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**Fifty-ninth Report of the State Auditor : for Period July 1, 1977 -
June 30, 1978**

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STATE OF MAINE



59TH REPORT

OF THE

STATE AUDITOR

FOR PERIOD

JULY 1, 1977 - JUNE 30, 1978

GEORGE J. RAINVILLE
STATE AUDITOR



FIFTY-NINTH REPORT OF THE STATE AUDITOR

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

Published Under
Appropriation 1010.1

**STATE AUDITORS
AND
TERMS OF OFFICE**

1907 - 1910	Charles P. Hatch	Portland
1911 - 1912	Lamont A. Stevens	Wells
1913 - 1914	Timothy F. Callahan	Lewiston
1915 - 1916	J. Edward Sullivan	Bangor
1917 - 1921	Roy L. Wardwell	Augusta
1922 - 1940	Elbert D. Hayford	Farmingdale
1940 - 1944	William D. Hayes	Bangor
1945 - 1956	Fred M. Berry	Augusta
1957 - 1964	Michael A. Napolitano	Augusta
1965 - 1968	Armand G. Sansoucy	Lewiston
1969 - 1970	Michael A. Napolitano	Augusta
1970 - 1970	William L. Otterbein	Farmingdale
1971 - 1976	Raymond M. Rideout, Jr.	Manchester
1977 - 1977	Rodney L. Scribner, CPA	Augusta
1977 -	George J. Rainville	Lewiston

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

In compliance with statutory requirements, I submit herewith the 59th Annual Report of the State Auditor for the fiscal year ended June 30, 1978.

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, 1978 has been fairly presented in conformity and with generally accepted accounting principles applied on a consistent basis.

Statements and schedules pertaining to the financial position of the various operating funds of the State of Maine at June 30, 1978 may be found in the Annual Report of the State Controller.

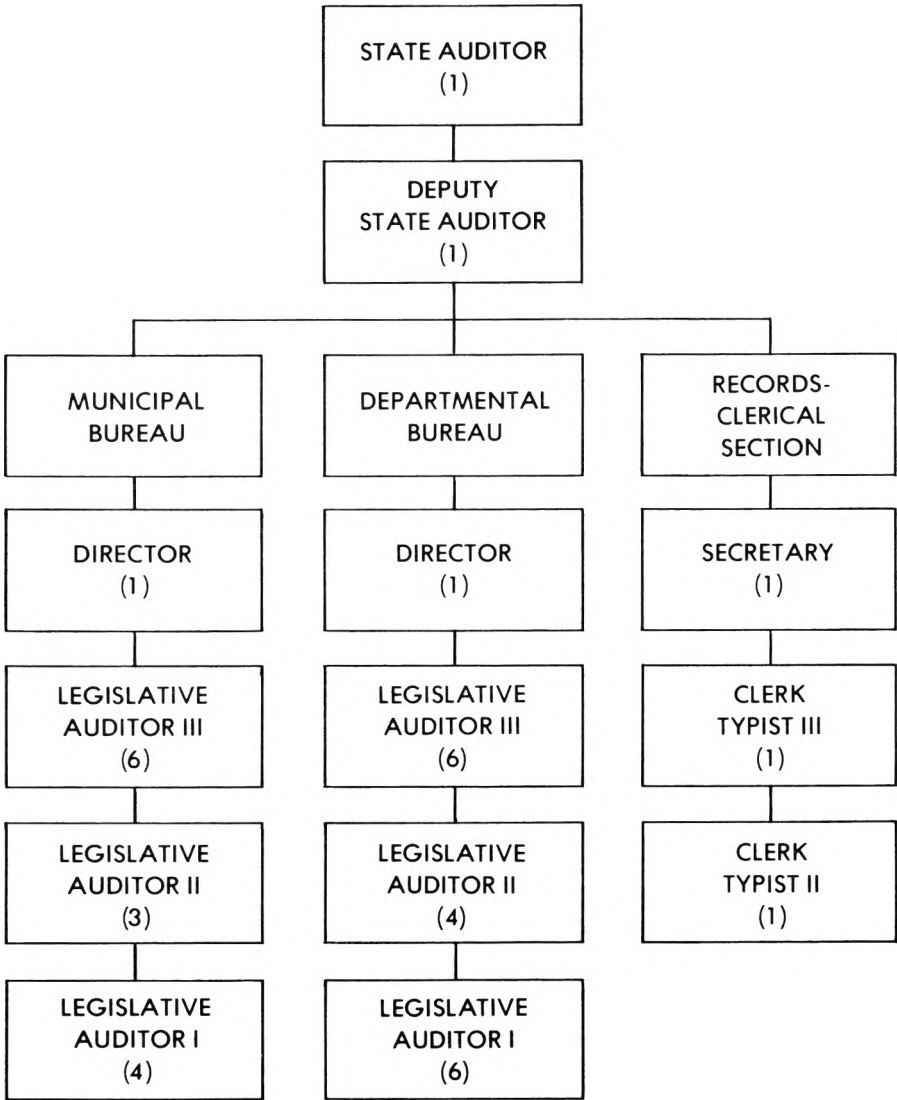
I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,

A handwritten signature in black ink, reading "George J. Rainville". The signature is written in a cursive, flowing style with a large initial "G".

State Auditor

STATE DEPARTMENT OF AUDIT
TABLE OF ORGANIZATION
JUNE 30, 1978



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 Department of Transportation and 15% by the Department of Inland Fisheries and Wildlife.

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

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

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

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

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

Bureau of Departmental Audits
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, 1978

	Personal Services	Capital	All Other	Total
General Fund:				
Departmental Bureau	\$280,786	\$732	\$19,129	\$300,647
Special Revenue:				
Municipal Bureau	232,609	234	53,309	286,152
Total	<u>\$513,395</u>	<u>\$966</u>	<u>\$72,438</u>	<u>\$586,799</u>

BUREAU OF DEPARTMENTAL AUDITS

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

Post audits performed by this Bureau are on an annual basis. Post audits covering the 1977-78 fiscal year are as follows:

State Departments, Bureaus,	
Agencies and/or Commissions	84
Institutions	10
Vocational Technical Institutes	6
School of Practical Nursing	1
Examining Boards	42
Public Administrators	<u>16</u>
Total	<u>159</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.

BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1978 is as follows:

	<u>Bonds</u>	<u>Interest</u>
Balance - July 1, 1977	\$274,850,000	\$ 97,675,021
Add - New Issue:		
March 15, 1978	<u>14,700,000</u>	<u>3,931,800</u>
Total	289,550,000	101,606,821
Deduct - Payments:		
Current Year	<u>20,475,000</u>	<u>12,762,833</u>
Balance - June 30, 1978	<u>\$269,075,000</u>	<u>\$ 88,843,988</u>

NEW BOND ISSUE . . . An authorized bond issue in the current year totaled \$14,700,000 in bonds and \$3,931,800 in interest and were for the following purposes:

	<u>Bonds</u>	<u>Interest</u>
University of Maine	\$ 900,000	\$ 434,880
Pollution Abatement	7,000,000	1,773,799
Inland Fisheries and Wildlife	1,000,000	253,401
Maine Guarantee Authority	4,800,000	1,216,319
Energy Conservation	<u>1,000,000</u>	<u>253,401</u>
Total	<u>\$ 14,700,000</u>	<u>\$ 3,931,800</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 accounts covering the last complete fiscal year. The postaudits shall be conducted by the State Department of Audit upon request or by a qualified public accountant. This department has been advised that the qualification of a public accountant includes registration by the Maine Board of Accountancy.

