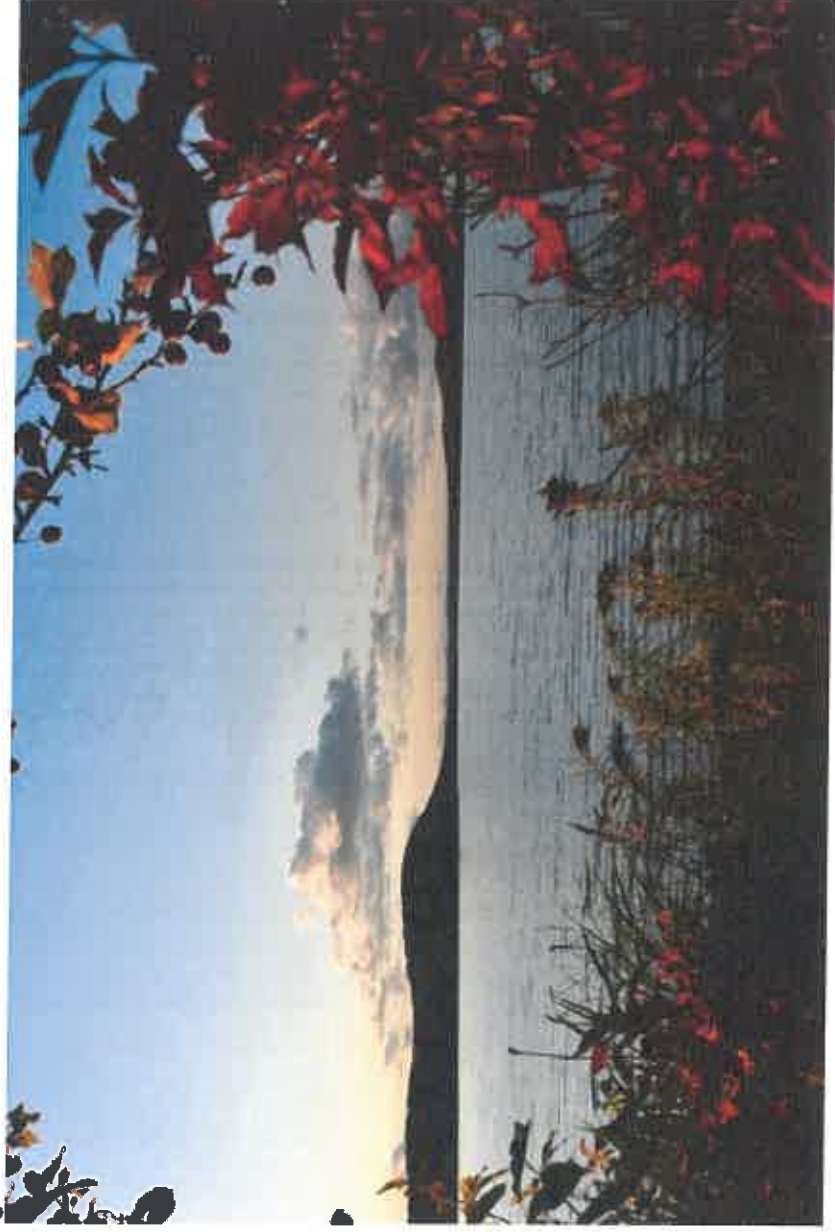


Town of Portage Lake  
Annual Report  
Year Ended Dec 31, 2019



# Portage Lake Meetings & Events

More can be found at [www.townofportage.org](http://www.townofportage.org)

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Board of Selectpersons	3 <sup>rd</sup> Wednesday/month, 6:00 pm
Planning Board	2 <sup>nd</sup> Thursday/month, 6:30 pm
Board of Appeals	As needed. Contact CEO, 435-4361
Historical Society	4 <sup>th</sup> Monday/month, Apr-Aug., 6:30 pm. Corrine Routhier @ 227-0819 or call Town Office
ATV Club	1 <sup>st</sup> Tuesday/month, 6:30 pm
Snowmobile Club	1 <sup>st</sup> Friday/month, Sep-Apr, 6:30 @ Dean's Motor Lodge
Housing Board	As needed, contact Jen Buckingham, 227-0045
February	Snowmobile Club Pie Auction @ Dean's
3 <sup>rd</sup> Weekend/June	Historical Society Annual Ham/Bean Dinner, 5 pm, Town Hall
July	ATV Club Chicken BBQ @ Pavilion
<b>3<sup>rd</sup> Weekend/August</b>	<b>Portage Lake Summer Roundup, including Whoopie Pie Festival, Canoe Carry, Fireworks, Parade &amp; More</b>
Labor Day Weekend	Annual Ring of Fire, sponsored by PLA

Visit [www.townofportage.org](http://www.townofportage.org) for more information

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# *2019 Town Report Dedication*

## *Claude Plourde*



Claude R. Plourde was born on December 27, 1944 and grew-up in Fort Kent, Maine. After serving in the Army he married Patricia "Patsy" Plourde in Fort Kent in 1969. Claude and Patsy moved to Portage Lake when he got a job working for J. Paul Levesque sawmill in Masardis shortly after they were married. They have one daughter, Lynn, who was born in 1969. Claude served on the Portage Lake Planning Board from 1980 to 1983. He and Patsy became the owners of Coffin's General Store in 1984, and was responsible for many improvements, including installing a pizza oven to offer meals to customers. He loved the people of the Town and was very proud of the store. In 2000 Claude sold the store and "retired" for just a few months before taking on a position with the Maine State Forestry at the station in Portage Lake as a maintenance man and groundskeeper during the summer months. He stayed with the Maine Forest Service until 2017 when he suffered an unexpected illness which caused him to retire completely. He and Patsy enjoy spending time with granddaughters Brooke and Mackenzie, and great-granddaughter McKinley. The Town of Portage Lake thanks Claude for all he has done to help make it the wonderful community that we call home.

# Directory of Town Officials

---

## Board of Selectpersons

David M. Pierce 435-2082	Chair	Term expires March 2020
Daniel C. Higgins 435-6444		Term expires March 2022
Barry J. Kenney 267-1559		Term expires March 2021

Jodi Page, Selectboard secretary

## Administrative Personnel:

<u>Larry Duchette:</u>	Town Manager Tax Collector Dep. Treasurer Welfare Director Road Commissioner Fire Warden	<u>Corrine Routhier:</u>	Treasurer Town Clerk Dep. Tax Collector Elections Facilitator Motor Vehicle Agent IF&W Agent Nashville Dep. Clerk Nashville Tax Collector
<u>Brian Cote:</u>	Fire Chief		
<u>Margaret Pierce:</u>	Code Enforcement Officer Building Inspector Health Officer-Portage Lake & Nashville Plumbing Inspector-Portage Lake & Nashville Personal Property Assessor	<u>Sarah Bauzenberger:</u>	Dep. Clerk Dep. Tax Collector Dep. Treasurer Animal Welfare Agent Registrar of Voters- Portage Lake & Nashville Nashville Town Clerk Nashville Registrar of Voters Nashville Dep. Tax Collector
<u>Christopher Walker:</u>	Animal Control Officer 207-762-0392		

# Directory of Town Officials

---

## **Budget Committee:**

Arthur Routhier  
Sandra Bartlett  
Diane Barron McGrane

Gail Gagnon  
David Pierce--Selectboard representative

## **Portage Lake School Department**

Melissa S. Boutot, chair	Term expires 2021
Ginger M. Nelson	Term expires 2022
Tammy Curran	Term expires 2020
Dr. Gehrig Johnson	Superintendent

## **Planning Board:**

Arthur Routhier, chair	Term expires 2021
Otis Nelson	Term expires 2020
Darey Gagnon	Term expires 2021
Dennis Tozier	Term expires 2022
Michael Mapley	Term expires 2022

## **Zoning Board of Appeals:**

Patrick Raymond, chair	Term expires 2020
Michael Bartlett	Term expires 2022
Brian Cote	Term expires 2021

## **Beautification Committee:**

Connie Duchette  
Corrine Routhier

## **Town Forest Committee:**

Patrick Raymond	Herb McPherson	Barry Kenney
David Pierce	Brian Condon	

## **Recreation Department**

Lucas Belanger, director

SUSAN M. COLLINS  
MAINE

ATL DRINKER SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1004  
(202) 224-3529  
(202) 224-9088 (FAX)

United States Senate  
WASHINGTON, DC 20510-1004

COMMITTEES  
SPECIAL COMMITTEE  
ON AGING  
CRIMINAL  
APPROPRIATIONS  
HEALTH EDUCATION  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2020 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins  
United States Senator



Washington Office  
1223 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-7943  
[www.golden.house.gov](http://www.golden.house.gov)



Committee on Armed Services  
Committee on Small Business  
Chairman, Subcommittee on Contracting  
and Infrastructure

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

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

Jared Golden

6 State Street, Suite 101  
Bangor, ME 04410  
Phone: (207) 240-7400

7 Hatch Drive, Suite 201  
Caribou, ME 04736  
Phone: (207) 492-6009

179 Lisbon Street  
Lewiston, ME 04240  
Phone: (207) 241-6767



ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(207) 224-5344

<http://www.senate.maine.gov>

## United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

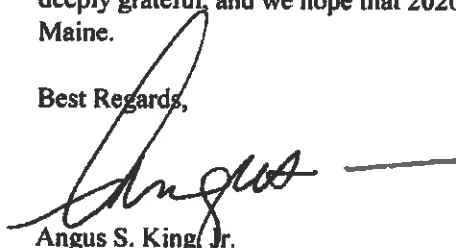
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there 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 Regards,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
133 Gabriel Drive, Suite F-1  
Augusta, ME 04330  
(207) 622-8282

BANGOR  
102 Harrow Street, Suite 202A  
Bangor, ME 04401  
(207) 945-8000

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

PRESQUE ISLE  
189 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 763-5124

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**Troy D. Jackson**  
President of the Senate

**THE MAINE SENATE**  
129th Legislature

3 State House Station  
Augusta, Maine 04333

December 23, 2019

Dear Residents of Portage,

Thank you for the opportunity to serve again as your State Senator. It is a true honor to represent you, your family, and our area in the Legislature.

This session, my colleagues elected me to serve as President of the Maine Senate. In this new role, one of my first acts was to change the seating in the Senate Chamber so that Democrats and Republicans would now sit side-by-side together. I knew that if we wanted to accomplish great things for our state, we would need to work together to do so.

This past year, my colleagues and I successfully took on Big Pharma and won. We passed a reform package to lower the outrageous costs of prescription drugs while also improving reimbursements for rural hospitals in our state. I was also proud to sponsor a new law that will allow for a potato processing facility to be built in the town of Washburn. This law will create new jobs and spur investment in Aroostook County while promoting Maine produce. Lastly, we passed a budget that doesn't raise taxes and actually provides \$130 million in property tax relief.

This is only a small sampling of some of the things we were able to accomplish last session. As always, I know there is more work to do to make Maine a great place to live. I promise to continue that fight when the next legislative session begins in January.

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

Sincerely,

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

Troy Jackson  
Senate District 1

*State House (207) 287-1500 \* TTY (207) 287-1583 \* Fax (207) 287-5862 \* Toll Free 1-800-423-6900  
Email: [Troy.Jackson@legislature.maine.gov](mailto:Troy.Jackson@legislature.maine.gov) \* Web Site: [TroyJackson.org](http://TroyJackson.org)*



**John L. Martin**

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

## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Portage Lake Residents:

It continues to be an honor to serve you in the Maine House of Representatives. I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and pass legislation that improves life in our district and in our state.

As of this writing, the 129th Legislature has just begun its second session, and we expect to have adjourned by mid-April. During that period, we will consider more than 650 bills, from smaller fixes and complex legislation we're still working on from 2019 to measures in response to new issues that have come up since the summer.

Our broad goals this year include further increasing access to health care, reducing the cost of insulin, funding schools and local governments, massively upgrading Maine's career and technical education system, further reducing drug addiction and overdose deaths, making sure Maine invests in research and development, strengthening workers' rights and more. There is never a shortage of work when it comes to making Maine the best state it can be, and I'm glad to be putting my years of experience in government to good use.

This year I will continue serving on both the Appropriations and Financial Affairs Committee and the Inland Fisheries and Wildlife Committee. Through that work, I hope to remain a strong advocate for Aroostook County and all of Northern Maine.

On these and any other issues that come before us, I am committed to working with colleagues on both sides of the aisle to find the best possible solutions to the challenges we face. Please feel free to contact me with your questions and concerns or if I can be of assistance to you. You can reach me at home at 444-5556 or in Augusta at 1-800-423-2900.

Best regards,

John Martin  
State Representative

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

## TOWN MANAGERS REPORT 2019

Greetings,

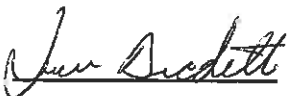
The year has passed by way too fast. Many of our local residents have moved to warmer climates or have become nomads roaming the country. We have had several new families move into town to take their place and I would like to welcome them all.

Our Summer Round Up as always was a great success due to the support of many volunteer's. We are looking forward to this year's event on August 14<sup>th</sup> - 16<sup>th</sup>. The 5<sup>th</sup> annual Chub tournament was the best ever with a record 462 lbs. of junk fish. Prizes and gifts would not be available without the generous donations from all our sponsors. Thanks, from all the participants!

We have completed many improvements this year including New flooring in most of the Town Hall, new roof on the entire building, installed a generator that will power the complete building, installed a new fire hydrant on the corner of Cottage Rd. and Sutherland St, paved 1 mile of West Rd. and another 100' on Fish River rd. This was mostly done with reserve accounts and surplus so we did not have to raise taxes. Also new speed signs on West Rd. purchased by Maine Woods Co. that is helping to control the large trucks that service the mill.

As always, I would like to thank the staff and all the volunteer's that make Portage Lake the very special place that so many have come to know and enjoy.

Respectfully



Lawrence J. Duchette

Town Manager

Portage Lake, Maine

# Town Clerk 2019 Report

Greetings Citizens & Taxpayers of Portage Lake:

In 2019, I became the secretary for the Aroostook County Municipal Clerk's Association. This Association meets 4 times a year to discuss issues among area Clerks and to pass on information for clerks from various state agencies. I have been able to meet so many wonderful people through this Association and through the Maine Municipal Town & City Clerks' Association. Clerks all over the state have very similar experiences on the job, whether they come from a small town like Portage Lake or a very large city like Augusta. We can all relate!

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

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

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

## 2019 Vital Statistics:

Marriages	0	
Births	2	
Deaths	4	1 male; 3 female

## 2019 Elections:

### Number of Voters:

March 28, 2019 Municipal Election	70
March 29, 2019 Annual Town Meeting	22
May 23, 2019 Annual School Budget Meeting	6
June 26, 2019 Special Town Meeting	26
July 24, 2019 Special Town Meeting	7
November 5, 2019 State Referendum Election	40

## 2019 Motor Vehicle Registrations

Passenger Cars	370
Commercial & Tractor Trlr	79
Trailers	126
Motorcycles	18
Antique Vehicles	12
Veterans	30

Online Vehicle Registrations	22
------------------------------	----



## 2019 Recreational Vehicle Registrations

	Resident	Non-Resident	Online
Boats	123		8
ATV	75	10	
Snowmobiles	85	29	

## 2019 Dog Licenses

	2019 License Year	2020 License Year
Spayed/Neutered	27	39
Unaltered	8	5
Kennels	1	0
Online Regs		2



### Other Information You May Need:

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

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

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

**Re-registrations:** Current mileage

Valid proof of insurance

Old registration

**NEW Registrations:**

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

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

\*Visit [www.maine.gov/ifw](http://www.maine.gov/ifw) for more information about registration or licensing costs for hunting/fishing licenses or recreational vehicle registrations.

**All of this information & more can be found at [www.townofportage.org](http://www.townofportage.org)**

# Save the Date!

## Portage Lake Summer Round- Up Weekend

August 14, 15, & 16, 2020

Check online for details

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

---

*We need your help!*

The cost of the annual fireworks show for 2020 is over 25% more than in 2019. The majority of the funding for the fireworks show is by donations. If you would like to donate to the annual fireworks show, please send your checks made payable to Town of Portage Lake to PO Box 255, Portage Lake, ME 04768, memo "Annual Fireworks Show". Thank you for your support!



## Town of Portage Lake School Department

The Portage Lake School Department concluded its seventh fiscal year as an independent school entity on June 30, 2019. Portage Lake student counts remain steady at approximately 35 students.

The approved July 1, 2018 - June 30, 2019 school budget for Portage Lake totaled \$813,226 and was funded by \$545,348 in property taxes, \$192,878 in state subsidies and \$75,000 brought forward from the 2017-2018 fiscal year.

The current approved July 1, 2019 - June 30, 2020 school budget is \$843,463 and is funded by \$592,042 in property taxes, \$200,747 in state subsidies and \$40,674 brought forward from last year.

An independent annual audit of the Portage Lake School Department was conducted by Felch & Company, LLC for the fiscal school year ended June 30, 2019. We were found to be in compliance with all laws and regulations and our financial information is accurate and complete. A copy of the audit is available for inspection at the town office.

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

Respectfully,

Melissa Boutot, Chairperson  
Tammy Curran  
Ginger Nelson



## To the Residents of Portage Lake:

2019! What a good year for the FD. I am happy to report that there were no reportable injuries or accidents. My gratitude goes out to the members of the PLFD for their unselfish dedication and 24-7 service to this department. Special Thanks to the Board of Selectman, Town manager (for the many hats he wears), the girls in the front office (special thank you!), and the residents of Portage Lake

for the continued support. Without your help this department would not be possible.

The PLFD is always abreast of the need for proper trainings and safety measures for the FF's of Portage Lake. This year we purchased 4 composite SCBA (Self Contained Breathing Apparatus). We are also in contract with K&T Fire Equipment for the purchase of a firetruck to replace the 1984 FMC Pumper. The new truck has more than twice the water capacity of the old one.

The extension of the fire hydrant is complete on Sutherland Street. Now we have 2 water sources to draw from when the need arises.

If anyone from the Town is interested in doing their civic duty and would like to join the Portage Lake Fire Department, all you have to do is come to our meetings that are held on the first and third Mondays of the month and we can get you started with the procedures and trainings. No experience is necessary.

A little history is in store for now. Town records show that in 1942, the Board of Selectmen "voted to fix the fire truck and have it in good condition", so the Fire Department has been around for a long time. (This is the oldest records that we could find, if you have documentation for earlier dates, please let me know). Since this time there have been more than 100 residents of Portage to join the department.

In 2019 the PLFD responded to:

- \*Mutual aid to the Ashland Ambulance for a stroke victim in Feb.
- \*Electrical fire at a home on Main St. in Mar.
- \*Electric dryer fire on Hathaway Rd. in Mar.
- \*Tree on the electric wire on the Little Machias Rd. in Apr.
- \*2 lift assist to help the Ashland Ambulance on Cottage Rd. in Jun.
- \*Wind damage to a temporary garage shelter in Nov.
- \*House fire on the Cottage Rd. in Nov.
- \*Mutual aid to Ashland Fire at the wood pellet mill in Ashland

Respectfully submitted,  
Chief Brian Cote

January 23, 2020

To the Residents of Portage Lake,

2019 was an average year with 33 applications varying from sheds, decks, garages, additions, maintenance within the Shoreland and two new camps. The Planning Board met on 6 occasions to discuss applications within the shoreland; for 30% expansions, fence, camp replacement, camp and playground relocation.

