

Annual Report of the Municipal Officers
Nashville Plantation, Maine
July 1, 2017 – June 30, 2018



MUNICIPALITY OF NASHVILLE PLANTATION, MAINE

2018-2019 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, 2019, 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 2019 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

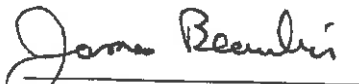
And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Personal Representative, or other person interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed 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 9, 2018


James Beaulier, Assessor


Christine Murphy, Assessor


Mark Flint, Assessor



Paul R. LePage
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Citizen of Nashville Plantation:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,


Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

ANGUS S. KING, JR.
MAINE

123 HART SENATE OFFICE BUILDING
(202) 224-5264
Website: www.king.senate.gov

United States Senate
WASHINGTON, DC 20510

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

Dear Friends of Nashville Plantation:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

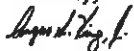
One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at www.king.senate.gov/contact. It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr., United States Senator

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

- Bruce Poliquin (R)
District 2
426 Cannon House Office Building
Washington, DC 20515
(202) 225-6306
www.house.gov/poliquin

Governor

- Paul R. LePage (R)
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 04774
(207) 436-0763
Senatorjackson1@gmail.com

NACSB FINANCIAL REPORT FOR YEAR ENDING 12/31/17

Net reported as of 12/31/16 \$12,967.85

Receipts: (Total Funds)

Oxbow Plantation	\$ 15.00
David Chasse	\$ 735.00
Town of Ashland	\$ 420.00
Garfield Plantation	\$ 105.00
Town of Masardis	\$ 180.00
Town of Portage	<u>\$1,200.00</u>

Total Receipts: \$ 2,655.00

Disbursements:

Treasurer, State of Maine	\$ 405.00 (Yearly License)
Maine Soil Testing	\$ 44.00 (Soil Test)
Ashland Postmaster	\$ 10.06 (Postage)
Stephen Sullivan	\$ 2,100.00 (Yearly mowing)
Davis, CPA	\$ 1,300.00 (Financial Statements)
Nashville PLT.	\$ 41.60 (Real Estate Tax)
Brenda Clark	\$ 400.00 (Site Administrator)

Total Disbursements: \$ 4,300.66

Checkbook Balance as of 12/31/16	\$ 3,501.82
Plus Deposits:	\$ 2,655.00
Less Disbursements:	\$ 4,300.66

Checkbook Balance as of 12/31/17 \$ 1,856.16

Norstate (Fraser) CD	\$ 9,438.84
Interest of:	<u>\$ 66.10</u>
Balance as of CD 12/31/17:	\$ 9,504.94

Norstate Savings: \$ 27.19

Net To Date: \$11,388.29

Decrease of: (\$ 1,579.56)

Respectfully Submitted,
Brenda Clark, Site Administrator

2017-2018 PLANTATION OFFICERS

SELECT PERSONS

James Beaulier
Mark Flint
Christine Murphy

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

Town of Portage

SUPERINTENDING SCHOOL COMMITTEE

Amanda Barker
Robert Flint, Jr.
Al Murphy

PLANTATION FIRE WARDENS

Robert Sawyer, Jr.
Lawrence Duchette (Deputy)

ACTUAL 2017-2018 BUDGET

ASSESSMENTS

County Taxes	\$ 65,056.50	
Municipal Appropriations	\$ 69,376.31	
Overlay*	\$ 2,518.86	
School/Education Appropriations	<u>\$ 46,109.07</u>	
Total Appropriations		\$ 183,060.74

Allowable Deductions		
State Municipal Revenue Sharing	\$ 77.38	
Homestead Reimbursement*	\$ 352.00	
BETE Reimbursement	\$109,201.28	
Other Revenues (From Excise Taxes)	<u>\$ 17,568.00</u>	
Total Deductions		<u>\$ 127,198.66</u>
Net Assessment for Commitment (Taxes to be raised)		\$ 55,862.08

ASSESSORS' REPORT

Local Real Estate Valuation (Land/Buildings)	\$ 16,485,600.00
Local Personal Property Valuation	\$ 971,300.00
Total Assessed Value of Real Estate and Personal Property	\$ 17,456,900.00

X Tax Rate of 0.0032
= **\$55,862.08**

\$165,415.36 - \$162,896.50 = \$2,518.86 Overlay (Item 23, Assessors' Warrant)
(Tax) (Net to be raised)

PROPOSED 2018-2019 BUDGET

School Budget	\$ 45,931.98
General Budget	\$ 69,025.47
County Taxes	<u>\$ 68,232.44</u>
Total	\$183,189.89

IMPORTANT INFORMATION FROM THE CLERK'S OFFICE
2017-2018

Election Information

Town Meeting	9/19/2017	6 voters
School Budget Meeting	9/19/2017	6 voters
Referendum Election	11/7/2017	9 voters
Primary Elections	6/12/2018	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 - 0
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 2017 taxes committed to you consisting of:

Real and Personal Tax commitments:	\$55,862.08
Supplemental commitments totaling:	\$0.00
Interest	\$145.80
A grand total of:	\$56,007.88
Cash Payments:	\$55,570.76
Abatements Granted:	\$56.64
Tax Lien Mortgages: (Recorded in the Aroostook County Registry of Deeds)	\$149.76
Other Credits:	\$230.72
A net total of:	\$56,007.88
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 2017.

Given under our hands this 5th day of September 2018.

