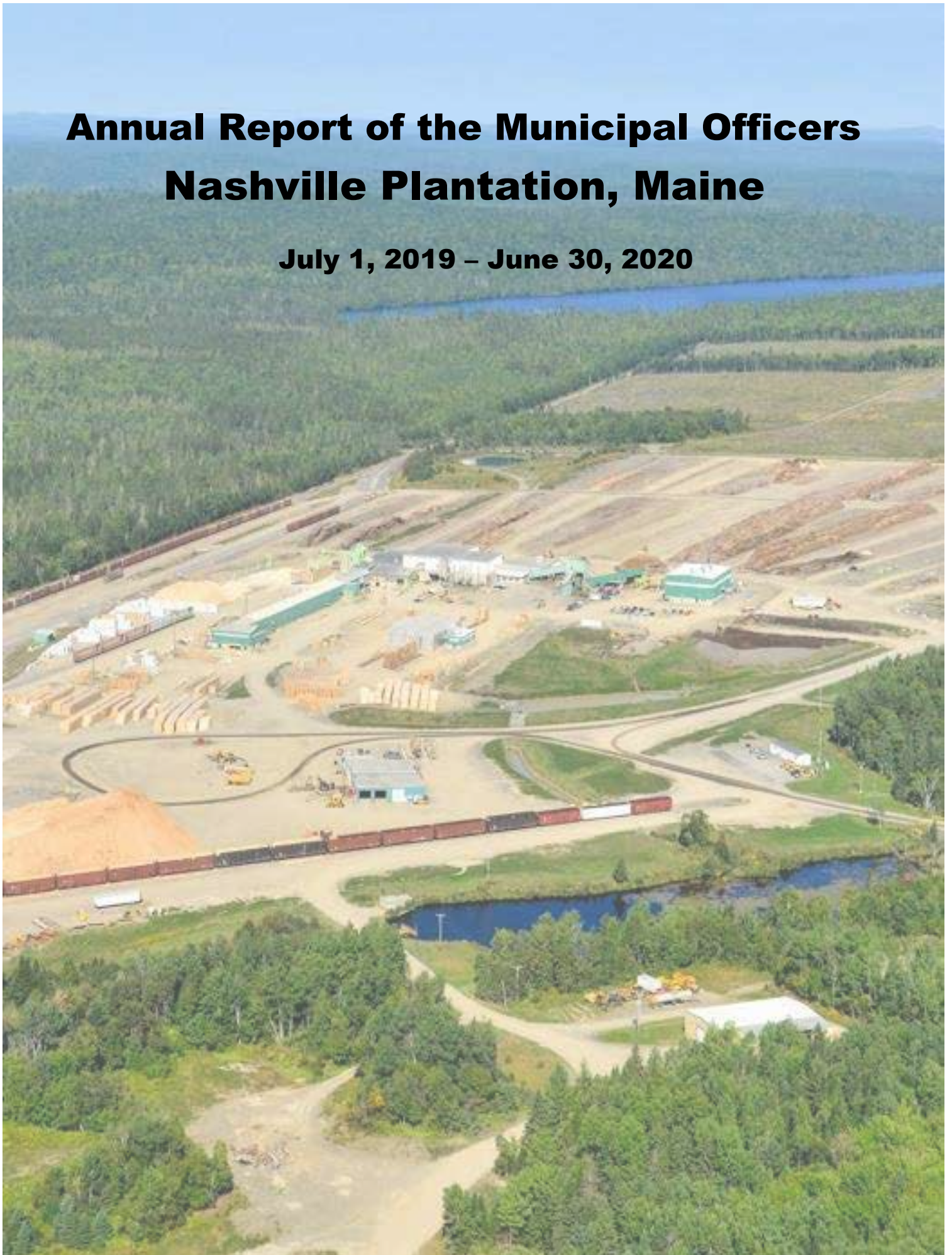


Annual Report of the Municipal Officers Nashville Plantation, Maine

July 1, 2019 – June 30, 2020



MUNICIPALITY OF NASHVILLE PLANTATION, MAINE

2020-2021 ASSESSORS' NOTICE

In accordance with Title 36, MRSA, Sec. 706, as amended, the Assessors of the Municipality of Nashville Plantation hereby give notice to all persons liable to taxation in said municipality, that they will be in session at the Nashville Plantation Town Hall in the said municipality, on the 1st of April, 2021, at 5:00 PM for the purpose of revising the lists of the estates taxable in said municipality.

OWNERS

All persons liable to taxation in the Municipality of Nashville Plantation, Maine and all Personal Representatives, Trustees, etc., of all estates taxable in said Municipality of such persons are hereby notified to furnish to THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the first day of April 2020 and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

ESTATES DISTRIBUTED

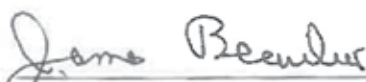
And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Personal Representative, or other person interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed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


"PENALTIES FOR NON-COMPLIANCE"

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

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

Date: September 24, 2020


James Beaulier, Assessor


Christine Murphy, Assessor


Mark Flint, Assessor

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

March 1, 2020

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

Dear Friends,

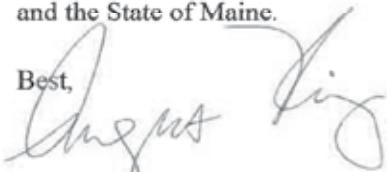
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best,



Angus S. King Jr.
United States Senator

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

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

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

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

State and Federal Government Representation

United States Senate

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

United States House of Representatives

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

Governor

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

Maine Senate

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

Maine House of Representatives

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

AVSWDD Report/Budget

Citizens of Nashville Plantation:

We ended 2019 under budget and carried forward \$25,500 to the 2020 budget. Recycling continues to be down in the amount of tonnage and the revenue received for it. We need to increase the amount of recycling. It is cheaper to recycle than to have it landfilled.

MSW/Recycling Report

1.345 tons of Municipal solid waste, OBW and Ash to AWS	\$112.801.35
49.19 tons of tires to BDS	\$ 5.902.80
9.93 tons of Universal waste	\$ 511.00
Trucking	<u>\$ 45.004.19</u>
2019 Expenses	\$164.219.34

RECYCLING INCOME

78.15 tons of recyclables	\$2.185.28
107.37 tons metal	<u>\$7.762.20</u>
2019 income	\$9.947.48

Recyclable materials: Cans (rinsed), glass jars (rinsed), newspaper, magazines (put glossy paper with newspaper), HDPE # 2 plastic jugs (rinsed) and cardboard.

Respectfully submitted,
David Shroat manager

AROOSTOOK VALLEY SOLID WASTE DISPOSAL DISTRICT

PO BOX 267
ASHLAND, ME 04732

September 25, 2020

Jim Beaulier
Selectmen Nashville Plantation
Nashville Plt., Me 04732

Nashville Plantation:

The 2021 disposal fee for MSW at AVSWDD will be \$7388.78, this reflects an increase of 2.5% (180.21) in our cost to dispose of our solid waste at the landfill. As before this does not include roadside pick-up or the removal of CDD (construction/demolition debris).

Please contact me at 435-8110 with any concerns you or the selectmen may have.

Sincerely

David Shroat
Manager
AVSWDD

2019-2020 PLANTATION OFFICERS

SELECT PERSONS

James Beaulier
Christine Murphy
Mark Flint

CLERK

Sarah Bauzenberger

DEPUTY CLERK

Corrine Routhier

TAX COLLECTOR

Corrine Routhier

TREASURER

Michelle Beaulier

ROAD COMMISSIONER

Robert Flint

REGISTRAR OF VOTERS

Sarah Bauzenberger

PLUMBING INSPECTOR

Maggie Pierce

HEALTH OFFICER

Lawrence Duchette

ANIMAL CONTROL OFFICER

Chris Walker

SUPERINTENDING SCHOOL COMMITTEE

Al Murphy
Irene Flint
Ed Bauzenberger

PLANTATION FIRE WARDENS

Ed Bauzenberger
Chris Walker

ACTUAL 2019-2020 BUDGET

ASSESSMENTS

County Taxes	\$ 70,244.00	
Municipal Appropriations	\$ 69,368.01	
Overlay*	\$ 4,319.55	
School/Education Appropriations	<u>\$ 43,879.88</u>	
Total Appropriations		\$ 187,811.44

