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Unorganized Territory Annual Report Fiscal Years 1997 and 1998

Maine State Auditor's Office

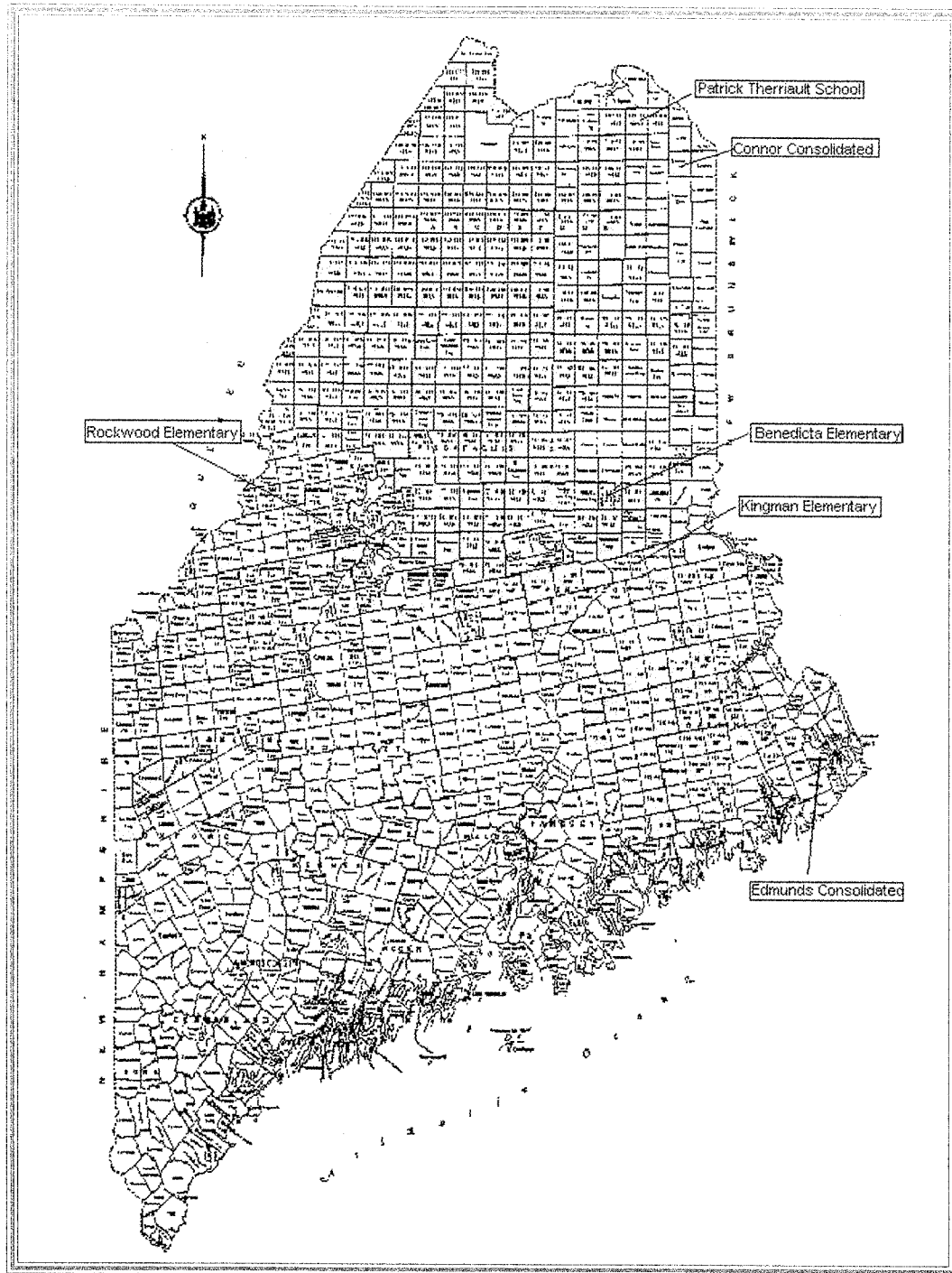
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UNORGANIZED TERRITORY



**ANNUAL REPORT
FISCAL YEARS 1997 AND 1998**

UNORGANIZED TERRITORY ANNUAL REPORT FISCAL YEARS 1997 AND 1998

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GAIL M. CHASE
STATE AUDITOR

STATE OF MAINE
DEPARTMENT OF AUDIT
66 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0066

TEL: (207) 624-6250
FAX: (207) 624-6273

DOREEN L. SHEIVE
FISCAL ADMINISTRATOR
UNORGANIZED TERRITORY

To the Taxpayers of the Unorganized Territory:

This report has been compiled to provide you with audited financial statements and relevant informational data.

I hope you find this report useful and informative. If you should have any questions or concerns, please feel free to contact any one of us who work for you.

Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory

September, 1999

GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,030,824 acres of land, of which
7,500,000 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and

750,000 acres are exempt from property tax.
- There are 421 townships. One hundred twenty eight of these townships have a full-time resident population of approximately 7,000 people. In addition, the 1990 census estimated that there are 8,500 seasonal structures within the unorganized territory, housing approximately 22,000 non-residents.
- There are 76 offshore islands with only one island having a full-time population of four people.
- There are 400 miles of summer roads and 526 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- Presently, the municipal type services are contracted for at the county level at a cost to the unorganized territory taxpayer of approximately \$3,000,000 per year. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration are provided at the state level at an annual cost to the unorganized territory taxpayer of approximately \$8,000,000. In addition, the unorganized territory taxpayer pays approximately \$2,000,000 in county taxes annually. The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

STATE SERVICES

The Legislature allocates and appropriates General Fund monies to the majority of state agencies who provide services to the unorganized territory. However, the General Fund appropriations are offset by transfers made to the Undedicated General Fund for actual expenditures made on behalf of the unorganized territory. The Fiscal Administrator of the Unorganized Territory, in compliance with Title 36, MRSA, §1605, Sub§2-A, transfers on October 31 of each year, an amount equal to 90% of the preceding fiscal year's expenditures. Then, in June of each year, the Fiscal Administrator verifies the total expenditures made by state agencies on behalf of the unorganized territory and transfers any remaining costs above the October 31st transfer to the Undedicated General Fund. Thus, the General Fund does not ultimately finance any services provided to the unorganized territory.

Within the state government structure services to the unorganized territory are provided by:

Maine Department of Education, Division of School Operations - Serves as the administrative unit responsible for education and related services for the 1,300 students residing in the unorganized territory. Of these 1,300 students, 1,050 are tuitioned to local school units and 300 students attend six unorganized territory operated schools in the unorganized territory.

Maine Department of Audit, Unorganized Territory Division - The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices which request funds for providing services in the unorganized territory. The Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual report. The annual report is submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each legislator and office of the county commissioners having unorganized territory within their districts.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; publishes and distributes an annual financial report to interested taxpayers, legislators and county commissioners; and is Chair of the Commission on Municipal Deorganization.

Maine Department of Conservation, Forest Fire Control Division - Provides first response forest fire protection to the unorganized territory - including fire prevention, fire detection, fire suppression, fire planning, and the maintenance of forest fire equipment.

Maine Department of Human Services, Special Services/Emergency Assistance - Designates and oversees agents who provide general assistance services to the unorganized territory citizens.

Maine Department of Conservation, Land Use Regulation Commission - Serves as the planning and zoning board for the unorganized territory and other areas of Maine lacking local governments empowered to exercise land use authority.

STATE SERVICES (Cont'd)

Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division - Responsible for the assessment and collection of property taxes for the 421 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

COUNTY SERVICES

County services such as: road and bridge maintenance and repair, snow removal, structural fire protection, ambulance services, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted for by the county commissioners in the following counties:

Aroostook
Franklin
Hancock
Kennebec
Oxford
Penobscot
Piscataquis
Somerset
Washington

In the fall of the year, each of the above named counties produces an unorganized territory budget. The law requires that a public hearing on this budget be held at the same time as the county budget hearing. These budgets are submitted to the Fiscal Administrator of the Unorganized Territory for review, analysis, and investigation. They are then included in the legislation and report submitted by the Fiscal Administrator to the Legislature for its consideration.

MUNICIPAL COST COMPONENTS LEGISLATION

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted state services minus anticipated revenues such as revenue sharing and the use of the undesignated fund balance. It also consists of the budgeted tax assessment for each of the counties that provide municipal type services.

A public hearing on this legislation is held before the Joint Standing Committee on Taxation. The legislation is then voted on by both houses of the Legislature (a 2/3 vote is required because it is emergency legislation) and signed into law by the Governor.

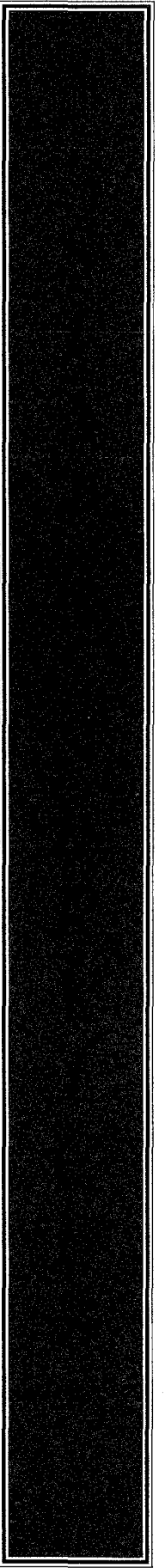
TAXES

Once the Municipal Cost Components legislation is enacted, the Division of Unorganized Territory Property Tax within the Maine Department of Administrative and Financial Services issues the tax bills. The bills are mailed no later than August 1 of each year. The tax is due by October 1.

The mill rate in the unorganized territory consists of three components. They are:

1. County service budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)
 - A. The above two mill rates are added and rounded up to the nearest $\frac{1}{4}$ mill = Mill Rate
3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate

Numbers 2A and 3 mill rates are added to get the county tax rate for the individual counties in the unorganized territory.



ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

CONTACT: Maine Department of Agriculture
Food & Rural Resources, Division of Regulations
Animal Welfare Unit
28 State House Station
Augusta Maine 04333-0028
(207) 287-3846

Dog Licensing:

Each owner or keeper of a dog or wolf hybrid at the age of six months or more, on or before January 1st of each year, shall obtain a license from the dog recorder in the unorganized territory where the dog or wolf hybrid is kept or, in the absence of a duly authorized dog recorder, from a dog recorder in the nearest municipality or unorganized territory in the same county where the dog or wolf hybrid is kept.

To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered then you must show proof from a veterinarian to receive the lower cost license. Licensing fees are \$4.00 for spayed/neutered dogs and \$7.50 for unaltered dogs. A kennel license is available for anyone that has a "pack or collection of dogs kept in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes" -- one to ten dogs is \$21.00 and 11 or more is \$42.00.

Licensing determines ownership and compliance with mandatory rabies immunizations. Licensing protects the stray dog and provides them with food and shelter for six days before they are allowed to be adopted and eight days before they can be euthanized, if that is recommended. After the required holding period of six days, ownership of the stray dog is vested in the animal shelter.

Dog recorders in the unorganized territory are appointed by the Commissioner of Agriculture and shall issue dog licenses, receive the license fees and pay them to the department of Agriculture.

The following pages contain a list of places in the unorganized territory to license your dog.

DOG RECORDERS FOR
UNORGANIZED TOWNSHIPS

ARGYLE

Nancy Burns

RR 2 Box 296, Old Town 04468

(207) 394-3341

County: Penobscot

EDMUNDS

Roberta Seeley

RR 1 Box 53, Dennysville 04628

(207) 726-4674

County: Washington

KINGMAN

Denise Worster

General Delivery, Rt 170, Kingman 04451

(207) 765-3343

County: Penobscot

LEXINGTON

Diane Emery

HCR 68 Box 445, Long Falls Dam Road

North New Portland 04961

(207) 628-3081

County: Somerset

MILTON

Vern Maxfield

PO Box 317, Monk Avenue

Bryant Pond 04219

(207) 665-2668

County: Oxford

ROCKWOOD

Betty Reckards

PO Box 148, Rt 150, Rockwood 04478

(207) 534-7383

County: Somerset

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORIES

AROOSTOOK COUNTY

BENDICTA	see SHERMAN	365-4260
CONNOR	see CARIBOU	493-3324
E PLANTATION	see BLAINE	425-2611
SILVER RIDGE	see SHERMAN	365-4260
T11R4(SQUA PAN LAKE)	see CARIBOU	493-3324
T14R15 WELS	see ALLAGASH	398-3198
T14R16 WELS	see ALLAGASH	398-3198
T15R15 WELS	see ALLAGASH	398-3198
T15R6 WELS	see WINTERVILLE	444-6460
T16R4 WELS (BIG MADAWASKA-PART OF)	see CARIBOU	493-3324
T16R4 WELS (BIG MADAWASKA-PART OF)	see STOCKHOLM	896-5298
T16 R5 WELS (SQUARE LAKE)	see STOCKHOLM	896-5298
T17R4 WELS (SINCLAIR)	see SAINT AGATHA	543-7305
T17R5 WELS (GUERETTE)	see SAINT AGATHA	543-7305
T20R11 & 12 WELS (BIG TWENTY-PART OF)	see ALLAGASH	398-3198
T20R11 & 12 WELS (BIG TWENTY PART OF)	see FORT KENT	834-3090
T9R5 WELS (SWETT FARM)	see PATTEN	528-2215
TAR2 WELS	see LINNEUS	532-6182
TAR5WELS (MOLUNKUS)	see MATTAWAMKEAG	736-2464

FRANKLIN COUNTY

FREEMAN (PART OF)	see STRONG	684-4005
FREEMAN (PART OF)	see KINGFIELD	265-4637
GOREN OF T2&3R6WBKP (COBURN)	see EUSTIS	246-4401
JIM POND	see EUSTIS	246-4401
LANG (PART OF)	see RANGELEY	864-3326
LANG (PART OF)	see COPLIN PLT.	246-3222
PERKINS	see WELD	585-2348
SALEM (PART OF)	see KINGFIELD	265-4637
SALEM (PART OF)	see STRONG	684-4005
T1R6 WBKP (KIBBY)	see EUSTIS	246-4401
T2R5 WBKP (ALDER STREAM)	see EUSTIS	246-4401
T2R6 WBKP (CHAIN OF PONDS)	see EUSTIS	246-4401
T3R3 WBKP (DAVIS)	see RANGELEY	864-3326
T3R4 WBKP (STETSON TOWN)	see RANGELEY	864-3326
T3R5 WBKP (SEVEN PONDS)	see EUSTIS	246-4401
WASHINGTON	see WILTON	645-4961
WEST FREEMAN	see STRONG	684-4005
WYMAN	see EUSTIS	246-4401

HANCOCK COUNTY

T28MD	see GREAT POND	584-5860
T34MD	see GREAT POND	584-5860
T41MD	see GREAT POND	584-5860
T7SD	see STEUBEN	546-7209
T8 SD (TOWNSHIP 8)	see ELLSWORTH	667-2563

KENNEBEC COUNTY

UNITY TOWNSHIP	see UNITY	948-3763
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LINCOLN COUNTY

MUSCONGUS ISLAND (LOUDS)	see BRISTOL	563-6177
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OXFORD COUNTY

ALBANY	see BETHEL	824-2669
ANDOVER NORTH	see ANDOVER	392-3302
ANDOVER WEST	see ANDOVER	392-3302
BACHELDERS GRANT	see GILEAD	836-2032
C SURPLUS	see ANDOVER	392-3302
MASON	see BETHEL	824-2669
*MILTON (PART OF)	see WOODSTOCK	665-2668
*MILTON (PART OF)	see MILTON	665-2668
T4R1 WBKP (RICHARDSON)	see ANDOVER	392-3302
T4R2 WBKP (ADAMSTOWN)	see RANGELEY	864-3326
T4R3 WBKP (LOWER CUPSUPTIC)	see RANGELEY	864-3326
T4R4 WBKP (UPPER CUPSUPTIC)	see RANGELEY	864-3326
T5R3 WBKP (PARKERTOWN)	see RANGELEY	864-3326
T5R4 WBKP (LYNCHTOWN)	see RANGELEY	864-3326
TOWNSHIP C	see ANDOVER	392-3302

PENOBSCOT COUNTY

*ARGYLE	see ARGYLE	394-3341
GREENFIELD	see OLD TOWN	827-3980
IP #3	see MILLINOCKET	723-7007
IP #4	see MILLINOCKET	723-7007
*KINGMAN	see KINGMAN	765-3343
PRENTISS	see SPRINGFIELD	738-2041
T1R6 WELS	see MEDWAY	746-9531
T1R7 WELS (GRINDSTONE)	see MEDWAY	746-9531
T2 R1 (GRAND FALLS)	see BURLINGTON	732-3985
T2R6 WELS (HERSEYTOWN)	see SHERMAN	365-4260
T2R7 WELS (SOLDIER TOWN)	see MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	see PATTEN	528-2215
T6 R8 WELS	see PATTEN	528-2215
TAR8 & 9 (LONG A, W SEBOIS)	see MILLINOCKET	723-7007

