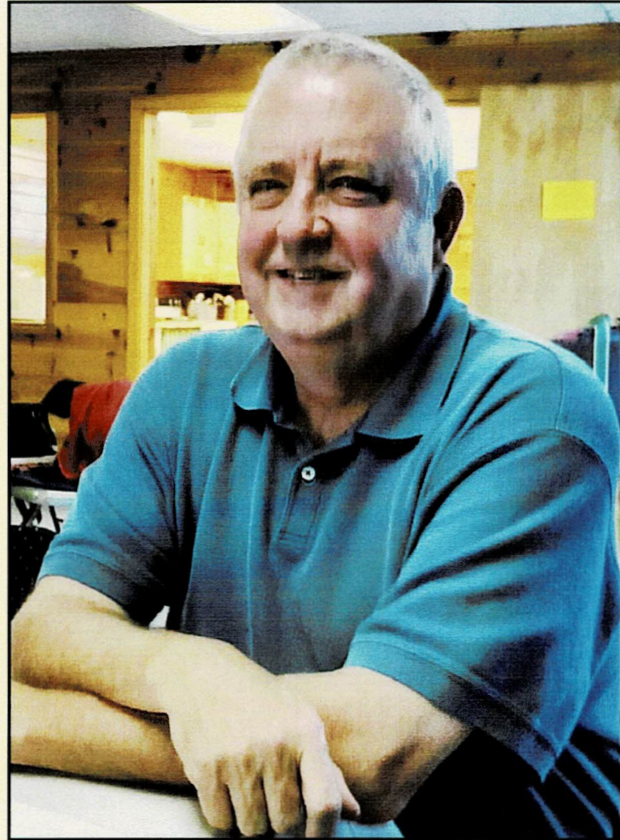


Town of Machiasport Annual Report

Fiscal year 2018-2019



Honoring Bob Mercer

After a career of leading IT (computer) departments in retail and technology companies, Bob and his wife, Kathy, moved full time to Machiasport in 2011. They currently live on Indian Cove property which has been in Bob's family since 1832. Bob served as chair of the Ordinance Committee for five years and currently serves as treasurer for the Bucks Harbor Hillside Cemetery, Machiasport Historical Society, Jacksonville United Methodist Church and the Town of Jonesboro.

Bob obviously has a soft-spot in his heart for Machiasport. He never fails to step-up when he can help the town in any way. He has researched purchases for the town, gave hundreds of hours to researching a Shoreland Zoning Ordinance, installed fixtures, created demonstrations, picked up trash and offered his talents in negotiation. Bob and Kathy arrive at every town function with a smile and warm greeting for all they encounter. We appreciate Bob and Kathy for all their efforts and insights. They bring a lot of talent to the community and are true examples of community pride.

If you haven't met Bob and Kathy yet, you will know Bob by his picture. Step-up and introduce yourself, you won't be sorry.

ANNUAL REPORT
from the
MUNICIPAL OFFICERS
of the Town of
MACHIASPORT, MAINE
for the Fiscal Year

2018-2019

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IN MEMORIAM

To those who have gone before us,
who we were privileged to have known,
and who have contributed
their individuality to our town.
They will be greatly missed by those who knew and loved them.

Berry, Marjorie Marie
Crosby, Charles Malcolm
Guptill, Maurice V., III
Huntley, Marion Lisa
McMahon, Christopher
Phillips, Betty Jane
Quimby, Cora
Ross, Estelle Ann
Wilkinson, Jay Everett
Wood, Allen Leroy
Wood, Bert Clifton, Jr.
Wright, Jon Edward

TOWN OFFICERS

SELECTMEN AND ASSESSORS

Brian Smith (20)

Jeffrey Davis (21)

Vacant (22)

TOWN CLERK, DEPUTY TAX COLLECTOR, TREASURER,
AND REGISTRAR OF VOTERS
Marcia Hayward

DEPUTY CLERK, TAX COLLECTOR, DEPUTY TREASURER,
AND DEPUTY REGISTRAR OF VOTERS
Susan Tilney

FIRE CHIEF AND FIRE WARDEN
David Nielsen

ASSISTANT FIRE CHIEFS

Michael Hinerman

Danny Sprague

MACHIASPORT SCHOOL BOARD MEMBERS

Dawn Link (20)

Rose Williams (19)

Kirby Murphy (21)

CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR
James Bradley

SHELLFISH WARDEN
Jonathan Rolfe

ANIMAL CONTROL
Officer of the Unorganized Territories

HARBOR MASTER
Wade Day

ROAD COMMISSIONER
Peter Sprague

HEALTH OFFICER
Donna Allen

BOARDS AND COMMITTEES

SHELLFISH CONSERVATION COMMITTEE

Robert Boynton
Zach Wood

Whitney Stevens
David Cale

PLANNING BOARD

Michael Hinerman, Chair

Jeff Huntley, Vice Chair
Robert Arseneau

Karl Kurz

BOARD OF APPEALS

Betsy Fitzgerald, Chair
Michael Murphy, II

Susan West

Hugh Taylor
Deborah Nielsen

DATES TO REMEMBER

January 1	DOG LICENSES ARE DUE: Each owner/keeper of a dog at the age of 6 months or more, on or before January 1 of each year, shall obtain a license: (a) from the Clerk of the Municipality where the dog is kept. §3922 Issuance of License [2001, c. 422, §6 (AMD)].
January 31	\$25.00 LATE FEE ON ALL DOG LICENSES: An owner/keeper required to license a dog under §3922, Subsection 1 or §3923-C Subsection 1 and applying for a license for that dog after January 31 st shall pay to the Municipal Clerk, dog agent, or dog recorder a late fee of \$25.00 in addition to the annual license fee paid in accordance with Subsection 1 or 2 and §3923-C Subsection 1.
April 1	TAXPAYERS MUST BRING INTO THE ASSESSOR(S) A LIST OF NEW OR CHANGED PERSONAL AND REAL ESTATE PROPERTY.
June 24	ANNUAL TOWN MEETING @ 6:00 PM @ Fort O'Brien School.
June 30	TOWN BOOKS CLOSE.
August 6, 2019	TOWN ELECTION FOR SELECTMAN & SCHOOL BOARD. All day - Town Office.
August 2019	LIEN DATE FOR 2018 REAL ESTATE TAXES.
February 2020	PROJECTED FORECLOSURE DATE FOR 2017 REAL ESTATE TAXES.
September 2019	2019 TAX COMMITMENT AND TAXES MAILED OUT.
December 1	TAXES DUE ON OR BEFORE DECEMBER 1, 2019.
December 2	INTEREST ON TAXES DUE BEGINS TO ACCRUE.
December 2019	REMEMBER OUR TREE LIGHTING CEREMONY & ASK HOW YOU CAN HELP.
April 22, 2020	50th ANNIVERSARY OF EARTH DAY: Stay abreast of opportunities to beautify your community.

SELECTMEN'S REPORT

Dear Townspeople,

Thank you all for your support and encouragement, without which our jobs would be much more difficult.

We have had an interesting year to say the least. Our administrative staff is doing a great job and we are thankful for their efforts.

Jeff Henderson has resigned for personal reasons. We wish him the best and thank him for serving on the Select Board.

In the warrant, please consider carefully the article concerning town reassessment.

Thank you again for everyone who has come forward with ideas to help our town grow and prosper.

Sincerely,

Your Select Board,

Jeff Davis
Brian Smith

TOWN CLERK'S REPORT

RECORDINGS

Births
10

Marriages
11

Deaths
12

LICENSES

	2018	2019
ATVs	33	48
Boats	150	162
Dogs	27	35
Hunting/Fishing Licenses	55	63
Snowmobiles	13	12

CLAM LICENSES

Resident Commercial/Resident Over 60	54	49
Non-Resident Commercial	6	6
Resident Student	1	2
Non-Resident Student	0	0
Resident Under 14	0	0

ELECTIONS AND MEETINGS

July 16, 2018	Selectmen's Meeting
August 20, 2018	Selectmen's Meeting
September 17, 2018	Selectmen's Meeting
October 15, 2018	Special Town Meeting - Reauthorize Pettegrow Purchase for F/Y
October 15, 2018	Selectmen's Meeting
November 19, 2018	Selectmen's Meeting
December 17, 2018	Selectmen's Meeting
January 28, 2019	Selectmen's Meeting
February 2019	Selectmen's Meeting - Cancelled
March 18, 2019	Public Hearing - How to proceed with Pettegrow Purchase
March 18, 2019	Selectmen's Meeting
April 15, 2019	Selectmen's Meeting
May 13, 2019	Special Town Meeting - Vote on Pettegrow Purchase
May 20, 2019	Selectmen's Meeting
June 24, 2019	Annual Town Meeting

TOWN CLERK'S REPORT

Dear Machiasport,

Wow, what a busy year! As Susan and I wind-up our second year in Machiasport, we're not feeling like we are "totally" new anymore, which is a blessing. We're learning every day how to better serve you and both still love it here.

We have been very busy in the office. Business has picked up and we are always working on one project or another. This year, we may complete the purchase of the Pettegrow property which has been a huge project for us. We have received a grant to help with the drainage issue on Pettegrow Point Road. After many failed attempts to solve the problem, we're hoping an engineer can shed some light on the correct repair. We anxiously await the engineer's report. We also were awarded a grant for a school bus and snow plow. While we haven't received the plow yet, the bus was a great success according to the children and of course, Debbie!

Last summer, we held our first Community Day at Fort O'Brien which was reportedly a success. The weather couldn't have been better and the kids appeared to really enjoy themselves. Our conference room felt a lot smaller during our 2nd Annual Tree Lighting. With Santa in the building, the children flocked and we were pleased to realize that we had nearly double the children of the first year. In the spring, we added Clean-up Day and a few chose areas of Town to work on, while others stayed in their own neighborhoods and picked up there. We're very pleased with the feedback. Next year is the 50th Anniversary of Earth Day and we will do a more thorough job for perhaps a week?! Time will tell.

As we approach Annual Town Meeting, some have asked for them to be "like they used to be" with a dinner and community gathering. This year we'll have some light refreshments and open a bit early for those who like to visit. If anyone is interested in taking the lead on an activity for next year, speak up and we'll do our best to make it happen.

We've been working on the budget for nearly 6 months now and hope you like it. It is my sincere hope that you will seriously consider the complete revaluation of the town. From where I sit, it is absolutely necessary.

Respectfully Submitted,

Marcia Hayward
Clerk / Treasurer

Auditor's Report

The report presented is for FY2018. It is anticipated that the audit report for FY2019 will be completed by the end of August 2019. When complete, copies of the report will be available at the Town Office.

Stephen T. Hopkins, CPA, PC

Auditing , Accounting , and Consulting Services

214 Holmes Road / Scarborough, Maine 04074 / Phone: (207) 885 - 5038 / Fax: (207) 470 - 5050

Introduction

The following financial information being presented in this annual report represents only selected portions of the information contained within the complete audited financial statements of the Town of Machiasport, Maine for the fiscal year ended June 30, 2018. The following information focuses on the fund financial statements of the Town rather than the government-wide financial statements. This information is being presented for informational purposes only and should not be used for any other reason or by any party other than the Board of Selectman, other management of the Town, and by the inhabitants of the Town for review. A copy of the complete audited financial statements of the Town of Machiasport, Maine for the fiscal year ended June 30, 2018 may be reviewed at Town hall. The complete audited financial statements should be reviewed before any conclusions are drawn about the financial practices, positions, and results of operations of the Town.

Independent Auditors' Report

Board of Selectmen
Town of Machiasport, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Machiasport, Maine, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 12 to the financial statements, management has not recorded capital asset in the governmental activities and, accordingly, has not recorded depreciation expense for capital assets. Accounting principles generally accepted in the United States of America require that capital assets be capitalized and depreciated when present, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Government Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Machiasport, Maine, as of June 30, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units

As discussed in Note 12 to the financial statements, the financial statements do not include the financial data of an entity determined to be a component unit. Accounting principles generally accepted in the United States of America require that the financial reporting entity consist of the primary government and its component units, organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. In addition, accounting principles generally accepted in the United State of America require the financial data for component units to be reported with the financial data of the Town’s primary government unless the Town also issues financial statements for the financial reporting entity that include the financial data for its component units. The Town has not issued such reporting entity financial statements. Information regarding the assets, liabilities, net position, revenues and expenses of this discretely presented component unit were not provided so therefore the financial effect of this exclusion cannot be determined.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units” paragraph, the financial statements referred to above do not present fairly, the financial position of the aggregate discretely presented component units of the Town of Machiasport, Maine, as of June 30, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Machiasport, Maine, as of June 30, 2018, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and the pension and OPEB schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Machiasport, Maine's basic financial statements. The combining and individual fund financial statements, other supplementary information and the schedule of expenditures of federal awards as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements, other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 described above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Stephen T. Hopkins, CPA, PC

Stephen T. Hopkins, CPA, PC

Scarborough, Maine
March 3, 2019

Town of Machiasport, Maine
Management's discussion and analysis
June 30, 2018

Financial highlights - Fund financial statements

The previous sections of this management discussion and analysis have been presented for the current fiscal year with a focus on the comparative analysis of the information on the governmental activities of the Town as found in the government-wide financial statements. Comparative financial information has not been included for the fund financial statements of the Town. The following financial highlights, however, do relate to the balances and results of the activities of the Town's individual funds as found in its fund financial statements. Detailed current year information on the Town's individual funds can be found on the Balance sheet on page 10 and the Statement of revenues, expenditures, and changes in fund balances on page 12.

