

# MAINE STATE LEGISLATURE

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# MAINE



## *53rd Report*

### OF THE STATE AUDITOR

FOR THE PERIOD  
JULY 1, 1971  
JUNE 30, 1972

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## FIFTY-THIRD 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 SIXTH LEGISLATURE**

In compliance with statutory requirements, I submit herewith the 53rd Annual Report of the State Auditor for the fiscal year ended June 30, 1972. 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, 1972, and the results of their operations for the fiscal year then ended, in conformity and 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.

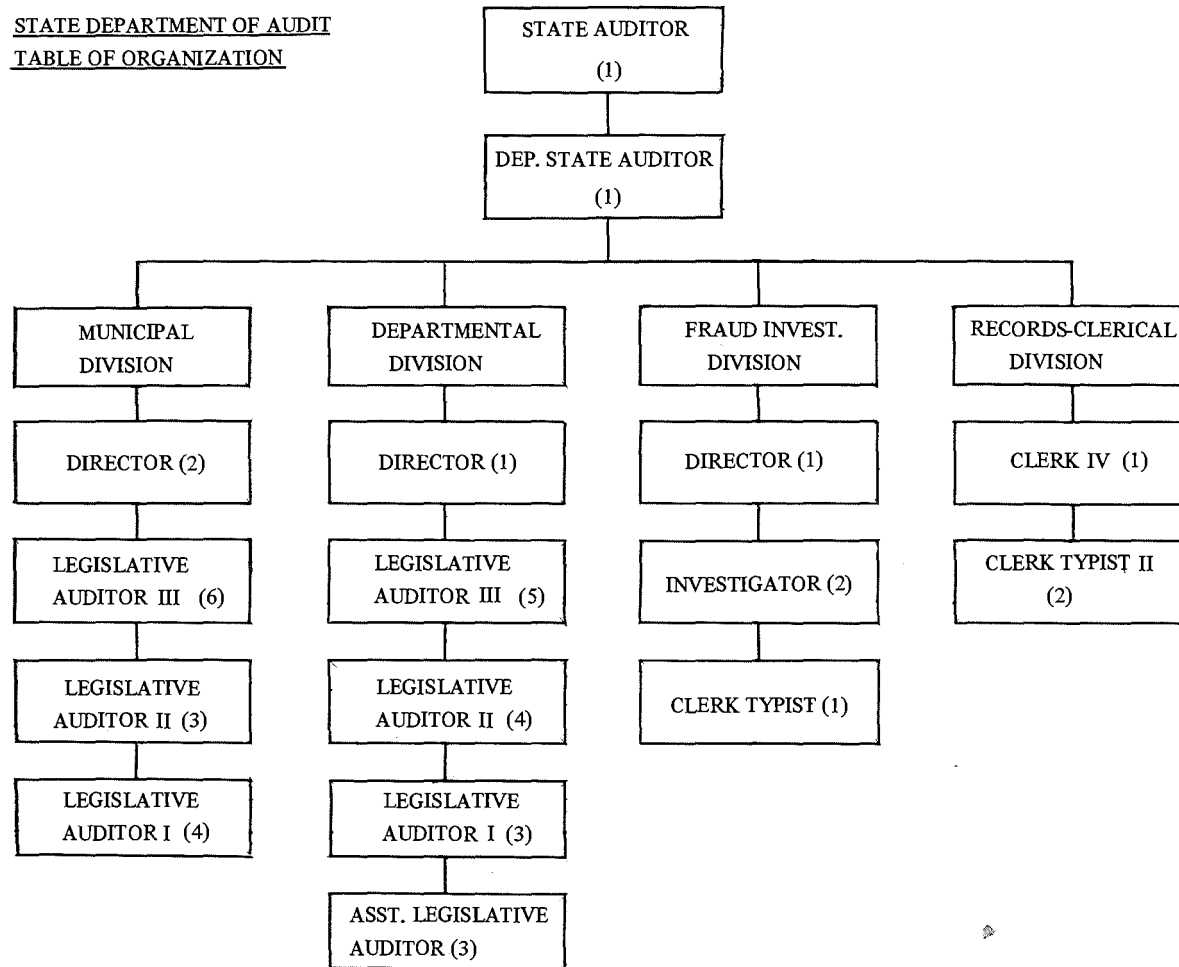
Respectfully submitted,

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

State Auditor



STATE DEPARTMENT OF AUDIT  
TABLE OF ORGANIZATION



## WHERE THE STATE'S DOLLARS CAME FROM

### (Combination of the States Operating Funds) Fiscal Years Ended June 30,

1972		TAXES		1971
\$102,677,940	23¢	Sales Taxes	\$ 91,987,006	24¢
28,179,178	6¢	Income Taxes --		
8,588,227	2¢	Individual	23,877,776	6¢
18,733,671	4¢	Corporate	8,558,079	2¢
7,390,493	2¢	Cigarette and Tobacco	15,540,552	4¢
6,655,751	1¢	Inheritance and Estate	5,950,023	2¢
5,226,451	1¢	Public Utilities	3,764,068	1¢
1,697,774	1¢	Insurance Companies	4,716,922	1¢
942,678	1¢	Forestry District	1,340,761	1¢
3,258,346	1¢	Specific Business	842,629	
46,406,465	10¢	Hunting and Fishing	3,126,811	1¢
15,541,777	4¢	Gasoline Taxes	39,038,349	10¢
8,887,980	2¢	Motor Vehicle Registration and Drivers Licenses	14,589,010	4¢
		Other Taxes	7,477,191	2¢
254,186,731	57¢	TOTAL TAXES	220,809,177	58¢
151,568,795	33¢	FEDERAL GOVERNMENT	121,062,766	31¢
3,400,419	1¢	MUNICIPAL GOVERNMENTS	4,290,214	1¢
676,737		PRIVATE SOURCES	1,312,244	1¢
9,839,791	2¢	SERVICE CHARGES	9,330,468	2¢
28,590,202	6¢	FROM OTHER STATE FUNDS	23,297,770	6¢
5,050,099	1¢	OTHER REVENUE	5,336,652	1¢
<u>\$453,312,774</u>	<u>\$1.00</u>	TOTAL REVENUE	<u>\$385,439,291</u>	<u>\$1.00</u>

## HOW THE STATE'S DOLLARS WERE SPENT

### COMBINED OPERATING FUNDS FISCAL YEARS ENDED JUNE 30,

1972		BY TYPE OF SERVICE		1971
\$ 18,039,323	4¢	General Administration	\$ 13,833,951	4¢
15,844,657	4¢	Protection of Persons and Property	14,543,053	4¢
21,615,703	5¢	Development and Conservation	15,625,154	4¢
92,181,420	21¢	Highways and Bridges	86,769,502	23¢
4,415,686	1¢	Health and Sanitation	4,336,469	1¢
115,413,977	26¢	Social Services	94,059,181	24¢
29,179,879	6¢	Mental Health	25,356,533	7¢
122,120,380	27¢	Education	104,379,058	27¢
3,550,081	1¢	Culture, History and Recreation	3,237,251	1¢
23,063,153	5¢	Miscellaneous	21,006,080	5¢
<u>\$445,424,259</u>	<u>\$1.00</u>		<u>\$383,146,232</u>	<u>\$1.00</u>
		BY TYPE OF EXPENSE		
\$ 90,523,385	20¢	Personal Services	\$ 79,184,391	21¢
35,186,629	8¢	Contractual Services	31,341,010	8¢
21,090,903	5¢	Commodities	12,677,192	3¢
203,192,546	46¢	Grants	176,354,911	46¢
49,472,538	11¢	Capital Expenditures	48,182,246	13¢
10,295,000	2¢	Debt Retirement	8,650,000	2¢
7,772,755	2¢	Interest Payments	6,638,401	2¢
27,890,503	6¢	Contributions and Transfers to Other Funds	20,118,081	5¢
<u>\$445,424,259</u>	<u>\$1.00</u>		<u>\$383,146,232</u>	<u>\$1.00</u>

# COMBINED STATEMENT OF OPERATIONS

## OPERATING FUNDS

FISCAL YEAR ENDED JUNE 30, 1972

	General Fund	Highway Fund	Special Revenue Fund	Total
Balance Forward (Adj.) - July 1, 1971	\$ 7,316,853	\$ 36,909,559	\$ 10,524,268	\$ 54,750,680
Appropriations	212,440,193	63,909,804		276,349,997
Dedicated Revenue	7,534,470	36,934,493	135,770,831	180,239,794
Transfers:				
From Other Appropriations	9,568,034	5,722,161	2,175,664	17,465,859
From Highway Surplus		1,181,318		1,181,318
From Contingent Account	589,263			589,263
For Other Appropriations	( 9,568,034)	( 5,722,161)	( 2,118,702)	( 17,408,897)
Available Funds	227,880,779	138,935,174	146,352,061	513,168,014
Expenditures:				
Personal Services	42,801,447	26,951,125	20,770,814	90,523,386
Contractual Services	11,079,433	14,400,790	9,706,406	35,186,629
Commodities	4,682,827	8,796,814	7,611,262	21,090,903
Grants	117,963,756	4,870,980	80,357,810	203,192,546
Capital Expenditures	2,191,426	45,446,178	1,834,935	49,472,539
Debt Retirement	11,320,738	6,747,017		18,067,755
Contributions and Transfers to -				
General Fund	17,445	244,367	896,818	1,158,630
Special Revenue Fund	4,517,663	7,583		4,525,246
Highway Fund	1,250,669	36,048	33,778	1,320,495
Working Capital Fund	43,500			43,500
Public Service Enterprises	4,584,108	39,213		4,623,321
Trust Funds	12,664,802	2,126,464	1,431,916	16,223,182
Bond Funds	11,981		5,294	17,275
Other	( 21,148)			( 21,148)
Total Expenditures	213,108,647	109,666,579	122,649,033	445,424,259
Balance - June 30, 1972				
Lapsed	2,922,421	590,164		3,512,585
Carried -				
Encumbered	2,908,761	12,433,253	4,344,089	19,686,103
Unencumbered	8,940,950	16,245,178	19,358,939	44,545,067
Balance - All Funds	\$ 14,772,132	\$ 29,268,595	\$ 23,703,028	\$ 67,743,755

**COMBINED STATEMENT OF REVENUE**  
**OPERATING FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 1972**

<u>Revenue</u>	<u>General Fund</u>		<u>Highway Fund</u>		<u>Special Revenue Fund</u>		<u>Total</u>	
	<u>Undedicated</u>	<u>Dedicated</u>	<u>Undedicated</u>	<u>Dedicated</u>	<u>Dedicated</u>	<u>Undedicated</u>	<u>Dedicated</u>	<u>Total</u>
Taxes	\$182,415,096	\$ 969,886	\$ 61,744,431	\$ 650,723	\$ 8,406,596	\$244,159,527	\$ 10,027,205	\$254,186,732
Other Revenues -								
Fines and Penalties	1,504,282	1,359	114,632	20,585	140,295	1,618,914	162,239	1,781,153
Use of Money and Property	2,492,882	10	591,010		155	3,083,892	165	3,084,057
From Other Agencies -								
Federal Government	284,249	3,337,620		32,364,200	115,582,726	284,249	151,284,546	151,568,795
Municipal Governments		127,576		2,270,803	1,002,040		3,400,419	3,400,419
Private Sources	244,853	120,733		1,132	310,018	244,853	431,883	676,736
Service Charges	3,926,162	90,581	7,662	332,890	5,482,496	3,933,824	5,905,967	9,839,791
Contributions From Other State Funds	19,722,396	2,851,060		1,281,447	4,735,299	19,722,396	8,867,806	28,590,202
Compensation for Sale or Loss of Property	25,326	35,645		12,713	111,206	25,326	159,564	184,890
Totals - June 30, 1972	<u>\$210,615,246</u>	<u>\$ 7,534,470</u>	<u>\$ 62,457,735</u>	<u>\$ 36,934,493</u>	<u>\$135,770,831</u>	<u>\$273,072,981</u>	<u>\$180,239,794</u>	<u>\$453,312,775</u>
Totals - June 30, 1971	<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>
Percent of Increase	<u>13.7%</u>	<u>(86.4%)</u>	<u>14.6%</u>	<u>(3.4%)</u>	<u>160.8%</u>	<u>13.8%</u>	<u>23.8%</u>	<u>17.6%</u>
		- A -			- A -			

Federal revenues for assistance and relief were credits to the General Fund in the 1970-1971 fiscal year whereas during the fiscal year 1971-1972 such credits were included within the Special Revenue Fund.

# COMBINED STATEMENT OF EXPENDITURES

## OPERATING FUNDS

FISCAL YEAR ENDED JUNE 30, 1972

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
General Administration	\$ 13,467,708	\$ 3,264,120	\$ 1,307,494	\$ 18,039,322
Protection of Persons and Property	4,628,658	5,687,769	5,528,229	15,844,656
Highways and Bridges:				
Administration		3,572,516		3,572,516
Construction		59,728,888		59,728,888
Maintenance		28,880,016		28,880,016
Other		330,375		330,375
Development and Conservation	11,187,452		10,428,250	21,615,702
Health and Sanitation	2,504,133		1,911,554	4,415,687
Social Services	36,172,870		79,241,105	115,413,975
Mental Health	26,479,051		2,700,829	29,179,880
Education	101,939,880		20,180,501	122,120,381
Culture, History and Recreation	2,285,977		1,264,104	3,550,081
Miscellaneous	<u>14,442,918</u>	<u>8,202,895</u>	<u>86,967</u>	<u>22,732,780</u>
Totals	<u>\$213,108,647</u>	<u>\$109,666,579</u>	<u>\$122,649,033</u>	<u>\$445,424,259</u>

**STATE OF MAINE - BONDED DEBT**  
**COMBINED STATEMENT - ALL FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	Outstanding Bonds June 30, 1971	Issued	Retired	Outstanding Bonds June 30, 1972
General Bond Fund	\$103,110,000	\$ 31,000,000	\$ 5,925,000	\$128,185,000
Self-Liquidating Bond Fund:				
University of Maine	14,720,000		265,000	14,455,000
State Teachers Colleges	14,545,000		340,000	14,205,000
Highway Fund:				
General Highway	52,465,000	6,000,000	3,945,000	54,520,000
Androscoggin River Bridge	2,500,000	2,000,000	125,000	4,375,000
Passagasawaukeag River Bridge	300,000		300,000	
Joshua Chamberlain Bridge*		1,700,000	50,000	1,650,000
Jonesport Reach Bridge*		480,000	30,000	450,000
Enterprise Fund:				
Kennebec Carlton Bridge	150,000		100,000	50,000
Maine State Ferry Service	1,450,000		110,000	1,340,000
Joshua Chamberlain Bridge*	1,700,000		1,700,000	
Jonesport Reach Bridge*	480,000		480,000	
Deduct:				
Adjustment for Bonds of Joshua Chamberlain Bridge and Jonesport Reach Bridge exchange Between funds and to Indicate Actual Amounts of Bonds Issued and Retired.		2,180,000	2,180,000	
Total	<u>\$191,420,000</u>	<u>\$ 39,000,000</u>	<u>\$ 11,190,000</u>	<u>\$219,230,000</u>

\* Chapter 146, Private and Special Laws of 1967 and Chapter 123, Private and Special Laws of 1971 removed the payment of tolls from the Jonesport-Beals Bridge and the Joshua Chamberlain Bridge (Bangor-Brewer) respectively after which the Highway Fund assumed the balance of bonds payable.

## GENERAL FUND

### Undedicated Revenue

Undedicated revenues are those funds set aside to become available for legislative appropriation for the continuance of state services. At the close of each fiscal year these funds are transferred to the Unappropriated Surplus account of the General Fund. Undedicated funds collected and credited in this manner amounted to \$210,615,246, which represented a 5.24% gain over the budget estimate.

Of the \$210,615,246 collected, \$182,415,096 or 86.61% was derived from the several taxation programs currently administered while the balance of \$28,200,150 or 13.39% was obtained from other and various revenue sources such as fines, service charges, liquor profits etc. The sales tax program continues to be the major source of undedicated revenue in producing \$102,677,940 for the fiscal year ended June 30, 1972.

### Dedicated Revenue

Dedicated revenues are those funds which are earned by and/or credited directly to the various appropriation accounts and upon budget office allocation become available for departmental use in addition to appropriated funds. The major portion of dedicated funds were received as federal grants while other substantial amounts were derived from property taxes, pari-mutuel taxes and contributions and transfers from other funds.

### Appropriations

Appropriations are made biennially by the Legislature and are based on budgetary advice and program need within the scope of expected available funds. Anticipated departmental revenues and expenditures are formally reported to the State Budget Office where the financial material is reviewed and assembled. From the assembled material the recommendations of the Budget Office are formally presented to the Executive Department and the Legislature.

For the fiscal year July 1971 through June 1972 legislative appropriations amounted to \$212,440,193 which was distributed as follows:

	<u>1971-72</u>	<u>1970-71</u>	<u>Increase or Decrease</u>
General Administration	\$ 16,461,836	\$ 10,890,254	\$ 5,571,582
Protection of Persons and Property	4,258,777	4,754,736	( 495,959)
Development and Conservation	10,049,331	5,435,303	4,614,028
Health and Welfare	2,453,223	2,008,989	444,234
Social Services	33,585,864	27,078,421	6,507,443
Mental Health	25,533,333	22,131,246	3,402,087
Education	102,919,716	86,970,460	15,949,256
Culture History and Recreation	2,147,240	1,786,073	361,167
Miscellaneous	15,030,873	17,948,288	( 2,917,415)
Totals	<u>\$212,440,193</u>	<u>\$179,003,770</u>	<u>\$33,436,423</u>

GENERAL FUND    continued

Of the amount appropriated \$162,038,913 or 76% was distributed as follows:

Social Services	\$ 33,585,864	15.80%
Mental Health and Corrections	25,533,333	12.01%
Education	<u>102,919,716</u>	<u>48.44%</u>
Total	<u>\$162,038,913</u>	<u>76.25%</u>

When compared with the previous year the distribution of appropriated funds increased 19% during the fiscal year ended June 30, 1972 for these three categories.

	<u>1972</u>	<u>1971</u>	<u>% of Increase</u>
Social Services	\$ 33,585,864	\$ 27,078,421	24.03%
Mental Health and Corrections	25,533,333	22,131,246	15.37%
Education	<u>102,919,716</u>	<u>86,970,460</u>	<u>18.33%</u>
Total	<u>\$162,038,913</u>	<u>\$136,180,127</u>	<u>18.98%</u>

In addition to legislative appropriations additional available funds were derived from unused balances brought forward from the previous year, transfers from the Contingent Account, dedicated revenue and transfers from other accounts.

The following schedule indicates the source of available funds and the service category to which they were appropriated and/or allocated.



**GENERAL FUND**  
**APPROPRIATION AND / OR ALLOCATION OF AVAILABLE FUNDS**  
**1971-72**

	Balances Forward	Legislative Appropriations	Transfers fr. Contingency Account	Dedicated Revenue *	Transfers In	Total Available	% of Increase Over Prior Year
General Administration	\$ 722,791	\$ 16,461,836	\$106,004	\$ 34,661	\$ 688,140	\$ 18,013,432	43.2%
Protection of Persons and Property	390,109	4,258,777	80,259	387,688	242,031	5,358,864	( 9.9%)
Development and Conservation	993,390	10,049,331	11,433	878,314	225,588	12,158,056	59.9%
Health and Welfare	164,054	2,453,223		227,709	20,962	2,865,948	11.6%
Social Services	110,897	33,585,864	80,904	3,338,611	1,060,556	38,176,832	(55.9%)
Mental Health	1,326,230	25,533,333	32,782	17,490	2,070,889	28,980,724	10.8%
Education	387,030	102,919,716	6,610	488,981	422,708	104,225,045	16.8%
Culture, History and Recreation	346,627	2,147,240	10,433	61,017	74,609	2,639,926	8.5%
Miscellaneous	<u>2,875,724</u>	<u>15,030,873</u>	<u>260,837</u>	<u>2,100,000</u>	<u>4,762,550</u>	<u>25,029,984</u>	24.4%
% of Increase over Prior Year	\$7,316,852 8.9%	\$212,440,193 18.7%	\$589,262 26.1%	\$7,534,471 (86.4%)	\$9,568,033 (19.2%)	\$237,448,811 (6.3%)	

\* Federal funds for Public Assistance programs received during the fiscal year 1971-72 were recorded in the Special Revenue Fund whereas during the prior fiscal year such funds were recorded in the General Fund.

## AVAILABILITY OF FUNDS

Balance Brought Forward	\$ 7,316,852
Appropriations	212,440,193
Transfers from Contingent Account	589,262
Dedicated Revenue	7,534,471
Transfers from Other Accounts	<u>9,568,033</u>
Total	<u>\$237,448,811</u>

Of the 237.4 million of funds available, 72.2% or 171.3 million were distributed as follows:

Social Services	\$ 38,176,832
Mental Health and Corrections	28,980,724
Education	<u>104,225,045</u>
Total	<u>\$171,382,601</u>

Within the social service category, the several public assistance accounts were granted 69.8% of the 31.8 million available. Those public assistance accounts indicating the greater part of the availability within this category are as follows:

Aid to Aged, Blind and Disabled	\$ 8,418,741
Aid to Families of Dependent Children	10,373,515
Medical Care	<u>7,868,227</u>
Total	<u>\$ 26,660,483</u>

Of the 28.9 million available within the Mental Health and Corrections category the three major state-operated hospitals accounted for 61.2%.

Augusta State Hospital	\$ 7,342,443
Bangor State Hospital	4,732,840
Pineland Hospital and Training Center	<u>5,651,781</u>
Total	<u>\$ 17,727,064</u>

Funds available for educational purposes amounted to 104.2 million of which 89.6 million or 86% were allocated to the following accounts:

General Purpose Aid to Municipalities	\$ 54,658,000
University of Maine	25,609,994
Teachers Pensions	<u>9,392,779</u>
Total	<u>\$ 89,660,773</u>

## EXPENDITURES

General fund expenditures for the fiscal year amounted to \$213,108,647. The major areas of expenditures continue to be in the categories of social services, mental health and education. These areas account for \$164,591,802 or 77.2% of the 213.1 million expended.

The following tabulation reflects the percentage of total expenditures as they apply to the several service categories:

General Administration	\$ 13,467,708	6.3%
Protection of Persons and Property	4,628,658	2.2%
Development and Conservation	11,187,453	5.2%
Health and Welfare	2,504,132	1.2%
Social Services	36,172,871	17.0%
Mental Health and Corrections	26,479,051	12.4%
Education	101,939,880	47.8%
Culture, History and Recreation	2,285,977	1.1%
Debt Retirement and Interest	11,320,738	5.3%
Miscellaneous	<u>3,122,179</u>	<u>1.5%</u>
Total	<u>\$213,108,647</u>	<u>100%</u>

## UNAPPROPRIATED SURPLUS

The balance of the General Fund Unappropriated Surplus Account at June 30, 1972 amounted to \$15,495,949 which reflected an increase of \$12,193,198 when compared to the balance of the prior year. The major contributing factor to the increased balance was a decrease in the amount of reserves set aside from Surplus for legislative appropriations.

## GENERAL COMMENTS

In a previous annual report comment was made concerning the audit of federal programs. It is becoming increasingly evident that certain functions of audit, by federally prescribed guidelines, will need to be adopted at the State level. It is reasonable to assume that future federal grants or grant-in-aid funds may be awarded with the contingency that the prescribed audit functions will be applied. With this possibility in mind it is again recommended that future plans include the expansion and funding of the audit staff responsible for these audits.

