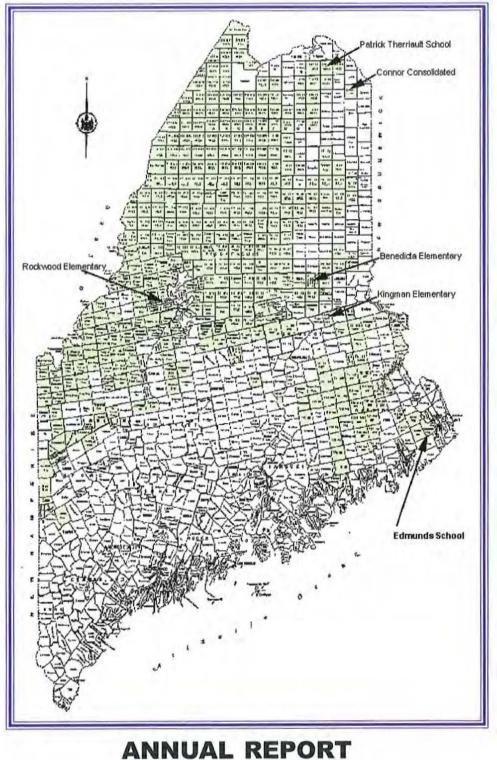


UNORGANIZED TERRITORY



FISCAL YEAR 1999



GAIL M. CHASE STATE AUDITOR

STATE OF MAINE DEPARTMENT OF AUDIT

66 STATE HOUSE STATION AUGUSTA, MAINE 04333-0066

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

DOREEN L. SHEIVE FISCAL ADMINISTRATOR UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

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

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

Doreen L. Sheive Fiscal Administrator of the Unorganized Territory

August, 2000

UNORGANIZED TERRITORY ANNUAL REPORT FISCAL YEAR 1999

Table of Contents

General Information	7
State Services	
Animal Control	15
Education	. 22
Fiscal Administrator	24
Forest Fire Protection	25
General Assistance	
Land Use Regulation Commission	
Taxation	
County Services	
County Data Sheet	.41
Aroostook County	
Franklin County	
Hancock County	
Kennebec County	
Oxford County	
Penobscot County	
Piscataquis County	
Somerset County	.10
Washington County	.14

Audit Reports

State of Maine Unorganized Territory Ed	
Fiscal Year 1999 Annual Financial	Report

GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

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

750,000 acres are exempt from property tax.

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

STATE SERVICES

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

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

Maine Department of Education, Division of School Operations - Serves as the administrative unit responsible for education and related services for the 1,300 students residing in the unorganized territory. Of these 1,300 students, 1,050 are tuitioned to local school units and 250 students attend six unorganized territory operated schools located in the unorganized territory.

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

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

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

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

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

STATE SERVICES (CONT'D)

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

COUNTY SERVICES

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

Aroostook Franklin Hancock Kennebec Oxford Penosbcot Piscataquis Somerset Washington

In the fall of the year, each of the above named counties produces an unorganized territory budget. The law requires that a public hearing on this budget be held at the same time as the county budget hearing. These budgets are submitted to the Fiscal Administrator of the Unorganized Territory for review, analysis, and investigation. They are than 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 budgeted tax assessment for each of the counties that provide municipal type services.

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

TAXES

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

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

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

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

UNORGANIZED TERRITORY COUNTY TOTALS						
FISCAL YEAR 1999						
	-		E C '	ТАТЕ	-	
REAL ESTATE						
COUNTY		VALUATION		AX RATE		TAX
COUNTI	-44990-0			<u>AX NAIL</u>		and and a second s
Aroostook	\$	456,348,605	and the second se	0.00602	\$	2,747,218.60
Franklin	- COLUMN A	99,213,744		0.00802	-	795,694.23
Hancock	(TOWNSAME	56,534,720		0.00497		280,977.56
Kennebec	-	1,921,284		0.00563		10,816.83
Knox	() DATACADA ()	6,257,033		0.00510		31,910.87
Lincoln	Concession of the second se	4,573,081		0.00471		21,539.21
O x fo rd		91,734,006		0.00777		712,773.23
Penobscot		168,035,817		0.00865		1,453,509.82
Piscataquis	Contraction Contraction	448,921,003		0.00615		2,760,864.17
Somerset		380,020,833		0.00653		2,481,536.04
W aldo	AN IN LOUGH AND	493,290		0.00485		2,392.46
W ashington	account of the second	125,926,938	ri venili e	0.00809		1,018,748.93
TOTAL	\$	1,839,980,354			\$	12,317,981.95
						1919 / Immun 1944-2019 / Immun 2019
		an mana bila a sa dalam a sa s		An I I I I I I I I I I I I I I I I I I I		มาการกระกรรรรรรรรรรรรรรรรรรรรรรรรรรรรรรร
PERSONAL PROPERTY						
	ĺ	PERSONAL	_ P	ROPERTY		
		PERSONAL	<u> </u>	ROPERTY		
<u>C O U N T Y</u>		PERSONAL VALUATION		ROPERTY AX RATE		<u>TAX</u>
		VALUATION		AX RATE		
Aroostook		<u>VALUATION</u> 5,922,260		AX RATE 0.00602	\$	35,652.01
A roostook F rank lin		<u>VALUATION</u> 5,922,260 1,022,120		AX RATE 0.00602 0.00802		35,652.01 8,197.40
A roostook F rank lin H ancock		<u>VALUATION</u> 5,922,260 1,022,120 141,900		AX RATE 0.00602 0.00802 0.00497		35,652.01 8,197.40 705.24
A roostook F rank lin		<u>VALUATION</u> 5,922,260 1,022,120 141,900 541,490		AX RATE 0.00602 0.00802		35,652.01 8,197.40
A roostook F rank lin H ancock K ennebec		<u>VALUATION</u> 5,922,260 1,022,120 141,900		AX RATE 0.00602 0.00802 0.00497 0.00563		35,652.01 8,197.40 705.24 3,048.59
A roostook F rank lin H ancock K ennebec K nox		<u>VALUATION</u> 5,922,260 1,022,120 141,900 541,490 9,500		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510		35,652.01 8,197.40 705.24 3,048.59 48.45
A roostook Franklin Hancock Kennebec Knox Lincoln		<u>VALUATION</u> 5,922,260 1,022,120 141,900 541,490 9,500 5,000		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471		35,652.01 8,197.40 705.24 3,048.59 48.45 23.55
A roostook F ranklin H ancock K ennebec K nox L incoln O x ford		<u>VALUATION</u> 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777		35,652.01 8,197.40 705.24 3,048.59 48.45 23.55 2,244.29
A roostook F ranklin H ancock K ennebec K nox Lincoln O x ford P enobscot		VALUATION 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865		35,652.01 8,197.40 705.24 3,048.59 48.45 23.55 2,244.29 7,004.08
A roostook Franklin Hancock Kennebec Knox Lincoln Oxford Penobscot Piscataquis		VALUATION 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720 1,286,240		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865 0.00615		35,652.01 8,197.40 705.24 3,048.59 48.45 23.55 2,244.29 7,004.08 7,910.38
A roostook Franklin Hancock Kennebec Knox Lincoln Oxford Penobscot Piscataquis Somerset		VALUATION 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720 1,286,240 8,987,002		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865 0.00615 0.00653		35,652.01 8,197.40 705.24 3,048.59 48.45 23.55 2,244.29 7,004.08 7,910.38 58,685.12
A roostook Franklin Hancock Kennebec Knox Lincoln Oxford Penobscot Piscataquis Somerset W aldo		VALUATION 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720 1,286,240 8,987,002 10,000		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865 0.00615 0.00653 0.00485		35,652.01 8,197.40 705.24 3,048.59 48.45 23.55 2,244.29 7,004.08 7,910.38 58,685.12 48.50
A roostook Franklin Hancock Kennebec Knox Lincoln Oxford Penobscot Piscataquis Somerset W aldo W ashington		VALUATION 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720 1,286,240 8,987,002 10,000 659,310		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865 0.00615 0.00653 0.00485		35,652.01 $8,197.40$ 705.24 $3,048.59$ 48.45 23.55 $2,244.29$ $7,004.08$ $7,910.38$ $58,685.12$ 48.50 $5,333.82$
A roostook Franklin Hancock Kennebec Knox Lincoln Oxford Penobscot Piscataquis Somerset W aldo W ashington		<u>VALUATION</u> 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720 1,286,240 8,987,002 10,000 659,310 19,683,382		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865 0.00615 0.00653 0.00485		35,652.01 $8,197.40$ 705.24 $3,048.59$ 48.45 23.55 $2,244.29$ $7,004.08$ $7,910.38$ $58,685.12$ 48.50 $5,333.82$ $128,901.43$
A roostook Franklin Hancock Kennebec Knox Lincoln Oxford Penobscot Piscataquis Somerset W aldo W ashington		VALUATION 5,922,260 1,022,120 141,900 541,490 9,500 5,000 288,840 809,720 1,286,240 8,987,002 10,000 659,310		AX RATE 0.00602 0.00802 0.00497 0.00563 0.00510 0.00471 0.00777 0.00865 0.00615 0.00653 0.00485		35,652.01 $8,197.40$ 705.24 $3,048.59$ 48.45 23.55 $2,244.29$ $7,004.08$ $7,910.38$ $58,685.12$ 48.50 $5,333.82$

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STATE SERVICES

ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

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

Dog Licensing:

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

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

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

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

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

DOG RECORDERS FOR UNORGANIZED TOWNSHIPS

ARGYLE Town of Old Town 51 N Brunswick St., Old Town 04468 **EDMUNDS** Roberta Seeley RR 1 Box 53, Dennysville 04628 **KINGMAN** Denise Worster General Delivery, Rt 170, Kingman 04451 LEXINGTON Diane Emery HCR 68 Box 445, Long Falls Dam Road North New Portland 04961 MILTON Vern Maxfield PO Box 317, Monk Avenue Bryant Pond 04219 ROCKWOOD Kristin Munster PO Box 183, Rockwood 04478

(207) 827-3980 County: Penobscot

(207)726-4674 County: Washington

(207)765-3343 County: Penobscot

(207) 628-3081 County: Somerset

(207) 665-2668 County: Oxford

(207) 534-7539 County: Somerset

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORIES

AROOSTOOK COUNTY

BENDICTA	see SHERMAN	365-4260
CONNOR	see CARIBOU	493-3324
E PLANTATION	see BLAINE	425-2611
SILVER RIDGE	see SHERMAN	365-4260
T11R4(SQUA PAN LAKE)	see CARIBOU	493-3324
T14R15 WELS	see ALLAGASH	398-3198
T14R16 WELS	see ALLAGASH	398-3198
T15R15 WELS	see ALLAGASH	398-3198
T15R6 WELS	see WINTERVILLE	444-6460
T16R4 WELS (BIG MADAWASKA-PART OF)	see CARIBOU	493-3324
T16R4 WELS (BIG MADAWASKA-PART OF)	see STOCKHOLM	896-5298
T16 R5 WELS (SQUARE LAKE)	see STOCKHOLM	896-5298
T17R4 WELS (SINCLAIR)	see SAINT AGATHA	543-7305
T17R5 WELS (GUERETTE)	see SAINT AGATHA	543-7305
T20R11 & 12 WELS (BIG TWENTY-PART OF)	see ALLAGASH	398-3198
T20R11 & 12 WELS (BIG TWENTY PART OF)	see FORT KENT	834-3136
T9R5 WELS (SWETT FARM)	see PATTEN	528-2215
TAR2 WELS	see LINNEUS	532-6182
TAR5WELS (MOLUNKUS)	see MATTAWAMKEAG	736-2464

FRANKLIN COUNTY

FREEMAN (PART OF)	see STRONG	684-4594
FREEMAN (PART OF)	see KINGFIELD	265-4637
GORE N OF T2&3R6WBKP (COBURN)	see EUSTIS	246-4401
JIM POND	see EUSTIS	246 4401
LANG (PART OF)	see RANGELEY	864-3326
LANG (PART OF)	see COPLIN PLT.	246-4151
PERKINS	see WELD	585-2348
SALEM (PART OF)	see KINGFIELD	265-4637
SALEM (PART OF)	see STRONG	684-4594
T1R6 WBKP (KIBBY)	see EUSTIS	246-4401
T2R5 WBKP (ALDER STREAM)	see EUSTIS	246-4401
T2R6 WBKP (CHAIN OF PONDS)	see EUSTIS	246 - 4401
T3R3 WBKP (DAVIS)	see RANGELEY	864-3326
T3R4 WBKP (STETSONTOWN)	see RANGELEY	864-3326
T3R5 WBKP (SEVEN PONDS)	see EUSTIS	246-4401
WASHINGTON	see WILTON	645-4961
WEST FREEMAN	see STRONG	684-4594
WYMAN	see EUSTIS	246-4401
MADRID	see PHILLIPS	639-3352

