		(a)	(a)
North Haven	399	1,474,128	.107	158,014	96.0	110,560	29,177	30,335	21,026
Owl's Head	1,281	1,230,330	.116	143,675	97.8	92,275	3,545	9,164	26,041
Rockland	8,505	39,129,820	.039	1,531,340	95.0	2,934,737	216,056	23,690	135,391
Rockport	2,067	9,985,910	.044	440,964	94.1	748,943	74,929	29,869	11,023
St. George	1,639	12,165,740	.0241	294,530	95.9	912,431	3,236	19,056	48,392
South Thomaston	831	814,290	.118	96,704	97.2	61,072		8,430	15,720
Thomaston	2,646	11,784,677	.041	484,302	97.8	883,851	207,734	42,333	75,254
Union	1,189	3,249,880	.047	153,612	99.8	243,741	3,115	11,801	24,031
Vinalhaven	1,135	2,447,800	.088	216,366	99.5	183,585	152	31,337	450
Warren	1,864	6,053,100	.038	231,290	97.0	453,983	832	19,893	40,985
Washington	723	634,140	.136	87,475	93.5	47,561		13,584	20,602

LINCOLN COUNTY

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Alna	315	\$ 512,455	.109	\$ 56,412	94.0	38,434	\$	\$ 11,780	\$ 6,307
Boothbay	1,814	14,459,535	.0255	370,170	98.3	1,084,465	22,841	21,622	16,337
Boothbay Harbor	2,320	24,520,961	.022	541,381	96.5	1,839,072	64,188	45,776	11,325
Bremen	452	4,158,832	.020	83,612	99.3	311,912	3	4,741	13,992
Bristol	1,721	11,283,881	.0268	303,788	94.1	846,291	34,800	19,003	56,970
Dainariscotta	1,264	8,406,980	.242	204,328	98.9	630,524	18,490	14,610	33,025
Dresden	787	1,500,370	.063	95,117	93.5	112,543	5,854	11,588	7,297
Edgecomb	549	759,728	.122	93,110	98.7	56,980	37	19,856	16,435
Jefferson	1,242	802,870	.158	127,717	91.0	60,215	14,000	1,730	23,371
Monhegan Plt.	44	207,575	.045	9,419	97.8	15,568	159	16,642	4,080
Newcastle	1,076	6,198,405	.0297	184,936	96.3	464,880	21,509	8,738	39,686
Nobleboro	850	1,782,391	.066	118,232	95.1	133,679	27,197	7,997	25,584
Somerville Plt.	215	323,270	.050	16,332	93.8	24,245	229	8,036	24,845
South Bristol	664	1,908,050	.072	137,977	97.9	143,104	34,480	19,290	16,538
Southport	473	13,518,225	.014	189,723	98.0	1,013,867	23,796	42,178	26,319
Waldoboro	3,146	22,477,865	.02325	524,921	95.6	1,685,840	37,050	13,537	58,828
Westport	228	344,300	.150	51,879	98.0	25,823		9,526	5,124
Whitefield	1,131	1,166,865	.100	117,245	88.3	87,515	37,525	10,436	19,274
Wiscasset	2,244	26,136,172	.0395	1,033,939	98.4	1,960,213	363,375	132,574	17,818

OXFORD COUNTY

Andover	791	3,839,280	.080	307,763	99.2	287,946	221	16,959	23,240
Bethel	2,220	9,358,255	.048	450,978	94.4	701,869	45,706	18,521	85,871
Brownfield	478	415,485	.146	61,045	93.3	31,161	193		21,059
Buckfield	929	2,038,663	.045	92,437	96.8	152,900	41,995	3,610	38,054
Byron	132	329,425	.120	39,612	98.7	24,707		3,952	4,791
Canton	742	880,190	.080	71,302	96.7	66,014		2,783	14,715
Denmark	397	880,930	.118	104,292	97.7	66,070	7,055	3,344	29,332
Dixfield	2,188	5,817,375	.0415	243,077	97.8	436,303	42,042	7,506	27,243
Fryeburg	2,208	6,604,480	.0442	293,469	96.3	495,336	(a)	(a)	(a)
Gilead	153	511,028	.092	47,141	100.5	38,327		4,135	11,883
Greenwood	610	1,963,128	.088	173,202	94.5	147,235	10,452	5,319	14,957
Hanover	275	779,950	.049	38,431	97.1	58,496	146	8,364	1,871
Hartford	312	496,515	.124	61,847	98.5	37,239	25,575	9,748*	2,000*
Hebron	532	569,350	.076	43,664	93.6	42,701		1,474	7,004
Hiram	686	1,125,480	.105	118,745	96.4	84,411	5,500	7,929	15,917
Lincoln Plt.	60	1,262,423	.025	31,603	99.3	94,682	502	10,331	22,980
Lovell	607	1,874,990	.093	174,858	95.5	140,624	6,644	44,342	20,459
Magalloway Plt.	75	333,334	.064	21,372	101.3	25,000	86	19,863	3,471
Mexico	4,309	7,963,050	.066	528,381	93.9	597,229	11,617	50,381	79,829