PISCATAQUIS COUNTY

BARNARD	see BROWNVILLE	965-2561
BLANCHARD	see MONSON	997-3641
ELLIOTTSVILLE	see WILLIMANTIC	997-3269
HARFORD'S POINT	see GREENVILLE	695-2421
MILLINOCKET LAKE	see MILLINOCKET	723-7007
ORNEVILLE	see MILO	943-2202
T1R9 WELS	see MILLINOCKET	723-7007
T2R6 BKP EKR (BIG SQUAW)	see GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	see GREENVILLE	695-2421
T3R5 BKP WKR (LITTLE SQUAW)	see GREENVILLE	695-2421
T4R9 WELS	see BROWNVILLE	965-2561
T5R13 WELS (CHESUNCOOK)	see GREENVILLE	695-2421
T5R9 NWP	see BROWNVILLE	965-2561
T6R8 NWP (WILLIAMSBURG)	see BROWNVILLE	965-2561
T6R9 NWP (KATAHDIN IRON)	see BROWNVILLE	965-2561
T7R9 WELS	see BROWNVILLE	965-2561
TAR13 WELS (FRENCHTOWN)	see GREENVILLE	695-2421
TAR14 WELS (LILY BAY)	see GREENVILLE	695-2421

SOMERSET COUNTY

*ROCKWOOD	see ROCKWOOD	672-4040
T1R5 BKP EKR (MOXIE GORE - PART OF)	see THE FORKS	663-2212
T1R5 BKP EKR (MOXIE GORE - PART OF)	see WEST FORKS	663-4404
T1R6 BKP EKR (INDIAN STREAM)	see WEST FORKS	663-4404
*T2R1 BKP WKR (LEXINGTON-PART OF)	see LEXINGTON	628-3081
*T2R1 BKP WKR (LEXINGTON - PART OF)	see HIGHLAND PLT.	628-4971
*T2 R1 BKP WKR (LEXINGTON - PART OF)	see NEW PORTLAND	628-4441
T3 R1 NBKP (LONG POND)	see JACKMAN	668-2111
T3R7 BKP WKR (PARLIN POND)	see JACKMAN	668-2111
T4R6 BKP WKR (HOBBS TOWN)	see JACKMAN	668-2111
T6R1 NBKP (HOLEB)	see JACKMAN	668-2111

WASHINGTON COUNTY

BROOKTON	see DANFORTH	448-2321
*EDMUNDS	see EDMUNDS	726-4674
MARION	see EDMUNDS	726-4674
T1R3 TS (LAMBERT LAKE)	see VANCEBORO	788-3854
T10R3 NBPP (FOREST CITY)	see DANFORTH	448-2321
T14 ED (PLANTATION 14)	see EAST MACHIAS	255-8598
T18 ED	see EAST MACHIAS	255-8598
T18 MD	see WESLEY	255-8859
T19 ED	see EAST MACHIAS	255-8598
T21 ED (PLANTATION 21)	see PRINCETON	796-2744
T26 ED	see WESLEY	255-8859
T29 MD (DEVEREAUX)	see GREAT POND	584-5860
T30 MD	see WESLEY	255-8859
T31 MD (DAY BLOCK)	see WESLEY	255-8859
T5 ND	see GRAND LAKE STR.	796-2108
T6 ND	see GRAND LAKE STR.	796-2108
T7R2 NBPP (KOSSUTH)	see TOPSFIELD	796-5157
TRESCOTT	see WHITING	733-2027

*DOG RECORDERS (see chart for list of addresses)

ANIMAL CONTROL

AROOSTOOK COUNTY:

Aroostook County Sheriff's Department	(800) 432-7842
David Cyr, Public Works Director	493-3318

FRANKLIN COUNTY:

Franklin County Sheriff's Department	(800) 492-0129
Julie Magoon, County Clerk	778-6614
Franklin County Animal Shelter	778-2638

HANCOCK COUNTY:

Hancock County Sheriff's Department	667-1404
Ray A. Bickford, Jr., County Clerk	667-9542

KENNEBEC COUNTY:

(Only one Unorganized Territory-Unity Twp)	
Kennebec County Sheriff's Department	(800) 498-1930
Trudy Lamoreau, County Clerk	622-0971

OXFORD COUNTY:

Oxford County Sheriff's Department	(800) 482-7433
Carole G. Mahoney, County Clerk	743-6359

PENOBSCOT COUNTY:

Penobscot County Regional Dispatch	945-4750
G. Steven Watson, EMA Director	945-5636
Argyle/Greenfield - Marge Lavoie, ACO	
Millinocket area - Jeff Daigle, ACO	
Prentiss/Kingman - Max Lemerick, ACO	

PISCATAQUIS COUNTY:

Piscataquis County Sheriff's Department	(800) 432-7372
Carolyn Doore, County Clerk	564-2161
Kent Stevens, ACO	(800) 432-7372

SOMERSET COUNTY:

Somerset County Sheriff's Department	(800) 452-1933
Robin Poland, County Clerk	474-9861
Kent Stevens, ACO	(800) 452-1933

WASHINGTON COUNTY:

Washington County Sheriff's Department	(800) 432-7303
Joyce Thompson, County Clerk	255-3127
Lester Seeley, ACO	726-4689

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Richard Moreau, Director
Division of School Operations
23 State House Station
Augusta, Maine 04333-0023
(207) 287-5909
Fax - (207) 287-5912

The Division of School Operations, Maine Department of Education, serves as the administrative unit responsible for education and related services for students residing in the unorganized territory of Maine.

The officials and statistics are as follows:

Dick Moreau is Director of the Division. The administrative staff consists of Nancy Goodwin, Business Manager; Brenda Gross, Secretary; and Laurie Latendresse, Account Clerk I. The Division is responsible for six state-operated schools, namely:

Edmunds Consolidated School
Harrison Road
Dennysville, Maine 04628
Telephone: (207) 726-4478
Fax: (207) 726-0932
Principal: Howard McFadden
Enrollment: 79 (Pre-K - Eighth)

Connor Consolidated School
1581 Van Buren Road
Connor Township, Maine 04736
Telephone: (207) 496-4521
Fax: (207) 496-0012
Principal: Steven Anderson
Enrollment: 54 (Pre-K - Sixth)

Patrick Therriault School
US Route 162
PO Box 62
Sinclair, Maine 04779
Telephone: (207) 543-7553
Fax: (207) 543-7570
Principal: Steven Anderson
Enrollment: 25 (Pre-K - Sixth)

Kingman Elementary School
Maple Street
Kingman, Maine 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Shelley Lane
Enrollment: 38 (Pre-K - Fifth)

Benedicta Elementary School
Aroostook Road
Benedicta, Maine 04733
Telephone: (207) 365-4578
Fax: (207) 365-4405
Principal: Shelley Lane
Enrollment: 40 (Pre-K p Fifth)

Rockwood Elementary School
Route 15
PO Box 309
Rockwood, Maine 04478
Telephone: (207) 534-7779
Fax: (207) 534-7750
Principal: Katherine Ryder
Enrollment: 17 (Pre-K - Fifth)

The staff necessary to operate these six schools consists of: four principals, 24 teachers, five teacher-aides, five janitor/bus drivers, two janitors, three bus drivers, six cooks, and five Clerk Typists. In addition the staff includes 11 bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

The division owns and operates school buses as well as subcontracts with private conveyors to transport students from remote areas to either local educational agencies or to designated school bus stops.

Tuition students, numbering approximately 1,000 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

The division is responsible for its own payroll and personnel records as well as for processing all expenditures involved in education in the Unorganized Territory system.

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory
Maine Department of Audit
Hallowell Annex
66 State House Station
Augusta, Maine 04333-0066
(207) 624-6250
Fax - (207) 624-6273
Email - doreen.sheive@state.me.us

The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices which request funds for providing services in the unorganized territory.

The Fiscal Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual report submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each legislator and office of the County Commissioners having unorganized territory.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; ensures that an annual audit of the unorganized territory fund at the state level is performed; and publishes and distributes an annual financial report to interested taxpayers, legislators, and county commissioners.

The Fiscal Administrator also serves as Chair of the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, M.R.S.A., Chapter 302. The commission membership consists of the Commissioner of Education or designee, the Fiscal Administrator of the Unorganized Territory or designee, the State Tax Assessor or designee, the Director of the Maine Land Use Regulation Commission or designee, and the county commissioner whose district includes the municipality which is considering deorganization.

FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

CONTACT: Tom Parent
Forest Fire Control Division
Maine Department of Conservation
22 State House Station
Augusta, Maine 04333-0022
(207) 287-4990
Fax - (207) 287-8422

The Forest Fire Control Division of the Maine Department of Conservation, provides forest fire protection to the unorganized territory. This includes fire prevention, fire detection, fire suppression, fire planning and the maintenance of forest fire equipment in first response condition. State laws are enforced concerning fire prevention, timber trespass, use of ATVs, land use regulations and forest practices activities.

For 1997 and 1998, forest fire activity was as follows:

<u>1997</u>		<u>1998</u>	
Lightning	15	Lightning	19
Incendiary	9	Incendiary	19
Railroads	2	Railroads	4
Campfires	10	Campfires	20
Debris Burning	14	Debris Burning	9
Smoking	2	Smoking	27
Children	2	Children	3
Machine Use	9	Machine Use	30
Miscellaneous	6	Miscellaneous	10

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Cindy Boyd, Manager
General Assistance
Maine Department of Human Services
11 State House Station
Augusta, Maine 04333-0011
(207) 287-3097
Fax - (207) 287-5096

Pursuant to Title 22, M.R.S.A., Section 4312, residents of the unorganized territory shall be eligible for general assistance in the same manner as residents of a municipality. Either through individual agents or surrounding municipalities, a program is provided whereby residents of the unorganized territory may be deemed eligible to receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services as recommended by a physician, non-prescription drugs, telephone when it is necessary for medical reasons, and any other commodity or service determined to be essential. These services are provided on a 30-day basis at a time.

The following is a list of agents/municipalities who the Department of Human Services has contracted with to handle general assistance requests within the unorganized territory along with their assigned townships:

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>
Rebecca Cropley PO Box 252 Vanceboro, Maine 04491 788-3834	Lambert Lake (Washington County)
Joyce Hoyt 48 North Main Street Bryant Pond, Maine 04219 665-2716	Milton (Oxford County)
Rae Ann Oakes HCR 69, Box 333 Cutler, Maine 04626 259-2091(H) 255-6116 (O)	Edmunds (all Washington County) Marion Trescott Township 14
Marie Picard PO Box 58 Sinclair, Maine 04779 543-6233 or 543-6117	T17-R4 (all Aroostook County) T17-R5 T16-R4

AGENT/MUNICIPALITY

Elsie Cunningham
RR 1 Box 115
Princeton, Maine 04668
796-2202

Jacquelyn Roach
17 Veazie Villas
Chase Road
Veazie, Maine 04401-6977
942-3656

Robert Sessions
165 Old Stage Road
Norway, Maine 04268
743-2197

Frances Speed
RR 2 Box 288
Bradford, Maine 04410
327-2244

Joyce Brackett
PO Box 82
Danforth, Maine 04424
448-2415

Monson
997-3641

Bingham
672-5519

Caribou
493-3324

Millinocket
723-7002

TOWNSHIP

Plantation 21 (Washington County)

Kingman (Penobscot County)
Benedicta (Aroostook County)
Molunkus (Aroostook County)
Silver Ridge (Aroostook County)
T2-R6 (Penobscot County)
Greenfield (Penobscot County)
Argyle (Penobscot County)
Prentiss Plt. (Penobscot County)

Albany (both Oxford County)
Mason

Orneville (Piscataquis County)

Brookton (Washington County)

Blanchard (Piscataquis County)

Concord (Somerset County)

Connor (Aroostook County)

T3 & T4-Indian Purchase (all Penobscot Cty.)
Smith Pond
South Twin Lake

AGENT/MUNICIPALITYTOWNSHIP

Phillips
639-3561

Medway
746-9531

New Portland
628-4441

Jackman
668-4125

Gilead
836-3981

Houlton
532-7111

Brownville
965-2561

Ellsworth
667-2563

Van Buren
868-2886

Wilton
645-4961

Blaine
426-2611

Springfield
738-2176

Burlington
732-3985

Linneus
532-6182

Freeman (Franklin County)
Salem (Franklin County)

Grindstone (both Penobscot County)
Soldier Town

Lexington (Somerset County)

Long Pond (both Somerset County)
Rockwood

Perkins (Franklin County)
Riley (Oxford County)

Soldier Pond (Aroostook County)

T5-R9 (Piscataquis County)
T6-R8 - Williamsburg (Penobscot County)

Township 8 (Hancock County)

T17-R3 (Aroostook County)

Washington (Franklin County)

E Plantation (Aroostook County)

Mattamiscontis (Penobscot County)

Grand Falls (Penobscot County)

TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm
896-5659

Ashland
435-2311

Eustis
246-4401

T16-R4 (Aroostook County)

T11-R4 - Squapan (Aroostook County)

Wyman (Franklin County)

LAND USE REGULATION COMMISSION

CONTACT: John Williams, Director
Maine Department of Conservation
Land Use Regulation Commission
22 State House Station
Augusta, Maine 04333-0022
(207) 287-2631
Fax - (207) 287-7439

The Maine Land Use Regulation Commission (LURC) was established in 1971 to serve as the planning and zoning board for the state's unorganized townships that have no form of local government; for plantations, which have limited local government but have chosen not to administer local land use controls; and for some towns that choose not to administer such controls at the local level despite having the option to do so. The Commission is responsible for promoting public health, safety and general welfare by encouraging the appropriate well-planned use of the resources within its jurisdiction and by guiding land use activities.

The Commission's responsibilities are to prepare a comprehensive land use plan for its jurisdiction, to prepare land use standards for each zoning district, to review applications for development, and to enforce compliance with those standards.

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry and approval by the Legislature. Four members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms.

The Commission makes decisions on permit applications, enforcement actions, zoning boundaries and land use standards at regular meetings held monthly at locations in or near its jurisdiction. The Commission also holds public hearings and information meetings as needed.

In Fiscal Year 1997, the Commission completed a major revision to its Comprehensive Land Use Plan. The new plan became effective on March 27, 1997, when it was signed by Governor King.

The following publications are available, at no charge, by contacting LURC directly:

Subdividing in the Wildlands of Maine
Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine - 1997
Statutes Administered by LURC
Land Use Districts and Standards
A guide to Creative Site Planning in the Unorganized Areas of Maine
Land Use Handbook
Design Ideas
Erosion Control on Logging Jobs
Erosion Control on Logging Jobs (French Version)

TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: Bob Doiron
Supervisor, Unorganized Territory
Property Tax
Maine Revenue Services
24 State House Station
Augusta, Maine 0433-0024
(207) 287-2011
Fax - (207) 287-6396

The Maine Revenue Services, Property Tax Division is responsible for the assessment and collection of all property taxes within the Unorganized Territory Tax District.

The Service also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors.

Paying your vehicle/boat excise taxes to an authorized collector in your area is very important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is not mistakenly placed with the town's funds.

The county in which the unorganized territory is located ultimately receives the excise tax revenue. The county officials, at budget time, allocate this revenue to decrease the tax commitment, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for Fiscal Years 1997 and 1998 were 681,722 and \$680,066 respectively.