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

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

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

Sincerely,

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

Hello,

I would like to take a moment to talk about licensing your dog. This past year we have experienced an increase of people registering on time!

Just as a reminder, each owner of a dog at the age of 6 months or more, on or before January 1<sup>st</sup> of each year, must obtain a license. Failure to do so can result in a \$25.00 late fee. For an altered or fixed dog, the cost is \$6.00, for a dog that is not altered or fixed the cost is \$11.00. You will need your current Rabies Certificate and the Spayed or Neutered Certificate in order to obtain a license. Once your dog has been licensed, please attach the license and rabies tags to the dog's collar.

I would like to thank everyone for welcoming me as the new Animal Control Officer and for all of your help and concerns with the animals in our community.

Thank You,

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

Christopher Walker, ACO





## Portage Lake Historical Society 2019 Report

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2019 was a year of continued progress toward creating a museum for Portage Lake residents and visitors. We increased our special savings for purchasing the Old Town Hall, but we have still come up short of the

amount needed to complete the purchase. We are looking at all avenues of funding, and appreciate any and all donations made toward our goal. Without the support of the community, our Historical Society would not and could not exist!

We have held many fund raisers over the last year to help with the purchase of the Old Town Hall, and the purchase of materials to create displays for the museum. Special thanks to Mary Ellen Violette who created and donated a quilt to raffle off, and to Ralph Miller who made a pie safe to raffle off. Both of these raffles were very successful, and very much appreciated. We have some talented people in our community with very generous hearts!

As always, membership is a keystone of our organization. Membership is only \$10 per year per person. We use this money to pay for our state filing as a 501c3 non-profit corporation, to purchase materials and supplies for our fund raisers and to help promote the Society. If you haven't become a member, forms can be picked up at the Portage Lake Town Office or printed online at [www.townofportage.org](http://www.townofportage.org) under the Clubs/Organizations tab. Or come to any of our meetings or events and sign up!

Upcoming fund-raising events for the Society in 2020 include the Annual Ham & Baked Bean dinner June 20, the annual Variety Show during the Portage Lake Summer Round Up on August 14, and a booth at the Portage Lake Whoopie Pie Festival on August 15. Of course, we will continue the tradition of the Canoe Carry from Little Machias Lake to Portage Lake on August 15 as part of the Portage Lake Summer Round Up weekend. That is a great way to celebrate our history and heritage!

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

Respectfully, Corrine Routhier, President

### Officers:

Patricia Lyons, Vice President  
Marcelle Gagnon, Treasurer  
Jodi Page, Secretary

### Board Members:

Lawrence Duchette  
Beverly Miller  
Mary Ellen Violette

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

Greetings to the People of Portage Lake:

On behalf of the Board of Directors of the Can-Am Crown International Sled Dog Races I would like to thank the people of Portage Lake for their continued support and participation in the Can Am 250. Without the combined efforts of the volunteers, businesses, landowners and people from afar, Checkpoint #1 at Portage Lake would not be the success that it is.



The trail crew here at Portage Lake clears, grooms and maintains approximately 125 miles of the trail route. Most of the crew travel many hours from their homes to undertake this daunting task. Eighty+ volunteers help to make the checkpoint run smoothly, efficiently, safely and professionally. Many hours of preparation are undertaken to prepare the venue for race day.

The Town of Portage Lake, The Portage Lakers Snowmobile Club and The Portage Lake ATV Club have been invaluable to our race as have the many individuals who have contributed their time, equipment and resources.

The 250-mile race that comes through Portage Lake is a qualifier for two of the most famous sled dog races in North America, the Iditarod and the Yukon Quest. One of the 250 mushers, Martin Massicotte from Ste. Tite Quebec, the 10-time winner of the Can Am 250, has moved on to race in the Iditarod 2020. Two others, Denis Trembley and Rob Cooke, are racing in this year's Yukon Quest.

Special thank you to Jim Dumond who retired this past year as Trail Boss. He served the Can Am for more than 27 years. He has set the standard for the Can Am trails.

Thank you again,

Sarah Brooks

Vice President / Portage Checkpoint Coordinator

Can Am Crown International Sled Dog Race



# PLHC

## PORTAGE LAKE HOUSING CORPORATION

### 2019 TOWN REPORT

**To the Citizens of Portage Lake:**

**The Mountain Valley Manor Project is major community need and the PLHC promises you that we are diligently working to make this 6 unit Low Income/Senior Housing Project a reality!**

**Maine State Housing may have potential grant funds available. IN ORDER TO PURSUE THESE FUNDS WE MUST HAVE NEW ACTIVE VOLUNTEERS TO SPEARHEAD THESE EFFORTS. The Committee will plan to meet and hold an annual Election of Board Officers. We welcome your nominations for new board members and appreciate your attendance:**

#### **PLHC Board Meeting & Election of Officers**

**Tuesday, April 14<sup>th</sup> at 6:00PM at the Portage Lake Town Hall**

**Thanks go out to all that have contributed and to those who are considering contributing in the future! Donations are tax-deductible (ID# 30-0420720) and all donors will be honored with a name-bearing plaque unveiled at the grand opening of Mount Valley Manor. Anyone interested in making a donation to the project may do so by mail to: PLHC, P.O. Box 324, Portage Lake 04768.**

**If AFFORDABLE SENIOR HOUSING is something that you feel is important to Portage Lake, please join us in our efforts! If you have any questions, concerns, and/or suggestions please feel free to contact Jen Buckingham any time at (207) 227-0045 or tempo\_jen@hotmail.com.**

**Respectively Submitted,**

**PLHC Board of Directors: Jennifer Buckingham – President Reuben Caron – Vice President**

**Linda Caron – Secretary**

**Larry Duchette – Treasurer**

**Darey Gagnon – Director**

**Daniel Higgins - Director**

**Ray Wakefield - Director**

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**P.O. Box 324 PORTAGE LAKE, MAINE 04768**



## PORTAGE LAKE ASSOCIATION REPORT



The Portage Lake Association began in 1989 as an organization to be the watch-dog to protect Portage Lake from an infestation of invasive plants such as Eurasian Milfoil. We are a non-incorporated organization with a goal of educating all residents about the dangers of invasive species and the dangers of lakeside application of phosphorous chemicals, i.e. fertilizers, etc., that will have a derogatory effect on the quality of the water in the lake. The PLA promotes these thoughts through our annual newsletters, signage at strategic points along the lake, and sponsoring the Courtesy Boat Inspection program. The PLA currently has 130 members, whose dues help to further the goals of our group, and several members contribute above and beyond the dues. These additional funds are placed into an account to help defray the costs of any future remediation effort, should that be the case.

In the summer of 2019, around 20 volunteer Courtesy Boat Inspectors inspected approximately 385 boats either entering or exiting the Lake at the Portage Lake Boat Launch. These volunteers donated their time on weekends to ensure that any weeds that appear on the boat, trailer, fishing gear etc. are checked and noted. Any invasive plants are sent downstate to be identified. Ralph Miller and his wife Cindy have the responsibility of scheduling the inspectors. We are in the process of seeking out someone to take over the scheduling of the inspectors. If you know of anyone who would like to get involved with this program, please notify one of the Directors. The scheduling procedures have been changed to make it easier for the coordinator. We had 8 fewer inspectors last year, but we are currently looking into applying for a grant that would allow us to pay our inspectors for their time. Hopefully, this will attract new people to become involved in this program. If you know of anyone who might be interested, please contact any of the Directors for more information. Ray Wakefield, former President and former Lake Coordinator, oversees the placement and removal of the buoys that mark shallow areas or other boating dangers. Ray also does water clarity testing and the training of all the inspectors. Ray deserves a huge Thank You from all the residents for his dedication and work to help preserve our Lake.

Sue Doyen and her group, in Coordination with the Audubon Society, again performed the Annual Loon Count which resulted in the spotting of 20 adults and two chicks.

The 2019 Annual Chub Tournament was very successful. There were 58 people registered and together they caught 462 lbs. of chub, sunfish, perch, and bullhead. A good time was had by all participants. We even had game wardens patrolling during the tournament. Larry Duchette is currently working on the plans for this year's tournament, which is tentatively scheduled for Aug. 1, 2020. Another goal of the Assoc. is to continue to remove as many of these type of fish from the Lake to help improve the quality of the type of fish we want here. The PLA is actively pursuing the possibility of having the State stock our lake. This tournament will help us in that effort. Commissioner Judy Camuso knows of our request for any assistance in getting Portage Lake on the list to be stocked, and she said this issue will be reviewed again after a study is finished in 2021. The PLA also sponsors the Annual Boat Parade, and this year will be the 14<sup>th</sup> year for the Annual Ring of Fire on Labor Day weekend.

For the last several years, the PLA. has provided calendar magnets to the residents of the lake. We plan on continuing that as part of our public relations. We have also ordered more of the blue PL magnets for people who want to display them on their vehicles. Although not always successful, the PLA tries to send a representative to the other Association meetings intown.

On behalf of the PLA directors, I want to thank the residents for your support with our endeavors.

Jim Kelley, Ray Wakefield - Co Presidents  
Fred Edgecomb – Vice President  
Martha LaPointe – Secretary  
Peter Haskell – Treasurer  
Ralph Miller – Immediate Past Pres.  
Cindy and Ralph Miller – Lake Coordinators  
Lou Miller

Steve Cyr  
Susan Doyen  
Julie Libby  
Corrine Routhier  
Larry Duchette – Town Manager  
David Pierce – Selectman's Rep.

Respectfully, Jim Kelley, President

# Portage Lakers ATV Club 2019 Report

To the Residents of Portage Lake,

The season of 2019 was a little more of a challenge for us, with lack of volunteers and participation we were able to do only what we could to keep the trails open for use. Due to the harsh winter, the trails were bad and a lot of work was needed to be done. We were not able, or allowed, to do any new trails this year. I know it might have been disappointing to many, but all the clubs in to state were told they could not do any new trails in 2019. We all focused on repairing the trails we have already.

Our new Trail Master, Chauncey Jones, and his helpers did what they could to this year. We replaced some culverts, filled a lot of holes, cut brush, and bush hogged. We did work on the West Mt. Trail, Mullan's, Garrity's, Sterling, Rocky Brook, Don Cyr's, Lanigan's and the trail going to the Irving trail, but a lot more needs to be done.

It takes a lot of hands and participation to keep the trail system going. Thank you to all that worked so hard and gave their time on the trails. If anyone is willing or interested in helping in any way, please feel free to contact the club or attend the meetings.

Many Thanks goes out to all that participated and helped at each event and fundraiser. Also, a Special Thank You to all the Landowners and the Residents of Portage Lake and Surrounding areas for your support.

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

Respectfully Submitted, Rena Mae Belanger, President

Portage Lake ATV Club  
PO Box 145 Portage Lake, ME 04768

## **Portage Lake ATV Club Officers**

President	Rena Mae Belanger
V. President	Peter Beaupre
Secretary	Rena Mae Belanger
Treasurer	Rena Mae Belanger
Trail Master	Chauncey Jones
Asst. Trail Master	Jeanne Jones
Grant Writer	<u>Vacant</u>
Membership	Patricia Beaupre

Be sure to "Like" our Portage Lakers ATV Club Facebook page and go to [www.townofportage.org](http://www.townofportage.org) and click on the Portage Lakers ATV Club link.





## **Year End 2019 Town Report**

**To the Citizens of Portage Lake:**

We have had a successful year thanks to the amazing support from our local community, members from near and far, and most of all the dedicated group of volunteers that so generously donate their time and money.

Working with the Ashland Snowmobile Club we setup and held our second annual Big Woods Grass Drags at the Dalton Inn in Ashland. It was a great success and we look forward to partnering together again this year. So please mark your calendars for the third year of the Big Woods Grass Drags on September 19<sup>th</sup>.

We are also very proud to announce that we were successful in attaining a Municipal Grant and a Local Grant that we continue to use to improve the trails and equipment maintenance.

Portage Lakers spearheaded a campaign to improve County wide signage and we were fortunate enough to receive grant funding for the project saving Portage Lakers and other clubs thousands of dollars.

For the safety of anyone riding on the lake, we purchased several caution signs that were installed in locations where the ice is traditionally thin.

Our officers' work tirelessly to operate this club just as though it was a business, being financially responsible and aggressive in pursuing any and all funding avenues is extremely important to the sustainability of this organization. The success of this club greatly effects the economy of Portage Lake and we take this very seriously.

Thank you again to the Residents and Tax Payers of Portage Lake for your support! We look forward to another successful season in the year ahead!!

Volunteers are always needed, please contact any club official if you are interested in helping out.

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

-Email: [portagelakersmembership@gmail.com](mailto:portagelakersmembership@gmail.com) with any questions

-Facebook: [www.facebook.com/portage.lakers](https://www.facebook.com/portage.lakers) to stay up to date

Sincerely,  
Beech  
Barry Kenney  
Club President



98 Country Club Avenue – Portage Lake, Maine 04768  
(207) 435-8221 – [www.portagehills.org](http://www.portagehills.org)

### Year End 2019 Town Report

Dear Citizens of Portage Lake,

Two thousand nineteen was another exciting year for Portage Hills. Through the continued support of our members we were able to fully fund a turf management regimen that kept our greens and fairways in good health for the whole summer. It was so successful that we hope to implement the program again this upcoming summer!

Today at Portage Hills, we maintain a public 9 Hole course featuring all of the hallmarks that Maine golf has to offer. The public is welcome to join us any day for a round of golf, a hike around the course, or to simply enjoy a welcoming place to sit and experience the breathtaking views of Portage Lake and its many rolling hills. During the winter months we welcome the public to enjoy downhill sliding at the course. We are proud to provide free golf for children under the age of 18, a free youth golf program for any area interested youth, and free golf lessons for any adult looking to get started.

Some activities to look forward to this summer, tentatively, include:

- May 16 – 9AM Member Clean-up Day
- May 29 – 6PM Opening Pizza Night with Live Music
- June 27 – 9PM Live Music
- TBD – 9AM Mason's Tournament Bikes for Books
- July 18 – 9PM Live Music
- July 25 – 9AM Pratico Siliski Coloutti Memorial Tournament
- August 10 – 9AM Member/Guest Tournament
- August 15 – 4PM Pig Roast
- August 15 – 9PM Live Music
- August 22 – 9AM Rayno Cote Tournament
- September 5 – 6PM Membership Meeting
- September 12 – Night Golf Cup

Sincerely,  
Board of Directors  
Portage Hills

# Maine Acadian Heritage Council Letter to Citizens of Portage Lake:

To Whom It May Concern:

The Maine Acadian Heritage Council (MAHC) is a non-profit 501(c)(3) dedicated to preserving and promoting Acadian culture, language and history throughout Northern Maine's St. John Valley. The MAHC, in partnership with the National Park Service, annually provides the following grant opportunities: Preservation Grant funds for local historical societies are used to preserve and protect cultural objects, documents and historic structures indicative of Acadian life in the St. John Valley; Trail Guide Grant funds support the hiring, training, and retaining of personnel at local museums and historical sites; Speakers and Performers Grant funds are used for speakers or performers on topics related to the Maine Acadian culture story; Education Resource Grant funds for the study of Acadian culture, purchase of teaching materials and special projects. This past year we distributed over \$50,000 in grants to several historical sites. We just approved over \$49,000 in grants for 2020. Our newsletter come out twice a year and are inserted into the St. John Valley Times and we continue to work on preserving Acadian culture, language, and history in the St. John Valley.

**Cindy LaRock – Youth Renaissance:** Our young people had the opportunity to learn the history of some of the traditional dances of the Acadians! And learn they did. Though the thought of holding hands was a tiny struggle, once the dancing began, so did the fun! Teachers wanted the dance moves and music to continue practicing and the students were asked if they enjoyed learning the dances! They did! Cindy came back in November to continue this project. Lessons were filmed so that students could continue to work on their dancing.

**Scanning Project:** This work has helped preserve many pictures, articles, postcards, obit cards, etc. for many of our societies. Lise explained how items were described, inventoried, and entered into a database. Original photographs were put into archival albums and the digital images were saved to hard drives. All originals are returned to the owners. MAHC owns the scanner and the computer, but benefits from the technical expertise of Acadian Archives acadiennes. Historical societies who want to use the scanner to do their own preservation work can be walked through the process by the Archives' staff.

**HACE:** The NPS Chief of Construction, Conservation and Training at HACE got the approval to visit our area next spring for 4 or 5 days. Third week of June will be looked at. HACE stands for Historic Architecture, Conservation and Engineering. It was suggested that we look at early June for the visit and asked us to prioritize what order they group should visit which sites and added they will most likely not be able to get to every site. We may form a committee to draft a Scope of Work, this committee would work with board, Meg and the visiting team.

**Acadian Tour:** The plan is to hold events at each of our ten historic sites on a Saturday/Sunday in June. Each site will an activity or demonstration and possibly food connected to our acadian history. This is still in the planning phase.

The membership dues your town pays helps support these and many other events over the years. You are listed on our social media as members of the Maine Acadian Heritage Council.

Please contact me if you have any further questions.