OXFORD COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Newry	208	\$ 555,750	.080	\$ 44,592	98.5	\$ 41,681	\$	\$ 14,681	\$ 3,573
Norway	3,595	12,014,335	.059	711,339	99.1	901,075	504,000	10,939	34,755
Oxford	1,892	3,500,925	.071	249,940	95.8	262,569	17	9,536	23,544
Paris	3,739	19,916,430	.031	619,978	98.6	1,493,732	400,150	42,653	76,630
Peru	1,345	2,350,976	.112	264,158	96.2	176,323	31,500	28,317	54,191
Porter	1,115	1,236,730	.070	87,306	99.5	92,755		1,397*	82,113
Roxbury	271	1,118,735	.080	89,766	95.5	83,905		4,418	12,801
Rumford	9,363	110,623,260	.02515	2,788,403	99.5	8,296,745	2,230,000	196,895	27,626
Stoneham	160	420,794	.077	32,566	96.8	31,560	1,000	8,698	10,798
Stow	109	174,535	.106	18,591	102.3	13,090		7,864	6,529
Roxbury	525	645,450	.090	58,439	95.8	48,409		18,529	25,888
Sumner	110	540,568	.086	46,612	99.1	40,543		2,533	3,644
Sweden	54	422,880	.055	23,288	99.3	31,716		26,297	8,023
Upton	760	1,775,395	.102	181,735	98.0	133,155	2,500	3,549	58,610
Waterford	1,171	1,857,280	.068	127,225	89.5	139,296	22,740	18,679	25,690
West Paris	1,005	1,651,780	.097	160,904	99.7	123,884	3,000	4,627	41,506
Woodstock									

PENOBSCOT COUNTY

Alton	340	256,720	.078	20,335	95.3	19,254	25	5,386	24,995
Bangor	33,168	160,040,900	.0425	6,823,412	97.3	12,003,067	9,784,960	254,878	111,357*
Bradford	569	783,050	.074	58,390	88.1	58,729	127	2,383	39,515
Bradley	1,010	601,069	.167	101,075	97.5	45,080	23,376	22,552	36,630
Brewer	9,300	66,155,250	.031	2,057,713	94.4	4,961,644	1,255,002	67,836	162,288
Burlington	266	206,340	.162	33,601	91.0	15,476	6,094	200	22,973
Carmel	1,301	2,876,075	.031	89,920	90.4	215,706	3,285	5,545	63,133
Carroll Plt.	132	103,935	.144	15,099	103.2	7,795		3,284	5,784
Charleston	909	551,540	.120	66,593	88.0	41,366		4,330	27,519
Chester	255	162,970	.184	30,154	91.9	12,224		4,880	11,260
Clifton	233	285,381	.075	21,581	98.5	21,404	15	2,065*	10,208
Corinna	1,700	1,171,495	.260	305,753	90.7	87,862	17,705	26,994	26,789
Corinth	1,212	670,070	.172	116,128	95.6	50,255	116	4,123	43,313
Dexter	3,725	19,089,500	.032	613,546	95.2	1,431,713	103,127	25,252	71,269
Dixmont	559	450,328	.091	41,259	99.6	33,775		199	18,252
Drew Plt.	32	103,721	.105	10,927	97.9	7,779	1	471	8,527
East Millinocket	2,567	16,573,817	.0624	1,035,802	100.1	1,243,036	575,500	44,823	3,199
Eddington	1,358	2,005,605	.041	83,220	101.2	150,420		300	28,195
Edinburg	67	128,248	.100	12,873	96.3	9,619		900	5,575
Enfield	1,148	1,047,234	.146	153,481	96.2	78,542	919	9,094	38,604
Etna	526	372,197	.062	23,403	103.3	27,915		2,400	39,986
Exeter	663	345,775	.170	59,190	89.7	25,933	62	1,806	29,716
Garland	596	273,220	.170	46,834	98.3	20,492		4,068*	23,354
Glenburn	1,196	3,103,040	.033	103,183	90.1	232,728	57,289	21,975	24,147

