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# City of Caribou | Annual Report 2013





# Mayor's Message

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*Citizens of Caribou,*

2013 was a very challenging and busy year for City Council and our City's administration. In addition to the regularly scheduled Council meetings, many hours were spent in workshops and subcommittee meetings, dealing with the issues and budget concerns of our City. The continual reductions in the funds received from the State Government from the Revenue Sharing program have forced us to think outside the box in dealing with increased expenses and decreased revenue. Thank you to all of our administrative staff for accepting that things are going to have to be done differently in the future for the betterment of all our citizens.

Caribou's Council and administration department also began the process this year of collaborating with our counterparts in Presque Isle to explore the possibilities of combining services in an effort to save money for both communities. These discussions are ongoing.

This year marked the first of our "Thursday Night on Sweden Street", events. Each event was based on a different theme culminating in our recognizing O.P. Pierson on our final night. Many of the people who attended are still talking about what a great idea it was and how much they enjoyed it. There were numerous vendors, music, lots of great food, things to do and see for young and old. All of these things are needed to make an event successful, but what made these events special was the socializing that went on in the middle of downtown. People taking the time to chat and catch up with friends, neighbors and in some cases relatives that they hadn't seen for years. Special thanks to all of the City employees who donated their time in order to make these nights so special and memorable.

Members of Council and various City boards, as well as a number of our citizens took part in the process of developing Caribou's Vision Statement in 2013. All of these people put a lot of thought and hours going through this process. Thanks to all of them and to Tony Mazzucco and Kathy Mazzuchelli for all the time and effort they put in to organize and moderate these sessions.

I and other members of Council had the privilege of attending the grand openings for Frontier Pharmacy, Northern Lighthouse Inc. and Healing Hearts in 2013. We wish them all the best in their future endeavors.

I especially would like to thank all of the citizens who donated their time and finances to help make Caribou a better place to live for all of us. Whether it was serving on various City boards, volunteering at events, helping with local sports programs etc., your generosity is greatly appreciated. When I hear the saying, "It takes a village to raise a child" I also realize it also takes citizens to move a community forward. I don't know of a group of citizens better equipped to do this than the residents of Caribou.

Best Regards,

Gary Aiken  
Mayor of Caribou



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	<p><b>CITY OF CARIBOU, MAINE</b></p> <p>20__</p> <p><b>TAX CLUB</b></p>
<p>Account No _____</p>	<p>Name _____</p> <p>Address _____</p> <p>Amount Per Month \$ _____</p>

## 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 June or 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 contact the Tax Collector at 25 High Street; Caribou, Maine or call 493-3324 Menu Option #1



# Administration

## ADMINISTRATION

City Manager	Austin Bless
Assistant City Manager	Tony Mazzucco
City Clerk	Jayne R. Farrin
Deputy City Clerk	Kalen J. Hill
Finance Director	Wanda L. Raymond
Tax Collector	Wanda L. Raymond
Deputy Tax Collector	Carl Grant
City Treasurer	Wanda L. Raymond
Deputy Treasurer	Mary Ann Scott
Tax Assessor	Penny Thompson
Ambulance Billing Director	Joelene Reitmeyer
General Assistance Administrator	Jayne R. Farrin
Police Chief	Michael W. Gahagan
Fire Chief/Ambulance Director	Scott D. Susi
Emergency Management Director	Michael W. Gahagan
Public Works Director	David R. Ouellette
Parks & Recreation Director	Kathy A. Mazzuchelli
Library Director	Diane C. DuBois
Code Enforcement Officer	Stephen K. Wentworth
Housing Director	Stephen K. Wentworth
Building Inspector	Stephen K. Wentworth
Plumbing Inspector	Stephen K. Wentworth
Electrical Inspector	Stephen K. Wentworth
Health Officer	Stephen K. Wentworth
Cary Medical Center Executive Director	Kris Doody
Superintendent of Schools	Frank McElwain
Asst Superintendent of Curriculum & Instruction	Lois Brewer
High School Principal	Mark Jones
Middle School Principal	Leland Caron
Hilltop School Principal	Jane McCall
Teague Park School Principal	Steve Austin
Utilities District General Manager	Alan Hitchcock
Chief Wastewater Plant Operator	Paul Rossignol
Water Distribution Foreman	Russell Plourde
Auditor	Felch & Company, LLC

## DIRECTORY OF CITY OFFICIALS

Gary D. Aiken	12/31/2014
David A. Martin	12/31/2013
Philip J McDonough, II	12/31/2015
Kenneth G. Murchison, Jr.	12/31/2013
Joan Theriault	12/31/2016
Shane McDougall	12/31/2014
David Genthner	12/31/2015

## MUNICIPAL CALENDAR

### ASSESSOR

April 1: All new applications for veteran's tax exemption must be filed on or before this date to be considered for this exemption.

April 1: New Homestead Exemptions must be filed on or before this date.

July 1: All taxes on real estate and personal property are due and payable on this date. Farm tractors and aircrafts must be excised by this date. If not, they will be considered personal property for taxation as such.

### 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 7:00 p.m.

### EASTERN AROOSTOOK RSU BOARD OF EDUCATION

Meets the first and third Wednesday of each month at 7:00 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

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## REGIONAL ZONING BOARD OF APPEALS

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

## BOARD OF ASSESSORS

- Romeo J. Parent
- Galen Rockwell
- John Weeks

## REGISTRAR OF VOTERS

- Jayne R. Farrin

## REGISTRATION BOARD OF APPEALS

- Donna Barnes
- To be decided 02/11/2013  
To be decided 02/11/2013

## CAPITAL IMPROVEMENTS COMMITTEE

- Patrick Bennett
- Karen L. Chapman
- Craig Staples
- John Swanberg
- Duane Walton
- Austin Bleess, Ex-Officio
- Wanda Raymond, Ex-Officio

## CARY BOARD OF DIRECTORS

- Peter Ashley
- Thomas Goodyear
- Rob Kieffer
- Dr. Sherri Dumont
- Gregg Collins
- James Mockler
- David Sleeper
- Carl Flynn
- Susan White

## CARIBOU HOSPITAL DISTRICT

- Doug Plourde
- David Wakem
- Norman Collins

## LIBRARY BOARD

- Gillian Sleeper
- Brenda Bourgoine
- Janine Murchison
- Robert Thompson
- Marty Belanger
- Patrick Bennett
- Michael Quinlan

## NYLANDER

- Jessica Feeley
- Deborah Nichols
- Sandra J. Huck
- Kimber Noyes
- Deborah Sirois

## PLANNING BOARD

- Robert White
- David Bell
- Matthew Hunter
- James Murphy
- Todd Pelletier
- Philip Cyr
- James Cerrato

## RECREATION COMMISSION

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

## UTILITIES DISTRICT

- Nancy Solman
- Janine Murchison
- W. Louis Greenier
- Hollis Irvine
- Scott Willey

## REGIONAL SCHOOL UNIT #39

- Dale J. Gordon
- Lynn McNeal
- Scott Willey
- Mary Bragdon White

## JEFFERSON CARY MEMORIAL HOSPITAL FUND

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



# Legislature

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## **State Senator: Troy D. Jackson** ***Senate District 35***

Home Address: PO Box 221  
Fort Kent, Maine 04743

Residence: (207) 436-0763  
E-mail: jacksonforsenate@hotmail.com  
Website: www.mainesenate.org/jackson

Capitol Address: 3 State House Station  
Augusta, Maine 04333

State House E-mail: SenTroy.Jackson@legislature.maine.gov

Capitol Telephone: (207) 287-1515 (Voice)  
(207) 287-1583 (TTY)

Message Service: 1-800-423-6900

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

## **State Representative: Carol A. McElwee** ***District 4***

Home Address: 54 Pioneer Avenue  
Caribou, Maine 04736

Residence: (207) 498-8605  
E-mail: cmcelwee@maine.rr.com

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

State House E-mail: RepCarol.McElwee@legislature.maine.gov

Capitol Telephone: (207) 287-1400 (Voice)  
(207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900  
Maine Legislature Internet Web Site - <http://www.maine.gov/legis/house>



# Legislature

MICHAEL H. MICHAUD  
2ND DISTRICT MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943

[www.michaud.house.gov](http://www.michaud.house.gov)

## Congress of the United States House of Representatives Washington, DC 20515

COMMITTEES:

VETERANS' AFFAIRS  
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND  
HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC  
BUILDINGS, AND EMERGENCY MANAGEMENT  
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,

Michael H. Michaud  
Member of Congress

**BANGOR:**  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

**LEWISTON:**  
179 LIBBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060





# Legislature

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## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

### **Carol A. McElwee**

54 Pioneer Ave.

Caribou, ME 04736

Home: (207) 498-8605

E-MAIL: [cmcelwee@maine.rr.com](mailto:cmcelwee@maine.rr.com)

February 2014

Dear Friends & Neighbors:

Although there are still a number of weeks to go until the official end of winter, I do hope that the days slowly growing longer offers you some encouragement that spring is on its way. Along those same lines, increasing intensity at the State House is indication that high-profile issues are coming to the forefront with the Legislature's statutory adjournment date of April 16 fast approaching.

Over the course of this Second Regular Session, I have been working on legislation that will promote the usage of telemedicine. As technology improves and the demand for healthcare increases, innovative resources are needed to ensure our elderly and disabled receive the attention they need. Amid our current struggles to maintain funding for our neediest of MaineCare clientele, we, as policymakers, should be exploring every option to ensure available taxpayer dollars are used efficiently and responsibly. As my bill, L.D. 1596, moves through the legislative process, I encourage you to visit the Legislature's Web site, <http://www.maine.gov/legis/>, to learn of new developments in relation to this measure and the many others under consideration at the capitol.

Being an election year, politics will assuredly play a role in what gets accomplished in Augusta. Realizing that voters will be heading to the polls before we know it, I do wish to share with you that the makeup of my current constituency will change as a result of reapportionment. Caribou will be soon become part of House District 149, which will also include New Sweden and Westmanland. The entire divisional landscape has changed across the State due to our shifting population. You can view maps showing the adopted changes, along with an overview of the apportionment process, by visiting <http://www.maine.gov/sos/cec/elec/apport/apport.htm>.

In closing, I wish to thank the residents of Caribou for the honor and pleasure of serving them at the State House. Rest assured, my work is ongoing to make certain you, your children, and even your grandchildren are offered an environment free of excessive governance, thus enabling the pursuit of the American Dream to continue on!

Best wishes,

Carol A. McElwee  
State Representative

District 4

Caribou



# Legislature

ANGUS S. KING, JR.  
MAINE

359 DIRIGEN SENATE OFFICE BUILDING  
(207) 224-6344  
Website: <http://www.King.Senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

March 18, 2014

Town of Caribou  
25 High Street  
Caribou, Maine 04736

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,

ANGUS S. KING, JR  
UNITED STATES SENATOR

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

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

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

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# City Manager

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The theme from the 2013 Caribou Cares About Kids weekend very accurately summed up the year: Caribou, On The Move!

The summer got kicked off with a bang with Thursday's On Sweden. What a wonderful time to get together as a community and enjoy some great food and good music. It was a great example of how the City Departments all work well together. Parks and Rec, Public Works, Police and Fire all teamed up to make sure each event was a success. When the weather was nice the crowds were large. Even when the temps were cool we had a few hundred people join us. The event helped bring back a sense of community that was appreciated by all.

Who can forget the amazing sight of 370 helium balloons floating peacefully in rows on Sincok Field that warm September night? The great volunteers that came out from Caribou, the County, and around the Country to help inflate all the balloons that would lift Jonathan Trappe off the ground on the adventure played a vital role in his attempt. What an honor it was to be able to host Trappe for the several months leading up to his take off. His enthusiasm and sense of adventure inspired the dreamers inside all of us to think big. That certainly was a day that anyone who was there will not soon forget.

The attention from around the world that Caribou Maine received that day was amazing. There were news articles from countries around the world that talked of the event. Articles in languages that are not the same character set as the English language where one of the few words you could recognize in the article was "Caribou, Maine".

And of course we capped off the summer with a wonderful weekend celebrating O.P. Pierson and his great contributions to society. He's most famously known for inventing the Frozen French Fry, but his other inventions are still leaving a mark on the world as we know it today. Some of those inventions include a workable potato washer, a potato top puller

and an early version of the potato harvester.

The City started taking an aggressive stance on removing slum and blight from the community. With the removal of the old Dan's Living Center on Broadway Street we were able to clean up an eye sore that had been around for too long. We are looking forward to redeveloping the River Front area of Caribou into a destination area for all seasons. That goal may be several years away, but the work to meet that goal has started.

This year we also received the coveted Certified Business Friendly designation from the State of Maine. You have probably noticed these signs underneath the new Welcome to Caribou signs that were put up this year. This certification gives us a leg up in working towards assisting businesses to relocate to Caribou. It also gives us bonus points when we apply for Community Development Block Grants. We are hoping to utilize these grant opportunities throughout 2014.

Towards the end of the year we signed a contract to work with Buxton, a company that specializes in retail development strategies. Working with Buxton will help us to develop a targeted retail economic development and local business retention strategy. Buxton's advanced customer insights and retail expertise will allow us to identify the retailers that best meet the needs of Caribou residents based on consumer data.

Overall it was a great year for the City of Caribou. I believe we can look back on 2013 with pride and admiration and confidently say that Caribou is on the move.

**Respectfully submitted,  
Austin Bleess  
City Manager**



# City Clerk

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## 2013 in Review . . .

We are looking for your feedback regarding the information contained in the City Clerk's and General Assistance reports. Is there information, facts, or statistics that you think should be included? Zip off a quick email to [Jfarrin@cariboumaine.org](mailto:Jfarrin@cariboumaine.org).

### 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 vital records restoration program was restarted with the restoration of one book – Marriages Vol. 5 1875-1929. The work included the deacidification, mending, and reinforcement of the paper, and then each page was sleeved in archival grade sheet protectors, and finally placed in archival binding. As part of this process, the book was scanned and the information is now stored on a CD.

### OPEN RECORDS:

Birth – 75 years old or older

Marriage – 50 years old or older

Death – 25 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). Starting August 1, 2013, this office no longer receives paper copies of birth records from Cary Medical Center. To produce certificate copies of these records we utilize the State's Electronic Birth Registration System (EBRS). We are very pleased with the quality of certifies produced through these systems; nevertheless, it feels somewhat strange not to record, file, and store paper records in the Clerk's Office.

	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Births</b>			
Residents	61	66	62
Non-Residents	121	161	136
Res. Births out./Caribou	22	16	17
Home Birth	<u>0</u>	<u>0</u>	<u>0</u>
Total Births Recorded	204	243	215
<b>Adoptions</b>	2	4	10
<b>Deaths</b>			
Residents	91	103	85
Non-Residents	57	52	43
Res. Deaths out./Caribou	<u>11</u>	<u>24</u>	<u>24</u>
Total Deaths Recorded	159	183	152
<b>Fetal Death</b>		1	
<b>Disposition Permits Issued</b>	136	170	158
<b>Marriage Licenses Issued</b>	65	64	52
<b>Certified Copies of Vital Records</b>			
Births	952	1020	869
Deaths	763	871	763
Marriages	<u>184</u>	<u>133</u>	<u>141</u>
Total Cert. Copies Issued	1899	2024	1773

<b>Amount paid to the State</b>	<b>\$3,447.20</b>
<b>Fees retained by the City</b>	<b>\$20,688.80</b>

### 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 1<sup>st</sup>. 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. This resulted in 88 more dogs being licensed.

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Dog Licenses Issued	1209	1202	1184



# City Clerk

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## 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 11, 2013 this office conducted the RSU #39 Budget Validation Referendum.

Total Votes Cast – 398

On November 5, 2013 this office conducted the State Referendum Election (Caribou and Connor Township) and Caribou Municipal Election.

Total Votes Cast – 1171

A summary of registered voters in Caribou (as of December 31, 2013)

Democratic Party	-	1819
Republican Party	-	1771
Green Independent	-	147
Unenrolled	-	<u>2286</u>
		6023

## Additional Clerk Information

<b>Licenses &amp; Permits</b>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Special Entertainment, Taxi,	49	52	62
Rubbish Haulers, Lunch Wagon, Pawnbroker			

## Recordings

Hospital Liens, Military Discharges,	3	4	4
Business Names, etc.			

**Notarizations** 183

## IF&W – Licenses & Registrations

<b>Number of Registrations</b>	<b>2012</b>	<b>2013</b>
Boats	372	376
ATVs	680	670
Snowmobiles	448	422

## Amount paid to the State for

<b>Licenses &amp; Registrations</b>	<b>\$77,114.25</b>
<b>Fees retained by the City</b>	<b>\$ 3,679.75</b>

## Tax Clubs:

At the end of 2013, there were 275 tax club members. Call the main telephone number – 493-3324 Menu Option #1 if you are interested in joining.

## Services Provided: The City of Caribou accepts Debit and Credit Cards

## Front Desk

- Property Tax Collections
- Excise and Motor Vehicle
- IF&W Registrations
- Trailer Park Lot Rent Collections

## City Clerk's Office

- Vital Records
- Dog Licenses
- IF&W Licenses
- Voter Registration - Absentee Ballots
- Notary Public Services - fee
- Copying - fee

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



# General Assistance

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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.

Twice in 2013, the Council adopted changes to the City's General Assistance Ordinance including the adoption of Maine Municipal Association Model Ordinance dated September 2013.

This department receives 50% reimbursement up to the municipal obligation of .0003 times the most recent state valuation and then 90% thereafter for Caribou residents and 100% reimbursement plus administrative fees for Connor. In 2013, the City did not exceed its municipal obligation of \$110,580.00 therefore the City received reimbursement only at the 50% level.

## General Assistance Expenses for 2013

Aid to Connor Residents (Subject to 100% reimbursement)	\$ 1,244.95
Aid to Caribou Residents (Subject to 50% reimbursement)	45,654.17
Salaries & Health Insurance Expense	20,318.64
Office Supply, Training & Education, Maintenance, & Misc.	1,437.58
<b>Total Expenditures</b>	<b>\$ 68,655.34</b>
Administrative Fees for Connor	4,800.00
State and Other Municipalities Reimbursement	24,072.06
<b>2013 Net Cost to the City</b>	<b>\$ 39,783.28</b>
<b>Compared to Prior Five Years</b>	
<b>2012 Net Cost to the City</b>	<b>\$46,170.09</b>
<b>2011 Net Cost to the City</b>	<b>\$51,006.11</b>
<b>2010 Net Cost to the City</b>	<b>\$110,233.13</b>
<b>2009 Net Cost to the City</b>	<b>\$116,836.08</b>
<b>2008 Net Cost to the City</b>	<b>\$115,858.67</b>

Constance Michaud  
Motor Vehicle Agent

Kalen Hill  
Deputy City Clerk  
Deputy General Assistance Administrator

Jayne R. Farrin



# Tax Assessment

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*It is the goal of the Tax Assessor's 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.*

2013 brought major changes to the Assessing office.

In November, Elizabeth O'Bar resigned her position as the Tax Assessor for the City of Caribou. Mrs. O'Bar first began work at the City of Caribou in 1987 and had been the Assessor since 2007. We thank Mrs. O'Bar for her years of public service and wish her well on her future endeavors.

At the end of 2013, Galen Rockwell retired from his position on the Board of Assessors after many years of dedicated service. Mr. Rockwell served the taxpayers well in this position and will be sincerely missed.

The Assessing office is located on the second floor of the Municipal Building at 25 High Street. In December 2013, Assessing moved down the hall and has partnered with the Code Enforcement department in an effort to provide taxpayers greater access to staff and public records.

The Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program has been repealed as part of the enacted state budget for claims beginning on or after August 1, 2013. The "Circuitbreaker" Program has been replaced by the Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form.

## Municipal Valuation

Commitment Date:	July 1, 2013
Taxable value of land:	\$ 91,491,200
Taxable value of buildings:	\$ 260,950,200
Taxable value of personal property:	\$ 19,017,300
TOTAL taxable valuation:	\$ 371,458,700
2013 Property Tax Rate:	.0205

## Property Tax Exemptions

Certain classes of property are tax exempt by law. Fully exempt property tax may include real estate or personal property owned by governmental entities, school systems and other institutions.

Partially exempt property tax relates to the following categories. The State of Maine will reimburse the municipality for half of the revenue lost by offering these exemptions.

*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 \$10,000. In 2013, Caribou granted 2,223 Homestead Exemptions.

*Veteran Exemption* - A veteran who served during a recognized war period and is 62 years



# Tax Assessment

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or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible for \$6,000. In 2013, Caribou granted 338 Veteran Exemptions.

*Paraplegic Veteran* - A veteran who received a federal grant for a specially adapted housing unit may receive \$50,000. In 2013, Caribou granted 1 Paraplegic Veteran exemption.

*Blind Exemption* - An individual who is determined to be legally blind receives \$4,000. In 2013, Caribou granted 5 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 2013, Caribou approved 40 applications for BETE Exemptions. The total amount of exempted value was \$4,066,500. As a result, Caribou was eligible for “Enhanced BETE” reimbursement of over 53% of the lost revenue which amounted to a total reimbursement of \$44,243.82.

Partial exemptions must be adjusted by the City of Caribou's certified assessment ratio. For 2013, the certified ratio was 100%.

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

## 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 Assessing 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 2013, Caribou had 988 acres in *Tree Growth* and of those 493 were first classified in 2013. In the *Farm Land* current use program which totaled 921 acres for 2013, 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  
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  
December 31 – Annual deadline for BETR program applications

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

**Respectfully submitted,  
Penny Thompson, CMA  
Tax Assessor**



# Code Enforcement

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## **"It's All About Safety"**

Major changes occurred for this department at the beginning of the 2013 year. The City Council decided to split the office and staff; separating Code Enforcement, Planning and the Section-8 Housing Program. Lisa Plourde was promoted to Housing Director for the Section-8 program and the Planning Board Advisor and Support duties were reassigned to the New Assistant City Manager, Tony Mazzucco. With the reduction in my work load, my hours were reduced to 4 days per week with 7 weeks off, unpaid, mostly school vacations and holidays. This was my attempt to keep the cost of inspections in line with the reduced workload without being a burden to the taxpayers. My remaining work load is now primarily zoning & land use enforcement, property maintenance enforcement, building inspections, plumbing inspections, electrical inspections and performing the duties of Local Health Officer.

