

TOWN OF MINOT

213TH ANNUAL REPORT



MINOT MEMORIAL PARK



**FOR YEAR ENDING
JANUARY 31ST, 2015**

**IMPORTANT TELEPHONE
NUMBERS**

EMERGENCY ASSISTANCE

911

Town Office

345-3305

(Fax) 346-0924

Selectmen:

Dean Campbell

345-3305

Daniel Callahan Jr.

345-3024

Stephen French

784-0577

Dan Gilpatric

966-2908

Eda Tripp

346-0951

Highway Crew Supervisor II

Scott Parker

346-9096

Animal Control Officer:

Robert Larrabee

890-4932

Code Enforcement Officer/

Plumbing Inspector:

Ken Pratt

576-1413

Poland High School

998-5400

Minot Consolidated School

346-6471

(Fax) 345-9535

Superintendent of Schools

998-2727

(Fax) 998-2753

Androscoggin Sheriff's Dept.

784-7361

State Police

1-800-482-0730

Minot Central Fire Station

345-3115

Minot Post Office

784-2202

West Minot Post Office

966-2022

Inland Fisheries

1-800-295-2435

**DATES TOWN OFFICE
IS CLOSED**

NEW YEAR'S DAY

Thursday, Jan. 1, 2015

MARTIN LUTHER KING JR DAY

Monday, Jan. 19, 2015

FISCAL YEAR END

Friday, Jan. 30, 2015

Close at 1:00 P.M...

PRESIDENT'S DAY

Monday, Feb. 16, 2015

PATRIOT'S DAY

Monday, April 20, 2015

MEMORIAL DAY

Monday, May 25, 2015

INDEPENDENCE DAY

Friday, July 3, 2015

LABOR DAY

Monday, Sept. 1, 2015

COLUMBUS DAY

Monday, Oct. 12, 2015

VETERAN'S DAY

Wednesday, Nov. 11, 2015

THANKSGIVING

Thursday & Friday

Nov. 26 & 27, 2015

CHRISTMAS

Friday, Dec. 25, 2015

**TOWN OFFICE
HOURS**

M, T, W

8 AM - 4 PM

THURS.

10 AM - 6 PM

FRI.

8 AM - 1 PM

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TOWN REPORT DEDICATION



Helen E. Clifford

Helen E. Clifford has been a very active Minot resident almost her entire life. She has served on many committees including the 1966-1970 School Survey Committee, the 1980 Town Office Building Committee, the Budget Committee, as well as many committees that just needed level and common sense thinking. As the town changed courses, she was willing to tackle the School Union Withdrawal Committee and the Town Manager Committee. Helen served as the Registrar of Voters for 20 years from 1971 until 1991.

She most recently served as the Planning Board Secretary.

Helen Clifford has been a 60 plus year member of Minot Center Grange #266, the Androscoggin Pomona Grange and the Maine State Grange where she has been active and held offices/committees in all three. She is one of the remaining members of the Minot Center Congregational Church and is the organist (and piano player) for the church and many other town functions. Helen (and her husband, Charles) totally took care of the Minot Center Cemetery without compensation for many, many years. They maintained the old wooden fence until later when a newer fence was installed by them.

Helen served on both the 175th American Revolution Commission and the 200th Minot Birthday Celebration Committee. All through the years when there was a fire or disaster in Minot, Helen and Charles would organize suppers for the support of the families that lost their homes.

It is a pleasure to honor Helen E. Clifford with this year's Town Report Dedication.

To the Citizen of Minot,

Greetings from your Board of Selectman to the 2015 Town Meeting. There are several items on the warrant for your consideration. There are two fire station addition proposals, radio repeater relocation, and two major road repair projects.

I want to thank the Board of Selectman and Department Heads who have worked very hard to keep budgets down for next year. We can do this for only so long before we start to get behind on repairs and upgrades of town facilities.

We are looking at cuts of state funding again this year as the Governor has proposed eliminating the State Revenue Sharing Program and this will need to be made up with local taxes.

This will be my last year serving on the Board of Selectman. It has been a privilege serving the people of Minot for the last 9 years as Selectman.

In closing I want to thank all town volunteers and employees for their hard work and dedication in the last year. We are looking for volunteers for several areas. If you only have a few hours, we can find something that will interest you.

Respectfully,

Dean Campbell

Chairman

Minot Board of Selectman

TOWN OF MINOT FEE SCHEDULE

Impact Fee: *Impact Fees are to be paid with building permit.*

New Dwellings \$300.00
(\$300.00 for Recreation and \$500.00 for Public Safety)

Building Permits: *There is a minimum \$30.00 permit fee on any application*

New Dwellings = \$50.00 + \$0.25 per sq. ft. of finish area.
Additions = \$0.15 per sq. ft. finished area
Mobile Homes = \$0.15 per sq. ft. finished area
Residential Garage = \$0.20 per sq. ft. floor space
Decks, Sheds, Pools = \$30.00
All other structures = \$0.10 per sq. ft. floor space
Greenhouses = \$30.00

Plumbing Fees: *All Plumbing Fees are set by the State of Maine*

Internal = \$6.00 per fixture (minimum of \$24.00)
External = \$100.00 + \$20.00 if a variance is required.

Subdivision Fees: Review Fee = \$300.00 for first three lots + \$50.00 for each additional lot past three.
Notice & Publishing Fee = \$75.00
[Optional] Escrow Account of \$50.00 per lot determined by Planning Board at Preliminary Plot Plan Review.

Mobile Home Parks: Review Fee = \$300.00 for first three lots + \$50.00 for each additional lot past three.
Notice & Publishing Fee = \$75.00
Other Fees as determined by Planning Board and/or as activated by other ordinances.

Site Plan Review: \$75.00 Application Fee
Other Fees as determined by Planning Board and/or as activated by other ordinances.

Board of Appeals: \$100.00 Filing Fee

Automobile Graveyards & Junkyards: \$300.00 annually in October by Board of Selectmen

Automobile Recycling Centers: \$1,500 for a five year permit + State License Fee & Inspection

Effective 1/7/2011 Fee Schedule

ELECTED OFFICERS

Selectmen & Overseers of the Poor

Dean Campbell - Chairman 2015
Daniel Callahan Jr. - 2015
Stephen French - 2018
Daniel Gilpatric - 2018
Eda Tripp - 2017

R.S.U. #16

Scott Tiner - 2015
Julie Roux - 2017
Tina Love - 2015
Steve Holbrook - 2018
Susan Callahan - 2016

Assessors

Eda Tripp - 2017
Dean Campbell - 2015
Daniel Gilpatric - 2018

APPOINTED OFFICERS

Town Administrator/Deputy Treasurer/
Deputy Tax Collector/Road Manager/
Road Commissioner (also for driveway permits)
Arlan Saunders

Treasurer/Deputy Clerk/
Deputy Tax Collector
Holly Packard

Town Clerk/Tax Collector/
Deputy Treasurer
Heldi Schreiber

Deputy Clerk
Sara Pulsifer

Code Enforcement Officer/
Plumbing Inspector
Kenneth Pratt

Highway Crew Supervisor II
Scott Parker

Animal Control Officer
Robert Larrabee

Forest Fire Warden/Chief
Dean Campbell

Health Officer
Patricia Roy

Constables
Arlan Saunders
Robert Larrabee
Heldi Schreiber

Election Clerks
Constance Bonwitz
Sharon Campbell
Ramona Gould
Eda Tripp

Voter Registrar
Hoster Gilpatric -2015

Deputy Voter Registrar
Wendy Gilpatric
Heldi Schreiber
Sara Pulsifer

Director of E.M.A.
(Emergency Management Agency)
Sharon Campbell

APPOINTED OFFICERS CONT...

Planning Board

Candace Gilpatric, Chair - 2015
Larry Slattery - 2016
James Brown - 2015
John Gould - 2015
Charles Buker - 2016
John Gelsmar (Alternate) - 2017
Cathleen McAnneny (Alternate) - 2016

Weights & Measures

Slate of Maine

Board of Appeals

Ralph Palmer, Chair - 2016
Dennis Deooster - 2015
David Murphy - 2016
William Gould - 2017
Edward Comler - 2017
Robert O'Connor (Alternate) - 2015

Budget Committee

Matthew Callahan, Chair - 2016
Colleen Quint - 2015
William Perry - 2015
Karen Nichols - 2017
Timothy Worden - 2018
Emily Tuttle - 2017

Conservation Committee

Lisa Cesare - Chair - 2016
Bill Hise - 2016
Reggie Pratt - 2017
Donald Piper - 2017
Carrie Woods - 2016
Karen Nichols - 2015

COMMITTEES

Recreation Committee

Lisa Cesare
Belinda Dubois
Candace Gilpatric
Benjamin Pratt

Impact Fee Committee

John Gelsmar - Chairman
Dean Campbell
Emily Tuttle
Lisa Cesare
Edward Comler

Cemetery Committee

George Downing - Chairman
Lisa Bonney
George Buker
Eda Tripp
Michael Pratte
Elizabeth Santos (Alternate)
Yvette Murray (Alternate)
Christopher Woodford (Alternate)

Recycling Committee

Larry Jackson - Chairman
Lisa Bonney
Mary Buker
John Gelsmar
Karen Nichols

ASSESSORS REPORT 2014

Real Estate:		
Real Estate, Land	\$ 59,749,070.00	
Real Estate, Buildings	112,958,551.00	
TOTAL REAL ESTATE	\$ 172,707,621.00	
Personal Property:		
Production Machinery & Equipment	\$ 859,922.00	
Business Equipment & Computers	164,604.00	
TOTAL PERSONAL PROPERTY	\$ 1,024,526.00	
TOTAL ASSESSED VALUATION	\$ 173,732,147.00	
Tax Exemptions:		
Homestead	\$ 6,690,000.00	
Municipal	1,003,982.00	
School	2,035,558.00	
Churches	372,364.00	
Fraternal Organizations	153,127.00	
Benevolent	603,249.00	
Veterans	342,000.00	
Airports	89,730.00	
TOTAL EXEMPTIONS	\$ 11,290,010.00	
TOTAL TAXABLE VALUATION:	\$ 162,442,137.00	
OTHER STATISTICS:		
Tax Rate (mils)	.15	
Ratio	100%	
State Valuation (2013)	\$ 179,650,000.00	
State Valuation (2014)	\$ 176,500,000.00	
Tree Growth (Acres)	6,620.87	
Tree Growth (Valuation)	\$ 1,944,838.00	
Farm & Open Space (Acres)	2,779.74	
Farm & Open Space (Valuation)	\$ 941,539.00	
Homestead Exemptions	669	
Homestead Reimbursement	\$ 50,175.00	
ABATEMENTS:		
Prisman, Jim / Minot Historical Society	\$ 929.37	
SUPPLEMENTALS:		
Begin, Gregory & Cassandra	\$2,405.10	

APPROPRIATIONS FOR MARCH 1, 2014

Art. 3	Fire Station Addition (defeated)	\$0.00
Art. 8	Town Salaries and Benefits	\$274,617.00
Art. 9	Winter Roads	\$172,000.00
Art. 10	Paving (raise \$206,908.00 & use \$68,092.00 from LRAP)	\$275,000.00
Art. 11	Repair of Town Owned Equipment	\$59,000.00
Art. 12	Operating Town Garage	\$10,000.00
Art. 13	Purchase of New plow Truck(not to exceed \$163,000.00 Fin. Over 4 years)	\$41,759.84
Art. 14	Maintenance of Common Roads	\$166,500.00
Art. 15	Minor Fire Dept.	\$92,590.00
Art. 16	Replacement of Truck 45 (Forestry Truck) defeated	\$0.00
Art. 17	Town Office Maintenance	\$30,603.00
Art. 18	Misc. Account	\$14,000.00
Art. 19	Town Insurances	\$43,354.00
Art. 20	Assessing (outside firm)	\$13,200.00
Art. 21	Web Hosting, Assessing	\$1,750.00
Art. 22	Property Tax maps (updating)	\$1,750.00
Art. 23	Annual Audit	\$8,500.00
Art. 24	Legal fees	\$7,000.00
Art. 25	Debt Service (outstanding loans and bonds)	\$116,011.74
Art. 26	Interest Account (raise \$1,000.00 & use \$4,310.61 from Parent Acct. Interest)	\$5,310.61
Art. 27	County tax	\$187,558.00
Art. 28	Solid waste Disposal	\$32,000.00
Art. 29	Recycling Committee	\$100.00
Art. 30	Household Hazardous Waste	\$800.00
Art. 31	Street Lights	\$1,500.00
Art. 32	Emergency Mgt. Agency	\$700.00
Art. 33	MMA (dues)	\$2,451.00
Art. 34	AVCOG (dues)	\$3,135.19
Art. 35	Minor Conservation Com.	\$100.00
Art. 36	Minor Recreation Com. (carry balance)	\$0.00
Art. 37	Library Services	\$21,000.00
Art. 39	Text Books	\$2,000.00
Art. 40	Animal Control (Officer & Expenses)	\$1,700.00
Art. 41	Animal Control (Humane Society Contract)	\$3,597.66
Art. 42	General Assistance	\$2,000.00
Art. 43	Charitable Organizations (defeated)	\$0.00
Art. 44	Snowmobile Registration Refund	\$1,568.94
Art. 45	Town Report (printing)	\$1,345.00
Art. 46	MHAA (field maintenance)	\$2,000.00
	School: Feb. 1, 2014 thru June 30, 2014 (5 mo. @ \$146,066.10)	\$730,330.50
	School: July 1, 2014 thru Jan. 31, 2015 (7 mo. @ \$148,620.95)	<u>\$1,040,346.65</u>
	Total for Education	\$1,770,677.15
	GRAND TOTAL of APPROPRIATIONS	\$3,368,179.23

Year End Detail Report
ALL Accounts
February to January

Account	Date	Jml	Desc--	Current Budget	Debits	Credits	Unexpended Balance
2500 - AUDIT				0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT				8,500.00	0.00	0.00	8,500.00
0213 - CONTRACTED SERVICES				0.00	7,235.00	0.00	-7,235.00
Department--				8,500.00	7,235.00	0.00	1,265.00
2550 - ASSESSING (OUTSIDE)				0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT				13,200.00	0.00	0.00	13,200.00
0213 - CONTRACTED SERVICES				0.00	13,200.00	0.00	-13,200.00
Department--				13,200.00	13,200.00	0.00	0.00
3050 - SNOWMOBILE REFUNDS				0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT				1,568.94	0.00	0.00	1,568.94
0213 - CONTRACTED SERVICES				0.00	1,568.94	0.00	-1,568.94
Department--				1,568.94	1,568.94	0.00	0.00
3550 - GEN ASST RESERVE DONAT				0.00	0.00	0.00	0.00
0002 - CARRIED FORWARD				3,992.74	0.00	0.00	3,992.74
0201 - ELECTRICITY				0.00	382.59	0.00	-382.59
0203 - FUEL & GAS				0.00	1,140.00	1,570.00	429.10
0205 - SUPPLIES				0.00	50.00	428.26	378.26
Department--				3,992.74	1,573.49	1,998.26	4,417.51
4000 - AUBURN PUBLIC LIBRARY				0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT				21,000.00	0.00	0.00	21,000.00
0213 - CONTRACTED SERVICES				0.00	21,000.00	0.00	-21,000.00
Department--				21,000.00	21,000.00	0.00	0.00
4025 - TOWN WELL RESERVE ACCT				0.00	0.00	0.00	0.00
0002 - CARRIED FORWARD				6,866.71	0.00	0.00	6,866.71
0213 - CONTRACTED SERVICES				0.00	1,863.50	2,648.50	785.00
7010 - PAYROLL TAXES				0.00	91.80	0.00	-91.80
Department--				6,866.71	1,975.30	2,648.50	7,552.91
4050 - SCHOOL BOOKS				0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT				2,000.00	0.00	0.00	2,000.00
0011 - NON PUBLIC SCHOOLS				0.00	2,000.00	0.00	-2,000.00
Department--				2,000.00	2,000.00	0.00	0.00
5000 - OFFICERS SALARIES				0.00	0.00	0.00	0.00
1000 - TREASURER				38,493.00	38,468.05	0.00	24.95
1001 - TOWN CLERK/TAX COLLE				28,733.00	27,168.27	0.00	-1,564.73
1002 - DEPUTY CLERK				22,448.00	21,329.31	0.00	1,118.69
1003 - ADMINISTRATOR/RD MAN				56,228.00	56,184.97	0.00	43.03
1004 - SELECTMEN				9,000.00	9,000.00	0.00	0.00
1005 - ASSESSORS				6,700.00	6,700.00	0.00	0.00
1006 - OVERSEER POOR				500.00	500.00	0.00	0.00
1007 - CODE ENFORCEMENT				8,500.00	9,344.00	0.00	-844.00
1008 - HEALTH OFFICER				100.00	0.00	0.00	100.00
1009 - PLANNING BOARD SEC				400.00	400.00	0.00	0.00
1010 - REGISTRAR OF VOTERS				500.00	272.00	0.00	228.00
1011 - ELECTION CLERKS				1,500.00	903.79	0.00	596.21
1012 - MODERATOR				100.00	75.00	0.00	25.00
1014 - FIRE CHIEF				1,500.00	1,500.00	0.00	0.00

Year End Detail Report
ALL Accounts
February to January

Account	Current			Unexpended
Date Jml Desc	Budget	Debits	Credits	Balance
5000 - OFFICERS SALARIES CONT'D				
7010 - PAYROLL TAXES	12,780.00	13,018.48	0.00	-238.48
7020 - HEALTH INSURANCE	78,676.00	81,073.80	0.00	-2,397.80
7025 - DENTAL INSURANCE	1,655.00	1,785.36	0.00	-130.36
7030 - SIMPLE IRA	2,616.00	2,576.34	0.00	39.66
7040 - UNEMPLOYMENT	4,189.00	3,938.00	0.00	251.00
Department	274,817.00	276,292.96	0.00	-1,615.36
5100 - TOWN OFFICE EQUIP RES	0.00	0.00	0.00	0.00
0002 - CARRIED FORWARD	1,437.62	0.00	0.00	1,437.62
0213 - CONTRACTED SERVICES	0.00	540.00	0.00	-540.00
Department	1,437.62	540.00	0.00	897.62
5200 - TOWN INSURANCES	0.00	0.00	0.00	0.00
0103 - PROPERTY & CASUALTY	28,157.00	24,478.00	1,487.00	5,171.00
0100 - WORKERS COMPENSATION	15,187.00	15,261.00	2,159.00	2,095.00
Department	43,354.00	39,739.00	3,646.00	7,205.00
5300 - TOWN OFFICE MAINT/SUPP	0.00	0.00	0.00	0.00
0200 - TELEPHONE	3,000.00	3,545.87	0.00	-254.87
0201 - ELECTRICITY	2,000.00	2,079.58	0.00	-79.58
0203 - FUEL & GAS	3,500.00	5,184.65	0.00	-1,684.65
0204 - REPAIRS	3,300.00	1,937.71	0.00	1,362.29
0205 - SUPPLIES	4,000.00	3,972.13	136.34	164.21
0206 - JANITORIAL	400.00	400.00	0.00	0.00
0207 - DUES/SUBSCRIPTIONS	400.00	337.69	0.00	62.31
0208 - STAFF TRAINING	500.00	277.83	0.00	222.17
0209 - POSTAGE	1,500.00	1,869.89	110.03	-259.89
0212 - INSPECTIONS	500.00	180.00	0.00	320.00
0213 - CONTRACTED SERVICES	7,903.00	8,821.59	302.30	-616.59
0300 - LABOR	2,800.00	2,150.00	0.00	450.00
Department	30,803.00	30,758.84	548.67	394.83
5350 - TOWN REPORT PRINTING	0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT	1,345.00	0.00	0.00	1,345.00
0213 - CONTRACTED SERVICES	0.00	1,345.00	0.00	-1,345.00
Department	1,345.00	1,345.00	0.00	0.00
5500 - MINOT/HEBRON ATHLETIC ASSOC	0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT	2,000.00	0.00	0.00	2,000.00
0213 - CONTRACTED SERVICES	0.00	1,423.75	0.00	-1,423.75
Department	2,000.00	1,423.75	0.00	576.25
5600 - ONLINE ASSESSING	0.00	0.00	0.00	0.00
0001 - APPROPRIATED AMOUNT	1,750.00	0.00	0.00	1,750.00
0213 - CONTRACTED SERVICES	0.00	1,750.00	0.00	-1,750.00
Department	1,750.00	1,750.00	0.00	0.00
5650 - RECREATION DEPT	0.00	0.00	0.00	0.00
0002 - CARRIED FORWARD	4,586.90	0.00	0.00	4,586.90
Department	4,586.90	0.00	0.00	4,586.90
6200 - COMMON RDS	0.00	0.00	0.00	0.00
0205 - SUPPLIES	5,600.00	8,136.06	0.00	-2,636.06

Year End Detail Report
ALL Accounts
February to January

Account-----	Current			Unexpended
Date Jml Desc--	Budget	Debits	Credits	Balance
6200 - COMMON RDS CONTD				
0208 - STAFF TRAINING	1,000.00	381.00	0.00	619.00
0213 - CONTRACTED SERVICES	21,000.00	18,238.79	0.00	4,761.27
0218 - COMPUTER SUPPORT	0.00	50.00	0.00	-50.00
0300 - LABOR	80,000.00	81,207.25	0.00	-1,207.25
0404 - MATERIALS	22,000.00	25,980.38	1,482.50	-3,462.88
0405 - TRUCKS & EQUIPMENT	20,000.00	18,007.75	0.00	1,992.25
7010 - PAYROLL TAXES	7,000.00	6,977.40	0.00	22.60
Department--	156,500.00	167,978.57	1,482.50	3.63
6300 - PAVINGS RDS				
0213 - CONTRACTED SERVICES	270,000.00	273,079.97	0.00	-2,179.97
0404 - MATERIALS	4,100.00	1,833.20	0.00	2,266.80
Department--	275,000.00	274,913.17	0.00	84.83
6400 - WINTER RDS				
0203 - SUPPLIES	10,700.00	8,458.78	0.00	4,241.22
0213 - CONTRACTED SERVICES	30,000.00	44,377.39	0.00	-14,377.39
0300 - LABOR	60,000.00	87,143.60	0.00	-27,143.60
0404 - MATERIALE	3,200.00	3,393.64	0.00	-193.64
0406 - SALT	43,200.00	66,728.82	0.00	-23,528.82
0407 - SAND	21,000.00	24,900.00	0.00	-3,900.00
7010 - PAYROLL TAXES	3,900.00	6,666.61	0.00	-2,766.61
Department--	172,000.00	239,669.81	0.00	-67,669.81
6500 - HIGHWAY EQUIP REPAIR				
0203 - FUEL & GAS	35,000.00	54,077.74	19,982.73	884.99
0204 - REPAIRS	13,000.00	16,147.32	0.00	-1,147.32
0205 - SUPPLIES	8,000.00	9,068.30	602.48	-468.82
0210 - MILEAGE/EXPENSE REIM	0.00	16.25	0.00	-16.25
0300 - LABOR	1,000.00	200.00	0.00	800.00
Department--	57,000.00	79,609.61	20,585.21	55.00
6600 - HIGHWAY CAP EQUIP RES				
0002 - CARRIED FORWARD	7,860.88	0.00	0.00	7,860.88
0213 - CONTRACTED SERVICES	0.00	0.00	540.84	540.84
Department--	7,860.88	0.00	540.84	8,401.72
6650 - 2012 PETERBILT TRUCK				
0001 - APPROPRIATED AMOUNT	29,926.17	0.00	0.00	29,926.17
0213 - CONTRACTED SERVICES	0.00	29,926.17	0.00	-29,926.17
Department--	29,926.17	29,926.17	0.00	0.00
6676 - 2015 Peterbilt				
0001 - APPROPRIATED AMOUNT	41,759.84	0.00	0.00	41,759.84
0213 - CONTRACTED SERVICES	0.00	41,759.84	0.00	-41,759.84
Department--	41,759.84	41,759.84	0.00	0.00
6700 - TOWN GARAGE				
0200 - TELEPHONE	530.00	679.15	0.00	-129.15
0201 - ELECTRICITY	2,400.00	1,834.76	1,114.00	1,665.24
0203 - FUEL & GAS	3,050.00	2,783.15	0.00	266.85
0204 - REPAIRS	2,000.00	1,504.61	0.00	495.39

