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Unorganized Territory Annual Report Fiscal Year 2002

Maine State Auditor's Office

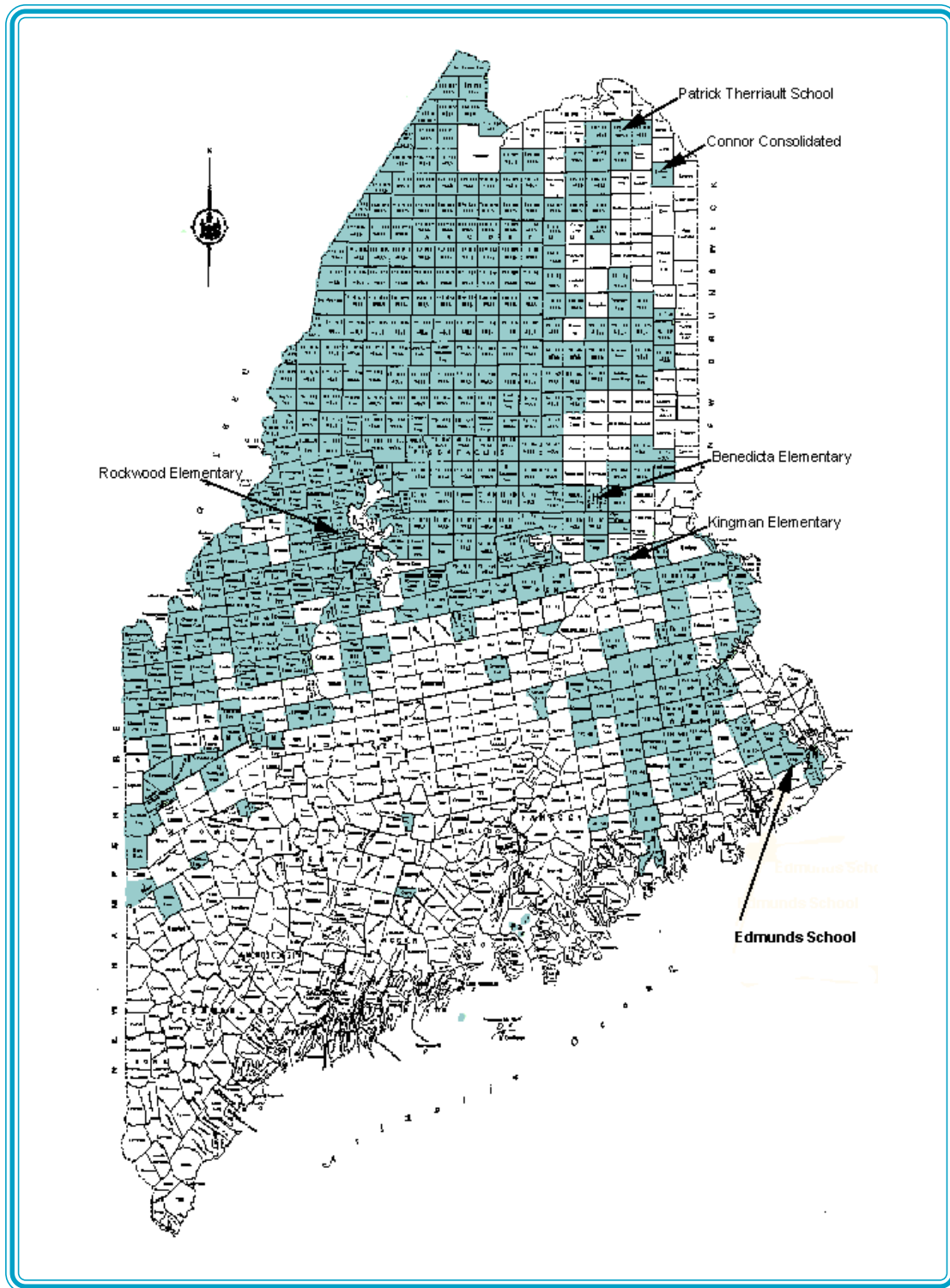
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UNORGANIZED TERRITORY



ANNUAL REPORT
FISCAL YEAR 2002



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 DIVISION

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, 2002

**UNORGANIZED TERRITORY
ANNUAL REPORT
FISCAL YEAR 2002**

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GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,312,857 acres of land, of which
 - 7,546,751 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and
 - 1,040,578 acres are exempt from property tax.
- There are 422 townships. One hundred twenty eight of these townships have a full-time resident population of 7,817 people. In addition, the 2000 census estimated that there are 9,255 seasonal structures within the unorganized territory, housing approximately 24,063 non-residents.
- There are 76 offshore islands with only one of these islands having a full-time population of four people.
- There are 415 miles of summer roads and 541 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.
- In FY02 the municipal type services were contracted for at the county level at a cost to the unorganized territory taxpayers of approximately \$4 million. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration services were provided at the state level at an annual cost to the unorganized territory taxpayers of \$9.8 million. In addition, the unorganized territory taxpayers paid approximately \$2.3 million in county taxes.

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 1,188 students residing in the unorganized territory. Of these 1,188 students, 971 are tuitioned to local school units and 217 students attend the six unorganized territory operated schools located 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 analysis. The annual analysis 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 422 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

Municipal type 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. NOTE: This budget is separate from the county 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 analysis 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 unorganized territory 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.

UNORGANIZED TERRITORY COUNTY TOTALS					
FISCAL YEAR 2001					
REAL ESTATE					
<u>COUNTY</u>		<u>VALUATION</u>		<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$	405,494,991		0.00820	\$ 3,325,058.93
Franklin		113,504,752		0.01262	1,432,429.97
Hancock		91,111,759		0.00663	604,070.96
Kennebec		1,996,022		0.01171	23,373.42
Knox		6,262,013		0.00681	42,644.31
Lincoln		4,934,929		0.00655	32,323.78
Oxford		109,249,123		0.00918	1,002,906.95
Penobscot		172,725,446		0.01066	1,841,253.25
Piscataquis		403,926,560		0.00813	3,283,922.93
Somerset		378,756,287		0.00873	3,306,542.39
Waldo		493,290		0.00666	3,285.31
Washington		157,312,518		0.00906	1,425,251.41
TOTAL	\$	1,845,767,690			\$ 16,323,063.61
PERSONAL PROPERTY					
<u>COUNTY</u>		<u>VALUATION</u>		<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$	4,647,420		0.00820	\$ 38,108.84
Franklin		1,298,320		0.01262	16,384.80
Hancock		160,750		0.00663	1,065.77
Kennebec		253,150		0.01171	2,964.39
Knox		15,000		0.00681	102.15
Lincoln		5,000		0.00655	32.75
Oxford		195,100		0.00918	1,791.02
Penobscot		790,550		0.01066	8,427.26
Piscataquis		1,750,503		0.00813	14,231.59
Somerset		8,895,314		0.00873	77,656.09
Waldo		10,000		0.00666	66.60
Washington		1,537,350		0.00906	13,928.39
TOTAL		19,558,457			174,759.65
		Total Valuations			1,865,326,147
		Total Taxes			16,497,823.26



Photo by Carol Lehto

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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" -- ten dogs per kennel license is \$21.00.

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	
Town of Old Town	(207) 827-3980
51 N Brunswick St., Old Town 04468	County: Penobscot
EDMUNDS	
Roberta Seeley	(207) 726-4674
RR 1 Box 53, Dennysville 04628	County: Washington
KINGMAN	
Denise Worster	(207) 765-3343
General Delivery, Rt 170, Kingman 04451	County: Penobscot
LEXINGTON	
Diane Emery	(207) 628-3081
HCR 68 Box 445, Long Falls Dam Road	County: Somerset
North New Portland 04961	
MILTON	
Vern Maxfield	(207) 665-2668
PO Box 317, Monk Avenue	County: Oxford
Bryant Pond 04219	
ROCKWOOD	
Kristin Munster	(207) 534-7539
PO Box 183, Rockwood 04478	County: Somerset

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORIES

AROOSTOOK COUNTY

BENDICTA	see SHERMAN	365-4260
CONNOR	see CARIBOU	493-3324
E TOWNSHIP	see BLAINE	425-2611
SILVER RIDGE	see SHERMAN	365-4260
T10R4(SQUAPAN 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	834-3136
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	684-4594
FREEMAN (PART OF)	see KINGFIELD	265-4637
GORE N 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.	246-4151
PERKINS	see WELD	585-2348
SALEM (PART OF)	see KINGFIELD	265-4637
SALEM (PART OF)	see STRONG	684-4594
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 (STETSONTOWN)	see RANGELEY	864-3326
T3R5 WBKP (SEVEN PONDS)	see EUSTIS	246-4401
WASHINGTON	see WILTON	645-4961
WEST FREEMAN	see STRONG	684-4594
WYMAN	see EUSTIS	246-4401
MADRID	see PHILLIPS	639-3352

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
BATCHELDERS GRANT	see GILEAD	836-3981
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 OLD TOWN	827-3980
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	738-5017
T1R6 WELS	see MEDWAY	746-9531
T1R7 WELS (GRINDSTONE)	see MEDWAY	746-9531
T2 R1 (GRAND FALLS)	see BURLINGTON	732-4625
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 WELS (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 MOOSE))	see GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	see GREENVILLE	695-2421
T3R5 BKP WKR (MOOSEHEAD JUN.)	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	534-7539
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.	628-4871
*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 (HOBBSTOWN)	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.	796-5272
T6 ND	see GRAND LAKE STR.	796-5272
T7R2 NBPP (KOSSUTH)	see TOPSFIELD	796-2667
TRESCOTT	see WHITING	733-2027

