

7-30-1988

# Annual Report Unorganized Territories Fiscal Year Ended June 30, 1988

Maine State Auditor's Office

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**STATE OF MAINE  
ANNUAL REPORT  
UNORGANIZED TERRITORIES  
FISCAL YEAR ENDED  
JUNE 30, 1988**



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Dear Citizen/Taxpayer of the Unorganized Territories:

This report has been compiled to provide you with valuable data of various school agencies and county administrations, your legislative delegations, school administrators and excise tax collectors. Each state and county agency has submitted reports which may prove to be informative to you.

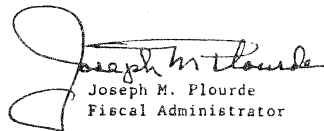
This year's annual report reflects some changes which will more clearly reflect how, why and where your tax revenue has been utilized.

Each county report presented this year contains a budget versus actual exhibit. This shows a comparative analysis between the forecasted estimated figures (budget) and the actual revenues and expenditures.

In the current year, a major finding was uncovered where the state, for years, was supposed to be funding the employer's share of retirement charges for teachers in the Unorganized Territory. (Title 5, Section 17156). This situation was presented and discussed with the governor's financial officials who willingly agreed to support the oversight and compensate the Unorganized Territory Educational and Service Fund. This amounted to several hundred thousand dollars.

In another area, where, in 1987, the law provided for all school administrative units to receive a 5% minimum state allocation subsidy. This was denied the Unorganized Territory under the premise that the school department was not covered under the definition of a school administrative unit. Legislation, in 1988, was submitted (L.D.1004) correcting the inequity of law by establishing the following: "Any minimum subsidy shall be calculated as if the Unorganized Territory were a School Administrative Unit." This also was never enacted. The allocation would have generated a half million dollars over a three year period. Needless to say that I'm still attempting to get the school department to be treated as a School Administrative Unit.

I wish, in closing, to thank all the state and county staffs for their time and labor in providing materials for this report. Also, I am inviting any citizen/taxpayer, who may have any suggestions for changes or additions in the report, to please feel free to contact the fiscal administrator and if feasible the suggestion will be incorporated in future reports.

  
Joseph M. Plourde  
Fiscal Administrator

June 30, 1988

**STATE AGENCIES INFORMATION**

**Department of Audit:**

Joseph Plourde  
Fiscal Administrator  
Key Bank Plaza  
State House Station #66  
Augusta, Maine 04333-0066  
Telephone - (207) 289-2201

**Department of Conservation:**

Fire Control Division  
Thomas Parent, State Supervisor  
Harlow Building  
State House Station #22  
Augusta, Maine 04333  
Telephone - (207) 289-2791

Land Use Regulation Commission  
David Boulter, Director  
Harlow Building  
State House Station #22  
Augusta, Maine 04333  
Telephone - (207) 289-2631

**Department of Education:**

Education Unorganized Territories  
Richard Adams, Director  
Education Building  
State House Station #23  
Augusta, Maine 04333  
Telephone - (207) 289-5909 or 5911

**Department of Human Services:**

Special Services/Emergency Assistance  
Richard Morrow, Director  
21 State Street  
State House Station #11  
Augusta, Maine 04333  
Telephone - (207) 289-3691

**Bureau of Taxation:**

Property Tax Division  
George A. Mayo, Director  
Ruel B. Orff - Supervisor  
Unorganized Territory  
State Office Building  
State House Station #24  
Augusta, Maine 04333  
Telephone - (207) 289-2011

**DEPARTMENT OF CONSERVATION**

**BUREAU OF FORESTRY**

**DIVISION OF FIRE CONTROL**

The Division of Fire Control in the Bureau of Forestry, is responsible for forest fire protection activities in the unorganized territory. The only costs recovered through the unorganized territory tax is for fifty percent of the actual out-of-pocket expenses i.e. citizen firefighter's wages and expenses, and rental of equipment (bulldozers etc.) for fire suppression within the unorganized territory. The Division of Fire Control personnel and equipment used on these fires are not billed but rather are funded through other sources. In the current year, a total of 82 fires occurred in the unorganized territory of which 68 had a reimbursable direct cost. The following schedule identifies the forest fires by county, Townships, fire code and direct cost expenditures.

CONSERVATION - FOREST FIRE CONTROL  
 ANALYSIS OF FOREST FIGHTING EXPENDITURES  
 Fiscal Year Ended June 30, 1988

	<u>Townships</u>	<u>Locations</u>	<u>Expenditures</u>
Aroostook County:	T7 R4	Bangor/Aroostook	\$ 388.70
	R8 R4	" "	583.06
	T9 R4	" "	194.36
	T9 R5	State of Maine	60.65
	T11 R10	International Paper	496.75
	T7 R3	Bangor/Aroostook	641.21
	T14 R14	Irving	247.40
	T2 R4	McPherson	187.92
	Sliver Ridge	John/Earl	91.20
	TA R5	Prentiss	844.75
	T2 R4	Champion	4,598.17
	Sliver Ridge	Public Lands	1,898.24
	R4 R3	P&C; Diamond	1,607.35
	Silver Ridge	Unknown	227.46
	Benedicta	P&C; Morgan	96.70
	T7 R7	GNP	304.50
	T14 R14	Irving	100.60
	T19 R12	Seven Island	7,013.62
	T17 R12	Irving	145.52
	T18 R12	Van Buren	1,310.34
	T7 R4	Huber Corp.	460.37
	T11 R9	Seven Islands	1,269.79
	R11 R4	State of Maine	154.01
	T12 R8	Great Northern	62.40
	T15 R8	" "	31.80
	R13 R5	" "	<u>3,252.96</u>
			<u>26,269.83</u>
Franklin County:	Wyman	Robert Irish	121.50
	Chain of Ponds	International	<u>311.65</u>
			<u>433.15</u>
Hancock County:	T35 MD	Champion	4,016.09
	T29 MD	"	1,742.69
	T28 MD	"	7,001.96
	T34 MD	"	21.18
	T4 MD	Passamaquoddy	967.05
	Indian	"	<u>271.32</u>
			<u>14,020.29</u>

	<u>Townships</u>	<u>Locations</u>	<u>Expenditures</u>
Oxford County:			
	Township C	Seven Islands	\$ 78.57
	Andover West		
	Surplus	State of Maine	235.40
	Albany	G. Kimball	139.00
			<u>452.97</u>
Penobscot County:			
	Kingman	Medina/Stephen	380.02
	T3 Indian P.	Great Northern	1,776.05
	T2 R9	" "	580.44
	T4 Indian P.	" "	4,804.24
	T1 R8	" "	93.60
	TA R8 & 9	" "	100.00
	T3 Indian P.	" "	194.39
	T2 R8	Cassidy Heirs	277.75
	"	International	273.58
	Grindstone	Webber	400.27
	Indian	Great Northern	288.58
	T2 R9	Weymouth Aires	950.09
	TA R8 & 9	Great Northern	142.60
	T2 R8	International	235.25
	Indian	G. Howe	390.74
	Indian	Passamaquoddy	267.44
	T1 R7	State of Maine	144.25
	T8 R8	Great Northern	1,062.72
	T7 R7	" "	1,408.20
	T7 R6	" "	616.56
	T4 R7	Prentiss	271.35
	Hersey	Bangor/Aroostook	127.97
	T7 R7	Huber Corp.	8.20
	T7 R8	" "	1,683.13
	T3 R7	Godsoe Heirs	383.35
	T6 R7	Huber Corp.	880.16
	T3 R7	Sherman Lumber	500.24
	T4 R8	Great Northern	297.55
	T6 R8	Penobscot	242.35
	T7 R8	State of Maine	1,525.79
	T5 R7	P7C	4,574.99
	T7 R9	Huber Corp.	216.55
	T8 R7	Prentiss	2,137.06
			<u>27,235.46</u>
Piscataquis County:			
	T2 R10	Great Northern	914.00
	T3 R10	Baxter State	2,168.23
	TA R10	Cassidy Estates	682.16
	T1 R9	Great Northern	917.12
	T1 R10	" "	588.57
	T2 R10	" "	129.23
	T1 R9	" "	45.80
	TA R11	Prentiss	85.23
	Rainbow	Great Northern	64.20
	Lily Bay	Scott Paper Co.	195.10
	Tx R14	Prentiss	121.00
	Bowdoin		
	College Grant	Scott Paper Co.	499.20



Piscataquis County (Cont'd.):	<u>Townships</u>	<u>Locations</u>	<u>Expenditures</u>
	Big Squaw	Scott Paper Co.	\$ 56.62
	T4 R13	Great Northern	776.17
	Lily Bay	Mrs. Alfred	1,055.65
	T2 R12	Great Northern	223.94
	Rainbow	" "	287.63
	T2 R12	Cassidy Estates	374.00
	Elliotsville	State of Maine	257.15
	TA R11	Cassidy Estates	137.85
	TB R11	Prentiss	57.00
	T4 R14	Great Northern	64.08
	T6 R14	" "	142.50
	T4 R14	" "	292.22
	T10 R12	" "	11,196.50
	T9 R10	" "	95.36
	T8 R11	Seven Islands	273.15
	T10 R13	International	133.20
			<u>21,832.86</u>

Somerset County:

	Long Pond		156.25
	Plymouth	Great Northern	1,068.60
	Russell Pond	" "	130.00
	Tomhegan	Rollins	109.75
	Attean	Lowell Blake	533.52
	Rockwood	Scott Paper Co.	25.14
	T6 R15	Unknown	334.35
	West Middlesex	Scott Paper Co.	379.40
	Mayfield	" " "	80.40
	King & Bartlett	International	152.06
	Lexington	Chris Short	513.66
	Flagstaff	Scott Paper Co.	442.19
	Lexington	Jeff Harrison	474.15
			<u>4,399.47</u>

Washington County:

	Trescott	Champion	71.00
	T29 MD	"	21,954.63
	Trescott	"	900.40
	T19 MD	N.E. Blueberry	456.60
	T37 MD	Champion	113.00
	T29 MD	"	290.48
	T27 ED	Georgia Pacific	1,156.80
	T30 MD	Champion	204.93
	T36 MD	"	2,713.98
	T30 MD	"	436.67
	T26 MD	Georgia Pacific	54,473.56
	T30 MD	Champion	289.37
	T29 MD	"	1,530.92
	T1 R3	Georgia Pacific	1,397.68
	T6 R1	" "	1,184.38
	T9 R4	" "	524.05
	T1 R3	Canadian Pacific	656.90
	T1 R2	Georgia Pacific	201.85
	Indian	Champion	501.16
	T1 R3	Georgia Pacific	905.87
	T8 R4	Webber	511.32

	<u>Townships</u>	<u>Locations</u>	<u>Expenditures</u>
Washington County (Cont'd.):	T6 R1	Georgia Pacific	\$ 459.91
	T1 R3	" "	<u>447.70</u>
			<u>91,383.16</u>
Total			186,027.19
State Share Per Title 12 Section 9205A			<u>93,013.60</u>
Total Charged to unorganized Territory Fund			\$ <u>93,013.60</u>

DEPARTMENT OF EDUCATIONAL AND CULTURAL SERVICES

BUREAU OF SCHOOL MANAGEMENT

DIVISION OF SCHOOL OPERATIONS

The Division of School Operations, Bureau of School Management, Department of Educational and Cultural Services, serves as the administrative unit responsible for education and related services for students residing in the Unorganized Territory of Maine.