Sincerely,

*Kim Deschenes*

Kim Deschenes  
Office Manager

## **Portage Town Forest Report – 2019**

**During the calendar year of 2019, there was timber harvesting on 192 acres of the town's 8,073 forested acres.**

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

**\*The winter harvests were in softwood dominated stands and included overstory removal as well as riparian zone harvests in wet ground with a wheeled harvester. A winter only road was constructed to access this ground.**

**\*2018 past summer harvests were prepared to be planted in 2020.**

**Respectfully Submitted,**

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

**Matthew Stedman**

**Licensed Forester #3297**

**Irving Woodlands LLC**

# NACSB FINANCIAL REPORT FOR YEAR ENDING 12/31/2019

## ANNUAL REPORT

Net reported as of 12/31/18

\$10,257.59

### Receipts: (Total Funds)

Craig Neilander	\$ 60.00
Norstate CD	\$ 3,000.00
David Chasse	\$ 900.00
Town of Ashland	\$ 510.00
Garfield Plantation	\$ 30.00
Town of Masardis	\$ 300.00
Town of Portage	\$ 1,620.00

### Total Receipts:

\$ 6,420.00

### Disbursements:

Davis, CPA	\$ 1,500.00(Accountant)
Maine Soil Testing	\$ 25.00(Soil Test)
Ashland Postmaster	\$ 26.39(Postage)
Stephen Sullivan	\$ 2,100.00(Yearly mowing)
Nashville PLT.	\$ 41.83(Real Estate Tax)
Brenda Clark	\$ 500.00(Site Administrator)

### Total Disbursements:

\$ 4,193.22

Checkbook Balance as of 12/31/18	\$ 667.34
Plus Deposits:	\$ 6,420.00
Less Disbursements:	\$ 4,193.22

Checkbook Balance as of 12/31/19

\$ 2,894.12

### Norstate (Fraser) CD

Deposit from savings:	\$ .00
Interest of:	\$ 6,567.90
Balance as of CD 12/31/19:	\$ 115.73
	\$ 6,683.63

### Norstate Savings: Balance as of 12/31/2018

Withdrawal to Checking Account	\$ 9,590.25
Charge for Bank Check	\$ (3,000.00)
Opened New CD	\$ (2.00)
Interest	\$ (6,567.90)
Savings Balance as of 12/31/2019	\$ 5.77
	\$ 26.12

### Net To Date:

\$ 9,603.87

### Decrease of:

(\$ 653.72)

Respectfully Submitted,  
Brenda Clark, Site Administrator



# MAINE REVENUE SERVICES - 2019 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Portage Lake

## **BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

1. Total Taxable Valuation of Real Estate	1	66,402,551	
		(should agree with MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	5,128,400	
		(should agree with MVR Page 1, line 10)	
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3	71,530,951	
		(should agree with MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	3,002,400	
		(should agree with MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	1,876,500	
		(Line 4(a) multiplied by .625)	
5. Total of all BETE exempt valuation	5(a)	5,947,100	
		(should agree with MVR Page 2, line 15c)	
Enhanced Total of all reimbursable BETE Exempt Valuation	5(b)	3,398,619	
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6	76,806,070	

### **Assessments**

7. County Tax	7	85,408.00	
8. Municipal Appropriation	8	404,026.20	
9. TIF Financing Plan Amount	9	0.00	
10. Local Educational Appropriation (Local Share/Contribution)	10	592,042.00	
(Adjusted to Municipal Fiscal Year)			
11. Total Assessments (Add lines 7 through 10)	11	1,081,476.20	

### **ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing	12	20,000.00	
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement)	13	50,000.00	
14. Total Deductions (Line 12 plus line 13)	14	70,000.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	1,011,476.20	

16.	1,011,476.20	X	1.05	=	1,062,050.01	Maximum Allowable Tax
17.	1,011,476.20	/	76,806,070	=	0.013169	Minimum Tax Rate
18.	1,062,050.01	/	76,806,070	=	0.013827	Maximum Tax Rate
19.	71,530,951	X	0.01375	=	983,550.58	Tax for Commitment
			(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	1,011,476.20	X	0.05	=	50,573.81	Maximum Overlay
21.	1,876,500	X	0.01375	=	25,801.88	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	3,398,619	X	0.01375	=	46,731.01	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	1,056,083.47	-	1,011,476.20	=	44,607.27	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

# **OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2019**

**\*=Partial payment made; P=Paid in full after books close & before 2-19-2020**

<b>Name</b>	<b>2019</b>		<b>2018</b>		<b>Total</b>
Almeida, Allen & Terri	\$742.50	*			\$742.50
Beaulier, Barbara	\$1,529.28	*			\$1,529.28
Beckert, Dietmar	\$1,659.63	*			\$1,659.63
Belanger, Donald & Rena M.	\$349.25	*			\$349.25
Belanger, Gary & Lori	\$2,774.75				\$2,774.75
Belanger, Gary & Lori	\$1,001.00				\$1,001.00
Belanger, Paul & Roberta	\$1,036.75		\$1,127.23	*	\$2,163.98
Birdsey, Thomas	\$1,138.50	P			\$1,138.50
Birdsey, Thomas	\$790.63				\$790.63
Bolstridge, David & Shelly	\$845.63	P			\$845.63
Boutot, Matthew & Melissa	\$2,792.63	P			\$2,792.63
Brewer, Debra	\$767.25				\$767.25
Caron, Roland & Linda	\$2,271.78	*			\$2,271.78
Caron, Zenon & Bobbi-Jo	\$798.88		\$868.60	*	\$1,667.48
Caruso, Alison L.	\$1,080.75		\$1,175.07		\$2,255.82
Cervantes, Celso	\$1,225.13				\$1,225.13
Chadbourne, Jill	\$382.25	P			\$382.25
Chance, Gary	\$1,566.13				\$1,566.13
Clark, Beverly	\$1,287.00	P			\$1,287.00
Clark, Daryl & Clark, Gary	\$525.25	*			\$525.25
Condon, Christopher	\$563.75		\$612.95		\$1,176.70
Condon, John & Mary	\$193.88		\$210.80		\$404.68
Condon, John & Mary	\$1,234.75		\$1,342.51		\$2,577.26
Cote, Matt & Amy	\$936.38				\$936.38
Couture, Darcie	\$1,339.25	*			\$1,339.25
Curtis, Gloria	\$1,193.78	*			\$1,193.78
Cusack, Glenn	\$221.38	*			\$221.38
Cusack, Glenn	\$826.38	*			\$826.38
Cyr, Candace	\$683.38		\$743.02		\$1,426.40
DeLong, Charles R & Demmings, Diane	\$2,697.75	*			\$2,697.75
Doody, Michael & Lee	\$1,573.00				\$1,573.00
Doughty, Roberta	\$503.25		\$547.17		\$1,050.42
Dow, John/Dow, Doug/Hemphill, Kelly	\$1,394.25	*			\$1,394.25
Dunkerley, Elizabeth	\$1,133.00				\$1,133.00
England, Nancy/Giberson, Tammy	\$1,527.63	*			\$1,527.63
Findlen, William & Dawn	\$529.38	*			\$529.38
Footer, John & Janice	\$2,121.63	P			\$2,121.63
Gagnon, Darey & Mary Ann	\$1,457.50	P			\$1,457.50
Gagnon, Wayne & Carol	\$1,232.00	P			\$1,232.00
Gillilan, Raymond J.	\$1,513.88	*	\$1,646.00	P	\$3,159.88
Goodblood, Patricia	\$423.50	P			\$423.50
Hobson, Tracy	\$445.50	P			\$445.50
Holmes, Preston III & Kimberly	\$206.25	P			\$206.25
Holmes, Preston III & Kimberly	\$903.38	P			\$903.38
Holmes, Preston III & Kimberly	\$334.13	P			\$334.13
Hudson, Jodi & Skyzer, Joel	\$1,127.50	P			\$1,127.50
Johnson, Robert & Katharine	\$3,031.88				\$3,031.88

# **OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2019**

**\*=Partial payment made; P=Paid in full after books close & before 2-19-2020**

Jones, Chauncey	\$628.38				\$628.38
Kilpatrick, Deborah/Robert/Ronald	\$1,713.25	*			\$1,713.25
Lamont, Lewis	\$968.00	P			\$968.00
Long, Cleveland	\$764.50		\$831.22		\$1,595.72
Long, Jeanne	\$523.88				\$523.88
Michaud, Diana Life Estate	\$1,452.00	*			\$1,452.00
Milliard, Carmel	\$354.75		\$385.71		\$740.46
MMB Boutot, LLC	\$3,620.38				\$3,620.38
Mountain, Shelly & Belanger, Larry	\$2,129.88		\$2,315.76		\$4,445.64
Mullen, Thomas/Daniel/Cindy	\$2,065.25		\$2,245.49	*	\$4,310.74
Nason, Alan & Tamara	\$598.13		\$650.33		\$1,248.46
Nason, Eldon & Janet	\$864.88	P			\$864.88
Page, Wesley	\$657.25	*			\$657.25
Pelkey, Jean & Roger	\$750.75	*			\$750.75
Pesut, Nicholas & Andrea	\$2,190.38	*			\$2,190.38
Pinette, Larry	\$532.13	P			\$532.13
Pitcairn, Barbara	\$1,793.00				\$1,793.00
Priestly, Inc.	\$2,495.63				\$2,495.63
Ragona, Robert	\$3,895.38	P			\$3,895.38
Rayot, Robert & Brenda	\$902.00	*			\$902.00
Rizzitano, Joseph & Sharon	\$416.63				\$416.63
Ryzak, Arthur C.	\$770.00	*			\$770.00
Saucier, Timmy J.	\$893.75	*			\$893.75
Saucier, Toby	\$330.00				\$330.00
Slattery, Robert & Katherine	\$386.38		\$420.10		\$806.48
Slattery, Robert & Katherine	\$743.88		\$808.80		\$1,552.68
Smith, Duane	\$701.25	*			\$701.25
Soucy, Adam	\$998.25	P			\$998.25
Soucy, Adam & Trena	\$327.25	*			\$327.25
Soucy, Adam & Trena	\$61.88	P			\$61.88
Stilkey, Allen & Silkey, Paul	\$341.00				\$341.00
Theriault, Marcel	\$643.50				\$643.50
Theriault, Marcel	\$1,302.13				\$1,302.13
Thibodeau, Nicole & Coffin, Ryan	\$294.25	*			\$294.25
Traverse, Brian	\$478.50	*			\$478.50
Traverse, Brian & Kathy	\$662.75	*			\$662.75
Umphey, Michael & Lynn	\$1,183.88	P			\$1,183.88
Vicino, Audrey	\$1,329.63	*			\$1,329.63
Wright, Rebecca	\$1,688.50	*			\$1,688.50
Yoders, Wilda	\$90.75	P			\$90.75

87 # Accounts

**Total RE Taxes Outstanding**

**\$95,714.77**

**\$15,930.76**

**\$111,645.53**

## ***OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2019***

**\*=Partial payment made; P=Paid in full after books close & before 2-15-2020**

### **Outstanding Personal Property Taxes, Principal, as of 12/31/2019**

<b>Name</b>	<b>2019</b>				<b>Total</b>
MMB Boutot, LLC	\$793.38				\$793.38
North Star Leasing	\$123.75				\$123.75
Northland Forest Services	\$96.25				\$96.25

3 # Accounts

**Total PP Outstanding                      \$1,013.38                      \$1,013.38**

### **Tax Acquired Principal**

The following accounts were tax acquired by the Town and for sale by bid as of 12/31/2019:  
The amounts listed do not include costs or interest accrued for these accounts.

Casey, Richard

2017 Taxes Owed	\$586.21	
2018 Taxes Owed	\$1,293.18	
2019 Taxes Owed	\$1,189.38	
<b>Total Taxes Owed</b>		<b><u>\$3,068.77</u></b>

Despres, David J.

2017 Taxes Owed	\$812.73	
2018 Taxes Owed	\$943.35	
2019 Taxes Owed	\$867.63	
<b>Total Taxes Owed</b>		<b><u>\$2,623.71</u></b>

**Total Tax Acquired owed as of 12/31/19                      \$5,692.48**

# UNCOLLECTED TAXES AND LIENS

(BALANCES CONTAIN PARTIAL PAYMENTS NOT REFLECTED IN OUTSTANDING BREAKDOWN)  
ALL BALANCES ARE AS OF 12/31/2019

## 2019

REAL ESTATE COMMITMENT		\$913,036.75	% REC'D
RECEIVED	\$827,656.85		In 2019
TO TAX ACQUIRED	\$5,079.27		
		<u>\$80,300.63</u>	91%
PERSONAL PROPERTY COMMITMENT		\$70,515.58	
RECEIVED	\$69,502.54		
		<u>\$1,013.04</u>	99%
<b>TOTAL UNCOLLECTED 2019 TAXES</b>		<b><u>\$81,313.67</u></b>	

## 2018

REAL ESTATE TAXES BEGINNING BALANCE		\$95,181.26	
RECEIVED	\$66,660.02		
<b>BALANCE TO LIENS</b>		<u>\$28,521.24</u>	
2018 LIENS BEGINNING BAL. 4/29/2019		\$28,521.24	
RECEIVED	\$8,790.85		
TO TAX ACQUIRED	\$5,522.55		
		<u>\$14,207.84</u>	79%
PERSONAL PROPERTY TAXES BEGINNING BAL.		\$699.66	
RECEIVED	\$699.66		
		<u>\$0.00</u>	100%
<b>TOTAL UNCOLLECTED 2018 TAXES</b>		<b><u>\$14,207.84</u></b>	

## 2017

REAL ESTATE TAX LIENS BEGINNING BAL.		\$19,723.26	
RECEIVED	\$15,493.30		
TO TAX ACQUIRED	\$4,229.96		
		<u>\$0.00</u>	
<b>TOTAL UNCOLLECTED 2017 TAXES</b>		<b><u>\$0.00</u></b>	

## Tax Acquired

2017		\$4,229.96	
2018		\$5,522.55	
2019		\$5,079.27	
RECEIVED	\$9,139.30		
		<u>\$5,692.48</u>	
<b>TOTAL ALL UNCOLLECTED TAXES OWED</b>		<b><u>\$101,213.99</u></b>	

<b>LIEN AMOUNTS PER YEAR:</b>	2009-2010	\$28,347.10	2014	\$33,067.04
	2010SY	\$21,654.81	2015	\$30,292.51
	2011	\$40,609.93	2016	\$35,203.26
	2012	\$53,641.68	2017	\$38,002.42
	2013	\$38,350.65	2018	\$28,521.24

## ***2019 BANK ASSETS SUMMARY***

All balances are as of 12/31/2019

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

### **Katahdin Trust:**

General Checking	\$102,097.01	
Public Works Equipment Reserve	\$40,470.62	
General ICS Savings	\$460,464.65	
Silviculture ICS Savings	<u>\$200,810.73</u>	
Total at Katahdin Trust		<u><u>\$803,843.01</u></u>

### **NorState Federal Credit Union:**

Ministerial School Lot Res. & Savings	\$68,158.63	
Fire Dept. Equip. Reserve & Savings	\$122,905.96	
Public Works Road Reserve	<u>\$143,858.63</u>	
Total at NorState FCU		<u><u>\$334,923.22</u></u>

### **Acadia Federal Credit Union**

Portage Lake Town Stumpage	\$466,195.30	
Cemetery Perpetual Care	<u>\$12,160.69</u>	
Total at Acadia FCU		<u><u>\$478,355.99</u></u>

### **Key Bank**

Savings for Road Improvement Loan		<u><u>\$100.25</u></u>
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<b>Total Assets in Bank Accounts</b>		<u><u>\$1,617,222.47</u></u>
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# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>GENERAL ADMINISTRATION</b>			
APPROPRIATION		\$27,704.00	
CARRIED FORWARD		\$6,296.00	
AGENT FEES		\$3,165.00	
FAX/COPY FEES		\$316.90	
NASHVILLE ELECTION FEES		\$430.00	
NASHVILLE TRIO FEES		\$130.00	
INSUFFICIENT FUNDS FEES		\$25.00	
SURPLUS FOR OFFICE COMPUTERS		\$5,840.00	
REIMBURSEMENT FOR LICENSEING ADS		\$126.00	
ONLINE BURN PERMIT		\$2.00	
MISC REVENUES		\$85.00	
MAINE & AROOSTOOK CLERK ASSN. DUES	\$80.00		
MAINE TAX COLLECTOR & TREAS. ASSN. DUES	\$60.00		
NASHVILLE REGISTRAR OF VOTERS	\$130.00		
MANAGER CELL PHONE %	\$300.00		
SUPPLIES	\$1,624.29		
OFFICE COMPUTERS PER ART 51	\$5,840.00		
EQUIPMENT	\$298.99		
OFFICE FURNITURE	\$285.00		
TRAINING	\$600.00		
YEARLY AUDIT	\$7,250.00		
LABOR: Annual & Special Town Meeting Moderators	\$200.00		
Selectboard Meeting Mins.	\$156.50		
Town Mtg. & Public Hearing Minutes	\$52.25		
MILEAGE	\$793.65		
PHONE	\$1,468.28		
TOWN REPORTS	\$850.00		
INTERNET	\$1,389.99		
POSTAGE & POSTAL BOX RENTAL FEE	\$1,209.48		
ADVERTISING	\$1,259.00		
IT SUPPORT & REPAIRS	\$1,343.65		
HARRIS COMPUTER SYSTEMS--TRIO	\$7,148.56		
NASHVILLE TRIO	\$928.75		
TOWN WEBSITE FEE	\$491.80		
ELECTION PAYROLL	\$686.25		
ELECTION SUPPLIES & MISC	\$318.42		
REPAIRS	\$169.95		
MISC	\$144.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$9,041.09</b>
<b>TOWN OFFICERS</b>			
APPROPRIATION		\$84,906.00	
CARRIED FORWARD		\$1,594.00	
NASHVILLE CLERK FEES		\$4,825.00	
SELECTMEN	\$3,450.00		
TOWN MANAGER	\$43,974.40		
DEPUTY TOWN CLERK	\$18,444.50		
TOWN CLERK/TREASURER	\$23,664.83		
<b>TO BE CARRIED FORWARD</b>			<b>\$1,791.27</b>



# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>ASSESSING</b>			
APPROPRIATION		\$2,319.00	
CARRIED FORWARD		\$3,181.00	
REAL ESTATE ASSESSING	\$3,500.00		
PERSONAL PROPERTY ASSESSING	\$850.00		
REGISTRY OF DEEDS FEES	\$272.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$878.00</u>
<b>TOWN HALL</b>			
APPROPRIATION		\$23,659.00	
CARRIED FORWARD		\$1,341.00	
TOWN HALL RENTAL		\$325.00	
SURPLUS FOR GENERATOR, PER ART 52, 2018 TWN REPORT		\$17,946.50	
REIMBURSEMENT-HISTORICAL SOCIETY FOR SCAFFOLD		\$582.74	
SODA MACHINE & REDEMPTIONS REVENUE		\$126.30	
PLSC GROOMER SHED ELECTRICAL FEES		\$200.00	
MISC. REVENUE		\$20.00	
PAYROLL-CLEANING	\$566.50		
PAYROLL--PUBLIC WORKS	\$570.00		
VENDING MACHINE SODA	\$81.82		
BOTTLED WATER	\$125.00		
SCAFFOLD PURCHASE FOR HIST. SOC.	\$582.74		
ELEVATOR STATE INSPECTION	\$550.00		
WATER TEST-KITCHEN SINK	\$55.00		
GENERATOR	\$17,946.50		
SUPPLIES	\$621.70		
LABOR--SHOVEL ROOF OF TOWN HALL	\$250.00		
CONTRACTED TRASH REMOVAL	\$640.00		
FIRE EXTINGUISHER SERVICE	\$19.00		
ELECTRIC	\$4,069.88		
HEAT/FUEL	\$5,782.11		
FURNACE LABOR & PARTS	\$1,648.60		
FURNACE-DOWN PMT NEW BOILER	\$2,705.15		
PROPANE	\$939.29		
REPAIRS:			
HEAT PUMP-CONFERENCE ROOM	\$160.00		
CHIMNEY REPAIR	\$1,700.00		
KITCHEN SINK DRAIN REPAIR	\$1,109.96		
BREAKER REPAIR	\$930.98		
LED LIGHTS-BOILER RM & BACK DOOR	\$421.83		
MISC. REPAIRS	\$111.65		
EXTERIOR SIGNS FOR BUILDING	\$76.98		
ENDOSCOPE-KITCHEN PIPES	\$110.99		
<b>TO BE CARRIED FORWARD</b>			<u>\$2,424.86</u>
<b>PLANNING &amp; APPEALS BOARDS</b>			
APPROPRIATION		\$437.00	
CARRIED FORWARD		\$563.00	
PLANNING BOARD SECRETARY	\$400.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$600.00</u>

