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Annual Report Unorganized Territories Fiscal Year Ended June 30, 1985

Maine State Auditor

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ANNUAL REPORT
UNORGANIZED TERRITORIES
FISCAL YEAR ENDED
JUNE 30, 1985



STATE OF MAINE
DEPARTMENT OF AUDIT
STATE HOUSE STATION 66
AUGUSTA, MAINE 04333
Area Code 207
Tel. 289-2201

ROBERT W. NORTON
STATE AUDITOR

Dear Citizens of Unorganized Territories:

This is the first of annual reports to keep you, the citizens, informed of the status of your tax dollars. The One Hundred and Twelfth Legislature has created a Fiscal Administrator position for the Unorganized Territories, who will have the following duties:

1. Review, analyze and investigate the budgets and expenditures of all County and State agencies.
2. Prepare and submit, by March 1st annually, a report of his review, analysis and investigation to the Joint Standing Committee of the Legislature having jurisdiction over taxation. The report shall contain details to explain each agency or county budget request and may contain recommendations regarding legislative or administrative action.
3. Publish an annual financial report, which will be available for all taxpayers upon request.
4. To attend, if necessary, county or legislative hearings on bills relating to property taxes and/or funding of services in the Unorganized Territories.
5. Will design budget requests and contractual agreements, reporting actual annual expense forms; thereby, establishing uniformity statewide.

The Fiscal Administrator is the liaison between the various service providers and you the taxpayers.

For your information, the Fiscal Administrator will have his office within the State Department of Audit. At present, the position has not been filled, but we do expect this to be accomplished in the near future.

The Administrator's address is:

State Department of Audit
Unorganized Territory Administrator
State Office Building, Station 66
Augusta, Maine 04333
Telephone - 289-2201

This report, for the current year, will not be all inclusive but contains unaudited reports on the use of your tax dollars. In the subsequent year's annual report, the State's audit report will be published.

Robert W. Norton
Robert W. Norton
State Auditor

UNORGANIZED TERRITORIES
ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1985

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EXHIBIT A

UNORGANIZED TERRITORIES
COMPARATIVE BALANCE SHEET
JUNE 30,

<u>ASSETS</u>	<u>1 9 8 5</u>	<u>1 9 8 4</u>
Equity in Treasurer's Demand Cash	\$6,231,750.02	\$5,073,515.98
Adjust - Correction of Journal No. 13735	(<u>540.00</u>)	<u> </u>
ADJUSTED EQUITY IN TREASURER'S DEMAND CASH	<u>\$6,231,210.02</u>	<u>\$5,073,515.98</u>
<u>LIABILITIES AND ACCOUNT BALANCE</u>		
Liabilities:		
Due to State General Fund	\$ 35,724.68	\$
Deferred Tax Revenues	<u>6,823,711.73</u>	<u>5,838,662.63</u>
Total Liabilities	6,859,436.41	5,838,662.63
Account Balance (Deficit):		
Undesignated	(<u>628,226.39</u>)	(<u>765,146.65</u>)
TOTAL	<u>\$6,231,210.02</u>	<u>\$5,073,515.98</u>

EXHIBIT B

UNORGANIZED TERRITORIES

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Tax Assessments -			
Real Estate	\$5,767,969.79	\$5,767,969.79	\$
Personal Property	70,692.84	70,692.84	
Supplemental		121,636.99	121,636.99
Watercraft Excise		14,281.58	14,281.58
Interest Taxes		21,584.58	21,584.58
	<u>5,838,662.63</u>	<u>5,996,165.78</u>	<u>157,503.15</u>
Other Revenues -			
Public Lands Reserve Trust Income	<u>133,523.00</u>	<u>143,750.43</u>	<u>10,227.43</u>
TOTAL REVENUES	<u>5,972,185.63</u>	<u>6,139,916.21</u>	<u>\$167,730.58</u>
EXPENDITURES:			
Education - E.U.T.	3,512,022.00	3,650,360.00	(\$138,338.00)
Counties - Unorganized Services	706,936.00	706,936.00	
- Taxes	688,955.06	688,955.06	
Conservation - L.U.R.C.	375,132.00	359,848.00	15,284.00
Taxation - Administration	366,150.00	330,019.00	36,131.00
Human Services - Welfare	308,850.00	212,778.00	96,072.00
Audit	3,000.00	8,776.57	(5,776.57)
Bureau of the Budget	2,000.00	932.86	1,067.14
Secretary of State - Elections	1,200.00		1,200.00
Overlay	153,004.57		153,004.57
Abatements		15,861.99	(15,861.99)
Collection Fees - Personal Property		181.98	(181.98)
TOTAL EXPENDITURES	<u>6,117,249.63</u>	<u>5,974,649.46</u>	<u>\$142,600.17</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (145,064.00)	165,266.75	
OTHER FINANCING SOURCES (USES):			
Adjustment - Tax Receivable Reserve		7,378.19	
- Net Unreported Expenditures		(35,724.68)	
UTILIZATION OF FUND BALANCE	<u>145,064.00</u>		
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ <u> </u>	136,920.26	
ACCOUNT BALANCE (DEFICIT) - July 1, 1984		(765,146.65)	
ACCOUNT BALANCE (DEFICIT) - June 30, 1985		(\$ 628,226.39)	

