



2018 ANNUAL REPORT






Annual Report 2018

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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	Carl Grant
Tax Collector	Carl Grant
Treasurer	Carl Grant
Deputy Tax Collector	Holly Nadeau
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	Hope Shafer
Housing Director	Lisa Plourde
Code Enforcement Officer	Kenneth Murchison
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 CEO	Kris Doody, RN
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 David Martin

First elected 2007 • Current term ends 12/31/2019

Deputy Mayor Nicole Cote

First elected 2017 • Current term ends 12/31/2020

Councilor Joan Theriault

First elected 2012 • Current term ends 12/31/2019

Councilor Philip McDonough II

First elected 2011 • Current term ends 12/31/2018

Councilor Timothy Guerrette

First elected 2015 • Current term ends 12/31/2018

Councilor Hugh Kirkpatrick

First elected 2017 • Current term ends 12/31/2020

Councilor R. Mark Goughan

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; annual Mobile Home Park Owner's List 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

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

AROOSTOOK WASTE SOLUTIONS HOURS

8 a.m. – 3:45 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

Zoning Board of Appeals

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

Board of Assessors

- Romeo J. Parent
- Michael Quinlan
- John Weeks

Registration Board of Appeals

- Judy-Ann Corrow
- Gloria Duncan
- Jayne R. Farrin
- Gary Sanfacon

Cary Board of Directors

- Christopher Bell
- Dr. Carl Flynn
- Matthew Hunter
- Rob Kieffer
- Dr. Shawn Laferriere
- Doug Plourde
- Michael Quinlan
- Carl Soderberg
- Susan White

City Council

- Nicole Lee Cote
- R. Mark Goughan
- Timothy Guerrette
- Hugh A. Kirkpatrick
- David A. Martin
- Philip J. McDonough, II
- Joan L. Theriault

Regional School Unit #39 Board of Education

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

Jefferson Cary Memorial Hospital Fund

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

Hospital District Trustees

- Norma Collins
- Doug Plourde
- David Wakem

Library Board of Trustees

- Wendy Bossie
- Jane Foster
- Gail Hagelstein
- Janine Murchison
- Kathryn Olmstead
- Leslie K. Randolph Anderson
- Ryan Schieber

Nylander Board of Trustees

- Kathryn Rebecca Easter
- Gail C. Hagelstein
- Nelson Ketch
- Joyce Knorr
- Deborah McGary Nichols
- Kimber Noyes
- Carol Wolfington

Recreation Commission

- Thomas E. Ayer
- Troy Barnes
- Matthew D. Holabird
- Jane Mavor-Small
- Susan White

Utilities District

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

Planning Board

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

Tri-Community Landfill Board

- Gary D. Aiken
- Kenneth G. Murchison, Jr.

Caribou Housing Authority of Commissioners

- Mary Kate Barbosa
- James Belanger Jr.
- Sandra Bittle
- Carman Durost
- R. Mark Goughan
- Jay Kamm
- Philip McDonough II

Airport Advisory Committee

- David J. Barbosa
- Darrell Bouchard
- Tom Goetz
- Mark Jones
- Shane McDougall
- Philip J. McDonough II
- Douglas Shrum



Legislature

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510
January 3, 2019

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

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will 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) 622-6292

BANGOR
202 Harlow Street, Suite 20360
Bangor, ME 04401
(207) 945-6000

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

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 853-1688

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Legislature



Troy D. Jackson
President of the Senate

THE MAINE SENATE
129th Legislature

3 State House Station
Augusta, Maine 04333

February 22, 2019

Dear residents of Caribou,

Thank you for the opportunity to serve again as your State Senator. I am honored and humbled by the responsibility of representing you, your families, and our area in Augusta. I promise to work hard to do just that.

I'm honored and deeply humbled to have been elected by my colleagues as President of the Maine Senate for the upcoming legislative session. In this new role, I am committed to being an advocate for the people of Aroostook County. I know that folks in our part of the state often feel like no one down in Augusta is listening to our needs. It is my goal to change that.

At the top of my priority list is supporting manufacturing, agriculture, fishing and other industries that make high-quality products and produce jobs here in our state. I will also work to lower health care costs, take on "Big Pharma" to make prescription drugs more affordable, and work to enact a strong "Buy Maine, Buy American" law that will bolster our economy and support jobs.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. I can be reached on my cell at (207) 436-0763 or at the State House at (207) 287-1500. Please feel free to email me anytime at Troy.Jackson@legislature.maine.gov. I also encourage you to sign up for my email newsletter, where I provide regular legislative updates. You can do so at www.mainesenate.org.

Sincerely,

Troy Jackson



Legislature

SUSAN M. COLLINS
MAINE

411 DUNSTON SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1000
PHONE 202-224-2823
(202) 224-2823 (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,

Susan M. Collins
United States Senator



Legislature

JARED F. GOLDEN
2ND DISTRICT, MAINE

1223 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-6306

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

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Jared F. Golden
Member of Congress



Legislature



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

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John DeVeau

P.O. Box 431

Caribou, ME 04736

Home: (207) 999-6281

John.DeVeau@legislative.maine.gov

January 2019

Dear Friends and Neighbors:

I would first like to thank the residents of Caribou for electing me to be your State Representative. It is a responsibility I take seriously and I look forward to serving you in the 129th Legislature. Currently, the State of Maine is facing many critical issues that will require thoughtful action. I look forward to working with legislators from both sides of the aisle to create policies and find solutions that will be of benefit to the residents of District 149.

I will be proudly serving on the Joint Standing Committee on Judiciary, which reviews legislative proposals involving many important topics such as civil actions, protection, family law, domestic relations, child support, adoption, and indigent legal services.

The most rewarding component of serving as your State Representative is helping you navigate the bureaucracy that is Maine State Government. Should you ever find yourself in need of assistance or would like to visit our capital, please do not hesitate to contact me. The best way to reach me is via email at John.DeVeau@legislature.maine.gov or by phone at (207) 999-6281.

Again, thank you for the honor of serving as your State Representative. I hope to hear from you over the next year.

All the best,

John DeVeau

State Representative



City Manager

Harriet Beecher Stowe is attributed with saying, **“When you get into a tight place and everything goes against you...never give up then, for that is just the place and time that the tide will turn.”** 2018 started off in a very tight space with one of the longest and coldest winters in Caribou history. That was followed by the 3rd wettest April in recorded history and a resulting flood season that caused millions of dollars of damage to regional trails, roads, and infrastructure. Eventually the floods subsided and ironically, we then experienced one of the warmest summers ever and broke several temperature records. All of this is a perfect reminder that the past is no indicator of future returns. H. G. Wells once said, **“There are two kinds of minds: One, oriented to the past, regards the future as sort of black nonexistence upon which the advancing present will presently write events. The second kind, oriented to the future, is constructive, creative, organizing. It sees the world as one great workshop and the present as no more than materials for the future, for the thing that is yet destined to be.”**

In that same spirit, I say that 2018 was a year of great minds working constructively and creatively to build a greater Caribou with an unwillingness to placate the past. The following are major happenings that occurred this year:

- The Tri-Community land fill merged with the Presque Isle land fill in order improve waste management efforts in the region and create greater efficiencies in service. The efficiencies derived from this effort will help city residents to save long term costs for regional waste management.
- RSU 39 broke ground on the new K-8 Caribou Community school. This new school will include a technology center to help our youth learn skills in science, technology, math, engineering and the arts. Completion of the school is anticipated for fall 2020. Having this center of learning in Caribou will be a draw for many seeking greater education opportunities for their children and the community.
- Nylander Museum Board has taken the initiative to turn the museum into a center for experiential learning rather than just a warehouse for a natural history collection. They started youth programs about dinosaurs, bugs, geology, animals, and even host local artists' works that highlight the beauty of the region. The museum is becoming a more polished gem in the community.
- The Library is evolving into a true intellectual center. They doubled patronage from 2017 by adding a business resource center for would-be-entrepreneurs, they host writing classes, provide cultural entertainment, and even partnered with the Aroostook Genealogical society to host historic archives for the County. You can't judge this building by its cover anymore.
- One of the great additions to the city is Ms. Jordyn's Preschool which opened on Sweden Street and now provides early education services to over 80 children throughout the year. This required renovation of the old bingo hall and investment into the town core of more than money. This business exhibits hope and faith in our greatest asset for tomorrow; our children.

I look forward to more exciting advances in 2019 and working to build our own, better future.

Dennis L. Marker
Caribou City Manager



City Clerk

2018 in Review . . .

“When someone shows you who they are, believe them the first time.” – Maya Angelou

ELECTIONS

Midterms loomed large over the Clerk’s Office in 2018, and I am not referring to an exam in the middle of an academic term. This office attended caucuses for the Democratic, Green Independent, and Republican parties. We certified over 116 petitions and nomination papers with 851 signatures. In the Spring, we spent time recruiting election clerks and provided a list to the City Council for appointment to a two-year term. Two election clerks chose not to be reappointed and were recognized by the City Council for their years of service.

- Brenda A. Bourgoine – 28 years of service
- Ellen M. Corrow – 48 years of service

The City Clerk acts as supervisor of all federal, state, municipal elections; additionally, the City Clerk is appointed Registrar of Voters and 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.

- May 16, 2018 RSU 39 Budget Meeting
- 30 Caribou voters attended
- June 12, 2018 Primary & Special Referendum Election
- 1062 Votes were cast – Caribou and Connor TWP combined
- June 12, 2018 RSU 39 Budget Validation Referendum
- 1029 Votes were cast
- September 6, 2018 RSU 39 Special Referendum Election
- 620 Votes were cast
- November 6, 2018 General and Referendum Election
- 3116 Votes were cast – Caribou and Connor TWP combined
- 2967 Votes were cast – Caribou Municipal

Rank choice voting was used for the first time in 2018. This change to counting votes doesn’t affect the work load of this office because any counting beyond the first round is done at the state level. Currently the Sec. of State Office leases and provides the City with two tabulators. Because of rank choice voting, the memory sticks for each tabulator cannot be programed for both the State and Municipal elections. This causes one tabulator to be dedicated to the State election and the other tabulator to the Municipal election resulting in it taking additional time to drop ballots, thus resulting in longer than normal lines at the tabulators. Going forward, it would be my recommendation that the City lease an additional tabulator for General Elections. This would be an additional expense.

Following the November election, this Office had to have election materials ready to be picked for a requested recount. In the end, the request for a recount was withdrawn without the City’s materials being picked up. The recount process did delay this office finalizing with the State and the City’s Statement Completion was filed January 11, 2019. Thus, ending an election year unlike any other. It felt like we were working on election issues all through 2018.

COUNCIL SECRETARY

According to the City Charter, “The Council shall appoint an officer of the City who shall have the title of City Clerk and the City Clerk shall be the ex officio secretary of the Council.” As part of serving as their secretary, I keep a record of each Councilor’s attendance to all types of Council meetings including committee meetings. Each quarter I prepare and submit a bill so that each Council member will receive their proper compensation. During 2018, I attended 24 of the 25 organizational, regular, special, and workshop meetings. My single missed meeting was a Special meeting that was held with one agenda item that was an executive session topic.



City Clerk

PUBLIC ACCESS OFFICER

In the fall of 2017, I became the City's Public Access Officer and as such handle all Freedom of Information requests. Since 2017, several formal and informal requests have been processed.

SERVICES PROVIDED BY THIS OFFICE

- Property Tax Collections
- Vital Records
- Excise & Motor Vehicle
- Dog Licenses
- IF&W Registrations
- IF&W Licenses
- Trailer Park Lot Rent Collections
- Supervise Elections
- Voter Registration
- Absentee Ballots
- Dedimus Justice
- Code Enforcement
- Permit Fees
- Airport Hangar Lease Payments
- Business Licenses
- Recording of Sole Proprietorships and Partnerships
- Copying – fee
- Fax - fee
- Notary Public Service – fee

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 2018, 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 2018

CARIBOU: Processed 104 applications. Paid for 103 cases which included 134 people.

Aid to Caribou Residents	\$ 22,323.35
Minus Total Amount Reimbursed by Clients & State of Maine	- \$ 15,625.61
Cost to the City of Caribou	\$ 6,697.74
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 2, 2018

Taxable value of land:	\$ 93,978,500
Taxable value of buildings:	\$ 245,601,400
Taxable value of personal property:	\$ 16,630,200
TOTAL taxable valuation:	\$ 356,210,100

2018 Property Tax Rate: .02370

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 2018, Caribou granted 2,105 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 2018, Caribou granted 326 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 2018, 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 2018, 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 2018, Caribou approved 76 applications for BETE Exemptions. The total amount of exempted value was \$8,008,100. As a result, Caribou was eligible for “Enhanced BETE” reimbursement of over 53% of the lost revenue which amounted to a total reimbursement of \$101,315.42.

Partial exemptions must be adjusted by the City of Caribou’s certified assessment ratio. For 2018, 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 2018, Caribou had 1,427.6 acres in *Tree Growth* and of those 100.3 were first classified in 2018. In the *Farm Land* current use program which totaled 929 acres for 2018, 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 2018, twenty (20) CMAs had qualified for this higher level of certification including Caribou's own Penny Thompson who now holds a CMA-IV, the highest designation.

City of Caribou has much of its property information online. 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 2018 tax year, the Board of Assessors approved eight requests for partial abatement.

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 53.6%.

INTEREST AT 8% PER ANNUM BEGINS 10/01/2018

EFFECTIVE JUNE 30, 2018, 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:	6%
RSU #39 (SCHOOL):	41%
MUNICIPAL APPROPRIATIONS:	53%

Revenue Generators

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 2018 Caribou Board of Assessors: Romeo Parent, Michael Quinlan and John Weeks, Chairman.

Please visit the City of Caribou website for: exemption applications, 2018 Commitment Book, tax maps, 2018 tax bills, and more.

Respectfully submitted,
Penny Thompson

CMA-IV, 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 ****
36 MRSA §841



Caribou Housing Agency

Housing Choice Voucher Program

Safe and Affordable Housing

Caribou Housing Agency has an Annual Contributions Contract (ACC) with the Department of Housing and Urban Development (HUD) to serve 193 families and has a calendar year budget for Housing Assistance Payments (HAP).

The HCV program is designed to meet the needs of low-income families and elderly/disabled by providing rental assistance in rental housing units. The program covers the gap between what the individual/family can afford and what the private market demands for rent.

Applicants are selected from the wait list based on established criteria and preferences. Preferences are in place that target selecting applicants that live/work in the Caribou area, are veterans of the armed forces, have been displaced due to a natural disaster, and/or are or have been displaced due to domestic violence.

Participating households pay a minimum of 30% of their adjusted income or a minimum of \$50.00, whichever is greater, toward rent and utilities.

The rental unit must pass a Housing Quality Standard inspection and fall within HUD's Payment Standard schedule. Households are allowed to select a housing unit anywhere in the Caribou area, and surrounding communities served by CHA, except for the town of Fort Fairfield and the City of Presque Isle.

After successfully fulfilling the program requirements, the Section 8 HCV can be made portable to allow a household to move anywhere in the United States.

Waiting List



- 150 Applicants Pulled
- 42 New Admissions
- Currently, over 62 Applicants on list in the Caribou area.

2,088 Households Served



- 7% Elderly
- 14% Elderly/Disabled
- 35% Family
- 44% Non-Elderly/Disabled

Household Income



- 125 - Social Security/Disability
- 34 - Wages
- 15 - Zero Income
- 8 - TANF
- Average Annual Household Income: \$9,402

172 Rental Units/Month



- 0 - 0 Bedrooms
- 65 - 1 Bedroom
- 82 - 2 Bedrooms
- 25 - 3 Bedrooms
- 0 - 4 Bedrooms

216 Housing Quality Inspections



- 165 - Caribou
- 5 - Limestone/Caswell
- 4 - Washburn

\$860,000 In Rental Assistance



- 50 + Property Owners
- Average Housing Assistance Payment: \$370



Caribou Housing Agency

Family Self-Sufficiency Program

Pathways to Independence

The Family Self-Sufficiency (FSS) is a program that helps Housing Choice Voucher (HCV) families obtain employment that will lead to economic independence and self-sufficiency.

The CHA connects FSS participants with schools, businesses, and other local partners to develop a comprehensive program. The program leads participating FSS family members on the right path to develop the skills and experience which will enable them to obtain employment that pays a living wage.

HCV participants volunteer to enroll in the FSS program and make a commitment to fully participate for five years.

The program consists of developing individual personal goals and a plan to attain their goals. The FSS coordinator walks with the FSS participants, every step of their journey, encouraging them to continue when the road is difficult and celebrating their successes. The FSS staff stays in regular contact with FSS participants through phone calls, meetings, home visits, newsletters, and educational training sessions.

40 FSS Participants



- 23 - Employed
- 16 - Seeking Employment/Schooling
- 1 - In School



\$49,972 Total Escrow Contributions

- Average Escrow Account: \$1,729



Graduates

- 4 Graduates in 2018, with \$15,294 in Escrow Payments
- 90 Total Graduates since 1993

SOMETHING TO THINK ABOUT

In the Caribou Housing area, the Payment Standard for a two-bedroom apartment is \$742 a month.

To afford this rent, a household must earn \$2,473 monthly or \$15.46 per hour based on a 40-hour week. Minimum-wage earners in the area would have to work 62 hours per week to earn enough to afford the area's Payment Standard rent.

- \$11,512 Average Annual Income for CHA Working Adults
- \$9,861 Average Annual Income for all CHA Adults
- \$37,378 Median Household Income for Aroostook County

About Caribou Housing Agency

- CHA was established in 1977
- Governed by a Board of Commissioners consisting of 7 members appointed by the Caribou City Council.
 - JR Belanger, Chairman
 - Jay Kamm, Vice-Chair
 - Mary Kate Barbosa, Board Member
 - Mark Goughan, Board Member
 - Thomas Ayer, Board Member
 - Carman Durost, Board Member
 - Sandra Bittle, Board Member
- CHA employs two (2) staff members
 - Lisa Plourde, Housing Director
 - Sue Ouellette, FSS/Homeownership Coordinator
- Has been designated "High Performer" by HUD (19th consecutive year) for effectively managing the HCV program.

Respectfully Submitted,
Lisa Plourde
Housing Director



Fire & Ambulance

History of Turnout Gear

Historically, firefighters did not have the same level of protective clothing used today. Because of this most fires were fought from the outside of burning buildings, and structures were rarely entered. Early in the history of firefighting, a firefighter's outer clothing was more for warmth and dryness than for protection from fire. In the early 19th century, felt caps were worn of various design and were more for decoration than service; this early headgear did not provide any protection against flame or head injury but did keep water off the firefighter's face. The forerunner of the modern firefighter's helmet was developed in 1830 by a luggage maker Henry Gratacap who was a volunteer firefighter in New York City. He saw a need for a better designed helmet that was both functional and provided protection to the wearer. This helmet is immediately recognizable today as the "New Yorker" style and little has changed in its general shape. The helmet had a high peaked front to retain a helmet shield which was usually adorned with a company name and number and it also featured eight rib sections on the dome (for added rigidity) and a long rear brim that channeled water away from the wearer's neck.

The early use of long trench coats, made of leather or canvas and later made of rubber, was the forerunner of modern turnout jackets. Early coats had felt or wool liners to provide warmth in the winter. These liners later developed into the thermal protection liners found in today's modern coats. Earlier rubber coats were much longer than today's modern turnout jackets, reaching down to a firefighter's mid-thigh and were worn with long rubber boots called "three-quarter boots" which came above the firefighter's knees. This interface of boot and coat left a large gap of protection against fire. This system has since been replaced by the modern combination of a jacket, pants with suspenders, and shorter rubber or leather boots, although some departments still wear the traditional old style of gear.

The combination of modern triple-layer turnout gear with self-contained breathing apparatus (SCBA), PASS device, and modern communications equipment made it more feasible and survivable to enter burning buildings. Modern turnout jackets and pants are made of fire resistant fabrics (mainly Aramids such as Nomex and Kevlar) or polybenzimidazole (PBI). The standard that the National Fire Protection Association has designated to firefighter protective clothing, NFPA 1971: Standard on Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting, which specifies "the minimum design, performance, safety, testing, and certification requirements for structural



firefighting protective ensembles and ensemble elements that include coats, trousers, coveralls, helmets, gloves, footwear, and interface components.

