

# UNORGANIZED TERRITORY

## FISCAL YEAR 2010 ANNUAL REPORT



*Photo by Diane Steward*

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

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

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

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

## UNORGANIZED TERRITORY Phone Assistance

### State Offices:

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

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

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

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

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

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

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

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

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



**STATE OF MAINE  
DEPARTMENT OF AUDIT**

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**DIANE C. STEWARD**  
FISCAL ADMINISTRATOR  
UNORGANIZED TERRITORY DIVISION

October 2011

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

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

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

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

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

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

Very best regards,

A handwritten signature in blue ink, appearing to read "Diane C. Steward".

Diane C. Steward, Fiscal Administrator  
Unorganized Territory Division

# UNORGANIZED TERRITORY ANNUAL REPORT

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**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:

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

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

## STATE SERVICES

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

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

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

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

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

## **State Services (cont'd)**

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

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

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

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

## **COUNTY SERVICES**

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

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

In the fall of the year, each of the above named counties produces an unorganized territory budget.

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

## MUNICIPAL COST COMPONENTS LEGISLATION

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

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

## TAXES

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

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

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

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

# CURRENT INFORMATION



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

Public Law 2011, Chapter 100

*An Act To Regulate the Keeping of Wolf Hybrids –*

Emergency – (effective May 19, 2011)

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

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

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Private & Special Law 2011 Chapter 2

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

EMERGENCY (effective March 31, 2011)

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

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Public Law 2011 Chapter 18

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

EMERGENCY (effective April 1, 2011)

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

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Public Law 2011, Chapter 225

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

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

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Public Law 2011 Chapter 332

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

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

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Resolve 2011, Chapter 54

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

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

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Public Law 2011, Chapter 102

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

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

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Public Law 2011, Chapter 129

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

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

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Public Law 2011, Chapter 462

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

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

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Resolve 2011, Chapter 72

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

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

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Resolve 2011, Chapter 86

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

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

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Resolve 2011, Chapter 93

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

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

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Public Law 2011, Chapter 235

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

EMERGENCY (effective June 6, 2011)

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

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Resolve 2011, Chapter 13

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

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

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Resolve 2011, Chapter 70

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

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

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MUNICIPAL COST COMPONENTS  
FIVE YEAR COMPARISON

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

**UNORGANIZED TERRITORY MILL RATE ANALYSIS**

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

**UNORGANIZED TERRITORY COUNTY TOTALS  
FISCAL YEAR 2012**

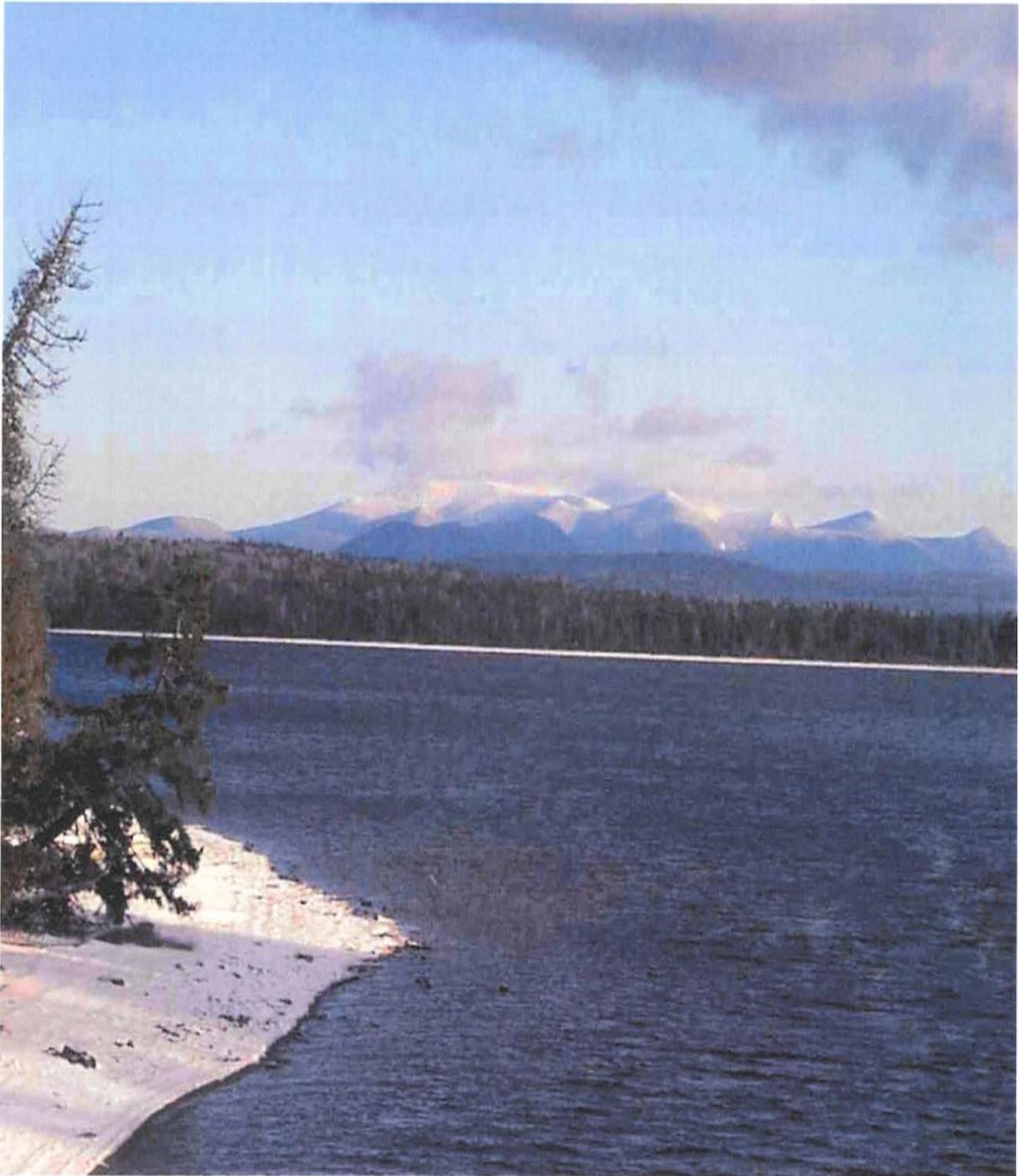
**REAL ESTATE**

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

**PERSONAL PROPERTY**

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

|                         |                      |
|-------------------------|----------------------|
| <b>Total Valuations</b> | <b>3,087,811,850</b> |
| <b>Total Taxes</b>      | <b>23,055,080</b>    |



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

*- FROM THE BAXTER STATE PARK PHOTO FILES*

**STATE  
SERVICES**



## ANIMAL WELFARE IN THE UNORGANIZED TERRITORY

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

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

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

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

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

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

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

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

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

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

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

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

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

**\*DOG RECORDERS FOR UNORGANIZED TOWNSHIPS**

|                                |          |                                 |          |
|--------------------------------|----------|---------------------------------|----------|
| <b><i>Oxford County</i></b>    |          | <b><i>Somerset County</i></b>   |          |
| <b>Milton</b>                  |          | <b>Lexington</b>                |          |
| Vern Maxfield                  | 665-2668 | Diane Emery                     | 628-3081 |
| Monk Avenue, PO Box 317        |          | 2028 Long Falls Dam Road        |          |
| Bryant Pond 04219              |          | Highland Plt. 04961             |          |
| <b><i>Penobscot County</i></b> |          | <b>Rockwood</b>                 |          |
| <b>Argyle &amp; Greenfield</b> |          | Kristin McDonough               | 534-7539 |
| Town of Old Town               | 827-3962 | PO Box 183                      |          |
| 150 Brunswick Street           |          | Rockwood 04478                  |          |
| Old Town 04468                 |          | <b><i>Washington County</i></b> |          |
| <b>Kingman</b>                 |          | <b>Edmunds</b>                  |          |
| Denise Worster                 | 765-3343 | Roberta Seeley                  | 726-4674 |
| 1386 Kingman Road              |          | 1935 US Rte 1                   |          |
| Kingman Twp. 04451             |          | Edmunds Twp. 04628              |          |

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

**AROOSTOOK COUNTY**

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

**FRANKLIN COUNTY**

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

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

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

**HANCOCK COUNTY**

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

**KENNEBEC COUNTY**

|                |       |          |
|----------------|-------|----------|
| UNITY TOWNSHIP | UNITY | 948-3763 |
|----------------|-------|----------|

