

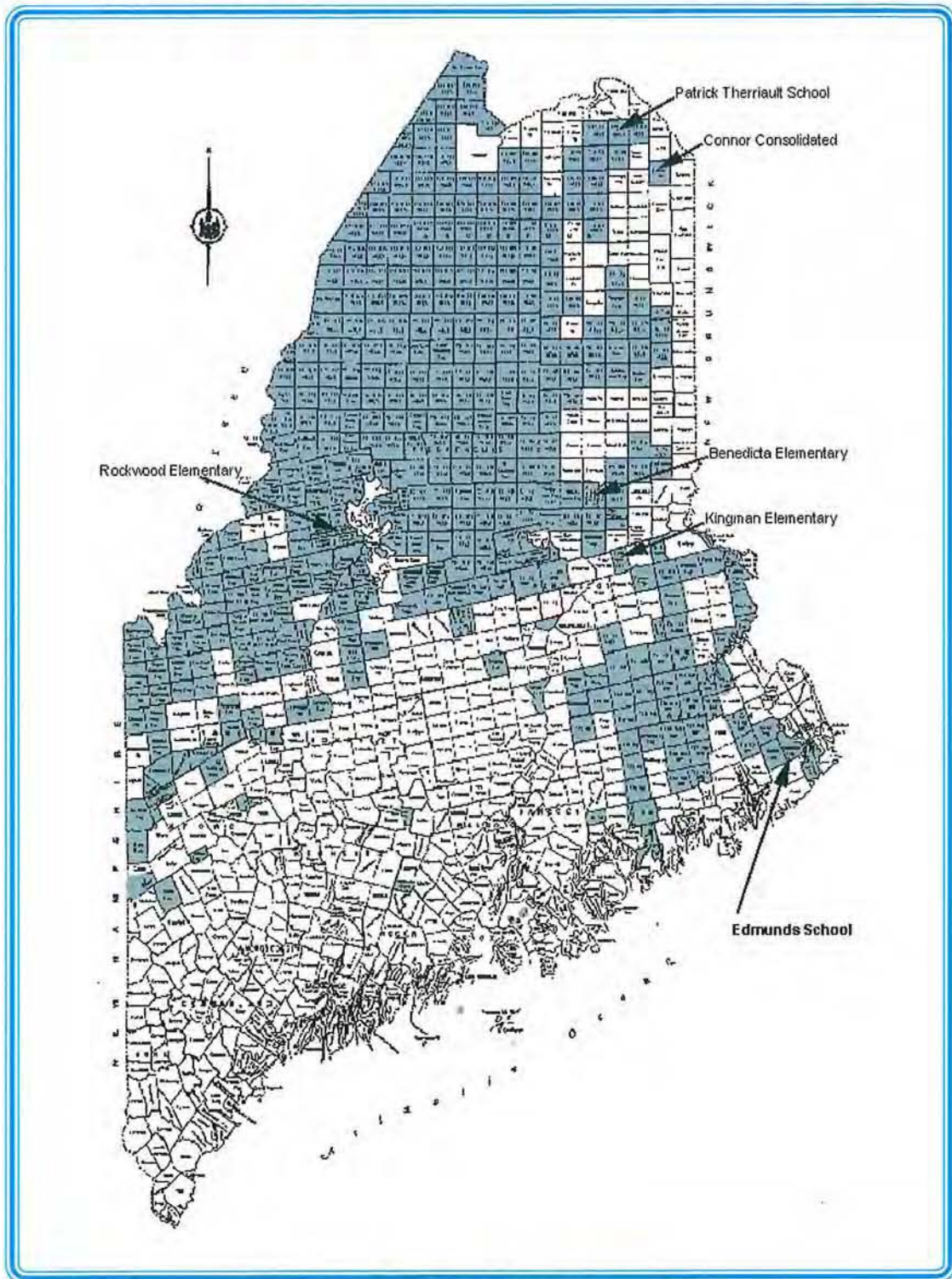
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UNORGANIZED TERRITORY



**ANNUAL REPORT
FISCAL YEAR 2001**



GAIL M. CHASE
STATE AUDITOR

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

TEL: (207) 624-6250
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DOREEN L. SHEIVE
FISCAL ADMINISTRATOR
UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

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

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

Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory

September, 2002

**UNORGANIZED TERRITORY
ANNUAL REPORT
FISCAL YEAR 2001**

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GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,312,857 acres of land, of which
 - 7,546,751 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and
 - 1,040,578 acres are exempt from property tax.
- There are 422 townships. One hundred twenty eight of these townships have a full-time resident population of 7,817 people. In addition, the 2000 census estimated that there are 9,255 seasonal structures within the unorganized territory, housing approximately 24,063 non-residents.
- There are 76 offshore islands with only one of these islands having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY01 the municipal type services were contracted for at the county level at a cost to the unorganized territory taxpayers of approximately \$4 million. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration services were provided at the state level at an annual cost to the unorganized territory taxpayers of \$9.8 million. In addition, the unorganized territory taxpayers paid approximately \$2.3 million in county taxes.

The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

STATE SERVICES

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

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

Maine Department of Education, Division of School Operations - Serves as the administrative unit responsible for education and related services for the 1,280 students residing in the unorganized territory. Of these 1,280 students, 1,051 are tuitioned to local school units and 229 students attend the six unorganized territory operated schools located in the unorganized territory.

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

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

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

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

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

STATE SERVICES (CONT'D)

Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division - Responsible for the assessment and collection of property taxes for the 422 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

COUNTY SERVICES

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

Aroostook
Franklin
Hancock
Kennebec
Oxford
Penobscot
Piscataquis
Somerset
Washington

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

MUNICIPAL COST COMPONENTS LEGISLATION

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

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

TAXES

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

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

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

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

**UNORGANIZED TERRITORY COUNTY TOTALS
FISCAL YEAR 2001**

REAL ESTATE

<u>COUNTY</u>		<u>VALUATION</u>		<u>TAX RATE</u>		<u>TAX</u>
Aroostook	\$	405,494,991		0.00820	\$	3,325,058.93
Franklin		113,504,752		0.01262		1,432,429.97
Hancock		91,111,759		0.00663		604,070.96
Kennebec		1,996,022		0.01171		23,373.42
Knox		6,262,013		0.00681		42,644.31
Lincoln		4,934,929		0.00655		32,323.78
Oxford		109,249,123		0.00918		1,002,906.95
Penobscot		172,725,446		0.01066		1,841,253.25
Piscataquis		403,926,560		0.00813		3,283,922.93
Somerset		378,756,287		0.00873		3,306,542.39
Waldo		493,290		0.00666		3,285.31
Washington		157,312,518		0.00906		1,425,251.41
TOTAL	\$	1,845,767,690			\$	16,323,063.61

PERSONAL PROPERTY

<u>COUNTY</u>		<u>VALUATION</u>		<u>TAX RATE</u>		<u>TAX</u>
Aroostook	\$	4,647,420		0.00820	\$	38,108.84
Franklin		1,298,320		0.01262		16,384.80
Hancock		160,750		0.00663		1,065.77
Kennebec		253,150		0.01171		2,964.39
Knox		15,000		0.00681		102.15
Lincoln		5,000		0.00655		32.75
Oxford		195,100		0.00918		1,791.02
Penobscot		790,550		0.01066		8,427.26
Piscataquis		1,750,503		0.00813		14,231.59
Somerset		8,895,314		0.00873		77,656.09
Waldo		10,000		0.00666		66.60
Washington		1,537,350		0.00906		13,928.39
TOTAL		19,558,457				174,759.65

Total Valuations

1,865,326,147

Total Taxes

16,497,823.26

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ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

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

Dog Licensing:

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

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

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

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

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

DOG RECORDERS FOR
UNORGANIZED TOWNSHIPS

ARGYLE

Town of Old Town
51 N Brunswick St., Old Town 04468

(207) 827-3980
County: Penobscot

EDMUNDS

Roberta Seeley
RR 1 Box 53, Dennysville 04628

(207) 726-4674
County: Washington

KINGMAN

Denise Worster
General Delivery, Rt 170, Kingman 04451

(207) 765-3343
County: Penobscot

LEXINGTON

Diane Emery
HCR 68 Box 445, Long Falls Dam Road
North New Portland 04961

(207) 628-3081
County: Somerset

MILTON

Vern Maxfield
PO Box 317, Monk Avenue
Bryant Pond 04219

(207) 665-2668
County: Oxford

ROCKWOOD

Kristin Munster
PO Box 183, Rockwood 04478

(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 TOWNSHIP	see BLAINE	425-2611
SILVER RIDGE	see SHERMAN	365-4260
T10R4(SQUAPAN LAKE)	see CARIBOU	493-3324
T14R15 WELS	see ALLAGASH	398-3198
T14R16 WELS	see ALLAGASH	398-3198
T15R15 WELS	see ALLAGASH	398-3198
T15R6 WELS	see WINTERVILLE	444-6460
T16R4 WELS (BIG MADAWASKA-PART OF)	see CARIBOU	493-3324
T16R4 WELS (BIG MADAWASKA-PART OF)	see STOCKHOLM	896-5298
T16 R5 WELS (SQUARE LAKE)	see STOCKHOLM	896-5298
T17R4 WELS (SINCLAIR)	see SAINT AGATHA	543-7305
T17R5 WELS (GUERETTE)	see SAINT AGATHA	543-7305
T20R11 & 12 WELS (BIG TWENTY-PART OF)	see ALLAGASH	398-3198
T20R11 & 12 WELS (BIG TWENTY PART OF)	see FORT KENT	834-3136
T9R5 WELS (SWETT FARM)	see PATTEN	528-2215
TAR2 WELS	see LINNEUS	532-6182
TAR5WELS (MOLUNKUS)	see MATTAWAMKEAG	736-2464

