

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE LAW LIBRARY
AUGUSTA, MAINE

STATE OF MAINE



67TH REPORT OF THE STATE AUDITOR

FOR PERIOD

JULY 1, 1985 - JUNE 30, 1986

HJ
11
.M22
1986
c.2

ROBERT W. NORTON
STATE AUDITOR

OCT 25 1987

SIXTY-SEVENTH 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
1977-1984	George J. Rainville	Lewiston
1985-	Robert W. Norton	Biddeford

TABLE OF CONTENTS

	Page
Table of Organization	5
Creation and Organization of the State	
Department of Audit	6
Bureau of Departmental Audits	9
Courts Division	9
E.D.P. Division	10
“Single Audit” Proposal	10
Bonded Debt	11
Municipal Bureau	15
Municipalities	15
Counties	17
Municipal Survey	17
Valuation and Debt Statistics of Municipalities	
by Counties at Close of 1985 Fiscal Year	18
Combined Balance Sheet (all Counties)	41

**TO GOVERNOR JOHN R. McKERNAN, JR. AND MEMBERS
OF THE ONE HUNDRED AND THIRTEENTH LEGISLATURE**

In compliance with statutory requirements, I submit herewith the 67th Annual Report of the State Auditor for the fiscal year ended June 30, 1986.

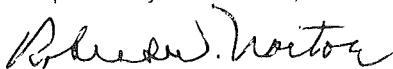
We have made extensive examination of major pertinent transactions. We do not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial 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, 1986 have 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, 1986 may be found in the Annual Report of the State Controller.

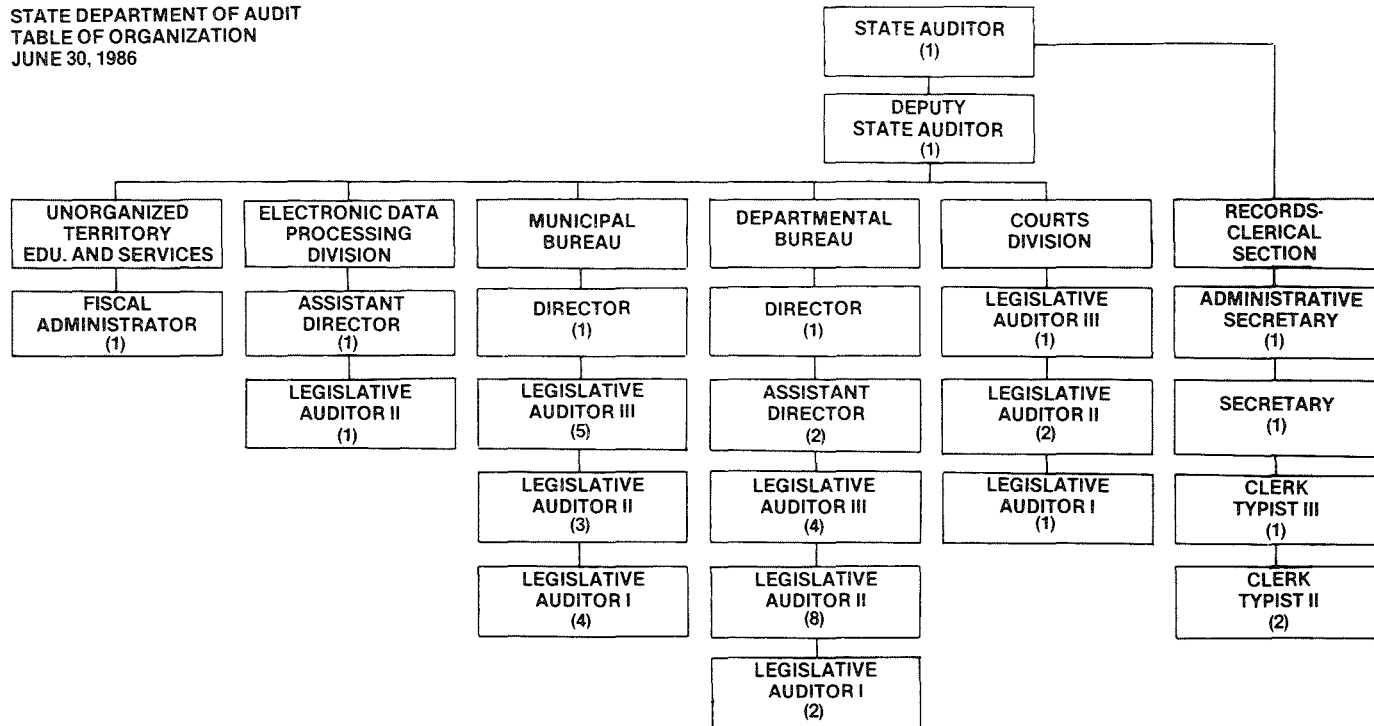
I would like to express my special appreciation to the staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Robert W. Norton", written in a cursive style.

Robert W. Norton
State Auditor

STATE DEPARTMENT OF AUDIT
TABLE OF ORGANIZATION
JUNE 30, 1986



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 a 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 to 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. POST-AUDIT . . . 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. POST-AUDIT . . . To perform post-audits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from the State Government 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
 Electronic Data Processing Division
 Unorganized Territories

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, 1986**

	Personal Services	Capital	All Other	Total
General Fund:				
Departmental Bureau	\$ 689,472	\$ 325	\$ 81,070	\$ 770,867
Unorg. Territories	30,000	1,000	5,000	36,000
Special Revenue:				
Municipal Bureau	<u>407,937</u>	<u>—</u>	<u>70,897</u>	<u>478,834</u>
TOTAL	<u><u>\$1,127,409</u></u>	<u><u>\$1,325</u></u>	<u><u>\$156,967</u></u>	<u><u>\$1,285,701</u></u>

BUREAU OF DEPARTMENTAL AUDITS

The Bureau of Departmental Audits is headed by a Bureau Director. Authorized personnel in the bureau total 18, consisting of 3 Assistant Directors, 4 Legislative Auditor IIIs, 9 Legislative Auditor IIs and 2 Legislative Auditor Is.

Post-audits performed by this Bureau are on an annual basis. Post-audits covering the 1986 fiscal year are as follows:

State Departments, Bureaus,	
Agencies and/or Commissions	50
Institutions	12(a)
Vocational Technical Institutes	6(b)
Examining Boards	36
Public Administrators	16
	<hr/>
	120

- (a) Audits are performed as part of the "Single Audit" of either the Department of Mental Health and Mental Retardation, the Department of Corrections, or the Department of Educational and Cultural Services.
- (b) Audits are performed as part of the "Single Audit" of the Department of Educational and Cultural Services.

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. As a result of subsequent legislation, the Legislature provided funds for 4 positions and related expenses to conduct these audits.

During the fiscal year ended June 30, 1986, the financial records of 22 District Courts, 7 Superior Courts and the Administrative Court had been completed.

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

E.D.P. DIVISION

In accordance with Chapter 63, Public Laws of 1985, the Department of Audit established an E.D.P. Audit Division. The law provides for 2 auditors and related expenses. The mission of the division is to perform audits of the various computer systems operating within state government including the judiciary using a combination of manual audit procedures and computer assisted audit techniques. In addition, E.D.P. audits have been conducted at various municipalities and school administrative districts at the request of the Department's Municipal Bureau.

Since the creation of the E.D.P. audit function, the department has reviewed systems currently operating in 10 state agencies and institutions, and, in several municipalities and school districts. For the most part, control in the various systems appear to be adequate, however, in those instances where general and specific internal controls should be strengthened, recommendations and the benefits of adopting the recommendations were submitted to the proper officials.

