



TOWN OF BAILEYVILLE ANNUAL REPORT

**FOR FISCAL YEAR
JULY 1, 2014
-
JUNE 30, 2015**

Baileyville Town Report Dedication

Mr. Arvind "A.K." Agarwal, is the Director and CEO of International Grand Investment Corporation (IGIC), which is the parent organization of Woodland Pulp LLC and St. Croix Tissue Inc. here in Baileyville.

Mr. Agarwal started his career in the Pulp and Paper Industry in the 1970's. He has served in various capacities of increasing responsibility in several mills on multiple continents. In 2010, Mr. Agarwal led the acquisition team for IGIC to acquire the Woodland mill from Domtar Corporation. Since this acquisition, Mr. Agarwal has been instrumental in the revitalization of the pulp mill. One of the most notable of these capital projects was the conversion of the mill's boilers and lime kiln from oil to natural gas in 2011 and 2012.

More importantly in March of 2014, Mr. Agarwal announced the formation of St. Croix Tissue, Inc. and the installation of two Tissue Machines at the Woodland mill site.

Tissue Machine No-1 commenced the start up process in early March of 2016. The second machine is scheduled for start up in the summer of 2016.

Eightieth

Annual Report

Under Town Manager Form of Government

of the

Receipts and Expenditures

and

Financial Condition

of the

TOWN OF BAILEYVILLE

Washington County, Maine

Incorporated February 19, 1828

For the Year Ending

June 30, 2015

IMPORTANT INFORMATION

TOWN COUNCIL MEETINGS

Regular Council Meetings are held on the second and fourth Mondays of each month at 6:00 p.m. at the Municipal Building. Occasionally, a topic will come up that requires a special council meeting. These are posted at the Town Office and if time permits in the local newspaper. Council meetings are televised on Baileyville's informational channel BaCAT, Channel 5.

SCHOOL BOARD MEETINGS

Regular School Board Meetings are held on the first and third Tuesday of each month at 5:30 p.m. at the Woodland High School Library.

PLANNING BOARD MEETINGS

The Planning Board holds meetings at the Town Office on an as needed basis.

CODE ENFORCEMENT OFFICER

The Code Enforcement Officer holds office hours at the Town Office from 9:00 a.m. to 2:00 p.m. Monday through Friday. Lunch hour most of the time will be 12:00 noon to 1:00 p.m.

TRANSFER STATION AND RECYCLING CENTER HOURS

The transfer station and recycling center is open the following days and hours:

Tuesday	8:00 a.m. - 12:00 noon
Thursday	8:00 a.m. - 4:00 p.m.
Saturday	8:00 a.m. - 4:00 p.m.

TELEPHONE NUMBERS

Police, Fire, and Ambulance Emergency.....	911
Police Department Non-Emergency.....	427-6203
Fire Non-Emergency.....	427-3442
Town Office.....	427-3442
Recreation Department.....	427-6205
Wastewater Treatment Plant.....	427-6207
Public Works Department.....	427-6208
Baileyville Utilities District (Water Company).....	427-3328
Woodland Public Library.....	427-3235
Woodland Elementary School.....	427-3882
Woodland High School.....	427-3325
Superintendent of School Office.....	427-6013

TOWN OFFICIALS

Ambulance:

Dial 911

Assessors:

Assessing Agent/Contractor

Lorna Thompson

Board of Appeals:

Patricia Metta (2018)
James Bohanon (2019)
Brian Hoops (2019)
Ron Wallace (2018)
John Gallant Jr. (2018)

Baileyville Utilities District Trustees:

Kevin Dean, Chair (2018)
John Larkin (2021)
Ron Mahar (2020)
Andrew Snowman (2019)
Brian Smith (2017)

Code Enforcement Officer:

Andrew Snowman

Fire Department:

Forest Fire Warden:

John McPhee, Fire Chief
Brandon Ireland, Asst. Chief
Gary Townsend, Captain
Barry Coleman
Darren Ireland
Robbie Lee
Jamie Bohanon
James Lee
Ben James
Frank Mejias
Bill Delnicki
Glenn Connolly
Connor Ireland

Health Officer:

Dr. Charles McHugh

Overseers of the Poor:

Town Manager and Council

Planning Board:

Dr. Charles McHugh (2018)
Sheridan Smith (2017)
Emily Miller (2017)
Ed Hanson (2019)
Gary Moore (2019)
Meredith Snowman (2018)
April Lee (2018)

Plumbing Inspector:

Allan Sutherland

Police Department - Full Time Officers:

Bob Fitzsimmons, Chief
Andrew Seavey
Joshua Engroff

Part Time Officers:

Dave Claroni
Matt Vinson

Public Works Department:

James McLaughlin, Director
Gary Townsend
John McPhee
Stephen Laplant

Recreation Advisory Committee:

Stephen Lincoln
Keith Moody
Muriel McPhee
Gayle Moholland
Becky Varnum

Recreation Department:

Michael Boies, Director

Solid Waste/Recycling Department:

James McLaughlin, Director
Frank Mejias

Sealer of Weights and Measures:

State of Maine

School Committee:

Crystal Monk (March 17)
Sheridan Smith (March 17)
Alane Gayton (March 18)
Scott Harriman (March 18)
James Bohanon (March 19)

School Superintendent:

Secretaries

William Braun
Christina Moore
Amber Arbo

Auditor:

Maine Municipal Audit
Services, PA

Town Clerk:

***Clerk
Deputy Clerk***

Richard Bronson
Marilyn Leighton

Town Council:

Tim Call, Chair (March 19)
Steven Knowles (March 18)
Craig Croman (March 18)
David McAlpine (March 17)
Carl Ripley (March 19)

Town Office:

***Town Manager
Office Staff***

Richard Bronson
Marilyn Leighton
Karen Fickett

Town Treasurer:

John Larkin

Tax Collector:

Richard Bronson

Voter Registration:

Marilyn Leighton, Registrar

Water Pollution Control Plant:

David Costello
Darren Ireland
Olver Associates, Inc.

Woodland Library Trustees:

Craig Croman (2016)
Kathy McGaw (2019)
Carey Fox (2017)
Steve Knowles (2019)



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

Paul R. LePage
GOVERNOR

Dear Citizens of Baileyville:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Baileyville:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

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

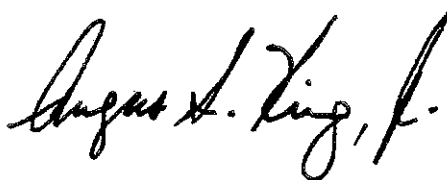
COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at 1-800-432-1599 or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.
United States Senator

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

PRESQUE ISLE
189 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

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

United States Senate

WASHINGTON, DC 20510-1904

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 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.


As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd 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 Washington County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at 207 945-0417, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



Dear Friends and Neighbors:

I am grateful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great State of Maine. Please let me provide you with a recap of the first session of the 127th Legislature as well as my hopes for the second session, which begins in January 2016.

One of the most important items on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, so those who have given all that a person can give can feel welcomed and at home in our state. We restructured portions of our welfare system, increasing funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta because I believe that, while I'm here, I can have an impact on the direction of our district and state. Because of this belief, passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

As you know, more changes are necessary. In 2016, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my support behind legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session. Fighting the war of drugs here in Maine will also be a top priority for lawmakers and myself. Several bills have been proposed that will aid officers in combating the drug epidemic taking place in Maine. We must come together and attack this epidemic through stronger enforcement, appropriate education and effective rehabilitation. I am sponsoring one of the several bills this session to address this serious problem.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 207-287-1505 or at senatorburns@myfairpoint.net if you have comments or questions, or if you would like assistance in navigating our State's bureaucracy.

Sincerely,

David C. Burns
State Senator



HOUSE OF REPRESENTATIVES

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

REP. JOYCE MAKER

(207) 287-1440

JOYCE.MAKER@LEGISLATURE.MAINE.GOV

March 2016

Dear Friends and Neighbors,

As we reconvene for the second session of the 127th Legislature of the House of Representatives, I want to thank you all for giving me the opportunity to again represent the citizens of District 140 in Augusta. Despite some obstacles the legislature faced in 2015, I have returned to the State House feeling confident in my ability to contribute to the passage of meaningful legislation.

In the second session, I will continue my work on the Joint Standing Committee on Education and Cultural Affairs to ensure that Maine students are given sufficient educational opportunities and choices. On this panel, the other members and I oversee issues regarding the Maine Department of Education, the State Board of Education, the University of Maine System as well as the Maine Community College System.

The Legislature will be in session until mid-April; please call me anytime at 287-1440 or email me at Joyce.Maker@legislature.maine.gov to keep me updated on any concerns you might have. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Again, thank you for selecting me as your State Representative in District 140 and please do not hesitate to contact me.

Warmest Regards,

A handwritten signature in black ink that reads "Joyce A. Maker".

Joyce A. Maker
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 2016

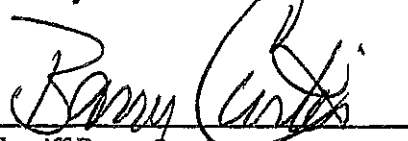
The first year of my administration has been full of many challenges and opportunities, but building relationships has been at the center of the major successes that we are proud to celebrate.

During the early fall of 2015, questionnaires were sent to each town in Washington County asking what we could do to better serve the residents. There was an impressive response rate, with all but two or three towns returning the questionnaires. Using the information we gathered, we have explored what the Sheriff's Office can do for the county's citizens. One of the clear requests was for more coverage. We have budgeted for an additional full-time patrol position, which would bring our roster to eleven full-time deputies. We feel this is a great beginning to building our relationships with each town.

In the past, we have had a strong collaboration with the MDEA. We improved our cooperative abilities this year by assigning a second deputy to work with the MDEA in Washington County. In 2015, we assisted in numerous drug investigations, including the discovery of a meth lab in Wesley. We value a continued joint-effort approach to addressing drug issues in our communities.

Besides working with communities and other agencies, we have also worked to renew leadership relationships. I was very happy this year to participate in the Maine Sheriff's Association annual meeting. I also met with the leadership of all law enforcement agencies within the county and discussed how we could assist them. I found this meeting valuable, and I anticipate facilitating a follow-up meeting.

Thank you for your essential support during my first year. I look forward to my second year of serving you.


Sheriff Barry Curtis

www.washingtoncountymaine.com

Annual Report - Baileyville Town Manager -Richard Bronson

It has been a good year in Baileyville; we can see progress in many places. As is noted by the dedication of this Town report, the new investment and construction at Woodland Pulp and St. Croix Tissue is now very easy to see. This development will bring new people, jobs and new money into our community. This will be helpful to many community assets that we all value. Over time it will also help hold or reduce the tax rate.

In planning for the future we have a report from professional consultants regarding the future of the schools. This report which is funded in part both by the Town and the school system will help both the Town and the School Committee make good decisions about managing the schools going forward.

We are planning, subject to Town Meeting budget approval, to bring our Police Department back to a large enough staff to provide full time police patrol in the town. Also we are looking at making some much needed replacements of equipment at Public Works.

Assuming all continues as planned we will begin a substantial improvement project for the sewer system early in the summer of 2017. Much of the sewer system is quite old and failing of pipes has begun. The sewer systems, both sanitary and storm sewers are leaking badly enough that the State environmental regulators are asking the Town when we will be making repairs. To date the engineers we have operating our Waste Water Treatment plant, Olver Associates, have also been designing the sewer system repairs. The idea that we are moving toward major repairs has satisfied the regulators to date but they do have the power to force the Town to do the repair work under their terms if we do not keep moving forward with the repairs. The project which is planned in five phases will cause much disruption of the streets in Woodland village during the summers of 2017, 2018 and possibly 2019. However after that work is completed you will have new surfaces on many of the village streets and sidewalks. In the meantime we will not spend much on village street and sidewalk surfaces which will only be lost during the sewer construction. To fund this sewer work the Town will need to approve a new bond with the State Bond Bank. It appears likely that there will be a special Town Meeting later this year for that approval. Happily Baileyville is in the position where we will complete paying off a couple of old bonds over the next year so putting a fresh bond in place for the sewer repairs will not much change the Town's bond indebtedness.

In the past year the economic development efforts of Baileyville and Calais have brought into place an economic development corporation that is owned by the two municipalities. We feel this is an absolutely critical effort and we feel we are beginning to make some progress. Both the Baileyville Town Council and the Calais City Council are optimistic about this effort.

Your Baileyville Town Council and staff work well together to bring the good results that we are receiving. They will continue to work for the Town and you as we move forward. Your support of the Town and its efforts are greatly appreciated.

TOWN OFFICE REPORT

LOCATION: 63 Broadway Street
TELEPHONE: 427-3442
HOURS: 8:00 a.m. to 4:00 p.m. Mon-Friday
STAFF: Marilyn Leighton, Office Manager
Karen Fickett, Asst. Office Mgr.

TOWN CLERK

The Town Manager is the official Town Clerk; however, the office staff are deputies and perform almost all official functions which may be required. The Town Office performs all duties relating to the keeping of vital records within the Town of Baileyville. Copies of birth, marriage, and death certificates can be obtained during business hours for a fee of \$15.00 per certificate. Marriage licenses can be obtained here and are \$40.00.

The following were entered into the Town of Baileyville vital records during the fiscal year of July 1, 2014 through June 30, 2015: 16 births, 5 marriages and the following 25 deaths:

Cochran, Gerald R.	75	11/14/2014	Monk, Greg Allen	56	04/21/2015
Daggett, Ivah Althea	82	01/19/2015	Niles, David John	54	09/21/2014
Delmonaco, Edmund C. Jr.	62	03/16/2015	Perkins, Leo Adelbert	54	05/25/2015
Desjardin, Lily Lou	80	03/01/2015	Plourde, Jimmy S.	42	03/22/2015
Edgerly, Franklin Wilbur	89	04/16/2015	Plourde, Rejean J.	67	05/02/2015
Flood, Ralph Daniel	60	01/02/2015	Record, Coleen M.	59	03/10/2015
Gagner, Jeffrey Phillip	66	07/01/2014	Scott, Gary Thomas	42	01/15/2015
Kneeland, Norris Harvey	83	11/06/2014	Seavey, Mina Joanne	79	05/19/2015
McLellan, Gordon Brian	62	04/18/2015	Shain, Frances Marie	84	04/30/2015
McPhee, James Daniel	63	12/26/2014	Smith, Bobby L. Sr.	82	02/13/2015
Mercier, Donald Frederick	94	10/20/2014	Stimson, Lois Elaine	84	10/19/2014
Mercier, Peter Donald	68	12/09/2014	Welton, Marion E.	80	07/26/2014
			Worster, Robert E.	43	05/31/2015

MOTOR VEHICLES

The Town Office now offers limited new registrations. Anyone who buys a new vehicle can register the vehicle at the Town Office instead of going to Motor Vehicle, if they are using a credit from a valid registration from another vehicle that was traded or sold at a dealership. Any re-registrations can be completed at the Town Office without having to go to Motor Vehicle in Calais. The fee for the service is \$3.00. Anyone wishing not to pay the \$3.00 fee can continue to pay only excise tax at the Town Office and go to Motor Vehicle to complete the registration.

DOG LICENSES

It is a state law that all dogs over the age of six months be vaccinated for rabies and be licensed yearly by January 31st. The fees are \$11.00 for a non-spayed/neutered dog or \$6.00 for a spayed/neutered dog. A certificate of neutering and a valid rabies certificate are required at the time the license is issued.

RECREATIONAL VEHICLES

The following were registered between July 1, 2014 and June 30, 2015

Boat Registrations	206
ATV Registrations	192
Snowmobile Registrations	124

Recreational vehicle registrations and stickers are available at the Town Office during business hours. Individuals no longer receive pre-printed re-registrations from the state. The prices shown below include a \$1 agent fee, which goes to the town's general fund and the remainder is sent to the state each month.

Snowmobiles and All Terrain Vehicles

Snowmobile registrations are \$46.00 and all terrain vehicles are \$34.00. Both registrations are valid for a period of one year from June 1 to June 30. When registering a snowmobile or an ATV for the first time, sales tax is collected unless it was bought through a dealer and has already been collected.

Boats

Boat registrations are \$25.00, \$30.00, \$36.00 or \$44.00 depending on the size of the motor plus applicable excise tax. The registrations are valid for a period of one year from December 1 to December 30. All boats powered by motors, gas or electric, must be registered yearly. This includes canoes and rubber rafts if motorized. Sales tax is collected at the time of first registration unless it was bought at a dealer and has already been collected. The costs above include the milfoil sticker. The milfoil sticker money goes to the State of Maine in order to prevent the harmful plant from infecting our waters in Maine.

HUNTING & FISHING LICENSES

The Town Office now sells hunting and fishing licenses. A regular hunting or fishing license is \$27.00. The combo license is \$45.00.

REAL ESTATE TAXES

Real estate taxes may be paid at the Town Office either in person or by mail. A tax payment plan is also available in which taxpayers may pay in twelve monthly installments beginning in July and ending in June. All payments must be made each month or interest will be calculated for the missed months and will be collected. The tax year runs from July 1 to June 30th.

VOTER REGISTRATION

Voter registration and affiliation changes are done at the Town Office.

FIRE PERMITS

See following page for details.



To the citizens of Baileyville

New open burn permit procedure

The Town of Baileyville is now on the new Maine State burn permit system of obtaining a permit online via the Internet. Residents wishing to obtain a burn permit will now have to purchase them online at www.maineburnpermit.com for a cost of \$7.00 a permit.

What you will need to obtain a permit

- **Burn Information including address and type of material being burned**
- **Printer to print your permit**
- **A Visa or MasterCard credit / debit card**
- **For residents who lack internet access or a credit card permits to burn in Baileyville can still be obtained at the Town Office by paying a fee of \$5.00.**

Although permits can be purchased 24 hours a day, burning is only allowed after 5:00pm and before 9:00am. The only exception is when there is a steady rain or the ground is completely covered with snow. For more information visit the frequently asked questions section of the web site.

Online Burn Permits are valid only on Class 1 or Class 2 days. The person requesting the permit must verify the class day after 9:00AM on the day they intend to burn. The fire danger class day can be found on the burn permit web site.

This system is for brush piles, wood debris and agricultural burns only. Please contact your local fire department for campfire permits.

Contact information: John McPhee
Baileyville Fire Chief at 214-6490

BOARD OF ASSESSORS REPORT

Tim Call
Craig Croman
David McAlpine
Steven Knowles
Carl Ripley

At the June 2015 Town Meeting voters approved budgets for the fiscal year July 1, 2015 through June 30, 2016 requiring a tax commitment of \$4,385,002.44. Total valuation for the Town establish as of 04/01/2015 was \$214,951,100, resulting in a mil rate of 20.4 mils on the dollar.

For many years the Town Council has hired a Certified Maine Assessor, William Van Tuinen, to assist with the commercial and industrial valuations throughout town. As time passes, the assessment process has become more complex, requiring extensive knowledge of Maine law and court cases. Therefore in more recent history the town has also hired an Assessor's Agent, Certified Maine Assessor Lorna Thompson, to assist with the residential real estate valuations. She is generally available at the Town Office on the first Monday of each month to meet with taxpayers and discuss any assessment concerns. The Assessor's Agents gather information and provide recommendations to the Board of Assessors based on State Law. The Board of Assessors meet on an "as needed" basis in the Town Office. They review the Assessor's Agents information and make decisions based on the recommendations. These meetings are open to the public.

If you need to meet with our Assessor's Agent, please leave a message with Karen or Marilyn at the Town Office.

All tax records, maps and cards are available for viewing by any person during regular business hours of the Town Office.

The Board would like to remind its citizens that tax exemptions such as homestead, veterans and blind require an application process. Please note that it is NOT necessary to apply for these exemptions each year unless you relocate. Please see the page in this report titled "Are you Eligible for a Property Exemption" for further specifics regarding property tax exemptions.

The Board also wishes to thank taxpayers and residents for their cooperation with the town-wide revaluation which was completed last year.

Are You Eligible for a Property Exemption?

HOMESTEAD EXEMPTION

Eligibility requirements:

- Must be a legal resident of the State of Maine
- Must have owned a homestead property in Maine for at least the past 12 months.
- Must declare this homestead as your permanent place of residence and it must be the only property for which a homestead exemption is claimed.(Summer camps, vacation homes and multiple residences do not qualify.
- Must file an application with the Assessor on or before April 1

BLIND EXEMPTION

Eligibility requirements:

Real estate property owners who have been determined to be blind by a licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry may be eligible for this exemption.

- Must file an application with the Assessor on or before April 1

VETERANS EXEMPTION

A veteran who served on active duty in the armed forces may apply for an exemption from property tax in the place where they reside provided:

- they served during a recognized war period and have reached the age of 62 years or;
 - they served during a recognized war period and are receiving any form of pension or compensation from the United States Government for total disability, service-connected or non-service-connected, as a veteran; or
 - they were injured during active military service in the line of duty and are receiving 100% service connected disability from the United States Government; or
 - they were awarded the Armed Forces Expeditionary Medal and have reached the age of 62 years; or
 - they were awarded the Armed Forces Expeditionary Medal and are receiving any form of pension or compensation from the United States Government for total disability, service-connected or non-service-connected, as a veteran; or
 - they served during a recognized war period and received a grant as a paraplegic veteran for specially adapted housing units.
- Unremarried Widow, Widower or the Minor Child of a Veteran and Unremarried Widowed Parent of a Veteran may also be eligible for this exemption.**
- Must file an application with the Assessor on or before April 1

PROPERTY TAX FAIRNESS CREDIT (CIRCUIT BREAKER)

The Circuitbreaker Program has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. Information can be found on the State's web site: <http://www.maine.gov/revenue/taxrelief/ptfcssummary.htm> or by calling 207-626-8475 for assistance.



Town of Baileyville

63 Broadway Street
P.O. Box 370
Baileyville, ME 04694
207-427-3442
FAX 207-427-6200

Dear Baileyville Property Owner:

March 2016

If you own a business, home occupation, or some other self-employment method, you must complete and return a personal property declaration to the Town of Baileyville prior to May 1, 2016. **It is your responsibility under Maine Law to assist the Town by furnishing the information requested about your business. If you fail to file a declaration, we will have no choice but to estimate the value of your personal property and you will, by Maine Law, forfeit your right to appeal the value that is placed on your personal property.**

Items which must be declared are outlined but not limited to those items listed below. Please send a detailed list of all your business: machinery, equipment, office furniture, fixtures, computers, printers, telecommunications equipment, trailers, unregistered vehicles, construction and wood harvesting equipment, etc. and equipment and goods held for rental. Please do not include any items on which you have paid an excise tax. You must show make, model, year of manufacture, year purchased, original purchase price and purchase location (in Maine or out of state) for all items. If you are unsure of the exact original purchase price, list an approximate dollar amount to the best of your ability. All items must be declared, even if they are fully depreciated.

If you lease items for your business, please list these items also, including the leaseholders names and addresses, as well as the other information mentioned above.

If you have declared in recent years, your listing is attached. Simply update the listing by crossing off items that you no longer have and indicate how these items were disposed of (for example: sold to IOU Holdings Inc., etc.). If you have acquired items, please list them using the guidelines outlined in the paragraph above.