Station Uniform

The first component of firefighting equipment is the uniform that a firefighter will wear around the station. Its purpose is to provide a comfortable clothing that they wear around the station, but will not become an obstruction when a firefighter is required to put on his/her turnout gear. Naturally, turnout gear is to be worn over the station garments during any call that a firefighter is called upon. Another aspect of the station uniform is the station safety shoes, commonly referred to as work boots. These shoes are required to be fitted with safety toes and puncture-resistant soles in most countries in case the firefighter goes out on a call that does not require his/her turnout gear.

United States

The United States follows NFPA 1975, Standard on Station/Work Uniforms for Fire Fighters. NFPA 1975's main purpose is that no part of the uniform garment "ignite, melt, drip, or separate" when exposed to a heat of 500°F for 5 minutes.



Fire & Ambulance

Protective Ensemble

Turnout clothing can consist of a combination of trousers suspenders, boots, and a jacket. Modern sets use a trouser/jacket combination. The advantage of this combination is overlapping coverage to create a protective envelope for the firefighter to operate in.

It has been noted that young children who happen to be in already dangerous circumstances like a building fire may be frightened by the appearance of firefighters so equipped. To deal with that potential problem, many fire departments have school presentations to familiarize children with the gear so as to ensure they will be calm and cooperative during emergencies.

Materials

According to NFPA 1971 and similar standards in other countries, all turnout clothing must have three components: an outer shell, a moisture barrier, and a thermal barrier. In between these layers are pockets of air referred to as "dead zones". These layers of air, along with the three protective layers, help to further insulate the wearer from the extreme environments of fires. Usually turnout pants are outfitted with reinforced knees and leather cuffs.

The materials used for the three layers in turnout trousers and coats may vary but will very often include a Nomex/Kevlar combination of material. As an example, the materials used by the Los Angeles City Fire Department, as found in their 2005 recruit handout are as follows:

- **Outer Shell:** Southern Mills, Advanced, Nomex/Kevlar blend in a "Rip stop Weave", with water repellent finish.
- **Thermal Insulated Layer:** Southern Mills Caldura Batten Quilt Material.

Thermal and Moisture barriers are sewn together for removal for cleaning, repair and replacement from Outer shell.

- **Moisture Barrier:** Breathe-Tex material combined with Nomex/Kevlar blend laminated cloth.

NFPA 1500(Primary Guidelines for the Fire Service) and similar standards mandate firefighters wear protective collars upright and sleeves to protect the fire fighter from exposure to heat, water and debris;

Turnout Trousers

Once the need arises for firefighting personal protective equipment to be worn, a firefighter must properly don the equipment. Turnout trousers will be the first article of clothing that a firefighter will usually put on. Suspenders worn with

the turnout trousers should be the heavy duty type in order to stand up against the heavy weights and rigorous activities they will face. Most experienced firefighters will carry various tools and equipment in their turnout trouser pockets, as well as rope and hardware they may need during an emergency. The turnout trousers, when not in use, are usually stored scrunched down around the boots for efficient and fast access when they are needed. The firefighter may then step into each boot and pull up the trousers and suspenders.

Turnout Coat

A turnout coat is the type of jacket typically worn by firefighters. Oversized pockets allow for carrying tools and equipment, and reflective safety stripes ensure that firefighters remain visible to each other. Protective coats will usually have Velcro or zipper functions which will enable a firefighter to properly and efficiently don this piece of gear. There is also a storm flap which covers this closure area and protects it against heat, damage and loosening. Wristlets, 4 inch (according to NFPA 1500) 100% Nomex coverings along the distal end of the coat arms in with the thumb joint will slip through, fit around the firefighter's hand and provide redundant protection where the skin may show between the glove and coat. They are designed to prevent burns to the wrist, while preventing bunching and remaining flexible.

Overalls

Overalls are available in the same materials and specifications. Usually an overall has a cord built in around the waist to make it fit better. Because of its size it's more difficult to scrunch up the overall around the boots.

Boots

Firefighter turnout boots are usually sized as a regular shoe, but are made of rubber or leather with a Steel toe insert. The boots are slipped inside the legs of the trousers to maintain a barrier from the heat given off by the fire. When the trousers and boots are not being actively used, the trousers will fold down and out around the shins of the boots, ready for quick access for the firefighter. Owing to the enormous number of potential hazards to the feet at a fire scene, turnout boots are required to be able to handle a variety of different hazards. All boots are required to be outfitted with safety toes and a puncture-resistant midsole plate to prevent puncture from sharp objects that may be stepped on.

Flash hood/Nomex Hood & Other Parts of the Ensemble

When helmets do not provide built-in protection for the



Fire & Ambulance

ears, neck and part of the face a protective firefighting hood is worn by firefighters. These are fitted and designed to protect the firefighter's ears, neck, and the parts of his/her face which are not protected by the SCBA mask.

The Nomex Knit, which is standard, is why they are commonly referred to as Nomex hoods. First, the hood is tucked into the collar. The SCBA mask is then donned, and the hood pulled over the face seal to cover any exposed skin.

Firefighter Helmet

The fire helmet's first function was to shed water in early years. Today, it is first and foremost designed to protect a firefighter from falling debris and injury to the head while fighting a fire. The secondary job of the fire helmet is to protect from heat, and hence burns to the head. It provides a hard shell, electrical, heat, and steam burn protection, and in some types of helmets, goggles, a face shield or borkes, a short folding shield that covers the eyes. In the media these are often seen unfolded. All three provide a degree of protection for the firefighter's eyes during rescue and extrication operations. Fire helmets are constructed of various materials including nonconductive materials for protection against electrical currents, carbon fiber and plastic combination for a lightweight design for comfort, and a Kevlar lining for strength and protection. More traditional US fire helmets are made out of leather.

The design of helmets vary from fire service to fire service and depends on the service or department's requirements. Some helmets are fitted with a face guard or shield to protect the firefighter's face against heat, dust, water and debris when working on a rescue or extraction call as well as when performing fire exposure protection. In the case of exposure protection, the shield works better for it keeps more heat from the firefighter's face, but the goggles give more eye protection in extraction and rescue ops.

There are four basic components to firefighting helmets:

- **Helmet shell:** Well balanced, lightweight, and designed to provide maximum protection. Contains a Front Brim (provides protection to "eyes and facial" area), Rear Brim (Protection to "neck" from debris and water run-off), and Raised Top (Provides stability from impact from above).
- **Impact ring:** 3/8" thick sponge rubber Impact Ring to absorb impact energy
- **Helmet liner:** High Density plastic liner, made of fire retardant cotton and Nomex; completely adjustable; "NAPE Strap" adjusts to firmly cradle the occipital portion of head.
- **Chin strap:** 3/4" wide, black nylon w/ Velcro on one

end, leather backed "postman" side buckle. The leather helps protect the skin of the cheek from the metal buckle. Previous types of helmets had been constructed of a steel outer shell with a ribbed construction for extra strength and compressed cork with a lacquer applied to the outer face of it. The design and shape of the helmet is intended to redirect water and debris from the head and neck area. It also prevents head or neck injury to the firefighter in the event of falling debris.

Hand Protection

Many types of hand protection are available to firefighters today, the most common being the work glove and the structural firefighting glove.

Work gloves are a must for all fire services. They are used when gloves are required, but actual firefighting gloves are not. They allow better mobility to perform various types of functions from relaying hose beds to vehicle maintenance. Work gloves are usually made of leather or a leather-like material.

Extrication gloves are similar in design and appearance to auto mechanic's gloves but are made of a heavier rip-proof and puncture-resistant material such as Kevlar while still lightweight enough to allow the manual dexterity to operate rescue equipment and sometimes enough to take a victim's pulse. These are used in urban search and rescue, vehicle extrication and relate applications, but are not rated for firefighting.

For an actual working fire, structural firefighting gloves must be worn. Structural gloves tend to be the last piece of protective equipment to be donned; usually because the free dexterity of the fingers is required to perform functions such as properly placing an SCBA mask on and accurately tightening a helmet strap. The gloves will fit over the wristlets and under the distal part of the coat sleeve, ensuring full enclosure of the latter arm. Gloves are designed to protect from extreme heat and various penetrating objects and to allow dexterity. Usually the latter is sacrificed to give adequate protection to heat and sharp objects. Newer gloves are more lightweight and don't lose their dexterity when they dry after becoming wet, the way leather gloves may.

"2018, 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



Fire & Ambulance

compared to other similar departments. We have 16 Full-time members and 27 Paid Call members.

During 2018 the department has:

- Traveled 120,718 miles by all Fire and Ambulance Units
- Used 415,780 gallons of water
- Used 6,100' of hose in various sizes
- Used 360' of ladders in various sizes
- Inspected 48 buildings
- Issued 603 fire permits
- 1,542-man hours of training time
- Throughout the year well over 108-man hours were devoted to the Learn Not to Burn Program with over 514 pre-school and school age children involved from Caribou, Limestone, Connor, Woodland and New Sweden communities.
- Over 102 people trained in Fire Extinguisher Classes
- Tommy Trauma, first aid, health class and a variety of other classes account for another 564 people trained

Total Fire and Ambulance Calls for 2018 was 2,346.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Fire / Rescue Calls	191	220	186	196
Total Ambulance Calls	2,124	2,167	2,246	2,150
Total Combined Calls	2,315	2,387	2,432	2,346

As shown in our statistics, our fire and ambulance calls have been consistent in the past four years,

Of these 2,346 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 2018, we had 16 mutual aid call-ins from other departments to help cover the larger fires, and we also provided mutual aid 9 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 lac of frost helped with getting everything green earlier. On the ambulance side of the department, mutual aid was provided 79 times to neighboring ambulance services, up from 14 from the prior year.

This department provided Ambulance service to eight (8) communities in 2018: 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 2,346 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 boggin, along with a boat for water rescues.

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 families in seven communities with toys. A special thank you



Fire & Ambulance

goes to those who want their donation's kept anonymous and help keeping this long tradition in place for years to come.

This department, in an effort to protect life and property, has taken on the project of installing smoke ALARMS in homes for those who cannot, it gets us into the community and provide some fire education and preplanning. Over the past ten years, the department responsibilities have multiplied. Fire personnel are fulfilling their traditional mission of fighting fires plus face changing needs and now provide advanced life support 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.

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 2018, members of the Caribou Fire and Ambulance Department put in 1,542 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 2018 the Honor Guard had 35.75 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 send 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 four 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 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, the Caribou Marathon, the "witch watch" event 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, John Gibson 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 mission of the Code Enforcement Department is to ensure positive development in the City of Caribou, a community which welcomes both commercial and residential growth. All commercial, institutional and industrial construction projects require a complete set of structural plans that have been signed and sealed by a professional engineer or architect. This office does plan reviews, issues permits and performs all inspections. All building projects require that a permit be obtained PRIOR to the start of construction.

For zoning and new development questions, contact Ken Murchison, Zoning Administrator/Code Enforcement Officer at 493-5967 or by email at kmurchison@cariboumaine.org. Still have questions? Stop in to the Caribou Municipal Building at 25 High Street, the Code Enforcement Officer’s office is on the first floor.

The Code Enforcement department was combined with the Tax Assessment office in 2014. The office is responsible to facilitate voluntary compliance with: local ordinances sent forth in the city code; the building, energy, plumbing, health and life safety codes adopted by the State of Maine; and must follow-up on violations of the same. For building related issues contact Penny Thompson, Tax Assessor/Chief Building Official or Tony Michaud, Tax Assessor/Deputy Building Official.

Penny Thompson
Tax Assessor/Chief Building Inspector
Phone: (207) 493-5961
Fax: (207) 498-3954
taxassessor@cariboumaine.org

Tony K. Michaud
Deputy Tax Assessor/Deputy Building Inspector
Phone (207) 493-5966
Fax (207) 498-3954
tmichaud@cariboumaine.org

Steve Wentworth works on a part-time basis as the City’s Local Plumbing Inspector and Chief Scott Susi will be contacted by office staff if the assistance of the Health Officer is required and are consulted on a case by case basis.
Note: Plumbing permits are NOT available online. The

property owner or master plumber must apply for this permit in person. The City of Caribou charges the state minimum for plumbing fees.

Note: The Caribou City Council repealed the Electrical Code after a public hearing on June 9, 2014. Therefore, electrical permits will only be issued by the State of Maine to a Master Electrician.

Unsure if you need a permit for your project? The City of Caribou website is a wealth of information <http://www.cariboumaine.org/index.php/departments/code-enforcement/>, all forms and applications are available online and at the office, as well as specific property information and general information about: City of Caribou Comprehensive Plan, Land Use and Zoning, Shoreland Zoning, Planning Board agendas and the codes and standards of MUBEC. These may be examined during regular business hours and copies are available for a reasonable fee.

The Code Enforcement Officer works closely with the Planning Board, an advisory board established for the purpose of advising the City Council on all matters pertaining to land subdivision, zoning ordinances, zoning adjustments, comprehensive planning, and any other planning duties that the City Council may specifically delegate to the Planning Board. The Planning Board studies the resources and needs of the City particularly conditions affecting public welfare and safety related to land use and development. The Board uses the Comprehensive Plan and related processes to plan and make recommendations for the development of the City. The Planning Board is comprised of 7 members of the City of Caribou. Current members are:

- Robert White, Chair
- Phil Cyr, Vice Chair
- Philip McDonough III, Secretary
- Evan Graves
- Todd Pelletier
- Daniel Bagley
- Christine Solman



Code Enforcement

What's going on?

The new RSU 39 Superintendent's Office has been completed and occupied and the construction of the new RSU 39 K through 8 School has commenced. The project completion date of the school is August 2020.

Large demolition projects associated with the school construction are scheduled for this Spring 2019 at the former Caribou Learning Center and Sincok School (former Superintendent's Office), asbestos abatement has already been completed.

Caribou Senior Living, LLC has proposed an ambitious project renovating the former Hilltop School into an independent living senior housing complex.

Dunkin Brand Inc. has proposed the construction of a new Caribou Dunkin Donuts at a Bennett Drive location.

The former Birdseye complex has been demolished and the building taken down to ground level, further clean up of the site is being studied.

Caribou Permits – 2019

- Sign Permits: 3
- Demolition Permits: 5
- Plumbing Permits (total): 24
(Internal: 14; External: 10)
- Building Permits (total): 47
- New Homes: 7
- Commercial: 10
- Exempt: 4

Do I Need a Permit?

For a list of projects which do NOT require a permit:

http://bit.ly/CaribouWorkExempt_1

http://bit.ly/CaribouWorkExempt_2

Do you need a permit from the Office of State Fire Marshal?

<http://bit.ly/CaribouStateFireMarshalPermits>

Do you need a permit from the DEP?

<http://bit.ly/CaribouDEPInfo>

<http://bit.ly/CaribouStormwater>

For information on Maine DOT permits:

<http://bit.ly/DOTDrivewayPermits>



Police Department

Our biggest accomplishment of 2018 is working with RSU 39 and establishing a School Resource Officer, something we have wanted to do for a long time. Starting in August, we appointed Officer Kevin St. Peter to be the SRO. His function is to serve as a resource for RSU 39, provide support to students and staff in any and all matters related to law enforcement, act as a liaison between the school system and the Caribou Police Department and enforce traffic and criminal laws with the goal of reducing crime committed by juveniles and young adults.

Filling Officer St. Peter's vacancy was difficult. Law enforcement seems to be a non-desirable career field and getting people to apply for these jobs is getting harder. If you are interested in a job in local, county or state law enforcement, we urge you to contact us for assistance.

Officers were out in the community at local events including Thursdays on Sweden Street, the Caribou Marathon, parades, races and school functions among many others. One of our primary goals is to work with our community. As I have always said, working together makes the difference.

Our Officers responded to over 3,900 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 many agencies, counselors and Cary Medical Center, a majority of these individuals receive treatment.

Caribou Police Department participated in and managed multiple grants in 2018 totaling \$228,850, including the Maine Bureau of Highway Safety's seatbelt, speed, distracted driving 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. With the help of these grants, extra enforcement efforts are possible.

Our department continued the process of looking at a new police station as recommended in the City of Caribou Comprehensive Plan that was updated in 2014. Demolition of the former Birdseye Processing Facility commenced in 2018 and much headway was made. This location has a lot of potential and we are hoping this to be the spot for the proposed new police station.

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. During the National Drug Take Back Day in October of 2018, Maine disposed of 27,156 pounds of unused drugs with our department collecting 671 pounds of drugs. We applaud the citizens and their diligence of removing unused medications from your home.

I was surprised and humbled to be presented with the Ethel N. Kelley Memorial Award in October. Recipients of this award are dedicated to the cause of good local government, have served for 20 or more years, have demonstrated the capability and willingness to hold the community together and have a selfless concern for others in their community, among other attributes.

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 thank our City Manager Dennis Marker and for his support to the police department. 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 2019.

Respectfully,
Chief Michael W. Gahagan





Police Department

Annual Crime Report 2017 and 2018 Comparisons

	2017	2018
Crime Rate	17.12	13.84
	1,000 residents	1,000 residents
Clearance Rate	56%	59%
Major Crimes		
MURDER/MANSLAUGHTER	1	0
RAPE	0	0
ROBBERY	3	1
ASSAULT	27	24
BURGLARY	16	13
THEFT	84	57
MOTOR VEHICLE THEFT	5	13
ARSON	1	0
Other		
STOLEN PROPERTY	\$79,112.00	\$186,178.00
RECOVERED PROPERTY	\$24,495.00	\$65,278.00
COMPLAINTS	3,938	3,935
CRIMINAL OFFENSES	354	396
DRUG CHARGES	28	32
HATE CRIMES	0	0
SUBJECTS BOOKED		
THROUGH OUR DEPARTMENT	393	530
SUBJECTS KEPT AT		
OUR DEPARTMENT	343	367
AID TO OTHER AGENCIES	205	224
ESCORTS	118	32
UNLAWFUL SEXUAL CONTACT	5	11
GROSS SEXUAL ASSAULT	4	3
CHILD ABUSE INVESTIGATIONS	21	24
ASSAULT ON AN OFFICER	1	1
DOMESTIC ASSAULT	14	15
68% of assaults are domestic	all cleared	all cleared
ANIMAL CONTROL COMPLAINTS	128	97
STOLEN MOTOR VEHICLES RECOVERED	5	11
ACCIDENTS	300	315
TRAFFIC SUMMONSES	775	892
WARNINGS ISSUED	1560	2030
OUI CHARGES		
36% are OUI drugs	43	38
ALARMS	197	234
911 HANGUPS	152	88
MENTAL SUBJECT	80	52
WEAPONS VIOLATIONS	11	9



Parks & Recreation

2018 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 are 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 Director. We offered several new bands and had themes for all events.

Caribou Parks and Recreation with several City departments, plus working with local groups hosted the Bike Maine event. This was Caribou's way of showing people from around the Country how great a City we are. More than 500 bicyclists enjoyed camping out on the Soucy Sport's Complex and enjoyed a great meal at the Mill Park area.

The third running of the Caribou Marathon was another success with over 450 runners and spectators lining Bennett Drive and throughout the course. This year's race included a youth race on Saturday which allowed more parents to watch their kids running without taking away from support on Sunday.

This was the first year that the department did not have the use of Teague Park due to the new Elementary School that will be built on the current park site. We worked with the RSU to utilize their high school athletic complex and the transition went very well with staff and the users of the programs.

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
Supt. Parks and Recreation



Events & Marketing

In 2018, the City of Caribou experienced growth in all areas of events and marketing, and continued to make headway in bringing Caribou national and state-level recognition and positive press. On the events front:

Caribou City Wide Yard Sale, May 2018

The City-Wide Yard Sale continues to be a community favorite, drawing shoppers from across Aroostook County, Western New Brunswick and Southern Maine. Antique pickers from Ohio and Kentucky even made the trip for fantastic deals! 91 residents participated via the City event, with more sales popping up across the area. Local businesses and non-profits also participated with events, sales and offerings. Restaurants, convenience stores and Russell's Motel reported a boost in sales and room reservations.

