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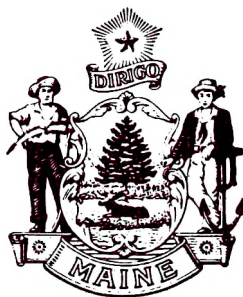
1977

**Fifty-eighth Report of the State Auditor : for Period July 1, 1976 -
June 30, 1977**

Office of the Maine State Auditor

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STATE OF MAINE



58TH REPORT OF THE **STATE AUDITOR**

FOR PERIOD
JULY 1, 1976 - JUNE 30, 1977

GEORGE J. RAINVILLE
STATE AUDITOR



FIFTY-EIGHTH 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 - 1977	Raymond M. Rideout, Jr.	Manchester
1977 - 1977	Rodney L. Scribner, CPA	Augusta

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

In compliance with statutory requirements, I submit herewith the 58th Annual Report of the State Auditor for the fiscal year ended June 30, 1977.

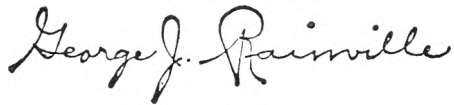
We have made extensive examination of major pertinent transactions. We do not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial 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, 1977 has been fairly presented in conformity and with generally accepted accounting principals 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, 1977 may be found in the Annual Report of the State Controller.

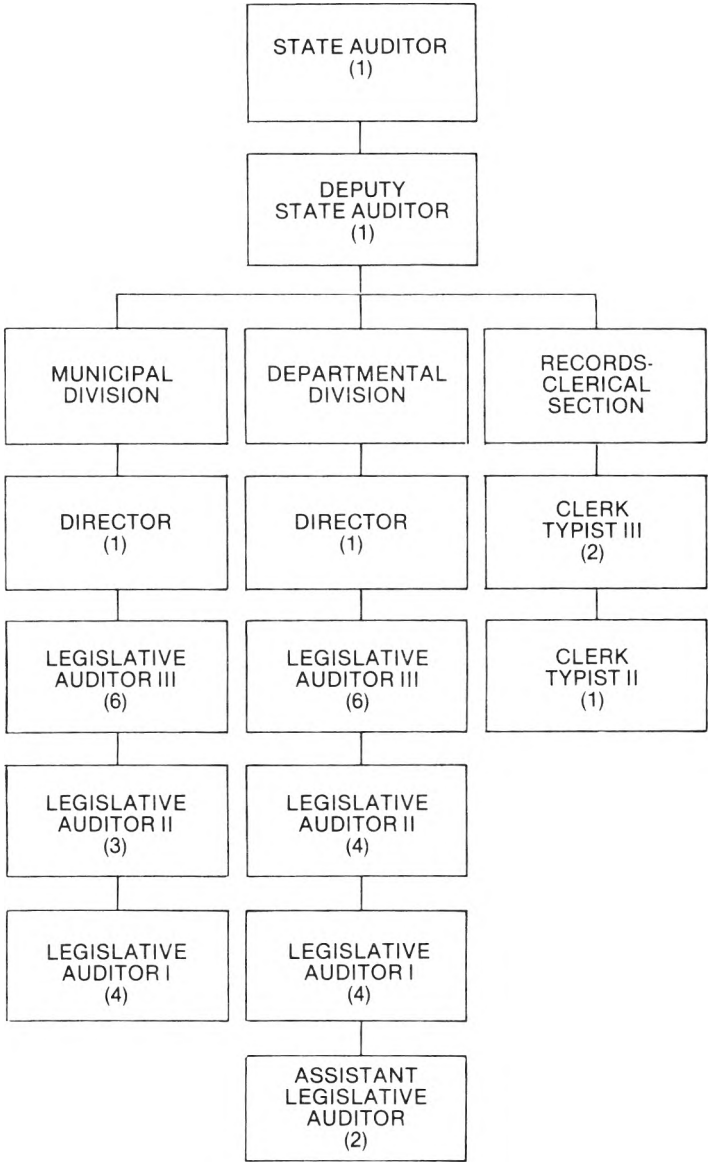
I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,

A handwritten signature in cursive script, reading "George J. Rainville". The signature is written in dark ink and is positioned above the printed title "State Auditor".

State Auditor

STATE DEPARTMENT OF AUDIT
TABLE OF ORGANIZATION
June 30, 1977



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

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

5A. BUDGET AND PROGRAM REVIEW . . . To review and study departmental budgets and capital programs for better and efficient management of State Government.

5B. DEDICATED FUNDS . . . To review and study expenditures of the dedicated funds of independent boards and commissions.

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

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

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

Bureau of Departmental Audits
Division of Program Review and Evaluation
Bureau of Municipal Audits

**IN CONCERT WITH THESE RESPONSIBILITIES,
THE GENERAL GOALS OF THE OFFICE ARE:**

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

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

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, 1977**

	Personal Services	Capital	All Other	Total
General Fund:				
Departmental Bureau	\$259,195	\$305	\$16,650	\$276,150
Program Review and Evaluation	<u>62,291</u>	<u> </u>	<u>2,645</u>	<u>64,936</u>
	321,486	305	19,295	341,086
Special Revenue:				
Municipal Bureau	<u>216,516</u>	<u>590</u>	<u>48,886</u>	<u>265,992</u>
Total	<u>\$538,002</u>	<u>\$895</u>	<u>\$68,181</u>	<u>\$607,078</u>

SECTION I

BUREAU OF DEPARTMENTAL AUDITS

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

Post audits performed by this Bureau are on an annual basis. Post audits covering the 1976-77 fiscal year are as follows:

State Departments, Bureaus, Agencies and/or Commissions	83
Institutions	11
Vocational Technical Institutes	6
School of Practical Nursing	1
Examining Boards	38
Public Administrators	<u>16</u>
Total	<u>155</u>

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

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

SECTION II

PROGRAM REVIEW AND EVALUATION DIVISION

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

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

Employees in this division consist of a Director, one Legislative Auditor III, one Legislative Auditor II and one Research Associate II.

Evaluations and/or reviews rendered during the fiscal year pertain to the following:

Baxter School For The Deaf	Maine State Museum Bureau
Child Care - Human Services	Property Tax Division
Contracts - Human Services	State Vehicles - Management
Development Office	Work Incentive Program (WIN)
Lottery Commission	

Note:

Chapter 579, P.L. 1977 transferred the entire activities and bi-annium appropriation 01010.3, Program Review and Evaluation Division of the Department of Audit to the Legislative Finance Office effective October 1, 1977.

BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1977 is as follows:

	Bonds	Interest
Balance - July 1, 1976	\$279,225,000	\$106,828,188
Add - New Issue:		
March 15, 1977	<u>15,405,000</u>	<u>3,877,785</u>
Total	294,630,000	110,705,973
Deduct - Payments:		
Current Year	<u>19,780,000</u>	<u>13,030,952</u>
Balance - June 30, 1977	<u><u>\$274,850,000</u></u>	<u><u>\$ 97,675,021</u></u>

NEW BOND ISSUE . . . An authorized bond issue in the current year totaled \$15,405,000 in bonds and \$3,877,785 in interest and were for the following purposes:

3-15-77	Bonds	Interest
Pollution Abatement	\$ 6,100,000	\$1,535,487
Education	8,305,000	2,090,591
Inland Fisheries and Wildlife	<u>1,000,000</u>	<u>251,707</u>
Total	<u><u>\$15,405,000</u></u>	<u><u>\$3,877,785</u></u>

STATE DEPARTMENT OF AUDIT

MUNICIPAL BUREAU

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

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

During the fiscal year July 1, 1976 to June 30, 1977, the Municipal Bureau conducted postaudits of the following:

Municipalities and Municipal Districts	108
County and District Courts	46
School Districts	27
Counties (Including Registers of Deeds and Probate)	19
Special Services	<u>158</u>
Total	<u>358</u>

MUNICIPALITIES

Approximately one-fourth of the municipalities were postaudited by the Municipal Bureau of the State Department of Audit for the 1976 fiscal year. Results of these audits indicated, for the most part, accounting practices and procedures had been satisfactorily followed, however, instances where exceptions were noted and it was believed that accounting procedures could be strengthened were discussed with the responsible officials as well as being included in audit report commentary. These exceptions pertained principally to the maintenance of a complete general ledger on a current basis and monthly trial balances; monthly reconciliations of bank accounts by treasurers; periodic reconciliations of tax accounts with tax collectors; and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

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

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

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

The Maine Revised Statutes Annotated of 1964, as amended, also 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 preceding two paragraphs are a reminder to the town officials and independent auditors that there are certain statutory requirements that must be followed. There were several instances whereby the statutory requirements were not followed in this

COUNTIES

The Municipal Bureau has audited the financial records of fourteen of the sixteen counties of Maine for the 1976 year. The counties of Kennebec and Penobscot were not completed during the year.