Allowable Deductions

State Municipal Revenue Sharing	\$ 94.16	
Homestead Reimbursement*	\$ 487.50	
BETE Reimbursement	\$116,128.60	
Other Revenues (From Excise Taxes)	<u>\$ 15,000.00</u>	
Total Deductions		<u>\$ 131,710.26</u>
Net Assessment for Commitment (Taxes to be raised)		\$ 56,101.18

ASSESSORS' REPORT

Local Real Estate Valuation (Land/Buildings)	\$ 16,382,000.00
Local Personal Property Valuation	\$ 879,900.00
Total Assessed Value of Real Estate and Personal Property	\$ 17,261,900.00

X Tax Rate of 0.00325
= **\$56,101.18**

\$172,717.27 - \$168,397.73 = \$4,319.54 Overlay (Item 23, Assessors' Warrant)
(Tax) (Net to be raised)

PROPOSED 2020-2021 BUDGET

School Budget	\$ 46,673.69
General Budget	\$ 75,590.03
County Taxes	<u>\$ 71,346.00</u>
Total	\$193,609.72

IMPORTANT INFORMATION FROM THE CLERK'S OFFICE
2019-2020

Election Information

Town Meeting	10/17/2019	7 voters
School Budget Meeting	10/17/2020	7 voters
Primary Election	03/03/2020	6 voters

Motor Vehicle Registration:

Maine Law requires that all vehicles 1995 and newer must have a title. When registering a new vehicle, here is a brief list of common items that are required in order for the Town to process your registration:

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

Boat, ATV or Snowmobile registration:

When re-registering a recreational vehicle bring your old registration to renew. Or these can now be done online by going to http://www.maine.gov/ifw/atv_snowmobile_watercraft/registration.html.

When registering a recreational vehicle for the first time, you will need...

If **Dealer Sale**, bring the following items:

- Proof of sales tax paid
- VIN, make, model and year
- Boat length and motor size (if registering a boat)

If **Private Sale**, bring the following items:

- Bill of sale with the serial number and the seller's name and address
- VIN, make, model and year
- Boat length and motor size (if registering a boat)
- For trailer and boat sales, these must be separated on the bill of sale to show the price of each

Licensing a dog:

The fees for licensing neutered/spayed dogs are \$6.00 and require a neutering/spaying certificate. Dogs that are not neutered/spayed or fail to provide a certificate are \$11.00. A rabies certificate (not the tag) is also required at the time of licensing. If a dog is not registered by January 31st, a \$25.00 late fee per dog will be assessed.

Vital Records:

Marriage licenses are \$40.00. Certified copies of birth, death and marriage certificates are \$15.00 for the first copy and \$6.00 for each additional copy of the same record.

When requesting a copy of a vital record we require verification of identity to show the link between the applicant and the person on record and establish his/her rights to the document requested. Please provide a copy of one of the following with your application:

- Valid driver's license
- Passport
- Other government issued identification with photo

Vital Statics Report

Marriages - 1
Births - 0
Death - 0

Sarah Bauzenberger
Town Clerk

Certificate Of Settlement

36 M.R.S.A § 763

COUNTY OF Aroostook ss.

STATE OF MAINE

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

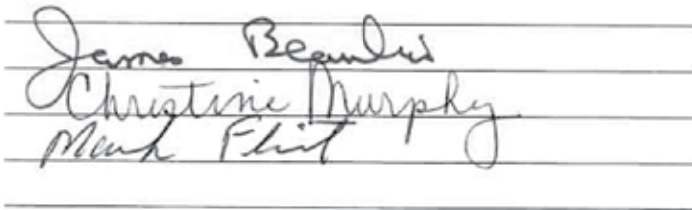
We hereby certify that the 2019 taxes committed to you consisting of:

Real and Personal Tax commitments:	\$56,101.23
Supplemental commitments totaling:	\$0.00
Interest	\$50.06
A grand total of:	\$56,151.29
Cash Payments:	\$55,982.29
Abatements Granted:	\$0.00
Tax Lien Mortgages: (Recorded in the Southern Aroostook County Registry	\$0.00
Other Credits:	\$169.00
A net total of:	\$56,151.29
Balance Due of:	\$0.00

Under authority contained in MRSA, Title 36, Section 763, as amended, we hereby discharge you from further liability or obligation to collect the balance due of : \$0.00 and acknowledge receipt of the tax lists for the taxable year 2019.

Given under our hands this 13th day of March 2020.

Municipal Officers



PTA 258 (05/00)

Nashville Plantation Outstanding Taxes as of 6/30/2020

Principle Only

Real Estate Taxes Outstanding

There are no outstanding Real Estate Taxes to report

Personal Property Taxes Outstanding

There are no outstanding Personal Property taxes to report

Total 2019-2020 Nashville Plantation Outstanding Taxes as of 6/30/2020 **\$0.00**

Did you Know...?

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

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

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

Respectfully Submitted,

Corrine Routhier
Tax Collector

Municipality of Nashville Plantation
Treasurer's Warrant
July 2019 through June 2020

Date	Num	Name	Account	Split	Amount
07/01/2019	1496	Barker, Amanda	1000 · Katahdin Checking	-SPLIT-	\$ (92.35)
07/01/2019	1497	Flint, Robert	1000 · Katahdin Checking	-SPLIT-	\$ (92.35)
07/01/2019	1498	Johnson, Gehrig	1000 · Katahdin Checking	-SPLIT-	\$ (2,463.75)
07/01/2019	1499	Long, Tracy	1000 · Katahdin Checking	-SPLIT-	\$ (808.06)
07/01/2019	1500	Murphy {School Board}, A. Allen	1000 · Katahdin Checking	-SPLIT-	\$ (92.35)
07/01/2019	1494	MSAD #32	1000 · Katahdin Checking	-SPLIT-	\$ (30,694.25)
07/01/2019	1495	MSBA	1000 · Katahdin Checking	601 · Education	\$ (101.00)
07/17/2019	1501	United States Treasury	1000 · Katahdin Checking	-SPLIT-	\$ (577.58)
07/19/2019	1502	Emera	1000 · Katahdin Checking	603-13 · General Government	\$ -
07/25/2019	1503	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$ (0.16)
07/25/2019	1504	Maine Municipal Association	1000 · Katahdin Checking	Casualty & Property Insurance	\$ (2,635.00)
07/25/2019	1505	Chester M. Kearney	1000 · Katahdin Checking	603-13 · General Government	\$ (775.00)
07/30/2019	1506	Treasurer, State of Maine	1000 · Katahdin Checking	607 · Maine LURC Fees	\$ (9,297.00)
08/15/2019	1507	Ben Jackson	1000 · Katahdin Checking	603-20 · Uncategorized Expenses	\$ (68.00)
08/15/2019	1492	Pierce, Maggie	1000 · Katahdin Checking	603-01 · Plantation Officers	\$ -
09/08/2019	1509	Cary Pelletier	1000 · Katahdin Checking	603-12 · Building & Property Repairs	\$ (144.00)
09/08/2019	1510	Beaulier, James H	1000 · Katahdin Checking	-SPLIT-	\$ (116.38)
09/13/2019	EFT	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$ (15.72)
09/26/2019	1511	Postmaster	1000 · Katahdin Checking	603-13 · General Government	\$ (64.00)
10/15/2019		Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$ (15.72)
10/20/2019	1512	Chester M. Kearney	1000 · Katahdin Checking	603-06 · 632 - Municipal Audit	\$ (3,200.00)
10/20/2019	1513	Portage Construction	1000 · Katahdin Checking	603-12 · Building & Property Repairs	\$ (3,590.00)
10/20/2019	1514	Corrine Routhier	1000 · Katahdin Checking	603-13 · General Government	\$ (100.00)
10/20/2019	1515	Sarah Bauzenberger	1000 · Katahdin Checking	603-13 · General Government	\$ (50.00)
10/20/2019	1516	DDR	1000 · Katahdin Checking	-SPLIT-	\$ (1,110.00)
10/20/2019	1517	Bangor Publishing Company	1000 · Katahdin Checking	603-13 · General Government	\$ (323.52)
10/20/2019	1519	Northern Business Products	1000 · Katahdin Checking	603-13 · General Government	\$ (3,230.00)
10/20/2019	1518	Void	1000 · Katahdin Checking	603-13 · General Government	\$ -
11/03/2019	1520	United States Treasury	1000 · Katahdin Checking	-SPLIT-	\$ (252.28)
11/12/2019	1527	AVSWDD	1000 · Katahdin Checking	606 · Solid Waste Disposal	\$ (3,604.29)
11/12/2019	1528	Southern Aroostook Registry of Deeds	1000 · Katahdin Checking	603-13 · General Government	\$ (100.00)
11/12/2019	1529	Northern Business Products	1000 · Katahdin Checking	603-13 · General Government	\$ (78.30)
11/12/2019	1530	Postmaster USPS	1000 · Katahdin Checking	603-13 · General Government	\$ (110.00)
11/12/2019	1522	Beaulier, James H	1000 · Katahdin Checking	-SPLIT-	\$ (1,154.37)
11/12/2019	1523	Beaulier, Michelle L	1000 · Katahdin Checking	-SPLIT-	\$ (1,038.94)
11/12/2019	1524	Flint, Mark .	1000 · Katahdin Checking	-SPLIT-	\$ (277.05)
11/12/2019	1525	Murphy, Christine H	1000 · Katahdin Checking	-SPLIT-	\$ (277.05)
11/12/2019	1531	Central Aroostook Soil & Water	1000 · Katahdin Checking	610-10 · CA Soil & Water	\$ (100.00)
11/12/2019	1532	Town of Ashland	1000 · Katahdin Checking	-SPLIT-	\$ (19,519.41)
11/12/2019	1533	Ashland Logging Museum, Inc.	1000 · Katahdin Checking	610-08 · Ashland Logging Museum	\$ (100.00)
11/12/2019	1534	Aroostook Area Agency on Aging	1000 · Katahdin Checking	610-03 · AAA	\$ (25.00)
11/12/2019	1535	ACAP	1000 · Katahdin Checking	610-01 · ACAP	\$ (9.20)