HANCOCK COUNTY

T28MD T34MD T41MD T7SD T8 SD (TOWNSHIP 8) KENNEBE	see GREAT POND see GREAT POND see GREAT POND see STEUBEN see ELLSWORTH	584-5860 584-5860 584-5860 546-7209 667-2563
KEINILDEV		
UNITY TOWNSHIP	see UNITY	948-3763
LINCOLN	COUNTY	
MUSCONGUS ISLAND (LOUDS)	see BRISTOL	563-6177
OXFORD	COUNTY	
ALBANY ANDOVER NORTH ANDOVER WEST BACHELDERS GRANT C SURPLUS MASON *MILTON (PART OF) *MILTON (PART OF) *MILTON (PART OF) T4R1 WBKP (RICHARDSON) T4R2 WBKP (RICHARDSON) T4R3 WBKP (LOWER CUPSUPTIC) T4R4 WBKP (LOWER CUPSUPTIC) T5R3 WBKP (PARKERTOWN) T5R4 WBKP (LYNCHTOWN) TOWNSHIP C	see BETHEL see ANDOVER see ANDOVER see GILEAD see ANDOVER see BETHEL see WOODSTOCK see MILTON see ANDOVER see RANGELEY see RANGELEY see RANGELEY see RANGELEY see RANGELEY see RANGELEY see ANDOVER	824-2669 392-3302 392-3302 836-3981 392-3302 824-2669 665-2668 665-2668 392-3302 864-3326 864-3326 864-3326 864-3326 864-3326

PENOBSCOT COUNTY

*ARGYLE	see OLD TOWN	827-3980
GREENFIELD	see OLD TOWN	827-3980
IP #3	see MILLINOCKET	723-7007
IP #4	see MILLINOCKET	723-7007
*KINGMAN	see KINGMAN	765-3343
PRENTISS	see SPRINGFIELD	738-5017
T1R6 WELS	see MEDWAY	746-9531
T1R7 WELS (GRINDSTONE)	see MEDWAY	746-9531
T2 R1 (GRAND FALLS)	see BURLINGTON	732-4625
T2R6 WELS (HERSEYTOWN)	see SHERMAN	365-4260
T2R7 WELS (SOLDIER TOWN)	see MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	see PATTEN	528-2215
T6 R8 WELS	see PATTEN	528-2215
TAR8 & 9 (LONG A, W SEBOIS)	see MILLINOCKET	723-7007

PISCATAQUIS COUNTY

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

SOMERSET COUNTY

*ROCKWOOD	see ROCKWOOD	534-7539
T1R5 BKP EKR (MOXIE GORE - PART OF)	see THE FORKS	663-2212
T1R5 BKP EKR (MOXIE GORE - PART OF)	see WEST FORKS	663-4404
T1R6 BKP EKR (INDIAN STREAM)	see WEST FORKS	663-4404
*T2R1 BKP WKR (LEXINGTON-PART OF)	see LEXINGTON	628-3081
*T2R1 BKP WKR (LEXINGTON - PART OF)	see HIGHLAND PLT.	628-4871
*T2 R1 BKP WKR (LEXINGTON - PART OF)	see NEW PORTLAND	628-4441
T3 R1 NBKP (LONG POND)	see JACKMAN	668-2111
T3R7 BKP WKR (PARLIN POND)	see JACKMAN	668-2111
T4R6 BKP WKR (HOBBSTOWN)	see JACKMAN	668-2111
T6R1 NBKP (HOLEB)	see JACKMAN	668-2111

WASHINGTON COUNTY

T19 ED see EAST MACHIAS 255-8598 T21 ED (PLANTATION 21) see PRINCETON 796-2744 T26 ED see WESLEY 255-8859 T29 MD (DEVEREAUX) see GREAT POND 584-5860 T30 MD see WESLEY 255-8859 T31 MD (DAY BLOCK) see GRAND LAKE STR. 796-5272 T6 ND see GRAND LAKE STR. 796-5272 T6 ND See GRAND LAKE STR. 796-5272	BROOKTON	see DANFORTH	448-2321
	*EDMUNDS	see EDMUNDS	726-4674
	MARION	see EDMUNDS	726-4674
	T1R3 TS (LAMBERT LAKE)	see VANCEBORO	788-3854
	T10R3 NBPP (FOREST CITY)	see DANFORTH	448-2321
	T14 ED (PLANTATION 14)	see EAST MACHIAS	255-8598
	T18 ED	see EAST MACHIAS	255-8598
	T18 MD	see WESLEY	255-8598
ITRZ NBPP (KOSSUIH) see TOPSFIELD 796-2667	T19 ED	see EAST MACHIAS	255-8598
	T21 ED (PLANTATION 21)	see PRINCETON	796-2744
	T26 ED	see WESLEY	255-8859
	T29 MD (DEVEREAUX)	see GREAT POND	584-5860
	T30 MD	see WESLEY	255-8859
	T31 MD (DAY BLOCK)	see WESLEY	255-8859
	T5 ND	see GRAND LAKE STR.	796-5272

*DOG RECORDERS (see chart for list of addresses)

ANIMAL CONTROL

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

EDUCATION IN THE UNORGANIZED TERRITORY

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

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

The officials and statistics are as follows:

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

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

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

Benedicta Elementary School Aroostook Road Benedicta, Maine 04733 Telephone: (207) 365-4578 Fax: (207) 365-4405 Principal: Shelley Lane Enrollment: 40 (Pre-K - Fifth) Connor Consolidated School 1581 Van Buren Road Connor Township, Maine 04736 Telephone: (207)496-4521 Fax: (207) 496-0012 Principal: Steven Anderson Enrollment: 54 (Pre-K - Sixth)

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

Rockwood Elementary School Route 15 PO Box 309 Rockwood, Maine 04478 Telephone: (207) 534-7779 Fax: (207) 534-7750 Prinicipal: Katherine Ryder Enrollment: 17 (Pre-K - Fifth) The staff necessary to operate these six schools consists of: four principals, 29 teachers, nine teacher-aides, two guidance counselors, seven janitor/bus drivers, one janitor, two bus drivers, six cooks, and four Clerk Typists. In addition the staff includes 11 bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

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

Tuition students, numbering 1,133 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

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

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

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

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

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

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

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

FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

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

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

For 1999, forest fire activity was as follows:

Lightning	30
Incendiary	25
Railroads	1
Campfires	13
Debris Burning	16
Smoking	18
Children	2
Machine Use	25
Miscellaneous	5

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

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

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

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

TOWNSHIP

AGENT/MUNICIPALITY

Sinclair, Maine 04779

543-6233 or 543-6117

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

26

T16-R4

AGENT/MUNICIPALITY

TOWNSHIP

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

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

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

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

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

Monson 997-3641

Bingham 672-4040

Caribou 493-3324

Greenville 695-2421

Millinocket 723-7007 Plantation 21 (Washington County)

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

Albany (both Oxford County) Mason

Orneville (Piscataquis County)

Brookton (Washington County)

Blanchard (both Piscataquis County) Elliotsville

Concord (Somerset County)

Connor (Aroostook County)

Rockwood (Somerset County) Little Squaw (Piscataquis County)

T3 & T4-Indian Purchase (all Penobscot Cty.) Smith Pond South Twin Lake Lake Ambjejus 27

AGENT/MUNICIPALITY

TOWNSHIP

Phillips 639-3352	Freeman (All Franklin County) Salem Madrid
Medway 746-9531	Grindstone (both Penobscot County) Soldier Town
New Portland 628-4441	Lexington (Somerset County)
Jackman 668-4125	Long Pond (Somerset County)
Gilead 836-3981	Perkins (Franklin County) Riley (Oxford County)
Houlton 532-7111	Soldier Pond (Aroostook County)
Brownville 965-2561	T5-R9 (Piscataquis County) T6-R8 - Williamsburg (Penobscot County)
Ellsworth 667-2563	Township 8 (Hancock County)
Van Buren 868-2886	T17-R3 (Aroostook County)
Wilton 645-4961	Washington (Franklin County)
Blaine 425-2611	E Plantation (Aroostook County)
Springfield 738-5017	Mattamiscontis (Penobscot County)
Burlington 732-3985	Grand Falls (Penobscot County)
Linneus 532-6182	TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm 896-5659

Ashland 435-2311

Eustis 246-4008

Unity 948-3763 T16-R4 (Aroostook County)

T11-R4 - Squapan (Aroostook County)

Wyman (Franklin County)

Unity Township (Kennebec County)

LAND USE REGULATION COMMISSION

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

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

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

The Maine Land Use Regulation Commission is governed by a seven-member independent decisionmaking body, with members appointed by the Governor subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry and approval by the Legislature. Four members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The Commission has a staff of 26, including an Executive Director.

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

In Fiscal Year 1999, the Commission opened its second full service regional office in Ashland. In addition it revised its rules governing nonconforming structures and uses, and continued to adopt new zoning maps in Washington, Hancock, and Somerset Counties to identify new wetland zones. 1,418 permits were issued and 898 compliance investigations were conducted. The permit inventory was reduced to 153. As of December 1998 average permit processing times were 50% the duration of those in 1990.

The following publications are available, at no charge, by contacting LURC directly: Subdividing in the Wildlands of Maine Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine - 1997 Statutes Administered by LURC Land Use Districts and Standards A Guide to Creative Site Planning in the Unorganized Areas of Maine Erosion Control on Logging Jobs

TAXATION IN THE UNORGANIZED TERRITORY

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

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

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

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

The county in which the unorganized territory is located ultimately receives the excise tax revenue. The county officials, at budget time, allocate this revenue to decrease the tax commitment, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for Fiscal Year 1999 was 742,851.

DOOTTOOT COTOTT

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

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

AROOSTOOK COUNTY (CONT'D) COLLECTOR TOWNSHIP

Tax Collector (444-6460) Winterville Plantation Winterville, Maine 04788	T14-R6 WELS, T15-R6 WELS
Tax Collector (493-3324) City of Caribou 25 High Street Caribou, Maine 04736	Connor
Tax Collector (896-5659) Town of Stockholm School Street Stockholm, Maine 04783	T16-R4 WELS, T16-R5 WELS
Tax Collector (365-4260) Town of Sherman School Street Sherman, Maine 04776	Silver Ridge, Benedicta
Tax Collector (736-2464) Town of Mattawamkeag Main Street Mattawamkeag, Maine 04459	TA-R5 WELS (Molunkus)
Tax Collector (532-6182) Town of Linneus Route 2 Houlton, Maine 04730	TA-R2 WELS
Tax Collector (425-2611) Town of Blaine Main Street Blaine, Maine 04734	E Township
Tax Collector (435-2311) Town of Ashland Bridgham Street Ashland, Maine 04732	T10-R4 WELS (Squapan)
Tax Collector (528-2215) 28 Katahdin Street Patten, Maine 04765	T9-R5 WELS

FRANKLIN COUNTY

COLLECTOR

TOWNSHIP

Salem Tax Collector (265-4637) Town of Kingfield School Street Kingfield, Maine 04947 Tax Collector (246-4401) Jim Pond, Lang, Wyman, Coburn Gore, Town of Eustis Seven Ponds, Chain of Ponds, Alder Main Street Stream, and Kibby Township Stratton, Maine 04982 Tax Collector (684-4002) Freeman Town of Strong Lower Main Street Strong, Maine 04983 Tax Collector (585-2348) Perkins Town of Weld Mill Street Weld, Maine 04285 Tax Collector (645-4961) Washington Town of Wilton 158 Weld Road Wilton, Maine 04294 Tax Collector (864-3326) Davis, Stetsontown Town of Rangeley 2 School Street Rangeley, Maine 04970 Tax Collector (639-5326) Madrid Town of Phillips Main Street Phillips, Maine 04966

HANCOCK COUNTY

Tax Collector (546-7209) Town of Steuben 294 US Rte 1 Steuben, Maine 04680 T7 SD, All Islands

HANCOCK COUNTY (CONT'D **COLLECTOR** TOWNSHIP

Tax Collector (584-5106) Town of Great Pond PO Box 27 Aurora, Maine 04408

T34 MD, T28 MD, T41 MD

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

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

KENNEBEC COUNTY

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

Unity Township

KNOX COUNTY

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

LINCOLN COUNTY

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

OXFORD COUNTY

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

Albany, Mason

Louds Island (Muscongus)

T3 ND

T8 SD

All Islands

OXFORD COUNTY (CONT'D

COLLECTOR

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

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

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

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

TOWNSHIP

Riley, Grafton

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

Milton

Lower Cupsuptic, Lynchtown, Upper Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

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

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

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

Tax Collector (365-4260) Town of Sherman School Street Sherman Mills, Maine 04776 T2-R8 NWP, T1-R7 NWP (Mattamiscontis)

Argyle, Greenfield

Grand Falls, Summit

Herseytown

PENOBSCOT COUNTY (CONT'D) COLLECTOR TOWNSHIP

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

Denise Worster (765-3343) Kingman, Maine 04451

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

Tax Collector (528-2215) Town of Patten 28 Katahdin Street Patten, Maine 04765 T3-1P, T4-1P, T3-R9 NWP, T1-R8 WELS, TA-R8 & 9 (Long A), TA-R7 WELS, Hopkins Academy Grant

Kingman, Prentiss

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

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

PISCATAQUIS COUNTY

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

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

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

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

Tax Collector (997-3269) Town of Willimantic RFD 2 Box 134 Guilford, Maine 04443 Millinocket Lake, T1-R9 WELS

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

Orneville

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

Elliottsville

36

PISCATAQUIS COUNTY (CONT'D) COLLECTOR TOWNSHIP

Elvira Hobart (997-3240) RR1 Box 70 Abbot Village, Maine 04406

SOMERSET COUNTY

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

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

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

Kristin Munster (534-7539) Box 183 Rockwood, Maine 04478

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

WASHINGTON COUNTY

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

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

.

