

7-30-1987

Annual Report Unorganized Territories Fiscal Year Ended June 30, 1987

Maine State Auditor's Office

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**STATE OF MAINE
ANNUAL REPORT
UNORGANIZED TERRITORIES
FISCAL YEAR ENDED
JUNE 30, 1987**



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Dear Citizen/Taxpayer of the Unorganized Territories:

This report has been compiled to provide you with valuable data of various state 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.

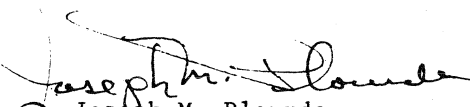
The Department of Conservation has furnished for the annual report an accountability of the revenues expended for various forest fires in the unorganized territory.

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 report I have compiled a four year comparative chart which gives an insight to the changes that occurred through the years.

The Township of Benedicta in Aroostook County with a population of about 230 and a state valuation of \$3,950,000.00 is the latest acquisition to the unorganized territory. The Legislature authorized the town, under Chapter 144 of the Private and Special Laws dated October 24, 1986, to hold elections and vote for or against deorganization.

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, 1987

STATE AGENCIES INFORMATION

Department of Audit: Joseph Plourde
Fiscal Administrator
State Office Building
State House Station #66
Augusta, Maine 04333
Telephone - (207) 289-2201

Department of Conservation: Fire Control Division
George Bourassa, State Supervisor
Harlow Building
State House Station #22
Augusta, Maine 04333
Telephone - (207) 289-2791

Land Use Regulation Commission
Paul Frederic, 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
Daniel O'Leary, 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 firefighters' 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, 1987

	<u>Townships</u>	<u>Locations</u>	<u>Fire Code</u>	<u>Expenditures</u>
Aroostook:				
	T1 R4	Diamond Int'l	32014	\$ 762.77
	T12 R8	Bald Mt.	32015	700.40
	Benedicta	Hanington	32035	99.80
	T8 R11 & 12	Soper	35034	186.12
	T8 R4	Howe Brook	35103	26,301.67
	T14 R6	Soucy Hill	36002	90.00
	T12 R8	Bald Mt.	36014	<u>4,758.16</u>
				<u>32,898.92</u>
Franklin:				
	Lowelltown	Gulf Stream	22005	<u>69.90</u>
Hancock:				
	T35 MD	Road Fire	11014	150.00
	T10 SD	Meadowbrook	13017	<u>112.80</u>
				<u>262.80</u>
Oxford:				
	Albany	Marshall	41013	129.00
	Albany	Kimball	41025	<u>2,205.87</u>
				<u>2,334.87</u>
Penobscot:				
	Grindstone	Meadowbrook	12005	1,550.00
	T2 R8	South Branch	12040	418.03
	T2 R8	C.P. Railroad	12046	2,355.96
	Grindstone	Rail Spot Fire	12051	933.69
	Grindstone	Meadowbrook	12055	30,530.02
	T3 Indian Pur.	Culvers	12059	72.00
	T8 R9	West Seboeis	12075	100.00
	T2 R9	York Cut	12076	1,302.00
	Kingman	Crossuntic Brdg.	12083	1,212.57
	Grindstone	Meadowbrook	12089	120.00
	Grindstone	Meadowbrook	12090	60.00
	Hersey Town	Summit #1	32004	56.60
	E. Grindstone	Grindstone	32005	238.84
	T5 R8	Bowlin Pond	32013	20.00
	T4 R7	Wiley Pond	32020	<u>14.00</u>
				<u>38,983.71</u>

<u>Townships</u>	<u>Locations</u>	<u>Fire Code</u>	<u>Expenditures</u>
------------------	------------------	------------------	---------------------

Piscataquis:

Blanchard	Peter Lane	12006	\$ 85.00
T2 R9	C.P. Railroad 2	12047	291.48
Barnard	Coon Hill #2	21004	890.00
Blanchard	Blanchard	21006	1,764.29
Orneville	Hoxic Hill	21007	325.00
T4 R11	Soulling Mt.	21009	28.34
T6 R15	#5 Road	22004	170.80
T4 R9	Old City	32018	1,992.42
T10 R9	McGillian	35165	147.42
			<u>5,694.75</u>

Somerset:

Prentiss	S. Branch Camp	22003	34.45
T7 R15	#220	22006	79.50
King & Bartlett	Ledgeview	24005	4,055.97
Lexington	False Alarm	24012	131.49
			<u>4,301.41</u>

Washington:

T18 ED	E. Machias River	11003	603.36
T29 MD	Mopang Lake	11035	3,186.27
Plantation 14	Plantation 14	11045	50.00
T26 ED	Silsby Plains	11046	845.00
Trescott	Haycock Brook	11054	332.82
Plantation 14	Smith Cove	11058	150.00
T30 MD	Warden	11061	370.80
T30 MD	Cranberry Lake #1	11062	16,241.06
T30 MD	#48	11063	22.00
T30 MD	Cranberry Lake #2	11070	2,858.81
T1 R3	Lambert Dump	12010	150.00
T1 R3	Route 6 & 1	12011	24.00
T1 R3	Route 6 & 5	12013	14.00
Lambert Lake	Town Line	12016	31.80
T3 Indian	Fellerbuncher	12017	55.00
T1 R3	Tomah #2	12018	1,139.28
T1 R3	Scott Brook	12029	781.58
T1 R3	Jimmy Ridge	12030	2,056.88
T1 R3	Sinequish #2	12038	1,708.09
T1 R3	Sinequish #1	12039	570.94
T7 R2	Alden Brook	12060	490.35
T10 R3	Track	12080	281.90
T1 R3	Scott Brook	12081	1,224.92
T43 MD	Sandy	12082	532.66
T1 R3	Town Line	12094	86,131.92
			<u>119,853.44</u>

	<u>Townships</u>	<u>Locations</u>	<u>Fire Code</u>	<u>Expenditures</u>
Miscellaneous	Various	-	-	\$ <u>714.47</u>
Total Expenditures				205,114.27
State Share Per Title 12 Section 9205A				<u>102,557.13</u>
Total Charged to Unorganized Territory Fund				<u><u>\$102,557.14</u></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.

With the deorganization of the Town of Benedicta, the Benedicta Elementary School officially became the responsibility of the Division of School Operations effective July 1, 1987.

The Director, Mr. Richard C. Adams along with an accountant, Susan W. Beach and clerk stenographer, Glee E. Brown are responsible for seven state-operated schools, namely:

Brookton Elementary
Brookton, Me. 04413
Telephone: (207)448-2615
Principal: Joseph R. Costa
Enrollment: 42

Edmunds Consolidated
Dennysville, Me. 04628
Telephone: (207)726-4478
Principal: Howard E. McFadden
Enrollment: 120

Patrick Therriault Elementary
Sinclair, Me. 04779
Telephone: (207)543-7553
Principal: Claudette P. Beaulieu
Enrollment: 41

Benedicta Elementary
Benedicta, Me. 04733
Telephone: (207)365-4578
Principal: Joseph R. Costa
Enrollment: 65

Connors Consolidated
RFD #4, Caribou, Me. 04736
Telephone: (207)496-4521
Principal: Steven A. Anderson
Enrollment: 60

Kingman Elementary
Kingman, Me. 04451
Telephone: (207)765-2500
Principal: Joseph R. Costa
Enrollment: 33

Blaine Elementary
Rockwood, Me. 04478
Telephone: (207)534-7779
Head Teacher: Kathryn Buzzell
Enrollment: 17

The staff needed to operate these schools consist of: 4 principal/teachers; 25 teachers; 8 teacher-aides; 20 bus drivers; 5 janitors/bus drivers; 2 janitors; 7 cooks.

For transportation, the division owns and operates 23 school buses and has to subcontract approximately 30 private conveyors to transport students from remote areas to either educational agencies or to a designated school bus stop.

Tuition student numbering approximately 1,000 (Elementary, Secondary) are transported to 38 different local educational agencies within proximity of their residences.

The Division is responsible for its own payroll and all personal records as well as for processing all expenditures involving the E.U.T. System.

Fourteen superintendents of school serve as agents of the Commissioner of the Department of Educational and Cultural Services. These agents operate as liaison between the Director of the School Operations and the local educational agencies, students, parents and transporters in the Unorganized Territory. Each agent is responsible for a particular territory. They are as follows:

AGENT

Carleton L. Barnes
Box 139
Bingham, Me. 04920
Telephone: (207) 672-5502

Dr. Roy A. Bither
37 West Main Street
Milo, Me. 04463
Telephone: (207) 943-7317

Ozias H. Bridgham
Lower Main Street
Machias, Me. 04654
Telephone: (207) 255-6585

Dewaine B. Craig
RFD #1, Box 1220
Bethel, Me. 04217
Telephone: (207) 824-2185

Raymond L. Freve
Municipal Building, Box 580
Baileyville, Me. 04694
Telephone: (207) 427-6913

John J. Grady
Oak Street
Old Town, Me. 04468
Telephone: (207) 827-7171

Peter Harvey
Box 547
Greenville, Me. 04441
Telephone: (207) 695-3708

Vaughn LaCombe
Box 669
Ellsworth, Me. 04605
Telephone: (207) 667-8136

UNORGANIZED TERRITORY

Concord, Moxie, Indian Pond

Williamsburg, Orneville

31 Middle Division
Plantation No. 14

Albany, Mason, Twp. C,
Milton

Plantation No. 21

Argyle

Ripogenus Dam, Little Squaw
Big Squaw, Rockwood, Sappling,
Tuanton/Raynham, Big W.N.K.P.,
Harford's Point, Blanchard,
Elliottsville

8 Southern Division

AGENT

Carroll Nightingale
Sherman Station, Me. 04777
Telephone: (207) 365-4272

Robert R. Pelletier
Millinocket, Me. 04462
Telephone: (207) 723-8333

Emmons M. Pinkham
Kingfield, Me. 04947
Telephone: (207) 265-5511

Robert Hunter
P.O. Box 459
Jackman, Me. 04945
Telephone: (207) 668-7749

Lubec, Me. 04652
Telephone: (207) 733-5573

Rodney Hatch
S.A.D. #74
North Anson, Me. 04958
Telephone: (207) 635-2727

UNORGANIZED TERRITORY

Silver Ridger, 2R7 WELS,
5R7 WELS

3 Indian Purchase, AR8 WELS,
AR7 WELS, 1R9 WELS, 1R8 WELS

Coburn Gore, Lang, Freeman,
Salem, Wyman, Lower Cupsuptic

Long Pond, Parlin Pond

Trescott

Lexington

Under a five year construction plan for the Unorganized Territories adopted in 1982, construction of a multi-purpose room at the Edmunds Consolidated School has been completed; an addition to the Brookton Elementary School has been completed; and an addition to the Kingman Elementary School is currently under construction and will be ready for occupancy in the fall of 1987.