During 2013, we experienced a substantial decrease in new development and construction from previous years. For comparison, during 2012 the building permit revenues were \$40,295.00 and during 2013 the permit revenues were \$21,208.00. Close to a 50% reduction.

During 2013, I issued 55 building permits mostly for garages, decks, renovations and additions. We do have four new homes and had six substantial residential additions and renovations this year. Haney Building Specialties has started Caribou's first condominium project on Glenn St. Renovation building permits were issued for three new businesses in Caribou and a building permit was issued for a new cell phone tower to be built west of Paris Snow Drive. Fifty-two electrical permits were issued for new projects, service upgrades and additions. Plumbing permits were close behind at 44.

Thirteen demolition permits were issued during 2013, the City burned the old Maine Bag Building / Dan's Living Center, on Limestone Street. This site had been an eyesore and dangerous building for many years. The old green potato building on Armco Ave. is gone. Vacant, abandoned and distressed properties continue to be an issue that the City is working to alleviate. Several problem properties have fallen into such disrepair, they are now health and safety hazards.

2013 completes my ninth year as Caribou's Code Enforcement Officer. During my time in Caribou, I've met some really nice people. I've enjoyed working with some very professional contractors and business owners. I hope that my time here in Caribou has made a positive impact on the safety of the community.

***Respectfully submitted,  
Steve Wentworth, CEO-LPI-LHO  
Code Enforcement Officer***



# Fire and Ambulance

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The Caribou Fire and Ambulance is a combination fire and ambulance department. All our full-time and most of the paid call personnel are cross-trained to handle either or both 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 13 full-time members and 35 paid call members.

**During 2013 the department has:**

- Traveled 100,077 miles by all Fire and Ambulance Units
- Used 393,789 gallons of water
- Used 11,195 of hose in various sizes
- Used 383' of ladders in various sizes
- Inspected 22 buildings
- Issued 829 fire permits
- 1,455 man hours of training time
- Throughout the year well over 110 man hours was devoted to the Learn Not To Burn Program with over 600 pre-school and school age children involved from Caribou, Limestone, Connor, Woodland and New Sweden communities.
- Over 248 people trained in Fire Extinguisher Classes

Total Fire and Ambulance Calls for 2013 was 2,222.

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Fire / Rescue Calls	131	137	157	213
Ambulance Calls	<u>1,644</u>	<u>2,024</u>	<u>2,253</u>	<u>2,009</u>
Combined Calls	1,755	2,161	2,410	2,222

As shown in our statistics, we have an increase in the fire calls to 213, and a small decrease in ambulance calls to 2,009. Of those 172 were long distance transfers for downstate medical services.

With Fresh Air, LLC we had 54 Air Flight transports downstate - 9 of which were out of state. We currently have eight CCEMT- 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 team to fly the critical care patients to hospitals in Maine and out of state if needed.

Of these 2,222 calls there were over 681 calls 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 2013, we had 19 mutual aid call-ins from other departments to help cover the larger fires, and we also provided mutual aid 17 times to neighboring fire departments for either fires or rescues. On the ambulance side of the department, mutual aid was provided 55 times to neighboring ambulance services, up from 13 times in 2012, and we received aid 5 times for ambulance standby.

This department provided Ambulance service to eight (8) communities in 2013: Caribou, Woodland, New Sweden, Connor, Perham, Westmanland, Stockholm, and T16 R4 (Madawaska Lake area).

All these communities, including Caribou, paid an equal per capita cost of \$11.00. 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, Van Buren and Calais Ambulance Services for a fee of \$19.00 a call/run. This is a hard working dept. consisting of two fulltime and one part time billing clerks that work with insurance companies and citizens for reimbursement for services. In 2012 the



# Fire and Ambulance

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office billed for 4200 calls and in 2013 the billing department billed for more than 4833 ambulance calls.

On the Fire side of the Department, we provide protection to five (5) communities: Caribou, Woodland, New Sweden, Westmanland, Connor, and T16R4. 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. The Department, by City Council approval, started on June 1, 2012 to charge a fee for service (fire and rescue) payable from insurance companies with no increase to the taxpayer.

This is a very busy department. Beyond handling 2,222 emergency Fire and Ambulance calls, we have 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
- Operating Fire Extinguisher Programs
- Pre-planning for fire and other emergencies
- Tommy Trauma Safety Program
- Regional Fire Training Center

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 fire trucks, a rescue vehicle, brush / grass fire truck, 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](http://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.

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 96 children from 43 families in seven communities with toys. A special thank you goes to those who want their donation kept anonymous.

In 2013, 19 people died in fires in the State of Maine. 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 the same number of personnel for the past twenty years.

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 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 2013, members of the Caribou Fire and Ambulance Department put in 1,455 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 2013 the Honor Guard had 242 hours of training and a number of local commitments.



# Fire and Ambulance

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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.

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 Dept. 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

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Effective emergency management relies on integration of emergency plans at all levels of government and non-government activities (individual, group, or community) and how it interacts with all levels. One of the jobs of emergency management is preparedness, working together with the fire/ambulance, public works, hospitals and the school department to be ready for any type of emergency or crises. Working together as one unit to mitigate the destructive outcomes that may come our way in a crisis, no matter if it's weather or man-made. I believe our community is in good shape.

The Caribou Emergency Management Agency works closely with the Aroostook County Emergency Management Agency, which is based in Caribou. I would like to thank their new Director Darren Woods, their Deputy Director Jesse Belanger and Joyce Findlen for all their continued support and a special thanks to retired Director Vern Ouellette who was always assisting us when help was needed, Vern best of luck in your retirement.

The Emergency Operations Center (EOC) continues to be updated with new technology that included wireless internet and an overhead projector. The center is utilized by many different agencies throughout the year keeping the center up to date for first responders and emergency personnel.

I would like to thank the members of the Community Emergency Response Team (CERT) for their hard work and dedication to the City of Caribou. The group has spent many hours of training to maintain their proficiency for any type of emergency that may come our way. Members of CERT took time out of their busy schedules to assist at the "Thursdays on Sweden" events in downtown Caribou and watching out for our children on Halloween night through our "Witch Watch" program. The group spreads out throughout the City on that night to make sure our children are safe and no criminal acts are committed. Their dedication to keeping the City safe is so much appreciated not only by me but also by the citizens of Caribou. Thank you for volunteering your time.

I would like to encourage residents to be prepared for any disaster by having an emergency kit, a "Go Bag" available in cases of inclement weather, power outages, or any other disaster. Items to keep in your disaster preparedness kit should include bottled water, food, candles, battery powered radio, flashlight, extra batteries and anything else you would need for at least three days.

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



# Police Department

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As the great Bob Dylan wrote in his song “these times are a changing”, most everything in the police business has changed since 1973, the year I started here at Caribou Police Department as a Patrolman. Operations are much more efficient and today's technology and equipment is much more advanced than we had 40 years ago. Unfortunately, criminals have stayed the same. Criminals still have no compassion for their victims and society in general. Drugs, no matter if it's alcohol or pills, fuel a large amount of our calls. Luckily, there are still many positive aspects that outweigh the negative in this job. Nonetheless, I celebrated 40 years of service to the City of Caribou in 2013 and hope to get at least a few more years in before retirement, working with the citizens to make our community the best and safest place to live.

Changes in the department's personnel: we said goodbye to Officer Jason Matheson who left the area and went to work for Penobscot County Sheriff's Office. We wish him well in his future endeavors. Mark Gahagan was promoted to Sergeant replacing Sergeant Ronald Curtis who retired at the end of 2012 with 41 years of service to the department. Mark came to Caribou PD in 2001 with previous Sergeant experience with the Fort Fairfield Police Department. Officer Chad Foley was hired in 2012 as a Reserve Officer and came on the force full time in 2013 with 17 years of experience. Our newest officer, who was hired at the end of 2013, was Timothy Dubois. He comes to CPD fresh out of college and went to the Maine Criminal Justice Academy's 18-week Basic Law Enforcement Training Program (BLETP) in early 2014. Reserve Officer Neal Ouellette left the department after 6 years of service. We wish him the best.

During the Thursdays on Sweden function in the downtown mall, “Guns and Hoses” was formed. Emergency services personnel, including police and fire, teamed up to provide the best burgers and hot dogs in town to the people visiting. This was a great way for the officers to interact with the public in a

different perspective. You can see “Guns and Hoses” during the 2014 season of Thursdays on Sweden.

Our crime rate decreased dramatically from 2012 to 2013 and the clearance rate went up from 76% to 80%. The states average is 32%, as a comparison. These numbers are a product of the hard work and dedication to the public of the two Sergeants and 14 Patrolman that represent the department. They all work hard together to prevent crime, not just react to it. The department saw a 24% increase in the number accidents we covered and a 20% increase in warnings issued. There was also a 52% property recovery rate from 2012. Unfortunately, a little less than 50% of all OUI's charged were drug related. These times are a changing!

Though alcohol and prescription drug abuse continue to be a big problem, the synthetic hallucinogenic drug “bath salts” still plagues not only Caribou, but Aroostook County and the state as a whole. Officers recover firearms, some loaded, and other illegal weapons off of dealers and users. Calls and dealings with people high on “bath salts” are more dangerous than ever to officers due to these peoples’ complete lack of regard for the law. To report “bath salt” activity, please contact us immediately.

Caribou Police Officers participated in multiple grants in 2013 totaling \$116,000, including the Maine Bureau of Highway Safety's seatbelt and impaired 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 and homeland security.

Aroostook County law enforcement agencies took



# Police Department

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advantage of an underage drinking enforcement grant that paid for all agencies to have MyPD, a mobile phone application that provides the public with a way of providing anonymous tips regarding underage drinking, drug use and other crimes, provide feedback to officers, make complaints, etc. It also provides each department a way to get information out to those who have downloaded the app. Funding for the app was provided by the Maine Office of Substance Abuse. Multiple grants were received by our agency for underage drinking enforcement, all of which were countywide.

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 and Assistant 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***





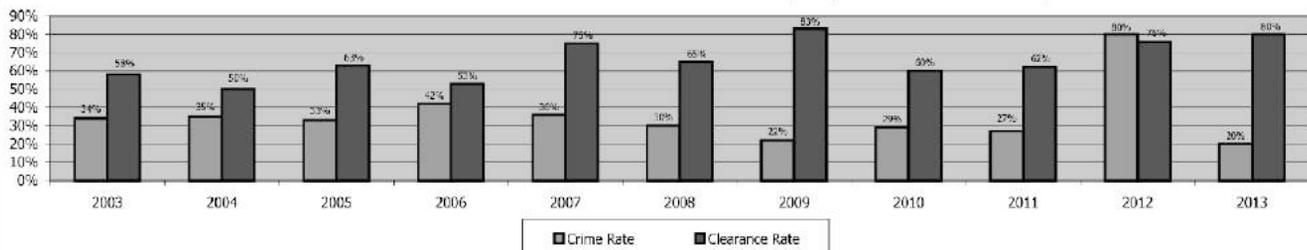
# Police Department

## ANNUAL CRIME REPORT 2011 AND 2012 COMPARISONS

	2012	2013
<b>Crime Rate</b>	80.23	19.66
	1,000 residents	1,000 residents
<b>Clearance Rate</b>	76%	80%
<b>Major Crimes</b>		
MURDER/MANSLAUGHTER	0	0
RAPE	0	0
ROBBERY	1	1
ASSAULT	67	48
BURGLARY	26	26
THEFT	134	80
MOTOR VEHICLE THEFT	4	6
ARSON	0	0
<b>Other</b>		
STOLEN PROPERTY	\$117,871.00	\$97,204.00
RECOVERED PROPERTY	\$44,591.00	\$50,778.00
COMPLAINTS	4,366	4,281
CRIMINAL OFFENSES	657	563
DRUG CHARGES	77	49
HATE CRIMES	0	0
SUBJECTS BOOKED		
THROUGH OUR DEPARTMENT	595	615
SUBJECTS KEPT AT		
OUR DEPARTMENT	488	482
AID TO OTHER AGENCIES	313	250
ESCORTS	66	51
UNLAWFUL SEXUAL CONTACT	8	9
GROSS SEXUAL ASSAULT	7	10
OTHER SEX CHARGES	17	18
ASSAULT ON AN OFFICER	1	1
DOMESTIC ASSAULT	31	26
<i>54% of assaults are domestic</i>	all cleared	all cleared
ANIMAL CONTROL COMPLAINTS	236	188
STOLEN MOTOR VEHICLES RECOVERED	5	6
ACCIDENTS	251	311
TRAFFIC SUMMONSES	587	584
WARNINGS ISSUED	573	689
OUI CHARGES		
<i>38% are OUI drugs</i>	51	50
ALARMS	217	184
911 HANGUPS	165	137
MENTAL SUBJECT	69	76

### Caribou Police Department 2012 Clearance Rate and Crime Rate

The crime rate is based on the occurrence of an index offense per 1,000 residents of the City of Caribou





# Parks & Recreation

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## Recreation

*“Citizens expect their park and recreation agencies to be leaders in improving the quality of life and the health of their communities.”*

*~Richard J. Dolesh, VP of Conservation, NRPA.*

Difficult economic times increase the burden on municipalities to wrestle with providing a level of service to residents that they have come to expect yet deal with rising operational costs and diminishing revenues. 2013 was a difficult year for Caribou with every department digging deep to minimize expenses and yet working to retain service levels. To that end the Caribou Parks and Recreation Department eliminated some programs and facilities and developed the first ever program fee schedule. When the dust settled program numbers stabilized and revenues exceeded expectations for the most part.

The summer season marked the introduction of the first ever program fee system. The Caribou City Council and the Parks and Recreation Commission spent an inordinate amount of time developing a system that would garner revenues but not eliminate program participants. In addition to establishing relatively reasonable program fees, a Program Assistance Fund was established to insure every child had the opportunity to participate. Program participant numbers exceeded expectations with the exception of the swimming lesson and general swim program at the Caribou Community Pool which saw yet another year of declining enrollment. Overall program revenues exceeded expectations by 112.45%.

Attempting to attain fiscal efficiencies, City Administration chose not to replace a part time custodial position at the Wellness Center and eventually reduced the existing part time custodian by eight hours further impacting day to day maintenance which was noticeable to visitors throughout the fall and winter.

As part of an energy efficiency program, there were changes to some of the older lighting fixtures at the Wellness and Recreation Center along with the addition of a new pellet boiler. Unfortunately the pellet boiler installation was delayed which minimized any savings to the heating fuel account for 2013.

On a different note the Class of 2013 elected to have their prom at the Wellness Center and transformed the facility into a spectacular venue. With a sincere desire to keep their special evening local, seniors and their parents dedicated Memorial Day weekend to decorating, executing the event and cleaning up. By the beginning of the next school year the Class of 2014 already booked the venue for their prom.

Take It Outside Seniors was a program that grew exponentially during 2013. With a growing population of adults that are more active, more inquisitive and who long for adventure, the TIOSS program embarked on its first overnight trip which was rated extremely successful. Caribou Rec Xtreme (CRX) which is an adventure program for teens enjoyed equal success with a 2.8% increase in registration numbers.

With a new emphasis on training volunteer coaches, the fall soccer season began with all volunteers required to complete a coaching course offered by the National Youth Sport Coaches Association. In addition, coaches were supplied with materials that would help them plan their practice sessions and develop game strategies. This training program was also utilized for high school and college students that work various programs throughout the year.

The Department joined forces with Police, Fire and Ambulance and the Caribou Area Chamber of Commerce in June to pilot a community event called Thursdays on Sweden Street. The six events were extremely successful and culminated in a special event honoring one of Caribou's shining stars, Olaf P



# Parks & Recreation

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Pierson, inventor of the frozen French fry and numerous other items that aided local potato growers and businesses during OP Pierson Days.

The collaboration between the public sector, private business and non-governmental entities is paramount to continued economic growth and development to make Caribou a good place to work, play and grow. To that end partnerships continue to be an integral part of Parks and Recreation services. In 2013 the Calvary Baptist Church exemplified what collaboration can achieve by contributing 754 man hours and over 60 clock hours to refurbishing the Teague Park Playground and 354 man hours on a continuing restoration of Flora-Dale Park. In addition, Pepsi Cola Bottling of Presque Isle contributed \$500 towards a community clean up day in which 63 residents of all ages raked, shoveled and picked up trash at parks around town stacking up 252 man hours. Another volunteer opportunity had several residents join the Green Thumb Gang taking care of several gardens around town. And of course Cary Medical Center continues to be a collaborative partner with Parks and Recreation promoting healthy lifestyles by celebrating Healthy You activities and family activities such as Family Fun Night in August.

One important development during the course of 2013 was the offer of Cherie Black, a graduate student at the University of Southern Maine, to conduct a research project for the department. Wanting to maximize considerations for the public's specific needs and requests and minimize arbitrary assignments for revenue generation, Black devised a way to methodically collect data to garner the answers to two questions: 1) what revenue generating programs or services would stakeholders and patrons like the department to offer; and 2) what ideas do stakeholders and patrons have for generating revenue other than programs and services the department offers. Black utilized three data collecting techniques including nominal groups, online surveys and focus groups. The ideas generated by the nominal groups helped to create the online survey, and the data

generated by both the nominal groups and the online survey were examined by the focus groups. In the end 32% of potential patrons participated in the nominal groups and 206 individuals participated in the online survey. All of the information will help the Parks and Recreation Commission and personnel plan for the future.

Trailside, in another collaborative venture the City of Caribou worked with the Caribou Snowmobile Club to obtain a new trail groomer for the 2013-2014 season. The 2013 New Holland tractor with a Soucy track system and Mountain Grooming Equipment groomer rolled out in December.

The City of Caribou Parks and Recreation Department also was granted permission by the Caribou City Council to participate in the Veterans Community Service Project which was offered through the Maine Conservation Corps. The program would provide a funded position to a local veteran to complete the paperwork and pre-work necessary to apply for a Recreational Trail Program grant to enhance the Lagasse/Cross Town Connector to accommodate bicycle and pedestrian traffic.

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  
Jane Mavor Small, Vice Chair  
Troy Barnes  
Mark Shea  
Andy Scott

Kathleen A. Mazzuchelli  
Supt. Parks and Recreation



# Public Library

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*“It was good to walk into a library again,  
it smelled like home.”*  
**Elizabeth Kostova**

The Library completed two major building projects in 2013, including a roof replacement and the installation of a wood pellet boiler. The Library's upper and lower flat roofs had been in place since the mid 1960's building addition and were in dire need of replacement. Kevin W. Smith & Sons, Inc of Gorham, Maine was awarded the bid in the amount of \$92,400.00. The project was completed in June and included replacing the existing roof with new PDM roofing material and installing seven vertical support beams by the main desk and main reading room area and four horizontal support beams in the mezzanine area to accommodate the new weight load.

In the latter part of 2013 the Portland based company TRANE completed the installation of a wood pellet boiler. The City is hoping to realize a significant savings in heating costs as a result of this project.

Budget woes continued to plague the city in 2013 as the loss of revenue sharing from the State of Maine required additional cuts to the municipal budget. As a result of this loss, the library's budget was reduced by \$52,000 between 2012 & 2013. The cuts included the elimination of the Assistant Librarian position and the Technology Coordinator position as well as reductions in the book budget, training & education, travel and office supplies. The Library's budget was approved at \$226,669 by the City Council which makes up approximately 2.3% of the municipal budget. The cost to tax payers for library services is approximately \$30.00 per person per year, which is less than a penny a day.

In an effort to garner additional funding for Maine libraries, the Maine State Library developed a tax credit check-off on the Maine income tax forms. The check-off known as the **Maine State Library Fund** will assist the State library in expanding the interlibrary loan program and technology updates.

The Library is very thankful to those who made donations to this fund.

The Library partnered with the Caribou branch of TD Bank to make one of their postcards of early Caribou available for a mural in their downtown location. The postcard depicts a wonderful scene of downtown Caribou during a 4<sup>th</sup> of July celebration in 1914 and is a wonderful addition to the bank's décor.

In May, the Library sponsored a “Lawyers in Libraries” Law Day along with the Maine Justice Action group. Caribou Attorney Dan Umphrey from Solman & Hunter P.A. was on hand to provide information on legal resources for Maine residents. Umphrey also provided an opportunity for those in attendance to meet with him on a one on-one basis to discuss personal legal matters.

The Library teamed up with United Way of Aroostook and the Dolly Parton Imagination Library to bring awareness to residents about this wonderful opportunity for area children. All children from birth to five years of age are eligible to receive one free age appropriate book a month from the Imagination Library. The Library has an ongoing display with information on how to sign up for this program.

The Library began offering a Faxing/Scanning service as a result of numerous requests from users. Since then, the Library has been quite busy providing this service. The cost is \$2.00 for the first page and \$1 for each additional page.

In October, area residents were treated to a delightful afternoon with Maine author and Allagash native Cathie Pelletier who was on hand to do a book reading and signing of her book “**The One-Way Bridge**”. The book is a wonderful story of the people of the fictitious town of Mattagash and is written with great humor and wit. Pelletier's discussion of the characters in the book left everyone quite entertained!



# Public Library

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The Library participated in the O.P. Pierson Days Celebration as part of the Thursdays on Sweden event by having a display of Pierson's personal items. The display featured the viewing of Pierson's Celebration of Life DVD, childhood photos, Pierson's work journal and numerous writings; all of which made for very interesting conversation among visitors.

