

ANNUAL REPORT 2017






Annual Report 2017

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

Tax Club

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

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

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

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

Printed by VC Print, Caribou



Administration

ADMINISTRATION

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

DIRECTORY OF CITY OFFICIALS

Mayor Gary Aiken
First elected 2012 • Current term ends 12/31/2017
Deputy Mayor David Martin
First elected 2007 • Current term ends 12/31/2019
Councilor Joan Theriault
First elected 2012 • Current term ends 12/31/2019
Councilor Philip McDonough II
First elected 2010 • Current term ends 12/31/2018
Councilor Jody Smith
First elected 2014 • Current term ends 12/31/2017
Councilor Timothy Guerrette
First elected 2015 • Current term ends 12/31/2018
Councilor Shane McDougall
First elected 2013 • Resigned 2/13/2017
Councilor Nicole Cote
First elected 2017 • Current term ends 12/31/2020

MUNICIPAL CALENDAR

TAX ASSESSOR

April 1 – Tax Situs Day; property tax exemption (Veteran, Homestead, Blind) paperwork must be filed on or before this date to be considered for exemption

April 15 – Business Personal Property declarations due

May 1 – BETE paperwork due

June 1 – Ratio Declaration & Reimbursement Application filing deadline

July 1 – Farm tractors and aircrafts must be excised by this date. If not, they will be considered personal property for taxation.

August 1 – BETR program for previous year's taxes begins

November 1 – Annual Municipal Valuation Return filing deadline

December 31 – Annual deadline for BETR program applications

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

CITY CLERK

Dog Licenses expire December 31st each year.
Late fee after January 31st is \$25.00.

Rubbish Hauler Permits, Taxicab Licenses and
Taxicab Drivers' Licenses expire on April 30th.

PLANNING & CODE ENFORCEMENT

Planning Board:

Meets the second Thursday of the month at 5:30 p.m.

Board of Appeals: Meets on an as needed basis.

CITY COUNCIL

Typically meets the second and fourth Monday of each month at 6:00 p.m. View the City's website calendar for meeting dates: www.cariboumaine.org/index.php/calendar

EASTERN AROOSTOOK RSU BOARD OF EDUCATION

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

TRI-COMMUNITY LANDFILL HOURS

8 a.m. – 4 p.m. Monday through Friday

8 a.m. - 2:45 p.m. Saturdays

Closed Sundays

8 a.m. – 12 p.m. Martin Luther King Day, President's Day,
Columbus Day, Veteran's Day and Christmas Eve

Closed New Years Day, Memorial Day, Independence Day,
Labor Day, Thanksgiving & Christmas



Boards & Commissions

Regional Zoning Board of Appeals

- Donald Cote
- Lewis Cousins
- George Howe
- Robert Ouellet
- Margaret Pierce

Board of Assessors

- Michael Quinlan
- Romeo J. Parent
- John Weeks

Registrar of Voters

- Jayne R. Farrin

Registration Board of Appeals

- Judy-Ann Corrow
- Gary Sanfacon
- Gloria Duncan

Cary Board of Directors

- Christopher Bell
- Dr. Carl Flynn
- Rob Kieffer
- Shawn Laferriere
- James Mockler
- Doug Plourde
- Michael Quinlan
- Carol Soderberg
- Susan White

Caribou Hospital District

- Norman Collins
- Doug Plourde
- David Wakem

Library Board

- Patrick Bennett
- Wendy Bossie
- Kathryn Easter
- Jane Foster
- Gail Hagelstein
- Janine Murchison
- Ryan Scheiber

Nylander

- Richard Clark
- Kathryn Easter
- Gail Hagelstein
- Nelson Ketch
- Deborah Nichols
- Kimber Noyes
- Carol Wolfington

Planning Board

- Philip Cyr
- Robert White
- Philip McDonough III
- Todd Pelletier
- Thomas E. Ayer
- Matthew Hunter
- Evan Graves

Recreation Commission

- Thomas E. Ayer
- Troy Barnes
- Jane Mavor-Small
- Andrew Scott
- Susan White

Utilities District

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

Regional School Unit #39

- Betheny Anderson
- Tanya Sleeper
- Jan Umphrey-Tompkins
- Ronald Willey

Jefferson Cary Memorial Hospital Fund

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

Tri-Community Landfill Board

- Gary Aiken
- Kenneth G. Murchison, Jr.



Legislature

ANGUS S. KING, JR.
MAINE

133 HARY SENATE OFFICE BUILDING
(202) 224-6344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

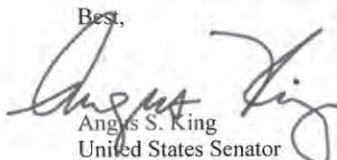
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,


Angus S. King
United States Senator

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

BANGOR
202 Harmon Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-6124

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

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Legislature

128th Legislature
**Senate of
Maine**
Senate District 1

Senator Troy D. Jackson
Senate Democratic Leader
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Augusta, ME 04333-0003
Office (207) 287-1515
Cell (207) 436-0763
Troy.Jackson@legislature.maine.gov

Dear Residents of Caribou,

I hope 2018 finds you and your family doing well. It is an honor to represent you and this community as your State Senator. It is also a privilege to serve in the Maine Senate as the Senate Democratic Leader.

This past year, the Legislature made progress in providing direct property tax relief to Maine homeowners. I fought tirelessly to increase the Homestead Property Exemption from \$15,000 to \$20,000. In addition to direct property tax relief, we also protected state funding for local services such as fire departments and road maintenance, and increased public K-12 education funding by \$162 million over the biennium. These efforts will decrease the pressure on municipalities to increase mil rates. I know this is a top priority for many in our district and I will continue to work towards greater relief.

I would also like to share some information about the state's unclaimed property list. "Unclaimed property" is money owed to Maine people by third parties, such as former employers, banks or utility companies. Organizations are required to give unclaimed property to the State Treasurer after a specified period of time, after which the owner of the unclaimed property can retrieve it from the state. Even if you have done everything right, you could have unclaimed property. It could be from a forgotten account, an overpaid bill or uncollected wages. This money could be unclaimed as a result of a change in name, addresses or bank account. Visit maine.gov/unclaimed or call 1-888-283-2808 to see if you have any unclaimed property.

I am always available to listen to your thoughts or concerns as the Legislature does its work. Email me at SenatorJackson1@gmail.com or call (207) 436-0763. As part of my effort to bring matters happening in Augusta back home to our district, I am pleased to offer an email newsletter to share information about ongoing legislative issues and useful resources. Please contact me to join.

As your State Senator, I will continue to do as I have always done in the past, and that is work with all sides to do what is best for you, our district, and our state. I look forward to seeing you around.

Sincerely,

Troy D. Jackson
State Senator

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*



Legislature

SUSAN M. COLLINS
MAINE

417 DIRKSEN SENATE OFFICE BUILDING
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(202) 224-2823
(202) 224-2805 (FAX)

United States Senate
WASHINGTON, DC 20510-1004

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction



Legislature

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Aroostook County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Caribou office at 207-493-7873 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in dark ink that reads "Susan M. Collins". The script is fluid and cursive.

Susan M. Collins
United States Senator



Legislature

BRUCE POLIQUIN
2ND DISTRICT, MAINE

COMMITTEE ON
FINANCIAL SERVICES

COMMITTEE ON
VETERANS' AFFAIRS

1208 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-6308

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

Town of Caribou
25 High St.
Caribou, ME 04736

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the



Legislature

VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

Bruce Poliquin
Maine's 2nd District Congressman



Legislature



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

March 2018

Dear Friends & Neighbors:

As one of Caribou's legislators, my gratefulness for the opportunity to work on the many pressing issues that require resolve in Augusta is ongoing. Should you wish to discuss any subject matter under scrutiny at the State House, or if you experience an impasse with respect to any State agency, I hope you will not hesitate to contact me.

Faced with an extensive list of carryover bills and new legislation adopted for consideration by legislative leaders, lawmakers are poised to make considerable headway over the coming weeks. Amongst the various topics to be addressed are adult-use (recreational) marijuana, shoring up the State budget, funding the voter-approved Medicaid expansion, protecting our elderly from tax lien foreclosure, and a host of others. Needless to say, collaborative efforts from both sides of the aisle will be necessary in order to complete this agenda prior to our statutory adjournment date in April.

As a reminder, I want to encourage you to monitor the Legislature's Web site, <http://legislature.maine.gov/>, along with my regular e-newsletter, so that you can stay informed about the actions unfolding daily under the dome.

Again, thank you for the privilege of serving the good people of District 149. May you and your families enjoy a healthy and prosperous remainder of 2018!

Best wishes,

Carol A. McElwee
State Representative

District 149

Caribou, New Sweden and Westmanland



City Manager

Caribou is growing.

Being a transplant to the Caribou region I've enjoyed getting to know the area and individuals around the community. I'd like to thank the Caribou City Council for hiring me as the City Manager and letting me be a part of the swelling energy in Maine. Moving my family across the country was difficult but the transition to city management work was made easy thanks to the Council and groundwork provided by the previous manager, Austin Bleess. He was instrumental in hiring great people and starting some great community and tourist attracting events; Thursdays on Sweden and the Caribou Marathon to name a couple. We wish him and his family well as they take on the challenges of extreme Texas heat.

One thing I've noticed since moving here is that Northern Aroostook County is one of the most picturesque places I've found. Beautiful vistas. Serene river fronts. Wildlife. Forested areas mixed with the sweat of the agricultural industry. Old town centers and small acts of service from one neighbor to another. I've especially appreciated Caribou's part in that picture.

We are continuing to grow as a great economic center for the region. This is evidenced in large and small ways.

- Our cultural events bring hundreds of non-residents into the area each year which increases year-round interest and support to local businesses. The City's Events and Marketing Director, Christina Kane-Gibson, continues building events like a Halloween Carnival, which was attended by residents from many surrounding communities, and partnering with area businesses to promote shop local days experienced by hundreds of people. Through recreation department efforts, Caribou will host 450 riders and their support teams as part of the 2018 Bike Maine events. Sled and ski races are also popping up and drawing interest from out of the state.
- There is also an increase in entrepreneurial spirit in the area. Several citizen lead coalitions have been formed to foster new business ideas and economic efforts. Because of this enthusiasm, the city's library has opened a business resource center to help people start their own business and make it sustainable.



- The new K-8 elementary school is designed and planned to start construction in 2018. This facility will be a flagship for technology and industry for the rising generations and will complement the training available at the technology school already in town.
- The demand for public safety services is also increasing. The city provides Fire services for five of our surrounding neighbor communities, EMS services for seven communities and backup response for two others. Our police personnel also assist the county and state law enforcement agencies in townships close to us. As the demand for our services increases we must maintain and upgrade our facilities and equipment. In 2018, the city will take a closer look at public safety facility needs.

These are just a few ways in which we are seeing growth in Caribou. The state as a whole is growing. We are attracting new residents and tourists because they also want to be part of the picture. They want to be part of this. This is Maine.

**Best Wishes,
Dennis Marker
City Manager**



City Clerk

2017 in Review . . .

“It’s like Deja Vu all over again.” - A “Yogi-ism”

Former City Manager, Interim City Manager, New City Manager – the year was a blur of changes – but the women of the City Clerk’s Office are constant and steadfast.

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.

On February 7, 2017 this office conducted the Regional School Unit No. 39 Referendum

Total Votes Cast 1106

Article 1: Yes = 980 No = 122 Blank = 4

Article 2: Yes = 858 No = 247 Blank = 1

On June 13, 2017 this office conducted the RSU 39 Budget Validation Referendum

Total Votes Cast – 244

Yes = 176 No = 68 Void = 0

On June 13, 2017 this office conducted the Statewide Referendum Election (Caribou and Connor Township)

Total Votes Cast – 254

Yes = 166 No = 84 Blank = 4

On November 7, 2017 this office conducted the Referendum Election (Caribou and Connor Township) and Caribou Municipal Election

Total Votes Cast – 1698

A summary of registered voters in Caribou as of December 31, 2017

Democratic Party	1710
Republican Party	1743
Green Independent	222
Libertarian	14
In the Process of Changing Party	3
Unenrolled	<u>2182</u>
Total voters of Caribou	5874

Vital Records

In the Spring of 2017, Caribou started to issue marriage licenses through the Electronic Marriage Registration System (EMRS).

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

Certified Copies, Marriages Licenses and Disposition Permits Issued:

Births 668

Death 796

Marriages 195

Amount paid to the State	\$3,002.60
Fees retained by the City	\$18,113.40

Dog Licenses

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

Dog Licenses Issued 1240

Additional Clerk Information

Licenses & Permits

Special Entertainment, Taxi, Taxi Drivers, 82
Local Liquor Licenses Rubbish Haulers,
Lunch Wagon, Pawnbroker

Recordings

Business Names	15
Notarizations	146
Marriages at City Office	3
Caribou Voter List Sales	1



City Clerk

IF&W – Licenses & Registrations

Number of Registrations

Boat	290
ATVs	692
Snowmobiles	481

Amount paid to the State for

Licenses & Registrations **\$73,922.00**

Fees retained by the City **\$3,086.25**

Services Provided:

The City of Caribou accepts Debit and Credit Cards

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

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

Available On-Line Services:

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

General Assistance:

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

Once in 2017, the Council adopted changes to the City's General Assistance Ordinance.

The state reimbursement rate is 70% and the City receives 100% reimbursement plus an administrative fee of \$4,800 for processing any Connor General Assistance applications.

General Assistance Expenses for 2017

CARIBOU: Processed 115 applications. Paid for 122 cases which included 169 people.

Housing	\$20,597.15
Heating	\$0.00
Electricity Service (non-heating)	\$821.00
Propane Gas (non-heating)	\$374.61
Food	\$808.16
Prescriptions	\$103.34
Burials	\$3,044.00
Household & Personal Supplies	\$2,495.87

Aid to Caribou Residents **\$28,244.13**

Minus Total Amount Reimbursed
by Clients & State of Maine **-\$20,930.29**

Cost to the City of Caribou **\$7,313.84**

CONNOR: Processed zero applications.

Administrative Fees for Connor **\$4,800.00**

Constance Michaud
Motor Vehicle Agent

Assistant City Clerk for IF&W and Dog Licensing

Kalen Hill
Deputy City Clerk
Deputy General Assistance Administrator

Jayne R. Farrin
City Clerk
General Assistance Administrator



Tax Assessment

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

Municipal Valuation

Commitment Date: July 12, 2017

Taxable value of land:	\$93,637,700
Taxable value of buildings:	\$245,939,500
Taxable value of personal property:	\$17,769,900
TOTAL taxable valuation:	\$357,347,100

2017 Property Tax Rate: .02390

Property Tax Exemptions

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

Homestead Exemption – This program provides a measure of property tax relief for certain individuals that have owned homestead property in Maine for at least twelve months and make the property they occupy on April first their permanent residence. Property owners would receive an exemption of up to \$20,000 in valuation. In 2017, Caribou granted 1,993 Homestead Exemptions.

Veteran Exemption - A veteran who served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible an exemption of up to \$6,000 in valuation. In 2017, Caribou granted 333 Veteran Exemptions.

Paraplegic Veteran - A veteran who received a federal grant for a specially adapted housing unit may receive an exemption of up to \$50,000 in valuation. In 2017, Caribou granted 1 Paraplegic Veteran exemption.

Blind Exemption - An individual who is determined to be legally blind may receive an exemption of up to \$4,000 in valuation. In 2017, 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 2017, Caribou approved 60 applications for BETE Exemptions. The total amount of exempted value was \$7,756,000. As a result, Caribou was eligible for “Enhanced BETE” reimbursement of over 53% of the lost revenue which amounted to a total reimbursement of \$99,164.14.

Partial exemptions must be adjusted by the City of Caribou’s certified assessment ratio. For 2017, the certified ratio was 100%. The State of Maine will reimburse the municipality for half of the revenue lost by offering these exemptions.

All exemptions require completion of an application to the tax assessment office. Exemption claims may require additional information to support the claim for exemption, and must be delivered to the tax assessment office no later than April 1 of the tax year.

Current Land Use Programs

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

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

In 2017, Caribou had 1,326.3 acres in *Tree Growth* and of those 29 were first classified in 2017. In the *Farm Land* current use program which totaled 929 acres for 2017, Caribou had 472 acres in crop land and 457 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.



Tax Assessment

On January 13, 2017, Maine Revenue Services Property Tax division unveiled a process by which a Certified Maine Assessor could qualify, obtain and maintain a higher level of certification earned through a combination of education and experience. By the end of 2017, seven (7) CMAs had qualified for this higher level of certification including Caribou's own Penny Thompson who now holds a CMA-2 designation.

In August, the new online assessing information portal was up running! This provides citizens and businesses such as appraisers, real estate agencies, banks and insurance agents with the ability to retrieve property values and information online. This service has been well received. There is a link on the tax assessment department page along with instructions to do a property search.

The Caribou Board of Assessors is responsible for signing all documents for the annual tax commitment as well as other forms required to be filed with the State of Maine. The Board meets as needed throughout the year to act on abatement applications. For the 2017 tax year, the Board of Assessors approved five requests for partial abatement.

Revenue Generator\$

This department works to generate revenue for the City of Caribou in several ways:

- * Discover value when no permit obtained
- * List/measure property
- * List business property
- * Promote exemption and reimbursement options
- * Submit documents to State of Maine in a timely manner

Members of the 2017 Caribou Board of Assessors:
Romeo Parent, Michael Quinlan and John Weeks, Chairman.

Please visit the City of Caribou website for: exemption applications, 2017 Commitment Book, 2017 tax maps, 2017 tax bills, and much more.

Respectfully submitted,
Penny Thompson, CMA-2, Tax Assessor

&
Tony K. Michaud, CMA, Deputy Tax Assessor

Important Dates

April 1

Tax Situs Day; Property tax exemption paperwork due

April 15

Business Personal Property declarations due

May 1

BETE paperwork due

June 1

Ratio Declaration & Reimbursement Application
filing deadline

July 1

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

August 1

BETR program for previous year's taxes begins

November 1

Annual Municipal Valuation Return filing deadline

December 31

Annual deadline for BETR program applications

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

The State of Maine **does not** require that
the City send out tax bills. When a municipality issues
a property tax bill, each bill must include the following
information per Title 36, § 507:

AS A RESULT OF THE MONEY OUR MUNICIPALITY
RECEIVES FROM THE STATE LEGISLATURE THROUGH
THE STATE MUNICIPAL REVENUE SHARING
PROGRAM, HOMESTEAD EXEMPTION AND BETE
REIMBURSEMENT AND STATE AID TO EDUCATION,
YOUR PROPERTY TAX BILL HAS ALREADY BEEN
REDUCED BY **52%**.

INTEREST AT 7% PER ANNUM
BEGINS 10/01/2017

EFFECTIVE JUNE 30, 2017, THE CITY OF CARIBOU
HAS **NO** BONDED INDEBTEDNESS.

Title 36, § 507 also requires each bill issued must
indicate the percentage of local property taxes
distributed to: education, local and county government.

AROOSTOOK COUNTY:	5%
RSU #39 (SCHOOL):	40%
MUNICIPAL APPROPRIATIONS:	55%



Caribou Housing Agency

More than 309 people rely on the Caribou Housing Agency for rental assistance each month. That, by itself, defines our mission. Most of them are low- and moderate-income people, with children and often extended family in the home – a grandmother on Social Security or an unemployed uncle. Our job is to provide them safe, decent and sanitary housing conditions, and connect them to the educational and economic opportunities that will help them prosper.

The rental assistance that the Caribou Housing Agency (CHA) provides is the Housing Choice Voucher Program (aka Section 8). Funded by the U.S. Department of Housing and Urban Development (HUD), this program provides rental assistance to about 2.2 million families nationwide.

Property Owners/Landlords

It takes a lot of partnership to make this program work and CHA is proud of its 51 Owners and Agents (Landlords) who participate in the HCV Program. In 2017, CHA paid approximately \$862,287 in Housing Assistance Payments (HAP) to owners/landlords of rental properties in the Caribou area.

Housing Choice Voucher: Waiting List

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

In 2017, CHA invited zero (0) applicants off the Waiting list, due to funding cutbacks from the HUD and the rise in contract rent to Landlords.

