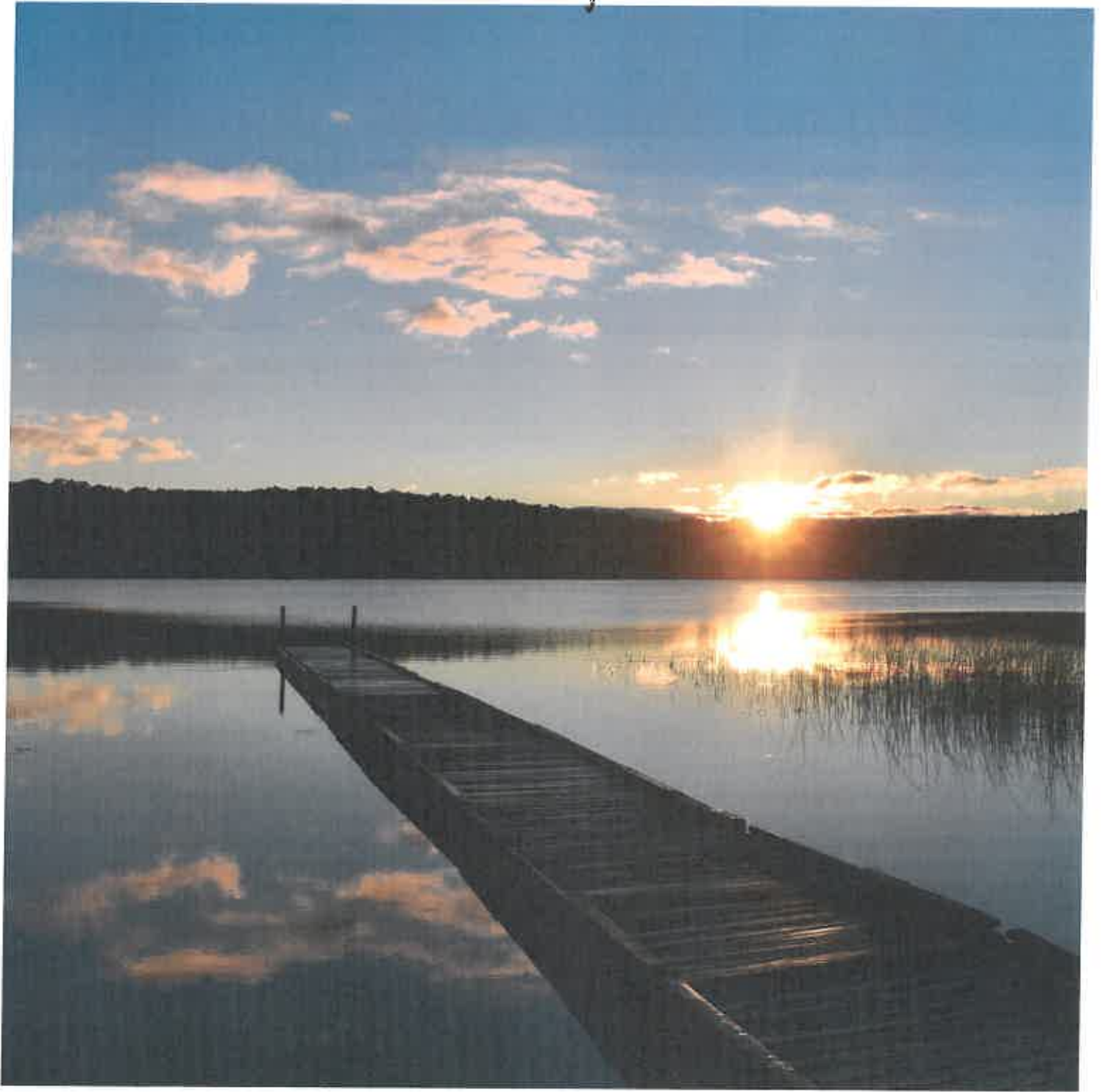


2020 Annual Report



Portage Lake Meetings & Events

Board of Selectpersons	3 rd Wednesday/month, 6:00 pm
Planning Board	2 nd Thursday/month if needed, 6:30 pm
Board of Appeals	As needed. Contact CEO, 435-4361
Historical Society	4 th Monday/month, Apr-Aug., 6:30 pm.
ATV Club	1 st Tuesday/month, 6:30 pm
Snowmobile Club	1 st Friday/month, Sep to Apr, 6:30 @ Dean's Motor Lodge
Housing Board	As needed, contact Jen Buckingham, 227-0045
February	Snowmobile Club Pie Auction @ Dean's
2 nd Weekend/July	Historical Society Annual Ham/Bean Dinner @ Town Hall
4 th Weekend/July	ATV Club Chicken BBQ @ Pavilion
3rd Weekend/August	Portage Lake Summer Round-up
Labor Day Weekend	Annual Ring of Fire, dusk, sponsored by PLA

Visit www.townofportage.org for more information

**Check for updates on our Facebook Page: Town Office of
Portage Lake, Maine**

Cover photo of boat landing dock at sunrise submitted by Sarah Brooks

2020 Town Report Index

Report Dedication.....	1
Directory of Town Officials, Boards & Committees.....	2
Letters from Representatives & Senators.....	4
Town Manager Report.....	9
Save the Date.....	10
Town Clerk Report.....	11
Portage Lake School Department Report.....	13
Code Enforcement Report.....	14
Fire Department Report.....	15
Animal Control Officer Report.....	16
Town Forest Report.....	17
Portage Lake Organizations' & Clubs' Reports.....	18
NACSB Report.....	23
Ashland Town Letter.....	24
Outstanding Taxes Report.....	25
Uncollected Taxes & Liens.....	27
2020 Bank Assets Summary.....	28
2020 Expenses & Revenues Breakdown.....	29
2020 General Ledger Accounts Breakdown.....	38
Year to Year Comparisons.....	44
2020 Audit: Felch & Company, LLC.....	46
2021 Warrant Articles.....	81
Ice Out Dates.....	Inside back cover

THANK YOU

ESSENTIAL WORKERS



WE'RE ALL IN THIS TOGETHER

Directory of Town Officials

Board of Selectpersons

David M. Pierce	Chair	Term expires March 2023
Daniel C. Higgins, Sr.		Term expires March 2022
Barry J. Kenney		Term expires March 2021
Jodi Page, Selectboard secretary		

Administrative Personnel

Lawrence Duchette: Town Manager

Tax Collector
Dep. Treasurer
Welfare Director
Road Commissioner
Fire Warden

Brian Cote: Fire Chief

Corrine Routhier: Treasurer

Town Clerk, C.C.M.
Dep. Tax Collector
Elections Facilitator
Motor Vehicle Agent
IF&W Agent
Nashville Dep. Clerk
Nashville Tax Collector

Margaret Pierce: Code Enforcement Officer

Building Inspector
Health Officer-Portage Lake
& Nashville
Plumbing Inspector-Portage Lake
& Nashville
Personal Property Assessor

Sarah Bauzenberger: Dep. Clerk

Dep. Tax Collector
Dep. Treasurer
Animal Welfare Agent
Registrar of Voters-
Portage Lake & Nashville
Nashville Town Clerk
Nashville Dep. Tax Collector

Christopher Walker: Public Works Foreman

Animal Control Officer (207-762-0392), domestic animals only

Lewis Cousins: Aroostook County Regional Assessing Office

Directory of Town Officials

Budget Committee:

Arthur Routhier
Sandra Bartlett
Diane Barron McGrane

Gail Gagnon
Mary Reis
Richard Hoppe

David Pierce--Selectboard representative

Portage Lake School Department:

Melissa S. Boutot, chair	Term expires 2021
Ginger M. Nelson	Term expires 2022
Kimberly Holmes	Term expires 2023
Dr. Gehrig Johnson	Superintendent

Planning Board:

Arthur Routhier, chair	Term expires 2021
Otis Nelson	Term expires 2023
Darey Gagnon	Term expires 2021
Dennis Tozier	Term expires 2022
Michael Mapley	Term expires 2022

Zoning Board of Appeals:

Patrick Raymond, chair	Term expires 2023
Michael Bartlett	Term expires 2022
Brian Cote	Term expires 2021

Beautification Committee:

Connie Duchette
Patricia Lyons

Town Forest Committee:

Patrick Raymond	Herb McPherson	Barry Kenney
David Pierce	Brian Condon	

Recreation Department:

Lucas Belanger, director

Fire Department:

Brian Cote, Chief
Brad Boutot, Assistant Chief
David Pierce, Captain
Christopher Walker, Lieutenant
G. Tom Raymond, Training Officer
Margaret Pierce, Secretary
Lawrence Duchette
Jesse Pinette



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden
Member of Congress

SUSAN M. COLLINS
MAINE

410 CONGRESSIONAL SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
12001 224-2623
12001 244-2692 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEE
SPECIAL COMMITTEE
ON ABUSE
OF POWER
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

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 reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine's annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided "exactly what we needed at exactly the right time." The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine's roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation's seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer's disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

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

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

January 1, 2021

Dear Friends,

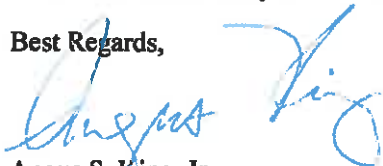
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges- the coronavirus pandemic, ensuing economic fallout, and prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues this March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

As we end this challenging year, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from this challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator

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

BANGOR
209 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5215

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

U.S. MAIL PERMIT NO. 1000, BANGOR, ME
POSTAGE WILL BE PAID BY ADDRESSEE



Troy D. Jackson
President of the Senate

THE MAINE SENATE
129th Legislature

3 State House Station
Augusta, Maine 04333

December 30, 2020

Dear residents of Portage,

I am humbled by the opportunity to serve again as your State Senator. I am honored to represent your community and to be re-elected by my peers to serve as President of the Maine Senate — the first person from Aroostook County to serve in this position for two consecutive terms.

There is no doubt that the COVID-19 pandemic brought unexpected challenges to Mainers all across our state last year. Earlier this year, all four legislative leaders came together and agreed to temporarily adjourn the legislature after passing measures to support small businesses, Maine workers and the health and well-being of our people during this crisis. It was a tough decision, but we recognized the leadership the moment required.

During these trying times, so many Mainers came together to do what is right to get us through this crisis. As we begin the 130th Legislature, we need to continue to harness our best ideas and work across party lines, geographical differences and more to ensure our state comes through this period of our history stronger than we entered it.

As always, I know there is a long road ahead and more work to do to make Maine a great place to live. I promise to continue that fight when the next legislative session begins in 2021.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. You can also go to www.troyjackson.org to find out more about what I am working on in Augusta or to sign up for my newsletter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Troy Jackson".

Troy Jackson
Senate District 1



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

John L. Martin

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

Dear Portage Lake Neighbors:

It's an honor to continue serving you in the Maine House of Representatives.

This new legislative session looks quite different from any other because of the continuing COVID-19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely.

We are as determined as ever to continue to do the work you elected us to do accessibly and transparently. All our work is available to access online, either live or after the fact, and I encourage you to visit www.legislature.maine.gov if you are interested. Please contact me with any questions about how to stay informed about our proceedings.

Our major work in the upcoming session will be the creation of a balanced two-year state budget, and public hearings on this legislation are underway as of this writing. One of my goals for this budget as a member of the Appropriations and Financial Affairs Committee includes making sure our recovery from the economic fallout of the pandemic leaves nobody behind, especially those of us here in Aroostook County. I am pushing to make sure the budget adequately funds our schools, strengthens our health care and behavioral health resources, provides help to local governments and property taxpayers, and strengthens our efforts to address the climate crisis.

Another critical area of work will be our economy, particularly considering how difficult the pandemic has been for our working families and entrepreneurs. We will also need to continue to improve access to broadband, augment workforce training and invest in Maine's large infrastructure network. And, given the experience of so many constituents last year, we will need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

In addition to my budget work, I am also serving on the Inland Fisheries and Wildlife Committee, where we will continue to strengthen our outdoor economy, keep our woods and waters healthy and support hunting and fishing.

I am committed to working with all my colleagues, regardless of party, to advocate for our district and move our state forward. Please feel free to contact me with your questions and concerns or if I can be of assistance to you. You can reach me at home at 444-5556 or in Augusta at 1-800-423-2900.

Respectfully,

John Martin
State Representative

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

Greetings,

What a rollercoaster ride this year has been! COVID-19 has turned the world upside down with the pandemic still raging forward at an unbelievable rate.

Our hearts go out to all the people whose lives and livelihoods have been affected by this pandemic.

Our Town Report this year is rightfully dedicated to all the essential workers.

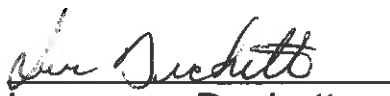
On a more positive note, Portage Lake was able to have some of its favorite traditions while still staying safe and maintaining physical distancing.

The 6th annual Chub tournament was a big success with 546 lbs. of fish caught and 32 people participating.

The Whoopie festival was also held with a lot of creative thinking and planning.

The town was able to purchase a new Backhoe and also a new 1-ton dump truck with a plow.

As always, a heartfelt thank you to the staff and volunteer's that make this such a special place to live!


Lawrence Duchette
Town Manager
Portage Lake, Maine

Save the Date!

Portage Lake Summer Round-Up Weekend

August 20, 21, & 22, 2021

Celebrating all of the holidays & special events cancelled in 2020—a “2020 Do-Over”!

Check online for details

www.townofportage.org/townevents

We need your help!

It costs \$3,500 to put on the spectacular fireworks show that Portage Lake is known for each year! The majority of the funding for this is by donations. Please consider making a contribution to the Fireworks Fund! Send your checks made payable to Town of Portage Lake to PO Box 255, Portage Lake, ME 04768, memo “Annual Fireworks Show”. Thank you for your support!

Town Clerk 2020 Report

Greetings Citizens & Taxpayers of Portage Lake:

Thank you to the residents and taxpayers of Portage Lake for the opportunity to continue to serve this wonderful community! I truly love my job as Town Clerk and Treasurer, and I get to be part-time historian. And I love getting to know my customers and residents.

In 2020, I became the secretary for the Aroostook County Municipal Clerk's Association. This Association meets 4 times a year to discuss issues among area Clerks and to pass clerk information from various state agencies. I have been able to meet so many wonderful people through this Association and through the Maine Municipal Town & City Clerks' Association. Clerks all over the state have very similar experiences on the job, whether they come from a small town like Portage Lake or a very large city like Augusta. We can all relate!

If you haven't visited the town's website, what are you waiting for?! This is a great resource for the public. You can view office hours, find links to area businesses and community organizations, and see a listing of upcoming events right on the front page! You can also view your tax cards and current bills, and make online payments for dog registrations, RV registrations or motor vehicle registrations & taxes. So check it out! www.townofportage.org.

Sincerely, Corrine M. Routhier, C.C.M.

2020 Vital Statistics:

Marriages	3	
Births	3	
Deaths	3	2 males; 1 female



2020 Elections:

Number of Voters: % Voters

March 23, 2020, Primaries & Referendum	120	36%
March 26, 2020, Local Elections	23	7%
June 2, 2020, Annual Town Meeting (COVID-19 compliant)	22	7%
June 11, 2020, Annual School Budget Meeting	10	3%
July 14, 2020, Primaries & Referendum	82	25%
November 3, 2020, Presidential	269	80%

2020 Motor Vehicle Registrations

Passenger Cars	284
Specialty Plates	54
Commercial & Tractor Trlr	83
Trailers	212
Motorcycles	18
Antique Vehicles	9
Veterans	31

Online Vehicle Registrations	64
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2020 Recreational Vehicle Registrations

	Resident	Non-Resident	Online
Boats	92	30	24
ATV	50	11	
Snowmobiles	58	22	

2020 Dog Licenses

	2020 License Year	2021 License Year
Spayed/Neutered	4	39
Unaltered	3	7
Kennels	0	0
Online Regs	1	10



Other Information You May Need:

***Boat owners MUST** register their boats in the town where they reside, due to the excise tax. Non-residents or corporations pay excise tax to the town where the vessel is principally moored, docked or located~the "*BOATER'S GUIDE TO MAINE BOATING LAWS AND RESPONSIBILITIES*"

***MRSA 7 §3922** states that each **owner or keeper of a dog** that is 6 months or older, on or before January 1st of each year, shall obtain a license from the clerk of the municipality where the dog is kept. Proof of rabies immunization must be presented at the time of licensing.

***Maine law** requires that all vehicles 1995 and newer **MUST** have a title.

***When registering a vehicle**, please bring these items:

Re-registrations: Current mileage
Valid proof of insurance
Old registration

NEW Registrations:

If **DEALER** sale: proof of sales tax paid
blue Maine Title application
current mileage & valid insurance
Old registration (if transferring)

If **PRIVATE** sale: Bill of Sale with full VIN of vehicle, seller's name & address, and purchase price
Old Title (for 1995 & newer), signed on back by former owner
Current mileage & valid insurance
Old registration (if transferring)

***Visit www.maine.gov/ifw** for more information about registration or licensing costs for hunting/fishing licenses or recreational vehicle registrations.

All of this information & more can be found at www.townofportage.org

Town of Portage Lake School Department Report

The Portage Lake School Department concluded its eighth fiscal year as an independent school entity on June 30, 2020. Portage Lake student counts remain at approximately 35 students.

The approved July 1, 2019 - June 30, 2020 school budget for Portage Lake totaled \$833,463 and was funded by \$592,042 in property taxes, \$200,747 in state subsidies and \$40,674 brought forward from the 2018-2019 fiscal year.

The current approved July 1, 2020 - June 30, 2021 school budget is \$738,534 and is funded by \$500,406 in property taxes, \$164,892 in state subsidies and \$73,236 brought forward from last year.

An independent annual audit of the Portage Lake School Department was conducted by Felch & Company, LLC for the fiscal school year ended June 30, 2020. We were found to be in compliance with all laws and regulations and our financial information is accurate and complete. A copy of the audit is available for inspection at the town office.

The Portage Lake School Committee meets four to five times per year at the Town Hall. Public participation is encouraged especially at the annual school budget meeting usually held in May each year.

Respectfully,

Missy Boutot, Chairperson

Ginger Nelson

Kim Holmes

February 2, 2021

To the Residents of Portage Lake,

2020 was an average year with 39 applications varying from sheds, decks, garages, additions, maintenance within the Shoreland and six new camps. The Planning Board met on 2 occasions to discuss applications within the shoreland; for a home occupation, 30% expansions, and camp replacement.

Please be aware that all structures require a permit whether built on site or pre-built, as well as replacing existing structures

A reminder for landowners within the shoreland, Maine Department of Environmental Protection requires a Permit by Rule for any soil disturbance within 75 feet from the normal high-water mark.

Please be aware that before demolition takes place there is a form that the State of Maine requires to be filled out and mailed prior to demolition. Maine Department of Environmental Protection requests that structures be checked for asbestos and all the debris be disposed of properly.

Please be advised that all building construction in Maine, with some exceptions, is governed by the Maine Uniform Building Code and Uniform Energy Code ("MUBEC" "MUBC" "MUEC"), which is adopted by the Technical Building Codes and Standards Board by rule in Chapters 1 through 6, pursuant to 10 M.R.S §9721, *et seq.*

Sincerely,

Margaret M Pierce
Code Enforcement Officer, Local Plumbing Inspector and Local Health Officer
CEO, LPI, LHO

Portage Lake Fire Department Year in Review

Happy New Year 2021, good riddance 2020!!!

This year was a good year for the Portage Lake FD, in that we had no reportable injuries. Again, my gratitude goes out to the firefighters and their families for the 24-7 service to the Town of Portage. I personally would like to thank the Portage Lake Board of Selectmen, Town Manager Larry, Treasurer Corrine, Deputy Clerk Sarah, and the residents of Portage Lake. Without the help of everyone, this department would not be possible.