Thursdays on Sweden Street

Event offerings were expanded in 2018 to include family-friendly extras and attendance incentives:

- **June 7, 2018** - Family fun night with the band "No Pressure" ended up being our only event held inside due to rain.
- **June 21, 2018** - Our first ever sponsored night with Katahdin Trust, DJ "Music X-Press" and Outdoor Cafe Albie's Lounge from the Caribou Inn & Convention Center. We also hosted a tractor train.
- **July 5, 2018** - Our "Made in the USA" night was made complete with the Caribou Fire Department creating a downtown splash pad! Parents and children enjoyed the cool-off while listening to community favorite, the "Adam Ezra Group." Northern Maine Brewing Company hosted the Outdoor Cafe and offered bbq. Vendors participated in the theme by decorating in red, white and blue.
- **July 19, 2018** - Reunion Night has become one of our best attended events. We estimate roughly 1,500 people in attendance, and vendors reported higher sales than usual. We invited local favorite the "Rock Dox", where some local band members were also participating in their class reunion! We also launched our Main Street program with our team members conducting community surveys and mingling with the crowd. Our new Caribou mascot was introduced and Outdoor Cafe, the "Par and Grill" were happy to serve while folks reunited.

- **August 2, 2018** - The first TOS in August has become our kick-off event for the Caribou Days celebration. In 2018, we welcomed first time performers, "Star City Syndicate" to a packed street and many fans who were new to our event. We received very positive feedback and requests to host the band in 2019. Once again, attendance was up. Mascoto's Italian Restaurant hosted the Outdoor Cafe and visitors received emoji themed swag from the City of Caribou booth.

- **August 16, 2018** - Our first ever "Karaoke Competition" was a massive success, with dozens competing and even more braving the stage for fun. Crowds surrounded the stage and enjoyed cheering on their favorites. We were pleasantly surprised by the turnout, which revealed Reunion Night.

- **August 30, 2018** - Our "Southern-Style Summer Send-off" was hampered slightly by our rented mechanical bull breaking down, however; we quickly recovered due to the talent of our first ever TOS country band performers "Tennessee Haze." We even had a team of line-dancers enchanting the crowd and helping teach the newbies!

- **September 9, 2018: Bike Maine Celebration** - Our September 9th Special Edition of Thursday Sunday on Sweden Street was one of our biggest events to date! In collaboration with Bike Maine's visit to Caribou, we offered over 450 new guests the chance to experience all Caribou had to offer! The event was also open to the community and we welcomed everyone to come experience Caribou. In addition to the celebration downtown, we offered a historic walking tour of the downtown, Senator Susan Collins addressed the attendees and Northern Maine Brewing Company AND the Maine Beer Company hosted the outdoor cafe. We embraced the Acadian theme by inviting Lafayette, Louisiana to join us via a co-sponsored trip raffle for Cycle Zydeco, fun swag, banners, flags, and Cajun music! Our line-up included:

- **5pm** - Wildlife Encounters brought to you by the City of Caribou & the Aroostook National Wildlife Refuge
- **6pm** - Mawitanej Ep'itjig - Gathering of Women, the Aroostook Band of Micmac Women's Drum group combine stories and culture into a song & drum experience.
- **6:30 to 9pm** - La Recolte, Cajun French music from the heart of Acadiana, Louisiana.



Events & Marketing

These unique partnership opportunities highlighted Caribou's progressive planning and inclusive nature. Vendors stepped up their efforts with exclusive offerings, local art, local cuisine and more. Our hope was to empower our new visitors to become our ambassadors and promote Caribou when they returned home. We hope they were inspired to return!

Caribou Marathon - September 15 & 16, 2018

As a young race, the Caribou Marathon continues to experience growth and support from both partners and runners. We have worked hard to make this event one of our best by promoting an unequaled race experience in a healthy and positive environment. With more than \$35,000 in financial support from area businesses, the event stands as a tangible way to unite Caribou's stakeholders and community members. More than 300 runners from 20 states and three countries made the trip north for this Boston Qualifier. New in 2018, we added Northern Maine Brewing Company, the Warehouse Bar & Grill and massage at the finish line. Support from the Caribou Police Department, Caribou Fire Department, Aroostook County Emergency Management, the CERT Team, and 187 volunteers rounded out the event. Positive feedback continues to roll in and runners are quickly making this one of their favorite places to qualify. We have also become famous for our fantastic swag bags!

Caribou Arts & Crafts Fair - October 2018

For 45 years, the Caribou Arts & Crafts Fair has been going strong! I have been told by both shoppers and vendors that we have one of the greatest shows in the State of Maine. Our waiting list is over 30 deep and satisfied shoppers return year after year. In 2018, we stepped up promotion efforts by inserting maps in all Aroostook County papers, seeing a surge in shoppers on both days. We also listed the event on the Maine Office of Tourism calendars and through artist and crafter list serve and social media sites. Our partnership with the Caribou High School is integral to the success of this event, and we support each other to make it a success. Student volunteers also participate throughout the weekend, hosting the City booth, making announcements, assisting with parking and helping cleaning crews.

Small Business Saturday - November 2018

The 2018 featured 20 local businesses and two sets of 10 original Caribou themed Christmas ornaments. The ornaments were designed by local artists Martin Gallant and Jayson Stickney. Citizens chose a collection and visited each shop to collect their ornaments. Businesses reported increase in traffic and sales and many chose to also offer Holiday Open Houses, discounts and sales.

The Holiday Shoppe for Kids

New in 2018, the Holiday Shoppe was a store designed just for little shoppers. Children shopped for all the people on their lists - parents, siblings, friends and family - and none of the items were over \$3. Community volunteers helped our shoppers wrap and tag their gifts for free. This event was a heartwarming success and we sold out in just 1.5 hours. The City was able to ensure that even our youngest community members could feel the magic of the season through giving. Several lessons in math were also taught at checkout, with our shoppers counting out their quarters, dimes and nickels from Ziplock baggies. Entire families enjoyed their time shopping together and picking out their perfect presents. It was truly one of our most inspiring events. We are already stocked to the gills for 2019 with hopes our event could last longer than a few hours! Plans are underway to offer a parent lounge, hot cocoa and a holiday movie during the shopping experience.

In the News:

- The City of Caribou Events & Marketing Director, Christina Kane-Gibson, was honored with the Mainebiz Next List 2018 honor in October. Mainebiz wrote:

"Christina Kane-Gibson became the City of Caribou's Events and Marketing Director in spring 2017. Working 60-plus hours a week, she's coordinating programs, seeking grants and communicating with and supporting businesses. Initiatives include creating a downtown development group and coordinating events that bring together businesses and cultural organizations."



Events & Marketing

- The City of Caribou achieved Main Street Affiliate Status in 2018:

*Made up of small towns, mid-sized communities, and urban commercial districts, the thousands of organizations, individuals, volunteers, and local leaders that make up Main Street America™ represent the broad diversity that makes this country so unique. Working together, the Main Street America Network helps to breathe new life into the places people call home. **We believe that everyone deserves access to a vibrant neighborhood** – a place that has a thriving local economy, is rich in character, and features inviting public spaces that make residents and visitors feel that they belong. Yet, we know that many Americans, whether in small towns or big cities, miss out on these benefits. Our collective mission is to make this right. For more information visit www.mainstreet.org/home and <https://mainstreetmaine.org>.*

Caribou Mission

Planning for, sustaining and responsibly growing Downtown Caribou as a thriving economic engine and cultural cornerstone with top-tier quality-of-life for all citizens, businesses, residents and visitors.

Caribou Vision

Serve as a catalyst for prosperity, historic preservation and future development by re-establishing Downtown as the hub of economic and cultural influence in Caribou.

The City of Caribou Downtown Team is committed to re-inventing our unique and historic Downtown through events, marketing and entrepreneurial efforts. With Affiliate status, we hope to seek grants and donations to increase awareness and opportunities to all Caribou citizens. We firmly intend to use our resources to:

- Work hand-in-hand with the City of Caribou's vision of encouraging the continued development of commerce and industry; support and enhance Caribou's strong foundation of all-season recreational opportunities; promote a community where you can grow your family, business and yourself; and provide a safe healthy and welcoming atmosphere for all.

- Improve the opportunities and aesthetics in Downtown Caribou through both business and cultural improvements: including, but not limited to: grants, rental assistance for new businesses, facade grants and public art. Work with other City Departments on cohesive branding and gateway signage.

- Offer education, workshops and networking opportunities to all business owners and potential entrepreneurs established or looking to establish in Caribou. Work with the Caribou Public Library to promote business resources.

- Be a helpful liaison between the business community and the municipality.

- Build upon and enhance Caribou's sense of community and civic pride.

- Create and enhance Downtown events as part of a larger tourism and development plan.

- Raise monies to develop the waterfront as a destination for tourism and better integrate Water Street as the "Gateway" to the riverfront development and further promote all "gateways" of the community.

- Work with the Caribou City Council & Caribou Economic Growth Council to seek and support opportunities.

- Strengthen the Caribou core using the Main Street Transformation Strategies and Four Points Approach.



Public Library

Year-end reports are all facts and figures, which I love! I REALLY enjoy seeing the increase we had in 2018 over what was accomplished in 2017 and I am so incredibly excited to see what we can do in 2019! So many of our programs began in 2017 and are going strong – the Rose Acres Elder Outreach, the Middle School Book Club (whose participants voted unanimously to continue all through the summer and is still going strong monthly!), the Hand Crafters Club and of course, all our Children's Early Literacy Programs, just to name a few. In 2018 we saw new programs begin: Dungeons & Dragons gaming, 1,000 Books Before Kindergarten, the Classics Book Club, a poetry slam, a limerick contest, a year-long reading challenge are just some of the highlights. Many of these we are continuing this year, 2019. Your library is a place of perpetual motion, from the services offered to individuals, to those offered to groups, to all the literature - books, music, movies, audiobook, magazines, newspapers and ebooks. We are the place to be every week and we LOVE IT!

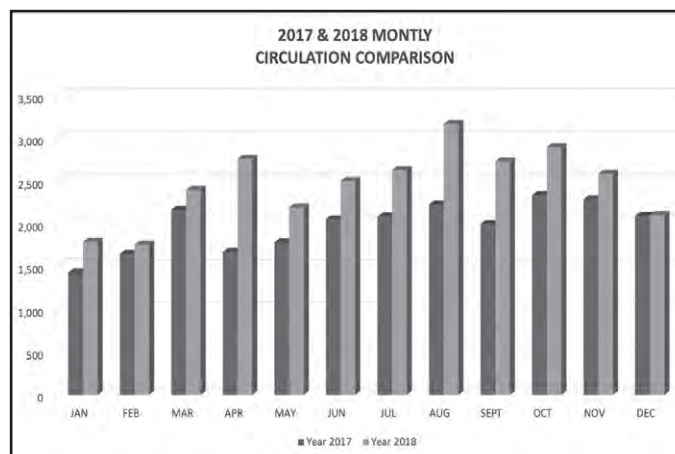
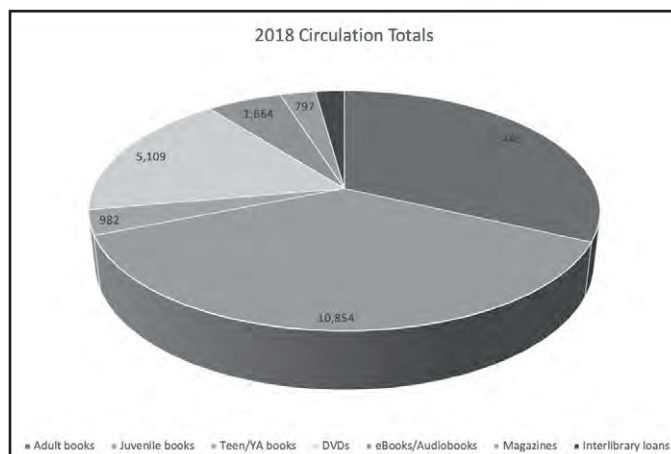
What cannot be found in all of these figures is the appreciation, pride and love I have for my assistant librarians. These people are glorious! They hear of a need and fulfill it. Have a problem, they will solve it! We are a team both in and out of the library and I really feel that sense of family shines onto our patrons. They come in and tell us how warm and welcoming the library feels. How they enjoy interacting with us. How grateful they are to find tax forms or make copies, print and/or fax things, pick up a book we ordered at their suggestion. Our patrons have become part of that family – no matter their economic status, ethnicity, etc. – and we appreciate them!

I believe our mission statement says it all, "We envision our library as a place where we can learn, share knowledge, collaborate, and enrich lives. Our mission is to welcome, promote, and encourage our community to grow through

learning and be empowered through knowledge. We strive to provide the necessary resources to strengthen and support education and lifelong learning opportunities. We believe it is important to uphold the public's right to know by providing equal access to information which reflects all points of view. Lastly, we will work hard to provide a safe and welcoming atmosphere to individuals and families."

See? Everything we do and believe in a nutshell! Now, on to the numbers!

2018 Revenue:	2017 Revenue:
Library Services & Fines: \$4,884.38	Library Services & Fines: \$4,766.04
Non-Resident Fees: \$2,334.10	Non-Resident Fees: \$2,057.50
TOTAL: \$7,218.48	TOTAL: \$6,823.54
2018 Statistics:	2017 Statistics:
Circulation of Materials: 29,498	Circulation of Materials: 23,766
Visitors to Library: 74,034	Visitors to Library: 48,517
Wi-Fi Access: 72,396	Wi-Fi Access: 65,847
Program Participants: 2,710	Program Participants: 1,057
New Patrons: 330	New Patrons: 249
Archive Users: 527	Archive Users: 477





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.

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.



Water treatment plant located on the River 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 treatment plant was completed in 1984 and is capable of processing up to 1.71 million gallons of wastewater per day on a monthly average. The District also maintains eleven lift stations, a primary treatment screen and two large pumping stations.



Wastewater treatment plant located on the Grimes Road

In 2018, 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 Wednesday of each month at the District office building at 176 Limestone Street and are open to the public.



2018 Caribou Utilities District Board of Trustees. Front left to right; Jan Murchison (Treasurer), Nancy Solman (President), Sue Sands (Clerk/Office Manager). Rear left to right; David Belyea, Scott Willey and Louis Greenier

Caribou Utilities District was awarded the Maine Rural Water Association 30th Annual Maine's Best Tasting Drinking Water in December 2016. Communities and small water systems throughout the state submitted samples including recent past winners Limestone and Bangor.

In early 2017 the State of Maine Department of Environmental Protection issued a new discharge license for a five-year period, expiring December 31, 2021. Preliminary planning continued in 2018 for an upgrade to the Grimes wastewater treatment plant. The project will include removing all sludge, new lagoon liners, new blowers and aeration system, upgraded electrical, controls as well as larger piping to increase process flows through the facility. These upgrades are necessary to address maintenance upgrades and in anticipation of future, stricter regulatory and discharge license requirements.

Throughout 2018 the oldest water meters were replaced with new radio and remote read ready meters. The balance of all meters were either replaced or had a new remote read radio installed. The District also transitioned from quarterly to monthly billing with a paper bill and envelope instead of a postcard. In 2019 the District will be offering additional payment methods for customers and exploring a renewable energy project.

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, 2018 and 2017, (restated) 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 for our audit opinion.



Utilities District Audit Report

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2019 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
March 11, 2019



Utilities District Audit Report

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Caribou Utilities District we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2018. 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 \$5,633,755 (net position).
- The District's total net position decreased by \$45,266.
- The District's total long-term debt decreased by \$526,482 during the current fiscal year. The change was a result of no new borrowing and principle payments of \$526,482.
- The District implemented GASB #75 related to other post-employment benefits. As a result the balances as of December 31, 2017 have been restated.

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 20 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 \$5,633,755 at the close of the most recent fiscal year.

A significant portion of the District's net position (78%) 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	
	2018	2017 (Restated)	2018	2017 (Restated)	2018	2017 (Restated)
Invested in capital assets, net of related debt	2,341,498	2,068,383	2,063,085	2,242,365	4,404,583	4,310,748
Committed for meter purchases		220,000				220,000
Unrestricted	<u>701,083</u>	<u>695,794</u>	<u>528,089</u>	<u>452,479</u>	<u>1,229,172</u>	<u>1,148,273</u>
Retained earnings	<u>3,042,581</u>	<u>2,984,177</u>	<u>2,591,174</u>	<u>2,694,844</u>	<u>5,633,755</u>	<u>5,679,021</u>

STATEMENTS OF OPERATIONS

- User fee revenues decreased by \$37,709 (3.5%) for the Water Department and increased \$22,897 (3.1%) for the Sewer Department.
- Operating expenses increased by \$85,596 (9%) for the Water Department and increased by \$58,065 (6.9%) for the Sewer Department. Operating expenses are further detailed in the Schedules of Operating Expenses found on pages 22 and 23.
- Operations resulted in an increase in net position of \$61,746 for the Water Department compared to an increase in net position of \$157,069 in 2017. The Sewer Department's operations produced a decrease in net position of \$96,861 compared to a decrease in net position of \$61,371 in 2017. 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 \$72,100 of additional income to the Water Department and \$72,100 of expense in the Sewer Department.

PROPERTY, PLANT, AND EQUIPMENT

The District's property, plant, and equipment as of December 31, 2018, amounts to \$8,848,109, (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 4.66%. This decrease is represented by an increase of \$173,377 of property in service and an increase in accumulated depreciation of \$606,024.

Additional information on the District's capital assets can be found in the Schedule of Changes in Property, Plant, and Equipment on page 21 of this report.

LONG-TERM DEBT

At the end of the current fiscal year, the District had total bonded debt outstanding of \$4,303,296 and a note payable outstanding in the amount of \$140,230. 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

CARIBOU UTILITIES DISTRICT

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 2019.