The audit results, with few exceptions, indicated that the accounting records of the counties and their related agencies had been satisfactorily maintained. However, in those instances where it was believed that accounting procedures and controls could be strengthened, recommendations were offered for consideration.

The more important recommendations and/or exceptions pertained to bidding, inventories of county properties, excise tax collection procedures for unorganized townships and utilizing transfers between line budget categories.

A major legislative change affected the Superior Court, Clerk of Courts and Law Libraries effective July 1, 1976. The funding of the major portion of expenditures for these agencies is to be undertaken by the State of Maine. The counties principally are assessed amounts to be paid to the State of Maine based on 1975 expenditures of the three agencies.

The audit of the Cumberland County Jail and Sheriff's Department revealed a cash deficiency of approximately \$17,550.00. This condition was reported to the proper officials.

COURTS

The municipal bureau conducted audits of the financial records of forty-six court agencies, county and district, during the 1976/77 fiscal year.

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

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 1976 FISCAL YEAR

ANDROSCOGGIN COUNTY

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Auburn	24,151	\$154,222,180	.0404	\$16,715,740	.02375	\$5,952,299	97.2	\$ 3,294,719	\$228,518	\$1,036,441
Durham	1,264	11,127,390	.021	72,650	.02375	236,225	91.6	16,000	114,934	15,052
Greene	1,772	2,052,050	.168	689,150	.02375	361,112	89.5	7,477	140,506	14,554
Leeds	1,031	8,650,230	.028	1,101,440	.02375	268,366	106.3		31,672	33,339
Lewiston	41,779	231,549,850	.0367	29,899,000	.02375	9,207,981	98.4	9,604,000		392,162
Lisbon	6,544	28,973,380	.04575	2,047,390	.02375	1,374,165	95.0	1,861,215	150,765	76,838
Livermore	1,610	4,572,355	.048	441,020	.02375	229,947	93.2		35,052	38,505
Livermore Falls	3,450	24,118,501	.0245	1,268,970	.02375	621,041	97.2	605,000	114,569	67,610
Mechanic Falls	2,193	20,078,760	.0182	1,586,510	.02375	403,113	90.8	32,500	132,123	33,360
Minot	919	6,693,540	.020	172,990	.02375	137,979	96.1		35,948	51,355
Poland	2,015	13,407,475	.04425	199,930	.02375	598,032	91.6	32,333	158,854	76,387
Sabattus	1,681	15,901,900	.01920	461,120	.02375	316,268	94.2	56,744	57,072	39,380
Turner	2,246	11,840,306	.0345	2,417,657	.02375	465,910	96.9		21,756	63,566
Wales	624	2,884,380	.035	208,510	.02375	105,905	87.7		63,832	39,255*

AROOSTOOK COUNTY

Allagash Plantation	456	653,789	.229	12,300	.02375	150,512	74.6		15,017	9,830
Amity	156	145,384	.120	3,490	.02375	17,529	98.3		287	19,736
Ashland	1,761	6,536,110	.032	443,010	.02375	219,677	100.0	101,875		54,178
Bancroft	53	138,774	.0206	3,750	.02375	28,676	97.5	1	3,915	10,680
Benedicta	177	298,615	.104	30,600	.02375	31,783	88.3	20,000	4,258	5,995
Blaine	903	6,355,130	.0135	271,930	.02375	92,253	99.5	11,141	15,618	3,788
Bridgewater	895	2,714,106	.042	49,650	.02375	115,172	88.4		25,292	39,311
Caribou	10,419	61,153,520	.034	7,117,650	.02375	2,248,264	99.3	1,195,426		504,550
Cary Plantation	184	129,783	.0116	10,553	.02375	15,306	86.9	702	1,583	12,182
Castle Hill	519	5,020,727	.0094	61,190	.02375	48,648	101.3		5,148	53,813
Caswell Plantation	693	1,209,590	.025	7,500	.02375	30,418	96.6			75,841
Chapman	328	257,760	.0122	23,175	.02375	31,997	97.8		4,823	30,843

AROOSTOOK COUNTY — Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Crystal	281	\$ 841,555	.031	\$ 284,550	.02375	\$ 32,846	88.8	\$ 1	\$ 1,476	\$ 31,037
Cyr Plantation	155	227,054	.0125	12,400	.02375	28,676	94.3			2,997
Dyer Brook	165	1,468,525	.013	178,780	.02375	23,337	66.6	39	5,934	261,633
E Plantation	18	101,847	.142	1,400	.02375	14,496	96.1			7,299
Eagle Lake	908	1,791,975	.06	60,860	.02375	108,964	92.7		19,130	60,883
Easton	1,305	13,418,364	.024	116,750	.02375	324,814	92.4	360,000	31,979	125,407
Fort Fairfield	4,859	22,093,930	.0415	1,835,190	.02375	960,490	105.5			480,147
Fort Kent	4,575	17,123,240	.0376	1,661,100	.02375	683,285	93.6		105,261	38,499
Frenchville	1,375	6,163,129	.022	345,430	.02375	143,793	97.5			67,431
Garfield Plantation	104	83,037	.073	400	.02375	6,112	100.4		636	59,421
Glenwood Plantation	9	372,373	.0635	25	.02375	23,646	97.7		4,577	14,646
Grand Isle	797	758,505	.110	65,900	.02375	85,001	99.9	218	20,171	46,625
Hamlin Plantation	357	899,513	.05	46,305	.02375	46,075	91.5	2,000		8,938
Hammond Plantation	73	993,950	.017		.02375	16,897	109.5	2,505	9,844	5,729
Haynesville	157	703,368	.046	5,200	.02375	32,478	86.9	26,314	9,500	15,601*
Hersey	81	165,774	.0124	1,400	.02375	20,589	94.2	933	3,745	15,549
Hodgdon	933	1,161,210	.074	186,700	.02375	90,364	98.8		9,372	81,041
Houlton	8,111	47,012,360	.034	5,792,050	.02375	1,735,982	97.0	216,369		200,805
Island Falls	913	5,748,790	.029	720,700	.02375	183,831	98.4	21	65,665	90,112
Limestone	10,360	10,079,460	.032	299,970	.02375	329,667	97.3	120,541	247,666	64,518
Linneus	608	833,572	.10	69,120	.02375	84,999	98.7	4,054	8,917	64,074
Littleton	958	4,166,050	.028	96,400	.02375	118,939	100.0	2,819	5,405	15,638
Ludlow	259	171,080	.174	11,270	.02375	30,036	86.7	43	1,800	33,050
Macwahoc Plantation	126	571,397	.077	(a)	.02375	44,346	101.2		(a)	(a)
Madawaska	5,585	93,925,625	.022	6,383,925	.02375	2,217,982	97.3	1,287,515	252,900	78,708
Mapleton	1,598	11,117,478	.019	124,530	.02375	214,190	101.3		8,158	117,382
Mars Hill	1,875	8,045,241	.042	354,410	.02375	346,317	80.7	99,684	26,681	67,471
Masardis	317	4,879,620	.0135	301,098	.02375	73,026	99.1	1,141		33,021
Merrill	271	232,260	.155	13,000	.02375	36,309	77.9	5,574	11,570	44,179
Monticello	1,072	3,976,880	.039	91,250	.02375	157,266	87.4	71,509	5,404	52,385
Moro Plantation	24	325,112	.066	3,000	.02375	21,526	97.2	(a)	1,731	12,275
Nashville Plantation	50	7,238,570	.0024	1,000,000	.02375	41,123	100.2		467	49,272
New Canada Plantation	300	743,000	.0420	8,200	.02375	31,401	91.3		(a)	(a)
New Limerick	427	4,602,601	.01225	22,037	.02375	56,906	93.3	443	7,698	52,904
New Sweden	639	1,050,650	.062	40,500	.02375	66,102	96.8	2,146		23,243

