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**Fifty-fifth Report of the State Auditor : for Period July 1, 1973 -  
June 30, 1974**

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**55TH REPORT**

**OF THE**

**STATE AUDITOR**

**FOR THE PERIOD**

**JULY 1, 1973**

**JUNE 30, 1974**





## **FIFTY-FIFTH REPORT OF THE STATE AUDITOR**

Title 5, Sections 241-245, Maine Revised Statutes Annotated of 1964, provides in part, "...the state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous post-audit of the accounts, books, records, and other evidences of financial transactions kept in the department of finance and administration or in the other departments and agencies of the state government. He shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audit in summary form, within the following fiscal year after the books of the State Controller have been officially closed..."

Published Under  
Appropriation 1018-1



**STATE AUDITORS  
AND  
TERMS OF OFFICE**

|             |                         |             |
|-------------|-------------------------|-------------|
| 1907 - 1910 | Charles P. Hatch        | Portland    |
| 1911 - 1912 | Lamont A. Stevens       | Wells       |
| 1913 - 1914 | Timothy F. Callahan     | Lewiston    |
| 1915 - 1916 | J. Edward Sullivan      | Bangor      |
| 1917 - 1921 | Roy L. Wardwell         | Augusta     |
| 1922 - 1940 | Elbert D. Hayford       | Farmingdale |
| 1940 - 1944 | William D. Hayes        | Bangor      |
| 1945 - 1956 | Fred M. Berry           | Augusta     |
| 1957 - 1964 | Michael A. Napolitano   | Augusta     |
| 1965 - 1968 | Armand G. Sansoucy      | Lewiston    |
| 1969 - 1970 | Michael A. Napolitano   | Augusta     |
| 1970 - 1970 | William L. Otterbein    | Farmingdale |
| 1971 -      | Raymond M. Rideout, Jr. | Manchester  |

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**TO GOVERNOR JAMES B. LONGLEY AND MEMBERS  
OF THE ONE HUNDRED AND SEVENTH LEGISLATURE**

In compliance with statutory requirements, I submit herewith the 55th Annual Report of the State Auditor for the fiscal year ended June 30, 1974. 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 do not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial transactions on a selective basis in our post audits of the activities of the various State Departments, Agencies, Boards, etc., during the year. The results of these audits, together with comments, observations and audit findings and recommendations are contained in our individual audit reports submitted to the respective State Departments, Agencies, Boards, etc.

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 commentary and statistical information present fairly the financial position and operating results of the various State Departments, Agencies, Boards, etc., of the State of Maine for the fiscal year ended June 30, 1974 in conformity and with generally accepted governmental accounting principals applied on a consistent basis.

This report has been reduced to commentary and statistical information in order to implement recommendations from the Maine Management Cost Survey Commission. Statements and schedules pertaining to the financial position of the various operating funds of the State of Maine at June 30, 1974 may be found in the Annual Report of the State Controller.

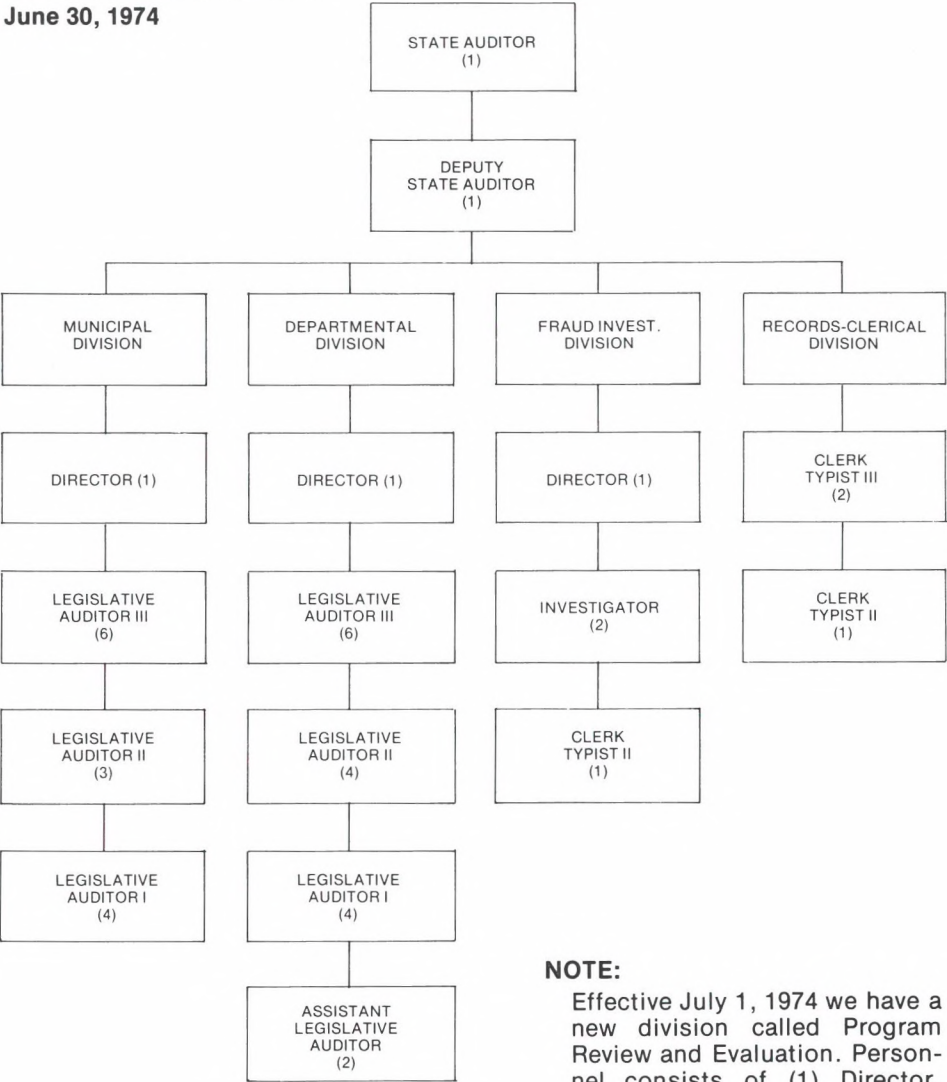
I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State officials for their cooperation with this department.

Respectfully submitted,



State Auditor

**STATE DEPARTMENT OF AUDIT**  
**TABLE OF ORGANIZATION**  
**June 30, 1974**



**NOTE:**  
 Effective July 1, 1974 we have a new division called Program Review and Evaluation. Personnel consists of (1) Director, (2) Legislative Auditor III, and (1) Legislative Auditor II positions.



# **CREATION AND ORGANIZATION OF THE STATE DEPARTMENT OF AUDIT**

## **CREATION**

Title 5, Chapter 11, Section 241-245, Maine Revised Statutes Annotated of 1964, as amended.

The State Auditor shall be the head of the Department of Audit as heretofore established. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the Legislature by a joint ballot of the Senators and Representatives in convention and shall hold office for a term of 4 years or until his successor is elected and qualified. In case the office of State Auditor shall become vacant during a period when the Legislature is not in session, the appointment of a person to fill such vacancy shall be made immediately by the President of the Senate or if that office is vacant, by the Speaker of the House, said person to hold office until such time as the Legislature shall meet in regular or special session, and either confirm the appointment of said person or choose another person to fill the office during the unexpired term.

## **ORGANIZATION**

The Department of Audit shall be organized in the manner the State Auditor may deem best suited to the accomplishment of its functions. It shall have such auditors, assistants and employees as the State Auditor may require, but they shall be subject to the Personnel Law.

In the event of a vacancy in the office of State Auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a State Auditor has been appointed in conformity with section 241, and has been duly qualified. In the event of absence or disability of the State Auditor, the deputy auditor shall likewise perform the duties of the office during his absence.

## **POWERS AND DUTIES**

### **The Department Of Audit Has Authority:**

1. **Post Audit.** . . . To perform a post audit of all accounts and other financial records of the State Government or any department or agency thereof,

including the Judiciary and the Executive Department of the Governor, except the Governor's Expense account, and to report annually on this audit, and at such other times as the Legislature may require.

**2. Accounting Systems for Counties.** . . . To install uniform accounting systems and perform annual post audits of all accounts and other financial records of the several counties or any departments or agencies thereof, the expense of such audits to be paid by the counties and reports of such audits shall accompany the county estimates submitted to the Legislature as provided by Title 30, Section 253, and shall be published in the county reports next following the completion of such audits.

**3. Accounting Systems for Municipalities.** . . . To install uniform accounting systems and perform audits for cities, towns and villages as required by Title 30, Sections 5251-5253. Each municipality and quasi-municipal corporation shall have an annual post audit by the State Department of Audit or by a qualified public accountant.

When there is dissatisfaction with a post audit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality or village corporation, but in no case more than 1,000, and filed with the State Auditor, he shall order a new post audit be made by the department, the expense of which shall be paid by the municipality or village corporation.

**4. Audit for District Court.** . . . To install a uniform accounting system and perform a post audit for the District Court, the expense of such audit shall be paid as follows: 65% by the General Fund, 20% by the State Highway Department and 15% by the Department of Inland Fisheries and Game.

**5. Postaudit.** . . . To perform a post audit of all accounts and other financial records of the Maine Forestry District.

**5A. Budget and Program Review.** . . . To review and study departmental budgets and capital programs for better and efficient management of State Government.

**5B. Dedicated Funds.** . . . To review and study expenditures of the dedicated funds of independent boards and commissions.

**6. Staff Agency.** . . . To serve as a staff agency to the Legislature, or any of its committees, or to the Governor in making investigations of any phase of the state's finances.

**The State Auditor's Office Fulfills Statutory Responsibilities Through The Respective Divisions In The Office, Namely:**

- Division of Departmental Audits
- Division of Fraud Investigation
- Division of Program Review and Evaluation (Effective 7-1-74)
- Division of Municipal Audits

**In Concert With These Responsibilities,  
The General Goals Of The Office Are:**

**Goal** to attain and maintain complete current post audits of all State Departments, Agencies, Boards, Counties, District Courts and Municipalities audited.

**Goal** to continue the updating of procedures as required by the installation of computers and other automatic data processing equipment.

**Goal** to hold monthly staff meetings with auditors to more efficiently keep abreast of modern concepts and uniformity.

**COST OF MAINTAINING THE DEPARTMENT**

**FISCAL YEAR ENDED, JUNE 30, 1974**

|                     | Personal<br>Services | Capital        | All<br>Other    | Total            |
|---------------------|----------------------|----------------|-----------------|------------------|
| General Fund:       |                      |                |                 |                  |
| Departmental        | \$237,087            | \$ 890         | \$16,049        | \$254,026        |
| Fraud Investigation | <u>43,466</u>        | <u>373</u>     | <u>8,951</u>    | <u>52,790</u>    |
|                     | 280,553              | 1,263          | 25,000          | 306,816          |
| Special Revenue:    |                      |                |                 |                  |
| Municipal           | <u>179,113</u>       | <u>877</u>     | <u>33,976</u>   | <u>213,966</u>   |
| Total               | <u>\$459,666</u>     | <u>\$2,140</u> | <u>\$58,976</u> | <u>\$520,782</u> |

## Section I

### DIVISION OF DEPARTMENTAL AUDITS

The Division of Departmental Audits is headed by a Division Director. Authorized personnel in the division total 16, consisting of 6 Legislative Auditor III's, 4 Legislative Auditor II's, 4 Legislative Auditor I's and 2 Assistant Legislative Auditors.

Post audits performed by this Division are on an annual basis. Post audits covering the 1973-74 fiscal year are as follows:

|                            |            |
|----------------------------|------------|
| State Departments          | 89         |
| Institutions               | 12         |
| Vocational Schools         | 8          |
| Quasi-Independent Agencies | 3          |
| Examining Boards           | 42         |
| Public Administrators      | <u>16</u>  |
| Total                      | <u>170</u> |

Audit reports rendered to the various State Departments, Institutions, Vocational Schools, Quasi-Independent Agencies and Examining Boards contain audit findings and recommendations in four major areas and are reflected on a percentage basis as follows:

|                     |     |
|---------------------|-----|
| Capital Equipment   | 20% |
| Accounts Receivable | 7%  |
| Supply Inventories  | 6%  |
| All Other           | 27% |

The following summarization of fifty seven audit findings and recommendations, taken from the several audit reports as listed by source and year, is intended to acquaint the reader with the various coverage and depth of our audits. While this summarization is not all inclusive it is intended to reflect some of the many areas affected by the departmental post audit efforts.

### CAPITAL EQUIPMENT

#### Audit Findings And Recommendations Pertain To The Following:

##### Health and Welfare '73

1. Equipment trade-in allowances amounting to \$7,250 incorrectly reflected as loss on sale of capital assets.

##### Agriculture '73

2. Equipment records should be kept current and in agreement with physical count as prescribed by law.

3. Unlocated Capital Equipment.

#### **Bureau of State Police '74**

4. Incompleted and inaccurate records.

#### **Treasury '73**

5. Items budgeted not purchased while others purchased not budgeted for.

#### **Highway Garage '72**

6. Review procedures used to dispose of auto and working equipment to be replaced, and included items sold to municipalities on a negotiated basis as well as on a sealed bid basis.

#### **Levinson Development Center '73**

7. Capital Equipment Adjustment forms.

#### **Men's Correctional Center '73**

8. Compliance with the Bureau of Public Improvements letter of May 24, 1972 regarding the "Adjustment Out" of equipment items, \$50.00 or under.

### **ACCOUNTS RECEIVABLE**

#### **Audit Findings And Recommendations Pertain To The Following:**

##### **Agriculture '73**

1. Weights and Measures — Fees not recorded.
2. Certification of Seed — detail not reconciled to control.

##### **Maine Maritime Academy '73**

3. Reserve for bad debts not adequately handled.

##### **Central Maine Vocational Technical Institute**

4. Reconcile monthly with State Controller.

### **SUPPLY INVENTORY**

#### **Audit Findings And Recommendations Pertain To The Following:**

##### **Maine State Prison '73**

1. Perpetual Inventory Records of Hospital Supplies not maintained.

##### **Highway Garage '72**

2. Perpetual Inventory of stockroom supplies.
3. Storeroom personnel having direct access to stock cards.
4. Review gas, oil and grease field stock reports vs inadequate reporting.

##### **Residential Facility for Mentally Retarded Children in Aroostook County at Presque Isle '73**

1. Perpetual Inventory Records on drug supplies.



## **ALL OTHER**

### **Audit Findings And Recommendations Pertain To The Following:**

#### **Agriculture '73**

1. Branding Law Fines — arrest reports furnished from the Court level for accounting purposes.
2. Purchase Orders — employee signing purchase order should not be receiving official and approving official.
3. Vacation Leave — Credits not accumulated in excess of twenty-four or thirty days, based on amount of State service.
4. Centralization of Fiscal Responsibility would strengthen the internal controls relating to cash receipts, accounts receivable and revenue.
5. Rental Agreements — In writing and approved by the Bureau of Public Improvements.

#### **Agriculture '74**

6. Travel Advances — Settle within 7 working days from return of trip.

#### **Health and Welfare**

7. Petty Cash Advance.
8. Collection of overdue accounts.
9. Store rental payments incorrectly reflected as prepaid expense at June 30, due to insufficient funds.

#### **Bureau of Alcoholic Beverages '73**

10. Unused portion of transfer to Department of Public Safety for liquor enforcement, not returned to liquor fund.
11. State Owned automobiles improperly assigned.
12. Improper payment of travel costs.
13. Review Store Audit Procedures.

#### **Maine Maritime Academy '73**

14. Petty Cash vs Employees Personal Check.
15. Clothing Store receipts vs deposits.
16. Food Service Vendor vs operating agreement.
17. Trustees meetings vs Sale of Yacht "Canova".
18. Yachts as gifts — Reflect on Financial Records.
19. Notes Payable vs Financial Records.

#### **Personnel '74**

20. Duplicate Payments.

#### **Bureau of State Police '73**

21. Segregation of activities.
22. Photocopy sales of Traffic Accident Reports.

#### **Retirement '73**

23. Expense accounts submitted at least once a month.

#### **Treasury '73**

24. Fund Investing.

**Maine State Prison '73**

25. Business Office not satisfactorily controlling Reimbursements of Costs of Care for Federal and County Prisoners.
26. Loss of Inmate's Funds borne by State General Fund Account.
27. Suggested reassignment of Business Office Personnel duties.
28. Attorney General Opinion Re: Institutions Responsibilities concerning Inmates Savings Accounts.
29. Accountants Adjustment of Inmate's Savings Control Ledger.
30. Canteen cash placed strictly on a demand deposit basis.

**Residential Facility for Mentally Retarded Children  
in Aroostook County at Presque Isle '73**

31. Institutes usage of Ledger Cards on resident funds.

**Bangor Mental Health Institute '73**

32. Cash receipts and disbursements of the Coffee Shop be made through the accounting office.

**Levinson Development Center '73**

33. Deposits not being made promptly.
34. Pre-numbered Receipts.
35. Use of cash book for State funds.
36. Resident Benefit fund financial records brought up to date.

**Central Maine Vocational Technical Institute '73**

37. Handling Cash — Same employee with related duties.
38. Adult Education Fees.
39. Student Activity Checking Account.

**Southern Maine Vocational Technical Institute '73**

40. Maine Yankee Atomic Power Company bond not reflected on Student Union Fund balance sheet.
41. Canteen Bookstore operations.

## **Section II**

### **FRAUD INVESTIGATION DIVISION**

By action of the One Hundred and Fifth Legislature authorization and funding was granted for the creation of a Fraud Investigation Division under the jurisdiction of the State Auditor to become effective July 1, 1972.

The purpose of the division shall be the investigation and reporting of incidents or acts of alleged fraud, attempted fraud, commingling or misapplication in connection with, but not limited to, the requesting, obtaining, receiving, withholding, recording, reporting, expending or handling of funds of the State. All agencies of the State and municipal governments shall cooperate fully with the Fraud Investigation Division, rendering any assistance requested by that division.

Every head of a department, bureau, division, commission or any other unit of State Government shall report in writing to the Director of Fraud Investigation Division all information concerning any suspected incident of fraud or attempted fraud on violation of any law in connection with funds of the State. All information in the files of any department, commission or agency of State Government, regardless of any statute relating to confidentiality, shall be available to the Fraud Investigation Division for use in connection with its official purposes.

Whenever the Director of the Fraud Investigation Division determines there is a probability that a 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. The Fraud Investigation Division shall, upon request of the Attorney General and in such manner as he deems appropriate, assist in the recovery of funds.

### **OPERATIONS**

On July 1, 1973 there was a pending case count of two hundred and ninety (290) cases which were under active investigation. During the year this division received an additional one hundred sixty six (166) complaints. Seventy (70) cases were closed leaving a case load at June 30, 1974 of three hundred and eighty six (386).

The majority of those cases involved the AFDC category of assistance. Many of the alleged abuses concern hidden resources and/or income which have not been reported or only partially reported. Many involve situations in which husbands and wives are reportedly living together while collecting assistance based on their separation. Numerous reported abuses involve situations in which recipients are collecting welfare after a member of the household has departed and the departure not brought to the Welfare Department's attention.

In reference to the number of confrontations with subjects resulting in restitution payments the total amount of cash recovered in this past fiscal year was \$18,924.00. Restitution indebtedness increased to \$80,460.00 compared to \$72,966.00 in the previous year.

#### **ADMINISTRATIVE COMMENT**

The Division has been in existence two years and it is apparent that the budgeted allotment of funds to carry on the necessary work involved in investigating fraud of State funds is inadequate. With the bulk of the Division's expenses necessarily related to travel and travel related expenses and based on the recommendations of the Maine Management and Cost Survey to request additional travel funds and also recognized the inadequacy of the salaries in relation to the type and nature of services performed, corrective action is considered essential if this Division is to successfully carry out its functions.



## AUDIT REPORT COMMENTARY

Commentary taken from selected completed audit reports as examples covering the fiscal year ended June 30, 1974 is presented for the readers information.

### DEPARTMENT OF TRANSPORTATION

#### BUREAU OF AERONAUTICS

The Bureau was formed through Title 23, Maine Revised Statutes Annotated of 1964, as amended, by Chapter 593, Public Laws of 1971. The Bureau administers the laws pertaining to aeronautics and makes such rules and regulations concerning air traffic, congruous with federal regulations covering aeronautics as may be necessary to permit public safety and the best interest of aviation in the State. The Bureau also operates the Augusta State Airport and the Executive Aircraft.

The fiscal operations of the Bureau are segregated into three accounting designations: general fund, special revenue fund and construction, extensions and improvements. Special revenue and construction, extensions and improvement funds are established to finance specific projects. Unexpended balances within these funds are carried forward to finance these projects in the ensuing year.