**LINCOLN COUNTY**

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

**OXFORD COUNTY**

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

**PENOBSCOT COUNTY**

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

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

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

**PENOBSCOT COUNTY (cont'd)**

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

**PISCATAQUIS COUNTY**

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

**SOMERSET COUNTY**

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

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

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

**WASHINGTON COUNTY**

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

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

## ANIMAL CONTROL CONTACTS

|                            |                                                                                                                                                                                                                         |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>AROOSTOOK COUNTY:</b>   | Should you have Animal Control issues, please contact the Office of the County Commissioners in Caribou at:<br>498-3318                                                                                                 |
| <b>FRANKLIN COUNTY:</b>    | Franklin County Sheriff's Department (800) 773-2680<br><ul style="list-style-type: none"> <li>• Non-emergency number 778-2680</li> </ul> Julie Magoon, County Clerk 778-6614<br>Franklin County Animal Shelter 778-2638 |
| <b>HANCOCK COUNTY:</b>     | Ken Monroe (ACO) 422-3124                                                                                                                                                                                               |
| <b>KENNEBEC COUNTY:</b>    | Kennebec County Sheriff's Department (800) 498-1930<br><ul style="list-style-type: none"> <li>• Non-emergency number 623-3614</li> </ul> Robert Devlin, County Administrator 622-0971                                   |
| <b>OXFORD COUNTY:</b>      | Oxford County Regional Communications Center 743-9554<br>Ozzie Hart (ACO) 357-2818                                                                                                                                      |
| <b>PENOBSCOT COUNTY:</b>   | Barbara Veilleux, Director, Unorganized Territory Administration 942-8566<br>Penobscot County Regional Dispatch<br><ul style="list-style-type: none"> <li>• After business hours 945-4636</li> </ul>                    |
| <b>PISCATAQUIS COUNTY:</b> | Piscataquis County Sheriff's Department<br><ul style="list-style-type: none"> <li>• Non emergency number 743-9554</li> </ul> Joseph Guyotte (ACO) 564-2187<br>Cell: 343-2267                                            |
| <b>SOMERSET COUNTY:</b>    | Somerset County Sheriff's Department (800) 452-1933<br><ul style="list-style-type: none"> <li>• Non-emergency number 474-9591</li> </ul> Eugene Hutchins (ACO) 628-4273<br>Larry Post, County Administrator 474-9861    |
| <b>WASHINGTON COUNTY:</b>  | Washington County Sheriff's Department 255-4422<br>Evan Ackley (ACO & Shellfish Warden) 255-3127<br>Dean Preston,<br>Unorganized Territory Supervisor 255-8919                                                          |

## EDUCATION IN THE UNORGANIZED TERRITORY

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

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

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

**Edmunds Consolidated School**

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

**Connor Consolidated School**

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

**Kingman Elementary School**

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

**UNORGANIZED TERRITORY SCHOOL ENROLLMENTS**

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

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

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

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

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

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

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

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

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

## **FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY**

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

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

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

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

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

## FOREST PROTECTION IN THE UNORGANIZED TERRITORY

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

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

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

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

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

### Forest Protection Division Offices

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

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

**Northern Region Headquarters**  
Ashland: (207) 435-7963

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

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

## GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

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

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

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

| <u>AGENT/MUNICIPALITY</u>                                       | <u>TOWNSHIP</u>                                                                           |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Joyce Brackett (448-2415)<br>PO Box 92<br>Danforth 04424        | Brookton (in <i>Washington County</i> )                                                   |
| David Herrick (796-2744)<br>8 Shore Drive<br>Princeton 04668    | Big Lake (in <i>Washington County</i> )                                                   |
| Joyce Hoyt (743-9848)<br>33 Hill Street<br>South Paris 04281    | Milton (in <i>Oxford County</i> )                                                         |
| Geraldine Moore (483-2844)<br>PO Box 24<br>Columbia Falls 04623 | Raker's Center at the Columbia<br>Town Hall in Columbia (in<br><i>Washington County</i> ) |
| Rae Ann Oakes (255-3171)<br>PO Box 251<br>East Machias 04630    | Cathance, Edmunds, Marion,<br>Trescott, (in <i>Washington County</i> )                    |

**AGENT/MUNICIPALITY**

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

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

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

Ashland  
435-2311

Bingham  
672-5519

Blaine  
425-2611

Brownville  
965-2561

Burlington  
732-3985

Caribou  
493-3324

Columbia Falls  
483-4067

Ellsworth  
667-2563

**TOWNSHIP**

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

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

Albany, Mason (in *Oxford  
County*)

T10 R4 WELS (Scopan) (in  
*Aroostook County*)

Concord (in *Somerset County*)

E Township (in *Aroostook County*)

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

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

Connor (in *Aroostook County*)

Centerville (in *Washington County*)

Fletchers Landing (in *Hancock  
County*)

**AGENT/MUNICIPALITY**

**TOWNSHIP**

Eustis  
246-4401

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

Gilead  
836-2115

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

Greenville  
695-2421

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

Jackman  
668-2111

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

Kingfield  
265-4637

Freeman, Salem (in *Franklin  
County*)

Linneus  
532-6182

TA R2 WELS (in *Aroostook  
County*)

Medway  
746-9531

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

Millinocket  
723-7000

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

Milo  
943-2202

Orneville (in *Piscataquis County*)

Monson  
997-3641

Blanchard, Elliottsville (in  
*Piscataquis County*)

New Portland  
628-4441

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

AGENT/MUNICIPALITY

TOWNSHIP

Phillips  
639-3561

Springfield  
738-2176

Stockholm  
896-5659

Topsfield  
796-5157

Unity  
948-3763

Van Buren  
868-2886

Wilton  
645-4961

Winterville Plantation  
444-6460

Freeman, Salem, Madrid  
(in *Franklin County*)

T1 R7 NWP (Mattamiscontis)  
(in *Penobscot County*)

Madawaska Lake (in  
*Aroostook County*)

T1 R3 TS (Lambert Lake) (in  
*Washington County*)

Unity Twp (in *Kennebec  
County*)

T17 R3 WELS (in *Aroostook  
County*)

Washington (in *Franklin County*)

T15 R6 (in *Aroostook County*)

## LAND USE REGULATION COMMISSION

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

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

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

Locations of Land Use Regulation Commission offices:

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

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor, subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry, and approval by the Legislature. All appointees must reside in the commission's jurisdiction; work in the commission's jurisdiction; be a former resident or be retired after working in the commission's jurisdiction for a minimum of 5 years; or have expertise in commerce and industry, fisheries and wildlife, forestry or conservation issues as they affect the commission's jurisdiction. Commissioners serve four-year staggered terms. The Commission has a staff of 24.5, including an Executive Director. The Commission makes decisions on permit applications, enforcement actions, zoning boundaries and land use standards at regular monthly meetings. The commission also conducts public hearings and informational meetings as is needed. The current Commissioners are: Gwen Hilton - Chair, Ernest Carle, Robert Dunphy, Sarah "Sally" Farrand, Toby Hammond, Rebecca Kurtz, and Edward B. Laverty.

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

The following publications are available by contacting LURC directly:

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

For further information, please visit the LURC website at [www.maine.gov/doc/lurc](http://www.maine.gov/doc/lurc)

## TAXATION IN THE UNORGANIZED TERRITORY PROPERTY TAX DIVISION

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

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

The Service also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors for specific townships although unorganized territory taxpayers may pay their excise taxes at a Motor Vehicle branch office\*.

*Paying your vehicle/boat excise taxes to an authorized collector in your area is very important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is attributed to your township. It is your responsibility to check the Legal Residence Code on your vehicle registration with the Legal residence code of your township. (Please see pages 42-49.)*

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

### **\*Explanation of Land Grant Designations:**

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

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

**AROOSTOOK COUNTY**

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

**AROOSTOOK COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

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

Madawaska Lake, T17 R3 WELS

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

T14 R6 WELS, T14 R8 WELS,  
T15 R6 WELS

**FRANKLIN COUNTY**

**COLLECTOR**

**TOWNSHIP\***

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

Madrid

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

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

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

Salem

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

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

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

Freeman

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

Perkins

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

Washington

**HANCOCK COUNTY**

**COLLECTOR**

**TOWNSHIP\***

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

T3 ND

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

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

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

Fletchers Landing

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

T7 SD, T9 SD, T10 SD, All Islands

**KENNEBEC COUNTY**

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

Unity Township

**LINCOLN COUNTY**

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

Hibberts Gore

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

Indian Island, Muscongus Island

**OXFORD COUNTY**

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

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

**OXFORD COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

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

Albany, Mason

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

TA R1 (Riley), TA R2 (Grafton)

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

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

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

Milton

**PENOBSCOT COUNTY**

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

Kingman

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

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

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

T1 R7 NWP (Mattamiscontis)

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

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

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

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

**PENOBSCOT COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (827-3962)  
City of Old Town  
150 Brunswick Street  
Old Town 04468

Argyle, Greenfield

Tax Collector (528-2215)  
Town of Patten  
21 Katahdin Street, PO Box 260  
Patten 04765-0260

T5 R7 WELS (Upper Shin Pond),  
T6 R7 WELS, T6 R8 WELS

Tax Collector (365-4260)  
Town of Sherman  
36 School Street, PO Box 96  
Sherman 04776-0096

T2 R6 WELS (Herseytown)

Tax Collector (738-2176)  
Town of Springfield  
PO Box 13  
Springfield 04487-0013

Prentiss

**PISCATAQUIS COUNTY**

Tax Collector (965-8639)  
Town of Brownville  
586 Main Road  
Brownville 04414

T6 R8 NWP (Williamsburg), Ebeemee,  
T6 R9 NWP (Katahdin Iron Works),  
Barnard, T7 R9 NWP, T4 R9 NWP

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

T1 R9 WELS (Ambejejus Lake), TA  
R10 WELS, T1 R10 WELS, T2 R10  
WELS, T1 R11 WELS, T2 R11 WELS  
(Rainbow), T2 R9 WELS, T3 R9 WELS  
(Mt. Katahdin), T3 R11 WELS, T4 R13  
WELS, T7 R11 WELS, T10 R15 WELS

Tax Collector (943-2202)  
Town of Milo  
6 Pleasant Street, PO Box 218  
Milo 04463-0218

Orneville

Tax Collector (997-3641)  
Town of Monson  
10 Tenney Hill Road, PO Box 308  
Monson 04464-0308

Blanchard, Elliotsville

**PISCATAQUIS COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

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

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

**SOMERSET COUNTY**

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

T2 R1 BKP WKR (Lexington)

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

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

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

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

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

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

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

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

WASHINGTON COUNTY

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

**WASHINGTON COUNTY (cont'd)**

**COLLECTOR**

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

**TOWNSHIP\***

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

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

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

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

**AROOSTOOK COUNTY\***

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

**FRANKLIN COUNTY\***

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

**HANCOCK COUNTY\***

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

**KENNEBEC COUNTY\***

|       |       |               |
|-------|-------|---------------|
| 11801 | UNITY | TOWN OF UNITY |
|-------|-------|---------------|

