

# **Annual Report of the Municipal Officers Nashville Plantation, Maine**

**July 1, 2021 – June 30, 2022**



***Controlled burn in Nashville Plantation that was conducted by the Maine Forest Service, the University of Maine, and Seven Islands Land Company as part of a study to determine the effects of tree growth after a fire.***

***Photo Courtesy of Forest Ranger Keith Draper***

MUNICIPALITY OF NASHVILLE PLANTATION, MAINE

2022-2023 ASSESSORS' NOTICE

In accordance with Title 36, MRSA, Sec. 706, as amended, the Assessors of the Municipality of Nashville Plantation hereby give notice to all persons liable to taxation in said municipality, that they will be in session at the Nashville Plantation Town Hall in the said municipality, on the 1<sup>st</sup> of April, 2023, at 5:00 PM for the purpose of revising the lists of the estates taxable in said municipality.

OWNERS

All persons liable to taxation in the Municipality of Nashville Plantation, Maine and all Personal Representatives, Trustees, etc., of all estates taxable in said Municipality of such persons are hereby notified to furnish to THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the first day of April 2023 and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

ESTATES DISTRIBUTED

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Personal Representative, or other person interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

"PENALTIES FOR NON-COMPLIANCE"

And any person to whom this notice is mailed who neglects to comply with this notice is hereby barred to his right to make application to the Assessor, Assessors, or Chief Assessor or any appeal there from, for any abatement of his taxes, unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.

Blank schedules will be furnished at the Assessors' Office on application.

Date: September 19, 2022

  
James Beaulier, Assessor

  
Christine Murphy, Assessor

  
Mark Flint, Assessor



**John L. Martin**

P.O. Box 250  
Eagle Lake, ME 04739  
(207) 444-5556

## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: Maine Relay 711

Dear Nashville Plantation Residents:

It continues to be an honor to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta.

In 2021, despite the challenges of the COVID-19 pandemic, we were able to deliver big victories for the people of Maine. We passed a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students and protect our natural resources. We took steps to make health care more accessible, made much-needed investments in our infrastructure and allocated federal relief funds to help small businesses, fill workforce shortages and expand access to child care.

As I write this, we have just begun the second year of the two-year term in January 2022. In the coming months, I will be working to build on these successes and focusing on the areas where more work is needed. That includes expanding access to affordable housing, combatting the opioid epidemic and strengthening our workforce, among other issues.

This year, I will continue serving on both the Appropriations and Financial Affairs Committee and the Inland Fisheries and Wildlife Committee, where I hope to remain a strong advocate for Nashville Plantation and all of Aroostook County.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any assistance or if you would like to discuss or testify on any legislation. You can reach me at home at 207-444-5556 or in Augusta at 1-800-423-2900.

Sincerely,

A handwritten signature in black ink, appearing to read "John L. Martin".

John L. Martin  
State Representative

District 151: Allagash, Ashland, Eagle Lake, Fort Kent, Masardis, New Canada, Portage Lake, St. Francis, Wallagrass and Plantations of Garfield, Nashville, St. John and Winterville, plus the unorganized territory of Northwest Aroostook and Oxbow

# State and Federal Government Representation

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## United States Senate

- Susan Collins (R)  
461 Dirksen Senate Office Building  
Washington, DC 20510  
(202) 224-2523  
[www.collins.senate.gov](http://www.collins.senate.gov)
- Angus King (I)  
133 Hart Building  
Washington, DC 20510  
(202) 224-5344

## United States House of Representatives

- Jared Golden (D)  
District 2  
1223 Longworth HOB  
Washington, DC 20515  
(202) 225-6306  
<https://golden.house.gov>

## Governor

- Janet T. Mills (D)  
1 State House Station  
Augusta, ME 04333-0001  
(207) 287-3531  
[governor@maine.gov](mailto:governor@maine.gov)

## Maine Senate

- Troy D. Jackson (Democratic-Allagash)  
District 1  
167 Allagash Road  
Allagash, ME  
(207) 436-0763  
[Senatorjackson1@gmail.com](mailto:Senatorjackson1@gmail.com)

## Maine House of Representatives

- John L. Martin (D-Eagle Lake)  
District 151  
P. O. Box 250  
Eagle Lake, ME 04739  
(207) 834-7568  
[John.Martin@legislature.maine.gov](mailto:John.Martin@legislature.maine.gov)

***AROOSTOOK VALLEY SOLID  
WASTE DISPOSAL DISTRICT***

FINANCIAL STATEMENTS

DECEMBER 31, 2021

(With Independent Auditors' Report Thereon)



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## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

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## INDEPENDENT AUDITOR'S REPORT

To the Management of  
Aroostook Valley Solid Waste Disposal District

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the proprietary-type fund activities of the Aroostook Valley Solid Waste Disposal District as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Aroostook Valley Solid Waste Disposal District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the proprietary - type activities of the Aroostook Valley Solid Waste Disposal District, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Aroostook Valley Solid Waste Disposal District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Aroostook Valley Solid Waste Disposal District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Aroostook Valley Solid Waste Disposal District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Aroostook Valley Solid Waste Disposal District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2022 on our consideration of the Aroostook Valley Solid Waste Disposal District'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 solely 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 effectiveness of the Aroostook Valley Solid Waste Disposal District's 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 the Aroostook Valley Solid Waste Disposal District's internal control over financial reporting and compliance.

*Davis, Gates & Alward CPA's*

Davis, Gates & Alward CPA's  
Presque Isle, Maine

March 10, 2022



## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

### STATEMENTS OF NET POSITION DECEMBER 31, 2021 AND 2020

	2021	2020
<b>Assets</b>		
Cash	47,500	\$ 75,033
Accounts receivable	16,584	19,904
<i>Non-current capital assets</i>		
Nondepreciable Land	10,500	10,500
Property, plant and equipment, net of accumulated depreciation	311,512	326,432
	<u>\$ 386,096</u>	<u>\$ 431,869</u>
<b>Liabilities</b>		
Accounts payable	<u>\$ 21,876</u>	<u>\$ 17,883</u>
<b>Net Position</b>		
Investment in capital assets	322,012	336,932
Unrestricted	42,208	77,054
	<u>364,220</u>	<u>413,986</u>
Total net position	<u>\$ 386,096</u>	<u>\$ 431,869</u>

*See accompanying independent auditor's report  
and notes to financial statements*

## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

### STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	2021	2020
Revenues		
Town assessments	\$ 208,309	\$ 201,754
Tipping fee income	64,081	61,533
Recyclables	24,385	17,724
Interest	163	660
Other income	8,761	5,625
	<u>305,699</u>	<u>287,296</u>
Expenditures		
Tipping fees	137,550	117,391
Wages / payroll taxes	79,202	81,177
Transportation	58,628	48,233
Operating miscellaneous	15,294	8,188
Professional fees	2,000	1,800
Insurance	22,341	22,676
Repairs / maintenance	22,730	8,488
Depreciation	14,920	14,920
Heat / utilities	2,800	2,782
	<u>355,465</u>	<u>305,655</u>
Operating Income (loss)	(49,766)	(18,359)
Net Position - January 1	413,986	432,345
Net Position - December 31	<u>\$ 364,220</u>	<u>\$ 413,986</u>

See accompanying independent auditor's report  
and notes to financial statements

## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

### STATEMENTS OF PROPRIETARY FUND CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 300,095	\$ 278,345
Cash paid to suppliers for goods and services	(257,350)	(205,244)
Cash paid to employees for services	(79,202)	(81,177)
Other income	8,761	5,625
Interest income	163	660
Net Cash Provided By Operating Activities	<u>(27,533)</u>	<u>(1,791)</u>
 CASH - January 1	 <u>75,033</u>	 <u>76,824</u>
CASH - December 31	<u>\$ 47,500</u>	<u>\$ 75,033</u>
 Reconciliation of net income to cash provided by operating activities:		
Net income (loss)	\$ (49,766)	\$ (18,359)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation	14,920	14,920
(Increase) decrease in operating assets:		
Assessments receivable	3,320	(2,666)
(Decrease) increase in operating liabilities:		
Accounts payable	3,993	4,314
Net Cash Provided By Operating Activities	<u>\$ (27,533)</u>	<u>\$ (1,791)</u>

*See accompanying independent auditor's report  
and notes to financial statements*

## **AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

#### **1. SIGNIFICANT ACCOUNTING POLICIES**

##### **Reporting Entity**

Pursuant to the authority and procedures set forth in the "Maine Reuse Disposal District Enabling Act," Title 28 M.R.S.A., Section 1701, the Aroostook Valley Solid Waste Disposal District (the District) was organized on July 8, by Certificate of Organization issued by the Maine Waste Management Agency. The purpose of the District is to construct, maintain, operate, and otherwise provide for a system of solid waste management.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The financial statements of the District consist of all funds of the District and government entities that are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The District has no entities that are controlled or dependent on the District.

The District is composed of the following municipalities and their respective percentage of ownership:

Town of Ashland	81.20%
Town of Masardis	14.05%
Garfield Plantation	<u>4.75%</u>
	100.00%

The District is administered by a four member Board of Directors from each community. The Board is responsible for establishing the District's annual budget and overseeing its operations.

##### **Government-wide and Fund financial statements**

The government-wide financial statements (i.e. statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District (the primary government) and its component units. For the most part, the effect of inter-fund activity has been removed from these financial statements. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate statements are provided for government funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

## **AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS (cont'd)**

#### **1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

##### **Measurement Focus / Basis of Accounting / Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency funds, a fiduciary fund type, have no measurement focus. Revenues, except for property taxes, are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the period or soon enough thereafter to pay liabilities of the current period. For this purpose the government considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures, other than principal and interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. Principal and interest on general long-term debt is recognized when due and certain compensated absences and claims and judgments are recognized when the obligations are due and payable.

The revenues susceptible to accrual are property taxes, interest income, and intergovernmental revenues. All other governmental fund revenues are recognized when received and are recognized as revenue at that time.

The District reports the following major governmental funds:

The *general fund* is the District's main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the District's proprietary fund (if applicable) and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program, 2) operating or capital grants and contributions, and 3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenues are reported instead as general revenues.

##### **Budgets**

An operating budget is adopted each year for the general fund on the same modified accrual basis used to reflect actual revenues and expenditures.

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## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

### NOTES TO FINANCIAL STATEMENTS (cont'd)

#### 1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

##### Deposits and investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of twelve months or less from the date of acquisition.

State statutes authorize the District to invest in obligations of the U.S. government, its agencies and instrumentalities, and other state and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements.

##### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost if actual historical is not available. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Repairs and maintenance are recorded as expenses.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives. Estimated useful lives are as follows:

Buildings and Improvements	20-50 years
Machinery and equipment	5-15 years
Vehicles	5-8 years

##### Compensated Absences

District employees are granted vacation and sick leave in varying amounts. Vacation is intended to be taken within the year earned. Vacation accrues at one day per month and can accrue up to a maximum of twenty-four days. Sick leave accrues at one-half a day per month. Unused vacation is carried over to the next year with approval from the Board. The liability for vacation pay is not material in relation to the financial statements and has not been accrued in the financial statements. Accumulated sick leave is not payable to an employee upon termination or retirement.

##### Net Position

Net position represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

## **AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS (cont'd)**

#### **1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

##### Use of Estimates

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

##### Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Non-spendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District Board of Directors (the district's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

#### **2. DEPOSITS AND INVESTMENTS**

**Custodial credit risk:** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's deposits were fully insured or collateralized as required by State statutes at December 31, 2021.

As of December 31, 2021 and 2020, the District's deposits totaled \$47,500 and \$75,033, respectively.

## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

### NOTES TO FINANCIAL STATEMENTS (cont'd)

#### 3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended December 31, 2021 is as follows:

	Balance	Additions	Deletions	Balance
<b>Assets:</b>				
Equipment	\$ 96,601	\$ -	\$ -	\$ 96,601
Buildings	610,682	-	-	610,682
	<u>707,283</u>	<u>-</u>	<u>-</u>	<u>707,283</u>
<b>Accumulated depreciation:</b>				
Equipment	84,652	2,170	-	86,822
Buildings	296,199	12,750	-	308,949
	<u>380,851</u>	<u>14,920</u>	<u>-</u>	<u>395,771</u>
<b>Totals</b>	<u>\$ 326,432</u>	<u>\$ (14,920)</u>	<u>\$ -</u>	<u>\$ 311,512</u>

#### 4. RESERVED FUND BALANCE

The following is a summary of the changes in the assigned fund balance:

	Equipment
Assigned cash balance, January 1	\$ 27,639
Subtractions	-
Additions	-
Interest income	-
Budget	-
Assigned cash balance, December 31	<u>\$ 27,639</u>

#### 5. LONG-TERM CONTRACT

For the year ended December 31, 2012, the District renewed its long-term agreement with the Tri-Community Recycling and Sanitary Landfill to provide solid waste through December 31, 2028. The base rate of the tipping fee is set at \$82.00 per ton and is adjusted each January 1 based on estimated usage. The contract cannot be terminated without the written consent of the Tri-Community Recycling and Sanitary Landfill.