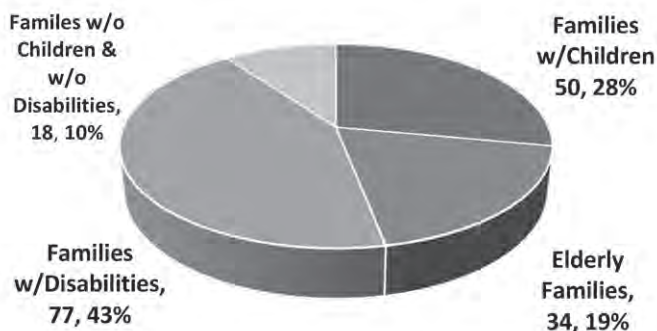
Housing Choice Voucher: Program Participants

By the end of 2017, CHA administered 2198 vouchers, an average of 400 per month; putting us at a 95% unit utilization rate.

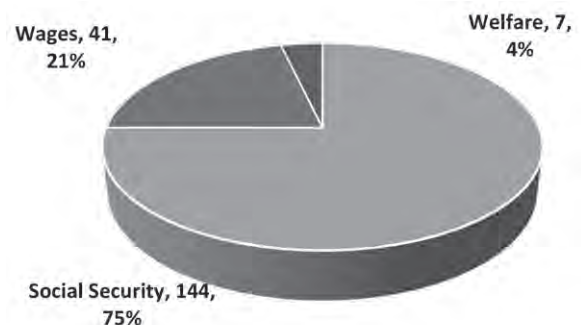
Housing Choice Voucher: Housing Quality Standards (HQS) Inspections

Besides assisting Voucher Holder's pay their contract rent to their Landlord every month, CHA also conducts an inspection on each unit every year, to make sure that it passes HUD's criteria.

Distribution by Family Type



Distribution by Source of Income
(per family member)





Caribou Housing Agency

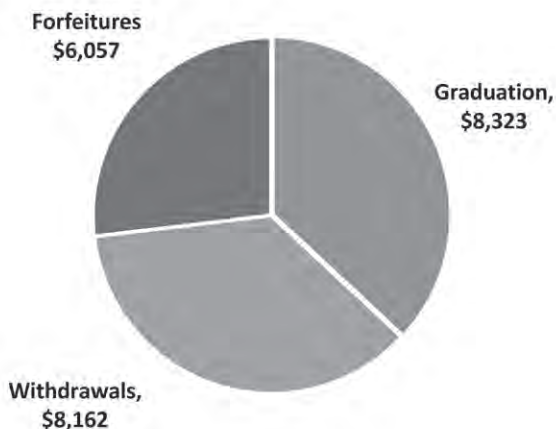
In 2017, the staff of CHA conducted 313 HQS Inspections within our jurisdiction:

New Unit:	27
Annual:	186
Special Request:	7
Quality Control:	93

Housing Choice Voucher: Family Self-Sufficiency Program

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

FSS Escrow Graduation/ Withdrawals/Forfeitures in 2017



Current FSS Data, 2017

Total FSS participants:	35
Participants w/an escrow savings account:	16
Average monthly escrow savings deposit: (participants with an escrow balance)	\$3,564
Average escrow savings account balance: (participants with an escrow balance)	\$222
Highest escrow account savings balance:	\$6,749

Housing Choice Voucher: Homeownership

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

- 0 vouchers are currently active.

Caribou Housing Agency Highlights for 2017

- Section Eight Management Assessment Program (SEMAP): Each year CHA undergoes an independent performance review by HUD. For Fiscal Year 2016 CHA scored 100% and was designed a "High Performer".

- Family Self-Sufficiency: CHA was awarded the 2017 FSS Grant for FY 2015 in the amount of \$48,729.

Respectfully Submitted,
Lisa A. Plourde
Executive Director



Fire & Ambulance

The Maltese Cross

The Maltese Cross is the badge of the firefighter. It is a symbol of protection and honor. The history of this symbol is hundreds of years old and begins with the crusaders known as the Knights of St. John.

When the Knights of St. John first fought the Saracens for the Holy Land, the Saracens used a weapon unknown to the European warriors. This weapon consisted of a glass container or a bottle filled with a highly flammable liquid which was thrown into the crowd of the crusaders and then broke drenching them in the liquid. Following this, the Saracens would throw a torch into the crowd setting all who came in contact on fire. This was the first recording of what has evolved into what we know today as the Molotov Cocktail. A group of crusaders knew it would be a dangerous mission but took it upon themselves to rescue their brothers in arms from this fiery inferno. These were our first fire fighters.

After the battle, these heroes were honored by the gift of a badge of honor, which looks very similar to the cross the fire fighters wear today. The knights of St. John remained for over four centuries on a small island in the Mediterranean called Malta. After many good acts were recognized by these brave firemen, the cross was then named the Maltese Cross.

Although the idea of the "Maltese Cross" was first used in the time of the crusaders, it was derived from another cross-type emblem used by the Italian Republic of the 11th Century called the Amalfi Cross. This crosses eight points represented the eight points of courage: Loyalty, Piety (devout), Generosity, Bravery, Glory and Honor, Contempt of Death, Helpfulness towards the poor and sick, and Respect. Even today the idea still stands as a firefighter is all of these things and must retain the idea if being an honorable person of service to our fellow man. The Knights of St. John adopted this idea and awarded a badge in the new design of the cross to the protectors of the people.

The cross may have changed its shape, but it still represents the same idea. Today all Fire Fighters wear this symbol to show that we, as firemen, put our lives on the line to protect yours.



"A YEAR TO BE PROUD OF"

The Caribou Fire and Ambulance is a combination fire and ambulance department. All of our full-time and most of the paid call personnel are cross-trained to handle either fire or EMS jobs. By doing this, the citizens of Caribou enjoy top quality service at about half the cost incurred in other communities. We have one of the lowest costs in the State compared to other similar departments. We have 16 Full-time members and 27 Paid Call members.

During 2017 the department has:

- Traveled 123,900 miles by all Fire and Ambulance Units
- Used 310,155 gallons of water
- Used 9,400' of hose in various sizes
- Used 751' of ladders in various sizes
- Inspected 64 buildings
- Issued 627 fire permits
- 2,268 man hours of training time
- Throughout the year well over 110 man hours were devoted to the Learn Not to Burn Program with over 516 pre-school and school age children involved from Caribou, Limestone, Connor, Woodland and New Sweden communities.
- Over 86 people trained in Fire Extinguisher Classes
- Tommy Trauma, first aid, health class and a variety of other classes account for another 584 people trained

Total Fire and Ambulance Calls for 2017 was 2,432.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total Fire / Rescue Calls	205	191	220	186
Total Ambulance Calls	2,119	2,124	2,167	2,246
Total Combined Calls	2,324	2,315	2,387	2,432

As shown in our statistics, our fire calls have been consistent in the past three years, and ambulance calls have stay at a constant swing higher. Of those medical calls, up from last year, 338 were long distance transfers up from the 220 in 2016.

With Fresh Air, LLC we had 51 Air Flight transports downstate down from 66 in 2016 - 4 of which were out of state. We currently have eight CCENT- Paramedics that are trained to the Critical Care Paramedic Level. Caribou Fire & Ambulance and Cary Medical Center continue working together to provide a Paramedic/Nurse/Respiratory Therapist team to fly the critical care patients to hospitals in Maine and out of state if needed.



Fire & Ambulance

Of these 2,432 calls of which we had many that were overlapping, meaning two or more units, fire and / or ambulance, being out of this station at the same time. With that being said, it is very important to have available trained personnel to provide the needed Fire and EMS coverage for our citizens and our contracted areas.

During 2017, we had 26 mutual aid call-ins from other departments to help cover the larger fires, and we also provided mutual aid 6 times to neighboring fire departments for either fires or rescues. One contributing factor to the decrease in fire calls was the early spring we had this year and lack of frost helped with getting everything green earlier. On the ambulance side of the department, mutual aid was provided 65 times to neighboring ambulance services, up from 4 from the prior year.

This department provided Ambulance service to eight (8) communities in 2017: Caribou, Woodland, New Sweden, Connor, Perham, Westmanland, Stockholm, and T16 R4 (Madawaska Lake area).

All these communities pay an equal per capita cost of \$11.50. This, along with user fees, pays for the operation of the ambulance side of this department plus a percentage of building operation costs.

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

On the Fire side of the Department, we provide protection to five (5) communities: Caribou, Woodland, New Sweden, Westmanland, and Connor. All these communities pay a share of the operational costs of the Fire side of the Department. The cost is based on property valuation and population of each community.

This is a very busy department. Beyond handling 2,432 emergency Fire and Ambulance calls, we have a very aggressive Public Education and Safety Programs such as:

- Learn Not to Burn in all schools
- Inspections of businesses & private homes on request
- School fire drills
- Juvenile Firesetter Program
- Operating Fire Extinguisher Programs
- Pre-planning for fire and other emergencies
- Tommy Trauma Safety Program
- Regional Fire Training Center
- Smoke Alarm Installation project
- CPR/FIRST AID

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, 3 engines, a ladder truck, brush / grass fire truck, and rescue sled with rescue boggie, 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.com, this site features a Common Questions Section, Fire Safety Tips, and a host of other items. Also, located in our lobby is a display on Sprinkler Systems. Along with the changing times we also have a Facebook page so check it out for updates on the Department.

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

In 2017, "15" people died in fires in the State of Maine, down from 20 the year before. The department, in an effort to turn this around, has taken on a new project of installing smoke ALARMS in homes for those who cannot, it will get us into the community and provide some fire education



Fire & Ambulance

and preplanning. Over the past ten years, the department responsibilities have multiplied. Fire personnel are fulfilling their traditional mission of fighting fires plus face changing needs and now provide EMS, Fire Prevention and Inspections, Hazardous Material Incidents plus a host of other duties. We have met that challenge with a dedicated group of personnel year after year. In 2014 the city elected to add another person per shift giving the Department the edge it needed to keep up with the demands placed upon it.

Training is one of our most time demanding jobs. All department members train on Firefighting, Emergency Medical Services, Confined Space Rescue and Hazardous Materials Incidents. Every Tuesday evening, members of this department, fulltime and volunteer, are committed to training here at the Fire Station to meet both the needs of the department, but also the requirements set by the Department of Labor and the Maine Fire Service. In 2017, members of the Caribou Fire and Ambulance Department put in 2,268 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 2017 the Honor Guard had 35 hours of training and a number of local commitments. The Caribou Fire and Ambulance is very fortunate to have a fire training area behind the station including a LP Burn Simulator, Burn Building and new in 2012, through donation, a below ground training area for confined space and rope rescue training. This year we continued to conduct training with the Simulator, to practice fighting LP fires around tanks. Along with this we are sending firefighters to Massachusetts, sharing the expense with Daigle Oil Co., to receive training on large LP Storage areas for fire protection. We have had this program for three years now and the training is invaluable for our area.

In order for this department to operate, we must have very dedicated and caring personnel. The City of Caribou has superior quality personnel within this department:

"I would like to thank each member of the City Council, the City Manager and each member of this department for the overwhelming support and dedication they have shown". "Our people give up holidays, birthdays and special events and also work on the coldest or warmest days and nights as well, not because they have to, it's what they want to do for their community".

Chief Susi

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.

***Respectfully submitted
Scott Susi, MCFOII
Fire Chief / Ambulance Director***

***"Courage isn't that you can see what lies ahead;
courage means you will advance not knowing
but doing at all costs."***

Byron Pulsifer



Emergency Management Agency

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

Updates to the Emergency Operations Center (EOC) continued, keeping the local meeting place for first responders and emergency personnel up to date in technology. Both police and fire agencies utilize the EOC for trainings mandated by the state.

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

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

Respectfully Submitted,

***Chief Michael W. Gahagan
Director of Emergency Management Agency***



Code Enforcement

“It’s All About Safety”

The Code Enforcement office oversees items such as Land Use, Shoreland Zoning, Notices of Violation, permits and inspections and serves in an advisory role to the Caribou Planning Board. Full time department staff Penny Thompson and Tony Michaud are assisted by Stephen Wentworth who is the Local Plumbing Inspector and Fire Chief Scott Susi who is the Health Officer. The department will be re-organized in 2018 with the addition of Kenneth Murchison who has recently been hired as the new Zoning Administrator for the City of Caribou.

The mission of the Code Enforcement Office is to ensure ongoing positive development in Caribou. The zoning ordinances and building codes direct development to provide a community that welcomes both commercial and residential growth.

The Code Enforcement Office reviews all applications for compliance with the 2014 Comprehensive Plan, the Land Use and Zoning Ordinance, Shoreland Zoning (if applicable) and MUBEC.

Land Use Essentials:

The Land Use Ordinances of the City of Caribou can be found in Chapter 13 of the City Code. This document can be found online at the City of Caribou website.

Some information available:

- Official Zoning Map
- Land Use Table
- Subdivision Ordinance
- Shoreland Zoning Ordinance
- Shoreland Zoning Map
- Property Maintenance Code

You can also find forms, applications and links on the Code Enforcement page of the City of Caribou website.

Building Code Basics:

Maine Uniform Building (and) Energy Code “MUBEC” consists of the following codes:

- 2009 International Building Code (IBC); 2009 International Residential Code (IRC); 2009 International Existing Building Code (IEBC); 2009 International Energy Conservation Code (IECC)

The following STANDARDS are also adopted as part of MUBEC, but are not mandatory:

The American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) Standards – editions without addenda:

- 62.1 – 2007 (Ventilation for Acceptable Indoor Air Quality); 62.2 – 2007 (Ventilation and Acceptable Indoor Air Quality in Low-Rise Residential Buildings); 90.1 – 2007 (Energy Standard for Buildings except Low-Rise Residential Buildings)

- E-1465-2006, Standard Practice for Radon Control Options for the Design and Construction of New Low-Rise Residential Buildings.

Also in affect statewide:

- 2015 Uniform Plumbing Code

- NFPA #101 – Life Safety Code (2009 Edition)

In November, the final revisions for updates to MUBEC were sent to the Attorney General's office for review. Proposed Rules include adoption of the 2015 IRC, 2015 IBC, 2015 IEBC and commercial section only of the IECC. The 2009 IECC will remain in effect for residential one and two-family dwellings.

At their January 23, 2017 meeting, the Caribou City Council adopted the 2015 edition of the International Property Maintenance Code.

The Planning Board has been working to improve Chapter 13. The re-write should be complete in 2018. Caribou City Manager Dennis Marker has used his GIS and planning background to assist the board with a revised zoning map. Living up to Caribou's “Business friendly” reputation, the Caribou Planning Board approved several new commercial projects in 2017.



Code Enforcement

The first phase of the K – 8 school project began in 2017 with the construction of a “Central Office” for the Superintendent of Schools.

In 2017, over 75 Notices of Violation were sent to a total of 47 properties. “Second Notices” are now delivered in person by staff with the assistance of the Caribou Police Department.

2017 by the numbers:

Unsure if you need a permit for your planned project? The website has great information. Alternatively, please call the code enforcement office at:
(207) 493 – 3324 X 3

Respectfully submitted,

***Penny Thompson
Code Enforcement Officer
&***

***Tony K. Michaud
Deputy Code Enforcement Officer***

CARIBOU PERMITS - 2017

Sign permits:	13
Demolition permits:	19
Plumbing Permits (total):	33
Internal:	20
External:	13
Building Permits (total):	54
New homes:	2
Commercial:	16
Exempt:	3



Police Department

2017 proved to be another busy year for the Caribou Police Department. Officers continued participating in the Thursday's on Sweden Street event in downtown Caribou. They provided coverage at many local events including the Caribou Marathon, parades, Caribou Snowmobile Races and Caribou Cares About Kids.

Kegan McPherson and Eric Depner were both hired in early 2017 to fill vacancies. Officer McPherson was a graduate of the 18 week police academy – the Basic Law Enforcement Training Program (BLETP) and came from Washburn Police Department. After receiving his degree from UMPI, Officer Depner attended the BLETP and graduated in December 2017. We are very fortunate to add these two great Officers to our staff.

Our Officers responded to over 4,200 calls for service and charged individuals with over 350 criminal offenses. Our agency has seen an increase in the number of mental health related calls for service. Through the collaboration with our agency, counselors and Cary Medical Center, a majority of these individuals receive treatment.

Caribou Police Department participated in and managed multiple grants in 2017 totaling \$232,946, including the Maine Bureau of Highway Safety's seatbelt, speed and impaired driving enforcement campaigns. Officers participated in ATV enforcement details funded by the Maine Warden Service, shared with local Wardens as a joint effort to help keep people safe on the trails, prevent damage caused by reckless operation, promote good relationships between riders and landowners and keeping the trails safe for everyone's enjoyment. Other grants include federal BYRNE/Justice Assistance Grant, homeland security, underage drinking enforcement and a federal grant to purchase bullet proof vests.

Our department started the process of looking at a new police station as recommended in the City of Caribou Comprehensive Plan that was updated in 2014. The police department applied for the Northern Border Regional Commission Economic Development Grant on behalf of the City of Caribou and was awarded \$100,000 to assist with cleanup efforts of the former Birdseye property located on the corner of Fort Street and Route 1. This location has been selected as a potential spot for a new building. It is also a great location for further economic development!

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, our door is always open.

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 welcome our new City Manager Dennis Marker and his family to the City of Caribou. I would also like to thank our 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 makes our jobs much easier. We work much better as a team than alone. The department looks forward to serving you in 2018.

Respectfully,

Chief Michael W. Gahagan



Police Department

Annual Crime Report 2016 and 2017 Comparisons

	2016	2017
Crime Rate	20.25	17.12
	1,000 residents	1,000 residents
Clearance Rate	56%	56%
Major Crimes		
MURDER/MANSLAUGHTER	0	1
RAPE	0	0
ROBBERY	1	3
ASSAULT	35	27
BURGLARY	25	16
THEFT	92	84
MOTOR VEHICLE THEFT	9	5
ARSON	1	1
Other		
STOLEN PROPERTY	\$73,149.00	\$79,112.00
RECOVERED PROPERTY	\$23,936.00	\$24,495.00
COMPLAINTS	4,036	3,938
CRIMINAL OFFENSES	378	354
DRUG CHARGES	28	28
HATE CRIMES	0	0
SUBJECTS BOOKED		
THROUGH OUR DEPARTMENT	386	393
SUBJECTS KEPT AT		
OUR DEPARTMENT	323	343
AID TO OTHER AGENCIES	197	205
ESCORTS	57	118
UNLAWFUL SEXUAL CONTACT	7	5
GROSS SEXUAL ASSAULT	2	4
CHILD ABUSE INVESTIGATIONS	23	21
ASSAULT ON AN OFFICER	0	1
DOMESTIC ASSAULT	15	14
45% of assaults are domestic	all cleared	all cleared
ANIMAL CONTROL COMPLAINTS	164	128
STOLEN MOTOR VEHICLES RECOVERED	7	5
ACCIDENTS	279	300
TRAFFIC SUMMONSES	695	775
WARNINGS ISSUED	1264	1560
OUI CHARGES		
30% are OUI drugs	38	43
ALARMS	198	197
911 HANGUPS	142	152
MENTAL SUBJECT	54	80
WEAPONS VIOLATIONS		11



Parks & Recreation

2017 was a great year for the Department as all our programs were well attended and the staff is the main reason why our program participation is at an all-time high. The dedicated staff make this recreation department one of the best in the State.

The Take It Outside series is still going strong with adults from all around the County enjoying the trips which takes them on the St. John river near Grand falls and all the way over to Libby's camp and every unique area in between.

Once again, the Recreation Department with several other city departments offered the very popular Thursday on Sweden series with the new events and Marketing Coordinator. We offered several new bands and had themes for all events.

Caribou Parks and Recreation hosted the annual Maine Moose Lottery at the Wellness Center. The event drew people from all over Maine and as far away as Virginia. The day was packed with all kinds of events and the biggest draw was having Moose Mania which was an 8-passenger monster truck.

The second running of the Caribou Marathon was another success with over 400 runners and spectators lining Bennett Drive and throughout the course.

Caribou Cares About Kids events, Heritage Days and all of the other events that this department helps out with were all very well attended.

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

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 continuing 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

Tom Ayer, Co-Chair

Jane Mavor Small

Troy Barnes

Mathew Holabird

Gary Marquis

Caribou Parks and Recreation Superintendent



Public Library

OUR VISION is to provide a safe place for all to learn, share ideas, grow and call home.

OUR MISSION is to strengthen and support education and life-long learning opportunities. To uphold the public's right-to-know by providing equal access to information which reflects all points of views. To uplift the quality of life by meeting the informational, educational, and cultural interests and needs of our users.