- The net change in fund balance (excess of revenues over expenditures) for the Town's general fund was a positive \$223,763 for the current fiscal year in comparison to a positive \$64,957 for the prior fiscal year.
- The actual revenues received in the Town's general fund were \$145,469 higher than the budgeted revenues for the current fiscal year which is a favorable variance in comparison to \$110,790 higher for the prior fiscal year which was also a favorable variance. This excess of actual revenues in comparison to budgeted revenues is due in large part to excise tax revenues exceeding the budgeted amount by \$29,501, intergovernmental education revenues exceeding the budgeted amount by \$51,347 and interest and dividend revenues exceeding the budgeted amount by \$20,318. See the budget to actual comparison statement on pages 14 and 15 for more detailed information on actual revenues and expenditures in comparison to the budgeted amounts.
- The actual program expenditures in the Town's general fund were \$200,451 lower than the budgeted expenditures for the current fiscal year which is a favorable variance in comparison to \$146,378 lower than the budgeted expenditures for the prior fiscal year which was also a favorable variance. Education was underspent by \$73,431, highway maintenance was underspent by \$65,440 and shellfish conservation was underspent by \$12,925 for the current fiscal year.
- In the current fiscal year, the Town budgeted to use \$80,000 of its restricted education fund balance to offset current education expenditures. The actual restricted amount which was available to use for education expenditures was \$324,271. The town also budgeted to use \$48,694 of its general assigned fund balance and \$62,600 of its general unassigned fund balance to offset various current fiscal year expenditures. Budgeting to use surplus in any way is the same as budgeting for a loss due to the fact that prior year accumulated balances cannot be shown as current year revenues.

Economic factors and next year's budgets and rates

The Town believes it is currently moving towards maintaining a sufficient unrestricted net position and unassigned fund balance to sustain the governmental activities and operations for an estimated two month period of time. The Town sees this trend continuing through future fiscal years. There are no currently known facts, decisions or conditions that the Town believes will significantly effect the financial position or results of the operations of the Town in the future.

Contacting the Town's financial management

This financial report is designed to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability. If you have questions about this report or need additional financial information, contact the Board of Selectman or the Town Clerk at Town Hall.

Town of Machiasport, Maine
Balance sheet - Governmental funds
June 30, 2018

	General fund	Non-major governmental funds	Total governmental funds
Assets			
Cash	\$ 2,186,798	\$ 12,220	\$ 2,199,018
Receivables (net of allowance)			
Real estate taxes and liens	129,909	-	129,909
Personal property taxes	1,383	-	1,383
Other	25,335	35,960	61,295
Tax acquired property	1,702	-	1,702
Prepaid expenditures	32,491	-	32,491
Due from other funds	43,435	337,504	380,939
Total assets	<u>\$ 2,421,053</u>	<u>\$ 385,684</u>	<u>\$ 2,806,737</u>
Liabilities			
Accounts payable and other liabilities	\$ 31,123	\$ 6,384	\$ 37,507
Accrued payroll	47,437	9,182	56,619
Unearned revenue	13,709	-	13,709
Due to other funds	337,504	43,435	380,939
Total liabilities	<u>429,773</u>	<u>59,001</u>	<u>488,774</u>
Deferred inflows of resources			
Unavailable revenue - property taxes	<u>97,716</u>	<u>-</u>	<u>97,716</u>
Fund balances			
Nonspendable	32,491	-	32,491
Restricted	382,113	32,804	414,917
Committed	-	263,280	263,280
Assigned	105,036	56,919	161,955
Unassigned	1,373,924	-26,320	1,347,604
Total fund balances	<u>1,893,564</u>	<u>326,683</u>	<u>2,220,247</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,421,053</u>	<u>\$ 385,684</u>	<u>\$ 2,806,737</u>

See the accompanying notes to the basic financial statements.

Town of Machiasport, Maine
Statement of revenues, expenditures, and changes in fund balances - Governmental funds
For the year ended June 30, 2018

	General fund	Non-major governmental funds	Total governmental funds
Revenues			
Property taxes, interest and fees	\$ 1,522,329	\$ -	\$ 1,522,329
Excise taxes	204,501	-	204,501
Intergovernmental education	155,723	129,751	285,474
Intergovernmental on-behalf	25,400	-	25,400
Intergovernmental other	170,341	-	170,341
Interest and dividends	27,818	2,736	30,554
Clam license sales	15,150	-	15,150
Charges for services or events	24,819	6,384	31,203
Postal and other lease revenue	28,000	-	28,000
Other miscellaneous revenues	9,530	1,840	11,370
Total revenues	<u>2,183,611</u>	<u>140,711</u>	<u>2,324,322</u>
Expenditures			
Current:			
General government	159,425	-	159,425
Public safety	29,962	-	29,962
Public works	151,714	-	151,714
Health and sanitation	31,424	-	31,424
Conservation	55,031	-	55,031
Education	1,198,990	151,871	1,350,861
Education on-behalf	25,400	-	25,400
County tax	180,967	-	180,967
Unclassified	61,474	3,423	64,897
Capital outlay	-	13,241	13,241
Total expenditures	<u>1,894,387</u>	<u>168,535</u>	<u>2,062,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>289,224</u>	<u>27,824</u>	<u>261,400</u>
Other financing sources (uses)			
Transfers in	-	66,261	66,261
Transfers out	-65,461	-800	-66,261
Total other financing sources (uses)	<u>-65,461</u>	<u>65,461</u>	<u>-</u>
Net change in fund balances	223,763	37,637	261,400
Fund balances - July 1	<u>1,669,801</u>	<u>289,046</u>	<u>1,958,847</u>
Fund balances - June 30	<u><u>\$ 1,893,564</u></u>	<u><u>\$ 326,683</u></u>	<u><u>\$ 2,220,247</u></u>

See the accompanying notes to the basic financial statements.

Town of Machiasport, Maine
Statement of revenues, expenditures, and changes in fund balance
Budget and actual - Budgetary basis - General fund
for the year ended June 30, 2018

	Original budget	Budget revisions	Final budget	Actual	Variance
Revenues					
Property taxes	\$ 1,535,971	\$ -	\$ 1,535,971	\$ 1,522,329	\$ -13,642
Excise taxes	175,000	-	175,000	204,501	29,501
Intergovernmental education	104,376	-	104,376	155,723	51,347
Intergovernmental other	156,450	-	156,450	170,341	13,891
Interest and dividends	7,500	-	7,500	27,818	20,318
Clam licenses and other charges	20,000	-	20,000	39,969	19,969
Postal and other lease revenue	1,320	-	1,320	28,000	26,680
Other miscellaneous revenues	12,125	-	12,125	9,530	-2,595
Total revenues	2,012,742	-	2,012,742	2,158,211	145,469
Expenditures					
General government					
Administration	44,170	-	44,170	36,111	8,059
Salaries and wages	66,838	2,600	69,438	78,098	-8,660
Employment taxes	22,500	-	22,500	15,563	6,937
Assessor services	10,000	-	10,000	8,085	1,915
Tax maps	1,000	-	1,000	-	1,000
Legal services	10,000	-	10,000	2,597	7,403
Town buildings	10,000	-861	9,139	9,139	-
Computer expenses	9,400	-	9,400	9,832	-432
	173,908	1,739	175,647	159,425	16,222
Public safety					
Fire protection	12,000	-2,285	9,715	9,715	-
Fire department training	5,000	-	5,000	-	5,000
East Machias contract	2,000	-	2,000	2,000	-
Inspection and enforcement	3,262	-	3,262	3,262	-
Ambulance service	13,000	-	13,000	12,690	310
Animal control	3,440	-	3,440	2,295	1,145
Health officer	320	-	320	-	320
	39,022	-2,285	36,737	29,962	6,775
Public works					
Highway maintenance	75,000	-	75,000	9,560	65,440
Road commissioner	2,060	-	2,060	2,060	-
Equipment maintenance	45,000	-21,169	23,831	23,831	-
Winter roads	110,000	-	110,000	101,177	8,823
Town garage	8,000	-	8,000	8,461	-461
Bush account	1,000	-	1,000	997	3
Street lights and signs	7,000	-	7,000	5,628	1,372
	248,060	-21,169	226,891	151,714	75,177

See the accompanying notes to the basic financial statements.

Town of Machiasport, Maine
Statement of revenues, expenditures, and changes in fund balance
Budget and actual - Budgetary basis - General fund
for the year ended June 30, 2018

	Original budget	Budget revisions	Final budget	Actual	Variance
Health and sanitation					
Solid waste disposal	\$ 40,000	\$ -	\$ 40,000	\$ 31,424	\$ 8,576
Conservation					
Shellfish conservation	20,940	-	20,940	8,015	12,925
Maritime maintenance	28,594	-	28,594	17,858	10,736
Clam warden	23,550	-	23,550	24,787	-1,237
Harbor master	4,371	-	4,371	4,371	-
	77,455	-	77,455	55,031	22,424
Education					
Adult education	1,600	-	1,600	-	1,600
Community services	500	-	500	-	500
Contingency	10,000	-	10,000	-	10,000
Secondary tuition	452,673	-	452,673	455,726	-3,053
Co-curricular for all schools	9,201	-	9,201	10,997	-1,796
Board of directors	14,455	-	14,455	6,039	8,416
District health	1,772	-	1,772	221	1,551
Fort O'Brien principal's office	39,722	-	39,722	43,270	-3,548
Fort O'Brien instruction	286,738	-	286,738	274,132	12,606
Fort O'Brien operation of plant	130,072	-	130,072	112,132	17,940
Elementary special education	193,981	-	193,981	191,595	2,386
Secondary special education	35,405	-	35,405	17,870	17,535
Transportation	55,290	-	55,290	45,996	9,294
Shared superintendent costs	32,384	-	32,384	32,384	-
Shared special education costs	8,628	-	8,628	8,628	-
	1,272,421	-	1,272,421	1,198,990	73,431
County tax	180,967	-	180,967	180,967	-
Unclassified					
Town insurance coverages	15,500	-	15,500	20,417	-4,917
Town health insurance	37,500	-	37,500	37,039	461
Third party appropriations	2,560	-	2,560	2,560	-
General assistance	1,000	-	1,000	-	1,000
Veterans graves	1,100	-	1,100	1,458	-358
Cemetery maintenance	1,660	-	1,660	-	1,660
	59,320	-	59,320	61,474	-2,154
Total expenditures	2,091,153	-21,715	2,069,438	1,868,987	200,451

See the accompanying notes to the basic financial statements.

Town of Machiasport, Maine
Statement of revenues, expenditures, and changes in fund balance
Budget and actual - Budgetary basis - General fund
for the year ended June 30, 2018

	Original budget	Budget revisions	Final budget	Actual	Variance
Excess (deficiency) of revenues over (under) expenditures	\$ -78,411	\$ 21,715	\$ -56,696	\$ 289,224	\$ 345,920
Other financing sources (uses)					
Utilization of fund balances					
Restricted education	80,000	-	80,000	-	-80,000
Assigned	48,694	-	48,694	-	-48,694
Unassigned	50,000	12,600	62,600	-	-62,600
Transfers in	-	-	-	-	-
Transfers out	-31,146	-34,315	-65,461	-65,461	-
Total other financing sources (uses)	147,548	-21,715	125,833	-65,461	-191,294
Net change in fund balance	69,137	-	69,137	223,763	154,626
Non-budgeted State on behalf revenue				25,400	
Non-budgeted State on behalf expenditure				-25,400	
Fund balance - July 1				<u>1,669,801</u>	
Fund balance - June 30				<u><u>\$ 1,893,564</u></u>	

See the accompanying notes to the basic financial statements.

Town of Machiasport, Maine
Notes to the basic financial statements
June 30, 2018

Note 7 - Expenditures over appropriations

The following individual budgeted expenditures were exceeded by actual expenditures. The balance shown in the column labeled budgeted expenditures is equal to both the current year budgeted expenditure plus any prior year approved carried balances.