FRANKLIN COUNTY

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

HANCOCK COUNTY

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

KENNEBEC COUNTY

UNITY TOWNSHIP	see UNITY	948-3763
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LINCOLN COUNTY

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

ALBANY	see BETHEL	824-2669
ANDOVER NORTH	see ANDOVER	392-3302
ANDOVER WEST	see ANDOVER	392-3302
BATCHELDERS GRANT	see GILEAD	836-3981
C SURPLUS	see ANDOVER	392-3302
MASON	see BETHEL	824-2669
*MILTON (PART OF)	see WOODSTOCK	665-2668
*MILTON (PART OF)	see MILTON	665-2668
T4R1 WBKP (RICHARDSON)	see ANDOVER	392-3302
T4R2 WBKP (ADAMSTOWN)	see RANGELEY	864-3326
T4R3 WBKP (LOWER CUPSUPTIC)	see RANGELEY	864-3326
T4R4 WBKP (UPPER CUPSUPTIC)	see RANGELEY	864-3326
T5R3 WBKP (PARKERTOWN)	see RANGELEY	864-3326
T5R4 WBKP (LYNCHTOWN)	see RANGELEY	864-3326
TOWNSHIP C	see ANDOVER	392-3302

PENOBSCOT COUNTY

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

PISCATAQUIS COUNTY

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

SOMERSET COUNTY

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

WASHINGTON COUNTY

BROOKTON	see DANFORTH	448-2321
*EDMUNDS	see EDMUNDS	726-4674
MARION	see EDMUNDS	726-4674
T1R3 TS (LAMBERT LAKE)	see VANCEBORO	788-3854
T10R3 NBPP (FOREST CITY)	see DANFORTH	448-2321
T14 ED (PLANTATION 14)	see EAST MACHIAS	255-8598
T18 ED	see EAST MACHIAS	255-8598
T18 MD	see WESLEY	255-8859
T19 ED	see EAST MACHIAS	255-8598
T21 ED (PLANTATION 21)	see PRINCETON	796-2744
T26 ED	see WESLEY	255-8859
T29 MD (DEVEREAUX)	see GREAT POND	584-5860
T30 MD	see WESLEY	255-8859
T31 MD (DAY BLOCK)	see WESLEY	255-8859
T5 ND	see GRAND LAKE STR.	796-5272
T6 ND	see GRAND LAKE STR.	796-5272
T7R2 NBPP (KOSSUTH)	see TOPSFIELD	796-2667
TRESCOTT	see WHITING	733-2027

*DOG RECORDERS (see chart for list of addresses)

ANIMAL CONTROL

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

EDUCATION IN THE UNORGANIZED TERRITORY

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

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

The officials and statistics are as follows:

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

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

Patrick Therriault School
US Route 162
PO Box 62
Sinclair, Maine 04779
Telephone: (207) 543-7553
Fax: (207) 543-7570
Principal: Steven Anderson
Enrollment: 29 (Pre-K - Sixth)

Benedicta Elementary School
Aroostook Road
Benedicta, Maine 04733
Telephone: (207) 365-4578
Fax: (207) 365-4405
Principal: Shelley Lane
Enrollment: 33 (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: 48 (Pre-K - Sixth)

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

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

The staff necessary to operate these six schools consists of: four principals, 29 teachers, nine teacher-aides, two guidance counselors, seven janitor/bus drivers, one janitor, two bus drivers, six cooks, and four Clerk Typists. In addition the staff includes 11 bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

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

Tuition students, numbering 1,051 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

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

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

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

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

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

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

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

FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

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

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

For 2001, forest fire activity was as follows:

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

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

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

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

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

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

AGENT/MUNICIPALITY

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 Moose (Piscataquis County)

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

AGENT/MUNICIPALITYTOWNSHIP

Phillips
639-3352

Medway
746-9531

New Portland
628-4441

Jackman
668-4125

Gilead
836-3981

Houlton
532-7111

Brownville
965-2561

Ellsworth
667-2563

Van Buren
868-2886

Wilton
645-4961

Blaine
425-2611

Springfield
738-5017

Burlington
732-3985

Linneus
532-6182

Freeman (All Franklin County)
Salem
Madrid

Grindstone (both Penobscot County)
Soldier Town

Lexington (Somerset County)

Long Pond (Somerset County)

Perkins (Franklin County)
Riley (Oxford County)

Soldier Pond (Aroostook County)

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

Township 8 (Hancock County)

T17-R3 (Aroostook County)

Washington (Franklin County)

E Plantation (Aroostook County)

Mattamiscotis (Penobscot County)

Grand Falls (Penobscot County)

TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm
896-5659

T16-R4 (Aroostook County)

Ashland
435-2311

T11-R4 - Squapan (Aroostook County)

Eustis
246-4008

Wyman (Franklin County)

Unity
948-3763

Unity Township (Kennebec County)

LAND USE REGULATION COMMISSION

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

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

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

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

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

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

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

Subdividing in the Wildlands of Maine

Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine - 1997

Statutes Administered by LURC

Land Use Districts and Standards

A Guide to Creative Site Planning in the Unorganized Areas of Maine

Erosion Control on Logging Jobs

TAXATION IN THE UNORGANIZED TERRITORY

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

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

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

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

The county in which the unorganized territory is located ultimately receives the excise tax revenue. The county officials, at budget time, allocate this revenue to decrease the tax commitment, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for Fiscal Year 2001 was 855,123.

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

<u>AROOSTOOK COUNTY</u>	
<u>COLLECTOR</u>	<u>TOWNSHIP</u>
New Canada Tax Collector (834-4004) 27 Thibeault Road New Canada 04743	T17-R5 WELS, T16-R5 WELS
St. Agatha Town Office (543-7305) 419 Main Street St. Agatha, Maine 04772	T17-R4 WELS (Sinclair)
Tax Collector (834-3090) Town of Fort Kent 111 West Main Street Fort Kent, Maine 04743	T14-R15 WELS, T15-R15 WELS, T14-R16 WELS, T20-R11 & 12 WELS, T18-R13, T12-R12 (Big Twenty)

AROOSTOOK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

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

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

Connor, T11-R4

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

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

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

Silver Ridge, Benedicta

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

TA-R5 WELS (Molunkus)

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

TA-R2 WELS

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

E Township

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

T10-R4 WELS (Squapan), T11-R4,
T11-R14 (Clayton Lake), T13-R10

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

T9-R5 WELS

FRANKLIN COUNTY

COLLECTOR

TOWNSHIP

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

Salem

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

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

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

Freeman

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

Perkins

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

Washington

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

Davis, Stetsontown, Lang

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

Madrid

HANCOCK COUNTY

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

T7 SD, All Islands

HANCOCK COUNTY (CONT'D)
COLLECTOR TOWNSHIP

Tax Collector (584-5860)	T32 MD, T34 MD, T28 MD,
Town of Great Pond	T41 MD, T22 MD
PO Box 27	
Aurora, Maine 04408	

Hancock County Treasurer (667-8272)	T8 SD
Court House	
60 State Street	
Ellsworth, Maine 04605	

Tax Collector (732-3768)	T3 ND
Town of Burlington	
PO Box 70	
Burlington, Maine 04417	

KENNEBEC COUNTY

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

KNOX COUNTY

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

LINCOLN COUNTY

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

OXFORD COUNTY

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

OXFORD COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

Riley, Grafton

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

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

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

Milton

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

Lower Cupsuptic, Lynchtown, Upper
Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

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

T1-R7 NWP (Mattamiscontis)

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

Argyle, Greenfield

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

Grand Falls, Summit, T3-R1

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

Herseytown

PENOBSCOT COUNTY (CONT'D)
COLLECTOR TOWNSHIP

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

T3-1P, T4-1P, T3-R9 NWP,
T1-R8 WELS, TA-R8 & 9 (Long A),
TA-R7 WELS, Hopkins Academy
Grant, T2-R9 NWP, T3-R8 WELS

Denise Worster (765-3343)
Kingman, Maine 04451

Kingman, Prentiss

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

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

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

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

PISCATAQUIS COUNTY

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

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

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

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

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

Orneville

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

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

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

Elliottsville

PISCATAQUIS COUNTY (CONT'D)
COLLECTOR TOWNSHIP

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

Blanchard

SOMERSET COUNTY

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

Lexington

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

Long Pond, Parlin Pond, Holeb,
Hobbstown, Attean, Big Six,
Johnson Mtn., T5-R7, T3-R5,
T3-R4 (Hammond), T7-R16