PENOBSCOT COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Grand Falls Plt.	6	\$ 60,550	.069	\$ 4,184	100.5	4,541	\$ 22	\$ 210	\$ 1,235
Greenbush	591	345,790	.117	40,829	91.7	25,934	5	20,151	31,776
Greenfield	117	193,423	.125	24,244	97.1	14,507	8	802*	5,133
Hampden	4,693	28,566,520	.026	745,442	97.2	2,142,489	130,428	17,145	155,265
Hermion	2,376	2,658,670	.105	280,663	92.6	199,400	1,101	23,653	163,986
Holden	1,841	4,067,290	.022	90,353	114.1	305,047	4,926		111,926
Howland	1,468	2,182,170	.072	158,007	96.1	163,663	5,824	70*	59,019
Hudson	482	317,733	.170	54,402	91.0	23,830	398	3,495*	22,677
Kenduskeag	733	636,170	.065	41,873	85.8	47,713	6	647*	35,431
Lagrange	393	268,320	.125	33,822	97.7	20,124	33	2,335	20,689
Lakeville Plt.	15	173,799	.059	10,287	99.7	13,035		8,101	2,087
Lee	599	1,709,610	.032	55,164	97.9	128,221		327	22,922
Levant	802	1,335,185	.046	61,917	95.6	100,139	7,309	2,627*	18,049
Lincoln	4,759	10,512,640	.089	938,913	104.3	788,448	150,521	59,366	78,923
Lowell	154	105,300	.146	15,497	95.6	7,898		825	14,379
Mattawamkeag	988	1,070,142	.178	191,163	99.4	80,261	14,000		12,577
Maxfield	24	79,080	.080	6,346	100.1	5,927		2,184	1,975
Medway	1,491	545,205	.390	213,496	93.9	40,890	(a)	(a)	(a)
Millford	1,828	3,559,845	.065	232,497	98.3	266,988	135,151	44,390	21,136
Millinocket	7,742	33,374,324	.0732	2,448,382	99.2	2,503,074	1,278,085	61,315	47,723
Mount Chase Plt.	197	457,725	.065	29,859	(a)	34,329		8,241	12,312
Newburgh	835	607,796	.081	49,831	117.2	45,585		7,702	27,437
Newport	2,260	2,119,180	.170	361,779	105.3	158,939	66,529	717*	1,246*
Old Town	9,057	49,073,000	.035	1,723,516	98.1	3,680,475	1,146,481	132,396	262,220
Orono	9,989	23,825,530	.046	1,099,643	96.9	1,786,915	810,801	34,295	45,519
Orrington	2,702	7,175,090	.035	252,865	97.9	538,132	42,523	7,633	76,459
Passadumkeag	326	163,395	.134	22,135	91.5	12,255			21,854
Patten	1,266	2,881,750	.0384	111,538	99.5	216,131	6,528	13,487	21,421
Plymouth	542	192,079	.168	32,620	94.1	14,406		540	26,484
Prentiss Plt.	159	77,597	.258	20,134	96.4	5,820	2,092	(a)	(a)
Seboeis Plt.	63	101,175	.140	14,201	99.1	7,588		1,085	5,002
Springfield	336	160,310	.182	29,398	94.3	12,023	1,489	3,568	18,666
Stacyville	547	1,220,475	.080	98,040	92.8	91,536	1,500	(a)	(a)
Stetson	395	196,781	.143	28,404	88.7	14,759	39	817*	19,074
Veazie	1,556	16,236,119	.0189	307,967	98.1	1,217,709	8,956	1,562*	36,068
Webster Plt.	56	75,705	.201	15,217	100.7	5,678	(a)	(a)	(a)
Winn	516	163,633	.330	54,362	105.7	12,272		2,169	27,068
Woodville	62	533,380	.051	27,241	99.6	40,604	9,501	89	16,946

