

**Readfield Select Board  
Meeting Agenda  
June 11, 2018, Readfield Town Office  
(FIRST FLOOR MEETING ROOM DUE TO VOTING ON THE 12TH)**

Select Board Meeting starts: 5:30 PM (executive session, regular meeting starts at 6:30)  
Select Board Meeting ends (unless extended) at 8:30 PM

**Executive Session (5:30pm)**

The Select Board will hold an executive session to perform a semi-annual review of the Town Manager pursuant to 1 MRS, Section 405, subsection 6(A).

**Pledge of Allegiance (6:30pm)**

**Regular Meeting- 10 minutes**

18-140 - Minutes: Select Board meeting minutes of May 14, 2018.

18-141 - Warrants: #47 - 50.

**Communications - 35 minutes**

Select Board communications. - 10 minutes

Town Staff reports - 5 minutes

Boards, Committees, Commissions & Departments - 10 minutes

- Cemetery Committee minutes of April 18, 2018
- Conservation Commission minutes of April 10, 2018
- Age Friendly minutes of April 10, 2018

Public Communication - Members of the public may address the Select Board. - 10 minutes

**Appointments, Reappointments, and Resignations - 5 minutes**

18-142 - Consider the appointment of J. Andrew Walsh to the conservation Commission

**Old Business - 20 minutes**

18-138 - Consider RFPs for audit services - 15 minutes

18-139 - Discuss the Town Manager semiannual review - 5 minutes

**New Business - 45 minutes**

18-143 - Hear updates from the Friends of the Cobbossee Watershed and the 30 Mile River Watershed Associations - 15 minutes

18-144 - Consider a joint meeting with the Winthrop Town Council to review bids for the Maranacook Lake Outlet Dam Modification project - 5 minutes

18-145 - Consider a proposal from CAI Technologies for managed online GIS information and parcel mapping for the Town of Readfield - 15 minutes

18-146 - Consider a contract to bring the free PaintCare Paint Recycling Program to the Readfield Transfer Station - 10 minutes

**Future Agenda Items - 5 minutes**

**Adjournment**

# **EXECUTIVE SESSION**

# **REGULAR MEETING**

- **MINUTES**
- **WARRANTS**

**Readfield Select Board**  
**Regular Meeting & Public Hearing Minutes – May 14, 2018 – *Unapproved***

**Select Board Members Present:** Bruce Bourgoine, John Parent, Dennis Price, Christine Sammons, and Kathryn Woodsum

**Others Attending:** Eric Dyer (Town Manager), Kristin Parks (Board Secretary), William Starrett (Channel 7), Romaine Turyn, Tim Sniffen, Pam Osborn

**Public Hearing – 6:00 PM**

**The Select Board will conduct a public hearing on the June 12, 2018 Town Meeting Warrant pursuant to M.R.S. Title 30-A, §2528**

Mr. Bourgoine called the Public Hearing to order at 6:00 pm followed by The Pledge of Allegiance.

Review of June 12, 2018 Town Meeting Warrant

No public comments

Selectboard comments: Mrs. Woodsum encourages everyone to come out and vote and take your time reading all the articles. Mr. Price thanks all the committees for their hard work. Mr. Dyer said that information is available on the town website or you can call him at the town office.

Public hearing closed at 6:15 by Mr. Bourgoine.

**Regular Meeting**

Mr. Bourgoine called the Select Board meeting to order at 6:30 pm followed by The Pledge of Allegiance.

- **18-133 – Minutes: Select Board meeting minutes of April 26 & April 30, 2018**
  - **Motion** made by Mrs. Woodsum to approve the Select Board meeting minutes of April 26, 2018 as presented, **second** by Mr. Parent. **Vote 5-0** in favor.
  - **Motion** made by Mrs. Woodsum to approve the Select Board meeting minutes of April 30, 2018 as presented, **second** by Mrs. Sammons. **Vote 5-0** in favor.
- **18-134 – Warrants # 45 & 46**
  - Mr. Price reviewed Warrants #45 & 46
  - **Motion** made by Mr. Price to approve Warrants #45 & 46 in the amount of \$71,322.98, **second** by Mrs. Woodsum. **Discussion:** Payroll amount is \$14,697.08. **Vote 5-0** in favor.

**Communications**

- **Select Board Communications**
  - Mr. Parent spoke about the Road Side Cleanup day that was held last Saturday and how it was very successful and a big thank you to everyone that helped clean up the roads and helped out in anyway.
  - Mr. Parent mentioned that he wished someone would pay more attention to the traffic flow at the Transfer Station so everything will move along smoothly. He also noticed that at least a dozen people using the trails that are near the Transfer Station.
  - Mr. Price spoke about the upcoming Readfield Family Fun day and is hoping to put together some kind of stage with music and hopes to see others get involved.



**Readfield Select Board**  
**Regular Meeting & Public Hearing Minutes – May 14, 2018 – *Unapproved***

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- **Town Staff Reports**
  - Mr. Dyer went over the Town Managers report dated for May 14, 2018.
  - Mr. Dyer went over the April 2018 Treasurers Report.
  
- **Boards, Committees, Commissions & Departments**
  - Romaine Turyn proposed to add 2 associate members to the Age Friendly Committee. **Motion** made by Mrs. Woodsum to expand the membership on the Age Friendly Committee to a 5 full member committee with 2 alternates, **Second** by Mr. Parent. **Vote** 5-0 in favor.
  - Trails Committee minutes of March 27, 2018
  - Library Board minutes of April 4, 2018  
*Thank you for submitting your minutes*
  
- **Public Communications - Members of the public may address the Select Board on any topic**
  - None

**Old Business:**

- **18-120 – Sign the Return for the June 12, 2018 Town Meeting Warrant**
  - No discussion
  
- **18-124 – Extend membership on the Adhoc Solar Committee to include the Trails Committee**
  - **Motion** made by Mr. Bourgoine to extend the membership of the Adhoc Solar Committee to include up to two members of the Trials Committee, **Second** by Mr. Parent. **Vote** 5-0 in favor.

**New Business:**

- **18-135 – Hear a presentation by the Age Friendly Committee and consider an application for the 2018 AARP Community Challenge Grant**
  - Romaine Turyn spoke regarding the application that they are submitting for the 2018 AARP Community Challenge Grant in the amount of \$8,000.00.
  - **Motion** made by Mrs. Woodsum to authorize the Age Friendly Committee to submit an application for the 2018 AARP Community Challenge Grant, **Second** by Mr. Price. **Vote** 5-0 in favor.
  
- **18-136 – Hear a presentation by the Conservation Commission and consider bids for trail work at the Torsey Pond Nature Preserve and Fogg Farm Recreation Area**
  - Tim Sniffen spoke on behalf of the Conservation Commission. There were 4 bids that came in with all being represented at the site visit. The lowest bid came in from the Appalachian Mountain Club in the amount of \$28,952.00 and this is the bid that the Conservation Commission is looking for the Select Board to consider.
  - **Motion** made by Mr. Bourgoine to accept the recommendation of the Conservation Commission to go with the low bid of the Appalachian Mountain Club at the Torsey Pond Nature Preserve and Fogg Farm Conservation Area and to proceed with the work with the total amount of \$28,952.00, **Second** by Mrs. Sammons. **Vote** 5-0 in favor.

**Readfield Select Board**  
**Regular Meeting & Public Hearing Minutes – May 14, 2018 – *Unapproved***

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- **18-137 – Consider an agenda for the upcoming Volunteer Appreciation Brunch on June 23, 2018**
  - The event is being held on Saturday, June 23 at 10:00 AM at Gile Hall.
  
- **18-138 – Consider an RFP for audit services**
  - Mr. Dyer went over the RFP for audit services that is included in the packet.
  - Feedback has been received from the Budget Committee in preparing the RFP for audit services.
  - **Motion** by Mrs. Woodsum to approve the 2018 Audit RFP and request the Town Manager to send it out as soon as possible. **Second** by Mr. Parent. **Vote** 5-0 in favor.
  
- **18-139 – Consider the process for the Town Manager semiannual review**
  - Mr. Bourgoine made a recommendation to do the Town Manager semiannual review in one executive session instead of two.
  - Meeting scheduled for Executive session on Monday, June 11 starting at 5:30 pm with the regular Select Board meeting starting at 6:30 pm.

**Future Agenda Items:**

- Upcoming meetings scheduled for June 11, July 9 and August 13, 2018.
- Select board retreat will be scheduled for Monday, July 23, 2018 in the evening.
- Mrs. Woodsum spoke about the Fire Department ordinance and Traffic and Parking ordinance and would like to see those begin being worked on.

**Motion** made by Mrs. Woodsum to adjourn the meeting at 7:51 pm, **second** by Mr. Price. **Vote** 5-0 in favor.

**Minutes submitted by Kristin Parks, Board Secretary**

**May 29, 2018 Warrant Summary**

Warrant #:	Journal #:	Amount	Warrant Type:	SB Reviewer:	Signatures Required:	Approval Date:
47	468	\$ 29,957.85	Regular Warrant	D Price	Three	5/29/2018
A	468	\$5,534.56	State Fees	B Bourgoine	One	5/17/2018
B	468	\$4,834.28	State Fees	D Price	One	5/25/2018
48	484	\$ 17,045.64	Payroll	C. Sammons	One	5/29/2018
		<b>SUM \$ 47,003.49</b>				

	Indicates public review is required following prior approval
	Indicates public review and approval are both required

# Treasurer's Warrant

**Warrant #47, 47A &B, & 48      \$47,003.49      Date: 5/31/18**

To the Treasurer of Readfield:

This is to certify that there is due and chargeable to the accounts listed below the sums indicated, and you are directed to pay the amounts listed to the payees named herein.

Payee	Account	Amount	Check #'s
EMPLOYEES	Payroll	\$17,045.64	65921-65937 165921-165931
VARIOUS VENDORS	Accounts Payable	\$29,957.85	65889-65920
	<b>Total</b>	<b>\$47,003.49</b>	

**Date Signed: 5/29/18**

\_\_\_\_\_  
Bruce Bourgoine, Chair

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Christine Sammons, Vice Chair

\_\_\_\_\_  
John Parent

\_\_\_\_\_  
Dennis Price

\_\_\_\_\_  
Kathryn Woodsum

Warrant 47

Vendor-----	Amount	Account-----
00599 Archie's Inc.	448.44	SOLID WASTE / TRANSFER STA - CONTRACT SVC / TRASH TIPPNG
00391 Atlantic Recycling Equipment, LLC	5,565.81	SOLID WASTE / TRANSFER STA - EQUIP O,R &M / EQUIP MAINT
00022 Audette's Hardware	7.48	Maintenance / Veh/Eq Maint - EQUIP O,R &M / EQUIP MAINT
00022 Audette's Hardware	1.42	Maintenance / Veh/Eq Maint - EQUIP O,R &M / JD Mower
00515 AutoZone, Inc	20.46	Maintenance / Veh/Eq Maint - EQUIP O,R &M / FUEL/OIL
00024 Baker & Taylor, Inc	218.93	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	129.10	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	66.44	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	300.95	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	64.67	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	52.36	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	23.63	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	65.22	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00024 Baker & Taylor, Inc	21.74	COMM SERVICE / Library - COMMUNITY SV / LIBRARY COLL
00506 Boudreau's Heating, Inc	217.00	Maintenance / Bldg Maint - BUILDING O&M / FURNACE MAIN
00506 Boudreau's Heating, Inc	200.00	Maintenance / Bldg Maint - BUILDING O&M / FURNACE MAIN
00862 Burts Security Center, Inc.	27.00	Maintenance / Bldg Maint - BUILDING O&M / MAINTENANCE
00031 Central Maine Power Co	25.51	PROTECTION / Tower Sites - UTILITIES / ELECTRIC
00576 Chewonki Foundation	239.00	COMM SERVICE / Library - ADMIN / MISC.
00035 Community Advertiser	45.00	GENERAL GOVT / Admin - ADMIN / ADVERTISING
00072 Consolidated Communications	41.94	SOLID WASTE / TRANSFER STA - UTILITIES / TELEPHONE
00072 Consolidated Communications	43.68	PROTECTION / FIRE DEPART - UTILITIES / TELEPHONE
00072 Consolidated Communications	152.04	GENERAL GOVT / Admin - UTILITIES / TELEPHONE
00635 CPRC Group	743.58	SOLID WASTE / TRANSFER STA - CONTRACT SVC / DEMO TIPPING
00786 Deborah Peale	53.98	COMM SERVICE / Library - ADMIN / MISC.
00900 Election Systems & Software	403.41	GENERAL GOVT / Admin - ADMIN / ELECTIONS
00704 Fabian Oil	498.46	Maintenance / Bldg Maint - UTILITIES / HEATING
00936 Gary Quintal	155.33	GENERAL GOVT / Code Enforce - PERSONNEL / MILEAGE
00489 Glen Hawes	41.42	SOLID WASTE / TRANSFER STA - PERSONNEL / MILEAGE
00791 Group Dynamic Inc	16.00	GENERAL GOVT / Insurance - INSURANCE / HRA
00791 Group Dynamic Inc	8.00	SOLID WASTE / TRANSFER STA - INSURANCE / HRA
00495 Hammond Tractor Company	197.37	Maintenance / Veh/Eq Maint - EQUIP O,R &M / FUEL/OIL
00629 Irving Oil Marketing, Inc	81.00	Maintenance / Gen Maint - EQUIP O,R &M / FUEL/OIL
00629 Irving Oil Marketing, Inc	55.50	Maintenance / Gen Maint - EQUIP O,R &M / FUEL/OIL
00629 Irving Oil Marketing, Inc	109.10	Maintenance / Gen Maint - EQUIP O,R &M / FUEL/OIL
00223 Longfellow's Greenhouses	559.86	REC,PARKS/AT / BEACH - BUILDING O&M / GROUNDS
00223 Longfellow's Greenhouses	354.90	CEMETERIES / CEMETERIES - BUILDING O&M / GROUNDS
00556 Maine InfoNet Download Library	350.00	COMM SERVICE / Library - UTILITIES / ELEC COMM
00751 Michael Morang	82.84	SOLID WASTE / TRANSFER STA - PERSONNEL / MILEAGE
00823 OTT Communications	20.16	COMM SERVICE / Library - UTILITIES / TELEPHONE
00823 OTT Communications	319.61	GENERAL GOVT / Admin - UTILITIES / TELEPHONE
00858 PETTY CASH	15.00	REC,PARKS/AT / BEACH - EQUIP O,R &M / FUEL/OIL
00858 PETTY CASH	7.59	GENERAL GOVT / Admin - ADMIN / POSTAGE
00858 PETTY CASH	30.00	COMM SERVICE / Library - ADMIN / MISC.

Warrant 47

Vendor-----	Amount	Account-----
00858 PETTY CASH	7.00	SOLID WASTE / TRANSFER STA - PERSONNEL / MILEAGE
00086 SECRETARY OF STATE (MOTOR VEH)	5,534.56	GENERAL FUND / Motor Veh Fe
00086 SECRETARY OF STATE (MOTOR VEH)	4,834.28	GENERAL FUND / Motor Veh Fe
00561 Shredding on Site	20.00	GENERAL GOVT / Admin - ADMIN / OFFICE SUP
00295 US CELLULAR	74.73	GENERAL GOVT / Admin - PERSONNEL / TM Mile/Phon
00078 US Postal Service	1,000.00	GENERAL GOVT / Admin - ADMIN / ADVERTISING
00471 WASTE MANAGEMENT OF ME-PORTLND	3,939.27	SOLID WASTE / TRANSFER STA - CONTRACT SVC / TRASH TIPPNG
00471 WASTE MANAGEMENT OF ME-PORTLND	900.00	SOLID WASTE / TRANSFER STA - CONTRACT SVC / TS HAULING
00709 WASTE MANAGEMENT OF PORTLAND	883.50	SOLID WASTE / TRANSFER STA - CONTRACT SVC / DEMO TIPPING
00709 WASTE MANAGEMENT OF PORTLAND	360.00	SOLID WASTE / TRANSFER STA - CONTRACT SVC / TS HAULING
00345 Wendy Elvin	27.00	GENERAL FUND / DUE FR TR FD
00273 WINTHROP AUTO SUPPLY	11.88	SOLID WASTE / TRANSFER STA - ADMIN / MISC.
00273 WINTHROP AUTO SUPPLY	139.68	SOLID WASTE / TRANSFER STA - EQUIP O,R &M / EQUIP MAINT
00273 WINTHROP AUTO SUPPLY	145.02	SOLID WASTE / TRANSFER STA - EQUIP O,R &M / EQUIP MAINT

<b>Prepaid Total--</b>	<b>10,469.08</b>
<b>Current Total--</b>	<b>19,488.77</b>
<b>Warrant Total--</b>	<b>29,957.85</b>

# Treasurer's Warrant

**Warrant # 47A**

**\$5,534.56**

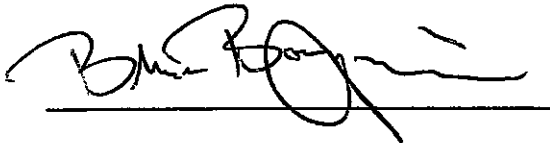
**Date: 5/17/2018**

To the Treasurer of Readfield:

This is to certify that there is due and chargeable to the accounts listed below the sums indicated, and you are directed to pay the amounts listed to the payees named herein.

Payee	Account	Amount	Check numbers
Treas., State of Maine	Accounts Payable	\$5,534.56	65889
	<b>Total</b>	<b>\$5,534.56</b>	

DATE SIGNED: 5/17/2018



Bruce Bourgoine, Chair

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Christine Sammons, Vice Chair

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John Parent

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Dennis Price

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Kathryn Woodsum

# Treasurer's Warrant

Warrant # 47B

\$4,834.28

Date: 5/25/2018

To the Treasurer of Readfield:

This is to certify that there is due and chargeable to the accounts listed below the sums indicated, and you are directed to pay the amounts listed to the payees named herein.

Payee	Account	Amount	Check numbers
Treas., State of Maine	Accounts Payable	\$4,834.28	65890
	<b>Total</b>	<b>\$4,834.28</b>	

DATE SIGNED:

5/25/18

\_\_\_\_\_  
Bruce Bourgoine, Chair

\_\_\_\_\_  
Christine Sammons, Vice Chair

\_\_\_\_\_  
John Parent

\_\_\_\_\_  
Dennis Price

\_\_\_\_\_  
Kathryn Woodsum



# **COMMUNICATIONS**

- **SELECT BOARD**
- **STAFF REPORTS**
- **BOARDS & COMMITTEES**
- **PUBLIC COMMUNICATIONS**

# May 2018

## Treasurer's Report

**Reporting Date:** 6/11/2018

**Report Period:** May-18

**Fiscal Year:** 2018

**Ongoing Activities:**

Check Reconciliation: Check reconciliation was completed through 5/31/2018. Our accounts are in balance with our bank statements. No other unusual activity was observed.

Audit: On June 11 the Select Board will be considering the results of an RFP for audit services to cover the next 3-5 years. Many thanks are due to the Budget Committee for their review and comment on the proposals we received.

**Comments:**

Revenue and expense lines should be at about 92%. There was a large month-to-month increase in General Government expenditures. This was caused by an current-year activity that included an insurance payment (\$16,000), a third payroll period (about \$7,000) and an adjustment to Assessing payroll (approximately \$2,750). Transfer Station costs were also significantly out of balance month-to-month, and added to a yearly imbalance. May saw a \$27,000 increase due to repairs to our compaction equipment (\$6,400) an Insurance Adjustment (\$5,000), an extra payroll (\$3,000), and a spike in materials disposal costs (\$10,000). The remainder of our accounts appear to be within normal tolerances.