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:

<u>AGENT</u>	<u>TOWNSHIP(s)</u>
Linwood Batchelder P.O. Box 54 Burlington, Maine 04417 Telephone: 732-4690	Grand Falls Mattamiscotis
Mary Fox P.O. Box 62 East Stoneham, Maine 04231 Telephone: 928-3222	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
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

<u>AGENT</u>	<u>TOWNSHIP(s)</u>
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
Vance Varney Lambert Lake, Maine 04454 Telephone: 788-3831	Lambert Lake

The following is a breakdown of expenditures incurred for fiscal year ending June, 1987:

<u>ADMINISTERED</u>	<u>GRANTS</u>	<u>FEES</u>	<u>TOTAL</u>
Agents	\$163,186.10	\$25,275.80	\$188,461.90
Municipalities	24,867.26		24,367.26
State (Migrant)	<u>21,357.21</u>	<u> </u>	<u>21,357.21</u>
TOTAL	<u>\$209,410.57</u>	<u>\$25,275.80</u>	234,686.37
State's Share Per Title 22 Section 4311			<u>15,251.19</u>
Unorganized Territory Share			<u>\$219,435.18</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 11,200 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	1986 TAX RATE	1986 TAX
Aroostook	\$195,279,663	.00771	\$1,505,606.32
Franklin	47,173,630	.01005	474,095.24
Hancock	28,473,167	.00615	175,110.19
Kennebec	1,071,712	.00632	6,773.23
Knox	3,350,955	.00620	20,775.93
Lincoln	2,722,793	.00622	16,935.79
Oxford	40,569,700	.00867	351,739.25
Penobscot	86,985,404	.00866	753,293.75
Piscataquis	230,017,351	.00710	1,633,124.49
Somerset	193,913,716	.00752	1,458,231.27
Waldo	250,580	.00636	1,593.69
Washington	67,954,980	.00816	554,512.48
TOTAL	<u>\$897,763,651</u>		<u>\$6,951,791.63</u>

BUDGET SUMMARY

FISCAL YEAR JULY 1, 1986 TO JUNE 30, 1987

STATE SERVICES

Department of Education -	
Education in the Unorganized Territory	\$4,160,770.00
Bureau of Taxation -	
Property Tax Division	350,083.00
Department of Human Services -	
General Assistance	218,658.00
Department of Conservation	
Forest Fire	89,963.00
Department of Audit -	
Municipal Division	3,000.00
Fiscal Administrator	63,900.00
Amount Needed to Cancel Deficit from Prior Yrs.	110,000.00
Less Special Revenue	(<u>100,000.00</u>)
 TOTAL	 \$4,896,374.00

COUNTY

<u>COUNTY</u>	<u>COUNTY TAX</u>	<u>COUNTY SERVICES</u>	<u>TOTAL</u>
Aroostook	\$235,163.06	\$ 187,685.00	\$422,848.06
Franklin	37,443.79	173,171.00	210,614.79
Hancock	18,440.14		18,440.14
Kennebec	870.26		870.26
Knox	2,317.00		2,317.00
Lincoln	1,947.14		1,947.14
Oxford	27,136.24	99,666.00	126,802.24
Penobscot	57,404.61	211,765.00	269,169.61
Piscataquis	252,734.48	124,952.00	377,686.48
Somerset	196,123.00	195,665.00	391,788.00
Waldo	215.06		215.06
Washington	<u>95,518.30</u>	<u>73,652.00</u>	<u>169,170.30</u>
 TOTAL	 \$925,313.08	 \$1,066,556.00	 1,991,869.08
 OVERLAY			 <u>63,548.55</u>
 TOTAL PROPERTY TAX RAISED			 <u>\$6,951,791.63</u>

Respectfully Submitted,
 Anthony J. Neves
 State Tax Assessor

COUNTY INFORMATION

Aroostook

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

Commissioners - David Bell, Chairman
- Paul Adams
- Keith Lambert
Administrator - Roland Martin
Treasurer - James McBreairty

Franklin

Main Street
Farmington, Me. 04938
Telephone: (207)778-6614

Commissioners - Lewis Maxwell, Chairman
- Stephen Bean
- Stanton Yeaton
County Clerk - Marie Andrews
Treasurer - William Woodside

Hancock

60 State Street
Ellsworth, Me. 04605
Telephone: (207)667-9542

Commissioners - John Jordan, Chairman
- Walter Bunker
- Eugene Churchill
County Clerk - Eugenia Labelle
Treasurer - Barbara Frost

Kennebec

95 State Street
Augusta, Me. 04330
Telephone: (207)622-0971

Commissioners - George Jabar, II, Chairman
- Charles Morsehead
- Nancy Rines
County Clerk - Carole Obery
Treasurer - Dorothy Dodge

Oxford

26 Western Avenue
South Paris, Me. 04281
Telephone: (207)743-6359

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

Penobscot

97 Hammond Street
Bangor, Me. 04401
Telephone: (207)942-8535

Commissioners - John Bragg, Chairman
- Richard Blanchard
- Thomas Davis
County Clerk - Mary Strathdee
Treasurer - Irene Burke

Piscataquis

Dover-Foxcroft, Me. 04426
Telephone: (207)564-2161

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

Somerset

Court Street
Skowhegan, Me. 04976
Telephone: (207)474-9861

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

Washington

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

Commissioners - Charles Gillis, Chairman
- Thomas Brennan
- Donald Grant
County Clerk - Ilze Balodis
Treasurer - Catherine Carter

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 Count. 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 December 31, 1986.

COUNTY OF AROOSTOOK

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

ASSETS

Cash - Demand	\$ 3,466.06
Notes Receivable (Due From County)	129,796.01
Taxes Receivable	<u>93,842.51</u>
TOTAL ASSETS	<u>\$227,104.58</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Deferred Credits - Local Road Assistance	\$ 67,253.00
Accounts Payable	10,765.92
Accrued Liabilities	<u>22,442.00</u>
Total Liabilities	<u>100,460.92</u>
Fund Balance:	
Contingent Reserve	20,736.70
Undesignated	<u>105,906.90</u>
Total Fund Balance	<u>126,643.60</u>
TOTAL	<u>\$227,104.52</u>

COUNTY OF AROOSTOOK

SPECIAL REVENUE FUND - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxation	\$187,685.00	\$187,685.00	\$
Excise Taxes		45,843.23	45,843.23
Investment Income		<u>9,297.88</u>	<u>9,297.88</u>
TOTAL REVENUES	<u>187,685.00</u>	<u>242,826.11</u>	<u>\$55,141.11</u>
EXPENDITURES:			
Dump	16,513.00	16,485.60	\$ 27.40
Fire Protection	20,341.00	26,658.92	(6,317.92)
Roads and Bridges	150,000.00	76,665.60	73,334.40
Public Service	43,981.00	39,738.69	4,242.31
Administration	16,000.00	16,500.00	(500.00)
Snow Removal	90,300.00	95,025.22	(4,725.22)
Polling Places	<u>650.00</u>	<u>1,460.42</u>	(810.42)
TOTAL EXPENDITURES	<u>337,785.00</u>	<u>272,534.45</u>	<u>\$65,250.55</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(150,100.00)	(29,708.34)	
OTHER FINANCING SOURCES (USES):			
Adjustment -			
Highway Block Grant	70,695.82	70,695.82	
Contingent Liability		(22,442.00)	
BUDGET UTILIZATION OF FUND BALANCE	<u>79,404.18</u>		
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ <u>-</u>	18,545.48	
FUND BALANCE - January 1, 1986		<u>108,098.18</u>	
FUND BALANCE - December 31, 1986		<u>\$126,643.66</u>	

COUNTY OF AROOSTOOK

EXPENDITURES BY TOWNSHIP

YEAR ENDED DECEMBER 31, 1986

T17 R5 (Guerrette)	
Snow Removal	\$ 9,386.00
Recreation	3,401.79
Senior Citizens	<u>1,614.09</u>
	<u>14,401.88</u>
T17 R4 (Sinclair)	
Snow Removal	2,572.40
Fire Protection	9,047.18
Dump	9,065.60
Recreation	5,206.75
Community Building	3,930.14
Snowmobile	3,472.77
Street Lights	5,132.38
Ambulance	4,620.00
Polling Places	<u>742.89</u>
	<u>43,790.11</u>
T17 R3	
Fire Protection	1,600.00
Dump	1,350.00
Ambulance	<u>882.00</u>
	<u>3,832.00</u>
T16 R4 (Madawaska Lake)	
Snow Removal	4,387.37
Fire Protection	2,200.00
Dump	1,750.00
Polling Places	<u>175.00</u>
	<u>8,512.37</u>
Connor	
Snow Removal	38,047.92
Fire Protection	3,973.00
Dump	3,600.00
Ambulance	2,807.36
Recreation	7,942.50
Polling Places	<u>685.46</u>
	<u>57,056.24</u>
T9 R5	
Snow Removal	<u>7,542.95</u>
TD R2	
Snow Removal	<u>2,500.00</u>
TC R2	
Fire Protection	<u>500.00</u>

T2 R5	
Snow Removal	\$ 5,761.68
Fire Protection	1,665.76
Ambulance	870.55
Cemetery	<u>375.00</u>
	<u>8,672.99</u>
T1 R5	
Snow Removal	<u>15,703.32</u>
TA R5	
Snow Removal	10,413.92
Dump	<u>1,000.00</u>
	<u>11,413.92</u>
Various Townships	
Road Repairs	76,665.60
Miscellaneous	<u>5,443.07</u>
	<u>82,108.67</u>
Administration	<u>16,500.00</u>
TOTAL EXPENDITURES	<u><u>\$272,543.45</u></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. Franklin County maintains a volunteer fire department for the Township of Salem with a yearly budget of around \$12,000.00. 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

