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Unorganized Territory Fiscal Year 2010 Annual Report

Maine State Auditor's Office

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UNORGANIZED TERRITORY

FISCAL YEAR 2010 ANNUAL REPORT



Photo by Diane Steward

*An old school bell, now quiet on the State House lawn, stands
“...to remind us of the past, when school bells
such as this were an important part of school and community life.”*

*The bell faces the State Library at the south entrance to the State House.
In 1964, the bell was taken from the Brookton Grammar School
and given to the State when that school was demolished.*

*The inscription reads,
“...it called students to rural school in Washington county for 124 years.”*

*The bell was dedicated in 1964 as a testament to
the State’s seven schools in the unorganized territories.
The foundation and inscription were paid for
by the Maine Teachers Association.*

UNORGANIZED TERRITORY

Phone Assistance

State Offices:

Department of Audit, **Fiscal Administrator**-The Fiscal Administrator is responsible for the review, analysis and investigation of the **budgets and expenditures** of all county and State agencies requesting funds from the unorganized territory. **Contact:** Fiscal Administrator of the Unorganized Territory, 624-6250.

Department of Education, **School Operations**-This Department is responsible for **education and related services** for students residing in the unorganized territory. **Contact:** Division of State Schools, 624-6892.

Maine Revenue Service, **Property Tax**-This Department is responsible for the assessment and collection of all **property taxes** in the unorganized territory. **Contact:** Property Tax Division, 287-4785.

Department of Conservation, **Land Use Regulation Commission (LURC)**-Serves as the **planning and zoning board** for the unorganized territory. **Contact:** Land Use Regulation Commission (LURC), 287-2631.

Department of Conservation, **Forest Protection Division**-This Department is responsible for **forest fire prevention**, detection, suppression, planning and maintenance of forest fire equipment. **Contact:** Forest Fire Control Division, 287-4990.

Department of Health and Human Services, **General Assistance**-This Department contracts with surrounding municipalities or agents to provide **emergency assistance** for basic necessities including food, clothing, shelter, fuel, electricity, non-elective medical services, non-prescription drugs, telephone service, etc. **Contact:** General Assistance, 287-3457.

Department of Health and Human Services, **Bureau of Health, Division of Health Engineering**-Arranges for **plumbing inspectors** for the unorganized territory, 287-5672.

Counties: Each county is authorized to contract for road and bridge maintenance and repair, snow removal, structural fire protection, solid waste disposal, polling places, animal control, and E-911 address designations for the unorganized territory within their borders.

<u>County Offices:</u>	<u>Address</u>	<u>County Seat</u>	<u>Telephone</u>
Aroostook County	144 Sweden St., Suite 1	Caribou	493-3318
Franklin County	140 Main St.	Farmington	778-6614
Hancock County	50 State St., Suite 7	Ellsworth	667-9542
Kennebec County	125 State St.	Augusta	622-0971
Knox County	62 Union St.	Rockland	594-0420
Lincoln County	32 High St., PO Box 249	Wiscasset	882-6311
Oxford County	26 Western Ave., PO Box 179	South Paris	743-6359
Penobscot County	97 Hammond St.	Bangor	942-8535
Piscataquis County	159 E. Main St.	Dover-Foxcroft	564-2161
Sagadahoc County	752 High Street	Bath	443-8200
Somerset County	41 Court St.	Skowhegan	474-9861
Waldo County	39-B Spring St.	Belfast	338-3282
Washington County	85 Court St., PO Box 297	Machias	255-3127



**STATE OF MAINE
DEPARTMENT OF AUDIT**

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NERIA R. DOUGLASS, JD, CIA
STATE AUDITOR

DIANE C. STEWARD
FISCAL ADMINISTRATOR
UNORGANIZED TERRITORY DIVISION

October 2011

Greetings to the Taxpayers of the Unorganized Territory (UT):

I am pleased to present the Unorganized Territory Annual Report for Fiscal Year 2010. It serves as the Unorganized Territory's "town report" and has within it information on the fiscal state of the UT, as well as a section entitled "Current Information" that includes updated contact information and bullet points on some of the new laws passed this year. Please keep in mind that, for statutory purposes, the UT is often considered a municipality, so while a law may reference "municipality", it may also apply to the Unorganized Territory.

When paying your excise taxes, it is important that you use the agent that has been designated for your area (listed in the report) or go to one of the State of Maine Motor Vehicle branch offices. Also, be sure to use the correct legal residence code on your registration. This ensures that the excise taxes you pay are directed to your county's Unorganized Territory Fund which will reduce your tax assessment.

The Commissioner of Education made the decision to close the Patrick Therriault School in Sinclair (Aroostook County) at the end of the 2010-2011 school year. The Legislature subsequently authorized the sale of both that and the Rockwood School (Somerset County). The Benedicta School (Penobscot County) was recently sold, with proceeds going to the Unorganized Territory Education and Services Fund. These monies are also used to reduce your taxes.

Effective November 1, 2011, I will retire as Fiscal Administrator of the Unorganized Territory. While my time here has been relatively short, I have gained an even greater appreciation for rural Maine, her land and her people. Should you require assistance before a new Fiscal Administrator is named, please call 624-6250. The State Auditor, Neria, Douglass, can also be reached at that number or you may email her at neria.r.douglass@maine.gov or write her at the above address.

It has been an honor to serve you. May you enjoy much happiness, good health and prosperity in future years.

Very best regards,

A handwritten signature in blue ink, reading "Diane C. Steward".

Diane C. Steward, Fiscal Administrator
Unorganized Territory Division

UNORGANIZED TERRITORY ANNUAL REPORT

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GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,290,212 acres of land, of which:
 - 7,531,333 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and,
 - 1,128,156 acres are exempt from property tax.
- There are 420 townships, with a full-time resident population of 7902 people. In addition, the 2010 census estimated that there are 11,068 seasonal structures within the unorganized territory, housing approximately 26,895 non-residents.
- There are 75 offshore islands with only one of these islands having a full-time population of four people.
- There are approximately 415 miles of summer roads and 518 miles of winter roads to maintain.
- There is unorganized territory located within thirteen of the sixteen counties in the State of Maine. However, municipal type services are required in only nine of these counties.
- In FY10 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$6 million. Education, tax-assessing, planning and zoning, general assistance, forest fire protection, and fiscal administrative services were provided at the state level at an annual cost to the unorganized territory taxpayers of approximately \$13.2 million. In addition, the unorganized territory taxpayers paid approximately \$4.6 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 State agencies that provide services to the unorganized territory. The General Fund appropriations are then 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 expenditure. 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. The General Fund does not, thus, finance any services provided to the unorganized territory.

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

Department of Administrative and Financial Services, Revenue Services, Property Tax Division – Responsible for the assessment and collection of property taxes for the 420 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

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 a complete and accurate 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 – which, in turn pay for the services provided to the residents of the UT's; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory (primarily provides information to the legislative committees); publishes and distributes an annual financial report to interested taxpayers, legislators and county commissioners; and is a member of the Commission on Municipal Deorganization. Four Commission members, all State officials, on an annual basis elect from among themselves, a chairman. (30-A MRSA §7206(3))

State Services (cont'd)

Department of Conservation, Maine Forest Service, Forest Protection 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.

Department of Conservation, Land Use Regulation Commission (LURC) – 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.

Department of Education, Division of State Schools – Serves as the administrative unit responsible for education and related services for the 1045 students residing in the unorganized territory during the 2009-2010 school year. Of these 1045 students, 915 were tuitioned to local school units and 130 students attended the State schools located in the unorganized territory.

Department of Health and Human Services, Bureau of Family Independence, General Assistance Program – Designates and oversees agents who provide general assistance to the unorganized territory citizens.

COUNTY SERVICES

County services such as: road and bridge maintenance and repair, snow removal, structural fire protection, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted 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 Property Tax Division within the Department of Administrative and Financial Services, Revenue 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 services 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.

CURRENT INFORMATION

FIRST REGULAR SESSION OF THE 125th LEGISLATURE
Legislation that passed with an impact on the unorganized territory

Public Law 2011, Chapter 100

An Act To Regulate the Keeping of Wolf Hybrids –
Emergency – (effective May 19, 2011)

- Prohibits keeping wolf hybrids unless holding a permit issued by the Maine Department of Inland Fisheries and Wildlife (IF&W) for keeping wildlife in captivity or unless hybrids are kept as pets and are licensed;
- A licensed animal shelter functioning as a wolf hybrid refuge in Maine may continue to accept wolf hybrids from within the State until July 1, 2012. To possess wildlife, a facility must obtain a permit from the Department of IF&W by December 31, 2012.
- An owner of a wolf hybrid must, within 30 days, notify the Department of IF&W of the death of the animal; similarly, an owner has 10 days in which to notify the Department that a transfer of ownership has taken place.
- Wolf hybrids held at a shelter and not claimed within 6 days may transfer to either a person(s) holding a permit to possess wildlife in captivity or by a person(s) operating a licensed animal refuge outside the State; if neither occurs, after 8 days the animal may be euthanized;
- The Commissioner of IF&W will adopt rules regulating importation and possession of wolf hybrids and must establish confinement standards so as to protect the public;
- Amends the definition of "dog" to distinguish between dogs and wolf hybrids, but still includes wolf hybrids in the definition of "dog" in other areas of statute.
- For further information, contact State Veterinarian, Don Hoenig, VMD, at (207) 287-7615 or by email at Donald.E.Hoenig@maine.gov.

Note: Title 7, §3907 – 30. Definition: "Wolf hybrid" means a mammal that is the offspring of the reproduction between a species of wild canid or wild canid hybrid and a domestic dog or wild canid hybrid. "Wolf hybrid" includes a mammal that is represented by its owner to be a wolf hybrid, coyote hybrid, coydog or any other kind of wild canid hybrid.

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Private & Special Law 2011 Chapter 2

***An Act To Change the Name of Township 3, Range 9, NWP, to Cedar Lake Township***

EMERGENCY (effective March 31, 2011)

- Authorizes Penobscot County Commissioners to seek approval from the residents of Township 3, Range 9, NWP, to rename the township Cedar Lake Township.

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Public Law 2011 Chapter 18

***An Act Regarding Repeated Animal Trespass***

EMERGENCY (effective April 1, 2011)

- Animal trespass defined: An animal found to be trespassing 5 or more days within a 30-day period or 3 or more days within a 7-day period.
- Authorizes designated employees of the Department of Agriculture, Food and Rural Resources to respond to complaints of animal trespass;
- Expands violations of the animal trespass laws to include failure to remove an animal immediately if private or public property is threatened;

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Public Law 2011, Chapter 225

***An Act To Eliminate Certain Restrictions on the Installation of Chimneys and Equipment***

- Retains provisions in state law (Title 32, section 18107) governing continued use of an existing connection of a solid fuel burning appliance (e.g. wood stove or pellet stove) to a chimney flue to which another appliance burning oil or solid fuel is connected for any chimney existing and in use prior to February 2, 1998 as long as sufficient draft is available for each appliance, the chimney is lined and structurally intact & a carbon monoxide detector is installed in the building near a bedroom. Two additional requirements for chimneys existing and in use on or after February 2, 1998 are added: 1) the appliance must be listed by Underwriters Laboratories or by an independent, nationally recognized testing laboratory or other testing laboratory approved by the Maine Fuel Board and 2) that the solid fuel burning appliance is installed in accordance with the manufacturer's installation specifications. This amendment allows installers to install appliances in accordance with these changes. For more information, contact the Maine Fuel Board at 624-8603.

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Public Law 2011 Chapter 332

***An Act To Revise Notification Requirements for Pesticide Application***

- Repeals laws governing the development and maintenance of a citizen's registry of properties used to notify residents, lessees and property owners of registered properties in advance of the outdoor application of pesticides using aircraft or air-carrier equipment. It directs the Department of Agriculture, Food and Rural Resources, Board of Pesticides Control to amend its rules governing the process for requesting notification of outdoor applications of pesticides to establish a distance from an aerial application of pesticides within which a person is entitled to receive notification of the application. It must further specify that an owner, lessee or other legal occupant of a sensitive area receive notification of aerial applications of pesticides made within 1,000 feet of the sensitive area.

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Resolve 2011, Chapter 54

***Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory***

- Annual Legislation that authorizes the State Tax Assessor to auction off tax lien real estate in the Unorganized Territory.

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Public Law 2011, Chapter 102

***An Act To Clarify the Use of Tax Increment Financing Funds for Recreational Development***

- Amends the laws regarding municipal development districts to clarify that once the Department of Economic and Community Development has determined that new or existing recreational trails within a municipality have significant potential to promote economic development, the project costs for planning, design, construction, maintenance, grooming and improvements with respect to the trails, which may include bridges that are part of the trail corridor, are authorized for multiple projects or project phases related to the trails.

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Public Law 2011, Chapter 129

***An Act To Allow a Portion of Snowmobile Registration Fees To Be Used for the Repair of Trail-grooming Equipment***

- Resident fee - \$40
- Non-resident fees: 3-consecutive-days - \$43; Seasonal - \$88;
- Non-resident 10-consecutive-day fee removed;
- \$5 of each registration fee goes to a fund administered by Bureau of Parks and Lands and is used to assist entities with snowmobile trail grooming contracts to purchase and repair or overhaul trail-grooming equipment.

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Public Law 2011, Chapter 462

An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax

- Limits the period of the supplemental assessment under the commercial forestry excise tax to the prior 3 years if the landowner signs an affidavit stating that the landowner was unaware of the requirement to file a return and that penalties and interest must be waived or abated if the tax is paid within 30 days after receipt of the notice of supplemental assessment. These provisions apply to property tax years beginning on or after April 1, 2011.

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Resolve 2011, Chapter 72

***Resolve, To Authorize the Exchange of Interest in Certain Lands Owned by the State***

- Authorizes the Director of the Bureau of Parks and Lands within the Department of Conservation to convey access rights by easement to owners of land managed by Pingree Associates, Inc., in connection with land in Township 5, Range 2, also known as Lincoln Plantation; Township 4, Range 2, also known as Adamstown Township; Township 4, Range 1, also known as Richardsontown Township; and Township C, all in Oxford County.

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Resolve 2011, Chapter 86

Resolve, Directing the Department of Administrative and Financial Services, Bureau of Revenue Services To Review the Farm and Open Space Tax Law

- Requires the Department of Administrative and Financial Services, Bureau of Revenue Services to work with guidance from the Department of Agriculture, Food and Rural Resources to evaluate land used for agricultural activities enrolled in the farm and open space tax law and to consider land within the footprint of agriculture-related buildings. It requires the bureau's review to consider the method for the valuation of such lands under a current use valuation methodology and an assessment of the thresholds for acreage and income that allows farmland to be assessed at current use. It requires the bureau to invite the participation of representatives from municipalities and a statewide farming association. The bureau is also required to submit a report with recommendations and suggested legislation to the Joint Standing Committee on Taxation and the Joint Standing Committee on Agriculture, Conservation and Forestry and authorizes the Joint Standing Committee on Taxation to submit a bill pertaining to the recommendations of the report to the Second Regular Session of the 125th Legislature (2012).

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Resolve 2011, Chapter 93

Resolve, To Clarify the Expectation for the 2012 Assessment of Progress on Meeting Wind Energy Development Goals

- Outlines information the Joint Standing Committee on Energy, Utilities and Technology expects to receive in 2012 as part of the Governor's Office of Energy Independence and Security's annual assessment of progress on meeting the wind energy development goals and authorizes the committee to submit a bill to the Second Regular Session of the 125th Legislature (2012) following the receipt and review of the assessment; also requires the Department of Health and Human Services, Maine Center for Disease Control and Prevention to conduct an analysis of the research on health effects from wind turbines, including effects from noise.

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Public Law 2011, Chapter 235

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2011-12

EMERGENCY (effective June 6, 2011)

- Annual tax levying legislation authorizing Maine Revenue Services to raise and collect taxes in the Unorganized Territory. These taxes cover costs associated with providing municipal-like services in the Unorganized Territory.

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Resolve 2011, Chapter 13

Resolve, To Reform the Land Use and Planning Authority in the Unorganized Territory

- Establishes a 13-member Commission on Reform of the Governance of the Land Use Planning Commission (LURC) in the Unorganized Territory. The Commission is charged with ensuring uniform standards across the unorganized territory for forest management and timber activities, wildlife habitat protection and recommendation on the role of state agencies and county government and opportunities for increased self-determination in land use planning in the Unorganized Territory. The Commission is required to meet with the Joint Standing Committee on Agriculture, Conservation and Forestry no later than October 28, 2011 to provide an update on its progress and to issue a final report no later than January 4, 2012. The Committee on Agriculture, Conservation and Forestry is authorized to submit a bill to the Second Regular Session of the 125th Legislature (2012).

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Resolve 2011, Chapter 70

Resolve, Authorizing the Commissioner of Administrative and Financial Services To Sell or Lease the Interests of the State in Certain Real Property Located in Rockwood and Sinclair in the Unorganized Territory and To Extend the Dates To Sell Real Property in Bangor, Augusta, Skowhegan, Frenchville and Hallowell

- Authorizes the State to sell or lease specific land and buildings in the Unorganized Territory (UT) that are no longer necessary to the Department of Education and directs the proceeds of any sale and lease to the Unorganized Territory Education and Services Fund.

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MUNICIPAL COST COMPONENTS
FIVE YEAR COMPARISON

	<u>2007-2008</u>	<u>2008-2009</u>	<u>Increase (-)Decrease</u>	<u>2009-2010</u>	<u>Increase (-)Decrease</u>	<u>2010-2011</u>	<u>Increase (-)Decrease</u>	<u>2011-2012</u>	<u>Increase (-)Decrease</u>
State Agencies									
Fiscal Administrator	192,820	198,294	2.84%	206,711	4.24%	198,691	-3.88%	201,875	1.60%
Education	12,207,321	11,883,253	-2.65%	13,857,261	16.61%	12,529,594	-9.58%	12,229,974	-2.39%
Forest Fire Protection	160,000	160,000	0.00%	160,000	0.00%	93,916	-58.70%	95,385	1.56%
Human Services - General Assistance	66,000	62,000	-6.06%	59,000	-4.84%	58,000	-1.69%	58,000	0.00%
Property Tax Assessment - Operations	766,871	799,852	4.30%	824,349	3.06%	788,218	-4.38%	837,923	6.31%
Maine Land Use Regulation Commission - Operations	364,286	404,589	11.06%	487,977	20.61%	525,931	7.78%	534,156	1.56%
Total State Agencies	13,757,298	13,507,988	-1.81%	15,595,298	15.45%	14,194,350	-8.98%	13,957,313	-1.67%
Less Deductions									
General	-3,740,000	-3,440,000	-8.02%	-415,000	-87.94%	-318,640	-23.22%	-2,371,000	644.10%
Educational	-555,000	-555,000	0.00%	-535,000	-3.60%	-566,000	5.79%	-474,362	-16.19%
TOTAL DEDUCTIONS	-4,295,000	-3,995,000	-6.98%	-950,000	-76.22%	-884,640	-6.88%	-2,845,362	221.64%
Total State Agencies	9,462,298	9,512,988	0.54%	14,645,298	53.95%	13,309,710	-9.12%	11,111,951	-16.51%
County Services									
Aroostook	799,476	822,656	2.90%	885,417	7.63%	933,290	5.41%	953,164	2.13%
Franklin	604,808	653,984	8.13%	564,825	-13.63%	600,521	6.32%	806,073	34.23%
Hancock	194,341	164,925	-15.14%	154,505	-6.32%	158,542	2.61%	155,005	-2.23%
Kennebec	306	881	187.91%	872	-1.02%	933	7.00%	4,125	342.12%
Oxford	441,047	459,128	4.10%	480,525	4.66%	494,827	2.98%	762,168	54.03%
Penobscot	832,068	857,695	3.08%	885,380	3.23%	904,838	2.20%	931,781	2.98%
Piscataquis	901,537	1,145,517	27.06%	1,389,350	21.29%	1,033,573	-25.61%	966,856	-6.45%
Somerset	840,005	864,474	2.91%	888,306	2.76%	911,530	2.61%	1,140,379	25.11%
Washington	711,759	686,371	-3.57%	762,597	11.11%	782,970	2.67%	808,442	3.25%
Total County Services	5,325,347	5,655,631	6.20%	6,011,777	6.30%	5,821,024	-3.17%	6,527,993	12.15%
TOTAL REQUIREMENT	14,787,645	15,168,619	2.58%	20,657,075	36.18%	19,130,734	-7.39%	17,639,944	-7.79%

UNORGANIZED TERRITORY MILL RATE ANALYSIS

County	FY00	FY01	FY02	FY03	FY04	FY05	FY06	*FY07	FY08	FY09	**FY10	FY11	FY12
Aroostook	0.00707	0.00820	0.00856	0.00788	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00741	0.00658
Franklin	0.00958	0.01262	0.01273	0.01126	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00732	0.00720
Hancock	0.00595	0.00663	0.00674	0.00673	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00592	0.00500
Kennebec	0.00835	0.01171	0.00999	0.00809	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00607	0.00560
Knox	0.00575	0.00681	0.00717	0.00638	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00556	0.00481
Lincoln	0.00554	0.00655	0.00691	0.00638	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00571	0.00503
Oxford	0.00762	0.00918	0.00958	0.00890	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00785	0.00818
Penobscot	0.00962	0.01066	0.01107	0.01061	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.00959	0.00866
Piscataquis	0.00702	0.00813	0.00880	0.00797	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00791	0.00703
Somerset	0.00717	0.00873	0.00887	0.00825	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00868	0.00856
Waldo	0.00580	0.00666	0.00730	0.00676	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00629	0.00559
Washington	0.00936	0.00906	0.00920	0.00939	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00865	0.00812
State Level Services Mill Rate	0.00452	0.00541	0.00553	0.004815	0.004409	0.004399	0.004578	0.003952	0.00353	0.003392	0.005151	0.004424	0.003599
*Revaluations													
**First year of windmill TIFs in Franklin and Washington Counties													

