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**Fifty-sixth Report of the State Auditor : for Period July 1, 1974 -
June 30, 1975**

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56TH REPORT

OF THE

STATE AUDITOR

FOR THE PERIOD

JULY 1, 1974

JUNE 30, 1975





FIFTY-SIXTH 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 1010.1

**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 56th Annual Report of the State Auditor for the fiscal year ended June 30, 1975. 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, 1975 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, 1975 may be found in the Annual Report of the State Controller.

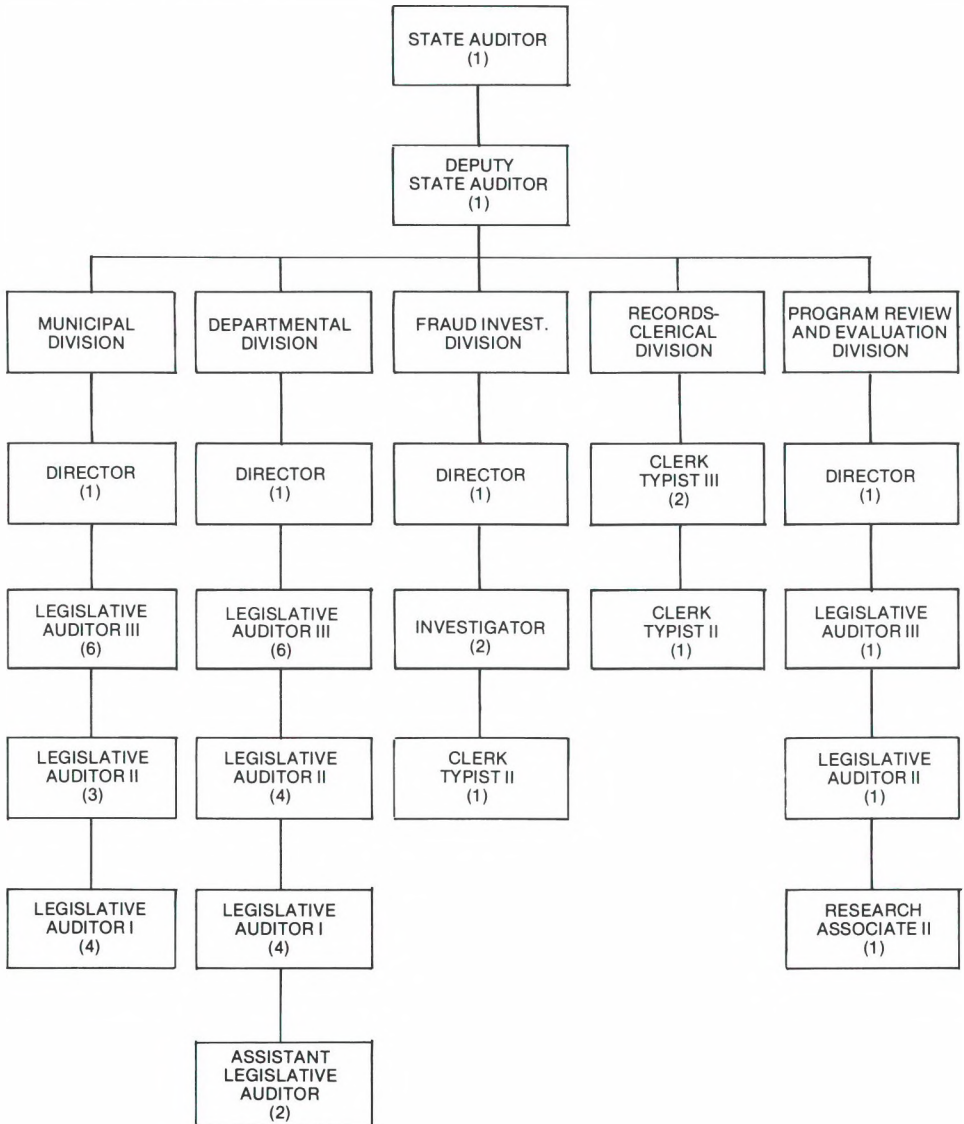
I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State officials for their cooperation with this department.

Respectfully submitted,



State Auditor

**STATE DEPARTMENT OF AUDIT
TABLE OF ORGANIZATION
June 30, 1975**



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.

7. Fraud Investigation . . . To investigate reported incidents or acts of 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.

8. Program Review and Evaluation . . . The State Auditor, through the Program Review and Evaluation Division, shall review and analyze the results of government programs and activities carried on under existing law, including the making of cost benefit studies, when ordered by both Houses of the Legislature, or upon his own initiative, or by order of the Legislative Council, or when requested by the Joint Standing Committee on Performance Audit.

**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
- 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, 1975

	Personal Services	Capital	All Other	Total
General Fund:				
Departmental	\$233,757	\$ 382	\$13,939	\$248,078
Fraud Investigation	46,796	118	8,904	55,818
Program Review and Evaluation	28,353	1,999	944	31,296
	<u>308,906</u>	<u>2,499</u>	<u>23,787</u>	<u>335,192</u>
Special Revenue:				
Municipal	206,460	1,050	39,355	246,865
Total	<u>\$515,366</u>	<u>\$3,549</u>	<u>\$63,142</u>	<u>\$582,057</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 1974-75 fiscal year are as follows:

State Departments	82
Institutions	12
Vocational Schools	7
Quasi-Independent Agencies	2
Examining Boards	39
Public Administrators	16
Total	<u>158</u>

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

Capital Equipment	25%
Travel Advances	8%
Supply Inventories	6%
Vouchers and Expense Accounts	4.5%
Vacation and Sick Leave Records	4%
All Other	14.5%

The following summarization of fifty five 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:

Aeronautics '74

1. Equipment records not kept current.

Archives '74

2. Equipment records not in condition to audit.

Baxter State Park '74

3. Records not reconciled with official records in Business Office.

Health and Welfare '74

4. Unlocated capital equipment.

Highway Garage '74

5. Compliance with the Bureau of Public Improvements letter of May 24, 1972 regarding the "adjustment out" of equipment items, \$50.00 or under.

Maine Sardine Council '74

6. Several items on loan to canning companies without proper documentation.

Indian Affairs '74

7. No equipment records for 1973-74 fiscal year.

Industrial Accident Commission '74

8. Continuing and quarterly reports not completed.

Inland Fisheries and Wildlife '74

9. No postings to detail cards since 6-30-72.

Bureau of Public Improvements '74

10. Backlog of agencies submission of capital equipment records to Bureau of Public Improvements.
11. Unauthorized capital equipment purchases.

Bureau of Property Tax '74

12. Inadequate records.

Department of Public Safety '74

13. Consolidation of records.

Bureau of Purchases '74

14. Miscodings.

Supreme Judicial and Superior Courts '74

15. Installation of records not completed.

Taxation '74

16. Only one signature on Equipment Adjustment Slips.

Bangor Mental Health Institute '74

17. Adjustment of capital equipment costs.
18. Sale of equipment to employee.

Elizabeth Levinson Center '74

19. Control files in Business Office do not reflect true inventory.
20. Supplies coded as equipment.

Men's Correctional Center '74

21. Equipment purchases from Inmates Welfare Fund not recorded on Agency records.

Kennebec Valley Vocational Technical Institute '74

22. Bureau of Public Improvements not given list of equipment involved.
23. Computer run should be divided into equipment and supplies.

TRAVEL ADVANCES**Audit Findings And Recommendations Pertain To The Following:****Bureau of Geology '74**

1. Numerous occasions whereby advances were not settled within seven working days.

Lottery '75

2. Ten out of twelve not settled on time.

Manpower Affairs '74

3. One over three weeks and one over two months.

Indian Affairs '74

4. Not settled until 17, 23, 32 and 37 days lapsed.

Alcoholic Beverages '74

5. One settled after 24 days.

Augusta Mental Health Institute '74

6. Not settled until 11, 12, 38, 48, 49, 65 days lapsed.

SUPPLY INVENTORY**Audit Findings And Recommendations Pertain To The Following:****Baxter State Park '74**

1. Records not posted currently.

Law and Legislative Reference Library '74

2. Inadequate records.

Bureau of Public Improvements '74

3. Discrepancies noted in supply and gasoline inventories at the Maintenance Building.

Bangor Mental Health Institute '74

4. Plumbing, heating and electrical supplies be controlled in the same manner as other supplies.

Elizabeth Levinson Center '74

5. Clothing records not being maintained.
6. Control over storeroom. Re. Night shift.
7. Plastic can liners vary in price from the same suppliers.

Pineland Center '75

8. Inventory values on laboratory supplies, drugs, gasoline, oil, repair parts and supplies not available for 6-30-75.

Northern Maine Vocational Technical Institute '74

9. Institutional supplies records be instituted immediately.

VACATION AND SICK LEAVE RECORDS

Audit Findings And Recommendations Pertain To The Following:

Commerce and Industry '74

1. Many errors in addition and subtraction.
2. Time taken off not posted.
3. Some employees allowed to accumulate vacation in excess of allowable amount.
4. Numerous weekly time slips for individual employees were not approved by supervisor.

Bureau of Geology '74

5. No adequate records on two classified personnel.

Lottery '75

6. Very poor recording.

VOUCHERS AND EXPENSE ACCOUNTS

Audit Findings And Recommendations Pertain To The Following:

Personnel '74

1. Duplicate payments.

Bureau of Public Improvements '74

2. Expense accounts not submitted monthly.

Attorney General '74

3. Lack of control over reviewing and authorizing payment of bills.

ALL OTHER

Audit Findings And Recommendations Pertain To The Following:

Attorney General '74

1. Deposits not made promptly.

Commerce and Industry '74

2. Pre-Numbered Receipts.
3. Account due for booth rental.
4. Advertising agency contract.
5. Federal Grants.

Bureau of Geology '74

6. Revolving Fund.

Indian Affairs '74

7. Encumbrance records not maintained.

Secretary of State '74

8. Encumbrance records not being reconciled to Controllers Records.

Inland Fisheries and Wildlife '74

9. Depositing of Lake Survey cash receipts.

Bureau of Parks and Recreation '74

10. Personal checks in daily cash receipts.
11. Apparent theft.

Bureau of Property Taxation '74

12. Wild Land Taxes Receivable — Detail vs. Control Cards.
13. Error in computation of the 1974 personal property tax assessment.
14. Lack of formal ledger card for Wild Lands Suspense Account (Miscellaneous).
15. Daily payments to Treasurer of State.

Police '74

16. Segregation of activities.

Purchases '75

17. Reserve for Depreciation not yet established.
18. Unreconciled variance noted in Due From Other Funds.
19. Discrepancies noted in United Parcel Service payment procedures.

Secretary of State — Motor Vehicle '74

20. Relocation of cash receipts records.
21. Review of protested checks.

Taxation '74

22. Misfiled or lost cigarette distributors bond.
23. Bond limit on sale of stamps exceeded.
24. Guarantee deposits.
25. Corporate Franchise tax detail ledger cards not reconciled to bureau control records.
26. Motor Carrier Road Tax — missing ledger card and folder.
27. Inheritance Tax assessed twice.
28. Sales tax field audit assessment posted to wrong account.
29. Consider preparing projections on out-of-state misplaced tax.
30. Inheritance Tax — Use of cards when corporate returns are removed from files.
31. Federal matching tapes.
32. Elderly Householders Tax and Rent Refund Act — perform additional verification.

Augusta Mental Health Institute '74

33. Patients Benefit Fund.

Bangor Mental Health Institute '74

34. Gasoline Credit Cards not accounted for.

Elizabeth Levinson Center '74

35. Benefit Fund not reconciled to bank statement.

Pineland Center '75

- 36. Patients funds in Halls not properly accounted for.

Central Maine Vocational Technical Institute '74

- 37. Handling of Cash.
- 38. Billing of Tuition.
- 39. Scholarship Grants.

Kennebec Valley Vocational Technical Institute '74

- 40. Accounts Receivable not reconciled.
- 41. Accounts Receivable over 1 year old should be written off.
- 42. School Orders inappropriately utilized.

Washington County Vocational Technical Institute '74

- 43. Student Activity Fund should be separated from Shilling Memorial Fund.
- 44. Schedule of accounts receivable to be charged off report should be submitted to proper officials for disposition.

Maine School of Practical Nursing — Waterville '74

- 45. Student Activity Ledger Cards.

Section II

PROGRAM REVIEW AND EVALUATION DIVISION

Chapter 792 of the Public Laws of 1974 amended Title V of the Revised Statutes by adding a new section 242-B which serves to create a Program Review and Evaluation Division within the Department of Audit effective July 1, 1974. It is the purpose of the Division "to examine state government programs and their administration to ascertain whether such programs are effective, continue to serve their intended purpose, are conducted in an effective and efficient manner or require modification or elimination, and generally assist the legislature in providing greater control over receipt, disbursement and application of public funds."

Four positions were authorized by the legislation, however, it was more than fifteen months before all the positions could be filled. A summary of position titles and the dates individual staff members began employment is as follows:

Director	July 1, 1974
Legislative Auditor II	November 18, 1974
Legislative Auditor III	April 28, 1975
Research Associate II	October 6, 1975

One major evaluation effort has been completed and concerns the AFDC Absent Parent Support Program. This study was completed in October 1975 and submitted to the Legislative Performance Audit Committee.

Several other projects of somewhat lesser magnitude have been undertaken, completed and the results published since the formation of the Division. These projects included an evaluation of the use of a special additional appropriation to the Department of Commerce and Industry, as well as a financial examination of the campaign financing of the 1974 gubernatorial election. It is believed that all of the experience gained to date will be of considerable value in further improving the techniques of conducting and reporting evaluative studies.

At the present time, three separate projects are underway at the initiation of the State Auditor. Each is being conducted, primarily, by a different member of the staff. As the situation requires, however, staff members adjust to assist the others. In this way it is felt that the small staff can make the best utilization of available time. The three studies are as follows:

1. Work Incentive Program (WIN) — measuring the success rate and dollar value of placing AFDC recipients in gainful employment.
2. Instructional Television — measuring the rate of current usage, teacher interest and determining the most desirable methods of delivery.
3. State Publicity, Promotion and Public Relations Activities — measuring present system for cost and efficiency and examining feasibility of

consolidation into a single administrative unit.

Results of all studies will be published by the State Auditor and, in most situations, released through the Legislative Performance Audit Committee.

Section III

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 or 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, 1974, the beginning of the Division's third fiscal year of operations, the pending case count stood at three hundred eighty six (386) cases which are under investigation. During the year this division received an additional one hundred seventy one (171) complaints. Thirty six (36) cases were closed leaving a case load of five hundred twenty one (521).

The greater majority of those cases involved the AFDC category of assistance. The majority of the complaints involved allegations in the following areas:

- a) failure to report all, or part of received income.
- b) failure to report all assets, real and personal.
- c) making false statements material to eligibility (namely, failure to report the return of the husband to the household when separation was the basis of the grant).

- d) receiving aid for a person or persons not in the home.
- e) receiving multiple aid payments from two states simultaneously and receiving assistance after leaving the state without apparent intention of returning.
- f) forgeries or lost or stolen assistance checks.
- g) false verification of housekeeping, work related or child care expenses.

The number of confrontations was slightly less this year from last year due primarily to lack of travel funds and also because of the fact the Division broadened its scope of investigations to enter into the area of provider fraud (possible fraudulent action involving doctors, dentists, hospitals, nursing homes, drug stores, etc.).

The total amount of cash recovered this fiscal year was \$62,703.00. This is compared to \$18,924.00 and \$24,154.00 in our first two fiscal years respectively. In addition to the actual cash recovered, restitution indebtedness consisting primarily of monthly restitution agreements amounted to \$72,970.00 as compared to \$80,460.00 in our last fiscal year.

Seven (7) cases were submitted to the Attorney General's Office, six (6) involving AFDC and one (1) involving Medical Assistance or Title XIX funds.

Cases currently in the Attorney General's Office involve approximately \$13,000 in signed notes on which recipients have defaulted plus an estimated \$50,000 in alleged fraudulent assistance or medical assistance grants in which a court could order restitution from the parties involved as well as assess possible fines or confine the party to jail in the event they are judged guilty.

Investigation of pending cases plus the cases received this fiscal year involved over 50,000 miles of travel in addition to tremendous amounts of man hours of investigative work.

