

Photo Credit: Paul Cyr



City of Caribou

Annual Report 2015





Mayor's Message

Caribou and their businesses received many awards during 2015. Caribou was named the most affordable place to live in Maine by the financial technology company SmartAsset. The S.W. Collins Company was named by Home Channel News, the building products and home improvement magazine, as the Independent Pro Dealer of the Year. Caribou Rehab and Nursing Center was recognized as a recipient of the Bronze Commitment to Quality Award, and later in the year received the Maine Health Care Association 2015 Celebrating Excellence in Quality Award.

Cary Medical Center continued its history of providing excellent service to the citizens of Caribou and the surrounding areas by adding the new Cancer Center to their facility. Cary again received many awards during the year including being named to the Harvard Pilgrim Honor Roll. The honor roll recognizes those adult, acute care hospitals whose performance was among the top 25% of those measured nationally. They also received the Gold Star Standards of Excellence from the Maine Hospital Network.

A number of local companies celebrated notable milestones in 2015 including Reno's Restaurant which celebrated 50 years of providing great food to the local clientele. Gagnon's Auto & RV received a 25 year service award from General Motors.

Caribou also received its share of business expansions and new businesses as well for 2015. First Choice Variety and Deli opened their business on Sweden Street. Porvair Filter Company completed their addition and added additional employees this year. Sitel purchased the former ATX building and relocated over 200 employees to their downtown location on Sweden Street.

Caribou completed its 3rd year of Thursdays on Sweden Street. The weather co-operated every week, the entertainment got better, the crowds and numbers of vendors continued to grow and the citizens continued to talk about the enjoyment of participating. I can guarantee one thing. If you attend once, you will definitely be back. We all appreciate the volunteer time that many city employees donate to make this such a popular event for all of us.

Maybe Caribou is not only the most affordable place to live, but the best place to live, work and enjoy life in Maine.

Gary Aiken
Mayor of Caribou



Annual Report 2015

TABLE OF CONTENTS

Mayor's Message	1	Parks & Recreation	27
Administration	3	Public Library	28
Boards & Commissions	4	Utilities District	29
Legislature	5	Utilities District Audit Report	30
City Manager	12	Eastern Aroostook Regional School Unit	39
City Clerk	13	Cary Medical Center	40
General Assistance	15	Jefferson Cary Endowment Fund	44
Tax Assessment	16	Auditors' Report	51
Caribou Housing Agency	18	2015 Unpaid Real Estate Taxes	84
Fire & Ambulance	20	Unpaid Personal Property Tax	91
Emergency Management Agency	23	Tax Liens	93
Police Department	24		

	CITY OF CARIBOU, MAINE	
	20 _____	
	TAX CLUB	
	Name _____	
	Address _____	
Account No. _____	Amount Per Month \$ _____	

Tax Club

The City of Caribou has for many years offered taxpayers a monthly payment plan for current taxes. Payments start in January of each year and are divided into 12 payments, based on the previous year tax amount. Tax bills are normally mailed in July and any necessary adjustments will be made to the remaining payments.

Payments must be received on or before the 20th of each month in order to qualify for the "no interest" benefit.

This plan has been well received by many Caribou taxpayers, especially by senior citizens and others on fixed incomes. Anyone interested in participating is invited to come to the City Office to set up payments. All participants for the current year will automatically be provided a payment book for next year, providing payments have all been made as agreed.

If you have any questions about our Tax Club, please call 493-3324 Menu Option #1.

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Administration

ADMINISTRATION

City Manager	Austin Bless
City Clerk	Jayne R. Farrin
Deputy City Clerk	Kalen J. Hill
Finance Director	Wanda L. Raymond
Tax Collector	Wanda L. Raymond
Treasurer	Wanda L. Raymond
Deputy Tax Collector	Carl Grant
Deputy Treasurer	Holli Doody
Tax Assessor	Penny Thompson
Deputy Tax Assessor	Tony Michaud
General Assistance Administrator	Jayne R. Farrin
Police Chief	Michael W. Gahagan
Emergency Management Director	Michael W. Gahagan
Fire Chief/Ambulance Director	Scott D. Susi
Public Works Director	David R. Ouellette
Parks & Recreation Superintendent	Gary Marquis
Library Director	Lisa Shaw
Housing Director	Lisa Plourde
Code Enforcement Officer	Austin Bless
Building Inspector	Penny Thompson
Alternate Building Inspector	Tony Michaud
Plumbing Inspector	Stephen K. Wentworth
Health Officer	Scott D. Susi
Cary Medical Center Executive Director	Kris Doody
Eastern Aroostook RSU 39 Superintendent	Timothy Doak
Asst Superintendent of Curriculum & Instruction	Lois Brewer
Caribou High School Principal	Travis Barnes
Caribou Middle School Principal	Leland Caron
Hilltop School Principal	Jane McCall
Teague Park School Principal	Steve Austin
Utilities District General Manager	Alan Hitchcock
Water Plant Operator / Distribution Foreman	Russell Plourde
Auditor	Felch & Company, LLC

DIRECTORY OF CITY OFFICIALS

- Mayor Gary D. Aiken
First elected 2012 • Current term ends 12/31/2017
- Deputy Mayor David Martin
First elected 2007 • Current term ends 12/31/2016
- Councilor Shane McDougall
First elected 2013 • Current term ends 12/31/2017
- Councilor Joan Theriault
First elected 2012 • Current term ends 12/31/2016
- Councilor Philip McDonough II
First elected 2010 • Current term ends 12/31/2018
- Councilor Jody Smith
First elected 2014 • Current term ends 12/31/2017
- Councilor Tiffany Stewart
First elected 2014 • Current term ends 12/31/2015

MUNICIPAL CALENDAR

TAX ASSESSOR

- April 1** – Tax Situs Day; property tax exemption (Veteran, Homestead, Blind) paperwork must be filed on or before this date to be considered for exemption
- April 15** – Business Personal Property declarations due
- May 1** – BETE paperwork due
- June 1** – Ratio Declaration & Reimbursement Application filing deadline
- July 1** – Farm tractors and aircrafts must be excised by this date. If not, they will be considered personal property for taxation
- August 1** – BETR program for previous year's taxes begins
- November 1** – Annual Municipal Valuation Return filing deadline
- December 31** – Annual deadline for BETR program applications

** 185 days from commitment date is the deadline to file for an abatement on taxes committed for that year **

CITY CLERK

- Dog Licenses expire December 31st each year.
Late fee after January 31st is \$25.00.
- Rubbish Hauler Permits, Taxicab Licenses and Taxicab Drivers' Licenses expire on April 30th.

PLANNING & CODE ENFORCEMENT

- Planning Board:
Meets the first Wednesday of the month at 5:30 p.m.
- Board of Appeals: Meets on an as needed basis.

CITY COUNCIL

- Meets the second and fourth Monday of each month at 6:00 p.m.

EASTERN AROOSTOOK RSU 39 BOARD OF EDUCATION

- Meets the first and third Wednesday of each month at 6:00 p.m.

TRI-COMMUNITY LANDFILL HOURS

- 8 a.m. - 4 p.m. Monday through Friday
- 8 a.m. - 3 p.m. Saturdays
- 8 a.m. - 12 p.m. Martin Luther King Day, President's Day, Patriot's Day, Columbus Day, Veteran's Day and Christmas Eve
- Closed
- New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving & Christmas



Boards & Commissions

REGIONAL ZONING BOARD OF APPEALS

- Donald Cote
- Lewis Cousins
- George Howe
- Robert Ouellet
- Kevin Tingley

BOARD OF ASSESSORS

- Michael Quinlan
- Romeo J. Parent
- John Weeks

REGISTRAR OF VOTERS

- Jayne R. Farrin

REGISTRATION BOARD OF APPEALS

- Judy-Ann Corrow
- Gary Sanfacon
- Jacqueline Beaupre

CARY BOARD OF DIRECTORS

- Gregg Collins
- Dr. Sherri Dumont
- Dr. Carl Flynn
- Rob Kieffer
- James Mockler
- Doug Plourde
- Michael Quinlan
- David Sleeper
- Susan White
- Austin Bleess, Ex-Officio
- Betty Hatch, Ex-Officio

CARIBOU HOSPITAL DISTRICT

- Doug Plourde
- David Wakem
- Norman Collins

LIBRARY BOARD OF TRUSTEES

- Ryan Scheiber
- Wendy Bossie
- Janine Murchison
- Brian Massey
- Robert Thompson
- Patrick Bennett
- Gail Hagelstein

NYLANDER BOARD OF TRUSTEES

- Jessica Feeley
- Phil Bosse
- Richard Clark
- Gail Hagelstein
- Nelson Ketch
- Kimber Noyes

PLANNING BOARD

- Robert White
- Matthew Hunter
- Philip McDonough III
- Todd Pelletier
- Philip Cyr
- Graham Freme
- Evan Graves
- Michele Smith

RECREATION COMMISSION

- Troy Barnes
- Jane Mavor-Small
- Susan White
- Andrew Scott
- Mark Shea

UTILITIES DISTRICT BOARD OF TRUSTEES

- Nancy Solman
- Janine Murchison
- W. Louis Greenier
- David Belyea
- Scott Willey

REGIONAL SCHOOL UNIT #39

- Jan Umphrey-Tompkins
- Ronald Willey
- Tanya Sleeper
- J. Kent Forbes

JEFFERSON CARY MEMORIAL HOSPITAL FUND

- Kevin C. Barnes
- Athill Hebert
- Betty J. Hatch



Legislature

State Senator: Peter Edgecomb ***Senate District 35***

Address: 132 Baird Road
Caribou, Maine 04736

Home Telephone: 207-496-3188

Capitol Address: 3 State House Station
Augusta, Maine 04333

State House E-mail: peter.edgecomb@legislature.maine.gov

Capitol Telephone: (207) 287-1505

Website: legislature.maine.gov/senate

State Representative: Carol A. McElwee ***District 149***

Address: 54 Pioneer Avenue
Caribou, Maine 04736

Home Telephone: 207-498-8605
E-mail: cmcelwee@maine.rr.com

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

State House Telephone: 207-287-1440
State House TTY Line: 207-287-4469

Website: <http://www.maine.gov/legis/house>



Legislature



Paul R. LePage
GOVERNOR

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

Dear Citizens of Caribou:

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

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

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

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

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

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

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

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711

www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034



Legislature

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MAINE
415 GINSETH SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-3823
(202) 224-4001 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

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

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

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

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

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

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

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Caribou and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Aroostook state office, (207) 493-7873, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator



Legislature

ANGUS S. KING, JR.
MAINE

135 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: www.king.senate.gov

United States Senate
WASHINGTON, DC 20510

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

Dear Friends of Caribou:

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

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

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

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

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

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

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

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Legislature

ANGUS S. KING, JR.
MAINE

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United States Senate
WASHINGTON, DC 20510

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

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

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

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

Sincerely,

Angus S. King, Jr.
United States Senator

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By *Member of Public* (202) 452-1881
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Legislature

*127th Legislature
Senate of
Maine
Senate District 1*

*Senator Peter Edgecomb
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505 Office
(207) 496-3188 Home*

Dear Friends and Neighbors,

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

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. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary. During the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session and I look forward to getting back to work.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or peter.edgecomb@legislature.maine.gov if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Peter Edgecomb
State Senator, District 1

*Peter.Edgecomb@legislature.maine.gov
Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*



Legislature



HOUSE OF REPRESENTATIVES

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(207) 287-1440
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Carol A. McElwee

54 Pioneer Ave.
Caribou, ME 04736
Home: (207) 498-8605

E-MAIL: cmcelwee@maine.rr.com

May 2016

Dear Friends & Neighbors:

It is an ongoing honor representing the good people of Caribou at the State House.

On April 29, Maine lawmakers concluded their Second Regular Session. Many controversial issues were discussed over the previous months, such as addressing the State's growing drug epidemic, energy costs, tax conformity, welfare reform, and how best to utilize surplus State revenue. As you know, our economy is still in fragile condition. Efforts need to continue to implement sound policies that will help employers, both large and small, succeed and thus create promising opportunities for the current and future generations.

Locally, many of our friends and neighbors have been impacted by business closures and downsizing. My persistent focus is on attempting to find solutions to the pressing problems that are stifling growth and causing commerce and industry great struggles to survive. It is essential for policymakers, on both sides of the aisle, to gather courage and make the necessary decisions to bring about change that will foster sustained investment.

In closing, I want to bring to your attention one topic previously mentioned in several editions of my regular e-newsletter - unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. You can check to see if the State might be holding anything of value belonging to you, a friend, neighbor, or relative by visiting <https://maine.unclaimedproperty.com>. If you find your name on the list, you can make a claim by filing online, or you may print a claim form and mail it to Office of the Maine State Treasurer.

Thank you for placing your faith in me to be your voice in Augusta. If you ever have a question or concern pertaining to State Government, I can be reached at home now that the Legislature has adjourned.

Sincerely,

Carol A. McElwee
State Representative

District 149

Caribou, New Sweden and Westmanland



City Manager

This past year was very active for the City of Caribou. There were a lot of great things that happened in our community.

The City received several great honors this year. Caribou was named as the most affordable place to live in Maine, and also the second most tax-friendly place for retirees in Maine. These honors were unexpected, but certainly proves what the City has known for years. Caribou is truly a great place to live, work, and play!

Another highlight of the year was when Sitel announced they were moving into downtown Caribou. The building that formerly housed ATX had been underutilized and vacant for a while. With the City working collaboratively with the private sector we were able to attract Sitel into this building. When they came to Caribou they brought 120 jobs. As of the end of 2015 they were up to nearly 325 employees. This has been a huge boom for downtown and our community.

The City was also awarded a Community Development Block Grant to help Virtual Managed Solutions expand at their downtown Caribou location as well. The grant, which helped to create 5 new jobs in our community, marks the second year in a row the City was able to utilize grant funding to help local businesses expand their workforce.

The Caribou Fire and Ambulance Department took delivery of a brand new fire truck in 2015. This grant was purchased with grant funds through the Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant program. The grant paid for 95%, or \$332,500, of the total cost of the truck. The cost to the City was only \$17,500. This was a great benefit to our City.

The Caribou Fire and Ambulance Department brought a lot of great recognition to the City when they were awarded the Congressional Fire Services Institute Fire-based EMS Excellence award. The award was presented at the 27th

Annual National Fire and Emergency Services dinner on April 16th at the Washington Hilton, in Washington, DC. Chief Susi accepted the award on behalf of the Department, which was presented by Vice-President Joe Biden.

The City also took a large step in capturing more of the tourism related market share that exists in Aroostook County. With the hiring of a Marketing and Events Coordinator we have been able to expand the great events that bring people into our community. As tourism has long been a staple of the Maine economy, now we are able to capture more of that market share here in Caribou.

History was made in 2015 when the City certified a petition submitted by a group of secessionists to separate a large portion of the community from the rest of the city. The City held a town hall meeting with the secessionists that was well attended by the community. The secession process effectively ended when the legislature did not give its authorization to proceed with the secession process.

The City completed an update to the Master Plan for the Caribou Municipal Airport. Being the first municipal airport in the state Caribou has a long history of aviation. This updated Master Plan has already sparked a resurgence of interest in aviation.

It was a good year for building permits in 2015. The City issued 40 permits with a total value of \$1,707,770. We also issued 30 plumbing permits. Both of these are good signs of the local economy improving.

As things were looking good in 2015, we enter 2016 with the belief that it will be even better. We will build off the successes we have seen this past year and continue to make an ever stronger city.

Austin Bleess
City Manager



City Clerk

2015 in Review . . .

Merriam-Webster gives the simple definition of Secession as the act of separating from a nation or state and becoming independent.

Secession

On March 9, 2015, the Caribou Secession Committee Representatives submitted to the City Council their petition to secede from the City of Caribou and form a new town government. This Office received a binder containing 44 individual petitions with a total of 1315 signatures requesting a municipal public hearing for the purpose of discussing whether the specified territory should secede from the municipality. This Office had 30 days to certify the signatures. It was determined that the Territory contained 2192 registered voters with the necessary threshold of 50% to be 1096 accepted/valid signatures. The certification process was completed by March 30th, with 1198 accepted/valid signatures and 117 rejected/invalid signatures thus the required threshold was obtained.

A Secession Hearing was held Thursday, June 11th at the Caribou Performing Arts Center. The purpose of the hearing was to receive a formal presentation by those initiating the petition, including a description of the problems that have led to the secession effort and a written report describing the impact on the proposed secession on property taxes in the City and secession territory. David Dunleavy was elected to serve as Moderator for the Secession Hearing. 246 registered voters were checked off with an overall attendance of approximately 340 individuals. The hearing last nearly four hours.

Vital Records

The City Clerk's office has vital records from 1892 to the present. The records prior to 1892 are incomplete and are generally Marriage Intentions. In 2013, the records restoration program was restarted with the restoration of one book - Marriages Vol. 5 1875-1929. Council Record 1953-1961 Town of Caribou was restored in 2014. The program continued in 2015 with the restoration of Vital Records Books 2 & 3 1800's. The work included the deacidification, mending, and reinforcement of the paper, and finally placed in archival binding. As part of this process, the books were scanned and the information is now stored on a CD.

OPEN RECORDS:

- Birth - 75 years old or older
- Death - 25 years old or older
- Marriage - 50 years old or older
- Fetal Death/Stillbirth - 50 years old or older

Anyone may purchase non-certified copies of any birth, marriage, or death record that is open for \$5.00. To purchase a certified copy, individuals must submit a completed application, proper identification, and payment prior to the release of a record.

For several years, the City Clerk's Office has been utilizing the State's Electronic Death Registration System (EDRS) and Electronic Birth Registration System (EBRS). With the electronic systems, the City no longer receives paper copies of births and deaths. Listed below is a three year comparison for the only three vital records that we receive in paper format.

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Adoptions	10	7	10
Disposition Permits Issued	158	133	160
Marriage Licenses Issued	52	47	71

Certified Copies of Vital Records Issued:

Births	869	793	764
Deaths	763	640	741
Marriages	<u>141</u>	<u>151</u>	<u>137</u>
Total Certified Copies Issued	1773	1584	1642

Amount Paid to the State	\$ 3,347.60
Fees Retained by the City	\$ 20,521.40

Elections

The City Clerk acts as supervisor of all federal, state, and municipal elections; additionally the City Clerk is appointed Registrar of Voters and the Warden for each election. The City of Caribou continues to contract with the County of Aroostook to provide election services for the residents of Connor Township. Centralized Voter Registration (CVR), a federally mandated system of maintaining voter records, places all Maine voters in a database online with the Secretary of State. On June 9, 2015 this office conducted the RSU #39 Budget Validation Referendum.

Total Votes Cast: Yes - 142 No - 68 Void - 1

On November 3, 2015 this office conducted the State Referendum Election (Caribou and Connor Township) and Caribou Municipal Election.

Total Votes Cast: 1085



City Clerk

A summary of registered voters in Caribou as of December 31, 2015

Democratic Party	1735
Republican Party	1694
Green Independent	202
Unenrolled	<u>2254</u>
Total Registered Voters	5885

Dog Licenses

In the State of Maine all dogs over the age of six months must be licensed and a current rabies certificate is necessary to complete the licensing. Dog licenses are issued for Caribou and Connor residents. These annual licenses expire at the end of December and a \$25.00 late fee starts February 1st. To encourage dog owners to license their dogs before the end of the year, this office in conjunction with the Caribou Police Department held a raffle with the winner receiving a \$50.00 gift certificate at the veterinarian of their choice.

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Dog Licenses Issued	1184	1324	1212

Additional Clerk Information

Licenses & Permits	<u>2013</u>	<u>2014</u>	<u>2015</u>
Special Entertainment, Taxi, Taxi	62	58	51
Drivers, Local Liquor Licenses			
Rubbish Haulers, Lunch Wagon, Pawnbroker			

Recordings

Hospital Liens, Military Discharges, Business Names, etc.	4	7	6
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Notarizations	183	186	227
Marriages at City Office		3	4
Caribou Voter List Sales		2	0

IF&W – Licenses & Registrations

Number of Registrations	<u>2013</u>	<u>2014</u>	<u>2015</u>
Boats	376	334	295
ATVs	670	641	696
Snowmobiles	<u>422</u>	<u>463</u>	<u>422</u>
Total Sales Count	2405	2279	2240

Amount Paid to the State for

Licenses & Registrations	\$ 73,848.50
Fees Retained by the City	\$ 3,319.50

Tax Clubs

At the end of 2015, there were 263 tax club members. If you are interested in joining, call the main telephone number 493-3324, menu option #1.

Motor Vehicle Registrations

5,342 Tags Issued
396 Rapid Renewal Transactions

Just the Numbers . . .

Front Desk 13,869 citizen contacts 17,646 transactions
Clerk's Office 3,231 citizen contacts 2,946 transactions

Telephone Calls for Both

Front Desk and Clerk's Office 3788

Services Provided

The City of Caribou Accepts Debit and Credit Cards

Property Tax Collections	Vital Records
Excise and Motor Vehicle	Dog Licenses
IF&W Registrations	IF&W Licenses
Trailer Park Lot Rent Collections	Voter Registration
Code Enforcement Permit Fees	Absentee Ballots
Dedimus Justice	
Notary Public Services – fee	
Copying – fee	
Fax – fee	

In 2011, the City started offering marriage services. The fee for this notary service is \$75.00.

Available On-Line Services

- Dog licensing
- Rapid Renewal – motor vehicle registrations
- ATV, snowmobile, & boats registrations
- Hunting and fishing licenses.



General Assistance

General Assistance is an emergency assistance program regulated by state statute and municipal ordinance. The program is designed to provide Caribou residents with assistance for basic needs. All assistance is granted in voucher form and no cash assistance is granted. Prior to making an appointment, an individual should pursue other sources because General Assistance is intended to be a program of last resort.

Once in 2015, the Council adopted changes to the City's General Assistance Ordinance.

Starting July 1, 2015 the state reimbursement rate increased from 50% to 70% and the City receives 100% reimbursement plus an administrative fee of \$4,800 for processing any Connor General Assistance applications.

General Assistance Expenses for 2015

CARIBOU: Processed 160 applications. Paid for 162 cases which included 235 people.

Housing	\$ 28,560.57
Heating	1,197.05
Electricity Service (non-heating)	1,528.51
Propane Gas (non-heating)	38.75
Food	2,114.09
Prescriptions	116.20
Burials	5,320.00
Household & Personal Supplies	3,037.78
All Other Needs	<u>143.72</u>
Aid to Caribou Residents	\$ 42,056.67
(50% reimbursement from 01/01/2015 to 06/30/2015)	\$ 11,142.03
(70% reimbursement from 07/01/2015 to 12/31/2015)	\$ 13,840.98

CONNOR: Processed 0 applications. Paid for 0 cases which included 0 people.

Aid to Connor Residents
(Subject to 100% reimbursement) 0.00

Administrative Fees for Connor 4,800.00

Constance Michaud
Motor Vehicle Agent

Kalen Hill
Deputy City Clerk
Deputy General Assistance Administrator

Jayne R. Farrin
City Clerk
General Assistance Administrator



Tax Assessment

It is the goal of the tax assessment office to identify and appraise property within the City of Caribou and ensure the fairness and equity of all real and personal property values; thoughtfully interpret and comply with statutory laws as mandated by the State of Maine; create and maintain accurate maps used to provide geographic data analysis; process all recorded legal documents in a timely manner to reflect accurate records of property ownership; and to efficiently provide the public and our co-workers with high quality products and services, created in a supportive work environment, encouraging cooperation, honesty, integrity and respect.

Please visit the tax assessment department page at the City of Caribou website for: exemption applications, 2015 Commitment Book, 2015 tax maps and other information! The tax assessment department of the City of Caribou is staffed by two Certified Maine Assessors: tax assessor Penny Thompson and deputy tax assessor Tony Michaud.