Municipality of Nashville Plantation
Treasurer's Warrant
July 2019 through June 2020

11/12/2019	1536	Central Aroostook Humane Society	1000 · Katahdin Checking	610-11 · CA Humane Society	\$	(87.40)
11/12/2019	1537	Homeless Services of Aroostook	1000 · Katahdin Checking	610-13 · Homeless Services of Aroo	\$	(100.00)
11/12/2019	1538	Maine Public Broadcasting Corporation	1000 · Katahdin Checking	610-16 · ME Public Broadcasting	\$	(100.00)
11/12/2019	1539	Northern Maine Veteran's Cemetery	1000 · Katahdin Checking	610-06 · Norther Maine Veterans Cemetary	\$	(500.00)
11/12/2019	1540	Patten Lumbermen's Museum	1000 · Katahdin Checking	610-07 · Patten Lumbermen's Museum	\$	(100.00)
11/12/2019	1541	Ashland Area Summerfest	1000 · Katahdin Checking	610-19 · Ashland summerfest	\$	(100.00)
11/12/2019	1521	Pierce, Maggie	1000 · Katahdin Checking	-SPLIT-	\$	(738.80)
11/12/2019	1526	Flint, Robert	1000 · Katahdin Checking	-SPLIT-	\$	(923.50)
11/12/2019	1542	Town of Portage Lake	1000 · Katahdin Checking	-SPLIT-	\$	(5,785.00)
11/14/2019	EFT	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(17.19)
11/14/2019	1543	Treasurer County of Aroostook	1000 · Katahdin Checking	602 · County Tax	\$	(70,244.00)
11/14/2019	1544	Pierce, Maggie	1000 · Katahdin Checking	-SPLIT-	\$	(250.00)
11/14/2019	1545	Chris Walker	1000 · Katahdin Checking	603-04C · Animal Control Officer	\$	(300.00)
12/13/2019	EFT	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(23.81)
12/23/2019	1551	BRSA, Inc	1000 · Katahdin Checking	603-12 · Building & Property Repairs	\$	(837.90)
12/23/2019	1552	MSAD #32	1000 · Katahdin Checking	-SPLIT-	\$	(32,124.81)
12/23/2019	1547	Bauzenberger {Sch. Board}, Edwin	1000 · Katahdin Checking	-SPLIT-	\$	(92.35)
12/23/2019	1548	Flint {School Board}, Irene	1000 · Katahdin Checking	-SPLIT-	\$	(92.35)
12/23/2019	1549	Long, Tracy	1000 · Katahdin Checking	-SPLIT-	\$	(808.06)
12/23/2019	1550	Murphy {School Board}, A. Allen	1000 · Katahdin Checking	-SPLIT-	\$	(92.35)
01/09/2020	1553	United States Treasury	1000 · Katahdin Checking	-SPLIT-	\$	(910.36)
01/09/2020	1554	Maine Municipal Association	1000 · Katahdin Checking	Workers' Compensation	\$	(500.00)
01/15/2020		Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(15.72)
02/09/2020	1555	AVSWDD	1000 · Katahdin Checking	606 · Solid Waste Disposal	\$	(3,604.29)
02/09/2020	1556	Maine Municipal Association	1000 · Katahdin Checking	Dues	\$	(1,430.00)
02/09/2020	1557	Ashland Snowmobile Club, Inc.	1000 · Katahdin Checking	550 · Snowmobile Reg. Fund	\$	(52.96)
02/10/2020	1546	Seven Rivers Limited Partnership	1000 · Katahdin Checking	621 · Abatements	\$	(354.21)
02/13/2020		Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(15.72)
02/18/2020	NSF	Sarah Brooks	1000 · Katahdin Checking	603-20 · Uncategorized Expenses	\$	(362.89)
03/13/2020	EFT	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(15.72)
04/13/2020	EFT	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(15.72)
04/16/2020	1558	DDR	1000 · Katahdin Checking	606 · Solid Waste Disposal	\$	(1,110.00)
04/16/2020	1559	Ashland Area Summerfest	1000 · Katahdin Checking	610-19 · Ashland summerfest	\$	(100.00)
05/14/2020	EFT	Emera	1000 · Katahdin Checking	603-13 · General Government	\$	(15.72)
06/11/2020	EFT	Emera Maine	1000 · Katahdin Checking	603-13 · General Government	\$	(15.72)
06/25/2020	1560	Beaulier, James H	1000 · Katahdin Checking	-SPLIT-	\$	(1,154.37)
06/25/2020	1561	Beaulier, Michelle L	1000 · Katahdin Checking	-SPLIT-	\$	(1,038.94)
06/25/2020	1562	Flint, Mark .	1000 · Katahdin Checking	-SPLIT-	\$	(277.05)
06/25/2020	1563	Murphy, Christine H	1000 · Katahdin Checking	-SPLIT-	\$	(277.05)
06/25/2020	1564	Pierce, Maggie	1000 · Katahdin Checking	=-SPLIT-	\$	(738.80)

NASHVILLE PLANTATION, MAINE

FINANCIAL STATEMENTS

JUNE 30, 2020

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STATUTE REQUIREMENTS 30



Chester M. Kearney

Certified Public Accountants

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

To the Board of Selectmen of
Nashville Plantation, Maine

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, its major fund and the aggregate remaining fund information of Nashville Plantation, Maine, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Plantation'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.

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, its major fund and the aggregate remaining fund information of Nashville Plantation, Maine, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nashville Plantation's basic financial statements as a whole. The accompanying supplementary information on pages 19 through 27 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2020 on our consideration of Nashville Plantation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Plantation's internal control over financial reporting and compliance.

Other Reporting Required by the Maine School Finance Act

In accordance with the Maine School Finance Act, we have also issued our report dated September 23, 2020 on our consideration of Nashville Plantation's compliance with the requirements of the Maine School Finance Act. The purpose of that report is to describe the scope of our testing of compliance with the Maine School Finance Act.