The Library received a grant from the Stephen and Tabitha King foundation in the amount of \$15,000.00 to replace the front steps which were in rough shape and in need of replacement. The library will be completing the project in the early part of 2014.

Long standing Library Trustee Brenda Bourgoine stepped off the Library Board after 10 years of dedicated service. The Library is so appreciative of Brenda's support through the years and will certainly miss her. However, Brenda has graciously offered to stay on as a library volunteer. Many thanks to Brenda!

Library programs for all ages continue to be very popular service as 1,846 area residents took advantage of these programs in 2013.

Having the ability to get books from virtually any library in the country is very popular among users as the Library fulfilled 139 interlibrary loan requests. This is such a wonderful service to be able to offer our users as the Library could not possibly house all the books requested nor afford to buy them.

At the close of 2013, the Library had 47,115 items in its collection. Juvenile Fiction books lead the way in circulation as 8,361 items were checked out with Adult Fiction being a close second at 8,338. More and more users are taking advantage of the downloadable audio books and e-books as use continues to rise with 1,826 items being checked out. The Library had 6,450 registered users (use within the last 5-6 years).

The role of libraries continues to be an integral part of

communities needs as witnessed by a report by the Pew Research Center. The report featured the top three things library users want from their libraries. Of those surveyed, 80% wanted librarians to help them find information. It is important to note that while the Internet is a tremendous tool, there is a lot of inaccurate information and librarians can help users sort through it all. Author Neil Gaiman's quote rings true in this regard when he said, "Google can bring you back to 100,000 answers. A librarian can bring you back the right one". 77% of those surveyed wanted to be able to borrow books. Being able to check out books is so basic to a library's function and the Library continues to make books available in a variety of formats, including downloadable e-books and audio books. There was a tie for third place as 76% of those surveyed wanted free access to computers and the Internet. Internet access is free to users and continues to be a much sought after service as the Library computers were used 8,902 times in 2013. The other 76% valued having a quiet place to study, do research, and look for books. Caribou Library users have voiced this sentiment as well on a number of occasions. They really appreciate having a quiet space to do all these things which unfortunately is becoming less and less common in our culture.

The Library's volunteers are an integral part of the daily function of the library and we are so thankful for their help as many of the projects they worked on would simply not get done due to staff shortages. Library volunteers contributed close to 400 hundred hours from August through December. Many, many thanks to them!

Although the Library has experienced many challenges the past few years, we look forward to continuing to serve the residents of this community and want to thank them for their continued support of their public library!

**Respectfully submitted,  
Diane DuBois,  
Library Director**



# Caribou Housing Agency

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The Caribou Housing Agency was established in February 1979, receiving funding from the U.S. Department of Housing and Urban Development (HUD) with enough funding to assist thirty (30) very low-income families with rental assistance. As the need arose for more rental assistance, and HUD funding became available, Caribou Housing Agency applied and received more assistance, with funding today to assist 193 families.

The purpose of the Section 8 Program is to provide rental assistance to eligible families. The rules and regulations of the Section 8 Program are determined by HUD. The Caribou Housing Agency is afforded choices in the operation of the program which are included in the Administration Plan, a document approved by the Board of Commissioners of the Housing Agency.

The Section 8 Program offers mobility to eligible families because they may search for suitable housing anywhere in the Housing Agency's jurisdiction (Caribou, Caswell, Connor, Limestone, New Sweden and Washburn) and may also be eligible to move under portability to other Public Housing Authorities jurisdictions.

In order for a family to be determined eligible, the family must be found not only low-income eligible but they must pass a Criminal Background check. When the family is issued a voucher, it is up to the family to find a housing unit (apartment, mobile home, or single family home) that not only falls within the Caribou Housing Payment Standards, but must pass HUD's Housing Quality Inspection. After the family has found a suitable and affordable unit, the Housing Authority enters into a Contract with the owner and the family enters into a lease with the owner. Each party makes their respective payment to the owner so that the owner receives full rent.

Even though the family is determined to be eligible for the program, the owner has the responsibility of approving the family as a suitable renter. The Caribou

Housing Agency will continue to make payments to the owner as long as the family is income eligible and follows the rules and regulations of the program; and the unit continues to qualify under the program.

## Section 8 Financial

In 2013, the Caribou Housing funded the following:

Average Families Per Month:	180
Average Monthly Payment Per Family:	\$361.00
Total Rent Paid:	\$754,458.03

Of the 180 families assisted:

· Total people Subsidized:	331
Adults:	253
Youth:	78
· Disabled Families:	124
Head of Household:	98
Other Members:	26
· Elderly Families:	38
(all members over 62 years of age)	
Head of Household:	31
Other Members:	7

The Caribou Housing Agency had 69 local participating Property Owners/Landlords in 2013.

## Family Self-Sufficiency

In 1992, Caribou Housing Agency was awarded a grant to run Family Self-Sufficiency (FSS) Program, to employ a full-time FSS Coordinator to work with thirty (30) families. The FSS program is a voluntary, 5-year program designed to help low-income families gain education and job skills in order to improve their family's financial situation and to move toward self-sufficiency.

The FSS Coordinator establishes an interest-bearing FSS savings account for each participating family. As the family works towards their goals and their earned income increases, contributions are made to their savings account. When the family completes their FSS Contract and is employed, the family will



# Caribou Housing Agency

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receive all of their money in their account to spend as they wish.

Sometimes, families need money to reach their goals of self-sufficiency. If a participant has money in their savings account, they may request an early withdrawal to help pay for items to help achieve their goals; such as a vehicle repair to get to work or school, down payment on a home towards home ownership, and purchasing clothing for education or employment.

The FSS Coordinator works with thirty (30) families to help participants to locate resources in our community regarding childcare, job training, education, career planning, employment, financial planning, transportation, and home ownership.

## FSS Financial

In 2013, the FSS Program funded the following:

Average Monthly Participants:	30
Average Monthly Escrow Transfer:	\$1,959.00
Early Withdrawal Requests:	3
Withdrawal Payments:	\$3,260.00
Graduates:	2
Grand Escrow Payment:	\$5,017.00

## Homeownership

The Caribou Housing Agency also has a Homeownership Program, which is designed to assist families in reaching the dream of being a home owner, while having the security of the Section 8 Program. The program allows the monthly Section 8 payments to be used to cover mortgage and other home ownership cost.

Unfortunately, we didn't have any home ownership closings in 2013, but we still have four (4) participating families on the program. One (1) of our

home owners have graduated from the FSS Program and have attained gainful employment which enabled them to rise above the need for federal subsidy.

## Caribou Housing Agency Funding

HUD provides the funding to cover all administration costs of operating the Section 8, Family Self-Sufficiency, and Homeownership Programs through the Caribou Housing Agency as a department of the City of Caribou.

## Staff

With the shrinking dollars from HUD and the growing demand for rental assistance, Caribou Housing Agency is currently staffed with two full-time employees.

Sue Ouellette, a Caribou native, came to the Housing Agency in December 2012 as the Family Self-Sufficiency and Homeownership Coordinator. Thank you Sue, for all of your hard work and all that you assist me with.

Lisa Plourde, was originally hired in December 1998 as a Secretary for David Ricker (past Code Enforcement Officer & Housing Director), has worked her way up through the ladder, and was appointed as the Executive Director for the Caribou Housing Agency in January 2013.

**Respectfully Submitted,  
Lisa Plourde  
Executive Director**



# Utilities District

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

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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 2013, the Board of Trustees held twelve regular meetings. Janine Murchison was elected President, with Nancy Solman serving as Treasurer, and Sue Sands serving as Clerk. Other Trustees include Hollis Irvine, Louis Greenier, and Scott Willey. District meetings are normally held the second Thursday 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 and pumping station started operations in July of 2006 and was fully on line by September 2006.

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 2013, the District replaced 59 new water meters. To date over 90% of the water meters within the District have been replaced with modern meters.

The District also recently established a permit and fee system for non-sanitary wastewater from sources such as sump pumps, roof drains and foundation drains. The intent of this program is to reduce and control the amount of extraneous water entering the sewer system. Groundwater can enter the sewer system in several ways including sump pumps, foundation drains, catch basins, leaking pipes and service connections.

During heavy rain, the District can experience up to a ten-fold increase in sewage flows. Most of this increase is non-sewage water which has to be pumped and treated once it enters the sewer collection system. It is illegal to dispose of non-sewage water into the sewer system without a special permit. Groundwater entering the sewer system increases the cost of collecting and treating the wastewater, with no increase in revenue from the customers. Implementation of measures to reduce inflow and infiltration will result in significant savings to the District's customers and will help reduce the need for future rate increases.

Projects completed in 2013 included: CUD staff adjusted gate boxes and manholes for City & MDOT repaving projects on various City streets. The CUD also replaced one new manhole and repaired 18 more. Twenty five water services were also repaired or replaced as part of regular maintenance.

The CUD gained 5 new water customers and 3 new sewer customers this year. The District produced 109 million gallons of drinking water, a slight decrease from 2012. The District treated 464 million gallons of wastewater in 2013, an increase from 2012.

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](mailto:cud@gwi.net)

**Alan Hitchcock**  
**General Manager**



# Utilities District

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**Chester M. Kearney**

Certified Public Accountants

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

Herman Belanger, CPA, CGMA

Paul J. Callinan, CPA

Barbara D. McGuire, CPA

Timothy P. Poitras, CPA

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, 2013 and 2012, and the related statements of earnings (loss) – regulatory basis and 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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.

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# Utilities District

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## *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, 2013 and 2012, the changes in financial position, or, where applicable it’s cash flows for the years then ended.

## *Opinion*

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, 2013 and 2012, 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.

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# Utilities District

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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 17 through 20 is presented for purposes of additional analysis and is 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, 2014 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, 2014



# Utilities District

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## 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, 2013. 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 \$5,883,027 (equity).
- The District's total equity decreased by \$72,601.
- The District's total long-term debt decreased by \$335,416 during the current fiscal year. The change was a result of new borrowing of \$0 and principle payments of \$335,416.

#### **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 16 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 \$5,883,027 at the close of the most recent fiscal year.

A significant portion of the District's equity (47%) reflects Contributions in Aid of Construction which are amortized as the corresponding assets depreciate.



# Utilities District

## CARIBOU UTILITIES DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

	Water Department		Sewer Department		Total	
	2013	2012	2013	2012	2013	2012
Contributions in aid of construction, net of accumulated amortization	<u>1,112,510</u>	<u>1,301,510</u>	<u>1,634,590</u>	<u>1,775,798</u>	<u>2,747,100</u>	<u>2,977,308</u>
Retained earnings	<u>1,091,395</u>	<u>922,242</u>	<u>2,104,622</u>	<u>2,056,078</u>	<u>3,135,927</u>	<u>2,978,320</u>
	<u>2,143,815</u>	<u>2,123,752</u>	<u>3,739,212</u>	<u>3,831,876</u>	<u>5,883,027</u>	<u>5,955,628</u>

#### STATEMENTS OF OPERATIONS

- Operating revenues increased by \$17,039 (1.7%) for the Water Department and increased \$23,926 (3.5%) for the Sewer Department. This increase in water revenue is due to a 2.8% rate increase in July 2013. Sewer rates remained unchanged from 2012 to 2013.
- Operating expenses increased by \$24,439 (2.8%) for the Water Department and increased by \$7,831 (.95%) for the Sewer Department. Operating expenses are further detailed in the Schedules of Operating Expenses found on pages 18 & 19.
- Operations resulted in net earnings of \$20,063 for the Water Department compared to net earnings of \$21,833 in 2012. The Sewer Department's operations produced a net loss of \$92,664 compared to a net loss of \$114,369 in 2012.

#### PROPERTY, PLANT, AND EQUIPMENT

The District's property, plant, and equipment as of December 31, 2013, amounts to \$9,438,898, (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 4.1%. This decrease is represented by an increase of \$160,974 of property in service and an increase in accumulated depreciation of \$568,491.

Additional information on the District's capital assets can be found in the Schedule of Changes in Property, Plant, and Equipment on page 17 of this report.

#### LONG-TERM DEBT

At the end of the current fiscal year, the District had total bonded debt outstanding of \$3,921,528 and notes payable of \$461,833. 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 2014.



# Utilities District

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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 Trustees, Caribou Utilities District, PO Box 10, Caribou, Maine 04736.

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Chester M. Kearney, Certified Public Accountants





# Utilities District

## CARIBOU UTILITIES DISTRICT

### STATEMENTS OF EARNINGS (LOSS) AND CHANGES IN RETAINED EARNINGS - REGULATORY BASIS YEARS ENDED DECEMBER 31, 2013 AND 2012

	WATER DIVISION		SEWER DIVISION		TOTAL	
	2013	2012	2013	2012	2013	2012
<b>OPERATING REVENUES</b>						
Water user fees	995,671	981,844			995,671	981,844
Sewer user fees		26,421	716,033	692,107	716,033	692,107
Other operating revenues	29,633	35,441	35,441	30,360	65,074	56,781
	1,025,304	1,008,265	751,474	722,467	1,776,778	1,750,732
<b>OPERATING EXPENSES</b>	892,787	868,348	831,615	823,784	1,724,402	1,692,132
<b>EARNINGS (LOSS) FROM OPERATIONS</b>	132,517	139,917	(80,141)	(101,317)	52,376	38,600
<b>OTHER INCOME AND (DEDUCTIONS)</b>	(112,454)	(118,084)	(12,523)	(13,052)	(124,977)	(131,136)
<b>NET EARNINGS/(LOSS)</b>	20,063	21,833	(92,664)	(114,369)	(72,601)	(92,536)
<b>RETAINED EARNINGS, BEGINNING OF YEAR</b>	922,242	811,409	2,056,078	2,029,239	2,978,320	2,846,648
<b>ADD TRANSFER OF DEPRECIATION FROM CONTRIBUTIONS AND GRANTS IN AID OF CONSTRUCTION</b>	89,000	89,000	141,208	141,208	230,208	230,208
<b>RETAINED EARNINGS, END OF YEAR</b>	1,031,305	922,242	2,104,622	2,056,078	3,135,927	2,978,320

See notes to financial statements

Chester M. Kearney, Certified Public Accountants



# Utilities District

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## 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.



# Eastern Aroostook Regional School Unit

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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. Skills 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 began this educational change journey by seeking input from community members in 2012. The process has continued with our District Leadership Team continuously researching and planning how to best move forward.

In 2013, RSU 39 joined 12 other school districts in Aroostook County to form the Northern Maine Educational Collaborative, NMEC. The school districts in NMEC came together with the common purpose of supporting the change to a Proficiency Based Education system. By joining forces, NMEC schools will be able to learn from each other and share resources such as bringing in outside experts on 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.

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. Our student population was reduced by 58 students in 2013, reflecting a trend that has continued for more than 10 years. 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 "Level II 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 and our community.

***Respectfully submitted,  
Frank McElwain  
Superintendent of Schools***



# Eastern Aroostook Regional School Unit

## RSU 39 - Brief Glimpse of Demographics and Data 2013/2014

### RSU 39 Schools and District Demographics:

School:	Grades	January	Principal
	Served	Enrollment	
Hilltop Elementary School	PreK-2	309	Jane McCall
Teague Park School	3-5	245	Steve Austin
Caribou Middle School	6-8	277	Leland Caron
Limestone Community School	PreK-12	262	Sue White
Caribou High School	9-12	462	Mark Jones
Caribou Technology Center	9-12		Ralph Conroy
Total Students October 2013		1555	



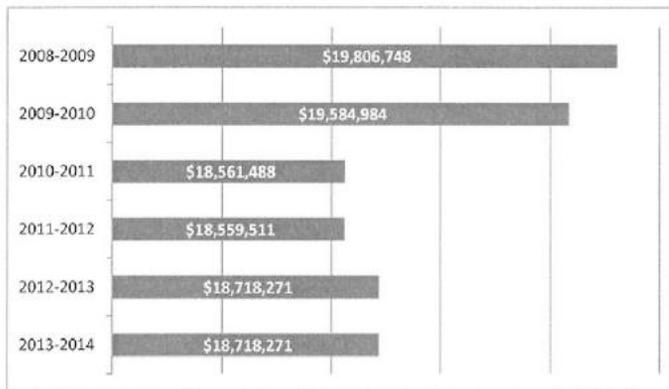
District Staffing Profile:	
Teachers	139
School Counselors/Nurses	11
Specialists (Speech, OT/PT/Psych/GT/ Libr)	9.5
Educational Technicians	37
Custodians/Bus Driver/Mechanics	32
Food Service Dir. And Workers	11.5
Administrative Assistants/Business	17.5
Technology Staff	5.5
Administrative Staff/Area Directors	13
<b>Total Staff</b>	<b>276</b>



### Financial Snapshot - General Fund Budget - (Before and After Consolidation):

Caribou School Dept (2008/2009) budget	\$ 15,465,943
Limestone School Dept (2008/2009) budget	\$ 3,886,837
Stockholm School Dept (2008/2009) budget	\$ 453,968
Total of the final three budgets combined	\$ 19,806,748
2013/2014 - Current year RSU 39 budget	\$ 18,718,271
Diff from combined 13-14 vs 08-09	\$ (1,088,477)

### RSU Budget Snapshot



### A few Financial/Cost Snapshots:

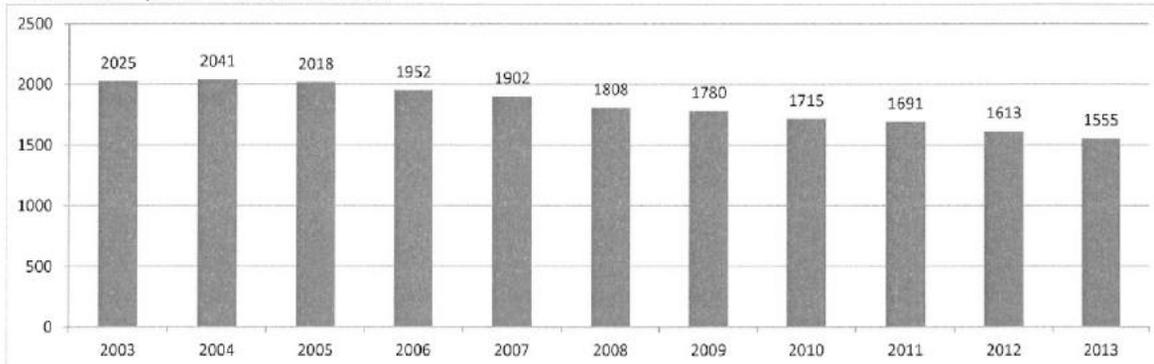
Annual fuel consumption for busses	43,000 gals
Annual heating oil consumed*	110,000 gals
Annual wood chips consumed *	1,500 tons
Payroll - 2012-2013 actual incl grants	\$ 12,280,000
Benefits - 2012-2013 actual " "	\$ 3,240,000
Sum of Pay/Benefits - actual " "	\$ 15,520,000
All expenses - 2012-2013 " "	\$ 19,930,000
% of payroll/benefits of total exp	78%
Health Ins avg cost per employee	\$ 10,020



### Technology Profile:

Laptops for students district wide	732
Total computers in district	1046
Smart boards in schools	18
Data projectors	116
Document cameras	37
Ipads	345

### Enrollment Snapshot-Historical Enrollment:





# Cary Medical Center

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The year 2013 followed up a very active previous year and began to reflect the impact of the tremendous growth at Cary Medical Center during 2012. The opening of the new Women's Imaging Center and the Pines Center for Orthopedics and Sports Medicine established Cary as a regional leader in the delivery of these specialty health care services. Bolstered by these recent expansions, we were successful in expanding our medical staff in 2013 by adding, for the first time a full time Hematologist / Oncologist, Dr. Allan Espinosa. Dr. Espinosa comes to us from the prestigious Vanderbilt University. He has a vision for the 'Next Generation' of Cancer Care in Northern Maine. We also acknowledged the outstanding and dedicated work of Dr. Ronald Rohe who has served Aroostook County so well in Cancer Care for nearly half a century. In addition to Dr. Espinosa we also added Obstetrician/Gynecologist Dr. Mark Townsend, and Pediatrician Dr. Uchendu Uchendu.

We continued our ongoing work with the Veterans Administration Health Care System through Project ACCH (Accessing Care Closer to Home). Launched in the fall of 2011 we have now experienced more than 3,000 patient encounters helping to bring health care closer to the homes of Veterans in Northern Maine. We have become the busiest of the five sites in the nation where Project ARCH is operational and we have achieved the highest patient satisfaction ratings. What a privilege it is for us to serve our nation's Veterans who were prepared to offer the ultimate sacrifice in defense of our country and the freedom we often take for granted.

The year 2013 was also another year of outstanding performance by the remarkable family of health care employees at Cary Medical Center and our Partners at Pines Health Services. The list of awards the hospital received is not only impressive in itself but it underscores the confidence that our patients have in trusting the care of themselves and the loved ones in our hands. The following awards were received during 2013: The 2013 Joint Commission on Accreditation of Health Care Organizations 'Top Key Performer Award'. The Quorum Health Resources Leadership Award; Cary was recognized with the top national award ranking the hospital in the 97<sup>th</sup> Percentile. Cary received the 'Exceeding Patient Expectations' for the seventh year in a row as well as the Avatar 'Overall Best Performer Award' for the second year in a row putting the hospital in the 5% of

more than 400 hospitals nationwide. Women's Certified presented Cary with the 'Woman's Choice Award, America's Best Hospitals in Heart Care. Cary Medical Center's Public Relations Department was the Gold and Silver Winner of the Nation's Best Healthcare Advertising Aster Awards for Excellence in Medical Marketing in 2013. Cary also received the 2013 Maine Tobacco-Free Hospital Network Standards of Excellence Award. The 2013 Hospital Case Management Platinum Award from Case In Point was awarded to our Inpatient and Outpatient Case Management Program and Cary was named a Fit Friendly Worksite by the American Heart Association for Excellence in Employee Wellness Programs.

