

# MAINE STATE LEGISLATURE

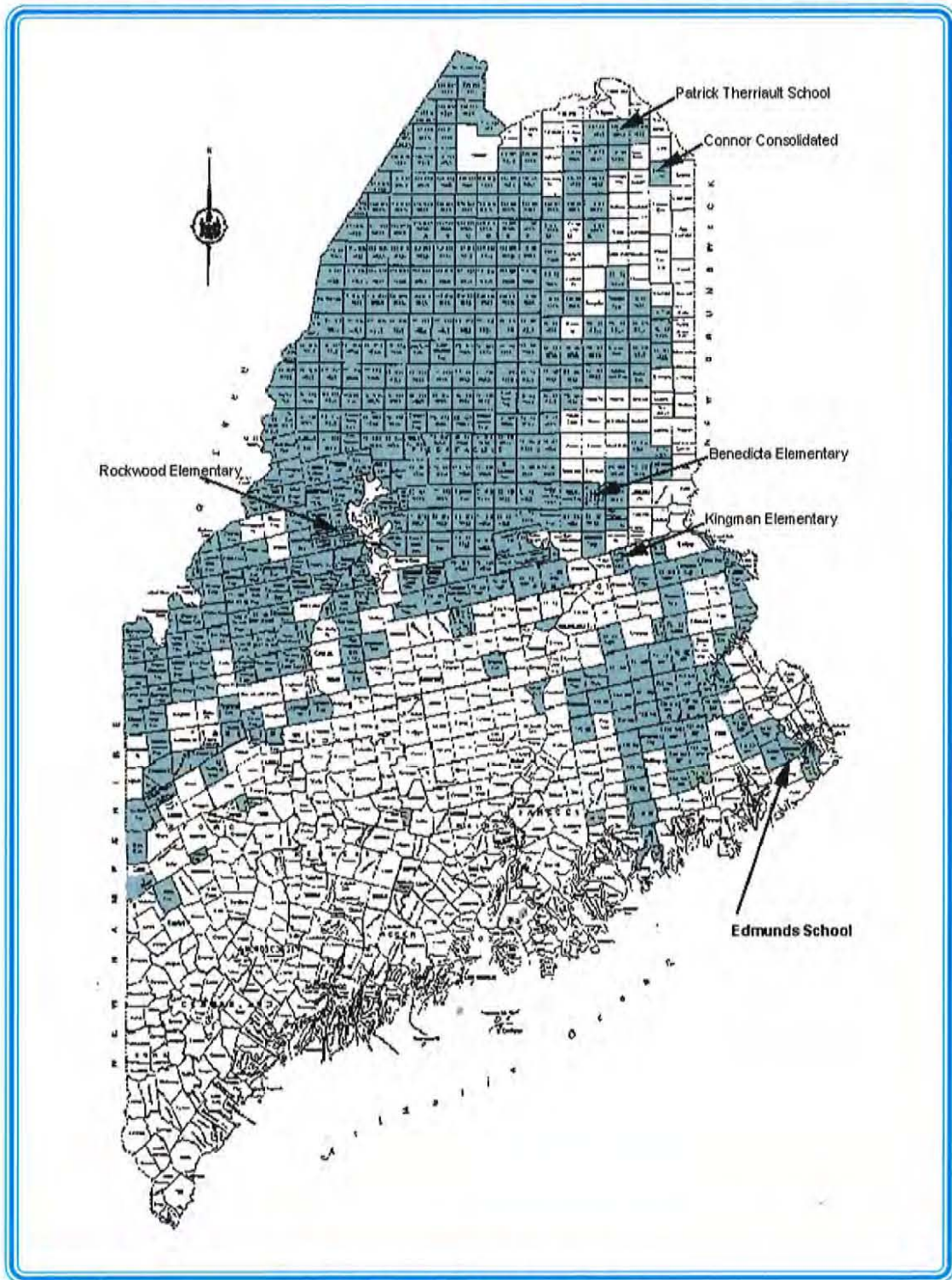
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# UNORGANIZED TERRITORY



**ANNUAL REPORT  
FISCAL YEAR 2002**









GAIL M. CHASE  
STATE AUDITOR

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

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

DOREEN L. SHEIVE  
FISCAL ADMINISTRATOR  
UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

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

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

Doreen L. Sheive  
Fiscal Administrator of the  
Unorganized Territory

September, 2003



**UNORGANIZED TERRITORY  
ANNUAL REPORT  
FISCAL YEAR 2002**

**Table of Contents**

	<u>Page</u>
<b>General Information.....</b>	<b>7</b>
 <b>State Services</b>	
Animal Control .....	15
Education .....	22
Fiscal Administrator.....	24
Forest Fire Protection .....	25
General Assistance .....	26
Land Use Regulation Commission.....	30
Taxation .....	31
 <b>County Services</b>	
<b>County Data Sheet .....</b>	<b>41</b>
Aroostook County .....	42
Franklin County .....	45
Hancock County.....	48
Kennebec County .....	51
Oxford County .....	54
Penobscot County .....	57
Piscataquis County.....	60
Somerset County .....	63
Washington County .....	66
 <b>Audit Reports</b>	
State of Maine Unorganized Territory Education and Services Fund Fiscal Year 2002 Annual Financial Report .....	 72



GENERAL INFORMATION







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# UNORGANIZED TERRITORY TAX DISTRICT

## GENERAL INFORMATION

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The unorganized territory is presently comprised of the following:

- 9,312,857 acres of land, of which:

7,546,751 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and

1,040,578 acres are exempt from property tax.

- There are 422 townships. One hundred twenty eight of these townships have a full-time resident population of 7,817 people. In addition, the 2000 census estimated that there are 9,255 seasonal structures within the unorganized territory, housing approximately 24,063 non-residents.
- There are 76 offshore islands with only one of these islands having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY02 the municipal type services were contracted for at the county level at a cost to the unorganized territory taxpayers of approximately \$4 million. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration services were provided at the state level at an annual cost to the unorganized territory taxpayers of \$10 million. In addition, the unorganized territory taxpayers paid approximately \$2.4 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. 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 31<sup>st</sup> transfer to the Undedicated General Fund. Thus, the General Fund does not ultimately finance any services provided to the unorganized territory.

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

**Maine Department of Education, Division of School Operations** - Serves as the administrative unit responsible for education and related services for the 1,188 students residing in the unorganized territory. Of these 1,188 students, 971 are tuitioned to local school units and 217 students attend the six unorganized territory operated schools located in the unorganized territory.

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

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

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

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

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



## **STATE SERVICES (CONT'D)**

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

## **COUNTY SERVICES**

Municipal type services such as: road and bridge maintenance and repair, snow removal, structural fire protection, ambulance services, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted 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 2002

REAL ESTATE

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 369,783,878	0.00856 \$	3,165,350.00
Franklin	113,473,925	0.01273	1,444,523.07
Hancock	91,207,358	0.00674	614,737.59
Kennebec	2,054,973	0.00999	20,529.18
Knox	6,279,610	0.00717	45,024.80
Lincoln	4,939,406	0.00691	34,131.30
Oxford	107,756,329	0.00958	1,032,305.63
Penobscot	161,834,878	0.01107	1,791,512.10
Piscataquis	397,225,276	0.00880	3,495,582.43
Somerset	373,103,931	0.00887	3,309,431.87
Waldo	493,290	0.00730	3,601.02
Washington	160,725,705	0.00920	1,478,676.49
<b>TOTAL</b>	<b>\$ 1,788,878,559</b>	<b>\$</b>	<b>16,435,405.46</b>

PERSONAL PROPERTY

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
	values from PTM		
Aroostook	\$ 4,265,330	0.00856 \$	36,511.22
Franklin	1,516,810	0.01273	19,308.99
Hancock	179,820	0.00674	1,211.99
Kennebec	253,150	0.00999	2,528.97
Knox	15,500	0.00717	111.14
Lincoln	2,000	0.00691	13.82
Oxford	208,670	0.00958	1,999.06
Penobscot	943,790	0.01107	10,447.76
Piscataquis	1,919,873	0.00880	16,894.88
Somerset	10,184,145	0.00887	90,333.37
Waldo	10,000	0.00730	73.00
Washington	1,629,390	0.00920	14,990.39
<b>TOTAL</b>	<b>21,128,478</b>		<b>194,424.58</b>

Total Valuations  
Total Taxes

1,810,007,037  
16,629,830.04



**Mystical Morning in the Unorganized Territory**



**Photo by Carol Lehto**



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## ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

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

***Dog Licensing:** 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.*

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.