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

Postaudits of the district courts as well as county financial records are conducted by this Bureau.

During the fiscal year July 1, 1977 to June 30, 1978, the Municipal Bureau conducted postaudits of the following:

Municipalities and Municipal Districts	114
District Courts	32
Counties (including Registers of Deeds and Probate)	15
School Districts	33
Special Services	<u>160</u>
TOTAL	<u><u>354</u></u>

MUNICIPALITIES

Approximately one-fourth of the municipalities were postaudited by the Municipal Bureau of the State Department of Audit for the 1977 fiscal year. Results of these audits indicated that, for the most part, accounting practices and procedures had been satisfactorily followed, however, exceptions were noted and in those instances they were discussed with the responsible officials as well as being included in the 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 the treasurer, periodic reconciliations of tax accounts with tax collectors and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

Continued effort should be made by the municipal officials to follow laws closely relating to municipal finances, especially as pertains to expenditures exceeding appropriations.

Other statutory violations that were reported pertained principally to the following: depositing of municipal funds at required times by treasurers; remittances of property and excise tax collections by collectors; and proper commitment of supplemental taxes by assessors.

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

The Maine Revised Statutes Annotated of 1964, as amended, also provide that the municipal officers shall notify the State Auditor of the name and address of the auditor elected or engaged within thirty days after his election or engagement.

The preceding two paragraphs are a reminder to the town officials and the independent auditors that there are certain statutory requirements that must be followed. During the past year there were several instances whereby the statutory provisions were not followed in this respect.

COUNTIES

The financial records of fifteen of the sixteen Maine counties were audited by the Municipal Bureau for the 1977 year. The County of Penobscot was not completed during the year.

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

COURTS

The Municipal Bureau conducted audits of the financial records of forty-six districts during the period covered by this report.

In these district courts where it was believed that accounting controls and procedures 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 1977 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Auburn	24,151	\$140,870,480	.0404	\$5,691,166	96.9	\$ 2,966,658	\$ 172,105	\$ 949,495
Durham	1,264	11,759,790	.023	271,128	94.3		95,994	134*
Greene	1,772	12,171,290	.031	377,310	91.8		167,023	19,170
Leeds	1,031	8,643,330	.037	319,803	94.9		35,929	49,445
Lewiston	41,779	238,409,500	.0383	9,131,441	97.3	12,106,032	153,958	350,172
Lisbon	6,544	29,377,260	.05125	1,505,585	84.8	2,239,269	15,127	106,309
Livermore	1,610	10,542,779	.024	253,027	95.3		28,590	35,022
Livermore Falls	3,450	24,437,705	.027	659,818	95.0	724,229	124,845	12,415
Mechanic Falls	2,193	20,410,650	.0195	398,008	89.4	26,000	187,222	33,360
Minot	919	8,730,040	.019	165,871	80.3		41,337	39,258
Poland	2,015	13,875,780	.04425	614,006	92.0	49,666	201,020	86,474
Sabattus	1,681	16,471,260	.0167	275,070	95.6	37,878	21,525	42,800
Turner	2,246	21,279,470	.023	489,428	95.4		21,971	66,385
Wales	624	3,593,455	.035	123,973	90.0		58,271	54,163*

AROOSTOOK COUNTY

Allagash Plantation	456	\$ 2,163,319	.059	\$ 127,636	75.6		\$ 19,582*	\$ 50,367
Amity	156	199,137	.102	20,312	94.7			10,978
Ashland	1,761	7,506,220	.032	240,199	92.2	84,500		87,628
Bancroft	53	832,098	.053	44,101	91.9		17,513	12,239
Benedicta	177	507,139	.059	29,921	88.0	10,000	639	26,355
Blaine	903	6,512,910	.0195	127,002	74.4	12,228	4,476	11,574
Bridgewater	895	2,824,398	.044	124,274	89.1		37,464	38,935
Caribou	10,419	62,412,830	.034	2,122,036	96.6	972,000	1,321,726	533,029
Cary Plantation	184	342,253	.054	18,482	87.6	12	1,189	13,158
Castle Hill	519	5,164,557	.0076	39,251	103.5		12,818	52,734
Caswell Plantation	693	1,199,090	.026	31,176	109.2		103,512	61,165
Chapman	328	269,435	.120	32,332	98.1		5,795	29,633

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Crystal	281	908,690	.041	37,256	83.9		6,141	34,387
Cyr Plantation	155	885,573	.043	38,080	93.0		1,899	3,570
Dyer Brook	165	1,507,921	.004	6,048	186.6	42	16,144	267,343
E. Plantation	18	110,803	.161	17,839	94.5		76	4,793
Eagle Lake	908	1,907,793	.059	112,560	93.3		40,635	57,892
Easton	1,305	14,362,512	.02275	326,747	82.1	330,000	11,926	88,212
Fort Fairfield	4,859	50,813,700	.017	863,833	92.9	280,000	94,846	320,568
Fort Kent	4,575	21,584,250	.033	712,280	91.3	8,277	92,497	45,615
Frenchville	1,375	6,803,533	.021	142,874	96.0	38,013	134,231	54,430
Garfield Plantation	104	86,363	.96	8,291	100.0		4,117	71,957
Glenwood Plantation	9	372,563	.066	24,589	98.0		4,577	14,646
Grand Isle	797	6,176,220	.0139	85,849	98.4		51,240	60,461
Hamlin Plantation	357	1,594,015	.032	51,008	96.1			17,112
Hammond Plantation	73	1,076,570	.02	21,531	89.4	5	14,976	5,990
Haynesville	157	1,961,804	.0175	34,332	98.7	24,119	15,378	8,195*
Hersey	81	538,430	.054	29,075	78.4	1,049	17,368	17,826
Hodgdon	933	1,190,325	.092	109,510	100.1	213	1,671	92,559
Houlton	8,111	48,145,060	.0355	1,709,150	96.2	667,322	189,630*	399,027
Island Falls	913	6,241,370	.028	174,758	97.8	125	3,825	205,323
Limestone	10,360	10,088,915	.035	353,112	92.0	241,343	518,312	122,912
Linneus	608	861,230	.134	115,405	100.5	6,758	3,519	72,477
Littleton	958	4,497,865	.028	125,940	95.3	21,139	1,282	1,244
Ludlow	259	3,358,710	.009	30,228	81.7	1,537	3,399	44,617
Macwahoc Plantation	126	584,127	.047	27,454	97.7	(a)	(a)	16,318
Madawaska	5,585	97,843,145	.024	2,348,235	97.4	1,702,430	190,164	101,353
Mapleton	1,598	13,913,576	.018	250,444	97.9	42,793	59,589	113,643
Mars Hill	1,875	8,094,984	.0485	392,607	75.4	15,591	13,765	166,489
Masardis	317	5,166,705	.0142	73,367	113.2	1,008	9,288	49,678
Merrill	271	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Monticello	1,072	8,130,369	.0196	159,356	102.5	20,213	4,680	63,631
Moro Plantation	24	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Nashville Plantation	50	10,691,440	.0021	22,452	100.0		866	32,090
New Canada Plantation	300	3,073,050	.009	27,657	95.5			9,062
New Limerick	427	4,682,735	.01225	57,365	95.8	330	3,827	63,285