Each calendar year, all Certified Maine Assessors must attend continuing education courses in order to maintain the state's certification. In 2015, both assessors attended training in topics ranging from updates on legislative changes to an onsite demonstration on assessing personal property in a 'Brew Pub'. In December, tax assessor Penny Thompson began a series of mass appraisal courses sponsored by the International Association of Assessing Officers. The education gained from this advanced training will assist the office in conducting a systematic quarterly review of real estate parcels in the City beginning in the summer of 2016.

In early 2015, both City of Caribou assessors passed ten state mandated tests to become fully certified in both Code Enforcement and Building Official duties. The tax assessment department has continued to assist the Code Enforcement Officer in an effort to provide taxpayers greater access to staff and public records.

Municipal Valuation

Commitment Date: July 1, 2015	
Taxable value of land:	\$ 91,757,700
Taxable value of buildings:	\$ 263,389,200
Taxable value of personal property:	\$ 17,294,100
TOTAL taxable valuation:	\$ 372,441,000
2015 Property Tax Rate: .02246	

Property Tax Exemptions

Certain classes of property are tax exempt by law. Fully exempt property may include real estate or personal property owned by governmental entities, school systems and other institutions. Partially exempt property relates to the following categories:

Homestead Exemption – This program provides a measure of property tax relief for certain individuals that have owned homestead property in Maine for at least twelve months and make the property they occupy on April first their permanent residence. Property owners would receive an exemption of up to \$10,000 in valuation. In 2015, Caribou granted 2,160 Homestead Exemptions.

Veteran Exemption - A veteran who served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible for an exemption of up to \$6,000 in valuation. In 2015, Caribou granted 328 Veteran Exemptions.

Paraplegic Veteran - A veteran who received a federal grant for a specially adapted housing unit may receive an exemption of up to \$50,000 in valuation. In 2015, Caribou granted 1 Paraplegic Veteran exemption.

Blind Exemption - An individual who is determined to be legally blind may receive an exemption of up to \$4,000 in valuation. In 2015, Caribou granted 6 Blind Exemptions.

Business Equipment Tax Exemption – is a 100% property tax exemption program for eligible property that would have been first subject to tax in Maine on or after 4/1/08. In 2015, Caribou approved 49 applications for BETE Exemptions. The total amount of exempted value was \$5,609,800. As a result, Caribou was eligible for "Enhanced BETE" reimbursement of over 53% of the lost revenue which amounted to a total reimbursement of \$66,814.75.

Partial exemptions must be adjusted by the City of Caribou's certified assessment ratio. For 2015, the certified ratio was 100%. The State of Maine will reimburse the municipality for half of the revenue lost by offering these exemptions.

All of the above exemptions require completion of an application to the tax assessment office. Exemption claims may require additional information to support the claim for exemption, and must be delivered to the tax assessment office no later than April first.



Tax Assessment

Current Land Use Programs

The State of Maine has four “current use” programs which offer the property owner a reduction in their assessed value: *Tree Growth*, *Farm Land*, *Open Space* and *Working Waterfront*.

All four programs are available to the property owner through an application process with the tax assessment office. Applications must be filed on or before April first. Certain criteria must be met for each program and any future change in the use of the land which would cause disqualification would result in a penalty.

In 2015, Caribou had 1,238.6 acres in *Tree Growth* and of those 211.6 were first classified in 2015. In the *Farm Land* current use program which totaled 921 acres for 2015, Caribou had 472 acres in crop land and 449 acres in farm woodland. Currently there is only one parcel in the *Open Space* current use program with 37 acres and there are no properties in the *Working Waterfront* program.

Important Dates

April 1

Tax Situs Day; Property tax exemption paperwork due

April 15

Business Personal Property declarations due

May 1

BETE paperwork due

June 1

Ratio Declaration & Reimbursement Application filing deadline

July 1

Farm tractors and aircrafts must be excised by this date.
If not, they will be considered personal property for taxation.

August 1

BETR program for previous year’s taxes begins

November 1

Annual Municipal Valuation Return filing deadline

December 31

Annual deadline for BETR program applications

** 185 days from commitment date is the deadline to file
for an abatement on taxes committed for that year **

The Tax Assessment office welcomes you to visit, call or e-mail with any questions you may have!

Respectfully submitted,
Penny Thompson, CMA
Tax Assessor



Caribou Housing Agency

More than 350 people rely on the Caribou Housing Agency for rental assistance each month. That, by itself, defines our mission. Most of them are low- and moderate-income people, with children and often extended family in the home—a grandmother on Social Security or an unemployed uncle. Our job is to provide them safe, decent and sanitary housing conditions, and connect them to the educational and economic opportunities that will help them prosper.

The rental assistance that the Caribou Housing Agency (CHA) provides is the Housing Choice Voucher Program (aka Section 8). Funded by the U.S. Department of Housing and Urban Development (HUD), this program provides an estimated \$18 million in assistance payments to participating property owners each year.

Property Owners/Landlords

It takes a lot of partnership to make this program work and CHA is proud of its 52 Owners and Agents (Landlords) who participate in the HCV Program. In 2015, CHA paid approximately \$854,000 in Housing Assistance Payments (HAP) to owners/landlords of rental properties in the Caribou area.

Housing Choice Voucher: Waiting List

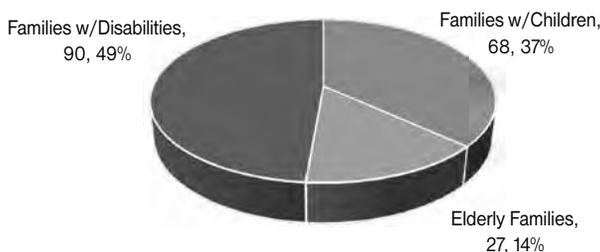
When vouchers are available, the CHA draws applications, by date and time of application, from the Waiting List. The eligibility determination process includes verification of family composition, income eligibility, and criminal background checks.

In 2015, CHA invited 36 applicants off the Waiting list, 23 responded, and 18 were issued vouchers to search for a rental unit on the open market. Of those vouchers issued, only 7 leased up. The average gross household income of those that leased up in 2015 is \$8,751 with a family size of 2.2.

Housing Choice Voucher: Program Participants

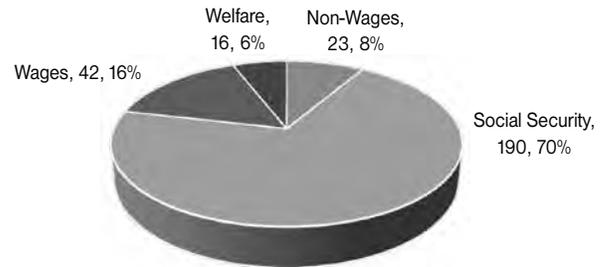
By the end of 2015, CHA administered 2,195 vouchers, an average of 183 per month; putting us at a 95% unit utilization rate.

Distribution by Family Type



Distribution by Source of Income

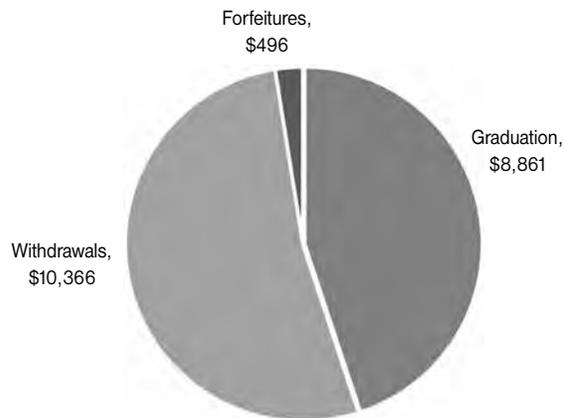
(per family member)



Housing Choice Voucher: Family Self-Sufficiency

The Family Self-Sufficiency (FSS) Program promotes self-sufficiency and asset development by providing supportive services to participants to increase their employability, to increase the number of employed participants, and to encourage increased savings through an escrow savings program.

FSS Escrow Graduations/Withdrawals/Forfeitures in 2015



Current FSS Data, 2015

Total FSS participants:	31
Participants w/an escrow savings account:	23
Average monthly escrow savings deposit: (participants with an escrow balance)	\$101
Average escrow savings account balance: (participants with an escrow balance)	\$1,215
Highest escrow account savings balance:	\$3,582



Caribou Housing Agency

Housing Choice Voucher: Homeownership

Eligible participants have the option of purchasing home with their HCV assistance rather than renting.

- 8 vouchers were used to purchase homes since 2008.
- 0 vouchers are currently active.

Caribou Housing Agency Highlights for 2014

- **Section Eight Management Assessment Program (SEMAP):** Each year CHA undergoes an independent performance review by HUD. Fourteen separate indicators are assessed on a 100 point scale. For Fiscal Year 2015) CHA scored 100% and was designated a “High Performer.”
- **Family Self-Sufficiency:** CHA was awarded the 2015 FSS Grant for FY 2015 in the amount of \$48,729. We are the only Agency in Aroostook County, Maine that has the FSS Grant.

***Respectfully Submitted,
Lisa A. Plourde
Executive Director***



Fire & Ambulance



Senator Susan Collins' Office

U.S. Senator Susan Collins welcomed Caribou Fire Chief Scott Susi to Washington on Wednesday as he received a distinguished national award for excellence in emergency medical services on behalf of the men and women of the Caribou Fire and Ambulance Department.

This is the first time any fire department from Maine has received this national award.

The Congressional Fire Services Institute's/Masimo *Excellence in Fire Service-Based EMS Award* recognizes best practices in emergency medical services by fire departments throughout the United States.

In order to be eligible for the award, the fire department must have implemented a unique practice that enhances the delivery of EMS services in their community, and increases firefighter safety.

"This well-deserved award for excellence in emergency medical services is a tremendous accomplishment for Chief Susi, the Caribou Fire and Ambulance Department, and the state of Maine.

Chief Susi's selfless service, extensive outreach, and collaborative efforts on behalf of Caribou, Maine has made my hometown a safer place to live and visit," Sen. Collins said.

The Caribou Fire and Ambulance Department's service coverage area includes 348 square miles, 8 towns and a population of nearly 14,000 people, many in remote areas.

Senator Collins, who is from Caribou, is a co-chair of the bipartisan Congressional Fire Services Caucus, one of the largest caucuses in Congress.

In 2013, Sen. Collins received the "Legislator of the Year Award" from the Congressional Fire Services Institute.



Fire & Ambulance

“A YEAR TO BE PROUD OF”

The Caribou Fire and Ambulance is a combination fire and ambulance department. All of our full-time and most of the paid call personnel are cross-trained to handle either fire or EMS jobs. By doing this, the citizens of Caribou enjoy top quality service at about half the cost incurred in other communities. We have one of the lowest costs in the State compared to other similar departments. We have 16 Full-time members and 35 Paid Call members.

During 2015 the department has:

- Traveled 123,878 miles by all Fire and Ambulance Units
- Used 72,155 gallons of water
- Used 3,870' of hose in various sizes
- Used 15,156' of ladders in various sizes
- Inspected 56 buildings
- Issued 637 fire permits
- 1,786 man hours of training time
- Throughout the year well over 102 man hours were devoted to the Learn Not to Burn Program with over 512 pre-school and school age children involved from Caribou, Limestone, Connor, Woodland and New Sweden communities.
- Over 86 people trained in Fire Extinguisher Classes
- Tommy Trauma, first aid, health class and a variety of other classes account for another 380 people trained

Total Fire and Ambulance Calls for 2015 was 2,315.

	2012	2013	2014	2015
Total Fire / Rescue Calls	157	213	205	191
Total Ambulance Calls	2,253	2,009	2,119	2,124
Total Combined Calls	2,410	2,222	2,324	2,315

As shown in our statistics, our fire calls have been consistent in the past three years, and ambulance calls have stayed constant at 2,315. Of those 347, up from last year of 328, were long distance transfers for medical services.

With Fresh Air, LLC we had 73 Air Flight transports downstate up from 59 in 2014 - 3 of which were out of state. We currently have eight CCCEMT- Paramedics that are trained to the Critical Care Paramedic Level. Caribou Fire & Ambulance and Cary Medical Center continue working together to provide a Paramedic/Nurse/Respiratory Therapist team to fly the critical care patients to hospitals in Maine and out of state if needed.

Of these 2,315 calls of which we had many that were overlapping, meaning two or more units, fire and / or

ambulance, being out of this station at the same time. With that being said, it is very important to have available trained personnel to provide the needed Fire and EMS coverage for our citizens and our contracted areas.

During 2015, we had 12 mutual aid call-ins from other departments to help cover the larger fires, and we also provided mutual aid 5 times to neighboring fire departments for either fires or rescues. On the ambulance side of the department, mutual aid was provided 20 times to neighboring ambulance services and we received aid 1 time for ambulance standby for a funeral.

This department provided Ambulance service to eight (8) communities in 2015: Caribou, Woodland, New Sweden, Connor, Perham, Westmanland, Stockholm, and T16 R4 (Madawaska Lake area).

All these communities pay an equal per capita cost of \$11.25. This, along with user fees, pays for the operation of the ambulance side of this department plus a percentage of building operation costs.

Caribou Fire and Ambulance also has an Ambulance Billing Dept. that collects ambulance fees for the City of Caribou and also collects for Houlton, Island Falls, Patten and Calais Ambulance Services for a fee of \$22.00 a call/run. This is a hard working dept. consisting of two fulltime billing clerks that work with insurance companies and citizens for reimbursement for services.

On the Fire side of the Department, we provide protection to five (5) communities: Caribou, Woodland, New Sweden, Westmanland, and Connor. All these communities pay a share of the operational costs of the Fire side of the Department. The cost is based on property valuation and population of each community. After a lot of effort this past year, Caribou Fire and Ambulance was the recipient of a federal AFG, Assistance to Firefighters Grant, and were able to take delivery of a new 3,500 gallon pumper/tanker at a cost of \$17,500, this was our portion of a \$350,000.00 piece of equipment.

This is a very busy department. Beyond handling 2,315 emergency Fire and Ambulance calls, we have a very aggressive Public Education and Safety Programs such as:

- Learn Not to Burn in all schools
- Inspections of businesses & private homes on request
- School fire drills
- Juvenile Firesetter Program



Fire & Ambulance

- Operating Fire Extinguisher Programs
- Pre-planning for fire and other emergencies
- Tommy Trauma Safety Program
- Regional Fire Training Center
- Smoke Alarm Installation project

We like to think these programs have helped in reducing loss of life and property in the communities we serve and provide education to our young people.

The Caribou Fire and Ambulance maintains and operates a fleet of 5 ambulances, 4 engines, a rescue vehicle, brush/grass fire truck, and rescue sled along with a boat for water rescues. Years ago, we had the foresight to establish reserve accounts for both the fire trucks and ambulances. Each unit has a scheduled replacement date and we have money set aside to replace them without having to increase property taxes and pushing the burden on to our children.

We have tried to stay current in the latest technology. We have changed our website to cariboufire.net, this site features a Common Questions Section, Fire Safety Tips, and a host of other items. Also, located in our lobby is a display on Sprinkler Systems. Along with the changing times we also have a Facebook page so check it out for updates on the Department.

Once again this department conducted the Caribou Fire Department Toy Project. We had help from other organizations, businesses, clubs and individuals. There were countless man-hours donated to this project, and provided families in seven communities with toys. A special thank you goes to those who want their donations kept anonymous.

In 2015, "19" people died in fires in the State of Maine, down from 25 the year before. I am truly sorry to report one of the contributing losses are from our community. The department in an effort to turn this around has taken on a new project of installing smoke ALARMS in homes for those who cannot, it will get us into the community and provide some fire education and preplanning. Over the past ten years, the department responsibilities have multiplied. Fire personnel are fulfilling their traditional mission of fighting fires plus face changing needs and now provide EMS, Fire Prevention and Inspections, Hazardous Material Incidents plus a host of other duties. We have met that challenge with a dedicated group of personnel year after year. In 2014 the city elected to add another person per shift giving the Department the edge it needed to keep up with the demands placed upon it.

Training is one of our most time demanding jobs. All department members train on Firefighting, Emergency

Medical Services, Confined Space Rescue and Hazardous Materials Incidents. Every Tuesday evening, members of this department, fulltime and volunteer, are committed to training here at the Fire Station to meet both the needs of the department, but also the requirements set by the Department of Labor and the Maine Fire Service. In 2015, members of the Caribou Fire and Ambulance Department put in 1,683 hours of training to meet the needs of the state and the community.

This Department also has some very dedicated members who spend countless hours of their own time to train and practice for an Honor / Color Guard Unit to represent the Department as well as the City. In 2015 the Honor Guard had 196 hours of training and a number of local commitments.

The Caribou Fire and Ambulance is very fortunate to have a fire training area behind the station including a LP Burn Simulator, Burn Building and new in 2012, through donation, a below ground training area for confined space and rope rescue training. This year we continued to conduct training with the Simulator, to practice fighting LP fires around tanks. Along with this we are sending firefighters to Massachusetts, sharing the expense with Daigle Oil Co., to receive training on large LP Storage areas for fire protection. We have had this program for three years now and the train is invaluable for our area.

In order for this department to operate, we must have very dedicated and caring personnel. The City of Caribou has superior quality personnel within this department. I would like to thank each member of the City Council, the City Manager and each member of this department for the overwhelming support and dedication they have shown. Our people give up holidays, birthdays and special events and also work on the coldest or warmest days and nights as well, not because they have to, it's what they want to do for their community. We will continue to strive for excellence in property conservation and patient care. We will also strive for fire prevention rather than suppression.

Caribou Fire & Ambulance has had several fundraisers over the years to raise money for a number of community projects such as the Learn Not to Burn, Pine Tree Burn Foundation, local area Boy Scouts, Cary Medical Center's Camp Adventure (Diabetes Camp) and Caribou Fire Department Toy Project and countless other projects. The Fire Department would like to thank its supporters and wish everyone a safe year.

Scott Susi
Fire Chief / Ambulance Director



Emergency Management Agency

First off, I'd like to thank the members of the Community Emergency Response Team (CERT) for their hard work and dedication to the City of Caribou. They took time out of their busy schedules to assist at the Thursdays on Sweden event in Downtown Caribou. Another function they participate in is "witch watch" in which members spread out throughout town on Halloween watching out for children and ensuring no criminal acts are committed. Their dedication to keeping the city safe is so much appreciated. CERT members participate in training and are readily available in the event they are needed to assist emergency personnel.

Updates to the Emergency Operations Center (EOC) continued, keeping the local meeting place for first responders and emergency personnel up to date in technology.

The Caribou Emergency Management Agency works closely with the Aroostook County Emergency Management Agency, which is also in Caribou. I would like to thank Darren Woods, Jesse Belanger and Joyce Findlen for their continued support.

I would like to encourage residents to be prepared for any disaster by having an emergency kit available in cases of inclement weather, power outages, or any other disaster. Things to keep in your "disaster preparedness kit" should include bottled water, food, candles, battery powered radio, flashlight, extra batteries, etc. Remember, being prepared could save you and your loved ones life.

***Respectfully submitted,
Chief Michael W. Gahagan
Director of Emergency Management Agency***



Police Department

The year 2015 proved to be a challenging year for manpower. Our department ran short the entire year, which meant that the Officers worked extra to cover the overtime created by being short on staff and allow the department to continue operating with the same level of service to the community. A few years ago, the requirements to become a Police Officer changed with added time and expense on the person looking to complete the course to become certified. Since the change, the number of applicants has dropped significantly also making it hard to recruit new Police Officers to fill vacancies. It puts added strain on small departments like us and throughout Aroostook County.

The department hired Officer Daniel Ballanger who had already served as a volunteer fire fighter for the Caribou Fire Department. Aaron Marquis graduated from the 18 week Basic Law Enforcement Training Program and Ricky Pelletier started the training program in early 2016.

We ended the year with a 74% clearance rate which is very good. We had a 66% increase in the number of thefts reported. There was also an increase in the number of traffic summonses and warnings issued

Caribou Police Department participated in multiple grants in 2015 totaling \$165,000, including the Maine Bureau of Highway Safety's seatbelt, speed, impaired driving and distracted driving enforcement campaigns. Officers also participated in ATV enforcement details funded by the Maine Warden Service, shared with local Wardens as a joint effort to help keep people safe on the trails, prevent damage caused by reckless operation, promote good relationships between riders



and landowners and keeping the trails safe for everyone's enjoyment. Other grants include federal BYRNE/ Justice Assistance Grant, homeland security, substance abuse prevention, underage drinking enforcement and to purchase bullet proof vests.

Once again, Guns and Hoses participated in Thursdays on Sweden in downtown Caribou. They are known for making the best burgers and hotdogs in town.

The interaction between law enforcement and the citizens is a perfect example of collaborations. Come and be a part of 2016's Thursdays on Sweden!

Remember, our department continues to collect unused/ outdated/expired prescription medications and properly packaged medical sharps. You can drop these off at the station 24 hours a day.

I would like to thank all of our personnel, including our Reserve Officers for another year of dedicated service. This department wouldn't be as successful if it weren't for all of you. Your commitment to law enforcement and keeping the citizens of Caribou safe is outstanding.

In closing, I would like to express my appreciation to the City Manager, City Councilors, City department heads and employees, and most of all the citizens of Caribou. Your support of our department and continued efforts to help prevent crime and solve cases does make a difference and our jobs much easier. Remember, "if you see something, say something."