Account	Budgeted expenditures	Actual expenditures	Excess	Allocated revenues	Balance
Ordinance committee	\$ 1,500	\$ -1,724	\$ -224	\$ -	\$ -224
Town clerk salary	33,827	-42,764	-8,937	-	-8,937
Computer expense	9,400	-9,832	-432	-	-432
Town garage	8,000	-8,461	-461	-	-461
Clam warden	23,550	-24,787	-1,237	1,057	-180
Secondary tuition	452,673	-455,726	-3,053	-	-3,053
Co-curricular	9,201	-10,997	-1,796	-	-1,796
Principal office Fort O'Brien	39,722	-43,270	-3,548	-	-3,548
Town insurances	15,500	-20,417	-4,917	-	-4,917
Veterans graves	1,100	-1,458	-358	-	-358
	<u>\$ 594,473</u>	<u>\$ -619,436</u>	<u>\$ -24,963</u>	<u>\$ 1,057</u>	<u>\$ -23,906</u>

Note 8 - Restricted and assigned for future years' expenditures

At June 30, 2018, the following account balances were carried forward. The shellfish conservation, maritime maintenance, cemetery maintenance and road maintenance and paving current fiscal year ending budget line item remaining balances were approved to be carried over into the next fiscal year at the annual town meeting and are shown as restricted expendable net position and assigned general fund balance. No amount was carried forward for the road maintenance and paving line item as it was over-expended. The remaining balance in the education budget line item is required to be carried over by State statute. The remaining balance for education of \$395,329 as shown below is made up of a nonspendable portion of \$13,216 which represents prepaid expenditures for the current fiscal year and a restricted portion of \$382,113 which represents the spendable portion restricted for education expenditures which is shown as restricted expendable net position and restricted fund balance.

Account	Balance 07/01/17	Appropriation	Revenues	Expenditures	Balance 06/30/18
Education	\$ 326,310	\$ 1,107,116	\$ 182,039	\$ -1,220,136	\$ 395,329
Highway maintenance &	-	75,000	-	-9,560	65,440
Shellfish conservation	20,940	-	-	-8,015	12,925
Maritime maintenance	26,094	2,500	-	-17,858	10,736
Cemetery maintenance	1,660	-	-	-	1,660
Grant seed funds	14,275	-	-	-	14,275
	<u>\$ 389,279</u>	<u>\$ 1,184,616</u>	<u>\$ 182,039</u>	<u>\$ -1,255,569</u>	<u>\$ 500,365</u>

Town of Machiasport, Maine
Notes to the basic financial statements
June 30, 2018

Note 9 - Deficit fund balances

In accordance with GAAP, all deficit fund balances and their nature must be disclosed. As of June 30, 2018, the school educational grants special revenue funds included six individual grants with deficit fund balances. These deficit fund balances represent an excess of expenditures over actual revenues, appropriations, and recorded receivables and are expected to be funded through either future grant revenues or other town funding. These six completed school educational grant program deficit fund balances would need to be funded by supplemental appropriations.

	Deficit fund
Completed school educational grant programs:	
ARRA stimulus funds grant	\$ -999
ARRA Title I grant	-2,145
ARRA Title II grant	-59
Professional development grant	-83
21 st Century grant	-20,262
Title V grant	-2,772
	<u>\$ -26,320</u>

Note 12 - Financial statement modifications

The financial statements of the Town do not include the value and classification of the Town's capital assets which must be present for the statements to be in accordance with accounting principles generally accepted in the United States of America. At present, the Town does not have a detailed, accurate, and reliable record of its capital assets. An accurate estimate of the value of this omission cannot be made as of June 30, 2018. When an inventory is done, the capital assets of the Town in addition to any related accumulated depreciation will be added to the basic financial statements in accordance with accounting principles generally accepted in the United States of America. The management of the Town has stated that this inventory will be completed for a subsequent fiscal year as time allows.

The financial statements of the Town do not include the activities and balances of the Machiasport Volunteer Fire Department which has been determined to be a component unit of the Town in accordance with Government Accounting Standards Board Statement No. 14 as amended by Statement Nos. 39 and 61. Governmental Accounting and Financial Reporting Standards state that, "the financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete". With the Department being considered a component unit, the activities of the Department should be shown on the Town's financials statements as a discretely presented component unit in accordance with the provisions of GASB Statement No. 14 as amended by Statement Nos. 39 and 61. The financial information of the Department, however, has not been included in the accompanying government-wide statement of net position and statement of activities of the Town and therefore the independent auditors' report has been modified.

Note 13 - Contingencies, commitments and risk management

The Town is at risk of loss due to items such as lawsuits, automobile claims, and theft. As of June 30, 2018, the Town has insurance coverage for any of these types of loss which may occur. The Town believes the amounts of coverage in force are adequate and in compliance with all applicable laws, rules, and regulations. The Town has not had any significant reductions in insurance coverage from the prior fiscal year by major category of risk. The amount of settlements have not exceeded insurance coverage during any of the previous three fiscal years.

Town of Machiasport, Maine
Notes to the basic financial statements
June 30, 2018

The Town participates in numerous federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any monies received as of and through June 30, 2018 may be impaired. In the opinion of the management of the Town, there are no unrecorded significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying basic financial statements for such possible contingencies. In addition, the Town occasionally books unbilled accounts receivable representing earned or recognized grant or contract dollars which have not yet been billed or received. Any subsequent modification or amendments to these grants or contracts could result in a loss to the Town. However, in the opinion of the management of the Town there are no unrecorded significant contingent liabilities in regard to these unbilled accounts receivable. Any material subsequent modifications or amendments would be shown by the Town as a restatement of the prior fiscal year results in which the applicable unbilled receivable had been booked.

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. The Town is a member of the County of Washington and the AOS 96 Machias Bay Area School System and would therefore be contingently liable for any outstanding debt amounts in case of default. The AOS serves in an administrative type structure providing superintendent, special education and accounting and other services for the school departments of the member towns. The information provided by the AOS and the County of Washington showed no outstanding debt as of June 30, 2018.

Note 16 - Subsequent events

The Town has evaluated subsequent events through March 3, 2019, the date to which the financial statements were available to be issued. There were no recognized subsequent events that would require adjustments to the financial statements and there were no non-recognized subsequent events that would require disclosure in the notes to the financial statements.

Stephen T. Hopkins, CPA, PC

Auditing , Accounting , and Consulting Services

214 Holmes Road / Scarborough, Maine 04074 / Phone: (207) 885 - 5038 / Fax: (207) 470 - 5050

Independent Auditors' Report on internal control over financial reporting and on compliance and other matters

Board of Selectmen
Town of Machiasport, Maine

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Machiasport, Maine, as of and for the year ended June 30, 2018, which collectively comprise the Town of Machiasport, Maine's financial statements and have issued our report thereon dated March 3, 2019. A modified opinion was issued on the financial statements of the Town of Machiasport, Maine as it relates to the government-wide financial statement exclusion of capital assets and the financial information of an entity determined to be a component unit. This qualification is described in more detail in the Independent Auditors' Report on pages 1 and 2 of the financial statements and note 12 on page 36 of the financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Machiasport, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Machiasport, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Machiasport, Maine's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we considered to be significant deficiencies.

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. We do consider the deficiencies described in the accompanying schedule of findings and questioned costs and labeled as item numbers 2018-02 and 2018-08 to be a material weakness.

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. We do consider the deficiencies described in the accompanying schedule of findings and questioned costs to be a significant deficiencies. These significant deficiencies are noted in the aforementioned schedule as item numbers 2018-01, 2018-03 through 2018-07 and 2018-09 through 2018-10.

Compliance and other matters

As part of obtaining reasonable assurance about whether the Town of Machiasport, Maine'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 reportable instances of noncompliance or other matters that we consider are required to be reported.

The Town of Machiasport, Maine's Responses to Findings

The Town of Machiasport, Maine's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Town of Machiasport, Maine's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Machiasport, Maine's internal control or on compliance. This report is intended solely for the information and use of the Board of Selectmen, School Board, and other members of management of the Town of Machiasport, Maine, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Stephen T. Hopkins, CPA, PC

Stephen T. Hopkins, CPA, PC

Scarborough, Maine
March 3, 2019

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
June 30, 2018

The following schedule of findings and questioned costs is associated with the accounting processes and transactions of the Town of Machiasport, Maine. Even though the School Department is a department of the Town, the findings for the School Department and the Town are being shown separately due to the fact that two different internal control systems are in place. The same finding may apply to both the School Department and the Town and would therefore be presented in each section of findings. The following findings relate to the accounting processes and transactions of the Town:

2018-01 - Accounting policies and procedures manual

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition:

The Town does not currently have an accurate and in-depth accounting policies and procedures manual which would document the system of internal controls necessary to allow the prevention or detection and correction of misstatements on a timely basis. Without a documented system of internal control related policies and procedures it cannot be determined that the procedures being followed during the day to day accounting activities are adequate to prevent or detect and correct misstatements on a timely basis. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Context:

This type of manual is used to provide a general description of the general functions and specific duties of all personnel involved in the accounting, cash receipting, and bill paying system of the Town. The manual is also used to document the specific steps to be used in all accounting functions such as the processing of cash disbursements, the recording and deposit of cash receipts and the steps necessary to process payroll.

Effect:

The two main goals of developing and documenting an effective set of accounting policies and procedures is to provide reasonable assurance that the Town's specific objectives will be achieved and to set up a system of checks and balances which safeguard the assets of the Town. Without this set of policies and procedures there can be no reasonable assurance present that the Town's specific objective are being achieved or that its' assets are being safeguarded.

Cause:

The reason for this condition would appear to be a lack of available time and available resources within the accounting function of the Town.

Recommendation:

The Board of Selectmen should be involved with the development of a written policies and procedures manual that addresses the financial operations of the Town and specific duties of all personnel involved in the accounting, cash receipting, and bill paying system of the Town. This manual, drafted by the accounting department, should address the general accounting functions of the department and the overall financial policies of the Town as well as any other specific area (s) as so requested by the Board of Selectmen or other members of management of the Town. The final draft should be presented to the Board of Selectmen for approval. The accounting department would be responsible

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
June 30, 2018

for implementing the specific policies and procedures. Any questions or disputes in regard to the implementation and operation of these policies and procedures should be presented to the Board of Selectmen for resolution. In addition, any subsequent amendments, revisions, or additions to this manual should be presented to the Board of Selectmen for approval.

Views of responsible officials and planned corrective actions:

We have discussed this finding with the auditor and we do understand the importance of such a set of policies and procedures. The Town is currently working on developing an accounting policies and procedures manual as time allows. Once an adequate manual has been developed and is being followed, management believes that this significant deficiency will be eliminated.

2018-02 - Town account reconciliations and reviews

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition:

For the current fiscal year there did not appear to be an adequate system in place to ensure that all of the asset and liability accounts on the general ledger of the Town were reconciled. In addition, it did not appear that there was an adequate system in place to document the reviews of revenue and expenditure accounts to determine whether any transactions had been mis-posted and therefore needed to be corrected. Without an adequate system in place to ensure that all asset and liability accounts are being reconciled and documenting that all revenue and expenditure accounts are being reviewed, there is no way to ensure that items that need to be corrected will be prevented or even detected and corrected on a timely basis. We do consider this condition to represent a material weakness in internal control over financial reporting.

Context:

The general checking account of the Town was reconciled on a monthly basis and the reconciliation was documented. However, it does not appear as though the accounting system reconciliations compare the ending reconciliation balance to the general ledger balance as a number of material adjustments were necessary to correct the ending recorded general checking account balance. In addition, a number of adjustments were needed to correct the recorded asset and liability balances of the majority of the remaining accounts on the general ledger of the Town. A number of revenue accounts needed to be adjusted for mis-postings in addition to the majority of the expenditure accounts. Another item which would have been located if monthly asset account reconciliations and revenue account reviews had been made was that the annual real estate property tax assessment was entered into the accounting system twice. This resulted in \$1,509,770 of revenue being recorded twice thus showing an incorrect current fiscal year asset balance and surplus since the mis-posting occurred which was during August of 2017.

Effect:

Without account reconciliations being prepared for all asset and liability accounts as well as periodic documented reviews of the transactions recorded in the revenue and expenditure accounts, it is difficult to have an accurate financial picture of the Town during the fiscal year. Without an accurate financial picture there can be no reasonable assurance present that the Town's specific objectives are being achieved or that its' assets are being safeguarded.

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
June 30, 2018

Cause:

The reason for this condition would appear to be a lack of available time and available resources within the accounting function of the Town. This would appear to make it difficult to apportion the time needed to effectively reconcile all of the asset and liability accounts as shown on the general ledger and to perform and document the reviews of the transactions recorded in the revenue and expenditure accounts. In addition, the Town does not have an accounting policies and procedures manual outlining specific procedures to be followed in order to accurately complete and document these reconciliations and account reviews.