The following is a list of excise tax collectors by county:

<u>AROOSTOOK COUNTY</u>	
<u>COLLECTOR</u>	<u>TOWNSHIP</u>
New Canada Tax Collector (834-4004) 27 Thibeault Road New Canada 04743	T17-R5 WELS
St. Agatha Town Office (543-7305) 419 Main Street St. Agatha, Maine 04772	T17-R4 WELS, Sinclair
Tax Collector (834-3136) Town of Fort Kent 111 West Main Street Fort Kent, Maine 04743	T14-R15 WELS, T15-R15 WELS, T14-R16 WELS, T20-R11 & 12 WELS

AROOSTOOK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (444-6460)
Winterville Plantation
Winterville, Maine 04788

T14-R6 WELS, T15-R6 WELS

Tax Collector (493-3324)
City of Caribou
25 High Street
Caribou, Maine 04736

Connor

Tax Collector (896-5659)
Town of Stockholm
School Street
Stockholm, Maine 04783

T16-R4 WELS, T16-R5 WELS

Tax Collector (365-4260)
Town of Sherman
School Street
Sherman, Maine 04776

Silver Ridge, Benedicta

Tax Collector (736-2464)
Town of Mattawamkeag
Main Street
Mattawamkeag, Maine 04459

TA-R5 WELS (Molunkus)

Tax Collector (532-6182)
Town of Linneus
Route 2
Houlton, Maine 04730

TA-R2 WELS

Tax Collector (425-2611)
Town of Blaine
Main Street
Blaine, Maine 04734

E Township

Tax Collector (435-2311)
Town of Ashland
Bridgham Street
Ashland, Maine 04732

T10-R4 WELS (Squapan)

Tax Collector
28 Katahdin Street
Patten, Maine 04765

T9-R5 WELS

FRANKLIN COUNTY

COLLECTOR

TOWNSHIP

Tax Collector (265-4637)
Town of Kingfield
School Street
Kingfield, Maine 04947

Salem

Tax Collector (246-4401)
Town of Eustis
Main Street
Stratton, Maine 04982

Jim Pond, Lang, Wyman, Coburn Gore,
Seven Ponds, Chain of Ponds, Alder
Stream, and Kibby Township

Tax Collector (684-4002)
Town of Strong
Lower Main Street
Strong, Maine 04983

Freeman

Tax Collector (585-2348)
Town of Weld
Mill Street
Weld, Maine 04285

Perkins

Tax Collector (645-4961)
Town of Wilton
158 Weld Road
Wilton, Maine 04294

Washington

Tax Collector (864-3326)
Town of Rangeley
2 School Street
Rangeley, Maine 04970

Davis, Stetsontown

HANCOCK COUNTY

Tax Collector (546-7209)
Town of Steuben
294 US Rte 1
Steuben, Maine 04680

T7 SD, All Islands

Tax Collector (584-2023)
Town of Great Pond
PO Box 27
Aurora, Maine 04408

T34 MD, T28 MD, T41 MD

HANCOCK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Hancock County Treasurer (667-8272)
Court House
60 State Street
Ellsworth, Maine 04605

T8 SD

Tax Collector (732-3768)
Town of Burlington
PO Box 70
Burlington, Maine 04417

T3 ND

KENNEBEC COUNTY

Tax Collector (948-3763)
Town of Unity
Main Street, Clifford Common
Unity, Maine 04988

Unity Township

KNOX COUNTY

Clerk of Knox County
62 Union Street
Rockland, Maine 04841

All Islands

LINCOLN COUNTY

Tax Collector (563-8001)
Town of Bristol
Rte. 130
Bristol, Maine 04539

Louds Island (Muscongus)

OXFORD COUNTY

Tax Collector (824-2669)
Town of Bethel
19 Main Street
Bethel, Maine 04217

Albany, Mason

Tax Collector (824-3123)
Town of Newry
Bear River Road
Newry, Maine 04261

Riley, Grafton

OXFORD COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (392-3302)
Town of Andover
17 Stillman Road
Andover, Maine 04216

Andover North, Andover West,
C Surplus, Township C, Richardson Twp

Tax Collector (665-2668)
Town of Woodstock
26 Monk Avenue
Bryant Pond, Maine 04219

Milton

Tax Collector (864-3326)
Town of Rangeley
3 School Street
Rangeley, Maine 04970

Lower Cupsuptic, Lynchtown, Upper
Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

Tax Collector (794-3372)
Town of Lincoln
75 Main Street
Lincoln, Maine 04457

T2-R8 NWP, T1-R7 NWP
(Mattamiscontis)

Tax Collector (827-3962)
City of Old Town
51 North Brunswick Street
Old Town, Maine 04468

Argyle, Greenfield

Tax Collector (732-3768)
Town of Burlington
PO Box 70
Burlington, Maine 04417

Grand Falls, Summit

Tax Collector (365-4260)
Town of Sherman
School Street
Sherman Mills, Maine 04776

Herseytown

Tax Collector (723-7006)
Town of Millinocket
197 Penobscot Avenue
Millinocket, Maine 04462

T3-1P, T4-1P, T3-R9 NWP,
T1-R8 WELS, TA-R8 & 9 (Long A),
TA-R7 WELS, Hopkins Academy
Grant

PENOBSCOT COUNTY (CONT'D)
COLLECTOR TOWNSHIP

Denise Worster (765-3343)
Kingman, Maine 04451

Kingman, Prentiss

Tax Collector (746-9531)
Town of Medway
School Street
Medway, Maine 04460

T1-R7 WELS (Grindstone),
T1-R6 WELS, T2-R7 WELS
(Soldier Town)

Tax Collector (528-2215)
Town of Patten
28 Katahdin Street
Patten, Maine 04765

T2-R6 WELS, T5-R7 WELS,
T6-R8 WELS

PISCATAQUIS COUNTY

Tax Collector (723-7006)
Town of Millinocket
197 Penobscot Avenue
Millinocket, Maine 04462

Millinocket Lake, T1-R9 WELS

Alice Templeton (695-2042 or 695-3353)
PO Box 42
Greenville Jct., Maine 04442

Harford's Point, Big Squaw, Little
Squaw, Frenchtown, Lily Bay,
Chesuncook, N.E. Carry

Tax Collector (943-2202)
Town of Milo
Pleasant Street
Milo, Maine 04463

Orneville

Tax Collector (965-2561)
Town of Brownville
Central Square
Brownville, Maine 04414

T6-R8 NWP (Williamsburg), T5-R9
NWP, T6-R9 NWP (Katahdin Iron
Works), Barnard, T7-R9 WELS,
T4-R9 WELS

Tax Collector (997-3269)
Town of Willimantic
RFD 2 Box 134
Guilford, Maine 04443

Elliottsville

Elvira Hobart (997-3240)
RR 1 Box 70
Abbot Village, Maine 04406

Blanchard

SOMERSET COUNTY

COLLECTOR

TOWNSHIP

Diane Emery (628-3081)
Box 455
North New Portland, Maine 04961

Lexington

Tax Collector (668-2111)
Town of Jackman
365 Main Street
Jackman, Maine 04945

Long Pond, Parlin Pond, Holeb,
Hobbstown

Town of Moscow (672-3295)
PO Box 516
Bingham, Maine 04920

Concord

Betty Reckards (534-7383)
Box 148
Rockwood, Maine 04478

Rockwood

Tax Collector (663-2219)
Town of West Forks
PO Box 35
West Forks, Maine 04985

Indian Stream Twp., Moxie Gore

WASHINGTON COUNTY

Tax Collector (796-2667)
Town of Topsfield
48 North Road
Topsfield, Maine 04490

Kossuth

Tax Collector (255-8859)
Town of Wesley
HCR 71, Box 300
Wesley, Maine 04686

T32 MD, T30 MD, T26 ED, T18 MD

Tax Collector (448-2321)
Town of Danforth
Central Street
Danforth, Maine 04424

Brookton, Forest City

Tax Collector (733-2341)
Town of Lubec
40 School Street
Lubec, Maine 04652

Trescott

WASHINGTON COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (788-3885)
Town of Vanceboro
PO Box 24
Vanceboro, Maine 04491

Lambert Lake

Rena Kneeland (796-2852)
Box 275
Princeton, Maine 04668

T21 ED

Tax Collector (796-5272)
Grand Lake Stream Plantation
Grand Lake Stream, Maine 04637

T5 ND, T6 ND

Roberta Seeley (726-4674)
RR1 Box 53
Dennysville, Maine 04628

Edmunds

Tax Collector (584-2023)
Town of Great Pond
PO Box 27
Aurora, Maine 04408

T29 MD

Tax Collector (255-8598)
Town of East Machias
Rt. 1
East Machias, Maine 04630

T14, T18 ED, T19 ED, Marion

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AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 3,963.34 square miles
1990 Unorganized Territory Population: 1,598
Number of Unorganized Territory Townships: 108

County Office
144 Sweden Street
Suite 1
Caribou 04736-2353

Fax: 493-3491 493-3318

Commissioners

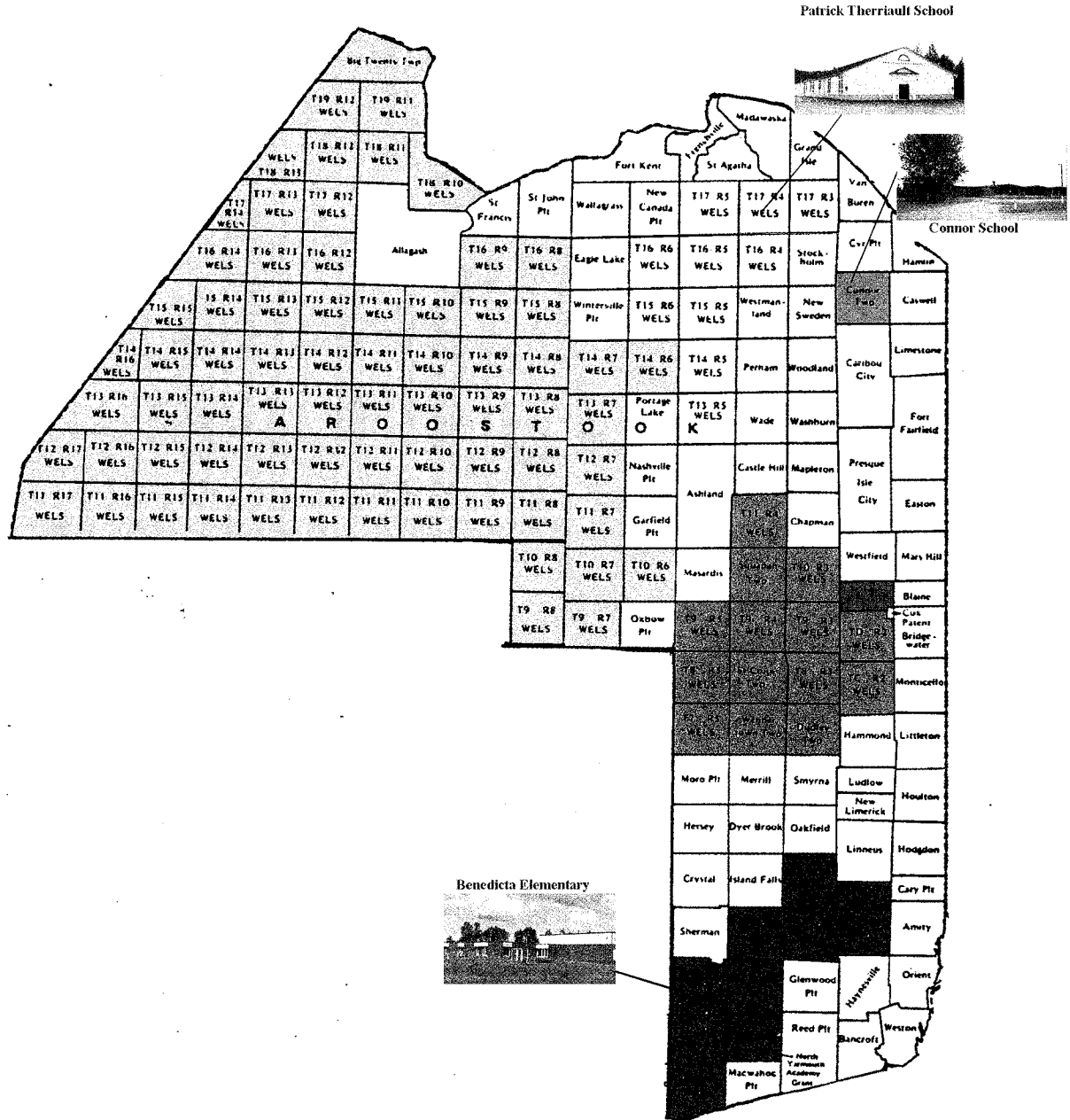
Norman L. Fournier, Chair (District includes Connor) 834-3155
PO Box 1141
Soldier Pond 04781

John D. McElwee (District includes Northwest Aroostook and Square Lake) 498-6566
145 Sweden Street
Caribou 04736

Paul J. Adams (District includes Benedicta and E Plantation) 532-4277
Katahdin Trust
PO Box 1017
Houlton 04730

County Administrator: Roland D. Martin	Fax: 493-3491	493-3318
Sheriff: Theodore L. St. Pierre	Fax: 532-7319	532-3471
Treasurer: Wilfred J. Bell	Fax: 493-3491	493-3318
Register of Deeds:		
Louise Caron (North)	Fax: 834-3138	834-3925
Mary C. Bennett (South)	Fax: 532-7319	532-1500
Judge of Probate: James P. Dunleavy	Fax: 532-7319	532-1502
Register of Probate: Joanne M. Carpenter	Fax: 532-7319	532-1502
EMA Director: Vernon Ouellette	Fax: 328-4205	328-4480
Unorganized Territory Public Works Dir.: David D. Cyr	Fax: 493-3491	493-3318
District Attorney: Neale T. Adams, Esq.	Fax: 493-3493	498-2557

AROOSTOOK COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children		Adult		Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.	Voter Population	Year Round	Seasonal	
Aroostook:									
Connor	16	53	3	2	8	40	21	220	572
Northwest	574	468	37	45	31	355	170	19	49
Square Lake	101	64	4	7	9	44	24	21	55
	261	45	4	5		36	17	200	520
	604	404	27	68	24	285	142	329	855
	1,556	564	25	64	34	441	215	851	2,213
		1,598	100	191	106	1,201	589	1,640	4,264

*E Township deorganized June, 1990

**Benedicta deorganized February, 1987 and population added to South

UNORGANIZED TERRITORY				
AROOSTOOK COUNTY, MAINE				
STATEMENT OF OPERATING REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
BUDGET AND ACTUAL				
YEAR ENDED JUNE 30, 1997				
				Variance
				Favorable
	Budget	Actual		(Unfavorable)
SOURCES OF FINANCIAL RESOURCES				
REVENUES				
Property taxes - general	\$ 570,516	\$ 570,516	\$	0
- county	429,362	429,362		0
State assistance:				
Highway Block Grant	56,700	56,484		-216
Other	40,000	21,062		-18,938
Other:				
Excise	112,000	129,494		17,494
Snowmobile fees	1,400	24,064		22,664
Interest income	8,000	10,489		2,489
Miscellaneous	100	190		90
TOTAL SOURCES OF FINANCIAL RESOURCES	1,218,078	1,241,661		23,583
USES OF FINANCIAL RESOURCES				
EXPENDITURES				
County tax	429,362	429,362		0
Roads and bridges	154,320	152,700		1,620
Snow Removal	167,000	159,126		7,874
Landfill user assessments	96,175	97,919		-1,744
Fire Protection	66,288	61,015		5,273
Ambulance	39,860	31,724		8,136
Grant programs	41,120	21,062		20,058
Administration	25,000	25,000		0
Contingency	19,900	0		19,900
Other	56,689	73,651		-16,962
	1,095,714	1,051,559		44,155
Capital outlays	251,679	106,567		145,112
TOTAL USES OF FINANCIAL RESOURCES	1,347,393	1,158,126		189,267
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -129,315	83,535	\$	-212,850
FUND BALANCE - July 1, 1996		212,753		
FUND BALANCE - June 30, 1997		\$ 296,288		

UNORGANIZED TERRITORY			
AROOSTOOK COUNTY, MAINE			
STATEMENT OF OPERATING REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE			
BUDGET AND ACTUAL			
YEAR ENDED JUNE 30, 1998			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
SOURCES OF FINANCIAL RESOURCES			
REVENUES			
Property taxes - general	\$ 569,016	\$ 569,016	\$ 0
- county	454,279	454,279	0
State assistance:			
Highway Block Grant	56,400	56,484	84
Other	20,000	42,961	22,961
Other:			
Excise	120,000	158,903	38,903
Snowmobile fees	1,400	36,099	34,699
Interest income	8,000	12,320	4,320
Miscellaneous	137	3,987	3,850
TOTAL SOURCES OF FINANCIAL RESOURCES	1,229,232	1,334,049	104,817
USES OF FINANCIAL RESOURCES			
EXPENDITURES			
County tax	454,279	454,279	0
Roads and bridges	155,300	155,127	173
Snow Removal	169,300	159,018	10,282
Landfill user assessments	100,475	106,005	-5,530
Fire Protection	68,420	64,571	3,849
Ambulance	36,600	32,534	4,066
Grant programs	20,000	43,270	-23,270
Administration	25,000	25,000	0
Contingency	24,900	0	24,900
Other	49,288	84,332	-35,044
	1,103,562	1,124,136	-20,574
Capital outlays	352,360	247,997	104,363
TOTAL USES OF FINANCIAL RESOURCES	1,455,922	1,372,133	83,789
NET INCREASE (DECREASE) IN FUND BALANCES	-226,690	-38,084	-188,606
FUND BALANCE - July 1, 1997		296,288	
FUND BALANCE - June 30, 1998	\$	258,204	

FRANKLIN COUNTY

County Seat: Farmington
Unorganized Territory Area: 696.32 square miles
1990 Unorganized Territory Population: 601
Number of Unorganized Territory Townships: 26

County Office

Franklin County Courthouse
38 Main Street
Farmington 04938

Fax: 778-5899 778-6614

Commissioners

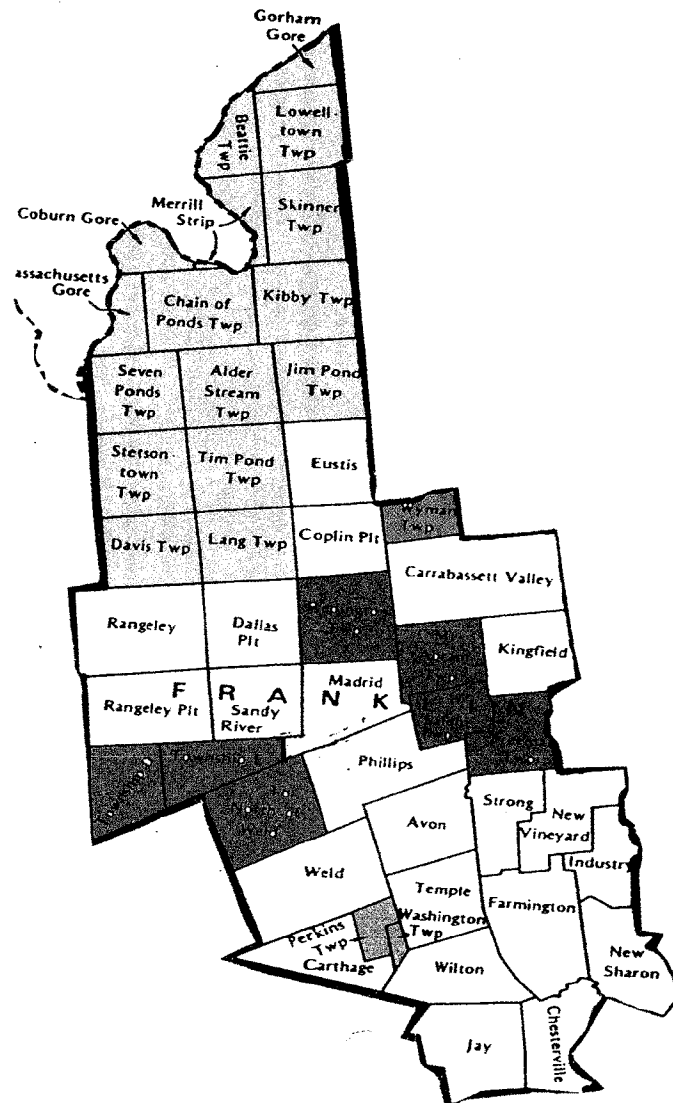
Gary T. McGrane, Chair (District contains no unorganized territory) Fax: 897-2714 645-3382
RFD 2, Box 6910 897-5423
Jay 04239