 Municipal Officers

PTA 258 (05/00)

Nashville Plantation Outstanding Taxes as of 6/30/2018
Principle Only

Real Estate Taxes Outstanding

Name	2017
Nelson & Rayanne Hafford	\$149.76

Total Real Estate Taxes Outstanding: \$149.76

Personal Property Taxes Outstanding

Name	2017
Irving Woodlands LLC	\$1,420.16

Total Personal Property Taxes Outstanding \$1,420.16

Total 2017-2018 Nashville Plantation Outstanding Taxes as of 6/30/2018 \$1,569.92

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 2017 through June 2018**

Date	Num	Name	Account	Split	Amount
07/14/2017	1362	Barker, Amanda	Katahdin Checking	-SPLIT-	\$ 92.35
07/14/2017	1363	Flint, Robert	Katahdin Checking	-SPLIT-	\$ 92.35
07/14/2017	1364	Johnson, Gehrig	Katahdin Checking	-SPLIT-	\$ 2,463.75
07/14/2017	1365	Long, Tracy	Katahdin Checking	-SPLIT-	\$ 808.06
07/14/2017	1366	Murphy (School Board), A. Allen	Katahdin Checking	-SPLIT-	\$ 92.35
07/14/2017	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$ 15.05
07/15/2017	1367	James Beaulier	Katahdin Checking	618 - General Government	\$ 108.53
07/15/2017	1368	Maine School Board Association	Katahdin Checking	601 - Education	\$ 100.00
07/15/2017	1369	United States Treasury	Katahdin Checking	-SPLIT-	\$ 455.18
07/15/2017	1370	AVSWDD	Katahdin Checking	605 - Solid Waste Disposal	\$ 3,464.33
07/15/2017	1371	DDR	Katahdin Checking	-SPLIT-	\$ 1,110.00
07/15/2017	1372	Treasurer, State of Maine	Katahdin Checking	642 - Maine LURC Fees	\$ 9,882.00
07/27/2017	1373	MSAD #32	Katahdin Checking	-SPLIT-	\$ 25,829.06
07/27/2017	1374	Robert Flint, Jr.	Katahdin Checking	607 - Fire Protection	\$ 50.00
07/27/2017	1375	James Beaulier	Katahdin Checking	618 - General Government	\$ 120.00
08/14/2017	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$ 15.17
08/31/2017	1376	Davis Gates & Alward	Katahdin Checking	-SPLIT-	\$ 4,200.00
09/14/2017	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$ 14.83
10/03/2017	1377	Bangor Publishing Company	Katahdin Checking	618 - General Government	\$ 339.59
10/03/2017	1378	Treasurer County of Aroostook	Katahdin Checking	6060 - County Tax	\$ -
10/03/2017	1379	Maine Municipal Association	Katahdin Checking	Casualty & Property Insurance	\$ 2,294.00
10/03/2017	1380	United States Treasury	Katahdin Checking	-SPLIT-	\$ 252.28
10/09/2017	1381	U.S. Postal Service	Katahdin Checking	618 - General Government	\$ 62.00
10/09/2017	1382	Corrine Routhier	Katahdin Checking	618 - General Government	\$ 100.00
10/09/2017	1383	Jandreau, Taunja	Katahdin Checking	618 - General Government	\$ 50.00
10/17/2017	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$ 14.93
10/31/2017	1384	Just Value Associates, PLLC	Katahdin Checking	641 - Professional Assessment	\$ 3,200.00
10/31/2017	1385	Town of Ashland	Katahdin Checking	-SPLIT-	\$ 24,943.92
10/31/2017	1386	Town of Portage Lake	Katahdin Checking	444 - Town Services (Portage)	\$ 6,955.00
11/16/2017	EFT	Maine Public Service Company	Katahdin Checking	618 - General Government	\$ 15.05
11/26/2017	1387	Robert Flint, Jr.	Katahdin Checking	613 - Town Roads	\$ 800.00
11/26/2017	1388	Beaulier, James H	Katahdin Checking	-SPLIT-	\$ 1,154.37
11/26/2017	1389	Beaulier, Michelle L	Katahdin Checking	-SPLIT-	\$ 1,038.94
11/26/2017	1390	Flint, Mark .	Katahdin Checking	-SPLIT-	\$ 277.05
11/26/2017	1391	Murphy, Christine H	Katahdin Checking	-SPLIT-	\$ 277.05
11/28/2017	1392	Central Aroostook Soil & Water	Katahdin Checking	638 - CA Soil & Water	\$ 100.00
11/28/2017	1393	Ashland Logging Museum, Inc.	Katahdin Checking	640 - Ashland Logging Museum	\$ 100.00
11/28/2017	1394	Aroostook Area Agency on Aging	Katahdin Checking	610 - AAA	\$ 25.00

