

# MAINE STATE LEGISLATURE

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# STATE OF MAINE



## 63RD REPORT OF THE STATE AUDITOR

FOR PERIOD

JULY 1, 1981 - JUNE 30, 1982

GEORGE J. RAINVILLE  
STATE AUDITOR



### **SIXTY-THIRD REPORT OF THE STATE AUDITOR**

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

Published Under  
Appropriation 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
1971-1976	Raymond M. Rideout, Jr.	Manchester
1977-1977	Rodney L. Scribner, CPA	Augusta
1977-	George J. Rainville	Lewiston

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**TO GOVERNOR JOSEPH E. BRENNAN AND MEMBERS  
OF THE ONE HUNDRED AND ELEVENTH LEGISLATURE**

In compliance with statutory requirements, I submit herewith the 63rd Annual Report of the State Auditor for the fiscal year ended June 30, 1982.

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 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, 1982 has been fairly presented in conformity and with generally accepted accounting principles applied on a consistent basis.

Statements and schedules pertaining to the financial position of the various operating funds of the State of Maine at June 30, 1982 may be found in the Annual Report of the State Controller.

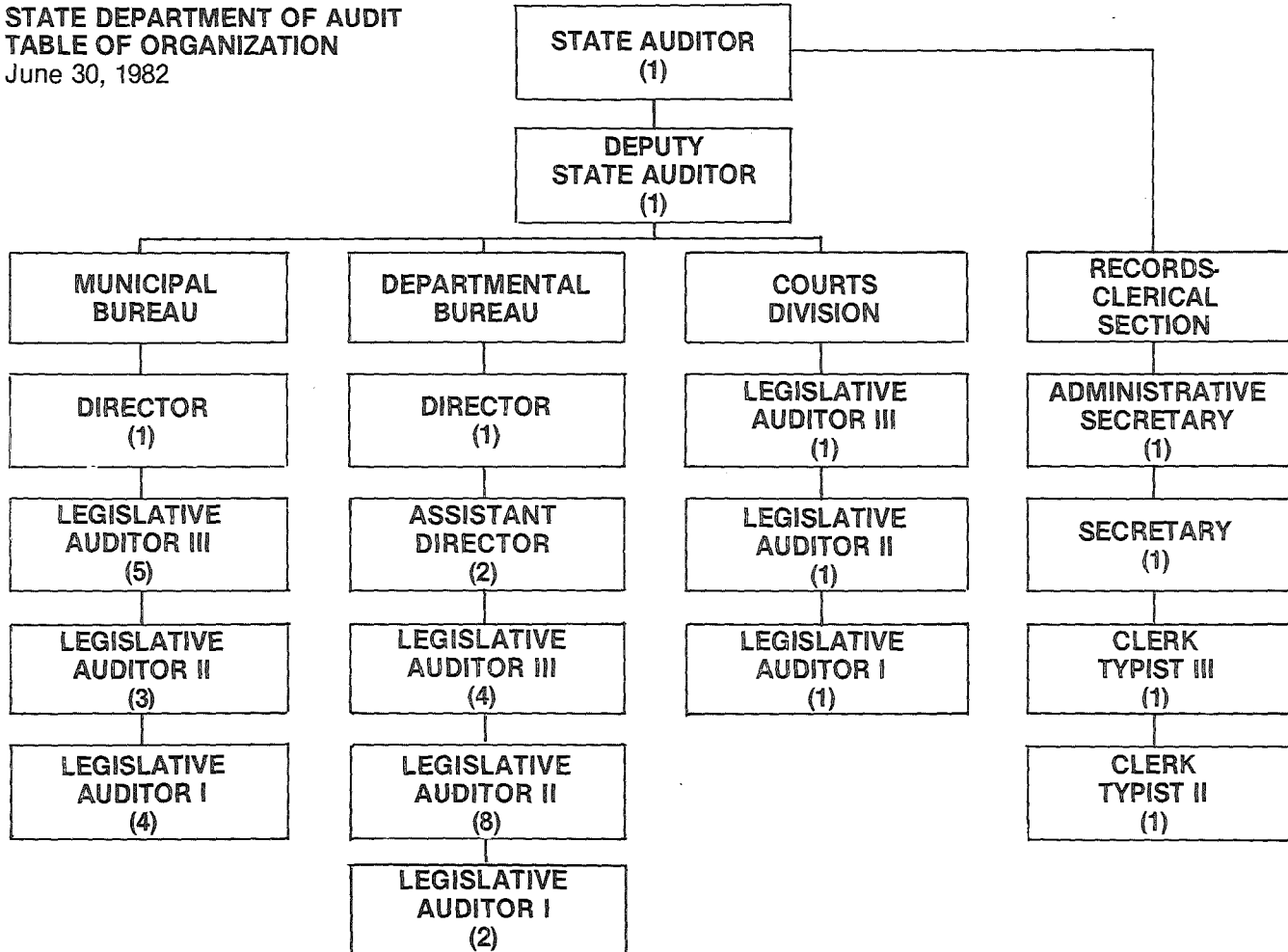
I would like to express my special appreciation to the staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,

A handwritten signature in dark ink, reading "George J. Rainville". The signature is fluid and cursive, with the first name "George" and last name "Rainville" clearly legible.

George J. Rainville  
State Auditor

**STATE DEPARTMENT OF AUDIT**  
**TABLE OF ORGANIZATION**  
June 30, 1982





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

### **CREATION**

Title 5, Chapter 11, Sections 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. ACCOUNTING SYSTEMS OF PROBATION OFFICERS . . .** To install a uniform accounting system and perform a post audit of the probation officers, the expense of such audits to be paid as follows: 50% by the county where the audit is performed, 30% by the Department of Transportation and 20% by the Department of Inland Fisheries and Wildlife.

**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. REPORTS . . .** To report its findings, with recommendations, on any review of study to the Legislature.

**8. POSTAUDIT . . .** To perform postaudits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from the State Government and to issue reports on such audits at such times as the Legislature or the State Auditor may require.

**9. REPORTS TO THE STATE AUDITOR . . .** The head of any department or agency of the State or of any board, commission, agency or authority of any county, municipality, school district or any other political or administrative subdivision, who has any evidence of any improper or illegal transactions within his department or agency shall immediately report the transactions to the State Auditor.

**THE STATE AUDITOR'S OFFICE FULFILLS STATUTORY RESPONSIBILITIES THROUGH THE RESPECTIVE DIVISIONS IN THE OFFICE, NAMELY:**

Bureau of Departmental Audits  
Bureau of Municipal Audits  
Courts Division

**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.

**GOALS:**

- 1. To hold monthly staff meetings with auditors to more efficiently keep abreast of modern concepts and uniformity.
- 2. To arrange for our staff to attend seminars whenever possible.

**COST OF MAINTAINING THE DEPARTMENT  
FISCAL YEAR ENDED JUNE 30, 1982**

	<u>Personal Services</u>	<u>Capital</u>	<u>All Other</u>	<u>Total</u>
General Fund:				
Departmental Bureau	\$464,924	\$347	\$27,850	\$493,121
Special Revenue:				
Municipal Bureau	209,366	400	36,580	246,346
Total	<u>\$674,290</u>	<u>\$747</u>	<u>\$64,430</u>	<u>\$739,467</u>

## **BUREAU OF DEPARTMENTAL AUDITS**

The Bureau of Departmental Audits is headed by a Bureau Director. Authorized personnel in the bureau total 16, consisting of 2 Assistant Directors, 4 Legislative Auditor III's, 8 Legislative Auditor II's, and 2 Legislative Auditor I's.

Post audits performed by this Bureau are on an annual basis. Post audits covering the 1981-82 fiscal year are as follows:

State Departments, Bureaus,	
Agencies and/or Commissions	76
Institutions	10
Vocational Technical Institutes	6
Examining Boards	46
Public Administrators	16
Total	<u>154</u>

In addition to the above audits we have one staff auditor trained to do Federal Disaster Relief audits.

The Bureau's goals for this reporting period consisted of strengthening the auditing of internal controls and improving the In-House training of the audit staff.

### **COURTS DIVISION**

As a result of a legislative change in 1979, the responsibility of auditing the various courts was changed from the Municipal Bureau to the Departmental Bureau. In 1980 the Legislature provided funds for 2 positions and in 1981, provided for 1 additional position and related expenses to conduct these audits.

During the fiscal year ended June 30, 1982, the financial records of 16 District Courts and 4 Superior Courts had been completed.