***DOG RECORDERS (see chart for list of addresses)**

ANIMAL CONTROL

AROOSTOOK COUNTY:	Aroostook County Sheriff's Dept. David Sokolich, Public Works Director	(800) 432-7842 493-3318
FRANKLIN COUNTY:	Franklin County Sheriff's Department Julie Magoon, County Clerk Franklin County Animal Shelter	(800) 492-0129 778-6614 778-2638
HANCOCK COUNTY:	Hancock County Sheriff's Department Ray A. Bickford, Jr., County Clerk	667-1404 667-9542
KENNEBEC COUNTY:	(Only one Unorganized Territory-Unity Twp) Kennebec County Sheriff's Department Robert Devlin, County Administrator	(800) 498-1930 622-0971
OXFORD COUNTY:	Oxford County Sheriff's Department Carole G. Mahoney, County Clerk	(800) 482-7433 743-6359
PENOBSCOT COUNTY:	Penobscot County Regional Dispatch Blair Ingraham, EMA Director Argyle/Greenfield - Jim Honnell, ACO Millinocket area - Jeff Daigle, ACO Prentiss/Kingman - Max Lemerick, ACO	945-4750 945-5636
PISCATAQUIS COUNTY:	Piscataquis County Sheriff's Department Carolyn Doore, County Clerk Ione Wilson, ACO	(800) 432-7372 564-2161 924-0137
SOMERSET COUNTY:	Somerset County Sheriff's Department Robin Poland, County Clerk Kent Stevens, ACO	(800) 452-1933 474-9861 (800)452-1933
WASHINGTON COUNTY:	Washington County Sheriff's Department Joyce Thompson, County Clerk Lester Seeley, ACO	(800) 432-7303 255-3127 726-4689

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Richard Moreau, Director
Division of School Operations
23 State House Station
Augusta, Maine 04333-0023
(207) 624-6892
Fax - (207) 624-6891

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 unorganized operated schools, namely:

Edmunds Consolidated School
Harrison Road
Dennysville, Maine 04628
Telephone: (207) 726-4478
Fax: (207) 726-0932
Principal: Deborah Wood
Enrollment: 77 (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: 48 (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: 29 (Pre-K - Sixth)

Kingman Elementary School
Maple Street
Kingman, Maine 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Shelley Lane
Enrollment: 30 (Pre-K - Fifth)

Benedicta Elementary School
Aroostook Road
Benedicta, Maine 04733
Telephone: (207) 365-4578
Fax: (207) 365-4405
Principal: Shelley Lane
Enrollment: 33 (Pre-K - Fifth)

Rockwood Elementary School
Route 15
PO Box 309
Rockwood, Maine 04478
Telephone: (207) 534-7779
Fax: (207) 534-7750
Principal: Katherine Ryder
Enrollment: 12 (Pre-K - Fifth)

The staff necessary to operate these six schools consists of: four principals, 29 teachers, nine teacher-aides, two guidance counselors, seven janitor/bus drivers, one janitor, two bus drivers, six cooks, and four 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 1,051 (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 analysis 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: Bill Williams

**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 2001, forest fire activity was as follows:

Lightning	16
Incendiary	10
Railroads	8
Campfires	13
Debris Burning	4
Smoking	12
Children	1
Machine Use	11
Miscellaneous	9

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
672-4040

Caribou
493-3324

Greenville
695-2421

Millinocket
723-7007

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 (both Piscataquis County)
Elliotsville

Concord (Somerset County)

Connor (Aroostook County)

Rockwood (Somerset County)
Little Moose (Piscataquis County)

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

AGENT/MUNICIPALITY**TOWNSHIP**

Phillips
639-3352

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
425-2611

Springfield
738-5017

Burlington
732-3985

Linneus
532-6182

Freeman (All Franklin County)
Salem
Madrid

Grindstone (both Penobscot County)
Soldier Town

Lexington (Somerset County)

Long Pond (Somerset County)

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)

Mattamiscotis (Penobscot County)

Grand Falls (Penobscot County)

TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm
896-5659

T16-R4 (Aroostook County)

Ashland
435-2311

T11-R4 - Squapan (Aroostook County)

Eustis
246-4008

Wyman (Franklin County)

Unity
948-3763

Unity Township (Kennebec County)

LAND USE REGULATION COMMISSION

CONTACT: Catherine Carroll, Acting 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 has a staff of 26, including an Executive Director.

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 informational meetings as needed.

In fiscal year 2001, the Commission adopted a comprehensive regional zoning plan for the Rangeley area, and made numerous changes to its land use districts and standards. During calendar year 2000, 1,158 permits were issued and 950 compliance investigations were conducted. The permit inventory was reduced to 105.

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

Erosion Control on Logging Jobs

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 Year 2001 was 855,123.

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, T16-R5 WELS
St. Agatha Town Office (543-7305) 419 Main Street St. Agatha, Maine 04772	T17-R4 WELS (Sinclair)
Tax Collector (834-3090) 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, T18-R13, T12-R12 (Big Twenty)

AROOSTOOK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (444-5566)
Winterville Plantation
Quimby, Maine 04770

T14-R6 WELS, T15-R6 WELS,
T14-R8

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

Connor, T11-R4

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

T16-R4 WELS, T16-R5 WELS,
T17-R3

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), T11-R4,
T11-R14 (Clayton Lake), T13-R10

Tax Collector (528-2215)
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, Lang

Tax Collector (639-5326)
Town of Phillips
Main Street
Phillips, Maine 04966

Madrid

HANCOCK COUNTY

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

T7 SD, All Islands

TOWNSHIP

T32 MD, T34 MD, T28 MD,
T41 MD, T22 MD

T8 SD

T3 ND

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

Unity Township

Clerk of Knox County (594-0420)
62 Union Street
Rockland, Maine 04841

All Islands

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

Louds Island (Muscongus)

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

Albany, Mason

OXFORD COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

Riley, Grafton

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 (732-4112)
Town of Howland
8 Main Street
Howland, Maine 04448

T1-R7 NWP (Mattamiscotis)

Tax Collector (827-3961)
City of Old Town
51 North Brunswick Street
Old Town, Maine 04468

Argyle, Greenfield

Tax Collector (732-3985)
Town of Burlington
PO Box 70
Burlington, Maine 04417

Grand Falls, Summit, T3-R1

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

Herseytown

PENOBSCOT COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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, T2-R9 NWP, T3-R8 WELS

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, T6-R7 WELS

PISCATAQUIS COUNTY

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

Millinocket Lake, T1-R9 WELS,
TA-R10 WELS, T1-R10 WELS,
T2-R10 WELS, T1-R11 WELS,
T2-R11 WELS, T2-R9 WELS

Tax Collector (695-3587)
8 South Street
Shirley, Maine 04485

Harford's Point, Big Moose, Little
Moose, Frenchtown, Lily Bay,
Chesuncook, N.E. Carry, T6-R11

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)
RR1 Box 70
Abbot Village, Maine 04406

WASHINGTON COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

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 (796-2001)
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 (584-3451)
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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UNORGANIZED TERRITORY INFORMATION										
FISCAL YEAR 2000-2001										
Tax Code	County	Resident	Number of	Taxable	Miles of Road		Taxable	% of Total	FY2000-2001	Cost
		Population	Building Accts	Acreage	Summer	Winter	Valuation	Valuation	County Services	Per Capita
03	Aroostook	1,598	2,520	2,466,459.56	46.01	55.89	405,494,991	22.0%	582,739	364.67
07	Franklin	800	1,183	449,248.07	47.87	59.75	113,504,752	6.1%	678,196	847.75
09	Hancock	178	767	266,323.65	9.18	12.1	91,111,759	4.9%	72,310	406.24
11	Kennebec	36	14	6,131.96	1.72	1.72	1,996,022	0.1%	11,219	311.64
13	Knox	0	96	1,152.98	0	0	6,262,013	0.3%	0	0.00
15	Lincoln	1	39	1,445.44	0.85	0.85	4,934,929	0.3%	0	0.00
17	Oxford	594	818	326,458.05	56.27	45.35	109,249,123	5.9%	314,184	528.93
19	Penobscot	1,375	1,789	773,012.08	59.35	124.32	172,725,446	9.4%	722,873	525.73
21	Piscataquis	684	2,734	1,730,959.07	71.64	75.67	403,926,560	21.9%	440,997	644.73
25	Somerset	693	2,184	1,631,693.02	49.54	64.73	378,756,287	20.5%	796,634	1,149.54
27	Waldo	0	4	103.60	0	0	493,290	0.0%	0	0.00
29	Washington	1,157	1,661	669,828.37	72.19	100.12	157,312,518	8.5%	334,427	289.05
		7,116	13,809	8,322,815.85	414.62	540.50	1,845,767,690	100.0%	3,953,579	555.59

PER CAPITA COSTS BY COUNTY
Unorganized Territory
Fiscal Year 2000-2001

Y-Axis

X-Axis

1

Legend:

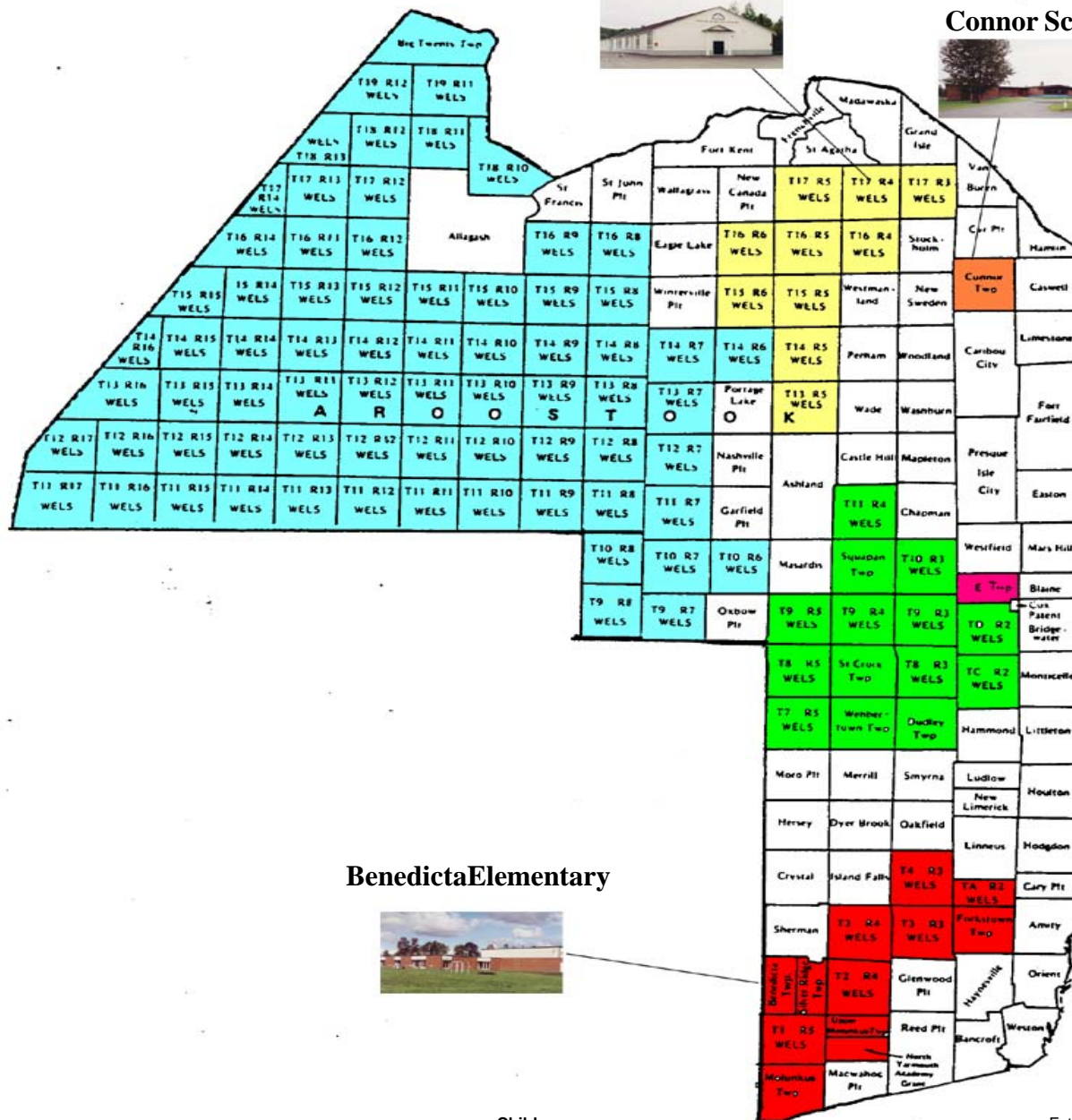
- Aroostook
- Franklin
- Hancock
- Kennebec
- Oxford
- Penobscot
- Piscataquis
- Somerset
- Washington

utinfo2001

Patrick Theriault School



Connor School



BenedictaElementary



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

AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 3,963.34 square miles
2000 Unorganized Territory Population: 1,647
Number of Unorganized Territory Townships: 108

County Office

144 Sweden Street
Suite 1
Caribou 04736-2137

Fax: 493-3491 493-3318

Commissioners

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

Fax: 444-5520 444-5116

Paul J. Underwood (District includes NW Aroostook and Square Lake)
23 Burlock Road
Presque Isle 04769

764-4331

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

532-4277

County Administrator: Roland D. Martin

Fax: 493-3491 493-3318

Sheriff: James P. Madore

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: 532-1506 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 Sokolich

Fax: 493-3491 493-3318

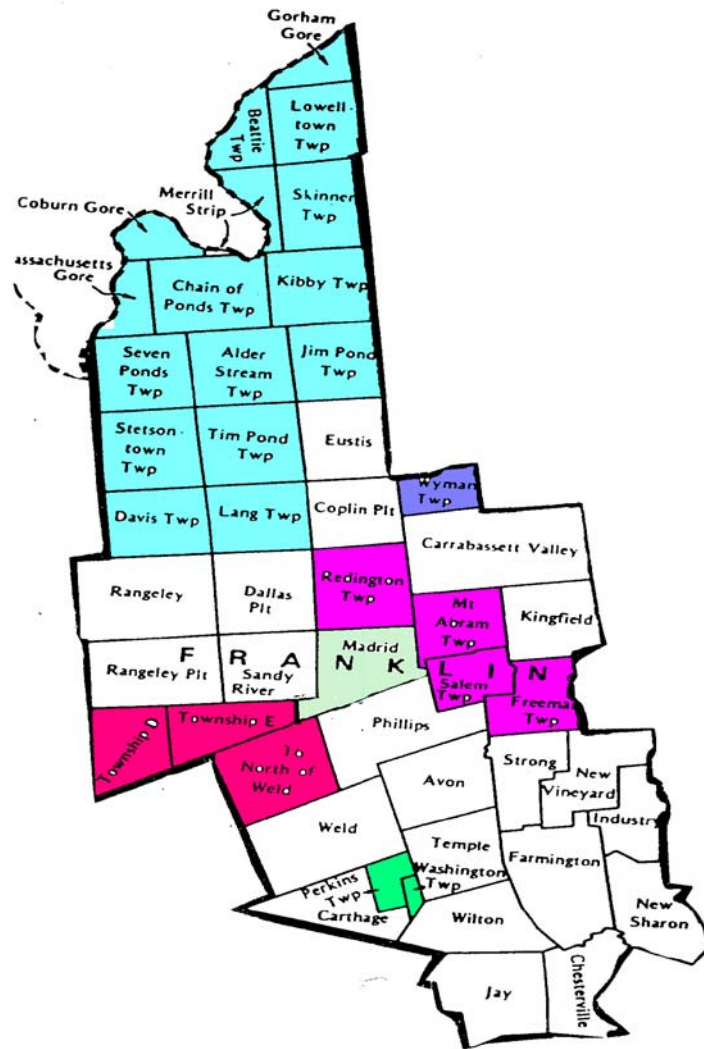
District Attorney: Neale T. Adams, Esq.

Fax: 493-3493 498-2557

**UNORGANIZED TERRITORY
AROOSTOOK COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2002**

	<u>General</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
SOURCES OF FINANCIAL RESOURCES			
REVENUES			
Local property taxes - general	\$ 592,930	592,930	0
Local property taxes - county	491,140	491,140	0
State assistance	53,000	56,368	3,368
Other revenues (Schedule 1)	176,700	248,229	71,529
	<u>1,313,770</u>	<u>1,388,667</u>	<u>74,897</u>
USE OF FINANCIAL RESOURCES			
EXPENDITURES			
County tax	491,140	491,140	0
Roads	100,000	88,857	11,143
Public Works	61,300	57,047	4,253
Snow removal	191,850	179,079	12,771
Solid waste disposal	116,000	92,092	23,908
Fire protection	73,505	70,402	3,103
Ambulance services	41,150	36,983	4,167
Administration	36,000	36,488	(488)
Appropriations to capital outlays	195,750	195,750	0
Other expenditures (Schedule 2)	57,075	62,517	(5,442)
	<u>1,363,770</u>	<u>1,310,355</u>	<u>53,415</u>
NET INCREASE (DECREASE) IN FUND BALANCE FROM OPERATIONS	(50,000)	78,312	128,312
OTHER SOURCES			
Transfer from surplus	50,000	0	(50,000)
Appropriations in excess of capital outlays	<u>0</u>	<u>42,108</u>	<u>42,108</u>
NET (DECREASE) IN FUND BALANCE	\$ <u>0</u>	120,420	<u>120,420</u>
FUND BALANCE - JULY 1, 2001		<u>310,338</u>	
FUND BALANCE - JUNE 30, 2002		<u>430,758</u>	

FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Franklin:									
East Central	459	526	27	89	36	387	234	116	277
North	21	41	0	9	2	30	19	262	626
South	56	70	2	15	6	48	28	13	31
West Central	0	0	0	0	0	0	0	29	69
Wyman	65	70	1	7	2	61	48	112	268
Madrid*	178	173	10	27	6	132	79	129	308
	779	880	30	120	46	526	329	532	1,580

*Madrid deorganization effective July, 2000

FRANKLIN COUNTY:

County Seat: Farmington
Unorganized Territory Area: 696.32 square miles
2000 Unorganized Territory Population: 880
Number of Unorganized Territory Townships: 27

County Office

Franklin County Courthouse	Fax: 778-5899	778-6614
140 Main Street		
Farmington 04938		

Commissioners

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

Frederick W. Hardy (District contains no unorg. terr.)		778-4320
879 Weeks Mills Road		
New Sharon 04955		

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

County Clerk: Julia (Julie) Magoon	Fax: 778-5899	778-6614
Sheriff: Dennis C. Pike	Fax: 778-6485	778-2680
Treasurer: Karen Robinson	Fax: 778-5899	778-6614
Register of Deeds: Susan A. Black	Fax: 778-5899	778-5899
Judge of Probate: Richard M. Morton	Fax: 778-5899	778-5888
Register of Probate: Joyce C. 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

**COUNTY OF FRANKLIN - UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$ 683,330	\$ 683,330	\$ 0
Excise Tax	73,000	94,259	21,259
Road Assistance	59,000	58,932	(68)
Interest		7,417	7,417
Snowmobile Reimbursement	400	700	300
Miscellaneous revenues	0	8,764	8,764
TOTAL REVENUES	<u>815,730</u>	<u>853,402</u>	<u>37,672</u>
EXPENDITURES			
Current:			
Administration	39,642	34,898	4,744
Fire Protection	38,820	39,492	(672)
Roads and Bridges	161,700	158,719	2,981
Solid waste removal	79,750	70,339	9,411
Ambulance services	22,170	22,170	0
Snow removal	254,557	254,557	0
Animal Control	200		200
Cemeteries	2,143	2,042	101
Street lights	1,000	591	409
Capital reserve outlay	232,500	110,737	121,763
TOTAL EXPENDITURES	<u>832,482</u>	<u>693,545</u>	<u>138,937</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(16,752)</u>	<u>159,857</u>	<u>176,609</u>
OTHER FINANCING SOURCES (USES)			
Utilization of undesignated fund balance	16,752	0	(16,752)
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,752</u>	<u>0</u>	<u>(16,752)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	0	159,857	159,857
FUND BALANCE - JULY 1		<u>383,212</u>	
FUND BALANCE - JUNE 30		<u><u>\$ 543,069</u></u>	

The map displays the following T-numbers and MD values in colored squares:

- Cyan squares:** T3 MD, T4 MD, T30 MD, T40 MD, T41 MD, T34 MD, T35 MD, T28 MD, T22 MD, T16 MD, T10 MD, T70 MD.
- Magenta square:** T32 MD.
- Green square:** T8 MD.