Richard C. Adams services as Director of the Division. His administrative staff consists of an accountant, Susan W. Beach, and a secretary, Glee E. Brann. The Division is responsible for seven State-operated schools, namely:

Brookton Elementary School  
Brookton, ME 04413  
Telephone: (207) 488-2615  
Principal: Joseph R. Costa  
Enrollment: 30

Connor Consolidated School  
RFD #4, P.O. Box 1700  
Caribou, ME 04736  
Telephone: (207) 496-4521  
Principal: Steven A. Anderson  
Enrollment: 39

Edmunds Consolidated School  
Dennysville, ME 04628  
Telephone: (207) 726-4478  
Principal: Howard McFadden  
Enrollment: 117

Kingman Elementary School  
Kingman, ME 04451  
Telephone: (207) 765-2500  
Principal: Joseph R. Costa  
Enrollment: 30

Patrick Therriault School  
Sinclair, ME 04779  
Telephone: (207) 543-7553  
Principal: Claudette P. Beaulieu  
Enrollment: 33

Blaine School  
Rockwood, ME 04478  
Telephone: (207) 534-7779  
Head Teacher: Kathryn Buzzell  
Enrollment: 14

Benedicta Elementary School  
Benedicta, ME 04733  
Telephone: (207) 365-4578  
Principal: Joseph R. Costa  
Enrollment: 57

The staff on the E.U.T. payroll necessary to operate these seven schools consists of: 4 principals; 27 teachers; 8 teacher-aides; 19 bus drivers; 6 janitor/bus drivers; 7 cooks; 3 part-time secretaries.

The Division owns and operates 23 school busses and subcontracts with approximately 30 private conveyors to transport students from remote areas to either local educational agencies or to a designated school bus stop.

Tuition students numbering nearly 1,100 (elementary and secondary) are transported to 39 different local educational agencies within proximity of their places of residence.

The Division is responsible for its own payroll and all personnel records as well as for processing all expenditures involved in the E.U.T. system.

**DEPARTMENT OF HUMAN SERVICES**  
**BUREAU OF INCOME MAINTENANCE**  
**DIVISION OF SPECIAL SERVICES/EMERGENCY ASSISTANCE**

The Division of Special Services, Bureau of Income Maintenance, Department of Human Services, serves as the administrative unit responsible for general assistance grants to eligible persons in the Unorganized Territory of Maine.

Under Title 22, Section 4312, M.R.S.A., the Special Services unit enforces the requirements of this statute, which are:

1. Residents of the unorganized territory shall be eligible for general assistance in the same manner as provided in Chapter 1161.
2. The commissioner shall establish standards of eligibility for the unorganized territory and shall have the same responsibilities as apply to overseers in a municipality.
3. The commissioner appoints agents or contracts with municipalities to administer the general assistance program within the unorganized territory.

General assistance can only provide for basic necessities as defined by statute and these are: Food, shelter, clothing, fuel oil, electricity, non-elective medical surgery as recommended by a physician, a telephone where necessary for medical reasons and any other commodity or service determined essential.

It is the responsibility of the agent or municipality to insure that these residents who are eligible for general assistance are granted that assistance upon application.

The Division of Special Services currently employ eleven (11) agents who administer general assistance in the unorganized territory; namely:

AGENT

TOWNSHIP(s)

Linwood Batchelder  
P.O. Box 54  
Burlington, Maine 04417  
Telephone: 732-4690

Grand Falls  
Mattamiscontis

Robert Sessions  
Rt. #1, Box 1665  
Norway, Maine 04268  
Telephone: 743-2197

Albany  
Mason

Walter Havey  
RFD #1, Box 1730  
Bingham, Maine 04920  
Telephone: 672-3793

Concord

Joyce Hoyt  
RFD #2  
Bryant Pond, Maine 04219  
Telephone: 665-2716

Milton

<u>AGENT</u>	<u>TOWNSHIP(s)</u>
Marie Jean Picard P.O. Box 58 Sinclair, Maine 04779 Telephone: 543-6233	T17 R4 (Sinclair) T17 R5 (Guerette)
Rae Ann Oakes Dennison Point Road Box 333-HCR 69 Cutler, Maine 04626 Telephone: 259-4476 (Home) 259-8285 (Work)	Edmunds Marion Trescott Township 14
Kenneth Polk RFD #1 Princeton, Maine 04668 Telephone: 796-2202	Township 21
Jacquelyn Roach Kingman, Maine 04451 Telephone: 765-2500 (Home) 765-2005 (School) 448-2929 (Camp)	Molunkus Kingman Benedicta
Frances Speed P.O. Box 86 Bradford, Maine 04410 Telephone: 327-2121	Orneville
Judy Thompson HC 82 - Box 39 Brookton, Maine 04413 Telephone: 448-2846	Brookton
Coral Grass Box 74 Lambert Lake, Maine 04454 Telephone: 788-3917	Lambert Lake

The following is a breakdown of expenditures incurred for fiscal year ending June, 1988:

<u>ADMINISTERED</u>	<u>GRANTS</u>	<u>FEES</u>	<u>TOTAL</u>
Agents	\$161,080.74	\$27,367.57	\$188,448.31
Municipalities	22,658.70		22,658.70
State (Migrant)	<u>35,909.86</u>	_____	<u>35,909.86</u>
TOTAL	<u>\$219,649.30</u>	<u>\$27,367.57</u>	\$247,016.87
State's Share Per Title 22 Section 4311			<u>63,288.42</u>
Unorganized Territory Share			<u>\$183,728.45</u>

DEPARTMENT OF FINANCE

BUREAU OF TAXATION

PROPERTY TAX ADMINISTRATION

The Unorganized Territory Tax District includes 419 townships and a number of coastal islands. The procedures for assessments and collections of property taxes are much the same as that of an organized municipality. The services provided are the same as those of most small rural organized municipalities and the property tax collected is used only to pay for services provided by state and county government in the Unorganized Territory.

The Property Tax Division of the Bureau of Taxation currently maintains approximately 18,000 accounts for tax purposes in the Unorganized Territory. Of these 18,000 accounts 11,500 have buildings which our field force inspects every 4 years (an average of 2800 per year) also, 640 tax maps are maintained. Although these tax maps are available for public inspection, the Bureau does not have the capability of reproducing these maps. Anyone wanting copies should contact the Maine State Archives, Cultural Building, Station 84, Augusta, Maine 04333. (Tel. 289-5790). There is a fee charged for copies of all maps.

Some taxpayers may have noticed adjustments in their assessed values from year to year. These adjustments are necessary to ensure that our assessments treat all taxpayers equally in relation to the estimated market value. Also, Maine property tax law requires all property, with the exception of land classified under the Maine Tree Growth Tax Law, and Farm and Open Space to be assessed at a minimum of 70% of the estimated market value.

The following is a breakdown of the assessed values as of April 1, 1987, the tax rate and total tax raised by county.

	ASSESSED VALUE LAND, BUILDING & PERSONAL PROPERTY	1987 TAX RATE	1987 TAX
Aroostook	\$203,340,021	.00778	\$1,581,986
Franklin	46,163,792	.01063	490,722
Hancock	31,516,499	.00577	181,850
Kennebec	1,160,366	.00604	7,008
Knox	3,238,853	.00604	19,563
Lincoln	2,702,188	.00605	16,348
Oxford	40,849,871	.01140	465,688
Penobscot	87,487,121	.00806	705,147
Piscataquis	234,249,130	.00796	1,864,624
Somerset	197,555,508	.00864	1,706,879
Waldo	250,580	.00640	1,604
Washington	<u>67,190,389</u>	.01239	<u>832,488</u>
TOTAL	<u>\$915,704,318</u>		<u>\$7,873,907</u>

**BUDGET SUMMARY**

**FISCAL YEAR JULY 1, 1987 TO JUNE 30, 1988**

STATE SERVICES

Department of Education - Education in the Unorganized Territory	\$4,360,544
Bureau of Taxation - Property Tax Division	368,269
Department of Human Services - General Assistance	220,527
Department of Conservation - Forest Fire	60,730
Department of Audit - Municipal Division Fiscal Administrator	3,000 <u>79,501</u>
<b>TOTAL</b>	<b>\$5,092,571</b>

COUNTY

<u>COUNTY</u>	<u>COUNTY TAX</u>	<u>COUNTY SERVICES</u>	<u>TOTAL</u>
Arcostock	\$ 311,215	\$ 232,977	\$544,192
Franklin	52,002	200,690	252,692
Hancock	24,113		24,113
Kennebec	1,206		1,206
Knox	3,374		3,374
Lincoln	2,835		2,835
Oxford	36,540	221,070	257,610
Penobscot	92,603	177,962	270,565
Piscataquis	340,626	329,773	670,399
Somerset	225,153	466,744	691,897
Waldo	350		350
Washington	<u>126,986</u>	<u>364,899</u>	<u>491,885</u>
<b>TOTAL</b>	<b><u>1,217,003</u></b>	<b><u>1,994,115</u></b>	<b><u>3,211,118</u></b>
<b>OVERLAY</b>			<u>141,107</u>
<b>TOTAL REQUIREMENTS</b>			<b>8,444,796</b>
<b>LESS OTHER CREDITS:</b>			
Education Revenue			258,000
Other Revenues			<u>312,889</u>
<b>TOTAL OTHER CREDITS</b>			<u>570,889</u>
<b>TOTAL PROPERTY TAX RAISED</b>			<b><u>\$7,873,907</u></b>

**COUNTY INFORMATION**

**Aroostook**  
P.O. Box 846  
Caribou, Maine 04736  
Telephone: (207) 493-3318

**Franklin**  
Main Street  
Farmington, Maine 04938  
Telephone: (207) 778-6614

**Hancock**  
60 State Street  
Ellsworth, Maine 04605  
Telephone: (207) 667-9542

**Kennebec**  
95 State Street  
Augusta, Maine 04330  
Telephone: (207) 622-0971

**Oxford**  
26 Western Avenue  
South Paris, Maine 04281  
Telephone: (207) 743-6359

**Penobscot**  
97 Hammond Street  
Bangor, Maine 04401  
Telephone: (207) 942-8535

**Piscataquis**  
Dover-Foxcroft, Maine 04426  
Telephone: (207) 564-2161

**Somerset**  
Court Street  
Skowhegan, Maine 04976  
Telephone: (207) 474-9861

**Washington**  
P.O. Box 297  
Machias, Maine 04654  
Telephone: (207) 255-3127

**Commissioners** - John D. McElwee, Esq. Chariman  
- Paul Adams  
- Norman L. Fournier  
**Administrator** - Roland Martin  
**Treasurer** - James McBreairty

**Commissioners** - Stephen Bean, Chairman  
- Gary T. McGrane  
- Stanton Yeaton  
**County Clerk** - Marie Andrews  
**Treasurer** - William Woodside

**Commissioners** - Eugene L. Churchill, Chairman  
- Walter Bunker  
- John E. Jordan, Jr.  
**County Clerk** - Eugenia Labelle  
**Treasurer** - Barbara Frost

**Commissioners** - Nancy G. Rines, Chairperson  
- George Jabar, II, Esq.  
- Wes Kieltyka  
**County Clerk** - Carole Obery  
**Treasurer** - Dorothy Dodge

**Commissioners** - Albert S. Carey, Chairman  
- Reginald Cuay  
- Norman Ferguson, Jr.  
**County Clerk** - Carole Mahoney  
**Treasurer** - William Perkins

**Commissioners** - Richard D. Blanchard, Chairman  
- Peter K. Baldacci  
- Thomas Davis  
**County Clerk** - Katherine Walker  
**Treasurer** - Irene Burke

**Commissioners** - Eben DeWitt, Chariman  
- Gordon Andrews  
- Joseph Morin  
**County Clerk** - Carolyn Doore  
**Treasurer** - Phillip Warren

**Commissioners** - Charles Carpenter, Chairman  
- Joseph Bowman  
- Gerald Strickland  
**County Clerk** - Cynthia Pomerleau  
**Treasurer** - Ruth Ann Poland

**Commissioners** - Donald M. Grant, Chairman  
- Thomas Brennan  
- Robert J. Gillis, Jr.  
**County Clerk** - Ilze Baldois  
**Treasurer** - David H. Frank



## COUNTY REPORTS

The County Commissioners act as administrative officers to carry out the services required as designated according to Title 30, Section 5901, M.R.S.A. for unorganized Townships. These include the following areas:

- 1 - Fire Protection - Fire protection other than forest fires.
- 2 - Dumps - Public dumps.
- 3 - Roads and Bridges - Construction, repair and maintenance, including snow removal.
- 4 - Polling Places - Establishment of polling places.
- 5 - Other Services - Provide any other services which a Municipality may provide for its inhabitants and which is not provided by the State.
- 6 - Administrative Services - Coordination of services provided, payment of expenses and administration of the County unorganized territory fund.