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.

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

<b>Licensing fees -</b>	<b>\$7.00 for spayed/neutered dogs</b>
	<b>\$11.00 for unaltered dogs</b>

**Kennel fees-** A kennel license is available for anyone that has a "pack or collection of dogs in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes" -- ten dogs per kennel license is \$42.00.

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



DOG RECORDERS FOR  
UNORGANIZED TOWNSHIPS

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



# DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORIES

## AROOSTOOK COUNTY

BENEDICTA	see SHERMAN	365-4260
CONNOR	see CARIBOU	493-3324
E TOWNSHIP	see BLAINE	425-2611
SILVERRIDGE	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	896-5659
T16 R5 WELS (SQUARE LAKE)	see STOCKHOLM	896-5659
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	684-4002
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.	246-5441
PERKINS	see WELD	585-2348
SALEM (PART OF)	see KINGFIELD	265-4637
SALEM (PART OF)	see STRONG	684-4002
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	684-4002
WYMAN	see EUSTIS	246-4401
MADRID	see PHILLIPS	639-3561



## 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	563-5270
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## OXFORD COUNTY

ALBANY	see BETHEL	824-2669
ANDOVERNORTH	see ANDOVER	392-3302
ANDOVERWEST	see ANDOVER	392-3302
BATCHELDERS GRANT	see GILEAD	836-2155
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	738-2176
T1R6 WELS	see MEDWAY	746-9531
T1R7 WELS (GRINDSTONE)	see MEDWAY	746-9531
T2R1 (GRAND FALLS)	see BURLINGTON	732-3985
T2R6 WELS (HERSEYTOWN)	see SHERMAN	365-4260
T2R7 WELS (SOLDIER TOWN)	see MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	see PATTEN	528-2215
T6 R8 WELS	see PATTEN	528-2215
TAR8 & 9 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	663-4454
T1R5 BKP EKR (MOXIE GORE - PART OF)	see WEST FORKS	663-2257
T1R6 BKP EKR (INDIAN STREAM)	see WEST FORKS	663-2257
*T2R1 BKP WKR (LEXINGTON-PART OF)	see LEXINGTON	628-3081
*T2R1 BKP WKR (LEXINGTON - PART OF)	see HIGHLAND PLT.	628-2324
*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.	796-2001
T6 ND	see GRAND LAKE STR.	796-2001
T7R2 NBPP (KOSSUTH)	see TOPSFIELD	796-5157
TRESCOTT	see WHITING	733-2027

\*DOG RECORDERS (see page 16 for a list of addresses)



## ANIMAL CONTROL

<b>AROOSTOOK COUNTY:</b>	Aroostook County Sheriff's Dept. David Sokolich, Public Works Director	(800) 432-7842 493-3318
<b>FRANKLIN COUNTY:</b>	Franklin County Sheriff's Department Julie Magoon, County Clerk Franklin County Animal Shelter	(800) 492-0129 778-6614 778-2638
<b>HANCOCK COUNTY:</b>	Hancock County Sheriff's Department Ray A. Bickford, Jr., County Clerk	667-1404 667-9542
<b>KENNEBEC COUNTY:</b>	(One Unorganized Territory-Unity Twp) Kennebec County Sheriff's Department Robert Devlin, County Administrator	(800) 498-1930 622-0971
<b>OXFORD COUNTY:</b>	Oxford County Sheriff's Department Carole G. Mahoney, County Clerk	(800) 482-7433 743-6359
<b>PENOBSCOT COUNTY:</b>	Penobscot County Regional Dispatch Tom Robertson - EMA Director Argyle/Greenfield - Robert Stanley, ACO Millinocket area - Albert Hughes, ACO Prentiss/Kingman - Wyman Russell, ACO	945-4750 945-4750
<b>PISCATAQUIS COUNTY:</b>	Piscataquis County Sheriff's Department Carolyn Doore, County Clerk Ione Wilson, ACO	(800) 432-7372 564-2161 924-0137
<b>SOMERSET COUNTY:</b>	Somerset County Sheriff's Department Robin Poland, County Clerk Kent Stevens, ACO	(800) 452-1933 474-9861 (800)452-1933
<b>WASHINGTON COUNTY:</b>	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:

Richard 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 territory operated schools, namely:

Edmunds Consolidated School  
1 Harrison Road  
Dennysville, Maine 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Deborah Wood  
**Enrollment: 74 (Pre-K - Eighth)**

Patrick Therriault School  
425 Martin Road  
PO Box 62  
Sinclair, Maine 04779  
Telephone: (207) 543-7553  
Fax: (207) 543-7570  
Principal: Steven Anderson  
**Enrollment: 27 (Pre-K - Sixth)**

Benedicta Elementary School  
Aroostook Road  
Benedicta, Maine 04733  
Telephone: (207) 365-4578  
Fax: (207) 365-4405  
Principal: Shelley Lane  
**Enrollment: 27 (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  
25 Park Street  
Kingman, Maine 04451  
Telephone: (207) 765-2500  
Fax: (207) 765-2008  
Principal: Shelley Lane  
**Enrollment: 29 (Pre-K - Fifth)**

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



The staff necessary to operate these six schools consists of: four principals, 23 teachers, eight teacher-aides, two guidance counselors, seven janitor/bus drivers, three bus drivers, six cooks, and four Clerk Typists. In addition the staff includes nine 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 971 (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@maine.gov](mailto:doreen.sheive@maine.gov)

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 2002, forest fire activity was as follows:

Lightning	33
Incendiary	12
Railroads	7
Campfires	31
Debris Burning	7
Smoking	6
Children	1
Machine Use	30
Miscellaneous	6



## 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 with whom the Department of Human Services has contracted to handle general assistance requests within the unorganized territory along with their assigned townships:

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>
Town of Topsfield 48 North Road Topsfield, Maine 04490 796-5157	Lambert Lake (Washington County)
Joyce Hoyt 48 North Main Street Bryant Pond, Maine 04219 665-2716	Milton (Oxford County)
Rae Ann Oakes PO Box 251 East Machias, Maine 04219 255-3171	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  
PO Box 841  
Princeton, Maine 04668  
796-2202

Jacquelyn Roach  
3 Rosewood Green Lane  
Unit 5  
Oakland, Maine 04963  
465-9983

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

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

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

Monson  
997-3641

Bingham  
672-5519

Caribou  
493-3324

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)  
Elliottsville

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  
639-3561

Freeman (All Franklin County)  
Salem  
Madrid

Medway  
746-9531

Grindstone (both Penobscot County)  
Soldier Town

New Portland  
628-4441

Lexington (Somerset County)

Jackman  
668-2111

Long Pond (Somerset County)

Gilead  
836-2115

Perkins (Franklin County)  
Riley (Oxford County)

Houlton  
532-7111

Soldier Pond (Aroostook County)

Brownville  
965-2561

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

Ellsworth  
667-2563

Township 8 (Hancock County)

Van Buren  
868-2886

T17-R3 (Aroostook County)

Wilton  
645-4961

Washington (Franklin County)

Blaine  
425-2611

E Plantation (Aroostook County)

Springfield  
738-2176

Mattamiscotis (Penobscot County)

Burlington  
732-3985

Grand Falls (Penobscot County)

Linneus  
532-6182

TA-R2 (Aroostook County)



AGENT/MUNICIPALITY

TOWNSHIP

Stockholm  
896-5659

T16-R4 (Aroostook County)

Ashland  
435-2311

T11-R4 - Squapan (Aroostook County)

Eustis  
246-4401

Wyman (Franklin County)

Unity  
948-3763

Unity Township (Kennebec County)



## LAND USE REGULATION COMMISSION

**CONTACT: Catherine Carroll, 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.

The Commission adopted a Resource Protection Plan for the upper East Branch of the Penobscot River and a concept plan for First Road Pond. 1,228 permit applications were accepted for processing and 1,216 applications were processed.