**This personal property tax is required by Maine State Law.
(Excerpt of the law is printed on the back of this page.)**

Please see the enclosed Maine Business Equipment Tax Exemption (BETE) letter for information on this state program and BETR (Business Equipment Tax Reimbursement). **Please be aware that State government is currently proposing substantial changes to the program and we cannot guarantee that the reimbursement and/or the exemption will exist in the future.**

If you have any questions, please feel free to contact the town office. The Assessor's Agent is generally in the office the first Monday of each month.

Thank you in advance for your assistance.

Personal Property/Business Equipment Law

TITLE 36 M.R.S.A.

§601.~Personal property; defined

Personal property for the purposes of taxation includes all tangible goods and chattels wheresoever they are and all vessels, at home or abroad. ~

§706.~Taxpayers to list property, notice, penalty, verification

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.~ [1977, c. 509, § 13 (rpr).]

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.~ [1977, c. 509, § 13 (rpr).]

If notice is given by mail and the taxpayer does not furnish the list, he is barred of his right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal therefrom for any abatement of his taxes, unless he furnishes the list with his application and satisfies them that he was unable to furnish it at the time appointed.~ [1981, c. 30, § 1 (rpr).]

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.~ [1977, c. 50., § 13 (rpr).]

If the assessor or assessors, chief assessor or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred of his right to make application for abatement provided that upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.~ [1981, c. 30, § 2 (rpr).]

TOWN OF BAILEYVILLE
As of April 1, 2016

THIS SCHEDULE MUST BE RETURNED TO THE TOWN OF BAILEYVILLE, MAINE ON OR BEFORE MAY 31. FAILURE TO RETURN THIS FORM VOIDS YOUR RIGHT TO CONTEST THE VALUE WE HAVE PLACED ON YOUR PROPERTY. (TITLE 36, MRSA SECTION 706).

TOWN OF BAILEYVILLE

POB 370

BAILEYVILLE, ME 04694

Telephone: 207-427-3442

PERSONAL PROPERTY DECLARATION

Name: _____ Location in Baileyville: _____

Business Name: _____

Mailing Address: _____

Check correct title (Owner will be assumed unless otherwise noted.)

☐ Owner

☐ Party in Possession

GENERAL INSTRUCTIONS

List the costs by year of acquisition of all machinery and equipment, furniture and fixtures, computer equipment and leased equipment owned as of April 1. Include all fully depreciated items in your possession, even though they may not still be on your books. Include all items you may have expensed and may not be capitalizing. Those owners that have the ability to furnish the data digitally or wish to use reporting may do so if the information requested on this form is furnished.

ITEM 1: Furniture, fixtures and equipment would be the typical items found in offices, stores and restaurants.

ITEM 2: Machinery and equipment would be major mechanical items found in factories, plants, and offices and construction/wood harvesting equipment.

ITEM 3: Telecommunications equipment would be items utilized for telecommunications and must be listed separately.

ITEM 4: All computer equipment must be listed separately.

ITEM 5: Miscellaneous items include items such as tools, rental equipment, storage trailers, liquid propane tanks and other items not included in 1, 2 and 3 above.

ITEM 6: All agricultural and field crop equipment.

ITEM 7: Leased equipment including items you are leasing, but not those items where the lease is only a financing instrument (those types of leases should be included in the Items above).

ITEM 8: Personal property owned by another but located in your place of business, i.e. vending, coffee or ice machine and etc.

ITEM 1: FURNITURE AND FIXTURES

Quantity	Year	Year Acquired	Description	Original Cost	Purchase Location

NOTE: IF ADDITIONAL SPACE IS NEED, PLEASE LIST ON SEPARATE SHEET.

ITEM 2: MACHINERY AND EQUIPMENT

Quantity	Year	Year Acquired	Description	Original Cost	Purchase Location

NOTE: IF ADDITIONAL SPACE IS NEED, PLEASE LIST ON SEPARATE SHEET.

ITEM 3: TELECOMMUNICATION EQUIPMENT

Quantity	Year	Year Acquired	Description	Original Cost	Purchase Location

NOTE: IF ADDITIONAL SPACE IS NEED, PLEASE LIST ON SEPARATE SHEET.

TOWN OF BAILEYVILLE

AS OF APRIL 1, 2014

ITEM 4: COMPUTER EQUIPMENT

Quantity	Year	Year Acquired	Description	Original Cost	Purchase Location
----------	------	---------------	-------------	---------------	-------------------

NOTE: IF ADDITIONAL SPACE IS NEEDED, PLEASE LIST ON SEPARATE SHEET.

ITEM 5: MISCELLANEOUS ITEMS

Quantity	Year	Year Acquired	Description	Original Cost	Purchase Location
----------	------	---------------	-------------	---------------	-------------------

NOTE: IF ADDITIONAL SPACE IS NEEDED, PLEASE LIST ON SEPARATE SHEET.

ITEM 6: FIELD CROP EQUIPMENT

Quantity	Year	Year Acquired	Description	Original Cost	Purchase Location
----------	------	---------------	-------------	---------------	-------------------

NOTE: IF ADDITIONAL SPACE IS NEEDED, PLEASE LIST ON SEPARATE SHEET.

ITEM 7: LEASED EQUIPMENT

Type: _____
Cost: _____
Book Value: _____
Monthly Rent: _____
Owner's Name: _____
Mailing Address: _____

ITEM 8: PERSONAL PROPERTY OWNED BY ANOTHER

Type: _____
Cost: _____
Book Value: _____
Monthly Rent: _____
Owner's Name: _____
Mailing Address: _____

Please Note: A minimum of 10% will be added to all accounts that do not return their declaration.

I solemnly swear, having carefully read the above, that this report submitted in compliance with Title 36 M.R.S.A., section 706 and is true and correct to the best of my knowledge and belief as of April 1 of the current year.

Signed: _____
Printed Name: _____
Official Title: _____
Person Authorized to disclose records: _____
Telephone Number: _____
Date: _____

Business Equipment Tax Exemption Application (Title 36 § 691 – 700B)

This application must be filed every year with the municipal assessor no later than May 1st

Name of Business: _____
 Business Address: _____
 Name of Owner: _____
 Type of Business _____
 Account # _____

(See instructions on reverse page)

AS OF APRIL 1, 2010

Description of the Exempt Equipment (Please Be Specific)					Purchased / Placed in Service in Maine (Month / Year)	Current Age	Cost or Value New	Estimate of Current Value	Physical Address of Equipment (Leased Equipment Only)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Applicant (or property owner) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and, to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than applicant) is based on all the information of which the preparer has knowledge.

Assessor (or agent of the assessor) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and, to the best of my knowledge and belief, they are true, correct and complete.

Applicant _____ Date _____
 Preparer _____ Date _____

Assessor (or Agent of the Assessor) Signature _____ Date _____

To be Completed by the		
TIF (Y / N)	Assessor BETE Eligible (Y / N)	Assessed Value

Business Equipment Tax Exemption Application

What is BETE (Business Equipment Tax Exemption)?

BETE is a 100% property tax exemption program for eligible property that would have been first subject to tax in Maine on or after 4/1/08. BETE does not replace the BETR program (Business Equipment Tax Reimbursement). The BETR program remains in place for qualified property placed in service after April 1, 1995 and on or before April 1, 2007 and for retail/service property placed in service after April 1, 1995. (See <http://www.maine.gov/revenue/taxrelief/homepage.html> for more BETR information).

1. When and where to file application? This application is to be filed by April 1st of each year with the local assessor even if no changes in property status has occurred from the prior year. An automatic extension to May 1st is granted if the April 1st deadline is not met. An assessor may extend beyond May 1st upon receipt of written request.

2. What property is BETE eligible business equipment? Eligible business equipment is qualified property that would have been first subject to tax in Maine on or after 4/1/2008 and includes repair parts, replacement parts, replacement equipment, additions, accessions and accessories to other business property and inventory parts.

3. What property does not qualify for BETE? Property that does not qualify includes office furniture, lamps and lighting fixtures used primarily for general office or worker lighting, property owned or used by an excluded person, telecommunications personal property, gambling machines or devices and property located at a retail sales facility and used primarily in a retail sales activity. (See 5 Below)

4. Who does not qualify for BETE? Property owned or used by an "excluded person" does not qualify. Excluded persons include: public utilities, persons providing radio paging service, persons providing mobile telecommunications services, cable television companies, persons providing satellite based direct television broadcast services and persons providing multichannel multipoint television services.

5. What is excluded from BETE? BETE does not apply to property located at a retail sales facility and used primarily in a retail sales activity. Such property may qualify for reimbursement under the BETR program. A retail sales facility is a structure used to serve customers who are present at the facility for the purpose of selecting and purchasing goods or services at retail or for renting tangible personal property. A warehouse or call center facility is not considered a retail sales facility. Retail sales activity is associated with the selection and purchase of goods or services or the rental of tangible personal property. Manufacturing or processing is not considered retail sales activity.

TAXPAYER INSTRUCTIONS

Description of the Exempt Equipment: Description should be specific enough to be able to identify the property: (i.e. 2009 Bobcat model 236D skid steer loader, 2012 Ditch Witch trencher model RT30).

Date First Purchased/Placed in Service in Maine: list date equipment first put into service in Maine. Only equipment placed in service after April 1, 2007 is eligible for BETE.

Cost of Value New: The value of the equipment when it was new or what it would cost to purchase new. Include all installation costs.

Estimate of Current Value: Estimate of the current value of this piece of equipment.

Current Age: (for depreciation purposes) The total number of years this equipment has existed.

ASSESSOR INSTRUCTIONS

Located in a TIF District: Is the equipment located within a Tax Increment Financing District

Assessed Value: assessed value = depreciated value X certified ratio



Baileyville Police Department

63 Broadway Street
P.O. Box 370
Baileyville, Maine 04694

Emergency 9-1-1
Dispatch (207) 427-6992
Office (207) 427-6203
Fax (207) 427-6201

Chief of Police Bob Fitzsimmons

Fiscal year 2015 / 2016 has been a busy and challenging year here at the Baileyville Police Department.

We continue to work closely with our community and local, State and Federal law enforcement partners to combat the heroin epidemic that is plaguing not only our community but our entire State. We have executed search warrants and made arrest but I think our biggest impact will be the continuing education we provide our school aged children and young adults. I feel that by education and support they may not make the decision to turn to drugs.

The Baileyville PD hosted a drug forum at WCCC and it was well attended and shows the level of concern as well as some frustration regarding the increase in drug activity.

In May I was involved in a motorcycle crash and the result was that I was out of work for four months. Cpl. Seavey was named Acting Chief of Police and he along with Officer Engroff and Reserve Officer Claroni really stepped up. They worked long hours to keep the police department operating at a high level. They all have my gratitude for the hard work and dedication they displayed.

The police department added a new cruiser in September. It is a 2016 Ford Explorer SUV. This vehicle was a huge improvement during the winter months.

Some of our citizens attended a meeting and discussed the need for an additional officer with the town council. The council has made this one of their priorities for our next budget cycle.

The police department will continue to provide you with the service you all expect and deserve. We rely on you, our citizens, to complete our mission, which is to provide professional and ethical public safety services in partnership with citizens to identify, prevent and solve the problems of crime, fear of crime, social disorder and neighborhood decay, thereby improving the quality of life in our community.

Respectfully submitted,
Bob Fitzsimmons
Chief of Police

Baileyville Fire Department

A total of 39 calls were responded to in 2014

Here is a breakdown of those calls:

6- Vehicle Accidents

3-Industrial

2- Vehicle Fires

5- Structure Fires

4- Smoke/CO Alarms

3- Smoke Scare

4- Forest/Brush Fires

6- Ambulance Assist

4- Spill/Clean up

2- Chimney Fires

The following is a roster for 2016

201 Chief: John Mcphee

202 Asst. Chief: Brandon Ireland

203 Captain: Gary Townsend

204 Lt. James Lee

205 Darren Ireland

206 FF: Barry Coleman

209 FF: Robbie Lee

211 Ben James

210 Bill Delnicki

212 FF: Jamie Bohanon

213 FF: Glenn Connolly

214 Frank Mejias

215 Connor Ireland

I would like to thank the Firefighters of the Baileyville Fire Department for their time and dedication; it is you Firefighters that make this all happen, day, night, supper time and all the other times you leave family, friends and work to respond to a call.

I also want to thank our Mutual Aid Departments for the help they have given us, working well together is what makes this job safe and effective. So thank you to the Calais, Alexander, Princeton, Baring fire departments.

Report of the Princeton Regional Airport Authority 2015

Your Authority Members with the support of the member Towns/ City of Baileyville, Calais and Princeton has been busy with various programs dealing with safety concerns and at present preparing areas on the North/South Runway to enable the use of Bush Hogs to stop future growth of trees.

During the past 4 years The Authority has surpassed \$ 1,050,000.00 in Federal/State Grants.

2014-2015 Runway lighting including underground wiring and controller were replaced with new LED's, this will save on electricity and the constant repairs with the old system placed during the 40's.

Looking Ahead:

2016: Stump/Brush grinding on the N/S Runway, the tree harvest is under way this year.

2017: Permitting and preliminary work for reconstructing the Main Runway. (N/S)

2018: Reconstruction of Main Runway.

We have 11 Hangars and a few inquiries about building others. The Updated Master plan will address these issues.

Lifelight has added a fixed wing aircraft this year which enables medical flights from Calais Hospital when weather prohibits helicopter service. The Authority volunteers works very hard to keep the runway clear and Weather Station, AWOS systems up and running for Lifelight and Increased Corporation flights due to the tissue plant construction.

The Airport at the last count has over 4500 landings in the past few years. These are people who sign the log and a lot coming do not, so it is hard to get a solid count.

With the support of the Member Towns/ City, we can accomplish good projects for the Area and help all our Citizens.

Baileyville Reps. Keith Hanson, Tony Leavitt

Calais Billy Howard, Greg Bridges

Princeton Dave Herrick, Greg Monk

Thank -You

Your PRAA Staff

PARKS AND RECREATION DEPARTMENT REPORT

LOCATION: 63 Broadway St
TELEPHONE: 427-6205
DIRECTOR: Michael Boies

The fiscal year, July 1, 2014 to June 30, 2015 was busy, productive, and involved a wide variety of projects and programs. The department's programs were very well attended by the residents of Baileyville/Woodland and we were able to provide diverse programming that is varied and the department is always upgrading to make for a well rounded Parks and Recreation Department.

Several items of interest that is associated with the department are:

- Hosted/Sponsored the annual Halloween Party, Easter Egg Hunt, and Santa at the Library and WES
- New Dugouts Installed at Glidden Field
- Volunteer Station for the University of Maine Center on Aging, Senior Companion Program
- New surface installed at 4th Avenue Courts
- Member of the Baileyville/Woodland Holiday Committee, which did outstanding work on the October Fall Festival and the Christmas Holiday Parade and events
- Use of social media: "Facebook" for better ability on getting more information out to the public
- Participation and control of the town's community access station (BaCAT) for public announcements and various programs including recreational and community events, school athletics & special events, Town Council Meetings, Church Services, etc.
- Outdoor recreational facilities made ready for school department athletic contests, community athletic events, Town ceremonies and children's activities
- Member of the WCCC President's Advisory Council
- Member/President of the Eastern Maine Elementary and Jr. High Cross County League
- Hosted and organized two very large Jr. High basketball tournaments: Co-sponsored by the Down East Credit Union. Teams from all over Eastern Maine participate and it is one of the largest tournaments in Washington County.
- Installed more infield mix to Tammaro Field

- Installed new infield mix at Glidden Field
- Member of the U.M.M. Recreation Management Advisory Board

The Parks and Recreation Department is responsible for the following: Advertising recreational information on the radio, on Channel 5 (BaCAT), and on Facebook under Woodland Recreation to keep the public informed of information pertaining to the department's activities; and the scheduling of events/activities on all municipal run facilities.

The Department would like to give special thanks to the Woodland School Department, AOS 90, the Recreation Advisory Committee, Town Employees, Town Manager, Town Council Members, Spednic Club, local businesses, Woodland Holiday Committee, and the many volunteers, parents, and coaches involved in the Parks and Recreation Department.

In closing, it has been a pleasure to serve everyone for the past year and your confidence and support is greatly appreciated by the department. I would like to invite everyone to participate in the many programs being offered, and I hope that we can all work together to try and make next year an even better one.

Respectfully submitted,

Michael Boies
Recreation and Parks Director

RECREATION PROGRAMS OFFERED

SUMMER CAMP:

Various all day trips, sport clinics, movies, arts and crafts, Easter in July, swimming, playground activities, trips to the park, scavenger hunt, Halloween in August, Christmas in July, Babysitting Course, frisbee, golf, open gym basketball, lip-sync contest, Drama/Theater camp, bowling, tie dye day, bad hair day, patriotic day, 50's day, award ceremony and cookout, bike safety, Zumba, sewing classes, wrestling camp, and Ripken BB teams. "Celebrate Me" a special program for youth with Healthy Acacia

SCHOOL YEAR:

- Coed Elem. Basketball (grades 4-6)
- Grades 6-8 Jr. High BB League
- Open Gym Basketball (grades 4 - 12)
- Women's Volleyball League
- Elem./Jr. High Cross Country (grades 3-8)
- Boys "Cal Ripken" Baseball League (gr 3-6)
- Girls Softball (grades 3-5)
- Coed Farm Team/T-Ball (grades k-3)
- Pee Wee Soccer (Grades 2-3)
- Elementary Soccer (grades 4-6)
- Elementary Volleyball (grades 3-6)
- Jr. High/Elem Cheerleading (grades 4-8)
- Hunter Safety Course
- Adult Exercise/Aerobics
- Pee Wee Basketball (grades K-1)
- ATV safety Course
- Pee Wee Cheerleading (grades 1-5)
- Babysitting Course
- Jr. Basketball (grades 2-3)
- Jr. Wrestling (grades 2-8)

SPECIAL EVENTS:

- Co-sponsored Town's holiday events & ceremonies (Octoberfest & Christmas)
- Sponsored Santa Claus visits to local children
- Bicycle Safety Program
- Hosted Washington County Elem./JH X-Country Championship Races
- Easter Egg Hunt
- Halloween Party
- Annual Banquets for Various Sports Teams
- Co-sponsored/Participation with Local PTO Group
- Co-sponsored 27th Annual Jr. High Basketball Tourney (Down East Credit Union)
- Co-sponsored "Girl Zone", with Healthy Acacia

BaCAT TV:

Taped & aired Wreaths Across America

National Honor Society Induction Ceremony at WHS

Varsity Basketball Games at WHS

Town Council Meetings

School Board Meetings

Town Meeting

Woodland Public Library Report

Location: 169 Main Street

Telephone: 427-3235

Hours: 12:30 p.m. to 5:30 p.m. Tuesday – Thursday
11:30 p.m. to 4:30 p.m. on Friday

Staff: Sylvia Brown, Librarian
Jeanne Goggin, Assistant Librarian

The Board of Trustees for the Woodland Public Library has changed slightly again this year. Billie Jo Jack has left the area, and therefore the Board. Billie Jo and her girls put in countless hours on behalf of the Library. The Board appreciates all their hard work and wishes them well in their new adventures. The Board members include Trustee Kathy McGaw, Secretary; Trustee Craig Croman, and Trustee Carey Fox, Treasurer.

The population served by the Library is about 1,986, including many people from the surrounding communities as well. The Library is a very busy entity, and we have continued to have many people young and old coming in to use the computers. We now have 6 computers available for public use.

The Library has approximately 20,000 books, periodicals, and other media available on its shelves, with new books, including audio and large print books, being procured monthly. DVDs have been donated by a patron and are also being purchased. The public may now come in and borrow movies just like books. There have been many volunteers giving their time to the library. Several groups of students have helped with activities, including spending time working in the garden surrounding the building. Amber Hewes has volunteered to host story hour for the children on Wednesdays. Brianna Jack returned to help out with our Santa story hour in December. Shelves have been set up in the entryway of the library where surplus donated books are being sold. The librarians again hosted special activities and refreshments to celebrate Library Week in April. The Library also hosted a pumpkin decorating activity for children on the Saturday of Oktoberfest.

Donations of money, books, and magazine subscriptions are still being gratefully accepted.

Respectfully submitted,



Kathy McGaw, Secretary
Woodland Public Library

PUBLIC WORKS DEPARTMENT REPORT

STAFF: James McLaughlin, Director
Gary Townsend
John McPhee
Steve LaPlant
LOCATION: 22 Town Road
TELEPHONE: 427-6208

During the fiscal year July 1, 2014 to June 30, 2015 the Public Works Department performed a wide variety of tasks. The following is a partial list of some of those tasks:

- Paved Mountain View Drive, Spring Street, Cumberland Street and Ryan Road
- Crack sealed Lamb Farm Road
- Worked with Olver Assoc. and Allen Environmental with I & I Study
- Mowed lawns at Library, Town properties and along Main Street
- Swept all of Town roads, sidewalks and country roads
- Ditched part of Independence Ave
- Installed new sewer connection on South Princeton Road
- Replaced various culverts in town along with ones on Bear Cove and Staples Road
- Assisted School Dept with Manhole repairs prep work for paving school parking lots
- Assisted Recreation Dept with various tasks
- Worked on Recreation, police, and WWTP vehicles as necessary
- Assisted WWTP by hauling sludge to Woodland Pulp Landfill
- Worked with BUD on various water breaks
- Put up 1320 yards of salt sand
- Plow, sanded and performed snow removal
- Hauled off in excess of 300 wheeler loads of snow from the village with the assistance of Stanhope Trucking
- Due to the age of some of the Public Works equipment, the crew and a few outside contractors used a lot of resources making repairs to our aging fleet of equipment
- Slowly working to make upgrades to the Cemetery in regards to appearance
- Rebuilt and reset various man holes in town
- Dealt with beaver issues on Staples Road causing the replacement of culvert

The Public Works crew dealt with approximately 200 inches of snow and were called out in excess of 25 times during the winter of 2014-2015

Various other duties include patching potholes, preparing streets for paving, tree and brush removal, clean up weeks, assisted Police Chief with the labor of setting up his PR programs, painting cross walks and many man/equipment hours are used maintaining the Baileyville Landfill whereas the large amount of debris from the mill projects has caused for constant upkeep needed at our facility.

Would like to take this opportunity and mention the change to our staff this year. After almost 35 years of service to the Town of Baileyville, Jeff Pratt retired. The experience and knowledge that is gained in the course of over 3 decades is impossible to replicate and Jeff's retirement will be felt by the community on many levels. Thank you for your service!

With that said, I would like to welcome Steven Laplant to the Public Works Department. Steve comes from a lifetime of equipment operation, troubleshooting and just general knowledge that will be an asset to the Town of Baileyville. Welcome to the crew, Steve!

In the upcoming years the Town of Baileyville will be making significant repairs to our sewer system throughout town which will require the excavation of many roads and sidewalks. We have been working diligently to work around these upcoming projects to continue with the towns paving program but not cause us to excavate new pavement, this might explain to some, what seems like a haphazard paving plan recently.