The PLFD is always striving to be abreast of the need for proper training and safety measures for the FF's of Portage. Every year there is grant money available through the Maine Municipal Assn., and this year we purchased (2) composite 30-minute SCBA (self-contained breathing apparatus), These SCBA's have a use-by date of 15 years. It's a continuous rotation of this equipment

On Nov. 30 2020 K&T Metal Fabrication of Island Falls delivered our new 2005 Peterbilt 2,300 gal. pumper/tanker fire truck which is now in service for the town of Portage Lake. This replaces the 1984 Chevy pumper, which has been sold.

If anyone from the town of Portage Lake would be interested in joining the PLFD, meetings are on the first and third Mondays of every month. No experience is necessary, training and procedures will be supplied by the fire department.

In 2020 the PLFD responded to:

- *Mutual aid to Ashland Ambulance for lift assist in Portage, in Feb.
- *Mutual aid to Ashland Fire for a house fire in Sheridan, in Feb
- *Mutual aid to Ashland Ambulance for lift assist in Buffalo, in Apr.
- *Mutual aid to Ashland Fire for house fire in Masardis, in May
- *Mutual aid to Maine Forest Service grass fire in Buffalo, in May
- *Car/moose on Fox Hill (false alarm), in May
- *2 Mutual aid to Ashland Ambulance for lift assist in Buffalo, in May
- *Fire at chip plant bark pile, in June
- *Mutual aid for Lajoie funeral home, in Aug.
- *Fire at chip plant bark pile, in Oct.
- *Electrical fire at home in Portage, in Nov.

And as a reminder, check your smoke alarms and CO2 sensors monthly, and replace the batteries at least once a year.

Respectfully submitted, Chief Brian Cote

(photo of new pumper, November 30, 2020)





January 1, 2021

To the Residents of Portage Lake,

2020 was a great year in Licensing Dogs. The new "Early Dog Registration Raffle" was a hit, and most of the Town Residents Licensed their dogs early. Just a Reminder, every dog over the age of 6 months or more, on or before January 1st of each year, the dog owner must obtain a license. For an Altered or Fixed dog, the licensing fee is \$6.00 per dog. A dog that is "intact" or unaltered, the fee is \$11.00. You will need a current Rabies Certificate and a Spay or Neuter Certificate in order to obtain a license. Failure to do so can result in a \$25 late fee. Once your dog has been licensed, please attach the license tag to your dog's collar.

I'd like to take a moment to talk about dogs running at large. Maine State Statute:

Chapter 719, Uncontrolled Dogs §3911. Dogs at large

It is unlawful for any dog, licensed or unlicensed, to be at large, except when used for hunting. The owner or keeper of any dog found at large is subject to penalties.

Dogs at large were the town's number 1 reported complaints in 2020. Dogs must be kept on a leash, fenced or tethered. Please call the ACO if you lose your dog, as I am willing to help return your animal to you. It is always in our best interest to get your pet home and safe with you.

I would like to thank everyone for working with me as the Animal Control Officer, and for all the help and concerns with the animals in our community.

Thank you,

A handwritten signature in black ink, appearing to read "Chris Walker".

Christopher Walker,
Portage Lake Animal Control Officer

Portage Town Forest Report – 2020

During the calendar year of 2020, there was timber harvesting on 150 acres of the town's 8,073 forested acres.

The harvests took place on the 100% Town ownership North of the north-west corner of Portage Lake during the winter months.

***The winter harvests were in softwood dominated stands and included overstory removal as well as riparian zone harvests in wet ground with a feller buncher, processor & forwarder. A winter only road was constructed to access this ground, extending the road built in 2019.**

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read 'Matthew Stedman', with a stylized, flowing script.

Matthew Stedman

Licensed Forester #3297

Irving Woodlands LLC



2020 Portage Lake Association Report

Established in 1989, the primary purpose of the Portage Lake Association (PLA) is to protect and maintain the water quality, natural beauty and watershed of the lake. Keeping property owners, PLA members and visitors up-to-date with our mission is accomplished through various activities. The association is active during the months of May through September.

During their meetings this past year, the PLA board of directors often prefaced decisions with "Because of COVID". In retrospect, "In Spite of COVID" is more accurate. Except for the annual dinner, we held most of our usual activities with masking and social distancing when necessary.

In spite of COVID, the PLA accomplished these activities during the summer months of 2020.

- Held Courtesy Boat Inspections Memorial Day through Labor Day
- Placed Educational Signs at strategic places along the lake
- Published two newsletters mailed to property owners and association members
- Distributed calendar magnets to each lakeside property
- Placed Safety Buoys
- Held the Boat Parade July 4th. Record 24 boats in the parade
- Organized the Audubon Loon Count July 21 18 adult loons no babies
- Held Chub Tournament August 1 Record 546# of junk fish
- Adapted the Annual Meeting August 14 Business meeting only
- Sponsored the 14th Ring of Fire Labor Day weekend

Courtesy Boat Inspections (CBI) continued: with 376 boats inspected by 17 inspectors over 226 hours. Ultimately boat owners are responsible for inspecting and removing any plant material from their property when entering and exiting any body of water. The CBI inspections are the most critical activity for keeping the lake free of invasive plant species. In 2020, three questionable plants were sent to the state lab for conclusive identification. Fortunately, all were identified as native species.

Our plans for the coming year are to:

- Welcome new camp owners into the community
- Establish a social media presence on Facebook as well as a dedicated website
- Supply information for keeping our lake healthy
- Recruit more boat inspectors

Meetings are held on the second Wednesday of May-September at 5 pm at the Town Hall and are open to the public.

2021 Board of Directors

President: Martha LaPointe

Lake Coordinator: Alan Schlemmer

Vice President: Fred Edgecomb

Immediate Past President: Ray Wakefield

Treasurer: Peter Haskell

Selectmen Representative: David Pierce

Secretary: Julie Libby

Directors: Lou Miller, Larry Duchette, Corrine Routhier, Susan Doyen, Jim McAulay, Jeff Poirier, Alan Schlemmer

Respectfully submitted, Martha LaPointe, PLA president



Portage Lake Historical Society 2020 Report

What a great year for the Portage Lake Historical Society! In March, we purchased the old town hall on Cottage Road from Dan Higgins Sr. A LOT of work was put in by many people to turn the building into a museum filled with local artifacts and photographs. Despite restrictions due to the COVID-19 pandemic, we held our open house on August 17 and it was a great success! We thank everyone who came out to visit the museum and for the many wonderful words of encouragement!

COVID-19 also threw a wrench into our fund-raising efforts during the summer, but we still held our Annual Ham & Bean Dinner as a take-out event and were able to raise over \$1,100! Every bit of that money went into museum displays.

As always, membership is a keystone of our organization. Membership this year stayed at just \$10 per year per person. We use this money to pay for our state filing as a 501c3 non-profit corporation, to purchase materials and supplies for our fund raisers and to help promote the Society. If you haven't become a member, forms can be picked up at the Portage Lake Town Office or the museum, or printed online at www.townofportage.org under the Clubs/Organizations tab. Visit us on Facebook (Portage Lake, Maine, Historical Society) to learn more about upcoming events.

Again, thank you for your support and continued encouragement of our Society.

Respectfully, Corrine Routhier, President

Officers:

Patricia Lyons, Vice President
Marcelle Gagnon, Treasurer
Joyia Cyr, Secretary

Board Members:

Lawrence Duchette
Beverly Miller
Mary Ellen Violette

The Portage Lake Historical Society regularly meets the 4th Monday of each month from April to August at 6:30 in the evening. Our meetings are open to the public.



L-R: Leisa Lowrey, Joyia Cyr, Mary Ellen Violette, Marcelle Gagnon, Corrine Routhier, Beverly Miller, Patricia Lyons



Greetings to the People of Portage Lake

Normally we would be saying “Welcome to the Can Am” and “Welcome to Portage” to the 250 teams as they enter our checkpoint on the first weekend of March. Unfortunately, these are words that will not be spoken in 2021. The wonderful sight of teams with 12 dogs coming down the lake will have to wait for another year.

On November 17, 2020 the Can Am Board unanimously voted to cancel the 30, 100 and 250 mile races. This was done after months of discussion and careful thought about the COVID-19 pandemic. Can Am did not want to put any of our volunteers, racers, spectators, host families and especially our communities at risk. The closure of the Canadian border also prevented many of our competitors from coming to Maine.

We appreciate the wonderful support of the people from Portage Lake and from afar and thank you for all of your participation in making Checkpoint #1 the success that it is. The reputation of the checkpoint is thanks to you.

We will be back in 2022.

See you next year!


Sarah Brooks

Vice-President Can Am Crown International Sled Dog Race



Year End 2020 Town Report

To the Citizens of Portage Lake:

2020 was a year that presented unprecedented challenges for all business and organizations, but it did not leave the club without some of its highest points ever.

The Portage Lakers kicked off their 2020 slate of events with their annual Pie Auction. This event has been growing in popularity and anticipation year after year. Despite Deans Motor Lodge being a fantastic host for years, the club made the decision to move the event to the town municipal building to better accommodate the growing number of bidders and spectators. The event proved to be a wild success, more than doubling our previously highest amount raised.

March saw what had been a fantastic riding season cut to an abrupt end. The decision was made to cease all grooming operations to align with the state government's precautions taken to stem the spread of the COVID-19 virus. Along the same lines, the difficult decision was made to cancel the Big Woods Grass Drags that were scheduled for late September.

The weekend that was intended for the Big Woods event did not go by without a club related event, however. The Portage Lakers invited club members, Maine Snowmobile Association representatives and local legislative representatives to join in a ribbon cutting ceremony to reveal our brand new Pisten Bully groomer! In anticipation of receiving several grants in 2021, the club decided to upgrade to a newer, bigger groomer to replace our current machine. We also ordered a new, wider drag from Dubie Groomer to compliment our power upgrade. It is our hope that the combination of this new groomer and drag will allow us to continue to claim to have some of the widest, flattest trails in The County!

Though the end of 2020 left us in some challenging and uncertain times, the PLSC board of directors are committed to serving the residents, taxpayers, and businesses of Portage Lake as responsibly and effectively as possible. We could not do it without the continued support of everyone in the community.

Volunteers are always welcomed in any capacity! Do not hesitate to reach out to myself or any PLSC official to find out how you could get involved!

-Visit the club's website: <http://www.portagelakers.org>

-Email: portagelakersmembership@gmail.com

-Like us on Facebook to stay up to date: <http://www.facebook.com/portage.lakers>

Respectfully yours,
Barry "Beech" Kenney
PLSC President

Portage Lakers ATV Club 2020 Report

To the Residents of Portage Lake,

2020 was a year we will all remember for years to come. The COVID-19 Virus put a pause on our fundraising events, much of which we count on every year. But as a group, we managed to get through it all anyway. Lack of volunteers during the pandemic makes things a bit more challenging. Much of the work to the trails was done on the Garrity, Irving, Mullans, Town Pit, Nick Curtis, Camp site, West Mountain, Lanigan's, Sterling Brook, and Rocky Brook Trails. To make trails enjoyable to ride, we did grading, bushhogging, put down shale and gravel to fill washouts, cut trees and did ditching, fixed some culverts, and took care of some beaver problems, as well.

Our Trail Master, Chauncey Jones and his helper did a great job on the trails. Another big Thank you to Kenny Fones for his work on the Mountain Trail, that connects to the Overlook Trail and Flints Trail. It was wonderfully done.

In November of 2020, the Club received a Recreation Trails Grant from the State of Maine for \$14,000. This is exciting news for our club, especially during these times when we cannot fundraise the way we are used to. It will definitely help get a jump on next year's trail maintenance. Next years "To Do List" includes work to be done on the Heritage Trail, Frank Currier Trail, and Alyce Bridge. I am sure there will be more work added to the list due to all the rain we had this past fall.

It takes a lot of hands and participation to keep the trail system going. Thank you to all that worked so hard and gave their time on the trails. If anyone is willing or interested in helping the in any way, please feel free to contact the Club. We would like to take this opportunity to welcome any new club members, we appreciate your support.

Many Thanks goes out to all the landowners and Residents of Portage Lake and the surrounding areas for your support.

PLEASE RIDE SAFE & OBEY THE 15 MPH SPEED LIMITS ON OUR TOWN ROADS.

Respectfully submitted,
Rena Belanger, Club President
Portage Lakers ATV Club
PO Box 145, Portage Lake, ME 04768

Portage Lakers ATV Club Officers

President	Rena Belanger
V. President	Peter Beaupre
Secretary	Rena Belanger
Treasurer	Rena Belanger
Trail Master	Chauncey Jones
Asst. Trail Master	Jeanne Jones
Grant Writer	Betty Benson
Memberships	Patricia Beaupre

Be sure to "Like" our Portage Lakers ATV Club Facebook Page and go to www.townpfportage.org and click on the Portage Lakers ATV Club link for more information.

NACSB FINANCIAL REPORT FOR YEAR ENDING 12/31/2020

Net report as of 12/31/2019 **\$ 9,603.87**

Receipts: (Total Funds)

David Chasse	\$ 945.00
Town of Ashland	\$ 960.00
Garfield Plantation	\$ 120.00
Town of Masardis	\$ 300.00
Town of Portage	\$1,815.00
C. Neilander	\$ 30.00
Thompson	<u>\$ 195.00</u>

Total Receipts: **\$ 4,365.00**

Disbursements:

Treasurer, State of Maine	\$ 441.00 (Yearly License)
Maine Soil Testing	\$ 25.00 (Soil Test)
Ashland Postmaster	\$ 4.60 (Postage)
Stephen Sullivan	\$1,800.00 (Yearly mowing)
Nashville Plantation	\$ 42.47 (Real Estate Tax)
Brenda Clark	<u>\$ 500.00 (Site Administrator)</u>

Total Disbursements: **\$ 2,813.07**

Checkbook Balance as of 12/31/2019 **\$2,894.12**

Plus Deposits: **\$4,365.00**

Less Disbursements: **\$2,813.07**

Checkbook Balance as of 12/31/2020 **\$4,446.05**

Norstate (Fraser) CD **\$6,683.63**

Interest of : **\$ 113.32**

Balance of CD as of 12/31/2020 **\$6,796.95**

Norstate Savings: **\$ 23.12**

Interest: **\$.06**

Balance as of 12/31/2020 **\$ 26.18**

Net To Date: **\$11,269.18**

Increase of : **\$ 1,665.31**

Respectfully Submitted:

Brenda Clark, Site Administrator

Ashland

Town of Ashland, P.O. Box 910, Ashland, ME 04732
(207) 435-2311 Fax (207) 435-2005
e-mail: manager@townofashland.org
www.townofashland.org

"Gateway to the North Maine Woods"



Incorporated February 18, 1862

January 27, 2021

To: Town Managers, Councilman, and Selectman of Portage, Masardis, Garfield Plt. And Nashville Plt.

The Town of Ashland has changed the formula on the subsidy billing. We now use population and the actual budget from the Department to figure out your share for that service that your community participates in. We have added all the departments to be offered and the only Subsidy that your community can opt out of is the Police service. The Ambulance, Fire, Library, and the Recreation Department are based on all or none. So, this is a group subsidy. The Town of Ashland will still carry the lions share of the budget however we need to be more assertive on our subsidies that secures the Town of Ashland committing to these services. If your community chooses to not participate than it is a possibility that we might have to do away with that certain services as well. Your community choosing to take one department subsidy and not another will leave us paying for a service that we cannot probably afford. I feel in these times we need to work together on supporting each other. There are many cutbacks and uncertainties in state funds. Revenue sharing, the BETE and so on. The other issue to change the formula was that a couple of small communities were paying more than their fair share of the subsidy. This formula change should not be considered as the Town of Ashland wanting to have a large increase in a subsidy, but we just want to be able to break even. The Town of Ashland just wants to assure that we do not pay more taxes to supply services for other communities. This should not be taken as a threat but if you choose to not pay a department subsidy than we will be forced to not provide any of the services to your community. Your community might choose to start your own recreation program or house your own ambulance service but that is totally up to you as a community. Please feel free to call me if you have any concerns. We also have included a signed and notarized commitment letter that must be sent back by February 12th advising us if you are participating in the sharing of services or not interested in any services. This is a based on a unanimous council agreement. The Town of Ashland has a mil rate of 27.75 we cannot afford anything higher. See attached subsidy for your community.

Subsidy 2021

		Budget 2020						
		Budget Library	Budget Recreation	Budget Ambulance	Budget Fire	Budget Police		
		47,677.00	76,600.00	173,463.00	57,478.00	212,729.00		
Population		22.48	36.12	81.78	27.10	100.30	With Police	With out Police
Ashland	1,309.00	29,424.42	47,274.59	107,054.72	35,473.22	131,288.19	350,515.15	219,226.95
Portage	391.00	8,789.11	14,120.98	31,977.38	-	39,215.95	94,103.43	54,887.48
Masardis	228.00	5,125.11	8,234.23	18,646.66	6,178.68	22,867.62	61,052.29	38,184.68
Garfield Plt.	81.00	1,820.76	2,925.32	6,624.47	2,195.06	8,124.02	21,689.63	13,565.61
Nashville Plt.	46.00	1,034.01	1,661.29	3,762.05	1,246.58	4,613.64	12,317.57	7,703.93
Oxbow (County)	66.00	1,483.58	2,383.59	5,397.72	1,788.57	6,619.57	17,673.03	11,053.46
	2,121.00	47,677.00	76,600.00	173,463.00	46,882.10	212,729.00	557,351.10	344,622.10

Respectfully

Gyr Martin

OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2020

***=Partial payment made; P =Paid in full after books closed & before 2-1-2021**

Name	2020		2019		Total
Almeida, Allen & Terri	\$703.62				\$703.62
Belanger, Donald & Rena M.	\$267.12	P			\$267.12
Belanger, Gary & Lori	\$2,565.61				\$2,565.61
Belanger, Gary & Lori	\$948.58				\$948.58
Belanger, Paul & Roberta	\$918.62	P			\$918.62
Birdsey, Thomas	\$1,078.88	P			\$1,078.88
Birdsey, Thomas	\$888.65	P			\$888.65
Brewer, Debra	\$663.23	P			\$663.23
Caruso, Alison L.	\$1,024.16		\$1,080.75	*	\$2,104.91
Cervantes, Celso	\$1,160.97		\$1,225.13	*	\$2,386.10
Chadbourne, Jill	\$362.23				\$362.23
Chevalier, Mackenzie/Walker, Chris	\$469.08	P			\$469.08
Clark, Beverly	\$1,155.76				\$1,155.76
Clark, Daryl & Clark, Gary	\$497.75	*			\$497.75
Condon, Christopher	\$534.23		\$563.75		\$1,097.98
Condon, John & Mary	\$183.72		\$193.88		\$377.60
Condon, John & Mary	\$1,106.25		\$1,234.75		\$2,341.00
Correll, Scott	\$629.35	*			\$629.35
Cusack, Glenn	\$209.78				\$209.78
Cusack, Glenn	\$783.10				\$783.10
Cyr, Candace	\$583.74		\$683.38		\$1,267.12
Cyr, Candy/Perreault, Donna/Raymond	\$569.41				\$569.41
DeLong, Charles R & Demmings, Diane	\$2,556.49	*			\$2,556.49
Doody, Michael & Lee	\$1,426.79	*			\$1,426.79
Doughty, Roberta	\$413.05		\$503.25		\$916.30
Dow, John/Dow, Doug/Hemphill, Kelly	\$1,321.24	*			\$1,321.24
Dunkerley, Elizabeth	\$1,073.67				\$1,073.67
Eastman, Peter Jr/Schoff, Kevin	\$501.66	P			\$501.66
Ehlin, Heather	\$2,213.80	*			\$2,213.80
England, Nancy/Giberson, Tammy	\$1,447.63	*			\$1,447.63
Findlen, Scott & Joyce	\$501.66				\$501.66
Gagnon, Wayne & Carol	\$1,103.64	P			\$1,103.64
Gagnon, Wayne & Carol	\$316.63	P			\$316.63
Girard, Dennis/Donna/Shawn	\$4,639.98	P			\$4,639.98
Hartman, Danica & Patrick	\$1,596.18				\$1,596.18
Hobson, Tracy	\$358.33				\$358.33
Holmes, Preston III & Kimberly	\$195.45	P			\$195.45
Holmes, Preston III & Kimberly	\$792.22	P			\$792.22
Holmes, Preston III & Kimberly	\$316.63	P			\$316.63
Johnson, Robert & Katharine	\$2,873.12				\$2,873.12
Jones, Chauncey	\$531.62				\$531.62
Long, Cleveland	\$724.47		\$764.50		\$1,488.97
Long, Jeanne	\$432.60		\$523.88		\$956.48
MacDougall, Dean & Sheila	\$1,585.75	P			\$1,585.75
Michaud, Diana Life Estate	\$1,312.12	*			\$1,312.12

OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2020

*=Partial payment made; P =Paid in full after books closed & before 2-1-2021

Milliard, Carmel	\$272.33		\$354.75		\$627.08
Mountain, Shelly & Belanger, Larry	\$2,018.35		\$2,129.88		\$4,148.23
Mullen, Thomas/Daniel/Cindy	\$1,957.11		\$2,065.25		\$4,022.36
Nelson, Stanton L. Jr.	\$486.02	*			\$486.02
Page, Wesley	\$558.99				\$558.99
Pelkey, Jean & Roger	\$711.44	*	\$750.75	P	\$1,462.19
Pinette, Larry	\$504.26	P			\$504.26
Pitcairn, Barbara	\$1,635.27		\$1,793.00	P	\$3,428.27
Priestly, Inc.	\$2,364.95				\$2,364.95
Rayot, Robert & Brenda	\$854.77	*			\$854.77
Rizzitano, Joseph & Sharon	\$394.81	*			\$394.81
Saucier, Timmy J.	\$846.95				\$846.95
Saucier, Toby	\$312.72	*			\$312.72
Slattery, Robert & Katherine	\$704.92		\$386.38		\$1,091.30
Slattery, Robert & Katherine	\$366.14		\$743.88		\$1,110.02
Theriault, Marcel	\$609.80				\$609.80
Theriault, Marcel	\$1,233.94				\$1,233.94
Traverse, Brian	\$453.44	*			\$453.44
Traverse, Brian & Kathy	\$628.05	*			\$628.05
Umphey, Michael & Lynn	\$1,121.88	P			\$1,121.88
Wright, Rebecca	\$1,600.08	*			\$1,600.08

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Total RE Taxes Outstanding	\$65,174.79	\$14,997.16	\$80,171.95
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Outstanding Personal Property Taxes, Principal, as of 12/31/2020

Name	2020				Total
					\$0.00

0

Total PP Taxes Outstanding	\$0.00		\$0.00
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UNCOLLECTED TAXES AND LIENS

(BALANCES CONTAIN PARTIAL PAYMENTS NOT REFLECTED IN OUTSTANDING BREAKDOWN)

ALL BALANCES ARE AS OF 12/31/2020

2020

Real Estate Commitment-7/15/2020	\$855,103.82	% REC'D In 2020
Received	<u>\$799,787.09</u>	
	<u>\$55,316.73</u>	94%
Personal Property Commitment-7/15/2020	\$67,140.10	
Received	<u>\$67,140.10</u>	
	<u>\$0.00</u>	100%
TOTAL UNCOLLECTED 2020 TAXES	<u>\$55,316.73</u>	

2019

Real Estate Taxes Beginning Balance	\$80,300.63	
Received	<u>\$51,705.04</u>	
BALANCE TO LIENS	<u>\$28,595.59</u>	
2019 Liens Beginning Balance	\$28,595.59	
Received	<u>\$16,261.88</u>	
	<u>\$12,333.71</u>	85%
Personal Property Taxes Beginning Balance	\$1,013.04	
Received	<u>\$1,013.04</u>	
	<u>\$0.00</u>	100%
TOTAL UNCOLLECTED 2019 TAXES	<u>\$12,333.71</u>	

2018

Real Estate Beginning Balance	\$14,207.84	
Received	<u>\$14,207.84</u>	
TOTAL UNCOLLECTED 2018 TAXES	<u>\$0.00</u>	

Tax Acquired

No property was tax acquired by the town in 2020

TOTAL ALL UNCOLLECTED TAXES OWED \$67,650.44

LIEN AMOUNTS PER TAX YEAR:

2009-2010	\$28,347.10	2015	\$30,292.51
2010SY	\$21,654.81	2016	\$35,203.26
2011	\$40,609.93	2017	\$38,002.42
2012	\$53,641.68	2018	\$28,521.24
2013	\$38,350.65	2019	\$28,595.59
2014	\$33,067.04		

2020 BANK ASSETS SUMMARY

All balances are as of 12/31/2020

This report shows the total amount of assets in the Town of Portage Lake bank accounts, categorized by bank

Katahdin Trust:

General Checking	\$252,863.32	
Public Works Equipment Reserve	\$32,059.34	
General ICS Savings	\$352,108.59	
Silviculture ICS Savings	<u>\$201,297.88</u>	
Total at Katahdin Trust		<u>\$838,329.13</u>

NorState Federal Credit Union:

Ministerial School Lot Res. & Savings	\$55,811.94	
Fire Dept. Equip. Reserve & Savings	\$32,915.49	
Public Works Road Reserve	<u>\$118,123.64</u>	
Total at NorState FCU		<u>\$206,851.07</u>

Acadia Federal Credit Union

Portage Lake Town Stumpage	\$383,535.13	
Cemetery Perpetual Care	<u>\$12,783.09</u>	
Total at Acadia FCU		<u>\$396,318.22</u>

Key Bank

Savings for Road Improvement Loan	<u>\$91.30</u>	
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Total Assets in Bank Accounts		<u>\$1,441,589.72</u>
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2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
GENERAL ADMINISTRATION			
APPROPRIATION		\$25,959.00	
CARRIED FORWARD		\$9,041.00	
FAX/COPY FEES		\$180.00	
NASHVILLE ELECTION FEES		\$300.00	
NASHVILLE TRIO FEES		\$145.00	
NASHVILLE OFFICE SUPPLIES FEES		\$150.00	
INSUFFICIENT FUNDS FEES		\$25.00	
REIMBURSEMENT FOR LICENSEING ADS		\$688.00	
ONLINE BURN PERMIT		\$2.00	
MISC REVENUES		\$202.00	
MAINE & AROOSTOOK CLERK ASSN. DUES	\$80.00		
MAINE TAX COLLECTOR & TREAS. ASSN. DUES	\$60.00		
MANAGER CELL PHONE %	\$300.00		
SUPPLIES	\$1,955.63		
TRAINING	\$135.00		
YEARLY AUDIT	\$7,250.00		
LABOR: Annual Town Meeting Moderator	\$150.00		
Selectboard Secretary	\$168.00		
MILEAGE	\$437.00		
PHONE	\$1,621.37		
INTERNET	\$1,439.88		
TOWN REPORT BOOKS	\$846.00		
POSTAGE & POSTAL BOX RENTAL FEE	\$1,497.00		
ADVERTISING	\$878.00		
NASHVILLE TRIO YEARLY MAINTENANCE	\$135.19		
IT SUPPORT & REPAIRS	\$769.90		
HARRIS COMPUTER SYSTEMS--TRIO	\$7,505.98		
TOWN WEBSITE FEE	\$491.80		
ELECTION PAYROLL	\$2,085.25		
ELECTION SUPPLIES & MISC	\$164.24		
BICENTENNIAL CANE RECEIPT PLACQUE & CASE	\$202.33		
REIMBURSE PLA	\$201.00		
COVID RELIEF DONATION-LIFEFLIGHT	\$200.00		
MISC	\$111.70		
TO BE CARRIED FORWARD			\$8,026.73
TOWN OFFICE STAFF			
APPROPRIATION		\$87,709.00	
CARRIED FORWARD		\$1,791.00	
AGENT FEES		\$3,751.25	
NASHVILLE CLERK FEES		\$4,825.00	
SELECTMEN	\$3,600.00		
TOWN MANAGER	\$46,639.08		
DEPUTY TOWN CLERK	\$19,250.50		
TOWN CLERK/TREASURER	\$25,180.25		
TO BE CARRIED FORWARD			\$3,406.42
ASSESSING			
APPROPRIATION		\$4,922.00	
CARRIED FORWARD		\$878.00	
REAL ESTATE ASSESSING			
PERSONAL PROPERTY ASSESSING	\$850.00		
REGISTRY OF DEEDS FEES	\$469.00		
TO DESIGNATED ACCOUNT			\$4,481.00
TOWN HALL			
APPROPRIATION		\$23,576.00	

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
CARRIED FORWARD		\$2,424.00	
TOWN HALL RENTAL		\$300.00	
TABLE RENTALS		\$20.00	
SODA MACHINE & REDEMPTIONS REVENUE		\$44.30	
PLSC GROOMER SHED ELECTRICAL FEES		\$200.00	
MISC. REVENUE		\$166.32	
PAYROLL-CLEANING	\$1,338.00		
PAYROLL--PUBLIC WORKS	\$382.04		
VENDING MACHINE SODA	\$34.44		
BOTTLED WATER	\$85.00		
ELEVATOR STATE INSPECTION	\$555.00		
SUPPLIES	\$629.19		
SEPTIC PUMPED	\$310.00		
MILEAGE	\$124.50		
CONTRACTED TRASH REMOVAL	\$640.00		
FIRE EXTINGUISHER SERVICE	\$183.25		
AED PURCHASE	\$720.00		
ELECTRIC	\$3,748.14		
HEAT/FUEL	\$4,733.85		
FURNACE LABOR & PARTS	\$5,979.57		
PROPANE	\$17.53		
BOILER CERTIFICATE	\$50.00		
REPAIRS:			
BATHROOM & KITCHEN REPAIRS	\$1,151.39		
PLEXIGLASS-TOWN OFFICE	\$247.74		
HANDICAP DOOR OPENER REPAIR	\$85.00		
HEAT PUMP REPAIR	\$140.00		
WATER HEATER & SUPPLIES	\$612.79		
CONFERENCE ROOM CHAIRS	\$1,220.00		
MISC	\$457.20		
TO BE CARRIED FORWARD			\$3,285.99
PLANNING & APPEALS BOARDS			
APPROPRIATION		\$1,300.00	
CARRIED FORWARD		\$600.00	
VARIANCE FILING FEE		\$20.00	
POSTAGE	\$5.60		
PLANNING BOARD PAYROLL	\$140.00		
PLANNING BOARD SECRETARY	\$400.00		
TO BE CARRIED FORWARD			\$1,374.40
CODE ENFORCEMENT			
APPROPRIATION		\$8,644.00	
CARRIED FORWARD		\$2,856.00	
BUILDING PERMITS		\$1,010.00	
LPI FEES		\$2,197.50	
FINES FOR VIOLATIONS		\$40.00	
MISCELLANEOUS		\$45.00	
PAYROLL	\$7,824.14		
SUPPLIES	\$27.99		
MILEAGE	\$95.50		
POSTAGE	\$13.90		
ADVERTISING	\$602.00		
DUES	\$35.00		
ROLL-OFF DUMPSTER, 20 WEST RD	\$375.00		
ROLL-OFF DUMPSTER 165 FOX HILL RD.	\$475.00		
MISC	\$24.75		
TO BE CARRIED FORWARD			\$5,319.22

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
DISCOUNTS			
APPROPRIATION		\$14,694.00	
CARRIED FORWARD		\$806.00	
EXPENDED	\$12,485.23		
TO BE CARRIED FORWARD			\$3,014.77
ABATEMENTS			
CARRIED FORWARD		\$3,170.00	
2020 REAL ESTATE ABATEMENTS	\$775.06		
TO BE CARRIED FORWARD			\$2,394.94
ANNUAL DUES			
APPROPRIATION		\$2,500.00	
MMA DUES	\$1,638.00		
CENTRAL AROOST. SOIL & WATER CONSERVATION	\$250.00		
MAINE ACADIAN HERITAGE COUNCIL	\$100.00		
CENTRAL AROOSTOOK CHAMBER OF COMMERCE	\$138.00		
FORT KENT AREA CHAMBER OF COMMERCE	\$150.00		
MAINE TOURISM	\$102.50		
			\$121.50
INSURANCE BENEFITS			
APPROPRIATION		\$46,425.00	
CARRIED FORWARD		\$5,575.00	
REIMBURSEMENT/DIVIDEND		\$1,415.38	
PROPERTY & CASUALTY-RISK POOL	\$11,492.50		
UNEMPLOYMENT	\$1,380.36		
MMA W/C	\$4,932.00		
SOCIAL SECURITY-EMPLOYER	\$12,861.47		
EMPLOYEE HEALTH INSURANCE	\$17,428.90		
INCOME PROTECTION PLAN	\$1,103.64		
EMPLOYEE BONUSES FROM DIVIDEND	\$600.00		
VOLUNTEER INSURANCE	\$34.00		
TO BE CARRIED FORWARD			\$3,582.51
GENERAL ASSISTANCE			
CARRIED FORWARD		\$3,466.00	
EXPENDED	\$0.00		
TO BE CARRIED FORWARD			\$3,466.00
COUNTY TAX			
APPROPRIATION		\$91,157.00	
EXPENDED	\$91,156.50		
TO SURPLUS			\$0.50
TOWN HALL IMPROVEMENTS			
CARRIED FORWARD		\$4,214.00	
MISC REVENUES--SALE OF OLD ROOFING		\$80.00	
STUMPAGE FOR NEW WINDOWS		\$11,501.53	
NEW WINDOWS INSTALLATION	\$11,501.53		
TO BE CARRIED FORWARD			\$4,294.00
MOTOR VEHICLE EXCISE TAX			
EXCISE TAX RECEIVED		\$120,702.12	
ROAD RESERVE APPROPRIATION	\$70,000.00		
NASHVILLE PLANTATION EXCISE TAXES	\$22,521.70		
TO SURPLUS			\$28,180.42

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
FIRE DEPARTMENT			
APPROPRIATION		\$25,263.00	
CARRIED FORWARD		\$2,737.00	
FIRE DEPT EQUIPMENT RESERVE FOR NEW TRUCK		\$100,000.00	
STUMPAGE FOR NEW FIRE TRUCK		\$35,600.00	
TIF REMAINDER (IN SURPLUS) FOR NEW FIRE TRUCK		\$50,000.00	
STATE GAS REFUND		\$11.13	
SALE OF 1984 CHEVY FIRETRUCK		\$3,213.00	
NASHVILLE PLT. FIRE PROTECTION FEE		\$400.00	
MISC. REVENUE		\$110.51	
PAYROLL	\$13,520.00		
VOLUNTEER INSURANCE	\$350.00		
ADVERTISING	\$188.00		
SUPPLIES	\$303.02		
EQUIPMENT	\$3,770.38		
DUES/TRAINING	\$480.00		
MILEAGE	\$70.50		
TELEPHONE	\$540.39		
STATE POLICE CALL SERVICE--911	\$760.50		
DIESEL/GAS	\$63.72		
EQUIPMENT TESTING	\$3,501.00		
FIRE EXTINGUISHER TESTING	\$57.00		
HYDRANT EXTENSION REMAINDER	\$3,000.00		
NEW TRUCK PURCHASE	\$185,600.00		
2020 PUMPER EXPENSES	\$786.17		
FIRE PREVENTION & SAFETY WEEK SUPPLIES	\$349.43		
MISC. EXPENSES	\$311.50		
TO BE CARRIED FORWARD			\$3,683.03
ANIMAL CONTROL			
APPROPRIATION		\$1,382.00	
CARRIED FORWARD		\$1,118.00	
ACO FEES COLLECTED		\$146.00	
FINES		\$100.00	
NASHVILLE ACO FEES & FINES COLLECTED		\$30.00	
PAYROLL	\$1,000.00		
NASHVILLE ACO FEES & FINES REIMBURSED	\$30.00		
MILEAGE	\$70.00		
POSTAGE	\$55.00		
CENT. AROOST. HUMANE SOC. DUES	\$742.90		
TO BE CARRIED FORWARD			\$878.10
POLICE PATROL			
CARRIED FORWARD		\$2,068.00	
EXPENDED	\$0.00		
TO BE CARRIED FORWARD			\$2,068.00
CONTRACTED SERVICES			
APPROPRIATION		\$1,525.00	
CARRIED FORWARD		\$2,475.00	
TO BE CARRIED FORWARD			\$4,000.00
PUBLIC WORKS/ROADS			
APPROPRIATION		\$72,458.00	
CARRIED FORWARD		\$11,542.00	
SALE OF 2004 1-TON CHEVY		\$6,500.00	
SALE OF OLD CAT BACKHOE		\$34,000.00	
STUMPAGE FOR BACKHOE & BRUSHHOG		\$85,199.00	

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
EQUIPMENT RESERVE FOR NEW BACKHOE		\$20,000.00	
STUMPAGE FOR NEW 1-TON		\$48,000.00	
STATE GAS TAX REFUND		\$7.67	
MISC REVENUES-STATE OF MAINE REIMBURSEMENT			
PAYROLL-FOREMAN	\$34,667.20		
PAYROLL-PART TIME	\$2,943.28		
ROAD COMMISSIONER PAY	\$400.00		
TRANSFER TO PUBLIC WORKS EQUIPMENT RESERVE	\$1,500.00		
MAINE MOTOR TRANSPORT TESTS	\$107.00		
SUPPLIES	\$3,267.35		
HYDRAULIC OIL	\$334.84		
TOOLS	\$711.86		
MILEAGE	\$72.50		
ADVERTISING	\$378.00		
CELL PHONE	\$300.00		
SEED/HAY	\$200.00		
FIRE EXTINGUISHER TESTING	\$29.75		
DIESEL	\$3,824.51		
EARTH MATERIALS	\$2,925.00		
CULVERTS	\$1,783.43		
PAVEMENT-COLD PATCH/HOT MIX	\$138.00		
ROAD SIGNS & SUPPLIES	\$351.54		
SAND	\$4,900.00		
SALT	\$2,475.53		
NEW 2020 BACKHOE PURCHASE	\$128,000.00		
BRUSHHOG ATTACHMENT	\$9,699.00		
NEW 2018 1-TON PURCHASE	\$48,000.00		
PLOW FOR 2018 1-TON	\$6,200.00		
SNOW PUSHER FOR BACKHOE	\$4,500.00		
SAND SHED LIGHT REPAIR	\$326.65		
INSPECTIONS	\$180.00		
2017 INTL PLOW	\$2,894.27		
2018 1-TON EXPENSES	\$1,060.55		
2020 BACKHOE EXPENSES	\$1,234.60		
2010 BACKHOE EXPENSES	\$1,084.39		
2004 1-TON	\$433.20		
MISC	\$273.87		
TO BE CARRIED FORWARD			\$12,510.35
ROAD IMPROVEMENTS			
BUDGET FROM STUMPAGE		\$44,573.78	
STOCKFORD ROAD PAVING	\$43,133.78		
EARTH MATERIALS	\$1,440.00		
			\$0.00
AROOSTOOK VALLEY SOLID WASTE DISPOSAL			
APPROPRIATED		\$40,564.00	
2020 APPROPRIATION EXPENDED	\$40,563.89		
			\$0.11
TRANSFER STATION			
APPROPRIATED		\$300.00	
CARRIED FORWARD		\$720.00	
PAYROLL-MOWING	\$51.00		
LICENSE FEE	\$467.00		
MOWING OF DISCONTINUED DUMP	\$180.00		
TO BE CARRIED FORWARD			\$322.00