ADMINISTRATIVE COMMENT

The accomplishments of this Division during the year were achieved despite the fact that total expenditures for travel related expenses were less than \$7,400 for the fiscal year which when broken down into a weekly component shows an average of \$142.00 per week for complete Statewide operations for the entire Division. As travel is the basic investigative tool of the Division it is evident that overall results are, and will be, proportionally dependent upon travel expense allocations.

Basing our conclusions on three years of past experience in relation to travel expense required for Division operations we again state that by limiting or curtailing this item in the budget the State is in essence not only failing to utilize the full potentialities of the Division but is in effect reducing the effectiveness of the Division in those areas in which travel funds are being used in furtherance of its business.

AUDIT REPORT COMMENTARY

Commentary taken from selected completed audit reports covering the fiscal year ended June 30, 1974 or June 30, 1975 is presented, as examples, for the readers' information.

DEPARTMENT OF EDUCATIONAL AND CULTURAL SERVICES

CENTRAL MAINE VOCATIONAL TECHNICAL INSTITUTE

JUNE 30, 1974

The Institute is conducted under the authority of the Maine Board of Education to promote specialized training for persons who desire to train for service in vocational and technical trades, industry or commerce.

The fiscal operations of the Institute are segregated into three accounting designations; general fund, special revenue fund and construction and improvements and repairs. Special revenue and construction and improvements and repairs 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 Fund	Special Revenue Fund	Construction and Improvements and Repairs	Total
Total Available Funds	<u>\$1,051,352</u>	<u>\$111,059</u>	<u>\$675,642</u>	<u>\$1,838,053</u>
Total Expenditures	\$ 984,675	\$ 83,032	\$410,730	\$1,478,437
Balance — June 30:				
Lapsed	14,382			14,382
Carried	<u>52,295</u>	<u>28,027</u>	<u>264,912</u>	<u>345,234</u>
	<u>\$1,051,352</u>	<u>\$111,059</u>	<u>\$675,642</u>	<u>\$1,838,053</u>

Available Funds. . . Funds available to finance general fund activities were comprised of adjusted balances brought forward totaling \$56,311 and legislative appropriations of \$1,075,041 less authorized transfers to other schools totaling \$80,000.

Funds available to finance special revenue accounts were comprised of \$21,716 in balances brought forward and revenue totaling \$55,579.

Monies available for construction and improvements and repairs amounted to \$675,642 and consisted of \$396,742 in balances brought forward, legislative appropriations of \$73,900 and revenue of \$205,000 received from the sale of securities for the construction of a dormitory addition.

Expenditures. . . Expenditures for general fund accounts totaled \$984,675, an increase of \$159,572 as compared with the previous year. Expenditures were classified as follows:

Personal Services	\$700,768
Capital Expenditures	40,208
All Other	<u>243,699</u>
Total	<u>\$984,675</u>

Expenditures charged to special revenue accounts totaled \$83,032. The major portion of these expenditures were for Adult Education.

Expenditures for construction and improvements and repairs amounted to \$410,730 of which \$46,374 represented expenditures on the Vehicle Storage Building, \$115,174 on the new Laboratory Wing, and \$242,868 on the Dormitory addition.

STUDENT HOUSING AND DINING FACILITIES

Statutory requirements demand, when student housing and dining facilities are constructed from the proceeds of bond issues, that a sufficient amount be charged for rooms and meals to cover the liquidation of the bond issue including interest payments.

Revenue derived from the rent of rooms and sale of meals credited to the debt accounts amounted to \$13,004 for the fiscal year.

UNDEDICATED REVENUE

Undedicated revenue credited to the General Fund of the State amounted to \$134,649 and was comprised primarily of revenue derived from tuition fees and sale of meals. An increase of \$15,306 in revenue was due principally to the rise in the number of Summer programs.

AGENCY FUNDS

The agency fund balance sheet reflected assets of \$5,955 at June 30, 1974 and consisted of demand cash deposits of \$5,562 and accounts receivable of \$393 due from students.

The institutional activity reserve totaled \$3,328 and represented balances carried forward in the activity accounts.

The unallocated reserve totaled \$2,627 and represented the balance of available funds at June 30, 1974.

Audit Findings and Recommendations. . . Presently there is no control over cash coming in the mail, as the employee who opens the mail simply forwards it to the cashier without recording it. It was recommended that a cash log be maintained in order to obtain a control over cash received by mail.

Attendance records for the first semester of the 1973-74 year were obtained and the names were compared to the tuition billing cards to ascertain that every student had been billed. Of the students enrolling after the registration date, several were billed only weeks later and one student was not billed at all because the business office was unaware of his attendance. There appears to be a lack of communication between the business office and the admissions office.

It is recommended that closer cooperation be effected between these two offices so that the Institute may realize all the revenue to which it is entitled.

Pre-numbered receipt slips were stored in an area to which anyone had access to. It is recommended that these receipts be stored in a place accessible only to authorized personnel.

Since several returned accounts receivable verifications indicated a discrepancy between what the student owed and what the business office reflected, an attempt was made to determine the cause, with the following results:

1. The information on grants to students was late in reaching the business office, delaying the credit to the account.
2. After some grants were approved, there was a lag in time before the business office requested the amount from the sponsoring agency.
3. Some students were billed for two semesters based on the master attendance register when the individual indicated only one semester was taken.

It is recommended that administrative action be taken to insure that the necessary information on grants and attendance be made available and used more readily so that the accounts will be on a current basis.

It was noted that a check had been prepared to forward the unused portion of a scholarship grant to a former student. However, the error was discovered in time, the check was canceled, and the funds were returned to the grant account.

DEPARTMENT OF TRANSPORTATION

STATE HIGHWAY GARAGE

The financial operations of the Garage are segregated from other Department of Transportation activities and are recorded on a working capital fund basis. Revenue credited to Garage accounts result primarily from equipment rentals to the Department of Transportation at rates estimated to cover operating costs.

GENERAL OPERATIONS

The Garage operated at a net loss of \$109,941 for the year and is summarized, on a comparative basis, as follows:

	1974	1973
Operating Income	<u>\$6,353,731</u>	<u>\$5,627,499</u>
Direct Expenses	5,281,358	4,848,134
Indirect Expenses	<u>1,546,420</u>	<u>1,188,565</u>
Total Expenses	6,827,778	6,036,699
Less — Charges for Rental of Equipment Within Garage	<u>190,901</u>	<u>153,360</u>
Net Operating Expense	<u>6,636,877</u>	<u>5,883,339</u>
Net Loss From Operations	283,146	255,840
Other Income	<u>173,205</u>	<u>129,236</u>
Net Profit (Loss)	<u>(\$ 109,941)</u>	<u>(\$ 126,604)</u>

Operating income totaled \$6,353,731. This is an increase of \$726,232 over the previous year and occurred primarily in equipment rentals to the Department of Transportation attributed mainly to two increases in rental rates during the fiscal year. Although the equipment rental rates established by the Department of Transportation were adequate to cover direct expenses, overhead markup was not sufficient to cover all of the indirect expenses.

Direct expenses amounted to \$5,281,358. Indirect expenses amounted to \$2,521,898 and were comprised of stockroom and shop overhead charges. Applied against the stockroom and shop overhead charges was an overhead markup on stock and shop labor amounting to \$975,477 leaving a net indirect expense of \$1,546,420. Charges for equipment within the Garage totaling \$190,901 have been reflected on the statement of operations as a deduction from direct and indirect expenses.

ASSETS, LIABILITIES AND SURPLUS

The current assets totaled \$3,377,945 and consisted of demand cash of \$510,632, time deposits of \$110,000, collateralized time deposits of \$600,000, other accounts receivable of \$613, an amount of \$46,509 due from other funds, inventories of \$2,087,738 and \$22,453 in a suspense account.

Inventories consisted of \$1,875,108 in supplies and \$212,629 in work in progress. The work in progress represented the cost of labor, supplies and rental involving jobs remaining to be completed at June 30. The major portion of these expenses will be charged against autos and working equipment expense when the jobs are completed in the next fiscal year.

The suspense account consisted of job orders, gas, oil, and grease sales to the Department of Transportation that were not billed until after the close of the fiscal year.

Fixed assets consisted of plant and equipment with a book value of \$8,715,207. The reconciliation of the plant and improvements accounts was completed by the State Highway Garage for the period ended June 30, 1974. However, this reconciliation, as well as the reconciliation for the fiscal years ended June 30, 1971, 1972 and 1973 had not been approved by the Bureau of Public Improvements as of the date of audit, February 24, 1975.

Liabilities... Liabilities amounted to \$304,981 and were comprised of accounts payable of \$282,532 which were liquidated in the ensuing year and \$22,453 in billings to other departments which were made after the close of the fiscal year. A contra account was established for the latter amount in the asset section of the balance sheet, namely the suspense account.

Working Capital... Working capital amounted to \$9,883,614 at June 30 and represented an accumulated amount of advances from the General Highway Fund.

Advances during the year consisted of \$236,250 for the purchase of equipment, \$75,000 for the purchase of 10,000 gallon fuel tanks and \$85,000 for the purchase of land for a garage in Ellsworth.

Surplus... The donated surplus of \$1,904,552 represented an estimated value of \$1,000,000 in World War I equipment granted by the Federal Government when the Highway Garage was established in 1921, \$725,000 allocated from the General Highway Fund during the 1966 and 1967 fiscal years for the purchase of equipment and construction of a highway maintenance garage at Caribou, and the balance of \$227,914 representing the book value of tailgate sanders and other equipment turned over to the Garage by the Highway Department Maintenance Division.

The unappropriated surplus of the Garage at June 30 amounted to a deficit of \$48,362, a decrease of \$109,941 as compared with the previous year. The decrease resulted from a loss of operations of \$283,146, offset in part by income from investments of \$77,820, profit on sale of capital assets totaling \$87,615, and insurance and other settlements of \$7,772.

ACTION ON PRIOR YEAR'S RECOMMENDATIONS

Physical Inventory of Stockroom Supplies — Augusta Garage:

It was recommended that additional emphasis be placed on internal controls and procedures of receiving, issuing and maintaining stockroom inventory. An intensive training program encompassing all phases of stock control, i.e., receiving, issuing, inventory, documentation of stock transactions, area security, internal controls, etc., was conducted in June, August and September, 1973. All mechanical stores personnel, supervisors, and other clerical personnel, involved in any phase of the stock activity were required to attend this four hour training session. A continuation of this training program will be conducted in fiscal year 1975.

Returning Replaced Stock Parts to the Stockroom:

It was recommended that a procedure be established of returning stock items to the storeroom at the time of acquisition of new stock. A trial program was initiated to require shop personnel to turn in certain categories of used parts in order to obtain replacement for same.

Gas, Oil and Grease Reports:

It was recommended that necessary steps be taken to implement and assure adequate means and procedures of preparing and processing field stock reports. An automated fuel control system is to be implemented and it is felt that this may eliminate many of the existing deficiencies which have existed in the processing and preparing of the field stock reports.

Reviewing Completed Stock Cards for Mathematical Accuracy Before Filing:

It was recommended that completed stock cards be proved for mathematical accuracy prior to being filed and current stock cards be proved before inventory adjustments are recorded. Instructions have been issued by the proper authority to insure that stock cards will be reviewed for mathematical accuracy prior to filing.

Sale of Equipment to Highway Garage Employees:

Employees have been advised that they must purchase desired items from the commercial firm which bought them from the State of Maine or by direct bid at public auction.

Accelerated Capital Equipment Depreciation Rates:

It was recommended that the capital equipment depreciation program be reviewed to determine that equipment is being depreciated as intended and that salvage values will be retained at the conclusion of the depreciation period.

It was determined that the additions being made and the establishment of new depreciation rates is as intended and a salvage value will be retained at the conclusion of the depreciation period.

MAINE STATE LOTTERY COMMISSION

The Maine State Lottery Commission was established in accordance with Title 8, Chapter 14, Sections 351 through 367, Maine Revised Statutes of 1964, as amended. The State Lotteries shall be under the immediate supervision and direction of the Director of State Lotteries.

Operations... The operations of the Maine State Lottery Commission resulted in a net profit of \$1,199,362 for the fiscal year ended June 30, 1975. A summary of operations is as follows:

Sale of Tickets	\$5,198,395
Less — Cost of Goods Sold	2,751,433
Gross Profit on Sales	2,446,962
Administrative Expenses	1,113,565
Net Gain from Operations	1,333,397
Less — Amortization of start-up costs	177,625
Net Operating Profit	1,155,772
Add:	
Other Income —	
Lottery Licenses	3,784
Investments	39,806
Net Profit from Operations	<u>\$1,199,362</u>

Expenditures... Expenditures totaled \$1,113,565. The major items included \$346,466 in personal services, \$437,341 for contractual services, \$62,426 for professional services, \$116,213 for miscellaneous operating expenses, \$28,829 for depreciation of equipment and \$32,835 for rental of buildings and equipment.

Undedicated Revenue... Revenue credited to the General Fund amounted to \$1,276,079 of which \$78,930 represented one month's revenue for the 1973-74 fiscal year and \$1,197,150 for the twelve months of the current year of operation.

Assets... The assets of the Commission totaled \$705,728 and were comprised of cash, accounts receivable, inventory of supplies, suspense account-debit balances, prepaid expenses, and fixed assets.

Cash... Equity in the State Treasurer's cash and/or investments amounted to \$474,502.

Accounts Receivable... Accounts receivable at June 30, 1975 amounted to \$3,954 and consisted of amounts due from banks and agents for the sale of lottery tickets.

Inventory of Supplies... The inventory of supplies totaled \$130,578 and consisted of lottery tickets in stock.

Suspense Account-Debit Balance... This balance amounted to \$105 and represented unsettled travel advances.

Prepaid Expense... An amount of \$1,219 was due the Department of Transportation-Motor Transport Division and \$159 was due the Bureau of Purchases.

Fixed Assets... The fixed assets consisted of furniture and fixtures and motor vehicle equipment with acquisition values established at \$87,304. A depreciation of \$27,995 has been established.

Accounts Payable... Accounts payable, as recorded, amounted to \$75,649 and represented cash payments subsequent to June 30, 1975 but prior to the State Controller's closing of the fiscal year general ledger as regards expenditures.

Due to Other Funds... An amount of \$1,219 and \$159 was due the Department of Transportation-Motor Transport Division and the Bureau of Purchases respectively.

Working Capital Advance... The working capital advance amounted to \$400,000, as authorized by statutory provisions.

Suspense Account-Credit Balance... A credit balance of \$226,489 represented a reserve for prizes as required by law.

Unappropriated Surplus... The unappropriated surplus amounted to \$2,212 and represented the distribution of earnings from the State Treasurer's cash pool for the month of June 1975.

Audit Findings and Recommendations . . . During the period of audit it was disclosed that cash was being attached to the office remittance copy of the departmental prenumbered receipts and transmitted to the clerk handling the recording of the receipts to the agent's lottery license register. This clerk is located in an office away from the business office. This was discussed with the Financial Manager and corrective action was taken.

A physical count of departmental prenumbered receipts was performed with very poor results. Receipts purchased totaled 4,950 to date of audit but only 2,350 could be accounted for.

It was revealed that records were not being maintained showing receipts ordered and received, the number of receipts issued by the Commission and to whom issued. It was further learned that these receipts were used mainly for issuing of licenses to agents, for the selling of lottery tickets, by the field representatives of the Commission.

It is recommended that a system be instituted whereby the prenumbered receipts received by the Commission be recorded when received and a record of the numbers issued and to whom, be maintained.

The unappropriated surplus account at June 30, 1975 totaled \$2,212. The Commission closed their books for the year before the receipt of the journal entry from the Bureau of Accounts and Control.

The statutes which established the Maine State Lottery Commission state that "Not less than 45% of the total monies received in the lottery will be disbursed as prizes to the holders of winning tickets. The remaining 55% shall be the State's share."

This matter was brought to the attention of the Financial Manager and appropriate action will be taken to transfer the amount of \$2,212 to the General Fund.

A test for depreciation of furniture and fixtures and motor vehicle equipment revealed that the depreciation for the 1974-75 fiscal year was understated by \$7,965. The errors occurred on three items of furniture and fixtures and on all fourteen items of the motor vehicle equipment.