## **TREASURY DEPARTMENT**

Our audit of the Treasury Department for the fiscal year ended June 30, 1972 has again concerned itself, to a large extent, with daily cash balances and investment policies of the State's several funds.

The first and most important step toward effecting the maximum investment of available cash balances is a system or facilities for forecasting the daily cash requirements of each fund in order to determine, as accurately as possible, the amounts remaining for possible investment. Should a program of this nature be adopted it will, without doubt, result in reducing to an absolute minimum certain substantial balances of State funds now held by the several banks involved. The investment of only one-half of the 'float' would produce a substantial annual income which is not presently realized. While it is anticipated that this concept may receive unfavorable reaction from the banking institutions, it is nevertheless believed that the States' financial officials should use all discretionary means available to promulgate the taxpayer's financial interests. It is agreed, and perhaps justly so, that such substantial balances of State funds that are held, invested, and return earnings to participating banks serve to reimburse the banking institutions for their costs of various services to the State, such as receiving and maintaining deposits and accounts, check cashing services, etc. However, it would appear to be in the best interest of the taxpayer if maximum funds were invested and if it is determined that the banking institutions are entitled to be reasonably recompensed for their services such charges would be absorbed from the additional revenue generated from the increased investments.

## **FRAUD INVESTIGATION DIVISION**

By action of the One Hundred and Fifth Legislature authorization and funding was granted for the creation of a Fraud Investigation Division under the jurisdiction of the State Auditor to become effective July 1, 1972. The purpose of the division shall be the investigation and reporting of incidents or acts of alleged fraud, attempted fraud, commingling or misapplication in connection with, but not limited to, the requesting, obtaining, receiving, withholding, recording, reporting, expending or handling of funds of the State.

Upon determination by the Director of the division that probability of fraud exists he shall furnish, in writing, to the Attorney General all information in connection therewith for such action as the Attorney General may deem appropriate.

Inasmuch as this division has been operative for only several months, the response was immediate from concerned taxpayers, municipal officials, legislators and the Department of Health and Welfare to the extent that during the first six months over 160 cases had been referred for investigation. Investigative research has been completed on many of these cases, several of which have been referred to the Office of the Attorney General for appropriate action.

While the prime objective of this Division is to investigate fraudulent claims against the State and bring to a halt future payments of these claims, a substantial part of the effort has been highly successful as a deterrent factor with reference to other

## **FRAUD INVESTIGATION — continued**

applications of a like nature. A secondary objective has been to effect restitution payments from fraudulent claimants on monies received prior to the termination of their cases through this Division's efforts. This, too, has been unexpectedly quite successful.

By using the first six months operations as a basis of estimation, it is anticipated that the case load of the Division will reflect a substantial future increase.

## **BUREAU OF PURCHASES**

In order to facilitate the processing of many State documents by the various departments several copying machines have been located at strategic points within the state office complex. The machines are used jointly by two or three departments, each department being charged on the basis of its recorded usage. In a recent review of the operation of this system it has been determined that the annual billings for nine machines to the using departments amount to approximately \$57,000.00.

In an effort to effect savings wherever possible we recommend a study be made by officials of the Bureau of Purchases toward the feasibility of consolidating this operation into the Division of Printing under the direction of the division's supervisor as a continually staffed full time operation.

# GENERAL FUND – FINANCIAL STATEMENTS

## WHERE THE STATE'S GENERAL FUND DOLLARS CAME FROM

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

<u>1972</u>			<u>1971</u>	
		<u>TAXES</u>		
\$102,677,940	47¢	Sales Tax	\$ 91,987,006	38¢
28,179,178	13¢	Individual Income	23,877,776	10¢
8,588,227	4¢	Corporate Income	8,558,079	3¢
18,733,671	9¢	Tobacco Products	15,540,552	6¢
7,390,493	3¢	Inheritance and Estate	5,950,023	3¢
6,655,751	3¢	Public Utilities	3,764,068	2¢
5,226,451	2¢	Insurance Companies	4,716,922	2¢
<u>5,933,271</u>	<u>3¢</u>	Other Taxes	<u>4,814,830</u>	<u>2¢</u>
183,384,982	84¢	TOTAL TAXES	159,209,256	66¢
3,621,869	2¢	FEDERAL GRANTS	49,590,946	21¢
127,576		MUNICIPAL GRANTS	1,556,424	1¢
19,218,651	9¢	PROFIT FROM LIQUOR SALES	18,272,650	7¢
2,492,891	1¢	INCOME FROM INVESTMENTS	2,326,664	1¢
4,016,743	2¢	SERVICE CHARGES	4,339,740	2¢
<u>5,287,003</u>	<u>2¢</u>	OTHER REVENUE	<u>5,235,567</u>	<u>2¢</u>
<u>\$218,149,715</u>	<u>\$1.00</u>	Total Revenue	<u>\$240,531,247</u>	<u>\$1.00</u>

# **HOW THE STATE'S GENERAL FUND DOLLARS WERE SPENT**

(General Fund Expenditures and Expenditures from  
Appropriated Surplus)

1972

1971

## BY TYPE OF SERVICE

\$ 13,467,708	6¢	General Administration	\$ 10,504,460	5¢
4,628,658	2¢	Protection of Persons and Property	5,167,362	2¢
11,187,453	5¢	Development and Conservation	6,387,038	3¢
2,504,132	2¢	Health and Welfare	2,266,180	1¢
36,172,871	18¢	Social Services	79,478,174	34¢
26,479,051	12¢	Mental Health	23,128,466	10¢
101,939,880	48¢	Education	88,403,494	38¢
2,285,977	1¢	Culture, History and Recreation	1,969,150	1¢
11,320,738	5¢	Debt Retirement and Interest Costs	9,716,111	4¢
<u>3,122,179</u>	<u>1¢</u>	Miscellaneous	<u>4,244,535</u>	<u>2¢</u>
<u>\$213,108,647</u>	<u>\$1.00</u>	Total Expenditures (Service)	<u>\$231,264,970</u>	<u>\$1.00</u>

## BY TYPE OF EXPENSE

\$ 42,801,447	20¢	Personal Services	\$ 39,198,421	17¢
11,079,433	5¢	Contractual Services	10,085,898	4¢
4,682,827	2¢	Commodities	4,429,669	2¢
117,963,756	56¢	Grants	151,760,214	66¢
2,191,426	1¢	Capital Equipment	1,780,345	1¢
11,320,738	5¢	Debt Retirement and Interest Costs	9,716,111	4¢
<u>23,069,020</u>	<u>11¢</u>	Contributions and Transfers to Other Funds	<u>14,294,312</u>	<u>6¢</u>
<u>\$213,108,647</u>	<u>\$1.00</u>	Total Expenditures (Type)	<u>\$231,264,970</u>	<u>\$1.00</u>

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

<u>ASSETS</u>	<u>1972</u>	<u>1971</u>
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 1,730,838	\$ 1,803,171
Cash - Other	4,449,174	1,687,540
Investments - Securities	32,613,835	34,303,336
Accounts Receivable:		
Tax Accounts	\$7,362,265	\$5,334,379
Other	943,501	1,427,991
	<u>8,305,766</u>	<u>6,762,370</u>
Less:		
Allowance for Losses	<u>664,031</u>	<u>591,221</u>
Net Accounts Receivable	7,641,735	6,171,149
Due from Other Funds	29,880	29,932
Working Capital Advances to		
Other Funds	4,160,106	4,972,513
Other Assets	399,213	215,427
Amount Necessary to Retire		
Temporary Notes	96,500	1,500,000
Advance to Bar Harbor Ferry		
Terminal	<u>466,667</u>	<u>500,000</u>
Total Assets	<u>\$51,587,948</u>	<u>\$51,183,068</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>		
Liabilities:		
Accounts Payable	\$ 2,486,597	\$ 2,886,478
Temporary Notes Unmatured	96,500	1,500,000
Due to Other Funds	1,614,045	1,237,036
Other Current Liabilities	2,640,124	5,413,204
Reserves:		
Encumbrances	2,908,761	2,600,912
Authorized Expenditures (Unenc.)	8,940,951	4,856,059
State Contingent Account	800,000	800,000
Operating Capital	2,000,000	2,000,000
Working Capital Advances	4,160,105	4,972,513
Advance to Bar Harbor Ferry		
Terminal	466,667	500,000
Advance to Other Funds	29,707	29,707
Legislative Appropriations	<u>9,948,542</u>	<u>21,084,408</u>
Total Liabilities and Reserves	36,091,999	47,880,317
Unappropriated Surplus	<u>15,495,949</u>	<u>3,302,751</u>
Total Liabilities, Reserves and Surplus	<u>\$51,587,948</u>	<u>\$51,183,068</u>



**GENERAL FUND**  
**COMPARATIVE STATEMENT OF OPERATIONS**  
**FISCAL YEARS ENDED JUNE 30**

	<u>1972</u>	<u>1971</u>
Appropriations	\$212,440,193	\$179,003,770
Transfers from Contingent Account	589,263	467,209
Dedicated Revenue	7,534,470	55,242,661
Balance Forward (Adj.)	7,316,853	6,718,263
Transfers from Other Approp.	9,568,034	11,846,995
Transfers to Other Approp.	<u>( 9,568,034)</u>	<u>( 11,846,995)</u>
Available Funds	\$227,880,779	\$241,431,903
Expenditures	<u>213,108,647</u>	<u>231,264,969</u>
Balance:		
Lapsed	2,922,421	2,709,964
Carried —		
Encumbered	2,908,761	2,600,912
Unencumbered	<u>8,940,950</u>	<u>4,856,058</u>
Total	<u><u>\$14,772,132</u></u>	<u><u>\$10,166,934</u></u>

**GENERAL FUND**  
**STATEMENT OF OPERATIONS BY SERVICE CATEGORY**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	General Adminis- tration	Protection of Persons and Property	Development and Conservation	Health and Welfare	Social Services	Mental Health	Education	Culture, History and Recreation	Miscellaneous	Total
Balance Forward (Adj.) July 1, 1971	\$ 722,791	\$ 390,109	\$ 993,390	\$ 164,054	\$ 110,897	\$ 1,326,230	\$ 387,030	\$ 346,627	\$ 2,875,724	\$ 7,316,852
Additions:										
Appropriations	16,461,836	4,258,777	10,049,331	2,453,223	33,585,864	25,533,334	102,919,716	2,147,240	15,030,873	212,440,194
Contingent Account										
Transfers	106,004	80,259	11,433		80,904	32,782	6,610	10,433	260,837	589,262
Dedicated Revenue	34,661	387,688	878,314	227,709	3,338,611	17,490	488,981	61,017	2,100,000	7,534,471
Transfers from Other										
Appropriations	688,140	242,031	225,588	20,962	1,060,556	2,070,889	422,708	74,609	4,762,550	9,568,033
Total Additions	17,290,641	4,968,755	11,164,666	2,701,894	38,065,935	27,654,495	103,838,015	2,293,299	22,154,260	230,131,960
Total Available	<u>\$18,013,432</u>	<u>\$5,358,864</u>	<u>\$12,158,056</u>	<u>\$2,865,948</u>	<u>\$38,176,832</u>	<u>\$28,980,725</u>	<u>\$104,225,045</u>	<u>\$2,639,926</u>	<u>\$25,029,984</u>	<u>\$237,448,812</u>
Deductions:										
Expenditures	\$13,467,708	\$4,628,658	\$11,187,453	\$2,504,132	\$36,172,870	\$26,479,051	\$101,939,880	\$2,285,977	\$14,442,917	\$213,108,646
Transfers to Other										
Appropriations	879,008	55,309	87,223	2,777	890,464	630,981	216,849	77,283	6,728,140	9,568,034
Total Deductions	14,346,716	4,683,967	11,274,676	2,506,909	37,063,334	27,110,032	102,156,729	2,363,260	21,171,057	222,676,680
Balances -- June 30, 1972:										
Lapsed	594,128	104,689	117,964	139,421	770,176	204,748	190,140	46,313	754,842	2,922,421
Carried Forward	3,072,588	570,208	765,416	219,618	343,322	1,665,945	1,878,176	230,353	3,104,085	11,849,711
Total	<u>\$18,013,432</u>	<u>\$5,358,864</u>	<u>\$12,158,056</u>	<u>\$2,865,948</u>	<u>\$38,176,832</u>	<u>\$28,980,725</u>	<u>\$104,225,045</u>	<u>\$2,639,926</u>	<u>\$25,029,984</u>	<u>\$237,448,812</u>

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

	1972	1971	Increase or Decrease
Taxes:			
Property Taxes	\$ 3,186,787	\$ 2,093,972	\$ 1,092,815
Inheritance and Estate	7,390,493	5,950,023	1,440,470
Gasoline	149,262	129,161	20,101
Income (Individual)	28,179,178	23,877,776	4,301,402
Income (Corporations)	8,588,227	8,558,079	30,148
Cigarette and Tobacco	18,733,671	15,540,552	3,193,119
Sales	102,677,940	91,987,006	10,690,934
Corporations	459,601	404,528	55,073
Public Utilities	6,655,751	3,764,068	2,891,683
Insurance Companies	5,226,451	4,716,922	509,529
Amusements	28,424	20,801	7,623
Betting	1,673,506	1,736,304	( 62,798)
Other Business Taxes	224,208	225,596	( 1,388)
Poll	2,235	1,886	349
Other	209,249	202,584	6,665
Total Taxes	183,384,983	159,209,258	24,175,725
Other Revenues:			
Fines and Penalties	1,505,641	1,189,031	316,610
Use of Money and Property	2,492,891	2,326,664	166,227
From Other Agencies:			
Federal	(A) 3,621,869	49,590,946	(45,969,077)
Cities and Towns	127,576	1,556,424	( 1,428,848)
Private Sources	365,587	648,548	( 282,961)
Service Charges	4,016,743	4,339,740	( 322,997)
From Other State Funds:			
Profit from Liquor Sales	19,218,651	18,272,650	946,001
Other	3,354,804	2,971,984	382,820
Compensation for Sale or Loss of Property	60,971	426,005	( 365,034)
Total General Fund Revenue	<u>\$218,149,716</u>	<u>\$240,531,250</u>	<u>(\$22,381,534)</u>

(A) Federal funds received during the fiscal year 1971-72 were recorded in the Special Revenue Fund whereas during the prior fiscal year such funds were recorded in the General Fund.

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES BY CHARACTER**  
**FISCAL YEAR ENDED JUNE 30, 1972**

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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	Increase or Decrease 1972 vs 1971
Personal Services	\$ 6,714,719	\$1,942,402	\$ 3,111,076	\$1,560,037	\$ 3,061,286	\$20,444,500	\$ 4,609,470	\$1,357,958	\$	\$ 42,801,448	\$ 3,603,027
Contractual Services	2,438,802	847,946	1,354,299	563,166	1,734,186	1,853,842	1,910,829	278,691	97,671	11,079,432	993,534
Commodities	387,434	200,624	153,874	101,567	144,015	2,970,186	591,909	133,217		4,682,826	253,157
Grants	520,732	280,723	1,148,826	148,413	30,987,953	421,563	84,217,428	47,690	190,427	117,963,755	( 33,796,459)
Capital Expenditures	340,030	96,849	260,093	130,950	26,502	738,781	186,039	412,181		2,191,425	411,080
Debt Retirement									5,925,000	5,925,000	980,000
Interest Payments									5,395,738	5,395,738	624,627
Contributions and Transfers to:											
General Fund		2,445	15,000							17,445	17,445
Special Revenue											
Fund	2,963,245	10,000	651,277		213,122	62,561	555,556	56,240	5,662	4,517,663	3,588,300
Highway Fund		1,247,669			3,000					1,250,669	94,502
Working Capital											
Fund	28,500								15,000	43,500	( 982,791)
Public Service											
Enterprise Fund	31,403		4,476,705				40,000		36,000	4,584,108	4,094,642
Trust Funds	42,433		16,302				9,828,648		2,777,419	12,664,802	1,999,023
Bond Funds										11,981	( 1,038)
Other	410				2,805	( 24,363)				( 21,148)	( 35,375)
Total	<u>\$13,467,708</u>	<u>\$4,628,658</u>	<u>\$11,187,452</u>	<u>\$2,504,133</u>	<u>\$36,172,869</u>	<u>\$26,479,051</u>	<u>\$101,939,879</u>	<u>\$2,285,977</u>	<u>\$14,442,917</u>	<u>\$213,108,644</u>	
Increase or Decrease — 1972 vs 1971	<u>\$ 2,963,248</u>	<u>(\$ 538,704)</u>	<u>\$ 4,800,414</u>	<u>\$ 237,953</u>	<u>(\$43,305,305)</u>	<u>\$3,350,585</u>	<u>\$ 13,536,385</u>	<u>\$ 316,827</u>	<u>\$ 482,271</u>		<u>(\$18,156,326)</u>

# GENERAL FUND

## ANALYSIS OF SURPLUS

### FISCAL YEARS ENDED JUNE 30

	<u>1971 - 1972</u>	<u>1970 - 1971</u>	<u>Comparison</u>
Beginning Balance — July 1	\$ 3,302,751	\$11,638,118	(\$8,335,367)
Additions:			
Available Funds	\$227,880,779	\$241,431,903	(\$13,551,124)
Expenditures	<u>213,108,647</u>	<u>231,264,969</u>	<u>( 18,156,322)</u>
Excess of Available Funds			
Over Expenditures	14,772,132	10,166,934	4,605,198
Balance Forward — June 30	<u>11,849,711</u>	<u>7,456,970</u>	<u>4,392,741</u>
Unexpended Balance Lapsed			
Undedicated Revenue	210,615,246	185,288,586	25,326,660
Appropriations by Legislature	<u>212,440,193</u>	<u>179,003,770</u>	<u>33,436,423</u>
Excess of Undedicated			
Revenue Over Appropriations	( 1,824,947)	6,284,816	( 8,109,763)
Return of Advances and Loans	35,628	76,333	( 40,705)
Decrease in Reserve for Contingencies		3,168,747	( 3,168,747)
Decrease in Reserve for Legislative Appropriations	11,135,866		11,135,866
Adjustment of Prior Years Transactions	<u>563,493</u>	<u>184,867</u>	<u>378,626</u>
Total	16,135,212	24,062,845	( 7,927,633)
Deductions:			
Restoration of Contingent Account	589,263	467,208	122,055
Increase in Reserve for Legislative Appropriations		20,242,886	(20,242,886)
Restoration of Group Life Insurance Fund	<u>50,000</u>	<u>50,000</u>	
Total	<u>639,263</u>	<u>20,760,094</u>	<u>(20,120,831)</u>
Ending Balance — June 30	<u>\$15,495,949</u>	<u>\$ 3,302,751</u>	<u>\$12,193,198</u>

## HIGHWAY FUND

### Undedicated Revenue

Undedicated highway revenues are those funds collected and credited directly to the Unappropriated Surplus account of the General Highway Fund to become available for appropriation for highway purposes. The derivation of such funds and their percentage to the total collected are as follows:

	<u>This Year</u>	<u>Last Year</u>
Gasoline, Use Fuel and Motor Carrier Taxes	\$46,406,465 - 74.3%	\$39,038,349 - 71.5%
Motor Vehicle Registrations Fees and Licenses	14,907,692 - 23.9%	14,060,455 - 25.7%
Interest on Investments	591,010 - .9%	1,061,624 - 1.9%
Other Revenue	552,568 - .9%	445,056 - .9%
Total	<u>\$62,457,735 - 100.0%</u>	<u>\$54,605,484 - 100.0%</u>

### Dedicated Revenue

Dedicated revenue amounting to \$36,934,493 are those funds which are credited directly to specific operating accounts and are used in conjunction with appropriated funds and other credits, if any, for the continuance of authorized highway projects. The majority of dedicated funds were received from federal sources \$32,364,200 and municipal grants \$2,270,803 representing 93.8% of the total received. These two revenue items were credited directly and made a part of those funds available for highway and bridge construction.

## APPROPRIATIONS

Legislative appropriations for highway purposes for the fiscal year ended June 30, 1972 amounted to \$63,909,803, an increase of \$12,175,626 when compared with the previous year. As conditions and demands may warrant, additional funds are made available directly from the highway surplus account by authority of the Governor and Council upon request by the Highway Commission. The following schedule indicates those general service categories to which appropriations and transfers were made available.

### HIGHWAY FUND

#### APPROPRIATIONS AND TRANSFERS FROM SURPLUS

1971 - 72

	Legislative Appropriation	Transfer from Surplus	Total 1972	Total 1971	% of Total 1972	% of Total 1971
General Administration	\$ 2,915,352	\$ 17,400	\$ 2,932,752	\$ 1,922,358	4.5%	3.7%
Protection of Persons and Property	3,719,104	52,800	3,771,904	3,531,185	5.8%	6.7%
Highway & Bridge Administration	3,074,862	110,118	3,184,980	2,561,812	4.9%	5.0%
Highway & Bridge Construction	17,744,000	135,000	17,879,000	9,754,000	27.5%	18.6%
Highway & Bridge Maintenance	26,433,563	850,000	27,283,563	25,095,500	42.1%	47.8%
Highway & Bridge Other	130,937		130,937	90,128		
Miscellaneous	9,891,985	16,000	9,907,985	9,552,299	15.2%	18.2%
Totals	<u>\$63,909,803</u>	<u>\$1,181,318</u>	<u>\$65,091,121</u>	<u>\$52,507,282</u>	<u>100.0%</u>	<u>100.0%</u>

## HIGHWAY FUND

### AVAILABILITY OF FUNDS

Balance Brought Forward	\$ 36,909,558
Appropriations	63,909,804
Transfers from Surplus	1,181,318
Dedicated Revenue	36,934,493
Transfers from Other Accounts	<u>5,722,162</u>
	<u>\$144,657,335</u>

Of the 144.6 million of funds available 82.7% or 119.6 million were distributed to construction projects (86.4 million) and maintenance activities (33.2 million).

### APPROPRIATION AND ALLOCATION OF AVAILABLE FUNDS

1971 - 72

	Balances Forward	Legislative Appropriations	Transfers from Surplus	Dedicated Revenue	Transfers In	Total Available	% of Increase Over Prior Year
General Administration	\$ 28,948	\$ 2,915,352	\$ 17,400	\$ 800,505	\$ 34,125	\$ 3,796,330	69.6%
Protection of Persons and Property	505,903	3,719,104	52,800	1,911,689	198,529	6,388,025	7.9%
Highway and Bridge Administration	280,993	3,074,862	110,118	497,831	205,000	4,168,804	15.7%
Highway and Bridge Construction	31,460,881	17,744,000	135,000	32,910,484	4,109,978	86,360,343	( 2.9%)
Highway and Bridge Maintenance	4,223,473	26,433,563	850,000	570,465	1,174,530	33,252,031	5.8%
Highway and Bridge Other	409,360	130,938		243,519		783,817	.4%
Miscellaneous:							
Debt Retirement and Interest		6,731,018	16,000			6,747,018	.4%
Other		<u>3,160,967</u>				<u>3,160,967</u>	<u>4.2%</u>
	<u>\$36,909,558</u>	<u>\$63,909,804</u>	<u>\$1,181,318</u>	<u>\$36,934,493</u>	<u>\$5,722,162</u>	<u>\$144,657,335</u>	
% of Increase Over Prior Year	20.4%	23.5%	52.8%	3.4%	(73.0%)		



## EXPENDITURES

Highway fund expenditures for the fiscal year amounted to \$109,666,579, the majority being within the highway and bridge construction accounts. Expenditures for construction programs amounted to 59.7 million for the year, the majority of funds becoming available through the cost participation by the municipalities and the Federal Bureau of Public Roads in the aggregate amount of 32.8 million.