**LINCOLN COUNTY\***

|       |               |                 |
|-------|---------------|-----------------|
| 15801 | HIBBERTS GORE | TOWN OF PALERMO |
|-------|---------------|-----------------|

**OXFORD COUNTY\***

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

**PENOBSCOT COUNTY\***

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

**PISCATAQUIS COUNTY\***

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

**SOMERSET COUNTY\***

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

**SOMERSET COUNTY (cont)\***

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

**WASHINGTON COUNTY\***

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



**FALL**  
**T10 R12 WELS, PISCATAQUIS COUNTY**

**-PHOTO BY MARILYN TOURTELOTTE**



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

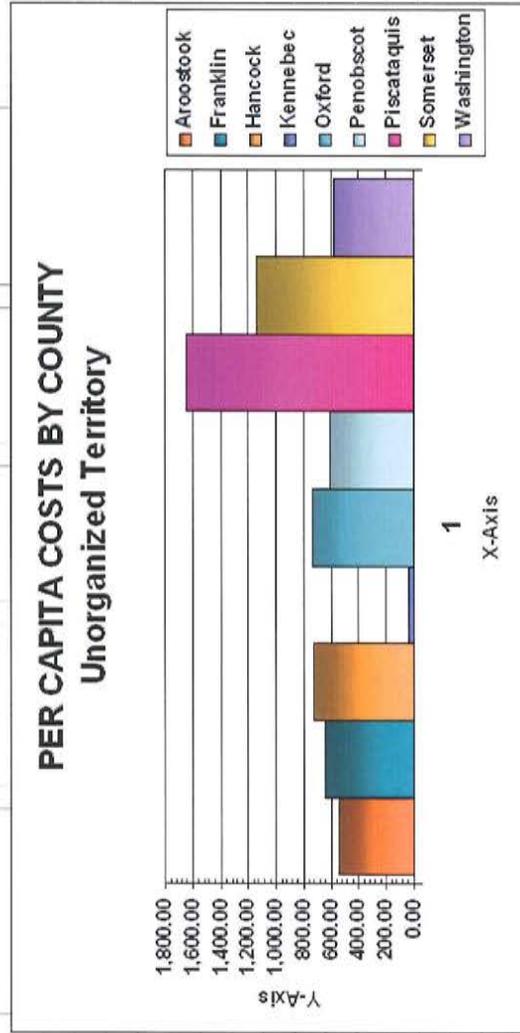
*-PHOTO BY MARILYN TOURTELOTTE*

**COUNTY  
SERVICES**

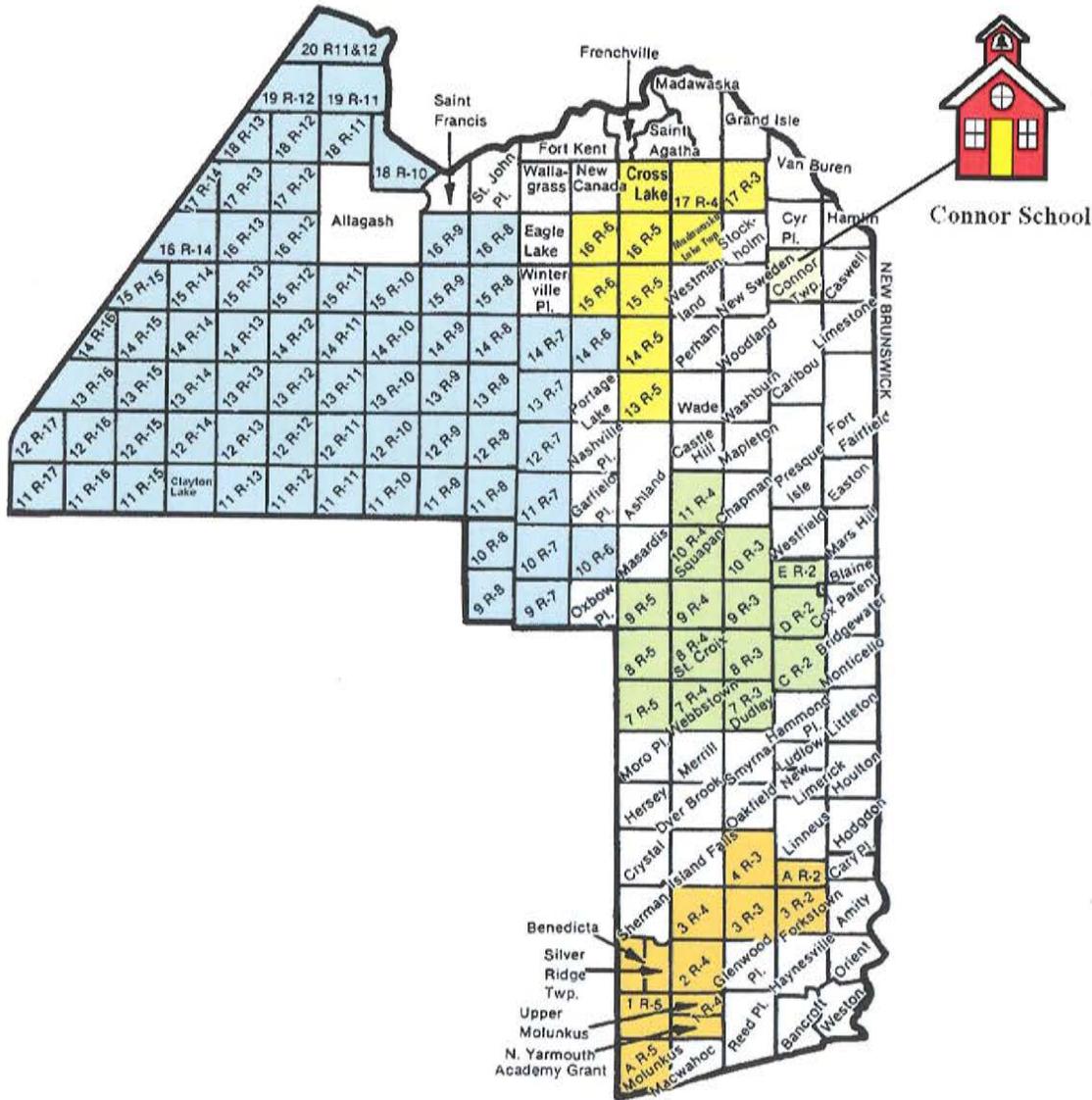


UNORGANIZED TERRITORY INFORMATION  
FISCAL YEAR 2009-2010

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



# AROOSTOOK COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

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

## AROOSTOOK COUNTY

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

### County Office

144 Sweden Street  
Suite 1  
Caribou 04736-2137  
Website: [www.aroostook.me.us](http://www.aroostook.me.us)  
Email: [doug@aroostook.me.us](mailto:doug@aroostook.me.us)

Phone: 493-3318 Fax: 493-3491

### Commissioners

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

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

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

Phone: 444-5116 Fax: 444-5520

(W) 444-5973 x 118

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

Phone: 764-4331

**County Administrator:** Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

**Sheriff:** James P. Madore

532-3471 532-7319

**Treasurer:** Wilfred J. Bell

493-3318 493-3491

#### **Registrar of Deeds:**

Louise M. Caron (North)

834-3925 834-3138

Patricia F. Brown (South)

532-1500 532-1506

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

532-1502 532-7319

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

532-1502 532-1507

**EMA Director:** Vernon Ouellette

493-4328 493-4357

**Unorganized Territory Public Works Director:**

Paul Bernier

493-3318 493-3491

**District Attorney:** Todd Roland Collins, Esq.

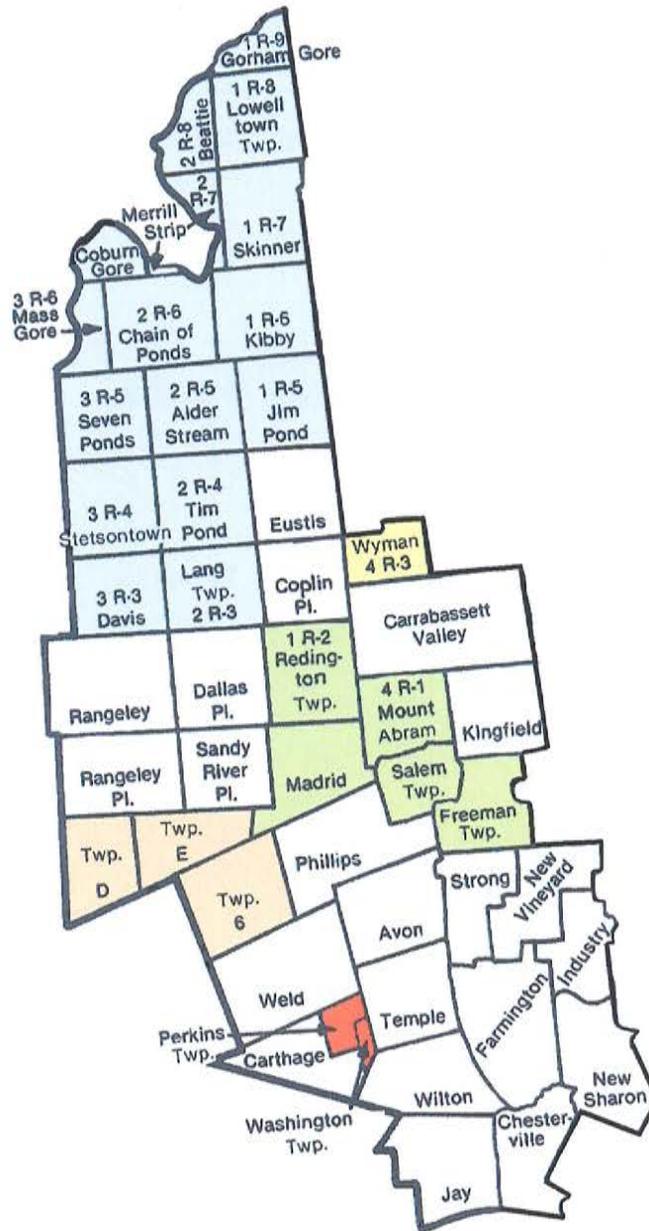
498-2557 493-3493

**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY**

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

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

# FRANKLIN COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

\*Madrid deorganization effective July, 2000, added to East Central in the 2010 census