Caribou Public Library Board of Trustees 2017

President: Patrick Bennett

Wendy Bossie | Kate Easter | Jane Foster

Janine Murchison | Ryan Schieber | Gail Hagelstein



MATERIAL USAGE 2017

Registered cardholders.....	5,538
Items circulated.....	23,766
eBooks & Audiobooks circulated.....	1,602
Interlibrary Loans.....	416
DVDs circulated	5,105
Patrons accessed wi-fi hotspot.....	65,847

VISITS & PROGRAMS

Total visits to the archives	477
People using the Caribou Room	1,374
Library program attendance	1,057
Volunteer hours valued at \$17,833.50.....	1,837.5
Overall library visits.....	48,517

GENERATED REVENUES

Library services and fees.....	\$4,766.04
<i>[up 13.55% from 2016 \$4,197.13]</i>	
Non-resident fees	\$2,057.50
<i>[up 29% increase from 2016 \$1,595]</i>	

MEMORIAL FUND & DONATIONS

160% increase from 2016	\$5,051
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GRANTS/FUNDS RECEIVED

Roderick Living Trust Fund	\$21,811
Stephen & Tabitha King Grant.....	\$6,000
Dorothy Louise Kyler Foundation.....	\$4,000

FROM THE DESK OF ANASTASIA S. WEIGLE, LIBRARY DIRECTOR

To begin this year's report, I would like to mention some of the exciting things we were able to accomplish in 2017. Through a generous gift from the Roderick Family Living Trust, we were able to purchase ten new desktop computers, replacing outdated ones. We implemented an elder outreach program, a middle school book group, an all ages story-time in cooperation with students from the Loring Job Corps, and monthly creative arts workshop for all school-age students. With the hard work of volunteers and kind donations from our patrons, the library was able to open a year-round book store. The Caribou Public Library became the official repository for the Aroostook County Genealogical Society which allows both of us to share and support patrons interested in their cultural heritage. Lastly, the German magazine, "Zeit Wissen" reached across the ocean and into our archives, featuring one of the library's historical photograph in their November 2017 issue.

Now that you have a snapshot of what we were able to do in 2017, I want to take a moment and share with you why we are here. I saw a very humorous editorial cartoon that I believe summed up what we do for our community. It was a drawing of a small library with a tiny figure of a person situated at the the bottom left asking the question, "Why do we even need libraries anymore?" A group of arrows were drawn, pointing towards this little, unassuming library. Each arrow had a description of what was going on inside, and it rang true. I would like to share them with you. We help the unemployed connect to the internet to apply for jobs. We assist patrons who are interested in their cultural heritage with genealogical records and historical materials. We help a multitude of families save money by allowing them to borrow books, eBooks, and DVDs instead of buying them. Our middle and high school students come to the library to do homework, read, or play games, which means they are not getting into trouble! Children sign up for summer reading programs, and resource materials are provided to homeschool educators in support of their curriculum. Not only do we connect people to information, we connect people to people. We level the playing field for equal access to information and use of technology. We do not discriminate. We serve all ages, all income levels, any ethnicity, and any learning or physical challenges our patrons may have. Libraries empower people by providing them with opportunities and resources to help them make informed decisions so that they can build a better life for themselves and their families. Libraries are a major cornerstone in any community. They are a reflection—mirror-image so-to-speak—of the men and woman who work hard to make Caribou a better place to live and call home.



Utilities District

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



Water treatment plant located on the River Road

The District produces all drinking water from two gravel aquifer wells on the River Road. These sources provide high quality water for our customers. A new water treatment plant was completed in 2006 and is capable of producing up to 2 million gallons of water per day. The District also maintains 32 miles of water mains, two booster stations, four standpipes and 150 fire hydrants.



Wastewater treatment plant located on the Grimes Road

Wastewater is collected by 42 miles of sewer mains, 700 manholes and treated at three aerated lagoons located on the Grimes Road. The Grimes Road 36 million gallon treatment plant was completed in 1984 and is capable of processing up to 1.7 million gallons of wastewater per day on a monthly average. The district also maintains eleven lift stations, a primary treatment step screen and two pumping stations.

In 2017, the Board of Trustees held twelve regular meetings. Nancy Solman was President, with Janine Murchison serving as Treasurer, and Sue Sands serving as Clerk. Other Trustees include David Belyea, Louis Greenier, and Scott Willey. District meetings are normally held the second week of each



2017 Caribou Utilities District Board of Trustees. Front left to right; Jan Murchison, Nancy Solman (Treasurer), Sue Sands (Clerk/Office Manager). Rear left to right; David Belyea, Scott Willey (President), Louis Greenier

month at the District office building at 176 Limestone Street and are open to the public.

Caribou Utilities District was awarded the Maine Rural Water Association 30th Annual Maine's Best Tasting Drinking Water in December 2016. The award was established by a three person panel based on the criteria of clarity, smell and most importantly, taste. Communities and small water systems throughout the state submitted samples including recent past winners Limestone and Bangor.

During the past year the District received a draft wastewater discharge license containing updated effluent limits, terms and conditions. In early 2017 the State of Maine Department of Environmental Protection issued our new license for a five year period, expiring December 31, 2021.

In the spring of 2017, a new meter reading system was sought to replace equipment and software no longer supported by the manufacturer. Throughout the year over 300 of our oldest meters were replaced with new radio and remote read ready meters. Continuing into 2018, the balance of all meters will either be replaced or have a new remote read radio installed. Some customers may receive an appointment request to have this work scheduled. Later in 2018, the District will transition from quarterly to monthly billing with a paper bill and envelope instead of a postcard.

The Caribou Utilities District can be reached:

In person:	176 Limestone Street
Office telephone:	207-496-0911
Emergency/after hours:	207-493-3301
Website:	http://cariboumaine.org/cud
Email:	cud@gwi.net
	www.facebook.com/CaribouUtilitiesDistrict

Hugh A Kirkpatrick - General Manager



Utilities District Audit Report



Chester M. Kearney
Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171 Fax 207-764-6362

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

To the Board of Trustees
Caribou Utilities District
Caribou, Maine

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the proprietary activities of the Caribou Utilities District, which comprise the statements of net position as of December 31, 2017 and 2016, and the related statements of revenues, expenditures, and changes in net position and cash flows 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion 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 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



Utilities District Audit Report

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Caribou Utilities District, as of December 31, 2017 and 2016, and the respective changes in financial position, and, where applicable, cash flows, thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caribou Utilities District's basic financial statements. The accompanying supplementary information on pages 18 through 22 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.



Utilities District Audit Report

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2018 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 13, 2018



Utilities District Audit Report

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, 2017. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Caribou Utilities District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$5,712,918 (net position).
- The District's total net position increased by 127,763.
- The District's total long-term debt decreased by \$548,637 during the current fiscal year. The change was a result of new borrowing of \$265,607, principle payments of \$435,542, debt forgiveness from the Maine Municipal Bond Bank in the amount of \$79,066 and proceeds returned to Maine Municipal Bond Bank of \$299,636.

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 generally accepted accounting principles. They consist of Statements of Net Position, Statements of Revenues, Expenditures and Changes in Net Position, and Statements of Cash Flows.

The Statements of Net Position present information on all of the District's assets, liabilities and deferred inflows and outflows of resources, with the difference reported as net position. 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 Revenues, Expenditures and Changes in Net Position present information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenue and earned but unused vacation leave).

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

NET POSITION

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,712,918 at the close of the most recent fiscal year.

A significant portion of the District's net position (75%) reflects investment in capital assets net of related debt.



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

	Water Department		Sewer Department		Total	
	2017	2016	2017	2016	2017	2016
Invested in capital assets, net of related debt	2,068,383	1,717,657	2,242,365	2,434,679	4,310,748	4,152,336
Committed for meter purchases	220,000				220,000	
Unrestricted	<u>712,743</u>	<u>1,085,866</u>	<u>469,427</u>	<u>346,953</u>	<u>1,182,170</u>	<u>1,432,819</u>
Retained earnings	<u>3,001,126</u>	<u>2,803,523</u>	<u>2,711,792</u>	<u>2,781,632</u>	<u>5,712,918</u>	<u>5,585,155</u>

STATEMENTS OF OPERATIONS

- User fee revenues increased by \$36,127 (3.5%) for the Water Department and decreased \$15,563 (2.1%) for the Sewer Department. This increase in water user fee is due to a 4% rate increase in September 2016 offset by declining usage. Sewer rates remained unchanged from 2016 to 2017. The decrease in sewer user fee is attributable to waste water from Tri-Community Landfill.
- Operating expenses increased by \$17,813 (1.9%) for the Water Department and decreased by \$8,557 (1.0%) for the Sewer Department. Operating expenses are further detailed in the Schedules of Operating Expenses found on pages 19 & 20.
- Operations resulted in an increase in net position of \$197,603 for the Water Department compared to an increase in net position of \$48,884 in 2016. The Sewer Department's operations produced a decrease in net position of \$69,840 compared to a decrease in net position of \$66,785 in 2016. There was an interdivision payment for miscellaneous services rendered to sewer department not billed by water department including cost for utility billing, equipment usage, and other use of assets dating back to 2003, which resulted in \$8,905 of additional income to the Water Department and \$8,905 of expense in the Sewer Department. Going forward these charges will be paid annually.

PROPERTY, PLANT, AND EQUIPMENT

The District's property, plant, and equipment as of December 31, 2017, amounts to \$9,280,756, (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 4.04%. This decrease is represented by an increase of \$232,517 of property in service and an increase in accumulated depreciation of \$622,742.

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

LONG-TERM DEBT

At the end of the current fiscal year, the District had total bonded debt outstanding of \$4,750,008 and a note payable outstanding in the amount of \$220,000. 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.



Utilities District Audit Report

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 2018.

REQUESTS FOR INFORMATION

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



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

STATEMENTS OF NET POSITION

DECEMBER 31, 2017 AND 2016

	WATER DIVISION		SEWER DIVISION		TOTAL	
	2017	2016	2017	2016	2017	2016
CURRENT ASSETS						
Cash	423,171	338,637	325,911	219,880	749,082	558,517
Accounts receivable, net	168,870	129,592	30,080	23,772	198,950	153,364
Accrued revenues receivable	93,501	89,719	64,100	63,273	157,601	152,992
Due from Water Division			72,169	67,337	72,169	67,337
Inventories	86,340	81,795	6,358	6,358	92,698	88,153
Bond funds available for disbursement		299,556			-	299,556
Prepaid expenses	9,007	8,720	8,239	9,253	17,246	17,973
	<u>780,889</u>	<u>948,019</u>	<u>506,857</u>	<u>389,873</u>	<u>1,287,746</u>	<u>1,337,892</u>
PROPERTY, PLANT AND EQUIPMENT	<u>11,927,481</u>	<u>11,737,810</u>	<u>12,427,818</u>	<u>12,384,972</u>	<u>24,355,299</u>	<u>24,122,782</u>
Less accumulated depreciation and amortization	<u>5,484,184</u>	<u>5,175,017</u>	<u>9,590,359</u>	<u>9,276,784</u>	<u>15,074,543</u>	<u>14,451,801</u>
	<u>6,443,297</u>	<u>6,562,793</u>	<u>2,837,459</u>	<u>3,108,188</u>	<u>9,280,756</u>	<u>9,670,981</u>
OTHER ASSETS						
Standpipe painting, net of amortization	290,775	320,391			290,775	320,391
Investments - ICMA deferred compensation plan			741,023	741,023	741,023	741,023
	<u>290,775</u>	<u>320,391</u>	<u>741,023</u>	<u>741,023</u>	<u>1,031,798</u>	<u>1,061,414</u>
TOTAL ASSETS	<u>7,514,961</u>	<u>7,831,203</u>	<u>4,085,339</u>	<u>4,239,084</u>	<u>11,600,300</u>	<u>12,070,287</u>
CURRENT LIABILITIES						
Long-term serial bonds and notes payable due within one year	371,519	357,127	79,999	78,415	451,518	435,542
Accounts payable	10,788	47,536	10,211	15,411	20,999	62,947
Accrued expenses	49,501	58,559	27,219	27,509	76,720	86,068
Due to Sewer Division	72,169	67,337			72,169	67,337
	<u>503,977</u>	<u>530,559</u>	<u>117,429</u>	<u>121,335</u>	<u>621,406</u>	<u>651,894</u>
LONG-TERM LIABILITIES						
Serial bonds and notes payable	4,374,914	4,845,136	595,094	673,509	4,970,008	5,518,645
Less amount due in one year	371,519	357,127	79,999	78,415	451,518	435,542
	<u>4,003,395</u>	<u>4,488,009</u>	<u>515,095</u>	<u>595,094</u>	<u>4,518,490</u>	<u>5,083,103</u>
Deferred compensation benefits			741,023	741,023	741,023	741,023
	<u>4,003,395</u>	<u>4,488,009</u>	<u>1,256,118</u>	<u>1,336,117</u>	<u>5,259,513</u>	<u>5,824,126</u>
TOTAL LIABILITIES	<u>4,507,372</u>	<u>5,018,568</u>	<u>1,373,547</u>	<u>1,457,452</u>	<u>5,880,919</u>	<u>6,476,020</u>
DEFERRED INFLOW OF RESOURCES						
Customer deposits	6,463	6,463			6,463	6,463
Bond interest refund		2,649			-	2,649
	<u>6,463</u>	<u>9,112</u>			<u>6,463</u>	<u>9,112</u>
NET POSITION						
Invested in capital assets, net of related debt	2,068,383	1,717,657	2,242,365	2,434,679	4,310,748	4,152,336
Committed for meter purchases	220,000				220,000	
Unrestricted	712,743	1,085,866	469,427	346,953	1,182,170	1,432,819
	<u>3,001,126</u>	<u>2,803,523</u>	<u>2,711,792</u>	<u>2,781,632</u>	<u>5,712,918</u>	<u>5,585,155</u>

See notes to financial statements



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEARS ENDED DECEMBER 31, 2017 AND 2016

	WATER DIVISION		SEWER DIVISION		TOTAL	
	2017	2016	2017	2016	2017	2016
OPERATING REVENUES						
Water user fees	1,080,949	1,044,822			1,080,949	1,044,822
Sewer user fees			737,934	753,497	737,934	753,497
Other operating revenues	29,691	25,230	38,550	44,409	68,241	69,639
	<u>1,110,640</u>	<u>1,070,052</u>	<u>776,484</u>	<u>797,906</u>	<u>1,887,124</u>	<u>1,867,958</u>
OPERATING EXPENSES	<u>936,622</u>	<u>918,809</u>	<u>837,855</u>	<u>846,412</u>	<u>1,774,477</u>	<u>1,765,221</u>
EARNINGS (LOSS) FROM OPERATIONS	174,018	151,243	(61,371)	(48,506)	112,647	102,737
NON-OPERATING INCOME AND (DEDUCTIONS)	<u>23,585</u>	<u>(102,359)</u>	<u>(8,469)</u>	<u>(18,279)</u>	<u>15,116</u>	<u>(120,638)</u>
CHANGE IN NET POSITION	197,603	48,884	(69,840)	(66,785)	127,763	(17,901)
NET POSITION, BEGINNING OF YEAR	<u>2,803,523</u>	<u>2,754,639</u>	<u>2,781,632</u>	<u>2,848,417</u>	<u>5,585,155</u>	<u>5,603,056</u>
NET POSITION, END OF YEAR	<u><u>3,001,126</u></u>	<u><u>2,803,523</u></u>	<u><u>2,711,792</u></u>	<u><u>2,781,632</u></u>	<u><u>5,712,918</u></u>	<u><u>5,585,155</u></u>

See notes to financial statements



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

NOTES TO FINANCIAL STATEMENTS

(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The District prepares its financial statements on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when earned and measurable and expenses are recognized when incurred and measurable.

Management reviews outstanding receivables for uncollectible balances on an ongoing basis. As of December 31, 2017, the District considers all accounts and liens receivable to be fully collectible; accordingly, the allowance for doubtful accounts is \$0. If amounts become uncollectible, they will be charged to the allowance for doubtful accounts 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.

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

Public education has been involved in a great deal of change for the past four years. Schools have become the one place where everything is expected of everyone. I cannot remember a time when on a daily occurrence that one can tune into the media at every level and have some type of story about changes that are taking place in all American schools. As society progresses so does our nation's workforce needs and students enter our school with very different skill sets, our schools will need to continue to change and modify practices to meet the needs for all students to be prepared for the college and career setting.

The Eastern Aroostook RSU 39 schools have started to change the grading system for our learners as Maine enters into the proficiency-based education model. There is a hold on this change for Maine school systems because the Maine Department of Education has tabled a law on Chapter 134 or better known as Maine's high school diploma rule. The requirements set by the State of Maine for this diploma is still in flux as the Maine Legislature will be the governing body that will ultimately set the ruling for local school systems.

Businesses are constantly evolving as technology keeps reinventing what they need to do to be successful while introducing new jobs that have never existed. Students will need the ability to continually learn and evolve with the future. Skill sets in problem-solving, critical thinking, communication and working collaboratively will replace the need to know facts and recall information. We have completed our first year of having a one to one laptop program for all grade 6-12 students in the Eastern Aroostook RSU 39. The ability to use any type of electronic device will be very important in preparing all students to be college and career ready. Most, if not all, students who enter the post-secondary institution will need to be able to successfully complete a college course online. The workforce today has surrounded itself with electronic devices for communication and replacing the need for additional employees. The decision to have one to one technology at Eastern Aroostook RSU 39 was very wise and forwarded thinking.

Eastern Aroostook RSU 39 will continue to approach



Regional School Unit 39

**Caribou
Limestone
Stockholm**

the budget process in the following manner. Our budget process involves re-evaluating our programs, services, and staffing, looking for savings that will have the least impact on education. As we build and cut from school budgets, we do so with four key focus areas. These focus areas are 1) What is in the BEST interest of the students? 2) What is needed to continually pursue professional development for all staff members, quality of instruction in our classrooms, and academic excellence for all? 3) What is needed to move forward with programs to promote successful schools and students? 4) What is fiscally responsible to the citizens of each community in Eastern Aroostook RSU 39? Building a school budget is a very complicated process with

State funding, local funding, additional local funding, and EPS (Essential Programs and Services) that all play a major role in providing a quality and competitive education for Eastern Aroostook RSU 39 students. Our students' future lies in the decisions of the community voters and being a responsible citizen also lies with you to make sure all our students from Early Childhood to Grade 12 have the opportunity to learn, grow into independent thinkers, and productive citizens of Central Aroostook County and the State of Maine.

Eastern Aroostook RSU 39's efforts to keep our local taxpayers in mind when constructing our school district's school budget was evident with a return to tax payers of just over \$142,000 for the city of Caribou, \$26,000 to the town of Limestone, and \$6,000 to the town of Stockholm during this past school year. School budgets are very complicated in nature and meeting the needs of our learners is the first priority with any school budget and as citizens, I hope you would agree. Our schools are funded by the number of students enrolled and the valuation of our communities. Maine Department of Education has used a three-year average of the community evaluation to determine at what level local communities should be able to pay for school purposes. Maine Department of Education is now going back to the two-year average for evaluation purposes. This change has proven to be beneficial for Eastern Aroostook RSU 39 as our communities' evaluations have decreased and enrollment has had a 2% increase and it has been some time since these two items have trended this way.



Eastern Aroostook Regional School Unit

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

Along with the NMEC collaboration, RSU 39 has been a member of CACE (Central Aroostook Council on Education) which is a PK-16 partnership consisting of Easton, MSAD #1, MSAD #20, MSAD #32, MSAD #42, MSAD #45, RSU #39, MSSM, Union #122 and the University of Maine at Presque Isle. CACE has been in existence since 1994 and evolved from an earlier collaboration (ATLAS) between the superintendents in Presque Isle, Fort Fairfield, Mars Hill and Caribou. Realizing the benefits of a PK-16 partnership, CACE was organized by expanding the original partnership to include the University of Maine at Presque Isle and additional schools in geographic proximity, Easton and Limestone. This CACE group has submitted a grant with the MDOE for a regional effort to help establish savings for all districts involved. In the first round of the review, our grant has been approved and April 15, 2018, is the next deadline for round 2 submissions. At that point, it is a competitive grant and will be decided on a competitive nature using a scoring rubric.

I want to again express my personal feeling that the most important work that RSU 39 schools will embark on over the next 5 years will be to focus on showing students how to learn or better yet, Learning How to Learn. Eastern Aroostook RSU 39's continuous goal is to ensure that our students are college and career ready when they graduate from high school. Our students will need to be successful at work, in the military, or in their chosen post-secondary experience. Maine's future workforce will need to be highly-skilled employees who can think, collaborate, and innovate at their workplace. Maine's future is in our schools today.