Respectfully submitted,

James McLaughlin
Public Works Director

TRANSFER AND RECYCLING STATION REPORT

HOURS: Tues. 8:00 a.m. - 12:00 p.m.
Thurs. & Sat. 8:00 a.m. - 4:00 p.m.
STAFF: James McLaughlin, Director
Frank Mejias

Our Household Hazardous Waste Program has been working well to keep the hazardous waste out of the general waste stream. Items collected are fluorescent lights, ballasts, computer electronics, CRT's (monitors and TV sets), lead acid and gel cells (batteries). Unfortunately this is another state mandated requirement that has to be paid for by the municipality.

I would also like to express my interest in seeing more people getting into composting. We have citizens that currently compost that would love to help get you started. Please keep in mind whatever we compost and recycle helps to take the strain off the cost of trash disposal.

We accept newsprint, magazines, mixed paper (junk mail, non-corrugated cardboard), #2 plastic, tin cans, office paper and plastic bags. Please continue recycling if you currently do or start recycling as the amount of money savings by keeping out the MSW mainstream can be large.

The Baileyville Transfer Station accepts MSW (household trash), construction and demo debris, metal, tires, and bulk waste (furniture). Please put items in their appropriate spots. Nothing is allowed in the State certified burn area other than wood.

The following towns are contracted with Baileyville for use of our facilities. They are billed monthly on a per capita basis: Baileyville, Alexander, Baring, Grand Lake Stream, Crawford, Talmadge, Topsfield, Waite, Codyville, and Townships 6, 21 & 27.

Special thanks to the Public Works crew that is sometimes needed at the Transfer Station and Landfill for work that cannot be performed by the Transfer Station crew and their equipment. I would also like to thank Marilyn and Karen at the Town Office for helping with the billing paperwork.

Once again please help keep the rising cost of disposal down by doing your part in recycling and possibly composting. Thank you for another good year.

Respectfully submitted,

James McLaughlin
Public Works Director

BAILEYVILLE UTILITIES DISTRICT

LOCATION: 28 Main Street
TELEPHONE: 427-3382

2015 started out with a lot of snow and got worse from there. Keeping the plowing done and the hydrants clear was almost a daily task.

Several leaks were repaired during the year with the worst being the one at the intersection of Route 1 and Third Avenue.

Allens Environmental bored across the South Princeton Road for a new service. Boring is less expensive than trenching and leaves no bump.

A new 10' valve has been installed in the main after the Access Road. The 8' main that goes down the Access Road to Main Street can now be used as it was intended.

Meter replacement continues with lead free meters.

We encouraged customers to call or stop in with any complaints or concerns. Coming to us first and getting answers from the source prevents the customer from getting non factual information.

To contact the BUD call 427-3328 Monday – Friday, 7:00 a.m. to 3:00 p.m., Holidays and weekends you will get the duty man by calling the number 427-3328.

Respectfully submitted,

Gardiner Rolfe
Baileyville Utilities District

BAILEYVILLE WASTEWATER TREATMENT PLANT - ANNUAL REPORT - 2015

It is the goal of the Baileyville Wastewater Treatment Facility (WWTF) to operate and maintain the Facility within the requirements of the Maine Department of Environmental Protection's (DEP's) Waste Discharge License limits during all normal and wet weather flow conditions. In addition, it is the WWTF's goal to reduce the long-term impacts of high organic loadings on the treatment process and maximize the treatment of all wastewater at the treatment plant. The Town's secondary wastewater treatment facility discharges its treated effluent to the St. Croix River. The treatment facility is designed to treat a monthly average flow of 0.6 MGD and an instantaneous peak hourly flow of approximately 3.0 MGD. The plant operates very efficiently in removing Biochemical Oxygen Demand (BOD and Total Suspended Solids. The BOD test used to measure the oxygen depletion in the wastewater which is utilized to determine the strength of the water prior to its discharge to the River. Over the past year, the facility was in compliance with both BOD and TSS limitations. Effluent BOD averaged 5.0 mg/l with a removal rate of 96%. Effluent TSS averaged 4.2 mg/l with a removal rate of 96%. The licensed BOD and TSS average limitations are 30 mg/l with a minimum removal rate of 85%.

The facility is adversely impacted by high flow events which have the potential to cause violations at the plant and overflows in the interceptor during severe rain events. A recent study has determined that there are several locations in the system where the sewer system was not properly abandoned and where old vitrified clay sewers remain and leaking pipes exist. The Town is in the initial phases of planning a sewer system improvements project to improve these areas of the infrastructure identified during the recent study. The staff at the Town's facility is responsible for all aspects of the operations and maintenance of the treatment plant equipment and six pumping stations. This involves maintenance of all operating equipment, sampling and testing the effluent to make sure that the quality meets DEP permit standards, and responding to storm and high flow related events, updating policies and procedures, etc.

In 2015, the plant staff completed fabrication of metal framed buildings over both oxidation ditch drives to protect them from snow and ice. This also will permit better maintenance access to them during winter conditions. In addition, the staff at the plant also built a small building over the plant hydrant so that this could be utilized year round. New Teflon squeegees were installed on both final clarifiers eliminating the old rubber seal that required regular replacement. This has resulted in less maintenance work for the plant's crew and also a much cleaner final effluent. The work shop area was also upgraded with an insulated door to save on heating costs and much of the tanks located outside were painted to improve their appearance.

To: Baileyville Town Council

From: Codes/Planning Officer

Re: Fiscal Year Report: 2015-2016

The following stats apply up to April 11, 2016:

- 8 Health and Safety inspections
- 5 Ordinance adoptions
- 3 Ordinance amendments
- 14 Property maintenance violations cited
- 43 On-site inspections
- 4 New homes permitted
- 9 Garage/Storage sheds permitted
- 6 Commercial renovation permits
- 3 Parking lot permits
- 1 Zoning change
- 2 house condemnations
- 3 demolition permits
- 4 Mobile home placements
- 12 Mortgage evaluation requests
- 1 Automobile repair business
- 1 SZ Permit by Rule (retaining wall)
- 1 SZ violation (setback violation)

- 2 Fence permits
- 3 Animal Welfare complaints
- 2 sub-surface wastewater treatment systems permitted
- 1 Request for multi-unit housing development
- 1 Request for RV campground development
- 3 Planning Board hearings
- 2 Board of Appeals hearings
- \$2476.80 generated via land use/building permit applications

Respectfully submitted,

A handwritten signature in black ink, appearing to read "A. Snowman". The signature is fluid and cursive, with a large initial "A" and a long, sweeping underline.

Andrew Snowman

Codes/Planning Officer

To: The Citizens of Baileyville
From: William P. Braun, Superintendent of Schools

Baileyville School Department Town Report

The staff and school board would like to thank the citizens of Baileyville for their continued support of our schools and our students.

I am pleased to serve as Superintendent of A.O.S. #90, and in that position have had the opportunity to work with the tremendous staffs of Woodland Elementary School and Woodland Jr./Sr. High School. This year, the staff and students have had a very busy year, working to adopt Proficiency Learning Graduation Standards for all students and preparing students for a new Empowering Maine student-testing program, a computer based standards test including higher order thinking standards. As we move forward, students will need to reach a level of Proficiency, as determined by student work, quizzes and tests. This will greatly impact students entering grade 9 next school year through both the grading processes and grade reporting changes. The State Legislature is presently reviewing the laws, which will establish the level of proficiency that students graduating in four years will need to reach in order to receive a diploma. This level of proficiency will also be used locally, to determine student participation in extra-curricular and co-curricular programs. The district is also involved in designing and implementing a new teacher and administrator evaluation process aligned with Maine State Law.

This year the Baileyville Town Council and School Board entered into a agreement to do a comprehensive plan for the Baileyville Schools including reviewing our membership in A.O.S. 90, present and future student enrollment and a review of our buildings and grounds. Steve Blatt Architects was hired to do this study, which is expected to be completed in late March.

The J.M.G. (Jobs for Maine Graduates) students have been successful in raising funds and getting commitments from a number of our constituents in order to purchase and to put in place a new sign for Woodland Jr./Sr. High School, welcoming our visitors and providing information to the public. We have added an announcement page to our web site to alert citizens of important school events and meetings as well.

Staff and students have worked to be successful in all aspects of their education and we have seen some strong results. The high school received a Gear-Up grant in order to provide opportunities for our students as they prepare for graduation and their post secondary opportunities. This year the University of Maine, Orono reported that the students who graduated from the Baileyville School system and who are attending the university have better then average grade scores and higher then average percentages in continuing their education beyond their freshman year.

The budget is in the development stages, with the hopes of continuing to afford strong educational opportunities for our students. We are in the process of developing a Five Year Building Plan, a look at the future, which will include the results of the comprehensive plan. Financially, these are trying times, and although we will be unable to add to our programing, we feel strongly that we will be able to continue to maintain the fine education our students deserve and have experienced due to our dedicated employees and a very supportive community.

Finally, I would like to take an opportunity to thank Jane Smith, Woodland Elementary Principal and teacher, who are retiring this year, for her service to the children of Baileyville, and for all the time she afforded the students and community with additional programs and after school activities. Jane will be greatly missed and we wish her the best in her retirement.

Respectfully Submitted,

William P. Braun, Superintendent

**BAILEYVILLE SCHOOL DEPARTMENT
2014-2015**

ADAMS, GEORGE	\$3,637.44	MCGAW, BRETT	\$1,820.68
ADAMS, HOLLY	\$26,996.04	MCPHEE, JULIE	\$45,632.56
BATES, JOHN	\$46,588.00	MCSHANE, PAULA	\$74,140.80
BEAL, ELISABETH	\$11,042.25	METTA, PATRICIA	\$82,964.31
BELANGER, AMANDA	\$51,716.88	MILLER, AVIS	\$3,375.00
BELLOWS, LATITIA	\$36,964.88	MOODY, KEITH	\$61,800.08
BOOMER, CHRISTINE	\$1,547.80	MORRISON, AMY	\$59,322.60
BROWN, LEA	\$13,698.09	MULCAHY, SARAH	\$30,760.30
BROWN, JAMES	\$2,291.26	NEWMAN, BETTY	\$26,059.30
CAMPBELL, MELISSA	\$3,000.00	NORMAN, DARLENE	\$14,382.05
CARR, PHYLLIS	\$13,165.84	NORRIS, LAUREL	\$3,177.66
CIRRINCIONE, ROXANNE	\$53,327.00	ORCHARD, SAMANTHA	\$40,406.60
CLARK, ARNOLD	\$3,500.00	PERKINS, ERICA	\$32,429.48
COCHRAN-BARNES, MICHELE	\$3,000.00	PERRY, BYRON JR	\$5,400.00
COOK, ANGELA	\$49,175.32	PERRY, KERRY	\$36,154.99
COOKE, BOBBI-JO	\$14,868.93	PHELPS, JEREMY	\$48,376.64
CROMAN, LORI	\$26,048.68	PRATT, JENNIFER	\$52,353.91
CURTIS, KATHRYN	\$27,993.51	RANDALL, MARIJA	\$33,521.00
CURTIS, KEITH	\$255.69	RENDELL, KIMBLY	\$375.00
DANA, HEATHER	\$1,925.00	RIPLEY, CARL	\$6,000.00
DAVIS, CARLETON	\$44,187.30	RIPLEY, MICHELLE	\$4,500.00
DEAN, KOREEN	\$59,667.60	ROFFEY, DONALD	\$955.18
DEMMONS, TINA	\$13,834.68	ROGERS, JOHN	\$12,240.00
EMERY, MICHAEL	\$31,026.97	SANFORD, DAVID	\$45,168.86
ESTEY, CHERYL	\$146.50	SAWTELLE, CHRISTINE	\$45,413.34
FOLEY, PATRICIA	\$53,827.00	SEARS, MYRA	\$57,151.78
GIBSON, KIMBERLY	\$43,626.48	SEAVEY, HEIDI	\$15,144.53
GIERLICH, WILLIAM	\$32,356.07	SIROIS, DYLAN	\$31,996.00
HANSON, PATRICIA	\$18,025.28	SMITH, CAROL	\$27,325.28
HARRIMAN, SHARON	\$1,875.00	SMITH, E. JANE	\$76,381.99
HARRIS, DYLAN	\$40,688.57	SPRAGUE, FRED	\$87.90
HATT, GARY	\$33,284.58	STOREY, PAUL	\$45,955.75
HOLD, AMY	\$3,125.00	SULLIVAN, ALICE	\$38,566.40
HOWLAND, LISA	\$55,432.08	THOMAS, KAREN	\$19,706.40
JOHNSON, GARY	\$17,877.18	TAYLOR, JESSICA	\$44,590.62
KNEELAND, BETSY	\$71,071.02	TROIANI, BONITA	\$25,711.89
KNEELAND, DIANE	\$4,827.31	TROTT, GRACE	\$822.50
KNEELAND, WHITNEY	\$495.00	VARNUM, BECKY	\$5,592.60
KNOWLES, STEVEN	\$55,391.85	WESTRACK, MARCIA	\$54,187.00
LALLY, RITA	\$19,532.96		
LENKE, JAMES	\$24,854.00		\$1,209,950.98
LIBBY, SONJA	\$3,913.04		
LINCOLN, RYAN	\$1,550.00	TOTAL ALL SALARIES	\$2,281,795.71
LEISHMAN, CAMPBELL	\$1,384.41		
MALONEY, BEN	\$3,500.00		
MALONEY, GENA	\$44,312.24		
MANZA, CHRISTOPHER	\$1,050.00		
MARTELL, SUSAN	\$240.00		

\$1,071,844.73

Salaries and Wages - All Town Departments

Fiscal Year July 1, 2014 through June 30, 2015

Administration

Richard Bronson	\$60,000.20
Marilyn Leighton	\$36,582.08
Karen Fickett	\$32,177.65
John Larkin	\$3,999.96
Muriel McPhee	\$221.25
Frances Engroff	\$221.25
Marguerite Cox	\$236.00
Charles McHugh	\$300.00
Betty Troiani	\$45.00
Helen Coleman	\$45.00
Avis McIntyre	\$41.25
Jean Neddeau	\$41.25

Library

Sylvia Brown	\$7,003.50
Jeanne Goggin	\$5,733.00
Dawn Noyes	\$122.50
Becky Varnum	\$61.25

Recreation

Michael Boies	\$54,561.60
Andrew Howland	\$1,884.00
Alec McGaw	\$867.25
Chad Gagner	\$1,740.00
Ashley Knowles	\$746.00
Katlyn McIver	\$73.63
Ryan Lincoln	\$1,640.76
Damon Lincoln	\$2,552.00
George Adams	\$1,334.00
Marissa McGovern	\$2,041.88
MacKenzie Hansen	\$2,057.02
Robert Worster	\$116.25
Ariel McPhee	\$58.13

Transfer Station

James McLaughlin	\$28,034.76
Frank Mejias	\$22,422.00

Municipal Buildings

Robert Proulx	\$6,240.00
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Police

Robert Fitzsimmons	\$47,116.25
Andrew Seavey	\$46,433.29
Joshua Engroff	\$46,418.85
David Claroni	\$16,072.00
Roy Wise	\$448.00
William Lindsay	\$413.00
Nathan Pike	\$12,523.00
John McPhee	\$112.00
John Peterson	\$560.00
Matthew Vinson	\$1,351.00
John Preston	\$140.00

Public Works

Jamie McLaughlin	\$28,034.76
Jeffrey Pratt	\$43,114.73
Gary Townsend	\$45,747.18
John McPhee	\$44,162.00

Fire

John McPhee	\$4,000.00
Gary Townsend	\$3,000.00
Darren Ireland	\$675.00
Benjamin Leighton	\$675.00
Barry Coleman	\$1,350.00
David Brown	\$475.00
Samuel Sprague	\$1,350.00
Granville Lee	\$1,350.00
James Bohanon	\$1,350.00
Brandon Ireland	\$3,400.00
James Lee	\$1,350.00
Nathan Hood	\$675.00
Todd Dean	\$1,350.00
Matthew Smith	\$675.00

Animal Control Officer

Acacia Emery	\$2,148.00
David Townsend	\$2,148.00

Code Enforcement/Plumbing Inspector

Alan Sutherland	\$600.00
Andrew Snowman	\$15,225.00

*Indicates balance was paid/abated/write-off As of: 06/30/2015

on or before printing

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*12	P AUTOMATIC VENDING & GAMES	2000	92.40	0.00	92.40
*12	P AUTOMATIC VENDING & GAMES	2001	89.76	0.00	89.76
*12	P AUTOMATIC VENDING & GAMES	2002	89.76	0.00	89.76
157	P BOHANAN, TRACY	2014	36.90	-1.30	38.20
156	P BOHANON, SHAWN	2014	51.25	-1.80	53.05
*8	P BOHANON'S EXXON	2014	67.65	-2.38	70.03
*64	P BOIDI MOTEL	2013	162.75	0.00	162.75
*64	P BOIDI MOTEL	2014	145.55	0.00	145.55
*7	P COLONIAL PACIFIC LEASING	1999	77.25	0.00	77.25
*7	P COLONIAL PACIFIC LEASING	2000	65.45	0.00	65.45
*16	P E.G. HOLD & SONS	2003	110.74	0.00	110.74
*9	P FIRE RESQUE PRODUCTS	1999	119.93	0.00	119.93
116	P GALLANT, MICHELLE	2014	16.40	-0.58	16.98
*22	P GODING, G.E. AND SONS	2002	1,160.71	0.00	1,160.71
*22	P GODING, G.E. AND SONS	2003	1,104.19	0.00	1,104.19
*22	P GODING, G.E. AND SONS	2004	1,066.90	0.00	1,066.90
*22	P GODING, G.E. AND SONS	2005	1,098.00	0.00	1,098.00
*22	P GODING, G.E. AND SONS	2006	1,098.00	0.00	1,098.00
*22	P GODING, G.E. AND SONS	2007	1,178.52	0.00	1,178.52
*22	P GODING, G.E. AND SONS	2008	1,420.08	0.00	1,420.08
*22	P GODING, G.E. AND SONS	2009	451.13	0.00	451.13
*22	P GODING, WALTER DEVISEES	2010	249.48	0.00	249.48
153	P HOLY MOSES TRUCK REPAIR	2014	102.50	-3.61	106.11
*11	P IBM CORP	2000	5.06	0.00	5.06
50	P JASON'S NEW YORK STYLE PIZZA	2009	98.50	-49.74	148.24
*13	P LUCENT TECHNOLOGIES INC	2000	402.50	0.00	402.50
*36	P MCLAUGHLIN'S STORE	2008	97.00	0.00	97.00
*36	P MCLAUGHLIN'S STORE & CABINS	2009	157.60	0.00	157.60
*36	P MCLAUGHLIN'S STORE & CABINS	2010	144.54	0.00	144.54
*36	P MCLAUGHLIN'S STORE & CABINS	2011	150.15	0.00	150.15
*36	P MCLAUGHLIN'S STORE & CABINS	2012	168.63	0.00	168.63
*36	P MCLAUGHLIN'S STORE & CABINS	2013	173.60	0.00	173.60
*36	P MCLAUGHLIN'S STORE & CABINS	2014	61.50	0.00	61.50
62	P MOFFITT, GAIL	2014	14.35	-0.51	14.86
20	P NEALE, STEPHEN	2004	19.74	-13.77	33.51
20	P NEALE, STEPHEN	2005	19.50	-14.69	34.19
20	P NEALE, STEPHEN	2006	19.50	-18.67	38.17
20	P NEALE, STEPHEN	2007	20.93	-19.32	40.25
20	P NEALE, STEPHEN	2008	25.22	-18.52	43.74
20	P NEALE, STEPHEN	2009	25.61	-12.93	38.54
20	P NEALE, STEPHEN	2010	23.76	-7.59	31.35
20	P NEALE, STEPHEN	2011	23.40	-5.95	29.35
20	P NEALE, STEPHEN	2012	26.28	-4.74	31.02
20	P NEALE, STEPHEN	2013	28.21	-3.08	31.29
20	P NEALE, STEPHEN	2014	26.65	-0.94	27.59
*24	P NORTHSTREET CONSUMER PHONE	2002	0.24	0.00	0.24

Tax Year: 1995-1 To 2014-1, Show Current Interest

*Indicates balance was paid/abated/write-off As of: 06/30/2015

on or before printing

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
67 P	PITNEY BOWES GLOBAL FIN SVCS LLC	2014	16.40	-0.058	16.98
66 P	PITNEY BOWES INC.	2014	4.10	-0.14	4.24
*14 P	STERLING FINANCIAL	2001	76.50	0.00	76.50
1 P	WALLACE, ALLISON	1999	106.75	-168.72	275.47
1 P	WALLACE, ALLISON	2000	103.23	-152.67	255.90
1 P	WALLACE, ALLISON	2001	36.89	-50.82	87.71
1 P	WALLACE, ALLISON	2002	81.12	-69.87	150.99
1 P	WALLACE, ALLISON	2003	67.97	-55.89	123.86
1 P	WALLACE, ALLISON	2004	56.55	-39.45	96.00
1 P	WALLACE, ALLISON	2005	55.44	-41.76	97.20
1 P	WALLACE, ALLISON	2006	55.44	-53.09	108.53
1 P	WALLACE, ALLISON	2007	59.51	-54.93	114.44
1 P	WALLACE, ALLISON	2008	71.70	-52.65	124.35
1 P	WALLACE, ALLISON	2009	72.89	-36.81	109.70
1 P	WALLACE, ALLISON	2010	67.32	-21.49	88.81
1 P	WALLACE, ALLISON	2011	70.20	-17.85	88.05
1 P	WALLACE, ALLISON	2012	78.84	-14.23	93.07
1 P	WALLACE, ALLISON	2013	80.29	-8.76	89.05
1 P	WALLACE, ALLISON	2014	4.10	-0.14	4.24
*6 P	WARD, TAMMY	1998	27.35	0.00	27.35
*6 P	WARD, TAMMY	1999	35.12	0.00	35.12
*6 P	WARD, TAMMY	2000	35.12	0.00	35.12
*6 P	WARD, TAMMY	2001	34.12	0.00	34.12
*18 P	WOODLAND LAUNDROMAT	2002	45.59	0.00	45.59
*18 P	WOODLAND LAUNDROMAT	2003	127.62	0.00	127.62
*18 P	WOODLAND LAUNDROMAT	2004	122.03	0.00	122.03
*18 P	WOODLAND LAUNDROMAT	2005	120.00	0.00	120.00
*18 P	WOODLAND LAUNDROMAT	2006	120.00	0.00	120.00
*18 P	WOODLAND LAUNDROMAT	2007	128.80	0.00	128.80
*18 P	WOODLAND LAUNDROMAT	2008	155.20	0.00	155.20
*18 P	WOODLAND LAUNDROMAT	2009	78.80	0.00	78.80
*73 P	XEROX LEASE EQUIPMENT LLC	2009	5.91	0.00	5.91
*73 P	XEROX LEASE EQUIPMENT LLC	2010	5.94	0.00	5.94