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Oakfield	836	\$ 3,917,850	.033	\$ 87,710	.02375	\$ 131,420	83.0	\$ 1,505	\$ 4,249	\$ 121,527
Orient	83	200,577	.205	15,300	.02375	41,482	111.4	10,075	1,918	3,765
Oxbow Plantation	92	316,073	.0426			13,465	100.0			9,759
Perham	436	1,372,400	.040	58,800	.02375	61,782	101.4			24,645
Portage Lake	477	7,878,007	.0135	90,630	.02375	108,505	99.8			58,446
Presque Isle	11,452	70,531,700	.036	13,999,600	.02375	2,871,632	98.4	370,424		442,642
Reed Plantation	273	716,229	.083	10,033	.02375	59,685	94.1	28,500	21,392	14,265
St. Agatha	868	4,468,410	.021	123,100	.02375	96,760	92.3			29,491
St. Francis	811	206,336	.022	6,030	.02375	46,259	95.1	3,376	19,458	43,801
St. John Plantation	377	245,840	.015	76,200	.02375	38,686	114.3		26,182	15,991
Sherman	949	2,896,000	.023	236,450	.02375	72,224	95.0	2,001	3,416	39,927
Smyrna	318	230,136	.19	87,650	.02375	45,808	84.4	2,824	20,024	2,972
Stockholm	388	493,590	.074	49,300	.02375	37,697	101.3	(a)	(a)	(a)
Van Buren	3,971	12,606,900	.038	771,190	.02375	497,378	96.5	273,879		83,477
Wade	255	464,880	.093	22,100	.02375	43,759	94.9	18,500		3,507
Wallagrass Plantation	617	462,888	.078	18,100	.02375	36,535	101.3			35,967
Washburn	1,914	4,617,820	.076	951,754	.02375	373,559	102.5	96,425		1,381
Westfield	517	1,826,706	.041	18,700	.02375	75,339	91.5			64,700
Westmanland Plantation	52	304,545	.046	2,000	.02375	14,057	98.3	5,666		3,171
Weston	162	1,595,622	.028	29,300	.02375	45,345	98.2	15	6,898	11,482
Winterville Plantation	164	357,195	.036			12,859	95.3		50	36,176
Woodland	1,218	1,120,555	.11	101,950	.02375	125,682	101.8	100,082		37,275

CUMBERLAND COUNTY

Baldwin	878	5,964,995	.028	212,250	.02375	172,061	96.8	6,000	19,724	105,356
Bridgton	2,967	59,511,920	.0183	1,577,100	.02375	1,126,524	96.0	40,000	27,230	78,543
Brunswick	16,195	83,090,800	.0403	11,830,300	.02375	3,629,530	100.3	3,382,020	28,302	207,882
Cape Elizabeth	7,873	61,501,550	.0429	196,330	.02375	2,643,079	100.2	5,373,800	81,595	311,149
Casco	1,256	14,560,474	.033	540,625	.02375	493,336	94.7	37	809	47,969
Cumberland	4,096	45,455,210	.030	732,300	.02375	1,359,079	101.0	372,500	5,626	244,824
Falmouth	6,291	106,628,710	.021	3,076,340	.02375	2,312,266	99.5	3,157,000	208,017	170,522

CUMBERLAND COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Freeport.....	4,781	\$ 68,125,710	.01525	\$ 7,428,740	.02375	\$ 1,215,354	96.5	\$ 587,136	\$ 65,002	\$ 161,290
Gorham.....	7,839	48,665,880	.03380	1,998,960	.02375	1,692,383	96.5	1,319,504	166,442	322,040
Gray.....	2,939	44,478,500	.0184	790,600	.02375	837,181	94.0		126,772	154,958
Harpwell.....	2,552	28,932,837	.036	29,650	.02375	1,042,286	98.1	37,036	98,824	157,647
Harrison.....	1,045	9,556,050	.037	136,530	.02375	356,816	95.1	1,311	19,372	63,868
Naples.....	956	23,959,855	.026	119,050	.02375	625,784	90.6	4,000	20,194	65,637
New Gloucester.....	2,811	8,925,540	.042	454,270	.02375	385,662	89.8		35,860	42,257
North Yarmouth.....	1,383	8,115,365	.034	2,336	.02375	278,258	96.2	30,000	9,330	75,881
Otisfield.....	589	1,283,682	.202	39,574	.02375	260,244	94.2		5,178	9,383
Portland.....	65,116	752,674,060	.3370			24,794,338	95.8	58,955,992		63,771*
Pownal.....	800	1,421,333	.158	41,560	.02375	225,558	93.8	12,895	4,528	77,788
Raymond.....	1,328	9,994,933	.095	836,452	.02375	969,392	92.4	229,809	93,177	40,824
Scarborough.....	7,845	114,178,200	.0246	3,707,300	.02375	2,896,832	98.6	2,069,079	124,596	461,384
Sebago.....	708	1,495,039	.282	47,935	.02375	422,739	91.4	18,860	27,409	27,607
South Portland.....	23,267	259,418,700	.029	44,016,500	.02375	8,568,534	100.2	10,272,527	477,401	418,204
Standish.....	3,122	65,471,060	.0174	190,315	.02375	1,143,716	95.9	54,000	19,459	152,874
Westbrook.....	14,444	196,894,000	.0254	16,609,900	.02375	5,395,593	99.8	7,332,316	519,545	187,837
Windham.....	6,593	139,908,958	.0128	3,016,590	.02375	1,862,457	83.2	4,282,846	1,415,974	293,994
Yarmouth.....	4,854	86,386,364	.0295	1,073,246	.02375	2,573,894	99.8	2,614,569	581,151	429,010

FRANKLIN COUNTY

Avon.....	495	487,045	.090	207,760	.02375	48,767	95.3		6,143	57,614
Carthage.....	354	1,232,435	.037	19,000	.02375	46,042	86.1	1	5,092	3,924
Carrabassett Valley.....		14,775,696	.0195			288,128	82.4	65,000	71,144	89,931
Chesterville.....	643	7,014,930	.0155	95,587	.02375	111,004	86.5	1,859	22,473	19,456
Coplin Plantation.....	50	782,475	.043			(a)	(a)	12,800	17,787	14,894
Dallas Plantation.....	105	1,200,300	.040	11,980	.02375	48,297	95.2		8,790	1,731
Eustis.....	595	1,023,580	.10	171,900	.02375	106,464	91.4		39,125	33,696
Farmington.....	5,657	40,745,530	.025	4,563,990	.02375	1,127,033	100.3	1,077,835	25,274	168,471
Industry.....	347	3,296,724	.030	64,600	.02375	100,564	94.5	2,000	9,924	32,236
Jay.....	3,954	219,829,495	.009	3,471,230	.02375	2,060,907	100.0	2,505,001	159,048	154,341

FRANKLIN COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Kingfield	877	\$ 5,187,000	.023	\$ 320,970	.02375	\$ 126,924	96.5		\$ 12,408	\$ 71,715
Madrid	107	1,092,590	.023	7,380	.02375	25,305	98.2	12,000	9,513	3,913
New Sharon	725	6,011,000	.028	215,850	.02375	173,434	89.7		4,485	35,451
New Vineyard	444	2,099,334	.028	103,750	.02375	61,246	93.4		1,448	36,994
Phillips	979	1,524,745	.104	129,465	.02375	161,648	92.8	2,000	51,054	15,096
Rangeley Plantation	52	2,032,441	.0645	5,435	.02375	131,213	95.0	3	8,660	21,946
Rangeley	941	13,198,530	.034	327,550	.02375	456,529	98.1	277,380	10,650	677
Sandy River Plantation	73	892,426	.076	13,850	.02375	68,153	95.4		21,251	9,380
Strong	1,132	3,780,789	.031	(a)		132,181	94.0	3,000	38,291	28,266
Temple	367	1,686,499	.039	37,606	.02375	66,667	99.4	12,466	8,628	4,328
Weld	360	11,302,865	.012	19,500	.02375	136,097	94.1	22,115	27,143	16,520
Wilton	3,802	34,924,584	.0195	5,755,262	.02375	817,717	97.3	3,182,749	33,745	49,046