Lexington

Long Pond, Parlin Pond, Holeb, Hobbstown

Concord

Rockwood

Indian Stream Twp., Moxie Gore

Kossuth

T32 MD, T30 MD, T26 ED, T18 MD

WASHINGTON COUNTY (CONT'D) COLLECTOR TOWNSHIP

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

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

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

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

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

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

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

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

Trescott

Lambert Lake

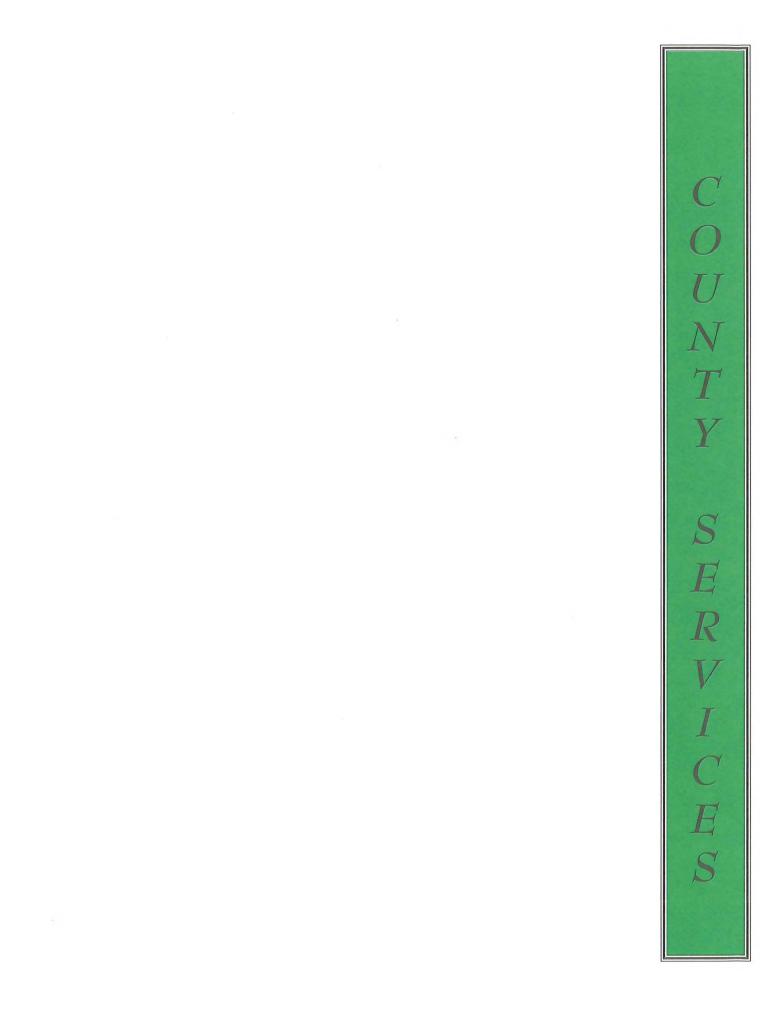
T21 ED

T5 ND, T6 ND

Edmunds

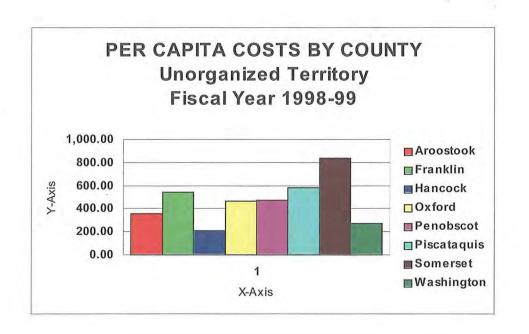
T29 MD

T14, T18 ED, T19 ED, Marion



UNORGANIZED TERRITORY INFORMATION FISCAL YEAR 1998-1999

		Resident	Number of	Taxable	Miles o	of Road	Taxable	% of Total	FY1998-99	Cost
Tax Code	County	Population	Building Accts	Acreage	Summer	Winter	Valuation	Valuation	Tax Assess.	Per Capita
03	Aroostook	1,598	2,513	2,461,472.22	46.01	55.89	462,270,865	24.9%	568,016	355.45
07	Franklin	601	950	413,929.97	33.37	45.25	100,235,864	5.4%	324,025	539.14
09	Hancock	178	763	267,249.88	9.18	12.1	56,676,620	3.0%	36,656	205.93
11	Kennebec	36	13	6,284.00	1.72	1.72	2,462,774	0.1%	0	0.00
13	Knox	0	95	1,152.98	0	0	6,266,533	0.3%	0	0.00
15	Lincoln	1	43	1,441.44	0.85	0.85	4,578,081	0.2%	0	0.00
17	Oxford	594	799	326,360.22	56.27	45.35	92,022,846	4.9%	277,394	466.99
19	Penobscot	1,375	1,778	771,740.13	59.35	124.32	168,845,537	9.1%	651,182	473.59
21	Piscataquis	684	2,712	1,724,902.85	71.64	75.67	450,207,243	24.2%	398,900	583.19
25	Somerset	693	2,104	1,625,561.76	49.54	64.73	389,007,835	20.9%	581,015	838.41
27	Waldo	0	4	103.00	0	0	503,290	0.0%	0	0.00
29	Washington	1,157	1,635	677,230.66	72.19	100.12	126,586,248	6.8%	316,784	273.80
		6,917	13,409	8,277,429.11	400.12	526.00	1,859,663,736	100.0%	3,153,972	455.97



Northern Aroostook County



Hedgehog Mountain



Photos provided by Maine Department of Conservation 42

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

County Office 144 Sweden Street Suite 1 Caribou 04736-2353	Fax: 493-3491	493-3318
Commissioners		
Norman L. Fournier, Chair (District includes Connor) PO Box 1141 Soldier Pond 04781		834-3155
Peter S. Kelley (District includes Northwest Aroostook and PO Box 66 Caribou 04736	Square Lake)	498-2581
Paul J. Adams (District includes Benedicta and E Plantation) Katahdin Trust PO Box 1017 Houlton 04730		532-4277
County Administrator: Roland D. Martin Sheriff: Theodore L. St. Pierre Treasurer: Wilfred J. Bell Register of Deeds: Louise Caron (North) Mary C. Bennett (South) Judge of Probate: James P. Dunleavy Register of Probate: Joanne M. Carpenter EMA Director: Vernon Ouellette Unorganized Territory Public Works Dir.: David D. Cyr District Attorney: Neale T. Adams, Esq.	Fax: 493-3491 Fax: 532-7319 Fax: 493-3491 Fax: 834-3138 Fax: 532-7319 Fax: 532-7319 Fax: 532-7319 Fax: 532-7319 Fax: 328-4205 Fax: 328-4205 Fax: 493-3493	493-3318 532-3471 493-3318 834-3925 532-1500 532-1502 532-1502 328-4480 328-9201 498-2557

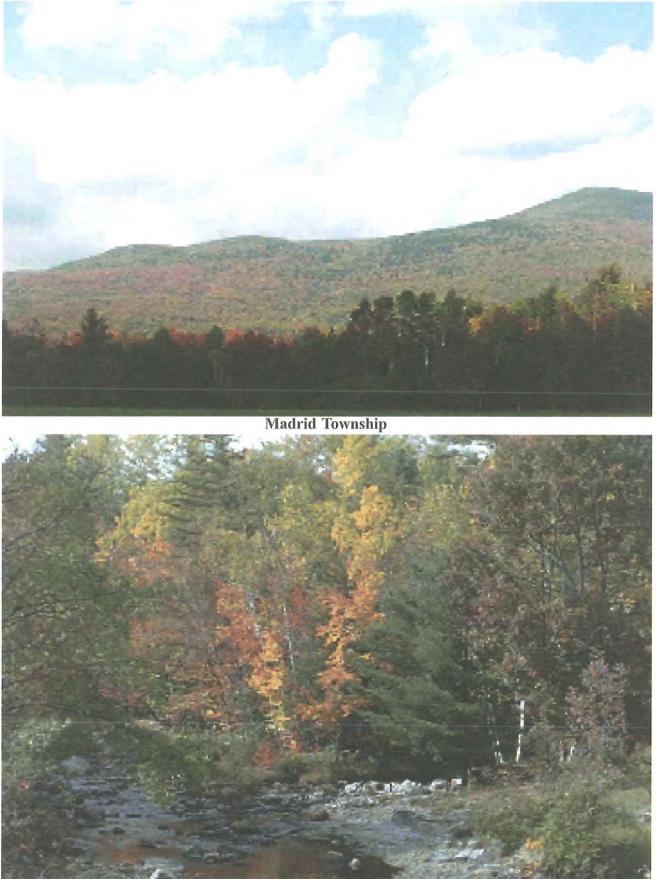
AROOSTOC				
STATEMENT OF REVENUES, EXPENDITU BUDGET AND ACTUAL - BUDGE				
YEAR ENDED			NERAL FUN	,
				Variance
				Favorable
		Budget	Actual	(Unfavorable
SOURCES OF FINANCIAL RESOURCES				
REVENUES				
Local property taxes - general	\$	568,016	568,016	0
Local property taxes - county		472,528	472,528	0
State assistance		48,900	56,484	7,584
Excise taxes		122,000	160,451	38,451
Snowmobile revenue		1,400	19,039	17,639
Interest on deposits		10,000	11,017	1,017
Other		100	895	795
		1,222,944	1,288,430	65,486
USE OF FINANCIAL RESOURCES		,,	.,,	
EXPENDITURES				
County tax		472,528	472,528	0
Roads and bridges		155,250	155,250	0
Snow removal		169,025	163,147	5,878
Solid waste disposal		105,075	105,877	(802
Fire protection		66,790	64,150	2,640
Ambulance services				
		34,640	31,440	3,200
Administration		25,000	25,417	(417
Appropriations to capital outlays		214,500	214,500	0
Street lights		5,285	5,423	(138
Snowmobile trails		1,400	18,834	(17,434
Recreation		17,500	17,743	(243
Northern Maine Development Commission		10,400	10,985	(585
Senior citizens		6,940	6,362	578
Cemeteries		1350	931	419
Polling places		3,700	1,390	2,310
Audit		2,000	2,000	0
Animal control		570	570	0
Other		2,050	2,067	(17
		1,294,003	1,298,614	(4,611)
NET INCREASE (DECREASE) IN FUND BALAN	NCE			
FROM OPERATIONS		(71,059)	(10,184)	60,875
OTHER SOURCES				
Transfer from surplus		71,059	0	(71,059
OTHER USES				
Capital outlays in excess of appropriations		0	25,499	(25,499)
NET (DECREASE) IN FUND BALANCE	\$	0	(35,683)	(35,683)
FUND BALANCE - JULY 1, 1998			258,204	
FUND BALANCE - JUNE 30, 1999			222,521	