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
New Sweden	639	2,115,100	.031	65,568	98.7	1,778	94,994	33,478
Oakfield	836	4,456,718	.0235	104,733	94.9	3,516	9,594	135,950
Orient	83	1,783,915	.029	51,734	94.6	6,873	13,042	13,669
Oxbow Plantation	92	455,060	.034	15,472	97.1		8,300	12,456
Perham	436	4,812,460	.013	62,562	93.4		19,252	53,487
Portage Lake	477	8,303,251	.0153	127,040	99.4		62,596	103,634
Presque Isle	11,452	71,800,800	.034	2,656,630	92.7	1,309,752		397,230
Reed Plantation	273	977,072	.050	48,854	99.2	27,000	41,894	14,399
St. Agatha	868	4,628,680	.0225	104,145	100.9		32,635	46,303
St. Francis	811	8,109,029	.0079	64,696	80.8		28,951	51,330
St. John Plantation	377	2,240,763		38,093	78.6		35,911	12,190
Sherman	949	4,255,900	.016	68,094	97.1	9,250	15,110	38,681
Smyrna	318	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Stockholm	388	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Van Buren	3,971	31,365,260	.0175	548,892	91.8	258,747	106,783	102,820
Wade	255	474,777	.102	48,427	98.4		21,671	48,674
Wallagrass Plantation	617	485,855	.085	40,812	100.3		31,740	22,484
Washburn	1,914	8,011,585	.057	456,660	105.8	1,807,100	48,170	35,760
Westfield	517	4,243,774	.018	76,388	87.0		3,426	65,908
Westmanland Plantation	52	798,127	.022	17,562	99.7		9,300	123,360
Weston	162	1,627,655	.031	50,457	97.3		6,898	11,482
Winterville Plantation	164	723,090	.018	13,016	96.5		1,544	33,948
Woodland	1,218	2,294,180	.054	123,886	95.4		121,531	37,985

CUMBERLAND COUNTY

Baldwin	878	\$ 6,084,427	.029	\$ 176,448	95.8	\$ 5,000	\$ 1,346	\$ 117,810
Bridgton	2,967	60,382,480	.0196	1,183,496	96.2	90,000	72,318	68,967
Brunswick	16,195	128,689,400	.0307	3,950,765	98.1	3,273,304	447,562	352,961
Cape Elizabeth	7,873	62,488,369	.0466	2,911,958	145.8	2,485,000	497,578	86,760
Casco	1,256	15,047,888	.0375	564,296	95.9	38,000	22,017	44,938
Cumberland	4,096	46,791,206	.032	1,497,319	99.8	330,000	127	310,364

CUMBERLAND COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Falmouth	6,291	108,528,610	.0222	2,409,335	98.4	2,974,628	188,057	155,221
Freeport	4,781	72,299,815	.0086	621,778	98.5	556,000	62,500	135,426
Gorham	7,839	51,140,470	.0368	1,881,969	137.3	1,652,523	137,025	372,795
Gray	2,939	46,457,800	.0195	905,927	96.4		164,280	156,494
Harpswell	2,552	29,319,442	.041	1,202,097	98.5	15,793	51,133	208,610
Harrison	1,045	21,287,165	.021	447,030	93.0		60,426	58,305
Naples	956	24,709,235	.0273	674,535	93.7	45,000	34,012	86,479
New Gloucester	2,811	28,126,050	.016	450,017	91.8	55,350	38,625	69,788
North Yarmouth	1,383	8,683,420	.038	329,969	95.1	27,500	30,157	73,355
Otisfield	589	1,272,814	.0225	286,381	94.6		12,291	5,306
Portland	65,116	(a)	(a)	(a)	(a)	58,770,555	558,096	390,003
Pownal	800	1,445,335	.0176	254,379	102.7		5,524	78,857
Raymond	1,328	50,885,514	.021	1,068,604	88.6	229,960	188,516	42,094
Scarborough	7,845	119,349,000	.026	3,103,074	97.1	2,149,980	287,823	380,711
Sebeago	708	29,819,830	.01524	454,454	95.4		13,194	38,589
South Portland	23,267	263,925,400	.03130	8,260,865	100.0	9,640,871	121,489	951,308
Standish	3,122	66,114,135	.017	1,123,941	98.9	48,000	4,671	173,990
Westbrook	14,444	206,455,500	.026	5,367,843	98.9	8,770,000	524,758	309,592
Windham	6,593	141,735,904	.0141	1,998,479	99.4	4,017,233	70,896	264,746
Yarmouth	4,854	109,613,050	.0295	3,233,585	118.4	2,304,207	110,447	406,225

FRANKLIN COUNTY

Avon	495	\$ 614,160	.072	\$ 44,220	95.1	\$ 15,000	\$ 9,047	\$ 50,809
Carthage	354	2,729,824	.024	65,516	80.5	8	9,554	15,620
Carrabassett Valley		15,475,146	.0215	332,716	111.0	63,000	78,326	62,438
Chesterfield	643	7,181,572	.0215	154,404	89.4		37,409	37,733
Coplin Plantation	50	4,490,022	.950	42,655	78.2		13,945	17,536
Dallas Plantation	105	4,420,597	.014	62,352	96.4		14,929	1,242
Eustis	595	9,676,130	.0115	111,275	86.3	3,000	49,279	25,604
Farmington	5,657	45,865,270	.0232	1,064,074	95.7	1,152,418	20,283	71,581
Industry	347	3,467,058	.030	104,012	96.5		11,287	40,016

FRANKLIN COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and /or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Jay	3,954	320,835,148	.0069	2,213,764	99.8	2,282,157	155,108	480,565
Kingfield	877	7,554,150	.017	128,420	99.7		24,407	84,081
Madrid	107	1,459,660	.018	26,274	95.9	9,000	14,593	5,936
New Sharon	725	12,506,820	.0115	143,828	92.3		5,894	34,892
New Vineyard	444	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Phillips	979	5,772,510	.023	132,768	95.8	1,000	46,015	15,984
Rangeley Plantation	52	3,651,256	.043	157,004	91.1	179	13,351	30,338
Rangeley	941	26,168,430	.0125	457,948	100.2	2,284,681	19,433	9,109
Sandy River Plantation	73	2,966,201	.026	77,121	81.6		29,305	2,764
Strong	1,132	6,292,840	.022	138,442	93.9		76,042	29,966
Temple	367	2,315,650	.032	74,101	100.7	10,466	25,719	3,748
Weld	360	11,112,180	.0115	127,790	96.0	13,509	24,047	14,413
Wilton	3,802	38,506,294	.02750	799,006	96.1	3,270,949	19,552*	74,245