Chester M. Kearney

Presque Isle, Maine
September 23, 2020

BASIC FINANCIAL STATEMENTS

NASHVILLE PLANTATION, MAINE

STATEMENT OF NET POSITION

JUNE 30, 2020

	Primary Government Governmental Activities
ASSETS	
Current Assets	
Cash and equivalents	203,605
Grants receivable	1,481
Total Current Assets	<u>205,086</u>
Non-Current Assets	
Investments	1,177,710
Capital assets, net of accumulated depreciation	10,334
Total Non-Current Assets	<u>1,188,044</u>
TOTAL ASSETS	<u>1,393,130</u>
LIABILITIES	
Accounts payable	16,225
Due to other governments	607
Total liabilities	<u>16,832</u>
NET POSITION	
Invested in capital assets	10,334
Restricted for:	
Education	40,174
Unrestricted	1,325,790
Total net position	<u><u>1,376,298</u></u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					Primary Government
Governmental activities:					Governmental
Education	53,200		9,687		(43,513)
County tax	70,244				(70,244)
Administration	33,337				(33,337)
Ambulance service	3,845				(3,845)
Fire protection	13,892				(13,892)
Solid waste disposal	9,428				(9,428)
L.U.R.C.	9,297				(9,297)
Town roads	1,000		172		(828)
Ashland recreation	1,300				(1,300)
Outside agencies	<u>1,804</u>				<u>(1,804)</u>
Total government activities	<u>197,347</u>	<u>-</u>	<u>9,859</u>	<u>-</u>	<u>(187,488)</u>
General revenues:					
Property taxes					55,578
Excise taxes					22,252
State assistance					128,755
Interest and investment income					15,313
Other revenues					12,594
Unrealized gain on investments					<u>31,830</u>
Total general revenues					<u>266,322</u>
Change in net assets					78,834
Net Position - beginning of year					<u>1,297,464</u>
Net Position - end of year					<u>1,376,298</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS AND RECONCILIATION OF THE GOVERNMENTAL FUNDS

BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2020

	GENERAL FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS		
Current Assets		
Cash	203,605	203,605
Grants receivable	1,481	1,481
	<u>205,086</u>	<u>205,086</u>
Non-Current Assets		
Investments	1,177,710	1,177,710
Total Assets	<u>1,382,796</u>	<u>1,382,796</u>
LIABILITIES		
Accounts payable	16,225	16,225
Due to other governments	607	607
Total Liabilities	<u>16,832</u>	<u>16,832</u>
FUND BALANCES		
Restricted:		
Education	40,174	40,174
Assigned:		
Capital projects	6,025	6,025
Fire control	33,266	33,266
Town hall repairs	3,278	3,278
Unassigned	1,283,221	1,283,221
Total Fund Balance	<u>1,365,964</u>	<u>1,365,964</u>
	<u>1,382,796</u>	<u>1,382,796</u>
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE TO THE STATEMENT OF NET POSITION		
Fund Balance		1,365,964
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.		10,334
Net position of government activities		<u>1,376,298</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-

GOVERNMENTAL FUND AND RECONCILIATION OF THE STATEMENT

OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF

GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2020

	GENERAL FUND
REVENUES	
Property taxes	55,578
State assistance	138,614
Other revenues	<u>50,159</u>
TOTAL REVENUES	<u>244,351</u>
EXPENDITURES	
Current	
Education	53,200
County tax	70,244
Administration	32,268
Ambulance service	3,845
Fire protection	13,892
Solid waste disposal	9,428
L.U.R.C.	9,297
Town roads	1,000
Ashland recreation	1,300
Outside agencies	<u>1,804</u>
TOTAL EXPENDITURES	<u>196,278</u>
OTHER ITEMS	
Unrealized gain on investments	31,830
EXCESS OF EXPENDITURES OVER REVENUES	<u>79,903</u>
NET CHANGE IN FUND BALANCE	<u>79,903</u>
FUND BALANCE - JULY 1, 2019	<u>1,286,061</u>
FUND BALANCE - JUNE 30, 2020	<u>1,365,964</u>
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES	
NET CHANGE IN FUND BALANCE	79,903
Amounts reported for governmental activities in the Statement of Activities are different because:	
Depreciation expense	<u>(1,069)</u>
Change in net position of governmental activities	<u>78,834</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE
NOTES TO FINANCIAL STATEMENTS
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NASHVILLE PLANTATION, MAINE
NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Nashville Plantation, Maine, is incorporated under the laws of the State of Maine. The Plantation is a municipal corporation that operates under the Plantation meeting, and board of selectmen form of government. The accompanying financial statements present the activities of Nashville Plantation, Maine.

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

Basis of Presentation – Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the Plantation as a whole. These statements include the financial activities of the overall government, except the fiduciary activities. These statements distinguish between the governmental and business-type activities, if any, of the Plantation. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external users.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Plantation's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Plantation does not allocate indirect expenses to functions in the statement of activities. Program revenues include (a) fees, fines, and charges paid by those recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including taxes, are presented as general revenues.

Separate financial statements are provided for governmental funds, propriety funds, if any, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Basis of Presentation – Government-Wide and Fund Financial Statements (cont'd.)

Fund financial statements provide information about the Plantation's funds including its fiduciary fund. Each individual fund is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Separate statements for each fund category – governmental, propriety, if any, and fiduciary, if any, are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The Plantation reports the following major governmental funds:

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the Plantation's operating fund.

Measurement Focus and Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Plantation gives (or receives) value without directly receiving (or giving) equal value in exchange, includes property taxes, grants, entitlements and donations. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been met.

Governmental-fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property tax revenues are recognized in the fiscal period for which the items have been levied. This policy is believed to be in conformity with the policy of other local governments in Maine. Property taxes and inter-governmental revenues and grants are considered to be susceptible to accrual.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt are reported as other financing sources.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Measurement Focus and Basis of Accounting (cont'd.)

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

Deposits and 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 generating the investments. All deposits are carried at cost plus accrued interest.

The laws of the State of Maine under 30-A M.R.S.A. Sections 5706-5719 limit investment of municipal funds to investments described within that law. The law authorizes the Plantation to invest in various financial institutions insured by Federal Deposit Insurance Corporation and the National Credit Union Association.

Repurchase agreements are allowed to the extent secured by the obligations of the United States Government, as defined in Section 5712, Subsection 1, provided that the market value of the underlying obligation is equal to or greater than the amount of the municipality's investment and that the municipality's security interest is perfected.

Investments in mutual funds are limited to bonds and other direct obligations of the United States Government or repurchase agreements secured by bonds and other direct obligations of the United States Government.

For other securities, including the above-mentioned investment vehicles, minimum security quality grade requirements are mandated in conjunction with percentage limitations of reserve amounts or portfolio balances, depending upon the type of the applicable securities purchased.

Tax acquired property

The Plantation records all tax acquired property at the lesser of fair market value or the taxes due on the property at the time of foreclosure. As of June 30, 2020, the Plantation did not have any tax acquired property.

Cash and Cash Equivalents

Nashville Plantation considers all highly liquid investments (including restricted assets) with a maturity of three (3) months or less when purchased to be cash equivalents.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Receivables and Payables

All outstanding uncollected taxes are considered fully collectible by management of the Plantation. Thus, no reserve for uncollectable taxes has been established.

Property Taxes

Property taxes are levied as of April 1, 2019 and are used to finance the operations of the Plantation for the fiscal year beginning July 1, 2019. Taxes are committed for collection on October 21, 2019 and are due and payable on or before December 23, 2019. In accordance with Maine law, taxes not collected within 8 months following the date of commitment are secured by liens.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues. Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Plantation has the authority to foreclose on property eighteen months after the filing of the lien if the tax lien and associated costs remain unpaid.

Capital Assets

All purchased or constructed capital assets are reported at cost or estimated historical cost. Subsequently, purchased or constructed capital assets are reported at cost or estimated historical cost and donated fixed assets are recorded at their estimated fair value at the date of donation. Due to the Plantation's size, the Plantation is not required to report major general infrastructure assets retroactively. It is the Plantation's policy to report major general infrastructure assets prospectively. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are defined by the Plantation as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of 2 years. These capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	20
Equipment	5
Land and Office Improvements	15

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Equity

The Plantation follows Government Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). GASB 54 establishes a fund balance hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds and defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

Under the GASB #54 reporting format, fund balance is reported as follows:

- Non-spendable-Items that are either not in spendable form or legally or contractually required to remain intact.
- Restricted fund balance-Resources that have constraints imposed by creditors, grantors, contributors or laws and regulations of other governments; or amounts that have very stringent conditions imposed by external parties or law.
- Unrestricted fund balance-Has 3 components;
 - Committed fund balance-Amounts with internally imposed restrictions mandated by the government's highest level of decision making authority which require action from that authority to be redeployed. In the case of Nashville Plantation, this action requires a vote at a town meeting.
 - Assigned fund balance-Amounts that are constrained by the government's intent that they will be used for specific purposes. Decision making authority with respect to these amounts lies with a committee or other government official (board of selectpersons) but not the highest level authority.
 - Undesignated fund balance-This is the residual balance of the general fund which represents the remaining fund balance after allocation to the other fund balance categories. It reflects resources that are available for further appropriation and expenditure for general governmental purposes.

Net Position

Net position represents the difference between assets and liabilities. Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Plantation or through external restrictions.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Other General Items

The Plantation is exposed to various risks of loss related to torts; theft of, damages to and destruction of assets; errors and omissions; and natural disasters for which the Plantation carries commercial insurance. Settled claims, if any, resulting from these risks, have not exceeded commercial insurance coverage.