Cary Medical Center constantly reviews multiple aspects of patient care. A major priority in this process is a review of staffing effectiveness. We consistently review our staffing patterns as it relates to patient census, acuity and other factors. We review patient falls, that, fortunately happen only occasionally in the hospital. These patient falls are reviewed on a monthly basis. The areas reviewed include: time of day the fall occurred, staffing patterns, safety measures to prevent falls and any areas that may have contributed to the falls. In 2013 our rate of falls was below the national average. In no instance was staffing found to be a cause related to a fall. Another key area we look at is pressure ulcers or bed sores. We monitor this issue to make sure patients are receiving appropriate care. We had no hospital acquired pressure ulcers in 2013. Finally, we consistently review our patient restraint policies and in recent years have reduced our incidence of using patient restraints.

Outstanding work by a number of Cary employees was also recognized in 2013. Lisa Prescott, lab technologist at Cary developed a community wide 'Safe Sharps' disposal program that won the 2013 Governor's Award for Environmental Excellence and the 2013 New England Environmental Merit Award from the U. S. Environmental Protection Agency.

Cary's Healthy You program directed by Cary Public Relations Coordinator was honored with the 2013 Maine Public Health Association's Public Health Program of Excellence Award. The Maine Health Management Coalition recognized Cary CEO, Kris Doody, RN, with the '20 in 20' Award for commitment to health care improvement in Maine.



# Cary Medical Center

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Both Cary and Pines underwent intensive surveys during 2013. The Joint Commission on Accreditation of Health Care Organizations, TJC, completed the Triennial Survey from April 22<sup>nd</sup> – April 24<sup>th</sup>. Many major clinical areas came through the survey 'Deficiency Free'. There were standard deficiencies and one conditional deficiency – Environment of Care and Life Safety at L'Acadie in Van Buren. The Plan of Correction was submitted and accepted.

Pines Health Services completed a three-day Operational Site Visit (OSV) with HRSA in August, 2013. They were in full compliance with nineteen Federal Program requirements. Best Practices were cited for Case Management, Prescription Assistance, Dashboard, Fiscal and Administration activities, budget and collaboration with Cary.

Cary Medical Center completed some major capital upgrades during 2013 that has positioned the hospital very well for the evolving healthcare environment. We completed a facility wide upgrade for our Patient Monitoring System (Cardiac Monitors). The upgrade included central stations in the Emergency Department, Acute Care Unit, Intensive Care Unit, and the Post-Anesthesia Care Unit. Additional monitors were also installed in the Emergency Department so that each patient room is equipped with full time monitoring.

We also upgraded the Nurse Call System. This project replaced a 35 year-old system. The new system has additional capabilities including reduced overhead paging and individual phones for each staff nurse on the patient care unit. We also installed T-Systems, emergency department electronic record and coding software in the Emergency Department. The emergency department record will now interface with our Electronic Medical Record (EMR). The system also provides information on proper coding for billing purposes based on documentation. We upgraded our Endoscopy and Laparoscopy Equipment for our expanding Endoscopy Service. Also with the changes in surgical approach to technology, new Laparoscopic Video Towers and equipment was purchased. Finally the decision was made to convert our heating system to compressed natural gas with heating plant retrofits to our boiler system. We became fully operational on December 20<sup>th</sup>, 2013. The project included site work and placement of the

concrete pad, underground piping, and purchase of a decompression skid. We used all local contractors for this project including County Electric, Soderberg Construction, Craig Gustafson, K-Pel Industries and Mechanical Services

While each of these projects required substantial financial investment they have positioned Cary Medical Center such that we are prepared for the new healthcare environment and we continue to be among the nation's leaders in technology. For the third consecutive year, Cary and Pines qualified for 'Meaningful Use' support through Medicaid and Medicare. The goal of meaningful use is to promote the spread of electronic health records to improve health care in the United States. In 2013 Cary received \$800,000 in meaningful use funds to support the investment made in information technology.

The 'ever changing always evolving' health care system in the United States demands the flexibility, commitment, strategic planning and a creative visionary approach to leadership. Throughout 2013, as in years past, our Board of Trustees provided outstanding support. Under the Chairmanship of David Sleeper the board spent countless hours at meetings, serving on committees, attending department managers meetings and constantly learning in an effort to remain current on the industry. The Cary Medical Center Auxiliary continued in 2013 to be an active, and vital partner for Cary Medical Center. They completed a \$250,000 donation to the new Women's Imaging Center and continued to operate the hospital Gift Shop as well as provide numerous other support services to the hospital. Our Volunteer Program under the direction of Betty Walker contributed 8,000 hours to benefit the hospital. The Jefferson Cary Foundation, the Jefferson Cary Estate and Caribou Hospital District all represented by volunteers continued to serve in an outstanding fashion demonstrating that tradition of community service and volunteerism that is so much a part of the Cary Medical Center mystique. As we enter 2014 we are grateful for all of their service and we look forward to raising the bar in rural healthcare for the benefit of the people we serve.



# Cary Medical Center

## CARY MEDICAL CENTER AND CARIBOU HOSPITAL DISTRICT

### Combined Statement of Operations Years Ended December 31, 2013 and 2012

	2013	2012
<b>Revenue</b>		
Net patient service revenue	\$ 44,960,000	\$ 44,240,000
Other revenue	3,120,000	3,900,000
Meaningful use revenues	<u>730,000</u>	<u>1,380,000</u>
<b>Total operating revenue</b>	<b>\$ 48,810,000</b>	<b>\$ 49,520,000</b>
<b>Operating Expenses</b>		
Salaries and benefits	24,450,000	24,560,000
Supplies and other	24,260,000	23,540,000
Depreciation and amortization	<u>1,820,000</u>	<u>1,710,000</u>
<b>Total operating expenses</b>	<b>\$ 50,530,000</b>	<b>\$ 49,810,000</b>
<b>Operating (loss) income</b>	<b>\$ (1,720,000)</b>	<b>\$ (290,000)</b>
<b>Nonoperating revenues (expenses)</b>		
Investment income	(40,000)	80,000
Contributions and program support	40,000	210,000
Interest	<u>(190,000)</u>	<u>(230,000)</u>
<b>Total nonoperating revenues (expenses)</b>	<b>\$ (190,000)</b>	<b>\$ 60,000</b>
<b>Excess of revenues over expenses before capital contributions</b>	<b>\$ (1,910,000)</b>	<b>\$ (230,000)</b>
<b>Discontinued Operations</b>		
Capital contributions	100,000	260,000
<b>Increase in net assets</b>	<b><u>(1,810,000)</u></b>	<b><u>30,000</u></b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 1,920,000	\$ 1,630,000
Patient accounts receivable, net of estimated uncollectibles of \$1,411,000 in 2012 and \$1,287,000 in 2011	6,200,000	5,340,000
Meaningful use receivables	660,000	1,110,000
Estimated third-party payor settlements	490,000	510,000
Supplies, prepaid expenses and other current assets	<u>1,690,000</u>	<u>1,880,000</u>
<b>Total current assets</b>	<b>\$ 10,960,000</b>	<b>\$ 10,470,000</b>
<b>Assets limited as to use</b>	4,830,000	5,580,000
<b>Capital assets</b>	10,330,000	9,440,000
<b>Estimated settlements from MaineCare</b>		4,210,000
<b>Other Assets</b>		
Long-Term Investments	2,000,000	240,000
Other receivables, net of estimated uncollectibles of \$100,000 in 2012 and 2011	<u>370,000</u>	<u>510,000</u>
<b>Total assets</b>	<b>\$ 28,490,000</b>	<b>\$ 30,450,000</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Current liabilities</b>		
Current portion of long-term debt	\$ 1,160,000	\$ 620,000
Accounts payable and accrued expenses	2,000,000	1,790,000
Accrued salaries and related amounts	1,830,000	2,750,000
Estimated Third-Party Payor Settlements	1,570,000	3,500,000
Other current liabilities	<u>370,000</u>	<u>330,000</u>
<b>Total current liabilities</b>	<b>\$ 6,930,000</b>	<b>\$ 8,990,000</b>
<b>Long-term debt, less current portion</b>	4,030,000	2,090,000
<b>Deferred lease revenue</b>	310,000	330,000
<b>Total liabilities</b>	<b>\$ 11,270,000</b>	<b>\$ 11,410,000</b>
<b>Net assets</b>		
Invested in capital assets net of related debt	5,130,000	6,720,000
Restricted expendable for specific operating activities	30,000	30,000
Unrestricted	<u>12,060,000</u>	<u>12,290,000</u>
<b>Total net assets</b>	<b>\$ 17,220,000</b>	<b>\$ 19,040,000</b>
<b>Total liabilities and net assets</b>	<b>\$ 28,490,000</b>	<b>\$ 30,450,000</b>



# Jefferson Cary Endowment Fund

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FELCH & COMPANY, LLC  
*Certified Public Accountants*

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CARIBOU, MAINE 04736  
(207) 498-3176  
FAX (207) 498-6278  
E-MAIL: CPA@FELCHCPA.COM

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Trustees of the  
Jefferson Cary Hospital Endowment Fund

We have reviewed the accompanying statements of financial position of the Jefferson Cary Hospital Endowment Fund (a nonprofit Organization) as of December 31, 2013 and December 31, 2012, and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization 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 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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 conformity with accounting principles generally accepted in the United States of America.

*Felch & Company LLC*

April 28, 2014



# Jefferson Cary Endowment Fund

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## JEFFERSON CARY HOSPITAL ENDOWMENT FUND

STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2013 AND DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
CASH AND TEMPORARY INVESTMENTS (Note 3)	\$ 672,278	\$ 659,141
INVESTMENTS (Note 2)	<u>318,480</u>	<u>283,825</u>
	<u>\$ 990,758</u>	<u>\$ 942,966</u>
<u>NET ASSETS</u>		
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>863,318</u>	<u>815,526</u>
	<u>\$ 990,758</u>	<u>\$ 942,966</u>

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



# Jefferson Cary Endowment Fund

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## JEFFERSON CARY HOSPITAL ENDOWMENT FUND

### STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
UNRESTRICTED NET ASSETS		
SUPPORT		
Interest	\$ 3,890	\$ 5,091
Investment return, net (Note 2)	<u>44,828</u>	<u>9,377</u>
	<u>48,718</u>	<u>14,468</u>
EXPENSES		
Professional fees	875	850
Miscellaneous	<u>51</u>	<u>69</u>
	<u>926</u>	<u>919</u>
INCREASE IN UNRESTRICTED NET ASSETS	47,792	13,549
NET ASSETS - BEGINNING OF YEAR	<u>942,966</u>	<u>929,417</u>
NET ASSETS - END OF YEAR	<u>\$ 990,758</u>	<u>\$ 942,966</u>

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



# Jefferson Cary Endowment Fund

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## JEFFERSON CARY HOSPITAL ENDOWMENT FUND

### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in unrestricted net assets	\$ 47,792	\$ 13,549
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized (gain) loss on investments	<u>(34,655)</u>	<u>81</u>
Net cash provided by operating activities	<u>13,137</u>	<u>13,630</u>
RESULTING IN AN INCREASE IN CASH AND TEMPORARY INVESTMENTS OF	13,137	13,630
CASH AND TEMPORARY INVESTMENTS - BEGINNING OF YEAR	<u>659,141</u>	<u>645,511</u>
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	<u>\$ 672,278</u>	<u>\$ 659,141</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>
Noncash investing transaction:		
Unrealized gain (loss) on investments	<u>\$ 34,655</u>	<u>\$ (81)</u>

*See independent accountants' review report.*

*The accompanying notes are an integral part of these financial statements.*



# Jefferson Cary Endowment Fund

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JEFFERSON CARY HOSPITAL ENDOWMENT FUND

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND DECEMBER 31, 2012

## (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, 2011, 2012 and 2013, 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 DECEMBER 31, 2013 AND DECEMBER 31, 2012

#### (2) INVESTMENTS

As of December 31, 2013 and December 31, 2012, investments consisting of various stocks are summarized as follows:

	<u>2013</u>	<u>2012</u>
Fair value	\$318,480	\$283,825
Cost	<u>84,731</u>	<u>84,731</u>
Unrealized gain, net	<u>\$233,749</u>	<u>\$199,094</u>

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

	<u>2013</u>	<u>2012</u>
Dividend income	\$10,173	\$9,458
Unrealized gain, net	<u>34,655</u>	<u>(81)</u>
Total investment return, net	<u>\$44,828</u>	<u>\$9,377</u>

A detail of the investments as of December 31, 2013, is as follows:

<u>Company</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain/(Loss)</u>
ExxonMobil	\$165,158	\$ 2,670	\$162,488
AT&T	10,056	913	9,143
Verizon	8,256	1,234	7,022
Fair Point	-	5	(5)
Comcast	4,677	636	4,041
Ameren	18,080	11,806	6,274
Consolidated Edison	38,696	24,664	14,032
First Energy Corp.	10,916	10,729	187
Frontier Communications	186	78	108
Chevron Corp.	<u>62,455</u>	<u>31,996</u>	<u>30,459</u>
	<u>\$318,480</u>	<u>\$84,731</u>	<u>\$233,749</u>



# Jefferson Cary Endowment Fund

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## JEFFERSON CARY HOSPITAL ENDOWMENT FUND

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND DECEMBER 31, 2012

### (2) INVESTMENTS (Continued)

Investments consist of various stocks. The following table sets forth by level, within the fair value hierarchy, the fair value measurements at December 31, 2013 and December 31, 2012:

	<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, 2013</u>				
Equity securities	\$318,480	\$318,480	\$ -	\$ -
<u>December 31, 2012</u>				
Equity securities	\$283,825	\$283,825	\$ -	\$ -

There were no transfers between asset classes during the year ended December 31, 2013.

### (3) CASH IN BANK

As of December 31, 2013, 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 0.45% to 1.25%.

### (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) 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.

### (6) SUBSEQUENT EVENTS

Management has reviewed subsequent events through April 28, 2014, 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

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City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

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, 2013. Management's discussion and analysis should be viewed as a tool to aid the reader in understanding of 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 GASB 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 2013.
- 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. The statements present governmental activities and business-type activities separately. The business-type activity is the services provided by the governmental unit that are largely supported by fees charged for the service or revenues generated by the performance of such activity. These statements also include all assets of the City (including infrastructure) as well as the liabilities with certain inter-fund 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

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City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

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. These activities are separated from those business-type activities whose functions and activities are primarily supported by user fees and charges generated from performing the related activities within the City. Governmental Activities for Caribou are defined as general government, health and sanitation, public works, protection, insurance and retirement, recreation, library, County tax, general assistance, Chamber of Commerce, Section 8 housing, capital projects and other activities. The business-type activity is the ambulance operations.

## **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 three categories: governmental funds, proprietary fund 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 funds statements and those of the City-wide statements are defined in the reconciliation statements as part of the audit.

Proprietary funds are those revenues gained from activities and services that are primarily supported by user fees or charges for those related activities. The City maintains one proprietary fund, the Ambulance Service. This activity is maintained as an enterprise account and is reported separately to better demonstrate the cash flows and net of operational activity that is generated from the services throughout the year.

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, Other Revenues, Capital Outlays, Non-Capital Outlays, Trust and Agency Funds, Fixed Assets and Other Expenses. 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

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City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED

The Statement of Net Position (Exhibit A) reports total net position of \$17,773,705 from the combined operations of the Governmental and Business-type activity. This aggregate amount consists of total assets less depreciation and liabilities for these combined operations. Exhibit A is delineated into Assets: Current and Non-current, Liabilities: Current and Non-current, 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 2012 to 2013. Total Current Assets increased by \$89,120 in 2013 primarily due to changes in receivables with increases in Taxes Receivable of \$93,233 or 10% from the prior year. Cash decreased by approximately \$550,000 which is offset by an increase in receivables of approximately \$580,000. Capital Assets, net of depreciation, increased by \$1,738,854 primarily from construction in the removal of obstructions at the airport and the completed boiler project.

Table I indicates Current Liabilities increased by \$501,115. Increases in accounts payable, deferred taxes and current portion of the note payable were offset by a decrease in deferred compensation. Net Position increased by \$1,354,091 for 2013 as Total Assets increased by \$1,827,974 and Liabilities increased by \$473,883.

The reader should refer to Table II as a comparison of the changes in Net Position from 2012 to 2013. Total City net Expenditures for Governmental activities combined were \$9,294,082, as compared to \$10,375,395 for 2012 for a decrease of \$1,081,313. The major components of the decrease in Expenditures were \$591,646 in Public Works and \$290,610 in capital projects.

For 2013, the total General Revenues were \$10,670,933 as compared to \$10,137,684 for 2012, an increase of \$533,249. Taxes increased by \$314,428 due to rising costs and losses of other non-property tax revenue. There was an increase in Excise tax of approximately \$58,000 as well as an increase in other revenues of approximately \$203,000.

For Business-type activities, Table II shows the Ambulance Service expending \$1,500,918 while generating revenues of \$1,478,158 from billings producing a net loss of \$22,760 for 2013 compared to a net income of \$467,872 in 2012. The Service receives no net support from property taxation.

Pie charts follow to give the reader a visual indication of City Revenues and Expenses for 2013 as compared to 2012.



# Auditors' Report

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City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED

Table I provides data for the Governmental Activities for the years ended 2013 and 2012.

**Table I**  
**Net Position**

	<u>2013</u>	<u>2012</u>
<b>Current Assets</b>		
Cash and temporary investments	\$ 2,818,172	\$ 3,375,039
Taxes receivable	1,085,541	992,308
Notes receivable	310,368	312,720
Other receivables	834,440	253,652
Other current assets	<u>170,437</u>	<u>196,119</u>
Total Current Assets	<u>5,218,958</u>	<u>5,129,838</u>
<b>Noncurrent Assets</b>		
Capital assets, net of depreciation	<u>15,696,159</u>	<u>13,957,305</u>
<b>Total Assets</b>	<u>20,915,117</u>	<u>19,087,143</u>
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	672,736	254,154
Deferred compensation	665,365	680,651
Deferred taxes	834,551	746,456
Current portion note payable	<u>54,044</u>	<u>44,320</u>
	<u>2,226,696</u>	<u>1,725,581</u>
<b>Noncurrent Liabilities</b>		
Note payable, net of current portion	<u>914,716</u>	<u>941,948</u>
<b>Net Position</b>		
Net investment in capital assets	14,727,399	12,971,037
Restricted for special revenue funds	236,892	227,325
Unrestricted	<u>2,809,414</u>	<u>3,221,252</u>
<b>TOTAL NET POSITION</b>	<u>\$17,773,705</u>	<u>\$16,419,614</u>



# Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED

**Table II**  
**Change in Net Position**

	<u>2013</u>	<u>2012</u>
Governmental Activities:		
<u>General Revenues</u>		
Taxes	\$ 7,782,024	\$ 7,467,596
Federal and state assistance	818,051	860,004
Excise taxes	1,257,526	1,199,933
Other revenues	813,332	610,151
Total general revenues	<u>10,670,933</u>	<u>10,137,684</u>
<u>General Expenses, net of related revenues</u>		
General Government	545,556	513,788
Public Works	1,309,678	1,901,324
Protection	1,919,336	1,976,021
Education	3,336,540	3,213,918
Recreation	712,395	763,307
County tax	396,474	364,644
Chamber of Commerce	17,381	101,383
Insurance and retirement	475,502	466,639
Library	215,134	295,855
Capital projects	(746,842)	(456,232)
Other	1,112,928	1,234,748
Total general activities expenses	<u>9,294,082</u>	<u>10,375,395</u>
Change in Net Position from general governmental activities	<u>1,376,851</u>	<u>(237,711)</u>
Business-type Activity:		
Revenues		
Charges for services	1,478,158	1,714,337
Capital grants and contributions	~	551,599
Total business-type activity revenues	<u>1,478,158</u>	<u>2,265,936</u>
Expenses	<u>1,500,918</u>	<u>1,560,353</u>
Change in Net Position from business-type activity	<u>(22,760)</u>	<u>705,583</u>
Change in Net Position	1,354,091	467,872
Net Position January 1	<u>16,419,614</u>	<u>15,951,742</u>
Net Position December 31	<u>\$17,773,705</u>	<u>\$16,419,614</u>