**COUNTY OF AROOSTOOK**

**UNORGANIZED TERRITORY ANNUAL REPORT**

The Aroostook County Commissioners are the local governing board for the one hundred six unorganized areas located in Aroostook County. Although the territory is extremely large, the population numbers approximately 1,454 permanent residents. The County provides the normal municipal services as compared to an organized municipality with the exception of education, welfare and forest fire protection which is provided by State agencies. The following reports outline the financial status for the County as of June 30, 1988.

COUNTY OF AROOSTOOK

UNORGANIZED TERRITORY

BALANCE SHEET

Fiscal Year Ended June 30, 1988

ASSETS

Cash	\$183,017
Prepaid Expenses	<u>8,700</u>
TOTAL	<u>\$191,717</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Deferred Revenues	\$ 49,527
Accounts Payable	<u>37,133</u>
Total Liabilities	<u>86,660</u>
Fund Equity:	
Designated - Contingent	20,775
- Equipment Reserve	5,482
Undesignated	<u>78,800</u>
Total Fund Equity	<u>105,057</u>
TOTAL	<u>\$191,717</u>

COUNTY OF AROOSTOOK

UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxation -			
Property	\$232,977	\$232,977	
Excise	60,000	86,312	26,312
State of Maine -			
Local Road Assistance	151,500	151,500	
Snowmobile	8,800	11,634	2,834
Other -			
Investment Income	10,000	14,734	4,734
Miscellaneous		273	273
Reserves		2,507	2,507
TOTAL REVENUES	<u>463,277</u>	<u>499,937</u>	<u>36,660</u>
EXPENDITURES:			
Road and Bridges	174,000	178,293	( 4,293)
Snow Removal	168,962	180,321	( 11,359)
Dumps	63,550	67,333	( 3,783)
Fire Protection	30,973	27,471	3,502
Cemeteries	375	770	( 395)
Ambulance Service	17,345	16,185	1,160
Street Lights	8,700	7,995	705
Snowmobile Trails	25,942	25,468	474
Polling Places	1,630	1,564	66
Recreation	16,650	8,700	7,950
Senior Citizens	6,900	3,597	3,303
Long Lake Water Association	750	500	250
Administration	25,500	25,500	
Waste Water		270	( 270)
TOTAL EXPENDITURES	<u>541,277</u>	<u>543,967</u>	( 2,690)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$ <u>78,000</u> )	( 44,030)	<u>\$33,970</u>
FUND EQUITY - January 1, 1987		<u>149,087</u>	
FUND EQUITY - June 30, 1988		<u>\$105,057</u>	

COUNTY OF AROOSTOOK  
EXPENDITURES BY TOWNSHIP  
Fiscal Year Ended June 30, 1988

T17 R5 (Guerrette):	
Snow Removal	\$ 16,846
Ambulance	3,191
Recreation	3,007
Senior Citizens	<u>79</u>
	<u>23,123</u>
T17 R4 (Sinclair):	
Snow Removal	2,019
Dumps	45,281
Fire Protection	14,324
Ambulance	3,155
Street Lights	7,459
Snowmobile Trails	25,468
Polling Places	496
Recreation	3,097
Senior Citizens Building	<u>3,518</u>
	<u>104,817</u>
T17 R3:	
Dumps	1,350
Fire Protection	1,600
Ambulance	<u>882</u>
	<u>3,832</u>
T16 R4 (Madawaska Lake):	
Snow Removal	3,477
Dumps	3,557
Fire Protection	957
Polling Places	<u>344</u>
	<u>8,335</u>
T15 R6:	
Dumps	648
Fire Protection	1,330
Ambulance	<u>718</u>
	<u>2,696</u>
T14 R7:	
Dump	<u>814</u>
Connor:	
Snow Removal	66,494
Dumps	7,990
Fire Protection	3,973
Ambulance	3,509
Recreation	2,596
Polling Places	<u>468</u>
	<u>85,030</u>

T12 R8:		
Ambulance		\$ <u>3,000</u>
T9 R5:		
Snow Removal		<u>14,182</u>
T8 R4:		
Fire Protection		<u>1,000</u>
TD R2:		
Snow Removal		<u>2,500</u>
TC R2:		
Fire Protection		<u>500</u>
T3 R2:		
Dumps		<u>32</u>
T2 R5 (Silver Ridge):		
Snow Removal		9,274
Dumps		2,478
Fire Protection		1,623
Ambulance		871
Cemetery		<u>770</u>
		<u>15,016</u>
T2 R5 (Benedicta):		
Snow Removal		23,048
Dumps		2,433
Fire Protection		2,164
Ambulance		859
Street Lights		536
Polling Place		<u>256</u>
		<u>29,296</u>
T1 R5:		
Snow Removal		<u>25,475</u>
TA R5:		
Snow Removal		17,006
Dumps		<u>2,750</u>
		<u>19,756</u>
Various Townships:		
Road Repairs		178,293
Miscellaneous		<u>770</u>
		<u>179,063</u>
Administration		<u>25,500</u>
Total Expenditures		<u>\$543,967</u>

**COUNTY OF FRANKLIN**

**UNORGANIZED TERRITORY ANNUAL REPORT**

The Franklin County Commissioners are the local governing board for twenty-six unorganized areas located in Franklin County. Those areas requiring the largest percent of services are Freeman, Salem, Washington, Perkins, Langtown, T.6 North of Weld, and Coburn Gore. Those services include summer and winter road maintenance, public services, and fire protection. Public services include anything from providing landfill areas to ambulance services. The County maintains all fiscal records and subcontracts for the unorganized areas. The Commissioners duties are anything from being road agents to a sounding board for the taxpayers of those areas. Franklin County's unorganized territory budget for 1987/88, 18 month budget, was in the amount of \$317,540.00. The funds are appropriated by the State Legislature through the Municipal Cost Component; the Department of Transportation by means of block grants for roads; vehicle/boat excise taxes collected and utilization of excess surplus.

COUNTY OF FRANKLIN  
UNORGANIZED TERRITORY  
BALANCE SHEET

Fiscal Year Ended June 30, 1988

ASSETS

Cash in Bank	\$ 94,994.11
Accounts Receivable - Flood Damage	22,414.62
Due from General Fund	<u>452.66</u>
TOTAL	<u>\$117,861.39</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	\$ 14,810.75
Due to Highway Block Grant	<u>2.35</u>
Total Liabilities	<u>14,813.10</u>
Fund Balance:	
Designated for -	
Capital	3,000.00
Contingent	25,000.00
Undesignated	<u>75,048.29</u>
Total Fund Balance	<u>103,048.29</u>
TOTAL	<u>\$117,861.39</u>



COUNTY OF FRANKLIN  
UNORGANIZED TERRITORY

STATEMENT OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL

Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Transfers</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:				
Taxation -				
Property	\$200,690	\$	\$200,690	\$
Excise	22,500		39,543	17,043
Intergovernmental Revenue -				
State of Maine:				
Highway Block Grant	60,500		60,500	
Snowmobile	250		294	44
Federal:				
Appalachian Trail			4,593	4,593
Miscellaneous -				
Flood Damage			54,726	54,726
Investment Income			4,408	4,408
Other			1,338	1,338
<b>TOTAL REVENUES</b>	<u>283,940</u>		<u>366,092</u>	<u>82,152</u>
EXPENDITURES				
Road/Bridges/Snow	234,500		234,991	( 491)
Dumps	22,500		20,569	1,931
Fire Protection	18,750		12,389	6,361
Cemeteries	300	58	358	
Ambulance	7,500		5,450	2,050
Street Lights	450	95	545	
Administration	14,000	2,005	16,005	
Flood Damage			54,726	( 54,726)
Truck Reserve	1,500			1,500
Contingent	18,040	( 2,158)		15,882
<b>TOTAL EXPENDITURES</b>	<u>317,540</u>	<u>-</u>	<u>345,033</u>	<u>( 27,493)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	( \$ 33,600)		21,059	\$54,659
FUND BALANCE - January 1, 1987			<u>81,989</u>	
FUND BALANCE - June 30, 1988			<u>\$103,048</u>	

**COUNTY OF HANCOCK**

**UNORGANIZED TERRITORY ANNUAL REPORT**

The Unorganized Territories in Hancock County consist of fifteen Townships and Islands. The 1980 census report shows Central Hancock consisting of Townships #16, 22, 28, 32, 34, 35, 39, 40, and 41 with a population of 124, housing at 68 with 50 being year-round. East Hancock consists of Townships #7, 8, 9, and 10 with population of 44 and housing at 456 with 21 being year-round. Northwest Hancock consists of Townships #3 and 4 with 0 population and housing at 12, all seasonal.

Nine townships are active with the commissioners furnishing services for road and bridge repair, snowplowing, dump service, fire protection, excise tax collection, and issuing liquor license permits.