Towns and locations labeled on the map include: Buckport, Hancock, Orono, Ellsworth City, Hancock, Penobscot, Blue Hill, Fryburg, Bar Harbor, Southport, and others. The map also shows the Penobscot River and various lakes.

48

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 485.96 square miles
2000 Unorganized Territory Population: 215
Number of Unorganized Territory Townships/Islands: 46

County Office

50 State Street
Ellsworth 04605

Fax: 667-1412

667-9542

Commissioners

Fay A. Lawson (District contains no unorg. Terr.)
PO Box 309
Bass Harbor 04653

244-4326

Kenneth Shea (District includes Central, East, and
Northwest unorganized territory)
18 Sunset Park Road
Ellsworth 04605

667-2904
667-2373

Royce W. Perkins (District includes unorg. territory islands)
RR1, Box 22C
Penobscot 04476

326-8609
266-8420

County Clerk: Ray A. Bickford, Jr.
Sheriff: William F. Clark
Treasurer: Robert F. Lakin
Register of Deeds: Marilyn Hanscom
Judge of Probate: James Patterson
Register of Probate: Margaret C. Lunt
EMA Director: Ralph E. Pinkham
District Attorney: Michael E. Povich, Esq.

Fax: 667-1412
Fax: 667-7516
Fax: 667-1414
Fax: 667-1410

Fax: 667-1406
Fax: 667-0784

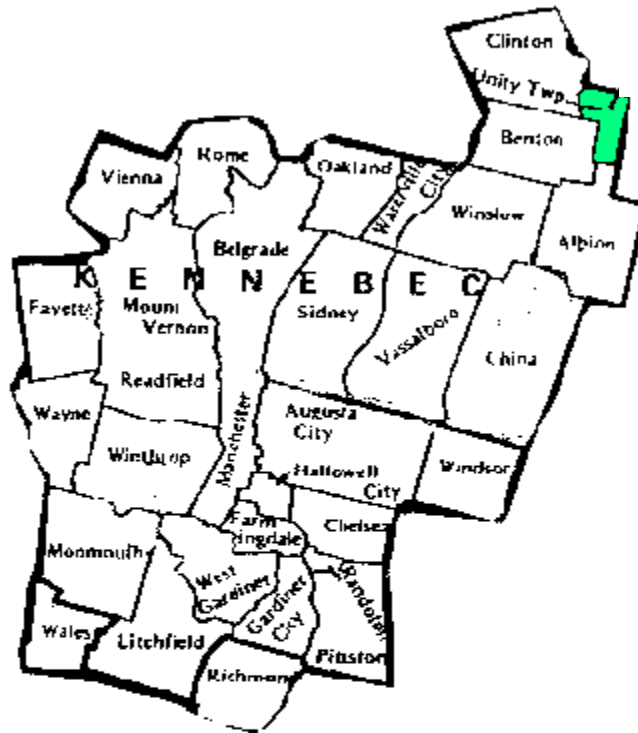
667-9542
667-1404
667-8272
667-8353
667-8434
667-8434
667-8126
667-4621

COUNTY OF HANCOCK, MAINE - UNORGANIZED TERRITORY

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 64,888	\$ 64,888	\$ 0
Excise taxes	10,000	13,632	3,632
Road assistance	12,732	12,732	0
Miscellaneous revenues	710	5,378	4,668
TOTAL REVENUES	<u>88,330</u>	<u>96,630</u>	<u>8,300</u>
EXPENDITURES			
Current:			
Administration	5,234	5,234	0
Operational	3,100	1,306	1,794
Fire protection	11,500	11,038	462
Roads and bridges	10,000	9,528	472
Solid waste removal	29,000	24,091	4,909
Road commissioner	7,500	2,174	5,326
Snow removal	36,414	37,092	(678)
Animal control	1,500	711	789
Other	650	500	150
Capital outlay	5,000	5,516	(516)
TOTAL EXPENDITURES	<u>109,898</u>	<u>97,190</u>	<u>12,708</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(21,568)</u>	<u>(560)</u>	<u>21,008</u>
OTHER FINANCING SOURCES (USES)			
Utilization of undesignated fund balance	<u>21,568</u>	<u>0</u>	<u>(21,568)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>21,568</u>	<u>0</u>	<u>(21,568)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>0</u>	<u>(560)</u>	<u>(560)</u>
FUND BALANCE - JULY1		<u>178,295</u>	
FUND BALANCE - JUNE 30		<u>177,735</u>	

KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Kennebec									
Unity Township	36	31	1	2	4	25	15	5	12
	36	31	1	2	4	25	15	5	12

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
2000 Unorganized Territory Population: 31
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

Fax: 623-4083

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

Fax: 623-0438

582-1844
626-0934

County Administrator: Robert Devlin

Fax: 623-4083

622-0971

Sheriff: Everett Flannery, Jr.

Fax: 622-0990

623-3614

Treasurer: Patrick E. Paradis

Fax: 623-4083

622-1362

Register of Deeds: Beverly Bustin Hathaway

Fax: 622-1598

622-0431

Judge of Probate: James Mitchell, Esq.

Fax: 621-1639

622-7558

Register of Probate: Kathleen Ayers

Fax: 621-1639

622-7558

EMA Director: Vincent Cerasuolo

Fax: 622-4128

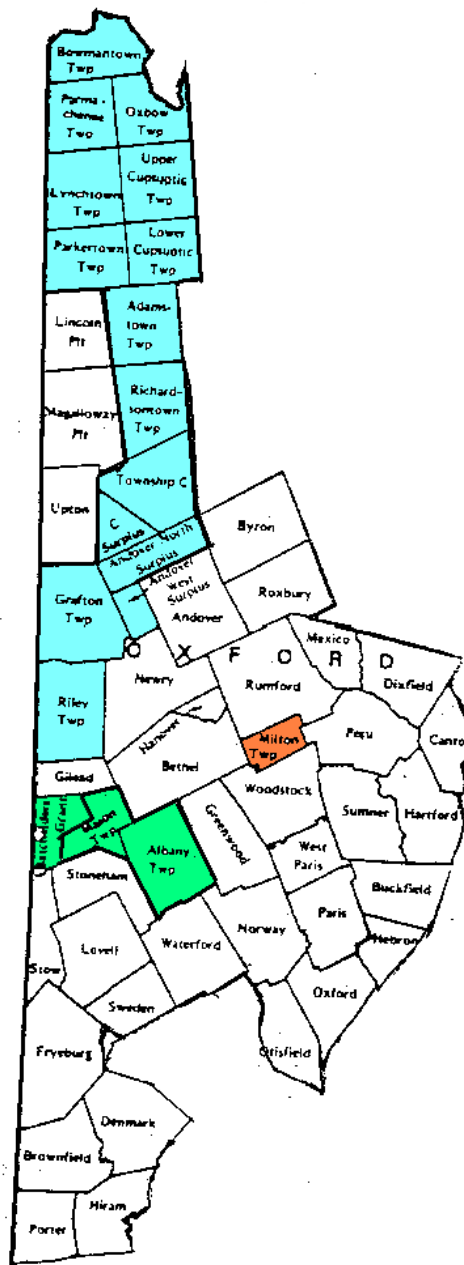
623-8407

District Attorney: David Crook, Esq.

Fax: 622-5839

623-1156

OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Oxford:	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Milton	128	123	9	19	8	89	49	12	29
North	11	17	0	1	0	16	12	242	578
South	455	515	26	75	38	386	234	229	547
	594	655	35	95	46	491	295	483	1,154

OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 641.98 square miles
2000 Unorganized Territory Population: 655
Number of Unorganized Territory Townships: 19

County Office

26 Western Avenue
South Paris 04281

Fax: 743-1545 743-6359

Commissioners

Fredric Kennard (District includes North Oxford)
414 Penobscot Street
Rumford 04276

364-8891

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

743-2821

Steven Merrill (District includes Batchelders Grant and Mason)
154 Main Street
Norway 04268

743-7695
539-4112

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: Dan Schorr

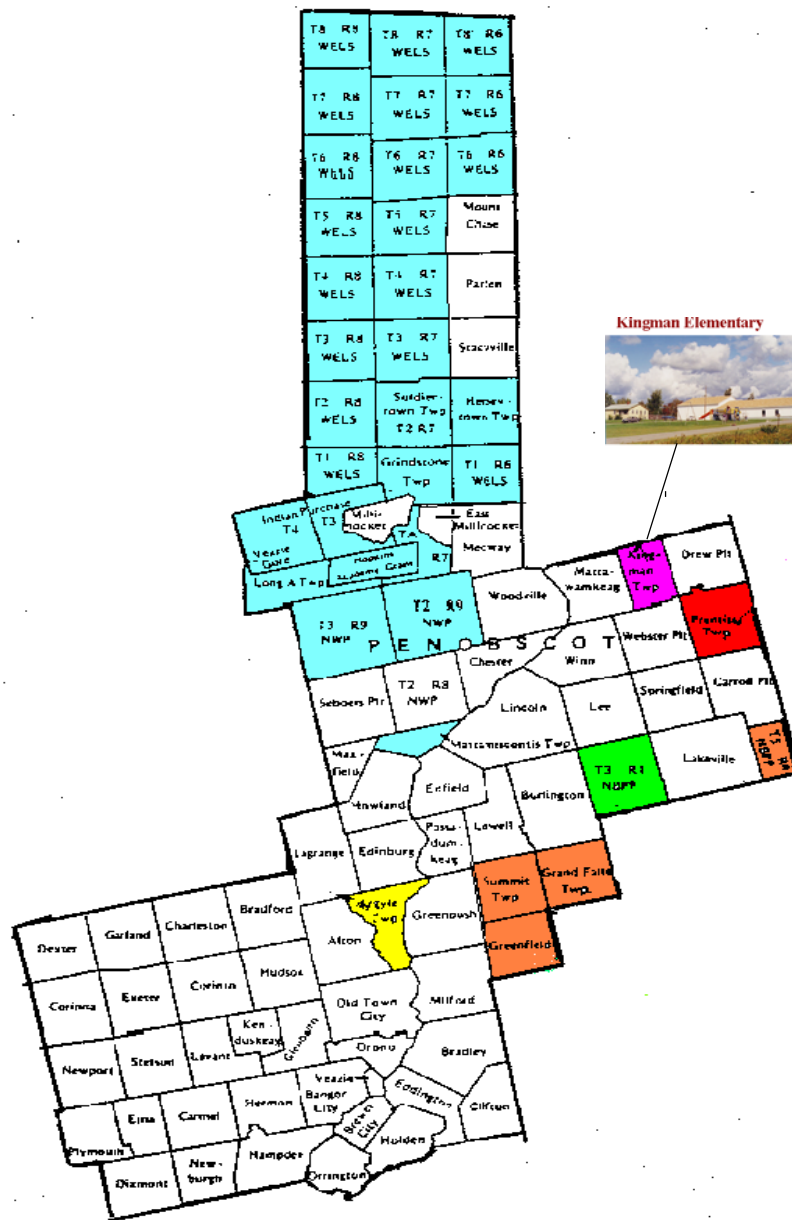
Fax: 743-7346 743-6336

District Attorney: Norman Croteau, Esq.