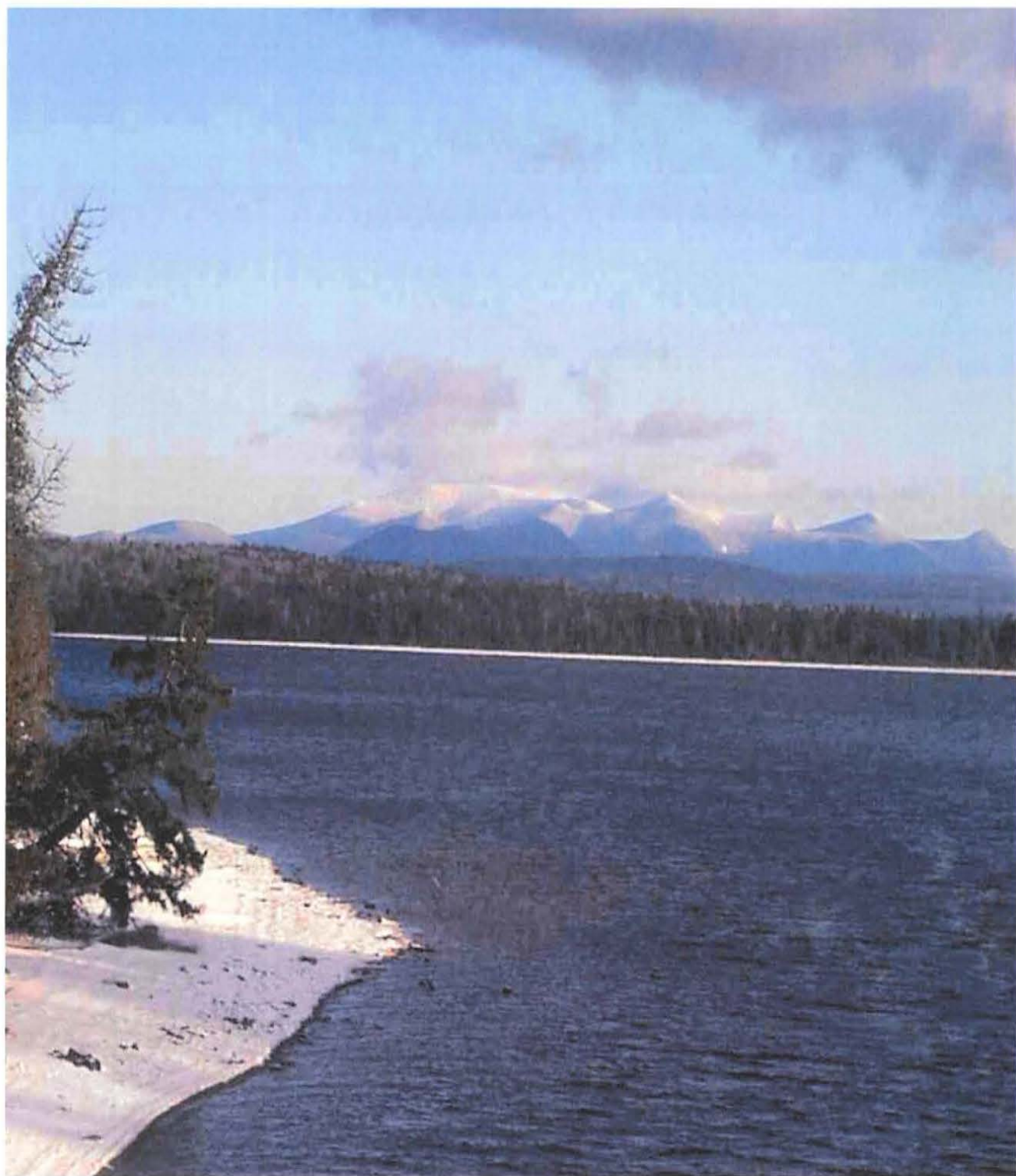
**UNORGANIZED TERRITORY COUNTY TOTALS
FISCAL YEAR 2012**

REAL ESTATE

<u>COUNTY</u>		<u>VALUATION</u>		<u>TAX RATE</u>		<u>TAX</u>
Aroostook	\$	530,390,960		0.00658	\$	3,489,973
Franklin		310,872,276		0.00720		2,238,280
Hancock		189,792,880		0.00500		948,964
Kennebec		3,688,438		0.00560		20,655
Knox		15,588,119		0.00481		74,979
Lincoln		12,434,250		0.00503		62,544
Oxford		214,934,467		0.00818		1,758,164
Penobscot		253,786,671		0.00866		2,197,793
Piscataquis		592,782,017		0.00703		4,167,258
Somerset		641,814,888		0.00856		5,493,935
Waldo		1,570,580		0.00559		8,780
Washington		293,193,989		0.00812		2,380,735
TOTAL	\$	3,060,849,535			\$	22,842,060

PERSONAL PROPERTY

<u>COUNTY</u>		<u>VALUATION</u>		<u>TAX RATE</u>		<u>TAX</u>
Aroostook	\$	5,232,125		0.00658	\$	34,427
Franklin		1,017,330		0.00720		7,325
Hancock		325,400		0.00500		1,627
Kennebec		176,700		0.00560		990
Knox		19,000		0.00481		91
Lincoln		50,000		0.00503		252
Oxford		642,930		0.00818		5,259
Penobscot		1,643,813		0.00866		14,235
Piscataquis		1,627,258		0.00703		11,440
Somerset		13,255,144		0.00856		113,464
Waldo		90,000		0.00559		503
Washington		2,882,615		0.00812		23,407
TOTAL		26,962,315				213,020
		Total Valuations				3,087,811,850
		Total Taxes				23,055,080



**BAXTER STATE PARK FROM THE CHAMBERLAIN THOROUGHFARE BRIDGE
T6 R11 WELS, PISCATAQUIS COUNTY**

- FROM THE BAXTER STATE PARK PHOTO FILES

STATE SERVICES

ANIMAL WELFARE IN THE UNORGANIZED TERRITORY

CONTACT: Liam Hughes, Director
Maine Department of Agriculture
Food and Rural Resources
Animal Welfare Program
AMHI Complex, Deering Building
90 Blossom Lane
28 State House Station
Augusta, ME 04333-0028
Phone - (207) 287-3846

The purpose of the Animal Welfare Program is to insure humane and proper treatment of animals by developing, implementing and administering a comprehensive program that upholds the animal welfare laws of Maine through communication, education and enforcement. The program staff currently includes five full time state humane agents, one intermittent humane agent, a full time veterinarian and a program director that are responsible for investigating animal cruelty, abuse or neglect complaints, the training of animal control officers and the inspections and licensing of boarding kennels, breeding kennels, animal shelters, pet shops, and research facilities. In addition, a program clerk who can be reached to file an animal welfare complaint at 287-3846 or toll free at 1-877-269-9200 staffs the program.

The e-mail address for the program is animal.welfare@maine.gov. Complaints received on the Internet must contain the complainants name, address and phone number, as well as a description of the complaint, the location and name of the individual (if known) involved in the filing of the complaint.

Dog Licensing: *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.*

To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered, you must show proof from a veterinarian to receive the lower cost license.

Licensing fees-	\$6.00 for spayed/neutered dogs
	\$11.00 for unaltered dogs
	\$25.00 late fee

There is an additional fee of \$1.00 to license your dog on-line.

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.

The new law enacted in June, (see page 13) prohibits future ownership of wolf hybrids unless a person holds a valid permit to possess wildlife in captivity issued by MDIFW. These animals would need to be maintained under wildlife in captivity standards currently held by MDIFW. The law further requires wolf hybrid owners to license their animals in the town where they reside, as well as requiring that those animals be vaccinated for rabies and permanently identified. An added provision to the law calls for all currently licensed wolf hybrids to be neutered.

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

Kennel fees - A kennel license is available for anyone that has "five or more dogs or wolf hybrids kept in a single location under one ownership for breeding, hunting, show, training, field trials, sledding, competition, or exhibition purposes." A kennel license is \$42 for up to ten dogs per license. The sale or exchange of one litter of puppies within a 12-month period alone does not constitute the operation of a kennel. A late fee of \$25.00, in addition to the annual fee, must be paid by a person who fails to obtain a municipal kennel license by January 31st of each year.

Further information regarding fees may be found in the *Maine Statutes, Title 7, Part 9, Chapter 721*.

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

***DOG RECORDERS FOR UNORGANIZED TOWNSHIPS**

Oxford County

Milton

Vern Maxfield 665-2668
Monk Avenue, PO Box 317
Bryant Pond 04219

Penobscot County

Argyle & Greenfield

Town of Old Town 827-3962
150 Brunswick Street
Old Town 04468

Kingman

Denise Worster 765-3343
1386 Kingman Road
Kingman Twp. 04451

Somerset County

Lexington

Diane Emery 628-3081
2028 Long Falls Dam Road
Highland Plt. 04961

Rockwood

Kristin McDonough 534-7539
PO Box 183
Rockwood 04478

Washington County

Edmunds

Roberta Seeley 726-4674
1935 US Rte 1
Edmunds Twp. 04628

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

AROOSTOOK COUNTY

<u>Township</u>	<u>Licensing Location</u>	<u>Tax Collector Phone</u>
BENEDICTA	SHERMAN	365-4260
CONNOR	CARIBOU	493-3324
CROSS LAKE	SAINT AGATHA	543-7305
E TOWNSHIP	BLAINE	425-2611
MADAWASKA LAKE TWP -PART OF)	CARIBOU	493-3324
MADAWASKA LAKE TWP - PART OF)	STOCKHOLM	896-5659
SILVER RIDGE	SHERMAN	365-4260
T10 R4 WELS (SCOPAN)	CARIBOU	493-3324
T14 R15 WELS	ALLAGASH	398-3198
T14 R16 WELS	ALLAGASH	398-3198
T15 R15 WELS	ALLAGASH	398-3198
T15 R6 WELS	WINTERVILLE PLT	444-6460
T16 R5 WELS (SQUARE LAKE)	STOCKHOLM	896-5659
T17 R4 WELS (SINCLAIR, LONG LAKE SHORE)	SAINT AGATHA	543-7305
T20 R11&12 WELS (BIG TWENTY PART OF)	ALLAGASH	398-3198
T20 R11&12 WELS (BIG TWENTY PART OF)	FORT KENT	834-3090
T9 R5 WELS (SWETT FARM)	PATTEN	528-2215
TA R2 WELS	LINNEUS	532-6182
TA R5 WELS (MOLUNKUS)	MATTAWAMKEAG	736-2464

FRANKLIN COUNTY

FREEMAN (PART OF)	STRONG	684-4002
FREEMAN (PART OF)	KINGFIELD	265-4637
GORE N OF T2&3 R6 WBKP (COBURN GORE)	EUSTIS	246-4401
MADRID	PHILLIPS	639-3561
PERKINS	WELD	585-2348
SALEM-PART OF	KINGFIELD	265-4637
SALEM-PART OF	STRONG	684-4002
T1 R5 WBKP (JIM POND)	EUSTIS	246-4401
T1 R6 WBKP (KIBBY)	EUSTIS	246-4401
T2 R3 WBKP (LANG-PART OF)	RANGELEY	864-5155
T2 R3 WBKP (LANG-PART OF)	COPLIN PLT	246-5141
T2 R5 WBKP (ALDER STREAM)	EUSTIS	246-4401
T2 R6 WBKP (CHAIN OF PONDS)	EUSTIS	246-4401
T3 R3 WBKP (DAVIS)	RANGELEY	864-5155
T3 R4 WBKP (STETSONTOWN)	RANGELEY	864-5155
T3 R5 WBKP (SEVEN PONDS)	EUSTIS	246-4401
T4 R3 BKP WKR (WYMAN)	EUSTIS	246-4401
WASHINGTON	WILTON	645-4961
WEST FREEMAN	STRONG	684-4002

**** DOG RECORDERS (see chart on page 25 for list of addresses)***

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

HANCOCK COUNTY

<u>Township</u>	<u>Licensing Location</u>	<u>Tax Collector Phone</u>
T28 MD	GREAT POND	584-5860
T34 MD	GREAT POND	584-5860
T41 MD	GREAT POND	584-5860
T7 SD	STEUBEN	546-7209
FLETCHERS LANDING	ELLSWORTH	669-6603

KENNEBEC COUNTY

UNITY TOWNSHIP	UNITY	948-3763
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LINCOLN COUNTY

MUSCONGUS ISLAND (LOUDS ISLAND)	BRISTOL	563-6180
HIBBERTS GORE	PALERMO	993-2296

OXFORD COUNTY

ALBANY	BETHEL	824-2669
ANDOVER NORTH SURPLUS	ANDOVER	392-3302
ANDOVER WEST SURPLUS	ANDOVER	392-3302
BATCHELDERS GRANT	GILEAD	836-2115
C SURPLUS	ANDOVER	392-3302
MASON	BETHEL	824-2669
*MILTON	WOODSTOCK	665-2668
T4 R1 WBKP (RICHARDSON)	ANDOVER	392-3302
T4 R2 WBKP (ADAMSTOWN)	RANGELEY	864-5155
T4 R3 WBKP (LOWER CUPSUPTIC)	RANGELEY	864-5155
T4 R4 WBKP (UPPER CUPSUPTIC)	RANGELEY	864-5155
T5 R3 WBKP (PARKERTOWN)	RANGELEY	864-5155
T5 R4 WBKP (LYNCHTOWN)	RANGELEY	864-5155
TOWNSHIP C	ANDOVER	392-3302

PENOBSCOT COUNTY

*ARGYLE	OLD TOWN	827-3962
*GREENFIELD	OLD TOWN	827-3962
T3 INDIAN PURCHASE	MILLINOCKET	723-7006
T4 INDIAN PURCHASE	MILLINOCKET	723-7006
*KINGMAN	KINGMAN	765-3343
PRENTISS	SPRINGFIELD	738-2176
T1 R6 WELS	MEDWAY	746-9531

* **DOG RECORDERS** (see chart on page 25 for list of addresses)

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

PENOBSCOT COUNTY (cont'd)

<u>Township</u>	<u>Licensing Location</u>	<u>Tax Collector Phone</u>
T1 R7 WELS (GRINDSTONE)	MEDWAY	746-9531
T1 & T2 R8 WELS (MILLINOCKET LAKE)	MILLINOCKET	723-7006
T2 R1 ND (GRAND FALLS)	BURLINGTON	732-3768
T2 R6 WELS (HERSEYTOWN)	SHERMAN	365-4260
T2 R7 WELS (SOLDIERTOWN)	MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	PATTEN	528-2215
T6 R8 WELS	PATTEN	528-2215
TA R8 & 9 WELS (LONG A, W SEBORIS)	MILLINOCKET	723-7006

PISCATAQUIS COUNTY

BARNARD	BROWNVILLE	965-8639
BLANCHARD	MONSON	997-3641
EBEEMEE	BROWNVILLE	965-8639
ELLIOTTSVILLE	WILLIMANTIC	876-2202
HARFORD'S POINT	GREENVILLE	695-2421
ORNEVILLE	MILO	943-2202
T1 R9 WELS (AMBEJEJUS LAKE)	MILLINOCKET	723-7006
T2 R6 BKP EKR (BIG MOOSE)	GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	GREENVILLE	695-2421
T3 R5 BKP EKR (MOOSEHEAD JUNCTION)	GREENVILLE	695-2421
T4 R9 WELS	BROWNVILLE	965-8639
T5 R13 WELS (CHESUNCOOK)	GREENVILLE	695-2421
T6 R8 NWP (WILLIAMSBURG)	BROWNVILLE	965-8639
T6 R9 NWP (KATAHDIN IRON WORKS)	BROWNVILLE	965-8639
T7 R9 WELS	BROWNVILLE	965-8639
TA R13 WELS (FRENCHTOWN, KAKADJO)	GREENVILLE	695-2421
TA R14 WELS (LILY BAY)	GREENVILLE	695-2421

SOMERSET COUNTY

CONCORD	BINGHAM	672-4040
*T1 & T2 R1 NBKP (ROCKWOOD STRIP)	ROCKWOOD	534-7539
T1 R5 BKP EKR (MOXIE GORE – PART OF)	THE FORKS	663-4454
T1 R5 BKP EKR (MOXIE GORE – PART OF)	WEST FORKS	672-3258
T1 R6 BKP EKR (INDIAN STREAM)	WEST FORKS	672-3258
*T2 R1 BKP WKR (LEXINGTON – PART OF)	HIGHLAND PLT.	628-3081
*T2 R1 BKP WKR (LEXINGTON – PART OF)	NEW PORTLAND	628-4441
T3 R1 NBKP (LONG POND)	JACKMAN	668-2111
T3 R7 BKP WKR (PARLIN POND)	JACKMAN	668-2111
T4 R6 BKP WKR (HOBBSTOWN)	JACKMAN	668-2111
T6 R1 NBKP (HOLEB)	JACKMAN	668-2111

* **DOG RECORDERS** (see chart on page 25 for list of addresses)

***DOG LICENSING LOCATIONS
FOR THE UNORGANIZED TERRITORY***

WASHINGTON COUNTY

<u>Township</u>	<u>Licensing Location</u>	<u>Tax Collector Phone</u>
BERRY	EAST MACHIAS	255-8598
BIG LAKE	PRINCETON	796-2744
BROOKTON	DANFORTH	448-2321
CATHANCE	EAST MACHIAS	255-8598
CENTERVILLE	EAST MACHIAS	255-8598
DAY BLOCK	WESLEY	255-8859
*EDMUNDS	EDMUNDS	726-4674
*MARION	EDMUNDS	726-4674
SAKOM (T5 ND)	GRAND LAKE STR.	796-2001
T1 R3 TS (LAMBERT LAKE)	VANCEBORO	788-3877
T10 R3 NBPP (FOREST CITY)	DANFORTH	448-2321
T18 MD	WESLEY	255-8859
T19 ED	EAST MACHIAS	255-8598
T26 ED	WESLEY	255-8859
T29 MD (DEVEREAUX)	GREAT POND	584-5860
T30 MD	WESLEY	255-8859
T6 ND	GRAND LAKE STR.	796-2001
T7 R2 NBPP (KOSSUTH)	TOPSFIELD	796-5157
TRESCOTT	WHITING	733-2027

* *DOG RECORDERS (see chart on page 25 for list of addresses)*

ANIMAL CONTROL CONTACTS

AROOSTOOK COUNTY:	Should you have Animal Control issues, please contact the Office of the County Commissioners in Caribou at: 498-3318	
FRANKLIN COUNTY:	Franklin County Sheriff's Department	(800) 773-2680
	• Non-emergency number	778-2680
	Julie Magoon, County Clerk	778-6614
	Franklin County Animal Shelter	778-2638
HANCOCK COUNTY:	Ken Monroe (ACO)	422-3124
KENNEBEC COUNTY:	Kennebec County Sheriff's Department	(800) 498-1930
	• Non-emergency number	623-3614
	Robert Devlin, County Administrator	622-0971
OXFORD COUNTY:	Oxford County Regional Communications Center	743-9554
	Ozzie Hart (ACO)	357-2818
PENOBSCOT COUNTY:	Barbara Veilleux, Director, Unorganized Territory Administration	942-8566
	Penobscot County Regional Dispatch	
	• After business hours	945-4636
PISCATAQUIS COUNTY:	Piscataquis County Sheriff's Department	
	• Non emergency number	743-9554
	Joseph Guyotte (ACO)	564-2187
		Cell: 343-2267
SOMERSET COUNTY:	Somerset County Sheriff's Department	(800) 452-1933
	• Non-emergency number	474-9591
	Eugene Hutchins (ACO)	628-4273
	Larry Post, County Administrator	474-9861
WASHINGTON COUNTY:	Washington County Sheriff's Department	255-4422
	Evan Ackley (ACO & Shellfish Warden)	255-3127
	Dean Preston, Unorganized Territory Supervisor	255-8919

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Shelley B. Lane, Director
Division of State Schools
Department of Education
Burton Cross State Office Building, 5th Floor
23 State House Station
Augusta, ME 04333-0023
Phone - (207) 624-6892
Fax - (207) 624-6891
Email - shelley.b.lane@maine.gov

The Division of State Schools – EUT (Education in the Unorganized Territory) is responsible for the provision of educational services on behalf of resident students in Maine's unorganized territory. There are 420 townships within the 9.3 million acres of unorganized territory, with a population of almost 8,000 residents.

The total number of students for the 2010-2011 school year was 984. 860 students were tuitioned to the nearest public school system, or received educational services through a variety of alternative programs. The enrollment in the three elementary schools for which the Division is responsible was 124 students in the 2010-2011 school year. (The Patrick Therriault Elementary School in Sinclair closed at the end of the 2010-2011 school year). The current schools are:

Edmunds Consolidated School

21 Harrison Road
Dennysville 04628
Telephone: (207) 726-4478
Fax: (207) 726-0932
Principal: Martha Livingstone
Enrollment: 66 (Pre-K - Eighth grade)

Connor Consolidated School

1581 Van Buren Road
Connor Township 04736
Telephone: (207) 496-4521
Fax: (207) 496-0012
Teaching Principal: Barbara Dechaine
Enrollment: 43 (Pre-K- Sixth grade)

Kingman Elementary School

25 Park Street
Kingman 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Beth Eyles
Enrollment: 15 (Pre-K - Fifth grade)

UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Unorganized Territory Schools	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Edmunds Consolidated School	79	77	75	79	68
Patrick Therriault School	15	15	16	15	8
Connor Consolidated School	42	42	42	45	39
Kingman Elementary	26	26	15	21	15
Benedicta School	20	20	6	Closed	Closed
Rockwood School	9	9	8	2	Closed
Total Elementary Students	191	189	162	160	130
Tuitioned Students	958	960	898	944	915
TOTAL	1149	1149	1060	1104	1045

Transportation services for EUT pupils are provided through the operation of a fleet of school buses. In those areas where a school bus is not feasible there are contracted conveyors that provide daily transportation either to and from school or to the nearest bus stop.

EUT funding is obtained through a direct tax levy on real property located within the unorganized territory. Thus, the Unorganized Territory Education and Services Fund is the source of all operating and capital monies; receives no "state subsidies" of any kind; but does participate in a number of federal programs.

EUT is operated by the Commissioner of Education under the statutory authority granted in Title 20-A, Chapter 119. EUT staff consists of a Director, a part-time Special Services Coordinator, a Business Manager, a Secretary Associate, and an Account Clerk. All positions except the Special Services Coordinator are located at the central office in Augusta. The Director of State Schools – EUT is responsible for the day-to-day operation and administration of the Division, as well as the delivery of a comprehensive range of elementary, secondary and special education services.

The staff necessary for the operation of the unorganized territory elementary schools include three principals, fifteen teachers, two special education teachers, four teacher-aides, two part-time guidance counselors, one part-time and one full time secretary, four bus drivers/janitors, one bus drivers, four part-time cooks and eight independent bus drivers.

Agents appointed by the Commissioner of Education who Serve the Unorganized Territory:

Regina Campbell	T2 R1 BKP WKR (Lexington) (<i>Somerset County</i>)
Quentin Clark	Madrid, Salem, Freeman (<i>Franklin County</i>)
Barbara Dechaine	T16 R4 WELS (Big Madawaska), T14 R6 WELS (Sinclair), Cross Lake, T17 R3 WELS (<i>Aroostook County</i>)
Shelley Lane	TA R5 WELS (Molunkus), T2 R4 WELS, Benedicta, Silver Ridge (<i>Aroostook County</i>); Williamsburg & Orneville (<i>Piscataquis County</i>); Kingman, Prentiss, T2 R7 WELS (Soldiertown), T5 R7 WELS (Upper Shin Pond), T2 R6 WELS (Herseytown), T3 & T4 Indian Purchase, T1 R8, T1 R9, TA R7, TA R8, Greenfield, Argyle (<i>Penobscot County</i>); T1 R3 TS (Lambert Lake), Brookton (<i>Washington County</i>);
Martha Livingstone	Marion, Cathance Twp, Trescott (<i>Washington County</i>)
David Murphy	Albany, Milton, Mason, Township C (<i>Oxford County</i>)
Kenneth Smith	Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore (<i>Somerset County</i>)

Contact the EUT Office at 207-624-6892 if you have any questions.