The major goals for this reporting period for the division are to train 1 audit staff member to be an E.D.P. auditor and to provide continued training to the general audit staff regarding internal control reviews and assessments.

"SINGLE AUDIT" PROPOSAL

The One Hundred and Twelfth Legislature approved a proposal for the expansion of the bureau's audit capabilities to include financial and compliance auditing of federal programs under the "Single Audit Act of 1984" mandated by the federal government. The 1986 State fiscal year being the inaugural year for this type of audit.

The Single Audit Act permits an audit of the entire State government or each department/agency that received federal funds by the State Auditor or independent public accountant. The bureau currently conducts financial and compliance audits of State funds of all State departments/agencies on a yearly basis as required by statute. In extending our scope to include financial and compliance audits of federal funds we feel that it will eliminate the duplication of audit effort as well as result in cost savings for the State and federal programs as compared to contracting the audits to independent public accountants.

BONDED DEBT

A summary of the State of Maine Bonded Debt Liability at June 30, 1986 is as follows:

	<u>BONDS</u>	<u>INTEREST</u>
Balance - July 1, 1985	\$285,954,437	\$131,513,455
Add -		
New Issue	<u>39,735,000</u>	<u>14,663,588</u>
Total	325,689,437	146,177,043
Deduct -		
Payments - Current Year	<u>35,839,000</u>	<u>19,753,195</u>
Balance - June 30, 1986	<u>\$289,850,437</u>	<u>\$126,423,848</u>

NEW BONDS ISSUED . . . Authorized bond issues in the current year totaled \$39,735,000 in bonds and \$14,663,588 in interest and were for the following purposes:

	<u>BONDS</u>	<u>INTEREST</u>
Highway	\$ 6,300,000	\$ 2,325,645
University of Maine	14,500,000	5,350,965
Pollution Abatements	8,000,000	2,952,470
Correctional Facilities	2,000,000	737,809
Vocational Technical Institutes	7,610,000	2,808,116
Maine Maritime Academy	525,000	193,706
Cargo Terminals	250,000	92,535
Airports	<u>550,000</u>	<u>202,342</u>
TOTAL	<u>\$39,735,000</u>	<u>\$14,663,588</u>

**STATE OF MAINE
BONDS AUTHORIZED - UNISSUED
FUND, LAW AND PURPOSE
JUNE 30, 1986**

HIGHWAY AND AIRPORTS:

Chapter 71 - P & S 1985

To match available federal funds for highway, bridge and airport improvements	<u>\$20,000,000</u>
--	---------------------

POLLUTION:

Chapter 67-77

Planning, construction and equipment of pollution abatement facilities	
Authorized \$30,000,000 but issued \$22,000,000	\$ 8,000,000

Chapter 99 - P & S 1984

Planning, construction and equipment of pollution abatement facilities and mitigate threats to public health and the environment from uncontrolled hazardous substance sites	
Authorized \$15,735,000 but issued \$1,000,000	<u>14,735,000</u>

TOTAL POLLUTION	<u><u>\$22,735,000</u></u>
------------------------	----------------------------

EDUCATION:

Resolves 1971 (Constitution - Article VIII, Sec. 2)

Guarantee of loans to Maine students in higher education	\$3,000,000
---	-------------

Chapter 108 - P & S 1984

To provide funds for capital improvements, construction, renovations, equipment and furnishings for vocational-technical institutes and procurement of a tug boat for training purposes at the Maine Maritime Academy	5,290,000
---	-----------

Chapter 109 - P & S 1984

To provide for the construction and renovation of higher education facilities at the University of Maine	<u>2,000,000</u>
--	------------------

TOTAL EDUCATION	<u><u>\$10,290,000</u></u>
------------------------	----------------------------

CORRECTIONS:

Chapter 111 - P & S 1984

To provide for construction and renovation of correctional facilities	<u><u>\$8,035,000</u></u>
--	---------------------------

INDIAN RESERVATION:

A-1X-14D

Payment of mortgage loans for Indian Housing \$1,000,000

PARKS AND RECREATION:

Chapter 138-73

Acquisition of real property of State Parks \$500,000

FINANCIAL AUTHORITY OF MAINE (F.A.M.E):

Maine Guaranty Authority

A-1X-14A

To provide funds for the purpose of fostering,
encouraging and assisting the physical
location, settlement and resettlement of
industrial manufacturing, fishing, agricultural
and recreational enterprise within the State \$71,523,870

Maine Veterans Mortgage

A-1X-14E

To ensure Maine Veterans' mortgage loans up
to 80% and to make payments insured 4,000,000

Maine Small Business Loan Guarantee

Title 5, Section 15008-9-78

To guarantee small business loans to War
Veterans 2,500,000

TOTAL FINANCIAL AUTHORITY OF MAINE (F.A.M.E.) \$78,023,870

PARKS AND AIRPORTS:

Chapter 140-71

Development and improvement of State Park
facilities, improvements to various airports and
Maintenance Buildings at Augusta \$403,000

INSURANCE OF LOANS FOR MAINE SCHOOL
BUILDING AUTHORITY

Chapter 8 - Constitutional Resolves, as amended.

For payment of revenue bonds of the Maine
School Building Authority on school projects
within the State \$4,800,000

AIR AND SEA TRANSPORTATION IMPROVEMENTS:

Chapter 58 - P & S 1983

To provide funds for airport improvements,
cargo and ferry terminal improvements and
construction of crew quarters.

Authorized \$11,875,000 but issued \$6,375,000 \$5,500,000

TOTAL AUTHORIZED BUT UNISSUED BONDS \$151,286,870

STATE DEPARTMENT OF AUDIT MUNICIPAL BUREAU

The Maine statutes provide that each municipality and quasi-municipal corporation shall have an annual post-audit made of its accounts, covering the last complete fiscal year, by the State Department of Audit or by a qualified public accountant.

The department has been advised that a qualification of a public accountant includes registration by the Maine Board of Accountancy.

During the fiscal year July 1, 1985 to June 30, 1986, the Municipal Bureau conducted post-audits of the following:

Municipalities and Municipal Districts	91
Counties (including Register of Deeds and Probates)	10
School Districts	34
Special Services	127
Total	<u>262</u>

MUNICIPALITIES

Title 30, Sections 5251 to 5256 of the Maine Revised Statutes covers the general laws relating to municipalities. The duties of the State Auditor with respect to the post-auditing of municipalities are contained in the following sections:

Section 5251 Uniform Accounting System. Each municipality and quasi-municipal corporation, not under the jurisdiction of the Public Utilities Commission, shall keep its accounting records in conformity with general accepted accounting principles of municipal accounting and a uniform classification be used for revenues, expenditures and balance sheet accounts.

Section 5252 Investigation of Accounting and Auditing System. The State Auditor may inquire into the accounting and auditing system of any municipality or any quasi-municipal, not under the jurisdiction of the Public Utilities Commission, and the officers shall furnish information pertaining to the system in such form as he may prescribe.

Section 5253 Annual Post-audit. Each municipality and quasi-municipal corporation shall have an annual post-audit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant elected by ballot, or if not so elected, engaged by its officers. The officers shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days of his election or engagement. The post-audit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

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 a village corporation, but in no case more than 1,000, and filed with the State Auditor, he shall order a new post-audit made by his Department, the expense of which shall be paid by the municipality or village corporation.

Section 5255 State Auditor's Report on Financial Affairs. The State Auditor shall publish annually statistics and other information pertaining to the financial affairs of municipalities and quasi-municipality corporations which may be printed and distributed as a document separate from his annual fiscal report.

The Municipal Bureau of the State Department of Audit conducts post-audits of approximately 15% of the municipalities in Maine for the 1985 fiscal year. The results of audits performed by this bureau showed generally satisfactory accounting practices with some exceptions.