A review of capital equipment records revealed that the Commission has not corrected equipment reports submitted to the Bureau of Public Improvements. Some items were found to be erroneously reported while others had not been reported. The continuing property records reports for the fiscal years ended June 30, 1974 and June 30, 1975 have not been filed with the Bureau of Public Improvements.

It is recommended that equipment records be reconciled, brought up to date and maintained on a current basis.

An examination of travel advances revealed that several employees did not settle their advances within the prescribed seven working days after completion of their trips as set forth in Section 6.6 of the Department of Finance and Administration Manual.

An examination of vacation and sick leave records revealed a very poor recording of the records. Many instances occurred throughout the 1973-74 and 1974-75 fiscal years whereby the weekly time report recorded sick leave and the vacation leave was charged on the Personnel Form L-2 and vice versa. There were many mathematical errors.

It is recommended that more supervisory control be exercised in regard to posting these records.

Two annuities were purchased for two separate super drawing winners for the 1974-75 fiscal year which were not recorded on the State Controller's records.

It is recommended that an asset account and a reserve account be set up to reflect the total amount of these annuities. It is also recommended that a subsidiary ledger be maintained to reflect the individual amounts of each and every annuity purchased in the future.

DEPARTMENT OF MANPOWER AFFAIRS
MAINE EMPLOYMENT SECURITY COMMISSION

An examination of the records and financial transactions of the Maine Employment Security Commission has been completed for the fiscal year ended June 30, 1974.

BENEFIT FUND

Assets. . . The total of the benefit fund assets, as reflected by the Agency records and adjusted to the State Controller's records, amounted to \$26,547,360 and consisted of funds on deposit with the United States Treasury of \$25,465,369, demand cash of \$698,054, and accounts receivable of \$383,938 representing recoverable construction costs.

The demand cash represents the balance of the clearing account of \$154,912 and the benefit account of \$543,142 which were on deposit in local banks.

Other accounts receivable amounted to \$757,411, which were offset by a reserve of a like amount, are classified as follows:

Delinquent Contributions	\$483,119
Doubtful Items	18,576
Bankruptcies	90,948
Benefit Overpayments	164,397
All Other	<u>371</u>
Total	<u>\$757,411</u>

Recommendation for the placing of certain accounts from a current status to the doubtful category is initiated by the Agency's legal division after collection efforts have proven unsuccessful. This action is subject to final confirmation by the Commission.

The amount of \$383,938 reflected as recoverable construction costs represents costs applicable to the new office building plus an addition which was completed as of June 30, 1974.

Liabilities and Reserves. . . . Liabilities and reserves amounted to \$26,547,360 and were comprised of accounts payable of \$88,843, reserves available for general unemployment benefits of \$25,816,468, available Title IX funds amounting to \$258,112, and a building fund of \$383,938. Most of the funds for construction were allotted from Title IX funds and these amounted to \$950,925 at June 30, 1974.

Rental payments and miscellaneous credits applied against the construction costs have amounted to \$566,988 and \$622 respectively. Amortization of the remaining balance will be continued at the rate of \$40,970 annually as rental payments from the Agencies administrative funds.

BENEFIT FUND OPERATIONS

Available Funds. . . . Funds available amounted to \$54,423,712 and were comprised of the State unemployment and special benefit fund balance brought forward at July 1 of \$21,335,621, receipts of \$32,933,767 and transfers from the administration and special administration accounts totaling \$154,325.

The receipts of \$32,933,767 reflected a decrease of \$12,880 as compared with the previous year, summarized as follows:

	<u>Increase (Decrease)</u>
Employers Contributions	\$1,286,328
Interest on Trust Fund	455,352
Federal Grants:	
Federal Employees and Veterans	(72,540)
Extended and Emergency Compensation	(1,682,020)
Net Decrease	<u>(\$ 12,880)</u>

The decrease was due to less funds needed for federal employees and veterans benefits; also, emergency compensation was comparatively less. The decrease was offset in part by an increase in contributions due to higher employer's rates during the current fiscal year.

Expenditures. . . . Net benefit payments totaled \$28,349,133 for the year, an increase of \$1,736,097 as compared with the previous year. Benefit payments by program were as follows:

Unemployment Benefits	\$26,683,277
Federal Employees and Veterans	<u>1,665,856</u>
Total	<u>\$28,349,133</u>

Unemployment benefit payments increased \$2,380,274 while federal employees' and veterans' benefits decreased \$644,177 from those of the previous year.

ADMINISTRATION

Funds available to finance operations amounted to \$8,027,041 and were comprised of an adjusted balance brought forward of \$325,165, federal grants of \$7,695,784 and miscellaneous receipts of \$6,091.

Expenditures for administrative purposes amounted to \$7,795,955, an increase of \$499,933 as compared with the previous year.

SPECIAL ADMINISTRATION ACCOUNT

Revenue credited to this account for the fiscal year amounted to \$114,845 and were derived from the assessment of interest, fines, and penalties against delinquent employers for late filing of reports, delinquent contribution payments or other legal actions, and from court costs and minor adjustments.

Expenditures from the revenues credited to this account may be made for unusual administrative costs for which funds are not available in the regular administration account. There were no expenditures made during the fiscal year for such purposes.

The balance of funds in this account at June 30 each year in excess of \$1,000 is transferred to the clearing account and becomes available for benefit payments. The amount transferred to the clearing account at the close of the current year was \$113,856.

MANPOWER ALLOWANCE PAYMENT ACCOUNT

This account includes training allowance funds available for the Work Incentive Program, the Manpower Development and Training Act, and the Supplemental Training and Employment Program.

The programs, for the most part, are federally funded and are for the purpose of granting training, subsistence, and transportation allowances to individuals to assist them in getting ready to find or hold permanent jobs.

Funds available to finance the various programs amounted to \$1,714,932 of which \$5,767 was brought forward from the previous year and federal grants totaling \$1,709,165.

Expenditures in the form of grants to individuals amounted to \$1,705,305.

CONCERTED SERVICES IN TRAINING AND EDUCATION PROGRAM

This program is a pilot effort to improve the capability of smaller communities in rural areas to demonstrate that education and occupational training can increase economic opportunities.

Funds available to finance this program amounted to \$71,142 consisting of a balance brought forward of \$35,371 and federal funds transferred from another account of \$35,772.

Expenditures totaled \$31,940 and were mostly for personal services. A balance of \$39,202 was carried forward to the ensuing year.

DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS

The Department has general supervision and management of all institutions as provided by Title 34, Section 1-3002, Maine Revised Statutes Annotated of 1964 as amended. Included in this category are the hospitals for the mentally ill, Pineland Center, the State Prison, the correctional centers for men and women, the juvenile institutions, and the Military and Naval Children's Home. There is established with the Department, the State Probation and Parole Board for which a separate audit is prepared.

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

	Available Funds	Expenditures	Balance — June 30, 1974 Lapsed	Carried
General Fund	\$2,063,982	\$1,967,346	\$28,461	\$ 68,175
Special				
Revenue Fund	2,988,037	1,857,297		1,130,740
Debt Service	242,397			242,397
Construction and Improvements	4,624	205		4,419
Total	<u>\$5,299,040</u>	<u>\$3,824,848</u>	<u>\$28,461</u>	<u>\$1,445,731</u>

Unexpended balances carried forward were comprised of encumbrances totaling \$328,912 and a balance carried by law amounting to \$1,116,819.

Available Funds... Funds available for general fund accounts totaled \$2,063,982 and consisted of \$615,503 for departmental operations, \$264,626 for Bureau of Mental Health, \$1,013,853 for Community Mental Health Service and \$170,000 for the Bureau of Mental Retardation.

Available Special Revenue funds totaled \$2,988,037 of which \$1,861,630 was for the Mental Health and Retardation Improvement Fund. Total available funds consisted of \$1,213,351 in balances brought forward and \$1,854,686 in revenue less net transfers of \$80,000.

Monies available for Debt Service totaled \$242,397 while funds available for Construction and Improvements amounted to \$4,624.

Expenditures. . . Expenditures for General Fund accounts totaled \$1,967,346 of which \$1,013,853 was expended for Community Mental Health Service in the form of Grants.

Special Revenue Fund accounts reflected expenditures of \$1,857,296 of which \$1,050,711 was expended from the Mental Health and Retardation Improvement Fund.

An amount of \$205 was expended on construction at the Facilities for the Mentally Retarded-Aroostook County.

A total of \$253,391 was expended on Special Programs out of \$321,470 available funds for this purpose.

Observation. . . During the prior year and the current year of audit it was noted that in some instances psychiatrists on the State payroll were also being paid for court ordered examinations and appearances in addition to their regular salary. This practice was found to be in apparent conflict with personnel rule 5.2, paragraph D.

Further review revealed that Chapter 716, Public Laws of 1973 appropriated funds for expenses incurred in payment to expert witnesses and examiners appointed by the court in spite of the fact that such witnesses are employed by the State.

Audit Findings and Recommendations. . . Chapter 407, Public Laws of 1961, an act to revise the laws relating to commitment of the mentally ill, provided that the Department of Mental Health and Corrections be charged for any expenses for examination and commitment of the mentally ill and then recover such amounts paid from the patients or parties liable for the patient's support. This chapter also reappropriated to the Department the unexpended balance of working capital reserves for institutional farms to be used as a revolving fund for carrying out the purpose of this act.

A further review of the statutes revealed that Chapter 547, Public Laws of 1973, reappropriated to the Department of Mental Health and Corrections the unexpended balance of the revolving fund to be used by the Department to assist the Maine District Court in defraying the commitment expenses incurred. It also states that all accounts receivable on the books of account of the Department of Mental Health and Corrections owing to the State shall be reviewed by the Department of the Attorney General and wherever feasible shall be collected and paid into the reappropriated fund. Any balance remaining in the reappropriated fund on June 30, 1974, shall lapse to the General Fund.

A review of accounts receivable indicated that at June 30, 1974 and at date of audit, April 24, 1975 there was an outstanding balance of \$22,688 representing the unpaid balances for expenses incurred for the examination and commitment of mentally ill persons, and a balance of \$29,707 representing funds received from the unexpended balances from the working capital reserve for institutional farms to be used as a revolving fund to finance the Department's cost of commitment expenses.

It was also noted that aging of accounts receivable had not been performed

since March 31, 1974, no posting activity to the accounts receivable records since April 17, 1974 and that the last posting made to the revolving fund was on December 22, 1970. The balance of this revolving fund was not lapsed to the General Fund on June 30, 1974.

It is recommended that Chapter 547, Public Laws of 1973 be adhered to in that the accounts receivable be reviewed and where feasible be collected by the Department of Attorney General and paid into the reappropriated fund and any balance remaining be lapsed to the General Fund.

DEPARTMENT OF CONSERVATION

BUREAU OF PARKS AND RECREATION

The examination of the records and financial transactions of the Bureau of Parks and Recreation has been completed for the fiscal year ended June 30, 1975.

The Bureau, incorporated within the Department of Conservation, exercises jurisdiction, custody, and control over all state parks, memorials and national parks which are under State control and management, exclusive of Baxter State Park, in accordance with the provisions of Title 12, Section 602, Maine Revised Statutes Annotated of 1964, as amended.

Fiscal operations are segregated into five accounting designations, namely — General Fund, Special Revenue Fund, Debt Service, Purchase of Land and Rights, and Construction, Development, Improvements and Repairs.

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

	Total Available	Total Expended	Balance — June 30 Lapsed	June 30 Carried
General Fund	\$1,588,637	\$1,529,484	\$6,989	\$ 52,164
Special Revenue Fund	1,655,000	424,958		1,230,042
Debt Service	334,028			334,028
Purchase of Land and Rights	2,945,417	567,906		2,377,511
Construction, Development, Improvements and Repairs	<u>2,562,180</u>	<u>286,090</u>		<u>2,276,090</u>
Total	<u>\$9,085,262</u>	<u>\$2,808,438</u>	<u>\$6,989</u>	<u>\$6,269,835</u>

Available Funds. . . Funds available for General Fund operations totaled \$1,588,637 and consisted of an adjusted balance of \$144,041 brought forward from the previous year, legislative appropriations of \$1,382,225, a net transfer from the Employees Salary Plan of \$63,644 and a transfer of \$272 from the Employees Mileage Allowance account.

Available Special Revenue funds totaled \$1,655,000 and consisted of \$616,593 in balances brought forward, \$953,084 in revenue and a transfer of \$85,323.

Monies for Debt Service totaled \$334,028 and consisted of an adjusted balance of \$301,528 brought forward from the previous year and revenue of \$32,500 in the current year.

Funds available for the purchase of land and rights amounted to \$2,945,417 and consisted of \$1,351,990 brought forward, \$93,427 in revenue and \$1,500,000 from sale of securities.

Construction, Development, Improvements and Repairs had total available funds of \$2,562,180 of which \$2,258,114 was brought forward from the previous year, \$285,000 came from sale of securities and \$19,066 was transferred from the Bureau of Public Improvements for repairs. The sale of securities for development and improvement of state park facilities was authorized by the Private and Special Laws of 1971, Chapter 140.

Expenditures . . . Expenditures to General Fund accounts totaled \$1,529,484, an increase of \$188,548 as compared with the previous year. The major portion of this increase occurred in personal services due primarily to merit and longevity increases and employer retirement costs plus grants to cities and towns for municipal recreation.

Special revenue fund accounts reflected expenditures totaling \$424,958 of which \$310,718 was expended on boat facilities.

An amount of \$567,906 was expended for purchase of land and rights from the Parks and Recreation Area Fund per Private and Special Laws of 1967, Chapter 167 and Acquisition of Real Property per Private and Special Laws of 1973, Chapter 138.

Expenditures for construction, development, improvements and repairs totaled \$286,090, a decrease of \$60,230 as compared with the previous year. The major decrease occurred in development and improvement of state park facilities as authorized by Private and Special Laws of 1973, Chapter 140 offset by an increase in development of state parks covered by Private and Special Laws of 1973, Chapter 103.

General . . . Undedicated revenue credited to the General Fund amounted to \$438,143, an increase of \$41,106 for the year. The major increases occurred in recreational use of parks, use of concessions and miscellaneous sales including scrap.

Audit Findings and Recommendations . . . A cash count of receipts at Two Lights and Crescent Beach State Parks included an employee's personal check. It is recommended that personal checks not be intermingled or cashed with State funds.

An apparent theft of State funds was discovered by officials at one of the State parks. At the request of the Director of the Bureau of Parks and Recreation a special audit was performed and the apparent theft was verified in the

amount of \$340.00. When the regular fiscal audit was performed it was found that revenue from the same park, received during a three week period in the prior season, apparently had not been deposited. The duplicate prenumbered receipts for the three week period were found in the Augusta office and the weekly income reports were found at the park office. No record of deposit was found at the park office, the Augusta office, the State Treasury, or in checking with the depository bank. This shortage amounted to \$312.00 and is still under further investigation by the proper officials.

It is recommended that the method of control and accountability of duplicate prenumbered receipts, weekly income reports and income be reviewed by the Bureau so that proper accountability may be made.

Several errors were found in the recording of vacation and sick leave records. It is recommended that these records be reviewed, corrected where necessary and maintained in an accurate manner.

DEPARTMENT OF FINANCE AND ADMINISTRATION

BUREAU OF PROPERTY TAXATION

Chapter 592, Public Laws of 1973 provided for the establishment of a new Bureau of Property Taxation within the Department of Finance and Administration, to which the property tax functions of the Bureau of Taxation were to be transferred no later than July 1, 1975. The transition was completed July 1, 1974.

The Bureau is organized into three divisions: Administrative Services, Technical and Operations. The Bureau is charged with the administration of all property tax laws in the State.

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

Total Available Funds	<u>\$118,750</u>
Total Expenditures	\$ 53,208
Balance — June 30:	
Lapsed	21,577
Carried	<u>43,965</u>
Total	<u>\$118,750</u>

Available Funds... Funds available to finance the administrative operations of the Bureau comprised of a Legislative Appropriation of \$50,000 and a transfer of \$68,750 from the Bureau of Taxation.

Expenditures... Expenditures totaled \$53,208 of which \$22,635 was for personal services and \$23,134 for contractual services.