Note: In December, 2010 a report resulting from the efforts of a special working group on EUT was released. Recommendations issued by the group, and approved by the Commissioner of Education, were implemented in June 2011 with the elimination of "agent" positions. Beginning with the 2011-2012 school year current EUT administration will assume all duties now being performed by the agents. While the quality of education for EUT students remains the top priority, these changes will be in keeping with cost containment considerations.

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Fiscal Administrator of the Unorganized Territory
Department of Audit
19 Union Street
66 State House Station
Augusta, ME 04333-0066
Phone - (207) 624-6250
Fax - (207) 624-6287

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

The primary responsibilities of the Fiscal Administrator include the review, analysis, and investigation of 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 their district.

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 currently 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 PROTECTION IN THE UNORGANIZED TERRITORY

CONTACT: Bill Williams
Forest Protection Division
Maine Forest Service
Department of Conservation
18 Elkins Lane
22 State House Station
Augusta, ME 04333-0022
Phone - (207) 287-4990
Fax - (207) 287-8422
Email – bill.williams@maine.gov

The primary objective of this Division is to provide forest fire and forest resource protection at the least cost with minimum damage to Maine's 17.7 million acres of forest land. This objective is accomplished through five major tasks: (1) prevention – 25-30% of time and funds are expended in this effort; (2) detection utilizing Civil Air Patrol, Division and other State agency aircraft; (3) pre-suppression training of municipal, forest industry and Division employees as well as maintenance and development of specialized equipment; (4) suppression (containing and controlling fires that do occur); and (5) law enforcement.

The primary goal of the Division is to keep the annual acreage burned to a minimum. Pre-suppression or preparedness is another key to a successful forest fire control program. Continued efforts are maintained in building and equipment maintenance and fire planning. Another major goal is to enforce all laws dealing with forest and forest preservation. Forest fire prevention plays a very important role in meeting the Division's objectives.

In 2010, 64 forest fires affecting 43.96 acres occurred in the unorganized territory from the following causes:

Campfires – 13 (3.29 acres)
Debris Burning – 4 (5.3 acres)
Arson – 12 (10.96 acres)
Lightning – 8 (19.41 acres)
Machine Use - 19 (2.25 acres)
Smoking – None
Miscellaneous – 8 (2.75 acres)

Forest Protection Division Offices

Southern Region Headquarters
Bolton Hill, Augusta: (207) 624-3700

Central Region Headquarters
Old Town: (207) 827-1800

Northern Region Headquarters
Ashland: (207) 435-7963

Air Operations Hangar
Old Town: (207) 827-1822

Publications: Forest Fire Prevention Materials
Pamphlets, including Wildland Urban Interface Information

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Dave Maclean, Manager
General Assistance Program
Office of Integrated Access and Support
Department of Health and Human Services
442 Civic Center Drive
11 State House Station
Augusta, ME 04333-0011
Phone - (207) 287-3457
Fax - (207) 287-3455

Pursuant to Title 22, M.R.S.A., §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 service 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 renewable basis.

The following is a list of agents/municipalities with whom the Department of Health and Human Services has contracted to handle general assistance requests within the unorganized territory.

AGENT/MUNICIPALITY

Joyce Brackett (448-2415)
PO Box 92
Danforth 04424

David Herrick (796-2744)
8 Shore Drive
Princeton 04668

Joyce Hoyt (743-9848)
33 Hill Street
South Paris 04281

Geraldine Moore (483-2844)
PO Box 24
Columbia Falls 04623

Rae Ann Oakes (255-3171)
PO Box 251
East Machias 04630

TOWNSHIP

Brookton (in *Washington County*)

Big Lake (in *Washington County*)

Milton (in *Oxford County*)

Raker's Center at the Columbia
Town Hall in Columbia (in
Washington County)

Cathance, Edmunds, Marion,
Trescott, (in *Washington County*)

AGENT/MUNICIPALITY

Marie Picard (543-6233 or 543-6117)
PO Box 58
Sinclair 04779

Jacquelyn Roach (465-9983)
3 Rosewood Green Lane, Unit #5
Oakland 04963

Midge Silvio (928-2806 or 928-2155)
PO Box 68
Stoneham 04231

Ashland
435-2311

Bingham
672-5519

Blaine
425-2611

Brownville
965-2561

Burlington
732-3985

Caribou
493-3324

Columbia Falls
483-4067

Ellsworth
667-2563

TOWNSHIP

Cross Lake, Madawaska Lake, T17
R4 WELS (Sinclair, Long Lake
Shore) (in *Aroostook County*)

Benedicta, Silver Ridge, TA R5
WELS (Molunkus) (in *Aroostook
County*); Argyle, Greenfield,
Kingman, Prentiss, T2 R6 WELS
(Herseytown) (in *Penobscot County*)

Albany, Mason (in *Oxford
County*)

T10 R4 WELS (Scopan) (in
Aroostook County)

Concord (in *Somerset County*)

E Township (in *Aroostook County*)

Ebeemee, T6 R8 NWP
(Williamsburg) (in *Piscataquis
County*)

T2 R1 ND (Grand Falls) (in
Penobscot County)

Connor (in *Aroostook County*)

Centerville (in *Washington County*)

Fletchers Landing (in *Hancock
County*)

AGENT/MUNICIPALITY**TOWNSHIP**

Eustis
246-4401

T4 R3 BKP WKR (Wyman)
(in *Franklin County*)

Gilead
836-2115

Perkins (in *Franklin County*);
TA R1 (Riley) (in *Oxford County*)

Greenville
695-2421

T1 & T2 R1 NBKP (Rockwood
Strip) (in *Somerset County*); T3 R5
BKP EKR (Moosehead Junction) (in
Piscataquis County)

Jackman
668-2111

T3 R1 NBKP (Long Pond), T1 & T2
R1 NBKP (Rockwood Strip) (in
Somerset County)

Kingfield
265-4637

Freeman, Salem (in *Franklin
County*)

Linneus
532-6182

TA R2 WELS (in *Aroostook
County*)

Medway
746-9531

T1 R7 WELS (Grindstone)
T2 R7 WELS (Soldiertown) (in
Penobscot County)

Millinocket
723-7000

TA R7 WELS (Dolby Pond), T3
Indian Purchase (includes Smith
Pond and Norcross), T4 Indian
Purchase (includes South Twin
Lake) (in *Penobscot County*); T1 R9
WELS (Ambejejus Lake) (in
Piscataquis County)

Milo
943-2202

Orneville (in *Piscataquis County*)

Monson
997-3641

Blanchard, Elliottsville (in
Piscataquis County)

New Portland
628-4441

T2 R1 BKP WKR (Lexington)
(in *Somerset County*)

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>
Phillips 639-3561	Freeman, Salem, Madrid (in <i>Franklin County</i>)
Springfield 738-2176	T1 R7 NWP (Mattamiscotis) (in <i>Penobscot County</i>)
Stockholm 896-5659	Madawaska Lake (in <i>Aroostook County</i>)
Topsfield 796-5157	T1 R3 TS (Lambert Lake) (in <i>Washington County</i>)
Unity 948-3763	Unity Twp (in <i>Kennebec County</i>)
Van Buren 868-2886	T17 R3 WELS (in <i>Aroostook County</i>)
Wilton 645-4961	Washington (in <i>Franklin County</i>)
Winterville Plantation 444-6460	T15 R6 (in <i>Aroostook County</i>)

LAND USE REGULATION COMMISSION

CONTACT: Catherine Carroll, Director
Land Use Regulation Commission
Department of Conservation
22 State House Station
18 Elkins Lane
Augusta, ME 04333-0022
Phone - (207) 287-2631
Fax - (207) 287-7439
Email - catherine.m.carroll@maine.gov

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; 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 include preparing a comprehensive land use plan for its jurisdiction; to prepare land use standards for each zoning district; to review applications for development; to educate; and to enforce compliance with those standards.

Locations of Land Use Regulation Commission offices:

<u>Main LURC Office</u>	287-2631	<u>Downeast Regional Office</u>	941-4052
22 State House Station		106 Hogan Road, Suite 7	
4 th Floor Harlow Building		Bangor 04401	
East Side Campus		<i>Serving Hancock, Kennebec, Sagadahoc, and</i>	
18 Elkins Lane		<i>Washington Counties, and coastal islands in</i>	
Augusta 04333-0022		<i>LURC jurisdiction.</i>	
<u>Ashland Regional Office</u>	435-7963	<u>East Millinocket Regional Office</u>	746-2244
45 Radar Road		191 Main Street	
Ashland 04732-3600		East Millinocket 04430	
<i>Serving Aroostook County northwest of</i>		<i>Serving Penobscot, southern Aroostook,</i>	
<i>Interstate 95, and northern Penobscot</i>		<i>and portions of Piscataquis Counties.</i>	
<i>County.</i>			
<u>Greenville Regional Office</u>	695-2466	<u>Rangeley Regional Office</u>	
43 Lakeview Street, PO Box 1107		133 Fyfe Road, PO Box 307	
Greenville 04441-1107		West Farmington, ME 04992	
<i>Serving Piscataquis and Somerset</i>		<i>Serving Franklin (phone: 670-7493) and</i>	
		<i>Oxford (phone: 670-7492) Counties</i>	

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. All appointees must reside in the commission's jurisdiction; work in the commission's jurisdiction; be a former resident or be retired after working in the commission's jurisdiction for a minimum of 5 years; or have expertise in commerce and industry, fisheries and wildlife, forestry or conservation issues as they affect the commission's jurisdiction. Commissioners serve four-year staggered terms. The Commission has a staff of 24.5, including an Executive Director. The Commission makes decisions on permit applications, enforcement actions, zoning boundaries and land use standards at regular monthly meetings. The commission also conducts public hearings and informational meetings as is needed. The current Commissioners are: Gwen Hilton - Chair, Ernest Carle, Robert Dunphy, Sarah "Sally" Farrand, Toby Hammond, Rebecca Kurtz, and Edward B. Lavery.

In 2010, the commission adopted a revised comprehensive land use plan for the unorganized areas and approved a 330,000 acre concept plan for the Moosehead Lake Region. 692 permit applications were processed. There were 89 permit applications pending at the end of the fiscal year. Staff reached resolutions on 36 enforcement cases within the fiscal year. 581 notifications were processed for forest management activities. Commission staff made numerous site inspections, including public assistance visits and compliance inspections. In addition, Commission staff hosted five educational outreach sessions in Greenville, Rangeley Ashland, East Millinocket and Matinicus Island to speak to visitors about permitting and compliance matters as well as to answer questions about land use regulations. The Commission's staff is available in five regional field offices to assist customers firsthand for permitting, education, compliance and enforcement needs.

The following publications are available by contacting LURC directly:

- *Statutes Administered by LURC*
- *Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine, 1997*
- *Prospective Zoning for the Rangeley Lakes Region*
- *Land Use Districts and Standards*
- *Subdividing in the Wildlands of Maine*
- *A Guide to Creative Site Planning in the Unorganized Areas of Maine*
- *Erosion Control on Logging Jobs*
- *Guidance Document on Lake Concept Plans*
- *Clarifying the Rezoning Criterion of "Demonstrated Need"*
- *Guidance for Selecting Easement Holders Model Conservation Easement*
- *Commission Enforcement and Response Policy Guidance on Receiving Public Comment*
- *Wetland Compensation Guidelines*
- *A Guide to Clearing Standards*
- *Guidance for Expanding Wind Energy Permitting Areas*

For further information, please visit the LURC website at www.maine.gov/doc/lurc

TAXATION IN THE UNORGANIZED TERRITORY PROPERTY TAX DIVISION

CONTACT: Bob Doiron, Supervisor
Property Tax Division
Revenue Services
Department of Administrative and Financial Services
14 Edison Drive, PO Box 9106
Augusta, ME 04332-9106
Phone - (207) 287-4785
Fax - (207) 287-6396
Email – robert.v.doiron@maine.gov

The Property Tax Division of Revenue Services 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 for specific townships although unorganized territory taxpayers may pay their excise taxes at a Motor Vehicle branch office*.

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 attributed to your township. It is your responsibility to check the Legal Residence Code on your vehicle registration with the Legal residence code of your township. (Please see pages 42-49.)

The county in which the unorganized territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the unorganized territory, thereby reducing your property taxes. If excise tax funds are mistakenly entered, they may not be given to the county and, therefore, not attributed to the unorganized territory. Excise taxes collected and transferred to the UT counties for Fiscal Year 2010 totaled \$1,130,446.

****Explanation of Land Grant Designations:***

- BKP EKR – Bingham's Kennebec Purchase – East of Kennebec River
- BKP WKR – Bingham's Kennebec Purchase – West of Kennebec River
- ED – Eastern Division Bingham's Purchase
- IP – Indian Purchase
- NBKP – North of Bingham's Kennebec Purchase
- NBPP – North of Bingham's Penobscot Purchase
- ND – North Division Bingham's Purchase
- NWP – North of Waldo Patent
- MD – Middle Division Bingham's Purchase
- SD – South Division Bingham's Purchase
- TS – Titcomb Survey
- WBKP – West of Bingham's Kennebec Purchase
- WELS – West of East Line of State

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

AROOSTOOK COUNTY

<u>COLLECTOR</u>	<u>TOWNSHIP*</u>
Tax Collector (435-2311) Town of Ashland 17 Bridgham Street, PO Box 910 Ashland 04732-0910	T11 R4 WELS (Scopan), T11 R4 WELS, T11 R13 WELS, Clayton Lake, T12 R13 WELS, T13 R10 WELS
Tax Collector (425-2611) Town of Blaine 52 Military Street, PO Box 190 Blaine 04734-0190	E Township (E R2), TC R2 WELS, TD R2 WELS (Cox Patent), T9 R3 WELS
Tax Collector (493-3324) City of Caribou 25 High Street Caribou 04736-2710	Connor (Township K)
Tax Collector (834-3090) Town of Fort Kent 416 West Main Street Fort Kent 04743	T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & 12 WELS (Big Twenty), T12 R12 WELS, T17 R3 WELS, T18 R10 WELS, T18 R13 WELS, T19 R11 WELS
Tax Collector (736-2464) Town of Mattawamkeag 327 Main Street, PO Box 260 Mattawamkeag 04459-0260	TA R5 WELS (Molunkus), T1 R4 WELS (N. ½ Upper Molunkus & S. ½ North Yarmouth Academy Grant)
Tax Collector (834-4004) Town of New Canada 1809 Caribou Road New Canada 04743	Cross Lake, T16 R5 WELS (Square Lake)
Tax Collector (528-2215) Town of Patten 21 Katahdin Street, PO Box 260 Patten 04765-0260	T9 R5 WELS (Swett Farm)
Tax Collector (543-7305) Town of St. Agatha 419 Main Street, PO Box 110 St. Agatha 04772-0110	T17 R4 WELS (Sinclair, Long Lake Shore)
Tax Collector (365-4260) Town of Sherman 36 School Street, PO Box 96 Sherman 04776-0096	Benedicta, Silver Ridge, T4 R3 WELS, T1 R5 WELS, TA R2 WELS

AROOSTOOK COUNTY (cont'd)

COLLECTOR

TOWNSHIP*

Tax Collector (896-5659)
Town of Stockholm
63 School Street, PO Box 10
Stockholm 04783-0010

Madawaska Lake, T17 R3 WELS

Tax Collector (444-6460)
Town of Winterville Plantation
391 Quimbey Road
Winterville Plantation 04739

T14 R6 WELS, T14 R8 WELS,
T15 R6 WELS

FRANKLIN COUNTY

COLLECTOR

TOWNSHIP*

Mary Dunham (639-5326)
1162 Rangeley Road, PO Box 330
Phillips 04966-0330

Madrid

Tax Collector (246-4401)
Town of Eustis
88 Main Street, PO Box 350
Stratton 04982-0350

T1 R5 WBKP (Jim Pond), T4 R3 BKP
WKR (Wyman), Gore North of T2 & T3
R6 WBKP (Coburn Gore), T3 R5
WBKP (Seven Ponds), T2 R6 WBKP
(Chain of Ponds), T2 R5 WBKP (Alder
Stream), T1 R6 WBKP (Kibby)

Tax Collector (265-4637)
Town of Kingfield
38 School Street
Kingfield 04947-4214

Salem

Tax Collector (864-3326)
Town of Rangeley
15 School Street
Rangeley 04970

T3 R3 WBKP (Davis), T2 R3 WBKP
(Lang), T3 R4 WBKP (Stetsontown)

Tax Collector (684-4002)
Town of Strong
14 South Main Street, PO Box 263
Strong 04983-0263

Freeman

Tax Collector (585-2348)
Town of Weld
23 Mill Street, PO Box 87
Weld 04285-0087

Perkins

Tax Collector (645-4961)
Town of Wilton
158 Weld Road, PO Box 541
Wilton 04294-0541

Washington

HANCOCK COUNTY

COLLECTOR

TOWNSHIP*

Tax Collector (732-3768)
Town of Burlington
PO Box 70
Burlington 04417-0070

T3 ND

Tax Collector (584-5860)
Town of Great Pond
1235 Great Pond Road, PO Box 27
Aurora 04408-0027

T22 MD, T28 MD, T32 MD, T34 MD,
T39 MD, T41 MD

Hancock County Treasurer (667-8272)
Hancock County Court House
50 State Street, Suite 8
Ellsworth 04605

Fletchers Landing

Tax Collector (546-7209)
Town of Steuben
294 US Rt. 1
Box 26 Municipal Building
Steuben 04680

T7 SD, T9 SD, T10 SD, All Islands

KENNEBEC COUNTY

Tax Collector (948-3763)
Town of Unity
4 Clifford Common, PO Box 416
Unity 04988-0416

Unity Township

LINCOLN COUNTY

Tax Collector (993-2296)
45 N. Palermo Rd.
PO Box 78
Palermo 04354

Hibberts Gore

Tax Collector (563-6180)
Town of Bristol
PO Box 126
Bristol 04539

Indian Island, Muscongus Island

OXFORD COUNTY

Tax Collector (392-3302)
Town of Andover
17 Stillman Road, PO Box 219
Andover 04216-0219

Andover North Surplus, Andover West
Surplus, C Surplus, Township C,
T4 R1 WBKP (Richardsontown)

OXFORD COUNTY (cont'd)

COLLECTOR

TOWNSHIP*

Tax Collector (824-2669)
Town of Bethel
19 Main Street, PO Box 1660
Bethel 04217-1660

Albany, Mason

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

TA R1 (Riley), TA R2 (Grafton)

Tax Collector (864-3326)
Town of Rangeley
15 School Street
Rangeley 04970

T4 R3 WBKP (Lower Cupsuptic),
T4 R4 WBKP (Upper Cupsuptic),
T5 R4 WBKP (Lynchtown), T4 R2
WBKP (Adamstown), T5 R3
WBKP (Parkertown)

Tax Collector (665-2668)
Town of Woodstock
26 Monk Avenue, PO Box 317
Bryant Pond 04219-0317

Milton

PENOBSCOT COUNTY

Denise Worster (765-3343)
1386 Kingman Road
Kingman 04451

Kingman

Tax Collector (732-3768)
Town of Burlington
PO Box 70
Burlington 04417-0070

T2 R1 ND (Grand Falls), T1 ND
(Summit), T3 R1 NBPP

Tax Collector (732-3513)
Town of Howland
8 Main Street, PO Box 386
Howland 04448-0386

T1 R7 NWP (Mattamiscontis)

Tax Collector (746-9531)
Town of Medway
4 School Street
Medway 04460-9512

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

Tax Collector (723-7006)
Town of Millinocket
197 Penobscot Avenue
Millinocket 04462-1430

T3 Indian Purchase, T4 Indian Purchase,
Cedar Lake, T1 R8 & T2 R8 WELS
(Millinocket Lake), TA R8 & 9 (Long
A, Seboris), TA R7 WELS, Hopkins
Academy Grant, T2 R9 NWP, T3 R8
WELS, T2 R8 NWP

PENOBSCOT COUNTY (cont'd)

<u>COLLECTOR</u>	<u>TOWNSHIP*</u>
Tax Collector (827-3962) City of Old Town 150 Brunswick Street Old Town 04468	Argyle, Greenfield
Tax Collector (528-2215) Town of Patten 21 Katahdin Street, PO Box 260 Patten 04765-0260	T5 R7 WELS (Upper Shin Pond), T6 R7 WELS, T6 R8 WELS
Tax Collector (365-4260) Town of Sherman 36 School Street, PO Box 96 Sherman 04776-0096	T2 R6 WELS (Herseytown)
Tax Collector (738-2176) Town of Springfield PO Box 13 Springfield 04487-0013	Prentiss

PISCATAQUIS COUNTY

Tax Collector (965-8639) Town of Brownville 586 Main Road Brownville 04414	T6 R8 NWP (Williamsburg), Ebeemee, T6 R9 NWP (Katahdin Iron Works), Barnard, T7 R9 NWP, T4 R9 NWP
Tax Collector (723-7006) Town of Millinocket 197 Penobscot Avenue Millinocket 04462 -1430	T1 R9 WELS (Ambejejus Lake), TA R10 WELS, T1 R10 WELS, T2 R10 WELS, T1 R11 WELS, T2 R11 WELS (Rainbow), T2 R9 WELS, T3 R9 WELS (Mt. Katahdin), T3 R11 WELS, T4 R13 WELS, T7 R11 WELS, T10 R15 WELS
Tax Collector (943-2202) Town of Milo 6 Pleasant Street, PO Box 218 Milo 04463-0218	Orneville
Tax Collector (997-3641) Town of Monson 10 Tenney Hill Road, PO Box 308 Monson 04464-0308	Blanchard, Elliotsville

PISCATAQUIS COUNTY (cont'd)

COLLECTOR

TOWNSHIP*

Tax Collector (695-3587)
Town of Shirley
25 West Road, PO Box 147
Shirley Mills 04485-0147

Days Academy Grant, Harford's Point, Island
No. 25, T2 R6 BKP EKR (Big Moose), T3 R5
BKP EKR (Moosehead Junction), T7 R10 NWP
(Bowdoin College East), T8 R10 NWP
(Bowdoin College West), T1 R12 WELS, T3
R15 WELS (Northeast Carry), T4 R10 WELS,
T5 R13 WELS (Chesuncook), T6 R11 WELS,
T7 R12 WELS, T7 R14 WELS, T8 R11 WELS,
T9 R11 WELS, TA R13 WELS (Frenchtown,
Kakadjo), TA R14 WELS (Lily Bay)