**Municipality of Nashville Plantation
Treasurer's Warrant
July 2017 through June 2018**

11/28/2017	1395	ACAP	Katahdin Checking	606 - ACAP	\$	9.20
11/28/2017	1396	Central Aroostook Humane Society	Katahdin Checking	634 - CA Humane Society	\$	87.40
11/28/2017	1397	Homeless Services of Aroostook	Katahdin Checking	640 - Homeless Services of Aroo	\$	100.00
11/28/2017	1398	Maine Public Broadcasting Corporation	Katahdin Checking	625 - ME Public Broadcasting	\$	100.00
11/28/2017	1399	Northern Maine Veteran's Cemetery	Katahdin Checking	628 - Norther Maine Veterans Cemetary	\$	500.00
11/28/2017	1400	Patten Lumbermen's Museum	Katahdin Checking	639 - Patten Lumbermen's Museum	\$	100.00
11/29/2017	1401	County Treasurer	Katahdin Checking	6060 - - County Tax	\$	65,056.50
11/30/2017			Katahdin Checking	618 - General Government	\$	30.00
12/11/2017	1402	Barker, Amanda	Katahdin Checking	-SPLIT-	\$	92.35
12/11/2017	1403	Flint, Robert	Katahdin Checking	-SPLIT-	\$	92.35
12/11/2017	1404	Long, Tracy	Katahdin Checking	-SPLIT-	\$	808.06
12/11/2017	1405	Murphy (School Board), A. Allen	Katahdin Checking	-SPLIT-	\$	92.35
12/11/2017	1406	MSAD #32	Katahdin Checking	-SPLIT-	\$	22,028.28
12/15/2017	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$	14.93
01/08/2018	1407	Maine Municipal Association	Katahdin Checking	Workers' Compensation	\$	500.00
01/12/2018	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$	14.93
02/11/2018	1408	United States Treasury	Katahdin Checking	-SPLIT-	\$	634.96
02/11/2018	1409	Maine Municipal Association	Katahdin Checking	Dues	\$	1,273.00
02/14/2018	EFT	Maine Public Service Company	Katahdin Checking	618 - General Government	\$	14.93
03/12/2018	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$	14.93
03/14/2018	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$	14.93
04/10/2018	1410	DDR	Katahdin Checking	-SPLIT-	\$	1,110.00
04/10/2018	1411	AVSWDD	Katahdin Checking	605 - Solid Waste Disposal	\$	3,533.62
05/14/2018	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$	14.93
06/14/2018	EFT	Emera Maine	Katahdin Checking	618 - General Government	\$	14.93
06/20/2018	1412	Beaulier, James H	Katahdin Checking	-SPLIT-	\$	1,154.37
06/20/2018	1413	Beaulier, Michelle L	Katahdin Checking	-SPLIT-	\$	1,038.94
06/20/2018	1414	Flint, Mark .	Katahdin Checking	-SPLIT-	\$	277.05
06/20/2018	1415	Murphy, Christine H	Katahdin Checking	-SPLIT-	\$	277.05
06/20/2018	1416	United States Treasury	Katahdin Checking	618 - General Government	\$	33.15
06/20/2018	1417	United States Treasury	Katahdin Checking	-SPLIT-	\$	455.18
06/20/2018	1418	James Beaulier	Katahdin Checking	618 - General Government	\$	80.00

NASHVILLE PLANTATION, MAINE

FINANCIAL STATEMENTS

JUNE 30, 2018

(With Independent Auditor's Report Thereon)



NASHVILLE PLANTATION, MAINE

TABLE OF CONTENTS

FINANCIAL STATEMENTS

Independent Auditor's Report	1-2
<i>Basic Financial Statements</i>	
<i>Government Wide Financial Statements:</i>	
Government Wide Statement of Net Position	3
Government Wide Statement of Activities	4
<i>Fund Financial Statements</i>	
<i>Governmental Funds:</i>	
Balance Sheet - Governmental Funds	5
Statement of Revenues, Expenditures and Changes in Fund	
Balance - Governmental Fund	6
Reconciliation of the Statement of Revenues, Expenditures, and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	7
Notes to Financial Statements	8-14

REQUIRED SUPPLEMENTAL INFORMATION

Schedule of General Fund Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual	15
Schedule of Education Fund Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual	16

OTHER SUPPLEMENTAL INFORMATION

Schedule of General Fund Expenditures	17
Schedule of Changes in Assigned Fund Balance	18
Reconciliation of Financial Statements to State MEDMS Information	19
Schedule of Expenditures of Federal Awards	20
Schedule of Audit Findings	21
Schedule of Prior Year Audit Findings	22

ADDITIONAL REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS and THE MAINE SCHOOL FINANCE ACT

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	23-24
Independent Auditor's Report on Compliance with Maine State Statute Requirements	25

INDEPENDENT AUDITOR'S REPORT

To the Select people of the
Nashville Plantation, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nashville Plantation, Maine as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Nashville Plantation, Maine'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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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, each major fund, and the aggregate remaining fund information of the Nashville Plantation, Maine, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2018, on our consideration of the Nashville Plantation, Maine'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 Nashville Plantation, Maine's internal control over financial reporting and compliance.

Davis, Gates & Alward CPA's

Davis, Gates & Alward CPA's

Presque Isle, Maine

August 29, 2018

NASHVILLE PLANTATION, MAINE

GOVERNMENT-WIDE STATEMENT OF NET POSITION JUNE 30, 2018

	GOVERNMENTAL ACTIVITIES
ASSETS AND OTHER DEBITS	
<i>Current assets</i>	
Cash	\$ 164,542
Taxes receivable	1,570
Total current assets	<u>166,112</u>
<i>Non-current assets</i>	
Investments	1,123,027
Capital assets	19,918
Accumulated depreciation	(14,396)
Total non-current assets	<u>1,128,549</u>
Total assets	<u><u>\$ 1,294,661</u></u>
LIABILITIES	
<i>Current liabilities</i>	
Accounts payable	\$ 24,294
Due to other governments	(809)
Total liabilities	<u>23,485</u>
NET POSITION	
Investment in capital assets	5,522
Unrestricted	<u>1,265,654</u>
Total net position	<u>1,271,176</u>
 Total liabilities and net position	 <u><u>\$ 1,294,661</u></u>

*See independent auditors' report
and notes to financial statements*

NASHVILLE PLANTATION, MAINE

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental activities					
Education	\$ (51,084)	-	\$ -	-	\$ (51,084)
County tax	(65,057)	-	-	-	(65,057)
Administration	(23,007)	-	-	-	(23,007)
Ambulance service	(10,169)	-	-	-	(10,169)
Fire protection	(13,144)	-	-	-	(13,144)
Solid waste disposal	(9,218)	-	-	-	(9,218)
L.U.R.C.	(9,882)	-	-	-	(9,882)
Town roads	(632)	-	-	-	(632)
Ashland recreation	(1,225)	-	-	-	(1,225)
Outside agencies	(4,776)	-	-	-	(4,776)
Total expenditures	\$ (188,194)	-	\$ -	-	(188,194)
Tax revenues					
Property taxes					55,862
Intergovernmental revenues					125,534
Interest / Investment income					19,664
Other revenues					19,863
Gain (loss) on investment					(28,952)
Total revenues					191,971
Change in net position					3,777
Net position - July 1					1,267,399
Net position - June 30					\$ 1,271,176