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

|                       | General<br>Fund    | Special<br>Revenue<br>Fund | Construction,<br>Extension<br>and<br>Improvements | Total              |
|-----------------------|--------------------|----------------------------|---|--------------------|
| Total Available Funds | <u>\$2,237,280</u> | <u>\$26,847</u>            | <u>\$1,305,359</u>                                | <u>\$3,569,486</u> |
| Total Expenditures    | \$ 409,719         | \$ 341                     | \$ 301,466  | \$ 711,526         |
| Balance — June 30:    |                    |                            |   |                    |
| Lapsed                | 52,189             |                            |   | 52,189             |
| Carried               | <u>1,775,372</u>   | <u>26,506</u>              | <u>1,003,893</u>                                  | <u>2,805,771</u>   |
|                       | <u>\$2,237,280</u> | <u>\$26,847</u>            | <u>\$1,305,359</u>                                | <u>\$3,569,486</u> |

**Available Funds.** . . . Funds available to finance the general fund activities were comprised of balances brought forward totaling \$540,704, legislative appropriations of \$1,694,320 and net transfer amounting to \$2,256.

Funds available to finance special revenue accounts were comprised of \$6,722 in balances brought forward and revenue totaling \$20,125.



Monies available for construction, extension, and improvements totaled \$1,305,359 and consisted of \$1,403,058 in balances brought forward and \$74,579 in revenue less a transfer to the Debt Service Retirement Account of \$172,277.

**Expenditures** . . . Expenditures from general fund accounts totaled \$409,719, an increase of \$110,247 as compared with the previous year. Expenditures were classified as follows:

|                      |                  |
|----------------------|------------------|
| Personal Services    | \$ 57,581        |
| Capital Expenditures | 421              |
| All Other            | <u>351,717</u>   |
| Total                | <u>\$409,719</u> |

Included in expenditures classified as all other are grants for snow removal, \$162,267, transfers of \$48,475 to the Public Service Enterprise Fund and \$52,975 to the Inter-governmental Fund.

Expenditures charged to special revenue accounts totaled \$341.

Expenditures for construction, extensions, and improvements amounted to \$301,466. The major portion of these expenditures were for Portland Complete Part B, \$116,796., Bangor Rehabilitate Existing Structures, \$32,166 and grants to cities and towns of \$146,426 for general improvements.

## **DEPARTMENT OF AGRICULTURE**

The Department of Agriculture is maintained for the improvement of agriculture and the advancement of the interest of husbandry, under the provisions of Title 7, Maine Revised Statutes Annotated of 1964 and is administered by the commissioner through seven divisions; namely, Administration, Animal Industry, Inspections, Agricultural Promotion, Markets, Plant Industry and Animal Welfare.

The fiscal operations of the Department are segregated into two accounting designations. Legislative appropriations from the general fund support certain activities, while revenues derived from services and fees support other activities classified as special revenue accounts.

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

|                       | General<br>Fund    | Special<br>Revenue<br>Fund | Total              |
|-----------------------|--------------------|----------------------------|--------------------|
| Total Available Funds | <u>\$1,598,988</u> | <u>\$3,331,615</u>         | <u>\$4,930,603</u> |
| Total Expenditures    | \$1,490,968        | \$2,472,603                | \$3,963,571        |
| Balance June 30:      |                    |                            |                    |
| Lapsed                | 61,225             |                            | 61,225             |
| Carried               | <u>46,795</u>      | <u>859,012</u>             | <u>905,807</u>     |
|                       | <u>\$1,598,988</u> | <u>\$3,331,615</u>         | <u>\$4,930,603</u> |

General fund balances carried forward were comprised of encumbrances and restricted funds totaling \$46,795.

Special revenue fund balances are carried forward to the ensuing year to finance the same programs. The major portion of these balances carried represented funds for harness racing stipend, \$114,323; commercial feed law, \$48,907; federal poultry inspection, \$40,762; shipping point inspection, \$326,651; and certification of seed, \$194,131.

**Available Funds.** . . . Funds available to finance general fund activities were comprised principally of legislative appropriations of \$1,582,612 of which \$1,557,612 was for division operations and \$25,000 for the promotion of agriculture.

Funds available to finance special revenue accounts were comprised of revenue totaling \$2,519,577 and balances brought forward of \$812,038.

The major portion of revenue was derived principally from federal grants, and inspection and registration fees and credited to the accounts of harness racing stipend, \$286,641; federal poultry inspection, \$574,373; sardine inspections, \$114,641; shipping point inspections, \$964,703; and certification of seed, \$274,229.

**Expenditures.** . . . Expenditures from general fund accounts totaled \$1,490,968 of which \$1,467,906 was expended for administration; reflecting an increase of \$361,320 when compared with the previous year.

Expenditures were classified as follows:

|                      | Year Ended<br>June 30, 1974 |
|----------------------|-----------------------------|
| Personal Services    | \$ 924,136                  |
| Capital Expenditures | 30,464                      |
| All Other            | <u>536,368</u>              |
| Total                | <u>\$1,490,968</u>          |

The major portion of expenditures in the special revenue accounts was reflected in the harness racing stipend, \$289,613; federal poultry inspection, \$592,867; sardine inspection, \$115,577; shipping point inspection, \$928,423, and certification of seed, \$269,014.

**Audit Findings and Recommendations** . . . Our review of accounts receivable caused us to recommend that the Department reconcile the detail of its accounts monthly to the control record. We again recommend that equipment records be put on a current basis and in agreement with the physical count as prescribed by law. We have been informed that Department officials have formulated plans to implement the recommendation pertaining to centralization of fiscal responsibility which have appeared in several years audit reports.

Other recommendations pertain to rules and regulations governing vacation leave, purchase orders and travel advances.

## **DEPARTMENT OF CONSERVATION**

### **BUREAU OF FORESTRY**

The Bureau is administered by the Director of Forestry and is responsible for the management of the State's forests, reforestation, and protection against fire and disease, under the provisions of Title 12, Maine Revised Statutes Annotated of 1964, as amended.

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

|                              | General<br>Fund    | Special<br>Revenue<br>Fund | Construction<br>and Improve-<br>ment and<br>Repairs | Total              |
|------------------------------|--------------------|----------------------------|---|--------------------|
| Total Available Funds        | <u>\$4,992,590</u> | <u>\$1,206,274</u>         | <u>\$1,470</u>                                      | <u>\$6,200,334</u> |
| Total Expenditures           | \$4,129,086        | \$ 872,223                 | \$1,470   | \$5,002,779        |
| Balance Carried —<br>June 30 | <u>863,504</u>     | <u>334,051</u>             |   | <u>1,197,555</u>   |
|                              | <u>\$4,992,590</u> | <u>\$1,206,274</u>         | <u>\$1,470</u>                                      | <u>\$6,200,334</u> |

General fund balances carried forward were comprised of encumbrances and restricted funds totaling \$863,504, and balances of Special Revenue Fund accounts carried by law amounting to \$334,051.

**Available Funds.** . . . Funds available to finance general fund activities were comprised principally of legislative appropriations of \$4,378,468 of which \$1,793,603 was for Maine Forestry District, \$884,756 for forest fire control — organized towns, departmental operations; \$509,926 for entomology, departmental operations; and \$595,450 for spruce budworm control.

Funds available to finance special revenue accounts were comprised of revenues totaling \$307,783 and balances brought forward from the previous year of \$898,491.

An amount of \$1,470 for construction and improvements, and repairs represented balances brought forward.

**Expenditures.** . . . Expenditures from the general fund accounts totaled \$4,129,086, an increase of \$1,569,005 when compared with the previous year. The major reason for this increase was due to changing the greater portion of the operations from a special revenue fund account to a general fund account, and being funded by a legislative appropriation.

Expenditures were classified as follows:

|                      | Year Ended<br>June 30, 1974 |
|----------------------|-----------------------------|
| Personal Services    | \$2,336,518                 |
| Capital Expenditures | 351,491                     |
| All Other            | <u>1,441,077</u>            |
| Total                | <u>\$4,129,086</u>          |

**Audit Findings and Recommendations . . .** A review of prenumbered receipts vs deposit slips for campsite revenue revealed instances of differences which caused us to recommend that controls be established so that proper reconciliation and accountability may be made. Other findings and recommendations pertained to numerous errors in vacation and sick leave records, several duplicate payments of invoices, and capital equipment records should be brought up to date and kept current to comply with Title 5, Section 1742, paragraph 10 of the Maine Revised Statutes Annotated of 1964, as amended.

## DEPARTMENT OF TRANSPORTATION

### GENERAL HIGHWAY FUND

The activities of the Department of Transportation and its allied divisions are financed through the General Highway Fund. Certain state revenues accrue to the General Highway Fund for financing these operating costs. The major sources of these revenues are gasoline and use fuel taxes, motor vehicle registration fees and operators licenses, federal, municipal and county grants or matching funds.

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

|                       |                      |
|-----------------------|----------------------|
| Total Available Funds | <u>\$143,353,193</u> |
| Total Expenditures    | \$106,795,460        |
| Balance — June 30:    |                      |
| Carried Forward       | 35,423,384           |
| Lapsed to Surplus     | <u>1,134,349</u>     |
|                       | <u>\$143,353,193</u> |

The balance carried forward represented encumbrances of \$14,463,186 and amounts carried forward to the following year totaling \$20,960,198.

In addition to the amount reflected as available funds, there was revenue of \$2,303,168 in excess of appropriation requirements.

**Available Funds . . .** Available funds were comprised of legislative allocations of \$70,330,879, allocations from the Highway Fund unappropriated surplus by Governor and Council amounting to \$2,682,506, revenue of \$35,211,848, a contingent account appropriation of \$1,088 and adjusted balances brought forward from the previous year of \$35,126,872.

**Revenues . . .** Revenues credited to the operating accounts during the year amounted to \$35,211,848, an increase of \$1,920,401 as compared with the previous year. The major portion of the increase was reflected in the services to outside agencies category.



**Expenditures.** . . . Expenditures amounted to \$106,795,461, an increase of \$4,466,995 as compared with the previous year. Major increases occurred in the State Aid Construction and Reconstruction, and Maintenance — State and State Aid accounts. The increase was offset in part by a decrease in the Highway Construction — State-Federal account.

Assets of the fund at June 30, 1974 totaled \$132,894,114 and consisted principally of cash, taxes and accounts receivable, short term investments, working capital advances, and encumbered future revenue.

**Cash.** . . . The cash balance of the General Highway Fund amounted to \$17,654,775 and consisted of \$13,626,155 as equity in treasurer's cash, \$6,175 in petty cash and change funds, \$4,000,000 in collateralized time deposits and \$22,445 in fiscal agent fiduciary cash.

Taxes and accounts receivable totaled \$8,768,163 after allowance for losses, and were due principally from the Federal Government and gasoline, motor carrier and use fuel taxes.

Investments had a book value of \$20,742,216 at June 30 and was comprised of United States Government short term securities amounting to \$5,455,729 and commercial paper amounting to \$15,286,487. These investments were purchased from cash funds not immediately needed for construction purposes.

Working capital advances amounted to \$9,883,615 and represented advances to the Motor Transport Garage for the purchase of maintenance equipment and for acquisition and construction for the expansion of garage facilities.

Encumbered future revenues totaling \$75,020,000 represented obligations for bonds issued and unmatured of \$64,720,000 and allocations in advance of bonds authorized but unissued amounting to \$10,300,000.

**Liabilities.** . . . The General Highway Fund liabilities at June 30, 1974 amounted to \$77,463,819, the major items being \$64,720,000 of unmatured bonds and \$12,579,420 for accounts payable.

**Reserves.** . . . Reserves totaled \$47,952,637 and consisted for the most part of unexpended and allocated appropriation balances which were carried forward to the ensuing year in the amount of \$35,423,384, advances to the Motor Transport Division of \$9,883,615 and legislative appropriations of \$1,800,000.

**Surplus.** . . . This account amounted to \$7,477,658 at the year end, a decrease of \$1,298,082 as compared with the previous year. The major portion of this decrease occurred due to appropriations in excess of estimated undedicated revenue of \$2,727,379, adjustment of reserve for appropriations totaling \$1,800,000 and allocations authorized by council order in the amount of \$2,682,506. The decrease was offset in part by an excess of undedicated revenue totaling \$5,030,546.

### **Audit Findings And Recommendations:**

Accounts receivable charged off should be made in accordance with the provisions of Title 5, Section 1504, Maine Revised Statutes Annotated of 1964.

Bridge and vehicle damage and over limit permit billings not established as receivables. It is the present policy of the Department not to record these billings as accounts receivable on the records of the State Controller's as it is difficult, at times, to effectuate collection. As of date of audit these billings amounted to \$28,280 for vehicle damage and \$3,442 for over limit permit billings. Good accounting practice dictates that these billings should be established as accounts receivable on the records of the State Controller.

Private equipment rental should be supported by a written agreement. It is the policy of the Department to execute written agreement for the rental of privately owned equipment, to supplement State owned equipment, used for construction and maintenance of state aid roads.

A review of rental charges appearing on payrolls revealed instances wherein no written rental agreements were located to support the rental charges. Other instances were noted wherein there was no description of the type of equipment being rented.

It was recommended that steps be taken to insure that an agreement is executed for all equipment rentals, and in addition that the type of equipment being rented be properly described on the payroll.

**Special State Aid.** . . . Biennially, the legislature allocates funds for special state aid construction. The funds are apportioned to the sixteen counties on the basis of miles of designated state aid highways in each county.

A review of the detail ledgers revealed that they are not periodically reconciled to the State Controller's financial records at June 30, 1974. The State Controller's records reflected a balance approximately \$95,000 greater than the detail ledgers, indicating that the funds may not have been apportioned to the counties according to the legislative allocation.

It is recommended that the subsidiary ledgers be reconciled to the State Controller's records and the variance apportioned to the counties according to the provisions of the law.

**State Aid Construction and Reconstruction.** . . . It was noted during a review that the subsidiary ledgers controls are reconciled monthly to the State Controller's records. However, the detail is not added or taped periodically to determine if they are in agreement with the controls.

It was recommended that this be done to ascertain that when posting errors occur they will be noticed and corrected.

**Capital Equipment Records.** . . . A review of these records indicated that they were reconciled through June 30, 1973. It was recommended that these records be brought up to date and kept current at all times.

**Physical Inventory of Capital Equipment.** . . . Physical inventory tests at two bridge division storage areas revealed that many items listed on the inventory records could not be accounted for. On the other hand, many items located were not listed on the records.

It is the policy of the Department to assign an equipment control number to all items. This number is usually engraved on the item at the time of purchase.

During the course of the physical inventory it was determined that incorrect equipment control numbers had been engraved on some items. This was ascertained by verifying descriptions and serial numbers.

It was recommended that a complete physical inventory be taken and the necessary adjustments made to bring the inventory lists into agreement with the capital equipment records.

**DEPARTMENT OF INLAND FISHERIES AND GAME**

The Department is administered by the Commissioner as provided by Title 12, Sections 1901-3153, Maine Revised Statutes Annotated of 1964, as amended.

The fiscal operations of the Department are segregated into two accounting designations. Legislative appropriations from the general fund support certain activities, while revenues derived from services and fees support other activities classified as special revenue accounts.

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

|                                    | <b>General<br/>Fund</b>     | <b>Special<br/>Revenue<br/>Fund</b> | <b>Total</b>       |
|------------------------------------|-----------------------------|-------------------------------------|--------------------|
| Total Available Funds              | <u>\$10,000</u>             | <u>\$7,214,419</u>                  | <u>\$7,224,419</u> |
| Total Expenditures                 | \$10,000                    | \$5,049,345                         | \$5,059,345        |
| Balance Carried —<br>June 30, 1974 | <u>                    </u> | <u>2,165,074</u>                    | <u>2,165,074</u>   |
|                                    | <u>\$10,000</u>             | <u>\$7,214,419</u>                  | <u>\$7,224,419</u> |

Unexpended balances of the Special Revenue accounts were comprised of encumbrances totaling \$329,140 and a balance carried by law amounting to \$1,835,934.

The General Fund monies represented a \$10,000 legislative appropriation which was expended as a contribution to the Special Revenue Fund to apply to the cost of conducting searches for lost persons.

Special revenue available funds were comprised of an adjusted balance brought forward from the previous year of \$1,737,880, revenue of \$5,174,390 and a transfer of \$56,700 from the Bureau of Watercraft Registration and Safety.

**Revenue . . .** Revenue credited to the Department amounted to \$5,174,390, an increase of \$394,355 as compared with the previous year. This increase was reflected for the most part in the sale of licenses, fines and penalties, services and fees charged other departments and other revenues.

License revenue increased as the result of an increase in hunting license fees and a general increase in the number of licensed hunters during the current year. Fines increased, by statute, in the amount of fines imposed and an increase in the number of prosecutions. The increase in services and fees charged other departments was the result of increased services rendered due to increased project activity involving other State agencies.

A comparative summary of revenues on a fiscal year basis is as follows:

|                       | 1974               | 1973               | Increase<br>(Decrease) |
|-----------------------|--------------------|--------------------|------------------------|
| Licenses              | \$4,081,413        | \$3,782,748        | \$298,665              |
| Federal Grants        | 700,901            | 700,205            | 696                    |
| Private Contributions | 45,958             | 44,463             | 1,495                  |
| Fines and Penalties   | 165,841            | 150,414            | 15,427                 |
| Services and Fees     |                    |                    |                        |
| Charged other         |                    |                    |                        |
| Departments           | 46,885             | 25,978             | 20,907                 |
| Other Revenues        | 133,392            | 76,227             | 57,165                 |
| Total                 | <u>\$5,174,390</u> | <u>\$4,780,035</u> | <u>\$394,355</u>       |

Accounts receivable at June 30 totaled \$93,709 and represented the amount due from the Federal Government for several game and fisheries research projects.

**Expenditures . . .** Expenditures amounted to \$4,979,224, an increase of \$358,253 when compared with the prior year. The major increase occurred in personal services and capital expenditures. The increase in personal services was due to the employment of additional employees in the warden division, a legislative pay increase and increased employer retirement costs. The increase in capital expenditures was the result of replacing capital equipment sold at a public auction during the current year.

**Regulating Snowmobiles . . .** Revenue credited to the regulation of snowmobiles account amounted to \$292,182, a decrease of \$372,103 when compared with the previous year. This decrease was reflected for the most part, in snowmobile registration fees due to a revision of accounting procedures during the year to account for the municipality's share of registrations. In prior years the total fee of \$10.00 for each registration was credited



to the snowmobile registration operating account and the annual distribution to the municipalities of \$6.00 of each registration fee was made at the end of each fiscal year and reflected as expenditures in the grants to cities and towns category. During the current year when the snowmobile registration fees of \$10.00 each were deposited, the municipalities share of \$6.00 was credited to the liability to agency fund account from which the annual distribution to the municipalities is made at the end of the fiscal year.

**Expenditures . . .** Expenditures totaled \$70,128, a decrease of \$357,939 when compared with the previous year. This decrease was primarily the result of the aforementioned revision of accounting for the municipalities share of registrations.

**Audit Findings and Recommendations . . .** A review of capital equipment records indicated that these records had only been prepared and reconciled through March 31, 1973 and that the final quarterly equipment report and postings to the detail equipment cards had not been completed for the fiscal year ending June 30, 1973.

It was recommended that these records be completed and reconciled for the fiscal years ended June 30, 1973 and June 30, 1974, that proper steps be taken to assure the completeness of these records as soon as possible after the close of each fiscal year and that these records be kept current as required by Title 5, Section 1742, Maine Revised Statutes Annotated of 1964, as amended.

A cash count of cash received from the sale of lake surveys material revealed that payments received are not being deposited intact. Due to the infrequent sale of this material a deposit is usually made only once a week and a small portion is withheld for making change.

It was recommended that cash collected for lake surveys be deposited intact and if funds are needed for the purpose of making change that a request be made for the establishment of a small petty cash fund. This procedure would improve the internal control capabilities of the Department.

## **DEPARTMENT OF PERSONNEL**

The Department is administered by the State Personnel Board and Director of Personnel, under the provisions of Title 5, Maine Revised Statutes Annotated of 1964, as amended.

The fiscal years operations are segregated into two accounting designations. Legislative appropriations from the general fund support certain activities, while revenues derived from the federal government support federal projects classified as special revenue accounts.

A summary of the financial operations is as follows:

|                       | General<br>Fund  | Special<br>Revenue<br>Fund | Total            |
|-----------------------|------------------|----------------------------|------------------|
| Total Available Funds | <u>\$293,130</u> | <u>\$70,955</u>            | <u>\$364,085</u> |
| Total Expenditures    | \$271,813        | \$67,008                   | \$338,821        |
| Balance — June 30:    |                  |                            |                  |
| Lapsed                | 16,912           |                            | 16,912           |
| Carried               | <u>4,405</u>     | <u>3,947</u>               | <u>8,352</u>     |
|                       | <u>\$293,130</u> | <u>\$70,955</u>            | <u>\$364,085</u> |

Unexpended balances carried forward were comprised of encumbrances in the General Fund operating account totaling \$4,405 and the balance of the Special Revenue Fund account carried by law amounting to \$3,947.

**Available Funds.** . . . Funds available to finance general fund accounts totaled \$293,130 and represented the unexpended balance brought forward from the previous year of \$639, legislative appropriations of \$288,491, and contingent account appropriations amounting to \$4,000.

**Expenditures.** . . . Expenditures amounted to \$271,813, an increase of \$61,930 as compared with the previous year. The major increase occurred in personal services due to authorized salary increases and the assumption of employer retirement costs by the Department.

Special Revenue Funds available to administer federal projects amounted to \$70,955 and consisted of a balance brought forward from the previous year of \$7,515 and \$63,440 in Federal funds.