HANCOCK COUNTY

Amherst	148	\$ 1,027,121	.026	\$ 26,705	101.0		\$ 4,800	\$ 25,610
Aurora	72	491,365	.054	26,534	99.3		2,481	18,054
Bar Harbor	3,716	64,358,145	.0272	1,750,541	95.9	656,000	338,754	371,304
Blue Hill	1,367	31,611,950	.020	632,239	96.0	361,000	83,444	100,495
Brooklin	598	10,732,265	.0225	241,476	98.7	15,732	54,627	48,140
Brooksville	673	13,277,340	.024	318,656	95.5		40,274	15,666
Bucksport	3,756	171,321,580	.0095	1,627,558	98.4	498,032	194,020	243,053
Castine	1,080	16,113,956	.021	338,393	100.5	299,908	24,791	48,517
Cranberry Isles	186	12,982,960	.0095	123,337	101.3	5,400	34,502	5,546
Dedham	522	796,773	.308	245,406	90.1	9,447	83,441	87,783
Deer Isle	1,211	6,824,324	.052	355,884	93.2		7,892	88,781
Eastbrook	188	4,744,280	.0168	79,704	91.1	10,000	2,530	646*
Ellsworth	4,063	101,746,755	.01375	1,399,024	92.2	2,441,370	28,933	588,317
Franklin	708	7,765,830	.0137	106,433	96.7	6,133	8,693	21,147
Gouldsboro	1,310	20,266,940	.018	364,805	96.9	29,612	64,149	96,895
Great Pond Plantation	43	293,700	.054	15,860	100.0	13	805	5,959

HANCOCK COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Hancock	1,070	18,536,790	.014	259,515	96.6	40,000	14,640	92,460
Lamoine	615	13,537,290	.0122	165,155	96.0	280,303	28,576	60,282
Long Island Plantation	56	411,300	.056	23,033	93.7	(a)	(a)	(a)
Mariaville	108	2,763,474	.0135	37,307	98.9		10,715	16,503
Mount Desert	1,659	39,952,360	.041	1,638,047	100.0	1,267,000	308,741	133,297
Orland	1,307	15,762,260	.017	267,958	98.7	35,000	81,228	55,111
Osborn Plantation	33	292,656	.058	16,974	99.4		3,491	5,644
Otis	123	4,783,894	.020	95,698	94.0		31,102	13,442
Penobscot	786	5,883,600	.026	152,974	92.7		38,937	38,884
Sedgwick	578	4,222,540	.046	194,237	97.7		37,862	38,934
Sorrento	199	9,015,890	.0138	124,427	95.5		9,283	39,485
Southwest Harbor	1,657	20,863,545	.031	646,770	98.3	903,125	22,440	17,336
Stonington	1,291	14,389,750	.023	330,964	95.5	30,567	70,765	14,952
Sullivan	824	7,550,040	.017	128,351	95.1		8,561	54,476
Surry	623	6,578,506	.0345	226,959	93.8		8,982	65,568
Swan's Island	323	11,877,300	.012	142,528	98.5		18,462	4,263
Tremont	1,003	7,098,600	.046	326,536	95.8	106,848	65,462	18,344
Trenton	392	9,200,000	.020	184,000	95.9	511,812	3,742	95,187
Verona	437	4,430,300	.012	53,164	93.2		3,254	12,801
Waltham	167	952,642	.022	20,958	93.9		3,482	11,802
Winter Harbor	1,028	7,745,109	.024	185,883	98.1	511,000	78,790	46,925

KENNEBEC COUNTY

Albion	1,056	\$ 8,977,000	.0188	\$ 168,768	98.6	\$	\$ 27,532	\$ 65,449
Augusta	21,945	145,390,480	.034	4,943,276	97.3	6,775,226	597,713	581,200
Belgrade	1,302	45,509,390	.010	455,094	90.4		35,476	101,587
Benton	1,729	23,994,700	.0115	275,939	87.5	50,550	3,126*	145,092
Chelsea	2,095	7,464,316	.0226	168,694	88.6	82,778	97,612	27,645
China	1,850	25,794,100	.0165	425,603	93.1	145,240	131,522	28,905
Clinton	1,971	30,590,715	.0115	351,795	93.8	21,000	616	8,155
Farmingdale	2,423	19,650,906	.0205	402,844	95.1	79,070	9,625	118,801

KENNEBEC COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Fayette	447	11,960,461	.012	143,526	(a)	(a)	13,015	
Gardiner	6,685	26,984,140	.0438	1,181,905	96.1	550,496	59,445	119,081
Hallowell	2,814	18,065,054	.0245	442,594	97.8	19,797	12,723	140,163
Litchfield	1,222	27,581,490	.0115	317,187	93.3	77,383	2,269	47,508
Manchester	1,331	18,836,693	.0225	423,834	93.8	47,000	40,150	97,587
Monmouth	2,062	23,386,350	.0245	572,970	93.0	335,748	14,613	60,900
Mount Vernon	680	13,937,360	.0162	225,785	93.0	25,000	34,873	59,364
Oakland	3,535	16,812,100	.048	806,981	91.4	212,000	7,097	80,911
Pittston	1,617	10,706,328	.02150	230,186	94.2		18,372	52,705
Randolph	1,741	13,651,320	.0115	156,990	92.9			39,721
Readfield	1,258	22,994,315	.014	321,920	92.3	407,000	72,717	73,769
Rome	362	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Sidney	1,319	12,847,490	.020	256,950	96.0	7,000	3,986	75,525
Vassalboro	2,618	8,091,670	.051	412,675	92.0	133,126	27,076	83,791
Vienna	205	4,930,568	.0115	56,702	98.5			9,103
Waterville	18,192	136,063,300	.0165	2,245,059	290.5	9,599,197	152,795	717,714
Wayne	577	5,365,201	.0475	254,849	97.5	35,000	15,284	15,106
West Gardiner	1,435	19,692,600	.0116	228,434	88.9		3,417	34,544
Windsor	1,097	17,999,690	.106	190,796	89.5	10,000	83,042	34,874
Winslow	7,299	117,422,527	.0082	962,865	103.0	3,864,273	82,560	279,530
Winthrop	4,335	37,011,390	.030	1,110,342	96.6	2,783,000	145,558	123,675

KNOX COUNTY

Appleton	628	\$ 4,226,883	.028	\$ 118,353	89.4	\$	\$	\$
Camden	4,115	48,667,948	.0315	1,533,040	97	699,000	212,216	275,802
Cushing	522	17,493,610	.0145	253,657	95.2		16,632	64,212
Friendship	834	5,681,500	.040	227,264	95.9		10,265	40,855
Hope	500	9,028,980	.011	99,319	99.1		3,880	22,709
Isle au Haut	45	3,429,853	.03	102,896	94.7		45,568	7,383
Matinicus Isle Plt.	90	2,258,850	.022	49,668	96.4	202	9,227	4,047
North Haven	399	8,538,315	.0317	270,665	99.2		64,317	35,784

KNOX COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Owl's Head	1,281	16,320,700	.0195	318,254	98.7	10	27,492	53,082
Rockland	8,505	100,712,100	.0245	2,467,446	91.4	3,503,200	92,754	93,420
Rockport	2,067	49,902,440	.017	848,344	94.3	104,227	75,472	107,350
St. George	1,639	36,824,360	.0145	533,958	96.6		9,047	104,653
South Thomaston	831	13,362,399	.017	227,161	96.9		37,321	23,847
Thomaston	2,646	30,709,200	.024	737,468	97.1	106,106	218,223	101,750
Union	1,189	16,926,150	.0125	211,577	96.5		23,358	55,987
Vinalhaven	1,135	32,983,700	.0107	352,926	94.0		14,040	28,324
Warren	1,864	23,420,200	.0145	339,593	88.6		4,383	79,935
Washington	723	2,651,611	.046	121,974	92.6		19,935	54,850