Audit Findings and Recommendations... Our review of capital equipment records revealed that the records are not being maintained according to the rules and regulations established by the Bureau of Public Improvements. In

particular it was noted that not all the necessary data is posted to the detail equipment cards, and equipment inventory control cards are not used. Personnel indicated that lack of knowledge was the reason why the records were not properly maintained. These records should be maintained in accordance with Title 5, Section 1742, Maine Revised Statutes Annotated of 1964.

The Bureau maintains Wild Land Taxes Receivable records in the following manner: a grand control ledger card which is supported by county and township sub-control cards which in turn are supported by township detail ledger cards. It was noted that variances between the township and county sub-control cards existed and were due to posting errors. Personnel of the Bureau indicated that the detail ledger cards were last reconciled to the controls during October of 1974. It is recommended that these records be reconciled more frequently in order to determine whether the records are in balance or in need of adjustments.

On a random test basis, the 1974 personal property tax assessments indicated two instances wherein under-assessments were made totaling approximately \$400. The errors occurred when Bureau personnel were in the process of verifying the personal property tax reports by mistaking the amount of the tax due for the assessed value, thus causing the tax due to be computed on the tax.

The Bureau does not maintain formal ledger cards to record suspense payments. The present method consists of a listing, with no attempts made to reconcile to the State Controller's records. The Business Manager agreed that formal ledger cards would be desirable and facilitate the record keeping and periodic reconciliations with the State Controller's records.

Title 36, Section 204 of the Maine Revised Statutes Annotated of 1964 requires that taxes collected be paid to the Treasurer of State daily. A check included in the cash count at the beginning of the audit was still on hand over a week later. The Business Manager explained that there was uncertainty whether the check would be applied against taxes due. It is recommended that the statutes be complied with and if there is any uncertainty a suspense account be used until a final determination has been made.

DEPARTMENT OF FINANCE AND ADMINISTRATION

BUREAU OF PURCHASES

The Bureau of Purchases, operating as a Bureau of the Department of Finance and Administration, is authorized to purchase supplies, materials and equipment required by departments and agencies of the State and Local Governments; to adopt specifications relating to purchases; to purchase or contract for postal services; and to conduct central duplicating and photo lab services.

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

Total Available Funds	<u>\$256,402</u>
Total Expenditures	\$252,755
Balance — June 30:	
Lapsed	<u>3,647</u>
Total	<u>\$256,402</u>

Available Funds. . . Funds available to administer the Bureau amounted to \$256,402 and consisted of the unexpended balance brought forward from the previous year of \$1,078 and legislative appropriations of \$255,324.

Expenditures. . . Expenditures totaled \$252,755, a decrease of \$331,938 due principally to \$325,000 transferred during the previous year to the Postal, Printing and Supplies Fund as a General Fund advance for working capital.

INTRAGOVERNMENTAL FUND

POSTAL, PRINTING AND SUPPLIES FUND

Effective July 1, 1973, the Bureau of Purchases closed out the Working Capital Fund of the Post Office and transferred remaining assets to a new Postal, Printing and Supplies Funds. In addition, the assets of the Photo Lab were transferred to this fund. The 106th Legislature advanced to the Bureau of Purchases additional funds to set up the new program of purchasing. Operating funds are to be derived from a 10% mark-up on supplies and an 11% mark-up on services furnished to all State departments and agencies.

Assets. . . The assets totaled \$725,654 consisting of demand cash of \$264,463, accounts receivable of \$454, an amount due from other funds of \$60,286, inventories of \$273,150, equipment totaling \$110,760, improvement of land and buildings of \$16,012 and prepaid expenses of \$528.

Liabilities. . . Accounts payable totaled \$31,665, which were comprised of \$21,325 for inventories, \$160 for other equipment and \$10,180 for general operating costs.

Due to Other Funds. . . An amount of \$528 was due the Motor Transport Division of the Department of Transportation for services rendered.

Working Capital Advances. . . Working capital advances totaled \$369,000 for the central warehouse, mail room, central photo lab and duplicating services activities. The amount was comprised of \$39,000 brought forward from the former Departmental Supplies Fund; \$55,000 transferred from the former Post Office Fund; and \$340,000 from prior year legislative appropriations, less repayment of \$65,000 to the General Fund.

Donated Surplus. . . This account totaled \$9,252 and consisted of several items of capital equipment donated by the Augusta Mental Health Institute.

Unappropriated Surplus... This account totaled \$315,210 at June 30, 1975.

Departmental Operations... Total sales to State agencies amounted to \$2,990,145. The cost of supplies and services totaled \$2,440,895 leaving a gross profit of \$549,250. Operating expenditures totaled \$364,505 leaving an operating profit of \$184,746. An additional \$4,006 received from the treasurer's cash pool, and adjustments of the previous and current year's operations of \$21,671 resulted in a net profit of \$210,423.

Audit Findings and Recommendations... A review of capital equipment records revealed that the continuing property reconciliation report was not available at date of audit for the fiscal year ended June 30, 1975. It was noted, however, that the preliminary copy of this report had been submitted to the Bureau of Public Improvements for approval. It is recommended that these records be prepared and completed as soon as possible after the close of each fiscal year.

A review of capital equipment purchases revealed numerous instances of equipment purchases which were charged to an incorrect fund account. It is recommended that a review be made and that all equipment purchases miscoded to other accounts be corrected and adjusted into the equipment account.

A physical inventory was taken, on a test basis, and revealed that two typewriters recorded on the detail cards with an aggregate valuation of \$640 could not be located. It is recommended that the missing typewriters be located or accountability be made of these items.

The prior year audit recommended that a reserve for depreciation account be established to record the amount of depreciation on the service life of all equipment pertaining to the operations of the postal, printing and supplies fund. At date of audit this account had not been established. It is again recommended that this account be established and kept current and that all equipment be amortized according to a predetermined schedule.

A review of receivables due from State agencies revealed that there was a variance of \$2,668 between the State Controller's account and the detail of the outstanding individual agency balances due. It is recommended that adjustments be made to the State Controller's due from other funds account so that the balance reflected by the Controller will be in agreement with the total of the individual agency accounts receivable. It is also recommended that periodic reviews be conducted and that concise and current lists of outstanding receivables be prepared for the purpose of reconciliation and aging of accounts.

A physical inventory of all departmental and institutional supplies at the central warehouse and all postage on hand in the central mailing room revealed that the total valuation of supplies at June 30, 1975 was not in agreement with the balance of the State Controller's inventory account. After a thorough review it was recommended that a journal be made to correct the book inventory to agree with the physical count. The operation of the postal, printing and supplies fund for a two year period resulted in an accumulated variance of \$62,586.

It is believed that most of the variance encountered in the reconciliation lies with the fact that the inventory clerk does not take into account the allowable discounts on purchases which some vendors frequently offer. It is recommended that a thorough review be made of the inventory receiving and accounting procedures so that proper notifications can be made to the existing methods and procedures. It is also recommended that all postings to the warehouse stock cards be recorded at the cost price of the material and that the selling price be used only when supplies are sold.

A review of all United Parcel Service payments made during the current fiscal year revealed that payments were made from the postal, printing and supplies fund expenditures account instead of from the inventory account. The supplies inventory account should have been used due to the fact that these charges are reimbursable and are chargeable to the agencies. It is recommended that a review be made of all United Parcel Service payments made during the current fiscal year and that the total amount of payments made be adjusted into the inventory account. It is also recommended that in the future all United Parcel Service payments be charged to the supplies inventory account.

DEPARTMENT OF FINANCE AND ADMINISTRATION

BUREAU OF TAXATION

The Bureau is organized into six divisions: Administration and Legal Services, Sales and Use Tax, Income Tax, Inheritance Tax, Property Tax and Excise Tax. The major function of the Bureau of Taxation is the assessment and collection of various taxes which are credited to State operating funds and other agency funds as provided by statute.

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

	Departmental Operations	Tax Relief For the Elderly	Total
Total Available Funds	<u>\$2,484,751</u>	<u>\$2,396,638</u>	<u>\$4,881,389</u>
Total Expenditures	\$2,397,707	\$1,985,600	\$4,383,307
Balance — June 30:			
Lapsed	54,292	409,204	463,496
Carried	<u>32,752</u>	<u>1,834</u>	<u>34,586</u>
Total	<u>\$2,484,751</u>	<u>\$2,396,638</u>	<u>\$4,881,389</u>

Unexpended balances carried forward were comprised of encumbrances in the General Fund.

Available Funds. . . Funds available for departmental operations amounted to \$2,484,751 and consisted of \$4,686 brought forward from the previous year and legislative appropriations of \$2,548,853 less an authorized transfer of \$68,750 to the Division of Property Tax and an adjustment of \$38 to the balance brought forward.

Revenue. . . The revenue credited to the State's operating funds amounted to \$264,152,670, an increase of \$8,849,402 as compared with the previous year. The major increases occurred in the categories of sales and use tax, inheritance tax, telephone and telegraph taxes and income tax.

Available funds to finance the tax relief for the elderly program amounted to \$2,396,638 and consisted of legislative appropriations.

Expenditures. . . . Expenditures for departmental operations totaled \$2,397,707, an increase of \$292,650 as compared with the previous year and was reflected primarily in personal services.

Expenditures for tax relief for the elderly amounted to \$1,985,600, an increase of \$310,674 as compared with the previous year.

DIVISIONS OF THE BUREAU

Administration and Legal Services. . . This division administers the processing of cash receipts for the several divisions as well as the operations of the delinquent accounts section and computer services. Effective July 1, 1974 the delinquent accounts section has been expanded and reorganized as the Tax Compliance Division.

Sales and Use Tax. . . This division administers the assessment and collection of sales and use taxes.

Income Tax. . . This division administers the assessment and collection of individual and corporate income taxes.

Inheritance Tax. . . The Inheritance Tax Division administers the assessment and collection of inheritances and estate taxes.

Excise Tax. . . This division collects revenues that are derived from tax assessments imposed upon companies, corporations and other businesses for the privilege of conducting business within the State, together with assessment of levies to special industries.

Property Tax. . . In accordance with the provisions of Chapter 592, Public Laws of 1973, the functions of this division were transferred to the newly established Bureau of Property Taxation.

GENERAL

Taxes Receivable. . . Taxes receivable at June 30, 1974 totaled 6,554,406 and represented current and past assessments which had not been collected. The totals by funds, including reserves as established by the Bureau of Accounts and Control, are as follows:

	Receivables	Reserves
General Fund	\$2,957,567	\$887,764
Highway Fund	3,593,116	12,090
Special Revenue Fund	3,723	2,999
	<hr/>	<hr/>
Total	<u>\$6,554,406</u>	<u>\$902,853</u>

The General Fund taxes receivable were comprised for the most part of cigarette taxes, \$1,052,014; inheritance taxes, \$822,983; and sales and use taxes, \$916,562.

The Highway Fund taxes receivable consisted principally of gasoline assessments of \$3,552,438 due the Highway Fund.

Action on Prior Year's Recommendations. . . . The Inheritance Tax Division was found to be substantially behind in processing its work load. Improvements were noted during the 1973-74 year, however, some estates are still not being processed expeditiously.

The prior year's report took note of the large volume of financial and administrative responsibilities of the Bureau and the necessity for a continuous effort for coordination between the several divisions. For this reason, it is again recommended that the State Tax Assessor give serious consideration to utilizing an internal auditor, who would function independently of division heads and be responsible only to the State Tax Assessor.

Exception was taken in the prior year to the policy of refunding abated sales taxes prior to actual approval by the Governor and Council. It is again recommended that refunds be delayed until formal Governor and Council approval has been obtained.

Several items of equipment totaling \$3,287 were purchased from \$10,860 in funds provided under Chapter 105, Private and Special Laws of 1971 for specific items of equipment and it was recommended that future authorizations of this type receive strict compliance. The Bureau did not receive this type of authorization during the current year. However, a comparison of actual capital equipment purchases versus budget requests revealed instances whereby the budget requests were not followed.

Sixty-eight invoices were noted as offering time discounts approximating \$200 but were not deducted from paid amounts. Such discounts not taken in the current year totaled \$575. It is again recommended that invoice processing clerks apply time discounts whenever offered.

Several of the Bureau's machine-posted tax receivable records had not been posted for some three to six months prior to the date of audit. Discussion with the Business Services Manager indicated the problem was one of establishing work priorities, and it was recommended that these records be maintained on a current basis. This recommendation has been complied with.

The Bureau's record of taxes receivable for insurance companies combines

amounts due the General Fund with amounts due the Special Revenue Fund. It was recommended that the two activities be separated in order to facilitate the periodic reconciliations to the records of the State Controller. This recommendation has been complied with.

Several inheritance tax cases with major deposits to the suspense account representing partial payment of taxes were found to be inadequately pursued for final settlement as evidenced by a review of the correspondence files. The review of the files during the current audit revealed pursual for settlement is of a current nature.

Cigarette wholesale, distributor and vending machine licenses should be prenumbered by the printer. When new licenses are purchased, these will be prenumbered by the printer per the director of the Excise Tax Division.

A sales tax examiner supervisor had his home incorrectly assigned as his headquarters, thereby permitting virtual daily travel between home and his Augusta office to be reimbursed as a travel expense. Documentation indicated that the headquarters had been changed to Augusta effective January 20, 1975.

A general review of the Income Tax Division operations, including interviews with the State Tax Assessor, Division Director and Chief Examiner in addition to inspection of pertinent detailed Bureau memoranda on the subject, lead to the inevitable conclusion that the Division is severely handicapped in carrying out its responsibilities. This is due to an insufficient number of employees to perform certain critical functions. It was recommended that the office of the Governor include in the next Part II budget request to the legislature sufficient positions and funds for the State Tax Assessor to administer the income tax law at the minimum desirable level of efficiency that he has requested. The Legislature, through Chapter 221, Private and Special Laws of 1973 funded five additional positions.

The prior year's recommendation that the Excise Tax Division maintain an accountability over prenumbered receipt books has not been adopted. The Division Director stated that it was his impression that the Administration Division is charged with this responsibility. However, according to the then Acting State Tax Assessor each division is responsible for its own accountability. The prior year recommendation still merits consideration. This recommendation also applies to the Income Tax and Tax Compliance Divisions.

Audit Findings and Recommendations... Excise Tax Division — Title 36, Section 4380, Maine Revised Statutes Annotated of 1964, stipulates that any cigarette tax distributor authorized by the State Tax Assessor to affix stamps to packages by means of a metering machine shall file with the Tax Assessor a bond in such amount as the Tax Assessor may fix.

During a review of the distributor's bonds on file with the Bureau, one of the distributor's bonds could not be located. Inquiry with the distributor revealed that the distributor had his copy of the bond. The Director of the Excise Tax Division could not offer an explanation why the Bureau's copy was either misfiled or lost.

Title 36, Section 4366, Maine Revised Statutes Annotated of 1964, authorizes the State Tax Assessor to permit licensed distributors to pay for the sale of stamps within 30 days after date of purchase, provided a bond in the amount of the sale price of such stamps shall have been filed with the Tax Assessor.

A review of the records of stamps sold revealed that one distributor was at times allowed to purchase stamps in excess of the bond amount. The Bureau Director attributed this to oversight on the part of the clerk maintaining the stamp records. It is recommended that the provisions of the Statutes be administered.

An examination of the corporate franchise taxes receivable records indicated that the detail ledger cards were not in agreement with the taxes receivable control records. Division personnel gave as a reason lack of time for not reconciling the detail ledger cards to the control records. Good accounting procedures require that the detail ledger cards be reconciled to the control records periodically. It is recommended that this be done.

A review of the motor carrier records of the Excise Tax Division indicated that one ledger card and file folder of a motor carrier could not be located. The name of the carrier was listed on the active motor carrier listing. Also, at least one tax payment was received from this carrier. It is recommended that efforts be made to locate the missing records and procedures be implemented to prevent such a reoccurrence.

Administration Division — It was ascertained that when equipment adjustment slips are used to report physical changes to the inventory clerk only the Bureau's accountant signature appears on the slip. In order for proper control to be maintained it is recommended that the unit or division supervisors also be required to sign equipment adjustment slips.

A typewriter could not be located during a test physical inventory of equipment. Attempts are being made to locate it.

Inheritance Tax Division — An examination of inheritance taxes receivable records indicated that an estate was inadvertently assessed twice. This was brought to the attention of the director of the Division and corrective action was taken.