Year End Detail Report
ALL Accounts
February to January

Account	Date	Jml	Desc	Current Budget	Debits	Credits	Unexpended Balance
6700 - TOWN GARAGE CONT'D							
0205 - SUPPLIES				2,000.00	3,862.22	0.00	-1,862.22
0407 - SAND				0.00	0.00	0.00	0.00
Department..				10,000.00	10,863.89	1,116.00	292.11
7000 - SOLID WASTE							
0001 - APPROPRIATED AMOUNT				32,000.00	0.00	0.00	32,000.00
0213 - CONTRACTED SERVICES				0.00	33,617.35	0.00	-33,617.35
Department..				32,000.00	33,617.35	0.00	-1,617.35
7075 - MMWAC DEBT							
0001 - APPROPRIATED AMOUNT				49,115.50	0.00	0.00	49,115.50
0214 - PRINCIPAL PAYMENTS				0.00	49,115.50	0.00	-49,115.50
Department..				49,115.50	49,115.50	0.00	0.00
7200 - GENERAL ASSISTANCE							
0001 - APPROPRIATED AMOUNT				2,000.00	0.00	0.00	2,000.00
0201 - ELECTRICITY				0.00	1,119.00	0.00	-1,119.00
0203 - FUEL & GAS				0.00	861.50	0.00	-861.50
0211 - MISCELLANEOUS				0.00	98.40	717.75	521.35
Department..				2,000.00	2,078.90	717.75	640.85
7300 - CONSERVATION COMMITTEE							
0001 - APPROPRIATED AMOUNT				100.00	0.00	0.00	100.00
Department..				100.00	0.00	0.00	100.00
7400 - STREET LIGHTS							
0001 - APPROPRIATED AMOUNT				2,500.00	0.00	0.00	2,500.00
0201 - ELECTRICITY				0.00	2,639.31	0.00	-2,639.31
Department..				2,500.00	2,639.31	0.00	-139.31
7700 - LEGAL FEES							
0001 - APPROPRIATED AMOUNT				7,000.00	0.00	0.00	7,000.00
0213 - CONTRACTED SERVICES				0.00	1,506.00	0.00	-1,506.00
Department..				7,000.00	1,506.00	0.00	5,494.00
7810 - MMA DUES							
0001 - APPROPRIATED AMOUNT				2,431.00	0.00	0.00	2,431.00
0213 - CONTRACTED SERVICES				0.00	2,431.00	0.00	-2,431.00
Department..				2,431.00	2,431.00	0.00	0.00
7820 - AVCOG DUES							
0001 - APPROPRIATED AMOUNT				3,135.29	0.00	0.00	3,135.29
0213 - CONTRACTED SERVICES				0.00	3,135.29	0.00	-3,135.29
Department..				3,135.29	3,135.29	0.00	0.00
7900 - COUNTY TAX							
0001 - APPROPRIATED AMOUNT				187,538.00	0.00	0.00	187,538.00
0213 - CONTRACTED SERVICES				0.00	187,538.00	0.00	-187,538.00
Department..				187,538.00	187,538.00	0.00	0.00
7950 - OVERLAY							
0001 - APPROPRIATED AMOUNT				41,651.59	0.00	0.00	41,651.59
Department..				41,651.59	0.00	0.00	41,651.59
8000 - MISCELLANEOUS							
0204 - REPAIRS				500.00	459.88	0.00	40.12

Year End Detail Report

ALL Accounts
February to January

Account	Date	Jml	Desc	Current Budget	Debits	Credits	Unexpended Balance
8000 - MISCELLANEOUS CONT'D							
0205 - SUPPLIES				500.00	169.26	0.00	330.74
0206 - JANITORIAL				500.00	480.00	0.00	20.00
0207 - DUES/SUBSCRIPTIONS				250.00	0.00	0.00	242.00
0209 - POSTAGE				800.00	997.52	0.00	-197.52
0210 - MILEAGE/EXPENSE REIM				3,350.00	3,125.70	0.00	224.30
0212 - INSPECTIONS				500.00	333.00	0.00	167.00
0213 - CONTRACTED SERVICES				3,400.00	4,754.97	8.70	-1,346.16
0217 - ADVERTISING				1,500.00	1,803.73	453.53	59.80
0500 - PLANNING BOARD				500.00	0.00	0.00	500.00
0501 - DEED TRANSFERS				200.00	311.00	20.00	-91.00
0502 - LIENS				2,000.00	2,337.00	0.00	-337.00
1010 - REGISTRAR OF VOTERS				0.00	0.00	0.00	0.00
Department L.				14,000.00	14,870.06	482.23	-387.74
8050 - INTEREST							
0001 - APPROPRIATED AMOUNT				0.00	0.00	0.00	0.00
0216 - MHWAC				5,301.61	0.00	0.00	5,301.61
0601 - MINI PUMPER				0.00	3,100.66	0.00	-3,100.66
0602 - 2012 PLOW TRUCK				0.00	2,091.71	0.00	-2,091.71
Department L.				5,301.61	6,860.94	0.00	-1,559.33
8100 - PROPERTY TAX MAPS							
0001 - APPROPRIATED AMOUNT				0.00	0.00	0.00	0.00
0213 - CONTRACTED SERVICES				1,750.00	0.00	0.00	1,750.00
Department L.				1,750.00	1,750.00	0.00	0.00
8210 - HUMANE SOCIETY(ANNUAL)							
0001 - APPROPRIATED AMOUNT				0.00	0.00	0.00	0.00
0213 - CONTRACTED SERVICES				3,597.66	0.00	0.00	3,597.66
Department L.				3,597.66	3,597.66	0.00	0.00
8220 - ANIMAL CONTROL OFFICER							
0001 - APPROPRIATED AMOUNT				0.00	0.00	0.00	0.00
0210 - MILEAGE/EXPENSE REIM				1,700.00	0.00	0.00	1,700.00
0213 - CONTRACTED SERVICES				0.00	405.69	0.00	-405.69
0300 - LABOR				0.00	0.00	0.00	0.00
7010 - PAYROLL TAXES				0.00	430.00	0.00	-430.00
Department L.				1,700.00	868.58	0.00	831.42
8600 - EDUCATION							
0001 - APPROPRIATED AMOUNT				0.00	0.00	0.00	0.00
0213 - CONTRACTED SERVICES				1,770,677.15	0.00	0.00	1,770,677.15
Department L.				1,770,677.15	1,770,677.20	0.00	-1,770,677.20
9000 - MINOT FIRE DEPT							
0200 - TELEPHONE				0.00	0.00	0.00	0.00
0201 - ELECTRICITY				13,500.00	12,213.60	0.00	1,286.40
0202 - COMPUTER SUPPORT				2,100.00	1,913.95	0.00	186.05
0203 - FUEL & GAS				850.00	720.00	0.00	130.00
0204 - REPAIRS				6,000.00	7,968.59	0.00	-1,968.59
0205 - SUPPLIES				6,500.00	5,616.02	0.00	883.98
Department L.				6,300.00	14,344.76	0.00	-8,044.76

Year End Detail Report
ALL Accounts
February to January

Account	Date	Jml	Desc	Current Budget	Debits	Credits	Unexpended Balance
9000 - MINOT FIRE DEPT CONT'D							
0208 - JANITORIAL				650.00	0.00	0.00	650.00
0207 - DUES/SUBSCRIPTIONS				300.00	29.00	0.00	271.00
0208 - STAFF TRAINING				1,600.00	522.88	0.00	977.12
0209 - POSTAGE				25.00	0.00	0.00	25.00
0211 - MISCELLANEOUS				2,000.00	2,155.50	500.00	344.20
0212 - INSPECTIONS				250.00	512.40	0.00	-252.40
0213 - CONTRACTED SERVICES				1,000.00	1,395.00	0.00	-395.00
0221 - RESCUE SUPPLIES				2,500.00	698.30	0.00	1,901.70
0222 - RESCUE TRAINING				2,000.00	779.10	0.00	1,220.90
0223 - SAFETY EQUIPMENT				8,250.00	6,109.23	0.00	2,140.78
0224 - SAFETY REQUIREMENTS				4,000.00	7,284.68	0.00	-3,284.68
0300 - LABOR				18,890.00	16,988.63	0.00	1,603.37
0301 - FIRE FIGHTERS				12,000.00	12,000.00	0.00	0.00
7010 - PAYROLL TAXES				2,263.00	2,217.42	0.00	47.58
Department..				82,590.00	83,347.33	800.00	-257.33
9106 - EMERGENCY MGT AGENCY							
0001 - APPROPRIATED AMOUNT				700.00	0.00	0.00	700.00
0300 - LABOR				0.00	500.00	0.00	-500.00
7010 - PAYROLL TAXES				0.00	38.25	0.00	-38.25
Department..				700.00	538.25	0.00	161.75
9400 - MINI PUMPER							
0001 - APPROPRIATED AMOUNT				35,970.07	0.00	0.00	35,970.07
0213 - CONTRACTED SERVICES				0.00	35,970.07	0.00	-35,970.07
Department..				35,970.07	35,970.07	0.00	0.00
9800 - RECYCLING							
0001 - APPROPRIATED AMOUNT				100.00	0.00	0.00	100.00
Department..				100.00	0.00	0.00	100.00
9900 - HOUSEHOLD HAZARDOUS WAS							
0001 - APPROPRIATED AMOUNT				800.00	0.00	0.00	800.00
0213 - CONTRACTED SERVICES				0.00	358.50	10.76	-345.74
Department..				800.00	358.50	10.76	454.26
Final Totals				3,434,566.37	3,456,893.68	24,276.61	11,949.30

Revenue Detail Report
ALL Accounts
February to January

Account	Date	Am	Desc	Current Budget	Debits	Credits	Uncollected Balance
1000 - TOWN OF MINOT				0.00	0.00	0.00	0.00
0025 - SUPPLEMENTAL TAXES				0.00	0.00	2,405.10	-2,405.10
0100 - RE TAXES COMMITTED				2,605,982.21	0.00	2,590,616.45	15,365.76
0110 - P P TAXES COMMITTED				0.00	0.00	15,367.90	-15,367.90
0300 - STATE FR REV SHARING				130,000.00	0.00	115,825.25	14,174.75
1000 - INTEREST/SWEEP				0.00	0.00	2,255.57	-2,255.57
1005 - INTEREST/TAXES				4,310.61	185.72	9,565.70	-5,069.37
1014 - LIEN COSTS				0.00	149.80	5,296.50	-5,146.70
1200 - BOTE REIMBURSEMENT				1,271.10	0.00	1,275.00	-3.90
1230 - BOAT EXCISE				0.00	0.00	2,911.00	-2,911.00
1240 - VEHICLE EXCISE				500,000.00	1,955.38	500,024.05	-6,668.67
1270 - VETERANS REIMBURSEMENT				0.00	0.00	023.00	-023.00
1280 - TREE GROWTH REIMBURSEMENT				0.00	0.00	31,505.39	-31,505.39
1287 - HOMESTEAD				50,175.00	0.00	50,381.00	-206.00
1208 - LRAP RURAL ROADS				68,092.00	0.00	130,456.00	-62,364.00
1300 - CODE ENFORCEMENT FEES				0.00	0.00	8,193.10	-8,193.10
1395 - UNIVERSAL WASTE FEES				0.00	0.00	106.60	-106.60
1590 - ANIMAL CONTROL/LOCAL FEE				0.00	0.00	325.00	-325.00
1595 - ANIMAL CONTROL/STATE				0.00	0.00	614.00	-614.00
1600 - AGENT FEE				0.00	217.10	13,856.60	-13,639.50
1650 - RETURNED CHECK FEE				0.00	0.00	60.00	-60.00
1750 - LAND USE CONTROL FEE				0.00	0.00	10.00	-10.00
1900 - PLANNING BOARD				0.00	0.00	145.00	-145.00
1995 - HMWAC				0.00	1.00	563.00	-562.00
2000 - MISCELLANEOUS INCOME				0.00	0.00	6.22	-6.22
2100 - USE OF CARRY FORWARDS				24,735.45	0.00	0.00	24,735.45
2200 - USE OF FUND BALANCE				50,000.00	0.00	0.00	50,000.00
Department				3,434,566.37	2,509.00	3,491,192.43	-59,117.06
Final Totals				3,434,566.37	2,509.00	3,491,192.43	-59,117.06

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
1000 TOWN-M)NOT					
REVENUES					
0025 SUPPLEMENTAL	0.00	2,405.10	2,405.10	-2,405.10	0.00
0100 RE TAX	2,605,982.21	2,590,616.45	2,590,616.45	15,365.76	99.41
0110 P P TAX	0.00	15,367.90	15,367.90	-15,367.90	0.00
0000 STATE ME REV	130,000.00	115,828.25	115,828.25	14,171.75	89.10
1000 INTEREST/SVE	0.00	2,255.57	2,255.57	-2,255.57	0.00
1005 INTEREST/TAX	4,310.61	9,379.98	9,379.98	-5,069.37	217.60
1014 LIEN COSTS	0.00	5,146.70	5,146.70	-5,146.70	0.00
1200 BETE REIMBUR	1,271.10	1,275.00	1,275.00	-3.90	100.31
1230 BOAT EXCISE	0.00	2,911.00	2,911.00	-2,911.00	0.00
1240 VEHICLE EXCI	500,000.00	506,688.67	506,688.67	-6,688.67	101.33
1270 VETERANS REI	0.00	823.00	823.00	-823.00	0.00
1280 TREE GROWTH	0.00	31,505.39	31,505.39	-31,505.39	0.00
1287 HOMESTEAD	50,175.00	50,381.00	50,381.00	-206.00	100.41
1288 LRAP	66,092.00	130,456.00	130,456.00	-63,364.00	191.59
1300 CODE ENFORCE	0.00	8,193.10	8,193.10	-8,193.10	0.00
1395 LIMY WASTE	0.00	106.60	106.60	-106.60	0.00
1590 ANIMAL CONTR	0.00	325.00	325.00	-325.00	0.00
1595 ANIMAL CONTR	0.00	614.00	614.00	-614.00	0.00
1600 AGENT FEE	0.00	13,641.50	13,641.50	-13,641.50	0.00
1650 RETURNED CHE	0.00	60.00	60.00	-60.00	0.00
1750 LAND USE CON	0.00	10.00	10.00	-10.00	0.00
1900 PLANNING BOA	0.00	145.00	145.00	-145.00	0.00
1995 PMINAC	0.00	562.00	562.00	-562.00	0.00
2000 MISCELLANEOU	0.00	6.22	6.22	-6.22	0.00
2100 USE OF CARRY	24,735.45	0.00	0.00	24,735.45	0.00
2200 USE OF FB	50,000.00	0.00	0.00	50,000.00	0.00
Revenue Total	3,434,566.37	3,488,683.43	3,488,683.43	-54,117.06	101.58
Net Profit / (Loss)	3,434,566.37	3,488,683.43	3,488,683.43	54,117.06	

2500 AUDIT

EXPENSES

0001 APPROPRIATED	8,500.00	0.00	0.00	8,500.00	0.00
UNKNOWN	8,500.00	0.00	0.00	8,500.00	0.00
0213 CONTRAC SVCS	0.00	7,235.00	7,235.00	-7,235.00	0.00
UNKNOWN	0.00	7,235.00	7,235.00	-7,235.00	0.00
Expense Total	8,500.00	7,235.00	7,235.00	1,265.00	85.12
Net Profit / (Loss)	(8,500.00)	(7,235.00)	(7,235.00)	1,265.00	

2550 ASSESSING

EXPENSES

0001 APPROPRIATED	13,200.00	0.00	0.00	13,200.00	0.00
UNKNOWN	13,200.00	0.00	0.00	13,200.00	0.00
0213 CONTRAC SVCS	0.00	13,200.00	13,200.00	-13,200.00	0.00
UNKNOWN	0.00	13,200.00	13,200.00	-13,200.00	0.00
Expense Total	13,200.00	13,200.00	13,200.00	0.00	100.00
Net Profit / (Loss)	(13,200.00)	(13,200.00)	(13,200.00)	(0.00)	

3050 SNOMBL REFD

EXPENSES

0001 APPROPRIATED	1,568.94	0.00	0.00	1,568.94	0.00
UNKNOWN	1,568.94	0.00	0.00	1,568.94	0.00
0213 CONTRAC SVCS	0.00	1,568.94	1,568.94	-1,568.94	0.00

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
3050 SNOWEL REFD CONTO					
UNKNOWN	0.00	1,568.94	1,568.94	-1,568.94	0.00
Expense Total	1,568.94	1,568.94	1,568.94	0.00	100.00
Net Profit / (Loss)	(1,568.94)	(1,568.94)	(1,568.94)	(0.00)	
3550 GA RESERVE					
EXPENSES					
0002 (CARRY FWD)	3,992.74	0.00	0.00	3,992.74	0.00
UNKNOWN	3,992.74	0.00	0.00	3,992.74	0.00
0201 ELECTRICITY	0.00	382.59	382.59	-382.59	0.00
UNKNOWN	0.00	382.59	382.59	-382.59	0.00
0203 FUEL & GAS	0.00	-429.10	-429.10	429.10	0.00
UNKNOWN	0.00	-429.10	-429.10	429.10	0.00
0205 SUPPLIES	0.00	-378.26	-378.26	378.26	0.00
UNKNOWN	0.00	-378.26	-378.26	378.26	0.00
Expense Total	3,992.74	-424.77	-424.77	4,417.51	-10.64
Net Profit / (Loss)	(3,992.74)	424.77	424.77	4,417.51	
4000 AUB. PUB LIB					
EXPENSES					
0001 APPROPRIATED	21,000.00	0.00	0.00	21,000.00	0.00
UNKNOWN	21,000.00	0.00	0.00	21,000.00	0.00
0213 CONTRAC SVCS	0.00	21,000.00	21,000.00	-21,000.00	0.00
UNKNOWN	0.00	21,000.00	21,000.00	-21,000.00	0.00
Expense Total	21,000.00	21,000.00	21,000.00	0.00	100.00
Net Profit / (Loss)	(21,000.00)	(21,000.00)	(21,000.00)	(0.00)	
4025 TWINWELL RES					
EXPENSES					
0002 (CARRY FWD)	6,866.71	0.00	0.00	6,866.71	0.00
UNKNOWN	6,866.71	0.00	0.00	6,866.71	0.00
0213 CONTRAC SVCS	0.00	-785.00	-785.00	785.00	0.00
UNKNOWN	0.00	-785.00	-785.00	785.00	0.00
7010 PAYROLL TAX	0.00	91.80	91.80	-91.80	0.00
UNKNOWN	0.00	91.80	91.80	-91.80	0.00
Expense Total	6,866.71	-693.20	-693.20	7,559.91	-10.10
Net Profit / (Loss)	(6,866.71)	693.20	693.20	7,559.91	
4050 SCHOOL BOOKS					
EXPENSES					
0001 APPROPRIATED	2,000.00	0.00	0.00	2,000.00	0.00
UNKNOWN	2,000.00	0.00	0.00	2,000.00	0.00
0011 NON PUB SCHL	0.00	2,000.00	2,000.00	-2,000.00	0.00
UNKNOWN	0.00	2,000.00	2,000.00	-2,000.00	0.00
Expense Total	2,000.00	2,000.00	2,000.00	0.00	100.00
Net Profit / (Loss)	(2,000.00)	(2,000.00)	(2,000.00)	(0.00)	
5000 OFF SALARIES					
EXPENSES					
1000 TREASURER	38,495.00	38,466.05	38,466.05	28.95	99.92
UNKNOWN	38,495.00	38,466.05	38,466.05	28.95	99.92

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
5000 OFF SALARIES CONTD					
1001 CLK/TAX COLL	26,733.00	27,166.27	27,166.27	-433.27	101.62
UNKNOWN	26,733.00	27,166.27	27,166.27	-433.27	101.62
1002 DEP CLERK	22,446.00	21,329.31	21,329.31	1,116.69	95.02
UNKNOWN	22,446.00	21,329.31	21,329.31	1,116.69	95.02
1003 ADMIN/RD MAN	56,228.00	56,184.97	56,184.97	43.03	99.92
UNKNOWN	56,228.00	56,184.97	56,184.97	43.03	99.92
1004 SELECTMEN	9,000.00	9,000.00	9,000.00	0.00	100.00
UNKNOWN	9,000.00	9,000.00	9,000.00	0.00	100.00
1005 ASSESSORS	6,700.00	6,700.00	6,700.00	0.00	100.00
UNKNOWN	6,700.00	6,700.00	6,700.00	0.00	100.00
1006 OVERSEE-POOR	500.00	500.00	500.00	0.00	100.00
UNKNOWN	500.00	500.00	500.00	0.00	100.00
1007 CODE ENFORCE	9,500.00	9,344.00	9,344.00	156.00	109.93
UNKNOWN	9,500.00	9,344.00	9,344.00	156.00	109.93
1008 HEALTH OFF.	100.00	0.00	0.00	100.00	0.00
UNKNOWN	100.00	0.00	0.00	100.00	0.00
1009 PLAN BD SEC	400.00	400.00	400.00	0.00	100.00
UNKNOWN	400.00	400.00	400.00	0.00	100.00
1010 REGISTR VOTR	500.00	272.00	272.00	228.00	54.40
UNKNOWN	500.00	272.00	272.00	228.00	54.40
1011 ELEC CLERKS	1,500.00	903.78	903.78	596.22	60.25
UNKNOWN	1,500.00	903.78	903.78	596.22	60.25
1012 MODERATOR	100.00	75.00	75.00	25.00	75.00
UNKNOWN	100.00	75.00	75.00	25.00	75.00
1014 FIRE CHIEF	1,500.00	1,500.00	1,500.00	0.00	100.00
UNKNOWN	1,500.00	1,500.00	1,500.00	0.00	100.00
7010 PAYROLL TAX	12,780.00	13,019.48	13,019.48	-239.48	101.87
UNKNOWN	12,780.00	13,019.48	13,019.48	-239.48	101.87
7020 HLTH INSUR	78,676.00	81,073.80	81,073.80	-2,397.80	103.05
UNKNOWN	78,676.00	81,073.80	81,073.80	-2,397.80	103.05
7025 DENTAL INSUR	3,655.00	3,785.36	3,785.36	-130.36	103.57
UNKNOWN	3,655.00	3,785.36	3,785.36	-130.36	103.57
7030 SIMPLE IRA	2,616.00	2,576.34	2,576.34	39.66	98.48
UNKNOWN	2,616.00	2,576.34	2,576.34	39.66	98.48
7040 UNEMPLOYMENT	4,188.00	3,936.00	3,936.00	252.00	93.98
UNKNOWN	4,188.00	3,936.00	3,936.00	252.00	93.98
Expense Total	274,617.00	276,232.36	276,232.36	-1,615.36	100.89
Net Profit / (Loss)	(274,617.00)	(276,232.36)	(276,232.36)	(1,615.36)	

5100 T-O EQIP RES

EXPENSES

0002 (CARRY FWD)	1,437.62	0.00	0.00	1,437.62	0.00
UNKNOWN	1,437.62	0.00	0.00	1,437.62	0.00
0213 CONTRAC SVCS	0.00	540.00	540.00	-540.00	0.00
UNKNOWN	0.00	540.00	540.00	-540.00	0.00
Expense Total	1,437.62	540.00	540.00	897.62	37.56
Net Profit / (Loss)	(1,437.62)	(540.00)	(540.00)	897.62	

5200 TOWN INSUR

EXPENSES

0103 PROP/CASULTY	28,157.00	22,986.00	22,986.00	5,171.00	81.64
UNKNOWN	28,157.00	22,986.00	22,986.00	5,171.00	81.64
0106 WORKERS COMP	15,197.00	13,102.00	13,102.00	2,095.00	86.21

Exp / Rev Summary Report
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ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
5200 TOWN INSUR CONT'D UNKNOWN	15,197.00	13,102.00	13,102.00	2,095.00	86.21
Expense Total	43,354.00	36,088.00	36,088.00	7,266.00	83.24
Net Profit / (Loss)	(43,354.00)	(36,088.00)	(36,088.00)	7,266.00	

5300 T-O MAINT

EXPENSES

0200 TELEPHONE UNKNOWN	3,800.00	3,545.67	3,545.67	254.33	93.31
0201 ELECTRICITY UNKNOWN	2,000.00	2,079.58	2,079.58	-79.58	103.98
0203 FUEL & GAS UNKNOWN	3,500.00	5,184.65	5,184.65	-1,684.65	148.13
0204 REPAIRS UNKNOWN	3,500.00	1,937.71	1,937.71	1,562.29	55.36
0205 SUPPLIES UNKNOWN	4,000.00	3,835.79	3,835.79	164.21	95.89
0206 JANITORIAL UNKNOWN	400.00	400.00	400.00	0.00	100.00
0207 DUES/SUBSCR UNKNOWN	400.00	337.69	337.69	62.31	84.42
0208 STAFF TRAINING UNKNOWN	500.00	277.83	277.83	222.17	55.57
0209 POSTAGE UNKNOWN	1,500.00	1,759.66	1,759.66	-259.66	117.31
0212 INSPECTIONS UNKNOWN	500.00	180.00	180.00	320.00	36.00
0213 CONTRAC SVCS UNKNOWN	7,903.00	8,519.59	8,519.59	-616.59	107.80
0300 LABOR UNKNOWN	2,600.00	2,150.00	2,150.00	450.00	82.69
Expense Total	30,803.00	30,208.17	30,208.17	594.83	98.71
Net Profit / (Loss)	(30,803.00)	(30,208.17)	(30,208.17)	594.83	

5350 TOWN REPORT

EXPENSES

0001 APPROPRIATED UNKNOWN	1,345.00	0.00	0.00	1,345.00	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	1,345.00	1,345.00	-1,345.00	0.00
Expense Total	1,345.00	1,345.00	1,345.00	0.00	100.00
Net Profit / (Loss)	(1,345.00)	(1,345.00)	(1,345.00)	(0.00)	

5500 MHAA

EXPENSES

0001 APPROPRIATED UNKNOWN	2,000.00	0.00	0.00	2,000.00	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	1,423.75	1,423.75	-1,423.75	0.00
Expense Total	2,000.00	1,423.75	1,423.75	576.25	71.19
Net Profit / (Loss)	(2,000.00)	(1,423.75)	(1,423.75)	576.25	