Frederick W. Hardy (District contains no unorganized territory) 778-4320
RR 1, Box 3501
New Sharon 04955

Meldon H. Gilmore (District includes all of the unorganized territory) 265-2242
RR 1, Box 1730
Kingfield 04947

County Clerk: Julia (Julie) Magoon	Fax: 778-5899	778-6614
Sheriff: Donald P. Richards	Fax: 778-6485	778-2680
Treasurer: Karen Robinson	Fax: 778-5899	778-6614
Register of Deeds: Susan A. Black	Fax: 778-5899	778-5889
Judge of Probate: Richard M. Morton	Fax: 778-5899	778-5888
Register of Probate: Joyce S. Morton	Fax: 778-5899	778-5888
EMA Director: Clyde Barker	Fax: 778-5892	778-5892
District Attorney: Norman R. Croteau, Esq.	Fax: 778-5893	778-5890

FRANKLIN COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



Franklin:	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Franklin:	351	459	32	57	34	336	175	132	343.2
North	28	21	1	1		19	10	172	447.2
South	48	56	5	4	4	43	22	25	65
Winn	7	65	5	10	1	49	28	113	293.8
	434	601	43	72	39	447	235	470	1,222

[illegible]

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

				Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Property taxes - general	\$ 342,476	\$ 342,476	\$	0
Excise taxes	42,000	61,174		19,174
State assistance:				
Highway Block Grant	42,000	42,852		852
Snowmobile Reimbursement	400	402		2
Investment Income	0	11,989		11,989
Other	0	1,704		1,704
Total Revenues	426,876	460,597		33,721
EXPENDITURES				
Roads and Snow Removal	325,069	324,701		368
Dumps	64,986	53,499		11,487
Fire Protection	29,235	24,210		5,025
Administration	22,000	15,628		6,372
Cemeteries	1,210	718		492
Ambulance	20,376	17,682		2,694
Street Lights	500	544		-44
Animal Control	2,000	45		1,955
Capital Reserves	21,500	40,795		-19,295
Total Expenditures	486,876	477,822		9,054
Excess of Revenues Over (Under) Expenditures	\$ -60,000	-17,225	\$	42,775
Fund Balance - July 1, 1997		292,783		
Fund Balance - June 30, 1998		\$ 275,558		

REVENUES

Property taxes - general	\$ 342,476	\$ 342,476	\$ 0
Excise taxes	42,000	61,174	19,174
State assistance:			
Highway Block Grant	42,000	42,852	852
Snowmobile Reimbursement	400	402	2
Investment Income	0	11,989	11,989
Other	0	1,704	1,704
Total Revenues	426,876	460,597	33,721

EXPENDITURES

Roads and Snow Removal	325,069	324,701	368
Dumps	64,986	53,499	11,487
Fire Protection	29,235	24,210	5,025
Administration	22,000	15,628	6,372
Cemeteries	1,210	718	492
Ambulance	20,376	17,682	2,694
Street Lights	500	544	-44
Animal Control	2,000	45	1,955
Capital Reserves	21,500	40,795	-19,295
Total Expenditures	486,876	477,822	9,054

Excess of Revenues Over (Under) Expenditures	\$ -60,000	-17,225	\$ 42,775

Fund Balance - July 1, 1997		292,783	
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Fund Balance - June 30, 1998		\$	275,558

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 485.96 square miles
1990 Unorganized Territory Population: 178
Number of Unorganized Territory Townships/Islands: 46

County Office
60 State Street
Ellsworth 04605

Fax: 667-1412 667-9542

Commissioners

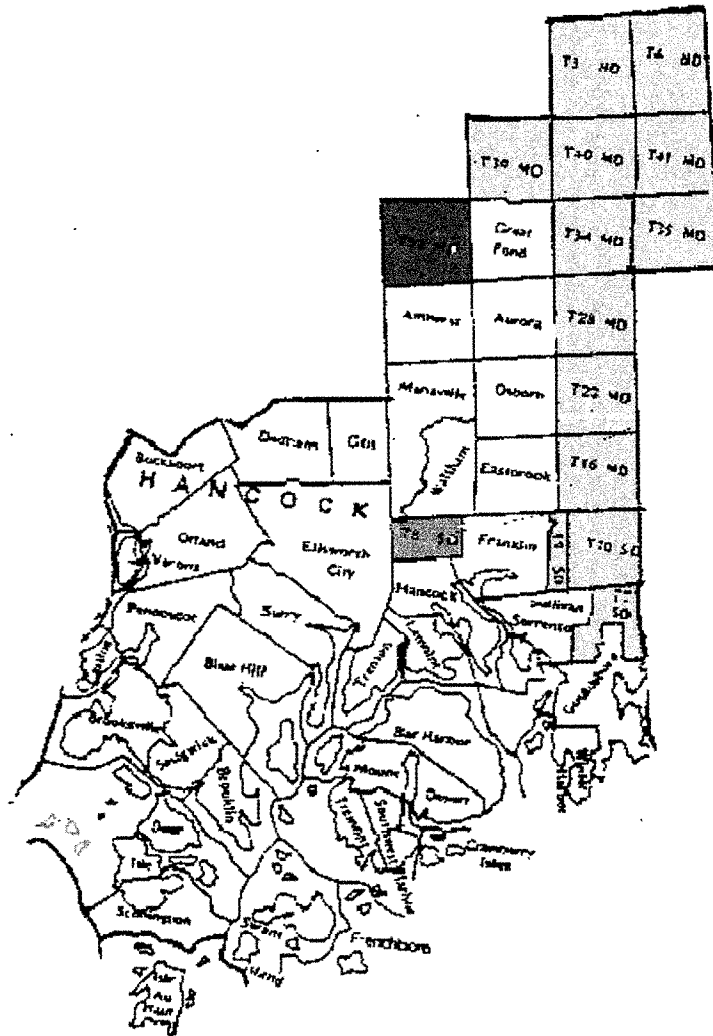
Dennis S. Damon, Chair (District contains no unorganized territory) 667-9629
RFD 1, Box 222
Ellsworth 04605

Walter L. Bunker (District includes Central, East, and Northwest unorganized territory) 667-3161
RFD 3, Box 21D
Ellsworth 04605

Percy L. Brown, Jr. (District contains unorganized territory islands) Fax: 348-6066 348-6019
653 Sunset Road 348-2247
Deer Isle 04627

County Clerk: Ray A. Bickford, Jr.	Fax: 667-1412	667-9542
Sheriff: William F. Clark	Fax: 667-7516	667-1404
Treasurer: Robert F. Lakin	Fax: 667-1414	667-8272
Register of Deeds: Marilyn Hanscom	Fax: 667-1410	667-8353
Judge of Probate: James Patterson		667-8434
Register of Probate: Margaret C. Lunt		667-8434
EMA Director: Deale B. Salisbury	Fax: 667-1406	667-8126
District Attorney: Michael E. Povich, Esq.	Fax: 667-0784	667-4621

HANCOCK COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



Hancock:	Children								Estimated 2.6 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult Voter	Homes		
	<u>1980</u>	<u>1990</u>	<u>0 to 4 yrs.</u>	<u>5 to 13 yrs</u>	<u>14 to 17 yrs.</u>	<u>Population</u>	<u>Year Round</u>	<u>Seasonal</u>	
Central	124	138	11	22	7	98	53	28	73
East	44	40	1	3	3	33	19	554	1,440
West		0						15	39
	168	178	12	25	10	131	72	597	1,552

UNORGANIZED TERRITORY
HANCOCK COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property Taxes - general	\$ 14,815	\$ 14,815	0
Excise taxes	10,000	9,761	(239)
State Assistance:			
Highway block grants	12,768	12,732	(36)
Snowmobile registrations	24	60	36
Investment Income:			
Interest Income	2,600	5,204	2,604
Capital reserves	0	3,270	3,270
Other Revenue:			
Miscellaneous	0	60	60
Total Revenues	<u>40,207</u>	<u>45,902</u>	<u>5,695</u>
EXPENDITURES			
Roads and bridges	35,000	10,924	24,076
Snow removal	37,500	30,547	6,953
Solid waste disposal	35,000	20,245	14,755
Fire protection	25,000	9,070	15,930
Administration	7,057	7,057	0
Miscellaneous	7,950	927	7,023
Cemeteries	200	0	200
Snowmobiling club	1,500	1,500	0
Polling places	500	0	500
Total Expenditures	<u>149,707</u>	<u>80,270</u>	<u>69,437</u>
Other Financing Uses:			
Budgeted Utilization of Fund Balance	109,500		(109,500)
Excess of Revenues Over (Under) Expenditures	\$ <u>0</u>	(34,368)\$	<u>(34,368)</u>
Fund Balance - July 1, 1996		<u>228,814</u>	
Fund Balance - June 30, 1997		\$ <u>194,446</u>	

UNORGANIZED TERRITORY
HANCOCK COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property Taxes - general	\$ 28,019	\$ 28,019	0
Excise taxes	8,500	10,789	2,289
Intergovernmental revenues:			
Federal:			
Emergency management	0	8,887	8,887
State Assistance:			
Highway block grants	12,732	12,732	0
Snowmobile registrations	36	48	12
Emergency management	0	1,568	1,568
Investment Income:			
Interest Income	1,000	3,537	2,537
Capital reserves	0	3,116	3,116
Other Revenue:			
Miscellaneous	0	100	100
Total Revenues	<u>50,287</u>	<u>68,796</u>	<u>18,509</u>
EXPENDITURES			
Roads and bridges	7,500	14,793	(7,293)
Snow removal	32,303	31,322	981
Solid waste disposal	21,021	20,146	875
Fire protection	10,100	8,805	1,295
Administration	3,823	3,823	0
E911	750	0	750
Operational costs	3,140	3,480	(340)
Snowmobiling club	1,500	1,500	0
Polling places	150	0	150
Reserves:			
Roads and bridges	0	809	
Total Expenditures	<u>80,287</u>	<u>84,678</u>	<u>(4,391)</u>
Other Financing Uses:			
Budgeted Utilization of Fund Balance	30,000		(30,000)
Excess of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>(15,882)</u>	<u>(15,882)</u>
Fund Balance - July 1, 1997		<u>194,446</u>	
Fund Balance - June 30, 1998		<u>\$ 178,564</u>	

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
1990 Unorganized Territory Population: 36
Number of Unorganized Territory Townships: 1

County Office
125 State Street
Augusta 04330

Fax: 623-4083 622-0971

Commissioners

Paul F. Jacques, Chair (District includes Unity Township)
41 Oakland Street
Waterville 04901

873-3570

Wesley G. Kieltyka (District contains no unorganized territory)
5 Duncan Road
Augusta 04330

Fax: 622-9980 623-1114

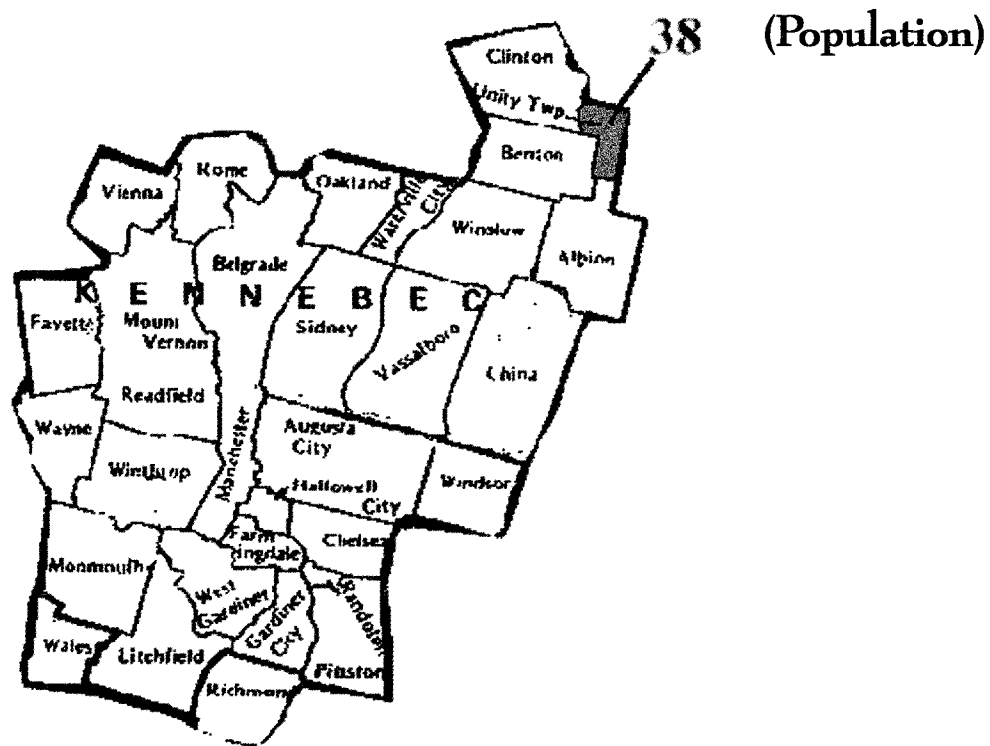
Nancy Rines (District contains no unorganized territory)
PO Box 68
South Gardiner 04359

Fax: 623-0438 582-1844
626-0934

County Clerk: Trudy Lamoreau
Sheriff: Bryan Lamoreau
Treasurer: Patrick E. Paradis
Register of Deeds: Norma Buck Mann
Judge of Probate: James Mitchell, Esq.
Register of Probate: Kathleen Ayers
EMA Director: Vincent Cerasuolo
District Attorney: David Crook, Esq.

Fax: 623-4083 622-0971
Fax: 623-6387 623-3614
Fax: 623-4083 622-1362
Fax: 622-1598 622-0431
Fax: 621-1639 622-7558
Fax: 621-1639 622-7558
Fax: 622-4128 623-8407
Fax: 622-5839 623-1156

KENNEBEC COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



NO DETAILED CENSUS INFORMATION AVAILABLE

(No County Services Budget for FY97 and FY98)

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OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 641.98 square miles
1990 Unorganized Territory Population: 594
Number of Unorganized Territory Townships: 19

County Office
26 Western Avenue
South Paris 04281

Fax: 743-1545 743-6359

Commissioners

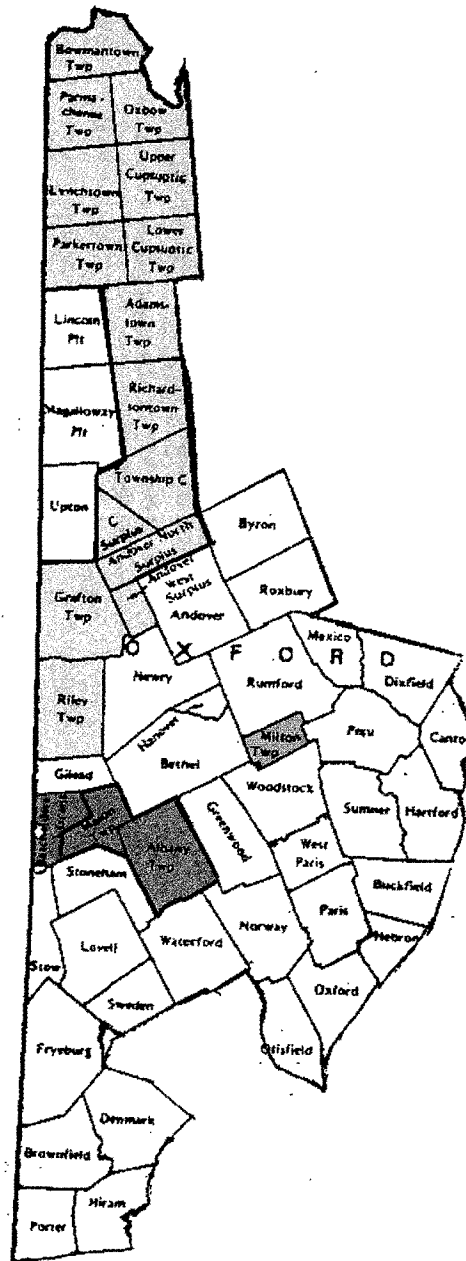
Fredric Kennard, Chair (District includes North Oxford) 364-8891
414 Penobscot Street
Rumford 04276

Albert S. Carey (District includes Milton and Albany) 743-2821
29 Durrell Hill Road
South Paris 04281

Steven Merrill (District includes Batchelders Grant and Mason) 743-7695
154 Main Street 539-4112
Norway 04268

