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54th Report

of the

**STATE
AUDITOR**

of

MAINE

FOR PERIOD

JULY 1, 1972

JUNE 30, 1973



FIFTY-FOURTH 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

TABLE OF CONTENTS

	Page
Table Of Organization	6
 General Fund:	
Commentary —	
Balance Brought Forward	7
Legislative Appropriations	7
Dedicated Revenue	8
Undedicated Revenue	9
Expenditures	9
Taxes Receivable	10
Accounts Receivable	10
Working Capital Advances	10
Contingent Account	11
Unappropriated Surplus	11
Maine Management and Cost Survey	11
Fraud Investigation Division	12
 General Highway Fund:	
Commentary —	
Balance Brought Forward	13
Appropriations	13
Dedicated Revenue	14
Undedicated Revenue	14
Expenditures	14
Balance Carried Forward	15
Unappropriated Surplus	15
Bonded Debt	16
 Maine Employment Security Commission:	
Commentary —	
Benefit Funds	17
 Special Revenue Funds:	
Commentary —	
Balance Brought Forward	18
Dedicated Revenue	18
Expenditures	18
Balance Carried Forward	19
 Federal Revenue Sharing:	
Commentary	20

TABLE OF CONTENTS — Continued

	Page
Capital Project Bond Fund:	
Commentary —	
Purpose of Issues	21
Expenditures	24
Self Liquidating Bond Fund:	
Commentary —	
Purpose of Issue	25
Derivation of Revenue	25
Expenditures	26
State of Maine — Bonded Debt:	
All Funds	27
Enterprise Funds:	
Commentary	28
Statement of Operations	29
Intra-Governmental Funds:	
Commentary	30
Statement of Operations	31
Trust Funds:	
Commentary	32
Change In Fund Balances	33
Municipal Audits:	
Commentary —	
Municipal Division	34
Counties	35
Courts	36
Combined Balance Sheet (All Counties)	37

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

In compliance with statutory requirements, I submit herewith the 54th Annual Report of the State Auditor for the fiscal year ended June 30, 1973. 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, 1973, 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.

The number of schedules and statements included in this report has been reduced from prior years' reports in accordance with recommendations from the Maine Management Cost Survey Commission. For those reports and schedules not represented here, I would refer the reader to the Annual Report of the State Controller.

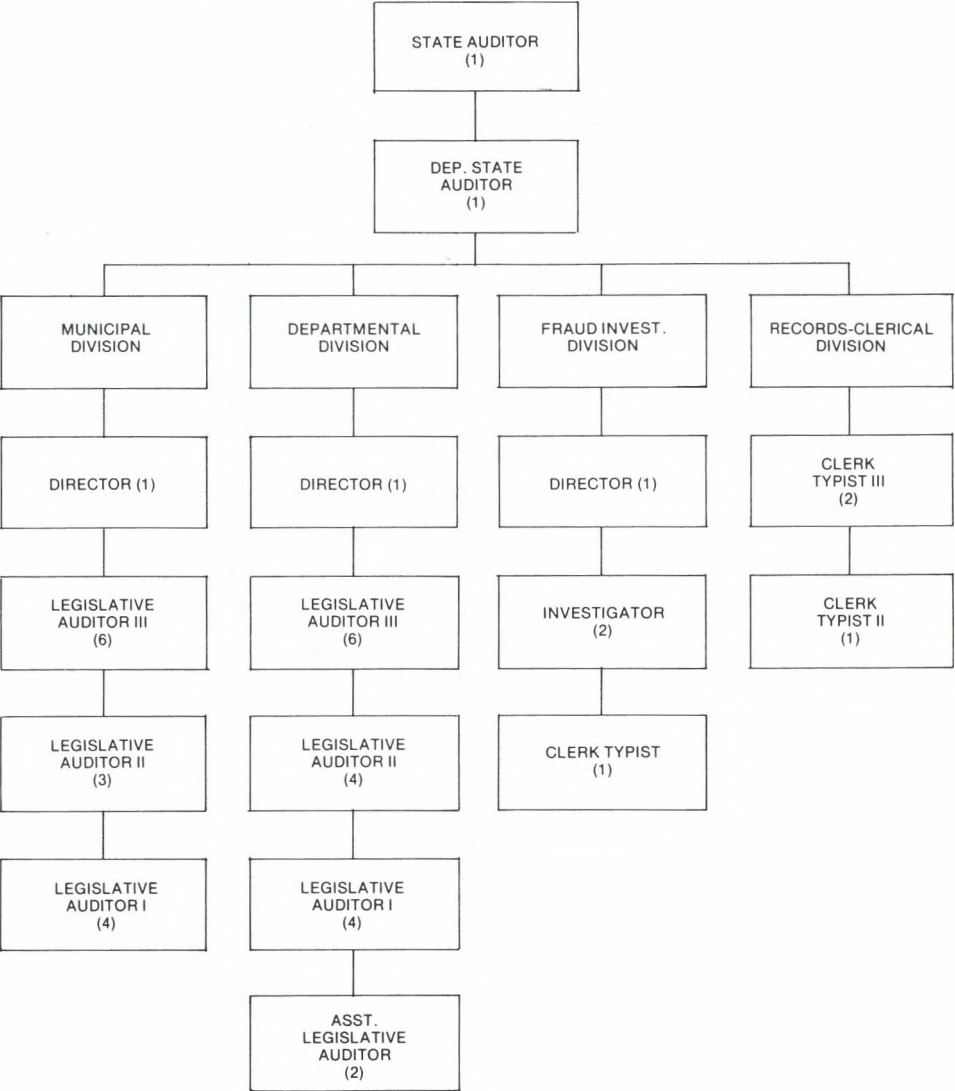
I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State officials for their cooperation with this department.

Respectfully submitted,

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

State Auditor

STATE DEPARTMENT OF AUDIT
TABLE OF ORGANIZATION
December 31, 1973



GENERAL FUND

The financial activities of State Government, not specifically provided for within other State funds, are reflected within the General Fund. The appropriations to finance such General Fund activities are authorized by Legislature on a budgetary basis prepared from departmental estimates of revenue and expenditures. The estimates of revenues and expenditures by the various departments and their requests for appropriation are based on the continuance of previously authorized programs. Additional or new programs require the authorization and funding by the Legislature.

Balances Brought Forward -

At the close of each fiscal year all funds not utilized by General Fund operations are returned to the unappropriated surplus account with the exception of so-called encumbered funds, which are those that have been committed for services or materials not yet received, and so-called unencumbered funds for the continuance of authorized programs.

At the beginning of the fiscal year (July 1, 1972) General Fund balances brought forward amounted to \$11,849,711. This amount was adjusted (or reduced) by \$127,269 resulting in a net balance forward of \$11,722,442. Such adjustments to balances forward are usually the result of price variations between the time of encumbrance and delivery, or the cancelation of purchase orders.

Legislative Appropriations -

Legislative appropriations to the General Fund for fiscal year ending June 30, 1973 amounted to \$223.4 million as compared with \$213.0 million the previous year. Appropriations were made from the following areas:

	<u>1973</u>	<u>1972</u>
Legislative Appropriations	\$211,614,998	\$195,268,625
Appropriations from Un-		
appropriated Surplus	11,310,742	17,171,568
Contingent Account	<u>594,693</u>	<u>589,263</u>
	<u>\$223,420,433</u>	<u>\$213,029,456</u>

Operational accounts within the General Fund are classified as to the type of service performed. The following tabulation indicates the appropriations for such service category as compared with the appropriations for the prior year:

 Fiscal Year Ended		Increase or Decrease
	June 30, 1973	June 30, 1972	
General Administration	\$ 16,077,580	\$ 16,567,840	(\$ 490,260)
Protection of Persons and Property	4,328,540	4,339,036	(10,496)
Development and Conser- vation	7,125,164	10,060,764	(2,935,600)
Health and Welfare	2,455,234	2,453,223	2,011
Social Services	39,442,231	33,666,768	5,775,463
Mental Health and Cor- rections	24,652,743	25,566,116	(913,373)
Education	105,758,441	102,926,326	2,832,115
Culture, History and Recreation	2,012,963	2,157,673	(144,710)
Miscellaneous	21,330,057	15,043,544	6,286,513
Contributions and Trans- fers	237,480	248,166	(10,686)
Totals	<u>\$223,420,433</u>	<u>\$213,029,456</u>	<u>\$10,390,977</u>

As will be noted by the foregoing schedule, of the \$223.4 million appropriated, \$169.8 million, or 76%, was granted to three categories, that of Social Services, Mental Health and Corrections and Education.

Dedicated Revenue -

Dedicated revenues are so classified when received, or earned and are credited directly to the various appropriation accounts. After allocations by the Budget Office such funds become available for use in addition to appropriated funds.

The dedicated revenues for the fiscal year amounted to \$7,683,679 which were received from the following sources:

Taxes -	\$ 968,728
Federal Revenue	3,575,384
Transfers from Other Funds	2,760,265
Other	<u>379,302</u>
Total	<u>\$7,683,679</u>

Of the dedicated revenue receipts of \$7.6 million, \$5.2 million, or 68.5% was credited to the Social Services category. The major portion of the 5.2 million credited to the Social Service category was derived from federal revenues for rehabilitation and special services and transfers to the public assistance accounts from the Special Revenue Fund.

Undedicated Revenue -

Undedicated revenues are those funds which are set aside, and restricted, for legislative appropriation for the continuance of state services within the General Fund. At the close of each fiscal year these revenues are transferred to the Unappropriated Surplus Account of the General Fund.

Undedicated revenues collected during the fiscal year ending June 30, 1973 amounted to \$234,312,496, which represented a gain of 13.17% over the budgetary estimate for the year.

A comparison of this year's receipts with that of the prior year indicates an increase of \$23.7 million, these increases being reflected for the most part, in the sales tax and income tax categories.

Of the \$234.3 million credited as undedicated revenue, \$204.8 million, or 87.41% was derived from the several taxation programs currently administered, while the balance of \$29.5 million was obtained from various other revenue sources such as liquor profits, service charges and interest earned on short-term investments.

Expenditures -

Expenditures from the General Fund for the fiscal year 1972-73 amounted to \$229.9 million, an increase of \$16.8 when compared with the prior year. The following schedules indicate the service category and type of expense in which the increases, or decreases occurred:

Type of Service	Fiscal Year Ended June 30,		Increase or Decrease
	1973	1972	
General Administration	\$ 17,934,696	\$ 13,467,708	\$ 4,466,988
Protection of Persons and Property	5,326,313	4,628,658	697,655
Development and Conservation	7,684,045	11,187,453	(3,503,408)
Health and Welfare	2,414,869	2,504,132	(89,263)
Social Services	43,647,303	36,172,871	7,474,432
Mental Health and Corrections	26,663,731	26,479,051	184,680
Education	106,386,399	101,939,880	4,446,519
Culture, History and Recreation	2,183,164	2,285,977	(102,813)
Miscellaneous	17,678,719	14,366,255	3,312,464
Contributions and Transfers	52,477	76,662	(24,185)
	<u>\$229,971,716</u>	<u>\$213,108,647</u>	<u>\$16,863,069</u>
Type of Expense			
Personal Services	\$ 46,173,567	\$ 42,801,447	\$ 3,372,120
Contractual Services	13,652,038	11,079,433	2,572,605
Commodities	4,626,565	4,682,827	(56,262)
Grants	127,120,911	117,963,756	9,157,155
Capital Equipment	2,502,768	2,191,426	311,342
Debt Retirement and Interest Costs	14,628,412	11,320,738	3,307,674
Contributions and Transfers to Other Funds	21,267,455	23,069,020	(1,801,565)
	<u>\$229,971,716</u>	<u>\$213,108,647</u>	<u>\$16,863,069</u>

GENERAL COMMENTS

Taxes Receivable -

Taxes receivable due to the General Fund at June 30, 1973 amounted to \$6,906,821. A reserve of \$212,455 was established for this amount against the possibility of uncollectible accounts. The majority of taxes receivable are reflected within the following categories:

Unorganized Territories	\$4,365,873
Cigarette Tax	961,605
Inheritance and Estate Tax	514,969
Sales and Use Tax	650,998
Railroad Tax	346,346
Other Taxes	67,030
	<u>\$6,906,821</u>

Accounts Receivable -

Amounts due as accounts receivable to the State's General Fund at June 30, 1973 amounted to \$709,596. The majority of this amount consisted of services billed by the three major state hospitals and Baxter School for the Deaf.

Augusta State Hospital	\$229,138
Bangor State Hospital	112,432
Pineland Hospital and Training Center	106,276
Baxter School for the Deaf	131,525
Other Receivables	130,225
	<u>\$709,596</u>

As of March 31, 1973 a reserve was established for these receivables in the amount of \$374,773.

Working Capital Advances -

Working capital advances to other funds from the General Fund have been made to assist and subsidize those other funds to initiate and perform required services. These funds remain a part of and are returnable to the General Fund.