*Indicates balance was paid/abated/write-off

As of: 06/30/2015

on or before printing

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1260 L	BOHANON, NEIL & TINA	2012	148.30	-19.87	168.17
*161 L	CHAMBERS, FRANK E TRUST	2011	1,033.28	732.80	300.48
161 L	CHAMBERS, FRANK E TRUST	2012	1,216.65	-132.94	1,349.59
848 L	COLE, JEFF	2012	1,074.05	-124.33	1,198.38
*993 L	EH POOLED 211, LP	2012	1,543.04	-173.31	1,716.35
*948 L	FEATHERSON, ELSIE L	2012	1,864.22	-201.47	2,065.69
949 L	FEATHERSON, ELSIE L.	2012	64.14	-10.96	75.10
*1064 L	HARVILLE, THOMAS	2012	474.68	-53.77	528.45
1061 L	HARVILLE, THOMAS	2012	865.05	-263.34	1128.39
1110 L	HARVILLE, THOMAS	2012	48.18	-76.71	124.89
1007 L	HUDSON, JOSEPH & DAWN	2011	199.66	166.78	32.88
1007 L	HUDSON, JOSEPH A &	2012	221.30	-32.78	254.08
848 L	HULL, HAROLD T. & KATHLEEN M.	2011	957.92	762.85	195.07
569 L	JOHNSTON, PAULINE	1996	1,043.85	-1,704.08	2,747.93
569 L	JOHNSTON, PAULINE	1997	1,070.59	-1,582.92	2,653.51
569 L	JOHNSTON, PAULINE	1998	1,056.71	-1,502.67	2,559.38
569 L	JOHNSTON, PAULINE	1999	1,060.82	-1,403.66	2,464.48
569 L	JOHNSTON, PAULINE	2000	1,063.30	-1,307.52	2,370.82
570 L	JOHNSTON, PAULINE	1996	41.50	-11.34	52.84
570 L	JOHNSTON, PAULINE	1997	41.60	-10.89	52.49
570 L	JOHNSTON, PAULINE	1998	42.52	-10.59	53.11
570 L	JOHNSTON, PAULINE	1999	42.73	-10.22	52.95
570 L	JOHNSTON, PAULINE	2000	44.18	-9.86	54.04
576 L	KIDDER, ARNOLD E	2005	103.53	-49.52	153.05
576 L	KIDDER, ARNOLD E	2006	92.60	-64.14	156.74
576 L	KIDDER, ARNOLD E	2007	98.77	-60.25	159.02
577 L	KIDDER, ARNOLD E	2004	154.42	-78.07	232.49
577 L	KIDDER, ARNOLD E	2005	154.64	-82.56	237.20
577 L	KIDDER, ARNOLD E	2006	145.62	-108.80	254.42
577 R	KIDDER, ARNOLD E	2007	115.92	-106.99	222.91
578 L	KIDDER, ARNOLD E	2005	55.61	-18.54	74.15
578 L	KIDDER, ARNOLD E	2006	42.90	-22.28	65.18
578 L	KIDDER, ARNOLD E	2007	44.67	-21.47	66.14
663 L	LYFORD, ALAN R INC	2012	159.98	-21.11	181.09
867 L	MANZA, MICHAEL J. (HEIRS)	2011	784.91	691.18	93.73
867 L	MANZA, MICHAEL J. (HEIRS)	2012	884.69	-97.80	982.49
723 L	MCCRAY, CHESTER E	1995	708.48	-1,183.08	1,891.56
723 L	MCCRAY, CHESTER E	1996	702.23	-1,127.16	1,829.39
723 L	MCCRAY, CHESTER E	1997	719.89	-1,047.14	1,767.03
723 L	MCCRAY, CHESTER E	1998	710.55	-993.34	1,703.89
723 L	MCCRAY, CHESTER E	1999	713.83	-928.74	1,642.57
723 L	MCCRAY, CHESTER E	2000	715.96	-865.24	1,581.20
723 L	MCCRAY, CHESTER E	2001	689.55	-787.07	1,476.62
723 L	MCCRAY, CHESTER E	2002	677.10	-493.33	1,170.43
723 L	MCCRAY, CHESTER E	2003	636.16	-441.94	1,078.10
723 L	MCCRAY, CHESTER E	2004	611.05	-353.92	964.97

*Indicates balance was paid/abated/write-off

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
723 L	MCCRAY, CHESTER E	2005	605.05	-373.78	978.83
723 L	MCCRAY, CHESTER E	2006	612.82	-502.33	1,115.15
723 R	MCCRAY, CHESTER E	2007	569.94	-526.05	1,095.99
970 L	MCKEE, MARION	2004	57.27	-19.38	76.65
970 L	MCKEE, MARION	2005	58.81	-20.60	79.41
970 L	MCKEE, MARION	2006	46.21	-25.07	71.28
970 R	MCKEE, MARION	2007	19.32	-17.83	37.15
*1120 L	MCLAUGHLIN, WILLIAM &	2011	2,112.19	-395.88	2,508.07
*1120 L	MCLAUGHLIN, WILLIAM &	2012	2,393.08	-262.63	2,655.71
*1120 L	MCLAUGHLIN, WILLIAM & VICKI	2010	2,146.30	-523.43	2,669.73
*914 L	RECORD, LOIS (LIFE TENANT)	2012	1,067.04	435.81	631.23
305 L	SEELEY, RANDY	2012	1,032.50	-111.68	1,144.18
1020 L	SMITH, GLORIA E	2012	1,137.17	-124.52	1,261.69
1020 L	SMITH, ROBERT L & (JT)	2011	1,016.18	-188.20	1,204.38
*1021 L	SMITH, GLORIA E	2012	981.48	-108.04	1,089.52
*1021 L	SMITH, ROBERT & (JT)	2011	909.63	885.82	23.81
1022 L	SMITH, GLORIA E	2012	414.80	-48.07	462.87
1022 L	SMITH, ROBERT L	2010	352.93	-82.52	435.45
1022 L	SMITH, ROBERT L	2011	345.09	-64.36	409.45
*1457 L	SMITH, GLORIA E	2012	64.14	-10.96	75.10
*90 L	THOMPSON, CRAIG H &	2012	1,087.69	-119.29	1,206.98
*1176 L	TINKER, LEONARD &	2012	789.37	-92.90	882.27
*1176 L	TINKER, LEONARD & PAULA	2011	701.43	125.48	575.95

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*5 L	ALLEN, MARY N	2013	132.23	-3.33	135.56
*446 L	BARNARD, PHILIP J & (JT)	2013	237.42	-9.14	246.56
*1 L	BOHANON, ALTON	2013	1,256.46	-55.51	1,311.97
*1368 L	BOHANON, ALTON	2013	607.87	-25.41	633.28
*600 L	BOHANON, ALTON &	2013	2,243.14	1,206.91	1,036.23
*100 L	BOHANON, ALTON G	2013	1,210.46	-53.38	1,263.84
*99 L	BOHANON, ALTON JAMES	2013	865.92	-37.38	903.30
1260 L	BOHANON, NEIL & TINA	2013	157.08	-4.48	161.56
*573 L	BROWN, DAVID & DONNA	2013	2,265.30	-101.73	2,367.03
*631 L	BROWN, DAVID T & DAWN	2013	1,208.78	-52.09	1,260.87
643 L	BROWN, DAVID T & DAWN	2013	170.04	-4.48	174.52
*136 L	CALL, NORMAN & SUSAN	2013	264.34	-8.39	272.73
*135 L	CALL, NORMAN & SUSAN	2013	429.93	-16.55	446.48
*228 L	CAMPBELL, BRYAN R & MELISSA	2013	1,539.97	-57.56	1,597.53
*1351 L	CARLOW, DUANE	2013	623.97	-26.15	650.12
*1198 L	CARLOW, DUANE B	2013	403.17	-15.91	419.08
*506 L	CASEY, GORDON	2013	223.78	-7.58	231.36
161 L	CHAMBERS, FRANK E TRUST	2013	1,201.26	-52.95	1,254.21
848 L	COLE, JEFF	2013	1,042.56	-45.58	1,088.14
*189 L	CORBETT, PAUL & CARLA	2013	653.64	583.86	69.78
*200 L	COX, KYLE & SHERRI	2013	1,886.65	-84.61	1,971.26
*214 L	CROMAN, SHIRLEY	2013	805.67	-34.59	840.26
*215 L	CROMAN, SHIRLEY	2013	76.58	-0.75	77.33
*765 L	CULLETON, TERRANCE S & LINDA	2013	2,751.43	1,172.97	1,578.46
*522 L	DEAN, WENDY JO	2013	421.57	-16.76	438.33
*31 L	ESTEY, CHERYL A	2013	587.17	316.47	270.70
948 L	FEATHERSON, ELSIE L	2013	2,192.54	-98.96	2,291.50
949 L	FEATHERSON, ELSIE L	2013	207.68	-6.83	214.51
*312 L	FEATHERSON, ELSIE L. & ROGER	2013	766.57	-32.77	799.34
470 L	GREEN, CHARLOTTE	2013	1,129.12	-48.96	1,178.08
*1103 L	GUPTILL, WILLIAM R SR	2013	1,421.64	-62.88	1,484.52
*1100 L	HAMILTON, LYLE	2013	472.17	-19.11	491.28
*783 L	HARRIMAN, SCOTT D & GAYLE	2013	1,349.50	-58.93	1,408.43
1275 L	HARVEY, BENJAMIN	2013	641.98	-26.39	668.37
*119 L	HARVEY, TYSON D	2013	449.17	61.96	387.21
1061 L	HARVILLE, THOMAS	2013	962.06	-10.95	973.01
*1064 L	HARVILLE, THOMAS	2013	469.87	-19.00	488.87
1110 L	HARVILLE, THOMAS	2013	106.48	-2.14	108.62
*179 L	HILLMAN, RICHARD F JR & BETH	2013	1,112.39	100.68	1,011.71
519 L	HOOD, MAXINE M HEIRS	2013	327.28	-12.38	339.66
*525 L	HOOD, PAUL	2013	779.53	-32.77	812.30
*524 L	HOOD, PAUL E	2013	1,028.76	974.15	54.61
531 L	HOWARD, FRED	2013	216.88	-7.26	224.14
532 L	HOWARD, JANICE M	2013	137.73	-2.38	140.11
1007 L	HUDSON, JOSEPH A & DAWN	2013	264.34	-8.86	273.20

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*1246 L	LAWLIS, JEAN HAZELWOOD	2013	223.78	-7.58	231.36
*1173 L	LEIGHTON, JUSTIN & HOLLY	2013	991.96	-43.23	1,035.19
*630 L	LEWIS, DALE	2013	498.51	432.87	65.64
*23 L	LYFORD, ALAN	2013	1,858.21	-82.84	1,941.05
663 L	LYFORD, ALAN R INC	2013	161.68	-4.70	166.38
608 L	MANZA, MELVENA	2013	67.38	-0.32	67.70
867 L	MANZA, MICHAEL J. (HEIRS)	2013	874.67	-37.79	912.46
*699 L	MARTELL, JAMES	2013	423.87	-16.87	440.74
*1313 L	MARTELL, JAMES	2013	184.68	-5.76	190.44
*1344 L	MARTELL, JAMES	2013	166.28	-4.91	171.19
*1349 L	MARTELL, JAMES	2013	232.98	-8.01	240.99
*1405 L	MARTELL, JAMES	2013	177.78	-5.44	183.22
*25 L	MCGOULDRIK, CARL D.JR.	2013	1,148.98	-49.32	1,198.30
*1120 L	MCLAUGHLIN, WILLIAM & VICKI	2013	2,562.00	-115.51	2,677.51
*1149 L	MILLER-GALLWAY, EMILY	2013	797.93	26.68	771.25
*782 L	MITCHELL, JOAN	2013	368.67	-14.30	382.97
*799 L	MOORE, GARY F. JR.	2013	175.48	-5.34	180.82
*795 L	MOORE, WAVERLY F & PAMELA	2013	765.73	-32.13	797.86
*759 L	MULHOLLAND, DEAN	2013	1,139.16	-50.07	1,189.23
*80 L	NEDDEAU, JOHN & LYDIA	2013	1,663.55	-73.37	1,736.92
*841 L	O'NEILL, MARC D	2013	1,514.05	-67.47	1,581.52
855 L	PETERSON, ROGER D. & DONNA	2013	1,134.47	-52.88	1,187.35
*833 L	RAINEY, THOMAS E.	2013	125.29	-3.33	128.62
*914 L	RECORD, LOIS W (LE)	2013	1,060.96	-46.44	1,107.40
337 L	RICE, BRIAN L & MARION	2013	94.98	-1.60	96.58
*634 L	SANDBOX MATERIALS, INC.	2013	580.27	-24.13	604.40
*968 L	SCOTT, FRANCIS G	2013	990.12	764.79	225.33
*976 L	SEAVEY, CRAIG N & SALLY (JT)	2013	1,256.46	-55.51	1,311.97
305 L	SEELEY, RANDY & MELISSA	2013	1,012.66	-44.20	1,056.86
*811 L	SHAY, TIFFANY	2013	589.47	-24.55	614.02
*829 L	SHIRLEY, RUSSELL	2013	952.86	260.29	692.57
1020 L	SMITH, GLORIA E	2013	1,125.36	-49.43	1,174.79
*1021 L	SMITH, GLORIA E	2013	985.52	-42.94	1,028.46
1022 L	SMITH, GLORIA E	2013	414.67	-16.44	431.11
*1457 L	SMITH, GLORIA E	2013	74.28	-0.64	74.92
1458 L	SMITH, GLORIA E &	2013	67.38	-0.32	67.70
*363 L	SPENCER, JASON A & (JT)	2013	1,067.32	668.52	398.80
*850 L	STAWARZ, PATRICIA D.	2013	1,218.82	-53.16	1,271.98
*845 L	STOREY, JEFFREY P	2013	817.70	-37.67	855.37
*1072 L	TALBOT, PETER DEVISEES	2013	1,833.75	-82.31	1,916.06
90 L	THOMPSON, CRAIG H & IRENE	2013	1,419.76	-63.09	1,482.85
*1176 L	TINKER, LEONARD &	2013	880.73	-37.47	918.20
641 L	VERGE, JOHN A & VICKI	2013	759.53	-34.15	793.68
*993 L	VFS LENDING JV, LLC	2013	1,516.35	-67.57	1,583.92
*1194 L	WORMELL, PAUL G. & TERRI	2013	850.83	-36.08	886.91

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Non Zero Balance on All Accounts

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*Indicates balance was paid/abated/write-off

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
5	R ALLEN, MARY N	2014	233.70	-8.22	241.92
*7	R ALLEN, VIRGINIA DEVISEE	2014	254.20	159.53	94.67
*754	R ANDREWS, BEVERLY (LE)	2014	1,293.55	-45.53	1,339.08
*939	R ANDREWS, DUANE	2014	2,306.25	909.50	1,396.75
16	R ANNIS, DENISE A	2014	2,103.30	-74.02	2,177.32
467	R BAILEY, KENNETH	2014	1,566.20	-55.12	1,621.32
*769	R BAILEY, KENNETH C	2014	508.40	-17.89	526.29
*537	R BAILEY, RICHARD E & (JT)	2014	1,193.10	-41.99	1,235.09
*830	R BAKER, RICHARD E JR	2014	979.90	-34.49	1,014.39
*446	R BARNARD, PHILIP J & (JT)	2014	399.75	-14.07	413.82
*595	R BASS, ANNETTE	2014	141.45	-4.98	146.43
100	R BOHANON, ALTON G DEVISEES	2014	1,027.05	-36.15	1,063.20
*1462	R BOHANON, ALTON G DEVISEES	2014	61.50	-2.16	63.66
600	R BOHANON, FRANCIS	2014	1,984.40	-69.84	2,054.24
99	R BOHANON, JAMES	2014	756.45	-26.62	783.07
1368	R BOHANON, JAMES	2014	940.95	-33.12	974.07
*1	R BOHANON, JENNIFER	2014	1,164.40	-40.98	1,205.38
*104	R BOHANON, MONTE &	2014	1,369.40	-48.20	1,417.60
1260	R BOHANON, NEIL & TINA	2014	82.00	-2.89	84.89
*15	R BOISVERT, MAURICE S	2014	977.85	312.05	665.80
*227	R BOYCE, DALE D &	2014	243.95	-8.59	252.54
573	R BROWN, DAVID & DONNA	2014	2,162.75	-76.12	2,238.87
631	R BROWN, DAVID & DAWN	2014	824.10	-29.00	853.10
643	R BROWN, DAVID THOMAS & DAW	2014	86.10	-3.03	89.13
*546	R BROWN, GEORGINA R	2014	1,613.35	-56.78	1,670.13
*136	R CALL, NORMAN & SUSAN	2014	172.20	-6.06	178.26
*135	R CALL, NORMAN & SUSAN	2014	307.50	-10.82	318.32
228	R CAMPBELL, BRYAN R & MELISSA	2014	1,230.00	-43.29	1,273.29
146	R CARLOW, DEAN	2014	393.60	-13.85	407.45
1351	R CARLOW, DUANE	2014	592.45	-20.85	613.30
1198	R CARLOW, DUANE B	2014	305.45	-10.75	316.20
1419	R CARLOW-LAWLESS, DAVIDA HEII	2014	469.45	248.75	220.70
*583	R CARTER, MAXWELL C	2014	791.30	638.19	153.11
506	R CASEY, GORDON	2014	145.55	-5.12	150.67
161	R CHAMBERS, FRANK E TRUST	2014	1,027.05	-36.15	1,063.20
180	R CILLEY, SUSAN	2014	71.75	-2.53	74.28
665	R CILLEY, SUSAN	2014	22.55	-0.79	23.34
721	R CILLEY, SUSAN	2014	1,076.25	-37.88	1,114.13
1262	R CILLEY, SUSAN	2014	104.55	-3.68	108.23
1300	R CILLEY, SUSAN	2014	114.80	-4.04	118.84
1303	R CILLEY, SUSAN	2014	26.65	-0.94	27.59
1399	R CILLEY, SUSAN	2014	51.25	-1.80	53.05
1427	R CILLEY, SUSAN	2014	149.65	-5.27	154.92
*167	R CLARK, ARNOLD	2014	381.30	-13.42	394.72
*692	R CLARK, ARNOLD & (TC)	2014	405.90	-14.29	420.19

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*609	R CLARK, ARNOLD A &	2014	264.45	-9.31	273.76
*1475	R CLARK, STEVE &	2014	1,119.30	-39.39	1,158.69
*959	R COBEY, LARRY N &	2014	362.85	-12.77	375.62
848	R COLE, JEFF	2014	789.25	-27.78	817.03
*521	R COLE, VICTORIA	2014	924.55	120.49	804.06
*564	R COLEMAN, BARRY &	2014	3,798.65	1,873.55	1,925.10
*580	R COLEMAN, BARRY &	2014	897.90	52.25	845.65
*666	R COLEMAN, BARRY &	2014	1,262.80	658.45	604.35
189	R CORBETT, PAUL & CARLA	2014	957.35	-33.69	991.04
1169	R CORBETT-SAUNDERS, DIANE	2014	1,219.75	571.21	648.54
*204	R COX, GREGORY M	2014	1,709.70	-60.17	1,769.87
*203	R COX, JUSTIN T	2014	2,775.70	-97.69	2,873.39
200	R COX, SHERRI	2014	2,006.95	-70.63	2,077.58
*210	R CROMAN, CASEY	2014	914.30	-32.18	946.48
*274	R CROMAN, DALE	2014	1,070.10	-37.66	1,107.76
*986	R CROMAN, DALE	2014	3,232.85	-113.78	3,346.63
*131	R CROMAN, DALE E	2014	1,449.35	-51.01	1,500.36
214	R CROMAN, SHIRLEY	2014	653.95	-23.02	676.97
215	R CROMAN, SHIRLEY	2014	14.35	-0.51	14.86
*1205	R CROSBY, FRANK A &	2014	1,117.25	-39.32	1,156.57
765	R CULLETON, TERRANCE S & LIND	2014	2,220.15	-78.14	2,298.29
241	R DEAN, DEXTER A	2014	227.55	-8.01	235.56
1395	R DEAN, DEXTER A. & GREGORY &	2014	1,096.75	-38.60	1,135.35
522	R DEAN, WENDY JO	2014	250.10	-8.80	258.90
*1231	R DELMONACO, EDMUND (JT)	2014	1,156.20	-40.69	1,196.89
*1380	R DERESZEWSKI, WILLIAM C. & T-	2014	1,504.70	116.81	1,387.89
*243	R DOLIBER, WILLARD &	2014	662.15	286.06	376.09
*667	R DONAHUE, TAMMY L	2014	803.60	794.64	8.96
*278	R DOW, PHILIP	2014	1,205.40	413.76	791.64
110	R DOWN EAST CREDIT UNION	2014	922.50	-30.63	953.13
281	R DOWNES, MELVA	2014	1,449.35	-51.01	1,500.36
*971	R EH POOLED INVESTMENTS LP	2014	918.40	-32.32	950.72
*460	R EH POOLED INVESTMENTS, LP	2014	1,018.85	825.60	193.25
922	R EPPERSON, STANLEY W (HEIRS)	2014	637.55	-22.44	659.99
*31	R ESTEY, CHERYL A	2014	553.50	-19.48	572.98
512	R FARRAR, JAMES R	2014	102.50	-3.61	106.11
948	R FEATHERSON, ELSIE L	2014	1,732.25	-60.97	1,793.22
949	R FEATHERSON, ELSIE L	2014	131.20	-4.62	135.82
*312	R FEATHERSON, ELSIE L. & ROGER	2014	631.40	-22.22	653.62
*313	R FEATHERSON, ELSIE L. & ROGER	2014	1,894.20	-66.67	1,960.87
*1372	R FEATHERSON, ROGER& ELSIE	2014	315.70	-11.11	326.81
*346	R FRENCH, WILLIAM L & ANDREW	2014	455.10	-16.02	471.12
362	R GALLANT, JOHN III & MICHELLE	2014	883.55	-31.10	914.65
640	R GALLANT, JOHN L III & MICHELL	2014	910.20	-32.03	942.23
*455	R GODING, WALTER DEVISEES	2014	2,310.35	-81.31	2,391.66