See independent auditors' report
and notes to financial statements

NASHVILLE PLANTATION, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2018

	TOTAL GOVERNMENTAL FUNDS
ASSETS AND OTHER DEBITS	
Current	
Cash	\$ 164,542
Taxes receivable	1,570
	<u>\$ 166,112</u>
Non-current	
Investments	1,123,027
	<u>1,123,027</u>
Total net position	<u><u>\$ 1,289,139</u></u>
LIABILITIES	
Accounts payable	\$ 24,294
Due to other governments	(809)
	<u>23,485</u>
FUND BALANCE	
Restricted fund balance - Education	49,400
Unrestricted fund balance:	
Assigned fund balance	42,569
Unassigned fund balance	1,173,685
Total fund balance	<u>1,265,654</u>
	<u><u>\$ 1,289,139</u></u>
 Total fund equity	 \$ 1,265,654
 Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	5,522
 Net position of governmental activities	 <u><u>\$ 1,271,176</u></u>

*See independent auditors' report
and notes to financial statements*

NASHVILLE PLANTATION, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND FOR THE YEAR ENDED JUNE 30, 2018

	Major Fund General
Revenues	
Property taxes	\$ 55,862
Intergovernmental revenues	125,534
Other revenues	39,527
Total revenues	<u>220,923</u>
Expenditures	
Education	51,084
County tax	65,057
Administration	22,393
Ambulance service	10,169
Fire protection	13,144
Solid waste disposal	9,218
L.U.R.C.	9,882
Town roads	632
Ashland recreation	1,225
Outside agencies	4,776
	<u>187,580</u>
Other items	
Gain (Loss) on investments	<u>(28,953)</u>
Net change in fund balance	4,390
Fund balance - Beginning	1,261,263
Fund balance - Ending	<u>\$ 1,265,653</u>

*See independent auditors' report
and notes to financial statements*

NASHVILLE PLANTATION, MAINE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Net changes in fund balances - all governmental funds (page 6)	\$ 4,390
Amounts reported for governmental activities in the Statement of Activities are different because:	
Depreciation expense	(614)
Change in net position of governmental activities (page 4)	<u>\$ 3,776</u>

*See independent auditors' report
and notes to financial statements*

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS

1. *SIGNIFICANT ACCOUNTING POLICIES*

Reporting Entity

Nashville Plantation, Maine was incorporated on 1895 under the laws of the State of Maine. The Plantation operates under a selectmen-manager form of government and provides the following services: public safety, public works, health and social services, education, public improvements, planning and zoning, and general administrative services.

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.

Government-Wide and Fund Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the activities of the Plantation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Measurement Focus / Basis of Accounting / Basis of Presentation

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

NOTES TO FINANCIAL STATEMENTS (cont'd)

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Measurement Focus / Basis of Accounting / Basis of Presentation (cont'd)

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

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

The Plantation reports the following major governmental funds:

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

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

Budgets

An operating budget is adopted each year for the General Fund on the cash basis of accounting. A reconciliation is done on page 15 of the financial statements to get to the modified accrual basis used to reflect actual revenues and expenditures.

Deposits and Investments

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

Compensated Absences

The Plantation does not provide any post employment benefits to its former employees.

Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost if actual historical is not available. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Repairs and maintenance are recorded as expenses.

NOTES TO FINANCIAL STATEMENTS (cont'd)

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Capital Assets (cont'd)

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

Buildings	50 years
Machinery and equipment	5-10 years

Fund Equity

In the governmental fund financial statements, fund balance is reported in several classifications:

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

Net Position

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

Use of Estimates

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

Abatements

The Plantation negotiates property tax abatement agreements on an individual taxpayer basis. The Plantation does not have any tax abatement agreements with any taxpayers and there were no abatements done for the year ended June 30, 2018.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

2. DEPOSITS AND INVESTMENTS

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Maine or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The Plantation's deposits, including certificate of deposits, were fully insured or collateralized as required by state statutes at June 30, 2018.

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 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 institution's trust department or agent in the Plantation's name.

Category 3: Uncollateralized. (This 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.)

Account Type	Carrying Amount	Bank Balance	Category		
			#1	#2	#3
Checking account	\$ 164,442	\$ 164,996	\$ 164,996	\$ -	\$ -

Investments – State statutes authorize the Plantation's investments. The Plantation is authorized to invest in U.S. Government obligations or its agencies and instrumentalities, direct obligations of Maine or its agencies and instrumentalities, collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, fully collateralized repurchase agreements and reverse repurchase agreements, insured or collateralized certificate of deposit and government pools consisting of any of these securities listed.

All securities held at June 30 were insured or registered, or were held by the Plantation or its agent in the Plantation's name.

The Plantation's portfolios are actively monitored and managed, and while the Plantation's liquidity is managed such that these securities can be held to maturity, changes in market conditions may make it advantageous to sell them in advance of maturities. In any case, it is the Plantation's policy to allow investment losses to be realized only to the extent of investment income within a fiscal period.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

2. DEPOSITS AND INVESTMENTS (cont'd)

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

	Temporary Cash and Equivalents	Government and Agency Issues	Total
June 30, 2018			
Fair value	\$ -	\$ 1,123,026	\$ 1,123,026
Cost	-	1,120,401	1,120,401
Unrealized gain (loss)	\$ -	\$ 2,625	\$ 2,625
June 30, 2017			
Fair value	\$ -	\$ 1,132,444	\$ 1,132,444
Cost	-	1,174,794	1,174,794
Unrealized gain (loss)	\$ -	\$ (42,350)	\$ (42,350)

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

	Cost	Market	Excess of Market Over Cost
Balance at end of year	\$ 1,120,401	\$ 1,123,026	\$ 2,625
Realized gain (loss) for the year			(31,578)
Total gain (loss) for the year			\$ (28,953)