**Respectfully,
Chief Michael W. Gahagan**



Police Department

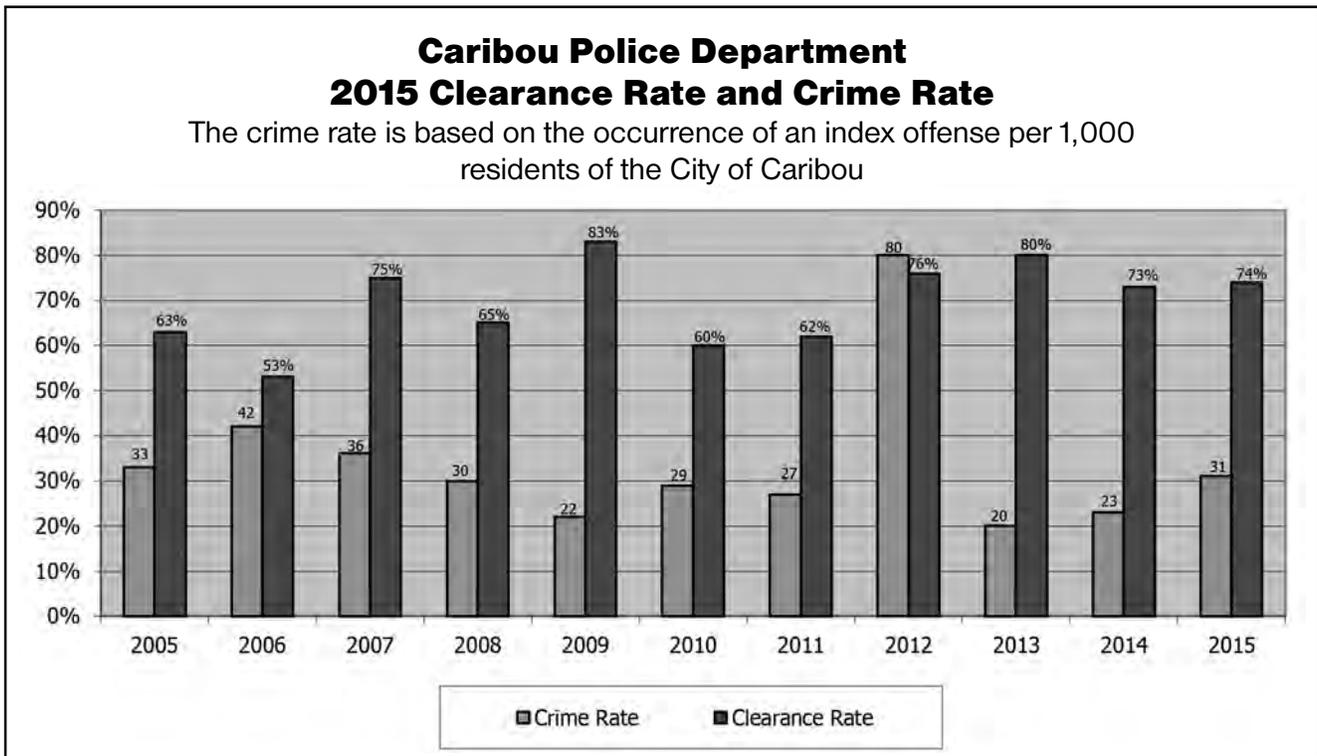
ANNUAL CRIME REPORT 2014 AND 2015 COMPARISONS

	2014	2015
Crime Rate	23.36	31.26
	1,000 residents	1,000 residents
Clearance Rate	73%	74%
Major Crimes		
MURDER/MANSLAUGHTER	0	1
RAPE	0	2
ROBBERY	2	1
ASSAULT	44	40
BURGLARY	22	22
THEFT	106	176
MOTOR VEHICLE THEFT	10	12
ARSON	1	2
Other		
STOLEN PROPERTY	\$126,979.00	\$107,097.00
RECOVERED PROPERTY	\$42,549.00	\$51,179.00
COMPLAINTS	4,231	3,979
CRIMINAL OFFENSES	432	354
DRUG CHARGES	27	21
HATE CRIMES	0	0
SUBJECTS BOOKED		
THROUGH OUR DEPARTMENT	586	478
SUBJECTS KEPT AT		
OUR DEPARTMENT	485	423
AID TO OTHER AGENCIES	239	254
ESCORTS	42	50
UNLAWFUL SEXUAL CONTACT	20	5
GROSS SEXUAL ASSAULT	4	4
OTHER SEX CHARGES	24	24
ASSAULT ON AN OFFICER	0	1
DOMESTIC ASSAULT	21	18
<i>43% of assaults are domestic</i>	all cleared	all cleared
ANIMAL CONTROL COMPLAINTS	153	176
STOLEN MOTOR VEHICLES RECOVERED	8	7
ACCIDENTS	306	294
TRAFFIC SUMMONSES	618	735
WARNINGS ISSUED	1138	1354
OUI CHARGES		
<i>26% are OUI drugs</i>	39	41
ALARMS	194	206
911 HANGUPS	137	133
MENTAL SUBJECT	73	48



Police Department

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Clearance Rate	63%	53%	75%	75%	65%	83%	60%	62%	76%	80%	73%
Crime Rate	33%	42%	36%	30%	22%	29%	27%	20%	23%	31%	23%





Parks & Recreation

*If you watch a game, it's fun. If you play it, it's recreation.
If you work at it, it's golf.*

~ Bob Hope

This was definitely a learning year for the new Superintendent of Parks and Recreation, the goal of the new boss was to keep everything as it had been in the past. The Recreation Department saw an increase in use throughout the building. 2015 ended up as being one of the coldest on record and we saw more new faces coming in to walk than we had ever seen.

The Department added new exercise equipment such as a new treadmill, exercise bike, a heavy bag, and chin pull up bar. This is due to a new style of cross training that is becoming a big trend in the exercise community.

Once again the recreation department with several other city departments offered the very popular Thursdays on Sweden, 2015 was excellent with some of the nicest weather we had seen. The first one featured about 35 vendors with French Toast as the band, and the last one had 85 vendors and featured Motor Booty Affair which was a great hit. During the Heritage Day the department offered the Antique Car Show and featured the Collins family.

Caribou Cares About Kids events still are a signature event that the Department is involved with and the participation is growing year after year. This year we added a few new things to the Friday night activities to keep people in the park before the Movie Under the Stars, we brought in a comedian and a few bounce houses, and a few food vendors.

The partnership between the Calvary Baptist Church and the Recreation Department has been a very valuable resource for the city. This year the Church group painted the entire lower section of the gymnasium and all the white under the walking track, saving the Recreation Department many hours of labor and the ability to do other needed projects.

Caribou Rotary funded the building of two new dugouts for the Soucy Memorial Sports Complex located on Sincok Street. The dugouts were built by parks and recreation

employees. The two park buildings located at Teague Park also received facelifts by installing metal roofs.

The Department was also awarded a recreation trail project grant which was used to build a permanent bridge that crosses the Caribou stream located at the Lower Lyndon boat launch, also known as the Lagasse trail connector. This will afford the trail system to be opened earlier and perhaps kept opened later in the season weather permitting.

The Department is very much involved with the new school project for the RSU. The RSU and the State of Maine Department of Education have chosen the Teague Park location as the future home for the new K-8 school. This means that the community will receive a new park located at the old learning center site which will mean that all recreation activities will be all on one side of the road. The Department and Rec Commission is working hard on making sure that the citizens of Caribou will get and have the nicest park around.

The Caribou Parks and Recreation Commission and staff wish to extend a sincere thank you to all the clubs and service organizations and volunteers that afford the Department the opportunity to provide the services Caribou residents so enjoy to continue to be delivered to ensure the enhancement of the quality of life for the entire Caribou community.

***Respectfully submitted,
Caribou Parks and Recreation Commission
Susan White, Chair
Mark Shea, Vice Chair
Jane Mavor Small
Troy Barnes
Andy Scott***

***Gary Marquis
Supt. Parks and Recreation***



Public Library



Mission Statement

It is the mission of the Caribou Public Library to organize, preserve and make readily available materials of contemporary interest and permanent value, including a comprehensive collection of local history, for the education, intellectual stimulation and pleasure of the entire community. It upholds the principle of intellectual freedom and the public's right to know by providing people of all ages access to information which reflects all points of view. The Caribou Public Library provides its facility and service to satisfy the varied needs of the community and encourages the use of these resources by keeping the public aware and informed.

Caribou Public Library Board of Trustees 2016

Chair: Patrick Bennett
 Vice-Chair: Ryan Schieber
 Wendy Bossie • Gail Hagelstein
 Brian Massey • Janine Murchison
 One seat open at this writing

Caribou Public Library Usage Statistics in 2015

CATEGORY	
Circulation	40998
Table Count	20585
Walk-Ins	24638
E- / Audio Books	2407
Computer Uses	6367
Wireless Use	2945
New Patrons	415
Passports	17
Tests Proctored	25
Volunteer Hours	2336.5
Grants	\$ 38,850.00
In-Kind Donations	\$ 10,915.00
Memorial Donations	\$ 2,636.31
Overdue Fees	\$ 2,151.51

Fax / Printing	\$ 1,703.99
Replacements / Misc	\$ 1,213.66
Interlibrary Loans	\$ 102.50
Non-Resident Fees	\$ 1,799.50
Passport Fees	\$ 425.00
Total Services	98,397
Total Hours Donated	2336.5
Total Income	\$ 59,797.47

In 2015, the library added interlibrary loan van delivery service from around the state, so that when we do not have a book or DVD that a patron or book group is looking for we can acquire it from another library in the state or even across the country or around the world through Bangor Public Library and the Maine State Library. We have even been able to pick up free DVDs and books for our collection as a result of van service. The State Library has been able to negotiate funding for the van service so that it costs us nothing in Caribou to be a part of it. It saves borrowers postage costs and it saves our collection budget for other things people ask for.



The Maine State Library and three other libraries around the state worked with us through IMLS (Institute of Museum and Library Services) grant funding to research and purchase wifi hotspots through US Cellular and Verizon—as well as laptops to which they may be attached—for our rural citizens who live somewhere that has poor or no Internet connectivity, or for those who simply cannot afford it. Again, this was funded entirely through IMLS.

Grant funding in 2015 included \$15,000 from the Stephen and Tabitha King Foundation to replace the worn carpeting in the library.

The Davis Family Foundation granted \$10,000 to acquire a new microfilm machine which is capable of much more than the old one that died on us, and it is much more energy efficient.

Mr. Philip Turner made a generous donation to the library that the Pilcrow Foundation matched two-to-one so that we were able to buy many new Children's non-fiction and fiction books.

Respectfully submitted,
Lisa Neal Shaw
Library Director



Utilities District



Front L to R: Trustees Janine Murchison, Nancy Solman, Treasurer; Clerk Sue Sands; Back: Trustees David Belyea, President Scott Willey, Louis Greenier; Gen. Mgr. Alan Hitchcock

The Caribou Utilities District is a quasi-municipal District created by Charter from the Maine Legislature in 1945 to provide water and wastewater services to the City of Caribou. Predecessor private companies included the Caribou Water Company (1889) and the Caribou Sewer Company (1905), both of which were purchased by the Caribou Utilities District. The District is governed by a five member Board of Trustees appointed by the City Council. The District is self-financed through rates paid by its customers and maintains its own budget separate from the City.

In 2015, the Board of Trustees held twelve regular meetings. Scott Willey was elected President, with Nancy Solman serving as Treasurer, and Sue Sands serving as Clerk. Other Trustees include David Belyea, Louis Greenier, and Janine Murchison. District meetings are normally held the second week of each month at the District office building at 176 Limestone Street and are open to the public.

The District procures all of its drinking water from two wells on the River Road. These sources provide very high quality water for our customers. A new water treatment plant was completed in 2006. The District maintains 32 miles of water mains, two booster stations, and 150 fire hydrants.

Wastewater is collected by 42 miles of sewer pipes and treated at three aerated lagoons located on Grimes Road. The district maintains thirteen pumping stations as well.

As part of our modernization plan, the CUD is continuing to upgrade water meters in the City to allow reading by scanning. This allows computer downloading to our billing system allowing seamless billing for our water and most sewer customers. In 2015, the District replaced 50 new water meters. To date over 90% of the water meters within the District have been replaced with modern meters.

Projects completed in 2015 included:

Several water services were also repaired or replaced as part of regular maintenance. The CUD replaced two manholes and repaired several more.

The CUD gained 2 new water customers and 1 new sewer customer this year. The District produced 191 million gallons of drinking water, an increase from 2014. The District treated 353 million gallons of wastewater in 2015, a decrease from 2014. Master plans for both the water and wastewater systems were prepared during the year. Further review of these plans is expected by the Trustees to chart the course of future construction by the District.



L to R; Alan Hitchcock, Nolan Hafford (dec. Jan. 2015), Paul Rossignol, Tim Ouellette, Sue Sands, Fred Page, Russell Plourde, Cheryl Ames, Joan Martin, Hector Belanger.

You can contact the District in the following ways:

Office telephone: 207-496-0911

Emergency/after hours: 207-493-3301

Website: <http://cariboumaine.org/cud>

Email: cud@gwi.net

**Alan Hitchcock,
General Manager**



Utilities District Audit Report



Chester M. Kearney

Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171

Barbara E. McGuire, CPA, CGMA
Herman Belanger, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Trustees
Caribou Utilities District
Caribou, Maine

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Caribou Utilities District, which comprise the Balance Sheets-Regulatory Basis as December 31, 2015 and 2014, and the related statements of earnings (loss) and changes in retained earnings – regulatory basis and the statements of cash flows-regulatory basis for the years then ended, 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 the financial reporting provisions of the Maine Public Utilities Commission. Management is also responsible for 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Utilities District Audit Report

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the Caribou Utilities District on the basis of the financial reporting provisions of the Maine Public Utilities Commission, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Maine Public Utilities Commission. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles, generally accepted in the United States of America, the financial position of the Caribou Utilities District as of December 31, 2015 and 2014, the changes in financial position, or, where applicable it’s cash flows for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the admitted assets, liabilities and equity of the Caribou Utilities District, as of December 31, 2015 and 2014, and the results of its operations and its cash flows for the years then ended in accordance with the financial reporting provisions of the Maine Public Utilities Commission as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of financial reporting provisions of the Maine Public Utilities Commission, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Maine Public Utilities Commission. Our opinion is not modified with respect to that matter.

Other Matters

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis on pages 4 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Utilities District Audit Report

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caribou Utilities District's basic financial statements. The accompanying supplementary information on pages 18 through 25 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2016 on our consideration of Caribou Utilities District's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caribou Utilities District's internal control over financial reporting and compliance.

Chester M. Kearney

Presque Isle, Maine
February 12, 2016



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Caribou Utilities District we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the Caribou Utilities District exceeded its liabilities at the close of the most recent fiscal year by \$5,603,056 (equity).
- The District's total equity decreased by \$125,545.
- The District's total long-term debt decreased by \$252,827 during the current fiscal year. The change was a result of new borrowing of \$112,996 and principle payments of \$365,823.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Caribou Utilities District's basic financial statements. The District's basic financial statements are prepared in conformity with accounting practices prescribed by the Maine Public Utilities Commission. They consist of Balance Sheets, Statements of Earnings (Loss) and Changes in Retained Earnings, and Statements of Cash Flows.

The Balance Sheets present information on all of the District's assets and liabilities, with the difference between the two reported as equity. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statements of Earnings (Loss) and Changes in Retained Earnings present information showing how the District's equity changed during the most recent fiscal year. All changes in equity are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenue and earned but unused vacation leave).

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 10 to 17 of this report.

EQUITY

As noted earlier, equity may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$5,603,056 at the close of the most recent fiscal year.

A significant portion of the District's equity (41%) reflects Contributions in Aid of Construction which are amortized as the corresponding assets depreciate.



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

	Water Department		Sewer Department		Total	
	2015	2014	2015	2014	2015	2014
Contributions in aid of construction, net of accumulated amortization	934,506	1,023,508	1,352,174	1,493,382	2,286,680	2,516,890
Retained earnings	1,820,133	1,627,759	1,496,243	1,583,952	3,316,376	3,211,711
	<u>2,754,639</u>	<u>2,651,267</u>	<u>2,848,417</u>	<u>3,077,334</u>	<u>5,603,056</u>	<u>5,728,601</u>

STATEMENTS OF OPERATIONS

- Operating revenues increased by \$47,462 (4.6%) for the Water Department and increased \$21,042 (2.9%) for the Sewer Department. This increase in water revenue is due to a 4% rate increase in September 2014 offset by declining usage. Sewer rates remained unchanged from 2014 to 2015.
- Operating expenses decreased by \$1,646 (.17%) for the Water Department and increased by \$42,914 (5.1%) for the Sewer Department. Operating expenses are further detailed in the Schedules of Operating Expenses found on pages 19 & 20.
- Operations resulted in net earnings of \$103,372 for the Water Department compared to net earnings of \$507,452 in 2014. The Sewer Department's operations produced a net loss of \$228,917 compared to a net loss of \$661,878 in 2014. There was a time interdivision payment for miscellaneous services rendered to sewer department not billed by water department including cost for utility billing, equipment usage, and other use of assets dating back to 2003, which resulted in \$510,682 of additional income to the Water Department and \$510,682 of expense in the Sewer Department. Going forward these charges will be paid annually.

PROPERTY, PLANT, AND EQUIPMENT

The District's property, plant, and equipment as of December 31, 2015, amounts to \$8,656,214, (net of accumulated depreciation). This investment in capital assets includes land, buildings, transmission and distribution lines, meters, hydrants, pumping and purification systems, standpipes, and general equipment. The total decrease in the District's property, plant, and equipment for the current fiscal year was 4.5%. This decrease is represented by an increase of \$187,223 of property in service and an increase in accumulated depreciation of \$604,063.

Additional information on the District's capital assets can be found in the Schedule of Changes in Property, Plant, and Equipment on page 18 of this report.

LONG-TERM DEBT

At the end of the current fiscal year, the District had total bonded debt outstanding of \$3,661,842 and notes payable of \$410,696. All of this debt is backed by the full faith and credit of the district. Information on bonds and notes payable can be found in note 5 on pages 13-14 of this report.

ECONOMIC FACTORS AND FUTURE EVENTS

The District continues to search for ways to provide the best service at the lowest possible cost to its users and rate payers. The District must continue to maintain strict standards for both the Water and Sewer Departments to comply with drinking water and environmental regulations. The District is currently exploring financing options including grants and loans for projects under consideration for 2015. The District plans to replace water mains on North and South Main Street in 2016 at an approximate cost of \$1.8 million.



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Caribou Utilities District finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of Trustee's, Caribou Utilities District, PO Box 10, Caribou, Maine 04736.

-6-

Chester M. Kearney, Certified Public Accountants



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

STATEMENTS OF EARNINGS (LOSS) AND CHANGES IN RETAINED EARNINGS - REGULATORY BASIS

YEARS ENDED DECEMBER 31, 2015 AND 2014

	WATER DIVISION		SEWER DIVISION		TOTAL	
	2015	2014	2015	2014	2015	2014
OPERATING REVENUES						
Water user fees	1,043,288	994,034			1,043,288	994,034
Sewer user fees			687,128	673,096	687,128	673,096
Other operating revenues	28,266	30,058	41,422	34,412	69,688	64,470
	<u>1,071,554</u>	<u>1,024,092</u>	<u>728,550</u>	<u>707,508</u>	<u>1,800,104</u>	<u>1,731,600</u>
OPERATING EXPENSES						
	916,260	917,906	888,077	845,163	1,804,337	1,763,069
	<u>155,294</u>	<u>106,186</u>	<u>(159,527)</u>	<u>(137,655)</u>	<u>(4,233)</u>	<u>(31,469)</u>
EARNINGS (LOSS) FROM OPERATIONS						
	<u>(51,922)</u>	<u>401,266</u>	<u>(69,390)</u>	<u>(524,223)</u>	<u>(121,312)</u>	<u>(122,957)</u>
OTHER INCOME AND (DEDUCTIONS)						
	103,372	507,452	(228,917)	(661,878)	(125,545)	(154,426)
NET EARNINGS/(LOSS)						
	<u>1,627,759</u>	<u>1,031,305</u>	<u>1,583,952</u>	<u>2,104,622</u>	<u>3,211,711</u>	<u>3,135,927</u>
RETAINED EARNINGS, BEGINNING OF YEAR						
	89,002	89,002	141,208	141,208	230,210	230,210
ADD TRANSFER OF DEPRECIATION FROM CONTRIBUTIONS AND GRANTS IN AID OF CONSTRUCTION						
	<u>1,820,133</u>	<u>1,627,759</u>	<u>1,496,243</u>	<u>1,583,952</u>	<u>3,316,376</u>	<u>3,211,711</u>
RETAINED EARNINGS, END OF YEAR						

See notes to financial statements

Chester M. Kearney, Certified Public Accountants



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

NOTES TO FINANCIAL STATEMENTS

(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Caribou Utilities District is a quasi-municipal water and sewer utility. The Water Division is regulated by the State of Maine Public Utilities Commission which provides for an approval process on water rates charged, consistent with the public interest and other requirements of law.

The financial statements were prepared in conformity with accounting practices prescribed or permitted by the Maine Public Utilities Commission, which is a comprehensive basis of accounting other than generally accepted accounting principles. The financial statements show the operations of the water and sewer departments separately.

The District considers all accounts and liens receivable to be fully collectible; accordingly, no allowance for doubtful accounts is made. If amounts become uncollectible, they will be charged to operations when that determination is made.

Inventories of pipes, materials and supplies are stated at cost. Cost is determined substantially on the first-in, first-out basis.

Donated assets are recorded at their fair value at the date of donation; all other assets are recorded at cost.

Depreciation is provided by the straight-line method at rates that are designed to amortize the original costs of the assets over their estimated useful lives. These rates range from fifty to one hundred years for reservoirs and water mains; twenty to fifty years for other water distribution equipment and sewer treatment plants, facilities, pump stations and buildings; and from five to twenty years for other equipment.

The District has received refunds and credits to long-term debt intended to reduce the effective interest rate on bonds payable. The refunds and credits are recorded as deferred revenue at the time they are received and are amortized over the life of the bonds.

Depreciation related to assets acquired through government grants is offset against the related grant as a reduction of contributions in aid of construction.

For the purposes of the statements of cash flows, the District considers all highly liquid investments with maturities of three months or less when purchased to be cash.

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses. Actual results could differ from these estimates.

The District's financial instruments consist of cash, cash equivalents, accounts receivable, accounts and accrued payables, and notes payable. The fair values for the financial instruments that are current liabilities or current assets approximate their carrying amounts. The fair value of long-term notes payable has not been disclosed because management believes that their fair values cannot reasonably be determined.

-10-

Chester M. Kearney, Certified Public Accountants



Eastern Aroostook Regional School Unit

RSU 39's vision statement is ***"Preparing Today's Learners for Tomorrow's World"***. It establishes our commitment to move away from traditional education, toward a model that insures all students are prepared for college, career and citizenship. Our traditional model has been effective for our best students to be college ready and most students to be prepared to work in an industrial era economy. The future, however, demands that more students pursue some level of post secondary training and all students are prepared for careers in an information age economy.

Businesses are constantly evolving as technology keeps reinventing what they need to do to be successful while introducing new jobs that have never existed. Students will need the ability to continually learn and evolve with the future. Skill sets in problem solving, critical thinking, communication and working collaboratively will replace the need to know facts and recall information.

Our vehicle to transition education to this new world is called "Performance Based Education". A performance-based system will include rigorous standards, an emphasis on individualized learning, assessments that guide learning and staff committed to supporting all students. RSU 39's District Leadership Team is continuing to lead our work towards Proficiency Based Education. In 2013, the Maine Legislature passed into law LD 1422, An Act to Prepare Maine People for the Future Economy. The cornerstone of the law is the requirement that Maine transition to a proficiency-based system in which graduation from a Maine high school would be based on students demonstrating proficiency in meeting learning standards. We are poised to begin to graduate students in this proficiency-based system in 2021.



Regional School Unit 39

**Caribou
Limestone
Stockholm**

RSU 39 continues to work closely with 12 other school districts in Aroostook County through the Northern Maine Educational Collaborative, NMEC. The school districts in NMEC came together in 2012 with the common purpose of supporting the change to a Proficiency Based Education system. By joining forces, NMEC schools have been able to learn from each other and share resources such as bringing in outside experts on Proficiency Based Education, ultimately, saving professional development funds for all districts.

Retooling any business or organization is a huge undertaking that requires time and additional resources. Unfortunately at the same time our need to change is so critical, the sluggish economy is making the work that much more difficult. RSU 39, like most school systems in Maine, is also dealing with the challenges of declining enrollments. RSU 39's total student population count was reduced by 31 students in 2015, reflecting a trend that has continued for more than a decade. As a school district that receives significant state funding for every student, the loss of student population challenges us to maintain our programs, let alone evolve to a new system.

The change in education from traditionally "covering the curriculum" with some students learning at high levels to a proficiency-based system where all students learn at high levels will be a huge shift in how education has worked. Experts describe the change as "Second Order Change". It is not tinkering around the edges, but changing deeply held traditions and long standing practices. It won't be easy, but it is critical for the future success of our students, our community and Maine's workforce.



Cary Medical Center

Cary Medical Center marked our 90th Anniversary in 2014 celebrating a tradition of caring that began with the opening of the hospital in 1924 thanks to a generous gift from our original founder, Dr. Jefferson B. Cary. We could not have had a more impressive follow up to that celebration than the hospital's performance in 2015. It was an 'Award Winning' year for our hospital thanks to the remarkable work of our employees, medical staff and volunteers.

Our year began with the exciting arrival of Dr. Sheelagh Prosser to begin practice at the Pines Family Health Center in Presque Isle. Dr. Prosser who came back to the US after practicing in Ireland for some twenty years had previously worked with Pines at the Pines Family Health Center at the Aroostook Centre Mall in Presque Isle.

Early in 2015 five rural hospitals formed the Maine Rural Health Collaborative to consider opportunities to share services, reduce cost, and improve care. The hospitals are: Northern Maine Medical Center, Cary Medical Center, Houlton Regional Hospital, St. Joseph's Hospital, and Mount Desert Island Hospital. The hospitals are represented by board chairs, CEO's and CFO's.