Departmental Supplies	\$ 30,000
Liquor Commission	3,500,000
Education	45,000
Group Life Insurance	50,000
Aeronautics Commission	100,000
Post Office	64,000
Schooling Children in Unorganized Territory	299,106
Seed Potato Board	85,000
Surplus Property Pool	2,000
	<u>\$4,175,106</u>

Contingent Account -

Title 5, Section 1507 as amended by Public Law of 1969, Chapter 455, authorizes the establishment of the Contingent Account at \$800,000 for each fiscal year. In addition to normal contingencies, other portions of this fund are reserved for construction, promotion and purchase of real estate when such is necessary for the continuance of the Capital Planning Complex. Amounts expended from this account during the year were as follows:

Regular Account	\$388,260
Promotion of Maine	10,000
Construction Reserve	83,633
Institutional Reserve	1,559
Purchase of Real Estate	<u>111,241</u>
Total	<u>\$594,693</u>

At June 30 the Contingent Account was restored to its authorized amount of \$800,000.

Unappropriated Surplus -

The balance of the Unappropriated Surplus account at June 30 amounted to \$42,112,708 an increase of \$26,616,759 when compared to that of the previous year. The major items affecting the increase were the unexpended balances lapsed to Surplus from the operating accounts and undedicated revenue which increased \$2,647,147 and \$23,697,250 respectively.

Maine Management and Cost Survey -

As a result of a Legislative Order, and subsequent concurrence by the Office of the Governor, a task force of business men and interested citizens, by donation of their time and talent, began an in-depth study of State Government operations and to offer any recommendations and suggestions which might reduce operational costs and induce savings programs when possible.

This report was completed and formerly presented in September 1973 and contained more than 800 recommendations of a saving or cost-avoidance nature amounting to a potential savings of approximately 25 million. The recommendations within the report were reviewed for several weeks by those concerned with implementation and will eventually reach the Legislative process whereby it is expected that many of the recommendations will be adopted.

A review of the several hundred recommendations offered has indicated that many contain sufficient reason for immediate implementation while others may require more research and study to insure proper and sufficient benefit from their adoption. However, each department, bureau and division is urged to consider carefully those recommendations directed to them and make every effort to take those steps necessary to assist in accomplishing the purpose of the report — more economy and efficiency in State Government.

In compliance with recommendation #15 of the cost survey, as affects the Department of Audit, this report does not include certain financial statements heretofor published, but does, as occasion warrants, include such schedules which may be of benefit and interest.

Fraud Investigation Division -

The Fraud Investigation Division of the Department of Audit, having been in operation for a complete fiscal year, has developed pertinent statistical information, shown herewith, which will indicate the scope and results of the Division's operations:

Actual Cash Recovery	\$24,100
Secured Future Recovery	\$49,300
Cases Received for Year	353
Cases Pending at 6/30/73	290

As the work of this Division continues, it has been increasingly evident that its potential for expansion, to include additional areas of the State, has been hampered, to a large extent, by the restrictions of a limited number of personnel and insufficient funding. However, during the recent cost management survey, by the Longley Commission, several recommendations were made by the examiners, as a result of their study, which, if adopted, will considerably strengthen the operations of the Division.

The legal basis currently governing the operations of the Fraud Investigation Division (Title 5- Section 242A-Revised Statutes of 1964, as amended) provides that "whenever the Director of the Fraud Investigation Division determines there is a probability that fraud, an attempted fraud or a violation of a law may have occurred, he shall report in writing all information concerning it to the Attorney General for such action as he may deem appropriate, including civil action for recovery of funds and criminal prosecution by the Department of the Attorney General." Several cases were referred to the office of the Attorney General with recommendations that concrete action be initiated at the earliest possible date in order to supplement the day to day operations of the Division and to effectively create a meaningful deterrent to fraud abuses. Should prosecution of those submitted cases be deemed appropriate by the office of the Attorney General, then it appears vitally important that legal action should be commenced without undue delay. It is incumbent upon those, designated by law, to take all necessary steps within their jurisdiction to eliminate and stop fraudulent practices which prevent tax dollars from reaching their proper destination.

GENERAL HIGHWAY FUND

The General Highway Fund finances the operations of the Highway Department and its allied divisions from specific revenues designated for that purpose. The major sources of revenue are gasoline and use fuel taxes, motor vehicle registrations and licenses, and federal, municipal and county grants or matching funds. Additional funds needed for construction are obtained by issuance of bonds subject to the approval of the electorate.

Balances Brought Forward -

At the close of each fiscal year all unused funds of the Highway accounts are returned to the unappropriated surplus account of the Highway Fund with the exception of those funds which have been committed for goods and services not yet received and those funds which were made available for specific purposes which are continued by law.

At the beginning of the fiscal year (July 1, 1972) Highway Fund balance brought forward amounted to \$28,678,431. After allowable adjustments for canceled purchase orders, price variations, etc., the balance forward was reduced to an adjusted amount of \$28,580,717.

Appropriations -

Legislative appropriations and appropriations by Council Order authority to the various accounts within the Highway Fund for the fiscal year ended June 30, 1973 amounted to \$65,786,035. as compared to \$65,091,121. for the previous fiscal year. The major portion of the increase in appropriations involves funds necessary for bond payments and interest costs and salary increases authorized by Legislature.

The following summary indicates appropriations made for each service category:

	Fiscal Year Ended		Increase or Decrease
	June 30, 1973	June 30, 1972	
General Administration	\$ 2,247,070	\$ 2,932,752	(\$ 685,682)
Protection of Persons and Property	3,840,731	3,771,904	68,827
Highway and Bridge Admin- istration	3,166,155	3,184,980	(18,825)
Highway and Bridge Construc- tion	17,387,000	17,879,000	(492,000)
Highway and Bridge Main- tenance	28,095,333	27,283,563	811,770
Highway and Bridge Other	118,400	130,937	(12,537)
Miscellaneous	<u>10,931,346</u>	<u>9,907,985</u>	<u>1,023,361</u>
	<u>\$65,786,035</u>	<u>\$65,091,121</u>	<u>\$ 694,914</u>

Dedicated Revenue -

Dedicated revenue credited directly to the Highway Fund accounts during the fiscal year amounted to \$33,291,976. as compared with \$36,934,493. received during the previous year. The decrease of \$3.6 million occurred within receipts of federal revenue particularly revenues representing federal participation in highway and bridge construction. Other areas of dedicated revenue reflected normal increases. The following tabulation is a comparison of dedicated revenue with that of the preceeding year:

	<u>1973</u>	<u>1972</u>	<u>Increase</u>
Taxes	\$ 764,471	\$ 650,723	\$ 113,748
Fines	20,425	20,585	(160)
Federal Revenue	28,312,206	32,364,200	(4,051,994)
Municipal Revenue	2,406,585	2,270,803	135,782
Private Sources	36,930	1,132	35,798
Service Charges	384,886	332,890	51,996
Cont. from Other Funds	1,347,515	1,281,447	66,068
Sale and Compensation for Property Losses	<u>18,958</u>	<u>12,713</u>	<u>6,245</u>
Totals	<u>\$33,291,976</u>	<u>\$36,934,493</u>	<u>\$3,642,517</u>

Of the dedicated revenue receipts of \$33.2 million, \$29.3 million or 88.2% was credited to the highway and bridge construction category.

Undedicated Revenue -

Undedicated revenues credited to the Highway Fund for fiscal 72-73 amounted to \$67,514,640., an increase of \$5,056,905. over that of the prior fiscal year. The majority of this increase is reflected in revenue receipts from gasoline taxes and motor vehicle taxes in the amounts of \$3.6 million and \$1.1 respectively.

Expenditures -

Expenditures from the General Highway Fund for the fiscal year 1972-73 amounted to \$102,328,466. as compared to \$109,666,579. in the previous fiscal year. The net decrease of \$7,338,113. is the result of less expenditures for highway and bridge construction amounting to \$9.5 million offset in part by an increase in maintenance expenses of \$1.09 million together with normal increases in other service categories. The following tabulation indicates those areas wherein expenditure variations occurred.

By Type of Service	Fiscal Year Ended June 30,		Increase or Decrease
	1973	1972	
General Administration	\$ 3,181,021	\$ 3,264,120	(\$ 83,099)
Protection of Persons & Property	5,900,835	5,687,769	213,066
Highway and Bridge Admin- istration	3,946,008	3,572,517	373,491
Highway and Bridge Construc- tion	50,196,528	59,728,888	(9,532,360)
Highway and Bridge Main- tenance	29,978,592	28,880,015	1,098,577
Highway and Bridge Other	399,096	330,375	68,721
Miscellaneous	<u>8,726,386</u>	<u>8,202,895</u>	<u>523,491</u>
Totals	<u>\$102,328,466</u>	<u>\$109,666,579</u>	<u>(\$7,338,113)</u>

By Type of Expense			
Personal Services	\$ 27,939,827	\$ 26,951,124	\$ 988,703
Contractual Services	14,988,009	14,400,790	587,219
Commodities	9,286,455	8,796,814	489,641
Grants	4,467,208	4,870,980	(403,772)
Capital Expenditures	35,807,295	45,446,179	(9,638,884)
Debt Retirement	4,550,000	4,370,000	180,000
Interest Payments	2,736,835	2,377,018	359,817
Transfer to Other Funds	<u>2,552,837</u>	<u>2,453,674</u>	<u>99,163</u>
Totals	<u>\$102,328,466</u>	<u>\$109,666,579</u>	<u>(\$7,338,113)</u>

Balances Carried Forward -

The unexpended balances of the General Highway Fund accounts at June 30, 1973 amounted to \$35,630,333. Of this amount \$553,074 representing unused balances, were lapsed to the unappropriated surplus account of the Highway Fund to become available for future appropriation. The remainder of unused funds in the amount of \$35,077,259 were carried forward to the ensuing year to liquidate existing encumbrances and the continuation of authorized highway projects.

Unappropriated Surplus -

The unappropriated surplus of the Highway Fund at June 30, 1973 amounted to \$8,775,740, an increase of \$4,374,525 when compared to that of the previous fiscal year. Items contributing to the majority of this increase were:

1. A substantial increase in the balance brought forward.
2. An increase of \$5 million in undedicated revenue.
3. A decrease in amounts reserved for Legislative appropriation.

Bonded Debt -

The bonded debt of the Highway Fund at June 30, 1973 amounted to \$69,945,000 which includes bond issues for highway construction (\$63,775,000) together with those issued for bridge construction (\$6,170,000).

The following schedule indicates those bonds on which balances are payable at June 30, 1973 together with dates and amounts of issues and amounts paid on those issues to June 30, 1973.

As a matter of expediency the following schedule includes the bonded debt of the Maine State Ferry Service and its inclusion herein is not to be construed to indicate such debt as an additional liability of the Highway Fund.

BONDED DEBT

HIGHWAY, BRIDGES AND ISLAND FERRY SERVICE

AS OF JUNE 30, 1973

<u>HIGHWAYS</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Paid to 6/30/73</u>	<u>Balance at 6/30/73</u>
	10-15-58	\$ 3,500,000	\$ 3,200,000	\$ 300,000
	7-1-59	9,000,000	7,700,000	1,300,000
	8-1-61	3,000,000	1,650,000	1,350,000
	7-15-63	14,000,000	6,300,000	7,700,000
	3-15-67	13,000,000	3,900,000	9,100,000
	7-1-67	7,500,000	1,875,000	5,625,000
	10-15-68	9,600,000	1,920,000	7,680,000
	7-1-70	12,800,000	1,280,000	11,520,000
	10-15-71	6,000,000	300,000	5,700,000
	8-1-72	13,500,000		13,500,000
		<u>91,900,000</u>	<u>28,125,000</u>	<u>63,775,000</u>
<u>BRIDGES</u>				
Bangor-Brewer	8-1-52	2,500,000	900,000	1,600,000
Jonesport Reach	12-1-56	1,000,000	580,000	420,000
Androscoggin River	7-1-70	2,500,000	250,000	2,250,000
	10-15-71	2,000,000	100,000	1,900,000
		<u>8,000,000</u>	<u>1,830,000</u>	<u>6,170,000</u>
<u>ISLAND FERRY SERVICE</u>				
	10-15-58	2,000,000	1,010,000	990,000
	7-1-59	500,000	260,000	240,000
		<u>2,500,000</u>	<u>1,270,000</u>	<u>1,230,000</u>
Grand Total		<u>\$102,400,000</u>	<u>\$31,225,000</u>	<u>\$71,175,000</u>

EMPLOYMENT SECURITY COMMISSION

BENEFIT FUNDS

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

Revenue for the fiscal year ended June 30, 1973 increased \$8 million dollars over that received during the prior fiscal year which, for the most part, resulted from an adjustment of contribution rates for subject employers. As prescribed by law, contribution rates shall be generally adjusted contingent on the financial position of the benefit fund. Such adjustments are in addition to those rates which may be earned by reporting employees on the basis of their individual contribution / benefit ratio, or employment history.

Benefits paid for the fiscal year 1972-73 amounted to \$26.6 million a decrease of \$10.6 when compared with the previous year.