The following tabulation reflects a comparison of expenditures with the previous fiscal year in type of service and purpose:

<u>Type of Service</u>	<u>This Year (Millions)</u>	<u>Last Year (Millions)</u>
General Administration	\$ 3.2	\$ 2.1
Protection of Persons and Property	5.6	5.2
Highway and Bridge Administration	3.5	3.2
Highway and Bridge Construction	59.7	56.5
Highway and Bridge Maintenance	28.8	26.6
Highway and Bridge Other	.3	.3
Debt Retirement	4.3	3.7
Interest Payments	2.3	1.8
Miscellaneous	1.4	1.1

<u>Purpose</u>	<u>This Year (Millions)</u>	<u>Last Year (Millions)</u>
Personal Services	\$26.9	\$23.7
Contractual Services	14.4	12.9
Commodities	8.7	7.2
Grants	4.8	4.8
Capital Expenditures	45.4	44.4
Debt Retirement	4.3	3.7
Interest Payments	2.3	1.8
Cont. and Transfers	2.4	2.0

## BONDED DEBT

### (Highway Only)

Outstanding bonds of the Highway Fund at June 30, 1972 amounted to \$60,995,000 as compared with \$55,265,000. at the close of the prior fiscal year. The net increase of \$5,730,000. represents new issues of highway and bridge bonds of \$8,000,000. plus the transfer of the bonded debt of the Joshua Chamberlain and Jonesport-Beals bridges in the amounts of \$1,650,000. and \$450,000. respectively to the Highway Fund. Retirements of highway and bridge bonds during the fiscal period amounted to \$4,370,000.

# **HIGHWAY FUND – FINANCIAL STATEMENTS**

## **WHERE HIGHWAY DOLLARS COME FROM**

(Undedicated and Dedicated Revenue)

**FISCAL YEAR ENDED JUNE 30,**

<b><u>1972</u></b>				<b><u>1971</u></b>	
		<b><u>TAXES</u></b>			
\$46,406,465	46¢	Gasoline	\$39,038,349	42¢	
15,541,777	15¢	Motor Vehicle Registrations			
446,912	1¢	and Drivers Licenses	14,589,010	15¢	
		Other Taxes	371,259	1¢	
62,395,154	62¢	TOTAL TAXES	53,998,618	58¢	
32,364,200	33¢	FEDERAL GRANTS	34,102,883	37¢	
591,010	1¢	INCOME FROM INVESTMENTS	1,061,624	1¢	
2,270,803	2¢	CITY AND TOWN GRANTS	2,121,906	2¢	
1,771,060	2¢	OTHER REVENUE	1,570,632	2¢	
<u>\$99,392,227</u>	<u>\$1.00</u>	TOTAL REVENUE	<u>\$92,855,663</u>	<u>\$1.00</u>	

# WHERE HIGHWAY DOLLARS WERE SPENT

(Highway Fund Expenditures)

FISCAL YEARS ENDED JUNE 30,

<u>1972</u>			<u>1971</u>	
<u>BY TYPE OF SERVICE</u>				
\$ 3,264,121	3¢	General Administration	\$ 2,130,829	2¢
5,687,769	5¢	Protection of Persons and Property	5,280,546	5¢
3,572,516	3¢	Highway and Bridge Administration	3,276,878	3¢
59,728,888	55¢	Highway and Bridge Construction	56,520,300	56¢
28,880,016	26¢	Highway and Bridge Maintenance	26,610,288	26¢
4,370,000	4¢	Debt Retirement	3,705,000	4¢
2,377,017	2¢	Interest Costs	1,867,290	2¢
<u>1,786,252</u>	<u>2¢</u>	Other Expenditures	<u>1,519,123</u>	<u>2¢</u>
<u>\$109,666,579</u>	<u>\$1.00</u>	Total Expenditures (Service)	<u>\$100,910,254</u>	<u>\$1.00</u>
<u>BY TYPE OF EXPENSE</u>				
\$ 26,951,124	25¢	Personal Services	\$ 23,774,596	24¢
14,400,790	13¢	Contractual Services	12,996,554	13¢
8,796,815	8¢	Commodities	7,209,901	7¢
4,870,980	4¢	Grants	4,859,443	5¢
45,446,178	41¢	Capital Expenditures	44,436,445	43¢
4,370,000	4¢	Debt Retirement	3,705,000	4¢
2,377,017	2¢	Interest Costs	1,867,290	2¢
<u>2,453,675</u>	<u>3¢</u>	Contributions and Transfers To Other Funds	<u>2,061,025</u>	<u>2¢</u>
<u>\$109,666,579</u>	<u>\$1.00</u>	Total Expenditures (Type)	<u>\$100,910,254</u>	<u>\$1.00</u>

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

	<u>1972</u>	<u>1971</u>
<u>ASSETS</u>		
Equity In Treasurer's Demand		
Cash and/or Investments	\$ 1,317,880	\$ 1,495,178
Cash - Other	20,153	4,950
Investments - Securities	11,177,876	13,149,842
Accounts Receivable:		
Tax Accounts	\$ 3,454,224	\$ 1,861,172
Due From Federal Government	5,874,926	7,352,274
Other	<u>152,933</u>	<u>918,548</u>
	9,482,083	10,131,994
Less:		
Allowance for Losses	<u>35,340</u>	<u>36,582</u>
Net Accounts Receivable	9,446,743	10,095,412
Due From Other Funds (Contra)		80,000
Working Capital Advances to		
Other Funds (Contra)	9,315,965	9,351,389
Due From Portland Terminal		
Company (Contra)	908,242	951,951
Other Assets	815	1,475
Due From Proceeds of Bonds		
Not Issued	<u>13,500,000</u>	<u>21,500,000</u>
Total Assets	<u>\$45,687,674</u>	<u>\$56,630,197</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 205,546	\$ 112,602
Due to Other Funds	56,194	66,416
Other Current Liabilities	<u>102,478</u>	<u>106,650</u>
Total Liabilities	<u>364,218</u>	<u>285,668</u>
<u>RESERVES</u>		
Authorized Expenditures:		
Encumbered	12,433,253	14,415,372
Unencumbered	<u>16,245,178</u>	<u>22,492,420</u>
	28,678,431	36,907,792
Portland Terminal Company -		
Payments (Contra)	908,242	951,951
Legislative Appropriations	<u>2,000,000</u>	<u>6,000,000</u>
Total Reserves	<u>31,586,673</u>	<u>43,859,743</u>

## HIGHWAY FUND – continued

### SURPLUS

Appropriated:		
Advances to Other Funds		
(Contra)	\$ 9,315,965	\$ 9,351,389
Advances to Toll Bridges		
(Contra)		80,000
Plant Nursery	19,603	22,238
Unappropriated	<u>4,401,215</u>	<u>3,031,159</u>
Total Surplus	<u>13,736,783</u>	<u>12,484,786</u>
Total Liabilities, Reserves and Surplus	<u>\$45,687,674</u>	<u>\$56,630,197</u>

**HIGHWAY FUND**  
**COMPARATIVE STATEMENT OF OPERATIONS**  
**FISCAL YEARS ENDED JUNE 30,**

	<u>1972</u>	<u>1971</u>
Balance Forward (Adj.) –		
July 1, 1971	\$36,909,559	\$30,644,122
Legislative Appropriations	63,909,804	51,734,176
Transfers From Highway Surplus	1,181,318	773,105
Dedicated Revenue	36,934,493	38,250,179
Transfers From Other		
Appropriations	5,722,161	21,230,228
Transfers to Other		
Appropriations	<u>( 5,722,161)</u>	<u>( 3,230,228)</u>
Available Funds	\$138,935,174	\$139,401,582
Expenditures	<u>109,666,579</u>	<u>100,910,253</u>
Balances:		
Lapsed	590,164	1,583,537
Carried –		
Encumbered	12,433,253	14,415,372
Unencumbered	<u>16,245,178</u>	<u>22,492,420</u>
Total	<u>\$ 29,268,595</u>	<u>\$ 38,491,329</u>

**HIGHWAY FUND**  
**STATEMENT OF OPERATIONS BY SERVICE CATEGORY**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	General Administration	Protection of Persons and Property	Highway and Bridge Administration	Highway and Bridge Construction	Highway and Bridge Maintenance	Highway and Bridge Other	Debt Retirement	Interest Payments	Miscellaneous	Total
Balance Forward (Adj.) — July 1, 1971	\$ 28,948	\$ 505,903	\$ 280,993	\$31,460,881	\$ 4,223,473	\$409,360	\$	\$	\$	\$ 36,909,558
Additions:										
Appropriations	2,915,352	3,719,104	3,074,862	17,744,000	26,433,563	130,937	4,370,000	2,361,018	3,160,967	63,909,803
Transfers From —										
Unappropriated Surplus	17,400	52,800	110,118	135,000	850,000			16,000		1,181,318
Other Appropriations	34,125	198,529	205,000	4,109,978	1,174,530					5,722,162
Revenue	800,505	1,911,689	497,831	32,910,483	570,465	243,520				36,934,493
Total Additions	<u>3,767,382</u>	<u>5,882,122</u>	<u>3,887,811</u>	<u>54,899,461</u>	<u>29,028,558</u>	<u>374,457</u>	<u>4,370,000</u>	<u>2,377,018</u>	<u>3,160,967</u>	<u>107,747,776</u>
Total Available	<u>\$3,796,330</u>	<u>\$6,388,025</u>	<u>\$4,168,804</u>	<u>\$86,360,342</u>	<u>\$33,252,031</u>	<u>\$783,817</u>	<u>\$4,370,000</u>	<u>\$2,377,018</u>	<u>\$3,160,967</u>	<u>\$144,657,334</u>
Deductions:										
Expenditures	33,264,121	\$5,687,769	\$3,572,517	\$59,728,888	\$28,880,016	\$330,375	\$4,370,000	\$2,377,018	\$1,455,877	\$109,666,581
Transfers to —										
Other Appropriations				4,073,709	12,456	2,342			1,633,654	5,722,161
Total Deductions	3,264,121	5,687,769	3,572,517	63,802,597	28,892,472	332,717	4,370,000	2,377,018	3,089,531	115,388,742
Balances — June 30, 1972:										
Lapsed	140,339	201,043	177,345						71,436	590,163
Carried Forward	<u>391,870</u>	<u>499,213</u>	<u>418,942</u>	<u>22,557,745</u>	<u>4,359,559</u>	<u>451,100</u>				<u>28,678,429</u>
Total	<u>\$3,796,330</u>	<u>\$6,388,025</u>	<u>\$4,168,804</u>	<u>\$86,360,342</u>	<u>\$33,252,031</u>	<u>\$783,817</u>	<u>\$4,370,000</u>	<u>\$2,377,018</u>	<u>\$3,160,967</u>	<u>\$144,657,334</u>

**HIGHWAY FUND**  
**COMPARISON OF REVENUE**  
**FISCAL YEARS ENDED JUNE 30,**

	<u>1972</u>	<u>1971</u>	<u>Increase or Decrease</u>
Taxes:			
Property Taxes	\$ 4,142	\$ 6,100	(\$ 1,958)
Gasoline	46,406,465	39,038,349	7,368,116
Amusements	16,657	14,820	1,837
Specific Business	33,402	34,333	( 931)
Motor Vehicles	15,541,777	14,589,011	952,766
Other	<u>392,711</u>	<u>316,005</u>	<u>76,706</u>
Total Taxes	62,395,154	53,998,618	8,396,536
Other Revenues:			
Fines and Penalties	135,217	117,616	17,601
Use of Money and Property	591,010	1,061,624	( 470,614)
From Other Agencies:			
Federal Government	32,364,200	34,102,883	( 1,738,683)
Cities, Towns and Counties	2,270,803	2,121,906	148,897
Private Sources	1,132	( 133)	1,265
Service Charges	340,551	281,235	59,316
Contributions From Other State Funds	1,281,447	1,156,167	125,280
Compensation for Sale or Loss of Property	<u>12,713</u>	<u>15,747</u>	<u>( 3,034)</u>
Total	<u>\$99,392,227</u>	<u>\$92,855,663</u>	<u>\$6,536,564</u>



**HIGHWAY FUND**  
**STATEMENT OF EXPENDITURES BY CHARACTER**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	<u>General Administration</u>	<u>Protection of Persons and Property</u>	<u>Highway and Bridge Administration</u>	<u>Highway and Bridge Construction</u>	<u>Highway and Bridge Maintenance</u>	<u>Highway and Bridge Other</u>	<u>Miscellaneous</u>	<u>Total 1972</u>	<u>Increase or Decrease 1972 vs 1971</u>
Personal Services	\$1,445,403	\$3,325,099	\$2,221,000	\$ 8,418,066	\$11,436,150	\$105,407	\$	\$ 26,951,125	\$3,176,529
Contractual Services	698,386	776,840	990,944	4,507,892	7,332,761	93,966		14,400,789	1,404,235
Commodities	629,850	135,889	148,995	1,096,051	6,678,778	107,250		8,796,813	1,586,912
Grants		367,703	118,625	1,572,724	2,795,432	16,496		4,870,980	11,537
Capital Expenditures	176,424	435,286	92,952	44,098,107	636,895	6,514		45,446,178	1,009,733
Debt Retirement							4,370,000	4,370,000	665,000
Interest Payments							2,377,018	2,377,018	509,728
Contributions and Transfers to:									
General Fund	219,689	24,678						244,367	( 3,570)
Special Revenue Fund	7,583							7,583	5,761
Highway Fund				36,048				36,048	36,048
Public Service Enterprises							39,213	39,213	( 2,543)
Trust Funds	86,785	622,274				741	1,416,664	2,126,464	356,954
	<u>\$3,264,120</u>	<u>\$5,687,769</u>	<u>\$3,572,516</u>	<u>\$59,728,888</u>	<u>\$28,880,016</u>	<u>\$330,374</u>	<u>\$8,202,895</u>	<u>\$109,666,578</u>	
Increase or Decrease — 1972 vs 1971	<u>\$1,133,291</u>	<u>\$ 407,223</u>	<u>\$ 295,638</u>	<u>\$ 3,208,588</u>	<u>\$ 2,269,541</u>	<u>(\$31,475)</u>	<u>\$1,473,518</u>		<u>\$8,756,324</u>

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

	<u>1972</u>	<u>1971</u>
Beginning Balance — July 1	\$3,031,160	\$ 5,586,435
Additions:		
Available Funds	\$138,935,174	\$139,401,583
Expenditures	<u>109,666,579</u>	<u>100,910,253</u>
Excess of Available Funds Over Expenditures	29,268,595	38,491,330
Balance Forward — June 30	<u>28,678,431</u>	<u>36,907,792</u>
Unexpended Balance Lapsed	590,164	1,583,538
Undedicated Revenue	62,457,735	54,605,484
Legislative Appropriations	<u>63,909,803</u>	<u>51,734,177</u>
Excess of Undedicated Revenue Over Appropriations	(1,452,068)	2,871,307
Return of Advances:		
Joshua Chamberlain Bridge	39,586	50,000
Portland Terminal Company	43,709	43,709
Decrease in Reserves, Contingencies, etc.	10,221	
Adjustment of Prior Years Transactions	9,336	6,594
Decrease in Reserve for Legislative Appropriations	<u>4,000,000</u>	
Total Additions	<u>3,240,948</u>	<u>4,555,148</u>
Total Available	6,272,108	10,141,583
Deductions:		
Apportionments from Surplus by Highway Commission	1,181,318	773,105
Working Capital Advances — Highway Garage	689,575	324,700
Increase in Reserves, Contingencies, etc.		12,618
Increase in Reserve for Legislative Appropriations		<u>6,000,000</u>
Total Deductions	<u>1,870,893</u>	<u>7,110,423</u>
Ending Balance — June 30, 1972	<u>\$4,401,215</u>	<u>\$ 3,031,160</u>

**HIGHWAY FUND – BONDED DEBT  
ISSUES AND RETIREMENTS  
FISCAL YEAR ENDED JUNE 30, 1972**

	Outstanding Bonds June 30, 1971	Issued	Retired	Outstanding Bonds June 30, 1972
Highway and Bridge Bonds	\$52,465,000	\$ 6,000,000	\$3,945,000	\$54,520,000
Androscoggin River Bridge	2,500,000	2,000,000	125,000	4,375,000
Passagassawaukeag River Bridge	300,000		300,000	
Joshua Chamberlain Bridge *		1,650,000		1,650,000
Jonesport-Beals Bridge *		450,000		450,000
	<u>\$55,265,000</u>	<u>\$10,100,000</u>	<u>\$4,370,000</u>	<u>\$60,995,000</u>

\* Chapter 146 – Private and Special Laws of 1967 and Chapter 123 – Private and Special Laws of 1971 removed the payment of tolls from the Jonesport-Beals Bridge and the Joshua Chamberlain Bridge (Bangor-Brewer) respectively at which time the Highway Fund assumed the balance of bonds payable.

**EMPLOYMENT SECURITY FUND**

The general provisions of the Employment Security Law are prescribed by Title 26, Section 1942, Maine Revised Statutes Annotated of 1964. The general purpose of this law being to provide for public employment offices in affiliation with a nationwide 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.

**REVENUE**

Revenue credited to the employment security fund for the fiscal year amounted to \$24,951,927 an increase of \$10,824,425 when compared to the previous year. The majority of the increase is reflected in employee taxes collected and the interest earned on the unemployment trust funds.

**EXPENDITURES**

Expenditures for unemployment benefits were \$37,281,619 for the year which represented an increase of 30% over that of the prior year. A contributing factor to the increase in benefits paid is the upward adjustment of maximum amounts allowable for periods of unemployment.

**EMPLOYMENT SECURITY FUND - FINANCIAL STATEMENTS**

**EMPLOYMENT SECURITY COMMISSION**

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

**FISCAL YEARS ENDED JUNE 30,**

<u>1972</u>			<u>1971</u>	
\$15,243,010	61¢	Employers Tax	\$10,097,441	70¢
53,563		Fines and Penalties	34,320	1¢
5,453,434	22¢	Interest Earned	1,529,827	11¢
4,160,950	17¢	Federal Grants	2,424,904	17¢
<u>40,970</u>		Service Charges	<u>41,010</u>	<u>1¢</u>
<u>\$24,951,927</u>	<u>\$1.00</u>		<u>\$14,127,502</u>	<u>\$1.00</u>

**MAINE EMPLOYMENT SECURITY COMMISSION**  
**STATEMENT OF OPERATIONS BY FUND**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	<u>Clearing Account</u>	<u>Trust Fund Account</u>	<u>Benefit Paym't. Account</u>	<u>Total</u>
Balance Forward (Adj.) 7/1/71	\$ 35,567	\$26,794,093	\$ 363,894	\$27,193,554
Revenue:				
Employers Tax	15,243,010			15,243,010
Interest Earned		5,453,434		5,453,434
Federal Grants		884,747	3,276,203	4,160,950
Fines and Penalties	53,563			53,563
Miscellaneous	40,970			40,970
Transfers:				
To Trust Fund	(15,317,470)	15,317,470		
To Benefit Paym't Account		(34,517,086)	34,517,086	
To Special Revenue Fund		( 56,962)		( 56,962)
Total Available	55,640	13,875,696	38,157,183	52,088,519
Expenditures:				
Benefits Paid			37,281,619	37,281,619
Balance — June 30, 1972	<u>\$ 55,640</u>	<u>\$13,875,696</u>	<u>\$ 875,564</u>	<u>\$14,806,900</u>

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

	<u>1972</u>	<u>1971</u>
<u>ASSETS</u>		
Equity in		
Treasurer's Demand		
Cash and/or Investments	\$ 944,296	\$ 404,880
Deposits with Federal Government	13,875,696	26,794,093
Accounts Receivable:		
Building Fund Advance	\$431,877	\$472,847
Other	359,010	250,017
	<u>790,887</u>	<u>722,864</u>
Less:		
Accounts Receivable Reserves	<u>790,887</u>	<u>722,864</u>
Total Assets	<u>\$14,819,992</u>	<u>\$27,198,973</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 13,092	\$ 5,552
<u>RESERVES</u>		
Reserve for Authorized Expenditures	<u>14,806,900</u>	<u>27,193,421</u>
Total Liabilities and Reserves	<u>\$14,819,992</u>	<u>\$27,198,973</u>

## SPECIAL REVENUE FUND

The Special Revenue Fund is established to account for funds 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.

### DEDICATED REVENUE

Dedicated revenue received and credited for the fiscal year ending June 30, 1972 amounted to \$135,770,832, an increase of \$83,718,452 when compared to the previous year. This comparison reflects an abnormal increase due to the fact that federal funds received for public assistance programs during fiscal 71-72 were recorded in the Special Revenue Fund whereas during the prior year such funds were recorded in the General Fund. The State Controller, in order to effect better accountability, has credited these funds within the Special Revenue Fund and will continue to be credited therein, in order to facilitate the distribution of charges between federal funds within the Special Revenue Fund and State's matching portion within the General Fund. Of the revenue recorded in the Special Revenue Fund during 1971-72 year, 85% was represented by federal grants.

### AVAILABILITY OF FUNDS

Funds available for use by the Special Revenue Fund are derived from unused balance brought forward from the prior year, dedicated revenue, and transfers from other accounts within the fund. The following tabulation indicates those general service categories wherein the available funds were distributed:

	Balance Forward (Adj.)	Revenue	Transfers
General Administration	\$ 837,312	\$ 4,790,531	\$ 379,891
Protection of Persons and Property	1,585,107	6,135,522	19,000
Development and Conservation	4,530,085	11,147,950	218,953
Health and Sanitation	288,796	1,993,192	30,000
Social Services	1,111,082	86,531,243	209,403
Mental Health and Corrections	1,095,991	3,499,514	257,439
Education	548,897	20,341,714	922,084
Culture, History and Recreation	527,000	1,331,166	51,927
Contributions and Transfers			86,967
	<u>\$10,524,270</u>	<u>\$135,770,832</u>	<u>\$2,175,664</u>

Of the 148.4 million available 109.6 million or 73.86% was within the categories for social services and education.

## SPECIAL REVENUE FUND – Cont.

### EXPENDITURES

Expenditures from Special Revenue funds for the fiscal year amounted to \$122,649,-033.

Expenditures from the Social Service category represented 64.61% (79.2 million) of the amount expended, the majority being within the commodities and grants classifications. Funds disbursed for grants include unemployment benefits paid and the expenditure of public assistance funds.

The reserves of the Special Revenue Fund at June 30, 1972 amounted to \$23,784,029. Of this amount \$4,344,089 was reserved for the liquidation of encumbrances. The uncommitted fund balance amounted to \$19,358,940 and \$81,000. represented unreturned advances to other accounts within the fund.