County Clerk: Carole G. Mahoney	Fax: 743-1545	743-6359
Sheriff: Lloyd Herrick	Fax: 743-1510	743-9554
Treasurer: Mary Ann Prue	Fax: 743-1545	743-6350
Register of Deeds:		
Jane C. Rich (East)	Fax: 743-2656	743-6211
Jean Watson (West)	Fax: 935-4183	935-2565
Judge of Probate: Dana C. Hanley	Fax: 743-2656	743-4297
Register of Probate: Theodore Tracy	Fax: 743-2656	743-6671
EMA Director: Ken Whitman	Fax: 743-7346	743-6336
District Attorney: Norman Croteau, Esq.	Fax: 743-1511	743-8282

OXFORD COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Oxford:									
Milton	123	128	7	19	13	89	42	13	34
North	37	11			1	10	5	285	741
South	348	455	32	77	31	315	160	196	510
	508	594	39	96	45	414	207	494	1,284

UNORGANIZED TERRITORY
OXFORD COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property Taxes - general	\$ 253,805	\$ 253,805	0
Excise taxes	35,000	45,321	10,321
Intergovernmental revenues:			
Federal:			
National forest fund	0	13,063	13,063
FEMA	0	46,087	46,087
State of Maine:			
Highway block grants	59,472	60,396	924
FEMA	0	2,140	2,140
Snowmobile registrations	200	252	52
Investment Income:			
General	3,000	3,199	199
Capital reserves	0	6,241	6,241
Other Revenue:			
Miscellaneous	0	975	975
Total Revenues	<u>351,477</u>	<u>431,479</u>	<u>80,002</u>
EXPENDITURES			
Roads and bridges	125,000	143,557	(18,557)
Snow removal	115,500	102,801	12,699
Solid waste disposal	45,500	39,233	6,267
Fire protection	15,000	7,867	7,133
Administration/audit	22,000	17,044	4,956
Ambulance services	13,000	12,022	978
Land rental	2,500	2,500	0
Polling places	1,000	506	494
Animal control	600	472	128
Street lights/Insurance	500	364	136
Contingent	15,000	0	15,000
Snowmobile trails	300	0	300
Cemeteries	250	0	250
Capital reserves	85,000	0	85,000
Capital outlay - roads and bridges	120,963	120,963	0
Total Expenditures	<u>562,113</u>	<u>447,329</u>	<u>114,784</u>
Excess of Revenues Over (Under) Expenditures	(210,636)	(15,850)\$	194,786
Other Financing Sources (Uses):			
Budgeted utilization of undesignated fund balance	89,673	0	(89,673)
Utilization of capital improvement reserves	93,474	0	(93,474)
Total Other Financing Sources (Uses)	<u>183,147</u>	<u>0</u>	<u>(183,147)</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ <u>(27,489)</u>	<u>(15,850)\$</u>	<u>11,639</u>
Fund Balance - July 1, 1996		<u>408,340</u>	
Fund Balance - June 30, 1997		<u>\$ 392,490</u>	

UNORGANIZED TERRITORY
OXFORD COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property Taxes - general	\$ 272,467	\$ 272,467	0
Excise taxes	40,000	47,066	7,066
Intergovernmental revenues:			
Federal:			
National forest fund	0	11,256	11,256
FEMA	0	63,636	63,636
State of Maine:			
Highway block grants	60,396	60,396	0
FEMA	0	241	241
Snowmobile registrations	200	258	58
Investment Income:			
General	3,000	3,966	966
Capital reserves	0	7,305	7,305
Other Revenue:			
Miscellaneous	0	933	933
Total Revenues	<u>376,063</u>	<u>467,524</u>	<u>91,461</u>
EXPENDITURES			
Roads and bridges	125,000	149,974	(24,974)
Snow removal	116,000	137,600	(21,600)
Solid waste disposal	41,000	36,105	4,895
Fire protection	18,500	7,478	11,022
Administration/audit	21,803	19,567	2,236
Ambulance services	13,000	13,057	(57)
Land rental	2,500	2,500	0
Polling places	1,000	1,346	(346)
Animal control	1,000	1,106	(106)
Street lights/Insurance	500	378	122
Contingent	25,000	0	25,000
Snowmobile trails	300	0	300
Cemeteries	250	235	15
Capital outlay - roads and bridges	50,000	62,551	(12,551)
- Dumps	0	2,331	(2,331)
Total Expenditures	<u>415,853</u>	<u>434,228</u>	<u>(18,375)</u>
Excess of Revenues Over (Under) Expenditures	<u>(39,790)</u>	33,296	<u>73,086</u>
Fund Balance - July 1, 1997		<u>392,490</u>	
Fund Balance - June 30, 1998		<u>\$ 425,786</u>	

PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area: 1,242.97 square miles
1990 Unorganized Territory Population: 1,375
Number of Unorganized Territory Townships: 38

County Office
97 Hammond Street
Bangor 04401-4998

Fax: 945-6027 942-8535

Commissioners

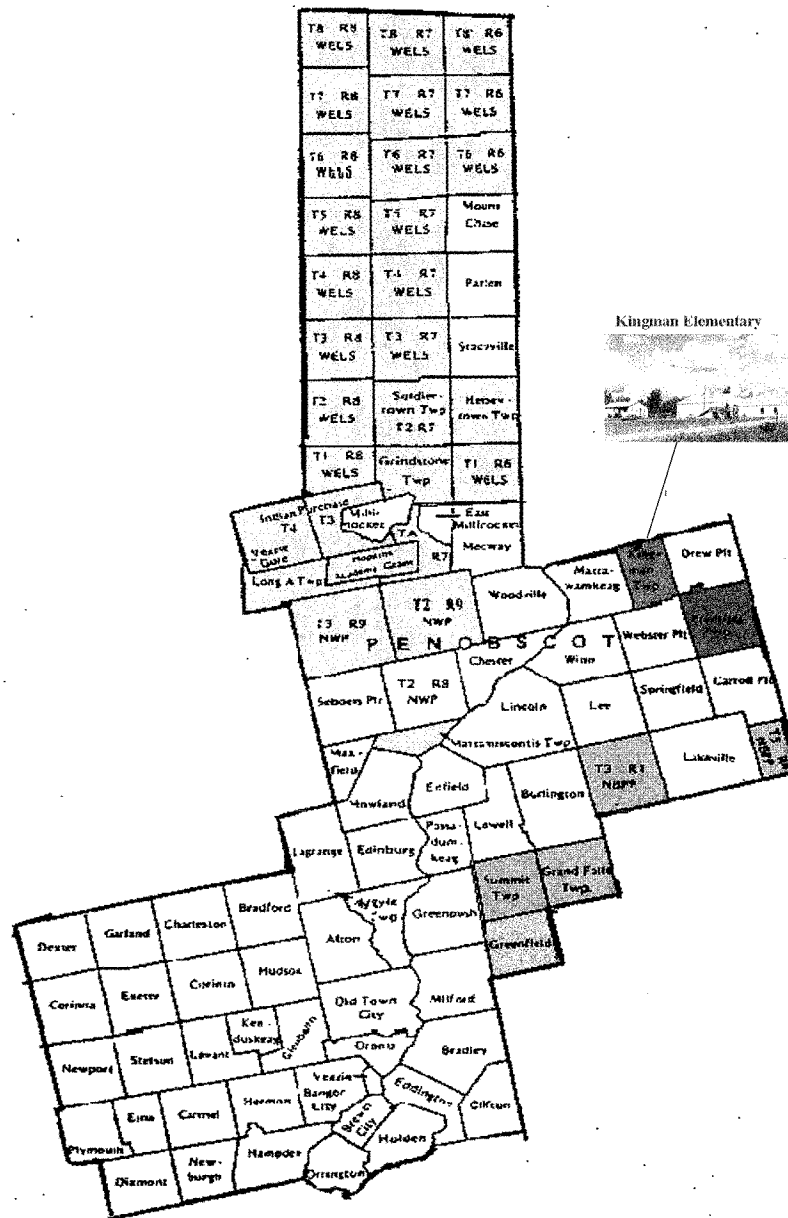
Peter K. Baldacci, Chair (District contains no unorganized territory) Fax: 942-8335 942-0076
128 Maple Street
Bangor 04401

Richard D. Blanchard (District includes all of the unorganized territory) 827-4525
39 Oak Street
Old Town 04468

Thomas J. Davis, Jr. (District contains no unorganized territory) 884-8383
PO Box 112
Kenduskeag 04450

County Clerk: Donna L. Keim	Fax: 945-6027	942-8535
Sheriff: Edward J. Reynolds	Fax: 945-4761	947-4585
Treasurer: Patricia Blanchette	Fax: 945-6027	942-8535
Register of Deeds: Susan F. Bulay	Fax: 945-4920	942-8797
Judge of Probate: Allan Woodcock, Jr.	Fax: 941-8499	942-8769
Register of Probate: Susan M. Almy	Fax: 941-8499	942-8769
EMA Director: G. Stephen Watson	Fax: 942-8941	945-4750
District Attorney: R. Christopher Almy, Esq.	Fax: 945-4748	942-8552

PENOBSCOT COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Penobscot:									
Argyle	225	202	6	17	12	167	81	3	8
East Central		12	1	2	2	7	4	34	88
Greenfield*		267	N/A	N/A	N/A	N/A	112	75	195
Kingman	281	246	9	37	20	180	90	18	47
North	246	403	23	52	23	305	163	724	1,882
Prentiss*		245	15	52	15	163	77	10	26
Summit	7								
	759	1,375	54	160	72	822	527	864	2,246

*Prentiss deorganized June, 1990

**Greenfield deorganized July, 1993

UNORGANIZED TERRITORY
PENOBSCOT COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 577,622	\$ 577,622	0
Local road assistance	107,230	102,204	(5,026)
Excise taxes	130,000	165,196	35,196
Snowmobile revenue	650	756	106
Interest income	10,000	41,754	31,754
Miscellaneous	20,000	23,914	3,914
TOTAL REVENUES	<u>845,502</u>	<u>911,446</u>	<u>65,944</u>
EXPENDITURES			
Roads and bridges/snow removal	580,430	509,878	70,552
Solid waste disposal	256,106	220,743	35,363
Fire protection	39,500	35,831	3,669
Cemeteries	6,000	5,907	93
Ambulance services	13,800	10,537	3,263
Snowmobile trails	650	756	(106)
Polling places	1,500	1,192	308
Kingman recreation	650	650	0
Administration	49,829	50,021	(192)
Animal control	4,000	747	3,253
Bank charges	0	615	(615)
Capital expenditures	100,000	0	100,000
TOTAL EXPENDITURES	<u>1,052,465</u>	<u>836,877</u>	<u>215,588</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(206,963)</u>	74,569	<u>281,532</u>
OTHER FINANCING SOURCES (USES)			
Utilization of designated surplus	26,050	0	(26,050)
Utilization of undesignated surplus	180,913	0	(180,913)
TOTAL OTHER FINANCING SOURCES (USES)	<u>206,963</u>	<u>0</u>	<u>(206,963)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>0</u>	74,569	<u>74,569</u>
Fund Balance - July 1, 1996		<u>887,371</u>	
Fund Balance - June 30, 1997		<u>\$ 961,940</u>	

UNORGANIZED TERRITORY
PENOBSCOT COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 517,648	\$ 517,648	0
Local road assistance	102,204	102,204	0
Excise taxes	150,000	130,292	(19,708)
Snowmobile revenue	700	774	74
Intergovernmental	0	38,209	38,209
Interest income	15,000	43,725	28,725
Miscellaneous	20,000	17,032	(2,968)
TOTAL REVENUES	<u>805,552</u>	<u>849,884</u>	<u>44,332</u>
EXPENDITURES			
Roads and bridges	250,266	295,073	(44,807)
Snow removal	291,852	355,784	(63,932)
Solid waste disposal	250,980	107,075	143,905
Fire protection	45,500	43,847	1,653
Cemeteries	13,000	13,372	(372)
Ambulance services	17,500	17,660	(160)
Snowmobile trails	700	2,274	(1,574)
Polling places	1,500	1,633	(133)
Kingman recreation	850	650	200
Administration	49,999	50,137	(138)
E-911 addressing	35,000	0	35,000
Animal control	5,000	1,079	3,921
Bank charges	0	858	(858)
Capital expenditures	100,000	0	100,000
TOTAL EXPENDITURES	<u>1,062,147</u>	<u>889,442</u>	<u>172,705</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(256,595)</u>	<u>(39,558)</u>	<u>\$ 217,037</u>
OTHER FINANCING SOURCES (USES)			
Utilization of designated surplus	33,766	0	(33,766)
Utilization of undesignated surplus	222,829	0	(222,829)
TOTAL OTHER FINANCING SOURCES (USES)	<u>256,595</u>	<u>0</u>	<u>(256,595)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>0</u>	<u>(39,558)</u>	<u>(39,558)</u>
Fund Balance - July 1, 1997		<u>961,940</u>	
Fund Balance - June 30, 1998		<u>\$ 922,382</u>	

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 3,320.81 square miles
1990 Unorganized Territory Population: 684
Number of Unorganized Territory Townships: 154

County Office
51 E. Main Street
Dover-Foxcroft 04426

Fax: 564-3022 564-2161

Commissioners

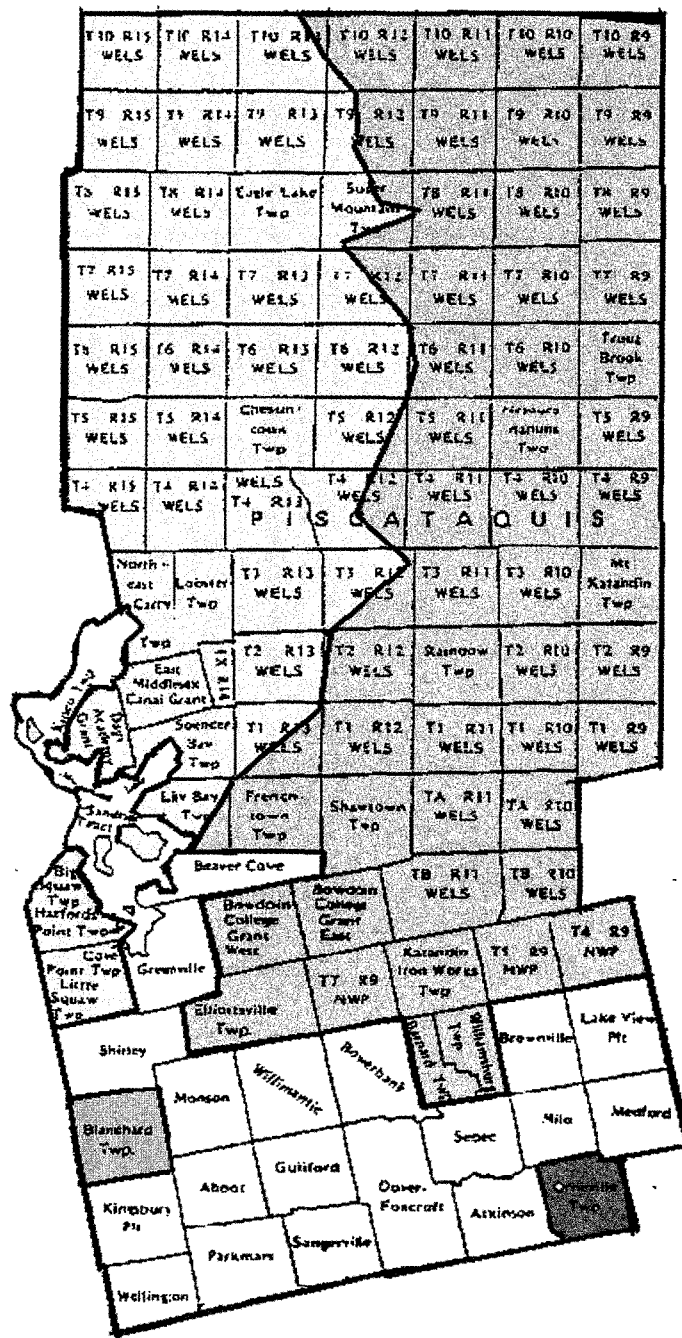
Eben G. DeWitt, Chair (District includes Barnard, Northeast Piscataquis
6 Prospect Street excluding Elliottsville, Northwest Piscataquis, and
Milo 04463 Southeast Piscataquis) 943-2486

Woodruffe L. Bartley, Jr. (District includes Blanchard and Elliottsville) 695-3034
Oliver Road 695-2477
Greenville 04441

Gordon M. Andrews (District contains no unorganized territory) 564-2367
79 Park Street
Dover-Foxcroft 04426

County Clerk: Carolyn K. Doore	Fax: 564-3302	564-2161
Sheriff: John J. Goggin	Fax: 564-2315	564-3304
Treasurer: Philip E. Warren		564-2161
Register of Deeds: Linda M. Smith	Fax: 564-7708	564-2411
Judge of Probate: Douglas M. Smith		564-2431
Register of Probate: Judith A. Raymond		564-2431
EMA Director: Harry A. Webber		943-2115
District Attorney: R. Christopher Almy, Esq.	Fax: 564-6503	564-2181

PISCATAQUIS COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Children								Estimated 2.6 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult Voter	Homes		
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Year Round	Seasonal	
Piscataquis:									
Blanchard*		78	6	5	2	65	40	88	229
Northeast	132	218	7	27	18	166	94	1,166	3,032
Northwest	99	141	8	14	4	115	62	841	2,187
Southeast	183	247	20	35	15	177	93	231	601
	414	684	41	81	39	523	289	2,326	6,048