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

ASSETS

Cash - Demand	\$13,043.28
Taxes Receivable	<u>86,595.50</u>
TOTAL	<u>\$99,628.78</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Due to County -	
Administration	10,637.06
Other Expenses	<u>5,687.29</u>

Total Liabilities	<u>16,324.35</u>
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Fund Balance:

Designated - Contingent	10,370.27
Highway Block Grant	1,315.35
Fire Truck	1,500.00

Undesignated	<u>70,118.81</u>
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Total Fund Balance	<u>83,304.43</u>
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TOTAL	<u>\$99,628.78</u>
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COUNTY OF FRANKLIN
SPECIAL REVENUE FUND - UNORGANIZED TERRITORY
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Authorized Transfers</u>	<u>Total Available</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:					
Taxation -					
Property	\$173,171.00	\$	\$173,171.00	\$173,171.00	\$
Excise				20,867.95	20,867.95
Intergovernmental Revenue -					
State of Maine:					
Highway Block Grant	41,416.00		41,416.00	44,919.67	3,503.67
Other Revenues -					
Investment Income				1,066.30	1,066.30
TOTAL REVENUES	<u>214,587.00</u>		<u>\$214,587.00</u>	<u>240,024.92</u>	<u>\$25,437.92</u>
EXPENDITURES:					
Roads to Bridges	139,220.00		139,220.00	124,480.20	14,739.80
Dumps	15,000.00		15,000.00	14,062.19	937.81
Fire Protection	12,500.00		12,500.00	9,619.67	2,880.33
Administration	9,000.00	2,827.81	11,827.81	11,827.81	
Ambulance Service	1,500.00		1,500.00	1,500.00	
Paving	66,000.00	11,801.92	77,801.92	85,703.46	(7,901.54)
Fire Truck Reserve	1,500.00		1,500.00		1,500.00
Contingent		(14,629.73)	(14,629.73)		(14,629.73)
TOTAL EXPENDITURES	<u>244,720.00</u>	<u>\$ -</u>	<u>\$244,720.00</u>	<u>247,193.33</u>	<u>(\$ 2,473.33)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30,133.00)			(7,168.41)	
BUDGET UTILIZATION OF FUND BALANCE	<u>30,133.00</u>				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>			(7,168.41)	
FUND BALANCE - January 1, 1986				<u>90,472.84</u>	
FUND BALANCE - December 31, 1986				<u>\$ 83,304.43</u>	

COUNTY OF FRANKLIN

EXPENDITURES BY TOWNSHIP

YEAR ENDED DECEMBER 31, 1986

Freeman:	
Roads - Winter	\$ 45,322.20
- Summer	19,864.91
Fire Protection	1,000.00
Dump Services	4,312.50
Road Paving	<u>68,562.77</u>
	<u>139,062.38</u>
Salem:	
Roads - Winter	23,738.40
- Summer	12,119.38
Fire Protection	7,030.36
Dump Services	2,266.39
Road Paving	<u>17,140.46</u>
	<u>62,294.99</u>
Perkins:	
Roads - Winter	10,461.50
- Summer	<u>643.23</u>
	<u>11,104.73</u>
Lang:	
Roads - Winter	3,570.00
- Summer	1,854.45
Fire Protection	<u>120.00</u>
	<u>5,544.45</u>
Township No. 6:	
Roads - Summer	<u>707.63</u>
Wyman:	
Fire Protection	<u>1,469.54</u>
Washington:	
Roads - Winter	<u>6,198.50</u>
Coburn Gore:	
Dump Services	<u>1,250.50</u>
Miscellaneous Townships:	
Dump Services	6,232.80
Ambulance	<u>1,500.00</u>
	<u>7,732.80</u>
Administration	<u>11,827.81</u>
TOTAL	<u><u>\$247,193.33</u></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, issuing liquor license permits and giving seed money to the Washington/Hancock Agency toward weatherization, Fuel and Energy Crisis Assistance.

COUNTY OF HANCOCK

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

ASSETS

Cash - Demand	\$ 20,307.12
- Time	<u>256,061.70</u>
TOTAL	<u>\$276,368.82</u>

FUND BALANCE

Undesignated	<u>\$276,368.82</u>
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COUNTY OF HANCOCK

SPECIAL REVENUE FUND - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental Revenue -			
State of Maine:			
Excise Taxes	\$	\$ 6,003.02	\$ 6,003.02
Highway	9,996.00	10,353.00	357.00
Snowmobile		24.00	24.00
Other Revenue -			
Investment Income		17,440.37	17,440.37
Reimbursement		807.54	807.54
Fees and Licenses		154.00	154.00
TOTAL REVENUES	<u>9,996.00</u>	<u>34,781.93</u>	<u>\$24,785.93</u>
EXPENDITURES:			
Roads -			
Summer	30,000.00	24,149.53	5,850.47
Winter	21,400.00	15,992.87	5,407.13
Dumps	5,500.00	6,206.28	(706.28)
Administration	5,277.00	4,843.20	433.80
Fire Protection	21,000.00	405.00	20,595.00
Miscellaneous	2,650.00	1,170.90	1,479.10
Contingent	<u>25,000.00</u>		<u>25,000.00</u>
TOTAL EXPENDITURES	<u>110,827.00</u>	<u>52,767.78</u>	<u>\$58,059.22</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(100,831.00)	(17,985.85)	
OTHER FINANCING SOURCES:			
Utilization of Fund Balance	<u>100,831.00</u>		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	(17,985.85)	
FUND BALANCE - January 1, 1986		<u>294,354.67</u>	
FUND BALANCE - December 31, 1986		<u>\$276,368.82</u>	

COUNTY OF HANCOCK
EXPENDITURES BY TOWNSHIP
YEAR ENDED DECEMBER 31, 1986

T3 N.D.	\$23,752.08
T7 S.D.	813.76
T8 S.D.	14,483.18
T9 S.D.	10,099.81
T10 S.D.	390.14
T22 M.D.	2,604.00
T28, 34, 39 M.D.	<u>624.81</u>
TOTAL	<u>\$52,767.78 *</u>

* Included in this total is the Administration charge of \$4,843.20 which is prorated to each Township. In a subsequent year, the administration cost should be listed separately and the Township's expenditures listed by type of expenses.

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
YEAR ENDED DECEMBER 31, 1986

ASSETS

Due from County General Fund

\$22,482.35

FUND BALANCE

Undesignated

\$22,482.35

COUNTY OF KENNEBEC

SPECIAL REVENUE - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental -			
State of Maine:			
Excise	\$	\$ 184.77	\$ 184.77
Highway		6,235.00	6,235.00
Other Revenue -			
Investment Income		<u>1,693.90</u>	<u>1,693.90</u>
TOTAL REVENUES		<u>8,113.67</u>	<u>\$8,113.67</u>
EXPENDITURES:			
Roads -			
Snow Plowing	3,400.00	3,400.00	
Landfill	<u>150.00</u>	<u>150.00</u>	
TOTAL EXPENDITURES	<u>3,550.00</u>	<u>3,550.00</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,550.00)	4,563.67	
OTHER FINANCING SOURCES:			
Utilization of Fund Balance	<u>3,550.00</u>	<u> </u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ <u> </u>	4,563.67	
FUND BALANCE - January 1, 1986		<u>17,918.68</u>	
FUND BALANCE - December 31, 1986		<u>\$22,482.35</u>	

COUNTY OF KENNEBEC
EXPENDITURES BY TOWNSHIP
YEAR ENDED DECEMBER 31, 1986

UNITY TOWNSHIP:

Snow Removal	\$3,400.00
Landfill	<u>150.00</u>
TOTAL	<u>\$3,550.00</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

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

ASSETS

Cash - Demand Deposit	\$ 26,384.01
- Time Deposit	332,912.48
Taxes Receivable	<u>49,833.00</u>
TOTAL	<u>\$409,129.09</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Deferred Credits -	
Highway Block Grant	\$ <u>3,205.00</u>
Fund Balance:	
Designated Reserve -	
Roads to Bridges	332,912.48
Undesignated	<u>73,012.01</u>
Total Fund Balance	<u>405,924.49</u>
TOTAL	<u>\$409,129.49</u>

COUNTY OF OXFORD

SPECIAL REVENUE FUND - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Transfers</u>	<u>Total Available</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:					
Taxation -					
Property	\$ 99,666.00	\$	\$ 99,666.00	\$ 99,666.00	\$
Excise				<u>18,342.01</u>	<u>18,342.01</u>
	<u>99,666.00</u>		<u>99,666.00</u>	<u>118,008.01</u>	<u>18,342.01</u>
Intergovernmental Revenue -					
State of Maine:					
Highway Block Grant	89,740.00		89,740.00	89,740.00	
National Forest Area				10,190.26	10,190.26
State Aid Repairs				6,652.82	6,652.82
Boat Landing				250.00	250.00
Snowmobile Reimbursement				<u>150.00</u>	<u>150.00</u>
	<u>89,740.00</u>		<u>89,740.00</u>	<u>106,983.08</u>	<u>17,243.08</u>
Other Revenues -					
Investment:					
General				7,060.90	7,060.90
Reserves				12,877.64	12,877.64
Capital Reserve Transfers	31,652.82		31,652.82	31,652.82	
Licenses				<u>84.00</u>	<u>84.00</u>
	<u>31,652.82</u>		<u>31,652.82</u>	<u>51,675.36</u>	<u>20,022.56</u>
TOTAL REVENUES	<u>221,058.82</u>		<u>\$221,058.82</u>	<u>276,666.45</u>	<u>\$ 55,607.63</u>
EXPENDITURES:					
Roads and Bridges -					
Snow	80,000.00	5,036.98	\$ 85,036.98	85,036.98	\$
Maintenance	55,000.00	5,973.50	60,973.50	118,784.80	(57,811.30)
Dumps	8,000.00		8,000.00	6,636.44	1,363.56
Administration	5,000.00		5,000.00	2,361.54	2,638.46
Ambulance Service	2,500.00		2,500.00	1,498.25	1,001.75
Fire Protection	1,500.00	3,989.52	5,489.52	5,489.52	
Land Rental - Andover	1,500.00		1,500.00	1,500.00	
Animal Control	500.00		500.00	392.73	107.27
Reserve - Roads and Bridges	181,652.82		181,652.82	31,652.82	150,000.00
Contingent	<u>15,000.00</u>	<u>(15,000.00)</u>			
TOTAL EXPENDITURES	<u>350,652.82</u>	<u>-</u>	<u>\$350,652.82</u>	<u>253,353.08</u>	<u>\$ 97,299.74</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	(129,594.00)			23,313.37	
BUDGETED UTILIZATION OF FUND BALANCE	<u>129,594.00</u>				
FUND BALANCE - January 1, 1986	\$ -			<u>382,611.12</u>	
FUND BALANCE - December 31, 1986				<u>\$405,924.49</u>	