A number of major projects went into full gear early in 2015. Voice Activated Dictation, Renovations of our Oncology Center, Patient Room Renovations and the purchase of five new Anesthesia Machines and OR lighting upgrade in all operating rooms. These projects would set the tone for a very busy year and major financial commitments.

A major theme of 2015 was 'Award Winning Health Care'. The recognition began in January when we learned that a 2015 Consumer Reports Magazine survey of some 2,600 US hospitals on patient safety and experience ranked Cary Medical Center the 7th highest scoring hospital in the nation. Due to restrictions related to objectivity the hospital was not allowed to promote the survey results other than to put it on the website and respond to consumer questions. This was a tremendous honor for the hospital and a sign of things to come. Scores measured infection rates, readmissions, and overall patient experience.

Early in February Cary was informed that they were one of 11 Maine Hospitals named to Harvard Pilgrim's Hospital Honor Roll. The Honor Roll recognizes adult, acute care hospitals whose performance was among the top 25% for quality and patient experience measures as reported by the Centers for Medicare and Medicaid Services. Cary was the only hospital in the County to receive this recognition.

Project ARCH (Access Received Closer to Home) continued to grow after the passage of HR Bill 5404 legislation in 2014, giving statutory authority to extend the project for another two years. Project ARCH has been a tremendous benefit to Aroostook County Veterans who now are able to receive specialty services, including surgical services and hospitalization at Cary. Cary is one of 5 sites in the nation selected to be part of this successful program.

February also saw the announcement of a near \$1 million dollar grant to establish the Rural Health Innovation Network from the Health Services and Resources Administration (HSRA). Cary was the applicant for the grant and a major priority of the network is to integrate clinical care for chronically ill populations by coordinating and sharing services among the participating hospitals. Ten of Maine's 37 hospitals are participating in the network.

Cary continued to be recognized for quality care when the 'Get Better Maine' website developed by the Maine Health Management Coalition ranked the hospital above the top ten percent of hospitals in the nation for 'communications with doctors' and 'communications with nurses'. The hospital also rated above the top ten percent for 'pain control' and 'received help quickly'. Cary also received high marks from MEMIC for its 'culture of safety'. The hospital received a score of 4 out of a possible 5 and "an excellent safety culture is present at the hospital," according the company.

Planning meetings with architectural firm WBRC began in March to design renovations of patient rooms on the Acute Care Unit. Costs for the project were considerable topping \$1 million dollars. The project received a major boost when the Jefferson Cary Estate offered \$500,000 to assist with financing the renovations.



Mary Lou Nelson being recognized for 55 years of employment at Cary in the hospital clinical laboratory. Pictured is Nelson in front. In back, Paula Parent, RN, Director of Human Resources and Chief Nursing Officer; Joan McElwain, MLT, then Manager of the Cary Clinical Laboratory; Kris Doody, RN, Cary CEO; and Gregg Collins, Chairman of the Cary Board - 2015.



Cary Medical Center

In May the Maine Health Management Coalition released updated hospital safety scores for 18 Maine hospitals that have been assigned by the Leapfrog Group, an independent non-profit organization representing employers and purchasers of health care. In Maine 11 hospitals received an 'A', the highest letter grade. Seven of those hospitals have received 'Straight A's since the inception of the score, including Cary Medical Center. Cary was the only hospital in the County to receive an 'A' score.

Award winning health care is made possible by the remarkable team of employees, volunteers, trustees, auxiliary, medical staff, the entire organization. In May Cary recognized employees for longevity and our volunteers for dedicated hours of service. Some 75 employees were recognized for 1200 years of combined service. A very special presentation was made to Mary Lou Nelson who celebrated her 55th year as an employee, still contributing her talents in the hospital laboratory. Mary Lou received Airline Tickets for travel to Alaska to visit her family. We also celebrated 20 Years of service to Cary with Leona Chasse. She arrives at 3:00 am in our laundry department in preparation for a day's activities. Mrs. Chasse also celebrated her 86th birthday.

Our volunteers were also honored during the month of May for 8,157 hours of service. Following a buffet lunch volunteers were entertained by Penelope Van Winkle (Alias Betty Walker). Volunteers enjoyed the very special talents of Betty, former Director of Volunteer Services and winner of the Maine Hospital Caregiver of the Year Award.

May saw the completion of the design work on the renovations for the new Jefferson Cary Cancer Center. With the final approval by the State Fire Marshall work began in June with completion anticipated by late summer. Jenn Plant, RN was named the new nurse manager for the Oncology Service.

Cary celebrated National Hospital Week in May with the launching of its Facebook Page and the creation of the Healthy You Walking Club along with traditional events. Some 100 people have now joined the Walking Club and more than 1,000 people engage our Facebook page.

The summer of 2015 was one of our busiest ever. Work continued on the Jefferson Cary Cancer Center. Cary was fully engaged with the American Cancer Society's Relay for Life program with Dr. Regen Gallagher, our Chief Medical Officer and Dr. Nadia Rajack, Oncologist spoke at the formal opening of the event. The Cary Classic Benefit Golf Tournament and Ride Aroostook were held on the same weekend in July. The hospital featured a tribute to the Vietnam War 50th Anniversary with a beautiful float in the 'Fort Fairfield Potato Blossom' and the 'Caribou Cares About Kids' parades featuring images of the Vietnam Men and Women's Memorials in Washington DC.

While the summer season was full of activity and excitement there was also a tragic turn of events with the death of Cary

nurse, Ann King. Ann continued to offer that irrepressible smile and hug as she endured the effects of cancer. Ann was honored by the Caribou Fire and Ambulance Department joined by Crown Ambulance in a special parade and dedication of the Air Ambulance. Employees, medical staff, friends and colleagues held a special fund raising event at the Caribou VFW raising more than \$30,000. Together with support from the hospital Ann and her family enjoyed a vacation at Disney World in Florida and, through it all Ann kept being an inspiration to all of us. When she died on August 20th the entire community turned out to one of the most impressive Memorial Services held at the Caribou Wellness Center. It was a remarkable tribute to a remarkable woman. Later in the year Ann's recognition would continue in a special presentation by the New England Organ Bank. Ann was an outstanding leader in promoting organ donation and established the 'Donor Dash 5K' that is held in April every year to benefit the Organ Bank. Representatives of the Organ Bank came to Cary to dedicate a beautiful granite bench in her name that will be placed on the grounds of Cary Medical Center.

In August Cary's CEO, Kris Doody, RN, MSB, officially donated and dedicated the Purple Heart Monument to the Veterans Memorial Park Association. The monument has been installed at the park and is a gift from the hospital. Kris also was the Keynote speaker for the event. Kris was also invited to Keynote the annual POW/MIA ceremony at the Caribou Veterans Cemetery and the following day Kris was the MC for the Maine Corps League's 'Celebration of Freedom' at the Caribou Performing Arts Center. This wonderful show, featuring incredible local talent raised funds for indigent Veterans in the County.

Something very special happened in August when the family of Brian Caldwell, a local man who lost his life to cancer, contacted Cary about the possibility of creating a special fund to benefit patients being cared for in the new Jefferson Cary Cancer Center. Family and friends of Brian had held a Motorcycle and Vehicle Ride and raised more than \$5,000. The family had experienced through Brian, the strain that cancer treatment, the cost of travel, and being out of work places on a family. They knew that other families were experiencing the same difficulties. Working with the Jefferson Cary Foundation and the Cancer Center's Survivorship Committee 'Brian's Ride Fund' was established. Family and friends held additional events including a New Year's Eve Bash that raised more than \$8,000. With other events and donations the fund now tops \$15,000 and is providing support to cancer patients and their families.

In September, the Cary Medical Center Board of Directors paid a special tribute to Betty Hatch of Caribou, who is leaving the board after 24 years of service to the hospital. Betty, who has served in various capacities on the Cary board including board chair and chair of the Finance and Personnel Committee, was presented with an Amish Rocking chair and a framed print of the Cary campus.



Cary Medical Center

Betty Hatch receiving an award from then Cary Board Chair, Gregg Collins. Betty retired from the Board after 24 years of service.



As the fall season approached Cary announced the completion of renovations for the new Jefferson Cary Cancer Center. The renovations were made possible, in part, by some \$70,000 in donations from our generous community including members of the hospital's medical staff and employees. A 'gala' open house was held on Saturday, December 5th. Cancer patients and their families received a special invitation along with donors to the project, staff with the Cancer Center, as well as board members of Cary and Pines. More than 200 attended the event.

It was a very busy fall season with the Cary Medical Center Auxiliary holding its 23rd Annual Walk for Care in October. The Cary Health Fair drew some 500 people to Caribou High School and 'Pink Aroostook', a breast cancer support program, held the annual Pink Aroostook Luncheon featuring Dr. Susan Silberstein, an internationally recognized speaker on nutrition and cancer prevention. Cary Medical Center partnered with the Pine Tree Chapter of the American Red Cross, WAGM Television, Northern Maine Community College, Caribou Fire and Ambulance, Loring Job Corps and the Pine Tree Burn Foundation to promote the Home Fire Preparedness program. The program was a response to an unprecedented nine fire deaths that occurred in the past year. The project would educate the public about fire safety and provide free smoke alarms including installation. Cary and Pines joined together to sponsor the 2015 Arthritis Symposium at the Caribou Inn and Convention Center. More than 300 area residents attend this dynamic event presenting Pines Orthopedics and Sports Medicine Cary Surgical Services and Cary Rehab. In October the Cary Family Talent Show was held at the Caribou Performing Arts Center.

Awards just kept coming as the year drew to a close. Cary was, for the second year in a row, recognized as one of 'America's Best Hospitals for Obstetrics' by 'Women Certified'. The award is based on patient satisfaction scores, clinical quality measures

and patient safety. The New England Organ Donor Bank presented Cary with the Gold Recognition Award through the US Department of Health and Human Services for encouraging and educating staff and the community to enroll in their state registry as organ, eye and tissue donors. The Maine Public Health Association also presented their 'Program of Excellence' Award to Cary's Camp Adventure a Diabetes Camp for children with Type 1 Diabetes. Camp Directors Erica Ouellette, RN, CDE, and Ann Gahagan, FNP-C, BC-ADM, accepted the award.

The construction project to renovate the patient rooms on the Acute Care Unit, began in October. Five rooms are completed in phases so that we can continue to function with patient activity. The former Pediatric Unit now ACU II has been prepared to handle the patient overflow and the project will continue through early 2016.

The year 2015 closed the way it had begun with a major recognition of the hospital as one of the nations 'Top Rural Hospitals'. The recognition came from the Leapfrog Group. Cary was one of ninety-eight 'Top Hospitals' selected from more than 1600 eligible nationwide. This award is widely acknowledged as one of the most prestigious distinctions any hospital can receive in the United States. Cary CEO, Kris Doody, RN, traveled to Washington, DC to receive the award on Tuesday, December 1st.

The year 2015 also experienced expansion in the hospital's medical staff. Dr. Rashmi Bawa a General Surgeon with special training in breast surgery joined the hospital's general surgeons, Dr. Bani-Hani and Dr. Julio Arebalo. Dr. Philip Din who had been providing temporary coverage as the night Hospitalist signed an independent contractor agreement with Pines Health Services working two weeks per month beginning January 2016. We also received a signed contract from Dr. Jeffrey Hocksma who will join the hospital and Pines Health Services in 2016 as a Hospitalist. Dr. Diyanah Elyaman, the wife of our General Surgeon, Dr. Bani-Hani, has also signed an agreement with Pines and will join us following the completion of her Family Practice Residency in Detroit in 2016. Allison Ainsworth, FNP will be joining Pines in February 2016 and will be primarily located at Pines Health Center in Fort Fairfield. Jonathan Reynolds, CRNA has completed his training and successfully passed certification. He joined the Anesthesia Department at Cary in January 2015. Johnathan is the son-in-law of Cary Anesthesiologist Dr. Wayne Smith.

The year 2015 was certainly one for the ages as Cary Medical Center demonstrated its commitment to quality care through its efforts to offer the very best patient experience, with a focus on clinical performance and patient safety. The awards received by the hospital over the past year is confirmation of our leadership role in rural health care. We acknowledge the tremendous performance and hard work of our team of health care professionals along with our volunteers, trustees, auxiliary, and others who have helped create this unique and growing medical center.



Cary Medical Center

CARY MEDICAL CENTER AND CARIBOU HOSPITAL DISTRICT

Combined Statement of Operations Years Ended December 31, 2015 and 2014

	2015	2014
Revenue		
Net patient service revenue	\$ 50,872,000	\$ 48,849,000
Other revenue	3,662,000	3,536,000
Meaningful use revenues	-	447,000
Total operating revenue	<u>\$ 54,534,000</u>	<u>\$ 52,832,000</u>
Operating Expenses		
Salaries and benefits	25,748,000	24,892,000
Supplies and other	25,178,000	24,175,000
Depreciation and amortization	1,752,000	1,691,000
Total operating expenses	<u>\$ 52,678,000</u>	<u>\$ 50,758,000</u>
Operating (loss) income	<u>\$ 1,856,000</u>	<u>\$ 2,074,000</u>
Nonoperating revenues (expenses)		
Investment income	(26,000)	(44,000)
Contributions and program support	85,000	36,000
Interest	(129,000)	(155,000)
Total nonoperating revenues (expenses)	<u>\$ (70,000)</u>	<u>\$ (163,000)</u>
Excess of revenues over expenses before capital contributions	<u>\$ 1,786,000</u>	<u>\$ 1,911,000</u>
Discontinued Operations		
Capital contributions	130,000	91,000
Increase in net assets	<u>\$ 1,916,000</u>	<u>\$ 2,002,000</u>
	ASSETS	
Current assets		
Cash and cash equivalents	\$ 3,503,000	\$ 3,865,000
Patient accounts receivable, net of estimated uncollectibles of \$1,470,000 in 2015 and \$1,276,000 in 2014	7,193,000	6,324,000
Meaningful use receivables	-	377,000
Estimated third-party payor settlements	218,000	205,000
Supplies, prepaid expenses and other current assets	2,128,000	1,691,000
Total current assets	<u>\$ 13,042,000</u>	<u>\$ 12,462,000</u>
Assets limited as to use	4,939,000	4,864,000
Capital assets	9,969,000	9,824,000
Estimated settlements from MaineCare	-	-
Other Assets		
Long-Term Investments	1,604,000	2,254,000
Other receivables, net of estimated uncollectibles of \$20,000 in 2015 and 2014	474,000	726,000
Total assets	<u>\$ 30,028,000</u>	<u>\$ 30,130,000</u>
	LIABILITIES AND FUND BALANCE	
Current liabilities		
Current portion of long-term debt	\$ 762,000	\$ 1,035,000
Accounts payable and accrued expenses	1,960,000	2,549,000
Accrued salaries and related amounts	1,311,000	2,023,000
Estimated Third-Party Payor Settlements	2,011,000	1,620,000
Other current liabilities	341,000	395,000
Total current liabilities	<u>\$ 6,385,000</u>	<u>\$ 7,622,000</u>
Long-term debt, less current portion	2,233,000	2,994,000
Deferred lease revenue	269,000	289,000
Total liabilities	<u>\$ 8,887,000</u>	<u>\$ 10,905,000</u>
Net assets		
Invested in capital assets net of related debt	6,975,000	5,795,000
Restricted expendable for specific operating activities	195,000	33,000
Unrestricted	13,971,000	13,397,000
Total net assets	<u>\$ 21,141,000</u>	<u>\$ 19,225,000</u>
Total liabilities and net assets	<u>\$ 30,028,000</u>	<u>\$ 30,130,000</u>



Jefferson Cary Endowment Fund

FELCH & COMPANY, LLC

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Trustees of the
Jefferson Cary Hospital Endowment Fund

We have reviewed the accompanying financial statements of Jefferson Cary Hospital Endowment Fund (a nonprofit Organization), which comprise the statement of financial position as of December 31, 2015 and December 31, 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Felch & Company LLC

May 2, 2016



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2015 AND DECEMBER 31, 2014

ASSETS

	<u>2015</u>	<u>2014</u>
CASH AND TEMPORARY INVESTMENTS (Note 3)	\$ 355,561	\$ 685,267
INVESTMENTS (Note 2)	<u>406,316</u>	<u>312,100</u>
	<u>\$ 761,877</u>	<u>\$ 997,367</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Contributions payable (Note 5)	\$ 290,000	\$ -
NET ASSETS PERMANENTLY RESTRICTED		
Jefferson Cary	111,940	111,940
Caribou Grange	10,000	10,000
Spaulding	1,000	1,000
Bearce	1,000	1,000
Getchell	1,000	1,000
Hardison	1,000	1,000
Russ	500	500
Sincock	<u>1,000</u>	<u>1,000</u>
	127,440	127,440
NET ASSETS UNRESTRICTED	<u>344,437</u>	<u>869,927</u>
Total Net Assets	<u>471,877</u>	<u>997,367</u>
	<u>\$ 761,877</u>	<u>\$ 997,367</u>

See independent accountants' review report.
The accompanying notes are an integral part of these financial statements.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2015 AND DECEMBER 31, 2014

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS		
SUPPORT		
Interest	\$ 4,212	\$ 3,613
Investment return, net (Note 2)	<u>(27,112)</u>	<u>3,961</u>
	<u>(22,900)</u>	<u>7,574</u>
EXPENSES		
Professional fees	1,000	900
Investment fees	1,539	-
Donations	500,000	-
Other fees	<u>51</u>	<u>65</u>
	<u>502,590</u>	<u>965</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	(525,490)	6,609
NET ASSETS - BEGINNING OF YEAR	<u>997,367</u>	<u>990,758</u>
NET ASSETS - END OF YEAR	<u>\$ 471,877</u>	<u>\$ 997,367</u>

*See independent accountants' review report.
The accompanying notes are an integral part of these financial statements.*



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2015 AND DECEMBER 31, 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in unrestricted net assets	\$ (525,490)	\$ 6,609
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Unrealized loss on investments	238,230	6,380
Realized (gain) on sale of investments	(187,316)	-
Increase in contributions payable	<u>290,000</u>	<u>-</u>
Net cash provided by (used in) operating activities	<u>(184,576)</u>	<u>12,989</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(417,172)	-
Proceeds from the sale of investments	<u>272,042</u>	<u>-</u>
Net cash (used in) investing activities	<u>(145,130)</u>	<u>-</u>
RESULTING IN AN INCREASE (DECREASE) IN CASH AND TEMPORARY INVESTMENTS OF	(329,706)	12,989
CASH AND TEMPORARY INVESTMENTS - BEGINNING OF YEAR	<u>685,267</u>	<u>672,278</u>
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	<u>\$ 355,561</u>	<u>\$ 685,267</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>
Noncash investing transaction:		
Unrealized (loss) on investments	<u>\$ (238,230)</u>	<u>\$ (6,380)</u>

See independent accountants' review report.
The accompanying notes are an integral part of these financial statements.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND DECEMBER 31, 2014

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Jefferson Cary Hospital Endowment Fund was funded in 1912 by a bequest from Dr. Jefferson Cary. The funds are held in trust for the benefit of Cary Medical Center. Since its inception, the fund has accepted various other gifts and bequests dedicated to the support of the Medical Center.

Investment Valuation and Income Recognition

FASB ASC 820 provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 - Inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Investments in equity securities are valued at quoted market prices at year end and are considered to be Level 1 investments.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Income Taxes

The Endowment Fund is exempt from income and other taxes under the provisions of Internal Revenue Code Section 501(c)(2). Accordingly, no provision for income taxes has been made. The tax years ended December 31, 2013, 2014 and 2015, remain open to examination by the major taxing jurisdictions in which the Organization is subject to tax.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015 AND DECEMBER 31, 2014

(2) INVESTMENTS

As of December 31, 2015 and December 31, 2014, investments consisting of various stocks and mutual funds are summarized as follows:

	<u>2015</u>	<u>2014</u>
Fair value	\$406,316	\$312,100
Cost	<u>417,177</u>	<u>84,731</u>
Unrealized gain (loss), net	\$(10,861)	\$227,369

A summary of the investment return and its classification in the statements of activities is as follows:

	<u>2015</u>	<u>2014</u>
Dividend income	\$ 10,646	\$10,341
Realized gain	200,472	-
Unrealized (loss), net	<u>(238,230)</u>	<u>(6,380)</u>
Total investment return, net	\$ <u>(27,112)</u>	\$ <u>3,961</u>

A detail of the investments as of December 31, 2015, is as follows:

<u>Company</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain/(Loss)</u>
Dodge & Cox Balanced Fund	\$ 39,310	\$ 41,344	\$ (2,034)
Dodge & Cox Stock Fund	39,028	41,659	(2,631)
Fair Point	-	5	(5)
Fidelity Contrafund	60,800	62,543	(1,743)
Fidelity Balanced Fund	59,763	63,863	(4,100)
Ivy Fd	40,199	42,253	(2,054)
JP Morgan Tr II	59,922	61,018	(1,096)
Powershares QQQ Trust	67,116	61,794	5,322
Wells Fargo Advantage	<u>40,178</u>	<u>42,698</u>	<u>(2,520)</u>
	<u>\$406,316</u>	<u>\$417,177</u>	<u>\$ (10,861)</u>

Investments consist of various publicly traded stocks and mutual funds. The following table sets forth by level, within the fair value hierarchy, the fair value measurements at December 31, 2015 and December 31, 2014:

	<u>Fair Value Measurement at Reporting Date</u>			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Available for sale:				
<u>December 31, 2015</u>				
Equity securities	\$ 67,116	\$ 67,116	\$ -	\$ -
Mutual funds	\$339,200	\$339,200	\$ -	\$ -
<u>December 31, 2014</u>				
Equity securities	\$312,100	\$312,100	\$ -	\$ -

There were no transfers between asset classes during the years ended December 31, 2015 and December 31, 2014.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015 AND DECEMBER 31, 2014

(3) CASH IN BANK

As of December 31, 2015, the Endowment Fund's cash was invested with local banks. All balances were insured by the Federal Deposit Insurance Corporation.

The Endowment Fund considers all short-term investments with an original maturity of three months or less to be temporary investments. Interest on cash and temporary investments is paid at rates ranging from 0.5% to 1.45%.

(4) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(5) CONTRIBUTIONS PAYABLE

Contributions payable includes the amount pledged to Cary Medical Center to assist with the funding of a project to renovate patient rooms. The total contribution amount was \$500,000 of which \$290,000 was still due as of December 31, 2015.

(6) RESTRICTIONS ON NET ASSETS

The Endowment Fund consists of permanently restricted and unrestricted net assets. The permanently restricted net assets represent restricted donations to the fund which were considered unexpendable. All earnings and growth above this amount are considered unrestricted and expendable.

(7) SUBSEQUENT EVENTS

Management has reviewed subsequent events through May 2, 2016, the date that these financial statements were available to be issued, and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.



Auditors' Report

FELCH & COMPANY, LLC

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the City Council of the
City of Caribou, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Auditors' Report

To the City Council of the
City of Caribou, Maine

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine, as of December 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of the City of Caribou, Maine, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. These primary government financial statements do not include financial data for the City's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the City of Caribou, Maine, as of December 31, 2015, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity of the City of Caribou, Maine, as of and for the year ended December 31, 2015, and our report thereon, dated June 24, 2016, expressed an unmodified opinion on those financial statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary information and public pension information on Pages I through X and Supplements 1 through 4, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Auditors' Report

To the City Council of the
City of Caribou, Maine

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Caribou's basic financial statements. The supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2016 on our consideration of the City of Caribou's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Caribou's internal control over financial reporting and compliance.

Felch & Company LLC

Caribou, Maine
June 24, 2016



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

The following narrative is an overview and discussion of the financial activities of the City of Caribou for the financial year ending December 31, 2015. Management's discussion and analysis should be viewed as a tool to aid the reader in understanding the City's financial performance along with an enhanced insight to the attached financial statements and notes to the financials.