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 04333-0024  
(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 Maine Revenue 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 2002 was \$926,130.

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 (834-4804) 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 (834-3126) Town of Fort Kent 416 West Main Street Fort Kent, Maine 04743	T14-R15 WELS, T15-R15 WELS, T14-R16 WELS, T20-R11 & 12 WELS (Big Twenty), T18-R13 WELS, T12-R12 WELS



AROOSTOOK COUNTY (CONT'D)  
COLLECTOR TOWNSHIP

Tax Collector (444-6460)  
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  
36 School Street  
Sherman, Maine 04776

Silver Ridge, Benedicta

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

TA-R5 WELS (Molunkus)

Tax Collector (532-6182)  
Town of Linneus  
1185 Hodgdon Mills Road  
Linneus, 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  
17 Bridgham Street  
Ashland, Maine 04732

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

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

T9-R5 WELS



## FRANKLIN COUNTY

### COLLECTOR

### TOWNSHIP

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

Salem

Tax Collector (246-4401)  
Town of Eustis  
88 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  
7 South 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  
15 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) Town of Great Pond 1235 Great Pond Road Aurora, Maine 04408	T32 MD, T34 MD, T28 MD, T41 MD, T22 MD
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Hancock County Treasurer (667-8272) Court House 50 State Street Ellsworth, Maine 04605	T8 SD
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Tax Collector (732-3785) Town of Burlington PO Box 70 Burlington, Maine 04417	T3 ND
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KENNEBEC COUNTY

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

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

Tax Collector (563-8001) Town of Bristol 1268 Bristol Road Bristol, Maine 04539	Louds Island (Muscongus)
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OXFORD COUNTY

Tax Collector (824-2669) Town of Bethel 19 Main Street Bethel, Maine 04217	Albany, Mason
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OXFORD COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (824-3123)  
Town of Newry  
422 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  
15 School Street  
Rangeley, Maine 04970

Lower Cupsuptic, Lynchtown, Upper  
Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

Tax Collector (732-3513)  
Town of Howland  
8 Main Street  
Howland, Maine 04448

T1-R7 NWP (Mattamiscotis)

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

Argyle, Greenfield

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

Grand Falls, Summit, T3-R1

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

Herseytown



PENOBSCOT COUNTY (CONT'D)

<u>COLLECTOR</u>	<u>TOWNSHIP</u>
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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  
 21 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)  
 25 West Street  
 Shirley, Maine 04485

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

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

Orneville

Tax Collector (965-2561)  
 Town of Brownville  
 27 Church Street  
 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  
 RR2 Box 206  
 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)  
Route 201  
PO Box 77  
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  
4670 Airline Road  
Wesley, Maine 04686

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



<u>WASHINGTON COUNTY (CONT'D)</u>	
<u>COLLECTOR</u>	<u>TOWNSHIP</u>

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  
 1235 Great Pond Road  
 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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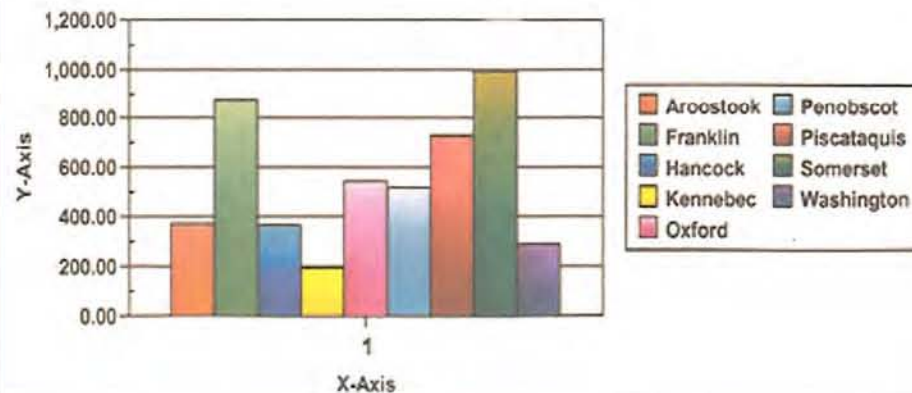




UNORGANIZED TERRITORY INFORMATION  
FISCAL YEAR 2001-2002

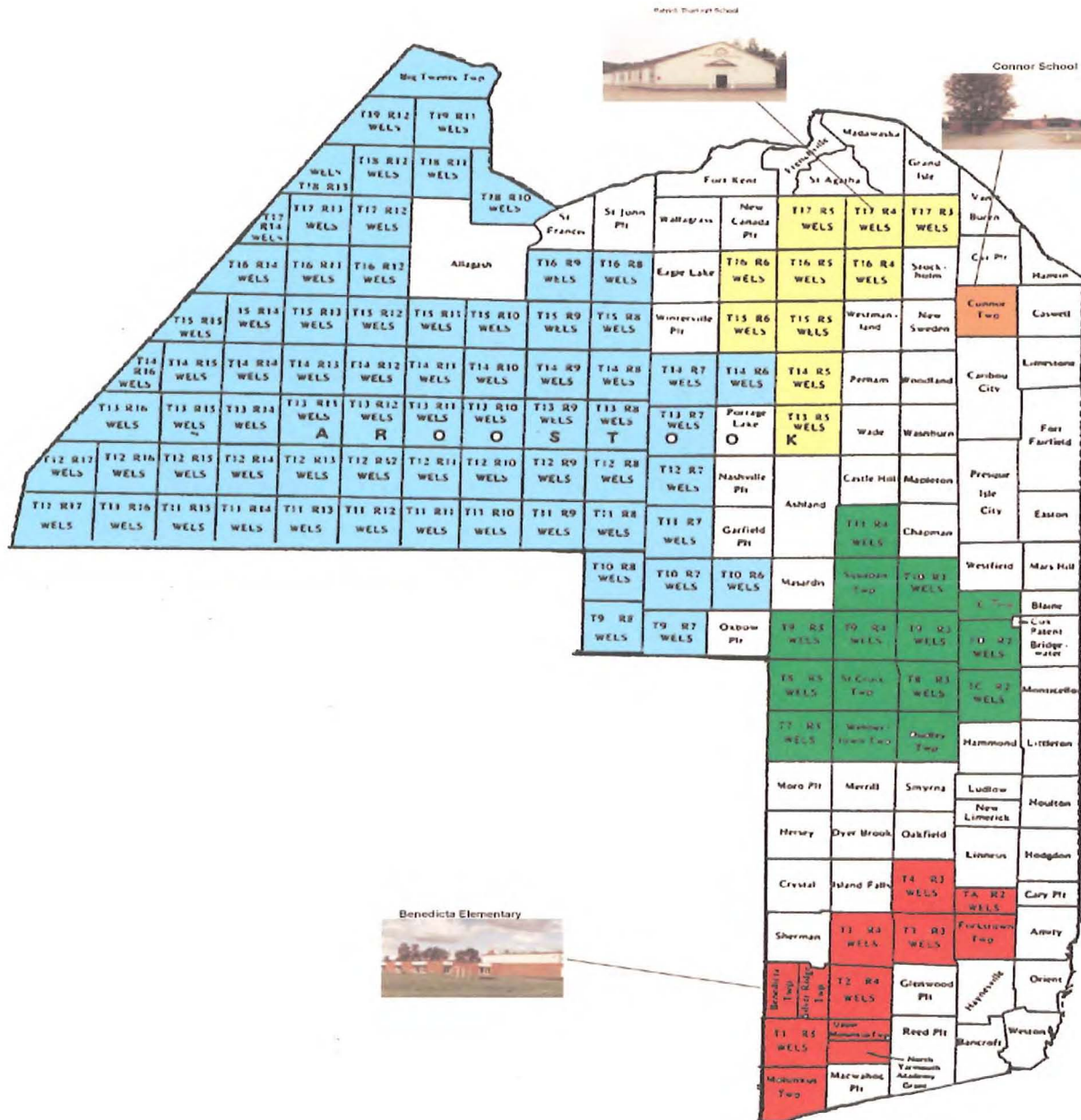
									FY2001-2002	
<u>Tax Code</u>	<u>County</u>	<u>Resident Population</u>	<u>Number of Building Accts</u>	<u>Taxable Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<u>County Services Tax Assessment</u>	<u>Cost Per Capita</u>
					<u>Summer</u>	<u>Winter</u>				
03	Aroostook	1,598	2,520	2,466,459.56	46.01	55.89	405,494,991	22.0%	592,930	371.05
07	Franklin	779	1,183	449,248.07	47.87	59.75	113,504,752	6.1%	683,330	877.19
09	Hancock	178	767	266,323.65	9.18	12.1	91,111,759	4.9%	64,888	364.54
11	Kennebec	36	14	6,131.96	1.72	1.72	1,996,022	0.1%	7,035	195.42
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%	322,768	543.38
19	Penobscot	1,375	1,789	773,012.08	59.35	124.32	172,725,446	9.4%	711,564	517.50
21	Piscataquis	684	2,734	1,730,959.07	71.64	75.67	403,926,560	21.9%	498,654	729.03
25	Somerset	693	2,184	1,631,693.02	49.54	64.73	378,756,287	20.5%	691,180	997.37
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%	336,580	290.91
		7,095	13,809	8,322,815.85	414.62	540.50	1,845,767,690	100.0%	3,908,929	550.94