The following summary is a brief and condensed operating statement of benefit fund activity:

	<u>1973</u>	<u>1972</u>
Balance at July 1, 1972 (Adj.)	\$14,807,054	\$27,193,554
Revenue -		
Employer Taxes	\$27,769,420	\$15,243,010
Fines and Penalties	101,872	53,563
Rent of Buildings	102,661	
Federal Grants	4,309,724	4,160,950
Interest Earned	867,503	5,453,434
Miscellaneous	<u> </u>	<u>40,970</u>
Total Revenue	<u>33,151,180</u>	<u>24,951,927</u>
Total Available	47,958,234	52,145,481
Net Transfers	9,672	56,962
Expenditures	<u>26,613,091</u>	<u>37,281,619</u>
	<u>26,622,763</u>	<u>37,338,581</u>
Balance - June 30, 1973	<u>\$21,335,471</u>	<u>\$14,806,900</u>

SPECIAL REVENUE FUND

Special revenue funds are established to account for monies derived from special taxes and other sources to finance certain activities which are usually determined by statutory enactments and administered by commissions, boards, or appointed officials. Budgetary control is maintained to the extent that expenditures shall not exceed available funds, and that any unexpended balances shall not lapse but be carried forward to the ensuing year for the same specific purposes.

Balances Brought Forward -

Unexpended balances of the Special Revenue accounts brought forward at July 1, 1972 amounted to \$23,703,028. Of this amount \$4,344,089 was reserved for encumbrances, or prior commitments for goods and/or services not then received. During the year the adjustments to the balances forward amounted to \$664,517 thereby reducing such balances to an adjusted amount of \$23,038,511.

Dedicated Revenue -

Dedicated revenues credited directly to the various accounts of the Special Revenue Fund amounted to \$140,511,330 and were received from the following sources:

Taxes	\$ 7,928,808
Federal Revenue	119,019,282
Other Revenues	6,610,997
Transfers from Other Funds	<u>6,952,243</u>
	<u>\$140,511,330</u>

Of the \$140 million of revenue received, 90 million (64%) and 20 million, (14%) was credited directly to the Social Services and Education categories respectively.

Expenditures -

Expenditures from Special Revenue Fund accounts for the fiscal year amounted to \$147.1 million, an increase of \$24.4 million over the expenditures of the prior year. The following schedules indicate the service category and type of expense in which increases or decreases occurred.

<u>By Type of Service</u>	<u>1973</u>	<u>1972</u>	<u>Increase or Decrease</u>
General Administration	\$5,872,925	\$ 1,307,494	\$ 4,565,431
Protection of Persons and Property	5,041,626	5,528,230	(486,604)
Development and Conservation	11,205,906	10,428,250	777,656
Health and Welfare	2,255,937	1,911,554	344,383
Social Services	96,793,617	79,241,106	17,552,511
Mental Health and Corrections	3,824,288	2,700,828	1,123,460
Education	20,509,401	20,180,500	328,901
Culture, History and Recreation	1,444,702	1,264,104	180,598
Miscellaneous	<u>167,982</u>	<u>86,967</u>	<u>81,015</u>
Total	<u>\$147,116,384</u>	<u>\$122,649,033</u>	<u>\$24,467,351</u>
 <u>By Type of Expense</u>			
Personal Services	\$ 24,327,164	\$ 20,770,814	\$ 3,556,350
Contractual Services	11,067,054	9,706,406	1,360,648
Commodities	1,482,086	7,611,262	(6,129,176)
Grants	103,893,955	80,357,811	23,536,144
Capital Expenditures	2,213,489	1,834,934	378,555
Contributions and Transfers to Other Funds	<u>4,132,637</u>	<u>2,367,807</u>	<u>1,764,830</u>
Total	<u>\$147,116,385</u>	<u>\$122,649,034</u>	<u>\$24,467,351</u>

Balances Carried Forward -

The unexpended balances of Special Revenue funds at June 30, 1973 amounted to \$16,443,129. This balance includes a reservation of \$4,001,300 for the purpose of liquidating encumbered purchase orders in the ensuing year.

FEDERAL REVENUE SHARING

For the entitlement periods of January 1, 1972 to June 30, 1972 and January 1, 1973 to June 30, 1973, federal revenue sharing funds were received in the amounts of \$10,038,136 and \$2,941,523 respectively, or a total of \$12,979,659.

Subsequent investment of these funds has generated interest earnings, as of June 30, 1973, in the amount of \$43,858 thereby increasing the fund in a like amount. Re-investment of a portion of these interest earnings has since been made.

The following summary indicates the position of the fund at June 30, 1973:

Demand Cash	\$ 15,097
Time Deposits	7,200,000
Bonds	<u>5,808,420</u>
Total	<u>\$13,023,517</u>

A detailed examination of time savings and bonds was conducted during the examination of the records of the State Treasurer.

No expenditures, other than the purchase of securities, have been made from the fund as of June 30, 1973.

CAPITAL PROJECT BOND FUND

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

Bonds unmatured at July 1, 1972 amounted to \$128,185,000. During the fiscal year 1972-73 bonds were issued in the amount of \$37,950,000 while payments of bonds totaled \$8,115,000 leaving an unmatured balance at June 30, 1973 of \$158,020,000.

The following schedule indicates the purpose of issue of those bonds on which balances are payable at June 30, 1973, together with dates and amounts of issues and amounts paid on those issues to June 30, 1973.

	Date of Issue	Amount of Issue	Paid to 6/30/73	Balance at 6/30/73
<u>University of Maine</u>				
Advance Study Bldg.	7-1-68	\$ 200,000	\$ 39,820	\$ 160,180
	3-1-69	550,000	109,760	440,240
	10-15-69	1,000,000	147,360	852,640
Capital Improvements	5-1-64	8,420,000	3,600,000	4,820,000
	2-15-66	6,970,000	2,220,000	4,750,000
Facilities	3-15-68	500,000	105,125	394,875
	7-1-68	1,200,000	240,020	959,980
	3-1-69	1,620,000	323,400	1,296,600
	10-15-69	3,000,000	442,320	2,557,680
Renovations	4-15-73	2,995,000		2,995,000
		<u>26,455,000</u>	<u>7,227,805</u>	<u>19,227,195</u>
<u>Pollution Abatement</u>				
	7-1-65	4,500,000	1,315,000	3,185,000
	7-1-68	2,000,000	399,960	1,600,040
	3-1-69	2,500,000	498,960	2,001,040
	4-1-70	5,200,000	784,350	4,415,650
	11-15-70	3,500,000	350,000	3,150,000
	10-15-71	5,000,000	251,032	4,748,968
	4-15-73	5,000,000	250,000	4,750,000
	11-15-72	4,000,000		4,000,000
	4-15-73	9,000,000		9,000,000
		<u>40,700,000</u>	<u>3,849,302</u>	<u>36,850,698</u>

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Paid to 6/30/73</u>	<u>Balance at 6/30/73</u>
<u>Mental Health and Corrections</u>				
Capital Improvements	11-1-66	\$ 500,000	\$ 150,000	\$ 350,000
Construction and Improvements	2-15-70	2,355,000	352,680	2,002,320
	11-15-70	160,000	14,000	146,000
Facilities	3-15-68	150,000	31,500	118,500
	7-1-68	620,000	124,080	495,920
	7-1-68	300,000	60,060	239,940
	3-1-69	650,000	129,640	520,360
	3-1-69	180,000	35,840	144,160
	11-15-72	1,250,000		1,250,000
	4-15-73	1,735,000		1,735,000
		<u>7,900,000</u>	<u>897,800</u>	<u>7,002,200</u>
<u>Cultural Building</u>				
	3-15-67	400,000	120,000	280,000
	7-1-68	2,700,000	540,100	2,159,900
	3-1-69	1,700,000	339,360	1,360,640
		<u>4,800,000</u>	<u>999,460</u>	<u>3,800,540</u>
<u>Education</u>				
Facilities	3-15-68	150,000	110,625	39,375
	7-1-68	1,865,000	372,900	1,492,100
	3-1-69	1,800,000	359,240	1,440,760
	10-15-69	1,000,000	147,360	852,640
	2-15-70	770,000	115,389	654,611
	11-15-70	3,825,000	380,000	3,445,000
School Construction Subsidies	3-15-68	2,850,000	600,000	2,250,000
	3-1-69	3,800,000	758,240	3,041,760
	2-15-70	4,000,000	599,199	3,400,801
	11-15-70	6,600,000	672,000	5,928,000
	3-15-71	5,000,000	500,000	4,500,000
	10-15-71	5,000,000	251,032	4,748,968
	4-15-72	8,000,000	400,000	7,600,000
	11-15-72	8,500,000		8,500,000
	4-15-73	4,000,000		4,000,000
Foundation Subsidies	2-15-70	11,000,000	1,647,732	9,352,268
	4-1-70	11,000,000	1,659,087	9,340,913
Multi-Purpose Bldg. - Fort Kent	7-1-68	365,000	73,040	291,960
		<u>79,525,000</u>	<u>8,645,844</u>	<u>70,879,156</u>
<u>Airports</u>				
	3-15-68	800,000	168,500	631,500
	7-1-68	900,000	179,960	720,040
	10-15-69	1,136,000	167,520	968,480
	11-15-72	1,500		1,500
		<u>2,837,500</u>	<u>515,980</u>	<u>2,321,520</u>

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Paid to 6/30/73</u>	<u>Balance at 6/30/73</u>
<u>Allagash Waterway</u>				
	3-15-68	\$ 400,000	\$ 84,250	\$ 315,750
	7-1-68	850,000	170,060	679,940
	10-1-69	250,000	150,000	100,000
		<u>1,500,000</u>	<u>404,310</u>	<u>1,095,690</u>
<u>Indian Reservations</u>				
	3-1-69	380,000	75,880	304,120
	10-15-69	4,000	600	3,400
	4-1-70	310,000	46,563	263,437
		<u>694,000</u>	<u>123,043</u>	<u>570,957</u>
<u>Maritime Academy</u>				
	3-1-69	850,000	169,680	680,320
	11-15-72	935,000		935,000
	4-15-73	2,425,000		2,425,000
		<u>4,210,000</u>	<u>169,680</u>	<u>4,040,320</u>
<u>Parks and Recreation</u>				
	10-15-69	2,000,000	294,840	1,705,160
	10-15-71	750,000	37,453	712,547
	11-15-72	500,000		500,000
	4-15-73	250,000		250,000
		<u>3,500,000</u>	<u>332,293</u>	<u>3,167,707</u>
<u>Parks and Airports</u>				
	11-15-72	1,197,000		1,197,000
	4-15-73	500,000		500,000
		<u>1,697,000</u>		<u>1,697,000</u>
<u>Mortgage Insurance Fund</u>				
	10-15-71	3,000,000	150,483	2,849,517
	4-15-72	4,250,000	850,000	3,400,000
	4-15-73	565,000		565,000
		<u>7,815,000</u>	<u>1,000,483</u>	<u>6,814,517</u>
<u>Recreation Authority</u>				
	11-15-72	96,500		96,500
<u>General Bond Fund</u>				
	11-15-70	500,000	44,000	456,000
<u>Grand Total</u>		<u>\$182,230,000</u>	<u>\$24,210,000</u>	<u>\$158,020,000</u>

Expenditures -

Expenditures from the fund for the same period amounted to \$34,275,318 and were for the following purposes:

Personal Services	\$ 42,599
Contractual Services	88,357
Commodities	25,499
Grants	29,033,053
Capital Expenditures	3,669,310
Bond Maturities	96,500
Transfers to:	
General Fund	20,000
Public Service Enterprise Fund	<u>1,300,000</u>
Total	<u>\$34,275,318</u>

As a statistical observation it was noted that within a ten year period (June 30, 1963 to June 30, 1973) the balance of bonds payable increased from \$4,460,000 to \$158,020,000 or an average annual increase of \$15,356,000. For the same period General Fund undedicated revenue increased from \$66,640,462 to \$234,312,496 or an average annual increase of \$16,767,203.

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 rental and use of the facilities rather than from general taxation.

Bonds unmatured at July 1, 1972 amounted to \$28,660,000. During the fiscal year bond retirements amounted to \$630,000 leaving an unmatured balance at June 30, 1973 of \$28,030,000.

The following schedule indicates the purpose of the issue of those bonds on which balances are payable at June 30, 1973, together with dates and amounts of issues and amounts paid on those issues to June 30, 1973.

	Date of Issue	Amount of Issue	Paid to 6/30/73	Balance to 6/30/73
<u>UNIVERSITY OF MAINE</u>				
Construction	6-1-60	\$ 3,300,000	\$ 570,000	\$ 2,730,000
	8-1-61	2,700,000	370,000	2,330,000
	4-1-63	2,000,000	245,000	1,755,000
	2-1-64	2,000,000	210,000	1,790,000
	2-15-66	6,000,000	420,000	5,580,000
		<u>16,000,000</u>	<u>1,815,000</u>	<u>14,185,000</u>
<u>STATE TEACHERS COLLEGES</u>				
Housing Facilities	6-15-62	2,600,000	580,000	2,020,000
	5-1-64	1,430,000	260,000	1,170,000
	3-15-67	3,960,000	420,000	3,540,000
	3-15-68	6,715,000	515,000	6,200,000
	3-1-69	955,000	40,000	915,000
		<u>15,660,000</u>	<u>1,815,000</u>	<u>13,845,000</u>
Grand Total		<u>\$31,660,000</u>	<u>\$3,630,000</u>	<u>\$28,030,000</u>

Revenue -

Revenue received within the fund for the fiscal year amounted to \$1,019,682 and was derived from the following sources:

Interest on Bank Balances	\$ 26,412
Interest on Bonds	2,304
Private Contributions	894,091
Rent of Rooms & Offices	75,480
Sale of Meals	21,395
Total	<u>\$1,019,682</u>

Expenditures:

Expenditures from the fund for the same period amounted to \$1,244,594 and were for the following purposes:

Grants	\$ 1,580
Bond Maturities	413,725
Interest Payments	<u>829,289</u>
Total	<u><u>\$1,244,594</u></u>

STATE OF MAINE - BONDED DEBT

ALL FUNDS

AS OF JUNE 30, 1973

	Amount of <u>Issue</u>	Paid to <u>6/30/73</u>	Balance at <u>6/30/73</u>
Capital Project Bond Fund	\$182,230,000	\$24,210,000	\$158,020,000
Self-Liquidating Bond Fund	31,660,000	3,630,000	28,030,000
Highways	91,900,000	28,125,000	63,775,000
Bridges	8,000,000	1,830,000	6,170,000
Island Ferry Service	<u>2,500,000</u>	<u>1,270,000</u>	<u>1,230,000</u>
Total	<u>\$316,290,000</u>	<u>\$59,065,000</u>	<u>\$257,225,000</u>

ENTERPRISE FUNDS

This group of funds represents the accounting media for the financing of those governmental units which, as their primary function, furnish services to the general public. The earnings of this service group are retained and utilized for the continuance of these various programs, with the exception of the earnings of the Bureau of Alcoholic Beverages which are transferred monthly to the General Fund.