HANCOCK COUNTY

Amherst	148	304,144	.76	6,180	.0250	23,269	107.8			27,608
Aurora	72	324,024	.065	11,800	.02375	21,342	99.7		1,609	19,545
Bar Harbor	3,716	62,043,360	.02475	1,079,290	.02375	1,561,184	96.4	656,923	89,806	226,500
Blue Hill	1,367	3,169,480	.0165	202,050	.02375	527,763	97.0	358,104	31,055	91,632
Brooklin	598	5,530,875	.0385	22,875	.02375	213,482	98.9	20	54,519	54,471
Brooksville	673	4,385,890	.053	71,150	.02375	234,142	99.8	15	8,280	12,141
Bucksport	3,756	19,934,000	.072	7,230,370	.02375	1,606,970	98.2	631,719	148,588	217,246
Castine	1,080	15,969,979	.0205	72,800	.02375	329,114	99.7	311,531	120,889	42,153*
Cranberry Isles	186	3,666,900	.037	15,490	.02375	136,043	100.2		40,745	6,787
Dedham	522	752,452	.0256	2,260	.02375	192,704	95.4	13,914	20,999	77,807
Deer Isle	1,211	5,729,926	.065	157,022	.02375	376,204	89.0			86,123
Eastbrook	188	666,673	.099			66,001	100.9	(a)	(a)	(a)
Ellsworth	4,063	42,670,500	.03275	4,051,650	.02375	1,493,692	94.5	911,408	44,949	588,317
Franklin	708	1,489,780	(a)	37,050	.02375	108,144	98.8	15,000	(a)	(a)
Gouldsboro	1,310	17,134,710	.018	301,831	.02375	315,593	90.7	16,199	45,469	68,330
Great Pond Plantation	43	204,650	.060		.02375	12,279	100.3	12	962	6,589
Hancock	1,070	1,516,130	.0136	788,670	.02375	224,923	97.7	50,000	11,973	79,722

HANCOCK COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Lamoine.....	615	\$13,011,620	.0117	\$ 21,990	.02375	\$ 152,758	93.9	\$ 304,000	\$ 17,425	\$ 66,457
Long Island Plantation	56	328,550	.07	(a)		22,999	90.0	(a)	(a)	(a)
Mariaville.....	108	459,679	.081			37,234	98.2		11,237	20,634
Mount Desert	1,659	31,914,620	.046	129,490	.02375	1,471,148	99.6	1,369,000	182,057	152,545
Orland.....	1,307	15,395,290	.01656	149,855	.02375	258,505	97.1	6,500	87,303	44,958
Osborn Plantation	33	222,886	.053			11,813	99.7		2,023	4,021
Otis.....	123	4,939,772	.016	8,500	.02375	79,118	99.0	45	32,590	20,891
Penobscot.....	786	5,591,800	.024	49,200	.02375	135,372	93.2		30,863	26,937
Sedgwick.....	578	4,114,874	.0635	34,020	.02375	261,953	97.6	565	27,712	26,140
Sorrento.....	199	509,645	.0204	3,000	.02375	104,039	93.8	74	9,020	24,099
Southwest Harbor.....	1,657	19,747,144	.030	405,810	.02375	602,054	99.2	833,913	53,538	24,179
Stonington	1,291	13,401,240	.0255	270,680	.02375	348,162	94.9	53,446	42,288	6,987
Sullivan	824	2,039,595	.052	47,750	.02375	107,193	94.1	4	1,568	46,437
Surry.....	623	6,115,043	.033			201,761	97.2		8,982	65,568
Swan's Island.....	323	1,404,250	.087			122,170	98.3	(a)	(a)	13,067
Tremont.....	1,003	6,952,850	.043	93,850	.02375	301,201	97.4	111,250	53,599	24,649
Trenton.....	392	7,086,600	.021	127,300	.02375	151,842	96.0	20	19,401	71,134
Verona.....	437	3,549,092	.011	36,100	.02375	39,897	127.4	50,068	982	12,128
Waltham	167	464,499	.040	18,275	.0225	18,991	105.7		2,200	14,336
Winter Harbor	1,028	7,698,531	.022	72,919	.02375	171,100	98.9	517,000	22,488	32,478

KENNEBEC COUNTY

Albion.....	1,056	7,549,750	.0205	847,775	.02375	174,905	92.6		18,379	51,186
Augusta.....	21,945	154,137,980	.033	14,404,830	.02375	4,953,309	97.9	6,628,989	309,740	661,592
Belgrade.....	1,302	4,498,632	.084	463,938	.02375	388,904	99.4	735	31,560	81,540
Benton.....	1,729	983,629	.198	649,357	.02375	210,181	90.8	125,000		98,164
Chelsea.....	2,095	5,636,765	.027	265,560	.02375	158,450	86.7	55,741	63,157	24,222
China.....	1,850	17,741,115	.0205	339,270	.02375	371,751	96.8	80,000	95,067	18,448
Clinton.....	1,971	1,427,309	.217	1,100,463	.02375	335,862	93.2	2,000	2,455	15,848
Farmingdale.....	2,423	19,307,736	.0195	152,957	.02375	380,135	95.1	37,866	11,395	63,275
Fayette.....	447	11,945,784	.0101	90,409	.02375	122,780	114.9		16,228	25,746

KENNEBEC COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Gardiner.....	6,685	\$ 26,381,510	.0438	\$ 4,861,110	.02375	\$1,270,962	95.2	\$ 380,313	\$ 46,443	\$ 159,642
Hallowell.....	2,814	11,620,923	.034	1,708,872	.02375	435,697	97.2	33,082	14,319	128,333
Litchfield.....	1,222	9,289,050	.0315	232,800	.02375	290,801	92.4	64,190	32,513	29,614
Manchester.....	1,331	18,230,328	.021	300,825	.02375	389,981	97.0	36,000	31,843	87,441
Monmouth.....	2,062	22,317,140	.02025			471,872	96.7	302,956	42,139	56,840
Mount Vernon.....	680	4,026,260	.047	151,930	.02375	192,843	99.6	25,655	29,545	68,101
Oakland.....	3,535	15,802,978	.045	1,350,142	.02375	743,200	92.5	300,811	18,514*	73,062
Pittston.....	1,617	10,495,730	.0195	186,841	.02375	209,104	94.5		13,724	45,908
Randolph.....	1,741	2,269,606	.071	163,233	.02375	165,019	94.9			41,621
Readfield.....	1,258	21,190,451	.123	525,490	.02375	273,124	94.4	405,000	121,581	66,745
Rome.....	362	1,276,652	.013	9,550	.02375	166,192	97.5	4,100	11,444	33,976
Sidney.....	1,319	121,639	.019	441,140	.02375	240,694	95.1		318	59,221
Vassalboro.....	2,618	7,683,660	.053	897,800	.011875	417,895	96.2	162,963	101,833	76,004
Vienna.....	205	1,263,853	.037	19,300	.02375	47,225	99.6		70	11,703
Waterville.....	18,192	(a)	(a)	(a)	(a)	2,245,059	(a)	6,870,711	152,795	717,714(c)
Wayne.....	577	4,813,633	.0635	58,100	.02375	307,047	99.6		30,894	8,927
West Gardiner.....	1,435	5,955,040	.036	(a)		214,381	94.5			29,496
Windsor.....	1,097	996,213	.194	288,611	.02375	200,120	93.3	9,375	88,672	25,900
Winslow.....	7,299	120,320,410	.0135	14,069,610	.02375	1,958,487	94.0	2,689,921	42,807	259,178
Winthrop.....	4,335	36,032,980	.028	2,366,230	.02375	1,065,121	106.4	2,871,000	214,146	125,239

KNOX COUNTY

Appleton.....	628	2,386,470	.040	237,142	.02375	101,091	86.4	(a)	(a)	(a)
Camden.....	4,115	41,850,050	.0335	2,390,630	.02375	1,458,754	98.6	693,328	173,732	195,922
Cushing.....	522	(a)	(a)	(a)	(a)	219,242	97.2		11,936	53,232
Friendship.....	834	5,540,120	.035	(a)	(a)	194,410	96.6		17,712	31,123
Hope.....	500	8,824,670	.010	300,060	.02375	95,373	92.5		6,187	22,559
Isle au Haut.....	45	3,438,812	.023	7,303	.02375	79,272	94.5	707	22,341	3,408
Matinicus Isle Plantation.....	90	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
North Haven.....	399	3,423,160	.073	44,600	.02375	250,950	99.9		72,049	51,538
Owl's Head.....	1,281	15,912,410	.018	49,753	.02375	287,605	97.0	51	17,558	49,510

KNOX COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Rockland	8,505	\$101,088,200	.023	\$9,660,900	.02375	\$2,554,475	87.7	\$2,183,307	\$336,734	\$ 136,715
Rockport	2,067	31,473,430	.0235	275,900	.02375	746,182	87.7	134,753	57,527	91,660
St. George	1,639	29,719,010	.0169	103,250	.02375	504,705	96.6	24	4,459	83,359
South Thomaston	831	11,395,495	.0175	64,200	.02375	200,946	96.3	35,357	28,649	21,076
Thomaston	2,646	33,550,909	.0246	3,131,150	.02375	825,917	95.8	130,610	34,682	135,676
Union	1,189	15,895,175	.0134	844,890	.02375	233,075	98.0		19,335	66,246
Vinalhaven	1,135	5,558,900	.056	206,900	.02375	316,213	99.7	5,090	15,066	33,323
Warren	1,864	7,828,180	.040	678,560	.02375	329,243	95.4	11,317	14,662	69,546
Washington	723	830,879	.118	81,410	.02375	99,977	94.0	38	13,780	46,708