Financial highlights:

- The City of Caribou, Maine adheres to the standards of GASE 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. Under these standards management has prepared statements of comparison indicating the relative changes within the City's organizational and financial structures. Much of the detail as well as the summary presented within this text can be found in Exhibit D that highlights the end results of operations for the City in 2015.
- The Financial Administrators of the City have implemented a modified approach towards valuing its infrastructure. This approach includes the establishment of condition statements for much of the City's infrastructure and a plan of capital actions to maintain and improve assets in accordance with prudent financial practices.
- The City has also implemented infrastructure management and measurement tools as a result of these standards. The City has implemented and integrated a full depreciation basis of all capital infrastructures in a further effort to measure the ability of appropriately maintaining the existing infrastructure as well as accounting for future needs.

The Financial Statements

The discussion and analysis is intended to provide an introduction to the City's basic financial statements, which are comprised of three major components: 1) City-Wide Financial Statements, 2) Fund Financial Statements and 3) Notes to the Financial Statements. Supplementary information to the basic financial statement is also provided to fulfill mandatory requirements and clarification.

City-Wide Financial Statements

The City-wide financial statements present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting, similar in manner to private sector accounting statements. These statements also include all assets of the City (including infrastructure) as well as the liabilities with certain interfund activities eliminated.

The Statement of Net Position presents information on the City's assets and liabilities, with the difference between the two reported as net position. The capital assets reported under the non-current assets are based upon historical values less the total amount of depreciation accumulated to date. The City has implemented the modified approach for infrastructure assets allowing this statement to yield a more reflective position of the actual maintenance of the City's capital assets.



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

The Statement of Activities presents information demonstrating how the City's net position changed during the last calendar year on a department-by-department basis. All changes in net position are reported as soon as the activity occurs, regardless of the timing of the related cash flow relevant to the event. Therefore, revenues and expenses are reported in this statement for some items that will only result in a change in cash in future fiscal periods.

Both of these statements within the City-wide financials distinguish between governmental-type functions, principally supported by taxes, and intergovernmental revenues for the City. Governmental Activities for Caribou are defined as general government, health and sanitation, public works, police department, fire and ambulance, insurance and retirement, recreation, library, County tax, general assistance, Chamber of Commerce, Section 8 Housing, capital projects and other activities.

Fund Financial Statements

The fund financial statements are a grouping of related accounts that are used to maintain control over the resources that have been segregated through the budgetary process for specific activities or objectives. The City of Caribou utilizes fund accounting practices to ensure compliance with finance-related legal requirements as well as performance measures to monitor activity throughout the year. All of the funds of the City can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are synonymous with the activities reported as governmental activities under the City-wide financial statements. The governmental funds define how money flows into and out of those funds and the balances left at year-end. These funds use modified accrual accounting to measure the cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed shorter-term view of the City's general government operations and the basic services they provide. Governmental fund information aids in determining whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs and services. The differences in the governmental fund statements and those of the City-wide statements are defined in the reconciliation statements as part of the audit.

The City also utilizing non-major funds. These funds are funded completely through special revenues and are not funded through general property tax dollars. These non-major funds include Economic Development, Section 8 Housing, Family Self Sufficiency, and Snowmobile Trail Maintenance.

Notes to the financial statements are provided as additional information that is essential for the reader's full understanding of the data provided within the statements. The notes include schedules of significant activities including Property Taxes, Capital Outlays, Non-Capital Outlays, Trust and Agency Funds and Fixed Assets. Schedules are also included detailing the receipt and expenditures of State and Federal Financial Assistance. These schedules detail the total anticipated receipts, receipts and expenditures to date and the outstanding balances not yet encumbered at the time of the statements.



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

The Statement of Net Position (Exhibit A) reports total net position of \$25,491,085 from the operations of the Governmental activity. This aggregate amount consists of total assets less depreciation and liabilities and the difference between deferred net inflows and outflows of resources. Exhibit A is delineated into Assets: Current and Non-current, Deferred outflows of resources, Liabilities: Current and Non-current, Deferred inflows of resources and Net Position: Net Investment in Capital Assets, Restricted and Unrestricted.

The reader should refer to Table I as a comparison of Exhibit A of the net changes from 2014 to 2015. Please note that 2014 has been restated to include pension information as required for 2015 in order to maintain comparability for the two years. Total Current Assets increased by \$4,303,806 in 2015 primarily due to a cash refund from MainePERS of \$3,441,152. Capital Assets, net of depreciation, increased by \$125,325.

Table I indicates Current Liabilities increased by \$90,136 and long-term liabilities increased by \$172,932 primarily due to an increase in the net pension liability. Net Position increased by \$4,343,434 for 2015.

The reader should refer to Table II as a comparison of the changes in Net Position from 2014 to 2015. Total City net Expenditures for Governmental activities combined were \$9,966,486, as compared to \$7,798,999 for 2014 for an increase of \$2,167,487. Capital projects for 2014 showed net revenue of \$2,805,482 due to grant monies received for the runway project, a capital asset that will be depreciated over time versus expensed in 2014.

For 2015, the total General Revenues were \$10,868,768 as compared to \$10,766,529 for 2014, an increase of \$102,239. Taxes decreased by \$92,809 while Excise tax increased by approximately \$73,000 and other revenues increased by about \$92,000.

Pie charts follow to give the reader a visual indication of City Revenues and Expenses for 2015 as compared to 2014.



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

Table I provides data for the Governmental Activities for the years ended 2015 and 2014.

Table I
Net Position

	<u>2015</u>	(Restated) <u>2014</u>
Current Assets		
Cash and temporary investments	\$ 7,259,995	\$ 3,082,347
Taxes receivable	1,242,240	1,210,014
Notes receivable	291,517	298,468
Other receivables	486,064	413,523
Other current assets	75,433	47,091
Total Current Assets	<u>9,355,249</u>	<u>5,051,443</u>
Noncurrent Assets		
Capital assets, net of depreciation	18,278,944	18,153,619
Total Assets	<u>27,634,193</u>	<u>23,205,062</u>
Deferred Outflows of Resources	<u>204,204</u>	<u>26,805</u>
Current Liabilities		
Accounts payable and accrued expenses	105,181	118,986
Deferred compensation	722,580	624,232
Current portion note payable	32,292	26,699
	<u>860,053</u>	<u>769,917</u>
Noncurrent Liabilities		
Note payable, net of current portion	793,836	859,359
Net pension liability	451,917	213,462
	<u>1,245,753</u>	<u>1,072,821</u>
Total Liabilities	<u>2,105,806</u>	<u>1,842,738</u>
Deferred Inflows of Resources	<u>241,506</u>	<u>241,478</u>
Net Position		
Net investment in capital assets	17,452,816	17,267,561
Restricted for special revenue funds	290,449	263,116
Unrestricted	7,747,820	3,616,974
TOTAL NET POSITION	<u>\$25,491,085</u>	<u>\$21,147,651</u>



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

Table II
Change in Net Position

	<u>2015</u>	(Restated) <u>2014</u>
<u>General Revenues</u>		
Taxes	\$ 8,339,896	\$ 8,432,705
Federal and state assistance	568,158	538,280
Excise taxes	1,376,932	1,303,885
Other revenues	583,782	491,659
Total general revenues	<u>10,868,768</u>	<u>10,766,529</u>
<u>General Expenses, net of related revenues</u>		
General Government	519,200	729,342
Public Works	1,525,070	1,826,603
Police department	1,649,270	1,549,855
Fire and ambulance	232,154	366,917
Education	3,528,938	3,460,276
Recreation	677,006	627,421
County tax	402,177	410,995
Health and Sanitation	253,355	260,203
Insurance and retirement	389,403	422,521
Library	244,554	213,796
Capital projects	(47,471)	(2,805,482)
Other	592,830	736,552
Total general activities expenses	<u>9,966,486</u>	<u>7,798,999</u>
Change in Net Position before special item	902,282	2,967,530
Special item - refund from MainePERS	<u>3,441,152</u>	-
Change in Net Position	<u>4,343,434</u>	<u>2,967,530</u>
Net Position January 1	21,147,651	18,608,256
Prior period adjustment	-	(428,135)
Net Position January 1 (restated)	<u>21,147,651</u>	<u>18,180,121</u>
Net Position December 31	<u>\$25,491,085</u>	<u>\$21,147,651</u>



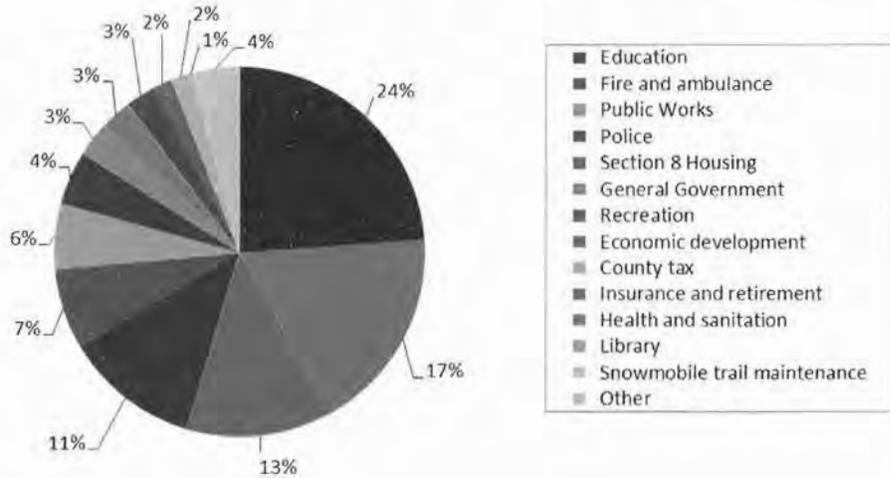
Auditors' Report

City of Caribou, Maine

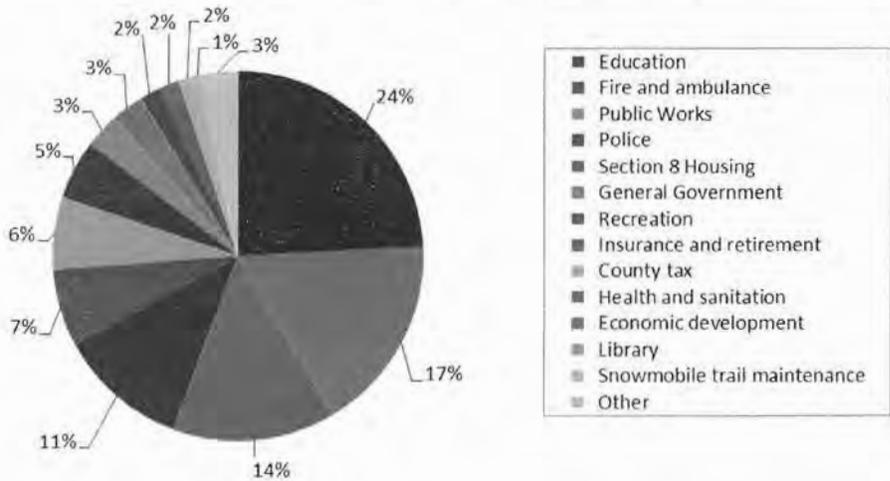
Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

2015 Government Activity Expense



2014 Government Activity Expense





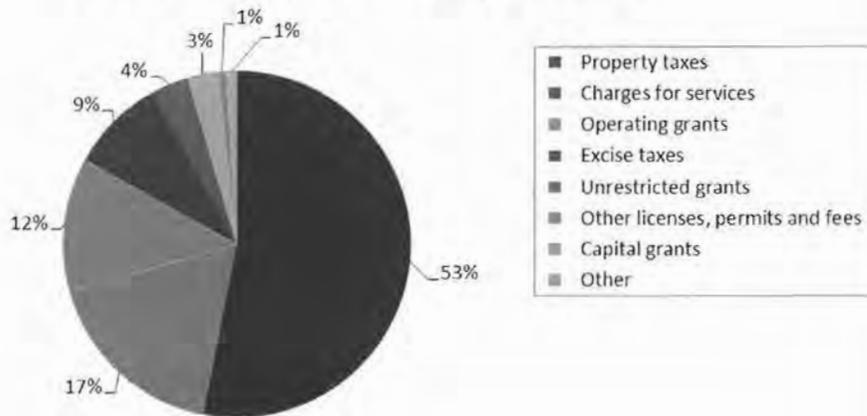
Auditors' Report

City of Caribou, Maine

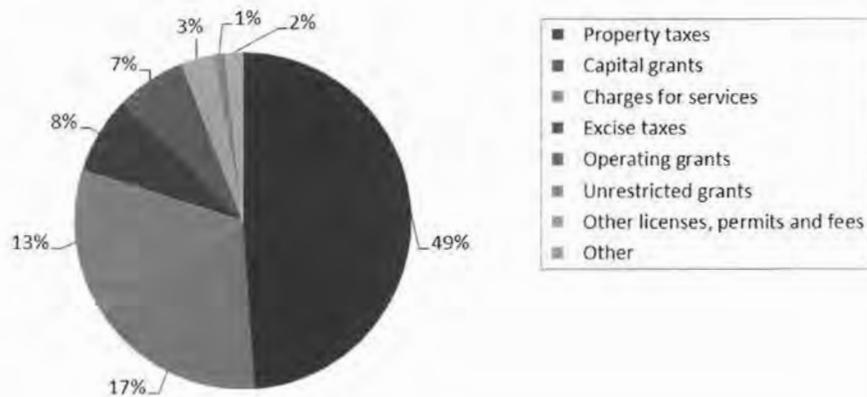
Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

2015 Government Activity Revenue



2014 Government Activity Revenue





Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

Management has produced Table III to further assist the reader in assessing the major changes in Revenues for the City comparing the current year to that of 2014. Please refer to page VII for pie charts illustrating the same.

Table III
Percentage of Revenue Sources

	2015 <u>Revenues</u>	2015 (by <u>percentage</u>)	(Restated) 2014 <u>Revenues</u>	2014 (by <u>percentage</u>)
<u>Governmental Revenues:</u>				
Program revenues				
Charges for services	\$ 2,743,089	17%	\$ 2,405,882	13%
Operating grants	1,975,739	12%	1,147,707	7%
Capital grants	131,468	1%	2,956,919	17%
General revenues				
Property taxes	8,339,896	53%	8,432,705	49%
Excise taxes	1,376,932	9%	1,303,885	8%
Unrestricted grants	568,158	4%	538,280	3%
Other licenses, permits and fees	439,544	3%	211,272	1%
Other	144,238	1%	280,387	2%
Total City Revenues	<u>\$15,719,064</u>	<u>100%</u>	<u>\$17,277,037</u>	<u>100%</u>



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

Management has produced Table IV to illustrate any significant changes within the Governmental Expenses from 2015 to 2014 as a percentage of total expenses for each year. Please refer to page VI for pie charts illustrating the same.

Table IV
Percentage of Expenses

	2015 Expenses	2015 (by percentage)	(Restated) 2014 Expenses	2014 (by percentage)
Governmental Expenses:				
General Government	\$ 850,300	6%	\$ 904,770	6%
Economic development	445,199	3%	258,099	2%
Health and sanitation	253,355	2%	260,203	2%
Public Works	1,905,660	13%	2,050,387	14%
Police Department	1,759,280	11%	1,624,416	11%
Fire and ambulance	2,654,074	17%	2,450,615	17%
Education	3,528,938	24%	3,460,276	24%
Recreation	699,430	4%	747,567	5%
Snowmobile trail maintenance	43,918	1%	47,981	1%
County tax	402,177	3%	410,995	3%
Section 8 Housing	1,040,756	7%	972,591	7%
Insurance and retirement	389,403	3%	422,521	3%
Library	244,554	2%	223,812	2%
Other	599,738	4%	475,274	3%
Total Governmental Expenses	\$14,816,782	100%	\$14,309,507	100%



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2015

UNAUDITED

The Reader may refer to Supplement 1 as the report comparing the City's Governmental Fund activity for the year as they compared to budget. Total Expenditures for the year were \$12,831,119, \$390,006 less than budgeted. Revenues were \$13,486,005, \$175,751 more than budgeted. Revenues exceeded Expenditures by \$654,886 for the year. Total Other Sources consist of a refund from MainePERS of \$3,441,152 and appropriations in excess of capital outlays of \$186,610. The resulting net increase in the General Fund Balance was \$4,282,648.

A more complete understanding of the capital outlay is summarized in Note 7 of this financial statement. Note 7 indicates that the City's capital assets, net of depreciation, increased by \$300,261. Additions to buildings, vehicles and equipment totaled \$985,304 while depreciation across land improvements, buildings, vehicles and equipment totaled \$685,043. The retirements of capital assets totaled \$174,936 of book value. Management recognizes that the relationship of depreciation expense being less than additions by \$300,261 as one of timing as the annualized rate of contribution supporting capital assets can be greater or less than a given year's replacements or upgrades. Management does, however, recognize the trend over the past decade has been a positive input greater than depreciation, an indication of prudent maintenance of the City's capital assets.

The City of Caribou continues to be fiscally strong. The City continues to maximize non-property tax revenue sources to lower the overall burden on property taxation. Management recognizes the future difficulties of funding municipal operations as the State Revenue Sharing distributions continue to decline for the foreseeable near term with potential increased burden upon property taxation.

Management concludes this section of the 2015 Audit with the continued pledge of researching and applying where possible economies of scale, regionalized services, best practices and efficiencies to minimize these pending impacts. This concludes the Management Discussion and Analysis Statement for the calendar year of 2015. A complete copy of the 2015 audited financials for the City of Caribou may be viewed at the Caribou City Office, 25 High Street during normal business hours of 8:00AM to 5:00PM Monday through Friday.



Auditors' Report

CITY OF CARIBOU, MAINE

STATEMENT OF NET POSITION
DECEMBER 31, 2015

EXHIBIT A

ASSETS

CURRENT ASSETS

Cash and temporary investments (Note 2)	\$ 7,259,995
Uncollected taxes	1,195,847
Tax acquired property	46,393
Accounts receivable	590,439
Allowance for uncollectibles	(104,375)
Inventories	41,420
Notes receivable (Notes 3 and 4)	291,517
Restricted cash (Note 5)	33,749
Other assets	264
	<u>9,355,249</u>

NONCURRENT ASSETS

Capital assets (Note 7)	
Non-depreciable	10,088,059
Depreciable	15,014,247
Less allowance for depreciation	(6,823,362)
	<u>18,278,944</u>
Total assets	<u>27,634,193</u>

DEFERRED OUTFLOWS OF RESOURCES (Note 1)

204,204

LIABILITIES

CURRENT LIABILITIES

Accounts payable	71,432
Accrued payroll	78,548
Escrow (Note 5)	33,749
Compensated absences (Note 1)	644,032
Current portion, notes payable	32,292
	<u>860,053</u>

NONCURRENT LIABILITIES

Notes payable, net of current portion (Note 8)	793,836
Net pension liability (Note 9)	451,917
	<u>1,245,753</u>

Total liabilities

2,105,806

DEFERRED INFLOWS OF RESOURCES (Note 1)

241,506

NET POSITION

Net investment in capital assets	17,452,816
Restricted for:	
Special revenue funds	290,449
Unrestricted	7,747,820
Total net position	<u>\$ 25,491,085</u>

The accompanying notes are an integral part of this financial statement.

14



Auditors' Report

CITY OF CARIBOU, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B

Function/Programs	Expenses	Charges for Services	Program Revenues	Operating Grants and Contributions	Capital Grants and Contributions	Net (Cost)
General government	\$ 850,300	\$ 132,201	\$ 198,899	\$ -	\$ -	\$ (519,200)
Economic development	445,199	365,853	-	-	-	(79,346)
Health and sanitation	253,355	-	-	-	-	(253,355)
Public works	1,905,660	97,218	283,372	-	-	(1,525,070)
Police department	1,759,280	58,397	51,613	-	-	(1,649,270)
Fire and ambulance	2,654,074	2,089,420	332,500	-	-	(232,154)
Insurance and retirement	389,403	-	-	-	-	(389,403)
Recreation	699,430	-	-	21,000	-	(678,430)
Snowmobile trail maintenance	43,918	-	45,342	-	-	1,424
Library	244,554	-	-	-	-	(244,554)
County tax	402,177	-	-	-	-	(402,177)
Education	3,528,938	-	-	-	-	(3,528,938)
Tax assessment office	150,170	-	-	-	-	(150,170)
Section 8 Housing	1,040,756	-	1,064,013	-	-	23,257
Capital projects	27,951	-	-	75,422	-	47,471
Interest expense	31,285	-	-	-	-	(31,285)
Other	390,332	-	-	35,046	-	(355,286)
	<u>\$ 14,816,782</u>	<u>\$ 2,743,089</u>	<u>\$ 1,975,739</u>	<u>\$ 131,468</u>	<u>\$ -</u>	<u>(9,966,486)</u>
General revenues:						
Taxes						
Property taxes, levied for general purposes						8,315,710
Less: TIF payments						(427,732)
Homestead reimbursement and other property tax related						451,918
Excise						1,376,932
Federal and state aid not restricted to specific purposes						568,158
Other licenses, permits, and fees						439,544
Miscellaneous revenues						144,238
Subtotal, general revenues						<u>10,868,768</u>
CHANGE IN NET POSITION BEFORE SPECIAL ITEM						902,282
Special item						
Refund from MainePERS						3,441,152
CHANGE IN NET POSITION						4,343,434
NET POSITION - JANUARY 1, 2015, as restated (Note 1)						21,147,651
NET POSITION - DECEMBER 31, 2015						<u>\$ 25,491,085</u>



Auditors' Report

CITY OF CARIBOU, MAINE

EXHIBIT C

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2015

	General Fund	Section 8 Housing Program	Non-major Funds (Schedule 1)	Total Governmental Funds
ASSETS				
Cash and temporary investments (Note 2)	\$ 6,914,698	\$ 83,498	\$ 261,799	\$ 7,259,995
Uncollected taxes	1,195,847	-	-	1,195,847
Tax acquired property	46,393	-	-	46,393
Accounts receivable	589,653	786	-	590,439
Allowance for uncollectibles	(104,375)	-	-	(104,375)
Due from other funds	-	-	385,557	385,557
Inventories	41,420	-	-	41,420
Notes receivable (Notes 3 and 4)	283,582	-	7,935	291,517
Restricted cash (Note 5)	-	33,749	-	33,749
Other assets	-	264	-	264
Total assets	\$ 8,967,218	\$ 118,297	\$ 655,291	\$ 9,740,806
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 51,608	\$ 19,824	\$ -	\$ 71,432
Escrow (Note 5)	-	33,749	-	33,749
Due to other funds (Note 6)	385,557	-	-	385,557
	<u>437,165</u>	<u>53,573</u>	<u>-</u>	<u>490,738</u>
Deferred inflow of resources:				
Deferred revenue - property taxes	1,057,654	-	-	1,057,654
Fund balances:				
Nonspendable				
Inventory	41,420	-	-	41,420
Restricted				
Special revenue funds	-	64,724	225,725	290,449
Unrestricted				
Assigned				
Capital (Schedule 3)	1,511,480	-	-	1,511,480
Non-capital (Schedule 4)	3,775,322	-	-	3,775,322
Unassigned				
General fund	2,005,984	-	429,566	2,435,550
Deferred property taxes	138,193	-	-	138,193
Total fund balances	7,472,399	64,724	655,291	8,192,414
Total liabilities and fund balances	\$ 8,967,218	\$ 118,297	\$ 655,291	\$ 9,740,806

The accompanying notes are an integral part of this financial statement.