Continued effort should be made by the municipal officials to follow laws closely related to municipal finance, especially as it pertains to expenditures exceeding appropriations and the collection procedures concerning the collecting of property taxes. Attention was directed to legal phases of municipal accounting in several State prepared audit reports. The principal noncompliance exceptions pertain to the following: remittances of tax collections at specific times by collectors; commitment of supplemental taxes by assessors; and depositing of municipal funds at required times by the treasurers.

Other recommendations which would strengthen municipal operations are: maintenance of complete general ledgers and monthly trial balances; monthly financial statements; monthly reconciliation of bank accounts by treasurers; inventories of property and equipment; and a review of receivables, including properties acquired for nonpayment of taxes for liquidation.

As a result of a petition from the Town of Columbia, an audit of available town records was conducted for the 1985 year. Recommendations were made to the municipal officials which would strengthen the accounting procedures as well as compliances with certain statutes.

The Maine Revised Statutes provides that the municipal officials shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election and engagement.

The Maine Revised Statutes also provides that within 30 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 town officials and the independent auditors that there are certain statutory requirements that must be followed. As in past years, there were many instances whereby the statutory requirements were not followed in this respect.

COUNTIES

Due to a statutory change in 1979, the counties were allowed 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 1985 year.

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

The principal recommendations pertained to inventories of county properties and equipment, excise tax procedures for unorganized townships, the maintenance of a complete general ledger, monthly trial balances and utilizing transfers between line budget categories.

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 1985 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1980 Cenus	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Auburn	23,128	\$422,543,600	.02585	\$10,922,752	(a)	\$ 7,137,857	\$	\$1,276,889
Durham	2,074	37,481,260	.018	674,663	93.2		250,704	107,508
Greene	3,037	53,041,130	.01595	846,007	92.6	21,777	86,209	232,637
Leeds	1,463	31,484,230	.0135	425,037	95.9		128,253	116,974
Lewiston	40,481	633,141,500	.025	15,828,538	(a)	15,111,001	812,940	700,111
Lisbon	8,769	140,531,610	.02070	2,908,981	(a)	5,602,111	1,192,588	664,071
Livermore	1,826	43,048,473	.012	516,582	96.8		162,943	14,822
Livermore Falls	3,572	42,436,302	.0246	1,043,933	94.8	549,000	33,442	354,631
Mechanic Falls	2,616	31,070,490	.022	683,551	89.7	1,785,000	434,540	202,306
Minot	1,631	16,156,970	.014	226,198	96.9	(a)	(a)	(a)
Poland	3,578	69,010,430	.01625	1,121,419	96.0	1,810,000	419,881	89,973
Sabattus	3,081	44,254,940	.01596	706,309	92.7	1,478,671	175,211	56,022*
Turner	3,539	70,438,053	.01460	1,028,396	105.4		179,773	309,994
Wales	862	13,218,722	.018	237,937	94.4		15,902	22,691

AROOSTOOK COUNTY

Allagash	448	6,545,627	.017	111,276	91.3		28,570	94,768
Amity	168	3,208,467	.0128	41,068	98.1		1,057	29,710
Ashland	1,865	25,242,220	.02	504,844	98.3	15,700	250,196	144,478
Bancroft	61	1,880,432	.02	37,609	93.9		12,292	30,155
Benedicta	225	3,366,742	.0235	79,118	91.4	7,700		21,229
Blaine	922	7,458,250	.0285	212,560	82.7	15,000	5,947	89,469
Bridgewater	742	8,684,677	.0205	178,036	86.6		40,816	26,495
Caribou	9,916	148,856,550	.0245	3,646,985	(a)	880,824	2,205,317	1,236,656
Cary Plantation	229	2,029,182	.0175	35,511	88.7		583	43,576
Castle Hill	509	5,364,882	.0125	67,061	100.9			86,297
Caswell Plantation	586	5,520,831	.013	71,771	96.3		14,325	106,683
Chapman	406	5,143,859	.0125	64,298	100.4		1,445	59,831
Crystal	349	4,350,285	.01525	66,342	98.5		44,280	27,115
Cyr Plantation	147	2,735,630	.0189	51,703	98.0		25,624	15,487

AROOSTOOK COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Dyer Brook	275	4,407,034	.00155	6,831	95.1		798	531,569
E Plantation	55	1,271,442	.0295	37,508	95.6	13,500		13,244
Eagle Lake	1,019	17,510,500	.0128	224,134	87.4	76,000	36,610	68,001
Easton	1,305	47,099,263	.019	894,886	99.1	210,000	95,395	302,019
Fort Fairfield	4,376	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Fort Kent	4,826	53,235,600	.022	1,171,183	91.8	(a)	(a)	(a)
Frenchville	1,450	21,157,823	.0153	323,715	87.5	41,242	28,759*	104,796
Garfield Plantation	107	2,429,450	.0033	8,017	103.1		4,130	308,870
Glenwood Plantation ...	7	1,639,718	.020	32,794	97.1			10,404
Grand Isle	719	6,574,966	.0230	151,224	91.6		33,207	130,297
Hamlin	340	3,243,613	.012	38,923	91.7		3,431	17,069
Hammond	73	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Haynesville	169	3,108,899	.01826	56,769	86.1	47,358	22,403	13,404
Hersey	67	1,588,945	.0175	27,806	97.4			32,267
Hodgdon	1,084	13,547,483	.015	203,212	91.6		52,431	164,805
Houlton	6,766	85,733,580	.025	2,143,339	100.6	315,000	103,838	789,150
Island Falls	981	16,559,567	.01348	223,223	99.0	10,000	110,521	226,845
Limestone	719	26,958,300	.018	485,249	100.6	397,482	1,795,846	457,562
Linneus	752	9,648,210	.0174	167,879	89.7	61,800	28,897	42,042
Littleton	1,009	11,973,530	.0187	223,905	93.9			28,857
Ludlow	403	4,440,860	.013	57,731	85.4		22,594	125,126
Macwahoc Plantation ..	126	2,389,233	.014	33,449	96.5	(a)	(a)	(a)
Madawaska	5,282	249,649,790	.0182	4,543,626	98.9	1,490,000	79,655	275,138
Mapleton	1,895	17,656,312	.019	335,470	102.7	24,000		219,835

AROOSTOOK COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Mars Hill	1,892	20,440,835	.026	531,462	85.0	226,361	3,300	243,133
Masardis	328	6,917,673	.01935	133,857	99.6	5,000		144,452
Merrill	285	3,935,908	.0165	64,943	101.3		62,614	177,019
Monticello	950	10,755,400	.0166	178,540	90.6		794	132,136
Moro Plantation	30	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Nashville Plantation	48	15,690,264	.0035	54,916	100.0	(a)	243	116,335
New Canada	269	3,954,214	.0145	57,336	98.0	(a)	(a)	(a)
New Limerick	513	27,548,200	.008	221,266	99.7		4,370	187,581
New Sweden	737	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Oakfield	847	9,633,200	.020	192,664	87.9	87,113		175,345
Orient	97	7,886,589	.0114	89,907	(a)		44,256	36,395
Oxbow Plantation	84	1,988,394	.0224	44,540	99.5		2,513	38,367
Perham	437	5,935,030	.0155	91,993	94.6		10,000	43,106
Portage Lake	562	11,351,412	.018	204,326	100.3		61,387	125,688
Presque Isle	11,172	176,327,500	.0255	4,496,351	100.7	2,759,572		1,051,765
Reed Plantation	274	4,566,218	.0188	85,845	93.3	27,086	52,185	49,617
St. Agatha	1,035	12,344,450	.0183	225,903	85.4		14,075	42,312
St. Francis	839	8,728,732	.0139	121,329	94.1		3,459	71,727
St. John Plantation	322	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Sherman	1,021	10,901,250	.018	196,222	88.5	56,073	2,523	89,191
Smyrna	354	4,789,033	.0132	63,215	101.4		65,835	84,093
Stockholm	319	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Van Buren	3,557	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Wade	285	3,880,570	.01958	75,892	95.1		3,016	4,893
Wallagrass Plantation	653	8,196,128	.0136	111,467	93.7		84,375	27,976
Washburn	2,028	29,379,090	.020	587,582	95.9	121,961	5,368	37,850
Westfield	647	7,708,662	.019	146,465	93.8		42,241	122,309
Westmanland	53	2,587,286	.0067	17,335	98.4		32,389	43
Weston	155	5,441,430	.017	92,504	90.3		7,237	37,298
Winterville Plantation	235	4,457,682	.01	44,576	91.7		3,219	209,303
Woodland	1,363	14,657,200	.0144	211,064	103.7	9,528	78,892	76,065