In summary, Eastern Aroostook RSU 39 has always been a great place to be an educator. I respect and appreciate the work of the entire professional and support staff. My past three years as Superintendent of Schools has been nothing

but rewarding because of the professionalism of such a great staff that comes to work every day to do what is best for children. We are very lucky as a community to have such a professional, hardworking group of employees. A community is only as strong as its relationship that is formed between our schools and the community. Any community can have outstanding schools when educators, parents, students, and community leaders share the same vision of what is best for students and their future. Substantially, the instruction that happens in our schools today will have a direct impact on the future of Maine's communities and ultimately, their prosperity. Educating the whole child is much more important than what one test can tell us about our schools in Maine. Preparing the future workforce of Maine comes down to educating all children with a focus on Maine's future career needs.

Thank you for your continued support of the Eastern Aroostook RSU 39. I also want to thank the Central Office staff for their outstanding work ethic to the school district employees and their support and guidance with my position. The Administrative Team works hard to provide the students and staff with an educational environment that is beneficial for learning. The professional work that is displayed daily by our bus driver/custodians has allowed for our schools to be clean, enjoyable, and most important SAFE. We all have a personal investment in RSU 39 school district.

Best wishes to Kenneth Atcheson, Daniel Fishman, Lyle Gengler, Diana Locke, Gayle Smart, and Beth Alden who are retiring after many years of exemplary service. Together these professionals have accumulated 172 years of service to the learners of Eastern Aroostook RSU 39.

Finally, please take the time to visit a school or attend a school-sponsored event. We welcome and want your involvement and participation in our schools. Remember, amazing things happen when schools and communities work together.

Timothy L. Doak
Superintendent of Schools



Cary Medical Center

2017 in Review

Historic Growth

Cary Medical Continued its unprecedented growth in 2017 together with Pines Health Services the hospital added a number of new physicians bringing the combined staff of providers to more than 50. The hospital also continued to be the 'provider of choice' for Obstetrics services. Once again the hospital delivered more newborns than any hospital north of Bangor bringing 228 babies into the world during 2017.

Two historic events happened in 2017, the Jefferson Cary Foundation Endowment surpassed \$500,000 for the first time thanks to many generous donors and the sound fiscal management of the foundation. In addition, on Tuesday, November 19th, together with special guests from the United States Department of Agriculture and its new director, and Caribou native Tim Hobbs, Kris Doody, RN joined by members of the hospital board of directors ceremonially burned the original mortgage on Cary Medical Center. It celebrated a remarkable achievement by so many individuals over 40 years and has set the hospital on a strong financial foundation for the future.

Medical Staff Recruitment

Key to the expansion, Cary's Medical staff was the recruitment of two Emergency Department physicians. In February, the hospital extended a contract offer to Dr. John Beaulieu. Dr. Beaulieu joined the hospital in June, 2017. In addition to Dr. Beaulieu, the hospital was fortunate to recruit Dr. Tanya Lindsey to a full-time permanent position in the Emergency Department. This brought our ED staff to five full-time permanent positions. Dr. Lindsey and Dr. Beaulieu join Drs. Dan Harrigan, Beth Collamore and Kristzina Morin, Physician Assistant Glenn Raymond and Family Nurse Practitioner Jossee Romann.

Another critical recruitment success came in April with the signing of Urologist, Dr. John Karod. Dr. Karod is an experienced urologist and came to Cary with outstanding credentials and references. He has provided Cary with a very strong position in urology and offers services and procedures that have not been available in the past. His practice has built very rapidly and patient response has been excellent. Also in April Cary was able to fill two very important positions on the

medical staff. Husband and wife Dr. Marilyn Ray, Radiologist and Dr. Robert Bassett, Orthopedic Surgeon accepted positions at the hospital. Dr. Ray will be working full-time until the return of Dr. Shawn Laferriere who is completing a Radiology Oncology Fellowship at Dana-Farber in Boston. Then Dr. Ray will shift to part time. Dr. Bassett joined Pines Orthopedic and Sport Medicine and has brought a much needed specialty in hand surgery. Both Dr. Ray and Dr. Bassett have years of experience and bring outstanding skills to Cary. In addition they love the County and have really taken to the community.

Other additions included the return of Dr. Hans Duvefelt who served for many years with Pines at the St. John Valley Health Center in Van Buren. Dr. Duvefelt is working part-time at the Pines Family Health Center in Presque Isle. Dr. Diyanah Bani Hani, the wife of Cary general surgeon, Dr. Murad Bani Hani, joined Pines Family Practice in Caribou. Dentist, Dr. John LeVasseur, also joined the medical staff at Cary and works out of the Pines Dental Suite in Caribou.

Award Winning Healthcare

Cary also continued its impressive streak of 'Award Winning Healthcare' in 2017. In the spring the hospital received word from the Leapfrog Group that for the sixth consecutive year Cary has scored an 'A' on their patient safety survey. Cary is one of only 63 hospitals nationwide out of more than 2600 who participate in the survey to earn an 'A' Grade since the inception of the survey. Cary and Pines Obstetrics Services once again earned the Women's Choice Award as one of America's Best Hospitals for patient experience in Obstetrics. The hospital received 'Gold' Recognition for its National Hospital Organ Donation Campaign from the United States Department of Health and Human Services. The Maine Tobacco Free Network presented the hospital with the Gold Standards of Excellence Award for its tobacco free efforts and policies. In addition to these organizational awards, Cary CEO, Kris Doody, RN was awarded Board Trustee of the Year Award by the American Hospital Association and was named by Becker's Hospital Review as one of 60 Rural Hospitals CEO's to Know. Pines Health Services also had an outstanding year and obtained Patient Centered Medical Home (PCMH) status in several primary care locations and



Cary Medical Center

received recognition for primary care providers in the areas of heart and stroke care.

Community Citizenship Veterans Services

2017 was also a year when Cary demonstrated its leadership and commitment as a good community citizen. For more than 35 years Cary has had a very unique relationship with Aroostook County Veterans. From establishing the first VA Community Based Outpatient Clinic (CBOC) on a community hospital campus, to the establishment of the Maine Veterans Home and Residential Care Center Cary has constantly advocated for Veterans healthcare. The Access Received Closer to Home – Project ARCH went through many changes in 2017 but the work Cary has done to support the initiative continued. With the help of United States Senator Susan Collins and Senator Angus King the VA was able to obtain additional funding to sustain local healthcare services through a program called CHOICE. There are ongoing efforts to protect local specialty care access to rural Veterans.

Cary also joined a very exciting project working with the United Veterans of Maine to combat the problem of Veteran Homelessness. Army Staff Sergeant, John Deveau (two tours of duty in Iraq) learned that one of his comrades was homeless in this isolated region of Northern Maine. As he investigated he learned that 16 Veterans in Aroostook County were homeless in 2016 and Project 16 was launched. Working with WAGM television we created the project and multiple business and organizations joined the effort by letting the television station videotape their employees doing 16 jumping jacks. That led to an all-day Project 16 telethon on March 9th to support the effort to build a homeless shelter for Veterans in Aroostook County. Some \$45,000 was raised that day and thousands of dollars and construction materials kept coming. The Dahlgren– Skidgel Farm of Hope held a ribbon cutting ceremony for the renovated administrative building. The building had been restored by volunteers including a major contribution from students at Loring Job Corps. In addition to the administrative building which is located at the site of the former Phil's Florist, the Veterans have now constructed four duplex cottages that will ultimately house 8 homeless Veterans. Cary's support of this effort has been vital to its success and we continue to serve on the project's advisory board.

In November Cary hosted the First Annual Aroostook

County Veterans 'Stand Down' in the Chan Center. Multiple organizations were represented and thousands of dollars in basic household materials donated by individuals throughout the community were distributed. Pines Health Services, Cary Medical Center, the Aroostook Mental Health Center, the Area Agency on Aging, Togus VA Center, The Caribou Vet Center and many other organizations participated.

Response to Opiate Crisis

Cary also provided leadership on another critical issue for our community in 2017. The Opiate Addiction and Overdose issue has virtually overwhelmed the nation. Maine experienced more than 350 overdose deaths in 2016 and the numbers for 2017 were even more alarming. In the spring of 2017 Cary's Public Relations Department received a small \$5,000 grant from the Aroostook District Coordinating Committee, a program of the Maine CDC. The grant was used to develop a Town Hall Meeting to engage the community in coming up with a response to the opiate crisis. A number of individuals in recovery from alcohol or drug use told their emotional stories and a film 'The Anonymous People' was presented. Following the meeting, a group of some 20 individuals agreed to form a task force to support the recovery effort. On May 11, the group held its first meeting and since that time has met every Wednesday at 6:30 pm. Recovery Aroostook was established and now has opened Aroostook County's first Men's Sober Living House and will soon hold the grand opening for a Community Recovery Center. This project would not have been possible without the support of Cary Medical Center.

Cary also participated in numerous other community service initiatives including 'Ending Hunger – Enriching Lives' where hospital staff assisted Caribou High School National Honor Society in packaging up more than 26,000 meals for those in need served by Catholic Charities. Cary's public relations Department along with hospital volunteers celebrated the grand reopening of the Caribou Soup Kitchen by cooking up, serving up and cleaning up a big turkey dinner. The hospital now does a meal at the soup kitchen once per month. The Siruno Stroke Prevention Program took on an entirely new direction in 2017 focusing on Nutrition, Physical Activity, Hypertension and diabetes in response to the most recent community health needs assessment. The Healthy You program offered some 50 community programs in 2017



Cary Medical Center

with more than 2600 people participating. Cary's booth earned First Place in the 2017 Agribusiness Trade Fair. The hospital sponsored the annual Caregiver Celebration, held several Red Cross Blood Drives, and provided nearly 1,000 free flu shots. Cary, together with Pines Health Services once again was a Platinum Sponsor for the 2nd Annual Caribou Marathon.

Grants Support Special Projects

The hospital continued its work with the Federal Drug Free Communities Grant and the Substance Abuse Prevention Services grant through the University of New England. The program has made it possible for Cary to take the 'prevention' message into local schools and more recently into the County Jail, working with inmates. Cary was awarded a grant from State Farm to install Carbon Monoxide detection devices and was awarded a \$10,000 Grant from the Maine Community Foundation to support efforts of the Siruno Stroke Prevention Program. Leslie Anderson continued to lead the hospital's efforts with federal grants associated with the Health Resources and Services Administration (HRSA).

The HRSA grants engage Cary with a Hospital collaborative which includes Cary, Northern Maine Medical Center, Houlton Regional Hospital, St. Joseph Hospital, Mount Desert Island Hospital, and Millinocket Regional Hospital. The grants have allowed some very innovative work with Congestive Heart Failure and Chronic Obstructive Pulmonary Disease.

Changing of the Guard

The year 2017 ended with the departure of Jim Davis, the long-time CEO for Pines Health Services. Jim had a desire to get closer to family on the West Coast and accepted a CEO position in Washington State. Jim's leadership at Pines helped the organization grow both in size and scope. During his tenure Pines expanded by opening satellite clinics in Fort Fairfield and Washburn and together with Cary completed the construction for the Pines Center for Orthopedics and Sports Medicine. The community came together to wish Jim and his family well after a decade of service. The Board of Directors for Pines and Cary opted to install Cary CEO Kris Doody, RN, as 'Interim' CEO for Pines.

A Look Ahead

2017 marked 94 years that Cary Medical Center has been

caring for the community of Northern Maine. Thousands of dedicated men and women, hundreds of volunteers, a dynamic auxiliary, many generous donors, it has truly been a community hospital. Through all of the changes in reimbursement, the rules and regulations, the ebb and flow of the local economy, Cary has been a constant beacon of hope and strength with promises of even greater days ahead. The Jefferson Cary Cancer Center has opened up vast and important opportunities for advancement in rural oncology. The growth of Pines Health Services together with the unique relationship that has been built upon a mutual trust with Cary Medical Center has opened up increased access to care for all and in particular to those most vulnerable. Honoring our Veterans and supporting the recovery community has fostered a renewed commitment and calling that is unique to the Cary culture. We look forward to the year ahead with enthusiasm for the arrival of young, home grown, physicians including Caleb Swanberg, Miranda Record and later Jarryd Rossignol. Thanks to the men and women who serve so generously with their time on the Cary and Pines Boards of Directors the future is ours to embrace as we make our way to a Century of Caring.

Cary Board of Directors – 2017

Rob Kieffer, Chairman
Doug Plourde, Vice Chairman
Carl Soderberg
Kevin Barnes
Mike Quinlin
Carl Flynn, MD
Jim Mockler
Austin Bleess
Sue White
Shawn Laferriere, MD
Chris Bell
Ex-Officio: Kris Doody, RN and Irene Djuanda, MD



Cary Medical Center

CARY MEDICAL CENTER AND CARIBOU HOSPITAL DISTRICT

Combined Statement of Operations Years Ended December 31, 2017 and 2016

	2017	2016
Revenue		
Net patient service revenue	\$ 47,307,000	\$ 49,414,000
Other revenue	4,456,000	4,105,000
Meaningful use revenues	-	-
Total operating revenue	\$ 51,763,000	\$ 53,519,000
Operating Expenses		
Salaries and benefits	26,199,000	26,061,000
Supplies and other	24,172,000	25,962,000
Depreciation and amortization	2,016,000	1,943,000
Total operating expenses	\$ 52,387,000	\$ 53,966,000
Operating (loss) income	\$ (624,000)	\$ (447,000)
Nonoperating revenues (expenses)		
Investment income	18,000	15,000
Contributions and program support	16,000	47,000
Interest	(77,000)	(103,000)
Total nonoperating revenues (expenses)	\$ (43,000)	\$ (41,000)
Excess of revenues over expenses before capital contributions	\$ (667,000)	\$ (488,000)
Discontinued Operations		
Capital contributions	5,000	395,000
Increase in net assets	\$ (662,000)	\$ (93,000)

ASSETS

Current assets		
Cash and cash equivalents	\$ 2,749,000	\$ 2,493,000
Patient accounts receivable, net of estimated uncollectibles of \$1,470,000 in 2015 and \$1,276,000 in 2014	6,919,000	7,549,000
Estimated third-party payor settlements	1,597,000	469,000
Supplies, prepaid expenses and other current assets	1,727,000	1,645,000
Total current assets	\$ 12,992,000	\$ 12,156,000
Assets limited as to use	4,732,000	4,679,000
Capital assets	9,301,000	10,892,000
Estimated settlements from MaineCare	-	-
Other Assets		
Long-Term Investments	-	-
Other receivables, net of estimated uncollectibles of \$20,000 in 2015 and 2014	392,000	413,000
Total assets	\$ 27,417,000	\$ 28,140,000

LIABILITIES AND FUND BALANCE

Current liabilities		
Current portion of long-term debt	\$ 617,000	\$ 715,000
Accounts payable and accrued expenses	2,185,000	2,093,000
Accrued salaries and related amounts	1,650,000	1,560,000
Estimated Third-Party Payor Settlements	941,000	611,000
Due to affiliate	22,000	18,000
Other current liabilities	505,000	342,000
Total current liabilities	\$ 5,920,000	\$ 5,339,000
Long term debt, excluding current portion	879,000	1,503,000
Deferred lease revenue	231,000	250,000
Total liabilities	\$ 7,030,000	\$ 7,092,000
Net assets		
Invested in capital assets net of related debt	7,804,000	8,674,000
Restricted expendable for specific operating activities	84,000	95,000
Unrestricted	12,499,000	12,279,000
Total net assets	\$ 20,387,000	\$ 21,048,000
Total liabilities and net assets	\$ 27,417,000	\$ 28,140,000



Jefferson Cary Endowment Fund

FELCH & COMPANY, LLC

Certified Public Accountants

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Independent Accountants' Review Report

To the Trustees of the
Jefferson Cary Hospital Endowment Fund

We have reviewed the accompanying financial statements of Jefferson Cary Hospital Endowment Fund (a nonprofit Organization), which comprise the statements of financial position as of December 31, 2017 and December 31, 2016, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

Accountants' Conclusion

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

Felch & Company LLC

January 18, 2018



Jefferson Cary Endowment Fund

Jefferson Cary Hospital Endowment Fund

Statements of Financial Position
December 31, 2017 and December 31, 2016

ASSETS

	<u>2017</u>	<u>2016</u>
CASH AND TEMPORARY INVESTMENTS (Note 2)	\$ 3,351	\$ 7,542
INVESTMENTS (Note 3)	<u>606,617</u>	<u>495,665</u>
	<u>\$609,968</u>	<u>\$503,207</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	\$ -	\$ -
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>482,528</u>	<u>375,767</u>
Total Net Assets	<u>609,968</u>	<u>503,207</u>
	<u>\$609,968</u>	<u>\$503,207</u>

See independent accountants' review report.

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



Jefferson Cary Endowment Fund

Jefferson Cary Hospital Endowment Fund

Statements of Activities For the Years Ended December 31, 2017 and December 31, 2016

	<u>2017</u>	<u>2016</u>
UNRESTRICTED NET ASSETS		
SUPPORT		
Interest	\$ 1	\$ 944
Investment return, net (Note 3)	<u>113,141</u>	<u>35,746</u>
	<u>113,142</u>	<u>36,690</u>
EXPENSES		
Professional fees	915	900
Investment fees	5,415	4,409
Other fees	<u>51</u>	<u>51</u>
	<u>6,381</u>	<u>5,360</u>
INCREASE IN UNRESTRICTED NET ASSETS	106,761	31,330
NET ASSETS - BEGINNING OF YEAR	<u>503,207</u>	<u>471,877</u>
NET ASSETS - END OF YEAR	<u>\$609,968</u>	<u>\$503,207</u>

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



Jefferson Cary Endowment Fund

Jefferson Cary Hospital Endowment Fund

Statements of Cash Flows For the Years Ended December 31, 2017 and December 31, 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in unrestricted net assets	\$ 106,761	\$ 31,330
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Unrealized (gain) on investments	(91,624)	(21,059)
Realized loss on sale of investments	5,157	3,578
(Decrease) in contributions payable	-	(290,000)
Net cash provided by (used in) operating activities	20,294	(276,151)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(65,975)	(122,530)
Proceeds from the sale of investments	41,490	50,662
Net cash (used in) investing activities	(24,485)	(71,868)
RESULTING IN A (DECREASE) IN CASH AND TEMPORARY INVESTMENTS OF	(4,191)	(348,019)
CASH AND TEMPORARY INVESTMENTS - BEGINNING OF YEAR	7,542	355,561
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	\$ 3,351	\$ 7,542
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -
Noncash investing transaction:		
Unrealized gain on investments	\$ 91,624	\$ 21,059

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



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Notes to the Financial Statements
December 31, 2017 and December 31, 2016

(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, 2015, December 31, 2016 and December 31, 2017, remain open to examination by the major taxing jurisdictions in which the Organization is subject to tax.

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.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Notes to the Financial Statements
December 31, 2017 and December 31, 2016

(2) CASH IN BANK

As of December 31, 2017, 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 0.0% to 0.06%.

(3) INVESTMENTS

As of December 31, 2017 and December 31, 2016, investments consisting of various stocks and mutual funds are summarized as follows:

	<u>2017</u>	<u>2016</u>
Fair value	\$606,617	\$495,665
Cost	<u>504,795</u>	<u>485,467</u>
Unrealized gain, net	<u>\$101,822</u>	<u>\$ 10,198</u>

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

	<u>2017</u>	<u>2016</u>
Dividend income	\$ 6,370	\$ 5,351
Realized gain	15,147	9,336
Unrealized, net	<u>91,624</u>	<u>21,059</u>
Total investment return, net	<u>\$113,141</u>	<u>\$35,746</u>

A detail of the investments as of December 31, 2017, is as follows:

<u>Company</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain/(Loss)</u>
Dodge & Cox Balanced Fund	\$ 94,955	\$ 88,016	\$ 6,939
Dodge & Cox Stock Fund	40,347	34,677	5,670
Fidelity Contrafund	129,656	108,507	21,149
Fidelity Balanced Fund	74,511	71,335	3,176
JP Morgan Tr II	80,503	64,399	16,104
Powershares QQQ Trust	141,742	97,013	44,729
Standards & Poors Midcap 400	<u>44,903</u>	<u>40,848</u>	<u>4,055</u>
	<u>\$606,617</u>	<u>\$504,795</u>	<u>\$101,822</u>



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Notes to the Financial Statements
December 31, 2017 and December 31, 2016

(3) INVESTMENTS (Continued)

Investments consist of various publicly traded stocks and mutual funds. The following table sets forth by level, within the fair value hierarchy, the fair value measurements at December 31, 2017 and December 31, 2016:

	<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, 2017</u>				
Equity securities	\$186,645	\$186,645	\$ -	\$ -
Mutual funds	<u>419,972</u>	<u>419,972</u>	<u>-</u>	<u>-</u>
Total	<u>\$606,617</u>	<u>\$606,617</u>	<u>\$ -</u>	<u>\$ -</u>
<u>December 31, 2016</u>				
Equity securities	\$107,817	\$107,817	\$ -	\$ -
Mutual funds	<u>387,848</u>	<u>387,848</u>	<u>-</u>	<u>-</u>
Total	<u>\$495,665</u>	<u>\$495,665</u>	<u>\$ -</u>	<u>\$ -</u>

There were no transfers between asset classes during the years ended December 31, 2017 and December 31, 2016.