Minimum Fund Balance

The council has not adopted a financial policy to maintaining a minimum level of unrestricted fund balance in the general fund.

Estimates

The preparation of the 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.

Abatements

The Planation negotiates property tax abatement agreements on an individual taxpayer basis. The Plantation had \$354 of tax abatements in the year ending June 20, 2020.

Compensated Absences

The Planation does not provide any post-employment benefits or paid time off for its employees.

(2) BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except for special revenue funds and the capital projects funds, which adopt project-length budgets.

The budget is prepared by the Board of Assessors. From this information, warrant articles are prepared for the annual Plantation meeting. The warrant articles include budget recommendations of the Board of Assessors as well as the prior years appropriated amounts.

The 2019-2020 fiscal budget was approved at the annual Plantation meeting held on October 15, 2019.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(3) CASH AND INVESTMENTS

The Plantation's deposits at year end were covered in full by Federal Depository Insurance Corporation (FDIC) and collateralized in the amount of \$204,897.

The Plantation's cash is categorized to give an indication of the level of risk assumed by the Plantation at year end. These categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Plantation or by its agent in the Plantation's name.

Category #2 - Collateralized with securities held by the pledging financial institutions Trust department or agent in the Plantation's name.

Category #3 - Uncollateralized, which includes any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Plantation's name.

At June 30, 2020, the Plantation's funds were on deposit with the banks listed below:

<u>BANK - TYPE OF ACCOUNT</u>	<u>CARRYING AMOUNT</u>	<u>BANK BALANCE</u>	<u>CATEGORY</u>		
			<u>#1</u>	<u>#2</u>	<u>#3</u>
Katahdin Trust Company Checking account	203,505	204,897	204,897		
Petty Cash	<u>100</u>				
	<u>203,605</u>	<u>204,897</u>	<u>204,897</u>	<u>None</u>	<u>None</u>

The Plantation's investments carried at fair market value as of June 30 are:

	<u>Temporary Cash and Equivalents</u>	<u>Government and Agency Issues</u>	<u>Total</u>
June 30, 2020			
Fair Value	-	1,177,710	1,177,710
Cost	-	<u>1,122,293</u>	<u>1,122,293</u>
Unrealized gain (loss)	=	<u>55,417</u>	<u>55,417</u>
June 30, 2019			
Fair Value	-	1,130,947	1,130,947
Cost	-	<u>1,107,913</u>	<u>1,107,913</u>
Unrealized gain (loss)	=	<u>23,034</u>	<u>23,034</u>

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(3) CASH AND INVESTMENTS (cont'd.)

The following summarizes the relationship between cost and market values of invested assets:

	<u>Cost</u>	<u>Market</u>	<u>Excess of Market Over Cost</u>
Balance at end of year	1,122,293	1,177,710	55,417
Unrealized gains from prior years			(23,587)
Total unrealized gains for the year			<u>31,830</u>
Investments consist of:			
Fixed income government bonds			493,177
CD's			486,799
Insured money market account			<u>197,734</u>
			<u>1,177,710</u>

(4) CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Buildings	8,000			8,000
Equipment	2,712			2,712
Office Improvements	9,206			9,206
Land Improvements	<u>6,837</u>			<u>6,837</u>
Total capital assets being depreciated	<u>26,755</u>			<u>26,755</u>
Less accumulated depreciation for:				
Buildings	8,000			8,000
Equipment	2,712			2,712
Office Improvements	4,298	613		4,911
Land Improvements	<u>342</u>	<u>456</u>		<u>798</u>
Total accumulated depreciation	<u>15,352</u>	<u>1,069</u>		<u>16,421</u>
Capital assets, net	<u>11,403</u>	<u>(1,069)</u>	<u>-0-</u>	<u>10,334</u>

(5) LEGAL DEBT LIMIT

The maximum legal debt limit for the Plantation is \$1,295,000, 7.5% of the 2019 state valuation of the Plantation, which amounted to \$17,261,900.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(6) PROPERTY TAXES - GENERAL FUND

Property taxes are made up of the following:

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Commitment	51,782	56,101	4,319
Discounts and Abatements	<u>(2,000)</u>	<u>(523)</u>	<u>1,477</u>
	<u>49,782</u>	<u>55,578</u>	<u>5,796</u>

For the fiscal year ended June 30, 2020 Nashville Plantation received approximately 50% of its property tax revenue from one taxpayer.

(7) STATE ASSISTANCE - GENERAL FUND

These revenues, at June 30, 2020, are as follows:

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Revenue Sharing	94	193	99
Education Subsidy	-0-	8,064	8,064
Local Entitlement	-0-	1,623	1,623
Tree Growth	-0-	11,977	11,977
BETE Reimbursement	116,129	116,139	10
Homestead Exemption	487	446	(41)
Other	<u>-0-</u>	<u>172</u>	<u>172</u>
	<u>116,710</u>	<u>138,614</u>	<u>21,904</u>

(8) OTHER REVENUES - GENERAL FUND

These revenues, at June 30, 2020, are as follows:

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Interest	-0-	223	223
Investment income	-0-	15,090	15,090
Excise taxes	15,000	22,252	7,252
Other	<u>-0-</u>	<u>12,594</u>	<u>12,594</u>
	<u>15,000</u>	<u>50,159</u>	<u>35,159</u>

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(9) RISK MANAGEMENT

Nashville Plantation is exposed to various risks of losses related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Plantation maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Plantation's management **estimates** that the amount of actual or potential claims against the Plantation as of June 30, 2020 will not materially affect the financial condition of the Plantation.

(10) SUBSEQUENT EVENTS

Management has evaluated all subsequent events through September 23, 2020, the date the financial statements were available to be issued, and determined that no additional disclosures are required in order for these financial statements to be fairly stated.

(11) EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2020, expenditures exceeded appropriations in the administration and outside agencies functions.

(12) TAXES

As a municipal entity, the Plantation is not subject to Federal and State income taxes, accordingly it is not necessary to consider the effects of any uncertain tax positions.

The Plantation's payroll tax returns are subject to review and examination by federal and state authorities. No examinations have been conducted by the federal or state taxing authorities and no correspondence has been received from these authorities.

(13) COVID-19

The COVID-19 outbreak in the United States has caused disruption through mandated and voluntary closings. Management is presently evaluating the effect of the disruptions on operations. The related financial impact and duration cannot be reasonably estimated at this time by management.

REQUIRED SUPPLEMENTARY INFORMATION

NASHVILLE PLANTATION, MAINE

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Property taxes				
Commitment	51,782	51,782	56,101	4,319
Discounts and abatements	(2,000)	(2,000)	(523)	1,477
Net property taxes	49,782	49,782	55,578	5,796
State assistance				
Revenue sharing	94	94	193	99
Education subsidy	-	-	8,064	8,064
Local entitlement	-	-	1,623	1,623
Tree growth	-	-	11,977	11,977
BETE reimbursement	116,129	116,129	116,139	10
Homestead exemption	487	487	446	(41)
Miscellaneous State assistance	-	-	172	172
Other revenues				
Interest	-	-	223	223
Investment income	-	-	15,090	15,090
Other	15,000	15,000	34,846	19,846
TOTAL REVENUES	181,492	181,492	244,351	62,859
EXPENDITURES				
Education	100,675	100,675	53,200	47,475
County tax	70,244	70,244	70,244	-
Administration	25,930	25,930	32,268	(6,338)
Ambulance service	3,845	3,845	3,845	-
Fire protection	13,892	13,892	13,892	-
Solid waste disposal	10,400	10,400	9,428	972
L.U.R.C.	9,297	9,297	9,297	-
Town roads	1,000	1,000	1,000	-
Ashland recreation	1,300	1,300	1,300	-
Outside agencies	1,704	1,704	1,804	(100)
TOTAL EXPENDITURES	238,287	238,287	196,278	42,009
OTHER ITEMS				
Unrealized gain on investments	-	-	31,830	31,830
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(56,795)	(56,795)	79,903	136,698
NET CHANGE IN FUND BALANCE	(56,795)	(56,795)	79,903	136,698
FUND BALANCE - JULY 1, 2019			1,286,061	
FUND BALANCE - JUNE 30, 2020			1,365,964	