COUNTY OF HANCOCK  
UNORGANIZED TERRITORY  
BALANCE SHEET  
FISCAL YEAR ENDED JUNE 30, 1988

ASSETS

Cash

\$241,840

FUND EQUITY

Designated - Roads

\$ 12,500

Undesignated

229,340

TOTAL

\$241,840

COUNTY OF HANCOCK

UNORGANIZED TERRITORY

STATEMENT OF REVENUES, AND EXPENDITURES - BUDGET AND ACTUAL

Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
REVENUES:			
Intergovernmental Revenue -			
State of Maine:			
Excise Taxes	\$ 5,000	\$ 8,555	\$ 3,555
Highway Block Grant	10,710	16,065	5,355
Snowmobile	50	30	( 20)
Other Revenues:			
Investment Income		21,590	21,590
Miscellaneous	<u>30</u>	<u>130</u>	<u>100</u>
TOTAL REVENUES	<u>15,790</u>	<u>46,370</u>	<u>30,580</u>
EXPENDITURES:			
Roads -			
Summer	59,700	25,792	33,908
Winter	33,906	36,227	( 2,321)
Dumps	15,200	6,317	8,883
Administration	9,178	9,178	
Fire Protection	31,250		31,250
Miscellaneous	6,000	3,385	2,615
Contingent	25,000		25,000
Reserve - Martin Ridge Road	<u>12,500</u>		<u>12,500</u>
TOTAL EXPENDITURES	<u>192,734</u>	<u>80,899</u>	<u>111,835</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$176,944</u>	( 34,529)	<u>\$142,415</u>
FUND EQUITY - January 1, 1987		<u>276,369</u>	
FUND EQUITY - June 30, 1988		<u>\$241,840</u>	

COUNTY OF HANCOCK  
 UNORGANIZED TERRITORY  
 EXPENDITURES BY TOWNSHIP  
 Fiscal Year Ended June 30, 1988

T3 N.D.:	
Summer Roads	\$25,648
Winter Roads	15,902
Dumps	2
Miscellaneous	<u>83</u>
	<u>41,635</u>
T7 S.D.:	
Winter Roads	1,070
Dumps	6
Miscellaneous	<u>2,233</u>
	<u>3,309</u>
T8 S.D.:	
Summer Roads	145
Winter Roads	14,023
Dump	1,500
Miscellaneous	<u>434</u>
	<u>16,102</u>
T9 S.D.:	
Winter Roads	2,710
Dumps	300
Miscellaneous	<u>228</u>
	<u>3,238</u>
T10 S.D.:	
Dumps	300
Miscellaneous	<u>96</u>
	<u>396</u>
T22 M.D.:	
Winter Roads	2,525
Dumps	2,402
Miscellaneous	<u>248</u>
	<u>5,175</u>
Various Townships:	
Dumps	1,809
Miscellaneous	<u>57</u>
	<u>1,866</u>
Administration	<u>9,178</u>
Total	<u>\$80,899</u>

**COUNTY OF KENNEBEC**

**UNORGANIZED TERRITORY ANNUAL REPORT**

The County of Kennebec's unorganized territory consists of only one Township, Unity. The Township has a population of 37 full-time residents. The only services provided consist of maintenance, sanding and snowplowing of roads.

COUNTY OF KENNEBEC

BALANCE SHEET

Fiscal Year Ended June 30, 1988

ASSETS

Cash \$26,845

LIABILITY AND FUND EQUITY

Liability:  
Accounts Payable \$ 905

Fund Equity:  
Undesignated 25,940

TOTAL \$26,845

COUNTY OF KENNEBEC  
 SPECIAL REVENUE - UNORGANIZED TERRITORY  
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
REVENUES:			
Intergovernmental -			
State of Maine:			
Excise	\$	\$ 362	\$ 362
Highway		8,063	8,063
Other Revenue -			
Investment Income		1,847	1,847
Miscellaneous		<u>81</u>	<u>81</u>
TOTAL REVENUES		<u>10,353</u>	<u>10,353</u>
EXPENDITURES:			
Roads -			
Snowplowing	5,400	5,400	
Landfill	300	300	
Fire Protection	<u>1,195</u>	<u>1,195</u>	
TOTAL EXPENDITURES	<u>6,895</u>	<u>6,895</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$ <u>6,895</u> )	3,458	<u>\$10,353</u>
FUND BALANCE - January 1, 1987		<u>22,482</u>	
FUND BALANCE - December 31, 1988		<u>\$25,940</u>	



COUNTY OF KENNEBEC  
EXPENDITURES BY TOWNSHIP  
Fiscal Year Ended June 30, 1988

UNITY TOWNSHIP:	
Snow Removal	\$5,400
Landfill	300
Fire Protection	<u>1,195</u>
TOTAL	<u>\$6,895</u>

**COUNTY OF OXFORD**  
**UNORGANIZED TERRITORY ANNUAL REPORT**

The unorganized territory in Oxford County consists of 18 Townships of which 11 Townships require some type of services. The population of "year-round" residents totals 508. According to the 1980 census broken down as follows:

Albany	288
Milton	123
Mason	60
Northern Oxford	29
Andover W Surplus	<u>8</u>
	<u>508</u>

We have no idea what the summer population is since statistics are not available on this.

COUNTY OF OXFORD  
UNORGANIZED TERRITORY

BALANCE SHEET

Fiscal Year Ended June 30, 1988

ASSETS

Cash	\$367,381
Accounts Receivable	<u>2,524</u>
TOTAL	<u>\$369,905</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Deferred Credits	\$ <u>3,205</u>
Fund Equity:	
Designated - Road/Bridges Reserves	222,528
Undesignated	<u>144,172</u>
Total Fund Equity	<u>366,700</u>
TOTAL	<u>\$369,905</u>

COUNTY OF OXFORD  
UNORGANIZED TERRITORY  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Transfers</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>				
Taxation -				
Property	\$221,070	\$	\$221,070	\$
Excise	<u>27,000</u>		<u>35,708</u>	<u>8,708</u>
	<u>248,070</u>		<u>256,778</u>	<u>8,708</u>
Intergovernmental Revenue -				
State of Maine:				
Highway Block Grant	144,225		144,225	
Snowmobile	150		168	18
Federal -				
National Forest			<u>13,238</u>	<u>13,238</u>
	<u>144,375</u>		<u>157,631</u>	<u>13,256</u>
Other Revenues -				
Investment Income	3,000		31,647	28,646
Miscellaneous			<u>324</u>	<u>324</u>
	<u>3,000</u>		<u>31,971</u>	<u>28,970</u>
<b>TOTAL REVENUES</b>	<u>395,445</u>		<u>446,380</u>	<u>50,934</u>
<b>EXPENDITURES:</b>				
Road & Bridges	120,000		89,881	30,119
Snow Removal	160,000		137,804	22,136
Dumps	15,000	602	15,402	
Fire Protection	3,000	4,964	7,964	
Cemeteries	400			400
Ambulance Service	3,900		3,190	710
Polling Places	500		200	300
Land Rental	1,500		1,500	
Animal Control	750		861	
Contingent	22,500	( 5,617)		16,883
Administration	22,500		17,462	5,038
Reserve - Local/Bridges	<u>75,000</u>		<u>211,140</u>	<u>( 136,140)</u>
<b>TOTAL EXPENDITURES</b>	<u>425,050</u>	<u>-</u>	<u>485,604</u>	<u>( 60,554)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 29,605</u>	<u>-</u>	<u>( 39,224)</u>	<u>(\$ 9,620)</u>
<b>FUND BALANCE - January 1, 1987</b>			<u>405,924</u>	
<b>FUND BALANCE - June 30, 1988</b>			<u>\$166,700</u>	

COUNTY OF OXFORD  
CAPITAL RESERVE ACCOUNT - UNORGANIZED TERRITORY  
STATEMENT OF OPERATIONS  
Fiscal Year Ended June 30, 1988

BALANCE - January 1, 1987	<u>\$332,912</u>
ADDITIONS:	
Appropriation	75,000
Interest Income	<u>25,756</u>
TOTAL ADDITIONS	<u>100,756</u>
DEDUCTIONS:	
Albany Road Repair	205,000
Salt Shed	<u>6,140</u>
TOTAL DEDUCTIONS	<u>211,140</u>
BALANCE - June 30, 1988	<u>\$222,528</u>

COUNTY OF OXFORD

EXPENDITURES BY TOWNSHIP

Fiscal Year Ended June 30, 1988

Albany:	
Maintenance Roads	\$ 56,474
Major Road Construction	211,140
Snow Removal	64,156
Dump	7,726
Ambulance Service	2,040
Fire Protection	5,527
Miscellaneous	787
	<u>347,850</u>
Mason:	
Maintenance Roads	23,018
Snow Removal	17,330
Dump	516
Fire Protection	890
Ambulance Service	50
	<u>41,804</u>
Milton:	
Maintenance Roads	44,601
Snow Removal	14,406
Dump	5,660
Ambulance Service	1,100
Polling Place	200
Miscellaneous	14
	<u>65,981</u>
Adamstown:	
Dump	567
Fire Protection	1,389
	<u>1,956</u>
Township "C":	
Maintenance Roads	871
Snow Removal	12,928
Rental Land	1,500
	<u>15,299</u>
Andover North Surplus:	
Maintenance Roads	1,162
Snow Removal	21,210
	<u>22,372</u>
Grafton:	
Fire Protection	158
	<u>158</u>
Andover West Surplus:	
Maintenance Roads	101
Snow Removal	3,294
	<u>3,395</u>
Surplus "C":	
Maintenance Roads	393
Snow Removal	3,294
	<u>3,687</u>

Riley:	
Maintenance Roads	2,289
Snow Removal	<u>1,247</u>
	<u>3,536</u>
Upper Cupsuptic:	
Dump	<u>567</u>
Lower Cupsuptic:	
Dump	<u>567</u>
Administration	<u>17,462</u>
Total	*\$ <u>524,634</u>

\* Includes \$39,032 reimbursed flood damages.

**COUNTY OF PENOBSCOT**  
**UNORGANIZED TERRITORY ANNUAL REPORT**

The Penobscot County Commissioners are the local governing board for the thirty-six unorganized areas located in Penobscot County. Of the 3,480 total square miles in the County, approximately one-third of this area is unorganized. The population is concentrated in the Townships of Argyle, Kingman, Indian Purchase No. 3 and 4. The remaining area is sparsely populated consisting of forest and agriculture land.

The County maintains a total of 84.69 miles of roads at an annual budget of \$360,000.; \$230,000.; for winter and \$80,000. for summer maintenance. The overall condition of the road system is good.

Ambulance and fire protection services are provided for the Townships in the immediate area of Mt. Chase, Millinocket, Medway, Howland and Old Town. The services rendered are paid for based on the Town's established fee schedule. The County also reimburses the Kingman Volunteer Fire Department for operating expenses.

Solid waste disposal is becoming more of an expense every year. As revenue's decrease and regulations become more strict, municipalities are looking to the unorganized townships for assistance in solid waste disposal rising costs.

Excluding education, welfare and forest fighting, Penobscot County provides the services that are available at the municipal level.



COUNTY OF PENOBSCOT  
UNORGANIZED TERRITORY  
BALANCE SHEET  
Fiscal Year Ended June 30, 1988

ASSETS

Due From County General Fund

\$326,036

FUND EQUITY

Designated - Contingent

\$ 25,000

- Truck

665

Undesignated

300,371

TOTAL FUND EQUITY

\$326,036

COUNTY OF PENOBSCOT

UNORGANIZED TERRITORY

ANALYSIS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxation - Property	\$177,962	\$177,962	\$
- Excise	60,000	98,907	38,907
State of Maine - Highway	102,000	102,163	163
- Snowmobile	300	408	108
Piscataquis - Snow Removal		3,060	3,060
Investment Income	7,300	22,254	14,954
Miscellaneous		<u>687</u>	<u>687</u>
<b>TOTAL REVENUES</b>	<u>347,562</u>	<u>405,441</u>	<u>57,879</u>
<b>EXPENDITURES:</b>			
Roads and Bridges	80,000	23,703	56,297
Snow Removal	280,000	280,000	
Dumps	7,000	7,601	( 601)
Fire Protection	10,000	17,707	( 7,707)
Cemeteries	5,000	1,669	3,331
Ambulance Service	5,000	3,522	1,478
Administration	19,375	10,091	9,284
Polling Places	500		500
Reserve - Truck		<u>9,335</u>	( 9,335)
<b>TOTAL EXPENDITURES</b>	<u>406,875</u>	<u>353,628</u>	<u>53,247</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	( <u>\$ 59,313</u> )	51,813	<u>\$111,126</u>
<b>FUND BALANCE - January 1, 1987</b>		<u>274,223</u>	
<b>FUND BALANCE - June 30, 1988</b>		<u>\$326,036</u>	

**COUNTY OF PISCATAQUIS**  
**UNORGANIZED TERRITORY ANNUAL REPORT**

The Piscataquis County Commissioners act as administrative officers to carry out the services required as designated according to Title 30, Section 5901, M.R.S.A. for the unorganized townships of Millinocket Lake, T1, R9; Seboeis Lake, T4 R9; Ebeeme, T5, R9; Katahdin Iron Works, T6, R9; Williamsburg, T6, R8; Orneville T1, R6; Barnard T6, R8; Blanchard, Elliottsville, Harford's Point, Little Squaw, T3, R5; Big Squaw, T2, R6; Lily Bay, TA, R14, Frenchtown TA, R13; and Chesuncook T5, R13 in Piscataquis County.