COUNTY OF OXFORD
CAPITAL RESERVE ACCOUNT - UNORGANIZED TERRITORY
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 1986

	<u>Roads and Bridges</u>
BALANCE - January 1, 1986	\$ <u>201,687.66</u>
ADDITIONS:	
Appropriation	150,000.00
Investment Income	<u>12,877.64</u>
TOTAL ADDITIONS	<u>162,877.64</u>
DEDUCTIONS:	
Albany Paving	25,000.00
Riley Bridge	<u>6,652.82</u>
TOTAL DEDUCTIONS	<u>31,652.82</u>
BALANCE - December 31, 1986	\$ <u><u>332,912.48</u></u>

ACCOUNTABILITY

Maine Savings Bank, South Paris Maine	
Money Market Account No. 91-941-630	\$ <u><u>332,912.48</u></u>

COUNTY OF OXFORD

EXPENDITURES BY TOWNSHIP

YEAR ENDED DECEMBER 31, 1986

Albany:

Maintenance Roads	\$ 74,815.31
Snow Removal	45,281.99
Dump	4,227.40
Ambulance Service	898.25
Fire Protection	4,086.14
Miscellaneous	392.73
Paving	<u>25,000.00</u>
	<u>154,701.82</u>

Mason:

Maintenance Roads	10,769.53
Snow Removal	8,213.44
Dump	469.00
Fire Protection	513.90
Ambulance Service	<u>100.00</u>
	<u>20,065.87</u>

Milton:

Maintenance Roads	6,670.23
Snow Removal	9,425.45
Ambulance	<u>500.00</u>
	<u>16,595.68</u>

Adamstown:

Dump	646.68
Fire Protection	<u>889.48</u>
	<u>1,536.16</u>

Township "C":

Maintenance Roads	5,029.93
Snow Removal	5,760.00
Rental of Land	<u>1,500.00</u>
	<u>12,289.93</u>

Andover North Surplus:

Maintenance Roads	6,660.67
Snow Removal	<u>11,610.00</u>
	<u>18,270.67</u>

Andover West Surplus:

Maintenance Roads	587.24
Snow Removal	<u>2,000.00</u>
	<u>2,587.24</u>

Surplus "C":

Maintenance Roads
Snow Removal

\$ 587.24
2,000.00
2,587.24

Ripley:

Maintenance Roads
Snow Removal
Bridge

13,664.65
746.10
6,652.82
21,063.57

Upper Cupsuptic:

Dump

646.68

Lower Cupsuptic:

Dump

646.68

Administration

2,361.54

TOTAL

\$253,353.08

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 \$275,000.; \$190,000. for winter and \$85,000. for summer maintenance. The overall condition of the road system is good. In 1986 over \$60,000. was expended for road maintenance.

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 up to \$3,500. per year. Within the last year, structural fires have cost the County \$2,700.

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
DECEMBER 31, 1986

ASSETS

Due From County General Fund	\$168,340.35
Taxes Receivables	<u>105,882.50</u>
TOTAL	<u>\$274,222.85</u>

FUND BALANCES

Reserves - Contingent	\$ 25,000.00
- Truck	10,000.00
Undesignated	<u>239,222.85</u>
TOTAL	<u>\$274,222.85</u>

COUNTY OF PENOBSCOT

UNORGANIZED TERRITORY

ANALYSIS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxation - Property	\$211,765.00	\$211,765.00	\$
- Excise	20,000.00	57,128.74	37,128.74
State of Maine - Highway	63,569.00	65,838.70	2,269.70
- Snowmobile		306.00	306.00
Piscataquis County - Snow		4,126.06	4,126.06
Investment Income		8,825.73	8,825.73
Miscellaneous		410.00	410.00
TOTAL REVENUES	<u>295,334.00</u>	<u>348,400.23</u>	<u>\$53,066.23</u>
EXPENDITURES:			
Road and Bridges	85,000.00	61,099.12	\$23,900.88
Snow Removal	190,000.00	150,000.00	40,000.00
Dumps	4,500.00	4,620.00	(120.00)
Fire Protection	10,000.00	8,498.64	1,501.36
Cemeteries	2,500.00	2,371.65	128.35
Ambulance Services	2,000.00	2,023.80	(23.80)
Capital Reserve	3,000.00		3,000.00
Administration	14,850.00	10,880.91	3,969.09
Miscellaneous		4,275.63	(4,275.63)
TOTAL EXPENDITURES	<u>311,850.00</u>	<u>243,769.75</u>	<u>\$68,080.25</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(16,516.00)	104,630.48	
OTHER FINANCING SOURCES:			
Utilization of Fund Balance	16,516.00		
Adjustment - Prior Year's Balance		<u>49,530.00</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ <u>-</u>	154,160.48	
FUND BALANCE - January 1, 1986		<u>120,062.37</u>	
FUND BALANCE - December 31, 1986		<u>\$274,222.85</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, T 1, R 9; Seboeis Lake, T 4 R 9; Ebeeme, T 5, R 9; Katahdin Iron Works, T 6, R 9; Williamsburg, T 6, R 8; Orneville T 1, R 6; Barnard T 6, R 8; Blanchard, Elliottsville, Harford's Point, Little Squaw, T 3, R 5; Big Squaw, T 2, R 6; Lily Bay, T A, R 14, Frenchtown T A, R 13; and Chesuncook T 5, R 13 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 birdges, 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

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

	<u>Funds</u>	
	<u>Operational</u>	<u>Trusts</u>
<u>ASSETS</u>		
Cash - Demand Deposit	\$ 16,242.93	\$
- Time Deposit	57,442.52	8,846.89
Investments	100,000.00	
Due from County	316.44	
Taxes Receivable	<u>62,476.00</u>	<u> </u>
TOTAL	<u>\$236,477.89</u>	<u>\$8,846.89</u>

FUND BALANCE

Reserved for Endowments		\$6,146.96
Designated For:		
Highway Block Grant	\$ 49,346.73	
Capital Projects	41,584.16	
Contingent	25,000.00	
Federal Revenue Sharing	981.00	
Undesignated	<u>119,566.00</u>	<u>2,699.93</u>
TOTAL	<u>\$236,477.89</u>	<u>\$8,846.89</u>

COUNTY OF PISCATAQUIS

SPECIAL REVENUE FUND. - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxation -			
Property	\$124,952.00	\$124,952.00	\$
Excise	50,000.00	43,495.31	(6,504.69)
State of Maine -			
Highway Block Grant	63,422.00	71,930.30	8,508.30
Snowmobile		570.00	570.00
White Water Rafting		2,500.00	2,500.00
Investment Income -			
Check	2,000.00	2,490.65	490.65
Investment	10,000.00	11,326.54	1,326.54
Miscellaneous	<u>2,600.00</u>	<u>7,026.16</u>	<u>4,426.16</u>
TOTAL REVENUES	<u>252,974.00</u>	<u>264,290.96</u>	<u>11,316.96</u>
EXPENDITURES:			
Roads -			
Winter	150,000.00	141,735.09	8,264.91
Summer	147,577.00	119,542.02	28,034.98
Dumps	30,800.00	38,615.07	(7,815.07)
Fire Protection	23,200.00	16,790.00	6,410.00
Cemeteries	5,300.00	3,725.80	1,574.20
Ambulance	4,850.00	3,500.00	1,350.00
Capital Reserve	9,700.00	9,203.18	496.82
Administration	<u>18,500.00</u>	<u>18,500.00</u>	
TOTAL EXPENDITURES	<u>389,927.00</u>	<u>351,611.16</u>	<u>\$38,315.84</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(136,953.00)	(87,320.20)	
OTHER FINANCING SOURCES (USES):			
Budgeted Utilization of Fund Balance	136,953.00		
Prior Year Adjustment		<u>.10</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	(87,320.10)	
FUND BALANCE - January 1, 1986		<u>323,797.99</u>	
FUND BALANCE - December 31, 1986		<u>\$236,477.89</u>	

COUNTY OF PISCATAQUIS

EXPENDITURES BY TOWNSHIP

YEAR ENDED DECEMBER 31, 1986

Millinocket Lake T1 R9:	
Snow Removal	\$ 4,126.06
Fire Protection	163.00
Ambulance Services	419.63
	<u>4,708.69</u>
Ebeeme T5 R9:	
Snow Removal	3,039.82
Summer Maintenance	994.64
Ambulance Services	180.20
Dump	237.50
	<u>4,452.16</u>
Katahdin Iron Works T6 R9:	
Snow Removal	9,178.50
Summer Maintenance	12,757.78
Ambulance Services	137.19
	<u>22,073.47</u>
Barnard T6 R8:	
Snow Removal	9,182.45
Summer Maintenance	550.38
Ambulance Services	109.37
Fire Protection	1,500.00
Dump	1,300.00
Cemetery	674.25
	<u>13,316.45</u>
Harford's Point:	
Snow Removal	7,262.24
Summer Maintenance	16,289.85
Fire Protection	1,500.00
Dump	5,689.80
Ambulance Services	294.03
	<u>31,035.92</u>
Little Squaw T3 R5:	
Snow Removal	2,397.68
Summer Maintenance	5,389.32
Fire Protection	2,160.00
Ambulance Services	526.64
Dump	5,689.76
	<u>16,163.40</u>