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>CODE ENFORCEMENT</b>			
APPROPRIATION		\$6,607.00	
CARRIED FORWARD		\$4,393.00	
BUILDING PERMITS		\$465.00	
LPI FEES		\$907.50	
FINES FOR VIOLATIONS		\$20.00	
PAYROLL	\$8,413.90		
TRAINING	\$50.00		
MILEAGE	\$83.00		
LEGAL	\$456.00		
POSTAGE	\$120.25		
ADVERTISING	\$378.00		
DUES	\$35.00		
<b>TO BE CARRIED FORWARD</b>			\$2,856.35
<b>DISCOUNTS</b>			
APPROPRIATION		\$14,000.00	
EXPENDED	\$13,193.93		
<b>TO BE CARRIED FORWARD</b>			\$806.07
<b>ABATEMENTS</b>			
CARRIED FORWARD		\$3,369.00	
2019 REAL ESTATE ABATEMENTS	\$198.61		
<b>TO BE CARRIED FORWARD</b>			\$3,170.39
<b>ANNUAL DUES</b>			
APPROPRIATION		\$3,394.00	
ACCOUNT CORRECTION FROM OVERLAY		\$9.57	
MMA DUES	\$1,622.00		
NMDC DUES	\$1,326.57		
MAINE ACADIAN HERITAGE COUNCIL	\$100.00		
FORT KENT AREA CHAMBER OF COMMERCE	\$150.00		
MAINE TOURISM	\$205.00		
			\$0.00
<b>COUNTY TAX</b>			
APPROPRIATION		\$85,408.00	
EXPENDED	\$85,408.00		
			\$0.00
<b>INSURANCE BENEFITS</b>			
APPROPRIATION		\$49,592.00	
CARRIED FORWARD		\$2,408.00	
REIMBURSEMENT/DIVIDEND		\$1,843.82	
PROPERTY & CASUALTY-RISK POOL	\$10,781.50		
UNEMPLOYMENT	\$1,883.28		
MMA W/C	\$4,763.00		
SOCIAL SECURITY-EMPLOYER	\$12,186.85		
EMPLOYEE HEALTH INSURANCE	\$16,882.79		
INCOME PROTECTION PLAN	\$1,103.64		
EMPLOYEE BONUSES FROM DIVIDEND	\$625.00		
VOLUNTEER INSURANCE	\$42.00		

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Insurance Benefits Cont'd.</i>			
<b>TO BE CARRIED FORWARD</b>			<u>\$5,575.76</u>
<b>GENERAL ASSISTANCE</b>			
CARRIED FORWARD		\$3,466.00	
EXPENDED	<u>\$0.00</u>		
<b>TO BE CARRIED FORWARD</b>			<u>\$3,466.00</u>
<b>TOWN HALL IMPROVEMENTS</b>			
CARRIED FORWARD		\$11,252.00	
STUMPAGE FOR FLOOR REPAIRS		\$28,382.00	
SURPLUS FOR ROOF REPAIR-PER JUNE 26 SPEC. TWN MTG.		\$55,000.00	
MISC REVENUES--SALE OF OLD ROOFING		\$462.80	
FLOOR REPAIR	\$28,382.00		
ROOF REPAIR	<u>\$62,500.00</u>		
<b>TO BE CARRIED FORWARD</b>			<u>\$4,214.80</u>
<b>MOTOR VEHICLE EXCISE TAX</b>			
EXCISE TAX RECEIVED		\$116,715.92	
ROAD RESERVE APPROPRIATION	<u>\$70,000.00</u>		
PAID TO NASHVILLE PLANTATION	<u>\$19,474.36</u>		
<b>TO SURPLUS</b>			<u>\$27,241.56</u>
<b>FIRE DEPARTMENT</b>			
APPROPRIATION		\$15,530.00	
CARRIED FORWARD		\$10,470.00	
SURPLUS FOR HYDRANT EXTENSION		\$42,103.13	
MMA SAFETY ENHANCEMENT GRANT		\$2,000.00	
NASHVILLE PLT. FIRE PROTECTION FEE		\$400.00	
MISC. REVENUE		\$36.00	
PAYROLL	\$12,477.00		
INSURANCE	\$390.00		
SUPPLIES	\$192.32		
EQUIPMENT	\$4,520.15		
DUES/TRAINING	\$165.00		
MILEAGE	\$205.15		
TELEPHONE	\$496.69		
STATE POLICE CALL SERVICE--911	\$770.00		
GAS	\$173.31		
TOOLS	\$329.99		
FIRE EXTINGUISHER TESTING	\$179.25		
OSHA SUPPLIES	\$55.00		
VEHICLE INSPECTIONS	\$200.00		
HYDRANT EXTENSION	\$42,103.13		
TRUCK 1-STERLING	\$347.38		
TRUCK 2-CHEVY PUMPER	\$3,733.50		
PARADE SUPPLIES	\$363.87		
TOW PUMPER TO ISLAND FALLS	\$850.00		
MISC. EXPENSES	<u>\$250.00</u>		
<b>TO BE CARRIED FORWARD</b>			<u>\$2,737.39</u>

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>POLICE PATROL</b>			
CARRIED FORWARD		\$2,068.00	
EXPENDED	\$0.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$2,068.00</u>
<b>ANIMAL CONTROL</b>			
APPROPRIATION		\$1,311.00	
CARRIED FORWARD		\$889.00	
ACO FEES COLLECTED		\$173.00	
FINES		\$240.00	
NASHVILLE ACO FEES COLLECTED		\$18.00	
PAYROLL	\$500.00		
NASHVILLE ACO FEES REIMBURSED	\$18.00		
TRAINING	\$50.00		
SUPPLIES	\$44.00		
MILEAGE	\$37.70		
POSTAGE	\$50.00		
ANIMAL CONTROL DUES	\$70.00		
CENT. AROOST. HUMANE SOC. DUES	\$742.90		
<b>TO BE CARRIED FORWARD</b>			<u>\$1,118.40</u>
<b>ROAD IMPROVEMENTS</b>			
BUDGET FROM 2018 LOAN, UNUSED PORTION		\$95,650.40	
PAVING OVERLAY ON WEST ROAD TO MILL RD	\$92,150.40		
EARTH MATERIALS	\$3,500.00		
			<u>\$0.00</u>
<b>CONTRACTED SERVICES</b>			
APPROPRIATION		\$4,625.00	
ROADSIDE MOWING	\$1,850.00		
GRADER SERVICES	\$300.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$2,475.00</u>
<b>PUBLIC WORKS/ROADS</b>			
APPROPRIATION		\$61,085.00	
CARRIED FORWARD		\$18,915.00	
REIMBURSEMENT FOR PERMANENT SPEED SIGNS		\$6,250.00	
MISC REVENUES-STATE OF MAINE REIMBURSEMENT		\$246.00	
PAYROLL-FOREMAN	\$32,711.25		
PAYROLL-PART TIME	\$4,563.00		
ROAD COMMISSIONER PAY	\$400.00		
PERMANENT SPEED SIGNS-WEST ROAD	\$6,250.00		
DUES-MAINE MOTOR TRANSPORT	\$25.00		
OXYGEN/ACETELYNE TANK	\$163.89		
OSHA SUPPLIES	\$142.69		
SUPPLIES	\$1,825.81		
TOOLS	\$748.19		
MILEAGE	\$287.70		
CONTRACTED SERVICES	\$1,355.00		
ADVERTISING	\$126.00		
CELL PHONE	\$300.00		

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Public Works/Roads Cont'd.</i>			
SEED/HAY	\$245.00		
FIRE EXTINGUISHER TESTING	\$177.50		
GAS	\$29.87		
DIESEL	\$6,571.30		
EARTH MATERIALS	\$585.00		
PAVEMENT-COLD PATCH/HOT MIX	\$1,015.16		
CHLORIDE	\$520.00		
ROAD SIGNS & SUPPLIES	\$1,217.20		
SAND	\$4,800.00		
SALT	\$2,392.06		
PRESSURE WASHER PURCHASE	\$2,599.99		
EQUIPMENT REPAIR	\$34.97		
2017 INTL PLOW	\$1,374.86		
BACKHOE	\$2,109.92		
1-TON	\$2,225.81		
MISC	\$155.89		
<b>TO BE CARRIED FORWARD</b>			<b>\$11,542.94</b>
<b>AROOSTOOK VALLEY SOLID WASTE DISPOSAL</b>			
APPROPRIATED		\$39,660.00	
2019 APPROPRIATION EXPENDED	\$39,654.09		
<b>TO SURPLUS</b>			<b>\$5.91</b>
<b>TRANSFER STATION</b>			
CARRIED FORWARD		\$1,879.00	
PAYROLL-MOWING	\$42.00		
TIRE RECYCLE FEE--TRI-COMMUNITY	\$47.25		
LICENSE FEE	\$455.00		
HAUL ROLL-OFF BIN TO EAGLE LAKE	\$400.00		
MOWING OF DISCONTINUED DUMP	\$180.00		
MISC	\$34.11		
<b>TO BE CARRIED FORWARD</b>			<b>\$720.64</b>
<b>CEMETERY</b>			
APPROPRIATION		\$571.00	
CARRIED FORWARD		\$1,929.00	
LOT SALES		\$900.00	
OPEN/CLOSE		\$150.00	
PAYROLL-MOWING	\$1,114.00		
FLAGS	\$205.08		
MOW BACK FIELD	\$180.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$2,050.92</b>
<b>BEAUTIFICATION</b>			
APPROPRIATION		\$1,696.00	
CARRIED FORWARD		\$304.00	
OLD FLAG SALES		\$25.00	
SUPPLIES	\$57.27		
CHRISTMAS LIGHTS INSTALL/REMOVE	\$440.00		

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Beautification Cont'd.</i>			
FLOWER BARRELS	\$438.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$1,089.73</u>
<b>RECREATION DEPARTMENT</b>			
BUDGET		\$784.00	
CARRIED FORWARD		\$816.00	
EVENTS PROCEEDS		\$92.00	
EQUIPMENT-BASES	\$48.25		
REC DIRECTOR STIPEND	\$500.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$1,143.75</u>
<b>PARKS/BEACH/CAMPGROUND/PAVILION</b>			
APPROPRIATION		\$4,632.00	
CARRIED FORWARD		\$8,868.00	
ACCOUNT CORRECTION FROM OVERLAY		\$818.61	
CAMPING FEES COLLECTED		\$2,740.00	
PAVILION RENTAL REVENUE		\$100.00	
PAVILION DEPOSIT FEE		\$50.00	
MISC REVENUES		\$114.12	
PAYROLL-MOWING	\$5,350.50		
CAMPGRND/PAVILION/BEACH CARETAKER STIPEND	\$400.00		
CAMPGROUND LICENSE FEE	\$150.00		
POSTAGE WATER TEST	\$25.41		
ARTESIAN WELL TEST	\$140.00		
ARTESIAN WELL DRINKING LICENSE FEE	\$65.00		
FLAGS TOWN SQUARE	\$117.50		
SUPPLIES	\$1,971.38		
REPAIRS	\$279.28		
BEACH TOILET RENTAL	\$1,415.00		
PAVILION TOILET RENTAL	\$700.00		
PARKS GENERAL ELECTRICITY	\$563.31		
CAMPGROUND ELECTRICITY	\$380.62		
PAVILION ELECTRICITY	\$103.71		
EARTH MATERIALS-BEACH	\$3,815.00		
SIGNS	\$200.00		
PICNIC TABLES	\$355.02		
GAS	\$6.62		
WEEDWHACKER	\$73.99		
LAWNMOWER	\$1,210.39		
			<u>\$0.00</u>
<b>SEAPLANE BASE IMPROVEMENTS</b>			
CARRIED FORWARD		\$5,000.00	
EXPENDED	\$0.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$5,000.00</u>
<b>PORTAGE LAKE CLUBS &amp; ORGANIZATIO</b>			
APPROPRIATIONS		\$7,500.00	
PORTAGE LAKERS SNOWMOBILE CLUB	\$2,500.00		
PORTAGE LAKE ATV CLUB	\$2,500.00		

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Portage Lake Clubs &amp; Orgs. Cont'd.</i>			
PORTAGE LAKE HISTORICAL SOCIETY	\$2,500.00		
			\$0.00
<b>SOCIAL SERVICES DONATIONS/DUES</b>			
APPROPRIATION		\$3,086.00	
AMERICAN RED CROSS	\$500.00		
A.C.A.P.	\$78.20		
AROOSTOOK AGENCY ON AGING	\$295.00		
ASHLAND FOOD PANTRY	\$300.00		
ASHLAND VFW	\$100.00		
CATHOLIC CHARITIES	\$100.00		
CENTRAL AROOSTOOK CHAMBER OF COMMERCE	\$133.90		
NORTHERN ME VETERANS CEMETERY	\$200.00		
LIFELIGHT	\$391.00		
SHELTER FOR THE HOMELESS	\$587.00		
MARTHA & MARY'S FOOD KITCHEN	\$100.00		
MAINE PUBLIC BROADCASTING CORP.	\$100.00		
MAINE FAMILIES AROOSTOOK	\$200.00		
TO SURPLUS			\$0.90
<b>PORTAGE LAKE SCHOOL DEPARTMENT</b>			
2019 JAN - DEC COMMITMENT BUDGET		\$568,696.00	
STATE EDUCATION SUBSIDY RECEIVED		\$196,293.80	
STATE SPECIAL EDUCATION GRANT		\$10,607.95	
2019 COMMITMENT EXPENDED	\$568,695.00		
EDUCATION SUBSIDY EXPENDED	\$196,293.80		
STATE SPECIAL EDUCATION GRANT EXPENDED	\$10,607.95		
TO SURPLUS			\$1.00
<b>STREET LIGHTS</b>			
APPROPRIATION		\$7,041.00	
CARRIED FORWARD		\$959.00	
ACCOUNT CORRECTION FROM OVERLAY		\$8.79	
EXPENDED	\$8,008.79		
			\$0.00
<b>ASHLAND USER FEES</b>			
APPROPRIATION		\$18,833.00	
ASHLAND LIBRARY	\$1,771.88		
ASHLAND RECREATION	\$1,983.26		
ASHLAND AMBULANCE	\$15,076.65		
TO SURPLUS			\$1.21
<b>BOAT EXCISE TAXES</b>			
PORTAGE BOAT EXCISE TAXES RECEIVED		\$1,765.50	
NASHVILLE BOAT EXCISE TAXES RECEIVED		\$115.20	
PAID TO NASHVILLE PLT.	\$115.20		
PAID TO PORTAGE LAKE ASSN.	\$500.00		
TO SURPLUS			\$1,265.50

# 2019 EXPENSES AND REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>LIEN COSTS</b>			
LIEN COSTS RECEIVED		\$2,258.80	
LIEN & DISCHARGES FILING FEES	\$1,544.80		
POSTAGE	\$225.35		
<b>TO SURPLUS</b>			\$488.65
<b>VITAL RECORDS SURCHARGE</b>			
VITAL RECORDS SURCHARGE COLLECTED		\$45.00	
PAID TO STATE OF MAINE	\$22.00		
<b>TO SURPLUS</b>			\$23.00
<b>TOTAL ACCOUNT BALANCES TO SURPLUS &amp; CARRIED FORWARD</b>			<b>\$93,799.09</b>

OTHER REVENUES & REIMBURSEMENTS	BUDGETED	ACTUAL	BALANCE TO SURPLUS
TAX INTEREST		\$6,527.00	\$6,527.00
REAL ESTATE & PERS. PROP. TAX COMMIT., NET	\$983,553.00	\$983,552.33	\$0.67
REVENUE SHARING		\$18,634.79	\$18,634.79
BETE REIMBURSEMENT		\$46,743.00	\$46,743.00
HOMESTEAD EXEMPTION REIMBURSEMENT		\$34,685.00	\$34,685.00
TREE GROWTH REIMBURSEMENT		\$11,265.37	\$11,265.37
VETERAN EXEMPTION REIMBURSEMENT		\$580.00	\$580.00
GROOMER EXCISE TAX REIMBURSEMENT		\$789.00	\$789.00
LAND LEASE AGREEMENT		\$201.00	\$201.00
INTEREST REVENUE CHCKNG & GENL. ICS		\$1,326.24	\$1,326.24
AJUSTMENT PER AUDITOR		-\$1.34	-\$1.34
OVERLAY, NET		\$43,770.30	\$43,770.30
<b>TOTAL OTHER REVENUES TO SURPLUS</b>			<b>\$164,521.03</b>

**TOTAL TO SURPLUS & CARRIED FORWARD (NET INCOME) \$258,320.12**

(Includes taxes committed but not yet paid as of 12/31/2019)

<b>Mil &amp; Interest Rates by Year</b>		
YEAR	MIL RATE	INT. RATE
2005	16.30	7.75%
2006SY	8.10	8%
2006-07	16.55	8%
2007-08	17.55	8%
2008-09	14.60	8%
2009-10	14.10	8%
2010SY	9.50	7%
2011	17.10	7%
2012	17.75	7%
2013	15.40	7%
2014	14.00	7%
2015	13.25	7%
2016	13.20	7%
2017	12.95	7%
2018	14.95	8%
2019	13.75	9%



# 2019 EXPENSES AND REVENUES SUMMARY

	Budget/ Appropriation	Forwarded Balance	Other Additions	Expended	To Be Carried Forward	To Surplus
General Administration	\$27,704.00	\$6,296.00	\$10,119.90	\$35,078.81	\$9,041.09	
Town Officers	\$84,906.00	\$1,594.00	\$4,825.00	\$89,533.73	\$1,791.27	
Assessing	\$2,319.00	\$3,181.00		\$4,622.00	\$878.00	
Town Hall	\$23,659.00	\$1,341.00	\$19,200.54	\$41,775.68	\$2,424.86	
Planning & Appeals	\$437.00	\$563.00		\$400.00	\$600.00	
Code Enforcement	\$6,607.00	\$4,393.00	\$1,392.50	\$9,536.15	\$2,856.35	
Discounts	\$14,000.00			\$13,193.93	\$806.07	
Abatements	\$3,369.00			\$198.61	\$3,170.39	
Annual Dues	\$3,394.00		\$9.57	\$3,403.57		\$0.00
County Tax	\$85,408.00			\$85,408.00		\$0.00
Insurance Benefits	\$49,592.00	\$2,408.00	\$1,843.82	\$48,268.06	\$5,575.76	
General Assistance		\$3,466.00		\$0.00	\$3,466.00	
Town Hall Improvements		\$11,252.00	\$83,844.80	\$90,882.00	\$4,214.80	
Motor Vehicle Excise			\$116,715.92	\$89,474.36		\$27,241.56
Fire Department	\$15,530.00	\$10,470.00	\$44,539.13	\$67,801.74	\$2,737.39	
Police Patrol		\$2,068.00		\$0.00	\$2,068.00	
Animal Control	\$1,311.00	\$889.00	\$431.00	\$1,512.60	\$1,118.40	
Contracted Services	\$4,625.00			\$2,150.00	\$2,475.00	
Public Works/Roads	\$61,085.00	\$18,915.00	\$6,496.00	\$74,953.06	\$11,542.94	
Aroostook Vly. Solid Waste	\$39,660.00			\$39,654.09		\$5.91
Transfer Station		\$1,879.00		\$1,158.36	\$720.64	
Cemetery	\$571.00	\$1,929.00	\$1,050.00	\$1,499.08	\$2,050.92	
Beautification	\$1,696.00	\$304.00	\$25.00	\$935.27	\$1,089.73	
Recreation	\$784.00	\$816.00	\$92.00	\$548.25	\$1,143.75	
Parks/Beach/Camp/Pav	\$4,632.00	\$8,868.00	\$3,822.73	\$17,322.73		\$0.00
Seaplane Base Improvements	\$5,000.00			\$0.00	\$5,000.00	
Snow/ATV/Tourism/Historical	\$7,500.00			\$7,500.00		\$0.00
Social Services	\$3,086.00			\$3,085.10		\$0.90
Portage Lake School	\$568,696.00		\$206,901.75	\$775,596.75		\$1.00
Street Lights	\$7,041.00	\$959.00	\$8.79	\$8,008.79		\$0.00
Ashland User Fees	\$18,833.00			\$18,831.79		\$1.21
Boat Excise Taxes			\$1,765.50	\$615.20		\$1,150.30
Lien Costs			\$2,258.80	\$1,770.15		\$488.65
Vital Records Surcharge			\$45.00	\$22.00		\$23.00
Other Revenues						\$164,521.03
	\$1,041,445.00	\$81,591.00	\$505,387.75	\$1,534,739.86	\$64,771.36	\$193,433.56