The population census in the unorganized townships of people claiming residency in the named townships is approximately 445. This census figure was taken from the 1986-87 Maine Register.

The County Commissioners are responsible for fire protection, public dumps, construction, repair and maintenance, including snow removal on roads and bridges, polling places, ambulance services and care of cemeteries for residents in the unorganized townships.

They prepare and administer the budget for the expenses of the above listed services and take care of any other services which a municipality may provide for its inhabitants which is not provided for by the state.

COUNTY OF PISCATAQUIS  
 UNORGANIZED TERRITORY  
 COMBINED BALANCE SHEET  
 Fiscal Year Ended June 30, 1988

	<u>Governmental</u> <u>Fund Type</u> <u>General</u> <u>Fund</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Trust</u> <u>Nonexpendable</u>	<u>Totals</u> <u>(Memorandum Only)</u> <u>1 9 8 8</u>
<u>ASSETS</u>			
Cash	\$323,125	\$9,818	\$332,943
Accounts Receivable	<u>3,559</u>	<u>          </u>	<u>3,559</u>
TOTAL ASSETS	<u>\$326,684</u>	<u>\$9,818</u>	<u>\$336,502</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ <u>26,696</u>	\$	\$ <u>26,696</u>
Fund Equity:			
Fund Balances -			
Reserved for Endowments		6,347	6,347
Reserved for Highway Block Grant	51,827		51,827
Reserved for Capital	33,326		33,326
Reserved for Contingent	25,000		25,000
Reserved for White Water Rafting	13,059		13,059
Undesignated	<u>176,776</u>	<u>3,471</u>	<u>180,247</u>
Total Fund Equity	<u>299,988</u>	<u>9,818</u>	<u>309,806</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$326,684</u>	<u>\$9,818</u>	<u>\$336,502</u>

COUNTY OF PISCATAQUIS

UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorabl (Unfavorab
<b>REVENUES:</b>			
Taxation -			
Property	\$329,773	\$329,773	
Excise	60,000	74,050	14,050
State of Maine -			
Local Road Assistance	109,135	111,616	2,481
White Water Rafting		6,059	6,059
Flood Disaster Relief	14,111	14,111	
Snowmobile	600		( 600)
Federal -			
Flood Disaster Relief	42,334	42,334	
Other -			
Investment Income	15,000	19,539	4,539
Miscellaneous	<u>5,000</u>	<u>6,354</u>	<u>1,354</u>
<b>TOTAL REVENUES</b>	<b><u>575,953</u></b>	<b><u>603,836</u></b>	<b><u>27,883</u></b>
<b>EXPENDITURES:</b>			
Roads and Bridges -			
Summer	181,000	126,079	54,921
Winter	232,650	227,164	5,486
Flood Disaster	56,445	56,445	
Dumps	57,512	57,512	
Fire Protection	26,850	16,334	10,516
Cemeteries	7,550	5,239	2,311
Ambulance	8,100	5,545	2,555
Administration	25,750	25,750	
Reserve	<u>12,000</u>	<u>20,258</u>	( 8,258)
<b>TOTAL EXPENDITURES</b>	<b><u>607,857</u></b>	<b><u>540,326</u></b>	<b><u>67,531</u></b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$ <u>31,904</u> )	63,510	<u>\$95,414</u>
FUND EQUITY - January 1, 1987		<u>236,478</u>	
FUND EQUITY - June 30, 1988		<u>\$299,988</u>	

COUNTY OF PISCATAQUIS  
EXPENDITURES BY TOWNSHIP  
Fiscal Year Ended June 30, 1988

Millinocket Lake T1 R9:	
Snow Removal	\$ 3,060
Fire Protection	1,746
Ambulance Services	<u>600</u>
	<u>5,406</u>
Ebeeme T5 R9:	
Snow Removal	3,994
Summer Maintenance	1,729
Ambulance Services	333
Dump	<u>250</u>
	<u>6,306</u>
Katahdin Iron Works T6 R9:	
Snow Removal	11,546
Summer Maintenance	32,453
Ambulance Services	<u>379</u>
	<u>44,378</u>
Barnard T6 R8:	
Snow Removal	12,795
Summer Maintenance	503
Ambulance Services	200
Fire Protection	1,500
Dump	1,000
Cemetery	<u>900</u>
	<u>16,898</u>
Harford's Point:	
Snow Removal	13,915
Summer Maintenance	11,520
Fire Protection	1,500
Dump	8,673
Ambulance Services	<u>466</u>
	<u>36,074</u>
Little Squaw T3 R5:	
Snow Removal	4,621
Summer Maintenance	3,065
Fire Protection	2,028
Ambulance Services	800
Dump	<u>8,673</u>
	<u>19,187</u>
Big Squaw T2 R6:	
Snow Removal	9,590
Summer Maintenance	2,663
Fire Protection	1,500
Dump	8,673
Ambulance Services	<u>267</u>
	<u>22,693</u>

Lily Bay TA R14:	
Snow Removal	\$ 35,301
Summer Maintenance	6,783
Dump	12,589
Ambulance Services	333
Fire Protection	<u>1,500</u>
	<u>56,506</u>
Williamsburg T6 R8:	
Snow Removal	16,799
Summer Maintenance	5,452
Fire Protection	2,000
Dump	3,370
Ambulance Services	<u>466</u>
	<u>28,087</u>
Orneville T1 R6:	
Snow Removal	39,791
Summer Maintenance	34,509
Fire Protection	310
Dump	4,557
Ambulance Services	234
Cemetery	<u>2,338</u>
	<u>81,739</u>
Elliottsville:	
Snow Removal	33,429
Summer Maintenance	27,318
Fire Protection	2,000
Dump	1,000
Cemetery	187
Ambulance Services	<u>400</u>
	<u>64,334</u>
Frenchtown TA R13:	
Snow Removal	9,327
Summer Maintenance	28,188
Dump	7,223
Ambulance Services	<u>267</u>
	<u>45,005</u>
Chesuncook T5 R13:	
Dump	501
Cemetery	801
Ambulance Services	267
Summer Maintenance	<u>126</u>
	<u>1,695</u>
Blanchard:	
Snow Removal	33,001
Summer Maintenance	28,214
Fire Protection	2,000
Dump	1,000
Cemetery	1,012
Ambulance Services	<u>400</u>
	<u>65,627</u>

Seboeis T4 R9:	
Fire Protection	\$ 250
Ambulance Services	<u>133</u>
	383
Administrative	<u>25,750</u>
Capital Outlay - Bridges	<u>20,258</u>
TOTAL	<u>\$540,326</u>



**COUNTY OF SOMERSET**

**UNORGANIZED TERRITORY ANNUAL REPORT**

Enclosed is a copy of the Treasurer's Report on the "Road Repair Accounts" for 1987/88. It seems to show fairly well what services are rendered in the unorganized townships. As far as population is concerned, the 1980 Census Report is as follows:

Central Somerset (unorganized)	278
Northeast Somerset "	301
Northwest Somerset "	15
Seboomook Lake	37

The County Commissioners act as town officials for all of the unorganized townships; performing such duties as, managing a solid waste facility; contracting for snow removal on approximately 55 miles of roads as well as overseeing repairs; hiring people to care for cemeteries (5) in various townships and contracting for ambulance and dump services.

COUNTY OF SOMERSET  
UNORGANIZED TERRITORY

BALANCE SHEET

Fiscal Year Ended June 30, 1988

ASSETS

Cash \$ 302,606

LIABILITIES AND FUND EQUITY

Liabilities:

Due to County \$ 151

Fund Equity:

Reserve - Roads 118,093

Undesignated 184,362

Total Fund Equity 302,455

TOTAL \$ 302,606

COUNTY OF SOMERSET  
UNORGANIZED TERRITORY  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxation -			
Property	\$466,744	\$466,744	\$
Excise	61,200	84,285	23,085
State of Maine -			
Local Road Assistance	79,800	80,079	279
Snowmobile	7,450	8,918	1,468
Snow Removal		9,120	9,120
White Water Rafting		500	500
Flood Disaster Relief		24,587	24,587
Miscellaneous		22,708	22,708
Federal Flood Disaster Relief		<u>73,762</u>	<u>73,762</u>
<b>TOTAL REVENUES</b>	<u>615,194</u>	<u>770,703</u>	<u>155,509</u>
<b>EXPENDITURES:</b>			
Roads and Bridges - General	236,175	234,964	1,211
- Flood Repairs		98,349	( 98,349)
Snow Removal	227,500	194,909	32,591
Dumps	40,212	40,212	
Fire	14,650	12,898	1,752
Cemeteries	1,600	1,366	234
Ambulance	4,050	4,050	
Street Lights	4,500	3,664	836
Snowmobile Trails	15,500	14,890	610
Polling	800	367	433
Community Building	21,288	21,288	
Moosehead Lake Association	11,985	11,985	
Administration	18,000	18,151	( 151)
Contingent	4,152		4,152
Reserves	<u>63,698</u>	<u>92,063</u>	( 28,365)
<b>TOTAL EXPENDITURES</b>	<u>664,110</u>	<u>749,156</u>	( 85,046)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(\$ <u>48,916</u> )	21,547	\$ <u>70,463</u>
<b>FUND BALANCE - January 1, 1987</b>		<u>280,908</u>	
<b>FUND BALANCE - June 30, 1988</b>		<u>\$302,455</u>	

COUNTY OF SOVERSET

EXPENDITURES BY TOWNSHIP

Fiscal Year Ended June 30, 1988

	Total	Roads & Bridges				Dumps	Public Works	Trails	Associa.	Fire Protection	Street Lights	Amulance	Votins	Commercies	Other
		Summer	Winter												
Levinton	\$141,492.06	\$ 96,869.99	\$ 38,295.27	\$ 1,350.00	\$	\$ 500.00	\$	\$	\$ 2,675.00	\$	\$ 1,050.00	\$	\$ 752.50	\$	
Concord	145,501.28	91,122.81	39,730.76	4,500.00					5,657.35	2,507.70	1,500.00		476.56		
Rockwood	182,225.21	20,152.64	14,283.35	19,837.09	95,487.79	14,390.43	11,955.00		4,565.68	756.72	1,500.00		367.49		
Carrying Place	65,616.00	42,400.00	23,256.00												
Dead River	18,001.40	14,000.00	4,001.40												
Long Pond	2,700.00			2,700.00											
Perrin Pond	1,650.00			1,650.00											
Sandy Bay	82.00			82.00											
Sandwich Academy	1,500.00			1,500.00											
Misery Gore	1,500.00			1,500.00											
Mayfield	28,225.18			37,540.93	950.00								137.25		
T1, R4	50,312.81			35,000.00	15,312.81										
Locksman	42,546.30			30,792.68	7,876.62										
Townton & Rayman	1,100.00			1,100.00											
T1, R3	1,267.70			1,267.70	2,000.00										
Wetie Gore	6,405.70			1,300.85	4,403.65	700.00									
Carrebassett Valley	8,250.00			8,208.00											
Sub Total Township	713,143.64	313,312.77	194,909.29	40,212.09	95,427.79	14,830.43	11,955.00		12,896.03	3,664.44	4,050.00		367.49	1,366.31	
Capital Res. Roads	17,862.60													17,862.60	
Concord	18,000.00													18,000.00	
Administration	145,004.24	333,312.77	155,909.29	50,212.09	95,427.79	14,830.43	11,955.00		12,896.03	3,664.44	4,050.00		367.49	1,366.31	
TOTAL															

**COUNTY OF WASHINGTON**  
**UNORGANIZED TERRITORY ANNUAL REPORT**

The Washington County Commissioners are the local governing board for the thirty-three unorganized areas located in the County.