(4) 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.

(5) SUBSEQUENT EVENTS

Management has reviewed subsequent events through January 18, 2018, the date that these financial statements were available to be issued, and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.



Auditors' Report

FELCH & COMPANY, LLC

Certified Public Accountants

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Independent Auditors' Report

To the City Council of the
City of Caribou, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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



Auditors' Report

To the City Council of the
City of Caribou, Maine

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine, as of December 31, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of the City of Caribou, Maine, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. These primary government financial statements do not include financial data for the City's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the City of Caribou, Maine, as of December 31, 2017, 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, 2017, and our report thereon, dated June 28, 2018, expressed an unmodified opinion on those financial statements.

Other Matters

Required Supplementary Information

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



Auditors' Report

To the City Council of the
City of Caribou, Maine

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2018 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

June 28, 2018



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2017

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, 2017. Management's discussion and analysis should be viewed as a tool to aid the reader in understanding the City's financial performance along with an enhanced insight to the attached financial statements and notes to the financials.

Financial highlights:

- The City of Caribou, Maine adheres to the standards of 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 2017.
- 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 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 statements is also provided to fulfill mandatory requirements and clarification.

City-Wide Financial Statements

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

The Statement of Net Position presents information on the City's assets and liabilities, with the difference between the two reported as net position. The capital assets reported under the non-current assets are based upon historical values less the total amount of depreciation accumulated to date.

The 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.



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2017

UNAUDITED

Fund Financial Statements

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

The governmental funds define how money flows into and out of those funds and the balances left at year-end. These funds use modified accrual accounting to measure the cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed shorter-term view of the City's general government operations and the basic services they provide. Governmental fund information aids in determining whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs and services. The differences in the governmental fund statements and those of the City-wide statements are defined in the reconciliation statements. The City is also utilizing non-major funds. These funds are funded completely through special revenues and are not funded through general property tax dollars.

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. Schedules are also included detailing Capital and Non-capital Outlays, Property Taxes, and activity in Non-major Funds.

The Statement of Net Position (Exhibit A) reports total net position of \$26,604,409 from the operations of the Governmental activity. This aggregate amount consists of total assets less depreciation and liabilities and the difference between deferred net inflows and outflows of resources. Exhibit A is delineated into Assets: Current and Non-current, Deferred outflows of resources, Liabilities: Current and Non-current, Deferred inflows of resources and Net Position: Net Investment in Capital Assets, Restricted and Unrestricted.

The reader should refer to Table I as a comparison of Exhibit A of the net changes from 2016 to 2017. Total Current Assets decreased by \$229,597 in 2017. Capital Assets, net of depreciation, increased by \$965,144.

Table I indicates Current Liabilities increased by \$209,860 and long-term liabilities increased by \$148,644 primarily due to a capital lease offset by the decrease in the net pension liability. Net Position increased by \$198,075 for 2017.

The reader should refer to Table II as a comparison of the changes in Net Position from 2016 to 2017. Total City Expenditures for Governmental activities were \$15,541,497, as compared to \$14,931,465 for 2016 for an increase of \$610,032.

For 2017, the total General Revenues were \$11,468,407 as compared to \$11,366,739 for 2016, an increase of \$101,668. Taxes increased by \$404,437 while excise tax increased by approximately \$83,000 and other revenues decreased by about \$406,000.

Pie charts follow to give the reader a visual indication of City Revenues and Expenses for 2017 as compared to 2016.



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2017

UNAUDITED

Table I provides data for the Governmental Activities for the years ended 2017 and 2016.

Table I
Net Position

	<u>2017</u>	<u>2016</u>
Current Assets		
Cash and temporary investments	\$ 7,374,280	\$ 7,574,209
Taxes receivable	1,236,882	1,266,386
Notes receivable	72,081	84,500
Other receivables	560,631	566,967
Other current assets	<u>77,432</u>	<u>58,841</u>
Total Current Assets	<u>9,321,306</u>	<u>9,550,903</u>
Noncurrent Assets		
Capital assets, net of depreciation	<u>19,826,245</u>	<u>18,861,101</u>
Total Assets	<u>29,147,551</u>	<u>28,412,004</u>
Deferred Outflows of Resources	<u>392,247</u>	<u>453,950</u>
Current Liabilities		
Accounts payable and accrued expenses	107,591	81,662
Deferred compensation	667,985	592,297
Current portion note payable	<u>143,282</u>	<u>35,039</u>
Total Current Liabilities	<u>918,858</u>	<u>708,998</u>
Noncurrent Liabilities		
Note payable, net of current portion	985,434	725,926
Net pension liability	<u>725,674</u>	<u>836,538</u>
	<u>1,711,108</u>	<u>1,562,464</u>
Total Liabilities	<u>2,629,966</u>	<u>2,271,462</u>
Deferred Inflows of Resources	<u>305,423</u>	<u>188,158</u>
Net Position		
Net investment in capital assets	18,697,529	18,100,136
Restricted for special revenue funds	289,907	390,022
Unrestricted	<u>7,616,973</u>	<u>7,916,176</u>
TOTAL NET POSITION	<u>\$26,604,409</u>	<u>\$26,406,334</u>



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2017

UNAUDITED

Table II
Change in Net Position

	<u>2017</u>	<u>2016</u>
<u>General Revenues</u>		
Taxes	\$ 9,005,293	\$ 8,600,856
Federal and state assistance	562,985	543,088
Excise taxes	1,485,734	1,402,682
Other revenues	<u>414,395</u>	<u>820,113</u>
Total general revenues	11,468,407	11,366,739
<u>Program Revenues</u>		
Charges for services	2,502,089	2,393,128
Operating grants and contributions	1,379,683	1,783,299
Capital grants and contributions	<u>389,393</u>	<u>303,548</u>
Total revenues	<u>15,739,572</u>	<u>15,846,714</u>
<u>Program Expenses</u>		
General government	907,790	841,355
Public works	2,346,987	2,213,260
Police department	2,011,195	1,890,319
Fire and ambulance	2,671,204	2,581,022
Education	3,647,970	3,605,414
Caribou Housing Authority	1,080,684	1,026,273
Recreation	823,964	757,035
Economic development	413,719	381,692
County tax	444,434	436,142
Health and sanitation	249,848	254,033
Insurance and retirement	129,026	191,543
Library	232,175	245,180
Other	<u>582,501</u>	<u>508,197</u>
Total program expenses	<u>15,541,497</u>	<u>14,931,465</u>
Change in Net Position	198,075	915,249
Net Position - January 1	<u>26,406,334</u>	<u>25,491,085</u>
Net Position - December 31	<u>\$26,604,409</u>	<u>\$26,406,334</u>



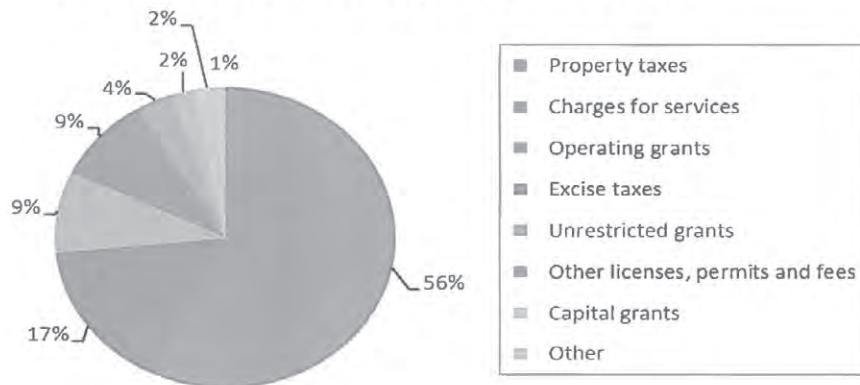
Auditors' Report

City of Caribou, Maine

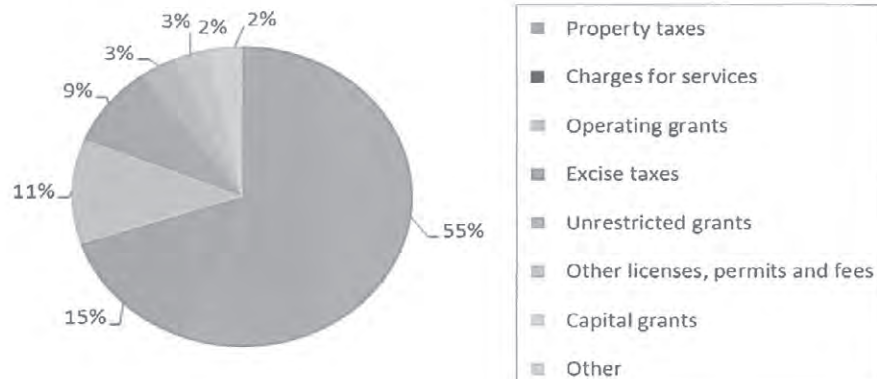
Management's Discussion and Analysis
For the Year Ended December 31, 2017

UNAUDITED

2017 Government Activity Revenue



2016 Government Activity Revenue





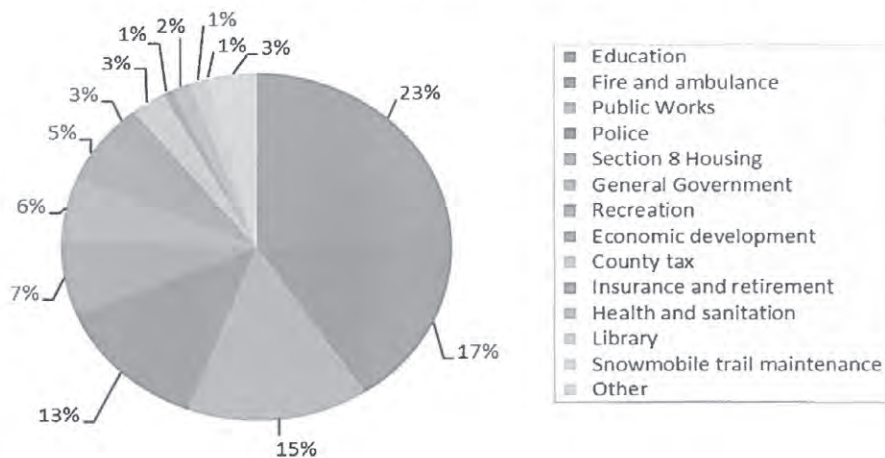
Auditors' Report

City of Caribou, Maine

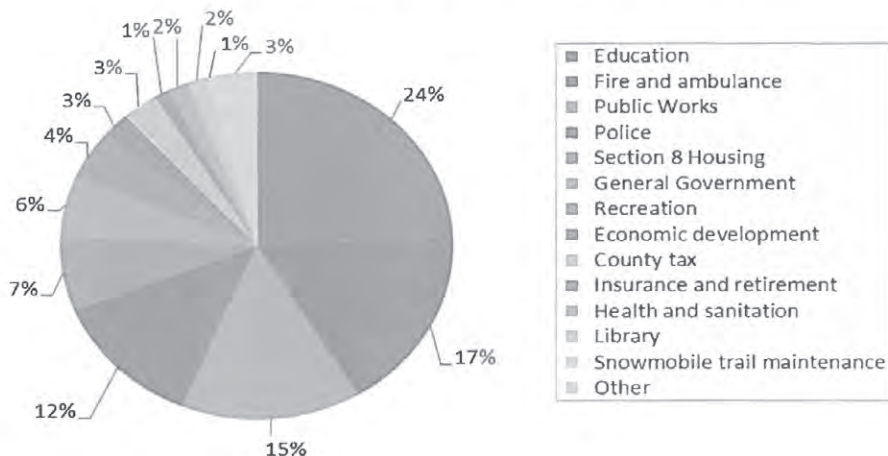
Management's Discussion and Analysis
For the Year Ended December 31, 2017

UNAUDITED

2017 Government Activity Expense



2016 Government Activity Expense





Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2017

UNAUDITED

The Reader may refer to Supplement 1 as the report comparing the City's General Fund activity for the year as they compared to budget. Total Expenditures for the year were \$13,699,410, \$393,721 less than budgeted. Revenues were \$13,835,456, \$337,680 less than budgeted. Revenues exceeded Expenditures by \$336,046 for the year. Total Other Uses consists of capital outlays in excess of appropriations of \$242,818. The resulting net decrease in the General Fund Balance was \$106,772.

Please refer to Supplement 2 for a discussion of the Modified Approach for City Capital Assets. The City has established a condition level of 70%. For the year ended December 31, 2017, the City's street and sidewalk systems were rated at an index of 81 and 70, respectively. This compares to 2016 ratings of 81 and 72 for the City's streets and sidewalks, respectively. The City had budgeted expenditures of \$481,004 in 2017 to maintain infrastructure at the desired condition level. Actual expenditures for 2017 were \$482,882 from unassigned fund balance with an additional \$14,662 from reserves. This compares to estimates of \$280,000 in 2016 and actual expenditures of \$275,942 from unassigned fund balance and \$263,850 from reserves.

A more complete understanding of the capital outlay is summarized in Note 6 of this financial statement. Note 6 indicates that the City's capital assets, net of depreciation, increased by \$965,144. Additions to vehicles and equipment totaled \$1,824,081 while depreciation across land improvements, buildings, vehicles and equipment totaled \$799,741. The retirements of capital assets totaled \$59,196 of book value. Management recognizes that the relationship of depreciation expense being less than additions by \$1,024,340 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.

Long-term debt was increased by \$367,751 in the year ended December 31, 2017. The City incurred debt in the form of a capital lease of \$555,458. This was offset by principal payments totaling \$187,707.

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 2017 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 2017. A complete copy of the 2017 audited financials for the City of Caribou may be viewed at the Caribou City Office, 25 High Street during normal business hours of 8:00AM to 5:00PM Monday through Friday.



Auditors' Report

CITY OF CARIBOU, MAINE

Statement of Net Position
December 31, 2017

Exhibit A

ASSETS

CURRENT ASSETS

Cash and temporary investments (Note 2)	\$ 7,374,280
Uncollected taxes	1,128,059
Tax acquired property	108,823
Accounts receivable	881,761
Allowance for uncollectibles	(321,130)
Inventories	25,251
Notes receivable (Note 3)	72,081
Restricted cash (Note 5)	51,391
Other assets	790
	<u>9,321,306</u>

NONCURRENT ASSETS

Capital assets (Note 6)	
Non-depreciable	10,892,878
Depreciable, net of accumulated depreciation	8,933,367
	<u>19,826,245</u>

Total assets	<u>29,147,551</u>
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DEFERRED OUTFLOWS OF RESOURCES (Note 1)

392,247

LIABILITIES

CURRENT LIABILITIES

Accounts payable	45,336
Accrued payroll	77,025
Accrued interest	10,864
Escrow (Note 5)	51,391
Compensated absences (Note 1)	590,960
Current portion, capital leases payable	143,282
	<u>918,858</u>

NONCURRENT LIABILITIES

Capital leases payable, net of current portion (Note 7)	985,434
Net pension liability (Note 8)	725,674
	<u>1,711,108</u>
Total liabilities	<u>2,629,966</u>

DEFERRED INFLOWS OF RESOURCES (Note 1)

305,423

NET POSITION

Net investment in capital assets	18,697,529
Restricted for:	
Special revenue funds	289,907
Unrestricted	<u>7,616,973</u>
Total net position	<u>\$26,604,409</u>

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

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Auditors' Report

CITY OF CARIBOU, MAINE

Exhibit B

Statement of Activities
For the Year Ended December 31, 2017

Function/Programs	Expenses	Charges for Services	Program Revenues		Net (Cost)
			Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 907,790	\$ 144,982	\$ -	\$ -	\$ (762,808)
Economic development	413,719	374,821	-	-	(38,898)
Health and sanitation	249,848	-	-	-	(249,848)
Public works	2,346,987	78,252	142,260	-	(2,126,475)
Police department	2,011,195	57,393	141,889	-	(1,811,913)
Fire and ambulance	2,671,204	1,810,952	-	-	(860,252)
Insurance and retirement	129,026	-	-	-	(129,026)
Recreation	781,198	27,158	31,842	-	(722,198)
Snowmobile trail maintenance	42,766	-	38,883	-	(3,883)
Library	232,175	6,788	-	-	(225,387)
County tax	444,434	-	-	-	(444,434)
Education	3,647,970	-	-	-	(3,647,970)
Tax assessment office	192,014	-	-	-	(192,014)
Section 8 Housing	1,080,684	1,743	1,024,809	-	(54,132)
Interest expense	37,561	-	-	-	(37,561)
Other	352,926	-	-	389,393	36,467
	<u>\$15,541,497</u>	<u>\$2,502,089</u>	<u>\$ 1,379,683</u>	<u>\$ 389,393</u>	<u>(11,270,332)</u>

General revenues:

Taxes

Property taxes, levied for general purposes	8,692,445
Less: TIF payments	(406,046)
Homestead reimbursement and other property tax related	718,894
Excise	1,485,734
Federal and state aid not restricted to specific purposes	562,985
Other licenses, permits and fees	334,965
Miscellaneous revenues	79,430
Subtotal, general revenues	<u>11,468,407</u>

CHANGE IN NET POSITION	198,075
NET POSITION - JANUARY 1, 2017	<u>26,406,334</u>

NET POSITION - DECEMBER 31, 2017	<u>\$ 26,604,409</u>
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The accompanying notes are an integral part of this financial statement.