Expense And Revenue Summary

# 2019 GENERAL LEDGER ACCOUNTS

ALL ENDING BALANCES ARE AS OF 12/31/2019

## GENERAL CHECKING

BEGINNING BALANCE 1/1/2019	\$54,155.26	
2019 INTEREST	\$196.82	
DEPOSITS	2,847,106.77	
CHECKS/WITHDRAWALS		\$2,799,361.84
<b>CHECKBOOK BALANCE</b>		<b>\$102,097.01</b>

## PETTY CASH

**\$100.00**

## MINISTERIAL SCHOOL LOT BANK ACCOUNT-NORSTATE

SHARE: BEGINNING BALANCE 1/1/2019	\$26.53	
INTEREST	\$0.12	
<b>SHARE/SAVINGS BALANCE</b>		<b>\$26.65</b>
RESERVE CD:		
BEGINNING BALANCE 1/1/2019	\$67,314.11	
INTEREST	\$817.87	
<b>CD BALANCE</b>		<b>\$68,131.98</b>
<b>BALANCE TOTAL MINISTERIAL SCHOOL LOT ACCOUNT</b>		<b>\$68,158.63</b>

## CEMETERY PERPETUAL CARE--ACADIA

BEGINNING BALANCE 1/1/2019	\$11,232.35	
DEPOSIT	\$900.00	
INTEREST	\$28.34	
<b>BALANCE CEMETERY PERPETUAL CARE</b>		<b>\$12,160.69</b>

## PUBLIC WORKS EQUIPMENT BANK ACCOUNT-KATAHDIN

ICS SAVINGS		
BEGINNING BALANCE 1/1/2019	\$30,305.19	
2019 APPROPRIATION	\$10,000.00	
INTEREST	\$115.43	
<b>BALANCE</b>		<b>\$40,420.62</b>
CHECKING: BEGINNING & ENDING BALANCE		\$50.00
<b>BALANCE TOTAL PUBLIC WORKS EQUIPMENT ACCOUNT</b>		<b>\$40,470.62</b>

## STUMPAGE BANK ACCOUNT-ACADIA FCU

PRIME SHARE: BEGINNING BALANCE 1/1/2019	\$25.23	
ADDITIONS--BANK ERROR	\$14.36	
INTEREST	\$19.11	
ENDING BALANCE:		\$58.70
SUPER SHARE: BEGINNING BALANCE 1/1/2019	\$161,279.00	
2019 STUMPAGE REVENUE	\$220,850.49	
INTEREST	\$1,256.55	
TO 6 MONTH CD		\$50,000.00
EXPENDED FOR MUNI. BUILDING FLOOR		\$28,381.00
<b>SUPER SHARE ENDING BALANCE</b>		<b>\$305,005.04</b>
6 MONTH CD: BEGINNING BALANCE 1/1/2019	\$109,560.64	
INTEREST	\$1,585.28	
DEPOSIT FROM SUPER SHARE	\$50,000.00	
WITHDRAWAL--BANK ERROR		\$14.36
<b>6 MO. CD ENDING BALANCE</b>		<b>\$161,131.56</b>
<b>BALANCE TOTAL STUMPAGE ACCOUNT</b>		<b>\$466,195.30</b>

NOTE: 6 mo. CD was rolled over into another 6 mo. CD at time of expiration

## ROAD RESERVE BANK ACCOUNT-NORSTATE

SHARE		
BEGINNING BALANCE 1/1/2019	\$148,027.04	
TIF FOR ROAD RESERVE PER 5/16/2018 STM	\$120,000.00	
LRAP REVENUE	\$10,360.00	
INTEREST	\$491.64	
2019 EXCISE TAX APPROPRIATION	\$70,000.00	
<b>BANK CHECK WRITING FEE</b>		<b>\$2.00</b>

# 2019 GENERAL LEDGER ACCOUNTS

## Road Reserve Bank Acct Cont'd.

WEST ROAD OVERLAY PROJECT	\$95,650.40	
ROADS LOAN PAYMENT	\$109,367.65	
<b>BALANCE ROAD RESERVE</b>		<u>\$143,858.63</u>

## **FIRE DEPARTMENT EQUIPMENT BANK ACCOUNT-NORSTATE**

### SAVINGS

BEGINNING BALANCE 1/1/2019	\$31.76
INTEREST	\$7.18

<b>BALANCE -SAVINGS</b>	<u>\$38.94</u>
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### EQUIPMENT RESERVE CD

BEGINNING BALANCE 1/1/2019	\$110,605.97
2019 APPROPRIATION	\$10,000.00
INTEREST	\$2,261.05

<b>BALANCE-RESERVE CD</b>	<u>\$122,867.02</u>
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<b>BALANCE TOTAL FIRE DEPARTMENT SAVINGS &amp; CD</b>	<u>\$122,905.96</u>
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## **GENERAL ICS SAVINGS BANK ACCOUNT-KATAHDIN**

BEGINNING BALANCE 1/1/2019	\$328,755.87
DEPOSIT-SCHOOL PAYMENTS for JAN-JUN 2020	\$296,021.04
DEPOSIT-CLOSURE OF TIF ICS & SAVINGS	\$228,121.99
INTEREST	\$1,129.42

TO GENL. CHKG. for COMPUTERS	\$5,840.00
TO GENL. CKNG. for GENERATOR	\$17,946.50
TO GENL. CKNG for HYDRANT EXTENSION	\$42,103.13
TO GENL. CKNG. for ROOF REPAIR STM 6/26/19	\$55,000.00
TO GENL. CHKG for 2019 SCHOOL JAN-JUN	\$272,674.04

<b>BALANCE</b>	<u>\$460,464.65</u>
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## **TAX INCREMENT FINANCING BANK ACCOUNTS-KATAHDIN**

### TIF ICS SAVINGS

BEGINNING BALANCE 1/1/2019	\$347,308.34
INTEREST	\$288.65

FOR ROAD RES, PER SPEC. TWN MTG 5-16-18	\$120,000.00
CLOSE TO GENL. ICS ACCT	\$227,596.99

<b>BALANCE ICS</b>	<u>\$0.00</u>
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### CHECKING

BEGINNING BALANCE 1/1/2019	\$525.00
CLOSE TO GENL. ICS ACCT.	\$525.00

<b>BALANCE ICS CHECKING</b>	<u>\$0.00</u>
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<b>BALANCE TIF ICS AS OF 3/29/2019</b>	<u>\$0.00</u>
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## **SILVICULTURE BANK ACCOUNT-KATAHDIN**

### SILVICULTURE ICS SAVINGS:

BEGINNING BALANCE 1/1/2019	\$200,059.44
INTEREST	\$701.29

<b>BALANCE ICS</b>	<u>\$200,760.73</u>
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CHECKING BALANCE	\$50.00
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<b>BALANCE TOTAL SILVICULTURE ACCOUNTS</b>	<u>\$200,810.73</u>
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\*Per Silviculture Account By-Laws, the Silviculture bank account shall not exceed \$200,000 in principal but will accrue interest

## **KEY BANK SAVINGS**

BEGINNING BALANCE 1/1/2019	\$100.05
INTEREST	\$0.20

<b>BALANCE</b>	<u>\$100.25</u>
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## **2020 REAL ESTATE TAXES PRE-PAYMENTS**

BEGINNING BALANCE 1/1/2019	\$0.00
RECEIVED	\$1,609.95

<b>BALANCE</b>	<u>\$1,609.95</u>
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## 2019 GENERAL LEDGER ACCOUNTS

### SCHOLARSHIPS

BEGINNING BALANCE 1/1/2019		\$6,000.00	
EXPENDED	\$3,000.00		
<b>BALANCE</b>			\$3,000.00

### MOTOR VEHICLE REGISTRATIONS

BEGINNING BALANCE 1/1/2019		\$0.00	
MOTOR VEHICLE REGISTRATION FEES		\$32,826.50	
MOTOR VEHICLE TITLES FEES		\$1,320.05	
MOTOR VEHICLE SALES TAX FEES		\$18,850.27	
PAID TO STATE OF MAINE	\$52,996.82		
<b>BALANCE</b>			\$0.00

### IF&W REGISTRATIONS & LICENSES

BEGINNING BALANCE 1/1/2019		\$0.00	
HUNTING/FISHING LICENSES		\$5,528.75	
ATV REGISTRATIONS		\$3,154.00	
SNOWMOBILE REGISTRATIONS		\$7,214.00	
BOAT REGISTRATIONS		\$3,197.00	
RV SALES TAX COLLECTED		\$6,134.04	
PAID TO STATE OF MAINE	\$25,227.79		
<b>BALANCE</b>			\$0.00

### DOG LICENSES

BEGINNING BALANCE 1/1/2019		\$0.00	
RECEIVED		\$446.00	
PAID TO STATE OF MAINE	\$446.00		
<b>BALANCE</b>			\$0.00

### STATE PLUMBING FEE

BEGINNING BALANCE 1/1/2019		\$0.00	
PLUMBING FEE COLLECTED		\$302.50	
DEP SURCHARGE FEE COLLECTED		\$15.00	
PAID TO STATE OF MAINE	\$317.50		
<b>BALANCE</b>			\$0.00

### NACSB

BEGINNING BALANCE 1/1/2019		\$0.00	
RECEIVED		\$1,620.00	
PAID TO NACSB	\$1,620.00		
<b>BALANCE</b>			\$0.00

### FEDERAL & STATE WITHHOLDING TAX

BEGINNING BALANCE 1/1/2019		\$0.00	
FEDERAL INCOME TAX WITHHELD		\$11,942.93	
FICA INCOME TAX WITHHELD		\$24,373.70	
STATE INCOME TAX WITHHELD		\$5,159.43	
PAID TO US TREASURY-FICA & FED TAX	\$36,316.63		
PAID TO STATE OF MAINE	\$5,159.43		
<b>BALANCE</b>			\$0.00

### CAMPGROUND LODGING TAX

BEGINNING BALANCE 1/1/2019		\$0.00	
RECEIVED		\$248.40	
PAID TO STATE OF MAINE	\$246.60		
MOVED TO SURPLUS ACCOUNT	\$1.80		
<b>BALANCE</b>			\$0.00

### SNOWMOBILE FEE REIMBURSEMENT

BEGINNING BALANCE 1/1/2019		\$0.00	
RECEIVED FROM STATE OF MAINE		\$443.54	
PAID TO PLSC	\$443.54		

# 2019 GENERAL LEDGER ACCOUNTS

*Snowmobile Fee Reimbursement Cont'd.*

<b>BALANCE</b>	<u>\$0.00</u>
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## **SNOWMOBILE TRAIL GRANT**

BEGINNING BALANCE 1/1/2019	\$0.00
RECEIVED DEPT. OF CONSERVATION	\$38,605.00
PAID TO PL SNOWMOBILE CLUB	\$38,605.00
<b>BALANCE</b>	<u>\$0.00</u>

## **SEPTIC GRANT**

BEGINNING	\$2,624.89
2019 SEPTIC GRANT FROM DEP	\$24,666.00
STATE PLUMBING FEE-D. ROSSIGNOL	\$62.50
EASEMENT RECORDING AT REGISTRY	\$19.00
M. RAFFORD TRUCKING INC.-ROSSIGNOL SEPTIC	\$22,654.00
WILLIAM HERSEY, SITE EVALUATIONS	\$1,050.00
<b>BALANCE</b>	<u>\$3,505.39</u>

## **ATV GRANT**

BEGINNING	\$0.00
DACF MUNICIPAL GRANT	\$11,740.49
PAID TO PORTAGE LAKERS ATV CLUB	\$11,740.49
<b>BALANCE</b>	<u>\$0.00</u>

## **FIRE DEPARTMENT DONATIONS**

BEGINNING & ENDING BALANCE	<u>\$1,608.72</u>
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## **ROAD IMPROVEMENT LOAN-KEY BANK**

BEGINNING BALANCE 1/1/2019	\$248,548.46
PAYMENTS-2019 3 YEAR LOAN	\$109,367.65
<b>BALANCE</b>	<u>\$139,180.81</u>

## **VITAL RESTORATIONS**

BEGINNING BALANCE 1/1/2019	\$3,751.48
2019 APPROPRIATION	\$1,500.00
RECEIVED	\$130.00
SUPPLIES FOR PRESERVATION OF VITAL RECORDS	\$10.00
<b>BALANCE</b>	<u>\$5,371.48</u>

## **DESIGNATED LEGAL**

BEGINNING BALANCE 1/1/2019	\$1,833.63
2019 APPROPRIATION	\$3,166.37
<b>BALANCE</b>	<u>\$5,000.00</u>

## **DESIGNATED WHOOPIE PIE FESTIVAL**

BEGINNING BALANCE 1/1/2019	\$0.00
REVENUES	\$410.00
EXPENDED	\$174.94
<b>BALANCE</b>	<u>\$235.06</u>

## **DESIGNATED TOURISM**

BEGINNING BALANCE 6/20/2019	\$7,604.24
ADVERTISING	\$932.33
BROCHURES AT VISITOR CENTERS	\$170.00
FOR FIREWORKS SHOW REMAINDER	\$833.00
<b>BALANCE</b>	<u>\$5,668.91</u>

## **DESIGNATED FIREWORKS**

BEGINNING BALANCE	\$336.40
DONATIONS	\$1,829.38
EVENTS REVENUES	\$545.00
PANCAKE BREAKFAST SUPPLIES	\$43.13
CENTRAL MAINE PYROTECHNICS	\$2,667.00

# 2019 GENERAL LEDGER ACCOUNTS

Designated Fireworks Cont'd.

**BALANCE**

\$0.65

**OTHER DESIGNATED LEDGER ACCOUNTS:**

TIF ADMINISTRATIVE FEES	\$0.00
TIF FUND DESIGNATED	\$0.00
DESIGNATED ROAD RESERVE	\$143,858.63
DESIGNATED MINISTERIAL SCHOOL LOT FUND	\$68,158.63
DESIGNATED PUBLIC WORKS EQUIPMENT	\$40,470.62
DESIGNATED SENIOR MEMORIAL PARK	\$50.00
DESIGNATED VETERANS PARK IN MEMORY OF GILBERT CYR	\$350.33
DESIGNATED CEMETERY PERPETUAL CARE	\$12,160.69
DESIGNATED ROAD IMPROVEMENT LOAN	\$139,180.81
DESIGNATED KEY BANK SAVINGS-RD IMPROVEMENT LOAN	\$100.25
DESIGNATED REVENUE SHARING	\$4,425.50
DESIGNATED STUMPAGE	\$466,195.30
DESIGNATED SILVICULTURE	\$200,810.73
DESIGNATED FIRE DEPT RESERVE	\$122,905.96
DESIGNATED REVALUATION	\$30,000.00
DESIGNATED KITCHEN IMPROVEMENTS	\$1,027.74

**UNDESIGNATED FUNDS**

BEGINNING BALANCE 1/1/2019	\$450,272.91	
NET INCOME	\$258,320.12	
TIF ACCOUNT CLOSURE	\$228,121.99	
MISC ACCOUNT CORRECTIONS	\$4.13	
BEGINNING BALANCE ADJUSTMENT	\$5.24	
INITIAL BUDGET, NET	\$44,894.00	
CARRIED FORWARD EXPENSE BUDGETS	\$94,585.00	
DESIGNATED LEGAL APPROPRIATION	\$3,166.37	
DESIGNATED REVALUATION APPROPRIATION	\$5,000.00	
DESIGNATED VITAL RECORDS REST. APPROP.	\$1,500.00	
DESIGNATED FIRE DEPT & PW EQUIPMENT	\$20,000.00	
GENERATOR	\$17,946.50	
TOWN HALL ROOF IMPROVEMENTS	\$55,000.00	
OFFICE COMPUTERS	\$5,840.00	
FIRE HYDRANT EXTENSION	\$42,103.13	
2019 OVERLAY BUDGET	\$44,607.27	
<b>BALANCE</b>		* \$602,071.64

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

# 2019 GENERAL LEDGER SUMMARY

ASSETS		Beginning Balance	Interest	Other Additions	Expended	Ending Balance
LIABILITIES	General Checking	\$54,155.26	\$196.82	\$2,847,106.77	\$2,799,361.84	\$102,097.01
	Stumpage Savings & CD	\$270,864.87	\$2,860.94		\$28,381.00	\$466,195.30
	Ministerial School Lot Sav & CD	\$67,340.64	\$817.99			\$68,158.63
	Cemetery Perpetual Care Savings	\$11,232.35	\$28.34	\$900.00		\$12,160.69
	Public Works Equipment Res.	\$30,355.19	\$115.43	\$10,000.00		\$40,470.62
	Road Reserve	\$148,027.04	\$491.64	\$200,360.00	\$205,020.05	\$143,858.63
	Fire Dept. Equip. Res-CD & Sav.	\$110,637.73	\$2,768.23	\$10,000.00		\$122,905.96
	General ICS	\$328,755.87	\$1,129.42	\$524,143.03	\$393,563.67	\$460,464.65
	TIF ICS Savings & Checking	\$347,308.34	\$288.65		\$347,596.99	\$0.00
	Silviculture ICS & Checking	\$200,109.44	\$701.29			\$200,810.73
	Road Loan Savings	\$100.05	\$0.20			\$100.25
	Scholarships	\$6,000.00			\$3,000.00	\$3,000.00
	Motor Vehicle Registrations	\$0.00		\$52,996.82	\$52,996.82	\$0.00
	IF&W Registrations & Licenses	\$0.00		\$25,227.79	\$25,227.79	\$0.00
	Dog Licenses	\$0.00		\$446.00	\$446.00	\$0.00
	State Plumbing Fee & Surcharge	\$0.00		\$317.50	\$317.50	\$0.00
	NACSB	\$0.00		\$1,620.00	\$1,620.00	\$0.00
	Federal & State Withholding Tax	\$0.00	\$41,476.06		\$41,476.06	\$0.00
	Snowmobile Grant & Reimburse.	\$0.00		\$39,048.54	\$39,048.54	\$0.00
	Septic Grant	\$2,624.89		\$24,666.00	\$23,785.50	\$3,505.39
	ATV Grant	\$0.00		\$11,740.49	\$11,740.49	\$0.00
DESIGNATED ACCOUNTS	Fire Dept. Donations	\$1,608.72				\$1,608.72
	Road Improvement Loan	\$248,548.46			\$109,367.65	\$139,180.81
	Designated Vitalis Restoration	\$3,751.48		\$1,630.00	\$10.00	\$5,371.48
	Designated Legal	\$1,833.63		\$3,166.37		\$5,000.00
	Designated Whoopee Pie Fest.	\$0.00		\$410.00	\$174.94	\$235.06
	Designated Tourism	\$7,604.24			\$1,935.33	\$5,668.91
	Designated Fireworks Fund	\$336.40		\$2,374.38	\$2,710.13	\$0.65
	Designated Road Reserve					
	Designated Ministerial School Lot					\$143,858.63
	Designated Public Works Equipment Reserve					\$68,158.63
	Designated Senior Memorial Park					\$40,470.62
	Designated Veteran Park-In Memory of Gilbert Cyr					\$50.00
	Designated Cemetery Perpetual Care					\$350.33
	Designated Road Improvement Loan					\$12,160.69
	Designated Key Bank Savings-Road Improvement Loan					\$139,180.81
	Designated Revenue Sharing					\$100.25
	Designated Stumpage					\$4,425.50
	Designated Silviculture					\$466,195.30
	Designated Fire Dept Equipment Reserve					\$200,810.73
	Designated Revaluation					\$122,905.96
	Designated Kitchen Improvements					\$30,000.00
	Undesignated/Surplus	\$450,272.91		\$486,446.24	\$334,647.51	\$1,027.74
						\$602,071.64