The notes to the financial statements are an integral part of this statement

SUPPLEMENTARY INFORMATION

NASHVILLE PLANTATION, MAINE
SCHEDULE OF GENERAL FUND EXPENDITURES
YEAR ENDED JUNE 30, 2020

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Administration			
Salaries	6,800	8,420	(1,620)
Town services	5,785	6,035	(250)
Professional fees	3,200	3,200	-
M.M.A.	1,405	1,430	(25)
General government	1,600	5,114	(3,514)
Worker's compensation	500	494	6
Property and casualty insurance	2,440	2,635	(195)
General assistance	200	-	200
Incidental	4,000	-	4,000
Building and property repairs	-	4,572	(4,572)
Other	-	368	(368)
	<u>25,930</u>	<u>32,268</u>	<u>(6,338)</u>
Outside Agencies			
A.C.A.P.	9	9	-
Aroostook Agency on Aging	25	25	-
Ashland Logging Museum	100	100	-
Ashland Library	483	483	-
Central Aroostook Humane Society	87	87	-
Homeless Services of Aroostook	100	100	-
Northern Maine Veterans Cemetery	500	500	-
Patten Lumberman's Museum	100	100	-
Central Aroostook Soil and Water	100	100	-
Maine Public Broadcasting	100	100	-
Ashland Summerfest	100	200	(100)
	<u>1,704</u>	<u>1,804</u>	<u>(100)</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

SCHEDULE OF CHANGES IN ASSIGNED FUND BALANCES - GENERAL FUND

YEAR ENDED JUNE 30, 2020

	BALANCE JULY 1	APPRO- PRIATION	RECEIPTS	DISBURSE- MENTS	TRANSFERS FROM (TO) SURPLUS	BALANCE JUNE 30
Assigned for Subsequent years'						
expenditures						
Capital projects	\$ 6,025	\$ -	\$ -	\$ -	\$ -	\$ 6,025
Fire control	33,266	-	-	-	-	33,266
Town hall repairs	3,278	-	-	-	-	3,278
	<u>\$ 42,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,569</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

SCHEDULE OF PROPERTY VALUATION AND ASSESSMENT - GENERAL FUND

YEAR ENDED JUNE 30, 2020

	<u>REAL ESTATE</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL</u>
ASSESSED VALUATION	16,382,000	879,900	17,261,900
TAX RATE PER \$1,000			<u>3.250</u>
			<u><u>56,101</u></u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	56,101	
Less: Abatements and discounts	<u>-</u>	
	<u>56,101</u>	
ESTIMATED REVENUES		
State Municipal Revenue Sharing	94	
Homestead Reimbursement	487	
BETE Reimbursement	116,129	
Other Revenue	<u>15,000</u>	
	<u>131,710</u>	187,811
APPROPRIATIONS		
Municipal	69,368	
Education	43,880	
County tax	<u>70,244</u>	<u>183,492</u>
OVERLAY		<u><u>4,319</u></u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

SCHEDULE OF CHANGES IN PROPERTY TAXES - GENERAL FUND

YEAR ENDED JUNE 30, 2020

	<u>TOTAL</u>	<u>2019/20 TAXES</u>	<u>2018/19 TAXES</u>
UNCOLLECTED AT JULY 1, 2019	5,717	-	5,717
2019 COMMITMENT	56,101	56,101	
2019 SUPPLEMENTAL	-		
	<u>61,818</u>	<u>56,101</u>	<u>5,717</u>
COLLECTIONS	61,295	55,578	5,717
ABATEMENTS AND DISCOUNTS	523	523	-
	<u>61,818</u>	<u>56,101</u>	<u>5,717</u>
UNCOLLECTED AT JUNE 30, 2020	<u>-</u>	<u>-</u>	<u>-</u>
REPRESENTED BY			
Personal property taxes		-	-
Real estate taxes (liens)		-	-
		<u>-</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - SCHOOL DEPARTMENT

YEAR ENDED JUNE 30, 2020

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Property taxes	43,880	43,880	-
State assistance	8,063	8,063	-
	<u>51,943</u>	<u>51,943</u>	<u>-</u>
EXPENDITURES			
Instruction			-
Regular	72,599	34,114	38,485
Special	15,000	7,190	7,810
Administration	5,951	4,850	1,101
Transportation	7,125	5,423	1,702
Local entitlement	-	1,623	(1,623)
	<u>100,675</u>	<u>53,200</u>	<u>47,475</u>
TOTAL EXPENDITURES			
	<u>(48,732)</u>	<u>(1,257)</u>	<u>47,475</u>
EXCESS OF REVENUES UNDER EXPENDITURES			
NET CHANGE IN FUND BALANCE	<u>(48,732)</u>	<u>(1,257)</u>	<u>47,475</u>
FUND BALANCE - JULY 1, 2019		<u>41,431</u>	-
FUND BALANCE - JUNE 30, 2020		<u>40,174</u>	

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE

RECONCILIATION OF FINANCIAL STATEMENTS TO STATE MEDMS INFORMATION

YEAR ENDED JUNE 30, 2020

	<u>Education</u>
June 30 balance as per MEDMS Financial System	\$ -
Due from Town adjustments	39,192
Expenditure adjustments	982
Audited GAAP Basis Fund Balance	<u>\$ 40,174</u>

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Federal Grantor/ Pass-through Grantor/ <u>Program Title</u>	Federal CFDA <u>Number</u>	Agency or Pass-through <u>Number</u>	<u>Expenditures</u>
U.S. Department of Education Pass through the State of Maine Department of Education			
IDEA/School Age	84.027	013-05A-3046-13	\$ 1,623
Total Federal Awards Expended			<u>\$ 1,623</u>

Footnotes:

- *Indicates a major program
- This schedule is presented on the accrual basis

The notes to the financial statements are an integral part of this statement

NASHVILLE PLANTATION, MAINE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020

FINANCIAL STATEMENT FINDINGS

2019-001 Significant Deficiency – Bank Reconciliations

Condition: The Plantation does not reconcile the investment account on a monthly basis. In addition, the unpaid tax detail accounts are not reconciled to supporting documentation.

Criteria and effect: Account reconciliations are an essential control for numerous reasons, including but not limited to; To detect items not entered and errors, to ensure that the books and records are complete, and to monitor and deter fraud and embezzlement.

Cause: Reconciliations were not completed due to the Planation not having full-time employees to complete the reconciliations.

Recommendation: We recommended that all accounts be reconciled monthly and that reconciliations be approved by a member of management

Identification of repeat finding: This finding was reported in the immediately prior audit period as finding 2018-001.

Views of responsible officials and planned corrective actions: Management agrees and will work to reconcile accounts monthly.

2019-002 Significant Deficiency – Segregation of Duties

Condition: The Plantation does not maintain adequate segregation of duties in the accounting department.

Criteria and effect: The Plantation should have a policy dictating that all bank accounts, cash receipt and cash disbursement reports be reviewed by the selectmen on a monthly basis. Errors and irregularities may occur due to lack of oversight.

Cause: Reconciliations were not completed due to the Planation not having full time employees to segregate the duties among.

Recommendation: We recommended that the board of selectmen review and approve financial reports monthly.

Identification of repeat finding: This finding was reported in the immediately prior audit period as finding 2018-001.

Views of responsible officials and planned corrective actions: Management agrees and will work to have the selectmen provide additional oversight.

NASHVILLE PLANTATION, MAINE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2020

2018-001 Significant Deficiency – Bank Reconciliations

Condition: The Plantation does not reconcile the investment account on a monthly basis. In addition, the unpaid tax detail accounts are not reconciled to supporting documentation.

Criteria and effect: Account reconciliations are an essential control for numerous reasons, including but not limited to; To detect items not entered and errors, to ensure that the books and records are complete, and to monitor and deter fraud and embezzlement.

Cause: Reconciliations were not completed due to the Planation not having full time employees to complete the reconciliations.

Recommendation: We recommended that all accounts be reconciled monthly and that reconciliations be approved by a member of management

Views of responsible officials and planned corrective actions: Management agrees and will work to reconcile accounts monthly.

2018-002 Significant Deficiency – Segregation of Duties

Condition: The Plantation does not maintain adequate segregation of duties in the accounting department.

Criteria and effect: The Plantation should have a policy dictating that all bank accounts, cash receipt and cash disbursement reports be reviewed by the selectmen on a monthly basis. Errors and irregularities may occur due to lack of oversight.

Cause: Reconciliations were not completed due to the Planation not having full-time employees to segregate the duties among.

Recommendation: We recommended that the board of selectmen review and approve financial reports monthly.

Views of responsible officials and planned corrective actions: Management agrees and will work to have the selectmen provide additional oversight.