CUMBERLAND COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Baldwin	1,140	\$ 29,307,996	.0104	\$ 304,803	(a)		\$ 48,710	\$ 184,641
Bridgton	3,528	104,897,985	.00885	928,347	97.1	275,000	61,184	42,505
Brunswick	17,366	368,218,900	.0215	7,916,706	(a)	3,931,000	352,162	1,103,941
Cape Elizabeth	7,838	217,692,630	.02440	5,311,700	(a)	5,481,989	532,889	883,923
Casco	2,243	55,786,651	.01850	1,032,053	89.8	187,114	20,104	99,656*
Cumberland	5,284	135,123,950	.02125	2,871,384	100.1	462,000	35,218	80,096
Falmouth	6,853	264,326,618	.01920	5,075,071	(a)	2,160,000	568,492	1,780,254
Freeport	5,863	137,807,480	.02575	3,548,808	(a)	5,565,000	74,854	949,034
Gorham	10,101	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Gray	4,344	110,232,600	.0166	1,829,861	96.7	175,000	219,615	204,271
Harpswell	3,796	120,366,829	.0164	1,974,016	99.8	225,000	8,500	614,010
Harrison	1,667	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Naples	1,833	69,377,702	.0156	1,082,292	95.6		53,782	241,563
New Gloucester	3,180	58,095,300	.0156	906,287	93.2		30,634	6,454
North Yarmouth	1,919	49,092,007	.01355	665,197	93.5	92,500	98,789	137,367
Portland	61,572	1,632,914,811	.02713	44,300,981	(a)	73,673,885	3,068,969	4,976,759
Pownal	1,189	22,758,975	.01840	418,765	95.6			146,767
Raymond	2,251	120,033,065	.01275	1,530,422	94.5	5,700	66,015	29,463
Scarborough	11,347	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Sebang	974	32,224,865	.0225	725,059	97.3	40,000	9,430	17,294
South Portland	22,712	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Standish	5,946	159,332,240	.0123	1,959,787	96.6		66,864	751,797
Westbrook	14,976	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Windham	11,282	236,792,500	.01740	4,120,190	(a)	2,768,333	177,182*	1,990,972
Yarmouth	6,585	502,140,700	.0121	6,075,902	(a)	1,967,000	408,390	820,313

FRANKLIN COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Avon	475	7,831,430	.01	78,314	92.9		3,031*	51,201
Carrabassett Valley	107	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Carthage	438	4,045,575	.0185	74,843	87.1		18,748	6,706
Chesterville	869	13,232,726	.0189	250,099	92.9		22,859	84,000
Coplin Plantation	111	5,839,551	(a)	64,775	82.2	(a)	(a)	(a)
Dallas Plantation	146	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Eustis	582	17,529,590	.0138	241,908	97.5		63,035	68,280
Farmington	6,730	87,914,990	.0219	1,925,339	90.8	903,551	47,770	101,305
Industry	563	11,814,037	.0145	171,304	86.3	10,700	11,294	66,816
Jay	5,080	521,786,405	.01035	5,400,490	98.8	565,087	653,951	67,240
Kingfield	1,083	19,243,989	.0153	294,433	98.8	214,500	117,017	118,628
Madrid	178	3,183,270	.015	47,749	101.8		92,687	14,800
New Sharon	969	16,474,700	.0171	281,717	89.2		111,392	76,619
New Vineyard	607	10,514,668	.0140	147,200	78.8		6,814	85,994
Phillips	1,092	11,517,850	.024	276,428	91.9	30,000	69,879	134,866
Rangeley Plantation	69	12,944,489	.0086	111,323	95.2	35,313	85,092	60,106
Rangeley	1,023	53,979,080	.016	863,665	91.1	1,411,817	17,380*	27,219
Sandy River Plantation .	50	6,996,124	.005	34,981	98.3		46,813	34,900
Strong	1,506	22,708,202	.0164	372,414	95.8	100,000	86,666	83,447
Temple	518	6,680,165	.0245	163,664	96.0	169,800	16,988	11,297
Weld	435	13,153,846	.0187	245,977	96.0	12,177	98,531	27,027
Wilton	4,382	63,489,400	.02225	1,412,639	94.0	2,936,430	16,134	122,311

HANCOCK COUNTY

Municipality	Population 1980 Census	1985 TAX Town			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Rate	Commitment			Appropriated	Unappropriated
Amherst	203	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Aurora	110	2,353,093	.0255	60,004	97.4		17,574	44,796
Bar Harbor	4,124	182,877,580	.01425	2,697,448	(a)	447,997		1,010,294
Blue Hill	1,644	60,475,950	(a)	1,088,567	97.2	(a)	(a)	(a)
Brooklin	619	39,445,793	.010	394,458	99.4		125,617	130,851
Brooksville	753	26,734,547	.018	481,222	(a)	(a)	(a)	(a)
Bucksport	4,345	268,664,025	.0126	3,385,167	99.9	585,000	189,156	256,870
Castine	1,304	57,165,250	.01075	614,526	98.4	573,285	54,778	104,598
Cranberry Isles	198	20,240,000	.0085	172,040	99.5		37,169	36,509
Dedham	841	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Deer Isle	1,492	62,750,951	.0099	631,234	(a)			183,421
Eastbrook	262	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Ellsworth	5,179	123,212,080	.01995	2,458,082	97.4	3,522,925		588,543
Franklin	979	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Frenchboro	43	2,001,200	.018	36,022	99.1		48,475	20,754
Gouldsboro	1,574	(b)	(b)	706,749	(a)	364,949	121,488	161,120
Great Pond	45	1,720,652	.019	32,692	100.0		11,972	21,929
Hancock	1,409	36,359,800	.01040	378,142	97.4	7,784	10,864	155,203
Lamoine	953	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Mariaville	168	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Mount Desert	2,063	139,386,300	.015	2,090,794	99.5	935,000	811,710	586,837
Orland	1,645	31,998,290	.0124	396,779	101.8	227,000	259,410	241,613
Osborn	47	1,698,826	.015	25,482	97.7		10,904	9,893
Otis	307	10,378,319	.01340	139,068	96.0	100,000	44,253	137,135
Penobscot	1,104	16,222,215	.0185	300,111	94.7	778,500	148,728	85,646
Sedgwick	795	20,200,310	.0135	272,705	95.7		185,669	38,341
Sorrento	276	10,108,400	.0107	108,160	(a)		16,888	60,324