#### 6. OTHER REVENUES - GENERAL FUND

Description	Budget	Actual	Variance Favorable (Unfavorable)
Tire fees	\$ -	\$ 3,713	\$ 3,713
Other income	-	1,163	1,163
Insurance refund	-	2,985	2,985
User fees	-	900	900
	<u>\$ -</u>	<u>\$ 8,761</u>	<u>\$ 8,761</u>



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**AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT**

NOTES TO FINANCIAL STATEMENTS (cont'd)

7. EXPENDITURES OVER GENERAL FUND APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Operating miscellaneous	\$ 10,094
Repairs/maintenance	\$ 16,730

8. SUBSEQUENT EVENTS REVIEW

Management has evaluated subsequent events for the period January 1, 2022 through March 10, 2022 for any possible disclosures. None were needed. This is not however, when the financial statements were issued.

## AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

### STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget			Variance
	Original	Final	Actual	Favorable (Unfavorable)
<b>Revenues</b>				
Town assessments	\$ 208,309	\$ - \$ 208,309	\$ 208,309	\$ -
Tipping fee income	64,295	- 64,295	64,081	(214)
Recyclables	11,000	- 11,000	24,385	13,385
Interest	-	-	163	163
Other income	-	-	8,761	8,761
	<u>283,604</u>	<u>283,604</u>	<u>305,699</u>	<u>22,095</u>
<b>Expenditures</b>				
Tipping fees	131,446	- 131,446	137,550	(6,104)
Wages	82,000	- 82,000	79,202	2,798
Transportation	57,483	- 57,483	58,628	(1,145)
Operating miscellaneous	4,500	- 4,500	15,294	(10,794)
Professional fees	1,800	- 1,800	2,000	(200)
Insurance	22,950	- 22,950	22,341	609
Repairs / maintenance	6,000	- 6,000	22,730	(16,730)
Heat / utilities	2,925	- 2,925	2,800	125
	<u>309,104</u>	<u>- 309,104</u>	<u>340,545</u>	<u>(31,441)</u>
<b>Operating Income (loss)</b>	<u>\$ (25,500)</u>	<u>\$ - \$ (25,500)</u>	<u>(34,846)</u>	<u>\$ (9,346)</u>
<b>Net position</b>				
(non-GAAP budgetary basis) - Jan 1			413,986	
(non-GAAP budgetary basis) - Dec 31			379,140	
Adjustments for generally accepted accounting principles:				
Depreciation			(14,920)	
			<u>\$ 364,220</u>	

See accompanying independent auditor's report  
on supplemental information

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Governing Board of the  
Aroostook Valley Solid Waste Disposal District

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Aroostook Valley Solid Waste Disposal District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Aroostook Valley Solid Waste Disposal District's basic financial statements and have issued our report thereon dated March 10, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Aroostook Valley Solid Waste Disposal District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Aroostook Valley Solid Waste Disposal District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Aroostook Valley Solid Waste Disposal District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control we considered to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Aroostook Valley Solid Waste Disposal District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Davis, Gates & Alward CPA's*

Presque Isle, Maine  
March 10, 2022

## **2021-2022 PLANTATION OFFICERS**

### **SELECT PERSONS**

James Beaulier  
Christine Murphy  
Mark Flint

### **CLERK**

Corrine Routhier, July 2021 - Oct 2021  
Cyndi Mullin, Nov 2021-June 2022

### **DEPUTY CLERK**

Cyndi Mullen

### **TAX COLLECTOR**

Corrine Routhier

### **TREASURER**

Michelle Beaulier

### **ROAD COMMISSIONER**

Patrick Rafford

### **REGISTRAR OF VOTERS**

Corrine Routhier, July 2021 - Oct 2021  
Cyndi Mullin, Nov 2021-June 2022

### **PLUMBING INSPECTOR**

Maggie Pierce

### **HEALTH OFFICER**

Maggie Pierce

### **ANIMAL CONTROL OFFICER**

Chris Walker  
TBD

### **SUPERINTENDING SCHOOL COMMITTEE**

Al Murphy  
Irene Flint  
Ed Bauzenberger

### **PLANTATION FIRE WARDENS**

Ed Bauzenberger

**Nashville 2021-2022 Clerk Report, submitted by Cynthia Mullen, Clerk**

<b><u>2021-2022 Elections:</u></b>	<b><u># Voters</u></b>
October 20, 2021 - Annual Town Meeting	8
October 20, 2021 – School Budget Meeting	8
November 2, 2021 - Statewide Referendum	10

**2021-2022 Vital Statistics:**

Births	0
Marriages	0
Deaths	0

**Registrations:**

**Dogs** 8

Cost for spayed/neutered registrations is \$6

Non-altered registration is \$11

Please remember to that a current rabies certificate is required for registrations

You can easily register your dog online at: [https://www1.maine.gov/cgi-bin/online/dog\\_license/index.pl](https://www1.maine.gov/cgi-bin/online/dog_license/index.pl)

**IF&W**

ATV	5
Boat	6
Snowmobile	5

Please note: You can re-register your vehicles online at [www.maine.gov](http://www.maine.gov)

If you plan to re-register the vehicle at the town office, please bring your registration.