Town of Moscow (672-4834)
110 Canada Road
Moscow, Maine 04920

Concord

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

Rockwood

Tax Collector (663-4452)
Lake Moxie Road
PO Box 39
The Forks, Maine 04985

Indian Stream Twp., Moxie Gore,
Mayfield, T2-R3

WASHINGTON COUNTY

Tax Collector (796-5157)
Town of Topsfield
48 North Road
Topsfield, Maine 04490

Kossuth

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

T32 MD, T30 MD, T26 ED, T18 MD
T31 MD

WASHINGTON COUNTY (CONT'D)
COLLECTOR TOWNSHIP

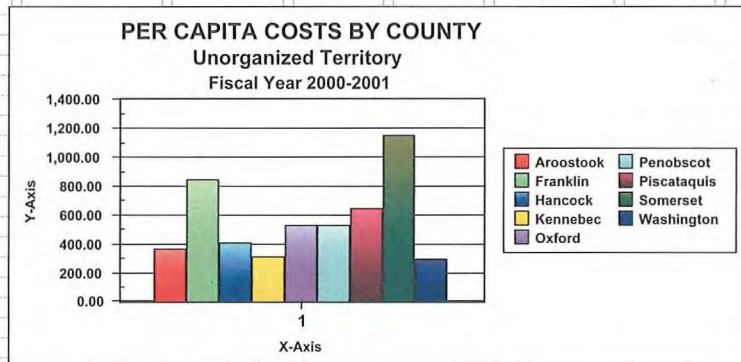
Tax Collector (448-2321) Town of Danforth Central Street Danforth, Maine 04424	Brookton, Forest City
Tax Collector (733-2341) Town of Lubec 40 School Street Lubec, Maine 04652	Trescott
Tax Collector (788-3885) Town of Vanceboro PO Box 24 Vanceboro, Maine 04491	Lambert Lake
Rena Kneeland (796-2852) Box 275 Princeton, Maine 04668	T21 ED
Tax Collector (796-2001) Grand Lake Stream Plantation Grand Lake Stream, Maine 04637	T5 ND, T6 ND
Roberta Seeley (726-4674) RR1 Box 53 Dennysville, Maine 04628	Edmunds
Tax Collector (584-3451) Town of Great Pond PO Box 27 Aurora, Maine 04408	T29 MD
Tax Collector (255-8598) Town of East Machias Rt. 1 East Machias, Maine 04630	T14, T18 ED, T19 ED, Marion

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**UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 2000-2001**

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



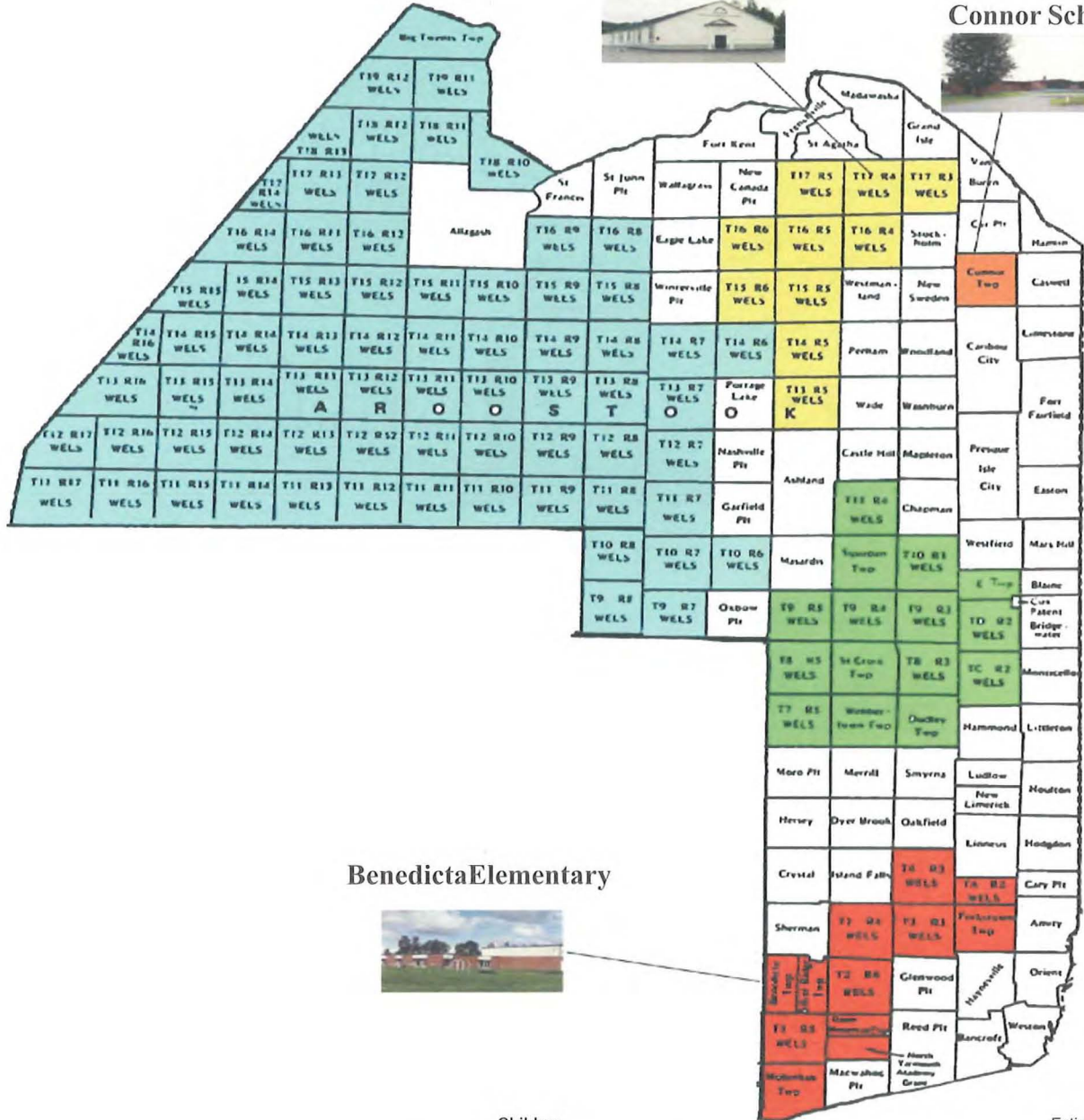
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AROOSTOOK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS

Patrick Theriault School



Connor School



Benedicta Elementary



	Children					Homes			Estimated 2.39 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult Voter	Year Round	Seasonal	
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population			
Aroostook:									
Central*	117	95	4	5	3	84	50	297	710
Connor	468	424	21	74	19	312	190	3	7
Northwest	45	27	0	1	1	25	14	289	691
South**	404	486	9	76	53	363	201	270	645
Square Lake	564	615	22	60	32	508	317	789	1,886
	1,598	1,647	56	216	108	1,292	772	1,648	3,939

*E Township deorganized June, 1990 and population added to Central (2000 census)

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

AROOSTOOK COUNTY

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

County Office

144 Sweden Street
Suite 1
Caribou 04736-2137

Fax: 493-3491 493-3318

Commissioners

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

Fax: 444-5520 444-5116

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

764-4331

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

532-4277

County Administrator: Roland D. Martin

Fax: 493-3491 493-3318

Sheriff: James P. Madore

Fax: 532-7319 532-3471

Treasurer: Wilfred J. Bell

Fax: 493-3491 493-3318

Register of Deeds:

Louise Caron (North)

Fax: 834-3138 834-3925

Mary C. Bennett (South)

Fax: 532-1506 532-1500

Judge of Probate: James P. Dunleavy

Fax: 532-7319 532-1502

Register of Probate: Joanne M. Carpenter

Fax: 532-7319 532-1502

EMA Director: Vernon Ouellette

Fax: 328-4205 328-4480

Unorganized Territory Public Works Dir.: David Sokolich

Fax: 493-3491 493-3318

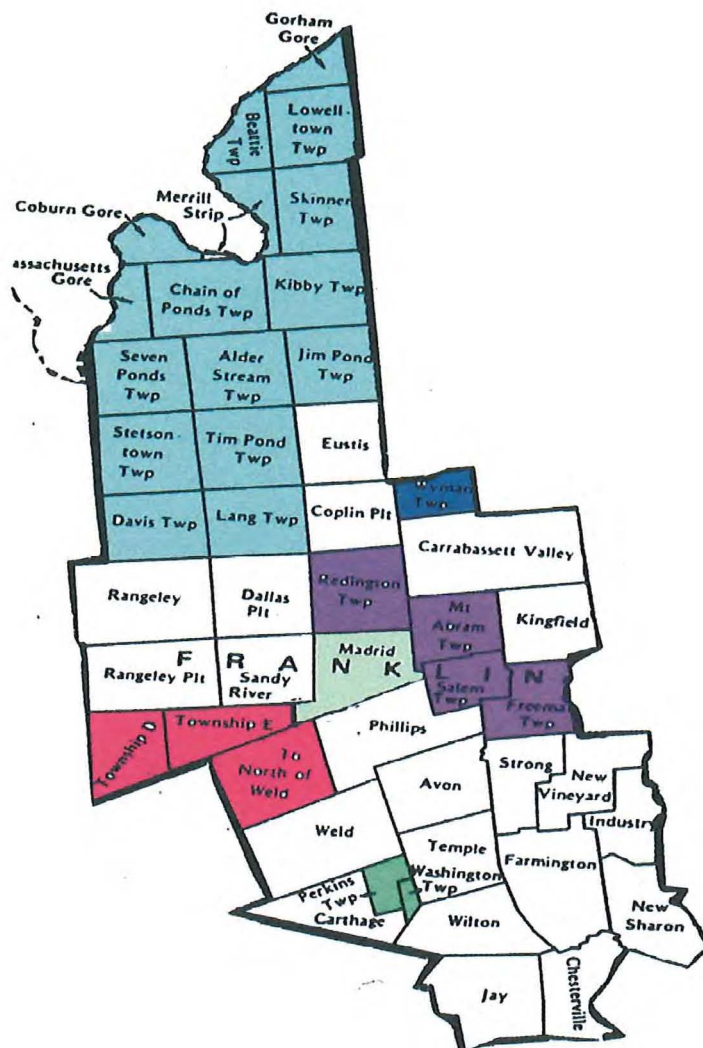
District Attorney: Neale T. Adams, Esq.