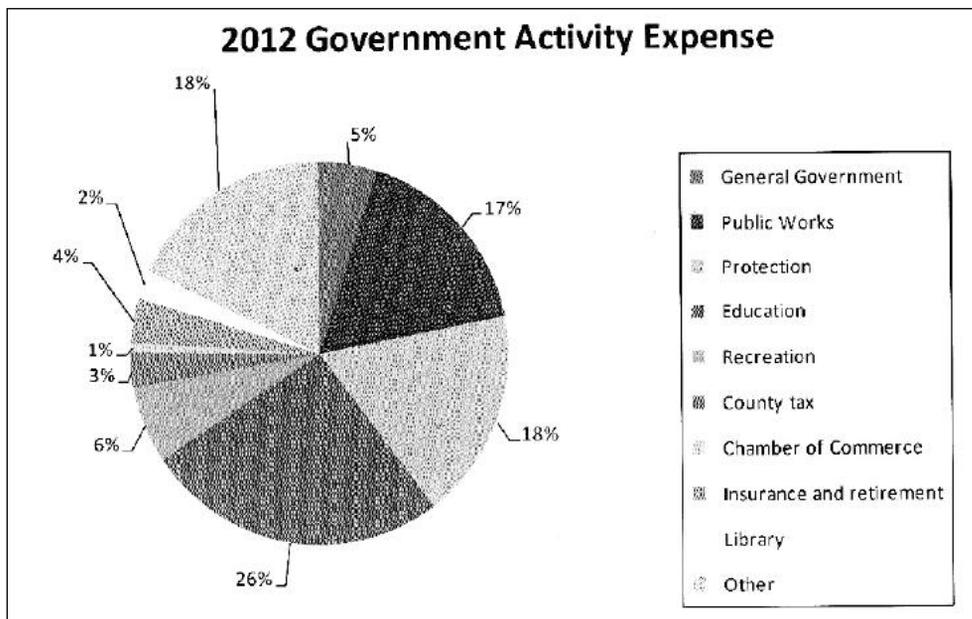
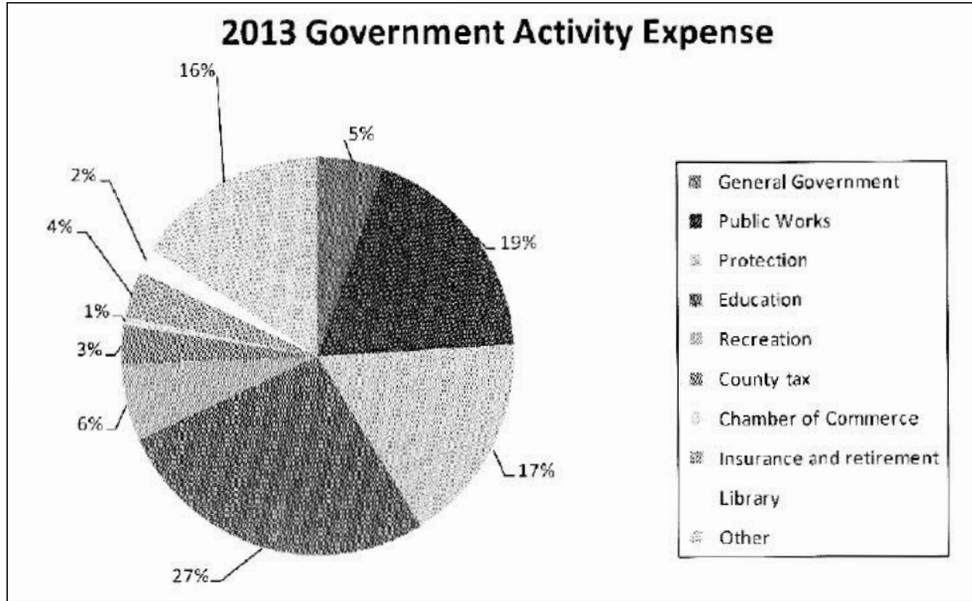


# Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED





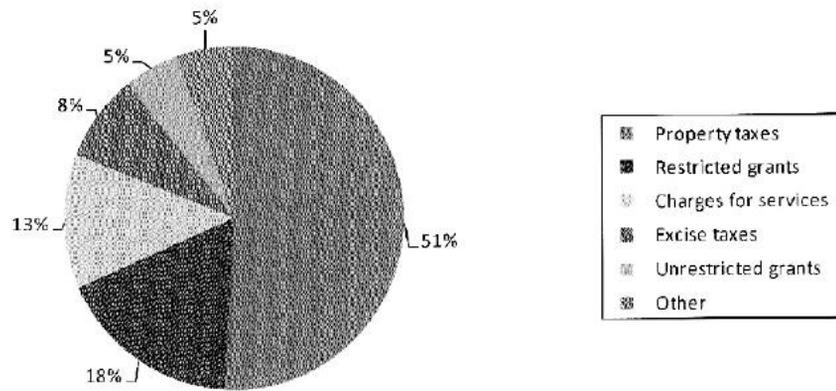
# Auditors' Report

City of Caribou, Maine

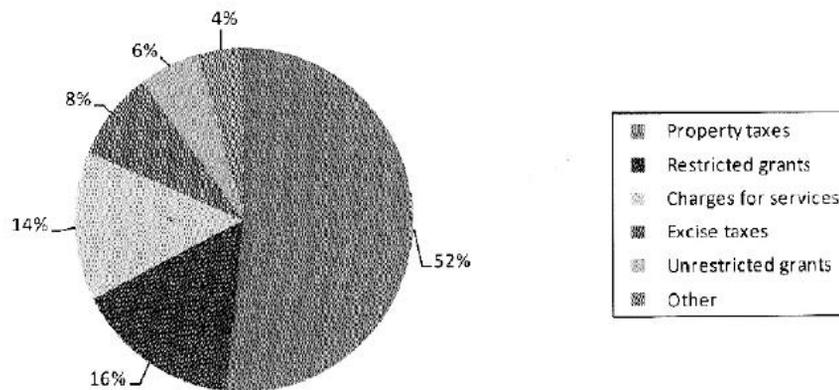
Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED

## 2013 Government Activity Revenue



## 2012 Government Activity Revenue





# Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

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 2012. Total City Revenues for 2013 were \$15,274,092, an increase of \$847,408 compared to 2012. Please refer to page VII for the pie charts illustrating the same. Property Taxes increased by \$314,428 due to increased expenditures for both municipal and school operations coupled with the loss of prior revenues. Restricted Grants increased by \$386,125 due to ongoing work at the Airport funded 95% by FAA, 2.5% State, and 2.5% Local. Unrestricted Grants decreased by \$41,953 due to losses of State Revenue Sharing. Management recognizes the need to reduce revenue from property taxes by maximizing other non-property tax revenues provided charges for services are reasonable and customary or fall within State allowances. Management also recognizes the continued detrimental impacts upon property taxation stemming from the State's reduction of Municipal Revenue Sharing by over \$750,000 since 2008, reducing the City's share from broad based taxation specifically set within Title 30-A §5681 to stabilize the municipal property tax burden. A graphic representation has been provided.

**Table III**  
**Percentage of Revenue Sources**

	2013	2013	2012	2012
	Revenues	(by percentage)	Revenues	(by percentage)
<u>Governmental Revenues:</u>				
Property taxes	\$ 7,782,024	51%	\$ 7,467,596	52%
Restricted grants	2,668,070	18%	2,281,945	16%
Charges for services	1,935,089	13%	2,007,055	14%
Excise taxes	1,257,526	8%	1,199,933	8%
Unrestricted grants	818,051	5%	860,004	6%
Other	813,332	5%	610,151	4%
Total City Revenues	<u>\$15,274,092</u>	<u>100%</u>	<u>\$14,426,684</u>	<u>100%</u>



# Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED

Management has produced Table IV to illustrate any significant changes within the Governmental Expenditures from 2013 to 2012 as a percentage of total expenditures for each year. Please refer to page VI for pie charts illustrating the same. Total Governmental Expenses decreased by \$38,811. Increases in Public Works and Education were offset by decreases in Protection and Other expenses.

Table IV shows the percentage of expenses for governmental activities for the years 2013 and 2012.

**Table IV**  
**Percentage of Expenses**

	2013 <u>Expenses</u>	2013 (by <u>percentage</u> )	2012 <u>Expenses</u>	2012 (by <u>percentage</u> )
<u>Governmental Expenses:</u>				
General Government	\$ 682,654	5%	\$ 628,111	4%
Public Works	2,312,665	16%	2,096,615	15%
Protection	2,133,590	15%	2,207,125	16%
Education	3,336,540	24%	3,213,918	23%
Recreation	775,895	6%	820,492	6%
County tax	396,474	3%	364,644	3%
Chamber of Commerce	81,248	1%	101,383	1%
Insurance and retirement	475,502	3%	466,639	3%
Library	246,606	2%	295,855	2%
Ambulance	1,500,918	11%	1,560,353	11%
Other	<u>1,977,909</u>	<u>14%</u>	<u>2,203,677</u>	<u>16%</u>
 Total Governmental Expenses	 <u>\$13,920,001</u>	 <u>100%</u>	 <u>\$13,958,812</u>	 <u>100%</u>



# Auditors' Report

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City of Caribou, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

UNAUDITED

The Reader may refer to Supplement 1 as the best report comparing the City's Governmental Fund and Business-type Fund activity for the year as they compared to budget. Total Expenditures for the year, excluding Ambulance, were \$10,714,506, \$610,205 less than budgeted. Revenues, excluding Ambulance, were \$11,233,695, \$163,126 more than budgeted. Revenues exceeded Expenditures by \$519,189 for the year. Total Other Sources of \$182,082 came from the ambulance fund. Capital outlays of \$518,845 further reduced fund balance. The resulting net increase in Fund Balance General Fund from Governmental Operations was \$182,426.

The Ambulance Service on Supplement 1 had Total Revenues of \$1,789,702, \$156,720 less than budgeted, and Total Expenditures of \$1,607,620, \$32,207 less than budgeted. The Ambulance Service had a net of operations of just \$182,082 for the year as compared to a budgeted \$306,595. Ambulance volumes were close to expectations but reimbursements continued to lag the interruption of billing when the Federal Resolution to fund Medicare was not passed, the Super Rural Fees were delayed and then unfunded, and 2010 retro-payments on Medicare provisions remain outstanding for final processing. The uncertainty of the State and Federal reimbursement and processing continues to detrimentally impact Ambulance receipts.

A more complete understanding of the capital outlay is summarized in Note 7 of this audit. Note 7 indicates that the City's capital assets, net of depreciation, increased by \$1,754,320. Additions to construction-in-process, buildings, vehicles and equipment totaled \$2,186,693 while depreciation across land improvements, buildings, vehicles and equipment totaled \$426,475. The retirements of capital assets, net of the transfer of the completed boiler project to buildings, totaled \$5,898 of book value. Management recognizes that the relationship of depreciation expense being less than additions by \$1,760,218 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. Note 7 also indicates that the Business-type Activity of the Ambulance had depreciation of \$140,187 with additions of \$178,500 less book of retired assets of \$53,779 for a net decrease of \$15,466 for the year.

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 2013 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 2013. A complete copy of the 2013 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

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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, the business-type activity, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine as of and for the year ended December 31, 2013, 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

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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, the business-type activity, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows 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, 2013, 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, 2013, and our report thereon, dated August 8, 2014, 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 and budgetary information on Pages I through X and Supplements 1 and 2, 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

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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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 August 8, 2014 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  
August 8, 2014



# Auditors' Report

CITY OF CARIBOU, MAINE

EXHIBIT A

STATEMENT OF NET POSITION  
DECEMBER 31, 2013

	Governmental Activities	Business- type Activity	Total
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash and temporary investments (Note 2)	\$ 2,818,172	\$ -	\$ 2,818,172
Uncollected taxes	1,031,578	-	1,031,578
Tax acquired property	53,963	-	53,963
Accounts receivable	145,503	220,311	365,814
Allowance for uncollectibles	(95,000)	-	(95,000)
Due from other governments	563,626	-	563,626
Inventories	41,979	-	41,979
Prepaid expenses	75,762	-	75,762
Notes receivable (Notes 3 and 4)	310,368	-	310,368
Restricted cash (Note 5)	51,479	-	51,479
Other assets	1,217	-	1,217
	<u>4,998,647</u>	<u>220,311</u>	<u>5,218,958</u>
<u>NONCURRENT ASSETS</u>			
Capital assets (Note 7)			
Non-depreciable	7,155,915	-	7,155,915
Depreciable	13,754,695	1,484,074	15,238,769
Less allowance for depreciation	(6,200,019)	(498,506)	(6,698,525)
	<u>14,710,591</u>	<u>985,568</u>	<u>15,696,159</u>
Total assets	<u>19,709,238</u>	<u>1,205,879</u>	<u>20,915,117</u>
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Accounts payable	585,750	48,697	634,447
Accrued payroll	60,537	-	60,537
Accrued interest	17,442	-	17,442
Escrow (Note 5)	20,847	-	20,847
Deferred revenues - property taxes	834,551	-	834,551
Compensated absences (Note 1)	515,067	89,761	604,828
Current portion, notes payable	54,044	-	54,044
Total current liabilities	<u>2,088,238</u>	<u>138,458</u>	<u>2,226,696</u>
<u>NONCURRENT LIABILITIES (Note 8)</u>			
Notes payable, net of current portion	914,716	-	914,716
Total liabilities	<u>3,002,954</u>	<u>138,458</u>	<u>3,141,412</u>
<u>NET POSITION</u>			
Net investment in capital assets	13,741,831	985,568	14,727,399
Restricted for:			
Special revenue funds	236,892	-	236,892
Unrestricted	<u>2,727,561</u>	<u>81,853</u>	<u>2,809,414</u>
Total net position	<u>\$ 16,706,284</u>	<u>\$ 1,067,421</u>	<u>\$ 17,773,705</u>

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



# Auditors' Report

CITY OF CARIBOU, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT B

FUNCTIONS/PROGRAMS	Expenses	Charges for SERVICES	Program Revenues		Capital Grants and CONTRIBUTIONS	Net (Expenses) Revenue and Changes in Net Position	
			Operating Grants and CONTRIBUTIONS	Governmental Activities		Business-type Activities	Total
Primary Government:							
Governmental Activities:							
General government:	\$ 682,654	\$ 137,098	\$ -	\$ (545,556)	\$ (545,556)	\$ (545,556)	
Health and sanitation:	264,610	-	-	(264,610)	(264,610)	(264,610)	
Public works:	2,312,665	73,587	774,344	(1,309,678)	(1,309,678)	(1,309,678)	
Protection:	2,133,590	147,975	66,279	(1,919,336)	(1,919,336)	(1,919,336)	
Insurance and retirement:	475,502	-	-	(475,502)	(475,502)	(475,502)	
Recreation:	775,895	22,235	-	(712,395)	(712,395)	(712,395)	
Library:	246,606	11,472	5,000	(215,134)	(215,134)	(215,134)	
County tax:	396,474	-	-	(396,474)	(396,474)	(396,474)	
General assistance:	68,655	-	-	(68,655)	(68,655)	(68,655)	
Education:	3,336,540	-	-	(3,336,540)	(3,336,540)	(3,336,540)	
Chamber of Commerce:	81,248	63,867	-	(17,381)	(17,381)	(17,381)	
Section 8 Housing:	922,922	697	864,284	(57,941)	(57,941)	(57,941)	
Capital projects:	-	-	746,842	746,842	746,842	746,842	
Interest expense:	32,398	-	-	(32,398)	(32,398)	(32,398)	
Other:	689,324	-	-	(689,324)	(689,324)	(689,324)	
Total governmental activities:	12,419,083	456,931	1,709,907	(9,294,082)	(9,294,082)	(9,294,082)	
Business-type Activity:							
Ambulance service:	1,500,918	1,478,158	-	-	(22,760)	(22,760)	
Total City:	\$13,920,001	\$1,935,089	\$1,709,907	(9,294,082)	(9,294,082)	(9,294,082)	
General revenues:							
Taxes:							
Property taxes, levied for general purposes:				7,602,004	7,602,004	7,602,004	
Less: TIF payments:				(103,956)	(103,956)	(103,956)	
Homestead reimbursement and other property tax related:				278,494	278,494	278,494	
Supplemental taxes:				5,482	5,482	5,482	
Excise:				1,257,526	1,257,526	1,257,526	
Interest on delinquent taxes and lien fees:				66,569	66,569	66,569	
Payments in lieu of taxes:				53,763	53,763	53,763	
Federal and state aid not restricted to specific purposes:				818,051	818,051	818,051	
Tri-community distribution:				134,639	134,639	134,639	
Cable TV franchise:				7,743	7,743	7,743	
Miscellaneous revenues:				57,045	57,045	57,045	
Net transfers governmental and business-type funds from operations:				493,573	493,573	493,573	
Subtotal, general revenues and transfers:				14,411	14,411	14,411	
Change in net position:				14,411	10,656,522	10,670,933	
NET POSITION - JANUARY 1, 2013:				(8,349)	1,362,440	1,354,091	
NET POSITION - DECEMBER 31, 2013:				1,075,770	15,343,844	16,419,614	
NET POSITION - DECEMBER 31, 2013:				\$1,067,421	\$16,706,284	\$17,773,705	

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



# Auditors' Report

EXHIBIT C

CITY OF CARIBOU, MAINE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AS OF DECEMBER 31, 2013

	General Fund	Section 8 Housing Program	Boiler Projects	Airport Improvement Projects	Non-major Funds (Schedule 5)	Total Governmental Funds
<b>ASSETS</b>						
Cash and temporary investments (Note 2)	\$ 2,388,470	\$ 32,873	\$ -	\$ 170,304	\$ 226,525	\$ 2,818,172
Uncollected taxes	1,031,578	-	-	-	-	1,031,578
Tax acquired property	53,963	-	-	-	-	53,963
Accounts receivable	142,491	3,012	-	-	-	145,503
Allowance for uncollectibles	(95,000)	-	-	-	-	(95,000)
Receivable from other governments	-	-	-	514,601	49,025	563,626
Due from other funds	87,990	-	-	-	-	87,990
Inventories	41,979	-	-	-	-	41,979
Notes receivable (Notes 3 and 4)	300,001	-	-	-	10,367	310,368
Restricted cash (Note 5)	-	51,479	-	-	-	51,479
Other assets	-	1,217	-	-	-	1,217
<b>Total assets</b>	<b>\$ 3,951,472</b>	<b>\$ 88,581</b>	<b>\$ -</b>	<b>\$ 684,905</b>	<b>\$ 285,917</b>	<b>\$ 5,010,875</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 25,619	\$ 1,324	\$ -	\$ 588,807	\$ -	\$ 585,750
Escrow (Note 5)	-	20,847	-	-	-	20,847
Due to other funds (Note 6)	-	-	-	-	87,990	87,990
Deferred revenue - property taxes	834,551	-	-	-	-	834,551
<b>Total liabilities</b>	<b>860,170</b>	<b>22,171</b>	<b>-</b>	<b>588,807</b>	<b>87,990</b>	<b>1,529,138</b>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Inventory	41,979	-	-	-	-	41,979
Restricted	-	-	-	-	-	-
Special revenue funds	-	66,410	-	-	236,892	303,302
Unrestricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Capital (Schedule 3)	1,138,604	-	-	126,098	-	1,264,702
Non-capital (Schedule 4)	524,703	-	-	-	-	524,703
Unassigned	-	-	-	-	-	-
General fund	1,186,989	-	-	-	(38,965)	1,150,024
Deferred property taxes	197,027	-	-	-	-	197,027
<b>Total fund balances</b>	<b>3,091,302</b>	<b>66,410</b>	<b>-</b>	<b>126,098</b>	<b>197,927</b>	<b>3,481,737</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,951,472</b>	<b>\$ 88,581</b>	<b>\$ -</b>	<b>\$ 684,905</b>	<b>\$ 285,917</b>	<b>\$ 5,010,875</b>

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



# Auditors' Report

CITY OF CARIBOU, MAINE  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT D

	General Fund	Section 8 Housing Program	Boiler Project	Airport Improvement Project	Non-major Funds (Schedule 1)	Total Governmental Funds
<b>REVENUES</b>						
Local property taxes	\$ 7,661,801	-	\$ -	-	-	\$ 7,661,801
Homestead reimbursement	225,631	-	-	-	-	225,631
Supplemental taxes	5,482	-	-	-	-	5,482
Abatements	(59,797)	-	-	-	-	(59,797)
Federal assistance	35,377	864,284	-	727,372	105,699	1,732,732
State assistance	818,051	-	-	19,470	82,839	920,360
Other revenues	2,865,182	697	-	460	1,472	2,867,791
<b>TOTAL REVENUES</b>	<u>11,551,707</u>	<u>864,981</u>	<u>-</u>	<u>747,302</u>	<u>-</u>	<u>13,354,000</u>
<b>EXPENDITURES</b>						
General government	676,612	146,403	-	-	-	823,015
Health and sanitation	264,610	-	-	-	-	264,610
Public works	1,856,524	-	-	-	-	1,856,524
Protection	2,032,799	-	-	-	25,387	2,058,186
Insurance and retirement	475,502	-	-	-	-	475,502
Recreation	795,130	-	-	-	-	795,130
Library	232,872	-	-	-	-	232,872
County tax	396,474	-	-	-	-	396,474
General assistance	68,655	776,519	-	-	-	845,174
Education	3,336,540	-	-	-	-	3,336,540
Chamber of Commerce	81,248	-	-	-	-	81,248
Construction and improvements	233,162	-	493,137	782,939	309,092	1,818,330
Tax increment financing	103,956	-	-	-	-	103,956
Interest expense	26,697	-	-	-	-	26,697
Other (Schedule 2)	647,159	-	-	-	-	647,159
<b>TOTAL EXPENDITURES</b>	<u>11,227,940</u>	<u>922,922</u>	<u>493,137</u>	<u>782,939</u>	<u>334,479</u>	<u>13,761,417</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>323,767</u>	<u>(57,941)</u>	<u>(493,137)</u>	<u>(35,637)</u>	<u>(144,469)</u>	<u>(407,417)</u>
<b>OTHER SOURCES</b>						
Transfer from other funds	5,000	-	-	-	-	5,000
<b>OTHER USES</b>						
Payments on long-term debt	17,508	-	-	-	-	17,508
Transfer to other funds	14,411	-	-	-	-	14,411
<b>TOTAL OTHER SOURCES</b>	<u>31,919</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,919</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>296,848</u>	<u>(57,941)</u>	<u>(493,137)</u>	<u>(35,637)</u>	<u>(144,469)</u>	<u>(434,336)</u>
<b>FUND BALANCE - JANUARY 1, 2013</b>	<u>2,794,454</u>	<u>124,351</u>	<u>493,137</u>	<u>161,735</u>	<u>342,396</u>	<u>3,916,073</u>
<b>FUND BALANCE - DECEMBER 31, 2013</b>	<u>\$ 3,091,302</u>	<u>\$ 66,410</u>	<u>\$ -</u>	<u>\$ 126,098</u>	<u>\$ 197,927</u>	<u>\$ 3,481,737</u>