UNORGANIZED TERRITORIES

SUPPLEMENTAL INFORMATION

JUNE 30, 1985

UNORGANIZED TERRITORIES

ANALYSIS OF EDUCATIONAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 1985

	<u>Total</u>	<u>Salaries and Fringes</u>	<u>All Tuition Expenses</u>	<u>Other Operational</u>	<u>Capital Outlay</u>
Silver Ridge	\$ 62,791.62	\$ 11,045.03	\$ 47,081.71	\$ 4,664.88	\$
Connor	354,123.77	151,409.26	154,302.85	48,411.66	
Sinclair	235,370.00	158,980.43	6,651.79	69,737.78	
Tl6-R4 Wels	36,373.47		36,373.47		
Molunkus	41,151.34		41,151.34		
Ouellette	132,656.81		132,656.81		
Lafayette	27,721.50		27,721.50		
Coburn Core	17,897.92	2,320.40	14,689.52	888.00	
Freeman	112,965.19	13,185.80	92,412.92	7,366.47	
Perkins	2,225.00		2,225.00		
Wyman	6,892.04		6,892.04		
Chain of Ponds	17,467.10		17,467.10		
Lowell Town	17,986.88		17,986.88		
Salem	86,197.53	10,052.79	67,905.52	8,239.22	
Nicatus Lake	11,679.22		11,679.22		
7 S.D.	10,544.65		10,544.65		
8 S.D.	41,343.98	10,165.78	24,846.00	6,332.20	
10 S.D.	870.00		870.00		
Albany	184,620.52	12,420.35	164,243.47	7,956.70	
Middle Dam	400.00		400.00		
Mason	17,562.74		17,562.74		
Milton	85,333.75	6,020.48	75,558.07	3,755.20	
Argyle	86,530.42	232.04	85,702.38	596.00	
Indian Purchase No. 3	43,493.08	696.12	42,796.96		
Kingman	202,425.68	105,456.02	53,173.74	43,795.92	
Indian Purchase No. 4	12,901.58		12,901.58		
Davidson/Hersey Town	5,097.43		5,097.43		
T.A.R. 7 Wels	9,498.13		9,498.13		
Grindstone	4,497.49		4,497.49		
Williamsburg	57,681.49	696.12	56,985.37		
Little Squaw	16,414.03		16,414.03		
Big Squaw	22,643.31		22,643.31		
Tl-R9 Wels	9,087.40		9,087.40		
Orneville	73,867.28	11,174.53	61,998.66	694.09	
Harford's Point	22,280.92		22,280.92		
Concord	46,716.71	9,933.86	34,834.93	1,947.92	
Lexington	58,162.57	13,221.85	41,275.89	3,664.83	
Long Pond	29,398.50		29,398.50		
Moxie Gore	5,628.00		5,628.00		
Rockwood	131,833.66	30,223.48	71,818.67	29,791.51	

Schedule 1
Cont'd.

	<u>Total</u>	<u>Salaries and Fringes</u>	<u>All Tuition Expenses</u>	<u>Other Operational</u>	<u>Capital Outlay</u>
Taunton	\$ 2,280.26	\$	\$ 2,280.26	\$	\$
Brookton	138,333.74	55,114.55	55,206.78	28,012.41	
Edmunds	598,140.45	176,589.26	(35,194.43)	39,541.30	417,204.32
Forest City	4,846.53		4,846.53		
Indian Township	7,436.04		7,436.04		
Lambert Lake	113,218.63	7,193.57	98,472.43	7,552.63	
Trescott	127,475.09	24,149.24	85,354.60	17,971.25	
Elliottsville	10,797.84		10,797.84		
Township 21	74,003.37	8,404.07	62,064.83	3,534.47	
Blanchard Plantation	20,117.50		20,117.50		
Miscellaneous	168,218.25	2,285.60	165,457.45	475.20	
Administration	<u>84,127.11</u>	<u>69,859.51</u>		<u>14,267.60</u>	
TOTAL	<u>\$3,691,327.52</u>	<u>\$890,830.14</u>	<u>\$2,034,095.82</u>	<u>\$349,197.24</u>	<u>\$417,204.32</u>