SOMERSET COUNTY

Diane Emery (628-3081)
HCR 68, PO Box 455
2028 Long Falls Dam Road
Highland Plt. 04961

T2 R1 BKP WKR (Lexington)

Kristin McDonough (534-7539)
PO Box 183
Rockwood 04478

T1 & T2 R1 NBKP (Rockwood), Sandbar
Tract, T1 R1 NBKP (Taunton & Raynham),
T1 R2 NBKP (Tomhegan), T R4 NBKP
(Seboomook), T4 R16 WELS (Elm Stream)

Tax Collector (668-2111)
Town of Jackman
369 Main Street, PO Box 269
Jackman 04945-0269

T2 R6 BKP WKR (Johnson Mtn.), T3 R5
BKP WKR (Spencer), T3 R4 NBKP
(Hammond), T3 R7 BKP WKR (Parlin Pond),
T4 R6 BKP WKR (Hobbs town), T5 R7 BKP
WKR (Rayton), T3 R1 NBKP (Long Pond), T5
R1 NBKP (Attean Pond), T5 R3 NBKP (Sandy
Bay), T6 R1 NBKP (Holeb), T6 R19 WELS
(Big Six), T7 R16 WELS, T2 R4 NBKP
(Pittston Academy Grant)

Tax Collector (672-4834)
Town of Moscow
110 Canada Road
Moscow 04920

Concord, T1 R3 BKP WKR (Carrying
Place), T2 R3 BKP WKR (Carrying
Place Town), T3 R3 BKP WKR (Dead River),
T3 R4 BKP WKR (Spring Lake)

Tax Collector (663-4454)
The Forks Plantation
Route 201, PO Box 77
West Forks Plt 04985-0077

T1 R6 BKP EKR (Indian Stream), T1 R5
BKP EKR (Moxie Gore), T2 R2 BKP EKR
(Mayfield), T2 R3 BKP EKR (Bald Mountain),
T3 R6 BKP WKR (Upper Enchanted); T2 R5
BKP WKR (Lower Enchanted)

WASHINGTON COUNTY

<u>COLLECTOR</u>	<u>TOWNSHIP*</u>
Roberta Seeley (726-4674) 1935 US Rte 1 Edmunds Twp. 04628	Edmunds
Tax Collector (584-2431) Town of Aurora 1235 Great Pond Road, PO Box 89 Aurora 04408-0089	T29 MD (Devereaux)
Tax Collector (483-4067) Town of Columbia Falls 205 Main Street, PO Box 100 Columbia Falls 04623-0100	Centerville, T24 MD
Tax Collector (448-2321) Town of Danforth 18 Central Street, PO Box 117 Danforth 04424-0117	Brookton, T9 R4 NBPP (Forest City)
Tax Collector (255-8598) Town of East Machias 34 Cutler Road, PO Box 117 East Machias 04630-0117	Berry, Cathance, Marion, T19 ED
Tax Collector (796-2001) Grand Lake Stream Plantation PO Box 98 Grand Lake Stream Plt. 04637-0098	Sakom Twp (T5 ND BPP), T6 ND, Indian Township, Passamaquoddy Reservation
Tax Collector (733-2341) Town of Lubec 40 School Street, PO Box 101 Lubec 04652	Trescott
Tax Collector (796-2744) Town of Princeton PO Box 408 Princeton, ME 04668-0408	Big Lake
Tax Collector (796-5157) Town of Topsfield 48 North Road, PO Box 59 Topsfield 04490-0059	T7 R2 NBPP (Kossuth), T1 R2 TS (Dyer), T10 R3 NBPP (Forest), Columbia Falls
Tax Collector (788-3877) Town of Vanceboro PO Box 67 Vanceboro 04491-0067	T1 R3 TS (Lambert Lake)

WASHINGTON COUNTY (cont'd)

COLLECTOR

Tax Collector (255-8859)
Town of Wesley
4650 Airline Road
HCR 71, Box 300
Wesley 04686

TOWNSHIP*

Berry, Day Block, Greenlaw Chopping,
T18 MD, T19 MD, T26 ED, T30 MD,
T36MD

***Motor Vehicle Branch Office Locations
Open 8 am to 4:30 pm, Monday through Friday
Closed on all legal holidays***

<u>Location</u>	<u>Address</u>	<u>Phone/fax</u>
Augusta	19 Anthony Avenue	287-3330/287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319/945-0175
Calais	376 North St.	454-2175/454-7987
Caribou	14 Access Highway, Suite #2	492-9141/492-9142
Ellsworth	24 Church St.	667-9363/667-0048
Kennebunk	63 Portland Road, Suite 4	985-4890/985-2849
Lewiston	36 Mollison Way	753-7750/783-5385
Mexico	110 Main Street - Mexico Shopping Plaza	369-9921/369-0106
Portland	125 Presumpscot Street, Unit #4	822-6400/822-6417
Rockland	360 Old County Road, Suite #1	596-2255/596-2209
South Portland	364 Maine Mall Road, Box 704	822-0730/822-0733
Springvale	456 Main Street	490-1261/324-4883
Topsham	49 Topsham Fair Mall Road	725-6520/725-1244

Please refer to the following list for your township's Legal Residence Code (Geocode), and compare to the Code on your Vehicle Registration. For more information, contact Property Tax at (207) 624-4785

AROOSTOOK COUNTY*

Legal Residence	Township	Authorized
Code		Excise Tax Collector
03050	BENEDICTA	TOWN OF SHERMAN
03841	CLAYTON LAKE	TOWN OF ASHLAND
03802	CONNOR (TWP K)	TOWN OF CARIBOU
03899	CROSS LAKE	TOWN OF NEWCANADA
03160	E TOWNSHIP	TOWN OF BLAINE
03889	MADAWASKA LAKE	TOWN OF STOCKHOLM
03807	NORTH YARMOUTH ACADEMY GRANT	TOWN OF MATTAWAMKEAG
03809	SILVER RIDGE	TOWN OF SHERMAN
03811	T1 R4 WELS (N. 1/2 UPPER MOLUNKUS)	TOWN OF MATTAWAMKEAG
03816	T1 R5 WELS	TOWN OF SHERMAN
03833	T11 R4 WELS	TOWN OF ASHLAND
03888	T15 R15 WELS	TOWN OF FORT KENT
03880	T15 R6 WELS	TOWN OF WINTERVILLE PLANTATION
03890	T16 R5 WELS (SQUARE LAKE)	TOWN OF NEWCANADA
03897	T17 R3 WELS	TOWN OF STOCKHOLM
03898	T17 R4 WELS (SINCLAIR)	TOWN OF ST. AGATHA
03801	T20 R11 & 12 (BIG TWENTY)	TOWN OF FORT KENT
03824	T9 R3 WELS	TOWN OF BLAINE
03826	T9 R5 WELS (SWETT FARM)	TOWN OF PATTEN
03813	TA R2 WELS	TOWN OF SHERMAN
03806	TA R5 WELS (MOLUNKUS)	TOWN OF MATTAWAMKEAG
03814	TC R2 WELS	TOWN OF BLAINE
03815	TD R2 WELS (COX PATENT)	TOWN OF BLAINE

FRANKLIN COUNTY*

07804	COBURN GORE	TOWN OF EUSTIS
07808	FREEMAN	TOWN OF STRONG
07110	MADRID	STEVEN WEINER, PHILLIPS
07818	PERKINS	TOWN OF WELD
07820	SALEM	TOWN OF KINGFIELD
07827	WASHINGTON	TOWN OF WILTON
07811	T1 R5 WBKP (JIM POND)	TOWN OF EUSTIS
07813	T2 R3 WBKP (LANG)	TOWN OF RANGELEY
07801	T2 R5 WBKP (ALDER STREAM)	TOWN OF EUSTIS
07803	T2 R6 WBKP (CHAIN OF PONDS)	TOWN OF EUSTIS
07806	T3 R3 WBKP (DAVIS)	TOWN OF RANGELEY
07823	T3 R4 WBKP (STETSON TOWN)	TOWN OF RANGELEY
07828	T4 R3 BKP WKR (WYMAN)	TOWN OF EUSTIS

HANCOCK COUNTY*

Legal Residence		Authorized
Code	Township	Excise Tax Collector
09806	T10 SD	TOWN OF STEUBEN
09808	T22 MD	TOWN OF GREAT POND
09809	T28 MD	TOWN OF GREAT POND
09801	T3 ND & STRIP NORTH	TOWN OF BURLINGTON
09810	T32 MD	TOWN OF GREAT POND
09803	T7 SD	TOWN OF STEUBEN
09804	FLETCHERS LANDING	HANCOCK COUNTY TREASURER
09805	T9 SD	TOWN OF STEUBEN
09811	T34 MD	TOWN OF GREAT POND
09813	T39 MD	TOWN OF GREAT POND
09815	T41 MD	TOWN OF GREAT POND

KENNEBEC COUNTY*

11801	UNITY	TOWN OF UNITY
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LINCOLN COUNTY*

15801	HIBBERTS GORE	TOWN OF PALERMO
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OXFORD COUNTY*

17802	ALBANY	TOWN OF BETHEL
17811	MASON	TOWN OF BETHEL
17812	MILTON	TOWN OF WOODSTOCK
17818	TOWNSHIP C	TOWN OF ANDOVER
17816	T4 R1 NBKP (RICHARDSON TOWN)	TOWN OF ANDOVER
17801	T4 R2 WBKP (ADAMSTOWN)	TOWN OF RANGELEY
17809	T4 R3 WBKP (LOWER CUPSUPTIC)	TOWN OF RANGELEY
17810	T5 R4 WBKP (LYNCH TOWN)	TOWN OF RANGELEY

PENOBSCOT COUNTY*

19801	ARGYLE	TOWN OF OLD TOWN
19270	GREENFIELD	TOWN OF OLD TOWN
19808	KINGMAN	DENISE WORSTER, KINGMAN
19540	PRENTISS	TOWN OF SPRINGFIELD
19814	TA R7 WELS	TOWN OF MILLINOCKET
19809	TA R8 & 9 WELS (LONG A, W. SEBORIS)	TOWN OF MILLINOCKET
19810	T1 R7 NWP (MATTAMISCONTIS)	TOWN OF HOWLAND
19802	T1 R7 WELS (GRINDSTONE)	TOWN OF MEDWAY
19816	T1 R8 WELS (MILLINOCKET LAKE)	TOWN OF MILLINOCKET
19250	T2 R1 ND (GRAND FALLS)	TOWN OF BURLINGTON
19803	T2 R6 WELS (HERSEY TOWN)	TOWN OF SHERMAN
19811	T2 R7 WELS (SOLDIERTOWN)	TOWN OF MEDWAY
19806	T3 INDIAN PURCHASE	TOWN OF MILLINOCKET
19823	CEDAR LAKE (formerly T3 R9 NWP)	TOWN OF MILLINOCKET
19807	T4 INDIAN PURCHASE	TOWN OF MILLINOCKET
19827	T5 R7 WELS (UPPER SHIN POND)	TOWN OF PATTEN
19831	T6 R8 WELS	TOWN OF PATTEN

PISCATAQUIS COUNTY*

Legal Residence		Authorized
Code	Township	Excise Tax Collector
21030	BARNARD	TOWN OF BROWNVILLE
21040	BLANCHARD	TOWN OF MONSON
21806	DAYS ACADEMY GRANT	TOWN OF SHIRLEY
21853	EBEEMEE (FORMERLY T5 R9 NWP)	TOWN OF BROWNVILLE
21080	ELLIOTTSVILLE	TOWN OF MONSON
21811	HARFORD'S POINT	TOWN OF SHIRLEY
71406	ISLAND NO. 25	TOWN OF SHIRLEY
21821	ORNEVILLE	TOWN OF MILO
21809	TA R13 WELS (FRENCHTOWN, KAKADJO)	TOWN OF SHIRLEY
21815	TA R14 WELS (LILY BAY)	TOWN OF SHIRLEY
21833	T1 R9 WELS (AMBEJEJUS LAKE)	TOWN OF MILLINOCKET
21834	T1 R10 WELS	TOWN OF MILLINOCKET
21836	T1 R12 WELS	TOWN OF SHIRLEY
21801	T2 R6 BKP EKR (BIG MOOSE)	TOWN OF SHIRLEY
21816	T3 R5 BKP EKR (MOOSEHEAD JUNCTION)	TOWN OF SHIRLEY
21820	T3 R15 WELS (NORTHEAST CARRY)	TOWN OF SHIRLEY
21847	T4 R10 WELS	TOWN OF SHIRLEY
21845	T4 R9 NWP	TOWN OF BROWNVILLE
21804	T5 R13 WELS (CHESUNCOOK)	TOWN OF SHIRLEY
21827	T6 R8 NWP (WILLIAMSBURG)	TOWN OF BROWNVILLE
21812	T6 R9 NWP (KATAHDIN IRON WORKS)	TOWN OF BROWNVILLE
21871	T7 R14 WELS	TOWN OF SHIRLEY
21803	T8 R10 NWP (BOWDOIN COLLEGE WEST)	TOWN OF SHIRLEY
21880	T9 R11 WELS	TOWN OF SHIRLEY

SOMERSET COUNTY*

25818	CONCORD	TOWN OF MOSCOW
25848	SANDBAR TRACT	KRISTIN McDONOUGH, ROCKWOOD
25844	T1 R1 NBKP (ROCKWOOD STRIP)	KRISTIN McDONOUGH, ROCKWOOD
25803	T1 R1 NBKP (TAUNTON & RAYNHAM)	KRISTIN McDONOUGH, ROCKWOOD
25857	T1 R2 NBKP (TOMHEGAN)	KRISTIN McDONOUGH, ROCKWOOD
25860	T1 R3 BKP WKR (CARRYING PLACE)	TOWN OF MOSCOW
25838	T1 R5 BKP EKR (MOXIE GORE)	TOWN OF THE FORKS
25831	T2 R1 BKP WKR (LEXINGTON)	DIANE EMERY, HIGHLAND PLT.
25845	T2 R1 NBKP (ROCKWOOD STRIP)	KRISTIN McDONOUGH, ROCKWOOD
25835	T2 R2 BKP EKR (MAXFIELD)	TOWN OF THE FORKS
25805	T2 R3 BKP EKR (BALD MOUNTAIN)	TOWN OF THE FORKS
25815	T2 R3 BKP WKR (CARRYING PLACE TOWN)	TOWN OF MOSCOW
25841	T2 R4 NBKP (PITTSTON ACADEMY GRANT)	TOWN OF JACKMAN
25829	T2 R6 BKP WKR (JOHNSON MTN)	TOWN OF JACKMAN
25833	T3 R1 NBKP (LONG POND)	TOWN OF JACKMAN
25819	T3 R3 BKP WKR (DEAD RIVER)	TOWN OF MOSCOW
25861	T3 R4 BKP WKR (SPRING LAKE)	TOWN OF MOSCOW
25858	T3 R6 BKP WKR (UPPER ENCHANTED)	TOWN OF THE FORKS
25852	TR4 NBKP (SEBOOMOOK)	KRISTIN McDONOUGH, ROCKWOOD

SOMERSET COUNTY (cont)*

Legal Residence		Authorized
Code	Township	Excise Tax Collector
25839	T3 R7 BKP WKR (PARLIN POND)	TOWN OF JACKMAN
25822	T4 R16 WELS (ELM STREAM)	KRISTIN McDONOUGH, ROCKWOOD
25866	T5 R7 BKP WKR (RAYTON)	TOWN OF JACKMAN
25827	T6 R1 NBKP (HOLEB)	TOWN OF JACKMAN
25804	T5 R1 NBKP (ATTEAN POND)	TOWN OF JACKMAN
25808	T6 R11 WELS (BIG SIX)	TOWN OF JACKMAN

WASHINGTON COUNTY*

29340	BIG LAKE	TOWN OF PRINCETON
29801	BROOKTON	TOWN OF DANFORTH
29330	CATHANCE	TOWN OF EAST MACHIAS
29080	CENTERVILLE	TOWN OF COLUMBIA FALLS
29827	DAY BLOCK	TOWN OF WESLEY
29804	EDMUNDS	ROBERTA SEELEY, EDMUNDS TWP.
29825	GREENLAW CHOPPING	TOWN OF WESLEY
29810	MARION	TOWN OF EAST MACHIAS
29811	TRESCOTT	TOWN OF LUBEC
29803	T1 R2 TS (DYER)	TOWN OF TOPSFIELD
29809	T1 R3 TS (LAMBERT LAKE)	TOWN OF VANCEBORO
29813	T6 NORTH DIVISION	GRAND LAKE STREAM PLANTATION
29808	T7 R2 NBPP (KOSSUTH)	TOWN OF TOPSFIELD
29806	T9 R4 NBPP (FOREST CITY)	TOWN OF DANFORTH
29805	T10 R3 NBPP (FOREST)	TOWN OF TOPSFIELD
29821	T19 MD	TOWN OF WESLEY
29822	T24 MD	TOWN OF COLUMBIA FALLS
29828	T36 MD	TOWN OF WESLEY



FALL
T10 R12 WELS, PISCATAQUIS COUNTY

-PHOTO BY MARILYN TOURTELOTTE



*TRAMWAY
T8 R13 WELS, EAGLE LAKE TOWNSHIP
PISCATAQUIS COUNTY*

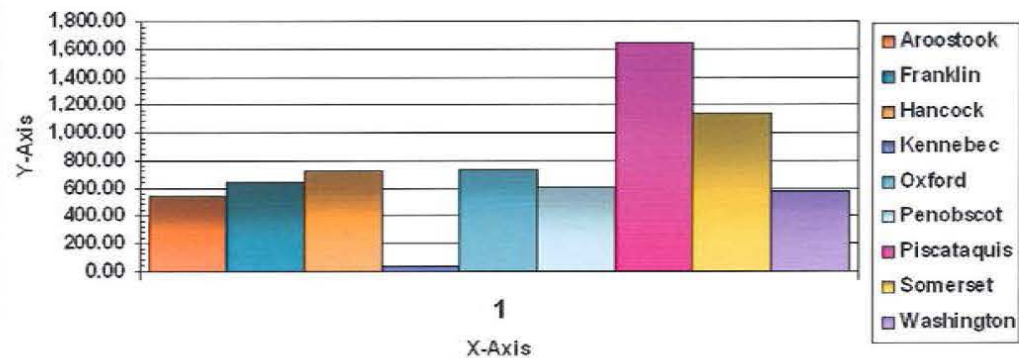
-PHOTO BY MARILYN TOURTELOTTE

COUNTY SERVICES

**UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 2009-2010**

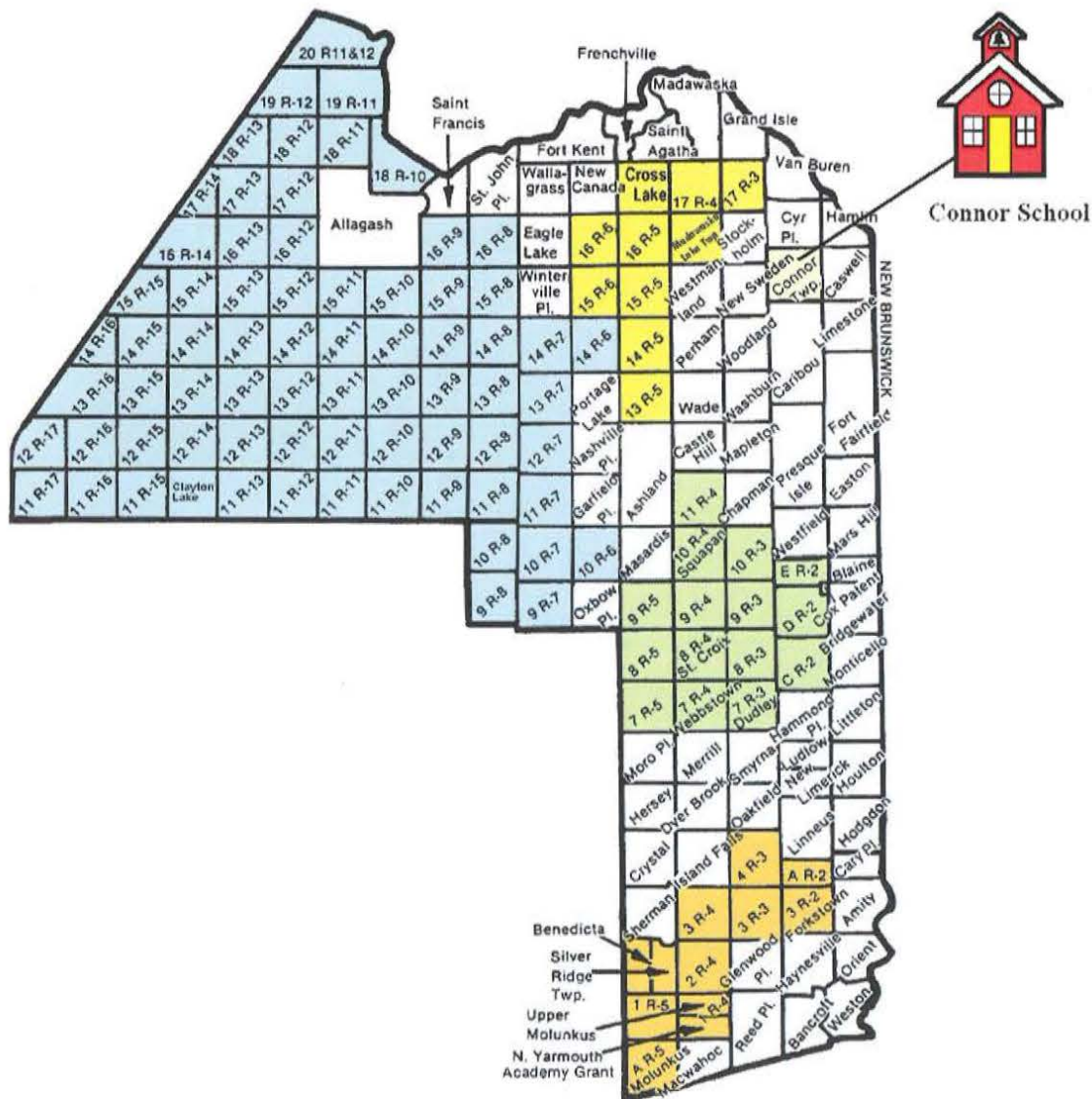
<u>Tax Code</u>	<u>County</u>	<u>2000 Resident Population</u>	<u>Number of Building Accts</u>	<u>Total Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<u>FY2009-2010 County Services Tax Assessment</u>
					<u>Summer</u>	<u>Winter</u>			
03	Aroostook	1,647	2,565	2,548,193.45	46.01	55.89	482,561,444	17.5%	885,417
07	Franklin	880	1,289	513,314.18	47.87	59.75	182,389,349	6.6%	564,825
09	Hancock	215	793	331,215.39	9.18	12.1	150,135,598	5.4%	154,505
11	Kennebec	31	15	6,130.96	1.72	1.72	2,818,500	0.1%	872
13	Knox	0	71	1,357.22	0	0	15,337,897	0.6%	0
15	Lincoln	1	43	1,696.38	0.85	0.85	12,125,002	0.4%	0
17	Oxford	655	909	415,290.23	56.27	45.35	180,252,881	6.5%	480,525
19	Penobscot	1,449	1,880	851,285.62	59.35	124.32	221,702,024	8.0%	885,380
21	Piscataquis	843	2,844	2,146,529.28	71.64	75.67	576,453,571	20.9%	1,389,350
25	Somerset	781	2,436	1,728,158.13	49.54	64.73	679,805,997	24.6%	888,306
27	Waldo	0	3	103.60	0	0	1,601,820	0.1%	0
29	Washington	1,341	1,782	747,502.37	72.19	100.12	257,809,462	9.3%	762,597
		<u>7,843</u>	<u>14,630</u>	<u>9,290,776.81</u>	<u>414.62</u>	<u>540.50</u>	<u>2,762,993,545</u>	<u>100.0%</u>	<u>6,011,777</u>