Fax: 493-3493 498-2557

**UNORGANIZED TERRITORY
AROOSTOOK COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2001**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
SOURCES OF FINANCIAL RESOURCES			
REVENUES			
Local property taxes - general	\$ 582,739	582,739	0
Local property taxes - county	493,421	493,421	0
State assistance	48,900	53,916	5,016
Excise taxes	150,000	173,522	23,522
Snowmobile revenue	1,600	1,664	64
Interest on deposits	10,000	15,817	5,817
Other	100	480	380
	<u>1,286,760</u>	<u>1,321,559</u>	<u>34,799</u>
USE OF FINANCIAL RESOURCES			
EXPENDITURES			
County tax	493,421	493,421	0
Roads and bridges	100,000	100,000	0
Public Works	60,000	57,372	2,628
Snow removal	176,550	214,590	(38,040)
Solid waste disposal	115,050	92,336	22,714
Fire protection	70,742	65,847	4,895
Ambulance services	35,100	31,757	3,343
Administration	25,000	25,532	(532)
Appropriations to capital outlays	218,765	218,765	0
Street lights	6,505	5,581	924
Snowmobile trails	1,600	1,455	145
Recreation	14,900	14,607	293
Northern Maine Development Commission	11,576	10,848	728
Senior citizens	6,415	6,404	11
Cemeteries	1,450	1,035	415
Polling places	3,650	5,443	(1,793)
Audit	1,600	1,600	0
Animal control	500	915	(415)
Other	2,936	2,604	332
	<u>1,345,760</u>	<u>1,350,112</u>	<u>(4,352)</u>
NET INCREASE (DECREASE) IN FUND BALANCE FROM OPERATIONS	(59,000)	(28,553)	30,447
OTHER SOURCES			
Transfer from surplus	59,000	0	(59,000)
Appropriations in excess of capital outlays	<u>0</u>	<u>47,758</u>	<u>47,758</u>
NET (DECREASE) IN FUND BALANCE	\$ <u>0</u>	19,205	<u>19,205</u>
FUND BALANCE - JULY 1, 2000		<u>291,133</u>	
FUND BALANCE - JUNE 30, 2001		<u>310,338</u>	

FRANKLIN COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



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

*Madrid deorganization effective July, 2000

FRANKLIN COUNTY:

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

County Office

Franklin County Courthouse
140 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 unorg. terr.)
879 Weeks Mills Road
New Sharon 04955

778-4320

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

265-2242

County Clerk: Julia (Julie) Magoon

Fax: 778-5899 778-6614

Sheriff: Dennis C. Pike

Fax: 778-6485 778-2680

Treasurer: Karen Robinson

Fax: 778-5899 778-6614

Register of Deeds: Susan A. Black

Fax: 778-5899 778-5899

Judge of Probate: Richard M. Morton

Fax: 778-5899 778-5888

Register of Probate: Joyce C. Morton

Fax: 778-5899 778-5888

EMA Director: Clyde Barker

Fax: 778-5892 778-5892

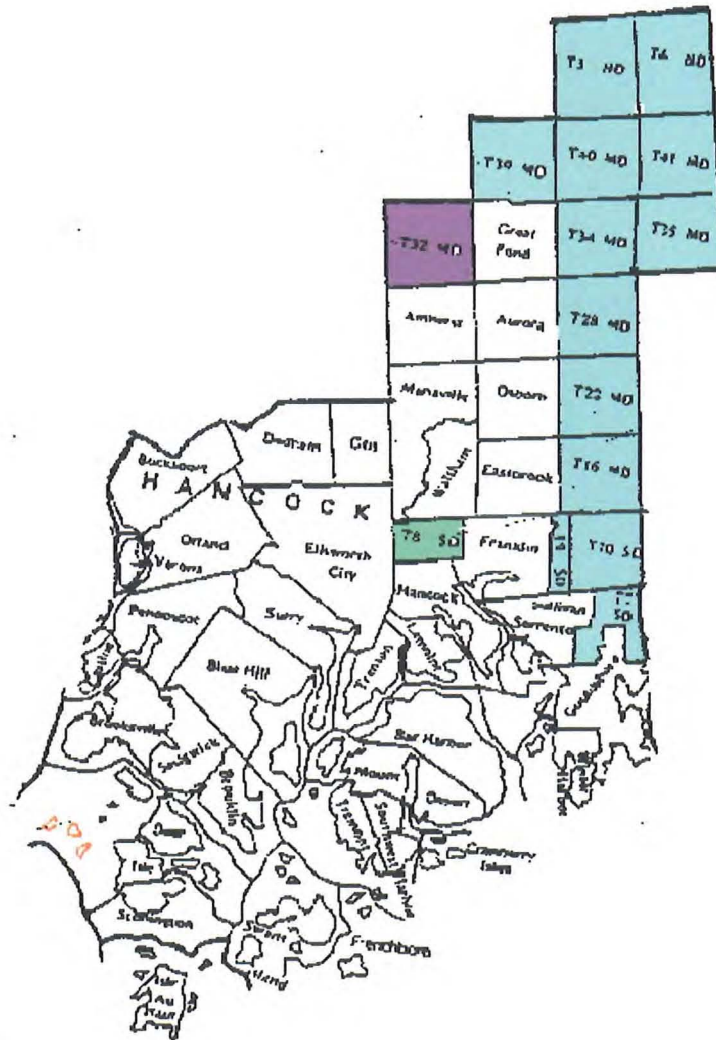
District Attorney: Norman R. Croteau, Esq.

Fax: 778-5893 778-5890

**UNORGANIZED TERRITORY
FRANKLIN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPES - GENERAL
YEAR ENDED JUNE 30, 2001**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes - Assessment	\$ 678,196	678,196	0
Taxes - Excise	73,000	84,208	11,208
State of Maine:			
Local Road Assistance	58,000	58,932	932
Snowmobile Reimbursement	400	381	(19)
Other revenues:			
Investment income	0	13,116	13,116
Other	0	192.25	192
Total Revenues	<u>809,596</u>	<u>835,025</u>	<u>25,429</u>
Expenditures			
Roads and bridges	284,700	201,635	83,065
Snow removal	256,770	254,557	2,214
Dumps	74,870	61,165	13,705
Fire protection	31,315	27,229	4,086
Animal control	200	0	200
Cemeteries	2,925	1,193	1,732
Ambulance	24,581	22,802	1,779
Street lights	1,000	601	399
Administration	39,463	17,854	21,609
Voter Purge	400	100	300
Capital reserves	112,500	107,487	5,013
Total Expenditures	<u>828,724</u>	<u>694,623</u>	<u>134,101</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(19,128)</u>	140,402	<u>159,530</u>
Fund Balance - Beginning		<u>242,810</u>	
Fund Balance - Ending		<u>383,212</u>	

HANCOCK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Hancock:	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Central	138	138	5	20	12	105	71	31	74
East	40	73	1	8	6	60	35	545	1,303
Northwest	0	4	0	0	0	4	2	18	43
	178	215	6	28	18	169	108	594	1,420

HANCOCK COUNTY

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

County Office

50 State Street
Ellsworth 04605

Fax: 667-1412

667-9542

Commissioners

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

244-4326

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

667-2904

667-2373

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

326-8609

266-8420

County Clerk: Ray A. Bickford, Jr.

Fax: 667-1412

667-9542

Sheriff: William F. Clark

Fax: 667-7516

667-1404

Treasurer: Robert F. Lakin

Fax: 667-1414

667-8272

Register of Deeds: Marilyn Hanscom

Fax: 667-1410

667-8353

Judge of Probate: James Patterson

667-8434

Register of Probate: Margaret C. Lunt

667-8434

EMA Director: Ralph E. Pinkham

Fax: 667-1406

667-8126

District Attorney: Michael E. Povich, Esq.

Fax: 667-0784

667-4621

**UNORGANIZED TERRITORY
HANCOCK COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2001**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
General property	\$ 72,310	67,310	(5,000)
Excise taxes	10,000	7,550	(2,450)
Intergovernmental revenues	12,732	16,944	4,212
Miscellaneous revenues	910	3,348	2,438
	<u>95,952</u>	<u>95,152</u>	<u>(800)</u>
Total Revenues			
Expenditures:			
Roads and bridges	10,000	6,305	3,695
Snow removal	34,680	39,281	(4,601)
Solid waste removal	29,000	26,229	2,771
Fire protection	11,500	9,362	2,138
Administration	8,272	6,372	1,900
Animal Control	1,500	0	1,500
Capital outlay	10,000	0	10,000
Social Services	500	500	0
Total Expenditures	<u>105,452</u>	<u>88,049</u>	<u>17,403</u>
Excess of Revenues over (under) Expenditures Before Other Financing Sources (Uses)	<u>(9,500)</u>	<u>7,103</u>	<u>16,603</u>
Other Financing Sources (Uses)			
Utilization of undesignated fund balance	<u>9,500</u>	<u>0</u>	<u>(9,500)</u>
Total Other Financing Sources (Uses)	<u>9,500</u>	<u>0</u>	<u>(9,500)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	0	7,103	7,103
Fund Balance - July 1		<u>171,192</u>	
Fund Balance - June 30		<u><u>178,295</u></u>	

KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
2000 Unorganized Territory Population: 31
Number of Unorganized Territory Townships: 1

County Office

125 State Street
Augusta 04330

Fax: 623-4083

622-0971

Commissioners

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

Fax: 623-4083

873-3570

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

Fax: 622-9980

623-1114

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

Fax: 623-0438

582-1844
626-0934

County Administrator: Robert Devlin

Fax: 623-4083

622.0971

Sheriff: Everett Flannery, Jr.