16



Auditors' Report

CITY OF CARIBOU, MAINE

EXHIBIT D

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Section 8 Housing Program	Non-major Funds (Schedule 2)	Total Governmental Funds
REVENUES				
Local property taxes	\$8,298,814	\$ -	\$ -	\$ 8,298,814
Homestead reimbursement	240,790	-	-	240,790
Abatements	(29,303)	-	-	(29,303)
Other property tax related	211,128	-	-	211,128
Excise taxes	1,376,932	-	-	1,376,932
Federal and state assistance	1,517,078	1,064,013	94,274	2,675,365
Fire and ambulance revenue	2,072,303	-	-	2,072,303
Other licenses, permits, and fees	370,084	-	69,460	439,544
Other revenues	445,437	3,236	366,693	815,366
TOTAL REVENUES	14,503,263	1,067,249	530,427	16,100,939
EXPENDITURES				
General government	766,786	158,708	-	925,494
Economic development	16,521	-	428,678	445,199
Health and sanitation	253,355	-	-	253,355
Public works	1,911,481	-	-	1,911,481
Police department	1,716,964	-	-	1,716,964
Fire and ambulance	2,910,072	-	-	2,910,072
Insurance and retirement	115,234	-	-	115,234
Recreation	629,799	-	43,918	673,717
Library	235,635	-	-	235,635
County tax	402,177	-	-	402,177
Tax assessment office	150,170	-	-	150,170
General assistance	66,252	882,048	-	948,300
Education	3,528,938	-	-	3,528,938
Construction and improvements	27,951	-	-	27,951
Tax increment financing	427,732	-	-	427,732
Interest expense	31,285	-	-	31,285
Other	177,669	-	114,767	292,436
TOTAL EXPENDITURES	13,368,021	1,040,756	587,363	14,996,140
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,135,242	26,493	(56,936)	1,104,799
OTHER USES				
Payments on long-term debt	59,929	-	-	59,929
SPECIAL ITEM				
Refund of MainePERS	3,441,152	-	-	3,441,152
NET INCREASE (DECREASE) IN FUND BALANCE	4,516,465	26,493	(56,936)	4,486,022
FUND BALANCE - JANUARY 1, 2015	2,955,934	38,231	712,227	3,706,392
FUND BALANCE - DECEMBER 31, 2015	\$ 7,472,399	\$ 64,724	\$ 655,291	\$ 8,192,414

The accompanying notes are an integral part of this financial statement.

17



Auditors' Report

CITY OF CARIBOU, MAINE

SUPPLEMENT 1

BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund		
	Budgeted Amounts		Actual Budgetary Basis
	Original	Final	
REVENUES			
Local property taxes	\$ 8,365,025	\$ 8,365,025	\$ 8,298,814
Homestead exemption reimbursement	240,790	240,790	240,790
Abatements	(15,200)	(15,200)	(29,303)
Other property tax related	180,444	180,444	211,128
Excise taxes	1,255,300	1,255,300	1,376,932
Federal assistance	15,000	15,000	24,184
State assistance	683,437	683,437	713,569
Ambulance fees	1,823,915	1,823,915	1,746,421
Fire/Ambulance charge to towns	164,201	164,201	164,201
Billing services	124,013	124,013	154,553
Recovery of bad debts	10,812	10,812	7,128
Other licenses, permits, & fees	276,580	276,580	277,393
Other	185,937	185,937	300,195
TOTAL REVENUES	13,310,254	13,310,254	13,486,005
EXPENDITURES			
General government	686,623	686,623	627,178
Education	3,528,938	3,528,938	3,528,938
Health and sanitation	251,687	251,687	253,355
Public works	1,975,395	1,975,395	1,864,985
Police department and emergency management	1,810,634	1,810,634	1,662,906
Fire and ambulance	2,208,433	2,208,433	2,218,176
Insurance and retirement	121,000	121,000	123,733
Parks and recreation	567,740	567,740	527,519
Library	213,356	213,356	210,239
County tax	402,177	402,177	402,177
Tax assessment office	157,626	157,626	150,110
Tax increment financing	419,343	419,343	419,343
Appropriations to capital outlays	607,294	607,294	607,294
Other	270,879	270,879	235,166
TOTAL EXPENDITURES	13,221,125	13,221,125	12,831,119
EXCESS OF REVENUES OVER EXPENDITURES	89,129	89,129	654,886
OTHER SOURCES			
Refund of MainePERS	-	-	3,441,152
Appropriations in excess of capital outlays	-	-	186,610
	-	-	3,627,762
NET INCREASE IN FUND BALANCE	\$ 89,129	\$ 89,129	4,282,648
FUND BALANCE - JANUARY 1, 2015			3,233,761
FUND BALANCE - DECEMBER 31, 2015			\$ 7,516,409



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Caribou, Maine incorporated and adopted its first charter in 1967, which allows for a Council-Manager form of government. The Council consists of seven members elected by the voters with individual terms of three years.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The authority establishing the standards for governmental accounting principles is the Governmental Accounting Standards Board (GASB).

The accompanying financial statements include all governmental and expendable fiduciary fund types and account groups except for Cary Medical Center and Caribou Utilities District. The financial statements of these component units have been or are being audited and reported on by other independent auditors.

The City of Caribou's basic financial statements include City-wide statements, including a statement of net position and a statement of activities, and fund financial statements that provide a more detailed level of financial information.

City-wide Financial Statements - The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each department or function of the City's governmental activities of the City. Direct expenses are those that are specifically associated with a service or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the department, grants and contributions that are restricted to meeting the operational or capital requirements of a particular department and interest earned on grants that is required to be used to support a particular department. Revenues that are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenue of the City. The effect of significant interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements - During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level.

Fund Accounting

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets and account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions. The various funds are summarized by type in the financial statements.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

The focus of governmental fund financial statements is on the major funds. Each major fund is presented in a separate column and non-major funds are summarized into a single column. GASB standards set forth minimum criteria based on the size of the funds for the determination of major funds. City management may also choose to designate additional funds as major based on other criteria.

The following funds are reported as major by the City:

General Fund - The general fund accounts for financial resources in use for general types of operations. This is a budgeted fund, and any fund balances are considered as resources available for use. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues are used principally to finance the operations of the City of Caribou.

Special Revenue Fund - The Section 8 Housing Program accounts for grant proceeds that are restricted by legal and regulatory provisions to finance the activities of the Caribou Housing Authority.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The City's only fiduciary funds are private-purpose trust funds. These funds account for trust funds donated to the City for those purposes.

Measurement Focus

City-wide Financial Statements - The City-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the City are included in the statement of net position.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the City-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the City-wide statements and the statements for governmental funds.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. City-wide financial statements and the fiduciary funds are prepared using the accrual basis of accounting.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Governmental funds use the modified accrual basis of accounting. On the accrual basis of accounting, expenses are recognized at the time they are incurred. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within 60 days of fiscal year-end. Licenses and permits, charges for services, fines and forfeits and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assessed taxes and investment earnings are recorded when they become both measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for expenditures for debt service, prepaid expenses and other long-term obligations, which are recognized when paid.

Nonexchange transactions, in that the City receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of fund balance, is utilized in the governmental fund types. In the general fund, for budgetary purposes, appropriations lapse at fiscal year-end except for that portion related to encumbered amounts. Encumbrances outstanding at year-end are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. The encumbrances are subject to re-appropriation by the City council in any succeeding fiscal year.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Data

Formal budgetary accounting is employed as a management control for all funds of the City. Annual operating budgets are adopted each year through passage of an annual budget ordinance and amended as required for the General Fund. In accordance with generally accepted accounting principles, these budgets use the same accounting basis to reflect actual revenues and expenditures. Budgets for the Special Revenue Funds are made on a project basis, sometimes spanning over more than one fiscal year. Budgetary control is exercised at the departmental level or by project. All unencumbered budget appropriations, except reserve budgets, lapse at the end of each fiscal year.

The general operating fund is legally required to be budgeted and appropriated. The major document prepared is the tax budget, which separates these funds by function and estimated appropriation needed to fund each function. The tax budget demonstrates a need for existing or increased tax rates. This budget is approved by the Caribou City Council and may be amended during the year if projected increases or decreases in revenues or expenditures are identified by the City. The amounts reported as the original budget amounts in the budgetary statements (Supplement 1) reflect the amounts in the legally adopted budget. Changes, if any, are reflected in the final budget column.

Cash and Temporary Investments

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash. Earnings from these investments are reported by the applicable funds. The City's policy is to invest in regional banks and federal securities and to insure the funds to as great a degree as possible. Deposits with a maturity of three months or less are included in cash and temporary investments for financial reporting purposes.

Monies for all funds are maintained in a pool. Individual funds are maintained through the City's accounting records to allow proper segregation of cash for each fund.

Property Taxes

Taxes are levied as of April 1 and are used to finance the operations of the City for the calendar budget year beginning January 1. Taxes are committed for collection on July 1 and are due and payable on or before September 30. In accordance with Maine law, taxes not collected within eight months following the date of commitment are secured by liens.

The City has adopted the standard established by GASB No. 33 regarding the recognition of property taxes. The criterion for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the City can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount that will be collected of current and past due taxes during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, a liability has been established on the fund balance sheet for the taxes considered collectible but not available for current liabilities.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allowance for Uncollectible Receivables

Taxes receivable are recorded at estimated net realizable value. Therefore, an allowance for uncollectible taxes of \$21,276 has been established. Tax revenue is recorded net of the allowance for uncollectible taxes.

The ambulance service also reports accounts receivable net of the allowance for uncollectible accounts of \$83,099. Revenues have been netted to reflect the allowance.

Inventories

The City of Caribou inventories are valued at cost. Cost is determined on the first-in, first-out basis.

Capital Assets

General capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the City-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. The City maintains a capitalization threshold of \$3,000 for all assets other than infrastructure assets. The capitalization threshold for infrastructure assets is \$50,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-type Activities Estimated Lives</u>
Buildings and Improvements	20-50 years	N/A
Furniture and Equipment	5-20 years	10-15 years
Vehicles	8-10 years	N/A

Pursuant to GASB Statement No. 34, an extended period of deferral (until 2006) was available before the requirement to record and depreciate infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) acquired before the implementation date became effective. The City developed an implementation to determine the value of and included infrastructure cost in 2006. Infrastructure acquired prior to December 2002 has not been recorded. GASB Statement No. 34 requires the reporting of new infrastructure expenditures effective with the beginning of the implementation year (2002).

The City has elected to account for their infrastructure assets using the modified approach as opposed to depreciating them. See Supplement 2 for further details.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources until then. The City currently reports only a pension-related item as deferred outflows of resources.

In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources until then. The City currently reports only a pension-related item as deferred inflows of resources in the Statement of Net Position. The City also reports deferred property taxes as deferred inflows on the fund balance sheet.

Accounts Payable, Accrued Expenses and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the City-wide financial statements.

Compensated Absences

City employees are entitled to certain compensated absences based on their length of employment and their department's individual contract negotiated with the City. Administration and all other employees not under a departmental contract receive twelve days sick leave per year and one to five weeks of vacation depending on the number of years of service. Unused vacation and sick pay are accumulated at the employee's current rate of pay and is included as a liability in the net position of the City-wide financial statements.

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance Classifications

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable Fund Balance

Nonspendable fund balance includes amounts that are not spendable in form or are contractually required to be maintained intact. The City reports fuel inventory as nonspendable.

Restricted Fund Balance

Restricted fund balance includes amounts that can only be used for specific purposes and includes grant funds and certain donations.

Unrestricted Assigned Fund Balance

Unrestricted assigned fund balance includes amounts assigned by the authority of the City Council for which they intend to use them for specific purposes. Any assignments held open for three years without activity is closed into unrestricted unassigned fund balance.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications (Continued)

Unrestricted Unassigned Fund Balance

The remaining fund balance that is not restricted, committed or assigned is considered unassigned. These funds are spendable funds in the ordinary course of government operations.

The City considers expenditures that are incurred for purposes where restricted and unrestricted fund balances are available, to be expended in the following order - Restricted, Committed, Assigned and Unassigned. In the 2015 fiscal year there were no unrestricted committed funds.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncements

The City implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB No. 27, effective for periods beginning after June 15, 2014, which replaces the requirements of GASB Statements Nos. 27 and 50 as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The standard requires government employers to recognize, for the first time, a liability for their long-term obligation for pension benefits. The employer liability is to be measured as the difference between the present value of projected benefit payments to be provided through the pension plan for past periods of service less the amount of the pension plan's fiduciary net position. Obligations for employers with cost sharing plans will be based on their proportionate share of contributions to the pension plan. The standard also requires more immediate recognition of annual service cost, interest, and changes in benefits for pension expense; specifies requirements for discount rates, attribution methods; and changes disclosure requirements.

Restatement

Effective for the year ended December 31, 2015, the City implemented GASB Statement No. 68. The implementation of this new accounting standard required a restatement of beginning net position for the beginning net pension liability, resulting in a reduction of net position as originally reported.

The above restatement had the following impact on previously reported balances:

<u>Statement of Activities</u>	<u>Governmental Activities</u>
January 1, 2015 net position, as previously reported	\$21,575,786
Restatement for net pension liability	<u>(428,135)</u>
January 1, 2015 net position, as restated	<u>\$21,147,651</u>



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(2) CASH AND TEMPORARY INVESTMENTS

As of December 31, 2015, cash and temporary investments consisted of the following:

	<u>Carrying Amount</u>
Deposits with financial institutions	\$7,568,108

Deposits with financial institutions are subject to custodial risk, which is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy is to invest in regional banks and to insure the funds to as great a degree as possible. As of December 31, 2015, the bank balance, including the various fiduciary accounts, was \$7,568,108 of which all was insured or collateralized.

The above information does not include any amounts on deposit for Cary Medical Center or Caribou Utilities District.

(3) NOTE RECEIVABLE - REVOLVING LOAN FUND

The Revolving Loan Fund had a 6.5% note receivable in monthly installments of \$218 principal and interest through December 2017 with a balance of \$7,935 as of December 31, 2015.

(4) NOTES RECEIVABLE

As of December 31, 2015, the City's General Fund had the following notes receivable:

0% Note receivable with a balloon payment due in 2016.	\$200,000
2% Note receivable in annual installments of \$7,365 principal and interest through December 2028.	<u>83,582</u>
	<u>\$283,582</u>

As of December 31, 2015, the notes receivable mature as follows:

<u>Year</u>	<u>Amount</u>
2015	\$205,807
2016	5,923
2017	6,042
2018	6,281
2019	6,412
2020-2024	34,034
2025-2028	<u>19,083</u>
	<u>\$283,582</u>

Notes receivable of \$289,164 are with the Caribou Economic Growth Council which has made various loans under the same terms noted above. These notes are secured by the applicable notes held by the Caribou Economic Growth Council.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(5) ACTIVITIES OF THE CITY OF CARIBOU SECTION 8 HOUSING PROGRAM

The City operates a Voucher Program which enables up to one hundred ninety-three recipients to be granted housing assistance under the Section 8 Housing Program but does not restrict their living to the Caribou area.

The Section 8 Program has a family self-sufficiency program that permits families to stay in the program even if their income increases. This increase in payments is collected by the program and deposited into an escrow account for the families involved to use upon their successful completion of the program. This money is listed as restricted cash in the balance sheet of the special revenue fund.

(6) INTERFUND BALANCES

The balance of \$385,557 due from the general fund to various non-major funds consists of fund balances transferred during 2014 in order to aid financial management of those non-major funds. The City pools its cash into one account and transactions are recorded using due to/due from accounts.

(7) CAPITAL ASSETS

In accordance with GASB standards, the City has reported all capital assets including infrastructure in the Government-wide Statement of Net Position. The City elected to use the "modified approach" as defined by GASB for infrastructure reporting. As a result, no accumulated depreciation or depreciation expense has been recorded for infrastructure. Other nondepreciable assets include land. All other capital assets were reported using the basic approach whereby accumulated depreciation and depreciation expense has been recorded.

Capital asset activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Retire- ments/ Transfers	Ending Balance
Governmental Activities				
Nondepreciable:				
Land	\$ 529,700	\$ -	\$ -	\$ 529,700
Infrastructure	9,558,359	-	-	9,558,359
Total nondepreciable	10,088,059	-	-	10,088,059
Land improvements	1,320,640	-	-	1,320,640
Buildings	7,429,292	30,811	-	7,460,103
Vehicles	4,267,572	213,736	298,554	4,182,754
Equipment	1,642,456	740,757	332,463	2,050,750
Totals at historical cost	24,748,019	985,304	631,017	25,102,306
Less accumulated depreciation for:				
Land improvements	1,050,672	17,508	-	1,068,180
Buildings	2,003,610	185,021	-	2,188,631
Vehicles	2,696,662	310,976	264,223	2,743,415
Equipment	843,456	171,538	191,858	823,136
Total accumulated depreciation	6,594,400	685,043	456,081	6,823,362
Governmental activities capital assets, net	\$18,153,619	\$300,261	\$174,936	\$18,278,944



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(7) CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General	\$ 72,173
Library	8,919
Police	38,226
Fire and Ambulance	229,063
Public works	197,060
Recreation and parks	107,957
Other	<u>31,645</u>
	<u>\$685,043</u>

(8) GENERAL LONG-TERM DEBT

As of December 31, 2015, long-term debt consisted of one 3.591% capital lease payable in semi-annual payments ranging from \$44,205 to \$61,565 principal and interest through June 2025.

As of December 31, 2015, long-term obligations mature as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2016 (included in current liabilities)	\$ 32,292	\$ 14,833
2017	67,911	27,916
2018	73,613	25,428
2019	79,647	22,731
2020	86,028	19,815
2021-2025	<u>486,637</u>	<u>31,718</u>
	<u>\$826,128</u>	<u>\$142,441</u>

Long-term debt activity during the year ended December 31, 2015, was as follows:

<u>Balance January 1, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2015</u>	<u>Due Within One Year</u>
\$886,058	\$ _____	\$59,930	\$826,128	\$32,292



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(9) EMPLOYEES' RETIREMENT PLAN

MAINEPERS

Plan Description

The City contributes to the Maine Public Employees Retirement System (MainePERS) which is a multiple-employer cost sharing defined benefit pension plan as a Participating Local District (PLD). Eligible employers (districts) are defined in Maine statute. As of June 30, 2015 there were 289 employers in the plan. As of June 30, 2015, the City had 31 employees enrolled in the plan.

Pension Benefits

Benefit terms are established in Maine statute and an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The plan provides defined benefits based on members' average final compensation and service credit earned as of retirement. Vesting occurs upon the earning of five years of service credit. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below the normal retirement age at retirement. MainePERS also provides disability and death benefits which are established by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest (annual rate is currently 5%), credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights.

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule. The City's participants contribute 7.5% of their wages to the plan. The City's contribution rate is determined through actuarial valuations.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

At December 31, 2015 the City reported a liability of \$451,917 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the City's proportion was .142%, which was an increase of .003% from its proportion as measured as of June 30, 2014.

For the year ended December 31, 2015, the City recognized pension expense of \$118,984. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(9) EMPLOYEES' RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and
Deferred Inflows of Resources (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 18,247	\$ 58,041
Net difference between projected and actual investment earnings on pension plan investments	139,478	173,620
Changes in assumptions	39,937	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>6,542</u>	<u>9,845</u>
Total	<u>\$204,204</u>	<u>\$241,506</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2016	\$ 22,657
2017	22,657
2018	26,858
2019	(34,870)

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	3.5% to 9.5% per year
Investment rate of return	7.125% per annum, compounded annually
Cost of living benefit increases	2.55%

Mortality rates were based on the RP2000 Tables projected forward to 2015 using Scale AA; for recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females was used.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized as follows:



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(9) EMPLOYEES' RETIREMENT PLANS (Continued)

Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.2%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	25%	0.7%

Discount Rate

The discount rate used to measure the collective pension liability was 7.125% for 2015 and 7.25% for 2014. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2015 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.125% for the PLD Consolidated Plan.

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$900,352	\$451,917	\$26,772

All other employees are covered under the Social Security System.

MainePERS issues a publicly available financial report that includes financial statements and required supplementary information that may be obtained on the Internet at www.maineper.org or at the MainePERS office in Augusta.

(10) JOINT VENTURE - TRI-COMMUNITY RECYCLING AND SANITARY LANDFILL

The Tri-Community Recycling and Sanitary Landfill is owned jointly by the City of Caribou and the Towns of Fort Fairfield and Limestone. The Board of Directors consists of four members residing in the three communities; three from the City of Caribou and two from each of the other communities.

Financial statements for this joint venture were issued and reported on by us in a separate report dated March 10, 2016. These financial statements are available from the City's Finance Department.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(10) JOINT VENTURE - TRI-COMMUNITY RECYCLING AND SANITARY LANDFILL (Continued)

A summary of the facility's activity for 2015, is as follows:

	<u>Amount</u>
Total assets	\$15,402,168
Deferred outflows of resources	183,650
Total liabilities	12,580,267
Deferred inflows of resources	<u>66,751</u>
Total net position	<u>\$ 2,938,800</u>
Total revenue	\$ 2,557,536
Less total expenditures	<u>2,282,843</u>
Decrease in net position	<u>\$ 274,693</u>

The City has guaranteed, together with the other member towns, two notes payable totaling \$8,526,000 for the Tri-Community Recycling and Sanitary Landfill. As of December 31, 2015, the balance owed was \$5,918,531.

The State of Maine Department of Environmental Protection requires the Landfill to place a final cover on its landfill once it is closed and perform certain maintenance and monitoring functions at the site for twenty years after closure. These estimated closure and post-closure care costs are being recognized in the financial statements referred to above at the rate of utilization of the landfill site. As of December 31, 2015, the estimated total cost of closure and post-closure care was approximately \$18,706,986 of which \$6,220,000 was recognized. The management of the landfill expects to use future earnings to cover the costs of closure and post-closure care. More information regarding the accounting for closure and post-closure care costs is available in the 2015 financial statements of the Tri-Community Recycling and Sanitary Landfill.

(11) TAX INCREMENT FINANCING (TIF) DISTRICT

During March 2006, the City created the Caribou Downtown Tax Increment Financing District, in which the City can use 100% of tax revenue from incremental new assessed value of property located in the District to promote private development. The City entered into a Credit Enhancement Agreement (CEA) with a developer in order to provide for the consolidation of a state agency. Under the terms of the CEA, incremental tax revenue over the next 15 years resulting from improvements to the developer's building will be returned to the developer. The revenue will then be used to reduce the state agency's rental expense. The total benefit to the developer and state agency is expected to be approximately \$410,000 over the 15-year period. The TIF District was amended in 2008 and 2014 to allow for costs of public safety improvements, economic development, and infrastructure improvements in the downtown area.

During September 2012, the City created the RC-2 District to use tax revenue from incremental new assessed value of property located in the District to promote private development. The total benefit to the developer is expected to be approximately \$24,000 over a five-year period. Tax increment captured above that amount can be utilized for costs of public safety improvements, city-wide trails and other District improvements.



Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2015

(11) TAX INCREMENT FINANCING (TIF) DISTRICT (Continued)

During January 2014, the City created a TIF District and entered into a credit enhancement agreement (CEA) with a local Company. The improvements are privately financed by the Company. The CEA will be for a duration of 20 years in which the Company will receive a percentage of the incremental taxes resulting from the increased assessed value of the District. The percentage of reimbursement will step down from 95% to 25% prior to the expiration of the CEA.

During June 2015, the City entered into a credit enhancement agreement as part of the Downtown Tax Increment Financing District in which up to \$5,000 is allocated to the Company for the years 2015 to 2019 and the City collecting tax amounts over \$5,000. Beginning in 2020, the Company must certify maintaining at least 100 full-time employees. The Company will reimburse the City 1% for each full-time employee below 100 in each of the years 2020 to 2024. The City will retain 100% of the taxes during the years 2020 to 2024.