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

## BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1982 is as follows:

	<u>Bonds</u>	<u>Interest</u>
Balance - July 1, 1981	\$260,389,643	\$ 94,011,407
Add -		
New Issue	<u>19,380,000</u>	<u>16,775,163</u>
Total	279,769,643	110,786,570
Deduct-Payments:		
Current Year	<u>26,252,888</u>	<u>14,194,032</u>
Balance-June 30, 1982	<u>\$253,516,755</u>	<u>\$ 96,592,538</u>

NEW BOND ISSUE. . . An authorized bond issue in the current year totaled \$19,380,000 in bonds and \$16,775,163 in interest and were for the following purposes:

	<u>Bonds</u>	<u>Interest</u>
Highway	\$11,500,000	\$12,087,938
Energy Conservation	1,200,000	716,320
Maine Veterans Home	200,000	210,225
Pollution Abatement	4,000,000	2,328,040
Fish Pier	1,000,000	582,010
State Pier	780,000	447,700
Vocational Technical Institutes	<u>700,000</u>	<u>402,930</u>
Total	<u>\$19,380,000</u>	<u>\$16,775,163</u>

**STATE OF MAINE  
BONDS AUTHORIZED - UNISSUED  
FUND, LAW AND PURPOSE  
JUNE 30, 1982**

	<u>AMOUNT</u>
<b>HIGHWAY:</b>	
Chapter 36 - P & S 1979	\$16,500,000
0356 Highway - Bridge Construction \$ 5,500,000	
0406 Highway -	
Highway and Bridge Improvements 9,800,000	
Town Way Bridge Improvements <u>1,200,000</u>	
	<u>\$16,500,000</u>
Chapter 63 - P & S 1981 Amended by	
Chapter 76 P & S 1981	
Highway - Highway and Bridge Improvements <u>12,300,000</u>	
<b>TOTAL HIGHWAY</b>	<u><u>\$28,800,000</u></u>
<b>POLLUTION:</b>	
Chapter 239-69	
Removal and abatement of prohibited discharge	
of oil from coastal waters, land adjoining the	
seacoast of the State or waters draining into	
the coastal waters of the State in the event	
of an Oil Pollution Disaster declared by the	
Governor	\$ 4,000,000
Chapter 67-77	
Planning, construction and equipment of	
pollution abatement facilities	28,000,000
Chapter 181-69	
Planning, construction and equipment of	
pollution abatement facilities	
Authorized \$7,700,000 but issued \$4,000,000	<u>3,700,000</u>
<b>TOTAL POLLUTION</b>	<u><u>\$35,700,000</u></u>

	<u>AMOUNT</u>
EDUCATION:	
Resolves 1971 (Constitution - Article VIII, Section 2)	
Guarantee of loans to Maine students in higher education	\$3,000,000
Chapter 70-77	
Construction of an Educational Wing at C.M.V.T.I., a Mechanicals Building at E.M.V.T.I., a Multi-purpose Instructional Building at N.M.V.T.I. and a Building Construction Facility at S.M.V.T.I.	
Authorized \$3,748,000 but issued \$3,745,000	3,000
Chapter 106-80	
Improvements to Vocational-Technical Institutes and the Maine Maritime Academy	
Authorized \$8,000,000 but issued \$4,950,000	<u>3,050,000</u>
TOTAL EDUCATION	<u><u>\$6,053,000</u></u>

#### AIRPORT IMPROVEMENTS:

Chapter 53-79	
To provide funds to be expended under the direction and supervision of the Department of Transportation for airport improvements - Auburn-Lewiston, Augusta, Bangor, Bar Harbor, Belfast, Bethel, Caribou, Deblois, Dexter, Dover-Foxcroft, Fort Kent, Fryeburg, Greenville, Houlton, Islesboro, Jackman, Knox County, Lincoln, Lubec, Machias, Millinocket, Old Town, Pittsfield, Portland, Presque Isle, Princeton, Rangeley, Sanford, Stonington, Waterville, Wiscasset and such other airports as may be possible	\$1,300,000
Chapter 65-81	
To provide funds to be expended under the direction and supervision of the Department of Transportation for airport improvements - Auburn-Lewiston, Bangor, Bar Harbor, Biddeford, Caribou, Dexter, Frenchville, Fort Kent, Jackman, Knox County, Oxford-Franklin, Patten, Portland, Presque Isle, Sanford, Waterville and such other airports as may be possible	<u>300,000</u>
TOTAL AIRPORT IMPROVEMENTS	<u><u>\$1,600,000</u></u>

	<u>AMOUNT</u>
INDIAN RESERVATION:	
A-1X-14D	
Payment of mortgage loans for Indian Housing	<u>\$1,000,000</u>
PARKS AND RECREATION:	
Chapter 138-73	
Acquisition of real property of State parks	<u>\$ 500,000</u>
MAINE GUARANTEE AUTHORITY:	
A-1X-14A	
Provide additional monies to the Industrial Building Mortgage Fund of the Maine Guarantee Authority	<u>\$27,710,033</u>
RECREATION AUTHORITY:	
A-1X-14B	
Provides additional monies to the Recreational Project Mortgage Fund of the Maine Guarantee Authority	<u>\$14,618,615</u>
MAINE VETERANS MORTGAGE:	
A-1X-14E	
To insure Maine Veterans' mortgage loans up to 80% and to make payments insured	<u>\$4,000,000</u>
PARKS AND AIRPORTS:	
Chapter 140-71	
Development and improvement of State Park facilities, improvements to various airports and Maintenance Buildings at Augusta	<u>\$ 603,000</u>
ENERGY CONSERVATION:	
Chapter 72-77	
To provide funds for energy conservation improvements to State-owned buildings and public school buildings	
Authorized \$2,000,000 but issued \$500,000	\$1,500,000
Chapter 60-79	
To provide funds for energy conservation improvements to local government buildings owned by a city, town, county or plantation, not including schools and hospitals which are eligible for financial assistance under the National Conservation Policy Act of 1978, P.L. 95-619	2,083



	<u>AMOUNT</u>
Chapter 108-8U	
Energy conservation improvements for public school buildings and the University of Maine	
Authorized \$7,000,000 but issued \$1,700,000	\$5,300,000
Chapter 64-81	
To provide funds for energy conservation improvements in State-owned buildings	<u>2,000,000</u>
TOTAL ENERGY CONSERVATION	<u>\$8,802,083</u>

MAINE VETERANS HOME:

Chapter 562-77	
To establish a Maine Veterans Home	
Authorized \$1,900,000 but issued \$200,000	<u>\$1,700,000</u>

INSURANCE OF LOANS FOR MAINE SCHOOL BUILDING AUTHORITY:

Chapter 8 - Constitutional Resolves - 1975, as amended by Chapter 3 - Constitutional Resolves - 1981	
For payment of revenue bonds of the Maine School Building Authority on school projects within the State not to exceed six million dollars	<u>\$6,000,000</u>

PUBLIC FISH PIERS:

Chapter 53-79	
To provide funds to be expended under the direction and supervision of the Department of Transportation for the following transportation improvements: Kennebunkport, Portland, Boothbay Harbor, Vinalhaven, Rockland, Stonington and such other locations as may be possible	
Authorized \$3,300,000 but issued \$1,000,000	<u>\$2,300,000</u>

MAINE STATE PIER - PORTLAND:

Chapter 53-79	
To provide funds to be expended under the direction and supervision of the Department of Transportation for transportation improvements	
Authorized \$950,000 but issued \$780,000	<u>\$ 170,000</u>

AMOUNT

MAINE STATE FERRY SERVICE IMPROVEMENTS:

Chapter 53-79

To provide funds to be expended under the direction and supervision of the Department of Transportation for transportation improvements - Rockland, North Haven, Vinalhaven, Islesboro, Lincolnville, Swans Island and Bass Harbor

\$ 445,000

RAILROAD RIGHT-OF-WAY - ACQUISITION:

Chapter 53-79

To provide funds to be expended under the direction and supervision of the Department of Transportation for transportation improvements - Eastport and Bingham branches

\$ 115,000

MAINE SMALL BUSINESS LOAN GUARANTEE:

Title 5, Section 15008-9-78

To guarantee small business loans to War Veterans

\$2,500,000

ENVIRONMENTAL PROTECTION:

Chapter 528-81, amended by Chapter 530-81

To provide funds to assist municipalities with solid waste for resource conservation and recovery systems

\$1,000,000

CONSTRUCTION OF PORT FACILITIES:

Chapter 65-81, amended by Chapter 75-81

To provide funds for the construction of port facilities

\$28,000,000

AGRICULTURE, FOOD AND RURAL RESOURCES:

Chapter 65-81

To provide funds for construction and modernization of potato storage and centralized packing facilities

\$ 5,000,000

TOTAL AUTHORIZED BUT UNISSUED BONDS

\$176,616,731



As a result of a petition from the voters of the Town of Rome, an audit of available town records was conducted for the 1977 and 1978 fiscal years. The audit revealed that certain town records were not available such as a complete general ledger and distribution record as well as excise tax receipts. Overdrafts were noted in various appropriation accounts and several expenditures made from town funds were questioned. Recommendations were made to the municipal officials which would strengthen the accounting procedures.