Big Squaw T2 R6:	
Snow Removal	\$ 5,026.37
Summer Maintenance	2,444.71
Fire Protection	1,500.00
Dump	5,689.75
Ambulance Services	177.78
	<u>14,838.61</u>
Lily Bay TAR 14:	
Snow Removal	18,753.42
Summer Maintenance	6,023.62
Dump	3,617.03
Ambulance Services	232.67
Fire Protection	1,500.00
	<u>30,126.74</u>
Williamsburg T6 R8:	
Snow Removal	12,934.94
Summer Maintenance	3,313.44
Fire Protection	2,000.00
Dump	5,972.50
Ambulance Services	153.56
	<u>24,374.44</u>
Orneville T1 R6:	
Snow Removal	30,317.09
Summer Maintenance	17,313.39
Fire Protection	1,770.00
Dump	6,366.71
Ambulance Services	334.94
Cemetery	1,521.00
	<u>57,623.13</u>
Elliottsville:	
Snow Removal	19,500.00
Summer Maintenance	15,400.68
Fire Protection	2,000.00
Dump	1,000.00
Cemetery	146.00
Ambulance Services	284.49
	<u>38,331.17</u>
Frenchtown TA R13:	
Snow Removal	4,939.72
Summer Maintenance	19,044.74
Dump	1,652.02
Ambulance Services	194.76
Fire Protection	697.00
	<u>26,528.24</u>

Chesuncook T5 R13:

Dump	\$ 400.00
Cemetery	644.00
Ambulance Services	97.96
Summer Maintenance	<u>963.50</u>
	<u>2,105.46</u>

Blanchard:

Snow Removal	15,076.80
Summer Maintenance	19,055.97
Fire Protection	2,000.00
Dump	1,000.00
Cemetery	740.55
Ambulance Services	<u>288.22</u>
	<u>38,161.54</u>

Seboeis T4 R9:

Ambulance Services	<u>68.56</u>
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Administrative	<u>18,500.00</u>
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Capital Outlay - Bridges	<u>9,203.18</u>
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TOTAL	<u>\$351,611.16</u>
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COUNTY OF PISCATAQUIS

TRUST FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE

YEAR ENDED DECEMBER 31, 1986

	Principal			Unexpended Income					
	Balance	New	Balance	Balance	Additions	Earned	Expended	Balance	Balance
	<u>1/1/86</u>	Funds	<u>12/31/86</u>	<u>1/1/86</u>				<u>12/31/86</u>	<u>12/31/86</u>
CEMETERY PERPETUAL CARE FUNDS:									
Orneville Cemetery and									
Boyd Lake Cemetery									
Will Dutch	\$ 100.00	\$	\$ 100.00	\$ 91.60		\$ 11.21		\$ 102.81	\$ 202.81
Irvine and Canning	100.00		100.00	91.60		11.21		102.81	202.81
Simeon Brown	200.00		200.00	183.23		21.75		204.98	404.98
Ross A. Bishop	200.00		200.00	183.23		21.75		204.98	404.98
Blanchard Plantation Cemetery		4,246.96	4,246.96	1,466.33		327.64		1,793.97	6,040.93
Barnard Township Cemetery									
Nelson and Sadie Damon	100.00		100.00	22.88		6.95		29.83	129.83
Ira Damon, Sr.	100.00		100.00	22.88		6.95		29.93	129.83
Thomas and Catherine Ladd	100.00		100.00	22.88		6.95		29.83	129.83
Charles Boyd, Sr.	100.00		100.00	22.88		6.95		29.83	129.83
Fred Ladd	100.00		100.00	22.88		6.95		29.83	129.83
Lucy Austin	100.00		100.00	22.92		6.95		29.87	129.87
William Ladd	100.00		100.00	22.92		6.95		29.87	129.87
John and Falville Perham	200.00		200.00	26.52		12.80		39.32	239.32
John Howard and Nora Perham	200.00		200.00	26.52		12.80		39.32	239.32
George A. Jones			200.00			2.85		2.85	202.85
TOTAL	<u>\$1,700.00</u>	<u>\$4,246.96</u>	<u>\$6,146.96</u>	<u>\$2,229.27</u>		<u>\$470.66</u>		<u>\$2,699.93</u>	<u>\$8,846.89</u>

COUNTY OF SOMERSET
UNORGANIZED TERRITORY ANNUAL REPORT

Enclosed is a copy of the Treasurer's Report on the "Road Repair Accounts" for 1986. It seems that it fairly well shows what services are rendered in the unorganized townships. As far as population is concerned, the 1980 Census Report is as follows:

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

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

COUNTY OF SOMERSET

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

ASSETS

Demand Deposit	\$107,511.45
Investments	75,563.82
Taxes Receivable	<u>97,832.49</u>
TOTAL	<u>\$280,907.76</u>

FUND BALANCE

Capital Reserves -	
Roads - Concord and Moxie Gore	\$ 75,563.82
Community Center - Rockwood	60,501.42
Undesignated	<u>144,842.52</u>
TOTAL	<u>\$280,907.76</u>

COUNTY OF SOMERSET

SPECIAL REVENUE FUND - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes -			
Property	\$195,665.00	\$195,665.00	\$
Excise	20,000.00	45,828.58	25,828.58
State of Maine -			
Highway	49,828.00	51,606.50	1,778.50
Snowmobile - Grant	4,100.00	4,700.00	600.00
- Registrations	900.00	912.00	12.00
White Water Rafting		2,500.00	2,500.00
Franklin County -			
Snow Removal		4,560.00	4,560.00
Investment Income		13,327.74	13,327.74
Miscellaneous		50.00	50.00
TOTAL REVENUES	<u>270,493.00</u>	<u>319,149.82</u>	<u>\$48,656.82</u>
EXPENDITURES:			
Roads and Bridges	242,975.00	230,472.31	\$12,502.69
Dumps	24,350.00	21,597.84	2,752.16
Community Building	1,500.00	16,480.38	(14,980.38)
Snowmobile Trails	10,500.00	12,883.80	(2,383.80)
Administration	12,000.00	12,000.00	
Moosehead Lake Association	7,990.00	7,990.00	
Fire Protection	9,900.00	7,102.51	2,797.49
Street Lights	2,350.00	2,617.98	(267.98)
Ambulance	2,450.00	2,450.00	
Cemeteries	1,150.00	923.38	226.62
Voting	500.00	477.33	22.67
White Water Rafting		2,000.00	(2,000.00)
Contingent	25,000.00	2,419.50	22,580.50
Reserves	<u>46,000.00</u>		<u>46,000.00</u>
TOTAL EXPENDITURES	<u>386,665.00</u>	<u>319,415.03</u>	<u>\$67,249.97</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(116,172.00)	(265.21)	
OTHER FINANCING SOURCES:			
Utilization of Fund Balance	<u>116,172.00</u>		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	(265.21)	
FUND BALANCE - January 1, 1986		<u>281,172.97</u>	
FUND BALANCE - December 31, 1986		<u>\$280,907.76</u>	

COUNTY OF SOMERSET

EXPENDITURES BY TOWNSHIPS

YEAR ENDED DECEMBER 31, 1986

	<u>Total</u>	<u>Roads and Bridges</u>		<u>Dump</u>	<u>Buildings</u>	<u>Trails</u>	<u>Association</u>	<u>Fire</u>	<u>Street</u>	<u>Ambulance</u>	<u>Voting</u>	<u>Cemeteries</u>	<u>Other</u>
		<u>Summer</u>	<u>Winter</u>					<u>Protection</u>	<u>Light</u>				
Lexington	\$ 59,976.05	\$ 27,216.17	\$ 28,908.13	\$ 950.00	\$	\$ 500.00	\$	\$1,403.50	\$	\$ 450.00	\$	\$548.25	\$
Concord	58,111.13	30,411.37	18,131.80	2,653.00				3,434.79	2,105.04	1,000.00		375.13	
Rockwood	63,335.97	3,361.14	9,232.32	9,907.84	16,480.38	12,383.80	7,990.00	1,990.22	512.94	1,000.00	477.33		
Carrying Place	16,745.10	3,825.10	12,920.00										
Dead River	12,704.54	10,351.54	2,273.00	80.00									
Long Pond	2,074.00			1,800.00				274.00					
Parlin Pond	1,100.00			1,100.00									
Sandy Bay	510.00			510.00									
Sandwich Academy	825.00			825.00									
Misery Gore	360.00			360.00									
Mayfield	22,601.02		22,601.02										
T3 R4	12,720.90	4,591.08	7,879.82	250.00									
Tomhegan	37,815.81	28,023.81	7,700.00	2,092.00									
T1 R3	3,887.38	2,817.38	1,000.00	70.00									
Moxie Gore	5,668.63	1,006.26	3,662.37	1,000.00									
Carrabassett Valley	<u>4,560.00</u>		<u>4,560.00</u>										
Sub Total Townships	302,995.53	111,603.95	118,868.46	21,597.84	16,480.38	12,883.80	7,990.00	7,102.51	2,617.98	2,450.00	477.33	923.38	
Contingent	4,419.50												4,419.50
Administration	<u>12,000.00</u>												<u>12,000.00</u>
TOTAL	<u>\$319,415.03</u>	<u>\$111,603.95</u>	<u>\$118,868.46</u>	<u>\$21,597.84</u>	<u>\$16,480.38</u>	<u>\$12,883.80</u>	<u>\$7,990.00</u>	<u>\$7,102.51</u>	<u>\$2,617.98</u>	<u>\$2,450.00</u>	<u>\$477.33</u>	<u>\$923.38</u>	<u>\$16,419.50</u>

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 December 31, 1986.