**PER CAPITA COSTS BY COUNTY**  
Unorganized Territory





# AROOSTOOK 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	
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: 110

### County Office

144 Sweden Street  
Suite 1  
Caribou 04736-2137

Fax: 493-3491      493-3318

### Commissioners

Norman L. Fournier (District includes Connor)  
2002 Aroostook Road  
Wallagrass 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

Fax: (800) 660-8835      532-4277

**County Administrator:** Douglas F. Beaulieu

Fax: 493-3491      493-3318

**Sheriff:** James P. Madore

Fax: 532-7319      532-3471

**Treasurer:** Wilfred J. Bell

Fax: 493-3491      493-3318

### **Registrar of Deeds:**

Louise Caron (North)

Fax: 834-3138      834-3925

Patricia F. Brown (South)

Fax: 532-1506      532-1500

**Judge of Probate:** James P. Dunleavy

Fax: 532-7319      532-1502

**Registrar of Probate:** Joanne M. Carpenter

Fax: 532-7319      532-1502

**EMA Director:** Vernon Ouellette

Fax: 493-4357      493-4329

**Unorganized Territory Public Works Dir.:** David Sokolich

Fax: 493-3491      493-3318

**District Attorney:** Neale T. Adams, Esq.

Fax: 493-3493      498-2557

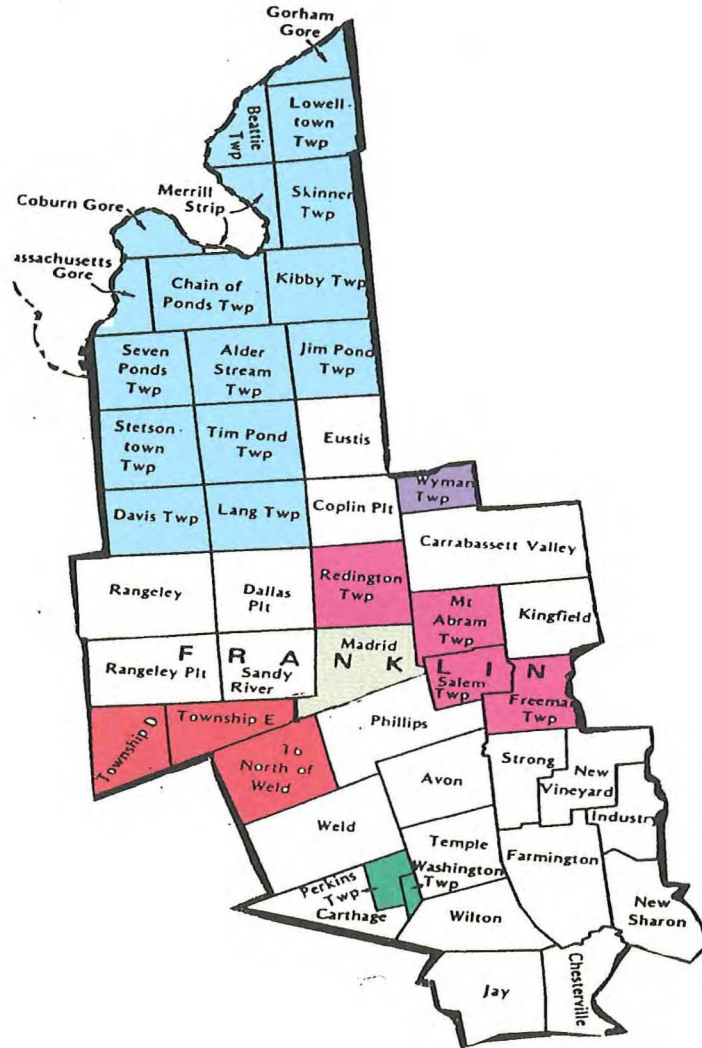


**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2002**

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



# FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Franklin:	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	
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: 28**

**County Office**

Franklin County Courthouse  
140 Main Street  
Farmington 04938

Fax: 778-5899

778-6614

**Commissioners**

Gary T. McGrane (District contains no unorg. terr.)  
310 East Dixfield Road  
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 H. 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