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
CEMETERY			
APPROPRIATION		\$700.00	
CARRIED FORWARD		\$2,050.00	
LOT SALES		\$600.00	
OPEN/CLOSE		\$700.00	
PAYROLL-MOWING	\$1,401.00		
PAYROLL-PUBLIC WORKS	\$712.28		
PURCHASE LOT BACK FROM CUSTOMER	\$200.00		
FLAGS	\$166.26		
EARTH MATERIALS	\$195.00		
MOW BACK FIELD	\$120.00		
TO BE CARRIED FORWARD			\$1,255.46
BEAUTIFICATION			
APPROPRIATION		\$911.00	
CARRIED FORWARD		\$1,089.00	
OLD FLAG SALES		\$22.00	
FLAGS	\$95.00		
CHRISTMAS LIGHTS INSTALL/REMOVE & REPAIR	\$163.70		
FLOWER BARRELS	\$204.00		
TO BE CARRIED FORWARD			\$1,559.30
RECREATION DEPARTMENT			
BUDGET		\$868.00	
CARRIED FORWARD		\$1,143.00	
EQUIPMENT-PLAYGROUND BALLS	\$17.59		
TO BE CARRIED FORWARD			\$1,993.41
PARKS/BEACH/CAMPGROUND/PAVILION			
APPROPRIATION		\$16,500.00	
APPROPRIATION FOR BEACH PLAYGROUND PROJECT		\$5,000.00	
CAMPING FEES COLLECTED		\$2,940.00	
PORTAGE LAKE BOAT EXCISE		\$1,899.20	
REVENUE FOR BOAT INSPECTORS FROM PLA		\$2,718.00	
SURPLUS FOR NEW LAWNMOWER		\$10,319.98	
PAVILION RENTAL REVENUE		\$50.00	
PAVILION DEPOSIT FEE		\$50.00	
CAMPGROUND ELECTRICITY TAX REFUND		\$51.17	
PAYROLL-MOWING	\$4,293.00		
PAYROLL-PUBLIC WORKS	\$773.68		
CAMPGRND/PAVILION/BEACH CARETAKER STIPEND	\$400.00		
COURTESTY BOAT INSPECTORS STIPEND	\$2,718.00		
PAVILION DEPOSIT REIMBURSEMENT	\$50.00		
CAMPGROUND LICENSE FEE	\$150.00		
TOOLS	\$55.06		
POSTAGE WATER TEST	\$22.05		
ARTESIAN WELL TEST	\$160.00		
ARTESIAN WELL DRINKING LICENSE FEE	\$65.00		
FLAGS TOWN SQUARE	\$164.00		
SUPPLIES	\$994.13		
BEACH TOILET RENTAL	\$1,200.00		
PAVILION TOILET RENTAL	\$600.00		
MILEAGE	\$167.50		
CAMPGROUND ELECTRICITY	\$301.96		
PARKS GENERAL ELECTRICITY	\$521.80		
PAVILION ELECTRICITY	\$96.28		
EARTH MATERIALS-BEACH	\$3,439.00		
PAVEMENT-BOAT LANDING	\$3,363.64		

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
SIGNS	\$465.52		
WEEDWHACKER	\$160.54		
GAS	\$149.35		
OLD LAWNMOWER EXPENSE	\$21.09		
NEW LAWNMOWER	\$10,319.98		
MISC	\$50.00		
TO BE CARRIED FORWARD			\$8,826.77
SEAPLANE BASE IMPROVEMENTS			
CARRIED FORWARD		\$5,000.00	
EXPENDED	\$0.00		
TO BE CARRIED FORWARD			\$5,000.00
PORTAGE LAKE CLUBS & ORGANIZATIONS			
APPROPRIATIONS		\$7,500.00	
PORTAGE LAKERS SNOWMOBILE CLUB	\$2,500.00		
PORTAGE LAKE ATV CLUB	\$2,500.00		
PORTAGE LAKE HISTORICAL SOCIETY	\$2,500.00		
			\$0.00
SOCIAL SERVICES DONATIONS/DUES			
APPROPRIATION		\$3,107.00	
NORTHWOOD MANOR APPROPRIATION		\$5,000.00	
AMERICAN RED CROSS	\$500.00		
A.C.A.P.	\$78.20		
AROOSTOOK AGENCY ON AGING	\$300.00		
ASHLAND FOOD PANTRY	\$350.00		
ASHLAND VFW	\$100.00		
CATHOLIC CHARITIES	\$100.00		
FARM OF HOPE--UNITED VETERANS	\$100.00		
NORTHERN ME VETERANS CEMETERY	\$200.00		
NORTHWOOD MANOR	\$5,000.00		
LIFEFLIGHT	\$391.00		
SHELTER FOR THE HOMELESS	\$586.50		
MARTHA & MARY'S FOOD KITCHEN	\$100.00		
MAINE PUBLIC BROADCASTING CORP.	\$100.00		
MAINE FAMILIES AROOSTOOK	\$200.00		
TO SURPLUS			\$1.30
PORTAGE LAKE SCHOOL DEPARTMENT			
2020 JAN - DEC COMMITMENT BUDGET		\$532,597.60	
20% OF MINISTERIAL SCHOOL LOT STUMPAGE		\$13,626.40	
STATE EDUCATION SUBSIDY RECEIVED		\$182,819.31	
STATE SPECIAL EDUCATION GRANT		\$10,617.73	
2020 COMMITMENT EXPENDED	\$546,224.00		
EDUCATION SUBSIDY EXPENDED	\$182,819.31		
STATE SPECIAL EDUCATION GRANT EXPENDED	\$10,617.73		
			\$0.00
STREET LIGHTS			
APPROPRIATION		\$8,500.00	
EXPENDED	\$7,739.80		
TO BE CARRIED FORWARD			\$760.20
ASHLAND USER FEES			
APPROPRIATION		\$22,035.00	
ASHLAND LIBRARY	\$1,860.47		
ASHLAND RECREATION	\$2,082.42		

2020 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
ASHLAND AMBULANCE	\$18,091.98		
TO SURPLUS			\$0.13
LIEN COSTS			
LIEN COSTS RECEIVED		\$2,421.05	
LIEN & DISCHARGES FILING FEES	\$1,178.00		
POSTAGE	\$455.05		
TO SURPLUS			\$778.00
VITAL RECORDS SURCHARGE			
VITAL RECORDS SURCHARGE COLLECTED		\$60.00	
PAID TO STATE OF MAINE	\$43.60		
TO SURPLUS			\$16.40
TOTAL ACCOUNT BALANCES TO SURPLUS & CARRIED FORWARD			\$114,600.96

OTHER REVENUES & REIMBURSEMENTS	BUDGETED	ACTUAL	BALANCE TO SURPLUS
TAX INTEREST		\$6,523.62	\$6,523.62
REAL ESTATE & PERS. PROP. TAX COMMIT., NET	\$922,245.00	\$922,243.92	\$1.08
TAX ACQUIRED SALES, NET		\$45,247.97	\$45,247.97
BEAR BAIT PERMITS		\$200.00	\$200.00
BETE REIMBURSEMENT		\$49,295.00	\$49,295.00
REVENUE SHARING		\$26,729.99	\$26,729.99
HOMESTEAD EXEMPTION REIMBURSEMENT		\$32,450.00	\$32,450.00
TREE GROWTH REIMBURSEMENT		\$11,972.46	\$11,972.46
VETERAN EXEMPTION REIMBURSEMENT		\$608.00	\$608.00
LAND LEASE AGREEMENT		\$201.00	\$201.00
INTEREST REVENUE CHCKNG & GENL. ICS		\$994.44	\$994.44
OVERLAY, NET		\$45,361.45	\$45,361.45
TOTAL OTHER REVENUES TO SURPLUS			\$219,585.01

TOTAL TO SURPLUS & CARRIED FORWARD (NET INCOME) \$334,185.97

(Includes taxes committed but not yet paid as of 12/31/2020)

Mil & Interest Rates by Year		
YEAR	MIL RATE	INT. RATE
2011	17.10	7%
2012	17.75	7%
2013	15.40	7%
2014	14.00	7%
2015	13.25	7%
2016	13.20	7%
2017	12.95	7%
2018	14.95	8%
2019	13.75	9%
2020	13.03	8%

2020 EXPENSES AND REVENUES SUMMARY

	Budget/ Appropriation	Forwarded Balance	Other Additions	Expended	To Be Carried Forward	To Surplus
General Administration	\$25,959.00	\$9,041.00	\$1,692.00	\$28,665.27	\$8,026.73	
Town Officers	\$87,709.00	\$1,791.00	\$8,576.25	\$94,669.83	\$3,406.42	
Assessing	\$4,922.00	\$878.00		\$1,319.00		\$4,481.00
Town Hall	\$23,576.00	\$2,424.00	\$730.62	\$23,444.63	\$3,285.99	
Planning & Appeals	\$1,300.00	\$600.00	\$20.00	\$545.60	\$1,374.40	
Code Enforcement	\$8,644.00	\$2,856.00	\$3,292.50	\$9,473.28	\$5,319.22	
Discounts	\$14,694.00	\$806.00		\$12,485.23	\$3,014.77	
Abatements	\$3,170.00			\$775.06	\$2,394.94	
Annual Dues	\$2,500.00			\$2,378.50		\$121.50
County Tax	\$91,157.00			\$91,156.50		\$0.50
Insurance Benefits	\$46,425.00	\$5,575.00	\$1,415.38	\$49,832.87	\$3,582.51	
General Assistance		\$3,466.00			\$3,466.00	
Town Hall Improvements		\$4,214.00	\$11,581.53	\$11,501.53	\$4,294.00	
Motor Vehicle Excise			\$120,702.12	\$92,521.70		\$28,180.42
Fire Department	\$25,263.00	\$2,737.00	\$189,334.64	\$213,651.61	\$3,683.03	
Animal Control	\$1,382.00	\$1,118.00	\$276.00	\$1,897.90	\$878.10	
Police Patrol		\$2,068.00			\$2,068.00	
Contracted Services	\$1,525.00	\$2,475.00			\$4,000.00	
Public Works/Roads	\$72,458.00	\$11,542.00	\$193,706.67	\$265,196.32	\$12,510.35	
Aroostook Vly. Solid Waste	\$40,564.00			\$40,563.89		\$0.11
Transfer Station	\$300.00	\$720.00		\$698.00	\$322.00	
Cemetery	\$700.00	\$2,050.00	\$1,300.00	\$2,794.54	\$1,255.46	
Beautification	\$911.00	\$1,089.00	\$22.00	\$462.70	\$1,559.30	
Recreation	\$868.00	\$1,143.00		\$17.59	\$1,993.41	
Parks/Beach/Camp/Pav	\$16,500.00		\$23,028.35	\$30,701.58	\$8,826.77	
Seaplane Base Improvements	\$5,000.00				\$5,000.00	
Snow/ATV/Historical Soc.	\$7,500.00			\$7,500.00		\$0.00
Social Services	\$3,107.00		\$5,000.00	\$8,105.70		\$1.30
Portage Lake School	\$532,597.60		\$207,063.44	\$739,661.04		\$0.00
Street Lights	\$8,500.00			\$7,739.80	\$760.20	
Ashland User Fees	\$22,035.00			\$22,034.87		\$0.13
Lien Costs			\$2,421.05	\$1,643.05		\$778.00
Vital Records Surcharge			\$60.00	\$43.60		\$16.40
Other Revenues						\$219,585.01
	\$1,049,266.60	\$56,593.00	\$770,222.55	\$1,761,481.19	\$81,021.60	\$253,164.37

Expenses And Revenues Summary

2020 GENERAL LEDGER ACCOUNTS

ALL ENDING BALANCES ARE AS OF 12/31/2020

GENERAL CHECKING

BEGINNING BALANCE 1/1/2020	\$102,097.01	
2020 INTEREST	\$212.52	
DEPOSITS	2,694,104.28	
CHECKS/WITHDRAWALS		\$2,543,550.49
CHECKBOOK BALANCE		\$252,863.32

PETTY CASH

MINISTERIAL SCHOOL LOT BANK ACCOUNT-NORSTATE

SHARE: BEGINNING BALANCE 1/1/2020	\$26.65	
INTEREST	\$0.06	
SHARE/SAVINGS BALANCE		\$26.71

RESERVE CD:

BEGINNING BALANCE 1/1/2020	\$68,131.98	
INTEREST	\$1,279.65	
20% FOR SCHOOL DEPT. APPROPRIATION		\$13,626.40
CD BALANCE		\$55,785.23

BALANCE TOTAL MINISTERIAL SCHOOL LOT ACCOUNT

CEMETERY PERPETUAL CARE--ACADIA

BEGINNING BALANCE 1/1/2020	\$12,160.69	
DEPOSIT	\$600.00	
INTEREST	\$22.40	
BALANCE CEMETERY PERPETUAL CARE		\$12,783.09

PUBLIC WORKS EQUIPMENT BANK ACCOUNT-KATAHDIN

ICS SAVINGS

BEGINNING BALANCE 1/1/2020	\$40,420.62	
2020 APPROPRIATION	\$10,000.00	
REMAINDER-SALE OF OLD BACKHOE	\$1,500.00	
INTEREST	\$88.72	
APPROPRIATION FOR NEW BACKHOE		\$20,000.00

BALANCE

CHECKING: BEGINNING & ENDING BALANCE

BALANCE TOTAL PUBLIC WORKS EQUIPMENT ACCOUNT		\$32,009.34
		\$50.00
		\$32,059.34

STUMPAGE BANK ACCOUNT-ACADIA FCU

PRIME SHARE: BEGINNING BALANCE 1/1/2020	\$58.70	
INTEREST	\$0.08	
ENDING BALANCE:		\$58.78

SUPER SHARE: BEGINNING BALANCE 1/1/2020	\$305,005.04	
2020 STUMPAGE REVENUE	\$139,612.91	
INTEREST	\$1,133.90	

FCU CHECK WRITING FEE		\$5.00
EXPENDED FOR NEW 1-TON		\$48,000.00
EXPENDED FOR TOWN HALL WINDOWS		\$11,501.53
EXPENDED FOR NEW BACKHOE		\$75,500.00
EXPENDED FOR BRUSH SAW-BACKHOE		\$9,699.00
EXPENDED FOR NEW FIRE TRUCK		\$35,600.00
EXPENDED FOR PAVING OF STOCKFORD ROAD		\$44,573.78
SUPER SHARE ENDING BALANCE		\$220,872.54

6 MONTH CD: BEGINNING BALANCE 1/1/2020	\$161,131.56	
INTEREST	\$1,472.25	
6 MO. CD ENDING BALANCE		\$162,603.81

BALANCE TOTAL STUMPAGE ACCOUNT

NOTE: 6 mo. CD was rolled over into a 1 year cd at time of expiration

ROAD RESERVE BANK ACCOUNT-NORSTATE

SHARE		
BEGINNING BALANCE 1/1/2020	\$143,858.63	
INTEREST	\$246.19	

2020 GENERAL LEDGER ACCOUNTS

Road Reserve Cont'd.

LRAP REVENUE	\$9,680.00	
2020 EXCISE TAX APPROPRIATION	\$70,000.00	
ROADS LOAN PAYMENT		\$105,661.18
BALANCE ROAD RESERVE		\$118,123.64

FIRE DEPARTMENT EQUIPMENT BANK ACCOUNT-NORSTATE

SAVINGS

BEGINNING BALANCE 1/1/2020	\$38.94	
2020 APPROPRIATION TO BE MOVED TO CI	\$10,000.00	
INTEREST	\$16.38	
BALANCE -SAVINGS		\$10,055.32
EQUIPMENT RESERVE CD		
BEGINNING BALANCE 1/1/2020	\$122,867.02	
INTEREST	\$636.39	
CD WITHDRAWAL FEE		\$643.24
EXPENDED FOR NEW FIRE TRUCK		\$100,000.00
BALANCE-RESERVE CD		\$22,860.17
BALANCE TOTAL FIRE DEPARTMENT SAVINGS & CD		\$32,915.49

GENERAL ICS SAVINGS BANK ACCOUNT-KATAHDIN

BEGINNING BALANCE 1/1/2020	\$460,464.65	
DEPOSIT-SCHOOL PAYMENTS for JAN-JUN 20	\$250,203.04	
INTEREST	\$781.92	
TO GENL. CHKG. For REMAINDER OF HYDRANT		\$3,000.00
TO GENL. CKNG. for FIRE TRUCK PER 2019 TOWN MEETING		\$50,000.00
TO GENL. CKNG for NEW ZERO-TURN MOWER		\$10,319.98
TO GENL. CHKG for 2020 SCHOOL JAN-JUN 2020		\$296,021.04
BALANCE		\$352,108.59

SILVICULTURE BANK ACCOUNT-KATAHDIN

SILVICULTURE ICS SAVINGS:

BEGINNING BALANCE 1/1/2020	\$200,760.73	
INTEREST	\$487.15	
BALANCE ICS		\$201,247.88
CHECKING BALANCE		\$50.00
BALANCE TOTAL SILVICULTURE ACCOUNTS		\$201,297.88

*Per Silviculture Account By-Laws, the Silviculture bank account shall not exceed \$200,000 in principal but will accrue interest

KEY BANK SAVINGS

BEGINNING BALANCE 1/1/2020	\$100.25	
INTEREST	\$0.05	
INACTIVE ACCOUNT FEE		\$9.00
BALANCE		\$91.30

2021 REAL ESTATE TAXES PRE-PAYMENTS

BEGINNING BALANCE 1/1/2020	\$0.00	
RECEIVED	\$2,099.33	
BALANCE		\$2,099.33

SCHOLARSHIPS

BEGINNING BALANCE 1/1/2020		\$3,000.00
APPROPRIATED FOR 2020 GRADUATES		\$3,000.00
EXPENDED FOR 2019 GRADUATES	\$3,000.00	
BALANCE		\$3,000.00

MOTOR VEHICLE REGISTRATIONS

BEGINNING BALANCE 1/1/2020		\$0.00
MOTOR VEHICLE REGISTRATION FEES		\$28,535.25
MOTOR VEHICLE TITLES FEES		\$1,320.00
MOTOR VEHICLE SALES TAX FEES		\$15,972.89
PAID TO STATE OF MAINE	\$45,828.14	
BALANCE		\$0.00

2020 GENERAL LEDGER ACCOUNTS

IF&W REGISTRATIONS & LICENSES

BEGINNING BALANCE 1/1/2020		\$0.00
HUNTING/FISHING LICENSES		\$3,981.50
ATV REGISTRATIONS		\$3,064.00
SNOWMOBILE REGISTRATIONS		\$4,325.00
BOAT REGISTRATIONS		\$4,365.00
RV SALES TAX COLLECTED		\$2,794.34
ACCOUNT ADJUSTMENT	\$5.50	
PAID TO STATE OF MAINE	\$18,524.34	
BALANCE		\$0.00

DOG LICENSES

BEGINNING BALANCE 1/1/2020		\$0.00
RECEIVED		\$411.00
PAID TO STATE OF MAINE	\$411.00	
BALANCE		\$0.00

STATE PLUMBING FEE

BEGINNING BALANCE 1/1/2020		\$0.00
PLUMBING FEE COLLECTED		\$732.50
DEP SURCHARGE FEE COLLECTED		\$15.00
PAID TO STATE OF MAINE	\$747.50	
BALANCE		\$0.00