PISCATAQUIS COUNTY

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Abbot	453	\$ 283,140	.166	\$ 47,352	94.0	\$ 21,236	\$ 1,151	\$ 1,112	\$17,794
Atkinson	213	226,700	.105	23,954	100.9	17,003		1,691	11,300
Barnard Plt.	24	89,935	.060	5,429	98.9	6,745		2,841	2,752
Blanchard Plt.	56	116,181	.130	15,164	97.1	8,713		2,489	6,566
Bowerbank	29	312,916	.046	14,427	97.7	23,469		11,703	2,138
Brownville	1,490	958,006	.142	137,198	91.9	71,850	7,519	11,271	24,889
Dover-Foxcroft	4,178	10,958,950	.052	572,208	96.0	821,921	48,007	106,830	37,141
Elliottsville Plt.	26	202,472	.081	16,448	100.3	15,185	1,000	3,165*	9,615
Greenville	1,894	6,768,141	.048	326,095	92.9	507,611	48,265	44,632	52,154
Guilford	1,694	7,839,525	.033	259,917	96.9	587,964	40,838	11,589	34,158
Kingsbury Plt.	7	142,490	.070	9,986	100.0	10,687		2,260	15
Lake View Plt.	16	312,355	.036	11,257	98.1	23,427		3,899	1,262
Medford	146	234,914	.080	18,871	99.7	17,619	129	5,837	7,451
Milo	2,572	8,267,115	.046	382,087	96.6	620,034	10,061	7,431	33,264
Monson	669	1,249,280	.077	96,710	94.7	93,696	41,250	19,294	12,744
Parkman	457	1,378,330	.031	43,133	94.4	103,375	6,280		6,408
Sangerville	1,107	564,821	.158	89,956	91.5	42,362	12,660	901*	21,947
Sebec	325	466,192	.118	55,308	98.4	34,964		4,483	13,749
Shirley	174	290,870	.078	22,796	98.9	21,815		600	10,537
Wellington	232	132,570	.098	13,172	92.1	9,943		1,676	22,355
Willimantic	126	535,050	.058	31,147	98.0	40,129		1,361	2,228

SAGADAHOC COUNTY

Arrowsic	188	940,570	.042	39,681	93.8	70,543	734	5,366	8,847
Bath	9,679	55,189,230	.042	2,325,085	98.6	4,139,192	3,675,638	30,095	180,086
Bowdoin	858	285,475	.281	80,795	97.9	21,411		9,457	11,599
Bowdoinham	1,294	6,267,385	.0275	173,304	92.9	470,054	215	3,875	23,279
Georgetown	464	2,892,621	.040	116,140	93.7	216,947	2,425	13,910	39,457
Phippsburg	1,229	2,140,830	.097	208,603	100.6	160,562	30,000	33,701	4,651
Richmond	2,168	8,588,370	.030	259,097	95.6	644,128	31,558	11,905	23,454
Topsham	5,022	20,072,755	.032	645,136	96.7	1,505,457		21,159	144,465
West Bath	836	4,366,588	.033	144,682	97.3	327,494	56,135	10,759	8,252
Woolwich	1,710	2,537,055	.084	214,196	97.7	190,279	28,407	7,784	34,912