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
5600 ONLINE ASSES CONT'D					
5600 ONLINE ASSES					
EXPENSES					
0001 APPROPRIATED	1,750.00	0.00	0.00	1,750.00	0.00
UNKNOWN	1,750.00	0.00	0.00	1,750.00	0.00
0213 CONTRAC SVCS	0.00	1,750.00	1,750.00	-1,750.00	0.00
UNKNOWN	0.00	1,750.00	1,750.00	-1,750.00	0.00
Expense Total	1,750.00	1,750.00	1,750.00	0.00	100.00
Net Profit / (Loss)	(1,750.00)	(1,750.00)	(1,750.00)	(0.00)	
5650 REC. DEPT					
EXPENSES					
0002 (CARRY FWD)	4,586.90	0.00	0.00	4,586.90	0.00
UNKNOWN	4,586.90	0.00	0.00	4,586.90	0.00
Expense Total	4,586.90	0.00	0.00	4,586.90	0.00
Net Profit / (Loss)	(4,586.90)	0.00	0.00	4,586.00	
6200 COMMON RDS					
EXPENSES					
0205 SUPPLIES	5,500.00	8,136.06	8,136.06	-2,636.06	147.93
UNKNOWN	5,500.00	8,136.06	8,136.06	-2,636.06	147.80
0308 STAFF TRAING	1,000.00	381.00	381.00	619.00	38.10
UNKNOWN	1,000.00	381.00	381.00	619.00	38.10
0213 CONTRAC SVCS	21,000.00	16,238.73	16,238.73	4,761.27	77.33
UNKNOWN	21,000.00	16,238.73	16,238.73	4,761.27	77.33
0218 COMPUTER SUP	0.00	50.00	50.00	-50.00	0.00
UNKNOWN	0.00	50.00	50.00	-50.00	0.00
0300 LABOR	90,000.00	91,207.25	91,207.25	-1,207.25	101.34
UNKNOWN	90,000.00	91,207.25	91,207.25	-1,207.25	101.34
0404 MATERIALS	22,000.00	25,497.88	25,497.88	-3,497.88	115.90
UNKNOWN	22,000.00	25,497.88	25,497.88	-3,497.88	115.90
0408 TRUCKS- EQUI	20,000.00	18,007.75	18,007.75	1,992.25	90.04
UNKNOWN	20,000.00	18,007.75	18,007.75	1,992.25	90.04
7010 PAYROLL TAX	7,000.00	6,977.40	6,977.40	22.60	99.68
UNKNOWN	7,000.00	6,977.40	6,977.40	22.60	99.68
Expense Total	166,500.00	166,496.07	166,496.07	3.93	100.00
Net Profit / (Loss)	(166,500.00)	(166,496.07)	(166,496.07)	3.93	
6300 PAVINGS RDS					
EXPENSES					
0213 CONTRAC SVCS	270,900.00	273,079.97	273,079.97	-2,179.97	100.80
UNKNOWN	270,900.00	273,079.97	273,079.97	-2,179.97	100.80
0404 MATERIALS	4,100.00	1,835.20	1,835.20	2,264.80	44.76
UNKNOWN	4,100.00	1,835.20	1,835.20	2,264.80	44.76
Expense Total	275,000.00	274,915.17	274,915.17	84.83	99.97
Net Profit / (Loss)	(275,000.00)	(274,915.17)	(274,915.17)	84.83	
6400 WINTER RDS					
EXPENSES					
0205 SUPPLIES	10,700.00	6,458.75	6,458.75	4,241.25	60.36
UNKNOWN	10,700.00	6,458.75	6,458.75	4,241.25	60.36

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Account	Budget	Current Month	Year To Date	Balance	Percent
6400 WINTER RDS CONT'D					
0213 CONTRAC SVCS	30,000.00	44,377.39	44,377.39	-14,377.39	147.92
UNKNOWN	30,000.00	44,377.39	44,377.39	-14,377.39	147.92
0300 LABOR	60,000.00	87,143.60	87,143.60	-27,143.60	145.24
UNKNOWN	60,000.00	87,143.60	87,143.60	-27,143.60	145.24
0404 MATERIALS	3,200.00	3,393.64	3,393.64	-193.64	106.05
UNKNOWN	3,200.00	3,393.64	3,393.64	-193.64	106.05
0406 SALT	43,200.00	66,729.82	66,729.82	-23,529.82	154.47
UNKNOWN	43,200.00	66,729.82	66,729.82	-23,529.82	154.47
0407 SAND	21,000.00	24,900.00	24,900.00	-3,900.00	118.57
UNKNOWN	21,000.00	24,900.00	24,900.00	-3,900.00	118.57
7010 PAYROLL TAX	3,900.00	6,666.61	6,666.61	-2,766.61	170.94
UNKNOWN	3,900.00	6,666.61	6,666.61	-2,766.61	170.94
Expense Total	172,000.00	239,669.81	239,669.81	-67,669.81	139.34
Net Profit / (Loss)	(172,000.00)	(239,669.81)	(239,669.81)	(67,669.81)	

6500 HWY EQ REP.

EXPENSES

0203 FUEL & GAS	35,000.00	34,115.01	34,115.01	894.99	97.47
UNKNOWN	35,000.00	34,115.01	34,115.01	894.99	97.47
0204 REPAIRS	15,000.00	16,147.32	16,147.32	-1,147.32	107.65
UNKNOWN	15,000.00	16,147.32	16,147.32	-1,147.32	107.65
0205 SUPPLIES	8,000.00	8,465.82	8,465.82	-465.82	105.82
UNKNOWN	8,000.00	8,465.82	8,465.82	-465.82	105.82
0210 MLG/EXP REIM	0.00	16.25	16.25	-16.25	0.00
UNKNOWN	0.00	16.25	16.25	-16.25	0.00
0300 LABOR	1,000.00	200.00	200.00	800.00	20.00
UNKNOWN	1,000.00	200.00	200.00	800.00	20.00
Expense Total	59,000.00	58,944.40	58,944.40	55.60	99.91
Net Profit / (Loss)	(89,000.00)	(58,944.40)	(58,944.40)	55.60	

6600 HWAY CAP EQ

EXPENSES

0002 (CARRY FWD)	7,860.58	0.00	0.00	7,860.58	0.00
UNKNOWN	7,860.58	0.00	0.00	7,860.58	0.00
0213 CONTRAC SVCS	0.00	-540.64	-540.64	540.64	0.00
UNKNOWN	0.00	-540.64	-540.64	540.64	0.00
Expense Total	7,860.58	-540.64	-540.64	8,401.22	-6.88
Net Profit / (Loss)	(7,860.58)	540.64	540.64	8,401.22	

6650 2012 TRUCK

EXPENSES

0001 APPROPRIATED	29,926.17	0.00	0.00	29,926.17	0.00
UNKNOWN	29,926.17	0.00	0.00	29,926.17	0.00
0213 CONTRAC SVCS	0.00	29,926.17	29,926.17	-29,926.17	0.00
UNKNOWN	0.00	29,926.17	29,926.17	-29,926.17	0.00
Expense Total	29,926.17	29,926.17	29,926.17	0.00	100.00
Net Profit / (Loss)	(29,926.17)	(29,926.17)	(29,926.17)	(0.00)	

6676 2015 Peterbil

EXPENSES

0001 APPROPRIATED	41,759.84	0.00	0.00	41,759.84	0.00
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Exp / Rev Summary Report
ALL Departments
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Account	Budget	Current Month	Year To Date	Balance	Percent
6676 2015 Peterbl CONT'D					
UNKNOWN	41,759.84	0.00	0.00	41,759.84	0.00
0213 CONTRAC SVCS	0.00	41,759.84	41,759.84	-41,759.84	0.00
UNKNOWN	0.00	41,759.84	41,759.84	-41,759.84	0.00
Expense Total	41,759.84	41,759.84	41,759.84	0.00	100.00
Net Profit / (Loss)	(41,759.84)	(41,759.84)	(41,759.84)	(0.00)	

6700 TOWN GARAGE

EXPENSES

0200 TELEPHONE	550.00	879.15	879.15	-329.15	159.85
UNKNOWN	550.00	879.15	879.15	-329.15	159.85
0201 ELECTRICITY	2,400.00	718.76	718.76	1,681.24	29.95
UNKNOWN	2,400.00	718.76	718.76	1,681.24	29.95
0203 FUEL & GAS	3,050.00	2,783.15	2,783.15	266.85	91.25
UNKNOWN	3,050.00	2,783.15	2,783.15	266.85	91.25
0204 REPAIRS	2,000.00	1,504.61	1,504.61	495.39	75.23
UNKNOWN	2,000.00	1,504.61	1,504.61	495.39	75.23
0205 SUPPLIES	2,000.00	3,862.22	3,862.22	-1,862.22	193.11
UNKNOWN	2,000.00	3,862.22	3,862.22	-1,862.22	193.11
Expense Total	10,000.00	9,747.89	9,747.89	252.11	97.48
Net Profit / (Loss)	(10,000.00)	(9,747.89)	(9,747.89)	252.11	

7000 SOLID WASTE

EXPENSES

0001 APPROPRIATED	32,000.00	0.00	0.00	32,000.00	0.00
UNKNOWN	32,000.00	0.00	0.00	32,000.00	0.00
0213 CONTRAC SVCS	0.00	33,617.35	33,617.35	-33,617.35	0.00
UNKNOWN	0.00	33,617.35	33,617.35	-33,617.35	0.00
Expense Total	32,000.00	33,617.35	33,617.35	-1,617.35	105.05
Net Profit / (Loss)	(32,000.00)	(33,617.35)	(33,617.35)	(1,617.35)	

7075 MMWAC DEBT

EXPENSES

0001 APPROPRIATED	49,115.50	0.00	0.00	49,115.50	0.00
UNKNOWN	49,115.50	0.00	0.00	49,115.50	0.00
0214 PRINCIP PMTS	0.00	49,115.50	49,115.50	-49,115.50	0.00
UNKNOWN	0.00	49,115.50	49,115.50	-49,115.50	0.00
Expense Total	49,115.50	49,115.50	49,115.50	0.00	100.00
Net Profit / (Loss)	(49,115.50)	(49,115.50)	(49,115.50)	(0.00)	

7200 GENL ASSIST

EXPENSES

0001 APPROPRIATED	2,000.00	0.00	0.00	2,000.00	0.00
UNKNOWN	2,000.00	0.00	0.00	2,000.00	0.00
0201 ELECTRICITY	0.00	1,119.00	1,119.00	-1,119.00	0.00
UNKNOWN	0.00	1,119.00	1,119.00	-1,119.00	0.00
0203 FUEL & GAS	0.00	861.50	861.50	-861.50	0.00
UNKNOWN	0.00	861.50	861.50	-861.50	0.00
0211 MISC.	0.00	-621.35	-621.35	621.35	0.00
UNKNOWN	0.00	-621.35	-621.35	621.35	0.00
Expense Total	2,000.00	1,359.15	1,359.15	640.85	67.96

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Account	Budget	Current Month	Year To Date	Balance	Percent
Net Profit / (Loss)	(2,000.00)	(1,359.15)	(1,359.15)	640.85	
7300 CONSER COMM					
EXPENSES					
0001 APPROPRIATED UNKNOWN	100.00	0.00	0.00	100.00	0.00
	100.00	0.00	0.00	100.00	0.00
Expense Total	100.00	0.00	0.00	100.00	0.00
Net Profit / (Loss)	(100.00)	0.00	0.00	100.00	
7400 STREET LTS					
EXPENSES					
0001 APPROPRIATED UNKNOWN	2,500.00	0.00	0.00	2,500.00	0.00
	2,500.00	0.00	0.00	2,500.00	0.00
0201 ELECTRICITY UNKNOWN	0.00	2,639.31	2,639.31	-2,639.31	0.00
	0.00	2,639.31	2,639.31	-2,639.31	0.00
Expense Total	2,500.00	2,639.31	2,639.31	-139.31	105.57
Net Profit / (Loss)	(2,500.00)	(2,639.31)	(2,639.31)	(139.31)	
7700 LEGAL FEES					
EXPENSES					
0001 APPROPRIATED UNKNOWN	7,000.00	0.00	0.00	7,000.00	0.00
	7,000.00	0.00	0.00	7,000.00	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	1,506.00	1,506.00	-1,506.00	0.00
	0.00	1,506.00	1,506.00	-1,506.00	0.00
Expense Total	7,000.00	1,506.00	1,506.00	5,494.00	21.51
Net Profit / (Loss)	(7,000.00)	(1,506.00)	(1,506.00)	5,494.00	
7810 MMA DUES					
EXPENSES					
0001 APPROPRIATED UNKNOWN	2,451.00	0.00	0.00	2,451.00	0.00
	2,451.00	0.00	0.00	2,451.00	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	2,451.00	2,451.00	-2,451.00	0.00
	0.00	2,451.00	2,451.00	-2,451.00	0.00
Expense Total	2,451.00	2,451.00	2,451.00	0.00	100.00
Net Profit / (Loss)	(2,451.00)	(2,451.00)	(2,451.00)	(0.00)	
7820 AVCOG DUES					
EXPENSES					
0001 APPROPRIATED UNKNOWN	3,135.29	0.00	0.00	3,135.29	0.00
	3,135.29	0.00	0.00	3,135.29	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	3,135.29	3,135.29	-3,135.29	0.00
	0.00	3,135.29	3,135.29	-3,135.29	0.00
Expense Total	3,135.29	3,135.29	3,135.29	0.00	100.00
Net Profit / (Loss)	(3,135.29)	(3,135.29)	(3,135.29)	(0.00)	
7900 COUNTY TAX					
EXPENSES					
0001 APPROPRIATED UNKNOWN	187,558.00	0.00	0.00	187,558.00	0.00
	187,558.00	0.00	0.00	187,558.00	0.00
0213 CONTRAC SVCS	0.00	187,558.00	187,558.00	-187,558.00	0.00

Exp / Rev Summary Report
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Account	Budget	Current Month	Year To Date	Balance	Percent
7900 COUNTY TAX CONT'D					
UNKNOWN	0.00	187,558.00	187,558.00	-187,558.00	0.00
Expense Total	187,558.00	187,558.00	187,558.00	0.00	100.00
Net Profit / (Loss)	(187,558.00)	(187,558.00)	(187,558.00)	(0.00)	
7950 OVERLAY					
EXPENSES					
0001 APPROPRIATED	41,651.59	0.00	0.00	41,651.59	0.00
UNKNOWN	41,651.59	0.00	0.00	41,651.59	0.00
Expense Total	41,651.59	0.00	0.00	41,651.59	0.00
Net Profit / (Loss)	(41,651.59)	0.00	0.00	41,651.59	
8000 MISCELLAN.					
EXPENSES					
0204 REPAIRS	500.00	459.88	459.88	40.12	91.98
UNKNOWN	500.00	459.88	459.88	40.12	91.98
0205 SUPPLIES	500.00	169.26	169.26	330.74	33.85
UNKNOWN	500.00	169.26	169.26	330.74	33.85
0206 JANITORIAL	500.00	480.00	480.00	20.00	96.00
UNKNOWN	500.00	480.00	480.00	20.00	96.00
0207 DUES/SUBSCR	250.00	8.00	8.00	242.00	3.20
UNKNOWN	250.00	8.00	8.00	242.00	3.20
0209 POSTAGE	800.00	997.52	997.52	-197.52	124.69
UNKNOWN	800.00	997.52	997.52	-197.52	124.69
0210 M/G/EXP REIM	3,350.00	3,125.70	3,125.70	224.30	93.30
UNKNOWN	3,350.00	3,125.70	3,125.70	224.30	93.30
0212 INSPECTIONS	500.00	333.00	333.00	167.00	66.60
UNKNOWN	500.00	333.00	333.00	167.00	66.60
0213 CONTRAC SVCS	3,400.00	4,746.18	4,746.18	-1,346.18	139.59
UNKNOWN	3,400.00	4,746.18	4,746.18	-1,346.18	139.59
0217 ADVERTISING	1,500.00	1,440.20	1,440.20	59.80	96.01
UNKNOWN	1,500.00	1,440.20	1,440.20	59.80	96.01
0500 PLAN BOARD	500.00	0.00	0.00	500.00	0.00
UNKNOWN	500.00	0.00	0.00	500.00	0.00
0501 DEED TRANS	200.00	291.00	291.00	-91.00	145.50
UNKNOWN	200.00	291.00	291.00	-91.00	145.50
0502 LIENS	2,000.00	2,337.00	2,337.00	-337.00	116.85
UNKNOWN	2,000.00	2,337.00	2,337.00	-337.00	116.85
Expense Total	14,000.00	14,387.74	14,387.74	-387.74	102.77
Net Profit / (Loss)	(14,000.00)	(14,387.74)	(14,387.74)	(387.74)	
8050 INTEREST					
EXPENSES					
0001 APPROPRIATED	5,301.61	0.00	0.00	5,301.61	0.00
UNKNOWN	5,301.61	0.00	0.00	5,301.61	0.00
0216 MOWAC	0.00	3,100.66	3,100.66	-3,100.66	0.00
UNKNOWN	0.00	3,100.66	3,100.66	-3,100.66	0.00
0601 MINI PUMPER	0.00	2,091.71	2,091.71	-2,091.71	0.00
UNKNOWN	0.00	2,091.71	2,091.71	-2,091.71	0.00
0602 2012 PLOW TR	0.00	1,668.57	1,668.57	-1,668.57	0.00
UNKNOWN	0.00	1,668.57	1,668.57	-1,668.57	0.00
Expense Total	5,301.61	6,860.94	6,860.94	-1,559.33	129.41

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
Net Profit / (Loss)	(5,302.61)	(6,860.94)	(6,860.94)	(1,559.33)	

8100 PROPTAX MAPS

EXPENSES

0001 APPROPRIATED UNKNOWN	1,750.00	0.00	0.00	1,750.00	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	1,750.00	1,750.00	-1,750.00	0.00
Expense Total	1,750.00	1,750.00	1,750.00	0.00	100.00
Net Profit / (Loss)	(1,750.00)	(1,750.00)	(1,750.00)	(0.00)	

8210 HUMANE SOC

EXPENSES

0001 APPROPRIATED UNKNOWN	3,597.66	0.00	0.00	3,597.66	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	3,597.66	3,597.66	-3,597.66	0.00
Expense Total	3,597.66	3,597.66	3,597.66	0.00	100.00
Net Profit / (Loss)	(3,597.66)	(3,597.66)	(3,597.66)	(0.00)	

8220 ANIMAL CTL

EXPENSES

0001 APPROPRIATED UNKNOWN	1,700.00	0.00	0.00	1,700.00	0.00
0210 MLG/EXP REIM UNKNOWN	0.00	405.69	405.69	-405.69	0.00
0300 LABOR UNKNOWN	0.00	430.00	430.00	-430.00	0.00
7010 PAYROLL TAX UNKNOWN	0.00	32.89	32.89	-32.89	0.00
Expense Total	1,700.00	868.58	868.58	631.42	51.09
Net Profit / (Loss)	(1,700.00)	(868.58)	(868.58)	631.42	

8600 EDUCATION

EXPENSES

0001 APPROPRIATED UNKNOWN	1,770,677.15	0.00	0.00	1,770,677.15	0.00
0213 CONTRAC SVCS UNKNOWN	0.00	1,770,677.20	1,770,677.20	-1,770,677.20	0.00
Expense Total	1,770,677.15	1,770,677.20	1,770,677.20	-0.05	100.00
Net Profit / (Loss)	(1,770,677.15)	(1,770,677.20)	(1,770,677.20)	(0.05)	

9000 MINOT FIRE

EXPENSES

0200 TELEPHONE UNKNOWN	13,500.00	12,213.60	12,213.60	1,286.40	90.47
0201 ELECTRICITY UNKNOWN	2,100.00	1,913.95	1,913.95	186.05	91.14
0202 COMPUTER SUP UNKNOWN	850.00	720.00	720.00	130.00	84.71
0203 FUEL & GAS UNKNOWN	8,000.00	7,968.59	7,968.59	31.41	99.61

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
9000 MINOT FIRE CONT'D					
0204 REPAIRS	6,500.00	5,616.02	5,616.02	883.98	86.40
UNKNOWN	6,500.00	5,616.02	5,616.02	883.98	86.40
0205 SUPPLIES	6,300.00	14,344.75	14,344.76	-8,044.76	227.69
UNKNOWN	6,300.00	14,344.76	14,344.76	-8,044.76	227.69
0206 JANITORIAL	650.00	0.00	0.00	650.00	0.00
UNKNOWN	650.00	0.00	0.00	650.00	0.00
0207 DUES/SUBSCR	300.00	29.00	29.00	271.00	9.67
UNKNOWN	300.00	29.00	29.00	271.00	9.67
0208 STAFF TRAING	1,500.00	522.88	522.88	977.12	34.86
UNKNOWN	1,500.00	522.88	522.88	977.12	34.86
0209 POSTAGE	25.00	0.00	0.00	25.00	0.00
UNKNOWN	25.00	0.00	0.00	25.00	0.00
0211 MISC.	2,000.00	1,655.80	1,655.80	344.20	82.79
UNKNOWN	2,000.00	1,655.80	1,655.80	344.20	82.79
0212 INSPECTIONS	260.00	512.40	512.40	-252.40	197.08
UNKNOWN	260.00	512.40	512.40	-252.40	197.08
0213 CONTRAC SVCS	1,000.00	1,395.00	1,395.00	-395.00	139.50
UNKNOWN	1,000.00	1,395.00	1,395.00	-395.00	139.50
0221 RESCUE SUPP	2,500.00	598.30	598.30	1,901.70	23.93
UNKNOWN	2,500.00	598.30	598.30	1,901.70	23.93
0222 RESCUE TRNG	2,000.00	779.10	779.10	1,220.90	38.96
UNKNOWN	2,000.00	779.10	779.10	1,220.90	38.96
0223 SAFETY EQUIP	8,250.00	6,109.22	6,109.22	2,140.78	74.05
UNKNOWN	8,250.00	6,109.22	6,109.22	2,140.78	74.05
0224 SAFETY REQ	4,000.00	7,264.66	7,264.66	-3,264.66	181.62
UNKNOWN	4,000.00	7,264.66	7,264.66	-3,264.66	181.62
0300 LABOR	18,590.00	18,986.63	18,986.63	1,603.37	91.38
UNKNOWN	18,590.00	18,986.63	18,986.63	1,603.37	91.38
0301 FIRE FIGHTER	12,000.00	12,000.00	12,000.00	0.00	100.00
UNKNOWN	12,000.00	12,000.00	12,000.00	0.00	100.00
7010 PAYROLL TAX	2,265.00	2,217.42	2,217.42	47.58	97.90
UNKNOWN	2,265.00	2,217.42	2,217.42	47.58	97.90
Expense Total	92,590.00	92,847.33	92,847.33	-257.33	100.28
Net Profit / (Loss)	(92,590.00)	(92,847.33)	(92,847.33)	(257.33)	

9106 EMER MGT AGY

EXPENSES

0001 APPROPRIATED	700.00	0.00	0.00	700.00	0.00
UNKNOWN	700.00	0.00	0.00	700.00	0.00
0300 LABOR	0.00	500.00	500.00	-500.00	0.00
UNKNOWN	0.00	500.00	500.00	-500.00	0.00
7010 PAYROLL TAX	0.00	38.25	38.25	-38.25	0.00
UNKNOWN	0.00	38.25	38.25	-38.25	0.00
Expense Total	700.00	538.25	538.25	161.75	76.89
Net Profit / (Loss)	(700.00)	(538.25)	(538.25)	161.75	

9400 MINI PUMPER

EXPENSES

0001 APPROPRIATED	36,970.07	0.00	0.00	36,970.07	0.00
UNKNOWN	36,970.07	0.00	0.00	36,970.07	0.00
0213 CONTRAC SVCS	0.00	36,970.07	36,970.07	-36,970.07	0.00
UNKNOWN	0.00	36,970.07	36,970.07	-36,970.07	0.00
Expense Total	36,970.07	36,970.07	36,970.07	0.00	100.00

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
Net Profit / (Loss)	(36,970.07)	(36,970.07)	(36,970.07)	(0.00)	
9800 RECYCLING					
EXPENSES					
0001 APPROPRIATED UNKNOWN	100.00	0.00	0.00	100.00	0.00
	100.00	0.00	0.00	100.00	0.00
Expense Total	100.00	0.00	0.00	100.00	0.00
Net Profit / (Loss)	(100.00)	0.00	0.00	100.00	
9900 HSLD HAZ WAS					
EXPENSES					
0001 APPROPRIATED UNKNOWN	800.00	0.00	0.00	800.00	0.00
	800.00	0.00	0.00	800.00	0.00
0213 CENTRAC SVCS UNKNOWN	0.00	345.74	345.74	-345.74	0.00
	0.00	345.74	345.74	-345.74	0.00
Expense Total	800.00	345.74	345.74	454.26	43.23
Net Profit / (Loss)	(800.00)	(345.74)	(345.74)	454.26	