NACSB

BEGINNING BALANCE 1/1/2020		\$0.00
RECEIVED		\$1,755.00
PAID TO NACSB	\$1,755.00	
BALANCE		\$0.00

FEDERAL & STATE WITHHOLDING TAX

BEGINNING BALANCE 1/1/2020		\$0.00
FEDERAL INCOME TAX WITHHELD		\$12,213.24
FICA INCOME TAX WITHHELD		\$25,722.94
STATE INCOME TAX WITHHELD		\$4,798.06
PAID TO US TREASURY-FICA & FED TAX	\$37,936.18	
PAID TO STATE OF MAINE	\$4,798.06	
BALANCE		\$0.00

CAMPGROUND LODGING TAX

BEGINNING BALANCE 1/1/2020		\$0.00
RECEIVED		\$265.00
PAID TO STATE OF MAINE	\$264.60	
ACCOUNT CORRECTION	\$0.40	
BALANCE		\$0.00

SNOWMOBILE FEE REIMBURSEMENT

BEGINNING BALANCE 1/1/2020		\$0.00
RECEIVED FROM STATE OF MAINE		\$1,221.02
PAID TO PLSC	\$1,221.02	
BALANCE		\$0.00

SNOWMOBILE TRAIL GRANT

RECEIVED ME DEPT. OF CONSERVATION		\$27,999.00
PAID TO PL SNOWMOBILE CLUB	\$27,999.00	
BALANCE		\$0.00

ATV TRAIL GRANT

RECEIVED ME DEPT. OF CONSERVATION		\$14,500.00
PAID TO PL ATV CLUB	\$14,500.00	
ATV TRAIL GRANT CONT'D.		
BALANCE		\$0.00

2020 GENERAL LEDGER ACCOUNTS

CDBG-MICRO ENTERPRISE GRANT

RECEIVED: MICRO-ENTERPRISE GRANT RECEIVED	\$50,000.00	
PAID TO WILDLIFE ARTISTRY	\$50,000.00	

\$0.00

SEPTIC GRANT

BEGINNING	\$3,505.39	
HOMEOWNER REPAYMENT	\$202.00	
PLUMBING FEE-WALKER	\$37.50	

BALANCE		\$3,668.89
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FIRE DEPARTMENT DONATIONS

BEGINNING BALANCE 1/1/2020	\$1,608.72	
DONATIONS RECEIVED	\$300.00	

BALANCE		\$1,908.72
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ROAD IMPROVEMENT LOAN-KEY BANK

BEGINNING BALANCE 1/1/2020	\$139,180.81	
ACCOUNT ADJUSTMENT FOR LOAN INTEREST	\$17,909.54	
PAYMENTS-2020 3 YEAR LOAN	\$105,661.18	

BALANCE		\$51,429.17
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VITAL RESTORATIONS

BEGINNING BALANCE 1/1/2020	\$5,371.48	
RECEIVED-VITAL RECORDS CERTIFICATIONS	\$324.00	
KOFILE TECH. FOR 3 BOOK PRESERVATIONS	\$3,700.00	

BALANCE		\$1,995.48
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LEGAL

BEGINNING BALANCE 1/1/2020	\$5,000.00	
CONSULTATIONS	\$60.00	

BALANCE		\$4,940.00
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WHOOPIE PIE FESTIVAL

BEGINNING BALANCE 1/1/2020	\$235.06	
REVENUES	\$240.00	

EXPENDED	\$61.06	
BALANCE		\$414.00

TOURISM FUND

BEGINNING BALANCE 6/20/2020	\$5,668.91	
BROCHURES & ME TOURISM DUES	\$272.50	

BALANCE		\$5,941.41
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FIREWORKS FUND

BEGINNING BALANCE	\$0.65	
TOWN APPROPRIATION	\$2,500.00	
DONATIONS & STICKER SALES	\$2,784.82	

CENTRAL MAINE PYROTECHNICS	\$3,500.00	
BALANCE		\$1,785.47

OTHER GENERAL LEDGER ACCOUNTS:

DESIGNATED ROAD RESERVE	\$118,123.64
DESIGNATED MINISTERIAL SCHOOL LOT FUND	\$55,811.94
DESIGNATED PUBLIC WORKS EQUIPMENT	\$32,059.34
DESIGNATED SENIOR MEMORIAL PARK	\$50.00
DESIGNATED VETERANS PARK IN MEMORY OF GILBERT CYR	\$350.33
DESIGNATED CEMETERY PERPETUAL CARE	\$12,783.09
DESIGNATED ROAD IMPROVEMENT LOAN	\$51,429.17
DESIGNATED KEY BANK SAVINGS-RD IMPROVEMENT LOAN	\$91.30
DESIGNATED STUMPAGE	\$383,535.13
DESIGNATED SILVICULTURE	\$201,297.88
DESIGNATED FIRE DEPT RESERVE	\$32,915.49

2020 GENERAL LEDGER ACCOUNTS

Other General Ledger Accts. Cont'd.

DESIGNATED REVALUATION

\$35,000.00

DESIGNATED KITCHEN IMPROVEMENTS

\$1,027.74

UNDESIGNATED FUNDS

BEGINNING BALANCE 1/1/2020	\$602,071.64
NET INCOME	\$334,185.97
EDUCATION BUDGET CORRECTION	\$13,626.40
DESIGNATED REVENUE SHARING ACCT CLOSURE	\$4,425.50
INITIAL BUDGET, NET	\$137,478.00
ACCT ADJUSTMENT	\$2.16
CARRIED FORWARD EXPENSE BUDGETS	\$64,763.00
FIREWORKS APPROPRIATION	\$2,500.00
BEACH PLAYGROUND APPROPRIATION	\$5,000.00
REVALUATION APPROPRIATION	\$5,000.00
SCHOLARSHIP APPROPRIATION	\$3,000.00
FIRE DEPT & PW EQUIPMENT APPROPRIATION	\$20,000.00
ROADS LOAN ACCT ADJUSTMENT	\$53,292.62
MISC ACCOUNT CORRECTIONS	\$96.31
2019 VITAL REPORTS CORRECTION	\$16.00
2019 PAVILION DEPOSIT REIMBURSEMENT	\$50.00
NEW LAWNMOWER	\$10,319.98
FIRE TRUCK-2019 APPROPRIATION FROM TIF	\$50,000.00
2020 OVERLAY BUDGET	\$45,361.45
BALANCE	* \$557,429.99

* Surplus balance includes real estate and personal property taxes not yet paid
 Surplus balance does *not* include reserve account balances

2020 GENERAL LEDGER SUMMARY

ASSETS		Beginning Balance	Interest	Other Additions	Expended	Ending Balance
General Checking		\$102,097.01	\$212.52	\$2,694,104.28	\$2,543,550.49	\$252,863.32
Stumpage Savings & CD		\$466,195.30	\$2,606.23	\$139,612.91	\$224,879.31	\$383,535.13
Ministerial School Lot Sav & CD		\$68,158.63	\$0.06		\$13,626.40	\$54,532.29
Cemetery Perpetual Care Savings		\$12,160.69	\$22.40	\$600.00		\$12,783.09
Public Works Equipment Reserve		\$40,470.62	\$0.00	\$11,500.00	\$20,000.00	\$31,970.62
Road Reserve		\$143,858.63	\$246.19	\$79,680.00	\$105,661.18	\$118,123.64
Fire Dept. Equip. Res-CD & Savings		\$122,905.96	\$652.77	\$10,000.00	\$100,643.24	\$32,915.49
General ICS		\$460,464.65	\$781.92	\$250,203.04	\$359,341.02	\$352,108.59
Silviculture ICS & Checking		\$200,810.73	\$487.15			\$201,297.88
Road Loan Savings		\$100.25	\$0.05		\$9.00	\$91.30
Scholarships		\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00
Motor Vehicle Registrations		\$0.00		\$45,828.14	\$45,828.14	\$0.00
IF&W Registrations & Licenses		\$0.00		\$18,529.84	\$18,524.34	\$5.50
Dog Licenses		\$0.00			\$411.00	\$0.00
State Plumbing Fee & Surcharge		\$0.00		\$747.50	\$747.50	\$0.00
NACSB		\$0.00		\$1,755.00	\$1,755.00	\$0.00
Federal & State Withholding Tax		\$0.00		\$42,734.24	\$42,734.24	\$0.00
Snowmobile Grant & Reimbursement		\$0.00		\$29,220.02	\$29,220.02	\$0.00
Septic Grant		\$3,505.39		\$202.00	\$37.50	\$3,669.89
CDBG		\$50,000.00			\$50,000.00	\$0.00
Fire Dept. Donations		\$1,608.72		\$300.00		\$1,908.72
Road Improvement Loan		\$139,180.81		\$17,909.54	\$105,661.18	\$51,429.17
Designated Vitals Restoration		\$5,371.48		\$324.00	\$3,700.00	\$1,995.48
Designated Legal		\$5,000.00		\$0.00	\$60.00	\$4,940.00
Designated Whoopie Pie Fest.		\$235.06		\$240.00	\$61.06	\$414.00
Designated Tourism		\$5,668.91			\$272.50	\$5,396.41
Designated Fireworks Fund		\$0.65		\$5,284.82	\$3,500.00	\$1,785.47
Designated Road Reserve						\$118,123.64
Designated Ministerial School Lot						\$55,811.94
Designated Public Works Equipment Reserve						\$32,059.34
Designated Senior Memorial Park						\$50.00
Designated Veteran Park-In Memory of Gilbert Cyr						\$350.33
Designated Cemetery Perpetual Care						\$12,783.09
Designated Road Improvement Loan						\$51,429.17
Designated Key Bank Savings-Road Improvement Loan						\$91.30
Designated Stumpage						\$383,535.13
Designated Silviculture						\$201,297.88
Designated Fire Department Equipment Reserve						\$32,915.49
Designated Revaluation						\$35,000.00
Designated Kitchen Improvements						\$1,027.74
Undesignated/Surplus		\$602,071.64		\$352,237.87	\$396,879.52	\$557,429.99
LIABILITIES						
DESIGNATED ACCOUNTS						

General Ledger Summary

YEAR TO YEAR COMPARISONS

As of December 31 of each year

EXPENDED:	2018	2019	2020
General Administration	\$31,921.37	\$35,078.81	\$28,665.27
Town Officers	\$86,590.55	\$89,533.73	\$94,669.83
Assessing	\$4,319.00	\$4,622.00	\$1,319.00
Town Hall (less fuel & electric)	\$15,175.64	\$31,923.69	\$14,962.64
Fuel	\$6,045.84	\$5,782.11	\$4,733.85
Electricity	\$4,012.97	\$4,069.88	\$3,748.14
Planning & Appeals Boards	\$437.00	\$400.00	\$545.60
Code Enforcement	\$9,118.85	\$9,536.15	\$9,473.28
Abatements	\$630.90	\$198.61	\$775.06
Discounts	\$14,055.17	\$13,193.93	\$12,485.23
Annual Dues	\$3,172.37	\$3,403.57	\$2,378.50
General Assistance	\$150.00	\$0.00	\$0.00
Insurance	\$54,271.54	\$48,268.06	\$49,832.87
Town Hall Improvements	\$0.00	\$90,882.00	\$11,501.53
County Tax	\$86,219.22	\$85,408.00	\$91,156.50
TIF-Maine Woods Reimburse.	\$23,861.46		
Nashville Plt. Excise Taxes	\$17,533.68	\$19,474.36	\$22,521.70
# Fire Department	\$17,438.75	\$67,801.74	\$213,651.61
Animal Control	\$1,921.52	\$1,512.60	\$1,897.90
^ Public Works (less sand & salt)	\$58,900.39	\$67,761.00	\$257,820.79
Sand	\$6,000.00	\$4,800.00	\$4,900.00
Salt	\$2,423.92	\$2,392.06	\$2,475.53
Contracted Services	\$2,375.00	\$2,375.00	
NASWA	\$43,144.17		
Ashland Transfer Station		\$39,654.09	\$40,563.89
Transfer Station	\$4,610.55	\$1,124.25	\$698.00
Cemetery	\$1,670.38	\$1,499.08	\$2,794.54
Beautification	\$1,734.00	\$878.00	\$462.70
% Parks/Beach/Campground/Pavil	\$9,810.82	\$17,322.73	\$30,701.58
Portage Lake Assn	\$500.00	\$500.00	
P.L. Snowmobile Club	\$2,500.00	\$2,500.00	\$2,500.00
P.L. ATV Club	\$2,500.00	\$2,500.00	\$2,500.00
P.L. Tourism Cmte.			
P.L. Historical Society	\$2,000.00	\$2,500.00	\$2,500.00
Portage Hills Country Club			
Social Services	\$3,080.70	\$3,085.10	\$3,105.70
Northwood Manor			\$5,000.00
Portage Lake School Dept.	\$502,436.50	\$568,695.00	\$546,224.00
Street Lights	\$7,040.44	\$8,008.79	\$7,739.80
Ashland User Fees	\$18,283.29	\$18,831.79	\$22,034.87
Liens and Discharges	\$343.10	\$1,770.15	\$1,643.05
	\$1,045,885.99	\$1,257,286.28	\$1,496,339.91

Fire Dept includes expenses for new fire truck 2020

^ Includes expense for new backhoe and new 1-Ton in 2020

% Includes expense for new lawnmower in 2020

YEAR TO YEAR COMPARISONS

REVENUES:	2018	2019	2020
Building Permits	\$975.00	\$465.00	\$1,010.00
Plumbing Permits	\$1,252.50	\$907.50	\$2,197.50
Town Hall Rental & Deposit	\$225.00	\$325.00	\$300.00
Town Hall Table Rentals	\$60.00	\$582.74	\$20.00
Soda Machine/Bottle Redemption	\$80.75	\$126.30	\$44.30
Tax Interest	\$6,793.79	\$6,527.00	\$6,523.62
Agent Fees	\$3,114.00	\$3,165.00	\$3,751.25
Bear Bait Permits	\$190.00		\$200.00
# Vehicle Excise Tax	\$121,370.45	\$116,715.92	\$120,702.12
Boat Excise Tax	\$1,996.40	\$1,765.50	\$1,899.20
Nashville Plt. Election Fees	\$505.00	\$430.00	\$300.00
Nashville Plt. Fire Dept. Fees	\$400.00	\$400.00	\$400.00
* BETE Reimbursement	\$12,827.67	\$46,743.00	\$49,295.00
Revenue Sharing	\$14,089.80	\$18,634.79	\$26,729.99
Homestead Reimbursement	\$15,099.95	\$34,685.00	\$32,450.00
Tree Growth Reimbursement	\$8,915.65	\$11,265.37	\$11,972.46
Veteran Exempt. Reimbursement	\$470.00	\$580.00	\$608.00
Checking/Genl Savings Interest	\$955.68	\$1,326.24	\$994.44
Fax/Copies	\$158.75	\$316.90	\$180.00
Insurance Dividends	\$980.00	\$1,843.82	\$1,415.38
Dog License Fees	\$156.00	\$173.00	\$146.00
Transfer Station Tire Fee Collectd	\$124.00		
Transfer Station Scrap Metal	\$1,365.60		
Cemetery Lot Sales	\$200.00	\$900.00	\$600.00
Campground Rental Fee	\$2,479.30	\$2,740.00	\$2,940.00
PLA Boat Inspector Reimburse.			\$2,718.00
Pavilion Rental	\$200.00	\$100.00	\$50.00
Education Subsidy/Grants-State	\$202,161.67	\$206,901.75	\$193,437.04
Overlay, net	\$2,271.25	\$43,770.30	\$45,361.45
	\$399,418.21	\$501,390.13	\$506,245.75

Excise taxes include Nashville Plantation excise received

* 2018 BETE Reimbursement is total reimbursement less deposit into TIF savings account

General Ledger Accounts

Ending Balances	2018	2019	2020
General Checking	\$54,155.26	\$102,097.01	\$252,863.32
Stumpage Bank Acct.	\$270,864.87	\$466,195.30	\$383,535.13
Ministerial School Lot Bank Acct.	\$67,340.64	\$68,158.63	\$55,811.94
Cemetery Perpetual Care	\$11,232.35	\$12,160.69	\$12,783.09
Public Works Equip Res.	\$30,355.19	\$40,470.62	\$32,059.34
Road Reserve	\$148,027.04	\$143,858.63	\$118,123.64
Fire Dept. Equip. Reserve	\$110,637.73	\$122,905.96	\$32,915.49
General ICS	\$328,755.87	\$460,464.65	\$352,108.59
TIF ICS & Checking	\$347,833.34		
Silviculture ICS & Checking	\$200,109.44	\$200,810.73	\$201,297.88
Septic Grant	\$2,624.89	\$3,505.39	\$3,669.89
Scholarships	\$6,000.00	\$3,000.00	\$3,000.00
Undesignated Funds (Surplus)	\$450,272.91	\$602,071.64	\$557,429.99
	\$2,028,209.53	\$2,225,699.25	\$2,005,598.30

FELCH & COMPANY, LLC
Certified Public Accountants

TOWN OF PORTAGE LAKE, MAINE
as of
DECEMBER 31, 2020

TOWN OF PORTAGE LAKE, MAINE

Table of Contents

Independent Auditors' Report	<u>PAGE</u>
 <u>Required Supplementary Information</u>	
Management's Discussion and Analysis	I-V
 <u>Basic Financial Statements:</u>	
	<u>EXHIBIT</u>
 <u>Government-Wide Financial Statements</u>	
Statement of Net Position	A
Statement of Activities	B
 <u>Fund Financial Statements</u>	
 <u>Governmental Funds:</u>	
Balance Sheet	C
Statement of Revenues, Expenditures and Changes in Fund Balance	D
Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position	E
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances with the Government-Wide Statement of Activities	F
 Notes to the Financial Statements	
	<u>SCHEDULE</u>
 <u>Required Supplementary Information</u>	
Budgetary Comparison Schedule for the General Fund	1
Note to Schedule 1	
Reconciliation of the Governmental Funds Statements with the Budgetary Comparison Schedule for the General Fund	2
Schedule of Change in Net Other Post-Employment Benefits Liability – Maine Municipal Employees Health Trust	3
Notes to Schedule 3	
 <u>Other Supplementary Information</u>	
Schedule of Property Taxes – General Fund	4
Schedule of Capital and Noncapital Outlays – General Fund	5
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	
	<u>PAGE</u>
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2

FELCH & COMPANY, LLC

Certified Public Accountants

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Independent Auditors' Report

To the Board of Selectpersons of the
Town of Portage Lake, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Portage Lake, Maine as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements 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 *Governmental 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 and each major fund of the Town of Portage Lake, Maine, as of December 31, 2020, 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.

To the Board of Selectpersons of the
Town of Portage Lake, Maine

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary information on Pages I through V and Schedules 1 through 3 and related notes, be present 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 Town of Portage Lake's basic financial statements. Schedules 4 and 5 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 (Schedule 6) is presented for purposes of additional analysis as required by the Maine Department of Education and is also not a required part of the basic financial statement.

These schedules 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2021 on our consideration of the Town of Portage Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 the Town of Portage Lake's internal control over financial reporting and compliance.

Felch & Company LLC

February 8, 2021

Town of Portage Lake, Maine

Management's Discussion and Analysis For the Year Ended December 31, 2020

UNAUDITED

In accordance with generally accepted accounting principles, the management of the Town of Portage Lake presents the following narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2020. This narrative should be used in conjunction with the accompanying basic financial statements. This discussion and analysis includes comparative data from the current and the prior year.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Portage Lake exceeded its liabilities at the close of the most recent fiscal year by \$3,453,505. Of this amount, \$1,594,095 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the Town's fund designation and fiscal policies.
- The Town's total net position increased by \$217,283.
- At the close of the current fiscal year, the Town of Portage Lake's governmental funds reported a combined ending fund balance of \$1,625,023. Operations decreased the fund balance by \$128,451.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Town's assets, liabilities, and deferred inflows and outflows of resources with the difference between these classifications reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* presents information showing how the Town's net position changed during the fiscal year. All changes in net position are reported when 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 the future fiscal periods (e.g. uncollected taxes). Both the Statement of Net Position and the Statement of Activities are prepared using the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

In the Statement of Net Position and the Statement of Activities, the Town reports only the general operations of the Town. Currently, the Town has no business-type activities or component units.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by state law and by debt covenants. However, the Town establishes many other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The Town's general fund is reported as a major fund.