The population census in the unorganized townships of people claiming residency is approximately 1,153. This census figure is for 1980 and was taken from the 1985-86 Maine Register.

The Commissioners are responsible for fire protection, public dumps, construction, repair and maintenance, including snow removal on roads and bridges, polling places, ambulance services for residents in the unorganized townships.

The County prepares and administers the budget for the above listed services.

The following is the financial status of the unorganized territory fund as June 30, 1988.

COUNTY OF WASHINGTON

BALANCE SHEET

Fiscal Year Ended June 30, 1988

ASSETS

Cash - Demand	\$226,382
- Time - Reserve	<u>83,713</u>
TOTAL	<u>\$310,095</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Deferred Revenue - Highway	\$ <u>34,665</u>
Fund Balance:	
Reserves - Roads and Bridges	83,713
- Contingent	25,000
Undesignated	<u>166,717</u>
Total Fund Balance	<u>275,430</u>
TOTAL	<u>\$310,095</u>

COUNTY OF WASHINGTON  
SPECIAL REVENUE - UNORGANIZED TERRITORY  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
Fiscal Year Ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes -			
Property	\$364,899	\$364,899	\$
Excise	104,000	120,738	16,738
State of Maine -			
Highway Block Grant	180,000	180,000	
Snowmobile	500	438	( 62)
Federal - Lieu of Taxes	10,150	18,768	8,618
Licenses - Clam	1,600	1,458	( 142)
Investment Income		14,401	14,401
Miscellaneous		<u>23,759</u>	<u>23,759</u>
TOTAL REVENUES	<u>661,149</u>	<u>724,461</u>	<u>63,312</u>
EXPENDITURES:			
Roads and Bridges	241,546	198,205	43,341
Snow Removal	257,669	230,862	26,807
Services	99,512	119,239	( 19,727)
Clam Warden	27,218	27,218	
Capital Outlay	38,754	9,641	29,113
Administration	7,450	7,619	( 169)
Landfill		14,000	( 14,000)
Miscellaneous		<u>440</u>	<u>( 440)</u>
TOTAL EXPENDITURES	<u>672,149</u>	<u>607,224</u>	<u>64,925</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$ <u>11,000</u> )	117,237	<u>\$128,237</u>
FUND BALANCE - January 1, 1987		<u>158,193</u>	
FUND BALANCE - June 30, 1988		<u>\$275,430</u>	

**EXCISE TAX COLLECTIONS**

This is to inform you, the taxpayer, of the importance of paying your vehicle/boat excise taxes to an authorized collector in your area. These collectors are aware of the due State process to be followed. In the unorganized territory, the most frequent error is with the address printed on the excise tax receipts. The mailing address is not usually your local residence; therefore, your payment may be mistakenly placed with the Town's funds. In order to avoid this, you should make the collector aware of your local residency. The revenue derived from excise taxes is ultimately received by the County representing that Township. The County Officials, at budget time, allocate this revenue to decrease the tax commitment; thereby, reducing your property tax.

The Bureau of Taxation, Property Tax Division appoints agents/municipalities as excise tax collectors for various unorganized territory Townships pursuant to Title 36, Section 1487. The excise tax reimbursements to the Counties for the past year were as follows:

<u>COUNTY</u>	<u>MOTOR VEHICLES</u>	<u>BOATS</u>	<u>TOTAL</u>
Aroostook	\$ 67,982.93	\$ 1,841.90	\$ 69,824.83
Franklin	32,437.25	293.60	32,730.85
Hancock	7,206.18	349.40	7,555.58
Kennebec	651.62	-	651.62
Knox	-	-	-
Lincoln	-	-	-
Oxford	28,260.47	429.00	28,689.47
Penobscot	69,168.24	2,290.50	71,458.74
Piscataquis	57,934.00	2,325.70	60,259.70
Somerset	59,186.89	4,367.40	63,554.29
Waldo	-	-	-
Washington	<u>66,861.67</u>	<u>1,865.40</u>	<u>68,727.07</u>
<b>TOTAL</b>	<b><u>\$389,689.25</u></b>	<b><u>\$13,762.90</u></b>	<b><u>\$403,452.15</u></b>

The following is the list of excise tax collectors which will collect both the boat/motor vehicle excise taxes. If a Township where property to be excised is not listed, the tax should be paid to the nearest authorized collector for the unorganized territory. (Not necessarily within the same County but remember to identify your Township).



**ARGOSTOOK COUNTY**

COLLECTORS

TOWNSHIPS

Mr. Bernard Nadeau  
New Canada Excise Tax Collector  
RFD #2, Box 654  
Fort Kent, Maine 04743  
Phone: 834-3079

T17 R5 WELS  
(Guerette)

Mr. Rene Lizotte  
Sinclair, Maine 04779  
Phone: 543-7564

T17 R3 WELS  
(Sinclair)

Alain Ouellette  
Fort Kent Excise Tax Collector  
West Main Street  
Fort Kent, Maine 04743  
Phone: 834-3090

T14 R15 and 16 WELS  
T15 R15 WELS  
T20 R11 and 12 WELS

Mrs. Rita Dubay  
Winterville Tax Collector  
Winterville, Maine 04788  
Phone: 444-5251

T14 R6 WELS  
T15 R6 WELS

Mr. Terry St. Peter  
Caribou City Manager  
25 High Street  
Caribou, Maine 04736  
Phone: 493-3324

Connor TWP

Mrs. Marjorie Strainge  
Stockholm Tax Collector  
Stockholm, Maine 04783  
Phone: 896-5659

T16 R4 WELS

Rhonda Harvey  
Patten Tax Collector  
P.O. Box 260  
Patten, Maine 04765  
Phone: 528-2215

T2 R5 WELS  
(Silver Ridge)  
Benedicta

Beverly Smith  
Mattawamkeag Tax Collector  
Mattawamkeag, Maine 04459  
Phone: 736-2464

TA R5 WELS  
(Molenkus)

Frances M. Hutchinson  
Linneus Town Manager  
Route 2  
Houlton, Maine 04730  
Phone: 532-3422

TA R2 WELS

**FRANKLIN COUNTY**

COLLECTORS

Sandra Jean Orbeton  
Kingfield Tax Collector  
RFD #1, Box 1585  
Kingfield, Maine 04947  
Phone: 265-4637

Kathy Fearon  
Eustis Tax Collector  
Stratton, Maine 04982  
Phone: 246-4401

Juanita Dyer  
Strong Tax Collector  
Strong, Maine 04983  
Phone: 684-4002

Carol Cochren  
Weld Tax Collector  
Weld, Maine 04285  
Phone: 585-2306

Wilton Municipal Office  
Wilton, Maine 04294  
Phone: 645-4961

Richard Adams  
Rangeley Tax Collector  
School Street  
Rangeley, Maine 04970  
Phone: 864-3326

TOWNSHIPS

Salem

Jim Pond, Lang, Wyman,  
Coburn Gore, Seven  
Ponds Chain of Ponds,  
Alder Stream Townships

Freeman

Perkins  
Township No. 6

Washington Township

Davis  
Stetsontown

HANCOCK COUNTY

COLLECTORS

TOWNSHIPS

Sheila Bybee  
Steuben Tax Collector  
Box 26, Municipal Building  
Steuben, Maine 04680  
Phone: 546-7209

Township No. 7

Doris Musson  
Great Pond Tax Collector  
Aurora, Maine 04408  
Phone: 584-3541

Township No. 34

Barbara Frost  
County Treasurer  
60 State Street  
Ellsworth, Maine 04605  
Phone: 667-8272

Township No. 8

Amber Jipson  
Burlington Tax Collector  
Burlington, Maine 04417  
Phone: 794-8620

Township No. 3 (also  
collects for Penobscot  
County)

KENNEBEC COUNTY

COLLECTOR

TOWNSHIP

Susan Shaw  
Unity Tax Collector  
P.O. Box 416  
Unity, Maine 04988  
Phone: 948-3763

Unity

KNOX COUNTY

COLLECTOR

TOWNSHIP

Virginia Lindsey  
Knox County Clerk  
62 Union Street  
P.O. Box 885  
Rockland, Maine 04841  
Phone: 594-9379

All Islands in  
Territory

LINCOLN COUNTY

COLLECTOR

Susannah A. French  
Bristol Tax Collector  
P.O. Box 126  
Bristol, Maine 04539  
Phone: 563-8001

TOWNSHIP

Londs Island  
(Museongus)

OXFORD COUNTY

COLLECTORS

Merton T. Brown, Jr.  
Bethel Tax Collector  
Box 108  
Bethel, Maine 04217  
Phone: 824-2669

Mary B. Tripp  
Newry Tax Collector  
Newry, Maine 04261  
Phone: 824-2857

Kathy Williamson  
Andover Tax Collector  
Stillevan Road  
Andover, Maine 04216  
Phone: 392-3302

Betty Benner  
Woodstock Tax Collector  
Town Office  
Bryant Pond, Maine 04219  
Phone: 665-2668

Richard Adams  
Rangeley Tax Collector  
Rangeley, Maine 04970  
Phone: 864-3326

TOWNSHIPS

Albany  
Mason

Riley  
Grafton

Andover North, West  
C Surplus  
Township C  
Richardstown

Milton

Lower, Upper Cupsuptic  
Lynchtown  
Adamstown  
Parkertown

PENOBSCOT COUNTY

COLLECTORS

Town of Lincoln  
75 Main Street  
Lincoln, Maine 04457  
Phone: 794-3372

Constance Murray  
Old Town Tax Collector  
Municipal Building  
Old Town, Maine 04468  
Phone: 827-5985

Amber Jipson  
Burlington Tax Collector  
RR #2, Box 1800  
Lincoln, Maine 04457  
Phone: 794-8620

Rhonda Harvey  
Patten Tax Collector  
P.O. Box 260  
Patten, Maine 04765  
Phone: 528-2215

Sarah Boutaugh  
Millinocket Tax Collector  
P.O. Box 959  
Millinocket, Maine 04462  
Phone: 723-8506