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
470	R GREEN, CHARLOTTE	2014	877.40	-30.88	908.28
*473	R GREENLAW, GERALD W &	2014	986.05	16.75	969.30
*582	R GREENLAW-KIDDER, KATHARINE	2014	805.65	-28.35	834.00
1103	R GUPTILL, WILLIAM R SR	2014	1,232.05	-43.36	1,275.41
*1100	R HAMILTON, LYLE	2014	366.95	-12.91	379.86
*702	R HANDYMAN/ROOFING INC	2014	676.50	-23.81	700.31
*784	R HANSON, NICHOLAS M	2014	699.05	-24.60	723.65
904	R HARLEY, SANDRA	2014	922.50	169.23	753.27
783	R HARRIMAN, SCOTT D & GAYLE	2014	1,303.80	-45.89	1,349.69
*6	R HARTFORD, DONALD PAUL	2014	41.00	-1.44	42.44
*891	R HARVEY, ALBERT WARREN	2014	1,363.25	-47.98	1,411.23
*1406	R HARVEY, ALBERT, JR	2014	102.50	-3.61	106.11
1275	R HARVEY, BENJAMIN	2014	512.50	-18.04	530.54
568	R HARVEY, CLAYSIE G	2014	758.50	-26.70	785.20
119	R HARVEY, TYSON D	2014	307.50	-10.82	318.32
1061	R HARVILLE, THOMAS	2014	463.30	-16.31	479.61
*1064	R HARVILLE, THOMAS	2014	159.90	-5.63	165.53
1110	R HARVILLE, THOMAS	2014	41.00	-1.44	42.44
*1008	R HAYMAN, DUSTIN M	2014	194.75	-6.85	201.60
*1038	R HAYWARD, W LEO &	2014	2,259.10	-79.51	2,338.61
179	R HILLMAN, RICHARD F JR &	2014	651.90	-22.94	674.84
519	R HOOD, MAXINE M HEIRS	2014	243.95	-8.59	252.54
525	R HOOD, PAUL	2014	998.35	-35.14	1,033.49
*524	R HOOD, PAUL E	2014	1,035.25	-36.44	1,071.69
531	R HOWARD, FRED	2014	137.35	-4.83	142.18
532	R HOWARD, FRED E	2014	82.00	-2.89	84.89
*463	R HOWE-GRAHAM, MARGUERITE (I	2014	1,549.80	104.62	1,445.18
*535	R HOWLAND, L KEVIN	2014	1,582.60	-55.70	1,638.30
1007	R HUDSON, JOSEPH A & DAWN	2014	289.05	-10.17	299.22
*540	R HUNT, LAURA D	2014	2,216.05	205.65	2,010.40
*541	R HUNT, LAURA D	2014	311.60	47.00	264.60
347	R JENSEN, LORI-ANN	2014	1,320.20	-46.46	1,366.66
565	R JOHNSON, DAVID W & FLORENC	2014	260.35	-9.16	269.51
*810	R JONES, BERNITA A. & DALE E.	2014	963.50	-33.91	997.41
*989	R KEEFER, GARTH	2014	815.90	-28.72	844.62
641	R KELLY, SCOTT &	2014	467.40	-16.45	483.85
758	R KINNEY, RUSSELL A III & JENNIE	2014	996.30	-35.06	1,031.36
*588	R KNEELAND, GARY	2014	914.30	592.93	321.37
*491	R LANE, JENNIFER	2014	918.40	-32.32	950.72
*231	R LANE, KEVIN	2014	344.40	-12.12	356.52
*1381	R LANE, KEVIN M	2014	1,264.85	-44.52	1,309.37
596	R LANE, ROGER	2014	442.80	-15.58	458.38
*1114	R LAPLANT, NATHAN E	2014	565.80	-19.91	585.71
*1115	R LAPLANT, NATHAN E	2014	352.60	-12.41	365.01
1246	R LAWLIS, JEAN HAZELWOOD	2014	145.55	-5.12	150.67
*612	R LEAVITT, DONALD W JR &	2014	2,443.60	1,555.82	887.78

*Indicates balance was paid/abated/write-off

As of: 06/30/2015

on or before printing

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*926	R LEEMAN, NICOLE	2014	797.45	-28.07	825.52
*1173	R LEIGHTON, JUSTIN & HOLLY	2014	945.05	-33.26	978.31
621	R LEIGHTON, WILLIAM	2014	1,428.85	-50.29	1,479.14
*630	R LEWIS, DALE	2014	533.00	-18.76	551.76
*341	R LONGSTAFF, RONALD &	2014	135.30	-4.76	140.06
23	R LYFORD, ALAN	2014	1,473.95	-51.87	1,525.82
451	R LYFORD, ALAN	2014	1,674.85	-58.95	1,733.80
663	R LYFORD, ALAN R INC	2014	90.20	-3.17	93.37
*1193	R MACARTHUR, SUSAN	2014	1,463.70	445.38	1,018.32
*809	R MAINE STATE HOUSING AUTHOF	2014	961.45	-33.84	995.29
608	R MANZA, MELVENA	2014	6.15	-0.22	6.37
867	R MANZA, MICHAEL J. (HEIRS)	2014	908.15	-31.96	940.11
*1164	R MARBLE, DANA	2014	377.20	-13.28	390.48
699	R MARTELL, JAMES	2014	323.90	-11.40	335.30
799	R MARTELL, JAMES	2014	102.50	-3.61	106.11
1313	R MARTELL, JAMES	2014	114.80	-4.04	118.84
1344	R MARTELL, JAMES	2014	84.05	-2.96	87.01
1349	R MARTELL, JAMES	2014	196.80	-6.93	203.73
1405	R MARTELL, JAMES	2014	98.40	-3.46	101.86
1424	R MARTELL, JAMES	2014	174.25	-6.13	180.38
698	R MARTELL, JAMES A.	2014	1,018.85	-35.86	1,054.71
*445	R MCCLURE, DARYL & (JT)	2014	754.40	-26.55	780.95
25	R MCGOULDRIK, CARL D.JR.	2014	637.55	-22.44	659.99
*1323	R MCLAUGHLIN, ARLENE R (LE)	2014	891.75	-31.38	923.13
*1120	R MCLAUGHLIN, WILLIAM & VICKI	2014	2,191.45	-77.13	2,268.58
*746	R MCLAUGHLIN, WILLIAM R & VICH	2014	1,260.75	-44.37	1,305.12
766	R MERRITHEW, MARY G	2014	1,650.25	-58.08	1,708.33
*225	R METTA-ARMSTRONG, PATRICIA I	2014	2,457.95	119.25	2,338.70
1149	R MILLER-GALLWAY, EMILY	2014	598.60	-21.07	619.67
*782	R MITCHELL, JOAN	2014	274.70	-9.67	284.37
795	R MOORE, WAVERLY F & PAMELA	2014	541.20	-19.05	560.25
*800	R MORESIDE, AUDREY M HEIRS	2014	586.30	-20.63	606.93
*759	R MULHOLLAND, DEAN	2014	1,127.50	-39.68	1,167.18
*1296	R MURPHY, JOHN F &	2014	856.90	579.38	277.52
*710	R NEALE, STEPHEN	2014	2,037.70	124.62	1,913.08
*80	R NEDDEAU, JOHN & LYDIA	2014	914.30	-32.18	946.48
932	R NIELSON, TRINETTE	2014	545.30	-19.19	564.49
*338	R OLSSON, JASON L.	2014	770.80	-27.13	797.93
*1325	R OLSSON, JASON L.	2014	102.50	-3.61	106.11
841	R O'NEILL, MARC D	2014	1,244.35	-43.79	1,288.14
*958	R PARKS, BENAI & SEELYE, BRAND	2014	1,621.55	-57.07	1,678.62
*159	R PEDERSON, NINA	2014	973.75	531.11	442.64
855	R PETERSON, ROGER D. & DONNA	2014	1,107.00	-38.96	1,145.96
*898	R POTTER, ETHEL J. & WAYNE	2014	627.30	-22.08	649.38
*1004	R PRATT, TERRY	2014	541.20	388.64	152.56

*Indicates balance was paid/abated/write-off

As of: 06/30/2015

on or before printing

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*199	R PRATT, TIMOTHY C	2014	1,096.75	219.73	877.02
947	R QUAYLE, HERBERT H &	2014	795.40	-27.99	823.39
*833	R RAINEY, THOMAS E.	2014	742.10	-26.12	768.22
911	R RAYNER, GEORGE F &	2014	1,379.65	-48.56	1,428.21
*914	R RECORD, LOIS W (LE)	2014	934.80	-32.90	967.70
337	R RICE, BRIAN L & MARION	2014	30.75	-1.08	31.83
*931	R ROBINSON, ELLA R	2014	715.45	176.20	539.25
*864	R ROGERS, WINIFRED OSBORN	2014	3,077.05	1,792.73	1,284.32
*895	R ROUSSEAU, ARMAND E. & EILEEI	2014	1,273.05	-44.80	1,317.85
*1003	R RUSSELL, CYNTHIA A	2014	1,125.45	471.35	654.10
634	R SANDBOX MATERIALS, INC.	2014	463.30	-16.31	479.61
*141	R SC REALTY GROUP LLC	2014	530.95	-18.69	549.64
*968	R SCOTT, FRANCIS G	2014	1,672.80	-58.87	1,731.67
976	R SEAVEY, CRAIG N & SALLY(JT)	2014	1,285.35	-45.24	1,330.59
305	R SEELEY, RANDY & MELISSA	2014	975.80	-34.34	1,010.14
1195	R SEELYE, ROGER A	2014	1,607.20	-56.56	1,663.76
*505	R SHAFFER, RICHARD & VIRGINIA	2014	715.45	129.69	585.76
*504	R SHAFFER, RICHARD & VIRGINIA	2014	94.30	-3.32	97.62
*811	R SHAY, TIFFANY	2014	471.50	-16.59	488.09
829	R SHIRLEY, RUSSELL	2014	1,012.70	-35.64	1,048.34
1020	R SMITH, GLORIA E	2014	709.30	-24.96	734.26
*1021	R SMITH, GLORIA E	2014	694.95	-24.46	719.41
1022	R SMITH, GLORIA E	2014	161.95	-5.70	167.65
*1457	R SMITH, GLORIA E	2014	12.30	-0.43	12.73
1458	R SMITH, GLORIA E &	2014	6.15	-0.22	6.37
1014	R SMITH, JANNELL G	2014	1,426.80	-50.22	1,477.02
*1025	R SNOWMAN, ANDREW W	2014	719.55	-25.32	744.87
1028	R SPEARIN, RONALD SR (DEVISEES	2014	455.10	-16.02	471.12
363	R SPENCER, JASON A & (JT)	2014	924.55	-32.54	957.09
*1034	R SPRAGUE, DAVID R. & VICKY S.	2014	1,402.20	462.23	939.97
*1024	R SPRAGUE, SAMUEL	2014	846.65	-29.80	876.45
850	R STAWARZ, PATRICIA D.	2014	789.25	-27.78	817.03
*845	R STOREY, JEFFREY P	2014	1,049.60	-36.94	1,086.54
*1072	R TALBOT, PETER DEVISEES	2014	1,223.85	-43.07	1,266.92
90	R THOMPSON, CRAIG H &	2014	1,072.15	-37.73	1,109.88
*1099	R TIBBITTS, KENNETH & ALDEN A JT	2014	1,232.05	51.88	1,180.17
*1176	R TINKER, LEONARD &	2014	967.60	-34.05	1,001.65
*1108	R TOWNSEND, GARY E &	2014	871.25	-30.66	901.91
836	R TRACY, TERRY A.	2014	606.80	-21.36	628.16
1067	R TRAVIS, JOSEPH & DEE DEE (JT)	2014	1,160.30	-40.84	1,201.14
636	R TRAVIS, WILLIAM & DONNA	2014	951.20	-33.48	984.68
637	R TRAVIS, WILLIAM J & DONNA	2014	1,051.65	-37.01	1,088.66
638	R TRAVIS, WILLIAM J & DONNA	2014	961.45	-33.84	995.29
*964	R TRIPP, JANICE L	2014	340.30	-11.98	352.28
*1243	R TROIANI JR, JOSEPH	2014	362.85	90.75	272.10
*1124	R TROIANI JR, JOSEPH L	2014	1,291.50	258.65	1,032.85

*Indicates balance was paid/abated/write-off

As of: 06/30/2015

on or before printing

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
*32	R TROIANI, JOSEPH &	2014	82.00	-2.89	84.89
*1400	R TROIANI, JOSEPH &	2014	332.10	88.77	243.33
*1402	R TROIANI, JOSEPH &	2014	332.10	-11.69	343.79
*611	R TROIANI, JOSEPH L., JR, & BONN	2014	938.90	-33.04	971.94
693	R US BANK NA, TRUSTEE	2014	254.20	-8.95	263.15
*993	R VFS LENDING JV, LLC	2014	1,121.35	-39.47	1,160.82
*1141	R WAHL, EARL J FAMILY TRUST OF	2014	164.00	-5.77	169.77
*1152	R WALLACE, ALLISON M	2014	1,510.85	455.60	1,055.25
173	R WILSON, DAVID C	2014	953.25	-32.59	985.84
*497	R WOLTER, CLAUS FRIEDRICH	2014	1,197.20	-41.66	1,238.86
*1316	R WORCESTER, MORRILL R. &	2014	2,330.85	2,248.82	82.03
1194	R WORMELL, PAUL G. & TERRI	2014	750.30	-26.41	776.71
770	R WRIGHT, ROBERT PHILIP & (JT)	2014	858.95	-30.23	889.18

TAX ABATEMENTS

Approved July 1, 2014 – June 30, 2015

<i>Tax Year</i>	<i>Taxpayer Name</i>	<i>Abated Amount</i>
2013	James & Katherine Greenlaw	\$ 128.03
2013	James & Katherine Greenlaw	\$ 134.54
2014	David & Kathleen Irving	\$ 302.50
2014	Mary White	\$ 135.00
2014	Maine Fibert Company LLC	\$ 149.65
2014	Brodie Tozier	\$ 205.00
2014	Acacia Emery	\$ 205.00
2014	Martha & Charles McPhee	\$ 344.40
2014	Daniel Casey	\$ 336.20
2014	John & Joanne McGovern	\$ 73.80
2014	Rita Podschlne	\$ 475.60
2014	Alan Kneeland	\$ 176.30
2014	Gary & Phyllis Carr	\$ 176.30
2014	Harold Grant	\$ 135.30
2014	Thomas & Ann Wickham	\$ 24.60
2014	Robert Flood	\$ 202.95
2014	Dennis & Donna Burrill	\$ 198.85
2014	Duane & Jody Andrews	\$ 225.50
2014	Warren & Lydia Erwin	\$ 36.90
2014	Marguerite Howe-Graham	\$ 153.75
2014	Carrie Norman/Dustin Sullivan	\$ 164.00
2014	William Dereszewski	\$ 164.00
2014	Janet Leighton	\$ 127.10
2014	Kevin Dean	\$ 116.85
2014	Robert Moholland	\$ 63.55
2014	Karen Thomas	\$ 118.90
2014	Duane Carlow	\$ 256.25
2014	Joseph Pressley	\$ 43.05
2014	Matthew & Megan Laplant	\$ 149.65
2014	Genevieve McKeil	\$ 108.65
2014	Ernest Kahler	\$ 65.60
2014	Lisa Lingley	\$ 145.55

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*Indicates was balance was paid/abated/write-off

Sewer Status List

Balance Due >0.00 Showing : Principal Tax Interest Costs

Balance as of 06/30/2015

04/05/2016

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Acct Name	30 Day	60 Day	90 Day	Liens	Total
469 Allen, Chris	0.00	0.00	100.00	0.00	100.00
555 AMBER, ROBERT C	0.00	0.00	114.23	0.00	114.23
*73 ANDREWS, DUANE	0.00	0.00	140.73	0.00	140.73
*416 ARSENAULT, JOSEPH	0.00	0.00	194.29	0.00	194.29
*212 Bacon, Buffi	0.00	0.00	281.71	0.00	281.71
569 Bailey, Joanna	0.00	0.00	194.29	0.00	194.29
103 BAILEY, KENNETH C	0.00	0.00	194.29	0.00	194.29
*238 BARNARD, PHILIP J & (JT)	0.00	0.00	128.51	300.17	494.46
147 BARRETT, BRUCE &	0.00	0.00	455.91	190.37	318.88
*9 Bell, Anita	0.00	0.00	877.19	877.19	1,333.10
7 BELL, CHRISTOPHER J &	0.00	0.00	99.04	0.00	99.04
*7 Bohanon, Francis	0.00	0.00	63.73	0.00	63.73
785 BOHANON, JAMES	0.00	0.00	129.82	0.00	129.82
401 Bohanon, Jamie	0.00	0.00	194.29	0.00	194.29
*539 BOHANON, LINDA	0.00	0.00	128.51	312.30	506.59
*198 Bohanon, Monte	0.00	0.00	249.92	0.00	128.51
*561 Bohanon, Monty	0.00	0.00	194.29	0.00	249.92
902 Bohanon, Shawn	0.00	0.00	265.82	0.00	194.29
*384 Knowles, Steve	0.00	0.00	0.00	0.00	265.82
*367 BRIAN & JANELL BOOMER	0.00	0.00	194.29	0.00	764.22
286 BROWN, DAVID &	0.00	0.00	0.00	0.00	194.29
*162 BYRNES, JAMES H SR &	0.00	0.00	194.29	146.76	146.76
*126 CALL, NORMAN &	0.00	0.00	102.23	649.64	843.93
*203 Call, Tim	0.00	0.00	790.24	0.00	102.23
205 CAMPBELL, BRYAN R &	0.00	0.00	125.33	624.43	1,414.67
165 CAMPBELL, DAVID	0.00	0.00	226.08	0.00	125.33
854 CARLOW, DEAN J	0.00	0.00	723.45	792.02	1,018.10
855 CARLOW, DUANE &	0.00	0.00	226.08	869.18	1,592.63
904 Casey, Amy	0.00	0.00	288.92	800.51	1,026.59
622 Casey, Gordon	0.00	0.00	495.00	0.00	288.92
*470 CASSIDY, DANA	0.00	0.00	194.29	0.00	495.00
	0.00	0.00	128.51	277.13	471.42
				0.00	128.51

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*Indicates was balance was paid/abated/write-off

Sewer Status List

Balance Due >0.00 Showing : Principal Tax Interest Costs

Balance as of 06/30/2015

04/05/2016

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Acct Name	30 Day	60 Day	90 Day	Liens	Total
269 Chambers, Barry	0.00	0.00	804.29	498.89	1,303.18
865 CHANG, JAYLEE K	0.00	0.00	357.48	0.00	357.48
83 CILLEY, SUSAN	0.00	0.00	2,631.96	9,897.90	12,529.86
418 COLE, JEFF	0.00	0.00	318.50	527.80	846.30
57 COX, GREGORY M	0.00	0.00	273.15	598.59	871.74
*56 COX, SHERRI	0.00	0.00	194.29	919.40	1,113.69
612 CROMAN, SHIRLEY	0.00	0.00	194.29	270.65	464.94
*406 Crosby, Beverly	0.00	0.00	102.23	0.00	102.23
*752 CROSBY, FRANK A &	0.00	0.00	545.88	0.00	545.88
*510 Crowe, Jamie	0.00	0.00	109.59	0.00	109.59
*347 CURTIS, CATHY	0.00	0.00	63.73	0.00	63.73
*260 DANA, SANDY	0.00	0.00	63.73	0.00	63.73
447 Davis, Phyllis	0.00	0.00	750.00	0.00	750.00
616 DEAN, WENDY JO	0.00	0.00	794.29	140.28	934.57
*537 DONAHUE, DARLENE	0.00	0.00	140.73	0.00	140.73
*306 DONAHUE, TAMMY L	0.00	0.00	65.60	0.00	65.60
*346 Down East Credit Un.	0.00	0.00	63.73	0.00	63.73
*349 Down East Credit Un.	0.00	0.00	63.73	0.00	63.73
36 DURGIN, LUANN	0.00	0.00	429.53	963.35	1,392.88
46 EH POOLED INVESTMENTS, LP	0.00	0.00	63.73	338.83	402.56
464 ELLINWOOD, MARIANNE	0.00	0.00	194.29	0.00	194.29
256 EMERY, SHERRI A	0.00	0.00	537.18	973.65	1,510.83
*427 ESTEY, CHERYL A	0.00	0.00	127.91	0.00	127.91
343 Gagner, Lois	0.00	0.00	128.51	0.00	128.51
294 Goggin, Richard	0.00	0.00	2,215.86	471.30	2,687.16
221 HARLEY, SANDRA	0.00	0.00	366.93	340.32	707.25
543 HARRIMAN, GAYLE M	0.00	0.00	225.70	551.36	777.06
*496 HARRIMAN, MATTHEW L	0.00	0.00	63.73	0.00	63.73
*340 HARVEY, ALBERT	0.00	0.00	226.01	0.00	226.01
*341 HARVEY, ALBERT	0.00	0.00	484.92	0.00	484.92
*334 HARVEY, CLAYSIE G	0.00	0.00	319.24	0.00	319.24
*498 HARVEY, TYSON D	0.00	0.00	125.39	0.00	125.39

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Sewer Status List

Balance Due >0.00 Showing : Principal Tax Interest Costs
Balance as of 06/30/201504/05/2016
Page 3

Acct Name	30 Day	60 Day	90 Day	Liens	Total
*636 Hawkins, Andrew	0.00	0.00	63.73	0.00	63.73
*508 HAYMAN, DUSTIN	0.00	0.00	63.73	0.00	63.73
356 Wright, Robert & Nicola	0.00	0.00	105.52	133.80	239.32
322 Hewes, Rosalee	0.00	0.00	379.45	0.00	379.45
134 HILL, GARY W &	0.00	0.00	475.00	0.00	475.00
487 HOOD, MAXINE M HEIRS	0.00	0.00	194.29	1,518.36	1,712.65
75 HOOD, PAUL	0.00	0.00	1,195.96	2,290.06	3,486.02
*600 Howard, Janice Mrs.	0.00	0.00	350.00	0.00	350.00
*167 Ireland, Darren	0.00	0.00	66.29	0.00	66.29
*209 JENSEN, LORI	0.00	0.00	128.51	0.00	128.51
*194 Johnson, Janet	0.00	0.00	86.83	0.00	86.83
*219 KEEFER, GARTH	0.00	0.00	128.51	0.00	128.51
*230 KIDDER, KEVIN	0.00	0.00	202.23	0.00	202.23
585 KNEELAND, JENNIE L	0.00	0.00	65.78	370.54	436.32
431 KNOWLES, APRIL	0.00	0.00	194.29	140.28	334.57
453 Lane, Jennifer	0.00	0.00	194.29	0.00	194.29
123 LANE, KEVIN M	0.00	0.00	248.81	292.35	541.16
492 LANE, ROGER	0.00	0.00	194.29	395.61	589.90
*495 LAZZARO, TONY	0.00	0.00	140.73	0.00	140.73
*233 LEE, APRIL	0.00	0.00	95.26	0.00	95.26
*828 LEIGHTON, STEPHEN K	0.00	0.00	249.92	288.36	538.28
*284 Lydic, Anita	0.00	0.00	63.73	0.00	63.73
*420 LYFORD, ALAN	0.00	0.00	721.27	588.59	1,309.86
*400 MAIN STREET SALON & DAY SPA	0.00	0.00	63.73	0.00	63.73
181 MANZA, MICHAEL J. (HEIRS)	0.00	0.00	194.29	548.59	742.88
*489 MARTELL, JAMES	0.00	0.00	552.89	1,112.93	1,665.82
603 McArthur, Shirley	0.00	0.00	218.13	2,262.68	2,480.81
*237 MCCLURE, DARYL & (JT)	0.00	0.00	128.51	0.00	128.51
*175 MCGOULDRIK, CARL D.JR.	0.00	0.00	100.16	0.00	100.16
*454 McLaughlin, Arlene Mrs.	0.00	0.00	128.51	0.00	128.51
*264 MCLAUGHLIN, JODI	0.00	0.00	272.66	0.00	272.66
*37 MCLAUGHLIN, WILLIAM &	0.00	0.00	903.63	365.52	1,269.15

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Sewer Status List

Balance Due >0.00 Showing : Principal Tax Interest Costs
Balance as of 06/30/2015