### SPECIAL REVENUE FUND – FINANCIAL STATEMENTS

#### WHERE SPECIAL REVENUE DOLLARS COME FROM

(Dedicated Revenue – Special Revenue Fund)

#### FISCAL YEAR ENDING JUNE 30,

1972			1971	
		<u>TAXES</u>		
\$ 1,697,774	1¢	Maine Forestry District	\$ 1,340,761	3¢
942,678	1¢	Specific Business	842,629	2¢
3,258,346	2¢	Hunting and Fishing	3,126,811	6¢
<u>2,507,797</u>	<u>2¢</u>	Other	<u>2,291,102</u>	<u>4¢</u>
8,406,595	6¢	TOTAL TAXES	7,601,303	15¢
115,582,726	85¢	FEDERAL GRANTS	37,368,937	72¢
1,002,040	1¢	MUNICIPAL GRANTS	611,884	1¢
310,018	1¢	PRIVATE SOURCES	663,829	1¢
5,482,496	4¢	SERVICE CHARGES	4,709,493	9¢
4,735,299	3¢	CONT. FROM OTHER FUNDS	896,969	2¢
<u>251,658</u>		OTHER REVENUE	<u>199,965</u>	
<u>\$135,770,832</u>	<u>\$1.00</u>		<u>\$52,052,380</u>	<u>\$1.00</u>

## HOW SPECIAL REVENUE DOLLARS ARE SPENT

### Expenditures – Special Revenue Fund

### FISCAL YEARS ENDED JUNE 30,

<u>1972</u>		<u>BY TYPE OF SERVICE</u>	<u>1971</u>	
\$ 1,307,494	1¢	General Administration	\$ 1,198,662	2¢
5,528,230	5¢	Protection of Persons and Property	4,095,145	8¢
10,428,250	9¢	Development and Conservation	9,238,116	18¢
1,911,554	2¢	Health and Sanitation	2,070,289	4¢
\$ 79,241,106	64¢	Social Services	14,581,007	29¢
2,700,828	2¢	Mental Health	2,228,067	5¢
20,180,500	16¢	Education	15,975,564	31¢
1,264,104	1¢	Culture, History and Recreation	1,268,101	2¢
86,967	—	Miscellaneous	316,057	1¢
<u>\$122,649,033</u>	<u>\$1.00</u>	Total Expenditures (Service)	<u>\$50,971,008</u>	<u>\$1.00</u>
 <u>BY TYPE OF EXPENSE</u>				
\$ 20,770,814	17¢	Personal Services	\$16,211,374	32¢
9,706,406	8¢	Contractual Services	8,258,558	16¢
7,611,262	6¢	Commodities	1,037,622	2¢
80,357,810	66¢	Grants	19,735,254	39¢
1,834,934	1¢	Capital Expenditures	1,965,456	4¢
2,367,807	2¢	Contributions and Transfers to Other Funds	3,762,744	7¢
<u>\$122,649,033</u>	<u>\$1.00</u>		<u>\$50,971,008</u>	<u>\$1.00</u>



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

	<u>1972</u>	<u>1971</u>
<u>ASSETS</u>		
Equity in Treasurers Demand		
Cash and/or Investments	\$13,684,708	\$ 3,636,857
Cash – Other	8,013,425	6,457,840
Accounts Receivable:		
Tax Accounts	\$ 197,328	\$ 195,924
Other	<u>1,577,723</u>	<u>1,160,165</u>
	1,775,051	1,356,089
Less:		
Allowance for Losses	<u>24,134</u>	<u>17,928</u>
Net Accounts Receivable	1,750,917	1,338,161
Due From Other Funds	1,580,779	1,223,543
Investments – Mortgage		
Loans	10,422	
Amount Necessary to Retire		
Debt	686,719	
Other Assets	<u>30,511</u>	<u>76,925</u>
Total Assets	<u>\$25,757,481</u>	<u>\$12,733,326</u>
<u>LIABILITIES</u>		
Accounts Payable	\$1,803,530	\$ 934,503
Due to Other Funds	30,103	30,177
Other Current Liabilities	<u>139,819</u>	<u>1,236,724</u>
Total Liabilities	<u>1,973,452</u>	<u>2,201,404</u>
<u>RESERVES</u>		
Advance to Other Funds	81,000	81,000
Authorized Expenditures		
Encumbered	4,344,089	2,299,803
Fund Balance	<u>19,358,940</u>	<u>8,151,119</u>
Total Reserves	<u>23,784,029</u>	<u>10,531,922</u>
Total Liabilities and		
Reserves	<u>\$25,757,481</u>	<u>\$12,733,326</u>

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

	<u>1972</u>	<u>1971</u>
Balance Forward (Adj.) – July 1	\$10,524,268	\$ 9,104,779
Dedicated Revenue	135,770,832	52,052,380
Transfers:		
From Other Appropriations	\$ 2,175,664	\$2,965,718
To Other Appropriations	<u>( 2,118,702)</u>	<u>(2,700,948)</u>
	56,962	264,770
Available Funds	146,352,062	61,421,929
Expenditures	<u>122,649,033</u>	<u>50,971,007</u>
Balance – June 30		
Encumbered	4,344,089	2,299,803
Fund Balance	<u>19,358,940</u>	<u>8,151,119</u>
Total	<u>\$23,703,029</u>	<u>\$10,450,922</u>

**SPECIAL REVENUE FUND**  
**STATEMENT OF OPERATIONS BY SERVICE CATEGORY**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	<u>General Administration</u>	<u>Protection of Persons and Property</u>	<u>Development and Conservation</u>	<u>Health and Sanitation</u>	<u>Social Services</u>	<u>Mental Health</u>	<u>Education</u>	<u>Culture, History and Recreation</u>	<u>Miscellaneous</u>	<u>Total</u>
Balances Forward (Adj.)- July 1, 1971	<u>\$837,312</u>	<u>\$1,585,107</u>	<u>\$ 4,530,084</u>	<u>\$ 288,796</u>	<u>\$ 1,111,082</u>	<u>\$1,095,991</u>	<u>\$ 548,897</u>	<u>\$ 527,000</u>	<u>\$</u>	<u>\$ 10,524,269</u>
Additions:										
Revenues	<u>4,790,531</u>	<u>6,135,522</u>	<u>11,147,949</u>	<u>1,993,192</u>	<u>86,531,243</u>	<u>3,499,514</u>	<u>20,341,714</u>	<u>1,331,166</u>		<u>135,770,831</u>
Transfer From Other Appropriations	<u>379,891</u>	<u>19,000</u>	<u>218,953</u>	<u>30,000</u>	<u>209,403</u>	<u>257,439</u>	<u>922,084</u>	<u>51,927</u>	<u>86,967</u>	<u>2,175,664</u>
Total Additions	<u>5,170,422</u>	<u>6,154,522</u>	<u>11,366,902</u>	<u>2,023,192</u>	<u>86,740,646</u>	<u>3,756,953</u>	<u>21,263,798</u>	<u>1,383,093</u>	<u>86,967</u>	<u>137,946,495</u>
Total Available	<u>\$6,007,734</u>	<u>\$7,739,629</u>	<u>\$15,896,986</u>	<u>\$2,311,988</u>	<u>\$87,851,728</u>	<u>\$4,852,944</u>	<u>\$21,812,695</u>	<u>\$1,910,093</u>	<u>\$ 86,967</u>	<u>\$148,470,764</u>
Deductions:										
Expenditures	<u>\$1,307,494</u>	<u>\$5,528,230</u>	<u>\$10,428,250</u>	<u>\$1,911,554</u>	<u>\$79,241,106</u>	<u>\$2,700,828</u>	<u>\$20,180,500</u>	<u>\$1,264,104</u>	<u>\$ 86,967</u>	<u>\$122,649,033</u>
Transfer to Other Appropriations	<u>351,319</u>	<u>244,968</u>	<u>153,709</u>	<u>80,000</u>	<u>58,815</u>	<u>328,840</u>	<u>899,378</u>	<u>1,673</u>		<u>2,118,702</u>
Total Deductions	<u>1,658,813</u>	<u>5,773,198</u>	<u>10,581,959</u>	<u>1,991,554</u>	<u>79,299,921</u>	<u>3,029,668</u>	<u>21,079,878</u>	<u>1,265,777</u>	<u>86,967</u>	<u>124,767,735</u>
Balance - June 30, 1972	<u>4,348,921</u>	<u>1,966,431</u>	<u>5,315,027</u>	<u>320,434</u>	<u>8,551,807</u>	<u>1,823,276</u>	<u>732,817</u>	<u>644,316</u>		<u>23,703,029</u>
	<u>\$6,007,734</u>	<u>\$7,739,629</u>	<u>\$15,896,986</u>	<u>\$2,311,988</u>	<u>\$87,851,728</u>	<u>\$4,852,944</u>	<u>\$21,812,695</u>	<u>\$1,910,093</u>	<u>\$ 86,967</u>	<u>\$148,470,764</u>

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

	<u>1972</u>	<u>1971</u>	<u>Increase or Decrease</u>
<b>Taxes:</b>			
Property	\$ 1,697,774	\$ 1,340,761	\$ 357,013
Gasoline	356,011	293,010	63,001
Selective Sales	490,847	460,520	30,327
Insurance Companies	342,583	327,695	14,888
Banks	135,919	116,175	19,744
Amusements	2,415	2,510	( 95)
Betting		30	( 30)
Other Business	942,678	842,629	100,049
Motor Vehicle Licenses	540,286	425,303	114,983
Hunting and Fishing Licenses	3,258,346	3,126,811	131,535
Other	<u>639,736</u>	<u>665,859</u>	<u>( 26,123)</u>
Total Taxes	8,406,595	7,601,303	805,292
<b>Other Revenues:</b>			
Fines and Penalties	140,296	145,162	( 4,866)
Use of Money and Property	155	50	105
<b>From Other Agencies:</b>			
Federal	(A) 115,582,726	37,368,937	78,213,789
Municipalities	1,002,040	611,884	390,156
Private Sources	310,018	663,829	( 353,811)
Service Charges	5,482,497	4,709,493	773,004
Contributions From Other Funds	4,735,299	896,969	3,838,330
Compensation for Sale or Loss of Property	<u>111,206</u>	<u>54,753</u>	<u>56,453</u>
Total Revenue	<u>\$135,770,832</u>	<u>\$52,052,380</u>	<u>\$83,718,452</u>

(A) Federal funds received during the fiscal year 1971-72 were recorded in the Special Revenue Fund whereas during the prior fiscal year such funds were recorded in the General Fund.

**SPECIAL REVENUE FUND**  
**STATEMENT OF EXPENDITURES BY CHARACTER**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	<u>General Admin- istration</u>	<u>Protection of Persons and Property</u>	<u>Development and Conservation</u>	<u>Health and Sanitation</u>	<u>Social Services</u>	<u>Mental Health</u>	<u>Education</u>	<u>Culture, History and Recreation</u>	<u>Miscellaneous</u>	<u>Total</u>	<u>Increase or Decrease 1972 vs 1971</u>
Personal Services	\$ 535,267	\$2,342,485	\$ 4,101,875	\$ 809,975	\$ 8,659,769	\$ 824,373	\$ 3,194,272	\$ 302,797	\$	\$ 20,770,813	\$ 4,559,439
Contractual Services	662,870	955,484	2,770,742	366,241	3,555,525	470,334	767,923	157,286		9,706,405	1,447,847
Commodities	64,718	60,965	373,627	158,150	6,636,628	36,583	189,883	90,708		7,611,262	6,573,640
Grants		1,962,642	1,676,262	508,102	59,421,040	790,785	15,672,647	326,333		80,357,811	60,622,557
Capital Expenditures	29,825	23,885	948,906	11,327	270,830	112,908	70,800	366,455		1,834,936	( 130,520)
Contributions and Transfers:											
General Fund			68,957		196,326	443,092	185,887	2,556		896,818	( 1,586,211)
Special Revenue Fund											( 160,000)
Highway Fund			33,778							33,778	33,778
Bond Fund									5,294	5,294	( 56,967)
Trust Fund	14,814	182,768	454,103	57,759	500,987	22,754	99,089	17,969	81,673	1,431,916	374,462
Total	<u>\$1,307,494</u>	<u>\$5,528,229</u>	<u>\$10,428,250</u>	<u>\$1,911,554</u>	<u>\$79,241,105</u>	<u>\$2,700,829</u>	<u>\$20,180,501</u>	<u>\$1,264,104</u>	<u>\$ 86,967</u>	<u>\$122,649,033</u>	
Increase or Decrease 1972 vs 1971	<u>\$ 108,832</u>	<u>\$1,433,084</u>	<u>\$ 1,190,134</u>	<u>(\$158,735)</u>	<u>\$64,660,098</u>	<u>\$ 472,762</u>	<u>\$ 4,204,937</u>	<u>(\$ 3,997)</u>	<u>(\$229,090)</u>		<u>\$71,678,025</u>

## **CAPITAL PROJECT FUND**

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

Bonds unmatured at July 1, 1971 amounted to \$103,110,000. During the fiscal year 1971-72 bonds were issued in the amount of \$31,000,000 while payments of matured bonds totaled \$5,925,000 leaving an unmatured balance at June 30, 1972 of \$128,185,000.

The following schedules indicate the sources of available funds together with purpose of expenditure for each service category:

**CAPITAL PROJECT FUND**  
**DERIVATION OF RECEIPTS**  
**FISCAL YEAR ENDED JUNE 30, 1972**

<u>1972</u>			<u>1971</u>	
\$ 542,274	2¢	Interest Earned	\$ 1,123,111	5¢
911,393	3¢	Federal Grants	2,535,402	11¢
		Service Charges	24,630	
		From Other State Funds –		
34,426		General Fund	13,019	
5,294		Special Revenue Fund	62,261	
		Compensation for Sale or		
11,625		Loss of Property	1,503	
		Non-Revenue Receipts –		
<u>31,000,000</u>	<u>95¢</u>	Sale of Bonds	<u>19,585,000</u>	<u>84¢</u>
<u>\$32,505,012</u>	<u>\$1.00</u>		<u>\$23,344,926</u>	<u>\$1.00</u>

**CAPITAL PROJECT FUND**  
**ALLOCATION OF EXPENDITURES**  
**FISCAL YEARS ENDING JUNE 30,**

<u>1972</u>		<u>TYPE OF SERVICE</u>	<u>1971</u>	
\$ 2,100,000	7¢	Debt Service:		
4,750,000	15¢	Trans. to General Fund		
		Trans. to Public Service		
2,500,000	8¢	Enterprise Fund		
17,841		Bond Maturities	\$ 3,597	
139,343		Protection of Persons & Prop.	237,848	1¢
6,873,202	21¢	Development & Conservation	4,677,175	21¢
103,958		Health and Sanitation	157,456	1¢
1,294,014	4¢	Social Services	2,281,116	10¢
13,013,985	41¢	Mental Health	12,454,541	55¢
1,200,847	4¢	Education	2,722,473	12¢
		Culture, History & Recreation		
<u>\$31,993,190</u>	<u>\$1.00</u>	Total Expenditures (Services)	<u>\$22,534,206</u>	<u>\$1.00</u>

		<u>TYPE OF EXPENSE</u>		
\$ 14,920		Personal Services	\$ 22,702	
141,480		Contractual Services	110,284	1¢
14,514		Commodities	14,464	
17,899,365	56¢	Grants	15,818,796	70¢
4,572,911	14¢	Capital Expenditures	6,567,918	29¢
2,500,000	8¢	Bond Maturities		
		Transfers to:		
2,100,000	7¢	General Fund		
4,750,000	15¢	Public Service Enterprise Fd.		
		Trust Funds	42	
<u>\$31,993,190</u>	<u>\$1.00</u>		<u>\$22,534,206</u>	<u>\$1.00</u>



**CAPITAL PROJECT FUND**  
**STATEMENT OF OPERATIONS BY SERVICE CATEGORY**  
**FISCAL YEAR ENDED JUNE 30, 1972**

<u>AVAILABLE FUNDS</u>	<u>Balance Forward (Adj.)</u>	<u>Sale of Securities</u>	<u>Revenue</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Balance</u>
Debt Service	\$ 2,738,140	\$ 7,250,000	\$ 542,274	\$10,530,414	\$9,350,000	\$ 1,180,414
Protection of Persons and Property	65,251		2,445	67,696	17,841	49,855
Development and Conservation	1,169,222			1,169,222	139,343	1,029,879
Health and Sanitation	8,920,839	10,000,000		18,920,839	6,873,202	12,047,637
Social Services	428,236			428,236	103,957	324,279
Mental Health and Corrections	1,640,537		225,981	1,866,518	1,294,014	572,504
Education	8,068,818	13,000,000	302,039	21,370,857	13,013,984	8,356,873
Culture, History and Recreation	1,145,770	750,000	432,272	2,328,042	1,200,847	1,127,195
Miscellaneous	440			440		440
<b>TOTAL</b>	<u>\$24,177,253</u>	<u>\$31,000,000</u>	<u>\$1,505,011</u>	<u>\$56,682,264</u>	<u>\$31,993,188</u>	<u>\$24,689,076</u>

**CAPITAL PROJECT FUND**  
**STATEMENT OF EXPENDITURES BY CHARACTER**  
**FISCAL YEAR ENDED JUNE 30, 1972**

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<u>EXPENDITURES</u>	<u>Personal Services</u>	<u>Contractual Services</u>	<u>Commodities</u>	<u>Grants</u>	<u>Capital Expenditures</u>	<u>Trans. to Gen. Fund</u>	<u>Trans. to Pub. Serv. Ent.</u>	<u>Temporary Notes</u>	<u>Total</u>
Debt Service	\$	\$	\$	\$	\$	\$2,100,000	\$4,750,000	\$2,500,000	\$ 9,350,000
Protection of Persons and Property	375	1,717			15,749				17,841
Development and Conservation		165	160	131,731	7,287				139,343
Health and Sanitation				6,873,202					6,873,202
Social Services		326	400	98,000	5,231				103,957
Mental Health	5,019	43,012	5,216		1,240,767				1,294,014
Education		49,614	3,645	10,796,433	2,164,292				13,013,984
Culture, History and Recreation	9,526	46,645	5,092		1,139,584				1,200,847
<b>TOTAL</b>	<u>\$14,920</u>	<u>\$141,479</u>	<u>\$14,513</u>	<u>\$17,899,366</u>	<u>\$4,572,910</u>	<u>\$2,100,000</u>	<u>\$4,750,000</u>	<u>\$2,500,000</u>	<u>\$31,993,188</u>

**CAPITAL PROJECT FUND**  
**COMPARATIVE BALANCE SHEET**  
**FISCAL YEARS ENDED JUNE 30,**

	<u>1972</u>	<u>1971</u>
<u>ASSETS</u>		
Equity in Treasurer's Demand		
Cash and/or Investments	\$ 5,762,019	\$ 1,870,869
Cash — Other	9,976,000	7,861,000
Federal Accounts Receivable	555,056	336,109
Investments — Bonds	9,189,928	14,483,244
Bonds Authorized — Unissued	203,303,500	226,759,500
Amount Necessary to Retire Bonds	<u>128,185,000</u>	<u>103,110,000</u>
Total Assets	<u>\$356,971,503</u>	<u>\$354,420,722</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 793,927	\$ 365,333
Bonds Unmatured	128,185,000	103,110,000
<u>RESERVES</u>		
Reserve for Authorized Expenditures	24,689,076	24,185,889
Due Accounts from Proceeds of Bonds	<u>203,303,500</u>	<u>226,759,500</u>
Total Liabilities and Reserves	<u>\$356,971,503</u>	<u>\$354,420,722</u>

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

	<u>1972</u>	<u>1971</u>
Balance Forward (Adj.) July 1	\$24,177,253	\$23,375,171
Sale of Securities	31,000,000	14,585,000
Revenue	1,505,012	3,759,925
Proceeds of Temporary Notes	<u>                    </u>	<u>5,000,000</u>
Available Funds           Ⓢ	\$56,682,265	\$46,720,096
Expenditures	<u>31,993,189</u>	<u>22,534,206</u>
Balance — June 30	<u>\$24,689,076</u>	<u>\$24,185,890</u>

**CAPITAL PROJECT FUND**  
**STATEMENT OF OPERATIONS BY CATEGORY**  
**FISCAL YEAR ENDED JUNE 30, 1972**

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	<u>Debt Service</u>	<u>Protection of Persons and Property</u>	<u>Development and Conservation</u>	<u>Health and Sanitation</u>	<u>Social Services</u>	<u>Mental Health</u>	<u>Education</u>	<u>Culture History and Recreation</u>	<u>Miscellaneous</u>	<u>Total</u>
Balance Forward (Adj.) July 1, 1971	\$ 2,738,140	\$65,252	\$1,169,222	\$ 8,920,839	\$428,236	\$1,640,537	\$ 8,068,818	\$1,145,770	\$440	\$24,177,254
Additions:										
Sale of Securities	7,250,000			10,000,000			13,000,000	750,000		31,000,000
Revenue	542,274	2,445				225,981	302,040	432,272		1,505,012
Trans. from Other										
Appropriations		1,000				2,173	80,000			83,173
Total Additions	7,792,274	3,445		10,000,000		228,154	13,382,040	1,182,272		32,588,185
Total Available	<u>\$10,530,414</u>	<u>\$68,697</u>	<u>\$1,169,222</u>	<u>\$18,920,839</u>	<u>\$428,236</u>	<u>\$1,868,691</u>	<u>\$21,450,858</u>	<u>\$2,328,042</u>	<u>\$440</u>	<u>\$56,765,439</u>
Deductions:										
Expenditures	\$ 9,350,000	\$17,841	\$ 139,343	\$ 6,873,202	\$103,958	\$1,294,014	\$13,013,985	\$1,200,847	\$	\$31,993,190
Trans. to Other										
Appropriations		1,000				2,173	80,000			83,173
Total Deductions	9,350,000	18,841	139,343	6,873,202	103,958	1,296,187	13,093,985	1,200,847		32,076,363
Balance — June 30, 1972	<u>1,180,414</u>	<u>49,856</u>	<u>1,029,879</u>	<u>12,047,637</u>	<u>324,278</u>	<u>572,504</u>	<u>8,356,873</u>	<u>1,127,195</u>	<u>440</u>	<u>24,689,076</u>
Total	<u>\$10,530,414</u>	<u>\$68,697</u>	<u>\$1,169,222</u>	<u>\$18,920,839</u>	<u>\$428,236</u>	<u>\$1,868,691</u>	<u>\$21,450,858</u>	<u>\$2,328,042</u>	<u>\$440</u>	<u>\$56,765,439</u>

**CAPITAL PROJECT FUND**  
**STATEMENT OF EXPENDITURES BY CHARACTER**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	Debt Service	Protection of Persons and Property	Development and Conservation	Health and Sanitation	Social Services	Mental Health	Education	Culture, History and Recreation	Total
\$ Personal Services	\$	\$ 375	\$	\$	\$	\$ 5,019	\$	\$ 9,526	\$ 14,920
Contractual Services		1,717	165		326	43,012	49,614	46,645	141,479
Commodities			160		400	5,216	3,645	5,092	14,513
Grants			131,731	6,873,202	98,000		10,796,433		17,899,366
Capital Expenditures		15,749	7,287		5,232	1,240,767	2,164,292	1,139,585	4,572,912
Bond Maturities	2,500,000								2,500,000
Transfers to:									
General Fund	2,100,000								2,100,000
Public Service									
Enterprise Fund	4,750,000								4,750,000
Total	<u>\$9,350,000</u>	<u>\$17,841</u>	<u>\$139,343</u>	<u>\$6,873,202</u>	<u>\$103,958</u>	<u>\$1,294,014</u>	<u>\$13,013,984</u>	<u>\$1,200,848</u>	<u>\$31,993,190</u>