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

STATEMENTS OF NET POSITION

DECEMBER 31, 2018 AND 2017

	WATER DIVISION		SEWER DIVISION		TOTAL	
	2018	2017 (Restated)	2018	2017 (Restated)	2018	2017 (Restated)
CURRENT ASSETS						
Cash	357,092	423,171	454,650	325,911	811,742	749,082
Accounts receivable, net	116,540	168,870	36,710	30,080	153,250	198,950
Accrued revenues receivable	29,783	93,501	23,069	64,100	52,852	157,601
Due from Water Division			60,472	72,169	60,472	72,169
Inventories	86,527	86,340	6,358	6,358	92,885	92,698
Prepaid expenses	6,022	9,007	2,229	8,239	8,251	17,246
	<u>595,964</u>	<u>780,889</u>	<u>583,488</u>	<u>506,857</u>	<u>1,179,452</u>	<u>1,287,746</u>
PROPERTY, PLANT AND EQUIPMENT	12,069,576	11,927,481	12,459,100	12,427,818	24,528,676	24,355,299
Less accumulated depreciation and amortization	<u>5,799,647</u>	<u>5,484,184</u>	<u>9,880,920</u>	<u>9,590,359</u>	<u>15,680,567</u>	<u>15,074,543</u>
	<u>6,269,929</u>	<u>6,443,297</u>	<u>2,578,180</u>	<u>2,837,459</u>	<u>8,848,109</u>	<u>9,280,756</u>
OTHER ASSETS						
Standpipe painting, net of amortization	261,158	290,775			261,158	290,775
Investments - ICMA deferred compensation plan			726,150	741,023	726,150	741,023
	<u>261,158</u>	<u>290,775</u>	<u>726,150</u>	<u>741,023</u>	<u>987,308</u>	<u>1,031,798</u>
TOTAL ASSETS	<u>7,127,051</u>	<u>7,514,961</u>	<u>3,887,818</u>	<u>4,085,339</u>	<u>11,014,869</u>	<u>11,600,300</u>
DEFERRED OUTFLOWS OF RESOURCES						
OPEB related outflows	2,640	-	2,639	-	5,279	-
	<u>2,640</u>	<u>-</u>	<u>2,639</u>	<u>-</u>	<u>5,279</u>	<u>-</u>
CURRENT LIABILITIES						
Long-term serial bonds and notes payable due within one year	383,316	371,519	81,615	79,999	464,931	451,518
Accounts payable	11,582	10,788	9,884	10,211	21,466	20,999
Accrued expenses	58,927	49,501	26,920	27,219	85,847	76,720
Due to Sewer Division	60,472	72,169			60,472	72,169
	<u>514,297</u>	<u>503,977</u>	<u>118,419</u>	<u>117,429</u>	<u>632,716</u>	<u>621,406</u>
LONG-TERM LIABILITIES						
Serial bonds and notes payable	3,928,431	4,374,914	515,095	595,094	4,443,526	4,970,008
Less amount due in one year	<u>383,316</u>	<u>371,519</u>	<u>81,615</u>	<u>79,999</u>	<u>464,931</u>	<u>451,518</u>
	3,545,115	4,003,395	433,480	515,095	3,978,595	4,518,490
Deferred compensation benefits	-	-	726,150	741,023	726,150	741,023
OPEB Liabilities	21,235	16,949	21,234	16,948	42,469	33,897
	<u>3,566,350</u>	<u>4,020,344</u>	<u>1,180,864</u>	<u>1,273,066</u>	<u>4,747,214</u>	<u>5,293,410</u>
TOTAL LIABILITIES	<u>4,080,647</u>	<u>4,524,321</u>	<u>1,299,283</u>	<u>1,390,495</u>	<u>5,379,930</u>	<u>5,914,816</u>
DEFERRED INFLOWS OF RESOURCES						
Customer deposits	6,463	6,463	-	-	6,463	6,463
OPEB related inflows	-	-	-	-	-	-
	<u>6,463</u>	<u>6,463</u>	<u>-</u>	<u>-</u>	<u>6,463</u>	<u>6,463</u>
NET POSITION						
Invested in capital assets, net of related debt	2,341,498	2,068,383	2,063,085	2,242,365	4,404,583	4,310,748
Committed for meter purchases	-	220,000	-	-	-	220,000
Unrestricted	<u>701,083</u>	<u>695,794</u>	<u>528,089</u>	<u>452,479</u>	<u>1,229,172</u>	<u>1,148,273</u>
	<u>3,042,581</u>	<u>2,984,177</u>	<u>2,591,174</u>	<u>2,694,844</u>	<u>5,633,755</u>	<u>5,679,021</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, 2018 AND 2017

	WATER DIVISION		SEWER DIVISION		TOTAL	
	2018	2017 (Restated)	2018	2017 (Restated)	2018	2017 (Restated)
OPERATING REVENUES						
Water user fees	1,043,240	1,080,949			1,043,240	1,080,949
Sewer user fees			760,831	737,934	760,831	737,934
Other operating revenues	57,673	29,691	38,228	38,550	95,901	68,241
	<u>1,100,913</u>	<u>1,110,640</u>	<u>799,059</u>	<u>776,484</u>	<u>1,899,972</u>	<u>1,887,124</u>
OPERATING EXPENSES	<u>1,039,167</u>	<u>953,571</u>	<u>895,920</u>	<u>837,855</u>	<u>1,935,087</u>	<u>1,791,426</u>
EARNINGS (LOSS) FROM OPERATIONS	61,746	157,069	(96,861)	(61,371)	(35,115)	95,698
NON-OPERATING INCOME AND (DEDUCTIONS)	<u>(3,342)</u>	<u>23,585</u>	<u>(6,809)</u>	<u>(25,417)</u>	<u>(10,151)</u>	<u>(1,832)</u>
CHANGE IN NET POSITION	58,404	180,654	(103,670)	(86,788)	(45,266)	93,866
NET POSITION, BEGINNING OF YEAR	<u>2,984,177</u>	<u>2,803,523</u>	<u>2,694,844</u>	<u>2,781,632</u>	<u>5,679,021</u>	<u>5,585,155</u>
NET POSITION, END OF YEAR	<u><u>3,042,581</u></u>	<u><u>2,984,177</u></u>	<u><u>2,591,174</u></u>	<u><u>2,694,844</u></u>	<u><u>5,633,755</u></u>	<u><u>5,679,021</u></u>



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, 2018, 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.



Eastern Aroostook Regional School Unit 39

RSU 39 will soon become a new school system. With the official withdraw of the town of Limestone, RSU 39 will be the City of Caribou and the Town of Stockholm. With any separation there will be some changes that will affect each member. As for RSU 39 the cost of educational service for all Limestone students, the upkeep and maintenance of school department buildings, and maintaining an up to date school bus fleet will all be eliminated from RSU 39's responsibilities. Due to the withdraw of the town of Limestone, RSU 39 will no longer receive any revenue from the Maine School of Science and Mathematics. Our outlook for the future RSU 39 is exciting but at the same time we are a new school district with little ability to compare to previous years because of this separation.

School funding in Maine is based on essential programs and services (EPS), which are defined as the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results. During the FY 20 budget preparations, RSU 39 will have to build in the debt service allocation given to RSU 39 from the Maine Department of Education. State debt service is built into the EPS funding formula to offset the cost of the State's portion of school construction projects. This state allocation for debt service comes to RSU 39 in the amount of \$2,547,475.98. This amount is reflected in RSU 39's ED 279 print out. The ED 279 is how the State informs a school district of their allocated funds for education.

Exciting times are still ahead for our new school project. The new school has an official name: **Caribou Community School**. The task of naming the school was a challenging endeavor. A group of community members, educator, school administrators, and school board members were given the charge of naming this new school. Thank you to all who took part in coming up with an appropriate name from the hundreds of suggestions that were received during this process. The project will start to go in high gear again come April. The steel is going to be delivered in April and the building's shell will start to be erected in early May. These two steps will add excitement with a real visual of the building design. This stage in the project will be very exciting. I want to thank the building committee members for all of their hard work and expertise as we get closer to opening a new school for the staff and students in August 2020.

The Eastern Aroostook RSU 39 schools continue to work through the proficiency-based education model. Maine school systems were informed that the Maine Department

of Education will not have any say in the diploma under the Chapter 134 law. The requirements set by the State of Maine for this diploma was in flux as the Maine Legislature will be the governing body that will ultimately set the ruling for local school systems. Under this Legislative decision, Maine high school diplomas will be a local control issue. School boards will have the ability, as it stands right now, to set requirements for a Caribou High School diploma.

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 in electronic devices for communication and replacing the need for additional employees. Schools need to look for ways to reduce cost in order to continue to provide educational experiences that will provide our future occupations with highly-skilled workers. Raising the expectations and options for our students is the key to providing a meaningful educational experience. This meaningful experience will help shape the future of all our students.

The future of Aroostook County school systems depends on the use of shared resources. School systems working together to provide a better service for our students is critical as the County moves forward into a time with decrease population throughout our area. I am proud of our work with neighboring schools with MSAD 20-Fort Fairfield and Union 122. Schools across our region need to continue to explore ways to share services and reduce the overall cost of education.

Eastern Aroostook RSU 39 will continue to approach the budget process in the following manner. Our budget process involved 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



Eastern Aroostook Regional School Unit 39

(Essential Programs and Services) that all play a major in providing a quality and competitive education for Eastern Aroostook RSU 39 students. Our students' futures lie 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 be productive citizens of Central Aroostook County and the State of Maine.

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.

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

Best wishes to Aline Bernier, Noella Bernier, John Habeeb, Lori Haines, Alva King, Sue Michalka, Fred Patterson, Fran Savage, Mary Theriault and David Wakana who are retiring after many years of exemplary service.

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.

Sincerely,
Timothy L. Doak
Superintendent of Schools





Cary Medical Center

2018 - A Homecoming and a Year of Success

Doug Plourde, 2018 Chairman of the Cary Medical Center Board of Directors, put it perfectly when he said that 'when we bring someone back to the County because of a career opportunity here, that is really special'. That is just what happened times five in 2018. Maranda Record, MD, came home to Aroostook County to begin her practice of Family Medicine with a specialty interest in Obstetrics. Caleb Swanberg, MD, Caribou native came home and joined Pines Health Services Family Medicine. In addition to these two wonderful additions to the medical staff, we also brought another County native back home. In December of 2018 Chelsea Lee Reynolds Desrosiers, who grew up in New Sweden, was named Cary Medical Center's new Chief Financial Officer. Chelsea comes to Cary after an impressive experience with Baker Newman Noyes, a major accounting firm. Chelsea worked out of and helped launch the company's Boston Office. Dr. Shawn Laferriere returned from Fellowship and is a native of the County. Finally, and while not a Caribou native, we also brought another shining star back to Cary, Oncologist, Allan Espinosa, MD. Dr. Espinosa had been at Cary from 2014 through 2016 but left to pursue academic and research interests. He found that he missed the culture at Cary and the community (not to mention snowmobiling) and we were thrilled that he re-joined our medical staff in 2018 bringing his very special talent and passion to our growing Jefferson Cary Cancer Center.

Other expansions of the medical staff included the recruitment of Dr. Alvin Wycoco as nighttime Hospitalist. Two new CRNA's were hired, Andrew Gunter and Paula Lavigne. Other key hires included the appointment of Jonathan Anderson as Director of Pharmacy.

Recognition

The Jefferson Cary Cancer Center, Pines Health Services, and the Cary Medical Center Pharmacy were recognized by the QOPI Certification Program, an affiliate of the American Society of Clinical Oncology as successfully completing a three-year certification program of outpatient hematology-oncology practices that meet nationally recognized standards for quality cancer care.

Once again in 2018, Cary Medical Center delivered more babies than any hospital north of Bangor bringing 202 new lives into the world. For the 5th consecutive year, Cary was honored by 'Women Certified' with the 'Woman's Choice

Award' recognizing Cary as a 'Best Hospital for Obstetrics'. In other awards and recognition, Cary received the Bio Med Award from the American Red Cross at the annual Heroes Breakfast. The award recognized Cary for the hospital's outstanding blood drive program which, over the past 35 years, has collected more than 10,000 units of life-saving blood. Dr. Shawn Laferriere, Chief of Radiology at Cary received the 'Fellow of the Year Award' from the Dana Farber Cancer Institute's 'Cancer Imaging Program'. At the Maine Track Tufts Medical/MMC School Program's graduation, Dr. Carl Flynn received the Roger A. Renfrew, MD, Rural Teaching Award for his leadership in educating medical students who have expressed an interest in practicing in rural areas. Cary Medical Center CEO Kris Doody, RN, was named one of the top 100 healthcare leaders in the U.S. by Becker's Healthcare - the leading source of business and legal information for healthcare industry leaders. Cary's Director of Public Relations, Bill Flagg, accepted an award from the Co-Occurring Coalition of Maine for his work with the recovery community. AMHC nominated Bill for the award which he shared with the Recovery Aroostook organization.

Cary's Nursing Department introduced the 'Daisy Award' recognizing outstanding nursing performance. Karen McGregor, CNA, Heather Pelletier, RN, and Donna Campbell, LPN, were recognized. Nurses were nominated for the Daisy Award by patients, families and colleagues and the final selection was made by a special committee of Cary nurses.

At the hospital's Annual Awards Banquet, some 80 employees were honored for 1260 years of combined dedicated service to the hospital. Sue Thibodeau received special recognition including legislative sentiments for completing 50 years of service. Mary Harrigan, who served as Executive Director of the Jefferson Cary Foundation for nearly two decades, retired in 2018. Mary's efforts have helped to establish an Endowment Fund now approaching over \$700,000 and total assets of some \$900,000. Tami Kilcollins, formerly of the Cary Public Relations Department, was appointed the Foundation's new Executive Director.

Leadership in Transition

2018 was also a year of transition for Cary's leadership team. With the departure of Pines CEO, Jim Davis in late 2017, Kris Doody was appointed Interim, now permanent CEO at Pines Health Services. The departure of long time Cary CFO, Galen Dickinson, was quickly followed by the announcement



Cary Medical Center

that Shawn Anderson, who served for more than 15 years as Cary's Chief Operating Officer was offered the CEO position at Houlton Regional Hospital. Leslie Anderson, PT, MSB, and Director of Ancillary Services at Cary was named Cary's new Chief Operating Officer. Regen Gallagher, DO, Chief Medical Officer, was named the hospital's 'second in command' while she continues her role as CMO with multiple departmental responsibilities. While these changes meant a rebuilding of the Administrative team, we have met the challenge and remain a very accomplished, experienced and passionate team.

Creating Healthier Communities

Cary continued its health promotion efforts by working with the Siruno Stroke Prevention Program. The Public Relations Department offered the CDC's National Type 2 Diabetes Prevention Program, free blood pressure clinics, basic cooking courses and fitness challenges. The hospital was awarded major grants from the Maine Cancer foundation totaling more than \$300,000. One grant created a 'patient navigator' for our Jefferson Cary Cancer Center and the other is designed to increase screening for colon cancer. Cary launched the Age Friendly Community initiative. This is a project of AARP to improve quality of life for older adults and AARP awarded Cary a \$3,000 grant to add capacity to this effort. Cary also received a \$5,000 grant from the Alzheimer's Foundation of America to set up Alzheimer's Resource centers at local public libraries. Cary conducted one of its most successful health fairs in 2018 with more than 500 people attending. The hospital provided free community flu shot clinics giving some 1,000 flu shots in the fall of 2018. Together, with Pines Health Services, Cary was a Platinum Sponsor for the third Annual Caribou Marathon. More than 100 Cary and Pines personnel were involved in this event. Cary was also a major sponsor of the 2018 Relay for Life event, once again held in Caribou. Cary's award winning community health promotion program, 'Healthy You' celebrated its 10th Anniversary. Thousands of area residents have attended Healthy You programs.

Community Citizenship

Cary Medical Center has a long tradition of community citizenship. This tradition continued in 2018 as Cary responded to urgent issues in the region. From supporting

efforts to establish a homeless shelter for Veterans to partnering with the Aroostook Mental Health Center in creating the first 'Recovery Center' in Aroostook County, 2018 was a year of expanding community service and community benefit. Cary assisted with the completion of the Dahlgren Skidgel Farm of Hope establishing housing for homeless Veterans. Four duplex cottages have been created with one converted to a family unit. The project served over 50 Veterans in 2018, making referrals or actually housing Veterans and their families. The center provided 620 bed nights and expects that number to double in 2019.

Cary also supported Recovery Aroostook throughout 2018. It was an exciting year for the Recovery Group with the opening of the first Recovery Center – 'Roads to Recovery'. The new center is a gathering place for those in or seeking recovery. AA and NA meetings are held at the center along with peer to peer counseling, Narcan administration training, and job postings. The center located at 1 Water Street in Caribou is a beautiful and visible location and has hosted numerous events.

Cary continued to work with Veterans health care in 2018. Working with the Veterans Administration, the hospital hosted a Town Hall Meeting in June with then, Togus Administrator, Ryan Lilly. Bill Flagg serves on the Veterans Advocacy Committee. Bill is also Deputy Director for the United Veterans of Maine and is an associate member of the Marine Corps League. The league hosted a conference on Post Traumatic Stress Disorder in June with special presentations by Togus Personnel. Cary is now working with the Veterans Administration to plan an expansion of the VA Community Based Outpatient Clinic, (CBOC). Cary and the entire Veterans community mourned the loss of a great Veteran leader, Peter Miesburger, who died in November, 2018. Peter spent his entire adult life advocating for Veterans and was a mentor to many younger Veterans who are now picking up the torch.

In Appreciation

We can never complete an annual report without acknowledging the efforts of our remarkable hospital auxiliary and volunteers. For more than 64 years, the Cary Auxiliary has supported the hospital with their volunteer run Gift Shop, Bake Sales, Holiday decorating, and by being ambassadors for the hospital. Over these many years, the auxiliary



Cary Medical Center

has raised more than \$1 million dollars for various capital campaigns, equipment and other hospital needs. The auxiliary continues to hold regular meetings to keep members up to date on the ever changing world of health care. Always recruiting active and engaged community members, the auxiliary welcomes individuals to call the hospital for more information about membership.

Cary's hospital volunteer program, under the direction of Nancy Bergin, had another banner year with 75 volunteers dedicating 10,184 hours of service. Volunteers play a major role in helping Cary to meet its vision of creating healthier communities.

With the close of another successful year and in preparation for celebrating its 95th Anniversary, the hospital is so grateful for the generous support of the communities it serves. The hospital's volunteer Board of Directors serve a very complex and challenging industry and they give willingly of their time and talent helping to navigate the hospital

through the changing tides of health care. Volunteers who serve on the Jefferson Cary Foundation Board of Directors help to continue building critical financial support for the future. Members of the Jefferson Cary Estate and the Caribou Hospital District also give of their personal time to help secure the long term success of Cary Medical Center. They all have our deepest thanks.

Finally, Cary Medical Center enjoys a unique and remarkable relationship with the communities we serve. We are committed to preserving and advancing quality health care and we have made a tremendous investment in creating healthier communities. From the remarkable growth of the Jefferson Cary Cancer Center, to an expanding Orthopedic and General Surgery program, Cary is striving to be the health care provider of choice in Aroostook County. Our goal is to keep your healthcare, as much as possible and within the scope of our services, close to home.



Cary Medical Center

CARY MEDICAL CENTER AND CARIBOU HOSPITAL DISTRICT

Combined Statements of Revenues, Expenses and Changes in Net Position Years Ended December 31, 2018 and 2017

	2018	2017
Revenue		
Net Patient Service Revenue	52,391,000	47,307,000
Other Revenue	4,353,000	4,456,000
TOTAL OPERATING REVENUE	56,744,000	51,763,000
Operating Expenses		
Salaries and Benefits	27,184,000	26,354,000
Supplies and Other	26,862,000	24,017,000
Depreciation and Amortization	1,855,000	2,016,000
TOTAL OPERATING EXPENSES	55,901,000	52,387,000
OPERATING (LOSS) INCOME	843,000	(624,000)
Non-Operating Revenues (Expenses)		
Investment Income	13,000	18,000
Contributions and Program Support	13,000	16,000
Interest	(42,000)	(77,000)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(16,000)	(43,000)
EXCESS OF REVENUES OVER EXPENSES BEFORE CAPITAL CONTRIBUTIONS	827,000	(667,000)
Capital Contributions	27,000	5,000
INCREASE (DECREASE) IN NET ASSETS	854,000	(662,000)

Combined Balance Sheets December 31, 2018 and 2017

ASSETS		
Current Assets		
Cash and Cash Equivalents	4,086,000	2,749,000
Patient Accounts, net of estimated uncollectibles of: \$1,666,000 in 2018 and \$1,217,000 in 2017	8,542,000	6,919,000
Estimated Third-Party Payor Settlements	158,000	1,597,000
Supplies, Prepaid Expenses and Other Current Assets	1,913,000	1,727,000
TOTAL CURRENT ASSETS	14,699,000	12,992,000
Assets Limited as to Use	4,783,000	4,732,000
Capital Assets	8,513,000	9,301,000
Other Assets		
Other Receivables, net of estimated uncollectibles of: \$44,800 in 2018 and \$20,000 in 2017	1,396,000	392,000
TOTAL ASSETS	29,391,000	27,417,000
LIABILITIES AND FUND BALANCE		
Current Liabilities		
Current Portion of Long-term Debt	611,000	617,000
Accounts Payable and Accrued Expenses	3,070,000	2,185,000
Accrued Salaries and Related Amounts	1,789,000	1,650,000
Estimated Third-Party Payor Settlements	1,669,000	941,000
Due to Affiliate	-	22,000
Other Current Liabilities	538,000	505,000
TOTAL CURRENT LIABILITIES	7,677,000	5,920,000
Long-Term Debt, Excluding Current Portion	261,000	879,000
Deferred Lease Revenue	212,000	231,000
TOTAL LIABILITIES	8,150,000	7,030,000
Net Assets		
Invested in Capital Assets Net of Related Debt	7,640,000	7,804,000
Restricted Expendable for Specific Operating Activities	79,000	84,000
Unrestricted	13,522,000	12,499,000
TOTAL NET ASSETS	21,241,000	20,387,000
TOTAL LIABILITIES AND NET ASSETS	29,391,000	27,417,000



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, 2018 and December 31, 2017, 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 29, 2019



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Statements of Financial Position
December 31, 2018 and December 31, 2017

ASSETS

	<u>2018</u>	<u>2017</u>
CASH AND TEMPORARY INVESTMENTS (Note 2)	\$ 977	\$ 3,351
INVESTMENTS (Note 3)	<u>580,062</u>	<u>606,617</u>
	<u>\$ 581,039</u>	<u>\$ 609,968</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>453,599</u>	<u>482,528</u>
Total Net Assets	<u>\$ 581,039</u>	<u>\$ 609,968</u>



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Statements of Activities
For the Years Ended December 31, 2018 and December 31, 2017

	<u>2018</u>	<u>2017</u>
UNRESTRICTED NET ASSETS		
SUPPORT		
Interest	\$ 1	\$ 1
Investment return, net (Note 3)	<u>(21,805)</u>	<u>113,141</u>
	<u>(21,804)</u>	<u>113,142</u>
EXPENSES		
Professional fees	915	915
Investment fees	6,159	5,415
Other fees	<u>51</u>	<u>51</u>
	<u>7,125</u>	<u>6,381</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	(28,929)	106,761
NET ASSETS - BEGINNING OF YEAR	<u>609,968</u>	<u>503,207</u>
NET ASSETS - END OF YEAR	<u>\$ 581,039</u>	<u>\$ 609,968</u>



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Statements of Cash Flows
For the Years Ended December 31, 2018 and December 31, 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in unrestricted net assets	\$ (28,929)	\$ 106,761
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized (gain) loss on investments	57,162	(91,624)
Realized (gain) loss on sale of investments	<u>(712)</u>	<u>5,157</u>
Net cash provided by operating activities	<u>27,521</u>	<u>20,294</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(32,986)	(65,975)
Proceeds from the sale of investments	<u>3,091</u>	<u>41,490</u>
Net cash (used in) investing activities	<u>(29,895)</u>	<u>(24,485)</u>
RESULTING IN A (DECREASE) IN CASH AND TEMPORARY INVESTMENTS OF	(2,374)	(4,191)
CASH AND TEMPORARY INVESTMENTS - BEGINNING OF YEAR	<u>3,351</u>	<u>7,542</u>
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	<u>\$ 977</u>	<u>\$ 3,351</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ -	\$ -
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>
Noncash investing transaction:		
Unrealized gain (loss) on investments	<u>\$ (57,162)</u>	<u>\$ 91,624</u>



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Notes to the Financial Statements
December 31, 2018 and December 31, 2017

(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, 2016, December 31, 2017 and December 31, 2018, 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.