*Blanchard deorganized in 1985

UNORGANIZED TERRITORY
PISCATAQUIS COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Taxes assessed	\$ 352,145	\$ 352,145	0
Excise taxes	90,000	96,545	6,545
Intergovernmental revenues	94,855	94,440	(415)
Interest income	20,000	26,499	6,499
Miscellaneous	400	2,683	2,283
TOTAL REVENUES	<u>557,400</u>	<u>572,312</u>	<u>14,912</u>
EXPENDITURES			
Roads and bridges	461,500	398,273	63,227
Solid waste disposal	177,500	156,624	20,876
Fire protection	36,950	27,907	9,043
Cemeteries	6,100	3,425	2,675
Ambulance services	6,800	6,000	800
Snowmobile trails	1,000	1,000	0
Administration	34,950	34,950	0
Animal control	1,000	698	302
Debt Service	8,200	8,200	0
Capital outlay			
Bridges	0	11,085	(11,085)
Contingency	0	98	(98)
TOTAL EXPENDITURES	<u>734,000</u>	<u>648,260</u>	<u>85,740</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (176,600)</u>	<u>(75,948)</u>	<u>\$ 100,652</u>
Fund Balance - July 1, 1996		<u>597,376</u>	
Fund Balance - June 30, 1997		<u>\$ 521,428</u>	

UNORGANIZED TERRITORY
PISCATAQUIS COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 379,691	\$ 379,691	\$ 0
Excise taxes	90,000	96,489	6,489
Intergovernmental revenues	94,640	94,093	(547)
Interest income	24,000	20,925	(3,075)
Miscellaneous	1,200	3,546	2,346
TOTAL REVENUES	<u>589,531</u>	<u>594,744</u>	<u>5,213</u>
EXPENDITURES			
Roads and bridges	445,500	405,821	39,679
Solid waste disposal	197,200	162,413	34,787
Fire protection	38,750	34,635	4,115
Cemeteries	6,100	4,369	1,731
Ambulance services	7,575	6,000	1,575
Snowmobile trails	3,000	3,000	0
Administration	35,000	35,000	0
Animal control	1,000	192	808
Debt Service	7,834	6,243	1,591
Capital outlay			
Bridges	0	19,846	(19,846)
Contingency	0	1,150	(1,150)
TOTAL EXPENDITURES	<u>741,959</u>	<u>678,669</u>	<u>63,290</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(152,428)	(83,925)	68,503
OTHER FINANCING SOURCE (USES)			
Operating transfers in	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (149,928)</u>	<u>(81,425)</u>	<u>\$ 68,503</u>
Fund Balance - July 1, 1997		<u>521,428</u>	
Fund Balance - June 30, 1998		<u>\$ 440,003</u>	

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 2,367.21 square miles
1990 Unorganized Territory Population: 693
Number of Unorganized Territory Townships: 80

County Office
Court Street
Skowhegan 04976

Fax: 858-4707 474-9861

Commissioners

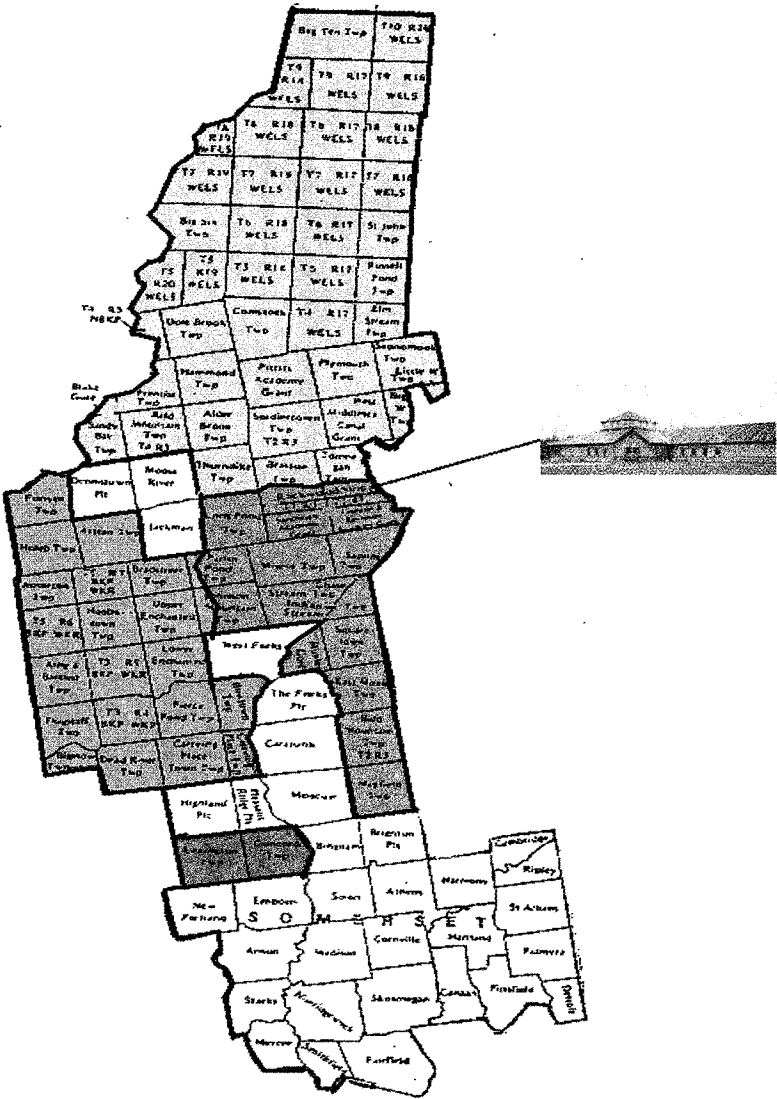
Zane G. Libby, Chair (District contains no unorganized territory) 634-3411
55 Waterville Road
Norridgewock 04957

Joseph B. Bowman (District contains no unorganized territory) 474-8609
RFD 3, Box 1500
Skowhegan 04976

Dorothy A. Rotondi-Canelli (District includes all of the unorganized territory) Fax: 643-2121 643-2000
PO Box 75
Bingham 04920

County Clerk: Robin Poland	Fax: 474-7405	474-9861
Sheriff: Barry A. DeLong	Fax: 858-4705	474-9591
Treasurer: Ruth Ann Poland		474-5776
Register of Deeds: Marguerite P. Libby	Fax: 474-3421	474-3421
Judge of Probate: John Alsop		474-3322
Register of Probate: Alison M. Hawes		474-3322
EMA Director: Richard Russell	Fax: 474-0879	474-6788
District Attorney: David Crook, Esq.	Fax: 474-7407	474-2423

SOMERSET COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Somerset:									
Center	278	289	19	43	11	216	124	112	291
Northeast	301	377	17	50	15	295	157	815	2,119
Northwest	15	8			2	6	3	260	676
Seboomook	37	19		2	1	16	9	186	484
	631	693	36	95	29	533	293	1,373	3,570

UNORGANIZED TERRITORY
SOMERSET COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 606,032	\$ 606,032	0
Excise taxes	72,000	87,858	15,858
Intergovernmental	80,568	82,093	1,525
Charges for Services	4,900	4,812	(88)
Investment income	0	10,533	10,533
Miscellaneous	20,000	17,202	(2,798)
TOTAL REVENUES	<u>783,500</u>	<u>808,530</u>	<u>25,030</u>
EXPENDITURES			
Roads and bridges	190,000	190,000	0
Snow removal	136,700	136,700	0
Solid waste disposal	133,000	113,600	19,400
Fire protection	35,900	35,900	0
Cemeteries	5,050	5,050	0
Ambulance services	5,300	4,720	580
Street lights	3,900	3,454	446
Snowmobile trails	27,500	27,500	0
Polling places	1,200	895	305
Community Building - Rockwood	6,000	3,991	2,009
Moosehead Vacation Sports Assn.	6,000	6,000	0
Administration	36,000	36,000	0
Animal control	500	500	0
Whitewater rafting	5,000	5,000	0
Contingency	0	20,079	(20,079)
TOTAL EXPENDITURES	<u>592,050</u>	<u>589,389</u>	<u>2,661</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	191,450	219,141	\$ 27,691
OTHER FINANCING SOURCES (USES) TRANSFERS OUT	<u>(191,450)</u>	<u>(191,450)</u>	<u>0</u>
EXCESS REVENUES & SOURCES OVER (UNDER) EXPENDITURES & USES	<u>0</u>	27,691	<u>27,691</u>
Fund Balance - July 1, 1996		<u>87,845</u>	
Fund Balance - June 30, 1997		<u>\$ 115,536</u>	

UNORGANIZED TERRITORY
SOMERSET COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 601,040	\$ 601,040	0
Excise taxes	72,000	100,000	28,000
Intergovernmental	80,560	80,037	(523)
Charges for Services	4,900	5,283	383
Investment income	0	13,774	13,774
Miscellaneous	25,000	25,858	858
TOTAL REVENUES	<u>783,500</u>	<u>825,992</u>	<u>42,492</u>
EXPENDITURES			
Roads and bridges	190,000	166,508	23,492
Snow removal	141,350	141,350	0
Solid waste disposal	134,000	116,445	17,555
Fire protection	33,500	25,834	7,666
Cemeteries	5,050	5,309	(259)
Ambulance services	6,500	8,965	(2,465)
Street lights	3,900	3,727	173
Snowmobile trails	32,200	32,200	0
Polling places	1,800	2,099	(299)
Community Building - Rockwood	6,000	4,277	1,723
Moosehead Vacation Sports Assn.	6,000	6,000	0
Administration	36,000	36,300	(300)
Animal control	1,000	275	725
Whitewater rafting	5,000	662	4,338
Street addressing E-911	3,000	0	3,000
Contingency	0	24,230	(24,230)
TOTAL EXPENDITURES	<u>605,300</u>	<u>574,181</u>	<u>31,119</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	178,200	251,811	73,611
OTHER FINANCING SOURCES (USES) TRANSFERS OUT	<u>(178,200)</u>	<u>(178,200)</u>	<u>0</u>
EXCESS REVENUES & SOURCES OVER (UNDER) EXPENDITURES & USES	<u>0</u>	73,611	<u>73,611</u>
Fund Balance - July 1, 1997		<u>115,536</u>	
Fund Balance - June 30, 1998		<u>\$ 189,147</u>	

WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 1,107.06 square miles
1990 Unorganized Territory Population: 1,157
Number of Unorganized Territory Islands: 34

County Office
PO Box 297
Machias 04654

Fax: 255-3313 255-3127

Commissioners

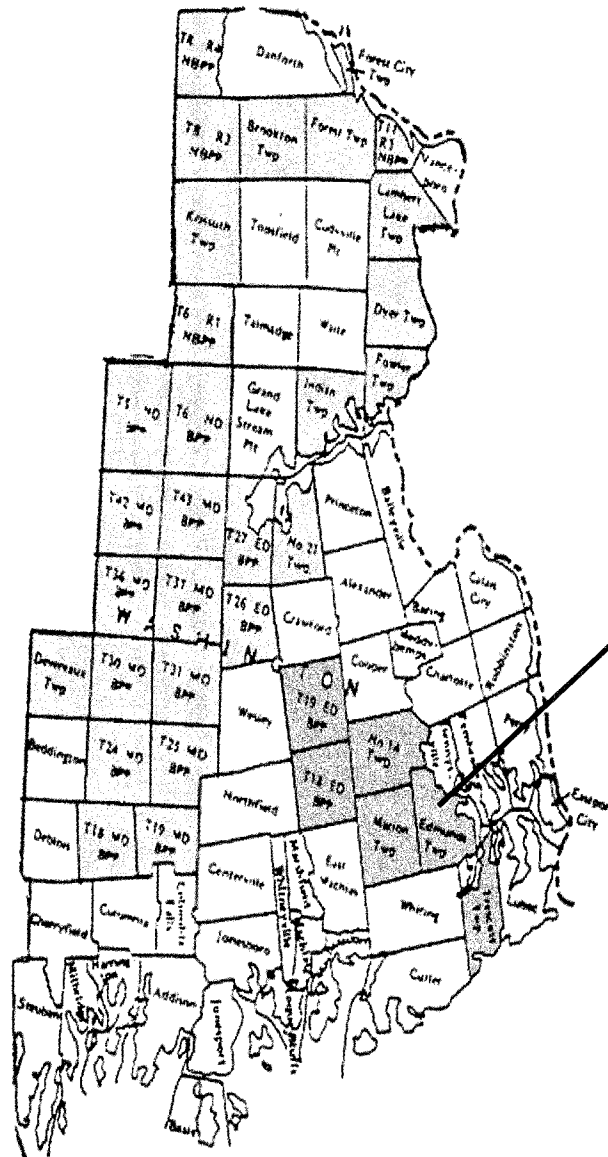
William B. Boone, Chair (District includes East Central and North Washington) 853-4884
3 School Street
Eastport 04631

Byron E. Burke (District includes part of North Washington) 454-2580
125 South Street
Calais 04619

John B. Crowley, Sr (District contains no unorganized territory) 497-2178
Basin Road
Addison 04606

County Clerk: Joyce Thompson	Fax: 255-3313	255-3127
Sheriff: Joseph L. Tibbetts	Fax: 255-8636	255-4422
Treasurer: Carmen Look		255-8354
Register of Deeds: Sharon D. Strout		255-6512
Judge of Probate: Lyman L. Holmes		255-6591
Register of Probate: Carlene Holmes		255-6591
EMA Director: Paul Thompson		255-3931
District Attorney: Michael E. Povich, Esq.		255-4425

WASHINGTON COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Washington:									
East Central	625	661	36	114	37	474	251	176	458
North**	393	496	21	72	38	365	185	493	1,282
	1,018	1,157	57	186	75	839	436	669	1,739

*Township 14 deorganized in April, 1986 and population added to East Central

**Township 21 deorganized in April, 1983 and population added to North

UNORGANIZED TERRITORY
WASHINGTON COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes:			
General property	\$ 301,066	\$ 301,066	0
Excise taxes	87,156	91,783	4,627
Intergovernmental revenues:			
Federal:			
Moosehorn wildlife refuge	33,014	23,440	(9,574)
State of Maine:			
Highway block grant	96,156	92,796	(3,360)
Grant	0	2,431	2,431
Snowmobile	1,700	1,068	(632)
Licenses and permits	1,500	3,782	2,282
Charges for services:			
Equipment rental	2,000	1,248	(752)
Animal control	851	0	(851)
Other revenues:			
Interest income	0	22,666	22,666
Marion septic	0	7,945	7,945
Miscellaneous	0	60	60
TOTAL REVENUES	<u>523,443</u>	<u>548,285</u>	<u>24,842</u>
EXPENDITURES			
Roads and bridges	163,776	214,996	(51,220)
Snow removal	171,771	182,714	(10,943)
Solid waste disposal	77,077	85,217	(8,140)
Fire and ambulance	36,131	32,965	3,166
Cemeteries	3,800	2,763	1,037
Animal control	891	827	64
Street lights	2,400	2,027	373
Polling places	3,100	1,521	1,579
Community projects	12,400	10,350	2,050
Shellfish conservation	29,075	29,063	12
Administration	29,644	18,133	11,511
Soil and water	7,200	7,200	0
Equipment maintenance	12,250	11,788	462
Salt shed	60,000	0	60,000
Capital outlay	8,000	0	8,000
Marion septic	0	5,179	(5,179)
Recycling and compost	5,000	930	4,070
TOTAL EXPENDITURES	<u>622,515</u>	<u>605,673</u>	<u>16,842</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(99,072)	(57,388)\$	41,684
OTHER FINANCING USES:			
Budgeted Utilization of Fund Balance	<u>99,072</u>	<u>0</u>	<u>(99,072)</u>
EXCESS REVENUES & SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>(57,388)</u>	<u>(57,388)</u>
Fund Balance - July 1, 1996 (Restated)		<u>662,398</u>	
Fund Balance - June 30, 1997		<u>\$ 605,010</u>	

UNORGANIZED TERRITORY
WASHINGTON COUNTY, MAINE

STATEMENT OF OPERATING REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes:			
General property	\$ 300,579	\$ 300,579	0
Excise taxes	91,775	95,247	3,472
Intergovernmental revenues:			
Federal:			
FEMA	0	33,967	33,967
Moosehorn wildlife refuge	21,258	21,399	141
State of Maine:			
Highway block grant	92,796	92,136	(660)
MEMA	0	4,861	4,861
Snowmobile	1,700	0	(1,700)
Licenses and permits	1,500	3,004	1,504
Charges for services:			
Equipment rental	1,000	5,308	4,308
Marion septic	2,991	6,729	3,738
Solid waste	4,145	2,230	(1,915)
Septic tanks	0	7,135	7,135
Animal control	851	1,675	824
Other revenues:			
Interest income	0	19,978	19,978
Sale of asset	0	4,000	4,000
Miscellaneous	0	1,200	1,200
TOTAL REVENUES	<u>518,595</u>	<u>599,448</u>	<u>80,853</u>
EXPENDITURES			
Roads and bridges	175,474	189,111	(13,637)
Snow removal	174,938	174,938	0
Solid waste disposal	85,317	104,074	(18,757)
Fire and ambulance	39,150	30,611	8,539
Cemeteries	3,800	2,762	1,038
Animal control	1,500	1,500	0
Street lights	2,400	1,960	440
Polling places	3,100	3,100	0
Community projects	10,100	10,100	0
Shellfish conservation	28,026	28,026	0
Administration	29,412	26,579	2,833
Soil and water	7,200	0	7,200
Ice storm of 1998	0	38,828	(38,828)
Reserves			
Equipment maintenance	12,250	8,560	3,690
Salt shed	40,000	0	40,000
Capital outlay	0	2,373	(2,373)
Marion septic	0	2,732	(2,732)
Contingency	0	16,065	(16,065)
Septic tanks	0	350	(350)
Recycling and compost	5,000	7,154	(2,154)
TOTAL EXPENDITURES	<u>617,667</u>	<u>648,823</u>	<u>(31,156)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(99,072)	(49,375)\$	49,697
OTHER FINANCING USES:			
Budgeted Utilization of Undesignated Fund Balance	99,072	0	(99,072)
EXCESS REVENUES & SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>(49,375)</u>	<u>(49,375)</u>
Fund Balance - July 1, 1997		605,010	
Fund Balance - June 30, 1998		\$ <u>555,635</u>	

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RUNYON
KERSTEEN
OUELLETTE



**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND**

Annual Financial Report

June 30, 1997

**Certified
Public
Accountants**

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Annual Financial Report
Year ended June 30, 1997**

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Independent Auditor's Report

**Certified
Public
Accountants**

State of Maine Department of Audit
Serving as Audit Committee
Unorganized Territory Education and Services Fund:

Glenn S. Kersteen
Carl N. Ouellette
John J. Sullivan
Kathleen B. Tyson
Alice M. Harris

We have audited the accompanying financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Alexander M. Runyon
Of Counsel

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund, which is represented by certain accounts of the State of Maine, as more fully explained in the footnotes.