Fax: 743-1511 743-8282

COUNTY OF OXFORD - UNORGANIZED TERRITORY			
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE			
BALANCE-BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND			
FOR THE YEAR ENDED JUNE 30, 2002			
			Variance
			Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:			
Taxes:			
General property	\$ 322,768	\$ 322,768	\$
Excise taxes	50,000	68,800	18,800
Intergovernmental revenues:			
State of Maine:			
Highway block grant	60,396	60,396	
Snowmobile	300	456	156
MEMA		8,936	8,936
Conservation		250	250
Federal:			
Forest		24,740	24,740
Other revenues:			
Interest income	4,000	11,472	7,472
Miscellaneous		1,794	1,794
Total Revenues	437,464	499,612	62,148
Expenditures:			
Roads and bridges maintenance	150,000	163,275	(13,275)
Snow removal	125,000	110,607	14,393
Landfills	45,000	51,516	(6,516)
Fire protection	15,000	8,965	6,035
Cemeteries	650		650
Ambulance services	18,500	17,222	1,278
Street lights, insurance	550	374	176
Snowmobile trails	300		300
Polling places	1,300	1,180	120
Audit	2,500	2,500	
Animal control	2,100	2,225	(125)
Rent of land	2,700	2,700	
Administration	23,930	20,480	3,450
Contingent	25,000		25,000
Capital improvements	90,000	60,998	29,002
Total Expenditures	502,530	442,042	60,488
Excess of Revenues over (under) Expenditures	\$ (65,066)	\$ 57,570	\$ 122,636
Other Financing Uses:			
Budgeted Utilization of Undesignated Fund Balance	65,066		(65,066)
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 0	\$ 57,570	\$ 57,570
Fund Balance - July 1		399,579	
Fund Balance - June 30		\$ 457,149	

PENOBSCOT COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Children						Homes		Estimated 2.39 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult Voter	Year Round	Seasonal	
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population			
Penobscot:									
Argyle	202	253	13	43	19	187	110	14	33
East Central **	279	324	18	53	25	232	142	149	356
Kingman	246	213	7	17	15	177	99	15	36
North	403	443	11	43	22	375	219	818	1,955
Prentiss*	245	214	16	28	15	159	91	22	53
Twombly	N/A	2	0	0	0	2	2	9	22
	1,375	1,449	65	184	96	1,130	661	1,018	2,455

*Prentiss deorganized June, 1990

**Greenfield deorganized July, 1993 and population added to East Central (2000 census)

PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area: 1,242.97 square miles
2000 Unorganized Territory Population: 1,449
Number of Unorganized Territory Townships: 38

County Office

97 Hammond Street
Bangor 04401-4998

Fax: 945-6027 942-8535

Commissioners

Peter K. Baldacci (District contains no unorg. territory) Fax: 942-8335 942-0076
27 Hempstead Avenue
Bangor 04401

Richard D. Blanchard (District includes all of the unorg. territory) 827-4525
31 5th Street
Old Town 04468

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

County Administrator: Bill Collins

Fax: 945-6027 942-8535

Sheriff: Glenn C. Ross

Fax: 945-4761 947-4585

Treasurer: Gerry G.M. Palmer, Jr.

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

Road Agent: Don Madden

Fax: 942-8941 945-4750

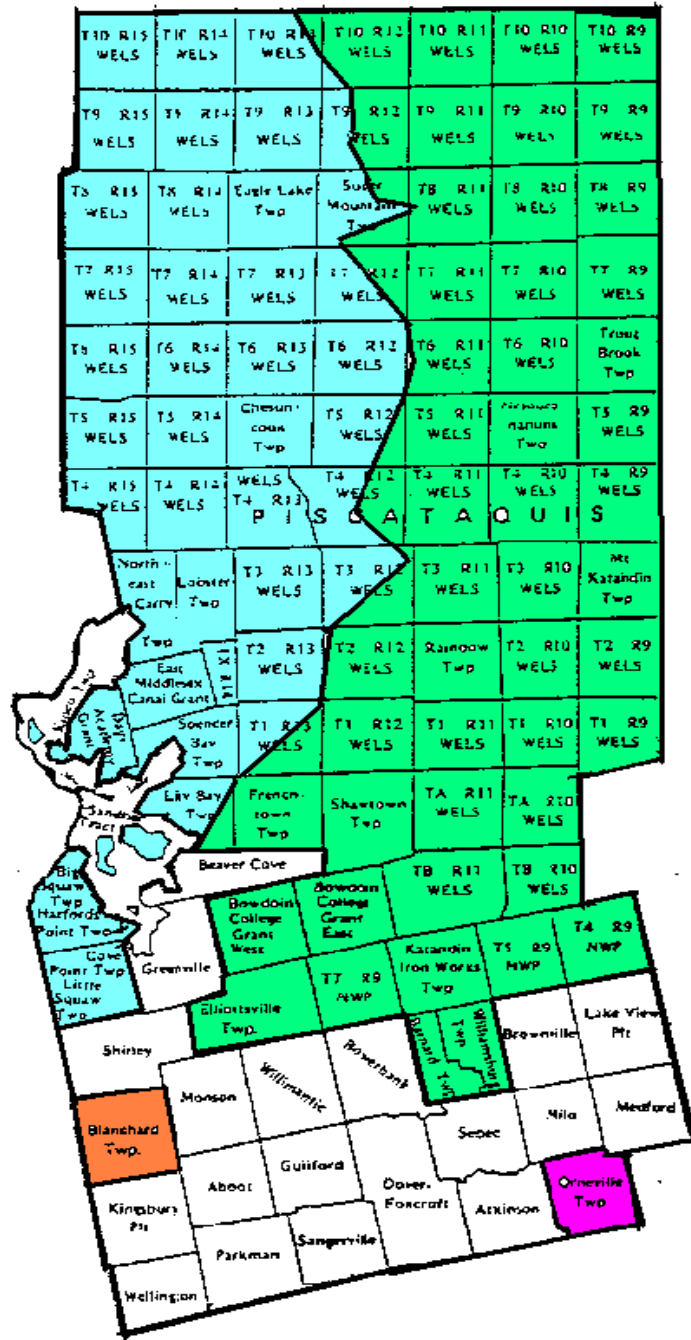
District Attorney: R. Christopher Almy, Esq.

Fax: 945-4748 942-8552

COUNTY OF PENOBSBOT, MAINE UNORGANIZED TERRITORIES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FUND BALANCE -BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2002

	<u>BUDGET</u>	<u>CARRIED BALANCES & RESERVES</u>	<u>ADJUSTED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES					
Taxes:					
Property taxes	711,564.00		711,564.00	711,564.00	0.00
Excise taxes	120,000.00		120,000.00	161,288.51	41,288.51
Intergovernmental revenues	121,982.00		121,982.00	121,600.96	(381.04)
Interest	10,000.00		10,000.00	14,954.07	4,954.07
Other	23,000.00		23,000.00	27,632.81	4,632.81
Total revenues	<u>986,546.00</u>		<u>986,546.00</u>	<u>1,037,040.35</u>	<u>50,494.35</u>
EXPENDITURES					
Adminstration	49,528.00		49,528.00	49,528.00	0.00
Audit/Bank charges & fees	1,432.00		1,432.00	1,390.00	42.00
Polling Places	2,500.00		2,500.00	1,499.71	1,000.29
Ambulance Services	22,500.00		22,500.00	17,608.25	4,891.75
Animal Control	4,200.00		4,200.00	2,015.11	2,184.89
E-911 Addressing		70,000.00	70,000.00	2,391.13	67,608.87
Fire Protection	44,000.00		44,000.00	30,811.89	13,188.11
Dumps	143,039.00	19,000.00	162,039.00	146,857.51	15,181.49
Snow Removal	378,691.00		378,691.00	387,184.82	(8,493.82)
Roads and bridges	272,592.00	150,000.00	422,592.00	297,465.98	125,126.02
Kingman Recreation	1,000.00		1,000.00	1,000.00	0.00
Snowmobile Trails	2,300.00		2,300.00	1,500.00	800.00
Cemeteries	18,310.00		18,310.00	18,310.00	0.00
Capital Outlay:					
Salt/Sand Buildings	50,000.00		50,000.00	11,447.52	38,552.48
Road Projects	50,000.00		50,000.00		50,000.00
	<u>1,040,092.00</u>	<u>239,000.00</u>	<u>1,279,092.00</u>	<u>969,009.92</u>	<u>310,082.08</u>
Excess of revenues over (under) expendi	<u>(53,546.00)</u>	<u>(239,000.00)</u>	<u>(292,546.00)</u>	68,030.43	<u>360,576.43</u>
FUND BALANCE - BEGINNING				<u>980,705.53</u>	
FUND BALANCE - ENDING				<u>1,048,735.96</u>	

PISCATAQUIS COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Piscataquis:									
Blanchard*	78	83	2	7	9	66	53	95	227
Northeast	218	347	16	37	23	276	177	1,037	2,478
Northwest	141	159	6	19	6	131	62	841	2,010
Southeast	247	254	6	39	16	196	118	199	476
	684	843	30	102	54	669	410	2,172	5,191

*Blanchard deorganized in 1985

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 3,320.81 square miles
2000 Unorganized Territory Population: 843
Number of Unorganized Territory Townships: 154