LINCOLN COUNTY

Alna	315	1,398,205	.071	25,275	.02375	99,917	97.9	340	12,631	11,128
Boothbay	1,814	17,957,295	.0395	254,470	.02375	715,357	95.6	63,288	4,096*	18,052
Boothbay Harbor	2,320	26,620,195	.0402	1,123,065	.02375	1,096,805	96	42,217		39,227
Bremen	454	5,102,590	.037	24,510	.0225	189,345	97	28,196	5,998	16,884
Bristol	1,721	42,125,815	.0155	177,855	.02375	657,170	98.8	76,948	150,100	138,441
Damariscotta	1,264	10,125,160	.0365	833,550	.02375	389,368	98.3	40,217	14,246	49,657
Dresden	787	5,238,800	.026	50,600	.02375	137,411	92.8	35,271	23,250	21,771
Edgecomb	549	5,250,416	.034	47,300	.02375	179,638	94.2	10,061	63,019	18,429
Jefferson	1,242	11,373,264	.020	167,926	.02375	231,463	98.2	9,025	47,201	37,483
Monhegan Plantation	44	229,650	.190	14,000	.02375	43,966	95.9		9,685	5,444
Newcastle	1,076	14,459,710	.019	497,965	.02375	286,561	98.2	20,245	28,518	75,554
Nobleboro	850	4,682,110	.0362	146,215	.02375	172,965	94.9	1,800	29,603	17,980
Somerville	215	886,340	.034	8,700	.02375	30,342	101.1	15,600	36,999	25,115
South Bristol	664	14,880,264	.01725	47,900	.02375	257,822	98.4	18,770	33,616	29,001
Southport	473	19,554,005	.023	(a)	.02375	449,759	97.7	25,269	60,634	42,754
Waldoboro	3,146	24,901,900	.025	1,272,200	.02375	652,762	96.5	1,812	12,647	113,686
Westport	228	2,834,958	.0575			163,011	94.0	8,500	5,245	11,219
Whitefield	1,131	16,907,400	.0105	140,500	.02375	180,865	84.5	90,307	99,803	54,681
Wiscasset	2,244	104,965,759	.0444	498,825	.02375	4,672,437	99.7	1,183,251	107,563	79,337

OXFORD COUNTY

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Andover	791	\$ 13,150,390	.030	\$ 795,060	.02375	\$ 413,377	99.7	\$ 40,000	\$ 47,330	\$ 16,348
Bethel	2,220	27,712,410	.0165	1,503,775	.02375	492,969	96.7	258,544	35,865	137,323
Brownfield	478	696,845	.126	53,600	.02375	89,075	100.4	13	152	55,480
Buckfield	929	4,925,672	.0209	231,582	.02375	108,447	93.3		50,024	13,971
Byron	132	528,826	.070	2,500	.02375	37,077	98.3		12,209	14,893
Canton	742	3,064,193	.029	121,572	.02375	91,749	88.5		5,574	22,251
Denmark	397	1,645,100	.138	54,790	.02375	228,325	94.9	20,163	3,244	35,525
Dixfield	2,188	11,195,560	.027	1,370,770	.02375	334,836	98.9	44,000	37,253	63,864
Fryeburg	2,208	7,191,316	.067	1,400,884	.02375	515,089	(a)	95,000	27,533	59,174
Gilead	153	605,573	.077	3,900	.02375	46,719	98.1	6,004	12,114	2,723
Greenwood	610	4,103,886	.052	323,514	.02375	221,086	90.3	16,000	30,011	20,076
Hanover	275	1,399,200	.063	24,700	.02375	87,180	99.1		47,766	4,697(c)
Hartford	312	1,225,406	.066	59,675	.02375	82,294	96.2		22,113	13,816
Hebron	532	948,660	.052	126,000	.02375	52,323	87.5		8,045	23,689
Hiram	686	2,737,705	.051	119,450	.02375	142,460	93.0	40	22,677	3,039
Lincoln Plantation	60	1,122,866	.073			81,969	99.7	12,000	41,908	27,088
Lovell	607	27,032,653	.014	149,715	.02375	382,013	92.8	19,952	42,827	27,675
Magalloway Plantation	75	305,914	.105			32,120	99.1		16,263	13,467
Mexico	4,309	8,297,600	.066	420,455	.02375	557,627	96.8		115,484	92,188
Newry	208	2,547,110	.022	33,950	.02375	56,843	96.0		14,134	9,017
Norway	3,595	32,636,190	.02250	3,328,270	.02375	813,353	97.7	412,831	84,584	166,971
Oxford	1,892	5,546,500	.062	1,516,025	.02375	379,889	96.5	182,664	38,152	24,818
Paris	3,731	23,708,315	.025	2,539,008	.02375	653,009	98.2	400,000	36,388	128,491
Peru	1,345	8,870,550	.020	1,675,645	.02375	217,227	98.7		95,494	82,338
Porter	1,115	5,933,232	.020	382,020	.02375	127,738	93.9		5,332	102,942
Roxbury	271	1,385,392	.068	53,900	.02375	95,487	93.6		5,264	17,111
Rumford	9,363	103,284,020	.0275	6,540,680	.02375	2,995,652	98.4	1,674,986	425,491	27,669
Stoneham	160	2,693,562	.02549	8,875	.02375	68,870	89.0	300	15,995	43,966
Stow	109	205,200	.148	26,158	.02375	30,991	98.2		25,593	4,476
Sumner	525	977,057	.07	23,775	.02375	68,959	93.6		15,444	44,722
Sweden	110	3,987,520	.013	1,200	.02375	51,866	94.4	10,800	6,436	7,496
Upton	54	756,124	.038	1,400	.02375	28,766	96.5		18,683	14,973
Waterford	760	6,146,765	.038	176,080	.02375	237,759	97.1	4,800	14,683	64,283
West Paris	1,171	2,064,886	.059	406,316	.02375	131,478	95.0	44,000	26,974	26,321
Woodstock	1,005	4,115,330	.040	258,100	.02375	170,743	(a)	(a)	(a)	(a)

PENOBSCOT COUNTY

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Alton.....	340	\$ 318,661	.076	\$ 12,074	.02375	\$ 23,587	96.2		\$ 24,917	\$ 25,491
Bangor.....	33,168	200,668,590	.04530	34,811,260	.02375	9,917,054	102.3	\$ 39,367,500	616,824	3,338,151
Bradford.....	569	5,403,540	.138	322,340	.02375	82,224	89.1	26,440	7,536	46,488
Bradley.....	1,010	6,669,389	.0205	12,315	.02375	137,015	95.4	9,514	41,266	71,687
Brewer.....	9,300	87,831,530	.0263	7,975,840	.02375	2,499,398	98.7	2,767,771		353,583
Burlington.....	266	299,556	.0132	3,675	.02375	39,629	96.4		15,495	27,978
Carmel.....	1,301	4,776,700	.028	80,520	.02375	135,660	85.3	2	215,475	32,415
Carroll Plantation.....	132	127,590	.0275	6,210	.02375	35,235	99.9	2,500	15,768	7,760
Charleston.....	909	7,403,784	.009	243,642	.02375	72,421	89		32,943	24,477
Chester.....	255	263,763	.143	33,829	.02375	38,522	97.9		10,687	30,713
Clifton.....	233	1,065,465	.0445	269,973	.02375	53,825	99.1		3,189	19,321
Corinna.....	1,700	11,061,154	.0214	1,246,480	.02375	266,313	94.7	21,408	30,527	46,521
Corinth.....	1,212	15,009,340	.0082	682,740	.02375	139,292	87.0	2,855	11,440	48,895
Dexter.....	3,725	18,974,000	.031	3,557,400	.02375	672,682	95.8	131,760	79,574	85,739
Dixmont.....	559	704,573	.078	168,091	.02375	58,950	95.9	6	634	29,362
Drew Plantation.....	32	349,017	.064	225	.02375	22,342	95.5	2,500	3,782	5,353
East Millinocket.....	2,567	14,190,917	.108	1,305,022	.02375	1,563,613	99.7	235,000	135,763	118,185
Eddington.....	1,358	3,679,297	.050	67,628	.02375	185,571	89.2	13,000		49,798
Edinburg.....	67	212,057	.074		.02375	15,692	97.2		4,809	7,680
Enfield.....	1,148	1,193,987	.134	318,580	.02375	169,668	91.5		28,936	30,003
Etna.....	526	1,012,810	.036	146,420	.02375	39,939	87.9		16,543	35,494
Exeter.....	663	7,207,495	.0105	177,280	.02375	79,889	89.4	13,516	1,384	20,024
Garland.....	596	5,435,010	.0122	151,625	.02375	69,908	83.3	19,797	3,628	3,365
Glenburn.....	1,196	15,890,840	.0132	41,300	.02375	210,740	92.2	8,339	57,799	60,271
Grand Falls Plantation.....	6	247,178	.084		.02375	20,763	94.5		9,215	6,439
Greenbush.....	591	606,050	.150	19,850	.02375	91,211	91.3	103	27,060	96,222
Greenfield.....	117	2,277,400	.016		.02375	36,438	96.5	20	22,717	941*
Hampden.....	4,693	57,264,700	.015	3,292,500	.02375	937,168	96.4	78,765	690	224,674
Hermon.....	2,376	32,452,630	.0113	963,990	.02375	389,611	95.3	264,000	14,427*	248,044
Holden.....	1,841	8,590,155	.031	369,710	.02375	275,075	93.7	147,100	18,017	111,580
Howland.....	1,468	2,252,673	.072	51,000	.02375	163,404	94.1	736	21,559	91,925
Hudson.....	482	8,352,850	.0094	31,960	.02375	79,275	94.5	55	7,119	102,412
Kenduskeag.....	733	1,992,650	.030	139,280	.02375	63,087	91.9		10,134	40,709
Lagrange.....	393	607,320	.05	57,860	.02375	31,740	90.9	26	3,015	39,073

PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Lakeville Plantation	15	\$ 397,779	.079	\$		\$ 31,425	99.5	\$ 2	\$ 2,409	\$ 14,795
Lee.....	599	2,599,967	.033	42,550	.02375	86,810	97.4		14,327	8,353
Levant.....	802	2,088,256	.036	131,210	.02375	78,293	95.9	2	794	38,367
Lincoln.....	4,759	43,467,883	.023	4,861,080	.02375	1,115,212	106.5	169,178	101,652	179,437
Lowell.....	154	851,885	.022	4,200	.02375	18,841	92.4		10,751	15,599
Mattawamkeag	988	1,017,263	.212	128,400	.02375	218,709	99.8	75,000	519	25,838
Maxfield.....	24	84,645	.076			6,433	100.7	7	5,467	2,895
Medway.....	1,491	623,861	.458	65,500	.02375	287,284	94.3	1,090	93,920	85,202
Milford.....	1,828	7,057,565	.040	516,350	.02375	294,566	99.0	417,888	27,242	15,636
Millinocket	7,742	131,097,689	.02575	4,167,222	.02375	3,474,742	100.3	4,299,356	179,680	287,947
Mount Chase Plantation.....	197	3,247,774	.01375			44,907	78.3	13,000	15,646	1,518
Newburgh.....	835	1,283,730	.057	103,525	.02375	75,631	94.0			52,337
Newport.....	2,260	32,224,700	.0118	1,673,900	.02375	420,007	93.3	11,288	69,398	71,720
Old Town.....	9,057	93,799,590	.02375	7,744,042	.02375	2,406,971	99.4	1,067,682	3,576	512,728
Orono.....	9,989	38,663,740	.0295	1,433,490	.02375	1,174,630	97.4	590,500	45,052	130,472
Orrington.....	2,702	21,018,920	.019	379,540	.02375	408,374	96.2	3,762	27,083	68,987
Passadumkeag	326	4,987,342	.0079	771,840	.02375	57,731	99.7		3,253	41,553
Patten.....	1,266	3,893,850	.0344			163,516	96.1		76,073	36,821
Plymouth.....	542	272,299	.150	268,095	.02375	47,212	87.2			57,077
Prentiss Plantation	159	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Seboeis Plantation.....	63	1,360,800	.007	1,210	.02375	9,554	101.4		5,410	5,809
Springfield	336	267,600	.16	46,050	.02375	43,910	101.1	(a)	(a)	(a)
Stacyville.....	547	6,118,080	.028	(a)		105,755	99.0	11,871	7,672	51,995
Stetson.....	395	4,233,458	.0135	31,675	.02375	57,904	90.7	1	5,442	31,162
Veazie.....	1,556	29,846,464	.018	451,530	.02375	547,960	98.1	153,239	71,115	25,692
Webster Plantation	56	202,015	.118	400	.02375	23,847	99.4		8,110	4,548
Winn.....	516	4,481,350	.0094	19,300	.02375	42,583	92.3		3,508	51,345
Woodville	62	609,490	.121	1,000	.02375	73,777	98.2	2,376	27,315	17,143

PISCATAQUIS COUNTY

Abbot	453	1,300,972	.036	67,685	.02375	48,442	98.3	34	7,561	30,507
Atkinson	213	2,289,463	.162	(a)	.02375	40,360	100.2		144	19,289

PISCATAQUIS COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Barnard Plantation	24	\$ 431,015	.049	\$.02375	\$ 21,118	96.9	\$	\$ 4,985	\$ 3,124
Beaver Cove Plantation		3,356,391	.021		.02375	70,484	93.6	2	13,212	2,794
Blanchard Plantation	56	131,891	.024		.02375	31,654	96.0		10,008	2,622
Bowerbank	29	528,409	.105		.02375	55,483	88.1		35,018	4,658
Brownville	1,490	1,084,710	.0179	107,167	.02375	196,706	97.2	36,881	1,431 *	48,038
Dover-Foxcroft	4,178	(a)	(a)	(a)		(a)	(a)	238,965	33,122	149,221
Elliotsville Plantation	26	380,551	.1231		.02375	46,808	98.2	146	12,169	15,065
Greenville	1,894	12,884,216	.032	314,960	.02375	419,775	94.6	1,122	42,693	103,429
Guilford	1,694	10,557,159	.024	680,215	.02375	269,527	97.5	37,070	25,369	44,420
Kingsbury	7	349,138	.08			27,931	95.6		5,235	9,997
Lake View Plantation	16	2,173,942	.02			43,479	96.3		100	21,652
Medford	146	672,765	.032	1,800	.02375	21,571	101.6		11,347	17,030
Milo	2,572	8,123,000	.051	699,190	.02375	430,879	96.6		5,674	118,539
Monson	669	8,379,305	.012			100,552	93.2	19,250	16,529	32,658
Parkman	457	2,070,858	.028			59,119	97.1		8,734	16,650
Sangerville	1,107	3,522,775	.0287	142,715	.02375	104,493	94.5	32,117	15,912	35,674
Sebec	325	10,585,074	.006	190,800	.02375	68,036	98.9		169	37,758
Shirley	174	1,880,107	.01850	5,130	.01850	34,877	97.1	(a)	(a)	(a)
Wellington	232	174,445	.020	16,790	.02375	35,288	94.7		2,500	18,998
Willimantic	126	769,625	.060	1,255	.02375	46,207	99.5		3,841	7,610

SAGadahoc COUNTY

Arrowsic	188	1,250,420	.044	710	.02375	55,059	97.8		14,524	30,399
Bath	9,679	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin	858	15,836,630	.0085	131,283	.02375	137,729	89.9		871	54,914
Bowdoinham	1,294	8,573,530	.028	(a)	.02375	248,012	94.3		36,347	37,136
Georgetown	464	5,379,815	.044	9,300	.02375	236,933	97.0	1,221	50,642	64,978
Phippsburg	1,229	2,419,720	.160	80,200	.02375	389,060	97.5	389	129,508	22,721
Richmond	2,168	9,788,385	.043	1,533,495	.02375	457,321	91.4	4,316	36,077	65,390
Topsham	5,022	26,898,427	.35	2,140,205	.02375	992,276	98.7		105,362	213,154
West Bath	836	10,518,330	.0225	396,750	.02375	246,088	97.2	37,693	40,287	43,046
Woolwich	1,710	3,350,630	.110	121,555	.02375	371,440	97.5	75,728	62,518	43,436