SOMERSET COUNTY

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Anson	2,168	\$ 5,396,230	.040	217,313	100.8	\$ 404,717	\$	\$28,275	\$ 34,420
Athens	592	1,063,090	.053	56,782	96.4	79,732		3,309*	18,846
Bingham	1,254	8,585,695	.024	207,020	99.5	643,927	9,975	8,537	6,014
Brighton Plt.	58	196,550	.069	13,616	100.2	14,744		750	10,218
Cambridge	281	214,115	.081	17,581	94.0	16,059		1,821	3,785
Canaan	904	931,580	.096	90,029	93.9	69,869	4,250	128	24,703
Caratunk Plt.	96	264,760	.078	20,729	98.2	19,857		3,973	9,935
Cornville	623	1,000,100	.052	52,491	92.8	75,008	40,000	5,962	21,526
Dennistown Plt.	48	177,135	.045	7,995	98.2	13,285	1	620	9,878
Detroit	663	714,251	.139	99,746	(a)	53,569		1,022*	23,427
Embsden	418	1,207,430	.087	105,367	100.1	90,557		9,309	28,903
Fairfield	5,684	22,454,470	.0355	801,073	97.1	1,684,085	71,714	12,952	125,238
Harmony	650	518,460	.104	54,408	95.3	38,885	1,500	2,616*	16,583
Hartland	1,414	3,170,452	.067	213,413	98.3	237,784	6,512	28,529	2,682
Highland Plt.	23	74,126	.133	9,935	97.9	5,559		7,508	663
Jackman	848	3,568,277	.033	118,329	98.2	267,621	21,400	1,733	965*
Madison	4,278	4,288,935	.127	547,581	96.0	321,670	29,983	2,223*	62,004
Mercer	313	277,440	.120	33,545	97.3	20,808	2	1,761	19,449
Moose River	255	1,652,330	.020	33,197	100.0	123,925		1,698	8,907
Moscow	586	2,982,098	.098	292,678	99.7	223,657		9,817	19,414
New Portland	559	813,102	.095	77,716	95.2	60,983	15,000	6,612	18,964
Norridgewock	1,964	1,097,080	.181	200,050	94.7	82,281	13,280	8,089	25,243
Palmyra	1,104	564,500	.122	69,583	91.6	42,338	251	672*	41,767
Pittsfield	4,274	24,438,510	.028	687,392	92.7	1,832,888	222,762	52,384	16,318*
Pleasant Ridge Plt.	116	3,232,658	.057	184,358	100.0	242,449		18,326	16,682
Ripley	297	1,913,730	.0135	26,066	94.2	143,530		7,806	
St. Albans	1,041	977,300	.118	115,954	91.4	73,298	20,199	4,352	72
Skowhegan	7,601	30,443,200	.050	1,527,410	96.8	2,283,240	164,000	51,476	236,083
Smithfield	527	679,615	.140	95,545	95.6	50,971	525	2,233	12,271
Solon	712	954,770	.108	103,619	99.0	71,608	22,000	2,229	16,985
Starks	323	354,525	.092	32,874	100.4	26,589	15,566	9,748	5,314
The Forks Plt.	45	291,928	.063	18,442	96.6	21,895	262	1,870	12,042
West Forks Plt.	74	298,075	.054	16,144	100.3	22,356		64	9,696

WALDO COUNTY

Belfast	5,957	21,551,600	.0456	987,268	96.7	1,616,370	27,726	3,381	181,420
Belmont	349	399,830	.065	26,226	100.4	29,987		218	21,536
Brooks	751	494,630	.145	72,192	89.2	37,097		37,577	
Burnham	802	403,018	.290	117,403	83.1	30,226	35,269	1,500	15,280
Frankfort	620	412,528	.124	51,519	93.7	30,940	9,200	8,700	61,835
Freedom	373	253,185	.162	41,307	81.7	18,989			27,164

WALDO COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Islesboro	421	\$ 1,331,960	.128	170,899	100.7	\$ 99,897	\$ 3,000	\$20,959	\$ 44,143
Jackson	217	184,350	.125	23,200	88.7	13,826	1	35	8,569
Knox	443	869,812	.076	66,421	86.0	65,236	24	4,050	18,928
Liberty	515	668,080	.110	73,825	88.6	50,106	(a)	(a)	37,697
Lincolnton	955	998,290	.118	118,542	102.2	74,872		3,181	13,644
Monroe	478	1,207,359	.048	58,283	93.4	90,552	22	5,263*	24,702
Montville	430	243,410	.258	63,085	96.2	18,256		1,372	11,533
Morrill	410	451,525	.080	36,407	100.8	33,864		2,365	1,388
Northport	744	1,837,630	.068	125,367	96.7	137,822	5,200	1,376	34,354
Palermo	645	983,970	.079	78,181	100.9	73,798	185	2,900	13,703
Prospect	358	279,550	.155	43,606	98.5	20,966		373*	14,178
Searsmont	624	964,395	.094	91,151	98.3	72,330		687	13,023
Scarsport	1,951	15,438,320	.031	479,680	118.5	1,157,874	58,952	7,913	60,058
Stockton Springs	1,142	2,615,400	.053	139,324	98.4	196,155	197	3,640	34,322
Swanville	487	579,258	.089	47,667	98.9	43,444			13,162
Thorndike	439	467,790	.090	42,431	100.0	35,084	3,600	1,063	19,936
Troy	543	667,285	.086	57,780	93.7	50,046	(a)	(a)	(a)
Unity	1,280	2,162,465	.077	167,314	98.7	162,185	31	3,823*	31,943
Waldo	431	266,677	.130	34,926	89.3	20,001		6,546	3,708
Winterport	1,963	2,587,920	.093	242,156	89.9	194,094	3	13,311	110,494