Recommendation:

We recommend that the Town develop a set of adequate internal controls to ensure that all asset and liability accounts be reconciled and that adequate controls are in place to document the revenue and expenditure accounts reviews and that these reviews are completed and documented at least on a quarterly basis if not a monthly basis.

Views of responsible officials and planned corrective actions:

We have discussed this finding with the auditor and we do understand its importance, however, such a system has yet to be implemented. The Town is currently developing an accounting policies and procedures manual, as time allows, and intends to cover the reconciling of all asset and liability accounts as well as the performance and documentation of the reviews of all revenue and expenditure accounts in a timely manner. Once an adequate policy and procedure has been developed and is being followed, management believes that this significant deficiency will be eliminated.

2018-03 - Town to school expenditure, asset and liability account reconciliations

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition and context:

The Town and the School Department use different accounting software to account for their respective activity during the fiscal year. Since the School Department is in effect a department of the Town, the activity and balances relating to the school general fund and special revenue funds is designed to be recorded within both the town and school trial balances to varying degrees of detail. The School Department processes payroll and accounts payable transactions within its system and then provides the Town with a copy of the journal entries so that they can be entered in less detail into the town accounting system. The Town receives school related revenues either from the State of Maine as direct deposits into the checking account or cash and checks from other sources. The intent is that the Town with then provide a detail of these school related revenues on a monthly basis to the School Department so that they can be entered in the school accounting system. This system should allow that the general school expenditures and other related balances of the Town should be equally recorded within both the school accounting system and the town accounting system to varying levels of detail. During the current fiscal year, only two school batches were entered within the town accounting system. In addition, the monthly revenue reports from the Town to the School Department were not always complete and were not always prepared and forwarded in a timely manner. As a result, the school related asset, liability, revenue and expenditure balances as recorded within the town accounting software and within the school accounting software did not match at any point during the fiscal year. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
June 30, 2018

The lack of an adequate reconciliation process between the town and the school during the current fiscal year relating to School Department expenditure balances as well as asset and liability balances did not provide the users of the town general ledger, revenue reports and expenditure reports to have an accurate picture of the true school general fund expenditures and asset and liability balances until the end of the fiscal year and more specifically the completion of the annual audit which may not have allowed them to make informed decisions should additional education appropriations be needed or should the use of any remaining surplus balances be requested.

Effect and cause:

Without an adequate system in place to ensure that the school expenditure, asset and liability balances are being recorded accurately within the town trial balance throughout the fiscal year, it is difficult to be confident that an accurate financial picture of the Town as a whole is available at all times during the fiscal year. Without an accurate financial picture there can be no reasonable assurance present that the Town's specific objectives are being achieved or that its' assets are being safeguarded. I was unable to determine the exact cause of the aforementioned condition though it would appear that a lack of available time and available resources within and outside of the accounting function of the Town may have contributed. This would appear to make it difficult to apportion the time needed to effectively and accurately enter all of the provided school batches, forward school revenue reports in a timely manner and reconcile and adjust all of the school related balances as shown on the town trial balance to those as shown on the school trial balance.

Recommendation:

We recommend that the Town and the School Department complete monthly school expenditure, asset and liability account reconciliations and document them in a manner which will allow a reviewer to see the town balances, the school balances and the individual detail of the reconciling items and that any necessary adjustments relating to this reconciliation process have been entered on both the town and school trial balance in a timely manner.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. We have begun the process of ensuring that all provided school batches have been entered into the town accounting software. We also intend to include a system for reconciling these balances within a town accounting policies and procedures manual which the Town is currently working on as time allows.

2018-04 - Town general fund cash disbursements

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition:

During the current fiscal year audit, a number of expenditures were selected for testing within the current fiscal year and as subsequent events during the beginning of the next fiscal year. The invoices relating to these expenditures were requested to be pulled for review of a number of items such as the correct accounting period, the correct amount being paid, items being paid from actual invoices, and whether or not individual invoices are initialed as being approved. There did not appear to be an adequate system of internal controls in place to ensure that only invoices containing the initials or signature of the individual approving the expenditure were being processed as well as a system to ensure

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
June 30, 2018

that all of the invoices being paid had adequate backup documentation showing how the amounts were derived. A total of 52 current fiscal year general fund expenditures were tested for the aforementioned items. Of these invoices tested, we were unable to locate approving signatures or initials on 31 of them. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Context:

A number of the invoices that were reviewed did not contain any initials or signature of an approving individual and in some cases the invoice was actually a memo or note stating to pay an amount for a specific item without adequate documentation showing how the amount was derived. Sampling techniques are used to select items for testing which means that not all transactions are reviewed or tested during this process. As a result, there could be other invoices being processed for payment without the initials or signature of the individual approving the payment as well as other invoices being processed with similar inadequate backup documentation.

Effect:

Without the initials or signature of the individual approving the payment of invoices as well as adequate documentation showing how certain amounts were derived, there can be no assurance that the goods or services being purchases were actually received and creates doubt as to whether the assets of the School Department are being adequately safeguarded.

Cause:

I was unable to determine the exact cause for invoices being processed that did not contain an appropriate approving signature or initials or that did not contain adequate backup documentation.

Recommendation:

We recommend that invoices should never be paid or even entered into the accounting software of the Town without an appropriate set of initials or a signature on the invoice approving the expenditure. The Town should establish a listing of the individuals who would be considered the appropriate signer for each type of departmental expenditures. In addition, we recommend that amounts are only paid from actual vendor invoices and that if a memo or note is used to document a payment that the memo or note be accompanied by adequate documentation showing how the amounts were derived.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. We intend to more closely review invoices during the payable process to ensure that only invoices containing the appropriate approving signatures or initials are processed for payment. Any invoices not containing the appropriate approving signatures or initials will be returned to the appropriate individual for the appropriate approval before being processed.

2018-05 - Town general fund cash disbursement pre-approval policy

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Town of Machiasport, Maine
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Condition:

The Town has a number of policies relating to the expenditure of funds from specific departments and the need to obtain a pre-approval for expenditures from these specific departments in excess of a certain amount. The pre-approval threshold for maritime maintenance and shellfish conservation expenditures is \$500, for winter roads and road maintenance expenditures with the exception of winter sand and salt the threshold is \$2,000 and for fire department expenditures the threshold is \$1,000. A pre-approval form was created by the Town and should accompany the backup documentation for any expenditure in excess of these aforementioned amounts. During the current fiscal year audit, a number of expenditures were selected for testing within the current fiscal year and as subsequent events during the beginning of the next fiscal year. The invoices relating to these expenditures were requested to be pulled for review of a number of items such as the correct accounting period, the correct amount being paid, items being paid from actual invoices, and whether or not individual invoices are initialed as being approved. In addition, expenditures in excess of these aforementioned amounts were reviewed to determine that adequate pre-approval documentation was present. I was unable to locate any pre-approval form for two invoices posted to the shellfish conservation accounts in the amounts of \$2,630 and \$5,000 as well as one invoice posted to the maritime maintenance account in the amount of \$15,576. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Context:

It would appear as though the main purpose for this pre-approval policy would be to ensure that expenditures over the established thresholds for certain departments are reviewed prior to purchases being made either due to the size of the applicable department budget or due to the anticipated activity within the department. Sampling techniques are used to select items for testing which means that not all transactions are reviewed or tested during this process. As a result, there could be other invoices being processed for payment that meet the aforementioned thresholds for which the required pre-approval process was not adequately documented.

Effect:

Without invoices meeting the aforementioned thresholds being subjected to the required pre-approval documentation process there can be no assurance that the goods or services being purchases were reviewed prior to being ordered and in turn creates doubt as to whether the assets of the Town are being adequately safeguarded in accordance with established Town policies.

Cause:

I was unable to determine the exact cause that the pre-approval process for these three invoices was not adequately documented in accordance with Town policies.

Recommendation:

We recommend that invoices meeting the aforementioned thresholds never be paid or even entered into the accounting software of the Town if not accompanied by the appropriate pre-approval documentation.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. We intend to more closely review invoices meeting these aforementioned thresholds and make sure there is an adequate system in place to ensure that the required pre-approvals are received prior to the goods or services being ordered.

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
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2018-06 - Controls relating to expenditures over appropriations

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition:

At the annual town meeting, the inhabitants of the Town approve the annual expenditures by either department or activity to be incurred during the fiscal year. The accounting system utilized by the Town allows these approved amounts to be entered into the budgetary portion of the expenditure module so that budget to actual reports can be printed at any time during the fiscal year to ensure that the actual expenditures incurred to date are in compliance with the amounts approved at the aforementioned annual town meeting. During the current fiscal year, approved budgeted expenditure amounts were not entered into the budgetary portion of the expenditure module thus making it difficult to determine budgetary compliance without creating manual worksheets. During the current fiscal year ten approved budgetary line items were over expended by a total of \$24,963. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Context:

This type of internal control system is used to provide reasonable assurance that the assets of the Town are being safeguarded and that only the activities approved by the inhabitants of the Town in content and amount are being incurred by the Town.

Effect:

Without an adequate system of controls in place to prevent the over expenditure of budgeted line items, there can be no reasonable assurance present that the Town's specific objective are being achieved or that its' assets are being safeguarded.

Cause:

I was unable to determine the reason why the annual approved expenditures were not entered into the budgetary portion of the expenditure module. I was also unable to determine the cause for the current fiscal year over expenditures mentioned above.

Recommendation:

We recommend that the Town enter the annual approved expenditure amounts into the budgetary portion of the expenditure module as soon as the annual town meeting has been held. We also recommend that the available budget to actual reports within the accounting software be printed out on at least a monthly basis to determine that the current fiscal year expenditures are in compliance with the aforementioned approved amounts. This review process should be documented and the documentation retained to show the steps taken by the Town to ensure budgetary compliance.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. We do plan on utilizing the budgetary portion of the expenditure module during the upcoming fiscal year. In addition,

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
June 30, 2018

we plan on printing out budget to actual reports on a monthly basis and including them as attachments to the monthly Board of Selectmen meeting minutes to document that the Board has reviewed and is aware of the current budgetary status of each approved expenditure account.

2018-07 - Controls relating to state homestead reimbursement documentation

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition:

The homestead exemption provides a reduction of up to \$20,000 in the value of an individual's home for property tax purposes. To qualify, you must be a permanent resident of Maine, the home must be your permanent residence, you must have owned a home in Maine for the twelve months prior to applying and an application must be filed on or before April 1 with the municipality where the property is located. The exemption applies to any residential property that is assessed as real property. Though the maximum reduction is \$20,000, the actual reduction for property tax purposes is adjusted based on a local declared ratio. This local declared ratio is generally the percentage difference between the fair market value of your home and the local assessed value. Based on the information provided by the Town during the audit, the local declared ratio was 83% as the homestead exemption amounts for each qualified homeowner also provided as part of the audit were \$16,600.

The State of Maine reimburses municipalities a percentage of this granted homestead exemption. The annual 2017 municipal tax rate calculation form for the Town shows a total exempt value for all homestead exemptions granted of \$4,412,575 with the reimbursable value being 50% of that balance or \$2,206,288. This reimbursable value was then applied to the Town mill rate of 17.5 to come up with a reimbursable amount from the state of \$38,610 which is the amount which was received for the current fiscal year. A complete listing of individuals, property locations and exemption amounts was requested from the Town that would tie out to the aforementioned amounts. The total exempt value for all homestead exemptions on the listing provided was \$3,979,853 which is \$432,722 lower than the amount included on the above referenced tax rate calculation form. Backup documentation was requested for a number of the exemptions included on the listing. Adequate documentation was provided for some though no documentation could be located for others. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Context, effect and cause:

During the audit, the Town began researching the backup documentation within the tax system relating to individuals currently receiving a homestead exemption. As a result of this research, the Town found a total of 82 issues with the exemptions it researched which included exemptions for which applications could not be located or for which the located applications were incorrect, exemptions on the wrong properties, properties which had been sold or transferred to family members for which a new homestead application had not been completed as well as other miscellaneous issues. The Town made us aware of this situation at which time the aforementioned complete listing of individuals, property locations and exemption amounts was requested. As noted above, the total value of the exemptions on this listing did not match the above referenced tax rate calculation form. In addition, a number of the application issues noted by the Town were also noted in our review of the documentation selected for testing.

Town of Machiasport, Maine
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The Town was unable to determine the exact reason why adequate documentation wasn't on file for all of the individuals currently receiving a homestead exemption. The reason why the value shown on the provided listing didn't equal the value on the tax rate calculation form would seem to relate directly to the fact that the assessor position of the Town had not yet been filled at the time of the request.