SOMERSET COUNTY

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Anson	2,168	\$ 5,566,810	.044	\$ 450,900	.02375	\$ 255,649	78.5	\$ 66,909	\$ 34,129	\$ 22,246
Athens	592	1,288,547	.051	130,851	.02375	68,825	93.9		3,466	20,412
Bingham	1,254	7,640,956	.0295	485,616	.02375	236,942	96.2	277,000	23,197	33,204
Brighton Plantation	58	241,160	.07777	(a)		18,795	99.8	(a)	(a)	(a)
Cambridge	281	1,117,099	.0255	73,954	.02375	30,242	99.2		4,616	16,300
Canaan	904	2,454,837	.044	150,693	.02375	111,592	93.3	672	248	56,974
Caratunk Plantation	96	1,084,397	(a)	4,600	.02375	41,901	106.0	(a)	(a)	(a)
Cornville	623	1,480,380	.053	135,930	.02375	81,688	94.4	30,000	241*	21,505
Dennistown Plantation	48	242,655	.084	200	.02375	20,388	99.5		10,311	8,149
Detroit	663	4,323,616	.0139	365,760	.02375	68,785	106.5	10,200	10,260	21,489
Embden	418	1,314,867	.151	10,915	.02375	198,615	100.4		16,919	30,336
Fairfield	5,684	63,308,370	.01625	3,284,170	.02375	1,106,768	87.9	459,716	72,632	121,941
Harmony	650	564,655	.09	150,995	.02375	54,405	97.8	5	2,976*	20,525
Hartland	1,414	4,594,552	.054	387,889	.02375	257,318	93.7		9,583	59,572
Highland Plantation	23	256,979	.077			19,796	100.2		7,006	2,732
Jackman	848	5,675,720	.0275	217,700	.02375	161,253	91.2	11,093	7,812	64,829
Madison	4,278	4,294,281	.159	2,263,900	.02375	736,558	63.2	450,658	43,984	150,693
Mercer	313	795,124	.069	64,318	.02375	56,391	95.4		16,797	19,632
Moose River	255	2,303,335	.012	3,500	.02375	27,723	100.8		6,018	15,378
Moscow	586	9,527,722	.036	19,150	.02375	343,453	99.8		4,443	36,756
New Portland	559	1,293,820	.061	104,050	.02375	81,657	97.8		10,622	43,411
Norridgewock	1,964	1,448,880	.134	697,080	.02375	210,706	95.1		51,431	10,129
Palmyra	1,104	916,780	.119	312,800	.02375	116,532	87.9		998	52,330
Pittsfield	4,274	46,214,050	.0162	2,987,250	.02375	819,615	88.4	263,942	61,870	186,946
Pleasant Ridge Plantation	116	3,323,151	.098			325,669	99.9		18,621	41,366
Ripley	297	1,239,255	.034	133,725	.02375	45,311	91.7		2,327	9,378
St. Albans	1,041	5,395,870	.0208	398,200	.02375	121,691	96.0	23,010	5,420	37,959
Skowhegan	7,601	47,364,900	.030	4,019,880	.02375	1,516,420	98.5	262,000	36,121	345,777
Smithfield	527	826,540	.150	99,052	.02375	126,333	93.6		8,892	22,426
Solon	712	2,146,680	.062	165,305	.02375	137,020	95.2	10,000	807	29,518
Starks	323	492,504	.120	144,353	.02375	62,528	101.5	12,004	15,843	2,870
The Forks Plantation	45	915,432	.033			30,209	106.0		5,370	4,541
West Forks Plantation	74	1,478,095	.020	43,350	.02375	29,562	98.0			6,980

WALDO COUNTY

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Belfast	5,957	\$52,706,850	.0226	\$4,913,750	.02375	\$1,307,877	96.3	\$ 552,316	\$ 25,332	\$ 518,050
Belmont	349	2,120,330	.019	60,636	.02375	41,726	102.6		2,000	20,612
Brooks	751	2,624,323	.032	407,704	.02375	93,661	95	4,500	15,570	60,872
Burnham	802	8,906,370	.01770	684,470	.02375	173,899	96.7	14,857	2,592	69,399
Frankfort	620	597,438	.097	159,088	.02375	61,730	103.1		18,998	24,778
Freedom	373	1,955,300	.018	107,421	.02375	37,747	90.0		2,622*	28,102
Islesboro	421	25,886,590	.01272	116,200	.02375	332,037	99.4		45,402	77,333
Jackson	217	1,367,610	.02	74,800	.02375	29,129	96.2	2,052	5,993*	20,490
Knox	443	4,659,017	.02	390,131	.02375	102,446	88.4		6,648	33,751
Liberty	515	8,735,260	.013	76,400	.02375	115,373	87.7		27,082	6,552
Lincolntonville	955	19,721,370	.0141	190,130	.02375	282,587	96.2		11,770	11,225
Monroe	478	1,760,698	.057	166,795	.02375	104,322	89.7		28,094	34,227
Montville	430	1,467,410	.060	279,066	.02375	94,672	98.0	22,723	230	2,215
Morrill	410	701,930	.078	252,505	.02375	60,748	93.4	234	6,176	5,913
Northport	744	16,380,140	.0112	114,894	.02375	186,186	99.4	293	32,828	79,858
Palermo	645	3,428,610	.0275	215,319	.02375	99,401	98.6	13,744	33,661	26,940
Prospect	358	519,800	.073	130,213	.02375	41,038	94.5		4,227	33,772
Searsmont	624	2,360,330	.058	433,055	.02375	145,006	93.1	185	27,216	45,296
Searsport	1,951	21,446,480	.0205	3,672,895	.02375	526,886	100.7	24,211	40,936	251,970
Stockton Springs	1,142	6,916,900	.026	121,237	.02375	182,719	94.1	130	8,876	36,096
Swanville	487	982,040	.072	76,497	.02375	72,524	96.2	81		23,137
Thorndike	439	1,788,848	.026	495,266	.02375	58,273	100.1		3,717	32,371
Troy	543	7,273,643	.01225	267,526	.02375	95,457	91.5	5,245	3,032	9,380
Unity	1,280	2,433,508	.071	734,679	.02375	190,228	95.7	14,016	6,432*	18,970
Waldo	431	372,874	.102	203,180	.02375	42,859	95.3	433	33,313	3,948
Winterport	1,963	3,551,518	.080	314,740	.02375	291,597	89.1	293	10,786	146,043

WASHINGTON COUNTY

Addison	773	9,989,330	.0106	36,540	.02375	106,755	93.5	35,489		9,076
Alexander	169	1,738,875	.0265	10,550	.02375	46,331	96.9	2,079	18,263	4,675
Baileyville	2,167	33,454,378	.040	3,750,340	.02375	1,427,246	98.8	924,250	163,915	193,405

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Baring Plantation	181	\$ 1,089,521	.021	\$ 118,250	.02375	\$ 25,688	83.6	\$	\$ 20,067	\$ 3,446
Beals	663	1,867,031	.046	18,050	.02375	86,312	95.3		12,339	7,413*
Beddington	32	1,915,367	.0135		.02375	25,858	100.7		11,565	4,627
Calais	4,044	35,608,980	.02850	2,951,400	.02375	1,084,954	87.4	960,460	15,710	121,140
Centerville	19	230,763	.094	44,337	.02375	22,745	94.8			7,337
Charlotte	199	3,911,050	.0095	35,450	.02375	37,997	95.8	4,477	14,322	12,652
Cherryfield	771	3,851,695	.031	243,080	.02375	125,176	99.1		24,337	60,708
Codyville Plantation	45	177,195	.084		.02375	14,884	96.4			19,728
Columbia	162	2,310,496	.014	54,308	.02375	33,637	93.6	5,300		20,294
Columbia Falls	367	1,475,829	.0325	28,280	.02375	48,636	83.9		13,495	20,065
Cooper	88	1,341,450	.018	3,000	.02375	24,217	95.5		7,266	11,137
Crawford	74	590,750	.025	1,400	.02375	14,835	100.9	(a)	(a)	(a)
Cutler	588	900,092	.073	20,468	.02375	66,193	85.6		2,266	29,522
Danforth	794	1,062,715	.078	98,250	.02375	85,225	86.9	6,336	3,198	57,457
Deblois	20	764,658	.0372		.02375	28,535	100.2	3,071	5,282	6,842
Dennysville	278	564,084	.0485	24,900	.02375	27,450	94.5		8,150	17,579
East Machias	1,057	3,128,830	.0419	27,767	.0275	131,862	95.8	34,000	2,482	22,881
Eastport	1,989	14,458,935	.024	377,713	.02375	355,985	97.2	1,326,649	112,852	22,769
Grand Lake Stream Plantation	186	480,127	.098	4,000	.02375	47,147	100.1		28,174	12,254
Harrington	553	2,875,350	.031	53,720	.02375	90,412	93.6		2,884	2,940
Jonesboro	448	972,855	.068	51,450	.02375	67,376	96.6		47,920	9,898
Jonesport	1,326	2,715,753	.0835	197,300	.02375	231,451	82.7	62,763	34,829	24,411
Lubec	1,949	13,709,260	.024	441,590	.02375	339,510	91.7	718	62,561	38,212
Machias	2,441	14,200,370	.0285	1,214,936	.02375	433,568	91.2	319,800	95,812	40,952
Machiasport	887	(a)	.02150	26,000	.02375	154,061	95.7	(a)	(a)	(a)
Marshfield	227	308,540	.132	14,800	.02375	41,079	87.0	4,700	26,465	1,358*
Meddybemps	76	208,559	.088	53,050	.02375	19,613	124.8		18,611	8,462
Milbridge	1,154	3,850,700	.0385	239,300	.02375	153,935	96.3	22,576	2,792	35,374
Northfield	57	242,470	.142	1,725	.02375	34,472	100.0	2,013	6,009	1,011
Pembroke	700	1,406,150	.064	159,800	.02375	93,789	97.6	2,980	35,526	8,483
Perry	878	4,736,335	.020	81,300	.02375	96,658	96.0		19,237	14,140
No. 14 Plantation	29	419,956	.062	(a)	(a)	26,037	99.6		6,735	10,544
No. 21 Plantation	83	164,319	.150	(a)	(a)	24,648	100.6		13,294	8,489
Princeton	956	5,825,742	.023	1,128,446	.02375	160,976	90.8	1,249	90,038	64,801