During June 2015, the City entered into a one-year Credit Enhancement Agreement with a locally owned business as part of the Downtown Tax Increment Financing District, during which 100% of the taxes on the Incremental Assessed Value will be in the Developmental fund for the Company.

(12) SUBSEQUENT EVENTS

Management has reviewed subsequent events through June 24, 2016, the date that these financial statements were available to be issued and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.



2015 Unpaid Real Estate Taxes

as of December 31, 2015

Akerson, Jeffrey	1,749.63	Bois, Alain R. & Tracy, Amanda E.	4,204.59
Akerson, John	1,399.26	Bosse, Janet M. and Jason Theriault	613.16
Akerson, John W.	1,536.26	Bouchard Potato Company	2,233.54
Akerson, John W.	1,401.5	Bouchard Potato Company	399.79
Albert, Camille E. - Dev	163.02	Bouchard Potato Company	4,271.89
Algonquin Northern Maine Gen Co.	182.34	Bouchard, Bradley D. & Amy R.	334.65
Alley, Walter	1,309.42	Bouchard, Brian J. & Lisa M.	2,122.00
Almeida, Alan & Terri	121.28	Bouchard, Brian J. & Lisa M.	1,149.95
Anderson, Alexander And Constance Huston	783.85	Bouchard, Craig D. and Kelley E.	1,623.86
Anderson, Lois A.	628.88	Bouchard, Craig D. and Kelly	1,657.55
Anderson, William J. & Mary Lee	211.12	Bouchard, Craig D. and Kelly E.	253.80
Anttio, George M.	837.76	Bouchard, Craig D. and Kelly E.	3,209.53
Archer, Richard S. and Tammy J.	1,347.60	Bouchard, Craig D. and Ricky A.	1,486.85
Argraves, Richard P.	2,272.95	Bouchard, Dorina M.	1,895.62
Argraves, Richard, Alma, & Brandon M.	121.28	Bouchard, Galen S. and Althea	581.71
Aristotle, LLC	990.49	Bouchard, Galen S. & Althea M.	2,225.79
Atcheson, Thomas J.	3,037.91	Bouchard, Jonathan	1,087.06
Atcheson, Thomas J.	1,774.34	Bouchard, Kevin P.	552.52
Atlantic Salmon For Northern Maine, Inc.	188.66	Bouchard, Maynard L. - Heirs	3,441.38
Aucoin, Jacquelyn S. - Dev.	1,482.36	Bouchard, Reginald P. & Karen Ann	1,522.79
Austin - Glass, Priscilla T.	557.01	Bouchard, Rickey	2,913.06
Babin, Steve N. & Tracy L.	2,257.23	Bouchard, Rickey	2,380.76
Bailey, Kendall K.	485.14	Bouchard, Rickey A. & Craig D.	258.29
Baldwin, Robert W.	235.83	Bouchard, Rickey A. & Craig D.	224.60
Ballard, Keith H. and Norma J.	1,704.71	Bouchard, Rickey A. & Craig D.	1,167.92
Ballard, Ward and Kathy	803.54	Bouchard, Rickey A. & Craig D.	3,290.39
Ballard, Wayne B. and Theresa J.	955.61	Bouchard, Rickey A. & Craig D.	1,666.53
Bard, Gary J.	2,140.44	Bouchard, Scott A. ET AL	1,464.39
Barnes, Alan L. & Kim R.	909.63	Boucher, Caroline D.	2,259.48
Barretto, John	1,039.90	Bourgoine, Daniel	1,149.95
Barthelemy, Mark A., Sr. and Cathie J.	1,778.83	Bourgoine, Daniel J	462.68
Beaulieu, Gerry J.	1,057.96	Bourgoine, Daniel J.	918.61
Beaulieu, Lee A., Jr. and Heather H.	1,410.49	Bourgoine, Randy R. & Nichole M.	172.94
Beaulieu, Lee A., Jr. and Heather H.	2,371.78	Bouthot, Reginald	1,765.36
Beausoleil, Armond R.	2,423.43	Bowmaster, Peter W.	8.53
Belanger, Francis J.	1,246.53	Boykin, Gloria M.	20.21
Belanger, John	13.48	Bragdon, Glen Jr.	682.78
Belanger, John	1,188.13	Brewster, Wilhelmena - Life Estate	404.07
Bell, Verna M.	1,001.72	Brown, Juliana M.	873.69
Bernaiche, Travis	4,377.37	Brown, Juliana M.	449.20
Bernaiche, Travis	2,248.25	Brown, Timothy L.	653.59
Berube, Leo - Dev	1,006.21	Brown, Timothy L. & Robin L.	1,066.85
Berz, Sharon A.	3,133.17	Burba, John	188.66
Bickford, Brian & Sharon	1,812.52	Burba, John	2,760.28
Bielinski, Greta T.	1,547.49	Burby, James L. and Christina L. Dubois	1,605.89
Bishop, Ricky J. and Sharlet B.	504.08	Burgay, Trent J.	2,039.37
Blackstone, Julie J.	599.45	Burgess, Henry	471.66
Blackstone, Samuel S. & Blackstone, Patty Ann	2,075.10	Burgess, Henry	1,131.98
Blackwell, Dwayne	17.97	Burt, Jeffrey J.	747.92
Blackwell, Dwayne	98.82	Burt, Kevin S.	642.36
Blackwell, Dwayne H.	557.01	C. Ray Management LLC	2,445.89



2015 Unpaid Real Estate Taxes

as of December 31, 2015

C. Ray Management, LLC	1,790.06	Coty, Gordon P., Jr.	887.17
C.J. Brown & Sons, Inc.	1,175.19	Couture, Bobbi-Jo & Gregory Hanley	1,078.08
C.J. Brown & Sons, Inc.	1,175.19	Craig, Marcus & Jennifer	24.71
C.J. Brown & Sons, Inc.	1,175.19	Craig, Marcus A. and Jennifer L.	4,341.52
C.J. Brown & Sons, Inc.	1,175.22	Crandall, Kerry D. and Jennifer	1,248.78
Canxus Broadcasting Corp.	150.11	Cullins, Terry S.	1,915.84
Canxus Broadcasting Corp.	5,403.72	Curran, David	801.82
Caparotta, Anthony L.	420.00	Curtis, Jon M.	1,206.10
Capell, Douglas C. and Francine B.	1,623.86	Cyr, Jeanne M.	442.93
Caribou Enterprise Group, LLC	202.14	Cyr, Lon L. and De Angela M.	2,162.48
Caribou Enterprise Group, LLC	1,583.43	Cyr, Michael L.	5,073.54
Caribou Enterprise Group, LLC.	202.14	Cyr, Nancy M. - Heirs	694.51
Caron, Dana P. & Beverly J.	525.56	Cyr, Roland J. Jr. and Judith A.	1,776.59
Caron, Dana P. and Beverly J. - Life Estate	2,124.72	Cyr, Rowena G.	2,322.36
Caron, Galen J.	721.10	Cyr, Tammy L.	1,078.08
Caron, Richard S.	837.25	Daigle, Douglas A.	1,540.76
Cassidy, Dana	10,304.41	Damberger, Ronald & Cheryl	942.11
Chadsey, Eric	267.25	Damboise, Bernard D. & Gloria M.	789.12
Champagne, Ronald A., Jr. & Kimberly A.	1,954.09	Damboise, E. Owen	846.74
Chapman, Donald F.	637.86	Damboise, Orrick E.	734.44
Chestnut, Jeffrey S. & Chestnut, Kerri Lynn	433.48	D'angelo, Ralph and Cindy	906.85
Clark, Jean B. & Barbara Finlay	1,482.36	David, Jody	44.92
Clark, Robert P. and Tammy S.	792.84	David, Jody	235.83
Clevette, Kevin	554.76	Dedam, Gerald	3,034.35
Cloney, George	76.36	Demerchant, Kent D. and Lori L.	2,695.20
CMJ Railroad, LLC.	125.78	Demerchant, Larry D. & Solomon, Laura V.	817.54
Cochran, Matthew	17.97	Demoura, Antone S.	705.24
Colbath, Julie R. Ellis- & Stephen R. Jr.	121.28	Derry, Clifford III	107.81
Colbath, Julie R. Ellis- & Stephen R. Jr.	128.02	Dickinson, Maynard M. & Debra J.	92.78
Cole, Donald E.	1,201.61	Dionne, April A.	927.60
Connolly, Roger M. and Joan K.	637.86	Dionne, Mary	554.76
Connolly, Roger M. and Joan K.	637.86	Disy, Tony A.	2,542.47
Connolly, Roger M. and Joan K.	590.70	Disy, Tony A.	1,776.59
Connolly, Roger M. and Joan K.	732.20	Doak, Ricky L.	181.93
Connolly, Roger M. and Joan K.	139.25	Dobson, Shelby Gail	2,001.19
Connolly, Roger M. and Joan K.	24.71	Dodd, Elaine Sharon	914.51
Connolly, Roger M. and Joan K.	46.41	Doroen, Joshua K.	1,902.36
Cook, Allen L. and Claudine A.	1,017.44	Dorrance, Carl G. and Nancy S.	1,148.87
Cook, John	132.51	Drake, Forrest - Dev.	96.58
Cook, Julie D. and John R.	545.16	Drake, Forrest - Dev.	94.33
Corbin, Christopher	1,459.90	Drake, Judson	1,098.29
Corbin, Christopher	262.78	Drake, Judson R.	1,033.16
Corbin, Joseph F. & Laura L.	1,295.94	Drew, David K. & Theresa M.	723.50
Corbin, Joseph F. and Gibbons, Rena Mae	480.64	Drinkall, Glenn D. and Kristina J.	842.75
Corbin, Tracy T. and Christopher C.	2,295.41	Drinkall, Mary	120.78
Corrigan, Ryan & Ginny J.	747.02	Driscoll, Douglas A. and Donna M.	1,531.77
Cossiboom, Carolyn	979.26	Drost, Scott T.	422.25
Cote, Kirk A.	1,525.03	Dube, Edward L. and Theresa A.	1,938.30
Cote, Lawrent J. and Angela	199.89	Dube, Judy	580.00
Cote, Matthew A.	1,073.59	Dufour, Jody Lee	162.29
Coty, Cheryl	471.66	Dumond, Nicholas & Sparrow, Ruth A. & Robert P.	1,235.30



2015 Unpaid Real Estate Taxes

as of December 31, 2015

Duncan, Jason B. and Gloria	3,041.08	Gahagan, Frederick A. and Kim S.	1,522.42
Ellis, Gene & Sharon S.	509.84	Gandee, Diana	1,082.57
El-Silimy, Yuki	3,894.56	Gauvin, Randy	929.84
Emerson, Romona	96.58	Gauvin, Robert O. & Carol A.	3,417.15
Espling, Debra and Mark	507.60	Gazak, LLC	2,546.77
Espling, Michael and Dayle	815.28	Genthner, David R. and Doreen E.	275.50
Ewing, Brian E. & Darlene M.	2,250.49	Gerow, Arthur	397.54
Farley-Belanger, Arlene	637.86	Giggey, Lena M.	119.04
Federal National Mortgage Association	1,522.79	Ginzburg, Sergey & Kislov, Evgenii	1,093.80
Federal National Mortgage Association	2,421.19	Girard, Karen T. and Steven P. Mounts	2,935.92
Fisher, Scott	58.40	Glass, Priscilla	125.78
Five Star Home Maintenance, LLC	350.38	Goughan, Kristi	184.17
Five Star Home Maintenance, LLC	3,169.11	Goughan, R. Mark & Gloria	1,796.80
Flaherty, Eric and Mary	7,709.92	Goughan, R. Mark & Gloria	7,449.98
Forbes, Bryan L.	2,971.45	Goughan, R. Mark & Gloria	435.72
Forbes, Eileen M. & John Kent	163.96	Goughan, R. Mark & Gloria J.	424.49
Forbes, Iona G.	1,199.36	Goughan, R. Mark & Gloria J.	440.22
Forbes, J. Kent, Kathleen J. and Eileen M.	168.45	Goughan, Richard M & Gloria J.	3,303.87
Ford, Randolph, et.al. & Trevor J.D. & Susan P. Parr	404.28	Grass, Tammy	60.64
Fortin, Linda	166.20	Gray, Claudette	278.50
Fortin, Linda	112.30	Gray, Kimberley & Gutherie, Robert	157.22
Fortin, Lisa M. - King	892.36	Greenier Inc.	4,682.91
Fortin, Shirley, Richard and Phillip	144.07	Greenier, Peggy Lee	1,253.27
Fournier, Curtis F.	626.63	Gregson, Thomas	1,693.48
Fox, Wayne R. and Elizabeth A.	620.09	Griffeth, Kenneth M.	768.13
Frank, Robin D. and Martha J.	1,572.23	Griffeth, Rex A. and Sharon L.	302.12
Frank, Robin D. and Martha J.	2,860.43	Guerrette, Claudette	125.78
Frank, Robin D. & Martha J.	2,312.50	Guerrette, Sheri R.	3,593.60
Freeman, Peter J.	2,580.65	Haines, Steven G.	1,983.22
Frontier Transport, Inc.	278.50	Hall, Wayne K. and Donna M.	750.16
Frost, Leland	1,156.69	Hallett, Bryan	472.58
Frost, Leland - Life Estate	3,164.61	Haney, Michael R. and Sabrina M.	78.61
Fuhrmann, Francis and Gail	735.53	Haney, Nathan	1,039.90
Gagnon, Catherine M. - Dev.	2,135.95	Hanley, Gregory M. & Bobbi Jo	4,370.72
Gagnon, Debra L.	689.52	Harmon, Colleen	1,435.19
Gagnon, Debra L.	963.53	Harmon, Colleen	229.09
Gagnon, Keith J. - Dev	197.65	Harris, James L. & Nancy J.	2,470.60
Gagnon, Keith J. - Dev	2,886.11	Harris, James L., Construction	412.46
Gagnon, Michael E. and Lu H.	1,746.78	Harrison, Richard B.	2,187.60
Gagnon, Nicholas B. and Tammy A. and Robert Gagnon	2,091.03	Henderson, Betty - Life Estate	837.76
Gagnon, Nicholas B. and Tammy A. and Robert Gagnon	896.15	Herbert, Jack and Teelynne	1,599.15
Gagnon, Nicholas B. and Tammy A. and Robert Gagnon	819.79	Herbert, Jack S. & Teelynne R.	3,234.24
Gagnon, Nicholas B. and Tammy A. and Robert Gagnon	1,064.60	Hersey, Dana S. & Marcy R.	157.57
Gagnon, Nicholas B. and Tammy A. and Robert Gagnon	163.96	Hersey, Marcy R.	87.59
Gagnon, Ronald L.	367.98	Hewitt, Flint A.	1,123.00
Gagnon, Tammy A.	2,299.90	Hewitt, Gordon E.	200.43
		Hewitt, Travis L.	1,733.91
		High Meadow Realty Trust	
		Roger M. Connolly, Trustee	247.06
		High Meadow Realty Trust	
		Roger M. Connolly, Trustee	240.32



2015 Unpaid Real Estate Taxes

as of December 31, 2015

High Meadow Realty Trust		Janitz, Waltraud I. - Dev.	1,235.30
Roger M. Connolly, Trustee	240.32	Jenerette, Peter M. and Mary S.	972.52
High Meadow Realty Trust		Jerome, Tim	130.27
C/O Roger Connolly, Trustee	647.21	Jewett, Richard W.	363.85
High Meadow Realty Trust	224.60	Johansen, Cheryl A.	947.81
High Meadow Realty Trust		Johndro, Joel R. and Michelle K.	1,852.95
Connolly, Roger M. - Trustee of the	125.78	Johnson, Christian & Cindy	4,211.25
High Meadow Realty Trust		Johnson, Christian J.D. & Cindy A.	2,313.38
Connolly, Roger M. - Trustee of the	125.78	Johnson, Peter A. and April A. Flagg	1,868.67
High Meadow Realty Trust		Johnston, Dana L.	2,115.73
Connolly, Roger M. - Trustee of the	125.78	Johnston, David A., Emily, & Paul D.	381.82
High Meadow Realty Trust		Johnston, Lawrence R.	363.85
Connolly, Roger M. - Trustee of the	121.28	Jones, Dana G.	455.94
High Meadow Realty Trust		Keaton, Kevin P. and Allison R.	5,282.59
Connolly, Roger M. - Trustee of the	121.28	Keaton, Vaughn & Brenda	3,068.04
High Meadow Realty Trust	121.28	Kelley, James W. Sr. and Patricia M.	1,936.05
High Meadow Realty Trust		Kelley, Robert R. and Helen M.	601.93
Connolly, Roger M. - Trustee of the	121.28	Kelley, Robert R. and Helen M.	435.72
High Meadow Realty Trust		Kelly, James L.	1,772.09
Connolly, Roger M. - Trustee of the	121.28	Ketch, Max H., Tammy Clark,	
High Meadow Realty Trust		Scott Ketch & Heidi Lamothe	1,154.44
Connolly, Roger M. - Trustee of the	121.28	Keybank National Association	781.61
Hinson, Jeffrey Todd and Thomas R. Travis, Jr.	4,125.90	Kidney, Gloria J.	241.52
Hodsdon, Kevin R. and Sharon A.	366.75	King, Jeremy J.	785.64
Hodsdon, Lori	1,149.95	Kingsbury, Robb and Kristi	1,498.08
Hodsdon, Lori L.	381.82	Kingsland, Inc.	1,255.51
Holdsworth, Ghent II	2,679.48	Knowlton, Thelma M.	204.39
Holdsworth, Ghent II	561.50	Kofstad, Ronald A. Jr.	2,100.01
Holdsworth, Ghent II.	610.91	Kouhought, Aaron & Martin, Tina M.	1,769.85
Holman, Lori Jean Wark	1,477.87	Kouhought, Aaron P. & Tina M.	3,950.71
Holmes, Kevin L.	1,075.11	Kuklak, Joseph, Jr. and Leslie	467.17
Holmes, Kevin L. and Jocelyn C.	195.40	Labbe, Roland Jr. & Shelley	208.88
Holmes, Loretta M.	678.29	Labreck, Alfred Jr. and Gloria D.	988.24
Hooey, Raymond and Gladys	1,226.32	Lagasse, Rosaire C.- Life Estate	4,215.74
Hooey, Raymond R., Jr. and Raymond R., Sr.	1,354.34	Lagasse, Troy N.	631.13
Hotelling, Carol	716.47	Lamothe, Claude A.	1,877.66
Huckins, Madeline and Michael Lovely	1,147.56	Land Ho, Inc.	685.03
Hunter, Matthew A.	1,839.47	Landeen, Kendall D. & Darlene	307.70
Jackson, Angela	1,376.80	Lapointe-Kernan, Rosanne	1,700.22
Jackson, Carlton E., Sr. and Diane	1,019.68	Larson, Nathan	440.22
Jackson, Craig P.	1,311.66	Larson, Nathan	179.68
Jalbert, Gerald C. - Dev	1,127.49	Larson, Nathan	606.42
Jalbert, Robert J. Jr. and Shannon M.	2,147.18	Latham, Kate & Fraser, Wesley	1,069.10
Jandreau, Dave	184.17	Lavoie, Louis J., Jr.	2,239.26
Jandreau, Donald R. & Dolores L.	155.65	Lavoie, Louis, Jr.	3,209.53
Jandreau, Lawrence	204.39	Leavitt, Brian	381.82
Jandreau, Lawrence	134.76	Leavitt, Brian G.	56.15
Jandreau, Lawrence	177.43	Leavitt, Thomas M.	233.58
Jandreau, Lawrence	197.65	Leavitt, Thomas M. & Shirley A.	1,525.03
Jandreau, Robert	107.81	Lee, Michael K., and Sandra L.	433.48
Jandreau, Robert	137.01	Lericos, Todd & Amanda	161.45



2015 Unpaid Real Estate Taxes

as of December 31, 2015

Levasseur, Daniel E.	770.38	McKellips, Kitty L. and Celena M. Paul - Greenier	1,325.14
Levesque, Andrew J. & Heather R.	2,904.08	McLaughlin, Danielle	936.58
Levesque, Mark A. and Angel S.	1015.19	McLaughlin, Evans D. and Rhonda A.	2,654.77
Levesque, Willard and Aline	1,644.82	McNeal, Edward C. & Skidgel, Amanda H.	696.26
Lewis, James A.	525.56	McQuade, James H., Jr. and Terry D.	1,194.87
Lewis, Michael F. and Yong S.	398.68	Michaud, Indira	1,169.91
Libby, Michael Paul	799.58	Michaud, Jay and Lisa	1,448.67
Libby, Robert A. and Daniel Douglass	273.36	Michaud, Jeremiah & Michaud, Kelly	98.82
Lister, Allyn L. and Cheryl A.	1,565.46	Michaud, Kim R.	945.57
Little, Basil Edward, Jr.	807.94	Michaud, Philip T. and Betty J. Dubay	336.90
Little, Gary W. & Lagasse, Karen	530.06	Miller, Ronald E., Jr.	907.38
Lloyd, Kenneth J. L. and John D.	422.25	Milton, Norma B.	570.35
Loggans, Donald L.	99.90	MJG, Inc.	30,506.02
Longley, Patricia E.	1,307.17	Moiyee Corporation	80.86
Love, Justin L. & Sarah M.	1,082.57	Moiyee Corporation, The	112.30
Lozoway, Fred C.	1,749.63	Moiyee Corporation, The	1,167.92
Madore, Phyllis	2,971.46	Moiyee Corporation, The	44.92
Madore, Phyllis	279.96	Moiyee Corporation, The	94.33
Maestas, Richard A. & Carmen E.	240.32	Moiyee Corporation, The	83.10
Maestas, Richard A. and Carmen E.	1,729.30	Moiyee Corporation, The	103.32
Maggie Ventures LLC	94.33	Moiyee Corporation, The	116.79
Maggie Ventures LLC	186.42	Moiyee Corporation, The	869.20
Maggie Ventures LLC	150.48	Moiyee Corporation, The	774.87
Maggie Ventures LLC	33.69	Moiyee Corporation, The	26.95
Malm, Timothy E.	1,199.99	Moiyee Corporation, The	123.53
Mancos, Michael A.	1,096.05	Moiyee Corporation, The	157.22
Maple Ridge Property Management, LLC	1,313.91	Moiyee Corporation, The	94.33
Marquis, Daniel F. and Cecile	905.14	Moiyee Corporation, The	22.46
Marrett, David	224.60	Moiyee Corporation, The	33.69
Marrett, David and Sandy	1,446.37	Moiyee Corporation, The	103.32
Martin, Billie-Jo	552.52	Moiyee Corporation, The	101.07
Martin, Daniel N.	235.57	Moiyee Corporation, The	51.66
Martin, David N.	689.86	Monahan, Rosemary & Monahan, Ashley S.	1,486.85
Martin, Elmer	1,796.80	Morin, Corey	350.26
Martin, Leo A. & Charlene N.	2,546.96	Morin, John - Life Estate	300.00
Martin, Scott	592.94	Morrell, James L.	664.82
Martin, Scott	804.07	Morrill, John L.	4,449.33
Martin, Scott A.	4,238.20	Morrill, John L.	2,075.30
Martin, Scott A.	3,905.79	Mowers, Carol	539.09
Martin, Scott A.	2,811.99	Moxley, Thomas A. and Sharon B.E.	500.31
Martin, Scott Allen	4,509.97	Muffler, Lynne Dell	303.21
Martin, Scott M.	2,308.02	Mullen, Richard W. and Denise M.	2,093.27
Masse, Kevin J.	709.74	Murphy, Leola A.	869.20
Massey, Shelley	628.88	Murphy, Leola A.	469.41
Mayne, Marilyn S. - Dev	1,592.41	Murphy, Rita M.	1,457.65
Mazerolle, Clifford J. - Dec	1,322.89	Murray, Roberta	287.49
McBreairty, Donald	952.30	Nadeau, Tony	1,578.94
McCarthy, Chad Michael	2,122.47	Nadeau, Tony and Gail	2,378.50
McCrossin, Seth H.J. & Dawn M. Landeen	1,441.93	Nadeau, Wilson W.	1,466.64
McDougal, Walter & Janet	1,307.17	Nasiff Land, LLC	4741.31
McGraw, David	101.07	Nasiff Land, LLC	33,591.65