(2) CASH IN BANK

As of December 31, 2018, 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 0.17%.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Notes to the Financial Statements
December 31, 2018 and December 31, 2017

(3) INVESTMENTS

As of December 31, 2018 and December 31, 2017, investments consisting of various stocks and mutual funds are summarized as follows:

	<u>2018</u>	<u>2017</u>
Fair value	\$580,062	\$606,617
Cost	<u>535,402</u>	<u>504,795</u>
Unrealized gain, net	\$ <u>44,660</u>	\$ <u>101,822</u>

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

	<u>2018</u>	<u>2017</u>
Dividend income	\$ 6,738	\$ 6,370
Realized gain	28,619	15,147
Unrealized, net	<u>(57,162)</u>	<u>91,624</u>
Total investment return, net	\$ <u>(21,805)</u>	\$ <u>113,141</u>

A detail of the investments as of December 31, 2018, is as follows:

<u>Company</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain/(Loss)</u>
Dodge & Cox Balanced Fund	\$ 90,572	\$ 96,100	\$(5,528)
Dodge & Cox Stock Fund	37,493	38,051	(558)
Fidelity Contrafund	124,094	116,728	7,366
Fidelity Balanced Fund	71,513	78,592	(7,079)
JP Morgan Tr II	76,666	68,070	8,596
Invesco QQQ Trust	140,377	97,013	43,364
Standards & Poors Midcap 400	<u>39,347</u>	<u>40,848</u>	<u>(1,501)</u>
	<u>\$580,062</u>	<u>\$535,402</u>	<u>\$44,660</u>

Investments consist of various publicly traded stocks and mutual funds. The following table sets forth by level, within the fair value hierarchy, the fair value measurements at December 31, 2018 and December 31, 2017:

	<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, 2018</u>				
Equity securities	\$179,724	\$179,724	\$ -	\$ -
Mutual funds	<u>400,338</u>	<u>400,338</u>	<u>-</u>	<u>-</u>
Total	<u>\$580,062</u>	<u>\$580,062</u>	<u>\$ -</u>	<u>\$ -</u>
<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>

There were no transfers between asset classes during the years ended December 31, 2018 and December 31, 2017.



Jefferson Cary Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Notes to the Financial Statements
December 31, 2018 and December 31, 2017

(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 29, 2019, 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, 2018, 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.

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, 2018, 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.



Auditors' Report

To the City Council of the
City of Caribou, Maine

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, 2018, 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, 2018, and our report thereon, dated July 8, 2019, 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.

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.



Auditors' Report

To the City Council of the
City of Caribou, Maine

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2019 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

July 8, 2019



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2018

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, 2018. 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 2018.
- 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, 2018

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 \$26,234,063 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 2017 to 2018. Total Current Assets decreased by \$340,911 in 2018. Capital Assets, net of depreciation, decreased by \$336,596.

Table I indicates Current Liabilities increased by \$32,809 and long-term liabilities decreased by \$462,302 due to capital lease payments and a decrease in the net pension liability. Net Position decreased by \$370,346 for 2018.

The reader should refer to Table II as a comparison of the changes in Net Position from 2017 to 2018. Total City Expenditures for Governmental activities were \$15,715,961, as compared to \$15,541,497 for 2017 for an increase of \$174,464.

For 2018, the total General Revenues were \$11,497,869 as compared to \$11,468,407 for 2017, an increase of \$29,462. Taxes decreased by \$203,911 while excise tax increased by approximately \$27,000 and other revenues increased by about \$183,000.

Pie charts follow to give the reader a visual indication of City Revenues and Expenses for 2018 as compared to 2017.



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2018

UNAUDITED

Table I provides data for the Governmental Activities for the years ended 2018 and 2017.

Table I
Net Position

	<u>2018</u>	<u>2017</u>
Current Assets		
Cash and temporary investments	\$ 7,155,384	\$ 7,374,280
Taxes receivable	1,180,495	1,236,882
Notes receivable	66,161	72,081
Other receivables	464,524	560,631
Other current assets	<u>113,831</u>	<u>77,432</u>
Total Current Assets	<u>8,980,395</u>	<u>9,321,306</u>
Noncurrent Assets		
Capital assets, net of depreciation	<u>19,489,649</u>	<u>19,826,245</u>
Total Assets	<u>28,470,044</u>	<u>29,147,551</u>
Deferred Outflows of Resources	<u>112,906</u>	<u>392,247</u>
Current Liabilities		
Accounts payable and accrued expenses	139,027	107,591
Deferred compensation	663,481	667,985
Current portion note payable	<u>149,159</u>	<u>143,282</u>
Total Current Liabilities	<u>951,667</u>	<u>918,858</u>
Noncurrent Liabilities		
Note payable, net of current portion	797,649	985,434
Net pension liability	<u>451,157</u>	<u>725,674</u>
	<u>1,248,806</u>	<u>1,711,108</u>
Total Liabilities	<u>2,200,473</u>	<u>2,629,966</u>
Deferred Inflows of Resources	<u>148,414</u>	<u>305,423</u>
Net Position		
Net investment in capital assets	18,542,841	18,697,529
Restricted for special revenue funds	306,681	289,907
Unrestricted	<u>7,384,541</u>	<u>7,616,973</u>
TOTAL NET POSITION	<u>\$26,234,063</u>	<u>\$26,604,409</u>



Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2018

UNAUDITED

Table II
Change in Net Position

	<u>2018</u>	<u>2017</u>
<u>General Revenues</u>		
Taxes	\$ 8,801,382	\$ 9,005,293
Federal and state assistance	585,535	562,985
Excise taxes	1,513,300	1,485,734
Other revenues	<u>597,652</u>	<u>414,395</u>
Total general revenues	11,497,869	11,468,407
<u>Program Revenues</u>		
Charges for services	2,380,281	2,502,089
Operating grants and contributions	1,264,135	1,379,683
Capital grants and contributions	<u>203,330</u>	<u>389,393</u>
Total revenues	<u>15,345,615</u>	<u>15,739,572</u>
<u>Program Expenses</u>		
General government	961,658	907,790
Public works	2,674,572	2,346,987
Police department	2,145,643	2,011,195
Fire and ambulance	2,616,249	2,671,204
Education	3,417,666	3,647,970
Caribou Housing Authority	1,022,989	1,080,684
Recreation	952,282	823,964
Economic development	306,168	413,719
County tax	486,816	444,434
Health and sanitation	248,693	249,848
Insurance and retirement	105,385	129,026
Library	228,021	232,175
Other	<u>549,819</u>	<u>582,501</u>
Total program expenses	<u>15,715,961</u>	<u>15,541,497</u>
Change in Net Position	(370,346)	198,075
Net Position - January 1	<u>26,604,409</u>	<u>26,406,334</u>
Net Position - December 31	<u>\$26,234,063</u>	<u>\$26,604,409</u>



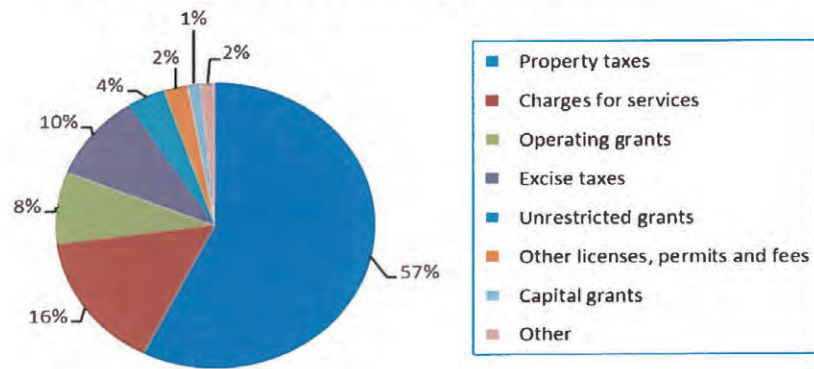
Auditors' Report

City of Caribou, Maine

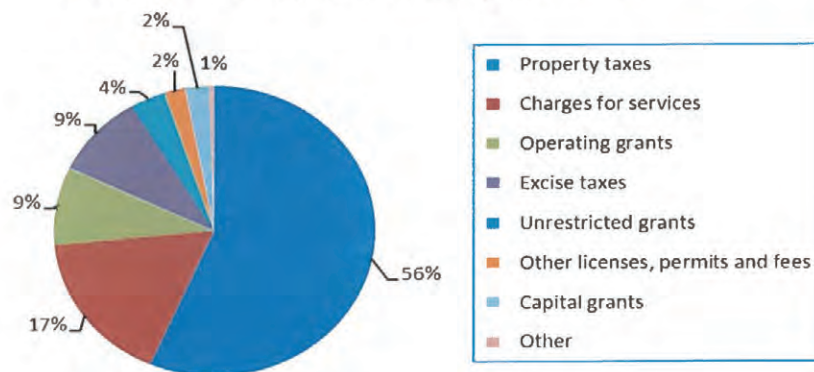
Management's Discussion and Analysis
For the Year Ended December 31, 2018

UNAUDITED

2018 Government Activity Revenue



2017 Government Activity Revenue





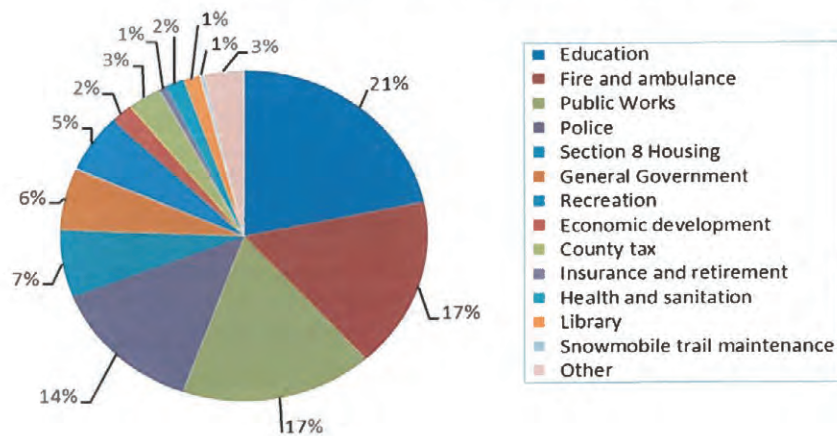
Auditors' Report

City of Caribou, Maine

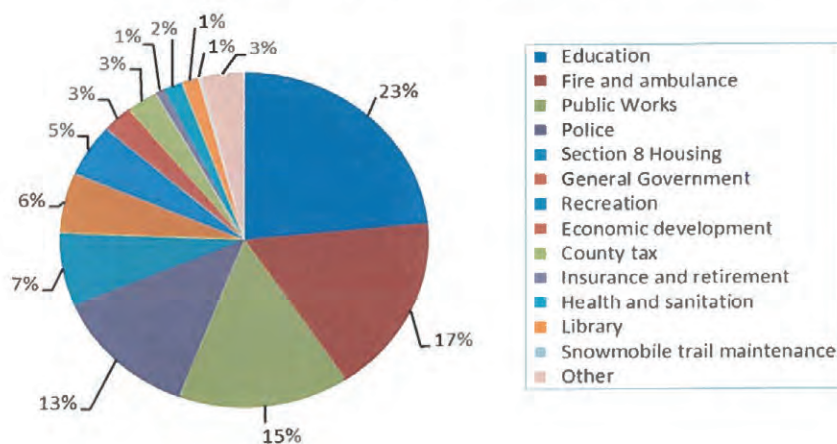
Management's Discussion and Analysis
For the Year Ended December 31, 2018

UNAUDITED

2018 Government Activity Expense



2017 Government Activity Expense





Auditors' Report

City of Caribou, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2018

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 \$14,001,348, \$403,661 less than budgeted. Revenues were \$13,899,180, \$582,837 less than budgeted. Expenditures exceeded Revenues by \$102,168 for the year. Total Other Uses consists of capital outlays in excess of appropriations of \$455,145. The resulting net decrease in the General Fund Balance was \$557,313.

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, 2018, the City's street and sidewalk systems were rated at an index of 83 and 67, respectively. This compares to 2017 ratings of 81 and 70 for the City's streets and sidewalks, respectively. The City had budgeted expenditures of \$498,020 in 2018 to maintain infrastructure at the desired condition level. Actual expenditures for 2018 were \$493,833 from unassigned fund balance with an additional \$206,677 from reserves. This compares to estimates of \$481,004 in 2017 and actual expenditures of \$482,882 from unassigned fund balance and \$14,662 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, decreased by \$336,596. Additions to vehicles and equipment totaled \$280,059. The construction-in-process of \$804,819 for the airport improvement was completed adding \$677,847 hangar and \$355,859 taxi lane to fixed assets. Depreciation across land improvements, buildings, vehicles and equipment totaled \$841,509. The retirements of capital assets totaled \$8,232 of book value. Management recognizes that the relationship of depreciation expense being more than net additions by \$328,364 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 decreased by \$181,908 in the year ended December 31, 2018. The debt consists of two capital leases.

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 2018 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 2018. A complete copy of the 2018 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

Exhibit A

Statement of Net Position December 31, 2018

ASSETS

CURRENT ASSETS

Cash and temporary investments (Note 2)	\$ 7,155,384
Uncollected taxes	1,084,112
Tax acquired property	96,383
Accounts receivable	758,476
Due from other governments	26,572
Allowance for uncollectibles	(320,524)
Inventories	37,708
Notes receivable (Note 3)	66,161
Restricted cash (Note 5)	75,657
Other assets	466
	<u>8,980,395</u>

NONCURRENT ASSETS

Capital assets (Note 6)	
Non-depreciable	10,443,918
Depreciable, net of accumulated depreciation	9,045,731
	<u>19,489,649</u>

Total assets	<u>28,470,044</u>
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<u>DEFERRED OUTFLOWS OF RESOURCES (Note 1)</u>	<u>112,906</u>
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LIABILITIES

CURRENT LIABILITIES

Accounts payable	68,467
Accrued payroll	88,043
Accrued interest	8,254
Escrow (Note 5)	62,306
Compensated absences (Note 1)	575,438
Current portion, capital leases payable	149,159
	<u>951,667</u>

NONCURRENT LIABILITIES

Capital leases payable, net of current portion (Note 7)	797,649
Net pension liability (Note 8)	451,157
	<u>1,248,806</u>

Total liabilities	<u>2,200,473</u>
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<u>DEFERRED INFLOWS OF RESOURCES (Note 1)</u>	<u>148,414</u>
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NET POSITION

Net investment in capital assets	18,542,841
Restricted for:	
Special revenue funds	306,681
Unrestricted	<u>7,384,541</u>
Total net position	<u>\$ 26,234,063</u>



Auditors' Report

CITY OF CARIBOU, MAINE

Exhibit B

Statement of Activities
For the Year Ended December 31, 2018

			Program Revenues		
			Operating	Capital	
	Expenses	Charges for	Grants and	Grants and	Net (Cost)
		Services	Contributions	Contributions	
Function/Programs					
General government	\$ 961,658	\$ 182,949	\$ -	\$ -	\$ (778,709)
Economic development	306,168	344,169	-	-	38,001
Health and sanitation	248,693	-	-	-	(248,693)
Public works	2,674,572	75,525	139,552	-	(2,459,495)
Police department	2,145,643	129,421	51,395	-	(1,964,827)
Fire and ambulance	2,616,249	1,544,087	-	-	(1,072,162)
Insurance and retirement	105,385	-	-	-	(105,385)
Recreation	892,560	86,428	-	-	(806,132)
Snowmobile trail maintenance	59,722	-	39,000	-	(20,722)
Library	228,021	15,206	-	-	(212,815)
County tax	486,816	-	-	-	(486,816)
Education	3,417,666	-	-	-	(3,417,666)
Tax assessment office	188,996	-	-	-	(188,996)
Section 8 Housing	1,022,989	2,496	1,034,188	-	13,695
Capital projects	-	-	-	203,330	203,330
Interest expense	33,159	-	-	-	(33,159)
Other	327,664	-	-	-	(327,664)
	<u>\$ 15,715,961</u>	<u>\$ 2,380,281</u>	<u>\$ 1,264,135</u>	<u>\$ 203,330</u>	<u>(11,868,215)</u>

General revenues:

Taxes

Property taxes, levied for general purposes	8,334,436
Less: TIF payments	(389,463)
Homestead reimbursement and other property tax related	856,409
Excise	1,513,300
Federal and state aid not restricted to specific purposes	585,535
Other licenses, permits and fees	371,254
Miscellaneous revenues	226,398

Subtotal, general revenues 11,497,869

CHANGE IN NET POSITION (370,346)

NET POSITION - JANUARY 1, 2018 26,604,409

NET POSITION - DECEMBER 31, 2018 \$ 26,234,063



Auditors' Report

CITY OF CARIBOU, MAINE

Exhibit C

Balance Sheet Governmental Funds As of December 31, 2018

	<u>General Fund</u>	<u>Section 8 Housing Program</u>	<u>Non-major Funds (Schedule 1)</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and temporary investments (Note 2)	\$ 6,237,047	\$ 66,804	\$ 851,533	\$ 7,155,384
Uncollected taxes	1,084,112	-	-	1,084,112
Tax acquired property	96,383	-	-	96,383
Due from other governments	-	-	26,572	26,572
Accounts receivable	758,476	-	-	758,476
Allowance for uncollectibles	(320,524)	-	-	(320,524)
Inventories	37,708	-	-	37,708
Notes receivable (Note 3)	66,161	-	-	66,161
Due from other funds (Note 4)	26,572	-	-	26,572
Restricted cash (Note 5)	-	75,657	-	75,657
Other assets	-	466	-	466
Total assets	<u>\$ 7,985,935</u>	<u>\$ 142,927</u>	<u>\$ 878,105</u>	<u>\$ 9,006,967</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 61,331	\$ 7,136	\$ -	\$ 68,467
Escrow (Note 5)	-	62,306	-	62,306
Due to other funds (Note 4)	-	-	26,572	26,572
	<u>61,331</u>	<u>69,442</u>	<u>26,572</u>	<u>157,345</u>
Deferred inflow of resources:				
Deferred revenue (Note 1)	970,000	-	-	970,000
Fund balances:				
Nonspendable				
Inventory	37,708	-	-	37,708
Restricted				
Special revenue funds	-	73,485	233,196	306,681
Unrestricted				
Assigned				
Capital (Schedule 3)	368,466	-	-	368,466
Non-capital (Schedule 4)	3,646,207	-	-	3,646,207
Other funds	-	-	618,337	618,337
Unassigned	2,902,223	-	-	2,902,223
Total fund balances	<u>6,954,604</u>	<u>73,485</u>	<u>851,533</u>	<u>7,879,622</u>
Total liabilities and fund balances	<u>\$ 7,985,935</u>	<u>\$ 142,927</u>	<u>\$ 878,105</u>	<u>\$ 9,006,967</u>



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, 2018

	General Fund	Section 8 Housing Program	Non-major Funds (Schedule 2)	Total Governmental Funds
REVENUES				
Local property taxes	\$ 8,317,837	\$ -	\$ -	\$ 8,317,837
Homestead reimbursement	612,221	-	-	612,221
Abatements	(8,113)	-	-	(8,113)
Other property tax related	244,188	-	-	244,188
Excise taxes	1,513,300	-	-	1,513,300
Federal and state assistance	776,482	1,034,188	405,752	2,216,422
Fire and ambulance revenue	1,544,087	-	-	1,544,087
Other licenses, permits and fees	395,488	-	258,715	654,203
Other revenues	487,344	2,496	134,613	624,453
TOTAL REVENUES	13,882,834	1,036,684	799,080	15,718,598
EXPENDITURES				
General government	890,052	153,911	-	1,043,963
Economic development	-	-	306,168	306,168
Health and sanitation	248,693	-	-	248,693
Public works	2,467,884	-	-	2,467,884
Police department	2,225,022	-	-	2,225,022
Fire and ambulance	2,522,128	-	-	2,522,128
Insurance and retirement	105,385	-	-	105,385
Recreation	795,537	-	59,722	855,259
Library	221,610	-	-	221,610
County tax	486,816	-	-	486,816
Tax assessment office	188,996	-	-	188,996
General assistance	53,443	869,078	-	922,521
Education	3,417,666	-	-	3,417,666
Construction and improvements	-	-	252,876	252,876
Tax increment financing	389,463	-	-	389,463
Debt service - principal	181,908	-	-	181,908
- interest	35,769	-	-	35,769
Other	112,896	-	133,244	246,140
TOTAL EXPENDITURES	14,343,268	1,022,989	752,010	16,118,267
Net Increase (Decrease) In Fund Balance	(460,434)	13,695	47,070	(399,669)
Fund Balance - January 1, 2018	7,415,038	59,790	804,463	8,279,291
Fund Balance - December 31, 2018	\$ 6,954,604	\$ 73,485	\$ 851,533	\$ 7,879,622



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(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.