## FRANKLIN COUNTY

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

### County Office

Franklin County Courthouse  
140 Main Street, Suite 3  
Farmington 04938  
Email: [jmagoon@franklincountyme.com](mailto:jmagoon@franklincountyme.com)  
Phone: 778-6614 Fax: 778-5899

### Commissioners

Clyde C. Barker  
*Unorganized Territories*  
PO Box 165  
Strong 04983  
Phone: 778-1376

Frederick W. Hardy  
*(District contains no  
Unorganized Territories)*  
887 Weeks Mills Road  
New Sharon 04955  
Phone: 778-4320 Fax: 778-4320

Gary T. McGrane  
*(District contains no  
Unorganized Territories)*  
310 East Dixfield Road  
Jay 04239  
Phone: 645-3382  
(W) 581-4124  
Cell: 491-0188 Fax: 581-4122

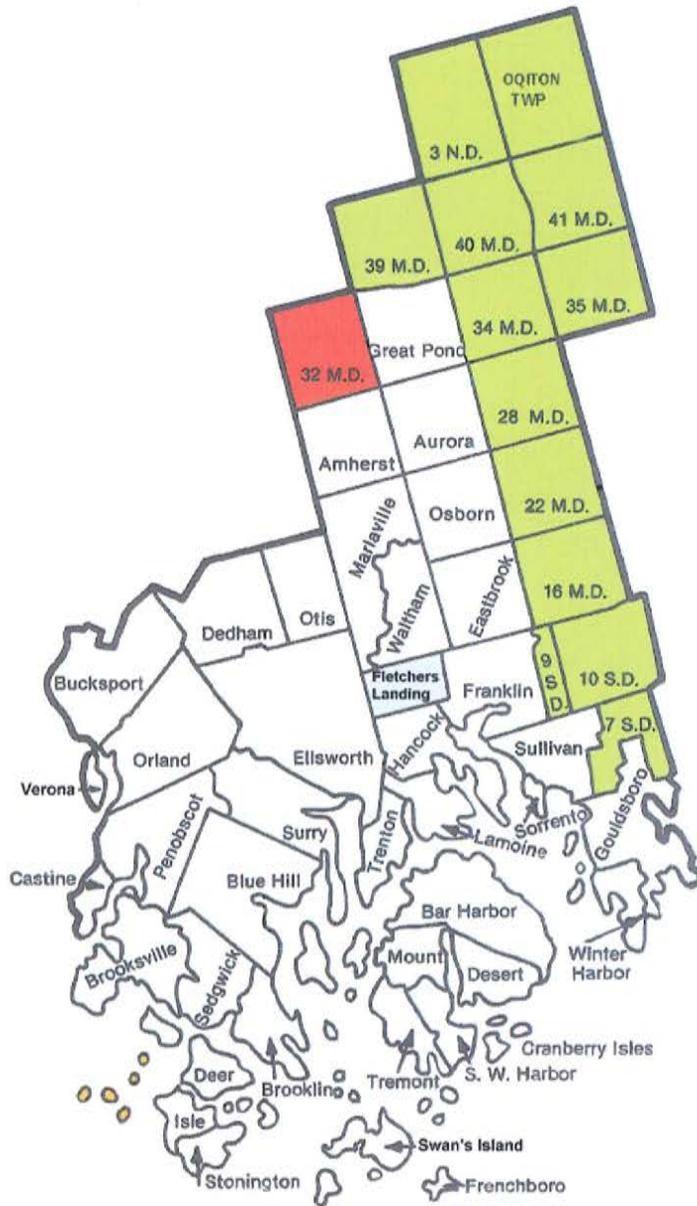
|                                                   |                 |               |
|---------------------------------------------------|-----------------|---------------|
| <b>County Clerk:</b> Julie Magoon                 | Phone: 778-6614 | Fax: 778-5899 |
| <b>Sheriff:</b> Dennis C. Pike                    | 778-2680        | 778-6485      |
| <b>Treasurer:</b> Mary K. Frank                   | 778-6614        | 778-5899      |
| <b>Registrar of Deeds:</b> Susan A. Black         | 778-5889        | 778-5899      |
| <b>Judge of Probate:</b> Richard M. Morton, Esq.  | 778-5888        | 778-5899      |
| <b>Registrar of Probate:</b> Joyce S. Morton      | 778-5888        | 778-5899      |
| <b>EMA Director:</b> Timothy A. Hardy             | 778-5892        | 778-5894      |
| <b>E 911 Addressing Officer:</b> Deb Richards     | 491-2965        |               |
| <b>District Attorney:</b> Norman R. Croteau, Esq. | 778-5890        | 779-0892      |

**UNORGANIZED TERRITORY  
FRANKLIN COUNTY**

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

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

# HANCOCK COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

## HANCOCK COUNTY

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

### County Office

50 State Street, Suite 7  
Ellsworth 04605

Website: [www.co.hancock.me.us](http://www.co.hancock.me.us)

Email: [hancock.county@co.hancock.me.us](mailto:hancock.county@co.hancock.me.us)

Phone: 667-9542 Fax: 667-1412

### Commissioners

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

Phone: 348-2247 Fax: 348-6066

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

Phone: 244-4326

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

Phone: 667-9333 Fax: 348-6066

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

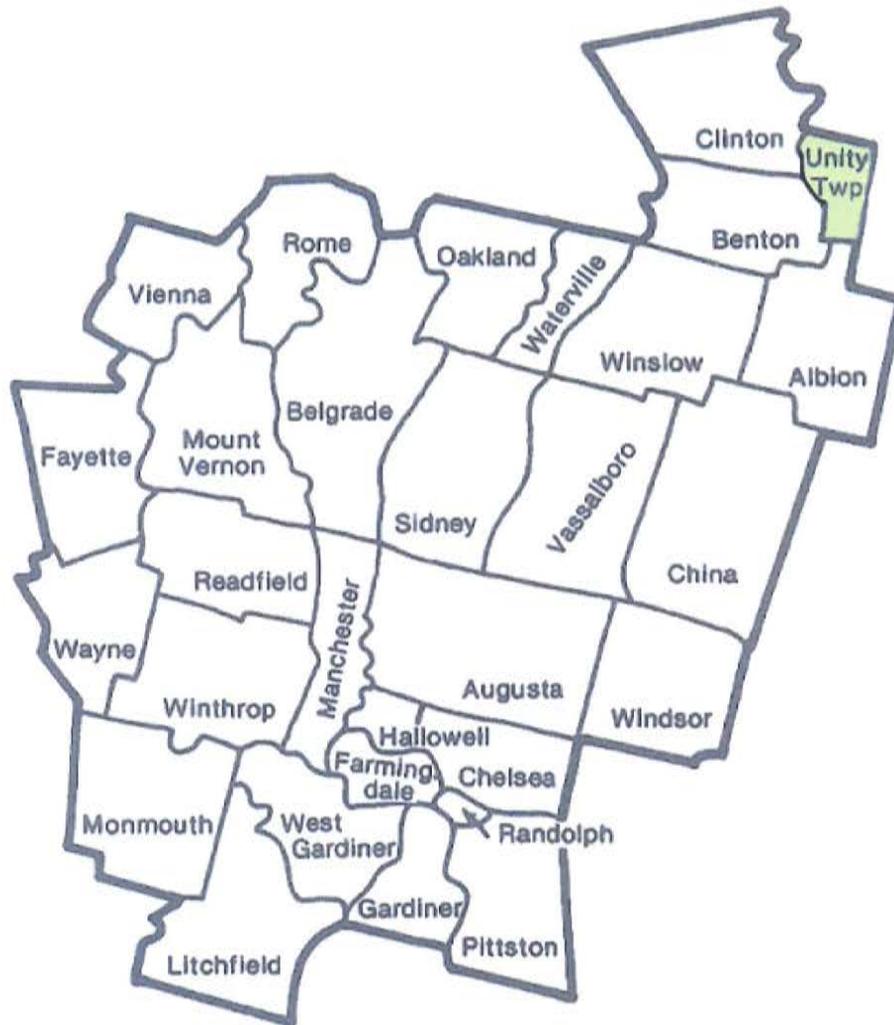
Phone: 667-9542 Fax: 667-1412  
667-7575 667-7516  
667-8272 667-1412  
667-8272 667-1414  
667-8353 667-1410  
667-8434  
667-8434  
667-8126 667-1406  
667-4621 667-0784  
667-8867 667-4865  
667-9542 x 247

**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

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

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

# KENNEBEC COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

## KENNEBEC COUNTY

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

### County Office

125 State Street  
Augusta 04330  
Phone: 622-0971 Fax: 623-4083  
Website: [www.kennebeccounty.org](http://www.kennebeccounty.org)  
Email: [bgdevlin@kennebeccounty-me.gov](mailto:bgdevlin@kennebeccounty-me.gov)