HANCOCK COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Southwest Harbor	1,855	61,866,500	.011	680,531	69.6	977,780	165,045	152,699
Stonington	1,273	40,375,195	.0112	452,202	97.1	9,264	111,081	41,184
Sullivan	967	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Surry	894	25,915,541	.0169	437,973	97.1	1,151,235	717,027	124,005
Swan's Island	337	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Tremont	1,222	32,283,120	(a)	597,238	(a)	36,000	58,718	41,285
Trenton	718	33,278,087	.01096	364,728	93.9	10,100	62,968	121,571
Verona	559	8,930,300	.010	89,303	92.4	61,400	9,235	41,793
Waltham	186	3,461,896	.01330	46,043	98.4	14,000	1,534	43,143
Winter Harbor	1,120	22,171,358	.01347	298,649	102.8	150,000	86,383	61,189

KENNEBEC COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Albion	1,551	24,114,000	.012	289,368	96.5	(a)	(a)	(a)
Augusta	21,819	380,309,000	.02575	9,792,979	96.6	5,500,200	10,682	258,199*
Belgrade	2,043	53,849,204	.01265	681,193	98.9	(a)	39,534	336,760
Benton	2,188	(a)	(a)	(a)	(a)	(a)	(a)	(a)

KENNEBEC COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Chelsea	2,522	\$ 17,618,797	.0167	\$ 294,234	91.2	\$ 22,024	93,001	89,694
China	2,918	63,501,810	.0043	273,058	(a)	636,085	92,157	281,337
Clinton	2,696	37,154,601	.0165	613,051	85.4	70,000	180	54,992
Farmingdale	2,535	42,997,341	.015	644,960	96.7	1,002,283		168,583
Fayette	812	18,774,981	.0213	399,907	91.2	165,000	22,337*	59,692
Gardiner	6,485	95,814,620	.0215	2,060,020	95.	2,298,680	9,728	258,886
Hallowell	2,502	41,228,922	.0222	915,282	93.7	366,000	4,700	178,109
Litchfield	1,954	47,784,138	.01275	609,248	91.3	1,449,271	12,391	92,962
Manchester	1,949	46,797,906	.0156	730,047	97.4	10,000	134,573	178,334
Monmouth	2,888	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Mount Vernon	1,021	24,221,890	.0195	472,330	95.4	17,891	67,491	60,501
Oakland	5,162	80,139,800	.0177	1,418,474	99.4	120,000	30,964	813,631
Pittston	2,267	26,023,080	.0135	351,312	100.9	525,351		108,460
Randolph	1,834	16,356,308	.0161534	264,210	89.9		17,004	76,165
Readfield	1,943	42,801,844	.0153	654,868	91.7	252,500	110,892	429,902
Rome	627	24,786,575	.0128	317,268	98.1		86,791	82,422
Sidney	2,052	47,018,352	.0089	416,566	97.4	54,794	88,499	143,629
Vassalboro	3,410	46,685,200	.0184	859,008	89.7	60,000	38,029	187,165
Vienna	454	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Waterville	17,779	288,988,070	.02570	7,426,996	(a)	6,977,000	869,306	1,122,436
Wayne	680	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Gardiner	2,113	30,213,255	.0132	379,095	99.4	105,000		124,628
Windsor	1,702	24,431,293	.011	268,744	95.8	226,762	195,374	90,936
Winslow	8,057	205,177,600	.0175	3,590,608	92.3	258,000	446,340	1,271,091
Winthrop	5,889	103,775,600	.0205	2,127,400	97.5	1,877,750	128,285	379,654

KNOX COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Appleton	818	12,752,235	.018	229,573	93.2	610,000	17,910*	102,614
Camden	4,584	125,952,900	.02175	2,739,483	(a)	260,500	104,163	741,724
Cushing	795	23,222,730	.0178	413,365	101.1		27,870	187,542
Friendship	1,000	31,538,449	.01375	433,653	100.7		54,522	72,210
Hope	730	16,408,585	.016	262,537	91.1	1,145,000	41,337	24,151
Isle au Haut	57	4,225,113	.0255	107,740	106.7	20,114	74,129	3,063
Matinicus Isle Plant. ...	66	3,026,330	.01442	43,640	101.9		6,168	35,121
North Haven	373	27,489,099	.01625	446,699	97.7	7,500	100,420	143,702
Owl's Head	1,633	48,307,717	.0113	545,880	98.1		6,655	84,659
Rockland	7,919	154,919,300	.023	3,563,144	94.4	1,491,030	117,000	357,588
Rockport	2,749	88,808,123	.018	1,598,546	99.8		12,668	403,928
St. George	1,948	72,251,555	.0137	989,845	97.9		31,696	213,451
South Thomaston	1,064	28,344,150	.0138	391,149	98.6	9,000	1,035	3,749
Thomaston	2,900	55,799,880	.0235	1,311,297	98.4	335,000	56,690	457,732
Union	1,569	33,864,940	.012	406,379	97.3		25,764	193,270
Vinalhaven	1,211	52,494,300	.0152	797,913	100.0	113,100	24,833	125,286
Warren	2,566	47,377,344	.0122	530,626	93.9		22,900	369,490
washington	954	19,219,290	.0135	259,460	91.9		25,897	79,613

LINCOLN COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Alna	425	\$ 11,454,620	.0165	\$ 189,001	93.7	\$	\$ 48,627	\$ 7,305
Boothbay	2,308	92,291,110	.02065	1,905,811	(a)	56,057	32,285	293,040
Boothbay Harbor	2,207	104,237,730	.01575	1,641,744	98.1	28,000	35,145	156,502
Bremen	598	37,838,670	.0084	317,845	98.6		107,268	42,375
Bristol	2,095	121,369,300	.0093	1,128,734	99.3	136,000	238,987	427,236
Damariscotta	1,493	43,624,624	.0175	763,431	100.3		97,885	148,493
Dresden	998	21,036,720	.0144	302,929	90.9	600,000	52,489	116,305
Edgecomb	841	26,075,776	.013	338,985	95.6	3,758	78,342	5,161
Jefferson	1,616	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Monhegan Plantation ..	109	5,285,360	.0135	71,352	100.0		42,629	8,256
Newcastle	1,227	31,180,144	.0155	483,292	99.3	6,490	113,980	133,769
Nobleboro	1,154	29,199,973	.0135	394,200	96.6	40,000	115,546	87,331
Somerville	377	5,983,385	.012	71,801	91.3		36,227	34,135
South Bristol	800	60,324,627	.0081	488,629	99.5	317,426	89,454	146,186
Southport	598	49,277,245	.0123	603,484	98.7		352,083	19,260
Waldoboro	3,875	97,040,700	.013	1,261,529	95.1		11,015	259,319
Westport	420	21,941,624	.01	219,416	99.6		30,731	32,354
Whitefield	1,606	20,121,599	.0187	376,274	92.3		161,686	57,040
Wiscasset	2,832	284,926,710	.021	5,983,460	99.8	85,000	1,022,809	260,919

OXFORD COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Andover	850	36,046,839	.00875	486,632	98.8		65,499	823,784
Bethel	2,340	34,622,500	.02330	806,704	94.2	242,508	79,267	287,055
Brownfield	767	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Buckfield	1,333	14,944,240	.0201	300,379	93.3		60,046	48,986
Byron	114	4,328,880	.018	77,920	91.6		4,891	38,945
Canton	831	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Denmark	672	32,175,300	.017	546,980	95.7	73,063	44,096	80,407
Dixfield	2,389	32,508,880	.019	617,669	88.8	89,100	16,828	208,368
Fryeburg	2,715	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Gilead	191	4,769,291	.02025	96,577	93.2	33,394	14,144	10,474
Greenwood	653	19,589,360	.0194	380,034	93.8		144,230	16,959
Hanover	256	4,580,000	.088	40,304	100.0		46,229	6,401
Hartford	480	15,020,710	.01575	236,576	(a)		23,342	73,338
Hebron	665	9,051,630	.014	126,723	95.8		477	83,450
Hiram	1,067	22,355,761	.015	335,336	96.2	10,000	35,216	5,717
Lincoln Plantation	50	6,480,224	.0087	56,378	99.7		61,705	93,459
Lovell	767	40,824,803	.015	612,372	97.9		121,951	81,053
Magalloway Plantation	79	3,472,614	.0093	32,295	97.8		33,691	52,754
Mexico	3,698	34,438,550	.024	826,525	88.6	27,200	54,995	248,875