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL

February to January

Account	- C U R R M O N T H -		B A L A N C E			
	Beg Bal	Net	Debits	Credits		
1 - GENERAL FUND	0.00	15,225,702.73	15,225,702.71	0.00	2,858,330.65	2,858,330.65
Assets	2,621,814.72	6,395,935.15	6,394,518.22	2,623,231.65	2,635,062.72	11,831.07
0004-00 TAX COMM	0.00	0.00	0.00	0.00	0.00	0.00
0010-00 GENERAL FUND CASH	2,253,086.03	3,650,748.73	3,704,631.25	2,239,203.55	2,239,203.56	0.00
0011-00 INVESTMENT FUNDS CD	86,221.60	129.40	0.00	86,351.00	86,351.00	0.00
0015-00 PETTY CASH	700.00	0.00	0.00	700.00	700.00	0.00
0018-00 NSF CHECKS	91.43	2,682.55	2,774.08	0.00	0.00	0.00
0020-00 PREPAID TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0025-00 SUPPLEMENTAL TAXES	0.00	2,405.10	2,405.10	0.00	0.00	0.00
0026-00 ABATEMENTS	0.00	929.37	0.00	929.37	929.37	0.00
0027-00 OVERPAYMENTS	0.00	360.00	360.00	0.00	0.00	0.00
0070-00 IMPACT FEE SCHOOL CD	14,802.50	22.15	0.00	14,824.69	14,824.69	0.00
0072-00 IMPACT FEE PUBLIC SAFETY	20,906.81	3,534.05	0.00	24,440.86	24,440.86	0.00
0074-00 IMPACT FEE RECREATION CD	7,035.08	2,112.18	0.00	9,147.26	9,147.26	0.00
0076-00 BRIGHTON HILL ACRES CD	0.00	0.00	0.00	0.00	0.00	0.00
0095-00 TEMP	0.00	0.00	0.00	0.00	0.00	0.00
0101-09 2009 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0101-10 2010 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0101-11 2011 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0101-12 2012 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0101-13 2013 TAXES	200,845.83	4,250.93	205,097.76	0.00	0.00	0.00
0101-14 2014 TAXES	-7,709.39	2,594,024.01	2,358,419.36	217,895.16	217,895.16	0.00
0101-15 2015 TAXES	0.00	0.00	11,831.07	-11,831.07	0.00	11,831.07
0105-10 2010 LIENS	0.00	0.00	0.00	0.00	0.00	0.00
0105-11 2011 LIENS	0.00	0.00	0.00	0.00	0.00	0.00
0105-12 2012 LIENS	44,805.88	1.45	44,808.33	0.00	0.00	0.00
0105-13 2013 LIENS	0.00	78,838.54	37,457.85	41,380.76	41,380.76	0.00
0105-14 2014 LIENS	0.00	0.00	0.00	0.00	0.00	0.00
0106-12 2012 PP TAXES	243.90	0.00	243.90	0.00	0.00	0.00
0106-13 2013 PP TAXES	783.15	528.53	1,311.68	0.00	0.00	0.00
0106-14 2014 PP TAXES	0.00	15,267.90	15,177.84	190.06	190.06	0.00
0106-15 2015 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL
February to January

Account	Beg Bal	- CURR MONTH -		Net	B A L A N C E	
		Net	Debits		Credits	Debits
1 - GENERAL FUND CONT'D						
D135-00 ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities						
D200-00 TAX ACQUIRED PROPERTY	182,922.00	239,818.00	237,592.15	180,696.15	223,267.93	403,964.08
D200-10 TAX ACQUIRED PROP 2010	0.00	0.00	0.00	0.00	0.00	0.00
D200-11 TAX ACQUIRED PROP 2011	-3,467.41	28.72	3,496.13	0.00	0.00	0.00
D200-12 TAX ACQUIRED PROP 2012	-5,502.91	3,903.03	5,502.91	-3,903.03	3,903.03	0.00
D200-13 TAX ACQUIRED PROP 2013	-6,110.35	4,990.25	5,148.07	-5,952.53	5,952.53	0.00
D200-14 TAX ACQUIRED PROP 2014	0.00	7,057.76	0.00	-7,057.76	7,057.76	0.00
D206-00 GARNISHMENT OF WAGES	0.00	0.00	0.00	0.00	0.00	0.00
D207-00 EMPLOYEE IRA	0.00	0.00	0.00	0.00	0.00	0.00
D209-00 LONG TERM DEBT	-206,354.61	0.00	0.00	-206,354.61	206,354.61	0.00
D210-00 FED W/H	0.00	0.00	0.00	0.00	0.00	0.00
D211-00 FICA	0.00	0.00	0.00	0.00	0.00	0.00
D212-00 MED FICA W/H	0.00	0.00	0.00	0.00	0.00	0.00
D214-00 MAINE STATE W/H	0.00	0.00	0.00	0.00	0.00	0.00
D215-00 HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00
D216-00 ACCRUED PAYROLL	12,185.17	0.00	0.00	12,185.17	0.00	12,185.17
D217-00 ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
D218-00 DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
D219-00 ARTHUR HARRIS DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
D220-00 BONDS PAYABLE	49,116.00	0.00	0.00	49,116.00	0.00	49,116.00
D221-00 HIGHWAY ESCROW PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
D222-00 MAINE SOURCE SUBDIVISION	0.00	0.00	0.00	0.00	0.00	0.00
D225-00 MACFARLAND/PLEASANT DR ES	0.00	0.00	0.00	0.00	0.00	0.00
D226-00 BRIGHTON HILL ACRES-RO ES	0.00	0.00	0.00	0.00	0.00	0.00
D227-00 HIGHWAY VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
D228-00 PHB: FIRE DEPT LOAN	0.00	0.00	0.00	0.00	0.00	0.00
D230-00 MMBB/FIRE TRUCK	74,971.00	0.00	0.00	74,971.00	0.00	74,971.00
D232-00 BANKNORTH FLOW TRUCK LOAN	0.00	0.00	0.00	0.00	0.00	0.00
D235-00 TD BANK YUKON RESCUE 2011	0.00	0.00	0.00	0.00	0.00	0.00
D237-00 TD BANK PETERBILT 2011	60,675.00	0.00	0.00	60,675.00	0.00	60,675.00
D239-00 ACCRUED COMPENSATED ABSEN	21,592.61	0.00	0.00	21,592.61	0.00	21,592.61

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL
February to January

ACCOUNT	B E G I N N I N G		- C U R R E N T M O N T H -		E N D I N G	
	Net	Debits	Credits	Debits	Credits	Net
1 - GENERAL FUND CONTD	185,000.00	0.00	0.00	0.00	185,000.00	165,000.00
0240-00 DEF.TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0243-00 SCHOOL CAP IMP. FUND	0.00	0.00	0.00	0.00	0.00	0.00
0260-00 STATE CLERK FEES/MVD	0.00	162,924.62	182,924.62	0.00	0.00	0.00
0261-00 STATE CLERK FEES/SALES TAX	0.00	7,808.12	7,808.12	0.00	0.00	0.00
0262-00 STATE CLERK FEES/GAMES LICENSE	0.00	9,619.00	9,619.00	0.00	0.00	0.00
0263-00 STATE CLERK FEES/ATV/SNO/BOAT	0.00	19,907.00	19,907.00	0.00	0.00	0.00
0264-00 STATE CLERK FEES/DOG LICENSES	0.00	1,111.00	1,111.00	0.00	0.00	0.00
0265-00 STATE CLERK FEES/VITALS	0.00	56.00	180.80	0.00	0.00	7.00
0266-00 STATE CLERK FEES/MV SALES TAX	0.00	0.00	0.00	0.00	0.00	124.80
0267-00 STATE CLERK FEES/PUBG PERMITS	697.50	1,372.50	930.00	0.00	0.00	0.00
0268-00 DEP PERMITS	120.00	240.00	157.50	0.00	0.00	0.00
0272-00 IMPACT FEE/PUBLIC SAFETY	0.00	500.00	500.00	0.00	0.00	255.00
0274-00 IMPACT FEE/RECREATION	0.00	300.00	300.00	0.00	0.00	37.50
Fund Balance	2,438,892.72	8,589,949.56	8,593,592.34	2,442,535.50	2,442,535.50	2,442,535.50
0300-00 UNDESIGNATED FUND BAL	2,266,358.04	1,622,237.63	1,622,237.63	0.00	2,266,358.04	0.00
0301-00 ENCUMBRANCES	0.00	0.00	0.00	0.00	0.00	0.00
0302-00 DFB-ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
0304-00 D.F. - RECYCLING	0.00	0.00	0.00	0.00	0.00	0.00
0306-00 DFB - LAND USE STANDARDS	0.00	0.00	0.00	0.00	0.00	0.00
0307-00 RECREATION TRAILS - FB -	0.00	0.00	0.00	0.00	0.00	0.00
0308-00 TOWN OFFICE EQUIPMENT CP	1,444.87	0.00	0.00	0.00	1,444.87	1,444.87
0309-00 DFB-COMP.ORDINANCE REVIEW	0.00	0.00	0.00	0.00	0.00	0.00
0310-00 TOWN WELL RESERVE-CP	6,867.20	0.00	0.00	0.00	6,867.20	6,867.20
0311-00 CEMETERY LAND OPTIONS-DF	0.00	0.00	0.00	0.00	0.00	0.00
0312-00 DES F BAL / GEN ASSISTANC	6,977.09	0.00	0.00	0.00	6,977.09	6,977.09
0313-00 DES F. BAL/HIGHWAY EQUIP	8,360.58	0.00	0.00	0.00	8,360.58	8,360.58
0315-00 REVALUATION PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00
0500-00 EXPENSE CONTROL	0.00	3,462,872.08	3,474,821.38	0.00	11,949.30	11,949.30
0600-00 REVENUE CONTROL	0.00	3,436,747.85	3,490,864.91	0.00	54,117.06	54,117.06
1320-00 TRAIL GRANTS	4,798.55	0.00	0.00	0.00	4,798.55	4,798.55
1330-00 LRAP FUND BALANCE	101,342.00	68,092.00	0.00	0.00	33,250.00	33,250.00
1370-00 IMPACT FEES/SCHOOL	14,802.50	0.00	22.19	0.00	14,824.69	14,824.69

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL
February to January

Account	Beg Bal Net	- CURR MONTH - February to January		Net	B A L A N C E	
		Debits	Credits		Debits	Credits
1 - GENERAL FUND CONTD						
1372-00 IMPACT FEE/PUBLIC SAFETY	20,906.81	0.00	3,534.05	24,440.86	0.00	24,440.86
1374-00 IMPACT FEE/RECREATION	7,335.06	0.00	2,112.18	9,147.26	0.00	9,147.26
1375-00 IMPACT FEE RECREATION PA	0.00	0.00	0.00	0.00	0.00	0.00
1395-00 UNIVERSAL WASTE	0.00	0.00	0.00	0.00	0.00	0.00
1400-00 STATE CLERK FEES/MVD	0.00	0.00	0.00	0.00	0.00	0.00
1401-00 STATE CLERK FEES/SALES TA	0.00	0.00	0.00	0.00	0.00	0.00
1402-00 STATE CLERK FEES/GAME LIC	0.00	0.00	0.00	0.00	0.00	0.00
1403-00 STATE CLERK FEES/ATV/SNO/	0.00	0.00	0.00	0.00	0.00	0.00
1404-00 STATE CLERK FEES/DOG LIC.	0.00	0.00	0.00	0.00	0.00	0.00
1405-00 STATE CLERK FEES (VITALS)	0.00	0.00	0.00	0.00	0.00	0.00
1406-00 STATE CLERK FEES/MVD SALE	0.00	0.00	0.00	0.00	0.00	0.00
1407-00 STATE CLERK FEES/PLUMBING	0.00	0.00	0.00	0.00	0.00	0.00
1408-00 DEP PERMIT FEE	0.00	0.00	0.00	0.00	0.00	0.00
1565-00 RECREATION COMM. DONATION	0.00	0.00	0.00	0.00	0.00	0.00
1575-00 SOLID WASTE TICKETS	0.00	0.00	0.00	0.00	0.00	0.00
4550-00 ARTHUR HARRIS DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
6550-00 HEMOND SCHOLARSHIP DONATI	0.00	0.00	0.00	0.00	0.00	0.00
7800-00 CENTER HILL CEM EXPANSTION	0.00	0.00	0.00	0.00	0.00	0.00
7810-00 FB PERPETUAL CARE /NON EX	0.00	0.00	0.00	0.00	0.00	0.00
7820-00 FB PERPETUAL CARE / JNT E	0.00	0.00	0.00	0.00	0.00	0.00
7830-00 CENTER HILL MAINT EXPENDA	0.00	0.00	0.00	0.00	0.00	0.00
7840-00 CENTER HILL FUTURE EXPANS	0.00	0.00	0.00	0.00	0.00	0.00
2 - SIMON/FORTIN FUND						
Assets	0.00	30.26	30.26	0.00	10,114.25	10,114.25
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	30.26	30.26	0.00	10,114.25	10,114.25
2000-00 SIMON/FORTIN SCH CASH (CD	-10,089.12	15.13	0.00	-10,114.25	10,114.25	0.00
2500-00 SIMON/FORTIN INTEREST	0.00	15.13	15.13	0.00	0.00	0.00
2600-00 SIMON/FORTIN EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL

February to January

Beg Bal - CURR MONTH - BALANCE

Account	Net	Debits	Credits	Net	Debits	Credits
2 - SIMON/FORTIN FUND CONTD						
2700-00 FB DESIGNATED SIMON/FORTI	10,099.12	0.00	15.13	10,114.25	0.00	10,114.25
3 - SHAW FUND						
Assets	0.00	64.42	64.42	0.00	21,487.69	21,487.69
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	64.42	64.42	0.00	21,487.69	21,487.69
3100-00 SHAW FUND CASH-PHB CD	-21,455.48	32.21	0.00	-21,487.69	21,487.69	0.00
3500-00 SHAW FUND INTEREST	0.00	32.21	32.21	0.00	0.00	0.00
3600-00 SHAW FUND EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
3700-00 FB DESIGNATED- SHAW FUND	21,455.48	0.00	32.21	21,487.69	0.00	21,487.69
4 - HARRIS FUND						
Assets	0.00	5,018.40	5,018.40	0.00	7,568.96	7,568.96
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	5,018.40	5,018.40	0.00	7,568.96	7,568.96
4000-00 HARRIS SCHOLARSHIP CASH	-5,059.76	2,509.20	0.00	-7,568.96	7,568.96	0.00
4400-00 HARRIS SCHOLARSHIP DONATION	0.00	2,500.00	2,500.00	0.00	0.00	0.00
4500-00 HARRIS SCHOLAR INTEREST	0.00	9.20	9.20	0.00	0.00	0.00
4600-00 HARRIS SCHOLAR EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00
4700-00 FB- DESIGNATED HARRIS SCH	5,059.76	0.00	2,509.20	7,568.96	0.00	7,568.96
5 - CEMETERY TRUST FUND						
Assets	0.00	10.80	10.80	0.00	3,709.05	3,709.05
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL
February to January

Account	Beg Bal		- CURR MONTH -		----- BALANCE -----	
	Net	Debits	Credits	Net	Debits	Credits
5 - CEMETERY TRUST FUND CONT'D						
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	10.80	10.80	0.00	3,709.05	3,709.05
5000-00 CEMETERY TRUST FUND CASH	-3,703.65	5.40	0.00	-3,709.05	3,709.05	0.00
5500-00 CEMETERY FUND INTEREST	0.00	5.40	5.40	0.00	0.00	0.00
5600-00 CEMETERY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
5700-00 FB-DESIGNATED CEMETERY	3,703.65	0.00	5.40	3,709.05	0.00	3,709.05
6 - HEMOND SCHOLARSHIP						
Assets	0.00	11,077.80	11,077.80	0.00	25,778.91	25,778.91
0010-00 UNKNOWN	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	10,077.80	10,077.80	0.00	25,778.91	25,778.91
6000-00 R. & N. HEMOND SCHOLARSHIP	-26,740.01	5,038.90	6,000.00	-25,778.91	25,778.91	0.00
6500-00 HEMOND FUND INTEREST	0.00	38.90	38.90	0.00	0.00	0.00
6600-00 HEMOND EXPENDITURES	0.00	4,000.00	4,000.00	0.00	0.00	0.00
6700-00 FB DESIGNATED - HEMOND	26,740.01	1,000.00	38.90	25,778.91	0.00	25,778.91
7 - CENTER HILL CEMETERY						
Assets	0.00	1,272.88	1,272.88	0.00	24,521.06	24,521.06
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	1,272.88	1,272.88	0.00	24,521.06	24,521.06
7000-00 CENTER HILL CEMETERY - CA	-7,969.97	11.95	0.00	-9,000.92	8,000.92	0.00
7000-10 CENTER HILL EXPANSION CASH	-15,895.65	624.49	0.00	-16,520.14	16,520.14	0.00
7500-00 CENTER HILL CEMETERY INTE	0.00	11.95	11.95	0.00	0.00	0.00
7500-10 CENTER HILL EXPANSION INTEREST	0.00	24.49	24.49	0.00	0.00	0.00

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Funct(s): ALL
February to January

Account	Beg Bal	- C U R R M O N T H -		Net	----- B A L A N C E -----	
		Debits	Credits		Debits	Credits
7 - CENTER HILL CEMETERY CONT'D						
7510-10 CENTER HILL EXPANSION PLOTS	0.00	600.00	600.00	0.00	0.00	0.00
7600-00 CENTER HILL CEMETERY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7600-10 CENTER HILL EXPANSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7610-10 CENTER HILL EXPANSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7700-00 FB DESIGNATED-CTR HILL CE	7,988.97	0.00	11.95	8,000.92	0.00	8,000.92
7700-10 CENTER HILL EXPANSION DFB	15,895.65	0.00	624.49	16,520.14	0.00	16,520.14
8 - RIVERSIDE CEMETERY						
	0.00	55.66	55.66	0.00	18,555.06	18,555.06
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities						
	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance						
8000-00 RIVERSIDE CEMETERY - CASH	-18,527.23	55.66	55.66	0.00	18,555.06	18,555.06
8500-00 RIVERSIDE CEMETERY INTERE	0.00	27.83	0.00	-19,555.06	18,555.06	0.00
8600-00 RIVERSIDE CEMETERY EXPENS	0.00	27.83	27.83	0.00	0.00	0.00
8700-00 FB DESIGNATED-RIVERSIDE	18,527.23	0.00	0.00	0.00	0.00	0.00
			27.83	18,555.06	0.00	18,555.06
9 - THERIAULT SCHOLARSHIP						
	0.00	1,845.20	1,845.20	0.00	15,034.17	15,034.17
Assets	0.00	300.00	300.00	0.00	0.00	0.00
0010-00 UNKNOWN	0.00	300.00	300.00	0.00	0.00	0.00
Liabilities						
	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance						
9000-00 KURT THERIAULT SCHOLARSHI	0.00	1,545.20	1,545.20	0.00	15,034.17	15,034.17
9500-00 KURT THERIAULT FUND INTER	-15,311.57	322.60	600.00	-15,034.17	15,034.17	0.00
9600-00 KURT THERIAULT EXPENDITUR	0.00	22.60	22.60	0.00	0.00	0.00
9700-00 FB-DESIGNATED - THERIAULT	15,311.57	300.00	900.00	0.00	0.00	0.00
		300.00	22.60	15,034.17	0.00	15,034.17

2014 ASSETS, LIABILITIES AND FUND BALANCE REPORT

Fund(s): ALL
February to January

ACCOUNT	Beg Bal		- CURR MONTH -		----- BALANCE -----	
	Net	Debits	Credits	Net	Debits	Credits
Final Totals CONT'D	0.00	15,245,078.13	15,245,078.13	0.00	2,985,099.80	2,985,099.80
Final Totals						

INTEREST ACCOUNTS

Town of Minot Sweeps - Feb. 1, 2014 - Jan. 31, 2015

Account Title	TDA Account	Beginning Balance	Credit Tran Amount	Debit Tran Amount	Ending Balance	Interest Paid	Interest Rate
Arthur Harris Scholarship/Sweep	45444967	\$7,568.00	\$0.96	\$0.00	\$7,568.96	\$9.20	0.15%
Cemetery Trust- Beards Sweep	45445329	\$249.48	\$0.03	\$0.00	\$249.51	\$0.35	0.15%
Cemetery Trust-Mary Brown/Sweep	45445441	\$223.51	\$0.03	\$0.00	\$223.54	\$0.31	0.15%
Center Hill Cemetery Sweep	45446313	\$7,999.90	\$1.02	\$0.00	\$8,000.92	\$11.95	0.15%
Center Hill Expansion Sweep	45446647	\$16,518.04	\$2.10	\$0.00	\$16,520.14	\$24.49	0.15%
Crust- Amos Harris Sweep	45445716	\$157.03	\$0.02	\$0.00	\$157.04	\$0.20	0.15%
Crust- Elizabeth Sawyer Sweep	45445305	\$219.47	\$0.03	\$0.00	\$219.50	\$0.31	0.15%
Crust- Jasper Cemetery	45446102	\$213.24	\$0.03	\$0.00	\$213.25	\$0.30	0.15%
Crust- John Goodwin Sweep	45446049	\$131.17	\$0.02	\$0.00	\$131.19	\$0.18	0.15%
Crust- Minot Crust Sweep	45446225	\$599.36	\$0.09	\$0.00	\$599.44	\$0.89	0.15%
Crust- Minant Potte Sweep	45445999	\$55.52	\$0.00	\$0.00	\$55.52	\$0.04	0.15%
Crust- Susie Campbell Sweep	45446161	\$1,372.23	\$0.17	\$0.00	\$1,372.40	\$2.00	0.15%
Crust-Mozes&WilliamHodge/Sweep	45445652	\$487.59	\$0.06	\$0.00	\$487.65	\$0.73	0.15%
Herbert Shur Fund Sweep	45444908	\$21,484.96	\$2.73	\$0.00	\$21,487.69	\$32.21	0.15%
Impact- Public Safety Sweep	45446495	\$21,477.76	\$3.10	\$0.00	\$24,440.86	\$34.05	0.15%
Impact- Recreation Sweep	45446583	\$9,146.10	\$1.16	\$0.00	\$9,147.26	\$12.18	0.15%
Impact- Schools Sweep	45446436	\$14,822.81	\$1.89	\$0.00	\$14,824.69	\$22.19	0.15%
Investment Account Sweep	45447690	\$86,340.00	\$11.00	\$0.00	\$86,351.00	\$129.40	0.15%
Kurt Thierick M Scholarship Sweep	45445118	\$15,082.25	\$1.92	\$0.00	\$15,084.17	\$22.60	0.15%
Leonard Simlan Scholar Sweep	45445054	\$10,112.97	\$1.28	\$0.00	\$10,114.25	\$15.13	0.15%
Palena Sweep	45446671	\$1,228,463.91	\$1,228,562.61	\$287,780.02	\$2,444,244.50	\$2,126.17	0.15%
Riverside Cemetery Sweep	45446372	\$18,552.69	\$2.37	\$0.00	\$18,555.06	\$27.83	0.15%
Roland & Noella Harmond Sweep	45445206	\$25,775.63	\$3.28	\$0.00	\$25,778.91	\$38.90	0.15%
Summary		\$1,584,963.59	\$1,228,595.89	\$287,780.02	\$1,505,778.45	\$2,511.69	

SCHOLARSHIPS

The Arthur Harris Scholarship Trust Fund is open to Minot residents attending a two or four year accredited college or technical school. The student must maintain a minimum grade point average of 2.0.

The Leonard Simion/ Elsa Fortin Simion Scholarship is open to Minot residents who have completed at least one year of college and are in good standing.

The Roland & Noella Hemond Scholarship is open to Minot residents attending a second year college or other higher education (technical or trade schools also acceptable). A scholarship of \$1,000.00 will be awarded each year. No relative may apply.

The Kurt Theriault Memorial Scholarship is open to Minot residents attending college or a higher education. Scholarship money will go directly to the student.

Applications for these scholarships are available at the Town Office starting in December of each year.

SCHOLARSHIPS AWARDED IN 2014

The Roland & Noella Hemond Scholarship Fund was awarded to St. Joseph's College of Maine for Katie Love in the amount of \$1,000.00.

The Kurt Theriault Memorial Scholarship Fund was awarded to Kate Bridgham and Katie Love in the amount of \$150.00 each.

SCHOLARSHIPS AWARDED FOR THE 2015 YEAR

The Roland & Noella Hemond Scholarship Fund will be awarded to Northern Maine Community College for Andrew Steeves in the Amount of \$1,000.00

The Kurt Theriault Memorial Scholarship will be awarded to Allyson Power, Everett Bertrand, Kaleb Bridgham, and Ashley Crane in the amount of \$150.00 each.