The Maine Revised Statutes Annotated of 1964, as amended, provides 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 Maine Revised Statutes Annotated of 1964, as amended, also provides that within thirty days after completion of a post-audit of a municipality or 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 preceding two paragraphs are a reminder to the municipal officials and the independent auditors that there are certain statutory requirements that must be followed. As we have indicated in the past, there are many instances whereby the statutory requirements were not followed in this respect.

## **COUNTIES**

Chapter 494, Public Laws of 1979, effective June 20, 1979, amended Title 30, Section 401, Maine Revised Statutes Annotated of 1964 allowing the counties to have an audit made by the State Department of Audit or by a certified public accountant selected by the County Commissioners.

As a result of this statutory change, the Municipal Bureau audited the financial records of eleven of the sixteen counties of Maine for the 1981 year.

For the most part the accounting records of the State audited counties and their related agencies had been maintained in a generally satisfactory manner. However, in those instances where accounting procedures and controls could be strengthened, recommendations were made to the proper county officials.

The principal exceptions and/or recommendations pertained to the maintenance of a complete general ledger, monthly trial balances, excise tax procedures for unorganized townships and inventories of county properties.

## **MUNICIPAL SURVEY**

The statutes provide that the State Auditor may inquire into the accounting and auditing system of any municipality. Due to the lack of funding by the Legislature the past several years, surveys have not been conducted by the Municipal Bureau.

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES  
AT CLOSE OF 1981 FISCAL YEAR**

**ANDROSCOGGIN COUNTY**

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Auburn .....	23,128	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Durham .....	2,074	31,426,505	.0135	424,257	91.7		132,504	31,764
Greene .....	3,037	48,488,539	.0133	644,898	90.4		216,205	1,442*
Leeds .....	1,463	20,455,480	.017	347,743	88.9		73,124	125,023
Lewiston .....	40,481	572,473,800	.0203	11,621,218	98.0	7,710,477	260,842	2,629,127
Lisbon .....	8,769	86,485,580	.0245	2,118,884	101.9	2,829,475	627,853	768,405
Livermore .....	1,826	28,775,220	.0115	330,915	93.8		147,820	98,321
Livermore Falls .....	3,572	40,903,773	.01980	810,165	94.7	703,149	14,430	172,019
Mechanic Falls .....	2,616	21,778,670	.0275	598,913	85.7	1,745,000	318,376	116,362
Minot .....	1,631	11,983,856	.018	215,709	96.0		106,538	85,543
Poland .....	3,578	63,308,250	.0142	898,978	97.3	2,315,000	325,668	170,412
Sabattus .....	3,081	20,153,540	.02404	484,491	91.8	59,267	138,648	36,669
Turner .....	3,539	62,303,613	.0117	728,952	92.9		60,780	202,659
Wales .....	862	12,300,904	.015	185,355	(a)		3,410	82,286

**AROOSTOOK COUNTY**

Allagash .....	448	6,155,254	.0228	140,339	72.9	2,589	34,387	67,423
Amity .....	168	3,009,755	.0108	32,505	99.7		563	28,504
Ashland .....	1,865	22,350,640	.018	402,312	92.5	119,600	150,720	104,309
Bancroft .....	61	1,679,530	.0195	32,751	98.4		19,877	20,530
Benedicta .....	225	3,664,505	.019	69,626	87.5	34,453	2,541*	61,804
Blaine .....	922	7,212,030	.0255	183,907	82.0	23,498	10,902	46,005
Bridgewater .....	742	8,438,736	.019	160,336	92.8	16,792	32,061	44,999
Caribou .....	9,916	138,365,670	.0225	3,113,228	98.4	1,360,435	1,267,027	500,674
Cary Plantation .....	229	1,913,640	.0178	34,063	88.8			12,218
Castle Hill .....	509	5,212,457	.012	64,605	103.2	1,356	1,489	94,479

# AROOSTOOK COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Caswell Plantation.....	586	\$ 4,268,460	.0135	\$ 57,624	104.2		\$ 76,604	\$ 72,077
Chapman.....	406	4,876,915	.013	63,400	100.6	\$ 1,130	2,330	42,324
Crystal.....	349	3,949,085	.017	67,134	90.7	5,073		18,799
Cyr Plantation.....	147	2,622,972	.0147	38,558	100.4	3,296	600	4,907*
Dyer Brook.....	275	4,038,943	.0066	26,657	79.5	5,785	7,930	354,877
E Plantation.....	55	1,025,916	.02625	26,930	95.9		2,599	15,631
Eagle Lake.....	1,019	10,373,200	.017	176,344	90.5	80,000	65,662	60,650
Easton.....	1,305	22,757,339	.0249	566,658	123.1	382,110	143,691	114,651
Fort Fairfield.....	4,376	51,009,600	.026	1,326,250	98.7	151,771	350,574	395,135
Fort Kent.....	4,826	49,242,740	.02065	1,016,869	91.7		109,955	72,164
Frenchville.....	1,450	12,103,125	.023	278,372	93.0	134,552	62,513*	16,863
Garfield Plantation.....	107	2,064,547	.0034	7,020	98.5	30,000	1,205	180,673
Glenwood Plantation...	7	1,634,593	(a)	25,827	96.7	(a)	(a)	(a)
Grand Isle.....	719	6,201,956	.021	130,241	92.7	645	24,839	47,710
Hamlin.....	340	2,714,324	.015	40,715	88.5			23,091
Hammond.....	73	1,593,300	.021	33,459	99.3	1,679	9,405	4,430
Haynesville.....	169	2,986,505	.0155	46,291	95.4	15,714	16,910	25,786
Hersey.....	67	1,512,413	.0135	20,418	96.5	39	26,548	21,778
Hodgdon.....	1,084	13,113,360	.01085	142,280	99.9		6,581	146,231
Houlton.....	6,766	80,430,230	.025	2,010,756	97.0	425,000	126,234	517,127
Island Falls.....	981	7,806,338	.03	234,190	98.9	372	36,588	225,667
Limestone.....	8,719	23,063,200	.021	484,327	96.4	268,912	117,219	189,521
Linneus.....	752	9,219,267	.0134	123,538	94.1	490	1,249	59,964
Littleton.....	1,009	10,305,680	.0157	161,799	94.3	61,604	5,976	9,118
Ludlow.....	403	3,970,400	.014	55,586	79.7	10,000	8,330	83,225
Macwahoc Plantation..	126	2,218,395	.0115	25,511	99.1	(a)	(a)	(a)
Madawaska.....	5,282	222,353,955	.0165	3,671,277	100.4	2,222,000	336,308	331,373
Mapleton.....	1,895	15,619,933	.022	343,638	100.8	13,792	22,071	157,649
Mars Hill.....	1,892	19,774,345	.0245	484,473	86.5	92,884	19,758	215,893
Masardis.....	328	8,551,995	.0149	127,425	98.9	844	11,156	49,348
Merrill.....	285	3,374,832	.019	64,122	95.7	6,720	20,163	55,282
Monticello.....	950	9,007,170	.0225	202,661	97.4	2,206	938	114,383

# AROOSTOOK COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Moro Plantation.....	30	\$ 1,733,551	.0126	\$ 21,843	(a)	\$	\$ 17,183	\$ 12,078
Nashville Plantation....	48	16,393,304	.0033	54,098	99.2		15*	53,105
New Canada.....	269	3,580,050	.0134	47,973	(a)	(a)	(a)	(a)
New Limerick.....	513	6,504,605	.0151	98,219	89.9		5,061	91,623
New Sweden.....	737	6,612,625	.024	158,703	96.2	131,711	4,755	490*
Oakfield.....	847	7,100,130	.0225	159,753	92.6	5,552	9,098	143,595
Orient.....	97	7,732,562	.0111	85,832	97.8	13,693	8,217*	42,166
Oxbow Plantation.....	84	1,690,107	.0202	34,140	100.6	224		25,167
Perham.....	437	4,985,200	.0185	92,226	95.7			22,987
Portage Lake.....	562	10,879,110	.019	206,703	97.9	2,626	53,487	77,105
Presque Isle.....	11,172	166,146,300	.022	3,655,219	104.6	1,680,721		439,698
Reed Plantation.....	274	3,840,793	.018	69,134	98.1	23,929	8,708	20,605
St. Agatha.....	1,035	10,689,540	.0185	197,756	92.6		38,598	12,114
St. Francis.....	839	8,264,451	.0117	96,694	84.7	43	34,223	33,095
St. John Plantation.....	322	4,450,138	(a)	53,402	(a)	15,000	25,246	13,481
Sherman.....	1,021	6,277,400	.0280	175,767	91.8	15,647	11,582	72,836
Smyrna.....	354	4,377,892	.0230	100,691	93.7	4,913	17,673	40,436
Stockholm.....	319	3,695,322	.019	70,211	93.9		61,140	17,033
Van Buren.....	3,557	33,673,150	.024	808,156	85.1	88,203	38,389	98,037
Wade.....	285	3,768,240	.0168	63,306	99.6		5,440	6,717
Wallagrass Plantation..	653	7,170,579	.0135	96,803	98.6		41,591	15,344
Washburn.....	2,028	34,245,125	.0177	553,039	94.4	1,523,098	34,562	18,448
Westfield.....	647	7,421,622	.019	141,010	95.6		12,872	84,797
Westmanland.....	53	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Weston.....	155	3,825,789	.023	87,993	93.8	39	6,201	14,136
Winterville Plantation..	235	4,278,662	.010	42,787	91.1		824*	102,171
Woodland.....	1,369	7,451,510	.024	178,836	95.2	93,229	37,341	35,527