**Registrar of Deeds:** Susan A. Black

Fax: 778-5899

778-5889

**Judge of Probate:** Richard M. Morton

Fax: 778-5899

778-5888

**Registrar of Probate:** Joyce S. Morton

Fax: 778-5899

778-5888

**EMA Director:** Clyde Barker

Fax: 778-5892

778-5892

**District Attorney:** Norman R. Croteau, Esq.

Fax: 778-0892

779-0892

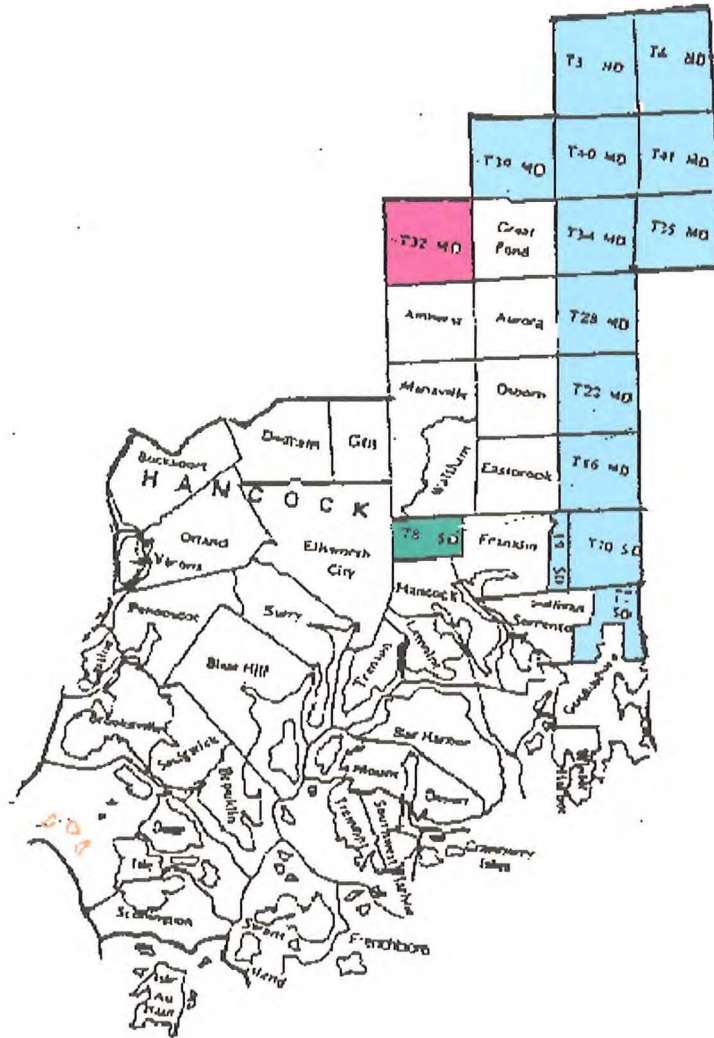


**COUNTY OF FRANKLIN - UNORGANIZED TERRITORY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2002**

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

Fax: 667-1414

667-8272

**Registrar of Deeds:** Alan Ott

Fax: 667-1410

667-8353

**Judge of Probate:** James Patterson

667-8434

**Registrar 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:** Walter Bunker

E-Mail: [wbunker@co.hancock.me.us](mailto:wbunker@co.hancock.me.us)

667-9542



**COUNTY OF HANCOCK, MAINE - UNORGANIZED TERRITORY**

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

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



# KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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



## **KENNEBEC COUNTY**

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

### **County Office**

125 State Street  
Augusta 04330

Fax: 623-4083

622-0971

### **Commissioners**

Paul F. Jacques (District includes Unity Township)  
59 Oakland Street  
Waterville 04901

Fax: 623-4083

873-3570

Wesley G. Kieltyka (District contains no unorgan. terr.)  
33 Sixth Street  
Augusta 04330

Fax: 622-9980

623-1114

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

Fax: 623-0438

582-1844  
626-0934

**County Administrator:** Robert Devlin

Fax: 623-4083

622-0971

**Sheriff:** Everett B. Flannery, Jr.

Fax: 622-0990

623-3614

**Treasurer:** Patrick E. Paradis

Fax: 623-4083

622-1362

**Registrar of Deeds:** Beverly Bustin Hatheway

Fax: 622-1598

622-0431

**Judge of Probate:** James Mitchell, Esq.

Fax: 621-1639

622-7558

**Registrar of Probate:** Kathleen Ayers

Fax: 621-1639

622-7558

**EMA Director:** Vincent Cerasuolo

Fax: 622-4128

623-8407

**District Attorney:** Evert Fowle

Fax: 622-5839

623-1156



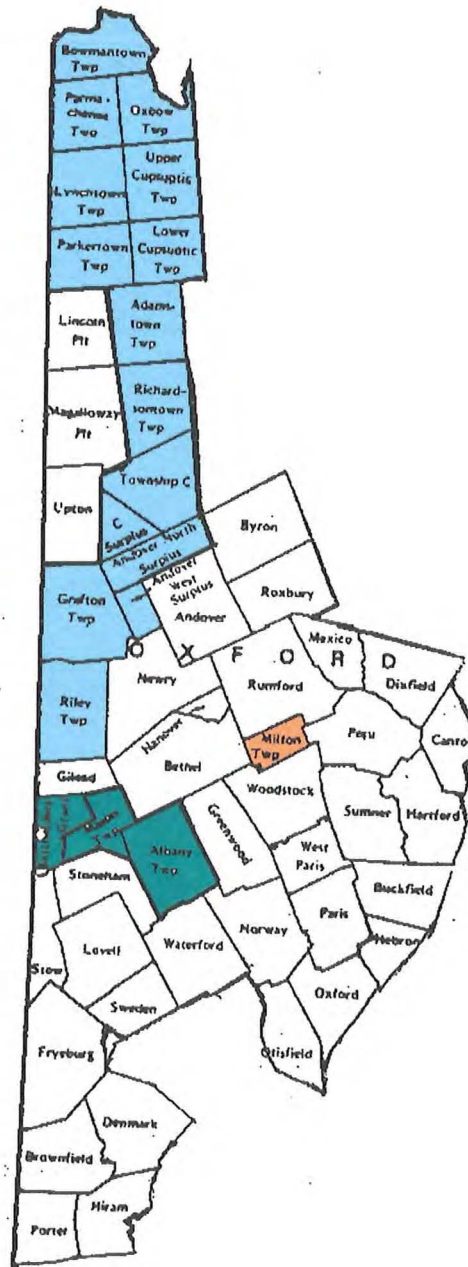
**COUNTY OF KENNEBEC - UNITY TOWNSHIP**

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

				Variance
				Favorable
	<u>Budget</u>	<u>Actual</u>		<u>(Unfavorable)</u>
<b>REVENUES</b>				
Excise taxes	\$ 4,436	\$ 3,588	\$	(848)
Intergovernmental revenues:				
Department of Transportation	2,064	# 2,064		0
State of Maine - service payments	7,035	8,541		1,506
Investment income	0	276		276
<b>TOTAL REVENUES</b>	<b>13,535</b>	<b>14,469</b>		<b>934</b>
<b>EXPENDITURES</b>				
Current:				
Fire department	1,600	2,500		(900)
Snow removal	4,790	4,000		790
Roads	1,000	0		1,000
Town of Unity - tipping fees	1,500	1,851		(351)
Waste disposal	2,700	2,825		(125)
Administration	645	0		645
Miscellaneous/contingency	1,300	0		1,300
<b>TOTAL EXPENDITURES</b>	<b>13,535</b>	<b>11,176</b>		<b>2,359</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>0</b>	<b>3,293</b>		<b>3,293</b>
<b>Fund Balance - July 1</b>		<b>7,944</b>		
<b>Fund Balance - June 30</b>		<b>\$ 11,237</b>		



# OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Oxford:

Milton
North
South

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	
128	123	9	19	8	89	49	12	29
11	17	0	1	0	16	12	242	578
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