**Summary Data:**

	Month			Fiscal Year-to-Date		
	May-18	May-17	% Change	2018	2017	% Change
<b>KEY INDICATORS:</b>						
Checking Accounts	\$ 2,203,818	\$ 1,904,901	15.7%	N/A	N/A	N/A
Posted Journals	54	47	14.9%	490	510	-3.9%
Real Estate Payments	\$ 61,344	\$ 61,460	-0.2%	\$ 4,339,855	\$ 4,288,123	1.2%
Total Receipts	\$ 194,862	\$ 194,230	0.3%	\$ 5,867,770	\$ 5,642,485	4.0%
<b>MAJOR NET REVENUES:</b>						
State Revenue Sharing	\$ 15,803	\$ 14,765	7.0%	\$ 120,800	\$ 117,687	2.6%
Interest on Taxes	\$ 2,127	\$ 1,574	35.1%	\$ 30,853	\$ 24,298	27.0%
Homestead Exemption	\$ -	\$ -	-	\$ 138,363	\$ 94,647	46.2%
Motor Vehicle Payments	\$ 61,206	\$ 57,523	6.4%	\$ 488,920	\$ 461,232	6.0%
Transfer Station Fees	\$ 3,645	\$ 3,516	3.7%	31,436	\$ 30,956	1.6%
All Other Revenues	\$ 22,356	\$ 28,372	-21.2%	\$ 4,923,291	\$ 4,855,938	1.4%
TOTAL NET REVENUES	\$ 105,137	\$ 105,750	-0.6%	\$ 5,733,663	\$ 5,584,758	2.7%
<b>MAJOR NET EXPENSES:</b>						
General Government	\$ 51,081	\$ 24,226	110.9%	\$ 407,372	\$ 392,020	3.9%
Protection	\$ 2,162	\$ 536	303.4%	\$ 138,134	\$ 108,519	27.3%
Roads and Drainage	\$ 24,395	\$ 43,616	-44.1%	\$ 274,254	\$ 545,330	-49.7%
Capital Improvements	\$ -	\$ -	-	\$ 9,997	\$ 29,204	-65.8%
Solid Waste	\$ 41,791	\$ 14,359	191.0%	\$ 257,415	\$ 214,675	19.9%
Education	\$ 293,966	\$ 286,863	2.5%	\$ 3,233,630	\$ 3,155,488	2.5%
Regional Organizations	\$ -	\$ -	-	\$ 293,637	\$ 294,533	-0.3%
Debt Service	\$ -	\$ -	-	\$ 328,475	\$ 346,250	-5.1%
All Other Expenses	\$ 40,719	\$ 18,049	125.6%	\$ 253,950	\$ 179,445	41.5%
TOTAL NET EXPENSES	\$ 454,114	\$ 387,649	17.1%	\$ 5,196,864	\$ 5,265,464	-1.3%

Eric Dyer, Treasurer

Signature: \_\_\_\_\_



# Check Reconciliation

## Balancing Report

Bank: 4 Androscoggin Bank

Statement Date: 05/31/18

Check	Type	Date	Amount	--Status--		Payee
				Code	Date	
165927	OD	05/31/18	1,120.55	VOID	05/29/18	[REDACTED]
165928	OD	05/31/18	1,168.07	VOID	05/29/18	[REDACTED]
			Count 18	Total	18,425.05	

BEGINNING BALANCE.....	2,194,314.14	
+ DEPOSITS ON STMT....	192,884.79	61
+ OTHER CREDITS.....	26,591.40	43
- CASHED CHECKS.....	458,296.30	135
- OTHER DEBITS.....	1,482.72	1
<hr/>		
STATEMENT BALANCE.....	1,954,011.31	
+ OUTSTANDING DEPOSITS	485.68	2
- OUTSTANDING CHECKS..	33,506.04	53
+ OUTSTANDING OTHER	28.80	3
<hr/>		
CHECKBOOK AT STMT DATE.	1,921,019.75	
+ OTHER DEPOSITS.....	35,148.21	7
+ ISSUED OTHER	59.40	4
<hr/>		
CURRENT CHECKBOOK.....	1,956,227.36	

# Check Reconciliation

## Balancing Report

Bank: 2 Camden National

Statement Date: 05/31/18

--Status--						
Check	Type	Date	Amount	Code	Date	Payee
0	OD	05/25/18	25,000.00	CSHD	06/05/18	Transfer to Andro Bank
Count			1	Total		25,000.00

BEGINNING BALANCE.....	283,520.72	
+ DEPOSITS ON STMT....	25,116.02	18
+ INTEREST.....	61.82	1
- OTHER DEBITS.....	25,000.00	1
STATEMENT BALANCE.....	283,698.56	
+ OUTSTANDING DEPOSITS	20.00	1
CHECKBOOK AT STMT DATE.	283,718.56	
+ OTHER DEPOSITS.....	5,046.60	2
CURRENT CHECKBOOK.....	288,765.16	

Actual Date Between 05/01/2018 and 05/31/2018, Receipt Types:  
1,2,3,4,5,6,7,8,9,10,11,22,23,24,25,26,29,31,32,33,35,43,44,45,46,47,48,49,50,51,52,53,54,55,57,58,59,60,64,6  
7,68,70,73,81,90,91,92,93,94,95,96,97,98,99,190,800,801,802,803,804,890,891,893,894,895,896,901,999

**Receipt Summary**

<b>Type</b>	<b>Count</b>	<b>Amount</b>
1 AUTO REGISTRATION	1	10.89
2 BOATS	135	9,288.53
3 ATV AND SNOWMOBILES	17	982.10
5 SPORTING LICENSE	44	1,873.00
7 Heating Assistance	1	128.72
23 DOG LICENSE-Correct	4	25.00
24 BEACH PERMIT	41	1,480.00
29 VITAL RECORDS	1	15.00
33 CEMETERY	2	800.00
35 COPIES	8	14.25
43 MISCELLANEOUS	6	0.00
44 CEO/LPI PERMITS	24	3,210.88
46 LIBRARY INCOME	6	451.47
49 STATE REIMBURSEMENT	1	15,802.54
51 RECREATION	1	10.00
57 TRANS STATION FEES	4	12,303.62
58 TRANS STATION FEES	299	3,644.50
70 HERITAGE DAYS / SOU	1	27.00
90 Real Estate Payment	124	61,343.74
91 Tax Lien Payment	7	9,104.10
92 Personal Property Payment	2	1,269.25
99 Motor Vehicle	386	72,952.35
190 Moses	1	22.00
800 Dog Registration	8	103.00
	<b>1124</b>	<b>194,861.94</b>

**Journal Summary List**  
All Journal Types  
May

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0416	05/01/18	AP	05	341,385.31	257.00	9,375.71	-351,018.02	0.00	05/03/18 AP
0432	05/01/18	PY	05	15,723.72	0.00	-532.50	-15,191.22	0.00	05/03/2018 Payroll
0434	05/01/18	CR	05	0.00	-258.22	0.00	258.22	0.00	05/01/2018 R/R Deposit
0436	05/01/18	CR	05	0.00	-4,480.29	-3,576.43	8,056.72	0.00	05/01/2018 C/R
0437	05/02/18	CR	05	0.00	-452.97	0.00	452.97	0.00	05/02/2018 R/R Deposit
0440	05/03/18	CR	05	0.00	-4,146.74	-4,366.46	8,513.20	0.00	05/02/2018 C/R
0441	05/15/18	AP	05	46,485.39	0.00	10,150.51	-56,635.90	0.00	05/17/18 A/P
0442	05/08/18	CR	05	0.00	-7,260.45	-7,915.47	15,175.92	0.00	05/04/2018 C/R
0443	05/08/18	CR	05	0.00	-4,328.32	-8,370.06	12,698.38	0.00	05/07/2018 C/R
0444	05/08/18	CR	05	0.00	-558.63	0.00	558.63	0.00	05/08/2018 R/R Deposit
0445	05/08/18	CR	05	0.00	-494.72	0.00	494.72	0.00	05/08/2018 R/R Deposit
0446	05/08/18	CR	05	0.00	-752.93	0.00	752.93	0.00	05/08/2018 R/R Deposit
0447	05/08/18	CR	05	0.00	-425.48	0.00	425.48	0.00	05/08/2018 R/R Deposit
0448	05/09/18	CR	05	0.00	-1,582.00	-426.00	2,008.00	0.00	05/08/2018 C/R
0450	05/09/18	CR	05	0.00	-1,838.54	0.00	1,838.54	0.00	05/09/2018 R/R Deposit
0451	05/11/18	CR	05	0.00	-3,756.14	-3,809.90	7,566.04	0.00	05/09/2018 C/R
0452	05/11/18	CR	05	0.00	-247.88	0.00	247.88	0.00	05/11/2018 R/R Deposit
0453	05/11/18	CR	05	0.00	-162.55	0.00	162.55	0.00	05/11/2018 R/R Deposit
0454	05/11/18	GJ	05	0.00	-301.40	0.00	301.40	0.00	Online Boats 5/3-11/18
0455	05/11/18	CR	05	0.00	-11,599.00	-6,338.44	17,937.44	0.00	05/11/2018 C/R
0456	05/14/18	CR	05	0.00	-283.75	0.00	283.75	0.00	05/14/2018 R/R Deposit
0457	05/14/18	AP	05	-581.10	0.00	0.00	581.10	0.00	Check Return - 65735
0458	05/15/18	PY	05	15,219.58	0.00	-532.50	-14,687.08	0.00	05/17/2018 Payroll
0459	05/15/18	CR	05	0.00	-2,913.75	-3,120.41	6,034.16	0.00	05/14/2018 C/R
0460	05/15/18	CR	05	0.00	-80.95	0.00	80.95	0.00	05/15/2018 R/R Deposit
0462	05/15/18	GJ	05	0.00	-103.80	0.00	103.80	0.00	Online Boats 5/12-13/18
0463	05/15/18	CR	05	0.00	-2,801.09	-5,603.32	8,404.41	0.00	05/15/2018 C/R
0464	05/17/18	CR	05	0.00	-3,071.08	-2,304.19	5,375.27	0.00	05/16/2018 C/R
0465	05/17/18	CR	05	0.00	-317.13	0.00	317.13	0.00	05/17/2018 R/R Deposit
0466	05/17/18	CR	05	0.00	-156.96	0.00	156.96	0.00	05/17/2018 R/R Deposit
0467	05/17/18	GJ	05	0.00	-95.40	0.00	95.40	0.00	Online Boats 5/15-16/18
0468	05/31/18	AP	05	19,562.01	0.00	10,395.84	-29,957.85	0.00	05/31/18 A/P
0469	05/17/18	GJ	05	0.00	0.00	0.00	0.00	0.00	Update Carryforwards
0470	05/17/18	GJ	05	0.00	0.00	0.00	0.00	0.00	Corrections C/F
0471	05/17/18	GJ	05	0.00	0.00	0.00	0.00	0.00	Correction C/F
0472	05/21/18	CR	05	0.00	-2,446.01	-4,774.22	7,220.23	0.00	05/18/2018 C/R
0473	05/22/18	CR	05	0.00	-24,448.78	-8,380.56	32,829.34	0.00	05/21/2018 C/R
0474	05/22/18	CR	05	0.00	-72.19	0.00	72.19	0.00	05/22/2018 R/R Deposit
0475	05/22/18	CR	05	0.00	-201.17	0.00	201.17	0.00	05/22/2018 R/R Deposit
0476	05/22/18	GJ	05	0.00	-38.20	0.00	38.20	0.00	Online Boats 5/17-20/18
0477	05/23/18	CR	05	0.00	-3,870.15	-2,630.38	6,500.53	0.00	05/22/2018 C/R
0478	05/24/18	CR	05	0.00	-4,770.54	-18,328.63	23,099.17	0.00	05/23/2018 C/R
0479	05/24/18	CR	05	0.00	-509.83	0.00	509.83	0.00	05/24/2018 R/R Deposit
0480	05/24/18	CR	05	0.00	-538.01	0.00	538.01	0.00	05/24/2018 R/R Deposit
0481	05/24/18	GJ	05	0.00	0.00	0.00	0.00	0.00	cemetery plot sale, flowers
0482	05/29/18	CR	05	0.00	-4,992.90	-6,787.35	11,780.25	0.00	05/25/2018 C/R
0483	05/29/18	CR	05	0.00	-468.90	0.00	468.90	0.00	05/29/2018 R/R Deposit
0484	05/31/18	PY	05	16,319.04	0.00	726.60	-17,045.64	0.00	05/31/2018 Payroll
0485	05/30/18	CR	05	0.00	-4,453.65	-9,092.26	13,545.91	0.00	05/29/2018 C/R
0486	05/31/18	CR	05	0.00	-4,349.62	-3,767.35	8,116.97	0.00	05/30/2018 C/R
0487	05/31/18	CR	05	0.00	-109.96	0.00	109.96	0.00	05/31/2018 R/R Deposit
0488	05/31/18	CR	05	0.00	-695.21	0.00	695.21	0.00	05/31/2018 R/R Deposit
0489	05/31/18	GJ	05	0.00	-959.00	0.00	959.00	0.00	DepCare,Interest, Unemploy,
0501	06/07/18	GJ	05	0.00	-65.30	3.43	61.87	0.00	Interest

**Journal Summary List**  
All Journal Types  
May

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
<b>Totals</b>				<b>454,113.95</b>	<b>-105,202.59</b>	<b>-70,004.34</b>	<b>-278,907.02</b>	<b>0.00</b>	

\* - Incorrect control entry

54 Journals Listed  
0 Out of Balance  
0 Expense Control Errors  
0 Revenue Control Errors  
0 Encumbrance Control Errors



# Revenue Summary Report

Department(s): ALL

May

Account	Budget Net	- C U R R M O N T H -		YTD Net	Uncollected Balance	Percent Collected
		Debits	Credits			
10 - GENERAL GOVERNMENT	5,763,517.44	433.10	87,665.10	5,438,088.73	325,428.71	94.35
12 - Maintenance	0.00	0.00	0.00	212.35	-212.35	---
15 - BOARDS & COMMISSIONS	0.00	0.00	0.00	38.00	-38.00	---
25 - COMMUNITY SERVICES	29,580.00	0.00	505.47	36,414.04	-6,834.04	123.10
30 - RECREATION, PARKS,& ACTIVITIES	21,782.00	0.00	1,517.00	16,662.14	5,119.86	76.49
40 - PROTECTION	25,000.00	0.00	0.00	17,511.43	7,488.57	70.05
50 - CEMETERIES	0.00	0.00	0.00	21.12	-21.12	---
60 - Roads & Drainage	45,000.00	0.00	0.00	36,024.00	8,976.00	80.05
65 - CAPITAL IMPROVEMENTS	10,975.00	0.00	491.83	17,241.91	-6,266.91	157.10
70 - SOLID WASTE	181,636.00	491.83	15,948.12	168,433.28	13,202.72	92.73
90 - UNCLASSIFIED	20,940.00	0.00	0.00	1,765.81	19,174.19	8.43
95 - GENERAL ASSISTANCE	2,325.00	0.00	0.00	1,315.93	1,009.07	56.60
Final Totals	6,100,755.44	924.93	106,127.52	5,733,728.74	367,026.70	93.98

# Expense Summary Report

ALL Departments

May

Account	Budget Net	- C U R R M O N T H -		YTD Net	Unexpended Balance	Percent Spent
		Debits	Credits			
10 - GENERAL GOVT	458,085.00	55,448.19	4,367.53	407,371.67	50,713.33	88.93
12 - Maintenance	169,895.00	32,236.70	0.00	132,188.92	37,706.08	77.81
15 - BOARDS & COM	9,300.00	183.40	0.00	1,148.35	8,151.65	12.35
25 - COMM SERVICE	57,135.00	5,279.62	0.00	52,978.21	4,156.79	92.72
30 - REC,PARKS/AT	40,486.00	2,197.43	0.00	24,686.44	15,799.56	60.98
40 - PROTECTION	180,875.00	2,161.84	0.00	138,133.70	42,741.30	76.37
50 - CEMETERIES	16,050.00	823.05	0.00	3,820.31	12,229.69	23.80
60 - Rds & Drain	373,950.00	24,394.41	0.00	274,254.43	99,695.57	73.34
65 - CAPITAL IMPR	260,812.00	0.00	0.00	9,997.05	250,814.95	3.83
70 - SOLID WASTE	282,576.00	41,790.51	0.00	269,426.91	13,149.09	95.35
75 - EDUCATION	3,527,596.00	293,966.33	0.00	3,233,629.67	293,966.33	91.67
80 - REGIONAL ORG	317,600.00	0.00	0.00	293,636.83	23,963.17	92.45
85 - DEBT SERVICE	328,824.00	0.00	0.00	328,474.70	349.30	99.89
90 - UNCLASSIFIED	72,921.44	0.00	0.00	25,237.31	47,684.13	34.61
95 - GENERAL ASST	4,650.00	0.00	0.00	1,879.90	2,770.10	40.43
Final Totals	6,100,755.44	458,481.48	4,367.53	5,196,864.40	903,891.04	85.18

**Exp / Rev Summary Report**  
ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>10 GENERAL GOVT</b>					
<b>REVENUES</b>					
1011 R-PROP TAX	4,502,418.21	0.00	4,504,406.81	-1,988.60	100.04
1012 P-PROP TAX	42,233.89	0.00	42,233.89	0.00	100.00
1013 STATE REV SH	135,000.00	15,802.54	120,799.65	14,200.35	89.48
1014 INT ON TAXES	20,000.00	2,126.72	30,852.83	-10,852.83	154.26
1021 INVEST INC	3,000.00	741.30	6,798.61	-3,798.61	226.62
1031 VETERAN EXMP	3,200.00	0.00	3,909.00	-709.00	122.16
1032 HOMESTD EXMP	145,329.90	0.00	138,363.00	6,966.90	95.21
1033 TREE GROWTH	9,800.00	0.00	9,358.25	441.75	95.49
1034 BETE Reimb	8,436.44	0.00	8,436.00	0.44	99.99
1051 BOAT EXCISE	7,500.00	3,265.80	5,471.40	2,028.60	72.95
1052 MOTOR VEH	460,000.00	61,206.29	488,919.63	-28,919.63	106.29
1053 AGENT FEE	9,500.00	1,427.00	9,523.25	-23.25	100.24
1054 NEWSLETTER	250.00	0.00	0.00	250.00	0.00
1060 Business Lic	0.00	0.00	80.00	-80.00	0.00
1065 CERT COPY F	1,300.00	13.00	1,415.80	-115.80	108.91
1090 OTHER INCOME	500.00	14.25	56,624.57	-56,124.57	11324.91
1095 Heating Asst	1,500.00	128.72	1,030.12	469.88	68.67
3010 PLUMBING FEE	5,000.00	950.50	4,117.50	882.50	82.35
3020 LAND USE FEE	6,000.00	1,555.88	5,748.42	251.58	95.81
5000 Use Undesign	217,731.00	0.00	0.00	217,731.00	0.00
5001 Use Carryfor	184,818.00	0.00	0.00	184,818.00	0.00
Revenue Total	5,763,517.44	87,232.00	5,438,088.73	325,428.71	94.35
<b>EXPENSES</b>					
<b>10 Admin</b>	<b>259,945.00</b>	<b>28,480.10</b>	<b>232,186.12</b>	<b>27,758.88</b>	<b>89.32</b>
10 ADMIN	49,520.00	6,633.00	43,070.21	6,449.79	86.98
15 INSURANCE	0.00	0.00	8.00	-8.00	0.00
20 PERSONNEL	181,800.00	20,904.99	165,848.44	15,951.56	91.23
25 STIPEND	4,550.00	0.00	3,187.50	1,362.50	70.05
40 UTILITIES	4,700.00	942.11	5,187.43	-487.43	110.37
50 CONTRACT SVC	17,875.00	0.00	14,275.14	3,599.86	79.86
60 EQUIP O,R &M	1,500.00	0.00	609.40	890.60	40.63
<b>12 Insurance</b>	<b>128,130.00</b>	<b>16,003.80</b>	<b>107,856.68</b>	<b>20,273.32</b>	<b>84.18</b>
15 INSURANCE	128,130.00	15,965.92	107,716.35	20,413.65	84.07
20 PERSONNEL	0.00	37.88	140.33	-140.33	0.00
<b>15 Office Equip</b>	<b>3,350.00</b>	<b>161.41</b>	<b>5,875.46</b>	<b>-2,525.46</b>	<b>175.39</b>
10 ADMIN	350.00	0.00	305.00	45.00	87.14
60 EQUIP O,R &M	2,050.00	161.41	1,775.51	274.49	86.61
65 EQUIP REPLAC	950.00	0.00	3,794.95	-2,844.95	399.47
<b>20 Assessing</b>	<b>24,655.00</b>	<b>4,955.62</b>	<b>24,207.18</b>	<b>447.82</b>	<b>98.18</b>
10 ADMIN	150.00	0.00	274.80	-124.80	183.20
20 PERSONNEL	7,105.00	3,755.62	3,890.95	3,214.05	54.76
50 CONTRACT SVC	17,400.00	1,200.00	20,041.43	-2,641.43	115.18
<b>30 Code Enforce</b>	<b>36,505.00</b>	<b>1,479.73</b>	<b>36,876.33</b>	<b>-371.33</b>	<b>101.02</b>
10 ADMIN	100.00	0.00	175.00	-75.00	175.00
20 PERSONNEL	36,405.00	1,479.73	36,701.33	-296.33	100.81
<b>50 Maint</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
15 INSURANCE	0.00	0.00	0.00	0.00	0.00
20 PERSONNEL	0.00	0.00	0.00	0.00	0.00
40 UTILITIES	0.00	0.00	0.00	0.00	0.00
60 EQUIP O,R &M	0.00	0.00	0.00	0.00	0.00

### Exp / Rev Summary Report

ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>10 GENERAL GOVT CONT'D</b>					
<b>60 Grant/Plan</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>0.00</b>
10 ADMIN	4,000.00	0.00	0.00	4,000.00	0.00
<b>70 Heating Ast</b>	<b>1,500.00</b>	<b>0.00</b>	<b>369.90</b>	<b>1,130.10</b>	<b>24.66</b>
40 UTILITIES	1,500.00	0.00	369.90	1,130.10	24.66
Expense Total	458,085.00	51,080.66	407,371.67	50,713.33	88.93
<b>Net Profit / (Loss)</b>	<b>5,305,432.44</b>	<b>36,151.34</b>	<b>5,030,717.06</b>	<b>(274,715.38)</b>	

12 Maintenance

REVENUES

4010 Fuel Reimb	0.00	0.00	212.35	-212.35	0.00
Revenue Total	0.00	0.00	212.35	-212.35	0.00

EXPENSES

<b>10 Gen Maint</b>	<b>83,825.00</b>	<b>8,743.80</b>	<b>68,565.08</b>	<b>15,259.92</b>	<b>81.80</b>
10 ADMIN	125.00	328.97	404.97	-279.97	323.98
15 INSURANCE	0.00	0.00	0.00	0.00	0.00
20 PERSONNEL	81,600.00	8,038.72	64,851.63	16,748.37	79.48
40 UTILITIES	600.00	50.00	425.00	175.00	70.83
60 EQUIP O,R &M	550.00	305.71	1,647.15	-1,097.15	299.48
65 EQUIP REPLAC	900.00	0.00	1,175.93	-275.93	130.66
70 BUILDING O&M	50.00	20.40	60.40	-10.40	120.80
<b>20 Bldg Maint</b>	<b>29,470.00</b>	<b>3,748.05</b>	<b>23,785.31</b>	<b>5,684.69</b>	<b>80.71</b>
40 UTILITIES	19,360.00	1,332.28	16,412.91	2,947.09	84.78
65 EQUIP REPLAC	0.00	0.00	-38.40	38.40	0.00
70 BUILDING O&M	10,110.00	2,415.77	7,410.80	2,699.20	73.30
<b>30 Veh/Eq Maint</b>	<b>46,600.00</b>	<b>19,744.85</b>	<b>39,838.53</b>	<b>6,761.47</b>	<b>85.49</b>
40 UTILITIES	0.00	0.00	36.78	-36.78	0.00
60 EQUIP O,R &M	11,500.00	1,298.89	18,399.95	-6,899.95	160.00
65 EQUIP REPLAC	35,100.00	18,445.96	21,401.80	13,698.20	60.97
<b>40 Interlocal W</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>
20 PERSONNEL	2,000.00	0.00	0.00	2,000.00	0.00
60 EQUIP O,R &M	4,000.00	0.00	0.00	4,000.00	0.00
80 PUBLIC WAYS	4,000.00	0.00	0.00	4,000.00	0.00
Expense Total	169,895.00	32,236.70	132,188.92	37,706.08	77.81
<b>Net Profit / (Loss)</b>	<b>(169,895.00)</b>	<b>(32,236.70)</b>	<b>(131,976.57)</b>	<b>37,918.43</b>	

15 BOARDS & COM

REVENUES

3015 Conservation	0.00	0.00	38.00	-38.00	0.00
Revenue Total	0.00	0.00	38.00	-38.00	0.00

EXPENSES

<b>10 Appeals Brd</b>	<b>100.00</b>	<b>0.00</b>	<b>55.00</b>	<b>45.00</b>	<b>55.00</b>
10 ADMIN	100.00	0.00	55.00	45.00	55.00
<b>30 Consvr Comm</b>	<b>7,750.00</b>	<b>156.00</b>	<b>669.47</b>	<b>7,080.53</b>	<b>8.64</b>
10 ADMIN	700.00	156.00	212.67	487.33	30.38
40 UTILITIES	0.00	0.00	85.00	-85.00	0.00
55 COMMUNITY SV	650.00	0.00	221.80	428.20	34.12
80 PUBLIC WAYS	6,400.00	0.00	150.00	6,250.00	2.34