OXFORD COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Newry	235	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Norway	4,042	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Otisfield	897	33,050.960	.01575	520.555	95.9	32.000	2,196	34,008
Oxford	3,143	48,664.864	.01835	893.000	92.3	290.000	1,295*	102,896*
Paris	4,168	81,945.625	.016	1,311,130	95.6	84.622	90,101	246,860
Peru	1,564	26,461.350	.0166	439,268	92.4		262,631	38,267
Porter	1,222	18,017.427	.017	306,296	97.5		4,000	222,987
Roxbury	373	12,343.050	.0175	216,003	92.2		36,319	87,941
Rumford	8,240	231,560.670	.029	6,715,259	97.3	1,908,274	567,931	666,714
Stoneham	204	6,614.152	.0135	89,291	103.4	34,286	23,622	172,416
Stow	186	5,939,400	.017	100,970	94.8		22,593	32,046
Sumner	613	13,310,107	.0176	234,258	99.0		53,849	91,124
Sweden	163	7,298,538	.0237	172,975	95.9	69,800	40,386	22,067
Upton	65	3,302,149	.0135	44,579	94.8		50,095	56,773
Waterford	951	26,731,349	.017	454,433	(a)		29,640	148,505
West Paris	1,390	11,849,517	.02145	254,172	95.8	14,800	58,030	41,997
Woodstock	1,087	22,014,223	.0195	429,277	82.8		14,286	167,792

PENOBSCOT COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Alton	468	5,580,967	.016	89,295	98.2	111,000	2,000	28,953
Bangor	31,643	513,223,900	.032	16,423,165	(a)	12,235,000	593,984	3,485,043
Bradford	888	12,860,750	.013	167,190	84.3	18,000	43,337	76,289
Bradley	1,149	15,849,525	.01590	252,007	98.1	10,375	63,038	111,050
Brewer	9,017	194,994,110	.02275	4,436,125	(a)	4,011,000	537,352	719,727
Burlington	322	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Carmel	1,695	22,604,500	.011	248,649	92.6		96,590	74,474
Carroll Plantation	175	2,581,651	.0234	60,411	94.6		38,531	25,989
Charleston	1,037	12,146,804	.01325	160,945	(a)		35,716	55,548
Chester	434	5,816,869	.0175	101,795	79.4		25,558	50,915
Clifton	462	11,022,940	.0128	141,094	92.6		16,460	48,394
Corinna	1,887	22,384,281	.0205	458,878	91.8	72,202	119,895	51,415
Corinth	1,711	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Dexter	4,286	67,735,100	.019	1,286,967	(a)	1,054,824	352,242	706,787
Dixmont	812	8,408,193	.017	142,939	94.8		10,094	71,765
Drew Plantation	57	2,068,373	.017	35,171	107.2		8,910	85,252
East Millinocket	2,372	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Eddington	1,769	27,119,860	.0140	379,678	102.0			251,920
Edinburg	126	2,761,216	.0122	33,686	93.7		7,603	30,836
Enfield	1,397	23,596,495	.01317	310,766	95.6	12,000	5,752	184,437
Etna	758	9,968,093	.012	119,617	73.1		14,409	73,419
Exeter	823	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Garland	718	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Glenburn	2,319	43,768,100	.013	568,985	90.6	905,000	213,888	211,497

PENOBSCOT COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Greenbush	1,064	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Greenfield	194	3,726,350	.019	70,801	93.5		116,099	79,503
Hampden	5,250	126,458,300	.0161	2,035,979	(a)	1,665,900	38,654	826,904
Hermion	3,170	70,755,000	.0121	856,136	85.9	166,400	619,915	459,403
Holden	2,554	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Howland	1,602	22,224,385	.0125	277,805	97.1	100,000	50,248	38,524
Hudson	797	10,455,980	.0160	167,296	92.9	7,375	40,028	187,717
Kenduskeag	1,210	10,521,935	.01375	144,676	97.4		1,243	149,779
Lagrange	509	6,036,968	.012	72,444	88.8		11,575	72,811
Lakeville	32	5,501,219	.0015	8,254	100.8			14,714
Lee	688	10,814,790	.01730	187,096	100.2	49,200		61,122
Levant	1,117	17,097,201	.0158	270,136	95.9	14,000	2,480	181,146
Lincoln	5,066	109,296,080	.0212	2,317,077	99.3	284,025	21,200	621,040
Lowell	194	3,920,510	.012	47,046	96.6		37,545	37,752
Mattawamkeag	1,000	16,338,745	.021	343,114	97.3	67,576	1,165	44,196
Maxfield	64	1,368,200	.0123	16,827	97.2		38,392	17,068
Medway	1,871	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Milford	2,160	51,731,800	.0139	719,072	99.7	363,122	251,005	86,180
Millinocket	7,567	334,734,400	.02070	6,929,002	(a)	3,030,000	201,307	1,111,552
Mount Chase	233	5,040,429	.0244	122,986	89.1	64,000	6,725	67,490

PENOBSCOT COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Newburgh	1,228	15,380,768	.0122	187,645	97.1		25,169	70,440
Newport	2,755	35,456,140	.0209	741,034	93.8	75,000	32,887	124,876
Old Town	8,422	240,135,000	.0186	4,466,511	94.8	1,679,984	291,796	632,797
Orono	10,578	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Orrington	3,244	62,142,970	.0152	944,573	98.1	64,627	224,260	262,064
Passadumkeag	430	13,263,800	.015	198,957	98.8		14,470	49,245
Patten	1,368	11,581,454	.0283	327,755	92.6	29,500	52,124	216,076
Plymouth	811	9,440,325	.015	141,605	80.1	4,637	21	53,242
Prentiss Plantation	205	2,668,942	.0165	44,041	104.0		7,483	28,245
Soboeis Plantation	53	1,815,220	.0115	20,875	101.0		869	16,303
Springfield	443	4,843,237	.017	82,335	93.0		12,850	86,187
Stacyville	554	6,375,700	.025	159,392	94.4		9,263	191,006
Stetson	618	9,770,875	.014	436,792	81.5		59,504	56,259
Veazie	1,610	54,485,400	.013	724,656	97.2	(a)	(a)	(a)
Webster Plantation	82	1,777,782	.013	23,111	92.2		12,575	4,603
Winn	503	6,201,200	.0144	89,297	89.9		51,947	184,479
Woodville	226	7,446,395	.0155	115,419	97.9		89,489	70,387