During the fiscal year ended June 30, 1973 these funds, collectively reflected a net gain in operations of \$19.1 million, the major part resulting from the net earnings realized by the Bureau of Alcoholic Beverages.

The following schedule reflects the changes in the surplus balances of these funds to include operational gains or losses.

	Balances - July 1, 1972			Adjustment to Balance			Operations		Transfers	Balances - June 30, 1973		
	Reserve for Authorized Expenditures	Donated Surplus	Unappropriated Surplus	Reserve for Authorized Expenditures	Donated Surplus	Unappropriated Surplus	Income	Expenses	Deducted	Reserve for Authorized Expenditures	Donated Surplus	Unappropriated Surplus
Bureau of Alcoholic Beverages	\$	\$		\$	\$	\$	23,529,769	\$ 3,637,965	\$19,891,804	\$	\$	\$
Augusta State Airport	1,688	1,518,177	(371,897)	(1,688)	(5,136)	(22,362)	28,519	66,109			1,513,041	(431,849)
Osteopathic Loan Fund		40,000	191				192				40,000	383
Mortgage Insurance Fund		11,750,000	(1,494,001)		565,000	(283,014)	315,270	862,665			12,315,000	(2,324,410)
Science and Resources Fund		15,000	(755)				2,961	3,708			15,000	(1,502)
Recreation Authority		161,500	(124,218)		1,336,000	(36,000)	167,317	193,405			1,497,500	(186,306)
Ferry Service	98	3,682,337	(2,810,519)	(18)	949,499	(465,647)	489,273	663,054		80	4,631,836	(3,449,947)
Prison Industries		203,550	298,179			(27,920)	169,161	194,810			203,550	244,610
Seed Potato Board		10,000	371,461			(73,159)	315,520	229,615			10,000	384,207
Maine Port Authority (State Pier)					2,778,650	(225,890)	163,804	204,070			2,778,650	(266,156)
Totals	<u>\$1,786</u>	<u>\$17,380,564</u>	<u>(\$4,131,559)</u>	<u>(\$1,706)</u>	<u>\$5,624,013</u>	<u>(\$1,133,992)</u>	<u>\$25,181,786</u>	<u>\$6,055,401</u>	<u>\$19,891,804</u>	<u>\$80</u>	<u>\$23,004,577</u>	<u>(\$6,030,970)</u>

INTRA-GOVERNMENTAL FUNDS

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

During the fiscal year ending June 30, 1973, these funds, collectively, reflected a net loss in operations of \$518,000 the greater part being within the operations of the Central Computer Services account.

The following schedule reflects the changes in the surplus balances of these funds to include operational gains or losses.

	Balances - July 1, 1972			Adjustment to Balance			Operations		Balances - June 30, 1973		
	Reserve for Authorized Expenditures	Donated Surplus	Unappropriated Surplus	Reserve for Authorized Expenditures	Donated Surplus	Unappropriated Surplus	Income	Expenses	Reserve for Authorized Expenditures	Donated Surplus	Unappropriated Surplus
Surplus Property Pool	\$	\$	\$ 14,152	\$	\$	\$	\$ 58,345	\$ 61,236	\$	\$	\$11,261
Highway Garage		1,924,164	188,182		28,750		6,936,963	7,063,567		1,952,914	61,578
State Plane		322,733	(410,275)		33,932	(90)	15,256	44,193		356,665	(439,302)
Schooling Children -											
Unorganized Territory	15,590	130,000		(15,590)		19,156	5,098			130,000	24,254
Departmental Supplies			130					198			(68)
Post Office			29								29
Central Computer Services		25,681	678,580				1,524,314	2,098,368		25,681	104,526
Insurance Reserve Fund		1,224,424	299,627				345,736	357,222		1,224,424	288,141
Totals	<u>\$15,590</u>	<u>\$3,627,002</u>	<u>\$770,425</u>	<u>(\$15,590)</u>	<u>\$62,682</u>	<u>\$19,066</u>	<u>\$8,885,712</u>	<u>\$9,624,784</u>	<u>\$ -0-</u>	<u>\$3,689,684</u>	<u>\$50,419</u>

TRUST FUNDS

Other specific funds are maintained within the State's accounting structure for the recording of those transactions pertaining to the management of various trust accounts. The State of Maine, acting as trustee of funds owned by the general public, business organizations and municipalities, is charged with the accounting and management of these funds in accordance with the specific terms and conditions outlined by the various trust agreements governing such funds.

The following schedule indicates, in brief form, the changes occurring in each of the trust funds for the fiscal year ended June 30, 1973, together with assets held which constitute the year end balance of each fund.

TRUST FUNDS
CHANGE IN FUND BALANCES
1972 - 1973

	Payroll Taxes and Deductions	Maine State Retirement System	Revenue on Non-Expend- able Trusts	Private Trusts	Group Life Insurance	Baxter Park Trust Fund	Other Agency Funds	Lands Reserved	Permanent School Fund	Other Trust Funds	Totals
Balances (Adj.) - July 1, 1972	\$1,141,421	\$185,169,986	\$ 318,667	\$6,021,430	\$2,656,278	\$ 10,276	\$ 710,489	\$2,988,845	\$579,603	\$2,529,263	\$202,126,258
Additions:											
Receipts and Contributions	29,914,880	51,950,357	1,251,555	2,302,658	3,316,503	1,888,956	1,482,710	134,441	14,105	78,869	92,335,034
Total Balance and Receipts	31,056,301	237,120,343	1,570,222	8,324,088	5,972,781	1,899,232	2,193,199	3,123,286	593,708	2,608,132	294,461,292
Deductions:											
Payments and Withdrawals	29,788,256	50,611,319	1,152,351	1,789,155	3,117,578	142,361	1,483,598	63,839	15,210	1,654,120	89,817,787
Fund Balance - June 30, 1973	<u>\$ 1,268,045</u>	<u>\$186,509,024</u>	<u>\$ 417,871</u>	<u>\$6,534,933</u>	<u>\$2,855,203</u>	<u>\$1,756,871</u>	<u>\$ 709,601</u>	<u>\$3,059,447</u>	<u>\$578,498</u>	<u>\$ 954,012</u>	<u>\$204,643,505</u>
Composition of Fund:											
Cash -											
Demand Deposits	\$ 1,118,045	\$ 512,702	\$ 139,707	\$ 400,644	\$ 127,169	\$ 17,785	\$ 257,515	\$ 23,009	\$ 55	\$ 7,010	\$ 2,603,641
Time Deposits		6,070,000	278,164	1,634,787	1,950,000					62,586	9,995,537
Escrow Deposits	150,000										150,000
Other		(63,110)									(63,110)
Accounts Receivable (net)		191,442			7,144			25,000			223,586
Taxes Receivable							452,086				452,086
Investments -											
Bonds (net)		71,699,043		4,069,569		610,815		2,317,078			78,696,505
Stock		93,512,007		144,037		1,128,271		663,939			95,448,254
Mortgages (net)		14,586,940		285,896							14,872,836
Commercial Paper					720,890						720,890
Common Trust Investment								8,329		6,444	14,773
Equity in Trust Investment									578,443	877,520	1,455,963
Due from Other Funds					50,000						50,000
State Owned Property								62			62
Reserve for Future Losses								22,030			22,030
Undistributed Gains and Losses										452	452
	<u>\$1,268,045</u>	<u>\$186,509,024</u>	<u>\$ 417,871</u>	<u>\$6,534,933</u>	<u>\$2,855,203</u>	<u>\$1,756,871</u>	<u>\$ 709,601</u>	<u>\$3,059,447</u>	<u>\$578,498</u>	<u>\$ 954,012</u>	<u>\$204,643,505</u>

STATE DEPARTMENT OF AUDIT

MUNICIPAL DIVISION

The statutes provide that each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year. 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.

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

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

During the fiscal year July 1, 1972 to June 30, 1973 the Municipal Division conducted postaudits of the following:

Municipalities and Municipal Districts	109
County and District Courts	29
School Districts and Academies	31
Counties (Including Registers of Deeds and Probate)	22
Special Services	<u>151</u>
Total	<u>342</u>

The Municipal Division conducted postaudits of approximately one-fourth of the municipalities for the 1972 fiscal year. The audit results showed that for the most part accounting procedures and practices were being satisfactorily followed, however, exceptions were noted and in those instances they were discussed with the responsible officials as well as being included in the audit report commentary.

The principal statutory violations cited by our audit reports pertained principally to the following: depositing of monies by treasurers; remittances of property and excise tax collections by collectors; and commitment of supplemental taxes by the assessors.

Recommendations were also submitted in instances where it was considered that accounting procedures could be strengthened. Some of the recommendations offered pertained to: maintenance of a complete general ledger on a current basis and monthly trial balances; monthly reconciliation of bank accounts by treasurer; a review of receivables, including properties acquired by nonpayment of taxes, for liquidation; and the utilization of mechanical and data processing equipment for accounting purposes.

The Maine Revised Statutes Annotated of 1964, as amended, provide that within thirty days after completion of a postaudit of a municipality or a quasi-municipal corporation, the auditor shall send to the State Auditor a certified copy of the report and a certified copy of the audit procedural form prescribed by the State Auditor.

The Maine Revised Statutes Annotated of 1964, as amended, also provide that the municipal officers shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election or engagement.

The preceding two paragraphs are a reminder to the town officials and the independent auditors that there are certain statutory requirements that must be followed. During the past year there were several instances whereby the statutory requirements were not followed in this respect.

* * * *

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

An Act Relating to -

Clarify the Municipal Records Law - Chapter 64, Public Laws of 1973.

Repeal the Poll Tax - Chapter 66, Public Laws of 1973.

School Statistics - Chapter 206, Public Laws of 1973.

Encourage Investment of Revenue Sharing Funds in Local Interest Bearing Accounts - Chapter 407, Public Laws of 1973.

Equalizing the Financial Support of School Units - Chapter 556, Public Laws of 1973.

Changing the Dates for Registration of Automobiles (Staggered Excise Taxes) - Chapter 588, Public Laws of 1973.

Regional Library Systems - Chapter 626, Public Laws of 1973.

COUNTIES

The financial records of the sixteen Maine counties were audited by the Municipal Division for the 1972 year.

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

The principal exceptions and/or recommendations pertained to bidding; inventories of county properties; excise tax procedures for unorganized townships; collection of interest on delinquent taxes; maintaining a complete general ledger and utilizing transfers between line budget categories.

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

An Act Relating to -

Increasing Fees of Deputy Sheriffs - Chapter 129, Public Laws of 1973.

Collection of Excise Tax in Unorganized Places - Chapter 207, Public Laws of 1973.

Increasing Certain Fees of Register of Deeds - Chapter 226, Public Laws of 1973.

Authorizing Legislature to Change Specific Line Categories in the County Estimates - Chapter 229, Public Laws of 1973.

Vacation Pay for County Employees - Chapter 302, Public Laws of 1973.

Fees of Clerk of Courts - Chapter 355, Public Laws of 1973.

Increasing Compensation of Full-time Deputy Sheriffs in all Counties - Chapter 385, Public Laws of 1973.

Procedures Applicable to the Use of Federal Revenue Sharing Funds by Counties - Chapter 386, Public Laws of 1973.

Probate Fees - Chapter 451, Public Laws of 1973.

COURTS

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

The results of the audits disclosed a continuing increase in caseload and a substantial increase in monies collected.