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Acct Name	30 Day	60 Day	90 Day	Liens	Total
*76 McLAUGHLIN, WILLIAM &	0.00	0.00	575.00	1,263.43	1,838.43
363 McPhee, John	0.00	0.00	194.29	682.15	876.44
511 MCPHEE, JOHN	0.00	0.00	221.43	0.00	221.43
*49 Merritt, Thomas	0.00	0.00	63.73	0.00	63.73
329 Merserve, Rocky	0.00	0.00	525.00	0.00	525.00
500 MILLER-GALLWAY, EMILY	0.00	0.00	316.98	429.11	746.09
466 MONK, TODD &	0.00	0.00	241.23	312.98	554.21
*255 Moody, Tammy J	0.00	0.00	71.43	0.00	71.43
133 Moore, Gary Jr	0.00	0.00	732.50	0.00	732.50
885 MOORE, WAVERLY F &	0.00	0.00	194.29	283.61	477.90
*164 MOORES, GORDON	0.00	0.00	63.73	0.00	63.73
*440 NEWMAN, LARRY &	0.00	0.00	265.08	1,017.12	1,282.20
*521 Nott, Jennifer	0.00	0.00	445.17	748.21	1,193.38
*267 OBER, BEVERLY J HEIRS	0.00	0.00	65.78	258.98	324.76
*111 OBRIEN, RANDY	0.00	0.00	63.73	0.00	63.73
*608 ONEILL, LAWRENCE M	0.00	0.00	194.29	270.65	464.94
277 O'NEILL, MARC D	0.00	0.00	218.00	642.10	860.10
*140 Parks, Steve	0.00	0.00	194.29	0.00	194.29
259 PARKS,BENAI B	0.00	0.00	225.34	0.00	225.34
*311 PERRY GERARD	0.00	0.00	194.29	0.00	194.29
312 PERRY, GERALD	0.00	0.00	194.29	0.00	194.29
215 PETERSON, ROGER D. & DONNA M.	0.00	0.00	130.56	2,649.07	2,779.63
*331 Preston, Hardy J	0.00	0.00	0.00	0.00	69.66
901 Curtis, Kathy	0.00	0.00	0.00	0.00	1,242.50
515 RICE, BRIAN L &	0.00	0.00	234.03	249.94	483.97
*643 ROUSSEAU, ARMAND E. & EILEEN M.	0.00	0.00	233.53	0.00	233.53
574 SAWYER, EDWARD	0.00	0.00	241.72	956.20	1,197.92
*421 SC REALTY GROUP LLC	0.00	0.00	0.00	729.41	729.41
*19 SEAVEY, CRAIG N &	0.00	0.00	220.34	0.00	220.34
*18 SEAVEY,BRIAN	0.00	0.00	128.51	0.00	128.51
475 SEELEY, MARGUERITE	0.00	0.00	569.29	1,000.06	1,569.35
*629 SHAFFER, RICHARD & VIRGINIA (JT	0.00	0.00	200.44	0.00	200.44

Baileyville-15

04:05 PM

*Indicates was balance was paid/abated/write-off

Sewer Status List

Balance Due >0.00 Showing : Principal Tax Interest Costs
Balance as of 06/30/2015

04/05/2016

Page 5

Acct Name	30 Day	60 Day	90 Day	Liens	Total
*289 SHEGEN, DANIEL	0.00	0.00	194.29	0.00	194.29
*95 Siering, Kris & Tina	0.00	0.00	94.00	0.00	94.00
*664 SMITH, CAROL LEE	0.00	0.00	202.23	0.00	202.23
617 SMITH, GLORIA E	0.00	0.00	1,197.43	1,232.63	2,430.06
*319 SNOWMAN, ANDREW W	0.00	0.00	194.29	0.00	194.29
407 Spear, John	0.00	0.00	616.09	0.00	616.09
*308 SPENCER, JASON A & (JT)	0.00	0.00	63.73	0.00	63.73
220 STAWARZ, PATRICIA D.	0.00	0.00	581.78	624.29	1,206.07
*151 THISTLEWOOD, KELLY	0.00	0.00	79.13	0.00	79.13
*38 THOMAS, TIFFANY	0.00	0.00	335.03	0.00	335.03
*290 THOMPSON, CRAIG H &	0.00	0.00	194.29	319.88	514.17
*13 TINKER, LEONARD &	0.00	0.00	251.55	1,575.05	1,826.60
*467 TOWNSEND, GARY E &	0.00	0.00	328.14	0.00	328.14
426 TOZIER, LEWIS IVAN	0.00	0.00	194.29	339.52	533.81
298 TRAVIS, WILLIAM & DONNA	0.00	0.00	244.29	625.33	869.62
345 TRAVIS, WILLIAM & DONNA	0.00	0.00	50.00	749.48	799.48
314 TRAVIS, WILLIAM J &	0.00	0.00	152.23	1,038.97	1,191.20
315 TRAVIS, WILLIAM J &	0.00	0.00	193.87	601.21	795.08
323 TRAVIS, WILLIAM J &	0.00	0.00	305.39	715.67	1,021.06
324 TRAVIS, WILLIAM J &	0.00	0.00	244.29	568.33	812.62
354 TRAVIS, WILLIAM J &	0.00	0.00	245.50	573.51	819.01
355 TRAVIS, WILLIAM J &	0.00	0.00	249.13	548.89	798.02
*371 WALLACE, ALLISON M	0.00	0.00	128.51	0.00	128.51
*122 White, Bruce	0.00	0.00	63.73	0.00	63.73
*273 WOLTER, CLAUD FRIEDRICH	0.00	0.00	0.00	717.72	717.72
*22 Woodland Post Office	0.00	0.00	128.51	0.00	128.51
*235 WORMELL, PAUL G. &	0.00	0.00	202.23	603.47	805.70
*675 Worster, Robert	0.00	0.00	63.73	0.00	63.73

TOWN OF BAILEYVILLE, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2015

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Town Council
Town of Baileyville
Baileyville, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Baileyville, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and 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 control relevant to 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 from 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 judgment, 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 control 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 control. 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.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Baileyville, Maine, as of June 30, 2015, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

The Town has not presented the Management's Discussion and Analysis that the accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison information on page 26 is required by accounting principles generally accepted in the United States of America. This information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine

October 16, 2015

Town of Baileyville, Maine
Statement of Net Position
June 30, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 2,423,529.67	\$ -	\$ 2,423,529.67
Due from other governments	123,689.84	-	123,689.84
Accounts receivable, net of allowance	-	81,597.70	81,597.70
Inventory	2,289.10	-	2,289.10
Interfund receivable	78,996.34	-	78,996.34
Taxes receivable	745,549.61	-	745,549.61
Tax liens receivable	92,631.17	-	92,631.17
<i>Total current assets</i>	<u>3,466,685.73</u>	<u>81,597.70</u>	<u>3,548,283.43</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	6,095,058.00	2,927,327.00	9,022,385.00
<i>Total non-current assets</i>	<u>6,095,058.00</u>	<u>2,927,327.00</u>	<u>9,022,385.00</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Defined benefit pension plan	70,905.00	-	70,905.00
<i>Total deferred outflows of resources</i>	<u>70,905.00</u>	<u>-</u>	<u>70,905.00</u>
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	\$ 9,632,648.73	\$ 3,008,924.70	\$ 12,641,573.43
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 98,876.36	\$ 14,695.95	\$ 113,572.31
Accrued summer salaries	177,883.16	-	177,883.16
Current portion of long-term debt	103,135.07	268,487.36	371,622.43
Interfund payable	-	78,996.34	78,996.34
<i>Total current liabilities</i>	<u>379,894.59</u>	<u>362,179.65</u>	<u>742,074.24</u>
<i>Non-current liabilities:</i>			
<i>Non-current portion of long-term debt:</i>			
Bonds payable	863,925.38	1,974,859.28	2,838,784.66
Net pension liability	350,405.00	-	350,405.00
<i>Total non-current liabilities</i>	<u>1,214,330.38</u>	<u>1,974,859.28</u>	<u>3,189,189.66</u>
DEFERRED INFLOWS OF RESOURCES:			
Prepaid property taxes	19,618.78	-	19,618.78
Defined benefit pension plan	399,099.00	-	399,099.00
<i>Total deferred inflows of resources</i>	<u>418,717.78</u>	<u>-</u>	<u>418,717.78</u>
NET POSITION:			
Invested in capital assets, net of related debt	5,127,997.55	683,980.36	5,811,977.91
Restricted	1,449,546.10	-	1,449,546.10
Unrestricted	1,042,162.33	(12,094.59)	1,030,067.74
<i>Total net position</i>	<u>7,619,705.98</u>	<u>671,885.77</u>	<u>8,291,591.75</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 9,632,648.73	\$ 3,008,924.70	\$ 12,641,573.43

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Statement of Activities
For the Year Ended June 30, 2015

Statement 2

	Net (Expense) Revenue and Changes				
	Program Revenues		In Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Governmental activities:					
General government	\$ 748,248.00	\$ 12,725.70	\$ -	\$ -	(735,522.30) \$
Public safety	458,761.00	-	-	-	(458,761.00)
Public works	313,989.86	19,659.51	-	22,676.00	(271,634.35)
Sanitation	299,573.63	174,406.84	-	-	(125,166.79)
Community facilities	134,413.95	-	-	2,600.72	(131,813.23)
Education	4,018,017.30	-	1,784,231.55	-	(2,233,785.75)
County tax	299,523.00	-	-	-	(299,523.00)
Social services	67,110.67	-	2,623.47	-	(64,487.20)
Interest expense	22,793.63	-	-	-	(22,793.63)
Other	14,318.54	-	-	-	(14,318.54)
Depreciation	357,404.00	-	-	-	(357,404.00)
Total governmental activities	6,734,093.58	206,792.05	1,786,855.02	25,276.72	(4,715,169.79)
Business-Type activities:					
Sewer	371,783.93	196,143.70	-	-	(175,640.23)
Total business-type activities	371,783.93	196,143.70	-	-	(175,640.23)
Total primary government	7,105,877.51	402,935.75	1,786,855.02	25,276.72	(4,890,810.02)
General revenues:					
Property taxes, levied for general purposes					4,578,510.37
Excise taxes					293,410.69
Interest and lien fees					9,917.07
Grants and contributions not restricted to specific programs:					
State revenue sharing					103,883.99
Homestead exemption					53,231.00
BETE					235,332.00
Other					20,710.82
Unrestricted investment earnings					6,411.35
Miscellaneous revenues					124,006.29
Interfund transfers					348,926.00
Total general revenues and transfers					5,075,487.58
Changes in net position					5,425,413.58
NET POSITION - BEGINNING					554,605.56
PRIOR PERIOD ADJUSTMENT - SEE FOOTNOTES					8,831,909.00
NET POSITION - ENDING					(574,920.81)

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Balance Sheet
Governmental Funds
June 30, 2015

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 2,359,309.70	\$ 64,219.97	\$ 2,423,529.67
Due from other governments	42,385.34	81,304.50	123,689.84
Inventory	-	2,289.10	2,289.10
Interfund receivable	147,425.22	-	147,425.22
Taxes receivable, net	745,549.61	-	745,549.61
Tax liens receivable	92,631.17	-	92,631.17
TOTAL ASSETS	\$ 3,387,301.04	\$ 147,813.57	\$ 3,535,114.61
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 98,876.36	\$ -	\$ 98,876.36
Accrued summer salaries	177,883.16	-	177,883.16
Interfund payable	-	68,428.88	68,428.88
<i>Total liabilities</i>	<i>276,759.52</i>	<i>68,428.88</i>	<i>345,188.40</i>
<i>Deferred inflows of resources:</i>			
Prepaid property taxes	19,618.78	-	19,618.78
Deferred property tax revenue	650,292.00	-	650,292.00
<i>Total deferred inflows of resources</i>	<i>669,910.78</i>	<i>-</i>	<i>669,910.78</i>
<i>Fund balances:</i>			
Restricted	1,362,721.32	86,824.78	1,449,546.10
Assigned	439,980.52	-	439,980.52
Unassigned	637,928.90	(7,440.09)	630,488.81
<i>Total fund balances</i>	<i>2,440,630.74</i>	<i>79,384.69</i>	<i>2,520,015.43</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,387,301.04	\$ 147,813.57	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmnt. 1			
Long-term liabilities, including bonds payable, as reported on Stmnt. 1			
Net pension liability, as reported on Stmnt. 1			
Deferred outflows related to pension plans			
Deferred inflows related to pension plans			
Deferred property taxes not reported on Stmnt. 1			
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	7,619,705.98

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 4,169,668.37	\$ -	\$ 4,169,668.37
Excise taxes	293,410.69	-	293,410.69
Intergovernmental revenue	1,843,547.67	381,741.88	2,225,289.55
Charges for services	206,792.05	-	206,792.05
Interest and costs on taxes	9,917.07	-	9,917.07
Investment income	5,744.57	666.78	6,411.35
Other revenue	86,692.41	37,313.88	124,006.29
<i>Total revenues</i>	<i>6,615,772.83</i>	<i>419,722.54</i>	<i>7,035,495.37</i>
EXPENDITURES:			
General government	701,300.00	-	701,300.00
Public safety	466,886.00	-	466,886.00
Public works	400,337.86	-	400,337.86
Sanitation	299,573.63	-	299,573.63
Community facilities	134,413.95	-	134,413.95
County tax	299,523.00	-	299,523.00
Education	3,606,191.26	496,359.04	4,102,550.30
Social services	67,110.67	-	67,110.67
Debt service	83,799.18	-	83,799.18
Unclassified	96,365.54	-	96,365.54
<i>Total expenditures</i>	<i>6,155,501.09</i>	<i>496,359.04</i>	<i>6,651,860.13</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>460,271.74</i>	<i>(76,636.50)</i>	<i>383,635.24</i>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	91,350.00	91,350.00
Operating transfers (out)	(440,276.00)	-	(440,276.00)
Proceeds from issuance of debt	75,000.00	-	75,000.00
<i>Total other financing sources (uses)</i>	<i>(365,276.00)</i>	<i>91,350.00</i>	<i>(273,926.00)</i>
<i>Net change in fund balances</i>	<i>94,995.74</i>	<i>14,713.50</i>	<i>109,709.24</i>
FUND BALANCES - BEGINNING	2,345,635.00	49,181.00	2,394,816.00
Prior period adjustment - see footnotes	-	15,490.19	15,490.19
FUND BALANCES - ENDING	\$ 2,440,630.74	\$ 79,384.69	\$ 2,520,015.43

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2015

Net change in fund balances - total governmental funds (Statement 4)	\$ 109,709.24
Amounts reported for governmental activities in the statement of activities (Stmnt. 2) are different due to the following items:	
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditures on governmental funds	(357,404.00)
Purchase of new fixed asset recorded as an expenditure on statement of revenues, expenditures and changes in fund balance yet not required to be recorded on statement of activities	220,272.00
Revenues in the Statement of Activities (Stmnt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	408,842.00
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities the cost of pension benefits earned net of employee contributions is reported as pension expense	(46,948.00)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	101,846.55
Issuance of long-term debt is treated as a revenue on the Governmental Funds report (Stmnt. 4), yet not considered a revenue for the purposes of the Statement of Activities (Stmnt. 2)	(75,000.00)
Changes in net position of governmental activities (see Stmnt. 2)	\$ 361,317.79

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Statement of Net Position
Proprietary Funds
June 30, 2015

Business-type activities
Enterprise Funds
Sewer

ASSETS:*Current assets:*

Accounts receivable, net of allowance
Total current assets

\$ 81,597.70
81,597.70

*Non-current assets:**Capital assets:*

Property, plant, and equipment
Less accumulated depreciation
Total non-current assets

4,538,595.00

(1,611,268.00)

2,927,327.00

TOTAL ASSETS

\$ 3,008,924.70

LIABILITIES:*Current liabilities:*

Accounts payable
Interfund loan payable
Bonds payable - current portion
Total current liabilities

\$ 14,695.95
78,996.34
268,487.36
362,179.65

Non-current liabilities:

Bonds payable - net of current portion
Total non-current liabilities

1,974,859.28

1,974,859.28

TOTAL LIABILITIES

2,337,038.93

NET POSITION:

Invested in capital assets, net of related debt
Unrestricted
TOTAL NET POSITION

683,980.36

(12,094.59)

671,885.77

TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES

\$ 3,008,924.70

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2015

	Business-type activities Enterprise Funds
	Sewer
Operating revenues:	
Charges for services	\$ 196,143.70
Total operating revenues	196,143.70
Operating expenses:	
Contracted services	163,047.29
Supplies & materials	31,718.23
Utilities	44,403.93
Maintenance and other expenses	25,527.31
Depreciation	100,138.00
Total operating expenses	364,834.76
Operating income (loss)	(168,691.06)
Non-operating revenues (expenses):	
Transfer in	348,926.00
Interest expense	(6,949.17)
Total non-operating revenues (expenses)	341,976.83
Net income (loss)	173,285.77
NET POSITION - BEGINNING	498,600.00
NET POSITION - ENDING	\$ 671,885.77

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2015

	Business-type activities
	Enterprise Funds
	Sewer
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 180,270.00
Payments to employees	(15,356.64)
Payments to suppliers	(234,644.17)
<i>Net cash provided (used) by operating activities</i>	<i>(69,730.81)</i>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Bond repayments	(268,487.36)
Interest expense on bonds payable	(6,949.17)
<i>Net cash provided (used) in non-capital financing activities</i>	<i>(275,436.53)</i>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Decrease in interfund loan payable	(3,758.66)
Transfer from general fund	348,926.00
<i>Net cash provided (used) by investing activities</i>	<i>345,167.34</i>
<i>Net increase (decrease) in cash and cash equivalents</i>	<i>-</i>
CASH BALANCES - BEGINNING OF YEAR	-
CASH BALANCES - END OF YEAR	\$ -
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>	
Operating income (loss)	\$ (168,691.06)
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i>	
Depreciation expense	100,138.00
<i>Change in net assets and liabilities:</i>	
Accounts receivable	(15,873.70)
Accounts payable	14,695.95
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (69,730.81)

The accompanying notes are an integral part of this statement.

Town of Baileyville, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	<u>Agency Fund</u>
ASSETS	
Cash and cash equivalents	\$ 86,335.21
<i>Total assets</i>	<u>\$ 86,335.21</u>
 LIABILITIES	
Held for student activities	\$ 86,335.21
<i>Total liabilities</i>	<u>\$ 86,335.21</u>

The accompanying notes are an integral part of this statement.

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Baileyville, Maine (the Town) was incorporated on February 19, 1828. The Town operates under a town council – town manager form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town of Baileyville, Maine conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government's accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town's financial statements.

B. Basis of Presentation

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as "net position" not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the "net (expense) revenue" of the Town's individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special revenue fund – This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Proprietary Fund Type

Sewer Fund – The sewer fund is a business-type fund used to account for the activities related to the operations of the Town's sewer system.

Fiduciary Fund Types

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. The student activity funds are used to account for assets that the government holds for others in an agency capacity.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the modified accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the department level. All unencumbered budget appropriations lapse at the end of the year unless specifically required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Infrastructure	50
Vehicles, Machinery and Equipment	5-10

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Assigned – Funds intended to be used for specific purposes set by the Town Council.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on November 14, 2014, on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Payment of taxes was due December 31, 2014, with interest at 7% on all tax bills unpaid as of January 1, 2015.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$65,211.47 for the year ended June 30, 2015.

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

Compensated Absences

It is the Town's policy to allow employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they are paid out (for example, as the results of employee termination or retirement).

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the Fund for its workers compensation coverage. The Town's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns' claims in excess of \$400,000, with an excess limit of \$2,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimate and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine deferred property taxes. Actual results could differ from those estimates.

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned or the Town will not be able to recover collateral securities in the possession of a third party. At June 30, 2015, the carrying amount of the Town's cash deposits with financial institutions was \$2,423,529.67. The Town's deposits are covered up to \$250,000 by Federal Deposit Insurance Corporation (FDIC) insurance per bank, with additional insurance for funds at Machias Savings Bank up to \$2,000,000.00. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2015.

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
<i>Capital assets not being depreciated:</i>				
Land & Improvements	\$ 72,100.00	\$ -	\$ -	\$ 72,100.00
<i>Capital assets being depreciated:</i>				
Buildings	1,311,808.00	43,732.00	-	1,355,540.00
Equipment	677,968.00	35,629.00	-	713,597.00
Vehicles	1,202,492.00	-	-	1,202,492.00
Infrastructure	12,956,953.00	140,911.00	-	13,097,864.00
Total capital assets	16,221,321.00	220,272.00	-	16,441,593.00
Less accumulated depreciation				
Buildings	(770,760.00)	(23,012.00)	-	(793,772.00)
Equipment	(472,937.00)	(37,144.00)	-	(510,081.00)
Vehicles	(1,049,049.00)	(28,779.00)	-	(1,077,828.00)
Infrastructure	(7,696,385.00)	(268,469.00)	-	(7,964,854.00)
Total accumulated depreciation	(9,989,131.00)	(357,404.00)	-	(10,346,535.00)
Governmental activities capital assets, net	\$ 6,232,190.00	\$ (137,132.00)	\$ -	\$ 6,095,058.00

Depreciation expense can be allocated to departments as follows:

Administration	\$ 751.00
Public safety	9,171.00
Sanitation	34,731.00
Education	39,537.00
Recreation	2,622.00
Public works	<u>270,592.00</u>
	<u>\$ 357,404.00</u>

TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

3. CAPITAL ASSETS (Continued)

Business-type activities:	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
<i>Capital assets not being depreciated:</i>				
Land & improvements	\$ 31,300.00	\$ -	\$ -	\$ 31,300.00
<i>Capital assets being depreciated:</i>				
Buildings	999,930.00	-	-	999,930.00
Equipment	62,445.00	-	-	62,445.00
Infrastructure	3,444,920.00	-	-	3,444,920.00
<i>Total capital assets</i>	4,538,595.00	-	-	4,538,595.00
<i>Less accumulated depreciation</i>				
Buildings	(535,576.00)	(24,995.00)	-	(560,571.00)
Equipment	(18,735.00)	(6,245.00)	-	(24,980.00)
Infrastructure	(956,819.00)	(68,898.00)	-	(1,025,717.00)
<i>Total accumulated depreciation</i>	(1,511,130.00)	(100,138.00)	-	(1,611,268.00)
Governmental activities capital assets, net	\$ 3,027,465.00	\$ (100,138.00)	\$ -	\$ 2,297,327.00

4. DEFINED BENEFIT PENSION PLAN

Plan Description – Participating local district

The Town contributes to the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the State of Maine legislature. The Maine PERS provides retirement benefits, annual cost of living adjustments and death benefits to plan members and their beneficiaries. The Maine PERS issues a publicly available financial report that includes financial statements and supplementary information for the Plan. The report can be obtained from the Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046.

Plan members are required to contribute 6.5%-8% of annual covered salary and the Town is required to contribute at actuarially determined rates. The current employer rates vary from 6.5%-10.5% of the annual covered payroll. Contribution rates of members and the Town are set and amended by Maine State legislature. The Town's contributions to the PLD plan for the year ended June 30, 2015 was \$30,958.

Plan Description – Teacher's group

All school teachers and other qualified educators, participate in the Maine Public Employees Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, set by the Maine State legislature. The Maine PERS provides retirement, annual cost of living adjustments and death benefits to members and their beneficiaries. The authority to establish and amend benefit provisions is with the Maine PERS board of trustees. The Maine PERS issues a publicly available financial report that includes financial statements and supplementary information for the Teacher's group. The report can be obtained from the Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046.

TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

4. **DEFINED BENEFIT PENSION PLAN (Continued)**

Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required to contribute the employer contribution, which was \$261,647 for the year ended June 30, 2015.

Actuarial Methods and Assumptions

The total pension liability for the Plans was determined by actuarial valuation as of June 30, 2014 and June 30, 2013, using the following assumptions and methods applied to all periods included in the measurement:

Actuarial Cost Method

The entry age normal actuarial funding method is used to figure costs. Using this method, the total employer contribution rate contains two elements – the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Using the individual entry age normal method, a normal cost rate is figured for each employee. The rate is determined by taking the value, age at entry of the plan, of the member's projected future benefits, and dividing it by the value of his/her expected future salary. The normal cost for each employee is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains (losses) – increases or decreases in liabilities and in assets when actual experience is different from the actuarial assumptions – affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5%
Salary increases	3.5%-9.5%
Investment rate of return	7.25%

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

4. DEFINED BENEFIT PENSION PLAN (Continued)

For the Town employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA with a two year set back.

The long-term expected rate of return on pension plan investments were determined using a building-block method where best-estimate ranges of expected future real rates of return are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized below:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-term Expected Real Rate of Return</i>
US equities	20%	2.5 %
Non-US equities	20	5.5
Private equity	10	7.6
Real assets:		
Real estate	10	3.7
Infrastructure	10	4.0
Hard assets	5	4.8
Fixed income	25	0.0

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

5. DEFERRED OUTFLOWS AND INFLOWS

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 33,225.00	\$ 429.00
Net difference between projected and actual earnings on pension plan investments	-	317,737.00
Changes in assumptions	5,710.00	
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,970.00	80,933.00
	<u>\$ 70,905.00</u>	<u>\$ 399,099.00</u>

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

6. DEFERRED COMPENSATION PLAN

The Town offers full-time employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 through ICMA Retirement Corporation. The plan permits salary deferral to future years. Participation in the plan is optional. The deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

The Town has amended its plan in accordance with Internal Revenue Section 457(g); therefore, the Town no longer owns the deferred amounts and they have been removed from the Town's financial statements.

Investments are managed by the plan's trustee under one of two investment options or a combination thereof. The choice of investment options is made by the participants.

Total Town contribution for the year ended June 30, 2015 was \$4,675.

7. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	Balance 07/01/2014	Issued	(Retired)	Balance 06/30/2015
<i>Long term leases:</i>				
DCFS USA, LLC, School bus lease, 3.2%, due 2015	\$ 33,148.00	\$ -	\$ (16,575.00)	\$ 16,573.00
<i>Notes & bonds:</i>				
MMBB, \$600k, 2008, 4.5%- 5.565%, due 2029	450,000.00	-	(30,000.00)	420,000.00
Machias Savings Bank, fire truck, 2.5%, due 2016	70,231.00	-	(22,819.26)	47,411.74
Machias Savings Bank, tennis court, 3.05%, due 2023	-	75,000.00	(8,226.29)	66,773.71
Machias Savings Bank, gym floor, 3.05%, due 2027	440,528.00	-	(24,226.00)	416,302.00
Total	\$ 993,907.00	\$ 75,000.00	\$ (101,846.55)	\$ 967,060.45

The annual future principal payment requirement for all debt outstanding as of June 30, 2015, is as follows:

Year ending June 30	Long-term Debt
2016	\$103,135.07
2017	87,920.43
2018	64,920.38
2019	66,027.39
2020	66,721.97
2021-2025	318,383.21
2026-2030	<u>259,952.00</u>
Total	<u>\$ 967,060.45</u>

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

7. LONG-TERM DEBT (Continued)

Description	Balance 07/01/2014	Issued	(Retired)	Balance 06/30/2015
<i>Business-type activities:</i>				
MMBB, 1996 3.4%, \$600k, due 2016	\$ 90,000.00	\$ -	\$ (30,000.00)	\$ 60,000.00
MMBB, \$2,582,772, 2003, 1.66%, due 2020	996,834.00	-	(143,487.36)	853,346.64
MMBB, 2008, \$1,900,000, 1.27%, due 2029	1,425,000.00	-	(95,000.00)	1,330,000.00
Total	\$ 2,511,834.00	\$ -	\$ (268,487.36)	\$ 2,243,346.64

The annual future principal payment requirement for all debt outstanding of the business-type activities as of June 30, 2015, is as follows:

Year ending June 30	Long-term Debt
2016	\$ 268,487.36
2020	268,487.36
2021	238,487.36
2022	238,487.36
2020	238,487.36
2021-2025	610,909.84
2026-2030	<u>380,000.00</u>
Total	<u>\$ 2,243,346.64</u>

8. PRIOR PERIOD ADJUSTMENT

For the year ended June 30, 2015, the Town was required to implement GASB NO. 68 *Accounting and Financial Reporting for Pensions*. The result of the implementation was a decrease in the beginning net position on Statement 2, *Statement of Activities*, of \$574,920.81.

The Scholarship fund required a prior period adjustment due to the fund not including a bank account as of the prior fiscal year. The result of this adjustment was an increase in the Other Governmental Funds on Statement 4 of \$15,490.19.

9. ECONOMIC DEPENDENCY

For the year ended June 30, 2015, approximately 51.5% of the Town of Baileyville's tax commitment was assessed to Woodland Pulp, LLC.

**TOWN OF BAILEYVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

10. CONTINGENCIES

The Town participates in various intergovernmental grant programs, which may be subject to future compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirements may be established at some future date. The amount if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

11. FUND BALANCES

Restricted:

Education	\$ 610,037.01
TIF	752,684.31
Grant funds	20,315.71
Scholarship funds	64,219.97
School lunch	<u>2,289.10</u>
	\$ 1,449,546.10

Assigned:

Academy reserve	\$ 50,000.00
Cruiser reserve	10,000.00
Employee benefits	14,280.00
Equipment reserve	12,753.52
Fire department	40,079.00
Landfill	160,281.90
Paving reserve	23,557.23
Planning board	9,773.92
Police donations	538.92
Public safety reserve	1,842.00
Records preservation	11,091.48
Revaluation	55.00
Sewer project reserve	86,196.55
Transfer station reserve	<u>19,531.00</u>
	\$ 439,980.52

12. PENDING LITIGATION

During the fiscal year ended June 30, 2013, Maine Public Employees Retirement System (MEPERS) filed a claim against the Town. The claim alleges that the Town denied employee's rights to join MEPERS upon becoming a member of the Consolidated Plan in July 1996. The claim represents interest on missed member contributions, and various other costs. At June 30, 2015 the amount the Town may be liable for was undetermined.

13. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Town of Baileyville, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2015

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES:				
Property taxes	\$ 4,578,221.95	\$ 4,578,221.95	\$ 4,169,668.37	\$ (408,553.58)
Excise taxes	253,000.00	253,000.00	293,410.69	40,410.69
Intergovernmental revenues	2,081,710.01	2,081,710.01	1,843,547.67	(238,162.34)
Charges for services	191,055.00	191,055.00	206,792.05	15,737.05
Interest and costs on taxes	19,000.00	19,000.00	9,917.07	(9,082.93)
Investment income	4,200.00	4,200.00	5,744.57	1,544.57
Other revenues	44,000.00	44,000.00	86,692.41	42,692.41
Total revenues	7,171,186.96	7,171,186.96	6,615,772.83	(555,414.13)
EXPENDITURES:				
General government	710,355.00	710,355.00	701,300.00	9,055.00
Public safety	474,042.00	474,042.00	466,886.00	7,156.00
Public works	391,125.00	391,125.00	400,337.86	(9,212.86)
Sanitation	291,860.00	291,860.00	299,573.63	(7,713.63)
Community facilities	146,191.00	146,191.00	134,413.95	11,777.05
County tax	299,523.00	299,523.00	299,523.00	-
Education	3,840,313.01	3,840,313.01	3,606,191.26	234,121.75
Social services	84,300.00	84,300.00	67,110.67	17,189.33
Debt service	83,799.00	83,799.00	83,799.18	(0.18)
Unclassified	419,191.00	419,191.00	96,365.54	322,825.46
Total expenditures	6,740,699.01	6,740,699.01	6,155,501.09	585,197.92
Excess (deficiency) of revenues over (under) expenditures	430,487.95	430,487.95	460,271.74	(1,140,612.05)
OTHER FINANCING SOURCES (USES):				
Operating transfers (out)	(440,276.00)	(440,276.00)	(440,276.00)	-
Proceeds from issuance of debt	75,000.00	75,000.00	75,000.00	-
Total other financing sources	(365,276.00)	(365,276.00)	(365,276.00)	-
Net changes in fund balances	65,211.95	65,211.95	94,995.74	(1,140,612.05)
FUND BALANCES - BEGINNING			2,345,635.00	
FUND BALANCES - ENDING			\$ 2,440,630.74	

Town of Baileyville, Maine
Combining Balance Sheet - Special Revenue Funds
June 30, 2015

	Grant Funds	Scholarship Funds	School Lunch Fund	Total Other Governmental Funds
ASSETS:				
Cash and cash equivalents	\$ -	\$ 64,219.97	\$ -	\$ 64,219.97
Due from other governments	75,142.37	-	6,162.13	81,304.50
Inventory	-	-	2,289.10	2,289.10
TOTAL ASSETS	\$ 75,142.37	\$ 64,219.97	\$ 8,451.23	\$ 147,813.57
LIABILITIES AND FUND BALANCES:				
Interfund payable	\$ 54,826.66	-	\$ 13,602.22	\$ 68,428.88
<i>Total liabilities</i>	54,826.66	-	13,602.22	68,428.88
<i>Fund Balance:</i>				
Restricted	20,315.71	64,219.97	2,289.10	86,824.78
Unassigned	-	-	(7,440.09)	(7,440.09)
<i>Total fund balance</i>	20,315.71	64,219.97	(5,150.99)	79,384.69
TOTAL LIABILITIES AND FUND BALANCES	\$ 75,142.37	\$ 64,219.97	\$ 8,451.23	\$ 147,813.57

Town of Baileyville, Maine
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
For the Year Ended June 30, 2015

	Grant Funds	Scholarship Funds	School Lunch Fund	Total Other Governmental Funds
REVENUES:				
Intergovernmental revenue	\$ 286,402.95	\$ -	\$ 95,338.93	\$ 381,741.88
Interest income	-	666.78	-	666.78
Donations	-	200.00	-	200.00
Miscellaneous	-	-	37,113.88	37,113.88
<i>Total revenues</i>	<u>286,402.95</u>	<u>866.78</u>	<u>132,452.81</u>	<u>419,722.54</u>
EXPENDITURES:				
Grant expenditures	274,291.24	-	-	274,291.24
Scholarships awarded	-	2,000.00	-	2,000.00
School lunch expenditures	-	-	220,067.80	220,067.80
<i>Total expenditures</i>	<u>274,291.24</u>	<u>2,000.00</u>	<u>220,067.80</u>	<u>496,359.04</u>
	<u>12,111.71</u>	<u>(1,133.22)</u>	<u>(87,614.99)</u>	<u>(76,636.50)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	-	-	91,350.00	91,350.00
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Transfer (to) from General Fund	-	-	91,350.00	91,350.00
<i>Total other financing sources (uses)</i>			<u>91,350.00</u>	<u>91,350.00</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES				
	12,111.71	(1,133.22)	3,735.01	14,713.50
FUND BALANCE - BEGINNING OF YEAR				
	8,204.00	49,863.00	(8,886.00)	49,181.00
Prior period adjustment - see footnotes	-	15,490.19	-	15,490.19
FUND BALANCE - END OF YEAR	<u>\$ 20,315.71</u>	<u>\$ 64,219.97</u>	<u>\$ (5,150.99)</u>	<u>\$ 79,384.69</u>

Schedule D

Town of Baileyville, Maine
Schedule of Taxes Receivable
General Fund
June 30, 2015

Taxes receivable:

Real	\$ 369,115.00	
Personal	<u>376,434.61</u>	
		\$ 745,549.61

Tax liens receivable:

2013	59,365.35	
2012	14,291.75	
Prior to 2012	<u>18,974.07</u>	
		<u>92,631.17</u>

TOTAL TAXES AND TAX LIENS RECEIVABLE

\$ 838,180.78

BAILEYVILLE SCHOOL DEPARTMENT
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2015

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the School Committee
Baileyville, Maine

We have audited the accompanying financial statements for the Baileyville School Department, a department of the Town of Baileyville, as of and for the year ended June 30, 2015.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and 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 control relevant to 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 from 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 judgment, 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 control 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 control. 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.

OPINIONS

In our opinion, the financial statements referred to above present fairly in all material respects the financial position and revenue, expenditures, and changes in fund balance of the Baileyville School Department for the year ended June 30, 2015, in conformity with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Our audit was conducted for the purpose of forming opinions on the financial statements of the Baileyville School Department. The Reconciliation of Audit Adjustments to Annual Financial Data Submitted to the MEDMS Financial System is presented for the purpose of additional analysis and is not a required part of the financial statements. This reconciliation is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements.

As discussed in Note 1, the financial statements of the Baileyville School Department are intended to present the change in financial position of only that portion of the government fund information of the Town of Baileyville, Maine that is attributable to the transactions of the School Department. It does not purport to, and does not, present fairly the financial position of the Town of Baileyville, Maine, as of June 30, 2015, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Management, Board of Assessors, others within the Department, and the Maine Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Maine Municipal Audit Services PA

Levant, Maine
October 16, 2015

Baileyville School Department
Statement of Net Position
June 30, 2015

		<u>Total Governmental Activities</u>
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 212,426.59	
Equity in town treasurer's cash	574,342.76	
Due from other governments	115,812.84	
Inventory	<u>2,289.10</u>	
Total current assets		\$ 904,871.29
Non-current assets:		
Capital assets, net of accumulated depreciation	<u>632,295.00</u>	
Total non-current assets		<u>632,295.00</u>
TOTAL ASSETS		1,537,166.29
DEFERRED OUTFLOWS OF RESOURCES:		
Defined benefit pension plan	<u>37,680.00</u>	
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>37,680.00</u>
		<u>\$ 1,574,846.29</u>
LIABILITIES:		
Current liabilities:		
Accounts payable	\$ 37,566.43	
Accrued summer salaries	177,883.16	
Current portion of long-term debt	<u>41,061.00</u>	
Total current liabilities		\$ 256,510.59
Non-current liabilities:		
Non-current portion of long-term debt:		
Bond payable	391,814.00	
Net pension liability	<u>85,811.00</u>	
Total non-current liabilities		<u>477,625.00</u>
TOTAL LIABILITIES		734,135.59
DEFERRED INFLOWS OF RESOURCES:		
Defined benefit pension plan	<u>57,797.00</u>	
TOTAL DEFERRED INFLOWS OF RESOURCES		57,797.00
NET POSITION:		
Invested in capital assets, net of related debt	199,420.00	
Restricted	86,824.78	
Unrestricted	<u>496,668.92</u> ✓	
TOTAL NET POSITION		<u>782,913.70</u>
		<u>\$ 1,574,846.29</u>

The accompanying notes are an integral part of this statement.

Baileyville School Department
Statement of Activities
For the Year Ended June 30, 2015

	Net (Expense) Revenue and Changes in Net Position			
	Program Revenues		Primary Government	
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Regular instruction	\$ 1,852,835.04	\$ 772,144.77	\$ -	\$ (1,080,690.27)
Special education	127,866.12	-	-	(127,866.12)
Other instruction	169,542.90	-	-	(169,542.90)
Guidance	133,120.24	-	-	(133,120.24)
Health	42,398.41	-	-	(42,398.41)
School administration	242,318.61	-	-	(242,318.61)
School board	28,567.33	-	-	(28,567.33)
Transportation	89,196.55	-	-	(89,196.55)
Library and instructional related technology	121,796.11	-	-	(121,796.11)
Operations and maintenance	484,166.43	-	-	(484,166.43)
Grant expenditures	230,559.24	-	-	(230,559.24)
School lunch	220,067.80	-	-	(220,067.80)
Scholarships awarded	2,000.00	-	-	(2,000.00)
State retirement contributions	261,647.24	-	-	(261,647.24)
Superintendent's office	106,410.31	-	-	(106,410.31)
Interest expense	12,864.97	-	-	(12,864.97)
Depreciation expense	39,538.00	-	-	(39,538.00)
Total governmental activities	4,164,895.30	772,144.77	643,389.12	(2,749,361.41)
Total primary government	\$ 4,164,895.30	\$ 772,144.77	\$ 643,389.12	\$ (2,749,361.41)

General revenues:	
Local assessment	
Grants and contributions not restricted to specific programs:	\$ 2,275,675.00
State subsidy	
Gas tax refund	458,396.00
Unrestricted investment earnings	1,959.80
Miscellaneous revenues	666.78
Total general revenues and transfers	116,019.45
	2,852,717.03

Changes in net position

NET POSITION - BEGINNING	103,355.62
Prior period adjustment - see footnotes	744,534.00
NET POSITION - ENDING	(64,975.92)
	\$ 782,913.70

The accompanying notes are an integral part of this statement.

Baileyville School Department
Balance Sheet
Governmental Funds
June 30, 2015

Statement 3

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 148,206.62	\$ 64,219.97	\$ 212,426.59
Equity in town treasurer's cash	574,342.76	-	574,342.76
Due from other governments	34,508.34	81,304.50	115,812.84
Interfund receivable	68,428.88	-	68,428.88
Inventory	-	2,289.10	2,289.10
TOTAL ASSETS	\$ 825,486.60	\$ 147,813.57	\$ 973,300.17
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 37,566.43	\$ -	\$ 37,566.43
Accrued summer salaries	177,883.16	-	177,883.16
Interfund payable	-	68,428.88	68,428.88
<i>Total liabilities</i>	<i>215,449.59</i>	<i>68,428.88</i>	<i>283,878.47</i>
<i>Fund balances:</i>			
Restricted	-	86,824.78	86,824.78
Committed	138,482.69	-	138,482.69
Unassigned	471,554.32	(7,440.09)	464,114.23
<i>Total fund balances</i>	<i>610,037.01</i>	<i>79,384.69</i>	<i>689,421.70</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 825,486.60	\$ 147,813.57	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmnt. 1			632,295.00
Long-term liabilities, including bonds payable, as reported on Stmnt. 1			(432,875.00)
Net pension liability, as reported on Stmnt. 1			(85,811.00)
Deferred outflows related to pension plans			37,680.00
Deferred inflows related to pension plans			(57,797.00)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	782,913.70

The accompanying notes are an integral part of this statement.

Baileyville School Department
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	General Fund	Special Revenue Funds	Total Governmental Funds
REVENUES:			
Local assessments	\$ 2,275,675.00	\$ -	\$ 2,275,675.00
Intergovernmental revenue	460,355.80	381,741.88	842,097.68
Interest income	-	666.78	666.78
Tuition	772,144.77	-	772,144.77
State retirement contributions	261,647.24	-	261,647.24
Other revenue	78,705.57	37,313.88	116,019.45
<i>Total revenues</i>	<i>3,848,528.38</i>	<i>419,722.54</i>	<i>4,268,250.92</i>
EXPENDITURES:			
Regular instruction	1,836,845.04	-	1,836,845.04
Special education	127,866.12	-	127,866.12
Other instruction	169,542.90	-	169,542.90
Debt service	37,090.97	-	37,090.97
Guidance	133,120.24	-	133,120.24
Health	42,398.41	-	42,398.41
School administration	242,318.61	-	242,318.61
School board	28,567.33	-	28,567.33
Transportation	105,771.55	-	105,771.55
Library and instructional related technology	121,796.11	-	121,796.11
Operations and maintenance	484,166.43	-	484,166.43
Grant expenditures	-	274,291.24	274,291.24
School lunch	-	220,067.80	220,067.80
Scholarships awarded	-	2,000.00	2,000.00
State retirement contributions	261,647.24	-	261,647.24
Superintendent's office	106,410.31	-	106,410.31
<i>Total expenditures</i>	<i>3,697,541.26</i>	<i>496,359.04</i>	<i>4,193,900.30</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>150,987.12</i>	<i>(76,636.50)</i>	<i>74,350.62</i>
OTHER FINANCING SOURCES (USES):			
Transfers in (out)	(91,350.00)	91,350.00	-
<i>Total other financing sources (uses)</i>	<i>(91,350.00)</i>	<i>91,350.00</i>	<i>-</i>
<i>Net change in fund balances</i>	<i>59,637.12</i>	<i>14,713.50</i>	<i>74,350.62</i>
FUND BALANCES - BEGINNING	550,399.89	49,181.00	599,580.89
Prior period adjustment - see footnotes	-	15,490.19	15,490.19
FUND BALANCES - ENDING	\$ 610,037.01	\$ 79,384.69	\$ 689,421.70

The accompanying notes are an integral part of this statement.

(Continued)

**Baileyville School Department
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2015**

Net change in fund balances - total governmental funds (Statement 4)	\$ 74,350.62
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(39,538.00)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	43,732.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	40,801.00
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities the cost of pension benefits earned net of employee contributions is reported as pension expense	(15,990.00)
Changes in net position of governmental activities (see Stmt. 2)	\$ 103,355.62

The accompanying notes are an integral part of this statement.

**Baileyville School Department
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015**

	<u>Agency Fund</u>
ASSETS	
Cash and cash equivalents	\$ 86,335.21
<i>Total assets</i>	<u>\$ 86,335.21</u>
LIABILITIES	
Held for student activities	\$ 86,335.21
<i>Total liabilities</i>	<u>\$ 86,335.21</u>

The accompanying notes are an integral part of this statement.

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Baileyville School Department is a department of the Town of Baileyville, Maine. The Department is included in the Town of Baileyville's reporting entity, which has a year-end of June 30.

The Department's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the Department are discussed below.

In evaluating how to define the Department for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Department's financial statements.

B. Basis of Presentation

The Department's basic financial statements include both government-wide (reporting the Department as a whole) and fund financial statements (reporting the Department's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Department as a whole.

The Statement of Net Position reports all financial and capital resources of the Department and reports the difference between assets and liabilities, as "net position" not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the "net (expense) revenue" of the Department's individual functions before applying general revenues. The Department has elected not to allocate indirect costs among programs.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special revenue fund – This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund Types

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. The student activity funds are used to account for assets that the government holds for others in an agency capacity.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the modified accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the department level. All unencumbered budget appropriations lapse at the end of the year unless specifically required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Infrastructure	50
Vehicles, Machinery and Equipment	5-10

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Assigned – Funds intended to be used for specific purposes set by the Town Council.

Unassigned – Funds available for any purpose.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Department's deposits may not be returned or the Department will not be able to recover collateral securities in the possession of a third party. At June 30, 2015, the carrying amount of the Department's cash deposits with financial institutions was \$212,426.59. The Department's deposits are covered up to \$250,000 by Federal Deposit Insurance Corporation (FDIC) insurance per bank. Accordingly, the Department was not exposed to custodial credit risk at June 30, 2015.