Fax: 622-0990

623-3614

Treasurer: Patrick E. Paradis

Fax: 623-4083

622-1362

Register of Deeds: Beverly Bustin Hathaway

Fax: 622-1598

622-0431

Judge of Probate: James Mitchell, Esq.

Fax: 621-1639

622-7558

Register of Probate: Kathleen Ayers

Fax: 621-1639

622-7558

EMA Director: Vincent Cerasuolo

Fax: 622-4128

623-8407

District Attorney: David Crook, Esq.

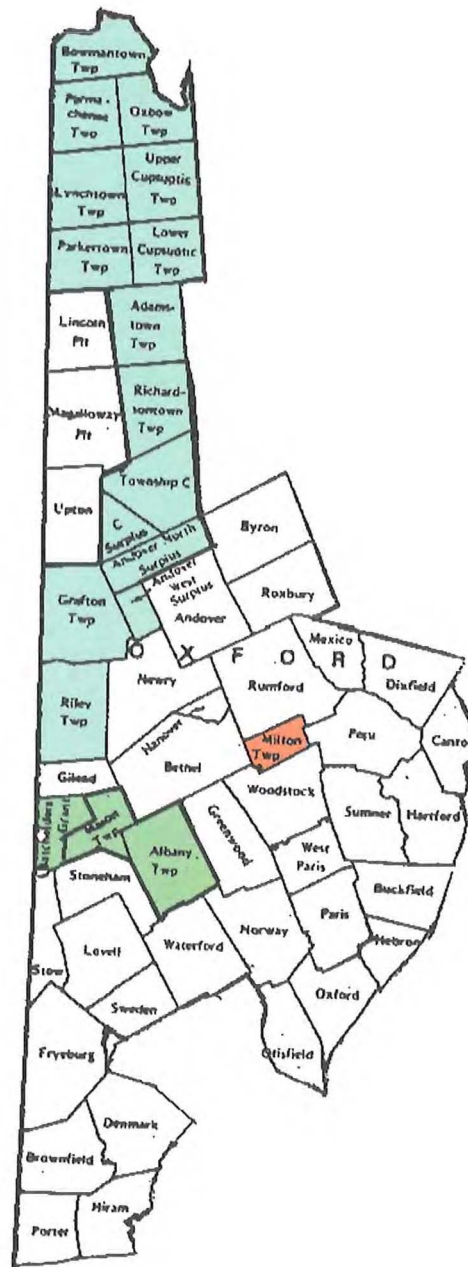
Fax: 622-5839

623-1156

UNORGANIZED TERRITORY OF KENNEBEC COUNTY
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
Unity Township
Period ended June 30, 2001

	Budget	Actual
Revenues:		
Department of Transportation	\$ 2,064	2,064
State of Maine - service payments	11,269	11,219
Excise tax	2,936	6,261
Investment income	-	748
Total revenues	16,269	20,292
Expenditures:		
Unity fire department	1,600	1,808
Snow removal	4,470	1,700
Roads	6,000	9,770
Town of Unity	-	761
Waste disposal	2,410	2,290
Audit	300	-
Administration	489	-
Miscellaneous / contingency	1,000	-
Total expenditures	16,269	16,329
Net revenues over (under) expenditures	-	3,963
Fund balance, beginning of period		3,981
Fund balance, end of period	\$	7,944

OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

OXFORD COUNTY

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

County Office

26 Western Avenue
South Paris 04281

Fax: 743-1545 743-6359

Commissioners

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

364-8891

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

743-2821

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

743-7695
539-4112

County Clerk: Carole G. Mahoney

Fax: 743-1545 743-6359

Sheriff: Lloyd Herrick

Fax: 743-1510 743-9554

Treasurer: Mary Ann Prue

Fax: 743-1545 743-6350

Register of Deeds:

Jane C. Rich (East)

Fax: 743-2656 743-6211

Jean Watson (West)

Fax: 935-4183 935-2565

Judge of Probate: Dana C. Hanley

Fax: 743-2656 743-4297

Register of Probate: Theodore Tracy

Fax: 743-2656 743-6671

EMA Director: Dan Schorr

Fax: 743-7346 743-6336

District Attorney: Norman Croteau, Esq.

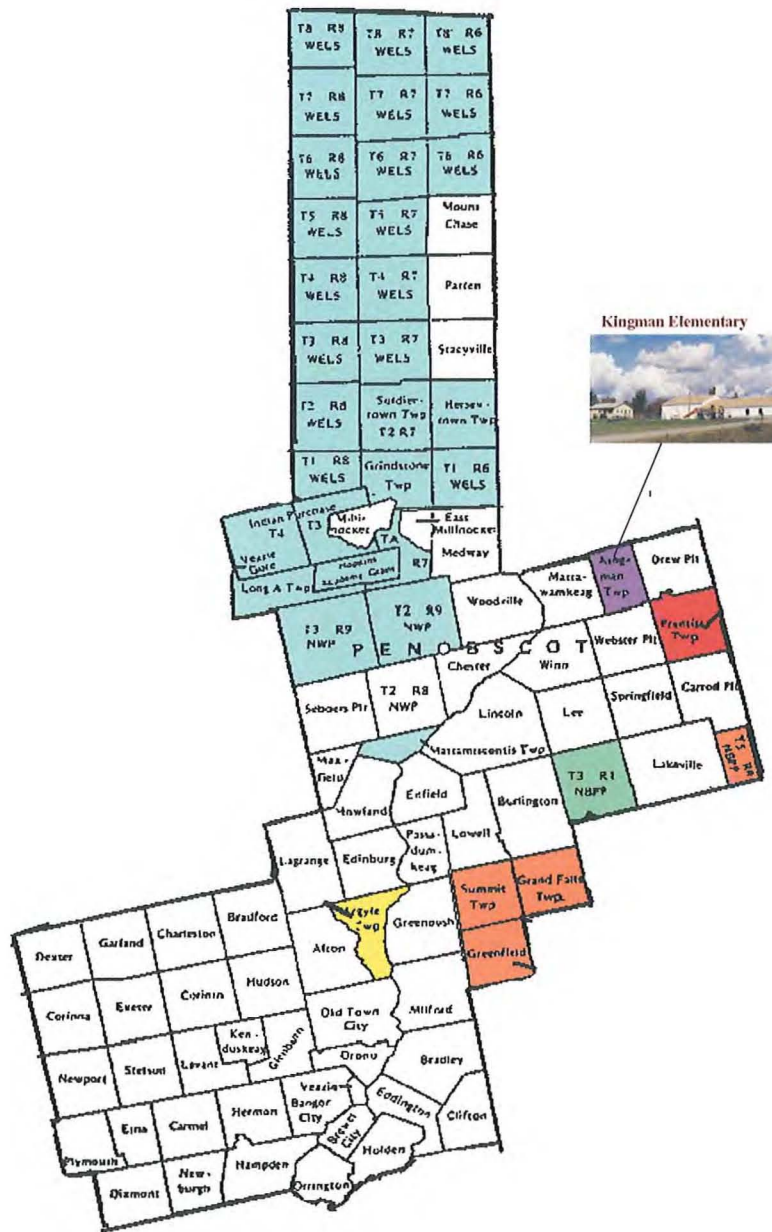
Fax: 743-1511 743-8282

**UNORGANIZED TERRITORY
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 2001**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
General property	\$ 314,184	314,184	0
Excise taxes	50,000	61,108	11,108
Intergovernmental revenues:			
State of Maine:			
Highway block grant	60,396	65,097	4,701
Snowmobile	300	368	68
Conservation	0	250	250
Federal:			
Forest	0	14,148	14,148
FEMA grant	0	6,939	6,939
Other revenues:			
Interest income	3,000	12,834	9,834
Miscellaneous	0	4,400	4,400
Total Revenues	<u>427,880</u>	<u>479,328</u>	<u>51,448</u>
Expenditures:			
Roads and bridges maintenance	150,000	152,917	(2,917)
Snow removal	125,000	117,870	7,130
Solid waste removal	45,000	49,033	(4,033)
Fire protection	15,000	14,442	558
Administration	22,750	17,100	5,650
Ambulance services	16,000	14,801	1,199
Land rental	2,600	2,600	0
Polling places	750	1,010	(260)
Animal control	1,500	2,113	(613)
Street lights, insurance	500	457	43
Contingent	25,000	0	25,000
Snowmobile trails	300	0	300
Cemeteries	250	92	158
Audit	2,500	2,500	0
FEMA grant	0	8,896	(8,896)
Capital outlay dumps, roads and bridges	75,000	111,582	(36,582)
Total Expenditures	<u>482,150</u>	<u>495,413</u>	<u>(13,263)</u>
Excess of Revenues over (under) Expenditures	(54,270)	(16,085)	38,185
Other Financing Uses:			
Budgeted Utilization of Undesignated Fund Balance	54,270	0	(54,270)
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>0</u>	<u>(16,085)</u>	<u>(16,085)</u>
Fund Balance - July 1		419,477	
Fund Balance - June 30		<u>403,392</u>	

PENOBSCOT COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

*Prentiss deorganized June, 1990

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

PENOBSCOT COUNTY

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

County Office

97 Hammond Street
Bangor 04401-4998

Fax: 945-6027 942-8535

Commissioners

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

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

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

County Administrator: Bill Collins

Fax: 945-6027 942-8535

Sheriff: Glenn C. Ross

Fax: 945-4761 947-4585

Treasurer: Gerry G.M. Palmer, Jr.