**CAPITAL PROJECT BOND FUND**  
**ISSUES AND RETIREMENTS**  
**FISCAL YEARS ENDED JUNE 30, 1972**

	Outstanding Bonds July 1, 1971	Bonds Issued	Bonds Retired	Outstanding Bonds June 30, 1972
General:				
Capital Improvements	\$ 5,720,000	\$	\$ 472,000	\$ 5,248,000
Education:				
University of Maine	12,818,865		770,960	12,047,905
State Colleges	296,740		18,260	278,480
Vocational Schools	4,951,537		228,463	4,723,074
Educational Television	300,000		150,000	150,000
Educational Subsidies	20,897,727		1,102,273	19,795,454
Construction and Facilities	25,870,927	13,000,000	1,360,198	37,510,729
	<u>65,135,796</u>	<u>13,000,000</u>	<u>3,630,154</u>	<u>74,505,642</u>
Maine Maritime Academy	<u>807,580</u>		<u>42,420</u>	<u>765,160</u>
Mental Health and Corrections:				
Facilities	1,549,695		95,205	1,454,490
Construction and Improvements	<u>2,797,440</u>		<u>149,560</u>	<u>2,647,880</u>
	<u>4,347,135</u>		<u>244,765</u>	<u>4,102,370</u>
Aeronautics	<u>2,693,070</u>		<u>143,030</u>	<u>2,550,040</u>
Parks & Recreation Commission	<u>1,901,720</u>	<u>750,000</u>	<u>98,280</u>	<u>2,553,440</u>
Pollution Abatement	<u>16,388,820</u>	<u>10,000,000</u>	<u>906,180</u>	<u>25,482,640</u>
Allagash Waterway	<u>1,336,435</u>		<u>113,615</u>	<u>1,222,820</u>
Cultural Building	<u>4,500,135</u>		<u>239,865</u>	<u>4,260,270</u>
Indian Reservations	<u>279,309</u>		<u>34,691</u>	<u>244,618</u>
Mortgage Insurance		<u>7,250,000</u>		<u>7,250,000</u>
Totals	<u>\$103,110,000</u>	<u>\$31,000,000</u>	<u>\$5,925,000</u>	<u>\$128,185,000</u>

### **SELF-LIQUIDATING BOND FUND**

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



**SELF LIQUIDATING BOND FUND – FINANCIAL STATEMENTS**

**SELF-LIQUIDATING BOND FUND**

**DERIVATION OF REVENUE**

**FISCAL YEARS ENDED JUNE 30,**

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1972				1971	
\$ 47,601	5¢	Income From Investments:		\$ 66,260	7¢
2,080		Interest on Bank Balances		57,754	5¢
810,965	84¢	Interest on Bonds		795,132	78¢
103,187	11¢	Private Sources		94,314	10¢
		Service Charges			
<u>\$963,833</u>	<u>\$1.00</u>			<u>\$1,013,460</u>	<u>\$1.00</u>

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**SELF-LIQUIDATING BOND FUND**  
**ALLOCATION OF EXPENDITURES**  
**FISCAL YEARS ENDED JUNE 30,**

<u>1972</u>		<u>TYPE OF SERVICE</u>		<u>1971</u>
\$1,622,454	99¢	General Administration	\$1,623,204	65¢
<u>18,574</u>	<u>1¢</u>	Education	<u>883,144</u>	<u>35¢</u>
<u>\$1,641,028</u>	<u>\$1.00</u>	Total (By Service)	<u>\$2,506,348</u>	<u>\$1.00</u>
		<u>TYPE OF EXPENSE</u>		
		Personal Services	\$ 1,110	
		Contractual Services	127	
		Commodities	28,961	1¢
\$ 11,077	1¢	Grants		
7,497		Capital Expenditures	852,946	34¢
605,000	37¢	Bond Maturities	618,256	25¢
<u>1,017,454</u>	<u>62¢</u>	Interest Payments	<u>1,004,948</u>	<u>40¢</u>
<u>\$1,641,028</u>	<u>\$1.00</u>	Total (By Type)	<u>\$2,506,348</u>	<u>\$1.00</u>

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

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	<u>1971-72</u>	<u>1970-71</u>
<b><u>ASSETS</u></b>		
Equity in Treasurer's Demand Cash and/or Investments	\$ 30,243	\$ 244,180
Cash — Other	644,585	1,225,000
Bonds Authorized — Unissued	3,000	3,000
Amount Necessary to Retire Bonds	<u>28,660,000</u>	<u>29,265,000</u>
Total Assets	<u>\$29,337,828</u>	<u>\$30,737,180</u>
<b><u>LIABILITIES AND RESERVES</u></b>		
Accounts Payable		\$ 10,269
Bonds Matured — Not Presented for Payment		70,000
Interest Matured — Not Presented for Payment	\$ 19,585	56,580
Bonds Unmatured	28,660,000	29,265,000
Reserve for Authorized Expenditures	655,243	1,332,331
Due Accounts from Bond Proceeds	<u>3,000</u>	<u>3,000</u>
Total Liabilities and Reserves	<u>\$29,337,828</u>	<u>\$30,737,180</u>

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

	<u>1972</u>	<u>1971</u>
Balance Forward (Adj.) – July 1	\$1,332,438	\$2,825,219
Dedicated Revenue	<u>963,833</u>	<u>1,013,459</u>
Available Funds	2,296,271	3,838,678
Expenditures	<u>1,641,028</u>	<u>2,506,347</u>
Balance – June 30	<u>\$ 655,243</u>	<u>\$1,332,331</u>

**SELF-LIQUIDATING BOND FUND**  
**ISSUES AND RETIREMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1972**

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	Outstanding Bonds July 1, 1971	Bonds Issued	Bonds Retired	Outstanding Bonds June 30, 1972
Education:				
University of Maine -- Construction	<u>\$14,720,000</u>		<u>\$265,000</u>	<u>\$14,455,000</u>
State Colleges --				
Housing and Dining	13,590,000		320,000	13,270,000
Dormitory -- Farmington	<u>955,000</u>		<u>20,000</u>	<u>935,000</u>
Total State Colleges	<u>14,545,000</u>		<u>340,000</u>	<u>14,205,000</u>
Totals	<u>\$29,265,000</u>		<u>\$605,000</u>	<u>\$28,660,000</u>

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### **ENTERPRISE FUNDS**

This group of funds is utilized for the purpose of accounting for the finances of that section 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 the continuance and maintenance of public service.

# ENTERPRISE FUNDS

## BALANCE SHEET

JUNE 30, 1972

	Liquor Commission	Augusta State Airport	Osteopathic Loan Fund	Mortgage Insurance Fund	Science, Technical and Mineral Reserve	Kennebec Bridge	Recreation Authority	Ferry Service	Prison Industries	Seed Potato Board	Total
<b>ASSETS</b>											
Equity in Treasurer's Cash	\$ 849,524	\$ 4,030	\$22,191	\$ 53,723	\$14,245	\$ 65,808	\$ 42,211	\$ 398,739	\$ 65,994	\$124,659	\$ 1,641,124
Cash - Other	33,560					89,891		3,185	69,500	4,500	200,636
Notes Receivable			18,000	104,473							122,473
Accounts Receivable (net)	13,370	1,737		2,812		40,967		4,280	1,149	316	64,631
Leases Receivable				524,786							524,786
Due From Other Accounts									3,795		3,795
Unrecovered Claim Payments				5,913,704			197,772				6,111,476
Inventory - Supplies	15,341							60,478	59,698		135,517
- Merchandise	4,646,929								26,200		4,673,129
Investments				148,181		48,000				550	196,731
Insured Mortgages				24,052,680			6,770,049				30,822,729
Conditional Commitments				9,272,200			1,345,544				10,617,744
Equipment	645,308	82,160						1,612,581	339,308	139,961	2,819,318
Land, Buildings and Structures	521,702	1,143,442						1,295,370	123,334	310,593	3,394,441
Less: Depreciation Reserve	( 273,598)	( 83,366)						(1,160,000)	(175,046)	(143,215)	( 1,835,225)
Acquired Property				10,315,873		50,000					10,315,873
Amount Necessary to Retire Bonds											50,000
Other Assets	3,431								2,375	111,492	117,298
Total Assets	<u>\$6,455,567</u>	<u>\$1,148,003</u>	<u>\$40,191</u>	<u>\$50,388,432</u>	<u>\$14,245</u>	<u>\$294,666</u>	<u>\$8,355,576</u>	<u>\$2,214,633</u>	<u>\$516,307</u>	<u>\$548,856</u>	<u>\$69,976,476</u>
<b>LIABILITIES, RESERVES AND SURPLUS</b>											
Accounts Payable	\$2,397,423	\$ 34	\$	\$ 6,214	\$	\$	\$ 4,929	\$ 883	\$ 6,384	\$ 1,395	\$ 2,417,262
Mortgages				878,179							878,179
Due to Other Accounts										81,000	81,000
Interest Matured - Not Presented						158		1,835			1,993
Other Liabilities	37,437			5,998					8,194		51,629
Reserve for Mortgage Loans and Commitments				33,324,880			8,115,593				41,440,473
Reserve to Retire Kennebec Bridge Bonds						50,000					50,000
Escrow Reserve - Waterboro Building				3,458							3,458
Bonds Unmatured						50,000		1,340,000			1,390,000
Working Capital Advances	3,500,000									85,000	3,585,000
Res. for Authorized Expenditures		1,688						98			1,786
Donated Surplus	520,707	1,518,177	40,000	11,750,000	15,000		161,500	3,682,337	203,550	10,000	17,901,271
Unappropriated Surplus		( 371,896)	191	( 1,494,001)	( 755)	135,658	( 124,218)	(2,810,520)	298,179	371,461	( 3,995,901)
Reserve for Contingencies						58,850					58,850
Reserve for Unrecovered Claim Payments				5,913,704			197,772				6,111,476
TOTAL LIABILITIES, RESERVES AND SURPLUS	<u>\$6,455,567</u>	<u>\$1,148,003</u>	<u>\$40,191</u>	<u>\$50,388,432</u>	<u>\$14,245</u>	<u>\$294,666</u>	<u>\$8,355,576</u>	<u>\$2,214,633</u>	<u>\$516,307</u>	<u>\$548,856</u>	<u>\$69,976,476</u>

# ENTERPRISE FUNDS

## COMBINED STATEMENT OF OPERATIONS

JUNE 30, 1972

	Liquor Commission	Augusta State Airport	Osteopathic Loan Fund	Mortgage Insurance Fund	Science, Technical and Mineral Reserve	Kennebec Bridge	Recreation Authority	Ferry Service	Prison Industries	Seed Potato Board	Total
Balance — July 1, 1971:											
Reserve for Authorized Expenditures	\$	\$ 1,688	\$	\$	\$	\$	\$	(\$2,940,817)	\$	\$	(\$2,939,129)
Donated Surplus		956,016						3,682,337	81,143		4,719,496
Unappropriated Surplus		6,733		( 1,343,203)		127,106	( 44,360)		274,132	429,685	( 549,907)
Adjustment of Balance Forward		191,782		( 31,681)				98		( 81,592)	78,607
Revenue:											
Net Sales	39,116,133										39,538,202
Less: Cost of Goods Sold	(23,042,644)								246,137	175,932	(23,196,534)
Excise Taxes	5,611,067								( 44,636)	(109,254)	5,611,067
Licenses and Fees	994,610										994,610
Interest Earned		397	191	47,033	322	9,107	945	9,902	4,157	1,784	73,838
Ferry Service Fees								443,532			443,532
Insured Mortgage Fees				201,535			71,229				272,764
Federal Services		3,890						15,951			19,841
Rents and Concessions		24,472							700	2,663	27,835
Private Contributions						1,695				7	1,702
Services and Fees				39,494			9,606		1,308	45,514	95,922
Contributions From Other Funds		28,500	40,000	11,750,000	15,000		182,500	461,705	122,407		12,600,112
Sale of Capital Assets	160			1,800				100	( 133)		1,927
Miscellaneous	34,392			10,000	2,240			4,458	2,140	66	53,296
Total Available	<u>\$22,713,718</u>	<u>\$1,213,478</u>	<u>\$40,191</u>	<u>\$10,674,978</u>	<u>\$17,562</u>	<u>\$137,908</u>	<u>\$219,920</u>	<u>\$1,677,266</u>	<u>\$687,355</u>	<u>\$464,805</u>	<u>\$37,847,181</u>
Expenditures:											
Personal Services	\$ 2,399,900	\$ 32,264	\$	\$ 24,762	\$	\$	\$ 22,083	\$ 341,384	\$104,964	\$ 33,380	\$ 2,958,737
Contractual Services	761,042	14,427		391,954	3,210		158,692	269,956	20,957	26,011	1,646,249
Commodities	148,745	16,389		224	107		81	15,936	45,301	18,281	245,064
Grants										3,167	3,167
Capital Expenditures		34		225							259
Transfers to —											
General Fund	19,218,651										19,218,651
Trust Fund	185,380	2,395		1,814			1,782	26,431	14,404	2,505	234,711
Interest Payments						2,250		41,643			43,893
Amortization of Debt								110,000			110,000
Total Expenditures	<u>22,713,718</u>	<u>65,509</u>		<u>418,979</u>	<u>3,317</u>	<u>2,250</u>	<u>182,638</u>	<u>805,350</u>	<u>185,626</u>	<u>83,344</u>	<u>24,460,731</u>
Balance — June 30, 1972:											
Reserve for Authorized Expenditures		1,688						98			1,786
Donated Surplus		1,518,178	40,000	11,750,000	15,000		161,500	3,682,337	203,550	10,000	17,380,565
Unappropriated Surplus		( 371,897)	191	( 1,494,001)	( 755)	135,658	(124,218)	(2,810,519)	298,179	371,461	( 3,995,901)
Total	<u>\$22,713,718</u>	<u>\$1,213,478</u>	<u>\$40,191</u>	<u>\$10,674,978</u>	<u>\$17,562</u>	<u>\$137,908</u>	<u>\$219,920</u>	<u>\$1,677,266</u>	<u>\$687,355</u>	<u>\$464,805</u>	<u>\$37,847,181</u>



**ENTERPRISE FUNDS - BONDED DEBT**  
**ISSUES AND RETIREMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1972**

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	Outstanding Bonds <u>June 30, 1971</u>	<u>Issued</u>	<u>Retired</u>	Outstanding Bonds <u>June 30, 1972</u>
Joshua Chamberlain Bridge *	\$1,700,000		\$1,700,000	\$
Jonesport Reach Bridge *	480,000		480,000	
Kennebec Bridge	150,000		100,000	50,000
Maine State Ferry Service	<u>1,450,000</u>		<u>110,000</u>	<u>1,340,000</u>
Total	<u>\$3,780,000</u>		<u>\$2,390,000</u>	<u>\$1,390,000</u>

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\* Chapter 146, Private and Special Laws of 1967 and Chapter 123, Private and Special Laws of 1971 removed the payments of tolls from the Jonesport Reach Bridge and the Joshua Chamberlain Bridge (Bangor-Brewer) respectively after which the Highway Fund assumed the balance of bonds payable.

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### **INTRA-GOVERNMENTAL FUNDS**

The general purpose of the Intra-Governmental Funds group is that of financing and accounting for services and commodities to and for other state 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

FISCAL YEAR ENDED JUNE 30, 1972

ASSETS	Surplus Property Pool	Highway Garage	Aeronautics Commission	Schooling Children (Unorg. Terr.)	Depart- mental Supplies	Post Office	Payroll Taxes and Deductions	Insurance Reserve Fund	Total
Equity in Treasurer's Cash	\$ 8,658	\$ 461,886	\$ 1,805	\$140,052	\$29,871	\$ 6,297	\$ 990,438	\$ 54,051	\$ 1,693,058
Cash - Other			200	20,000				1,470,000	1,490,200
Accounts Receivable	9,758	2,793	244	264,280			983		278,058
Less: Reserve	( 131)								( 131)
Due from Other Funds		54,193		62,617	79				116,889
Supply Inventory		1,468,190				48,731			1,516,921
Merchandise Inventory					34,060				34,060
Investments - Bonds		493,936							493,936
Deposit with Associated Hospital Service							150,000		150,000
Work in Progress		164,538							164,538
Autos and Working Equipment		13,185,673							13,185,673
Garage and Shop Equipment		788,040	603						788,643
Other Equipment		44,412		2,747					47,159
Land and Buildings		2,467,111	10,000						2,477,111
Less: Depreciation Reserve		( 7,641,511)							( 7,641,511)
Total Assets	<u>\$18,285</u>	<u>\$11,489,261</u>	<u>\$12,852</u>	<u>\$489,696</u>	<u>\$64,010</u>	<u>\$55,028</u>	<u>\$1,141,421</u>	<u>\$1,524,051</u>	<u>\$14,794,604</u>
<b>LIABILITIES, RESERVES AND SURPLUS</b>									
Accounts Payable	\$2,134	\$ 60,951	\$ 394	\$	\$24,881	\$	\$ 692,136	\$	\$ 780,496
Federal Social Security							41,477		41,477
Association Dues							19,644		19,644
Savings Bonds							50,094		50,094
Wage Protection Insurance							7,842		7,842
Withholding Taxes							( 75)		( 75)
State Troopers Association							105		105
Teachers Association							213		213
Income Protection AFL-CIO							2,081		2,081
American Federation Union							2,089		2,089
Employees Credit Union							108,197		108,197
Community Chest - United Fund							1,813		1,813
Blue Cross-Blue Shield							205,805		205,805
Working Capital Advances	2,000	9,315,964	100,000	344,106	39,000	55,000			9,856,070
Reserve for Authorized Expenditures				15,590					15,590
Contribution Fund							10,000		10,000
Donated Surplus		1,924,164	322,733	130,000				1,224,424	3,601,321
Unappropriated Surplus	<u>14,151</u>	<u>188,182</u>	<u>(410,275)</u>		<u>129</u>	<u>28</u>		<u>299,627</u>	<u>91,842</u>
Total Liabilities, Reserves and Surplus	<u>\$18,285</u>	<u>\$11,489,261</u>	<u>\$12,852</u>	<u>\$489,696</u>	<u>\$64,010</u>	<u>\$55,028</u>	<u>\$1,141,421</u>	<u>\$1,524,051</u>	<u>\$14,794,604</u>

# HIGHWAY GARAGE

## STATEMENT OF OPERATIONS

### FISCAL YEAR ENDED JUNE 30, 1972

	General Account	Augusta	Caribou	Scarboro	Ellsworth	Total
Revenue:						
Equipment Rental to —						
Highway Departments	\$5,314,751	\$	\$	\$	\$	\$5,314,751
Other Departments	2,342					2,342
Within Departments	153,389					153,389
Other	697					697
Interest Income	29,472					29,472
Rent of Buildings	11,460					11,460
Miscellaneous Sales & Fees	23,051					23,051
Insurance Settlement	6,609					6,609
Sale of Capital Assets	39,236					39,236
Storeroom and Shop —						
Absorbed Overhead		507,770	84,468	56,214	57,234	705,686
Materials from Stock		60,765	11,038	7,118	7,512	86,433
Miscellaneous Sales		373				373
Total Revenue	<u>\$5,581,007</u>	<u>\$568,908</u>	<u>\$95,506</u>	<u>\$63,332</u>	<u>\$64,746</u>	<u>\$6,373,499</u>
Expenditures:						
Equipment, Garage, Stockroom and Shop —						
Personal Services	\$ 354,344	\$242,214	\$ 41,609	\$33,290	\$22,425	\$ 693,882
Contractual Services	4,898,867	270,084	55,654	25,100	34,834	5,284,539
Commodities	268,638	52,846	13,518	18,969	14,591	368,562
Inventory Adjustment		9,946				9,946
Transfer to —						
General Fund		1,839	1,839	1,839	1,839	7,356
Trust Fund	156,642					156,642
Total Expenditures	<u>\$5,678,491</u>	<u>\$576,929</u>	<u>\$112,620</u>	<u>\$79,198</u>	<u>\$73,689</u>	<u>\$6,520,927</u>
Revenue over Expenditures	<u>(\$ 97,484)</u>	<u>(\$ 8,021)</u>	<u>(\$ 17,114)</u>	<u>(\$15,866)</u>	<u>(\$ 8,943)</u>	<u>(\$ 147,428)</u>
Unappropriated Surplus at July 1, 1971						392,119
Adjustments During Fiscal Year						( 56,509)
Unappropriated Surplus — June 30, 1972						<u>\$ 188,182</u>

**INTRA GOVERNMENTAL FUNDS**  
**COMBINED STATEMENT OF OPERATIONS (EX. HIGHWAY GARAGE)**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	Surplus Property Pool	Aeronautics Commission	Schooling Children (Unorg. Terr.)	Depart- mental Supplies	Post Office	Insurance Reserve Fund	Total
BALANCES - July 1, 1971							
Reserve for Authorized Expenditures	\$	\$	\$ 16,230	\$	\$	\$ 1,224,424	\$ 16,230
Donated Surplus		20,857				8,603	1,245,281
Unappropriated Surplus	13,716	( 41,296)		363	29		( 18,585)
Adjustment of Balance Forward		( 36,474)	130,000	( 233)			93,293
Total Balances - July 1, 1971	<u>13,716</u>	<u>( 56,913)</u>	<u>146,230</u>	<u>130</u>	<u>29</u>	<u>1,233,027</u>	<u>1,336,219</u>
Revenue:							
Interest Earned	301	296	4,001			59,755	64,353
Miscellaneous Sales	78,568						78,568
Services and Fees	16	14,158				175,173	189,347
Sales				266,951	560,443		827,394
Less: Cost of Sales				( 266,951)	(560,443)		( 827,394)
Insurance Settlement						76,555	76,555
Other						651	651
Total Available	<u>\$92,601</u>	<u>(\$42,459)</u>	<u>\$150,231</u>	<u>\$ 130</u>	<u>\$ 29</u>	<u>\$1,545,161</u>	<u>\$1,745,693</u>
Expenditures:							
Personal Services	\$	\$24,491	\$	\$	\$	\$ 17,759	\$ 24,491
Contractual Services	18,451	17,168					53,378
Commodities		1,462					1,462
Capital Expenditures			4,641				4,641
Transfer to -							
Special Revenue Fund	60,000					1,250	61,250
Trust Fund		1,962					1,962
General Fund						2,100	2,100
Total Expenditures	<u>78,451</u>	<u>45,083</u>	<u>4,641</u>	<u>—</u>	<u>—</u>	<u>21,109</u>	<u>149,284</u>
Balances - June 30, 1972							
Reserve for Authorized Expenditures			15,590				15,590
Donated Surplus		322,733	130,000			1,224,425	1,677,158
Unappropriated Surplus	14,150	( 410,275)		130	29	299,627	( 96,339)
Total Balances - June 30, 1972	<u>\$92,601</u>	<u>(\$ 42,459)</u>	<u>\$150,231</u>	<u>\$ 130</u>	<u>\$ 29</u>	<u>\$1,545,161</u>	<u>\$1,745,693</u>

## **TRUST AND AGENCY FUNDS**

Specific funds are maintained within the accounting structure of the State to record those financial transactions pertaining to the handling, safe-keeping and management of various trust accounts. The State of Maine, as trustee in certain financial matters of the general public, municipalities and business organizations, is charged with management of such funds in accordance with the specific terms and purposes of the trust agreement.