AROOSTOOK COUNTY UNORGANIZED TERRITORY **1990 RESIDENT POPULATION CENSUS**

		~								Patric	k Therri	ault School
0		Nie Turmis	Inn							-	-	-
	1	9 R12 T19 1					~	Si	Midawah	-		
	TIN RIS	ELS WELS			-		Lett Kent	1 400 SI A	catha 2	Gradu		
		R12 ELS	WELS	Francin	St Juhn Pti	Wallagrass	New Canada Pir	TIT RS WELS		TIT RJ WELS	Buren	Connor Scl
1		R12 A	lispash	TIG RO WELS	TIG RB WELS	Eagle Lake	TIG RG	TIG RS WELS	TIG R4 WELS	Stock -	Cultu	Harrein
TIS RIS WELS	IS RIA TIS RIA TIS WELS WELS WI	RIZ TIS RIT	TIS RIO WELS	TIS R9 WELS	TIS RE WELS	Winterville Plt	TIS R6 WELS		Westman- land	New Sweden	Connor Twp	Caswell
TIA TIA RIS RIG WELS WELS	WELS WELS WE	RIZ TI4 RII	TIA RIO WELS	TI4 R9 WELS	TI4 RB WELS	TI4 R7 WELS	TI4 R6 WELS	TI4 RS WEI.S	Perham	Woodland	Caribou City	Limestone
TIJ RIA TIJ RIS WELS WELS		R12 TI3 R11 ELS WELS R O	TIJ RIO WELS	TIJ R9 WELS	TIJ RB WELS T	TIJ R7 WELS	Portage Lake	TIS RS WELS K	Wade	Washburn		For Furtield
IZ RIT TIZ RIS TIZ RIS WELS WELS	TIZ RIJ TIZ RIJ TIZ WELS WELS WE		TIZ RIO WELS	T12 R9 WELS	TI2 RB WELS	TIZ R7 WELS	Nashville Pit		Castle Hill	Mapleton	Presque	
RIT TIL RIG TIL RIS T ELS WELS WELS	WELS WELS WE		TIT RID WELS	TII R9 WELS	TII R8 WELS	TIL R7 WELS	Garfield Pli	Ashland	TII R4 WELS	Chapman	City	Easton
					TIO R8 WELS	TIO R7 WELS	TIO R6 WELS	Masardis	Suuapan Two	TID RJ WELS	Westlied	Mars Hill
· ·		•			19 R8	T9 R7	Oxbow	19 R.5	T9 R.4	T9 R)	E Trip	Blaine Cus Patent
					WELS	WELS	Pir	WELS T8 HS	WELS SI Cruix	WELS	TD R2 WELS	Bridge - water
		1						WELS	Twp Wenber	WELS	TC R2 WELS	Monticetto
								WELS	ruwn Ewp	Dudley Twp	Hammond	Littleton
								Moro Pli	Merrill	Smyrna	Ludlow New Limerick	Houlton .
								Hersey	Dyer Brook	Oskfield	Linneus	Hodgdon
				Benedicta	Element	tary		Crystal	sland Falls	T4 R3 WELS	TA R2 WELS	Cary Ht
			-			-	1	Sherman	TJ R4 WELS	T3 R3 WELS	Forkstawn	Amily
		•			111 - 11		\neg	Berfedicia Twp. Iver Ridge Twp	T2 R4 WELS	Glenwood Pli	Harner	Orient
							1	10	Upper Letuna up T opp	Reed Pit	the second se	reston V
			+				ļ	Molunkus Twp	And Address of the Owner of the O	Horth Yarmowch Academy Grant	2	
							L	_				

				Children					Estimated
		Prior				Adult	Hoi	2.6 Home	
	Popula	tion	School	Elementary	Secondary	Voter	Year		Avg. Non-
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Round	Seasonal	Residents
Aroostook:									
Central	16	53	3	2	8	40	21	220	572
Connors	574	468	37	45	31	355	170	19	49
E Township*		64	4	7	9	44	24	21	55
Northwest	101	45	4	5		36	17	200	520
South **	261	404	27	68	24	285	142	329	855
Square Lake	604	564	25	64	34	441	215	851	2,213
	1,556	1,598	100	191	106	1.201	589	1.640	4.264

*E Township deorganized June, 1990 **Benedicta deorganized February, 1987 and population added to South



Photos by Doreen Sheive

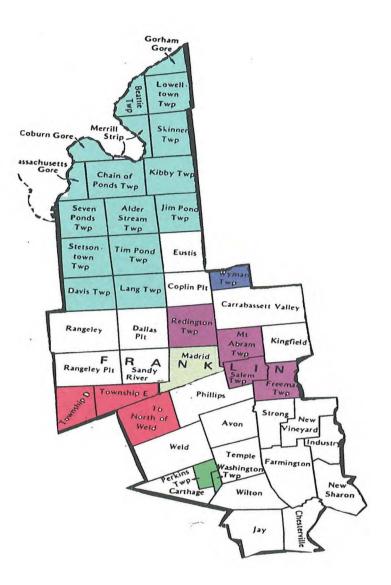
FRANKLIN COUNTY

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

County Office Franklin County Courthouse 38 Main Street Farmington 04938	Fax: 778-5899	778-6614
Commissioners		
Gary T. McGrane, Chair (District contains no unorg. terr.) RFD 2, Box 6910 Jay 04239	Fax: 897-2714	645-3382 897-5423
Frederick W. Hardy (District contains no unorganized territory) RR 1, Box 3501 New Sharon 04955		778-4320
Meldon H. Gilmore (District includes all of the unorganized terri RR 1, Box 1730 Kingfield 04947	tory)	265-2242
County Clerk: Julia (Julie) Magoon Sheriff: Donald P. Richards Treasurer: Karen Robinson Register of Deeds: Susan A. Black Judge of Probate: Richard M. Morton Register of Probate: Joyce S. Morton EMA Director: Clyde Barker District Attorney: Norman R. Croteau, Esq.	Fax: 778-5899 Fax: 778-6485 Fax: 778-5899 Fax: 778-5899 Fax: 778-5899 Fax: 778-5899 Fax: 778-5892 Fax: 778-5893	778-6614 778-2680 778-6614 778-5889 778-5888 778-5888 778-5892 778-5892

UNORGANIZ				
	NCOUNT			
BUDGET A				
YEAR ENDED	JUNE 30,	1999		
				Variance
				Favorable
		Budget	Actual	(Unfavorable
Revenues:				
Taxes - Assessment	\$	324,025	324,025	0
Taxes - Excise		42,000	61,864	19,864
State of Maine:				
Local Road Assistance		42,000	42,852	852
Snowmobile Reimbursement		400	226	(174
Other revenues:				
Investment income		0	10,467	10,467
Other		0	10	10
Total Revenues		408,425	439,444	31,019
Expenditures				
Roads and bridges		124,700	97,943	26,757
Snow removal		180,722	180,718	4
Dumps		62,068	56,366	5,702
Fire protection		31,035	24,972	6,063
Animal control		200	0	200
Cemeteries		1,210	1,063	147
Ambulance		20,186	18,698	1,488
Street lights		500	458	42
Administration		22,356	16,352	6,004
Capital reserves		26,500	27,303	(803)
Total Expenditures		469,477	423,873	45,604
EXCESS OF REVENUES OVER (UNDER) EXPEND	TURES	(61,052)	15,571	76,623
Fund Balance - Beginning			275,557	
Fund Balance - Ending			291,128	

FRANKLIN COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



				Children					Estimated
			Prior		Adult	Hor	mes	2.6 Home Avg. Non-	
	Popula	ation	School	Elementary	Secondary	Voter	Year		
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Round	Seasonal	Residents
Franklin:									
East Central	351	459	32	57	34	336	175	132	343.2
North	28	21	1	1		19	10	172	447.2
South	48	56	5	4	4	43	22	25	65
West Central	0	0						28	72.8
THUS AN	7	65	5	10	1	49	28	113	293.8
Madrid	Unknown	178	8	17	10	143	81	111	288.6
	434	779	51	89	49	590	316	581	1,511

*Madrid deorganization effective July, 2000

NOTE: Although Madrid did not deorganize until July, 2000, the associated data is included for your information

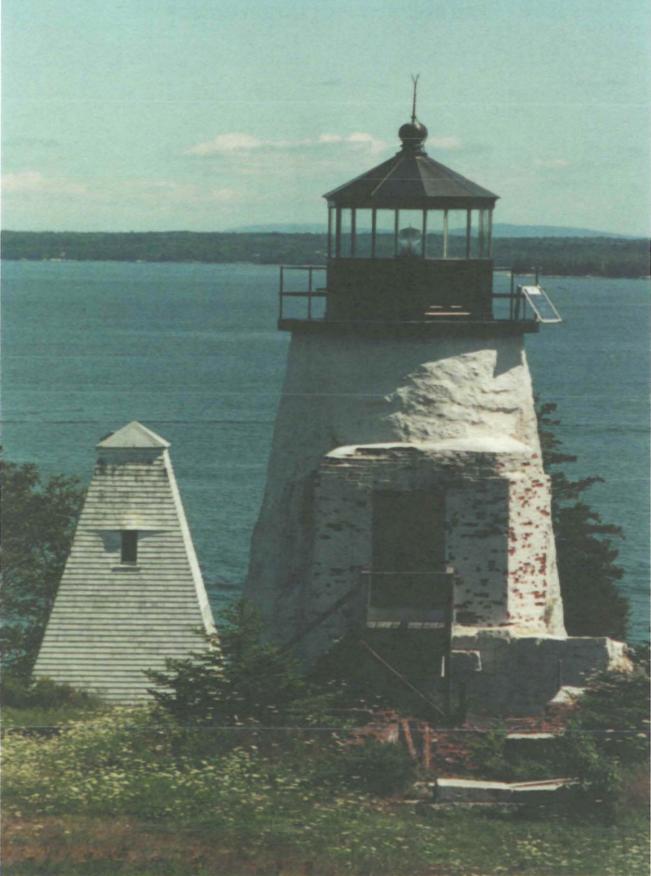


Photo by Commissioner Dennis Damon

HANCOCK COUNTY

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

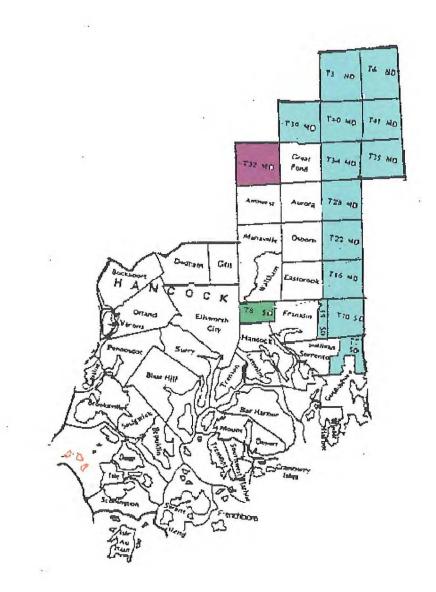
County Office 60 State Street Ellsworth 04605	Fax: 667-1412	667-9542
Commissioners		
Dennis S. Damon, Chair (District contains no unorganized territ RFD 1, Box 222 Ellsworth 04605	ory)	667-9629
Walter L. Bunker (District includes Central, East, and Northwest RFD 3, Box 21D Ellsworth 04605	unorganized territory)	667-3161
Percy L. Brown, Jr. (District contains unorganized territory island 653 Sunset Road Deer Isle 04627	s)Fax: 348-6066	348-6019 348-2247
County Clerk: Ray A. Bickford, Jr. Sheriff: William F. Clark Treasurer: Robert F. Lakin Register of Deeds: Marilyn Hanscom Judge of Probate: James Patterson Register of Probate: Margaret C. Lunt EMA Director: Deale B. Salisbury District Attorney: Michael E. Povich, Esq.	Fax: 667-1412 Fax: 667-7516 Fax: 667-1414 Fax: 667-1410 Fax: 667-1406 Fax: 667-0784	667-9542 667-1404 667-8272 667-8353 667-8434 667-8434 667-8126 667-4621

51

UNORGANIZED TERRITORY HANCOCK COUNTY

BUDGET AND ACTUAL - BUDGET	AR	Y BASIS - GI	ENERAL FUI	D
YEAR ENDED JU	JNE	30, 1999		
				Variance
				Favorable
		Budget	Actual	(Unfavorable
Revenues:				
Taxes:				
General property	\$	36,656	36,656	0
Excise taxes		9,700	9,822	122
Intergovernmental revenues:				
State of Maine:				
Highway block grant		12,732	12,732	0
Snowmobile		50	35	(15)
Investment income:				
Interest income		1,200	2,961	1,761
Capital reserves		0	2,383	2,383
Other revenues:				
Miscellaneous		100	10	(90
Total Revenues		60,438	64,599	4,161
Expenditures:				
Roads and bridges		7,500	5,054	2,446
Snow removal	11	34,000	31,216	2,784
Solid waste removal		23,000	23,638	(638
Fire protection		11,500	9,084	2,416
Administration	11	4,188	4,188	0
Polling places		150	0	150
Snowmobile club		1,500	1,500	0
Operational costs		3,100	1,909	1,191
Reserves:				
E-911		3,000	0	3,000
Total Expenditures		87,938	76,589	11,349
Excess of Revenues over (under) Expenditures		(27,500)	(11,990)	15,510
Fund Balance - July 1			178,564	
Fund Balance - June 30			166,574	