Recommendation:

We recommend that the Town compile and have available adequate backup documentation relating to any amounts being included in the annual municipal tax rate calculation form for homestead reimbursement requests. We also recommend that the files for all individuals currently receiving a homestead exemption be reviewed to ensure that an approved application is on file.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. The Town has now filled the assessor position and we plan on compiling this backup documentation in relation to the 2018 municipal tax rate calculation form balances which will be available for our upcoming audit.

2018-08 - Inadequate segregation of duties for student activity account

Criteria:

The management of the Town is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the Town are being safeguarded.

Condition and context:

In reviewing the cash activity of the separate student activity checking account at the Fort O'Brien elementary school it appears as though the majority of the cash processing is performed by one individual with limited apparent internal controls in place to govern those processing activities. In reviewing the detailed activity of this account it appeared as though all of the activity including the receipting and deposit of funds and the writing of checks was performed by this one individual. I was unable to determine who signs the checks as the monthly bank statements provided as part of the audit did not include cleared check images and physical cleared checks were not provided if they are received on a monthly basis. In addition, in reviewing selected cash disbursements made from this account it was determined that the majority of the actual invoices selected for testing did not contain any initials or signature of an approving individual outside of the check writing and processing function. An expenditure cover sheet is attached to each invoice which does contain approving initials of an individual outside of the check writing and processing function, however, approving initials on a cover sheet do not provide a reasonable level of assurance that the approving individual also reviewed the attached invoice. A number of these tested cash disbursements also only included this expenditure cover sheet. No backup documentation was included in these instances. The bank reconciliations for this account are being prepared by the aforementioned one individual that is also processing the receipts and deposits into the account and the checks written from the account. We were also unable to determine if anyone outside of the receipt, deposit and check writing process is reviewing these bank reconciliations on a monthly basis. The provided bank statements only appear to contain the initials of the individual preparing the monthly manual bank reconciliation. These situations appear to create a significant lack of segregation of duties as it relates to the cash balances of the Town. We do consider this condition to represent a material weakness in internal control over financial reporting.

Town of Machiasport, Maine
Schedule of findings and questioned costs - Town
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This apparent lack of segregation of duties is common in small municipalities where only a small number of individuals are employed by the governmental unit and where separate checking accounts are used to account for activities. However, in order to ensure that the cash balances and in turn the assets of the Town are being safeguarded, an adequate set of internal controls should be developed to address the fact that there are limited resources or processes available due to a smaller number of employees.

Effect and cause:

Without adequate segregation of duties, it is difficult to be confident that an accurate financial picture of the Town is available at all times during the fiscal year. Without an accurate financial picture there can be no reasonable assurance present that the Town's specific objectives are being achieved or that its' assets are being safeguarded. I was unable to determine the exact cause for this apparent inadequate segregation of duties.

Recommendation:

We recommend that a more adequate set of policies and procedures be developed to overcome this inherent lack of segregation of duties. In addition, all invoices paid by the Town and through the cash accounts of the Town should contain either the signature or initials of an approving individual outside of the processing function and invoices should never be processed by the individual writing and or signing the related checks. We also recommend that the Town explore whether the check writing function of this account could somehow be modified so that the individual taking in funds is not also the individual writing and or signing checks out of the same account.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree that these situations, as described above, do present an apparent lack of segregation of duties as they apply to this separate cash account. We do plan on reviewing this situation further in order to determine how an adequate segregation of duties can be achieved given the small size of the Town and the inherent limitations on the time and resources available to the individual responsible for this cash account. We believe that an adequate system of internal controls can be developed and implemented that could eliminate or further lessen the potential effects of this lack of segregation of duties.

Town of Machiasport, Maine
Schedule of findings and questioned costs - School Department
June 30, 2018

The following schedule of findings and questioned costs is associated with the accounting processes and transactions of the Town of Machiasport, Maine. Even though the School Department is a department of the Town, the findings for the School Department and the Town are being shown separately due to the fact that two different internal control systems are in place. The same finding may apply to both the School Department and the Town and would therefore be presented in each section of findings. The following findings relate to the accounting processes and transactions of the School Department:

2018-09 - Accounting policies and procedures manual

Criteria:

The management of the School Department is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

Condition:

The School Department does not currently have an accurate and in-depth accounting policies and procedures manual which would document the system of internal controls necessary to allow the prevention or detection and correction of misstatements on a timely basis. Without a documented system of internal control related policies and procedures it cannot be determined that the procedures being followed during the day to day accounting activities are adequate to prevent or detect and correct misstatements on a timely basis. We do consider this condition to represent a significant deficiency in internal control over financial reporting.

Context:

This type of manual is used to provide a general description of the general functions and specific duties of all personnel involved in the accounting, cash receipting, and bill paying system of the School Department. The manual is also used to document the specific steps to be used in all accounting functions such as the processing of cash disbursements, the recording and deposit of cash receipts and the steps necessary to process payroll.

Effect:

The two main goals of developing and documenting an effective set of accounting policies and procedures is to provide reasonable assurance that the School Department's specific objectives will be achieved and to set up a system of checks and balances which safeguard the assets of the School Department. Without this set of policies and procedures there can be no reasonable assurance present that the School Department's specific objective are being achieved or that its' assets are being safeguarded.

Cause:

The reason for this condition would appear to be a lack of available time and available resources within the accounting function of the School Department.

Recommendation:

The School Board should be involved with the development of a written policies and procedures manual that addresses the financial operations of the School Department and specific duties of all personnel involved in the accounting, cash receipting, and bill paying system of the School Department. This manual, drafted by the accounting department, should address the general accounting functions of the department and the overall financial policies of the School Department as well as any other specific area (s) as so requested by the School Board or other members of management of the School Department. The final draft should be presented to the School Board for approval. The

Town of Machiasport, Maine
Schedule of findings and questioned costs - School Department
June 30, 2018

accounting department would be responsible for implementing the specific policies and procedures. Subsequent amendments, revisions, or changes to the manual should be presented to the School Board for approval.

Views of responsible officials and planned corrective actions:

This finding has been discussed with management and they appear to understand the importance of such a set of policies and procedures. The School Department has completed a draft copy of the accounting policies and procedures manual and is in the process of a final review of the manual prior to it being presented to the School Board for approval. Once an adequate policy and procedure manual has been completed, approved and is being followed, management believes that this significant deficiency will be eliminated.

2018-10 - Allowable costs charged to State and Federal awards

Criteria:

The management of the School Department is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the School Department are being safeguarded.

Condition and context:

In accordance with Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, the total cost of an award is the sum of the allowable direct and allocable indirect costs less any applicable credits. One factor for a cost to be allowable to an award is that it is adequately documented. In addition, any cost allocable to a particular award or other cost objective under these principles may not be shifted to other federal awards to overcome funding deficiencies, or to avoid restriction imposed by law or by the terms of the award. There did appear to be an adequate system of internal controls present during the current fiscal year to ensure that current fiscal year revenues and expenditures were being identified by funding year. However, there did not seem to be an adequate system of internal controls in place to ensure that prior fiscal year grant balances which were not identified during prior fiscal years but which were accounted for within one cost center were researched and adjusted to ensure that beginning fund balance amounts in specific grant fund types could be differentiated by funding year. We consider this item to be a significant deficiency in addition to noncompliance with the guidelines of OMB Circular A-87.

The School Department receives certain grants on an annual basis such as federal entitlement grants and certain state grants. During the current fiscal year, the revenues and expenditures of these annual grants were charged to cost centers which are associated with the particular type of grant and they were identified by funding year. For example, Title I funds are received in one year under one grant agreement with the expenditure of these funds being applied to a specific cost center. The expenditures of the subsequent Title I funds received under the subsequent grant agreement are charged to the same cost center. The prior fiscal year carried balances within the applicable cost centers, however, were not identified by funding year so we were unable to determine remaining grant balances by grant type and grant year.

Effect:

This practice does not allow for a determination of the specific balances which are remaining for each specific grant agreement based on the grant period of the agreement. Without being able to adequately and readily determine the specific balances which apply to each grant agreement based on the grant period of the agreement, the School Department cannot adequately ensure that it is in compliance with the aforementioned provisions of Office of Management and Budget Circular A-87. Any violation of the provisions of this cost principles circular could result

Town of Machiasport, Maine
Schedule of findings and questioned costs - School Department
June 30, 2018

in the School Department being required to repay grant funds whose specific expenditure could not be determined. Therefore there can be no reasonable assurance present that the School Department's specific objectives are being achieved or that its' assets are being safeguarded.

Cause:

The reason for this condition would appear to simply be a lack of available time and resources within the accounting function of the School Department during the current fiscal year. Time was available during the current fiscal year to implement a system to adequately identify current revenues and expenditures but it would appear that the additional time and resources to research the beginning balances during the current fiscal year simply wasn't available.

Recommendation:

We recommend that the School Department attempt to adequately correlate these beginning balances with the current fiscal year activity to determine accurate grant balances by funding type and funding year and make any necessary adjustments. We also recommend that the School Department consider creating individual funding year fund balance accounts within each specific cost center and associate specific funding year revenues and expenditures to close to those specific fund balance accounts.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. We do anticipate this condition to be corrected during the upcoming fiscal year thus eliminating this finding in subsequent audits.

Superintendent of Schools Annual Report

It is with great pride that I report the state of the Machiasport School Department to the citizens of Machiasport. The administrators, teachers and support staff all work diligently every day to meet the educational needs of all students that attend the Fort O'Brien Elementary School.

During the 2018/2019 school year, Principal Susan Almendinger has provided the necessary support that teachers and support staff need to be successful meeting the needs of our students. Mrs. Almendinger is a Teaching Principal, so she understands the challenges teachers face everyday to meet the social and academic needs of our students.

During the 2018/2019 school year our AOS 96 Building Principals focused on enhancing school safety and helping students that have experienced childhood trauma. An AOS 96 workshop was conducted by an expert in developing strategies to help students that have experienced childhood trauma. AOS 96 will continue to provide professional development opportunities that better equip our teachers to meet the needs of our students.

The Machiasport high school students have school choice. Traditionally most of the students attend Washington Academy with some students attending Machias Memorial High School. Warrant Article 1 in the school budget contains the cost of providing regular education services at the Fort O'Brien Elementary School, as well as, secondary tuition costs. Secondary tuition costs are 57% of this budget article.

The proposed 2019/2020 school budget in the amount of \$1,346,584.05 keeps the tax commitment for education exactly the same as last year. The School Committee was able to keep taxation flat due to anticipating fewer secondary students next year.

It is always a pleasure to work with the Machiasport School Committee members. School Committee members Rose Williams, Dawn Link and Kirby Murphy continue to provide the necessary support to ensure that the Fort O'Brien Elementary School operates effectively and efficiently. I thank all three School Committee members for their dedicated service to the School Department.

I also thank the Machiasport Selectmen for their steadfast support of the Fort O'Brien Elementary School. They always stand ready to help the school.

I thank the citizens of Machiasport for their support of the Fort O'Brien Elementary School. If any citizens have questions or concerns please contact me any time at the AOS 96 central office.

Sincerely,

Scott K. Porter
Superintendent of Schools
AOS 96
Machias Bay Area School System

Annual Report Machiasport Planning Board

The Machiasport Planning Board meets monthly on the second Thursday of each month at 6:00 p.m. in the Municipal Complex, weather permitting. Meetings are posted in advance at the Town office and all meetings are open to the public. Agendas for upcoming meetings are available at the Town office and on the town's website by Monday of the week of the meeting. Previous meetings' minutes and voice recordings are available at the Town office as well upon request.

During the previous year of 2018-2019 the Planning Board considered and approved 18 Building Permits. Application packages and forms as well as ordinance copies are available at the town office and on the Town website as well.

Various ordinances have been reviewed and updates suggested to the Selectmen for future consideration at the annual Town Meeting for voters to formally approve. The Planning Board is hoping to review several more ordinances to either improve or update during our regular meetings as time permits. It is our goal to review the ordinances and check them for accuracy and to create a better alignment with the Town's changes and State regulation changes over the years.

Last year the Shoreland Zoning Ordinance was redrafted and discussed at length but in the final analysis little enthusiasm was shown for the changes proposed. It appeared that the changes raised as many objections and questions as they answered. It seemed that no matter what was proposed someone was going to be negatively affected by the change. Because it seemed that no matter what was agreed upon, trying to ratify the new ordinance was going to create serious opposition it was decided to wait and review the ordinance sometime in the future.

Please note that the Building Permit Ordinance and the Shoreland Zoning Ordinance require a Building Permit application be completed and submitted to the Planning Board before construction or demolition of a structure can be started. This would include but not be limited to dwellings, additions, new decks/porches, setting or removing a mobile home, towers, outdoor wood boilers, or other actions. A permit is also required if a property is to be sub-divided into more than one additional parcel. If you are in doubt about the requirements or have questions, please contact the Town Office, Code Enforcement Officer, or a Planning Board member for clarification before construction begins. As a board, we are in place for your protection as a property owner, and our goal is full compliance without confrontation as you may incur a fine or be ordered to remove a structure by several agencies at the state and federal levels.