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

An accounting-validating machine was installed in the Bangor District Court and although the audit conducted was only for a part of the year that the machine was involved, it was ascertained that it was successful in relieving some of the clerical workload. Three additional machines are being installed in the larger district courts.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE**

AT DECEMBER 31, 1972

ASSETS

County	Cash and Investments			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Sinking and/or Special Revenue Funds	Equity and/or Probate Accounts				
Androscoggin	\$133,187	\$125,222	\$ 2,982	\$	\$306,806	\$308,000	\$ 876,197
Aroostook	441,063	579,426	8,117	101,695	42,113		1,172,414
Cumberland	448,502	81,479	25,392		117,247	730,000	1,402,620
Franklin	204,039	70,988	4,094	20,792	11,101	120,000	431,014
Hancock	312,565	59,622	5,824	6,944	10,156	60,000	455,111
Kennebec	224,000	70,337	42,234	71	2,495	50,000	389,137
Knox	36,647	32,499	7,114	93,651	63,386		233,297
Lincoln	57,312	89,154	13,444	54	7,646	280,000	447,610
Oxford	159,335	70,895	3,511	17,493	2,095		253,329
Penobscot	156,633	243,689	35,771	25,914	1,751	395,000	858,758
Piscataquis	132,072	39,281	17,446	79,713	4,459	30,000	302,971
Sagadahoc	96,563	81,084	2,742	1	19,572		199,962
Somerset	175,125	84,502	8,784	79,769	1,653		349,833
Waldo	89,183	99,549	6,824	14,960	6,902		217,418
Washington	157,725	38,322	7,914	19,688	7,403	70,000	301,052
York	133,202	171,072	45,550	113,686	97,288	95,000	655,798

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
					Appropriated	Unappropriated	
Androscoggin	\$529,092	\$308,000	\$ 2,982	\$ 840,074	\$ 3,000	\$ 33,123	\$ 876,197
Aroostook	637,566		8,117	645,683	479,103	47,628	1,172,414
Cumberland	352,462	730,000	25,392	1,107,854		294,766	1,402,620
Franklin	117,056	120,000	4,094	241,150	95,542	94,322	431,014
Hancock	133,966	60,000	5,824	199,790	98,806	156,515	455,111
Kennebec	150,251	50,000	42,234	192,485	4,148	142,504	
Knox	142,749	80,000	7,114	229,863	2,662	772	233,297
Lincoln	130,514	280,000	13,444		423,958	23,652	447,610
Oxford	76,858		3,511	80,369	97,406	75,554	253,329
Penobscot	275,947	395,000	35,771	706,718	43,223	108,817	858,758
Piscataquis	89,324	30,000	17,446	136,770	79,177	87,024	302,971
Sagadahoc	131,509		2,742	134,251		65,711	199,962
Somerset	135,343		8,784	144,127	94,420	111,286	349,833
Waldo	149,549		6,824	156,373		61,045	217,418
Washington	108,272	70,000	7,914	186,186	28,569	86,297	301,052
York	373,783	95,000	45,560	514,343		141,455	655,798

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1972 FISCAL YEAR

ANDROSCOGGIN COUNTY

Municipality	Population 1970 Census	1972			% 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	\$126,864,060	.0406	\$ 5,167,616	98.2	\$ 9,514,805	\$ 4,373,836	\$ 17,887	\$ 338,652
Durham	1,264	835,394	.200	168,132	92.1	62,655		18,174	2,564*
Greene	1,772	1,543,991	.020	310,208	96.4	115,799	31,703	66,016	13,961
Leeds	1,031	8,333,090	.02535	212,051	75.0	624,982	59,000	19,479	21,285
Lewiston	41,779	225,662,750	.0336	7,610,642	98.9	16,924,706	12,414,000		284,382
Lisbon	6,544	24,382,325	.0425	1,040,827	95.3	1,828,674	374,084	78,943	102,393
Livermore	1,610	3,654,880	.056	205,762	102.0	274,116		1	33,931
Livermore Falls	3,450	14,779,165	.041	608,219	99.3	1,108,437	60,000	5,398	72,391
Mechanic Falls	2,193	7,226,370	.041	297,754	97.0	541,978	61,571	46,190	15,724
Minot	919	3,277,178	.032	105,542	96.4	245,788	77,380	884	10,018
Poland	2,015	11,422,540	.0334	382,959	97.4	856,691	28,099	54,822	42,232
Sabattus	1,681	1,316,690	.150	198,922	95.7	987,518	52,265	27,738	6,782
Turner	2,246	2,165,451	.160	347,771	99.4	162,409		2,517	48,808
Wales	624	2,406,756	.024	58,257	98.8	180,507		13,159	5,538

AROOSTOOK COUNTY

Allagash Plantation	456	\$ 452,902	.238	\$ 108,040	98.0	\$ 33,967	\$	\$ 3,405	\$ 39,141
Amity	156	107,095	.144	15,548	98.2	8,032	24	662	21,036
Ashland	1,761	5,790,750	.040	232,860	99.8	434,306	4,000	46,026	69,792
Bancroft	53	101,085	.190	19,263	96.9	7,581	612	30	9,627
Benedicta	177	253,123	.089	22,615	87.3	18,984	1,000	10,365	12,668
Blaine	903	794,955	.109	87,193	96.0	59,622	1,096	23,871	49,261
Bridgewater	895	867,524	.102	89,039	86.2	65,064		25,476	45,914
Caribou	10,419	59,384,790	.037	2,200,537	99.9	4,453,859	1,387,285		174,844
Cary Plantation	184	89,761	.136	12,348	96.3	6,732	(a)	(a)	30,385
Castle Hill	519	668,960	.076	51,177	105.3	50,172		10,991	30,385
Caswell Plantation	693	220,125	.095	21,182	100.2	16,509			50,245
Chapman	328	233,165	.094	22,203	106.6	17,487			17,560
Crystal	281	351,270	.076	26,904	89.0	26,345	307	871	14,037
Cyr Plantation	155	190,521	.128	24,492	122.8	14,289		15,353	4,333
Dyer Brook	165	144,670	.168	24,446	70.0	10,850	866	8,121	187,140
E Plantation	18	64,074	.09	5,794	103.1	4,806		34	9,017

AROOSTOOK COUNTY - Cont'd.

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and / or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Eagle Lake	908	\$ 1,508,015	.054	\$ 82,009	94.5	\$ 113,101	\$	\$ 17,366	\$ 42,237
Easton	1,305	14,407,579	.026	375,503	92.7	1,080,568	580,000	22,795	12,262
Fort Fairfield	4,859	22,382,250	.043	965,737	103.8	1,678,669	234,147	200,814	200,814
Fort Kent	4,575	16,573,201	.035	582,510	99.0	1,242,990		99,372	22,017
Frenchville	1,375	5,662,888	.020	114,056	115.2	424,716	14,500		48,857
Garfield Plantation	104	49,520	.106	5,336	100.0	3,714		2,400	49,182
Glenwood Plantation	9	137,162	(a)	5,977	98.4	10,287	(a)	(a)	(a)
Grand Isle	797	675,960	.082	55,942	112.5	50,697			38,837
Hamlin Plantation	357	244,980	.109	26,913	97.9	18,373			20,053
Hammond Plantation	73	117,160	.123	14,465	101.6	8,787	(a)	(a)	(a)
Haynesville	157	227,788	.100	22,863	96.6	17,084	30	1,530	8,190
Hersey	81	102,970	.115	11,842	96.4	7,723		3,929	6,223
Hodgdon	933	987,279	.078	77,575	93.3	74,046	1,468	481	29,974
Houlton	8,111	47,079,515	.035	1,652,829	98.4	3,530,964	447,911	19,521	149,251
Island Falls	913	4,940,950	.030	148,943	101.7	370,571			76,483
Limestone	10,360	9,780,980	.030	294,629	104.6	733,574	259,193		87,872
Linneus	608	769,455	.108	83,521	(a)	57,709		2,000	26,902
Littleton	958	2,861,480	.0375	107,987	95.5	214,611	2,662	5,501	32,556
Ludlow	259	137,685	.136	18,938	82.4	10,326	11,348	1,700	24,078
Macwahoc Plantation	126	312,095	.100	31,308	101.2	23,407		47	6,657
Madawaska	5,585	85,850,520	.0215	1,849,236	98.2	6,438,789	997,844	77,205	17,193
Mapleton	1,598	7,312,974	.028	205,957	104.2	548,473			108,167
Mars Hill	1,875	7,793,210	.040	312,904	77.9	584,491	104,250	23,100	51,271
Masardis	317	652,240	.090	58,942	103.3	48,918	8,337	451	16,262
Merrill	271	198,294	.095	19,036	86.5	14,872	500	24,094	34,000
Monticello	1,072	3,473,480	.038	132,727	84.8	260,511	47,265	1,293	44,482
Moro Plantation	24	176,472	.068	11,336	91.5	13,235		10,589	3,788
Nashville Plantation	50	1,066,950	.010	10,687	100.0	80,021		6,396	12,831
New Canada Plantation	300	669,400	.044	29,592	85.9	50,205	5,541	4,083	12,524
New Limerick	427	425,600	.12	51,387	97.3	31,920	24	2,132	32,052
New Sweden	639	997,870	.063	63,382	101.1	74,840	6,886		21,190
Oakfield	836	3,293,680	.275	91,148	84.4	247,026	37,395	5,493	19,906
Orient	83	207,386	.120	25,006	98.4	15,554		4,966	8,638
Oxbow Plantation	92	141,307	.092	13,048	100.4	10,598		3,300	10,638
Perham	436	661,390	.106	70,407	104.0	49,604			32,054
Portage Lake	477	1,344,850	.064	86,388	96.1	100,864		21,445	33,784
Presque Isle	11,452	73,366,200	.034	2,498,951	101.5	5,502,465	654,329		210,409
Reed Plantation	273	189,071	.240	45,587	(a)	14,180	(a)	(a)	(a)
St Agatha	868	1,873,360	.041	77,390	109.2	140,502		11,726	37,912
St. Francis	811	191,070	.20763	40,161	96.6	14,330		8,643	54,861
St. John Plantation	377	161,243	.11	17,968	99.2	12,093		5,966	15,532
Sherman	949	864,175	.078	68,021	95.4	64,813		5,464	60,879
Smyrna	318	233,461	.135	30,425	89.8	17,510	3,603	6,017	10,275
Stockholm	388	347,261	.096	33,619	98.7	26,045		11,048	11,786
Van Buren	3,971	11,841,140	.036	428,600	97.8	888,086	852,516		88,932

AROOSTOOK COUNTY - Cont'd.

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Wade	255	\$ 407,430	.100	\$ 40,938	95.0	\$ 30,557	\$ 6,000	\$	\$ 13,892
Wallagrass Plantation	617	389,294	.098	38,558	104.9	29,197			44,640
Washburn	1,914	3,704,358	.095	352,967	103.5	277,827	50,560	5,995	45,845
Westfield	517	1,443,650	.044	63,941	101.0	108,274			51,566
Westmanland Plantation	52	185,830	.045	8,395	100.5	13,937			2,570
Weston	162	325,120	.093	30,371	97.9	24,384	931		13,826
Winterville Plantation	164	125,130	.090	11,364	95.2	9,385		1,951	30,864
Woodland	1,218	973,170	.098	96,259	108.9	72,988	10,075	20,685	20,337

CUMBERLAND COUNTY

Baldwin	878	\$ 5,062,120	.032	\$ 162,606	99.3	\$ 379,659	\$	\$ 9,337	\$ 53,269
Bridgton	2,967	27,106,384	.030	815,718	95.3	2,032,979		59,402	47,920
Brunswick	16,195	80,394,600	.0403	3,248,536	98.5	6,029,595	2,160,273	277,203	155,874
Cape Elizabeth	7,873	56,610,235	.045	2,554,082	98.5	4,245,768	2,075,500	255,170	123,004
Casco	1,256	11,721,528	.0246	289,619	98.4	879,115	15,538	1,819	38,705
Cumberland	4,096	39,066,424	.028	1,097,334	99.2	2,929,982	52,500	31,180	155,023
Falmouth	6,291	47,583,090	.039	1,861,053	95.6	3,568,732	1,926,000	113,379	121,855
Freeport	4,781	29,996,620	.032	963,312	93.1	2,249,747	231,272	67,729	77,200
Gorham	7,839	37,377,295	.0358	1,343,000	97.0	2,803,297	1,026,099	65,824	254,059
Gray	2,939	29,528,100	.0235	696,157	95.9	2,214,607	30,708	68,157	53,909
Harpswell	2,552	12,828,540	.0412	530,786	99.3	962,141	10,000	20,839	146,721
Harrison	1,045	9,579,923	.032	307,482	93.9	718,494	45,459	33,348	23,484
Naples	956	19,214,090	.0182	350,725	93.7	1,441,057	15,000	13,063	29,996
New Gloucester	2,811	7,324,122	.038	280,006	98.2	549,309	8,405	500	33,360
North Yarmouth	1,383	6,105,939	.0355	217,805	97.4	457,945	63,511	3,751	58,887
Otisfield	589	1,102,110	.172	190,088	96.9	82,658		4,259	6,708
Portland	65,116	359,700,020	.05425	19,755,424	98.9	26,977,502	23,310,000		230,216
Pownal	800	1,207,260	.108	130,993	(a)	90,545	(a)	(a)	(a)
Raymond	1,328	6,970,187	.053	370,815	96.6	522,764	231,565	17,923	16,892
Scarborough	7,845	97,476,800	.0246	2,404,814	97.7	7,310,760	1,326,500	51,595	314,040
Sebago	708	1,374,964	.198	272,825	98.0	103,122	3,000	21,970	15,828
South Portland	23,267	157,147,250	.0445	7,011,054	99.8	11,786,044	7,444,363	124,595	342,760
Standish	3,122	10,541,159	.078	824,307	97.2	790,587		12,079	76,028
Westbrook	14,444	115,819,670	.0395	4,585,606	97.0	8,686,475	3,768,848	395,615	389,707
Windham	6,593	37,181,520	.0355	1,325,218	94.3	2,788,614	600,895	183,948	147,904
Yarmouth	4,854	60,949,780	.035	1,863,390	100.6	4,571,234	1,848,334	560,935	190,162