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Auditors' Report

CITY OF CARIBOU, MAINE

Exhibit C

Balance Sheet
Governmental Funds
As of December 31, 2017

	General Fund	Section 8 Housing Program	Non-major Funds (Schedule 1)	Total Governmental Funds
<u>ASSETS</u>				
Cash and temporary investments (Note 2)	\$6,490,150	\$ 69,774	\$ 814,356	\$ 7,374,280
Uncollected taxes	1,128,059	-	-	1,128,059
Tax acquired property	108,823	-	-	108,823
Accounts receivable	881,761	-	-	881,761
Allowance for uncollectibles	(321,130)	-	-	(321,130)
Inventories	25,251	-	-	25,251
Notes receivable (Note 3)	72,081	-	-	72,081
Due from other funds (Note 4)	9,893	-	-	9,893
Restricted cash (Note 5)	-	51,391	-	51,391
Other assets	-	790	-	790
Total assets	<u>\$8,394,888</u>	<u>\$121,955</u>	<u>\$ 814,356</u>	<u>\$ 9,331,199</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 34,562	\$ 10,774	\$ -	\$ 45,336
Escrow (Note 5)	-	51,391	-	51,391
Due to other funds (Note 4)	-	-	9,893	9,893
	<u>34,562</u>	<u>62,165</u>	<u>9,893</u>	<u>106,620</u>
Deferred inflow of resources:				
Deferred revenue (Note 1)	<u>945,288</u>	<u>-</u>	<u>-</u>	<u>945,288</u>
Fund balances:				
Nonspendable				
Inventory	25,251	-	-	25,251
Restricted				
Special revenue funds	-	59,790	230,117	289,907
Unrestricted				
Assigned				
Capital (Schedule 3)	792,715	-	-	792,715
Non-capital (Schedule 4)	3,677,103	-	-	3,677,103
Other funds	-	-	584,239	584,239
Unassigned	<u>2,919,969</u>	<u>-</u>	<u>(9,893)</u>	<u>2,910,076</u>
Total fund balances	<u>7,415,038</u>	<u>59,790</u>	<u>804,463</u>	<u>8,279,291</u>
Total liabilities and fund balances	<u>\$8,394,888</u>	<u>\$121,955</u>	<u>\$ 814,356</u>	<u>\$ 9,331,199</u>

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

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Auditors' Report

CITY OF CARIBOU, MAINE

Exhibit D

Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2017

	General Fund	Section 8 Housing Program	Non-major Funds (Schedule 2)	Total Governmental Funds
REVENUES				
Local property taxes	\$ 8,746,010	\$ -	\$ -	\$ 8,746,010
Homestead reimbursement	484,048	-	-	484,048
Abatements	(20,000)	-	-	(20,000)
Other property tax related	234,846	-	-	234,846
Excise taxes	1,485,734	-	-	1,485,734
Federal and state assistance	778,976	1,052,831	477,005	2,308,812
Fire and ambulance revenue	1,810,952	-	-	1,810,952
Other licenses, permits, and fees	361,847	-	118,100	479,947
Other revenues	246,275	1,743	377,567	625,585
TOTAL REVENUES	14,128,688	1,054,574	972,672	16,155,934
EXPENDITURES				
General government	770,390	158,653	-	929,043
Economic development	813	-	412,906	413,719
Health and sanitation	249,848	-	-	249,848
Public works	2,363,755	-	-	2,363,755
Police department	1,969,692	-	-	1,969,692
Fire and ambulance	3,180,705	-	-	3,180,705
Insurance and retirement	129,026	-	-	129,026
Recreation	687,595	-	42,766	730,361
Library	225,763	-	-	225,763
County tax	444,434	-	-	444,434
Tax assessment office	192,014	-	-	192,014
General assistance	57,820	922,031	-	979,851
Education	3,647,970	-	-	3,647,970
Construction and improvements	-	-	502,081	502,081
Tax increment financing	406,046	-	-	406,046
Debt service - principal	187,707	-	-	187,707
- interest	26,697	-	-	26,697
Other	137,955	-	129,071	267,026
TOTAL EXPENDITURES	14,678,230	1,080,684	1,086,824	16,845,738
EXCESS OF REVENUES (UNDER) EXPENDITURES	(549,542)	(26,110)	(114,152)	(689,804)
OTHER FINANCING SOURCES (USES)				
Transfers (to) from other funds	(7,000)	-	7,000	-
Proceeds from long-term debt	555,458	-	-	555,458
	548,458	-	7,000	555,458
NET INCREASE (DECREASE) IN FUND BALANCE	(1,084)	(26,110)	(107,152)	(134,346)
FUND BALANCE - JANUARY 1, 2017	7,416,122	85,900	911,615	8,413,637
FUND BALANCE - DECEMBER 31, 2017	\$ 7,415,038	\$ 59,790	\$ 804,463	\$ 8,279,291

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

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Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

Fund Accounting

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

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

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

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

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

Measurement Focus

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

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

Basis of Accounting

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

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

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Data

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

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

Cash and Temporary Investments

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

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

Property Taxes

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

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allowance for Uncollectible Receivables

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

The ambulance service also reports accounts receivable net of the allowance for uncollectible accounts of \$297,901. Revenues have been netted to reflect the allowance.

Inventories

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

Capital Assets

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

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

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

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

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

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

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

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

Accounts Payable, Accrued Expenses and Long-term Obligations

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

Compensated Absences

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

Net Position

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

Fund Balance Classifications

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications (Continued)

Unrestricted Assigned Fund Balance

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

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 2017 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.

(2) CASH AND TEMPORARY INVESTMENTS

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, 2017, the bank balance, including the various fiduciary accounts, was \$8,047,396 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.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(3) NOTES RECEIVABLE

The City's General Fund had a 2% note receivable in annual installments of \$7,365 principal and interest through December 2028 with a balance of \$72,081 as of December 31, 2017.

As of December 31, 2017, the note receivable matures as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 5,923
2019	6,042
2020	6,163
2021	6,286
2022	6,411
2023-2027	34,035
2028	<u>7,221</u>
	\$72,081

The note receivable of \$72,081 is 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.

(4) INTERFUND BALANCES

The balance of \$9,893 due from the Airport Improvement Project to the general fund resulted from a deficit in the capital project fund balance which was paid from the general fund until the monies from funding sources are received. This balance is expected to be repaid to the general fund in the year ending December 31, 2018.

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

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

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(6) 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 and construction in progress. 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, 2017, was as follows:

	Beginning Balance	Additions	Retire- ments/ Transfers	Ending Balance
Governmental Activities				
Nondepreciable:				
Land	\$ 529,700	\$ -	\$ -	\$ 529,700
Construction-in-progress	302,738	502,081	-	804,819
Infrastructure	<u>9,558,359</u>	<u>-</u>	<u>-</u>	<u>9,558,359</u>
Total nondepreciable	10,390,797	502,081	-	10,892,878
Land improvements	1,344,140	-	-	1,344,140
Buildings	7,601,641	-	-	7,601,641
Vehicles	4,223,388	906,390	269,395	4,860,383
Equipment	<u>2,734,302</u>	<u>415,610</u>	<u>43,880</u>	<u>3,106,032</u>
Totals at historical cost	<u>26,294,268</u>	<u>1,824,081</u>	<u>313,275</u>	<u>27,805,074</u>
Less accumulated depreciation for:				
Land improvements	1,086,003	19,075	-	1,105,078
Buildings	2,378,253	190,802	-	2,569,055
Vehicles	3,002,993	371,120	220,506	3,153,607
Equipment	<u>965,918</u>	<u>218,744</u>	<u>33,573</u>	<u>1,151,089</u>
Total accumulated depreciation	<u>7,433,167</u>	<u>799,741</u>	<u>254,079</u>	<u>7,978,829</u>
Governmental activities capital assets, net	<u>\$18,861,101</u>	<u>\$1,024,340</u>	<u>\$ 59,196</u>	<u>\$19,826,245</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General	\$ 74,070
Library	6,412
Police	32,619
Fire and Ambulance	325,816
Public works	205,827
Recreation and parks	126,917
Other	<u>28,080</u>
	<u>\$799,741</u>



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements December 31, 2017

(7) GENERAL LONG-TERM DEBT

As of December 31, 2017, long-term debt consisted of the following:

3.591% Capital lease payable in semi-annual payments ranging from \$44,205 to \$61,565 principal and interest through June 2025.	\$ 690,258
2.66% Capital lease payable in annual payments of \$117,000 principal and interest through January 2021.	<u>438,458</u>
	<u>\$1,128,716</u>

Long-term debt activity during the year ended December 31, 2017, was as follows:

	Balance January 1, <u>2017</u>	Addi- tions	Reduc- tions	Balance December 31, 2017	Due Within One Year
<u>Governmental Activities</u>					
Capital Lease Payable	\$760,965	\$ -	\$ 70,707	\$ 690,258	\$ 37,945
Capital Lease Payable	<u>-</u>	<u>555,458</u>	<u>117,000</u>	<u>438,458</u>	<u>105,337</u>
	<u>\$760,965</u>	<u>\$555,458</u>	<u>\$187,707</u>	<u>\$1,128,716</u>	<u>\$143,282</u>

As of December 31, 2017, long-term obligations mature as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2018 (included in current liabilities)	\$ 143,282	\$ 37,091
2019	187,785	31,592
2020	197,043	25,800
2021	206,742	19,698
2022	99,903	13,272
2023-2025	<u>293,961</u>	<u>16,780</u>
	<u>\$1,128,716</u>	<u>\$144,233</u>



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(8) EMPLOYEES' RETIREMENT PLAN

MAINEPERS

Plan Description

The City contributes to the Maine Public Employees Retirement System (MainePERS) which is a multiple-employer cost sharing defined benefit pension plan as a Participating Local District (PLD). Eligible employers are defined in Maine statute. As of June 30, 2017 there were 300 employers in the plan. As of June 30, 2017, the City had 28 employees enrolled in the plan.

Pension Benefits

Benefit terms are established in Maine statute and an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The plan provides defined benefits based on members' average final compensation and service credit earned as of retirement. Vesting occurs upon the earning of five years of service credit. For PLD members, normal retirement age is 60 (if the member participated in the plan on or before June 30, 2014) or 65 (for members added to the plan beginning July 1, 2014). Members are eligible for retirement after twenty-five years of service; or upon reaching normal retirement age of 60 or 65, whether or not they are in service, provided they are vested with 5 or 10 years of service, whichever applies to them; or upon reaching their normal retirement age of 60 or 65, provided they have been in service for at least one year immediately prior to retirement. The monthly benefit of members who retire before normal retirement age by having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below the normal retirement age at retirement. MainePERS also provides disability and death benefits which are established by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest (annual rate is currently 2.45%), credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights.

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or the System's Board rule. The City's participants contributed 7.5% of their wages to the plan until June 30, 2017, and 8% beginning July 2017. The City's contribution rate is determined through actuarial valuations.

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

At December 31, 2017 the City reported a liability of \$725,674 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the City's proportion was .177%, which was an increase of .020% from its proportion as measured as of June 30, 2016.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements December 31, 2017

(8) EMPLOYEES' RETIREMENT PLAN (Continued)

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

For the year ended December 31, 2017, the City recognized pension expense of \$123,346. At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ -	\$ 34,864
Net difference between projected and actual investment earnings on pension plan investments	250,088	270,043
Changes of assumptions	61,750	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>80,409</u>	<u>516</u>
Total	<u>\$392,247</u>	<u>\$305,423</u>

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

Year Ending <u>June 30,</u>	<u>Amount</u>
2018	\$ 26,789
2019	104,574
2020	4,869
2021	(49,408)

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	2.75% to 9.0% per year
Inflation rate	2.75%
Investment rate of return	6.875% per annum, compounded annually
Cost of living benefit increases	2.20%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. For recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table for males and females was used.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns,



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(8) EMPLOYEES' RETIREMENT PLAN (Continued)

Actuarial Assumptions (Continued)

net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table. Assets for each of the defined benefits plan are commingled for investment purposes.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective pension liability was 6.875% for 2017 and 2016, 7.125% for 2015 and 7.25% for 2014. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2017 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

	Current	
1% Decrease	Discount Rate	1% Increase
<u>5.875%</u>	<u>6.875%</u>	<u>7.875%</u>
\$1,455,925	\$725,674	\$175,908

All other employees are covered under the Social Security System.

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2017

(8) EMPLOYEES' RETIREMENT PLAN (Continued)

Deferred Compensation Plan

The City has established for its employees a 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 deferred compensation amount is not available to the employees until termination, retirement or death.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. For those qualified personnel who elect to participate, contribution rates depend on individual contracts and a portion of which is matched by the employer. Employees may elect to make member contributions.

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

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

Financial statements for this joint venture were issued and reported on by us in a separate report dated March 5, 2018. These financial statements are available from the City's Finance Department.

A summary of the facility's activity for 2017, is as follows:

	<u>Amount</u>
Total assets	\$14,807,949
Deferred outflows of resources	155,411
Total liabilities	12,506,961
Deferred inflows of resources	<u>155,000</u>
Total net position	\$ <u>2,301,399</u>
Total revenue	\$ 2,898,750
Less total expenditures	<u>3,250,501</u>
Decrease in net position	\$ <u>(351,751)</u>

The City has guaranteed, together with the other member towns, two notes payable totaling \$8,526,000 for the Tri-Community Recycling and Sanitary Landfill. As of December 31, 2017, the balance owed was \$4,690,781.

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, 2017, the estimated total cost of closure and post-closure care was approximately \$19,998,474 of which \$7,380,000 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 2017 financial statements of the Tri-Community Recycling and Sanitary Landfill.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements

December 31, 2017

(10) TAX INCREMENT FINANCING (TIF) DISTRICT

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

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

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

During June 2015, the City entered into a credit enhancement agreement as part of the Downtown Tax Increment Financing District in which up to \$5,000 is allocated to the Company for the years 2017 to 2019 and the City collecting tax amounts over \$5,000. Beginning in 2020, the Company must certify maintaining at least 100 full-time employees. The Company will reimburse the City 1% for each full-time employee below 100 in each of the years 2020 to 2024. The City will retain 100% of the taxes during the years 2020 to 2024.

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

(11) SUBSEQUENT EVENTS

Management has reviewed subsequent events through June 28, 2018, 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

Supplement 1

Budgetary Comparison Schedule for the General Fund
For the Year Ended December 31, 2017

	General Fund		
	Budgeted Amounts		Actual Budgetary Basis
	Original	Final	
REVENUES			
Local property taxes	\$ 8,540,596	\$ 8,540,596	\$ 8,342,935
Homestead exemption reimbursement	484,048	484,048	484,048
Abatements	(20,000)	(20,000)	(20,000)
Other property tax related	241,164	241,164	234,846
Excise taxes	1,433,671	1,433,671	1,485,734
Federal and state assistance	700,960	700,960	771,605
Ambulance fees	1,636,881	1,636,881	1,361,639
Fire/Ambulance charge to towns	160,469	160,469	160,469
Billing services	85,590	85,590	87,353
Other licenses, permits and fees	277,862	277,862	293,974
Economic Development (TIF)	403,075	403,075	403,075
Other	228,820	228,820	229,778
TOTAL REVENUES	14,173,136	14,173,136	13,835,456
EXPENDITURES			
General government	787,868	787,868	733,478
Education	3,647,970	3,647,970	3,647,970
Health and sanitation	249,737	249,737	249,848
Public works	2,162,607	2,162,607	2,102,069
Police department and emergency management	1,940,528	1,940,528	1,850,290
Fire and ambulance	2,398,973	2,398,973	2,286,801
Insurance and retirement	109,800	109,800	107,754
Parks and recreation	602,178	602,178	556,970
Library	215,601	215,601	204,539
County tax	444,434	444,434	444,434
Tax assessment office	185,745	185,745	189,865
Tax increment financing	403,075	403,075	403,075
Appropriations to capital outlays	726,690	726,690	726,690
Other	217,925	217,925	195,627
TOTAL EXPENDITURES	14,093,131	14,093,131	13,699,410
EXCESS OF REVENUES OVER EXPENDITURES	80,005	80,005	136,046
OTHER SOURCES (USES)			
Capital outlays in excess of appropriations	-	-	(242,818)
NET INCREASE IN FUND BALANCE	80,005	80,005	(106,772)
FUND BALANCE - JANUARY 1, 2017	-	-	7,511,917
FUND BALANCE - DECEMBER 31, 2017	\$ 80,005	\$ 80,005	\$ 7,405,145



2017 Unpaid Real Estate Taxes

as of December 31, 2017

ADAMS, ROXANN T.	\$3,601.73	BOUCHARD, BRIAN J. & LISA M.	\$1,223.68
AKERSON, JEFFREY	\$1,861.81	BOUCHARD, CHAD AND CINDY	\$3,054.42
AKERSON, JEFFREY	\$869.96	BOUCHARD, CRAIG D. AND KELLEY E.	\$1,727.97
AKERSON, JOHN - DEV	\$1,488.97	BOUCHARD, CRAIG D. AND KELLY	\$1,763.82
AKERSON, JOHN W. - DEV	\$1,634.76	BOUCHARD, CRAIG D. AND KELLY E.	\$270.07
AKERSON, JOHN W. - DEV	\$1,491.36	BOUCHARD, CRAIG D. AND KELLY E.	\$3,415.31
AKERSON, JOHN W. - DEV	\$1,410.10	BOUCHARD, CRAIG D. AND RICKY A.	\$1,582.18
ALBERT, GILBERT C. - DEC		BOUCHARD, DORINA M.	\$1,778.16
C/O JEANNETTE ALBERT	\$693.10	BOUCHARD, GALEN S. AND ALTHEA	\$619.01
ALLEY, WALTER	\$1,393.37	BOUCHARD, GALEN S. & ALTHEA M.	\$2,368.49
ANDERSON, ALEXANDER AND		BOUCHARD, JEFFERY D. & BONNIE F.	\$1,782.94
CONSTANCE HUSTON	\$372.84	BOUCHARD, JONATHAN	\$1,156.76
ANDERSON, MARY LEE	\$224.62	BOUCHARD, MAYNARD L. - HEIRS	\$2,441.53
ANTTIO, GEORGE M.	\$891.47	BOUCHARD, RICKEY	\$3,099.83
ARCHER, RICHARD S. AND TAMMY J.	\$1,195.00	BOUCHARD, RICKEY	\$2,533.40
ARGRAVES, RICHARD P.	\$2,179.68	BOUCHARD, RICKEY A. & CRAIG D.	\$274.85
ARGRAVES, RICHARD, ALMA, & BRANDON M.	\$129.06	BOUCHARD, RICKEY A. & CRAIG D.	\$239.00
ARISTOTLE, LLC	\$1,035.71	BOUCHARD, RICKEY A. & CRAIG D.	\$1,242.80
ATCHESON, THOMAS J.	\$3,232.47	BOUCHARD, RICKEY A. & CRAIG D.	\$3,501.35
ATCHESON, THOMAS J.	\$1,888.10	BOUCHARD, RICKEY A. & CRAIG D.	\$1,773.38
AUSTIN - GLASS, PRISCILLA T.	\$592.72	BOUCHARD, SCOTT A. ET AL	\$1,319.28
BABIN, STEVE N. & TRACY L.	\$2,401.95	BOUCHER, CAROLINE D.	\$2,165.34
BACON, JAMES D., JR. AND ROBBIN J.	\$5,520.90	BOURGOINE, DANIEL	\$1,223.68
BAILEY, KENDALL K.	\$516.24	BOURGOINE, DANIEL J	\$274.85
BALDWIN, ROBERT W.	\$11.95	BOURGOINE, DANIEL J.	\$977.51
BALLARD, KEITH & NORMA	\$1,716.74	BOWMASTER, PETER W.	\$1,324.06
BALLARD, KEITH H. AND NORMA J.	\$1,575.01	BRAGDON, MORRIS E. & DEBRA C.	\$160.13
BALLARD, WAYNE B. AND THERESA J.	\$865.18	BRICK HOUSE REALTY, INC.	\$1,694.51
BARD, GARY J.	\$2,038.67	BROWN, TIMOTHY L.	\$692.13
BARNES, ALAN L. & KIM R.	\$728.95	BROWN, TIMOTHY L. & ROBIN L.	\$891.33
BARRETTO, JOHN	\$445.54	BRUNETTE, VINCENT J.	\$616.62
BEAULIEU, GERRY J.	\$1,859.42	BURBA, JOHN	\$1,758.82
BEAULIEU, LEE A., JR. AND HEATHER H.	\$1,261.92	BURBY, JAMES L. AND CHRISTINA L. DUBOIS	\$1,469.85
BEAULIEU, PEGGY S.	\$1,410.10	BURBY, RAYMOND L. AND JO ANN R.	\$731.34
BEAUSOLEIL, ARMAND R.	\$2,339.81	BURGAY, TRENT J.	\$2,131.88
BELANGER, JOHN	\$14.34	BURGESS, HENRY	\$501.90
BELANGER, JOHN	\$1,264.31	BURGESS, HENRY	\$1,118.52
BELL, JUSTIN R. & BELL, RICHARD H.	\$1,211.72	BURGESS, HENRY	\$1,204.56
BERNAICHE, MICHAEL P.	\$2,136.66	BURTT, JEFFREY J.	\$346.04
BERNAICHE, TRAVIS	\$2,392.39	BURTT, KEVIN S.	\$683.54
BERUBE, LEO - DEV	\$1,070.72	C. RAY MANAGEMENT LLC	\$2,602.71
BIELINSKI, GRETA T.	\$1,885.71	C. RAY MANAGEMENT, LLC	\$975.12
BLACKSTONE, SAMUEL S. & BLACKSTONE,		C. RAY MANAGEMENT, LLC	\$1,058.77
PATTY ANN	\$4,868.43	C. RAY MANAGEMENT, LLC	\$1,895.27
BLACKSTONE, SAMUEL S. & BLACKSTONE,		C. RAY MANAGEMENT, LLC	\$1,904.83
PATTY ANN	\$128.87	C.S. MANAGEMENT, INC.	\$819.24
BLACKWELL, DWAYNE	\$982.29	C.S. MANAGEMENT, INC.	\$819.24
BLACKWELL, DWAYNE H.	\$1,106.57	C.S. MANAGEMENT, INC.	\$819.24
BLACKWELL, DWAYNE H.	\$712.22	C.S. MANAGEMENT, INC.	\$820.75
BLACKWELL, DWAYNE H.	\$996.63	CAIN BROOK REALTY TRUST	\$90.82
BLACKWELL, DWAYNE H.	\$592.72	CAMPBELL, MONA	\$2,437.80
BOIS, ALAIN R. & TRACY, AMANDA E.	\$4,483.64	CANXUS BROADCASTING CORP.	\$160.13
BOSSE, JANET M. AND JASON THERIAULT	\$413.47	CANXUS BROADCASTING CORP.	\$5,910.47
BOUCH CORPORATION	\$2,801.08	CAPAROTTA, ANTHONY L.	\$446.93
BOUCHARD, BRADLEY D. & AMY R.	\$356.11	CAPAROTTA, ANTHONY L. & KENNETH A.	\$1,211.73
BOUCHARD, BRIAN J. & LISA M.	\$3,346.00	CARIBOU ENTERPRISE GROUP, LLC	\$215.10