3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2017 is as follows:

	Balance 7/01/17	Additions	Deletions	Balance 6/30/18
Asset:				
Building	\$ 17,206	\$ -	\$ -	\$ 17,206
Equipment	2,712	-	-	2,712
	19,918	-	-	19,918
Accumulated depreciation:				
Building	11,070	614	-	11,684
Equipment	2,712	-	-	2,712
	13,782	614	-	14,396
Net book value	\$ 6,136	\$ (614)	\$ -	\$ 5,522

Depreciation has been allocated in the statement of activities as follows:

General government: \$614

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

4. *PROPERTY TAX*

Property taxes are levied as of April 1 and are used to finance the operations of the Plantation for the calendar budget year beginning July 1. Taxes were committed for collection on October 4, 2017 and are due and payable on or before December 1. In accordance with Maine law, taxes not collected within eight months following the date of commitment are secured by liens. Property tax revenues are recognized in the fiscal year 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 for the fiscal year ended June 30, 2018, \$55,862, were assessed at a rate of 3.2 mills on the dollar, on a total taxable valuation of \$17,456,900.

Property taxes collected during the fiscal year 2017 and during the first sixty days of fiscal year 2019 are recognized as revenue for 2018 in the fund financial statements. Receivables estimated to be collectible after the sixty day period are recorded as deferred revenue in the fund financial statements. Unearned revenues are determined to be immaterial to the financial statements for the f/y/e 6-30-18.

5. *MAJOR TAXPAYER*

For the fiscal year ended June 30, 2018 and 2017, Nashville Plantation received approximately 48% and 54%, respectively, of its property tax revenues from one taxpayer.

6. *EXPENDITURES OVER GENERAL FUND APPROPRIATIONS*

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Fire protection	\$ 50
Town roads	\$ 632
Ambulance service	\$ 6,545

7. *RISK MANAGEMENT*

The Plantation is exposed to various risks of losses related to torts; theft of, damage to, and destructions of assets; errors and omissions; injuries to employees and natural disasters.

The Plantation participates in the Maine Municipals Association Group Risk Pool, a state-chartered risk pool established exclusively for Maine municipalities. The Risk Pool provides certain property, liability, fidelity and vehicle coverage. There have been no significant changes in insurance coverage during the past year.

If the assets of the Pool are at any time actuarially determined to be insufficient to enable the Pool to discharge its legal liabilities and other obligations and to maintain actuarially sound reserves, the Pool has the power to make up the deficiency by the levy of pro-rated assessment upon Pool Members for the amount needed to make up the deficiency. There have been no such deficiencies during the past years. Management believes that no such deficiencies exists at June 30, 2018.

NASHVILLE PLANTATION, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

8. *SUBSEQUENT EVENTS*

Management has evaluated subsequent events for the period of July 1, 2018 through August 29, 2018, for any possible disclosures. None were needed. This is not however, when the financial statements were issued.

NASHVILLE PLANTATION, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2018

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
<i>Tax revenues</i>				
Commitment	\$ 53,344	\$ 53,344	\$ 55,862	\$ 2,518
Abatements / discounts	(2,000)	(2,000)	-	2,000
Excise	15,543	15,543	19,854	4,311
<i>Intergovernmental revenues</i>				
Revenue sharing	77	77	94	17
Education subsidy	-	-	6,312	6,312
Tree growth	-	-	2,010	2,010
Homestead exemption	352	352	227	(125)
BETE reimbursement	-	-	109,212	109,212
Veteren's exemption	-	-	2	2
Miscellaneous State assistance	-	-	7,677	7,677
<i>Other revenues</i>				
Interest	-	-	129	129
Investment income	-	-	19,535	19,535
Other	(12,975)	(12,975)	9	12,984
Total revenues	<u>54,341</u>	<u>54,342</u>	<u>220,923</u>	<u>166,582</u>
Expenditures				
Education	63,575	63,575	51,084	12,491
County tax	65,057	65,057	65,057	-
Administration	24,690	24,690	22,393	2,297
Ambulance service	3,624	3,624	10,169	(6,545)
Fire protection	13,094	13,094	13,144	(50)
Solid waste disposal	9,884	9,884	9,218	666
L.U.R.C.	9,882	9,882	9,882	-
Town roads	-	-	632	(632)
Ashland recreation	1,225	1,225	1,225	-
Outside agencies	4,976	4,976	4,776	200
Total expenditures	<u>196,007</u>	<u>196,007</u>	<u>187,580</u>	<u>8,427</u>
Other items				
Gain (loss) on investment	-	-	(28,953)	(28,953)
Net change in fund balance	<u>\$ (141,666)</u>	<u>\$ (141,665)</u>	<u>4,390</u>	<u>\$ 146,056</u>
Fund balance - Beginning			1,261,263	
Fund balance - Ending			<u>\$ 1,265,653</u>	

*See accompanying independent auditor's report
on supplementary information*

NASHVILLE PLANTATION, MAINE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - SCHOOL DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Original</u>	<u>Budget Adjustment</u>	<u>Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Property taxes	\$ 46,109	\$ -	\$ 46,109	\$ 46,109	\$ -
Intergovernmental revenues	4,232	-	4,232	6,212	1,980
Total revenues	<u>50,341</u>	<u>-</u>	<u>50,341</u>	<u>52,321</u>	<u>1,980</u>
Expenditures					
Instruction					
Regular	40,500	-	40,500	29,309	11,191
Special	10,000	-	10,000	13,800	(3,800)
Administration	5,950	-	5,950	1,100	4,850
Transportation	7,125	-	7,125	6,875	250
	<u>63,575</u>	<u>-</u>	<u>63,575</u>	<u>51,084</u>	<u>12,491</u>
Net change in fund balance	<u>\$ (13,234)</u>	<u>\$ -</u>	<u>\$ (13,234)</u>	<u>\$ 1,237</u>	<u>\$ 14,471</u>
<i>Fund Balance - July 1</i>				<u>48,163</u>	
<i>Fund Balance - June 30</i>				<u>\$ 49,400</u>	