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:



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

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.

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

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



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

Budgetary Data

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

The general operating fund is legally required to be budgeted and appropriated. The major document prepared is the tax budget, which separates these funds by function and estimated appropriation needed to fund each function. The tax budget demonstrates a need for existing or increased tax rates. This budget is approved by the 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.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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>	<u>Governmental</u>	<u>Business-type</u>
	<u>Activities</u>	<u>Activities</u>
	<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, 2018

(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.

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.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications (Continued)

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 2018 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, 2018, the bank balance, including the various fiduciary accounts, was \$7,787,140 of which was fully insured or collateralized.

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

(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 \$66,161 as of December 31, 2018.

As of December 31, 2018, the note receivable matures as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ 6,042
2020	6,163
2021	6,286
2022	6,412
2023	6,540
2024-2028	<u>34,718</u>
	<u>\$66,161</u>

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 \$26,572 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, 2019.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
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.

(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, 2018, was as follows:

	Beginning Balance	Additions	Retirements/ Transfers	Ending Balance
<u>Governmental Activities</u>				
Nondepreciable:				
Land	\$ 529,700	\$ -	\$ -	\$ 529,700
Construction-in-progress	804,819	-	804,819	-
Infrastructure	<u>9,558,359</u>	<u>355,859</u>	-	<u>9,914,218</u>
Total nondepreciable	10,892,878	355,859	804,819	10,443,918
Land improvements	1,344,140	-	-	1,344,140
Buildings	7,601,641	677,847	-	8,279,488
Vehicles	4,860,383	236,709	-	5,097,092
Equipment	<u>3,106,032</u>	<u>43,350</u>	<u>36,690</u>	<u>3,112,692</u>
Totals at historical cost	<u>27,805,074</u>	<u>1,313,765</u>	<u>841,509</u>	<u>28,277,330</u>
Less accumulated depreciation for:				
Land improvements	1,105,078	19,076	-	1,124,154
Buildings	2,569,055	190,798	-	2,759,853
Vehicles	3,153,607	399,730	-	3,553,337
Equipment	<u>1,151,089</u>	<u>227,706</u>	<u>28,458</u>	<u>1,350,337</u>
Total accumulated depreciation	<u>7,978,829</u>	<u>837,310</u>	<u>28,458</u>	<u>8,787,681</u>
Governmental activities capital assets, net	<u>\$19,826,245</u>	<u>\$ 476,455</u>	<u>\$813,051</u>	<u>\$19,489,649</u>



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(6) CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General	\$ 75,956
Library	6,411
Police	37,446
Fire and Ambulance	363,344
Public works	194,826
Recreation and parks	131,246
Other	<u>28,081</u>
	<u>\$837,310</u>

(7) GENERAL LONG-TERM DEBT

As of December 31, 2018, 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.	\$613,686
2.66% Capital lease payable in annual payments of \$117,000 principal and interest through January 2021.	<u>333,122</u>
	<u>\$946,808</u>

Long-term debt activity during the year ended December 31, 2018, was as follows:

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Due Within One Year
<u>Governmental Activities</u>					
Capital Lease Payable	\$ 690,258	\$ -	\$ 76,572	\$613,686	\$ 41,020
Capital Lease Payable	<u>438,458</u>	<u>-</u>	<u>105,336</u>	<u>333,122</u>	<u>108,139</u>
	<u>\$1,128,716</u>	<u>\$ -</u>	<u>\$181,908</u>	<u>\$946,808</u>	<u>\$149,159</u>

As of December 31, 2018, long-term obligations mature as follows:

Fiscal Year	Principal	Interest
2019 (included in current liabilities)	\$149,159	\$19,880
2020	197,043	25,800
2021	206,742	19,698
2022	99,903	13,272
2023	107,435	9,618
2024-2025	<u>186,526</u>	<u>7,162</u>
	<u>\$946,808</u>	<u>\$95,430</u>



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(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, 2018, there were 304 employers in the plan. As of June 30, 2018, the City had 26 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 2.4%), 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 8% of their wages to the plan. The City's contribution rate is determined through actuarial valuations.

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

At December 31, 2018 the City reported a liability of \$451,157 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the City's proportion was .177%, which was a decrease of .012% from its proportion as measured as of June 30, 2017.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(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, 2018, the City recognized pension expense of \$123,346. At December 31, 2018, 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	\$ 1,413	\$ 4,955
Net difference between projected and actual investment earnings on pension plan investments	-	108,936
Changes of assumptions	72,008	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>39,485</u>	<u>34,523</u>
Total	<u>\$112,906</u>	<u>\$148,414</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>
2019	\$ 81,289
2020	(14,534)
2021	(74,109)
2022	(28,154)

Actuarial Assumptions

The total pension liability in the June 30, 2018 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	6.75% per annum, compounded annually
Cost of living benefit increases	1.91%

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, 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, 2018 are summarized in the following table. Assets for each of the defined benefits plan are commingled for investment purposes.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(8) EMPLOYEES' RETIREMENT PLAN (Continued)

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
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 6.75% for 2018. 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, 2018 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>
\$1,063,317	\$451,157	\$(121,045)

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.

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.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

(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 14, 2019. These financial statements are available from the City's Finance Department.

A summary of the facility's activity for 2018, is as follows:

	<u>Amount</u>
Total assets	\$14,830,792
Deferred outflows of resources	37,624
Total liabilities	12,307,405
Deferred inflows of resources	<u>73,958</u>
Total net position	<u>\$ 2,487,053</u>
Total revenue	\$ 2,980,415
Less total expenditures	<u>2,794,761</u>
Increase in net position	<u>\$ 185,654</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, 2018, the balance owed was \$4,050,446.

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, 2018, the estimated total cost of closure and post-closure care was approximately \$20,465,571 of which \$7,940,600 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 2018 financial statements of the Tri-Community Recycling and Sanitary Landfill.

(10) TAX INCREMENT FINANCING (TIF) DISTRICT

The City utilizes credit enhancement agreements with local business under the Municipal Tax Increment Financing Rule of the Maine Department of Economic and Community Development (DECD). Under this Rule, municipalities may grant property tax abatements on the captured value of a business' designated property improvements for purposes of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the City. For the year ended December 31, 2018, the City abated property taxes totaling \$389,463 in connection with these agreements.



Auditors' Report

CITY OF CARIBOU, MAINE

Notes to the Financial Statements
December 31, 2018

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

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 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 2018 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 March 2018, the City entered into a credit enhancement agreement as part of the Downtown Tax Increment Financing District in which the Company will receive 50% of the incremental new assessed value of the property provided that the number of employees with the company is maintained. The increment benefit is reduced by 10% each year through 2022.

During August 2018, the City created a TIF District with a local Company to facilitate the repurposing of an elementary school for additional housing. The improvements are privately financed by the Company and are subject to an increase in the taxable valuation of the property. This District includes a credit enhancement agreement wherein the City must provide 95% of any tax increment back to the Company to reimburse qualified project costs. The City may use the remaining 5% for general economic development purposes. Obligations under this District will begin in 2019 for a duration of up to 30 years.

(11) RISK MANAGEMENT

The City is exposed to various risks of loss related to city officials, city council liability, torts, theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City purchases insurance for all risks of loss. There have been no significant reductions in insurance coverage during the year.

(12) SUBSEQUENT EVENTS

Management has reviewed subsequent events through July 8, 2019, 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 I

Budgetary Comparison Schedule for the General Fund For the Year Ended December 31, 2018

	General Fund		
	Budgeted Amounts		Actual Budgetary Basis
	Original	Final	
REVENUES			
Local property taxes	\$ 8,442,179	\$ 8,442,179	\$ 7,912,032
Homestead exemption reimbursement	612,221	612,221	612,221
Abatements	(30,000)	(30,000)	(8,113)
Other property tax related	236,015	236,015	244,188
Excise taxes	1,450,771	1,450,771	1,513,300
Federal and state assistance	725,504	725,504	752,482
Ambulance fees	1,471,151	1,471,151	1,271,333
Fire/Ambulance charge to towns	161,756	161,756	161,756
Billing services	83,206	83,206	84,518
Other licenses, permits and fees	273,880	273,880	272,707
Economic Development (TIF)	405,805	405,805	405,805
RSU reimbursement	142,175	142,175	142,175
Tri-Community dividends	260,848	260,848	260,848
Other	246,506	246,506	273,928
TOTAL REVENUES	14,482,017	14,482,017	13,899,180
EXPENDITURES			
General government	1,019,415	1,019,415	802,684
Education	3,417,666	3,417,666	3,417,666
Health and sanitation	250,536	250,536	248,693
Public works	2,256,885	2,256,885	2,192,596
Police department and emergency management	1,981,605	1,981,605	2,059,888
Fire and ambulance	2,214,485	2,214,485	2,168,194
Insurance and retirement	109,759	109,759	104,551
Parks and recreation	646,676	646,676	670,338
Library	223,304	223,304	209,249
County tax	486,816	486,816	486,816
Tax assessment office	256,395	256,395	185,496
Tax increment financing	405,805	405,805	405,805
Appropriations to capital outlays	741,569	741,569	741,569
Other	394,093	394,093	307,803
TOTAL EXPENDITURES	14,405,009	14,405,009	14,001,348
Excess of Revenues Over (Under) Expenditures	77,008	77,008	(102,168)
OTHER SOURCES (USES)			
Capital outlays in excess of appropriations	-	-	(455,145)
Net Increase (Decrease) in Fund Balance	77,008	77,008	(557,313)
Fund Balance - January 1, 2018	-	-	7,511,917
Fund Balance - December 31, 2018	\$ 77,008	\$ 77,008	\$ 6,954,604



2018 Unpaid Real Estate Taxes

as of December 31, 2018

ADAMS, ROXANN T	\$3,571.59	BLACKWELL, DWAYNE H	\$1,097.31
AKERSON, JEFFREY	\$862.68	BOIS, ALAIN R. &	\$4,446.12
AKERSON, JEFFREY	\$1,846.22	BOSSE, JANET M	\$404.98
AKERSON, JOHN - DEV	\$1,476.24	BOUCH CORPORATION	\$2,777.64
AKERSON, JOHN W. - DEV	\$1,478.63	BOUCHARD POTATO COMPANY	\$1,206.33
AKERSON, JOHN W. - DEV	\$1,621.08	BOUCHARD POTATO COMPANY	\$2,367.63
ALBERT, CAMILLE E. - DEV	\$173.01	BOUCHARD, BRADLEY D	\$353.13
ALBERT, GILBERT C. - DEC	\$687.30	BOUCHARD, BRIAN J	\$1,213.44
ALFORD, MOODY RONDALE	\$474.00	BOUCHARD, BRIAN J	\$3,318.00
ALLEY, WALTER	\$1,381.71	BOUCHARD, CRAIG D	\$267.81
AMBER CAT LLC	\$1,017.19	BOUCHARD, CRAIG D	\$1,568.94
AMBERCAT, LLC	\$687.30	BOUCHARD, CRAIG D	\$1,713.51
ANDERSON, ALEXANDER	\$369.72	BOUCHARD, CRAIG D	\$1,749.06
ANDERSON, DONALD L. AND THERESA P. - LIFE ESTATE	\$3,107.07	BOUCHARD, CRAIG D	\$3,386.73
ANDERSON, GREGORY CLIFTON	\$264.46	BOUCHARD, CRAIG D	\$5,422.56
ANDERSON, JAMES V	\$808.17	BOUCHARD, DORINA M	\$1,763.28
ANDERSON, MARY LEE	\$222.70	BOUCHARD, GALEN S	\$613.83
ANDERSON, MERRILL E & DELILA P. - LIFE ESTATE	\$995.40	BOUCHARD, GALEN S	\$2,348.67
ANTTIO, GEORGE M. - DEV.	\$884.01	BOUCHARD, JEFFERY D	\$1,768.02
ARCAND, ARTHUR J	\$481.02	BOUCHARD, JONATHAN	\$1,147.08
ARCHER, RICHARD S	\$1,185.00	BOUCHARD, LOTTIE - LIFE ESTATE	\$323.23
ARGRAVES, RICHARD P	\$2,161.44	BOUCHARD, MAYNARD L. - HEIRS	\$3,601.19
ARGRAVES, RICHARD, ALMA, & BRANDON M.	\$127.67	BOUCHARD, REGINALD P	\$1,369.86
AUSTIN - GLASS, PRISCILLA T	\$587.76	BOUCHARD, RICKEY	\$2,512.20
BABIN, STEVE N	\$1,907.85	BOUCHARD, RICKEY	\$3,073.89
BACON, JAMES	\$6,180.96	BOUCHARD, RICKEY A	\$3,472.05
BAILEY, KENDALL K	\$511.92	BOUCHARD, SCOTT A. ET AL	\$1,308.24
BALLARD, KEITH	\$1,794.09	BOUCHER, CAROLINE D	\$2,147.22
BALLARD, WAYNE B	\$769.97	BOURGOINE, DANIEL	\$1,213.44
BARD, GARY J	\$2,021.61	BOURGOINE, DANIEL J	\$253.59
BARRETT, MICHAEL S	\$1,137.60	BOURGOINE, DANIEL J	\$969.33
BARRETT, MICHAEL S. - TRUSTEE	\$300.99	BOWMASTER, PETER W	\$1,312.98
BARTLETT, GREGORY T	\$1,035.31	BOYD, KASIE L	\$834.24
BEAULIEU, GERRY J	\$1,843.86	BRAGDON, GLEN JR	\$720.48
BEAULIEU, LEE A., JR. AND HEATHER H.	\$158.18	BRAGDON, MORRIS E	\$35.55
BEAULIEU, MATTHEW W	\$213.30	BROWN, DARRYL G JR	\$1,045.17
BEAULIEU, MATTHEW W	\$232.26	BROWN, ROBERT G	\$677.82
BEAULIEU, PEGGY S	\$444.12	BROWN, SHIRLEY M	\$136.67
BEAUSOLEIL, ARMAND R	\$2,320.23	BROWN, TIMOTHY L	\$689.67
BELL, ALEXANDER J	\$673.08	BROWN, TIMOTHY L	\$888.75
BELL, JUSTIN R	\$1,201.59	BUBAR, BAYFIELD	\$213.88
BELL, VERNA	\$2,279.94	BURBY, JAMES L	\$1,450.40
BELL, VERNA M	\$402.90	BURBY, RAYMOND L	\$725.22
BELL, VERNA M	\$876.90	BURGAY, TRENT J	\$2,113.21
BELLEFLEUR, NORMAND - DEC	\$464.52	BURGESS, HENRY	\$497.70
BERNAICHE, MICHAEL P	\$2,118.78	BURGESS, HENRY	\$1,109.16
BERNAICHE, TRAVIS	\$2,372.37	BURGESS, HENRY	\$1,194.48
BERNAICHE, TRAVIS	\$4,630.98	BURTT, JEFFREY J	\$552.21
BERUBE, LEO - DEV	\$1,061.76	BURTT, KEVIN S	\$677.82
BLACKSTONE, JULIE J	\$436.08	C. RAY MANAGEMENT LLC	\$2,580.93
BLACKSTONE, SAMUEL S. &	\$298.62	C. RAY MANAGEMENT, LLC	\$4.74
BLACKSTONE, SAMUEL S. &	\$5,213.39	C. RAY MANAGEMENT, LLC	\$966.96
BLACKWELL, DWAYNE	\$974.07	C. RAY MANAGEMENT, LLC	\$1,049.91
BLACKWELL, DWAYNE H	\$587.76	C. RAY MANAGEMENT, LLC	\$1,651.89
BLACKWELL, DWAYNE H	\$706.26	C. RAY MANAGEMENT, LLC	\$1,879.41
BLACKWELL, DWAYNE H	\$988.29	C. RAY MANAGEMENT, LLC	\$1,888.89
		CAMPBELL, MONA N	\$2,417.40