**PER CAPITA COSTS BY COUNTY
Unorganized Territory**



AROOSTOOK COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Aroostook:															
Central*	117	95	118	4	6	5	9	2	3	84	100	50	60	297	230
Connor	468	424	457	21	18	74	55	17	25	312	359	190	183	3	8
Northwest	45	27	10	0	0	1	0	1	0	25	10	14	8	289	300
South**	404	486	386	9	16	76	20	38	14	363	336	201	175	270	285
Square Lake	564	615	594	22	13	60	29	25	12	508	540	317	295	789	736
	1,598	1,647	1,565	56	53	216	113	83	54	1,292	1,345	772	721	1,648	1,559
*E Township deorganized June, 1990 and population added to Central															
**Benedicta deorganized February, 1987 and population added to South															

AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 2,547,931.88 Acres
2010 Unorganized Territory Population: 1,565
Number of Unorganized Territory Townships: 109

County Office

144 Sweden Street
Suite 1
Caribou 04736-2137
Website: www.aroostook.me.us
Email: doug@aroostook.me.us

Phone: 493-3318 Fax: 493-3491

Commissioners

Paul J. Adams
(District includes Central & Southern Aroostook)
Kathadin Trust
PO Box 1017
Houlton 04730

Phone: 532-4277 Fax: (800)660-8835

Norman L. Fournier
(District includes Connor & Square Lake)
2002 Aroostook Road
Wallagrass 04781

Phone: 444-5116 Fax: 444-5520

(W) 444-5973 x 118

Paul J. Underwood
(District includes Northwest Aroostook)
23 Burlock Road
Presque Isle 04769

Phone: 764-4331

County Administrator: Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

Sheriff: James P. Madore

532-3471 532-7319

Treasurer: Wilfred J. Bell

493-3318 493-3491

Registrar of Deeds:

Louise M. Caron (North)

834-3925 834-3138

Patricia F. Brown (South)

532-1500 532-1506

Judge of Probate: James P. Dunleavy

532-1502 532-7319

Registrar of Probate: Joanne M. Carpenter

532-1502 532-1507

EMA Director: Vernon Ouellette

493-4328 493-4357

Unorganized Territory Public Works Director:

Paul Bernier

493-3318 493-3491

District Attorney: Todd Roland Collins, Esq.

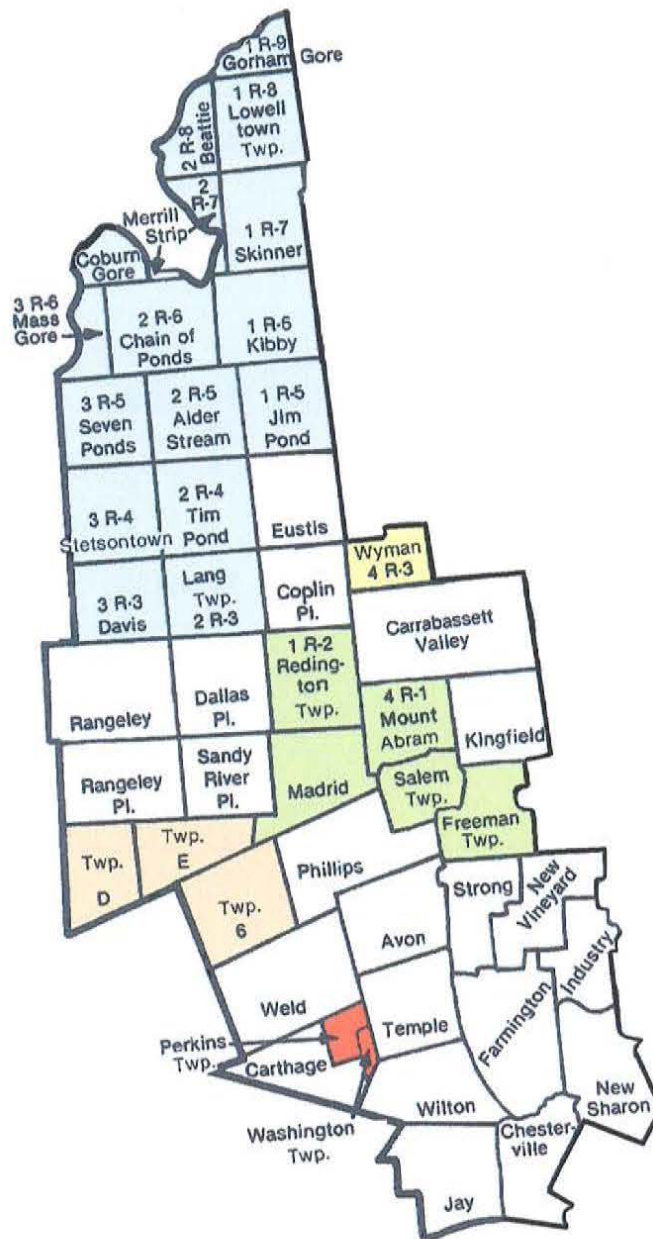
498-2557 493-3493

**UNORGANIZED TERRITORY
AROOSTOOK COUNTY**

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
REVENUES				
Property taxes				
Local taxes	\$ 885,417	\$ 885,417	\$ 885,417	\$ 0
County tax	600,522	600,522	600,522	0
State assistance				
Local road assistance	61,548	61,548	57,652	(3,896)
Snowmobile funds	1,500	1,500	133,985	132,485
Small community grant program	12,000	12,000	29,852	17,852
Excise taxes	232,500	232,500	204,131	(28,369)
Interest income	15,000	15,000	17,294	2,294
Other Revenues	1,000	1,000	799	(201)
TOTAL REVENUES	<u>\$ 1,809,487</u>	<u>\$ 1,809,487</u>	<u>\$ 1,929,652</u>	<u>\$ 120,165</u>
EXPENDITURES				
County tax	\$ 600,522	\$ 600,522	\$ 600,522	\$ 0
Roads	118,650	118,650	118,650	0
Public works	79,164	79,164	99,571	(20,407)
Public safety	27,829	27,829	26,646	1,183
Snow removal	259,595	259,595	253,145	6,450
Solid waste disposal	112,940	112,940	108,598	4,342
Fire protection	111,778	111,778	112,783	(1,005)
Ambulance service	43,014	43,014	21,168	21,846
Administration	58,760	58,760	58,760	0
Capital outlays	297,050	478,921	188,283	290,638
Other	125,185	148,012	260,406	(112,394)
TOTAL EXPENDITURES	<u>\$ 1,834,487</u>	<u>\$ 2,039,185</u>	<u>\$ 1,848,532</u>	<u>\$ 190,653</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(25,000)</u>	<u>(229,698)</u>	<u>81,120</u>	<u>310,818</u>
NET CHANGE IN FUND BALANCE	<u>\$ (25,000)</u>	<u>\$ (229,698)</u>	<u>81,120</u>	<u>\$ 310,818</u>
FUND BALANCE - July 1, 2009			<u>\$ 315,662</u>	
FUND BALANCE - June 30, 2010			<u>\$ 396,782</u>	

FRANKLIN COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



	Population			Children						Adult		Homes	
				Preschool 0 to 4 yrs		Elementary 5 to 14 yrs		Secondary 15 to 17 yrs		Population 18 yrs and older		Year Round	Seasonal
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2010	2010
Franklin:													
East Central	459	526	808	27	27	89	94	23	41	387	646	350	278
North	21	41	61	0	2	9	5	2	3	30	51	27	400
South	56	70	69	2	7	15	4	5	4	48	54	27	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	42	120
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	*N/A	*N/A
	779	880	1,026	40	42	147	107	35	52	658	825	446	848
*Madrid deorganization effective July, 2000, added to East Central in the 2010 census													

FRANKLIN COUNTY

County Seat: Farmington
Unorganized Territory Area: 513,320.36 Acres
2010 Unorganized Territory Population: 1,026
Number of Unorganized Territory Townships: 27

County Office

Franklin County Courthouse
140 Main Street, Suite 3
Farmington 04938
Email: jmagoon@franklincountyme.com

Phone: 778-6614 Fax: 778-5899

Commissioners

Clyde C. Barker
Unorganized Territories)
PO Box 165
Strong 04983

Phone: 778-1376

Frederick W. Hardy
*(District contains no
Unorganized Territories)*
887 Weeks Mills Road
New Sharon 04955

Phone: 778-4320 Fax: 778-4320

Gary T. McGrane
*(District contains no
Unorganized Territories)*
310 East Dixfield Road
Jay 04239

Phone: 645-3382
(W) 581-4124
Cell: 491-0188 Fax: 581-4122

County Clerk: Julie Magoon
Sheriff: Dennis C. Pike
Treasurer: Mary K. Frank
Registrar of Deeds: Susan A. Black
Judge of Probate: Richard M. Morton, Esq.
Registrar of Probate: Joyce S. Morton
EMA Director: Timothy A. Hardy
E 911 Addressing Officer: Deb Richards
District Attorney: Norman R. Croteau, Esq.

Phone: 778-6614	Fax: 778-5899
778-2680	778-6485
778-6614	778-5899
778-5889	778-5899
778-5888	778-5899
778-5888	778-5899
778-5892	778-5894
491-2965	
778-5890	779-0892

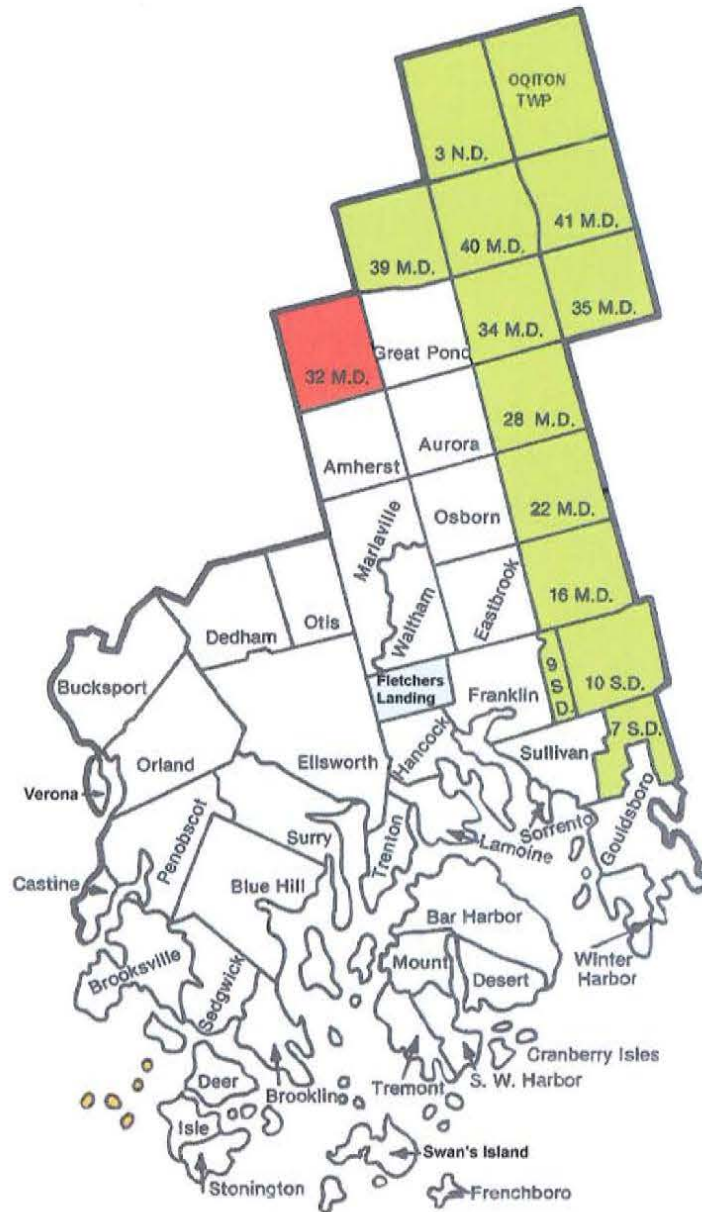
**UNORGANIZED TERRITORY
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Taxes:			
Property taxes	\$ 564,825	\$ 564,825	\$ 0
Excise taxes	100,000	130,861	30,861
Intergovernmental revenues:			
Local road assistance	58,932	58,932	0
Snowmobile reimbursement	300	199	(101)
Interest revenue	15,000	1,377	(13,623)
Use of Surplus	132,813	0	(132,813)
Miscellaneous Revenue	0	15,067	15,067
TOTAL REVENUES	<u>\$ 871,870</u>	<u>\$ 771,261</u>	<u>\$ (100,609)</u>
EXPENDITURES			
Current:			
Administration	\$ 43,018	43,197	\$ (179)
Public safety	137,656	134,220	3,436
Public works	553,310	534,675	18,635
Solid waste	106,386	90,452	15,934
Contingency	0	0	0
Capital reserve outlay	31,500	370,054	(338,554)
TOTAL EXPENDITURES	<u>\$ 871,870</u>	<u>\$ 1,172,598</u>	<u>\$ (300,728)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(401,337)</u>	<u>(401,337)</u>
FUND BALANCE - JULY 1		<u>\$ 704,518</u>	
FUND BALANCE - JUNE 30		<u><u>\$ 303,181</u></u>	

HANCOCK COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children				Adult				Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Hancock:															
Central	138	138	117	5	2	20	12	8	4	105	99	71	55	31	34
East	40	73	94	1	6	8	14	4	5	60	69	35	38	545	637
Northwest	0	4	2	0	0	0	0	0	0	4	2	2	1	18	19
	178	215	213	6	8	28	26	12	9	169	170	108	94	594	690

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 329,060.53 Acres
2010 Unorganized Territory Population: 213
Number of Unorganized Territory Townships 15
Number of Unorganized Territory Offshore Islands: 33

County Office

50 State Street, Suite 7
Ellsworth 04605
Website: www.co.hancock.me.us
Email: hancock.county@co.hancock.me.us

Phone: 667-9542 Fax: 667-1412

Commissioners

Percy L. Brown
(District contains no Unorganized Territory)
653 Sunset Road
Deer Isle 04627

Phone: 348-2247 Fax: 348-6066

Fay A. Lawson
(District contains no Unorganized Territory)
PO Box 309
Bass Harbor 04653

Phone: 244-4326

Steven E. Joy
(District includes Central, East,
and Northwest Unorganized Territory)
125 Main Street
Ellsworth 04605

Phone: 667-9333 Fax: 348-6066

County Clerk: Cynthia DePrenger
Sheriff: William F. Clark
CFO: Philip Roy, Jr.
Treasurer: Janice Pinkham Eldridge
Registrar of Deeds: Julie Curtis
Judge of Probate: James Patterson, Esq.
Registrar of Probate: Bonnie Cousins
EMA Director: Ralph E. Pinkham
District Attorney: Carletta M. Bassano, Esq.
RCC/911 Director: Renée Wellman
Unorganized Territory Clerk: Nora Garland

Phone: 667-9542 Fax: 667-1412
667-7575 667-7516
667-8272 667-1412
667-8272 667-1414
667-8353 667-1410
667-8434
667-8434
667-8126 667-1406
667-4621 667-0784
667-8867 667-4865
667-9542 x 247

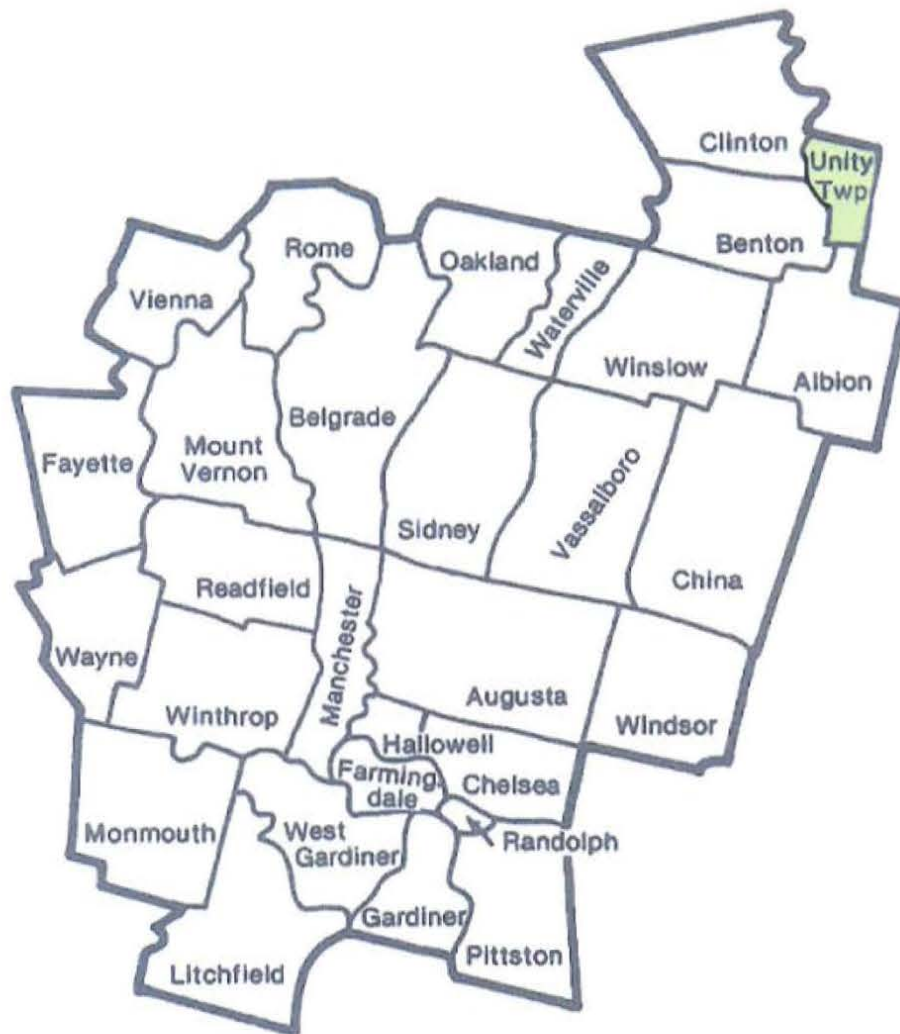
**UNORGANIZED TERRITORY
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year ended June 30, 2010**

	Final Budget	Actual	Variance positive (negative)
REVENUES:			
Property taxes	\$ 154,505	\$ 154,505	\$ 0
Excise taxes	16,000	15,067	(933)
Road assistance	12,732	13,732	1,000
Snowmobile grant	10	22,827	22,817
Miscellaneous	820	3,445	2,625
TOTAL REVENUES	\$ 184,067	\$ 209,576	\$ 25,509
EXPENDITURES:			
Administration	\$ 9,838	\$ 9,838	\$ 0
Clerical assistance	10,288	3,715	6,573
Fire protection	20,000	10,000	10,000
Roads and bridges	25,991	12,384	13,607
Solid waste removal	28,000	29,109	(1,109)
Supervisors/Road commissioners	26,523	23,538	2,985
Snow removal	70,000	63,850	6,150
Dispatch center fee	6,000	6,180	(180)
Washington Hancock community agency	1,000	0	1,000
Snowmobile grant	0	22,827	(22,827)
Operating costs and other	6,450	5,854	596
E-911 reserve	2,500	2,500	0
TOTAL EXPENDITURES	\$ 206,590	\$ 189,795	\$ 16,795
Excess (deficiency) of revenues over (under) expenditures	(22,523)	19,781	42,304
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity			(754)
Net change in fund balance		19,027	
Fund balance, beginning of year		\$ 234,143	
Fund balance, end of year		\$ 253,170	

KENNEBEC COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Kennebec:															
Unity Township	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0
	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 6131.96 Acres
2010 Unorganized Territory Population: 43
Number of Unorganized Territory Townships: 1

County Office

125 State Street
Augusta 04330
Website: www.kennebeccounty.org
Email: bgdevlin@kennebeccounty-me.gov

Phone: 622-0971 Fax: 623-4083

Commissioners

George M. Jabar II
(District includes Unity Township)
6 Park Place
Waterville 04901

Phone: 873-0781 Fax: 873-7914
873-5597

Beverly Daggett
(District contains no Unorganized Territory)
16 Pine Street
Augusta 04330

Phone: 622-9053

Nancy Rines
(District contains no Unorganized Territory)
PO Box 68
South Gardiner 04359

Phone: 582-1844

County Administrator: Robert Devlin	Phone: 622-0971	Fax: 623-4083
Assistant County Administrator: Terry York	622-0971	623-4083
Sheriff: Randall H. Liberty	623-3614	622-0990
Treasurer: Robert G. Crockett	622-1362	623-4083
Registrar of Deeds: Beverly Bustin-Hatheway	622-0431	622-1598
Judge of Probate: James Mitchell, Esq.	622-7558	621-1639
Registrar of Probate: Kathleen Ayers	622-7558	621-1639
EMA Director: Richard Beausoleil	623-8407	622-4128
District Attorney: Evert Fowle, Esq.	623-1156	622-5839