LINCOLN COUNTY

Alna	315	\$ 7,220,311	.0204	\$ 147,463	88.0	\$	\$ 48,417	\$ 7,430
Boothbay	1,814	18,506,985	.0448	829,099	95.8		21,974	44,166
Boothbay Harbor	2,320	26,852,261	.04405	1,182,842	98.4	23,200	18,318	58,131
Bremen	454	18,899,495	.0125	236,901	92.3	6,583	8,503	27,518
Bristol	1,721	42,896,720	.01446	620,287	98.1	43,988	145,466	145,790
Damariscotta	1,264	10,342,353	.041	425,663	96.8	24,320	25,404	59,126
Dresden	787	6,289,250	.025	157,520	92.7	17,046	29,007	12,958
Edgecomb	549	6,526,000	.027	176,202	95.5	10,000	41,977	15,677
Jefferson	1,242	26,423,010	.011	290,653	93.9	21,286	60,934	53,190
Monhegan Plantation	44	231,600	.229	53,025	98.4		17,078	5,450
Newcastle	1,076	14,766,950	.0215	317,741	99.2	16,150	22,170	70,478
Nobleboro	850	9,655,630	.0194	187,319	97.8	1,440	50,194	16,184
Somerville	215	1,789,000	.017	30,418	95.8	13,000	34,808	25,574
South Bristol	664	19,518,530	.015	292,778	98.5	24,263	47,996	35,512
Southport	473	19,779,575	.0295	583,497	96.6		78,442	53,415
Waldoboro	3,146	25,724,400	.027	694,559	94.9		6,518	137,003
Westport	228	2,981,403	.071	211,679	95.6	13,870	28,025	19,652
Whitefield	1,131	17,995,100	.0095	170,985	99.3	67,219	88,538	35,976
Wiscasset	2,244	131,561,886	.0375	4,933,571	99.0	1,055,908	413,174	38,889

OXFORD COUNTY

Municipality	Population 1970 Census	1977 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Andover	791	22,773,564	.016	364,377	93.3	20,000	35,105	53,574
Bethel	2,220	29,050,100	.018	522,902	97.8	264,600	31,477	142,481
Brownfield	478	12,516,010	.090	112,644	89.1	36,000	15,166	32,225
Buckfield	929	6,492,025	.0189	122,699	90.9		81,867	22,915
Byron	132	628,155	.058	36,433	97.7		11,717	15,382
Canton	742	4,621,870	.024	110,925	95.2		10,336	14,121
Denmark	397	6,031,667	.046	277,195	103.1	37,504	9,101	43,871
Dixfield	2,188	11,590,730	.0275	318,907	92.9	138,000	40,489	97,911
Fryeburg	2,208	42,541,071	.01276	543,662	96.3	95,000	7,737	89,879
Gilead	153	1,871,227	.027	50,523	98.3	3,144	7,589	125
Greenwood	610	15,012,290	.0136	204,167	93.1	807	27,116	44,871
Hanover	275	2,756,300	.013	35,832	97.8		24,974	9,076
Hartford	312	3,824,470	.0185	70,753	98.2		8,356	10,459
Hebron	532	7,414,900	.0069	51,163	95.6		6,240*	30,744
Hiram	686	2,823,475	.057	160,938	98.6	8	7,790	4,357
Lincoln Plantation	60	4,583,293	.017	77,916	100.4	12,000	29,504	29,510
Lovell	607	27,384,035	.0156	427,191	103.5	8,750	77,123	47,304
Magalloway Plantation	75	702,366	.08	56,189	97.0		27,819	14,996
Mexico	4,309	8,373,900	.066	552,677	94.1		173,799	128,968
Newry	208	5,489,260	.011	60,382	97.7		13,638	9,732
Norway	3,595	39,941,380	.01950	761,300	100.5	354,500	44,578	219,636
Oxford	1,892	38,314,670	.01120	429,124	92.4	176,908	18,063	22,036
Paris	3,731	24,431,589	.0285	696,305	98.0	38,436	46,481	144,616
Peru	1,345	9,156,208	.026	238,061	94.0		109,179	112,238
Porter	1,115	7,295,010	.016	116,720	98.9		4,642	103,441
Roxbury	271	2,663,471	.037	98,548	94.4		15,753	31,448
Rumford	9,363	105,439,213	.0295	3,110,457	102.0	1,550,000	226,723	27,381
Stoneham	160	3,542,709	.01895	67,135	108.7		20,693	63,922
Stow	109	1,419,400	.023	32,646	93.7	3,000	37,214	2,910
Sumner	525	5,827,619	.0138	80,421	92.1		12,695	43,907
Sweden	110	4,504,498	.01420	63,947	97.0	20,000	6,688	7,158
Upton	54	1,211,413	.035	42,400	91.4		9,778	17,615
Waterford	760	9,375,108	.031	290,628	98.1		16,563	93,646
West Paris	1,171	6,599,510	.0215	141,890	92.9	26,250	31,526	33,179
Woodstock	1,005	8,640,410	.021	181,449	86.1			36,562

PENOBSCOT COUNTY

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Alton	340	\$ 1,937,982	.0178	\$ 34,497	84.1	\$	\$ 35,030	\$ 34,515
Bangor	33,168	207,516,620	.0442	9,172,235	100.0	12,582,722	1,072,773	3,956,753
Bradford	569	5,599,520	.0138	77,273	90.7	16,720	7,340	33,537
Bradley	1,010	6,825,505		178,479	93.0	(a)	(a)	(a)
Brewer	9,300	89,769,650	.0273	2,450,693	100.1	2,537,000	66,933	361,482
Burlington	266	1,785,372	.0255	45,527	88.1		19,778	37,695
Carmel	1,301	9,332,010	.01610	150,245	88.6		69,678	46,111
Carroll Plantation	132	979,856	.036	35,275	94.5	1,180	19,228	9,404
Charleston	909	7,532,131	.0095	71,556	89.7	750	34,101	22,703
Chester	255	285,075	.16	45,612	97.4		16,062	35,093
Clifton	233	7,273,110	.056	40,731	100.8	11	3,527	16,204
Corinna	1,700	12,894,665	.022	283,683	93.9	22,000	76,587	60,803
Corinth	1,212	15,794,540	.0102	161,104	88.7	35,764	6,889	91,320
Dexter	3,725	19,699,250	.0325	640,231	97.8	162,950	45,432	127,408
Dixmont	559	3,070,666	.020	61,428	93.7	16	750	34,556
Drew Plantation	32	463,897	.066	30,617	95.3		5,145	8,887
East Millinocket	2,567	79,356,502	.020	1,587,130	98.6	190,000	182,842	99,581
Eddington	1,358	3,841,950	.056	215,807	85.9		43,921	57,847
Edinburg	67	513,470	.0273	14,018	98.4		8,061	5,997
Enfield	1,148	8,050,539	.022	177,112	90.2	1,335	30,236	27,070
Etna	526	2,134,880	.022	46,967	80.5		2,132	51,653
Exeter	663	7,291,170	.0105	76,557	93.5		11,983	34,783
Garland	596	5,616,200	.0142	79,750	86.7	35,000	6,972	5,408*
Glenburn	1,196	19,663,750	.0115	226,136	93.5	3,362	92,262	78,554
Grand Falls Plantation	6	362,153	.051	18,470	97.4		5,296	11,602
Greenbush	591	2,741,884	.045	123,385	88.1	103	26,872	78,484
Greenfield	117	2,419,000	.0149	36,043	99.8		36,283	9,231
Hampden	4,693	66,251,900	.0145	960,653	96.4	857	6,056	205,988
Hermon	2,376	37,360,810	.0113	422,177	96.0	317,000	32,707*	277,164
Holden	1,841	18,022,545	.019	342,428	93.8	204,667	24,516	111,742
Howland	1,468	6,978,535	.023	160,506	96.2	339	8,318	97,281
Hudson	482	8,657,550	.0092	79,649	95.7	40	1,132*	119,582
Kenduskeag	733	3,192,900	.022	70,244	92.3	10,116	15,858	32,683
Lagrange	393	636,646	.050	31,832	92.9	1,727	4,721	35,393
Lakeville Plantation	15	2,314,687	.026	60,182	94.5		753	27,790

PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Lee	599	8,630,632	.0135	116,514	93.3		13,670	10,344
Levant	802	2,858,765	.030	85,763	95.3	4	6,100	50,976
Lincoln	4,759	47,047,250	.025	1,176,181	95.6	112,195	55,101	243,904
Lowell	154	999,790	.020	19,996	93.8		16,391	16,976
Mattawamkeag	988	10,559,678	.020	211,194	98.0	66,811	3,141	8,924
Maxfield	24	650,200	.009	5,852	94.7		3,364	4,770
Medway	1,491	16,970,128	.0176	298,674	89.2	1,265	132,313	114,812
Milford	1,828	7,325,630	.052	380,933	97.5	730,453	51,854	45,123
Millinocket	7,742	132,810,417	.0274	3,639,005	99.2	4,132,169	198,926	239,482
Mount Chase Plantation	197	3,344,823	.014	46,422	(a)		32,134	3,842*
Newburgh	835	5,755,094	.115	66,187	140.9		7,635	43,297
Newport	2,260	26,984,900	.0158	426,361	97.0	33,445	29,497	110,860
Old Town	9,057	101,465,360	.0232	2,353,996	101.0	2,326,019	297,155	444,943
Orono	9,989	38,803,470	.03	1,164,104	98.8	660,791	78,147	161,477
Orrington	2,702	22,387,870	.022	492,533	96.3		147,724	75,829
Passadumkeag	326	8,972,123	.0095	85,235	98.2		5,600	32,700
Patten	1,266	8,957,750	.0174	155,865	104.1	6,000	47,838	39,934
Plymouth	542	4,743,771	.009	42,694	85.2			76,767
Prentiss Plantation	159	309,164	.124	38,329	101.4		1,927	7,673
Seboeis Plantation	63	1,093,710	.009	9,843	101.0		3,777	4,826
Springfield	336	(a)	(a)	41,544	101.0		19,404	23,167
Stacyville	547	2,621,980	.028	107,149	101.0	11,871	6,672	62,387
Stetson	395	5,972,912	.011	65,702	89.6		11,561	33,295
Veazie	1,556	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Webster Plantation	56	280,758	.078	21,899	100.4		8,323	6,795
Winn	516	4,391,050	.0114	50,058	93.9		7,484	56,729
Woodville	62	1,180,986	.07343	86,720	97.1		32,962	25,861

PISCATAQUIS COUNTY

Abbot	453	\$ 4,056,972	.015	\$ 60,853	95.6	\$	\$ 4,835	41,525
Atkinson	213	2,481,405	.0167	41,439	92.8	1,006	144	31,475
Barnard Plantation	24	703,573	.034	23,921	91.6		8,977	5,361

PISCATAQUIS COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Beaver Cove Plantation		3,466,910	.020	69,338	95.7		14,736	5,227
Blanchard Plantation	56	1,697,041	.01960	33,256	96.4		18,530	3,859
Bowerbank	29	851,147	.083	70,655	103.6		31,737	6,335
Brownville	1,490	13,127,662	.017	223,172	89.1	20,000	30,357	52,622
Dover-Foxcroft	4,178	40,732,530	.020	834,740	94.0	239,000	56,494	199,957
Elliotsville Plantation	26	2,976,719	.0174	52,311	93.9	343	26,845	4,471
Greenville	1,894	13,007,097	.0346	450,046	94.4	1,122	62,890	104,571
Guilford	1,694	10,766,489	.02675	288,004	96.4	35,070	23,740	59,974
Kingsbury	7	730,050	.040	29,546	93.6	(a)	(a)	(a)
Lake View Plantation	16	2,314,687	.026	60,182	94.5			27,790
Medford	146	960,130	.027	25,923	95.6		13,697	21,185
Milo	2,572	10,067,820	.0475	478,226	97.4		5,674	118,539
Monson	669	8,221,220	.012	105,923	90.9	17,500	25,699	53,823
Parkman	457	4,252,497	.0155	65,914	85.7		948	18,324
Sangerville	1,107	3,757,501	.0307	115,355	89.4	60,526	19,372	45,346
Sebec	325	6,816,920	.012	81,803	95.1		169	37,965
Shirley	174	2,085,358	.0195	40,664	96.2	9,500	968	29,849
Wellington	232	399,887	.085	33,991	98.4		2,500	18,998
Willimantic	126	1,007,727	.060	60,464	99.2	9,000	3,122	9,249

SAGADAHOC COUNTY

Arrowsic	188	\$ 1,334,520	.046	\$ 61,388	100.0	\$	\$ 19,882	27,395
Bath	9,679	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin	858	15,418,450	.00875	134,911	98.5		5,196*	106,854
Bowdoinham	1,294	8,937,380	.031	277,059	97.4	46,000	60,023	41,560
Georgetown	464	16,776,960	.017	285,208	94.5		63,871	68,034
Phippsburg	1,229	29,516,210	.0156	460,453	86.2	12,414	138,794	38,878
Richmond	2,168	10,044,185	.045	451,988	94.8	243,738	32,677	63,668
Topsham	5,022	58,540,233	.01955	1,144,463	97.3		57,984	224,988
West Bath	836	11,059,687	.0255	282,024	95.6	25,954	73,189	49,611
Woolwich	1,710	10,605,780	.0365	387,145	101.0	62,500	82,383	56,024