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
<i>Capital assets not being depreciated:</i>				
Land & Improvements	\$ 43,700.00	\$ -	\$ -	\$ 43,700.00
<i>Capital assets being depreciated:</i>				
Buildings	933,908.00	43,732.00	-	977,640.00
Equipment	20,021.00	-	-	21,021.00
Vehicles	454,528.00	-	-	454,528.00
<i>Total capital assets</i>	<i>1,452,157.00</i>	<i>43,732.00</i>	<i>-</i>	<i>1,495,889.00</i>
<i>Less accumulated depreciation</i>				
Buildings	(454,610.00)	(17,987.00)	-	(472,597.00)
Equipment	(20,021.00)	-	-	(20,021.00)
Vehicles	(349,425.00)	(21,551.00)	-	(370,976.00)
<i>Total accumulated depreciation</i>	<i>(824,056.00)</i>	<i>(39,538.00)</i>	<i>-</i>	<i>(863,594.00)</i>
Governmental activities capital assets, net	\$ 6,232,190.00	\$ 4,194.00	\$ -	\$ 632,295.00

4. DEFINED BENEFIT PENSION PLAN

Plan Description – Teacher’s group

All school teachers and other qualified educators, participate in the Maine Public Employees Retirement System’s teacher group. The teacher’s group is a cost-sharing plan with a special funding situation, set by the Maine State legislature. The Maine PERS provides retirement, annual cost of living adjustments and death benefits to members and their beneficiaries. The authority to establish and amend benefit provisions is with the Maine PERS board of trustees. The Maine PERS issues a publicly available financial report that includes financial statements and supplementary information for the Teacher’s group. The report can be obtained from the Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046.

Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required to contribute the employer contribution, which was \$261,647 for the year ended June 30, 2015.

Actuarial Methods and Assumptions

The total pension liability for the Plans was determined by actuarial valuation as of June 30, 2014 and June 30, 2013, using the following assumptions and methods applied to all periods included in the measurement:

BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

4. **DEFINED BENEFIT PENSION PLAN (Continued)**

Actuarial Cost Method

The entry age normal actuarial funding method is used to figure costs. Using this method, the total employer contribution rate contains two elements – the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Using the individual entry age normal method, a normal cost rate is figured for each employee. The rate is determined by taking the value, age at entry of the plan, of the member's projected future benefits, and dividing it by the value of his/her expected future salary. The normal cost for each employee is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains (losses) – increases or decreases in liabilities and in assets when actual experience is different from the actuarial assumptions – affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5%
Salary increases	3.5%-9.5%
Investment rate of return	7.25%

For the Town employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA with a two year set back.

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

4. DEFINED BENEFIT PENSION PLAN (Continued)

The long-term expected rate of return on pension plan investments were determined using a building-block method where best-estimate ranges of expected future real rates of return are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized below:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-term Expected Real Rate of Return</i>
US equities	20%	2.5 %
Non-US equities	20	5.5
Private equity	10	7.6
Real assets:		
Real estate	10	3.7
Infrastructure	10	4.0
Hard assets	5	4.8
Fixed income	25	0.0

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

5. DEFERRED OUTFLOWS AND INFLOWS

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ -	\$ 429.00
Net difference between projected and actual earnings on pension plan investments	-	36,721.00
Changes in assumptions	5,710.00	
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,970.00	20,647.00
	<u>\$ 37,680.00</u>	<u>\$ 57,797.00</u>

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

6. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	Balance 07/01/2014	Issued	(Retired)	Balance 06/30/2015
<i>Long term leases:</i>				
DCFS USA, LLC, School bus lease, 3.2%, due 2015	\$ 33,148.00	\$ -	\$ (16,575.00)	\$ 16,573.00
<i>Notes & bonds:</i>				
Machias Savings Bank, gym floor, 3.05%, due 2027	440,528.00	-	(24,226.00)	416,302.00
Total	\$ 473,676.00	\$ -	\$ (40,801.00)	\$ 432,875.00

The annual future principal payment requirement for all debt outstanding as of June 30, 2015, is as follows:

Year ending June 30	Long-term Debt
2016	\$ 41,061.00
2017	24,966.00
2018	25,707.00
2019	26,533.00
2020	26,938.00
2021-2025	147,718.00
2026-2030	<u>139,952.00</u>
Total	<u>\$ 432,875.00</u>

7. CONTINGENCIES

The Department participates in various intergovernmental grant programs, which may be subject to future compliance audits by the grantors or their representatives. Accordingly, the Department's compliance with applicable grant requirements may be established at some future date. The amount if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

**BAILEYVILLE SCHOOL DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

8. FUND BALANCES

Restricted:

Grant funds	\$ 20,315.71
Scholarship funds	64,219.97
School lunch	<u>2,289.10</u>
	\$ 86,824.78

Assigned:

Gym floor	\$ 44,079.92
School boiler	37,436.14
School parking lot	23,850.49
Special education	<u>33,116.14</u>
	\$ 138,482.69

9. PRIOR PERIOD ADJUSTMENT

For the year ended June 30, 2015, the Town was required to implement GASB NO. 68 *Accounting and Financial Reporting for Pensions*. The result of the implementation was a decrease in the beginning net position on Statement 2, *Statement of Activities*, of \$64,975.92.

The Scholarship fund required a prior period adjustment due to the fund not including a bank account as of the prior fiscal year. The result of this adjustment was an increase in that fund of \$15,490.19.

10. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Baileyville School Department
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
REVENUES				
Local assessments	\$ 2,275,675.00	\$ 2,275,675.00	\$ 2,275,675.00	\$ -
Intergovernmental revenue	458,396.00	458,396.00	460,355.80	1,959.80
Tuition	747,000.00	747,000.00	772,144.77	25,144.77
Other revenues	70,000.00	70,000.00	78,705.57	8,705.57
<i>Total revenues</i>	<u>3,551,071.00</u>	<u>3,551,071.00</u>	<u>3,586,881.14</u>	<u>35,810.14</u>
EXPENDITURES				
Regular instruction	2,085,894.00	2,085,894.00	1,836,845.04	249,048.96
Special education	82,919.00	82,919.00	127,866.12	(44,947.12)
Other instruction	176,891.00	176,891.00	169,542.90	7,348.10
Debt service	37,091.00	37,091.00	37,090.97	0.03
Guidance	129,570.00	129,570.00	133,120.24	(3,550.24)
Health	48,585.00	48,585.00	42,398.41	6,186.59
School administration	268,410.00	268,410.00	242,318.61	26,091.39
School board	39,791.00	39,791.00	28,567.33	11,223.67
Transportation	134,175.00	134,175.00	105,771.55	28,403.45
Library and instructional related technology	127,860.00	127,860.00	121,796.11	6,063.89
Operations and maintenance	502,200.00	502,200.00	484,166.43	18,033.57
Superintendent's office	106,335.00	106,335.00	106,410.31	(75.31)
<i>Total expenditures</i>	<u>3,739,721.00</u>	<u>3,739,721.00</u>	<u>3,435,894.02</u>	<u>303,826.98</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(188,650.00)</u>	<u>(188,650.00)</u>	<u>150,987.12</u>	<u>(268,016.84)</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(91,350.00)	(91,350.00)	(91,350.00)	-
<i>Total other financing sources</i>	<u>(91,350.00)</u>	<u>(91,350.00)</u>	<u>(91,350.00)</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(280,000.00)</u>	<u>(280,000.00)</u>	<u>59,637.12</u>	<u>(268,016.84)</u>
FUND BALANCES - BEGINNING			<u>550,399.89</u>	
FUND BALANCES - ENDING			<u>\$ 610,037.01</u>	

Baileyville School Department
Combining Balance Sheet - Special Revenue Funds
June 30, 2015

	Grant Funds	Scholarship Funds	School Lunch Fund	Total Other Governmental Funds
ASSETS:				
Cash and cash equivalents	-	\$ 64,219.97	\$ -	\$ 64,219.97
Due from other governments	75,142.37	-	6,162.13	81,304.50
Inventory	-	-	2,289.10	2,289.10
TOTAL ASSETS	\$ 75,142.37	\$ 64,219.97	\$ 8,451.23	\$ 147,813.57
LIABILITIES AND FUND BALANCES:				
Interfund payable	54,826.66	-	\$ 13,602.22	\$ 68,428.88
<i>Total liabilities</i>	54,826.66	-	13,602.22	68,428.88
<i>Fund Balance:</i>				
Restricted	20,315.71	64,219.97	2,289.10	86,824.78
Unassigned	-	-	(7,440.09)	(7,440.09)
<i>Total fund balance</i>	20,315.71	64,219.97	(5,150.99)	79,384.69
TOTAL LIABILITIES AND FUND BALANCES	\$ 75,142.37	\$ 64,219.97	\$ 8,451.23	\$ 147,813.57

Baileyville School Department
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
For the Year Ended June 30, 2015

	Grant Funds	Scholarship Funds	School Lunch Fund	Total Other Governmental Funds
REVENUES:				
Intergovernmental revenue	\$ 286,402.95	\$ -	\$ 95,338.93	\$ 381,741.88
Interest income	-	666.78	-	666.78
Donations	-	200.00	-	200.00
Miscellaneous	-	-	37,113.88	37,113.88
Total revenues	286,402.95	866.78	132,452.81	419,722.54
EXPENDITURES:				
Grant expenditures	274,291.24	-	-	274,291.24
Scholarships awarded	-	2,000.00	-	2,000.00
School lunch expenditures	-	-	220,067.80	220,067.80
Total expenditures	274,291.24	2,000.00	220,067.80	496,359.04
	12,111.71	(1,133.22)	(87,614.99)	(76,636.50)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	-	-	91,350.00	91,350.00
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Transfer (to) from General Fund	-	-	91,350.00	91,350.00
Total other financing sources (uses)				
	12,111.71	(1,133.22)	3,735.01	14,713.50
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES				
	8,204.00	49,863.00	(8,886.00)	49,181.00
FUND BALANCE - BEGINNING OF YEAR				
	-	15,490.19	-	15,490.19
Prior period adjustment - see footnotes				
FUND BALANCE - END OF YEAR				
	\$ 20,315.71	\$ 64,219.97	\$ (5,150.99)	\$ 79,384.69

Independent Auditors' Report on Compliance With the requirements of the Maine School Finance Act

To the School Committee
Baileyville, Maine

We audited the financial statements of the Baileyville School Department as of and for the year ended June 30, 2015, and have issued our report thereon dated October 16, 2015. With regard to the accompanying audit report, we state the following assurances:

1. The financial data accounts for all revenues and expenditures for the fiscal year.
2. Budgetary controls were in place.
3. The audit was conducted in accordance with applicable state and federal law relating to financial and compliance audits.
4. The financial data submitted to the MEDMS financial system is in material agreement with the audit.
5. The School Department is in compliance with the Maine School Finance Act of 1985 and 1995 and the Essential Programs and Services Funding Act.
6. The School Department is in compliance with transfer limitations between budget cost centers pursuant to section 1485, subsection 4, budget content requirements pursuant to section 15693, subsection 1, and cost center summary budget format requirements pursuant to sections 1305C, 1485, 1701C, and 2307.
7. The School Department has not exceeded its authority to expend funds.

Maine Municipal Audit Services PA

Levant, Maine
October 16, 2015

Baileyville School Department
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

FEDERAL / PASS THROUGH GRANTOR	PROGRAM	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES
<i>United States Department of Education</i>			
Improving teacher quality			
Title I		84.367	\$ 9,202.87
Total United States Department of Education		84.010	<u>120,870.23</u>
<i>United States Department of Agriculture</i>			130,073.10
School lunch			
Fresh fruit and vegetable program		10.555	91,090.95
Total United States Department of Agriculture		10.582	4,478.44
<i>Total federal programs</i>			<u>95,569.39</u>
			<u>\$ 225,642.49</u>

Baileysville School Department

Reconciliation of Audit Adjustments to Annual Financial Data

Submitted to the MEDMS Financial System

For the Year Ended June 30, 2015

June 30, 2015 balance per MEDMS financial system		
Revenue adjustments:		
Expenditure adjustments:		
June 30, 2015 Audited GAAP Basis Fund balance		
	GENERAL	SPECIAL REVENUE
	\$ 610,037.01	\$ 79,384.69
	\$ 610,037.01	\$ 79,384.69

Fiscal Year 2014-2015 Expenditures

Employee Benefits (article 2)

Appropriation	\$231,075.00
Total	\$231,075.00
Expenditures:	
Unemployment	\$7,961.50
Social Security	\$40,381.31
Medicare	\$9,444.73
ICMA	\$4,617.65
Medical Insurance	\$160,845.80
Volunteer Insurance	\$83.25
Income Protection Insurance	\$6,557.54
Life Insurance	\$1,629.19
Maine PERS	<u>\$51,356.59</u>
Time Payable	<u>\$2,020.80</u>
Total	\$284,898.36
Overexpended	-\$53,823.36

Administration (article 3)

Appropriation	\$284,275.00
Total	\$284,275.00
Expenditures:	
Salaries	\$133,940.89
Professional Services	\$52,843.01
Contract Services	\$6,074.69
Contract Maintenance	\$2,871.96
Supplies/Purchases	\$4,575.51
General Expenses	\$12,223.98
Travel & Training	\$2,363.99
Communications, Telephone	<u>\$4,944.67</u>
Special Project	<u>\$11,995.27</u>
Total	\$231,833.97
Unexpended	\$52,441.03

Insurance Coverage (article 4)

Appropriation	\$79,050.00
Total	\$79,050.00
Expenditures:	
Property and Casualty	\$6,017.00
Public Officials Liability	\$10,927.00
Police Liability	\$3,075.00
Fleet Auto and Truck Ins.	\$14,002.00

Workers Comp. Ins.	\$28,116.19
Fidelity Bond Ins.	<u>\$345.00</u>
Total	\$62,482.19

Unexpended	\$16,567.81
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Preservation of Town Records (article 5)

Appropriation	<u>\$250.00</u>
Total	\$250.00

Unexpended	\$250.00
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Municipal Buildings (article 6)

Appropriation	\$41,730.00
Total	\$41,730.00

Expenditures:	
Wages, Part Time	\$6,240.00
Contact Services/Maintenance	\$13,985.87
Supplies and Purchases	\$2,408.25
Utilities	\$8,443.68
Heating Fuel	<u>\$11,128.29</u>
Total	\$42,206.09

Overexpended	-\$476.09
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Assessing (article 7)

Appropriation	\$29,825.00
Total	\$29,825.00

Expenditures:	
Contract Services	\$3,716.48
Professional Services	\$21,500.00
Supplies & Materials	\$1,154.25
General Expenses	\$6,520.30
Travel & Training	<u>\$52.57</u>
Total	\$32,943.60

Overexpended	-\$3,118.60
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Fire (article 8)

Appropriation	\$36,900.00
Total	\$36,900.00

Expenditures:	
Wages, Part Time	\$21,675.00
Contract Maintenance/Service	\$1,682.04
Supplies & Materials	\$1,666.18

Professional Services	\$408.00
Purchases	\$6,320.00
General Expense	\$110.00
Fuel	\$1,896.55
Communications	<u>\$1,066.98</u>
Total	\$34,824.75

Unexpended	\$2,075.25
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Code Enforcement (article 9)

Appropriation	\$17,150.00
Total	\$17,150.00

Expenditures:	
Salaries	\$15,825.00
Professional Srvc	\$2,178.00
Supplies	\$1,581.57
General Expense	\$119.30
Travel & Training	\$818.35
Communications	<u>\$345.49</u>
Total	\$20,867.71

Overexpended	-\$3,717.71
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Animal Control (article 10)

Appropriation	\$9,225.00
Total	\$9,225.00

Expenditures:	
Salary	\$4,296.00
General Expense	\$100.00
Contract Services	\$3,081.28
Supplies & Purchases	\$151.86
Communications	\$550.00
Travel & Training	\$158.40
Utilities	\$982.89
Fuel	<u>\$81.08</u>
Total	\$9,401.51

Overexpended	-\$176.51
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Hydrant Rental (article 11)

Appropriation	\$114,048.00
Total	\$114,048.00

Expenditure:	
Hydrant Rental	\$114,048.00

Unexpended	\$0.00
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Street Lights (article 12)

Appropriation	\$46,000.00
Total	\$46,000.00

Expenditure:	
Rental	\$47,348.61
Overexpended	-\$1,348.61

Police (article 13)

Appropriation	\$197,070.00
Total	\$197,070.00

Expenditures:	
Salaries	\$163,535.86
Professional Srvc	\$464.42
Contract Service	\$4,322.80
Contract Maintenance	\$2,405.92
Supplies/Purchases	\$4,843.72
General Expenses	\$649.59
Travel & Training	\$967.06
Communications	\$3,759.26
Fuel	<u>\$9,642.50</u>
Total	\$190,591.13

Unexpended	\$6,478.87
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Emergency Services Dispatch (article 14)

Appropriation	\$1,900.00
Total	\$1,900.00

Expenditures:	
Communications	\$1,288.90
Utilities	<u>\$484.20</u>
Total	\$1,773.10

Unexpended	\$126.90
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Ambulance (article 15)

Appropriation	\$44,290.00
Total	\$44,290.00

Expenditures:	
Contract Services	\$44,289.96

Unexpended	\$0.04
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Public Works (article 16)

Appropriation	\$282,025.00
Total	\$282,025.00
Expenditures:	
Salaries	\$152,380.35
Contract/Professional Services	\$15,342.86
Contract Maintenance	\$25,031.06
Supplies & Materials	\$39,758.28
Purchases	\$13,505.89
General Expenses	\$579.60
Travel & Training	\$694.87
Communications	\$1,006.11
Utilities	\$5,487.86
Fuel	<u>\$35,783.31</u>
Total	\$289,570.19
Overexpended	-\$7,545.19

Road Maintenance & Paving (article 17)

Appropriation	\$100,000.00
Carried Designated Funds	
Total	\$100,000.00
Expenditures:	
Maintenance & Paving	<u>\$101,777.03</u>
Total	\$191,789.74
Overexpended	-\$1,777.03

Care of Cemeteries (article 18)

Appropriation	\$9,100.00
Total	\$9,100.00
Expenditure:	
Care of Cemeteries	\$8,990.64
Unexpended	\$109.36

Woodland Public Library (article 19)

Appropriation	\$42,000.00
Total	\$42,000.00
Expenditure:	
Woodland Public Library	\$36,743.08
Unexpended	\$5,256.92

Recreation (article 20)

Appropriation	\$94,641.00
Total	\$94,641.00
Expenditures:	
Salaries	\$67,651.72
Contract Services	\$3,549.41
Contract Maintenance	\$8,210.96
Supplies/Purchases	\$5,053.39
General Expenses	\$202.50
Travel & Training	\$40.00
Special Projects	\$764.34
Communications	\$1,489.78
Fuel	\$1,187.19
Utilities	<u>\$1,139.94</u>
Total	\$89,289.23
Unexpended	\$5,351.77

Categorical Accounts (article 21)

Appropriation	\$4,300.00
Total	\$4,300.00
Expenditures:	
American Legion	\$500.00
Eastern Area on Aging(Meals for Me)	\$800.00
Ronald McDonald House	\$100.00
Down East Hospice	\$100.00
Alzheimer's Association	\$750.00
Greenland Point Center	\$500.00
American Red Cross	\$100.00
Senior Companion	\$500.00
Lion's - Santa's Helper Project	\$200.00
WHCA	\$500.00
Catholic Charities of Maine	<u>\$250.00</u>
Total	\$4,300.00
Unexpended	\$0.00

St. Croix Trailriders (article 22)

Appropriation (estimated refund)	\$700.00
Expenditure:	
St. Croix Trailriders registration fees (actual)	\$675.24
Unexpended	\$24.76

Woodland Festival (article 23)

Appropriation	\$2,000.00
Total	\$2,000.00

Expenditure:	
Octoberfest & Christmas Parade	\$1,855.00

Unexpended	\$145.00
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Economic Development (article 24)

Appropriation	\$40,000.00
Total	\$40,000.00

Expenditure:	
Economic Development	\$36,765.59

Unexpended	\$3,234.41
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General Assistance (article 26)

Appropriation	\$15,000.00
Total	\$15,000.00

Expenditure:	
Health & Welfare	\$5,415.19

Unexpended	\$9,584.81
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Pollution Control Plant (article 27)

Appropriation	\$258,490.00
Total	\$258,490.00

Expenditures:	
Salary	\$15,356.64
Professional Services	\$1,011.33
Contract Services	\$163,047.29
Contract Maintenance	\$7,067.65
Supplies	\$12,449.01
Purchases	\$2,603.81
General Expenses	\$156.56
Fuel	\$11,929.08
Utilities	\$44,403.93
Capital Improvements	\$1,123.74
Capital Outlay	\$4,736.33
Communications	<u>\$811.39</u>
Total	\$264,696.76

Overexpended	-\$6,206.76
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Solid Waste Collection (article 28)

Appropriation	\$291,860.00
Total	\$291,860.00

Expenditures:

Salaries	\$42,778.44
Contract Services	\$224,540.41
Professional Services	\$15,580.58
Supplies & Material	\$4,996.60
General Expenses	\$2,445.52
Communications	\$1,875.36
Travel & Training	\$162.12
Utilities	\$2,955.89
Fuel	\$4,238.71
Total	\$299,573.63

Overexpended	-\$7,713.63
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Debt Service (article 29)

Appropriation	\$359,235.00
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Expenditures:

Debt Service	\$359,235.18
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Overexpended	-\$0.18
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Cable Access T.V. (article 30)

Appropriation	\$2,850.00
Total	\$2,850.00

Expenditures:

Contract Services	\$655.00
Purchases	\$551.40
General Expenses	\$50.00
Capital Outlay	\$595.00
Total	\$1,851.40

Unexpended	\$998.60
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Revaluation of Taxes (article 31)

Appropriation	\$25,000.00
Carried Designated Funds	
Total	\$25,000.00

Expenditures:

Contract Services	\$25,485.00
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Overexpended	485.00-
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Fire Truck Payment (article 32)

Appropriation	<u>\$24,609.00</u>
Total	\$24,609.00

Expenditures:	
2010 Fire Truck Payment	\$24,608.94
Unexpended	\$0.06

Princeton Airport (article 33)

Appropriation	\$4,000.00
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Expenditure:	
Princeton Airport	\$4,000.00

Unexpended	\$0.00
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Planning Board (article 34)

Appropriation	\$2,000.00
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Expenditure:	
Professional Services	\$444.28
Supplies	\$44.30
General Expenses	<u>\$94.50</u>
Total	\$538.08

Unexpended	\$1,416.92
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Equipment Reserve (article 36)

Appropriation	<u>\$25,000.00</u>
Total	\$25,000.00

Expenditure:	
Equipment	\$19,613.89
Total	\$19,613.89

Unexpended	\$5,386.11
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County Tax (article 37)

Appropriation	<u>\$299,523.00</u>
Total	\$299,523.00

Expenditure:	
County Tax	\$299,523.00

Unexpended	\$0.00
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New Projects (article 47)

Appropriation	<u>\$75,000.00</u>
Total	\$75,000.00

Expenditure:	
Tennis Court resurface	\$65,543.16
Alarm System	\$9,940.34
Total	\$75,483.50

Overexpended	-\$483.50
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