When registering a NEW recreational vehicle for the first time please bring the following documents:

If Dealer Sale:

- Proof of sales tax paid
- Make, model, year, and VIN of vehicle
- Boat length & motor size (when registering a boat)

If Private Sale:

- Bill of sale with the seller's name, address, and VIN listed on the document
- Boat length & motor size (when registering a boat)
- If trailer sale with boat please make sure that the value of EACH is listed separately on the Bill of Sale

**Motor Vehicles:**

You may re-register your vehicle online at <https://www.maine.gov/sos/bmv/registration/index.html>

If you are registering a NEW vehicle:

Maine law requires that all vehicles 1995 and newer must have a title. When registering a new vehicle please bring the following items:

- Current proof of insurance
- Current mileage
- Bill of sale with seller's title signed over to you (if private sale)
- Blue title application and proof of sales tax paid (if dealer sale)
- Old registration if transferring any excise tax credits

## ACTUAL 2021-2022 BUDGET

### ASSESSMENTS

County Taxes	\$ 76,333.88	
Municipal Appropriations	\$ 64,410.17	
Overlay*	\$ 1,980.29	
School/Education Appropriations	<u>\$ 35,302.65</u>	
Total Appropriations		\$ 178,026.99

<b>Allowable Deductions</b>		
State Municipal Revenue Sharing	\$ 315.84	
Homestead Reimbursement*	\$ 625.80	
BETE Reimbursement	\$109,598.40	
Other Revenues (From Excise Taxes)	<u>\$ 18,000.00</u>	
Total Deductions		<u>\$ 128,540.04</u>
Net Assessment for Commitment (Taxes to be raised)		\$ 49,486.95

### ASSESSORS' REPORT

Local Real Estate Valuation (Land/Buildings)	\$ 15,743,760.00
Local Personal Property Valuation	\$ 862,600.00
Total Assessed Value of Real Estate and Personal Property	\$ 16,606,360.00

X Tax Rate of 0.0298  
= \$49,486.95

\$159,711.15 - \$157,730.86 = \$1,980.29 Overlay (Item 23, Assessors' Warrant)  
(Tax) (Net to be raised)

---

## PROPOSED 2022-2023 BUDGET

School Budget	\$ 37,235.10
General Budget	\$ 63,498.24
County Taxes	<u>\$ 78,240.80</u>
Total	<u>\$174,974.14</u>

**Certificate Of Settlement**

36 M.R.S.A § 763

COUNTY OF Aroostook ss.

STATE OF MAINE




TO: Corrine M. Routhier, Tax Collector of the Municipality of Nashville Plantation within this County:

We hereby certify that the 2021 taxes committed to you consisting of:

Real and Personal Tax commitments:	\$49,486.96
Supplemental commitments totaling:	\$0.00
Interest	\$8.34
A grand total of:	\$49,495.30
Cash Payments:	\$49,345.19
Abatements Granted:	\$0.00
Tax Lien Mortgages: (Recorded in the Southern Aroostook County Registry	\$0.00
Other Credits:	\$150.11
A net total of:	\$49,495.30
Balance Due of:	\$0.00

Under authority contained in MRSA, Title 36, Section 763, as amended, we hereby discharge you from further liability or obligation to collect the balance due of : \$0.00 and acknowledge receipt of the tax lists for the taxable year 2021.

Given under our hands this 31st day of March 2022.

Municipal Officers  
  
  


PTA 258 (05/00)

## **Nashville Plantation Outstanding Taxes as of 6/30/2022**

### **Principle Only**

**There are no outstanding taxes due to Nashville Plantation as of 6/30/2022.**

#### **Did you Know...?**

~The State-recognized assessment of ownership date is **April 1** of each year. If you sold your property after April 1 of a given tax year, that year's tax bill will be issued in your name. The municipality is not responsible for forwarding the bill to the new owner.

~The Tax Collector has a duty BY LAW to collect taxes committed to him/her. State law allows the Tax Collector to place a tax lien on any real estate property when the tax remains uncollected between 8 months to 1 year after tax commitment. Municipal tax lien certificates create a tax lien mortgage that has priority over most other mortgages, liens and attachments.

~If the taxes remain unpaid 18 months after the tax lien is recorded, the Town/Plantation will have the right to foreclose on the tax lien and you will no longer own your property. You have first rights to reclaim your property if you pay all the back taxes owed, not just the tax year that was foreclosed, plus costs and interest.

**Respectfully Submitted,**

**Corrine Routhier  
Tax Collector**



**Municipality of Nashville Plantation**  
**Treasurer's Warrant**  
**July 2021 through June 2022**

Date	Num	Name	Split	Amount
07/01/2021	1632	Maine School Board Association	601 - Education	\$ 131.00
07/01/2021	1633	MSAD #32	-SPLIT-	\$ 45,754.74
07/01/2021	1636	Bauzenberger {Sch. Board}, Edwin	-SPLIT-	\$ 92.35
07/01/2021	1637	Flint {School Board}, Irene	-SPLIT-	\$ 92.35
07/01/2021	1638	Johnson, Gehrig	-SPLIT-	\$ 2,463.75
07/01/2021	1639	Long, Tracy	-SPLIT-	\$ 808.06
07/01/2021	1640	Murphy (School Board), A. Allen	-SPLIT-	\$ 92.35
07/01/2021	1634	Treasurer, State of Maine	607 - Maine LURC Fees	\$ 9,585.00
07/01/2021	1635	United States Treasury	-SPLIT-	\$ 577.58
07/01/2021	1647	Maine Municipal Association	Casualty & Property Insurance	\$ 2,634.00
07/16/2021	EFT	Emera	603-13 General Government	\$ 15.72
08/13/2021	EFT	Emera	603-13 General Government	\$ 15.72
09/30/2021	1648	Postmaster	603-13 General Government	\$ 84.00
10/03/2021	1650	Bangor Publishing Company	603-13 General Government	\$ 195.00
10/03/2021	1649	Emera	603-13 General Government	\$ -
10/31/2021	1656	Bangor Publishing Company	603-13 General Government	\$ 126.00
10/31/2021	1657	Chester M. Kearney	603-06 - 632 - Municipal Audit	\$ 3,400.00
10/31/2021	1658	DDR	606 - Solid Waste Disposal	\$ 1,110.00
10/31/2021	1659	Bangor Publishing Company	603-13 General Government	\$ 231.20
10/31/2021	1651	Beaulier, James H	-SPLIT-	\$ 1,385.25
10/31/2021	1652	Beaulier, Michelle L	-SPLIT-	\$ 1,269.81
10/31/2021	1653	Flint, Mark .	-SPLIT-	\$ 277.05
10/31/2021	1654	Murphy, Christine H	-SPLIT-	\$ 277.05
10/31/2021	1655	Pierce, Maggie	-SPLIT-	\$ 738.80
10/31/2021	1660	Central Aroostook Soil & Water	610-10 - CA Soil & Water	\$ 100.00
10/31/2021	1661	Aroostook Area Agency on Aging	610-03 - AAA	\$ 50.00
10/31/2021	1662	ACAP	610-01 ACAP	\$ 9.20
10/31/2021	1663	Central Aroostook Humane Society	610-11 CA Humane Society	\$ 87.40
10/31/2021	1664	Homeless Services of Aroostook	610-13 Homeless Services of Aroo	\$ 100.00
10/31/2021	1665	Maine Public Broadcasting Corporation	610-16 - ME Public Broadcasting	\$ 100.00
10/31/2021	1666	Northern Maine Veteran's Cemetery	610-06 Norther Maine Veterans Cemetary	\$ 500.00
10/31/2021	1667	Patten Lumbermen's Museum	610-07 Patten Lumbermen's Museum	\$ 100.00
10/31/2021	1668	Town of Portage Lake	-SPLIT-	\$ 5,820.00
10/31/2021	1669	Town of Ashland	-SPLIT-	\$ 12,317.57
10/31/2021	1670	United States Treasury	-SPLIT-	\$ 252.28
10/31/2021	1671	Joel Hall	603-13 General Government	\$ 100.00
10/31/2021	1672	Corrine Routhier	603-13 General Government	\$ 50.00
10/31/2021	1673	Cyndi Mullen	603-13 General Government	\$ 50.00
10/31/2021	1674	Edwin Bauzenberger	603-13 General Government	\$ 30.00
10/31/2021	1675	James Beaulier	603-13 General Government	\$ 30.00
11/10/2021	EFT	Versant Power	603-13 General Government	\$ 48.88
12/06/2021	1676	AVSWDD	606 - Solid Waste Disposal	\$ 3,694.38
12/06/2021	1677	AVSWDD	606 - Solid Waste Disposal	\$ 3,694.40
12/10/2021	EFT	Versant Power	603-13 General Government	\$ 17.48