As described in the notes, the financial statements referred to above do not include the financial statements of the general fixed assets account group, which should be included to conform with generally accepted accounting principles. The amount which should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 1997 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The individual fund statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the State of Maine Unorganized Territory Education and Services Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

State of Maine Department of Audit
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 1997 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.



December 31, 1997
South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Combined Balance Sheet

All Fund Types

June 30, 1997

(with comparative totals for June 30, 1996)

	General Fund	Fiduciary Fund Type Agency Fund	Totals (Memorandum Only)	
			1997	1996
ASSETS				
Receivables:	\$			
Taxes receivable—current year	185,396	-	185,396	249,956
Taxes receivable—prior years	106,159	-	106,159	95,080
Tax liens	38,116	-	38,116	30,674
Due from State of Maine Treasury	4,578,724	204,829	4,783,553	4,352,208
Total assets	\$ 4,908,395	204,829	5,113,224	4,727,918
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and payroll withholdings	38,765	-	38,765	50,108
Accrued wages	163,044	-	163,044	181,802
Accrued compensated absences	48,721	-	48,721	67,639
Due to State of Maine Treasury - Education	288,703	-	288,703	266,391
Due to other government agencies	-	204,829	204,829	189,112
Deferred tax revenue	311,000	-	311,000	325,000
Total liabilities	850,233	204,829	1,055,062	1,080,052
Fund equity:				
Reserved:				
Encumbrances	16,126	-	16,126	64,277
Unreserved:				
Undesignated	4,042,036	-	4,042,036	3,583,589
Total fund equity	4,058,162	-	4,058,162	3,647,866
Total liabilities and fund equity	\$ 4,908,395	204,829	5,113,224	4,727,918

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund

Year ended June 30, 1997

(with comparative totals for year ended June 30, 1996)

	1997	1996
Revenues:		
Taxes	\$ 13,239,629	14,370,671
Intergovernmental	217,378	201,223
Charges for services	186,069	176,690
Other	343,054	335,312
Total revenues	13,986,130	15,083,896
Expenditures:		
Current:		
Education	7,849,473	8,321,462
County reimbursements for services	2,942,473	3,118,761
Departmental	838,593	1,116,573
Unclassified	1,936,807	1,880,486
Total expenditures	13,567,346	14,437,282
Excess of revenues over expenditures	418,784	646,614
Other financing uses:		
Transfer to State of Maine General Fund	(8,488)	(5,812)
Total other financing uses	(8,488)	(5,812)
Excess of revenues over expenditures and other financing uses	410,296	640,802
Fund balance, beginning of year	3,647,866	3,007,064
Fund balance, end of year	\$ 4,058,162	3,647,866

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
Year ended June 30, 1997

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 13,027,082	13,239,629	212,547
Intergovernmental	170,000	217,378	47,378
Charges for services	165,000	186,069	21,069
Other	461,500	343,054	(118,446)
Total revenues	13,823,582	13,986,130	162,548
Expenditures:			
Current:			
Education	9,793,846	7,849,473	1,944,373
County reimbursements for services	2,942,473	2,942,473	-
Departmental	1,025,608	847,081	178,527
Unclassified	2,242,598	1,936,807	305,791
Total expenditures	16,004,525	13,575,834	2,428,691
Excess of revenues over (under) expenditures	(2,180,943)	410,296	2,591,239
Other financing sources:			
Budgeted use of surplus	2,100,000	-	(2,100,000)
Budget deappropriations	26,943	-	(26,943)
Total other financing sources	2,126,943	-	(2,126,943)
Excess of revenues and other financing sources over expenditures	(54,000)	410,296	464,296
Fund balance, beginning of year		3,647,866	
Fund balance, end of year	\$	4,058,162	

See accompanying notes to financial statements.

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State of Maine Unorganized Territory Education and Services Fund conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Reporting Entity

These financial statements include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is part of the State of Maine and has been included in the State of Maine's General Purpose Financial Statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being legally separate from the State of Maine. The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized territories, namely education, general assistance, forest fire control, and land use regulation. The UT also expends funds in the form of payments to the various counties in the State which contain unorganized territories, for both county taxes and for reimbursement of services rendered by the individual counties to the unorganized territories within that county's boundaries. Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territories.

B. Basis of Presentation

The accounts of the UT are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type, and are presented only for analytical purposes. The summation may include fund types that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the UT. The UT uses the following fund categories and fund types:

GOVERNMENTAL FUND

Governmental funds are those through which most governmental functions of the UT are financed. The acquisition, use and balances of the UT's expendable financial resources and the related liabilities are accounted for through the governmental fund. The measurement focus is upon determination of changes

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

in financial position, rather than upon net income determination. The following is the UT's Governmental Fund Type:

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

FIDUCIARY FUND

Agency Fund - Agency funds are used to account for assets that the UT holds on behalf of others as their agent. The UT accounts for the collection and disbursement of excise taxes on behalf of the counties' unorganized territories in an agency fund.

C. Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Under the modified accrual basis of accounting expenditures are generally recognized when the related fund liability is incurred.

D. Budgetary Accounting

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the unorganized territories. Bi-annually the Joint Standing Committee on Appropriations and Financial Affairs recommends to the Legislature a state wide

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

budget which includes the state wide components of the State of Maine Unorganized Territory. The Fiscal Administrator drafts a legislative document (L.D.) for the purpose of setting and authorizing the collection of taxes in the UT to the Legislature for consideration. This L.D. is known as the "Municipal Cost Component". Once the L.D. is printed and assigned, the Fiscal Administrator prepares and submits an analytical report of the legislation to the members of the Joint Standing Committee on Taxation, each legislator who has unorganized territory within their district, and the office of the county commissioners of each county with unorganized territories.

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territories. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territories, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve deappropriations to the various departments during the year. During the year ended June 30, 1997 deappropriations totalled \$26,943 and have been included within the budget numbers as a reduction to the applicable expenses.

Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must now be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized. Any unexpended balance remaining in the fund at the end of the year, not including amounts set aside in capital reserves, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 1997 fund balance reservations for outstanding encumbrances amounted to \$16,126.

E. Explanation of Excess Expenditures

For the year ended June 30, 1997, this report shows expenditures in excess of the budget in the following departments:

Fiscal Administrator	\$ 15,947
Assessments	5,808
Land Use Regulation Commission	5,003

The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the Unorganized Territories through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses of expenditures would have existed for the Fiscal Administrator line. The legal level of budgetary control is at this State department level, which was not exceeded. The assessments line shows an overexpenditure due to the purchase of a computer system, the revenue of which had been raised in prior years. LURC was overexpended due to additional appropriations approved subsequent to approval of municipal cost component.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

The UT does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. The UT does maintain an inventory of fixed assets for insurance purposes.

G. Vacation and Sick Leave

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of unused vacation benefits at June 30, 1997 was \$48,721 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore expense for sick time is recorded when paid.

PROPERTY TAX

Property taxes for the current year were committed on June 26, 1996 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 6% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 1996, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$305,791 for the year ended June 30, 1997. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The UT has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the 1997 levy:

	Assessed value	Tax rate	Commitment
Aroostook	\$ 399,250,364	.00733	2,926,505
Franklin	89,717,762	.00880	789,516
Hancock	49,763,587	.00553	275,193
Kennebec	2,208,590	.00631	13,936
Knox	3,911,502	.00649	25,386

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

PROPERTY TAX, CONTINUED

	Assessed value	Tax rate	Commitment
Lincoln	\$ 2,982,676	.00579	17,270
Oxford	82,183,705	.00850	698,562
Penobscot	164,071,395	.00919	1,507,816
Piscataquis	445,109,636	.00677	3,013,392
Somerset	360,205,547	.00757	2,726,756
Waldo	290,970	.00640	1,862
Washington	113,409,028	.00909	1,030,888
			13,027,082
<u>Supplemental taxes assessed</u>			182,548
			13,209,630
<u>Less: Collections and abatements</u>			13,024,234
Balance at June 30, 1997			\$ 185,396
Comprised of:			
Personal property taxes			\$ 30,428
Real estate taxes			154,968
Balance			\$ 185,396
Due date			10/1/97
Interest rate on delinquent taxes			10%
Percent of collection			98.6%

PENSIONS

Plan Description

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine State Retirement System. The system provides pension, death and disability benefits to its members. The System acts as the common investment agent for the State and all other participating entities.

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earlier of ten years' service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age. The system also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

PENSIONS, CONTINUED

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6.5%.

In the event that a participating entity withdraws from the System, its individual employee-members can terminate membership or remain contributing members. The participating entity remains liable for contributions sufficient to fund benefits for its already retired former employee-members, for its terminated vested inactive members, and for those active employees, whether or not vested, who remain contributing System members.

Retirement benefits are funded by contributions from members and employers as well as earnings from investments. Disability and death benefits are funded by employer contributions and investment earnings. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by annual actuarial valuations.

The System also provides group life insurance under a plan that is administered by a third party insurance company. Premiums are set and collected by the System. Benefit payments are made by the insurance company from premiums collected. Any shortfall of benefit payments over premiums collected is remitted by the system to the insurance company.

Contributions Required and Made

The System's funding policy provides for periodic employer contributions at actuarially determined rates. Expressed as percentages of annual covered payroll, these rates are sufficient to accumulate adequate assets to pay benefits when due. Level percentages of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The system also uses the level percentage of payroll method to amortize the unfunded liability of the State and teacher plan(s) over a closed 35 year period.

Plan members are required by statute to contribute 7.65% of earnable compensation or have "pickup" contributions made at a rate of 7.65% of earnable compensation. "Pickup" contributions are defined by statute as member contributions which are assumed and paid by the employer through a reduction of member's salaries for services rendered in lieu of employee contributions. The contribution rate differs for special groups of State employees.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills which have all been closed as of June 30, 1997. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 1997:

Aroostook	\$ 429,277
Franklin	93,902
Hancock	26,499
Kennebec	3,444
Knox	6,820
Lincoln	3,113
Oxford	61,291
Penobscot	154,347
Piscataquis	564,519
Somerset	384,860
Waldo	479
Washington	208,256
Total	\$ 1,936,807

OTHER EMPLOYEE BENEFITS

A. Postretirement Health Care Benefits

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. The State pays 25% of post retirement health insurance premiums for teachers. The State pays 100% of post retirement health insurance premiums for other eligible individuals who were first employed before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees eligible for Medicare are covered under supplemental insurance policies. Coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health, alcoholism and substance abuse.

B. Postretirement Life Insurance Benefits

In addition to providing pension and health care benefits and in accordance with statutory authority the State of Maine through the Maine State Retirement System (MSRS) provides certain life insurance benefits for retired employees who, as active employees, participated in the Group Life Insurance Program for a minimum of 10 years. Payments of claims are made by MSRS from a fund containing a percentage of the monthly State paid basic life insurance premiums of active State employees, basic life insurance premiums of active teachers and earnings on the investments of the fund. In addition to the cost of claims, the State pays a monthly retention fee to a life insurance company.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

OTHER EMPLOYEE BENEFITS, CONTINUED

C. Deferred Compensation

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code §457. The plan is available to all State employees, and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Until May 15, 1997, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights were (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan were equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

On May 15, 1997, the State amended the plan in accordance with the provisions of IRS Section 457(g). On that date, assets of the plan were placed in trust for the exclusive benefit of participants and their beneficiaries. The requirements of that IRS Section prescribes that the State no longer owns the amounts deferred by employees, including the related income on those amounts.

SELF-INSURANCE

A. Risk Management

The State maintains several types of self-insurance plans. These include property, vehicle, boat and aircraft, tort, civil rights, employee bonds, police professional, workers' compensation and unemployment compensation. The UT participates in these plans. Full disclosure regarding claims, excess insurance and claims and judgment liabilities can be found in the State of Maine's Single Audit Report.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Comparative Balance Sheets

June 30, 1997 and 1996

	1997	1996
ASSETS		
Receivables:		
Taxes receivable--current year	\$ 185,396	249,956
Taxes receivable--prior years	106,159	95,080
Tax liens	38,116	30,674
Due from State of Maine Treasury	4,578,724	4,163,096
Total assets	\$ 4,908,395	4,538,806
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	38,765	50,108
Accrued wages	163,044	181,802
Accrued compensated absences	48,721	67,639
Due to State of Maine Treasury - Education	288,703	266,391
Deferred tax revenue	311,000	325,000
Total liabilities	850,233	890,940
Fund equity:		
Reserved:		
Encumbrances	16,126	64,277
Unreserved:		
Undesignated	4,042,036	3,583,589
Total fund equity	4,058,162	3,647,866
Total liabilities and fund equity	\$ 4,908,395	4,538,806

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year ended June 30, 1997

(with comparative actual amounts for year ended June 30, 1996)

	1997		Variance favorable (unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 13,027,082	13,188,006	160,924	14,360,144
Change in deferred property taxes	-	14,000	14,000	(25,000)
Interest and costs on taxes	-	37,623	37,623	35,527
Total taxes	13,027,082	13,239,629	212,547	14,370,671
Intergovernmental:				
State Revenue Sharing	170,000	217,378	47,378	201,223
Total intergovernmental	170,000	217,378	47,378	201,223
Charges for services:				
Educational tuition	165,000	186,069	21,069	176,690
Total charges for services	165,000	186,069	21,069	176,690
Other:				
Miscellaneous	100,000	9,666	(90,334)	54,281
Education--trust	100,000	106,087	6,087	114,115
Education--miscellaneous	261,500	227,301	(34,199)	166,916
Total other	461,500	343,054	(118,446)	335,312
Total revenues	13,823,582	13,986,130	162,548	15,083,896
Expenditures:				
Current:				
Education:				
General operations	5,836,370	4,882,353	954,017	5,116,459
Salaries and benefits	2,831,223	2,090,278	740,945	2,198,363
Professional services	373,510	411,094	(37,584)	452,285
Travel expenses	45,333	37,206	8,127	36,211
Vehicle operation	168,966	108,525	60,441	104,031
Utility services	46,812	60,284	(13,472)	64,342
Rents	542	-	542	388
Repairs	80,910	19,677	61,233	33,128
Insurance	7,884	12,090	(4,206)	15,060
Fuel	51,986	35,027	16,959	40,053
Supplies	105,808	87,329	18,479	94,024
Capital improvements	167,502	102,923	64,579	163,235
Other	77,000	2,687	74,313	3,883
Total education	9,793,846	7,849,473	1,944,373	8,321,462

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual, Continued

	1997		Variance favorable (unfavorable)	1996 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County reimbursements for services:				
Aroostook	\$ 570,516	570,516	-	571,516
Franklin	266,472	266,472	-	308,503
Hancock	14,815	14,815	-	93,880
Oxford	253,805	253,805	-	327,729
Penobscot	577,622	577,622	-	563,336
Piscataquis	352,145	352,145	-	349,485
Somerset	606,032	606,032	-	590,808
Washington	301,066	301,066	-	313,504
Total county reimbursements for services	2,942,473	2,942,473	-	3,118,761
Departmental:				
Fiscal administrator	108,207	124,154	(15,947)	125,415
Assessments	470,630	476,438	(5,808)	433,630
Forest fire service	200,000	18,448	181,552	336,481
General assistance	88,601	64,868	23,733	75,643
Land Use Regulation Commission	158,170	163,173	(5,003)	151,216
Total departmental	1,025,608	847,081	178,527	1,122,385
Unclassified:				
County tax	1,936,807	1,936,807	-	1,880,486
Overlay	305,791	-	305,791	-
Total unclassified	2,242,598	1,936,807	305,791	1,880,486
Total expenditures	16,004,525	13,575,834	2,428,691	14,443,094
Excess of revenues over (under) expenditures	(2,180,943)	410,296	2,591,239	640,802
Other financing sources:				
Budgeted use of surplus - cost component	2,100,000	-	(2,100,000)	-
Budget deappropriations	26,943	-	(26,943)	-
Total other financing sources	2,126,943	-	(2,126,943)	-
Excess of revenues and other financing sources over expenditures	(54,000)	410,296	464,296	640,802
Fund balance, beginning of year		3,647,866		3,007,064
Fund balance, end of year	\$	4,058,162		3,647,866

**RUNYON
KERSTEEN
OUELLETTE**



**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND**

Annual Financial Report

June 30, 1998

**Certified
Public
Accountants**

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Annual Financial Report
Year ended June 30, 1998**

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Independent Auditor's Report

**Certified
Public
Accountants**

Glenn S. Kersteen
Carl N. Ouellette
John J. Sullivan
Kathleen B. Tyson
Alice M. Harris

State of Maine Department of Audit
Serving as Audit Committee
Unorganized Territory Education and Services Fund:

We have audited the accompanying financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund, which is represented by certain accounts of the State of Maine, as more fully explained in the footnotes.