REPORT OF THE TAX COLLECTOR

(ALL TAX FIGURES ARE AS OF 01/31/2015)

2012 UNPAID TAXES

BROOKS INVESTMENT & DEVEL	\$615.39
BROOKS, HAROLD	\$490.86
BROOKS, HAROLD	\$771.26
CAPEN, DAVID	\$1,130.86
CHABOT, KEITH	\$181.02
FLEMING, ALVA	\$118.35
MORIN, NANCY	\$318.31
RAUBESON, ROLAND	\$1,610.00
RAY, JOSHUA	\$245.14
SUTCLIFFE, C. & EST. OF M.R	\$119.86
GRAND TOTAL 2012	\$5,553.03

SAUCEDA, HATTIE	\$559.80
SMITH, FRANK	\$962.33
SUTCLIFFE, E & EST. OF M.R	\$62.15
THERIAULT, PETER	\$2,219.99
TITUS, WAYNE	\$1,596.95
TRAVERS, PATRICIA	\$1,058.15
TUFTS, DAVID	\$211.78
WASHBURN, GREGORY	\$467.38
WASHBURN, GREGORY	\$4,398.03
GRAND TOTAL 2013	\$32,118.09

2013 UNPAID TAXES

ACKERMAN, STEPHEN	\$612.48
BOURGET, DAVID	\$1,404.38
BROOKS INVESTMENT	\$510.20
BROOKS, HAROLD	\$394.40
BROOKS, HAROLD	\$651.27
BROWN, KIM	\$1,787.14
CADMAN, JOHN	\$2,447.73
CAPEN, DAVID	\$970.80
CHADOT, KEITH	\$72.25
COTE, CHERYL	\$686.22
FARRINGTON, RANDY LEE	\$516.48
FLEMING, ALVA	\$60.78
FORTIER, SUSAN	\$1,512.60
GAGNON, DONALD J	\$287.65
HACKETT, MARGARET D	\$2,323.71
HARLOW, JAMES	\$607.63
HEMOND, ALFRED	\$1,327.23
HILLIARD, DEBORAH	\$1,670.15
IRISH, STELLA	\$1,322.09
JOHNSON, GEORGE	\$1,043.85
KINNEY, TIMOTHY	\$181.73
LAVOIE, CLIFFORD	\$1,047.62
LOWELL, RHONDA	\$70.74
LUCAS, GARY	\$464.19
MARTIN, PATRICIA, JOSEPH	\$1,343.06
MAYO, TRAVIS	\$4,375.29
MCFARLAND, GARY	\$59.54
MERCIER, MINDY	\$1,012.24
MORIN, NANCY	\$1,448.44
NICHOLS, DWIGHT R. II	\$1,336.13
NOLIN, DOUGLAS	\$708.18
PARISE, MARK	\$2,393.88
RAUBESON, ROLAND	\$1,409.83
RAY, JOSHUA	\$166.50
ROSS, TODD	\$3,150.71

2014 UNPAID TAXES

ACKERMAN, STEPHEN	\$805.39
ALEXANDER, DAVID	\$2,069.42
ALLEN, JOHN	\$735.68
BARIL, SHARON	\$1,773.59
BEAN, ROBERT	\$1,009.14
BEAULIEU, JEANMETTE	\$0.38
BLANGER, SCOTT	\$1,351.49
BESSETTE, NICHOLAS	\$1,370.35
BIGELOW, JANICE	\$908.57
BIGELOW, JANICE	\$310.04
BLODEAU, SEAN	\$2,784.85
BOLDUC, LEANDRE	\$2,035.61
BONNY, LISA	\$4,739.48
BOOBER, ANGELA	\$1,076.71
BOURGET, DAVID	\$1,304.86
BOURGAIN, RANDY	\$1,684.37
BREMNER, KENNETH	\$2,137.10
BRESSIER, STEVEN	\$4,561.85
BROOKS INVESTMENT	\$438.41
BROOKS, HAROLD	\$326.02
BROOKS, HAROLD	\$575.16
BROWN, AMBER	\$1,260.01
BROWN, ANDREA	\$447.55
BROWN, KIM	\$1,675.75
BROWN, MAURETTE	\$1,731.78
BRYANT, HEIDI	\$221.25
BRYANT, RODNEY	\$607.73
BURTON, MICHAEL	\$1,668.70
CADMAN, JOHN	\$2,315.29
CAMDEN NATIONAL BANK	\$604.29
CAPEN, DAVID	\$884.67
CARDN, PAUL	\$430.22
CHABOT, KEITH	\$14.29
CHAMPAGNE, KENNETH	\$0.67

2014 UNPAID TAXES CONT ON NEXT PAGE

2014 UNPAID TAXES CONT

			5739.57
CLARK, DAVID	\$2,542.75	HAMMOND, MICHAEL	5532.88
COOK, JULIA	\$21.38	HARLOW, JAMES	\$1,159.96
COREY, DORENE	50.62	HARLOW, JAMES	\$1,031.94
COTE, CHERYL	\$708.39	HARRISMAN, ANNETTE	\$68.55
CRIMMINS, SUSAN	\$2,422.29	HARRIS, MARK	\$1,049.23
CURRIE, ERIC	\$3,022.88	HART, GUY, LINDA	\$894.18
CLARK, DAVID, LLC	\$4.33	HART, GUY ENTERPRISES	56.77
DAVIS, TONY & DESEREE	\$2,284.53	HARWOOD, JACQUELINE	\$1,423.66
DOYON, LAURENT	\$1,624.83	HEMOND, ALFRED	\$1,562.08
DUBUC, JOHN	\$1,594.65	HOLLARD, DEBORAH	\$247.07
DUMONT, JOHN	\$655.19	HOLT, KIM	\$781.09
DUMONT, STEVEN	\$2,634.84	HORRIGAN, SEAN	\$1,433.09
EDWARDS, ERNEST JR	\$1,052.04	HUNT, ERNEST	\$1,418.68
FARRINGTON, RANDY LEE	\$484.60	IRISH, STELLA	\$953.49
FEDERAL HOME LOAN	\$4,131.33	JOHNSON, GEORGE	\$470.37
FIELD, BARBARA	\$1,338.81	JOHNSON, JARED	\$247.46
FIELD, BARBARA	\$1,822.38	JORDAN, WILLIAM	\$120.34
FIELD, LAWRENCE	\$550.54	KINNEY, TIMOTHY	\$581.76
FLAHERTY, JOHN	\$21.85	KLAR, ALISHA	\$1,935.30
FLAHERTY, JOHN	\$15.95	KLAR, ROBERT	\$75.79
FLAHERTY, JOHN	\$1,385.44	LAFLAMME, SCOTT	\$2,009.81
FLEMING, ALVA	53.19	LALEMAND KURK	\$1,065.05
FORTIER, MICHAEL	\$423.33	LAMBERT, MICHAEL	\$748.02
FORTIER, ROBERT	\$326.31	LAPOINTE, DEBORAH	\$1,342.95
FORTIER, SUSAN	\$1,409.48	LARRIERE, THOMAS	\$1,007.59
FORTIN HOME CONSTRUCTION	\$134.09	LAVOIE, CLIFFORD	\$1,071.55
FORTIN HOME CONSTRUCTION	\$743.31	LEBEL, LISA	\$62.87
FORTIN HOME CONSTRUCTION	\$76.03	LEE, WILLIAM	\$1,953.48
FORTIN HOME CONSTRUCTION	\$57.18	LEMAY, GAIL	\$357.14
FORTIN HOME CONSTRUCTION	\$37.18	LINCK, PATRICK	50.46
FORTIN HOME CONSTRUCTION	\$58.04	LORD, EILEEN	\$190.79
FORTIN HOME CONSTRUCTION	\$743.31	LOWELL, RICHONDA	\$1,471.99
FORTIN HOME CONSTRUCTION	\$743.31	LPP MORTGAGE LTD	\$510.73
FORTIN HOME CONSTRUCTION	\$37.18	LUCAS, GARY	\$395.81
FORTIN HOME CONSTRUCTION	\$37.18	MAINE SOURCE HOMES, LLC	\$2,328.77
FORTIN HOME CONSTRUCTION	\$37.18	MARSH, ANDREW	\$1,974.59
FORTIN HOME CONSTRUCTION	\$37.18	MARTEL, CARRY	\$1,245.26
FORTIN, TONY	\$10,182.88	MARTIN, PATRICIA, JOSEPH	\$1,130.18
FOSTER, MATTHEW	\$920.12	MARTIN, RICHARD	\$4,182.91
FREEWAY INVESTMENTS	\$4,225.03	MAYO, TRAVIS	\$1.99
GARRISON, REGINALD	\$617.61	MCFARLAND, GARY	\$469.31
GARY, ROBERT	\$2,129.85	MCGINLEY, JOHN	\$75.85
GAUTHIER, RONALD	\$824.77	MCKAY, KEVIN	\$35.89
GRAYBILL, JOHN	\$483.00	MERRILL, JOAN	\$25.95
HACKETT, MARGARET	\$2,195.16	MERRILL, JOAN	\$1,343.46
		MORIN, NANCY	

2014 UNPAID TAXES CONT

NADEAU, MICHAEL	\$58.95	STIFFLER, ROBERT	342.42
NADEAU, MICHAEL	\$398.74	STONE, SHELLY ANNE	67.71
NADEAU, MICHAEL	\$15.95	STROUT, ELWOOD	\$1,341.02
NADEAU MICHAEL DANIEL	\$128.40	STURGIS, BRUCE	\$1,307.80
NICHOLS, DWIGHT R. II	\$1,238.55	SUTCUFFE E.& EST. OF M.J.L	54.51
NOLIN, DOUGLAS	\$631.23	TDR DEVELOPMENT CO. LLC	\$626.09
NOVICKI, MICHAEL	\$2,099.30	THERIAULT, EDWARD	\$953.08
NOTES, CLYDE IV	\$1,277.33	THERIAULT, PETER	\$2,127.87
PALMER, RALPH	\$1,347.44	THERIAULT, RONALD	\$1.06
PARE, GERALD	\$1,741.74	THERIAULT, RENE LEE	\$1,009.22
PARISE, MARK	\$2,055.71	THORNDIKE & SONS, INC	\$494.49
PERRINS, ANDREW	\$761.38	TITUS, WAYNE	\$9.57
PILOT, MARK	\$397.23	TITUS, WAYNE	\$1,491.18
PILOT, MARK	\$10.85	TRAVERS, PATRICIA	\$969.28
PIPER, KENNETH	\$2,415.76	TRIMPOP, DENNIS	\$1.47
PRATT, ELEAN	\$1.60	TRUNDY, WARREN	\$608.42
RAUBESON, ROLAND	\$1,309.93	TRUNDY, WARREN	\$403.42
RAY, JOSHUA	\$104.94	TUFTS, DAVID	\$698.03
RAY, RICHARD	\$175.10	VALLEE, LEOA	\$189.19
RAY, RICHARD	\$14.84	VANTASSEI, MICHAEL	\$1,467.22
READ, BRENDA LEE	\$1,101.30	VINING, JOANNA	\$500.15
ROBINSON, CONRAD	\$94.95	WALKER, CHRISTINA	\$1,086.43
ROSS, TODD	\$2,996.23	WALLINGFORD, WILLIAM	\$3,049.50
ROWBOTHAM, ALBERT JR	\$2,719.87	WALLINGFORD, WILLIAM SR	\$1,812.36
RYBECK, KATHLEEN	\$1,733.40	WASHBURN & SON	\$701.39
8&J DEVELOPMENT, LLC	\$28.59	WASHBURN GREGORY	\$397.23
8&J DEVELOPMENT, LLC	\$3,256.07	WASHBURN GREGORY	\$4,202.82
SAUCEDA, NATTIE	\$874.08	WHITE, MINNIE	\$1,277.46
SIMPSON, ANDREW	\$1,757.05	WLODARCZYK, WILLIAM	\$2,762.92
SIMPSON, TERENCE	\$436.39	WOODWARD, HOWARD	\$395.81
SHELTON FAMILY TRUST	\$598.13	WOODWARD, HOWARD	\$395.81
SMALL-LECLAIR, JANICE	\$479.40	WOODWARD, HOWARD	\$207.73
SMITH, FRANK	\$998.22	WOODWARD, HOWARD	\$355.78
SPEHL, JAMES	\$3,871.60	WOODWARD, HOWARD	\$1.76
SPINNEY, MARILYN	\$2,307.08	WURFT, ANDREW	
STARBUCK, CHUCK	\$7,760.76	GRAND TOTAL 2014	\$225,640.41
STEEVES, FREDRICK	\$1,788.00		
STEVENS, DANIEL	\$2,188.65		

2015 PRE-PAID TAXES

BARTLETT, SCAN	-1,485.51	SANTOS, DOUGLAS	-2.80
CHILD, SANDRA	-3.83	SCHNEIDER, BENJAMIN	-1,863.33
CONNIVEAU, CHRISTINE	-56.19	SHELLEY, GLENN	-0.98
DAMON, MARK	-16.42	TANGUAY, THOMAS	-0.77
DUPLESSIS, CYNTHIA	-6.99	TETREAULT, JEFF	-2,920.83
GAMMON, STEVEN	-15.90	THOMAS, BRIAN	-0.03
HAKALA, JAMES	-558.02	TRIPP, JR DWIGHT L. CREDIT SHELTER	-1.82
HATHORNE, NATHANIEL	-41.94	TRIPP, JR DWIGHT L. CREDIT SHELTER	-2.88
LARLEE, MARGARET	-2,615.04	TRUNDY, ADAM	-1,807.64
NISBET, ALEXANDER	-205.58		
OWEN, TRESA	-14.77		
PRATT, ELLEN	-5.00	GRAND TOTAL	(\$11,831.07)
PRATT, ELLEN	-5.00		

26 Births in Minot for 2014

2013 Marriages

Michelle M. McVay & Christina M. Russell	1/2/2014
Melissa A. Keen & Anthony J. Antonucci	1/14/2014
Michael D. Garon & Belinda L. Dubois	7/2/2014
Kevin M. Shaw & Jennifer L. Simsarlan	7/24/2014
Michelle M. Alexander & David B. Alexander	8/19/2014
Megan A. Wheeler & Adam C. Trundy	9/5/2014
Brian P. Doyon & Deanna S. Bussiere	9/20/2014
Albert H. Mandell & Lisa A. Graves	10/4/2014
Jessica A. Dumond & Ryan A. Rold	10/4/2014
Elaine M. Pratte & Travis G. Turner	10/10/2014
Nicole A. Rancourt & Jason M. Dulac	10/11/2014
Lorraine M. Dubois & Leon F. Kimball	11/25/2014
Molinda J. Dehetre & Michael Andrews	11/25/2014
Brian P. Garrett & Jessica A. Dearosier	11/13/2014
Yvette M. Murray & Roy C. Dalley	11/29/2014

2014 Deaths

Theresa Bonney	4/12/14
Gloria Caouette	6/10/14
Thomas Dawson	2/28/14
Harvey Desgrosselliers	12/18/14
Richard Dube	3/15/14
Ada Gilman	3/2/14
Priscilla Hemond	4/25/14
Helen Hussar	7/13/14
Alvar Jarvi	3/4/14
Harold Nason	9/16/14
Donna Palmer	10/21/14
Abigail Rodrigue	7/19/14
James Smith	11/7/14
Sue Staples	6/5/14
Marjorie Van Gordon	5/14/14

TOWN OF MINOT

MINOT, MAINE

FINANCIAL AUDIT REPORT

JANUARY 31, 2014

**TOWN OF MINOT
JANUARY 31, 2014**

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Smith & Associates, CPAs

A Professional Association

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Ph (207) 846-8881 • Fax (207) 846-8882
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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Administrator
TOWN OF MINOT
Minot, Maine

We have audited the accompanying financial statements of the governmental activities and remaining fund information, which collectively comprise the financial statements, of the Town of Minot, Maine as of and for the year ended January 31, 2014, as listed in the table of contents, and the related notes to the financial statements.

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 the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, 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 remaining fund information of the Town of Minot and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

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



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
May 14, 2014

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

**TOWN OF MINOT
STATEMENT OF NET POSITION
JANUARY 31, 2014**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash	\$ 2,507,534
Accounts Receivable	91
Taxes Receivable	201,874
Tax Liens Receivable	59,888
Capital Assets, Net of Accumulated Depreciation	<u>1,513,484</u>
Total Assets	\$ 4,282,871
Deferred Outflows of Resources	\$ <u>0</u>
Liabilities	
Accrued Expenses	\$ 36,922
Non Current Liabilities:	
Due Within One Year	116,012
Due In More Than One Year	<u>68,750</u>
Total Liabilities	\$ <u>221,684</u>
Deferred Inflows of Resources	\$ <u>0</u>
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 1,328,722
<i>Restricted For:</i>	
Permanent Funds, Nonexpendable	66,250
<i>Unrestricted</i>	
General Fund	<u>2,666,215</u>
Total Net Position	\$ <u>4,061,187</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF MINOT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2014**

		<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary Government				
Governmental Activities				
General Government	\$ 373,776	\$ 43,874	\$ 0	\$ (329,902)
Public Works and Sanitation	746,087	8,992	102,911	(634,184)
Public Safety	92,531	2,731	0	(89,800)
Public Health and Welfare	4,653	2,577	0	(2,076)
Culture and Recreation	21,000	900	0	(20,100)
Education	1,749,848	0	0	(1,749,848)
County Tax and Overlay	188,261	0	0	(188,261)
Interest on Long-Term Debt	10,193	0	0	(10,193)
Depreciation - Unallocated	<u>110,534</u>	<u>0</u>	<u>0</u>	<u>(110,534)</u>
Total Primary Government	\$ 3,226,883	\$ 59,074	\$ 102,911	\$ (3,134,898)
General Revenues				
Property Taxes				\$ 3,093,836
Grants and Contributions not Restricted to Special Programs				238,370
Unrestricted Investment Earnings				<u>18,215</u>
Total General Revenues				\$ 3,350,421
Changes in Net Position				\$ 215,523
Net Position - February 1, 2013				<u>3,845,664</u>
Net Position - January 31, 2014				<u>\$4,061,187</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF MINOT
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2014**

	General Fund	Other Governmental Funds	Total
Assets			
Cash	\$ 2,340,008	\$ 167,526	\$ 2,507,534
Taxes Receivable	201,874	0	201,874
Tax Liens Receivable	59,888	0	59,888
Accounts Receivable	91	0	91
Due From Other Funds	<u>0</u>	<u>129,791</u>	<u>129,791</u>
Total Assets	\$ 2,601,861	\$ 297,317	\$ 2,899,178
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	\$ 2,601,861	\$ 297,317	\$ 2,899,178
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accrued Expenses	\$ 13,003	\$ 0	\$ 13,003
Deferred Revenues	192,709	0	192,709
Due To Other Funds	<u>129,791</u>	<u>0</u>	<u>129,791</u>
Total Liabilities	\$ 335,503	\$ 0	\$ 335,503
Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance			
<i>Reserved, Reported In:</i>			
<i>Nonspendable</i>			
Permanent Funds, Nonspendable	\$ 0	\$ 66,250	\$ 66,250
Restricted	0	0	0
Committed	0	0	0
<i>Unreserved, Reported In:</i>			
<i>Assigned</i>			
Special Revenue Funds	0	49,721	49,721
Capital Project Funds	0	122,814	122,814
Permanent Funds, Expendable	0	58,532	58,532
<i>Unassigned</i>			
General Fund	<u>2,266,358</u>	<u>0</u>	<u>2,266,358</u>
Total Fund Balance	\$ 2,266,358	\$ 297,317	\$ 2,563,675
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,601,861	\$ 297,317	\$ 2,899,178

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT IV

**TOWN OF MINOT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JANUARY 31, 2014**

Total Fund Balance – Total Governmental Funds		\$2,563,675
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital Assets used in Governmental Activities are not Current Financial Resources and therefore are not reported in the Governmental Funds Balance Sheet.		1,513,484
Interest payable on Long-Term Debt does not require current financial resources. Therefore, interest payable is not reported as a liability in Governmental Funds Balance Sheet.		(2,326)
Property Tax Revenues are reported in the Governmental Funds Balance Sheet under NCGA Interpretation-3, Revenue Recognition-Property Taxes.		192,709
Long Term Liabilities are not due and payable in the current period and, therefore, they are not reported in the Governmental Funds Balance Sheet:		
Due in One Year:	\$ 116,012	
Due in More Than One Year	68,750	
Accrued Compensated Absence Pay	<u>21,593</u>	<u>(206,355)</u>
Net Position of Governmental Activities		<u>\$4,061,187</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

TOWN OF MINOT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2014

	General Fund	Other Governmental Funds	Total
Revenues			
Taxes	\$ 3,093,846	\$ 0	\$ 3,093,846
Intergovernmental	79,939	261,342	341,281
Licenses, Permits and Fees	23,792	0	23,792
Charges for Services	0	3,000	3,000
Investment Income	17,999	216	18,215
Miscellaneous	<u>22,145</u>	<u>10,137</u>	<u>32,282</u>
Total Revenues	<u>\$ 3,237,721</u>	<u>\$ 274,695</u>	<u>\$ 3,512,416</u>
Expenditures			
<i>Current</i>			
General Government	\$ 374,185	\$ 46	\$ 374,231
Public Works and Sanitation	779,219	1,566	780,785
Public Safety	91,381	1,150	92,531
Public Health and Welfare	3,598	1,055	4,653
Culture and Recreation	21,000	0	21,000
Education	1,748,398	1,450	1,749,848
Debt Service	125,973	0	125,973
Fixed Charges	<u>188,261</u>	<u>0</u>	<u>188,261</u>
Total Expenditures	<u>\$ 3,332,015</u>	<u>\$ 5,267</u>	<u>\$ 3,337,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (94,294)	\$ 269,428	\$ 175,134
Other Financing Sources (Uses)			
Operating Transfers	<u>227,364</u>	<u>(227,364)</u>	<u>0</u>
Net Change in Fund Balance	\$ 133,070	\$ 42,064	\$ 175,134
Fund Balance – February 1, 2013	<u>2,133,288</u>	<u>255,253</u>	<u>2,388,541</u>
Fund Balance – January 31, 2014	<u>\$ 2,266,358</u>	<u>\$ 297,317</u>	<u>\$ 2,563,675</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF MINOT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2014**

Net Change in Fund Balance – Total Governmental Funds **\$ 175,134**

Amounts Reported for Governmental Activities in the Statement of Net Position are different because:

Governmental Funds Report Capital Outlays as Expenditures. However, in the Statement of Activities the Cost of those assets is Allocated over their estimated useful lives and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period. 35,000

Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds. (110,534)

The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides current financial resources to Governmental Funds, while the repayment of the principal of Long-Term Debt consumes the current financial resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. Also, Governmental Funds Report the effect of issuance Cost, Premiums, Discounts, and Similar Items when debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the net effect of these differences in the treatment of Long-Term Debt and related items. 114,360

Some Property Tax will not be collected for several months after the Town's Fiscal Year End; They are not considered "available" Revenues in the Governmental Funds. This amount is the Net Effect of the differences. (10)

Accrued Interest Expense on Long-Term Debt is reported in the Government-Wide Statement of Activities and Changes in Net Position, But Does Not Require the use of Current Financial Resources; Therefore, Accrued Interest Expense is not reported as Expenditures in Governmental Funds. 1,573

Change in Net Position of Governmental Activities **\$ 215,523**

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VII

**TOWN OF MINOT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JANUARY 31, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	
Revenues				
Taxes	\$ 3,044,250	\$ 3,044,250	\$ 3,093,846	\$ 49,596
Intergovernmental	52,044	52,044	79,939	27,895
Licenses, Permits and Fees	0	0	23,792	23,792
Investment Income	9,266	9,266	17,999	8,733
Other	<u>10</u>	<u>10</u>	<u>22,145</u>	<u>22,135</u>
Total Revenues	<u>\$ 3,105,570</u>	<u>\$ 3,105,570</u>	<u>\$ 3,237,721</u>	<u>\$ 132,131</u>
Expenditures				
<i>Current</i>				
General Government	\$ 392,512	\$ 392,512	\$ 374,185	\$ 18,327
Public Works and Sanitation	754,850	754,850	779,219	(24,369)
Public Safety	91,615	91,615	91,381	234
Culture and Recreation	5,598	5,598	3,598	2,000
Public Health and Welfare	21,000	21,000	21,000	0
Education	1,748,398	1,748,398	1,748,398	0
Debt Service	125,973	125,973	125,973	0
Fixed Charges	<u>267,988</u>	<u>267,988</u>	<u>188,261</u>	<u>79,727</u>
Total Expenditures	<u>\$ 3,407,934</u>	<u>\$ 3,407,934</u>	<u>\$ 3,332,015</u>	<u>\$ 75,919</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (302,364)</u>	<u>\$ (302,364)</u>	<u>\$ (94,294)</u>	<u>\$ 208,070</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>227,364</u>	<u>227,364</u>	<u>227,364</u>	<u>0</u>
Net Change In Fund Balance	<u>\$ (75,000)</u>	<u>\$ (75,000)</u>	<u>\$ 133,070</u>	<u>\$ 208,070</u>
Fund Balance – February 1, 2013	<u>2,133,288</u>	<u>2,133,288</u>	<u>2,133,288</u>	<u>0</u>
Fund Balance – January 31, 2014	<u>\$ 2,058,288</u>	<u>\$ 2,058,288</u>	<u>\$ 2,266,358</u>	<u>\$ 208,070</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Minot, Maine was incorporated in 1802 under the laws of the State of Maine and currently operates under a Town Administrator – Selectmen Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying basic financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audit of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). As allowed in Section P80 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the Town has elected not to apply to its proprietary activities Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section, which provides an analysis of the Town's overall financial position and results of operations, has not been presented as indicated in the Independent Auditors' Report.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Minot operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of Minot has no component units that are not included in this report.

C. – Financial Statements – Government-Wide Statements

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.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants. The Town of Minot does not have capital grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – Financial Statements – Fund Financial Statements

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

Governmental Funds

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

TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

Governmental Funds (Continued)

The following is a description of the governmental funds of the Town:

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 Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

The emphasis in fund financial statements is on the major funds in the governmental category. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

“Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Minot. The Town of Minot's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

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

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning February 1. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the inhabitants of the Town of Minot was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the special revenue funds.