Respectfully submitted,

Michael Hinerman, Chair
Jeffrey Huntley, Vice-chair
Karl Kurz
Robert Arseneau

Road Commissioner's Report

The Public Works Department hired a new driver for our plow crew, Mike Murphy. Mike is driving our new plow truck, the Ford F550. Overall, our winter was a good one, even though it was a busy one.

We've replaced a few culverts and done some hot-topping. We paved a piece of Kennebec as well as Clark's Point and Whale Cove Roads. We also repaired a few washouts.

We've done some work on Corn Hill and had some work done on Grey's Beach Road. The sweeper has been busy this spring, cleaning up the sand that added up over the winter.

Pete Sprague
Road Commissioner

Fire Chief's Report for 2018

We have been calling for more people to join the fire department. We have raised the pay from \$10.00 / hr. to \$20.00 / hr. This has helped. We are still looking for more.

The following is a list of calls for which the Machiasport Fire Department responded:

Rescue / Assist calls	3	Small Fire or Smoke calls	2
Alarms sounding	7	Mutual Aid (out of town)	5
Chimney Fires	1	Grass or Brush Fire	2
Structure Fire	2	Motor Vehicle Accident	3

So, we have been a little busy. The trucks are all in fair to good condition. In 2018 the department had only 3 officers to handle the above calls:

Chief David Nielsen
Assistant Chief Mike Hinerman
Lieutenant Nick Cianciola

This is it for this year, I hope 2019 will be better with our new members.

Thanks,

David E. Nielson
Machiasport Fire Chief

Harbormaster's Report

The year has gone by. I want to thank everyone that helped with work on the Town Pier. A few wake problems, one boat came ashore and a lobster cart. Thanks goes out to the salmon company for stepping up and removing both.

Wade C. Day
Harbormaster

TAX RECEIVABLES – 2018 TAXES

As of 06/10/2019

NAME	ORIGINAL TAX	AMOUNT DUE
ANGELL-TOROSIAN, DOUGLAS J	104.99	108.89
BAKER, DEOR	534.85	2.79
BAKER, MARK	534.85	2.79
BERRY, BRIAN	115.75	120.05
BERRY, KEITH S	263.79	273.59
BERRY, MARJORIE (L/E)	982.35	1,018.83
BERRY, WADE	127.95	132.70
BROWN, ROBERT W	757.41	785.54
BROWN, ROBERT W	1,552.28	1,609.93
CAMPBELL, THOMAS	870.72	5.94
CARLO PROPERTIES	477.17	494.89
CHANDLER, MARLENE H	3,169.22	7.91
CHICK, JEFFERY H	514.45	533.56
COFFIN II, FRANK P	1,870.24	1,939.70
COREY, JOHN	99.62	103.32
COREY, JOHN W	639.56	663.31
CROCKER JR, BENJAMIN	107.69	111.69
CROCKER JR, BENJAMIN	78.09	80.99
DAHL, JAMES	239.63	235.71
DEL VECCHIO, JEANNETTE	123.52	128.11
DIANE CLIFFORD, ESTATE OF	213.36	221.28
DONAGHY, MARY L	568.10	589.20
ERVEY, RICHARD J & GERALDINE	2,543.84	2,622.21
EYE, MARILYN F (L/E)	1,133.00	1,175.08
FLYNN, VICTORIA C	929.22	963.73
FRASIER, MILDRED	164.24	170.34
GARDNER, ROBERT	452.31	469.11
GELFAND, VLADIMIR	170.94	177.29
GELFAND, VLADIMIR	897.08	756.62
GRAHAM, WESLEY & HEATHER	3,053.59	6.62
GRAY, JARED ALLEN	2,770.87	2,873.78
GREER, LANIER & CORA	1,570.65	1,628.95
GRIFFIN, FLOYD & JENNIE	72.69	74.63
GUPTILL, LYLE	55.56	57.62
GUPTILL, LYLE & DEBORAH	881.99	914.75
GUPTILL, MAURICE	403.61	418.60
GUPTILL, ROBERT J	693.90	719.67
HAMPSON, EDYTHE J	1,503.67	1,517.12
HOLMES, PAUL	658.69	683.15
HOOPER, LAWRENCE, EST. OF	235.75	244.51
HOSPICE EDUCATION INSTITUTE	5,332.50	5,530.54
HUNTLEY, RICHARD	1,015.30	1,053.01
PURINGTON, TODD R	160.80	166.77
JONES, CONSTANCE H	570.06	591.23
KARALIS, CONSTANTINE J	580.83	602.40
KEARNEY, JOSEPHINE	2,870.16	2,976.75
LAUZE, MERCY	555.61	576.24
LAUZE, MERCY	42.74	44.33
LOOK, DOUGLAS & VICKI	86.32	89.53
MAINE WOODLAND PROPERTIES	636.55	4.08
MARANCHIE, JODI K	1,270.97	1.01
MCDERMOTT JR, JOHN	5,768.43	5,982.66
MERCHANT, ALLEN W	546.84	567.15

TAX RECEIVABLES – 2018 TAXES

As of 06/10/2019

MILLER MD, KAREN P	4,797.68	5.74
MILLER, EUGENE	2,374.22	2,462.40
MOODY II, DENNIS E	75.28	78.08
MOORE, MARK A	37.68	39.08
NICELY, ARTHUR & JOLEEN	1,457.52	1,511.65
NORRIS, MARY	3,022.22	3,134.46
NORRIS, MARY	210.03	217.83
OATLEY, VICTORIA CLAIRE	1,178.73	1,222.51
OWNER UNKNOWN	341.01	353.67
PANDA LAND TRUST	513.49	532.56
PETTEGROW, JAMES R, EST. OF	3,743.11	3,339.60
PURINGTON, TODD R	160.80	166.77
PURINGTON, TODD R	339.23	351.83
PURINGTON, TODD R	1,227.33	1,272.91
PURINGTON, TODD	191.14	198.24
PURINGTON, TODD R (2018-2)	305.25	305.25
RAMSDELL, MANDY	396.38	411.10
RASCO, DAVID	282.70	293.20
RASCO, DAVID	150.78	156.38
RASCO, DAVID	197.65	204.99
RATCLIFF, ANDREW M	1,418.12	1,470.79
ROBINSON, CATHERINE RASCO	399.29	414.12
ROBINSON, DIANA E	1,127.43	1,169.30
ROLLINS, MARK	527.92	547.53
ROSS, JENNINGS	2,898.28	3,005.92
RUDD, CHRISTOPHER	668.48	693.31
SAULNIER, JUDITH A	1,196.82	1,241.27
SCHNEIDER, ERIC	2,854.92	19.45
SMITH, JARED & TONATZIN	1,392.92	944.65
SPRAGUE, DEVISEES/ROLAND	1,462.17	1,516.47
STANLEY, EDWARD M	1,174.07	1,217.67
THOMAS, DAVID	677.93	703.11
THOMAS, DAVID & JESSICA	415.01	430.42
TRUE NORTH MAINE INC	3,397.41	3,523.59
TRUESDELL, GUY	3,715.84	3,853.84
VALENTIN, HENRY J	2,232.80	2,315.72
WOOD, CHAD E	969.05	1,005.04
WOOD, JESSE LEE	416.55	432.02
WOOD, JOHN D	723.29	750.15
WOOD, JOHN D	178.10	184.72
WOOD, KEVIN A	53.85	55.85
WOOD, KEVIN A	1,222.81	322.23
WOOD, LANNY	91.54	94.94
WOOD, LANNY M	530.58	550.29
WOOD, LYNNE V	466.61	4.57
WOOD, MARGUARITE (L/E)	704.22	730.37
WOOD, TROY	319.09	330.94
WOODWARD, KEVIN G & DEBRA	810.06	840.14
WRIGHT, JAROD A	292.80	303.67
WRIGHT, JEFFREY	303.70	314.98
WRIGHT, JEFFREY J	1,564.16	1,622.25
WRIGHT, JEFFREY J	207.31	215.01
WRIGHT, JEFFREY J	2,187.57	2,268.81
WRIGHT, JEFFREY J	546.84	567.15
WRIGHT, JEFFREY J	1,121.03	1,162.66

TAX RECEIVABLES – 2018 TAXES

As of 06/10/2019

WRIGHT, JON E, ESTATE OF	326.06	338.17
WRIGHT, KRISTEN R	1,000.98	1,038.16
WRIGHT, NANCY	88.41	91.69
WRIGHT, NANCY V T	832.78	863.71
TOTAL FOR 111 ACCOUNTS:	113,594.80	95,771.11

SUMMARY/AMT. DUE

2018-1	95,771.11
2018-2	305.25
TOTAL:	96,076.36



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A handwritten signature in blue ink, reading "Janet T. Mills".

Janet T. Mills
Governor

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 3, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

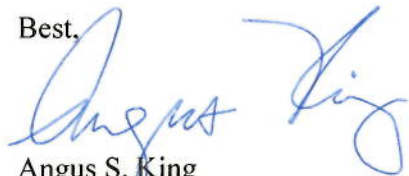
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
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PRESQUE ISLE
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Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
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United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

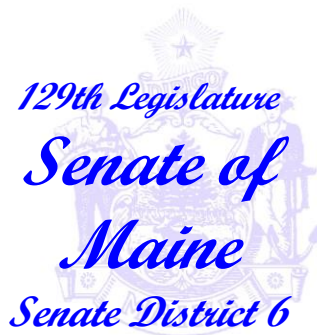
One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress



Senator Marianne Moore
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Marianne.Moore@legislature.maine.gov

Health & Human Services Committee
Ranking Member

Dear Friends and Neighbors:

First, let me thank you for electing me to represent you in Augusta, I am honored to get to serve you in the Maine Senate. I am eager to get to work so that Maine becomes an even better place to live, work and raise a family.

The 129th Legislature has many issues before it including funding our schools, providing property tax relief, tackling the opioid epidemic, and ensuring affordable access to healthcare regardless of where you live. I hope that others are just as willing as I am to get to work, collaborate, and find solutions for the Maine people.

Ensuring that our schools are funded adequately will be a top priority of mine. Many schools in Washington and Hancock Counties are struggling to provide the supplies necessary for our students to succeed. Countless hardworking and dedicated teachers are using their own money to make sure their students have basic school supplies. The lack of adequate funding also puts a burden on property tax payers, many who can't afford an increase. I will do everything I can to make sure the State picks up their share of education costs, and that revenue sharing is restored to 5%.

Continuing to fight against the heartbreaking opioid crisis is also imperative. Too many Maine families have been suffering because of addiction. I believe we must combat this by educating our young people regarding the dangers of substance abuse, ensuring our law enforcement officers have the tools they need to stop those trafficking illegal substances, and finally, providing treatment to those that are ready to seek it. Addiction does not discriminate. Folks from every corner of our great state have struggled with it, and we must use every tool in the toolbox to put an end to this health crisis.

Finally, addressing the lack of access to healthcare will be another focus of mine. Folks in Downeast Maine know better than anyone how difficult it can be to find a dentist, eye doctor or physician. Nobody should have to travel over an hour to seek medical treatment. I will work to find ways to increase the number of healthcare professionals here in Maine.

Thank you again for trusting me to represent you in Augusta. I hope the Legislature can come together to tackle the hard issues facing our state, and I am ready to help. Please feel free to contact me at 287-1505 or Marianne.Moore@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Marianne Moore
State Senator, District 6



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

William R. Tuell

431 Hadley Lake Road
East Machias, ME 04630
Residence: (207) 271-8521
Will.Tuell@legislature.maine.gov

April 2019

Dear Friends and Neighbors,

Thank you all for the opportunity to serve in the 129th Maine Legislature! I consider it a great honor to be able to represent our corner of coastal Washington County in Augusta. Whether that's making the push to reopen Down East Correctional Facility, fighting for our fishermen – particularly those who fish the gray zone – or making the case for restoring revenue sharing (a loss of over \$10 million in property tax relief for Washington County over the past five years alone), I am committed to working with Democrats, Republicans, and Independents to help our rural communities wherever I can.

This year, I am pleased to report that I have been appointed to two legislative committees – Marine Resources and State & Local Government, and have also served as co-chair on the Legislative Caucus on Aging. Each of these responsibilities have kept me on my toes – especially Marine Resources where fishing families are extremely worried about the already sky high cost of bait – made even worse by a federal cut in herring quota – and interstate and federal regulators are taking steps to protect endangered whales that will dramatically reduce the amount of gear fishermen can fish. As for State and Local, while the topics are much less high-profile, many of these bills impact how much say local people have over their own town and county governments. The Aging Caucus has been dealing with everything from how best to push for property tax relief to financial exploitation of our seniors. Additionally, I and other legislators from both parties have supported efforts to restore revenue sharing, expand the homestead exemption, and invest in the infrastructure our rural communities need.