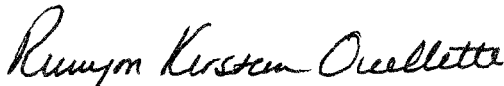
As described in the notes, the financial statements referred to above do not include the financial statements of the general fixed assets account group, which should be included to conform with generally accepted accounting principles. The amount which should be recorded in the general fixed assets account group is not known.

In our opinion, except for the omissions of the information discussed in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 1998 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The individual fund statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the State of Maine Unorganized Territory Education and Services Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The State of Maine Unorganized Territory Education and Services Fund has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the State of Maine Unorganized Territory Education and Services Fund is or will become year 2000 compliant, that the State of Maine Unorganized Territory Education and Services Fund's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the State of Maine Unorganized Territory Education and Services Fund does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 1999 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.



February 5, 1999
South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Combined Balance Sheet

All Fund Types

June 30, 1998

(with comparative totals for June 30, 1997)

	General Fund	Fiduciary Fund Type Agency Fund	Totals (Memorandum Only)	
			1998	1997
ASSETS				
Receivables:				
Taxes receivable—current year	\$ 169,475	-	169,475	185,396
Taxes receivable—prior years	133,089	-	133,089	106,159
Tax liens	47,153	-	47,153	38,116
Due from State of Maine Treasury	4,444,912	215,510	4,660,422	4,783,553
Total assets	\$ 4,794,629	215,510	5,010,139	5,113,224
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and payroll withholdings	167,583	-	167,583	38,765
Accrued wages	178,774	-	178,774	163,044
Accrued compensated absences	56,772	-	56,772	48,721
Due to State of Maine Treasury - Education	3,098	-	3,098	288,703
Due to other government agencies	-	215,510	215,510	204,829
Deferred tax revenue	337,000	-	337,000	311,000
Total liabilities	743,227	215,510	958,737	1,055,062
Fund equity:				
Reserved:				
Encumbrances	281,505	-	281,505	16,126
Unreserved:				
Designated for Edmunds School Project	730,938	-	730,938	-
Undesignated	3,038,959	-	3,038,959	4,042,036
Total fund equity	4,051,402	-	4,051,402	4,058,162
Total liabilities and fund equity	\$ 4,794,629	215,510	5,010,139	5,113,224

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund

Year ended June 30, 1998

(with comparative totals for year ended June 30, 1997)

	1998	1997
Revenues:		
Taxes	\$ 13,257,879	13,239,629
Intergovernmental	361,677	217,378
Charges for services	222,130	186,069
Other	121,194	343,054
Total revenues	13,962,880	13,986,130
Expenditures:		
Current:		
Education	8,024,576	7,849,473
County reimbursements for services	3,010,936	2,942,473
Departmental	882,053	838,593
Unclassified	2,052,075	1,936,807
Total expenditures	13,969,640	13,567,346
Excess of revenues over expenditures	(6,760)	418,784
Other financing uses:		
Transfer to State of Maine General Fund	-	(8,488)
Total other financing uses	-	(8,488)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(6,760)	410,296
Fund balance, beginning of year	4,058,162	3,647,866
Fund balance, end of year	\$ 4,051,402	4,058,162

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

General Fund

Year ended June 30, 1998

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 13,053,655	13,257,879	204,224
Intergovernmental	340,000	361,677	21,677
Charges for services	200,000	222,130	22,130
Other	191,500	121,194	(70,306)
Total revenues	13,785,155	13,962,880	177,725
Expenditures:			
Current:			
Education	10,191,687	8,024,576	2,167,111
County reimbursements for services	3,010,936	3,010,936	-
Departmental	1,009,579	882,053	127,526
Unclassified	2,345,432	2,052,075	293,357
Total expenditures	16,557,634	13,969,640	2,587,994
Excess (deficiency) of revenues over (under) expenditures	(2,772,479)	(6,760)	2,765,719
Other financing sources:			
Subsequent appropriation - Passamaquoddy	18,450	-	(18,450)
Budgeted use of surplus	2,754,029	-	(2,754,029)
Total other financing sources	2,772,479	-	(2,772,479)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(6,760)	(6,760)
Fund balance, beginning of year		4,058,162	
Fund balance, end of year	\$	4,051,402	

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State of Maine Unorganized Territory Education and Services Fund conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Reporting Entity

These financial statements include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is part of the State of Maine and has been included in the State of Maine's General Purpose Financial Statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being legally separate from the State of Maine. The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized territories, namely education, general assistance, forest fire control, and land use regulation. The UT also expends funds in the form of payments to the various counties in the State which contain unorganized territories, for both county taxes and for reimbursement of services rendered by the individual counties to the unorganized territories within that county's boundaries. Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territories.

B. Basis of Presentation

The accounts of the UT are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type, and are presented only for analytical purposes. The summation may include fund types that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the UT. The UT uses the following fund categories and fund types:

GOVERNMENTAL FUND

Governmental funds are those through which most governmental functions of the UT are financed. The acquisition, use and balances of the UT's expendable financial resources and the related liabilities are accounted for through the governmental fund. The measurement focus is upon determination of changes

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

in financial position, rather than upon net income determination. The following is the UT's Governmental Fund Type:

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

FIDUCIARY FUND

Agency Fund - Agency funds are used to account for assets that the UT holds on behalf of others as their agent. The UT accounts for the collection and disbursement of excise taxes on behalf of the counties' unorganized territories in an agency fund.

C. Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Under the modified accrual basis of accounting expenditures are generally recognized when the related fund liability is incurred.

D. Budgetary Accounting

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the Unorganized Territories. Bi-annually the Joint Standing Committee on Appropriations and Financial Affairs recommends to the Legislature a state wide

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

budget which includes the state wide components of the State of Maine Unorganized Territory. The Fiscal Administrator drafts a legislative document (L.D.) for the purpose of setting and authorizing the collection of taxes in the UT to the Legislature for consideration. This L.D. is known as the "Municipal Cost Component". Once the L.D. is printed and assigned, the Fiscal Administrator prepares and submits an analytical report of the legislation to the members of the Joint Standing Committee on Taxation, each legislator who has unorganized territory within their district, and the office of the county commissioners of each county with unorganized territories.

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territories. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territories, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve deappropriations to the various departments during the year. During the year ended June 30, 1998 deappropriations totalled \$14,043 and have been included within the budget numbers as a reduction to the applicable expenses.

Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must now be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized. Any unexpended fund balance remaining in the fund at the end of the year, not including amounts set aside in capital reserves, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 1998 fund balance reservations for outstanding encumbrances amounted to \$281,505.

E. Explanation of Excess Expenditures

For the year ended June 30, 1998, this report shows expenditures in excess of the budget in the following departments:

Fiscal Administrator	\$ 5,362
Assessments	9,628
Land Use Regulation Commission	939

The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the Unorganized Territories through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses of expenditures would have existed for the Fiscal Administrator line. The legal level of budgetary control is at this State department level, which was not exceeded. The assessments line shows an overexpenditure due to the purchase of a computer system, the revenue of which had been raised in prior years.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

The UT does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. The UT does maintain an inventory of fixed assets for insurance purposes. Additionally, in 1997-98 the UT Department of Education did an inventory of all its fixed assets. This listing has not been audited.

G. Vacation and Sick Leave

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of unused vacation benefits at June 30, 1998 was \$56,772 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore expense for sick time is recorded when paid.

PROPERTY TAX

Property taxes for the current year were committed on July 25, 1997 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 10% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 1997, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$293,357 for the year ended June 30, 1998. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The UT has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the 1998 levy:

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Aroostook	\$ 430,518,981	.00681	2,931,834
Franklin	95,767,068	.00901	862,861
Hancock	47,599,666	.00555	264,178
Kennebec	2,297,028	.00622	14,287

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

PROPERTY TAX, CONTINUED

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Knox	\$ 3,852,652	.00605	23,308
Lincoln	3,030,092	.00557	16,878
Oxford	87,899,670	.00825	725,173
Penobscot	168,565,637	.00833	1,404,153
Piscataquis	463,101,038	.00668	3,093,516
Somerset	381,259,581	.00707	2,695,506
Waldo	290,970	.00596	1,735
Washington	118,769,027	.00859	1,020,226
	1,802,951,410		13,053,655
<u>Supplemental taxes assessed</u>			217,665
			13,271,320
<u>Less: Collections and abatements</u>			13,101,845
<u>Balance at June 30, 1998</u>			\$ 169,475
Comprised of:			
Personal property taxes			\$ 20,984
Real estate taxes			148,491
<u>Balance</u>			\$ 169,475
Due date			10/1/97
Interest rate on delinquent taxes			10%
Percent of collection			98.72%

PENSIONS

Plan Description

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine State Retirement System. The system provides pension, death and disability benefits to its members. The System acts as the common investment agent for the State and all other participating entities.

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of ten years' service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age. The system also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

PENSIONS, CONTINUED

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6.5%.

In the event that a participating entity withdraws from the System, its individual employee-members can terminate membership or remain contributing members. The participating entity remains liable for contributions sufficient to fund benefits for its already retired former employee-members, for its terminated vested inactive members, and for those active employees, whether or not vested, who remain contributing System members.

Retirement benefits are funded by contributions from members and employers as well as earnings from investments. Disability and death benefits are funded by employer contributions and investment earnings. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by annual actuarial valuations.

Contributions Required and Made

The contributions to the System required of employers and employees are based on percentages of covered employees' gross salaries. The actuarially determined contribution rate is 7.65% for employees. The actuarial liability is that portion of the present value of projected benefits that will not be paid by future employer normal costs or member contributions. The difference between this liability and funds accumulated as of the same date is referred to as the unfunded actuarial liability. Beginning in 1998, the State is retiring unfunded liabilities of the System over a period of 31 years or less.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills which have all been closed as of June 30, 1998. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 1998:

Aroostook	\$ 454,279
Franklin	96,769
Hancock	26,393
Kennebec	3,944
Knox	5,985
Lincoln	3,254
Oxford	66,258
Penobscot	139,244
Piscataquis	659,814
Somerset	406,891
Waldo	426
Washington	188,818
Total	\$ 2,052,075

OTHER EMPLOYEE BENEFITS

A. Postretirement Health Care Benefits

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. The State pays 25% of post retirement health insurance premiums for teachers. The State pays 100% of post retirement health insurance premiums for other eligible individuals who were first employed before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees eligible for Medicare are covered under supplemental insurance policies. Coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health, alcoholism and substance abuse.

B. Postretirement Life Insurance Benefits

In addition to providing pension and health care benefits and in accordance with statutory authority the State of Maine through the Maine State Retirement System (MSRS) provides certain life insurance benefits for retired employees who, as active employees, participated in the Group Life Insurance Program for a minimum of 10 years. Payments of claims are made by MSRS from a fund containing a percentage of the life insurance premiums of active State employees and teachers, plus earnings on the investments of the fund. In addition to the cost of claims, the State pays a monthly retention fee to a life insurance company.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

OTHER EMPLOYEE BENEFITS, CONTINUED

C. Deferred Compensation

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code §457. The plan is available to all State employees, and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until the employee retire, resign, or otherwise leave State employment.

During 1998, the State amended the plan in accordance with the provisions of IRS Section 457(g). Assets of the plan were placed in trust for the exclusive benefit of participants and their beneficiaries. The requirements of the IRS Section prescribes that the State no longer owns the amounts deferred by employees, including the related income on those amounts.

SELF-INSURANCE

A. Risk Management

The State maintains several types of self-insurance plans. These include property, vehicle, boat and aircraft, tort, civil rights, employee bonds, police professional, workers' compensation and unemployment compensation. The UT participates in these plans. Full disclosure regarding claims, excess insurance and claims and judgment liabilities can be found in the State of Maine's Single Audit Report.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Comparative Balance Sheets
June 30, 1998 and 1997

	1998	1997
ASSETS		
Receivables:		
Taxes receivable--current year	\$ 169,475	185,396
Taxes receivable--prior years	133,089	106,159
Tax liens	47,153	38,116
Due from State of Maine Treasury - General Assistance	2,295	-
Due from State of Maine Treasury	4,442,617	4,578,724
Total assets	\$ 4,794,629	4,908,395
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	167,583	38,765
Accrued wages	178,774	163,044
Accrued compensated absences	56,772	48,721
Due to State of Maine Treasury - Education	3,098	288,703
Deferred tax revenue	337,000	311,000
Total liabilities	743,227	850,233
Fund equity:		
Reserved:		
Encumbrances	281,505	16,126
Unreserved:		
Designated for Edmunds School Project	730,938	-
Undesignated	3,038,959	4,042,036
Total fund equity	4,051,402	4,058,162
Total liabilities and fund equity	\$ 4,794,629	4,908,395

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year ended June 30, 1998

(with comparative actual amounts for year ended June 30, 1997)

	1998		Variance favorable (unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 13,053,655	13,252,423	198,768	13,188,006
Change in deferred property taxes	-	(26,000)	(26,000)	14,000
Interest and costs on taxes	-	31,456	31,456	37,623
Total taxes	13,053,655	13,257,879	204,224	13,239,629
Intergovernmental:				
On-behalf payments - teachers retirement	150,000	184,597	34,597	189,310
State Revenue Sharing	190,000	177,080	(12,920)	217,378
Total intergovernmental	340,000	361,677	21,677	406,688
Charges for services:				
Educational tuition	200,000	222,130	22,130	186,069
Total charges for services	200,000	222,130	22,130	186,069
Other:				
Miscellaneous	90,000	7,398	(82,602)	9,666
Education--trust	100,000	113,796	13,796	106,087
Education--miscellaneous	1,500	-	(1,500)	37,991
Total other	191,500	121,194	(70,306)	153,744
Total revenues	13,785,155	13,962,880	177,725	13,986,130
Expenditures:				
Current:				
Education:				
General operations	5,534,807	5,079,828	454,979	4,882,353
Salaries and benefits	2,755,705	2,114,822	640,883	2,090,278
Professional services	385,081	390,778	(5,697)	411,094
Travel expenses	45,210	32,322	12,888	37,206
Vehicle operation	174,035	114,491	59,544	108,525
Utility services	47,561	61,140	(13,579)	60,284
Rents	561	514	47	-
Repairs	83,014	41,396	41,618	19,677
Insurance	7,963	13,733	(5,770)	12,090
Fuel	52,974	28,436	24,538	35,027
Supplies	4,165	87,566	(83,401)	87,329
Capital improvements - general	262,300	-	262,300	102,923
Edmunds School Project	787,340	56,402	730,938	-
Other	50,971	3,148	47,823	2,687
Total education	10,191,687	8,024,576	2,167,111	7,849,473

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual, Continued

	1998		Variance favorable (unfavorable)	1997 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County reimbursements for services:				
Aroostook	\$ 569,016	569,016	-	570,516
Franklin	342,476	342,476	-	266,472
Hancock	28,019	28,019	-	14,815
Oxford	272,467	272,467	-	253,805
Penobscot	517,648	517,648	-	577,622
Piscataquis	379,691	379,691	-	352,145
Somerset	601,040	601,040	-	606,032
Washington	300,579	300,579	-	301,066
Total county reimbursements for services	3,010,936	3,010,936	-	2,942,473
Departmental:				
Fiscal administrator	108,207	113,569	(5,362)	124,154
Assessments	444,415	454,043	(9,628)	476,438
Forest fire service	200,000	73,397	126,603	18,448
General assistance	75,910	59,058	16,852	64,868
Passamaquoddy	18,450	18,450	-	-
Land Use Regulation Commission	162,597	163,536	(939)	163,173
Total departmental	1,009,579	882,053	127,526	847,081
Unclassified:				
County tax	2,052,075	2,052,075	-	1,936,807
Overlay	293,357	-	293,357	-
Total unclassified	2,345,432	2,052,075	293,357	1,936,807
Total expenditures	16,557,634	13,969,640	2,587,994	13,575,834
Excess (deficiency) of revenues over (under) expenditures	(2,772,479)	(6,760)	2,765,719	410,296
Other financing sources:				
Subsequent appropriation - Passamaquoddy	18,450	-	(18,450)	-
Budgeted use of surplus - cost component	2,754,029	-	(2,754,029)	-
Total other financing sources	2,772,479	-	(2,772,479)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(6,760)	(6,760)	410,296
Fund balance, beginning of year		4,058,162		3,647,866
Fund balance, end of year	\$	4,051,402		4,058,162

Maine Department of Audit
Unorganized Territory Division
66 State House Station
Augusta Maine 04333-0066

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