**Audit Findings and Recommendations.** . . . A voucher examination disclosed two duplicate payments to a consultant which resulted in an overpayment of \$212 on a \$1,500 contract. During the course of the audit one check was returned, and subsequent to the completion of the audit the remaining balance owed was returned by personal check.

Another contract listed an unliquidated balance of \$3,205 as of June 30, 1974. The latest payment of \$3,432 on January 8, 1974 was noted as a final billing by the contractor. Since this terminated the contract the Department of Personnel should have forwarded a memo to the Bureau of Accounts and Control informing them of the termination of the contract.

Both of the above mentioned items are part of the processing of miscellaneous encumbrances. It was recommended that a review be made of the



Department's system of handling miscellaneous encumbrances in order to establish accounting methods which will prevent duplicate payments and monitor the execution and completion of contracts.

**DEPARTMENT OF PUBLIC SAFETY**  
**BUREAU OF STATE POLICE**

Under the provisions of Chapter 592, Public Laws of 1971, an Act implementing the reorganization of the Department of Public Safety which became effective July 1, 1972, gives the Department of Public Safety the authority to administer this chapter and to organize the duties of the Department into the Bureau of State Police and such other divisions as the commissioner deems necessary to carry out the duties of the Department.

The duties of the Bureau of State Police shall include the patrolling of state highways and other important ways for the purpose of enforcing the motor vehicle laws, the fingerprinting of school children and the preparation and implementation of emergency and evacuation plans necessary to protect the public and property in this State from the dangers of radiation and radioactive materials arising from the peaceful use of nuclear or atomic materials.

Fiscal operations are segregated into four accounting designations, namely — General Fund, Highway Fund, Special Revenue Fund, and Construction, Improvements and Repairs.

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

|   | Total<br>Available<br>Funds | Total<br>Expendi-<br>tures | Balance —<br>Lapsed | June 30<br>Carried |
|---|-----------------------------|----------------------------|---------------------|--------------------|
| General Fund                                | \$1,600,249                 | \$1,598,889                | \$ 1,360            | \$                 |
| Highway Fund                                | 6,826,229                   | 6,417,150                  | 15,390              | 393,689            |
| Special Revenue Fund                        | 53,361                      | 25,745                     |                     | 27,616             |
| Construction, Improve-<br>ments and Repairs | 1,098                       | 1,098                      |                     |                    |
| Total                                       | <u>\$8,480,937</u>          | <u>\$8,042,882</u>         | <u>\$16,750</u>     | <u>\$421,305</u>   |

Unexpended balances carried forward were comprised of encumbrances on file with the Bureau of Accounts and Control totaling \$316,572 and a balance carried by law amounting to \$104,733.

**Available Funds**....Funds available to finance General Fund activities amounted to \$1,600,249 and consisted of \$320 brought forward from the previous year, legislative appropriations of \$1,592,166 and transfers from the fuel reserve fund and the employees salary plan account of \$1,546 and \$6,217 respectively.

The Highway Fund monies totaled \$6,826,229 and consisted of \$49,301 brought forward from the previous year, legislative appropriations of \$4,723,805, revenue of \$1,732,470 and transfers of \$18,650.

Revenue reflected an increase of \$285,880 over the previous year. The major increase occurred in contributions from the General Fund to provide for increased costs of operations during the current year.

Funds available for Special Revenue accounts totaled \$53,361 and consisted of \$5,774 brought forward from the previous year and revenue of \$47,587 representing a federal grant from the Law Enforcement Assistance Agency.

Finances available for construction and improvements totaled \$1,098 and consisted entirely of a transfer from the construction reserve account.

**Expenditures**....Expenditures for the General Fund accounts totaled \$1,598,889, an increase of \$280,821 over the previous year. The major portion of this increase was due to an increase in the amount of contributions made to the Bureau of State Police, Highway Administration account to provide for increased costs of operation.

The Highway Fund expenditures totaled \$6,417,150, an increase of \$834,004 as compared with the previous year. \$810,705 of this increase occurred in administration and occurred for the most part in personal services, contractual services and capital expenditure categories. The increase in personal services was the result of a legislative pay increase, the employment of additional troopers and changes in expenditure codings during the current year to include the employer's retirement costs in the personal services category.

The increase in contractual services was the result of increased costs of travel and maintenance of motor vehicles due to inflationary conditions. The increase in capital expenditures was due to the purchase of new police cruisers to replace approximately one-half of the total cruiser fleet sold at public auction.

Expenditures for the Special Revenue Fund accounts amounted to \$25,745, an increase of \$24,587 over the previous year. The major increase occurred in the Division of Special Investigation where expenditures totaled \$19,971 as compared to none in the previous year. These expenditures were supported entirely by a federal grant from the Law Enforcement Assistance Agency.

Expenditures for construction and improvements totaled \$1,098 and represented the balance for the construction of an addition to the present garage facilities at the Houlton State Police Barracks.

**Audit Findings and Recommendations.** . . . During the prior year's audit a review was made of the accounting records of the Bureau of State Police and it was revealed that no provisions were made to segregate the activities of the Bureau of State Police from those of the Department of Public Safety. It was noted that the operating costs of the Department, the salaries of its employees, the purchase of supplies and the maintenance of its garage facilities are being charged to the Bureau of State Police.

The proper segregation of the Department's activities from those of the Bureau of State Police would provide for a more uniform procedure of organization and would clearly define the financial and operational duties of the Department of Public Safety in relation to those of the Bureau of State Police.

Consideration was given to the fact that the time lapse between the prior year's audit and the current year's audit did not allow for the implementation of the segregation of activities. However, it was recommended that the Commissioner of the Department of Public Safety take appropriate steps necessary to segregate operating funds of the Bureau of State Police from Departmental and other division operations.

Photocopy Sales of Traffic Accident Reports are made for which a fee of \$2.50 per copy is charged. In many instances the requests for copies of accident reports are received without payment. It was also noted that there were several hundred dollars worth of outstanding balances from which payment had not been received, many of which were found to be past due for several months.

At the date of the current year of audit the outstanding balance was \$895 of which \$397.50 was found to be outstanding over thirty days.

It was recommended that these records be reviewed and that appropriate steps be taken to introduce an accounts receivable system which would be reported to the State Controller, to be reviewed periodically to enable the accounting personnel concerned to collect any outstanding balances due and to keep these accounts current.

A review of capital equipment indicated that the continuing property reconciliation report was not available at the time of audit and that the total of the capital equipment cards could not be reconciled to the June 30 valuation because the equipment activity as reflected on the quarterly equipment reports were not all posted to the cards. Also, an inventory of capital equipment, on a test basis, revealed that many items could not be located or were found at locations other than where they were originally assigned.

It was recommended that these records be reviewed and maintained on a current basis as required by Title 5, Section 1742, Maine Revised Statutes Annotated of 1964, as amended. Also, recommended that a physical inventory be taken to ascertain the location of all equipment and that necessary adjustments be made to the records in order to provide an accurate accountability and description.

A review of travel advances indicated a few instances where travel advances were not settled within the prescribed time allowable. It was also noted that a considerable amount of time had elapsed from the date of return from trips to the date of settlement of the travel advances.

It was recommended that the regulations established by the Department of Finance and Administration regarding travel advances be complied with, namely — that travel advances be settled within seven working days from the completion of the trip.

## DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS

### PINELAND CENTER

Pineland Center is a mental institution under the general supervision and management of the Department of Mental Health and Corrections. The purpose of the institution is to provide for the care, rehabilitation, education, diagnosis and treatment of children and adolescents with emotional disorders.

Chapter 53, of the Private and Special Laws of 1973 of the Maine Revised Statutes Annotated changed the name of the Pineland Hospital and Training Center to the Pineland Center effective October 3, 1973.

The fiscal operations of the center is separated into three accounting designations, namely — General Fund, Special Revenue Fund and Construction and Improvements, Repairs and Equipment.

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

|                       | General<br>Fund    | Special<br>Revenue<br>Fund | Construction<br>and Improve-<br>ments,<br>Repairs &<br>Equipment | Total              |
|-----------------------|--------------------|----------------------------|--|--------------------|
| Total Available Funds | <u>\$6,950,501</u> | <u>\$343,409</u>           | <u>\$1,214,937</u>   | <u>\$8,508,847</u> |
| Total Expenditures    | \$6,628,958        | \$253,443                  | \$ 321,608   | \$7,204,009        |
| Balance — June 30:    |                    |                            |  |                    |
| Lapsed                | 381                |                            | 1,244  | 1,625              |
| Carried               | <u>321,162</u>     | <u>89,966</u>              | <u>892,085</u>   | <u>1,303,213</u>   |
|                       | <u>\$6,950,501</u> | <u>\$343,409</u>           | <u>\$1,214,937</u>   | <u>\$8,508,847</u> |

Unexpended balances carried forward were comprised of encumbrances totaling \$321,093 and carried by law amounting to \$68.57 in the General Fund accounts; encumbrances totaling \$4,236 and carried by law in the amount of \$85,729 in the Special Revenue Fund accounts and encumbrances totaling



\$60,248 and carried by law amounting to \$831,838 in the Construction and Improvements, Repairs and Equipment accounts to complete unfinished projects.

**Available Funds.** . . . Funds available for General Fund operations totaled \$6,950,501 and consisted of \$142,805 brought forward from the previous year, legislative appropriations of \$6,162,649 and transfers of \$30,000 from the Augusta Mental Health Institute, \$279,180 from the Fuel Reserve Fund, \$45,666 from the Bureau of Public Improvements, and a net amount of \$290,201 from the Employees Salary Plan account.

Available Special Revenue funds totaled \$343,409 and consisted of \$97,248 in balances brought forward, \$230,161 in revenue and a transfer of \$16,000.

Monies available for Construction and Improvements, Repairs and Equipment totaled \$1,214,937 and consisted of \$412,337 brought forward from the previous year, legislative appropriations of \$702,600 and a transfer of \$100,000 from the Bureau of Public Improvements — Property Management Division.

**Expenditures.** . . . Expenditures for General Fund accounts totaled \$6,628,958, an increase of approximately \$1,061,311 as compared with the previous year. The major portion of the increase occurred in the personal services category due to twenty-five new authorized positions effective October 3, 1973 as well as the authorized legislative pay plan.

Special Revenue Fund accounts reflected expenditures of \$253,443 of which \$221,534 was expended on federal projects. The major portion of expenditures for federal projects was spent for Rehabilitation Through Socialization.

An amount of \$321,608 was expended for construction and improvements, repairs and equipment, of which \$222,130 was spent out of the Maintenance Building account.

**General.** . . . Undedicated revenue credited to the General Fund amounted to \$310,280 and for the most part represented hospital services rendered.

The inventory of materials and supplies as priced and computed by personnel of the Center totaled \$260,773, reflecting an increase of \$14,515 as compared with the previous year. This increase occurred principally in food supplies, fuel, drugs and hospital supplies offset by decreases in clothing and clothing material, household supplies and plant and operational supplies.

The inventory records are maintained on a unit basis with monetary value established at June 30 of each year.

The Accounts Receivable records indicated an amount of \$80,377 due the Center at June 30, 1974. A reserve for uncollectible accounts amounting to \$52,716 has been established by the Bureau of Accounts and Control on the basis of information furnished by the Center as of March 31, 1974.



**Agency Funds**....The agency funds balance sheet reflected assets of \$509,379, consisting of cash, investments and accounts receivable.

**Cash**....Cash balances at the Center amounted to \$481,185 and consisted of \$50 on hand, \$91,995 in demand deposits and time deposits of \$389,140.

**Investments**....The recorded value of investments amounted to \$23,441 of which \$17,152 was in interest bearing bank investment accounts, \$5,289 was represented by seventy five shares of a foreign company stock and \$1,000 represented Portland Terminal Company 6¼ % First Mortgage Coupon Bond due February 1, 1986.

**Accounts Receivable**....At June 30, 1974 the accounts receivable represented accrued wages due from employers of patients working by day, and weekly wages on trial visits totaling \$4,753.

**Liabilities**....Liabilities totaled \$509,379 and included the patients' funds, \$461,893; patients' benefit funds, \$1,675; research funds, \$41,058 and \$4,753 in accrued wages of the patients on trial visits.

**Canteen Fund**....The canteen balance sheet reflects assets of \$5,634 consisting of demand deposit cash of \$2,078 and fixed assets of \$11,646. A reserve for depreciation, based on the estimated life of the fixed assets, has been established in the amount of \$8,091.

**Liabilities**....Liabilities totaled \$266 and represented outstanding coupons.

**Earned Surplus**....The balance of the earned surplus account totaled \$5,368, a decrease of \$2,940 when compared with the previous year. This was represented by a net loss in operations during the current year.

**Welfare Funds**....Funds available for expenditures from the several welfare funds totaled \$57,568. This amount included the unexpended balances brought forward from the previous year, donations and contributions, gifts, interest and other miscellaneous receipts.

**Expenditures**....Expenditures from the various funds totaled \$21,124. The balance of the funds amounting to \$36,444 at June 30, 1974 was carried forward in the form of demand, time deposits and investment accounts.

**Vocational Rehabilitation Program**....This is a training program to train the residents to adjust to community living by teaching good work habits. The residents receive individual checks to reflect their actual earnings. The program was established during the 1972-73 fiscal year.

**Available Funds**....Funds to operate this program amounted to \$19,443 and included the unexpended balance brought forward from the previous year of \$890 and current year's receipts totaling \$18,552.

**Expenditures**....Expenditures totaled \$17,320. The balance of the funds amounted to \$2,123 and was carried forward to the 1974-75 fiscal year.

**Audit Findings and Recommendations . . .** It was observed during a review of the capital equipment records that the continuing property records report for the 1973-74 fiscal year had not been completed. The last report completed was dated February 28, 1974. Reports for March through June 1974 have not been completed. It is recommended that these records be brought up to date and kept current at all times.

It was also observed that Canteen equipment, incorporated on the Canteen Fund balance sheet, and purchased with Canteen funds, was also recorded on the State's equipment records as gifts.

The administration personnel are in the process of correcting this situation and deleting these items from the State's records.

Further review also revealed that a Videocorder, receiver/monitor and a Video Camera Ensemble for a total cost of \$1,620 was not recorded on the equipment records. This was brought to the attention of the proper personnel and steps will be taken to bring the records up to date.

Maintenance supply records revealed a lack of adequate controls. No bin cards were used for certain types of supplies, and if in use for other types of supplies they are not accurately maintained. A physical count on a test basis indicated that out of 17 items, 15 items were in variance. This reflects an 88% error rate as compared to a 75% error rate the prior year.

This was discussed with the administration personnel and it is their intention that all maintenance supplies will be in one location under the direct supervision of a storekeeper in the new maintenance building which has just been completed at the Center.

Household supply records reviewed indicated many discrepancies wherein the inventory record balance on several items tested had been reduced to agree with the actual physical count which had been taken on four different dates during a course of seven months of the current audit year.

It was recommended that the administration personnel make a thorough investigation into this matter to ascertain the reasons for these discrepancies before the figures are altered on the inventory records.

A Pineland Center personnel utilization review indicated that an employee who is classified on the payroll as the Institutional Business Manager II is not performing any of the administrative functions pertaining to this position and is not located in the administration building.

It was further revealed that this employee is performing the duties of Director of Special Services, located in another Department for which the Center has no such classification. This situation still existed as of the date of audit (October 30, 1974).

It was recommended that the administration correct this situation and utilize the correct classification for which has been requested in the budget and legislative appropriation approved for the Center.

## DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS

### MAINE STATE PRISON

The State Prison, under the general supervision and management of The Department of Mental Health and Corrections, is maintained as a prison and penitentiary of the State, in which convicts, lawfully committed thereto, are confined, employed and governed as provided by law.

Fiscal operations are segregated into three accounting designations, namely — General Fund, Special Revenue Funds, and Construction and Improvements, and Equipment.

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

|                       | General<br>Fund    | Special<br>Revenue<br>Fund | Construction<br>and Improve-<br>ments, and<br>Equipment | Total              |
|-----------------------|--------------------|----------------------------|---|--------------------|
| Total Available Funds | <u>\$2,299,606</u> | <u>\$227,821</u>           | <u>\$977,579</u>  | <u>\$3,505,006</u> |
| Total Expenditures    | \$2,157,896        | \$174,104                  | \$176,550   | \$2,508,550        |
| Balance — June 30:    |                    |                            |   |                    |
| Lapsed                | 126                |                            | 62  | 188                |
| Carried               | <u>141,584</u>     | <u>53,717</u>              | <u>800,967</u>  | <u>996,268</u>     |
|                       | <u>\$2,299,606</u> | <u>\$227,821</u>           | <u>\$977,579</u>  | <u>\$3,505,006</u> |

Unexpended balances carried forward were comprised of encumbrances and restricted funds in the general fund of \$141,583, special revenue funds of \$53,717 and \$800,967 in the construction and improvements, and equipment accounts to complete unfinished projects.

**Available Funds.** . . . Funds available for General Fund operations totaled \$2,299,606 and consisted of \$64,784 brought forward from the previous year, legislative appropriations of \$2,025,541 and net transfers totaling \$209,281.

Transfers consisted of \$50,000 from the Augusta Mental Health Institute, \$126,176 from the Fuel Reserve Fund, \$12,939 from the Employees Salary Plan and \$20,166 from the Bureau of Public Improvements repair account.

Special Revenue funds totaled \$227,822 and consisted of unexpended balances brought forward from the previous year of \$122,601 and revenue amounting to \$105,221.

Monies available for construction and improvements, and equipment amounted to \$977,579 and consisted of balances brought forward from the prior year of \$375,579, legislative appropriations of \$552,000 and a transfer of \$50,000.



**Expenditures** . . . Expenditures in the General Fund accounts totaled \$2,157,896, an increase of approximately \$578,260 as compared with the previous year and occurred principally in personal services, employer retirement costs, contractual services and commodities. The increase in salaries and wages totaled \$263,396 and was due for the most part to the employment of 32 additional guards as a result of the opening of the minimum security unit and the work release program. The increase in retirement costs totaled \$196,308 and represented increased retirement benefits for most Prison employees.

Contractual services increased \$54,385 and was attributed mainly to increased medical and hospital costs during the year. The increase of \$71,879 in the commodities category was due mainly to an increase in the costs of fuel and food supplies.

Expenditures out of the Special Revenue accounts totaled \$174,104 of which \$132,467 was expended mainly for federally subsidized programs and \$41,637 for accrued farm earnings.

Monies expended on construction and improvements, and equipment amounted to \$176,550 of which \$117,974 was expended on Counseling and Treatment Centers.

**Working Capital Fund — Prison Industries** . . . The balance sheet at June 30, 1974 shows assets of \$431,209 consisting of cash, accounts receivable, an amount due from funds, inventories and fixed assets.

Cash of \$66,814 was on deposit with the State Treasurer and \$500 was on hand at the Prison salesroom for change purposes.

Accounts receivable of \$10,026 after an allowance for a reserve for doubtful accounts was due from individuals and firms totaling \$2,458 and \$7,568 was due from other state departments.

The recorded value of industrial inventories, as priced and computed by the personnel of the Prison, amounted to \$129,053.

Fixed assets included land, buildings, structures and improvements and other industrial equipment with a recorded value of \$224,817 after allowance for depreciation.

Liabilities were comprised of accounts payable in the amount of \$5,139 and State sales tax of \$6,817.

The surplus consisted of donated surplus of \$203,550 and earned surplus of \$215,702. The donated surplus included \$60,000 expended for the acquisition and installation of equipment necessary for the manufacture of automobile plates, \$3,500 for acquisition of the Carroll property, \$17,643 for the value of the salesroom and building, and \$122,407 which represents the value of assets which was segregated from the general fund accounts at the time of the establishment of the industrial account in 1942.

The earned surplus amounted to \$215,702, a decrease of \$28,908 as compared with the prior year. The decrease was attributed to the depreciated value of equipment disposed of totaling \$15,498 and equipment and buildings transferred to the institution accounts totaling \$25,807 offset in part by a net profit from operations of \$1,418 and receipts from a bond issue for window replacements totaling \$10,244.

**Agency Funds.** . . . The Inmates Accounts cash balance included \$1,400 on hand, \$22,439 in demand deposits, \$10,079 in time deposits and \$125 in savings bonds. Time deposits represented individual inmates savings accounts.

The Inmates Benefit Fund derives its' revenue principally from the net profit of the inmates' canteen and other donations. Total revenue from all sources amounted to \$25,033 for the fiscal year.

Expenditures totaled \$23,480 and were principally for sports, entertainment, kitchen wages, radio and television, novelty-supplies, and the minimum security unit.

The cash balance at June 30, 1974 consisted of petty cash of \$50, demand cash of \$1,103, and time deposits totaling \$4,581.

The Canteen Fund balance sheet shows assets of \$24,702 which were comprised of cash and inventory.

Cash amounted to \$101 and the inventory value of the canteen merchandise, as priced and computed by the inmates under the control and supervision of Prison officials, was \$24,601.

The canteen operated at a net profit of \$23,109 and these profits accrue to the Inmates Benefit Fund.