Town of Portage Lake, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2020

UNAUDITED

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS (Continued)

Fund Financial Statements (Continued)

The governmental funds use the modified accrual basis of accounting which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the Town's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. By comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide statements, readers may better understand the long-term effect of the government's near-term financing decisions. The relationships or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are detailed in a reconciliation following the fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS

The Town's net position is \$3,453,505, which includes a net position of \$161,586 from the school department since the school department is part of the Town. The largest portion of the Town's net position consists of cash and short-term investments, (\$1,384,476 in cash accounts and \$218,389 invested in short-term certificates of deposit) and capital assets (\$1,848,702, net of depreciation). The Town uses these assets to provide service to citizens. The following is a summary of net position of the Town:

NET POSITION

	<u>2020</u>	<u>2019</u>
Current assets	\$1,686,395	\$1,828,474
Capital assets, net of depreciation	<u>1,848,702</u>	<u>1,575,594</u>
Total Assets	<u>3,535,097</u>	<u>3,404,068</u>
Deferred outflow of resources	<u>1,440</u>	<u>1,446</u>
Current liabilities	64,872	101,000
Long-term liabilities	<u>821</u>	<u>62,829</u>
Total Liabilities	<u>65,693</u>	<u>163,829</u>
Deferred inflow of resources	<u>17,339</u>	<u>5,463</u>
Net Position:		
Net investment in capital assets	1,798,202	1,424,094
Restricted	61,208	73,828
Unrestricted	<u>1,594,095</u>	<u>1,738,300</u>
Total Net Position	<u>\$3,453,505</u>	<u>\$3,236,222</u>

Net position increased from the normal operations of the Town.

Town of Portage Lake, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2020

UNAUDITED

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS (Continued)

Governmental Activities

Net position from operations provided by governmental activities was \$217,283 in 2020 and \$271,452 in 2019. General revenues decreased by approximately \$94,000 from 2019. The majority of this decrease was due to a decrease in taxes and stumpage but offset by the sale of equipment and tax acquired property.

Employee benefits and insurances were allocated directly to the department that incurred them in 2020.

The following is a summary of the governmental activity for the years ended December 31, 2020 and December 31, 2019.

CHANGE IN NET POSITION

	<u>2020</u>	<u>2019</u>
<u>REVENUES:</u>		
General Revenues:		
Property taxes	\$ 991,235	\$1,043,285
Federal and state aid not restricted	26,730	29,900
Excise taxes	100,079	117,981
Miscellaneous revenues	<u>241,717</u>	<u>263,076</u>
Total General Revenues	<u>1,359,761</u>	<u>1,454,242</u>
Program Revenues:		
Capital and operating grants	307,217	294,273
Charges for services	<u>16,319</u>	<u>12,525</u>
Total Program Revenues	<u>323,536</u>	<u>306,798</u>
Total Revenues	<u>1,683,297</u>	<u>1,761,040</u>
<u>EXPENSES:</u>		
General Government	217,996	212,271
Education	685,461	754,589
Highway Department	98,845	102,653
Public Safety	51,332	36,984
Recreation	23,798	20,274
County tax	91,156	85,408
Solid Waste District	40,564	39,654
Road Improvement	80,118	75,905
Other	<u>176,744</u>	<u>161,850</u>
Total Expenses	<u>1,466,014</u>	<u>1,489,588</u>
TOTAL CHANGE IN NET POSITION FROM OPERATIONS	217,283	271,452
NET POSITION – January 1	<u>3,236,222</u>	<u>2,964,770</u>
NET POSITION – December 31	<u>\$3,453,505</u>	<u>\$3,236,222</u>

Town of Portage Lake, Maine

Management's Discussion and Analysis
For the Year Ended December 31, 2020

UNAUDITED

GOVERNMENT FUND FINANCIAL ANALYSIS

The focus of the Town of Portage Lake's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the year, the Town of Portage Lake's governmental funds reported a fund balance of \$1,625,023. Approximately 65% of this fund balance represented selectpersons' assigned fund balance and 4% is restricted for future school expenditures and tourism. The remaining fund balance is unassigned and is available for new spending.

CAPITAL ASSETS

The Town of Portage Lake's investment in capital assets for its governmental activities as of December 31, 2020 amounted to \$1,798,202, net of depreciation and related long-term debt. This investment in capital assets includes land, buildings, equipment and infrastructure. All balances are at historical cost or estimated value at time of purchase. Infrastructure assets such as roads, bridges, and networks are capitalized only during the year of implementation. All construction of infrastructure for the Town is capitalized if the cost of the asset exceeds \$25,000. The Town of Portage Lake had an increase in the investment of capital assets for 2020 of \$222,608. The detail of capital assets at the end of 2020 and 2019, net of accumulated depreciation is as follows:

	<u>2020</u>	<u>2019</u>
Land	\$ 71,930	\$ 71,930
Buildings and Improvements	283,274	282,357
Vehicles	45,600	8,528
Equipment	538,887	265,209
Infrastructure	<u>858,511</u>	<u>947,570</u>
Total capital assets, net of depreciation	<u>\$1,798,202</u>	<u>\$1,575,594</u>

During 2020, the Town had \$44,574 in road improvements, purchased a pickup with a plow for \$54,200, a backhoe with attachments for \$137,699, a mower for \$10,320, a fire truck for \$185,600 and replaced windows for \$11,502, most of which were funded through surplus and reserves accounts.

Additional information on the Town of Portage Lake's capital assets can be found in Note 5 of this report.

DEBT ADMINISTRATION

At year end, the Town of Portage Lake had \$50,500 remaining on a 3.69% bond payable obtained to finance road improvements. The final payment is due in June 2021.

GENERAL BUDGETARY ANALYSIS

During 2020, the actual budgetary revenues of \$1,410,312 were higher than budgeted revenues of \$1,125,200 by \$285,112. Actual budgetary expenditures from operations of \$1,070,955 were higher than budgeted expenses of \$1,046,274 by \$24,681. This difference is mainly due to actual school expenditures in comparison to the budgeted local allocation. The unbudgeted revenues were large enough to cover this difference. \$266,000 of additional expenditures were budgeted to come from surplus and reserves, while \$549,556 was actually spent from surplus and reserves. Part of the excess spending from reserves and surplus was \$105,661 for the loan payment and part of the fire truck was budgeted in 2019 with additional amounts in 2020 while the entire purchase happened in 2020. Overall, the Town had net expenditures over revenues (including from surplus and reserves) of \$210,798 more than budgeted in the current year.

Town of Portage Lake, Maine

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**

UNAUDITED

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager, at the Town Office in Portage Lake, P.O. Box 255, Portage Lake, Maine 04768.

TOWN OF PORTAGE LAKE, MAINE

Exhibit A

Statement of Net Position
as of December 31, 2020

	Governmental <u>Activities</u>
<u>ASSETS</u>	
CURRENT ASSETS	
Cash and temporary investments (Notes 1 and 2)	\$ 1,384,476
Short-term investments (Note 1)	218,389
Uncollected taxes (Schedule 4)	65,551
Other receivables	<u>17,979</u>
Total current assets	<u>1,686,395</u>
NONCURRENT ASSETS	
Capital assets (Note 5)	
Nondepreciable - Land	71,930
Depreciable, net of accumulated depreciation	<u>1,776,772</u>
Total noncurrent assets	<u>1,848,702</u>
Total assets	<u>3,535,097</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>1,440</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
Accounts Payable	14,372
Current portion of bond payable (Note 7)	<u>50,500</u>
Total current liabilities	<u>64,872</u>
NONCURRENT LIABILITIES	
Net other post-employment benefits liability (Note 9)	<u>821</u>
Total liabilities	<u>65,693</u>
<u>DEFERRED INFLOW OF RESOURCES</u>	<u>17,339</u>
<u>NET POSITION</u>	
Net investment in capital assets	1,798,202
Restricted	61,208
Unrestricted	<u>1,594,095</u>
Total net position	<u>\$ 3,453,505</u>

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

TOWN OF PORTAGE LAKE, MAINE

Exhibit B

Statement of Activities
For the Year Ended December 31, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expenses)
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	Revenue and Changes in Net Position
<u>Primary Government</u>				<u>Governmental Activities</u>
Governmental Activities:				
Education	\$ 685,461	\$ -	\$ 193,437	\$ (492,024)
General Government	217,996	10,284	-	(207,712)
Protection	51,332	-	-	(51,332)
Highway Department	98,845	-	9,680	(89,165)
Recreation	23,798	5,759	-	(18,039)
County Tax	91,156	-	-	(91,156)
Solid Waste District	40,564	-	-	(40,564)
Ashland Facilities	22,035	-	-	(22,035)
Street Lights	7,740	-	-	(7,740)
Road Improvements	80,118	-	-	(80,118)
Grants	104,699	-	104,100	(599)
Code Enforcement	9,473	-	-	(9,473)
Interest Expense	4,661	-	-	(4,661)
Other	28,136	276	-	(27,860)
Total governmental activities	<u>\$ 1,466,014</u>	<u>\$ 16,319</u>	<u>\$ 307,217</u>	<u>(1,142,478)</u>
General revenues:				
Taxes				
Property taxes, levied for general purposes				922,244
Discounts and abatements				(13,260)
Homestead, veterans and BETE reimbursements				82,251
Excise				100,079
Federal and state aid not restricted to specific purposes				26,730
Interest, lien and lease income				14,028
Stumpage				139,613
Gain on equipment sales				19,015
Tax acquired sales				45,248
Miscellaneous revenues				23,813
Subtotal, general revenues				<u>1,359,761</u>
CHANGE IN NET POSITION				217,283
NET POSITION - JANUARY 1				<u>3,236,222</u>
NET POSITION - DECEMBER 31				<u>\$ 3,453,505</u>

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

TOWN OF PORTAGE LAKE, MAINE

Exhibit C

Balance Sheet
Governmental Funds
as of December 31, 2020

	<u>General Fund</u>		
	<u>Town</u>	<u>School</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and temporary investments (Notes 1 and 2)	\$ 1,222,890	\$ 161,586	\$ 1,384,476
Investments (Note 1)	218,389	-	218,389
Uncollected taxes (Schedule 4)	65,551	-	65,551
Other receivables	<u>17,979</u>	<u>-</u>	<u>17,979</u>
Total assets	<u>\$ 1,524,809</u>	<u>\$ 161,586</u>	<u>\$ 1,686,395</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	<u>\$ 14,372</u>	<u>\$ -</u>	<u>\$ 14,372</u>
Deferred Inflows of Resources (Note 6)	<u>47,000</u>	<u>-</u>	<u>47,000</u>
Fund balances:			
Restricted:			
School expenditures	55,812	-	55,812
Tourism	5,396	-	5,396
Unrestricted:			
Assigned	887,500	161,586	1,049,086
Unassigned	<u>514,729</u>	<u>-</u>	<u>514,729</u>
Total fund balances	<u>1,463,437</u>	<u>161,586</u>	<u>1,625,023</u>
Total liabilities and fund balances	<u>\$ 1,524,809</u>	<u>\$ 161,586</u>	<u>\$ 1,686,395</u>

TOWN OF PORTAGE LAKE, MAINE

Exhibit D

Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For the Year Ended December 31, 2020

	<u>General Fund</u>		
	<u>Town</u>	<u>School</u>	<u>Total</u>
REVENUES			
Property taxes	\$ 404,020	\$ 546,224	\$ 950,244
Homestead, veterans and BETE reimbursements	82,251	-	82,251
Discounts and abatements	(13,260)	-	(13,260)
Federal assistance	50,000	10,618	60,618
State assistance			
Education subsidy	-	182,819	182,819
Revenue sharing	26,730	-	26,730
Tree growth reimbursement	11,972	-	11,972
LRAP grant	9,680	-	9,680
State grants	54,100	-	54,100
Stumpage	139,613	-	139,613
Excise taxes	100,079	-	100,079
Tax acquired property sale	45,248	-	45,248
Sale of equipment	43,713	-	43,713
Other revenues	42,042	147	42,189
TOTAL REVENUES	<u>996,188</u>	<u>739,808</u>	<u>1,735,996</u>
EXPENDITURES			
Education	-	685,461	685,461
General government	204,785	-	204,785
Protection	28,695	-	28,695
Highway department	71,797	-	71,797
Recreation	20,349	-	20,349
Street lights	7,740	-	7,740
County tax	91,156	-	91,156
Solid waste district	40,564	-	40,564
Ashland facilities	22,035	-	22,035
Grants	104,699	-	104,699
Code Enforcement	9,473	-	9,473
Capital Outlays	443,894	-	443,894
Other	28,138	-	28,138
TOTAL EXPENDITURES	<u>1,073,325</u>	<u>685,461</u>	<u>1,758,786</u>
OTHER FINANCING SOURCES (USES)			
Payments on long-term bond	(105,661)	-	(105,661)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(182,798)	54,347	(128,451)
FUND BALANCE - JANUARY 1	<u>1,646,235</u>	<u>107,239</u>	<u>1,753,474</u>
FUND BALANCE - DECEMBER 31	<u>\$ 1,463,437</u>	<u>\$ 161,586</u>	<u>\$ 1,625,023</u>

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

TOWN OF PORTAGE LAKE, MAINE

Exhibit E

Reconciliation of the Governmental Funds Balance Sheet
with the Statement of Net Position
December 31, 2020

Total fund balance - governmental funds (Exhibit C)		\$1,625,023
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:		
The cost of capital assets are	\$2,762,523	
Accumulated depreciation is	<u>(913,821)</u>	
		1,848,702
Deferred outflows in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Deferred outflows of resources - OPEB		1,440
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:		
Bonds payable	(50,500)	
Net OPEB liability	<u>(821)</u>	
		(51,321)
Deferred inflows in governmental funds are not expected to be available to be used as current financial resources but are available for governmental activities:		
Deferred inflows of resources - Property taxes		47,000
Deferred inflows in governmental activities are not due and payable from current financial resources and, therefore, are not reported in the funds:		
Deferred inflows of resources - OPEB		<u>(17,339)</u>
Total net position - governmental activities (Exhibit A)		<u>\$3,453,505</u>

TOWN OF PORTAGE LAKE, MAINE

Exhibit F

Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances with the
Government-Wide Statement of Activities
For the Year Ended December 31, 2020

Total net change in fund balances - governmental funds (Exhibit D)	\$(128,451)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays in the period:

Depreciation expense	\$(146,089)	
Capital outlays	<u>443,895</u>	
		297,806

Receipts from the sale of capital assets are reported as revenues for governmental funds while the governmental activities report the gains from the sale.

Receipts from sales	(43,713)	
Gains from sales	<u>19,015</u>	
		(24,698)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in deferred inflows - deferred property taxes	(28,000)	
Decrease in deferred OPEB liability	11,508	
Net change in deferred inflows/outflows of resources - OPEB	<u>(11,882)</u>	
		(28,374)

Principal payments on bonds are accounted for as expenditures using the governmental approach. These payments are used to off-set liabilities in governmental activities.

101,000

Change in net position of governmental activities (Exhibit B)	<u>\$ 217,283</u>
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TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements December 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Portage Lake, Maine was incorporated in 1909 under the laws of the State of Maine. The Town operates under a selectperson-town meeting form of government and provides the following services: Public safety, public works, health/social services, education, improvements, planning/zoning and general administrative services.

In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The criteria for including a potential component unit within the reporting entity is that of manifestation of oversight responsibility and financial interdependency. There are no entities that are controlled by or dependent on the Town.

The financial statements of the Town 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.

The Town of Portage Lake's basic financial statements include government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. These statements distinguish between those activities of the Town that are governmental and those that are considered business-type activities. The Town currently has no business-type activities.

The statement of net position presents the financial condition of the governmental activities of the Town at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each department or function of the Town'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 of 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 Town, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenue of the Town.

Fund Financial Statements – During the year, the Town segregates transactions related to certain Town 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 Town at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The General Fund is reported as a major fund by the Town.

Fund Accounting

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

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements December 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENTAL FUNDS

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

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.

Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town 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 government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-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. Government-wide financial statements, together with 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.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the 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 Town, available means expected to be received within 60 days of fiscal year-end. Licenses and permits, charges for services, fines and forfeits and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assessed taxes and investment earnings are recorded when they become both measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for expenditures for debt service, prepaid expenses and other long-term obligations, which are recognized when paid.

Nonexchange transactions, in that the Town 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 Town must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements
December 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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.

Budgetary Data

Formal budgetary accounting is employed as a management control for all funds of the Town. Annual operating budgets are adopted each year through the 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, if applicable, 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 an annual town meeting and may be amended during the year if projected increases or decreases in revenues or expenditures are identified by the Town. The amounts reported as the original budget amounts in the budgetary statements (Schedule 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 Town'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 pooled and individual funds are maintained through the Town's accounting records to allow proper segregation of cash for each fund.

Investments

The Town invested some of their cash in Certificates of Deposit. These deposits are scheduled to mature within a year but more than the three months, thereby excluding them from cash and temporary investments.

Compensated Absences

The Town employees are granted vacation and sick leave in varying amounts. Earned vacation time is intended to be used within the year earned. Unused vacation is subject to approval of the selectpersons as to whether it is paid or transferred to the next year. Accumulated sick leave is not payable to employees upon termination or retirement.

Property Taxes

Property taxes are levied as of April 1, committed for collection in July, and are due and payable on or before September. It is the Town's policy to allow a 2% discount on any property taxes paid within 30 days of mailing. The Town charges interest of 9% on unpaid taxes 60 days after the date of tax commitment. Property taxes levied on April 1 are used to finance the operations of the Town for the calendar budget year beginning January 1. In accordance with Maine law, taxes not collected within eight months following the date of the commitment are secured by liens. Property tax revenues are recognized in the fiscal year for which the items have been levied, in conformity with the policy of other local governments in Maine.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements December 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

The Town has adopted the standard established by Generally Accepted Accounting Principles 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 Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount that will be collected of current and past due taxes during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, a liability has been established on the balance sheet for the taxes considered collectible but not available for current liabilities.

Prepaid Expense

Payments made benefiting future periods under the governmental fund basis are recorded under the non-allocated method and are currently expensed as paid. Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method for government-wide activities. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed. As of December 31, 2020, there were no prepaid expenses.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by any proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. The Town maintains a capitalization threshold of \$5,000. 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. Infrastructure assets have a separate threshold for capitalization of \$25,000.

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>
Buildings and Improvements	20-50 years
Furniture and Equipment	5-20 years
Vehicles	5-10 years
Infrastructure	15-100 years

Accounts Payable, Accrued Expenses and Long-term Obligations

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

Net Position

Net position represents the difference between assets, liabilities and deferred inflows and outflows. 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 Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, restricted net position is applied first.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements
December 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications

Generally accepted accounting principles require fund balance to be classified as Nonspendable, Restricted or Unrestricted. Unrestricted is then determined to be Committed, Assigned, or Unassigned by the Town's management. The Town 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 2020 fiscal year there were no nonspendable funds.

Restricted Fund Balance

Restricted fund balances are restricted due to external contributors that have donated the funds to the Town. These contributors have placed restrictions on how or when the Town can use the funds.

Committed Fund Balance

Funds that have been set aside for specific purposes which require formal action (such as a town vote) in order for these funds to be released.

Assigned Fund Balance

Funds assigned by the authority of the Town Selectpersons for which they intend to use them for specific purposes. These assignments are recommended in the proposed budget which then gets voted on by the Town's people. If the budget is approved, the funds are then assigned for a specific purpose. The Selectpersons do not need a Town vote to release these funds.