And then there is Down East Correctional Facility. It could fill an entire town report on its own, however, I will simply say that our delegation has not given up on bringing the Bucks Harbor prison back, and putting as many of the workers at that facility back to work as we can. Whether we are successful remains to be seen, however we are extremely thankful for the support we have received from many of you reading this, as well as our colleagues in the Legislature who have helped fight for the prison the past five years.

Feel free to contact me if I can be of assistance in any way. The best way to contact me is via e-mail, at Will.Tuell@legislature.maine.gov, or by phone at 287-1440.

Thank you again, for giving me the honor of serving you in Augusta!

All the best,

A handwritten signature in cursive script that reads "William R. Tuell".

William R. Tuell
State Representative

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

TO THE CITIZENS OF WASHINGTON COUNTY

January 2019

I am humbled and grateful as I write this letter to you. While I ran unopposed during the election last November, I still am appreciative of each of the votes I received. I am grateful for your confidence in me to lead the Sheriff's Office for a second term.

We couldn't do the important work of serving all of our citizens without manpower. Chief Deputy Crabtree and I petitioned successfully for three additional deputies to be added to our roster in 2019. I would like to extend a sincere thanks to the budget committee for their very careful consideration and approval of our request.

For many years, the county has been divided into three patrol areas, which have been covered by the Sheriff's Office and the Maine State Police. The addition of the three new deputies will allow us to explore restructuring to four patrol areas which we hope will reduce response time in responding to an emergency and handling of complaints. Moreover, because the State Police are short-handed, they can no longer provide the assistance with certain cases like sexual assaults as they have in the past. The additional manpower will allow us to give these type of cases the serious attention they need.

Drug issues continue to be our biggest problem here in Washington County and across the State of Maine. The devastation of this epidemic is widespread and felt by all. We have continued the assignment of two full time deputies to the Maine Drug Enforcement Agency and are continuing to tackle this epidemic through concentrated investigations and enforcement.

A welcomed addition to the Sheriff's Office are two canines who became certified in narcotic detection, article search and tracking. Through continued trainings and certifications these K-9 units will provide valuable assistance in many areas of public safety.

Our Corrections Officers in the Washington County Jail, as well as our Emergency Communications Specialists in the Regional Communications Center, are busier than ever. Those jobs are incredibly tough, and I appreciate the tremendous effort from all of our department employees.

I am pleased to continue to serve the Citizens of Washington County.

A handwritten signature in black ink that reads "Barry Curtis".
Sheriff Barry Curtis

TOWN OF MACHIASPORT
WARRANT
2019 ANNUAL TOWN MEETING
TOWN OF MACHIASPORT, MAINE

To: Peter Sprague, a resident in the Town of Machiasport, County of Washington, and State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to warn and notify the inhabitants of the Town of Machiasport, in the County of Washington, and the State of Maine, qualified by law to vote in Town affairs, to meet at the Municipal Complex, in said Town, **on Monday the 24th day of June, 2019 A.D.**, then and there to act on Article 1 and by secret ballot on Article 13 as set out below.

And, to notify and warn said inhabitants to meet at the Fort O'Brien School in said town on **Monday, the 24th day of June, 2019 A.D.**, at **six o'clock** in the evening, then and there to act on Articles 3 through 49.

ARTICLE 1: To elect a moderator to preside at said meeting.

ARTICLE 2: To elect all municipal officers and school committee members as are required to be elected.

(ARTICLE 2 TO BE CARRIED OUT AUGUST 6, 2019 AT MACHIASPORT MUNICIPAL COMPLEX)

ARTICLE 3: Shall the Town be authorized to expend **\$718,739.37** for Regular Instruction?

ARTICLE 4: Shall the Town be authorized to expend **\$253,331.06** for Special Education?

ARTICLE 5: Shall the Town be authorized to expend **\$10,959.49** for Other Instruction?

ARTICLE 6: Shall the Town be authorized to expend **\$648.30** for Student and Staff Support?

ARTICLE 7: Shall the Town be authorized to expend **\$47,628.42** for System Administration?

ARTICLE 8: Shall the Town be authorized to expend **\$46,297.90** for School Administration?

ARTICLE 9: Shall the Town be authorized to expend **\$61,783.71** for Transportation and Buses?

ARTICLE 10: Shall the Town be authorized to expend **\$138,765.15** for Facilities Maintenance?

ARTICLE 11: Shall the Town be authorized to expend **\$68,430.65** for All Other Expenditures?

ARTICLES 12 THROUGH 13 RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

ARTICLE 12: Shall the Town appropriate **\$850,586.27** for the total cost of funding public education from prekindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$696,223.85 as the Town's contribution to the total cost of funding public education from prekindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688? Explanation: The Town's contribution to the total cost of funding public education from prekindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 13: (Written ballot required) Shall the Town raise and appropriate **\$410,892.29** in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$410,892.29 as required to fund the budget recommended by the school committee?

The school committee recommends **\$410,892.29** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$410,892.29: The Machiasport School Department budget is over the Essential Programs and Services model in student to teacher ratios in the elementary school, school administration, guidance, library, system administration, maintenance, clerical costs, and the difference between the secondary tuition rate and the EPS tuition rate. In addition, the Essential Programs and Services model does not fully fund co-curricular activities and the model has not been fully funded by the State.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from prekindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the Town budget for educational programs.

ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 14: Shall the Town authorize the school committee to expend **\$1,346,584.05** for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the Town's contribution to the total cost of funding public education from prekindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools?

ARTICLE 15 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS

ARTICLE 15: Shall the Town be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

ARTICLE 16 AUTHORIZES THE ADULT BASIC EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

ARTICLE 16: Shall the Town appropriate **\$1,600.00** for adult basic education and raise \$1,600.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult basic education program.

The Following Articles relate to the Municipal Portion of the Budget:

ARTICLE 17: To see if the Town will vote to authorize the Selectmen to charge 7% interest per annum, or part thereof, on all unpaid property taxes effective three months after the taxes are committed, which shall also be the date on which taxes shall become delinquent.

ARTICLE 18: To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell, manage or dispose of any real estate property acquired by the Town for non-payment of taxes thereon. Sale to be by public sealed bid, and to execute quitclaim deeds for said property. The former owner shall have the right to reclaim said property by full payment of the lien and all charges prior to the date of the bid announcement.

ARTICLE 19: To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell, manage, or dispose of land, other than real estate property acquired by the Town for non-payment of taxes thereon, owned by the Town by any method

ARTICLE 20: To see if the Town will vote to authorize the Selectmen to purchase, trade, or sell town equipment through the Highway Capital Equipment Reserve Capital Project Fund and the Fire Capital Equipment Reserve Capital Project Fund, so long as said funds are not overspent.

ARTICLE 21: To see what sum the Town will vote to raise and appropriate for the maintenance and repair of Town Buildings and to **transfer any remaining balance** to the Town Capital Building Reserve Capital Project Fund.

20-51 Town building maint. and repair	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$35,000</u>	<u>\$10,000</u>

ARTICLE 22: To see what sum the Town will vote to raise and appropriate for General governmental and Administration costs such as:

	<u>18-19</u>	<u>19-20</u>
20-01 Office Supplies	\$ 6,000	\$ 5,000
20 03 Utilities	6,000	6,000
20-05 Tel. / Internet	2,000	2,000
20 07 Print / Postage	4,000	3,000
20-09 Dues / Membership	3,400	4,000
20-11 Registry of Deeds	3,100	3,200
20-13 Elections	1,500	1,700
20-14 Planning Board	1,500	1,500
20-16 Ordinance committee	1,000	0
20-43 Legal Fees	5,000	5,000
20-45 Audit / Accountant	4,500	5,000
20-47 Grounds keeping	0	2,000
20-53 Computer Costs	20,000	17,500
20-54 Publishing (newspaper)	0	1,000
20-55 Training & Travel	0	1,500
20-56 Other	<u>5,500</u>	<u>4,000</u>
SELECTMEN RECOMMEND:	<u>\$63,500</u>	<u>\$62,400</u>

ARTICLE 23: To see what sum the Town will vote to raise and appropriate for the following salaries:

	<u>18-19</u>	<u>19-20</u>
20-21 Administrative Assistant/Town Clerk	\$32,960	\$36,949
20-23 Deputy Town Clerk	25,750	26,523
20-24 Treasurer	0	5,000
20-25 Selectperson/Assessor-Chair	3,537	3,643
20-25 Selectperson/Assessor	3,537	3,643
20-25 Selectperson/Assessor	3,537	3,643
20-30 Registrar of Voters	700	721
20-56 Health Officer	330	340
25-01 Fire Chief	3,000	3,090
30-07 Road Commissioner	3,000	3,090
45-11 Harbor Master	<u>4,502</u>	<u>4,637</u>
SELECTMEN RECOMMEND:	<u>\$80,853</u>	<u>\$91,279</u>

Explanation: The Administrative Assistant/Town Clerk's salary above includes an additional \$3,000 which is to be used for compensatory time. By placing funds in the category, the budget line will not be overspent should the clerk choose payment for overtime as opposed to paid time off.

ARTICLE 24: To see what sum the Town will vote to raise and appropriate for the following Highway Accounts.

	<u>18-19</u>	<u>19-20</u>
Town Garage		
30-41 Utilities	\$ 6,200	\$ 5,000
30-43 Phone Stipend	800	500
30-45 Repair & Maintenance	1,000	1,000
30-47 Other	2,000	2,000
30-01 Routine Road Maintenance	65,000	45,000
30-05 Bush Account	1,000	1,000
30-31 Plowing	50,000	53,000
30-33 Sand / Salt	58,000	58,000
30-35 Fuel – Vehicles / Off Road	0	10,000
30-51 Equipment Maintenance	60,000	50,000
30-53 Street Lights	5,000	6,000
30-55 Road Signs	500	1,000
**Paving	<u>97,000</u>	<u>0</u>
	\$346,500	\$232,500
Less Income Accounts:		
10-410 State Road Assistance	10,000	25,000
10-415 State Winter Contract	<u>60,720</u>	<u>60,720</u>
	<u>\$ 70,720</u>	<u>\$ 85,720</u>
To be raised and appropriated	<u>\$275,780</u>	<u>\$146,780</u>

****Paving** moved to ARTICLE 36

SELECTMEN RECOMMEND: \$146,780 to be raised and appropriated, and to transfer any remaining balance of the Equipment Maintenance Account to the Highway Capital Equipment Reserve Capital Project Fund; and to **carry any remaining balance** of the Routine Road Maintenance Account to the 2020–2021 fiscal year.

ARTICLE 25: To see what sum the Town will vote to raise and appropriate for the following specified purposes:

	<u>18-19</u>	<u>19-20</u>
Fire department accounts*	\$15,000	\$ -
25-03 Fire Calls*	-	4,500
25-05 Repair and Maintenance*	-	4,000

25-07 Equipment*	-	3,500
25-08 Fire Dept. Training	5,000	5,000
25-09 Fire Department Fuel*	-	1,000
25-11 East Machias Contract	2,000	2,000
25-13 Ambulance Contract	13,650	13,650
25-20 Fire Department Other*	-	2,000
25-21 Code Enforcement Officer	2,781	2,864
25-23 Plumbing Inspector	590	607
25-25 Fire Utilities*	-	2,000
25-27 Animal Control Officer	500	500
25-30 Animal Care	250	250
	<u>\$39,771</u>	<u>\$41,871</u>

SELECTMEN RECOMMEND: \$41,871 and to transfer any remaining balance of the Fire Department Accounts as shown above with an * to the Fire Capital Equipment Reserve Capital Project Fund.

ARTICLE 26: To see what sum the Town will vote to raise and appropriate for the Shellfish Warden.

	<u>18-19</u>	<u>19-20</u>
45-01 Clam Warden	\$23,550	\$23,550
Less income accounts:		
15-532 Clam license revenue	10,000	12,000
15-540 Utilization of unassigned fund balance	<u>3,550</u>	<u>-</u>
	<u>13,550</u>	<u>12,000</u>

SELECTMEN RECOMMEND: \$10,000 \$11,550

ARTICLE 27: To see what sum the Town will vote to raise and appropriate for the Maritime Maintenance Account, and to carry over any remaining balance of this account to the 2020-2021 fiscal year.

	<u>18-19</u>	<u>19-20</u>
Maritime maintenance	\$27,500	\$ -
45-10 Conservation Maritime maintenance	-	500
45-13 Repair and Maintenance	-	1,000
45-17 Maritime Utilities	-	700
45-21 Maritime Other	-	300
SELECTMEN RECOMMEND:	<u>\$27,500</u>	<u>\$ 2,500</u>

ARTICLE 28: To see what sum the Town will vote to raise and appropriate for General Assistance.