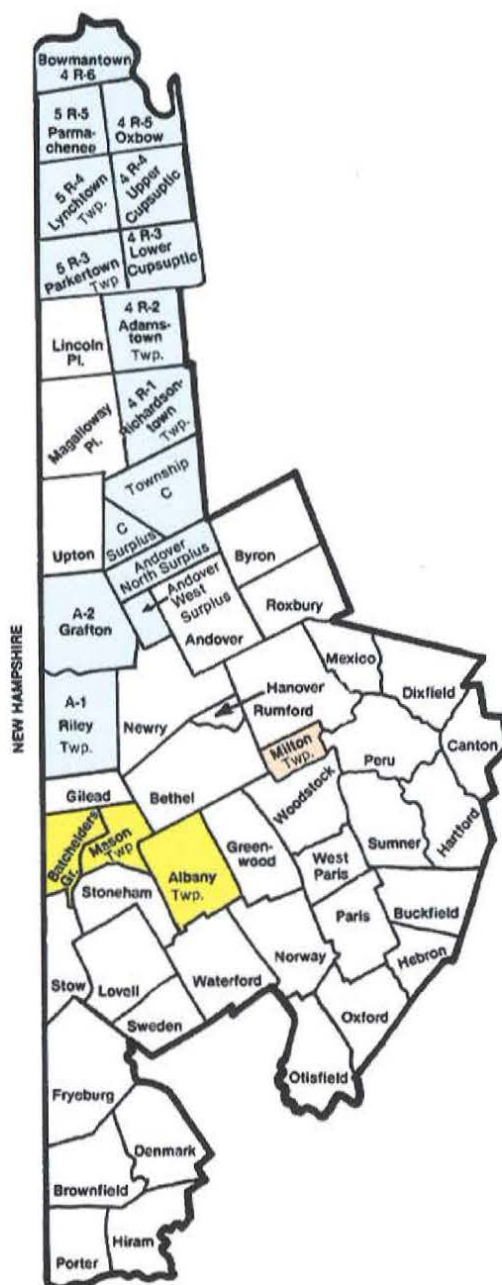
**UNORGANIZED TERRITORY
KENNEBEC COUNTY
(Unity Township)**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Property Taxes	\$ 937	0	\$ (937)
Excise Taxes	8,200	7,936	\$ (264)
Intergovernmental revenue:			
Department of Transportation	2,064	2,064	0
Miscellaneous revenue	0	5,091	5,091
TOTAL REVENUES	<u>\$ 11,201</u>	<u>\$ 15,091</u>	<u>\$ 3,890</u>
EXPENDITURES:			
Current:			
Fire department	\$ 1,500	\$ 1,500	\$ 0
Snow removal	6,500	8,082	(1,582)
E911	150	92	58
Waste disposal	3,900	4,417	(517)
Administration	738	1,465	(728)
Audit	1,200	1,304	(104)
Miscellaneous/contingency	1,500	106	1,394
TOTAL EXPENDITURES	<u>15,488</u>	<u>16,965</u>	<u>(1,477)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>\$ (4,286)</u>	<u>\$ (1,874)</u>	<u>\$ 2,413</u>
OTHER FINANCING SOURCES (USES)			
Interest income	0	411	411
Utilization of undesignated fund balance	4,286	0	(4,286)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 4,286</u>	<u>411</u>	<u>4,697</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ 0</u>	<u>(1,463)</u>	<u>(2,285)</u>
FUND BALANCE - JULY 1		<u>\$ 59,903</u>	
FUND BALANCE - JUNE 30		<u>\$ 58,440</u>	

OXFORD COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Oxford:															
Milton	128	123	143	9	4	19	17	6	9	89	113	49	61	12	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	242	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	229	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	483	516

OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 409,324.87 Acres
2010 Unorganized Territory Population: 746
Number of Unorganized Territory Townships: 19

County Office

26 Western Avenue, PO Box 179
South Paris 04281
Website: www.oxfordcounty.org
Email: scole@oxfordcounty.org

Phone: 743-6359 Fax: 743-1545

Commissioners

David Duguay
(District includes Milton and North Oxford)
125 Swift River Road
Byron 04275

Phone: 369-0354

Caldwell Jackson
(District includes Albany and South Oxford)
266 Hebron Road
Oxford 04270

Phone: 539-2325 Fax: 539-2325

Steven Merrill
(District includes Batchelders Grant
and Mason)
42 Thurston Road
Norway 04268

Phone: 743-7695 Fax: 539-4179
(W) 592-2554

County Administrator: Scott G. Cole
Assistant County Administrator: Judith Haas
Sheriff: Wayne J. Gallant
Treasurer: Roy Gedat
Registrar of Deeds:
Patricia A. Shearman (East)
Jean J. Watson (West)
Judge of Probate: Dana C. Hanley, Esq.
Registrar of Probate: Bruce Rood
EMA Director: Allyson Hill
District Attorney: Norman Croteau, Esq.

Phone: 743-6359	Fax: 743-1545
743-6359	743-1545
743-9554	743-1510
743-6350	743-1545
743-6211	743-2656
935-2565	935-4183
743-4297	743-4255
743-6671	743-4255
743-6336	743-7346
743-8282	743-1511

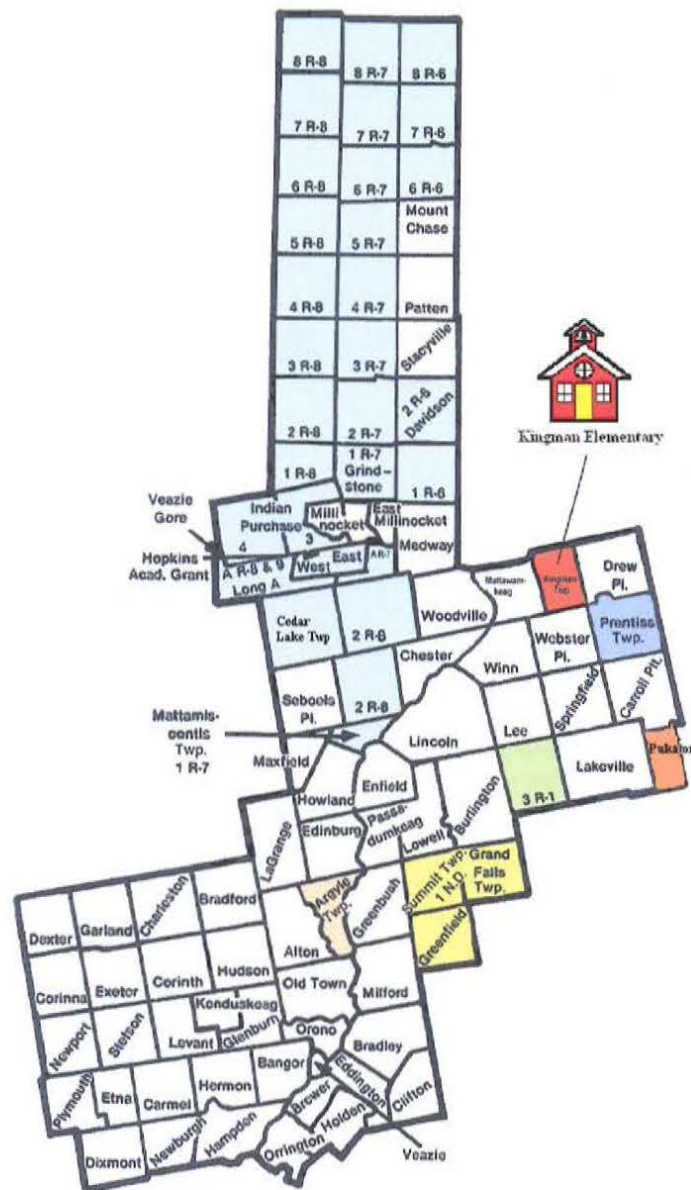
**UNORGANIZED TERRITORY
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:			
Taxes:			
Property taxes	\$ 480,525	\$ 480,525	\$ 0
Excise taxes	100,000	105,684	5,684
Intergovernmental revenues:			
Local road assistance	62,040	60,396	(1,644)
Snowmobile reimbursement	400	424	24
Forest	0	36,448	36,448
Interest revenue	6,000	740	(5,260)
Miscellaneous revenue	0	12,364	12,364
TOTAL REVENUES	<u>\$ 648,965</u>	<u>\$ 696,581</u>	<u>\$ 47,616</u>
EXPENDITURES:			
Current:			
Administration	\$ 44,694	39,650	\$ 5,044
Public safety	112,384	111,882	502
Public works	371,800	370,842	958
Solid waste	72,000	62,128	9,872
Contingency	25,000	0	25,000
Capital reserve outlay	130,000	208,618	(78,618)
TOTAL EXPENDITURES	<u>\$ 755,878</u>	<u>\$ 793,120</u>	<u>\$ (37,242)</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ (106,913)</u>	<u>(96,539)</u>	<u>\$ 10,374</u>
FUND BALANCE - JULY 1		<u>\$ 695,782</u>	
FUND BALANCE - JUNE 30		<u>\$ 599,243</u>	

PENOBSCOT COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children				Adult				Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Penobscot															
Argyle	202	253	277	13	21	43	27	10	10	187	219	110	120	14	19
East Central**	279	324	343	18	23	53	49	21	12	232	259	142	140	149	164
Kingman	246	213	174	7	7	17	10	12	8	177	149	99	82	15	22
North	403	443	463	11	6	43	25	14	14	375	418	219	226	818	844
Prentiss*	245	214	214	16	10	28	20	11	7	159	177	91	95	22	83
Pukaton	0	0	5	0	0	0	3	0	0	0	2	0	1	28	37
Twombly	N/A	2	0	0	0	0	0	0	0	2	0	2	0	9	10
	1,375	1,449	1,471	65	67	184	134	68	51	1,132	1,224	663	664	1,055	1,179
*Prentiss deorganized June, 1990															
**Greenfield deorganized July, 1993 and population added to East Central (2000 census)															
***Pukaton (FKA Whitney Twp, T5 R1 NBPP renamed in 1996)															

PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area; 847,910.72 Acres
2010 Unorganized Territory Population: 1,471
Number of Unorganized Territory Townships: 39

County Office

97 Hammond Street
Bangor 04401-4998
Email: bcollins@penobscot-county.net

Phone: 942-8535 Fax: 945-6027

Commissioners-

Peter K. Baldacci
(District contains no Unorganized Territory)
23 Hempstead Avenue
Bangor 04401

Phone: 942-0076 Fax: 945-6027

Thomas J. Davis, Jr.
(District contains no Unorganized Territory)
PO Box 112
Kenduskeag 04450

Phone: 884-8383 Fax: 884-7086

Stephen S. Stanley
(District includes all of the Unorganized Territory)
614 Pattagumpus
Medway 04460

Phone: 746-5371 Fax: 945-6027

County Administrator: Bill Collins
Sheriff: Glenn C. Ross
Treasurer: Daniel J. Tremble
Registrar of Deeds: Susan F. Bulay
Judge of Probate: Allan Woodcock, Jr., Esq.
Registrar of Probate: Susan M. Almy
EMA Director: Calvin (Tom) Robertson
Director, Unorganized Territory
 Administration: Barbara Veilleux
Road Agent: George Buswell
District Attorney: R. Christopher Almy, Esq.

Phone:	942-8535	Fax:	945-6027
	947-4585		945-4761
	942-8535		945-6027
	942-8797		945-4920
	942-8769		941-8499
	942-8769		941-8499
	945-4750		942-8941
	942-8566		945-4933
	942-8566		945-4933
	942-8552		945-4748

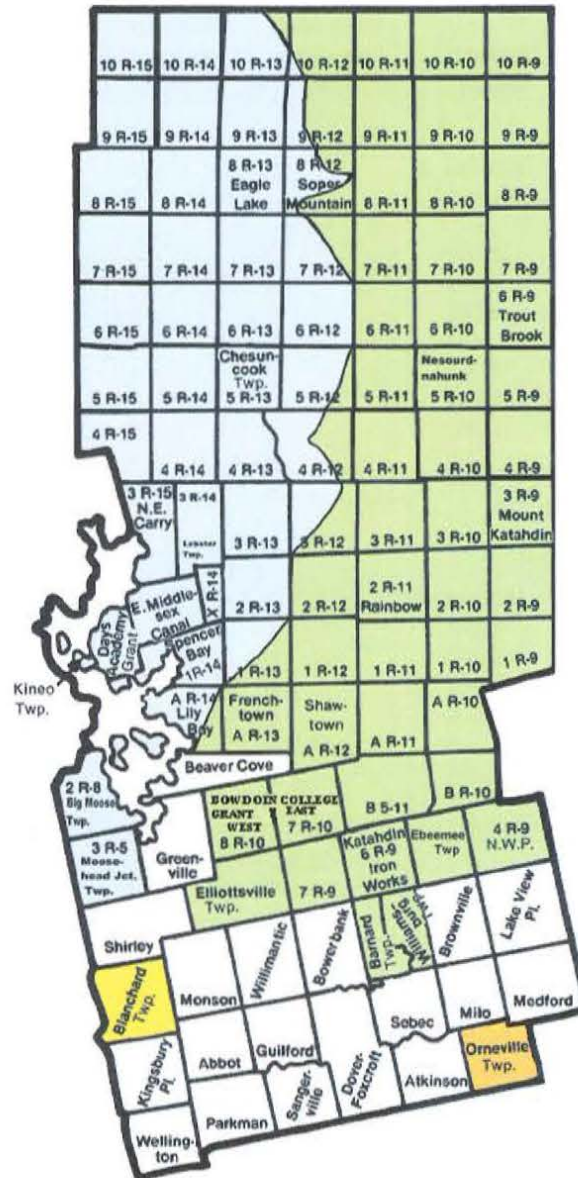
UNORGANIZED TERRITORY
PENOBSCOT COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Original Budget	Balances forward and Reserves	Receipts/ Applied Revenue	Final Adjusted Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ 885,380	\$ 0	0	885,380	\$ 885,380	\$ 0
Excise taxes	170,000	0	0	170,000	188,077	18,077
Intergovernmental revenue:						
Local road assistance	118,000	0	0	118,000	106,019	(11,981)
Solid waste/snowplowing	81,364	0	0	81,364	65,386	(15,978)
Fire/rescue reimbursements	3,000	0	0	3,000	2,481	(519)
Snowmobiles-townships	400	0	0	400	0	(400)
Road salt/sand reimbursement	18,000	0	0	18,000	14,120	(3,880)
PERC reimbursement	16,000			16,000	25,005	9,005
Investment income	10,000	0	0	10,000	15,640	5,640
Other revenue	200	0	0	200	(16,701)	(16,901)
TOTAL REVENUE	\$ 1,302,344	\$ 0	\$ 0	\$ 1,302,344	\$ 1,285,407	\$ (16,937)
EXPENDITURES						
Current						
Administration	\$ 67,419	\$ 0	0	67,419	\$ 67,418	\$ 1
Audit/bank charges/fees	2,500	0	0	2,500	2,800	(300)
Polling places	3,000	0	0	3,000	1,090	1,910
Ambulance services	21,000	0	0	21,000	18,240	2,760
Animal control	4,800	0	0	4,800	3,647	1,153
E-911 addressing	0	63,709	504	64,213	11,213	53,000
Fire protection	63,038	0	0	63,038	54,546	8,492
Solid waste	261,100	0	0	261,100	186,726	74,374
Snow removal	745,233	0	0	745,233	667,747	77,486
Snow removal bond	0	22,317	6,197	28,514	0	28,514
Roads and bridges	27,270	238,570	1,888	267,728	114,815	152,913
Snowmobile trails	2,000	0	0	2,000	1,500	500
Cemeteries	21,440	0	0	21,440	19,535	1,905
Contingency	0	25,000	0	25,000	0	25,000
Capital outlay						
Sand/salt buildings	75,000	221,046	1,749	297,795	133,967	163,828
Road overlay	0	179,579	1,421	181,000	70,653	110,347
Bridge maintenance	0	94,623	749	95,372	1,675	93,697
Road projects	0	333,702	2,640	336,342	0	336,342
Vehicle replacement escrow	4,000	0	0	4,000	0	4,000
URIP escrow	118,000	88,284	0	206,284	190,416	15,868
TOTAL EXPENDITURES	\$ 1,415,800	\$ 1,266,830	\$ 15,148	\$ 2,697,778	\$ 1,545,988	\$ 1,151,790
Excess of revenues over (under) expenditures	(113,456)	(1,266,830)	(15,148)	(1,395,434)	(260,581)	1,134,853
FUND BALANCES - JULY 1	\$ 1,650,809					
FUND BALANCES - JUNE 30	\$ 1,257,629					

PISCATAQUIS COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children				Adult				Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Piscataquis															
*Blanchard	78	83	98	2	1	7	8	8	1	66	88	53	46	95	93
Northeast	218	347	273	16	3	37	16	18	10	276	244	177	140	1,037	1,188
Northwest	141	159	147	6	2	19	7	3	6	131	132	62	81	895	952
Southeast	247	254	253	6	14	39	18	13	5	196	216	118	113	199	220
	384	843	771	30	20	102	49	42	22	669	680	410	380	2,226	2,453
*Blanchard deorganized in 1985															

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 2,291,037.34 Acres
2010 Unorganized Territory Population: 771
Number of Unorganized Territory Townships: 92
Inland islands: 68

County Office

159 East Main Street
Dover-Foxcroft 04426
Email: countymanager@piscataquis.us

Phone: 564-2161 Fax: 564-3022

Commissioners

Thomas Lizotte
(District includes part of Elliottsville Twp)
1062 South Street
Dover-Foxcroft 04426

Phone: 564-3186
(W) 564-4342

Frederick Y. Trask
(District includes Barnard, Northeast
Piscataquis excluding Elliottsville,
Southeast Piscataquis, and Orneville)
PO Box 37
Milo 04463

Cell: 631-8190 Fax: 943-5626
(W): 943-7746

Eric P. Ward
(District includes Blanchard, part of
Elliottsville and NW Piscataquis)
PO Box 194
Greenville Junction 04442

Cell: 280-0291 Fax: 564-3022

County Manager: Marilyn Tourtelotte
Sheriff: John J. Goggin
Treasurer: Gail E. Lynch
Registrar of Deeds: Linda M. Smith
Judge of Probate: James R. Austin, Esq.
Registrar of Probate: Donna Peterson
EMA Director: Thomas F. Iverson, Jr.
Road Coordinator: Tracy Lord
District Attorney: R. Christopher Almy, Esq.

Phone: 564-2161	Fax: 564-3022
564-3304	564-2315
564-2161	564-3022
564-2411	564-7708
564-2431	564-2431
564-2431	564-2431
564-8660	564-7475
564-2161	564-3022
564-2181	564-6503

**UNORGANIZED TERRITORY
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes assessed	1,389,350	1,389,350	\$ 0
Excise taxes	160,000	143,199	(16,801)
Intergovernmental revenues:			
Local road assistance	84,000	81,792	(2,208)
Federal and state grants	18,000	63,661	45,661
Interest income	14,205	17,575	3,370
Dump recycling	14,325	10,490	(3,835)
Miscellaneous revenues	1,905	6,351	4,446
TOTAL REVENUES	<u>\$ 1,681,785</u>	<u>\$ 1,712,418</u>	<u>\$ 30,633</u>
EXPENDITURES:			
Current:			
Administration	\$ 80,085	\$ 60,556	\$ 19,529
Advertising	2,000	974	1,026
Ambulance	10,000	9,000	1,000
Animal control	5,500	4,738	762
Attorney fees	10,000	5,233	4,767
Auditing	2,200	2,600	(400)
Cemeteries	9,300	8,681	619
Dumps	380,650	300,366	80,284
Elections	1,500	609	891
Fire protection	122,600	86,747	35,853
Road maintenance	15,000	16,487	(1,487)
Snowmobile trails	5,000	4,689	311
Summer maintenance	319,200	308,806	10,394
Winter maintenance	534,937	501,911	33,026
Capital outlay	183,813	183,813	0
TOTAL EXPENDITURES	<u>\$ 1,681,785</u>	<u>\$ 1,495,210</u>	<u>\$ 186,575</u>
Net change in fund balance before unbudgeted items	<u>\$ 0</u>	<u>\$ 217,208</u>	<u>\$ 217,208</u>
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity		\$ 175,935	
Net change in fund balance		\$ 393,143	
FUND BALANCE - BEGINNING		\$ 901,355	
FUND BALANCE, ENDING		<u>\$ 1,294,498</u>	

SOMERSET COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children				Adult				Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Somerset:															
Central	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169
Northeast	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029
Northwest	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563
Seboomook	19	45	48	0	3	6	4	1	3	38	38	53	21	315	320
	693	781	838	29	26	87	76	43	21	622	715	440	401	1,785	2,081

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 1,729,984.31 Acres
2010 Unorganized Territory Population: 838
Number of Unorganized Territory Townships: 83

County Office

41 Court Street
Skowhegan 04976

Website: www.somersetcounty-me.org

Email: somerset@somersetcounty-me.org

Phone: 474-9861

Fax: 474-7405

Commissioners

Robert Dunphy
*(District includes all of the
Unorganized Territory)*
PO Box 70
North Anson 04958

Phone: 635-2593

Fax: 474-7405

Lynda N. Quinn
(District contains no Unorganized Territory)
PO Box 36
Skowhegan 04976

Phone: 474-3039

Fax: 474-7405

Gerald York
(District contains no Unorganized Territory)
5 Silver Street
Fairfield 04937

Phone: 649-7258

Fax: 474-7405

County Administrator: Larry Post
Deputy County Administrator: Lori Costa
Sheriff: Barry A. DeLong
Treasurer: Tracey H. Rotondi
Registrar of Deeds: Diane M. Godin
Judge of Probate: John Alsop, Esq.
Registrar of Probate: Victoria Hatch
EMA Director: Michael Smith
District Attorney: Evert Fowle, Esq.
Unorganized Territory: Dave Spencer