2018 Unpaid Real Estate Taxes

as of December 31, 2018

CANXUS BROADCASTING CORP.	\$158.79	DEVOST, SADY - DEC	\$959.85
CANXUS BROADCASTING CORP.	\$5,861.01	DINSMORE, RONALD W	\$1,281.65
CAPAROTTA, ANTHONY L	\$443.19	DITSON, GEORGE	\$149.29
CAPAROTTA, ANTHONY L	\$694.32	DOBSON, SHELBY GAIL	\$1,791.72
CARON, DANA P	\$554.58	DOMBROSKI, JUDY C	\$1,410.15
CARON, DANA P	\$1,502.58	DOODY, BRIAN D	\$42.66
CARON, DANA P. AND BEVERLY J. - LIFE ESTATE	\$2,241.70	DOODY, FREDERICK A	\$253.59
CARON, RICHARD S	\$1,331.94	DOODY, KENNETH D	\$692.38
CASSIDY, DANA	\$8,902.23	DOODY, KENNETH D	\$2,074.10
CHADSEY, ERIC	\$260.11	DOROEN, JOSHUA K	\$1,770.39
CHALOULT, CLIFFORD - DEC	\$45.03	DORRANCE, CARL G	\$1,215.19
CHAMPAGNE, RONALD A., JR. & KIMBERLY A.	\$1,869.01	DRAKE, FORREST - DEV	\$99.54
CHAPMAN, DONALD F	\$436.08	DRAKE, FORREST - DEV	\$101.91
CHESTNUT, JEFFREY S	\$457.41	DRAKE, JUDSON	\$509.55
CHOLEWA, ARLENE L	\$713.37	DREW, DAVID K	\$528.09
CLARK, DANIEL	\$18.50	DRINKALL, GLENN D	\$741.81
CLARK, JEAN B	\$1,564.20	DRISCOLL, DOUGLAS A	\$1,616.34
CLARK, ROBERT P	\$599.61	DROST, CHERYL	\$1,033.32
COLBATH, JULIE R ELLIS-	\$127.98	DROST, SCOTT T	\$208.56
COLBATH, JULIE R ELLIS-	\$135.09	DUBE, EDWARD L	\$1,419.46
COLE, DONALD E	\$1,030.95	DUBOIS, RICHARD K	\$310.47
COMPOUND HOLDINGS LLC	\$104.18	DUFOUR, KENNETH G	\$1,166.04
COMPOUND HOLDINGS LLC	\$331.80	DUNCAN, JASON B	\$267.81
COOK, DUSTIN M	\$4,898.58	DUNCAN, JASON B	\$2,971.98
COOK, JEFF	\$3,045.45	DUPLESSIE, PHILLIP	\$566.43
COOK, JEFFREY A	\$149.31	ELLIS, GENE	\$438.45
CORBIN, CHRISTOPHER	\$45.03	EMMERT, NICOLE - WOOD	\$300.99
CORBIN, CHRISTOPHER	\$2,038.20	ESPLING, DEBRA	\$298.62
CORBIN, JOSEPH F	\$507.18	EVANS, RITA M	\$1,379.52
CORBIN, JOSEPH F	\$1,130.49	EVANS, RITA M	\$2,076.12
CORMIER, TIMOTHY T	\$1,040.43	EVANS, RITA M	\$2,538.27
CORRIVEAU, ELLIE J	\$585.39	EWING, BRIAN E	\$2,137.74
COTE, LAWRENT J	\$210.45	EWING, CLARK	\$1,725.17
COTE, MATTHEW A	\$1,132.86	FARLEY-BELANGER, ARLENE	\$436.08
COTY, GORDON P., JR.	\$936.15	FARMERS REALTY TRUST	\$11.65
COUTURE, BOBBI-JO	\$1,137.60	FAYE, DAVID E	\$751.29
CULLINS, TERRY S	\$2,021.61	FISHER, DWAYNE (SR) & FISHER, ANGELA &	
CURRAN, DAVID	\$309.09	FISHER, DWAYNE (JR)	\$485.07
CURRIE, ERNIE J	\$1,154.19	FIVE STAR HOME MAINTENANCE, LLC	\$369.72
CURTIS, JON M	\$798.69	FIVE STAR HOME MAINTENANCE, LLC	\$3,344.07
CYR, JAMES A	\$1,459.14	FLAGG, APRIL A	\$2,208.84
CYR, LESLIE ANN	\$255.96	FLAGG, ELIZABETH M. &	\$905.34
CYR, LON L	\$2,149.08	FLAGG, WILLIAM B	\$1,149.45
CYR, MICHAEL L	\$5,356.20	FLANNERY, JEREMIAH M	\$289.14
CYR, ROWENA G	\$713.58	FORBES, BRYAN L	\$2,910.36
DAIGLE, DOUGLAS A	\$1,388.82	FORD, RANDOLPH, et.al. & TREVOR J.D. &	
DAIGLE, LORI	\$1,263.21	SUSAN P. PARR	\$426.60
DAMBOISE, BERNARD D	\$1,116.27	FORTIN, LINDA	\$35.55
DAMBOISE, E. OWEN - DEV	\$1,194.48	FORTIN, LINDA	\$118.50
DAVID, JODY	\$248.35	FOSTER, DARREL J	\$1,092.57
DAY, DUSKA J	\$1,053.85	FOURNIER, FRANKLIN	\$3,960.27
DEDAM, GERALD	\$501.87	FOX, PETER R	\$3,924.72
DEMERCHANT, KENT D	\$2,607.00	FOX, WAYNE JR	\$73.25
DEMOURA, ANTONE	\$744.18	FRANK, ROBIN D	\$1,665.13
DEMPSEY, JAMES	\$184.40	FRANK, ROBIN D	\$2,448.53
DEVEAU, PETER	\$1,279.80	FRANK, ROBIN D	\$2,793.17
DEVEAU, PETER G	\$1,064.13	FRAZIER, HOLLI MARIE	\$616.20



2018 Unpaid Real Estate Taxes

as of December 31, 2018

FROST, LELAND	\$1,599.75	HARMON, EVA AS TRUSTEE OF THE	\$9.48
FROST, LELAND - LIFE ESTATE	\$3,339.33	HARRIS, JAMES	\$59.25
FUHRMANN, FRANCIS	\$1,426.74	HARRIS, JAMES L	\$2,370.00
GAGNON, ANGELA	\$1,715.88	HARRIS, JAMES L., CONSTRUCTION	\$310.47
GAGNON, ANGELA C	\$1,462.29	HARTLEY, ALLYN D	\$222.78
GAGNON, ANGELA C	\$2,424.51	HERBERT, JACK	\$1,687.44
GAGNON, DEBRA	\$66.36	HEWITT, FLINT A	\$948.00
GAGNON, DEBRA L	\$519.03	HEWITT, TRAVIS L	\$1,535.76
GAGNON, DEBRA L	\$779.73	HICKEY, DEBORAH L	\$658.86
GAGNON, ERIC	\$1,514.43	HOLDSWORTH, GHENT II	\$481.11
GAGNON, MICHAEL E	\$1,703.71	HOLDSWORTH, GHENT II	\$592.50
GAGNON, NICHOLAS B. & GAGNON, TAMMY A. &		HOLDSWORTH, GHENT II	\$2,590.41
GAGNON, ROBERT	\$173.01	HOLMAN, LORI JEAN WARK	\$1,322.46
GAGNON, NICHOLAS B. & GAGNON, TAMMY A. &		HOLMES, KEVIN L	\$206.19
GAGNON, ROBERT	\$865.05	HOLMES, KEVIN L	\$1,135.23
GAGNON, NICHOLAS B. & GAGNON, TAMMY A. &		HOLMES, LORETTA M	\$478.74
GAGNON, ROBERT	\$945.63	HOOEY, RAYMOND	\$1,057.02
GAGNON, NICHOLAS B. & GAGNON, TAMMY A. &		HOOEY, RAYMOND R. JR	\$1,192.11
GAGNON, ROBERT	\$1,123.38	HOTELLING, CAROL - DEC	\$993.03
GAGNON, NICHOLAS B. & GAGNON, TAMMY A. &		HUCKINS, MADELINE	\$1,507.32
GAGNON, ROBERT	\$1,969.47	HUNTER, MATTHEW A	\$1,873.07
GAGNON, TAMMY A	\$2,336.82	J & S CONSTRUCTION, LLC	\$1,319.63
GAHAGAN, KIM S	\$864.34	JACKSON, CARLTON E.,SR. AND DIANE	\$803.65
GALLAGHER, GAIL L	\$1,173.15	JACKSON, CRAIG P	\$1,146.77
GAUVIN, CAROL A	\$3,391.47	JANDREAU, LAWRENCE	\$142.20
GAUVIN, RANDY F	\$744.18	JANDREAU, LAWRENCE	\$187.23
GIGGEY, LENA	\$35.55	JANDREAU, LAWRENCE	\$208.56
GIGGEY, LENA M	\$1,426.74	JANDREAU, LAWRENCE	\$215.67
GILBERT, JOHN A	\$511.92	JANDREAU, ROBERT	\$113.76
GIRARD, KAREN T	\$2,868.51	JANDREAU, ROBERT	\$144.57
GLASS, PRISCILLA	\$35.55	JANITZ, WALTRAUD I. - DEV.	\$1,303.50
GODIN, DANIEL E	\$386.31	JEWETT, RICHARD W	\$382.75
GORENCE, RICHARD B	\$2,080.86	JOHNDRO, JOEL R	\$1,273.60
GRANT, MICHELLE	\$35.55	JOHNS, KAREN	\$40.29
GREENIER INC.	\$4,941.45	JOHNSON, CHRISTIAN	\$4,443.75
GRIFFETH, SHARON L	\$604.35	JOHNSON, CHRISTIAN JD	\$2,204.10
GRIFFIN, KIP A	\$1,215.81	JOHNSTON, JOHN	\$237.00
GUERRETTE TRUST UNDER RONALD P.	\$431.30	JOHNSTON, JOHN A	\$1,239.51
GUERRETTE, ALAN	\$355.50	JONES, DANA G	\$244.11
GUERRETTE, LIZA M	\$1,253.73	JONES, TIMOTHY L	\$1,462.29
GUY, DYLAN M	\$1,694.55	KEATON, VAUGHN	\$3,237.42
HAINES, STEVEN G	\$879.22	KELLER, BOBBY	\$1,384.08
HALEY FAMILY FARM, INC.	\$1,232.40	KELLEY, JAMES W SR	\$1,751.43
HALEY FAMILY FARM, INC.	\$4,806.36	KELLEY, ROBERT R	\$379.20
HALL, CAROLYN E	\$154.46	KELLY, JAMES L	\$1,632.93
HALL, CAROLYN E	\$335.87	KETCH, MAX H.,TAMMY CLARK,	\$981.18
HALLETT, BRYAN D	\$974.07	KIDNEY, GLORIA J	\$148.44
HAMMONDS, RICHARD	\$208.56	KIEHN, KIMBERLY	\$1,322.46
HANEY, CHRISTOPHER A	\$1,187.37	KING, ALLEN G	\$241.74
HANEY, CHRISTOPHER A	\$1,436.22	KING, JEREMY J	\$124.00
HANEY, NATHAN	\$1,097.31	KINGSBURY, ROBB	\$1,580.17
HANLEY, GREGORY M	\$4,375.02	KINNEY, JOHN D	\$33.18
HANSON, MICHELLE	\$2,257.79	KINNEY, JOHN D	\$1,030.46
HANSON, MICHELLE	\$3,668.76	KINNEY, JOSHUA D	\$1,713.51
HANSON, MICHELLE A	\$3,076.26	KINNEY, LANTIE M. - DEV	\$820.74
HARMON, COLLEEN	\$241.74	LABRECK, ALFRED JR	\$805.80
HARMON, COLLEEN	\$1,277.43	LAFRANCOIS, MILDRED - DEC	\$52.14



2018 Unpaid Real Estate Taxes

as of December 31, 2018

LAGASSE, LLOYD G	\$902.97	MARTIN, SCOTT A	\$4,121.43
LAGASSE, ROSAIRE C.- LIFE ESTATE	\$4,211.49	MARTIN, SCOTT ALLEN	\$6,536.46
LAMOTHE, CLAUDE A	\$1,692.18	MARTIN, SCOTT M	\$2,450.58
LAND HO, INC.	\$21.33	MARTINO, JONATHAN	\$177.75
LAND HO, INC.	\$37.92	MASSE, KEVIN J	\$511.92
LAND HO, INC.	\$37.92	MASSEY, SHELLEY	\$900.60
LAND HO, INC.	\$59.25	MCBREAIRTY, DONALD	\$732.33
LAND HO, INC.	\$75.84	MCCARTHY, LORIE	\$1,111.01
LAND HO, INC.	\$94.80	MCDONALD, HEATHER J	\$518.97
LAND HO, INC.	\$132.72	MCDUGAL, WALTER	\$942.34
LAND HO, INC.	\$206.19	MCKELLIPS, KITTY L	\$1,397.20
LANDEEN, KENDALL D	\$87.69	MCLAUGHLIN, DANIELLE	\$514.29
LANDEEN, SHAWN L	\$1,087.83	MCLAUGHLIN, DANNY C	\$1,372.23
LAPOINTE, JEANNETTE M	\$1,777.50	MCLAUGHLIN, EVANS D	\$2,564.34
LAPOINTE, ROBERT J	\$564.06	MCLAUGHLIN, JERRY, JR.	\$338.91
LAPOINTE, SHERIL A	\$1,270.32	MERCHANT, LEON L	\$18.96
LAPOINTE-KERNAN, ROSANNE	\$1,557.09	MERCHANT, LEON L	\$919.86
LARRABEE, JOSEPH C	\$2,995.68	MERLIN ONE, LLC	\$27,655.53
LARSON, NATHAN	\$639.90	MICHAUD, JAMES H	\$42.66
LATHAM, KATE &	\$891.12	MICHAUD, JAY	\$1,291.64
LAVOIE, LOUIS J., JR.	\$2,362.89	MICHAUD, KRISTI HAINES	\$1,353.27
LAVOIE, LOUIS, JR.	\$3,386.73	MICHAUD, NICKY L	\$379.09
LEAVITT, THOMAS M	\$246.48	MICHAUD, PAUL A	\$613.00
LEVESQUE, ANDREW J	\$2,827.41	MICHAUD, ROLAND R J	\$734.70
LEVESQUE, MARK A	\$833.76	MIKES FAMILY MARKET, LLC	\$5,368.05
LEVESQUE, RUSSELL P	\$178.42	MIKE'S FAMILY MARKET, LLC	\$943.26
LEVESQUE, THERESA C	\$2,244.39	MILLER, RONALD E., JR.	\$720.48
LEVESQUE, VERNA A	\$955.11	MILTON, GARRICK	\$1,286.91
LEVESQUE, VERNA A	\$1,462.29	MILTON, GARRICK E	\$1,945.77
LEVESQUE, VERNA A	\$1,689.92	MINK, MARY ANN	\$194.34
LEWIS, BRYANT J., SR.	\$656.49	MINK, MARY ANN	\$481.11
LEWIS, JAMES A	\$317.58	MINK, MARY ANN	\$1,136.20
LIBBY, MICHAEL PAUL	\$487.99	MOIR, THOMAS A. JR. - LIFE ESTATE	\$421.12
LIBBY, ROBERT A	\$315.21	MOIYEE CORPORATION, THE	\$11.85
LINDSEY, BRYANT C	\$1,725.36	MOIYEE CORPORATION, THE	\$11.85
LISTER, ALLYN L	\$1,414.89	MOIYEE CORPORATION, THE	\$11.85
LITTLE, BASIL EDWARD, JR.	\$616.20	MOIYEE CORPORATION, THE	\$11.85
LITTLE, GARY W. &	\$322.32	MOIYEE CORPORATION, THE	\$11.85
LIZOTTE, RONALD J	\$231.34	MOIYEE CORPORATION, THE	\$11.85
LIZOTTE, RONALD J	\$240.82	MOIYEE CORPORATION, THE	\$23.70
LOGGANS, DONALD L	\$163.53	MOIYEE CORPORATION, THE	\$23.70
LONGLEY, LANCE L	\$821.29	MOIYEE CORPORATION, THE	\$23.70
LONGLEY, PATRICIA E	\$1,142.34	MOIYEE CORPORATION, THE	\$23.70
LOUGHLIN, BRIAN J	\$587.76	MOIYEE CORPORATION, THE	\$23.70
MADORE, GARY R JR	\$1,196.67	MOIYEE CORPORATION, THE	\$23.70
MALM, TIMOTHY E	\$1,030.95	MOIYEE CORPORATION, THE	\$35.55
MANCOS, DUSTIN	\$1,044.76	MOIYEE CORPORATION, THE	\$35.55
MANCOS, MICHAEL A	\$682.56	MOIYEE CORPORATION, THE	\$35.55
MAPLE RIDGE PROPERTY MANAGEMENT, LLC	\$1,386.44	MOIYEE CORPORATION, THE	\$35.55
MARQUIS, DANIEL F	\$15.07	MOIYEE CORPORATION, THE	\$35.55
MARRETT, DAVID	\$1,784.61	MOIYEE CORPORATION, THE	\$35.55
MARSH, KURTIS	\$1,488.36	MOIYEE CORPORATION, THE	\$917.19
MARSHALL, DANYELLE	\$30.81	MOIYEE CORPORATION, THE	\$1,232.40
MARSHALL, DANYELLE	\$447.93	MORIN, LOREN	\$999.40
MARTIN, BILLIE-JO	\$346.02	MORRELL, DOUGLAS C	\$222.78
MARTIN, DAVID N	\$1,182.63	MORRELL, DOUGLAS C	\$3,521.82
MARTIN, SCOTT	\$848.46	MORRELL, JAMES L	\$464.52



2018 Unpaid Real Estate Taxes

as of December 31, 2018

MOWERS, CAROL	\$284.13	RICHARDSON, DERRELL	\$16,874.40
MOXLEY, THOMAS A	\$528.51	RIDGE RUNNERS REALTY TRUST	\$180.12
MUFFLER, LYNNE DELL	\$82.95	RIDGE RUNNERS REALTY TRUST	\$528.51
MULLEN, RICHARD W	\$899.62	RIELLY, RICHARD W., JR.	\$711.25
MURPHY, JIM	\$701.29	RINES, JOHN M	\$504.81
MURPHY, JIM & MURPHY, COLLEEN & MURPHY, JUSTIN	\$570.44	RIOPELLE, LAMAR S	\$988.29
MURPHY, LEOLA A	\$917.19	ROGESKI, CHRISTOPHER W	\$2,611.74
MURPHY, RITA M	\$1,301.13	ROSSIGNOL, DANIEL P	\$433.71
NADEAU, KATHLEEN T	\$99.54	ROSSIGNOL, GARY A	\$748.92
NADEAU, TONY	\$1,666.11	ROSSIGNOL, TIM	\$101.91
NADEAU, TONY	\$2,272.83	ROWE-PELKEY, BRENDA J. AS TRUSTEE OF THE BRENDA J ROWE-PELKEY 2005 TRUST	\$2,099.82
NADEAU, WILSON W	\$1,168.41	ROY, JAY PAUL	\$1,000.14
NAPALAPALI, JOLANI	\$1,289.28	SANDS, WILLARD H	\$1,241.88
NASH, MATTHEW A	\$1,599.75	SAUCIER, ROGER J	\$175.38
NATIONSTAR REO SUB 1B LLC	\$997.77	SAUNDERS, CHRISTOPHER D	\$789.21
NEWBEGIN, MICHAEL R	\$315.21	SAUNDERS, SUZANNE	\$1,130.49
NEWBEGIN, MICHAEL R	\$997.77	SAVOIE, DALE	\$332.43
NOBLE, CAROLYN JOYCE	\$5,429.67	SCHELLENGER, RICHARD	\$748.92
NORTHERN LIGHTHOUSE, INC., THE	\$5,801.76	SCHMITT, MICHAEL C	\$583.02
OLMSTEAD, AARON G	\$1,171.00	SEAMAN, YVETTE	\$77.52
OSSENFORT, WILLIAM J	\$4,107.21	SEARLES, SCOTT &	\$61.85
OUELLETTE, CHRISTOPHER	\$338.91	SEARS, JOSEPH M	\$575.91
OUELLETTE, CLIFFORD J	\$962.22	SELMAN, JEAN	\$1,004.70
OUELLETTE, HEIDI L	\$663.60	SHAW, DAVID B	\$1,734.84
OUELLETTE, LUKE J	\$936.15	SHAW, JEREMY G	\$2,279.94
OUELLETTE, ROBERT D	\$7.49	SHAW, ROBERT S	\$75.84
OUELLETTE, ROBERT D	\$8.81	SHAW, ROBERT S	\$334.17
PADDLEFORD, MILTON B	\$1,230.03	SHAW, ROBERT S	\$711.00
PALMER, SUSAN M	\$488.22	SHAW, ROBERT S	\$912.45
PARADIS, LELAND O., JR.	\$848.46	SHAW, ROBERT S	\$1,945.77
PATTERSON, FREDERICK E	\$1,483.62	SHAW, ROBERT S	\$2,810.82
PELKEY, JEFFREY	\$232.71	SHAW, ROBERT S	\$8,558.07
PELLETIER, LOUISE	\$305.87	SHAW, ROBERT S	\$15,179.85
PELLETIER, RICKIE J	\$319.95	SHAW, ROBERT S II	\$692.04
PENDERGAST, MICHAEL S	\$1,815.42	SHAW, ROBERT S II	\$791.58
PHAIR, JUDY M	\$827.13	SHAW, ROBERT S II	\$1,516.80
PICARD, MARIO M	\$206.19	SHAW, ROBERT S II	\$2,367.63
PICARD, MECCA J	\$741.81	SHEA, MARK	\$1,604.49
PINETTE, MARILYN - LIFE ESTATE	\$3.79	SHEA, MARK A	\$544.64
PLAVNICK, KIMBERLY	\$1,853.34	SHELDON, RICHARD E III	\$177.84
PLOURDE, LARRY	\$2,000.28	SHEPHERD, SCOTT M	\$360.24
POOLER, TODD M	\$895.86	SILSBEE, DAVID	\$447.93
PRATT, CARL	\$459.78	SIROIS, MARK R	\$817.75
PRUE, DENNIS J	\$600.00	SKONIECZNY, STEPHEN	\$566.43
QUIMBY, LEWIS G., JR.	\$815.28	SKONIECZNY, STEPHEN	\$1,087.83
R.M.B. FRANK, LLC	\$2,886.66	SM TRUST	\$177.75
RACKLER, JEREMIE	\$2,676.36	SM TRUST	\$1,848.60
RAGONA, ROBERT P	\$1,102.05	SMITH, PHILIP A. & SMITH, BARBARA E &	
RAND, TIMOTHY	\$1,317.72	SMITH, SCOTT W.	\$2,031.09
RAND, TIMOTHY A	\$66.36	SOLMAN, JUDITH A	\$879.14
RANDAZZO, DANIEL T	\$2,237.28	SOMERS, GALEN O	\$1,343.79
RANDOLPH, DALE I	\$1,149.45	SOMERS, THOMAS C	\$180.12
REIERSEN, JOANN K	\$2,777.64	SOUCIE, ANGEL D	\$9.48
RICHARDSON, DERRELL	\$1,137.60	SOUCIER, CHRIS	\$35.55
RICHARDSON, DERRELL	\$2,279.94	SOUCY, JOSHUA	\$42.66
RICHARDSON, DERRELL	\$7,119.48	SPENCER, LARRY	\$372.09