Sales Tax Division — Data furnished by the Bureau of Taxation indicated a total of \$1,501,112 of misplaced tax was reported. This is broken down as follows: \$1,090,988 in-state and \$410,124 out-of-state. It was determined that the definition of "misplaced tax," as used by the Bureau, is the erroneous reporting of sales tax disclosed by audits and reviews, and is comprised of additional assessments and credits.

It was noted that the \$410,124, which is approximately 27% of the total misplaced tax generated, was achieved by devoting 16% of available audit time to out-of-state audits. The average misplaced tax generated per out-of-state audits and average tax per hour was \$1,449 and \$77 respectively.

It is recommended that the Bureau develop projections as to whether expanded tax audits and reviews would generate additional revenue to the State, and if so that steps be taken to expand tax audit and review operations.

Income Tax Division — A review of procedures revealed that several corporate income tax returns could not be located. The auditor was advised that these returns had been removed for the purpose of reviewing or field auditing. It is recommended that when corporate returns are removed from the files that out cards be used.

One of the steps used to determine if all Maine residents file state income tax returns is to match a computer tape provided by the United States Internal Revenue Service of all taxpayers who have filed a federal tax return in the State of Maine against Maine income tax returns. It was observed that the 1973 federal tape had not been matched against 1973 Maine returns. Reason given for not matching return data included a change over from an R C A to a Honeywell computer system, and a question of establishing priorities.

Regardless of the above, it is recommended that the federal tape be matched against the State returns as quickly as possible.

GENERAL FUNDS

Funds available to finance General Fund operations amounted to \$384,749,419 and consisted of adjusted balances brought forward of \$31,486,776, legislative appropriations of \$339,076,955, contingent account appropriations of \$505,056, and transfers of \$13,679,631.

Expenditures totaled \$347,507,158 and transfers out amounted to \$15,078,126 leaving unexpended balances of \$22,163,135 of which \$4,110,193 was lapsed, \$6,811,152 carried to pay encumbered purchase orders on file with the State Controller and \$11,241,790 was carried other.

A summary of the financial operations for the fiscal year ended June 30, 1975 is as follows:

	Available Funds	Expenditures	Transfers Out	Balance — June 30, 1975		
				Lapsed	Encumbered	Carried Other
General Admin- istration	\$ 32,537,438	\$ 25,965,256	\$ 2,230,158	\$ 198,911	\$3,699,540	\$ 443,573
Protection of Persons & Property	6,839,758	4,331,536	1,861,269	155,805	300,936	190,212
Development and Conser- vation	18,255,191	14,265,316	243,232	191,703	427,412	3,127,528
Health and Sanitation	3,715,652	3,556,611	46,227	72,929	39,885	
Social Services	66,398,910	60,664,809	4,033,677	213,055	181,341	1,306,028
Mental Health and Corrections	40,012,053	35,478,680	2,055,882	50,098	1,011,656	1,415,737
Education	170,157,173	165,490,842	267,404	137,126	964,380	3,297,421
Culture, History & Recreation	5,067,308	3,602,542	66,458	15,178	186,002	1,197,128
Miscellaneous	27,011,205	19,544,028	4,142,026	3,075,388		249,763
Contributions and Transfers	134,643	2,850	131,793			
Subsidies to Local Gov. Units	14,619,088	14,604,688				14,400
Totals	\$384,748,419	\$347,507,158	\$15,078,126	\$4,110,193	\$6,811,152	\$11,241,790

Expenditures... Expenditures totaling \$347,507,158 when reduced by subsidies to Local Government Units amounting to \$14,604,688 represents net General Fund expenditures of \$332,902,470 for the year. These expenditures are identified as follows:

Personal Services	\$60,097,921
Contractual Services	21,158,348
Commodities	6,875,181
Grants,	
Subsidies, etc.	202,870,219
Capital	9,358,562
All Other —	
Interest on Notes	19,569
Interest on Bonds	8,175,872
Payment on	
Bonds Matured	10,910,000
Trust Funds	12,611,988
Miscellaneous	824,810
Total	<u>\$332,902,470</u>

Undedicated Revenue... Undedicated revenue credited to the General Fund totaled \$294,987,322 of which \$257,427,913 was collected as taxes and \$37,559,409 from all other sources. Sales Taxes totaling \$131,926,554, Income Taxes of \$62,218,446 and Tobacco Taxes of \$22,976,833 represented the major portion of undedicated revenue.

SPECIAL REVENUE FUNDS

Funds available to finance Special Revenue activities amounted to \$222,230,771 and consisted of adjusted balances brought forward from the previous year of \$15,588,492, revenue of \$204,314,224 and transfers totaling \$2,328,056.

Revenue... Revenue credited to the various Special Revenue Fund accounts totaled \$204,314,224 and consisted of \$17,049,305 from taxes, \$174,334,201 from the federal revenue, \$7,458,954 from service charges and \$5,471,764 from other sources. Total revenue increased \$41,650,580 over the previous year of which the major increase amounting to \$37,323,321 was in revenue received from the federal government.

Expenditures totaled \$197,203,218 and transfers out amounted to \$2,115,677 leaving unexpended balances of \$22,911,876 of which \$8,559,263 was carried to satisfy encumbered purchase orders and \$14,352,614 carried by law.

BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1975 is as follows:

	Bonds	Interest
Balance July 1, 1974 (Adjusted)	<u>\$257,210,000</u>	<u>\$104,498,039</u>
Add — New Issues:		
November 1, 1974	19,835,000	11,586,649
May 15, 1975	<u>17,150,000</u>	<u>11,054,321</u>
	<u>36,985,000</u>	<u>22,640,970</u>
Total	294,195,000	127,139,009
Deduct — Payments:		
Current Year	<u>16,625,000</u>	<u>12,056,616</u>
Balance — June 30, 1975	<u><u>\$277,570,000</u></u>	<u><u>\$115,082,393</u></u>

Bonds authorized but unissued at June 30, 1975 amounted to \$183,916,500.

New Bond Issues... Authorized bond issues in the current year totaled \$36,985,000 in bonds and \$22,640,970 in interest and were for the following purposes:

	Bonds	Interest
Highway —		
11-1-74	\$10,300,000	\$ 6,035,800
University of Maine —		
11-1-74	1,100,000	640,568
Pollution Abatement —		
11-1-74	1,500,000	873,149
5-15-75	1,500,000	967,253
Education —		
11-1-74	5,400,000	3,143,446
5-15-75	14,800,000	9,538,773
Airports —		
11-1-74	285,000	165,970
Parks and Recreation —		
11-1-74	1,000,000	582,284
5-15-75	500,000	322,786
Inland Fisheries and Wildlife —		
11-1-74	250,000	145,433
5-15-75	<u>350,000</u>	<u>225,508</u>
Total	<u><u>\$36,985,000</u></u>	<u><u>\$22,640,970</u></u>

STATE DEPARTMENT OF AUDIT

MUNICIPAL DIVISION

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

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

A petition for audit was received from the voters of Mount Chase Plantation for the 1974 year during the fiscal year. As a result an audit was made and a report filed with the Plantation.

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

During the fiscal year July 1, 1974 to June 30, 1975, the Municipal Division conducted postaudits of the following:

Municipalities and Municipal Districts	111
County and District Courts	50
School Districts and Academies	13
Counties (Including Register of Deeds and Probate)	28
Special Services	<u>147</u>
Total	<u><u>349</u></u>

Municipalities

Approximately one-fourth of the municipalities were postaudited by the Municipal Division of the State Department of Audit for the 1974 fiscal year. Results of these audits indicated that for the most part accounting practices and procedures had been satisfactorily followed, however, instances where exceptions were noted and it was believed that accounting procedures could be strengthened were discussed with the responsible officials as well as being included in audit report commentary. These exceptions pertained principally to the maintenance of a complete general ledger on a current basis and monthly trial balances; monthly reconciliations of bank accounts by treasurers; periodic reconciliations of tax accounts with tax collectors; a review of receivables, including properties acquired by nonpayment of taxes, for liquidation; and the utilization of mechanical and data processing equipment for accounting purposes.

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

Audits of federal revenue sharing funds were conducted in conjunction with the audits of municipalities. These were performed in accordance with the "Audit Guide and Standards for Revenue Sharing Recipients," issued by the Department of Treasurer, Office of Revenue Sharing. Matters of noncompliance pertaining to the expenditures 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 town 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 fourteen of the sixteen counties of Maine for the 1974 year. The Counties of Franklin and York were not completed during the year.

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

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

In auditing the federal revenue sharing funds received by the various counties, it was observed that the County Commissioners were confused in allocating these funds properly. It was noted that in some instances funds were allocated without proper legislative approval. An Attorney General's opinion given in 1975 clarified the situation, consequently the proper allocation of funds should be reflected in the various county budgets for the year 1975 and 1976.

Courts

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

Results of the audit disclosed a continuing increase in caseload and in monies collected.

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

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

AT DECEMBER 31, 1974

ASSETS

County	CASH AND INVESTMENTS			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Trust and/or Special Revenue Funds	Equity and/or Probate Accounts				
Androscoggin	\$ 60,837	\$263,068	\$ 2,673	\$	\$309,627	\$226,000	\$862,205
Aroostook	359,182	228,065	8,605	163,233	146,329		905,414
Cumberland	74,706	58,936	23,758		142,994	450,000	750,394
Franklin						(a)	
Hancock	228,746	241,983	5,744	7,778	4,278	20,000	508,529
Kennebec	41,271	161,414	79,992	73	27,592	30,000	340,342
Knox	39,506	134,417	3,291	1,674	103,865		282,753
Lincoln	33,319	174,474	14,727	156	10,094	280,000	512,770
Oxford	68,274	73,186	4,349	26,367	37,181		209,357
Penobscot	25,406	280,708	46,905	47,739	5,408	325,000	731,167
Piscataquis	126,958	116,529	1,773	76,638	7,056	10,000	338,954
Sagadahoc	764	109,543	8,496	1	18,776		137,580
Somerset	91,097	130,472	8,352	89,219	769		319,909
Waldo	49,365	286,231	7,940	5,592	3,237		352,365
Washington	49,538	177,409	11,355	34,375	11,428	40,000	324,105
York						(a)	

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds and/or Notes Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	Surplus		Total Liabilities Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$538,338	\$376,000	\$ 2,673	\$917,011	\$	\$ 54,806*	\$862,205
Aroostook	269,748		8,605	278,353	614,797	12,264	905,414
Cumberland	402,148	450,000	23,758	875,906	41,358*	84,154*	750,394
Franklin							(a)
Hancock	278,566	20,000	5,744	304,310	153,951	50,268	508,529
Kennebec	238,844	30,000	79,992	348,836	3,481	11,975*	340,342
Knox	214,670	70,000	3,291	287,961	5,232	10,440*	282,753
Lincoln	214,474	380,000	14,727	609,201		96,431*	512,770
Oxford	88,835		4,349	93,184	123,818	7,645*	209,357
Penobscot	184,881	428,929	46,905	660,715	276,437	205,986*	731,166
Piscataquis	170,641	10,000	16,963	197,604	135,120	6,230	338,954
Sagadahoc	124,393	50,000	8,496	182,889		45,309*	137,580
Somerset	180,932		8,352	189,284	90,212	40,413	319,909
Waldo	336,892		7,940	344,832		7,533	352,365
Washington	198,515	40,000	11,355	249,870	45,944	28,291	324,105
York							(a)

* Denotes Deficit

(a) Audit Not Completed

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1974 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Auburn	24,151	\$128,642,920	.0377	\$13,662,600	.02175	\$5,147,001	97.9	\$3,647,985	\$ 21,493	\$ 610,319
Durham	1,264	913,432	.146	72,620	.02175	134,941	95.5		18,257	1,233
Greene	1,772	1,692,000	.0191	721,640	.02175	338,868	86.8	15,477	92,883	13,874
Leeds	1,031	8,003,640	.032	105,214	.02175	297,011	74.7	18,000	1,341	24,899
Lewiston	41,779	222,685,081	.03450	28,759,900	.02175	8,308,163	96.9	7,804,586	69,722	216,461
Lisbon	6,544	25,626,415	.0445	1,911,040	.02175	1,181,930	95.1	1,241,574	315,792*	129,955
Livermore	1,610	3,904,890	.047	495,690	.02175	194,311	93.7		21,146	35,029
Livermore Falls	3,450	24,089,941	.0225	1,567,550	.02175	576,118	95.6	685,015	176,301	129,047
Mechanic Falls	2,193	7,067,370	.037	795,710	.02175	278,799	93.9	45,500	119,846	33,360
Minot	919	3,743,313	.025	226,276	.02175	98,504	95.3		12,039	18,717
Poland	2,015	12,247,440	.0345	214,290	.02175	427,205	94.4	49,000	45,007	50,358
Sabbattus	1,681	14,900,982	.017	477,885	.02175	263,711	95.3	137,490	4,127	38,101
Turner	2,246	2,279,252	.0150	1,345,120	.02175	371,144	80.5		65,590	41,152
Wales	624	2,659,834	.25	226,159	.02175	71,415	93.4	10,000	19,322	12,963*

AROOSTOOK COUNTY

Allagash Plantation	456	481,222	.26	9,100	.02175	125,287	98.6		10,626	16,025
Amity	156	122,003	.128	2,460	.02175	15,670	95.3		1,598	21,382
Ashland	1,761	5,825,520	.036	372,150	.02175	217,813	(a)		68,887	61,384
Bancroft	53	114,889	.142	2,830	.02175	16,374	96.9	(a)	(a)	(a)
Benedicta	177	251,750	.094	31,000	.02175	24,339	84.3	5,000	8,692	6,626
Blaine	903	798,485	.105	140,500	.02175	86,897	90.8	1,054	38,047	39,455
Bridgewater	895	2,601,610	.037	65,350	.02175	97,681	89.9	449	17,190	30,459
Caribou	10,419	58,310,310	.033	5,826,670	.02175	2,050,971	102.7	1,426,626	(a)	183,411
Cary Plantation	184	102,626	.11	14,585	.02175	11,606	87.5	19	150	9,201
Castle Hill	519	971,380	.042	71,950	.02175	42,363	110.7			46,839
Caswell Plantation	693	235,465	.160	2,500	.02175	37,729	95.8	68,465		64,678
Chapman	328	249,445	.082	26,580	.02175	21,033	99.3		3,142	12,348
Crystal	281	553,950	.020	303,400	.02175	17,678	141.7		218	22,592
Cyr Plantation	155	199,327	.118	7,200	.02175	23,677	104.7			18,596