# CUMBERLAND COUNTY

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Baldwin .....	1,140	\$ 18,394,590	.012	\$ 220,735	92.4	\$ 3,305	\$ 7,403	\$ 125,951
Bridgton .....	3,528	67,444,900	.025	1,686,123	92.8	2,303	47,135	173,657
Brunswick .....	17,366	215,989,000	.0267	5,766,906	100.1	2,904,242	771,281	1,125,818
Cape Elizabeth .....	7,838	195,405,300	.02	3,908,106	100.0	4,347,044	366,981	411,412
Casco .....	2,243	51,915,769	.01275	661,932	93.7	61,171	16,045	65,998
Cumberland .....	5,284	122,464,130	.017	2,081,890	(a)	176,656	39,000	261,606
Falmouth .....	6,853	129,945,700	.03074	3,994,531	98.1	2,507,353	24,393	844,904
Freeport .....	5,863	103,897,120	.021	2,181,839	99.9	1,353,785		305,762
Gorham .....	10,101	153,151,020	.01620	2,481,046	100.3	3,565,256	243,877	402,540
Gray .....	4,344	76,544,700	.0194	1,484,967	94.7	135,312	164,700	190,979
Harpswell .....	3,796	95,494,579	.01550	1,480,169	98.4	325,976	13,453	336,124
Harrison .....	1,667	42,819,218	.0165	706,517	(a)	13,085	19,414	116,388
Naples .....	1,833	61,754,892	.0136	839,866	94.7	35,179	24,178	203,955
New Gloucester .....	3,180	34,210,390	.018	615,787	91.5	2,391	4,284	60,106
North Yarmouth .....	1,919	27,278,413	.0175	477,372	91.2	22,491	5,542	74,061
Portland .....	61,572	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pownal .....	1,189	22,026,025	.0143	314,972	101.2		13,605	103,876
Raymond .....	2,251	111,165,394	.0125	1,389,572	86.5	189,988	296,719	82,245
Scarborough .....	11,347	255,328,900	.017	4,340,591	99.8	3,632,565	1,018,623	431,336
Sebago .....	974	30,446,458	.016	487,143	94.9	760	1,527*	91,455
South Portland .....	22,712	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Standish .....	5,946	76,026,645	.0218	1,657,381	96.4	24,600	46,695	382,529
Westbrook .....	14,976	297,424,700	.02625	7,807,412	96.0	7,905,555	710,046	468,604
Windham .....	11,282	212,086,000	.0149	(a)	(a)	3,280,000	103,393	606,353
Yarmouth .....	6,585	162,245,110	.03	4,867,353	99.5	1,322,036	244,545	756,899

# FRANKLIN COUNTY

Avon .....	475	6,150,759	.0166	71,349	98.8		16,099	89,319
Carrabassett Valley ....	107	42,896,247	.007	300,274	90.3	156,267	129,539	166,079
Carthage .....	438	3,479,625	.024	83,511	85.8		14,349	17,059



# FRANKLIN COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Chesterville .....	869	\$12,049,774	.0165	\$ 198,823	87.1	\$	\$ 10,723	\$ 91,197
Coplin Plantation .....	111	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Dallas Plantation .....	146	5,836,192	.013	75,872	95.0		35,807	12,939
Eustis .....	582	13,141,020	.014	183,974	92.3		54,991	28,961
Farmington .....	6,730	79,186,140	.0211	1,670,829	(a)	726,126	55,475	313,787
Industry .....	563	10,416,355	.01375	143,375	92.9		31,894	23,065
Jay .....	5,080	417,581,250	.0087	3,632,958	99.6	1,514,240	293,735	214,569
Kingfield .....	1,083	14,916,715	.017	253,584	96.8		68,261	100,566
Madrid .....	178	2,509,360	.016	40,150	97.7		31,595	13,716
New Sharon .....	969	14,939,500	.0143	213,635	93.5		90,988	40,657
New Vineyard .....	607	9,579,996	.01210	115,915	90.5	249	9,124	60,551
Phillips .....	1,092	10,790,738	.0235	253,582	92.4		92,809	31,655
Rangeley Plantation .....	69	10,956,150	.0066	72,310	99.4	16,164	62,646	52,214
Rangeley .....	1,023	27,584,860	.0225	620,659	99.5	1,814,747	121,881	51,169
Sandy River Plantation .....	50	4,996,282	.0066	32,975	96.2		37,370	32,280
Strong .....	1,506	20,070,460	.0136	272,933	96.0		63,029	20,228
Temple .....	518	5,887,065	.020	117,747	92.0	2,466	41,368	1,552
Weld .....	435	12,055,591	.0162	195,300	87.0		52,972	17,553
Wilton .....	4,382	56,767,450	.02175	1,234,692	94.3	1,925,438	38,078	136,853

# HANCOCK COUNTY

Amherst .....	203	(a)	(a)	65,016	95.5	(a)	(a)	(a)
Aurora .....	110	1,831,365	.0275	50,362	99.9		7,031	36,317
Bar Harbor .....	4,124	68,960,790	.0355	2,448,108	96.1	1,094,519	332,099	156,459
Blue Hill .....	1,644	46,180,100	.018	831,242	100.2	299,874	126,001	230,617
Brooklin .....	619	35,838,149	.0092	329,711	96.6	43	109,308	42,004
Brooksville .....	753	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bucksport .....	4,345	177,413,870	.0159	2,820,881	99.0	284,184	236,657	197,608
Castine .....	1,304	33,467,490	.0115	384,876	101.5	436,118	57,477	92,613

# **HANCOCK COUNTY - Continued**

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Cranberry Isles.....	198	\$ 19,537,200	.0049	\$ 95,732	97.0	\$ 672	\$ 41,294	\$ 21,196
Dedham.....	841	28,119,326	.013	365,551	40.9	88,497	130,999	170,883
Deer Isle.....	1,492	58,339,009	.0102	595,058	100.3		11,988	191,992
Eastbrook.....	262	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Ellsworth.....	5,179	110,670,540	.01855	2,052,941	97.8	2,197,981	112,118*	550,107
Franklin.....	979	12,671,325	.018	228,083	91.4	(a)	(a)	(a)
Frenchboro.....	43	1,701,300	.014	24,669	91.1	(a)	(a)	(a)
Gouldsboro.....	1,574	34,117,123	.014	477,640	97.4	39,095	74,477	123,314
Great Pond.....	45	1,038,950	.025	25,974	100.0	27	3,646	8,733
Hancock.....	1,409	29,316,820	.0096	281,441	93.5	20,361	29,863	79,150
Lamoine.....	953	15,742,767	.0133	209,379	96.5	195,000	44,206	93,215
Mariaville.....	168	4,561,469	.0144	65,685	99.4		20,546	26,497
Mount Desert.....	2,063	110,041,950	.017	1,870,713	98.9	1,091,000	515,681	252,695
Orland.....	1,645	29,779,230	.012	357,351	97.2	123,282	106,240	181,673
Osborn.....	47	1,057,242	.022	23,260	98.4		5,283	470
Otis.....	307	9,727,342	.0126	122,564	96.1		35,206	67,822
Penobscot.....	1,104	14,948,800	.0145	216,758	94.6		121,004	72,349
Sedgwick.....	795	18,338,590	.014	256,740	96.1	20	87,442	64,384
Sorrento.....	276	9,588,970	.0105	100,701	112.2		7,839	53,509
Southwest Harbor.....	1,855	57,778,021	.019	1,097,782	96.6	700,287	78,809	79,274
Stonington.....	1,273	19,025,950	.027	513,701	94.5	1,272	82,290	51,344
Sullivan.....	967	10,420,728	.026	270,939	92.6	48	7,725	67,403
Surry.....	894	21,223,281	.01504	319,198	94.8	258	7,526	86,349
Swan's Island.....	337	13,931,248	.012	167,175	100.1	(a)	(a)	(a)
Tremont.....	1,222	27,831,440	.016	445,303	92.9	52,844	55,921	64,588
Trenton.....	718	21,682,500	.0125	271,031	91.8	51,468	77,191	96,410
Verona.....	559	5,615,304	.0165	92,653	94.4	53,000	11,362	63,050
Waltham.....	186	2,774,422	.0195	54,101	92.7			33,089
Winter Harbor.....	1,120	21,334,908	.01244	265,406	96.9	973	52,958	50,974