WASHINGTON COUNTY

Addison	773	737,000	.092	68,392	96.0	55,275			24,546
Alexander	169	430,065	.070	30,261	95.3	32,255	(a)	(a)	(a)
Baileyville	2,167	19,318,750	.035	677,398	99.5	1,448,906	75,000	19,498	59,389
Baring Plt.	181	276,560	.035	9,821	103.2	20,742		7,358	4,775
Beals	663	249,615	.106	27,031	99.2	18,721		22,250	5,255
Beddington	32	229,070	.058	13,334	86.5	17,180		1,534	4,037
Calais	4,044	15,333,301	.0405	623,837	97.1	1,149,598	652,762	46,005	17,144
Centerville	19	136,408	.048	6,569	100.0	10,231		(a)	(a)
Charlottesville	199	358,879	.070	25,299	99.8	26,916	1,745	2,709	13,858
Cherryfield	771	1,474,896	.069	102,311	101.1	110,617		19,546	3,912
Codyville Plt.	45	128,893	.064	8,391	99.0	9,667	1,113	1,648	7,796
Columbia	162	349,810	.077	27,094	95.2	26,236			17,501
Columbia Falls	367	394,008	.034	37,361	98.9	29,551		13,254	1,433
Cooper	88	306,200	.055	16,913	98.3	22,965		2,421	5,228
Crawford	74	67,425	.143	9,708	100.3	5,057	915	4,698	3,138
Cutler	588	448,159	.057	25,792	103.4	36,612		3,899	20,593
Danforth	794	907,192	.072	65,798	95.3	68,039		4,051	22,445
Deblois	20	66,866	.065	4,408	100.0	5,015	832	34	5,373
Dennysville	278	490,250	.041	20,289	98.8	36,769	10	325	17,036
East Machias	1,057	2,544,510	.029	74,574	98.1	190,838		2,343	24,890

WASHINGTON COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Eastport	1,989	\$8,023,060	.041	\$330,250	82.3	\$601,730	\$120,220	\$20,388	\$31,589
Grand Lake Stream Plt.	186	429,864	.070	30,257	99.5	32,240		1,513	11,391
Harrington	553	490,160	.128	63,253	92.8	36,762	16	7,745	7,745
Jonesboro	448	709,695	.0578	41,315	95.2	53,227	7,394	7,842	4,882
Jonesport	1,326	1,772,140	.060	107,279	92.3	132,911	38,428	19,185	19,648
Lubec	1,949	6,339,880	.044	280,356	95.9	475,491	62,400	613	3,704
Machias	2,441	1,488,667	.180	269,286	96.7	111,650		14,518	10,251
Machiasport	887	1,544,399	.041	63,863	101.6	115,830			20,651
Marshfield	227	215,850	.074	16,150	100.8	16,189		5,974	4,460
Meddybemps	76	181,727	.060	10,973	95.7	13,630		4,801	7,638
Milbridge	1,154	1,310,700	.088	116,176	94.8	98,303	32	12,213	10,364
Northfield	57	186,625	.072	13,482	99.6	13,997	1,238	2,147	3,479
Pembroke	700	441,485	.152	67,520	97.1	33,111	1,750	5,095	11,380
Perry	878	2,502,438	.020	50,422	96.6	187,683	208	16,777	7,869
No. 14. Plt.	29	275,919	.027	7,498	99.6	20,694		2,808	6,324
No. 21 Plt.	83	129,210	.127	16,475	100.0	9,691		37	3,619
Princeton	956	999,598	.090	90,573	98.4	74,970	26,764	2,588	22,388
Robbinston	396	296,420	.116	34,685	96.9	22,232		1,984	14,571
Rogue Bluffs	153	95,255	.236	22,587	100.5	7,144		647*	7,430
Steuben	697	2,582,550	.031	80,560	94.5	193,691	58,459	5,778	16,862
Talmadge	25	142,160	.039	5,565	98.1	10,662		54*	3,789
Topsfield	(a)	621,510	.034	21,269	98.8	46,613	243		11,830
Vanceboro	263	305,798	.154	47,300	97.1	22,635	401	2,025	7,337
Waite	70	166,520	.065	10,878	98.1	12,489		2,998	6,963
Wesley	110	130,459	.164	21,473	95.9	9,784		6,123	14,919
Whiting	269	924,401	.027	25,172	99.2	69,330	120	125	10,622
Whitneyville	155	200,640	.144	29,003	97.3	15,048		10,998	10,218