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.

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 Town's deposits may not be returned to it. The Town's policy is to invest in regional banks and to insure the funds to as great a degree as possible. As of December 31, 2020, the Town's carrying amount of deposits was \$1,602,865 and the bank balance was \$1,617,946, of which \$1,471,627 was insured or collateralized while \$146,318 was uninsured. In the opinion of management, there is no significant risk of loss as a result of these deposits.

(3) LEGAL DEBT LIMIT

The Town's legal debt limit is \$4,848,750 which represents 7.5% of the Town's 2020 state valuation of \$64,650,000.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements
December 31, 2020

(4) JOINT VENTURES

Northwestern Aroostook County Septage Board

The Northwestern Aroostook County Septage Board is owned jointly by the Towns of Portage Lake, Ashland, Masardis, the Plantations of Oxbow, Garfield, Nashville and the Unorganized Territories of Aroostook County, Township 11 Range 4, and Township 10 Range 4. As of December 31, 2020, the Town of Portage Lake owned 32.2% of this facility. A summary of the facility's unaudited activity for 2020 is as follows:

	<u>Amount</u>
Total Assets	\$11,269
Total Liabilities	-
Total Net Position	<u>\$11,269</u>
Total Revenues	\$ 4,478
Less Total Expenditures	<u>(2,813)</u>
Increase in Net Position	<u>\$ 1,665</u>

(5) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 2020</u>
<u>Governmental Activities</u>				
Land	\$ 71,930	\$ -	\$ -	\$ 71,930
Buildings and improvements	447,154	11,502	-	458,656
Vehicles	87,239	48,000	82,239	53,000
Equipment	562,698	339,819	81,700	820,817
Infrastructure	<u>1,313,546</u>	<u>44,574</u>	-	<u>1,358,120</u>
Totals at historical cost	<u>2,482,567</u>	<u>443,895</u>	<u>163,939</u>	<u>2,762,523</u>
Less accumulated depreciation for:				
Buildings and improvements	164,797	10,585	-	175,382
Vehicles	78,711	3,931	75,242	7,400
Equipment	297,489	48,440	63,999	281,930
Infrastructure	<u>365,976</u>	<u>83,133</u>	-	<u>449,109</u>
	<u>906,973</u>	<u>146,089</u>	<u>139,241</u>	<u>913,821</u>
Governmental activities capital assets, net	<u>\$1,575,594</u>	<u>\$297,806</u>	<u>\$ 24,698</u>	<u>\$1,848,702</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 13,024
Highway Department	26,861
Protection	22,637
Roads	80,118
Recreation	<u>3,449</u>
	<u>\$146,089</u>

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements December 31, 2020

(6) DEFERRED PROPERTY TAXES

The Town has adopted the standard established by generally accepted accounting principles 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 Town 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 balance sheet for the taxes considered collectible but not available for current liabilities.

(7) LONG-TERM DEBT

Governmental Activities:

As of December 31, 2020, governmental long-term debt consisted of a 3.69% unsecured bond payable in semi-annual installments of \$50,500 principal plus interest through 2021.

The following is a summary of changes in long-term debt for the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Retirements	Balance December 31, 2020	Due Within One Year
<u>Governmental Activities</u>					
Bond payable	\$151,500	\$ -	\$101,000	\$50,500	\$50,500

As of December 31, 2020, long-term obligation matures as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2021 (included in current liabilities)	\$50,500	\$938

(8) SCHOOL DEPARTMENT

As a department of the Town, the Portage Lake School Department has been included in these financial statements. For comparative purposes, the school activity has been reported separately on the governmental funds balance sheet and the statement of revenues, expenditures and changes in fund balance.

(9) OTHER POST-EMPLOYMENT BENEFIT (OPEB)

Plan Description – Maine Municipal Employees Health Trust

The Town participates in the Maine Municipal Employees Health Trust (MMEHT) in which retirees and spouses may participate in group health insurance through a single employer OPEB plan. The Town does not contribute directly towards the cost of the retiree premiums. The retiree must meet the minimum age of 55 with at least 5 years of service at retirement in order to be eligible. The retiree must enroll when first eligible and continue coverage without interruption thereafter.

Benefits

The non-Medicare retirees are offered the same plans that are available to the active employees. Medicare retirees are assumed to be enrolled in Medicare Parts A and B and the Retiree Group Companion Plan which includes prescription coverage. Medical benefits are provided for the life of the retiree and surviving spouses. Current retirees do not have access to dental benefits. Future new retirees who retire after December 31, 2016 will have access to purchase dental coverage at the Plan COBRA (Consolidated Omnibus Budget Reconciliation Act) rates.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements December 31, 2020

(9) OTHER POST-EMPLOYMENT BENEFIT (OPEB) (Continued)

Funding Policy

The Plan is pay as you go and is not funded. The retiree and spouse contribute 100% of the monthly premium.

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2020, using the Entry Age Normal Actuarial Cost Method to value the plan's actuarial liabilities and to set the normal cost. The amortization method is a level dollar method using an open 30-year amortization period.

Discount Rate

The discount rate is based on a 20-year, tax-exempt general obligation bond index as of December 31, 2019 and is 2.74% per annum.

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

At December 31, 2020, the Town reported a liability of \$821 for its net MMEHT liability. The net OPEB liability was measured as of January 1, 2020, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

For the year ended December 31, 2020, the Town recognized MMEHT expense of \$374. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ -	\$16,638
Changes of assumptions	1,440	701
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$1,440</u>	<u>\$17,339</u>

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

<u>Year Ending December 31,</u>	<u>Amounts</u>
2021	\$(1,680)
2022	(1,680)
2023	(1,680)
2024	(1,676)
2025	(1,045)
Thereafter	(8,138)

The following table shows how the net MMEHT OPEB liability as of January 31, 2020 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<u>1.74%</u>	<u>2.74%</u>	<u>3.74%</u>
\$1,181	\$821	\$569

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements December 31, 2020

(10) RISK MANAGEMENT

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

(11) RISKS AND UNCERTAINTIES

The Town's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Town's financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the Town's revenue, absenteeism in the Town's labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Town, including property, equipment, and investments.

(12) SUBSEQUENT EVENTS

Management has reviewed subsequent events through February 8, 2021, 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.

TOWN OF PORTAGE LAKE, MAINE

Schedule 1

Budgetary Comparison Schedule for the General Fund
For the Year Ended December 31, 2020

	General Fund			
	Budgeted Amounts			Variance with
	Original	Final	Actual (Budgetary) Basis	Final Budget Favorable (Unfavorable)
REVENUES				
Property taxes	\$ 922,244	\$ 922,244	\$ 922,244	\$ -
Homestead exemption	34,520	34,520	34,520	-
BETE reimbursement	47,106	47,106	47,123	17
Discounts and abatements	(18,670)	(18,670)	(13,260)	5,410
State assistance				
Revenue sharing	-	-	26,730	26,730
Other revenues	140,000	140,000	392,955	252,955
TOTAL REVENUES	1,125,200	1,125,200	1,410,312	285,112
EXPENDITURES				
Education	486,780	486,780	546,224	(59,444)
General government	216,914	216,914	204,785	12,129
Protection	30,068	30,068	28,695	1,373
Highway department	88,000	88,000	71,797	16,203
Recreation	23,511	23,511	20,349	3,162
Street lights	8,500	8,500	7,740	760
County tax	91,156	91,156	91,156	-
Solid waste district	40,564	40,564	40,564	-
Ashland facilities	22,035	22,035	22,035	-
Code enforcement	11,500	11,500	9,473	2,027
Other	27,246	27,246	28,137	(891)
TOTAL EXPENDITURES	1,046,274	1,046,274	1,070,955	(24,681)
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	78,926	78,926	339,357	260,431
OTHER SOURCES (USES)				
From surplus	87,763	87,763	-	(87,763)
Transfer to reserves	(100,500)	(100,500)	-	100,500
Transfer from reserves	243,000	243,000	-	(243,000)
Capital outlays from reserves and surplus	(266,000)	(266,000)	(443,895)	(177,895)
Payments on long-term bond from reserve	-	-	(105,661)	(105,661)
Grants received	-	-	104,100	104,100
Grants disbursed	-	-	(104,699)	(104,699)
Overlay	(43,189)	(43,189)	-	43,189
TOTAL OTHER SOURCES (USES)	(78,926)	(78,926)	(550,155)	(471,229)
NET (DECREASE) IN FUND BALANCE	\$ -	\$ -	(210,798)	\$ (210,798)
FUND BALANCE - JANUARY 1			1,721,235	
FUND BALANCE - DECEMBER 31			\$ 1,510,437	

TOWN OF PORTAGE LAKE, MAINE

Note to Schedule 1
For the Year Ended December 31, 2020

EDUCATION COMPARISON

During 2020, the Town budgeted to expend \$486,780 for education. This is the local allocation that the Town transferred to the School Department. The Town does not budget for the additional revenues the School Department receives such as the State subsidy and Federal aid, therefore the actual education expenditures are higher than budgeted, however they are offset by these additional revenues.

TOWN OF PORTAGE LAKE, MAINE

Schedule 2

Reconciliation of the Governmental Funds Statements with the
Budgetary Comparison Schedule for the General Fund
For the Year Ended December 31, 2020

Governmental funds - fund balance (Exhibit C) \$ 1,463,437

Amounts reported for the governmental funds - fund balance (Exhibit C) differed from the budgetary basis - fund balance (Schedule 1) as follows:

Deferred taxes reported on the modified accrual basis are expected to be unavailable within the 60 days after year end 47,000

Budgetary comparison - fund balance (Schedule 1) \$ 1,510,437

Amounts reported for the governmental funds statement of revenues, expenditures and changes in fund balance (Exhibit D) differed with the budgetary basis of accounting as presented on Schedule 1 as follows:

Total net change in fund balance - budgetary basis (Schedule 1) \$ (210,798)

Adjustments to reconcile net change in fund balance budgetary basis to net change in fund balance - governmental funds (Exhibit D):

Change in deferred inflows of resources from unavailable revenue 28,000

Total net change in fund balance - governmental funds (Exhibit D) \$ (182,798)

TOWN OF PORTAGE LAKE, MAINE

Schedule 3

**Schedule of Change in Net Other Post-Employment Benefits (OPEB) Liability
Maine Municipal Employees Health Trust
For the Last Three Years**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 1,578	\$ 1,709	\$ 1,357
Interest	569	444	571
Changes of benefits	(13)	-	-
Differences between expected and actual experience	(13,865)	-	(6,472)
Changes of assumptions	303	(981)	2,024
Benefit payments	(80)	(77)	-
Administrative expense	<u>-</u>	<u>-</u>	<u>-</u>
Net change in total OPEB liability	(11,508)	1,095	(2,520)
Total OPEB liability - beginning	<u>12,329</u>	<u>11,234</u>	<u>13,754</u>
Total OPEB liability - ending (a)	<u>\$ 821</u>	<u>\$ 12,329</u>	<u>\$ 11,234</u>
Plan fiduciary net position			
Contributions - employer	\$ 80	\$ 77	\$ -
Benefit payments	<u>(80)</u>	<u>(77)</u>	<u>-</u>
Net change in plan fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's net OPEB liability - ending (a) - (b)	<u>\$ 821</u>	<u>\$ 12,329</u>	<u>\$ 11,234</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered employee payroll	\$ 33,280	\$ 72,000	\$ 72,000
Net OPEB liability as a percentage of covered employee payroll	2.5%	17.1%	15.6%

TOWN OF PORTAGE LAKE, MAINE

Notes to Schedule 3

For the Year Ended December 31, 2020

NOTE 1 – VALUATION DATE

Only fiscal years 2020 through 2018 are reported. The amounts presented have a measurement date as of January 1, 2020. The Town will continue to present information until a full ten-year trend is compiled.

NOTE 2 – BENEFIT CHANGES

There were no benefit changes for Town employees in the retiree's health trust plan.

NOTE 3 – CHANGE IN ASSUMPTIONS

The change in discount rate from 4.10% to 2.74% was the only change in assumptions for the 2020 valuation.

NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll over a 30-year period on a closed basis. As of January 1, 2018, there were 13 years remaining
Investment rate of return	2.74% compounded annually for 2020 4.10% compounded annually for 2019 3.44% compounded annually for 2018
Salary increase rate	2.75%
Mortality	Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females

TOWN OF PORTAGE LAKE, MAINE

Schedule 4

Schedule of Property Taxes - General Fund
For the Year Ended December 31, 2020

	<u>Total</u>	<u>2021 Taxes</u>	<u>2020 Taxes</u>	<u>2019 Taxes and Liens</u>	<u>Prior Taxes and Liens</u>
UNCOLLECTED AT JANUARY 1	\$ 93,912	\$ -	\$ (1,610)	\$ 81,314	\$ 14,208
2020 COMMITMENT (\$70,778,483 @ .01303)	<u>922,244</u>	<u>-</u>	<u>922,244</u>	<u>-</u>	<u>-</u>
COLLECTIONS, including discounts	949,830	2,099	864,543	68,980	14,208
ABATEMENTS	<u>775</u>	<u>-</u>	<u>775</u>	<u>-</u>	<u>-</u>
	<u>950,605</u>	<u>2,099</u>	<u>865,318</u>	<u>68,980</u>	<u>14,208</u>
UNCOLLECTED AT DECEMBER 31	\$ <u>65,551</u>	\$ <u>(2,099)</u>	\$ <u>55,316</u>	\$ <u>12,334</u>	\$ <u>-</u>
REPRESENTED BY:					
Real Estate Taxes	\$ 65,551	\$ (2,099)	\$ 55,316	\$ 12,334	\$ -
Personal Property Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 65,551</u>	<u>\$ (2,099)</u>	<u>\$ 55,316</u>	<u>\$ 12,334</u>	<u>\$ -</u>

TOWN OF PORTAGE LAKE, MAINE

Schedule 5

Schedule of Capital and Noncapital Outlays - General Fund
For the Year Ended December 31, 2020

	<u>Balances</u> <u>January 1</u>	<u>Transfers</u>	<u>Receipts</u>	<u>Total</u> <u>Available</u>	<u>Expendi-</u> <u>tures</u>	<u>Balances</u> <u>December 31</u>
Assigned for subsequent years' commitment:						
Scholarships	\$ 3,000	\$ 3,000	\$ -	\$ 6,000	\$ 3,000	\$ 3,000
Road Project	143,859	-	79,926	223,785	52,369	171,416
Equipment Reserve	40,470	10,000	89	50,559	18,500	32,059
Fire Truck	122,906	10,000	653	133,559	100,643	32,916
TOTAL	\$ 310,235	\$ 23,000	\$ 80,668	\$ 413,903	\$ 174,512	\$ 239,391
Assigned for subsequent years' expenditures:						
Revenue Sharing	\$ 4,425	\$ (4,425)	\$ -	\$ -	\$ -	\$ -
Stumpage	466,195	-	142,219	608,414	224,879	383,535
Cemetery Perpetual Care	12,161	-	622	12,783	-	12,783
Silviculture	200,761	-	487	201,248	-	201,248
Town Revaluation	30,000	5,000	-	35,000	-	35,000
Other	17,150	2,500	15,452	35,102	19,559	15,543
TOTAL	\$ 730,692	\$ 3,075	\$ 158,780	\$ 892,547	\$ 244,438	\$ 648,109

TOWN OF PORTAGE LAKE, MAINE

Schedule 6

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Economic and Community Development:			
Community Development Block Grants	14.228	N/A	\$ <u>50,000</u>
<u>U.S. Department of Education</u>			
Passed through State Department of Education:			
Special Education - Grants to States, Individuals with Disabilities Act - Part B - Local Entitlement	84.027	013-05A-3046-12	<u>10,618</u>
Total			\$ <u>60,618</u>

TOWN OF PORTAGE LAKE, MAINE

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Portage Lake (the Town) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation, of the basic financial statements.

NOTE B – BASIS OF PRESENTATION

Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal financial assistance programs administered by the Town, an entity as defined in the notes to the financial statements.

Pass-through Programs

Where the Town receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Catalog of Federal Domestic Assistance (CFDA) number advised by the pass-through grantor.

NOTE C – INDIRECT COSTS

The Town has elected not to use the 10% *de minimis* indirect cost rate allowed under the Uniform Guidance.

NOTE D – MATCHING COSTS

Matching costs that represent the Town's share of certain program costs, if any, are not included in the Schedule of Expenditures of Federal Awards.

FELCH & COMPANY, LLC
Certified Public Accountants

P.O. BOX 906
CARIBOU, MAINE 04736
(207) 498-3176
FAX (207) 498-6278
E-MAIL: CPA@FELCHCPA.COM

**Independent Auditors' 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 Board of Selectpersons of the
Town of Portage Lake, Maine

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 and each major fund of the Town of Portage Lake, Maine, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town of Portage Lake, Maine's basic financial statements, and have issued our report thereon dated February 8, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Portage Lake, Maine's internal control over financial reporting (internal control) as a basis for designing auditing 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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Portage Lake, Maine'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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described below, that we consider to be a significant deficiency.

The size of the Town imposes practical limitations on the establishment of those internal control structure policies and procedures that depend on segregation of duties (i.e., one person handles almost all accounting functions relating to receipts and disbursements). Failure to segregate duties such as the preparation of checks, check signing, posting transactions, preparing deposits, and reconciling the bank statements, could lead to the misuse of cash as well as the misuse of cash not being detected.

To the Board of Selectpersons of the
Town of Portage Lake, Maine

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Portage Lake, Maine'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 statement. 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*.

Town of Portage Lake, Maine's Response to Findings

Management has responded that budget constraints will prohibit the Town from hiring additional accounting staff. The Town's selectpersons and manager have additional procedures to help counteract the lack of segregation of duties such as reviewing the bank statements and reconciliations as well as reviewing all invoices before the checks are mailed. We did not audit the Town's response and, accordingly, we express no opinion on it.

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 Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Felch & Company LLC

February 8, 2021

2021 WARRANT

AROOSTOOK, s.s.

STATE OF MAINE

To: Lawrence Duchette, resident of the Town of Portage Lake, 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 Voters of the Town of Portage Lake, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Building in said town on **Thursday the twenty-fifth (25th) of March, 2021, at three o'clock (3:00) in the afternoon until seven o'clock (7:00) in the evening**, then and there to act upon the following articles to wit:

ART. 1 To elect a Moderator to preside at said meeting

ART. 2 To elect by secret ballot the following Officer(s):
One (1) Select Board member for a term of three (3) years
One (1) Select Board member for a term of one (1) year
One (1) Portage Lake School Board member for a term of three (3) years

AND to notify and warn said voters to re-assemble at the Portage Lake Municipal Building on **Friday, the twenty-sixth (26th) of March, 2021, at six-thirty (6:30) in the evening**, then and there, to act on the following Articles to wit:

NOTE: Due to COVID-19 restrictions face masks and social distancing are required.

Note: Selectboard & Budget Committee Recommend a YES on all budget articles, unless otherwise noted

ART. 3 To see if the Town will vote to authorize the Selectboard to appoint all necessary officers not elected by ballot for the ensuing year.

ART. 4 To see if the Town will vote to authorize the Selectboard to spend an amount not to exceed 3/12 of the budgeted amount in each department of the Town's annual budget during the period from January 1, 2022 to the annual March Town Meeting.

ART. 5 To see if the Town will authorize the Selectboard to accept any gifts, donations, grants and State funding or reimbursements on behalf of the Town, and exercise such authority as needed to implement grants.