Phone: 474-9861

Fax: 474-7405

Phone: 474-9861

Fax: 474-7405

474-9591

858-4705

474-5776

858-4707

474-3421

474-2793

474-3322

474-3322

474-6788

474-0879

474-2423

474-7407

858-9589

858-4707

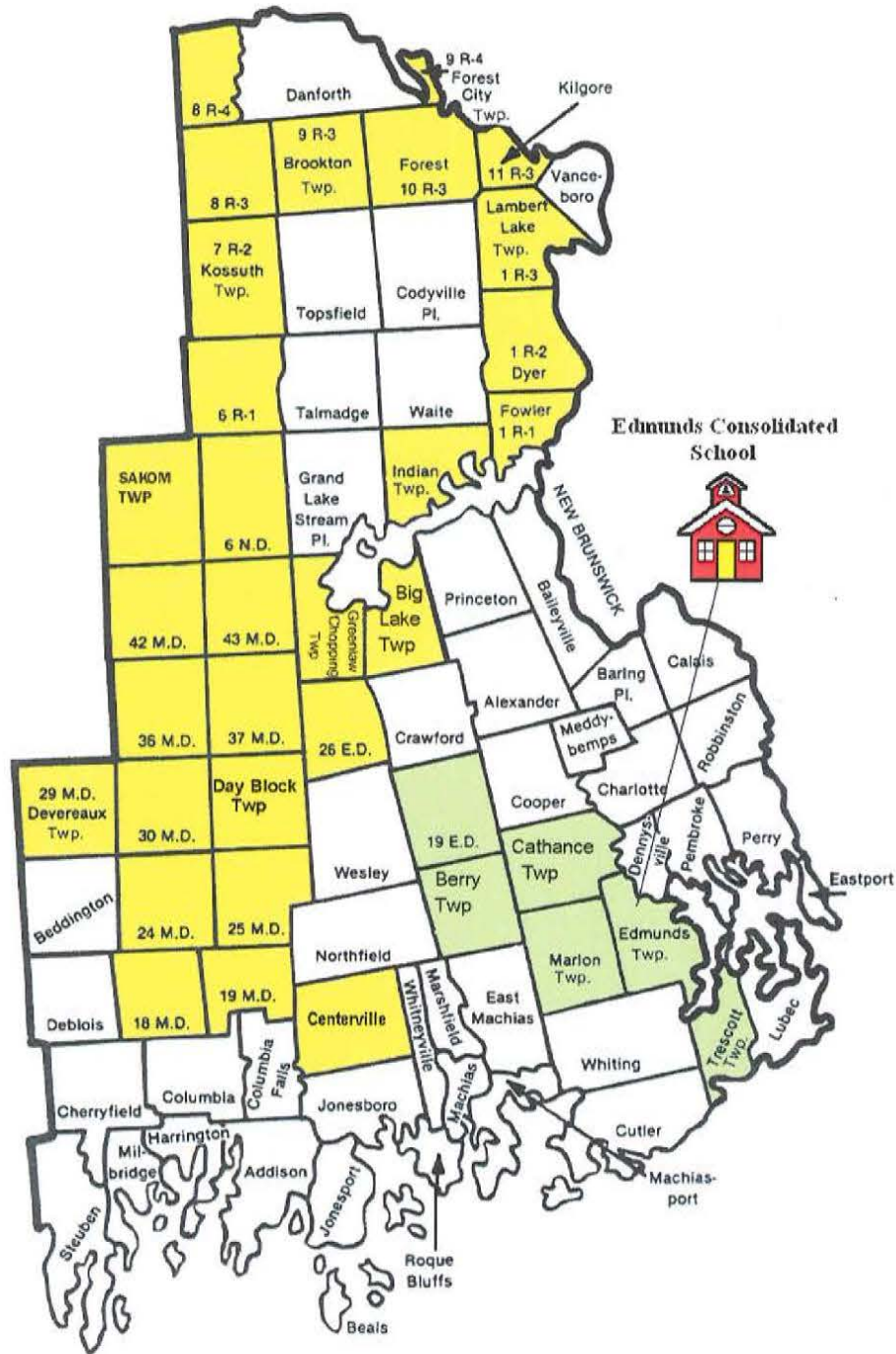
**UNORGANIZED TERRITORY
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Property Taxes	\$ 888,306	\$ 888,306	\$ 888,306	\$ 0
Excise Taxes	146,000	146,000	129,804	(16,196)
Intergovernmental revenue:				
Roads	67,268	67,268	67,436	168
Carrabassett Valley	7,184	7,184	0	(7,184)
Snowmobiles - townships	1,500	1,500	0	(1,500)
Charges for services	11,100	11,100	2,390	(8,710)
Investment income	15,240	15,240	2,325	(12,915)
Other revenue	5,964	5,964	14,955	8,991
TOTAL REVENUES	<u>1,142,562</u>	<u>1,142,562</u>	<u>1,105,216</u>	<u>(37,346)</u>
EXPENDITURES				
Current				
Roads and bridges	197,980	197,980	145,900	52,080
Snow removal	307,258	307,258	287,862	19,396
Dumps	202,495	202,495	196,178	6,317
Fire protection	129,517	129,517	103,605	25,912
Cemeteries	7,000	7,000	345	6,655
Ambulance services	28,783	28,783	28,294	489
Street lights	5,300	5,300	3,384	1,916
Snowmobile trails	13,857	13,857	13,857	0
Polling places	1,800	1,800	1,515	285
Community building - Rockwood	7,650	7,650	0	7,650
Program services/donations	6,200	6,200	6,000	200
E911	38,507	38,507	10,373	28,134
Animal control	4,000	4,000	1,428	2,572
Administration	59,288	59,288	75,619	(16,331)
Operating transfers				
Roads	226,919	226,919	226,919	0
Fire stations	8,500	8,500	8,500	0
 Total expenditures	<u>1,245,054</u>	<u>1,245,054</u>	<u>1,109,779</u>	<u>135,275</u>
 Excess of Revenues Over (Under) Expenditures	\$ <u>(102,492)</u>	\$ <u>(102,492)</u>	(4,563)	\$ <u>97,929</u>
 FUND BALANCE-BEGINNING			<u>304,478</u>	
 FUND BALANCE-ENDING			<u>\$ 299,915</u>	

WASHINGTON COUNTY UNORGANIZED TERRITORY

2010 RESIDENT POPULATION CENSUS



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Washington:															
East Central*	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North**	496	547	499	27	23	70	47	25	28	425	401	268	223	776	811
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A
	1,157	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	1,023	1,058
*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central															
**Big Lake Township (FKA Township 21) deorganized in April, 1983 and population added to North															
***Centerville deorganized July 1, 2004 and population added to North															

WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 739,081.12 Acres
2010 Unorganized Territory Population: 1,227
Number of Unorganized Territory Townships: 35

County Office

85 Court Street, PO Box 297
Machias 04654

Phone: 255-3127 Fax: 255-3313

Website: www.washingtoncountymaine.com

Email: manager@washingtoncountymaine.com

Commissioners

John B. Crowley, Sr.
(District includes Centerville Township)
491 Basin Road
Addison 04606

Phone: 497-2178 Fax: 255-3313

Christopher M. Gardner
(District includes East Central
Washington County)
220 King Street
Edmunds Township 04628

Phone: 853-0944 Fax: 853-9584

Kevin L. Shorey
(District includes North
Washington County)
1384 River Road
Calais 04619

Phone: 853-2488 Fax: 853-4406

County Manager: Betsy Fitzgerald

Phone: 255-3127 Fax: 255-3313

Sheriff: Donald G. Smith

255-4422 255-3641

Treasurer: Jill C. Holmes

255-8354 255-6427

Registrar of Deeds: Sharon D. Strout

255-6512 255-3838

Judge of Probate: Lyman L. Holmes, Esq.

255-3800 255-3999

Registrar of Probate: Carlene M. Holmes

255-6591 255-3999

EMA Director: Michael Hinerman

255-3931 255-8636

District Attorney: Carletta M. Bassano, Esq.

255-4425 255-6423

Unorganized Territory Supervisor: Dean Preston

255-8919 255-3572

Email: ut@washingtoncountymaine.com

Animal Control Officer/

& Shellfish Warden: Evan Ackley

271-7242 255-3572

Sunrise Economic Council,

TIF Administrator: Diane Smith-Halkett

255-0983 x 11 255-4987

Email: tifadmin@sunrisecounty.org

**UNORGANIZED TERRITORY
WASHINGTON COUNTY**

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (negative)
	Original	Final	Actual Amounts	
REVENUES				
Property taxes	\$ 762,599.00	\$ 762,599.00	\$ 762,597.00	\$ (2.00)
Excise taxes	176,050.00	176,050.00	195,702.83	19,652.83
Intergovernmental revenue	101,375.00	101,375.00	101,926.56	551.56
TIF - Stetson Mountain	0.00	1,149,893.00	1,149,893.01	
Investment income	0.00	0.00	9,766.91	9,766.91
Other revenues	13,005.00	13,005.00	25,984.37	12,979.37
Total Revenues	\$ 1,053,029.00	\$ 2,202,922.00	\$ 2,245,870.68	\$ 42,948.67
EXPENDITURES				
Roads and bridges	\$ 309,321.00	\$ 309,321.00	\$ 305,266.51	\$ 4,054.49
Snow removal	417,480.00	417,480.00	401,874.83	15,605.17
Rubbish removal	89,966.00	89,966.00	90,388.97	(422.97)
Fire and ambulance	56,326.00	56,326.00	53,073.80	3,252.20
Animal control officer	20,295.00	20,295.00	18,905.33	1,389.67
Cemeteries	6,450.00	6,450.00	6,184.47	265.53
Street lights	690.00	690.00	692.60	(2.60)
Third party requests	11,500.00	11,500.00	11,500.00	0.00
Community projects	3,200.00	3,200.00	3,200.00	0.00
Shellfish conservations	29,577.00	29,577.00	31,272.24	(1,695.24)
Administration	38,199.00	38,199.00	51,743.66	(13,544.66)
Election services	2,800.00	2,800.00	3,246.50	(446.50)
Equipment operation	12,750.00	12,750.00	12,260.27	489.73
E-911	5,000.00	5,000.00	4,260.00	740.00
TIF Funds management expense	0.00	0.00	14,986.06	(14,986.06)
TIF - Stetson Mountain	0.00	1,149,893.00	701,670.02	448,222.98
Total Expenditures	\$ 1,003,554.00	\$ 2,153,447.00	\$ 1,710,525.26	\$ 442,921.74
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	49,475.00	49,475.00	535,345.42	485,870.42
OTHER FINANCING SOURCES (USES)				
Operating transfers in	16,525.00	16,525.00	142,525.00	126,000.00
Operating transfers out	(126,000.00)	(126,000.00)	(125,969.60)	30.40
Total other financing sources	(109,475.00)	(109,475.00)	16,555.40	126,030.40
NET CHANGES IN FUND BALANCES	\$ (60,000.00)	\$ (109,475.00)	\$ 551,900.82	\$ 611,900.82
Fund balances - beginning			\$ 138,497.80	
Fund balances - ending			\$ 690,398.62	

AUDIT REPORT

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

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010**



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

March 25, 2011

State Auditor
State of Maine Department of Audit
Unorganized Territory Education and Services Fund
Augusta, Maine

We have audited the accompanying financial statements of the governmental and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, as of and for the year ended June 30, 2010, which collectively comprise the Fund's basic financial statements 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 opinions on these financial statements based on our audit. The financial statements for the year ended June 30, 2009 were audited by other auditors whose independent auditors' report expressed an unqualified opinion thereon.

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 basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in the notes to the financial statements, the financial statements present only the accounts of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, and do not purport to, and do not present fairly, the financial position of the State of Maine, and the changes in financial position in conformity with accounting principles generally accepted in the United States of America. The State of Maine Unorganized Territory Education and Service Fund is a fund of the State of Maine. Certain disclosures relevant to both the State of Maine and the State of Maine Unorganized Territory Education and Services Fund are omitted herein and have been disclosed in the State of Maine's basic financial statements.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (508) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

In our opinion, except for the items mentioned in the previous paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the State of Maine Unorganized Territory Education and Services Fund, as of and for the year ended June 30, 2010, and the respective results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2011 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Maine Unorganized Territory Education and Services Fund's financial statements as a whole. The additional information included in Schedules A and B is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010**

(UNAUDITED)

The following management's discussion and analysis of the State of Maine Unorganized Territory Education and Services Fund's financial performance provides an overview of the Fund's financial activities for the fiscal year ended June 30, 2010. Please read it in conjunction with the Fund's financial statements.

Financial Statement Overview

The State of Maine Unorganized Territory Education and Services Fund's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Fund's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Fund's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

The types of activities presented for the State of Maine Unorganized Territory Education and Services Fund are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues. All of the Fund's basic services are reported in governmental activities, which include education, county reimbursements for services, departmental, county tax and tax increment financing.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The State of Maine Unorganized Territory Education and Services Fund, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the State of Maine Unorganized Territory Education and Services Fund are either governmental or fiduciary funds.

Governmental funds: Most of the basic services provided by the Fund are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Fund's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Fund.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The State of Maine Unorganized Territory Education and Services Fund presents one column in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Fund has one major governmental fund: the general fund.

The general fund is the only fund for which the Fund legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the State of Maine Unorganized Territory Education and Services Fund. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Fund's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the statement of fiduciary net assets.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a schedule of Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These other schedules provide information in regards to other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Fund's governmental activities. The Fund's total net assets increased by \$3,624,801 from \$3,085,523 to \$6,710,324 due to a significant increase in the property tax commitment.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased by \$3,613,024 to a balance of \$4,509,585 at the end of this year.

Table 1
State of Maine Unorganized Territory
Education and Services Fund
Net Assets
June 30,

	<u>2010</u>	<u>2009</u>
Assets:		
Current and other assets	\$ 5,968,808	\$ 3,102,744
Capital Assets	2,200,739	2,188,962
Total Assets	<u>\$ 8,169,547</u>	<u>\$ 5,291,706</u>
Liabilities:		
Current Liabilities	\$ 1,459,223	\$ 2,206,183
Long-term Debt Outstanding	-	-
Total Liabilities	<u>\$ 1,459,223</u>	<u>\$ 2,206,183</u>
Net Assets:		
Invested in Capital Assets, Net of related Debt	\$ 2,200,739	\$ 2,188,962
Other Net Assets	4,509,585	896,561
Total Net Assets	<u>\$ 6,710,324</u>	<u>\$ 3,085,523</u>

Financial Analysis of the Fund's Fund Statements

Governmental funds: The financial reporting focus of the Fund's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Fund's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 2
State of Maine Unorganized Territory
Education and Services Fund
Change in Net Assets
For The Years Ended June 30,

	<u>2010</u>	<u>2009</u>
Revenues		
Taxes	\$ 27,354,109	\$ 20,810,771
Intergovernmental	564,259	561,803
Charges for services	185,394	224,089
Miscellaneous	383,629	301,599
Total Revenues	<u>28,487,391</u>	<u>21,898,262</u>
Expenses		
Education	11,464,052	11,913,369
County reimbursements for services	6,011,777	5,655,611
Departmental	1,411,575	1,437,887
County tax	4,578,981	5,066,824
Tax increment financing	1,204,744	-
Depreciation	191,461	191,461
Total Expenses	<u>24,862,590</u>	<u>24,265,152</u>
Change in Net Assets	3,624,801	(2,366,890)
Net Assets - July 1	<u>3,085,523</u>	<u>5,452,413</u>
Net Assets - June 30	<u>\$ 6,710,324</u>	<u>\$ 3,085,523</u>

Revenues and Expenses

Revenues for the Fund's governmental activities increased by 30.09%, while total expenses increased by 2.46%. The increase in revenue is due mainly to a substantial increase in property taxes.

Table 3
State of Maine Unorganized Territory
Education and Services Fund
Fund Balances - Governmental Funds
June 30,

	<u>2010</u>	<u>2009</u>
General Fund:		
Reserved for encumbrances	\$ 159,521	\$ 560,180
Designated	-	47,406
Undesignated	4,350,064	288,975
Total General Fund	<u>\$ 4,509,585</u>	<u>\$ 896,561</u>

The general fund total fund balance increased by \$3,613,024 over the prior fiscal year due to an increase in the property tax commitment.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were more than the budget by \$681,707. This was a result of property taxes collected more than budgeted.

The general fund actual expenditures were under budget by \$2,731,317. The following expenditures were under budget which accounts for all of the balance:

Education	\$ 2,393,210
Departmental	123,224
Overlay	214,883

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2010, the net book value of capital assets recorded by the Fund increased by \$11,777 over the prior year. The increase was due to capital additions of \$203,238 less current year depreciation of \$191,461.

Table 4
State of Maine Unorganized Territory
Education and Services Fund
Capital Assets (Net of Depreciation)
June 30,

	<u>2010</u>	<u>2009</u>
Land	\$ 26,125	\$ 26,125
Building and improvements	1,628,049	1,654,486
Vehicles and equipment	<u>546,565</u>	<u>508,351</u>
Total	<u>\$ 2,200,739</u>	<u>\$ 2,188,962</u>

Debt

As of June 30, 2010, the Fund had no long-term debt.

Economic Factors and Next Year's Budgets and Rates

The Fund has been building a sufficient undesignated fund balance to sustain government operations for a period of approximately two months.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Fund's finances and to show the Fund's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the State of Maine – Department of Audit at 66 State House Station, Augusta, Maine 04333.

STATEMENT A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF NET ASSETS
JUNE 30, 2010

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Accounts receivable (net of allowance for uncollectibles)	\$ 561,387
Due from State of Maine Treasury	<u>5,407,421</u>
Total current assets	<u>5,968,808</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	26,125
Buildings and equipment, net of accumulated depreciation	<u>2,174,614</u>
Total noncurrent assets	<u>2,200,739</u>
TOTAL ASSETS	<u>\$ 8,169,547</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 899,981
Accrued expenses	128,322
Taxes paid in advance/overpaid taxes	30,130
Deferred tax revenue	<u>400,790</u>
Total current liabilities	<u>1,459,223</u>
TOTAL LIABILITIES	<u>1,459,223</u>
NET ASSETS	
Invested in capital assets, net of related debt	2,200,739
Unrestricted	<u>4,509,585</u>
TOTAL NET ASSETS	<u>6,710,324</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,169,547</u>

See accompanying independent auditors' report and notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT B

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Revenue & Changes in Net Assets
					Total Governmental Activities
Governmental activities					
Current:					
Education	\$ 11,464,052	\$ 185,394	\$ -	\$ -	\$ (11,278,658)
County reimbursements for services	6,011,777	-	-	-	(6,011,777)
Departmental	1,411,575	-	-	-	(1,411,575)
County tax	4,578,981	-	-	-	(4,578,981)
Tax increment financing	1,204,744	-	-	-	(1,204,744)
Depreciation	191,461	-	-	-	(191,461)
Total governmental activities	24,862,590	185,394	-	-	(24,677,196)
General revenue:					
Taxes:					
Property and excise taxes, levied for general purposes					27,354,109
Intergovernmental revenues					564,259
Miscellaneous					383,629
Total general revenue					28,301,997
Change in net assets					3,624,801
NET ASSETS - JULY 1, 2009					3,085,523
NET ASSETS - JUNE 30, 2010					\$ 6,710,324

See accompanying independent auditors' report and notes to financial statements.

STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2010

	Governmental Fund Types
	General Fund
ASSETS	
Receivables (net of allowance for uncollectibles):	
Taxes receivable – current year	\$ 437,414
Taxes receivable – prior years	115,652
Tax liens	8,321
Due from State of Maine Treasury	5,407,421
TOTAL ASSETS	<u>\$ 5,968,808</u>
LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts payable	\$ 899,981
Accrued wages	128,322
Taxes paid in advance/overpaid taxes	30,130
Deferred tax revenue	400,790
TOTAL LIABILITIES	<u>1,459,223</u>
Fund Equity	
Reserved for encumbrances	159,521
Fund Balances:	
Designated – Administrator	-
Undesignated	4,350,064
TOTAL FUND EQUITY	<u>4,509,585</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 5,968,808</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

	<u>Total Governmental Funds</u>
Total Fund Equity	\$ 4,509,585
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	<u>2,200,739</u>
Net assets of governmental activities	<u>\$ 6,710,324</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Governmental Fund Type <u>General</u>
REVENUES	
Property taxes	\$ 27,354,109
Intergovernmental revenues	564,259
Charges for services	185,394
Miscellaneous revenue	383,629
TOTAL REVENUES	<u>28,487,391</u>
EXPENDITURES	
Current:	
Education	11,464,052
County reimbursements for services	6,011,777
Departmental	1,614,813
County tax	4,578,981
Tax increment financing	1,204,744
TOTAL EXPENDITURES	<u>24,874,367</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,613,024
FUND BALANCES - JULY 1	<u>896,561</u>
FUND BALANCES - JUNE 30	<u>\$ 4,509,585</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT F

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 3,613,024</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset purchases capitalized	203,238
Capital asset deletions	-
Depreciation expense	<u>(191,461)</u>
	<u>11,777</u>
Change in net assets of governmental activities (Statement B)	<u>\$ 3,624,801</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT G

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF FIDUCIARY NET ASSETS – FIDUCIARY FUNDS
JUNE 30, 2010

	Agency Funds		
	Excise Taxes	Student Accounts	Totals
ASSETS			
Cash	\$ -	\$ 36,022	\$ 36,022
Due from State of Maine Treasury	277,901	-	277,901
TOTAL ASSETS	<u>\$ 277,901</u>	<u>\$ 36,022</u>	<u>\$ 313,923</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Due to Counties - excise taxes	\$ 277,901	\$ -	\$ 277,901
Due to Student Groups	-	36,022	36,022
TOTAL LIABILITIES	<u>277,901</u>	<u>36,022</u>	<u>313,923</u>
Fund Equity			
Fund Balances:			
Designated	-	-	-
Undesignated	-	-	-
TOTAL FUND EQUITY	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 277,901</u>	<u>\$ 36,022</u>	<u>\$ 313,923</u>

See accompanying independent auditors' report and notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The State of Maine Unorganized Territory Education and Services Fund provides services to 420 townships and 75 offshore islands. Several State agencies provide services to the Fund including: road and bridge maintenance, contracting for snow removal, fire protection, solid waste disposal, animal control and other administrative activities.

The Fund's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Fund's combined financial statements include all accounts and all operations of the Fund. We have determined that the Fund has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government-Wide and Fund Financial Statements

The Fund's basic financial statements include both government-wide (reporting the Fund as a whole) and fund financial statements (reporting the Fund's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities of the Fund are categorized as governmental.

In the government-wide Statement of Net Assets, the governmental activity column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Fund's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Fund first utilizes restricted resources to finance qualifying activities.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Fund's functions (education, county reimbursements for services, departmental, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and miscellaneous revenues, etc.).

The Fund does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Fund as an entity and the change in the Fund's net assets resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Fund are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Fund:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Fund:

- a. The General Fund is the general operating fund of the Fund. It is used to account for all financial resources except those required to be accounted for in another fund. It is classified as a major fund.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Fund programs. The reporting focus is on net assets and changes in net assets and the funds are reported using accounting principles similar to proprietary funds.

The Fund's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements. The fiduciary funds are for excise taxes and student activity accounts.

The emphasis in fund financial statements is on the major funds in the governmental activities category. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds.

Basis of Accounting

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

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Fund's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Each year the Fiscal Administrator of the Fund requests budget information from the State agencies and counties who provide services to the taxpayers of the Unorganized Territory. 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. The 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 the Unorganized Territory.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. 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 Territory. The taxpayer's bill is based on three components - the cost of State services spread across the unorganized territory, 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.
3. Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must 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.

Deposits and Investments

The Fund's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Fund's policy to value investments at fair value. None of the Fund's investments are reported at amortized cost. The Fund is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The Fund has no formal investment policy but instead follows the State of Maine Statutes.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts for the receivables is estimated to be \$0 as of June 30, 2010.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets purchased or acquired with an original cost of \$3,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Fund or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Fund's property tax for the current year were committed in July of 2009 on the assessed value listed as of April 1, 2009, for all real and personal property located in the Unorganized Territory. Property taxes were to be paid in one instalment with tax due date of October 1, 2009. Interest will begin accruing at a rate of 8.00% after the due date.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Fund is permitted by the laws of the State of Maine to levy taxes greater than the actual amount required, by rounding up the respective Unorganized Territory county mill rate to the next highest 1/4 mill. This additional millage is referred to as overlay, and amounted to \$214,883 for the year ended June 30, 2010. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes, abatements and the change in deferred taxes.