# KENNEBEC COUNTY

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Albion .....	1,551	\$ 21,406,350	.0114	\$ 244,032	94.5	\$	\$ 12,725	\$ 83,262
Augusta .....	21,819	348,645,990	.01975	6,885,784	96.6	5,833,000	158,790	586,464
Belgrade .....	2,043	49,478,554	.0132	653,117	97.0		35,448	203,424
Benton .....	2,188	26,101,420	.013	339,318	93.0		9,149	106,606
Chelsea .....	2,522	13,305,200	.017	226,188	94.7	35,592	156,214	77,791
China .....	2,918	52,155,100	.01225	638,906	97.7	60,557	152,572	136,733
Clinton .....	2,696	33,918,301	.01575	534,214	92.1	7,495	10,301	94,647
Farmingdale .....	2,535	32,171,790	.01475	474,541	95.8	1,056,565	120	117,048
Fayette .....	812	17,056,653	.0165	281,435	(a)		437	53,824
Gardiner .....	6,485	71,701,609	.02375	1,702,917	95.5	2,621,509	29,717	143,364
Hallowell .....	2,502	38,939,790	.0174	677,552	91.5	478,854	32,169	162,912
Litchfield .....	1,954	29,037,600	.0155	450,083	91.9	95,563	23,819	61,640
Manchester .....	1,949	44,689,918	.0145	648,004	91.5	16,000	83,860	119,145
Monmouth .....	2,888	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Mount Vernon .....	1,021	21,911,390	.014	306,759	96.7		75,231	47,922
Oakland .....	5,162	72,642,350	.0162	1,176,514	(a)	367,965	850	243,591
Pittston .....	2,267	23,564,724	.013	318,124	96.8		858	144,078
Randolph .....	1,834	15,317,030	.017	260,390	92.7	70,000		73,025
Readfield .....	1,943	33,525,000	.0175	586,691	92.8	328,035	25,032	235,355
Rome .....	627	22,322,500	.010	223,225	83.0	6,500	72,814	69,387
Sidney .....	2,052	25,489,572	.015	382,344	94.0		394	101,148
Vassalboro .....	3,410	46,014,747	.01470	676,416	(a)	74,005		84,933
Vienna .....	454	7,898,998	.0152	120,065	93.5			30,101
Waterville .....	17,779	272,874,170	.0213	5,812,220	99.4	7,401,918	190,875	725,024
Wayne .....	680	27,540,669	.014	385,569	98.4	118,050	30,157	67,803
West Gardiner .....	2,113	24,152,570	.014	338,136	90.6	55,000	13,088	56,849
Windsor .....	1,702	23,713,959	.0106	251,368	92.4	6,847	154,475	77,182
Winslow .....	8,057	138,201,720	.0203	2,805,496	(a)	834,000	264,530	738,944
Winthrop .....	5,889	96,206,870	.0169	1,625,898	95.7	2,095,000	111,760	262,126

## KNOX COUNTY

Municipality	Population 1980 Census	Valuation	1981 Tax	Commitment	% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
			Town Rate				Appropriated	Unappropriated
Appleton .....	818	\$ 11,495,625	.0145	\$ 166,688	90.1	\$	\$ 24,810	\$ 94,841
Camden .....	4,584	93,635,600	.0229	2,144,255	97.9	476,576	138,582	387,819
Cushing .....	795	22,238,470	.0147	326,906	97.3	12,916	22,948	107,272
Friendship .....	1,000	25,097,221	.0124	311,195	99.0		37,846	38,457
Hope .....	730	14,958,850	.013	194,465	93.3		37,757	18,991
Isle au Haut .....	57	3,886,463	.0215	83,559	99.7	22,989	57,861	6,185
Matinicus Isle Plantation ..	66	3,222,230	.0110	35,444	93.5	5,057	10,741	504
North Haven .....	373	28,066,847	.014	392,936	98.0	25,000	41,222	62,772
Owl's Head .....	1,633	34,622,850	.01615	559,159	98.1		32,053	88,798
Rockland .....	7,919	145,219,400	.0265	3,848,314	97.6	3,143,339	50,000	577,852*
Rockport .....	2,749	74,851,000	.0187	1,399,714	101.8	30,456	34,108	267,350
St. George .....	1,948	65,427,520	.01145	749,148	93.5	10,234	16,528	144,857
South Thomaston .....	1,064	18,596,393	.021	390,524	100.1	35,644	52,560	20,294
Thomaston .....	2,900	63,448,870	.0185	1,173,804	98.0	235,501	81,209	262,355
Union .....	1,569	19,575,302	.019	371,931	98.7	14,935	8,369	92,179
Vinalhaven .....	1,211	32,398,800	.022	712,774	99.6	150,800	70,513	42,600
Warren .....	2,566	27,755,610	.0194	538,459	98.3	2,558	34,873	281,164
Washington .....	954	16,115,500	.0135	217,559	93.8	8,102	7,444	49,413

## LINCOLN COUNTY

Alna .....	425	7,902,768	.016	126,444	95.6	163	27,321	6,539
Boothbay .....	2,308	83,949,762	.01470	1,234,061	95.5	97,707	71,792	86,076
Boothbay Harbor .....	2,207	96,688,915	.01424	1,376,850	96.8	56,000	29,106	136,918
Bremen .....	598	18,898,110	.015	283,472	97.2	18	73,130	19,632
Bristol .....	2,095	70,479,900	.0137	965,576	99.1	80,000	254,616	195,710
Damariscotta .....	1,493	39,836,242	.0163	649,331	98.3	15,980	132,075	76,807
Dresden .....	998	11,858,590	.0220	260,889	106.0	51,102	39,466	89,151
Edgecomb .....	841	24,435,406	.010	244,354	94.3		46,547	10,762

# **LINCOLN COUNTY - Continued**

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Jefferson .....	1,616	\$ 46,053,512	.0103	\$ 474,351	93.9	\$ (a)	\$ (a)	\$ (a)
Monhegan Plantation..	109	3,480,250	.023	80,046	98.4		32,210	12,812
Newcastle .....	1,227	27,891,044	.0170	474,148	99.1	6,490	49,423	119,666
Nobleboro .....	1,154	17,025,702	.0194	330,299	97.1		109,470	77,040
Somerville .....	377	4,680,945	.0115	53,831	(a)	(a)	(a)	(a)
South Bristol .....	800	58,685,056	.006	352,110	95.9	213	67,384	89,083
Southport .....	598	47,308,815	.084	397,394	97.5	2,984	180,916	51,118
Waldoboro .....	3,985	87,274,000	.0125	1,090,925	91.4		8,113	280,571
Westport .....	420	17,067,985	.0092	157,023	96.8		3,249	32,667
Whitefield .....	1,606	18,899,631	.0165	311,844	83.2	4,594	151,336	54,641
Wiscasset .....	2,832	228,420,118	.02040	4,659,772	99.8	214,137	768,609	139,930

# **OXFORD COUNTY**

Andover .....	850	20,584,891	.013	267,603	98.2		85,918	73,112
Bethel .....	2,340	32,066,150	.021	673,389	93.1	219,125	30,664	136,257
Brownfield .....	767	14,630,036	.01825	266,998	93.2	120,029		45,244
Buckfield .....	1,333	12,007,454	.01625	195,122	(a)		33,067	20,584
Byron .....	114	2,683,025	.019	50,977	91.3		3,787	22,900
Canton .....	831	11,110,780	.165	183,329	95.6		33,167	22,642
Denmark .....	672	28,542,475	.0136	390,413	97.4	74,800	31,728	76,377
Dixfield .....	2,389	28,627,270	.0182	521,016	95.2	1,567,931	35,722	3,443
Fryeburg .....	2,715	47,475,103	.02025	961,371	(a)	79,000	32,835	206,635
Gilead .....	191	4,897,844	.015	73,468	94.1		8,820*	10,623
Greenwood .....	653	17,696,040	.020	353,920	87.3	213	77,155	75,619
Hanover .....	256	3,807,050	.0134	51,014	100.7		23,867	4,913
Hartford .....	480	9,782,565	.01825	178,532	99.3		27,485	20,674
Hebron .....	665	8,415,960	.0135	113,615	92.7		3,594	46,017