PISCATAQUIS COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Abbot	576	\$ 10,031,445	.011	\$ 110,346	94.7	\$	\$ 25,303	\$ 37,929
Atkinson	306	5,368,946	.0205	110,063	86.4	14,000	20,240	29,299
Beaver Cove	56	8,679,330	.0054	46,868	97.8		4,352	20,220
Bowerbank	27	7,931,970	.0053	42,039	100.4		94,636	9,788
Brownville	1,545	15,205,255	.024	364,926	90.2	169,633	67,812	63,897
Dover-Foxcroft	4,323	59,215,460	.018	1,065,878	94.4	105,250	34,557	278,498
Greenville	1,839	41,505,417	.019	788,603	(a)	1,072,674	354,290	219,339
Guilford	1,793	37,001,265	.01325	490,267	96.5	137,111	27,635	136,054
Kingsbury Plantation ...	4	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Lake View Plantation ...	20	5,625,094	.0054	30,376	98.0		1,769	35,776
Medford	163	3,138,030	.0148	46,443	96.6		125,305	61,622
Milo	2,624	31,721,006	.02275	721,668	93.3	51,426	81,061	139,755
Monson	804	14,033,310	.014	196,466	95.8	112,750	104,511	64,337
Parkman	621	8,532,412	.01855	158,276	91.5		14,436	78,504
Sangerville	1,219	19,236,370	.0138	265,462	91.9	6,686	42,850	88,950
Sebec	469	12,545,538	.0116	145,528	98.1		5,200	195,795
Shirley	242	6,695,984	.0127	85,039	98.2		132,955	64,600
Wellington	287	5,409,790	.0158	85,475	88.1		79,748	9,459
Willimantic	164	5,475,100	.015	82,127	99.1		25,797	47,104

SAGADAHOC COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Arrowsic	305	9,630,522	.0176	169,497	(a)		48,630	24,225*
Bath	10,246	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin	1,629	25,366,620	.0207	525,089	92.1		7,834	48,964
Bowdoinham	1,828	29,811,216	.02275	678,205	(a)	10,667	88,725	466,004
Georgetown	735	45,956,590	.0123	565,267	95.0		155,103	97,918
Phippsburg	1,527	63,820,799	.0135	861,581	98.2	255,000	400,917	148,931
Richmond	2,627	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Topsham	6,431	160,349,399	.0915	1,467,197	(a)		124,493	877,160
West Bath	1,309	32,332,296	.0164	530,250	98.4	555,000	96,643	144,273
Woolwich	2,156	51,224,841	.0124	635,188	98.3		369,604	106,270

SOMERSET COUNTY

Anson	2,226	\$ 19,963,320	.030	\$ 598,900	96.5	\$	\$ 72,360	\$ 29,933*
Athens	802	11,380,525	.014	159,327	93.6	26,010	2,644	48,366
Bingham	1,184	13,283,200	.023	305,514	98.3	191,000	107,304	20,180*
Brighton Plantation	74	2,523,708	.02	50,474	94.9		10,509	39,513
Cambridge	445	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Canaan	1,189	22,385,440	.01225	274,223	87.3	40,000	26,615	90,350
Caratunk	84	5,538,311	.0123	68,121	99.5		46	69,294
Cornville	838	15,444,819	.0145	223,950	86.5	28,620	22,200	24,813
Dennistown Plantation	30	2,284,240	.008	18,274	101.1		28,101	27,428
Detroit	744	9,923,385	.01850	183,583	(a)		22,166	24,708
Embden	536	37,010,265	.0086	318,288	99.5		22,613	175,670
Fairfield	6,113	77,324,804	.0257	1,987,247	87.4	492,606	1,224	289,220
Harmony	755	10,812,655	.0117	126,508	(a)	(a)	(a)	(a)
Hartland	1,669	24,970,193	.0173	431,984	94.3	6,750	11,181	42,609

SOMERSET COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Highland Plantation	60	2,175,063	.0161	34,954	98.7	(a)	(a)	(a)
Jackman	1,003	18,951,560	.0118	223,628	97.8		254,265	348,158
Madison	4,367	213,108,400	.0131	2,791,725	95.7	54,329	62,552	326,245
Mercer	448	10,249,073	.0146	149,635	91.4		300	74,305
Moose River	252	4,816,354	.015	72,245	100.0	5,785	5,136	46,064
Moscow	570	28,113,650	.0106	298,005	99.9		30,185	185,688
New Portland	651	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Norridgewock	2,552	34,916,880	.016	558,670	91.7		54,677	73,470
Palmyra	1,485	15,165,400	.01125	170,611	(a)		72,585	54,680
Pittsfield	4,125	75,915,635	.0219	1,662,552	(a)	1,193,400		648,162
Pleasant Ridge Plant. ...	99	24,283,346	.01375	333,896	99.9		48,379	65,428
Ripley	439	5,816,362	.0133	77,358	89.1		13,541	36,142
St. Albans	1,400	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Skowhegan	8,098	416,335,800	.013	5,412,365	98.3	180,000	18,100	451,284
Smithfield	748	15,180,366	.01344	204,024	88.3		43,860	59,785
Solon	827	12,485,300	.0197	245,960	89.3	26,399		52,034
Starks	440	7,868,063	.0185	145,559	71.2		49,611	8,603
The Forks Plantation ...	72	4,937,311	.0153	75,541	100.4		61,322	89,104
West Forks Plantation ..	72	3,800,920	.01300	49,412	99.7		29,824	37

WALDO COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Belfast	6,243	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Belmont	520	6,068,780	.01225	74,343	94.5		24,008	38,459
Brooks	804	10,346,402	.012	124,157	88.7			111,296
Burnham	951	18,825,250	.01475	277,674	94.1	10,200	19,007	142,087
Frankfort	783	8,418,183	.018	151,526	91.4	20,000	51,243	90,391
Freedom	458	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Islesboro	521	\$ 35,357,950	.0165	\$ 583,408	97.0	\$ 27,000	\$ 92,651	179,554
Jackson	346	6,302,418	.0135	85,083	89.6		87,784	43,208
Knox	558	7,882,096	.0132	104,044	82.5		37,873	59,765
Liberty	694	19,208,700	.0105	201,691	86.7		35,819	19,007
Lincolnton	1,414	44,007,015	.01299	571,651	99.5	90,000	36,082	140,391
Monroe	657	12,319,070	.014	172,467	92.7		83,208	39,703
Montville	631	8,527,700	.0175	149,235	88.6		1,532	34,911
Morrill	506	6,075,220	.0155	94,166	90.6		19,252	21,437
Northport	958	33,310,400	.0114	379,739	95.1		113,719	280,811
Palermo	760	14,850,500	.0157	233,153	97.9	20,000	101,851	53,050
Prospect	511	8,183,670	.0146	119,481	96.1		20,311	90,484
Searsmont	782	18,578,070	.0138	256,378	92.6		27,512	8,974*
Searsport	2,309	44,428,200	.024	1,066,277	96.9	380,000	3,814	283,923
Stockton Springs	1,230	21,019,743	.01799	378,145	97.8		21,838	318,383
Swanville	873	12,234,774	.013	159,052	91.1		100	45,274
Thorndike	603	9,521,600	.0102	97,120	(a)	(a)	(a)	(a)
Troy	701	9,709,879	.0159	154,387	(a)		7,939	11,802
Unity	1,431	17,730,280	.0135	239,359	88.6		3,902	49,333
Waldo	495	5,386,166	.0160	86,179	96.2		8,036	38,768
Winterport	2,675	28,958,665	.021	608,132	98.5		31,853	328,860