**Municipality of Nashville Plantation**  
**Treasurer's Warrant**  
**July 2021 through June 2022**

12/14/2021	1678	Maine Municipal Association	Workers' Compensation	\$	500.00
01/02/2022	1679	MSAD #32	-SPLIT-	\$	31,617.68
01/02/2022	1682	Bauzenberger {Sch. Board}, Edwin	-SPLIT-	\$	92.35
01/02/2022	1683	Flint {School Board}, Irene	-SPLIT-	\$	92.35
01/02/2022	1684	Long, Tracy	-SPLIT-	\$	808.06
01/02/2022	1685	Murphy {School Board}, A. Allen	-SPLIT-	\$	92.35
01/02/2022	1680	William K. Hersey	565 · Septic Grant	\$	350.00
01/02/2022	1681	M. Rafford Trucking	565 · Septic Grant	\$	15,898.85
01/11/2022	EFT	Versant Power	603-13 · General Government	\$	19.49
01/12/2022	1686	Terri J Sturgeon	1004 · 2021/2022 Property Tax	\$	104.00
01/12/2022	1687	Southern Aroostook Registry of Deeds	603-13 · General Government	\$	19.00
01/23/2022	1688	Treasurer, State of Maine	565 · Septic Grant	\$	125.00
01/29/2022	1689	United States Treasury	-SPLIT-	\$	654.08
01/30/2022	1690	AVSWDD	606 · Solid Waste Disposal	\$	4,013.94
01/30/2022	1691	DDR	606 · Solid Waste Disposal	\$	1,110.00
02/14/2022	EFT	Versant Power	603-13 · General Government	\$	19.49
03/13/2022	1693	County Treasurer	602 · County Tax	\$	76,333.88
03/13/2022	1692			\$	
03/14/2022	EFT	Versant Power	603-13 · General Government	\$	19.49
03/16/2022	1694	Beaulier, James H	-SPLIT-	\$	1,385.25
03/16/2022	1695	Beaulier, Michelle L	-SPLIT-	\$	1,269.81
03/16/2022	1697	Murphy, Christine H	-SPLIT-	\$	277.05
03/18/2022	1698	Pierce, Maggie	-SPLIT-	\$	738.80
03/16/2022	1696	Flint, Mark .	-SPLIT-	\$	277.05
03/16/2022	1699	Maine Municipal Association	Dues	\$	1,457.00
03/28/2022	1700	Pierce, Maggie	-SPLIT-	\$	250.00
03/28/2022	1701	Chris Walker	603-04C · Animal Control Officer	\$	300.00
03/28/2022	1702	Patrick Rafford	608 · Town Roads	\$	100.00
03/28/2022	1703	Cyndi Mullen	603-04D · Registrar of Voters	\$	200.00
04/09/2022	EFT	Versant Power	603-13 · General Government	\$	19.49
05/01/2022	1704	United States Treasury	-SPLIT-	\$	833.86
05/13/2022	EFT	Versant Power	603-13 · General Government	\$	19.49
06/08/2022	1705	James Beaulier	-SPLIT-	\$	308.72
06/08/2022	1706	Ashland Area Summerfest	610-19 · Ashland summerfest	\$	100.00
06/10/2022	EFT	Versant Power	603-13 · General Government	\$	19.49
06/30/2022	1707	Edwin Bauzenberger	603-12 Building & Property	\$	10.00
06/30/2022	1708	Edwin Bauzenberger	603-13 · General Government	\$	30.00

## ***2022 COUNTY TAX BILL***

**AROOSTOOK** ss - - To the Assessors of NASHVILLE PLANTATION, in said County. Whereas the Aroostook County Finance Committee authorized a tax of \$8,472,958.98 for 2022 upon said County and the County Commissioners on the sixteenth day of February 2022 apportioned the same, together with an overlay of \$167,937.02, upon the various cities, towns, plantations, and unorganized territory in said County, according to the last State valuation, and your proportion thereof was found to be SEVENTY EIGHT THOUSAND TWO HUNDRED FORTY DOLLARS AND EIGHTY CENTS.

Therefore, you are required in the name of the State of Maine forthwith to assess said sum of \$78,240.80 upon the polls and estates in said city, town, plantation, or unorganized territory according to law and to commit your assessment to the constable or collector for collection and to return a certificate thereof to the County Treasurer, with the name of such officer, also the name of your Treasurer, and to cause said tax to be paid into the county treasury on or before the first day of September 2022. Interest shall accrue at the rate of 4% A.P.R. on all unpaid balances of the County Tax that are due, beginning on November 1, 2022.

By order of the County Commissioners, this sixteenth day of February 2022.



Ryan D. Pelletier, County Administrator



PURSUANT TO A WARRANT to us directed from Ryan D. Pelletier, Clerk of the Court of County Commissioners for the County of Aroostook, dated the sixteenth day of February 2022, we have assessed the estates of the inhabitants and the estates of the non-resident proprietors of the Municipality of NASHVILLE PLANTATION in said County, the sum of SEVENTY EIGHT THOUSAND TWO HUNDRED FORTY DOLLARS AND EIGHTY CENTS and have committed lists thereof to \_\_\_\_\_, Collector of said Municipality, with a warrant in due form of law for collecting and paying the same to \_\_\_\_\_, Treasurer of said Municipality or the successor in office, to be paid by the same to the Treasurer of the County of Aroostook or the successor in said office, on or before the first of September 2022.