G. – Cash

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts, or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with a fiscal agent.

TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 40	Years
Machinery and Equipment	5 – 12	Years
Vehicles	10	Years

The Town of Minot has elected not to retroactively report their major general infrastructure assets.

I. – Compensated Absences

The Town of Minot recognizes accumulated personal leave compensation during the period in which the related liability is incurred. In compliance with Town personnel policies the liability for accrued compensated absence pay was \$21,593 at January 31, 2014.

J. – Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

K. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

- **Unrestricted net position** – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Statements

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 11 for additional information about fund balances.

L. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in checking accounts, savings accounts, certificates of deposit and U.S. government obligations (through an investment group owned by a financial institution).

A. Deposits

The Town’s deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town’s agent in the Town’s name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution’s trust department or agent in the Town’s name; Category 3 includes uninsured and uncollateralized deposits.

At January 31, 2014, cash and cash equivalents are considered Category 1.

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Minot’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. Each property must be reviewed no less than once every four years.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 3 – PROPERTY TAXES (CONTINUED)

The assessed value for the list of April 1, 2013 upon which the levy for the year ended January 31, 2014, was based, amounted to \$175,752,903. The assessed value was 97.8% of the 2013 state valuation of \$179,650,000.

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 \$81,433 for the year ended January 31, 2014.

All property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

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. The following summarizes the 2013-2014 levy:

Assessed Value	\$ 175,752,903
Less: Homestead Exemption	(3,430,000)
BETE	<u>(39,592)</u>
Net Assessed Value	\$ 172,283,311
Tax Rate (Per \$1,000)	<u>15.00</u>
Commitment	\$ 2,584,250
Supplemental Taxes Assessed	<u>1,952</u>
Sub Total	\$ 2,586,202
Less: Abatements	(1,511)
Collections	<u>(2,383,843)</u>
 Receivable at Year End	 <u>\$ 200,848</u>
 Collection Rate	 <u>92.18%</u>

Property taxes were due in one installment on January 31, 2014 with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended January 31, 2014 was as follows:

	Beginning Balance <u>February 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>January 31</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 491,779	\$ 0	\$ 0	\$ 491,779
Capital Assets, Being Depreciated				
Buildings and Improvements	\$ 419,548	\$ 35,000	\$ 0	\$ 454,548
Machinery and Equipment	282,704	0	26,500	256,204
Vehicles	1,506,066	0	79,000	1,427,066
Total Capital Assets, Being Depreciated	\$ 2,208,318	\$ 35,000	\$ 105,500	\$ 2,137,818
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 257,217	\$ 12,351	\$ 0	\$ 269,568
Machinery and Equipment	196,407	29,726	26,500	199,633
Vehicles	657,455	68,457	79,000	646,912
Total Accumulated Depreciation	\$ 1,111,079	\$ 110,534	\$ 105,500	\$ 1,116,113
Total Capital Assets, Being Depreciated, Net	\$ 1,097,239	\$ (75,534)	\$ 0	\$ 1,021,705
Governmental Activities Capital Assets, Net	\$ 1,589,018	\$ (75,534)	\$ 0	\$ 1,513,484

NOTE 5 – LONG-TERM DEBT

At January 31, 2014, bonds payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
Mid-Maine Waste Action Corporation Inter- Local Solid Waste Agreement of 1994 Series D, Interest Rates of 6.10% - 6.313%, Annual Principal Payments of \$49,116 Through 2015.	\$ 49,116
Tax Exempt Leasing Corporation	
EI Ford F-550 Mini Pumper Four Yearly Payments of \$39,062 of Principal And Interest per Year Maturity in 2016	74,971

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

	<u>Governmental Activities (Continued)</u>
TD Bank	
Peterbilt Truck of 2011 for \$149,741	
Five Yearly Payments of \$31,595 of Principal And Interest Maturity in 2016	60,675
Total Bonds Payable	\$ 184,762

Changes In Outstanding Debt

Transactions for the year ended January 31, 2014 are summarized as follows:

	<u>Balance February 1</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance January 31</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 298,969	\$ 0	\$ 114,207	\$ 184,762	\$ 116,012
Compensated Absences	21,746	0	153	21,593	0
Total Governmental Activities	\$ 320,715	\$ 0	\$ 114,360	\$ 206,355	\$ 116,012

Annual Requirements to Retire Debt Obligations

The annual aggregate maturities for each debt type for the years subsequent to January 31, 2014 are as follows:

<u>Year Ending January 31</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014/15	\$ 116,012	\$ 6,861	\$ 122,873
2015/16	68,750	1,906	70,656
Total	\$ 184,762	\$ 8,767	\$ 193,529

The amount of debt that can be incurred by a municipality is limited by state statute. Total outstanding term obligations during a year can be no greater than 15% of the assessed value of taxable property as of the beginning of the fiscal year. As of January 31, 2014, the amount of outstanding term debt was equal to 0.11% of property valuation for the year then ended.

NOTE 6 – DEFINED PENSION PLAN

Deferred Compensation Plan

The government offers its employees a deferred compensation plan (SIMPLE IRA) through Saratoga Advantage Trust, created in accordance with Internal Revenue Code Section 408a. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 6 – DEFINED PENSION PLAN (CONTINUED)

The Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) was established for all employees as of November 27, 2000. For each calendar year, the Employer will contribute a matching contribution to each eligible employee's SIMPLE IRA equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the calendar year. The employer will make no contributions to the SIMPLE IRAs other than salary reduction contributions and matching or nonelective contributions. All contributions made under this SIMPLE IRA plan are fully vested and nonforfeitable. Currently only two employees participate in the SIMPLE IRA plan.

The Town may not require the employee to retain any portion of the contributions in his or her SIMPLE IRA or otherwise impose any withdrawal restrictions. The employer must permit each eligible employee to select the financial institution that will serve as the trustee, custodian, or issuer of the SIMPLE IRA to which the employer will make all contributions on behalf of the employee.

Covered payroll for the Town with employer contributions consisted of the following:

<u>Year Ending</u>	<u>Eligible Wages</u>	<u>Rate</u>	<u>Pension Expense</u>
January 31, 2014	\$ 94,854	3%	\$2,578
January 31, 2013	\$114,226	3%	\$3,269
January 31, 2012	\$146,589	3%	\$4,245

NOTE 7 – INTERFUND ACTIVITY

Interfund balances at January 31, 2014 consisted of the following:

Due To	
Non Major Governmental Funds:	
Special Revenue Funds	\$ 6,977
Capital Project Funds	<u>122,814</u>
Total	<u>\$ 129,791</u>
Due From	
General Fund	<u>\$ 129,791</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended January 31, 2014, consisted of the following:

Transfer To	
General Fund	<u>\$ 227,364</u>
Transfer From	
Non Major Governmental Funds:	
Special Revenue Funds	\$ 160,000
Capital Project Funds	<u>67,364</u>
Total	<u>\$ 227,364</u>

TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014

NOTE 7 – INTERFUND ACTIVITY (CONTINUED)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

There have been no significant reductions in insurance coverage during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 9 – OVERDRAFTS

At the Annual Town Meeting held on February 28, 2014 and March 1, 2014 the Town of Minot voted to ratify all overdrafts.

NOTE 10 – FUND BALANCE APPROPRIATIONS

At the annual Town meeting held on March 1, and March 2, 2013, the Townspeople voted appropriations of general fund balance of \$75,000, which is reflected as excess of budgeted expenditures over budgeted revenues as per Exhibit VII.

NOTE 11 – GOVERNMENTAL FUND BALANCES

The Town has implemented the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

The Town's fund balances represent: (1) **Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they maintained intact. (e.g. the principal of an endowment). (2) **Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; (3) **Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; (4) **Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. (5) **Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described.

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)

A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of Minot has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$2,266,358 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

Fund balance per Exhibit III at year-end consisted of amounts which the Town of Minot intends to use for the following purposes:

<i>Nonspendable and Assigned</i>	Nonexpendable	Expendable	Total
Permanent Funds			
Roland and Noella Hemond	\$ 25,000	\$ 1,740	\$ 26,740
Herbert Shaw Fund	5,000	16,455	21,455
Riverside Cemetery	4,000	14,527	18,527
Kurt Theriault Scholarship	11,000	4,312	15,312
Minot Center Hill Expansion	0	15,896	15,896
Leonard Simion and Else Fortin Simion	10,000	99	10,099
Center Hill Cemetery	4,000	3,989	7,989
Arthur Harris Scholarship	5,000	60	5,060
Cemetery Trust Fund	<u>2,250</u>	<u>1,454</u>	<u>3,704</u>
Total	<u>\$ 66,250</u>	<u>\$ 58,532</u>	<u>\$ 124,782</u>
 <i>Assigned</i>			
Special Revenue Funds			
Impact Fees – Public Safety	\$ 20,907		
Impact Fees – School	14,803		
Impact Fees – Recreation	7,035		
General Assistance Donations	<u>6,977</u>		
Total	<u>\$ 49,722</u>		

**TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014**

NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)

<i>Assigned</i>	
Capital Project Funds	
Highway Block Grant	\$ 101,342
Town Well Reserve	6,867
Recreation Trail Grants	4,799
Highway Equipment	8,361
Office Equipment	<u>1,445</u>
Total	<u>\$ 122,814</u>
 <i>Unassigned</i>	
General Fund	<u>\$ 2,266,358</u>

NOTE 12 – COMMITMENTS AND CONTINGENCIES

The Town of Minot participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at January 31, 2014 may be impaired.

NOTE 13 – OVERLAPPING DEBT

The Town's proportionate share of Androscoggin County's debt is not recorded in the financial statements of the Town of Minot. At January 31, 2014, there is no outstanding debt from Androscoggin County.

The Town's proportionate share of RSU 16's debt is 19.09% or \$1,470,477 of the RSU 16 overlapping debt of \$7,388,564 at June 30, 2013 (the date of their last audit).

NOTE 14 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Minot utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended January 31, 2014, expenditures did not exceed appropriations in total. Exhibit VII shows the following overdraft:

Public Works	\$ (24,369)	Due to Winter Storms
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The Town ratified the overdraft at their next Annual Town Meeting.

TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014

NOTE 14 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of January 31, 2014, no funds held a deficit balance.

NOTE 15 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

All governments with periods beginning after December 15, 2011 were required to implement the following statements:

GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.

GASB 63 and GASB 65 amend GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

Deferred Outflows of Resources - a consumption of net assets by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net assets by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

GASB 65 clarifies which financial statement items should continue to be presented as assets and liabilities and which should be reclassified as deferred outflows and deferred inflows, and which items should be treated as current period expenditures (outflows) or current period inflows.

The term "Net Assets" has been replaced with the term "Net Position" on the face of the statements. For governmental, proprietary, and fiduciary statements, the residual amount remaining after the effects of assets plus deferred outflows less liabilities and deferred inflows has been referred as Net Position rather than Net assets, Proprietary, or Fiduciary Fund Balance or equity.

The previously component of net assets title "Net Assets Invested in Capital Net of Related Debt" is now named "Net Investment in Capital Assets." It also changed the calculation of that amount to include the effects of deferred outflows and inflows related to the acquisition, construction or improvements of those related capital assets. Lastly, it removes the portion of debt or deferred inflows related to unspent proceeds of those capital related financing transactions from the calculation of Net Investment in Capital Assets.

There are no deferred outflows or inflows of resources listed at January 31, 2014 for the Town of Minot.

TOWN OF MINOT
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2014

NOTE 16 – DATE OF MANAGEMENT REVIEW

Management has evaluated subsequent events through May 14, 2014 the date on which the financial statements were available to be issued.

Smith & Associates, CPAs

A Professional Association

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Board of Selectmen and Administrator
TOWN OF MINOT
Minot, Maine

In planning and performing our audit of the financial statements of Town of Minot as of and for the year ended January 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we are required to consider the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify deficiencies in internal control that we consider to be material weaknesses.

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

- *Adjustments and Journal Entries:* The internal control system does not reliably and consistently produce adjustments to bring the accounting records into alignment with generally accepted accounting principles.
- *Financial Statements:* The internal control system does not include the preparation of financial statements and the related disclosures in accordance with generally accepted accounting principles.

As such, management requested that Smith & Associates, CPAs assist in identifying adjustments to the accounting records and preparing a draft of the financial statements, including the related footnote disclosures. *The outsourcing of these services is not unusual in a Town of your size and is a result of management's cost benefit decision to use our accounting expertise rather than incurring this internal resource cost.*

This information is intended solely for the use of the Board of Selectmen and Administrator of the Town of Minot and is not intended to be and should not be used by anyone by other than these specified parties.

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
May 14, 2014

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

Smith & Associates, CPAs

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Board of Selectmen and Administrator
TOWN OF MINOT
Minot, Maine

We have audited the financial statements of the governmental activities and the remaining fund information of the Town of Minot for the year ended January 31, 2014, and have issued our report thereon dated May 14, 2014. Professional standards require that we provide you with the following information related to the audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 14, 2013 our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the oversight are fairly presented, in all material respects, in conformity with the U.S. generally accepted accounting principles. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Town of Minot. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in writing in the engagement letter dated November 14, 2013.

Significant Audit Findings

We noted the following significant audit findings in performing and completing our audit:

Approval of Journal Entries

During the year the Town of Minot routinely makes journal entries as a means of adjusting or correcting account balances. These journal entries should be evidenced by approval of an individual not involved in the recordkeeping function. We recommend that the Town Administrator review the journal entries made by Treasurer to improve internal controls.

Significant Audit Findings (Continued)*Reconciliation of Bank Accounts*

The bank statement reconciliation serves as a control procedure; it is the final step in the monthly procedure for controlling cash receipts and disbursements. Reconciliations should be prepared by individuals independent of those performing bookkeeping and accounting tasks. There was no documented evidence of their review by an individual independent of the accounting function. We recommend Town Administrator review, initial, and date the completed reconciliations by the 15th of the following month.

Formal Policy Review

Several policies should be written, adopted and implemented. The process of planning and formulating effective policies is vital to any Town. Only through a management consensus and careful consideration of policy planning and implementation can a Town ensure effective overall operation in both the present and future. Frequent revisions to these policies are necessary to meet future needs of the Town of Minot. We believe the adoption of these written policies constitutes an improvement to the internal control system by formally improving, crystallizing and documenting the present procedures and allowing for consistent application. Thus, periodic changes in employees should not affect the continuity or accuracy of the financial records as long as policies are adhered to.

We suggest the Policy Book, that is kept in the vault, be organized with an index that names contents and also date of policy adoption, or revision date. Some policies are very old and possibly no longer applicable to the Town of Minot.

Vault Inventory

The Treasurer should maintain a listing of the contents of the vault. The listing of inventory should be routinely monitored for safe keeping of assets such as historical records, petty cash and the Sentry safe. We suggest a quarterly review of the vault contents with management oversight.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advise management about the appropriateness accounting policies and their application. The significant accounting policies used by the Town of Minot are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year ending January 31, 2014. We noted no transactions entered into by the governmental unit during the year for which there is lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Qualitative Aspects of Accounting Practices (Continued)

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about the past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Useful Lives

Management's estimates of the useful lives of depreciable assets are based according to the Town's Fixed Asset Policy. We evaluated the key factors and assumptions used to develop the useful lives schedule contained in the Town's Fixed Asset Policy in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statements disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosure affecting the financial statements was:

Property Taxes

The disclosure of Property Taxes in Note 3 to the financial statements describes the assessed value, the tax rate, the year-end taxes receivable and overall collection rate for the Town. The collection rate is a guideline for cash flow and budgeting purposes in the next calendar year.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Town's financial reporting process (that is, cause future financial statements to be materially misstated).

Corrected and Uncorrected Misstatements (Continued)

Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

A copy of all adjusting journal entries has been sent to the Treasurer under separate cover. We recommend that these adjustments be entered in a timely fashion.

Disagreements with Management

For the purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representation

We have requested certain representations from the management that are included in the management representation letter dated May 14, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to the retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Selectmen and Administrator of the Town of Minor and is not intended to be and should not be used by anyone by other than these specified parties.

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
May 14, 2014

Smith & Associates, CPAs
A Professional Association
Yarmouth, Maine 04096

Town Clerk Report

2014

It is that time of year again. I cannot believe how fast 2014 went by. Feeling a little more comfortable in the Town Clerk position; I am still learning new things every day.

I want to welcome Sara Pulsifer to the World of Municipality; serving as the town's Deputy Clerk. Sara has caught on quite well and definitely has fit into our little work family here at the office.

2014 was an overly busy year, with primary elections and of course the run for governor in November, we saw so many new faces for voting. We did 74 new voters just from that one election. A good portion of our town's population cast votes either in person at the polls or via absentee ballot. As always I am very grateful for the understanding of residents with some of the changes we have seen due to elections and/or any town business.

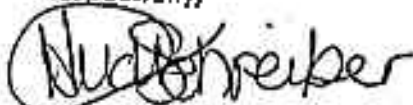
I want to take this time to let you know that almost any town business can be done through the mall. Contact Sara or me during regular business hours and we can give you more information. A reminder that dog registrations expire December 31st; with a grace period ending January 31st.

As of February 1st, a \$25 late fee (per dog) will be charged. We cannot process your dog's registration unless the rabies information is current, so to be on the safe side please bring your most current vet information.

A note to tax payers, if you need or want to make payment arrangements for your taxes, the time to do this, is when you receive your bill. The timeline for properties to go into lien and/or foreclosure is state mandated. So if you have a payment arrangement with the town, please keep in mind the state does not recognize that and if there is any kind of balance owed, the action against the property must still take place. Contact myself or Holly Packard at the office for further information.

Thank you everyone for your patience and understanding while conducting your business with us. The town office hours are as follows: Monday, Tuesday and Wednesday 8-4, Thursday 10-6, and Friday 8-1. Looking forward to your business in 2015.

Respectfully,



Heidi L. Schreiber

Town Clerk/Tax Collector

Voter Registrar Report 2014

This is a privilege to live in a free country and able to cast votes. So come to the Town Meeting, Saturday March 7, 2015, to vote on administration of how to spend money on fire protection, or road upkeep, or how our taxes are to be raised and spent for this coming year.

Be sure to come to the Town Office Friday March 6th to vote for the next persons you want for Selectmen, the Town of Minot does not have a candidate running for Superintending School Committee this year.

If you are not registered to vote, all you need is proof of residency and a form of identification. Registering can be done at the Town Office any time or when you come to vote.

Thank you to the ladies at the Town Office who do the computer work for the updates that take place all year.

If you don't vote, you can't complain!!

Thank you for the privilege of serving as your Voter Registrar.

Respectfully submitted,

Hester Gilpatric

Minot Planning Board Annual Report

There has been a lot of activity this year on the Planning Board. However, the activity was not connected to development.

After 24 years of service, all but his first year as Planning Board Chair, John Gelsmar has elected to step down. We are fortunate that John continues to be involved as an alternate, giving us guidance. Thank you, John for your long, loyal commitment to the Town.

Helen Clifford, Planning Board Secretary, also decided to step down after several years of devoted service. Thanks Helen for helping us stay organized and well documented.

The Board welcomes new members and is grateful for their involvement with Town government. A special welcome to Nikki Verrill who is joining us as our new secretary to the Planning Board.

As always, The Board appreciates the support of the Selectmen and the Town Office staff.

Respectfully submitted,
Candace Gilpatric

Report of the Administrator

2015

To the Residents of the Town of Minot,

2014 has been another year of changes for us at the town office. Holly Packard, our Treasurer/Office Manager, is in charge of the day to day operations of the town office. Heidi Schreiber is Town Clerk and Tax Collector. Sara Pulsifer has been hired as full time Dep. Clerk and Dep. Tax Collector. Both of these young women are exceptional employees. We continue to hear compliments on these two women. They are a valuable asset for the Town of Minot and really have settled into the operation of the Town Office. It is an absolute pleasure to have them work here. A special thank you goes out to all of the office staff for their attention to detail and commitment to the Town of Minot.

As I mentioned at the 2014 town meeting, you will see that there is a different look to our Town Report. These reports generated from our Trio System are showing the exact picture of our operations at the Town Office. These reflect all of the town finances instead of just a snapshot. These reports show our entire budget system as it is audited by our outside auditor. We continue to try to be as transparent as possible. If at any time you have any questions, please feel free to contact us at the Town Office.

Our Highway Department has again out done itself with their efforts in the past year. The summer work program was a great success. Scott Parker, Highway Supervisor, worked closely with the paving company and because of his efforts, we succeeded in accomplishing our paving program. This winter was exceptionally difficult and as the overdraft in the Winter Road Account depletes, we were unable to stay within budget. After last year's town meeting we have expenditure in this account in excess of \$30,000.00 in March alone (and usually winter is nearly over by town meeting). I know for a fact that Scott has had many sleepless nights about this. We have another aggressive summer work program scheduled in 2015. The largest expenditure is that we have two major culverts failing. One is on Goodwin Road and the other is on Verrill Road. Both are twin pipes and both require fish passage, which makes the projects very costly. I will outline these at town meeting.

I want to thank the residents of Minot for without your support, my job would be nearly impossible. The Board of Selectmen has always supported me and I owe them a great deal. The past 15 years have sometimes been challenging but very rewarding and I thank all of you for supporting me as Town Administrator.

Arlan

Arlan Saunders, Town Administrator

Highway Report

Arden Sanders, Town Administrator

2015

To the Residents of the Town Of Minot,

I want to thank the residents of Minot for without your support, my job would be nearly impossible. The Board of Selectmen has always supported me and I owe them a great deal. The past 25 years have sometimes been challenging but very rewarding and I thank all of you for supporting me as Town Administrator.

We have had another busy year with summer maintenance of roads, cemeteries and ball fields. The focus of our work was on Marston Hill Road, the part of Death Valley Road and a number of other roads with paving projects. We have also completed several other projects. We have made a great deal of progress in this area and I am proud of the work we have done. We have also completed several other projects. We have made a great deal of progress in this area and I am proud of the work we have done.

As we completed the 2014 winter season, the budget was over drafted as a result of the snow and mostly ice that we received. The winter road budget is the hardest part of the Highway Department Budget because no one knows what the winter season will bring and how much bad weather. And we sure have had a lot of ice this winter.

any questions, please feel free to contact us at the Town Office.

outside auditor. We continue to try to be as transparent as possible. If at any time you have of just a snapshot. These reports show our entire budget system as it is audited by our picture of our operations at the Town Office. These reports show our entire budget system as it is audited by our our Town of Minot and really have settled into the operation of the Town of Minot and really have settled into the operation of the Town of Minot.

other is to replace the two big culverts. One of them is on Verrill Rd and the other is on Goodwin Rd. The culverts are now being replaced and the roads will sink. I am afraid that if we don't replace them the roads will become impassable. The scope of our summer work will be concentrated on the culvert on Verrill Rd, and Goodwin Rd, and paving Goodwin Rd and Grange Ave.

We continue to hear compliments on these two women. They are a valuable asset for the Dep. Clerk and Dep. Tax Collector. Both of these young women are exceptional employees. Heidi Schreiber is Town Clerk and Tax Collector. Sara Fulsifer has been hired as full time Treasurer/Office Manager. In closing I would like to thank the residents of the Town Of Minot, the Board of Selectmen and the Town Administrator for the support and trust that all of you give the Highway Dept.

Scott Parker,
Highway Supervisor

2015

Report of the Administrator

To the Residents of the Town of Minot,

Minot Highway Dept.
Equipment Replacement Schedule

<u>VEHICLE/EQUIP.</u>	<u>USE</u>	<u>YEAR PURCHASED</u>	<u>USEFUL TERM</u>	<u>REPLACEMENT DATE</u>
2003 Freightliner	Plow truck	2002	16 years	2018
2008 Sterling	Plow truck	2008	14 years	2022
2012 Peterbilt	Plow Truck	2011	16 years	2026
2015 Peterbilt	Plow Truck	2014	16 years	2030
2008 Komatsu	Loader	2009	15 years	2024
2007 GMC	1 ton	2007	10 years	2017
2012 GMC	Pickup	2012	4 years	2016
1990 6700	Grader	1990	30 years	2020

Due to the fact that we have four (4) plow trucks, we are financing them for no more than 4 (four) years and eventually they will all be on a 16 year rotation schedule.

We also have mowing equipment and misc. other equipment that will need to be replaced but this will be done on an as needed basis and not necessarily on a strict time frame as the major equipment.

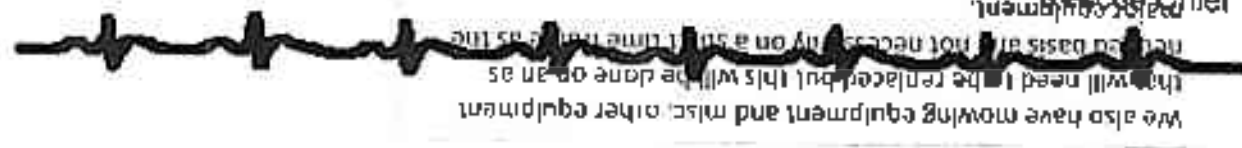


Minot Fire Department P.O. Box 154 Minot, ME 04258



Dean Campbell
Fire Chief

James Allen, RNC, EMT
Rescue Chief



To: The Citizens of Minot

The Fire Department has had another active year serving the people of Minot. We responded to several structure fires and a high number of rescue calls. We have added several new members this year (all live out of town) and we are still looking for more. I would like to thank the members of the Fire Department for their dedication to the people of Minot.