# OXFORD COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Hiram .....	1,067	\$18,497,789	.01465	\$ 270,993	94.9	\$ 50,000	\$ 39,622	\$ 31,287
Lincoln Plantation .....	50	6,234,745	.0095	59,231	99.7	13,800	43,891	53,394
Lovell .....	767	28,898,232	.018	520,168	98.9	90,680	152,246	88,793
Magalloway Plantation .....	79	2,400,029	.0215	51,601	90.6		54,552	18,883
Mexico .....	3,698	32,027,000	.024	768,648	94.0	40,790	14,879	180,836
Newry .....	235	8,720,050	.0132	115,105	101.2		38,659	16,363
Norway .....	4,042	59,705,290	.01915	1,143,358	(a)	287,000	97,000	170,560
Otisfield .....	897	27,111,074	.016	433,777	95.3	10,214	39,863	83,851
Oxford .....	3,143	44,829,720	.0167	748,656	89.3	73,870	63,252	24,173
Paris .....	4,168	77,879,041	.014	1,090,306	94.8	142,505	78,446	153,029
Peru .....	1,564	21,768,820	.0143	311,294	98.8		229,492	68,268
Porter .....	1,222	14,125,498	.018	254,259	89.7	175		138,147
Roxbury .....	373	(a)	(a)	(a)	(a)	(a)	26,602	71,399
Rumford .....	8,240	284,266,590	.020	5,685,332	(a)	1,247,649	27,031*	923,863
Stoneham .....	204	5,778,711	.01993	115,170	84.4	50,538	30,544	112,780
Stow .....	186	5,530,200	.013	71,893	97.6	15,194	56,127	20,383
Sumner .....	613	8,078,923	.02175	175,716	86.1		22,748	32,744
Sweden .....	163	6,292,091	.019	119,550	100.4		7,568	21,413
Upton .....	65	2,651,682	.020	53,034	96.6		26,099	23,852
Waterford .....	951	22,670,895	.0179	405,809	97.6			10,799
West Paris .....	1,390	10,281,691	.0235	241,622	89.5	23,137	21,340	55,772
Woodstock .....	1,087	15,458,640	.0245	378,737	93.0	21,129	3,000	76,446

## PENOBSCOT COUNTY

Alton .....	468	3,670,745	.019	69,744	94.8	120,070	6,555*	47,511
Bangor .....	31,643	456,484,410	.03090	14,105,168	99.4	12,695,000	1,450,572	1,711,936
Bradford .....	888	12,039,440	.0123	148,087	89.8	1,082	12,169	91,130
Bradley .....	1,149	(a)	(a)	(a)	(a)	(a)	(a)	(a)

# PENOBSCOT COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Brewer .....	9,017	\$ 117,165,860	.030	\$ 3,514,976	90.6	\$ 2,455,000	\$ 287,339	\$ 603,058
Burlington .....	322	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Carmel .....	1,695	21,052,400	.0106	223,155	86.6		72,735	95,801
Carroll Plantation .....	175	2,522,871	.020	50,457	89.4	823	33,691	12,444
Charleston .....	1,037	9,450,725	.0125	118,134	97.4		37,149	27,847
Chester .....	434	5,032,949	.0157	78,919	93.4		15,072	51,576
Clifton .....	462	10,027,934	.011	110,298	94.4		1,563	40,472
Corinna .....	1,887	20,242,280	.0172	348,167	94.4	28,229	125,675	62,954
Corinth .....	1,711	18,618,670	.0138	256,938	86.6		28,417	146,594
Dexter .....	4,286	63,220,830	.0175	1,106,365	93.7	94,500	44,036	141,893
Dixmont .....	812	6,943,071	.0185	128,447	95.9	16	3,635	41,032
Drew Plantation .....	57	1,582,890	.026	41,155	96.6	4,573	28*	23,962
East Millinocket .....	2,372	110,530,020	.01875	2,072,438	103.4	1,140,510	179,141	92,529
Eddington .....	1,769	25,686,310	.01250	321,079	94.4		(a)	108,554
Edinburg .....	126	2,606,156	.0112	29,189	97.7	41	2,650	8,656
Enfield .....	1,397	22,249,208	.0132	293,690	97.8	3,466	20,703	83,783
Etna .....	758	9,031,602	.0108	97,541	85.8		3,687	44,578
Exeter .....	823	8,334,510	.0167	139,186	88.3	7,082	10,131	36,736
Garland .....	718	7,120,048	.0185	131,721	92.4	14,045	8,042*	38,513
Glenburn .....	2,319	35,705,746	.0108	385,622	91.6	1,311,175	179,178	162,787
Greenbush .....	1,064	9,994,158	.014	139,918	85.1	(a)	(a)	(a)
Greenfield .....	194	3,705,400	.0135	50,023	97.3	42	37,047	44,311
Hampden .....	5,250	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Hermion .....	3,170	60,135,220	.0106	637,433	(a)	212,694	97,535	341,657
Holden .....	2,554	44,157,170	.01275	563,004	(a)	(a)	(a)	(a)
Howland .....	1,602	18,729,119	.0125	234,114	96.5	10,278	25,662	69,118
Hudson .....	797	9,732,990	.017	165,461	85.0	256	16,621	125,054
Kenduskeag .....	1,210	8,731,825	.014	122,245	91.8		38,320	63,873
Lagrange .....	509	4,886,590	.011	53,752	86.6	780	4,373	44,192
Lakeville .....	32	3,778,994	.005	18,870	99.2	50	16,608	10,117
Lee .....	688	9,443,948	.0155	146,381	94.8	7,500	22,351	8,395

# PENOBSCOT COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Levant .....	1,117	\$15,647,630	.014	\$ 219,067	93.5	\$ 35,560	\$ 9,266	\$ 83,155
Lincoln .....	5,066	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Lowell .....	194	3,378,100	.0098	33,105	92.5	505	30	26,558
Mattawamkeag .....	1,000	21,205,409	.0125	265,068	98.1	165,088	7,419	13,396
Maxfield .....	64	1,127,100	.0132	14,878	102.1	6,802	6,747	5,698
Medway .....	1,871	19,115,237	.027	516,119	88.0	595,000	194,450	161,746
Milford .....	2,160	45,110,930	.012	541,331	96.7	773,506	175,500	45,239
Millinocket .....	7,567	319,384,000	.0167	5,333,713	99.3	3,244,265	263,383	1,276,389
Mount Chase .....	233	4,479,785	.020	89,596	90.6	825	707	31,293
Newburgh .....	1,228	9,921,068	.0186	184,532	90.0		14,520	86,717
Newport .....	2,755	29,129,280	.0205	597,150	93.5	334	44,785	186,874
Old Town .....	8,422	158,347,800	.0229	3,626,165	100.5	2,416,648	610,612	528,570
Orono .....	10,578	90,882,200	.021	1,908,526	100.5	4,299,643	79,554	111,111
Orrington .....	3,244	62,145,510	.01	621,455	96.9	780	162,574	94,135
Passadumkeag .....	430	11,708,140	.0145	169,768	97.9		1,880	31,651
Patten .....	1,368	9,262,660	.0285	263,986	87.9	31,311	16,411	80,990
Plymouth .....	811	9,157,102	.012	109,768	97.2	125	11,654	23,689
Prentiss Plantation....	205	2,533,093	.0245	62,062	87.3	49,873	18,755	33,989
Seboeis Plantation....	53	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Springfield .....	443	4,839,425	.016	77,431	92.6	390	82,273	47,531
Stacyville .....	554	5,629,835	.030	168,895	95.1	1,894	14,032	93,210
Stetson .....	618	8,554,203	.0137	117,192	90.9	26	35,995	45,750
Veazie .....	1,610	50,029,843	.0115	575,345	98.2	65,651	108,244	126,166
Webster Plantation....	82	1,706,787	.0197	38,348	(a)	(a)	(a)	(a)
Winn .....	503	5,345,500	.0175	93,546	88.9	18	9,413	98,735
Woodville .....	226	7,107,974	.01775	126,166	95.6	3,423	79,684	101*

## PISCATAQUIS COUNTY

Abbot .....	576	7,767,956	.0123	95,546	94.6	6,145	6,919	26,661
Atkinson .....	306	4,139,239	.1895	78,439	86.7		7,251	47,851
Barnard Plantation.....	48	1,425,753	.0177	25,236	97.5		24,624	583