### Exp / Rev Summary Report

ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>15 BOARDS &amp; COM CONT'D</b>					
<b>40 Planning Brd</b>	<b>1,450.00</b>	<b>27.40</b>	<b>423.88</b>	<b>1,026.12</b>	<b>29.23</b>
10 ADMIN	0.00	0.00	105.00	-105.00	0.00
20 PERSONNEL	1,450.00	27.40	318.88	1,131.12	21.99
Expense Total	9,300.00	183.40	1,148.35	8,151.65	12.35
<b>Net Profit / (Loss)</b>	<b>(9,300.00)</b>	<b>(183.40)</b>	<b>(1,110.35)</b>	<b>8,189.65</b>	
<b>20 TOWN BLDG</b>					
<b>EXPENSES</b>					
<b>10 Fire Station</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
40 UTILITIES	0.00	0.00	0.00	0.00	0.00
70 BUILDING O&M	0.00	0.00	0.00	0.00	0.00
<b>20 Gile Hall</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
40 UTILITIES	0.00	0.00	0.00	0.00	0.00
70 BUILDING O&M	0.00	0.00	0.00	0.00	0.00
<b>30 Library</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
40 UTILITIES	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	0.00	0.00	0.00	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	
<b>25 COMM SERVICE</b>					
<b>REVENUES</b>					
1010 ACO DOG FEES	1,500.00	29.00	2,819.00	-1,319.00	187.93
1011 Rabies Clini	0.00	0.00	840.00	-840.00	0.00
1012 Dog Vac Fund	0.00	25.00	380.00	-380.00	0.00
4005 LIB DONATION	655.00	340.00	2,003.00	-1,348.00	305.80
4010 LIB SALE PRD	1,000.00	0.00	1,475.70	-475.70	147.57
4015 LIB Contrib	375.00	86.47	455.56	-80.56	121.48
4020 Lib nonres P	50.00	25.00	50.00	0.00	100.00
5010 CATV FRANCHS	26,000.00	0.00	28,390.78	-2,390.78	109.20
Revenue Total	29,580.00	505.47	36,414.04	-6,834.04	123.10
<b>EXPENSES</b>					
<b>10 Animal Cntrl</b>	<b>11,420.00</b>	<b>465.47</b>	<b>11,291.50</b>	<b>128.50</b>	<b>98.87</b>
10 ADMIN	50.00	0.00	420.49	-370.49	840.98
20 PERSONNEL	4,020.00	465.47	3,762.67	257.33	93.60
25 STIPEND	0.00	0.00	2,062.50	-2,062.50	0.00
40 UTILITIES	150.00	0.00	75.00	75.00	50.00
50 CONTRACT SVC	4,350.00	0.00	4,970.84	-620.84	114.27
65 EQUIP REPLAC	100.00	0.00	0.00	100.00	0.00
95 Contingency	2,750.00	0.00	0.00	2,750.00	0.00
<b>20 K Land Trust</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>
55 COMMUNITY SV	250.00	0.00	0.00	250.00	0.00
<b>25 KVCOG</b>	<b>4,295.00</b>	<b>0.00</b>	<b>4,295.00</b>	<b>0.00</b>	<b>100.00</b>
45 ASSESSMENTS	4,295.00	0.00	4,295.00	0.00	100.00
<b>30 Age Friendly</b>	<b>2,000.00</b>	<b>0.00</b>	<b>219.07</b>	<b>1,780.93</b>	<b>10.95</b>
10 ADMIN	0.00	0.00	54.00	-54.00	0.00
55 COMMUNITY SV	2,000.00	0.00	165.07	1,834.93	8.25
<b>40 Library</b>	<b>26,090.00</b>	<b>4,314.07</b>	<b>27,008.99</b>	<b>-918.99</b>	<b>103.52</b>

## Exp / Rev Summary Report

ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>25 COMM SERVICE CONT'D</b>					
10 ADMIN	675.00	371.75	1,373.33	-698.33	203.46
20 PERSONNEL	18,000.00	2,077.23	18,090.99	-90.99	100.51
40 UTILITIES	1,315.00	390.07	1,108.93	206.07	84.33
55 COMMUNITY SV	6,100.00	1,475.02	6,412.86	-312.86	105.13
60 EQUIP O,R &M	0.00	0.00	22.88	-22.88	0.00
<b>50 Readfield TV</b>	<b>6,830.00</b>	<b>12.93</b>	<b>4,818.10</b>	<b>2,011.90</b>	<b>70.54</b>
10 ADMIN	0.00	12.93	206.21	-206.21	0.00
20 PERSONNEL	230.00	0.00	172.14	57.86	74.84
25 STIPEND	3,000.00	0.00	2,250.00	750.00	75.00
65 EQUIP REPLAC	3,600.00	0.00	2,189.75	1,410.25	60.83
<b>60 Street Light</b>	<b>6,000.00</b>	<b>487.15</b>	<b>5,345.55</b>	<b>654.45</b>	<b>89.09</b>
55 COMMUNITY SV	6,000.00	487.15	5,345.55	654.45	89.09
<b>90 Maran Dam</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>
10 ADMIN	250.00	0.00	0.00	250.00	0.00
Expense Total	57,135.00	5,279.62	52,978.21	4,156.79	92.72
<b>Net Profit / (Loss)</b>	<b>(27,555.00)</b>	<b>(4,774.15)</b>	<b>(16,564.17)</b>	<b>10,990.83</b>	

**30 REC,PARKS/AT**

**REVENUES**

1010 BEACH INCOME	9,142.00	1,480.00	4,153.64	4,988.36	45.43
2021 RB BB	2,966.00	0.00	2,420.00	546.00	81.59
2022 RB SOCCER	2,125.00	0.00	2,025.00	100.00	95.29
2024 RB Basketbal	3,330.00	0.00	3,620.00	-290.00	108.71
2025 RB OTHER REC	600.00	0.00	72.50	527.50	12.08
2026 RB Softball	1,540.00	10.00	1,195.00	345.00	77.60
2073 HD SALES	0.00	27.00	2,926.00	-2,926.00	0.00
7010 Trails	0.00	0.00	250.00	-250.00	0.00
8010 Millstream	2,079.00	0.00	0.00	2,079.00	0.00
Revenue Total	21,782.00	1,517.00	16,662.14	5,119.86	76.49

**EXPENSES**

<b>10 BEACH</b>	<b>9,142.00</b>	<b>1,339.22</b>	<b>7,529.19</b>	<b>1,612.81</b>	<b>82.36</b>
10 ADMIN	225.00	22.99	22.99	202.01	10.22
20 PERSONNEL	7,732.00	710.49	6,392.84	1,339.16	82.68
40 UTILITIES	435.00	15.38	385.06	49.94	88.52
60 EQUIP O,R &M	350.00	30.50	107.87	242.13	30.82
70 BUILDING O&M	400.00	559.86	620.43	-220.43	155.11
80 PUBLIC WAYS	0.00	0.00	0.00	0.00	0.00
<b>20 REC BOARD</b>	<b>10,561.00</b>	<b>858.21</b>	<b>7,868.12</b>	<b>2,692.88</b>	<b>74.50</b>
30 RECREATION	10,561.00	858.21	7,868.12	2,692.88	74.50
<b>25 HERITAGE DAY</b>	<b>10,000.00</b>	<b>0.00</b>	<b>8,091.13</b>	<b>1,908.87</b>	<b>80.91</b>
10 ADMIN	0.00	0.00	551.38	-551.38	0.00
30 RECREATION	10,000.00	0.00	7,454.75	2,545.25	74.55
40 UTILITIES	0.00	0.00	85.00	-85.00	0.00
<b>70 Trails</b>	<b>2,483.00</b>	<b>0.00</b>	<b>795.00</b>	<b>1,688.00</b>	<b>32.02</b>
40 UTILITIES	0.00	0.00	255.00	-255.00	0.00
80 PUBLIC WAYS	2,483.00	0.00	540.00	1,943.00	21.75
<b>80 Millstream</b>	<b>8,300.00</b>	<b>0.00</b>	<b>403.00</b>	<b>7,897.00</b>	<b>4.86</b>
30 RECREATION	8,300.00	0.00	403.00	7,897.00	4.86

## Exp / Rev Summary Report

ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	40,486.00	2,197.43	24,686.44	15,799.56	60.98
<b>Net Profit / (Loss)</b>	<b>(18,704.00)</b>	<b>(680.43)</b>	<b>(8,024.30)</b>	<b>10,679.70</b>	

### 40 PROTECTION

#### REVENUES

1010 FD DONATION	0.00	0.00	41.43	-41.43	0.00
1035 FD Burn Perm	0.00	0.00	270.00	-270.00	0.00
3500 Tower Sites	25,000.00	0.00	17,200.00	7,800.00	68.80
Revenue Total	25,000.00	0.00	17,511.43	7,488.57	70.05

#### EXPENSES

<b>10 FIRE DEPART</b>	<b>87,650.00</b>	<b>2,062.70</b>	<b>50,482.15</b>	<b>37,167.85</b>	<b>57.60</b>
10 ADMIN	4,600.00	384.00	1,344.24	3,255.76	29.22
15 INSURANCE	900.00	0.00	850.00	50.00	94.44
20 PERSONNEL	30,050.00	0.00	16,948.46	13,101.54	56.40
25 STIPEND	7,200.00	0.00	5,125.00	2,075.00	71.18
40 UTILITIES	500.00	87.39	480.05	19.95	96.01
50 CONTRACT SVC	3,900.00	0.00	4,779.83	-879.83	122.56
60 EQUIP O,R &M	37,000.00	1,591.31	18,509.07	18,490.93	50.02
65 EQUIP REPLAC	3,500.00	0.00	2,445.50	1,054.50	69.87
<b>15 FIRE EQUIP</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>
65 EQUIP REPLAC	8,000.00	0.00	0.00	8,000.00	0.00
<b>20 AMBULANCE</b>	<b>25,400.00</b>	<b>0.00</b>	<b>24,031.50</b>	<b>1,368.50</b>	<b>94.61</b>
55 COMMUNITY SV	25,400.00	0.00	24,031.50	1,368.50	94.61
<b>30 WATER HOLES</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
55 COMMUNITY SV	500.00	0.00	0.00	500.00	0.00
<b>35 Tower Sites</b>	<b>27,000.00</b>	<b>99.14</b>	<b>37,602.13</b>	<b>-10,602.13</b>	<b>139.27</b>
40 UTILITIES	750.00	99.14	726.56	23.44	96.87
50 CONTRACT SVC	25,750.00	0.00	36,875.57	-11,125.57	143.21
60 EQUIP O,R &M	500.00	0.00	0.00	500.00	0.00
<b>40 Dispatching</b>	<b>30,200.00</b>	<b>0.00</b>	<b>26,017.92</b>	<b>4,182.08</b>	<b>86.15</b>
50 CONTRACT SVC	30,200.00	0.00	26,017.92	4,182.08	86.15
<b>50 Physicals</b>	<b>125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125.00</b>	<b>0.00</b>
10 ADMIN	125.00	0.00	0.00	125.00	0.00
<b>60 PPG Replace</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>
60 EQUIP O,R &M	2,000.00	0.00	0.00	2,000.00	0.00
Expense Total	180,875.00	2,161.84	138,133.70	42,741.30	76.37
<b>Net Profit / (Loss)</b>	<b>(155,875.00)</b>	<b>(2,161.84)</b>	<b>(120,622.27)</b>	<b>35,252.73</b>	

### 50 CEMETERIES

#### REVENUES

5020 Donations	0.00	0.00	21.12	-21.12	0.00
Revenue Total	0.00	0.00	21.12	-21.12	0.00

#### EXPENSES

<b>10 CEMETERIES</b>	<b>16,050.00</b>	<b>823.05</b>	<b>3,820.31</b>	<b>12,229.69</b>	<b>23.80</b>
10 ADMIN	75.00	0.00	0.00	75.00	0.00
20 PERSONNEL	0.00	0.00	0.00	0.00	0.00
40 UTILITIES	0.00	0.00	0.00	0.00	0.00
50 CONTRACT SVC	8,500.00	93.75	1,902.25	6,597.75	22.38

**Exp / Rev Summary Report**  
ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>50 CEMETERIES CONT'D</b>					
55 COMMUNITY SV	350.00	374.40	374.40	-24.40	106.97
60 EQUIP O,R &M	0.00	0.00	264.46	-264.46	0.00
70 BUILDING O&M	775.00	354.90	507.62	267.38	65.50
80 PUBLIC WAYS	4,100.00	0.00	771.58	3,328.42	18.82
95 Contingency	2,250.00	0.00	0.00	2,250.00	0.00
Expense Total	16,050.00	823.05	3,820.31	12,229.69	23.80
<b>Net Profit / (Loss)</b>	<b>(16,050.00)</b>	<b>(823.05)</b>	<b>(3,799.19)</b>	<b>12,250.81</b>	

60 Rds & Drain

REVENUES

2010 LOCAL ROAD	35,000.00	0.00	35,924.00	-924.00	102.64
2030 SIGNS	0.00	0.00	100.00	-100.00	0.00
7010 Interlocal	10,000.00	0.00	0.00	10,000.00	0.00
Revenue Total	45,000.00	0.00	36,024.00	8,976.00	80.05

EXPENSES

<b>10 Road Maint</b>	<b>117,500.00</b>	<b>1,945.98</b>	<b>21,384.61</b>	<b>96,115.39</b>	<b>18.20</b>
80 PUBLIC WAYS	117,500.00	1,945.98	21,384.61	96,115.39	18.20
<b>40 Winter Maint</b>	<b>256,450.00</b>	<b>23,029.53</b>	<b>253,450.92</b>	<b>2,999.08</b>	<b>98.83</b>
40 UTILITIES	450.00	61.88	604.58	-154.58	134.35
70 BUILDING O&M	500.00	0.00	0.00	500.00	0.00
80 PUBLIC WAYS	255,500.00	22,967.65	252,846.34	2,653.66	98.96
<b>60 Vehicle Mnt</b>	<b>0.00</b>	<b>-581.10</b>	<b>-581.10</b>	<b>581.10</b>	<b>0.00</b>
60 EQUIP O,R &M	0.00	-581.10	-581.10	581.10	0.00
Expense Total	373,950.00	24,394.41	274,254.43	99,695.57	73.34
<b>Net Profit / (Loss)</b>	<b>(328,950.00)</b>	<b>(24,394.41)</b>	<b>(238,230.43)</b>	<b>90,719.57</b>	

65 CAPITAL IMPR

REVENUES

6525 Ballfields	0.00	0.00	1.22	-1.22	0.00
6570 Transfer Sta	10,975.00	491.83	17,240.69	-6,265.69	157.09
Revenue Total	10,975.00	491.83	17,241.91	-6,266.91	157.10

EXPENSES

<b>20 Gile Hall</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,000.00</b>	<b>0.00</b>
80 PUBLIC WAYS	24,000.00	0.00	0.00	24,000.00	0.00
<b>25 Parks/Rec</b>	<b>7,762.00</b>	<b>0.00</b>	<b>4,766.31</b>	<b>2,995.69</b>	<b>61.41</b>
80 PUBLIC WAYS	7,762.00	0.00	4,766.31	2,995.69	61.41
<b>50 Sidewalks</b>	<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>0.00</b>
80 PUBLIC WAYS	45,000.00	0.00	0.00	45,000.00	0.00
<b>55 Roads</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>
80 PUBLIC WAYS	15,000.00	0.00	0.00	15,000.00	0.00
<b>65 Equipment</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>
65 EQUIP REPLAC	5,000.00	0.00	0.00	5,000.00	0.00
<b>70 Transfer Sta</b>	<b>39,050.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>35,550.00</b>	<b>8.96</b>
10 ADMIN	19,050.00	0.00	0.00	19,050.00	0.00
50 CONTRACT SVC	0.00	0.00	3,500.00	-3,500.00	0.00
80 PUBLIC WAYS	20,000.00	0.00	0.00	20,000.00	0.00



**Exp / Rev Summary Report**  
ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>65 CAPITAL IMPR CONT'D</b>					
<b>90 Maran Dam</b>	<b>125,000.00</b>	<b>0.00</b>	<b>1,730.74</b>	<b>123,269.26</b>	<b>1.38</b>
10 ADMIN	0.00	0.00	223.82	-223.82	0.00
80 PUBLIC WAYS	125,000.00	0.00	1,506.92	123,493.08	1.21
Expense Total	260,812.00	0.00	9,997.05	250,814.95	3.83
<b>Net Profit / (Loss)</b>	<b>(249,837.00)</b>	<b>491.83</b>	<b>7,244.86</b>	<b>257,081.86</b>	

**70 SOLID WASTE**

REVENUES

7010 TS FEES	35,000.00	3,644.50	31,436.25	3,563.75	89.82
7020 TS REDEMPT	0.00	0.00	0.00	0.00	0.00
7021 Recycle/Comp	0.00	0.00	16.00	-16.00	0.00
7023 TS RECYC MTL	8,000.00	1,293.60	13,323.50	-5,323.50	166.54
7025 TS RECYC OTH	500.00	0.00	24.00	476.00	4.80
7026 TS Single So	500.00	0.00	1,538.31	-1,038.31	307.66
7040 Com Haulers	450.00	0.00	450.00	0.00	100.00
7050 TS GRANTS	0.00	0.00	968.64	-968.64	0.00
7089 TS Fayette	63,412.00	5,089.25	50,039.73	13,372.27	78.91
7090 TS REV-WAYNE	73,774.00	5,428.94	70,636.85	3,137.15	95.75
Revenue Total	181,636.00	15,456.29	168,433.28	13,202.72	92.73

EXPENSES

<b>10 TRANSFER STA</b>	<b>277,376.00</b>	<b>41,790.51</b>	<b>257,414.61</b>	<b>19,961.39</b>	<b>92.80</b>
10 ADMIN	3,825.00	163.72	2,547.11	1,277.89	66.59
15 INSURANCE	32,696.00	5,050.65	28,987.72	3,708.28	88.66
20 PERSONNEL	75,055.00	9,761.93	76,217.05	-1,162.05	101.55
40 UTILITIES	4,400.00	315.18	4,080.32	319.68	92.73
50 CONTRACT SVC	156,450.00	18,814.01	130,671.42	25,778.58	83.52
60 EQUIP O,R &M	1,750.00	6,417.56	12,338.62	-10,588.62	705.06
70 BUILDING O&M	1,100.00	17.69	572.60	527.40	52.05
80 PUBLIC WAYS	2,100.00	1,249.77	1,999.77	100.23	95.23
<b>50 BACKHOE</b>	<b>5,200.00</b>	<b>0.00</b>	<b>12,012.30</b>	<b>-6,812.30</b>	<b>231.01</b>
60 EQUIP O,R &M	5,200.00	0.00	12,012.30	-6,812.30	231.01
Expense Total	282,576.00	41,790.51	269,426.91	13,149.09	95.35
<b>Net Profit / (Loss)</b>	<b>(100,940.00)</b>	<b>(26,334.22)</b>	<b>(100,993.63)</b>	<b>(53.63)</b>	

**75 EDUCATION**

EXPENSES

<b>10 RSU#38</b>	<b>3,527,596.00</b>	<b>293,966.33</b>	<b>3,233,629.67</b>	<b>293,966.33</b>	<b>91.67</b>
45 ASSESSMENTS	3,527,596.00	293,966.33	3,233,629.67	293,966.33	91.67
Expense Total	3,527,596.00	293,966.33	3,233,629.67	293,966.33	91.67
<b>Net Profit / (Loss)</b>	<b>(3,527,596.00)</b>	<b>(293,966.33)</b>	<b>(3,233,629.67)</b>	<b>293,966.33</b>	

**80 REGIONAL ORG**

EXPENSES

<b>10 COBBOSSEE WD</b>	<b>22,000.00</b>	<b>0.00</b>	<b>21,436.00</b>	<b>564.00</b>	<b>97.44</b>
45 ASSESSMENTS	22,000.00	0.00	21,436.00	564.00	97.44
<b>20 KENNEBEC CTY</b>	<b>270,000.00</b>	<b>0.00</b>	<b>259,976.56</b>	<b>10,023.44</b>	<b>96.29</b>
45 ASSESSMENTS	270,000.00	0.00	259,976.56	10,023.44	96.29
<b>40 First Park</b>	<b>25,600.00</b>	<b>0.00</b>	<b>12,224.27</b>	<b>13,375.73</b>	<b>47.75</b>

**Exp / Rev Summary Report**  
ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
80 REGIONAL ORG CONT'D					
12 FINANCIAL	25,600.00	0.00	12,224.27	13,375.73	47.75
Expense Total	317,600.00	0.00	293,636.83	23,963.17	92.45
<b>Net Profit / (Loss)</b>	<b>(317,600.00)</b>	<b>0.00</b>	<b>(293,636.83)</b>	<b>23,963.17</b>	

85 DEBT SERVICE

EXPENSES

<b>10 Fire Truck</b>	<b>56,857.00</b>	<b>0.00</b>	<b>56,856.80</b>	<b>0.20</b>	<b>100.00</b>
12 FINANCIAL	56,857.00	0.00	56,856.80	0.20	100.00
<b>25 '13 Road Bnd</b>	<b>109,117.00</b>	<b>0.00</b>	<b>109,116.65</b>	<b>0.35</b>	<b>100.00</b>
12 FINANCIAL	109,117.00	0.00	109,116.65	0.35	100.00
<b>70 '08 Road Bnd</b>	<b>162,850.00</b>	<b>0.00</b>	<b>162,501.25</b>	<b>348.75</b>	<b>99.79</b>
12 FINANCIAL	162,850.00	0.00	162,501.25	348.75	99.79
Expense Total	328,824.00	0.00	328,474.70	349.30	99.89
<b>Net Profit / (Loss)</b>	<b>(328,824.00)</b>	<b>0.00</b>	<b>(328,474.70)</b>	<b>349.30</b>	

90 UNCLASSIFIED

REVENUES

1250 First Park	10,000.00	0.00	0.00	10,000.00	0.00
3010 Snowmobile F	940.00	0.00	1,376.96	-436.96	146.49
4010 REF	10,000.00	0.00	388.85	9,611.15	3.89
Revenue Total	20,940.00	0.00	1,765.81	19,174.19	8.43

EXPENSES

<b>10 Abate/Overly</b>	<b>16,149.44</b>	<b>0.00</b>	<b>14,440.31</b>	<b>1,709.13</b>	<b>89.42</b>
90 ABATEMENTS	16,149.44	0.00	14,440.31	1,709.13	89.42
<b>20 NON-PROFIT</b>	<b>10,832.00</b>	<b>0.00</b>	<b>9,857.00</b>	<b>975.00</b>	<b>91.00</b>
10 ADMIN	10,832.00	0.00	9,857.00	975.00	91.00
<b>40 Contingency</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>
10 ADMIN	25,000.00	0.00	0.00	25,000.00	0.00
<b>50 Snowmobiling</b>	<b>940.00</b>	<b>0.00</b>	<b>940.00</b>	<b>0.00</b>	<b>100.00</b>
30 RECREATION	940.00	0.00	940.00	0.00	100.00
<b>60 R Ent Fund</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>
10 ADMIN	10,000.00	0.00	0.00	10,000.00	0.00
<b>90 Revaluation</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>
50 CONTRACT SVC	10,000.00	0.00	0.00	10,000.00	0.00
Expense Total	72,921.44	0.00	25,237.31	47,684.13	34.61
<b>Net Profit / (Loss)</b>	<b>(51,981.44)</b>	<b>0.00</b>	<b>(23,471.50)</b>	<b>28,509.94</b>	

95 GENERAL ASST

REVENUES

1010 GA ST REIMB	2,325.00	0.00	1,315.93	1,009.07	56.60
Revenue Total	2,325.00	0.00	1,315.93	1,009.07	56.60

EXPENSES

<b>10 GENERAL ASST</b>	<b>4,650.00</b>	<b>0.00</b>	<b>1,879.90</b>	<b>2,770.10</b>	<b>40.43</b>
10 ADMIN	1,150.00	0.00	1,570.00	-420.00	136.52
40 UTILITIES	3,500.00	0.00	309.90	3,190.10	8.85

**Exp / Rev Summary Report**  
ALL Departments  
May

Account	Budget	Current Month	Year To Date	Balance	Percent
95 GENERAL ASST CONT'D					
Expense Total	4,650.00	0.00	1,879.90	2,770.10	40.43
<b>Net Profit / (Loss)</b>	<b>(2,325.00)</b>	<b>0.00</b>	<b>(563.97)</b>	<b>1,761.03</b>	

**Cemetery Committee Meeting Minutes**  
**April 18, 2018**

**Present:** Grace Keene, Andy Tolman, Deb Doten, Pam Osborn, Marianne Perry, Lydia Adelson

**Staff Present:** Anna Carl

The minutes of the March, 2018 meeting were reviewed and approved.