AROOSTOOK COUNTY - Continued

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Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Dyer Brook	165	\$ 1,364,195	.0054	\$ 176,561	.02175	\$ 11,207	77.8	\$ 8,265	\$ 5,005	\$ 230,775
E Plantation	18	83,895	.117	1,400	.02175	9,846	105.0	3,000	54	6,041
Eagle Lake	908	1,657,595	.053	54,700	.02175	89,042	90.8		17,010	44,407
Easton	1,305	11,466,202	.030	90,100	.02175	345,946	97.0	441,334		71,961
Fort Fairfield	4,859	21,664,730	.0415	1,498,040	.02175	931,674	102.9		92,241	426,149
Fort Kent	4,575	15,988,520	.0350	1,616,790	.02175	594,763	92.7	10,000	7,005	29,790
Frenchville	1,375	5,746,622	.017	317,546	.02175	104,599	95.4	17,000	14,934	59,332
Garfield Plantation	104	67,250	.074	2,200	.02175	5,024	99.9			61,723
Glenwood Plantation	9	141,805	(a)	(a)	.02175	10,350	98.7	(a)	(a)	(a)
Grand Isle	797	720,290	.085	70,400	.02175	62,756	94.7			37,829
Hamlin Plantation	357	768,440	.037	40,024	.02175	29,303	102.1			15,200
Hammond Plantation	73	117,905	.110	800	.02175	12,987	99.0		8,948	4,901
Haynesville	157	264,495	.08	4,400	.02175	21,255	104.1	20,000	3,432	17,921*
Hersey	81	131,570	.0134			17,925	98.9		6,834	7,212
Hodgdon	933	1,063,675	.074	180,270	.02175	82,633	96.8		4,620	48,971
Houlton	8,111	42,457,430	.032	6,153,210	.02175	1,492,470	97.5	258,215		10,574*
Island Falls	913	5,143,100	.023	784,769	.02175	135,360	99.4	2,547		161,257
Limestone	10,360	9,775,380	.031	358,390	.02175	310,832	101.9	119,051		135,632
Linneus	608	790,445	.108	67,570	.02175	86,838	92.6		7,525	45,696
Littleton	958	3,321,860	.03	105,750	.02175	101,956	96.2	1,543	26,347	39,233
Ludlow	259	167,830	.134	36,650	.02175	23,286	81.2			24,817
Macwahoc Plantation	126	297,200	.054	(a)	.02175	16,381	102.6	38	4,200	6,342
Madawaska	5,585	85,101,975	.0235	7,106,380	.02175	2,154,460	98.4	771,990	94,489	49,758
Mapleton	1,598	9,990,075	.0195	146,120	.02175	197,987	100.4			113,869
Mars Hill	1,875	7,731,560	.041	327,372	.02175	324,114	82.5	9,552	36,375	158,454
Masardis	317	635,980	.074	657,840	.02175	61,371	81.8			17,792
Merrill	271	209,546	.105	15,850	.02175	22,347	86.2	1,139	9,539	55,693
Monticello	1,072	3,690,100	.035	68,700	.02175	130,648	104.5	20,000	31,995	43,512
Moro Plantation	24	188,121	.083			14,784	99.5		2,073	7,293
Nashville Plantation	50	654,906	.038	887,028	.02175	44,179	99.2			41,734
New Canada Plantation	300	701,077	.042	7,400	.02175	29,606	88.9		2,125	10,084
New Limerick	427	476,565	.095	18,898	.02175	45,685	93.9	7	3,198	47,103
New Sweden	639	1,000,450	.060	39,500	.02175	60,886	100.6	25,300		22,908
Oakfield	836	3,418,800	.027	125,070	.02175	95,028	86.8	51,024	14,572	87,282
Orient	83	210,757	.140	32,400	.02175	30,211	96.3	1,759	1,664	10,022
Oxbow Plantation	92	194,956	.086		.02175	16,766	(a)	(a)	(a)	(a)
Perham	436	680,880	.09	71,000	.02175	62,823	99.1			57,140
Portage Lake	477	1,598,100	.061	31,720	.02175	98,174	99.3			65,328
Presque Isle	11,452	67,913,300	.036	10,871,100	.02175	2,681,326	95.6	485,233		514,114
Reed Plantation	273	276,515	.150	8,316	.02175	41,658	99.3	32,500	20,992	21,951
St. Agatha	868	1,892,620	.032	119,900	.02175	63,172	108.8	18,855		28,613

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
St. Francis	811	\$ 199,741	.1890	\$ 62,850	.02175	\$ 39,119	102.6	\$	\$ 10,775	\$ 75,174
St. John Plantation	377	184,850	.115			21,258	97.0		8,466	17,035
Sherman	949	892,300	.055	286,900	.02175	55,317	108.0	2,500	17,726	46,081
Smyrna	318	211,482	.140	97,100	.02175	31,730	89.8	1,120	13,242	7,952
Stockholm	388	435,585	.076	49,600	.02175	34,183	(a)		63,290	19,406
Van Buren	3,971	11,832,640	.0345	871,650	.02175	427,184	101.5	197,975	86,863	
Wade	255	443,240	.098	24,850	.02175	43,978	102.6	18,500	3,502*	
Wallagrass Plantation	617	410,765	.088	25,700	.02175	36,653	100.4	4,175		31,634
Washburn	1,914	3,715,669	.079	732,794	.02175	309,476	97.8	146,500		17,197
Westfield	517	1,561,403	.040	27,150	.02175	63,047	117.2			53,411
Westmanland Plantation	52	279,550	.0215	4,500	.02175	6,108	99.7	8,500		3,432
Weston	162	696,530	.023	36,025	.02175	16,804	98.1	24		10,513
Winterville Plantation	164	137,775	.090			12,400	94.5		7,060	27,937
Woodland	1,218	1,053,655	.096	106,250	.02175	103,462	95.2	147,662	43,507	25,374

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CUMBERLAND COUNTY

Baldwin	878	5,570,010	.025	162,400	.02175	142,782	97.0		6,975	94,994
Bridgton	2,967	57,165,245	.01525	1,729,762	.02175	909,394	96.1		46,167	90,389
Brunswick	16,195	79,265,800	.0403	10,099,700	.02175	3,414,081	98.8	1,762,533	77,233	289,226
Cape Elizabeth	7,873	59,736,750	.0395	203,515	.02175	2,364,028	100.9	3,999,900	47,865	110,985
Casco	1,256	13,045,180	.02625	397,770	.02175	351,091	95.8	12,000	8,796	45,501
Cumberland	4,096	42,256,167	.027	652,500	.02175	1,155,108	100.5	437,500	26,174	255,473
Falmouth	6,291	50,198,980	.039	2,409,890	.02175	2,010,175	99.2	2,216,000	248,899	92,674
Freeport	4,781	28,612,370	.0345	5,717,640	.02175	1,111,486	94.3	452,060	94,386	109,595
Gorham	7,839	41,322,942	.0328	1,035,410	.02175	1,377,913	96.1	1,381,044	119,234	156,949
Gray	2,939	40,405,400	.019	624,500	.02175	761,286	97.4	233	58,920	136,570
Harpwell	2,552	13,705,237	.05	28,140	.02175	685,874	98.3	8,812	35,556	95,516
Harrison	1,045	10,757,368	.0325	126,650	.02175	352,367	(a)	13,839	8,547	42,634
Naples	956	21,448,390	.20	88,200	.02175	430,886	93.8	47,037	9,922	17,866
New Gloucester	2,811	8,294,070	.041	613,120	.02175	353,392	88.9	52,726	9,526	31,140
North Yarmouth	1,383	7,269,309	.0315	114,515	.02175	231,474	96.4	41,667	7,825	59,444
Otisfield	589	1,189,215	.183	34,400	.02175	218,375	96.1		5,685	11,546
Portland	65,116	541,000,000	.28		.02175	20,239,099	94.1	36,580,000		668,481*
Pownal	800	1,314,479	.135	46,300	.02175	178,462	97.4	7,600	10,847	58,917
Raymond	1,328	9,363,336	.050	740,050	.02175	484,263	92.6	109,168	16,131	25,012

CUMBERLAND COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Scarborough	7,845	\$106,107,200	.02460	\$ 3,025,400	.02175	\$2,676,040	96.9	\$2,456,700	\$ 72,134	\$ 533,039
Sebago	708	1,413,090	.0196	41,103	.02175	277,860	101.6	503	47,858	18,047
South Portland	23,267	247,825,500	.0273	32,328,100	.02175	7,468,772	96.7	7,336,353	193,262	101,469
Standish	3,122	11,523,878	.082	282,710	.02175	951,107	98.0		38,548*	98,900
Westbrook	14,444	112,009,970	.040	12,426,900	.02175	4,750,684	99.5	6,250,511	664,784	408,679
Windham	6,593	40,962,310	.03820	1,646,590	.02175	1,600,574	91.9	540,093	130,781	220,246
Yarmouth	4,854	65,498,510	.0305	995,260	.02175	2,019,357	98.5	1,488,750	235,995	269,060

FRANKLIN COUNTY

Avon	495	439,880	.066	193,175	.02175	33,234	103.8		18,668	32,562
Carthage	354	1,036,220	.0295	20,430	.02175	31,103	82.6		12,599	13,468
Carrabassett Valley		6,537,390	.0083			54,261	87.7		2,259	20,688
Chesterville	643	5,997,970	.015	258,540	.02175	97,949	89.1	16,710	8,587	25,271
Coplin Plantation	50	723,143	.02866	560	.02175	20,737	97.9		4,133	11,719
Dallas Plantation	105	1,030,765	.038	10,271	.02175	39,393	91.8		10,558	4,418
Eustis	595	934,350	.085	174,100	.02175	83,206	95.4	20,000	34,127	22,046
Farmington	5,657	38,385,890	.025	4,298,870	.02175	1,053,148	94.0	840,568	80,814	156,029
Industry	347	1,260,500	.059	185,390	.02175	78,402	85.3	14,000	4,751	19,577
Jay	3,954	77,264,274	.0195	12,040,855	.02175	1,768,545	99.1	3,045,000	81,314	57,504
Kingfield	877	2,822,240	.031	314,230	.02175	94,324	102.7		7,856	50,948
Madrid	107	260,274	.075	9,200	.02175	19,721	98.9		8,978	5,666
New Sharon	725	2,546,830	.045	246,610	.02175	119,971	95.4	25,000	774	8,002
New Vineyard	444	822,000	.068	106,950	.02175	58,222	90.4		1,122	30,747
Phillips	979	1,268,351	.092	147,700	.02175	119,901	96.9	24,000	39,610	9,766
Rangeley Plantation	52	986,609	.064	4,180	.02175	63,234	100.7		2,540	11,290
Rangeley	941	12,716,040	.024	330,430	.02175	312,372	102.5	262,500	24,401	43,064
Sandy River Plantation	73	865,979	.052	9,500	.02175	45,238	81.9		13,033	4,135
Strong	1,132	2,154,505	.050			90,313	95.2	9,000	19,687	22,485
Temple	367	486,965	.100	42,682	.02175	49,625	100.5	16,466	11,324	3,577
Weld	360	1,633,214	.06061	15,550	.02175	99,359	99.2		800	11,119
Wilton	3,802	33,432,821	.01450	8,338,690	.02175	666,142	93.3	152,999	37,638	50,332

HANCOCK COUNTY

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Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Amherst	148	\$ 280,276	.76	\$ 11,350	.02175	\$ 21,548	94.2	\$	\$ 1,219	\$ 14,695
Aurora	72	160,711	.125	10,150	.02175	20,310	99.7	38	666	13,285
Bar Harbor	3,716	27,562,790	.047	957,950	.02175	1,316,327	96.4	500,019	191,295	124,948
Blue Hill	1,367	3,059,885	.121	206,307	.02175	374,733	96.8	10,097	34,082	88,768
Brooklin	598	5,057,150	.034	22,280	.02175	172,428	98.9	13,681	32,913	57,022
Brooksville	673	4,491,320	.043	60,610	.02175	194,445	96.0		55,364	43,251
Bucksport	3,756	17,645,680	.072	4,854,630	.02175	1,376,077	100.6	734,000	102,797	134,931
Castine	1,080	15,764,798	.0125	73,700	.02175	198,663	100.02	407,570	32,358	35,645
Cranberry Isles	186	3,224,230	.025	8,899	.02175	80,799	102.3		39,150	892
Dedham	522	697,507	.144	2,700	.02175	100,499	102.3	10,029	1,159*	53,036
Deer Isle	1,211	2,445,755	.104	163,462	.02175	257,914	95.7		12,698	77,686
Eastbrook	188	538,501	.080	1,575	.02175	42,964	99.3		4,261	14,139
Ellsworth	4,063	40,094,625	.033	4,203,300	.02175	1,414,545	91.4	107,528	10,460	384,358
Franklin	708	1,244,360	.064		.02175	80,729	97.1	(a)	(a)	(a)
Gouldsboro	1,310	6,741,780	.031	256,930	.02175	222,548	93.8	1,000	12,360	55,569
Great Pond Plantation	43	77,880	.122	150	.02175	9,505	99.9	3	671	2,162
Hancock	1,070	1,412,650	.113	760,445	.02175	176,169	96.5	66,228	17,753	72,808
Lamoine	615	12,116,380	.0011	14,550	.02175	133,597	93.2	320,000	15,530	52,759
Long Island Plantation	56	223,330	.065	(a)	.02175	14,556	87.9	(a)	(a)	(a)
Mariaville	108	194,215	.155			30,103	98.8		3,452	21,569
Mount Desert	1,659	31,574,250	.037	129,930	.02175	1,171,073	99.3	1,683,000	90,752	133,853
Orland	1,307	14,708,554	.015675	133,500	.02175	233,460	94.1	33,000	52,538	71,733
Osborn Plantation	33	111,892	.124		.02175	13,875	100.5	(a)	(a)	(a)
Otis	123	356,922	.135		.02175	48,358	96.4	(a)	(a)	(a)
Penobscot	786	5,220,400	.022	40,500	.02175	115,730	95.2		28,335	20,132
Sedgwick	578	3,874,840	.030	65,110	.02175	117,661	94.3	428	16,544	18,663
Sorrento	199	495,645	.138	3,000	.02175	68,464	96.6		8,035	24,084
Southwest Harbor	1,657	18,463,390	.025	404,410	.02175	470,586	96.9	26,534	62,957	25,530
Stonington	1,291	3,135,010	.088	449,145	.02175	285,649	90.6	77,213	49,165	10,192
Sullivan	824	1,891,991	.60	49,250	.02175	114,591	95.3		1,009	37,946
Surry	623	2,922,260	.52	22,050	.02175	152,437	96.3		10,114	34,960
Swan's Island	323	1,106,850	.088			97,403	100.7		12,296	13,568
Tremont	1,003	6,490,500	.032	105,301	.02175	209,986	98.0	63,500	48,288	15,306
Trenton	392	5,642,280	.022	127,200	.02175	126,897	91.0	4,970	25,229	46,357
Verona	437	1,167,010	.033	31,200	.02175	39,190	97.6	180	7,653	28,541
Waltham	167	203,627	.085	13,674	.02175	17,606	95.4		7,390	12,394
Winter Harbor	1,028	7,228,297	.015	64,756	.02175	109,833	99.0	35,000	9,298	26,520

KENNEBEC COUNTY

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Albion	1,056	\$ 1,627,920	.056	\$ 877,053	.02175	\$ 110,239	92.2		\$ 15,838	\$ 52,383
Augusta	21,945	126,363,185	.033	15,901,880	.02175	4,515,852	98.5	89,638	337,554	949,163
Belgrade	1,302	4,235,641	.063	434,000	.02175	276,285	95.2		2,951	83,141
Benton	1,729	881,450	.198	542,270	.02175	186,321	98.6			78,559
Chelsea	2,095	3,513,597	.0325	411,566	.02175	123,208	90.9	89,517	35,501	15,700
China	1,850	15,565,590	.2075	277,550	.02175	329,028	97.1	105,322	36,292	6,842
Clinton	1,971	1,227,457	.175	1,132,673	.02175	239,441	94.7		6,000	6,653
Farmingdale	2,423	18,277,020	.0175	222,829	.02175	324,697	96.4	278	7,590	83,874
Fayette	447	980,945	.096	81,089	.02175	95,934	104.6		12,068	22,543
Gardiner	6,685	25,013,930	.0398	4,114,360	.02175	1,085,042	95.9	560,254	42,611	98,842*
Hallowell	2,814	10,789,852	.035	1,248,653	.02175	404,803	96.7	24,293	60,179	112,378
Litchfield	1,222	4,822,390	.046	242,210	.02175	227,098	102.1	32,584	12,998	9,463
Manchester	1,331	16,456,305	.021	297,930	.02175	352,033	96.4	44,387	45,858	39,110
Monmouth	2,062	21,090,460	.01925		.02175	423,645	101.9	239,262	63,909	49,986
Mount Vernon	680	3,474,180	.045	100,250	.02175	158,512	94.5	18,000	4,464	44,534
Oakland	3,535	14,589,596	.036	1,954,997	.02175	567,747	91.3	258,000	20,133	16,632
Pittston	1,617	7,219,250	.022	195,275	.02175	163,071	97.1		808	49,524
Randolph	1,741	2,009,006	.069	210,668	.02175	143,203	100.1			45,224
Readfield	1,258	11,751,170	.205	353,150	.02175	248,585	96.2	460,481	5,690	67,316
Rome	362	1,137,778	.087	6,780	.02175	99,134	91.5	16,943	8,957	23,726
Sidney	1,319	10,399,760	.019	480,140	.02175	208,039	96.5		2,538	43,373
Vassalboro	2,618	6,996,380	.046	783,040	.02175	338,865	98.9	84,954	19,018	127,097
Vienna	205	1,069,981	.038	17,000	.02175	41,040	101.3			11,635
Waterville	18,192	121,019,810	.033	13,095,040	.02175	4,278,471	94.5	6,095,038	295,820	1,456,792
Wayne	577	4,284,950	.032	89,054	.02175	139,055	99.1		36,035	8,783
West Gardiner	1,435	4,894,620	.033	161,380	.02175	164,541	91.7	22,275	706	31,301
Windsor	1,097	906,585	.0152	295,331	.02175	143,789	95.6		6,900	32,658
Winslow	7,299	24,745,730	.066	4,584,800	.02175	1,732,938	97.3	1,191,256	374,080	226,523
Winthrop	4,335	36,505,610	.028	3,650,590	.02175	1,101,558	97.8	372,737	47,389	185,932