**Registrar 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

**Registrar of Probate:** Tom Winsor

Fax: 743-2656

743-6671

**EMA Director:** Dan Schorr

Fax: 743-7346

743-6336

**District Attorney:** Norman Croteau, Esq.

Fax: 743-1511

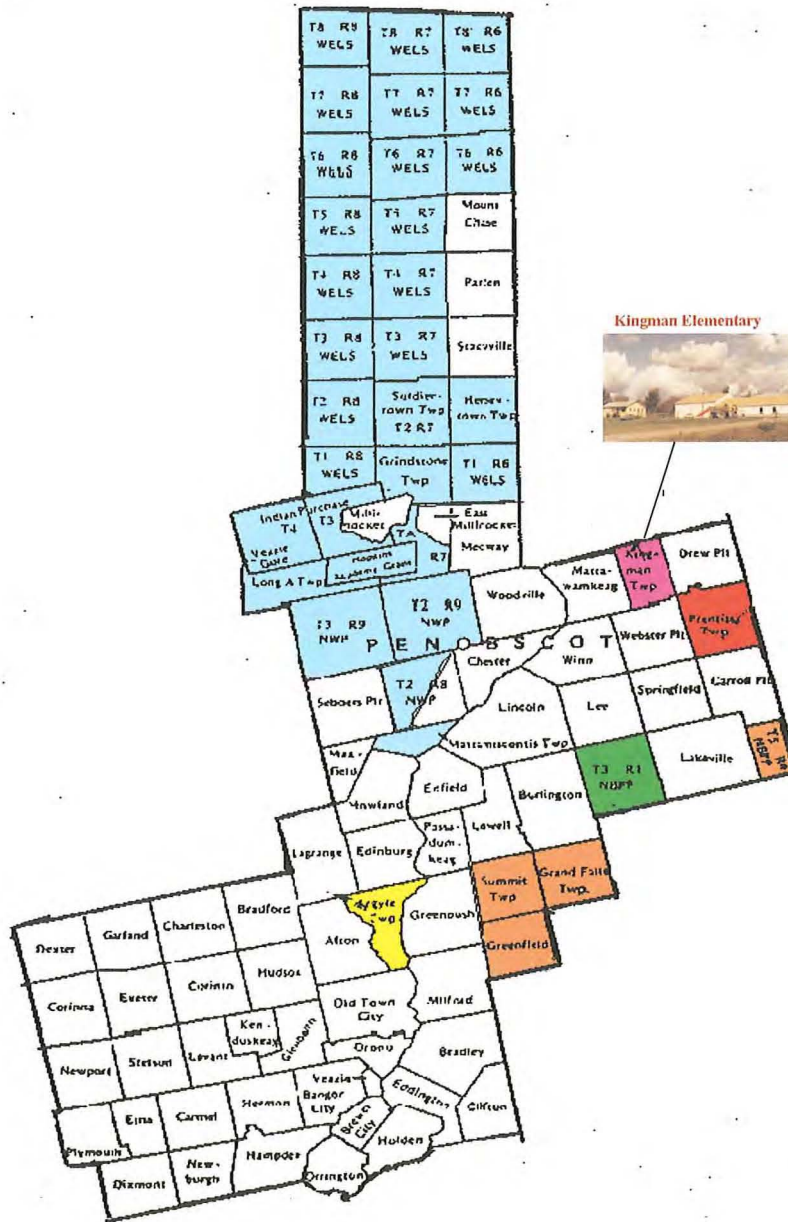
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COUNTY OF OXFORD - UNORGANIZED TERRITORY				
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
BALANCE-BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND				
FOR THE YEAR ENDED JUNE 30, 2002				
				Variance
				Favorable
	Budget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



PENOBSCOT COUNTY UNORGANIZED TERRITORY  
2000 RESIDENT POPULATION CENSUS



		Children				Homes		Estimated	
Population		Prior School	Elementary	Secondary	Adult Voter	Year	Seasonal	2.39 Home	
<u>1990</u> <u>2000</u>		<u>0 to 4 yrs.</u>	<u>5 to 14 yrs</u>	<u>15 to 19 yrs.</u>	<u>Population</u>	<u>Round</u>		<u>Avg. Non-Residents</u>	
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  
23 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

<b>County Administrator:</b> Bill Collins	Fax: 945-6027	942-8535
<b>Sheriff:</b> Glenn C. Ross	Fax: 945-4761	947-4585
<b>Treasurer:</b> Ann C. Dowd	Fax: 945-6027	942-8535
<b>Registrar of Deeds:</b> Susan F. Bulay	Fax: 945-4920	942-8797
<b>Judge of Probate:</b> Allan Woodcock, Jr.	Fax: 941-8499	942-8769
<b>Registrar of Probate:</b> Susan M. Almy	Fax: 941-8499	942-8769
<b>Road Agent:</b> Don Madden	Fax: 942-8941	945-4750
<b>EMA Director:</b> Tom Robertson	Fax: 942-8941	945-4750
<b>District Attorney:</b> R. Christopher Almy, Esq.	Fax: 945-4748	942-8552

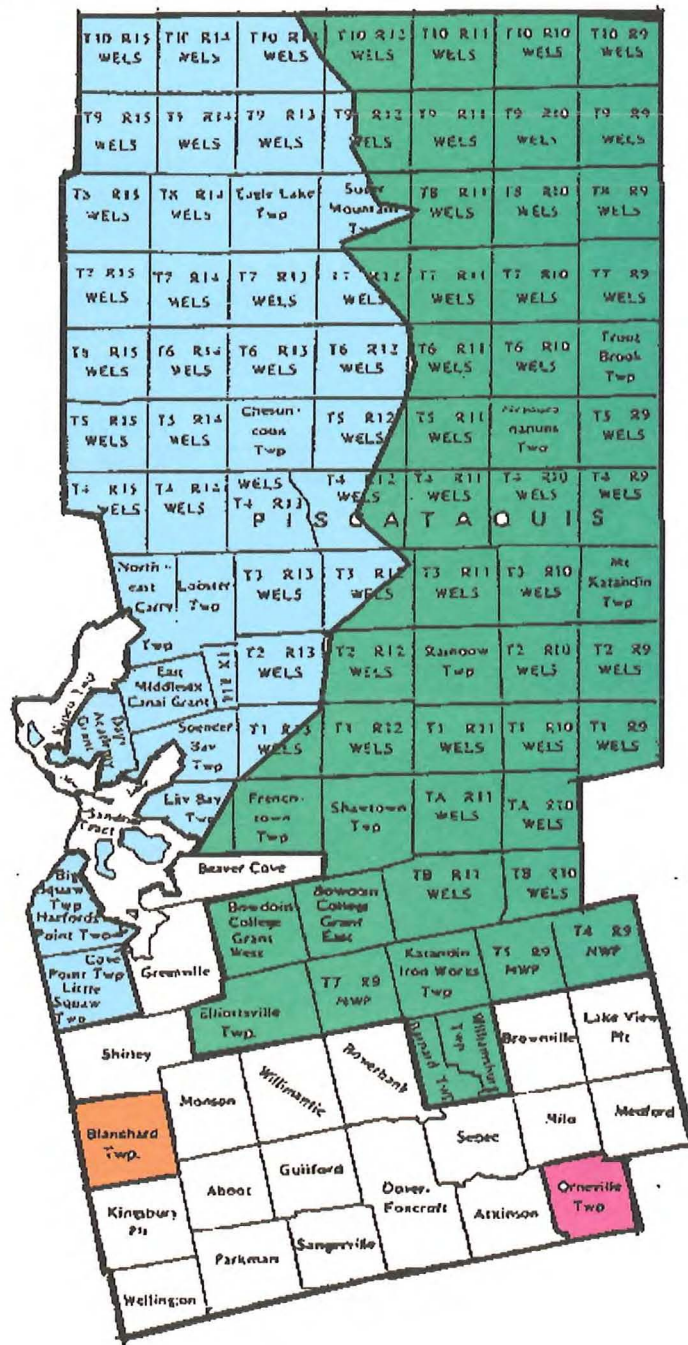


COUNTY OF PENOBSCOT, MAINE UNORGANIZED TERRITORIES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FUND BALANCE -BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 2002

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



# PISCATAQUIS COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

\*Blanchard deorganized in 1985



## **PISCATAQUIS COUNTY**

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

### **County Office**

159 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) 943-2486  
6 Prospect Street  
Milo 04463

Woodrouffe L. Bartley, Jr. (District includes Blanchard and Elliottsville) 695-3034  
PO Box 460 W- 695-2477  
Greenville 04441

Thomas K. Lizotte (District contains no unorganized territory) 564-3186  
1062 South Street 564-4342  
Dover-Foxcroft 04426