**Sexton's Report:**

The Maine Old Cemetery Association has inquired about the ability of The Town Of Readfield to host the 2019 annual meeting.

Collette Monuments has done a walk through of the Readfield Corner Cemetery. There are 30 stones that were targeted for repair. Collette will be sending a cost estimate to the Sexton.

The cemeteries will be opened as soon as the roads are dry.

The Sexton reached out to Helen Watts P.E. for the most appropriate plantings for the crypt/mausoleum "green" roofs.

The Sexton has been watching for potential damage to the stone walls which could be caused by the run off in front of the Readfield Corner Cemetery. The conditions have improved with consistent clearing of debris from the culvert in front of the trail head on Church Rd. There will be more information at the next meeting.

**Spring Clean Up**

Flags have been purchased.

Mulch for the East Readfield and Readfield Corner will be ordered.

**Tree RFP**

There were two bidders responding to the tree RFP.

Anna Carl and Eric Dyer opened and reviewed the bids. Deb Doten was in attendance. Bids were submitted and opened according to RFP policy for the Town of Readfield. Stevenson's Solution approached the tree work with more trimming several trees, preserving 3 trees with cables and the removal of 8 trees. Matt Davenport's bid approached the tree work with the removal of 3 trees and trimming of 3 trees. While the general impression was that Stevenson Solution approached the tree in a way that more trees would be cared for, it was agreed to present the information to Two Trees (forester) and the Cemetery Committee (meeting 4/18).

Town's contracted forester has not responded with his recommendation at the time of this meeting.

The proposal submitted by Stevensons Solution "touched" more trees by trimming and removed hazardous trees. The Committee unanimously agreed to recommend accepting the bid submitted by Stevenson's Solutions to the Select Board.

**Other Business:**

The fence at the Dudley Plains Cemetery is need of repair... again. This is an ancient burial ground and several graves are at risk of damage by snow plowing. Options for protecting these stones must be taken into consideration before next winter. The Committee agreed to meet at the cemetery on 4/23 at 1:00 pm.

**Dates:**

Cemetery Clean Up at Readfield Corner & Dudley Plains fence	4/23	1:00
Cemetery Rules Sub Committee	5/2	1:00 Town Office
Methodist Church Social	5/5	Kents Hill
Next Cemetery Committee Meeting	5/16.	1:00 Town Office

Readfield Conservation Commission Meeting Minutes  
Tuesday April 10, 2018, 6:30 p.m., Town Office  
Approved May 8, 2018

Present: Greg Durgin, Martin Hanish, Bruce Hunter, Bob Mohlar, Tim Sniffen, Brent West

Not present: Jerry Bley, Greg Leimbach, Andy Walsh

Agenda was rearranged to take up RFP discussion at opening of meeting.

Minutes were approved as amended.

**Old Business:**

**Request for Proposals – Readfield Trails Infrastructure Project**

Brent W. has revised the RFP as discussed in March meeting, and is almost ready to send it to Town Manager Eric Dyer.

Specified completion dates for some of the work (esp. the observation platform in the shoreline zone) may need clearance by Maine Inland Fisheries and Wildlife. Shoreline work may need to be completed between July 15<sup>th</sup> and Sept 15<sup>th</sup>.

To do:

- 1) Bruce H. will check with Eric D. re Town permitting (Town building permit and shoreline zone permit from Town CEO or Planning Board)
- 2) Brent W. will check on state IF&W clearance.
- 3) Jerry B. will work on DEP permitting (hopefully simply permit-by-rule).
- 4) We will then submit to Town Manager for review and implementation.

We hope Eric D. will help with sending out the RFP, meeting requirements for town contracts, and public notices.

Goals: Send out RFP to contractors by early May. Site visits for contractors by mid May. Bids back in to Town by \_\_\_\_\_.

**Town Forest Footbridge**

We reviewed funding for footbridge materials in current budget. We expect lumber to be milled this month by Tim Pepper, Fayette. We will ask him to deliver to Town Farm homestead clearing if he is able.

**Open Space Plan review (see March minutes)**

Bruce H. will ask Robin Lint to make two color copies of plan to maintain our supply.

**GIS work**

Trails Comm. may have work for Don Rahmlow who has offered GIS help to the Town. We are not clear on how the RCC might use his kind offer.

**Fairgrounds Loop Trail**

Jerry B. will follow through on this when appropriate.

**New Business:**

**Town Solar Energy Project**

Bruce Bourgoine, Selectboard Chair, will be setting up a committee to work on this project. He may want 2 representatives from the RCC. We expect to hear more from him or the Town Manager.

**Spring Student Community Service Day**

RCC will not be using students for a spring workday this year. Greg D. suggested considering a fall workday with Maranacook Community School students.

**“Trail” signs**

New signs for trail entrances at Torsey Pond Nature Preserve and Fogg Farm Conservation Area are awaiting installation. Tim will complete the posts and ask for assistance when the ground thaws enough for posthole digging.

**Kennebec Land Trust letter**

We briefly discussed the recent KLT letter to the Town describing their work and the property tax system under which they operate.

**Year-end Spending**

Tim reminded the committee that we still have unspent funds in this year’s budget which can be used until late June.

Meeting adjourned around 8:05.

Submitted by Tim Sniffen

Minutes Age Friendly Meeting  
April 10, 2018

Present: Maggie Edmondson, Ann Mitchell, Marianne Perry, Romaine Turyn, Ed Dodge,  
Robin Lint

Excused: Marjorie Ellis

Announcements

Romaine had a call from three residents. People should call the Town Office if they need assistance and not her home, as she was away for several weeks with calls not returned. Marianne had a call from Nancy Perkins inviting us to have a table at the Second Annual Methodist Church Community Social on May 5<sup>th</sup> from 1:00 to 3:00. Since Marianne is going, she offered to set up the table.

The majority of the meeting was spent reviewing the grant application line by line. Members helped scale the draft proposal back and suggested a few items. The proposal will focus on the Fairgrounds as the hub of the community. Robin offered to create a google earth picture of the Fairgrounds.

It was noted that a public hearing is scheduled for April 26<sup>th</sup> on the Budget. It is an important meeting to hear any concerns raised by the public. Our major interest is in the Property Tax Assistance Program.

Donna distributed copies of the letter she drafted to the MDOT raising concerns about the safety of the sidewalk in front of the Post Office. The letter was clear and well written. It was decided that the letter should be send by Romaine as the Chair of the Age Friendly Committee.

Respectfully Submitted,  
Romaine Turyn



**APPOINTMENTS,**  
**REAPPOINTMENTS, &**  
**RESIGNATIONS**

# TOWN OF READFIELD

## APPOINTMENT APPLICATION

OFFICE USE
DATE RECEIVED

The Select Board shall not discriminate against an applicant based on religion, age, sex, marital status, race color, ancestry, national origin, sexual orientation or physical or mental disabilities. The Select Board may exclude from consideration any applicant with physical or mental disabilities only when the physical or mental handicap would prevent the applicant from performing the duties of the appointment and reasonable accommodation cannot be made.

The Select Board shall have final authority over the appointment of citizens to Boards, Committees and Commissions that are instruments of Town Government. The Select Board shall not appoint an applicant to a position for which the applicant will likely have a frequent or recurring conflict of interest.

### Which Board, Committee or Commission

are you applying for? Conservation Commission Assoc Term: 2yrs.

Do you have previous experience on this board or committee?  Yes  No

Name: J. Andrew Walsh Phone (H): [REDACTED]

Street address: [REDACTED] Phone (C): same

Mailing address: same [REDACTED] Readfield, ME 04355

E-Mail: \_\_\_\_\_

**Below please tell us of any experience and/or training that might be useful in this position.**

Current experience volunteering with RCC

**Below please tell us the reason you are interested in applying for this position.**

Continuing to serve the community in conservation affairs.

**If you are currently employed, what is your position?**

Yes, work as a biologist with Maine Dept. of Transportation

APPLICATION FOR APPOINTMENT FOR:

Name: J. Andrew Welsh Position: Conservation Comm. Assoc. Term: 1

"By signing this application for this position the Applicant understands and agrees that the information contained in this application is required by law to be available for public viewing and agrees to hold the Town of Readfield harmless from any misuse of the application information by anyone viewing it. As a member of this board, committee or commission

Check one!

- I approve the use of my e-mail and phone numbers on the Town's public sites and publications.
I DO NOT approve the use of my e-mail and phone numbers on any of the Town's public sites or publications.

Name: J. Andrew Welsh Date: 5/30/18

CLERK'S USE BEFORE THE APPOINTMENT

This is a Consecutive Re-Appointment Yes No
Was this position advertised? Yes No If no, please explain:
Confirmation from Applicant of attendance at Select Board Meeting if required. Yes No
Confirmed meeting date: , 20

SELECT BOARD APPROVAL

To J. Andrew Welsh of Readfield, in the County of Kennebec and State of Maine: There being a position on the Conserv. Com. Assoc. we the Select Board of the Municipality of Readfield do, in accordance with the provisions of the laws of the State of Maine, hereby appoint you to said position within and for the Municipality of Readfield, such appointment to be effective:

thru 6-30-2020. Given under our hand this day of 20

Bruce Bourgoine

John Parent

Dennis Price

Christine Sammons

Kathryn Mills Woodsum

CLERK'S USE AFTER THE APPOINTMENT

Chair has been notified of appointment? Yes No If yes, what date:
Is an Oath appropriate: Yes No If yes, what date

# OLD BUSINESS

Readfield Select Board  
June 11, 2018  
Item # 18-138

# Berry · Talbot · Royer

CERTIFIED PUBLIC ACCOUNTANTS

## **AUDIT PROPOSAL**

Town of Readfield, Maine

For the Fiscal Years Ending  
June 30, 2018, 2019, and 2020

Berry Talbot Royer  
6 Fundy Road  
Falmouth, Maine 04105  
(207) 781-3445

June 6, 2018  
Marc R. Roy, CPA  
Director of Financial Reporting Services



Communication • Trust • Commitment

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# Berry·Talbot·Royer

CERTIFIED PUBLIC ACCOUNTANTS



June 6, 2018

Eric Dyer  
Town Manager  
8 Old Kents Hill Road  
Readfield, Maine 04355

Dear Mr. Dyer:

We are pleased to submit this proposal to perform an independent audit of the Town of Readfield's financial statements. We understand the services to be provided include the following and confirm that we can meet these expectations.

- A financial statement audit conducted in accordance with generally accepted auditing standards (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and procedures of the laws of the State of Maine, and the provisions of the Single Audit Act, OMB Circular A-133, and the OMB's compliance supplement.
- The audit will also be conducted to satisfy the requirements of the State of Department of Audit and Title 30-A M.R.S.A Section 5823.
- Assistance in the preparation of the financial statements, in conformance with Government Accounting Standards Board (GASB) reporting standards.
- An independent auditor's report expressing an opinion on the fair presentation of the Town's financial statements.
- Written communication with the Board of Selectmen containing comments and recommendations with respect to the Town's accounting systems, administrative procedures, and internal controls and recommendations for improvements.
- A presentation to the Board of Selectmen on the results of the audit and our observations and recommendations to management.
- Availability throughout the year to provide advice and guidance on financial accounting and reporting issues.

In addition to the above services, our goal is to truly help our clients have a sound accounting system from which they can pull quality and timely information for decision-making purposes. We provide top quality advice and training to our clients through client visits, phone calls, emails, and even web-based videos to fully answer any questions you may have.

We would be happy to provide you with any additional information you might need, including visiting with the Town's management and/or the Board of Selectmen to further demonstrate our qualifications. We thank you for the opportunity to present our firm's services to you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Marc R. Roy'.

Marc R. Roy, CPA  
Director of Financial Reporting Services  
Berry Talbot Royer



## Qualifications of the Firm

Our financial reporting services staff consists of seven team members with a combined experience of over 100 years that covers a wide range of entities and accounting issues. Our consulting partner, Don Talbot, has over 35 years of experience and is well recognized as a leader in governmental auditing and in understanding municipal issues and providing sound advice.

We currently serve 30 local government clients, providing audit services and year-round research and consulting services.

Our most recent peer review was completed in November 2015, and we received the highest possible rating. The peer review report is included in Appendix B.

### Independence

We are committed to independence in both appearance and fact. Our firm is independent of the Town of Readfield, as defined by the AICPA's Code of Professional Conduct and as required by auditing standards. If, during the period of our engagement with the Town, a threat to our independence arises, we will ensure the Town of any such threats and the safeguards employed.

Our firm has no existing or past relationships with the Town, and therefore no conflicts of interest exist.

### License to Practice in Maine

Our firm is licensed to practice in the State of Maine by the Maine Board of Accountancy and, in accordance with MRS-A Title 32 § 12252, we participate in an approved peer review program and undergo a peer review every three years so that we may provide attest services to our clients.

Our financial reporting services staff consists of four certified public accountants (CPA), all of whom are licensed to practice in the State of Maine by the Maine Board of Accountancy. The annual license renewal requirements impose a 40 hour minimum of continuing professional education (CPE). However, as an example of our dedication to quality, our staff members attain between 60 and 80 hours of CPE every year. Additionally, our non-CPA staff also attend CPE training sessions and attain the same level of training as our CPA staff members.

FIRM PROFILE	
Location:	Falmouth, Maine
Firm Staffing:	8 Certified Public Accountants 6 Staff Accountants 2 Bookkeepers 2 Administrative Staff 4 Interns (Seasonal)
Services:	Audits, Reviews, and Compilations Client Coaching and Training Financial Management Consulting Accounting and Tax Research Outsourced CFO Services Employee Search Services Estate Planning and Preparation Bookkeeping

## Technical Approach

We apply a risk-based approach to all of our audits. This means that we first perform risk-assessment procedures to get a full understanding of all account balances, transactions and events, and disclosures that compose the Town's financial statements. We then identify risks in each of these areas and assess them for their likelihood of occurrence and potential impact on the financial statements. Our audit procedures are then developed to respond to the assessed risks and are specifically tailored to the Town's risk profile. Because of this approach, there are no pre-determined areas that will receive audit emphasis. Risks vary from client to client and also from year to year. **To provide you with the highest level of assurance, we adapt our audit procedures annually to focus in on where the risks reside.**

Our approach also leverages information and communication technology as much as possible to improve audit efficiency and to minimize the interruption of operations for our clients. This means that we request and use electronic files and media whenever possible, and we send and receive files with our clients using our secure file sharing service. Our focus when we are on-site, therefore, is to obtain evidence that can only be obtained in person. As a result, we do not unnecessarily take up time and space in your offices and interrupt your workflow to do work during our fieldwork that can be more efficiently performed at our office.

### Timing of Audit Work

The timing of our audits is designed to meet client timetables and regulatory deadlines, but also to ensure that the audit is carried out as efficiently as possible. For June year-end clients, the general timing of the audit is as follows:

May	June	July
Plan the audit. Meet with management to discuss scope, timing and establish expectations.	Start risk assessment procedures. Conduct interviews and perform walk-throughs. Develop a risk profile.	Receive closed books. Start to analyze accounts and journal entries. Finish risk assessment procedures.
August/September	September/October	November/December
Develop audit procedures that respond to identified risks. Conduct fieldwork to perform tests of controls and tests of details.	Continue performing tests of details and substantive analytics. Begin preparing the financial statements and note disclosures.	Conclude all audit procedures. Finalize the financial statements and audit report. Deliver the report and present to the board.

We assure the Town that we can meet its deadline for the audit to be completed by **the end of December** each year. The timing of our audits assumes that the Town staff will close its books and respond to our requests for information in a timely manner. Regardless, we always work diligently with our clients to resolve any issues as quickly as possible so that delays can be avoided altogether.

## Client References

We encourage you to contact our current clients and inquire about our qualifications, the quality of our services and products, and the additional value we bring to the table. Below is a list of six current clients that have accounting and reporting complexities similar to the Town of Readfield.

Name	Contact	Phone	Budget
Town of Standish	Stefan Gesualdi, Finance Director	(207) 842-4659	\$ 15,000,000
Town of North Yarmouth	Rosemarie Roy, Town Manager	(207) 829-3705	\$ 3,700,000
Town of Hollis	Mike Seely, Selectman	(207) 929-8552	\$ 2,200,000
Town of Sebago	Michelle Bukoveckas, Town Clerk	(207) 787-2457	\$ 5,200,000
Town of North Haven	Joene Adams, Treasurer	(207) 867-4433	\$ 4,500,000
Town of Whitefield	Tony Marble, Selectman	(207) 540-3175	\$ 3,700,000

These clients have accounting and reporting complexities similar to the Town of Readfield, including:

- All of the clients listed maintain multiple fund types, including special revenue funds, capital projects funds, permanent funds, enterprise funds, and fiduciary funds. We are well-versed in auditing interfund transactions and ensuring that our clients' financial statements are presented in accordance with GASB reporting standards for fund accounting.
- All of the listed clients present data about their fixed assets and capital lease obligations. We assist our clients in maintaining an accurate fixed asset schedule and assist them in calculating depreciation expenses accurately.
- All of our clients prepare budgets and present budget-to-actual schedules. We provide consulting on budgeting for capital and infrastructure improvements, appropriate levels of unassigned fund balances, and other budgetary considerations.
- All of our clients require assistance in preparing the MD&A, financial statements, and supplementary schedules. We ensure that appropriate supplementary schedules are prepared so that management and boards can make good decisions and that the MD&A is clear, concise, meets reporting standards, and adds value to readers.
- Most of our clients require some additional training and advice throughout the year on how to properly record unusual or complex transactions, how to improve their internal controls, or on general financial management issues. We assist our clients in maintaining their accounting systems and to address their needs.

If you would like additional client references, we will be happy to provide them to you. A full list of our audit clients is attached in Appendix C.

## Audit Engagement Team

The team members who we will assign to handle your audit are as follows:

*Marc R. Roy, CPA*

Director of Financial Reporting Services

Marc earned his master's degree in Accounting and Financial Management from the University of Maryland University College. He is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants. His focus in public accounting has been in audits, reviews, and consulting services. He has audited dozens of towns, schools, water districts, not-for-profits, and employee benefit plans. He is passionate about teaching accounting to students and clients alike and serves as an adjunct faculty member at Central Maine Community College.

Marc's responsibility is to oversee all financial reporting engagements and to work one-on-one with clients to ensure that all their needs are being met.

Marc will be the Town's primary point of contact with the firm and will coordinate all services provided under this engagement.



*Donald E. Talbot, CPA*

Consulting Partner



Don is widely regarded as one of the leading figures on Maine municipal government accounting and auditing, having conducted and managed hundreds of these engagements over the last thirty-five years. He is a graduate of the University of Ottawa and a member of the American Institute of Certified Public Accountants.

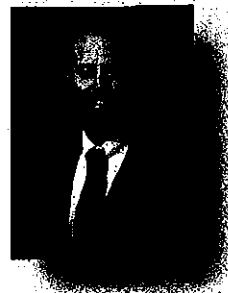
Don's responsibility as the Consulting Partner is to lend his years of experience and expertise to the financial reporting team. He reviews all engagements for quality control. Don also serves as an invaluable resource to our clients by using his extensive knowledge of municipal-specific practices to help them make sound financial and accounting decisions.

*Alan Goodwin, MSA*

Audit Manager

Alan earned a master's degree in Accounting from Southern New Hampshire University and a bachelor's degree in Accounting from Roger Williams University. He has 10 years of auditing experience working with municipalities all across New England. His career has been focused on governmental financial statement audits and Single Audits, but he also has experience in performing forensic audits as well as commercial audits. Alan is a member of the Government Finance Officers Association Special Review Committee (GFOA SRC) and served for several years as the Treasurer of Brookline, New Hampshire.

Alan's responsibility is to manage the day-to-day tasks of the engagement. He will also serve a common point of contact with the Town's management and staff throughout the engagement.



**Marjorie Hall, CPA**  
**Audit Reviewer**



Marge is a graduate of Nasson College and is a Certified Public Accountant. With over 35 years of accounting experience, she has had the opportunity to serve in multiple roles, including as an internal auditor in the banking industry and as an accounting manager at several firms in numerous industries. She has over 15 years of experience in public accounting where she has focused on municipalities, schools, and nonprofits. She is a member of the American Institute of Certified Public Accountants and the Maine Society of Certified Public Accountants.

Marge's responsibility is to perform a detailed review of the audit procedures performed, the accuracy of calculations and metrics used, and the format, completeness, and clarity of the financial statements and note disclosures prepared. This provides a secondary level of internal review to ensure audit quality.

In addition to the above key staff members, we have a full staff of CPAs and staff accountants who will assist in various aspects of executing the audit to ensure its timely completion. If changes of key personnel occur during the engagement, we will discuss it with you as soon as possible and identify their replacements.

### **Compensation**

The maximum total fee to perform the required services each year will be:

<b>Fiscal Year 2018</b>	<b>\$ 6,000</b>
<b>Fiscal Year 2019</b>	<b>6,500</b>
<b>Fiscal Year 2020</b>	<b><u>7,000</u></b>
<b>Three-Year Total</b>	<b><u>\$ 19,500</u></b>

These fees assume a normal level of work for a medium-sized municipal client with multiple funds and between twelve and twenty-four proposed adjustments. If out-of-scope work is required, or an unusually high number of adjustments are necessary to correct the books, we will discuss the additional costs with management to arrive at a mutually agreeable solution.

If additional services are required outside the scope of the audit engagement and normal correspondence, our hourly rates range from \$100 - \$150 per hour, depending on the level of service needed. These services will be negotiated separately to arrive at a mutually beneficial agreement.

Please refer to Appendix A for the *Contract for Annual Audit Proposals*.