HANCOCK COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



				Children					Estimated
			Prior			Adult	Hor	nes	2.6 Home
	Popula	ition	School	Elementary	Secondary	Voter	Year		Avg. Non-
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Round	Seasonal	Residents
Hancock:									
Central	124	138	11	22	7	98	53	28	73
East	44	40	1	3	3	33	19	554	1,440
Northwest		0			Contract of the		and the second second	15	39
	168	178	12	25	10	131	72	597	1,552

(No Photo Available)

KENNEBEC COUNTY

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

County Office 125 State Street Augusta 04330	Fax: 623-4083	622-0971
Commissioners		
Paul F. Jacques, Chair (District includes Unity Township)) 41 Oakland Street Waterville 04901		873-3570
Wesley G. Kieltyka (District contains no unorganized territory) 5 Duncan Road Augusta 04330	Fax: 622-9980	623-1114
Nancy Rines (District contains no unorganized territory) PO Box 68 South Gardiner 04359	Fax: 623-0438	582-1844 626-0934
County Clerk: Trudy Lamoreau Sheriff: Bryan Lamoreau Treasurer: Patrick E. Paradis Register of Deeds: Norma Buck Mann Judge of Probate: James Mitchell, Esq. Register of Probate: Kathleen Ayers EMA Director: Vincent Cerasuolo District Attorney: David Crook, Esq.	Fax: 623-4083 Fax: 623-6387 Fax: 623-4083 Fax: 622-1598 Fax: 621-1639 Fax: 621-1639 Fax: 622-4128 Fax: 622-5839	622-0971 623-3614 622-1362 622-0431 622-7558 622-7558 623-8407 623-1156

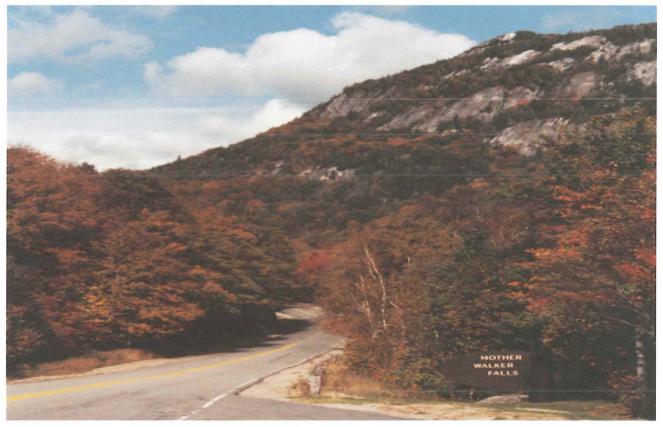
KENNEBEC COUNTY			
Statement of Changes in Agency Fu	Inds	Payable	
Agency Fund - Unity Town			
Period ended December 32, 199) and	d 1998	
		1999	1998
Agency funds (receivable) payable, beginning of yea	r \$	(1,004)	3,755
Asset additions:			
Department of Transportation		2,064	2,064
State of Maine - property taxes		4,500	0
Excise tax		2,919	3,339
Investment income		112	141
Total asset additions		9,595	5,544
Asset deletions:			
Unity fire department		1,000	2,663
Snow removal		3,576	5,364
Roads		600	0
Town of Unity		1,471	1,337
Waste disposal		939	939
Miscellaneous		64	0
Total asset deletions		7,650	10,303
Agency funds (receivable) payable, end of year	\$	941	(1,004)

KENNEBEC COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



				Children		Estin	Estimated		
			Prior			Adult	Hon	nes	2.6 Home
	Popu	lation	School	Elementary	Secondary	Voter	Year		Avg. Non-
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Round	Seasonal	Residents
Kennebec									
Unity Township	37	36	1	4	1	30	14	0	0
			1						1

Grafton Notch State Park



Richardson Lake



Photo provided by Maine Department of Conservation 58

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

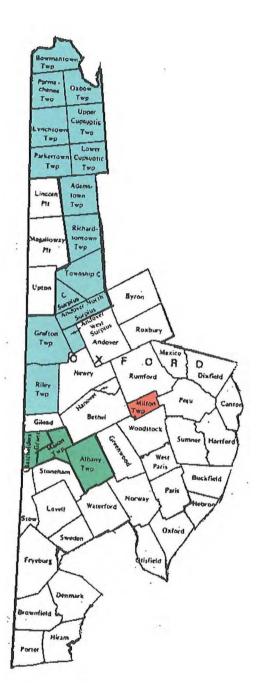
County Office 26 Western Avenue South Paris 04281	Fax: 743-1545	743-6359
Commissioners		
Fredric Kennard, Chair (District includes North Oxford) 414 Penobscot Street Rumford 04276		364-8891
Albert S. Carey (District includes Milton and Albany) 29 Durrell Hill Road South Paris 04281		743-2821
Steven Merrill (District includes Batchelders Grant and Mason) 154 Main Street Norway 04268		743-7695 539-4112
County Clerk: Carole G. Mahoney Sheriff: Lloyd Herrick Treasurer: Mary Ann Prue Register of Deeds: Jane C. Rich (East) Jean Watson (West) Judge of Probate: Dana C. Hanley Register of Probate: Theodore Tracy EMA Director: Ken Whitman District Attorney: Norman Croteau, Esq.	Fax: 743-1545 Fax: 743-1510 Fax: 743-1545 Fax: 743-2656 Fax: 935-4183 Fax: 743-2656 Fax: 743-2656 Fax: 743-7346 Fax: 743-1511	743-6359 743-9554 743-6350 743-6211 935-2565 743-4297 743-6671 743-6336 743-8282

UNORGANIZED TERRITORY OXFORD COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND YEAR ENDED JUNE 30, 1999

		<u>Budget</u>	Actual	Variance Favorable <u>(Unfavorable)</u>
Revenues:				
Taxes:				
General property	\$	277,394	277,394	0
Excise taxes		40,000	55,229	15,229
Intergovernmental revenues:				101220
Federal:				
National forest fund		0	14,012	14,012
FEMA		0	34,752	34,752
State of Maine:				
Highway block grant		60,396	60,396	0
Conservation		0	26,000	26,000
FEMA		0	2,997	2,997
Snowmobile registrations		300	278	(22)
Investment income:				
General		3,000	4,290	1,290
Capital improvement reserves		0	7,557	7,557
Other revenues:				
Miscellaneous	-	0	1,019	1,019
Total Revenues	_	381,090	483,924	102,834
Expenditures:				
Roads and bridges maintenance		140,000	170,802	(30,802)
Snow removal		120,000	104,024	15,976
Solid waste removal		41,000	48,448	(7,448)
Fire protection		15,000	9,819	5,181
Administration		23,100	16,861	6,239
Ambulance services		13,000	12,932	68
Land rental		2,750	2,500	250
Polling places		750	450	300
Anim al control		1,000	0	1,000
Street lights, insurance		450	478	(28)
Contingent		25,000	0	25,000
Snowmobile trails		300	0	300
Cemeteries		250	140	110
Audit		2,500	2,500	0
Miscellaneous		0	742	(742)
Capital outlay:				
Roads and bridges		100,000	108,558	(8,558)
Dumps	_	0	750	(750)
Total Expenditures	_	485,100	479,004	6,096
Excess of Revenues over (under) Expenditures		(104,010)	4,920	108,930
Fund Balance - July 1			425,786	
Fund Balance - June 30			430,706	

OXFORD COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



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

Lower Shin Pond



Herseytown



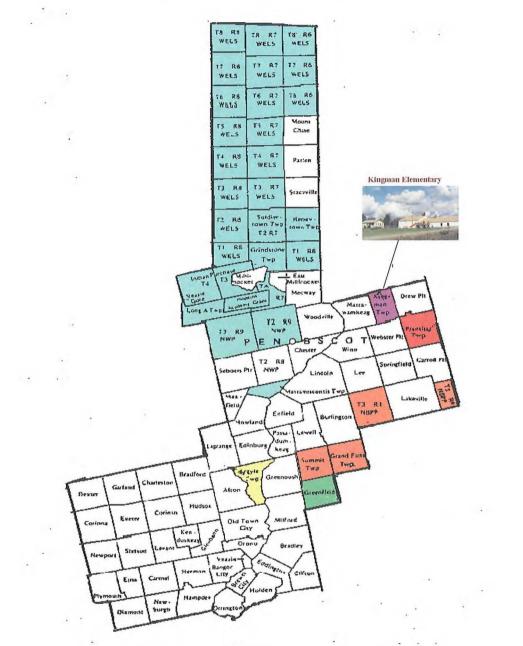
Photo provided by Department of Conservation 62

PENOBSCOT COUNTY

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

County Office 97 Hammond Street Bangor 04401-4998	Fax: 945-6027	942-8535
Commissioners		
Peter K. Baldacci, Chair (District contains no unorganized territor 128 Maple Street Bangor 04401	ry)Fax: 942-8335	942-0076
Richard D. Blanchard (District includes all of the unorganized terr 39 Oak Street Old Town 04468	itory)	827-4525
Thomas J. Davis, Jr. (District contains no unorganized territory) PO Box 112 Kenduskeag 04450		884-8383
County Clerk: Donna L. Keim	Fax: 945-6027	942-8535
Sheriff: Edward J. Reynolds	Fax: 945-4761	947-4585
Treasurer: Patricia Blanchette	Fax: 945-6027	942-8535
Register of Deeds: Susan F. Bulay	Fax: 945-4920	942-8797
Judge of Probate: Allan Woodcock, Jr.	Fax: 941-8499	942-8769
Register of Probate: Susan M. Almy	Fax: 941-8499	942-8769
EMA Director: G. Stephen Watson	Fax: 942-8941	945-4750
District Attorney: R. Christopher Almy, Esq.	Fax: 945-4748	942-8552

UNORGANIZED T PENOBSCOT (
	11			
STATEMENT OF REVENUES, EXPENDITURE				
BUDGET AND ACTUAL - BUDGETA			NERAL FUN	D
YEAR ENDED JUN	IE 3	30, 1999		
				Variance
				Favorable
	$\left \right $	Budget	Actual	(Unfavorable
REVENUES	++			-
Taxes assessed	\$	651,182	651,182	0
Local road assistance	11	100,000	100,932	932
Excise taxes	11	120,000	130,028	10,028
Snowmobile revenue	++	700	851	151
Interest income	11	14,000	43,409	29,409
Miscellaneous		26,000	29,699	3,699
TOTAL REVENUES		911,882	956,101	44,219
EXPENDITURES				
	++	212,200	180,408	24 700
Roads and bridges Snow removal	+	352,189	355,629	31,792
	++			
Dumps Fire protection	++	134,520	117,744	16,776
Fire protection	+	44,000	39,456	4,544
Cemeteries Ambulance services	++	21,500	14,333	3,617
Snowmobile trails	+	2,200	2,351	(151
Polling places	+	1,500	1,392	108
Kingman recreation	++	850	850	0
Administration	+	44,493	44,457	36
E-911 addressing	++	55,000	0	55,000
Animal control	+	5,000	1,977	3,023
Bank charges	++	630	796	-16
Capital expenditures	++	861,185	134,379	726,806
Contingencies		25,000	0	25,000
TOTAL EXPENDITURES		1,774,267	911,655	862,612
EXCESS OF REVENUES OVER EXPENDITURES		(862,385)	44,446	906,831
OTHER FINANCING SOURCES (USES)				
Utilizationof designated surplus	11	862,385	0	(862,385
TOTAL OTHER FINANCING SOURCES (USES)		862,385	0	(862,385
EXCESS OF REVENUES AND OTHER SOURCES	3			
OVER EXPENDITURES AND OTHER USES		0	44,446	44,446
Fund Balance - July 1			922,382	
Fund Balance - June 30			966,828	