*See independent Auditor's Report
on Supplemental Information*

NASHVILLE PLANTATION, MAINE

SCHEDULE OF GENERAL FUND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Administration			
Officers salaries	\$ 6,700	\$ 6,621	\$ 79
Town services	6,955	6,955	-
Professional fees	3,200	3,200	-
M.M.A.	1,241	1,276	(35)
General Government	3,800	1,705	2,095
Workers compensation	500	472	28
Property and casualty ins.	2,294	2,164	130
	<u>\$ 24,690</u>	<u>\$ 22,393</u>	<u>\$ 2,297</u>
Outside Agencies			
A.C.A.P.	\$ 9	\$ 9	\$ -
A.A.A.A.	25	25	-
Ashland Logging Museum	100	100	-
Ashland library	455	455	-
Humane society	87	87	-
Temporary Shelter for Homeless	100	100	-
N.M. Veterans Cemetery	500	500	-
Patten Lumberman's Museum	100	100	-
Central Aroostook Soil and Water	100	100	-
Me Public Broadcasting	100	100	-
Professional Assessment	3,200	3,200	-
General Assistance	200	-	200
	<u>\$ 4,976</u>	<u>\$ 4,776</u>	<u>\$ 200</u>

*See independent auditor's report
on supplemental information*

NASHVILLE PLANTATION, MAINE

SCHEDULE OF CHANGES IN ASSIGNED FUND BALANCES - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2018

	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>

NASHVILLE PLANTATION, MAINE

**RECONCILIATION OF FINANCIAL STATEMENTS
TO STATE MEDMS INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Education</u>
June 30 balance as per MEDMS Financial System	\$ 46,577
Due from Town adjustments	(49,400)
Expenditure adjustments	2,823
Audited GAAP Basis Fund Balance	<u>\$ -</u>

*See Independent Auditor's Report
on Supplementary Information*

NASHVILLE PLANTATION, MAINE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Expenditures
U.S. Department of Education Pass through the State of Maine Department of Education			
IDEA/School Age	84.027	013-05A-3046-13	\$ 1,985
Total Federal Awards Expended			<u>\$ 1,985</u>

Footnotes:

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

*See Independent Auditor's Report
on Supplementary Information*

SCHEDULE OF AUDIT FINDINGS
JUNE 30, 2018

The following summarizes my list of audit findings:

18-1 Finding – Account reconciliations

Statement of condition - During our audit we noted that the Town only reconciles the checking account. There is an investment account not being reconciled. Additionally, the unpaid tax detail accounts are not reconciled to supporting documentation.

Criteria – The Town should have a policy dictating that all bank and tax accounts be reconciled on a monthly basis.

Effect of condition – Errors and irregularities may occur due to accounts not being reconciled.

Recommendation - We recommend that all cash accounts be reconciled monthly.

Management response - Management agrees with recommendation.

18-2 Finding – Segregation of Duties

Statement of condition - During our audit we noted that the Town does not maintain adequate separation of duties in the accounting department.

Criteria – The Town should have a policy dictating that all bank accounts, cash receipt and cash disbursement reports be reviewed by the selectmen on a monthly basis.

Effect of condition – Errors and irregularities may occur due to accounts not being independently reviewed.

Recommendation - We recommend an independent review of accounts be done monthly.

Management response - Management agrees with recommendation.

*See Independent Auditor's Report
On Supplemental Information*

NASHVILLE PLANTATION, MAINE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2018

<u>FINDING</u>	<u>DESCRIPTION</u>	<u>MANAGEMENT RESPONSE</u>	<u>AUDIT FINDING</u>
17-1	Plantation does not reconcile outstanding taxes in trial balance to Town software. Additionally, the investment account is not reconciled to the trial balance.	Management will try to reconcile taxes receivable to the trial balance on a monthly basis.	Current year taxes receivable are not reconciled on a regular basis and the investment account is not reconciled to the trial balance. Will work with CPA to develop a system for reconciliation.
17-2	Adequate segregation of duties is not being maintained in the accounting department.	Management will try to have independent reviews done of reconciliations on a regular basis	Independent reviews not being done. Selectmen need to take a more active role in accounting.

*See Independent Auditor's Report
On Supplemental Information*

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

To the Management of the
Nashville Plantation, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nashville Plantation, Maine, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Nashville Plantation, Maine's basic financial statements, and have issued our report thereon dated August 29, 2018.

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 to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. We consider all of the deficiencies described in the accompanying Schedule of Audit Findings to be significant weaknesses.

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 noted no deficiencies in internal control that we consider to be material weaknesses as described above. Other items have been communicated with management in a separate letter dated August 29, 2018.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nashville Plantation, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 is described in the accompanying Schedule of Audit Findings. The 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.

Davis, Gates & Alward CPA's

Presque Isle, Maine

August 29, 2018



DAVIS, GATES & ALWARD
CERTIFIED PUBLIC ACCOUNTANTS

www.dgacpas.com

PETER DAVIS, CPA	pdavis@dgacpas.com
DAVID GATES, CPA	dgates@dgacpas.com
DAVID ALWARD, CPA	dalward@dgacpas.com
SHIRLEY OLIVER	soliver@dgacpas.com
Catrina Kemp	ckemp@dgacpas.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH MAINE STATE STATUTE REQUIREMENTS**

To the Management of the
Nashville Plantation, Maine

We audited the financial statements of the Nashville Plantation, Maine as of and for the year ended June 30, 2018, and have issued my report thereon dated August 29, 2018.