2017 Unpaid Real Estate Taxes

as of December 31, 2017

CARIBOU ENTERPRISE GROUP, LLC	\$215.10	DAMBOISE, E. OWEN - DEV	\$1,223.68
CARIBOU ENTERPRISE GROUP, LLC	\$1,684.95	DAVID, JODY	\$47.80
CARON, DANA P. & BEVERLY J.	\$559.26	DAVID, JODY	\$250.48
CARON, DANA P. & BEVERLY J.	\$1,515.26	DEMERCHANT, KENT D. AND LORI L.	\$2,629.00
CARON, DANA P. AND BEVERLY J. - LIFE ESTATE	\$2,260.94	DEMOURA, ANTONE	\$750.46
CARON, GALEN J.	\$361.10	DEROSIER, RITA	\$1,586.96
CARON, RICHARD S.	\$1,343.18	DEVOST, SADY - DEC	\$967.95
CASSIDY, DANA	\$39,461.29	DINSMORE, RONALD W. AND JUDY M.	\$833.55
CASSIDY, DANA	\$29,686.19	DIONNE, APRIL A.	\$748.07
CAVAGNARO, CHAD L. & CHELSEY A.	\$272.46	DIONNE, MARY	\$351.33
CHADSEY, ERIC	\$255.61	DITSON, GEORGE AND MARIE	\$150.57
CHAMBERLAIN, TROY W.	\$1,763.82	DOAK, RICKY L.	\$193.59
CHAMPAGNE, RONALD A., JR. & KIMBERLY A.	\$2,086.47	DOBSON, SHELBY GAIL	\$1,825.75
CHAPMAN, DONALD F.	\$439.76	DOMBROSKI, JUDY C.	\$1,422.05
CHESTNUT, JEFFREY S. & CHESTNUT, KERRI LYNN	\$461.27	DOODY, FREDERICK A. & LONNIE J.	\$255.73
CHOLEWA, ARLENE L.	\$736.12	DOROEN, JOSHUA K.	\$1,776.48
CLARK, JEAN B. & BARBARA FINLAY	\$1,577.40	DORRANCE, CARL G. AND NANCY S.	\$1,222.34
CLARK, ROBERT P. AND TAMMY S.	\$604.67	DRAKE, FORREST - DEV.	\$102.77
CLEVETTE, KEVIN	\$351.33	DRAKE, FORREST - DEV.	\$100.38
COLE, DONALD E.	\$1,039.65	DRAKE, JUDSON	\$929.71
COMPOUND HOLDINGS LLC	\$333.78	DREW, DAVID K. & THERESA M.	\$532.97
COMPOUND HOLDINGS LLC	\$105.16	DRINKALL, GLENN D. AND KRISTINA J.	\$748.07
CONNOLLY, ROGER M. TRUSTEE OF THE STOCKHOLM REALTY	\$255.73	DRISCOLL, DOUGLAS A. AND DONNA M.	\$1,629.98
CONNOLLY, ROGER M., TRUSTEE OF THE STOCKHOLM REALTY	\$1,840.30	DROST, SCOTT T.	\$210.32
CONROY, SHIELA A.	\$274.85	DUBE, EDWARD L. AND THERESA A.	\$1,933.51
COOK, JEFF	\$122.84	DUFOUR, KENNETH G.	\$1,175.88
COOK, JEFFREY A.	\$150.57	DUNCAN, JASON B. & GLORIA	\$270.07
CORBIN, CHRISTOPHER	\$2,055.40	DUNCAN, JASON B. AND GLORIA	\$2,997.06
CORBIN, CHRISTOPHER	\$45.41	DUPLESSIE, PHILLIP	\$956.00
CORBIN, JOSEPH F.	\$511.46	DUVEFELT, HANS L. AND EMMA	\$540.14
CORBIN, JOSEPH F. & LAURA L.	\$1,140.03	DUVEFELT, HANS L. AND EMMA	\$286.80
CORBIN, TRACY T.	\$2,167.73	ELLIS, GENE & SHARON S.	\$542.53
CORRIVEAU, ELLIE J.	\$1,068.33	EMMERT, NICOLE - WOOD	\$303.53
COTE, KIRK	\$152.96	ESPLING, DEBRA AND MARK	\$301.14
COTE, KIRK	\$66.92	ESQUIBEL, KIMBERLY	\$3,407.79
COTE, KIRK A.	\$1,622.81	EVANS, RITA M.	\$2,093.64
COTE, LAWRENT J. AND ANGELA	\$212.71	EVANS, RITA M.	\$588.00
COTE, MARGARET M.	\$1,350.35	EVANS, RITA M.	\$1,305.26
COTE, MATTHEW A.	\$1,142.42	EWING, BRIAN E. & DARLENE M.	\$2,155.78
COTY, CHERYL	\$262.90	EWING, CLARK & THERESA	\$2,089.81
COTY, GORDON P., JR.	\$944.05	FARLEY-BELANGER, ARLENE	\$439.76
COUTURE, BOBBI-JO & GREGORY HANLEY	\$1,147.20	FARMERS REALTY TRUST	\$11.95
CRAIG, MARCUS & JENNIFER	\$26.29	FISHER, DWAYNE SR., ANGELA & DWAYNE, JR.	\$393.09
CRAIG, MARCUS A. AND JENNIFER L.	\$4,380.87	FIVE STAR HOME MAINTENANCE, LLC	\$372.84
CULLINS, TERRY S.	\$1,350.56	FIVE STAR HOME MAINTENANCE, LLC	\$3,372.29
CURRAN, DAVID	\$614.23	FLAGG, APRIL A.	\$2,227.48
CURRIE, ERNIE J. & BETTY J.	\$1,641.93	FLAHERTY, ERIC	\$7,965.87
CYR, JAMES A. AND COLLEEN S.	\$1,215.73	FLANNERY, ANDREA M.	\$2,072.13
CYR, LESLIE ANN	\$258.12	FLANNERY, JEREMIAH M.	\$291.58
CYR, LINDSAY & RICHARD	\$172.08	FORBES, BRYAN L.	\$2,934.92
CYR, LON L. AND DE ANGELA M.	\$2,758.06	FORBES, BRYAN L. & DEBRA A.	\$2,595.54
CYR, ROWENA G.	\$733.56	FORD, RANDOLPH, et.al. & TREVOR J.D. & SUSAN P. PARR	\$430.20
DAIGLE, DOUGLAS A.	\$1,400.54	FORTIN, LINDA	\$143.40
DAMBOISE, BERNARD D. & GLORIA M.	\$1,142.42	FORTIN, LINDA	\$176.86
		FORTIN, LINDA & GRAY, KIMBERLEY	\$167.30



2017 Unpaid Real Estate Taxes

as of December 31, 2017

FOSTER, DARREL J. & VICTORIA S.	\$1,001.96	HANEY, NATHAN	\$1,106.57
FOURNIER, FRANKLIN & ARLENE	\$3,993.69	HANLEY, GREGORY M. & BOBBI JO	\$4,411.94
FOX, PETER R.	\$3,957.84	HANSON, DANA L.	\$36.15
FRANK, ROBIN D. AND MARTHA J.	\$1,680.17	HANSON, DARLENE ALBERT- &	
FRANK, ROBIN D. AND MARTHA J.	\$1,817.81	DARREN E. ALBERT	\$1,720.80
FRANK, ROBIN D. & MARTHA J.	\$2,471.26	HARMON, COLLEEN	\$1,288.21
FRAZIER, HOLLI MARIE	\$621.40	HARMON, COLLEEN	\$243.78
FREEMAN, PETER J.	\$2,507.11	HARTLEY, ALLYN D.	\$224.66
FUHRMANN, FRANCIS AND GAIL	\$1,438.34	HERBERT, JACK AND TEELYNNE	\$1,701.68
GAGNON, ANGELA AND JOHN	\$1,730.36	HERBERT, JACK S. & TEELYNNE R.	\$3,202.60
GAGNON, ANGELA C. & JOHN B.	\$1,474.63	HEWITT, FLINT A.	\$956.00
GAGNON, ANGELA C. & JOHN B.	\$2,444.97	HEWITT, TRAVIS L.	\$1,567.84
GAGNON, DEBRA	\$66.92	HICKEY, DEBORAH L. & ALLENDER, SCOTT J.	\$1,142.42
GAGNON, DEBRA L.	\$523.41	HOBBS, DALE JR.	\$298.75
GAGNON, DEBRA L.	\$786.31	HOLABIRD, MATHEW & JESSICA	\$10.91
GAGNON, ERIC	\$1,677.78	HOLDSWORTH, GHENT II	\$2,612.27
GAGNON, MICHAEL E. AND LU H.	\$1,461.29	HOLDSWORTH, GHENT II	\$597.50
GAGNON, NICHOLAS B. AND TAMMY A.		HOLDSWORTH, GHENT II.	\$485.17
AND ROBERT GAGNON	\$1,957.23	HOLMAN, LORI JEAN WARK	\$1,333.62
GAGNON, NICHOLAS B. AND TAMMY A.		HOLMES, KEVIN L.	\$1,144.81
AND ROBERT GAGNON	\$950.68	HOLMES, KEVIN L. AND JOCELYN C.	\$207.93
GAGNON, NICHOLAS B. AND TAMMY A.		HOLMES, LORETTA M.	\$482.78
AND ROBERT GAGNON	\$869.34	HOOEY, RAYMOND AND GLADYS	\$1,065.94
GAGNON, NICHOLAS B. AND TAMMY A.		HOOEY, RAYMOND R., JR. AND RAYMOND R., SR.	\$1,202.17
AND ROBERT GAGNON	\$174.47	HOTELLING, CAROL - DEC	\$523.41
GAGNON, RONALD L.	\$855.62	HUCKINS, MADELINE AND MICHAEL LOVELY	\$1,517.65
GAGNON, TAMMY A.	\$2,274.53	HUNTER, MATTHEW A.	\$1,957.41
GAHAGAN, KIM S. & FREDERICK A.	\$407.93	J & S CONSTRUCTION, LLC	\$1,336.01
GALLAGHER, GAIL L.	\$1,185.44	JACKSON, ANGELA	\$1,703.63
GANDEE, DIANA	\$912.98	JACKSON, CARLTON E., SR. AND DIANE	\$814.30
GAUVIN, CAROL A.	\$3,375.55	JACKSON, CRAIG P.	\$1,156.76
GAUVIN, RANDY F.	\$750.46	JANDREAU, LAWRENCE	\$217.49
GIGGEY, LENA	\$332.21	JANDREAU, LAWRENCE	\$143.40
GIRARD, KAREN T. AND STEVEN P. MOUNTS	\$2,994.68	JANDREAU, LAWRENCE	\$188.81
GLASS, PRISCILLA	\$133.84	JANDREAU, LAWRENCE	\$210.32
GODIN, ADRIEN J. & NANCY L.	\$1,818.79	JANDREAU, LAWRENCE & GINETTE- LIFE ESTATE	\$2,085.71
GODIN, DANIEL E. & SHANNAN M.	\$389.57	JANDREAU, LAWRENCE & JANET	\$1,309.72
GORENCE, RICHARD B. & PAULA A.	\$2,098.42	JANDREAU, ROBERT	\$114.72
GRANT, MICHELLE	\$102.77	JANDREAU, ROBERT	\$145.79
GREENIER INC.	\$4,983.15	JANITZ, WALTRAUD I. - DEV.	\$1,314.50
GREENIER, PEGGY LEE	\$1,094.62	JEWETT, RICHARD W.	\$386.05
GREENWOOD, BRYAN C.	\$836.50	JOHANSEN, CHERYL A.	\$769.58
GRIFFETH, SHARON L.	\$207.23	JOHNS, KAREN & ED VAN DUSEN	\$40.63
GRIFFIN, KIP A.	\$1,226.07	JOHNS, KAREN & ED VAN DUSEN	\$190.02
GUERRETTE, ALAN	\$434.98	JOHNSON, CHRISTIAN & CINDY	\$4,481.25
GUERRETTE, LIZA M.	\$1,264.31	JOHNSON, CHRISTIAN J.D. & CINDY A.	\$2,222.70
GUILLEMETTE, LINDA - DEC	\$1,773.38	JOHNSTON, DANA L.	\$2,012.38
GUY, DYLAN M.	\$1,708.85	JOHNSTON, LAWRENCE R.	\$384.92
HAINES, STEVEN G.	\$900.12	JOHNSTON, RONALD D. AND JOYCE	\$198.37
HALEY FAMILY FARM, INC.	\$1,242.80	JONES, DANA G.	\$246.17
HALL, WAYNE K. AND DONNA M.	\$559.26	JONES, TIMOTHY L. AND DONNA P.	\$1,474.63
HALLETT, BRYAN & GAGNON, MORGAN	\$1,460.29	KATAHDIN TRUST COMPANY	\$4,443.01
HAMMONDS, RICHARD	\$210.32	KATAHDIN TRUST COMPANY	\$1,883.32
HANEY, CHRISTOPHER A.	\$1,448.34	KEATON, VAUGHN & BRENDA	\$3,264.74
HANEY, CHRISTOPHER A.	\$1,197.39	KEATON, VAUGHN R. AND BRENDA	\$3,226.50



2017 Unpaid Real Estate Taxes

as of December 31, 2017

KELLEY, ROBERT R. AND HELEN M.	\$26.80	MARTIN, SCOTT	\$630.96
KELLY, JAMES L.	\$1,646.71	MARTIN, SCOTT	\$855.62
KETCH, MAX H., TAMMY CLARK, SCOTT KETCH & HEIDI LAMOTHE	\$989.46	MARTIN, SCOTT A.	\$4,509.93
KIDNEY, GLORIA J.	\$152.41	MARTIN, SCOTT A.	\$4,156.21
KING, ALLEN G. AND PAMELA R.	\$243.78	MARTIN, SCOTT A.	\$2,992.28
KING, JEREMY J.	\$874.74	MARTIN, SCOTT ALLEN	\$6,591.62
KINGSBURY, ROBB AND KRISTI	\$1,594.13	MARTIN, SCOTT M.	\$2,471.26
KINNEY, JOHN D. & ETHEL M.	\$33.46	MARTIN, TIMOTHY AND BARBARA	\$458.88
KINNEY, JOSHUA D. & JULIE J. BLACKSTONE-KINNEY	\$1,727.97	MARTIN, TIMOTHY R. AND BARBARA A.	\$3,477.45
LABBE, ROLAND JR. & SHELLEY	\$222.27	MARTIN, VIRGINIA AND GAIL NADEAU	\$1,477.02
LABRECK, ALFRED JR. AND GLORIA D.	\$812.60	MASSE, KEVIN J.	\$516.24
LAFRANCOIS, MILDRED - DEC	\$52.58	MAZEROLLE, CLIFFORD J. - ESTATE OF	\$1,407.71
LAGASSE, DOUGLAS AND LISA	\$681.15	MCBREAIRTY, BRANDON	\$35.85
LAGASSE, DOUGLAS P. & WILLIAMS, VICKIE	\$1,417.27	MCBREAIRTY, DONALD	\$738.51
LAGASSE, DOUGLAS P. AND LISA	\$865.18	MCCARTHY, LORIE	\$300.97
LAGASSE, HEATHER R	\$62.14	MCCROSSIN, SETH H.J. & DAWN M. LANDEEN	\$1,295.38
LAGASSE, HEATHER R.	\$62.14	MCDUGAL, WALTER & JANET	\$1,151.98
LAGASSE, LLOYD G.	\$910.59	MCKELLIPS, KITTY L.	
LAMOTHE, CLAUDE A.	\$1,723.19	AND CELENA M. PAUL - GREENIER	\$1,410.10
LAND HO, INC.	\$724.68	MCLAUGHLIN, DANIELLE	\$518.41
LANDEEN, KENDALL D. & DARLENE	\$58.43	MCLAUGHLIN, EVANS D. AND RHONDA A.	\$2,585.98
LAPOINTE, ROBERT J.	\$568.82	MCLAUGHLIN, JERRY, JR.	\$341.77
LAPOINTE, SHERIL A.	\$1,281.04	MERCHANT, LEON L.	\$932.10
LAPOINTE-KERNAN, ROSANNE	\$1,570.23	MERCHANT, LEON L.	\$19.12
LARSON, NATHAN	\$645.30	MERLIN ONE, LLC	\$160.13
LATHAM, KATE & FRASER, WESLEY	\$898.64	MERLIN ONE, LLC	\$52.58
LAVOIE, LOUIS J., JR.	\$2,382.83	MERLIN ONE, LLC	\$27,888.91
LAVOIE, LOUIS, JR.	\$3,415.31	MICHAEL, MONA G.	\$190.09
LEAVITT, THOMAS M.	\$248.56	MICHAUD, JAMES H.	\$43.02
LEVESQUE, ANDREW J. & HEATHER R.	\$2,851.27	MICHAUD, JAY AND LISA	\$1,302.55
LEVESQUE, VERNA	\$1,570.23	MICHAUD, KIM R.	\$767.19
LEWIS, BRYANT J., SR.	\$94.36	MICHAUD, KRISTI HAINES & REGINALD JOHN	\$1,364.69
LEWIS, JAMES A.	\$320.26	MICHAUD, MICHAEL P.	\$959.59
LIBBY, MICHAEL PAUL	\$564.04	MICHAUD, MICHAEL P. AND YURI K.	\$234.50
LIBBY, ROBERT A. AND DANIEL DOUGLASS	\$300.58	MICHAUD, MICHAEL P., YURI K., MATTHEW L.A. & MAXBRYAN L.T.	\$306.85
LINDSEY, BRYANT C. AND BRANDY L.	\$1,739.92	MICHAUD, PAUL H.	\$372.84
LISTER, ALLYN L. AND CHERYL A.	\$1,426.83	MICHAUD, ROLAND R. J. & ANITA G.	\$740.90
LITTLE, BASIL EDWARD, JR.	\$621.40	MILLER, RONALD E., JR.	\$726.56
LITTLE, GARY W. & LAGASSE, KAREN	\$325.04	MILTON, GARRICK AND SANDRA	\$1,364.69
LIZOTTE, RONALD J.	\$247.39	MILTON, GARRICK E. AND SANDRA L.	\$1,959.51
LIZOTTE, RONALD J.	\$237.77	MOIYEE CORPORATION	\$86.04
LOGGANS, DONALD L.	\$164.91	MOIYEE CORPORATION, THE	\$119.50
LONGLEY, LANCE L. & LISA G.	\$1,594.13	MOIYEE CORPORATION, THE	\$1,242.80
LONGLEY, PATRICIA E.	\$1,151.98	MOIYEE CORPORATION, THE	\$47.80
LOVE, JUSTIN L. & SARAH M.	\$912.98	MOIYEE CORPORATION, THE	\$155.35
LOZOWAY, FRED C.	\$1,616.43	MOIYEE CORPORATION, THE	\$100.38
MADORE, GARY R. JR & AMBER R.	\$1,429.22	MOIYEE CORPORATION, THE	\$69.31
MALM, TIMOTHY E.	\$1,039.65	MOIYEE CORPORATION, THE	\$88.43
MANCOS, MICHAEL A.	\$688.32	MOIYEE CORPORATION, THE	\$109.94
MAPLE RIDGE PROPERTY MANAGEMENT, LLC	\$1,398.15	MOIYEE CORPORATION, THE	\$124.28
MARRETT, DAVID AND SANDY	\$1,321.67	MOIYEE CORPORATION, THE	\$924.93
MARTIN, BILLIE-JO	\$348.94	MOIYEE CORPORATION, THE	\$824.55
MARTIN, DAVID N.	\$898.87	MOIYEE CORPORATION, THE	\$28.68
		MOIYEE CORPORATION, THE	\$131.45