FRANKLIN COUNTY

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Avon	495	\$ 448,735	.092	\$ 41,659	102.4	\$ 33,655	\$	\$ 10,990	\$ 21,527
Carthage	354	628,479	.091	26,675	89.0	47,136		1,035*	20,500
Carrabassett Valley		4,927,555	.005	24,704	77.4	369,567	2,648	5,163	4,384
Chesterville	643	502,025	.020	100,864	96.8	37,652	15,000	7,163	10,578
Coplin Plantation	50	262,205	.070	18,405	104.0	19,665	218	6,409	3,419
Dallas Plantation	105	797,160	.042	33,571	101.8	59,787		5,251	2,784
Eustis	595	903,170	.102	92,543	96.0	67,738	1	20,775	14,125
Farmington	5,657	35,947,721	.0305	1,099,587	96.9	2,696,079	898,600	5,154	73,658
Industry	347	1,255,655	.076	95,682	92.9	94,174		2,502	26,573
Jay	3,954	87,338,295	.0185	1,618,626	99.7	6,550,372	2,204,625	119,944	22,468
Kingfield	877	2,778,050	.043	120,158	99.3	208,354		2,865	33,353
Madrid	107	199,750	.096	19,268	99.7	14,981		8,008	8,976
New Sharon	725	2,370,670	.048	114,353	95.3	177,800	23,113	132	120*
New Vineyard	444	745,595	.074	55,561	93.8	55,920	327	4,300	22,813
Phillips	979	1,033,169	.110	114,357	97.3	77,488	18,500	10,903	9,945
Rangeley Plantation	52	972,439	.062	60,364	95.8	72,933	11,733	2,050	11,401
Rangeley	941	12,387,210	.027	351,920	95.9	929,041	290,675	16,586	29,911
Sandy River Plantation	73	751,724	.041	30,869	98.8	56,379		5,258	1,540
Strong	1,132	1,386,675	.084	117,300	100.1	104,001	24,211	19,585	15,805
Temple	367	456,710	.096	44,156	96.5	34,253		3,480	
Weld	360	1,756,535	.068	119,723	97.6	131,740		15,170	17,479
Wilton	3,802	8,632,194	.081	701,734	99.1	647,415	22,148	22,078	36,577

HANCOCK COUNTY

Amherst	148	\$ 171,650	.115	\$ 19,896	91.4	\$ 12,874	\$ 2,339	\$ 370*	\$ 10,037
Aurora	72	149,525	.0135	20,267	100.2	11,214	1,046	101	14,716
Bar Harbor	3,716	27,162,070	.043	1,171,149	99.2	2,037,155	12,007	75,413	76,806
Blue Hill	1,367	2,704,725	.124	336,391	99.5	202,854	30,000	10,657	40,259
Brooklin	598	4,629,370	.024	111,555	98.7	347,203	634	2,390	56,490
Brooksville	673	5,075,760	.031	157,901	99.8	380,682	8,727	1,091	33,823
Bucksport	3,756	19,554,430	.065	1,273,852	99.0	1,466,582	537,856	122,082	132,975
Castine	1,080	15,352,767	.11	169,459	99.4	1,151,458	96,329	17,542	20,348
Cranberry Isles	186	906,630	.088	79,984	100.2	67,997	6,000	27,905	1,108
Dedham	522	665,692	.165	110,282	98.9	49,927	16,750	5,040	52,809
Deer Isle	1,211	2,164,580	.090	195,856	98.8	162,344	12	6,239	80,634
Eastbrook	188	537,305	.084	45,248	97.2	40,298	10	6,257	9,763
Ellsworth	4,063	34,575,570	.035	1,213,655	95.7	2,593,168	120,063	108,170	253,558
Franklin	708	1,153,553	.069	80,144	96.6	86,516	6,459	6,100	6,052
Gouldsboro	1,310	5,069,532	.035	183,439	88.1	380,215	50,552	17,245	11,820
Great Pond Plantation	43	77,310	.136	10,544	99.8	5,798		1,566	2,094

HANCOCK - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Hancock	1,070	\$ 1,316,010	.115	\$ 152,229	99.8	\$ 98,701	\$ 82,000	\$	\$ 59,375
Lamoine	615	4,147,505	.024	100,014	93.3	311,063	155	18,786	46,829
Long Island Plantation	56	219,610	.060	13,243	(a)	16,471	(a)	(a)	(a)
Mariaville	108	178,015	.114	20,360	100.0	13,351	2	851	21,208
Mount Desert	1,659	30,239,860	.028	848,426	100.3	2,267,990	454,000	94,472	89,122
Orland	1,307	3,575,122	.057	204,619	97.0	268,134	14,000	15,789	36,874
Osborn Plantation	33	83,766	.138	11,596	(a)	6,282	(a)	(a)	(a)
Otis	123	333,370	.116	38,809	100.4	25,003		6,901	11,794
Penobscot	786	4,646,300	.21	98,181	96.5	348,473	17,280	6,193	16,812
Sedgwick	578	3,472,200	.027	94,196	95.0	260,415	770	2,663	6,733
Sorrento	199	472,860	.124	58,857	95.5	35,465		5,501	19,248
Southwest Harbor	1,657	17,428,550	.0269	470,161	97.8	1,307,141	34,344	60,841	43,522
Stonington	1,291	2,764,060	.081	224,972	95.7	207,304	24,864		8,097
Sullivan	824	1,695,505	.062	105,937	95.6	127,162	7,000	2,850	37,934
Surry	623	1,275,698	.096	122,968	98.4	95,677	175	2,407*	44,682
Swan's Island	323	1,048,600	.080	84,176	99.0	78,645		8,003	14,138
Tremont	1,003	6,173,000	.037	229,340	94.1	462,975	3,100	28,422	21,583
Trenton	392	4,362,687	.021	91,976	100.0	327,202	1,675	3,895	46,961
Verona	437	1,078,480	.046	99,977	97.8	80,886	82	315	32,477
Waltham	167	276,070	.056	15,574	96.9	20,705		662	8,502
Winter Harbor	1,028	6,985,660	.16	112,131	99.3	523,925	20,000	12,422	18,977

KENNEBEC COUNTY

Albion	1,056	\$ 1,595,980	.074	\$ 118,865	100.7	\$ 119,698	\$	\$	\$ 52,155
Augusta	21,945	128,273,980	.035	4,504,307	96.1	9,620,549	6,662,000		1,150,632
Belgrade	1,302	3,940,354	.073	288,609	97.2	295,527	2,000	1,265	50,204
Benton	1,729	887,329	.0198	176,996	96.3	66,550			43,038
Chelsea	2,095	3,031,535	.044	134,450	87.4	227,365	59,000	27,791	1,407*
China	1,850	14,256,725	.024	343,571	90.2	1,069,254	210,000	33,637	8,940
Clinton	1,971	1,210,295	.185	225,285	96.0	90,772	51	5,742	27,364
Farmingdale	2,423	9,393,750	.036	340,209	97.6	704,531		9,858	50,698
Fayette	447	923,221	.113	104,744	99.3	69,242	10,000	8,437	20,594
Gardiner	6,685	26,978,570	.0445	1,204,947	96.7	2,023,393	371,331		11,871*
Hallowell	2,814	10,352,445	.038	395,346	100.4	776,433	25,300	672	49,105
Litchfield	1,222	4,413,050	.051	226,134	96.5	330,979	25,496	5,961	11,736
Manchester	1,331	14,809,645	.020	297,225	92.0	1,110,723	97,887	15,094	4,665
Monmouth	2,062	10,165,620	.0445	454,037	97.3	762,422	264,510	17,352	43,756
Mount Vernon	680	3,272,980	.044	144,479	107.1	245,474	27,000	9,990	29,080

KENNEBEC COUNTY - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7 1/2 % Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Oakland	3,535	\$ 14,330,751	.037	\$ 532,851	95.9	\$ 1,074,806	\$ 226,000	\$ 20,896	\$ 31,901
Pittston	1,617	6,386,945	.025	160,877	99.1	479,021		3,928	38,275
Randolph	1,741	1,887,478	.078	148,396	93.9	141,561	9,775		47,514
Readfield	1,258	11,136,160	.0255	284,923	93.9	835,212	85,026	14,166	72,357
Rome	362	1,104,905	.082	90,935	95.0	82,868	3,362	4,193	18,497
Sidney	1,319	9,745,000	.02	195,911	96.3	730,875	18,485	2,550	30,078
Vassalboro	2,618	6,734,890	.052	351,882	89.7	505,117	62,049	11,108*	26,606
Vienna	205	518,900	.084	43,801	99.5	38,918	75		8,087
Waterville	18,192	129,505,870	.0335	4,349,622	98.2	9,712,940	7,408,802	31,710	783,870
Wayne	577	3,826,145	.036	138,293	100.8	286,961	3	21,489	6,646
West Gardiner	1,435	4,113,194	.034	140,878	94.6	308,490	31,242	8,543	44,428
Windsor	1,097	892,331	.180	161,472	100.3	66,925		13,021	28,256
Winslow	7,299	24,946,690	.068	1,701,745	99.9	1,871,002	1,396,974	115,849	212,154
Winthrop	4,335	35,729,265	.028	1,004,088	100.4	2,679,695	588,190	52,966	129,886

KNOX COUNTY

Appleton	628	\$ 1,330,874	.056	\$ 74,822	82.7	\$ 99,816	\$ 4	\$ 6,928	\$ 13,984
Camden	4,115	36,631,980	.027	991,652	99.0	2,747,399	24,000	217,582	88,747
Cushing	522	1,833,671	.074	136,157	105.8	137,525			27,271
Friendship	834	4,841,710	.038	184,707	98.3	363,128		4,152	23,588
Hope	500	565,790	.140	79,541	98.3	42,434	13,000	20,793	14,534
Isle au Haut	45	163,635	.162	26,578	100.2	12,273	245	10,365	199
Matinicus Isle Plantation	90	130,752	.145	19,079	(a)	9,806		(a)	(a)
North Haven	399	1,566,130	.115	180,437	99.8	117,460	753	37,742	24,042
Owl's Head	1,281	1,572,970	.122	193,069	99.5	117,973		4,646	35,008
Rockland	8,505	40,396,740	.043	1,742,517	95.9	3,029,756	669,931	15,752	137,663
Rockport	2,067	25,923,700	.0205	532,914	95.7	1,944,278	56,903	25,243	43,707
St. George	1,639	13,716,390	.026	358,093	99.5	1,028,729	51	54,796	9,704
South Thomaston	831	884,240	.140	124,478	98.0	66,318		26,054	9,023
Thomaston	2,646	16,111,272	.036	581,792	99.6	1,208,345	167,443	63,257	74,856
Union	1,189	3,523,608	.054	192,283	97.9	264,271	124	8,117	37,076
Vinalhaven	1,135	2,548,650	.102	260,973	97.7	191,149	61	38,577	12,528
Warren	1,864	6,448,720	.044	285,067	97.1	483,654	5,009	1,002	51,499
Washington	723	724,082	.126	91,639	93.4	54,306		3,544	20,244

LINCOLN COUNTY

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit *	Appropriated Unappropriated
Alna	315	\$ 1,173,275	.050	\$ 58,813	99.8	\$ 87,996	\$ 8,327	\$ 1,080	\$ 11,986
Boothbay	1,814	15,503,036	.2675	416,254	97.7	1,162,728	11,500		20,625
Boothbay Harbor	2,320	25,695,410	.0248	639,334	99.0	1,927,156	37,879	49,531	24,309
Bremen	454	4,451,360	.021	93,899	101.2	333,852	6	9,391	18,526
Bristol	1,721	12,367,020	.030	372,454	98.9	927,527	84,565	59,255	54,757
Damariscotta	1,264	9,257,090	.0262	243,424	99.5	694,282	51,300	24,723	48,598
Dresden	787	1,593,900	.0064	102,634	96.1	119,543	25,000	9,513	10,582
Edgecomb	549	910,591	.126	115,286	99.1	68,294		18,401	18,621
Jefferson	1,242	1,671,595	.100	168,084	98.6	125,370	8,000	9,297	40,390
Monhegan Plantation	44	215,725	.080	17,360	97.8	16,179		9,281	2,903
Newcastle	1,076	6,922,740	.0312	216,806	100.2	519,206	18,476	9,774	46,620
Nobleboro	850	1,918,440	.068	131,078	99.9	143,883	7,000	7,931	20,795
Somerville Plantation	215	410,440	.060	24,821	97.3	30,783	26,358	20,948	18,675
South Bristol	664	2,159,820	.066	143,193	98.1	161,987	28,113	16,517	27,848
Southport	473	14,042,350	.15	211,173	100.7		14,151	40,468	29,169
Waldoboro	3,146	23,530,695	.02525	596,561	98.1	1,764,802		7,199	93,235
Westport	228	396,630	.146	58,163	99.0	29,747	14,500	6,196	7,002
Whitefield	1,131	1,483,565	.086	128,304	96.2	111,267	30,621	47,533	28,603
Wiscasset	2,244	72,492,283	.0335	2,430,045	99.2	5,436,921	551,144	429,822	21,233