### Commissioners

George M. Jabar II  
*(District includes Unity Township)*  
6 Park Place  
Waterville 04901  
Phone: 873-0781 Fax: 873-7914  
873-5597

Beverly Daggett  
*(District contains no Unorganized Territory)*  
16 Pine Street  
Augusta 04330  
Phone: 622-9053

Nancy Rines  
*(District contains no Unorganized Territory)*  
PO Box 68  
South Gardiner 04359  
Phone: 582-1844

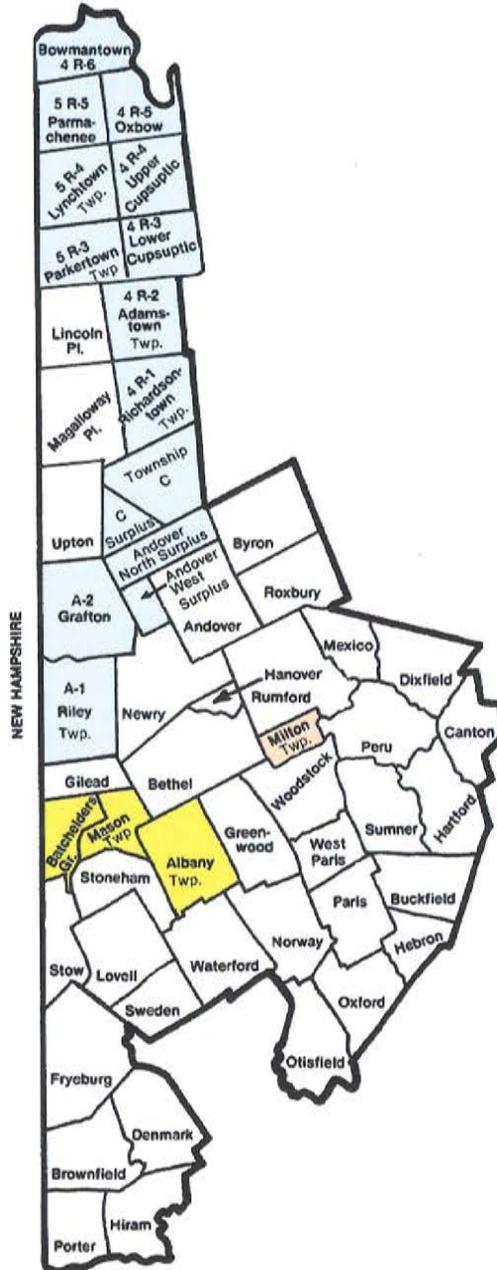
|                                                    |                 |               |
|----------------------------------------------------|-----------------|---------------|
| <b>County Administrator:</b> Robert Devlin         | Phone: 622-0971 | Fax: 623-4083 |
| <b>Assistant County Administrator: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

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

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

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

# OXFORD COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

## OXFORD COUNTY

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

### County Office

26 Western Avenue, PO Box 179  
South Paris 04281  
Website: [www.oxfordcounty.org](http://www.oxfordcounty.org)  
Email: [scole@oxfordcounty.org](mailto:scole@oxfordcounty.org)

Phone: 743-6359 Fax: 743-1545

### Commissioners

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

Phone: 369-0354

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

Phone: 539-2325 Fax: 539-2325

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

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

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

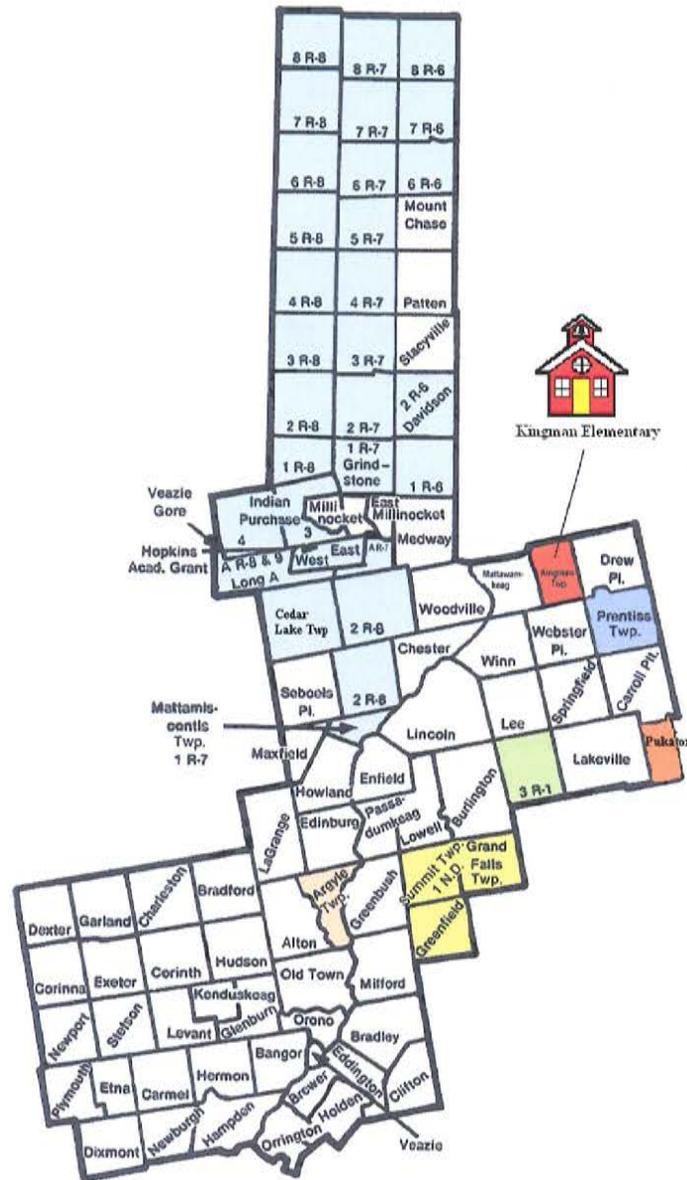
Phone: 743-6359 Fax: 743-1545  
743-6359 743-1545  
743-9554 743-1510  
743-6350 743-1545  
743-6211 743-2656  
935-2565 935-4183  
743-4297 743-4255  
743-6671 743-4255  
743-6336 743-7346  
743-8282 743-1511

**UNORGANIZED TERRITORY  
OXFORD COUNTY**

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

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

# PENOBSCOT COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

\*Prentiss deorganized June, 1990

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

\*\*\*Pukaton (FKA Whitney Twp, T5 R1 NBPP renamed in 1996)

## PENOBSCOT COUNTY

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

### County Office

97 Hammond Street  
Bangor 04401-4998  
Email: [bcollins@penobscot-county.net](mailto:bcollins@penobscot-county.net)

Phone: 942-8535 Fax: 945-6027

### Commissioners-

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

Phone: 942-0076 Fax: 945-6027

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

Phone: 884-8383 Fax: 884-7086

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

Phone: 746-5371 Fax: 945-6027

|                                                     |                 |               |
|-----------------------------------------------------|-----------------|---------------|
| <b>County Administrator:</b> Bill Collins           | Phone: 942-8535 | Fax: 945-6027 |
| <b>Sheriff:</b> Glenn C. Ross                       | 947-4585        | 945-4761      |
| <b>Treasurer:</b> Daniel J. Tremble                 | 942-8535        | 945-6027      |
| <b>Registrar of Deeds:</b> Susan F. Bulay           | 942-8797        | 945-4920      |
| <b>Judge of Probate:</b> Allan Woodcock, Jr., Esq.  | 942-8769        | 941-8499      |
| <b>Registrar of Probate:</b> Susan M. Almy          | 942-8769        | 941-8499      |
| <b>EMA Director:</b> Calvin (Tom) Robertson         | 945-4750        | 942-8941      |
| <b>Director, Unorganized Territory</b>              |                 |               |
| <b>Administration:</b> Barbara Veilleux             | 942-8566        | 945-4933      |
| <b>Road Agent:</b> George Buswell                   | 942-8566        | 945-4933      |
| <b>District Attorney:</b> R. Christopher Almy, Esq. | 942-8552        | 945-4748      |

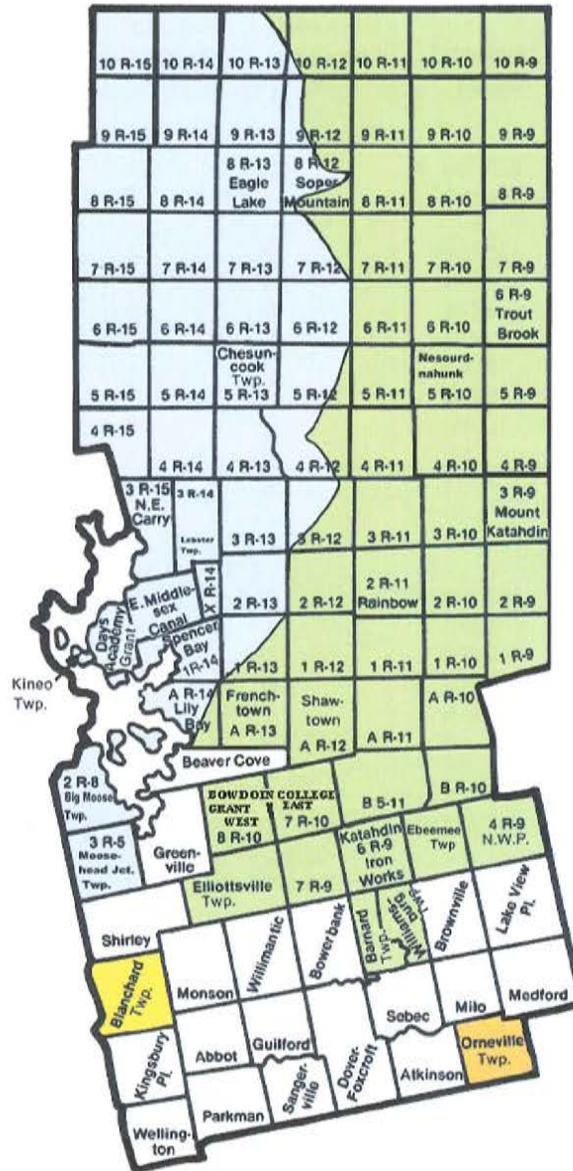
UNORGANIZED TERRITORY  
PENOBSCOT COUNTY