## How Our Firm is Different

**We serve as your accounting and finance coaches.** We understand that clients want more value from their CPA firm than just coming in once a year to perform an audit. Our approach is to coach our clients on the complex aspects of accounting, financial management and reporting, and internal controls throughout the year. Our clients perform better when they have a fundamental understanding of the issues facing their organization – we aim to provide that foundation for them through a variety of methods.

For example, we present to our clients, free of charge, a series of seminars designed to elevate their understanding of accounting principles and Internal controls that can help them improve efficiency and effectiveness of their operations and increase the likelihood of achieving organizational objectives. We are currently developing online video tutorials, free to our clients, to answer commonly asked questions and demonstrate how to properly record complex accounting transactions. We also offer free telephone and email consulting on issues that arise during the year, and our responses don't just answer the question at hand, but explain *why* the answer is what it is so that your management and staff will understand the underlying principles and be able to apply them to future problems. And finally, we offer, on an additional fee basis, individualized training to employees or we can facilitate workshops on accounting, Internal control, or other financial management topics.

**We are fanatical about quality** – quality in service, quality in client coaching, and quality in end products. We employ a multi-tiered Internal review process to help eliminate errors. We actively encourage continuous improvement in all our processes, so that our clients receive only the best service and products. And, we participate in the American Institute of Certified Public Accountants (AICPA) quality review program administered by New England Quality Review, Inc. which provides our clients with independent assurance of the quality of our work. See Appendix B for our latest peer review report dated November 17, 2015.

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*"Without question these accountants go the extra mile. In particular, I have benefited from their free series of seminars they offer to clients. This education has helped strengthen my understanding of accounting as well as improve our internal controls."*

Aaron Miller  
Town Administrator  
Town of Whitefield

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*"The BTR team presents a professional, non-threatening demeanor. Our Board has expressed publicly their extreme level of satisfaction and confidence in BTR and our audit."*

Scott Poulin  
Director of Finance  
MSAD 51

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## Our Commitment to You

- We are committed to elevating the quality and reliability of your accounting and financial reporting systems.
- We are committed to going beyond routine functions provided by other CPA firms.
- We are committed to delivering an exceptional level of service that fosters long-term relationships.
- We are committed to being your most trusted consultants.

We are confident that we possess the necessary combination of technical expertise, resources, and commitment to serve the Town of Readfield in the finest professional sense.

If you wish to discuss any aspects of our proposal or would like to notify us of your acceptance of our bid, please contact us at:

Berry Talbot Royer  
6 Fundy Road, Suite 100  
Falmouth, Maine 04105-1705  
(207) 781-3445 (phone)  
(207) 781-3578 (fax)

[mroy@btr-cpa.com](mailto:mroy@btr-cpa.com)  
[dtalbot@btr-cpa.com](mailto:dtalbot@btr-cpa.com)  
[agoodwin@btr-cpa.com](mailto:agoodwin@btr-cpa.com)

*Thank you for considering our firm. We look forward to serving you.*

**Appendix A**



**CONTRACT FOR ANNUAL AUDIT PROPOSALS**

**Town of Readfield**

**Page 1 of 3**

To: **The Town of Readfield**  
Attn: Eric Dyer, Town Manager  
8 Old Kents Hill Rd  
Readfield, ME 04355

Municipal Officials:

**THE UNDERSIGNED HEREBY DECLARES that:**

- A. No person other than those named herein are interested in this proposal or in the Contract proposed to be taken; that it is made without any connection with any other person or persons making any proposal for the same work, and is in all respects fair and without collusion or fraud; that no person acting for or employed by the Town of Readfield is now or will hereafter be directly or indirectly interested therein, or in any portion of the profits thereof in any manner which is unethical or contrary to law;
- B. The information contained herein relating to the work has been read;
- C. In the event the vendor fails to enter into such a written Contract, the Town may determine that the bidder has abandoned the Contract, and thereupon the acceptance of this proposal and the award shall be null and void, and that the proposal guarantee may be forfeited in whole or in part to the Town as the Town may determine; and
- D. By entering into such a Contract, the vendor agrees to furnish all materials herein required, within the time stipulated by the Town, to perform all services and to assume all liabilities and obligations connected therewith, all in accordance with the Contract, Specifications, and Instructions to Bidders, all of which are made a part hereof, and will accept in full payment therefore the following sums, to wit:

**CONTRACT FOR ANNUAL AUDIT PROPOSALS**

**Town of Readfield**

**Page 2 of 3**

The undersigned representative of Berry Talbot Royer

\_\_\_\_\_

hereby submits the following bid proposal on the work as specified:

The undersigned hereby submits the following bid for 2018, 2019, and 2020 audits of the Town of Readfield based on the specifications dated.

***Initial Term:***

a. 2018 Audit

1. Town Audit Cost \$ 6,000

b. 2019 Audit based on a \$ 500 increase

1. Town Audit Cost \$ 6,500

c. 2020 Audit based on a \$ 500 increase

1. Town Audit Cost \$ 7,000

***Optional: Extensions may be negotiated at a future date.***

d. 2021 Audit based on a \_\_\_\_\_ increase

1. Town Audit Cost \_\_\_\_\_

e. 2022 Audit based on a \_\_\_\_\_ increase

1. Town Audit Cost \_\_\_\_\_



**System Review Report**

November 17, 2015

To the Owners  
Berry Talbot Royer  
and the Peer Review Committee of  
New England Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Berry Talbot Royer (the firm) in effect for the year ended May 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Berry Talbot Royer in effect for the year ended May 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Berry Talbot Royer has received a peer review rating of *pass*.

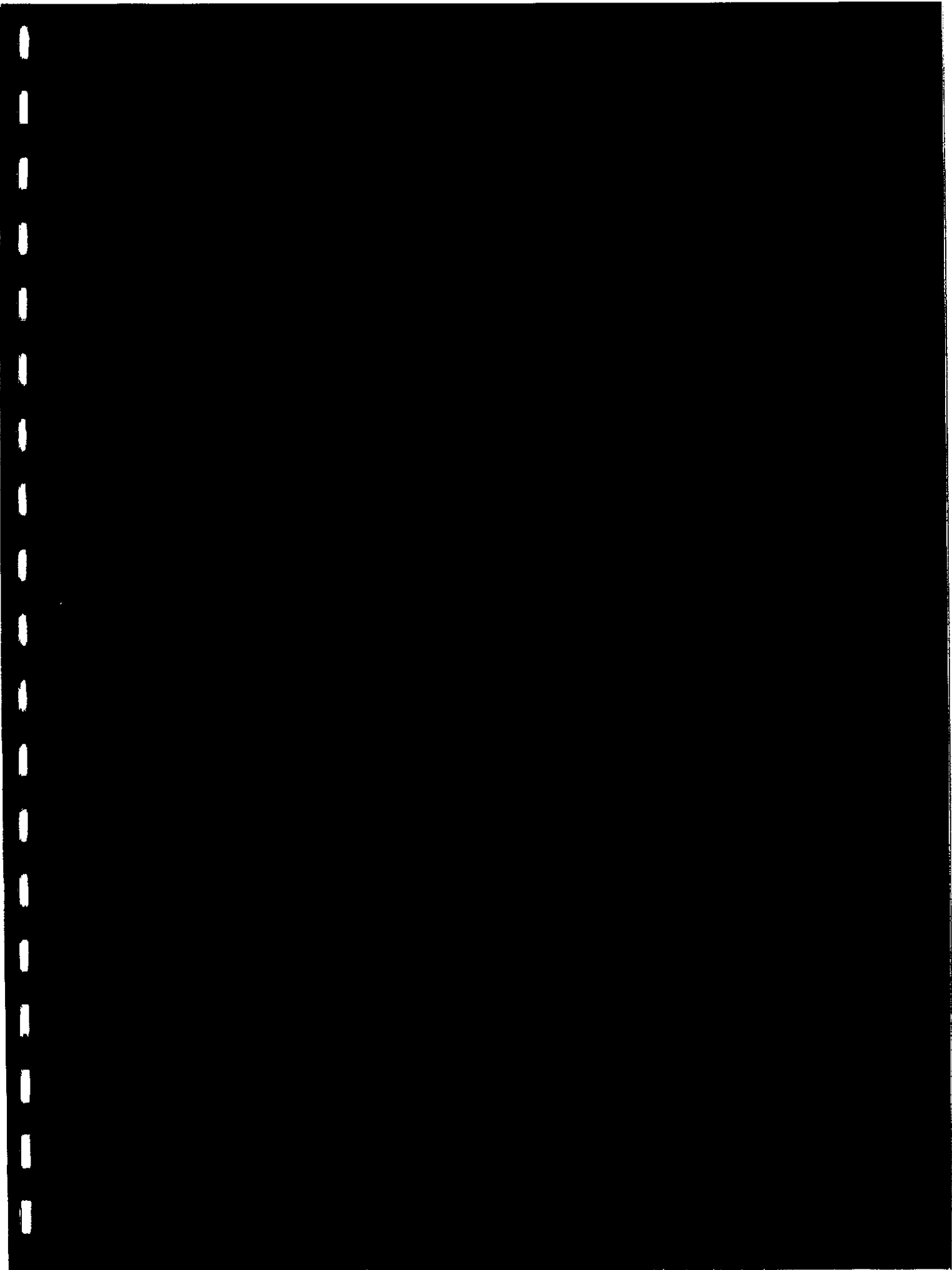
*Love, Cody & Company, CPAs, P.C.*

115 Elm Street • P.O. Box 319 • Bennington, Vermont 05201-0319  
(802) 442-5552 • (800) 894-5511  
Facsimile: (802) 442-7314 • e-mail: [mail@lovecody.com](mailto:mail@lovecody.com)  
[www.lovecody.com](http://www.lovecody.com)

## Appendix C

## List of Current and Recent Audit Clients

<u>Municipalities</u>	<u>Water and Sewer Districts</u>
Town of Boothbay	Berwick Sewer District
Town of Bridgton	Brunswick & Topsham Water District
Town of Chebeague Island	Kennebunk Sewer District
Town of Frye Island	Kennebunk Kennebunkport Wells Water
Town of Hollis	Limerick Sewer District
Town of Islesboro	Limerick Water District
Town of North Haven	Ogunquit Sewer District
Town of North Yarmouth	Sanford Water District
Town of Searsmont	Yarmouth Water District
Town of Standish	
Town of Sebago	
Town of Whitefield	
Lincoln County	
<u>Schools</u>	<u>Other</u>
Boothbay Boothbay Harbor CSD	BTWD Pension Plan
Edgecomb School Department	Ledgeview Assisted Living
Eustis School Department	Norridgewock Housing Corporation
Georgetown School Department	Community Dental
Islesboro School Department	Allied Cook Construction
Maine School Administrative District 51	
Region 9 School of Applied Technology	
Regional School Unit 9	
Rocky Channels AOS 98	
Southport School Department	
Well-Ogunquit CSD	



PROPOSAL FOR  
FINANCIAL STATEMENT AUDIT

**Town of Readfield**  
Readfield, ME

SUBMITTED BY:

**RHR SMITH & COMPANY**  
*Certified Public Accountants*

3 Old Orchard Road  
Buxton, Maine 04093  
June 6, 2018

(207) 929-4606 | (800) 300-7708

Contact:  
Ronald H.R. Smith, CPA, CFE  
Managing Partner

[www.rhrsmith.com](http://www.rhrsmith.com)

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Proven Expertise & Integrity

June 6, 2018

Eric Dyer  
Town Manager, Town of Readfield  
8 old Kents Hill Road  
Readfield, Maine 04355

Dear Mr. Dyer,

Thank you for giving us the opportunity to submit the following proposal to perform the audit of the Town of Readfield. The information you requested about our firm, our qualifications and the services we provide are enclosed.

We propose to audit the financial statements of the Town of Readfield for the year ending June 30, 2018, through and including the year ending 2020, with an optional extension for an additional two years through 2022. We will conduct the audits in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the General Accounting Office, the Single Audit Act of the United States Office of Management and Budget (OMB) Circular A-133, the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.

RHR Smith & Company specializes in governmental audits, serving municipal, county and tribal governments, as well as schools, housing authorities, sewer and water utilities, and nonprofit corporations with a high concentration of these audits in Maine and Vermont. We are equipped with a dedicated team specializing in non-profit auditing and accounting services tasked to address industry-specific objectives. Our unique and innovative approach allows us to build client relationships based on a shared understanding of your entire organization and its needs. We take the time to get to know our clients, making the audit report an important part of organizational education and improvement. Selecting RHR Smith & Company as your independent auditing firm gives you access to talented, experienced professionals who will meet all of your audit and accounting needs and become valuable resources to the Town of Readfield.

Please do not hesitate to call if you have any questions about this proposal and our services. I can be reached at the office in Buxton at (800) 300-7708. We welcome the opportunity to meet with you and your staff.

Very Best,

Ronald H.R. Smith, CPA, CFE  
Managing Partner

**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

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History

The firm of RHR Smith & Company, Certified Public Accountants was formed by Ronald H.R. Smith in 1997. Since August of 2001, Ronald has been the sole shareholder of the Company. It is a Maine based firm headquartered in Buxton and holds its license to practice in the states of Maine, Vermont, and Massachusetts. Together, Ronald H.R. Smith CPA, CFE, and his staff have over 200 years combined experience providing professional accounting, auditing, computer consulting, and other internal control and financial services.

Organizational Size and Structure

The firm is a professional corporation. Audit opinions are prepared and issued by Ronald H.R. Smith, CPA, CFE, Christina M. Smith, CPA, Bruce R. Nadeau, CPA, Charemon A. Davis, CPA, and Miranda MacDonald, CPA, MBA, RTSBA. Professional accounting and auditing experience are provided by a staff of 25 accountants. All of our accountants are dedicated solely to our governmental auditing practice which makes us able to handle not only audit matters, but the complex accounting or industry matters which may need to be understood during the relationship. We are comprised of auditors, former government finance directors, former government school business managers, and other former seasoned government fiscal leaders. These 25 individuals pride and commit themselves to the governmental industry. The firm also has a dedicated tax practice comprised of 2 professionals to provide tax consultation, tax preparation, tax advice in all areas of taxation, and tax accounting service.

Service Capabilities

The firm specializes in the area of governmental and nonprofit accounting and auditing. Within this field, the following services are provided:

- Reporting on financial statements in three capacities:
  - Audit
  - Review
  - Compilation
- Compliance auditing to meet federal and state requirements.
- Preparation of financial statements.
- Accounting system design.
- Internal control system design.
- Electronic data processing system study, including assistance in implementation.
- Assistance in budgeting procedures, forecasts, and cash flow analysis.
- Tax and bond anticipation requests including lease and bargain purchase financing.
- IRS Section 125 plan design and implementation.
- Assistance and preparation of GFOA Comprehensive Annual Financial Report.
- Other non-attest accounting and consulting services.
- Free client training workshops.

**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

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Firm Experience

RHR Smith & Company conducts over 400 audits for government and nonprofit clients. All audit work is overseen by the Managing Partner, Ronald H.R. Smith, CPA, CFE. The audit and client types are profiled below for audits performed during our fiscal year ending September 30, 2017:

AUDIT TYPE	Number	CLIENT TYPE	Number
GAAS	20	Governmental	185
GAS (Yellow Book)	325	School Districts	192
Single Audit	73	Nonprofits	26
ERISA	0	Utilities	14
Compilation & Review	2	Other	3

We assist three of our clients in preparing CAFR reports, and one of our CPA's serves on the CAFR review team.

*A list of all our governmental clients is included in this document.*

Desk Reviews

The firm has had no federal or state desk reviews or field reviews of its audits during the past three years. None of the employees of the firm are or have been, the subject of disciplinary action taken or pending with state regulatory bodies or professional organizations.

Quality Control

As a member requirement of the American Institute of Certified Public Accountants, the firm is enrolled in the Peer Review Program. Under this program, our firm is required to be audited every three years by another firm of similar size that is independent of our firm. Our quality control reviews include reviews of specific government engagements. Our most recent quality control review was performed in 2015 for the year ended September 30, 2014 and is included in this document.

Peer Review documents are made available for public access on the AICPA website. The firm of RHR Smith & Company also maintains a very structured internal quality control system designed to meet the standards of the American Institute of Certified Public Accountants.

**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

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Independence and Quality Assurance

Our firm adheres to the most rigid standards, including those of the U.S. Government Accountability Office, in ensuring independence and avoiding any real or apparent conflict of interest. We have policies outlining detailed processes for making determinations regarding independence and conduct extensive training in making those determinations. Staff reviews all firm engagements periodically to evaluate the potential for conflict and provides statements regarding any prior or current relationships with clients.

As to this engagement, we are independent of the Town of Readfield. No professional relationship exists between our firm and employees or agencies affiliated with the Town of Readfield.

The Engagement Partner is responsible for ensuring that all staff assigned to the Town's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Contracted Services

Only employees of RHR Smith & Company will be assigned to work on the Town of Readfield audit. We do not utilize any contracted services at this time.

Licensing

The firm is registered in the State of Maine; its Managing Partner, Ronald H.R. Smith, CPA, CFE, is licensed in Maine, and all personnel is duly authorized to practice in the State of Maine according to applicable state statutes.

Our firm employs five Certified Public Accountants, and three Master's level accountants. License numbers are provided for each CPA assigned to this audit team as part of their biographical information.

Professional Organizations

All professional personnel are members of the American Institute of Certified Public Accountants, and the Maine Society of Certified Public Accountants. Ronald, H.R. Smith, CPA, CFE, is also a member of the Association of Certified Fraud Examiners.

Audit Record Retention

All working papers and reports are retained for a minimum of five years after the end of each audit unless notified in writing by a cognizant agency to extend the retention period. Working papers will be made available, upon request from the Town or its designee or the General Accounting Office, at the completion of the audit.

**RHR Smith & Company**  
Certified Public Accountants

TECHNICAL PROPOSAL

Carleton, Lopez & Wiesman CPA's, Inc.  
Certified Public Accountant  
91 Montvale Avenue, 1<sup>st</sup> Floor  
Stoneham, MA 02180

(781) 279-7800  
FAX (781) 279-2345

Member - American  
Institute of Certified  
Public Accountants

Member - MA  
Society of Certified  
Public Accountants

**System Review Report**

May 22, 2015

To the Owner of RHR Smith & Company, CPA's  
And the Peer Review Committee of the  
New England Peer Review

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPA's (the firm) in effect for the year ended September 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the Standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of Employee Benefit Plans.

In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPA's in effect for the year ended September 30, 2014, has been suitably designed and complied with to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*.

RHR Smith & Company, CPA's has received a peer review rating of *pass*.

**Carleton, Lopez & Wiesman CPA's, Inc.**

**RHR Smith & Company**  
**Certified Public Accountants**

**TECHNICAL PROPOSAL**

**Audit Team**

The following table shows the audit team selected for the Town of Readfield, along with their respective roles.

<b>NAME</b>	<b>TITLE</b>	<b>ROLE &amp; RESPONSIBILITY</b>
Ronald H.R. Smith, CPA, CFE	Managing Partner	<i>Engagement Partner:</i> Oversees audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed.
<i>Ron has been an auditor for over 28 years. He is the engagement partner for all audits and also manages many audits.</i>		
Charemon A. Davis, CPA	Audit Director	<i>Audit Director:</i> Implements work plan, supervises and reviews field work, coordinates with the client, conducts a test of controls.
<i>Charemon has been an auditor for over 27 years. She is the Audit Director, while also overseeing all audits.</i>		
Bruce R. Nadeau, CPA	Senior Accountant / Audit Manager	<i>Senior Accountant / Audit Manager:</i> Performs tests of internal controls, substantiates balance sheet accounts. Implements work plan, supervises and reviews field work, coordinates with the client, conducts a test of controls.
<i>John has over 13 years of public accounting experience, with a special expertise in auditing nonprofit and governmental clients.</i>		

**Staff Reassignment**

At RHR Smith & Company, we are proud of the experience and longevity of our employees and take our commitment to audit quality and continuity seriously. We rarely find it necessary to reassign team members during an engagement. If we conduct your audit for several years, we may change members of the audit team to ensure independence and quality control. Any staff changes made during an audit are discussed with client management and should be approved in writing by the client.

**Continuing Education**

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office, and State of Maine Board of Accountancy. The Engagement Partner is responsible for ensuring that all personnel assigned to the School's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

**RHR Smith & Company**  
Certified Public Accountants

TECHNICAL PROPOSAL

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**Ronald H.R. Smith, CPA, CFE**  
North Yarmouth, Maine  
*Managing Partner*

**SUMMARY**

Twenty-eight years of public accounting experience. Specific expertise in the auditing, computer consulting, internal control testing, and other numerous financial tasks of governmental and nonprofit clients.

**PROFESSIONAL HISTORY**

- 1997 - Present      Managing Partner, RHR Smith & Company, Certified Public Accountants, Buxton, Maine
- 1989 - 1997        Senior Audit and Accounting Manager with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine

**EDUCATION**

1988, B.S. degree in Accounting, Saint Joseph's College, Standish, Maine

**CONTINUING EDUCATION**

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office and State of Maine Board of Accountancy.

**LICENSE**

Certified Public Accountant - State of Maine Certificate Number CP 2285  
Certified Public Accountant - State of Vermont Certificate Number 001.0002033  
Certified Fraud Examiner - Credential Number 158186

**PROFESSIONAL ASSOCIATIONS**

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Member of the Association of Certified Fraud Examiners
- Member of the GAO Yellow Book Council

**RHR Smith & Company**  
Certified Public Accountants

TECHNICAL PROPOSAL

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**Charemon A. Davis, CPA**  
Cherryfield, Maine  
*Audit Director*

**SUMMARY**

Twenty-seven years of public accounting experience. Specific expertise in auditing, computer consulting, internal control testing, accounting and other financial processes related to the needs of governmental and nonprofit clients.

**PROFESSIONAL HISTORY**

2002 - Present	Audit Director, RHR Smith & Company, Certified Public Accountants, Buxton, Maine
2000 - 2002	Principal, Charemon Willey-Staples, Certified Public Accountant
1997 - 1999	Principal, Hollingworth & Willey, Certified Public Accountants, Bangor, Maine
1989 - 1997	Auditor, Brantner & Thibodeau, Certified Public Accountants, Bangor, Maine

**EDUCATION**

1989, B.S. degree in Accounting, University of Maine at Machias, Machias, Maine

**CONTINUING EDUCATION**

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

**LICENSE**

Certified Public Accountant - State of Maine Certificate Number CP 2612

**PROFESSIONAL ASSOCIATIONS**

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants



**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

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**Bruce R. Nadeau, CPA**  
Auburn, Maine  
*Senior Accountant/Audit Manager*

**SUMMARY**

Thirty-four years of public accounting experience, with 25 of those years as an auditor for the State of Maine, Department of Audit. Specific expertise in the auditing, computer consulting, internal control testing, and numerous other financial tasks of governmental clients.