WASHINGTON COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Addison	1,061	16,841,645	.01085	182,732	90.0	30,800	28,091	147,833
Alexander	385	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Baileyville	2,188	143,862,185	.01875	2,697,416	(a)	1,746,000	450,429	478,664
Baring Plantation	308	3,416,020	.015	51,240	97.6		18,799	32,691
Beals	695	5,840,817	.027	157,702	87.6		68,627	30,738
Beddington	36	3,093,141	.014	43,304	97.9		35,370	5,226
Calais	4,262	51,123,190	.030	1,533,696	(a)	2,623,600	440,524	317,551
Centerville	28	1,788,818	.01540	27,548	98.6		23,982	24,622
Charlotte	300	5,197,837	.0215	111,754	94.8		54,657	16,437
Cherryfield	983	14,644,823	.01425	208,690	98.5		120,353	55,159
Codyville Plantation	43	1,563,115	.022	34,388	98.4		9,780	53,994
Columbia	275	4,549,588	.018	81,893	84.1		16,825	27,057
Columbia Falls	517	6,392,562	.01280	81,825	86.4		6,220	34,968
Cooper	105	3,660,550	.017	62,229	96.0		64,313	20,527
Crawford	86	2,294,100	.0122	27,988	100.9		1,466*	20,187
Cutler	726	7,836,559	.0155	121,467	94.5		4,672	87,145
Danforth	826	9,467,455	.019	179,882	88.4		4,947	144,652
Deblois	44	4,268,622	.0094	40,125	100.0		5,939	18,585
Dennysville	296	3,592,993	.019	68,267	88.8		55,366	27,579
East Machias	1,233	17,257,120	.015	258,857	87.8		13,994	35,655

WASHINGTON COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Eastport	1,982	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Grand Lake Stream Pl. .	198	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Harrington	859	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Jonesboro	553	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Jonesport	1,512	19,291,110	.0187	360,744	95.6	640,000	101,651	19,338
Lubec	2,045	16,589,890	.027	447,927	95.3	92,500	72,172	40,880
Machias	2,458	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Machiasport	1,108	10,258,731	.0205	210,304	93.0		29,027	49,242
Marshfield	416	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Meddybemps	110	4,938,334	.011	54,322	99.6		51,387	13,977
Milbridge	1,306	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Northfield	88	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pembroke	920	(a)	(a)	(a)	(a)	1,000,000	122,899	31,346
Perry	737	9,178,069	.021	192,739	91.2	(a)	(a)	(a)
No. 14 Plantation	52	2,306,510	.0216	49,821	103.0		35,318	10,279
Princeton	994	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Robbinston	492	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Roque Bluffs	244	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Steuben	970	15,009,500	.019	285,181	87.4		119,386	29,299
Talmadge	40	1,823,373	.01467	26,749	95.9		26,506	24,866
Topsfield	240	3,411,800	.020	68,236	94.5		32,592	15,284
Vanceboro	256	2,233,500	.021	67,904	100.3		109,466	25,805
Waite	130	2,635,636	.0112	29,519	95.7		76,989	41,933
Wesley	140	3,764,097	.0127	47,804	71.1		50,685	7,429
Whiting	335	6,478,738	.013	84,225	99.5		9,285	19,554
Whitneyville	264	(a)	(a)	(a)	(a)	(a)	(a)	(a)

YORK COUNTY

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Acton	1,228	44,855,300	.0196	879,164	97.9	305,427	263,478	6,924*
Alfred	1,890	37,194,104	.0159	591,386	101.7		342	174,140
Arundel	2,150	37,658,406	.01875	706,095	97.0	81,800	184,443	10,859*
Berwick	4,149	64,842,900	.0182	1,180,141	100.4	36,250	148,010	175,925
Biddeford	19,638	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Buxton	5,775	125,763,359	.0113	1,421,127	97.4		628,086	265,673
Cornish	1,047	14,686,149	.019	279,037	92.7		28,082	109,592
Dayton	882	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Eliot	4,948	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Hollis	2,892	52,998,442	.0134	710,179	95.0	23,333	18,837	168,236
Kennebunk	6,621	222,764,990	.01985	4,421,886	97.6	3,026,438	16,802	885,019
Kennebunkport	2,952	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Kittery	9,314	204,856,200	.02080	4,261,009	99.7	2,335,000	486,416	1,190,258
Lebanon	3,234	52,084,527	.0194	1,010,440	(a)		209,112	183,897
Limerick	1,356	31,016,740	.017	427,285	98.8		197,892	114,761
Limington	2,203	33,830,400	.015	507,456	92.8		57,889	48,293
Lyman	2,509	69,249,719	.01105	765,214	91.6		48,295	460,647
Newfield	644	(a)	(a)	(a)	(a)	(a)	(a)	(a)

YORK COUNTY - Continued

Municipality	Population 1980 Census	1985 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
North Berwick	2,878	117,146,906	.0129	1,511,195	99.8	248,327		567,555
Ogunquit	1,492	141,099,625	.01585	2,236,430	101.1	423,704	78,421	365,382
Old Orchard Beach	6,291	223,195,650	.023	5,133,500	100.1	8,740,731	16,352*	161,714
Parsonsfield	1,089	27,468,859	.01425	391,431	95.5		126,928	98,698
Saco	12,921	226,190,290	.02780	6,288,090	(a)	5,337,452	190,611	1,140,979
Sanford	18,020	249,060,240	.0282	7,023,498	96.7	2,561,792	1,396,435	2,085,981
Shapleigh	1,370	59,850,336	.0125	748,129	94.8		34,394	243,996
South Berwick	4,046	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Waterboro	2,943	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Wells	6,719	381,735,427	.01115	4,256,365	(a)	590,000		762,255
York	8,465	376,681,800	.01730	6,516,595	97.6	164,571	277,534	915,147

(a) Information not available.

* Denotes red figure.

(b) 18 month period - 1 commitment for 6 months
and a 2nd commitment for 12 months.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1985**

ASSETS

County	CASH AND INVESTMENTS		Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Fund	Trust and/or Special Reserve Funds				
Androscoggin	\$ 243,875	\$ 291,833	\$	\$ 68,984	\$	\$ 604,692
Aroostook	20,580	132,605	241,935	180,247	6,000	581,367
Cumberland	863,248	95,220	137,619	366,400	1,750,000	3,212,487
Franklin	440,792	170,451	105,987	21,506	1,055,000	1,793,736
Hancock	195,364	431,355	8,499	50,406	180,000	865,624
Kennebec	94,939	111,313	410	5,276,858		5,483,520
Knox	151,036	261,173	1,168	38,257	349,000	800,634
Lincoln	86,159	299,499	1,504	19,596	550,000	956,758
Oxford	146,858	610,466	132,866	49,599		939,789
Penobscot	756,745	9,697	25,487	543,395		\$1,335,324
Piscataquis	51,098	297,822	209,959	15,710		574,589
Sagadahoc	151,410	197,816		5,092		354,318
Somerset	385,664	253,572	233,801	71,076	1,271,000	2,215,113
Waldo	192,690	184,635	93	10,310		387,728
Washington	121,862	603,104	97,428	192,147		1,014,541
York	1,088,200	207,265			360,000	1,655,465

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
				Appropri- ated	Unappropri- ated	
Androscoggin	320.835		320.835	79.907	203.950	604.692
Aroostook	494.177	6.000	500.177	24.534	56.656	581.367
Cumberland	1,053.197	1,750.000	2,803.197	139.561	269.729	3,212.487
Franklin	356.371	1,055.000	1,411.371	27.995	354.370	1,793.736
Hancock	487.186	180.000	667.186	20.620	177.818	865.624
Kennebec	5,398.357		5,398.357		85.163	5,483.520
Knox	327.038	349.000	676.038	21.579	103.017	800.634
Lincoln	308.003	550.000	858.003	1.560	97.195	956.758
Oxford	781.113		781.113		158.676	939.789
Penobscot	998.351		998.351	18.000	318.973	1,335.324
Piscataquis	505.723		505.723	35.185	33.681	574.589
Sagadahoc	222.816		222.816		131.502	354.318
Somerset	533.692	1,271.000	1,804.692	28.867	381.554	2,215.113
Waldo	254.315		254.315		133.413	387.728
Washington	699.593		699.593	78.814	236.134	1,014.541
York	608.240	360.000	968.240	5.065	682.160	1,655.465