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

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

# PISCATAQUIS COUNTY UNORGANIZED TERRITORY

## 2010 RESIDENT POPULATION CENSUS



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

\*Blanchard deorganized in 1985

## PISCATAQUIS COUNTY

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

### County Office

159 East Main Street  
Dover-Foxcroft 04426  
Email: [countymanager@piscataquis.us](mailto:countymanager@piscataquis.us)

Phone: 564-2161 Fax: 564-3022

### Commissioners

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

Phone: 564-3186  
(W) 564-4342

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

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

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

Cell: 280-0291 Fax: 564-3022

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

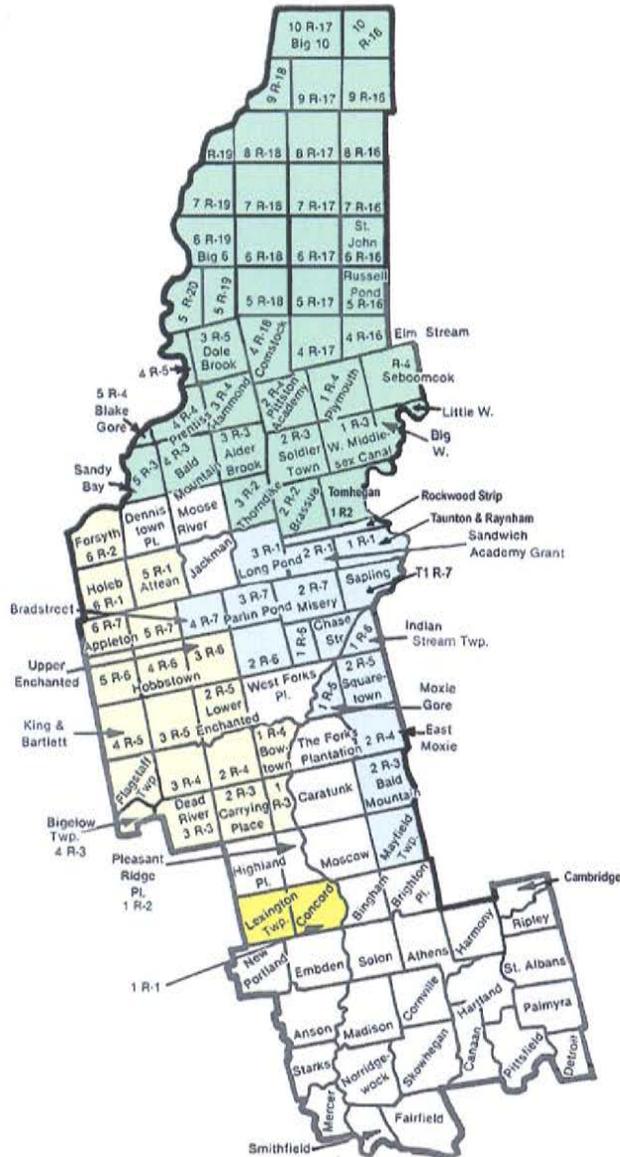
Phone: 564-2161 Fax: 564-3022  
564-3304 564-2315  
564-2161 564-3022  
564-2411 564-7708  
564-2431 564-2431  
564-2431 564-2431  
564-8660 564-7475  
564-2161 564-3022  
564-2181 564-6503

**UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY**

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

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

# SOMERSET COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



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

# SOMERSET COUNTY

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

## County Office

41 Court Street  
Skowhegan 04976  
Website: [www.somersetcounty-me.org](http://www.somersetcounty-me.org)  
Email: [somerset@somersetcounty-me.org](mailto:somerset@somersetcounty-me.org)  
Phone: 474-9861 Fax: 474-7405

## Commissioners

Robert Dunphy  
*(District includes all of the  
Unorganized Territory)*  
PO Box 70  
North Anson 04958  
Phone: 635-2593 Fax: 474-7405

Lynda N. Quinn  
*(District contains no Unorganized Territory)*  
PO Box 36  
Skowhegan 04976  
Phone: 474-3039 Fax: 474-7405

Gerald York  
*(District contains no Unorganized Territory)*  
5 Silver Street  
Fairfield 04937  
Phone: 649-7258 Fax: 474-7405

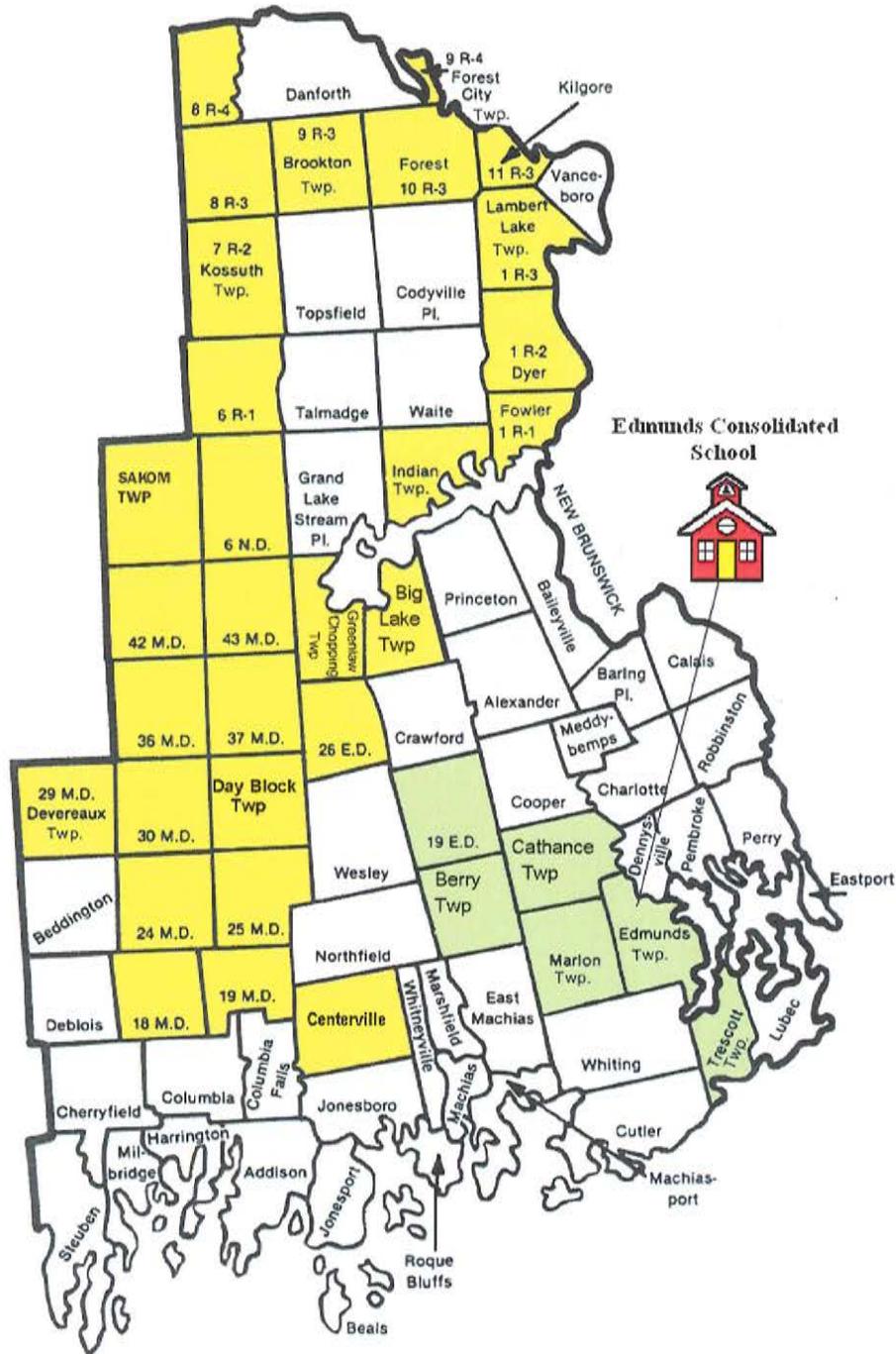
|                                                |                 |               |
|------------------------------------------------|-----------------|---------------|
| <b>County Administrator:</b> Larry Post        | Phone: 474-9861 | Fax: 474-7405 |
| <b>Deputy County Administrator:</b> Lori Costa | Phone: 474-9861 | Fax: 474-7405 |
| <b>Sheriff:</b> Barry A. DeLong                | 474-9591        | 858-4705      |
| <b>Treasurer:</b> Tracey H. Rotondi            | 474-5776        | 858-4707      |
| <b>Registrar of Deeds:</b> Diane M. Godin      | 474-3421        | 474-2793      |
| <b>Judge of Probate:</b> John Alsop, Esq.      | 474-3322        |               |
| <b>Registrar of Probate:</b> Victoria Hatch    | 474-3322        |               |
| <b>EMA Director:</b> Michael Smith             | 474-6788        | 474-0879      |
| <b>District Attorney:</b> Evert Fowle, Esq.    | 474-2423        | 474-7407      |
| <b>Unorganized Territory:</b> Dave Spencer     | 858-9589        | 858-4707      |