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



# Auditors' Report

SUPPLEMENT 1

CITY OF CARIBOU, MAINE  
 BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND AND AMBULANCE SERVICE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund			Ambulance Service		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final	Budgetary Basis	Original	Final	Budgetary Basis
<b>REVENUES</b>						
Local property taxes	\$ 7,614,903	\$ 7,614,903	\$ 7,661,801	\$ --	\$ --	\$ --
Homestead exemption reimbursement	225,631	225,631	225,631	--	--	--
Supplemental taxes	1,500	1,500	5,482	--	--	--
Abatements	(45,000)	(45,000)	(59,797)	--	--	--
Federal assistance	30,000	30,000	33,366	--	--	--
State assistance	709,999	709,999	742,561	--	--	--
Fees	--	--	--	1,790,807	1,790,807	1,628,878
Charge to towns	--	--	--	88,635	88,615	98,535
Billing services	--	--	--	57,000	57,000	58,288
Recovery of bad debts	--	--	--	10,000	10,000	4,001
Other (Schedule 1)	2,533,536	2,533,536	2,624,651	--	--	--
<b>TOTAL REVENUES</b>	<b>11,070,569</b>	<b>11,070,569</b>	<b>11,233,695</b>	<b>1,946,422</b>	<b>1,946,422</b>	<b>1,789,702</b>
<b>EXPENDITURES</b>						
General government	658,861	658,861	668,636	--	--	--
Education	3,336,540	3,336,540	3,336,540	--	--	--
Chamber of Commerce	59,197	59,197	59,459	--	--	--
Health and sanitation	263,978	263,978	264,610	--	--	--
Public works	1,883,913	1,883,913	1,844,678	--	--	--
Protection	2,070,127	2,070,127	1,970,985	--	--	--
Insurance and retirement	452,435	452,435	423,582	--	--	--
Recreation	604,155	604,155	579,707	--	--	--
Library	239,475	239,475	232,872	--	--	--
County tax	396,474	396,474	396,474	--	--	--
General assistance	95,898	95,898	68,655	--	--	--
Tax increment financing	381,994	381,994	--	--	--	--
Appropriations to capital outlays	431,298	431,298	431,298	--	--	--
Ambulance	--	--	--	1,639,827	1,639,827	1,607,620
Other (Schedule 2)	450,366	450,366	437,010	--	--	--
<b>TOTAL EXPENDITURES</b>	<b>11,324,711</b>	<b>11,324,711</b>	<b>10,714,506</b>	<b>1,639,827</b>	<b>1,639,827</b>	<b>1,607,620</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(254,142)</b>	<b>(254,142)</b>	<b>519,189</b>	<b>306,595</b>	<b>306,595</b>	<b>182,082</b>
<b>OTHER SOURCES</b>						
Transfer from ambulance fund, net	306,595	306,595	182,082	--	--	--
<b>OTHER USES</b>						
Capital outlays in excess of appropriations	--	--	518,845	--	--	--
Transfers to other funds	--	--	--	306,595	306,595	182,082
<b>TOTAL OTHER USES</b>	<b>52,453</b>	<b>52,453</b>	<b>182,426</b>	<b>306,595</b>	<b>306,595</b>	<b>182,082</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>--</b>	<b>--</b>	<b>3,070,606</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>FUND BALANCE - JANUARY 1, 2013</b>	<b>\$ 52,453</b>	<b>\$ 52,453</b>	<b>\$ 3,253,232</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>FUND BALANCE - DECEMBER 31, 2013</b>	<b>\$ 52,453</b>	<b>\$ 52,453</b>	<b>\$ 3,253,232</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>



# Auditors' Report

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CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013

(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. These statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activity 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 and for the business-type activity 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 business segment or 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.



# Auditors' Report

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CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

The focus of governmental and enterprise fund financial statements is on major funds in the governmental or business-type activities. 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.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed. 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.

Capital Projects - The Boiler Project and Airport Improvement Project are reported as capital projects. These funds account for the revenues and expenses incurred for major capital projects of the City over a period of time exceeding one year.

PROPRIETARY FUND

The proprietary fund is used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, and expenses relating to the government's business activity are accounted for through a proprietary fund. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

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.



# Auditors' Report

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CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(i) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Like the City-wide statements, the proprietary fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activity.

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, together with proprietary and fiduciary funds are prepared using the accrual basis of accounting.

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.



# Auditors' Report

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CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.



# Auditors' Report

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CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, including the proprietary fund, 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 combined balance sheet for the taxes considered collectible but not available for current liabilities.

Allowance for Uncollectible Receivables

Taxes receivable are recorded at estimated net realizable value. Therefore, an allowance for uncollectible taxes of \$95,000 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 \$82,722. Revenues have been netted to reflect the allowance.

Prepaid Expense

Payments made benefiting future periods under the governmental fund basis are recorded under the non-allocated method and are currently expensed as paid. Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method for City-wide activities. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed.

Inventories

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



# Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These 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. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the City-wide statement of net position and in the respective funds.

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.

Accounts Payable, Accrued Expenses and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the City-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund 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.



# Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Operating Revenues and Expenses

Operating revenues and expenses consist of amounts generated directly from the primary activity of the City's proprietary funds. For the City, these sales are ambulance service charges.

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 grand 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 in unrestricted unassigned fund balance.

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 2013 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.

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.

(2) CASH AND TEMPORARY INVESTMENTS

As of December 31, 2013, cash and temporary investments consisted of the following:

	<u>Carrying Amount</u>
Deposits with financial institutions	\$3,199,228



# Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(2) CASH AND TEMPORARY INVESTMENTS (Continued)

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, 2013, the bank balance, including the various fiduciary accounts, was \$3,199,228 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 \$10,367 as of December 31, 2013.

(4) NOTES RECEIVABLE

As of December 31, 2013, 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>100,001</u>
	<u>\$300,001</u>

As of December 31, 2013, the notes receivable mature as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 5,581
2015	5,693
2016	205,807
2017	5,923
2018	6,042
2019-2023	34,572
2024-2028	<u>36,383</u>
	<u>\$300,001</u>

Notes receivable of \$300,001 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.

(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.



# Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

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

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 \$87,990 due to the general fund from the Grimes Mill Road non-major fund consists of amounts paid for construction and improvements and is expected to be partially repaid when the related reimbursement is received from the State of Maine.

(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, 2013, was as follows:

	Beginning Balance	Additions	Retire- ments/ Transfers	Ending Balance
Governmental Activities				
Nondepreciable:				
Land	\$ 498,100	\$ -	\$ -	\$ 498,100
Construction-in-process	964,677	1,276,076	986,271	1,254,482
Infrastructure	<u>5,403,333</u>	<u>-</u>	<u>-</u>	<u>5,403,333</u>
Total nondepreciable	6,866,110	1,276,076	986,271	7,155,915
Land improvements	1,315,967	-	-	1,315,967
Buildings	6,091,065	1,107,796	-	7,198,861
Vehicles	3,719,158	606,202	22,022	4,303,338
Equipment	<u>844,666</u>	<u>182,890</u>	<u>91,027</u>	<u>936,529</u>
Totals at historical cost	<u>18,836,966</u>	<u>3,172,964</u>	<u>1,099,320</u>	<u>20,910,610</u>
Less accumulated depreciation for:				
Land improvements	1,011,089	17,404	-	1,028,493
Buildings	1,538,220	145,205	-	1,683,425
Vehicles	2,763,103	206,622	16,124	2,953,601
Equipment	<u>568,283</u>	<u>57,244</u>	<u>91,027</u>	<u>534,500</u>
Total accumulated depreciation	<u>5,880,695</u>	<u>426,475</u>	<u>107,151</u>	<u>6,200,019</u>
Governmental activities capital assets, net	<u>\$12,956,271</u>	<u>\$2,746,489</u>	<u>\$ 992,169</u>	<u>\$14,710,591</u>



# Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(7) CAPITAL ASSETS (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retire- ments/ Transfers</u>	<u>Ending Balance</u>
Business-type Activity				
Land	\$ 31,600	\$ -	\$ -	\$ 31,600
Land improvements	4,673	-	-	4,673
Buildings	186,792	-	-	186,792
Vehicles	579,393	178,500	163,155	594,738
Equipment	<u>666,271</u>	<u>-</u>	<u>-</u>	<u>666,271</u>
Totals at historical cost	<u>1,468,729</u>	<u>178,500</u>	<u>163,155</u>	<u>1,484,074</u>
Less accumulated depreciation for:				
Land improvements	4,673	-	-	4,673
Buildings	130,765	3,807	-	134,572
Vehicles	220,324	74,900	109,376	185,848
Equipment	<u>111,933</u>	<u>61,480</u>	<u>-</u>	<u>173,413</u>
Total accumulated depre- ciation	<u>467,695</u>	<u>140,187</u>	<u>109,376</u>	<u>498,506</u>
Business-type activity capital assets, net	<u>\$1,001,034</u>	<u>\$ 38,313</u>	<u>\$ 53,779</u>	<u>\$ 985,568</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General	\$ 32,429
Library	11,514
Protection	97,241
Public works	148,933
Recreation and parks	94,193
Other	<u>42,165</u>
	<u>\$426,475</u>
Business-type Activity	<u>\$140,187</u>

(8) GENERAL LONG-TERM DEBT

As of December 31, 2013, 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, 2013, long-term obligations mature as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2014 (included in current liabilities)	\$ 54,044	\$ 34,306
2015	57,402	32,350
2016	62,488	30,244
2017	67,875	27,952
2018	73,576	25,465
2019-2023	465,581	82,308
2024-2025	<u>187,794</u>	<u>7,256</u>
	<u>\$968,760</u>	<u>\$239,881</u>



# Auditors' Report

CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(8) GENERAL LONG-TERM DEBT (Continued)

Long-term debt activity during the year ended December 31, 2013, was as follows:

Balance January 1, 2013	Additions	Reduc- tions	Balance December 31, 2013	Due Within One Year
\$986,268	\$ -	\$17,508	\$968,760	\$54,044

(9) EMPLOYEES' RETIREMENT PLANS

Maine Public Employees Retirement System (MainePERS)

Some employees of participating local government units are eligible to participate in the City's defined benefit plan provided by the Maine Public Employees Retirement System (MainePERS). MainePERS is an agent of multiple-employer public employee retirement system that acts as a common investment and administrative agent for teachers, state employees and the employees of participating local districts (PLDs). Approximately \$1,063,000 or 34% of the payroll of the City, a PLD, qualified for this plan for the year ended December 31, 2013.

Participants contribute 6.5% of their wages to the plan. The City contributes the remaining amounts necessary to fund the system based on the amounts determined by the actuary in accordance with the statutes to fund future retirement benefits. The City currently has a surplus of contributions with the State which is reduced by their share of the funding. All other employees are covered by the Social Security System.

Employees covered under this plan become vested after ten years of service. The calculation of benefits is based on the highest three years of earnings that the employee earned under the plan.

Complete information concerning the City's funding of the plan and obligation is available at the MainePERS office in Augusta.

Defined Contribution Plan

The City has established for its employees a voluntary deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salaries until future years. The City will match employee contributions up to 3.5% of their wages. The employer contribution for the year ended December 31, 2013 was approximately \$65,000.

(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; two from the City of Caribou and one 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, 2014. 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, 2013

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

A summary of the facility's activity for 2013, is as follows:

	<u>Amount</u>
Total assets	\$15,992,782
Total liabilities	<u>13,044,410</u>
Total net position	<u>\$ 2,948,372</u>
Total revenue	\$ 2,317,954
Less total expenditures	2,154,357
Less distributions to owner communities	<u>203,261</u>
Decrease in net position	<u>\$ (39,664)</u>

The City has guaranteed, together with the other member towns, two notes and a bond payable totaling \$8,537,000 for the Tri-Community Recycling and Sanitary Landfill. As of December 31, 2013, the balance owed was \$7,079,500.

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, 2013, the estimated total cost of closure and post-closure care was approximately \$18,650,000 of which \$5,690,000 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 2013 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 an agreement with a developer in order to provide for the consolidation of a state agency. Under the terms of the TIF, 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.

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.

During January 2013, the City created a TIF District in the form of 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.



# Auditors' Report

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CITY OF CARIBOU, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2013

(12) CONTINGENT LIABILITY

During June 2014, a complaint for damages was filed in Superior Court for allegedly negligent supervision of a former employee. It is anticipated that the City is immune from tort liability under the provisions of the Maine Tort Claims Act. Due to the contingent nature of the case, a liability has not been recognized in the accompanying financial statements.

(13) SUBSEQUENT EVENTS

Management has reviewed subsequent events through August 8, 2014, 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

CITY OF CARIBOU, MAINE

SCHEDULE 1

SCHEDULE OF OTHER REVENUES - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Excise taxes	\$1,174,100	\$ 1,257,526	\$ 83,426
Interest on deposits	4,000	5,743	1,743
City clerk's fees	32,155	31,094	(1,061)
Fire protection, other towns	126,683	124,942	(1,741)
Police dispatching	2,000	1,250	(750)
Payments in lieu of taxes	56,000	53,763	(2,237)
Income from City-owned property	67,300	143,049	75,749
Section 8 Housing Program Administration	106,004	106,004	-
Department of Transportation - Road Funds	155,016	230,874	75,858
Interest on delinquent taxes	40,000	52,364	12,364
Cable TV franchise	65,000	57,045	(7,955)
Interest on notes receivable	2,400	2,000	(400)
Lien collection fees	12,000	14,205	2,205
Caribou Chamber of Commerce	67,697	63,867	(3,830)
Municipal building	8,000	4,000	(4,000)
BETE reimbursement	44,244	52,863	8,619
Tri-Community distributions	134,639	134,639	-
Miscellaneous	436,298	289,423	(146,875)
Other revenues - budgetary (Supplement 1)	<u>\$ 2,533,536</u>	2,624,651	<u>\$ 91,115</u>
Adjustments to modified accrual		<u>240,511</u>	
Other revenues - modified accrual (Exhibit D)		<u>\$ 2,865,162</u>	



# 2013 Unpaid Real Estate Taxes

## as of December 31, 2013

AKERSON, JOHN	1,277.15	BICKFORD, BRIAN & SHARON	1,654.35
AKERSON, JOHN W.	1,402.20	BISHOP FAMILY TRUST	1,303.15
AKERSON, JOHN W.	1,279.20	BLACKSTONE, BILL D.	3,111.90
AKERSON, JOHN W.	1,004.50	BLACKSTONE, K. JUDITH	731.05
ALBERT, KENNETH J. AND TAMMY L.	1,525.22	BLACKSTONE, SAMUEL S.	846.65
ALLEY, WALTER STEVEN	990.15	BLACKWELL, DWAYNE	65.60
ALMEIDA, ALAN & TERRI	145.55	BLACKWELL, DWAYNE	842.55
ANDERSON, ALEXANDER AND	715.45	BLACKWELL, DWAYNE H.	949.15
ANDERSON, EARL R., JR.	457.15	BLACKWELL, DWAYNE H.	610.90
ANDERSON, LOIS A.	574.00	BLACKWELL, DWAYNE H.	854.85
ANDERSON, WILLIAM J. & MARY LEE	192.70	BLACKWELL, DWAYNE H.	508.40
ANTTIO, GEORGE M.	764.65	BMW REALTY	8,392.70
ARCAND, ARTHUR J. AND	416.15	BMW REALTY	563.75
ARCHER, RICHARD S. AND TAMMY J.	1,230.00	BMW REALTY	1,238.20
ARGRAVES, RICHARD P.	2,074.60	BOIS, ALAIN R. & TRACY, AMANDA E.	3,845.80
ARGRAVES, RICHARD, ALMA, & BRANDON M.	110.70	BOSSE, JANET M. AND JASON THERIAULT	559.65
ARISTOTLE, LLC	900.47	BOSSE, MICHAEL P. AND PEGGY H.	3,745.35
ARMOUR, PAULINE A. - DEC	1,303.80	BOSSE, MICHAEL P. AND PEGGY H.	502.25
AROOSTOOK BAND OF MICMACS	205.00	BOUCHARD POTATO COMPANY	2,047.95
AYER, AARON P.	32.54	BOUCHARD POTATO COMPANY	364.90
AYER, AARON P. AND JENNIFER	20.02	BOUCHARD POTATO COMPANY	3,899.10
AYER, ARTHUR P.	27.60	BOUCHARD, CRAIG D. & KELLY E.	231.65
AYER, ARTHUR P.	12.73	BOUCHARD, CRAIG D. & KELLY E.	2,929.45
AYER, ARTHUR P.	18.06	BOUCHARD, CRAIG D. & RICKY A.	1,357.10
AYER, ARTHUR P. AND AARON P.	56.26	BOUCHARD, CRAIG D. AND KELLEY E.	1,482.15
AYER, ARTHUR P. AND AARON P.	12.84	BOUCHARD, CRAIG D. AND KELLY	1,512.90
BAILEY, KENDALL K.	442.80	BOUCHARD, CRAIG D. AND KELLY E.	5,122.95
BAILEY, SAMUEL R.	191.88	BOUCHARD, DORINA M.	1,730.20
BALDWIN, ROBERT W.	215.25	BOUCHARD, GALEN S. AND ALTHEA	530.95
BALLARD, KEITH H. AND NORMA J.	1,555.95	BOUCHARD, GALEN S. & ALTHEA M.	2,031.55
BALLARD, LELAND H.	134.98	BOUCHARD, JEFFERY D. & BONNIE F.	1,529.30
BALLARD, WARD AND KATHY	1,691.25	BOUCHARD, JONATHAN	992.20
BARBOSA, RUBENS F.	1,000.00	BOUCHARD, KEVIN P.	504.22
BARD, GARY J.	409.00	BOUCHARD, MAYNARD L. - HEIRS	3,134.40
BARNES, ALAN L. & KIM R.	1,035.25	BOUCHARD, MAYNARD L. - HEIRS	487.90
BARRETTO, ELIZABETH C.	18.45	BOUCHARD, OLIVE M.	1,637.95
BARRETTO, ELIZABETH C.	1,629.75	BOUCHARD, REGINALD P. & KAREN ANN	1,389.90
BEAULIEU, GERRY J.	1,594.90	BOUCHARD, RICKEY	2,658.85
BEAULIEU, LEE A., JR. AND HEATHER	1,287.40	BOUCHARD, RICKEY	2,173.00
BEAULIEU, LEE A., JR. AND HEATHER	2,308.30	BOUCHARD, RICKEY A. & CRAIG D.	235.75
BEAULIEU, PEGGY S.	1,414.50	BOUCHARD, RICKEY A. & CRAIG D.	205.00
BEAUPRE, MARK A.	1,016.80	BOUCHARD, RICKEY A. & CRAIG D.	1,066.00
BEAUSOLEIL, ARMOND R.	2,211.95	BOUCHARD, RICKEY A. & CRAIG D.	1,521.10
BECKWITH, RICHARD- DEC.	137.57	BOUCHARD, RICKEY A. AND CRAIG D.	3,003.25
BELANGER, FRANCIS J.	1,137.75	BOURGOINE, DANIEL	1,049.60
BELANGER, JOHN	12.30	BOURGOINE, DANIEL J.	1,258.70
BELANGER, JOHN	1,084.45	BOURGOINE, DANIEL J.	838.45
BELANGER, SHEREE (BELL) &	928.65	BOURGOINE, RANDY R. & NICHOLE M.	157.85
BELANGER, WILLIAM J. AND	67.65	BOWMASTER, PETER W.	1,092.65
BELFORTI, MICHELINA - LIFE ESTATE	3,409.15	BRECHT, LINDA	186.55
BERNAICHE, TRAVIS	4,001.03	BREWSTER, WILHELMENA - LIFE ESTATE	287.31
BERNAICHE, TRAVIS	2,052.05	BRICK HOUSE REALTY, INC.	1,453.45
BERUBE, LEO - DEV	917.90	BROWN, ALISON M.	1,367.35