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

*Prentiss deorganized June, 1990 **Greenfield deorganized July, 1993

Ripogenus Gorge

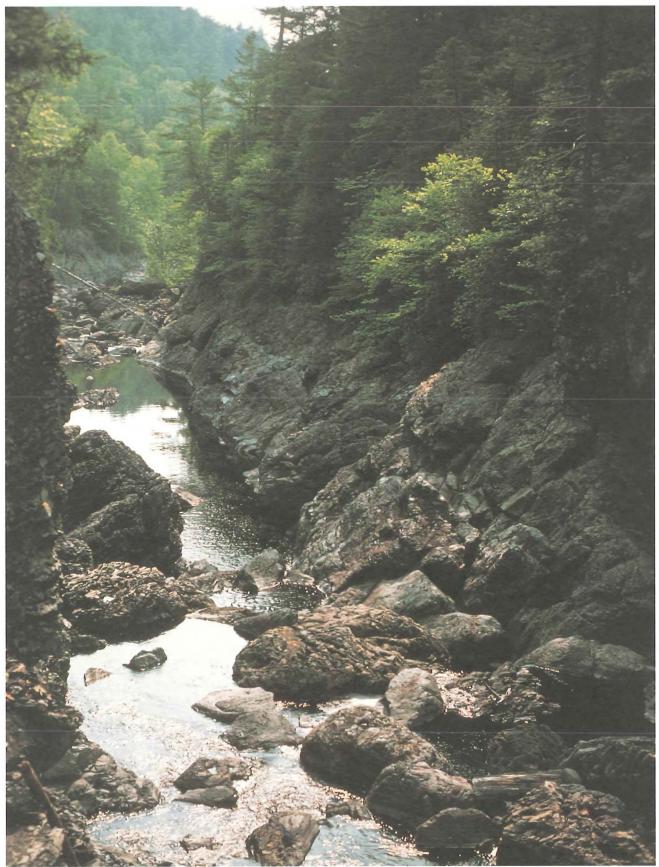
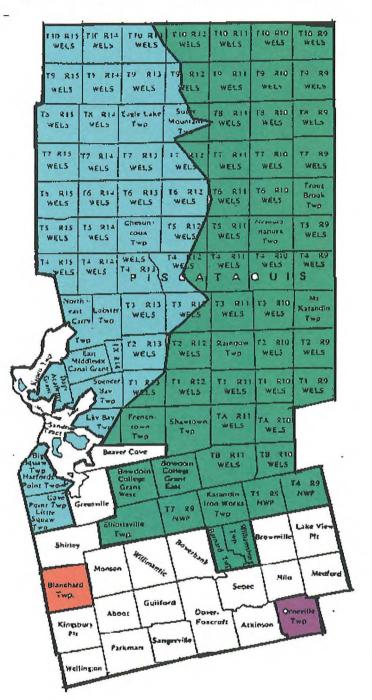


Photo provided by Department of Conservation 66

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

County Office 51 E. Main Street Dover-Foxcroft 04426	Fax: 564-3022	564-2161
Commissioners		
Eben G. DeWitt, Chair (District includes Barnard, No 6 Prospect Street excluding Elliottsville, North Milo 04463 Southeast Piscataquis)	-	943-2486
Woodrouffe L. Bartley, Jr. (District includes Blanchard Oliver Road Greenville 04441	and Elliottsville)	695-3034 695-2477
Gordon M. Andrews (District contains no unorganized 79 Park Street Dover-Foxcroft 04426	territory)	564-2367
County Clerk: Carolyn K. Doore Sheriff: John J. Goggin	Fax: 564-3302 Fax: 564-2315	564-2161 564-3304
Treasurer: Philip E. Warren	1 dx. 00 1 -2010	564-2161
Register of Deeds: Linda M. Smith	Fax: 564-7708	564-2411
Judge of Probate: Douglas M. Smith		564-2431
Register of Probate: Judith A. Raymond		564-2431
EMA Director: Harry A. Webber		943-2115
District Attorney: R. Christopher Almy, Esq.	Fax: 564-6503	564-2181

UIS C /ENU IN F .CTU/	D TERRITORY COUNTY, MAIN JES, EXPENDIT UND BALANCE AL - GENERAL ED JUNE 30, 19 <u>Budget</u> 398,900 92,000	URE <u>-</u> FUN 999			Variance Favorable (Unfavorable)
/ENU IN F CTU/ ENDE	JES, EXPENDIT UND BALANCE AL - GENERAL ED JUNE 30, 19 <u>Budget</u> 398,900 92,000	URE <u>-</u> FUN 999	D Actual		Favorable
IN F CTU/ ENDE	UND BALANCE AL - GENERAL ED JUNE 30, 19 <u>Budget</u> 398,900 92,000	E FUN 999	D Actual		Favorable
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CTUA	al - general Ed June 30, 19 <u>Budget</u> 398,900 92,000	FUN 999	Actual		Favorable
	ED JUNE 30, 19 <u>Budget</u> 398,900 92,000	999	Actual		Favorable
	<u>Budget</u> 398,900 92,000				Favorable
\$	398,900 92,000	\$			Favorable
\$	398,900 92,000	\$			Favorable
\$	398,900 92,000	\$			Favorable
\$	398,900 92,000	\$			
\$	398,900 92,000	\$			
\$	92,000	\$	398,900		
\$	92,000	\$	398,900	-	
	92,000			S	0
	00 200		111,248	-	19,248
	09,200		91,083		1,883
	22,000		15,581		(6,419)
	1,400		3,832		2,432
	603,500		620,644		17,144
	37,229		36,621		608
	38,750		36,225		2,525
			375,882		105,918
	185,850		157,317		28,533
					575
					2,483
					659
					(7)
					7,500
					4,326
-	0	-	5,747		(5,747)
	781,804		634,431		147,373
\$	(178,304)		(13,787)	\$	164,517
			440,003		
		\$	426,216		
	\$	89,200 22,000 1,400 603,500 37,229 38,750 481,800 185,850 7,575 6,100 1,000 1,000 1,000 7,500 15,000 0 781,804 \$ (178,304)	89,200 22,000 1,400 603,500 603,500 37,229 38,750 481,800 185,850 7,575 6,100 1,000 1,000 1,000 7,575 6,100 7,575 7,500 1,000 7,500 7,500 7,500 7,500 7,500 1,000 7,500 1,000 7,500 1,000 7,500 1,000 7,500 1,000 7,500 1,000 7,500 1,000 7,500 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,0	89,200 91,083 22,000 15,581 1,400 3,832 603,500 620,644 37,229 36,621 38,750 36,225 481,800 375,882 185,850 157,317 7,575 7,000 6,100 3,617 1,000 3,41 1,000 3,41 1,000 1,007 7,575 7,000 6,100 3,617 1,000 1,007 7,500 0 15,000 10,674 0 5,747 781,804 634,431 \$ 440,003 440,003 \$	89,200 91,083 22,000 15,581 1,400 3,832 603,500 620,644 37,229 36,621 38,750 36,225 481,800 375,882 185,850 157,317 7,575 7,000 6,100 3,617 1,000 3,41 1,000 3,41 1,000 3,617 1,000 3,617 1,000 3,617 1,000 3,617 1,000 3,617 1,000 3,617 1,000 3,617 1,000 1,007 7,500 0 1,000 10,674 0 5,747 781,804 634,431 440,003 440,003 440,003 4426,216



PISCATAQUIS COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS

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

*Blanchard deorganized in 1985

Attean Pond



Dead River

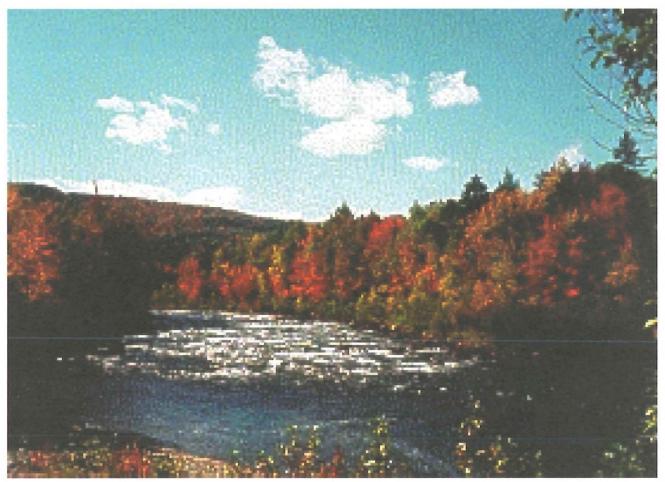


Photo provided by Maine Department of Conservation 70

SOMERSET COUNTY

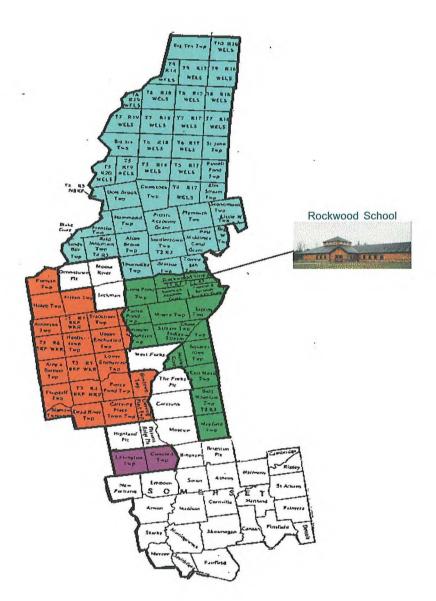
County Seat: Skowhegan Unorganized Territory Area: 2,367.21 square miles 1990 Unorganized Territory Population: 693 Number of Unorganized Territory Townships: 80

County Office Court Street Skowhegan 04976	Fax:	858-4707	474-9861
Commissioners			
Zane G. Libby, Chair (District contains no unorganized territory 55 Waterville Road Norridgewock 04957	r)		634-3411
Joseph B. Bowman (District contains no unorganized territory) RFD 3, Box 1500 Skowhegan 04976			474-8609
Robert Garland (District includes all of the PO Box 75 unorganized territory) Anson 04911			696-3010
County Clerk: Robin Poland Sheriff: Barry A. DeLong Treasurer: Ruth Ann Poland Register of Deeds: Marguerite P. Libby Judge of Probate: John Alsop	Fa	x: 474-7405 x: 858-4705 x: 474-3421	474-9861 474-9591 474-5776 474-3421 474-3322
Register of Probate: Alison M. Hawes EMA Director: Richard Russell District Attorney: David Crook, Esq.		x: 474-0879 x: 474-7407	474-3322 474-6788 474-2423

UNORGANIZED TERRITORY SOMERSET COUNTY

	T	1		
STATEMENT OF REVENUES, EXPENDITURES	A	ND CHANG	ES IN FUND	BALANCE
BUDGET AND ACTUAL - BUDGETAR				
YEAR ENDED JUNE				
	T			1
	1			
	1			Variance
	1			Favorable
		Budget	Actual	(Unfavorable)
REVENUES	-			
	\$	581,015	581,015	0
Excise taxes	Ψ	78,000	107,314	29,314
Intergovernmental	-	66,396	66,405	9
Charges for services	-	4,900	5,192	292
Investment income	+	4,900	20,767	20,767
Miscellaneous	-	16,000	19,135	3,135
	-	10,000	19,133	3,135
TOTAL REVENUES		746,311	799,828	53,517
EXPENDITURES	-			
Roads and bridges		190,000	239,564	(49,564)
Snow removal	-	142,376	142,376	0
Dumps	-	113,711	123,494	(9,783)
Fire protection	-	38,977	39,939	(962)
Cemeteries		6,390	6,080	310
Ambulance services	-	6,500	1,588	4,912
Street lights		3,900	3,769	131
Snowmobile trails	-	32,200	29,000	3,200
Polling places	+	1,800	369	1,431
Community Building - Rockwood	+	6,000	5,870	130
Moosehead Vacation Sports Association	+	6,000	6,000	0
Administration	1	35,539	35,539	0
E-911 addressing	1	2,000	0	2,000
Animal control - Humane Society Shelter		1,000	154	846
Contingency		0	25,000	(25,000)
TOTAL EXPENDITURES		586,393	658,742	(72,349)
EXCESS OF REVENUES OVER EXPENDITURES		159,918	141,086	(18,832)
OTHER FINANCING SOURCES (USES)	-			
Transfers out		(159,918)	(159,918)	0
EXCESS OF REVENUES AND OTHER SOURCES	+			
OVER EXPENDITURES AND OTHER USES		159,918	(18,832)	(18,832)
Fund Balance - July 1			189,147	
Fund Balance - June 30	-		170,315	_