YORK COUNTY

Acton	697	1,232,780	.115	142,304	98.2	92,459	9,338	11,728	10,988
Alfred	1,211	4,342,675	.044	191,896	93.3	325,700		590*	43,760
Arundel	1,322	2,646,990	.052	138,495	85.3	198,524	73,000	1,498*	21,851
Berwick	3,136	4,537,840	.103	469,180	91.3	340,338	13,840	25,844	57,860
Biddeford	19,983	80,782,710	.037	3,000,057	97.8	6,058,703	3,971,778		418,239
Buxton	3,135	16,943,620	.028	476,458	98.9	1,270,772	6,900	37,396	142,149
Cornish	839	559,614	.167	94,110	99.5	41,971		2,671	19,812
Dayton	546	6,081,261	.019	115,964	99.2	456,095	76	7,500	7,031
Eliot	3,497	8,358,739	.0525	441,427	98.0	626,905	9,966	19,393	15,704
Hollis	1,560	8,863,220	.027	240,402	95.9	664,742		18,877	48,254
Kennebunk	5,646	45,423,030	.026	1,185,217	95.9	3,406,727	161,132	42,526	101,421

YORK COUNTY—Continued

Municipality	Population 1970 Census	1970			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Kennebunkport	2,160	\$10,638,091	.0575	\$ 613,453	98.7	\$ 797,857	\$ 45,934	\$ 39,311	\$180,533
Kittery	11,028	47,866,500	.0271	1,303,188	95.0	3,589,988	1,130,490	38,030	243,317
Lebanon	1,983	1,458,989	.188	275,622	97.2	109,424		36,048	15,210
Limerick	963	1,670,100	.132	221,167	(a)	125,258	(a)	(a)	(a)
Limington	1,066	597,725	.236	141,786	96.1	44,829	(a)	206	25,770
Lyman	864	875,498	.172	151,141	96.2	65,662			44,827
Newfield	458	1,873,721	.050	94,025	96.3	140,529		2,660	12,389
North Berwick	2,224	4,284,827	.096	412,817	95.9	321,362	69,836	41,010	55,826
Old Orchard Beach	5,404	45,659,450	.032	1,464,150	92.3	3,424,459	811,766	54,991	99,115
Parsonsfield	971	4,327,605	.040	173,743	77.1	324,570	70,780	89,121	
Saco	11,678	62,282,180	.037	2,312,205	97.7	4,671,164	582,134	40,890	87,660
Sanford	15,812	64,355,420	.0461	2,977,633	88.3	4,826,657	3,440,000	534,938	83,268
Shapleigh	559	826,597	.240	198,971	99.5	61,995		5,662	5,865
South Berwick	3,488	11,568,850	.037	430,123	94.7	867,664	8,501	2,388	72,588
Waterboro	1,208	4,542,990	.052	237,075	89.0	340,724	25,998	(a)	(a)
Wells	4,448	15,148,360	.085	1,291,382	(a)	1,136,127	463,242	68,295	80,634
York	5,690	31,696,861	.0375	1,192,640	98.7	2,377,265	128,301	42,318	126,914

(a) Information not available.

* Denotes red figure.