County Office

51 E. Main Street
Dover-Foxcroft 04426

Fax: 564-3022 564-2161

Commissioners

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

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

Ruel P. Cross (District contains no unorganized territory)
56 West Main Street
Dover-Foxcroft 04426 564-7781

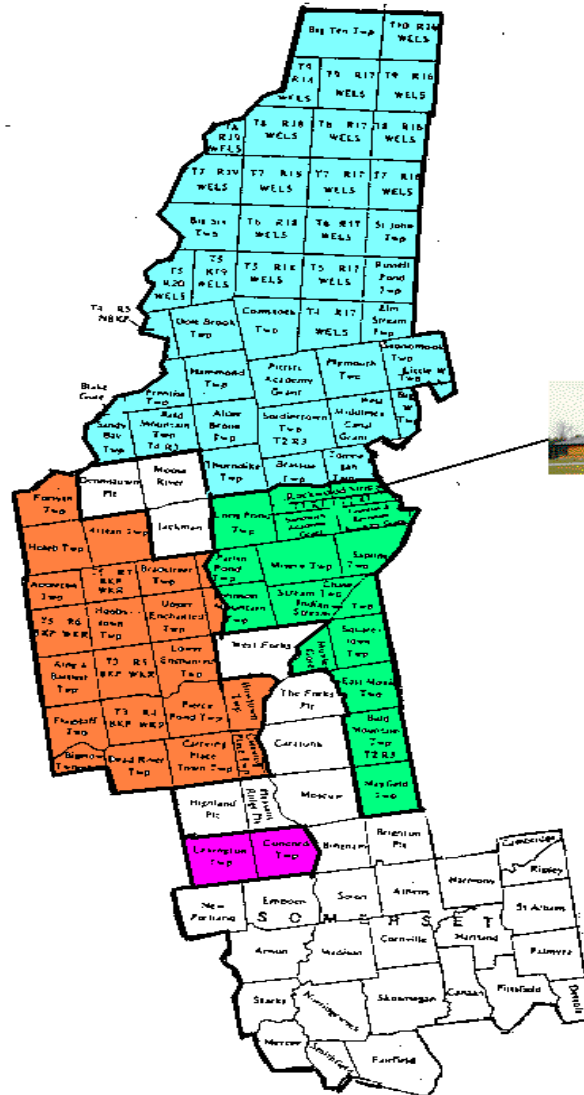
County Clerk: Carolyn K. Doore	Fax: 564-3302	564-2161
Sheriff: John J. Goggin	Fax: 564-2315	564-3304
Register of Deeds: Linda M. Smith	Fax: 564-7708	564-2411
Judge of Probate: Douglas M. Smith		564-2431
Register of Probate: Judith A. Raymond	Fax: 564-3022	564-2431
EMA Director: Robert C. Wilson		943-2115
District Attorney: R. Christopher Almy, Esq.	Fax: 564-6503	564-2181
Treasurer: Donna L. Hathaway	Fax: 564-2315	564-2161

COUNTY OF PISCATAQUIS-UNORGANIZED TERRITORIES

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 498,654	\$ 498,654	\$
Excise taxes	110,000	127,242	17,242
Intergovernmental revenues:			
Local road assistance	81,792	81,792	
Snowmobile	1,000		(1,000)
Storm damage		7,798	7,798
U.S. Treasury	10,087	29,631	19,544
Interest income	15,000	8,919	(6,081)
Dump recycling	3,000	1,146	(1,854)
Miscellaneous revenues	1,700	290	(1,410)
	<u>721,233</u>	<u>755,472</u>	<u>34,239</u>
EXPENDITURES			
Administration	35,673	35,847	(174)
Fire	53,050	38,903	14,147
Highways	400,320	402,487	(2,167)
Dump	225,800	206,687	19,113
Ambulance	7,500	7,000	500
Cemeteries	5,600	5,326	274
Animal control	1,200	1,496	(296)
Snowmobile trails	2,000	2,000	0
	<u>731,143</u>	<u>699,746</u>	<u>31,397</u>
Excess of revenues over (under) expenditures	(9,910)	55,726	\$ 65,636
OTHER FINANCING SOURCES (USES)			
Operating transfers out	<u>(18,000)</u>	<u>(18,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>(27,910)</u>	37,726	\$ <u>65,636</u>
FUND BALANCE - BEGINNING		<u>105,673</u>	
FUND BALANCE - ENDING		\$ <u>143,399</u>	

SOMERSET COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Somerset:	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Central	289	336	15	32	23	271	177	166	397
Northeast	377	354	11	43	25	278	181	881	2,106
Northwest	8	46	3	6	5	35	29	423	1,011
Seboomook	19	45	0	6	1	38	53	315	753
	693	781	29	87	54	622	440	1,785	4,266

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 2,367.21 square miles
2000 Unorganized Territory Population: 781
Number of Unorganized Territory Townships: 80

County Office

Court Street
Skowhegan 04976

Fax: 858-4707 474-9861

Commissioners

Zane G. Libby (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

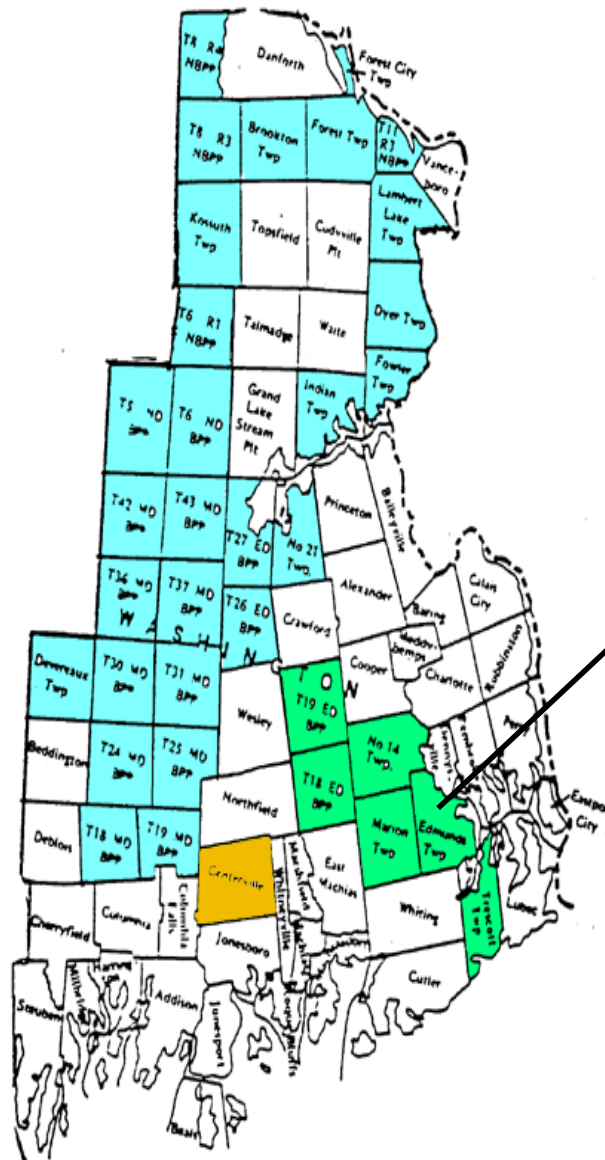
Tracey H. Rotondi (District includes all of the unorganized territory) 654-2167
216 Dore Hille Road
Athens 04912

County Clerk: Robin Poland	Fax: 858-4707	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: Victoria Hatch		474-3322
District Attorney: David Crook, Esq.	Fax: 474-7407	474-2423

**COUNTY OF SOMERSET-UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property taxes	\$ 691,180	691,182	2
Excise taxes	120,000	134,585	14,585
Intergovernmental	1,300	67,874	66,574
Charges for services	5,635	5,734	99
Investment income	15,000	6,591	(8,409)
Miscellaneous	4,150	14,778	10,628
Total Revenues	<u>837,265</u>	<u>920,744</u>	<u>83,479</u>
Expenditures			
Roads and bridges	166,138	170,508	(4,370)
Snow removal	172,931	160,933	11,998
Dumps	154,762	146,367	8,395
Fire protection	69,466	66,031	3,435
Cemeteries	7,500	7,500	0
Ambulance services	6,053	5,428	625
Street lights	4,200	3,411	789
Snowmobile trails	16,650	17,850	(1,200)
Polling places	1,950	732	1,218
Community Bldg - Rockwood	6,001	5,342	659
Moosehead Vacation Sports Assn	6,000	6,000	0
Administration	31,474	28,073	3,401
Humane Society Shelter	1,000	734	266
E911 costs	0	6,178	(6,178)
Contingency	0	11,185	(11,185)
Total Expenditures	<u>644,125</u>	<u>636,272</u>	<u>7,853</u>
 Excess of Revenue Over (Under) Expenditures	 193,140	 284,472	 91,332
 Other Financing Sources (Uses)			
Transfers in			
Transfers (Out)	(193,140)	(259,536)	(66,396)
Net Financing Sources (Uses)	<u>(193,140)</u>	<u>(259,536)</u>	<u>(66,396)</u>
 Excess Revenues & Sources over (Under) Expenditures & Uses	 0	 24,936	 24,936
 Fund Balance, July 1	 <u>106,847</u>	 <u>106,847</u>	 <u>0</u>
 Fund Balance, June 30	 <u>\$ 106,847</u>	 <u>\$ 131,783</u>	 <u>\$ 24,936</u>

WASHINGTON COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



			Children							Estimated
	Population		Prior School	Elementary	Secondary	Adult Voter	Homes		2.39 Home	
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Year Round	Seasonal	Avg. Non-Residents	
Washington:										
East Central*	661	768	41	113	49	578	367	242	578	
North**	496	547	27	70	39	425	268	776	1,855	
Centerville***		26	3	3	0	20	19	5	12	
	1,157	1,341	71	186	88	1,023	654	1,023	2,445	
*Township 14 deorganized in April, 1986 and population added to East Central										
**Township 21 deorganized in April, 1983 and population added to North										
***Centerville deorganized July 1, 2004										

WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 1,107.06 square miles
2000 Unorganized Territory Population: 1,315
Number of Unorganized Territory Townships: 34