# 2013 Unpaid Real Estate Taxes

## as of December 31, 2013

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BROWN, ALISON M.	2,906.90	CYR, ROLAND D. & THERESA V.	1,734.30
BROWN, JULIANA M.	797.45	CYR, ROWENA G.	621.35
BROWN, JULIANA M.	410.00	DAMBERGER, RONALD & CHERYL	862.10
BRUSO, LISA	41.00	DAMBOISE, BERNARD D.& GLORIA M.	1,250.50
BURBY, RAYMOND L. AND JO ANN R.	532.79	D'ANGELO, RALPH AND CINDY	2,632.20
BURGAY, TRENT J.	1,894.20	DAVID, JODY	41.00
BURGESS, HENRY	430.50	DAVID, JODY	215.25
BURTT, JEFFREY J.	682.65	DEDAM, GERALD	2,769.55
CANXUS BROADCASTING CORP.	137.35	DEMOURA, ANTONE S.	643.70
CANXUS BROADCASTING CORP.	5,069.65	DEROUCHAY, KATHY	1,000.00
CAPAROTTA, ANTHONY L.	383.35	DICKINSON, DONNA L.	69.70
CAPAROTTA, MARY L.	834.35	DIONNE, APRIL A.	846.65
CARIBOU ENTERPRISE GROUP, LLC	184.50	DIONNE, MARY	506.35
CARIBOU ENTERPRISE GROUP, LLC	1,445.25	DISY, TONY A.	2,320.60
CARIBOU ENTERPRISE GROUP, LLC.	184.50	DISY, TONY A.	1,621.55
CARON, DANA P. & BEVERLY J.	567.85	DOBSON, SHELBY GAIL	1,879.85
CARON, DANA P. AND BEVERLY J. -	1,939.30	DODD, ELAINE SHARON	1,740.45
CARON, IRENE - LIFE ESTATE	1,381.70	DODD, VAUGHN	86.10
CARON, RICHARD S.	505.03	DOMBROSKI, JUDY C.	1,424.75
CARTER, KIM N.	1,873.70	DONNELLY, KEVIN L. AND SONYA	1,076.25
CASSIDY, DANA	12,913.60	DOODY, DANA G. AND INA	297.25
CASSIDY, SIERRA	387.45	DOODY, PHILIP D.	101.05
CHADSEY, ERIC	243.06	DOODY, RYAN	108.65
CHAPMAN, DONALD F.	300.00	DORRANCE, CARL G. AND NANCY S.	1,053.70
CHAPMAN, MARK A. AND TRUDIE N.	1,141.85	DOW THEATER CO., LLC	4,725.25
CHASSE, JEREMY P. AND DESIREE E.	1,405.53	DRAKE, FORREST - DEV.	88.15
CHESTNUT, JEFFREY S. &	395.65	DRAKE, FORREST - DEV.	86.10
CLARK, JEAN B. & BARBARA FINLAY	1,353.00	DRAKE, JUDSON	1,002.45
CLARK, ROBERT P. AND TAMMY S.	723.65	DRAKE, JUDSON R.	943.00
CLAYTON, KENNETH J.	1,246.40	DREW, DAVID K. & THERESA M.	659.97
CMJ, INC.	319.80	DRINKALL, GLENN D. AND KRISTINA	275.50
CMJ, INC.	2,892.55	DRINKALL, MARY	143.50
COCHERAN, MATTHEW	143.50	DRISCOLL, DOUGLAS A. AND DONNA	1,193.10
COCHRAN, KEITH	41.00	DROST, SCOTT T.	385.40
COCHRAN, MILDRED R.- DEVISEES	32.80	DUBE, EDWARD L. AND THERESA A.	1,766.23
COLE, DONALD E.	746.00	DUBE, JUDY	325.95
COOK, JOHN	120.95	DUDLEY, AMY	1,211.55
CORBIN, JOSEPH F. & LAURA L.	1,182.85	DUFOUR, KENNETH G. AND WENDY S.	1,209.85
CORBIN, JOSEPH F. AND	438.70	DUNCAN, JASON B. AND GLORIA	2,775.70
CORBIN, JOSEPH F. AND LAURA L.	2,703.95	DUPLESSIE, BARBARA	446.90
CORBIN, TRACY T. AND CHRISTOPHER	2,127.90	ELDREDGE, EDGAR F. JR.	485.76
CORRIVEAU, DAVID P. AND PATTY	5,863.00	EMMERT, NICOLE - WOOD	260.35
COSSIBOOM, CAROLYN	165.97	EMMERT, NICOLE-WOOD	114.80
COTY, CHERYL	430.50	ESPLING, DEBRA AND MARK	477.65
COTY, GORDON P., JR.	850.75	ESPLING, MICHAEL AND DAYLE	1,336.47
CRAIG, MARCUS & JENNIFER	22.55	EWING, BRIAN E. & DARLENE M.	2,259.10
CRAIG, MARCUS A. AND JENNIFER L.	3,962.65	FISHER, SCOTT	53.30
CULLINS, BRYAN K.	2,054.10	FLAHERTY, ERIC AND MARY	7,037.65
CULLINS, TERRY S.	1,789.65	FORBES, BRYAN L.	2,841.30
CURRAN, DAVID	731.85	FORBES, BRYAN L. & DEBRA A.	1,615.40
CYR, JAMES A. AND COLLEEN S.	716.55	FORBES, BRYAN L.& DEBRA A.	1,000.40
CYR, JEANNE M.	603.65	FORBES, IONA G.	766.70
CYR, NANCY M. - HEIRS	113.60	FORD, RANDOLPH,et.al. & TREVOR J.D. &	369.00



# 2013 Unpaid Real Estate Taxes

## as of December 31, 2013

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FORTIN, ARTHUR JR.	684.70	GREENIER, PEGGY LEE	1,143.90
FORTIN, LINDA	123.00	GREENIER, PETER & DIANA PELLETIER	239.85
FORTIN, LINDA	151.70	GRIFFETH, KENNETH M.	854.85
FORTIN, LINDA	92.25	GRIFFETH, NEAL	1,998.75
FORTIN, LINDA	51.25	GRIFFIN-SOUCY, SHARRON M.	865.10
FORTIN, LISA M. - KING	815.76	GUERRETTE, ALAN	578.10
FORTIN, SHIRLEY, RICHARD AND PHILLIP	52.53	GUERRETTE, CLAUDETTE	113.27
FORTIN, TERRY L. - LIFE ESTATE	66.94	GUERRETTE, RODERICK	181.52
FOURNIER, CURTIS F.	569.86	GUSTAFSON, RHONDA AND BRUCE	383.35
FOX, PETER R.	1,847.05	HABEEB, DEBORAH A.	1,207.45
FOX, PETER R.	231.65	HAINES, STEVEN G.	1,810.15
FOX, PETER R.	516.60	HALEY FAMILY FARM, INC.	4,446.45
FOX, WAYNE R. AND ELIZABETH A.	719.00	HALEY FAMILY FARM, INC.	1,066.00
FRANK, ROBIN D. AND MARTHA J.	1,440.88	HALL, WAYNE K. AND DONNA M.	684.70
FRANK, ROBIN D. AND MARTHA J.	2,621.36	HANEY, CHRISTOPHER A.	1,447.30
FRANK, ROBIN D. & MARTHA J.	2,119.29	HANEY, NATHAN	949.15
FREEMAN, PETER J.	2,355.45	HANSON, ALLAN W.	1,541.60
FRONTIER TRANSPORT, INC.	254.18	HANSON, DARLENE ALBERT- &	741.00
FROST, LELAND	1,055.75	HANSON, MICHELLE	485.15
FROST, LELAND - LIFE ESTATE	2,888.45	HANSON, RALPH P. DEC.	466.90
FROST, NANCY M.	788.92	HARMON, COLLEEN	1,309.95
FUHRMANN, FRANCIS AND GAIL	1,439.10	HARMON, COLLEEN	209.10
FULTON, JAMIE L.	489.95	HARRINGTON, ALYSSA	157.85
GAGNON, ANGELA AND JOHN	1,484.20	HARRIS, GAIL A.	1,541.60
GAGNON, CATHERINE M. - DEV.	1,949.55	HARRIS, JAMES	51.25
GAGNON, DEBRA	57.40	HARRISON, RICHARD B.	670.00
GAGNON, DEBRA L.	629.35	HARTLEY, MARVIN E. JR.	245.87
GAGNON, DEBRA L.	879.45	HERBERT, JACK AND TEELYNNNE	2,156.60
GAGNON, MICHAEL E. AND LU H.	1,777.35	HERSEY, DANA S. & MARCY R.	1,410.40
GAGNON, NICHOLAS AND TAMMY	945.05	HERSEY, MARCY R.	79.95
GALLAGHER, GAIL L.	1,221.80	HEWITT, FLINT A.	1,025.00
GANDEE, DIANA	988.10	HEWITT, GORDON E.	418.63
GAUVIN, RANDY	848.70	HEWITT, TRAVIS L.	1,615.67
GAUVIN, THERESA M.	341.45	HIGH MEADOW REALTY TRUST	225.50
GAZAK, LLC	2,369.80	HIGH MEADOW REALTY TRUST	219.35
GILES, KEVIN D. & PAULA J.	1,336.60	HIGH MEADOW REALTY TRUST	219.12
GIRARD, KAREN T. AND STEVEN P. MOUNTS	2,835.15	HIGH MEADOW REALTY TRUST	629.35
GODIN, ADRIEN J. & NANCY L.	1,765.05	HIGH MEADOW REALTY TRUST	205.00
GORDON, LOREN	1,662.45	HIGH MEADOW REALTY TRUST	114.80
GOUDREAU, ROBERT - DEC	869.20	HIGH MEADOW REALTY TRUST	114.80
GOUGH, TAMMY	145.55	HIGH MEADOW REALTY TRUST	114.80
GOUGHAN, R. MARK & GLORIA	1,763.00	HIGH MEADOW REALTY TRUST	110.70
GOUGHAN, R. MARK & GLORIA	7,470.20	HIGH MEADOW REALTY TRUST	110.70
GOUGHAN, R. MARK & GLORIA	397.70	HIGH MEADOW REALTY TRUST	110.70
GOUGHAN, R. MARK & GLORIA J.	387.45	HIGH MEADOW REALTY TRUST	110.70
GOUGHAN, R. MARK & GLORIA J.	401.80	HIGH MEADOW REALTY TRUST	110.70
GOUGHAN, RICHARD M & GLORIA J.	3,044.25	HIGH MEADOW REALTY TRUST	110.70
GRASS, TAMMY	69.70	HODSDON, KEVIN R. AND SHARON A.	510.45
GRAY, CLAUDETTE	254.20	HODSDON, LORI L.	495.15
GREEN, ROBERT	205.00	HOLABIRD, JONATHAN L.	822.05
GREENIER INC.	4,274.25	HOLDSWORTH, GHENT II	512.50
GREENIER, KIMBERLY	88.15	HOLDSWORTH, GHENT II. AND	557.60
GREENIER, LYNN WEATHERHEAD	2,683.45	HOLMAN, LORI JEAN WARK	1,348.90



# 2013 Unpaid Real Estate Taxes

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HOLMES, KEVIN L.	981.74	LAGASSE, TROY N.	576.05
HOLMES, LORETTA M.	619.10	LAKE ROAD FARMS, INC.	15.92
HOOEY, RAYMOND AND GLADYS	1,119.30	LAKE ROAD FARMS, INC.	112.01
HOOEY, RAYMOND R.,JR. AND	1,246.40	LAKE ROAD FARMS, INC.	80.96
HOTELLING, CAROL	653.95	LAKE ROAD FARMS, INC.	34.35
HUCKINS, MADELINE AND MICHAEL	1,096.75	LAMOTHE, CLAUDE A.	1,836.80
HUSTON, ROBERT P.	293.25	LAND HO, INC.	623.16
JACKSON, ANGELA	1,256.65	LANDEEN, KENDALL D. & DARLENE	280.85
JACKSON, CARLTON E.,SR. AND	951.20	LARSON, NATHAN	401.80
JACKSON, CRAIG P.	1,197.20	LARSON, NATHAN	164.00
JACKSON, THURSTON AND KATHY	496.05	LATHAM, KATE &	1,180.80
JANDREAU, DONALD R. & DOLORES L.	537.10	LAVOIE, LOUIS J., JR.	2,043.85
JANDREAU, KEVIN A.	230.00	LAVOIE, LOUIS, JR.	2,929.45
JANDREAU, LAWRENCE	98.40	LAVOIE, TINA L.	642.55
JANDREAU, LAWRENCE	186.55	LEAVITT, BRIAN	348.50
JANDREAU, LAWRENCE	125.05	LEAVITT, BRIAN G.	51.25
JANDREAU, LAWRENCE	123.00	LEAVITT, THOMAS M.	213.20
JANDREAU, LAWRENCE	102.50	LEAVITT, THOMAS M. & SHIRLEY A.	1,514.95
JANDREAU, LAWRENCE	161.95	LEGASSIE, REBECCA A.	811.80
JANDREAU, LAWRENCE	180.40	LEIMKUEHLER, LARRY	137.35
JANDREAU, LAWRENCE & GINETTE-	4,110.25	LEIMKUEHLER, LARRY D. & DEBRA J.	393.60
JANITZ, WALTRAUD I.	799.50	LEVASSEUR, DANIEL E.	700.06
JENERETTE, PETER M. AND MARY S.	905.16	LEVESQUE, MARK A. AND ANGEL S.	926.60
JEWETT, RICHARD W.	331.14	LEVESQUE, ROBERT L.	1,564.15
JOHANSEN, SHERMAN G. & CHERYL A.	865.10	LEVESQUE, RONALD - DEC	854.85
JOHNSON, PETER A. AND APRIL A.	1,705.60	LEVESQUE, RUSSELL J. AND SANDRA	580.07
JOHNSTON, DAVID A., EMILY, & PAUL	348.50	LEWIS, BRYANT J., SR.	400.06
JOHNSTON, GARTH & DEBBIE -	1,137.01	LEWIS, JAMES A.	479.70
JOHNSTON, NANCY	512.02	LIBBY, MICHAEL PAUL	988.10
JONES, DANA G.	416.15	LINDSEY, BRYANT C. AND BRANDY L.	1,697.40
JPMORGAN CHASE BANK, NATIONAL	80.40	LISTER, ALLYN L. AND CHERYL A.	1,426.37
KASHIAN, LEO W. AND ANN E.	1,016.80	LITTLE, BASIL EDWARD, JR.	738.00
KAVIN, JAMES A.	2,874.10	LITTLE, GARY W. &	483.80
KAVIN, JAMES A.	94.30	LOGGANS, DONALD L.	243.12
KAVIN, JAMES A.	1,123.40	LOGGANS, DONALD L.	141.45
KEATON, KEVIN P. AND ALLISON R.	2,396.45	LONGLEY, GILBERT AND PATRICIA E.	1,193.10
KEATON, VAUGHN & BRENDA	2,800.30	LONGLEY, LANCE L. & LISA G.	1,603.10
KEATON, VAUGHN R. AND BRENDA	3,011.45	LOUGHLIN, BRIAN J. AND WATTHANA	97.80
KELLEY, ROBERT R. AND HELEN M.	549.40	LOWER, EDGAR L., JR. AND DOREEN	666.25
KELLEY, ROBERT R. AND HELEN M.	397.70	LOZOWAY, FRED C.	1,596.95
KELLY, JAMES L.	1,617.45	LOZOWAY, FREDERICK C.	1,744.55
KERNAN, MARK AND ROSANNE	1,551.85	MADORE, BRUCE	236.09
KETCH, MAX H.,TAMMY CLARK,	1,053.70	MADORE, PHYLLIS	1,883.08
KING, ALLEN G. AND PAMELA R.	412.73	MALENFANT, GARY E. AND NANCY L.	1,728.15
KING, JEREMY J.	1,160.30	MALM, TIMOTHY E.	1,096.75
KINGSBURY, ROBB AND KRISTI	1,367.35	MANTER, SHAWN P.	3,362.00
KINGSLAND, INC.	1,145.95	MAPLE RIDGE PROPERTY	1,199.25
L & S SALES INC.	32.80	MARQUIS, DAVID P. AND JOAN J.	2,232.45
LABRECK, ALFRED JR. AND GLORIA D.	605.04	MARQUIS, RINO AND SUSAN K.	1,299.70
LAGASSE, LLEWELLYN N.- HEIRS	1,215.64	MARRETT, DAVID AND SANDY	1,338.65
LAGASSE, ROSAIRE C.- LIFE ESTATE	3,847.85	MARTIN, BILLIE-JO	504.30
LAGASSE, TROY	215.25	MARTIN, ELMER	1,640.00
		MARTIN, NORMAN J.,JR. & CARLENE	2,109.22



# 2013 Unpaid Real Estate Taxes

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MARTIN, SCOTT	541.20	MOIYEE CORPORATION, THE	143.50
MARTIN, SCOTT	733.90	MOIYEE CORPORATION, THE	30.75
MARTIN, SCOTT A.	3,868.35	MOIYEE CORPORATION, THE	94.30
MARTIN, SCOTT A.	3,564.95	MOIYEE CORPORATION, THE	47.15
MARTIN, SCOTT A.	2,566.60	MORIN, EVELYN	1,281.25
MARTIN, SCOTT ALLEN	4,116.40	MORIN, JOHN - LIFE ESTATE	1,119.30
MASSE, KEVIN J.	647.80	MORIN, STEVEN D. AND PAMELA J.	62.90
MASSEY, SHELLEY	574.00	MORRELL, JAMES L.	312.80
MAYNE, MARILYNN S.	1,391.95	MOWERS, CAROL	192.57
MAYNE, WESLIE D.	582.20	MUFFLER, LYNNE DELL	276.75
MCBREAIRTY, OMAR H. AND CATHY J.	2,550.20	MURRAY, ROBERTA	262.40
MCCARTHY, LORIE L.	1,166.45	NADEAU, JAMES W. AND YVONNE M.	178.35
MCDONALD, HEATHER J.	446.68	NADEAU, TONY	1,441.15
MCDOUGAL, JOSEPH & MICHELLE	1,838.85	NADEAU, TONY AND GAIL	2,170.95
MCDOUGAL, WALTER & JANET	1,398.10	NASIFF LAND, LLC	4,327.55
MCHATTEN, ROWELL JR.	856.90	NASIFF LAND, LLC	1,707.65
MCLAUGHLIN, EVANS D. AND	2,423.10	NELSON, GARRY H. JR. AND MINDY R.	1,303.80
MCLAUGHLIN, JERRY, JR.	498.15	NELSON, STELLA W.	32.80
MERCHANT, LEON L.	1,000.64	NEWBEGIN, JOSEPHINE B. - DEV.	272.65
MERCHANT, LEON L.	16.40	NEWBEGIN, MICHAEL R. AND LUCILA	1,068.05
MICHAEL, MONA G.	2,498.95	NICHOLS, LORI L.	1,453.45
MICHAUD AND MICHAUD TRUCKING	2,002.85	NIVEK CORPORATION	1,961.85
MICHAUD AND MICHAUD TRUCKING	178.35	NORTHERN LIGHTHOUSE, INC., THE	5,006.32
MICHAUD AND MICHAUD TRUCKING	153.75	OLMSTEAD, AARON G. & HEATHER L.	108.37
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, CLIFFORD J. & LINDA A.	1,037.30
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, JERRY	371.05
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, LESTER	828.20
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, LUKE J AND CHRISTINE L	809.75
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, NEAL L.	604.91
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, PHILIP	496.10
MICHAUD AND MICHAUD TRUCKING	49.20	OUELLETTE, PHILIP G.	51.00
MICHAUD AND MICHAUD TRUCKING	51.25	OUELLETTE, RONALD - HEIRS	885.60
MICHAUD AND MICHAUD TRUCKING	906.10	PADDLEFORD, MILTON B.& SHARON	1,268.95
MICHAUD AND MICHAUD TRUCKING	77.90	PAJOR, CAROL ANN	395.65
MICHAUD, ARTHUR E., JR.	986.05	PALMER, SUSAN M. AND JEFFREY L.	422.30
MICHAUD, INDIRA	863.05	PARADIS, LELAND O.,JR.	938.90
MICHAUD, JAY AND LISA	1,322.25	PARKER, MIKE	73.80
MICHAUD, JEREMIAH	127.10	PARKS, HALSON	10.25
MICHAUD, KIM R.	863.05	PATTERSON, FRED JR. & BLANCHE	625.25
MICHAUD, NICKY L.	971.70	PAYSON CORPORATION	26.26
MILLER, PHILIP M. II.	310.01	PAYSON CORPORATION	14.94
MILLER, RONALD E., JR.	828.20	PELKEY, JEFFREY	443.72
MILLER, STILLMAN F., JR.	1,533.40	PENDERGAST, MICHAEL S. & KERRI A.	1,775.30
MILTON, GARRICK E. AND SANDRA L.	1,478.05	PERREAULT, TERRY & SHARON	774.35
MJG, INC.	492.00	PERRY, CARL LEE	999.52
MJG, INC.	13,339.94	PHAIR, JUDY M.	920.45
MOIYEE CORPORATION, THE	1,064.89	PHELAN, DANIEL J.	1,012.70
MOIYEE CORPORATION, THE	75.85	PHILBRICK, MARCUS AND VONDA	1,586.70
MOIYEE CORPORATION, THE	94.30	PHILBROOK, MARCUS AND VONDA	1,174.65
MOIYEE CORPORATION, THE	106.60	PICKARD, JUDITH A.	990.15
MOIYEE CORPORATION, THE	792.75	PIERCE, MARGARET M.	152.75
MOIYEE CORPORATION, THE	706.26	PIPER, DOUGLAS J.,JR. & ANNA C.	1,371.45
MOIYEE CORPORATION, THE	24.60	PLANTE, JENNIFER E.	1,029.10