**PROFESSIONAL HISTORY**

- |                |   |
|----------------|---|
| 2008 - Present | Senior Accountant and Audit Manager, RHR Smith & Company, Certified Public Accountants, Buxton, Maine |
| 2005 - 2008    | Owner of Bruce Nadeau, CPA, LLC   |
| 2004 - 2008    | Director of Special Projects, State of Maine, Bureau of General Services, Augusta, Maine              |
| 1983 - 2004    | Auditor III, State of Maine, Department of Audit, Augusta, Maine                                      |

**EDUCATION**

1983, B.S. degree in Accounting, University of Southern Maine, Portland, Maine

**CONTINUING EDUCATION**

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants, the Government Accounting Office, and State of Maine Board of Accountancy

**LICENSE**

Certified Public Accountant - State of Maine Certificate Number 2218

**PROFESSIONAL ASSOCIATIONS**

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Board Member, Great Falls Credit Union, Lewiston, Maine
- Board Member, Advocates for Children, Lewiston, Maine

**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

References

We are experienced in performing audits for state and local governments under standards that include GAS (Yellow Book), and Single Audit Act (Uniform Guidance), and we understand the audit requirements of the states in which we practice. We currently audit and provide accounting services for many governments and governmental organizations in the State of Maine. Some of those similar to the Town of Readfield audit are listed below:

Brigette Williams, Finance Manger	
Maranacook Area School District (Regional School Unit 38)	
45 Millard Harrison Drive, Readfield, Maine 04355	P. (207) 685-3336
<i>Audit of Financial Statements</i>	

Joel Downs, Finance Director	
Town of Kennebunk	
1 Summer Street, Kennebunk, Maine, 04043	P. (207) 982-2102 x 1327
<i>Audit of Financial Statements</i>	

Amy Byron, Treasurer	
Town of Livermore	
10 Crash Road, Livermore, Maine 04253	P. (207) 897-3207
<i>Audit of Financial Statements</i>	

RHR Smith & Company  
Certified Public Accountants

TECHNICAL PROPOSAL

GOVERNMENTS & GOVERNMENT AGENCIES

THE ABOVE LIST IS NOT EXHAUSTIVE

Acton, Town of *	Gouldsboro, Town of
Androscoggin, County of	Grand Isle, Town of *
Auburn Housing Authority	Gray, Town of
Baldwin, Town of	Greenville, Town of *
Baring Plantation	Harpwell, Town of
Bath, City of	Harrington, Town of
Belgrade, Town of	Harrison, Town of
Bellows Falls Village Corporation (VT)	Hartford, Town of
Berlin Housing Authority (NH)	Hiram, Town of
Berwick, Town of	Houlton, Town of
Brooks, Town of	Housing Authority of Fort Fairfield
Brownfield, Town of	Howland, Town of
Bucksport, Town of	Hudson, Town of
Burlington, City of (VT)	Industry, Town of
Burnham, Town of	Jay, Town of
Bustins Island Village Corporation	Jonesboro, Town of *
Buxton, Town of	Kennebec, County of
Camden, Town of	Kennebec Valley Regional Waste Corp.
Canton, Town of	Kennebunk, Town of
Carmel, Town of	Killington, Town of (VT)
Carrabassett Valley Sanitary District	Kittery, Town of *
Carrabassett Valley, Town of *	Lake Region Bulky Waste Facility
Casco Bay Island Transit District	Lewiston, City of *
Casco, Town of	Limerick, Town of
Casco-Naples Transfer Station	Lincoln Plantation
Central Penobscot Solid Waste	Magalloway Plantation
Chelsea, Town of	Maine Port Authority
Cherryfield, Town of *	Manchester Sanitary District
Chester, Town of (VT)	Manchester, Town of
Chesterville, Town of	Meddybemps, Town of
Chittenden County Transportation Authority (VT)	Midcoast Economic Development District
Codyville Plantation	Midcoast Solid Waste Corporation
Coplin Plantation *	Millbridge, Town of
Cornth, Town of	Millford, Town of *
Cornish, Town of	Morrill, Town of
Cumberland, County of	Mount Vernon, Town of
Cutler, Town of *	Naples, Town of
Denmark, Town of	New Gloucester
Dixfield, Town of	New Sharon, Town of
Eastern Slope Airport Authority	Newcastle, Town of *
Ellot, Town of	Newry, Town of
Embden, Town of	Norridgewock, Town of
Eustis, Town of	North Berwick Sanitary District
Fairfield, Town of	North Berwick, Town of
Farmington, Town of	Oakfield, Town of
Ferrisburgh, Town of (VT)	Ogunquit, Town of
Franklin, County of	Old Orchard Beach, Town of
Franklin County Unorganized Territories	Ottsfield, Town of
Freedom, Town of	Oxford County Unorganized Territory
Fryeburg, Town of	Oxford, Town of

RHR Smith & Company  
Certified Public Accountants

TECHNICAL PROPOSAL

**GOVERNMENTS & GOVERNMENT AGENCIES**

*Includes School Department*

Palermo, Town of	Strong, Town of
Palmyra, Town of	Sweden, Town of
Paris, Town of	Temple, Town of
Phillips, Town of	Topsham Sewer District
Piscataquis, County of	Turner, Town of
Piscataquis County Unorganized Territories	Two Bridges Jail Authority
Pittsfield, Town of	Two Rivers-Ottawaquechee Reg. Comm. (VT)
Poland, Town of	Union, Town of
Porter, Town of	Unity Township
Presque Isle Housing Authority	Unorganized Territories - Maine Dept. of Audit
Readfield, Town of	Van Buren, Town of
Rockingham, Town of (VT)	Vassalboro Sanitary District
Rockport, Town of	Vassalboro, Town of
Rome, Town of	Vernon, Town of (VT)
Rumford, Town of	Waldoboro, Town of
Sabattus, Town of	Warren, Town of
Sandy River Plantation	Washington County Council of Governments
Sangerville, Town of	Waterboro, Town of
Slaney, Town of	Waterford, Town of
Somerset, County of	Wayne, Town of
Somerset, County of- UT	Wells, Town of
South Berwick Sewer District	Whitneyville, Town of *
South Burlington, City of (VT)	Winn, Town of
Southwest Harbor, Town of	Winthrop, Town of *
Starks, Town of	Wiscasset, Town of *
Steuben, Town of	Woodville, Town of *
Stonington Sanitary District	York, County of
Stonington, Town of	

**SCHOOL DISTRICTS & DEPARTMENTS**

Addison Central Supervisory Union (VT)	Regional School Unit No. 52
Addison Northwest Supervisory Union (VT)	Regional School Unit No. 53
Addison Rutland Supervisory Union (VT)	Regional School Unit No. 55
Bennington Rutland Supervisory Union (VT)	Regional School Unit No. 61
Burlington School District (VT)	Regional School Unit No. 63
Caledonia North Supervisory Union (VT)	Regional School Unit No. 68
Chittenden South Supervisory Union (VT)	Regional School Unit No. 72
Franklin Northeast Supervisory Union (VT)	Regional School Unit No. 78
Franklin Northwest Supervisory Union (VT)	River Valley Technical Center (VT)
Franklin West Supervisory Union (VT)	Rutland Northeast Supervisory Union (VT)
Lamolle South Supervisory Union (VT)	Rutland Southwest Supervisory Union (VT)
Mill River Unified Union School District (VT)	South Burlington School District (VT)
North Country Supervisory Union (VT)	Southwest Vermont Supervisory Union (VT)
Orleans Central Supervisory Union (VT)	Springfield School District (VT)
Orleans Southwest Supervisory Union (VT)	Two Rivers Supervisory Union (VT)
Patricia Hannaford Reg. Tech. Sch. (VT)	Washington Central Supervisory Union (VT)
Regional School Unit No. 6	Washington West Supervisory Union (VT)
Regional School Unit No. 13	White River Valley Supervisory Union (VT)
Regional School Unit No. 37	Windsor Central Supervisory Union (VT)
Regional School Unit No. 38	Windsor Northwest Supervisory Union (VT)
Regional School Unit No. 44	Windsor Southeast Supervisory Union (VT)

**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

**NONPROFIT ORGANIZATIONS**

Acadia Academy  
Addison Point Specialized Services  
Androscoggin Valley Council of Governments  
Baxter Academy for Technology and Science  
Belgrade Regional Conservation Alliance  
Calais Methodist Home, Inc.  
Coastal Counties Workforce, Inc.  
Cobscook Community Learning Center  
College Guild  
Cornville Regional Charter School  
Down East R C & D  
Eastern Trails Management District  
Eastport Non-Profit Housing Corporation  
Genesis Community Loan Fund  
Grand Chapter of Maine, Order of the Eastern Star  
Home Counselors Inc.  
Kennebunkport Conservation Trust  
Maine Connections Academy  
Maine Huts & Trails  
Mid Maine Homeless Shelters  
Noll-Tripinawzk Corporation  
Northeastern Vermont Development Association (VT)  
Northern Maine Development Commission  
River Valley Healthy Communities Coalition  
Rural Community Action Ministry  
Sacopee Rescue, Inc.  
Sacopee Valley Health Center  
Senior Needs Committee of Wells & Ogunquit  
Snow Pond Arts Academy  
South Buxton Cemetery Association  
Sunrise County Economical Council  
Syntro  
Washburn-Norlands Living History Center  
Western Maine Transportation Services, Inc.

**FOR PROFIT**

Vacationland Estates Resort

**TRIBAL GOVERNMENTS**

Aquinnah Wampanoag Tribal Housing (MA)  
Aroostook Band of MicMacs  
Penobscot Indian Nation  
Pleasant Point Housing Authority

**UTILITIES**

Alfred Water District  
Canton Water District  
Harrison Water District  
Jay Village Water District  
Livermore Falls Water District  
Mount Blue Standard Water District  
North Jay Water District  
Rangeley Water District  
Rumford Water District  
Sabattus Sanitary & Water District  
Strong Water District

TECHNICAL PROPOSAL

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General Audit Approach

We believe the audit process should be an integral part of how an entity can achieve organizational improvement. An audit can reveal opportunities to improve internal processes and controls, enhance accuracy and efficiency, and increase understanding of the financial position of the entity.

Our technical approach is to use standard programs to direct and document the audit. Auditors use programs to determine the level of examination needed, guide conversations with management, document procedures and tests of controls and gather valuable information. All of our processes are customized, meaning our specific approach is unique to each client. This is a necessity when working with unique organizations of varying size, level of wealth and sophistication, the scope of public services and programs, staff experience and history.

We view our engagements as an ongoing professional relationship, and your auditor and other professionals at our firm will be available to assist with consultation, accounting and other services throughout the year.

Overall Technical Approach

The audit will employ techniques to provide evidence to substantiate the financial statement assertions. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

The firm uses PPC audit programs to direct and document the audit. These programs are very extensive and are selected based on materiality factors. A list of some audit programs we typically use include:

- General Procedures
- Minutes, Contracts, Policies
- Cash
- Investments
- Revenue, Receivables, Notes Receivable and Receipts
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Inventories
- Property, Equipment, and Capital Expenditures
- Debt and Debt Service Expenditures
- Fund Equities
- Grants and Similar Programs
- Insurance and Self Insurance

**RHR Smith & Company**  
Certified Public Accountants

TECHNICAL PROPOSAL

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Financial statements and schedules will be prepared from the School's internal financial statements as for each fiscal year end. The financial statements will be presented in accordance with generally accepted accounting principles. All required footnote disclosures will also be included.

Sampling Technique

Audit sampling will be in accordance with the American Institute of Certified Public Accountants Audit and Accounting Guide-Audit Sampling. Audit sampling will be utilized where it will be the most efficient and effective audit tool in the circumstance.

Three phases of audit sampling will be performed: planning, selection and evaluation. The actual selection process will include random, systematic, and haphazard selection.

Scope of Work

*Engagement Summary*

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. We will also perform and report on any other procedures necessary to comply with Government Auditing Standards (Yellow Book and Single Audit). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the requirements of the State of Vermont Department of Audit. It will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions.

Our audit will include obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements.

TECHNICAL PROPOSAL

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An audit is not designed to provide assurance on internal controls or legal and regulatory compliance or to identify deficiencies in those controls and compliance. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements. We use a risk-based approach to determine which laws and regulations to test, which includes the use of interactive audit software which allows us to design our field work and tests based on individual client structure, individual needs, and real-time information as we progress. This program's ability to adjust audit designs will indicate additional test work that may be needed based on the level of risk.

We will express an opinion on the fair presentation of the Town's basic financial statements taken as a whole and supporting schedule, in conformity with generally accepted accounting principles and procedures applicable to governmental and nonprofit organizations.

In connection with the examination of the records and financial statements, we will review the system of internal control, operating procedures, and compliance with the budgetary and legal requirements by the Town. The review of the internal controls will include an annual review of the related processing controls within the Town's operations, to include developing an understanding of policies involving security, documentation, controls and data retention, and testing adherence to those policies. The approach we use includes staff interviews and completing and examining questionnaires.

The Engagement Partner, Audit Supervisor and Audit Manager are available to coordinate with Management regarding scheduling and planning the audit, understanding the control environment, and discussing any management issues that may arise during the audit. The Auditor will issue a letter to Management listing problem areas and suggested improvements. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations.



**RHR Smith & Company**  
Certified Public Accountants

**TECHNICAL PROPOSAL**

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Engagement Outline

The engagement will include the following:

- Audit plans developed and reviewed with appropriate officials, appointed staff and cognizant federal agencies, if necessary.
- Audits of the entity's financial statements in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the General Accounting Office, the Single Audit Act of the United States Office of Management and Budget (OMB) Circular A-133, the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.
- Separate reports on supplementary information required by Government Auditing Standards and OMB Circular A-133.
- Entrance, exit and progress conferences. The Engagement Partner, Audit Supervisor and/or Audit Manager will conduct all required conferences with the Board of Directors and/or designated others and will be available to attend public meetings at which the audit report may be discussed. The audit will conduct and interview with the Treasurer at the conclusion of the audit.
- Preparation of financial statements and required supporting schedules. Draft statements will be submitted for review to the appropriate parties.
- Presentation of Management Letter to make known certain recommendations which, if implemented, would, in our opinion, increase efficiency, improve internal controls and improve financial management policies.

TECHNICAL PROPOSAL

Audit Schedule

- *Preliminary Work:* Preliminary audit work and audit planning will be conducted as soon as possible for the June 30, 2018 audit, based on discussions with Management at an entrance conference conducted at the onset of the engagement. For future years, the preliminary audit work will begin prior to June 15<sup>th</sup>.
- *Planning:* An audit plan will be provided at a progress conference with the key personnel before field work begins. The role of Town officials in the audit will be discussed, and a list of schedules to be prepared by the staff of Town of Readfield will be provided.
- *Field Work:* Field work will commence based on a mutually agreed upon date after discussions with management.
- *Audit:* An entrance conference with the Town Manager and/or other designated others to commence year-end audit work will be conducted as soon as possible after the execution of the contract. Town personnel will prepare trial balances and supplemental schedules by the first day of field work, and will make recommendations, revisions and suggestions on the draft reports within five (5) business days of receiving them.
- *Audited Basic Financial Statement Package*
  - Draft set of financial statements and management will be provided following the completion of the audit and prior to December 31<sup>st</sup>.
  - Ten (10) signed and bound copies, one unbound copy and an electronic copy of the independent auditors' report and basic financial statements with all the above-mentioned reports for the Town, Provisions of Uniform Guidance and all reports required by Government Auditing Standards delivered following the acceptance of the draft and prior to December 31<sup>st</sup>.
- *Management Letter*
  - A detailed letter listing items which go beyond the entity's internal control structure will be provided to the Town of Readfield and each component unit. Management letters deal with operational and administrative efficiencies and other items of perceived benefit to the Town of Readfield. A draft of the letter will be presented at the exit interview at the conclusion of the audit. Seven (7) hard copies and one (1) electronic copy will be provided to the Town of Readfield no later than December 15<sup>th</sup>.

**RHR Smith & Company**  
Certified Public Accountants

TECHNICAL PROPOSAL

Estimate of Hours and All-Inclusive Maximum Fee

Staff	Rate	Preparation of Financial Statements	Audit of Financial Statements	Total Hours	Cost
<b>Engagement Partner</b>	\$125	1	7	8	<b>\$1,000</b>
<b>Senior Accountants</b>	\$100	8	16	24	<b>\$2,400</b>
<b>Staff Accountants</b>	\$85	9	31	40	<b>\$3,400</b>
<b>Total</b>		18	54	72	<b>\$6,800</b>

**AUDIT PRICE WILL NOT EXCEED \$6,800 broken down as follows:**

**Audit Year - June 30, 2018: \$6,800**  
**Audit Year - June 30, 2019: \$6,800**  
**Audit Year - June 30, 2020: \$6,800**

*Optional two one-year extensions upon mutual agreement of both parties:*

**Audit Year - June 30, 2021: \$7,000**  
**Audit Year - June 30, 2022: \$7,000**

**Additional Price of Single Audit, if needed: \$2,500 Annually**

Our price includes travel and all out of pocket expenses related to the audit, and all client communications related to the audit.

Other Services

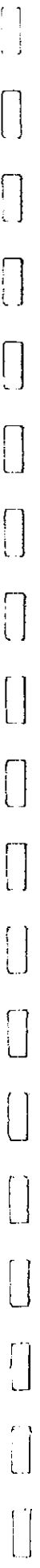
Hourly rates for accounting services beyond the scope of the audit through non-attest engagements:

- Management Advisory and Consulting: \$125 to \$150 (Principal)
- Accounting Services: \$100 to \$125

Hourly rates are based on the level of expertise required and are subject to change.

Invoicing

**Progress bills are sent periodically as work progresses. The final bill will not be sent until the audit is complete and presentation has been made to the Town of Readfield.**



**PROPOSAL FOR  
AUDIT SERVICES  
FOR**



**June 1, 2018**

**PURDY  
POWERS**   
**& COMPANY**  
CPAs & BUSINESS ADVISORY

**David Shorette**  
CPA, CVA  
*Shareholder*

[dshorette@purdypowers.com](mailto:dshorette@purdypowers.com)

**PURDY  
POWERS**   
**& COMPANY**  
CPAs & BUSINESS ADVISORY

**Maria Mitropoulos**  
CPA  
*Manager*

[mmitropoulos@purdypowers.com](mailto:mmitropoulos@purdypowers.com)

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June 1, 2018

Mr. Eric Dyer, Town Manager  
Town of Readfield  
8 Old Kents Hill Road  
Readfield, Maine 04355

Dear Mr. Dyer:

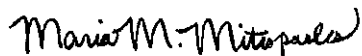
The firm of Purdy Powers & Company, Certified Public Accountants, is pleased to submit this proposal to become the independent auditors for the Town of Readfield .

Based on our review of prior year financial statements and along with our extensive experience of working with municipalities, we firmly believe we can perform the requirements of the engagement in accordance with the required auditing standards. Several years ago, when Greg Gill was the Town Manager and Ernie Mariner was the bookkeeper, we worked on the Town's audit for several years so we do have knowledge of the Town's funds and account structure.

As you read through the pages of the proposal, we think you will see that we are more than just experienced auditors. We want to be a part of your team, and help you meet the challenges of the future. Our proactive group of professionals will bring the highest level of governmental accounting and auditing knowledge to your town through a responsive, flexible and personalized approach to client service and give you the exceptional service our clients enjoy.

If you have any questions about this proposal, we welcome the opportunity to speak with you at any time. Thank you for your consideration.

Sincerely,



Maria M. Mitropoulos, CPA

## INTRODUCTION

Purdy Powers & Company, a local CPA firm located in Portland, Maine, offers a full range of services designed to meet the needs of most businesses, municipalities, nonprofits and individuals. We specialize in serving the nonprofit and government entity sector as well as closely-held businesses and their owners, providing tax, auditing, and consulting services.

Clients rely on us for their regular accounting services and many call on us for sophisticated financial management advice, business and tax planning assistance or for specialized consulting. The reputation of an accounting firm rests on the skills and qualities of its professionals. At Purdy Powers & Company, our principals and staff have the knowledge and expertise to manage all assignments from the preparation of financial statements and tax returns to complex tax planning and management studies.

We are proud of the caliber of our personnel and the technical capabilities they possess. We work hard to provide the training necessary to maintain the high level of technical capability and recruit the best individuals to work with us. Commitment to quality is the basis for our growth and success. Our clients learn to rely on us because we are continually producing quality work.

As a full service accounting firm we are not satisfied with meeting most of your goals, we want to meet all of them.

Our clients at Purdy Powers & Company also benefit from:

- Excellent service and high quality work
- Proven record of increasing efficiency for organizations
- Compliance auditing to meet federal and state requirements (Single Audit Act and Government Auditing Standards)
- Preparation of financial statements (audits, reviews and compilations)
- Accounting system design
- Management advisory and consulting
- Internal control systems operational studies and design
- Electronic data processing system review
- Benchmarking
- Assistance in budgeting, preparing forecasts, and analyzing cash flow
- Access to the BDO Alliance USA (the 5th largest CPA firm in the world)

More than just experienced accountants, we become part of our client's team. Our promise is personalized service and a commitment to help our clients achieve success.



## EXPERIENCE & QUALIFICATIONS

The Firm has an extensive background in the area of governmental accounting and auditing. The Firm provides accounting, auditing, tax, and management advisory services to various publicly funded nonprofit and government entities. In addition to basic governmental accounting and auditing standards, the Firm has significant expertise with regard to the additional auditing requirements of the Single Audit Act, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget's Uniform Guidance, and the Maine Uniform Accounting and Auditing Practices (MAAP IV) for Community Agencies.

The firm is a member of the American Institute of Certified Public Accountants Government Audit Quality Center. Membership requires adherence to strict continuing professional education requirements and provides us timely access to the latest news and updates related to governmental accounting.

The Town of Readfield engagement will be overseen by David J. Shorette, CPA, CVA, managed by Maria Mitropoulos, CPA with the assistance of Erin Abbott, MBA and Michael Nelson. The qualifications of the proposed audit team are included in the following pages.

We realize that while technical capabilities and quality of service are important factors in an engagement team, continuity of personnel is also important. We strive to retain quality individuals by providing a flexible work environment committed to balancing career and personal goals within our team approach. With this approach, one individual does not retain sole knowledge and responsibility for an engagement, preserving continuity with each of our clients.

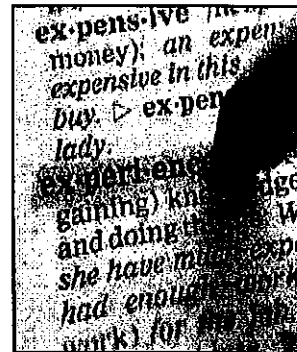
### Independence

Purdy Powers & Company is independent of the Town of Readfield. Requirements with respect to the independence rules, regulations, interpretations, and rulings of the AICPA, the U.S. General Accounting Office's Government Auditing Standards, the State of Maine CPA society, the Maine State Board of Accountancy, state statute and other regulatory agencies have been satisfied.

By virtue of the affirmative statement above concerning Independence, no conflict of interest exists relative to the Town of Readfield .