# **PISCATAQUIS COUNTY - Continued**

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Beaver Cove.....	56	\$ 5,814,294	.0069	\$ 40,119	98.9	\$	\$ 11,434	\$ 11,885
Blanchard Plantation...	64	2,788,633	.0125	34,858	(a)		23,604	9,490
Bowerbank .....	27	6,611,700	.0063	41,654	99.8		53,068	4,384
Brownville .....	1,545	14,348,432	.025	358,713	94.9	114,692	47,036	58,836
Dover-Foxcroft .....	4,323	48,400,100	.0192	929,278	93.4	29,615	84,312	231,782
Elliottsville Plantation...	26	3,717,921	.02	74,358	99.2	871	12,951	23,128
Greenville .....	1,839	38,837,585	.0155	61,983	95.8	37,422	55,551	136,076
Guilford .....	1,793	23,724,577	.01520	360,614	96.1	67,070	18,287	81,224
Kingsbury Plantation...	4	2,514,675	.0143	35,960	98.3		24,962	11,144
Lake View Plantation...	20	5,183,644	.008	41,469	94.7		6	23,941
Medford .....	163	2,546,600	.0175	44,565	95.2		64,396	33,477
Milo .....	2,624	29,072,580	.02275	661,403	95.9	7,634	72,419	148,471
Monson .....	804	11,157,567	.015	167,363	95.7	10,500	91,817	48,902
Parkman .....	621	6,789,110	.0188	130,399	92.6		11,353	19,767
Sangerville .....	1,219	17,429,700	.01155	201,313	91.8	25,837	39,442	50,072
Sebec .....	469	9,978,994	.0143	142,700	83.6			91,555
Shirley .....	242	3,596,935	.0198	71,219	99.1	1,900	6,299	45,825
Wellington .....	287	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Willimantic .....	164	4,234,907	.018	76,228	98.6		18,991	7,287

# **SAGADAHOC COUNTY**

Arrowsic .....	305	7,643,460	.0125	95,544	100.2		3,499	51,445
Bath .....	10,246	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin .....	1,629	22,696,630	.0157	356,337	91.8		485	105,486
Bowdoinham .....	1,828	27,353,350	.02075	567,582	105.1	30,748	62,508	127,297
Georgetown .....	735	26,350,300	.012	316,204	95.6	13,129	99,441	95,880
Phippsburg .....	1,527	43,597,570	.0145	632,168	96.0	40,590	186,388	14,920
Richmond .....	2,627	34,271,873	.021	719,710	97.3	900,572	49,455	92,354
Topsham .....	6,431	83,103,850	.0280	1,871,968	96.9		11,607	372,907
West Bath .....	1,309	29,166,368	.0147	428,741	97.5	761,500	636,095	113,152
Woolwich .....	2,156	29,514,177	.0194	572,577	97.3	312,800	226,165	104,520

# SOMERSET COUNTY

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Anson.....	2,226	\$ 16,994,590	.0242	\$ 411,268	100.5	\$ 19,643	\$ 33,310	\$ 33,128
Athens.....	802	9,218,619	.0142	130,904	(a)		8,188	45,740
Bingham.....	1,184	12,523,700	.0185	231,688	97.1	233,000	94,310	36,644
Brighton Plantation...	74	2,183,495	.0217	47,382	(a)		8,039	7,826
Cambridge.....	445	5,270,050	.0102	53,754	101.4		1,680	31,858
Canaan.....	1,189	16,342,906	.0145	236,972	(a)		25,340	48,833
Caratunk.....	84	3,355,479	.0118	39,595	110.2		1,864	34,474
Cornville.....	838	14,517,297	.0123	178,563	(a)	32,500	52,725	18,815
Dennistown Plantation.	30	2,070,859	.0125	25,886	100.0		9,772	20,687
Detroit.....	744	8,736,046	.01605	140,232	91.6			79,513
Embden.....	536	36,040,529	.0069	248,680	103.0	(a)	(a)	(a)
Fairfield.....	6,113	71,188,601	.02270	1,615,982	90.7	389,774	87,391	220,442
Harmony.....	755	9,744,280	.011	107,187	92.3	4,919	70,985	41,407
Hartland.....	1,669	5,551,534	.015	372,267	128.3	1,200,076	33,918	83,161
Highland Plantation....	60	1,835,878	.0188	34,514	97.9		28,970	18,737
Jackman.....	1,003	11,874,080	.0164	194,735	99.1		129,035	176,483
Madison.....	4,367	110,161,001	.0126	1,388,029	(a)	115,580		204,706
Mercer.....	448	9,367,107	.0125	117,089	(a)	167	181	79,706
Moose River.....	252	3,926,168	.015	58,892	101.4	10,500	35,458	1,519
Moscow.....	570	25,523,490	.0096	245,025	100.0		10,700	173,411
New Portland.....	651	12,086,900	.012	145,043	95.8		22,492	23,587
Norridgewock.....	2,552	30,099,710	.016	481,595	94.3		100,754	23,585
Palmyra.....	1,485	12,557,543	.0115	144,412	97.1		22,758	105,313
Pittsfield.....	4,125	62,927,992	.0185	1,164,163	(a)	226,862	45,606	332,176
Pleasant Ridge Plantation	99	24,138,306	.01025	247,418	99.9		33,305	68,491
Ripley.....	439	4,682,840	.020	93,657	92.6		27,172	24,030
St. Albans.....	1,400	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Skowhegan.....	8,098	303,105,197	.0152	4,607,199	(a)	792,000	52,232	570,296
Smithfield.....	748	13,193,224	.0142	187,344	93.0		12,630	31,349
Solon.....	827	9,764,050	.0215	210,346	94.9	12,480	3,006	56,900
Starks.....	440	14,325,753	.0195	140,848	89.2	11,115	31,241	36,093
The Forks Plantation...	72	3,400,326	.0154	52,365	99.3		26,694	6,611
West Forks Plantation..	72	3,096,212	.0125	38,703	101.5		14	10,181

# WALDO COUNTY

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Belfast .....	6,243	\$84,498,150	.0188	\$1,588,565	89.4	\$ 393,146	\$ 40,700	\$ 800,877
Belmont .....	520	4,505,400	.0165	74,339	88.3		6,759	36,483
Brooks .....	804	9,387,891	.01375	129,084	90.3			82,149
Burnham .....	951	13,801,360	.01925	265,676	(a)	51,000	3,185	130,350
Frankfort .....	783	8,003,640	.020	160,073	80.8	4,308	24,146	73,615
Freedom .....	458	5,157,000	.0016	82,512	89.0		1,631	83,935
Islesboro .....	521	29,749,420	.01495	444,754	97.2	10,800	27,392	130,360
Jackson .....	346	5,750,162	.0135	77,627	93.6		21,573	21,497
Knox .....	558	6,973,582	.0165	115,064	88.9		17,347	43,606
Liberty .....	694	10,958,534	.0177	193,966	88.8		27,842	68,077
Lincolnvile .....	1,414	33,713,949	.01588	535,377	95.6	220,000	75,052	48,130
Monroe .....	657	8,850,970	.015	132,765	94.9		83,129	34,210
Montville .....	631	7,173,940	.017	121,957	82.6	8,463	3,514	45,192
Morrill .....	506	5,315,900	.0151	80,270	93.1		34,287	22,619
Northport .....	958	20,421,200	.0153	312,444	96.9		27,781	170,972
Palermo .....	760	11,723,750	.0160	187,580	95.9	1,133	86,806	20,969
Prospect .....	511	6,064,813	.0178	107,954	90.2		7,196	54,253
Searsmont .....	782	13,521,600	.0125	169,020	93.1		13,734	42,238
Searsport .....	2,309	41,772,290	.024	1,002,535	96.2	12,040	20,671	139,566
Stockton Springs .....	1,230	16,532,870	.02275	376,124	95.5	8,803	28,318	122,111
Swanville .....	873	9,742,450	.0138	134,446	92.5		1,775	37,427
Thorndike .....	603	8,697,531	.01138	98,978	94.3		29,992	33,913
Troy .....	701	8,772,614	.0143	125,448	94.0	6,632	33,381	52,660
Unity .....	1,431	16,960,663	.016	271,371	88.8	67	160	56,463
Waldo .....	495	4,950,203	.0150	74,253	90.8		37,658	6,447
Winterport .....	2,675	23,416,110	.0216	505,788	101.7	55	10,651	204,025

# WASHINGTON COUNTY

Addison .....	1,061	15,736,435	.0121	190,411	90.4	32,000	14,222	76,088
Alexander .....	385	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Baileyville .....	2,188	138,313,607	.01975	2,731,695	(a)	1,351,000	153,251	265,615