**Audit Findings and Recommendations.** . . . The Agency's balances of other accounts receivable and due from other funds could not be reconciled with those of the State Controller at June 30, 1973 and the date of audit. Even though corrective action was being taken, it was recommended that these records be reconciled with the State Controller monthly.

It was found in the prior audit that the business office receives notice from the applicable agency as to the number of federal or county prisoners located at the prison and the applicable periods for which reimbursement is forthcoming, and then establishes an accounts receivable for the amount due. When these notices are verified for accuracy it should be determined that all applicable prisoners for which reimbursement may be forthcoming are included by reconciling with the information supplied by the classification officer.

Invoice overpayments were found to be in unusual numbers and duplicate payments were noted in the review of invoices. Reimbursements are being secured at the initiation of the payee and corrective action had been initiated, from a prior audit recommendation, to avoid future occurrences.



Discounts were not being taken in many instances. It was recommended that more care be exercised when processing invoices for payment to insure that discounts offered are taken.

Financial statements for Inmates Fund, Inmates Benefit Fund and Canteen Fund were not completed at the date of audit for the fiscal year ended June 30, 1974.

It was recommended that the accounting records pertaining to these funds be maintained currently and that applicable financial statements be completed as of a reasonably acceptable date after the close of a fiscal year.

## DEPARTMENT OF STATE TREASURER

The duties of the Treasury Department are defined under the provisions of Title 5, Chapter 7, Maine Revised Statutes of 1964 Annotated. The primary duties of the State Treasurer consist of the receipt, recording, and depositing of all funds processed by the various State departments, institutions, and examining boards, performing the necessary duties relating to the issuance and sale of State of Maine Bonds, and the investment of State funds exclusive of those of the Maine State Retirement System.

**Receipts and Disbursements.** . . . The cash receipts and disbursements processed for the past five fiscal years are as follows:

| Year Ended June 30 | Receipts        | Disbursements   |
|--------------------|-----------------|-----------------|
| 1974               | \$1,737,419,794 | \$1,696,060,367 |
| 1973               | 1,155,544,531   | 1,166,486,128   |
| 1972               | 1,283,129,438   | 1,270,105,317   |
| 1971               | 1,101,687,498   | 1,107,800,206   |
| 1970               | 1,276,574,023   | 1,274,304,519   |

**Cash Balances.** . . . The fiscal year end cash balances totaled \$105,080,404 and were distributed as follows:

|                 |                      |
|-----------------|----------------------|
| Demand Deposits | \$44,563,400         |
| Time Deposits   | 60,426,159           |
| Petty Cash      | 90,845               |
| Total           | <u>\$105,080,404</u> |

Demand and time deposits were verified by direct correspondence with the depositories; and petty cash and change funds with those employees charged with the custody of these funds. In addition to the above cash balances, an amount of \$24,531,058 was on deposit with the Treasurer of the United States representing a reserve for unemployment compensation benefits, and an amount of \$772,333 was on deposit with the Fiduciary Trust

Company of New York for the Maine State Retirement System and the Group Life Insurance Fund, \$5,000 was on deposit in the Northeast Bank of Lewiston and represented the balance of demand cash in the various trust accounts serviced by that bank for the State.

**Investments** . . . Securities held to the credit of the several State funds (exclusive of the Maine State Retirement System) were valued at \$95,774,803 and are summarized as follows:

|                  | 1974                | 1973                 |
|------------------|---------------------|----------------------|
| Bonds at Cost    | \$26,150,621        | \$113,861,459        |
| Commercial Paper | 66,459,624          |                      |
| Stocks at Cost   | 2,898,912           | 2,442,510            |
| Mortgage Loans   | 265,646             | 285,959              |
| Totals           | <u>\$95,774,803</u> | <u>\$116,589,928</u> |

Securities valued at \$84,779,953, consisting of short term United States Government and United States Government guaranteed securities, were confirmed by the Bank of Maine as being held at June 30, 1974. Securities held in trust by the Northeast Bank of Lewiston were valued at \$10,727,740. Securities held in the State Treasurer's office were valued at \$267,110 and included Commissioner of Agriculture owned mortgages of \$265,646, stocks totaling \$550 and miscellaneous other securities amounting to \$914.

**Investment Earnings** . . . The net earnings on securities, profits or losses from exchanges and sales, and interest earned on time deposits amounted to \$12,428,858 and were credited to the various funds as follows:

**State Funds:**

|                              |                   |
|------------------------------|-------------------|
| General                      | \$ 3,990,471      |
| Department of Transportation | 2,339,231         |
| Federal Revenue Sharing      | 1,752,644         |
| Special Revenue              | 1,048,206         |
| General Bond                 | 2,158,406         |
| Self Liquidating             | 28,331            |
| Public Service Enterprise    | 54,153            |
| Working Capital              | 191,441           |
| Insurance Reserve            | 144,657           |
| Maine State Prison           | 3,643             |
|                              | <u>11,711,183</u> |

**TRUST FUNDS:**

|                                       |              |
|---------------------------------------|--------------|
| Federal Social Security               | 72,943       |
| Retirement System                     | 31,615       |
| Revenue Receipts Nonexpendable Trusts | 51,648       |
| Private Trusts                        | 89,940       |
| Group Life Insurance                  | 149,994      |
| Baxter Park                           | 98,959       |
| Lands Reserved                        | 142,401      |
| Permanent School                      | 30,288       |
| Other Trusts                          | 49,887       |
|                                       | <hr/>        |
|                                       | 717,675      |
| Total                                 | <hr/>        |
|                                       | \$12,428,858 |

Earnings on the investment of guarantee deposits and securities held by legal requirement only are not included in the above summary. Earnings on these funds are remitted to depositors or added to the original deposits as provided by statute. Interest earnings of \$21,173 from investments in Farmers Home Administration mortgages by the Department of Agriculture was included since such earnings flow through the Treasurer's office and the mortgage notes reside in the Treasurer's vault even though the Treasurer does not exercise management control.

**Trust Funds.** . . . The principals of the State trust and trust and guarantee deposits at June 30, 1974 (exclusive of the Maine State Retirement System) amounted to \$15,396,765.

**Bonded Debt.** . . . The bonded debt of the State of Maine at June 30, 1974 amounted to \$257,210,000. Interest requirements for the bonded debt for the fiscal year amounted to \$11,613,686. In addition, interest requirements on bond anticipation notes totaled \$64,653. Bonds authorized and unissued totaled \$184,101,500 per the State Controller's records.

**Administration.** . . . Funds available to finance the fiscal years operations amounted to \$203,365 and consisted of a balance brought forward from the previous year of \$774 and legislative appropriations amounting to \$202,591.

**Expenditures.** . . . Expenditures totaled \$181,034, an increase of \$27,408 as compared with the previous year. The major portion of the increase occurred in personal services and capital expenditures, and was due mostly to the addition of a fiscal assistant and the purchase of a mail inserting machine.

**Special Funds.** . . . The Maine Tree Growth Law is a program authorized under Title 23, Section 4106, Title 30, Section 418 and 1204, and Title 36, Sections 342 and 1147, as amended, to pay counties for unorganized territories taxes for road repair, fire protection and public service costs.

**Available Funds.** . . . Funds available for this program amounted to \$700,000 and consisted of a legislative appropriation.

**Expenditures** . . . Expenditures amounted to \$699,935 and were comprised totally of grants to counties. The balance of \$65 was lapsed to the General Fund Unappropriated Surplus account.

**State Municipal Revenue Sharing Program** . . . This program was authorized under Chapter 478, Public Laws of 1971 for the purpose of stabilizing the municipal property tax burden.

**Available Funds** . . . Funds available to finance this program amounted to \$9,071,957 and consisted of a balance brought forward from the previous year of \$2,539,004 and transfers from the General Fund of \$6,532,953.

**Expenditures** . . . Expenditures amounted to \$9,071,949 and were comprised totally of grants to cities and towns as authorized by Chapter 605, Public Laws of 1971. The balance of \$8 was carried forward to the ensuing year.

**Audit Findings and Recommendations** . . . Fund Investing — Although we believe that investment of all funds and retention of earnings by the respective funds would be desirable, the investment procedure should be to prorate the earnings of the Treasurer's Investment account to each fund on a daily cash balance basis, rather than investing each fund separately.

This account now provides for monthly cash balances only, but it is believed that the extensive computer system possessed by the State is ideally suited to providing suitable daily cash balances by fund from which to prorate earnings in the Treasurer's cash pool.

It is our opinion that implementation would result in untold savings of time and associated costs on the parts of the officers of the State Treasurer, State Controller and State Auditor. The aforementioned time is currently spent analyzing, creating, recording and reviewing the myriad of complex daily transactions related to the present system of investing each fund separately.

Capital expenditures were reviewed for the fiscal year and this examination revealed that some items budgeted for were not purchased, while other items were purchased that were not itemized in the budget request. As in prior years, it was again recommended that any capital equipment purchased should be for items as called for in the budget submitted to and approved by the Department of Finance.

Capital equipment records had not been posted since June 30, 1972 at date of audit and the detail cards were not in agreement with the controls. This was brought to the attention of the State Treasurer who took administrative action to have these records brought on a current basis.

Replacement checks were traced to determine if the original check might have also been paid in error, and in three instances both original and replacement checks were paid for a total of \$750. In one case, the State Treasurer's office issued two requests for a replacement check, but in the other two instances the bank paid a check which was stale dated and a check on which it had acknowledged a stop payment order.



The Treasury Department has tightened controls over replacement checks but at the conclusion of the audit the bank still had not commented on its position despite two meetings and several telephone calls to bank officials.

It is recommended that appropriate action be taken to recover the amounts overpaid by duplication of these three checks.

In order to reconcile the statements of the two most active banks to the State Treasurer's records at June 30, 1974 it was necessary to use adjustment figures amounting to \$93,852, most of which could not be identified by either the Treasury Department or the banks and were merely listed as reconciling items. Treasury personnel subsequently identified some of these items, some of which dated back to 1971, and at the conclusion of the audit the variance was reduced to \$42,283, and an effort was being made to identify the remaining items in question.

One contributing factor to the problem of reconciling these unidentified items occurs when the banks key punch the paid checks. For example, if a check is punched for the incorrect amount it shows up on the computer run then a credit memo is issued and the correct amount is entered. Meanwhile the incorrect debit remains an unreconciled item because there is no outstanding check list to apply it against.

According to bank officials, the computer can only clear these items if a special warrant list is made for these amounts. In most instances these debits are actually offset by credit memos, but entries for protested checks, redeposits of protested checks, corrections of amounts of deposits incorrectly posted and other adjustments which occur because of the volume of entries taking place, require that each item be identified and an entry made accordingly.

It was recommended that these variances be identified and correcting entries be made to bring these accounts into balance and keep them on a current year.

**Bond and Coupon Accounts.** . . . The Treasurer receives from the Bank of Maine a monthly letter style summary of activity within the Bond and Coupon account and a statement as to the resulting balance of funds. It is the Treasurer's practice not to consider any portion of monies representing due but unredeemed bonds and coupons as available for placement in an interest bearing account. There is a reported informal compensation agreement with the bank to this effect.

It is our opinion, however, that the State's responsibility is merely to insure that any matured bond or coupon presented for payment is immediately redeemable. This latter does not mean that **all** unredeemed bond and coupon funds, in ever increasing amounts, need remain for long and indefinite periods of time in a noninterest bearing account. As in prior years, it was again recommended that reasonable amounts, based on the ages of the various maturities, be placed in an interest bearing account.



## 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 by the State Department of Audit or by a qualified public accountant. This department has been advised that the qualifications of a public accountant includes registration by the Maine Board of Accountancy.

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

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

A petition for audit was received from the voters of the Town of Jackman for the 1972 year during the fiscal year. As a result an audit was made and a report filed with the Town.

During the fiscal year, the Municipal Division conducted postaudits of the following:

|   |            |
|---|------------|
| Municipalities and Municipal Districts            | 102        |
| County and District Courts                        | 46         |
| Couties (Including Register of Deeds and Probate) | 12         |
| School Districts and Academies                    | 35         |
| Special Services                                  | <u>144</u> |
| Total   | <u>339</u> |

### **Municipalities**

The Municipal Division conducted postaudits of approximately one-fourth of the municipalities of Maine for the 1973 fiscal year. Accounting procedures and practices were for the most part being satisfactorily handled by the municipal officers and their employees. The audit results did however show some exceptions which were discussed with the responsible officials as well as being included in the audit report commentary.

The principal statutory violation noted pertained to departmental expenditures exceeding authorized appropriations.

There is no provision in the statutes for overdrafts except for highway purposes and then only in cases of emergency. Departmental overdrafts were

reported in approximately 75% of the municipalities audited by the State for the 1973 fiscal year. This condition indicates that municipal officers should exercise closer control of expenditures.

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

Other recommendations were submitted in instances where it was believed that accounting procedures could be strengthened. Some of the recommendations offered pertained to: complete general ledger maintenance on a current basis and monthly trial balances; periodic reconciliations of tax accounts with collectors; and the utilization of mechanical and data processing equipment for accounting purposes.

Audits of federal revenue sharing funds were conducted in conjunction with the audits of the municipalities. These were performed under the prescribed "Audit Guide and Standards for Revenue Sharing Recipients" issued by the Department of the Treasurer, Office of Revenue Sharing. Matters of non-compliance pertaining to the expenditure of such funds were made part of the audit report.

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 municipal officials and the independent auditors that there are certain statutory requirements that must be followed. There were several instances whereby the statutory requirements were not followed in this respect.

### **Counties**

The Municipal Division has audited the financial records of fifteen of the sixteen counties of Maine for the 1973 year. The County of Franklin audit was not completed during the year.

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

The more important recommendations and/or exceptions pertained to biddings; inventories of county properties; excise procedures for unorganized townships; maintaining a complete general ledger and utilizing transfers between line budget categories.

### **Courts**

The municipal division conducted audits of fifteen counties and district court agencies during the period covered by this report.

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

Accounting-validating machines were installed in several of the larger courts. It was ascertained that the machines were successful in relieving some of the clerical workload.

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

**AT DECEMBER 31, 1973**

**ASSETS**

| County             | Cash and Investments |   |   | Taxes<br>Receivable | Other<br>Assets | Amount<br>Necessary<br>To Retire<br>Debt | Total<br>Assets |
|--------------------|----------------------|---|---|---------------------|-----------------|--|-----------------|
|                    | General<br>Fund      | Trust<br>and/or<br>Special Revenue<br>Funds | Equity<br>and/or<br>Probate<br>Accounts |                     |                 |  |                 |
| Androscoggin ..... | \$ 68,123            | \$262,139                                   | \$ 2,982                                | \$                  | \$324,766       | \$267,000                                | \$ 925,010      |
| Aroostook .....    | 362,693              | 703,231                                     | 8,359                                   | 79,957              | 115,121         |  | 1,269,361       |
| Cumberland .....   | 262,980              | 204,274                                     | 19,563                                  |                     | 15,608          | 590,000                                  | 1,092,425       |
| Franklin .....     |                      |   |   |                     |                 |  | (a)             |
| Hancock .....      | 280,476              | 191,210                                     | 5,509                                   | 5,317               |                 | 40,000                                   | 522,512         |
| Kennebec .....     | 118,923              | 129,739                                     | 68,822                                  | 73                  | 23,428          | 30,000                                   | 368,985         |
| Knox .....         | 56,939               | 85,521                                      | 7,454                                   | 81,857              | 55,597          |  | 287,368         |
| Lincoln .....      | 39,986               | 207,143                                     | 14,071                                  | 179                 | 7,805           | 350,000                                  | 619,184         |
| Oxford .....       | 150,366              | 180,670                                     | 3,687                                   | 18,269              | 37,142          |  | 390,134         |
| Penobscot .....    | 151,452              | 347,245                                     | 74,446                                  | 49,187              | 2,371           | 360,000                                  | 984,701         |
| Piscataquis .....  | 123,634              | 122,978                                     | 17,384                                  | 73,497              | 2,929           | 20,000                                   | 360,422         |
| Sagadahoc .....    | 4,054                | 90,697                                      | 7,461                                   | 2                   | 19,230          |  | 121,444         |
| Somerset .....     | 132,345              | 85,820                                      | 7,604                                   | 67,691              | 2,085           |  | 295,545         |
| Waldo .....        | 115,312              | 191,893                                     | 7,146                                   | 15,633              | 18,873          |  | 348,857         |
| Washington .....   | 89,286               | 124,917                                     | 8,278                                   | 20,913              | 23,522          | 50,000                                   | 316,916         |
| York .....         | 2,466                | 248,896                                     | 51,916                                  | 58,092              | 69,514          | 85,000                                   | 515,884         |

**LIABILITIES, RESERVES AND SURPLUS**

| County             | Reserves<br>and/or<br>Accounts<br>Payable | Bonds<br>and/or<br>Notes<br>Payable | Equity<br>and/or<br>Probate<br>Accounts | Total<br>Liabilities<br>and<br>Reserves | Surplus      |                | Total<br>Liabilities<br>Reserves and<br>Surplus |
|--------------------|---|-------------------------------------|---|---|--------------|----------------|---|
|                    |   |                                     |   |   | Appropriated | Unappropriated |   |
| Androscoggin ..... | \$579,159                                 | \$317,000                           | \$ 2,982                                | \$ 899,141                              | \$ 10,960    | \$ 14,909      | \$ 925,010                                      |
| Aroostook .....    | 598,080                                   |                                     | 8,359                                   | 606,439                                 | 610,064      | 52,858         | 1,269,361                                       |
| Cumberland .....   | 304,707                                   | 590,000                             | 19,563                                  | 914,270                                 | 8,350        | 169,805        | 1,092,425                                       |
| Franklin .....     |   |                                     |   |   |              |                | (a)   |
| Hancock .....      | 253,061                                   | 40,000                              | 5,509                                   | 298,570                                 | 112,597      | 111,345        | 522,512   |
| Kennebec .....     | 199,573                                   | 30,000                              | 66,822                                  | 296,395                                 | 5,004        | 67,586         | 368,985   |
| Knox .....         | 167,355                                   | 100,000                             | 7,454                                   | 274,809                                 | 11,932       | 627            | 287,368   |
| Lincoln .....      | 247,143                                   | 350,000                             | 14,071                                  | 611,214                                 |              | 7,970          | 619,184   |
| Oxford .....       | 257,727                                   |                                     | 3,687                                   | 261,414                                 | 102,798      | 25,922         | 390,134   |
| Penobscot .....    | 373,601                                   | 360,000                             | 74,446                                  | 808,047                                 | 152,147      | 24,507         | 984,701   |
| Piscataquis .....  | 174,470                                   | 20,000                              | 17,384                                  | 211,854                                 | 97,325       | 51,243         | 360,422   |
| Sagadahoc .....    | 145,937                                   |                                     | 7,461                                   |   | 153,398      | 31,954*        | 121,444   |
| Somerset .....     | 136,816                                   |                                     | 7,604                                   | 144,420                                 |              | 62,214         | 295,545   |
| Waldo .....        | 271,894                                   |                                     | 7,146                                   | 279,040                                 | 88,911       | 69,817         | 348,857   |
| Washington .....   | 198,012                                   | 50,000                              | 8,278                                   | 256,290                                 | 37,805       | 22,821         | 316,916   |
| York .....         | 323,466                                   | 85,000                              | 51,916                                  | 460,382                                 |              | 55,502         | 515,884   |

\* Denotes Deficit

(a) Audit Not Completed



**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES  
AT CLOSE OF 1973 FISCAL YEAR  
ANDROSCOGGIN COUNTY**

| Municipality          | Population<br>1970<br>Census | 1973<br>Tax   |       |             | % Total<br>Collections<br>All Years | 7½ %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------|------------------------------|---------------|-------|-------------|-------------------------------------|-----------------------------|---------------|---|----------------|
|                       |                              | Valuation     | Rate  | Commitment  |                                     |                             |               | Appropriated                            | Unappropriated |
| Auburn .....          | 24,151                       | \$133,348,420 | .0395 | \$5,267,263 | 97.5                                | \$10,001,132                | \$4,034,718   | \$ 11,824                               | \$534,678      |
| Durham .....          | 1,264                        | 874,852       | .196  | 171,471     | 94.3                                | 65,614                      |               | 21,088                                  | 2,299*         |
| Greene .....          | 1,772                        | 1,657,275     | .204  | 338,084     | 96.6                                | 124,296                     | 23,703        | 82,554                                  | 13,740         |
| Leeds .....           | 1,031                        | 7,928,450     | .033  | 261,639     | 107.4                               | 594,634                     | 18,000        | 1,341                                   | 24,899         |
| Lewiston .....        | 41,779                       | 234,723,650   | .034  | 7,980,604   | 98.8                                | 17,604,274                  | 13,010,878    |   | 381,404        |
| Lisbon .....          | 6,544                        | 25,623,905    | .0445 | 1,140,264   | 97.6                                | 1,921,793                   | 956,615       | 54,009                                  | 53,009*        |
| Livermore .....       | 1,610                        | 3,894,060     | .059  | 229,750     | 96.3                                | 292,055                     |               | 1,868*                                  | 37,575         |
| Livermore Falls ..... | 3,450                        | 15,040,250    | .0405 | 609,130     | 97.0                                | 1,128,019                   | 57,886        | 28,718                                  | 92,251         |
| Mechanic Falls .....  | 2,193                        | 7,465,650     | .043  | 321,023     | 95.8                                | 559,924                     | 52,000        | 98,133                                  | 15,724         |
| Minot .....           | 919                          | 3,639,063     | .033  | 120,089     | 96.0                                | 27,293                      |               | 3,877                                   | 25,853         |
| Poland .....          | 2,015                        | 11,755,660    | .033  | 387,937     | 99.5                                | 881,674                     | 51,932        | 75,513                                  | 53,071         |
| Sabattus .....        | 1,681                        | 1,446,090     | .156  | 225,590     | 99.4                                | 108,457                     | 57,466        | 15,991                                  | 12,911         |
| Turner .....          | 2,246                        | 2,346,783     | .160  | 375,485     | 98.8                                | 176,009                     |               | 11,930                                  | 49,026         |
| Wales .....           | 624                          | 258,348       | .028  | 72,337      | 97.0                                | 19,376                      |               | 38,134                                  | 5,230          |