COUNTY OF WASHINGTON

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1986

ASSETS

Cash - Demand	\$ 43,132.65
- Time	58,469.60
- Time - Reserve	51,835.99
Taxes Receivable	<u>36,826.00</u>
TOTAL	<u>\$190,264.24</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to County	\$ 8,093.98
Deferred Revenue - Highway	<u>23,977.43</u>
Total Liabilities	<u>32,071.41</u>
Fund Balance:	
Reserves - Roads and Bridges	51,835.99
Undesignated	<u>106,356.84</u>
Total Fund Balance	<u>158,192.83</u>
TOTAL	<u>\$190,264.24</u>

COUNTY OF WASHINGTON

SPECIAL REVENUE - UNORGANIZED TERRITORY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes -			
Property	\$ 73,652.00	\$ 73,652.00	\$
Excise		60,360.03	60,360.03
State of Maine -			
Highway Block Grant	100,000.00	100,000.00	
Snowmobile		498.00	498.00
Federal - Lieu of Taxes		10,150.00	10,150.00
Licenses - Claim		1,534.00	1,534.00
Investment Income		12,158.66	12,158.66
Miscellaneous		50.00	50.00
TOTAL REVENUES	<u>173,652.00</u>	<u>258,402.69</u>	<u>\$84,750.69</u>
EXPENDITURES:			
Roads and Bridges	144,557.00	159,272.80	(\$14,715.80)
Snow Removal	92,363.00	131,581.50	(39,218.50)
Dumps	23,518.00	25,201.91	(1,683.91)
Fire Protection	8,500.00	8,500.00	
Ambulance	4,586.00	4,586.00	
Polling Places	275.00	275.00	
Administration	17,440.00	31,232.03	(13,792.03)
Contingent - Calsi Property	25,000.00	5,750.00	19,250.00
Reserve - Bridges/Roads	50,000.00		50,000.00
TOTAL EXPENDITURES	<u>366,239.00</u>	<u>366,399.24</u>	(\$ <u>160.24</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(192,587.00)	(107,996.55)	
OTHER FINANCING SOURCES (USES):			
Budgeted Utilization of Fund Balance	192,587.00		
Prior Period Adjustment		<u>20,500.00</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	(87,496.55)	
FUND BALANCE - January 1, 1986		<u>245,689.38</u>	
FUND BALANCE - December 31, 1986		<u>\$158,192.83</u>	

COUNTY OF WASHINGTON

EXPENDITURES - BY TOWNSHIPS

YEAR ENDED DECEMBER 31, 1986

	<u>Total</u>	<u>Summer Roads</u>	<u>Snow Removal</u>	<u>Dumps</u>	<u>Fire Protection</u>	<u>Cemeteries</u>	<u>Ambulance</u>	<u>Street Lights</u>	<u>Polling</u>	<u>Miscellaneous</u>
Brookton	\$ 16,723.57	\$ 8,249.50	\$ 2,943.54	\$ 3,520.92	\$1,395.19	\$250.00	\$ 141.63	\$	\$ 73.59	\$ 149.20
Edmunds	45,199.93	17,489.53	23,182.27	2,711.58	1,662.04					154.51
Marion	17,265.52	1,764.50	14,206.16	538.74	612.03	100.00				44.09
Trescott	75,447.80	30,676.78	34,827.34	3,050.00	945.00					5,948.68
Lambert Lake	5,592.85		2,851.22	2,600.00			141.63			
Township 6	1,500.00			1,000.00	500.00					
T8 R3	3,628.70		3,628.70							
T8 R4	8,758.92		8,758.92							
Forest City	69,639.95	56,907.00	8,056.66	3,025.46	316.24		141.61	1,119.38	73.60	
Forest Station	12,845.66	997.00	10,495.80	915.33	148.82		141.63	73.47	73.61	
Township 18	5,706.48	2,163.80	3,542.68							
Township 19	2,163.80	2,163.80								
Township 21	17,759.91	5,331.18	8,487.40	1,518.35	1,732.28	108.70	500.00			82.00
Township 24	18,053.21	17,578.21		350.00	125.00					
Township 26	621.25			350.00	125.00					146.25
Township 14	25,238.11	15,529.50	5,525.01	217.10	285.00					3,681.50
Township 27	6,347.80	422.00	5,075.80	750.00	100.00					
Township 30	475.00			350.00	125.00					
Township 31	2,198.75			2,073.75	125.00					
Administration	<u>31,232.03</u>									<u>31,232.03</u>
TOTAL	<u>\$366,399.24</u>	<u>\$159,272.80</u>	<u>\$131,581.50</u>	<u>\$22,971.23</u>	<u>\$8,196.60</u>	<u>\$458.70</u>	<u>\$1,066.50</u>	<u>\$1,192.85</u>	<u>\$220.80</u>	<u>\$41,438.26</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	\$ 45,044.28	\$ 1,577.69	\$ 46,621.97
Franklin	22,768.86	870.00	23,638.86
Hancock	5,229.98	221.40	5,451.38
Kennebec	68.58	-	68.58
Knox	-	-	-
Lincoln	-	62.00	62.00
Oxford	18,654.37	501.00	19,155.37
Penobscot	56,571.70	1,464.30	58,036.00
Piscataquis	43,714.16	2,370.80	46,084.96
Somerset	45,734.66	3,617.10	49,351.76
Waldo	-	-	-
Washington	<u>54,735.66</u>	<u>2,007.20</u>	<u>56,742.86</u>
TOTAL	<u>\$292,522.25</u>	<u>\$12,691.49</u>	<u>\$305,213.74</u>

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).

AROOSTOOK COUNTY

COLLECTORS

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

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

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

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

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

Mrs. Helen Holman
Stockholm Tax Collector
Stockholm, Maine 04783
Phone: 896-5659 or 3377

Town of Sherman
Tax Collector
P.O. Box 96
Sherman Mills, Maine 04776
Phone: 365-4260

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

David Wittner
Linneus Town Manager
Route 2
Houlton, Maine 04730
Phone: 532-6182

TOWNSHIPS

T17 R5 WELS
(Guerette)

T17 R4 WELS
(Sinclair)

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

T14 R6 WELS
T15 R6 WELS

Connor TWP

T16 R4 WELS

T2 R5 WELS
(Silver Ridge)
Benedicta

TA R5 WELS
(Molenkus)

TA R2 WELS

FRANKLIN COUNTY

COLLECTORS

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

Sandra Scribner
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

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

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

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

TOWNSHIPS

Township No. 7

Township No. 34

Township No. 8

KENNEBEC COUNTY

COLLECTOR

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

TOWNSHIP

Unity

KNOX COUNTY

COLLECTOR

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

TOWNSHIP

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

Kathleen Mersereau
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

Frank Leathers
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 Whitman
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

Marilyn Gaudet
Municipal Office
Greenville, Maine 04441
Phone: 695-2421

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

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

Elsie Crawford
Jackman Town Office
Jackman, Maine 04945
Phone: 668-2111

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

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

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

TOWNSHIPS

Lexington

Long Pond
Parlin Pond
Holeb
Hobbstown

Concord

Rockwood

Indian Stream TWP
Moxie Gore

WASHINGTON COUNTY

COLLECTORS

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

Byron Gould
Town Manager
Danforth, Maine 04424
Phone: 448-2321

Marylyn Curtis
Lubec Town Office
40 School Street
Lubec, Maine 04651
Phone: 733-5532

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

Rena Kneeland
Township 21, Maine 04668
Phone: 796-2852

Jeanne Graceffa
Tax Collector
P.O. Box 16
Grand Lake Stream, Maine 04637
Phone: 796-5456

Roberta Seeley
RR #1, Box 53
Dennysville, Maine 04628
Phone: 726-4674

Donna Metta
HCR 71, Box 343
Wesley, Maine 04686
Phone: 255-3503

Maurice Lund
P.O. Box 25
Machias, Maine 04654
Phone: 726-4640

TOWNSHIPS

Kossuth

Brookton
Forest City

Trescott

Lambert lake

Township 21

T5 ND
T6 ND

Edmunds
Marion

T31 MD
T30 MD
T26 ED

Township 14
T18 ED
T19 ED

AGENT

TOWNSHIP(s)

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

Vance Varney
Lambert Lake, Maine 04454
Telephone: 788-3831

Lambert Lake

The following is a breakdown of expenditures incurred for fiscal year ending June, 1987:

<u>ADMINISTERED</u>	<u>GRANTS</u>	<u>FEES</u>	<u>TOTAL</u>
Agents	\$163,186.10	\$25,275.80	\$188,461.90
Municipalities	24,867.26		24,367.26
State (Migrant)	<u>21,357.21</u>	<u> </u>	<u>21,357.21</u>
TOTAL	<u>\$209,410.57</u>	<u>\$25,275.80</u>	234,686.37
State's Share Per Title 22 Section 4311			<u>15,251.19</u>
Unorganized Territory Share			<u>\$219,435.18</u>