**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

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

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

# WASHINGTON COUNTY UNORGANIZED TERRITORY 2010 RESIDENT POPULATION CENSUS



| U.S. Census Bureau Information | Washington County Unorganized Territory |       |       |            |      |             |      |              |      |                  |      |            |      |          |       |
|--------------------------------|-----------------------------------------|-------|-------|------------|------|-------------|------|--------------|------|------------------|------|------------|------|----------|-------|
|                                | Population                              |       |       | Children   |      |             |      | Adult        |      |                  |      | Homes      |      |          |       |
|                                | 1990                                    | 2000  | 2010  | 0 to 4 yrs |      | 5 to 14 yrs |      | 15 to 17 yrs |      | 18 yrs and older |      | Year Round |      | Seasonal |       |
|                                |                                         |       | 2000  | 2010       | 2000 | 2010        | 2000 | 2010         | 2000 | 2010             | 2000 | 2010       | 2000 | 2010     |       |
| Washington:                    |                                         |       |       |            |      |             |      |              |      |                  |      |            |      |          |       |
| East Central*                  | 661                                     | 768   | 728   | 41         | 39   | 113         | 73   | 36           | 33   | 578              | 583  | 367        | 321  | 242      | 247   |
| North**                        | 496                                     | 547   | 499   | 27         | 23   | 70          | 47   | 25           | 28   | 425              | 401  | 268        | 223  | 776      | 811   |
| Centerville***                 | 30                                      | 26    | N/A   | 3          | N/A  | 3           | N/A  | 0            | N/A  | 20               | N/A  | 19         | N/A  | 5        | N/A   |
|                                | 1,157                                   | 1,341 | 1,227 | 71         | 62   | 186         | 120  | 61           | 61   | 1,023            | 984  | 654        | 544  | 1,023    | 1,058 |

\*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central

\*\*Big Lake Township (FKA Township 21) deorganized in April, 1983 and population added to North

\*\*\*Centerville deorganized July 1, 2004 and population added to North

## WASHINGTON COUNTY

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

### County Office

85 Court Street, PO Box 297  
Machias 04654  
Phone: 255-3127 Fax: 255-3313  
Website: [www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)  
Email: [manager@washingtoncountymaine.com](mailto:manager@washingtoncountymaine.com)

### Commissioners

John B. Crowley, Sr.  
*(District includes Centerville Township)*  
491 Basin Road  
Addison 04606  
Phone: 497-2178 Fax: 255-3313

Christopher M. Gardner  
*(District includes East Central  
Washington County)*  
220 King Street  
Edmunds Township 04628  
Phone: 853-0944 Fax: 853-9584

Kevin L. Shorey  
*(District includes North  
Washington County)*  
1384 River Road  
Calais 04619  
Phone: 853-2488 Fax: 853-4406

|                                                                                       |                 |               |
|---------------------------------------------------------------------------------------|-----------------|---------------|
| <b>County Manager:</b> Betsy Fitzgerald                                               | Phone: 255-3127 | Fax: 255-3313 |
| <b>Sheriff:</b> Donald G. Smith                                                       | 255-4422        | 255-3641      |
| <b>Treasurer:</b> Jill C. Holmes                                                      | 255-8354        | 255-6427      |
| <b>Registrar of Deeds:</b> Sharon D. Strout                                           | 255-6512        | 255-3838      |
| <b>Judge of Probate:</b> Lyman L. Holmes, Esq.                                        | 255-3800        | 255-3999      |
| <b>Registrar of Probate:</b> Carlene M. Holmes                                        | 255-6591        | 255-3999      |
| <b>EMA Director:</b> Michael Hinerman                                                 | 255-3931        | 255-8636      |
| <b>District Attorney:</b> Carletta M. Bassano, Esq.                                   | 255-4425        | 255-6423      |
| <b>Unorganized Territory Supervisor:</b> Dean Preston                                 | 255-8919        | 255-3572      |
| Email: <a href="mailto:ut@washingtoncountymaine.com">ut@washingtoncountymaine.com</a> |                 |               |
| <b>Animal Control Officer/<br/>&amp; Shellfish Warden:</b> Evan Ackley                | 271-7242        | 255-3572      |
| <b>Sunrise Economic Council,<br/>TIF Administrator:</b> Diane Smith-Halkett           | 255-0983 x 11   | 255-4987      |
| Email: <a href="mailto:tifadmin@sunrisecounty.org">tifadmin@sunrisecounty.org</a>     |                 |               |

**UNORGANIZED TERRITORY  
WASHINGTON COUNTY**

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

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

# AUDIT REPORT



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

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





*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

March 25, 2011

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

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

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

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

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
[www.thrsmith.com](http://www.thrsmith.com)

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2011 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

*RHR Smith & Company*

Certified Public Accountants

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

**(UNAUDITED)**

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

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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

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

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

### **Fund Financial Statements**

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

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

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

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

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

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

#### **Notes to the Financial Statements**

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

#### **Required Supplementary Information**

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

#### **Other Supplementary Information**

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

#### **Government-Wide Financial Analysis**

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

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

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

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

**Financial Analysis of the Fund's Fund Statements**

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

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

|                                    | <u>2010</u>         | <u>2009</u>         |
|------------------------------------|---------------------|---------------------|
| <b>Revenues</b>                    |                     |                     |
| Taxes                              | \$ 27,354,109       | \$ 20,810,771       |
| Intergovernmental                  | 564,259             | 561,803             |
| Charges for services               | 185,394             | 224,089             |
| Miscellaneous                      | 383,629             | 301,599             |
| Total Revenues                     | <u>28,487,391</u>   | <u>21,898,262</u>   |
| <b>Expenses</b>                    |                     |                     |
| Education                          | 11,464,052          | 11,913,369          |
| County reimbursements for services | 6,011,777           | 5,655,611           |
| Departmental                       | 1,411,575           | 1,437,887           |
| County tax                         | 4,578,981           | 5,066,924           |
| Tax increment financing            | 1,204,744           | -                   |
| Depreciation                       | 191,461             | 191,461             |
| Total Expenses                     | <u>24,862,590</u>   | <u>24,265,152</u>   |
| Change in Net Assets               | 3,624,801           | (2,366,890)         |
| Net Assets - July 1                | <u>3,085,523</u>    | <u>5,452,413</u>    |
| Net Assets - June 30               | <u>\$ 6,710,324</u> | <u>\$ 3,085,523</u> |

**Revenues and Expenses**

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

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

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

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

#### Budgetary Highlights

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

The general fund actual revenues were more than the budget by \$881,707. This was a result of property taxes collected more than budgeted.

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

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

#### Capital Assets and Debt Administration

##### Capital Assets

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

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

|                           | 2010         | 2009         |
|---------------------------|--------------|--------------|
| Land                      | \$ 26,125    | \$ 26,125    |
| Building and improvements | 1,628,049    | 1,654,486    |
| Vehicles and equipment    | 546,565      | 509,351      |
| Total                     | \$ 2,200,739 | \$ 2,188,962 |

**Debt**

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

**Economic Factors and Next Year's Budgets and Rates**

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

**Requests for Information**

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

STATEMENT A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF NET ASSETS  
JUNE 30, 2010

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

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

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010

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

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

STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2010

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

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

STATEMENT D

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

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

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

STATEMENT E

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

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

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

STATEMENT F

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

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

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

STATEMENT G

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

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

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Reporting Entity***

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

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

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

***Government-Wide and Fund Financial Statements***

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

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

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

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

The following fund types are used by the Fund:

1. Governmental Funds:

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

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Fiduciary Funds:

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

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

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

**Basis of Accounting**

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

1. Accrual

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

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

**Budget**

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

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

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the Unorganized Territory. The taxpayer's bill is based on three components - the cost of State services spread across the unorganized territory, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve de-appropriations to the various departments during the year.
3. Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized. Any unexpended fund balance remaining in the fund at the end of the year, not including amounts set aside in capital reserves, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the year.

**Deposits and Investments**

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

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

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

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

**Allowance for Uncollectible Accounts**

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Capital Assets**

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

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

Estimated useful lives are as follows:

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

**Net Assets**

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

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Tax liens are recorded against real property between February 21 and March 15 of the year following the date of assessment if any part of the tax, interest and associated costs assessed remain unpaid. The UT property tax liens foreclose on March 30 of the year following the recording of any such liens if any of the tax, interest and associated costs remain unpaid.

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following summarizes the 2010 levy:

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

**Program Revenues**

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Encumbrance Accounting**

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

**Use of Estimates**

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

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 3 – CAPITAL ASSETS

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

NOTE 4 – PENSION PLAN

**Plan Description**

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

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

Contributions from members and employers and earnings from investments fund retirement benefits. Employer contributions and investment earnings fund disability and death benefits. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by biennial actuarial valuations.

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 4 – PENSION PLAN (CONTINUED)

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

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

**Participating Local Districts Plan Specifics**

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

**Special Funding Situation – Teachers Defined Benefit Plan**

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

**Funding Policy**

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 4 – PENSION PLAN (CONTINUED)

Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfunded liability of the State and teacher plan over a closed period that cannot be longer than 31 years from July 1, 1997 but may be, and at certain times has been, shorter than that period.

The State of Maine is required to remit 20% of its General Fund unappropriated surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for State employees and teachers.