**AROOSTOOK COUNTY**

|                           |        |            |      |           |       |           |           |        |         |
|---------------------------|--------|------------|------|-----------|-------|-----------|-----------|--------|---------|
| Allagash Plantation ..... | 456    | 414,692    | .307 | 127,310   | 98.5  | 31,102    |           | 15,126 | 55,346  |
| Amity .....               | 156    | 120,663    | .142 | 17,134    | 95.1  | 9,050     | 24        | 661    | 21,036  |
| Ashland .....             | 1,761  | 5,997,190  | .035 | 209,902   | 107.9 | 449,789   |           | 46,928 | 78,697  |
| Bancroft .....            | 53     | 115,352    | .158 | 18,226    | 97.4  | 8,651     | 4         | 1,535  | 10,229  |
| Benedicta .....           | 177    | 260,822    | .092 | 23,996    | 74.4  | 19,562    |           | 9,528  | 9,831   |
| Blaine .....              | 903    | 811,065    | .109 | 88,406    | 75.7  | 60,830    | 1,264     | 18,291 | 15,339  |
| Bridgewater .....         | 895    | 878,266    | .106 | 93,096    | 88.3  | 65,870    |           | 22,737 | 49,681  |
| Caribou .....             | 10,419 | 61,505,450 | .033 | 2,029,680 | 102.0 | 4,612,909 | 1,357,785 |        | 183,411 |
| Cary Plantation .....     | 184    | 94,269     | .134 | 12,632    | 96.2  | 7,070     | 19        | 2,146  | 6,716   |
| Castle Hill .....         | 519    | 689,795    | .070 | 48,286    | 107.1 | 51,734    | 2,000     | 5,645  | 39,552  |
| Caswell Plantation .....  | 693    | 230,435    | .145 | 33,413    | 97.9  | 17,282    |           | 54,785 |         |
| Chapman .....             | 328    | 243,330    | .088 | 21,413    | 101.0 | 18,250    | 5,000     | 9,035  | 16,738  |
| Crystal .....             | 281    | 393,630    | .068 | 26,767    | 94.6  | 29,522    | 307       | 1,631  | 19,734  |
| Cyr Plantation .....      | 155    | 191,406    | .123 | 23,543    | 109.9 | 14,355    |           | 12,827 | 5,022   |
| Dyer Brook .....          | 165    | 148,296    | .022 | 3,263     | 238.4 | 11,122    | 710       | 3,551  | 209,925 |
| E Plantation .....        | 18     | 82,005     | .102 | 8,365     | 97.3  | 6,150     | 4,500     | 125*   | 4,198   |
| Eagle Lake .....          | 908    | 1,568,015  | .054 | 84,673    | 91.3  | 117,601   |           | 18,633 | 35,323  |

# AROOSTOOK COUNTY - Continued

| Municipality                    | Population<br>1970<br>Census | 1973<br>Tax  |       |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|---------------------------------|------------------------------|--------------|-------|------------|-------------------------------------|--------------------------------|---------------|---|----------------|
|                                 |                              | Valuation    | Rate  | Commitment |                                     |                                |               | Appropriated                            | Unappropriated |
| Easton . . . . .                | 1,305                        | \$11,555,037 | .033  | \$ 381,316 | 101.8                               | \$ 866,628                     | \$491,667     | \$                                      | \$ 45,405      |
| Fort Fairfield . . . . .        | 4,859                        | 22,490,920   | .043  | 967,110    | 111.0                               | 1,686,819                      |               | 26,138                                  | 319,600        |
| Fort Kent . . . . .             | 4,575                        | 17,219,685   | .035  | 602,689    | 94.1                                | 1,291,476                      | 70,747        | 83,111                                  | 32,073         |
| Frenchville . . . . .           | 1,375                        | 5,754,888    | .020  | 115,098    | 109.5                               | 431,617                        | 33,250        |   | 54,505         |
| Garfield Plantation . . . . .   | 104                          | 49,640       | .103  | 5,113      | 100.0                               | 3,723                          |               | 3,600                                   | 54,659         |
| Glenwood Plantation . . . . .   | 9                            | 141,885      | .055  | 7,804      | 98.5                                | 10,641                         |               | 727                                     | 6,336          |
| Grand Isle . . . . .            | 797                          | 717,860      | .096  | 68,915     | 103.1                               | 53,840                         |               | 34,281                                  | 38,288         |
| Hamlin Plantation . . . . .     | 357                          | 255,256      | .111  | 28,334     | 98.5                                | 19,144                         |               |   | 14,101         |
| Hammond Plantation . . . . .    | 73                           | 117,050      | .110  | 12,876     | 96.6                                | 8,779                          |               | 4,732                                   | 5,173          |
| Haynesville . . . . .           | 157                          | 258,110      | .095  | 24,521     | 113.9                               | 19,358                         |               | 3,673                                   | 12,360         |
| Hersey . . . . .                | 81                           | 101,020      | .020  | 20,474     | 144.5                               | 7,577                          |               | 7,294                                   | 6,325          |
| Hodgdon . . . . .               | 933                          | 1,033,460    | .075  | 77,510     | (a)                                 | 77,510                         |               | 10,349                                  | 42,730         |
| Houlton . . . . .               | 8,111                        | 47,677,525   | .033  | 1,573,358  | (a)                                 | 3,575,814                      | 281,053       | 205,439                                 | 266,516        |
| Island Falls . . . . .          | 913                          | 5,308,650    | .0254 | 134,840    | 99.8                                | 398,149                        |               | 4,500                                   | 128,174        |
| Limestone . . . . .             | 10,360                       | 9,925,900    | .030  | 297,777    | 112.1                               | 744,443                        | 149,832       | 392,077                                 | 110,751        |
| Linneus . . . . .               | 608                          | 769,445      | .108  | 83,520     | 84.4                                | 57,708                         | 1,687         | 2,000                                   | 26,902         |
| Littleton . . . . .             | 958                          | 2,945,150    | .036  | 106,025    | 97.9                                | 220,886                        | 1,705         | 9,713                                   | 35,716         |
| Ludlow . . . . .                | 259                          | 146,515      | .124  | 18,168     | (a)                                 | 10,989                         | (a)           | (a)                                     | (a)            |
| Macwahoc Plantation . . . . .   | 126                          | 307,409      | .10   | 30,740     | 96.5                                | 23,056                         |               | 47                                      | 6,657          |
| Madawaska . . . . .             | 5,585                        | 88,903,000   | .022  | 1,955,866  | 98.4                                | 6,667,725                      | 835,866       | 26,658                                  | 46,868         |
| Mapleton . . . . .              | 1,598                        | 9,758,130    | .020  | 195,163    | 103.5                               | 731,860                        |               | 8,784                                   | 115,845        |
| Mars Hill . . . . .             | 1,875                        | 7,844,050    | .0415 | 325,528    | 83.9                                | 588,304                        | 33,472        | 34,650                                  | 116,794        |
| Masardis . . . . .              | 317                          | 651,560      | .088  | 57,337     | 102.1                               | 48,867                         | 6,000         | 8,349                                   | 21,936         |
| Merrill . . . . .               | 271                          | 210,391      | .105  | 22,091     | 86.9                                | 15,158                         | 510           | 7,914                                   | 52,076         |
| Monticello . . . . .            | 1,072                        | 3,619,270    | .038  | 137,532    | 93.0                                | 271,445                        | 35,981        | 17,390                                  | 47,412         |
| Moro Plantation . . . . .       | 24                           | 179,521      | .066  | 11,833     | 98.1                                | 13,464                         |               | 7,779                                   | 4,691          |
| Nashville Plantation . . . . .  | 50                           | 1,252,510    | .009  | 11,273     | 100.0                               | 93,938                         |               | 7,506                                   | 13,083         |
| New Canada Plantation . . . . . | 300                          | 674,817      | .047  | 31,716     | 89.5                                | 50,611                         |               | 2,910                                   | 12,818         |
| New Limerick . . . . .          | 427                          | 440,575      | .120  | 52,869     | 93.8                                | 33,043                         | 46            | 1,545                                   | 38,874         |
| New Sweden . . . . .            | 639                          | 1,017,565    | .064  | 65,124     | 105.7                               | 76,317                         | 11,788        |   | 28,312         |
| Oakfield . . . . .              | 836                          | 3,437,525    | .029  | 99,688     | 104.2                               | 257,814                        | 5,553         | 9,011                                   | 63,198         |
| Orient . . . . .                | 83                           | 213,847      | .14   | 29,939     | 98.4                                | 16,039                         |               | 8,507                                   | 10,972         |
| Oxbow Plantation . . . . .      | 92                           | 191,409      | .070  | 13,399     | 100.0                               | 14,355                         |               | 5,100                                   | 8,117          |
| Perham . . . . .                | 436                          | 684,990      | .100  | 68,499     | 117.7                               | 51,374                         |               |   | 48,421         |
| Portage Lake . . . . .          | 477                          | 1,560,420    | .056  | 87,383     | 100.8                               | 117,031                        |               |   | 35,375         |
| Presque Isle . . . . .          | 11,452                       | 75,002,000   | .034  | 2,550,068  | 100.6                               | 562,515                        | 327,620       | 106,566                                 | 346,951        |
| Reed Plantation . . . . .       | 273                          | 215,391      | .178  | 38,340     | 99.7                                | 16,154                         | 35,000        | 8,918                                   | 17,287         |
| St. Agatha . . . . .            | 868                          | 1,917,340    | .038  | 72,859     | 132.4                               | 143,801                        |               | 14,924                                  | 46,052         |
| St. Francis . . . . .           | 811                          | 184,624      | .218  | 40,248     | 94.1                                | 13,847                         | 4,298         | 9,709                                   | 79,859         |
| St. John Plantation . . . . .   | 377                          | 179,470      | .012  | 21,536     | 97.5                                | 13,460                         |               | 18,357                                  | 15,694         |
| Sherman . . . . .               | 949                          | 914,481      | .071  | 64,968     | 79.4                                | 68,586                         | 3,733         | 5,240                                   | 57,339         |
| Smyrna . . . . .                | 318                          | 225,077      | .16   | 36,012     | 85.0                                | 16,881                         | 3,039         | 7,334                                   | 6,591          |
| Stockholm . . . . .             | 388                          | 353,900      | .080  | 28,267     | (a)                                 | 26,543                         |               | 13,416                                  | 23,610         |
| Van Buren . . . . .             | 3,971                        | 12,312,900   | .035  | 430,952    | 99.3                                | 923,468                        | 319,830       | 17,910                                  | 92,705         |

# AROOSTOOK - Continued

| Municipality                 | Population<br>1970<br>Census | 1973       |             |            | % Total<br>Collections<br>All Years | 7½ %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund            |                             |
|------------------------------|------------------------------|------------|-------------|------------|-------------------------------------|-----------------------------|---------------|-------------------------|-----------------------------|
|                              |                              | Valuation  | Tax<br>Rate | Commitment |                                     |                             |               | Surplus and/or Deficit* | Appropriated Unappropriated |
| Wade .....                   | 255                          | \$ 413,885 | .098        | \$ 40,561  | 101.2                               | \$ 31,041                   | \$ 21,500     | \$ 600                  | \$ 13,937*                  |
| Wallagrass Plantation .....  | 617                          | 404,173    | .098        | 39,609     | 104.9                               | 30,313                      |               |                         | 40,242                      |
| Washburn .....               | 1,914                        | 3,787,203  | .085        | 321,912    | 108.6                               | 284,040                     | 40,500        | 19,190                  | 39,375                      |
| Westfield .....              | 517                          | 1,470,230  | .046        | 67,631     | 111.5                               | 110,267                     |               |                         | 59,552                      |
| Westmanland Plantation ..... | 52                           | 274,450    | .0215       | 5,901      | 101.0                               | 20,584                      |               |                         | 3,512                       |
| Weston .....                 | 162                          | 331,000    | .093        | 30,783     | 98.5                                | 24,825                      |               |                         | 13,826                      |
| Winterville Plantation ..... | 164                          | 132,445    | .090        | 11,920     | 99.7                                | 9,933                       |               | 3,361                   | 27,020                      |
| Woodland .....               | 1,218                        | 1,007,865  | .092        | 92,723     | 109.9                               | 75,590                      | 67,720        | 29,560                  | 21,069                      |

# CUMBERLAND COUNTY

|    |                      |        |             |        |            |       |            |            |         |
|----|----------------------|--------|-------------|--------|------------|-------|------------|------------|---------|
| 50 | Baldwin .....        | 878    | 5,395,920   | .028   | 151,086    | 97.3  | 404,694    |            | 69,138  |
|    | Bridgton .....       | 2,967  | 28,975,614  | .0305  | 883,758    | 90.7  | 2,173,171  | 75,379     | 66,950  |
|    | Brunswick .....      | 16,195 | 83,490,400  | .0403  | 3,364,663  | 97.5  | 6,261,780  | 1,981,733  | 295,957 |
|    | Cape Elizabeth ..... | 7,873  | 58,374,395  | .045   | 2,626,847  | 97.3  | 4,378,080  | 4,171,700  | 141,178 |
|    | Casco .....          | 1,256  | 12,631,681  | .0245  | 309,476    | 96.8  | 947,376    | 10,167     | 36,500  |
|    | Cumberland .....     | 4,096  | 41,040,050  | .028   | 1,149,121  | 94.1  | 3,078,004  | 245,000    | 116,414 |
|    | Falmouth .....       | 6,291  | 49,393,360  | .0392  | 1,936,220  | 100.9 | 3,704,502  | 1,801,000  | 104,815 |
|    | Freeport .....       | 4,781  | 31,026,710  | .0345  | 1,070,422  | 96.0  | 2,327,003  | 1,219,626  | 101,313 |
|    | Gorham .....         | 7,839  | 39,617,306  | .0353  | 1,398,491  | 97.6  | 2,971,298  | 946,522    | 217,758 |
|    | Gray .....           | 2,939  | 31,064,600  | .0245  | 761,083    | 90.8  | 2,329,845  | 5,000      | 84,815  |
|    | Harpswell .....      | 2,552  | 13,361,604  | .0458  | 611,962    | 98.7  | 1,002,120  | 19,076     | 124,490 |
|    | Harrison .....       | 1,045  | 10,204,800  | .031   | 316,349    | 101.9 | 765,360    | 18,165     | 15,161  |
|    | Naples .....         | 956    | 20,466,550  | .0195  | 399,098    | 95.3  | 1,534,991  | 25,875     | 21,523  |
|    | New Gloucester ..... | 2,811  | 8,039,590   | .041   | 329,623    | 92.8  | 602,969    | 1,341      | 24,417  |
|    | North Yarmouth ..... | 1,383  | 6,446,351   | .037   | 238,515    | 95.3  | 483,476    | 51,185     | 63,652  |
|    | Otisfield .....      | 589    | 1,168,985   | .172   | 201,066    | 99.9  | 87,674     | 191        | 13,981  |
|    | Portland .....       | 65,116 | 371,083,135 | .05485 | 20,374,904 | 96.9  | 27,831,235 | 24,860,000 | 971,645 |
|    | Pownal .....         | 800    | 1,289,035   | .128   | 164,996    | 98.2  | 96,678     | 11,400     | 53,679  |
|    | Raymond .....        | 1,328  | 9,037,692   | .051   | 460,928    | 94.6  | 677,827    | 160,172    | 20,812  |
|    | Scarborough .....    | 7,845  | 104,573,260 | .0246  | 2,572,502  | 98.1  | 78,429,945 | 1,188,120  | 473,371 |
|    | Sebago .....         | 708    | 1,412,874   | .190   | 268,446    | 101.9 | 105,966    | 24         | 26,425  |
|    | South Portland ..... | 23,267 | 263,860,200 | .027   | 7,124,225  | 97.5  | 19,789,515 | 7,107,191  | 310,787 |
|    | Standish .....       | 3,122  | 11,034,840  | .084   | 926,927    | 96.8  | 627,613    |            | 87,493  |
|    | Westbrook .....      | 14,444 | 119,450,765 | .0395  | 4,718,305  | 100.2 | 8,958,807  | 5,397,444  | 444,803 |
|    | Windham .....        | 6,593  | 40,207,160  | .04025 | 1,618,338  | 92.4  | 3,015,537  | 662,468    | 228,289 |
|    | Yarmouth .....       | 4,854  | 63,421,640  | .0305  | 1,934,365  | 98.8  | 4,756,623  | 1,796,854  | 217,712 |

# FRANKLIN COUNTY

| Municipality                 | Population<br>1970<br>Census | 1973       |             |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund            |                             |
|------------------------------|------------------------------|------------|-------------|------------|-------------------------------------|--------------------------------|---------------|-------------------------|-----------------------------|
|                              |                              | Valuation  | Tax<br>Rate | Commitment |                                     |                                |               | Surplus and/or Deficit* | Appropriated Unappropriated |
| Avon .....                   | 495                          | \$ 457,000 | .090        | \$ 41,130  | 99.3                                | \$ 34,275                      |               | \$ 12,187               | \$ 29,916                   |
| Carthage .....               | 354                          | 838,160    | .039        | 32,719     | 102.8                               | 62,862                         |               | 17,878                  | 1,588*                      |
| Carrabasset Valley .....     |                              | 5,833,190  | .0054       | 31,499     | 95.4                                | 437,489                        | \$ 12,115     | 1,822                   | 4,620                       |
| Chesterville .....           | 643                          | 533,635    | .202        | 107,794    | 95.9                                | 40,023                         | 15,000        | 10,660                  | 21,265                      |
| Coplin Plantation .....      | 50                           | 332,610    | .086        | 28,604     | 93.1                                | 24,946                         |               | 1,293                   | 13,036                      |
| Dallas Plantation .....      | 105                          | 1,010,965  | .036        | 36,395     | 95.0                                | 75,822                         |               | 7,366                   | 3,412                       |
| Eustis .....                 | 595                          | 920,270    | .102        | 93,868     | 98.1                                | 69,020                         | 40,000        | 31,259                  | 14,580                      |
| Farmington .....             | 5,657                        | 39,438,100 | .0305       | 1,202,862  | 96.4                                | 2,957,858                      | 1,062,896     | 4,555                   | 135,928                     |
| Industry .....               | 347                          | (a)        | (a)         | (a)        | (a)                                 | (a)                            | (a)           | (a)                     | (a)                         |
| Jay .....                    | 3,954                        | 88,345,453 | .0195       | 1,722,736  | 99.9                                | 6,625,909                      | 2,811,891     | 75,481                  | 106,736                     |
| Kingfield .....              | 877                          | 2,851,825  | .040        | 114,073    | 95.7                                | 213,887                        |               | 18,450                  | 42,478                      |
| Madrid .....                 | 107                          | 259,158    | .080        | 20,733     | 99.2                                | 19,437                         | 500           | 5,966                   | 7,452                       |
| New Sharon .....             | 725                          | 2,596,750  | .049        | 127,240    | 87.9                                | 194,756                        | 20,000        | 1,924                   | 7,127                       |
| New Vineyard .....           | 444                          | 808,920    | .075        | 60,669     | 89.2                                | 60,669                         |               | 1,102                   | 25,581                      |
| Phillips .....               | 979                          | 1,239,375  | .096        | 118,980    | 99.6                                | 92,953                         | 43,250        | 19,265                  | 10,572                      |
| Rangeley Plantation .....    | 52                           | 991,893    | .068        | 67,449     | 96.2                                | 74,392                         | 9,600         | 4,621                   | 21,047                      |
| Rangeley .....               | 941                          | 12,780,260 | .027        | 345,067    | 106.5                               | 958,519                        | 281,025       | 30,413                  | 50,670                      |
| Sandy River Plantation ..... | 73                           | 774,745    | .042        | 32,539     | 96.7                                | 58,106                         |               | 4,012                   | 2,031                       |
| Strong .....                 | 1,132                        | 1,533,165  | .078        | 119,587    | (a)                                 | 114,987                        | (a)           | (a)                     | (a)                         |
| Temple .....                 | 367                          | 490,845    | .103        | 50,558     | 98.3                                | 36,814                         |               | 14,255                  | 3,527                       |
| Weld .....                   | 360                          | 1,741,545  | .076        | 132,357    | 98.1                                | 130,616                        | 4,000         | 24,532                  | 15,675                      |
| Wilton .....                 | 3,802                        | 9,024,823  | .081        | 731,011    | 98.8                                | 676,862                        | 152,999       | 79,878                  | 54,675                      |