SOMERSET COUNTY

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Anson	2,168	\$ 11,536,390	.024	\$ 276,873	119.3	\$ 5,172	\$ 31,182	\$ 21,600
Athens	592	6,108,658	.012	73,304	89.3		6,236	24,814
Bingham	1,254	8,671,520	.0225	195,109	98.2	269,000	28,512	34,921
Brighton Plantation	58	298,913	.1009	30,160	98.7	(a)	(a)	(a)
Cambridge	281	1,195,863	.02763	33,042	96.3	3	1,071	16,525
Canaan	904	7,781,149	.016	124,498	87.9		17,863	57,701
Caratunk Plantation	96	1,251,293	.0285	35,662	99.9		4,642	11,490
Cornville	623	12,665,805	.007	88,661	93.8	21,000	4,825	31,606
Dennistown Plantation	48	1,099,877	.0155	17,048	100.0		7,432	7,997
Detroit	663	5,381,369	.0167	90,064	86.5			61,192
Embden	418	1,294,699	.196	253,761	99.2	67	19,644	49,434
Fairfield	5,684	64,434,558	.01905	1,227,478	95.46	491,565	108,400	104,106
Harmony	650	592,765	.10	59,277	95.1		11,462	21,476
Hartland	1,414	11,482,198	.02164	248,475	94.5	1,803,473	26,542	70,989
Highland Plantation	23	367,452	.072	26,458	100.4		8,200	3,532
Jackman	848	6,083,550	.02575	156,651	97.3	32	22,134	88,661
Madison	4,278	4,406,586	.161	709,460	122.9	159,499	1,331	234,401
Mercer	313	7,010,017	.0073	51,173	99.7		2,364	30,870
Moose River	255	2,307,885	.016	36,926	96.6		4,517	30,914
Moscow	586	23,776,763	.0148	351,896	100.3		8,902	48,890
New Portland	559	1,347,130	.061	82,175	100.0		15,199	55,659
Norridgewock	1,964	12,674,980	.022	278,850	88.5	16,000	40,168	3,108
Palmyra	1,104	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pittsfield	4,274	47,105,450	.0165	777,240	71.2	863,061	48,812	275,000
Pleasant Ridge Plantation	116	16,187,694	.0225	364,222	100.1		6,508	45,405
Ripley	297	1,854,837	.025	46,371	93.7		7,148	16,246
St. Albans	1,041	7,388,160	.0178	131,509	95.6	25,788	3,455	22,122
Skowhegan	7,601	90,290,500	.019	1,715,520	99.8	184,000	94,234	432,822
Smithfield	527	11,786,703	.012	141,560	97.6		9,116	21,090
Solon	712	2,163,825	.072	155,795	99.3	9,200	6,646	24,333
Starks	323	(a)	(a)	(a)	(a)	(a)	(a)	(a)
The Forks Plantation	45	1,671,609	.0267	44,632	99.2		7,202	7,065
West Forks Plantation	74	1,546,413	.0195	30,155	102.3		43	13,782

WALDO COUNTY

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Belfast	5,957	54,217,300	.023	1,246,998	94.7	652,000	13,184	606,559
Belmont	349	2,373,980	(a)	41,755	89.9		6,937	25,983
Brooks	751	8,869,745	.008	73,176	100.8			76,557
Burnham	802	1,066,376	.01570	167,421	92.4	11,143	5,976	83,887
Frankfort	620	5,179,380	.0125	64,742	107.8	16,000	10,902	23,753
Freedom	373	2,035,100	.022	44,772	88.8		76	38,895
Isleboro	421	26,159,700	.01375	359,696	98.8		84,666	48,510
Jackson	217	2,457,205	.015	36,858	89.4	13	3,651*	23,087
Knox	443	4,712,084	.020	94,242	86.8		5,308	40,872
Liberty	515	8,794,640	.0185	162,701	91.2		13,236	23,077
Lincolnville	955	19,866,452	.01755	348,656	95.8		1,685	41,907
Monroe	478	5,702,191	.0216	123,167	87.5	10,500	36,900	43,415
Montville	430	2,236,288	.0425	95,043	94.6	13,890	10,606	5,580
Morrill	410	4,061,400	.0128	51,986	99.0	57	13,060	8,373
Northport	744	16,963,254	.0112	189,988	93.5	279	28,166	81,827
Palermo	645	6,818,900	.0155	105,693	99.2	1,411	32,744	27,678
Prospect	358	635,557	.076	48,302	91.8	1,724	12,180	27,587
Searsmont	624	2,981,330	.041	122,234	94.1		20,852	41,583
Searsport	1,951	32,201,840	.0159	512,009	96.1	17,686	29,669	234,891
Stockton Springs	1,142	14,030,900	.0142	199,239	89.0		7,996	24,608
Swanville	487	5,031,500	.0154	77,485	94.7			28,873
Thorndike	439	5,593,874	.011	61,533	94.2		1,151	36,625
Troy	543	7,360,025	.01275	93,841	89.9	17,000	6,459	757*
Unity	1,280	1,384,313	.0135	186,885	97.7		3,141	24,481
Waldo	431	4,094,062	.0112	45,853	95.2		34,832	4,222
Winterport	1,963	19,043,755	.0176	335,170	94.1		15,616	113,747

WASHINGTON COUNTY

Addison	773	\$ 14,432,507	.0103	\$ 148,655	87.5	\$ 26,709	\$ 510	\$ 30,876
Alexander	169	3,023,338	.0175	52,908	85.6		25,478	3,330
Baileyville	2,167	41,138,961	.036	1,432,178	100.9	1,094,000	84,053	129,214

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Baring Plantation	181	2,337,565	.013	30,388	82.3		18,932	5,474
Beals	663	2,357,446	.037	87,226	99.2		14,885	1,082*
Beddington	32	2,020,042	.017	34,341	99.6		14,392	8,084
Calais	4,044	36,329,730	.0285	1,035,400	88.3	1,081,500	90,412	53,918
Centerville	19	264,129	.090	23,772	95.4		1,996*	10,132
Charlotte	199	4,283,353	.0123	52,685	92.0	3,025	23,409	12,702
Cherryfield	771	5,788,280	.0215	124,448	100.6		54,193	53,120
Codyville Plantation	45	508,597	.034	17,293	102.9		44*	21,944
Columbia	162	2,952,050	.017	50,185	83.9		3,448	26,233
Columbia Falls	367	7,089,900	.0625	44,432	90.4		2,507	28,017
Cooper	88	1,471,865	.02940	43,273	96.4		20,264	11,398
Crawford	74	734,870	.027	19,841	99.7		18,447	17,734
Cutler	588	1,398,427	.056	78,312	92.3		3,008	22,837
Danforth	794	1,124,762	.0753	84,695	84.3	(a)	(a)	(a)
Deblois	20	794,084	.0576	45,834	99.6	1,774	25,371	6,995
Dennysville	278	1,543,640	.02	30,953	109.3		8,405	17,453
East Machias	1,057	4,647,355	.031	144,067	97.0		4,332	21,521
Eastport	1,989	18,249,692	.022	401,493	113.7	1,264,000	35,061*	33,386
Grand Lake Stream Plantation	186	5,215,940	.010	52,159	107.9		18,109	27,573
Harrington	553	4,025,866	.026	104,673	89.5		17,696	2,066
Jonesboro	448	1,785,211	.0416	74,265	95.5		64,553	11,755
Jonesport	1,326	9,797,356	.0234	229,258	98.1	61,766	68,006	33,717
Lubec	1,949	13,613,340	.0185	251,847	99.2	2,772	102,293	44,811
Machias	2,441	14,425,370	.0275	396,698	94.4	313,200	136,651	14,178
Machiasport	887	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Marshfield	227	3,577,305	.0128	45,790	87.9	3,700	26,025	2,982
Meddybemps	76	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Milbridge	1,154	10,649,700	.019	202,344	97.6	18,778	15,051*	46,327
Northfield	57	1,264,598	.039	49,320	99.2		16,449	1,948
Pembroke	700	4,409,250	.023	101,413	90.2	4,044	28,368	15,840
Perry	878	6,287,731	.0155	97,470	90.9		57,696	9,655
No. 14 Plantation	29	988,391	.032	31,629	93.9		7,387	12,474
No. 21 Plantation	83	996,540	.036	35,875	98.6		25,047	13,144
Princeton	956	12,235,929	.0094	115,018	93.8	200	28,129*	91,367