<b>County Clerk:</b> Carolyn K. Doore	Fax: 564-3302	564-2161
<b>Sheriff:</b> John J. Goggin	Fax: 564-2315	564-3304
<b>Treasurer:</b> Donna L. Hathaway	Fax: 564-8001	564-8500
<b>Registrar of Deeds:</b> Linda M. Smith	Fax: 564-7708	564-2411
<b>Judge of Probate:</b> Douglas M. Smith		564-2431
<b>Registrar of Probate:</b> Judith A. Raymond	Fax: 564-3022	564-2431
<b>EMA Director:</b> Robert C. Wilson		943-8660
<b>District Attorney:</b> R. Christopher Almy, Esq.	Fax: 564-6503	564-2181



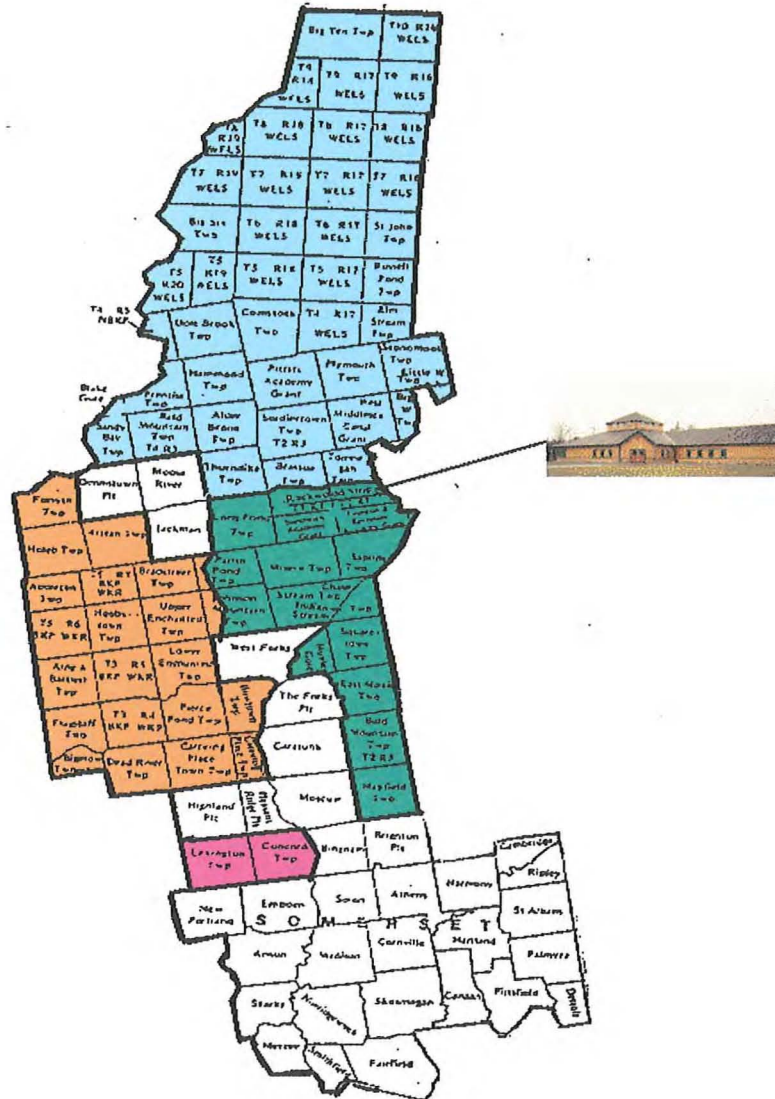
**COUNTY OF PISCATAQUIS-UNORGANIZED TERRITORIES**

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

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



# SOMERSET COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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



## SOMERSET COUNTY

County Seat: Skowhegan  
Unorganized Territory Area: 2,367.21 square miles  
2000 Unorganized Territory Population: 781  
Number of Unorganized Territory Townships: 81

### County Office

41 Court Street  
Skowhegan 04976

Fax: 858-4707      474-9861

### Commissioners

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

634-3411

Joseph B. Bowman (District contains no unorganized territory)  
305 North Avenue  
Skowhegan 04976

474-5240

Tracey H. Rotondi (District includes all of the unorganized territory)  
228 Dore Hill Road  
Athens 04912

654-2167

**County Clerk:** Robin Poland

Fax: 474-7405      474-9861

**Sheriff:** Barry A. DeLong

Fax: 858-4705      474-9591

**Treasurer:** Ruth Ann Poland

474-5776

**Registrar of Deeds:** Diane Godin

Fax: 474-3421      474-3421

**Judge of Probate:** John Alsop

474-3322

**Registrar of Probate:** Victoria Hatch

474-3322

**EMA Director:** Robert Higgins, Sr.

Fax: 474-0879      474-6788

**District Attorney:** Evert Fowle

Fax: 474-7407      474-2423

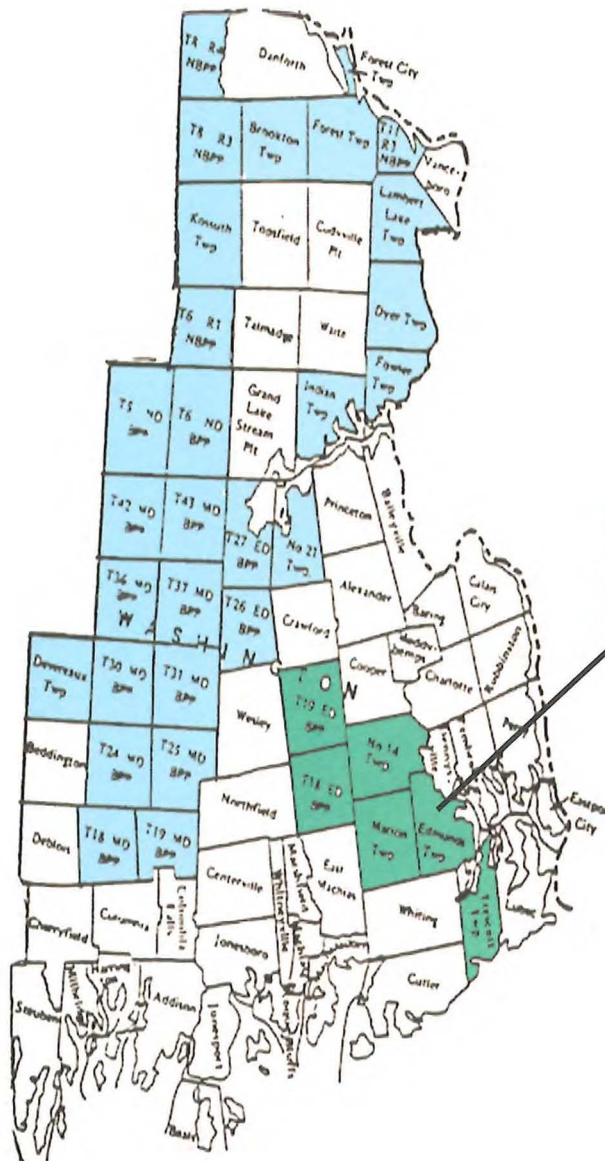


**COUNTY OF SOMERSET-UNORGANIZED TERRITORY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2002**

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



# WASHINGTON 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			
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 Fax: 255-3313  
Eastport 04631

Winola M. Burke (District includes part of North Washington) 454-2580  
125 South Street Fax: 255-3313  
Calais 04619

John B. Crowley, Sr. (District contains no unorganized territory) 497-2178  
Basin Road Fax: 255-3313  
Addison 04606

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



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

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



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

**Annual Financial Report**

**June 30, 2002**



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

**Annual Financial Report  
Year ended June 30, 2002**

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Table of Contents

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Management's Discussion & Analysis		2-4
Government Wide Financial Statements:		
Statement of Net Assets	1	5
Statement of Activities	2	6
Fund Financial Statements:		
General Fund Balance Sheet	3	7
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	4	8-9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities	5	10
Statement of Fiduciary Net Assets – Agency Fund	6	11
Notes to Financial Statements		12-19