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

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

1. A determination of whether or not the school has complied with budget content requirements pursuant to section 15693, subsection 1 and cost center summary budget.
2. A determination of whether or not the school has exceeded its authority to expend funds.
3. A determination of whether or not the annual financial data submitted to the department is correct.
4. A determination of whether or not the school was in compliance with applicable provisions of the Essential Programs and Services Funding Act pursuant to chapter 606-B, subsection 15671.

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

Davis, Gates & Alward CPA's

Presque Isle, Maine
August 29, 2018

118 ACADEMY ST.
37 BANGOR ST

PRESQUE ISLE, ME 04769-0628
HOULTON, ME 04730

207-762-6084 / FAX 207-764-3612
207-532-1089 / FAX 207-532-7839

2018 COUNTY TAX BILL

AROOSTOOK, ss - - To the Assessors of NASHVILLE PLANTATION, in said County.

Whereas the Aroostook County Finance Committee authorized a tax of \$6,734,371.00 for 2018 upon said County and the County Commissioners on the twenty-first day of February 2018 apportioned the same, together with an overlay of \$134,687.42, 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 SIXTY-EIGHT THOUSAND TWO HUNDRED THIRTY-TWO DOLLARS AND FORTY-FOUR CENTS.

Therefore, you are required in the name of the State of Maine forthwith to assess said sum of \$68,232.44 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 2018. Interest shall accrue at the rate of 8% A.P.R. on all unpaid balances of the County Tax that are due, beginning on November 1, 2018.

By order of the County Commissioners, this twenty-first day of February 2018.


Ryan D. Pelletier, County Administrator



PURSUANT TO A WARRANT to us directed from Ryan D. Pelletier, Clerk of the Court of County Commissioners for the County of Aroostook, dated the twenty-first day of February 2018, 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 SIXTY-EIGHT THOUSAND TWO HUNDRED THIRTY-TWO DOLLARS AND FORTY-FOUR CENTS 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 2018.

IN WITNESS WHEREOF, we hereunto set our hands at
Monday the 25th day of June A. D. 2018

Jane H. Beaulier

Christine Murphy

ASSESSORS OF:

Mark Fluit

Nashville Plt.

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.



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

ADMINISTRATIVE & FINANCIAL SERVICES
ALEC PORTEOUS
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 2018

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 **\$52,350,000**, your municipality's fee for land use services is **\$9,423.00**.

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, 2018 and are to be compounded monthly at an annual rate of 7%. For any assessment which remains unpaid as of September 1, 2018, 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 Potier, 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



Incorporated February 18, 1862

"Gateway to the North Maine Woods"

1/19/2018

Attn: Board of Selectmen
Nashville Plantation
P.O. Box 433
Ashland, Maine 04732

RE: 2018 Subsidy Payments.

Following is the breakdown for 2018 with a 3% increase to cover Ashland's increased cost of operation.

	Nashville	
	2017	2018
Library	\$ 455.05	\$ 468.70
Recreation	\$ 1,224.95	\$ 1,261.70
Ambulance	\$ 3,624.44	\$ 3,733.17
Fire	\$ 13,094.47	\$ 13,487.30
Total	\$ 18,398.91	\$ 18,950.86

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

townofportage.clerk@gmail.com

townofportage.manager@gmail.com

townofportage.treasurer@gmail.com

www.townofportage.org

Mr. James Beaulier

09/10/2018

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. For the year 2018 I have an increase of 3% for Clerk and Tax Collector.

1. Clerk and Tax collector	\$4685.
2. Register of Voters	130.
3. Plumbing Inspector	200. + Mileage
4. Health Officer	50.
5. Animal Control Officer	300. + Mileage
6. Elections and annual Trio fee	525.
7. Fire Department	400.
	<hr/>
	\$ 6290.00

Lawrence Duchette
Town Manager
Portage Lake, Maine

Nashville Plantation School Department

Warrant for School Budget Meeting

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of Nashville Plantation, the name being registered inhabitants of Nashville Plantation, to assemble at the Nashville Town Hall in Nashville Plantation on Monday, October 29, 2018, at 6:15 p.m. 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 \$62,396.31

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 \$5,950.00

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

Recommend \$7,125.00

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 \$51,014.06 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.

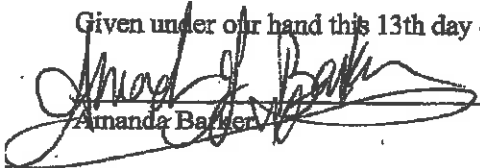
Recommend \$45,931.98

"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, 2018 and ending June 30, 2019 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 \$90,471.31


Given under our hand this 13th day of June, 2018.


Amanda Barker

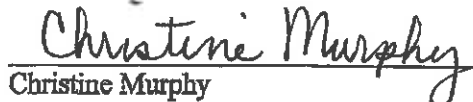

A. Allen Murphy


Robert Flint

Given under our hand this 20th day of September, 2018.


Jira Beaulier


Mark Flint


Christine Murphy

**NASHVILLE PLANTATION
2018-2019 BUDGET**

EXPENDITURES	2016-2017	2017-2018	2018-2019	DIFFERENCE
				2018-2019
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	97.00	100.00	100.00	0.00
TOTAL ADMINISTRATION	5,947.00	5,950.00	5,950.00	0.00
TRANSPORTATION				
GRADES 1-12	7,125.00	7,125.00	7,125.00	0.00
PRE-KINDERGARTEN	0	0	0.00	0.00
CONTINGENCY	0.00	0.00	0.00	0.00
TOTAL TRANSPORTATION	7,125.00	7,125.00	7,125.00	0.00
TUITION				
ELEMENTARY 5 @ 8,301.96	24,638.04	30,500.44	41,509.80	11,009.36
SECONDARY 1 @ 10,886.51	0.00	0.00	10,886.51	10,886.51
CONTINGENCY K-12	10,000.00	10,000.00	10,000.00	0.00
TOTAL REGULAR TUITION	34,638.04	40,500.44	62,396.31	21,895.87
SPECIAL EDUCATION	10,000.00	10,000.00	15,000.00	5,000.00
TOTAL SPECIAL EDUCATION	10,000.00	10,000.00	15,000.00	5,000.00
TOTAL EXPENDITURES	57,710.04	63,575.44	90,471.31	26,895.87
REVENUES	2016-2017	2017-2018	2018-2019	
STATE ALLOCATION	3,209.70	4,232.25	5,082.08	849.83
LOCAL ALLOCATION	49,847.90	46,109.08	45,931.98	-177.08
BALANCE FORWARD	4,652.44	13,234.13	39,457.25	26,223.12
LAND RESERVE				
TOTAL REVENUES	57,710.04	63,575.44	90,471.31	26,895.87