IN WITNESS WHEREOF, we hereunto set our hands at \_\_\_\_\_  
the \_\_\_\_\_ day of \_\_\_\_\_ A. D. 2022.

\_\_\_\_\_

\_\_\_\_\_

ASSESSORS OF:

\_\_\_\_\_

The Assessor(s) are requested to complete the above return, under their hands, and forward the same to the County Treasurer, 144 Sweden Street, Suite 1, Caribou, 04736 immediately after the assessment is made.



JANET T. MILLS  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
P.O. BOX 9106  
AUGUSTA, MAINE  
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES  
KIRSTEN LC FIGUEROA  
COMMISSIONER

MAINE REVENUE SERVICES  
JEROME D. GERARD  
EXECUTIVE DIRECTOR

## WARRANT FOR PAYMENT OF LAND USE SERVICES

February 15, 2022

TO THE MUNICIPAL OFFICERS OF THE MUNICIPALITY OF:

**NASHVILLE PLANTATION**

Whereas, the municipality has elected not to administer land use controls at the local level and land use services, therefore, fall under the jurisdiction of the Maine Land Use Planning Commission; and

Whereas, pursuant to 12 M.R.S. § 685-G, a municipality in the Maine Land Use Planning Commission's jurisdiction that elects not to administer land use controls at the local level but receives commission services, including planning, permitting and ensuring compliance, must be assessed a fee equal to .018% of the most recent equalized state valuation established by the State Tax Assessor for that municipality to pay for those services; and

Whereas, the most recent equalized state valuation for the municipality of **NASHVILLE PLANTATION** has been determined to be **\$52,300,000**.

Therefore, the municipality is hereby required, by issue of this warrant by the State Tax Assessor, to pay a fee for land use services of **\$9,414.00**. Payment is due upon receipt and must be made out to Treasurer, State of Maine, and mailed to: Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106. Interest charges on any unpaid fees begin on June 30, 2022, and are compounded monthly at an annual rate of 4%. For any assessment which remains unpaid as of September 1, 2022, state revenue sharing payments to the municipality will be withheld until the unpaid amount of the fee plus interest is paid.

Peter W. Lacy, Director  
Property Tax Division

# Town of Ashland

## Subsidy Payments 2022

Department #	Portage		Hazardis		Garfield	
	2021	2022	2021	2022	2021	2022
Library	\$ 8,785.77	\$ 12,120.25	\$ 5,125.11	\$ 6,887.27	\$ 1,820.76	\$ 2,867.13
Recreation	\$ 14,122.91	\$ 13,918.86	\$ 8,234.23	\$ 7,908.33	\$ 2,925.32	\$ 3,062.93
Ambulance	\$ 31,875.98	\$ 34,597.06	\$ 18,646.68	\$ 19,659.61	\$ 6,624.47	\$ 7,613.28
Police	\$ -	\$ -	\$ -	\$ -	\$ 8,124.02	\$ 15,725.53
Fire	\$ -	\$ -	\$ 6,178.68	\$ 6,739.64	\$ 2,195.06	\$ 2,608.96
Total	\$ 54,884.66	\$ 60,636.18	\$ 38,184.68	\$ 41,195.86	\$ 21,689.63	\$ 31,678.82

Department #	Nashville		Oxbow (County)		County (North Maine Woods)	
	2021	2022	2021	2022	2021	2022
Library	\$ 1,034.01	\$ 911.55	\$ 1,483.58	\$ 2,228.24	\$ -	\$ -
Recreation	\$ 1,661.29	\$ 1,046.82	\$ 2,383.59	\$ 2,568.90	\$ -	\$ -
Ambulance	\$ 3,762.05	\$ 2,602.01	\$ 5,397.72	\$ 6,360.46	\$ 42,000.00	\$ 46,500.00
Police	\$ 4,613.64	\$ 5,374.55	\$ -	\$ -	\$ -	\$ -
Fire	\$ 1,246.58	\$ 892.01	\$ -	\$ -	\$ -	\$ -
Total	\$ 12,317.57	\$ 10,826.94	\$ 9,264.89	\$ 11,147.60	\$ 42,000.00	\$ 46,500.00

Department #	Total	
	2021	2022
Library	\$ 18,249.23	\$ 24,814.44
Recreation	\$ 29,327.34	\$ 28,496.84
Ambulance	\$ 108,406.88	\$ 117,332.43
Police	\$ 12,737.66	\$ 21,100.07
Fire	\$ 9,620.32	\$ 10,241.62
Total	\$ 178,341.43	\$ 201,985.40

23,643.97



## *Town of Portage Lake, Maine*

*Incorporated March 24, 1909*

PO Box 255 / 20 School St.

Portage Lake, ME 04768

207-435-4361/FAX: 207-435-6229

[www.townofportage.org](http://www.townofportage.org)

8/05/2022

Nashville Plantation  
Attn: James Beaulier, 1<sup>st</sup> Assessor  
PO Box 433  
Ashland, ME 04768

Mr. Beaulier,

The Town of Portage Lake would like to thank Nashville Plantation for continuing to let us manage their administration services. As always it is a pleasure serving the residents of Nashville Plantation, and we look forward to many more years of service.

Below is our request for the 2022 Financial Assistance for the services we provide for Nashville Plantation:

1. Clerk and Tax collector	\$ 4,850.00
2. Office supplies	\$ 125.00
3. Elections	\$ 300.00
4. TRIO fee	\$ 160.00
5. Fire department	\$ 400.00
	<u>\$ 5,835.00</u>

Thank you.

Respectfully,

Corrine Routhier, Manager

**Nashville Plantation School Department**

**Warrant for School Budget Meeting**

To: Al Murphy, a resident of Nashville Plantation, in the County of  
Aroostook and State of Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of Nashville Plantation, the name being registered inhabitants of Nashville Plantation, to assemble at 968 Portage Road in Nashville Plantation on October 27, at 6:15 in the evening, then and there to give in their votes for the purposes of acting upon the following articles:

ARTICLE I: To choose a moderator to preside at said meeting.

ARTICLE II: To see what sum Nashville Plantation will be authorized to expend for Regular Instruction.