ADDITIONAL REPORTS



Chester M. Kearney
Certified Public Accountants

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

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

To the Board of Selectmen of
Nashville Plantation, Maine

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, its major fund, and the aggregate remaining fund information of Nashville Plantation, Maine, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Nashville Plantation, Maine's basic financial statements and have issued our report thereon dated September 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nashville Plantation, Maine's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nashville Plantation, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of Nashville Plantation, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be significant deficiencies.

Compliance and Other Matters

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

Nashville Plantation, Maine's Response to Findings

Nashville Plantation Maine's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Nashville Plantation, Maine's response was not subjected to the auditing procedures applied in the audit of the financial statements 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chester M. Kearney

Presque Isle, Maine
September 23, 2020



Chester M. Kearney

Certified Public Accountants

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

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

To the Board of Selectmen
of Nashville Plantation, Maine

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE REQUIREMENTS OF THE MAINE SCHOOL FINANCE ACT

We have audited the financial statements of Nashville Plantation, Maine as of and for the year ended June 30, 2020, and have issued our report thereon dated September 23, 2020.

The management of Nashville Plantation, Maine is responsible for the Plantation's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the Plantation's compliance with laws and regulations noncompliance with which could have a material effect on the financial statements of Nashville Plantation, Maine.

Title 20-A Sec 6051 requires certain written assurances with respect to plantation audits. Our audit of compliance with the laws and regulations consisted as a minimum the following:

1. A determination of whether or not the Plantation has complied with budget content requirements pursuant to section 15693.
2. A determination of whether or not the Plantation has complied with transfer limitations between budget cost centers pursuant to section 1485.
3. A determination of whether or not the Plantation has exceeded its authority to expend funds.
4. A determination as to whether or not the annual financial data submitted to the department is correct.
5. A determination of whether or not the Plantation was in compliance with applicable provisions of the Essential Programs and Services Funding Act.

The results of our tests indicate that, for the items tested, Nashville Plantation, Maine complied with those provisions of Maine laws and regulations. Nothing came to our attention that caused us to believe that for the items not tested, Nashville Plantation, Maine was not in compliance with Maine laws or regulations.

Chester M. Kearney

Presque Isle, Maine
September 23, 2020



PURSUANT TO A WARRANT to us directed from Ryan D. Pelletier, Clerk of the Court of County Commissioners for the County of Aroostook, dated the nineteenth day of February 2020, we have assessed the estates of the inhabitants and the estates of the non-resident proprietors of the Municipality of NASHVILLE PLANTATION said County, the sum of SEVENTY-ONE THOUSAND THREE HUNDRED FORTY-SIX DOLLARS and have committed lists thereof to Corrine Routhier, Collector of said Municipality, with a warrant in due form of law for collecting and paying the same to Michelle Beaulier, Treasurer of said Municipality or the successor in office, to be paid by the same to the Treasurer of the County of Aroostook or the successor in said office, on or before the first day of September 2020.

IN WITNESS WHEREOF, we hereunto set our hands at
Nashville Plt. the 24th day of September A. D. 2020

Jean Beaulier

Christine H. Murphy

ASSESSORS OF:

Nashville Plantation

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

2020 COUNTY TAX BILL

AROOSTOOK ss - - To the Assessors of NASHVILLE PLANTATION, in said County. Whereas the Aroostook County Finance Committee authorized a tax of \$7,522,075.00 for 2020 upon said County and the County Commissioners on the nineteenth day of February 2020 apportioned the same, together with an overlay of \$135,353.00, upon the various cities, towns, plantations, and unorganized territory in said County, according to the last State valuation, and your proportion thereof was found to be SEVENTY-ONE THOUSAND THREE HUNDRED FORTY-SIX DOLLARS.

Therefore, you are required in the name of the State of Maine forthwith to assess said sum of \$71,346.00 upon the polls and estates in said city, town, plantation, or unorganized territory according to law and to commit your assessment to the constable or collector for collection and to return a certificate thereof to the County Treasurer, with the name of such officer, also the name of your Treasurer, and to cause said tax to be paid into the county treasury on or before the first day of September 2020. Interest shall accrue at the rate of 9% A.P.R. on all unpaid balances of the County Tax that are due, beginning on November 1, 2020.

By order of the County Commissioners, this nineteenth day of February 2020.



Ryan D. Pelletier, County Administrator



JANET T. MILLS
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

STATE OF MAINE
WARRANT FOR PAYMENT OF LAND USE SERVICES
PURSUANT TO 12 M.R.S. § 685-G

February 2020

TO THE SELECTMEN OR ASSESSORS OF THE MUNICIPALITY OF:

NASHVILLE PLANTATION

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

And whereas, pursuant to Public Law 2009, chapter 213, Part HHHH, a municipality in the Maine Land Use Planning Commission's jurisdiction that elects not to administer land use controls at the local level but receives commission services, including planning, permitting and ensuring compliance, must be assessed a fee equal to .018% of the most recent equalized state valuation established by the State Tax Assessor for that town or plantation to pay for those services;

And whereas, the most recent state valuation for the municipality of **NASHVILLE PLANTATION** has been determined to be **50,600,000**, your municipality's fee for land use services is **\$9,108.00**.

You are hereby required, by issue of this warrant by the State Tax Assessor, to pay the above fee upon receipt of this warrant; payable to Treasurer, State of Maine. Pursuant to 12 M.R.S. § 685-G, interest charges on any unpaid fees begin on June 30, 2019, and are to be compounded monthly at an annual rate of 6%. For any assessment which remains unpaid as of September 1, 2020, state revenue sharing payments to your municipality will be withheld until the unpaid amount of the fee plus interest is paid.

By order of the State Tax Assessor:

Justin Poirier, for Jerome D Gerard

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

1/29/2020

Attn: James Beaulier
Nashville Plantation
P.O. Box 433
Ashland, Maine 04732

RE: 2020 Subsidy Payments.

Following is the breakdown for 2020. A 5% increase to cover Ashland's increased cost of operation for the Library, Recreation, and Fire Departments. The ambulance service was in the red at the close of 2019 in the amount of \$9,960.00. This is due to the loss of Crown Ambulance out of Presque Isle shutting down. Crown would cover Ashland's Ambulance if we were out on a call and we received another call. This is requiring more shifts to be covered for our communities. The other factor is the minimum wage increase to \$12.00. The goal is to break even in 2020. We have added a 20% increase to all communities. We assure that if we do break even next year the subsidies most likely will decrease for the Ambulance Service.

Department	Nashville	
	2019	2020
Library	\$ 482.77	\$ 506.91
Recreation	\$ 1,299.55	\$ 1,364.53
Ambulance	\$ 3,845.17	\$ 4,614.20
Fire	\$ 13,891.92	\$ 14,586.52
Total	\$ 18,950.88	\$ 21,072.16

If you have any questions, please give me a call at the Ashland Town Office.

Sincerely,

Cyr Martin
Town Manager



Town of Portage Lake, Maine

Incorporated March 24, 1909

PO Box 255 / 20 School St.

Portage Lake, ME 04768

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

www.townofportage.org

Mr. James Beaulier

08/26/2020

The Town of Portage Lake would like to thank Nashville for continuing to let us manage their administration services. As always it is a pleasure serving the residents of Nashville and we look forward too many more years of service. We have added a line item for office supplies this year.

Thank you

1. Clerk and Tax collector	\$ 4825.00
2. Office supplies	\$ 150.00
3. Elections	\$ 300.00
4. TRIO fee	\$ 145.00
5. Fire department	<u>\$ 400.00</u>
	\$ 5,820.00

Lawrence Duchette

Lawrence Duchette
Town Manager
Portage Lake, Maine

Nashville Plantation School Department

Warrant for School Budget Meeting

To: Sarah Bauzenberger, a resident of Nashville Plantation, in the County of
Aroostook and State of Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the
inhabitants of Nashville Plantation, the name being registered inhabitants of Nashville
Plantation, to assemble at the Nashville Town Hall in Nashville Plantation on October 28, 2020
at 6:15 in the evening, then and there to give in their votes
for the purposes of acting upon the following articles:

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

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

Recommend \$56,810.41

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

Recommend - \$15,000.00

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

Recommend \$5,951.00

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

Recommend \$7,010.00

ARTICLE VI: To see what sum the municipality will appropriate for the total cost
of funding public education from pre-kindergarten to grade 12 as
described in the Essential Programs and Services Funding Act
Recommend \$53,383.00 and to see what sum the municipality will raise as
the municipality's contribution to the total cost of funding public
education from pre-kindergarten to grade 12 as described in the Essential
Programs and Services Funding Act in accordance with the Maine Revised
Statutes, Title 20-A, Section 15688.