SOMERSET COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



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

Public Boat Landing, Edmunds Township

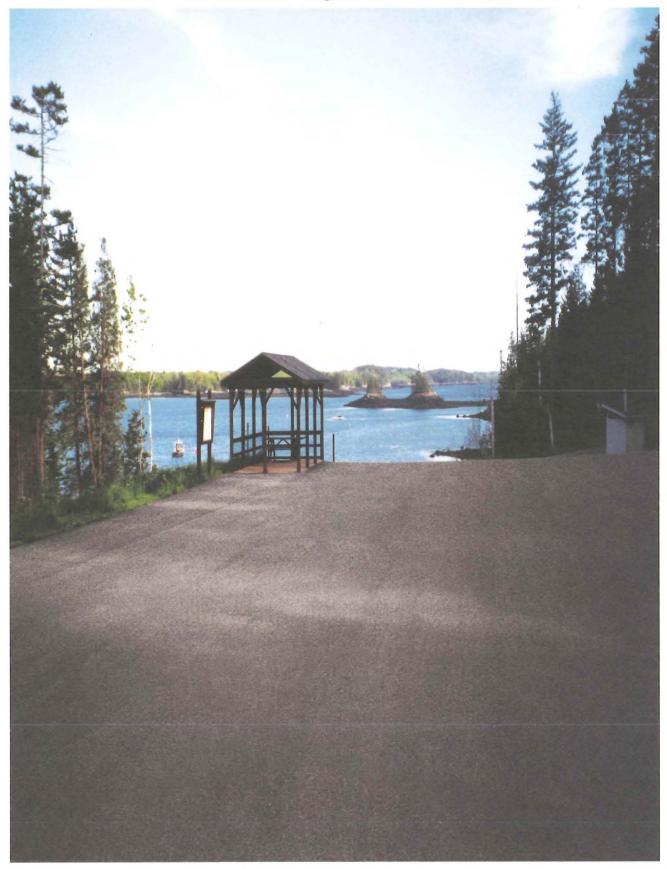


Photo by Dean Preston

WASHINGTON COUNTY

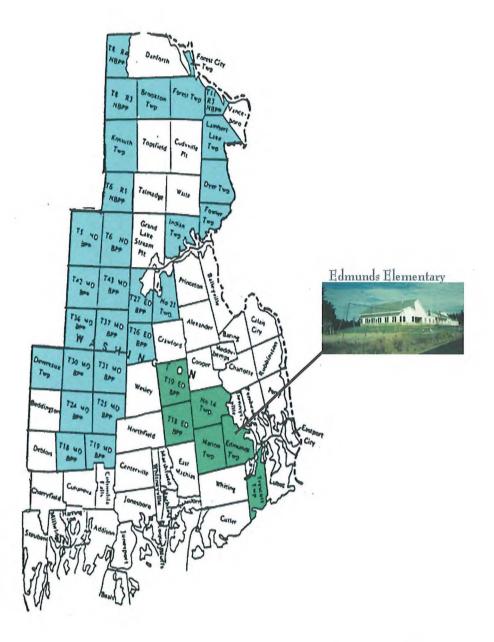
County Seat: Machias Unorganized Territory Area: 1,107.06 square miles 1990 Unorganized Territory Population: 1,157 Number of Unorganized Territory Islands: 34

County Office PO Box 297 Machias 04654	Fax: 255-3313	255-3127
Commissioners		
William B. Boone, Chair (District includes East Central and No 3 School Street Eastport 04631	rth Washington)	853-4884
Byron E. Burke (District includes part of North Washington) 125 South Street Calais 04619		454-2580
John B. Crowley, Sr (District contains no unorganized territory) Basin Road Addison 04606		497-2178
County Clerk: Joyce Thompson Sheriff: Joseph L. Tibbetts Treasurer: Carmen Look Register of Deeds: Sharon D. Strout Judge of Probate: Lyman L. Holmes Register of Probate: Carlene Holmes EMA Director: Paul Thompson District Attorney: Michael E. Povich, Esq.	Fax: 255-3313 Fax: 255-8636	255-3127 255-4422 255-8354 255-6512 255-6591 255-6591 255-3931 255-3931

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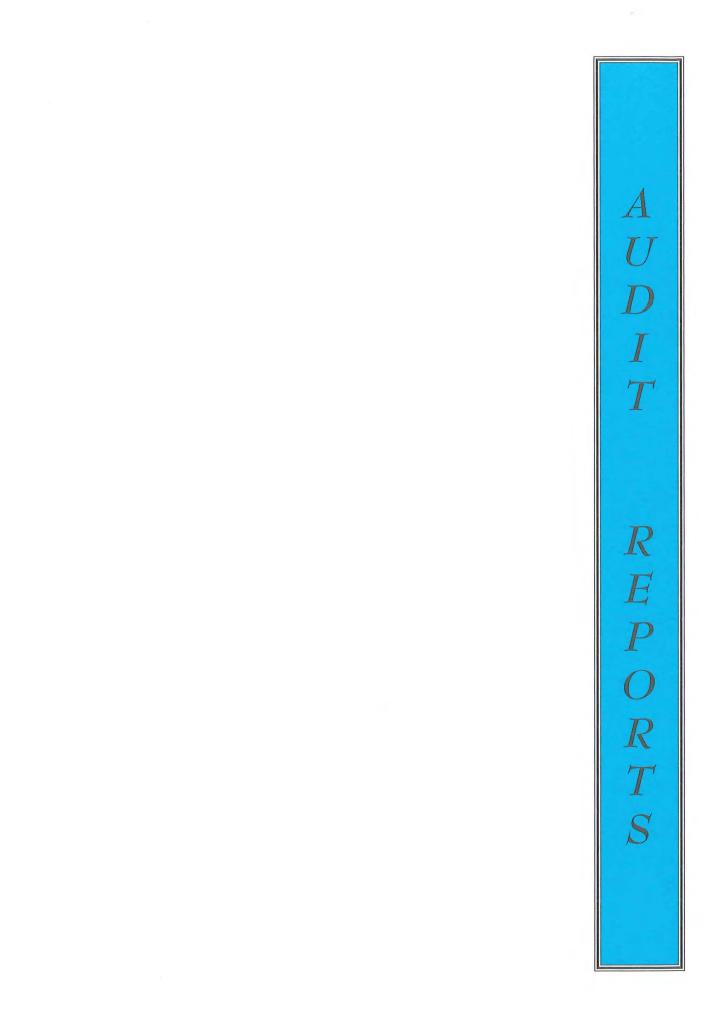
UNORGANIZE				
				DALANOF
STATEMENT OF REVENUES, EXPENDITU BUDGET AND ACTUAL - BUDGE				
YEAR ENDED			NERALFUN	U
TEAR ENDED	JUNE J	50, 1999	1 1	Variance
				Favorable
		Budget	Actual	(Unfavorable
		Dudget	Actual	Tomavorable
REVENUES				_
Property taxes	\$	316,784	316,784	0
Excise taxes	Ψ	102,157	103,141	984
Intergovernm ental revenues:		102,101	100,111	00
Federal:				
FEMA		0	12,137	12,137
Moosehorn wildlife refuge		23,440	20,139	(3,301
State of Maine:		20,110	20,100	(0,00)
Highway block grant		92,799	92,136	(663
MEMA		0	1,671	1,671
Snowmobile		740	620	(120
Licenses and permits		1,500	890	(610
Charges for services		1,000	000	1010
Equipment rental		1500	257	(1,243
Marion septic		4666	6799	2,133
Solid waste		4000	1714	1,714
Septic tanks		0	4815	4,815
A nim al control		552	1223	671
Other revenues:		552	1223	071
Interest incom e		0	18992	18,992
Sale of asset		0	4500	4,500
Miscellaneous		0	2,068	2,068
TO TAL REVENUES		544,138	587,886	43,748
TOTAL REVENCES		544,130	567,000	43,740
EXPENDITURES				
Roads and bridges		160,084	132,564	27,520
Snow removal		184,889	184,889	0
Dumps		111,282	111,282	0
Fire and ambulance		41,804	35,756	6,048
Animal control		1,500	1,465	35
Cemeteries		3,800	2,511	1,289
Street lights		2,400	2,065	335
Polling places		3,100	1,836	1,264
Community projects		10,600	10,140	460
Shellfish conservation		29,444	29,444	0
A dm inistration		32,057	24,657	7,400
Soil and water		7,200	7,200	0
Reserves:		.,	.,	
Equipment maintenance		12,250	4,655	7,595
Salt shed		15,000	0	15,000
Capital outlay		20,587	20,587	10,000
E -911		8,500	2,681	5,819
Marion septic		3,122	3,122	0,010
Grants		30,000	0	30,000
Septic tanks		4,794	4,794	00,000
Recycling and compost		2,000	4,794	2,000
FOTAL EXPENDITURES		684,413	579,648	104,765
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	11	(140,275)	8,238	148,513
Fund Balance - July 1	1		550,685	
Fund Balance - June 30			558,923	
그 영상 이 이 가격 전쟁 것 같은 것 같아. 같이 것 같아.			-,	

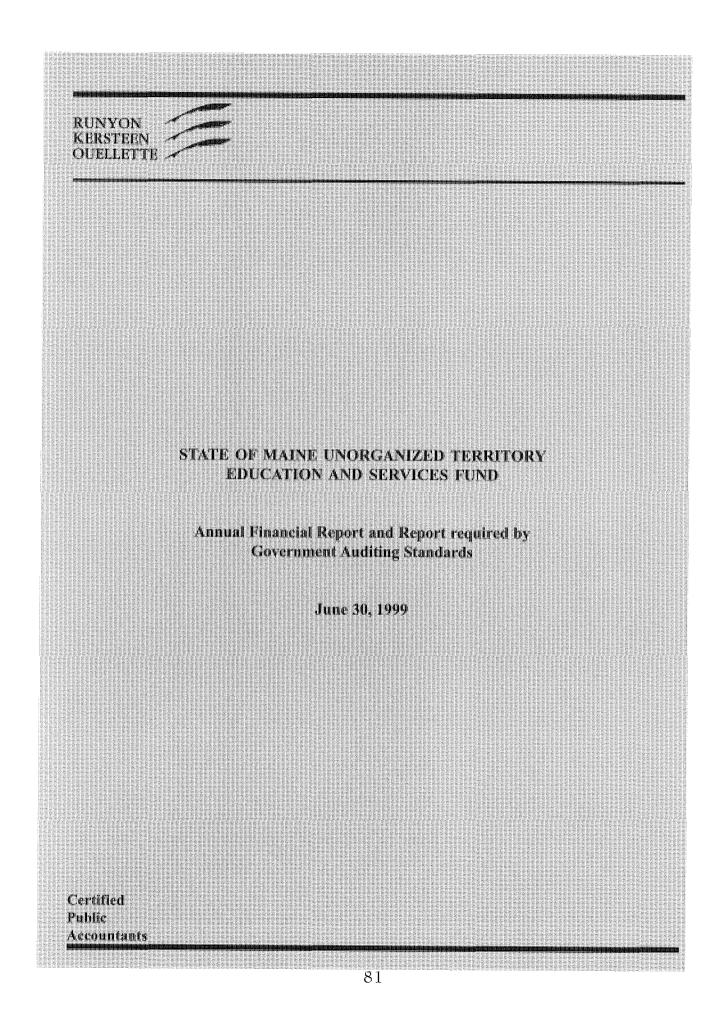
WASHINGTON COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



				Children				
			Prior			Adult	Hor	nes
	Popula	tion	School	Elementary	Secondary	Voter	Year	
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Round	Seasonal
ashington:								
East Central*	625	661	36	114	37	474	251	176
North**	393	496	21	72	38	365	185	493
	1,018	1,157	57	186	75	839	436	669
*Township 14 dec	organized in April,	1986 and pop	ulation added to	East Central				

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STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND Annual Financial Report Year ended June 30, 1999

Table of Contents

Independent Auditor's Report	Statement	Page
Financial Statements: Combined Balance Sheet - All Fund Types	1	1
Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and	2	2
Actual - General Fund	3	3
Notes to Financial Statements	<u>Exhibit</u>	4
Individual Fund Statements:		
General Fund:		
Comparative Balance Sheets	A-1	12
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	A-2	13-14
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government		
Auditing Standards		15-16
Schedule of Findings		17-20



Certified Public Accountants & Business Consultants

Independent Auditor's Report

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

We have audited the accompanying financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

20 Long Creek Drive South Portland, ME 04106 207-773-2986 or 1-800-486-1784 FAX 207-772-3361 or 1-800-486-1785 http://www.rko-cpas.com



The CPA. Never Underestimate The Value.

State of Maine Department of Audit Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2000 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Runyon Kirsten Ouellette

January 12, 2000 South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND Combined Balance Sheet

All Fund Types and Account Groups

June 30, 1999

			Fiduciary Fund Type	Account Group	Tot	_
		General	Agency	General	(Memorand	CONTRACTOR OF CONT
	avoya a sparita	Fund	Fund	Fixed Assets	1999	1998
ASSETS						
Receivables:						
Taxes receivable-current year	S	125,435		~	125,435	169,475
Taxes receivable-prior years		139,359	-	-	139,359	133,089
Tax liens		42,250	-		42,250	47,153
Due from State of Maine Treasury		2,927,204	228,397		3,155,601	4,660,422
Fixed Assets			,-	3,651,195	3,651,195	2,847,950
Total assets	S	3,234,248	228,397	3,651,195	7,113,840	7,858,089
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable and payroll withholdings		283,153	_	_	283,153	167,583
Accrued wages		167,778	_	_	167,778	178,774
Accrued compensated absences		57,494	_	-	57,494	56,772
Due to State of Maine Treasury - Education		15,453	-	-	15,453	3,098
Due to other government agencies		10,400	228,397	-	228,397	215,510
Deferred tax revenue		318,000	22,0,077	-	318,000	337,000
Total liabilities		841,878	228,397		1,070,275	958,737
Fund equity:						
Investment in general fixed assets		_		3,651,195	3,651,195	2,847,950
Fund Balances:			-	5,051,175	5,051,175	2,047,750
Reserved:						
Encumbrances		99,958	_	-	99,958	281,505
Unreserved:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.01,20
Designated for Edmunds School Project		-	-	-		730,938
Undesignated		2,292,412	-	-	2,292,412	3,038,959
Total fund equity		2,392,370	-	3,651,195	6,043,565	6,899,352
Total liabilities and fund equity	S	3,234,248	228,397	3,651,195	7,113,840	7,858,089

See accompanying notes to financial statements.