UNORGANIZED TERRITORIES
 ANALYSIS OF COUNTY DISBURSEMENTS
 FISCAL YEAR ENDED JUNE 30, 1985

	<u>County Tax</u>	<u>County Services</u>	<u>Total</u>
Aroostook	\$172,458.30	\$200,000.00	\$ 372,458.30
Franklin	35,838.08	104,126.00	139,964.08
Hancock	16,108.15		16,108.15
Kennebec	749.53		749.53
Knox	1,215.00		1,215.00
Lincoln	1,503.44	1,557.00	3,060.44
Oxford	24,895.21	102,596.00	127,491.21
Penobscot	45,742.17		45,742.17
Piscataquis	155,929.56	123,425.00	279,354.56
Somerset	165,481.26	175,232.00	340,713.26
Waldo	151.36		151.36
Washington	<u>68,883.00</u>	<u> </u>	<u>68,883.00</u>
TOTAL	<u>\$688,955.06</u>	<u>\$706,936.00</u>	<u>\$1,395,891.06</u>

Schedule 3

UNORGANIZED TERRITORIES

ANALYSIS OF CONSERVATION - LAND USE REGULATION COMMISSION EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 1985

	<u>Unorganized</u>	<u>Organized</u>	<u>Total</u>
PRORATED EXPENDITURES:			
Operating (75% vs. 25%)	\$309,848.00	\$103,283.00	\$413,131.00
Big-A (25% vs. 75%)	<u>50,000.00</u>	<u>150,000.00</u>	<u>200,000.00</u>
TOTAL	<u>\$359,848.00</u>	<u>\$253,283.00</u>	<u>\$613,131.00</u>

UNORGANIZED TERRITORIES

ANALYSIS OF TAXATION - ADMINISTRATION EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 1985

Salaries and Benefits		\$223,260.00
Travel Expenses		16,659.00
Contracted Services		17,630.00
Space Rental		4,800.00
Services - Computer	\$24,180.00	
- Management and Business	<u>23,000.00</u>	
		47,180.00
Supplies		17,450.00
Telephone		2,600.00
Capital Outlay		<u>440.00</u>
TOTAL		<u>\$330,019.00</u>

Schedule 5

UNORGANIZED TERRITORIES
 ANALYSIS OF HUMAN SERVICES EXPENDITURES
 FISCAL YEAR ENDED JUNE 30, 1985

	Administered By	Charges for Administration	Actual Assistance Provided	Total
Albany	Agent	\$ 1,780.00	\$ 13,935.99	\$ 15,715.99
Argyle	Old Town		1,152.29	1,152.29
Blanchard	Monson		130.00	130.00
Brookton	Agent	1,150.00	607.98	1,757.98
Concord Township	Agent	562.40	4,790.33	5,352.73
Connor	Caribou		29,071.85	29,071.85
Edmunds	Agent	1,704.55	8,813.86	10,518.41
Grand Falls	Burlington	150.00	746.23	896.23
Kingman	Agent	2,750.00	7,390.29	10,140.29
Lambert Lake	Agent	2,710.65	35,434.36	38,145.01
Lexington	New Portland		2,316.29	2,316.29
Marion	Agent	441.92	1,497.97	1,939.89
Milton Township	Agent	1,657.31	159.90	1,817.21
Molunkus	Medway		50.00	50.00
Orneville	Agent	1,650.00	8,834.93	10,484.93
Salem	Phillips		66.11	66.11
Silver Ridge	Sherman		549.29	549.29
Smith Pond, etc.	Millinocket		4,148.45	4,148.45
Trescott	Agent	4,166.67	16,378.08	20,544.75
T 8	Ellsworth		389.17	389.17
TL7-R4	Agent	4,203.66	47,509.26	51,712.92
TL7-R5	Agent	1,673.00	20,416.66	22,089.66
T 18			633.94	633.94
Plantation No. 21	Agent	630.09	4,597.69	5,227.78
Migrant Workers	State		23,160.45	23,160.45
TOTAL		<u>\$25,230.25</u>	<u>\$232,781.37</u>	258,011.62
State's Share Per Formula				(50,476.46)
TOTAL				<u>\$207,535.16</u>

UNORGANIZED TERRITORIES

AMOUNTS DUE TO/FROM GENERAL FUND

FISCAL YEAR ENDED JUNE 30, 1985

	<u>Reported</u>	<u>Expended</u>	<u>Variance</u>
Education - E.U.T.	\$3,650,360.00	\$3,691,327.52	(\$40,967.52)
Human Services - Welfare	<u>212,778.00</u>	<u>207,535.16</u>	<u>5,242.84</u>
NET DUE TO GENERAL FUND	<u>\$3,863,138.00</u>	<u>\$3,898,862.68</u>	<u>(\$35,724.68)</u>