We are asking the people of Minot to again consider funding one of two proposed expansion and system upgrade proposals, either one large expansion at Central Fire Station or two smaller ones. One expansion is at the Central Station and one is at our Orchard Station. Either proposal will add training, office, and apparatus space we need along with heating and electrical upgrades. The largest difference between the two proposals; the single addition provides some extra space for the future, and the two smaller additions do not.

We are also asking for funding to relocate our antenna to the tower on Harris Road. We have lots of radio coverage issues in the West Minot/ Route 124 area of town and this should help with that. Our current site is on the Center Minot Grange roof. The Grange has closed and will be put up for sale so this site will no longer be viable for our antenna

VEHICLE/EQUIP. USE YEAR PURCHASED USEFUL TERM REPLACEMENT DATE

Minot Highway Dept.
Equipment Replacement Schedule

Several people have asked for a replacement schedule for our fire and rescue apparatus. Here is a list of the apparatus we have and the scheduled replacement dates:

<u>Apparatus</u>	<u>Year</u>	<u>Replacement</u>
Engine 1	2013	2033
Tank 3	2001	2026
Engine 4	2008	2033
Truck 5	2001	2014
Engine 8	1996	2021

In closing I would like to thank the people of Minot for their support of the Fire Department and we are always looking for volunteers. The Fire Department is a great way to get to know your fellow residents and help your neighbors.

Respectfully,

Dean Campbell
Fire Chief

Building Permits Issued

Building Permits Issued	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Single Family Homes	5	3	8	2	4	5	6	13	14	25	29
Replace Mobiles	1	3	3	6	3	3	6	2	3	2	8
Garages	10	5	7	8	8	12	11	10	16	15	5
All Additions	5	6	2	4	5	4	4	8	7	11	8
Barns	1	2	1	1	1	0	1	1	5	1	1
Sheds	8	7	11	8	11	10	2	8	10	7	9
Docks/Porches	2	6	3	2	2	3	6	4	8	9	8
Swimming pools	1	1	0	4	3	1	5	3	3	4	3
Fire Stations	0	0	0	0	0	0	0	0	0	0	0
Kennel	0	2	0	0	0	0	0	0	0	0	0
Office Building	0	0	0	0	0	1	0	0	0	0	0
Saw Mill	0	0	0	0	0	0	0	0	0	0	1
Tower	0	0	0	0	0	0	1	0	0	1	0
Total	31	33	33	36	37	39	42	49	68	76	70

Animal Control Report 2014

63 Complaints
 4 Animal Trespassing
 4 Animal Bites
 10 Dogs Picked Up
 17 Cat Complaints

Robert Larrabee
 Animal Control Officer

Minot-Hebron Athletic Association

The Minot-Hebron Athletic Association is a local, non-profit organization that is committed to offering organized sports to the young athletes of Minot and Hebron. Since 1972, the children of this community have been able to participate in baseball, softball, soccer, and basketball through this wonderful organization. Without the efforts of many townspeople, none of these programs would be possible.

Our association is operated solely by volunteers. Additional volunteers are always needed and appreciated; for annual field clean-up and closing, snack shack coverage, coaching, refereeing, improving our facilities, and much more. Your time and dedication makes a difference!

In 2014, the softball and baseball infields were resurfaced at the Minot Memorial Fields and the Minot Community Fields; new equipment was purchased to assure safety and future use of our facilities. Our membership continued to grow with 125 registered members for baseball, 46 for softball, 137 for soccer, and 74 for basketball. New in 2014, we offered a 4 year old skills program for baseball which was well received by our families. We are also participating in a new spring softball league; our teams were very successful and looking forward to the 2015 season. In addition, we are now hosting soccer games at our Minot Fields on Sunday mornings. We have added Oxford teams to our basketball league schedule for both boys and girls 3rd-6th grade teams.

2015 brings new board members with fresh ideas, and a commitment to growing our programs to fit the needs of our young athletes.

(Continued next page)

Elected board members of 2015:

President: Kelly Gwarjanski

Vice President: Tom Kelly

Treasurer: Jessica Rodrigue

Secretary: Melissa Hatfield

Baseball Director: Alex Godomsky

Assistant Baseball Director: TJ Bean

Director of Softball: Tracy Gagne

Director of Basketball: Eric Saylor

Assistant Basketball Director: Terry Spaulding

Snack Shack Director: Jamie Levesque

Director of Soccer: Jessica Langvin

Field Maintenance Director: Mike Rioux

Website: www.mhathletics.com Mailing address: PO Box 33 Minot, Me 04258

The website is used to communicate our needs, upcoming events, posting monthly meeting dates, and for program registration. Our website is home of the calendar of events that take place at The Minot Community Fields and Minot Memorial Fields. These fields are some of the finest in the area. If you are interested in scheduling a game, a family gathering, or event please call Carey Woods at 345-0994.

In addition to our website, we also have a Facebook page. Like us at Minot Hebron Athletic Association to receive notifications on upcoming events and registration information.

We would like to thank all those who have donated their time and monies to help make MHAA what it is today, and welcome those who will be contributing in the future.

Sincerely,

Kelly Gwarjanski, President of MHAA

Minot Recreation Committee

It has been a few years since the Minot Town Recreation has had any open projects. While changes occurred with the development of the RSU, we had been idle with any new work. Since our last project, done in 2012, there have been some shifts in field usage across the 3 town area. MHAA has come to us with some background and a new request.

MHAA has some terrific enrollment in all programs. MHAA numbers for 2014 were:

Baseball – 125 participants

Softball – 46 participants

Soccer – 137 participants

A new group, the Knights soccer club (travel soccer group) also used Minot's fields and had 48 members, this group competes with the use of the soccer field.

Over the last 2 years there has also been a shift within the 3 towns overall soccer program. For any of you that recall, all youth soccer was held on Sunday's at the Poland High School Fields. As that program grew the wear and tear on the fields has grown as well. The program has split up, by age group, all games to be played across the 3 towns. That is great for the Minot fields as the soccer field is in a constant state of motion. It has been really great to hear that on weekends in the fall our park is filled to capacity!

To that end, an additional space to play soccer is needed. As we coordinate with the Mechanic Falls and Poland teams for games, it is apparent there is a shortage in the Tri-town area. Minot has the opportunity to grow and MHAA is looking to create an additional multi use field, primarily for soccer.

We would like to make this field slightly larger than the field we currently have so it can be utilized for multi-purpose, suitable for field hockey and lacrosse as well. This allows for flexibility as things continue to change and evolve. Currently, we have the space to do this in the park, the site is roughly level and much of the funds in this first year would be to bring in loam and remove some bedrock. There is also a need for more parking. We have stockpiled gravel on site that can be used for that.

Our request of \$15,000 will be combined with our carryover funds as well as any impact fee money accrued over the years. We cannot complete the whole area but would like to start moving forward with the fine grading and loaming of the future field. The field would be roughly 200x300. We would focus on getting half of that fine graded with 6 to 8 inches of loam and seeded down. Work would be put out to bid to Minot contractors and finances would be overseen by Selectmen. We anticipate the whole project to cost \$40,000-\$50,000 but as in the past, we will do our best to keep our expenses as low as possible. MHAA has also committed to additional fund raisers to keep the tax payers contributions down.

We also have a very special announcement! A very generous and anonymous resident has offered a sizable donation of \$5000 toward the field construction if the Townspeople approve our warrant request of \$15,000. This is truly a wonderful offer. Please keep this in mind as you vote today at town meeting. As always, MHAA, the Conservation Committee, and the Recreation Committee value your support over the years and are always looking for new volunteers to join.

Lisa Cesaro, Chair

REPORT
of the
MINOT MOONSHINER'S SNOWMOBILE CLUB
2014

On behalf of the Minot Moonshiner's, I would like to thank the landowners for allowing everyone to snowmobile on their land.

Our club works very hard to keep the trails in good riding condition. We start in the fall by clearing debris, cutting brush and often cutting new trails due to new home construction. This fall we built a new Club House on the Rail Road Bed. Stop by to warm up by the fire, play a game of cards, etc. We also had to reroute a few trails so please look for new signs! The groomers have all been tuned up and the drags have had any needed repairs completed. The Club puts forth a noble effort in keeping Minot's trails in good shape. So, please ride the trails and enjoy, but be respectful of the landowner's property and the hard work needed to keep the trails in good shape.

The club doesn't spend all of our time maintaining trails. This year we've scheduled dinner rides and club rides on a regular basis in order to improve participation in club events. As always, we finish up the year in April with a landowner appreciation dinner.

If you own a snowmobile and are not a member of our snowmobile club, please consider joining this year. It is the hard work of a few dedicated individuals that make it possible for you to have nice trails to ride on and they could really use your support! Even if you don't have the time to volunteer for trail work, part of your membership fee goes toward the gas and maintenance for the groomers and every little bit helps. Make it one of your new year's resolutions to join the Minot Moonshiners! We welcome any and all new members. If you would like to join us, we meet the 1st Tuesday of each month from September through April at our Club House on the rail road bed. If you have any suggestions, complaints or questions, please come to a meeting, or call President Terry Goguen or Trail Master Dave Castonguay.

Respectfully,

Julie Rioux
Club Secretary

Minot Historical Society report

2015

The Minot Historical Society has been very busy this past year! In March, we purchased a historical building to house our meetings, speakers, archives, historical trinkets, and treasures. The house was built (circa 1830) for reverend Elijah Jones and his family. Rev. Jones was the preacher for the church in West Minot for 46 years (between the years of 1819-1869). The house is located on the land next to where William Ladd's house was located, on Center Minot Hill Road across the street from the Center Minot Hill Cemetery and Church. We have been rehabbing the house with help from MHS members, volunteers, and local businesses. We are always looking for volunteers to help with the house, please contact the Society if you would like to join us. Our email address is: MinotHistoricalSociety@gmail.com

The Society has been busy hosting events this year, from our first silent auction, to our massive yard sale last July, and of course, our famous food sales at prominent town events. We have also learned a great deal from our monthly lectures. We've learned about wind turbines from Greg Latourneau, Maine Woodworking from Gary Stugard, and the History of William Ladd from the Minot Junior History Club. We had a blast working with the Minot Fire Department, the Community Club, and the Minot-Hebron Athletic Association during the Minot Community Day Event.

We hope you will join us at future events. For more information on our lecture, events, picture, and historical information, please visit our web page:

www.MinotMaineHistoricalSociety.wordpress.com

Hester Gilpatrick, President

Minot Historical Society Programs for 2015

Jan. 13th- Planning for year- Refreshments: Hester Gilpatric

Feb.- No meeting

March 10th- "Shiloh: Frank W. Sandford and The Kingdom"-Bill Hiss, Refreshments-Donna Berry & Janice Verrill

April 14th- TBA Refreshments: Elizabeth Creighton & Mary Buker

May 12th- Growing Up In A Small Town, Mechanic Falls-Robert Chapman-Refreshments- Jeanne Letourneau & Kaye Strugard

June 9th- Junior History Club Presentation- Donna Berry, Refreshments-Julle Goodell & Mothers

July 14th Picnic at Historical Home 5:30 PM- Bring something to share, Eda Tripp-History of when & why home was built

August 11th- Vintage Clothing-Dorothy Adams & Norma Salway, Refreshments-Eda Tripp & Nancy Conant

September 8th- Pot luck supper 6 PM at West Minot Grange Hall, "Miss Dr. Lucy" & Malne's Pioneering Female Physicians, by Annette Vance Dorey. (Reminder dues to be paid, officers' nominations for 2016) Refreshments-David Gilpatric & Donald Verrill

October 13th- Archiving Practises-Pat Webber-Dates college- refreshments Nikki Hastings & Whitney King-Buker

November 10th- TBA-Refreshments Fern & Sylvia Bosse

December- NO MEETING

Meetings are held the 2nd Tuesday of each month at the town office at 7 PM unless otherwise noted

EVERYONE WELCOME

RSU #16



TINA MESERVE
SUPERINTENDENT

REGIONAL SCHOOL UNIT #16
MECHANIC FALLS • MINOT • POLAND

KIM BRANDT
ASSISTANT SUPERINTENDENT

JANUARY 2015

Dear Citizens of Minot,

Every day is a new opportunity to be grateful for what we have and work toward an even brighter future for our students. RSU #16 has much to be grateful for this year. With the support of our communities, we added several new positions, including a Dean of Students at Bruce Whittier Middle School (BWMS) that now allows our formally shared Assistant Principal to focus all of her time at Poland Community School. We are pleased to report that current student discipline data shows positive trends due to the additional support. We added funding for a district-wide Gifted and Talented position to help our gifted students achieve their full potential. We are still working hard to fill that position. We have improved the safety of our schools with roof repairs and by updating old doors and windows. Improving safety is an ongoing focus and will be paramount as our Facilities Review Committee begins the task of addressing the overcrowding at BWMS.

RSU #16 came together in consolidation five years ago. We were highlighted in the Portland Press Herald on Sept. 29, 2014 for the success of our consolidation. Although we still have areas for growth, we have witnessed many benefits during the last five years. Our students have more equitable services and are showing improvements academically. Although the cost for services and products continues to rise, our budget remains close to 2 million below pre-consolidation levels. Every year we move closer to our goal of being a fully unified district. This year, we reached a major milestone by negotiating a unified salary scale for all teachers PreK-12. We are also enjoying stronger relationships with Town Leaders. RSU #16 School Board members have been attending more Town Meetings. Assistant Superintendent, Kim Brandt and I have regularly scheduled meetings with Town Managers Arlan Saunders (Minot), John Hawley (Mechanic Falls) and Bradley Plante (Poland). We appreciate this time to celebrate good news, share information and offer support when challenges arise at the district and town level.

A recent Board survey showed that our communities do not feel well informed about the work we are accomplishing during our Early Release Wednesdays. Our goal is to improve communication on this important work. This year our focus is on improving the literacy skills of our students. Teachers are implementing Writing Workshop PreK-6. Writing Workshop includes teaching critical writing skills, writing every day and new routines for conferring with students on their writing. Teachers at BWMS have been aligning their writing to the Common Core State Standards and creating common assessments. PRHS teachers are working to meet the new State requirements for Proficiency-Based Diplomas. We thank our communities for the time to achieve our goals and work toward the promises set forth in the Strategic Plan.

We are just beginning the 2015-16 Budget process. Our Budget Committee includes members of the RSU #16 School Board, Central Office Administration and Town Leaders. Once again, we will be counting on your feedback as we develop a budget that allows us to meet the goals of our 5-Year Strategic Plan while being fiscally responsible to our community members. As always, our FY '15-16 budget will be developed in a transparent and collaborative manner. Our Budget Committee meetings are open to the public and videotaped. Our website (www.rsu16.org) will host all of our budget information.

As Henry Ford said, "Coming together is a beginning; keeping together is progress; working together is success."

Thank you for your support.

Sincerely,

Tina Meserve

MINOT CONSOLIDATED SCHOOL

Dear Citizens of Minot,

Thank you for all your support to the schools in RSU 16. Your support to Minot Consolidated School continues to help us provide the children of Minot with a rigorous and quality educational experience. Our enrollment continues to hold steady at 242 students pre-k to 6th grade. The staff and administration of RSU #16 are committed to academic excellence and personal growth of all our children. Staff, volunteers, and a supportive community go a long way in making these goals and objectives successful for our students.

Please read the information below that connects the RSU16 Strategic Plan developed by the School Board to what is happening at Minot Consolidated School.

1.) Student Learning: Create Equitable Opportunities for Students to Succeed

This year teachers have continued to look closely at all types of academic formative assessment data including NECAP, NWEA scores, Fountas and Pinell Reading Assessments, Everyday Math Unit Tests and daily student work. All of this information is invaluable as it tells us which skills we need to reteach using different methods for those students who are not meeting standards. Students grades 2-6 will also be taking Smarter Balanced Test this spring. This is an online normed assessment in reading and math. Writing is also assessed in 5th grade.

We have also worked very hard as a staff to develop school wide consistent behavioral expectations in all common school areas. These areas include places like the hallways, cafeteria, playground and bathrooms. Our three big School Wide Expectations are for all students to be safe, responsible and respectful. The goal is that all students will know what is expected in each area, will practice the expectations with their teacher and classmates and be acknowledged for acceptable behavior. If students need additional, more intensive support, it will be available to them – with the goal being success. This process is referred to as Positive Behavior Interventions and Supports or PBIS.

Our RSU 16 summer school this year saw growth for students who attended the four-week program, which was held at Poland Community School.

2.) Teaching Staff: Ensure All Students Experience High Quality Staff and Instruction

Quality instruction in the Language Arts areas of Reading and Writing has received a tremendous amount of emphasis this year. Professional Development days have focused on writing using the Writing Workshop model. Teachers develop and conduct “mini-lessons” that focus on targeted writing skills, conference with students one on one or in small groups on skills and students are given choice in what they write and in which genre. This has increased students’ desire to write and stamina to sustain writing over multiple pages.

Math instruction is included in the daily schedule as well. Art, music/band, library and physical education are provided once a week to all students K-6.

The teacher evaluation system has also been revised and is being piloted this year district wide.

School Breakfasts and lunches are available to all students on a free, reduced or full price basis. 40% of our students are currently eligible free or reduced meals; this is a slight increase from last year.

3.) Community: Build Community Collaboration and Communication

We are very lucky to have an active Community Club at MCS. The Community Club continues to serve as a liaison between the parent community and staff at MCS. The Community Club supports events like The Ecology School In House programs for grades k-3 as well as Field Trips to their facility at Ferry Beach in Scarborough for grades 4-6. They

also support Trunk or Treat, our Field day at the end of the year, Literacy Night Dinner, Veteran's Celebration Lunch, Giving Fair, Minot Tree Lighting, Monthly Gift Cards For 2 Students At Assemblies, Teachers' Wish Lists, Monthly Staff Appreciation, Kick Off Writers Workshop Pencils, Minot Community Days

A monthly newsletter is sent to parents from the Principal highlighting special events at school and curriculum information. Teachers also send classroom newsletters home. Open House, Monthly Assemblies, Student Led Conferences and Bring a Veteran to Lunch are additional events that helped with connections to the community.

MCS continues to be a gathering place for the community all year long. The building is used for Adult Basketball, Girl Scout Meetings, and the Junior Historical Society Meetings.

The Optimist Club continues to be another supporter of the children at MCS. They sponsored a bike rodeo in the fall and recognized the accomplishments of one 6th grader a year at each school in the district. This year, Michala Magofna was recognized for her accomplishment in the areas of writing, friendship and an all around responsible and respectful young lady.

The West Minot Grange continues to provide dictionaries to all our third graders.

4.) Operations: Maintain and Improve Operations and Facilities

Early in the school year a moisture barrier was installed in the crawl space under the 1956 wing. Exterior doors were replaced for security reasons. The septic system was emptied late fall, and carbon monoxide detectors were updated in all classrooms with monitor heaters.

I want to thank the parents and community members who continue to support the school by volunteering and support student learning at Minot.

I welcome and encourage your involvement, questions, and feedback. Please do not hesitate to call me at 346-6471. Minot Consolidated School is your school. It is important to me that we continue to work together and be responsive to the needs of our students. We are working hard to make Minot the best school it can be!

Sincerely,
Kim Spencer
Principal



Poland Regional High School

1457 Main Street, Poland, Maine 04274

ph: 207.998.5400 Fax: 207.998.5060

Cari Medd
Principal
cmedd@rsu16.org

Patrick Flynn
Assistant Principal
pflynn@rsu16.org

Don King
Dir. of Co-Curricular Activities
dking@rsu16.org

January 4, 2015

Dear Minot Residents;

Last November, PRHS hosted a team of 15 educators from all over New England as part of our accreditation process. PRHS received its initial accreditation back in 2002, just three years after we opened our doors. The accreditation process is managed by the New England Association of Schools and Colleges (<https://cpss.neasc.org/about-us>). The purpose of accreditation is about "(1) establishing and maintaining high standards of educational excellence and (2) utilizing evaluation processes which focus on self-improvement through effective peer review. Schools which voluntarily demonstrate through the Association's evaluation processes that they meet established standards are accredited and thus become members in the Association."

The PRHS community underwent an exhaustive two year self-study, gathering information from students, staff, parents, and community members to evaluate our school and determine our strengths and areas that are in need of improvement. As a result of this self-study and visit, we received a comprehensive report detailing commendations and recommendations for us to review. This report is available on the school website at <http://www.rsu16.org/PRHS/PRHS.html>. Just click the green box labeled "NEASC Accreditation Report" right on our home page. We are pleased with the report and are proud to share it with you.

The three towns of RSU 16 have much to be proud of at PRHS. Your students are achieving great things every day and setting big goals for themselves for their lives after high school. Thank you for supporting them and providing such supportive communities.

Sincerely,

Cari Medd
Principal

Tina Metcove
Superintendent
tmetcove@rsu16.org
207.998.3727

WHITTIER MIDDLE SCHOOL

SHAWN VINCENT - PRINCIPAL



JESSICA MADSEN - DEAN OF STUDENTS

January 1, 2015

Greetings from Whittier Middle School!

We are Whittier! Our school theme this year is *Choose to Lead*. Middle school is a crucial time for students to make decisions about what is important to them, what is right and who they wish to be. The students develop a new level of independence when they reach the middle school level. Knowing this, our teachers are committed to teaching and modeling our core values: empathy, integrity, perseverance, loyalty, compassion and responsibility. As a staff, we seek to provide a wealth of opportunities for our students to develop as citizens and leaders in the community.

The 2014-15 edition of Bruce M. Whittier Middle School features 248 students, 18 full-time teachers, and 0 additional full-time staff. Whittier also shares staff with Elm Street School, Minot, PCS and PRHS.

Students at Whittier take full-year courses in English language arts, math, science, social studies, and physical education. They also take art, technology education and wellness courses for one trimester per year. Each season brings a new offering of sports for the students. Over eighty students participated in the fall season and played field hockey, soccer, or ran cross-country. Whittier's field hockey and cross-country teams were the largest in school history. In addition, students at Whittier have the opportunity to participate in a number of clubs and activities such as student council, drama, yearbook, technology team, guitar club and math team.

At Whittier, we work to improve the quality of education we provide each year. Our staff has designated six areas of focus for growth this year and committees of teachers are championing our school theme by taking on the challenge of leading the work.

Curriculum: *The committee's goal is to make Whittier learning standards transparent, comprehensive, uniform, current, rigorous and functional. The current work is focused on taking the Common Core State Standards and rewriting them into "I can" statements. Making the goals clear and family-friendly are important parts of helping students own their learning.*

Response to Intervention: *Response to Intervention (RTI) is a multi-tier approach to the identification and support of students with learning and behavior needs. This committee is building and establishing Whittier's system.*

Roundtable: *Roundtable is Whittier's advisory program. This committee oversees the curriculum and Roundtable schedule. Roundtable is essential to our success at Whittier; it is our opportunity to grow together as a learning community.*

Technology: *The purpose of this committee is to work with students and staff to better provide technology support at Whittier. Whittier is a 1-to-1 school; each student is able to use an iPad provided by the state. This team is working to build true integration of technology in classroom instruction.*

Wellness: *Whittier Middle has recently become a Let's Go! 5-2-1-0 school. Active students are happy and successful students. Two hundred and eighty-six people recently participated in our 5K community event on November 9th in Minot. This committee is dedicated to keeping our students moving.*

Writing: *Writing is an area of need for RSU 16 students. This committee created a writing prompt to learn more about the specific needs of our students and to develop a plan to support student growth.*

Whittier Middle School is dedicated to providing students with high quality learning experiences necessary for them to become healthy, positive, educated citizens. We are excited about the teaching and learning taking place in our school each day.

Shawn J. Vincent
Principal



RSU 16
ADULT EDUCATION
Mechanic Falls ~ Minot ~ Poland

Making a Difference Since 1984

December 2014

Dear Citizens,

This year we celebrated the accomplishments of nineteen new Adult Education graduates at our cap and gown graduation ceremony on Friday, May 30, 2014. More than 150 friends and family gathered in the Elm Street School gymnasium to recognize the achievements of these students, and to watch as Superintendent Tina Meserve presented them with diplomas. Our inspirational message was delivered by Walter Riddon, retired teacher and former Director of Career Pathways for Central Maine Community College.

We transitioned to new testing materials and protocols this year after Maine replaced the GED® with the HISET® exam, or *High School Equivalency Test*, in January of 2014. We have also begun to focus on new Adult Education College and Career Readiness Standards set forth by the State. It is expected that these adult-appropriate Common Core Standards will be fully implemented in Adult Education programs state-wide over the next two years, as we continue to prepare and equip our students for future pathways. In addition to the High School Diploma and HISET classes offered by core staff in literacy, math and other academic areas, computer classes and a wide variety of community enrichment classes, serving nearly 400 people, were also held.

I encourage you to take a look at the classes in our Fall and Winter/Spring course catalogs when receiving them in the mail. You can also keep in touch with events and developments in our program by finding us on FaceBook, Twitter, or by visiting our website at <http://mechanicfalls.maineadulted.org/>. Furthermore, if we can be of any assistance to you, please email me at rose@rsu16.org, call 345-3217, or stop by our Learning Center at Elm Street School in Mechanic Falls. Your ideas, support and involvement are always welcome and very much appreciated!