60-41 General assistance	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$ 1,000</u>	<u>\$ 1,000</u>

ARTICLE 29: To see what sum the Town will vote to raise and appropriate for the Washington County Council of Governments.

60-25 Washington county cog	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$ 1,060</u>	<u>\$ 1,200</u>

ARTICLE 30: To see what sum the Town will vote to raise and appropriate for the Veteran's Graves.

60-33 Veterans graves	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$ 1,100</u>	<u>\$ 1,100</u>

ARTICLE 31: To see what sum the Town will vote to raise and appropriate for Solid Waste.

35-01 Solid waste	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$32,000</u>	<u>\$25,000</u>

ARTICLE 32: To see what sum the Town will vote to raise and appropriate for Assessing services.

20-41 Assessing services	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$10,000</u>	<u>\$20,000</u>

Explanation: Having hired new Assessor's, it has been determined that additional, mandatory hours are needed in order to keep information current and up-to-date.

ARTICLE 33: To see what sum the Town will vote to raise and appropriate for the following purposes:

	<u>18-19</u>	<u>19-20</u>
Employment taxes	\$23,200	\$ -
20-27 Social Security Expenses	-	10,000
20-29 Medicare	-	3,000
20-31 State Unemployment	-	2,200
60-01 Town Insurance	16,275	26,000
60-09 Worker's Compensation	-	8,000
60-11 Health Insurance	<u>38,500</u>	<u>38,500</u>
SELECTMEN RECOMMEND:	<u>\$77,975</u>	<u>\$87,700</u>

ARTICLE 34: To see if the Town will authorize the expenditure to Washington County Government for payment of County Taxes assessed.

60-01 County tax	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$196,651</u>	<u>\$205,211</u>

ARTICLE 35: To see if the Town will vote to approve the following additions to the existing fire capital equipment and highway capital equipment reserves, and the creation of and additions to the following new capital and non-recurring reserve accounts to be funded through a transfer of available unassigned general fund balance. The available unassigned general fund balance as per the June 30, 2018 audited financial statements was \$1,373,924 with this transfer representing 39.66% of the available balance.

	<u>18-19</u>	<u>19-20</u>
To Town Buildings:		
Municipal Complex	\$ -	\$ 50,000
Post Office	-	2,500
Liberty Hall	-	2,500
Town Garage	-	75,000
To Town Pier	-	25,000

To Maritime Maintenance	-	25,000
To Port Road Slip	-	50,000
To Equipment:		
Fire Capital Equipment Reserve	-	50,000
Highway Capital Equipment Reserve	-	100,000
To Revaluation and Mapping	-	100,000
To Computers and Electronics	-	15,000
To Major Road Repair & Paving	-	50,000
SELECTMEN RECOMMEND	<u>\$ -</u>	<u>\$545,000</u>

Explanation: By creating and utilizing the Reserve Accounts, and adding to them annually the Town will become prepared for larger needs. These are not actual withdrawals from the account, but designations for future needs. At this time, the Selectmen have noted that the Municipal Complex is in need of new windows and siding, Public Works Department needs a new building, Computers will need upgrading and the Town will need a complete revaluation with mapping updates. Town Pier, Maritime Maintenance and Port Road Slip are large dollar repairs and the Town should be prepared for them.

ARTICLE 36: To see what sum the Town will vote to raise and appropriate to be transferred into the following existing and newly created capital and non-recurring funds.

	<u>18-19</u>	<u>19-20</u>
To Town Buildings:		
Municipal Complex	\$ -	\$ 2,000
Post Office	-	1,000
Liberty Hall	-	1,000
Town Garage	-	5,000
To Town Pier	-	2,000
To Maritime Maintenance	-	2,000
Port Road Slip	-	2,000
To Equipment:		
Fire Capital Equipment Reserve	-	2,000
Highway Capital Equipment Reserve	60,000	5,000
To Revaluation and Mapping	-	2,000
To Computers & Electronics	-	1,000
To Major Road Repair & Paving	-	75,000
SELECTMEN RECOMMEND:	<u>\$60,000</u>	<u>\$100,000</u>

ARTICLE 37: To see what sum the Town will take from the following revenue sources to apply against the Tax Levy as to be shown on the Municipal Tax Assessment Warrant as other revenue:

	<u>18-19</u>	<u>19-20</u>
05-222 Automobile Excise	\$180,000	\$180,000
05-333 Boat Excise	4,500	5,000
10-410 State Road Assistance	10,000	30,000
10-415 State Winter Contract	60,720	60,720
10-425 Tree Growth Reimbursement	3,000	3,000

10-430 Veteran's Exemption	1,000	1,500
10-440 Snowmobile Fees	150	150
15-500 Tax Interest	4,000	4,200
15-505 Lien Interest	6,000	7,000
15-510 Agent Fees	3,500	3,500
15-515 Checking and Savings Interest	20,000	27,500
15-525 Building Permits	600	800
15-526 GATR Lease Revenue	0	5,000
15-528 Vital Statistics	1,100	1,100
15-529 Postal Lease Revenue	22,000	22,000
15-530 Misc. Revenue	5,000	6,000
15-532 Clam Licenses	10,000	12,000
Use of unassigned General fund balance		
Article 27	3,550	0
Article 28	25,000	0
SELECTMEN RECOMMEND:	<u>\$360,120</u>	<u>\$369,470</u>

ARTICLE 38: To see what sum the Town will take from Municipal Revenue Sharing to apply against the Tax Levy as to be shown separately on the Municipal Tax Assessment Warrant.

10-405 State revenue sharing	<u>18-19</u>	<u>19-20</u>
SELECTMEN RECOMMEND:	<u>\$43,500</u>	<u>\$45,000</u>

ARTICLE 39: To see if the Town will vote to accept any and all funds as provided by the Maine State Legislature and private and federal grants and to authorize the Selectmen to approve any matching requirements from any appropriate accounts, excluding surplus and designated special revenue funds.

ARTICLE 40: To see if the Town will vote to accept any and all monies for pre-payment of property taxes.

ARTICLE 41: To see if the Town will vote to increase, upon approval of the current year warrant articles or under extraordinary circumstances, its 2019 property tax assessment above the property tax levy established by State Law (LD-1).

ARTICLE 42: To see if the Town will vote to authorize the Board of Selectmen to overspend any original and approved warrant article budgetary line item by up to 10% of that line item as long as there are under-spent budgetary line items to transfer it from. Any required transfers are to be reflected in Selectmen's meeting minutes as approved prior to the end of the fiscal year or within 30 days of the end of the fiscal year.

ARTICLE 43: To see if the Town will vote to authorize Selectmen to issue a contract for the complete revaluation and digital mapping installation, in order to bring the Town into compliance with State Law and bring the maps up to date, at a cost not to exceed \$100,000.

Explanation: State low percentage for mandatory revaluation is 70%. Machiasport is currently at 71%. Historically, the Town has employed an Assessor's Agent. The Agent is not required to have the level of training as a Certified Maine Assessor. The Town is overall in a position where our assessed values are not close enough to the fair market value, as they are mandated.

ARTICLE 44: To see if the Town will vote to approve the “**Disbursement Warrant Ordinance**” as described below:

Section 1. Purpose.

The purpose of this ordinance is to provide an alternative to the statutory procedure for approval of warrants authorizing the treasurer to disburse money.

Section 2. Authority.

This ordinance is enacted pursuant to 30-A M.R.S.A. §3001 and 5603 (2)(A).

Section 3. Procedure for Approval.

The treasurer may disburse money only on the authority of a warrant drawn for the purpose, either (a) affirmatively voted and signed by a majority of the municipal officers at a duly called public meeting, (b) seen and signed by a majority of the municipal officers acting individually and separately, or (c) signed as otherwise provided by law for the disbursement of employees’ wages and benefits and payment of municipal education costs. This ordinance will become effective upon approval.

SELECTMEN RECOMMEND: Affirmative vote

Explanation: This has been the manner of operation at the Town Office for many years. Through training experience this year, we learned that an ordinance is necessary to continue this practice.

ARTICLE 45: Shall the Town seek legal clarification through the courts for a Superior Court Judgement ordering the Town to use no more than 16.5’ to maintain the roadway of Beach Road?

Explanation: In 1997, Michael & Paula Aschettino, Douglas Woods and Elizabeth Grant were awarded a judgement against the Town of Machiasport with respect to the right-of-way that is Starboard Road (a/k/a Beach Road.) **PARAGRAPH 2:** “The right of way shall be for limited for vehicular and foot passage only and shall not include the right of utilities, the width of the road shall be limited to sixteen and one-half feet.”

PARAGRAPH 3: “The maintenance to the town road shall, pursuant to Lamb v. Euclid Amble Association 563 A2d. 365, be conducted by the Town only and the town will enforce its sole right to make repairs.”

PARAGRAPH 4: “The Town will comply with all environmental laws and regulations relating to repair and maintenance of the road after first obtaining DEP approval. All maintenance and improvements will be conducted within the bounds of the right of way as defined in paragraph 1 above.”

Considering the width of plow trucks and lack of visibility during storms, this will be a continuous project.

ARTICLE 46: Shall the Town raise and appropriate \$7,500 to return Starboard to 16.5’ as per the Superior Court Judgement against the Town of Machiasport dated September 7, 1984; and to commit to the annual measuring and restructuring of the roadway to maintain 16.5’?

ARTICLE 47: Shall the Town continue to work to amend a new Shoreland Zoning Ordinance?

Explanation: The State has issued a Shoreland Zoning Law “Chapter 1000” and the Town currently has a Shoreland Zoning Ordinance which is referred to as the 1992-1993 Shoreland Zoning Ordinance. When both State and Town have legislation covering the same topic, the most restrictive is the one enforced. To date, the Town has spent approximately \$5000 and hundreds of research hours in an attempt to create an acceptable document. If the currently proposed SLZ Ordinance is accepted, then it will be the rule of the Town. If it is not passed then Chapter 1000 applies. The effort to update the 1992-1993 Ordinance was started at the recommendation of the Town’s legal counsel, who would be defending the Town in any legal action.

ARTICLE 48: To see if the Town will vote to approve an increase in the 2018-2019 budget lines by \$6,400 with the funds to come through the utilization of Unassigned General Fund Balance. Amount to be applied as follows:

20-21	Clerk Salary	\$2500
20-41	Professional Assessor	2200
20-45	Accounting / Audit	250
20-54	Publishing	200
25-07	FD Equipment	100
30-35	Highway Fuel	200
30-53	Street Lights	350
45-17	Conservation Utilities	100
60-33	Veterans Graves	<u>500</u>

SELECTMEN RECOMMEND: \$6400

/s/Brian Smith

/s/Jeffrey Davis

/s/Marcia L. Hayward / Clerk

MARION TRANSFER STATION

Telephone: 726-4561
Hours: 7:30 AM to 3:00 PM Tuesday through Saturday
Location: 1 Station Road, Rte. 191, Marion Township
Trash Price: \$0.05/lb. (100 lb. minimum)

Materials and Fees:

Refrigerators (Freon MUST be drained), washers and dryers - free.
Sofas, chairs, mattresses, box springs, asphalt shingles - priced per pound.
Tires - car \$3.00/large truck \$6.00.
Skidder/Tractor - \$50.00
Wood or Demo Debris - \$0.0225/lb.
Metal is free.
NO engines or transmissions.
NO used oil.
NO medical waste, needles, medications, dead animals or animal parts.
275 gal. oil barrels must be cut in half.

You **MUST** have a Marion Transfer Sticker (MTS) to dispose of these items. Please stop in the office and sign your slip **every time** you go there. If you have **under** 100 pounds, you must pay at the office.

Below is a list of telephone numbers that you might find useful:

POSITION	NAME	TELEPHONE NO.
Town Clerk/Treasurer/ Administration for Selectmen	Marcia Hayward	255-4516
Deputy Clerk/Tax Collector	Susan Tilney	255-4516
Fire Chief (Burn Permits)	Dave Nielsen	263-6099
Shellfish Warden	Jonathan Rolfe	263-6527
Animal Control	Heron Weston	271-7242
Wildlife Complaints		973-3700
Trash Removal	Pete Sprague	263-5374
Road Commissioner	Pete Sprague	263-5374
Harbor Master	Wade Day (Moorings)	255-6138
CEO/LPI	Jim Bradley	255-8874
Assessor (1 st & 3 rd Wed.)	Lorna Thompson/Amy Dunn	255-4516
Marion Transfer Station	Tues. - Sat. 0730-1500 hrs.	726-4561
Washington County Sheriff		255-4422
Machiasport Post Office		255-3531

The town website is www.machiasport.org.

We are also on Facebook: <https://www.facebook.com/townofmachiasport>. Please feel free to follow us.

Office closures and other information will frequently be found there.