Recommend \$46,673.69

968 Portage
Road

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

ARTICLE VII: To see what sum Nashville Plantation will authorize the school committee to expend for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funding school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

Recommend \$84,771.41

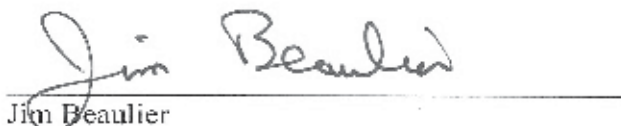
Given under our hand this 16th day of June, 2020.


A. Allen Murphy


Irene Flint


Eddie Bauzenberger

Given under our hand this 16th day of June, 2020.


Jim Beaulier


Mark Flint


Christine Murphy

NASHVILLE PLANTATION
2019-2020 BUDGET

EXPENDITURES	2018-2019	2019-2020	2020-2021	DIFFERENCE
				2020-2021
ADMINISTRATION				
SCHOOL COMMITTEE	600.00	600.00	600.00	0.00
SUPERINTENDENT	2,500.00	2,500.00	2,500.00	0.00
ADMINISTRATIVE ASSISTANT	1,750.00	1,750.00	1,750.00	0.00
SCHOOL AUDIT	1,000.00	1,000.00	1,000.00	0.00
DUES	100.00	101.00	101.00	0.00
TOTAL ADMINISTRATION	5,950.00	5,951.00	5,951.00	
TRANSPORTATION				
GRADES 1-12	7,125.00	7,125.00	6,510.00	-615.00
PRE-KINDERGARTEN	0.00	0.00	0.00	0.00
CONTINGENCY	0.00	0.00	500.00	500.00
TOTAL TRANSPORTATION	7,125.00	7,125.00	7,010.00	-115.00
TUITION				
ELEMENTARY 4 @ 11,702.60	41,509.80	50,840.20	46,810.41	-4,029.79
SECONDARY 0 @ 11609.77	10,886.51	11,759.07	0.00	-11,759.07
CONTINGENCY K-12	10,000.00	10,000.00	10,000.00	0.00
TOTAL REGULAR TUITION	62,396.31	72,599.27	56,810.41	-15,788.86
SPECIAL EDUCATION	15,000.00	15,000.00	15,000.00	0.00
TOTAL SPECIAL EDUCATION	15,000.00	15,000.00	15,000.00	0.00
TOTAL EXPENDITURES	90,471.31	100,675.27	84,771.41	-15,903.86
REVENUES	2018-2019	2019-2020	2020-2021	
STATE ALLOCATION	5,082.08	8,063.55	6,629.31	-1,434.24
LOCAL ALLOCATION	45,931.98	43,879.88	46,673.69	2,793.81
BALANCE FORWARD	39,457.25	48,731.84	31,468.41	-17,263.43
TOTAL REVENUES	90,471.31	100,675.27	84,771.41	-15,903.86

Warrant

State of Maine

County of Aroostook

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

Greetings: In the name of the State of Maine you are hereby required to notify and warn the inhabitants of Nashville Plantation qualified by law to vote in Plantation affairs to assemble at the 968 Portage Road in said Plantation Wednesday, October 28, 2020 at 6:30 PM to act on the following articles to wit:

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

Article 2 To see if the Plantation will vote to raise and appropriate \$6,700.00 for Officers' Salaries.

ASSESSORS RECOMMEND A YES VOTE

Article 3 To see if the Plantation will vote to raise and appropriate \$5,820.00 for the following Town Services to be provided by the Town of Portage Lake:

- Town Clerk
- Tax Collector
- Registrar of Voters
- Elections Officer
- Fire Department

ASSESSORS RECOMMEND A YES VOTE

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

Article 5 To elect all other Plantation Officers:

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

Article 6 To see if the Plantation will vote to close the Plantation's books on June 30, 2021.

ASSESSORS RECOMMEND A YES VOTE

Article 7 To see if the Plantation will vote to authorize the municipal officers to spend an amount not to exceed 4/12ths of the budget amount in each budget category of the Plantation annual budget from July 1, 2021 to the 2021 annual town meeting.

ASSESSORS RECOMMEND A YES VOTE

Article 8 To see if the Plantation will vote to charge interest of 8.00% on unpaid taxes after a certain day. The maximum that can be charged for the calendar year 2020-2021 is 8.00% per Title 36, M.R.S.A. Section 505(4)

ASSESSORS RECOMMEND INTEREST BE CHARGED 60 DAYS AFTER COMMITMENT DATE

Article 9 To see if the Plantation will vote to allow a discount of 1.00% on the 2020-2021 taxes up to 30 days after the postmark date.

ASSESSORS RECOMMEND A YES VOTE

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

ASSESSORS RECOMMEND A YES VOTE

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

ASSESSORS RECOMMEND A YES VOTE

Article 12 To see if the Plantation will vote to raise and appropriate \$3,500.00 for the Incidental Account.

ASSESSORS RECOMMEND A YES VOTE

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

ASSESSORS RECOMMEND A YES VOTE

Article 14 To see if the Plantation will vote to raise and appropriate \$1,430.00 for 2020-2021 Maine Municipal Dues.

ASSESSORS RECOMMEND A YES VOTE

Article 15 To see if the Plantation will vote to raise and appropriate \$10,660.00 for Solid Waste Disposal.

ASSESSORS RECOMMEND A YES VOTE

Article 16 To see if the Town will vote to raise and appropriate \$3,109.00 for the following Plantation Insurances:

- Public Officials Liability Insurance \$1,515.00
- Property & Casualty Insurance \$1,094.00
- Workers' Compensation Insurance \$500.00

ASSESSORS RECOMMEND A YES VOTE

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

ASSESSORS RECOMMEND \$1,100.00

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

ASSESSORS RECOMMEND A YES VOTE

Article 19 To see if the Plantation will vote to allocate up to \$18,000.00 from Excise Tax receipts for the purpose of reducing the 2020-2021 tax commitment. THIS WILL NOT INCREASE PROPERTY TAXES.

ASSESSORS RECOMMEND A YES VOTE

Article 20 To see if the Plantation will vote to accept the following categories of State funding during the fiscal year beginning July 1, 2019 and ending June 30, 2020:

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

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

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

Article 23 To see if the Plantation will vote to raise and appropriate \$21,072.16 to the Town of Ashland for the following services:

▪ Ashland Fire Department Fire Protection	\$14,586.52
▪ Ashland Ambulance	\$4,614.20
▪ Ashland Library	\$506.91
▪ Ashland Recreation Center	\$1,364.53

ASSESSORS RECOMMEND A YES VOTE

Article 24 To see if the Plantation will vote to raise and appropriate \$9,108.00 for the Maine Land Use Planning Commission (LUPC) fees. Was \$9,297.00 in 2019-2020.

ASSESSORS RECOMMEND A YES VOTE

Article 25 To see if the Plantation will vote to raise and appropriate \$1,046.60 to support the administration and services functions of the following social organizations:

▪ Ashland Logging Museum	\$100.00
▪ Aroostook Area Agency on Aging	\$50.00
▪ Aroostook County Action Program	\$9.20
▪ Central Aroostook Humane Society	\$87.40
▪ Homeless Services of Aroostook	\$100.00
▪ Maine Public Broadcasting Network	\$100.00
▪ Northern Maine Veteran's Mem. Cemetery	\$500.00
▪ Patten Lumberman's Museum	\$100.00

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

ASSESSORS RECOMMEND A YES VOTE

Article 27 To see if the Plantation will vote to raise and appropriate a requested amount of \$3,675.00 for the purpose of converting data and implementing updated property tax accounting software (TRIO).

ASSESSORS RECOMMEND A YES VOTE

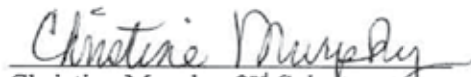
Article 28 To see if the Plantation will vote to raise and appropriate \$500.00 for the purpose of hiring a bookkeeper to perform 3rd party monthly account reconciliations as recommended by auditor.

ASSESSORS RECOMMEND A YES VOTE

Article 29 To see if the Plantation will vote to raise and appropriate a requested amount of \$769.27 for the Northern Maine Development Commission (NMDC) for annual dues.

Given under our hands at Nashville Plantation, Maine, this 9th day of October 2020.


James Beaulier, 1st Selectperson


Christine Murphy, 2nd Selectperson


Mark Flint, 3rd Selectperson

IMPORTANT TELEPHONE NUMBERS

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

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

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