# HANCOCK COUNTY

|                       |       |            |       |           |       |           |         |         |         |
|-----------------------|-------|------------|-------|-----------|-------|-----------|---------|---------|---------|
| Amherst .....         | 148   | 102,828    | .206  | 21,183    | 97.4  | 7,712     |         | 650     | 11,745  |
| Aurora .....          | 72    | 149,077    | .121  | 18,038    | 100.5 | 11,181    |         | 651     | 12,105  |
| Bar Harbor .....      | 3,716 | 27,848,170 | .043  | 1,197,471 | 96.9  | 2,088,612 | 686,000 | 457,374 | 94,761  |
| Blue Hill .....       | 1,367 | 3,024,015  | .128  | 387,074   | 100.0 | 226,801   | 20,133  | 29,121  | 74,299  |
| Brooklin .....        | 598   | 4,877,640  | .026  | 126,819   | 99.0  | 365,823   |         | 8,437   | 62,447  |
| Brooksville .....     | 673   | 4,418,250  | .036  | 159,057   | 99.0  | 331,369   |         | 3,568   | 39,134  |
| Bucksport .....       | 3,756 | 19,811,620 | .064  | 1,267,944 | 98.6  | 623,975   | 459,656 | 75,894  | 144,839 |
| Castine .....         | 1,080 | 15,615,797 | .0102 | 159,281   | 100.3 | 1,171,185 | 411,000 | 22,023  | 33,141  |
| Cranberry Isles ..... | 186   | 942,120    | .079  | 74,427    | 95.0  | 70,659    | 32      | 29,247  | 987     |
| Dedham .....          | 522   | 685,302    | .178  | 121,984   | 95.9  | 51,398    | 12,349  | 12,793  | 59,570  |
| Deer Isle .....       | 1,211 | 2,288,380  | .092  | 210,531   | 98.6  | 171,629   |         | 9,807   | 69,492  |
| Eastbrook .....       | 188   | 536,172    | .080  | 42,867    | 96.1  | 40,213    | 62      | 1,063   | 14,945  |
| Ellsworth .....       | 4,063 | 40,348,730 | .033  | 1,331,508 | 94.4  | 3,026,155 | 153,439 | 17,580  | 328,284 |
| Franklin .....        | 708   | 1,221,834  | .064  | 78,197    | 93.8  | 91,638    | 3,093   | 10,316  | 11,134  |



## HANCOCK - Continued

| Municipality                 | Population<br>1970<br>Census | 1973<br>Tax  |       |            | % Total<br>Collections<br>All Years | 7½ %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------------------|------------------------------|--------------|-------|------------|-------------------------------------|-----------------------------|---------------|---|----------------|
|                              |                              | Valuation    | Rate  | Commitment |                                     |                             |               | Appropriated                            | Unappropriated |
| Gouldsboro .....             | 1,310                        | \$ 5,512,360 | .032  | \$ 176,396 | 109.5                               | \$ 413,427                  | \$ 3,000      | \$ 11,337                               | \$ 41,202      |
| Great Pond Plantation .....  | 43                           | 71,850       | .146  | 10,490     | 103.4                               | 5,388                       |               | 1,955                                   | 1,826          |
| Hancock .....                | 1,070                        | 1,402,330    | .128  | 179,498    | 97.6                                | 105,175                     | 83,456        | 18,368                                  | 72,567         |
| Lamoine .....                | 615                          | 4,456,297    | .026  | 115,864    | 95.4                                | 334,222                     | 135,000       | 12,969                                  | 50,717         |
| Long Island Plantation ..... | 56                           | (a)          | (a)   | (a)        | (a)                                 | (a)                         | (a)           | (a)                                     | (a)            |
| Mariaville .....             | 108                          | 183,585      | .14   | 26,360     | 99.4                                | 13,769                      | (a)           | (a)                                     | (a)            |
| Mount Desert .....           | 1,659                        | 30,888,680   | .033  | 1,019,907  | 99.9                                | 2,316,651                   | 2,150,000     | 332,392                                 | 109,530        |
| Orland .....                 | 1,307                        | 3,729,123    | .059  | 220,018    | 101.1                               | 279,684                     | 10,000        | 27,134                                  | 43,031         |
| Osborn Plantation .....      | 33                           | 111,405      | .088  | 9,804      | 99.0                                | 8,355                       | (a)           | (a)                                     | (a)            |
| Otis .....                   | 123                          | 363,089      | .110  | 39,940     | 97.7                                | 27,232                      |               |   | 14,330         |
| Penobscot .....              | 786                          | 4,864,500    | .026  | 126,477    | 94.5                                | 364,837                     | 15,000        | 6,037*                                  | 22,176         |
| Sedgwick .....               | 578                          | 3,679,630    | .0275 | 101,190    | 96.0                                | 275,972                     | 783           | 18,802                                  | 16,375         |
| Sorrento .....               | 199                          | 475,155      | .130  | 61,770     | 99.9                                | 35,637                      |               | 7,270                                   | 24,084         |
| Southwest Harbor .....       | 1,657                        | 18,461,461   | .0255 | 470,767    | 98.3                                | 1,384,610                   | 27,412        | 81,569                                  | 47,333         |
| Stonington .....             | 1,291                        | 2,993,080    | .080  | 238,646    | 94.0                                | 224,481                     | 55,144        | 39,710                                  | 12,160         |
| Sullivan .....               | 824                          | 1,811,465    | .056  | 101,442    | 107.1                               | 135,860                     | 600           | 13,785                                  | 39,614         |
| Surry .....                  | 623                          | 2,814,205    | .048  | 135,082    | 97.3                                | 211,065                     |               | 11,957                                  | 36,129         |
| Swan's Island .....          | 323                          | 1,066,350    | .084  | 89,573     | 97.4                                | 79,976                      |               | 12,296                                  | 13,568         |
| Tremont .....                | 1,003                        | 6,351,700    | .037  | 235,013    | 99.3                                | 476,378                     |               | 41,082                                  | 23,507         |
| Trenton .....                | 392                          | 5,044,720    | .019  | 95,850     | 98.9                                | 378,354                     | 9             | 8,706                                   | 50,091         |
| Verona .....                 | 437                          | 1,142,290    | .033  | 37,696     | 96.8                                | 85,672                      | 75            | 606                                     | 35,837         |
| Waltham .....                | 167                          | 227,900      | .058  | 14,446     | 99.5                                | 17,093                      |               | 1,065                                   | 8,792          |
| Winter Harbor .....          | 1,028                        | 7,199,278    | .015  | 107,989    | 100.2                               | 539,946                     | 30,000        | 15,007                                  | 21,721         |

## KENNEBEC COUNTY

|                    |        |             |       |           |       |            |           |           |           |
|--------------------|--------|-------------|-------|-----------|-------|------------|-----------|-----------|-----------|
| Albion .....       | 1,056  | 1,683,670   | .074  | 124,592   | 96.3  | 126,275    |           | 14,171    | 48,849    |
| Augusta .....      | 21,945 | 133,499,850 | .034  | 4,538,995 | 97.5  | 10,012,489 | 7,445,000 | 1,199,105 | 1,199,105 |
| Belgrade .....     | 1,302  | 4,104,417   | .069  | 283,205   | 104.2 | 307,831    |           | 1,975*    | 80,326    |
| Benton .....       | 1,729  | 918,203     | .198  | 181,804   | 95.8  | 68,865     |           |           | 55,843    |
| Chelsea .....      | 2,095  | 3,283,341   | .044  | 144,467   | 92.4  | 246,251    |           | 88,795    | 7,874     |
| China .....        | 1,850  | 14,494,350  | .022  | 318,875   | 96.4  | 108,708    | 128,144   | 28,959    | 9,255*    |
| Clinton .....      | 1,971  | 1,287,655   | .185  | 238,216   | 98.1  | 965,741    | 7,000     |           | 13,310    |
| Farmingdale .....  | 2,423  | 17,893,690  | .019  | 339,980   | 94.8  | 1,342,027  | 1         | 11,041    | 62,254    |
| Fayette .....      | 447    | 958,580     | .132  | 126,534   | 95.8  | 71,894     | (a)       | (a)       | (a)       |
| Gardiner .....     | 6,685  | 28,048,380  | .0398 | 1,116,326 | 99.2  | 2,103,629  | 506,591   | 42,190    | 2,533     |
| Hallowell .....    | 2,814  | 10,798,815  | .038  | 410,355   | 94.9  | 809,911    | 19,600    | 45,939    | 85,850    |
| Litchfield .....   | 1,222  | 4,699,700   | .051  | 239,685   | 95.8  | 352,477    | 34,106    | 10,113    | 511       |
| Manchester .....   | 1,331  | 15,995,680  | .024  | 383,896   | 91.1  | 1,199,676  | 57,387    | 42,356    | 31,287    |
| Monmouth .....     | 2,062  | 21,291,400  | .021  | 447,119   | 92.5  | 1,596,855  | 249,116   | 27,212    | 53,565    |
| Mount Vernon ..... | 680    | 3,537,750   | .044  | 155,661   | 84.5  | 265,331    | 21,000    | 2,013*    | 38,674    |



# KENNEBEC COUNTY - Continued

| Municipality            | Population<br>1970<br>Census | 1973<br>Tax   |       |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund            |                             |
|-------------------------|------------------------------|---------------|-------|------------|-------------------------------------|--------------------------------|---------------|-------------------------|-----------------------------|
|                         |                              | Valuation     | Rate  | Commitment |                                     |                                |               | Surplus and/or Deficit* | Appropriated Unappropriated |
| Oakland . . . . .       | 3,535                        | \$ 14,782,424 | .037  | \$ 546,950 | 94.6                                | \$ 1,108,682                   |               | \$ 15,983               | \$ 39,339                   |
| Pittston . . . . .      | 1,617                        | 6,801,275     | .024  | 163,231    | 95.8                                | 510,096                        |               | 2,808                   | 43,602                      |
| Randolph . . . . .      | 1,741                        | 1,973,630     | .076  | 149,996    | 96.0                                | 148,022                        |               |                         | 50,166                      |
| Readfield . . . . .     | 1,258                        | 11,519,130    | .030  | 345,574    | 95.7                                | 863,935                        | \$ 86,481     | 12,470                  | 75,971                      |
| Rome . . . . .          | 362                          | 1,180,800     | .098  | 115,718    | 89.3                                | 88,560                         | 3,300         | 13,031                  | 26,083                      |
| Sidney . . . . .        | 1,319                        | 525,310       | .020  | 205,911    | 96.6                                | 39,398                         | 8,000         | 4,219                   | 30,378                      |
| Vassalboro . . . . .    | 2,618                        | 7,144,390     | .065  | 464,385    | 89.0                                | 535,829                        |               | 22,634                  | 75,905                      |
| Vienna . . . . .        | 205                          | 550,579       | .089  | 49,002     | 98.7                                | 41,293                         |               |                         | 11,607                      |
| Waterville . . . . .    | 18,192                       | 131,133,355   | .0325 | 4,261,834  | 94.5                                | 9,835,002                      | 4,975,390     | 54,330                  | 1,099,224                   |
| Wayne . . . . .         | 577                          | 4,064,570     | .040  | 162,583    | 97.2                                | 304,843                        |               | 29,968                  | 22,387                      |
| West Gardiner . . . . . | 1,435                        | 4,794,593     | .033  | 158,222    | 96.8                                | 359,594                        | 30,700        | 2,198                   | 45,628                      |
| Windsor . . . . .       | 1,097                        | 918,383       | .180  | 165,309    | 101.1                               | 68,879                         |               | 12,699                  | 38,862                      |
| Winslow . . . . .       | 7,299                        | 25,693,240    | .068  | 1,747,140  | 98.5                                | 1,926,993                      | 1,296,906     | 157,032                 | 154,381                     |
| Winthrop . . . . .      | 4,335                        | 38,431,390    | .0305 | 1,172,165  | 98.1                                | 2,882,354                      | 525,888       | 46,599                  | 149,416                     |

# KNOX COUNTY

|                                     |       |            |       |           |       |           |         |         |         |
|-------------------------------------|-------|------------|-------|-----------|-------|-----------|---------|---------|---------|
| Appleton . . . . .                  | 628   | 1,388,224  | .067  | 92,777    | 83.5  | 104,117   | 1,755   | 22,608  | 24,635  |
| Camden . . . . .                    | 4,115 | 38,992,600 | .026  | 1,013,808 | 98.3  | 2,924,445 | 930,000 | 235,388 | 123,858 |
| Cushing . . . . .                   | 522   | 2,040,406  | .076  | 155,071   | 98.0  | 153,030   |         | 22,912  | 35,957  |
| Friendship . . . . .                | 834   | 5,060,200  | .035  | 177,107   | 95.6  | 379,515   |         | 17,065  | 24,047  |
| Hope . . . . .                      | 500   | 8,047,620  | .010  | 80,476    | 97.6  | 603,572   | 3,000   | 9,900   | 17,713  |
| Isle au Haut . . . . .              | 45    | 170,170    | .167  | 28,418    | 100.0 | 12,763    |         | 14,069  | 126     |
| Matinicus Isle Plantation . . . . . | 90    | 132,412    | .147  | 19,465    | 98.0  | 9,930     | 13      | 8,310   | 5,020   |
| North Haven . . . . .               | 399   | 1,635,650  | .120  | 196,278   | 98.9  | 122,674   |         | 37,742  | 24,042  |
| Owl's Head . . . . .                | 1,281 | 1,821,450  | .116  | 211,288   | 98.2  | 136,609   |         | 15,277  | 40,153  |
| Rockland . . . . .                  | 8,505 | 42,877,030 | .039  | 1,672,204 | 92.7  | 3,215,777 | 754,331 | 43,402  | 150,666 |
| Rockport . . . . .                  | 2,067 | 26,580,730 | .0205 | 544,910   | 96.9  | 1,993,555 | 98,441  | 19,211  | 65,802  |
| St. George . . . . .                | 1,639 | 18,903,870 | .0195 | 368,630   | 97.6  | 1,417,790 | 56      | 5,774   | 58,698  |
| South Thomaston . . . . .           | 831   | 950,850    | .140  | 133,119   | 97.8  | 71,314    |         | 15,364  | 13,769  |
| Thomaston . . . . .                 | 2,646 | 31,652,975 | .022  | 696,365   | 95.3  | 2,373,973 | 215,248 | 101,637 | 106,946 |
| Union . . . . .                     | 1,189 | 3,762,116  | .045  | 169,295   | 95.3  | 282,159   | 12      | 8,577   | 41,937  |
| Vinalhaven . . . . .                | 1,135 | 2,595,050  | .102  | 264,695   | 94.5  | 194,629   | 13,765  | 35,508  | 10,833  |
| Warren . . . . .                    | 1,864 | 6,793,490  | .038  | 258,153   | 98.7  | 509,512   |         | 1,542   | 48,898  |
| Washington . . . . .                | 723   | 764,181    | .126  | 96,287    | 94.7  | 57,314    |         | 12,752  | 29,894  |

# LINCOLN COUNTY

| Municipality                | Population<br>1970<br>Census | 1973<br>Tax  |       |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------------|------------------------------|--------------|-------|------------|-------------------------------------|--------------------------------|---------------|---|----------------|
|                             |                              | Valuation    | Rate  | Commitment |                                     |                                |               | Appropriated                            | Unappropriated |
| Alna .....                  | 315                          | \$ 1,276,580 | .065  | \$ 82,978  | 97.3                                | \$ 95,744                      | \$ 2,327      | \$ 6,573                                | \$ 8,993       |
| Boothbay .....              | 1,814                        | 16,981,500   | .0242 | 410,952    | 95.5                                | 1,273,613                      | 3,200         | 18,516                                  | 17,701         |
| Boothbay Harbor .....       | 2,320                        | 26,276,140   | .024  | 630,627    | 95.7                                | 1,970,711                      | 39,367        | 47,334                                  | 25,242         |
| Bremen .....                | 454                          | 4,661,960    | .021  | 97,901     | 93.9                                | 349,647                        | 734           | 513                                     | 17,056         |
| Bristol .....               | 1,721                        | 12,829,930   | .032  | 410,558    | 95.4                                | 962,245                        | 103,550       | 70,626                                  | 79,946         |
| Damariscotta .....          | 1,264                        | 9,813,885    | .025  | 245,347    | 100.1                               | 736,041                        | 45,000        | 17,808                                  | 38,691         |
| Dresden .....               | 787                          | 2,278,500    | .056  | 127,596    | 89.4                                | 170,888                        | 50,000        | 1,925                                   | 12,875         |
| Edgecomb .....              | 549                          | 1,043,861    | .116  | 121,088    | 96.4                                | 78,290                         |               | 19,477                                  | 20,085         |
| Jefferson .....             | 1,242                        | 1,768,035    | .100  | 176,804    | 93.8                                | 132,603                        | 5,000         | 14,619*                                 | 59,162         |
| Monhegan Plantation .....   | 44                           | 221,875      | .090  | 19,969     | 97.4                                | 16,641                         |               | 9,605                                   | 3,112          |
| Newcastle .....             | 1,076                        | 7,136,110    | .0324 | 231,210    | 100.0                               | 535,208                        | 21,329        | 2,125*                                  | 53,308         |
| Nobleboro .....             | 850                          | 2,047,355    | .074  | 151,504    | 95.8                                | 153,552                        | 7,000         | 5,273                                   | 30,278         |
| Somerville Plantation ..... | 215                          | 425,750      | .070  | 29,803     | 94.2                                | 31,931                         | 23,732        | 9,340                                   | 19,239         |
| South Bristol .....         | 664                          | 2,254,867    | .069  | 155,586    | 98.0                                | 169,115                        | 24,738        | 23,127                                  | 27,422         |
| Southport .....             | 473                          | 14,462,875   | .0155 | 224,175    | 98.9                                | 108,472                        | 9,808         | 48,868                                  | 33,284         |
| Waldoboro .....             | 3,146                        | 24,410,400   | .024  | 585,850    | 98.1                                | 1,830,780                      | 1,059         | 14,758                                  | 119,738        |
| Westport .....              | 228                          | 420,930      | .170  | 71,558     | 99.0                                | 31,570                         | 11,025        | 2,757                                   | 8,738          |
| Whitefield .....            | 1,131                        | 1,538,065    | .086  | 132,274    | 90.7                                | 115,355                        | 54,620        | 108,180                                 | 1,803          |
| Wiscasset .....             | 2,244                        | 88,205,857   | .032  | 2,819,091  | 99.5                                | 6,615,439                      | 324,504       | 313,073                                 | 86,116         |

# OXFORD COUNTY

|                             |       |            |       |         |       |         |         |        |         |
|-----------------------------|-------|------------|-------|---------|-------|---------|---------|--------|---------|
| Andover .....               | 791   | 13,023,330 | .026  | 338,607 | 99.0  | 976,750 |         | 15,286 | 27,470  |
| Bethel .....                | 2,220 | 10,122,830 | .050  | 506,142 | 96.3  | 759,212 | 270,674 | 17,132 | 126,106 |
| Brownfield .....            | 478   | 641,006    | .114  | 73,075  | 91.9  | 48,075  |         | 4,201  | 49,921  |
| Buckfield .....             | 929   | 3,387,122  | .038  | 128,710 | 97.3  | 254,034 | 30,000  |        | 22,266  |
| Byron .....                 | 132   | 332,320    | .074  | 24,592  | 97.5  | 24,924  |         | 8,360  | 8,316   |
| Canton .....                | 742   | 1,089,500  | .074  | 80,623  | 100.3 | 81,713  |         | 6,226  | 19,190  |
| Denmark .....               | 397   | 1,248,675  | .124  | 154,836 | 96.1  | 93,651  | 12,695  | 11,413 | 18,876  |
| Dixfield .....              | 2,188 | 11,840,915 | .028  | 331,546 | 98.6  | 888,069 | 52,750  | 16,954 | 53,494  |
| Fryeburg .....              | 2,208 | 7,185,005  | .0545 | 391,585 | 97.2  | 538,875 |         | 7,944  | 33,766  |
| Gilead .....                | 153   | 533,850    | .085  | 45,378  | 99.3  | 40,039  | 19,493  | 9,294  | 5,367   |
| Greenwood .....             | 610   | 2,781,817  | .0685 | 190,556 | 98.2  | 208,636 | 8,625   | 10,061 | 25,816  |
| Hanover .....               | 275   | 884,050    | .070  | 61,884  | 97.4  | 66,304  |         | 16,607 | 962     |
| Hartford .....              | 312   | 508,864    | .1496 | 76,132  | 95.7  | 38,165  |         | 3,813* | 20,367  |
| Hebron .....                | 532   | 792,740    | .056  | 44,393  | 94.8  | 59,456  |         | 1,616  | 19,104  |
| Hiram .....                 | 686   | 1,226,387  | .100  | 122,639 | 100.8 | 91,979  |         | 5,294  | 21,774  |
| Lincoln Plantation .....    | 60    | 1,238,110  | .030  | 37,143  | 100.1 | 92,858  |         | 12,623 | 10,150  |
| Lovell .....                | 607   | 2,633,820  | .088  | 231,776 | 97.0  | 197,537 | 10,220  | 45,068 | 26,014  |
| Magalloway Plantation ..... | 75    | 313,463    | .089  | 27,898  | 100.4 | 23,510  |         | 7,597  | 7,245   |
| Mexico .....                | 4,309 | 8,429,200  | .054  | 455,213 | 91.0  | 632,190 | 195     | 44,175 | 58,943  |