ART. 6. To see if the Town will vote to approve applications for the 2021 Community Development Block Grant project development, and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the Municipal Officers to accept said grant funds, to make such assurances, assume such responsibilities and to exercise such authority as are necessary and reasonable to implement such programs. Furthermore, the Town of Portage Lake is cognizant of the requirement that should the intended National Objective of the CDBG program not be met, all CDBG funds must be repaid to the State of Maine CDBG program

ART. 7 To see if the Town will vote to allow a 2% discount on taxes paid within 30 days of the mailing date and set an interest rate of 6%, per 36 MRSA sec 505.4, on unpaid taxes 60 days after the date of tax commitment.

ART. 8 To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Sec. 506.

ART. 9 To see if the Town will authorize the Board of Selectpersons to allow the Treasurer to waive automatic lien foreclosure when a request has been made by the owner before the notice of foreclosure has been executed and it is in the best interest of the Town.

- ART. 10 To see if the Town will authorize the Municipal Officers to sell or dispose of tax-acquired property for all taxes, fees and interest owed in any manner which they deem to be in the best interests of the Town, after first offering the property to the previous owners, and to bring writs of entry for recovery of any parcels of land that have been acquired by the Town by reason of non-payment of taxes, the time of redemption having expired, *excepting* that the special sale process required by 36 MRSA § 943-C for qualifying homestead property be used if they choose to sell it to anyone other than the former owners.
- ART. 11 To see if the Town will vote to authorize the Selectboard and Treasurer, on behalf of the Town, to advertise the proposed sale of any Town acquired property and Town owned personal property valued over \$500 under such terms and conditions as they deem advisable.
- ART. 12 To see if the Town will vote to authorize the Selectpersons to appropriate \$25,000 from surplus to meet emergencies that occur during the calendar year, as they deem advisable.
- ART. 13 To see if the Town will vote to accept all monies received from the Maine Department of Transportation Local Road Assistance Program for the coming year and deposit it into the Public Works Road Reserve account for future use.
- ART. 14 To see if the Town will vote to appropriate \$70,000 from anticipated motor vehicle excise revenue for the Road Reserve account.
(Note: Excise tax was enacted into Maine law in 1925, 36 MRS § 1482. It is based on the manufacturer suggested retail price to make the tax fair for everyone. It is levied yearly and the money is typically spent on local road maintenance, construction and repair.)
- ART. 15 To see if the Town will vote to raise and appropriate \$5,000 for the Revaluation Account in the Town's General Ledger for the next total town property revaluation.
- ART. 16 To see if the Town will vote to appropriate \$50,000 from anticipated revenue sources for the purpose of reducing the 2020 tax commitment.
- ART. 17 To see if the Town will vote to raise and appropriate \$20,000 for the following reserve accounts:
- | | |
|--|----------|
| Portage Lake Fire Department Reserve Account | \$10,000 |
| Public Works Equipment Reserve Account | \$10,000 |
- ART. 18 To see if the Town will vote to raise and appropriate \$5,000 for Scholarships to be given to students graduating in June of 2021 who apply and qualify.
- ART. 19 To see if the Town will vote to raise and appropriate \$25,174 in addition to \$8,026 carried forward for a total budget of \$33,200 for the General Administration operating account, and to allow any reimbursements and fees to be used for the same.
- ART. 20 To see if the Town will vote to raise and appropriate \$89,594 in addition to \$3,406 carried forward for a total budget of \$93,000 for Office Staff payroll (Town Manager, Town Clerk/Treasurer, Deputy Town Clerk).
- ART. 21 To see if the Town will vote to raise and appropriate \$3,000 Real & Personal Property Assessing and registry fees, and to designate the carry forward amount of \$4,481 to be used for future Real Estate assessing when the contract with the County Assessing is expired.
- ART. 22 To see if the Town will vote to raise and appropriate \$19,715 in addition to \$3,285 carried forward for a total budget of \$23,000 for Municipal Building operating expenses and to allow the rental fees and any reimbursements to be used for the same, and to carry forward the balance of \$4,294 for Town Hall Improvements and repairs.
- ART. 23 To see if the Town will vote to raise and appropriate \$126 in addition to \$1,374 carried forward for a total budget of \$1,500 for the Planning & Appeals Boards.

- ART. 24 To see if the Town will vote to raise and appropriate \$5,681 in addition to \$5,319 carried forward for a total budget of \$11,000 for Code Enforcement activities, and to allow plumbing & building permit fees, fines, and any other reimbursements to be used for the same.
- ART. 25 To see if the Town will vote to raise and appropriate \$10,986 in addition to \$3,014 carried forward for a total budget of \$14,000 for discounts on taxes paid within thirty (30) days of the mailing date of tax bills, and to raise and appropriate \$606 in addition to \$2,394 carried forward for tax abatements.
- ART. 26 To see if the Town will vote to raise and appropriate \$2,400 for approximate annual membership dues for Maine Municipal Assn., Maine Tourism Assn., Maine Acadian Heritage Council, Central Aroostook Chamber of Commerce, Greater Fort Kent Chamber of Commerce and Central Aroostook Soil & Water.
- ART. 27 To see if the Town will vote to raise and appropriate \$1,280 for dues to Northern Maine Development Commission.
Select Board and Budget Committee recommend No
- ART. 28 To see if the Town will vote to raise and appropriate \$55,418 in addition to \$3,582 carried forward for a total budget of \$59,000 for the Insurance & Social Security account, and to allow any reimbursements or dividends to be used for the same.
- ART. 29 To see if the Town will vote raise and appropriate \$2,534 in addition to \$3,466 carried forward for a total budget of \$6,000 for the General Assistance account and to allow any reimbursements to be used for the same.
- ART. 30 To see if the Town will vote to raise and appropriate \$24,317 in addition to \$3,683 carried forward for a total budget of \$28,000 for the Portage Lake Fire Department operating account, and to allow any reimbursements to be used for the same.
- ART. 31 To see if the Town will vote to carry forward \$2,068 for specific Police Patrol for the coming year.
- ART. 32 To see if the Town will vote to raise and appropriate \$1,622 in addition to \$878 carried forward for a total budget of \$2,500 for the Animal Control operating account, and to allow any dog license fees and fines to be used for the same.
- ART. 33 To see if the Town will vote to raise and appropriate \$64,999 in addition to \$12,510 carried forward for a total budget of \$77,500 for the Public Works operating account, and to allow any reimbursements to be used for the same.
- ART. 34 To see if the Town will vote to raise and appropriate \$42,593 for Aroostook Valley Solid Waste Disposal District (Ashland Transfer Station).
- ART. 35 To see if the Town will vote raise and appropriate \$678 in addition to \$322 carried forward for a total budget of \$1,000 for expenses related to the Portage Lake Transfer Station, including the annual licensing fee and maintenance of the old dump site.
- ART. 36 To see if the Town will vote to carry forward \$4,000 for Contracted Services for grader work and miscellaneous expenses related to this account.
- ART. 37 To see if the Town will vote to raise and appropriate \$1,495 in addition \$1,255 carried forward for a total budget of \$2,750 for the maintenance of the Portage Lake Municipal Cemetery, and to allow lot sale revenue to be used for the same.
- ART. 38 To see if the Town will vote to raise and appropriate \$241 in addition to \$1,559 carried forward for a total budget of \$2,000 for the Beautification department.
- ART. 39 To see if the Town will vote to carry forward \$1,993 for the Portage Lake Recreation Department.

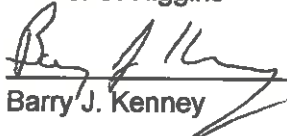
- ART. 40 To see if the Town will vote to raise and appropriate \$8,674 in addition to \$8,826 carried forward for a total budget of \$17,500 maintenance of the Campground, Public Beach, Boat Landing, Seaplane Base, Pavilion and Parks, and allow revenues from camping permits, donations and other reimbursements to be used for the same.
- ART. 41 To see if the Town will vote to carry forward \$5,000 for continued restorations and improvements to the Seaplane Base.
- ART. 42 To see if the Town will vote to raise and appropriate \$7,540 in addition to \$760 carried forward for a total budget of \$8,300 for street lights.
- ART. 43 To see if the Town will vote to raise and appropriate \$54,885 Ashland User Fees:
- | | |
|-------------------|-------------|
| Ambulance Service | \$31,975.98 |
| Library | \$8,785.77 |
| Recreation | \$14,122.91 |
- Note: Ashland fees increased due to a new formula being used to make the fees more equitable for all surrounding towns. This is an all or nothing situation: if we choose not to fund one of the programs, we will not get any of the programs. Reference Ashland's letter in this town book for more information.
- ART. 44 To see if the Town will vote to raise and appropriate \$3,110 for the following requested financial social services assistance:
- | | |
|---|----------|
| American Red Cross | \$500 |
| Aroostook Agency on Aging | \$300 |
| Aroostook County Action Program | \$78.20 |
| Ashland Food Pantry | \$350 |
| Catholic Charities of Maine | \$100 |
| Homeless Services of Aroostook | \$586.50 |
| Life Flight Foundation | \$391 |
| Maine Families Aroostook | \$200 |
| Martha & Mary's Soup Kitchen | \$100 |
| Maine Public Broadcasting Corp. | \$100 |
| Northern Maine Veteran's Cemetery | \$200 |
| VFW Post #9699 (Ashland) | \$100 |
| Dahlgren/Skidgel Veterans' Farm of Hope | \$100 |
- ART. 45 To see if the Town will vote to appropriate \$1,000 from Surplus to help the Ashland Area Food Pantry expand its building.
- ART. 46 To see if the Town will vote to appropriate \$5,000 from Tree Growth Reimbursement for financial assistance for Northwood Manor.
- ART. 47 To see if the Town will vote to appropriate \$500 from anticipated boat excise tax revenue for the Town's share of matching funds for the Portage Lake Association's cost share grant to aid in the identification and education of invasive aquatic plants in, or on, Portage Lake, and to accept reimbursement from the PLA for the payment of Courtesy Boat Inspectors during the summer.
- ART. 48 To see if the Town will vote to raise and appropriate \$2,500 for the Portage Lake Historical Society.
(Budget Committee makes no recommendation.)
- ART. 49 To see if the town will vote to raise and appropriate \$2,500 for the Portage Lake Snowmobile Club for the purpose of aiding in the maintenance of local snowmobile trails for public use, and to pay to the Portage Lake Snowmobile Club all snowmobile fees reimbursed to the Town from the State of Maine in the coming year.
(Budget Committee makes no recommendation.)

- ART. 50 To see if the Town will vote to raise and appropriate \$2,500 for the Portage Lakers ATV Club for aiding in the maintenance of the local ATV trail system for public use. (Budget Committee makes no recommendation)
- ART. 51 To see if the Town will vote to appropriate \$15,000 from Surplus in addition to \$5,000 carried forward for a new playground at the public beach. (Budget Committee makes no recommendation)
- ART. 52 To see if the Town will vote to appropriate \$3,375 from Surplus for an upgrade to a web-based format for the Town's accounting software (TRIO Web).
- ART. 53 To see if the Town will vote to allow the Portage Lakers Snowmobile Club build a new 40 X 70 groomer shed behind the existing groomer shed on Municipal Building property located at 20 School Street, and to allow the PLSC to keep and maintain the existing groomer shed as a storage shed.
- ART. 54 To see if the Town will vote to approve the purchase of a right-of-way near Overlook Drive on West Road from David J. Barry, located on tax map 11 lot 17 (see Appendix 1), for \$1 and additional closings costs paid for from Surplus. The purpose is to install a drainage ditch for that area of West Road. In addition, David J. Barry will receive any timber taken from the land to install said drainage ditch.

Dated: Wednesday, February 17, 2021


David M. Pierce, Chairman

Daniel C. Higgins

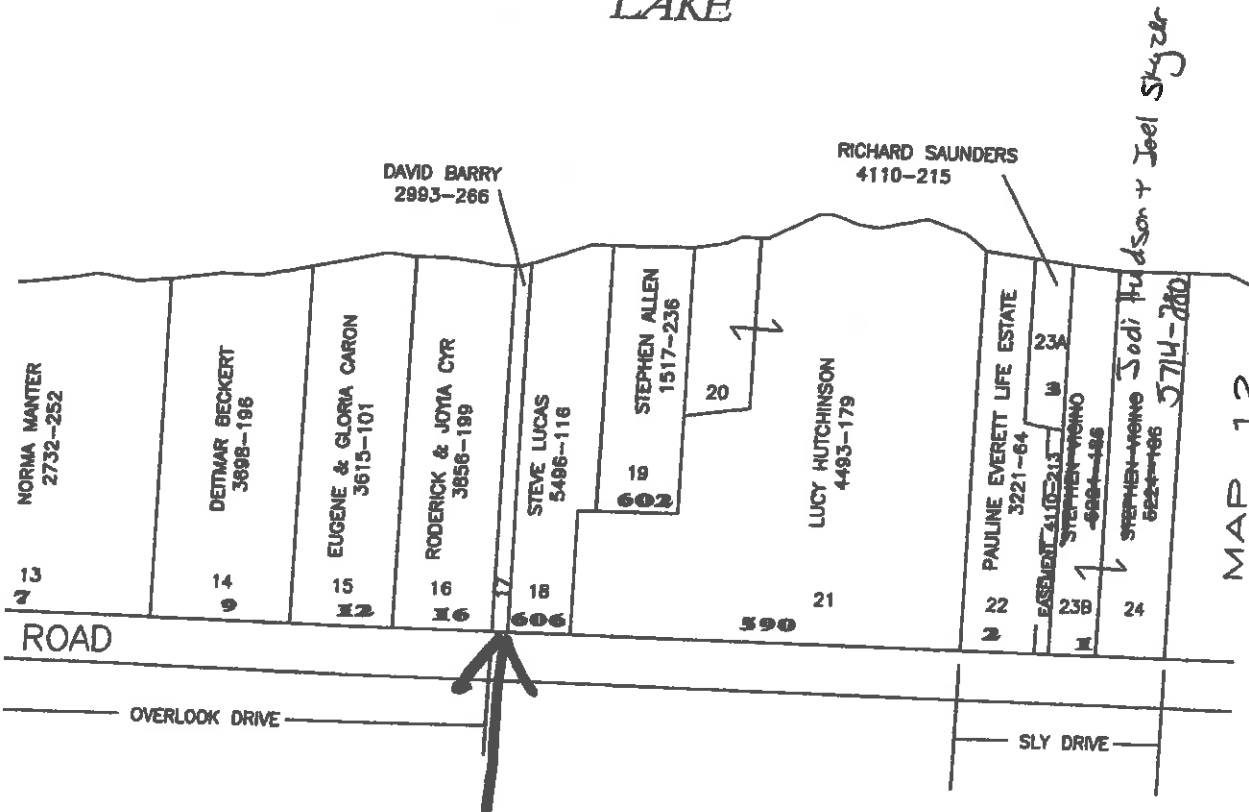

Barry J. Kenney

ATTEST: A TRUE COPY

PORTAGE LAKE TOWN CLERK

Appendix 1

LAKE



Proposed purchase

Prepared for: Town of Portage Lake
Date: January 2016
Drawn By: Amanda Pooler-Hall
Revisions:

Map provided by:
Real Value Associates, PLLC
P.O. Box 1357
Presque Isle, Maine 04763
207.540.1401

These maps are for General Reference and Assessment purposes only. They show the general shape and location of lots where such information was readily available. These maps do not constitute a survey, and should not be construed as being complete, accurate, or confirming ownership. They are not to be used for conveyance.

Property Map

TOWN OF PORTAGE LAKE

Aroostook County, ME

Map 11

January 2016

These maps are partially based on information provided in the maps prepared by: Brigham Engineering and Land Surveying.



26 TOTAL LOTS

PORTAGE LAKE ICE-OUT DATES

Ice-out is determined when a canoe can be paddled unencumbered from the Forestry to Oak Point and back.

1925	May 10		1961	May 15		1997	May 6
1926	May 26		1962	May 10		1998	April 30
1927	April 30		1963	May 11		1999	May 3
1928	May 16		1964	May 6		2000	April 30
1929	May 10		1965	May 4		2001	May 5
1930	May 7		1966	May 9		2002	April 27
1931	May 1		1967	May 7		2003	May 7
1932	May 8		1968	May 2		2004	April 27
1933	May 7		1969	May 11		2005	May 7
1934	May 30	Latest	1970	May 13		2006	April 25
1935	May 12		1971	May 13		2007	May 10
1936	May 3		1972	May 19		2008	May 4
1937	May 13		1973	May 7		2009	April 29
1938	April 28		1974	May 21		2010	April 21
1939	May 13		1975	May 15		2011	April 23
1940	May 11		1976	May 2		2012	April 17
1941	May 2		1977	May 12		2013	May 1
1942	May 4		1978	May 12		2014	May 9
1943	May 19		1979	May 3		2015	May 5
1944	May 8		1980	May 4		2016	May 7
1945	April 14	Earliest	1981	May 1		2017	May 5
1946	May 11		1982	May 9		2018	May 8
1947	May 18		1983	May 1		2019	May 6
1948	May 5		1984	May 8		2020	May 8
1949	May 1		1985	May 6			
1950	May 7		1986	April 28			
1951	April 29		1987	April 20			
1952	May 8		1988	April 28			
1953	May 5		1989	May 5			
1954	May 2		1990	April 30			
1955	May 3		1991	May 5			
1956	May 12		1992	May 11			
1957	May 2		1993	May 3			
1958	May 28		1994	May 12			
1959	May 9		1995	May 4			
1960	May 8		1996	May 3			

TOWN SERVICES DIRECTORY

Portage Lake Town Office 435-4361
Fax 435-6229

Mon -Thurs 8 AM - 4:30 PM

Fri 8 AM to 2 PM

*Winter Hours: M, W, Th. 8-4:30, F 8-2;
closed Tuesdays November to March

Portage Lake Post Office 432-6947

ALL EMERGENCY SERVICES DIAL 911

Fire Department

Ambulance Service

Maine State Police

Game Warden Services

Sheriff's Department 1-800-432-7842

General Assistance: Applications will be taken
Monday thru Thursday from 8:00 AM - 4:30 PM,
Fridays 8 am to 2 pm at the Town Office

Code Enforcement Hours:

As needed, call the Town Office for info or
email townofportage.codeenforcement@gmail.com

Ashland Transfer Station Hours:

Tuesdays 1-5

Thursdays 3-7

Saturdays 8-4

Ashland Food Pantry:

2nd Tuesday 5-7 PM

3rd Thursday 2-4 PM

Food Pantry coordinator: Mary Caron,
435-6015

State of Maine Driver's Examination: Ashland
Municipal Building by appointments made through
the Secretary of State, www.maine.gov/sos

Photo Driver License: State of Maine Motor
Vehicle Division at the Ashland Municipal Building.
FMI: 435-2311

Inland Fisheries & Wildlife Ashland Branch:
Station Hill Rd, Ashland. 435-3231

Ashland District School 435-3481
Superintendent's Office 435-3661

Ashland District School Library: Available to
the Greater Ashland community during from 7:30
AM - 3:30 PM, September thru mid-June. Note that
this library is for your use as well as for our pre-K to
Grade 12 students. The staff will be happy to assist you
with your library needs.

Ashland Community Library 435-6532
Mon. Wed., Fri.: 9 AM to 6 PM

Portage Lake Association: Meets May-
September. For more information contact Martha
LaPointe.

Portage Lakers Snowmobile Club: Meets 1st
Friday of Month, September thru April. For more
information contact Beech Kenney.

Portage Lakers ATV Club: Meets 2nd
Tuesday of the month year round. For more
information contact Rena Belanger.

Portage Lake Historical Society: Meets 4th
Monday of the month, April to August. Museum
open May- September, Saturdays 9am to noon
& Thursdays 4 pm to 6 pm. For more information
visit our Facebook page "Portage Lake, Maine,
Historical Society" or contact Corine Routhier.

Portage Hills Country Club: Open May to
September. Green fees and membership
information available by calling 435-8221 or visit
portagehills.org.

*Much more information about Portage
Lake can be found at
www.townofportage.org*