Fax: 945-6027 942-8535

Register of Deeds: Susan F. Bulay

Fax: 945-4920 942-8797

Judge of Probate: Allan Woodcock, Jr.

Fax: 941-8499 942-8769

Register of Probate: Susan M. Almy

Fax: 941-8499 942-8769

Road Agent: Don Madden

Fax: 942-8941 945-4750

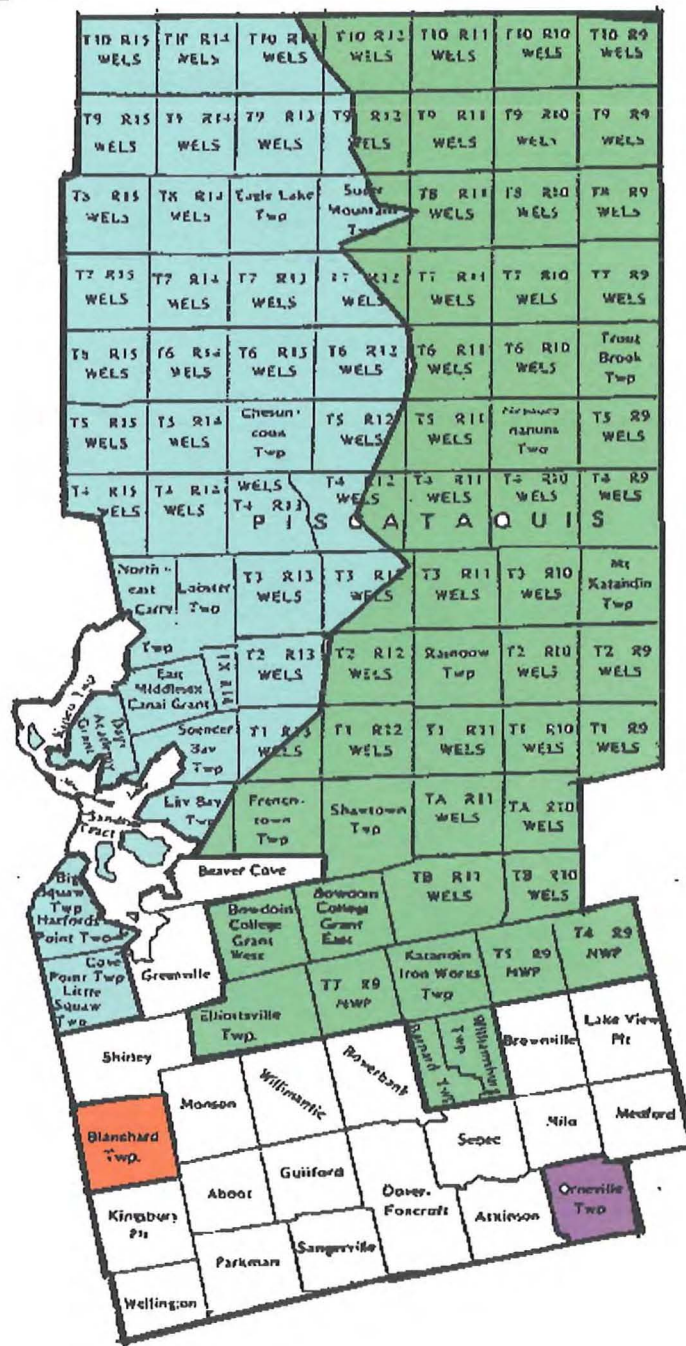
District Attorney: R. Christopher Almy, Esq.

Fax: 945-4748 942-8552

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2001

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PISCATAQUIS COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

*Blanchard deorganized in 1985

PISCATAQUIS COUNTY

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

County Office

51 E. Main Street
Dover-Foxcroft 04426

Fax: 564-3022

564-2161

Commissioners

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

943-2486

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

695-3034

695-2477

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

564-7781

County Clerk: Carolyn K. Doore

Fax: 564-3302

564-2161

Sheriff: John J. Goggin

Fax: 564-2315

564-3304

Register of Deeds: Linda M. Smith

Fax: 564-7708

564-2411

Judge of Probate: Douglas M. Smith

564-2431

Register of Probate: Judith A. Raymond

Fax: 564-3022

564-2431

EMA Director: Robert C. Wilson

943-2115

District Attorney: R. Christopher Almy, Esq.

Fax: 564-6503

564-2181

Treasurer: Donna L. Hathaway

Fax: 564-2315

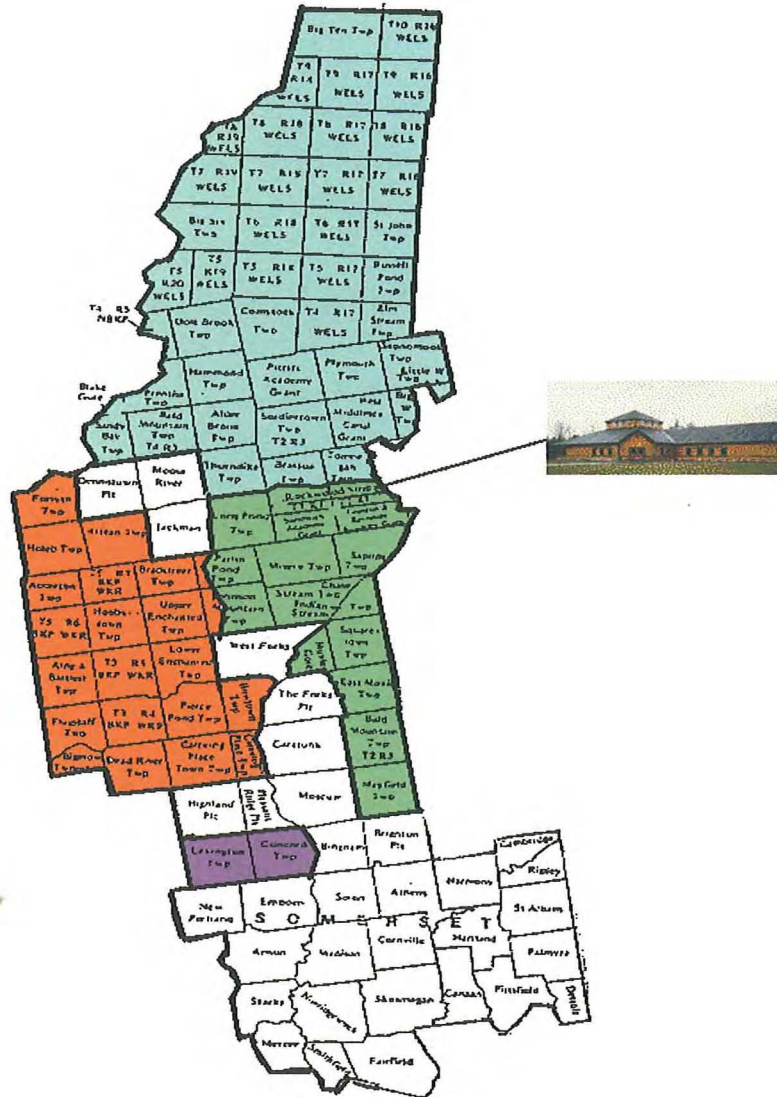
564-2161

UNORGANIZED TERRITORY
PISCATAQUIS COUNTY, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND
FOR YEAR ENDED JUNE 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 440,997	\$ 440,997	\$ 0
Excise taxes	100,000	119,580	19,580
Intergovernmental revenues	91,200	96,841	5,641
Interest income	14,000	15,954	1,954
Miscellaneous revenues	3,700	4,582	882
	<u>649,897</u>	<u>677,954</u>	<u>28,057</u>
Total revenues			
EXPENDITURES			
Administration	37,300	37,300	0
Fire	49,250	27,240	22,010
Highways and bridges	405,900	363,801	42,099
Dump	206,800	183,103	23,697
Ambulance	7,500	7,000	500
Cemeteries	5,400	3,672	1,728
Animal control	1,000	1,388	(388)
Miscellaneous	0	1,351	(1,351)
Snowmobile trails	2,000	6,750	(4,750)
	<u>715,150</u>	<u>631,605</u>	<u>83,545</u>
Total expenditures			
Excess of revenues over (under) expenditures	\$ (65,253)	46,349	\$ 111,602
OTHER FINANCING SOURCES (USES)			
Operating transfers out	(68,500)	(68,500)	0
	<u>(68,500)</u>	<u>(68,500)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (133,753)	(22,151)	111,602
FUND BALANCE - BEGINNING			
		<u>127,824</u>	
FUND BALANCE - ENDING			
		<u>105,673</u>	

SOMERSET COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Somerset:

Central
Northeast
Northwest
Seboomook

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

SOMERSET COUNTY

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

County Office

Court Street
Skowhegan 04976

Fax: 858-4707 474-9861

Commissioners

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

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

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

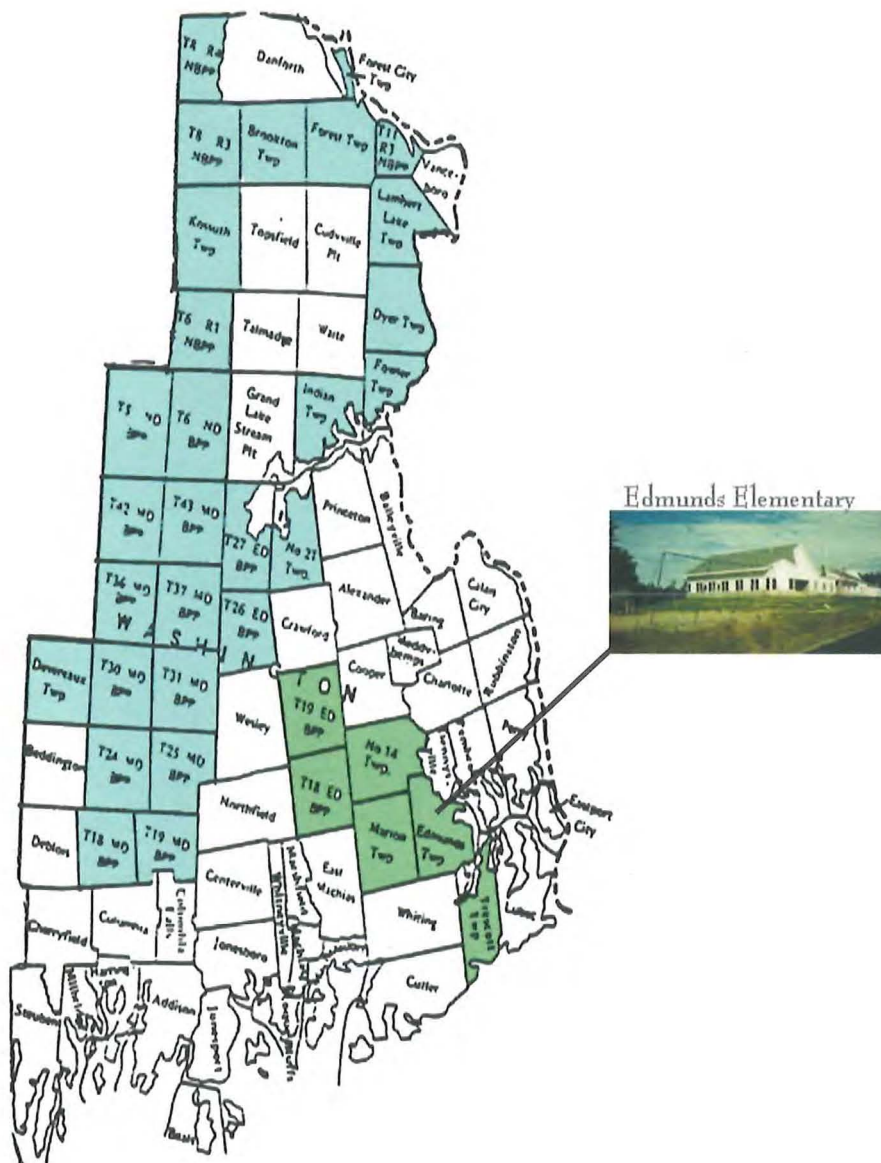
County Clerk: Robin Poland	Fax: 858-4707	474-9861
Sheriff: Barry A. DeLong	Fax: 858-4705	474-9591
Treasurer: Ruth Ann Poland		474-5776
Register of Deeds: Marguerite P. Libby	Fax: 474-3421	474-3421
Judge of Probate: John Alsop		474-3322
Register of Probate: Victoria Hatch		474-3322
District Attorney: David Crook, Esq.	Fax: 474-7407	474-2423

**UNORGANIZED TERRITORY
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 2001**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 796,634	796,634	0
Excise taxes	100,000	119,348	19,348
Intergovernmental	78,996	80,228	1,232
Charges for services	5,182	5,252	70
Investment income	15,000	16,183	1,183
Miscellaneous	0	4,434	4,434
	<u>995,812</u>	<u>1,022,079</u>	<u>26,267</u>
TOTAL REVENUES			
EXPENDITURES			
Roads and bridges	150,100	168,930	(18,830)
Snow removal	153,035	155,369	(2,334)
Dumps	148,685	153,794	(5,109)
Fire protection	51,558	49,088	2,470
Cemeteries	6,500	6,469	31
Ambulance services	5,136	4,807	329
Street lights	4,200	3,370	830
Snowmobile trails	29,000	29,000	0
Polling places	1,950	866	1,084
Community Building - Rockwood	6,000	6,563	(563)
Moosehead Vacation Sports Association	6,000	6,000	0
Administration	36,039	28,269	7,770
E-911 addressing	0	1,970	(1,970)
Animal control - Humane Society Shelter	1,000	710	290
	<u>599,203</u>	<u>615,205</u>	<u>(16,002)</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	396,609	406,874	10,265
OTHER FINANCING SOURCES (USES)			
Transfers out	0	3,000	3,000
Transfers In	(396,609)	(396,609)	0
	<u>(396,609)</u>	<u>(393,609)</u>	<u>3,000</u>
NET FINANCING SOURCES (USES)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	13,265	13,265
Fund Balance - July 1	93,582	93,582	0
Fund Balance - June 30	<u>93,582</u>	<u>106,847</u>	<u>13,265</u>

WASHINGTON COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents	
		Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal		
1990		2000							
Washington:									
East Central*	661	768	41	113	49	578	367	242	578
North**	496	547	27	70	39	425	268	776	1,855
	1,157	1,315	68	183	88	1,003	635	1,018	2,433

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

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

WASHINGTON COUNTY

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

County Office

PO Box 297
Machias 04654

Fax: 255-3313 255-3127

Commissioners

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

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

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

County Clerk: Joyce Thompson	Fax: 255-3313	255-3127
Sheriff: Joseph L. Tibbetts	Fax: 255-8636	255-4422
Treasurer: Jill Holmes	Fax: 255-6427	255-8354
Register of Deeds: Sharon D. Strout	Fax: 255-3838	255-6512
Judge of Probate: Lyman L. Holmes	Fax: 255-8636	255-3800
Register of Probate: Carlene Holmes		255-6591
EMA Director: Paul Thompson	Fax: 255-8636	255-3931
District Attorney: Michael E. Povich, Esq.		255-4425
Unorganized Territory Supervisor: Dean Preston	Fax: 255-3572	255-8919

UNORGANIZED TERRITORY			
WASHINGTON COUNTY			
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE			
BUDGET AND ACTUAL - GENERAL FUND			
YEAR ENDED JUNE 30, 2001			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
REVENUES			
Property taxes	\$ 334,427	334,427	0
Excise taxes	100,000	128,485	28,485
Intergovernmental revenues	98,184	111,352	13,168
Moosehorn wildlife refuge	20,000	14,962	(5,038)
Interest income	0	28,908	28,908
Miscellaneous	12,200	13,285	1,085
TOTAL REVENUES	564,811	631,419	66,608
EXPENDITURES			
Roads and bridges	164,064	164,064	0
Snow removal	194,579	194,579	0
Dumps	105,798	105,798	0
Fire and ambulance	46,470	45,507	963
Animal control	1,500	265	1,235
Cemeteries	3,969	3,969	0
Street lights	2,260	1,804	456
Polling places	3,100	2,645	455
Community projects	10,100	9,850	250
Shellfish conservation	36,244	36,244	0
Administration	29,277	26,400	2,877
Soil and water	7,200	7,200	0
Reserves	10,250	79,991	(69,741)
TOTAL EXPENDITURES	614,811	678,316	(63,505)
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	(50,000)	(46,897)	3,103
OTHER FINANCING SOURCES (USES)			
Utilization of designated surplus	50,000	0	(50,000)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	0	(50,000)
EXCESS OF REVENUES AND OTHER OVER			
(UNDER) EXPENDITURES AND OTHER			
FINANCING SOURCES (USES)	0	(46,897)	(46,897)
FUND BALANCE - JULY 1		641,360	
FUND BALANCE - JUNE 30		594,463	

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

**Annual Financial Report and Report required by
Government Auditing Standards**

June 30, 2001

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 general purpose financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The general purpose 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, 2001 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose 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 general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2002 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

January 9, 2002

South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Combined Balance Sheet

All Fund Types and Account Group

June 30, 2001

(with comparative totals for June 30, 2000)

	General Fund	Fiduciary Fund Type Agency Fund	Account Group General Fixed Assets	Totals (Memorandum Only)	
				2001	2000
ASSETS					
Receivables:					
Taxes receivable - current year	\$ 444,633	-	-	444,633	126,491
Taxes receivable - prior years	19,124	-	-	19,124	71,588
Tax liens	65,760	-	-	65,760	10,774
Due from State of Maine Treasury	3,647,723	236,236	-	3,883,959	2,972,198
Fixed Assets	-	-	4,437,337	4,437,337	3,905,359
Total assets	\$ 4,177,240	236,236	4,437,337	8,850,813	7,086,410
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and payroll withholdings	136,903	-	-	136,903	170,611
Accrued wages	126,580	-	-	126,580	171,410
Accrued compensated absences	55,614	-	-	55,614	66,041
Due to other government agencies	-	236,236	-	236,236	239,722
Deferred tax revenue	273,000	-	-	273,000	193,500
Total liabilities	592,097	236,236	-	828,333	841,284
Fund equity:					
Investment in general fixed assets	-	-	4,437,337	4,437,337	3,905,359
Fund Balances:					
Reserved:					
Encumbrances	412,397	-	-	412,397	148,859
Unreserved:					
Undesignated	3,172,746	-	-	3,172,746	2,190,908
Total fund equity	3,585,143	-	4,437,337	8,022,480	6,245,126
Total liabilities and fund equity	\$ 4,177,240	236,236	4,437,337	8,850,813	7,086,410

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, 2001

(with comparative totals for year ended June 30, 2000)