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Robbinston	396	3,135,670	.020	62,713	94.8	518	6,744	19,335
Roque Bluffs	153	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Steuben	697	10,732,030	.015	160,980	86.3	91,200	47,865	23,224
Talmadge	25	761,993	.014	10,668	98.2		5,961	8,197
Topsfield	(a)	1,266,840	.024	30,404	96.3		7,520	14,554
Vanceboro	263	694,332	.075	52,075	93.4		15,582	13,325
Waite	70	861,384	.028	23,863	95.8		21,733	9,572
Wesley	110	349,102	.103	35,958	98.1		27,306	16,931
Whiting	269	3,531,707	.014	49,444	95.4		2,072	4,540
Whitneyville	155	211,984	.154	32,646	93.1		23,041	30

YORK COUNTY

Acton	697	\$ 20,264,535	.021	\$ 425,555	96.4	\$ 18,351	\$ 77,710	\$ 14,715
Alfred	1,211	9,381,429	.032	300,206	97.4		13,570	84,855
Arundel	1,322	11,151,606	.0233	259,834	89.9	819,000	118,162	45,689
Berwick	3,136	34,761,590	.0182	632,661	99.8	600,485	11,306	80,923
Biddeford	19,983	172,363,170	.023	3,964,353	99.2	4,900,000	175,600	472,377
Buxton	3,135	26,657,490	.027	719,752	99.6		38,175	116,511
Cornish	839	11,721,633	.011	129,204	99.3		4,405	47,565
Dayton	546	7,983,765	.029	231,529	110.0	360,000	21,015	55,693
Eliot	3,497	26,767,047	.0265	710,824	99.2	9,233	38,529	110,309
Hollis	1,560	13,314,260	.0335	446,028	96.2		37,612	78,331
Kennebunk	5,646	56,265,470	.037	2,081,822	96.4		148,377	369,663
Kennebunkport	2,160	86,857,310	.0172	1,493,946	100.8	654,000	27,654	182,711
Kittery	11,028	54,247,100	.0345	1,871,525	94.7	510,000	88,030	9,076
Lebanon	1,983	12,210,495	.033	404,940	81.1		29,474	100,073
Limerick	963	3,125,632	.096	300,061	87.4	40,796	66,007	99,190
Limington	1,066	19,861,800	.011	218,480	91.5		22,821	96,155
Lyman	864	22,425,260	.013	291,528	95.6		18,432	125,425
Newfield	458	2,356,208	.091	214,417	96.6		6,231	6,767
North Berwick	2,224	23,507,226	.02075	487,775	97.0	7,000	23,844	108,324

YORK COUNTY - Continued

Municipality	Population 1970 Census	1977 TAX			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Old Orchard Beach	5,404	105,119,800	.023	2,417,755	95.4	2,267,707	19,366	207,547*
Parsonsfield	971	14,422,733	.016	230,764	93.2		19,545	67,647
Saco	11,678	76,242,330	.04030	3,072,566	96.7	2,241,379	238,228	80,279
Sanford	15,812	114,266,510	.0287	3,279,456	95.2	1,460,000	357,805	276,722
Shapleigh	559	21,845,814	.02350	513,377	93.3		35,773	76,704
South Berwick	3,488	13,917,230	.0435	605,407	102.8	179,963	38,789	227,544
Waterboro	1,208	17,186,726	.038	653,096	100.2	28,000	56,597	146,764
Wells (Ogunquit Village Corp.) . . .	4,448	169,758,233	(b)	2,962,728	97.4	2,738,500	224,237	248,746
York	5,690	187,395,000	.163	3,054,539	95.2	472,845	175,667	488,254

- (a) Information not available * Denotes red figure.
 (b) Denotes Town of Wells rate of .01621 and Ogunquit Village Corp. rate of .02036

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

AT DECEMBER 31, 1977

ASSETS

County	CASH AND INVESTMENTS			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Trust and/or Special Revenue Funds	Equity and/or Probate Accounts				
Androscoggin	\$ 60,205	\$ 147,673	\$ 12,044	\$	\$409,381	\$ 115,000	\$ 744,303
Aroostook	407,087	177,720	2,811	229,163	171,702		988,483
Cumberland	9,314	267,434	22,887		68,920	3,260,000	3,628,555
Franklin	402,902	189,726	3,106	52,883	15,005	45,000	708,622
Hancock	216,133	332,743	6,607	12,472	159,911	200,000	927,866
Kennebec	300,525	71,637	19,060	82	86,686		477,990
Knox	57,574	158,368	2,591	4,073	48,034	240,000	510,640
Lincoln	183,059	459,904	15,635	13,698	1,345	250,000	923,641
Oxford	192,257	239,296	2,914	34,881	85,984		555,332
Penobscot							(a)
Piscataquis	132,275	68,652	19,968	91,235	35,941		348,071
Sagadahoc	107,897	97,461	11,071		20,702		237,131
Somerset	299,917	175,058	9,711	130,266	74,065		689,017
Waldo	159,878	161,333	8,498	3,260			332,969
Washington	283,426	260,003	3,062	111,868	2,497	10,000	670,856
York	5,109	335,528	17,422	154,519	103,037	95,000	710,615

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	\$502,401	\$ 115,000	\$ 12,044	\$ 629,445	\$	\$ 114,858	\$ 744,303
Aroostook	386,150		2,811	388,961	546,317	53,205	988,483
Cumberland	357,464	3,260,000	22,887	3,640,351		11,796*	3,628,555
Franklin	156,121	45,000	3,106	204,227	271,718	232,677	708,622
Hancock	530,435	200,000	6,607	737,042	93,048	97,776	927,866
Kennebec	134,509		19,060	153,569	7,844	316,577	477,990
Knox	184,740	240,000	2,591	427,331	40,669	42,640	510,640
Lincoln	510,534	250,000	15,635	776,169	33,566	113,906	923,641
Oxford	247,204		2,914	250,118	161,322	143,892	555,332
Penobscot							(a)
Piscataquis	114,279		18,205	132,484	214,603	984	348,071
Sagadahoc	148,057		11,071	159,128		78,003	237,131
Somerset	281,633		9,711	291,344	253,266	144,407	689,017
Waldo	195,333		8,498	203,831	23,644	105,494	332,969
Washington	207,281	10,000	3,062	220,343	292,075	158,438	670,856
York	549,057	95,000	17,422	661,479	11,642	37,494	710,615

* Denotes Deficit

(a) Audit Not Completed