OXFORD COUNTY

Andover	791	\$ 13,062,230	.026	\$ 340,251	100.1	\$ 979,673	\$	\$ 24,555	\$ 36,047
Bethel	2,220	9,908,340	.051	507,254	96.3	743,126	302,518	14,893	92,876
Brownfield	478	531,518	.140	74,833	92.9	39,864			50,325
Buckfield	929	2,165,500	.060	130,680	96.2	162,412	40,000	24,716	15,039
Byron	132	338,455	.076	25,797		25,384		10,963	15,422
Canton	742	1,064,600	.078	83,561		79,845	3	4,855	16,914
Denmark	397	1,034,305	.148	153,458	97.0	77,573	8,058	5,887	21,862
Dixfield	2,188	11,799,920	.027	320,335	97.4	884,994	108,550	8,545	54,244
Fryeburg	2,208	6,930,305	.055	382,763	100.6	519,773		18,863	30,036
Gilead	153	533,989	.098	52,451	99.5	40,049	5,990	9,186	8,438
Greenwood	610	2,405,872	.085	204,974	96.8	180,440	11,000	13,963	20,297
Hanover	275	856,800	.060	51,627		64,260		8,169	1,636
Hartford	312	517,645	.150	77,932	96.6	38,823		2,688	11,906
Hebron	532	745,120	.052	39,181	94.6	55,884			10,072
Hiram	686	1,187,661	.108	128,819	96.5	89,075	1,833	5,139	27,504
Lincoln Plantation	60	1,272,892	.028	35,680	99.9	95,467		9,307	25,363
Lovell	607	2,536,410	.089	226,333		190,231	11,329	50,351	26,420
Magalloway Plantation	75	325,389	.058	18,921	99.4	24,404		15,885	5,647
Mexico	4,309	8,353,400	.056	470,601	90.6	626,505	195	44,175	58,943

OXFORD COUNTY - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7 1/2 % Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	
								Appropriated	Unappropriated
Newry	208	\$ 1,346,140	.032	\$ 43,217	97.4	\$ 100,960	\$ 841	\$ 10,119	\$ 7,996
Norway	3,595	28,923,187	.028	812,567	94.4	2,169,239	494,200	19,775	100,604
Oxford	1,892	3,939,075	.064	253,664	97.9	295,431	116,200	9,390	18,714
Paris	3,731	22,106,265	.0275	610,618	98.6	1,657,970	402,694	46,342	98,609
Peru	1,345	2,500,725	.106	265,932	96.8	187,554		38,303	64,554
Porter	1,115	1,364,890	.076	104,476	98.5	102,367		3,178	77,098
Roxbury	271	1,113,160	.070	78,185	(a)	83,487		4,896	12,525
Rumford	9,363	98,057,910	.029	2,849,283	(a)	7,354,343	1,730,000	49	
Stoneham	160	932,470	.0495	46,337	95.1	69,935		8,094	13,186
Stowe	109	185,940	.124	23,162	98.1	13,945		16,113	4,048
Sumner	525	827,885	.090	74,858	96.5	62,091		8,154	43,079
Sweden	110	561,825	.096	54,055	92.2	42,137	10,000	3,943	6,781
Upton	54	471,805	.038	17,959	(a)	35,385		31,430	10,497
Waterford	760	2,135,880	.098	210,009	97.8	160,191	14,000	3,370	57,823
West Paris	1,171	1,839,125	.069	127,755	94.8	137,934	17,100	14,328	27,223
Woodstock	1,005	1,744,330	.104	182,199	100.9	130,825	4,300	1,757	48,512

PENOBSCOT COUNTY

Alton	340	\$ 291,680	.060	\$ 17,717	97.0	\$ 21,876	\$ 41	\$ 1,367*	\$ 30,163
Bangor	33,168	194,558,600	.0404	7,882,238	92.8	14,591,895	9,852,004	160,286	158,796*
Bradford	569	804,020	.086	69,605	103.8	60,302	3,000	114	62,120
Bradley	1,010	664,348	.232	154,915	99.2	49,826	18,693	5,728	50,845
Brewer	9,300	64,952,160	.0335	2,251,032	100.9	4,871,412	1,256,009		137,155
Burlington	266	207,985	.160	33,500		15,599	500	3,228	18,601
Carmel	1,301	3,233,490	.029	94,683	90.6	242,512		7,524	101,817
Carroll Plantation	132	103,960	.023	24,043		7,797	3,591	5,075	8,206
Charleston	909	602,470	.128	77,554	99.8	45,185		3,580	26,807
Chester	255	207,760	.172	35,927	98.9	15,582		1,550	12,940
Clifton	233	476,650	.078	37,362	98.7	35,749	12		13,658
Corinna	1,700	10,071,067	.03	303,347	93.8	755,330	8,362	18,943	36,727
Corinth	1,212	1,695,075	.086	146,724	91.9	127,131	25	2,624	40,734
Dexter	3,725	18,397,210	.035	646,503	97.4	1,379,791	46,350	31,818	68,411
Dixmont	559	495,821	.085	42,583	96.9	37,186		949	20,568
Drew Plantation	32	110,887	.126	14,014	98.7	8,317		245	10,834
East Millinocket	2,567	15,869,896	.72	1,144,247	99.8	1,190,242	448,500	50,629	51,155
Eddington	1,358	2,996,250	.047	141,895	96.2	224,719	6,600		33,417

PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Edinburg	67	\$ 139,214	.092	\$ 12,862	99.2	\$ 10,441	\$ 1	\$ 3,531	\$ 3,450
Enfield	1,148	1,103,677	.144	159,565	101.3	158,278	759	9,715	39,745
Etna	526	416,244	.054	22,855	90.9	31,218		484	44,103
Exeter	663	396,565	.174	69,491	95.2	29,742	13,727	1,114	23,469
Garland	596	298,045	.200	59,972	91.3	22,353	10,045	2,376	7,979
Glenburn	1,196	3,610,944	.037	134,622	87.1	270,821	62,383	5,879	36,393
Grand Falls Plantation	6	64,410	.056	3,616	100.1	4,831	2,000	2,118	1,174*
Greenbush	591	476,594	.125	60,003	96.1	35,745	8	2,780	46,638
Greenfield	117	963,500	.0345	33,331	97.3	72,263	10	160*	13,430
Hampden	4,693	33,187,580	.0252	839,075	92.1	2,489,069	199,187	60,962	179,866
Hermon	2,376	12,222,810	.0226	277,792	96.7	916,711		19,084	184,189
Holden	1,841	5,831,566	.025	146,809	114.4	437,367	10,538	77,171	77,171
Howland	1,468	2,252,610	.07	158,637	96.1	168,946	764	7,576	72,211
Hudson	482	640,625	.132	89,964	85.0	48,047	644	473	55,166
Kenduskeag	733	689,950	.081	56,447	92.7	51,746	1,189	460	36,665
LaGrange	393	270,900	.110	30,066	97.2	20,318		2,551	24,108
Lakeville Plantation	15	176,049	.067	11,819	100.3	13,204	5	10,189	3,682
Lee	599	1,753,740	.032	56,573	94.9	131,530	200	3,025	26,222
Levant	802	1,474,534	.043	64,023	97.9	110,590	2,041	1,463*	21,160
Lincoln	4,759	43,399,690	.023	1,001,655	97.0	3,254,977	281,845	96,016	98,213
Lowell	154	112,375	.142	16,098	93.2	8,428	500	2,023	15,032
Mattawamkeag	988	1,077,243	.180	194,654	99.7	80,793	74,000	17,447	20,144
Maxfield	24	82,056	.070	5,771	98.9	6,154		2,532	542
Medway	1,491	563,960	.420	237,919	95.8	42,297	58,263	32,608	6,035
Milford	1,828	3,994,960	.062	248,783	99.0	299,622	175,900	7,877	16,042
Millinocket	7,742	111,727,748	.0253	2,832,524	99.8	8,379,581	1,059,200	93,296	112,723
Mount Chase Plantation	197	617,400	.060	36,286		46,305		10,244	8,367
Newburgh	835	746,910	.080	60,404	97.8	56,018			28,942
Newport	2,260	958,310	.225	489,318	98.3	71,873	79,404	800	25,803*
Old Town	9,057	53,346,700	.039	2,086,986	98.7	4,001,003	1,452,067	257,399	387,474
Orono	9,989	37,487,500	.0325	1,222,131	100.4	2,811,563	672,901	65,633	144,600
Orrington	2,702	16,416,687	.023	379,702	96.9	1,231,252	2,968	56,609	50,653
Passadumkeag	326	412,320	.055	22,927	94.6	30,924		1,000	28,032
Patten	1,266	2,925,650	.0386	113,842	92.3	219,424	12,528	25,254	20,273
Plymouth	542	198,030	.202	40,380	98.8	14,852	7,025		45,486
Prentiss Plantation	159	77,888	.215	16,869	(a)	5,842	(a)	(a)	(a)
Seboeis Plantation	63	101,840	.140	14,294	100.6	7,638	15	3,349	6,136
Springfield	336	168,940	.160	27,318	99.8	12,670	1,489	6,013	25,680
Stacyville	547	1,212,685	.075	91,414	94.7	90,951	11,871	21,572	37,592
Stetson	395	221,610	.228	50,827	94.5	16,621	59	637*	18,880
Veazie	1,556	16,537,882	.245	406,351	99.4	1,240,341	189,007	10,217*	21,703
Webster Plantation	56	74,205	.170	12,663	101.3	5,565	(a)	(a)	(a)
Winn	516	165,327	.27	44,983	94.6	12,340	5	2,694	35,315
Woodville	62	556,745	.071	39,574	99.6	41,756	3,212		22,826

PISCATAQUIS COUNTY

Municipality	Population 1970 Census	1972			% Total Collections All Years	7 1/2 % Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and / or Deficit *	Appropriated Unappropriated
Abbot	453	\$ 309,444	.175	\$ 54,513	97.3	\$ 23,208	\$ 1,145	\$ 2,359	\$ 29,557
Atkinson	213	237,050	.112	26,698	102.7	17,779			11,438
Barnard Plantation	24	91,090	.072	6,582	93.3	6,832		1,374	2,717
Blanchard Plantation	56	118,164	.170	20,163	96.9	8,862	2	2,368	4,935
Bowerbank	29	331,446	.052	17,268	98.3	24,858		13,340	2,302
Brownville	1,490	977,565	.156	153,727	93.8	73,317	11,897	18,578	21,799
Dover-Foxcroft	4,178	11,313,460	.052	590,601	96.9	848,510	227,092	132,614	9,885
Elliottsville Plantation	26	222,749	.085	18,976	107.0	16,706		3,438	8,589
Greenville	1,894	12,452,591	.0276	345,048	93.7	933,944		41,071	40,044
Guilford	1,694	8,120,390	.034	277,374	97.0	609,029	50,249	11,404	46,836
Kingsbury Plantation	7	141,900	.080	11,358	99.7	10,643		1,165	
Lake View Plantation	16	361,142	.043	15,559	99.3	27,086		3,890	5,282
Medford	146	251,380	.098	24,719	95.1	18,853		1,129	3,949
Milo	2,572	8,321,900	.049	409,658	99.5	624,143	1,006	12,306	55,753
Monson	669	1,292,760	.078	101,336	95.9	96,957	32,750	10,839	15,312
Parkman	457	1,493,742	.038	57,125	99.8	112,031	5,280	2,132	10,532
Sangerville	1,107	573,310	.184	106,206	95.7	42,998	8,077	1,568	23,438
Sebec	325	486,467	.116	56,745	99.7	36,485	17		33,254
Shirley	174	1,798,940	.015	27,107	102.4	134,921	(a)	(a)	(a)
Wellington	232	134,850	.100	13,686	98.3	10,114		1,200	11,969
Willimantic	126	566,420	.060	34,102	99.8	42,482		1,672	5,463

SAGADAHOC COUNTY

Arrowsic	188	\$ 996,405	.048	\$ 48,007	103.7	\$ 74,730	\$ 189	\$ 2,540	\$ 12,857
Bath	9,679	57,394,730	.045	2,589,716	98.2	4,304,605	3,398,071	68,118	143,223
Bowdoin	858	318,645	.314	100,667	96.4	23,898		12,871	12,318
Bowdoinham	1,294	7,032,750	.031	218,966	95.8	527,456	11,475	11,892	19,590
Georgetown	464	4,356,925	.027	118,162	97.6	3,267,694	3,984	28,559	61,438
Phippsburg	1,229	2,193,680	.0129	283,990	99.6	164,526	20,000	43,117	12,173
Richmond	2,168	8,591,585	.036	310,752	97.3	544,369	40,085	18,850	22,594
Topsham	5,022	22,903,028	.037	850,314	98.6	1,717,727		4,682	178,336
West Bath	836	8,464,952	.0215	182,630	94.8	634,871	86,847	6,538	20,379
Woolwich	1,710	2,894,730	.102	296,567	98.7	217,105	150,590	290	51,766