### License to Practice in Maine

The Firm and certified engagement team members are properly licensed to practice in Maine. No disciplinary action steps have been taken or are pending against the Firm.



## EXPERIENCE & QUALIFICATIONS

### **DAVID J. SHORETTE, CPA, CVA PRINCIPAL**

David has worked as an accountant and business advisor for over 25 years. His broad base of experience includes expertise in servicing closely-held businesses and extends to municipalities and nonprofit organizations. He is an expert with the auditing requirements of the Single Audit Act and *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget's Uniform Guidance.

### **PROFESSIONAL HISTORY**

2002 - Certified Valuation Analyst.

1999 - Joined Purdy Powers & Company through merger of Emerson Frazier & Shorette.

1994 - 1999 - Joined Emerson & Frazier, Certified Public Accountants, Portland, Maine.

1992 - 1994 - Corporate Accountant for a private hospital.

1988 - 1994 - Senior accountant and auditor with a regional CPA firm.

### **EDUCATION**

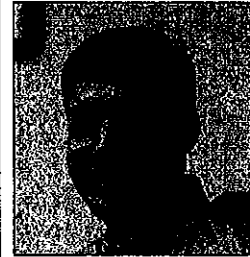
University of Maine, Orono, Maine - B.S. in Business Administration, double concentration: Accounting and Finance, 1988.

### **CONTINUING PROFESSIONAL EDUCATION**

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants, the Government Accounting Office, and the State of Maine Board of Accountancy.

### **LICENSE**

Certified Public Accountant - State of Maine, certificate number 1872.  
Certified Valuation Analyst.  
Member of the American Institute of Certified Public Accountants.



David J. Shorette

## EXPERIENCE & QUALIFICATIONS

### **MARIA MITROPOULOS, CPA ASSURANCE MANAGER**

Maria joined Purdy Powers & Company in 2011 after graduating from Saint Joseph's College of Maine. She is a manager with our audit team, providing services for nonprofit and governmental entities, as well as closely-held businesses. She is an expert with the auditing requirements of the Single Audit Act and *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget's Uniform Guidance.



Maria Mitropoulos

### **PROFESSIONAL HISTORY**

2017 - Promoted to Manager.

2013 - Promoted to senior accountant.

2011 - Joined Purdy Powers & Company as a staff accountant.

### **EDUCATION**

Saint Joseph's College of Maine; Standish, Maine - B.S. in Accounting and Finance

### **CONTINUING PROFESSIONAL EDUCATION**

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants, the Government Accounting Office, and the State of Maine Board of Accountancy.

### **LICENSE**

Certified Public Accountant - State of Maine.

## EXPERIENCE & QUALIFICATIONS

### **Erin Abbott, MBA SENIOR ACCOUNTANT**

Erin joined Purdy Powers & Company in December, 2013 after graduating from Thomas College. She is working as a senior member of the audit team, providing services for not-for-profit and governmental entities. Erin is well versed with the auditing requirements of the Single Audit Act and Government Auditing Standards.

### **PROFESSIONAL HISTORY**

2017 - Promoted to Senior Accountant.

2013 - Joined Purdy Powers & Company.

### **EDUCATION**

Thomas College; Waterville, Maine - B.S. in Accounting

Thomas College; Waterville, Maine - MBA

### **CONTINUING PROFESSIONAL EDUCATION**

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants, the Government Accounting Office, and the State of Maine Board of Accountancy.



Erin Abbott

## EXPERIENCE & QUALIFICATIONS

### **Michael D. Nelson** **STAFF ACCOUNTANT**

Michael joined Purdy Powers & Company in July, 2015 after graduating from the University of Maine, Orono. He is working as a member of the audit team, providing services for not-for-profit and governmental entities. Michael is well versed with the auditing requirements of the Single Audit Act and Government Auditing Standards.

### **PROFESSIONAL HISTORY**

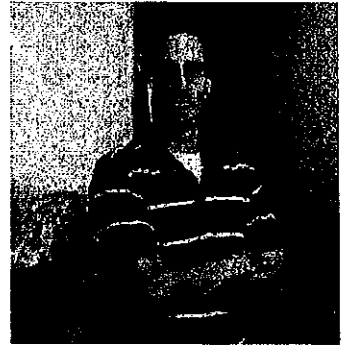
2015 - Joined Purdy Powers & Company.

### **EDUCATION**

University of Maine; Orono, Maine - B.S. Accounting

### **CONTINUING PROFESSIONAL EDUCATION**

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants, the Government Accounting Office, and the State of Maine Board of Accountancy.



Michael Nelson

## EXPERIENCE & QUALIFICATIONS

The following is a partial list of our Municipal clients who currently benefit from our personal service and broad based experience:

Town of Anson  
Anson and Madison Water District  
Anson Madison Sanitary District  
Town of Alfred  
Town of Arrowsic  
Town of Bowdoin  
Town of Canaan  
Town of China  
Town of Fayette  
Town of Georgetown  
Town of Greene  
Highland Plantation  
Highland Plantation School Department  
Jobs for Maine Graduates  
Town of Leeds  
Town of Litchfield  
Maine Lobster Promotion Council  
Town of New Portland  
Town of Northport  
Northport Village Corporation  
Town of Pittston  
Madison Electric Works  
Sanford Sewerage District



## EXPERIENCE & QUALIFICATIONS

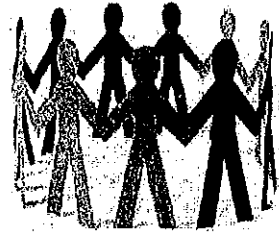
Please feel free to call the following clients of our Firm as a step in your decision process. Each of these individuals has agreed to serve as a reference and we encourage you to ask them about the quality and timeliness of our services.

**Fred Holt**  
Treasurer  
Town of Alfred  
P.O. Box 850  
Alfred, Maine 04002  
(207) 324-5872 x 205

**Mark Robinson**  
Town Manager  
Town of Fayette  
2589 Main Street  
Fayette, Maine 04349  
(207) 685-9391

**Mary McDonald**  
Treasurer  
Town of Georgetown  
P.O. Box 436  
Georgetown, Maine 04548  
(207) 371-2820

**Joyce Pratt**  
Administrator  
Town of Leeds  
P.O. Box 206  
Leeds, Maine 04263  
(207) 524-2451



### SYSTEMS

The Firm has established an internal quality control system to ensure high standard audits and professional financial statements. This system establishes procedures for proper planning, preparation, review, and approval of all audit, review, and compilation engagements. All financial statement engagements are subjected to an in-house review by an independent partner.

To solidify our commitment for a strict internal quality control system, we have enrolled in the American Institute of Certified Public Accountants Peer Review Program, whereby the Firm is subjected to a review or "audit" of its quality control system by another firm of Certified Public Accountants. As an enrolled firm we have a peer review once every three years. Our most recent peer review report follows this section.

### EDUCATION

In order to stay on top of changes in industry practices and standards, the Firm requires each professional staff member to obtain a minimum 40 hours of professional education each year. We routinely attend the national AICPA conferences.

### AUDIT APPROACH

Our audit approach is based on audit manuals, which are supplied to us by Practitioners Publishing Company (PPC). They are the leader in the audit and accounting field and supply manuals to most local and regional firms throughout the United States. This ensures the audit fieldwork and reporting is completed through a systematic and efficient audit approach.

The audit will be a financial and compliance review of all accounts and funds of the Town of Readfield. An audit is based primarily on the selective testing of accounting records and related data. The following is a summary of the audit procedures which will be performed during the engagement:

- Engagement planning
- Determination of materiality level
- Review of board meeting minutes
- Internal control review, walkthrough and risk assessment
- Sampling procedures
- Budget to actual comparison
- Tests of balances and transactions
- Confirmation of cash, investments, receivables and debt
- Vouching of assets and liabilities, income and expenses
- Account analysis
- Analytical review procedures
- Documentation of findings and recommendations
- Audit conclusions and Auditors' report
- Auditor's report in accordance with *Government Auditing Standards* (if applicable)





Any adjustments to financial records required, or recommendations or findings discovered during the course of the audit will be discussed with the appropriate personnel prior to the adjustment of the records or submission in final form.

At Purdy Powers & Company, our audit approach includes the evaluation of current internal control systems. We will document our understanding of the Town of Readfield's financial accounting, reporting and control system for all segments of financial operations using questionnaires and other supporting documentation. We interview accounting and finance staff as part of our evaluation. We perform audit test work (tests of controls and walkthroughs as we deem necessary) to confirm the results of our dialogues. This approach enables us to focus on the people who are the most important component of the internal control system.

The internal control systems consist of the:

- control environment,
- accounting system, and
- control procedures.

Our audit approach will evaluate these components. We will make recommendations, if appropriate, on strengthening internal controls based on our experience and knowledge of internal control systems.

### CONSTANT CONTACT

Throughout the audit process (planning, fieldwork, and the submission of reports and recommendations) we maintain continuing contact to monitor progress and follow-up on open issues. We are accessible throughout the audit and throughout the year.

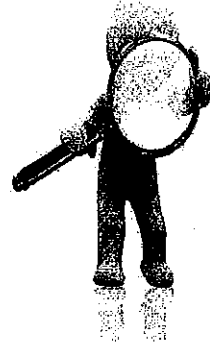
### SERVICES

The following summarizes the services we will provide for you:

- Upon award of the engagement, we will schedule a telephone pre-audit conference with appropriate personnel at a mutually convenient date. It is our firm policy and commitment to provide responsive, personalized service. A list of items needed for commencement of the audit will be provided with the submission of the engagement letter;
- Conduct audit in accordance with United States generally accepted auditing standards and with *Government Auditing Standards* (if applicable);
- Audit fieldwork will be conducted at mutually convenient dates;



- Submission of draft financial statements for review by Town officials;
- Submit an Independent Auditors' Report which expresses our opinion on the basic financial statements based on our audit; Communication with audit committee members or appropriate Board of Selectmen members will be in accordance with standards;
- The audit will meet the requirements of the State of Maine Department of Audit and Title 30-A M.R.S.A. Section 5823;
- Present a Management Letter, if necessary. In this letter, we will include our observations and recommendations regarding current operating practices and procedures. This document provides a way for us to suggest improvements to accounting controls and propose profitability enhancement ideas;
- Preparation of the financial statements and notes to the financial statements in accordance with United States generally accepted accounting principles;
- Work papers will be made available upon request and maintained for a minimum of five years;
- Support for any proposed adjustments to the accounts or records will be supported. There will be a transparent trail from the Town's provided records and the reported amounts in the financial statements.
- Conduct an exit conference with appropriate officials to discuss the audit, the results and any findings; and
- Provide the appropriate number (10) of copies of our audit report and the financial statements; including an electronic format copy.
- Attend up to two public meetings at which the auditor's report may be discussed.



**System Review Report**

January 3, 2017

To the Principals of Purdy, Powers & Company  
and the Executive Committee of New England Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Purdy, Powers & Company (the firm) in effect for the year ended March 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

In our opinion the system of quality control for the accounting and auditing practice of Purdy, Powers & Company in effect for the year ended March 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*.

Purdy, Powers & Company has received a peer review rating of *pass*.



Marcum LLP



Our Firm's resources don't end with the engagement team members. The BDO Alliance USA is a nationwide association of independently owned local, regional and boutique firms. By accessing the resources of BDO and each other, the Alliance presents an opportunity for other accounting and consulting, law, technology and real estate firms to expand services to their clients - without jeopardizing their existing relationships, independence or autonomy.

The BDO Alliance USA was developed to provide member firms with an alternative strategy for gaining competitive advantage in the face of a changing business landscape. For BDO, the Alliance represents an opportunity to enhance relationships with reputable firms that share a mutual business understanding, while expanding national and international distribution networks. Through the Alliance, member firms expand their depth and breadth of industry specific knowledge and experience.

Since its inception, BDO has provided services to the not-for-profit community, including government entities, national trade associations, vocational schools, professional societies, advocacy groups, research organizations, for profit subsidiaries and foundations. Through years of working in this sector, they've developed a significant capability and fluency in the general business issues that may face these organizations. With over 2,000 clients in the not-for-profit sector firm wide, their team of professionals offers the hands-on experience and technical skill to serve the distinctive needs of our not-for-profit clients when we call upon them.

### **WHAT DOES THAT MEAN TO YOU?**

While you will enjoy a relationship with a Maine CPA firm, you gain the vast resources of the country's 5th largest CPA firm and the 120 reputable alliance firm members in over 175 locations in all parts of the globe. These resources offer an extension of the personal relationship with Purdy Powers & Company.

What issues will you face in the coming future? It is sometimes difficult to know the challenges the economy and changes of government administration hold. We can become a member of your team and help face those challenges together with experience, foresight and access to some of the nation's brightest minds.

AN INDEPENDENT MEMBER OF

**BDO**  
ALLIANCE USA

## WHY YOU SHOULD SELECT US

Some of the issues your town will face will be complicated ... we don't stop at a quick answer; we work for the best answer for you and your situation. We have extensive resources and expertise to access on your behalf . . . when you need them.

Personalized service to us means servicing our clients the way they want to be serviced, not the way we think they should be serviced. To accomplish this, we work hard to not only understand the issues facing our clients, but to understand our clients.

Ultimately a CPA firm is a collection of people. When a client hires us, they are hiring our people. The Firm of Purdy Powers & Company is nothing more than the people who work to achieve exceptional results. We create exceptional results because we hire some of the brightest minds and best talent in Maine. We also nurture our select team by providing access to top notch continuing education and creating an environment that fosters enthusiasm and motivation to do superior work on behalf of our clients.

Auditing municipalities and nonprofits is a focus in our firm. We are experts in the area of governmental and nonprofit accounting and auditing. Our firm is a member of the AICPA's Government Auditing Quality Center as well as the BDO Not-for-Profit Industry Group.



## COMPENSATION

As you do with your own business relationships, Purdy Powers & Company professionals work hard to make our services mutually profitable. Consistent with this goal, our fee structure is designed to provide a fair return for superior, responsive services. We propose to audit the financial statements of the Town of Readfield for the year ended:

June 30, 2018 not to exceed fee of \$15,300

June 30, 2019 not to exceed fee of \$15,300

June 30, 2020 not to exceed fee of \$16,100

The fee is based on the assumption that there will be no significant changes in the internal accounting controls, accounting systems, key personnel or structure of the Town of Readfield; and on the assumption that unexpected circumstances will not be encountered during the audit. Unexpected circumstances would relate to significant errors or irregularities not normally encountered. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur any additional cost.

Our fees are based on our standard hourly rates and the estimated time to complete the engagements. Our standard hourly rates vary depending on the experience level of the individual assigned to the engagement and the technical expertise required. Our standard hourly rates range from \$65 an hour for entry staff to \$250 for specialized advisory services. Our above fee quote includes travel, hotel, and other out of pocket costs.

The firm of Purdy Powers & Company considers its relationship with its clients to be an ongoing, year-round professional relationship. We expect and encourage a certain number of telephone calls throughout the year with questions relating to financial issues, etc... without charge to our clients.



**CONTRACT FOR ANNUAL AUDIT PROPOSALS**

**Town of Readfield**

**Page 1 of 3**

**To: The Town of Readfield**  
**Attn: Eric Dyer, Town Manager**  
**8 Old Kents Hill Rd**  
**Readfield, ME 04355**

**Municipal Officials:**

**THE UNDERSIGNED HEREBY DECLARES that:**

- A. No person other than those named herein are interested in this proposal or in the Contract proposed to be taken; that it is made without any connection with any other person or persons making any proposal for the same work, and is in all respects fair and without collusion or fraud; that no person acting for or employed by the Town of Readfield is now or will hereafter be directly or indirectly interested therein, or in any portion of the profits thereof in any manner which is unethical or contrary to law;**
- B. The information contained herein relating to the work has been read;**
- C. In the event the vendor fails to enter into such a written Contract, the Town may determine that the bidder has abandoned the Contract, and thereupon the acceptance of this proposal and the award shall be null and void, and that the proposal guarantee may be forfeited in whole or in part to the Town as the Town may determine; and**
- D. By entering into such a Contract, the vendor agrees to furnish all materials herein required, within the time stipulated by the Town, to perform all services and to assume all liabilities and obligations connected therewith, all in accordance with the Contract, Specifications, and Instructions to Bidders, all of which are made a part hereof, and will accept in full payment therefore the following sums, to wit:**

**CONTRACT FOR ANNUAL AUDIT PROPOSALS**

**Town of Readfield**

**Page 2 of 3**

The undersigned representative of Purdy Powers and Company

\_\_\_\_\_

hereby submits the following bid proposal on the work as specified:

The undersigned hereby submits the following bid for 2018, 2019, and 2020 audits of the Town of Readfield based on the specifications dated.

***Initial Term:***

**a. 2018 Audit**

1. Town Audit Cost \$15,300

**b. 2019 Audit based on a 0% increase**

1. Town Audit Cost \$15,300

**c. 2020 Audit based on a 5% increase**

1. Town Audit Cost \$16,100

***Optional: Extensions may be negotiated at a future date.***

**d. 2021 Audit based on a \_\_\_\_\_ increase**

1. Town Audit Cost \_\_\_\_\_

**e. 2022 Audit based on a \_\_\_\_\_ increase**

1. Town Audit Cost \_\_\_\_\_



**CONTRACT FOR ANNUAL AUDIT PROPOSALS**

**Town of Readfield**

**Page 3 of 3**

The undersigned declares that the signer of this proposal is:


INDIVIDUAL doing business as \_\_\_\_\_

PARTNERSHIP doing business as \_\_\_\_\_

CORPORATION entitled Purdy Powers and Company

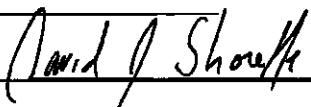
organized under the laws of the State of Maine and having its principal offices at 130 Middle Street, Portland, Maine.

The names of all partners of a partnership or the principal officers of a Corporation will be submitted upon request.

	David J. Shorette, CPA, CVA; Principal
Signature	Print Name and Title
Purdy Powers and Company	130 Middle Street
Print Firm Name	Print Street Address
Portland, Maine 04101	
Print City, State and Zip Code	
Maria Mitropoulos, CPA	mmitropoulos@purdypowers.com
Contact Name	E-mail Address
(207) 775-3496	(207) 775-0176
Area Code and Telephone Number	Area Code and Fax Number

I, David J. Shorette, CPA, CVA  
hereby certify that I do not hold any executive or appointive office in the government of the **Town of Readfield**; furthermore, I do not anticipate holding or seeking office in the Town of Readfield for the duration of this contract. I further certify that the firm that I represent, as named above, is an Equal Opportunity Employer.

Date 6/1/2018

Signature 

## Readfield Town Manager Evaluation Process for periodic 6 month review

The goal of this review is to provide ongoing evaluative communication between the Select Board and Town Manager on a formal basis. The features of this particular evaluation are as follows:

- This is an intermediate type review to occur at 18, 30, etc. months at approximate halfway points (6 months) between annual reviews
- The intermediate process is briefer than an annual review but informative and useful
- The intermediate process will help inform a more thorough annual process
- The intermediate process provides informative direction and helpful feedback to the Town Manager
- The intermediate process provides the Select Board with useful feedback from Town Manager regarding work direction management and challenges

The evaluation format of the intermediate is as follows:

- This intermediate evaluation primarily consists of an oral feedback exchange
- A written single page evaluation form will be used to guide feedback
- The intermediate evaluation is a focused Board and Manager discussion but builds the basis for a 360 degree annual review.

The review process for intermediate and annual reviews observes the following guidelines:

- Reviews are made in the best interest of the larger community with both openness and confidentiality as appropriate
- The community is aware of how the evaluation process is implemented
- The Board speaks with one voice to the Manager striving for consensus feedback but informing the Manager of ranges of feedback if necessary
- Written reviews are appropriately filed

Town of Readfield  
Six Month Town Manager Intermediate Review

Process: Select Board will complete this form in Executive Session together and present it confidentially to the Town Manager in advance of a second Executive Session which includes the Manager to discuss and engage in two-way feedback. The Board may revise its evaluation based on this discussion. The community is informed that the six month review has been completed and a general characterization of the review is shared.

Because this intermediate review process is meant to inform a more in-depth annual process, direction will also be summarized or planned at this review regarding the greater scope of the annual process both in specific evaluative items and a broader range of indicators.

Each of the following areas are rated with the following indicators and characterized with examples and/or observations.

Indicators:

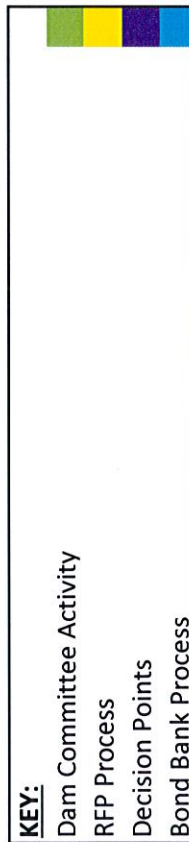
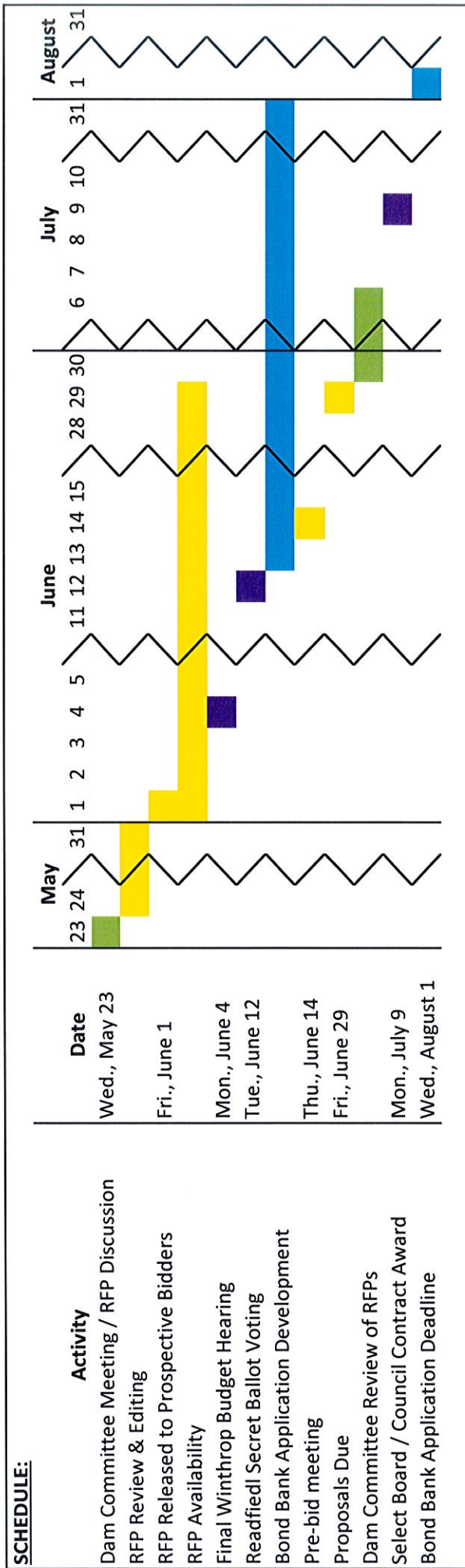
1. Additional Focus Needed
2. Direction Supports Expectations
3. Expectations Achieved or Exceeded
  - Public Service – citizen relations, communications
  - Personnel – hiring, managing, staff relations
  - Financial – fiscal management, budgeting, budget execution, communication
  - Physical Assets – maintenance, planning
  - External Relations – contractors, community engagement, resource development
  - Professional – conduct, policy development and observation
  - Governance – Board/Committee relations and support; technical/professional advice
  - Flexibility – reactivity and pro-activity
  - Vision – long term planning, resource development, community betterment, innovation
  - Personal – work habits, communication, inclusiveness, initiative, relationship building

Additional Feedback

# **NEW BUSINESS**

**RESERVED**

# Maranacook Lake Outlet Dam Project Timeline Through August 31, 2018





April 10, 2018

Mr. Eric Dyer  
Town Manager  
Town of Readfield  
8 Old Kents Hill Road  
Readfield, ME 04355

Dear Mr. Dyer:

Thank you for taking the time to speak with me regarding CAI Technologies' (CAI) AxisGIS platform. We believe the discussion was worthwhile and demonstrated the value of distributing your community's GIS data using this powerful, yet simple to use online GIS service.