	2001	2000
Revenues:		
Taxes	\$ 16,602,880	14,029,973
Intergovernmental	561,971	549,996
Charges for services	351,295	221,627
Other	137,826	134,452
Total revenues	17,653,972	14,936,048
Expenditures:		
Current:		
Education	9,251,012	8,542,036
County reimbursements for services	3,953,579	3,399,068
Departmental	954,138	999,580
Unclassified	2,249,867	2,047,967
Total expenditures	16,408,596	14,988,651
Excess (deficiency) of revenues over/under expenditures	1,245,376	(52,603)
Fund balance, beginning of year	2,339,767	2,392,370
Fund balance, end of year	\$ 3,585,143	2,339,767

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, 2001

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 16,501,501	16,602,880	101,379
Intergovernmental	460,000	561,971	101,971
Charges for services	200,000	351,295	151,295
Other	161,500	137,826	(23,674)
Total revenues	17,323,001	17,653,972	330,971
Expenditures:			
Current:			
Education	10,837,939	9,251,012	1,586,927
County reimbursements for services	3,953,579	3,953,579	-
Departmental	1,087,009	954,138	132,871
Unclassified	2,453,974	2,249,867	204,107
Total expenditures	18,332,501	16,408,596	1,923,905
Excess (deficiency) of revenues over (under) expenditures	(1,009,500)	1,245,376	2,254,876
Other financing sources (uses):			
Subsequent appropriation - Passamaquoddy	9,500	-	(9,500)
Budgeted use of surplus	1,000,000	-	(1,000,000)
Total other financing sources (uses)	1,009,500	-	(1,009,500)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	1,245,376	1,245,376
Fund balance, beginning of year		2,339,767	
Fund balance, end of year	\$	3,585,143	

See accompanying notes to financial statements.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

GOVERNMENTAL FUND

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

FIDUCIARY FUND

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

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.

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

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

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territories. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territories, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve 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 the governmental fund. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2001 fund balance reservations for outstanding encumbrances amounted to \$412,397.

E. Explanation of Excess Expenditures

For the year ended June 30, 2001, this report shows expenditures in excess of the budget in two departments. 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 would have existed for the Fiscal Administrator line. With respect to Land Use Regulation Commission, state law requires that the UT fund 10% of Land Use Regulation Commission total appropriations. This amount is not known at the time the municipal cost component is set.

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

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, 2001 was \$55,614 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 in July 2001 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 9% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2001, 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 \$204,107 for the year ended June 30, 2001. 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 2001 levy:

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Aroostook	\$410,142,411	.00707	3,363,168
Franklin	114,803,072	.01262	1,448,815
Hancock	91,272,509	.00663	605,137

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

PROPERTY TAX, CONTINUED

	Assessed value	Tax rate	Commitment
Kennebec	\$ 2,249,172	.01171	26,338
Knox	6,277,013	.00681	42,746
Lincoln	4,939,929	.00655	32,356
Oxford	109,444,223	.00918	1,004,698
Penobscot	173,515,996	.01066	1,849,680
Piscataquis	405,677,063	.00813	3,298,154
Somerset	387,651,601	.00873	3,384,198
Waldo	503,290	.00666	3,352
Washington	158,849,868	.00906	1,439,181
			16,497,823
Supplemental taxes assessed			362,137
			16,859,960
Less: Homestead reimbursement			138,525
Collections and abatements			16,276,802
Balance at June 30, 2001			\$ 444,633
Comprised of:			
Personal property taxes			\$ 145,583
Real estate taxes			299,050
Balance			\$ 444,633
Due date			10/1/01
Interest rate on delinquent taxes			9%
Percent of collection			97%

PENSIONS

Plan Description

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

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of ten years service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. Effective October 1, 1999 a member who is in service at that date is eligible to receive benefits at normal retirement age after five or more years of creditable service. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age.

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

PENSIONS, CONTINUED

The system also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6.0%.

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 unfunded pension liability for state employees and teachers.

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

The actuarially determined contribution rates in effect for 2000 participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	14.47-42.89

<u>Teachers:</u>	
Employees	7.65%
Employer	18.34%

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

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

FIXED ASSETS

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

	Balance June 30, <u>2000</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2001</u>
Land and real property	\$ 2,471,285	531,978	-	3,003,263
Equipment and vehicles	1,434,074	-	-	1,434,074
<u>Totals</u>	<u>\$ 3,905,359</u>	<u>531,978</u>	<u>-</u>	<u>4,437,337</u>

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, 2001. 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, 2001:

Aroostook	\$ 493,421
Franklin	128,604
Hancock	34,480
Kennebec	2,715
Knox	8,233
Lincoln	5,183
Oxford	73,855
Penobscot	158,379
Piscataquis	661,642
Somerset	475,159
Waldo	585
Washington	207,610
<u>Total</u>	<u>\$ 2,249,867</u>

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

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.

SELF-INSURANCE

A. Risk Management

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

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Comparative Balance Sheets
June 30, 2001 and 2000

	2001	2000
ASSETS		
Receivables:		
Taxes receivable - current year	\$ 444,633	126,491
Taxes receivable - prior years	19,124	71,588
Tax liens	65,760	10,774
Due from State of Maine Treasury	3,647,723	2,732,476
Total assets	\$ 4,177,240	2,941,329
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	136,903	170,611
Accrued wages	126,580	171,410
Accrued compensated absences	55,614	66,041
Deferred tax revenue	273,000	193,500
Total liabilities	592,097	601,562
Fund equity:		
Reserved:		
Encumbrances	412,397	148,859
Unreserved:		
Undesignated	3,172,746	2,190,908
Total fund equity	3,585,143	2,339,767
Total liabilities and fund equity	\$ 4,177,240	2,941,329

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, 2001

(with comparative actual amounts for year ended June 30, 2000)

	2001		Variance favorable (unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 16,501,501	16,679,659	178,158	13,862,130
Change in deferred property taxes	-	(79,500)	(79,500)	124,500
Interest and costs on taxes	-	2,721	2,721	43,343
Total taxes	16,501,501	16,602,880	101,379	14,029,973
Intergovernmental:				
On-behalf payments - teachers retirement	150,000	190,750	40,750	187,007
Homestead reimbursement	100,000	138,525	38,525	118,038
State Revenue Sharing	210,000	232,696	22,696	244,951
Total intergovernmental	460,000	561,971	101,971	549,996
Charges for services:				
Educational tuition	200,000	351,295	151,295	221,627
Total charges for services	200,000	351,295	151,295	221,627
Other:				
Miscellaneous	51,500	19,088	(32,412)	15,513
Education--trust	110,000	118,738	8,738	118,939
Total other	161,500	137,826	(23,674)	134,452
Total revenues	17,323,001	17,653,972	330,971	14,936,048
Expenditures:				
Current:				
Education:				
General operations	5,887,955	5,539,980	347,975	5,254,992
Salaries and benefits	2,826,879	2,360,718	466,161	2,341,580
Professional services	424,320	391,917	32,403	365,464
Travel expenses	42,313	40,359	1,954	41,025
Vehicle operation	153,000	86,110	66,890	117,823
Utility services	81,600	74,931	6,669	72,805
Rents	613	4,515	(3,902)	7,065
Repairs	562,239	69,055	493,184	25,416
Insurance	15,300	14,234	1,066	14,149
Fuel	45,900	51,058	(5,158)	31,591
Supplies	112,020	81,915	30,105	90,955
Capital improvements - general	594,000	531,977	62,023	147,573
Other	91,800	4,243	87,557	31,598
Total education	10,837,939	9,251,012	1,586,927	8,542,036

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual, Continued

	2001		Variance favorable (unfavorable)	2000 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County reimbursements for services:				
Aroostook	\$ 582,739	582,739	-	559,693
Franklin	678,196	678,196	-	393,092
Hancock	72,310	72,310	-	51,136
Kennebec	11,219	11,219	-	6,000
Oxford	314,184	314,184	-	264,304
Penobscot	722,873	722,873	-	708,695
Piscataquis	440,997	440,997	-	405,334
Somerset	796,634	796,634	-	611,029
Washington	334,427	334,427	-	399,785
Total county reimbursements for services	3,953,579	3,953,579	-	3,399,068
Departmental:				
Fiscal administrator	108,207	134,547	(26,340)	103,062
Assessments	561,417	539,138	22,279	504,277
Assessments - valuation system	12,500	12,500	-	25,732
Forest fire service	150,000	25,211	124,789	131,103
General assistance	77,750	57,633	20,117	58,556
Passamaquoddy	9,500	6,978	2,522	6,977
Land Use Regulation Commission	167,635	178,131	(10,496)	169,873
Total departmental	1,087,009	954,138	132,871	999,580
Unclassified:				
County tax	2,249,867	2,249,867	-	2,047,967
Overlay	204,107	-	204,107	-
Total unclassified	2,453,974	2,249,867	204,107	2,047,967
Total expenditures	18,332,501	16,408,596	1,923,905	14,988,651
Excess (deficiency) of revenues over (under) expenditures	(1,009,500)	1,245,376	2,254,876	(52,603)
Other financing sources:				
Subsequent appropriation - Passamaquoddy	9,500	-	(9,500)	-
Budgeted use of surplus - cost component	1,000,000	-	(1,000,000)	-
Total other financing sources	1,009,500	-	(1,009,500)	-
Excess (deficiency) of revenues and other financing sources under expenditures	-	1,245,376	1,245,376	(52,603)
Fund balance, beginning of year		2,339,767		2,392,370
Fund balance, end of year	\$	3,585,143		2,339,767

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

CHANGE SERVICE REQUESTED

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