**TRUST FUNDS**  
**COMBINED BALANCE SHEET**  
**FISCAL YEAR ENDED JUNE 30, 1972**

<u>ASSETS</u>	<u>Retirement System</u>	<u>Non Expendable Trusts</u>	<u>Private Trusts</u>	<u>Group Life Insurance</u>	<u>Baxter State Park</u>	<u>Other Agency Funds</u>	<u>Lands Reserved Funds</u>	<u>Permanent School Fund</u>	<u>Other Trusts</u>	<u>Total</u>
Equity in Treasurer's Cash	\$ 255,991	\$191,804	\$ 520,406	\$ 137,837	\$100,504	\$404,415	\$ 107,620	\$ 1,216	\$ 19,796	\$ 1,739,589
Cash — Other	4,743	57,066	1,003,447	9,332	28,352		87,339	( 443)	9,321	1,199,157
Taxes Receivable						306,073				306,073
Accounts Receivable (Net)	109,892			6,200			25,000			141,092
Due from Other Funds				50,000						50,000
Investments (Net)	184,789,454		4,497,577	2,452,910			2,759,973	592,626	2,518,478	197,611,018
Total Assets	<u>\$185,160,080</u>	<u>\$248,870</u>	<u>\$6,021,430</u>	<u>\$2,656,279</u>	<u>\$128,856</u>	<u>\$710,488</u>	<u>\$2,979,932</u>	<u>\$593,399</u>	<u>\$2,547,595</u>	<u>\$201,046,929</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>										
Accounts Payable	\$ 30,491	\$ 5,010	\$ 141,780	\$ 51,440	\$ 10,276	\$	\$	\$	\$	\$ 238,997
Fund Balances —										
Members Contribution	94,906,039									94,906,039
Retirement Allowance	85,370,213									85,370,213
Retirement Allowance Adj.	( 702,838)									( 702,838)
Teachers Savings	1,700,575									1,700,575
Survivors Benefits	4,390,440									4,390,440
Blue Cross-Blue Shield	( 12)									( 12)
Group Life Fund				50,000						50,000
Liability to Trust Funds			5,879,650				2,999,000	593,399	2,547,595	12,019,644
Liability to Agency Funds						710,488				710,488
Reserve for Authorized Expenditures	39,725									39,725
Reserve for Future Premiums				753,091						753,091
Reserve for Deficiency —										
Basic				25,000						25,000
Supplemental				1,560,021						1,560,021
Income from Trusts		162,821			118,580					281,401
Group Life Deductions				216,727						216,727
Suspense — Credit Balance		81,039								81,039
Reserve for Future Losses	( 574,553)						( 19,068)			( 593,621)
Total Liabilities, Reserves & Surplus	<u>\$185,160,080</u>	<u>\$248,870</u>	<u>\$6,021,430</u>	<u>\$2,656,279</u>	<u>\$128,856</u>	<u>\$710,488</u>	<u>\$2,979,932</u>	<u>\$593,399</u>	<u>\$2,547,595</u>	<u>\$201,046,929</u>

**TRUST FUNDS AND GUARANTEE DEPOSITS**  
**ANALYSIS OF CHANGE IN PRINCIPAL**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	Balance — July 1, 1971 Principal	Reserve	Earnings Deposits etc.	Withdrawals Payments etc.	Audit Adjustments	Balance — June 30, 1972 Principal	Reserve
Retirement Funds:							
Maine State Retirement System	\$175,010,800	\$964,001	\$47,084,992	\$37,930,193	\$	\$185,704,153	(\$574,553)
Group Life Insurance Fund	2,454,631		3,566,828	3,416,620		2,604,839	
Lands Reserved for Public Use	2,817,441	( 17,131)	171,594	2,127	10,154	2,998,999	( 19,068)
Permanent School Fund	578,442		1,216		13,740	593,398	
Baxter State Park			458,060	339,480		118,580	
Guarantee Deposits:							
Banks	25,000		100,000			125,000	
Cigarette Tax			1,000			1,000	
Workmans Compensation	105,000		25,000	5,000		125,000	
Insurance Companies	3,695,000		860,000	682,000		3,873,000	
Inheritance Taxes	63,500					63,500	
Total Guarantee Deposits	3,888,500		986,000	687,000		4,187,500	
Trust Deposits:							
Abandoned Property			963			963	
Baxter Park — Expendable Trust	100,022		1,896			101,918	
Rural Rehabilitation	407,144		26,610	42,955		390,799	
Committed Children	146,185		234,583	209,914		170,854	
Hospital Construction			1,548,936	1,548,645		291	
Fidelity Trust Company Fund	1,286					1,286	
Industrial Accident Commission —							
Second Injury Fund	36,672		14,500			51,172	
Unclaimed Funds —							
Life Insurances	515		239	209		545	
Library Construction			156,633	147,338		9,295	
Maine Coastal Protection Fund	100,131		85,316	11,000		174,447	
Public Administrators Fund	368,230		80,176	4,662		443,744	
Itinerant Vendor	1,000		500	50		1,450	
Unclaimed Dividends	278,750		12,366	615		290,501	
Financial Responsibility Deposits	57,751		67,188	75,428		49,511	
Parks and Recreation Commission —							
Recreation Projects	5,451		168,030	168,108		5,373	
Bank Stock Tax	659,129		710,629	659,269		710,489	
Federal Social Security Fund	49,831			49,831			
Total Trust Deposits	2,212,097		3,108,565	2,918,024		2,402,638	
Total Trust and Guarantee Deposits	6,100,597		4,094,565	3,605,024		6,590,138	



# TRUST FUNDS AND GUARANTEE DEPOSITS — continued

	Balance — July 1, 1971		Earnings Deposits etc.	Withdrawals Payments etc.	Audit Adjustments	Balance — June 30, 1972	
	Principal	Reserve				Principal	Reserve
Other Trust Funds:							
Augusta State Hospital	\$ 81,581	\$	\$	\$	(\$ 6,906)	\$ 74,675	\$
Bangor State Hospital	3,027				( 182)	2,845	
Baxter Park Trust Fund	1,624,785		20,062		9,273	1,654,120	
Boys Training Center	21,886				2,880	24,766	
Central Maine Sanatorium	2,012				( 17)	1,995	
Baxter School for Deaf	86,666				3,718	90,384	
Foxcroft Academy	1,027				( 171)	856	
Hebron Academy	1,027				( 171)	856	
Houlton Academy	2,027				21	2,048	
Madison School District No. 2	1,027				( 171)	856	
Madawaska Territory School Fund	5,150				( 853)	4,297	
Lydia Spear Fund	5,000				677	5,677	
Walker Fund	2,135				( 332)	1,803	
Former Governor's Cemetery Lot	336				45	381	
Sanford Legacy	600				( 600)		
Jordan Forestry Fund	1,030				( 171)	859	
Military and Naval Children's Home	17,225				( 698)	16,527	
Ministerial and School Funds	56,454				( 7,249)	49,205	
Passamaquoddy Indians	113,949		10,753	( 8,676)	( 5,177)	128,201	
Penobscot Indians	94,663				9,930	104,593	
Pineland Hospital	5,617				779	6,396	
Storer Garrison Memorial	500				68	568	
Stevens School	12,512				( 1,406)	11,106	
University of Maine	209,240				16,708	225,948	
Vaughan Woods Memorial	35,000				5,219	40,219	
Western Maine Sanatorium	105,298				( 6,884)	98,414	
Total — Other Trust Funds	<u>\$ 2,489,774</u>		<u>\$ 30,815</u>	<u>(\$ 8,676)</u>	<u>\$18,330</u>	<u>\$ 2,547,595</u>	

**TRUST FUND INCOME**  
**EARNINGS, DISTRIBUTIONS AND BALANCES**  
**JUNE 30, 1972**

	Balance Undistributed July 1, 1971	Income and Appropriations	Distributed	Balance Undistributed June 30, 1972
Lands Reserved for Public Use	\$ 59,146	\$134,044	\$124,937	\$ 68,253
Permanent School Fund		25,102	25,102	
Other Trust Funds:				
Augusta State Hospital	1,753	3,656	3,796	1,613
Bangor State Hospital		149	149	
Baxter Park Trust Fund	89,136	( 89,136)		
Boys Training Center	( 486)	1,361	887	( 12)
Central Maine Sanatorium	129	98		227
Baxter School for Deaf Education	1,066	3,737	3,737	
Former Governor's Cemetery Lot	38	924	949	1,041
Forestry — Growth & Improvement	12,353	16	17	37
Sanford Legacy	509	17,682	18,745	11,290
Jordan Forestry Fund	428	26		535
Military and Naval Childrens Home		53		481
Ministerial & School funds	256	426	426	
Forestry — Dunham Scholarship	7,101	2,462	2,427	291
Passamaquoddy Indians		899		8,000
Penobscot Indians		19,509	25,537	( 6,028)
Pineland Hospital		5,615	5,615	
Storer Garrison Park Memorial	83	371	371	
Stevens School		26		109
University of Maine	4,589	562	562	
Vaughan Woods Memorial	14,822	12,358	8,319	8,628
Western Maine Sanatorium	45,890	2,233		17,055
		5,411		51,301
Totals	<u>\$236,813</u>	<u>\$147,584</u>	<u>\$221,576</u>	<u>\$162,821</u>

### **INSTITUTIONAL FARMS**

The institutional farms, since their inception in 1949, were intended to function initially as a program for rehabilitation as well as means of certain food production for utilization at the parent institution. During the ensuing years of farm operations conditions and circumstances have indicated that the continuance of this program will result in continued operational losses, therefore institutional farm operations were closed during the fiscal year of 1972-73.

**INSTITUTIONAL FARMS**  
**COMPARATIVE BALANCE SHEET**  
**FISCAL YEARS ENDED JUNE 30,**

	Augusta State Hospital	Men's Correctional Center	Stevens School	Maine State Prison	Boys Training Center	1972	1971
<u>Assets</u>							
Equity in Treasurer's Cash	\$ 71,042	\$ 65,896	\$ 632	\$165,573	\$11,986	\$315,129	\$371,464
Cash — Other			6,000			6,000	12,000
Accounts Receivable				29		29	234
Less: Reserves for Losses				( 9)		( 9)	
Inventories:							
Livestock				( 80)		( 80)	29,585
Supplies	192					192	2,047
Finished Goods	637					637	637
Work in Progress	1,138					1,138	10,980
Equipment	74,611			26,132		100,743	266,515
Other Fixed Assets		1,953		6,782		8,735	8,734
Buildings	212,055	14,330		100,982		327,367	322,839
Land	34,461	29,200		21,637		85,298	84,978
Less: Depreciation Reserve	(110,915)	( 5,991)		( 76,486)		(193,392)	(298,038)
Total Assets	<u>\$283,221</u>	<u>\$105,388</u>	<u>\$6,632</u>	<u>\$244,560</u>	<u>\$11,986</u>	<u>\$651,787</u>	<u>\$811,977</u>
<u>Liabilities, Reserves and Surplus</u>							
Accounts Payable	\$ 6,123	\$	\$	\$	\$	\$ 6,123	\$ 19,447
Due to Other Funds							54,500
Donated Surplus	223,144	24,228		94,367	17,536	359,275	359,275
Unappropriated Surplus	<u>53,954</u>	<u>81,160</u>	<u>6,632</u>	<u>150,193</u>	<u>( 5,550)</u>	<u>286,389</u>	<u>378,755</u>
Total Liabilities	<u>\$283,221</u>	<u>\$105,388</u>	<u>\$6,632</u>	<u>\$244,560</u>	<u>\$11,986</u>	<u>\$651,787</u>	<u>\$811,977</u>

**INSTITUTIONAL FARMS**  
**STATEMENT OF OPERATIONS**  
**FISCAL YEAR ENDED JUNE 30, 1972**

	Augusta State Hospital	Men's Correctional Center	Stevens School	Maine State Prison	Boys Training Center	Total
Balance — July 1, 1971:						
Donated Surplus	\$223,144	\$ 24,228		\$ 94,367	\$17,536	\$359,275
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>
Adj. of Balance Forward	\$290,431 ( 19,027)	\$136,167	\$12,322 (6,000)	\$290,476 ( 20,204)	\$ 8,634	\$738,030 ( 45,231)
Revenues:						
Interest Earned	960	1,527	310	4,441	261	7,499
Sale of Farm Products	116,272	7,420		1,681	2,935	128,308
Miscellaneous Sales	17,314					17,314
Less: Cost of Goods Sold	( 39,659)	( 4,166)				( 43,825)
Sale of Livestock	78,388					78,388
Birth, Growth and Mortality	4,022					4,022
Profit on Sale of Assets	9,430	( 40,998)		( 7,516)		( 39,084)
Services and Fees	5,421	14,208				19,629
Miscellaneous		<u>11,490</u>		<u>647</u>	<u>156</u>	<u>12,293</u>
Total Revenue	192,148	( 10,519)	310	( 747)	3,352	184,544
Total Available	463,552	125,648	6,632	269,525	11,986	877,343
Expenditures:						
Personal Services	97,047	18,959		2,242		118,248
Contractual Services	26,625	1,074		9,394		37,093
Commodities	57,947	227		8,297		66,471
Transfers to — Trust Fund	<u>4,835</u>			<u>5,032</u>		<u>9,867</u>
Total Expenditures	186,454	20,260		24,965		231,679
Balance — June 30, 1972						
Donated Surplus	223,144	24,228	6,632	94,367	17,536	359,275
Unappropriated Surplus	<u>53,954</u>	<u>81,160</u>	<u>6,632</u>	<u>150,193</u>	<u>( 5,550)</u>	<u>286,389</u>
	<u>\$277,098</u>	<u>\$105,388</u>	<u>\$6,632</u>	<u>\$244,560</u>	<u>\$11,986</u>	<u>\$645,664</u>

## STATE DEPARTMENT OF AUDIT

### MUNICIPAL DIVISION

In order to comply with statutory requirements each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year. The postaudits shall be conducted by the State Department of Audit upon request or by a qualified public accountant. This department has been advised that the qualification of a public accountant includes registration by the Maine Board of Accountancy.

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, the statutes provide that he shall order a new postaudit to be made by his department, the expense of which shall be paid by the municipality. No petitions were received during the 1971/72 fiscal year.

Postaudits of the county and district courts as well as county financial records are by statute conducted by this Division.

During the fiscal year July 1, 1971 to June 30, 1972 the Municipal Division conducted postaudits of the following:

Municipalities and Municipal Districts	122
County and District Courts	67
School Districts and Academies	33
Counties (Including Registers of Deeds and Probate)	16
Special Services	<u>147</u>
Total	<u>385</u>

### MUNICIPALITIES

Approximately one-fourth of the municipalities were postaudited by the Municipal Division of the State Department of Audit for the 1971 fiscal year. Results of these audits indicated that for the most part accounting practices and procedures had been satisfactorily followed, however, instances where exceptions were noted and it was believed that accounting procedures could be strengthened were discussed with the responsible officials as well as being included in audit report commentary. These exceptions pertained principally to the maintenance of a complete general ledger on a current basis and monthly trial balances; monthly reconciliations of bank accounts by treasurers; periodic reconciliations of tax accounts with tax collectors; and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

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

## COUNTIES

The Municipal Division has audited the financial records of the sixteen counties of Maine for the 1971 year.

The audit results, with few exceptions, indicated that the accounting records of the counties and their related agencies had been satisfactorily maintained. However, in those instances where it was believed that accounting procedures and controls could be strengthened, recommendations were offered for consideration.

The more important recommendations and/or exceptions pertained to bidding; inventories of county properties; sick leave and vacation records for county clerical personnel; excise tax collection procedures for unorganized townships; expense accounts of county officials; and the publishing of certain data in the annual county report.

During the 1972 year irregularities were noted in the accounting of County funds of Mrs. Susan P. Monahan, Clerk of Courts for Piscataquis County. The results of an examination revealed a deficiency of \$2,012.20 which was reported to the Governor, Attorney General, County Attorney and County Commissioners. A subsequent audit indicated that the deficiency had been settled and that a statutory penalty had been collected.

## COURTS

The Municipal Division conducted audits of the financial records of sixty-seven court agencies, county and district, during the 1971/72 fiscal year.

The audit results indicated a substantial caseload increase as well as a considerable increase in funds collected.

The financial records were found to have been maintained in a generally satisfactory manner, however, in those areas where it was believed that accounting procedures and controls could be strengthened, recommendations were submitted to the responsible officials.

During the year an accounting-validating machine was designed, constructed and installed, on a trial basis, in one of the larger district courts. It is believed that this machine will relieve some of the clerical workload and if successful, machines may be installed in other district courts.

The audit of the Southern Cumberland District Court indicated that an alleged robbery of \$2,130.00 had been fully recovered from the bonding company. The examination also revealed that a cash deficiency, accumulating over the past three years, totaled \$736.76 at June 30, 1972. This condition was reported to the proper officials.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
AT DECEMBER 31, 1971**

**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 .....	\$ 196,946	\$ 64,927	\$ 2,764	\$	\$ 211,481	\$ 349,000	\$ 825,118
Aroostook .....	296,436	480,455	22,793	200,695	61,522		1,061,901
Cumberland .....	557,207		24,948		1,337	850,000	1,433,492
Franklin .....	164,874	61,230	3,896	21,939	5,950	135,000	392,889
Hancock .....	241,340	18,008	1,490	6,659		80,000	347,497
Kennebec .....	238,461	41,524	38,066	3,946	1,377	70,000	393,374
Knox .....	26,996	26,617	18,731	8,356	48,860		129,560
Lincoln .....	46,334	87,560	12,860	58	40,596		187,408
Oxford .....	167,827	15,681	4,281	18,540	21,138		227,467
Penobscot .....	91,608	279,913	33,904	30,593	4,589	430,000	870,607
Piscataquis .....	99,270	29,020	34,373	96,248	6,276	40,000	305,187
Sagadahoc .....	100,983	44,930	2,614	1	6,069		154,597
Somerset .....	188,383	75,547	9,051	57,672	978		331,631
Waldo .....	114,797	60,049	7,608	17,323		90,000	199,777
Washington .....	157,135	4,066	7,582	16,610			275,393
York .....	87,295	117,387	49,881	136,090	12,075	105,000	507,728
	<u>\$2,775,892</u>	<u>\$1,406,914</u>	<u>\$274,842</u>	<u>\$614,730</u>	<u>\$422,248</u>	<u>\$2,149,000</u>	<u>\$7,643,626</u>

**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 .....	\$ 350,501	\$ 349,000	\$ 2,764	\$ 702,265	\$ 30,895	\$ 91,958	\$ 825,118
Aroostook .....	698,087		22,793	720,880	290,081	50,940	1,061,901
Cumberland .....	178,831	850,000	24,948	1,053,779	3,700	376,013	1,433,492
Franklin .....	87,781	135,000	3,896	226,677	116,450	49,762	392,889
Hancock .....	94,738	80,000	1,490	176,228	77,101	94,168	347,497
Kennebec .....	143,546	70,000	38,066	251,612	3,213	138,549	393,374
Knox .....	101,528		18,731	120,259	8,829	472	129,560
Lincoln .....	122,758		12,860	135,618	500	51,290	187,408
Oxford .....	56,876		4,281	61,157	94,845	71,465	227,467
Penobscot .....	315,668	430,000	33,904	779,572	52,989	38,046	870,607
Piscataquis .....	143,150	40,000	34,373	217,523	53,451	34,213	305,187
Sagadahoc .....	94,931		2,614	97,545		57,052	154,597
Somerset .....	125,547		9,051	134,598	95,889	101,144	331,631
Waldo .....	136,791		7,608	144,399		55,378	199,777
Washington .....	43,548	90,000	7,582	141,130	55,458	78,805	275,393
York .....	208,237	105,000	49,881	363,118	4,253	140,357	507,728
	<u>\$2,902,518</u>	<u>\$2,149,000</u>	<u>\$274,842</u>	<u>\$5,326,360</u>	<u>\$887,654</u>	<u>\$1,429,612</u>	<u>\$7,643,626</u>



**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES**  
**AT CLOSE OF 1971 FISCAL YEAR**

**ANDROSCOGGIN COUNTY**

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Auburn .....	24,151	\$123,775,320	.0384	\$4,769,625	98.3	\$9,283,149	\$ 4,731,536	\$	\$213,441
Durham .....	1,264	728,580	.172	126,300	90.6	54,644		7,304*	14,579
Greene .....	1,772	1,452,416	.020	291,800	93.3	108,931	23,300	61,242	11,088
Leeds .....	1,031	5,798,775	.032	186,245	86.2	434,908		9,555	28,752
Lewiston .....	41,779	218,691,100	.034	7,463,466	98.4	16,401,833	8,885,000		345,563
Lisbon .....	6,544	24,401,845	.040	980,340	89.7	1,830,138	293,759	79,485	188,384
Livermore .....	1,610	3,546,620	.056	199,697	98.1	265,997		1	33,931
Livermore Falls .....	3,450	14,232,760	.0405	578,798	97.2	1,067,457	65,000	26,742	64,637
Mechanic Falls .....	2,193	6,959,550	.044	307,654	97.8	521,966	65,027	54,710	20,451
Minot .....	919	2,995,313	.031	93,544	95.5	224,648	78,913	3,615	6,018
Poland .....	2,015	10,383,430	.0334	348,181	83.6	778,757	35,003	35,395	47,216
Sabattus .....	1,681	1,174,945	.146	172,778	92.4	88,121	38,069	7,716	6,431
Turner .....	2,246	1,952,002	.171	335,070	97.7	146,400		814	67,667
Wales .....	624	2,204,756	.029	64,397	96.6	165,357	50,000	14,704	5,606

**AROOSTOOK COUNTY**

Allagash Plantation .....	456	452,574	.225	102,096	98.0	33,943	100		40,649
Amity .....	156	103,895	.166	17,340	95.2	7,792		627	23,459
Ashland .....	1,761	5,947,010	.042	250,974	96.9	446,026	8,000		58,536
Bancroft .....	53	99,210	.144	14,346	97.5	7,441		511*	8,128
Benedicta .....	177	237,168	.122	29,015	89.5	17,788		14,152	20,392
Blaine .....	903	788,210	.111	88,031	61.9	59,118	445	21,086	50,376
Bridgewater .....	895	850,662	.102	87,314	78.9	63,799		25,421	42,260
Caribou .....	10,419	57,107,620	.038	2,173,390	99.3	4,283,072	1,586,034		196,706
Cary Plantation .....	184	80,735	.152	12,416	89.0	6,055		930	6,881
Castle Hill .....	519	655,142	.082	54,061	111.1	49,136		7,859	26,236
Caswell Plantation .....	693	217,600	.130	28,555	103.6	16,320			48,922
Chapman .....	328	198,475	.0118	23,672	99.2	14,886			19,180
Crystal .....	281	322,510	.062	20,200	87.4	24,188	960	217	12,590
Cyr Plantation .....	155	200,169	.155	31,107	104.2	15,013		15,694	3,495
Dyer Brook .....	165	139,015	.096	13,480	66.1	10,426	651	1,989*	190,000
E Plantation .....	18	64,149	.09	5,800	102.4	4,811		78*	10,781
Eagle Lake .....	908	1,467,740	.057	84,189	92.5	110,081	2	10,198	38,596
Easton .....	1,305	15,092,415	.026	393,351	96.2	1,131,931	510,000	18,090	35,780
Fort Fairfield .....	4,859	22,563,110	.043	972,614	93.4	1,692,233	170,675		77,081
Fort Kent .....	4,575	16,306,454	.0336	550,162	91.4	1,222,984	40,000	74,365	25,846
Frenchville .....	1,375	1,155,505	.102	118,660	89.2	86,663	9,750		42,759
Garfield Plantation .....	104	49,770	.09625	4,694	100.3	3,733		4,800	43,927

# AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Glenwood Plantation	9	\$137,162	.043	\$5,979	97.6	\$10,287	(a)	(a)	(a)
Grand Isle	797	684,430	.088	60,707	101.8	51,332			38,675
Hamlin Plantation	357	233,440	.093	21,902	111.8	17,508			20,155
Hammond Plantation	73	115,995	.123	14,321	97.0	8,700		8,202	4,570
Haynesville	157	222,403	.099	22,111	94.2	16,680		2,226	7,825
Hersey	81	102,970	.15	15,512	92.5	7,728		8,323	1,023
Hodgdon	933	971,688	.08	78,305	95.0	72,877		8,653	37,095
Houlton	8,111	47,911,698	.0325	1,562,212	91.9	3,593,377	370,093	71,810	27,524
Island Falls	913	4,766,100	.0274	131,251	94.1	357,458	1,100		46,207
Limestone	10,360	9,643,710	.030	290,511	102.0	723,278			94,529
Linneus	608	746,440	.116	86,944	82.8	55,983	39	12,789	23,181
Littleton	958	2,575,545	.0455	117,871	90.3	193,166	231	17,892	27,446
Ludlow	259	125,130	.170	21,452	83.3	9,385	12,520	5,581	19,512
Macwahoc Plantation	126	312,650	.100	31,361	98.9	23,449		113	7,933
Madawaska	5,585	24,204,185	.074	1,794,566	98.8	1,815,314	1,077,910	65,686	33,242
Mapleton	1,598	7,211,871	.028	203,066	100.1	540,890	6,505	16,679	104,632
Mars Hill	1,875	7,836,620	.040	314,659	71.3	587,747	7,381	11,417	54,183
Masardis	317	580,740	.100	58,323	103.4	43,555	4,400	7,904	14,193
Merrill	271	198,476	.095	19,038	87.1	14,886	672	14,065	34,716
Monticello	1,072	3,450,320	.039	135,246	86.9	258,774	31,228	8,603	43,501
Moro Plantation	24	156,135	.060	9,464	94.9	11,710	(a)	(a)	(a)
Nashville Plantation	50	801,130	.011	8,830	100.0	60,085		5,330	12,429
New Canada Plantation	300	665,050	.044	29,400	76.3	49,879		6,867	13,599
New Limerick	427	434,241	.122	53,265	94.2	32,568	54	2,468	29,451
New Sweden	639	1,006,805	.060	60,927	106.7	75,510	7,722	4,118	22,052
Oakfield	836	357,205	.226	81,274	86.1	26,790	25,884	18,665	9,981
Orient	83	196,925	.110	21,734	98.9	14,769		6,639	3,498
Oxbow Plantation	92	142,625	.094	13,467	99.8	10,697			11,537
Perham	436	659,090	.106	70,158	103.2	49,432			34,179
Portage Lake	477	1,349,150	.065	88,067	93.8	101,186		17,056	26,160
Presque Isle	11,452	71,849,200	.031	2,231,825	94.2	5,388,690	578,658		90,976
Reed Plantation	273	186,910	.222	41,701	98.9	14,018	42,020	5,161	15,222
St. Agatha	868	1,837,640	.048	88,780	89.0	137,823	19,396		33,469
St. Francis	811	189,090	.177	33,925	94.7	14,182	1,430		42,094
St. John Plantation	377	158,323	.13	20,789	100.2	11,874		9,380	10,975
Sherman	949	837,250	.084	70,956	87.3	62,794	667	2,132	60,379
Smyrna	318	219,055	.120	26,539	90.9	16,429	125	9,289	18,873
Stockholm	388	340,031	.090	30,876	88.8	25,502	9,004		13,151
Van Buren	3,971	11,829,980	.036	428,213	99.5	887,249	553,973		82,095
Wade	255	381,330	.110	42,099	101.2	28,600	25,500		2,045*
Wallagrass Plantation	617	374,898	.120	45,390	99.7	28,117			47,890
Washburn	1,914	3,667,740	.102	375,141	101.5	275,081	8,340		63,308
Westfield	517	1,457,525	.045	65,964	87.3	109,314	4,150		54,819
Westmanland Plantation	52	183,485	.048	8,840	102.7	13,761			3,035
Weston	162	325,630	.095	31,073	97.1	24,422			13,247
Winterville Plantation	164	120,000	.09	10,896	95.2	9,000		1,361	35,942
Woodland	1,218	951,960	.094	90,324	102.9	71,397	10,075		25,883

# CUMBERLAND COUNTY

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit* Unappropriated
Baldwin	878	\$ 4,933,360	.034	\$ 168,379	91.8	\$ 370,002	\$	\$	\$43,957
Bridgton	2,967	25,090,554	.028	704,930	94.3	1,881,792		41,697	47,056
Brunswick	16,195	77,700,400	.0387	3,015,681	98.5	5,827,530	1,863,501	920,417	105,197
Cape Elizabeth	7,873	54,998,299	.0406	2,239,435	98.1	4,124,872	4,429,500	129,762	102,496
Casco	1,256	11,288,262	.02425	274,844	94.8	846,620	13	16,266	27,137
Cumberland	4,096	37,879,219	.028	1,063,858	99.3	2,840,941	82,958	6,990	170,824
Falmouth	6,291	45,192,550	.0386	1,749,602	91.7	3,389,441	2,231,000	138,438	100,231
Freeport	4,781	28,304,810	.031	880,776	96.5	2,122,861	132,060	57,220	104,084
Gorham	7,839	35,092,127	.0348	1,225,777	97.0	2,631,910	699,106	94,727	214,870
Gray	2,939	27,901,400	.0235	657,810	102.2	2,092,605	15,074	75,637	35,782
Harpeswell	2,552	12,497,765	.0385	483,323	99.8	937,332	15,000	5,882	140,152
Harrison	1,045	7,757,985	.040	311,078	100.6	581,849	35,565	29,630	42,395
Naples	956	18,282,195	.0165	302,526	97.9	1,371,165	25,000	5,654	32,795
New Gloucester	2,811	6,953,749	.041	286,706	92.0	521,531	13,539	2,481	48,979
North Yarmouth	1,383	5,476,829	.0355	195,407	101.0	410,762	49,522	2,984	48,903
Otisfield	589	1,069,075	.170	182,244	98.0	80,181	369	8,038	7,899
Portland	65,116	350,471,220	.05275	18,569,300	97.3	26,285,342	22,675,000	361,567	
Pownall	800	1,039,965	.120	125,351	98.7	77,997	19,664	8,016	22,496
Raymond	1,328	6,723,032	.058	391,190	93.8	504,227	209,387	13,451	19,709
Scarborough	7,845	42,681,520	.05125	2,193,801	98.5	3,201,114	1,495,500	47,280	223,373
Sebang	708	1,349,608	.174	235,336	101.9	101,221	14,045	18,029	13,029
South Portland	23,267	147,557,340	.0425	6,287,889	98.9	11,066,801	7,289,583	81,869	228,984
Standish	3,122	10,140,325	.076	772,822	96.7	760,524		1,212	59,161
Westbrook	14,444	114,608,770	.0365	4,193,914	99.9	8,595,658	2,832,728	326,672	277,877
Windham	6,593	33,770,970	.0344	1,166,743	95.6	2,532,823		122,934	161,613
Yarmouth	4,854	59,025,920	.02690	1,751,492	97.1	4,426,944	1,421,025	46,566	179,723

# FRANKLIN COUNTY

Avon	495	435,300	.092	40,291	97.1	32,648		15,114	12,670
Carthage	354	598,350	.105	30,177	93.5	44,876		1,548*	16,157
Chesterville	643	495,761	.190	94,675	94.4	37,182		8,487	7,219
Coplin Plantation	50	238,905	.065	15,574	95.7	17,918		7,637	3,414
Dallas Plantation	105	709,980	.044	31,326	96.9	53,249		5,645	2,745
Eustis	595	845,360	.108	91,725	96.7	63,402	5	21,555	11,244
Farmington	5,657	35,073,830	.029	1,020,684	94.1	2,630,537	858,131	22,946	59,063
Industry	347	1,254,400	.066	83,042	94.5	94,080	(a)	(a)	(a)
Jay	3,954	81,032,985	.0185	1,501,951	99.6	6,077,474	1,925,003	40,685	80,842
Kingfield	877	2,638,000	.047	124,628	98.0	197,850		7,968	30,197
Madrid	107	197,050	.090	17,828	99.0	14,779		5,966	7,200
New Sharon	725	2,347,510	.047	110,852	98.0	176,063	5,801	549	2,799
New Vineyard	444	730,880	.077	56,659	90.4	54,816		3,234	19,262
Phillips	979	930,080	.124	116,029	96.1	69,756	19,000	11,635	12,047
Rangeley Plantation	52	780,247	.077	60,136	94.6	58,519	16,077		13,708
Rangeley	941	12,094,700	.024	305,999	96.0	907,103	314,375	21,775	11,684
Sandy River Plantation	73	659,785	.046	30,398	100.9	49,484		5,813	1,207
Strong	1,132	1,320,100	.090	119,613	98.8	99,008	29,711	16,702	16,103
Temple	367	433,185	.098	42,716	101.4	32,489			4,964
Weld	360	863,270	.129	111,620	99.4	64,745		14,693	11,071
Wilton	3,802	8,655,890	.078	677,682	98.3	649,192	2,674	3,255	28,930

# HANCOCK COUNTY

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Amherst .....	148	\$ 148,960	.094	\$ 14,143	98.0	\$ 11,172	\$ 4,388	\$	\$ 11,216
Aurora .....	72	150,315	.093	14,087	98.7	11,274	2,000	101	13,339
Bar Harbor .....	3,716	26,307,110	.043	1,134,230	97.8	1,973,033	18,000	76,819	70,057
Blue Hill .....	1,367	2,619,100	.120	315,288	96.0	196,433		7,332	67,602
Brooklin .....	598	4,489,680	.024	108,178	99.8	336,726		4,166	46,803
Brooksville .....	673	5,004,230	.030	150,655	99.7	375,317	8,727	737	27,178
Bucksport .....	3,756	19,128,450	.064	1,226,999	99.1	1,434,634	619,844	69,428	114,117
Castine .....	1,080	15,150,300	.010	152,052	99.3	1,136,273	70,001	8,119	19,468
Cranberry Isles .....	186	631,920	.096	60,862	97.6	47,394	4,000	12,551	879
Dedham .....	522	640,781	.147	94,634	96.5	48,059	22,874	2,536	48,337
Deer Isle .....	1,211	2,050,010	.090	185,482	96.7	153,751		2,488	81,088
Eastbrook .....	188	494,435	.081	40,191	97.1	37,083		4,991	7,505
Ellsworth .....	4,603	32,382,110	.035	1,136,812	95.3	2,428,658	172,040		220,376
Franklin .....	708	1,110,991	.058	64,956	97.3	83,324	9,190	8,525	8,732
Gouldsboro .....	1,310	4,813,851	.0355	171,817	95.0	361,039		7,569	36,922
Great Pond Plantation .....	43	77,320	.024	18,584	100.0	5,799	232	1,303	2,104
Hancock .....	1,070	1,269,850	.118	150,673	98.9	95,239	60,000	28,748	53,445
Lamoine .....	615	3,751,402	.023	86,744	95.3	281,355	886	7,580	49,488
Long Island Plantation .....	56	203,450	.056	11,459	88.5	15,259	(a)	(a)	(a)
Mariaville .....	108	162,605	.104	16,983	100.1	12,195	2	949*	23,130
Mount Desert .....	1,659	29,971,020	.025	750,806	99.9	2,247,827	130,000	65,890	81,068
Orland .....	1,307	3,482,327	.055	192,335	96.0	261,175	6,000	9,632	48,162
Osborn Plantation .....	33	83,617	.0103	8,646	99.7	6,271	3,000	37*	2,843
Otis .....	123	285,190	.126	36,048	96.6	21,389	(a)	(a)	(a)
Penobscot .....	786	4,515,900	.22	99,899	92.3	338,693	4,560	6,193	16,812
Sedgwick .....	578	3,388,000	.027	91,932	97.5	254,100	1,336	91*	13,228
Sorrento .....	199	460,470	.0119	55,000	100.1	34,535		4,380	17,040
Southwest Harbor .....	1,657	16,886,275	.0257	435,211	99.8	1,266,471	43,618	66,347	12,254
Stonington .....	1,291	2,603,200	.082	214,575	93.8	195,240	2,053	31,922	15,590
Sullivan .....	824	1,652,975	.060	99,635	94.5	123,973	15,864	10,156	39,253
Surry .....	623	1,201,880	.090	108,629	98.2	90,141		4,540*	40,012
Swan's Island .....	323	1,037,330	.074	77,029	99.8	77,800	(a)	(a)	(a)
Tremont .....	1,003	5,995,700	.036	216,733	94.8	449,678	3,100	31,032	18,496
Trenton .....	392	1,952,730	.043	84,288	95.6	146,455	3	9,224	36,593
Verona .....	437	1,034,790	.050	52,088	93.1	77,609		417	28,629
Waltham .....	167	213,475	.070	15,066	101.3	16,011		363	8,465
Winter Harbor .....	1,028	1,029,981	.103	106,439	99.1	77,249	500	5,734	23,263

# KENNEBEC COUNTY

Albion .....	1,056	818,655	.154	126,796	97.8	61,399		1,000	51,985
Augusta .....	21,945	122,837,320	.035	4,313,631	97.4	9,212,799	4,631,000		1,026,678
Belgrade .....	1,302	3,105,650	.087	271,104	96.3	232,924	6,500	349	42,093
Benton .....	1,729	863,301	.198	172,089	99.4	64,748	549		28,784
Chelsea .....	2,095	2,118,711	.066	140,801	84.7	158,903	42,000	5,198	3,253
China .....	1,850	13,623,865	.024	328,275	89.9	1,021,790	182,084	22,345	23,578

# KENNEBEC COUNTY - Continued

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Clinton .....	1,971	\$ 1,136,872	.203	\$ 232,051	99.1	\$ 85,265	\$	\$ 3,742	\$ 36,334
Farmingdale .....	2,423	9,023,900	.036	326,628	96.4	676,793	6	17,519	47,586
Fayette .....	447	860,064	.116	100,163	100.2	64,505		10,490	16,483
Gardiner .....	6,685	24,879,670	.0491	1,225,901	97.6	1,865,975	342,636		50,615*
Hallowell .....	2,814	9,845,406	.038	376,015	99.2	738,405	41,000	7,294	48,209
Litchfield .....	1,222	3,844,920	.054	208,616	97.3	288,369	12,867	3,748	35,575
Manchester .....	1,331	7,548,353	.0343	259,914	94.3	566,126	71,169	20,652	14,730
Monmouth .....	2,062	9,878,400	.040	396,675	96.8	740,880	286,274	8,358	33,858
Mount Vernon .....	680	3,182,275	.046	146,808	94.3	238,671	36,000	10,007	18,735
Oakland .....	3,535	6,823,348	.077	527,936	96.6	511,751		9,466	26,622
Pittston .....	1,617	5,898,760	.029	172,132	94.8	442,407		1,464	35,378
Randolph .....	1,741	1,772,819	.089	158,981	91.8	132,961	6,544		52,273
Readfield .....	1,258	10,729,230	.025	269,185	97.4	804,692	95,000	20,193	52,891
Rome .....	362	942,100	.088	83,198	96.2	70,658	5,300	4,816	25,493
Sidney .....	1,319	315,030	.060	198,068	95.6	23,627	7,000	2,173*	26,651
Vassalboro .....	2,618	6,812,390	.052	355,903	93.8	510,929	163,580	12,555	18,041
Vienna .....	205	505,320	.076	38,581	99.6	37,899			7,411
Waterville .....	18,192	129,735,770	.031	4,032,399	89.3	9,730,183	5,309,559	121,476*	517,311
Wayne .....	577	1,708,396	.076	130,321	94.4	128,130	1,311	27,334	14,256
West Gardiner .....	1,435	3,522,323	.040	141,868	96.7	264,174	14,052	10,259	36,374
Windsor .....	1,097	840,419	.201	169,636	97.8	63,031	9,250	7,840	34,692
Winslow .....	7,299	24,092,530	.066	1,595,318	96.6	1,806,940	1,529,615	170,401	191,617
Winthrop .....	4,335	35,086,200	.025	880,629	97.2	2,631,465	528,990	11,058	127,794

# KNOX COUNTY

Appleton .....	628	1,277,276	.058	74,500	85.0	95,796	6	19,419	16,514
Camden .....	4,115	18,419,460	.054	994,651	97.6	1,381,460	928,000	209,709	92,462
Cushing .....	522	1,752,295	.074	130,111	91.4	131,422		14,983	21,778
Friendship .....	834	4,681,119	.037	173,831	97.4	351,084		4,152	23,588
Hope .....	500	538,045	.142	76,729	98.3	40,353	5,000	3,863	16,529
Isle au Haut .....	45	158,660	.168	26,718	101.8	11,900	2,500	9,560	153
Matinicus Isle Plantation .....	90	123,767	.142	17,698	90.6	9,283	22	2,517	4,893
North Haven .....	399	1,520,608	.104	158,455	101.2	114,046	753	33,597	22,354
Owl's Head .....	1,281	1,331,810	.146	195,449	97.5	99,886		11,382	37,620
Rockland .....	8,505	39,565,280	.042	1,667,130	94.9	2,967,396	108,648	6,271	174,508
Rockport .....	2,067	9,982,510	.049	490,733	97.2	748,688	77,469	20,013	29,470
St. George .....	1,639	13,021,590	.0258	337,268	97.7	976,619	1,521	18,344	59,216
South Thomaston .....	831	848,710	.135	115,233	97.0	63,653		10,881	21,657
Thomaston .....	2,646	13,031,890	.039	509,852	98.3	977,392	185,492	37,563	63,546
Union .....	1,189	3,330,700	.057	191,426	97.1	249,803	352	6,607	39,673
Vinalhaven .....	1,135	2,501,450	.102	256,117	93.7	187,609		29,293	7,667
Warren .....	1,864	6,297,770	.046	291,026	91.1	472,333	16,561	2,763*	56,788
Washington .....	723	705,176	.132	93,489	95.7	52,888		6,151	24,913

# **LINCOLN COUNTY**

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	
								Appropriated	Unappropriated
Alna .....	315	\$ 1,026,405	.051	\$ 52,593	102.0	\$ 76,980	\$ 320	\$ 7,266	\$16,605
Boothbay .....	1,814	14,841,766	.02675	398,544	98.8	1,113,132	3,334	25,701	24,518
Boothbay Harbor .....	2,320	24,955,530	.024	600,925	98.5	1,871,665	49,954	44,322	23,470
Bremen .....	454	4,291,010	.0214	92,236	97.9	321,826	8,500	7,101	18,160
Bristol .....	1,721	11,537,090	.029	344,063	99.7	865,282	42,000	31,862	49,011
Damariscotta .....	1,264	8,827,760	.0242	214,514	99.4	662,082	46,059	1,029	43,836
Dresden .....	787	1,544,200	.066	102,523	92.7	115,815	5,798	16,827	15,208
Edgecomb .....	549	813,376	.130	106,246	93.2	61,003	3	22,029	16,918
Jefferson .....	1,242	1,680,545	.104	175,704	95.3	126,041	11,000	164*	40,790
Monhegan Plantation .....	44	209,950	.090	18,998	97.7	15,746		13,695	2,536
Newcastle .....	1,076	6,384,205	.0336	215,328	98.2	478,815	15,191	12,007	51,392
Nobleboro .....	850	1,845,635	.074	137,195	101.3	138,423	16,000	6,184	30,239
Somerville Plantation .....	215	377,950	.050	19,078	96.8	28,346	301	8,484	22,221
South Bristol .....	664	2,071,980	.065	135,318	99.0	155,399	31,359	13,245	25,849
Southport .....	473	13,732,550	.145	583,399	100.5	1,029,941	19,926	46,947	29,239
Waldoboro .....	3,146	23,238,655	.025	583,399	97.7	1,742,899	11,498	12,338	78,388
Westport .....	228	371,050	.136	50,724	98.6	27,829		7,500	5,690
Whitefield .....	1,131	1,314,970	.100	132,187	92.9	98,623	44,797	15,355	28,763
Wiscasset .....	2,244	49,921,444	.0335	1,673,866	99.3	3,744,108	334,073	452,853	21,670

# **OXFORD COUNTY**

Andover .....	791	12,945,660	.026	338,548	98.8	970,925			\$29,552
Bethel .....	2,220	9,618,990	.050	482,840	96.9	721,424	45,403	9,690	93,780
Brownfield .....	478	437,475	.172	75,657	94.7	32,811			38,919
Buckfield .....	929	2,109,800	.055	116,774	93.8	158,235	32,500	8,051	26,594
Byron .....	132	332,440	.106	35,320	97.5	24,933		5,008	21,883
Canton .....	742	893,650	.085	76,488	97.8	67,024	3	4,855	16,914
Denmark .....	397	935,895	.152	142,604	92.7	70,192	3,790	2,244	22,885
Dixfield .....	2,188	11,022,990	.25	277,261	95.5	826,724	77,671	18,845	37,904
Fryeburg .....	2,208	6,889,495	.0534	369,513	96.6	516,712		11,171	33,107
Gilead .....	153	526,520	.109	57,523	96.9	39,489	7,488	11,267	5,596
Greenwood .....	610	2,282,277	.086	196,708	95.1	171,171	8,849	8,318	15,708
Hanover .....	275	784,800	.058	45,740	96.7	58,860		7,106	3,028
Hartford .....	312	503,965	.124	62,789	93.1	37,797		2,210	8,160
Hebron .....	532	618,020	.070	43,675	88.8	46,352		2,524	13,157
Hiram .....	686	1,141,580	.118	135,261	96.5	85,619	3,667	14,647	21,169
Lincoln Plantation .....	60	1,270,992	.030	38,175	99.4	95,324		14,089	22,164
Lovell .....	607	2,452,675	.085	208,977	97.9	183,951	19,554	36,354	22,988
Magalloway Plantation .....	75	326,034	.072	23,519	100.2	24,453		18,470	4,431
Mexico .....	4,309	8,034,200	.059	476,865	93.9	602,565	2,584	50,381	79,829

# OXFORD COUNTY - Continued

Municipality	Population 1970 Census	Valuation	1971	Commitment	% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and or Deficit*	
			Tax Rate					Appropriated	Unappropriated
Newry .....	208	\$ 596,240	.071	\$ 42,462	105.4	\$ 44,718		\$ 11,361	\$ 6,585
Norway .....	3,595	12,189,175	.063	770,228	99.4	914,188	\$ 495,000	45,997	59,126
Oxford .....	1,892	3,678,500	.069	255,263	100.4	275,888		8,631	29,551
Puris .....	3,731	20,779,905	.0295	615,667	99.8	1,558,493	400,030	34,883	100,185
Peru .....	1,345	2,527,102	.102	258,604	99.6	189,533		44,246	64,129
Porter .....	1,115	1,301,640	.078	102,263	97.8	97,623		23*	83,550
Roxbury .....	271	1,119,060	.072	80,896	95.8	83,930		4,896	12,525
Rumford .....	9,363	98,451,870	.02925	2,885,826	98.4	7,383,890	1,984,700	111,421	27,647
Stoneham .....	160	737,635	.039	28,939	102.0	55,323		8,599	6,563
Stow .....	109	177,200	.120	21,357	98.8	13,290		12,902	4,383
Sumner .....	525	656,065	.086	56,788	94.8	49,205		6,853	33,857
Sweden .....	110	544,527	.088	48,047	102.1	40,840	132	3,881	4,889
Upton .....	54	458,525	.051	23,418	97.7	34,389		30,784	9,255
Waterford .....	760	1,965,725	.106	209,045	100.5	147,429	7,200	5,756	57,407
West Paris .....	1,171	1,843,796	.070	129,962	98.4	138,284	13,500	13,068	24,270
Woodstock .....	1,005	1,672,650	.110	184,721	97.5	125,449		5,064	47,960