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Robbinston	396	\$ 3,056,110	.019	\$ 25,010	.02375	\$ 58,660	96.0	\$	\$ 12,213	\$ 21,160
Roque Bluffs	153	162,381	.30			48,714	96.0		12,336	8,117
Steuben	697	9,132,180	.015	43,650	.02375	138,019	97.5	106,000	17,012	29,560
Talmadge	25	152,633	.082			12,516	97.6		4,242	8,109
Topsfield	(a)	923,220	.023	8,040	.02375	21,425	98.0	100	4,982	14,275
Vanceboro	263	330,343	.112			37,977	99.5	286	16,432	6,892
Waite	70	339,036	.062	6,500	.02375	21,175	97.3		8,437	14,306
Wesley	110	202,154	.164	100	.02375	33,156	97.6		14,883	2,904
Whiting	269	1,068,013	.041	39,875	.02375	44,736	98.7		2,026	6,397
Whitneyville	155	211,992	.108	420	.02375	22,937	77.3		28,881	1,304

YORK COUNTY

Action	697	16,507,050	.020	60,000	.02375	331,566	96.0	23,815	70,776	13,429
Alfred	1,211	9,047,523	.026	477,687	.02375	246,580	95.3	579		72,204
Arundel	1,322	10,624,054	.02030	233,350	.02375	221,212	89.4	926,060	101,913	42,443
Berwick	3,136	5,319,289	.103	297,250	.02375	554,947	94.1	88,610	2,524	57,676
Biddeford	19,983	167,245,647	.023	11,598,600	.02375	4,122,117	96.4	4,820,000	180,841	526,441
Buxton	3,135	23,809,450	.028	355,270	.02375	675,102	95.9		160,359	108,876
Cornish	839	662,291	.173	212,750	.02375	119,629	94.2		5,484	31,389
Dayton	546	7,658,101	.028	394,132	.02375	223,788	107.5	10,000	10,919	28,028
Eliot	3,497	23,008,421	.0305	237,490	.02375	708,898	96.1	7,646	67,067	90,087
Hollis	1,560	12,422,630	.033	114,330	.02375	412,662	94.1	68,500	23,142	84,463
Kennebunk	5,646	53,654,715	.035	3,194,930	.02375	1,953,795	95.8	22,146	57,732	311,537
Kennebunkport	2,160	85,567,825	.015	487,695	.02375	1,295,100	89.6	873,295	40,647	168,930
Kittery	11,028	52,927,700	.0315	1,302,200	.02375	1,698,155	94.9	705,000	84,213	73,014
Lebanon	1,983	11,300,484	.028			319,024	101.0	1,266	51,619	52,851
Limerick	963	3,043,490	.096	310,329	.02375	299,545	91.9	20,000	78,222	88,833
Limington	1,066	792,680	.025	95,800	.02375	200,445	91.3	159	1,862	89,667
Lyman	864	3,404,000	.076	246,695	.02375	264,578	89.5	4,309	9,330	93,002
Newfield	458	2,272,495	.089	168,748	.02375	206,262	93.2	14,000	853	292
North Berwick	2,224	21,473,522	.017	3,679,922	.02375	452,448	98.6	14,000	21,950	110,902

YORK COUNTY - Continued

Municipality	Population 1970 Census	1976 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Old Orchard Beach.....	5,404	\$105,238,950	.019	\$ 772,350	.02375	\$2,017,883	95.9	\$2,347,998	\$ 36,052	\$ 182,465*
Parsonsfield.....	971	13,286,485	.0155	554,750	.02375	219,116	97.4	53	17,697	71,019*
Saco	11,678	73,465,465	.0383	8,340,205	.02375	3,011,807	96.0	2,423,438	21,690*	342,021
Sanford	15,812	112,943,255	.0293	7,183,050	.02375	3,479,835	(a)	1,930,000		1,252,326
Shapleigh	559	10,774,626	.046	51,440	.02375	496,854	94.4		21,851	54,069
South Berwick	3,488	13,528,930	.039	405,389	.02375	537,256	94.3	149,000	22,248	184,750
Waterboro.....	1,208	16,955,017	.03625	192,661	.02375	619,203	88.3	47,337	66,041	122,463
Wells.....	4,448	165,225,930	(b)	1,053,690	.02375	2,608,721	97.1	2,942,000	252,653	261,278
York.....	5,690	46,317,350	.056	254,400	.02375	2,599,814	95.8	110,822	165,059	447,948

- (a) Information not Available. *Denotes red figure.
 (b) Denotes Town of Wells rate of .01435 and Ogunquit Village Corp. rate of .01860
 (c) Denotes eighteen month period.

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

AT DECEMBER 31, 1976

ASSETS

County	CASH AND INVESTMENTS			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Trust and/or Special Revenue Funds	Equity and/or Probate Accounts				
Androscoggin	\$121,365	\$ 137,492	\$ 11,721	\$	\$323,886	\$ 150,000	\$ 744,464
Aroostook	329,143	181,233	2,538	237,574	69,088		819,576
Cumberland	265,584	241,460	20,006		98,599	3,515,000	4,140,649
Franklin	440,082	104,032	2,945	65,735	14,910	60,000	687,704
Hancock	178,812	428,431	6,316	4,509	62,696		680,764
Kennebec							(a)
Knox	57,583	156,191	2,475	76,988	79,417	50,000	422,654
Lincoln	103,628	366,067	16,441	248	5,148	265,000	756,532
Oxford	219,086	192,129	2,914	40,863	58,490		513,482
Penobscot							(a)
Piscataquis	142,805	45,986	17,960	117,072	13,075		336,898
Sagadahoc	77,773	100,704	10,514		12,304		201,295
Somerset	218,687	111,080	5,170	129,536	69,614		534,087
Waldo	131,535	199,582	8,099	3,987	15		343,218
Washington	253,474	198,882	2,906	67,288	8,460	20,000	551,010
York	40,918	189,376	15,106	66,226	90,819	55,000	457,445

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds and/or Notes Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	Surplus		Total Liabilities Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$466,513	\$ 150,000	\$ 11,721	\$ 628,234	\$	\$ 116,230	\$ 744,464
Aroostook	263,965		2,538	266,503	512,021	41,052	819,576
Cumberland	403,698	3,515,000	20,006	3,938,704	81,033	120,912	4,140,649
Franklin	188,953	60,000	2,945	251,898	145,196	290,610	687,704
Hancock	505,629		6,316	511,945	114,353	54,466	680,764
Kennebec							(a)
Knox	194,081	150,000	2,475	346,556	15,770	60,328	422,654
Lincoln	416,066	265,000	16,441	697,507		59,025	756,532
Oxford	197,123		2,914	200,037	122,725	190,720	513,482
Penobscot							(a)
Piscataquis	110,230		17,201	127,431	208,672	795	336,898
Sagadahoc	148,897		10,514	159,411		41,884	201,295
Somerset	233,428		5,170	238,598	206,711	88,778	534,087
Waldo	279,582		8,099	287,681		55,537	343,218
Washington	277,449	20,000	2,906	300,355	145,604	105,051	551,010
York	271,031	255,000	15,106	541,137		83,692*	457,445

* Denotes Deficit

(a) Audit Not Completed