KNOX COUNTY

Appleton	628	1,695,235	.036	205,840	.02175	65,572	103.5	(a)	(a)	17,271
Camden	4,115	38,221,970	.028	2,134,910	.02175	1,116,649	97.1	66,000	248,206	75,468
Cushing	522	2,189,640	.076	18,193	.02175	166,811	96.3		13,078	42,568
Friendship	834	5,044,830	.032	69,213	.02175	162,940	97.8		27,648	8,205
Hope	500	8,095,857	(a)	(a)	.02175	78,860	93.0	(a)	(a)	(a)

KNOX COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Isle au Haut	45	\$ 172,630	.184	\$		\$ 31,784	100.0	\$	\$ 16,374	\$ 283
Matinicus Isle Plantation	90	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
North Haven	399	1,785,445	.0119	54,160	.02175	213,646	99.6		66,977	38,096
Owl's Head	1,281	1,910,600	.106	29,450	.02175	203,164	96.2		12,572	38,223
Rockland	8,505	39,401,220	.043	5,635,120	.02175	1,816,816	91.4	913,400	83,090	157,322
Rockport	2,067	28,472,190	.0216	214,980	.02175	619,675	91.1	135,195	18,881	84,278
St. George	1,639	19,879,150	.0195	82,000	.02175	389,432	94.4		3,190	75,361
South Thomaston	831	988,720	.140	71,100	.02175	139,967	97.5	80,000	11,196	18,910
Thomaston	2,646	29,269,598	.021	2,951,925	.02175	678,866	98.0	172,303	29,259	100,242
Union	1,189	3,958,300	.044	833,500	.02175	192,294	101.4		13,343	55,138
Vinalhaven	1,135	2,661,700	.110	207,300	.02175	297,285	93.1	73,138	26,451	13,355
Warren	1,864	6,772,147	.042	726,992	.02175	300,227	91.6		17,496	55,661
Washington	723	743,573	.124	162,845	.02175	95,757	92.7	1,599	12,105	31,096

LINCOLN COUNTY

Alna	315	1,296,725	.069	30,952	.02175	90,235	96.5	327	18,709	6,355
Boothbay	1,814	17,029,420	.0242	295,645	.02175	418,542	97.7		14,559	3,124
Boothbay Harbor	2,320	25,863,470	.0243	1,083,153	.02175	652,041	98.4	25,983	56,004	42,993
Bremen	454	4,814,130	.24	21,160	.02175	115,999	97.8	4,000	15,038	15,892
Bristol	1,721	40,473,070	.1120	201,455	.02175	457,680	98.0	77,026	77,927	89,006
Damariscotta	1,264	9,519,880	.0275	777,750	.02175	278,713	97.6	74,829	12,842*	33,281
Dresden	787	2,375,500	.053	52,800	.02175	127,050	101.3	20,000	18,398	12,832
Edgecomb	549	1,158,805	.112	106,305	.02175	132,098	94.2	24,500	21,208	18,407
Jefferson	1,242	1,895,625	.100	145,997	.02175	192,738	95.8	7,011	16,233	55,085
Monhegan Plantation	44	225,100	.0105	15,191	.02175	23,966	97.2		12,598	2,439
Newcastle	1,076	6,956,283	.033	506,311	.02175	240,570	97.3	1,872	8,214*	46,704
Nobleboro	850	2,105,035	.066	127,575	.02175	141,707	98.7	4,000	10,220	18,725
Somerville Plantation	215	428,330	.070	11,700	.02175	30,238	96.0	20,800	14,452	20,510
South Bristol	664	2,366,142	.073	39,750	.02175	173,593	97.6	21,227	2,658	21,964
Southport	473	15,429,345	.0175	68,570	.02175	272,301	99.5	2,981	79,143	41,289
Waldoboro	3,146	24,131,200	.025	1,222,700	.02175	629,874	96.3	2,597	15,085	112,531
Westport	228	485,460	.180	6,000	.02175	87,513	98.8	17,500	4,973	3,542*
Whitefield	1,131	1,507,690	.075	103,290	.02175	115,360	93.6	103,316	8,342	26,610
Wiscasset	2,244	86,143,529	.030	657,344	.02175	2,598,603	99.2	410,911	396,129	25,691

OXFORD COUNTY

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Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Andover	791	\$ 12,764,740	.026	\$ 738,143	.02175	\$ 347,938	99.0		\$ 19,653	\$ 12,574
Bethel	2,220	9,820,735	.044	2,702,635	.02175	490,895	87.9	264,500	1,807	162,380
Brownfield	478	648,580	.104	49,715	.02175	68,560	89.0			62,045
Buckfield	929	3,856,960	.025	457,780	.02175	106,381	102.6	20,000	31,056	14,582
Byron	132	347,065	.100	2,300	.02175	34,757	97.1		9,083	11,610
Canton	742	1,111,210	.071	111,706	.02175	81,326	95.7		2,302	22,615
Denmark	397	1,483,160	.132	50,245	.02175	196,870	95.5	2,434	14,538	22,012
Dixfield	2,188	10,732,580	.027	1,149,200	.02175	314,775	98.9	64,250	62,295	56,675
Fryeburg	2,208	6,804,870	.0602	1,632,285	.02175	446,382	(a)		39,361	37,026
Gilead	153	583,181	.086	4,650	.02175	50,253	97.7	14,995	8,545	2,509
Greenwood	610	3,603,413	.0432	303,491	.02175	162,269	97.1	11,000	18,488	17,710
Hanover	275	876,800	.047	24,900	.02175	41,751	96.5		16,047	1,386
Hartford	312	598,347	.98	71,600	.02175	60,195	104.0		4,758	16,359
Hebron	532	861,650	.050	181,440	.02175	47,029	85.3		3,560	16,392
Hiram	686	1,222,640	.98	145,907	.02175	122,992	97.9	258	28,753	18,538
Lincoln Plantation	60	1,105,044	.031			34,256	99.5		9,049	21,066
Lovell	607	2,756,943	.093	102,915	.02175	258,634	(a)	4,832	55,794	34,960
Magalloway Plantation	75	369,247	.110			40,617	99.8		14,806	7,684
Mexico	4,309	8,243,350	.052	445,300	.02175	438,339	94.4		96,884	27,445
Newry	208	1,181,150	.033	29,990	.02175	39,630	102.6		10,284	9,090
Norway	3,595	30,532,780	.0235	2,737,345	.02175	777,121	95.8	424,249	55,223	144,242
Oxford	1,892	4,533,550	.058	1,460,825	.02175	294,719	95.7	88,414	23,122	25,821
Paris	3,731	21,999,160	.024	2,324,025	.02175	578,528	99.0	400,000	68,078	92,193
Peru	1,345	2,151,431	.106	1,356,255	.02175	257,550	92.0		54,982	62,779
Porter	1,115	1,399,266	.067	165,740	.02175	97,353	97.8		2,130	74,660
Roxbury	271	1,067,719	.074	65,505	.02175	80,436	91.7		7,671	2,008
Rumford	9,363	97,503,890	.0285	5,300,082	.02175	2,894,138	96.1	1,270,387	14,106	27,649
Stoneham	160	2,660,841	.01823	8,505	.02175	48,691	99.2		16,618	14,745
Stow	109	182,070	(a)	47,554	.02175	23,234	(a)		18,241	5,148
Sumner	525	916,845	.62	34,775	.02175	57,601	98.7		3,776	43,322
Sweden	110	3,708,885	.014	1,200	.02175	51,950	98.9		3,803	14,616
Upton	54	473,766	.035	1,300	.02175	16,610	95.5		36,545	12,795
Waterford	760	2,725,830	.076	230,630	.02175	212,179	98.6	16,800	25,463	64,300
West Paris	1,171	1,766,486	.065	314,250	.02175	121,657	97.2	43,600	38,963	38,230
Woodstock	1,005	1,745,780	.080	266,010	.02175	145,448	103.4		3,915	54,259

PENOBSCOT COUNTY

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Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Alton	340	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Bangor	33,168	187,341,750	.042	30,575,510	.02175	8,533,393	100.1	12,128,200	132,928	1,672,334
Bradford	569	838,950	.066	462,100	.02175	65,421	94.1	36,000	95	45,147
Bradley	1,010	6,336,695	.013	20,898	.02175	82,849	96.6	14,000	49,884	83,565
Brewer	9,300	65,039,440	.0335	6,425,890	.02175	2,318,593	96.1	3,465,000	1,224,995	308,765
Burlington	266	227,150	.124	4,050	.02175	28,255	99.1		11,094	23,123
Carmel	1,301	3,794,460	.025	165,870	.02175	98,469	86.6		23,850	109,410
Carroll Plantation	132	110,328	.168	8,780	.02175	18,735	99.3	7,500	3,012	9,003
Charleston	909	1,132,005	.050	383,133	.02175	64,934	91.6		17,273	31,603
Chester	255	226,240	.154			34,843	94.9		102	20,522
Clifton	233	560,542	.056	206,935	.02175	35,891	98.0	36	100	14,460
Corinna	1,700	9,480,970	.023	1,400,480	.02175	248,523	98.8	14,865	25,227	39,207
Corinth	1,212	1,764,568	.068	465,444	.02175	130,114	93.4		15,997	53,332
Dexter	3,725	17,492,610	.02750	3,945,300	.02175	566,857	97.3	68,000	7,818	76,144
Dixmont	559	533,640	.071	162,185	.02175	41,416	92.9		2,356*	22,547
Drew Plantation	32	112,227	.16	150	.02175	17,960	90.9		76	6,975
East Millinocket	2,567	14,115,767	.087	1,026,995	.02175	1,250,409	99.5	338,000	33,224	41,071
Eddington	1,358	3,270,590	.45	56,500	.02175	148,405	96.3	48,551	3,450	55,626
Edinburg	67	166,208	.087			14,460	100.7	81	7,270	5,013
Enfield	1,148	1,131,402	.136	269,000	.02175	159,721	95.0	280	15,949	58,222
Etna	526	426,239	.060			28,632	93.5		6,657	46,054
Exeter	663	380,000	.158	293,804	.02175	66,430	87.9	12,288	1,107*	10,817
Garland	596	275,290	.184	226,700	.02175	55,584	85.7	5,000	6,177*	14,836
Glenburn	1,196	4,166,195	.04	47,650	.02175	167,684	87.4	33,860	41,039	48,307
Grand Falls Plantation	6	187,464	.056			10,498	105.3		2,126	4,171
Greenbush	591	549,940	.105	16,841	.02175	58,143	94.7	27,892	4,528*	75,331
Greenfield	117	915,000	.036			32,940	94.0		9,773	15,506
Hampden	4,693	41,435,510	.00185	2,559,800	.02175	822,234	97.5	135,775	10,259	205,206
Hermon	2,376	13,577,600	.0024	450,950	.02175	335,671	91.3	300,000	384,694*	188,780
Holden	1,841	7,131,877	.0265	105,855	.02175	191,300	106.5	4,800		97,232
Howland	1,468	2,019,707	.070	72,300	.02175	142,952	92.9	3,609	10,628	58,247
Hudson	482	669,231	.116	46,350	.02175	78,639	95.0	5	3,808	66,907
Kenduskeag	733	923,930	.06000		.02175	49,748	92.6	76		28,090
Lagrange	393	288,290	.098	65,160	.02175	29,670	94.8	46	3,158	32,782
Lakeville Plantation	15	353,014	.036			12,709	102.1	2	13,003	2,541
Lee	599	1,955,525	.033	35,825	.02175	65,312	91.6	(a)	(a)	(a)
Levant	802	1,750,213	.035	140,980	.02175	64,323	97.0	49	9,148	28,164
Lincoln	4,759	41,248,470	.024	3,778,760	.02175	1,072,151	99.4	787	253,869	114,879
Lowell	154	175,910	.008	3,480	.02175	14,148	103.1		10,294	11,757
Mattawamkeag	988	1,055,290	.192	237,675	.02175	207,785	99.4	62,000	12,409	15,647

PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Maxfield	24	\$ 83,155	.066	\$		\$ 5,488	100.4	\$ 5	\$ 3,886	\$ 1,016
Medway	1,491	582,794	.33	90,300	.02175	194,286	97.6	20,800	35,778	17,442
Milford	1,828	5,247,279	.032	369,451	.02175	175,948	97.6	145,750	59,578	20,055
Millinocket	7,742	125,382,776	.02215	3,765,715	.02175	2,859,137	98.9	2,791,814	892,423	117,360
Mount Chase Plantation	197	693,301	.038	2,510	.02175	26,400	85.6	23	7,738	6,142
Newburgh	835	894,335	.058	154,685	.02175	55,236	95.7			36,955
Newport	2,260	2,132,600	.211	1,343,319	.02175	479,301	95.1	14,743	2,146	58,423
Old Town	9,057	91,383,000	.021	7,431,240	.02175	2,080,672	92.5	1,456,502	109,659	465,434
Orono	9,989	37,917,570	.03	1,368,190	.02175	1,167,285	97.4	784,700	45,203	107,168
Orrington	2,702	18,260,870	.021	289,060	.02175	389,765	97.6		26,632	51,055
Passadumkeag	326	672,539	.029	10,950	.02175	19,742	98.1		2,367	38,648
Patten	1,266	4,492,750	.023		.02175	102,879	94.2	1,000	63,172	18,340
Plymouth	542	205,114	.150	220,013	.02175	35,552	96.3			54,948
Prentiss Plantation	159	91,218	.235		.02175	17,463	93.3	(a)	(a)	(a)
Seboeis Plantation	63	102,360	.0105	1,040	.02175	10,770	103.1		4,286	5,850
Springfield	336	176,672	.180	35,650	.02175	32,576	92.7	1,489	10,944	25,699
Stacyville	547	1,087,820	.068			88,361	88.0	11,871	7,133	43,025
Stetson	395	3,351,206	.014	75,475	.02175	48,558	94.0	249	5,497	18,747
Veazie	1,556	16,543,811	.0292	405,631	.02175	491,902	99.0	147,035	47,589	52,242
Webster Plantation	56	75,825	.158			11,980	98.6		(a)	(a)
Winn	516	156,551	.022	113,279	.02175	36,905	87.7		1,223	37,237
Woodville	62	574,261	.079	650	.02175	45,381	99.6	99	5,371	16,088

PISCATAQUIS COUNTY

Abbot	453	321,975	.1425	66,350	.02175	47,325	97.9	7	4,374	27,935
Atkinson	213	239,789	.1238	127,400	.02175	32,457	95.2	3,074	1,602	12,542
Barnard Plantation	24	330,222	.025			8,257	95.2		1,203	2,006
Blanchard Plantation	56	126,194	.01475	(a)	(a)	18,680	93.9	(a)	(a)	4,907
Bowerbank	29	410,342	.049			20,107	98.6		14,723	2,664
Brownville	1,490	1,025,100	.0146	117,125	.02175	152,212	93.4	57,572	12,982	17,403
Dover-Foxcroft	4,178	30,590,445	.0175	2,274,268	.02175	584,805	93.0	365,000	10,983	36,289
Elliottsville Plantation	26	236,992	.107			25,358	100.4	3,000	5,737*	15,075
Greenville	1,894	12,113,627	.029	311,148	.02175	358,063	96.1	18,362	46,038	36,474
Guilford	1,694	8,074,865	.031	562,138	.02175	262,547	95.3	41,070	18,458	62,061
Kingsbury	7	142,747	.082			11,705	100.3		4,524	527