# OXFORD COUNTY - Continued

| Municipality     | Population<br>1970<br>Census | 1973<br>Tax  |       |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------|------------------------------|--------------|-------|------------|-------------------------------------|--------------------------------|---------------|---|----------------|
|                  |                              | Valuation    | Rate  | Commitment |                                     |                                |               | Appropriated                            | Unappropriated |
| Newry .....      | 208                          | \$ 1,348,520 | .034  | \$ 45,850  | 95.8                                | \$ 101,139                     | \$            | \$ 12,086                               | \$ 8,733       |
| Norway .....     | 3,595                        | 31,783,505   | .0235 | 746,912    | 99.5                                | 2,383,763                      | 459,322       | 38,367                                  | 139,922        |
| Oxford .....     | 1,892                        | 4,809,100    | .059  | 283,737    | 98.6                                | 360,683                        | 92,387        | 10,009                                  | 22,026         |
| Paris .....      | 3,731                        | 22,986,975   | .025  | 574,674    | 98.6                                | 1,724,023                      | 400,000       | 50,926                                  | 99,285         |
| Peru .....       | 1,345                        | 2,598,148    | .106  | 275,404    | 97.6                                | 194,861                        |               | 47,435                                  | 72,410         |
| Porter .....     | 1,115                        | 1,419,616    | .071  | 100,793    | 97.6                                | 106,471                        |               | 2,517                                   | 75,118         |
| Roxbury .....    | 271                          | 1,126,220    | .068  | 76,583     | 95.7                                | 84,467                         |               | 7,796                                   | 6,572          |
| Rumford .....    | 9,363                        | 100,974,850  | .025  | 2,524,371  | 98.9                                | 7,573,114                      | 1,426,975     | 141,591                                 | 27,649         |
| Stoneham .....   | 160                          | 2,451,082    | .0196 | 48,041     | 104.4                               | 183,831                        |               | 17,549                                  | 12,350         |
| Stow .....       | 109                          | 186,755      | .125  | 23,531     | 99.4                                | 14,006                         |               | 14,697                                  | 6,342          |
| Sumner .....     | 525                          | 854,570      | .084  | 71,784     | 95.7                                | 64,093                         |               |   |                |
| Sweden .....     | 110                          | 3,663,700    | .147  | 53,857     | 101.8                               | 274,778                        |               | 2,132                                   | 13,026         |
| Upton .....      | 54                           | 578,572      | .028  | 16,200     | 97.7                                | 43,393                         |               | 41,073                                  | 10,804         |
| Waterford .....  | 760                          | 2,406,120    | .088  | 211,739    | 98.5                                | 180,459                        | 5,200         | 11,189                                  | 58,888         |
| West Paris ..... | 1,171                        | 1,865,178    | .071  | 132,428    | 101.9                               | 139,888                        | 24,600        | 24,197                                  | 34,842         |
| Woodstock .....  | 1,005                        | 1,797,510    | .101  | 181,549    | 97.0                                | 134,813                        | 2,150         | 8,623                                   | 55,935         |

# PENOBSCOT COUNTY

|                          |        |             |       |           |       |            |            |         |         |
|--------------------------|--------|-------------|-------|-----------|-------|------------|------------|---------|---------|
| Alton .....              | 340    | 282,220     | .142  | 40,075    | 88.2  | 21,167     | (a)        | (a)     | (a)     |
| Bangor .....             | 33,168 | 202,517,660 | .0404 | 8,181,713 | 99.5  | 15,188,825 | 11,936,640 |         | 332,508 |
| Bradford .....           | 569    | 907,645     | .074  | 67,165    | 84.1  | 68,073     | 2,000      | 1,084   | 49,324  |
| Bradley .....            | 1,010  | 6,261,992   | .025  | 156,579   | 94.9  | 469,494    | 16,442     | 35,321  | 62,719  |
| Brewer .....             | 9,300  | 68,574,700  | .0335 | 2,297,261 | 98.4  | 5,143,103  | 2,429,832  | 208,684 | 169,062 |
| Burlington .....         | 266    | 226,690     | .152  | 34,457    | 89.7  | 17,002     |            | 8,979   | 19,973  |
| Carmel .....             | 1,301  | 3,475,280   | .0264 | 91,747    | 90.4  | 260,646    |            | 16,694  | 94,257  |
| Carroll Plantation ..... | 132    | 103,790     | .167  | 17,333    | 103.9 | 7,784      |            | 2,913   | 9,896   |
| Charleston .....         | 909    | 610,870     | .108  | 65,974    | 98.6  | 45,815     |            | 9,193   | 31,165  |
| Chester .....            | 255    | 214,740     | .172  | 36,935    | 94.1  | 16,106     |            | 6,668   | 14,440  |
| Clifton .....            | 233    | 552,366     | .077  | 42,532    | 100.3 | 41,427     | 50         |         | 16,807  |
| Corinna .....            | 1,700  | 10,317,086  | .030  | 309,513   | 95.2  | 773,781    | 21,812     | 30,267  | 51,067  |
| Corinth .....            | 1,212  | 1,799,400   | .082  | 147,551   | 91.6  | 134,955    | 275        | 12,632  | 50,050  |
| Dexter .....             | 3,725  | 19,178,350  | .031  | 594,529   | 98.6  | 1,438,376  | 30,600     | 39,526  | 84,905  |
| Dixmont .....            | 559    | 517,486     | .071  | 36,741    | 95.8  | 38,811     |            | 3,040   | 21,448  |
| Drew Plantation .....    | 32     | 104,582     | .122  | 12,759    | 98.3  | 7,844      |            | 2,008*  | 8,255   |
| East Millinocket .....   | 2,567  | 14,350,528  | .079  | 1,133,692 | 99.5  | 1,076,290  | 360,000    | 77,686  | 26,433  |
| Eddington .....          | 1,358  | 3,120,800   | .053  | 165,402   | 98.8  | 234,060    | 4,500      |         | 48,329  |
| Edinburg .....           | 67     | 158,121     | .093  | 14,705    | 99.3  | 11,859     | 1          | 1,815   | 3,673   |
| Enfield .....            | 1,148  | 1,152,995   | .156  | 179,867   | 95.8  | 86,475     | 292        | 11,475  | 42,734  |
| Etna .....               | 526    | 433,277     | .068  | 29,463    | 88.1  | 32,495     |            | 1,066   | 39,186  |
| Exeter .....             | 663    | 404,490     | .174  | 70,381    | 97.9  | 30,337     | 13,000     | 8,438   | 22,418  |

# PENOBSCOT - Continued

| Municipality                 | Population<br>1970<br>Census | 1973<br>Tax |       |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------------------|------------------------------|-------------|-------|------------|-------------------------------------|--------------------------------|---------------|---|----------------|
|                              |                              | Valuation   | Rate  | Commitment |                                     |                                |               | Appropriated                            | Unappropriated |
| Garland .....                | 596                          | \$ 300,550  | .190  | \$ 57,105  | 96.2                                | \$ 22,541                      | \$ 2,065      | \$ 333*                                 | \$ 12,167      |
| Glenburn .....               | 1,196                        | 3,886,815   | .044  | 171,020    | 91.7                                | 291,511                        | 36,344        | 19,577                                  | 31,785         |
| Grand Falls Plantation ..... | 6                            | 143,112     | .062  | 8,873      | 93.7                                | 10,733                         |               | 434                                     | 3,579          |
| Greenbush .....              | 591                          | 512,930     | .118  | 60,526     | 97.7                                | 38,470                         | 8             | 47,607                                  | 62,686         |
| Greenfield .....             | 117                          | 999,727     | .038  | 37,857     | 96.6                                | 74,980                         | 10            | 2,535                                   | 17,695         |
| Hampden .....                | 4,693                        | 35,336,650  | .0257 | 908,152    | 98.1                                | 2,650,249                      | 165,249       | 11,054                                  | 185,123        |
| Hermion .....                | 2,376                        | 13,124,960  | .023  | 301,874    | 92.6                                | 984,372                        | 335,000       | 125,885*                                | 232,439        |
| Holden .....                 | 1,841                        | 6,633,815   | .0275 | 182,432    | 95.9                                | 497,536                        | 9,515         | 2,315                                   | 94,459         |
| Howland .....                | 1,468                        | 2,297,675   | .068  | 156,242    | 95.3                                | 172,326                        | 1,200         | 8,748                                   | 73,639         |
| Hudson .....                 | 482                          | 644,981     | .121  | 78,043     | 94.6                                | 48,374                         | 79            | 4,082                                   | 65,064         |
| Kenduskeag .....             | 733                          | 748,530     | .070  | 52,397     | 95.7                                | 56,140                         |               | 3,666                                   | 44,788         |
| Lagrange .....               | 393                          | 252,650     | .108  | 29,446     | 95.3                                | 18,949                         |               | 3,882                                   | 30,862         |
| Lakeville Plantation .....   | 15                           | 355,164     | .037  | 13,141     | 97.5                                | 26,637                         | 12            | 11,913                                  | 3,804          |
| Lee .....                    | 599                          | 1,821,338   | .030  | 56,462     | 93.9                                | 136,600                        | (a)           | (a)                                     | (a)            |
| Levant .....                 | 802                          | 1,632,139   | .040  | 65,286     | 94.3                                | 122,410                        | 47            | 13,630                                  | 27,435         |
| Lincoln .....                | 4,759                        | 43,997,960  | .024  | 1,055,951  | 118.1                               | 3,299,847                      | 100,000       | 218,242                                 | 97,216         |
| Lowell .....                 | 154                          | 162,755     | .100  | 16,276     | 92.8                                | 12,207                         |               | 5,088                                   | 15,304         |
| Mattawamkeag .....           | 988                          | 1,077,243   | .188  | 202,907    | 100.2                               | 80,793                         | 68,000        | 19,350                                  | 18,739         |
| Maxfield .....               | 24                           | 80,600      | .068  | 5,481      | 99.8                                | 6,045                          |               | 1,546                                   | 700            |
| Medway .....                 | 1,491                        | 578,294     | .42   | 242,883    | 91.3                                | 43,372                         |               | 41,333                                  | 19,873         |
| Milford .....                | 1,828                        | 4,188,153   | .065  | 272,230    | 96.7                                | 314,111                        | 161,033       | 39,229                                  | 25,896         |
| Millinocket .....            | 7,742                        | 124,021,942 | .022  | 2,728,483  | 98.9                                | 9,301,646                      | 929,741       | 133,983                                 | 166,526        |
| Mount Chase Plantation ..... | 197                          | 635,755     | .051  | 32,424     | 110.3                               | 47,682                         |               | 14,088                                  | 10,357         |
| Newburgh .....               | 835                          | 834,760     | .080  | 66,781     | 95.2                                | 62,607                         |               | 2,638                                   | 28,942         |
| Newport .....                | 2,260                        | 2,198,785   | .225  | 494,727    | 97.2                                | 164,909                        | 53,028        | 8,904                                   | 21,703         |
| Old Town .....               | 9,057                        | 55,174,800  | .0377 | 2,080,090  | 99.9                                | 4,138,110                      | 1,059,683     |   | 511,752        |
| Orono .....                  | 9,989                        | 38,536,890  | .032  | 1,233,180  | 95.3                                | 2,890,267                      | 903,441       | 41,947                                  | 147,596        |
| Orrington .....              | 2,702                        | 17,509,300  | .022  | 385,205    | 96.7                                | 131,320                        | 4,050         | 38,581                                  | 62,334         |
| Passadumkeag .....           | 326                          | 472,860     | .047  | 22,224     | 94.8                                | 35,464                         |               | 3,338                                   | 29,721         |
| Patten .....                 | 1,266                        | 3,451,650   | .0256 | 110,062    | 108.6                               | 258,874                        | 5,000         | 50,061                                  | 23,566         |
| Plymouth .....               | 542                          | 226,446     | .160  | 36,231     | 97.9                                | 16,983                         |               |   | 43,759         |
| Prentiss Plantation .....    | 159                          | 75,011      | .219  | 16,418     | 97.7                                | 5,626                          | (a)           | (a)                                     | (a)            |
| Seboeis Plantation .....     | 63                           | 102,740     | .136  | 13,973     | 99.7                                | 7,706                          |               | 2,032                                   | 5,887          |
| Springfield .....            | 336                          | 181,901     | .140  | 25,466     | 100.1                               | 13,643                         |               | 8,408                                   | 24,186         |
| Stacyville .....             | 547                          | 810,990     | .069  | 87,365     | 94.3                                | 60,824                         | 11,871        | 5,353                                   | 42,259         |
| Stetson .....                | 395                          | 1,038,382   | .050  | 51,919     | 94.1                                | 77,879                         | 64            | 3,924                                   | 19,854         |
| Veazie .....                 | 1,556                        | 16,757,499  | .0275 | 460,831    | 98.0                                | 1,256,812                      | 35            | 2,858                                   | 42,167         |
| Webster Plantation .....     | 56                           | 75,125      | .152  | 11,419     | 101.1                               | 5,634                          |               | 3,402                                   | 4,015          |
| Winn .....                   | 516                          | 167,301     | .27   | 45,171     | 93.1                                | 12,548                         | 4,434         | 15,950                                  | 41,959         |
| Woodville .....              | 62                           | 554,260     | .071  | 39,356     | 99.5                                | 41,570                         | 189           | 517                                     | 19,986         |



# PISCATAQUIS COUNTY

| Municipality                   | Population<br>1970<br>Census | 1973<br>Tax |       |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund            |                             |
|--------------------------------|------------------------------|-------------|-------|------------|-------------------------------------|--------------------------------|---------------|-------------------------|-----------------------------|
|                                |                              | Valuation   | Rate  | Commitment |                                     |                                |               | Surplus and/or Deficit* | Appropriated Unappropriated |
| Abbott .....                   | 453                          | \$ 318,355  | .165  | \$ 52,529  | 95.2                                | \$ 23,877                      | \$ 62         | \$ 3,243                | \$ 31,685                   |
| Atkinson .....                 | 213                          | 238,640     | .1288 | 30,737     | 80.2                                | 17,898                         |               | 600                     | 11,237                      |
| Barnard Plantation .....       | 24                           | 109,084     | .069  | 7,527      | 98.3                                | 8,181                          |               | 857                     | 2,831                       |
| Blanchard Plantation .....     | 56                           | 123,644     | .160  | 19,783     | 96.2                                | 9,273                          |               | 2,368                   | 4,935                       |
| Bowerbank .....                | 29                           | 400,286     | .038  | 15,211     | 94.7                                | 30,021                         |               | 13,517                  | 2,672                       |
| Brownville .....               | 1,490                        | 1,045,990   | .134  | 140,163    | 95.9                                | 78,449                         | 10,000        | 18,578                  | 21,799                      |
| Dover-Foxcroft .....           | 4,178                        | 11,501,070  | .050  | 575,054    | 96.6                                | 862,580                        | 40,000        | 92,179                  | 20,773*                     |
| Elliottsville Plantation ..... | 26                           | 227,798     | .090  | 20,502     | 99.6                                | 17,085                         | 4,000         | 2,774*                  | 8,689                       |
| Greenville .....               | 1,894                        | 12,044,654  | .03   | 361,340    | 96.7                                | 903,349                        | 14,862        | 44,862                  | 8,360                       |
| Guilford .....                 | 1,694                        | 8,374,320   | .033  | 276,353    | 96.9                                | 628,074                        | 43,070        | 7,490                   | 63,853                      |
| Kingsbury .....                | 7                            | 142,410     | .082  | 11,678     | 99.6                                | 10,661                         |               | 6,156                   |                             |
| Lake View Plantation .....     | 16                           | 384,875     | .038  | 14,625     | 100.1                               | 28,866                         |               | 3,620                   | 7,098                       |
| Medford .....                  | 146                          | 272,454     | .098  | 26,718     | 102.4                               | 20,434                         | 20            | 1,393                   | 8,121                       |
| Milo .....                     | 2,572                        | 8,515,200   | .041  | 349,123    | 101.8                               | 638,640                        | 2,627         | 9,727                   | 69,918                      |
| Monson .....                   | 669                          | 1,341,250   | .068  | 91,205     | 99.0                                | 100,594                        | 27,000        | 9,347                   | 17,664                      |
| Parkman .....                  | 457                          | 1,573,379   | .035  | 55,068     | 96.6                                | 118,003                        |               |                         | 12,095                      |
| Sangerville .....              | 1,107                        | 581,785     | .170  | 98,903     | 94.1                                | 43,634                         |               | 11,925                  | 31,129                      |
| Sebec .....                    | 325                          | 492,287     | .107  | 52,675     | 98.8                                | 36,922                         | (a)           | (a)                     | (a)                         |
| Shirley .....                  | 174                          | 1,848,390   | .015  | 27,726     | 98.2                                | 138,629                        |               | (a)                     | (a)                         |
| Wellington .....               | 232                          | 150,174     | .110  | 16,519     | 98.7                                | 11,263                         |               |                         | 9,261                       |
| Willimantic .....              | 126                          | 584,360     | .060  | 35,062     | 98.7                                | 43,827                         |               | 6,486                   | 5,790                       |

# SAGadahoc COUNTY

|                  |       |            |      |           |      |           |           |         |         |
|------------------|-------|------------|------|-----------|------|-----------|-----------|---------|---------|
| Arrowsic .....   | 188   | 1,030,095  | .044 | 45,238    | 99.3 | 77,257    |           | 6,414   | 13,076  |
| Bath .....       | 9,679 | 62,756,530 | .045 | 2,824,044 | 97.9 | 4,706,740 | 3,267,246 | 140,070 | 24,928  |
| Bowdoin .....    | 858   | 340,600    | .320 | 108,992   | 92.3 | 25,545    |           | 12,871  | 12,318  |
| Bowdoinham ..... | 1,294 | 7,450,180  | .035 | 260,756   | 92.1 | 558,763   |           | 11,928  | 28,443  |
| Georgetown ..... | 464   | 4,640,450  | .026 | 120,652   | 98.4 | 348,034   | 890       | 11,505  | 56,842  |
| Phippsburg ..... | 1,229 | 2,255,360  | .123 | 277,409   | 94.3 | 169,152   | 15,000    | 69,269  | 5,598   |
| Richmond .....   | 2,168 | 9,264,416  | .037 | 342,784   | 94.4 | 694,831   | 28,307    | 39,436  | 34,991  |
| Topsham .....    | 5,022 | 23,946,925 | .039 | 933,931   | 98.8 | 1,796,019 |           | 19,844  | 156,382 |
| West Bath .....  | 836   | 9,818,419  | .021 | 206,952   | 92.4 | 736,381   | 72,908    | 3,004   | 17,925  |
| Woolwich .....   | 1,710 | 2,999,245  | .116 | 347,912   | 99.2 | 224,943   | 123,454   | 21,221  | 46,066  |