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

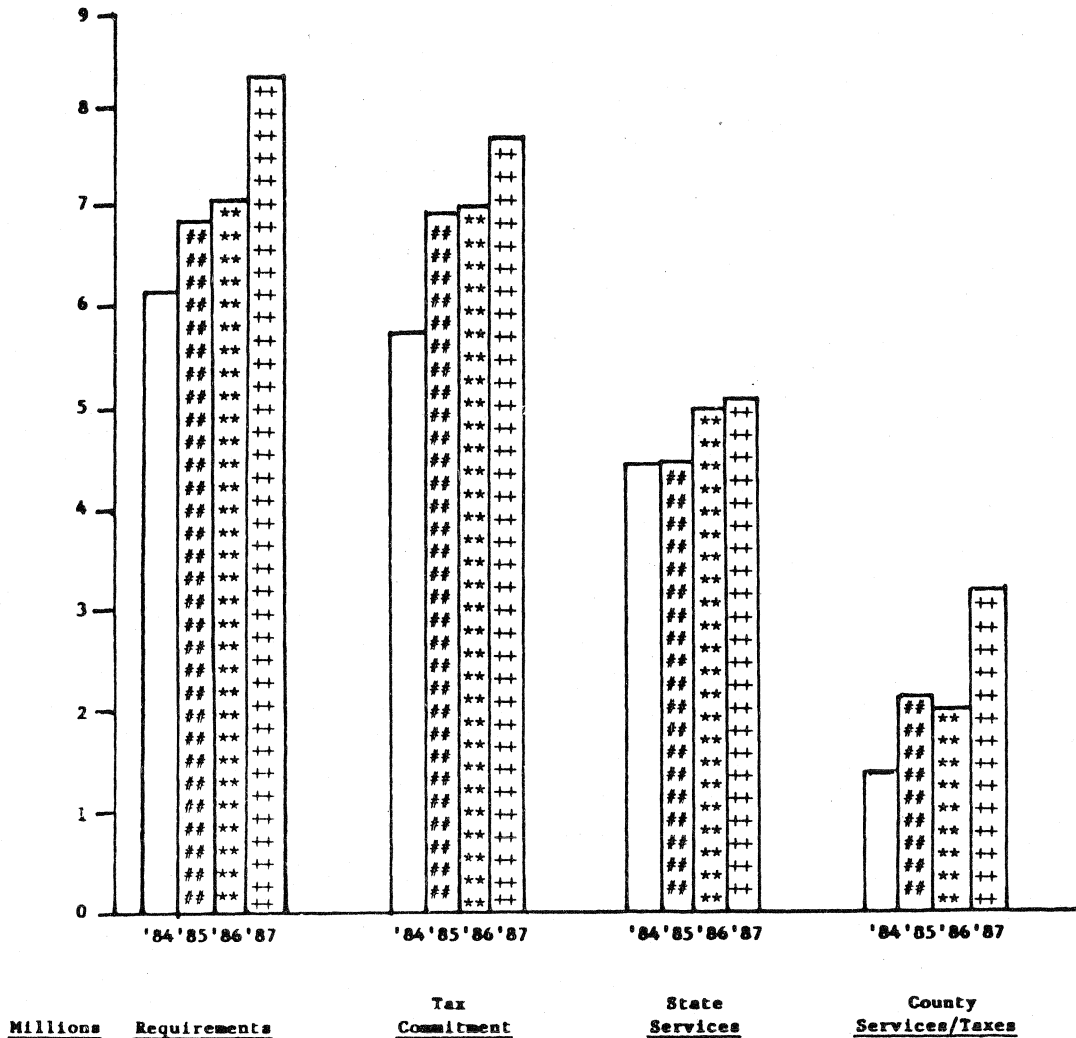


CHART EXPLANATION

- 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: 1984 \$278,587 - 1985 none - 1986 \$100,000 - 1987 \$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 1984 year reflects a lower figure due to statute mandating the Counties to utilize their surplus. The 1987 year reflects a larger figure due to an eighteen month budget mandated by statute.

UNORGANIZED TERRITORY

1987-88 APPROVED BUDGET

The Governor signed into law under Chapter 53 Public Law on June 26, 1987, the municipal cost component for services to be rendered in fiscal year 1987-88 totaling \$7,086,686.00, along with the County tax assessments totaling \$1,217,003.00 establishes the total requirements of \$8,303,689.00. The breakdown is as follows:

State Requirements For Services:

Education - Operations	\$4,360,544.00	
Property Tax Assessments	368,269.00	
Human Services - General Assistance	220,527.00	
Conservation - Forest Fire Protection	60,730.00	
Audit - Fiscal Administrator	79,501.00	
- Audit	<u>3,000.00</u>	
Total State Services		\$5,092,571.00

County Requirements For Services (18 Months- January 1, 1987 to June 30, 1988):

Aroostook	\$ 232,977.00	
Franklin	200,690.00	
Oxford	221,070.00	
Penobscot	177,962.00	
Piscataquis	329,773.00	
Somerset	466,744.00	
Washington	<u>364,899.00</u>	
Total County Services		1,994,115.00

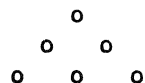
County Taxes:

Aroostook	\$ 311,216.00	
Franklin	52,002.00	
Hancock	24,112.50	
Kennebec	1,206.24	
Knox	3,374.00	
Lincoln	2,834.56	
Oxford	36,540.00	
Penobscot	92,603.20	
Piscataquis	340,626.00	
Somerset	225,152.50	
Waldo	350.00	
Washington	<u>126,986.00</u>	
Total County Taxes		<u>1,217,003.00</u>

Total Requirements \$8,303,689.00

COMPUTATION OF ASSESSMENT

Tax Commitment	\$7,873,907.41	
Revenues:		
Educational	258,000.00	
State Sharing	194,000.00	
Special - Title 36, Section 1602	100,000.00	
Miscellaneous	<u>18,889.00</u>	
		\$8,444,796.41
Total Requirements		<u>8,303,689.00</u>
Overlay		\$ <u>141,107.41</u>

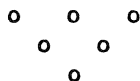


COMPILATION REPORT

UNORGANIZED TERRITORY TAX DISTRICT

FISCAL YEAR ENDED

JUNE 30, 1987





STATE OF MAINE
DEPARTMENT OF AUDIT
STATE HOUSE STATION 66
AUGUSTA, MAINE 04333

Area Code 207
Tel. 289-2201

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, 1987, and the related statements of revenues, expenditures and changes in fund balance for the year then ended, and the accompanying statements of disbursements for the Department of Education, Counties, Bureau of Taxation, and Department of Human Services; valuation and assessment of taxes; and analysis due to/from State's General Fund, which are presented only for supplementary analysis purposes, in accordance with standards established by the American Institute of Certified Public Accountants.

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

April 26, 1988

COMBINED BALANCE SHEET

EXHIBIT A

JUNE 30, 1987

ASSETS	Municipal Cost Component	Special Revenue Excise Tax	Capital Outlay	Education Special Revenue	Trust Funds	Totals (Memorandum Only)	
						1 9 8 7	1 9 8 6
Equity in Treasurer's Demand Cash Pool	\$8,611,330.10	\$108,153.11	\$ 12,976.72	\$36,127.28	\$ 3,547.29	\$ 8,772,134.50	\$7,206,053.89
Investments					1,876,210.30	1,876,210.30	1,721,438.71
Accounts Receivable							146,738.68
Due from State General Fund	<u>15,516.95</u>					<u>15,516.95</u>	
TOTAL	<u>\$8,626,847.05</u>	<u>\$108,153.11</u>	<u>\$ 12,976.72</u>	<u>\$36,127.28</u>	<u>\$1,879,757.59</u>	<u>\$10,663,861.75</u>	<u>\$9,074,231.28</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Deferred Tax Revenues	\$7,873,907.41	\$	\$	\$	\$	\$ 7,873,907.41	\$6,951,791.63
Due to Counties		108,153.11				108,153.11	75,463.35
Due to State General Fund							<u>7,982.18</u>
Total Liabilities	<u>7,873,907.41</u>	<u>108,153.11</u>				<u>7,982,060.52</u>	<u>7,035,237.16</u>
Fund Balances:							
Designated - Trust Principal					1,704,843.29	1,704,843.29	1,649,475.33
- Donated Surplus			130,000.00			130,000.00	130,000.00
Undesignated	<u>752,939.64</u>		(117,023.28)	<u>36,127.28</u>	<u>174,914.30</u>	<u>846,957.94</u>	<u>259,518.79</u>
Total Fund Balances	<u>752,939.64</u>		<u>12,976.72</u>	<u>36,127.28</u>	<u>1,879,757.59</u>	<u>2,681,801.23</u>	<u>2,038,994.12</u>
TOTAL	<u>\$8,626,847.05</u>	<u>\$108,153.11</u>	<u>\$ 12,976.72</u>	<u>\$36,127.28</u>	<u>\$1,879,757.59</u>	<u>\$10,663,861.75</u>	<u>\$9,074,231.28</u>

See accountants' compilation report and notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT

EXHIBIT B

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 1987

	Municipal		Capital	Education	Trust	Totals	
	Cost	Excise	Outlay	Special	Funds	(Memorandum Only)	
	Component			Revenue		1 9 8 7	1 9 8 6
REVENUES:							
Taxes	\$7,086,090.58	\$337,903.50	\$	\$	\$	\$7,423,994.08	\$7,230,709.17
Public Lands Reserve Trust	148,839.05					148,839.05	146,738.68
Intergovernmental Revenue	268,272.53			137,815.52		406,088.05	373,246.44
Investment Income			833.36		248,407.74	249,241.10	139,903.89
Other Revenues	10,197.18					10,197.18	2,480.53
TOTAL REVENUES	<u>7,513,399.34</u>	<u>337,903.50</u>	<u>833.36</u>	<u>137,815.52</u>	<u>248,407.74</u>	<u>8,238,359.46</u>	<u>7,893,078.71</u>
EXPENDITURES							
Municipal Cost Component -							
Education - E.U.T.	4,202,848.62			145,986.17		4,348,834.79	3,883,171.84
Counties - Services	1,066,556.00	337,903.50				1,404,459.50	1,626,531.64
- Taxes	925,313.08					925,313.08	759,385.10
Conservation - Fire Protection	102,557.14					102,557.14	63,094.50
Taxation - Administration	323,599.00					323,599.00	329,689.00
Human Services - General Assistance	219,435.18					219,435.18	202,892.69
Fiscal Administrator	58,773.70					58,773.70	22,684.47
Annual Compilation Report	3,000.00					3,000.00	2,330.70
Other Expenses -							
Tax Refund	6,168.81					6,168.81	11,337.41
Abatements	95,271.45					95,271.45	16,610.06
Collection Fees	720.69					720.69	833.64
Transferred to Municipal Cost Component					148,839.05	148,839.05	146,738.68
TOTAL EXPENDITURES	<u>7,004,243.67</u>	<u>337,903.50</u>		<u>145,986.17</u>	<u>148,839.05</u>	<u>7,636,972.39</u>	<u>7,065,299.73</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	509,155.67		833.36	(8,170.65)	99,568.69	601,387.07	827,778.98
FUND BALANCE - July 1, 1986	243,783.97		12,143.36	58,245.85	1,724,820.94	2,038,994.12	1,280,680.87
ADJUSTMENT TO BEGINNING BALANCE				(13,947.92)	55,367.96	41,420.04	(69,465.73)
FUND BALANCE - June 30, 1987	<u>\$ 752,939.64</u>	<u>\$</u>	<u>\$12,976.72</u>	<u>\$ 36,127.28</u>	<u>\$1,879,757.59</u>	<u>\$2,681,801.23</u>	<u>\$2,038,994.12</u>

See accountants' compilation report and notes to financial statements.