PISCATAQUIS COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Lake View Plantation	16	\$ 390,593	.056	\$		\$ 21,873	96.6	\$	\$ 3,301	\$ 14,720
Medford	146	274,780	.066	1,600	.02175	18,170	101.1	9,038	3,034	9,636
Milo	2,572	7,926,660	.042	984,840	.02175	360,288	100.3	107,954	27,160	63,754
Monson	669	1,266,390	.060		.02175	75,983	94.0	23,750	9,744	20,587
Parkman	457	1,594,831	.035	68,520	.02175	57,309	92.0			14,207
Sangerville	1,107	1,107,562	.78	264,850	.02175	92,150	97.6	10,000	7,839	28,386
Sebec	325	470,593	.104	48,170	.02175	50,408	98.4		169	31,605
Shirley	174	1,538,778	.01850	3,706	.02175	28,548	97.9	(a)	(a)	(a)
Wellington	232	149,804	.138	30,050	.02175	21,327	(a)	(a)	(a)	(a)
Willimantic	126	610,205	.060	1,855	.02175	36,653	101.9		5,405	4,156

SAGADAHOC COUNTY

Arrowsic	188	1,076,865	.030	940	.02175	32,326	101.1		1,528*	18,999
Bath	9,679	63,774,100	.042	6,007,000	.02175	2,809,164	102.2	3,018,556	311,760	278,797
Bowdoin	858	376,240	.227	102,744	.02175	87,011	95.1	22,000	64*	2,245
Bowdoinham	1,294	7,608,980	.028	315,375	.02175	219,911	95.5		737*	30,931
Georgetown	464	4,838,440	.31	18,000	.02175	150,381	97.3	6,312	17,882	58,369
Phippsburg	1,229	2,336,290	1.21	77,500	.02175	284,377	99.0	10,000	67,760	17,901
Richmond	2,168	9,524,590	.034	1,310,750	.02175	352,345	91.2	22,358	12,778	34,658
Topsham	5,022	24,420,681	.0385	1,762,400	.02175	978,534	97.5		20,045	262,144
West Bath	836	9,688,953	.0205	289,542	.02175	204,908	96.3	61,169	12,869	10,516
Woolwich	1,710	3,177,215	.103	121,920	.02175	329,910	98.6	100,000	28,620	33,480

SOMERSET COUNTY

Anson	2,168	5,422,880	.040	475,220	.02175	227,243	99.9		53,846	23,607
Athens	592	1,166,419	.050	142,720	.02175	61,425	95.5		1,066	22,212
Bingham	1,254	8,627,990	.025	738,250	.02175	231,757	96.8	319,879	13,325	34,465
Brighton Plantation	58	223,025	.064	2,550	.02175	14,329	98.5		2,388	4,448
Cambridge	281	435,445	.060	85,500	.02175	27,986	95.6		2,298	10,823
Canaan	904	2,434,485	.040	177,469	.02175	101,239	93.4	822	1,017	56,386

SOMERSET COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated Unappropriated	
Caratunk Plantation	96	\$ 310,685	.079	\$ 1,700	.02175	\$ 24,911	99.99	\$	\$ 207	\$ 15,503
Cornville	623	1,369,365	.041	202,865	.02175	60,556	91.3	20,000	2,529	23,144
Dennistown Plantation	48	212,363	.068			14,441	101.0		8,112	3,790
Detroit	663	3,648,769	.0207			75,669	101.5		13,620	54,730
Embden	418	1,276,658	.134	14,900	.02175	171,396	99.2	40	2,778	41,403
Fairfield	5,684	24,326,770	.032	2,460,350	.02175	831,969	94.8	896,882	334,874	162,750
Harmony	650	522,825	.064	148,775	.02175	36,697	90.8	4,800	13,261	12,482
Hartland	1,414	3,394,840	.070	358,033	.02175	245,426	96.3		35,218	43,475
Highland Plantation	23	183,778	.094			17,275	97.6	5	7,666	2,720
Jackman	848	4,499,140	.02825	259,150	.02175	132,737	91.1	40,073	2,312	17,918
Madison	4,278	4,089,525	.162	2,399,965	.02175	714,734	93.9	11,229	25,466	73,497
Mercer	313	703,796	.077	79,720	.02175	55,338	95.3	(a)	(a)	(a)
Moose River	255	2,102,934	.015	7,500	.02175	31,707	99.4	25	5,602	14,720
Moscow	586	8,915,360	.036	21,400	.02175	321,418	99.4		9,959	37,964
New Portland	559	1,060,900	.070	72,275	.02175	75,835	94.2		3,272*	31,809
Norridgewock	1,964	1,186,970	.174	614,090	.02175	219,889	94.5		15,105	36,509
Palmyra	1,104	781,360	.114	551,150	.02175	101,060	87.5		4,025*	69,260
Pittsfield	4,274	36,608,884	.02095	2,928,428	.02175	830,649	87.9	517,651	6,404	16,990*
Pleasant Ridge Plantation	116	3,288,311	.072			236,758	99.7		26,742	33,282
Ripley	297	1,061,614	.031	96,615	.02175	35,011	95.7		1,015	7,165
St. Albans	1,041	1,012,530	.116	665,422	.02175	131,926	95.9	28,984	4,736	13,904
Skowhegan	7,601	29,169,960	.049	3,918,260	.02175	1,514,550	94.1	365,000	93,745	224,320
Smithfield	527	769,675	.142	86,722	.02175	111,180	98.6		4,042	12,894
Solon	712	1,004,105	.116	154,010	.02175	119,826	96.5	18,600	3,732	26,620
Starks	323	400,272	.104	145,015	.02175	44,782	92.4		22,099	6,652
The Forks Plantation	45	353,384	.056			19,918	98.4		4,985	9,454
West Forks Plantation	74	1,267,495	.015	43,060	.02175	19,949	100.9			9,873

WALDO COUNTY

Belfast	5,957	48,054,050	.0228	4,637,550	.02175	1,196,499	93.3	589,438	24,603	252,964
Belmont	349	1,764,060	.0185	75,027	.02175	34,508	84.8		1,218	22,767
Brooks	751	474,182	.130	40,489	.02175	70,540	86.2		18,057	52,158
Burnham	802	7,581,080	.01725	788,490	.02175	147,928	98.2	22,286	8,373	47,071
Frankfort	620	482,054	.109	113,894	.02175	55,021	101.1	7,900	31,576	29,847
Freedom	373	485,145	.066	165,528	.02175	35,620	84.0	3,911		24,554

WALDO COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Islesboro	421	\$ 1,589,780	.154	\$ 57,802	.02175	\$ 246,083	98.3	\$ 1	\$ 31,633	\$ 68,207
Jackson	217	280,349	.090	37,020	.02175	26,037	92.9		2,767*	9,158
Knox	443	861,552	.062	630,604	.02175	67,132	88.0	6,000	483	17,759
Liberty	515	807,480		163,408	.02175	106,912			11,962	22,047
Lincolnville	955	19,058,200	.00969	261,500	.02175	190,362	95.2		17,150	9,594
Monroe	478	1,532,169	.054	56,670	.02175	83,970	94.9	1,947	16,639	17,780
Montville	430	265,605	.278	30,881	.02175	80,555	77.6	75,914	2,788	10,179
Morrill	410	661,120	.070	203,592	.02175	47,357	89.3	116	6,048	3,914
Northport	744	2,232,815	.068	87,995	.02175	153,744	95.3	502	16,489	60,545
Palermo	645	1,031,350	.079	214,160	.02175	86,135	103.0	45,457	18,853	19,163
Prospect	358	433,055	.103	91,572	.02175	49,596	85.6		4,761	23,992
Searsmont	624	1,184,185	.0122	394,019	.02175	153,040	91.0	17,000	13,219	53,717
Searsport	1,951	16,978,355	.027	2,002,336	.02175	501,966	114.3	35,680	39,426	201,805
Stockton Springs	1,142	6,726,100	.022	151,200	.02175	151,263	94.3	61	5,147	38,537
Swanville	487	760,360	.082	78,640	.02175	64,060	98.3	79		19,452
Thorndike	439	545,515	.080	426,180	.02175	52,911	94.9		2,614	24,508
Troy	543	997,580	.007	244,476	.02175	73,748	93.2	8,245	3,403*	14,759
Unity	1,280	2,222,800	.071	868,725	.02175	176,714	93.2	457	208	23,604
Waldo	431	314,925	.100	172,670	.02175	35,248	100.4		22,904	3,271
Winterport	1,963	3,038,312	.068	288,490	.02175	212,880	82.9	77	8,895	135,638

WASHINGTON COUNTY

Addison	773	870,340	.090	42,000	.02175	79,244	93.0			30,749
Alexander	169	457,859	.094			42,540	94.1	1,871	9,259	7,118
Baileyville	2,167	24,133,595	.043	2,284,040	.02175	1,087,422	97.9	563,000	35,474	106,712
Baring Plantation	181	406,081	.046	94,950	.02175	20,745	88.5	482	1,570	1,260
Beals	663	1,593,375	.043	18,787	.02175	68,924	95.9	55	25,997	2,416
Beddington	32	2,154,437	.008	21,125	.02175	17,695	98.4		15,287	10,911
Calais	4,044	32,251,600	.026	2,842,700	.02175	900,371	89.4	555,794	116,005	10,217
Centerville	19	215,297	.065			114,757	99.8	(a)	(a)	(a)
Charlotte	199	587,425	.051	27,727	.02175	30,562	98.3	1,678	11,303	14,442
Cherryfield	771	1,599,184	.062	259,350	.02175	104,790	95.3	10,064	24,532	3,471
Codyville Plantation	45	142,783	(a)			10,851	100.2		2,212	16,348
Columbia	162	411,230	.063	20,450	.02175	26,350	94.4			20,650
Columbia Falls	367	406,103	.097	30,780	.02175	40,061	97.5		6,338	5,102

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Cooper.....	88	\$ 325,880	.082	\$ 6,475	.02175	\$ 26,863	99.9		7,274	8,590
Crawford.....	74	85,620	.150	1,700	.02175	12,880	100.6	1,082	4,918	525
Cutler.....	588	577,871	.088	14,818	.02175	51,176	101.7		1,675	17,198
Danforth.....	794	918,305	.048	156,710	.02175	47,487	95.5	672	11,372	30,179
Deblois.....	20	81,092	.093			7,632	100.3	1,400	1,180	3,887
Dennysville.....	278	544,961	.0445	78,645	.02175	25,961	94.3		22,543	24,155
East Machias.....	1,057	2,903,030	.038			110,315	95.9	76,500	3,598	20,839
Eastport.....	1,989	8,042,125	.045			361,896	89.1	204,583	71,305	6,183
Grand Lake Stream Plantation.....	186	466,237	.076	5,700	.02175	35,524	97.8	41	11,956	7,842
Harrington.....	553	601,598	.125	(a)	(a)	75,200	92.5	(a)	(a)	(a)
Jonesboro.....	448	874,046	.0572	34,392	.02175	50,744	98.1		27,045	5,980
Jonesport.....	1,326	2,112,408	.054	142,250	.02175	117,164	100.1	3,556	37,368	36,978
Lubec.....	1,949	5,378,180	.041	361,060	.02175	228,357	92.1	2,068	60,147	44,726
Machias.....	2,441	12,809,240	.0255	1,110,490	.02175	346,210	95.7	253,000	108,032	20,878
Machiasport.....	887	1,902,335	.043	13,756	.02175	82,100	96.6		26,163	
Marshfield.....	227	249,815	.148	84,818	.02175	38,817	92.6		9,973	352
Meddybemps.....	76	197,323	.110	670	.02175	22,167	94.9		7,309	7,232
Milbridge.....	1,154	3,387,150	.0045	249,250	.02175	157,843	95.5	11,694	8,709	29,769
Northfield.....	57	222,880	.074			16,495	101.1	740	4,310	3,326
Pembroke.....	700	1,345,900	.058	177,800	.02175	81,929	98.0	2,610	11,681	6,513
Perry.....	878	3,877,431	.019	99,450	.02175	73,864	92.0	17,041	11,137	13,799
No. 14 Plantation.....	29	321,788	.040			12,872	97.3		4,222	8,605
No. 21 Plantation.....	83	157,040	.140			21,986	99.8	2,060	11,570	8,376
Princeton.....	956	1,049,960	.096	577,900	.02175	113,364	96.4	500	53,036	42,579
Robbinston.....	396	945,296	.049			46,915	(a)	(a)	(a)	(a)
Roque Bluffs.....	153	126,650	(a)	(a)	.02175	26,216	96.6	(a)	(a)	(a)
Steuben.....	697	5,890,410	.022	43,450	.02175	130,534	91.5		21,283	15,040
Talmadge.....	25	134,475	.035			4,707	98.3		4,004	4,996
Topsfield.....	(a)	775,170	.036	6,800	.02175	28,054	97.9	91		13,463
Vanceboro.....	263	305,075	.166	406,480	.02175	51,527	96.1	71	19,042	7,494
Waite.....	70	146,656	.098	3,200	.02175	14,442	98.0		3,266	10,690
Wesley.....	110	165,851	.194	7,935	.02175	32,844	98.8		5,734	14,799
Whiting.....	269	1,012,874	.030	45,150	.02175	31,368	98.5		1,363	11,313
Whitneyville.....	155	171,885	.164	32,770	.02175	28,902	85.5		12,756	7,117

YORK COUNTY

Municipality	Population 1970 Census	1974 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Acton.....	697	\$ 1,492,943	.133	\$ 43,200	.02175	\$ 199,503	97.9	\$	\$ 33,945	\$ 10,746
Alfred.....	1,211	8,227,642	.024	39,116	.02175	205,971	92.5		2,856	58,675
Arundel.....	1,322	9,163,439	.022	197,165	.02175	205,884	91.0	54,035	46,955	31,823
Berwick.....	3,136	4,958,995	.104	318,660	.02175	522,266	90.6	828	68,492	100,149
Biddeford.....	19,983	160,612,190	.123	11,219,944	.02175	3,938,614	97.3	5,270,000	29,081*	728,462
Buxton.....	3,135	21,096,830	.030	431,560	.02175	642,291	95.8		125,362	118,103
Cornish.....	839	584,330	.160	229,400	.02175	98,482	99.4		10,567	25,836
Dayton.....	546	7,156,070	.019	348,503	.02175	143,545	100.7		124,294	18,897
Eliot.....	3,497	20,527,506	.023	274,989	.02175	478,095	99.7	923	25,240	61,211
Hollis.....	1,560	10,821,690	.031	157,630	.02175	338,901	95.2		26,187	54,597
Kennebunk.....	5,646	52,049,050	.030	3,245,040	.02175	1,632,052	92.5	38,674	44,096	180,531
Kennebunkport.....	2,160	13,547,950	.06460	335,650	.02175	882,498	94.3		73,683	185,899
Kittery.....	11,028	52,078,400	.0300	1,089,700	.02175	1,586,053	94.4	775,000	176,888	58,023
Lebanon.....	1,983	10,086,476	.039	240,495	.02175	398,603	100.1	13,345	83,519	43,521
Limerick.....	963	2,536,945	.108	326,955	.02175	281,101	98.1	15,089	39,017	59,551
Limington.....	1,066	704,880	.0254	120,500	.02175	181,660	94.3	53	6,027	63,262
Lyman.....	864	2,484,708	.074	242,150	.02175	189,135	97.0	34	4,890	56,938
Newfield.....	458	2,151,380	.061	176,188	.02175	135,067	96.5		3,213	8,075
North Berwick.....	2,224	20,466,183	.027	2,633,960	.02175	609,876	96.0	41,200	57,627	88,387
Old Orchard Beach.....	5,404	51,003,700	.040	627,400	.02175	2,053,794	92.9	2,483,272	2,156,237	328,641
Parsonsfield.....	971	12,374,709	.1600	602,450	.02175	211,099	96.2	2,900	5,841	57,389
Saco.....	11,678	68,883,426	.0383	5,706,269	.02175	2,762,347	96.5	2,357,052	190,175	366,142
Sanford.....	15,812	105,290,335	.031	6,844,420	.02175	3,412,867		2,650,000		710,861
Shapleigh.....	559	10,355,578	.033	56,665	.02175	342,966	94.6		26,184	45,885
South Berwick.....	3,488	13,100,965	.034	232,914	.02175	450,500	97.3	70,000	5,465	185,233
Waterboro.....	1,208	16,672,927	.020		.02175	337,459	84.8	75,000	62,609	9,251
Wells.....	4,448	17,485,955	1.0293	642,480	.02175	1,845,317	98.6	224,000	212,226	98,261
York.....	5,690	40,224,300	.0415	271,500	.02175	1,675,214	96.8	25,196	21,647*	159,761

(a) Information Not Available.

* Denotes red figure.