Denise Worster  
Kingman, Maine 04451  
Phone: 765-3343

Theresa Whitmen  
Medway Tax Collector  
Medway, Maine 04460  
Phone: 746-3632

TOWNSHIPS

T2 R8 NWP  
Mattamiscontis

Argyle

Grand Falls  
Summit

T6 R8 WELS  
T3 R7 WELS  
T5 R7 WELS  
T2 R6 WELS (Herseytown)  
T5 R8 WELS

Indian Purchases 3 and 4  
T3 R9 NWP  
T1 R8 WELS  
TA R8 and 9 (Long A)  
TA R7  
Hopkins Academy Grant

Kingman

T1 R7 WELS (Grindstone)  
T1 R6 WELS  
T2 R7 WELS (Soldiertown)

**PISCATAQUIS COUNTY**

COLLECTORS

Sarah Boutaugh  
Millinocket Tax Collector  
Municipal Office  
Millinocket, Maine 04462  
Phone: 723-8506

Joyce McNinch  
Box 209  
Greenville Jct., Maine 04442  
Phone: 695-3723

Melinda Sherburne  
Municipal Office  
Milo, Maine 04463  
Phone: 943-2202

Jacqueline Roy  
Municipal Office  
Brownville, Maine 04414  
Phone: 965-2561

Rexford Turner  
Willimantic Tax Collector  
RFD #2  
Guilford, Maine 04443  
Phone: 997-3767

Mrs. Elvira Hobart  
RR #1, P.O. Box 70  
Abbot, Maine 04406  
Phone: 997-3240

TOWNSHIPS

Millinocket Lake  
T1 R9

Harford's Point  
Big and Little Squaw  
Frenchtown, Lily Bay  
Chesuncook

Orneville  
T1 R6

Williamsburg (T6 R8 NWP)  
Ebeeme (T6 R9 NWP)  
Katahdin Iron Works  
(T6 R9)  
Barnard, T6 R8, T7 R9,  
T4 R9

Elliottsville

Blanchard

**SOMERSET COUNTY**

COLLECTORS

TOWNSHIPS

Diane Emery  
N. New Portland, Maine 04961  
Phone: 628-3081

Lexington

Julie Rankin  
Jackman Town Office  
Jackman, Maine 04945  
Phone: 668-2111

Long Pond  
Parlin Pond  
Holeb  
Hobbatown

Alice Moore  
RFD #1, Box 470  
Solon, Maine 04979  
Phone: 672-4052

Concord

Betty Reckards  
Box 148  
Rockwood, Maine 04478  
Phone: 534-7383

Rockwood

Brenda McDonald  
The Forks Tax Collector  
The Forks, Maine 04985  
Phone: 663-2235

Indian Stream TWP  
Moxie Gore

WASHINGTON COUNTY

COLLECTORS

TOWNSHIPS

Frances White  
Topsfield Tax Collector  
Topsfield, Maine 04490  
Phone: 796-2786

Kossuth

Vonalee (Dixie) Sylvia  
Asst. Tax Collector  
Danforth, Maine 04424  
Phone: 448-2321

Brookton  
Forest City

Marylyn Curtis  
Lubec Town Office  
40 School Street  
Lubec, Maine 04651  
Phone: 733-2202

Trescott

Helen Beers  
Vanceboro Tax Collector  
Vanceboro, Maine 04491  
Phone: 788-3934

Lambert Lake

Rena Kneeland  
Box 275  
Princeton, Maine 04668  
Phone: 796-2852

Township 21

Michele Bagley  
Grand Lake Stream, Maine 04637  
Phone: 796-5045

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Machias, Maine 04654  
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Township 14  
T18 ED  
T19 ED  
Marion



**UNORGANIZED TERRITORY**

**1988-89 APPROVED BUDGET**

The Governor signed into law under Chapter 10 Public Law on April 20, 1988, the municipal cost component for services to be rendered in fiscal year 1988/89 totaling \$8,223,806, along with the County tax assessments totaling \$1,209,540 establishes the total requirements of \$9,639,346. The breakdown is as follows:

**State Requirements for Services:**

Education - Operations	\$6,023,030	
Property Tax Assessments	384,905	
Human Services - General Assistance	225,070	
Conservation - Forest Fire Protection	86,000	
Audit - Fiscal Administrator	75,345	
- Audit	3,000	
<b>Total State Services</b>		<b>\$6,797,350</b>

**County Requirements for Services:**

Aroostook	409,997	
Franklin	180,795	
Oxford	238,595	
Penobscot	62,635	
Piscataquis	252,050	
Somerset	272,254	
Washington	216,130	
<b>Total County Services</b>		<b>1,632,456</b>

**County Taxes:**

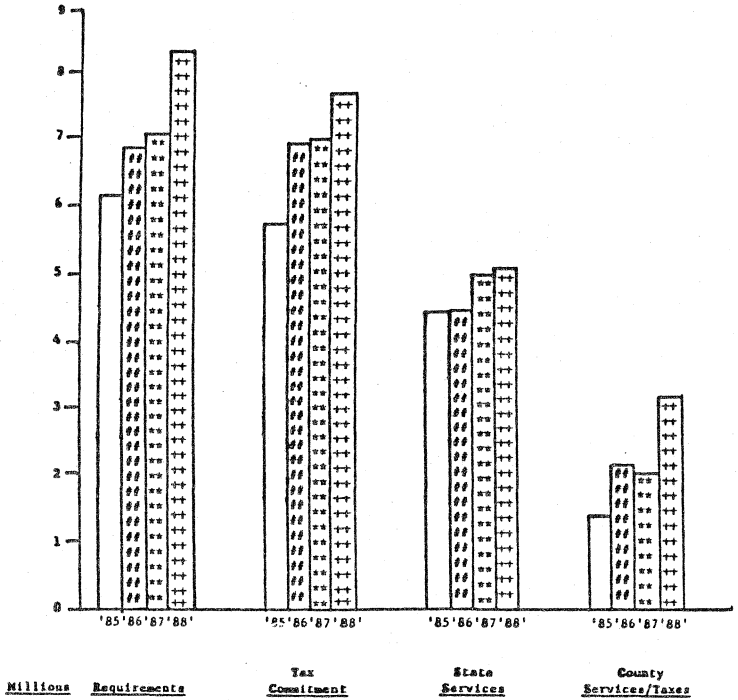
Aroostook	292,320	
Franklin	58,108	
Hancock	20,881	
Kennebec	1,058	
Knox	4,451	
Lincoln	2,803	
Oxford	34,515	
Penobscot	100,540	
Piscataquis	328,854	
Somerset	217,852	
Waldo	339	
Washington	147,819	
<b>Total County Taxes</b>		<b><u>1,209,540</u></b>

<b>Total Requirements</b>		<b><u>\$9,639,346</u></b>
---------------------------	--	---------------------------

COMPUTATION OF ASSESSMENT

Tax Commitment	\$9,086,932	
Revenues:		
Educational	240,000	
Special - Title 36	150,000	
- Section 1602	100,000	
Miscellaneous	<u>218,000</u>	
Total Requirements		\$9,794,932
		<u>9,639,346</u>
Overlay		\$ <u>155,586</u>

**UNORGANIZED TERRITORY  
FOUR YEAR COMPARATIVE CHART FOR:  
REQUIREMENTS - TAX COMMITMENT - STATE SERVICES  
COUNTY TAXES AND SERVICES**



**CHART EXPLANATION**

- Requirements** - Refers to the revenue needed to provide State and County services; also includes the overlay raised.
- Tax Commitment** - Refers to the total taxes raised. Difference between requirements and tax commitment reflects other revenues used to decrease taxes: 1985 \$178,587 - 1986 none - 1987 \$100,000 - 1988 \$570,889.
- State Services** - Refers total State services provided in Unorganized Territory.
- County Services** - Refers to total County services and taxes for the Unorganized Territory. The 1985 year reflects a lower figure due to statute mandating the Counties to utilize their surplus. The 1988 year reflects a larger figure due to an eighteen month budget mandated by statute.



COMPILATION REPORT

UNORGANIZED TERRITORY TAX DISTRICT

FISCAL YEAR ENDED

JUNE 30, 1988





STATE OF MAINE  
DEPARTMENT OF AUDIT  
STATE HOUSE STATION 66  
AUGUSTA, MAINE 04332

Area Code 207  
Tel. 259-2201

RODNEY L. SCRIBNER, CPA  
STATE AUDITOR

To the President of the Senate and the  
Speaker of the House of Representatives

We have compiled the accompanying balance sheet of the Unorganized Territory Tax District as of June 30, 1988, and the related statements of revenues, expenditures and changes in fund balance and the supplementary information for the fiscal year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

As described in Note 1, the financial statements of the Unorganized Territory Tax District are intended to present the financial position and results of operations and changes in fund balance of only that portion of the funds of the State of Maine that is attributable to the transactions of the Unorganized Territory Tax District.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any form of assurance on them.

We are not independent with respect to the Unorganized Territory Tax District.

*Rodney L. Scribner* CPA  
Rodney L. Scribner, CPA  
State Auditor

December 30, 1989

UNORGANIZED TERRITORY TAX DISTRICT  
ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended June 30, 1988

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UNORGANIZED TERRITORY TAX DISTRICT  
COMBINED BALANCE SHEET - ALL FUND TYPES

June 30, 1988

ASSETS	Governmental Fund Type Special Revenue	Fiduciary Fund Type Nonexpendable Trust
Equity in treasurer's cash pool (note 2)	\$ 572,278	\$ 3,639
Investments (note 3)		1,916,766
Accounts receivable		83
Taxes receivable	<u>504,944</u>	
Total Assets	<u>\$1,077,222</u>	<u>\$1,920,488</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Due to State's General Fund	\$ 5,228	\$
Due to counties	128,739	
Deferred revenues (note 7)	<u>229,954</u>	
Total Liabilities	<u>363,921</u>	
Fund Equity:		
Fund Balance -		
Reserved for endowments (note 9)		1,704,843
Unreserved:		
Designated for Education -		
Federal (note 8)	43,510	
State (note 8)	13,962	
Undesignated (note 5)	<u>655,829</u>	<u>215,645</u>
Total Fund Equity	<u>713,301</u>	<u>1,920,488</u>
Total Liabilities and Fund Equity	<u>\$1,077,222</u>	<u>\$1,920,488</u>

See accountant's compilation report and notes to financial statements.

Exhibit 2

UNORGANIZED TERRITORY TAX DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE -  
SPECIAL REVENUE  
For the Fiscal Year Ended June 30, 1988

	<u>Governmental Fund Type Special Revenue</u>
Revenues:	
Taxes	\$9,058,789
Intergovernmental revenues	789,893
Interest income	<u>985</u>
Total Revenues	<u>9,849,667</u>
Expenditures:	
Education	5,341,951
Counties - services/excise	2,387,871
- taxes	1,217,003
Conservation - forest fire	93,014
Taxation - administration	328,331
Human Services - general assistance	183,729
Fiscal administrator	64,128
Annual compilation report	3,000
Abatement	23,612
Miscellaneous	<u>13,471</u>
Total Expenditures	<u>9,656,110</u>
Excess of Revenues over Expenditures	193,557
Fund Balance - July 1, 1987	802,044
Prior Period Adjustment (note 11)	( <u>282,300</u> )
Fund Balance - June 30, 1988	<u>\$ 713,301</u>

See accountant's compilation report and notes to financial statements.