# SOMERSET COUNTY

| Municipality              | Population<br>1970<br>Census | 1973         |             |            | % Total<br>Collections<br>All Years | 7½ %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund            |                             |
|---------------------------|------------------------------|--------------|-------------|------------|-------------------------------------|-----------------------------|---------------|-------------------------|-----------------------------|
|                           |                              | Valuation    | Tax<br>Rate | Commitment |                                     |                             |               | Surplus and/or Deficit* | Appropriated Unappropriated |
| Anson                     | 2,168                        | \$ 5,610,060 | .043        | \$ 241,233 | 122.3                               | \$ 420,755                  | \$ 980        | \$ 44,327               | \$ 21,533                   |
| Athens                    | 592                          | 1,160,362    | .052        | 60,339     | 96.4                                | 87,027                      | 4,000         |                         | 21,704                      |
| Bingham                   | 1,254                        | 8,764,305    | .025        | 219,108    | 98.8                                | 657,347                     | 313,547       | 7,870                   | 13,174                      |
| Brighton Plantation       | 58                           | 217,279      | .066        | 14,340     | 99.5                                | 16,296                      |               | 7,246                   | 7,023                       |
| Cambridge                 | 281                          | 427,800      | .070        | 29,946     | 94.3                                | 32,085                      |               | 9,537                   | 6,314                       |
| Canaan                    | 904                          | 5,060,715    | .020        | 101,214    | 103.4                               | 379,554                     | 592           | 1,033                   | 53,927                      |
| Caratunk Plantation       | 96                           | 315,242      | .065        | 20,491     | 118.1                               | 23,643                      |               | 354                     | 12,004                      |
| Cornville                 | 623                          | 1,168,610    | .059        | 68,948     | 97.3                                | 87,646                      | 32,000        | 510                     | 29,018                      |
| Dennistown Plantation     | 48                           | 208,863      | .082        | 17,127     | 99.1                                | 15,665                      |               | 3,721                   | 4,315                       |
| Detroit                   | 663                          | 3,436,978    | .028        | 96,235     | 99.5                                | 257,773                     |               | 248                     | 38,456                      |
| Embden                    | 418                          | 1,236,412    | .102        | 126,114    | 100.2                               | 92,731                      |               | 13,730                  | 34,555                      |
| Fairfield                 | 5,684                        | 25,154,740   | .034        | 855,261    | 96.6                                | 1,886,606                   | 56,500        | 55,843                  | 147,731                     |
| Harmony                   | 650                          | 541,675      | .080        | 43,334     | 97.3                                | 40,626                      |               | 10,984                  | 20,360                      |
| Hartland                  | 1,414                        | 3,462,945    | .078        | 270,110    | 96.9                                | 259,721                     |               | 29,658                  | 25,068                      |
| Highland Plantation       | 23                           | 75,440       | .205        | 15,465     | 98.3                                | 5,658                       |               | 6,095                   | 1,759                       |
| Jackman                   | 848                          | 4,151,272    | .032        | 132,841    | 97.5                                | 311,345                     | 13,420        | 22,281                  | 17,913                      |
| Madison                   | 4,278                        | 4,373,685    | .144        | 629,811    | 135.5                               | 328,026                     | 26,135        | 8,588*                  | 85,218                      |
| Mercer                    | 313                          | (a)          | (a)         | (a)        | (a)                                 | (a)                         | (a)           | (a)                     | (a)                         |
| Moose River               | 255                          | 1,973,575    | .019        | 37,498     | 99.8                                | 148,018                     |               | 8,581                   | 15,898                      |
| Moscow                    | 586                          | 3,014,227    | .092        | 277,309    | 100.0                               | 226,067                     | 36,575        | 7,795                   | 31,429                      |
| New Portland              | 559                          | 1,001,990    | .077        | 77,153     | 95.0                                | 75,149                      |               | 4,221                   | 31,903                      |
| Norridgewock              | 1,964                        | 1,220,480    | .184        | 224,568    | 95.7                                | 91,536                      |               | 18,610                  | 26,355                      |
| Palmyra                   | 1,104                        | 788,780      | .124        | 97,809     | 91.0                                | 59,158                      |               | 3,748*                  | 56,142                      |
| Pittsfield                | 4,274                        | 31,415,410   | .0275       | 863,924    | 91.2                                | 2,356,156                   | 753,248       | 46,279*                 | 46,279*                     |
| Pleasant Ridge Plantation | 116                          | 3,247,200    | .064        | 207,821    | 100.0                               | 243,540                     |               | 23,207                  | 19,371                      |
| Ripley                    | 297                          | 1,107,144    | .032        | 35,429     | 95.4                                | 83,035                      |               | 353                     | 9,682                       |
| St. Albans                | 1,041                        | 1,093,590    | .146        | 159,664    | 94.9                                | 82,010                      | 24,868        | 3,147                   | 29,437                      |
| Skowhegan                 | 7,601                        | 31,259,010   | .050        | 1,562,950  | 94.5                                | 2,344,426                   | 769,000       | 5,358*                  | 246,337                     |
| Smithfield                | 527                          | 758,593      | .140        | 106,203    | 99.0                                | 56,894                      |               | 563                     | 16,983                      |
| Solon                     | 712                          | 1,021,555    | .120        | 122,587    | 97.7                                | 76,617                      | 25,200        | 24,000                  | 29,062                      |
| Starks                    | 323                          | 427,223      | .105        | 44,859     | (a)                                 | 32,042                      | 8,324         | 10,936                  | 4,149                       |
| The Forks Plantation      | 45                           | 340,623      | .065        | 22,141     | 101.0                               | 25,547                      | 88            | 3,729                   | 12,672                      |
| West Forks Plantation     | 74                           | 1,296,380    | .14         | 18,150     | 96.8                                | 97,229                      | 9             | 64                      | 11,570                      |

# WALDO COUNTY

|         |       |            |       |           |      |           |         |        |         |
|---------|-------|------------|-------|-----------|------|-----------|---------|--------|---------|
| Belfast | 5,957 | 51,214,300 | .0248 | 1,270,115 | 94.4 | 3,841,073 | 655,246 | 20,025 | 171,030 |
| Belmont | 349   | 1,655,530  | .023  | 38,077    | 94.4 | 124,165   |         | 2,797  | 25,023  |
| Brooks  | 751   | 517,945    | .156  | 80,799    | 85.8 | 38,846    |         |        | 47,155  |
| Burnham | 802   | 6,858,925  | .0235 | 161,188   | 91.2 | 514,419   | 25,000  | 5,503  | 40,302  |

# WALDO COUNTY - Continued

| Municipality           | Population<br>1970<br>Census | 1973<br>Tax |       |            | % Total<br>Collections<br>All Years | 7½ %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------------|------------------------------|-------------|-------|------------|-------------------------------------|-----------------------------|---------------|---|----------------|
|                        |                              | Valuation   | Rate  | Commitment |                                     |                             |               | Appropriated                            | Unappropriated |
| Frankfort .....        | 620                          | \$ 494,801  | .118  | \$ 58,387  | 94.9                                | \$ 37,110                   |               | \$ 12,210                               | \$ 75,055      |
| Freedom .....          | 373                          | 259,085     | .150  | 38,863     | 92.7                                | 19,431                      | 7,822         |   | 19,888         |
| Islesboro .....        | 421                          | 1,533,010   | .134  | 205,423    | 99.7                                | 114,976                     |               | 19,199                                  | 83,517         |
| Jackson .....          | 217                          | 294,030     | .091  | 26,757     | 95.9                                | 22,052                      | 1,122         | 2,850*                                  | 7,266          |
| Knox .....             | 443                          | 937,395     | .076  | 71,242     | 98.8                                | 70,305                      | 3             | 1,063                                   | 21,674         |
| Liberty .....          | 515                          | 784,612     | .145  | 113,795    | 86.0                                | 58,846                      |               | 18,408                                  | 30,562         |
| Lincolnvile .....      | 955                          | 18,241,530  | .0094 | 171,470    | 99.0                                | 1,368,115                   |               | 5,080                                   | 23,532         |
| Monroe .....           | 478                          | 1,569,173   | .060  | 94,150     | 95.1                                | 117,688                     |               | 28,160                                  | 14,925         |
| Montville .....        | 430                          | 285,245     | .280  | 79,868     | 98.5                                | 21,393                      | 16,703        | 1,632                                   | 11,792         |
| Morrill .....          | 410                          | 645,035     | .072  | 46,443     | 98.2                                | 48,377                      | 4,132         | 3,170                                   | 5,988          |
| Northport .....        | 744                          | 2,185,410   | .076  | 166,091    | 96.3                                | 163,906                     | 2,421         | 6,219                                   | 60,344         |
| Palermo .....          | 645                          | 1,048,440   | .10   | 104,844    | 91.8                                | 78,633                      | 57,000        | 24,661                                  | 18,125         |
| Prospect .....         | 358                          | 462,215     | .092  | 42,524     | 107.6                               | 34,666                      |               | 4,431                                   | 20,229         |
| Searsmont .....        | 624                          | 1,217,980   | .108  | 131,542    | 96.8                                | 91,348                      |               | 4,257                                   | 35,391         |
| Searsport .....        | 1,951                        | 17,359,080  | .032  | 555,490    | 85.2                                | 1,301,931                   | 48,997        | 19,135                                  | 146,048        |
| Stockton Springs ..... | 1,142                        | 2,633,400   | .060  | 158,004    | 87.4                                | 197,505                     | 1,038         | 5,223                                   | 49,374         |
| Swanville .....        | 487                          | 748,330     | .093  | 69,595     | 101.4                               | 56,125                      | 40            |   | 18,169         |
| Thorndike .....        | 439                          | 612,995     | .094  | 57,622     | 124.7                               | 45,975                      |               | 591                                     | 31,028         |
| Troy .....             | 543                          | 983,615     | .073  | 71,804     | 87.5                                | 73,771                      |               | 5,813                                   | 15,092         |
| Unity .....            | 1,280                        | 2,392,200   | .072  | 172,238    | 97.3                                | 179,415                     | 557           |   | 31,827         |
| Waldo .....            | 431                          | 350,132     | .130  | 45,517     | 92.0                                | 26,260                      | 40            | 14,917                                  | 261            |
| Winterport .....       | 1,963                        | 3,042,297   | .086  | 261,638    | 93.1                                | 228,172                     | 31            | 55,355                                  | 112,453        |

# WASHINGTON COUNTY

|                            |       |            |      |         |       |           |         |        |        |
|----------------------------|-------|------------|------|---------|-------|-----------|---------|--------|--------|
| Addison .....              | 773   | 836,020    | .104 | 87,261  | 94.8  | 62,702    |         |        | 32,687 |
| Alexander .....            | 169   | 512,222    | .086 | 44,051  | 94.3  | 38,417    | 1,871   | 9,138  | 4,732  |
| Baileyville .....          | 2,167 | 23,851,290 | .035 | 834,795 | 100.4 | 1,788,847 | 626,500 | 19,226 | 66,012 |
| Baring Plantation .....    | 181   | 390,086    | .062 | 24,185  | 97.5  | 29,256    | 536     | 4,984  | 4,283  |
| Beals .....                | 663   | 1,548,315  | .045 | 69,674  | 103.6 | 116,124   | 10      | 7,156  | 4,773  |
| Beddington .....           | 32    | (a)        | (a)  | (a)     | (a)   | (a)       | (a)     | (a)    | (a)    |
| Calais .....               | 4,044 | 33,500,000 | .028 | 938,000 | 88.5  | 2,512,500 | 616,145 | 28,033 | 42,135 |
| Centerville .....          | 19    | 220,700    | .063 | 13,904  | 100.0 | 16,553    |         | 1,448  | 6,066  |
| Charlotte .....            | 199   | 573,535    | .063 | 36,133  | 98.2  | 43,015    | 1,619   | 9,490  | 9,986  |
| Cherryfield .....          | 771   | 1,569,990  | .066 | 103,619 | 97.3  | 117,749   | 9,433   | 32,331 | 519    |
| Codyville Plantation ..... | 45    | 140,838    | .067 | 9,436   | 99.7  | 10,563    | 3,781   |        | 11,417 |
| Columbia .....             | 162   | 391,740    | .071 | 27,814  | 95.9  | 29,381    |         |        | 19,242 |
| Columbia Falls .....       | 367   | 415,167    | .101 | 41,932  | 95.6  | 31,138    | (a)     | (a)    | (a)    |
| Cooper .....               | 88    | 318,160    | .083 | 26,407  | 96.5  | 23,862    |         | 1,374  | 7,713  |
| Crawford .....             | 74    | 81,360     | .186 | 15,133  | 98.8  | 6,102     | 1,200   | 4,691  | 2,932  |

# WASHINGTON COUNTY - Continued

| Municipality                       | Population<br>1970<br>Census | 1973<br>Tax |        |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------------------------|------------------------------|-------------|--------|------------|-------------------------------------|--------------------------------|---------------|---|----------------|
|                                    |                              | Valuation   | Rate   | Commitment |                                     |                                |               | Appropriated                            | Unappropriated |
| Cutler .....                       | 588                          | \$ 485,484  | .090   | \$ 43,694  | 102.2                               | \$ 36,411                      |               | \$ 1,151                                | \$ 14,146      |
| Danforth .....                     | 794                          | 1,019,430   | .074   | 75,438     | 94.0                                | 76,457                         |               | 275                                     | 34,830         |
| Deblois .....                      | 20                           | 80,267      | .120   | 9,652      | 100.0                               | 6,020                          | \$ 1,400      | 2,891                                   | 4,853          |
| Dennysville .....                  | 278                          | 556,380     | .046   | 25,593     | 103.4                               | 41,729                         |               | 7,913                                   | 23,887         |
| East Machias .....                 | 1,057                        | 2,835,880   | .031   | 87,912     | 96.9                                | 212,691                        | 85,000        | 18,359                                  | 22,306         |
| Eastport .....                     | 1,989                        | 7,891,223   | .048   | 378,779    | 93.3                                | 591,842                        | 178,502       | 23,360*                                 | 49,638         |
| Grand Lake Stream Plantation ..... | 186                          | 444,060     | .081   | 35,969     | 99.2                                | 33,305                         | 41            | 7,023                                   | 9,104          |
| Harrington .....                   | 553                          | 583,900     | .128   | 74,739     | 93.5                                | 43,793                         |               | 765                                     | 13,759         |
| Jonesboro .....                    | 448                          | 871,364     | .069   | 60,124     | 95.8                                | 65,352                         |               | 10,449                                  | 8,784          |
| Jonesport .....                    | 1,326                        | 2,021,749   | .065   | 131,414    | 96.4                                | 151,631                        | 7,000         | 27,902                                  | 31,151         |
| Lubec .....                        | 1,949                        | 5,657,060   | .041   | 231,939    | 97.2                                | 424,280                        | 17,144        | 33,141                                  | 30,145         |
| Machias .....                      | 2,441                        | 13,551,090  | .0245  | 332,004    | 98.1                                | 1,016,331                      | 258,600       | 102,471                                 | 24,059         |
| Machiasport .....                  | 887                          | 1,847,536   | .046   | 94,986     | 97.6                                | 138,565                        |               | 2,398                                   | 23,376         |
| Marshfield .....                   | 227                          | 259,310     | .102   | 26,450     | 101.3                               | 19,448                         |               | 42                                      | 3,471          |
| Meddybemps .....                   | 76                           | 217,290     | .078   | 16,953     | 92.6                                | 16,297                         |               | 8,103                                   | 3,884          |
| Milbridge .....                    | 1,154                        | 3,372,100   | .045   | 151,745    | 96.4                                | 252,908                        | 116,243       | 866*                                    | 11,549         |
| Northfield .....                   | 57                           | (a)         | (a)    | (a)        | (a)                                 | (a)                            | (a)           | (a)                                     | (a)            |
| Pembroke .....                     | 700                          | 1,461,300   | .060   | 87,678     | 96.3                                | 109,597                        | 4,278         | 11,680                                  | 10,737         |
| Perry .....                        | 878                          | 3,857,475   | .019   | 73,292     | 101.7                               | 289,311                        |               | 26,583                                  | 11,807         |
| No. 14 Plantation .....            | 29                           | 317,265     | .035   | 11,104     | 100.3                               | 23,795                         |               | 7,499                                   | 8,305          |
| No. 21 Plantation .....            | 83                           | 149,800     | .143   | 21,421     | 99.7                                | 11,235                         |               | 2,662                                   | 8,233          |
| Princeton .....                    | 956                          | 1,136,145   | .112   | 127,248    | 97.9                                | 85,211                         | 3,022         | 11,252                                  | 23,628         |
| Robbinston .....                   | 396                          | 939,076     | .052   | 48,832     | 96.9                                | 70,431                         |               | 6,397                                   | 16,647         |
| Roque Bluffs .....                 | 153                          | 115,825     | .299   | 34,632     | 99.7                                | 8,687                          | 29            | 2,025                                   | 8,346          |
| Steuben .....                      | 697                          | 5,144,623   | .026   | 133,760    | 94.9                                | 385,847                        | 65,400        | 11,463                                  | 12,550         |
| Talmadge .....                     | 25                           | 132,555     | .033   | 4,374      | 98.6                                | 9,942                          |               | 3,212                                   | 4,976          |
| Topsfield .....                    | (a)                          | 744,570     | .032   | 23,826     | 98.2                                | 55,843                         | 251           |   | 13,948         |
| Vanceboro .....                    | 263                          | 331,195     | .152   | 50,342     | 94.6                                | 24,840                         | 415           | 11,465                                  | 10,368         |
| Waite .....                        | 70                           | 154,311     | .100   | 15,431     | 97.4                                | 11,573                         |               | 2,143                                   | 6,976          |
| Wesley .....                       | 110                          | 167,626     | .01777 | 29,636     | 97.9                                | 12,572                         |               | 1,362                                   | 12,002         |
| Whiting .....                      | 269                          | 1,013,059   | .028   | 28,366     | 98.9                                | 75,979                         |               | 350*                                    | 7,137          |
| Whitneyville .....                 | 155                          | 180,455     | .132   | 23,820     | 90.6                                | 13,534                         |               | 1,027*                                  | 13,117         |

# YORK COUNTY

|                 |        |            |      |           |       |           |           |         |         |
|-----------------|--------|------------|------|-----------|-------|-----------|-----------|---------|---------|
| Acton .....     | 697    | 1,409,373  | .126 | 177,581   | 99.0  | 105,703   |           | 41,239  | 10,882  |
| Alfred .....    | 1,211  | 8,220,886  | .026 | 213,743   | 92.7  | 616,566   |           |         | 63,500  |
| Arundel .....   | 1,322  | 9,218,750  | .022 | 202,813   | 87.6  | 691,406   | 69,095    | 185     | 35,430  |
| Berwick .....   | 3,136  | 5,086,970  | .101 | 513,784   | 95.4  | 381,523   | 828       | 66,369  | 105,407 |
| Biddeford ..... | 19,983 | 85,449,170 | .037 | 3,161,619 | 106.0 | 6,408,688 | 5,849,000 | 57,166* | 910,017 |
| Buxton .....    | 3,135  | 19,981,260 | .032 | 639,400   | 96.3  | 1,498,595 |           | 39,290  | 118,626 |

# YORK COUNTY - Continued

| Municipality            | Population<br>1970<br>Census | 1973<br>Tax |        |            | % Total<br>Collections<br>All Years | 7 1/2 %<br>Legal Debt<br>Limit | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-------------------------|------------------------------|-------------|--------|------------|-------------------------------------|--------------------------------|---------------|---|----------------|
|                         |                              | Valuation   | Rate   | Commitment |                                     |                                |               | Appropriated                            | Unappropriated |
| Cornish .....           | 839                          | \$ 600,965  | .168   | \$ 100,962 | 96.8                                | \$ 45,072                      |               | \$ 10,209                               | \$ 36,155      |
| Dayton .....            | 546                          | 7,064,927   | .020   | 141,299    | 97.8                                | 529,870                        |               | 54,008                                  | 18,607         |
| Eliot .....             | 3,497                        | 18,565,926  | .02725 | 505,921    | 97.9                                | 1,392,444                      | \$ 923        | 15,953                                  | 37,020         |
| Hollis .....            | 1,560                        | 10,087,970  | .032   | 332,815    | 93.7                                | 756,598                        |               | 26,174                                  | 71,283         |
| Kennebunk .....         | 5,646                        | 52,142,090  | .027   | 1,407,836  | 92.1                                | 3,910,657                      | 141,333       | 22,621                                  | 285,983        |
| Kennebunkport .....     | 2,160                        | 12,721,100  | .0576  | 732,735    | 84.4                                | 954,082                        |               | 77,781                                  | 199,303        |
| Kittery .....           | 11,028                       | 50,832,500  | .0299  | 1,519,892  | 98.9                                | 3,812,438                      | 889,682       | 231,479                                 | 123,813        |
| Lebanon .....           | 1,983                        | 9,829,960   | .036   | 353,879    | 78.4                                | 737,247                        | 92,150        | 23,561                                  | 67,310         |
| Limerick .....          | 963                          | 2,361,720   | .112   | 264,513    | 104.6                               | 177,129                        | 23,595        | 54,124                                  | 49,040         |
| Limington .....         | 1,066                        | 681,885     | .0274  | 186,836    | 95.0                                | 51,141                         | 229           | 438                                     | 50,234         |
| Lyman .....             | 864                          | 2,293,175   | .082   | 188,040    | 95.0                                | 171,988                        |               | 3,082                                   | 48,411         |
| Newfield .....          | 458                          | 2,057,240   | .056   | 115,205    | 97.4                                | 154,293                        |               | 8,741                                   | 9,273          |
| North Berwick .....     | 2,224                        | 19,009,939  | .029   | 551,288    | 120.4                               | 1,425,745                      | 156,600       | 20,494                                  | 88,588         |
| Old Orchard Beach ..... | 5,404                        | 49,901,450  | .035   | 1,746,551  | 92.1                                | 374,261                        | 2,599,357     | 2,074,841                               | 222,902        |
| Parsonsfield .....      | 971                          | 6,436,356   | .340   | 218,836    | 123.6                               | 482,727                        | 8,620         | 71,651                                  | 40,502         |
| Saco .....              | 11,678                       | 71,049,492  | .0383  | 2,721,196  | 96.7                                | 5,328,712                      | 2,544,383     | 53,193                                  | 395,788        |
| Sanford .....           | 15,812                       | 109,456,915 | .031   | 3,393,164  | 87.8                                | 8,209,269                      | 2,680,000     | 109,238                                 | 954,796        |
| Shapleigh .....         | 559                          | 10,108,528  | .027   | 272,930    | 99.5                                | 758,140                        |               | 55,445                                  | 17,738         |
| South Berwick .....     | 3,488                        | 12,099,650  | .034   | 411,388    | 98.3                                | 907,474                        | 8             |   | 142,465        |
| Waterboro .....         | 1,208                        | 13,813,090  | .022   | 303,888    | 109.3                               | 1,035,982                      |               | 46,617                                  | 104,592        |
| Wells .....             | 4,448                        | 16,820,295  | .1015  | 1,669,681  | 99.9                                | 1,261,522                      | 282,500       | 136,899                                 | 117,667        |
| York .....              | 5,690                        | 36,580,270  | .0388  | 1,419,314  | 98.1                                | 2,743,520                      | 45,565        | 28,446                                  | 172,299        |

(a) Information not available.

\* Denotes red figure.