Recommend \$58,164.04

ARTICLE III: To see what sum Nashville Plantation will be authorized to expend for Special Ed. services.

Recommend - \$15,000.00

ARTICLE IV: To see what sum Nashville Plantation will be authorized to expend for System Administration.

Recommend \$6,291.00

ARTICLE V: To see what sum Nashville Plantation will be authorized to expend for Transportation.

Recommend \$7,675.00

ARTICLE VI: To see what sum the municipality will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act Recommend \$43,705.95 and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.

Recommend \$37,235.10




"Explanation: The school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars."

ARTICLE VII: To see what sum Nashville Plantation will authorize the school committee to expend for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funding school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

Recommend \$87,130.04


Given under our hand this 13th day of June, 2022.

  
A Allen Murphy

  
Irene Flint

  
Nedie Baizenberger

Given under our hand this 13th day of June, 2022.

  
Jim Beaulier

  
Mark Flint

  
Christine Murphy

**NASHVILLE PLANTATION  
2022-2023 BUDGET**

<b>EXPENDITURES</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>DIFFERENCE</b>
				<b>2022-2023</b>
<b>ADMINISTRATION</b>				
SCHOOL COMMITTEE	600.00	600.00	600.00	0.00
SUPERINTENDENT	2,500.00	2,500.00	2,700.00	200.00
ADMINISTRATIVE ASSISTANT	1,750.00	1,750.00	1,890.00	140.00
SCHOOL AUDIT	1,000.00	1,000.00	1,000.00	0.00
DUES	101.00	101.00	101.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>5,951.00</b>	<b>5,951.00</b>	<b>6,291.00</b>	<b>340.00</b>
<b>TRANSPORTATION</b>				
GRADES 1-12	6,510.00	6,282.50	7,175.00	892.50
PRE-KINDERGARTEN	0.00	0.00	0.00	0.00
CONTINGENCY	500.00	500.00	500.00	0.00
<b>TOTAL TRANSPORTATION</b>	<b>7,010.00</b>	<b>6,782.50</b>	<b>7,675.00</b>	<b>892.50</b>
<b>TUITION</b>				
ELEMENTARY 4 @ 12,041.01	46,810.41	52,304.96	48,164.04	-4,140.92
SECONDARY 0 @ 12,715.83	0.00	0.00	0.00	0.00
CONTINGENCY K-12	10,000.00	10,000.00	10,000.00	0.00
<b>TOTAL REGULAR TUITION</b>	<b>56,810.41</b>	<b>62,304.96</b>	<b>58,164.04</b>	<b>-4,140.92</b>
<b>SPECIAL EDUCATION</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>84,771.41</b>	<b>90,038.46</b>	<b>87,130.04</b>	<b>-2,908.42</b>
<b>REVENUES</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	
STATE ALLOCATION	6,629.31	5,455.03	6,470.85	1,015.82
LOCAL ALLOCATION	46,673.69	35,302.65	37,235.10	1,932.45
BALANCE FORWARD	31,468.41	49,280.78	43,424.09	-5,856.69
<b>TOTAL REVENUES</b>	<b>84,771.41</b>	<b>90,038.46</b>	<b>87,130.04</b>	<b>-2,908.42</b>

# SCHOOL DEPARTMENT PAYROLL SHEET

Town of Nashville Plantation  
 Date 6/13/2022

No. 2

I hereby certify that the following payroll is due and that the amounts indicated should be paid from the accounts under which they are listed:

Total Pay Roll \$34,096.28

John V. Johnson  
 SUPERINTENDENT OF SCHOOLS

Deanne Flight  
 SCHOOL COMMITTEE

DISTRIBUTION	
Administration	\$ 2,500.00
Instruction - Special Ed. ✓	6,126.83
Transportation ✓	3,141.25
Clerical	875.00
Board Members	300.00
Outgoing Transfers (Tuition) ✓	19,924.16
Local Entitlement ✓	1,128.04
Dues	101.00
TOTAL PAYROLL	\$34,096.28

## Warrant

State of Maine

County of Aroostook

TO: A. Allen Murphy, a resident of Nashville Plantation, in the County of Aroostook, State of Maine:

**Greetings:** In the name of the State of Maine you are hereby required to notify and warn the inhabitants of Nashville Plantation qualified by law to vote in Plantation affairs to assemble at the Nashville Town Office located at 880 Portage Road in said Plantation Thursday, October 27, 2022 at 6:30 PM to act on the following articles to wit:

Article 1 To choose a Moderator to preside at said meeting.

Article 2 To see if the Plantation will vote to raise and appropriate \$8,650.00 for Officers' Salaries.

### ASSESSORS RECOMMEND A YES VOTE

Article 3 To see if the Plantation will vote to raise and appropriate \$5,835.00 for the following Town Services to be provided by the Town of Portage Lake:

- Town Clerk and Tax Collector
- Elections
- Trio Fee
- Supplies
- Fire Department

### ASSESSORS RECOMMEND A YES VOTE

Article 4 To choose a Plantation Clerk for the ensuing year.

Article 5 To elect all other Plantation Officers:

- Selectpersons (3 Members) (1-year term)
- Treasurer (1) (1-year term)
- Road Commissioner (1) (1-year term)
- School Committee (3 Members) (1-year term)

Article 6 To see if the Plantation will vote to close the Plantation's books on June 30, 2023.

### ASSESSORS RECOMMEND A YES VOTE

Article 7 To see if the Plantation will vote to authorize the municipal officers to spend an amount not to exceed 4/12ths of the budget amount in each budget category of the Plantation annual budget from July 1, 2023 to the 2023 annual town meeting.

ASSESSORS RECOMMEND A YES VOTE

Article 8 To see if the Plantation will vote to charge interest of 4.00% on unpaid taxes after a certain day. The maximum that can be charged for the calendar year 2022-2023 is 4.00% per Title 36, M.R.S.A. Section 505(4)

ASSESSORS RECOMMEND INTEREST BE CHARGED 60 DAYS AFTER COMMITMENT DATE

Article 9 To see if the Plantation will vote to allow a discount of 1.00% on the 2022-2023 taxes up to 30 days after the postmark date.

ASSESSORS RECOMMEND A YES VOTE

Article 10 To see if the Plantation will vote to authorize the Assessors to sell or dispose of property acquired by tax lien foreclosures, after first offering the property to the previous owners for payment of all back taxes, fees and interest *excepting* that the Municipal Officers shall use the special sale process required by 36 MRS § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owners.