UNORGANIZED TERRITORY TAX DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUND TYPE  
For the Fiscal Year Ended June 30, 1988

	Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$8,237,744	\$9,058,789	\$ 821,045
Intergovernmental revenues	552,000	789,893	237,893
Interest income		985	985
<b>Total Revenues</b>	<b><u>8,789,744</u></b>	<b><u>9,849,667</u></b>	<b><u>1,059,923</u></b>
Expenditures:			
Education	4,865,488	5,341,951	( 476,463)
Counties - services	1,994,115	2,387,871	( 393,756)
- taxes	1,217,003	1,217,003	
Conservation fire protection	60,730	93,014	( 32,284)
Taxation - administration	368,269	328,331	39,938
Human Services - General Assistance	220,527	183,729	36,798
Fiscal administrator	79,501	64,128	15,373
Compilation report	3,000	3,000	
Abatements		23,612	( 23,612)
Miscellaneous		13,471	( 13,471)
<b>Total Expenditures</b>	<b><u>8,808,633</u></b>	<b><u>9,656,110</u></b>	<b><u>( 847,477)</u></b>
Excess of Revenues over (under) Expenditures	(\$ <u>18,889</u> )	193,557	\$ <u>212,446</u>
Fund Balance - July 1, 1987		802,044	
Prior Period Adjustment		( 282,300)	
Fund Balance - June 30, 1988		<b><u>\$ 713,344</u></b>	

See accountant's compilation report and notes to financial statements.

Exhibit 4

UNORGANIZED TERRITORY TAX DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST  
For the Fiscal Year Ended June 30, 1988

	<u>Total</u>	<u>Public Lands Trust Reserve</u>	<u>Walker School</u>
Operating Revenues:			
Interest	\$ 169,297	\$ 169,122	\$ 175
Operating Transfers Out:			
Transfers to Municipal Cost Component	( 128,567)	( 128,567)	—
Net Income	40,730	40,555	175
Fund Balance - July 1, 1987	<u>1,879,758</u>	<u>1,876,211</u>	<u>3,547</u>
Fund Balance - June 30, 1988	<u>\$1,920,488</u>	<u>\$1,916,766</u>	<u>\$3,722</u>

See accountant's compilation report and notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT  
FINANCIAL POSITION - FIDUCIARY FUND TYPE -  
NONEXPENDABLE TRUST  
For the Fiscal Year Ended June 30, 1988

	<u>Fiduciary Fund Type Nonexpendable Trust</u>
Sources of Working Capital:	
Operations -	
Net income	<u>\$40,730</u>
Net Increase in Working Capital	<u>\$40,730</u>
Elements of Net Increase in Working Capital:	
Equity in treasurer's demand cash pool	\$ 92
Investments	40,555
Accounts receivable	<u>83</u>
Net Increase in Working Capital	<u>\$40,730</u>

See accountant's compilation report and notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 1988

1. Summary of Organizational Structures and Significant Accounting Policies

The Unorganized Territory Tax District (District) was created and established under the provisions of Title 36, Chapter 115, Sections 1601-1609, Maine Revised Statutes Annotated of 1964, as amended. The district was established to fund the services needed; i.e., forest fire protection, education, welfare, land use planning and other services that are provided by the state and/or by the counties that have unorganized territory areas within their boundaries.

The financial records of the Unorganized Territory Tax District are recorded primarily in the accounts of the State of Maine. Therefore, the financial information contained in this report represents parts of several funds of the State of Maine. As a result, financial disclosures for cash, investments and the nonexpendable trust funds as required by generally accepted accounting principles cannot be readily obtained and therefore are not presented in this report.

The accounting policies of the district conform to generally accepted accounting principles as applicable to governments.

A. Basis of Presentation

The financial operations of the district are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund comprises the assets, liabilities, revenues and expenditures as appropriate. The funds in the financial statements are as follows:

Governmental Funds

Special Revenue Fund - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal grants for specific purposes.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and expendable refer to whether or not the government is under an obligation to maintain the trust principal.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental fund. The modified accrual basis of accounting is defined as the basis of accounting under which expenditures are recorded as incurred and revenues are recognized when measurable to finance operations during the year. The accrual basis of accounting is followed by the nonexpendable trust funds.

C. Budget and Budgetary Accounting

The administrator of the unorganized territory submits to the Legislature by March 1st, annually, a bill listing the requests of all counties and agencies providing services in the unorganized territory.

The Legislature considers the requests for funding and by June 1st of each year enacts legislation determining the amounts of the municipal cost component for services provided by each county and the amount of all other portions of the municipal cost component.

D. General Current/Fixed Assets

Other than equity in the State Treasurer's cash pool, the district has no general current/fixed assets. All property and equipment purchased and/or acquired through deorganization become property of the State.

2. Equity in Treasurer's Cash Pool

The Treasurer of the State of Maine maintains all of the cash assets of the Unorganized Territory Tax District.

3. Investments

All of the investment assets of the Unorganized Territory Tax District are maintained by the Treasurer of the State of Maine. The classification of the Unorganized Territory Tax District's investments could not be determined; thus, we were unable to provide a risk assessment of these assets.

4. Property Tax

The district's real and personal property taxes for the 1987/88 fiscal year were levied July 15, 1987 on the assessed value listed as of April 1, 1987. Interest accrues beginning October 1, 1987.

5. Undesignated Fund Balance (Surplus)

The municipal cost component fund balance reflected an increase of \$185,189 for the current fiscal year as follows:

Balance - July 1, 1987		\$752,940
Prior Year Adjustment		<u>282,300</u>
Adjusted Balance - July 1, 1987		470,640
Increase:		
Supplemental Taxes	\$267,047	
Overlay	141,108	
Miscellaneous Revenues	<u>79,719</u>	
Total Increase		\$487,874
Decrease:		
Abatements	23,612	
Net Departmental Loss	260,184	
Utilization of Surplus	<u>18,889</u>	
Total Decrease		<u>302,685</u>
Net Increase		<u>185,189</u>
Balance - June 30, 1988		<u>\$655,829</u>

6. Lands Reserved for Public Uses Fund

The Public Lands Reserved for Public Uses Fund (87340.0) principal totaled \$3,296,615, of which the unorganized territory's share was \$1,704,843 and organized \$1,591,772 at June 30, 1988.

Revenue earned by the fund is distributed to the unorganized territory and the organized townships as of December of each year. In December, 1987, the unorganized territory municipal cost component fund received \$129,567 for its share of the investment income. The principal is invested in various securities by the Treasurer of the State of Maine.

7. Deferred Revenues

Deferred revenues represent items received during the current period that are to be used as revenue in the subsequent year. These accounts were as follows at June 30, 1988.

State Revenue Sharing	\$ 90,330
Education Trust	131,406
Education Tuition	<u>8,218</u>
Total	<u>\$229,954</u>

8. Designated For Education

Reserve accounts for various purposes have been established in the Unorganized Territory Tax District. The account balances at June 30, 1988 were as follows:

Education - Federal	\$43,510
Education - State	<u>13,962</u>
Total	<u>\$57,472</u>

9. Trust Funds

Trust fund balances at June 30, 1988 are as follows:

Nonexpendable Trusts:	
Public Land Trust Reserve	\$1,916,766
Walker School	<u>3,722</u>
Total	<u>\$1,920,488</u>

10. Economic Dependency

For the fiscal year ended June 30, 1988, tax revenues from various paper industry holdings in the Unorganized Territory Tax District accounted for approximately 75% of these revenues.

11. Prior Period Adjustments

For the fiscal year ended June 30, 1988, the following prior period adjustments have resulted in fund equity changes:

Understatement of Deferred Revenue for State Revenue Sharing	\$133,461
Understatement of Deferred Revenue for Education Public Lands Trust	<u>148,839</u>
	<u>\$282,300</u>

UNORGANIZED TERRITORY TAX DISTRICT  
 COMBINING BALANCE SHEET  
 June 30, 1988

ASSETS	Municipal Cost Component	Special Revenue Excise Tax	Education		
			Capital Outlay	Special Revenue	Trust Funds
Equity in treasurer's cash pool	\$386,067	\$128,739	\$13,962	\$43,510	\$ 3,639
Investments					1,916,766
Accounts receivable					83
Taxes receivable	<u>504,944</u>				
Total Assets	<u>\$891,011</u>	<u>\$128,739</u>	<u>\$13,962</u>	<u>\$43,510</u>	<u>\$1,920,488</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Due to State General Fund	\$ 5,228	\$	\$	\$	\$
Due to counties		128,739			
Deferred revenues	<u>229,954</u>				
Total Liabilities	<u>235,182</u>	<u>128,739</u>			
Fund Equity:					
Designated - Trust					1,704,843
- donated surplus			130,000		
Undesignated	<u>655,829</u>		( 116,038)	<u>43,510</u>	<u>215,645</u>
Total Fund Equity	<u>655,829</u>		<u>13,962</u>	<u>43,510</u>	<u>1,920,488</u>
Total Liabilities and Fund Equity	<u>\$891,011</u>	<u>\$128,739</u>	<u>\$ 13,962</u>	<u>\$43,510</u>	<u>\$1,920,488</u>

See notes to supplemental schedule.



UNORGANIZED TERRITORY TAX DISTRICT

NOTES TO SUPPLEMENTAL SCHEDULE

June 30, 1988

1. Summary of State of Maine Agencies

Department of Education - Education in Unorganized Territories (E.U.T.)

E.U.T. is responsible for the schooling of 1300 to 1400 children. The educational system consists of seven elementary schools. In addition, certain elementary and all secondary grade students are tutitioned to organized entity schools.

All educational capital outlays made with unorganized territory funds, and any property; i.e., schools, equipment buses, etc., received from a deorganizing township become property of the state.

Counties with Unorganized Areas

There are twelve counties in the State of Maine that include areas of the unorganized territory within their boundaries. The counties bill the district for that portion of the services rendered in the unorganized territory areas.

In addition to the revenue received from the district, the counties also received excise taxes and snowmobile reimbursements collected in the unorganized territory and highway block grant funds.

Bureau of Taxation - Property Tax Division

The Property Tax Division is responsible for assessing, committing and collecting real and personal property taxes levied in the unorganized territory.

The Unorganized Territory Tax District is credited in July with the entire tax commitment as well as any supplemental taxes assessed during the year. The charges to this fund are: abatement of taxes, collection agency fees and estimated losses on tax collections based on a formula prepared by the Bureau of Accounts and Control.

The tax district is charged for these services on a pro-rated basis, based on the total costs of operating the bureau. In the fiscal year ended June 30, 1988, the bureau charged \$328,331 to the district's account for performing these services.

Department of Human Services

The Department of Human Services administers the general assistance program in the Unorganized Territory Tax District. The assistance is provided by either agents appointed by the Department of Human Services or adjoining organized municipalities. Agents are compensated on a contractual basis by the department. The adjoining organized municipalities are reimbursed for the costs incurred.

The department in the fiscal year 1987/88, charged the tax district \$123,729 for the assistance provided.

State Department of Audit

Title 36, Section 1609, M.R.S.A. of 1964, as amended, provides that the State Auditor shall annually audit the Unorganized Territory Education and Services Fund and each account of the municipal cost component. However, the State Auditor is not independent with respect to the Unorganized Territory Education and Services Fund and therefore an audit report was not issued.

Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants provides that if a certified public accountant is not independent, he must issue a compilation report even if an audit was performed.

In accordance with the above stated rule, a compilation report was issued. An auditor's opinion was not rendered nor an audit report issued.