2018 Unpaid Real Estate Taxes

as of December 31, 2018

SRMOF II 2012-1 TRUST, U.S. BANK TRUST		TRACY, KURT W	\$1,850.97
NATIONAL AS	\$2,087.97	TRAUGH, SHAWNA	\$189.60
ST. JOHN, JASON	\$722.25	TROMBLEY INDUSTRIES	\$1,201.59
ST. JOHN, PETER P	\$1,478.88	TROMBLEY, PHILIP	\$1,521.54
ST. PETER, RAYMOND	\$545.10	TROMBLEY, PHILIP E	\$1,182.63
ST. PETER, RUDOLPH	\$2,253.87	TROMBLEY, SHAWN	\$78.21
ST. THOMAS, SHARON L	\$900.60	TROMBLEY, STEVEN LEE	\$402.90
STAIRS, CHRISTOPHER KYLE	\$2,178.03	TURCK, KATHERINE M	\$447.93
STAIRS, DAVID	\$784.47	UNITED VETERANS OF MAINE, INC.	\$2,829.78
STAPLES, MARIE A. - DEV	\$14.22	VALENTINO, FRANK	\$914.82
STAVNESLI, DAVID M	\$450.30	VEINOTE, JASON L	\$54.51
STEWART, DAVID L	\$222.00	VIOLETTE, BRIAN	\$241.74
STOCKDALE, JOHN M	\$722.85	VIOLETTE, BRIAN F	\$811.31
STOECKELER, GEORGE ROBERT - DEC	\$661.23	VIOLETTE, BRIAN J	\$1,433.85
STURGEON, SHELDON L	\$175.38	VIOLETTE, LARRY D	\$1,104.24
SUMMERSON, CHRISTOPHER	\$1,881.08	VIRTANEN, DONNA M	\$865.05
SWANSON, DANIEL CLAUDE	\$1,722.61	VON MERTA, RICHARD - LIFE ESTATE	\$1,682.70
TAGGETT, HARRY A	\$692.04	WALTON, DIANA L	\$554.58
TAMBURELLO, GEORGE	\$334.17	WAMBOLD, DARLA M	\$2,135.37
TARBOX, CHRISTOPHER	\$3,173.43	WARNER, LOYCE MARY, ET.AL.	\$1,293.95
TARDIE, MARK	\$1,673.22	WEATHERHEAD, FRANK C	\$1,648.57
TAYLOR, ERIC	\$580.65	WEATHERHEAD, LAURIE L	\$1,071.24
THERIAULT, BRAD A.	\$1,559.46	WEBBER, BRANDON SHAWN ET AL	\$841.35
THERIAULT, GREGORY	\$2,313.12	WEBBER, BRANDON SHAWN, ET.AL.	\$3,836.93
THERIAULT, GREGORY J	\$17.16	WELLS, ANGELA	\$132.72
THERIAULT, GREGORY J	\$29.50	WESSON, BRUCE E	\$1,910.22
THERIAULT, GREGORY J	\$39.56	WESTIN, MARK L	\$1,336.68
THERIAULT, GREGORY J	\$40.73	WHITE, JOEY - DEC	\$237.00
THERIAULT, GREGORY J	\$1,637.67	WHITE, JOEY R. - DEC	\$59.25
THERIAULT, JANICE - DEV	\$733.81	WHITE, JOEY R. - DEC	\$1,538.13
THERIAULT, KRISTI ROSE	\$610.43	WHITMORE, TRAVIS	\$118.50
THERIAULT, MICHAEL	\$528.51	WHITMORE, VICKI L	\$402.90
THERIAULT, SHANE H	\$2,969.61	WILCOX, AMANDA	\$801.06
THIBODEAU FAMILY IRREVOCABLE TRUST, THE	\$2,170.92	WILLARD, LINWOOD C. - DEC	\$67.34
THIBODEAU, CARL	\$354.11	WILLETTE, RYAN J	\$1,168.09
THIBODEAU, CARL J	\$92.43	WILLIAMS, HUBERT	\$1,109.16
THIBODEAU, DANIEL A	\$1,490.73	WILLIAMS, SETH	\$4,607.28
THIBODEAU, JOSIE MAE KENNARD ET AL	\$1,151.82	WILSON, ANN	\$1,374.60
THIBODEAU, P RONALD	\$1,549.98	WJV HOLDINGS LLC	\$908.78
THIBODEAU, TRACY L	\$559.32	WORSTER, PAMIE	\$144.57
THIBODEAU, WILLIAM A., JR.	\$400.53	WYMAN, JAMIE M	\$1,244.25
THOMAS, ALLAN	\$78.21	YORK, STEVEN M	\$4,697.34
THOMAS, ASHLEY	\$132.72	ZERNICKE, KENNETH - DEC	\$237.32
THOMAS, BECKY L	\$609.09		
THOMPSON, CHRISTOPHER LEE	\$867.42		\$822,226.30
THOMPSON, JAY R	\$554.58		
THOMPSON, JAY R	\$2,573.82		
THOMPSON, PAMELA	\$869.79		
THOMPSON, ROLAND	\$90.06		
TIBBS, LLOYD ALAN	\$810.54		
TILLEY, JESSICA L	\$241.74		
TOMPKINS, BARBARA	\$407.64		
TOMPKINS, MICHELE D	\$1,168.41		
TOOTHAKER, BROCK	\$971.70		
TOWLE, PATRICK M	\$127.98		
TRACY, GALEN R. - DEV	\$23.70		
TRACY, JOSHUA J	\$293.88		



Unpaid Personal Property Taxes

as of December 31, 2018

<u>2014</u>		<u>2018</u>	
BEAULIEU, GERRY J.	\$553.04	ALGONQUIN POWE & UTILITIES CORP	\$99.54
MARTIN, SCOTT	\$9,151.92	BEAULIEU, GERRY J	\$564.06
ROBERTSON, SAMUEL	\$289.90	BELL, JUSTIN & RICK	\$241.74
THERIAULT, SHANE	\$5,367.61	BERNAICHE PROPERTY MAINTENANCE	\$191.94
		BICKFORD, BRIAN	\$23.70
	\$15,362.47	BLACKSTONE, SAM	\$154.05
		BOUCHARD, CRAIG & RICKEY	\$2,315.49
		CANXUS BROADCASTING CORP.	\$1,535.76
<u>2015</u>		CORBIN, CHRIS	\$120.87
BEAULIEU, GERRY J.	\$543.53	COTE, MATTHEW	\$220.41
LAVOIE, LOUIS	\$333.53	COUNTY PLUMBING & HEATING, INC	\$80.58
MARTIN, SCOTT	\$5,951.90	CROUCH, TAMMIE AND	\$561.80
ROBERTSON, SAMUEL	\$291.98	CROUCH, TAMMIE AND	\$433.71
SURE WINNER FOODS, INC.	\$186.42	CROWN PARK INN	\$1,798.83
THERIAULT, SHANE	\$5,406.12	CULLINS, BRYAN	\$270.18
		CYR, MICHAEL	\$1,718.25
	\$12,713.48	CYR, MICHAEL	\$2,441.10
		DG RETAIL, LLC	\$7.46
<u>2016</u>		DOODY, KENNETH	\$213.30
BEAULIEU, GERRY J.	\$540.44	FIVE STAR HOME MAINTENANCE, LLC	\$191.97
CULLINS, BRYAN	\$261.06	FOURNIER, ARLENE	\$144.57
FIVE STAR HOME MAINTENANCE, LLC	\$226.71	FRANK, ROB, MARTHA & BRADLEY	\$346.02
G-FORCE LASER TAG, CORP	\$36.64	FRESH AIR LLC	\$68.73
LAVOIE, LOUIS	\$593.11	G.F. MARKETING, INC.	\$206.51
LEAVITT, BRIAN G.	\$114.50	GUERRETTE FARMS, CORP	\$2,283.30
MARTIN, SCOTT	\$3,812.85	HANSON, MICHELLE	\$1,566.57
NOBLE, JOHN	\$515.22	HERBERT, JACK	\$372.09
THERIAULT, SHANE	\$5,512.03	HOWARD, MICHELLE	\$37.92
		KEATON, BRENDA	\$26.07
	\$11,612.56	LAVOIE, LOUIS	\$613.83
		LEAVITT, BRIAN G	\$109.02
<u>2017</u>		LYONS, JOHN	\$137.46
BEAULIEU, GERRY J.	\$549.70	MARTIN, SCOTT	\$3,732.75
BELL, JUSTIN & RICK	\$289.19	NELSON, MARIAN	\$90.06
CANXUS BROADCASTING CORP.	\$1,172.37	NOBLE, CAROLYN JOYCE	\$793.95
CORBIN, CHRIS	\$121.89	NORTH COUNTRY ANIMAL HOSPITAL	\$1,201.59
CULLINS, BRYAN	\$272.46	PIERCE, KELLEY & PAULA	\$63.99
FIVE STAR HOME MAINTENANCE, LLC	\$215.10	RICHARDS, CHRIS	\$997.77
FRANK, ROB, MARTHA & BRADLEY	\$3.54	RICHARDSON, DERRELL	\$9.48
FULTON, JOHN	\$203.15	RIOPELLE, LAMAR	\$9.48
HOWARD, MICHELLE	\$21.14	ROSSIGNOL, GARY	\$40.29
LAVOIE, LOUIS	\$619.01	SHAW, ROBERT	\$4,803.99
LEAVITT, BRIAN G.	\$114.72	SLEEPER, JOSEPH & SONS, INC.	\$193.45
LYONS, JOHN	\$6.39	ST. PETER, GARY	\$360.24
MARTIN, SCOTT	\$3,864.63	THERIAULT, GREGORY	\$583.02
NOBLE, JOHN	\$917.76	THERIAULT, SHANE	\$5,704.59
RICHARDSON, DERRELL	\$9.56	THIBODEAU, GUILDA	\$92.87
ROSSIGNOL, GARY	\$40.63	VIOLETTE, BRIAN	\$14.22
THERIAULT, SHANE	\$5,752.73	VIRTUAL MANAGED SOLUTIONS	\$3.02
		WILLIAMS, KARLYN	\$239.37
	\$14,173.97		\$38,030.96



Tax Liens

as of December 31, 2018

ALBERT, GILBERT C. - DEC	\$693.10	DUNCAN, JASON B. AND GLORIA	\$2,997.06
ALLEY, WALTER	\$1,393.37	EMMERT, NICOLE-WOOD	\$133.84
ANDERSON, ALEXANDER AND	\$372.84	ESPLING, DEBRA AND MARK	\$301.14
ARCHER, RICHARD S. AND TAMMY J.	\$1,195.00	FIVE STAR HOME MAINTENANCE, LLC	\$372.84
AUSTIN - GLASS, PRISCILLA T.	\$592.72	FIVE STAR HOME MAINTENANCE, LLC	\$3,372.29
BEAULIEU, GERRY J.	\$1,188.61	FORD, RANDOLPH,et.al. & TREVOR J.D. &	\$403.90
BEAUSOLEIL, ARMAND R.	\$1,094.52	FORTIN, LINDA & GRAY, KIMBERLEY	\$167.30
BERUBE, LEO - DEV	\$1,025.69	FRAZIER, HOLLI MARIE	\$621.40
BLACKWELL, DWAYNE	\$982.29	GAGNON, DEBRA	\$66.92
BLACKWELL, DWAYNE H.	\$592.72	GAGNON, DEBRA L.	\$523.41
BLACKWELL, DWAYNE H.	\$712.22	GAGNON, DEBRA L.	\$786.31
BLACKWELL, DWAYNE H.	\$996.63	GAGNON, ERIC	\$1,677.78
BLACKWELL, DWAYNE H.	\$1,106.57	GIGGEY, LENA	\$332.21
BOUCHARD, BRADLEY D. & AMY R.	\$171.41	GORENCE, RICHARD B. & PAULA A.	\$1,292.15
BOUCHARD, BRIAN J. & LISA M.	\$1,223.68	GRANT, MICHELLE	\$102.77
BOUCHARD, JONATHAN	\$1,156.76	GREENIER INC.	\$4,983.15
BOURGOINE, DANIEL	\$1,223.68	GRIFFIN, KIP A.	\$1,226.07
BOURGOINE, DANIEL J	\$274.85	HAMMONDS, RICHARD	\$210.32
BOURGOINE, DANIEL J.	\$977.51	HANEY, CHRISTOPHER A.	\$1,197.39
BRAGDON, MORRIS E. & DEBRA C.	\$160.13	HANEY, CHRISTOPHER A.	\$1,448.34
BURGESS, HENRY	\$501.90	HANEY, NATHAN	\$1,106.57
BURGESS, HENRY	\$1,118.52	HARTLEY, ALLYN D.	\$224.66
BURGESS, HENRY	\$1,204.56	HEWITT, FLINT A.	\$956.00
CAPAROTTA, ANTHONY L.	\$446.93	HICKEY, DEBORAH L. & ALLENDER, SCOTT J.	\$455.89
CHESTNUT, JEFFREY S. &	\$461.27	HOLMAN, LORI JEAN WARK	\$1,333.62
CHOLEWA, ARLENE L.	\$597.71	HOLMES, LORETTA M.	\$482.78
CORBIN, CHRISTOPHER	\$45.41	HOOEY, RAYMOND AND GLADYS	\$1,065.94
CORBIN, CHRISTOPHER	\$1,412.70	HOOEY, RAYMOND R,JR. AND RAYMOND R.,SR.	\$1,202.17
CORBIN, JOSEPH F.	\$511.46	HOTELLING, CAROL	\$523.41
CORBIN, JOSEPH F. & LAURA L.	\$1,140.03	JOHNS, KAREN & ED VAN DUSEN	\$40.63
COTE, MATTHEW A.	\$195.62	JOHNSON, CHRISTIAN & CINDY	\$2,720.74
CYR, LESLIE ANN	\$258.12	JOHNSON, CHRISTIAN J.D.& CINDY A.	\$1,235.09
CYR, LINDSAY & RICHARD	\$172.08	JONES, DANA G.	\$246.17
DAMBOISE, E. OWEN - DEV	\$1,223.68	KELLY, JAMES L.	\$1,646.71
DEMOURA, ANTONE	\$749.45	KETCH, MAX H.,TAMMY CLARK,	\$989.46
DEVOST, SADY - DEC	\$453.13	KINNEY, JOSHUA D. & JULIE J.	
DOROEN, JOSHUA K.	\$1,776.48	BLACKSTONE-KINNEY	\$1,727.97
DRISCOLL, DOUGLAS A. AND DONNA M.	\$297.95	LAFRANCOIS, MILDRED - DEC	\$52.58
DROST, SCOTT T.	\$210.32	LAND HO, INC.	\$724.68
DUNCAN, JASON B. & GLORIA	\$270.07	LAPOINTE, ROBERT J.	\$568.82



Tax Liens

as of December 31, 2018

LAPOINTE, SHERIL A.	\$1,281.04	ROWE-PELKEY, BRENDA J.AS TRUSTEE OF THE	\$2,117.54
LARSON, NATHAN	\$645.30	SAUNDERS, CHRISTOPHER D.	\$1,273.87
LATHAM, KATE &	\$898.64	SEARS, JOSEPH M.	\$580.77
LAVOIE, LOUIS J., JR.	\$2,382.83	SOMERS, GALEN O.	\$1,355.13
LAVOIE, LOUIS, JR.	\$3,415.31	ST. JOHN, PETER P.	\$1,491.36
LEAVITT, THOMAS M.	\$248.56	STOECKELER, GEORGE ROBERT - DEC	\$666.81
LEWIS, JAMES A.	\$320.26	THIBODEAU, CARL J.	\$93.21
LIBBY, ROBERT A. AND DANIEL DOUGLASS	\$300.58	THIBODEAU, JOSIE MAE KENNARD ET AL	\$65.24
LITTLE, BASIL EDWARD, JR.	\$621.40	THIBODEAU, P. RONALD	\$1,563.06
LONGLEY, PATRICIA E.	\$1,151.98	THIBODEAU, TRACY L.	\$564.04
MANCOS, MICHAEL A.	\$688.32	THOMAS, ASHLEY	\$133.84
MARRETT, DAVID AND SANDY	\$726.80	THOMPSON, CHRISTOPHER LEE	\$115.83
MCBREAIRTY, DONALD	\$83.73	THOMPSON, PAMELA	\$719.42
MCLAUGHLIN, DANIELLE	\$518.41	TILLEY, JESSICA L.	\$243.78
MCLAUGHLIN, JERRY, JR.	\$341.77	TOMPKINS, BARBARA	\$785.43
MERLIN ONE, LLC	\$27,888.91	TOMPKINS, MICHELE D.	\$1,199.78
MICHAUD, JAMES H.	\$43.02	TOOTHAKER, BROCK	\$948.83
MILLER, RONALD E., JR.	\$726.56	TRACY, GALEN R. - DEV	\$21.06
MOIYEE CORPORATION, THE	\$810.45	TRACY, JOSHUA J.	\$200.84
MOIYEE CORPORATION, THE	\$1,081.87	TRACY, KURT W.	\$1,385.83
MOXLEY, THOMAS A. AND SHARON B.E.	\$104.91	TROMBLEY, SHAWN	\$78.87
MURPHY, LEOLA A.	\$431.85	TROMBLEY, STEVEN LEE	\$406.30
MURPHY, RITA M.	\$1,312.11	TURCK, KATHERINE M.	\$451.71
NOBLE, JOHN T. AND CAROLYN JOYCE	\$5,475.49	VALENTINO, FRANK & PAULA	\$904.20
OUELLETTE, LUKE J AND CHRISTINE L	\$876.57	VEINOTE, JASON L. & CARRIE R.	\$532.97
PADDLEFORD, MILTON B.	\$1,240.41	VON MERTA, RICHARD - LIFE ESTATE	\$1,696.90
PALMER, SUSAN M. & ROY, JEFFREY L.	\$490.04	WAMBOLD, DARLA M.	\$1,599.28
PARADIS, LELAND O.,JR.	\$855.62	WEATHERHEAD, LAURIE L.	\$1,080.28
PHAIR, JUDY M.	\$834.11	WELLS, ANGELA	\$133.84
PLOURDE, DIANE	\$66.47	WESSON, BRUCE E.	\$98.93
RAND, TIMOTHY	\$1,328.84	WESTIN, MARK L.	\$1,347.96
RAND, TIMOTHY A.	\$66.92	WHITMORE, VICKI L.	\$406.30
RANDOLPH, DALE I.	\$277.85	WILSON, ANN & CYR, BRIAN	\$1,386.20
RICHARDSON, DERRELL	\$1,147.20		
RICHARDSON, DERRELL	\$2,299.18		\$182,376.33
RICHARDSON, DERRELL	\$7,179.56		
RICHARDSON, DERRELL	\$17,016.80		
RINES, JOHN M.	\$987.07		
ROSSIGNOL, GARY A.	\$755.24		
ROSSIGNOL, TIM	\$102.77		



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

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