County Office

PO Box 297
Machias 04654

Fax: 255-3313 255-3127

Commissioners

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

Winola M. 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: Jill Holmes	Fax: 255-6427	255-8354
Register of Deeds: Sharon D. Strout	Fax: 255-3838	255-6512
Judge of Probate: Lyman L. Holmes	Fax: 255-8636	255-3800
Register of Probate: Carlene Holmes		255-6591
EMA Director: Paul Thompson	Fax: 255-8636	255-3931
District Attorney: Michael E. Povich, Esq.		255-4425
Unorganized Territory Supervisor: Dean Preston	Fax: 255-3572	255-8919

**UNORGANIZED TERRITORY
WASHINGTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
REVENUES			
Property taxes	\$ 336,581	\$ 336,581	\$
Excise taxes	140,000	135,464	(4,536)
Intergovernmental revenues	100,200	105,433	5,233
Moosehorn	20,000	15,470	(4,530)
Interest	0	14,112	14,112
Miscellaneous revenues	13,500	13,087	(413)
TOTAL REVENUES	<u>610,281</u>	<u>620,147</u>	<u>9,866</u>
EXPENDITURES			
Roads and bridges	160,805	160,805	
Snow removal	212,595	212,595	
Rubbish removal	111,207	111,207	
Fire and ambulance	48,653	48,653	
Animal control officer	1,280	1,280	
Cemeteries	3,900	1,216	2,684
Street lights	2,200	2,111	89
Polling places	3,008	2,886	122
Community projects	10,300	10,300	
Shellfish conservation	39,465	39,465	
Administration	31,918	31,521	397
Soil and water	7,200	7,200	
Reserves	37,750	47,369	(9,619)
TOTAL EXPENDITURES	<u>670,281</u>	<u>676,608</u>	<u>(6,327)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(60,000)</u>	<u>(56,461)</u>	<u>3,539</u>
OTHER FINANCING SOURCES (USES)			
Utilization of designated surplus	60,000		60,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>60,000</u>		<u>(60,000)</u>
EXCESS OF REVENUES AND OTHER OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)		(56,461)	(56,461)
FUND BALANCE - JULY 1		<u>594,463</u>	
FUND BALANCE - JUNE 30		<u>\$ 538,002</u>	

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

Annual Financial Report

June 30, 2002

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Annual Financial Report
Year ended June 30, 2002

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Independent Auditor's Report

Certified Public Accountants and Business Consultants

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 (UT) as of and for the year ended June 30, 2002, 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 auditing standards generally accepted in the United States of America 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.

In our opinion, 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, 2002 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in the notes to the financial statements, the State of Maine Unorganized Territory Education and Service Fund adopted the provisions of Governmental Accounting Standards Board Statements No. 34, 36, 37 and 38 as well as GASB Interpretation 6 as of and for the year ended June 30, 2002. This resulted in changes to the UT's method of accounting for certain transactions and a change in the format and content of the financial statements.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2003 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Runyon Kersteen Ouellette

February 11, 2003
South Portland, Maine

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of the State of Maine Unorganized Territory Education and Services Fund (UT), we offer readers of the State of Maine Unorganized Territory Education and Services Fund's financial statements this narrative overview and analysis of the financial activities of the State of Maine Unorganized Territory Education and Services Fund for the fiscal year ended June 30, 2002.

FINANCIAL HIGHLIGHTS

- Governmental assets of the UT exceeded its liabilities by \$8,257,733.
- The General Fund reported a fund balance of \$4,710,082.
- At the end of the fiscal year, the General Fund unreserved fund balance was \$4,422,055.

USING THIS ANNUAL REPORT

The State of Maine Unorganized Territory Education and Services Fund's financial statements are comprised of a series of statements. The *Statement of Net Assets* and the *Statement of Activities* (pages 5 and 6) provide an overview of the government as a whole and its activities. The *Fund Financial Statements* start on page 7. These statements provide a more detailed look at the governmental funds.

THE STATEMENT OF NET ASSETS AND THE STATEMENT OF ACTIVITIES

These statements provide an overview of the government as a whole (similar to private-sector statements). All of the current year's revenues are taken into account regardless of when cash is received.

The Statement of Net Assets provides a picture of the difference between assets and liabilities. Increases or decreases in net assets can show whether the UT is improving or deteriorating. Other factors need to be considered, such as changes in the UT's property tax base to assess the overall health of the UT.

Presented in the statement of Net Assets and the Statement of Activities are:

- Governmental Activities – Most of the UT's basic services are reported here, including the General Government and Education. Property taxes, intergovernmental revenue and user fees finance most of these activities.

REPORTING THE UT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The Fund Financial Statements of the UT, beginning on page 8, show one kind of fund:

- *Governmental Funds* – Most of the UT's basic services are reported in the governmental fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. This fund is reported using an accounting method called *modified accrual accounting*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the UT's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the UT's programs.

THE UT AS A WHOLE

The following information is a condensed version of the Statement of Net Assets. No comparative information is available as this is the first year of the GASB-34 implementation. In future years, comparative information will be provided. Our analysis below focuses on the net assets of the UT's governmental activities.

	<i>Governmental Activities</i>
Current and other assets	\$5,372,483
Capital assets	<u>3,257,651</u>
Total assets	<u>8,630,134</u>
Long-term debt outstanding	-
Other liabilities	<u>372,401</u>
Total liabilities	<u>372,401</u>
Net assets:	
Invested in:	
Capital assets	3,257,651
Unrestricted	<u>5,000,082</u>
Total net assets	<u>8,257,733</u>

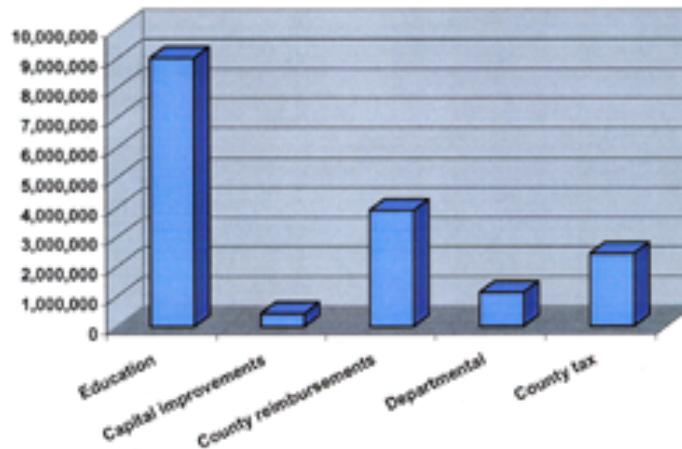
CAPITAL ASSETS

At the end of 2002, the Governmental Activities Fund had invested \$5,469,453 in a broad range of capital assets including school equipment and buildings. The accumulated depreciation for 2002 for assets was \$2,211,802. Thus, resulting is the capital asset investment of \$3,257,651. This years major capital asset additions were \$422,898.

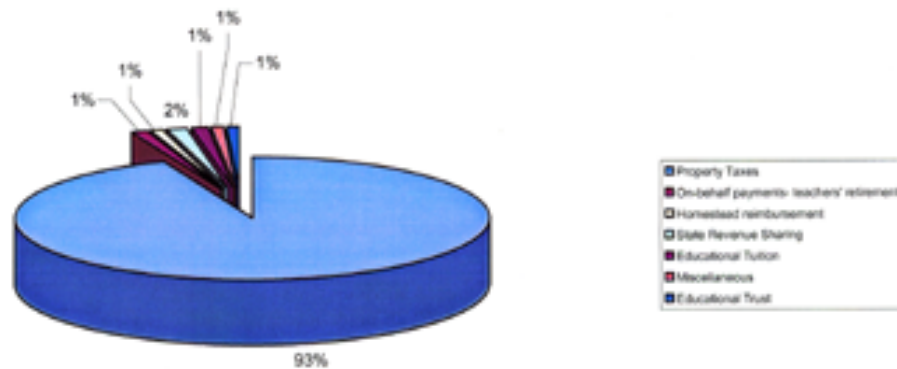
GOVERNMENTAL ACTIVITIES

The total cost of governmental activities this year was \$16,677,025, however, after taking into consideration the program revenues, the ultimate cost to the taxpayer was \$16,207,502 (as shown on the Statement of Activities). Some programs are subsidized through user fees, grants and contributions.

Expenditures - Governmental Activities
For Year Ended June 30, 2002



Revenue by Source - Governmental Activities
For the Year Ended June 30, 2002



GENERAL FUND BUDGETARY HIGHLIGHTS

The UT continues to meet its responsibilities for sound financial management. Actual revenues exceed budgeted revenues by \$451,492. Budgeted expenditures exceeded actual by \$1,513,887.

The bottom line is a fund balance that increased by \$1,124,939 for a total fund balance of \$4,710,082.

Statement 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Net Assets
June 30, 2002

	Governmental Activities
ASSETS	
Receivables:	
Taxes receivable - current year	\$ 237,433
Taxes receivable - prior years	49,038
Tax liens	124,307
Due from State of Maine Treasury	4,961,705
Capital Assets:	
Land, buildings and equipment, net of depreciation	3,257,651
Total assets	8,630,134
LIABILITIES	
Liabilities:	
Accounts payable and payroll withholdings	182,920
Accrued wages	133,120
Accrued compensated absences	56,361
Total liabilities	372,401
NET ASSETS	
Investment in capital assets	3,257,651
Unrestricted:	
Undesignated	5,000,082
Total net assets	\$ 8,257,733

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Activities
For the Year Ended June 30, 2002

Functions/Programs	Expenses	Program Revenues		Net (expense) revenue and changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Departmental	\$ 1,129,630	-	-	(1,129,630)
County reimbursements for services	3,908,931	-	-	(3,908,931)
Education	9,202,420	164,431	305,092	(8,732,897)
Unclassified	2,436,044	-	-	(2,436,044)
Total	\$ 16,677,025	164,431	305,092	(16,207,502)
General revenues:				
Property taxes				16,938,404
Grants and contributions not restricted to specific programs:				
State Revenue Sharing				287,944
Homestead revenue				145,409
Miscellaneous revenues				226,879
Total general revenues and transfers				17,598,636
			Change in net assets	1,391,134
			Net assets - beginning	6,866,599
			Net assets - ending	8,257,733

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Balance Sheet
Governmental Funds - General
June 30, 2002

	Total Governmental Funds - General
ASSETS	
Receivables:	
Taxes receivable - current year	\$ 237,433
Taxes receivable - prior years	49,038
Tax liens	124,307
Due from State of Maine Treasury	4,961,705
Total assets	\$ 5,372,483
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable and payroll withholdings	182,920
Accrued wages	133,120
Accrued compensated absences	56,361
Deferred tax revenue	290,000
Total liabilities	662,401
Fund balances:	
Reserved:	
Encumbrances	288,027
Unreserved:	
Undesignated	4,422,055
Total fund equity	4,710,082
Total liabilities and fund equity	\$ 5,372,483

See accompanying notes to financial statements.