2017 Unpaid Real Estate Taxes

as of December 31, 2017

MOIYEE CORPORATION, THE	\$167.30	QUIMBY, LEWIS G., JR.	\$822.16
MOIYEE CORPORATION, THE	\$100.38	RAND, TIMOTHY	\$1,328.84
MOIYEE CORPORATION, THE	\$23.90	RAND, TIMOTHY A.	\$66.92
MOIYEE CORPORATION, THE	\$35.85	RANDAZZO, DANIEL T.	\$2,256.16
MOIYEE CORPORATION, THE	\$109.94	RANDOLPH, DALE I.	\$1,159.15
MOIYEE CORPORATION, THE	\$107.55	RICHARDSON, DERRELL	\$17,016.80
MOIYEE CORPORATION, THE	\$54.97	RICHARDSON, DERRELL	\$2,299.18
MONAHAN, ROSEMARY & MONAHAN, ASHLEY S.	\$1,104.18	RICHARDSON, DERRELL	\$7,179.56
MORIN, COREY	\$122.82	RICHARDSON, DERRELL	\$1,147.20
MORIN, LOREN AND STEPHEN	\$16.01	RIELLY, RICHARD W., JR.	\$858.90
MORRELL, DOUGLAS C.	\$3,551.54	RINES, JOHN M.	\$987.07
MORRELL, JAMES L.	\$468.44	RING, TIMOTHY E. AND ELEANOR E.	\$20.07
MOXLEY, THOMAS A. AND SHARON B.E.	\$532.97	RING, TIMOTHY E. & ELEANORA E.	\$305.75
MSM REAL ESTATE TRUST WINKLE, MICHAEL K. - TRUSTEE	\$573.60	ROBERTSON, SAMUEL A & KATELYN	\$1,343.18
MUFFLER, LYNNE DELL	\$83.65	ROBERTSON, SAMUEL A. & KATELYN	\$133.84
MULLEN, RICHARD W. AND DENISE M.	\$364.49	ROSSER, RONALD A., JR. AND JOHNA G.	\$894.82
MUNIZ, MICHAEL	\$1,013.36	ROSSIGNOL, DANIEL P. AND JACQUELINE L.	\$437.37
MURPHY, JIM AND COLLEEN C.	\$1,037.26	ROSSIGNOL, GARY A.	\$755.24
MURPHY, LEOLA A.	\$924.93	ROSSIGNOL, TIM	\$102.77
MURPHY, LEOLA A.	\$260.51	ROUSE, DARRELL	\$97.99
MURPHY, RITA M.	\$1,312.11	ROWE-PELKEY, BRENDA J. AS TRUSTEE OF THE BRENDA J. ROWE-PELKEY 2005 TRUST	\$2,117.54
NADEAU, TONY	\$1,680.17	ROY, JAY PAUL	\$1,008.58
NADEAU, TONY AND GAIL	\$2,292.01	SAGE, TERRY L.	\$1,680.17
NADEAU, WILSON W.	\$1,321.67	SANDER, ECKLEY M. AND DONA L.	\$2,666.69
NAPALAPALI, JOLANI	\$1,355.13	SAUCIER, STEPHANIE ELLEN	\$200.76
NELSON, GARRY H. JR. AND MINDY R.	\$1,520.04	SAUNDERS, CHRISTOPHER D.	\$1,273.87
NEWBEGIN, MICHAEL R. & LUCILA F.	\$317.87	SAUNDERS, SUZANNE	\$1,140.03
NEWBEGIN, MICHAEL R. AND LUCILA F.	\$1,006.19	SAVOIE, DALE	\$351.33
NOBLE, CAROLYN JOYCE	\$5,475.49	SCHELLENGER, RICHARD & MARLA	\$755.24
NOBLE, CAROLYN JOYCE	\$1,854.64	SCOTT, RONALD - DEV	\$1,053.99
NOBLE, JOHN - DEV	\$71.70	SEAMAN, YVETTE	\$86.89
NOBLE, JOHN - DEV	\$2,499.94	SEARLES, ROSEANNA M.	\$638.13
OLMSTEAD, AARON G. & HEATHER L. NUNEZ	\$1,926.34	SEARLES, SCOTT	\$121.21
ORSER, CHARLES M.	\$1,003.80	SEARLES, SCOTT & MCLEAN, SARAH	\$267.86
OUELLETTE, CLIFFORD J. & LINDA A.	\$970.34	SEARS, JOSEPH M.	\$580.77
OUELLETTE, JERRY	\$95.60	SHAW, DAVID B.	\$1,754.26
OUELLETTE, LUKE J AND CHRISTINE L	\$944.05	SHAW, JEREMY G.	\$2,299.18
OUELLETTE, PHILIP	\$339.38	SHAW, ROBERT S.	\$76.48
OUELLETTE, STEVEN A.	\$1,042.04	SHAW, ROBERT S. & JILL O.	\$2,834.54
PADDLEFORD, MILTON B.	\$1,240.41	SHAW, ROBERT S. & JILL O.	\$920.15
PALMER, SUSAN M. & ROY, JEFFREY L.	\$490.04	SHAW, ROBERT S. & JILL O.	\$1,962.19
PARADIS, LELAND O., JR.	\$855.62	SHAW, ROBERT S. & JILL O.	\$717.00
PATTERSON, FREDERICK E. & BLANCHE M.	\$1,496.14	SHAW, ROBERT S. & JILL O.	\$8,630.29
PD INVESTMENTS, LLC	\$4,868.43	SHAW, ROBERT S. & JILL O.	\$336.99
PELKEY, JEFFREY	\$216.68	SHAW, ROBERT S. & JILL O.	\$15,307.95
PELLETIER, BRENDA L.	\$1,259.53	SHAW, ROBERT S. II	\$1,529.60
PELLETIER, LOUISE	\$423.71	SHAW, ROBERT S. II	\$798.26
PERRY, CARL LEE	\$1,168.55	SHAW, ROBERT S. II	\$697.88
PHAIR, JUDY M.	\$834.11	SHAW, ROBERT S. II	\$2,387.61
PICARD, MARIO M. & LANA E.	\$31.07	SILSBEE, DAVID	\$451.71
PIERCE, MARGARET M.	\$176.96	SIROIS, LEO J. & KIMBERLY	\$3,286.25
PLAVNICK, KIMBERLY	\$1,868.98	SM TRUST	\$1,864.20
PLOURDE, LARRY AND NOLA	\$2,017.16	SM TRUST	\$179.25
POOLER, TODD M. & MARCY L.	\$308.31	SMITH, JODY R. AND SVEN E. BONDESON	\$346.55
PRATT, CARL AND MELANIE	\$463.66	SNELL, DONALD L. & JUDITH A.	\$172.08

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Unpaid Personal Property Tax

2013

BEAULIEU, GERRY J.	\$530.95
MARTIN, SCOTT	\$4,244.09
THERIAULT, SHANE	\$4,934.35
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	\$9,709.39
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2014

BEAULIEU, GERRY J.	\$553.04
MARTIN, SCOTT	\$9,151.92
ROBERTSON, SAMUEL	\$289.90
THERIAULT, SHANE	\$5,367.61
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	\$15,362.47
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2015

ALGONQUIN POWE & UTILITIES CORP.	\$114.55
BEAULIEU, GERRY J.	\$543.53
CANXUS BROADCASTING CORP.	\$553.52
COTE, MATTHEW	\$220.11
LAVOIE, LOUIS	\$333.53
MARTIN, SCOTT	\$5,951.90
NOBLE, JOHN	\$697.08
ROBERTSON, SAMUEL	\$291.98
SURE WINNER FOODS, INC.	\$186.42
THERIAULT, SHANE	\$5,406.12
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	\$14,298.74
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2016

ALGONQUIN POWE & UTILITIES CORP.	\$105.34
BEAULIEU, GERRY J.	\$540.44
CANXUS BROADCASTING CORP.	\$1,481.63
COTE, MATTHEW	\$219.84
CULLINS, BRYAN	\$261.06
FIVE STAR HOME MAINTENANCE, LLC	\$226.71
G-FORCE LASER TAG, CORP	\$36.64
HOWARD, MICHELLE	\$17.51
LAVOIE, LOUIS	\$593.11
LEAVITT, BRIAN G.	\$114.50
MARTIN, SCOTT	\$3,812.85
NOBLE, JOHN	\$879.36
THERIAULT, SHANE	\$5,512.03
THIBODEAU, GUILDA	\$205.81
TROMBLEY, PHIL	\$91.60
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	\$14,098.43
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2017

ALGONQUIN POWE & UTILITIES CORP.	\$105.16
BEAULIEU, GERRY J.	\$549.70
BELL, JUSTIN & RICK	\$289.19
BERNAICHE PROPERTY MAINTENANCE	\$215.10
BOUCHARD, CRAIG & RICKEY	\$2,335.03
BUB'S CARPENTRY, INC.	\$28.68
BURBA, JOHN & MELISSA	\$21.51
CANXUS BROADCASTING CORP.	\$1,560.67
CORBIN, CHRIS	\$121.89
COTE, MATTHEW	\$224.66
CROUCH, TAMMIE AND	\$1,257.14
CROUCH, TAMMIE AND	\$437.37
CROWN PARK INN	\$1,814.01
CULLINS, BRYAN	\$272.46
CYR, MICHAEL	\$2,468.87
CYR, TRACEY	\$35.85
DOLLAR EXPRESS STORES, LLC	\$1,269.09
FIVE STAR HOME MAINTENANCE, LLC	\$215.10
FOURNIER, ARLENE	\$145.79
FULTON, JOHN	\$203.15
HERBERT, JACK	\$375.23
HIGI SH, LLC	\$83.65
HOWARD, MICHELLE	\$38.24
KEATON, BRENDA	\$40.63
LAVOIE, LOUIS	\$619.01
LEAVITT, BRIAN G.	\$114.72
LYONS, JOHN	\$138.62
MARTIN, SCOTT	\$3,864.63
MICHAUD, EDMOND & TODD	\$188.81
MOIYEE CORPORATION, THE	\$38.24
NOBLE, JOHN	\$917.76
RENE'S MASONRY	\$57.36
ROLLINS TRANSPORT LLC	\$277.24
ROSSIGNOL, GARY	\$40.63
SHAW, ROBERT	\$4,844.53
SITEL CORPORATION	\$1,928.73
SKONIECZNY, M. & SON, INC.	\$4,330.68
THERIAULT, SHANE	\$5,752.73
THIBODEAU, GUILDA	\$279.63
TROMBLEY, PHIL	\$95.60
VIRTUAL MANAGED SOLUTIONS	\$927.32
WILLIAMS, KARLYN	\$241.39
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	\$38,765.80
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Tax Liens as of December 31, 2017

ADAMS, ROXANN T.	\$3,666.72	ESPLING, DEBRA AND MARK	\$475.26
AKERSON, JOHN W. - DEV	\$1,464.66	FIVE STAR HOME MAINTENANCE, LLC	\$3,242.77
ALBERT, GILBERT C. - DEC C/O		FLAHERTY, ERIC	\$8,155.72
JEANNETTE ALBERT	\$748.05	FORD, RANDOLPH,et.al. & TREVOR J.D.	
ALLEY, WALTER	\$1,341.66	& SUSAN P. PARR	\$484.83
ANDERSON, ALEXANDER		FORTIN, LINDA	\$197.69
AND CONSTANCE HUSTON	\$547.05	FORTIN, LINDA	\$243.85
ARCHER, RICHARD S. AND TAMMY J.	\$1,376.75	FORTIN, LINDA & GRAY, KIMBERLEY	\$221.62
ARGRAVES, RICHARD P.	\$334.38	FRAZIER, HOLLI MARIE	\$1,154.84
ATLANTIC SALMON FOR		FREEMAN, PETER J.	\$2,695.41
NORTHERN MAINE, INC.	\$261.68	GAGNON, DEBRA	\$121.12
AUSTIN - GLASS, PRISCILLA T.	\$151.97	GAGNON, DEBRA L.	\$813.61
BALLARD, WAYNE B. AND THERESA J.	\$699.84	GAGNON, DEBRA L.	\$967.57
BARNES, ALAN L. & KIM R.	\$804.25	GAGNON, NICHOLAS B. AND TAMMY A.	
BERUBE, LEO - DEV	\$660.26	AND ROBERT GAGNON	\$63.26
BIELINSKI, GRETA T.	\$1,923.14	GALLAGHER, GAIL L.	\$1,388.65
BLACKWELL, DWAYNE	\$1,044.15	GLASS, PRISCILLA	\$188.12
BLACKWELL, DWAYNE H.	\$1,168.57	GORENCE, RICHARD B. & PAULA A.	\$2,329.40
BLACKWELL, DWAYNE H.	\$773.75	GRANT, MICHELLE	\$157.01
BLACKWELL, DWAYNE H.	\$1,058.50	GREENIER INC.	\$5,043.23
BLACKWELL, DWAYNE H.	\$654.11	GRIFFIN, KIP A.	\$1,281.66
BOUCHARD, BRADLEY D. & AMY R.	\$410.66	HALL, WAYNE K. AND DONNA M.	\$236.34
BRUNETTE, VINCENT J.	\$671.48	HANEY, CHRISTOPHER A.	\$1,630.40
BURGESS, HENRY	\$563.18	HANEY, CHRISTOPHER A.	\$1,252.94
BURGESS, HENRY	\$1,173.98	HANEY, NATHAN	\$1,162.01
BURGESS, HENRY	\$1,266.68	HARTLEY, ALLYN D.	\$411.81
CAPAROTTA, ANTHONY L.	\$508.14	HEWITT, FLINT A.	\$1,137.47
CARIBOU ENTERPRISE GROUP, LLC	\$269.48	HICKEY, DEBORAH L. & ALLENDER, SCOTT J.	\$445.38
CARIBOU ENTERPRISE GROUP, LLC	\$262.55	HOLMAN, LORI JEAN WARK	\$1,306.64
CARIBOU ENTERPRISE GROUP, LLC	\$1,741.09	HOLMES, LORETTA M.	\$433.35
CHESTNUT, JEFFREY S.		HOOEY, RAYMOND AND GLADYS	\$1,240.98
& CHESTNUT, KERRI LYNN	\$515.94	HOOEY, RAYMOND R.,JR.	
CLEVETTE, KEVIN	\$547.95	AND RAYMOND R.,SR.	\$1,383.93
COOK, JOHN	\$75.66	HOTELLING, CAROL - DEC	\$697.80
CORBIN, JOSEPH F.	\$566.19	JOHANSEN, CHERYL A.	\$944.26
CORBIN, JOSEPH F. & LAURA L.	\$1,315.16	JOHNSTON, DANA L.	\$1,263.03
CORRIVEAU, ELLIE J.	\$1,130.29	JOHNSTON, RONALD D. AND JOYCE	\$252.73
COTE, MARGARET M.	\$1,525.73	JONES, DANA G.	\$424.81
COTE, MATTHEW A.	\$963.12	KATAHDIN TRUST COMPANY	\$4,644.59
CYR, LESLIE ANN	\$438.75	KEATON, VAUGHN & BRENDA	\$2,413.14
CYR, LINDSAY & RICHARD	\$174.44	KELLY, JAMES L.	\$1,822.44
CYR, LON L. AND DE ANGELA M.	\$191.15	KETCH, MAX H.,TAMMY CLARK,	
DAVID, JODY	\$101.98	SCOTT KETCH & HEIDI LAMOTHE	\$1,169.93
DEVOST, SADY - DEC	\$531.89	LAPOINTE, SHERIL A.	\$1,462.90
DIONNE, MARY	\$541.39	LARSON, NATHAN	\$700.19
DOAK, RICKY L.	\$247.94	LATHAM, KATE & FRASER, WESLEY	\$1,080.04
DRISCOLL, DOUGLAS A. AND DONNA M.	\$1,533.17	LAVOIE, LOUIS J., JR.	\$2,452.92
DUNCAN, JASON B. & GLORIA	\$324.51	LAVOIE, LOUIS, JR.	\$3,493.20
DUNCAN, JASON B. AND GLORIA	\$3,180.97	LEAVITT, THOMAS M.	\$150.67



Tax Liens as of December 31, 2017

LEWIS, JAMES A.	\$494.41	RICHARDSON, DERRELL	\$5,551.39
LITTLE, BASIL EDWARD, JR.	\$795.91	RINES, JOHN M.	\$1,042.37
LONGLEY, PATRICIA E.	\$1,375.59	ROBERTSON, SAMUEL A & KATELYN	\$1,405.47
MADORE, GARY R. JR & AMBER R.	\$1,989.32	ROBERTSON, SAMUEL A. & KATELYN	\$194.68
MANCOS, MICHAEL A.	\$509.97	ROSSIGNOL, GARY A.	\$929.91
MARTIN, SCOTT	\$712.07	ROWE-PELKEY, BRENDA J. AS TRUSTEE OF	
MARTIN, SCOTT	\$923.88	THE BRENDA J. ROWE-PELKEY 2005 TRUST	\$2,038.25
MARTIN, SCOTT A.	\$3,063.10	SEARLES, ROSEANNA M.	\$692.02
MARTIN, SCOTT M.	\$2,541.46	SEARS, JOSEPH M.	\$635.58
MCBREAIRTY, DONALD	\$929.91	ST. PETER, RUDOLPH	
MCLAUGHLIN, EVANS D. AND RHONDA A.	\$2,762.84	& VIOLETTE, JENNIFER J.	\$1,663.40
MCLAUGHLIN, JERRY, JR.	\$515.94	STOECKELER, GEORGE ROBERT - DEC	\$346.47
MILLER, RONALD E., JR.	\$465.21	THERIAULT, RANDY	\$633.19
MOIYEE CORPORATION	\$140.26	THIBODEAU, JOSIE MAE KENNARD ET AL	\$913.02
MOIYEE CORPORATION, THE	\$173.76	THOMAS, BECKY L.	\$526.10
MOIYEE CORPORATION, THE	\$1,298.41	THOMPSON, PAMELA	\$882.06
MOIYEE CORPORATION, THE	\$101.98	TILLEY, JESSICA L.	\$319.06
MOIYEE CORPORATION, THE	\$154.62	TOMPKINS, MICHELE D.	\$1,422.75
MOIYEE CORPORATION, THE	\$149.22	TRACY, GALEN R. - DEV	\$365.31
MOIYEE CORPORATION, THE	\$164.19	TRACY, GALEN S.	\$1,140.39
MOIYEE CORPORATION, THE	\$178.55	TRACY, KURT W.	\$1,925.30
MOIYEE CORPORATION, THE	\$980.16	TROMBLEY, SHAWN	\$252.73
MOIYEE CORPORATION, THE	\$879.66	TROMBLEY, STEVEN LEE	\$467.47
MOIYEE CORPORATION, THE	\$82.83	VALENTINO, FRANK & PAULA	\$1,074.30
MOIYEE CORPORATION, THE	\$185.73	VEINOTE, JASON L. & CARRIE R.	\$609.48
MOIYEE CORPORATION, THE	\$221.62	VIOLETTE, BRENT B.	\$1,558.61
MOIYEE CORPORATION, THE	\$154.62	VON MERTA, RICHARD - LIFE ESTATE	\$1,930.69
MOIYEE CORPORATION, THE	\$78.05	WARNER, LOYCE MARY, ET.AL.	\$1,422.22
MOIYEE CORPORATION, THE	\$90.01	WEATHERHEAD, LAURIE L.	\$1,268.46
MOIYEE CORPORATION, THE	\$164.19	WESSON, BRUCE E.	\$357.15
MOIYEE CORPORATION, THE	\$161.80	WESSON, BRUCE E.	\$12,994.35
MOIYEE CORPORATION, THE	\$109.16	WESSON, BRUCE E.	\$95.32
MSM REAL ESTATE TRUST		WESTIN, MARK L.	\$1,449.99
WINKLE, MICHAEL K. - TRUSTEE	\$628.41	WHITMORE, TRAVIS	\$55.79
MURPHY, LEOLA A.	\$128.89	WILLETTE, RYAN J.	\$1,721.32
MURPHY, RITA M.	\$1,494.00	WITHERLY, MUREL - DEV.	\$314.94
NOBLE, CAROLYN JOYCE	\$5,834.14	WOODS, SEAN & MURPHY, TERRANCE	\$1,451.55
NOBLE, CAROLYN JOYCE	\$1,910.98		
NOBLE, JOHN - DEV	\$125.91		\$212,489.15
NOBLE, JOHN - DEV	\$2,557.05		
OUELLETTE, JERRY	\$63.03		
OUELLETTE, LUKE J AND CHRISTINE L	\$309.85		
OUELLETTE, PHILIP	\$520.11		
OUELLETTE, STEVEN A.	\$1,223.61		
PARADIS, LELAND O.,JR.	\$1,030.41		
PD INVESTMENTS, LLC	\$3,464.40		
PHAIR, JUDY M.	\$1,015.43		
RANDOLPH, DALE I.	\$593.09		
RICHARDSON, DERRELL	\$17,097.84		

City Directory

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.