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 Town Hall in said Plantation Monday, October 29, 2018 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 \$5,700.00 for Officers' Salaries.

ASSESSORS RECOMMEND YES

Article 3 To see if the Plantation will vote to raise and appropriate \$6,290.00 for the following Town Services to be provided by the Town of Portage Lake:

- Town Clerk
- Tax Collector
- Registrar of Voters
- Plumbing Inspector
- Health Officer
- Animal Control Officer
- Elections Officer
- Fire Department

ASSESSORS RECOMMEND YES

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, 2019.

ASSESSORS RECOMMEND YES.

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, 2018 to the 2019 annual town meeting.

Article 8 To see if the Plantation will vote to charge interest of 6.00% on unpaid taxes after a certain day. The maximum that can be charged for the calendar year 2018-2019 is 6% 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 2018-2019 taxes up to 30 days after the postmark date.

ASSESSORS RECOMMEND YES

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.

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

ASSESSORS RECOMMEND YES

Article 12 To see if the Plantation will vote to raise and appropriate \$4,000.00 for the Incidental Account.

ASSESSORS RECOMMEND YES

Article 13 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 YES

Article 14 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.

Article 15 To see if the Plantation will vote to raise and appropriate \$1,300.00 for 2018-2019 Maine Municipal Dues.

Article 16 To see if the Plantation will vote to raise and appropriate \$10,400 for Solid Waste Disposal.

ASSESSORS RECOMMEND YES

Article 17 To see if the Town will vote to raise and appropriate \$2,940.00 for the following Plantation Insurances:

▪ Public Officials Liability Insurance	\$1,315.00
▪ Property & Casualty Insurance	\$1,100.00
▪ Workers' Compensation Insurance	\$525.00

Article 18 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 \$1,000.00

Article 19 To see if the Plantation will vote to raise and appropriate \$200.00 for the General Assistance account.

ASSESSORS RECOMMEND YES

Article 20 To see if the Plantation will vote to allocate up to \$15,000.00 from Excise Tax receipts for the purpose of reducing the 2018-2019 tax commitment. THIS WILL NOT INCREASE PROPERTY TAXES.

ASSESSORS RECOMMEND YES

Article 21 To see if the Plantation will vote to accept the following categories of State funding during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

- 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)

Article 22 To see if the Plantation will vote to obligate State Revenue Sharing Funds to reduce the 2018-2019 Tax Commitment.

ASSESSORS RECOMMEND YES

Article 23 To see if the Plantation will vote to obligate the State of Maine Property Tax Relief Fund as required by MRSA Title 30A, Section 5683, to Nashville Plantation's Town Hall Repairs.

ASSESSORS RECOMMEND YES

Article 24 To see if the Plantation will vote to give the Ashland Snowmobile Club the money received from the State for snowmobile licenses.

Article 25 To see if the Plantation will vote to raise and appropriate \$800.00 for the purpose of snowplowing the public road in the winter of 2018-2019.

ASSESSORS RECOMMEND YES

Article 26 To see if the Plantation will vote to raise and appropriate a requested amount of \$500.00 for the Central Aroostook Soil and Water Conservation District.

ASSESSORS RECOMMEND \$100.00

Article 27 To see if the Plantation will vote to raise and appropriate \$18,950.87 to the Town of Ashland for the following services:

▪ Ashland Fire Department Fire Protection	\$13,487.30
▪ Ashland Ambulance	\$3,733.17
▪ Ashland Library	\$468.70
▪ Ashland Rec Center	\$1,261.70

ASSESSORS RECOMMEND YES

Article 28 To see if the Plantation will vote to raise and appropriate \$9,423.00 for the Maine Land Use Planning Commission (LUPC) fees. Was \$9,882.00 in 2017-2018.

ASSESSORS RECOMMEND A YES VOTE

Article 29 To see what sum of money the Plantation will vote to draw from surplus funds to fund the relocation of the Nashville Town Office and Fire Shed. Recent survey indicated that these structures were not on land owned by the Town and the landowner had no interest in either trading or selling land. Amount covers site preparation, concrete, relocation, and purchase of portion of adjacent parcel to allow for improved access and parking. THIS WILL NOT INCREASE PROPERTY TAXES.

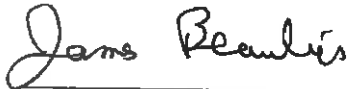
ASSESSORS RECOMMEND AN AMOUNT NOT TO EXCEED \$30,000.00

Article 30

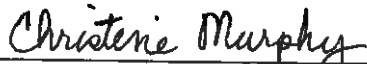
To see if the Plantation will vote to raise and appropriate \$1,121.60 to support the administration and services functions of the following social organizations:

▪ Ashland Logging Museum	\$100.00
▪ Ashland Area Summerfest Committee	\$100.00
▪ Aroostook Area Agency on Aging	\$25.00
▪ 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

Given under our hands at Nashville Plantation, Maine, this 13th day of September 2018.



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	Robert Sawyer / Larry Doucette Vehicle Registrations / Voting	435-4870 / 435-4361 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).