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, 2002

	2002		Variance
	Budget (original and final)	Actual	positive (negative)
Revenues:			
Taxes:			
Property taxes	\$ 16,718,167	16,936,604	218,437
Change in deferred property taxes	-	(17,000)	(17,000)
Interest and costs on taxes	-	1,800	1,800
Total taxes	16,718,167	16,921,404	203,237
Intergovernmental:			
On-behalf payments - teachers retirement	190,000	179,366	(10,634)
Homestead reimbursement	100,000	145,409	45,409
State Revenue Sharing	210,000	287,944	77,944
Total intergovernmental	500,000	612,719	112,719
Charges for services:			
Educational tuition	220,000	164,431	(55,569)
Total charges for services	220,000	164,431	(55,569)
Other:			
Miscellaneous	51,500	226,879	175,379
Education-trust	110,000	125,726	15,726
Total other	161,500	352,605	191,105
Total revenues	17,599,667	18,051,159	451,492
Expenditures:			
Current:			
Education:			
General operations	6,318,171	5,724,198	593,973
Salaries and benefits	3,153,615	2,505,674	647,941
Professional services	454,666	383,432	71,234
Travel expenses	50,127	44,612	5,515
Vehicle operation	153,000	107,300	45,700
Utility services	54,765	75,968	(21,203)
Rents	2,500	24,187	(21,687)
Repairs	60,000	40,166	19,834
Insurance	15,565	15,244	321
Fuel	47,048	24,490	22,558
Supplies	95,000	79,560	15,440
Capital improvements - general	176,000	422,899	(246,899)
Other	142,421	3,885	138,536
Total education	10,722,878	9,451,615	1,271,263

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

	2002		
	Budget (original and final)	Actual	Variance positive (negative)
Expenditures, continued:			
Current, continued:			
County reimbursements for services:			
Aroostook	\$ 592,930	592,930	-
Franklin	683,330	683,330	-
Hancock	64,888	64,888	-
Kennebec	7,035	7,035	-
Oxford	322,768	322,768	-
Penobscot	711,564	711,564	-
Piscataquis	498,654	498,654	-
Somerset	691,182	691,182	-
Washington	336,580	336,580	-
Total county reimbursements for services	3,908,931	3,908,931	-
Departmental:			
Fiscal administrator	108,207	135,714	(27,507)
Assessments	552,374	589,500	(37,126)
Assessments - valuation system	12,500	12,500	-
Forest fire service	150,000	159,632	(9,632)
General assistance	76,610	46,632	29,978
Passamaquoddy	9,500	7,582	1,918
Land Use Regulation Commission	189,844	178,070	11,774
Total departmental	1,099,035	1,129,630	(30,595)
Unclassified:			
County tax	2,436,044	2,436,044	-
Overlay	273,219	-	273,219
Total unclassified	2,709,263	2,436,044	273,219
Total expenditures	18,440,107	16,926,220	1,513,887
Excess (deficiency) of revenues over (under) expenditures	(840,440)	1,124,939	1,965,379
Other financing sources:			
Subsequent appropriation - Passamaquoddy	9,500	-	(9,500)
Budgeted use of surplus - cost component	830,940	-	(830,940)
Total other financing sources	840,440	-	(840,440)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	1,124,939	1,124,939
Fund balance, beginning of year		3,585,143	
Fund balance, end of year	\$	4,710,082	

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget and Actual
to the Statement of Activities
For the year ended June 30, 2002

Net change in fund balances- total governmental funds (from Statement 4)	\$	1,124,939
--	----	-----------

Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense, with the exception of infrastructure which is recorded at historical cost and not depreciated as the Modified Approach is being used:

New capital additions		422,899
Depreciation expense		(173,704)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Deferred tax revenues		17,000
-----------------------	--	--------

Change in net assets of governmental activities (see Statement 2)	\$	1,391,134
---	----	-----------

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2003

		Agency Fund
ASSETS		
Due from State of Maine Treasury	\$	243,000
Total assets		243,000
LIABILITIES AND FUND BALANCES		
Due to other government agencies		243,000
Total liabilities	\$	243,000

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 accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies:

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 government-wide financial statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being 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.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the UT. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by property taxes and intergovernmental revenues, are reported separately.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The UT has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The UT has one governmental fund, the General Fund, which is shown as a major fund.

Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the UT and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The UT reports the following major governmental fund:

The General Fund is the UT's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the UT reports the following fund type:

An agency fund is a fiduciary fund type. This fund accounts for all excise taxes that the UT collects on behalf of counties in Maine.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The UT has elected not to follow subsequent private-sector guidance.

Assets, Liabilities and Equity

Due to/from the State of Maine – Transactions between the UT and the State of Maine that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from the State.

Capital Assets – Capital assets, which include property, plant and equipment, are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the UT as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The cost of normal repairs and maintenance that do add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government is depreciated using the straight line method over the assets estimated useful lives ranging from two to fifty years.

The UT does not own the infrastructure located within its boundaries. All infrastructure is owned by the State of Maine and would be reported in the government-wide financial statements.

Vacation Leave – Under terms of personnel policies, vacation time is granted in varying amounts according to length of service and is accrued ratably over the year. Regular part-time employees receive vacation time on a pro-rated basis. Accumulated vacation time has been recorded in the General Fund.

Fund Equity – In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

Use of Estimates – Preparation of the UT's financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Comparative data/reclassifications – Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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 statewide budget which includes the statewide 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 de-appropriations to the various departments during the year.

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

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 the general fund. 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, 2002 fund balance reservations for outstanding encumbrances amounted to \$288,027.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2002, expenditures exceeded appropriations in the following departments:

Fiscal Administrator	\$27,507
Assessments	37,126
Forest Fire Service	9,632

These over expenditures lapsed to fund balance at year end. 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 UT 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 would have existed for the Fiscal Administrator line. With respect to Land Use Regulation Commission, state law requires that the UT fund 10% of Land Use Regulation Commission total appropriations. This amount is not known at the time the municipal cost component is set.

PROPERTY TAX

Property taxes for the current year were committed in July 2002 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 9% 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, 2002, 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 \$273,219 for the year ended June 30, 2002. 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.

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

PROPERTY TAX, CONTINUED

The following summarizes the 2002 levy:

	Assessed value	Tax rate	Commitment
Aroostook	\$ 374,049,208	.00856	3,201,861
Franklin	114,990,735	.01273	1,463,832
Hancock	91,387,178	.00674	615,950
Kennebec	\$2,308,123	.00999	23,058
Knox	6,295,110	.00717	45,136
Lincoln	4,941,406	.00691	34,145
Oxford	107,964,999	.00958	1,034,305
Penobscot	162,778,668	.01107	1,801,960
Piscataquis	399,145,149	.00880	3,512,477
Somerset	383,288,076	.00887	3,399,765
Waldo	503,290	.00730	3,674
Washington	162,355,095	.00920	1,493,667
			16,629,830
Supplemental taxes assessed			493,697
			17,123,527
Less: Homestead reimbursement			145,409
Collections and abatements			16,740,685
Balance at June 30, 2002			\$ 237,433
Comprised of:			
Personal property taxes			\$ 30,166
Real estate taxes			207,267
Balance			\$237,433
Due date			10/1/02
Interest rate on delinquent taxes			9%
Percent of collection			98%

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'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. Effective October 1, 1999 a member who is in service at that date is eligible to receive benefits at normal retirement age after five or more years of creditable service. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age.

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

PENSIONS, CONTINUED

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.

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%.

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.

Funding Policy

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level percentage 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 over a closed 25-year period from June 30, 1998.

The State of Maine is required to remit 25% of its budgetary surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for state employees and teachers.

Significant actuarial assumptions used to compute the contribution requirements are the same as those used to compute the standardized measure of the pension obligation.

The actuarially determined contribution rates in effect for 2002 participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	14.81-43.90%
<u>Teachers:</u>	
Employees	7.65%
Employer	18.34%

Annual Pension Cost and Net Pension Obligation - The UT's employer's annual pension cost and net pension obligation to the System for the current year is not calculated separately but is calculated as part of the State of Maine's overall plan, and information on the pension cost and obligation can be found in the State of Maine Single Audit report.

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

FIXED ASSETS

The following is a summary of changes in Fixed Assets during the fiscal year:

	Balance June 30, 2001	Additions	Deletions	Balance June 30, 2002
Capital assets, not being depreciated:				
Land	\$ 26,125	-	-	\$26,125
Capital assets, being depreciated:				
Building and building Improvements	4,687,723	329,048	-	5,016,771
Vehicles and equipment	332,707	93,850	-	426,557
Total capital assets being depreciated	5,020,430	422,898	-	5,443,328
Less accumulated depreciation for:	2,038,099	173,703	-	2,211,802
Totals	\$ 3,008,456	249,195	-	3,257,651

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, 2002. 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 affected 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.

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2002:

Aroostook	\$ 491,140
Franklin	141,277
Hancock	44,554
Kennebec	2,870
Knox	8,915
Lincoln	5,706
Oxford	90,067
Penobscot	173,550
Piscataquis	717,332
Somerset	523,740
Waldo	780
Washington	236,113
Total	\$ 2,436,044

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

OTHER EMPLOYEE BENEFITS

A. Post-retirement 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. Specifically excluded are members of the Maine Teachers Association. Effective January 1, 1999 the State pays 30% 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. Post-retirement 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.

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.

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