2015 Unpaid Real Estate Taxes

as of December 31, 2015

Nasiff Land, LLC	658.08	Pratt, Carl and Melanie	660.32
Nasiff Land, LLC	1,870.92	Quimby, Lewis G., Jr.	997.22
Nelson, Garry H. Jr. and Mindy R.	1,235.42	R.M.B. Frank, LLC	2,675.44
Nelson, Stella W.	35.94	Rand, Timothy	1,473.38
Newbegin, Michael R. & Lucila F.	298.72	Rand, Timothy A.	62.89
Newbegin, Michael R. and Lucila F.	1,170.17	Randazzo, Daniel T.	2,344.82
Nivek Corporation	1,309.42	Randolph, Dale I.	1,538.51
Nivek Corporation	1,453.16	Rankin, Wesley	464.92
Nivek Corporation	2,149.42	Rankin, Wesley E.	835.51
Nivek Corporation	936.58	Ranney, Nicole & Dana P.	354.87
Nivek Corporation	983.75	Raymond, Jonathan M.	4,267.40
Nivek Corporation	1,909.10	Richards, Delores M.	503.10
Noble, John	67.38	Richardson, Derrell	14,222.86
Noble, John	2,349.32	Richardson, Derrell	2,160.65
Noble, John T. and Carolyn Joyce	5,370.19	Richardson, Derrell	7,196.18
Noble, John T. and Carolyn Joyce	1,742.90	Richardson, Derrell	1,078.08
Olmstead, Aaron G. & Heather L. Nunez	1,810.28	Rielly, Richard W., Jr.	769.18
Ouellette, Clifford J. & Linda A.	1,136.38	Rines, John M.	927.60
Ouellette, Jerry	314.44	Robertson, Samuel A & Katelyn	1,262.25
Ouellette, Lester	907.38	Robertson, Samuel A. & Katelyn	125.78
Ouellette, Luke J and Christine L	874.56	Rossignol, Daniel P. and Jacqueline L.	411.02
Ouellette, Philip	543.53	Rossignol, Gary A.	934.34
Ouellette, Ronald - Heirs	970.27	Rossignol, Samantha A. and Bryan C. Greenwood	1,010.69
Ouellette, Steven A.	1,203.86	Rouse, Darrell	92.09
Paddleford, Milton B.	1,390.27	Rowe-Pelkey, Brenda J.as Trustee of the Brenda J. Rowe-Pelkey 2005 Trust	1,989.96
Page, Joan	22.46	Roy, Lionel J. & Carol A.	263.89
Palmer, Susan M. and Jeffrey L. Roy	462.68	Sander, Eckley M. and Dona L.	2,508.78
Paradis, Leland O.,Jr.	1,028.67	Sands, Willard H. and Sherry L.	984.28
Patterson, Rena Sue	114.55	Saucier, Richard J. & Diane B.	1,291.43
Pd Investments, LLC	39.12	Saucier, Richard John & Diane B.	220.11
Pelkey, Jeffrey	475.65	Saucier, Stephanie Ellen	188.66
Pelletier, Brad A. and Angela L.	1,781.08	Saucier, William	100.83
Pelletier, Louise	7.60	Saunders, Suzanne	1,295.94
Pelletier, Valdore J. & Ruby D. - Life Estate	1,120.75	Schellenger, Richard & Marla	934.34
Pendergast, Michael S. & Kerri A.	1,945.04	Schuler, Kathleen R.	11.23
Perreault, Terry & Sharon	2,481.83	Scott, Anthony D. and Janice E.	579.47
Perry, Carl Lee	1,098.29	Seaman, Yvette	83.10
Phair, Judy M.	1,008.45	Searles, Roseanna M.	375.08
Phillips, Larry	159.47	Secretary of Veterans Affairs	237.02
Phillips, Larry	94.33	Seth Penn Properties, LLC	1,197.12
Picard, Mario M. & Lana E.	424.49	Shaw, David B.	1,817.17
Picard, Mario M. & Lana E.	29.20	Shaw, Jeremy G.	2,385.25
Picard, Mario M. and Lana E.	444.71	Shaw, Robert S. & Jill O.	8,334.91
Pickard, Judith A.	1,084.82	Shaw, Robert S. & Jill O.	14,385.63
Pinette, Marilyn - Life Estate	2,621.08	Shea, Mark A. & Megan L.	12.27
Piper, Douglas J.,Jr. & Anna C. Anderson	1,502.57	Sheldon, Richard E. III & Jay Lynn	905.04
Pizzuti, Luigi S. and Stacey L.	652.36	Silsbee, David	424.49
Plavnick, Kimberly	1,974.85	Sirois, Delilah E. and Roland W.	539.04
Plourde, Diane	1,273.48	Sirois, Mark R. and Brenda L.	1,965.25
Plourde, Larry and Nola	2,120.22	Sitel Operating Corporation	31,062.18
Pooler, Todd M. & Marcy L.	738.93		



2015 Unpaid Real Estate Taxes

as of December 31, 2015

Skonieczny, Michael & Theresa	543.53	Tilley, Jessica L.	453.69
Skonieczny, Michael & Theresa	458.18	TMC of Maine, LLC	1,911.35
SM Trust	1,751.36	Todd, Timothy R.	159.47
SM Trust	168.45	Tompkins, Michele D.	1,392.52
Smith, Donald F., Jr. and Hollis	278.50	Toothaker, Brock	891.66
Smith, Rodney	375.08	Tracy, Cynthia L.	229.09
Snell, Donald L. & Judith A.	386.31	Tracy, Kurt W.	1724.71
Somers, Thomas C. and Deborah J.	170.70	Trombley Industries	1,138.70
Sparks, Arlene, Linda Madore, Wanda Hawks	86.14	Trombley, Philip	437.97
Spencer, Larry and Teresa	622.14	Trombley, Philip	1,441.93
St. John, Peter P.	1,401.50	Trombley, Philip E.	1,120.75
St. Peter, Gary R.	4,835.64	Trombley, Phillip E.	42.67
St. Peter, Gary R.	2,140.44	Trombley, Phillip E.	38.18
St. Peter, Raymond	516.58	Trombley, Steven Lee	381.82
St. Peter, Rudolph & Violette, Jennifer J.	2,360.55	Turck, Katherine M.	649.09
Stairs, David	968.03	Valentino, Frank & Paula	1,091.56
Stairs, Joan	139.48	Veinote, Jason L. & Carrie R.	500.86
Statewide Housing Solutions, LLC	1,120.39	Verhoff, Janet Lee	5,525.16
Stavnesli, David M. & Tina L. Tracy	651.34	Vezina, Shawn	913.90
Stewart, David L. & Patsy T.	306.43	Vincent, Edwina W.	101.07
Stilley, Norman Jr.	298.72	Violette, Brent B.	1,518.30
Stilley, Norman Jr.	114.55	Violette, Brian F.	1,065.15
Stilley, Norman Jr.	172.94	Violette, Brian J.	1,583.43
Stoekeler, George Robert	402.03	Violette, Larry D. & Louise C.	382.84
Sutherland, Colleen L. and Doris S. St.Hilaire	47.49	Von Merta, Richard and Linda	1,819.26
Sutherland, Tammy	435.72	Walker, Scott A.	1,406.00
Taggett, Harry A. & Tammy A. Saucier	878.14	Walton, Diana L.	750.16
Tahoe Gaming, LLC	226.85	Wambold, Darla M.	1,799.05
Tamburello, George	315.12	Warner, Loyce Mary, et.al. C/O Jeffrey Monteith	868.61
Tang, Chu Sun	8.19	Weatherhead, Laurie L.	1,239.79
Tardie, Mark	1,623.16	Webber, Brandon Shawn, et.al.	5,134.36
Tardie, Wilmer A. - Dev.	1,578.94	Wellington, Christine R.	296.47
Therault Lawn Care	317.88	Wesson, Bruce E.	503.10
Therault, Janice and Andrew Nibby	914.12	Wesson, Bruce E.	1,810.28
Therault, Michael and Sonya	725.46	Westin, Mark L.	1,491.34
Therault, Norman L. & Linda M.	125.56	White, Jessie M.	1,235.30
Therault, Norman L. & Linda M.	263.12	Whitmore, Jason & Stacey	110.05
Therault, Shane H.	3,038.84	Whitmore, Vicki L.	414.72
Thibodeau, Carl	559.68	Wilcox, George W. and Vera E.	235.83
Thibodeau, Daniel A. and Bonita E.	1,637.33	Willard, Linwood C.	54.70
Thibodeau, Eugene L.	1,714.69	Williams, Seth	2,126.65
Thibodeau, Tracy L.	530.06	Williams, Seth and Karlyn	4,590.82
Thibodeau, William A., Jr.	604.17	Woo, Lucinda G.	172.94
Thomas, Allan	267.16	Woods, Sean & Murphy, Terrance	1,311.66
Thomas, Ashley	125.78	York, Christopher C.	6.16
Thomas, Becky L.	801.82	Zernicke, Kenneth	53.90
Thompson, Christopher Lee	821.24	Zernicke, Kenneth	889.42
Thompson, Jay R. & Shelley R.	525.56	Zorn, Reginald C. and Sally	256.04
Thompson, Jay R. and Shelley R.	2,654.28		
Thompson, Pamela	1,048.88		
Thompson, Paul G. & Pamela F.	1,237.25		
			<u>919,716.48</u>



Unpaid Personal Property Tax

2011

Aroostook Steel Company Inc.	362.79
Beaulieu, Gerry J.	668.16
Broadway Supply	201.06
Cyr, Linda	67.86
Harris, Richard, Jr.	52.20
Harris, Richard, Sr.	1,566.00
Lozoway, Becky	91.35
Marijo's Cafe	88.74
Pelletier Automotive Restyling	292.32
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	3,390.48
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2012

Beaulieu, Gerry J.	521.10
Disy, Tony	92.64
Goughan, R. Mark	885.87
Harris, Richard, Sr.	318.45
Kernan, Rose	69.48
Lavoie, Louis	849.20
Martin, Scott	6,851.50
Pye, Darren	57.90
Rossignol, Gary	34.74
Sleeper, Joseph & Sons, Inc.	104.22
St. Peter, Gary	534.61
St. Peter, Gary	480.57
Theriacult, Shane	4,645.51
Web Impressions	23.16
White, Dennis	48.25
White, Dennis	25.09
	<hr/>
	15,542.29
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2013

Beaulieu, Gerry J.	530.95
Canxus Broadcasting Corp.	319.35
Harper, Sharlene	28.70

Disy, Tony	100.45
Goughan, R. Mark	576.05
Johnson, Cindy AP CEO	129.15
Kernan, Rose	71.75
Lavoie, Louis	721.60
Martin, Scott	4,807.25
G-Force Laser Tag, Corp	51.25
Pye, Darren	38.95
Rossignol, Gary	34.85
Sleeper, Joseph & Sons, Inc.	110.70
St. Peter, Gary	567.85
St. Peter, Gary	410.00
Theriacult, Shane	4,934.35
Thibodeau, Guilda	25.34
Web Impressions	20.50
White, Dennis	49.20
White, Dennis	24.60

2014

Beaulieu, Gerry J.	553.04
Belanger, Nikki	185.09
Bub's Carpentry, Inc.	23.81
Canxus Broadcasting Corp.	1,445.04
Clear Wireless LLC	599.87
Crouch, Tammie	259.82
Harper, Sharlene	28.99
Disy, Tony	55.75
Fulton, John	200.70
Goughan, R. Mark	1,235.42
Johnson, Cindy AP CEO	136.03
Jones, Edward D. Co., LP	245.30
Lavoie, Louis	577.57
Marrett, Dave & Sandy	15.27
Martin, Scott	9,151.92
Muzak, LLC	15.40
Noble, John	858.55
G-Force Laser Tag, Corp	44.60
R.L. Todd & Son, Inc.	414.78



Unpaid Personal Property Tax

Robertson, Samuel	289.90	Harper, Sharlene	29.20
Rossignol, Gary	37.91	Hunter, Matthew A.	166.20
Sleeper, Joseph & Sons, Inc.	89.20	Johnson, Cindy AP CEO	134.76
St. Peter, Gary	675.69	Lavoie, Louis	581.71
St. Peter, Gary	338.96	Marrett, Dave & Sandy	60.64
Therault, Shane	5,367.61	Martin, Scott	5,951.90
Thibodeau, Guilda	365.72	McDonald, Joseph	323.68
Trombley, Phil	89.20	Moiyee Corporation, The	42.67
Web Impressions	20.07	Morrill, John	1,417.23
Wilson, Matthew PMH-NP	46.58	Muzak, LLC	24.71
	<hr/>	Noble, John	862.46
	23,367.79	R.L. Todd & Son, Inc.	417.76
	<hr/> <hr/>	Richards, Chris	947.81
		Robertson, Samuel	291.98
		Rossignol, Gary	38.18
		Shaw, Robert	4,552.64
		Sleeper, Joseph & Sons, Inc.	80.86
		St. Peter, Gary	680.54
		St. Peter, Gary	341.39
		Sure Winner Foods, Inc.	186.42
		Therault, Shane	5,406.12
		Thibodeau, Guilda	262.78
		Trombley, Phil	89.84
		Virtual Managed Solutions	1,088.70
		Web Impressions	20.21
		Williams, Karlyn	226.85
		Wilson, Matthew PMH-NP	40.43
			<hr/>
			40,582.24
			<hr/> <hr/>
<u>2015</u>			
Algonquin Powe & Utilities Corp.	114.55		
Beaulieu, Gerry J.	543.53		
Blackstone, Kyle	943.32		
Bouchard Potato Company	2,021.40		
Bouchard, Craig & Rickey	2,194.34		
Bub's Carpentry, Inc.	24.71		
Cameron, Rose	47.17		
Cameron, Rose Marie	17.97		
Canxus Broadcasting Corp.	1,453.16		
Chadwick & Baross, Inc.	1,035.41		
Clear Wireless LLC	516.58		
Corbin, Chris	139.25		
Cote, Matthew	220.11		
County Plumbing & Heating, Inc	76.36		
Crouch, Tammie	1,181.40		
Crouch, Tammie	411.02		
Crown Park Inn	1,704.71		
Cullins, Bryan	256.04		
Cyr, Michael	1,709.21		
Cyr, Michael	13.48		
D&H Foods, Inc.	75.97		
Dewitt, Maryline	89.84		
Disy, Tony	53.90		
Fulton, John	193.16		
G-Force Laser Tag, Corp	35.94		
Goughan, R. Mark	1,242.04		



Tax Liens as of December 31, 2015

Akerson, Jeffrey	494.70	Frost, Leland	1,254.66
Akerson, John	962.10	Frost, Leland - Life Estate	3,446.49
Akerson, John W.	1,109.92	Gagnon, Catherine M. - Dev.	2,271.18
Akerson, John W.	964.53	Gagnon, Debra L.	769.72
Anderson, Alexander and Constance Huston	874.12	Gagnon, Debra L.	1,060.64
Anderson, Lois A.	706.77	Gagnon, Nicholas B. and Tammy A. and Robert Gagnon	224.16
Archer, Richard S. and Tammy J.	1,459.32	Gandee, Diana	47.93
Aristotle, LLC	1,088.62	Goughan, R. Mark & Gloria	7,779.92
Barnes, Alan L. & Kim R.	702.87	Goughan, R. Mark & Gloria	516.86
Blackwell, Dwayne	156.54	Goughan, R. Mark & Gloria J.	494.61
Blackwell, Dwayne H.	638.64	Goughan, R. Mark & Gloria J.	510.93
Bouchard, Jonathan	1,181.20	Gray, Claudette	349.54
Bourgoine, Daniel J.	407.16	Greenier, Peggy Lee	1,361.40
Bourgoine, Randy R. & Nichole M.	233.48	Griffeth, Kenneth M.	1,032.66
Bragdon, Glen Jr.	470.79	Guerrette, Claudette	184.52
Brown, Juliana M.	960.90	Harris, James L. & Nancy J.	1,317.72
Brown, Juliana M.	520.25	Hewitt, Flint A.	1,219.69
Burgay, Trent J.	72.23	Holman, Lori Jean Wark	420.51
Burt, Jeffrey J.	736.18	Hoey, Raymond and Gladys	1,357.68
Caparotta, Anthony L.	489.94	Hoey, Raymond R, Jr. and Raymond R., Sr.	1,466.31
Capell, Douglas C. and Francine B.	1,762.98	Jalbert, Gerald C. - Dev	485.68
Caribou Enterprise Group, LLC	263.79	Jenerette, Peter M. and Mary S.	1,100.79
Caribou Enterprise Group, LLC	1,697.64	Johnson, Christian & Cindy	4,437.69
Caribou Enterprise Group, LLC.	263.79	Johnson, Christian J.D. & Cindy A.	2,461.85
Clark, Jean B. & Barbara Finlay	1,640.86	Johnston, David A., Emily, & Paul D.	456.79
Clevette, Kevin	869.46	Keaton, Vaughn & Brenda	3,238.74
Cook, Allen L. and Claudine A.	1,129.55	Kelly, James L.	1,893.49
Corbin, Joseph F. & Laura L.	1,399.22	Ketch, Max H., Tammy Clark, Scott Ketch & Heidi Lamothe	658.71
Corbin, Joseph F. and Gibbons, Rena Mae	565.85	Kingsbury, Robb and Kristi	1,615.53
Cyr, Tammy L.	1,279.76	Knowlton, Thelma M.	46.70
Damboise, Diane - Dec.	249.80	Labbe, Roland Jr. & Shelley	270.79
Dedam, Gerald	737.73	Lagasse, Rosaire C.- Life Estate	4,430.12
Demoura, Antone S.	786.04	Lagasse, Troy N.	709.10
Dionne, Mary	625.67	Land Ho, Inc.	765.06
Disy, Tony A.	2,778.68	Larson, Nathan	510.93
Disy, Tony A.	1,898.15	Larson, Nathan	240.48
Driscoll, Douglas A. and Donna M.	1,417.35	Larson, Nathan	683.46
Drost, Scott T.	391.77	Latham, Kate & Fraser, Wesley	1,403.36
Duncan, Jason B. and Gloria	3,217.24	Lavoie, Louis J., Jr.	2,468.88
Emerson, Romona	154.21	Lavoie, Louis, Jr.	3,405.06
Espling, Debra and Mark	618.82	Leavitt, Brian	456.79
Fisher, Scott	114.58	Leavitt, Thomas M.	296.43
Five Star Home Maintenance, LLC	424.15	Leavitt, Thomas M. & Shirley A.	957.27
Five Star Home Maintenance, LLC	3,072.31		
Fortin, Linda	232.97		



Tax Liens as of December 31, 2015

Lewis, James A.	599.52	Pickard, Judith A.	1,186.54
Long, Jessica	68.45	Randolph, Dale I.	1,657.49
Longley, Patricia E.	284.96	Rankin, Wesley	137.25
Love, Justin L. & Sarah M.	1,423.83	Rankin, Wesley E.	70.28
Lozoway, Fred C.	1,087.37	Ranney, Nicole & Dana P.	422.33
Madore, Phyllis	4,590.99	Richardson, Derrell	1,505.94
Maggie Ventures LLC	151.88	Richardson, Derrell	7,536.93
Maggie Ventures LLC	247.47	Rines, John M.	385.24
Maggie Ventures LLC	210.17	Robertson, Samuel A & Katelyn	1,370.72
Maggie Ventures LLC	88.93	Robertson, Samuel A. & Katelyn	191.00
Maple Ridge Property Management, LLC	146.74	Rossignol, Gary A.	1,023.85
Marrett, David	287.11	Rowe-Pelkey, Brenda J.as Trustee of the Brenda J. Rowe-Pelkey 2005 Trust	2,182.61
Martin, Elmer	1,919.13	Sander, Eckley M. and Dona L.	2,658.21
Martin, Scott	682.43	Sirois, Delilah E. and Roland W.	210.65
Martin, Scott	895.10	Sirois, Mark R. and Brenda L.	1,909.73
Martin, Scott A.	4,466.39	St. John, Peter P.	1,361.11
Martin, Scott A.	4,121.34	St. Peter, Rudolph & Violette, Jennifer J.	2,510.81
Martin, Scott A.	2,979.43	Stilley, Norman Jr.	364.04
Martin, Scott Allen	4,754.98	Stilley, Norman Jr.	172.86
Masse, Kevin J.	514.31	Stilley, Norman Jr.	233.48
Mazerolle, Clifford J. - Dec	1,194.05	Tahoe Gaming, LLC	302.40
McDougal, Walter & Janet	1,650.50	Tardie, Wilmer A. - Dev.	1,699.46
McLaughlin, Evans D. and Rhonda A.	2,809.75	Therault, Janice and Andrew Nibby	132.79
Michaud, Philip T. and Betty J. Dubay	403.68	Thibodeau, William A., Jr.	681.12
Miller, Ronald E., Jr.	1,002.35	Thompson, Pamela	926.98
Moiyee Corporation, The	1,272.80	Tilley, Jessica L.	299.05
Moiyee Corporation, The	864.80	Todd, Timothy R.	684.76
Murray, Roberta	352.39	Tompkins, Michele D.	1,542.22
Nasiff Land, LLC	5,146.22	Toothaker, Brock	998.95
Nasiff Land, LLC	737.08	Trombley, Steven Lee	408.63
Nasiff Land, LLC	2,067.29	Turck, Katherine M.	661.40
Nelson, Stella W.	91.26	Valentino, Frank & Paula	626.85
Noble, John	123.90	Veinote, Jason L. & Carrie R.	495.88
Noble, John	2,492.67	Verhoff, Janet Lee	5,789.36
Noble, John T. and Carolyn Joyce	5,628.49	Violette, Brent B.	1,630.03
Noble, John T. and Carolyn Joyce	1,863.18	Von Merta, Richard and Linda	1,948.93
Ouellette, Philip	631.13	Weatherhead, Laurie L.	1,027.24
Ouellette, Ronald - Heirs	1,087.07	Webber, Brandon Shawn, Et.al.	4,956.90
Palmer, Susan M. and Jeffrey L. Roy	534.24	Wellington, Christine R.	361.71
Paradis, Leland O., Jr.	1,147.20	Westin, Mark L.	1,602.05
Patterson, Rena Sue	172.86	Woods, Sean & Murphy, Terrance	1,415.54
Pelletier, Valdore J. & Ruby D. - Life Estate	1,217.36		
Phair, Judy M.	1,107.27		
Phillips, Larry	219.49		221,282.74
Phillips, Larry	151.88		
Picard, Mario M. & Lana E.	606.52		

City Directory

493-3306	Fire & Ambulance Department
493-4204	Non-Emergency Fire & Ambulance
493-3301	Police Department
498-3111	Cary Medical Center
493-3324	City Office
Ext. 221 & 204	City Clerk's Office
201	City Manager's Office
207 & 204	Excise Tax
221	General Assistance
219	Section 8 Housing
217 & 222	Tax Assessing
224	Code Enforcement
220	Tax Collector / Finance Director
210	Deputy Tax Collector
223	Deputy Treasurer
493-4278	Ambulance Billing, Options 5 & 6
493-4224	Parks & Recreation Department
493-4214	Public Library
493-4211	Public Works
496-6311	Superintendent of Schools
493-4260	High School
493-4250	Hilltop School
493-4266	Learning Center
493-4240	Middle School
493-4248	Teague Park School
473-7840	Tri-Community Landfill
496-0911	Utilities District