# WASHINGTON COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Baring Plantation.....	308	\$ (a)	(a)	\$ 50,268	80.5	\$ (a)	\$ (a)	\$ (a)
Beals .....	695	5,796,149	.030	173,884	93.0	4,989	47,525	21,443
Beddington .....	36	2,925,670	.0103	30,134	99.6		16,864	4,653
Calais .....	4,262	50,869,480	.0305	1,551,519	(a)	444,605	105,009	596,347
Centerville .....	28	2,646,943	.022	29,116	100.0	(a)	(a)	(a)
Charlotte .....	300	4,975,657	.015	74,635	92.9		9,009	44,308
Cherryfield .....	983	11,947,437	.015	179,212	102.3		57,936	64,179
Codyville Plantation....	43	1,625,605	.023	37,389	100.0		5,399	33,873
Columbia .....	275	3,932,614	.0196	77,079	92.1		14,143	37,157
Columbia Falls .....	517	6,587,920	.0155	102,113	90.1		6,504	27,728
Cooper .....	105	3,117,710	.018	57,199	97.8		31,546	14,104
Crawford .....	86	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Cutler .....	726	7,490,683	.0135	101,124	96.1	(a)	(a)	(a)
Danforth .....	826	10,378,920	.0167	173,328	87.3	3,385	44,005	57,323
Deblois .....	44	3,754,453	.0095	35,667	99.9	2,218	15,481	12,006
Dennysville .....	296	3,648,579	.0195	71,148	74.4	29,006	3,582	19,658
East Machias .....	1,233	17,310,650	.010	173,106	99.6		2,109	25,379
Eastport .....	1,982	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Grand Lake Stream Plt..	198	6,497,793	.014	91,027	98.1		15,868	30,408
Harrington .....	859	6,243,370	.0225	140,476	93.8		11,123	24,013
Jonesboro .....	553	6,598,372	.0161	106,234	93.2	20	53,873	14,800
Jonesport .....	1,512	17,484,762	.0243	420,020	99.6	980,000	91,716	48,666
Lubec .....	2,045	16,392,660	.0265	434,406	98.0	112,119	33,919	40,162
Machias .....	2,458	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Machiasport .....	1,108	9,027,364	(a)	151,208	95.1	(a)	(a)	(a)
Marshfield .....	416	4,383,950	.0204	89,433	92.4		34,228	19,727
Meddybemps .....	110	4,258,100	.0104	44,284	111.8		24,842	19,931
Milbridge .....	1,306	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Northfield .....	88	4,049,757	.017	68,546	95.6	1,365	17,211	21,346
Pembroke .....	920	8,992,960	.02	180,099	(a)	(a)	(a)	(a)
Perry .....	737	7,304,681	.018	131,484	92.5	1,148	58,640	18,451
No. 14 Plantation.....	52	2,245,050	.0086	19,307	94.7	(a)	(a)	(a)

# WASHINGTON COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
No. 21 Plantation.....	127	\$ 3,763,828	.015	\$ 56,457	94.1	\$ 15,461	\$ 36,207	\$ 2,568
Princeton.....	994	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Robbinston.....	492	6,346,370	.0175	111,061	94.6	679	16,838	25,345
Roque Bluffs.....	244	6,357,770	(a)	90,330	95.6	(a)	(a)	(a)
Steuben.....	970	14,176,430	.018	255,175	89.2	72,000	100,939	29,325
Talmadge.....	40	1,770,068	.0105	18,586	98.5	(a)	(a)	(a)
Topsfield.....	240	2,661,430	.020	53,229	96.6	526	7,585	17,027
Vanceboro.....	256	3,232,930	.026	84,056	98.8		79,722	9,297
Waite.....	130	2,575,657	.010	25,756	106.4		13,712	30,700
Wesley.....	140	2,987,066	.016	47,793	91.6	1,108	43,089	20,032
Whiting.....	335	6,315,887	.011	69,475	97.4	175	2,977	3,509
Whitneyville.....	264	3,039,503	.020	60,784	91.0		21,333	22,265

# YORK COUNTY

Acton.....	1,228	37,585,700	.0135	507,407	95.4	266,591	144,915	49,383
Alfred.....	1,890	32,861,030	.0137	450,196	96.3	10,000	9,493	88,369
Arundel.....	2,150	32,556,101	.01425	463,926	82.8	424,000	252,385	41,887
Berwick.....	4,149	51,185,855	.0186	952,057	98.9	20,000	156,991	183,641
Biddeford.....	19,638	194,610,750	.02975	5,789,670	93.2	5,405,000	254,859	580,815
Buxton.....	5,775	32,328,700	.030	969,861	96.6		277,572	157,227
Cornish.....	1,047	13,024,816	.017	221,422	90.9	17,614	11,531	60,392
Dayton.....	882	13,260,807	.022	291,738	(a)	1,262	70,629	151,502
Eliot.....	4,948	105,466,755	.01295	1,365,655	(a)		26,191	254,549
Hollis.....	2,892	40,094,943	.0149	597,416	92.4	32,825	64,209	169,174
Kennebunk.....	6,621	190,719,600	.0165	3,146,883	95.7	4,832	29,521	526,652
Kennebunkport.....	2,952	94,063,490	.0242	2,276,336	93.5	1,484,598	41,188	579,157
Kittery.....	9,314	173,101,600	.017	2,942,727	96.7	1,179,675	147,568	390,893
Lebanon.....	3,234	35,519,990	.019	674,880	95.0		26,897	110,098
Limerick.....	1,356	28,603,750	.0156	446,218	97.6	29,137	134,092	118,343
Limington.....	2,203	28,034,000	.0156	437,330	89.9		24,415	86,580

# YORK COUNTY - Continued

Municipality	Population 1980 Census	1981 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Lyman .....	2,509	\$ 31,464,521	.0206	\$ 648,169	88.5	\$	\$ 17,801	\$ 227,149
Newfield .....	644	29,482,162	.01045	308,090	86.4	17,301	33,601	11,323
North Berwick .....	2,878	91,605,254	.0107	980,176	98.3	62,553	37,666	123,420
Ogunquit .....	1,492	57,098,850	.02438	1,392,070	92.1	559,424	70,560	22,716
Old Orchard Beach .....	6,291	117,023,350	.032	3,744,747	93.9	5,544,003	321,265	173,165
Parsonsfield .....	1,089	19,559,958	.0182	355,991	92.9		60,073	86,748
Saco .....	12,921	194,287,900	.0208	4,041,207	101.7	4,066,899	792,813	834,587
Sanford .....	18,020	217,020,800	.0256	5,555,732	92.9	1,966,795	1,158,495	1,401,478
Shapleigh .....	1,370	56,002,689	.0130	576,828	94.5		21,070	172,339
South Berwick .....	4,046	56,867,940	.01790	1,017,937	(a)	258,217	34,044	437,529
Waterboro .....	2,943	66,885,249	.0141	943,010	92.1	43,800	254,919	75,859
Wells .....	6,719	143,036,000	.0203	2,903,634	99.9	196,316		889,625
York .....	8,465	213,514,900	.0203	4,334,352	95.3	869,360	44,990	671,624

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

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
AT DECEMBER 31, 1981**

**ASSETS**

County	CASH AND INVESTMENTS		Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Trust and/or Special Revenue Funds				
Androscoggin .....	\$ 210,034	\$ 162,870	\$	\$ 35,746	\$	\$ 408,650
Aroostook .....	293,300		170,585	603,938		1,067,823
Cumberland .....	674,598	53,401		85,800	2,450,000	3,263,799
Franklin .....	623,742	112,040	64,573	446,349		1,246,704
Hancock .....	335,707	230,627	50,031	473,201	420,000	1,509,566
Kennebec .....	155,738	42,689	223	25,597		224,247
Knox .....	218,667	175,180	862	26,465	453,000	874,174
Lincoln .....	92,552	417,187	614	7,804	180,000	698,157
Oxford .....	405,271	132,544	78,128	203,599		819,542
Penobscot .....	251,939	163,406	197,648	326,868	80,000	1,019,861
Piscataquis .....	263,579	37,922	153,242	217,176		671,919
Sagadahoc .....	113,408	116,297	63			229,768
Somerset .....	280,049	120,710	211,742	221,989		834,490
Waldo .....	111,010	120,454	16,164			247,268
Washington .....	52,137	929,416	183,030	187,935		1,352,518
York .....	473,665	62,232		61,329	855,000	1,452,226

## LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds and/or Notes Payable	Total Liabilities and Reserves	SURPLUS		Total Liabilities Reserves and Surplus
				Appropriated	Unappropriated	
Androscoggin .....	\$ 167,367	\$	\$ 167,367	\$ 6,081	\$ 235,202	\$ 408,650
Aroostook .....	968,326		968,326	7,523	91,974	1,067,823
Cumberland .....	233,887	2,450,000	2,683,887	75,335	504,577	3,263,799
Franklin .....	1,049,451		1,049,451	2,973	194,280	1,246,704
Hancock .....	983,041	420,000	1,403,041	16,125	90,400	1,509,566
Kennebec .....	49,785		49,785		174,462	224,247
Knox .....	249,417	453,000	702,417	18,871	152,886	874,174
Lincoln .....	420,207	180,000	600,207	5,797	92,153	698,157
Oxford .....	590,230		590,230		229,312	819,542
Penobscot .....	991,105	80,000	1,071,105		51,244*	1,019,861
Piscataquis .....	588,811		588,811	13,700	69,408	671,919
Sagadahoc .....	141,297		141,297		88,471	229,768
Somerset .....	687,739		687,739	94,671	52,080	834,490
Waldo .....	150,454		150,454		97,174	247,628
Washington .....	1,214,134		1,214,134	40,167	98,217	1,352,518
York .....	321,290	855,000	1,176,290		275,936	1,452,226

\* Denotes Deficit