# PENOBSCOT COUNTY

Alton .....	340	276,605	.072	20,120	96.2	20,745	26	6,372	26,728
Bangor .....	33,168	187,854,380	.0395	7,453,841	96.2	14,089,079	9,910,520	153,873	80,900*
Bradford .....	569	775,255	.105	81,825	96.7	58,144		3,379	46,251
Bradley .....	1,010	653,602	.176	115,739	96.7	49,020	21,525	15,343	44,591
Brewer .....	9,300	64,952,160	.0326	2,124,372	99.4	4,871,412	1,304,207	64,393	145,526
Burlington .....	266	208,450	.156	32,719	95.9	15,634	1,000	1,601	19,665
Carmel .....	1,301	3,033,240	.031	94,846	91.3	227,493		9,723	81,831
Carroll Plantation .....	132	103,870	.223	23,289	96.0	7,790	4,821	659	7,495
Charleston .....	909	570,195	.130	74,536	93.1	42,765		2,191	30,139
Chester .....	255	198,290	.180	35,866	99.2	14,872		1,146	11,407
Clifton .....	233	440,025	.077	34,068	98.5	33,002		533	14,204
Corinna .....	1,700	9,918,890	.031	308,716	97.3	743,917	9,975	13,459	28,759
Corinth .....	1,212	712,575	.204	146,307	89.4	53,443	221	2,907	44,293
Dexter .....	3,725	18,256,320	.033	605,123	100.3	1,369,224	83,000	14,967	69,688
Dixmont .....	559	478,896	.090	43,514	95.9	35,917		2,947	19,973
Drew Plantation .....	32	104,913	.124	13,039	99.1	7,868		233	9,015
East Millinocket .....	2,567	16,607,117	.066	1,097,729	99.6	1,245,534	532,000	25,742	41,323
Eddington .....	1,358	2,335,900	.050	117,836	95.0	175,193	12,700	300	38,311
Edinburg .....	67	130,744	.091	11,949	100.6	9,806		1,200	5,072
Enfield .....	1,148	1,087,938	.146	159,517	92.8	81,595	1,201	6,553	40,467
Etna .....	526	394,767	.062	24,857	94.7	29,608		470	34,220
Exeter .....	663	357,025	.172	61,858	86.7	26,777	23,198	5,692	25,725
Garland .....	596	285,655	.180	51,796	90.5	21,424		2,945	10,393
Glenburn .....	1,196	3,220,342	.040	129,687	89.0	241,526	48,344	21,223	45,595

# PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Grand Falls Plantation .....	6	\$ 62,820	.066	\$ 4,154	100.1	\$ 4,712	\$ 1,500	\$ 863	\$ 833
Greenbush .....	591	453,080	.010	45,716	91.1	33,981	8	8,994	41,631
Greenfield .....	117	983,800	.025	24,661	99.6	73,785	10	2,058	10,377
Hampden .....	4,693	29,371,680	.0275	810,413	98.4	2,202,876	122,959	13,075	194,955
Hermion .....	2,376	11,168,540	.026	292,008	98.3	837,641		22,914	164,841
Holden .....	1,841	4,751,047	.025	119,625	93.4	356,329		1,204	108,768
Howland .....	1,468	2,190,570	.068	149,850	97.0	164,293	903	9,467	65,237
Hudson .....	482	310,165	.0275	85,662	88.9	23,262	231	1,862	32,724
Kenduskeag .....	733	667,860	.087	58,611	89.8	50,090	922	573*	41,409
Lagrange .....	393	272,820	.117	32,172	95.5	20,462		2,428	21,793
Lakeville Plantation .....	15	175,449	.063	11,089	99.7	13,159		6,963	2,897
Lee .....	599	1,732,690	.034	59,361	96.8	129,952	200	2,199	25,588
Levant .....	802	1,395,790	.046	64,740	94.4	104,684	3,003	1,371	17,526
Lincoln .....	4,759	43,773,590	.023	1,009,988	78.0	3,283,019		88,139	108,007
Lowell .....	154	108,490	.144	15,767	100.1	8,137	1,000	1,520	15,709
Mattawamkeag .....	988	1,077,147	.172	186,007	99.5	80,786	12,000	4,091	16,940
Maxfield .....	24	79,515	.072	5,749	101.1	5,964		1,190	1,852
Medway .....	1,491	558,559	.420	235,573	94.2	41,892	(a)	(a)	(a)
Milford .....	1,828	3,810,000	.064	244,920	98.6	285,750	190,975	35,181	37,715
Millinocket .....	7,742	103,833,507	.02480	2,580,663	97.5	7,787,513	1,175,200	14,379	84,189
Mount Chase Plantation .....	197	476,550	.068	32,531	95.0	35,741		15,545	8,934
Newburgh .....	835	694,025	.090	63,056	92.4	52,052			32,266
Newport .....	2,260	978,315	.225	502,588	97.0	73,374	45,989	4,199	5,068
Old Town .....	9,057	52,657,800	.037	1,954,759	99.4	3,949,335	1,105,253		328,446
Orono .....	9,989	25,409,830	.046	1,172,617	99.2	1,905,737	758,579	109,469	71,358
Orrington .....	2,702	15,420,821	.0205	318,080	98.4	1,156,562	19,100	12,775	73,402
Passadumkeag .....	326	203,805	.110	22,659	94.4	15,285		600	24,232
Patten .....	1,266	2,871,350	.0384	111,187	90.3	215,351	3,528	17,798	17,386
Plymouth .....	542	195,084	.184	36,261	101.4	14,631			47,738
Prentiss Plantation .....	159	78,423	.218	17,210	94.9	5,882	(a)	(a)	(a)
Seboeis Plantation .....	63	102,290	.130	13,331	98.8	7,672	15	1,634	5,813
Springfield .....	336	164,560	.160	26,591	97.3	12,342	1,489	2,841	23,777
Stacyville .....	547	1,209,505	.075	91,154	87.0	90,713	11,871	2,457	30,622
Stetson .....	395	214,995	.228	49,298	90.4	16,125	59	1,168*	20,049
Veazie .....	1,556	16,454,244	.0212	349,922	100.3	1,234,068	214,007	918	41,333
Webster Plantation .....	56	74,045	.166	12,324	101.3	5,553	(a)	(a)	(a)
Winn .....	516	162,459	.310	50,716	95.0	12,184		3,713	31,212
Woodville .....	62	565,286	.089	50,352	99.2	42,396	6,243	3,057	22,040



# PISCATAQUIS COUNTY

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Abbot .....	453	\$293,427	.183	\$54,054	98.0	\$22,007	\$	\$2,112	\$25,201
Atkinson .....	213	232,410	.125	29,186	96.7	17,431			12,534
Barnard Plantation .....	24	90,407	.058	5,277	99.0	6,781		2,346	3,131
Blanchard Plantation .....	56	117,061	.153	17,970	96.7	87,796		3,113	5,640
Bowerbank .....	29	320,946	.048	15,438	99.7	24,071		10,490	2,366
Brownville .....	1,490	965,055	.156	151,740	94.7	72,379	21,733	11,383	25,045
Dover-Foxcroft .....	4,178	11,180,220	.051	572,441	96.8	838,517	20,000	80,327	52,766
Elliottsville Plantation .....	26	217,383	.085	18,516	97.1	16,304		2,065*	11,085
Greenville .....	1,894	12,174,511	.0276	337,379	96.5	913,088	36,534	30,579	39,577
Guilford .....	1,694	7,926,940	.034	270,740	97.2	594,521	32,880	1,778	54,269
Kingsbury Plantation .....	7	142,589	.070	9,987	99.0	10,694		2,679	
Lake View Plantation .....	16	330,185	.045	14,879	99.9	24,764		4,276	1,950
Medford .....	146	235,629	.083	19,632	98.5	17,672	5	5,380	7,251
Milo .....	2,572	8,285,510	.049	407,791	97.2	621,413	12,000	18,845	29,835
Monson .....	669	1,268,200	.077	98,164	96.4	95,115	37,000	12,936	18,275
Parkman .....	457	1,470,680	.039	57,750	96.4	110,301	5,780	2,132	8,457
Sangerville .....	1,107	568,420	.190	108,699	93.8	42,632	8,000	2,132	26,844
Sebec .....	325	475,514	.118	56,387	98.4	35,664			26,852
Shirley .....	174	292,740	.088	25,872	98.0	21,956	(a)	(a)	(a)
Wellington .....	232	132,630	.090	12,111	96.6	9,947			17,286
Willimantic .....	126	555,970	.062	34,578	99.3	41,698		2,913	4,208

# SAGADAHOC COUNTY

Arrowsic .....	188	966,000	.040	38,808	97.8	72,450	450	4,996	9,560
Bath .....	9,679	55,388,280	.043	2,388,719	99.9	4,154,121	3,613,099		186,318
Bowdoin .....	858	292,255	.305	89,750	99.1	21,919		17,156	11,850
Bowdoinham .....	1,294	6,695,690	.030	201,762	94.8	502,177	7,775	121	31,807
Georgetown .....	464	3,283,361	.035	115,398	100.2	246,252	1,909	18,474	46,563
Phippsburg .....	1,229	2,158,830	.105	227,601	95.7	161,912	40,000	30,539	3,748
Richmond .....	2,168	8,689,701	.035	305,670	90.1	651,726	44,652	23,978	27,619
Topsham .....	5,022	21,197,864	.0325	691,730	98.9	1,589,840		4,517	151,144
West Bath .....	836	7,661,541	.0205	157,709	94.9	574,616	100,785	1,559	16,942
Woolwich .....	1,710	2,758,390	.100	277,039	97.3	206,879	20,413	5,713	57,905

# SOMERSET COUNTY

Municipality	Population 1970 Census	1971			% 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	\$5,539,590	.041	\$228,611	100.1	\$ 415,469	\$	\$ 31,992	\$ 31,486
Athens .....	592	1,118,121	.059	66,410	97.0	83,859	4,250	2,132	19,585
Bingham .....	1,254	8,959,191	.026	233,896	99.7	671,939	4,508	8,266	2,327*
Brighton Plantation .....	58	198,040	.069	13,722	99.5	14,853		2,007	8,405
Cambridge .....	281	241,835	.090	22,023	96.5	18,138		2,279	3,635
Canaan .....	904	1,030,825	.107	110,298	92.9	77,312	2,125	60	44,441
Caratunk Plantation .....	96	275,012	.083	22,906	98.3	20,626		2,195	10,363
Cornville .....	623	973,870	.066	64,770	96.7	73,040	35,000	453	19,399
Dennistown Plantation .....	48	180,735	.045	8,157	100.0	13,555	1	595	5,723
Detroit .....	663	753,815	.110	83,163	94.2	56,536		3,582	31,424
Embden .....	418	1,220,439	.097	118,734	100.1	91,533		1,983	35,785
Fairfield .....	5,684	22,879,510	.037	850,850	97.0	1,715,963	89,942	17,638	144,320
Harmony .....	650	526,455	.106	56,305	97.2	39,484	4,484	7,269	15,065
Hartland .....	1,414	795,488	.086	278,874	96.8	59,662	601	186	37,715
Highland Plantation .....	23	75,896	.165	12,559	98.2	5,692		6,680	735
Jackman .....	848	3,636,335	.034	124,265	98.3	272,725	23,231	2,830	15,926
Mudison .....	4,278	4,285,345	.148	637,150	97.4	321,401	37,212	7,020	92,051
Mercer .....	313	583,474	.077	45,212	91.6	43,761	(a)	(a)	(a)
Moose River .....	255	1,744,965	.021	36,821	99.6	130,872		1,698	10,605
Moscow .....	586	2,997,991	.096	288,242	99.6	224,849		16,038	22,581
New Portland .....	559	845,390	.096	81,622	94.9	63,404		6,905	22,258
Norridgewock .....	1,964	1,117,790	.200	224,998	92.1	83,834	8,800	4,980	26,440
Palmyra .....	1,104	682,850	.145	99,721	88.4	51,214	51	73*	49,231
Pittsfield .....	4,274	25,381,695	.028	714,068	93.8	1,903,627	316,097	92,000	74,443*
Pleasant Ridge Plantation .....	116	3,232,455	.062	200,505	99.9	242,434		11,382	12,224
Ripley .....	297	1,046,380	.032	33,733	92.5	78,479		700	9,602
St. Albans .....	1,041	257,640	.155	157,684	88.4	19,323	19,792	2,192	7,265
Skowhegan .....	7,601	30,050,360	.057	1,718,514	96.1	2,253,777	121,000	31,572	262,286
Smithfield .....	527	704,580	.166	117,335	92.6	52,844		4,308	20,363
Solon .....	712	959,700	.124	119,522	99.0	71,978	38,400	1,182	30,266
Starks .....	323	361,835	.114	41,501	94.9	27,137	32,671	7,133	8,306
The Forks Plantation .....	45	295,553	.071	21,035	101.6	22,166	262	2,897	12,766
West Forks Plantation .....	74	302,560	.059	17,896	99.8	22,692		64	10,368

# WALDO COUNTY

Belfast .....	5,957	21,604,650	.0506	1,097,785	97.8	1,620,349	650,500	14,281	168,630
Belmont .....	349	1,249,850	.029	36,495	95.9	93,739			22,788
Brooks .....	751	506,824	.143	72,946	90.2	38,012			40,250
Burham .....	802	493,675	.277	137,324	88.0	37,026		7,574	20,236
Frankfort .....	620	487,724	.130	63,806	89.6	36,579	6,200	9,714	72,359
Freedom .....	373	263,000	.124	32,897	84.6	19,725			25,747

# WALDO COUNTY - Continued

Municipality	Population 1970 Census	1971			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Islesboro .....	421	\$ 1,371,850	.139	\$ 191,083	99.0	\$ 102,889	1,000	\$ 13,738	\$ 69,088
Jackson .....	217	214,470	.010	21,591	99.1	16,085	1	51	7,006
Knox .....	443	913,395	.072	66,082	102.3	68,505	141		23,888
Liberty .....	515	727,680	.122	89,137	99.0	54,576		7,471	9,309
Lincolnton .....	955	1,071,145	.134	144,331	97.9	80,336		9,704	16,556
Monroe .....	478	1,295,140	.058	75,457	91.2	97,136	8,025	5,233*	25,078
Montville .....	430	260,761	.253	66,267	94.3	19,557	1,468	869	7,939
Morrill .....	410	571,325	.072	41,438	102.4	42,849		3,708	3,715
Northport .....	744	1,908,450	.082	156,886	96.4	143,133	3,125	982	56,709
Palermo .....	645	1,006,340	.088	89,041	100.9	75,476	776	4,193	9,365
Prospect .....	358	281,218	.180	50,898	89.8	21,091			12,100
Searsmont .....	624	1,176,450	.104	122,849	94.4	88,234	5	630	21,552
Searsport .....	1,951	14,999,195	.037	556,308	90.1	1,124,940	75,062	18,199	80,152
Stockton Springs .....	1,142	2,491,630	.070	175,191	93.6	186,872		2,318	44,613
Swanville .....	487	694,760	.096	67,042	96.5	52,107	51		16,329
Thorndike .....	439	680,035	.058	39,814	97.9	51,003	1,400	1,870	23,005
Troy .....	543	819,094	.070	57,736	101.0	61,432		5,252	14,295
Unity .....	1,280	2,209,875	.066	146,686	100.3	165,741	181	19	35,471
Waldo .....	431	327,208	.113	37,244	98.5	24,541	130	11,040	26
Winterport .....	1,963	2,780,225	.088	246,283	90.5	208,517	3	31,537	112,639

# WASHINGTON COUNTY

Addison .....	773	768,390	.108	83,580	93.1	57,629			28,595
Alexander .....	169	463,080	.079	36,736	97.5	34,731	194	985	16,335
Baileysville .....	2,167	19,121,440	.038	727,874	100.4	1,434,108	445,000	17,568	81,890
Baring Plantation .....	181	307,327	.034	10,611	106.9	23,050		5,111	1,789
Beals .....	663	282,870	.122	35,040	96.9	21,215	10	11,045	4,764
Beddington .....	32	217,338	.062	13,508	97.4	16,300		1,974	5,950
Calais .....	4,044	17,408,410	.0395	690,530	92.3	1,305,631	703,351	2,997	37,929
Centerville .....	19	182,806	.063	11,541	100.0	13,710		845	4,762
Charlotte .....	199	432,000	.066	28,692	99.8	32,400	1,834	12,620	6,830
Cherryfield .....	771	1,488,365	.067	100,273	100.4	111,627		22,039	3,723
Codyville Plantation .....	45	128,868	.068	8,805	98.8	9,665	1,350	1,179	9,029
Columbia .....	162	373,230	.072	27,038	83.9	27,992			16,857
Columbia Falls .....	367	386,175	.106	41,277	99.4	28,963		6,669	19,358
Cooper .....	88	312,600	.054	16,937	100.3	23,445		1,514	3,374
Crawford .....	74	68,325	.166	11,411	100.2	5,124	546	1,467	2,026*
Cutler .....	588	536,942	.059	31,969	101.7	40,271		71	18,739
Danforth .....	794	966,785	.078	75,886	95.2	72,509			25,674
Deblois .....	20	79,484	.115	9,204	100.0	5,961	832	1,147	5,592
Dennysville .....	278	556,450	.049	27,461	79.1	41,734		942*	21,287
East Machias .....	1,057	2,608,420	.033	86,852	98.8	195,632		2,942	31,744

# WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1971			% 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	7,920,960	.047	373,629	95.8	594,072	160,557	29,751	26,928
Grand Lake Stream Plantation .....	186	432,976	.076	32,947	100.8	32,473	16	1,525	11,332
Harrington .....	553	511,152	.135	69,498	98.4	38,336			11,311
Jonesboro .....	448	789,901	.0656	52,102	95.8	59,243	12	7,867	10,573
Jonesport .....	1,326	1,851,539	.067	125,178	95.8	138,865	15,000	15,478	18,484
Lubec .....	1,949	6,351,920	.040	255,490	96.5	476,394	26,767	5,037	17,133
Machias .....	2,441	13,047,420	.024	314,425	96.2	978,557	68,065	26,473	15,460
Machiasport .....	887	1,639,265	.047	77,567	98.7	122,945	3,000		26,500
Marshfield .....	227	223,690	.074	16,751	95.9	16,777		2,182	5,858
Meddybemps .....	76	200,250	.066	13,288	92.5	15,019	(a)	(a)	(a)
Milbridge .....	1,154	1,352,000	.106	144,194	96.3	101,400	27,750	14,926	14,246
Northfield .....	57	193,430	.073	14,163	100.7	14,507	772	2,879	4,324
Pembroke .....	700	471,175	.176	83,350	96.5	35,338	11,870	8,134*	8,466
Perry .....	29	2,668,179	.030	80,450	93.6	200,113		19,009	17,002
No. 14 Plantation .....	83	287,029	.034	9,798	97.9	21,527		4,060	6,026
No. 21 Plantation .....	83	135,230	.125	16,988	99.4	10,142		1,676	5,850
Princeton .....	956	992,413	.107	106,798	98.9	74,431	9,000	10,668	11,806
Robbinston .....	396	919,914	.049	45,377	98.1	68,994	I	2,660	8,308
Rogue Bluffs .....	153	97,355	.274	26,819	97.5	7,302		1,802*	7,678
Steuben .....	697	4,122,235	.028	115,939	94.8	309,168	105,511	676	23,382
Talmadge .....	25	141,080	.039	5,526	98.0	10,581		1,566	4,740
Topsfield .....	(a)	616,180	.034	21,088	99.7	46,214	255		11,746
Vanceboro .....	263	333,170	.152	50,834	98.8	24,988	1,069	1,800	8,443
Waite .....	70	165,910	.069	11,511	97.6	12,443		1,924	5,042
Wesley .....	110	134,894	.103	17,611	100.5	10,117		3,587	15,252
Whiting .....	269	972,428	.027	26,466	99.5	72,932		404	11,732
Whitneyville .....	155	200,000	.150	30,123	97.3	15,000		12,277	10,950

# YORK COUNTY

Municipality	Population 1970 Census	Valuation	Tax Rate	Commitment	% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
								Appropriated	Unappropriated
Acton .....	697	1,296,130	.130	169,058	99.7	97,210	4,664	16,077	10,620
Alfred .....	1,211	7,449,615	.028	209,516	90.4	558,721		3,279	47,524
Arundel .....	1,322	2,775,290	.065	181,285	88.5	208,147	96,410	27,318	24,550
Berwick .....	3,136	4,721,410	.105	497,536	92.9	354,106		48,364	61,849
Biddeford .....	19,983	80,824,040	.037	3,001,676	98.9	6,061,803	356,189		237,226
Buxton .....	3,135	17,684,260	.032	567,999	95.3	1,326,320	5,520	32,034	113,646
Cornish .....	839	573,065	.173	99,758	96.6	42,980		3,958	22,612
Dayton .....	546	6,497,254	.020	130,398	98.5	487,294	50	13,868	11,266
Eliot .....	3,497	9,705,648	.0495	483,181	97.2	727,924	4,684	17,841	24,485
Hollis .....	1,560	9,234,310	.032	296,680	96.3	692,573		16,472	60,781
Kennebunk .....	5,646	46,309,520	.0275	1,277,867	96.4	3,473,214	114,410	39,823	93,637

# YORK COUNTY - Continued

Municipality	Population 1970 Census	1971			% 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	10,766,169	.060	647,572	98.2	807,463		27,501	253,217
Kittery .....	11,028	48,620,400	.028	1,367,722	96.7	3,646,530	1,037,237	30,916	119,682
Lebanon .....	1,983	7,953,308	.038	303,669	88.8	596,498	50,000	14,656	40,923
Limerick .....	963	1,897,780	.126	239,879	67.2	142,334	10,500	10,564	29,481
Limington .....	1,066	622,585	.272	170,135	95.2	46,694	126	1,638	28,696
Lyman .....	864	1,793,072	.095	170,978	94.5	134,480	22,500	864	54,551
Newfield .....	458	1,911,670	.057	109,323	101.1	143,375		5,268	14,748
North Berwick .....	2,224	28,795,170	.017	491,123	98.9	2,159,638	53,400	25,543	59,767
Old Orchard Beach .....	5,404	46,801,445	.032	1,501,057	100.1	3,510,108	839,788	30,502	55,946
Parsonsfield .....	971	5,015,993	.039	196,320	92.8	376,199	61,060	51,225	15,341
Saco .....	11,678	65,068,050	.039	2,547,149	98.3	4,880,104	1,097,001	72,636	86,579
Sanford .....	15,812	66,115,320	.0454	3,012,648	88.5	4,958,649	3,090,000		105,139
Shapleigh .....	559	8,714,845	.027	235,895	95.6	653,613		12,232	6,665
South Berwick .....	3,488	11,759,720	.036	425,432	96.9	881,979	2		95,525
Waterboro .....	1,208	10,059,960	.028	282,600	78.2	754,497		13,625	81,230
Wells .....	4,448	15,584,975	.092	1,437,868	99.4	1,168,873	399,500	64,167	78,141
York .....	5,690	33,064,172	.0395	1,310,445	98.1	2,479,813	95,841	20,774	140,224

(a) Information not available. \* Denotes red figure.