EXHIBIT C

UNORGANIZED TERRITORY TAX DISTRICT

MUNICIPAL COST COMPONENT - OPERATIONS

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Property	\$6,888,243.08	\$6,951,791.63	\$ 63,548.55
Supplemental		119,595.39	119,595.39
Interest		14,703.56	14,703.56
	<u>6,888,243.08</u>	<u>7,086,090.58</u>	<u>197,847.50</u>
OTHER REVENUES:			
Public Lands Reserve Trust			
Income		148,839.05	148,839.05
Court Settlement	100,000.00	100,000.00	
State - Revenue Sharing		133,460.55	133,460.55
- Property Tax Reimbursement		6,887.92	6,887.92
- Veteran's Reimbursement		549.54	549.54
Sale of Tax Acquired Property		917.04	917.04
Miscellaneous		430.39	430.39
Education - Plantation 14		27,374.52	27,374.52
- Miscellaneous		8,849.75	8,849.75
	<u>100,000.00</u>	<u>427,308.76</u>	<u>327,308.76</u>
TOTAL REVENUES	<u>6,988,243.08</u>	<u>7,513,399.34</u>	<u>525,156.26</u>
EXPENDITURES:			
Education - E.U.T.	4,160,770.00	4,202,848.62	(42,078.62)
Counties - Unorganized Services	1,066,556.00	1,066,556.00	
- Taxes	925,313.08	925,313.08	
Conservation - Fire Protection	89,963.00	102,557.14	(12,594.14)
Taxation - Administration	350,083.00	323,599.00	26,484.00
Human Services - General Assistance	218,658.00	219,435.18	(777.18)
Fiscal Administrator	63,900.00	58,773.70	5,126.30
Annual Audit	3,000.00	3,000.00	
Allowance for Bad Debts		6,168.81	(6,168.81)
Abatements		95,271.45	(95,271.45)
Collection Fees		720.69	(720.69)
Overdraft Allocation	<u>110,000.00</u>		<u>110,000.00</u>
TOTAL EXPENDITURES	<u>6,988,243.08</u>	<u>7,004,243.67</u>	<u>(16,000.59)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	509,155.67	<u>\$509,155.67</u>
FUND BALANCE - July 1, 1986		<u>243,783.97</u>	
FUND BALANCE - June 30, 1987		<u>\$ 752,939.64</u>	

See accountants' compilation report and notes to financial statements.

EXHIBIT D

UNORGANIZED TERRITORY TAX DISTRICT

MUNICIPAL COST COMPONENT - SPECIAL EXCISE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 1987

	With State Treasurer At June 30, 1987	Reimbursed	Total
REVENUES:			
Excise Tax Collections	\$	\$	<u>\$337,903.50</u>
COUNTY REIMBURSEMENTS:			
Aroostook	18,591.34	35,394.36	53,985.70
Franklin	5,714.94	18,368.09	24,083.03
Hancock	1,913.19	4,263.18	6,176.37
Kennebec	176.70	68.58	245.28
Lincoln		19.00	19.00
Oxford	5,304.23	14,220.56	19,524.79
Penobscot	18,484.36	42,153.79	60,638.15
Piscataquis	18,475.85	36,023.05	54,498.90
Somerset	15,765.43	36,031.06	51,796.49
Washington	<u>23,727.07</u>	<u>43,208.72</u>	<u>66,935.79</u>
TOTAL	<u>\$108,153.11</u>	<u>\$229,750.39</u>	<u>\$337,903.50</u>

See accountants' compilation report and notes to financial statements.

EXHIBIT E

UNORGANIZED TERRITORY TAX DISTRICT

EDUCATIONAL - CAPITAL OUTLAY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 1987

REVENUES:

State of Maine Treasurer's Cash Investment

\$ 833.36

FUND BALANCE - July 1, 1986

12,143.36

FUND BALANCE - June 30, 1987

\$12,976.72

See accountants' compilation report and notes to financial statements.

EXHIBIT F

UNORGANIZED TERRITORY TAX DISTRICT

EDUCATIONAL - SPECIAL REVENUE - FEDERAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 1987

	Total	Chapter I Disad- vantaged	Handi- capped	Library Books	Special Education	National Forest Grants Albany	Mason	Bachelors Grants	E.E.S.A. In-Service Training	Chapter II
REVENUES:										
Federal Grants	\$137,815.52	\$102,135.00	\$19,780.00	\$	\$	\$1,398.36	\$ 2,247.81	\$ 3,147.35	\$ 947.00	\$8,160.00
EXPENDITURES:										
Salaries	108,780.20	101,252.69	7,527.51							
Benefits	25,548.24	23,725.79	1,822.45							
Other	1,094.72	1,094.72								
Sta-Cap	4,002.98	3,928.66								74.32
Equipment	6,560.03									6,560.03
TOTAL EXPENDITURES	145,986.17	130,001.86	9,349.96							6,634.35
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,170.65)	(27,866.86)	10,430.04			1,398.36	2,247.81	3,147.35	947.00	1,525.65
FUND BALANCE (DEFICIT) - July 1, 1986	58,245.85	12,046.96	29,760.00	(100.32)	(31,735.52)	6,718.30	15,724.10	24,885.33	947.00	
ADJUSTMENT TO BEGINNING BALANCE	(13,947.92)	(5,831.59)	(39,851.85)		31,735.52					
FUND BALANCE (DEFICIT) - June 30, 1987	\$ 36,127.28	(\$ 21,651.49)	\$ 338.19	(\$100.32)	\$ -	\$8,116.66	\$17,971.91	\$28,032.68	\$1,894.00	\$1,525.65

See accountants' compilation report and notes to financial statements.

EXHIBIT G

UNORGANIZED TERRITORY TAX DISTRICT

TRUST FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 1987

	<u>Total</u>	<u>Public Lands Trust Reserve</u>	<u>Walker School</u>
REVENUES:			
Investment Income	\$ 248,407.74	\$ 248,242.68	\$ 165.06
EXPENDITURES:			
Transfer to Municipal Cost Component	<u>148,839.05</u>	<u>148,839.05</u>	<u> </u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>99,568.69</u>	<u>99,403.63</u>	<u>165.06</u>
FUND BALANCE - July 1, 1986	1,724,820.94	1,721,438.71	3,382.23
ADJUSTMENT BEGINNING BALANCE - Township #14 Transfer	<u>55,367.96</u>	<u>55,367.96</u>	<u> </u>
FUND BALANCE - June 30, 1987	<u><u>\$1,879,757.59</u></u>	<u><u>\$1,876,210.30</u></u>	<u><u>\$3,547.29</u></u>

See accountants' compilation report and notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

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 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:

Municipal Cost Component (4036.6)

Municipal cost component is the general operating fund of the District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund, as well as the general operating expenditures, are accounted for in this fund.

Unorganized Territory Excise Tax Fund (4036.7)

The Unorganized Territory Excise Tax Fund is used to accumulate all excise taxes collected by designated agents in the unorganized territory. The agents remit the taxes to the Treasurer of the State who in turn makes quarterly payments to each county in an amount equal to the receipts from each county.

Educational - Capital Outlay (Schooling of Children in Unorganized Territory 74000)

The Schooling of Children in the Unorganized Territory Fund is used to purchase capital equipment for the schools operated by the Department of Educational and Cultural Services in the unorganized territory.

Educational - Special Revenue (3219.1, 9219.1)

Educational Special Revenue Funds are special operating funds for education in the unorganized territory. The funds are used to record the federal grant revenues and expenditures of the various programs.

Educational - Trust Funds (4219.1, 87460.0)

Educational Trust Funds are used to record the revenues derived from the invested endowment and public lands reserve - unorganized, which is held by the Treasurer of the State of Maine as custodian.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the municipal cost component, excise tax, educational capital outlay, special revenue and trust funds. 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.

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.

E. Total Columns on Combined Statements

Included on the combined financial statements are total columns captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and the memorandum totals are not intended to fairly present the financial position or results of operations taken as a whole.

2. Property Tax

The District's real and personal property taxes for the 1986/87 fiscal year were levied June 30, 1986 on the assessed value listed as of April 1, 1986. Interest accrues beginning October 1, 1986.

3. Deferred Revenue

Deferred revenue of \$7,873,907.41 represents the subsequent year's tax commitment which is recorded on the District's records by June 30 of the current year.

4. Municipal Cost Component Fund Balance

The municipal cost component fund balance reflected an increase of \$509,155.67 for the current fiscal year as follows:

Balance - July 1, 1986		\$243,783.97
Increase:		
Public Lands Reserve Trust	\$148,839.05	
Revenue Sharing	133,460.55	
Supplemental Taxes	119,595.39	
Net Departmental Gain	79,270.86	
Overlay	63,548.55	
Miscellaneous Revenues	<u>59,712.72</u>	
Total Increase	\$604,427.12	
Decrease:		
Abatements	<u>95,271.45</u>	
Net Increase		<u>509,155.67</u>
Balance - June 30, 1987		<u><u>\$752,939.64</u></u>

5. Lands Reserved for Public Uses Fund

The Public Lands Reserved for Public Uses Fund (87340.0) principal totaled \$3,268,313.83, of which the unorganized territory's share was \$1,704,843.29 and organized \$1,563,470.54 at June 30, 1987.

Revenue earned by the fund is distributed to the unorganized territory and the organized townships as of December of each year. In December, 1986, the unorganized territory municipal cost component fund received \$148,839.05 for its share of the investment income. The principal is invested in various securities by the Treasurer of the State of Maine.

6. General

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 tuitioned 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 June of the preceding year 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, 1987, the bureau charged \$323,599.00 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 employed 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 1986/87, charged the tax district \$219,435.18 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.

7. Observations

We noted the tax commitment for the ensuing year is recorded on the municipal cost component fund during the current year, having the effect of skewing the financial position of the fund. In order not to skew funds, the tax commitment should be recorded in the year it is due.

The district operates under the net budget method of budgeting and accounting. Generally accepted accounting principles require that estimates of revenues be included in the budgetary process.