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

We have audited the accompanying financial statements of the State of Maine Unorganized Territory Education and Services Fund (UT) as of and for the year ended June 30, 2002, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2002 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2003 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Runyon Kersteen Ouellette*

February 11, 2003  
South Portland, Maine



## MANAGEMENT'S DISCUSSION & ANALYSIS

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

### FINANCIAL HIGHLIGHTS

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

### USING THIS ANNUAL REPORT

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

### THE STATEMENT OF NET ASSETS AND THE STATEMENT OF ACTIVITIES

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

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

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

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



## REPORTING THE UT'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

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

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

### THE UT AS A WHOLE

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

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

### CAPITAL ASSETS

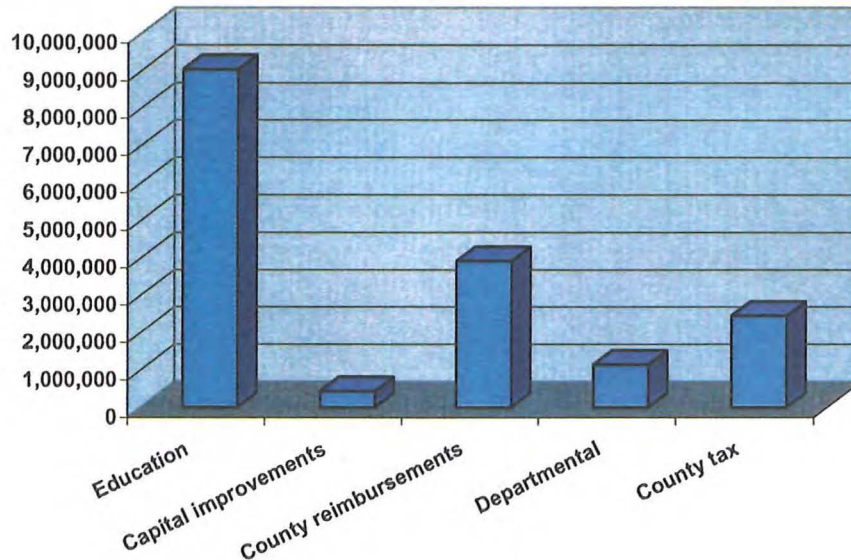
At the end of 2002, the Governmental Activities Fund had invested \$5,469,453 in a broad range of capital assets including school equipment and buildings. The accumulated depreciation for 2002 for assets was \$2,211,802. Thus, resulting is the capital asset investment of \$3,257,651. This years major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



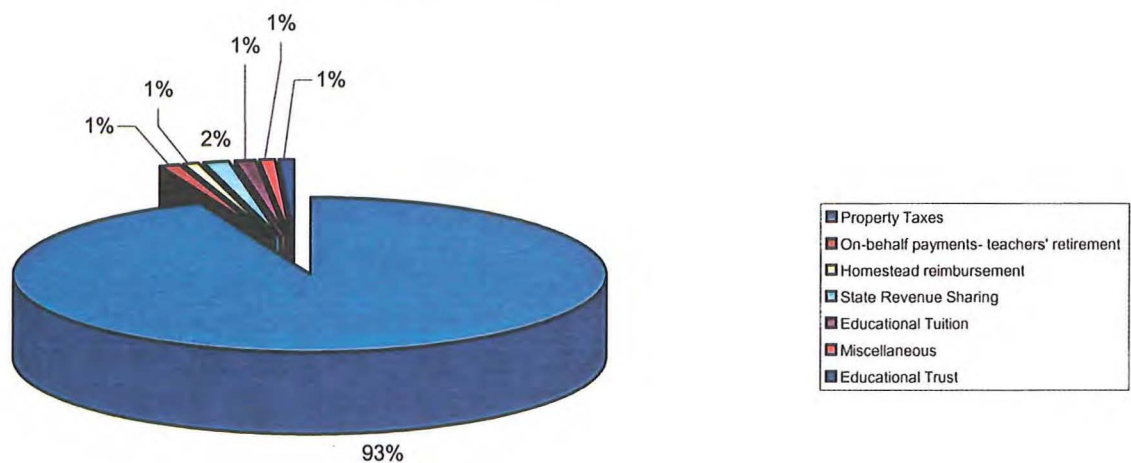
## GOVERNMENTAL ACTIVITIES

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

**Expenditures - Governmental Activities  
For Year Ended June 30, 2002**



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



## GENERAL FUND BUDGETARY HIGHLIGHTS

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

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



## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## Statement of Net Assets

June 30, 2002

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

*See accompanying notes to financial statements.*



## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Activities  
For the Year Ended June 30, 2002

Functions/Programs	Expenses	Program Revenues		Net (expense) revenue and changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Departmental	\$ 1,129,630	-	-	(1,129,630)
County reimbursements for services	3,908,931	-	-	(3,908,931)
Education	9,202,420	164,431	305,092	(8,732,897)
Unclassified	2,436,044	-	-	(2,436,044)
<b>Total</b>	<b>\$ 16,677,025</b>	<b>164,431</b>	<b>305,092</b>	<b>(16,207,502)</b>

## General revenues:

Property taxes	16,938,404
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## Grants and contributions not restricted to specific programs:

State Revenue Sharing	287,944
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Homestead revenue	145,409
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Miscellaneous revenues	226,879
------------------------	---------

<b>Total general revenues and transfers</b>	<b>17,598,636</b>
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Change in net assets	1,391,134
----------------------	-----------

Net assets - beginning	6,866,599
------------------------	-----------

<b>Net assets - ending</b>	<b>8,257,733</b>
----------------------------	------------------

See accompanying notes to financial statements.



## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## Balance Sheet

## Governmental Funds - General

June 30, 2002

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

*See accompanying notes to financial statements.*



## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget and Actual

Year ended June 30, 2002

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



## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget and Actual, Continued

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

See accompanying notes to financial statements.



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

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Net change in fund balances- total governmental funds (from Statement 4)	\$	1,124,939
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.

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

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

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

Deferred tax revenues		17,000
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Change in net assets of governmental activities (see Statement 2)	\$	1,391,134
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*See accompanying notes to financial statements.*



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

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

*See accompanying notes to financial statements.*



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**

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

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

**Government-wide and Fund Financial Statements**

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

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

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

**Measurement Focus, Basis of Accounting and Basis of Presentation**

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



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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

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

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

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

The UT reports the following major governmental fund:

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

Additionally, the UT reports the following fund type:

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

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

### **Assets, Liabilities and Equity**

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

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



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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

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

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

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

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

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

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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**A. Budgetary Information**

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

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



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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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

Encumbrance accounting is employed in the general fund. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2002 fund balance reservations for outstanding encumbrances amounted to \$288,027.

**B. Excess of Expenditures Over Appropriations**

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

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

These over expenditures lapsed to fund balance at year end. The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the UT through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses would have existed for the Fiscal Administrator line. With respect to Land Use Regulation Commission, state law requires that the UT fund 10% of Land Use Regulation Commission total appropriations. This amount is not known at the time the municipal cost component is set.

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**PROPERTY TAX**

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Property taxes for the current year were committed in July 2002 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 9% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2002, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$273,219 for the year ended June 30, 2002. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

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

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



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

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**PROPERTY TAX, CONTINUED**

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The following summarizes the 2002 levy:

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

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**PENSIONS**

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**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**

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**PENSIONS, CONTINUED**

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6%.

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

**Funding Policy**

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

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

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

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

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

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



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

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**FIXED ASSETS**

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

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

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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The UT is aware of the existence of several landfills which have all been closed as of June 30, 2002. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be affected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

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**COUNTY TAX**

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

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



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

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**OTHER EMPLOYEE BENEFITS**

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**A. Post-retirement Health Care Benefits**

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

**B. Post-retirement Life Insurance Benefits**

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

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**SELF-INSURANCE**

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**A. Risk Management**

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



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Unorganized Territory Division  
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