SOMERSET COUNTY

Municipality	Population 1970 Census	1972			% 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	\$ 5,673,740	.041	\$ 234,189	77.4	\$ 425,531	\$ 25,800	\$ 39,406	\$ 25,643
Athens	592	1,140,463	.052	59,823	98.1	85,535		3,198	20,264
Bingham	1,254	8,519,450	.0265	226,735	98.6	638,959	374,164	6,211	7,405*
Brighton Plantation	58	199,660	.078	15,630	97.9	14,975		5,127	5,630
Cambridge	281	282,645	.084	23,988	97.9	21,198		2,020	4,498
Canaan	904	1,015,555	.100	102,276	100.4	76,167		18	44,649
Caratunk Plantation	96	276,200	.083	23,027	86.8	20,715		1,200	12,702
Cornville	623	1,072,870	.056	60,621	97.2	80,465	30,003	749	24,195
Dennistown Plantation	48	185,485	.065	12,087	100.0	13,911		595	2,320
Detroit	663	3,159,620	.0275	86,146	79.4	236,972		3,582	31,424
Embsden	418	1,225,480	.108	132,739	100.0	159,191	90	14,962	40,387
Fairfield	5,684	24,389,940	.335	821,290	95.0	1,829,246	85,631	27,335	127,224
Harmony	650	533,820	.098	52,845	93.6	40,037		7,810	14,559
Hartland	1,414	848,915	.080	268,436	96.5	63,669		12,699	40,804
Highland Plantation	23	75,011	.193	14,501	97.6	5,626		6,842	1,256
Jackman	848	3,879,640	.034	132,544	96.6	290,973	23,501	3,629	17,162
Madison	4,278	4,297,312	.153	660,450	60.3	322,298	287,863	1,130*	104,553
Mercer	313	611,550	.073	44,892	(a)	45,866	(a)	(a)	(a)
Moose River	255	1,948,835	.021	41,088	100.0	146,162		2,358	15,025
Moscow	586	3,016,438	.097	293,017	99.9	226,233		6,918	26,157
New Portland	559	983,650	.082	81,100	98.2	73,774		2,544	33,293
Norridgewock	1,964	1,134,050	.184	210,150	101.1	85,054	11,800	7,249	22,137
Palmyra	1,104	725,730	.130	95,131	96.2	54,430	123	6,857	47,769
Pittsfield	4,274	29,243,555	.0275	807,747	91.1	2,193,267	311,214	21,314	56,493*
Pleasant Ridge Plantation	116	3,249,016	.072	234,022	99.9	243,676		21,040	14,846
Ripley	297	1,075,460	.033	35,769	93.5	80,660		737	8,456
St. Albans	1,041	277,190	.149	157,499	92.9	20,789	48,532	1,941	22,956
Skowhegan	7,601	30,518,030	.053	1,623,045	98.1	2,288,852	588,000	38,815	245,389
Smithfield	527	729,530	.146	106,913	107.7	54,715		2,884	23,531
Solon	712	997,915	.114	114,332	101.2	74,844	31,800	1,875	29,165
Starks	323	370,752	.120	44,742	92.5	27,806	25,451	7,153	1,485*
The Forks Plantation	45	306,698	.069	21,210	100.6	23,002		2,774	11,335
West Forks Plantation	74	314,020	.578	18,204	100.3	23,552	9	64	9,156

WALDO COUNTY

Belfast	5,957	\$ 22,089,450	.0526	\$ 1,166,669	96.2	\$ 1,656,709	\$ 650,506	\$ 24,949	\$ 127,010
Belmont	349	1,346,810	.028	37,987	98.7	101,011			23,308
Brooks	751	510,792	.160	82,204	89.5	38,309			49,318
Burnham	802	525,295	.270	142,463	94.6	39,397	25,893	13,136	22,171
Frankfort	620	503,476	.120	65,065	90.2	37,761	800	13,610	65,261
Freedom	373	261,000	.142	37,344	91.2	19,575			25,434

WALDO - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Islesboro	421	\$ 1,447,990	.136	\$ 197,359	97.5	\$ 108,599	\$	\$ 26,643	\$ 84,097
Jackson	217	266,677	.095	25,484	95.8	20,001	4	851	4,974
Knox	443	953,610	.084	80,421	91.0	71,521	80	1,066	17,332
Liberty	515	750,670	.14	105,523		56,300	10,000	734	12,214
Lincolnville	955	1,087,730	.142	155,346	97.9	81,580	4,252	8,280	16,187
Monroe	478	1,464,747	.060	88,260	91.9	109,856	4,003	1,773	15,934
Montville	430	274,360	.280	77,136	94.4	20,577	8,578	494	8,222
Morrill	410	600,615	.066	39,956	98.8	45,046	75	2,360	3,532
Northport	744	2,057,865	.068	140,385	96.1	154,340	2,438	5,499	44,440
Palermo	645	1,039,240	.091	95,054	100.5	77,943	859	6,345	14,062
Prospect	358	445,152	.125	55,959	89.5	33,386		804	18,050
Searsmont	624	1,212,260	.102	124,185	93.4	90,920	121	1,154	23,390
Searsport	1,951	14,781,325	.037	548,406	102.2	1,108,599	61,828	1,773*	105,903
Stockton Springs	1,142	2,560,630	.065	167,275	98.1	192,047	950	2,886	48,301
Swanville	487	719,100	.101	73,013	95.6	53,932	51		16,625
Thorndike	439	744,855	.064	48,022	67.9	55,864		1,115	26,700
Troy	543	873,786	.070	61,588	(a)	65,534		11,551	16,446
Unity	1,280	2,344,820	.072	169,652	98.3	175,862	260	368*	29,858
Waldo	431	327,682	.142	46,813	95.8	24,576	8,539	10,389	316
Winterport	1,963	2,915,382	.086	252,346	89.1	218,654	31	55,355	112,453

WASHINGTON COUNTY

Addison	773	\$ 807,500	.116	\$ 94,306	95.5	\$ 60,563	\$	\$	\$ 28,816
Alexander	169	520,410	.080	41,774	96.3	39,030			8,123
Baileyville	2,167	19,617,450	.038	746,735	100.4	1,471,309	706,000	1,644	68,915
Baring Plantation	181	345,350	.064	22,270	96.9	25,901		2,976	5,911
Beals	663	1,584,370	.038	60,890	87.1	118,828	399	10,148	3,406
Beddington	32	1,225,465	.0105	12,987	102.8	91,910	25	5,031	2,788
Calais	4,044	18,214,330	.0415	758,869	94.3	1,366,075	681,654	14,055	8,104*
Centerville	19	220,715	.063	13,932		16,554		531	5,093
Charlotte	199	502,485	.064	32,327	97.7	37,686	1,618	12,325	10,741
Cherryfield	771	1,501,320	.072	108,602	100.2	112,599		20,203	1,031
Codyville Plantation	45	131,143	.071	9,360	99.6	9,836	1,689	34*	9,618
Columbia	162	398,260	.074	29,636	94.3	29,870			19,270
Columbia Falls	367	403,273	.102	41,494	98.3	30,245		423	17,146
Cooper	88	312,330	.076	23,794	97.5	23,425		1,682	3,794
Crawford	74	69,675	.170	11,914	100.2	5,226	1,165	1,233	2,182*

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit*	Appropriated Unappropriated
Cutler	588	\$ 477,506	.087	\$ 41,850	101.3	\$ 35,813	\$	\$ 604	\$ 15,838
Danforth	794	1,014,400	.074	75,555	94.5	76,080		2,132	28,743
Deblois	20	80,457	.130	10,517	100.0	6,034	1,400	1,765	5,941
Dennysville	278	550,208	.051	28,256	100.6	41,266		3,357	23,533
East Machias	1,057	2,745,100	.029	80,418	97.5	205,882		2,266	22,786
Eastport	1,989	7,889,964	.050	395,942	88.9	591,747	74,039	26,319	39,984
Grand Lake Stream Plantation	186	449,845	.077	34,808	98.5	33,738	16	1,058	10,907
Harrington	553	557,595	.133	74,667	95.5	41,820			13,196
Jonesboro	448	847,701	.062	52,876	94.2	63,578	89	4,621	5,678
Jonesport	1,326	1,970,155	.067	133,095	99.0	147,762	3,051	44,095	29,372
Lubec	1,949	5,720,260	.043	247,453	97.4	429,019	18,068	15,615	28,347
Machias	2,441	13,090,045	.0285	374,275	94.2	981,753	46,200	37,774	26,273
Machiasport	887	1,811,509	.046	83,921	95.4	135,863	9,500	1,066	22,516
Marshfield	227	241,880	.092	22,472	87.9	18,141		2,269	3,470
Meddybemps	76	202,345	.066	13,427	90.4	15,176		4,698	7,150
Milbridge	1,154	3,236,515	.0475	154,660	96.6	242,739	23,921	11,678	15,161
Northfield	57	199,000	.070	13,978	99.7	14,925	772	4,146	3,500
Pembroke	700	4,966,860	.01784	90,165	80.7	372,514	15,380	6,183	6,340
Perry	878	3,784,859	.024	91,281	92.9	283,864		22,602	11,614
No. 14 Plantation	29	293,374	.030	10,600	102.1	22,003		6,258	7,199
No. 21 Plantation	83	138,610	.125	17,419	99.9	10,396		1,736	6,598
Princeton	956	1,130,378	.108	122,744	95.9	84,778	12,022	13,054	20,274
Robbinston	396	918,300	.054	49,876	100.0	68,872	340	6,034	13,015
Roque Bluffs	153	105,102	.273	28,831	98.2	7,883	3,658	4,012*	9,090
Steuben	697	4,594,690	.0295	136,110	94.3	344,602	95,000	5,162	25,179
Talmadge	25	141,685	.028	3,991	98.0	10,626		2,072	4,342
Topsfield	(a)	631,180	.036	22,881	97.3	47,339	251		13,947
Vanceboro	263	328,660	.144	47,522	96.9	24,650	8,258	10,026	3,240*
Waite	70	160,630	.102	16,447	97.5	12,047		2,014	6,757
Wesley	110	140,411	.160	22,537	103.8	10,530		1,603	13,395
Whiting	269	1,006,674	.032	32,424	98.0	75,500		160	5,929
Whitneyville	155	287,900	.120	34,680	97.5	21,593		8,797	12,755

YORK COUNTY

Acton	697	\$ 1,355,860	.134	\$ 182,318	99.2	\$ 101,690	\$	\$ 17,133	\$ 10,809
Alfred	1,211	7,890,345	.0265	210,161	97.6	591,776		3,456	49,894
Arundel	1,322	8,785,500	.022	194,115	85.8	658,913	90,545	28,487	28,859
Berwick	3,136	4,842,290	.109	529,862	91.9	363,172	2,828	40,127	87,292
Biddeford	19,983	82,969,920	.037	3,084,236	97.6	6,222,744	5,251,333	113,356	320,756

YORK - Continued

Municipality	Population 1970 Census	1972			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Buxton	3,135	\$ 18,940,860	.030	\$ 570,794	95.7	\$ 1,420,565	\$	\$ 48,535	\$ 109,592
Cornish	839	587,280	.168	99,308	96.0	44,046	36	5,242	24,276
Dayton	546	6,755,307	.0215	145,711	99.1	506,648		14,257	27,689
Eliot	3,497	17,183,452	.02725	471,082	97.7	1,288,759	4,684		24,485
Hollis	1,560	9,768,510	.030	294,321	97.1	732,638		17,062	67,501
Kennebunk	5,646	48,814,110	.0264	1,293,421	99.9	3,661,058	206,200	113,670	47,202
Kennebunkport	2,160	11,626,190	.062	722,570	94.9	871,964	450,000	59,502	246,503
Kittery	11,028	49,255,485	.02990	1,478,976	96.6	3,694,161	963,340	43,997	178,507
Lebanon	1,983	8,699,795	.034	297,356	96.1	652,485	52,455	7,892	60,124
Limerick	963	2,209,340	.114	252,711	95.6	165,701	62,000	14,456	39,787
Limington	1,066	664,095	.260	173,514	95.0	49,807	176		35,309
Lynan	864	2,017,155	.090	182,291	97.6	151,287	13,400	1,728	65,169
Nevfield	458	1,969,875	.057	112,683	100.5	147,741		11,447	6,961
North Berwick	2,224	29,050,445	.018	524,390	47.4	2,178,783	288,000		82,296
Old Orchard Beach	5,404	48,521,450	.033	1,605,813	96.2	3,639,109	787,339	68,772	71,693
Parsonsfield	971	5,480,002	.4100	225,376	100.4	411,000	49,340	68,245	37,286
Saco	11,678	67,727,070	.039	2,651,679	96.2	5,079,530	1,008,967	68,102	248,491
Sarford	15,812	67,590,655	.0477	3,235,595	(a)	5,069,299	2,865,000	196,431	166,481
Shapleigh	559	9,418,584	.027	254,926	96.8	706,394		16,132	10,261
South Berwick	3,488	11,725,930	.034	400,854	96.6	879,445	489	3,300	106,511
Waverboro	1,208	11,503,877	.0235	271,397	95.0	862,790	40,000	12,145	91,723
Wells	4,448	16,197,975	(a)	1,438,852	101.5	1,214,848	341,000	68,704	87,782
York	5,690	33,755,270	.039	1,321,403	98.2	2,531,645	67,616	16,272	130,366

(a) Information not available. * Denotes red figures.