Respectfully,

Jenny H. Rose
Director

(207) 345-3217 • fax 346-6223 • PO Box 129, Mechanic Falls, ME 04256 • 129 Elm St
rsu16adulted@rsu16.org • <http://mechanicfalls.maineadulted.org/>

PEOPLE HELPING PEOPLE

MINOT RESIDENTS CONTRIBUTE TO THEIR NEIGHBORS - 2014

2014 CONTINUES TO BE A DIFFICULT YEAR FOR MANY MINOT FAMILIES. WE HAVE BEEN ABLE TO HELP 19 FAMILIES FOR THANKSGIVING AND 20 FAMILIES FOR CHRISTMAS. THERE ARE MANY TO THANK FOR ALL THE DONATIONS WE RECEIVED THIS YEAR. SOME DONATED FOOD, GIFTS, MONEY (FOR CLOTHING AND BOOTS), ALSO COMPLETE DINNERS. IT WAS APPRECIATED BY THE FAMILIES THAT RECEIVED THE HELP. SOME FOLKS ARE DONATING ON A REGULAR BASIS TO OUR SPECIAL DONATION FUND FOR HEATING FUEL, ELECTRICITY, FOOD AND OTHER SPECIAL NEEDS DURING THE WINTER. THIS YEARS DONATIONS HAVE BEEN GENEROUS.

MANY THANKS TO THE FOLLOWING WHO HAVE CONTRIBUTED SO MUCH:

1. STEVEN & DIANE JORDAN
2. EUGENE & MARLENE KEENE
3. RENE & BERNICE FRASER
4. DEAN & SHARON CAMPBELL
5. DAN & CANDY GILPATRIC
6. STEPHEN & BRENDA FRENCH
7. DANIEL & JUDY CALLAHAN
8. CHESTER & CLAUDETTE JACKSON
9. GEORGE & CAROL DOWNING
10. DAVE & MARILYN CHURCHILL
11. ERNIE HUNT
12. EDWIN & MARJORIE CREASER
13. WEST MINOT UNION CHURCH
14. MINOT CORNER METHODIST CHURCH
15. SUSANNA WESLEY CIRCLE
16. MINOT CENTER GRANGE
17. WEST MINOT GRANGE
18. CONRAD & CAROL ROBINSON
19. RODNEY & BEVERLY PIPER
20. DLACKIE'S FARM
21. COUNTRY KITCHEN BAKERIES
22. MATTHEW & SUSAN CALLAHAN
23. MINOT JUNIOR HISTORICAL SOCIETY
24. STUDENTS & TEACHER'S MINOT CONSOLIDATED SCHOOL
25. WALTER EASTMAN
26. CATHLEEN McANNENY & CHARLES ARCHINAL
27. MINOT HEBRON ATHLETIC ASSO.
28. MECHANIC FALLS-POLAND LIONS CLB
29. GIRL SCOUT TROOP #293
30. EDWIN & MARJORIE CREASER
31. WINSLOW & BARBARA DURGIN
32. CONNIE BENWITZ

THANK YOU ALSO TO THE FOLKS WHO DROPPED OFF ITEMS AND DID NOT LEAVE A NAME!!!

"IF EVERYONE FEELS RESPONSIBLE FOR THE NEEDS AND SAFETY OF ONE OTHER PERSON, WE COULD MAKE THE WORLD A BETTER PLACE FOR ALL" I

THANK YOU ALL!!!!

EDA TRIPP, GENERAL ASSISTANCE DIRECTOR

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission — at no cost to taxpayers — on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

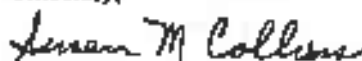
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Minot. If ever I can be of assistance to you, please contact my Lewiston Constituent Services Center at (207) 784-6969, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

550 DOWNS ROAD
202 | 224-5344
Website: <http://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Minor
329 Woodman Hill Rd,
Minor, ME 04258

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

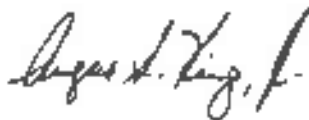
My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA
4 Central Drive, Suite 11
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
180 Academy Street, Suite 4
Presque Isle, ME 04769
(207) 764-5124

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

Website and toll-free: 1-800-432-1599
Printed on Recycled Paper

**Annual Report to the Town of Minot
A Message from Senator Eric Brakey**

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate. I greatly appreciate the trust you placed in me and will work tirelessly for the betterment of you, your neighbors and our community, as well as for the great state of Maine.

My fellow legislators and I have a great deal to accomplish when the 127th Legislature reconvenes in January. The most important item 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.

We must also renew our focus on addressing our outrageous energy costs. The spiraling costs of electricity harms families and businesses; both existing and those considering a move to Maine. Energy is my family business and my area of expertise. This will be my priority, both for relief and for business growth. Finally, my commitment to our aging population remains unwavering. I am confident we will continue to move Maine in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old. We must also maintain our commitment to quality education to prepare the next generation of entrepreneurs and skilled workforce.

Another essential component of a robust economy is an efficient use of state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste and abuse in Maine's welfare system. In short, we must reform welfare.

You have my humble and sincere thanks for allowing me to represent you in Augusta. I stand ready to work with you over the next two years, so please feel free to contact me at 207-287-1505 and sen.eric.brakey@gmail.com if you would like assistance in navigating our state's bureaucracy. I will be gratified to help you.

Best,



Eric Brakey
State Senator



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

Rep. David Sawicki

707 Lake Street Drive,
Auburn, ME 04210
207-287-1440

David.Sawicki@legislature.maine.gov

January 2015

Dear Friends and Neighbors of Minot,

Thank you for giving me the opportunity to serve you, the people of Minot, in the 127th Maine House of Representatives. Being selected to represent you is an honor and privilege that I take very seriously. While State Government is new to me, the challenges that we face as a community and as a State are not.

For the next two years I will be serving on the Joint Standing Committee on Marine Resources. This committee is tasked with overseeing the Department of Marine Resources and the commercial marine fisheries management of our state. This committee will allow me to work to make Maine more competitive in attracting new businesses while supporting the industries and entrepreneurs that have had such success in our State.

As a Representative, I am your mouthpiece for change and action in Augusta. It is my hope that I can be a resource to each town, business, school and individual in our district in assisting you with state matters. Please call me anytime at 287-1440, or email at David.Sawicki@legislature.maine.gov to keep me updated on any concerns you might have. If you would like to be added to my weekly email update list, you can do so by emailing me directly with your request.

Again, thank you for selecting me as your State Representative of District 64. Please do not hesitate to contact me with your questions and concerns.

Warmest Regards,

A handwritten signature in cursive script that reads "David".

State Representative David Sawicki



STATE OF MAINE
HOUSE OF REPRESENTATIVES
CLERK'S OFFICE
2 State House Station
Augusta, Maine 04333-0002

Robert B. Hunt
Clerk of the House

TO: Municipal Officers - Minot
Editor, Annual Report

FROM: Robert B. Hunt *RA*
Clerk of the House

DATE: January, 2015

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

Representative to the Legislature
(Term expires December 7, 2016)

Representing: District 64

Representative: David P. Sawicki

Address: 707 Lake Shore Drive
Auburn, ME 04210

Home Telephone: (207) 793-6312
E-Mail: David.Sawicki@legislature.maine.gov

House website: <http://www.maine.gov/legis/house/hseblas/sawidp.htm>

Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002

State House Telephone: (207) 287-1400 (Voice)
State House Message Phone: 1-800-423-2900
State House TTY Line: (207) 287-4469

To Arlan A. Saunders, a Constable in the Town of Minot in the County of Androscoggin.

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Minot, qualified by law to vote in town affairs, to meet at the Minot Town Office in said Town on Friday, March 6 at three forty five o'clock in the afternoon, then and there to act upon Article 1 and by secret ballot on Article 2 as set below, the polling hours therefore to be from four o'clock in the afternoon until eight o'clock in the evening.

And to notify and warn said inhabitants to meet at the Minot Consolidated School, in said Town on Saturday, March 7, 2016 at nine o'clock in the morning, then and there to act on Article 4 through the completion of the Warrant as legally posted, to wit:

1. To choose a Moderator to preside at said meeting and give him/her power to appoint tellers.
2. To elect two (2) Selectmen for a term of three years and to elect two (2) members of the SuperIntending School Committee for a term of three years
3. To hear and act on the report of the Town Officers.
4. To elect one Assessor for a three-year term.
5. To see what action the Town will take in regard to fixing the salaries of Selectmen, Assessors, and Overseer of the Poor. Recommendations are as follows:

	<u>Amount Requested</u>	<u>Budget Committee recommend</u>
Selectmen	\$ 1,500 each	\$ 1,500 each
Chairman of Selectmen	\$ 1,500	\$ 1,500
Chairman of Assessors	\$ 6,500	\$ 6,500
Other two Assessors	\$ 100 each	\$ 100 each
Chairman of Overseer of Poor	\$ 500	\$ 500

6. To see if the Town will vote to exceed the property tax levy limit of \$653,207.37 established for the Town of Minot by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit.

7. To authorize the Selectmen to appoint and set salaries for any necessary Town Officials that are not elected (Budget Committee so recommends); and to see what sum the Town will vote to raise and appropriate for **Town Salaries and Benefits**. (\$274,617.00 in 2014, expended \$276,232.36)

Selectmen Recommend	\$286,529.80	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$286,529.80	vote: 8 yes	0 no	

8. To see what sum the Town will vote to raise and appropriate for **Town Office Maintenance and Supplies** (\$30,603.00 plus \$548.87= \$31,151.87 in 2014, expended \$30,756.84)

Selectmen Recommend	\$33,000.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$33,000.00	vote: 8 yes	0 no	

9. To see what sum the Town will vote to raise and appropriate for **Miscellaneous Account Expenses** for the ensuing year. (\$14,000.00 plus \$482.32= \$14,482.32 in 2014, expended \$14,870.08)

Selectmen Recommend	\$14,350.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$14,350.00	vote: 6 yes	0 no	

10. To see what sum the Town will vote to raise and appropriate for **Paving and Patching Roads** for the ensuing year (\$275,000.00 in 2014, expended \$274,915.17)

Selectmen Recommend	Appropriate \$295,000.00 ,raise \$232,838.00 and use \$62,364.00 from LRAP	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	the "same"	vote: 6 yes	0 no	

11. To see what sum the Town will vote to raise and appropriate for **Operating Costs of the Town Garage**. (\$10,000.00 plus \$1,116.00 = \$11,116.00 in 2014, expended \$10,863.89)

Selectmen Recommend	\$ 9,700.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$ 9,700.00	vote: 6 yes	0 no	

12. To see what sum the Town will vote to raise and appropriate for **Winter Roads** for the ensuing year (\$172,000.00 in 2014, expended \$239,669.81)

Selectmen Recommend	\$184,550.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$184,500.00	vote: 8 yes	0 no	

13. To see what sum the Town will vote to raise and appropriate for the **Maintenance of Common Roads, Culverts, Bridges and Bushes** for the ensuing year. (\$166,500.00 plus \$1,482.50 = \$167,982.5 in 2014, expended \$167,978.57)

Selectmen Recommend	\$227,000.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$227,000.00	vote: 6 yes	0 no	

14. To see what sum the Town will vote to raise and appropriate for **Repair of Town-owned Highway Equipment and Fuel** for the ensuing year. (\$58,000.00 plus \$20,585.21 = \$78,585.21 in 2014, expended \$78,509.61)

Selectmen Recommend	\$68,600.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$68,600.00	vote: 6 yes	0 no	

15. To see if the Town of Minot wishes to build a **64'X44'** addition to the **Minot Central Fire Station**, not to exceed \$536,640.00 to be financed over 10 year (statement of municipal indebtedness is attached to warrant and posted at polling places).

Selectmen Recommend	\$536,640.00	Vote: 0 yes	3 no	2 abstain
Budget Com. Recommend	\$00.00	Vote: 6 yes	0 no	

16. To see what sum of money the Town will vote to raise and appropriate to **Construct Additions and do Renovations to the Central Fire Station (18'X60')** and the **Orchard Fire Station (20X40')**. The Request is for \$180,000.00 to be financed over 4 (four) years.

Selectmen Recommend	"No recommendation"			
Budget Com. Recommend	\$90,000.00	Vote: 6 yes	0 no	

17. To see what sum the Town will vote to raise and appropriate for the **Minot Municipal Fire Department including the Rescue Division** for the ensuing year for maintenance, repairs and supplies. (\$92,580.00 plus \$500.00= \$93,090.00 in 2014, expended \$93,347.33)

Selectmen Recommend	\$94,737.00	Vote: 3 yes	0 no	2 abstain
Budget Com. Recommend	\$94,737.00	Vote: 6 yes	0 no	

18. To see what sum the Town will vote to raise and appropriate for **Radio Communications** for the Minot Fire Dept...
{The Request is for \$20,910.00 for equipment, labor, relocate antenna, and lower rental}

Selectmen Recommend	"No Recommendation"
Budget Com. Recommend	\$00.00
	Vote: 6 yes 0 no

19. To see what sum the Town will vote to raise and appropriate for **Town Insurance**. (\$43,354.00 plus \$3,646.00= \$47,000.00 in 2014, expended \$39,734.00)

Selectmen Recommend	\$43,221.66	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$43,221.65	vote: 6 yes	0 no	

20. To see what sum the Town will vote to raise and appropriate for an outside **Assessing firm**. (\$13,200.00 in 2014, expended \$13,200.00)

Selectmen Recommend	\$13,200.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$13,200.00	vote: 6 yes	0 no	

21. To see what sum the Town will vote to raise and appropriate for **Web Hosting Assessing Information** (\$1,750.00 in 2014, expended \$1,750.00)

Selectmen Recommend	\$1,750.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$1,750.00	vote: 6 yes	0 no	

22. To see what sum the Town will vote to raise and appropriate for **updating the Property Tax Maps** (\$1,750.00 in 2014, expended \$1,750.00)

Selectmen Recommend	\$1,750.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$1,750.00	vote: 6 yes	0 no	

23. To see what sum the Town will vote to raise and appropriate for the Annual Audit of the Town books and officer's accounts. (\$8,500.00 in 2014, expended \$7,235.00)

Selectmen Recommend	\$8,500.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$8,500.00	vote: 6 yes	0 no	

24. To see what sum the Town will vote to raise and appropriate for Legal Fees for the ensuing year. (\$7,000.00 in 2014, expended \$1,506.00)

Selectmen Recommend	\$ 6,000.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$ 6,000.00	vote: 6 yes	0 no	

25. To see what sum the Town will vote to raise and appropriate for Debt Service in the 2014 Fiscal Year (\$116,011.74 in 2014, expended \$116,011.74)

Fire Dept. Mini Pumper (final payment 2015)	\$ 38,001.55
2012 Highway Plow Truck (final payment in 2015)	\$ 30,749.14
2015 Highway Plow Truck (final payment in 2018)	\$ 38,789.51

TOTAL	<u>\$107,540.20</u>
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Selectmen Recommend	\$107,540.20	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$107,540.20	vote: 6 yes	0 no	

26. To see what sum the Town will vote to raise and appropriate for Interest for the ensuing year. (\$5,301.61 in 2014, expended \$8,860.94)

(Amount required is \$4,876.16)

Selectmen Recommend to Appropriate	\$4,876.16	(Raise \$1,000.00 and use \$4,776.16 from Interest generated from unpaid taxes and Gen. Fund parent account)
		Vote: 4 yes 0 no 1 abstain

Budget Com. Recommend to Appropriate	\$4,876.16	(Raise \$1,000.00 and use \$4,776 from Interest generated from unpaid taxes and Gen. Fund parent account)
		Vote: 6 yes 0 no

27. To see what sum the Town will vote to raise and appropriate for the County Tax This amount is set by Androscoggin County. (\$187,558.00 in 2014, expended \$187,558.00)

Selectmen Recommend	\$ 187,037.78	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	(amount unknown at meeting, no vote taken)			

28. To see what sum the Town will vote to raise and appropriate for **Solid Waste Disposal**. (\$32,000.00 in 2014, expended \$33,617.35)

Selectmen Recommend	\$36,500.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$38,500.00	vote: 5 yes	0 no	

29. To see what sum the Town will vote to raise and appropriate for use by the **Recycling Committee**. (\$100.00 in 2014, expended \$00.00)

Selectmen Recommend	\$100.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$100.00	vote: 6 yes	0 no	

30. To see what sum the Town will vote to raise and appropriate for **Household Hazardous Waste and Universal Waste** (\$800.00 + \$10.76 = \$810.76 in 2014, expended \$358.50)

Selectmen Recommend	\$600.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$600.00	vote: 8 yes	0 no	

31. To see what sum the Town will vote to raise and appropriate for **Street Lights**. (\$2,500.00 in 2014, expended \$2,639.31)

Selectmen Recommend	\$2,900.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$2,900.00	vote: 6 yes	0 no	

32. To see what sum the Town will vote to raise and appropriate for the **Emergency Management Agency** in the Town of Minot. (\$700.00 in 2014, expended \$538.25)

Selectmen Recommend	\$700.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$700.00	vote: 6 yes	0 no	

33. To see what sum the Town will vote to raise and appropriate for **dues to Malmo Municipal Association**. (\$2,451.00 in 2014, expended \$2,451.00)

Selectmen Recommend	\$2,585.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$2,585.00	vote: 6 yes	0 no	

34. To see what sum the Town will vote to raise and appropriate for dues to **Androscoggin Valley Council of Government**. (\$3,135.29 in 2014, expended \$3,135.29)

Selectmen Recommend	\$3,104.73	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$3,104.73	vote: 6 yes	0 no	

35. To see what sum the Town will vote to raise and appropriate for the support of the **Minot Conservation Committoo**. (\$100.00 in 2014, expended \$0.00)

Selectmen Recommend	\$100.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$100.00	vote: 6 yes	0	

36. To see if the Town will vote to carry forward the unexpended balance of \$4,586.80 for the **Recreation Committee** to continue development and construction of town-owned land with the approval of the Selectman. (Carried forward \$4,586.80 in 2014, expended \$00.00. Request is to carry forward the balance of \$4,586.80)

Selectmen recommend	Carry Balance	vote: 4 yes	0 no	1 abstain
Budget Com. recommends	Carry Balance	vote: 6 yes	0 no	

37. To see what sum the Town will vote to raise and appropriate for the **Recreation Committee for construction of a new field at the Minot Memorial Park**. (Request is for \$15,000.00)

Selectmen Recommend	\$15,000.00	Vote: 3 yes	0 no	2 abstain
Budget Com. Recommend	\$13,000.00	Vote: 5 yes	1 no	

38. To see what sum the Town will vote to raise and appropriate for **Library Services** with the Auburn Public Library. (\$21,000.00 in 2014, expended \$21,000.00)

Selectmen Recommend	\$21,000.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$21,000.00	vote: 6 yes	0 no	

38. To see what sum the Town will vote to raise and appropriate for **textbooks** to be loaned to Minot students attending non-public schools and home schooled students in Minot during the ensuing school year in accordance with Title 30-A, M.R.S.A. Chapter 223 Section 5724 (6). (\$2,000.00 in 2014, expended \$2,000.00)

Selectmen Recommend	\$2,000.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$2,000.00	vote: 6 yes	0 no	

40. To see what sum the Town will vote to raise and appropriate for Animal Control. (\$1,700.00 in 2014, expended \$868.58)

Selectmen Recommend \$1,700.00 vote: 4 yes 0 no 1 abstain
Budget Com. Recommend \$1,700.00 vote: 6 yes 0 no

41. To see what sum the Town will vote to raise and appropriate for payment of the Animal Control Contract with the Androscoggin Humane Society (annual fee) for the ensuing year. (\$3,597.66 in 2014, expended \$3,597.66)

Selectmen Recommend \$3,597.66 vote: 4 yes 0 no 1 abstain
Budget Com. Recommend \$3,597.66 vote: 6 yes 0 no

42. To see what sum the Town will vote to raise and appropriate for General Assistance (Health and Welfare). (Raised \$2,000.00+ \$717.75= \$2,717.75 in 2014, expended \$2,076.90)

Selectmen Recommend \$2,000.00 vote: 4 yes 0 no 1 abstain
Budget Com. Recommend \$2,000.00 vote: 6 yes 0 no

43. To see what action the Town wishes to take in regard to the snowmobile registration refund received annually from the Maine Department of Inland Fisheries and Wildlife. (Minot Moonshiners request the money be donated to their club for trail maintenance - \$1,568.94. (\$1,568.94 in 2014, expended \$1,568.94)

Selectmen recommend \$1,535.84 (to be donated to the Minot Moonshiners for trail maintenance) vote: 4 yes 0 no 1 abstain
Budget Committee recommends \$1,535.84 (to be donated to the Minot Moonshiners for trail maintenance) vote: 6 yes 0 no

44. To see what sum the Town will vote to raise and appropriate for the printing of the Annual Town Report. (\$1,345.00 in 2014, expended \$1,345.00)

Selectmen Recommend \$1,345.00 vote: 4 yes 0 no 1 abstain
Budget Com. Recommend \$1,345.00 vote: 6 yes 0 no

45. To see what sum the Town will vote to raise and appropriate to be donated to Charitable Organizations. (\$0.00 raised in 2014)

Seniors Plus	\$	1,904.00
Tri-County Mental Health	\$	2,607.00
The Children's Center	\$	1,124.00
Androscoggin County Head Start	\$	100.00
Western Maine Transportation	\$	1,200.00
Safe Voices	\$	500.00
American Red Cross	\$	1,000.00
The Progress Center	\$	1,500.00
Community Concepts	\$	1,000.00
United Way	\$	750.00
Western Me. Veterans	\$	175.00
Com. Health & Counseling	\$	150.00
Life Flight	\$	(any amount)
Total	\$	12,010.00

Selectmen Recommend	\$00.00	vote: 4 yes	0 no	1 abstain
Budget Com. Recommend	\$00.00	vote: 6 yes	0 no	

46. Shall the Town vote to accept the categories of funds listed here as provided by the Maine State Legislature (Categories): Municipal Revenue Sharing, Local Roads Assistance, State Aid to Education, Public Library Aid Per Capita, Civil Emergency Funds, Snowmobile Registration Money, Tree Growth Reimbursement, General Assistance Reimbursement, Veteran's Exemption Reimbursement, State and Federal Grants or other funds, and permission to expend same. (Selectmen so recommend).
47. To see what action the Town wishes to take in regard to a cut-off date of the 2015 property taxes and to set the interest rate. (Selectmen and Budget Committee recommends January 15, 2016 with interest charged thereafter at the State maximum rate of 7.0%)
48. To see if the Town will vote to give the Selectmen the authority to use whatever sum they deem advisable from surplus to lower the 2015 tax rate. (Selectmen so recommend).
49. To see if the Town will give the Selectmen the authority to estimate the Excise Tax Revenue and use the same to lower the 2016 tax rate.


50. To see if the Town will vote to authorize the Selectmen to spend a reasonable amount in each category of the 2016 annual budget during the period February 1, 2016 to the 2016 Annual Town Meeting.
51. To see what action the Town wishes to take in regard to authorizing the Tax Collector to collect interest and costs before applying funds to the principal of the oldest outstanding tax assessment. (Selectmen so recommend).
52. To see if the Town will vote to authorize the Selectmen to overdraft accounts with uncontrollable expenditures when necessary.
53. To see if the Town will vote to authorize the Town Treasurer, with approval of the Selectmen, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and execute quitclaim deeds for such property.
54. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying obligations of the Town, such loan or loans to be paid during the ensuing year out of money raised during the ensuing year by taxes.
55. To see if the Town will vote to authorize the Selectmen and Town Treasurer to sell and assign unmatured tax liens for not less than the unpaid interest and costs.

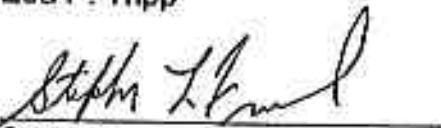
To transact any business that may legally come before this meeting


The Registrar will be in session at the Minot Town Office, Minot at three o'clock in the afternoon on Friday, March 6, 2016 and at the Minot Consolidated School, Minot at eight o'clock in the morning on Saturday, March 7, 2016 of said meeting day for the purpose of correcting the list of voters.


Dean C. Campbell, Chairman

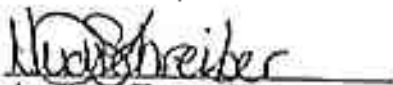

Daniel W. Gilpatric Vice Chairman


Eda P. Tripp


Stephen L. French


Daniel J. Callahan, Jr.

A true copy of the Warrant

Attest: 
Heidi Schreiber, Town Clerk
Town of Minot

CONSTABLE'S RETURN

County of Androscoggin, ss

By virtue of the within warrant to me directed, I have warned and notified the inhabitants of the Town of Minot to assemble at the time and place and for the purpose therein named, by having posted attested copies of the Warrant at the Minot Town Office, Minot Post Office and the Minot Consolidated School, the same being public and conspicuous places within the said Town of Minot the 24th day of February in the year of our Lord two thousand and fifteen, the same being at least seven days before the appointed time for said meeting.

Dated at Minot this 24th day of February, two thousand and fifteen.

Attest: 
Arlan A. Saunders/Constable