ASSESSORS RECOMMEND A YES VOTE

Article 11 To if the Plantation will vote to raise and appropriate \$2,000.00 for Discounts and Abatements.

ASSESSORS RECOMMEND A YES VOTE

Article 12 To see if the Plantation will vote to raise and appropriate \$2,000.00 for the Incidental Account.

ASSESSORS RECOMMEND A YES VOTE

Article 13 To see if the Plantation will vote to raise and appropriate \$3,200.00 for auditing Plantation financial records. This excludes the allocation for the Education Audit.

ASSESSORS RECOMMEND A YES VOTE

Article 14 To see if the Plantation will vote to raise and appropriate \$1,457.00 for 2022-2023 Maine Municipal Dues.

ASSESSORS RECOMMEND A YES VOTE

Article 15 To see if the Plantation will vote to raise and appropriate \$12,312.00 for Solid Waste Disposal.

ASSESSORS RECOMMEND A YES VOTE

Article 16 To see if the Town will vote to raise and appropriate \$3,134.00 for the following Plantation Insurances:

▪ Public Officials Liability Insurance	\$1,594.00
▪ Property & Casualty Insurance	\$467.00
▪ Crime Coverage	\$573.00
▪ Workers' Compensation Insurance	\$500.00

ASSESSORS RECOMMEND A YES VOTE

Article 17 To see what some of money the Plantation will vote to raise and appropriate for the Social Security and Medicare for Town employees.

ASSESSORS RECOMMEND \$1,100.00

Article 18 To see if the Plantation will vote to raise and appropriate \$200.00 for the General Assistance account.

ASSESSORS RECOMMEND A YES VOTE

Article 19 To see if the Plantation will vote to allocate up to \$15,000.00 from Excise Tax receipts for the purpose of reducing the 2022-2023 tax commitment. THIS WILL NOT INCREASE PROPERTY TAXES.

ASSESSORS RECOMMEND A YES VOTE

Article 20 To see if the Plantation will vote to accept the following categories of State funding during the fiscal year beginning July 1, 2022 and ending June 30, 2023:

- Municipal Revenue Sharing
- Local Road Assistance
- Public Library State Aid Per Capita
- Snowmobile Registration Money
- Tree Growth Reimbursement
- General Assistance Reimbursement
- Veterans Exemption Reimbursement
- State Grants or Other Funds
- State Aid to Education (including Federal Pass-Through Funds & Property Tax Relief)
- Civil Emergency Funds (Emergency Management Assistance)
- State Revenue Sharing Funds
- State of Maine Property Tax Relief Fund as required by MRSA Title 30A, Section 5683, to Nashville Plantation's Town Hall Repairs.

Article 21 To see if the Plantation will vote to give the Ashland Snowmobile Club funds received from the State of Maine for snowmobile licenses.

Article 22 To see if the Plantation will vote to raise and appropriate a requested amount of \$100.00 for the Central Aroostook Soil and Water Conservation District.

Article 23 To see if the Plantation will vote to raise and appropriate \$5,452.39 (\$7,703.93 last year) to the Town of Ashland for the following services:

▪ Ashland Fire Department Fire Protection	\$892.01
▪ Ashland Ambulance	\$2,602.01
▪ Ashland Library	\$911.55
▪ Ashland Recreation Center	\$1,046.82

**ASSESSORS RECOMMEND A YES VOTE**

Article 24 To see if the Plantation will vote to raise and appropriate \$9,414.00 for the Maine Land Use Planning Commission (LUPC) fees. Was \$9,585.00 in 2021-2022.

**ASSESSORS RECOMMEND A YES VOTE**

Article 25 To see if the Plantation will vote to raise and appropriate \$1,669.30 to support the administration and services functions of the following social organizations:

▪ Aroostook Area Agency on Aging	\$50.00
▪ Aroostook County Action Program	\$18.00
▪ Central Aroostook Humane Society	\$51.30
▪ Homeless Services of Aroostook	\$100.00
▪ Maine Public Broadcasting Network	\$100.00
▪ Northern Maine Veteran's Mem. Cemetery	\$500.00
▪ Patten Lumberman's Museum	\$100.00
▪ Nashville Cemetery	\$750.00

Article 26 To see if the Plantation will vote to raise and appropriate \$1,600.00 for utilizing professional services for certified updating of municipal valuations, filing of the Municipal Valuation Return (MVR), and related functions and requirements as set forth by the Municipality and the State of Maine.

**ASSESSORS RECOMMEND A YES VOTE**

Article 27 To see if the Plantation will vote to allocate up to \$3,000.00 from Excise Tax receipts for the purpose of maintenance of the Town Road.

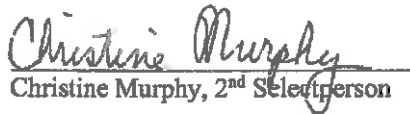
**ASSESSORS RECOMMEND A YES VOTE**

Article 28      To see if the Plantation will vote to raise and appropriate \$5,374.55 to the Town of Ashland for the purpose of Police Protection and Aid. (\$4,613.64 last year)

ASSESSORS RECOMMEND A YES VOTE

Given under our hands at Nashville Plantation, Maine, this 7<sup>th</sup> day of October 2022.

  
James Beaulier, 1<sup>st</sup> Selectperson

  
Christine Murphy, 2<sup>nd</sup> Selectperson

  
Mark Flint, 3<sup>rd</sup> Selectperson



## IMPORTANT TELEPHONE NUMBERS

ENTITY	DEPARTMENT / NAME	NUMBER
Aroostook County Sheriff's Department	Regional Dispatch	9-1-1 800-432-7842
Ashland Ambulance Service	Emergency ONLY Information	9-1-1 435-6323
Fire Department	Ashland and Portage	9-1-1
Maine State Police	Regional Dispatch	9-1-1 800-924-2261
Animal Control Officer	Town of Portage	435-4361
Aroostook Valley Solid Waste Disposal District	Information and Hours	435-8110
Ashland Community Library	Information and Hours	435-6532
Ashland District School	Main Line	435-3481
Ashland Recreation Center	Superintendent's Office	435-3661
Nashville Town Fire Wardens	Information and Hours	435-6893
Portage Town Office	Ed Bauzenberger / Chris Walker Vehicle Registrations / Voting	551-1027 / 762-0392 435-4361
State of Maine – Land Use Planning Commission	Permitting and Enforcement	435-7963

\*\*\* Curbside household waste pickup is provided as a Town service. \*\*\*

Collection normally occurs on Wednesdays (holidays may alter day of pickup).