Tax liens are recorded against real property between February 21 and March 15 of the year following the date of assessment if any part of the tax, interest and associated costs assessed remain unpaid. The UT property tax liens foreclose on March 30 of the year following the recording of any such liens if any of the tax, interest and associated costs remain 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 in the governmental funds. The remaining receivables have been recorded as deferred revenues in the general fund.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following summarizes the 2010 levy:

	Assessed value	Tax rate	Commitment
Aroostook	\$ 480,175,254	0.825%	\$ 3,961,446
Franklin	241,908,015	0.885%	2,140,886
Hancock	147,181,051	0.670%	986,113
Kennebec	3,777,049	0.642%	24,249
Knox	15,207,157	0.631%	95,957
Lincoln	12,318,856	0.636%	78,348
Oxford	198,037,773	0.860%	1,703,125
Penobscot	229,393,582	1.055%	2,420,102
Piscataquis	563,294,350	0.951%	5,356,929
Somerset	678,297,918	0.906%	6,145,379
Waldo	1,773,530	0.704%	12,486
Washington	271,604,250	0.930%	2,525,920
			25,450,939
Tax increment financing assessment			1,204,745
Total commitment			26,655,684
Supplemental taxes assessed			674,956
Less: Homestead reimbursement			(138,504)
Collections and abatements			(26,754,722)
Balance at June 30, 2010			\$ 437,414
Comprised of:			
Personal property taxes			\$ 31,215
Real estate taxes			406,199
Balance			\$ 437,414
Percent of collection			98.40%

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Fund utilizes encumbrance accounting for its general fund. At June 30, 2010 fund balance reservations for outstanding encumbrances amounted to \$159,521.

Use of Estimates

During the preparation of the Fund's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses / expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - CASH AND INVESTMENTS

The Fund's investment policies, which follow state statutes, authorize the Fund to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all UT funds.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Fund will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Fund does not have a policy covering custodial credit risk.

At June 30, 2010, the Fund had deposits amounting to \$36,359 of which all were insured by federal depository insurance or collateralized with securities held by the financial institution in the Fund's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	<u>\$ 36,359</u>

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 – CAPITAL ASSETS

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
Capital assets, not being depreciated:				
Land	\$ 26,125	\$ -	\$ -	\$ 26,125
Capital assets, being depreciated:				
Building and building improvements	5,137,563	59,990	-	5,197,553
Vehicles and equipment	1,285,752	143,248	-	1,429,000
Total capital assets being depreciated	6,423,315	203,238	-	6,626,553
Accumulated depreciation:				
Building and building improvements	(3,483,077)	(86,427)	-	(3,569,504)
Vehicles and equipment	(777,401)	(105,034)	-	(882,435)
Total accumulated depreciation	(4,260,478)	(191,461)	-	(4,451,939)
Total capital assets, net of depreciation	<u>\$ 2,188,962</u>	<u>\$ 11,777</u>	<u>\$ -</u>	<u>\$ 2,200,739</u>

NOTE 4 – PENSION PLAN

Plan Description

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine Public Employees Retirement System. The System provides pension, death and disability benefits to its members.

The total funds managed by the system are constitutionally restricted and held in trust for the payment of pension and related benefits to its members. The System's Board of Trustees, in its fiduciary capacity, establishes the System's investment policies and their overall implementation. The System maintains separate reserves and accounts for each participating entity and performs separate actuarial valuations for each participating entity's respective plan.

Contributions from members and employers and earnings from investments fund retirement benefits. Employer contributions and investment earnings fund disability and death benefits. 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 biennial actuarial valuations.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 4 – PENSION PLAN (CONTINUED)

Upon termination of membership, members' accumulated employee contributions are refundable with interest credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to terminated members' accounts is set by the system's Board of Trustees and is currently 6%.

The System's retirement programs provide retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of five years of service credit or the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether the member had at least 10 years of creditable service on June 30, 1993 (effective October 1, 1999, the prior ten-year requirement was reduced to five years by legislative action). The monthly benefit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and survivor benefits, which are established by statute for State employee and teacher members, and by contract with other participating employers under applicable statutory provisions.

Participating Local Districts Plan Specifics

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

Special Funding Situation – Teachers Defined Benefit Plan

The State is legally responsible for contributions to the Teacher Group that covers retirees of other governmental entities. The State is the sole "employer" contributor for the teachers; therefore, is acting as the employer.

Funding Policy

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, based upon certain assumptions, are expressed as percentages of annual covered payroll and are sufficient to accumulate adequate assets to pay benefits when due.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 4 – PENSION PLAN (CONTINUED)

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 period that cannot be longer than 31 years from July 1, 1997 but may be, and at certain times has been, shorter than that period.

The State of Maine is required to remit 20% of its General Fund unappropriated 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 2010 for participating entities are as follows:

<u>State:</u>	
Employees	7.65 - 8.65%
Employer	14.35 - 53.32%
 <u>Teachers:</u>	
Employees	7.65%
Employer	17.28%

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
JUNE 30, 2010

NOTE 5 – 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, 2010. 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.

NOTE 6 – COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2010:

Aroostook	\$	600,522
Franklin		327,613
Hancock		66,208
Kennebec		3,468
Knox		16,157
Lincoln		13,728
Oxford		167,785
Penobscot		298,115
Piscataquis		990,556
Somerset		1,738,314
Waldo		3,176
Washington		353,339
Total	\$	<u>4,578,981</u>

NOTE 7 – 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 Municipal Association, Maine Teachers Association and employees of counties and municipalities and their instrumentalities. The State pays 100% of post retirement health insurance premiums for state employee retirees who were first employed on or before July 1, 1991. A pro

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 7 – OTHER EMPLOYEE BENEFITS (CONTINUED)

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. Coverage depends upon terms and conditions contained in collective bargaining agreements with the State Health Commission. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. Retirees must pay for Medicare part B coverage to be eligible to participate in the State-funded Companion Plan. Coverage for retirees ineligible for Medicare includes basic hospitalization; supplemental major medical and prescription drugs; and costs for treatment of mental health, alcoholism and substance abuse.

Effective January 1, 2006, the State contribution to retired teacher health premiums was increased to 45 percent of the retiree-only premium. The rate is based on a single rate for single and employee plus children coverage, or 50 percent of the two party rate for two party and family coverage.

For State employees and Teachers, other options exist. Part-time employees are eligible for prorated benefits with retirees who worked 50 percent or more of full-time hours receiving 100 percent of the benefit. Surviving spouses and dependents may continue in the plan and pay 100 percent of the premium. Retirees ineligible for a State contribution are allowed to participate and pay the retiree premium.

STATE EMPLOYEES PLAN

Title 5 MRSA §286-B authorizes an irrevocable Trust Fund for Other Post-employment Benefits to meet the State's unfunded liability obligation for retiree health benefits for eligible participants who are the beneficiaries of the irrevocable trust fund. Annually, beginning with the fiscal year starting July 1, 2007, the Legislature shall appropriate funds to meet the State's obligations under any group health plan, policy or contract purchased by the State Employee Health Commission. Unfunded liabilities may not be created except those resulting from experience losses. Unfunded liability resulting from experience losses must be retired over a period not to exceed 10 years. The unfunded liability for retiree health benefits for eligible participants must be retired over 30 years or less from July 1, 2007.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 7 – OTHER EMPLOYEE BENEFITS (CONTINUED)

TEACHERS PLAN

A special funding situation exists for these plans. The State is statutorily responsible for contributions to the Teachers Plan that covers the retirees of other governmental entities. The State is also the sole contributing entity for Teachers, therefore, making the contribution on behalf of the employing jurisdictions at a 45 percent level for the current portion of the health plan costs and are not included in the Trust.

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 Public Employees Retirement System, provides Basic group life insurance benefits, during retirement, to retirees who participated in the group life insurance plan prior to retirement for a minimum of 10 years. The 10 year participation requirement does not apply to recipients of disability retirement benefits.

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of Basic group life insurance benefit is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Group life insurance funds managed by the System are constitutionally restricted and held in trust for the payment of benefits to participants or their beneficiaries. The System's Board of Trustees, in its fiduciary capacity, establishes the System's investment policies and their overall implementation. The System maintains separate reserves and accounts for each participating entity and performs a single actuarial valuation that provides separate data for each participating entity.

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims and cover administrative costs.

For State employee, legislative and judicial classes, the premiums for retiree life insurance coverage are factored into the premiums paid for Basic coverage while participants are active members. The State remits premiums at a single rate that supports basic coverage for active and retired State employees. This rate is \$.56 per month for every \$1,000 of coverage. Premiums for retiree life insurance coverage for retired teachers are paid by the State based on a rate of \$.33 per \$1,000 of coverage per month during the post-employment retired period.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 8 – RISK MANAGEMENT

The State maintains several types of self-insurance plans. These include property, vehicle, boat and aircraft, tort, civil rights, employee bonds, police professionals, and a variety of other insurance products. 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.

NOTE 9 – FEDERAL AWARDS

The following federal awards were expended by the State of Maine Unorganized Territory Education and Services Fund for the fiscal year ended June 30, 2010. These funds were included on the State of Maine's federal awards and subjected to auditing procedures.

FHM – Breakfast	\$ 164
Special Lunch	1,133
Section 4 Funds	5,268
Fresh Fruit & Vegetable Program	2,045
Breakfast – SNP	21,447
Section II Funds SNP	29,062
H1N1 Focus Area 3	1,000
LCSW/LCPC SVC – Adoption Assist.	8,806
Waivered Services	<u>247,592</u>
	<u>\$ 316,517</u>

NOTE 10 - CONTINGENT LIABILITIES

The Fund participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2010, have not yet been conducted. Accordingly, the Fund's compliance with applicable grant requirements will be established at some future date. The expenditure amounts, if any, which may be disallowed by granting agencies cannot be determined.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 11 – SUBSEQUENT EVENTS

During the audit of the State of Maine UT fund, it was brought to management's attention that there may be several reporting and disclosure issues regarding some of the UT county services funds that are paid to and handled by the applicable Counties. Due to the complex nature of these issues and the effect on both the counties and the State of Maine UT fund, we have not reflected these items in the financial statements for the year ended June 30, 2010. Future impact on the State of Maine UT fund cannot be determined at this time. The UT intends to work with the affected counties to identify the required changes and make the required implementations and disclosures in the financial statements of the State of Maine UT fund in future periods.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual General Fund

SCHEDULE 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BUDGETARY COMPARISON SCHEDULE – BUDGETARY (GAAP) BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes:			
Property taxes	\$ 26,655,684	\$ 27,354,109	\$ 698,425
Intergovernmental revenues	565,000	564,259	(741)
Charges for services	250,000	185,394	(64,606)
Miscellaneous revenue	135,000	383,629	248,629
TOTAL REVENUES	<u>27,605,684</u>	<u>28,487,391</u>	<u>881,707</u>
EXPENDITURES			
Current:			
Education	13,857,262	11,464,052	2,393,210
County reimbursements for services	6,011,777	6,011,777	-
Departmental	1,738,037	1,614,813	123,224
County tax	4,578,981	4,578,981	-
Tax increment financing	1,204,744	1,204,744	-
Overlay	214,883	-	214,883
TOTAL EXPENDITURES	<u>27,605,684</u>	<u>24,874,367</u>	<u>2,731,317</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	3,613,024	3,613,024
FUND BALANCE - JULY 1		<u>896,561</u>	
FUND BALANCE - JUNE 30		<u>\$ 4,509,585</u>	

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Comparative Balance Sheets – General Fund
- Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS – GENERAL FUND
JUNE 30, 2010

	<u>2010</u>	<u>2009</u>
ASSETS		
Receivables (net of allowance for uncollectibles):		
Taxes receivable - current year	\$ 437,414	\$ 642,687
Taxes receivable - prior years	115,652	91,469
Tax liens	8,321	15,749
Due from State of Maine Treasury	<u>5,407,421</u>	<u>2,352,839</u>
TOTAL ASSETS	<u>\$ 5,968,808</u>	<u>\$ 3,102,744</u>
 LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 899,981	\$ 1,459,762
Accrued wages	128,322	98,209
Taxes paid in advance/overpaid taxes	30,130	30,212
Deferred tax revenue	<u>400,790</u>	<u>618,000</u>
TOTAL LIABILITIES	<u>1,459,223</u>	<u>2,206,183</u>
 Fund Equity		
Reserved for encumbrances	159,521	560,180
Fund Balances:		
Designated - Administrator	-	47,406
Undesignated	<u>4,350,064</u>	<u>288,975</u>
TOTAL FUND EQUITY	<u>4,509,585</u>	<u>896,561</u>
 TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 5,968,808</u>	<u>\$ 3,102,744</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	2010			2009
	Budget	Actual	Variance Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 26,655,684	\$ 27,136,899	\$ 481,215	\$ 21,047,771
Change in deferred property taxes	-	217,210	217,210	(237,000)
Total taxes	<u>26,655,684</u>	<u>27,354,109</u>	<u>698,425</u>	<u>20,810,771</u>
Intergovernmental:				
On-behalf payments - teachers retirement	200,000	218,507	18,507	192,473
Homestead reimbursement	100,000	136,785	36,785	108,232
State Revenue Sharing	265,000	206,967	(58,033)	261,088
Total intergovernmental	<u>565,000</u>	<u>564,259</u>	<u>(741)</u>	<u>561,603</u>
Charges for services:				
Educational tuition/transportation	250,000	185,394	(64,606)	224,089
Total charges for services	<u>250,000</u>	<u>185,394</u>	<u>(64,606)</u>	<u>224,089</u>
Other:				
Miscellaneous	55,000	321,826	266,826	220,989
Education - trust	80,000	61,803	(18,197)	60,610
Total other	<u>135,000</u>	<u>383,629</u>	<u>248,629</u>	<u>301,599</u>
Total revenues	<u>27,605,684</u>	<u>28,487,391</u>	<u>881,707</u>	<u>21,898,262</u>
Expenditures:				
Education:				
General operations	8,991,741	7,617,530	1,374,211	8,005,699
Salaries and benefits	2,867,901	2,236,005	631,896	2,451,582
Professional services	1,013,347	997,130	16,217	962,176
Travel expenses	49,701	36,735	10,966	39,264
Vehicle operation	178,044	129,422	48,622	147,050
Utility services	56,134	54,922	1,212	65,618
Rents	2,741	2,711	30	1,812
Repairs	63,333	19,377	43,956	45,618
Insurance	21,689	20,495	1,194	24,719
Fuel	82,477	37,073	45,404	92,148
Supplies	140,685	40,416	100,267	69,714
Transportation	147,152	143,238	3,914	-
Capital improvements - general	142,000	107,810	34,190	-
Other	100,317	19,186	81,131	7,989
Total education	<u>13,857,262</u>	<u>11,464,052</u>	<u>2,393,210</u>	<u>11,913,369</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	2010			2009
	Budget	Actual	Variance Positive (Negative)	Actual
Expenditures, continued:				
County reimbursements for services:				
Aroostook	885,417	885,417	-	822,636
Franklin	564,825	564,825	-	653,984
Hancock	154,505	154,505	-	164,925
Kennebec	872	872	-	881
Oxford	480,525	480,525	-	459,128
Penobscot	885,380	885,380	-	857,695
Piscataquis	1,389,350	1,389,350	-	1,145,517
Somerset	888,308	888,308	-	884,474
Washington	762,597	762,597	-	686,371
Total County reimbursements for services	<u>6,011,777</u>	<u>6,011,777</u>	<u>-</u>	<u>5,655,611</u>
Departmental:				
Fiscal Administrator	194,011	180,598	33,413	177,441
Assessments	824,349	820,623	3,726	795,153
Forest fire service	160,000	87,160	72,840	37,226
General assistance	59,000	46,417	12,583	46,570
Passamaquoddy	12,700	12,038	662	8,423
Land Use Regulation Commission	487,977	487,977	-	372,074
Total departmental	<u>1,738,037</u>	<u>1,614,813</u>	<u>123,224</u>	<u>1,437,887</u>
Unclassified:				
County tax	4,578,981	4,578,981	-	5,066,824
Tax Incremental Financing	1,204,744	1,204,744	-	-
Overlay	214,883	-	214,883	-
Total unclassified	<u>5,998,608</u>	<u>5,783,725</u>	<u>214,883</u>	<u>5,066,824</u>
Total expenditures	<u>27,605,684</u>	<u>24,874,367</u>	<u>2,731,317</u>	<u>24,073,691</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3,613,024</u>	<u>3,613,024</u>	<u>(2,175,429)</u>
Other financing sources (uses):				
Budgeted use of surplus-cost component	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>3,613,024</u>	<u>3,613,024</u>	<u>(2,175,429)</u>
Fund balance, July 1, 2009		<u>896,561</u>		<u>3,071,690</u>
Fund balance, June 30, 2010		<u>\$ 4,509,585</u>		<u>\$ 896,561</u>

See accompanying independent auditors' report and notes to financial statements.



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

March 25, 2011

State Auditor
State of Maine Department of Audit
Unorganized Territory Education and Services Fund
Augusta, Maine

We have audited the financial statements of the governmental and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, as of and for the year ended June 30, 2010, and have issued our report thereon dated March 25, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting described in the accompanying schedule of findings and responses that we consider to be a significant deficiency in internal control over financial reporting are described in page 42. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Maine Unorganized Territory Education and Services Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of State of Maine Unorganized Territory Education and Services Fund in a separate letter dated March 28, 2011.

The State of Maine Unorganized Territory Education and Services Fund's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the State of Maine Unorganized Territory Education and Services Fund's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of management, the State of Maine Department of Audit, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

RHR Smith & Company

Certified Public Accountants

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

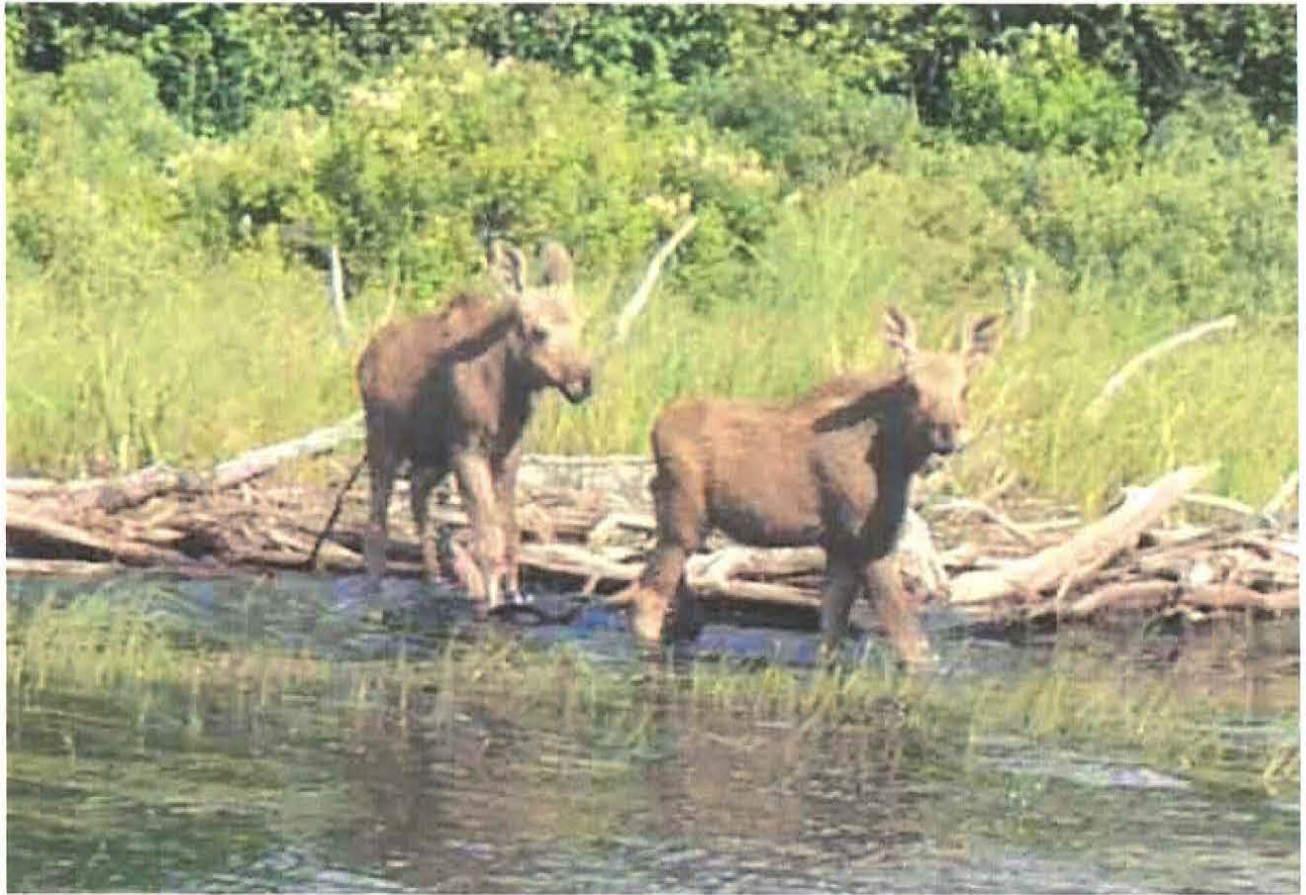
SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2010

FINDINGS - FINANCIAL STATEMENT AUDIT – CURRENT

CONTROL DEFICIENCIES

2010-1

Title:	The Fund does not maintain an adequate financial reporting system.
Condition:	The Fund does not maintain an accounting system in such a fashion as to create periodic reports including trial balances, revenue and expense reports and budget reports to maintain an accurate view of the Fund's current financial position.
Context:	The Fund does not maintain an accounting system in such a fashion as to create periodic reports including trial balances, revenue and expense reports and budget reports to maintain an accurate view of the Fund's current financial position.
Effect:	That errors within the State of Maine's accounting system may occur in processing Fund financial information and not be detected in a relatively reasonable period of time by the Fund.
Recommendation:	The Fund needs to establish a separate accounting of its activity so that accurate financial information can be ascertained easily and in a timely manner. This will allow financial and budgetary reports to be periodically generated and reviewed to detect errors or mispostings.
Management Response:	Management agrees with this finding. The fund structure that is being utilized is dictated by the legislative process. It is the goal of management to create an adequate system of compensating controls to offset the limitations in the current accounting system by creating periodic trial balances that will be reviewed and reconciled to verifiable check figures. These enhanced controls are scheduled to be implemented in the first quarter of State fiscal year 2012.



**TWIN MOOSE CALVES
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-PHOTO BY MARILYN TOURTELOTTE

Maine Department of Audit
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