# YEAR TO YEAR COMPARISONS

As of December 31 of each year

EXPENDED:	2016	2017	2018	2019
General Administration	\$28,066.98	\$27,281.98	\$31,921.37	\$35,078.81
Town Officers	\$75,006.13	\$84,648.24	\$86,590.55	\$89,533.73
Assessing	\$9,237.00	\$6,589.00	\$4,319.00	\$4,622.00
Town Hall (less fuel & electric)	\$14,881.20	\$11,550.05	\$15,175.64	\$31,923.69
Fuel	\$3,702.94	\$4,867.76	\$6,045.84	\$5,782.11
Electricity	\$3,878.61	\$3,681.15	\$4,012.97	\$4,069.88
Planning & Appeals Boards	\$846.42	\$420.00	\$437.00	\$400.00
Code Enforcement	\$9,726.56	\$7,533.09	\$9,118.85	\$9,536.15
Abatements	\$0.00	\$151.02	\$630.90	\$198.61
Discounts	\$13,038.86	\$12,795.17	\$14,055.17	\$13,193.93
Annual Dues	\$3,279.56	\$3,416.21	\$3,172.37	\$3,403.57
General Assistance	\$0.00	\$150.00	\$150.00	\$0.00
Insurance	\$50,208.90	\$50,478.43	\$54,271.54	\$48,268.06
Town Hall Improvements	\$9,773.53	\$31,254.84	\$0.00	\$90,882.00
County Tax	\$81,211.90	\$82,416.75	\$86,219.22	\$85,408.00
TIF-Maine Woods Reimburse.	\$21,042.81	\$20,478.04	\$23,861.46	
Nashville Plt. Excise Taxes	\$17,313.45	\$19,288.55	\$17,533.68	\$19,474.36
Fire Department	\$23,990.20	\$20,023.85	\$17,438.75	\$67,801.74
Animal Control	\$1,239.65	\$1,255.50	\$1,921.52	\$1,512.60
Public Works (less sand & salt)	\$78,520.19	\$74,384.82	\$58,900.39	\$67,761.00
Sand	\$5,875.00	\$4,700.00	\$6,000.00	\$4,800.00
Salt	\$3,164.80	\$2,547.74	\$2,423.92	\$2,392.06
Contracted Services	\$1,441.50	\$2,375.00	\$2,375.00	\$2,150.00
NASWA	\$32,758.00	\$34,400.00	\$43,144.17	
Ashland Transfer Station				\$39,654.09
Transfer Station	\$5,891.98	\$3,314.60	\$4,610.55	\$1,124.25
Cemetery	\$3,271.86	\$1,971.66	\$1,670.38	\$1,499.08
Beautification	\$1,429.90	\$1,115.09	\$1,734.00	\$878.00
Parks/Beach/Campground/Pavil	\$16,639.63	\$19,517.81	\$9,810.82	\$17,322.73
Portage Lake Assn	\$500.00	\$500.00	\$500.00	\$500.00
P.L. Snowmobile Club	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
P.L. ATV Club	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
P.L. Tourism Cmte.	\$2,500.00	\$2,500.00		\$0.00
P.L. Historical Society	\$2,000.00	\$2,000.00	\$2,000.00	\$2,500.00
Portage Hills Country Club	\$1,000.00	\$2,500.00		\$0.00
Social Services	\$3,123.60	\$3,523.60	\$3,080.70	\$3,085.10
Portage Lake School Dept.	\$459,524.98	\$459,525.02	\$502,436.50	\$568,695.00
Street Lights	\$7,472.87	\$7,818.26	\$7,040.44	\$8,008.79
^ Ashland User Fees	\$47,083.58	\$17,750.77	\$18,283.29	\$18,831.79
Liens and Discharges			\$343.10	\$1,770.15
	\$1,043,642.59	\$1,033,724.00	\$1,045,885.99	\$1,255,291.13

^ 2016 includes \$28,849.83 one-time fee for new ambulance

REVENUES:	2016	2017	2018	2019
Building Permits	\$590.00	\$390.00	\$975.00	\$465.00
Plumbing Permits	\$1,065.00	\$502.50	\$1,252.50	\$907.50
Town Hall Rental & Deposit	\$200.00	\$325.00	\$225.00	\$325.00
Town Hall Table Rentals	\$500.00	\$330.00	\$60.00	\$582.74
Soda Machine/Bottle Redemption	\$51.35	\$29.80	\$80.75	\$126.30
Tax Interest	\$4,942.19	\$5,948.52	\$6,793.79	\$6,527.00
Agent Fees	\$2,885.00	\$3,099.25	\$3,114.00	\$3,165.00
Bear Bait Permits	\$120.00	\$0.00	\$190.00	



## YEAR TO YEAR COMPARISONS

#	Vehicle Excise Tax	\$101,949.99	\$118,072.69	\$121,370.45	\$116,715.92
	Boat Excise Tax	\$2,103.80	\$1,903.60	\$1,996.40	\$1,765.50
	Nashville Plt. Election Fees	\$530.00	\$1,060.00	\$505.00	\$430.00
	Nashville Plt. Fire Dept. Fees	\$400.00	\$800.00	\$400.00	\$400.00
*	BETE Reimbursement	\$55,295.00	\$9,558.52	\$12,827.67	\$46,743.00
	Revenue Sharing	\$16,662.54	\$14,095.65	\$14,089.80	\$18,634.79
	Homestead Reimbursement	\$12,924.00	\$13,860.20	\$15,099.95	\$34,685.00
	Tree Growth Reimbursement	\$9,257.98	\$9,189.68	\$8,915.65	\$11,265.37
	Veteran Exempt. Reimbursement	\$445.00	\$478.00	\$470.00	\$580.00
	Checking/Genl Savings Interest	\$953.12	\$942.13	\$955.68	\$1,326.24
	Fax/Copies	\$434.19	\$302.75	\$158.75	\$316.90
	Insurance Dividends		\$1,771.00	\$980.00	\$1,843.82
	Dog License Fees	\$313.00	\$255.00	\$156.00	\$173.00
	Transfer Strn. Tire Fee	\$104.00	\$132.00	\$124.00	
	Transfer Strn. Scrap Metal	\$1,197.70	\$854.70	\$1,365.60	
	Cemetery Lot Sales	\$400.00	\$100.00	\$200.00	\$900.00
	Campground Rental Fee	\$1,453.00	\$1,795.00	\$2,479.30	\$2,740.00
	Pavilion Rental	\$50.00	\$150.00	\$200.00	\$100.00
	Education Subsidy/Grants-State	\$201,171.72	\$188,340.62	\$202,161.67	\$206,901.75
	Overlay	\$21,174.45	\$4,278.05	\$2,271.25	\$43,770.30
		\$437,173.03	\$378,564.66	\$399,418.21	\$501,390.13

# Excise taxes include Nashville Plantation excise received

\* 2017 & 2018 BETE Reimbursement is total reimbursement less deposit into TIF savings account

### General Ledger Accounts

Ending Balances	2016	2017	2018	2019
General Checking	\$125,576.92	\$52,800.93	\$54,155.26	\$102,097.01
Stumpage Bank Acct.	\$228,174.80	\$214,677.34	\$270,864.87	\$466,195.30
Ministerial School Lot Bank Acct.	\$20,877.89	\$66,641.15	\$67,340.64	\$68,158.63
Cemetery Perpetual Care		\$11,004.48	\$11,232.35	\$12,160.69
Public Works Equip Res.	\$40,215.43	\$20,271.17	\$30,355.19	\$40,470.62
Road Reserve	\$141,489.93	\$221,953.50	\$148,027.04	\$143,858.63
Fire Dept. Equip. Reserve	\$89,107.71	\$99,741.97	\$110,637.73	\$122,905.96
General ICS	\$353,860.37	\$285,132.96	\$328,755.87	\$460,464.65
TIF ICS & Checking	\$145,437.68	\$220,576.29	\$347,833.34	\$0.00
Silviculture ICS & Checking	\$200,059.44	\$200,059.45	\$200,109.44	\$200,810.73
Septic Grant	\$2,639.89	\$2,624.89	\$2,624.89	\$3,505.39
Scholarships	\$4,000.00	\$2,000.00	\$6,000.00	\$3,000.00
Undesignated Funds (Surplus)	\$476,097.42	\$399,651.75	\$450,272.91	\$602,071.64
	\$1,827,537.48	\$1,797,135.88	\$2,028,209.53	\$2,225,699.25

### Taxes Outstanding at Year End: Real Estate & Personal Property

	2016	2017	2018	2019
2016 Tax Year	\$72,422.85	\$25,568.75	\$545.89	
2017 Tax Year		\$75,132.64	\$19,723.26	\$1,572.15
2018 Tax Year			\$95,880.92	\$16,444.37
2019 Tax Year				\$83,370.68
		\$100,701.39	\$116,150.07	\$101,387.20

FELCH & COMPANY, LLC  
*Certified Public Accountants*

TOWN OF PORTAGE LAKE, MAINE  
as of  
DECEMBER 31, 2019

# TOWN OF PORTAGE LAKE, MAINE

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**FELCH & COMPANY, LLC**  
*Certified Public Accountants*

P.O. BOX 906  
CARIBOU, MAINE 04736  
(207) 498-3178  
FAX (207) 498-6278  
E-MAIL: CPA@FELCHCPA.COM

**Independent Auditors' Report**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Portage Lake, Maine as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Portage Lake, Maine, as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary information on Pages I through V and Schedules 1 through 3 and related notes, be present to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Portage Lake's basic financial statements. Schedules 4 and 5 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards (Schedule 6) is presented for purposes of additional analysis as required by the Maine Department of Education, and is also not a required part of the basic financial statement.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2020 on our consideration of the Town of Portage Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Portage Lake's internal control over financial reporting and compliance.

*Felch & Company LLC*

February 4, 2020

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2019

UNAUDITED

In accordance with generally accepted accounting principles, the management of the Town of Portage Lake presents the following narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2019. This narrative should be used in conjunction with the accompanying basic financial statements. This discussion and analysis includes comparative data from the current and the prior year.

**FINANCIAL HIGHLIGHTS**

- The assets of the Town of Portage Lake exceeded its liabilities at the close of the most recent fiscal year by \$3,236,222. Of this amount, \$1,738,300 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the Town's fund designation and fiscal policies.
- The Town's total net position increased by \$271,452.
- At the close of the current fiscal year, the Town of Portage Lake's governmental funds reported a combined ending fund balance of \$1,753,474. Operations increased the fund balance by \$63,324.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

The *Statement of Activities* presents information showing how the Town's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g. uncollected taxes). Both the Statement of Net Position and the Statement of Activities are prepared using the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

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

**REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS**

**Fund Financial Statements**

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

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2019

UNAUDITED

**REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS (Continued)**

**Fund Financial Statements (Continued)**

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

**Notes to the Financial Statements**

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

**GOVERNMENTAL-WIDE FINANCIAL ANALYSIS**

The Town's net position is \$3,236,222, which includes a net position of \$107,239 from the school department since the school department is part of the Town. The largest portion of the Town's net position consists of cash and short-term investments, (\$1,372,431 in cash accounts and \$352,131 invested in short-term certificates of deposit) and capital assets (\$1,575,594, net of depreciation). The Town uses these assets to provide service to citizens. The following is a summary of net position of the Town:

NET POSITION

	<u>2019</u>	<u>2018</u>
Current assets	\$1,828,474	\$1,788,642
Capital assets, net of depreciation	<u>1,575,594</u>	<u>1,449,167</u>
<b>Total Assets</b>	<b><u>3,404,068</u></b>	<b><u>3,237,809</u></b>
Deferred outflow of resources	<u>1,446</u>	<u>1,735</u>
Current liabilities	101,000	106,493
Long-term liabilities	<u>62,829</u>	<u>162,734</u>
<b>Total Liabilities</b>	<b><u>163,829</u></b>	<b><u>269,227</u></b>
Deferred inflow of resources	<u>5,463</u>	<u>5,547</u>
<b>Net Position:</b>		
Net Investment in capital assets	1,424,094	1,196,667
Restricted	73,828	415,174
Unrestricted	<u>1,738,300</u>	<u>1,352,929</u>
<b>Total Net Position</b>	<b><u>\$3,236,222</u></b>	<b><u>\$2,964,770</u></b>

Net position increased from the normal operations of the Town.

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2019

UNAUDITED

**GOVERNMENTAL-WIDE FINANCIAL ANALYSIS (Continued)**

**Governmental Activities**

Net position from operations provided by governmental activities was \$271,452 in 2019 and \$355,037 in 2018. General revenues increased by approximately \$9,000 from 2018. The majority of this decrease was due to an increase in stumpage but offset by a decrease in property taxes.

Employee benefits and insurances were allocated directly to the department that incurred them in 2019.

The following is a summary of the governmental activity for the years ended December 31, 2019 and December 31, 2018.

**CHANGE IN NET POSITION**

	<u>2019</u>	<u>2018</u>
<b><u>REVENUES:</u></b>		
General Revenues:		
Property taxes	\$1,043,285	\$1,145,179
Federal and state aid not restricted	29,900	23,006
Excise taxes	117,981	105,711
Miscellaneous revenues	<u>263,076</u>	<u>171,660</u>
Total General Revenues	<u>1,454,242</u>	<u>1,445,556</u>
Program Revenues:		
Capital and operating grants	294,273	239,275
Charges for services	<u>12,525</u>	<u>13,899</u>
Total Program Revenues	<u>306,798</u>	<u>253,174</u>
Total Revenues	<u>1,761,040</u>	<u>1,698,730</u>
<b><u>EXPENSES:</u></b>		
General Government	212,271	223,514
Education	754,589	657,296
Tax Increment Financing	-	23,861
Highway Department	102,653	96,239
Public Safety	36,984	28,992
Recreation	20,274	13,532
County tax	85,408	86,219
Solid Waste District	39,654	43,144
Road Improvement	75,905	59,709
Other	<u>161,850</u>	<u>111,187</u>
Total Expenses	<u>1,489,588</u>	<u>1,343,693</u>
TOTAL CHANGE IN NET POSITION FROM OPERATIONS	271,452	355,037
NET POSITION – January 1	<u>2,964,770</u>	<u>2,609,733</u>
NET POSITION – December 31	<u>\$3,236,222</u>	<u>\$2,964,770</u>



Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2019

UNAUDITED

GOVERNMENT FUND FINANCIAL ANALYSIS

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

At the end of the year, the Town of Portage Lake's governmental funds reported a fund balance of \$1,753,474. Approximately 65% of this fund balance represented selectpersons' assigned fund balance and 4% is restricted for future school expenditures and tourism. The remaining fund balance is unassigned and is available for new spending. The TIF matured during 2018 so during 2019, the Town transferred the restricted funds partially into an assigned fund (\$120,000) and the remaining amount (\$228,122) into surplus.

CAPITAL ASSETS

The Town of Portage Lake's investment in capital assets for its governmental activities as of December 31, 2019 amounted to \$1,424,094, net of depreciation and related long-term debt. This investment in capital assets includes land, buildings, equipment and infrastructure. All balances are at historical cost or estimated value at time of purchase. Infrastructure assets such as roads, bridges, and networks are capitalized only during the year of implementation. All construction of infrastructure for the Town is capitalized if the cost of the asset exceeds \$25,000. The Town of Portage Lake had an increase in the investment of capital assets for 2019 of \$227,427. The detail of capital assets at the end of 2019 and 2018, net of accumulated depreciation is as follows:

	<u>2019</u>	<u>2018</u>
Land	\$ 71,930	\$ 71,930
Buildings and improvements	282,357	200,408
Vehicles	8,528	11,152
Equipment	265,209	277,500
Infrastructure	<u>947,570</u>	<u>888,177</u>
Total capital assets, net of depreciation	<u>\$1,575,594</u>	<u>\$1,449,167</u>

During 2019, the Town had \$95,650 in road improvements and \$28,382 in asbestos removal/new flooring, both of which were funded through the reserve accounts. They also installed a new roof (\$55,000 of which came from surplus, \$7,500 from appropriations), new fire hydrants were installed (\$42,103 out of surplus), and equipment totaling \$23,787 (from surplus). Those funded through surplus were funded by the TIF reserve which had been transferred into surplus.

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

DEBT ADMINISTRATION

At year end, the Town of Portage Lake had \$151,500 remaining on a 3.69% bond payable obtained to finance road improvements. The final payment is due in June 2021.

**Town of Portage Lake, Maine**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

**UNAUDITED**

**GENERAL BUDGETARY ANALYSIS**

During 2019, the budget was amended to include an additional \$50,000 to come from the stumpage reserve to purchase a fire truck as well as \$55,000 from surplus for a new roof. Actual budgetary revenues of \$1,479,128 were higher than budgeted revenues of \$1,179,215 by \$299,913. Actual budgeted expenditures from operations of \$1,093,902 were lower than budgeted expenses of \$1,129,526 by \$35,624. \$367,400 of additional expenditures were expected to come from surplus and reserves, while \$361,790 was actually spent from surplus and reserves. Overall, the Town had net revenues over expenditures (including from surplus and reserves) of \$24,316 more than budgeted.

**CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

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

TOWN OF PORTAGE LAKE, MAINE

Exhibit A

Statement of Net Position  
as of December 31, 2019

	Governmental Activities
<b><u>ASSETS</u></b>	
<b>CURRENT ASSETS</b>	
Cash and temporary investments (Notes 1 and 2)	\$ 1,372,431
Short-term investments (Note 1)	352,131
Uncollected taxes (Schedule 4)	93,912
Tax acquired property	5,692
Other receivables	4,308
Total current assets	<u>1,828,474</u>
<b>NONCURRENT ASSETS</b>	
Capital assets (Note 5)	
Nondepreciable - Land	71,930
Depreciable, net of accumulated depreciation	<u>1,503,664</u>
Total noncurrent assets	<u>1,575,594</u>
Total assets	<u>3,404,068</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	<u>1,446</u>
<b><u>LIABILITIES</u></b>	
<b>CURRENT LIABILITIES</b>	
Current portion of bond payable (Note 7)	<u>101,000</u>
<b>NONCURRENT LIABILITIES</b>	
Noncurrent portion of bond payable (Note 7)	50,500
Net other post-employment benefits liability (Note 9)	<u>12,329</u>
Total noncurrent liabilities	<u>62,829</u>
Total liabilities	<u>163,829</u>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	<u>5,463</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	1,424,094
Restricted	73,828
Unrestricted	<u>1,738,300</u>
Total net position	<u>\$ 3,236,222</u>

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

## TOWN OF PORTAGE LAKE, MAINE

Exhibit B

Statement of Activities  
For the Year Ended December 31, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
<u>Primary Government</u>				<u>Governmental Activities</u>
Governmental Activities:				
Education	\$ 754,589	\$ -	\$ 206,902	\$ (547,687)
General Government	212,271	8,998	-	(203,273)
Protection	36,984	-	2,000	(34,984)
Highway Department	102,653	-	10,360	(92,293)
Recreation	20,274	3,096	-	(17,178)
County Tax	85,408	-	-	(85,408)
Solid Waste District	39,654	-	-	(39,654)
Ashland Facilities	18,832	-	-	(18,832)
Street Lights	8,000	-	-	(8,000)
Road Improvements	75,905	-	-	(75,905)
Grants	74,131	-	75,011	880
Code Enforcement	9,536	-	-	(9,536)
Interest Expense	8,368	-	-	(8,368)
Other	42,983	431	-	(42,552)
Total governmental activities	<u>\$ 1,489,588</u>	<u>\$12,525</u>	<u>\$ 294,273</u>	<u>(1,182,790)</u>
General revenues:				
Taxes				
Property taxes, levied for general purposes				983,553
Discounts and abatements				(13,393)
Homestead reimbursement and other tax related				73,125
Excise				117,981
Federal and state aid not restricted to specific purposes				29,900
Interest, lien and lease income				17,887
Stumpage				220,850
Miscellaneous revenues				24,339
Subtotal, general revenues				<u>1,454,242</u>
CHANGE IN NET POSITION				271,452
NET POSITION - JANUARY 1				<u>2,964,770</u>
NET POSITION - DECEMBER 31				<u>\$ 3,236,222</u>

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

## TOWN OF PORTAGE LAKE, MAINE

Exhibit C

Balance Sheet  
Governmental Funds  
as of December 31, 2019

	<u>General Fund</u>		
	<u>Town</u>	<u>School</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and temporary investments (Notes 1 and 2)	\$ 1,265,192	\$ 107,239	\$ 1,372,431
Investments (Note 1)	352,131	-	352,131
Uncollected taxes (Schedule 4)	93,912	-	93,912
Tax acquired property	5,692	-	5,692
Other receivables	4,308	-	4,308
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 1,721,235</u>	<u>\$ 107,239</u>	<u>\$ 1,828,474</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Deferred Inflows of Resources (Note 6)	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 75,000</u>
Fund balances:			
Restricted:			
School expenditures	68,159	-	68,159
Tourism	5,669	-	5,669
Unrestricted:			
Assigned	1,040,927	107,239	1,148,166
Unassigned	531,480	-	531,480
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>1,646,235</u>	<u>107,239</u>	<u>1,753,474</u>
Total liabilities and fund balances	<u>\$ 1,721,235</u>	<u>\$ 107,239</u>	<u>\$ 1,828,474</u>

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

## TOWN OF PORTAGE LAKE, MAINE

Exhibit D

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Funds  
 For the Year Ended December 31, 2019

	<u>General Fund</u>		
	<u>Town</u>	<u>School</u>	<u>Total</u>
REVENUES			
Property taxes	\$ 432,858	\$ 568,695	\$1,001,553
Homestead, veterans, and BETE reimbursements	73,125	-	73,125
Discounts and abatements	(13,393)	-	(13,393)
Federal assistance	-	10,608	10,608
State assistance			
Education subsidy	-	196,294	196,294
Revenue sharing	18,635	-	18,635
Tree growth reimbursement	11,265	-	11,265
LRAP grant	10,360	-	10,360
State grants	75,011	-	75,011
Stumpage	220,850	-	220,850
Excise taxes	117,981	-	117,981
Other revenues	56,751	-	56,751
TOTAL REVENUES	<u>1,003,443</u>	<u>775,597</u>	<u>1,779,040</u>
EXPENDITURES			
Education	-	754,589	754,589
General government	200,938	-	200,938
Protection	25,699	-	25,699
Highway department	77,103	-	77,103
Recreation	17,052	-	17,052
Street lights	8,000	-	8,000
County tax	85,408	-	85,408
Solid waste district	39,654	-	39,654
Ashland facilities	18,832	-	18,832
Grants	74,131	-	74,131
Code Enforcement	9,536	-	9,536
Capital Outlays	252,422	-	252,422
Other	42,984	-	42,984
TOTAL EXPENDITURES	<u>851,759</u>	<u>754,589</u>	<u>1,606,348</u>
OTHER FINANCING SOURCES (USES)			
Payments on long-term bond	<u>(109,368)</u>	<u>-</u>	<u>(109,368)</u>
EXCESS OF REVENUES OVER EXPENDITURES	42,316	21,008	63,324
FUND BALANCE - JANUARY 1	<u>1,603,919</u>	<u>86,231</u>	<u>1,690,150</u>
FUND BALANCE - DECEMBER 31	<u>\$ 1,646,235</u>	<u>\$ 107,239</u>	<u>\$ 1,753,474</u>

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

TOWN OF PORTAGE LAKE, MAINE

Exhibit E

Reconciliation of the Governmental Funds Balance Sheet  
with the Statement of Net Position  
December 31, 2019

Total fund balance - governmental funds (Exhibit C)		\$1,753,474
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:		
The cost of capital assets are	\$ 2,482,567	
Accumulated depreciation is	<u>(906,973)</u>	
		1,575,594
Deferred outflows in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Deferred outflows of resources - OPEB		1,446
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:		
Bonds payable	(151,500)	
Net OPEB liability	<u>(12,329)</u>	
		(163,829)
Deferred inflows in governmental funds are not expected to be available to be used as current financial resources but are available for governmental activities:		
Deferred inflows of resources - Deferred property taxes		75,000
Deferred inflows in governmental activities are not due and payable from current financial resources and, therefore, are not reported in the funds:		
Deferred inflows of resources - OPEB		<u>(5,463)</u>
Total net position - governmental activities (Exhibit A)		<u>\$ 3,236,222</u>

**TOWN OF PORTAGE LAKE, MAINE**

**Exhibit F**

**Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures and Changes in Fund Balances with the  
Government-Wide Statement of Activities  
For the Year Ended December 31, 2019**

Total net change in fund balances - governmental funds (Exhibit D)	<b>\$ 63,324</b>
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Amounts reported for governmental activities in the statement of activities are different because:

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

Depreciation expense	\$(125,995)	
Capital outlays	<u>252,422</u>	
		126,427

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

Change in deferred inflows - deferred property taxes	(18,000)	
Increase in deferred OPEB liability	(1,095)	
Net change in deferred inflows/outflows of resources - OPEB	<u>(204)</u>	
		(19,299)

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

101,000

Change in net position of governmental activities (Exhibit B)	<b><u>\$ 271,452</u></b>
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## TOWN OF PORTAGE LAKE, MAINE

### Notes to the Financial Statements December 31, 2019

#### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The authority establishing the standards for governmental accounting principles is the Governmental Accounting Standards Board.

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

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

The statement of net position presents the financial condition of the governmental activities of the Town at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each department or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the department, grants and contributions that are restricted to meeting the operational or capital requirements of a particular department and interest earned on grants that is required to be used to support a particular department. Revenues that are not classified as program revenues are presented as general revenues of the Town, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenue of the Town.

Fund Financial Statements – During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The General Fund is reported as a major fund by the Town.

#### Fund Accounting

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

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2019

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENTAL FUNDS

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

General Fund – The general fund accounts for financial resources in use for general types of operations. This is a budgeted fund, and any fund balances are considered as resources available for use. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income.

Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included in the statement of net position.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, together with fiduciary funds, are prepared using the accrual basis of accounting.

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

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

## TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2019

### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Basis of Accounting (Continued)

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

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

#### Budgetary Data

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

The general operating fund is legally required to be budgeted and appropriated. The major document prepared is the tax budget, which separates these funds by function and estimated appropriation needed to fund each function. The tax budget demonstrates a need for existing or increased tax rates. This budget is approved by an annual town meeting and may be amended during the year if projected increases or decreases in revenues or expenditures are identified by the Town. The amounts reported as the original budget amounts in the budgetary statements (Schedule 1) reflect the amounts in the legally adopted budget. Changes, if any, are reflected in the final budget column.

#### Cash and Temporary Investments

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash. Earnings from these investments are reported by the applicable funds. The Town's policy is to invest in regional banks and federal securities and to insure the funds to as great a degree as possible. Deposits with a maturity of three months or less are included in cash and temporary investments for financial reporting purposes.

Monies for all funds are pooled and individual funds are maintained through the Town's accounting records to allow proper segregation of cash for each fund.

#### Investments

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

#### Compensated Absences

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

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2019

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

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

Prepaid Expense

Payments made benefiting future periods under the governmental fund basis are recorded under the non-allocated method and are currently expensed as paid. Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method for government-wide activities. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed. As of December 31, 2019, there were no prepaid expenses.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. The Town maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Infrastructure assets have a separate threshold for capitalization of \$25,000.

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

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

Accounts Payable, Accrued Expenses and Long-term Obligations

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

## TOWN OF PORTAGE LAKE, MAINE

### Notes to the Financial Statements December 31, 2019

#### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Net Position

Net position represents the difference between assets, liabilities and deferred inflows and outflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, restricted net position is applied first.

##### Fund Balance Classifications

Generally accepted accounting principles require fund balance to be classified as Nonspendable, Restricted or Unrestricted. Unrestricted is then determined to be Committed, Assigned, or Unassigned by the Town's management. The Town considers expenditures that are incurred for purposes where restricted and unrestricted fund balances are available, to be expended in the following order – Restricted, Committed, Assigned and Unassigned. In the 2019 fiscal year there were no nonspendable funds.

##### Restricted Fund Balance

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

##### Committed Fund Balance

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

##### Assigned Fund Balance

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

##### Unassigned Fund Balance

The remaining fund balance that is not restricted, committed or assigned is considered unassigned. These funds are spendable funds in the ordinary course of government operations.

##### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### (2) CASH AND TEMPORARY INVESTMENTS

Deposits with financial institutions are subject to custodial risk, which is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in regional banks and to insure the funds to as great a degree as possible. As of December 31, 2019, the Town's carrying amount of deposits was \$1,724,561 and the bank balance was \$1,735,460, of which \$1,422,183 was insured or collateralized while \$313,277 was uninsured. In the opinion of management, there is no significant risk of loss as a result of these deposits.

#### (3) LEGAL DEBT LIMIT

The Town's legal debt limit is \$4,710,000 which represents 7.5% of the Town's 2019 state valuation of \$62,800,000.

# TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2019

## (4) JOINT VENTURES

### Northwestern Aroostook County Septage Board

The Northwestern Aroostook County Septage Board is owned jointly by the Towns of Portage Lake, Ashland, Masardis, the Plantations of Oxbow, Garfield, Nashville and the Unorganized Territories of Aroostook County, Township 11 Range 4, and Township 10 Range 4. As of December 31, 2019, the Town of Portage Lake owned 32.2% of this facility. A summary of the facility's unaudited activity for 2019 is as follows:

	<u>Amount</u>
Total Assets	\$ 9,604
Total Liabilities	-
Total Net Position	<u>\$ 9,604</u>
Total Revenues	\$ 3,542
Less Total Expenditures	<u>(4,195)</u>
Decrease in Net Position	<u>\$ (653)</u>

## (5) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 2019</u>
<u>Governmental Activities</u>				
Land	\$ 71,930	\$ -	\$ -	\$ 71,930
Buildings and improvements	356,272	90,882	-	447,154
Vehicles	87,239	-	-	87,239
Equipment	538,911	23,787	-	562,698
Infrastructure	<u>1,175,793</u>	<u>137,753</u>	-	<u>1,313,546</u>
Totals at historical cost	<u>2,230,145</u>	<u>252,422</u>	-	<u>2,482,567</u>
Less accumulated depreciation for:				
Buildings and improvements	155,864	8,933	-	164,797
Vehicles	76,087	2,624	-	78,711
Equipment	261,411	36,078	-	297,489
Infrastructure	<u>287,616</u>	<u>78,360</u>	-	<u>365,976</u>
	<u>780,978</u>	<u>125,995</u>	-	<u>906,973</u>
Governmental activities capital assets, net	<u>\$1,449,167</u>	<u>\$126,427</u>	<u>\$ -</u>	<u>\$1,575,594</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 10,683
Highway Department	24,900
Protection	11,285
Roads	75,905
Recreation	<u>3,222</u>
	<u>\$125,995</u>

# TOWN OF PORTAGE LAKE, MAINE

## Notes to the Financial Statements December 31, 2019

### (6) DEFERRED PROPERTY TAXES

The Town has adopted the standard established by generally accepted accounting principles regarding the recognition of property taxes. The criterion for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount that will be collected of current and past due taxes during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, a deferred inflow has been established on the balance sheet for the taxes considered collectible but not available for current liabilities.

### (7) LONG-TERM DEBT

#### Governmental Activities:

As of December 31, 2019, governmental long-term debt consisted of a 3.69% unsecured bond payable in semi-annual installments of \$50,500 principal plus interest through 2021.

The following is a summary of changes in long-term debt for the year ended December 31, 2019:

	Balance January 1, 2019	Additions	Retire- ments	Balance December 31, 2019	Due Within One Year
<u>Governmental Activities</u>					
Bond payable	\$252,500	\$ -	\$101,000	\$151,500	\$101,000

As of December 31, 2019, long-term obligation matures as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2020 (included in current liabilities)	\$101,000	\$4,715
2021	<u>50,500</u>	<u>938</u>
	<u>\$151,500</u>	<u>\$5,653</u>

### (8) SCHOOL DEPARTMENT

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

# TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2019

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

### Plan Description – Maine Municipal Employees Health Trust

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

### Benefits

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

### Funding Policy

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

### Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2019, using the Entry Age Normal Actuarial Cost Method to value the plan's actuarial liabilities and to set the normal cost. The amortization method is a level dollar method using an open 30-year amortization period.

### Discount Rate

The discount rate is based on a 20-year, tax-exempt general obligation bond index as of December 31, 2018 and is 4.10% per annum.

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

At December 31, 2019, the Town reported a liability of \$12,329 for its net MMEHT liability. The net OPEB liability was measured as of January 1, 2019, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

For the year ended December 31, 2019, the Town recognized MMEHT expense of \$1,300. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ -	\$4,622
Changes of assumptions	1,446	841
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$1,446</u>	<u>\$5,463</u>



TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2019

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

OPEB Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources  
(Continued)

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

Year Ending December 31,	Amounts
2020	\$(776)
2021	(776)
2022	(776)
2023	(776)
2024	(772)
Thereafter	(141)

The following table shows how the net MMEHT OPEB liability as of January 31, 2019 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>3.10%</u>	<u>4.10%</u>	<u>5.10%</u>
\$13,863	\$12,329	\$11,040

(10) SUBSEQUENT EVENTS

Management has reviewed subsequent events through February 4, 2020, the date that these financial statements were available to be issued and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.

## TOWN OF PORTAGE LAKE, MAINE

Schedule 1

Budgetary Comparison Schedule for the General Fund  
For the Year Ended December 31, 2019

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	(Budgetary)	Final Budget
			Basis	Favorable
				(Unfavorable)
REVENUES				
Property taxes	\$ 983,551	\$ 983,551	\$ 983,552	\$ 1
Homestead exemption	25,802	25,802	25,802	-
BETE reimbursement	46,731	46,731	46,743	12
Discounts and abatements	(17,369)	(17,369)	(13,393)	3,976
State assistance				
Revenue sharing	20,000	20,000	18,635	(1,365)
Other revenues	120,500	120,500	417,789	297,289
TOTAL REVENUES	1,179,215	1,179,215	1,479,128	299,913
EXPENDITURES				
Education	592,042	592,042	568,695	23,347
General government	218,646	218,646	200,938	17,708
Protection	28,068	28,068	25,699	2,369
Highway department	84,625	84,625	77,103	7,522
Recreation	20,100	20,100	17,052	3,048
Street lights	8,000	8,000	8,000	-
County tax	85,408	85,408	85,408	-
Solid waste district	39,660	39,660	39,654	6
Ashland facilities	18,832	18,832	18,832	-
Code enforcement	11,000	11,000	9,536	1,464
Other	23,145	23,145	42,985	(19,840)
TOTAL EXPENDITURES	1,129,526	1,129,526	1,093,902	35,624
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	49,689	49,689	385,226	335,537
OTHER SOURCES (USES)				
From surplus	94,585	149,585	-	(149,585)
Transfer to reserves	(99,666)	(99,666)	-	99,666
Transfer from reserves	262,400	312,400	-	(312,400)
Capital outlays from reserves	(262,400)	(367,400)	(252,422)	114,978
Payments on long-term bond from reserve	-	-	(109,368)	(109,368)
Grants received	-	-	75,011	75,011
Grants disbursed	-	-	(74,131)	(74,131)
Overlay	(44,608)	(44,608)	-	44,608
TOTAL OTHER SOURCES (USES)	(49,689)	(49,689)	(360,910)	(311,221)
NET INCREASE IN FUND BALANCE	\$ -	\$ -	24,316	\$ 24,316
FUND BALANCE - JANUARY 1			1,696,919	
FUND BALANCE - DECEMBER 31			\$ 1,721,235	

TOWN OF PORTAGE LAKE, MAINE

Schedule 2

Reconciliation of the Governmental Funds Statements with the  
Budgetary Comparison Schedule for the General Fund  
For the Year Ended December 31, 2019

Governmental funds - fund balance (Exhibit C)	\$ 1,646,235
Amounts reported for the governmental funds - fund balance (Exhibit C) differed from the budgetary basis - fund balance (Schedule 1) as follows:	
Deferred taxes reported on the modified accrual basis are expected to be unavailable within the 60 days after year end	<u>75,000</u>
Budgetary comparison - fund balance (Schedule 1)	<u>\$ 1,721,235</u>
Amounts reported for the governmental funds statement of revenues, expenditures and changes in fund balance (Exhibit D) differed with the budgetary basis of accounting as presented on Schedule 1 as follows:	
Total net change in fund balance - budgetary basis (Schedule 1)	\$ 24,316
Adjustments to reconcile net change in fund balance budgetary basis to net change in fund balance - governmental funds (Exhibit D):	
Change in deferred inflows of resources from unavailable revenue	<u>18,000</u>
Total net change in fund balance - governmental funds (Exhibit D)	<u>\$ 42,316</u>

**TOWN OF PORTAGE LAKE, MAINE**

**Schedule 3**

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

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

TOWN OF PORTAGE LAKE, MAINE

Notes to Schedule 3  
For the Year Ended December 31, 2019

NOTE 1 – VALUATION DATE

Only fiscal years 2019 and 2018 are reported. The amounts presented have a measurement date as of January 1, 2019. The Town will continue to present information until a full ten-year trend is compiled.

NOTE 2 – BENEFIT CHANGES

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

NOTE 3 – CHANGE IN ASSUMPTIONS

The change in discount rate from 3.44% to 4.10% was the only change in assumptions for the 2019 valuation.

NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

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

TOWN OF PORTAGE LAKE, MAINE

Schedule 4

Schedule of Property Taxes - General Fund  
For the Year Ended December 31, 2019

	<u>Total</u>	<u>2020 Taxes</u>	<u>2019 Taxes</u>	<u>2018 Taxes and Liens</u>	<u>Prior Taxes and Liens</u>
UNCOLLECTED AT JANUARY 1	\$ 116,587	\$ -	\$ (556)	\$ 96,451	\$ 20,692
2019 COMMITMENT (\$71,530,951 @.01375)	983,551	-	983,551	-	-
COLLECTIONS, including discounts	1,000,335	1,610	899,425	80,007	19,293
TAX ACQUIRED	5,692		2,057	2,236	1,399
ABATEMENTS	199	-	199	-	-
	<u>1,006,226</u>	<u>1,610</u>	<u>901,681</u>	<u>82,243</u>	<u>20,692</u>
UNCOLLECTED AT DECEMBER 31	\$ 93,912	\$ (1,610)	\$ 81,314	\$ 14,208	\$ -
REPRESENTED BY:					
Real Estate Taxes	\$ 92,899	\$ (1,610)	\$ 80,301	\$ 14,208	\$ -
Personal Property Taxes	1,013	-	1,013	-	-
	<u>\$ 93,912</u>	<u>\$ (1,610)</u>	<u>\$ 81,314</u>	<u>\$ 14,208</u>	<u>\$ -</u>

## TOWN OF PORTAGE LAKE, MAINE

Schedule 5

Schedule of Capital and Noncapital Outlays - General Fund  
For the Year Ended December 31, 2019

	Balances <u>January 1</u>	<u>Transfers</u>	<u>Receipts</u>	Total <u>Available</u>	Expendi- <u>tures</u>	Balances <u>December 31</u>
Assigned for subsequent years' commitment:						
Scholarships	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ 3,000
Road Project	148,027	120,000	80,852	348,879	205,020	143,859
Equipment Reserve	30,355	10,000	115	40,470	-	40,470
Fire Truck	<u>110,638</u>	<u>10,000</u>	<u>2,268</u>	<u>122,906</u>	<u>-</u>	<u>122,906</u>
TOTAL	<u>\$295,020</u>	<u>\$ 140,000</u>	<u>\$ 83,235</u>	<u>\$518,255</u>	<u>\$208,020</u>	<u>\$ 310,235</u>
Assigned for subsequent years' expenditures:						
Revenue Sharing	\$ 4,425	\$ -	\$ -	\$ 4,425	\$ -	\$ 4,425
Stumpage	270,865	-	223,712	494,577	28,382	466,195
Cemetery Perpetual Care	11,232	-	929	12,161	-	12,161
Silviculture	200,059	-	702	200,761	-	200,761
Town Revaluation	25,000	5,000	-	30,000	-	30,000
Other	<u>11,585</u>	<u>4,666</u>	<u>27,580</u>	<u>43,831</u>	<u>26,681</u>	<u>17,150</u>
TOTAL	<u>\$523,166</u>	<u>\$ 9,666</u>	<u>\$252,923</u>	<u>\$785,755</u>	<u>\$ 55,063</u>	<u>\$ 730,692</u>

TOWN OF PORTAGE LAKE, MAINE

Schedule 6

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019

<u>Federal Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education</u>			
Passed through State Department of Education:			
Special Education - Grants to States, Individuals with Disabilities Act - Part B - Local Entitlement	84.027	013-05A-3046-12	\$ <u>10,608</u>



TOWN OF PORTAGE LAKE, MAINE

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – BASIS OF PRESENTATION

Reporting Entity

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

Pass-through Programs

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

NOTE C – INDIRECT COSTS

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

NOTE D – MATCHING COSTS

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

**FELCH & COMPANY, LLC**  
*Certified Public Accountants*

P.O. BOX 506  
CARIBOU, MAINE 04736  
(207) 498-3176  
FAX (207) 498-6278  
E-MAIL: CPA@FELCHCPA.COM

**Independent Auditors' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Town of Portage Lake, Maine, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town of Portage Lake, Maine's basic financial statements, and have issued our report thereon dated February 4, 2020.

**Internal Control Over Financial Reporting**

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

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

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Portage Lake, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

**Town of Portage Lake, Maine's Response to Findings**

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

**Purpose of this Report**

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

*Felch & Company LLC*

February 4, 2020

# 2020 WARRANT

AROOSTOOK, S.S.

STATE OF MAINE

To: Lawrence Duchette, resident of the Town of Portage Lake, County of Aroostook, and State of Maine

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Voters of the Town of Portage Lake, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Building in said town on **Thursday the twenty-sixth (26<sup>th</sup>) of March, 2020, at three o'clock (3:00) in the afternoon until seven o'clock (7:00) in the evening**, then and there to act upon the following articles to wit:

- ART. 1 To elect a Moderator to preside at said meeting
- ART. 2 To elect by secret ballot the following Officer(s):  
One (1) Select Board member for a term of three (3) years  
One (1) Portage Lake School Board member for a term of three (3) years

AND to notify and warn said voters to re-assemble at the Portage Lake Municipal Building on **Friday, the twenty-seventh (27<sup>th</sup>) of March, 2020, at six-thirty (6:30) in the evening**, then and there, to act on the following Articles to wit:

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

- ART. 3 To see if the Town will vote to authorize the Selectboard to appoint all necessary officers not elected by ballot for the ensuing year.
- ART. 4 To see if the Town will vote to authorize the Selectboard to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the Town's annual budget during the period from January 1, 2021 to the annual March Town Meeting.
- ART. 5 To see if the Town will authorize the Selectboard to accept any gifts, donations, grants and State funding or reimbursements on behalf of the Town, and exercise such authority as needed to implement grants.
- ART. 6 To see if the Town will vote to approve applications for the 2020 Community Development Block Grant project development, and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the Municipal Officers to accept said grant funds, to make such assurances, assume such responsibilities and to exercise such authority as are necessary and reasonable to implement such programs. Furthermore, the Town of Portage Lake is cognizant of the requirement that should the intended National Objective of the CDBG program not be met, all CDBG funds must be repaid to the State of Maine CDBG program
- ART. 7 To see if the Town will vote to allow a 2% discount on taxes paid within 30 days of the mailing date and set an interest rate of 9%, per 36 MRSA sec 505.4, on unpaid taxes 60 days after the date of tax commitment.
- ART. 8 To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Sec. 506.
- ART. 9 To see if the Town will authorize the Board of Selectpersons to allow the Treasurer to waive automatic lien foreclosure *before* the notice of foreclosure has been executed when a request has been made by the owner and it is in the best interest of the Town.
- ART. 10 To see if the Town will authorize the Municipal Officers to sell or dispose of tax-acquired property for all taxes, fees and interest owed in any manner which they deem to be in the best interests of the Town, after first offering the property to the previous owners, and to bring writs of entry for recovery of any parcels of land that have been acquired by the Town by reason of non-payment of taxes, the time of redemption having expired, *excepting* that the 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.
- ART. 11 To see if the Town will vote to authorize the Selectboard and Treasurer, on behalf of the Town, to publish the proposed sale of any Town acquired property and Town owned personal property over \$500, under such terms and conditions as they deem advisable.
- ART. 12 To see if the Town will vote to authorize the Selectpersons to appropriate \$25,000 from surplus to meet emergencies that occur during the calendar year, as they deem advisable.
- ART. 13 To see if the Town will vote to accept all monies received from the Maine Department of Transportation Local Road Assistance Program for the coming year and deposit it into the Public Works Road Reserve

account.

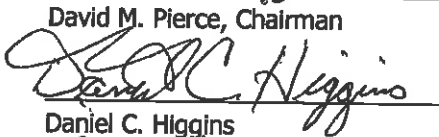
- ART. 14 To see if the Town will vote to expend 20% of the Ministerial School Lot fund (a total of \$13,626.40) for payment toward the 2020/2021 Portage Lake School Department assessment. (Title 13 MRSA §3167 allows 20% every 5 years from Ministerial School funds for the support of schools).
- ART. 15 To see if the Town will vote to appropriate \$70,000 from anticipated motor vehicle excise revenue for the Road Reserve account.  
(Note: Excise tax was enacted into Maine law in 1925, 36 MRS § 1482. It is based on the manufacturer suggested retail price to make the tax fair for everyone. It is levied yearly and the money is typically spent on local road maintenance, construction and repair.)
- ART. 16 To see if the Town will vote to raise and appropriate \$5,000 for the Revaluation Account on the Town books for the next total town property revaluation.
- ART. 17 To see if the Town will vote to appropriate \$50,000 from anticipated revenue sources for the purpose of reducing the 2020 tax commitment.
- ART. 18 To see if the Town will vote to raise and appropriate \$20,000 for the following reserve accounts:  
Portage Lake Fire Department Reserve Account \$10,000  
Public Works Equipment Reserve Account \$10,000
- ART. 20 To see if the Town will vote to raise and appropriate \$3,000 for Scholarships to be given to students graduating in June of 2020 who apply and qualify.
- ART. 21 To see if the Town will vote to raise and appropriate \$25,959 in addition to \$9,041 carried forward for a total budget of \$35,000 for the General Administration operating account, and to allow any reimbursements and fees to be used for the same.
- ART. 22 To see if the Town will vote to raise and appropriate \$87,709 in addition to \$1,791 carried forward for a total budget of \$89,500 for the Town Manager, Deputy Town Clerk, Town Clerk/Treasurer and Selectpersons.
- ART. 23 To see if the Town will vote to raise and appropriate \$4,922 in addition to \$878 carried forward for a total budget of \$5,800 for real & personal property Assessing and registry fees.
- ART. 24 To see if the Town will vote to raise and appropriate \$23,576 in addition to \$2,424 carried forward for a total budget of \$26,000 for Municipal Building operating expenses and to allow the rental fees and any reimbursements to be used for the same, and to carry forward the balance of \$4,214 for Town Hall Improvements and repairs.
- ART. 25 To see if the Town will vote to raise and appropriate \$1,300 in addition to \$600 carried forward for a total budget of \$1,900 for the Planning & Appeals Boards.
- ART. 26 To see if the Town will vote to raise and appropriate \$8,644 in addition to \$2,856 carried forward for a total budget of \$11,500 for Code Enforcement activities, and to allow plumbing & building permit fees, fines, and any other reimbursements to be used for the same.
- ART. 27 To see if the Town will vote to raise and appropriate \$14,694 in addition to \$806 carried forward for a total budget of \$15,500 for discounts on taxes paid within thirty (30) days of the mailing date of tax bills, and to carry forward \$3,170 for tax abatement.
- ART. 28 To see if the Town will vote to raise and appropriate \$2,500 for approximate annual membership dues for Maine Municipal Assn., Maine Tourism Assn., Maine Acadian Heritage Council, Central Aroostook Chamber of Commerce, Greater Fort Kent Chamber of Commerce and Central Aroostook Soil & Water.
- ART. 29 To see if the Town will vote to raise and appropriate \$1,278 for dues to Northern Maine Development Commission.  
*Select Board and Budget Committee recommend No*
- ART. 30 To see if the Town will vote to carry forward \$3,466 for the General Assistance Program and to allow any reimbursements to be used for the same.
- ART. 31 To see if the Town will vote to raise and appropriate \$46,425 in addition to \$5,575 carried forward for a total budget of \$52,000 for the Insurance & Social Security accounts, and to allow any reimbursements or dividends to be used for the same.
- ART. 32 To see if the Town will vote to raise and appropriate \$25,263 in addition to \$2,737 carried forward for a total budget of \$28,000 for the Portage Lake Fire Department operating account, and to allow any reimbursements to be used for the same.
- ART. 33 To see if the Town will vote to carry forward \$2,068 for specific Police Patrol for the coming year.

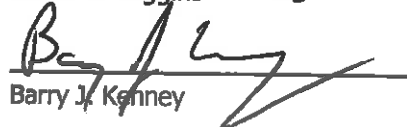
- ART. 34 To see if the Town will vote to raise and appropriate \$1,382 in addition to \$1,118 carried forward for a total budget of \$2,500 for the Animal Control operating account, and to allow any dog license fees and fines to be used for the same.
- ART. 35 To see if the Town will vote to raise and appropriate \$72,458 in addition to \$11,542 carried forward for a total budget of \$84,000 for the Public Works operating account, and to allow any reimbursements to be used for the same.
- ART. 36 To see if the Town will vote to raise and appropriate \$40,564 for Aroostook Valley Solid Waste Disposal District (Ashland Transfer Station).
- ART. 37 To see if the Town will vote raise and appropriate \$300 in addition to \$720 carried forward for a total budget of \$1,020 for expenses related to the Portage Lake Transfer Station, including the annual licensing fee and maintenance of the old dump site.
- ART. 38 To see if the town will vote to expend up to 20,000 from Stumpage Reserve to purchase a side boom mower for the backhoe for roadside mowing.
- ART. 39 To see if the Town will vote to raise and appropriate \$1,525 in addition to \$2,475 carried forward for a total budget of \$4,000 for Contracted Services for road side mowing, grader work and miscellaneous expenses related to this account.
- ART. 40 To see if the Town will vote to raise and appropriate \$700 in addition \$2,050 carried forward for a total budget of \$2,750 for the maintenance of the Portage Lake Municipal Cemetery, and to allow lot sale revenue to be used for the same.
- ART. 41 To see if the Town will vote to raise and appropriate \$911 in addition to \$1,089 carried forward for a total budget of \$2,000 for Portage Lake Beautification.
- ART. 42 To see if the Town will vote to raise and appropriate \$868 in addition to \$1,143 carried forward for a total budget of \$1,600 for the Portage Lake Recreation Department.
- ART. 43 To see if the Town will vote to raise and appropriate \$16,500 for maintenance of the Campground, Public Beach, Boat Landing, Seaplane Base, Pavllion and Parks, and allow revenues from camping permits, donations and other reimbursements to be used for the same.
- ART. 44 To see if the Town will vote to carry forward \$5,000 for continued restorations and improvements to the Seaplane Base.
- ART. 45 To see if the Town will vote to raise and appropriate \$8,500 for street lights.
- ART. 46 To see if the Town will vote to raise and appropriate \$22,035 Ashland User Fees:
- |                   |             |
|-------------------|-------------|
| Ambulance Service | \$18,091.98 |
| Library           | \$1,860.47  |
| Recreation        | \$2,082.42  |
- ART. 47 To see if the Town will vote to raise and appropriate \$3,010 for the following requested financial social services assistance:
- |   |          |
|---|----------|
| American Red Cross                      | \$500    |
| Aroostook Agency on Aging               | \$300    |
| Aroostook County Action Program         | \$78.20  |
| Ashland Food Pantry                     | \$350    |
| Catholic Charities of Maine             | \$100    |
| Homeless Services of Aroostook          | \$586.50 |
| Life Flight Foundation                  | \$391    |
| Maine Families Aroostook                | \$200    |
| Martha & Mary's Soup Kitchen            | \$100    |
| Maine Public Broadcasting Corp.         | \$100    |
| Northern Maine Veteran's Cemetery       | \$200    |
| VPW Post #9699 (Ashland)                | \$100    |
| Dalhgren/Skidgel Veterans' Farm of Hope | \$100    |
- ART. 48 To see if the Town will vote to apply for a grant through the Maine Volunteer Lake Monitoring Program to pay certified boat inspectors at minimum wage from Memorial Day Weekend through Labor Day Weekend as an incentive to increase boat inspection participation in an effort to protect Portage Lake from invasive milfoil.
- ART. 49 To see if the Town will vote to raise and appropriate \$2,500 for the Portage Lake Historical Society.  
(Budget Committee makes no recommendation.)

- ART. 50 To see if the town will vote to raise and appropriate \$2,500 for the Portage Lake Snowmobile Club for the purpose of aiding in the maintenance of local snowmobile trails for public use, and to pay to the Portage Lake Snowmobile Club all snowmobile fees reimbursed to the Town from the State of Maine in the coming year.  
(Budget Committee makes no recommendation.)
- ART. 51 To see if the Town will vote to raise and appropriate \$2,500 for the Portage Lakers ATV Club for aiding in the maintenance of the local ATV trail system for public use.  
(Budget Committee makes no recommendation.)
- ART. 52 To see if the Town will vote to raise and appropriate \$2,500 to help pay for the annual fireworks show during the Summer Round-up Festival in August. (The total cost of the fireworks show will be approximately \$4,000 in 2020).
- ART. 53 To see if the Town will vote to expend \$20,000 from the Public Works Equipment Reserve Account and \$75,500 from the Stumpage Reserve account to purchase a new backhoe for the Public Works Department.
- ART. 54 To see if the Town will vote to expend up to \$17,500 from Stumpage Reserve to install energy efficient windows in the Municipal Building.
- ART. 55 To see if the Town will vote to expend up to \$50,000 from Stumpage Reserve to purchase a used 1-Ton for the Public Works Department. Note: The current 1-Ton is a model year 2004.
- ART. 56 To see if the Town will vote to expend up to \$18,000 from Surplus to purchase a new lawnmower for the Parks Department.
- ART. 57 To see if the Town will vote to raise and appropriate \$5,000 for Northwood Manor, an Ashland healthcare facility. *Note: This amount is an annual request.*
- ART. 58 To see if the Town will vote to expend up to \$60,000 from Stumpage Reserves to rebuild the lower end of Stockford Road and pave the entire road when all ground work is complete.
- ART. 59 To see if the Town will vote to expend \$5,000 from Surplus to aid in a new playground at the beach as part of a local young adult's community service project.

Dated: Wednesday, February 19, 2020

  
David M. Pierce, Chairman

  
Daniel C. Higgins

  
Barry J. Kenney

ATTEST: A TRUE COPY  
  
PORTAGE LAKE TOWN CLERK



# PORTAGE LAKE ICE-OUT DATES

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



# TOWN SERVICES DIRECTORY

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**Portage Lake Town Office** 435-4361  
Fax 435-6229

Ashland Town Office 435-2311  
Portage Lake Post Office 432-6947

**\*ALL EMERGENCY SERVICES DIAL 911\***

Fire Department  
Ambulance Service  
Maine State Police  
Game Warden Services  
Sheriff's Department 1-800-432-7842

**Portage Lake Town Office Hours:**

Mon -Thurs 8 AM - 4:30 PM  
Fri 8 AM to 2 PM

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

**Code Enforcement Hours:**

Mon & Thurs, 12:30 -4:30

**Ashland Transfer Station Hours:**

Tuesdays 1-5  
Thursdays 3-7  
Saturdays 8-4

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

**Ashland Food Pantry:**

2nd Tuesday 5-7 PM  
3rd Thursday 2-4 PM  
Food Pantry coordinator: Mary Caron,  
435-6015

**State of Maine Driver's Examination:** Ashland  
Municipal Building by appointments made through  
the Secretary of State.

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

**Katahdin Valley Health Center** 435-6341

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

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

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

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

**Portage Lake Association:** Meets May-  
September. For more information contact Ray  
Wakefield or Jim Kelley

**Portage Lakers ATV Club:** Meets year round.  
For more information call Rena Belanger at 435-  
2780

**Portage Lake Historical Society:** Meets April  
to August. For more information contact Corrine  
Routhier at 227-0819. Visit our Facebook page,  
Portage Lake, Maine, Historical Society.

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

*Much more information about Portage  
Lake can be found at*

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