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

Year ended June 30, 1999

(with comparative totals for year ended June 30,	1999			
Revenues:				
Taxes	\$	12,571,907	13,257,879	
Intergovernmental		522,420	361,677	
Charges for services		194,244	222,130	
Other		129,213	121,194	
Total revenues		13,417,784	13,962,880	
Expenditures: Current: Education County reimbursements for services Departmental		8,928,154 3,153,972 926,301	8,024,57 3,010,93 882,05	
Unclassified		2,068,389	2,052,07	
Total expenditures		15,076,816	13,969,64	
Excess of revenues over expenditures		(1,659,032)	(6,76	
Fund balance, beginning of year		4,051,402	4,058,16	
Fund balance, end of year	\$	2,392,370	4,051,40	

See accompanying notes to financial statements.

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

Budget and Actual

General Fund Year ended June 30, 1999

sand batting and a star of an and a grant of a star and a star of a sta		Dudaat	A a+3	Variance favorable
		Budget	Actual	(unfavorable)
Revenues:				
Taxes	S	12,341,606	12,571,907	230,301
Intergovernmental		465,277	522,420	57,143
Charges for services		200,000	194,244	(5,756)
Other		151,500	129,213	(22,287)
Total revenues		13,158,383	13,417,784	259,401
Expenditures:				
Current:				
Education		10,440,807	8,928,154	1,512,653
County reimbursements for services		3,153,972	3,153,972	- , ,
Departmental		1,028,331	926,301	102,030
Unclassified		2,304,837	2,068,389	236,448
Total expenditures		16,927,947	15,076,816	1,851,131
Excess (deficiency) of revenues over (under) expenditures		(3,769,564)	(1,659,032)	2,110,532
Other financing sources:				
Subsequent appropriation - Passamaquoddy		7,121	9	(7,121)
Balances carried forward - Education		1,012,443	19	(1,012,443)
Budgeted use of surplus		2,750,000	54	(2,750,000)
Total other financing sources		3,769,564		(3,769,564)
Excess (deficiency) of revenues and other financing sources				
over (under) expenditures			(1,659,032)	(1,659,032)
Fund balance, beginning of year			4,051,402	
Fund balance, end of year	S		2,392,370	

See accompanying notes to financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

GOVERNMENTAL FUND

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

FIDUCIARY FUND

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

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets of the UT. All fixed assets are valued at cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

C. Basis of Accounting

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

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Budgetary Accounting

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

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territories. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territories, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve deappropriations to the various departments during the year.

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

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 1999 fund balance reservations for outstanding encumbrances amounted to \$99,958.

E. Explanation of Excess Expenditures

For the year ended June 30, 1999, this report shows expenditures in excess of the budget in the following departments:

Fiscal Administrator \$ 8,554

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. For reporting general fixed assets, the UT maintains an inventory of fixed assets as part of a statewide fixed asset system. Equipment and vehicles are tracked in this system. Building costs, however, have been estimated using historical ledger sheets. Infrastructure is not recorded in the general fixed asset account group.

G. Vacation and Sick Leave

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of unused vacation benefits at June 30, 1999 was \$57,494 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore, expense for sick time is recorded when paid.

PROPERTY TAX

Property taxes for the current year were committed on July 27, 1998 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 10% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 1998, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$236,448 for the year ended June 30, 1999. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

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

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

The following summarizes the 1999 levy:

	Assessed <u>value</u>	Tax <u>rate</u>	Commitment
Aroostook	\$ 462.270,865	.00602	2,782.871
Franklin	100,235,864	.00802	803,892
Hancock	56,676,620	.00497	281,683
Kennebec	2,462,784	.00563	13,865

	Assessed	Tax	
	value	rate	<u>Commitment</u>
Knox	\$ 6,266,533	.00510	31,959
Lincoln	4,578,081	.00471	21,563
Oxford	92,022,846	.00777	715,018
Penobscot	168,845,537	.00865	1,460,514
Piscataquis	450,207,243	.00615	2,768,775
Somerset	389,007,835	.00653	2,540,221
Waldo	503,290	.00485	2,441
Washington	126,586,248	.00809	1,024,083
			12,446,885
Supplemental taxes assessed			136,906
			12,583,791
Less: Collections and abatements			12,458,357
Balance at June 30, 1999			<u>\$ 125,434</u>
Comprised of:			
Personal property taxes			\$ 17,226
Real estate taxes			108,208
Balance			<u>\$ 125,434</u>
Due date			10/1/98
Interest rate on delinquent taxes			10%
Percent of collection			99.03%

PENSIONS

Plan Description

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

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of ten years' service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. Effective October 1, 1999 a member who is in service at that date is eligible to receive benefits at normal retirement age after five or more years of creditable service. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age. The system also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

PENSIONS, CONTINUED

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

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

Funding Policy

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfounded liability of the State and teacher plan over a closed 25-year period from June 30, 1998.

The State of Maine is required to remit 25% of its budgetary surplus at the end of its fiscal year to the System, in order to reduce any unfounded 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 1998 participating entities are as follows:

State:	
Employees	7.65-8.65%
Employer	16.39%
Teachers:	
Employees	7.65%
Employer	19.30%

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.

FIXED ASSETS

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

	Balance June 30, <u>1998</u>	Additions	Deletions	Balance June 30, <u>1999</u>
Land and real property Equipment and vehicles	\$ 1,741,324 1,106,626	729,961 94,450	- 21,166	2,471,285 1, <u>179,910</u>
Total	\$ 2,847,950			3,651,195

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, 1999. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 1999:

Aroostook	\$ 472,528
Franklin	102,533
Hancock	26,890
Kennebec	4,020
Клох	6,921
Lincoln	3,265
Oxford	70,941
Penobscot	151,424
Piscataquis	628,996
Somerset	399,524
Waldo	428
Washington	200,920
Total	\$ 2,068,390

OTHER EMPLOYEE BENEFITS

A. Postretirement Health Care Benefits

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Teachers Association. Effective January 1, 1999 the State pays 30% of post retirement health insurance premiums for teachers. The State pays 100% of post retirement health insurance premiums for other eligible individuals who were first employed before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees eligible for Medicare are covered under supplemental insurance policies. Coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health, alcoholism and substance abuse.

B. Postretirement Life Insurance Benefits

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

C. Deferred Compensation

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

During fiscal year 1997, legislation was enacted at the federal and state levels that, under the provisions of Internal Revenue Code §457, will transfer the ownership and rights to the employee or beneficiary if certain procedures are followed, which include establishing a trust for the assets held in the plan. The state will change the current trust document in fiscal year 1999 to comply with the provisions.

SELF-INSURANCE

A. Risk Management

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

Comparative Balance Sheets June 30, 1999 and 1998				
		1999	1998	
ASSETS				
Receivables:				
Taxes receivablecurrent year	\$	125,435	169,475	
Taxes receivableprior years		139,359	133,089	
Tax liens		42,250	47,153	
Due from State of Maine Treasury - General Assistance		1,000	2,295	
Due from State of Maine Treasury	un esta durante accora accome	2,926,204	4,442,617	
Total assets	\$	3,234,248	4,794,629	
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and payroll withholdings		283,153	167,583	
Accrued wages		167,778	178,774	
Accrued compensated absences		57,494	56,772	
Due to State of Maine Treasury - Education		15,453	3,098	
Deferred tax revenue		318,000	337,000	
Total liabilities		841,878	743,227	
Fund equity: Reserved:				
Encumbrances		00.059	701 505	
Unreserved:		99,958	281,505	
			720 029	
Designated for Edmunds School Project		-	730,938	
Undesignated		2,292,412	3,038,959	
Total fund equity		2,392,370	4,051,402	
Total liabilities and fund equity	\$	3,234,248	4,794,629	

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND General Fund Comparative Balance Sheets

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year ended June 30, 1999 (with comparative actual amounts for year ended June 30, 1998)

			1999		
	our georgeneration	Budget	Actual	Variance favorable (unfavorable)	1998 Actual
Revenues:					
Taxes:					
Property taxes	\$	12,341,606	12,525,402	183,796	13,252,423
Change in deferred property taxes		-	19,000	19,000	(26,000
Interest and costs on taxes		-	27,505	27,505	31,456
Total taxes		12,341,606	12,571,907	230,301	13,257,879
Intergovernmental:					
On-behalf payments - teachers retirement		150,000	189,575	39,575	184,59
Homestead reimbursement		105,277	105,277	· -	-
State Revenue Sharing		210,000	227,568	17,568	177,08
Total intergovernmental		465,277	522,420	57,143	361,67
Charges for services:					
Educational tuition		200,000	194,244	(5,756)	222,13
Total charges for services		200,000	194,244	(5,756)	222,13
Other:					
Miscellaneous		51,500	9,726	(41,774)	7,39
Educationtrust		100,000	119,487	19,487	113,79
Total other		151,500	129,213	(22,287)	121,19
Total revenues		13,158,383	13,417,784	259,401	13,962,88
Expenditures:					
Current:					
Education:					
General operations		5,434,107	5,081,681	352,426	5,079,82
Salaries and benefits		2,835,775	2,168,750	667,025	2,114,82
Professional services		404,160	332,464	71,696	390,77
Travel expenses		45,702	39,292	6,410	32,32
Vehicle operation		182,043	80,880	101,163	114,49
Utility services		48,322	66,091	(17,769)	61,14
Rents		581	8,595	(8.014)	51
Repairs		120,927	56,018	64,909	41.39
Insurance		8,043	12,264	(4,221)	13,73
Fuel		54,087	22,160	31,927	28,43
Supplies		114,747	79,669	35,078	87,56
Capital improvements - general		384,375	249,285	135,090	-
Edmunds School Project		730,938	729,961	977	56,40
Other		77,000	1,044	75,956	3,14
Total education		10,440,807	8,928,154	1,512,653	8,024,57

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

1999 Variance favorable 1998 Budget Actual (unfavorable) Actual Expenditures, continued: Current, continued: County reimbursements for services: Aroostook S 568,016 568,016 569,016 Franklin 324,025 324,025 342,476 Hancock 36,656 36,656 28,019 277,394 Oxford 277,394 272,467 651,182 Penobscot 651,182 517,648 398,900 398,900 Piscataquis 379,691 . 581,015 Somerset 581,015 601,040 . Washington 316,784 316,784 300,579 3,153,972 Total county reimbursements for services 3,153,972 3,010,936 Departmental: 108,207 Fiscal administrator 116,761 (8,554) 113,569 471,870 Assessments 475,120 3,250 454,043 Assessments - valuation system 50,000 50,000 Forest fire service 150,000 50,108 99,892 73,397 General assistance 69,610 63,335 6,275 59,058 Passamaquoddy 7,121 7,121 18,450 . Land Use Regulation Commission 168.273 167,106 1,167 163,536 Total departmental 1,028,331 926,301 102,030 882,053 Unclassified: County tax 2,068,389 2,068,389 2,052,075 Overlay 236,448 236,448 Total unclassified 2,304,837 2,068,389 236,448 2,052,075 13,969,640 Total expenditures 16,927,947 15,076,816 1,851,131 Excess (deficiency) of revenues over (under) expenditures (3,769,564) (1,659,032)2,110,532 (6,760)Other financing sources: Subsequent appropriation - Passamaquoddy 7,121 (7, 121)Carryover of prior year encumbrances 281,505 (281,505) Carryover of prior year designated balance 730,938 (730,938) 2,700,000 Budgeted use of surplus - cost component (2,700,000)Budgeted use of surplus - valuation system 50,000 (50,000) 3,769,564 Total other financing sources (3,769,564) . Excess (deficiency) of revenues and other financing sources over (under) expenditures (1,659,032) (1,659,032) (6,760) Fund balance, beginning of year 4,051,402 4,058,162 Fund balance, end of year S 2,392,370 4,051,402

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

CHANGE SERVICE REQUESTED

PRSRT STD US POSTAGE PAID PERMIT NO. 8 AUGUSTA MAINE