# 2013 Unpaid Real Estate Taxes

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PLAVNICK, KIMBERLY	1,808.10	SM TRUST	1,599.00
PLOURDE, DEBRA L.	772.94	SM TRUST	153.75
PLOURDE, LARRY AND NOLA	1,935.20	SMITH, JODY R. AND SVEN E.	297.25
POOLER, TODD M. & MARCY L.	674.45	SMITH, RODNEY	598.60
PRATT, CARL AND MELANIE	602.70	SMITH, TODD & VAUGHAN, WAYNE	1,213.60
PREST, GREGORY A. AND JOAN M.	96.75	SNELL, DONALD L. & JUDITH A.	352.60
QUIMBY, LEWIS G., JR.	889.45	SPENCER, LARRY AND TERESA	608.85
R.M.B. FRANK, LLC	2,495.35	ST. JOHN, LEO P.	748.25
RAFFORD, WINFIELD A.	498.24	ST. JOHN, PETER P.	1,279.20
RANDAZZO, DANIEL T.	2,140.20	ST. PETER, GARY R.	4,413.65
RANDOLPH, DALE I.	1,404.25	ST. PETER, GARY R.	1,953.65
RANKIN, WESLEY	647.80	ST. PETER, RAYMOND	471.50
RANNEY, NICOLE & DANA P.	303.96	ST. PETER, RUDOLPH & VIOLETTE,	2,154.55
RAYMOND, JONATHAN M.	3,885.46	ST. PETER, WILFRED J.	1,109.05
RAYMOND, PHILIP C., RAYMOND,	241.90	ST. PETER, WILFRED JR.	1,182.85
RIDEOUT, GREGG A. AND MICHELLE	24.70	ST. PIERRE, CHELSEY	262.40
RIELLY, RICHARD W., JR.	809.75	STAIRS, DAVID	1,088.55
ROBBINS, DAVIDINA - DEC	885.60	STAVNESLI, DAVID M. & TINA L.	594.50
ROBERTSON, SAMUEL A & KATELYN	11.20	STEWART, DAVID L. & PATSY T.	1,045.50
ROSSIGNOL, DANIEL P. AND	375.15	STOECKELER, GEORGE ROBERT	366.95
ROSSIGNOL, GARY A.	852.80	SUMMERSON, CHRISTOPHER AND	1,627.40
ROSSIGNOL, MARGARET R.	208.93	TAGGETT, HARRY A. & TAMMY A.	803.60
ROSSIGNOL, PAUL A., JR.	697.00	TANG, CHU SUN	16.25
ROSSIGNOL, RICHARD JR. & CARLA	1,004.50	TARDIE, MARK	1,740.45
ROSSIGNOL, SAMANTHA A. AND	922.50	TARDIE, WILMER A. - DEV.	1,441.15
ROWE-PELKEY, BRENDA J.AS	1,816.30	TAYLOR, ERIC	501.71
ROY, JAY PAUL	1,070.10	THERIAULT LAWN CARE	291.10
ROY, LIONEL J. & CAROL A.	390.91	THERIAULT, GREGORY J.	5.38
SANDS, WILLARD H. AND SHERRY L.	932.75	THERIAULT, JANICE	689.21
SAUCIER, ROGER J. AND NATALIE F.	369.00	THERIAULT, JANICE AND ANDREW	629.82
SAUNDERS, SUZANNE	1,182.85	THERIAULT, MICHAEL AND SONYA	662.15
SAVOIE, DALE	299.29	THERIAULT, NORMAN L. & LINDA M.	2,884.35
SCOTT, K ANTHONY D. AND JANICE E.	528.90	THERIAULT, NORMAN L. AND LINDA	1,379.65
SEAMAN, YVETTE	75.85	THERIAULT, RANDY	291.10
SEAMAN, YVETTE	455.10	THERIAULT, SHANE E. AND JENNY L.	224.43
SEARLES, ROSEANNA M.	10.66	THERIAULT, SHANE H.	2,773.65
SHAW, JEREMY G.	2,177.10	THIBODEAU, BOBBY R.	159.90
SHAW, ROBERT S.	65.60	THIBODEAU, DANIEL A. AND	1,469.75
SHAW, ROBERT S. & JILL O.	2,431.30	THIBODEAU, TRACY L.	483.80
SHAW, ROBERT S. & JILL O.	789.25	THIBODEAU, WILLIAM A., JR.	551.45
SHAW, ROBERT S. & JILL O.	1,683.05	THIBODEAU, WILLIAM J.	766.70
SHAW, ROBERT S. & JILL O.	615.00	THOMAS, ALLAN	272.65
SHAW, ROBERT S. & JILL O.	7,607.55	THOMAS, BECKY L.	731.85
SHAW, ROBERT S. & JILL O.	289.05	THOMPSON, CHRISTOPHER LEE	750.30
SHAW, ROBERT S. & JILL O.	13,130.25	THOMPSON, JAY R. & SHELLEY R.	478.64
SHAW, ROBERT S. II	1,312.00	THOMPSON, PAMELA S.	90.20
SHAW, ROBERT S. II	684.70	THOMPSON, PAUL G. & PAMELA F.	1,410.40
SHAW, ROBERT S. II	598.60	TILLEY, JESSICA L.	414.10
SHAW, ROBERT S. II	2,047.95	TOOTHAKER, BROCK	813.85
SIMONEAU, KERRY J.	949.15	TOWNSEND, VIRGINIA R. - DEV.	762.60
SIROIS, DELILAH E. AND ROLAND W.	492.00	TRACY, CHARLES R. & ELAINE J.	1,394.25
SIROIS, LAURIE	29.97	TROMBLEY, PHILIP	336.20
SIROIS, MARK R. AND BRENDA L.	210.67	TROMBLEY, PHILIP	1,316.10



# 2013 Unpaid Real Estate Taxes

## as of December 31, 2013

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TROMBLEY, PHILIP E.	1,022.95
TROMBLEY, PHILLIP E.	38.95
TROMBLEY, SHAWN	272.65
TROMBLEY, STEVEN LEE	348.50
TRUDELL, PETER J.	168.10
TURCK, KATHERINE M.	592.45
TURNER, BARBARA J.	1,674.85
TURNER, DOROTHY - LIFE ESTATE	87.44
UMPHREY, RICHARD A. & JANE M.	175.95
USRP FUNDING 2001-A,L.P.	7,447.65
VALENTINO, FRANK & PAULA	1,201.30
VEINOTE, JASON L. & CARRIE R.	623.20
VERHOFF, JANET LEE	5,043.00
VEZINA, SHAWN	834.35
VIOLETTE, BRIAN F.	1,250.27
VIOLETTE, JUDY	297.25
VIRTUAL MANAGED SOLUTIONS, LLC	4,179.95
VON MERTA, RICHARD AND LINDA	1,660.50
WALKER, SCOTT A.	1,283.30
WALTON, DIANA L.	684.70
WALTON, JAMES AND CARMELLA	287.00
WAMBOLD, DARLA M.	1,642.05
WARD, GREGORY A.	747.00
WARNER, LOYCE MARY, ET.AL.	838.45
WEBBER, BRANDON SHAWN, ET.AL.	4,686.30
WELCH, KENNETH R. AND BETTY R.	10.25
WELLINGTON, CHRISTINE R.	270.60
WELLS, ANGELA	114.77
WESTIN, MARK L.	1,361.20
WHITE, JESSIE M.	1,027.50
WHITMORE, JASON & STACEY	100.45
WILCOX, AMANDA	692.90
WILCOX, GEORGE W. AND VERA E.	215.25
WILLARD, LINWOOD C.	63.48
WILLETTE, LOLA I.	335.00
WILLIAMS, JERRY & DEANA L.	799.50
WILLIAMS, JERRY AND DEANA	371.05
WILLIAMS, JERRY H. AND DEANA L.	1,508.80
WILLIAMS, SETH AND KARLYN	1,264.85
WILLIAMS, SETH AND KARLYN	4,190.20
WT HOLDINGS, LLC	<u>998.35</u>
	742,897.05



# Unpaid Personal Property Tax

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## 2009

BEAULIEU, GERRY J.	648.00
CANXUS BROADCASTING CORP.	664.80
CORBIN, JOSEPH	204.00
COURCHENE, JOHN AND BETHANY	100.80
HARRIS, RICHARD, JR.	48.00
HARRIS, RICHARD, SR.	1,440.00
HOLMES, DALE	112.80
JACKSON, LYNN	64.80
LOZOWAY, BECKY	84.00
O.D.D. INC.	566.40
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	3,933.60

## 2010

AROOSTOOK STEEL COMPANY INC.	334.99
BEAULIEU, GERRY J.	621.78
CANXUS BROADCASTING CORP.	667.57
CORBIN, JOSEPH	204.85
G-FORCE LAZER TAG	24.83
HARRIS, RICHARD, JR.	48.20
HARRIS, RICHARD, SR.	1,446.00
HOLMES, DALE	113.27
JACKSON, LYNN	65.07
LOZOWAY, BECKY	84.35
O.D.D. INC.	542.25
PELLETIER AUTOMOTIVE RESTYLING	269.92
ROY,JEFFREY L.	32.43
STAINLESS FOOD SERVICES EQUIPMENT	1,120.65
VISION CARE OF MAINE -	124.96
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	5,701.12

## 2011

AROOSTOOK STEEL COMPANY INC.	362.79
BEAULIEU, GERRY J.	668.16
BROADWAY SUPPLY	201.06
CANXUS BROADCASTING CORP.	722.97
CORBIN, JOSEPH	221.85
CORRIVEAU, LEO	5.52
CROUCH, TAMMIE AND	178.98
CYR, LINDA	67.86
EMERSON, W.S.COMPANY INC.	511.56
G-FORCE LAZER TAG	78.30
GOUGHAN, R. MARK	305.37
HARRIS, RICHARD, JR.	52.20
HARRIS, RICHARD, SR.	1,566.00
HOLMES, DALE	122.67
JACKSON, LYNN	70.47
LOZOWAY, BECKY	91.35
MARIJO'S CAFE	88.74
MCDONALD, JOSEPH	161.82
O.D.D. INC.	571.59
PELLETIER AUTOMOTIVE RESTYLING	292.32
ROY,JEFFREY L.	234.90
STAINLESS FOOD SERVICES EQUIPMENT	1,213.65
THIBODEAU, GUILDA	81.37
VISION CARE OF MAINE -	456.75
VMS - VIRTUAL MANAGED SOLUTIONS	2,894.49
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	11,222.74



# Unpaid Personal Property Tax

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**2012**

BEAULIEU, GERRY J.	521.10
BROWN, ALLSON	634.97
C&J AUTO SERVICE CENTER, INC.	754.63
CANXUS BROADCASTING CORP.	1,293.10
CORBIN, JOSEPH	142.82
CORRIVEAU, DAVID AND PATTY	178.52
CORRIVEAU, LEO	152.47
CROUCH, TAMMIE AND	1,020.97
CROUCH, TAMMIE AND	370.56
CULLINS, BRYAN	349.33
DISY, TONY	92.64
FRANK, ROB, BRADLEY, & MARTHA	7.50
GOUGHAN, R. MARK	885.87
GUERRETTE, RYAN	46.32
HARRIS, RICHARD, SR.	318.45
HOLMES, DALE	102.29
KERNAN, ROSE	69.48
LAVOIE, LOUIS	849.20
MARTIN, SCOTT	6,851.50
MCDONALD, JOSEPH	496.01
MORRIS, JEREL	21.23
O.D.D. INC.	509.52
PIERCE, KELLEY & PAULA	92.64
PLAVNICK, JACOB	57.90
PYE, DARREN	57.90
ROSSIGNOL, GARY	34.74
ROWBOTHAM, DAWN	223.88
ROY,JEFFREY L.	223.88
SLEEPER, JOSEPH & SONS, INC.	104.22
ST. PETER, GARY	534.61
ST. PETER, GARY	480.57
STAINLESS FOOD SERVICES	1,542.07
THERIAULT, SHANE	4,645.51
THIBODEAU, GUILDA	326.17
TOWN TAXI	65.43
TROMBLEY, PHIL	77.20
VIRTUAL MANAGED SOLUTIONS	3,329.25
VISION CARE OF MAINE -	1,003.60
WEB IMPRESSIONS	23.16
WHITE, DENNIS	48.25
WHITE, DENNIS	25.09
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	28,564.55



# Unpaid Personal Property Tax

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**2013**

AROOSTOOK BAND OF MICMACS	139.40	QUO VADIS PREPATORY SCHOOL	51.25
AYER, ARTHUR	22.16	RENEE'S MASONRY	82.00
BEAULIEU, GERRY J.	530.95	ROSSIGNOL, GARY	34.85
BERNAICHE PROPERTY MAINTENANCE	309.55	ROWBOTHAM, DAWN	213.20
BOUCHARD POTATO COMPANY	750.30	ROY, JEFFREY L.	209.10
BOUCHARD, CRAIG & RICKEY	1,820.40	SHAW, ROBERT	4,432.10
BUB'S CARPENTRY, INC.	22.55	SLEEPER, JOSEPH & SONS, INC.	110.70
BURGESS, HENRY	12.30	ST. PETER, GARY	567.85
C&J AUTO SERVICE CENTER, INC.	543.25	ST. PETER, GARY	410.00
CANXUS BROADCASTING CORP.	1,365.30	STAINLESS FOOD SERVICES EQUIPMENT	1,617.45
CENTRAL CITY SHEET METAL	1,767.10	THERIAULT, SHANE	4,934.35
CORBIN, CHRIS	161.95	THIBODEAU, GUILDA	342.35
CORBIN, JOSEPH	141.45	TOWN TAXI	276.75
CORRIGAN, STEVE	51.25	TRACY, SONNY	36.90
CORRIVEAU, DAVID AND PATTY	284.95	TROMBLEY, PHIL	82.00
CORRIVEAU, LEO	155.80	VIRTUAL MANAGED SOLUTIONS	3,009.40
CROUCH, TAMMIE AND	1,082.40	VISION CARE OF MAINE -	1,063.95
CROUCH, TAMMIE AND	385.40	WEB IMPRESSIONS	20.50
CROWN PARK INN	2,107.40	WHITE, DENNIS	49.20
CULLINS, BRYAN	301.35	WHITE, DENNIS	24.60
CYR, JODI	28.70	WILLIAMS, KARLYN	215.25
D&H FOODS, INC.	2,390.30	WILSON, MATTHEW PMH-NP	51.25
DISY, TONY	100.45		<hr/>
DOW THEATER COMPANY	1,510.85		43,652.53
DUBOIS, RICHARD	110.70		
FORBES, BRYAN	330.05		
FRANK, ROB, MARTHA & BRADLEY	354.65		
GOUGHAN, R. MARK	576.05		
HANSON, ALLAN	145.48		
HANSON, MICHELLE	158.60		
JOHNSON, CINDY AP CEO	129.15		
KERNAN, ROSE	71.75		
KIEFFER, LEHRLE	94.30		
LAVOIE, LOUIS	721.60		
LOZOWAY, FRED & JIM HITCHCOCK	186.55		
LYONS, LELA	55.35		
MARTIN, SCOTT	4,807.25		
MCDONALD, JOSEPH	500.20		
MERCHANT, LEON	116.85		
MICHAUD, EDMOND & TODD	180.40		
MOIYEE CORPORATION, THE	522.29		
MUZAK, LLC	18.45		
O.D.D. INC.	584.25		
PIERCE, KELLEY & PAULA	77.90		
PLAVNICK, JACOB	51.25		
PYE, DARREN	38.95		



# Tax Liens as of December 31, 2013

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AKERSON, JOHN W.	1,051.20	FORTIN, LINDA	69.48
AKERSON, JOHN W.	940.82	FORTIN, LINDA	86.85
AKERSON, JOHN W.	747.29	FROST, LELAND	993.95
AKERSON, JOHN W. AND JEFFREY J.	894.74	FROST, LELAND - LIFE ESTATE	2,719.37
ALBAIR, MICHAEL	46.32	GAGNON, CATHERINE M. - DEV.	1,835.43
ALLEY, WALTER STEVEN	932.19	GAGNON, DEBRA	54.04
ARCHER, RICHARD S. AND TAMMY J.	1,158.00	GAGNON, DEBRA L.	592.51
ARMOUR, PAULINE A. - DEC	1,227.48	GAGNON, DEBRA L.	827.97
BEAULIEU, GERRY J.	1,377.43	GOUDREAU, ROBERT	625.32
BEAULIEU, REMI & MARIE R.	757.60	GOUGHAN, R. MARK & GLORIA	1,659.80
BEAUPRE, MARK A.	957.28	GOUGHAN, R. MARK & GLORIA	6,839.92
BELFORTI, MICHELINA - LIFE ESTATE	3,016.59	GOUGHAN, RICHARD M & GLORIA J.	2,866.05
BMW REALTY	7,901.30	GRAY, CLAUDETTE	443.90
BMW REALTY	530.75	GREENIER INC.	4,022.12
BMW REALTY	1,165.72	GREENIER, PETER & DIANA PELLETIER	225.81
BOUCHARD, JEFFERY D. & BONNIE F.	1,246.78	GRIFFETH, KENNETH M.	804.81
BOUCHARD, JONATHAN	934.12	GUSTAFSON, RHONDA AND BRUCE	376.35
BOUCHARD, MAYNARD L. - HEIRS	459.34	HANEY, CHRISTOPHER A.	1,362.58
BOURGOINE, DANIEL	988.16	HANEY, NATHAN	893.59
BOURGOINE, DANIEL J.	1,237.13	HARRIS, GAIL A.	1,451.36
BOURGOINE, DANIEL J.	789.37	HEWITT, FLINT A.	965.00
BROWN, ALISON M.	1,287.31	HOLABIRD, JONATHAN L.	773.93
BROWN, ALISON M.	2,736.74	HOLMAN, LORI JEAN WARK	1,269.94
BROWN, JULIANA M.	386.00	HOOEY, RAYMOND AND GLADYS	1,053.78
BROWN, MARIAN J. & JULIANA M.	750.77	HOOEY, RAYMOND R.,JR. AND RAYMOND R.,SR.	1,173.44
BURTT, JEFFREY J.	642.61	JANDREAU, DONALD R. & DOLORES L.	505.66
CAPAROTTA, ANTHONY L.	360.91	JOHANSEN, SHERMAN G. & CHERYL A.	1,007.46
CARIBOU ENTERPRISE GROUP, LLC	173.70	KEATON, VAUGHN & BRENDA	2,636.38
CARIBOU ENTERPRISE GROUP, LLC	1,360.65	KEATON, VAUGHN R. AND BRENDA	2,825.04
CARIBOU ENTERPRISE GROUP, LLC.	173.70	KELLY, JAMES L.	1,522.77
CARTER, WAYNE A. AND KIM N.	1,763.97	KINGSBURY, ROBB AND KRISTI	1,287.31
CHASE MANHATTEN BANK, THE	1,352.93	KINGSLAND, INC.	1,078.87
CLARK, JEAN B. & BARBARA FINLAY	1,273.80	L & S SALES INC.	30.88
COCHRAN, KEITH	243.18	LANDEEN, KENDALL D. & DARLENE	213.97
COCHRAN, MILDRED R.- DEVISEES	30.88	LAVOIE, LOUIS J., JR.	1,924.21
CORBIN, JOSEPH F. & LAURA L.	1,113.61	LEGASSIE, REBECCA A.	764.28
CORBIN, JOSEPH F.	413.02	LEVESQUE, RONALD - DEC	804.81
CORBIN, JOSEPH F. AND LAURA L.	2,545.67	LEWIS, JAMES A.	644.62
DAVID, JODY	38.60	LOZOWAY, FRED C.	1,503.47
DEMOURA, ANTONE S.	306.02	LOZOWAY, FREDERICK C.	1,642.43
DICKINSON, WAYNE H. & DONNA L.	65.62	MAINE STATE HOUSING AUTHORITY	939.38
DIONNE, MARY	476.71	MALM, TIMOTHY E.	1,032.55
DOODY, RYAN	102.29	MARQUIS, RINO AND SUSAN K.	1,223.62
DRINKALL, MARY	150.54	MASSE, KEVIN J.	609.88
DUNCAN, JASON B. AND GLORIA	2,613.22	MASSEY, SHELLEY	540.40
ELDRIDGE, EDGAR F., JR.	2,231.08	MCCARTHY, LORIE L.	1,098.17
EMMERT, NICOLE-WOOD	108.08	MCDUGAL, JOSEPH & MICHELLE	1,731.21
ESPLING, DEBRA AND MARK	465.13	MCDUGAL, WALTER & JANET	1,316.26
FORBES, IONA G.	721.82	MCLAUGHLIN, JERRY, JR.	468.99
FORTIN, ARTHUR JR.	377.63	MICHAUD AND MICHAUD TRUCKING	48.25
FORTIN, LINDA	142.82	MICHAUD AND MICHAUD TRUCKING CORP.	853.06



# Tax Liens as of December 31, 2013

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MICHAUD, INDIRA	812.53
MICHAUD, JEREMIAH	119.66
MILLER, RONALD E., JR.	779.72
MILLER, STILLMAN F., JR.	1,443.64
MORIN, JOHN - LIFE ESTATE	1,053.78
MURRAY, ROBERTA	247.04
NADEAU, GALEN	419.55
NADEAU, TONY	1,356.79
NASIFF LAND, LLC	4,074.23
NASIFF LAND, LLC	1,607.69
OUELLETTE, PHILIP	467.06
PALMER, SUSAN M. AND JEFFREY L. ROY	330.31
PARADIS, LELAND O.,JR.	883.94
PARKS, HALSON	9.65
PATTERSON, FRED JR. & BLANCHE	588.65
PLANTE, JENNIFER E.	968.86
RAYMOND, PHILP C., RAYMOND, PETER J.,	227.74
ROSSIGNOL, GARY A.	802.88
ROWE-PELKEY, BRENDA J.AS TRUSTEE OF THE	1,709.98
SAUCIER, ROGER J. AND NATALIE F.	358.98
SCOTT,K ANTHONY D. AND JANICE E.	497.94
SEAMAN, YVETTE	370.46
SEIDELL, ROBERT II & STACIE	119.66
SIMONEAU, KERRY J.	893.59
SIROIS, DELILAH E. AND ROLAND W.	463.20
SMITH, JODY R. AND SVEN E. BONDESON	366.70
SMITH, TODD & VAUGHAN, WAYNE	1,142.56
ST. JOHN, PETER P.	1,204.31
TARDIE, MARK	1,404.30
THERIAULT LAWN CARE	274.06
THERIAULT, RANDY	274.06
THIBODEAU, BOBBY R.	150.54
THOMAS, BECKY L.	689.01
THOMPSON, PAMELA S.	84.92
TILLEY, JESSICA L.	139.86
TOOTHAKER, BROCK	763.78
TROMBLEY, SHAWN	256.69
TURCK, KATHERINE M.	754.63
VALENTINO, FRANK & PAULA	747.23
VERHOFF, JANET LEE	4,747.80
VON MERTA, RICHARD AND LINDA	1,563.30
WALTON, JAMES AND CARMELLA	270.20
WARNER, LOYCE MARY, ET.AL.	789.37
WEBBER, BRANDON SHAWN, ET.AL.	4,411.98
WELLINGTON, CHRISTINE R.	254.76
WESTIN, MARK L.	<u>1,281.52</u>
	157,188.96







# City Directory

493-3306	Fire & Ambulance Department
493-4204	Non-Emergency Fire & Ambulance
493-3301	Police Department
498-3111	Cary Medical Center
498-6156	Chamber of Commerce
493-3324	City Office
Ext. 221 & 204	City Clerk's Office
201	City Manager's Office
214	Code Enforcement Officer
207 & 204	Excise Tax
221	General Assistance
219	Section 8 Housing
217 & 222	Assessor's Office
220	Tax Collector / Finance Director
210	Deputy Tax Collector
223	Deputy Treasurer
493-4278	Ambulance Billing, Option 5 & 6
493-4224	Parks & Recreation Department
493-4214	Public Library
493-4211	Public Works
493-4239	Teague Park Playground
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