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

The actuarially determined contribution rates in effect for 2010 for participating entities are as follows:

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

**Annual Pension Cost and Net Pension Obligation**

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

**NOTE 5 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

The UT is aware of the existence of several landfills which have all been closed as of June 30, 2010. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be affected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

**NOTE 6 – COUNTY TAX**

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

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

**NOTE 7 – OTHER EMPLOYEE BENEFITS**

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

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Municipal Association, Maine Teachers Association and employees of counties and municipalities and their instrumentalities. The State pays 100% of post retirement health insurance premiums for state employee retirees who were first employed on or before July 1, 1991. A pro

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 7 – OTHER EMPLOYEE BENEFITS (CONTINUED)

rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Coverage depends upon terms and conditions contained in collective bargaining agreements with the State Health Commission. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. Retirees must pay for Medicare part B coverage to be eligible to participate in the State-funded Companion Plan. Coverage for retirees ineligible for Medicare includes basic hospitalization; supplemental major medical and prescription drugs; and costs for treatment of mental health, alcoholism and substance abuse.

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

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

STATE EMPLOYEES PLAN

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 7 – OTHER EMPLOYEE BENEFITS (CONTINUED)

TEACHERS PLAN

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

**B. Post retirement Life Insurance Benefits**

In addition to providing pension and health care benefits and in accordance with statutory authority, the State of Maine, through the Maine Public Employees Retirement System, provides Basic group life insurance benefits, during retirement, to retirees who participated in the group life insurance plan prior to retirement for a minimum of 10 years. The 10 year participation requirement does not apply to recipients of disability retirement benefits.

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

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

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

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 8 – RISK MANAGEMENT

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

NOTE 9 – FEDERAL AWARDS

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

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

NOTE 10 - CONTINGENT LIABILITIES

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

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010

NOTE 11 – SUBSEQUENT EVENTS

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

### Required Supplementary Information

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

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

SCHEDULE 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

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

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

### Other Supplementary Information

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

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

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS – GENERAL FUND  
JUNE 30, 2010

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

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

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

|                                          | 2010              |                   | Variance<br>Positive<br>(Negative) | 2009              |
|------------------------------------------|-------------------|-------------------|------------------------------------|-------------------|
|                                          | Budget            | Actual            |                                    | Actual            |
| <b>Revenues:</b>                         |                   |                   |                                    |                   |
| <b>Taxes:</b>                            |                   |                   |                                    |                   |
| Property taxes                           | \$ 26,655,684     | \$ 27,136,899     | \$ 481,215                         | \$ 21,047,771     |
| Change in deferred property taxes        | -                 | 217,210           | 217,210                            | (237,000)         |
| Total taxes                              | <u>26,655,684</u> | <u>27,354,109</u> | <u>698,425</u>                     | <u>20,810,771</u> |
| <b>Intergovernmental:</b>                |                   |                   |                                    |                   |
| On-behalf payments - teachers retirement | 200,000           | 218,507           | 18,507                             | 192,473           |
| Homestead reimbursement                  | 100,000           | 138,785           | 38,785                             | 108,232           |
| State Revenue Sharing                    | 265,000           | 206,967           | (58,033)                           | 261,058           |
| Total intergovernmental                  | <u>565,000</u>    | <u>564,259</u>    | <u>(741)</u>                       | <u>561,603</u>    |
| <b>Charges for services:</b>             |                   |                   |                                    |                   |
| Educational tuition/transportation       | 250,000           | 185,394           | (64,606)                           | 224,089           |
| Total charges for services               | <u>250,000</u>    | <u>185,394</u>    | <u>(64,606)</u>                    | <u>224,089</u>    |
| <b>Other:</b>                            |                   |                   |                                    |                   |
| Miscellaneous                            | 55,000            | 321,826           | 266,826                            | 220,989           |
| Education - trust                        | 80,000            | 61,803            | (18,197)                           | 60,610            |
| Total other                              | <u>135,000</u>    | <u>383,629</u>    | <u>248,629</u>                     | <u>301,599</u>    |
| Total revenues                           | <u>27,605,684</u> | <u>28,487,391</u> | <u>881,707</u>                     | <u>21,898,262</u> |
| <b>Expenditures:</b>                     |                   |                   |                                    |                   |
| <b>Education:</b>                        |                   |                   |                                    |                   |
| General operations                       | 8,991,741         | 7,617,530         | 1,374,211                          | 8,005,699         |
| Salaries and benefits                    | 2,867,901         | 2,236,005         | 631,896                            | 2,451,582         |
| Professional services                    | 1,013,347         | 997,130           | 16,217                             | 962,176           |
| Travel expenses                          | 49,701            | 38,735            | 10,966                             | 39,264            |
| Vehicle operation                        | 178,044           | 129,422           | 48,622                             | 147,050           |
| Utility services                         | 56,134            | 54,922            | 1,212                              | 65,618            |
| Rents                                    | 2,741             | 2,711             | 30                                 | 1,812             |
| Repairs                                  | 63,333            | 19,377            | 43,956                             | 45,618            |
| Insurance                                | 21,689            | 20,495            | 1,194                              | 24,719            |
| Fuel                                     | 82,477            | 37,073            | 45,404                             | 92,148            |
| Supplies                                 | 140,685           | 40,416            | 100,267                            | 69,714            |
| Transportation                           | 147,152           | 143,238           | 3,914                              | -                 |
| Capital improvements - general           | 142,000           | 107,810           | 34,190                             | -                 |
| Other                                    | 100,317           | 19,186            | 81,131                             | 7,989             |
| Total education                          | <u>13,857,262</u> | <u>11,464,052</u> | <u>2,393,210</u>                   | <u>11,913,369</u> |

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

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

|                                                           | 2010              |                     | Variance<br>Positive<br>(Negative) | 2009               |
|-----------------------------------------------------------|-------------------|---------------------|------------------------------------|--------------------|
|                                                           | Budget            | Actual              |                                    | Actual             |
| Expenditures, continued:                                  |                   |                     |                                    |                    |
| County reimbursements for services:                       |                   |                     |                                    |                    |
| Aroostook                                                 | 885,417           | 885,417             | -                                  | 822,636            |
| Franklin                                                  | 564,825           | 564,825             | -                                  | 653,984            |
| Hancock                                                   | 154,505           | 154,505             | -                                  | 164,925            |
| Kennebec                                                  | 872               | 872                 | -                                  | 881                |
| Oxford                                                    | 480,525           | 480,525             | -                                  | 459,128            |
| Penobscot                                                 | 885,380           | 885,380             | -                                  | 857,695            |
| Piscataquis                                               | 1,389,350         | 1,389,350           | -                                  | 1,145,517          |
| Somerset                                                  | 888,306           | 888,306             | -                                  | 864,474            |
| Washington                                                | 762,597           | 762,597             | -                                  | 686,371            |
| Total County reimbursements for services                  | <u>6,011,777</u>  | <u>6,011,777</u>    | <u>-</u>                           | <u>5,655,611</u>   |
| Departmental:                                             |                   |                     |                                    |                    |
| Fiscal Administrator                                      | 194,011           | 180,598             | 33,413                             | 177,441            |
| Assessments                                               | 824,349           | 820,623             | 3,726                              | 795,153            |
| Forest fire service                                       | 160,000           | 87,160              | 72,840                             | 37,228             |
| General assistance                                        | 59,000            | 46,417              | 12,583                             | 48,570             |
| Passamaquoddy                                             | 12,700            | 12,038              | 662                                | 8,423              |
| Land Use Regulation Commission                            | 487,977           | 487,977             | -                                  | 372,074            |
| Total departmental                                        | <u>1,738,037</u>  | <u>1,614,813</u>    | <u>123,224</u>                     | <u>1,437,887</u>   |
| Unclassified:                                             |                   |                     |                                    |                    |
| County tax                                                | 4,578,991         | 4,578,991           | -                                  | 5,068,824          |
| Tax Incremental Financing                                 | 1,204,744         | 1,204,744           | -                                  | -                  |
| Overlay                                                   | 214,883           | -                   | 214,883                            | -                  |
| Total unclassified                                        | <u>5,998,608</u>  | <u>5,783,725</u>    | <u>214,883</u>                     | <u>5,068,824</u>   |
| Total expenditures                                        | <u>27,605,684</u> | <u>24,874,367</u>   | <u>2,731,317</u>                   | <u>24,073,691</u>  |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u>          | <u>3,613,024</u>    | <u>3,613,024</u>                   | <u>(2,175,429)</u> |
| Other financing sources (uses):                           |                   |                     |                                    |                    |
| Budgeted use of surplus-cost component                    | <u>-</u>          | <u>-</u>            | <u>-</u>                           | <u>-</u>           |
| Total other financing sources (uses)                      | <u>-</u>          | <u>-</u>            | <u>-</u>                           | <u>-</u>           |
| Net change in fund balance                                | <u>-</u>          | <u>3,613,024</u>    | <u>3,613,024</u>                   | <u>(2,175,429)</u> |
| Fund balance, July 1, 2009                                | <u>-</u>          | <u>896,561</u>      | <u>-</u>                           | <u>3,071,990</u>   |
| Fund balance, June 30, 2010                               | <u>-</u>          | <u>\$ 4,509,585</u> | <u>-</u>                           | <u>\$ 896,561</u>  |

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



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

March 25, 2011

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

We have audited the financial statements of the governmental and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, as of and for the year ended June 30, 2010, and have issued our report thereon dated March 25, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

#### Compliance and Other Matters

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

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

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

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

*RHR Smith & Company*

Certified Public Accountants

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND  
SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2010

**FINDINGS - FINANCIAL STATEMENT AUDIT – CURRENT**

**CONTROL DEFICIENCIES**

2010-1

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



**TWIN MOOSE CALVES  
T2 R12 WELS, PISCATAQUIS COUNTY**

*-PHOTO BY MARILYN TOURTELOTTE*

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Maine Department of Audit  
Unorganized Territory Division  
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