Pursuant to the Town's request, CAI Technologies is pleased to submit the enclosed proposal and contract to the Town of Readfield for Online GIS hosting services.

We are confident that our service will meet your current web hosting needs. If you have any questions, please do not hesitate to contact us. Thank you again for allowing us the opportunity to provide GIS services to the Town of Readfield.

Sincerely,

A handwritten signature in black ink that reads "Aaron Weston". The signature is fluid and cursive.

Aaron Weston, CMS, GISP  
Business Development Manager

AW/pah

Enclosure

---

## Eric Dyer

---

**From:** Aaron Weston <aweston@cai-tech.com>  
**Sent:** Wednesday, June 06, 2018 2:47 PM  
**To:** Eric Dyer  
**Subject:** Readfield, ME Staff Site Tools and ME AxisGIS Clients  
**Attachments:** CAI-AxisGIS\_Help\_Staff\_Sites.pdf

Hi Eric,

Here are the additional features available with a Staff Site and below that are the list of ME municipalities contracted with our AxisGIS platform.

AxisGIS "Staff Site" users now have an additional suite of tools available to them. Currently your site is not configured for Staff Site access, which allows for hosting additional data layers or documents and making them accessible only to staff users through a secure login. With the availability of these additional tools however, staff might find great value in having Staff Site access, even if you do not currently have data layers or documents to host on it. Below I have listed for you the additional functionality and tools currently available to Staff Users:

### **Link Error Reports**

Create PDF reports on demand that will show link errors between the parcel layer and the Assessors CAMA extract last uploaded to AxisGIS. One report will show parcels in the GIS that do not have a matching CAMA record, the other will show CAMA records that do not link to a parcel.

### **Buffer Feature**

This tool works similar to the parcel abuffer tool, however instead of buffering a parcel with a user defined distance, the user can select and buffer any GIS feature. Depending on the structure of the data and those features available, you could select a fire hydrant, building, water body or wetland for example and buffer it. Axis will then select all of the parcels within the user defined distance and provide access to the same reports and mailing labels as you currently have when buffering a parcel.

### **Zoom To Intersection**

Select a street name from a drop down list, then Axis will provide you a list of intersecting streets and allow you to zoom directly to the desired intersection.

### **Export Layers To Shapefile**

Using a download button visible only to Staff Users, you can select any GIS layer that is being hosted by CAI and download it in Shapefile format.

### **Analytics Reports**

Generate a report showing various site statistics including how many users are frequenting your AxisGIS site, when they are accessing it and what type of device they are using.

Further detail describing these tools can be found in the attached Staff Site Help Document. There is a one time setup cost for configuring a secure Staff Site, which at this time is \$950 in most cases. Once setup, you will also have access at no additional cost to future AxisGIS Staff Site functionality and tools as we make them available, even if our initial setup fee has increased. The initial one time setup fee does not include any GIS data development services.



Acton, ME  
Benton, ME  
Bethel, ME  
Brunswick, ME  
Camden, ME  
Casco, ME  
China, ME  
Dover Foxcroft, ME  
Fairfield, ME  
Farmington, ME  
Gardiner, ME  
Hallowell, ME  
Hampden, ME  
Hollis, ME  
Houlton, ME  
Island Falls, ME  
Kennebunkport ME  
Lakeview Plantation, ME  
Levant, ME  
Lincoln, ME  
Lovell, ME  
Newcastle, ME  
North Haven, ME  
North Yarmouth, ME  
Ogunquit, ME  
Old Orchard Beach, ME  
Old Town, ME  
Poland, ME  
Presque Isle, ME  
Rockland, ME  
Sanford, ME  
Shapleigh, ME  
Southport, ME  
Warren, ME  
Waterville, ME  
Wayne, ME.  
Wells, ME  
Westbrook, ME  
Westport Island, ME

If you have any questions, let me know.

Sincerely,

Aaron

**Aaron Weston, CMS, GISP**  
Business Development Manager



# GIS INTERNET SERVICES FOR THE TOWN OF READFIELD MAINE

Submitted April 10, 2018 by



11 Pleasant Street, Littleton, NH 03561

P (603) 444-6768 / (800) 322-4540

[cai-tech.com](http://cai-tech.com)

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TOWN RESPONSIBILITIES	7
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COST AND PAYMENT TERMS	9

# LETTER OF TRANSMITTAL

Cartographic Associates, Inc.  
dba CAI Technologies  
11 Pleasant Street, Littleton, NH 03561  
Tel: 800-322-4540 Fax: 603-444-1366  
cai-tech.com



The undersigned proposer acknowledges and accepts that all the terms and conditions set forth in this proposal are mandatory and agrees that they will be included in their entirety in any contract resulting from this proposal.

CAI Technologies warrants and certifies that the individual signing this proposal is a bona fide employee of the firm and has authority to solicit and secure any agreement resulting from this proposal. The proposal has been arrived at independently, without collusion, consultation, or communication as to any other proposer or with any competitor. The proposal price was not disclosed by the proposer and was not knowingly discussed prior to the submission, directly or indirectly, to any other proposer or any other competitor. No attempt was made by the proposer to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.

No elected official or appointed official or employee of the Town of Readfield, Maine shall benefit financially or materially from any contract resulting from this proposal. This proposal shall remain in full force and effect for at least ninety (90) days from the date first shown herein.

PROPOSER:

BY:   
\_\_\_\_\_  
Timothy Fountain, GISP, Vice President  
Contracting Officer



# TECHNICAL PROPOSAL

## AxisGIS Product Overview:

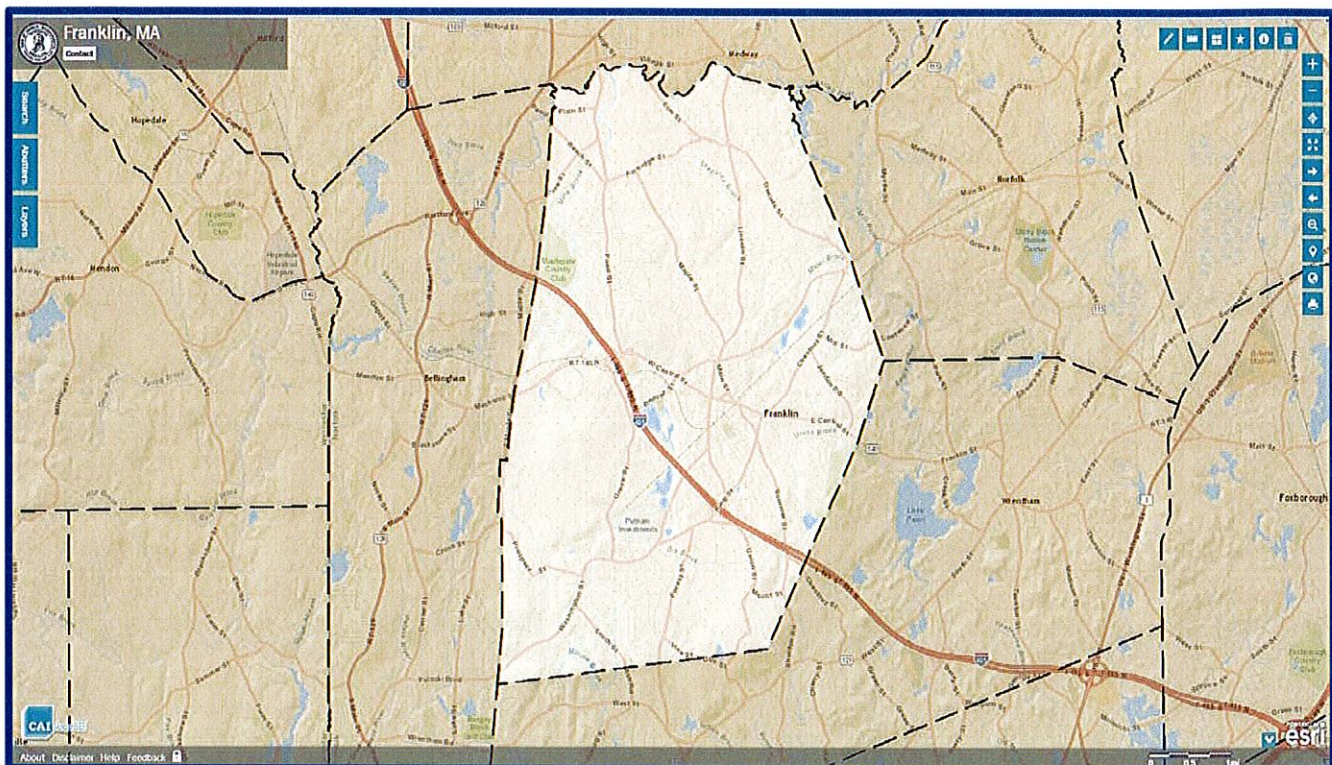
AxisGIS is an Internet-based service for communities and businesses that want to publish their GIS online. AxisGIS is a cost-effective option to distribute GIS data and utility to multiple staff in multiple physical locations as well as to the general public. AxisGIS is developed on JavaScript / HTML5 technology which results in a responsive user interface that is cross browser compatible and functional in a mobile environment.

AxisGIS clients pay no software fees, no annual software maintenance fees, and very low setup costs. AxisGIS even provides the web server. By relieving most of the expense, AxisGIS enables the people behind the data to focus on why their GIS is on the Internet in the first place.

AxisGIS is helping communities publish their parcel data online, enabling homeowners and real estate professionals to print maps from their own computers, supporting economic development projects, providing a platform for police and school collaboration, and creating a connection between local government, businesses, and communities.

## Functionality Overview:

The image displays the typical interface that Internet users would initially see in their web browser. This interface provides easy access to all available tools and functions.



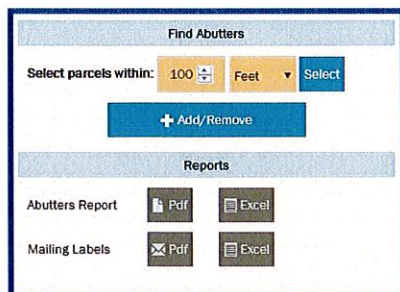


The TOWN's AxisGIS website will include the following tools:

	<b>Zoom-In Tool</b> allows the user to focus on a specific, smaller area on the map.
	<b>Zoom-Out Tool</b> allows the user to focus on a larger area on the map. Click the Zoom-Out tool and then click on the map near the center of the larger area you are interested in seeing.
	<b>Zoom to My Location</b> zooms the map to the current location of the user.
	<b>Zoom to Full Extents Tool</b> allows the user to quickly reset the map view to the original map extent.
	<b>Zoom Next Tool</b> allows the user to quickly zoom to next map extent when using previous map extent tool.
	<b>Zoom Previous Tool</b> allows the user to quickly zoom to the previous map extent.
	<b>Zoom Marquee Tool</b> allows the user to click and drag a rectangle surrounding the area you want to zoom in to.
	<b>Street View Tool</b> allows the user to click on the map to see Street View for that location.
	<b>Bird's Eye Tool</b> allows the user to click on the map to see Bird's Eye view for that location.
	<b>Print Map Tool</b> allows the user to generate a printable PDF map and allows the user the option to include a map legend.
	<b>Drawing Tools</b> allow the user to draw points, lines, shapes and text on the map. Once included on the map, the user can edit the graphics too.
	<b>Measure Tools</b> allow the user to click on the map to measure distance, area and coordinate locations.
	<b>Base Map Selector Tool</b> allows the user to browse and select from a variety of local, esri and google base maps to include in the map.
	<b>Areas of Interest Tool</b> allows the user to quickly zoom to a predefined area of the map.
	<b>Identify Tool</b> allows the user to click on a parcel and receive information about that parcel. This tool is useful in receiving ownership information.
	<b>Clear Selection Tool</b> allows the user to clear the selected map features(s).

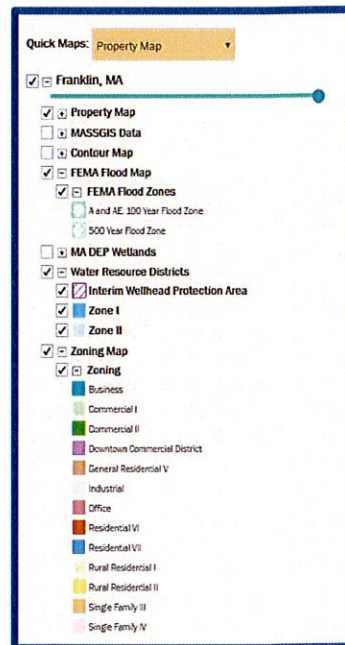
The **Search Function** enables the user to find properties by owner name, address or by parcel identifier, depending on the data available. As the user types the information in the Search dialog box the matching results begin to show in the list and corresponding points display on the map. The results list allows the users to view the property Building Image, Parcel #, Address and Owner. The user can then create a Results Report, Mailing Labels, Add/Remove records from the results, or select and zoom to a particular property.

Image	Parcel #	Address	Owner
	266-229-000-000	14-16 WALNUT AV	FRANKLIN HOUSING AUTHORITY
	279-263-000-000	57 RUGGLES ST	FRANKLIN HOUSING AUTHORITY
	266-103-000-000	45 WINTER ST	FRANKLIN HOUSING AUTHORITY
	211-103-000-000	3 DERBY LN	FRANKLIN HOUSING AUTHORITY
	219-078-000-000	245 DANIELS ST	FRANKLIN HOUSING AUTHORITY
	297-181-000-000	1000 CENTRAL PARK TERR	FRANKLIN HOUSING AUTHORITY
	297-185-000-000	CENTRAL PARK TERR	FRANKLIN HOUSING AUTHORITY
	297-169-000-000	4-6 EAST PARK ST	FRANKLIN HOUSING AUTHORITY
	245-082-000-000	192 BROOK ST	FRANKLIN HOUSING AUTHORITY
	276-018-000-000	1 OLD FORGE HILL RD	FRANKLIN LIMITED PARTNERSHIP
	285-107-000-000	285-303 EAST CENTRAL ST	FRANKLIN SHOPPERS FAIR
	223-089-000-041	11-A HAWTHORNE VILLAGE	FRANKLIN UNITED METHODIST CHUR



**Find Abutters Function** enables the user to select properties that are located within a specific distance to a particular property. To perform the Abutters search, the user selects the subject property then enters the search distance and clicks the select button. The map will show the selected properties and the user can generate an Abutter Report, Mailing Labels formatted to Avery 5160 labels and export the results to an Excel file by clicking the appropriate button.

The map **Layers** tab allows the user to turn on and off certain layers as needed. The user selects the checkbox next to individual layers to turn them on/off. The Layers tab also includes access to **“Quick Maps”**. This function provides quick and easy access to a set of predefined map layers that are already set up with display properties. The ability to utilize this function depends on the municipality’s available data. There is also a Transparency slider that allows the user to set the transparency for map layers to “see through” onto rich base map content.





There are several other notable features to AxisGIS. These include:

- **Map Printing Utility:** This utility allows the user to design and layout custom maps prior to generating a PDF to print, save or send via email. The user can enter a custom map title and define the printed map scale. The user has the ability to select the map template to generate the map size of 8 1/2" X 11" or 11" x 17" with either portrait or landscape orientation. This powerful utility also includes the option to include a map legend showing the symbology for the various map layers on the custom map.

- **Help System:** The help system is designed to provide assistance to users while accessing the AxisGIS website. The system includes an interactive PDF document that can be viewed in a web browser or downloaded and printed for future reference. The user also has the option to access the AxisGIS Product Feature Tour. The Feature Tour interactively guides the user through the various application functionality directly in the user interface.
- **Building Photos & Associated Documents:** This function allows users the ability to access building photos and/or documents related to particular properties and or features on the map. This functionality depends on the available data for the TOWN, how it is stored and the data format. CAI can work with the TOWN to determine if and how this functionality can be used within the AxisGIS application.
- **Staff Login Access:** This function allows for password-protected access to a specific set of geographic data layer(s) and/or attribute data within the community. The annual hosting fees associated with serving one (1) secure ArcGIS Server Map Service configured for access through encrypted username & password authentication are included with the base annual hosting fees for AxisGIS. Initial setup and configuration fees for this functionality may apply.
- **Google Street View:** AxisGIS includes access to Google Street View which allows a user to click on the map to access the Street View data for a particular area. This function is subject to Street View data being available within the community.
- **Microsoft Bird's Eye:** AxisGIS includes access to Microsoft Bird's Eye which allows a user to click on the map to access the Bird's Eye data for a particular area. This function is subject to Bird's Eye data being available within the community.
- **Zoom to My Location:** This function zooms the map to the current location of the user. This is particularly useful in the field and leverages the GPS technology in the user's mobile device.
- **Zoom to Coordinates:** This function allows the user to enter geographic coordinates zoom to that location and place a pin on the map.



## **Publish the Town's GIS to the Internet**

CAI shall publish the TOWN's GIS data to the Internet.

CAI shall notify the TOWN of the Internet Address (URL) for AxisGIS. This address can be added to the TOWN's web page.

After the TOWN has been notified that the AxisGIS application is on-line, the TOWN has thirty (30) days from the date of notification to examine the site and to request changes.

AxisGIS shall be accessible using the current versions of Microsoft's Internet Explorer & Edge, Chrome, Firefox or Safari web browsers over cable, DSL, or T1 (or greater) internet connections.

## **GIS Data Update:**

CAI shall refresh the GIS data on the AxisGIS website annually. Should the TOWN be using CAI's annual parcel map maintenance services, this refresh of the GIS data shall be performed upon delivery of the annual map update data.

## **Attribute Data Update**

CAI shall design and create a Data Processing Utility for the TOWN to use for periodic upload using an export file(s) from the CAMA system to an online database accessed by the AxisGIS website.

It is the TOWN's responsibility to maintain the Tabular attribute data, including a database table for any records to be excluded, for use by the AxisGIS website.

## **General Conditions**

CAI shall provide the AxisGIS service to the TOWN with commercially reasonable access to an Internet-based mapping application service provider (ASP) environment through which the TOWN can access the TOWN data.

In order to provide the TOWN with commercially reasonable access to the ASP environment, CAI shall periodically schedule the complete or partial shutdown of the ASP Environment for maintenance, bug fixes, updates or other reasons. CAI will make commercially reasonable efforts to perform Scheduled Maintenance during off-peak hours.

## **TOWN Support**

CAI shall provide telephone, fax, and email support services concerning AxisGIS to the TOWN. These services can be used to answer usage and technical questions.

CAI shall respond to any TOWN alerts concerning poor performance or lack of performance of the site, and provide verbal advisories as to how and when the site shall be corrected (if it is determined that the website and/or publication service is not performing properly).

## TOWN RESPONSIBILITIES

### AXISGIS SERVICE

The TOWN shall designate a project liaison who will be CAI's main contact during the course of the project, and who will be responsible for all TOWN related obligations in this project.

The TOWN shall provide CAI with an ASCII text or DBF formatted export file from the TOWN's CAMA system containing the attribute information for inclusion into the site.

The TOWN shall provide and authorize CAI to acquire all necessary data for the successful completion of the project. In order to ensure the project timetable, authorization shall be provided within fifteen (15) days of CAI's request.

The TOWN shall provide CAI with any custom GIS data layers for inclusion into the site.

After the TOWN has been notified that the site is on-line, it must advise CAI of any changes, modification, and enhancements to the data available within thirty (30) days.

The TOWN shall maintain the tabular attribute data for the AxisGIS website.

## SCHEDULE

### AXISGIS SERVICE

CAI shall commence on the project upon receipt of a fully executed contract.

All setup work and initial publishing of data to the Internet, except the on-going support and Internet availability of the TOWN's GIS data, shall be completed within ninety (90) days of receipt of an agreement for setup and site access will be provided after June 30, 2018.

Internet access to the TOWN's AxisGIS will begin within ninety (90) days of receipt of an agreement for setup and site access will be provided after June 30, 2018.

## COST AND PAYMENT TERMS

### AXISGIS SERVICE

Initial Site Setup and Implementation	\$ 2,500.00
Twelve (12) Months Internet Hosting Service	<u>\$ 2,400.00</u>
Total Cost	\$ 4,900.00

### ADDITIONAL SERVICES

Staff Site Setup - (One-time cost)	\$ 950.00
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Payment shall be made to CAI within 30 days of invoicing. Said invoicing to be done as follows:

Set Up Fee (\$2,500.00) and Staff Site setup fee (\$950.00) shall be invoiced upon receipt of a fully executed contract.

Internet Service Functionality (\$2,400.00) shall be invoiced when the site is turned over for Town Review after June 30, 2018.



**GIS INTERNET SERVICES CONTRACT  
FOR THE  
TOWN OF READFIELD, ME**

April 10, 2018

This is a contract made this 10<sup>th</sup> day of April, 2018 between Cartographic Associates, Inc., doing business as CAI Technologies, a New Hampshire corporation with its office located at 11 Pleasant Street, Littleton, NH 03561, hereinafter called CAI, and the Town of Readfield, a municipal corporation located in Kennebec\_ County, at 8 Old Kents Hill Road, Readfield, ME 04355, hereinafter called the TOWN, to provide professional GIS services according to the specifications, terms, and conditions below written.

Witnesseth, the above parties agree as follows:

1. All work shall be done according to the GIS Internet Services Proposal, dated April 10, 2019, hereto annexed. It is the intent of the parties that the above referenced proposal be considered a part of this contract, the same as if fully incorporated into this contract.
2. The total consideration of this contract is \$5,850.00 per the specifications in the above referenced proposal.
3. CAI agrees that this contract shall not be assigned, transferred, conveyed, or otherwise disposed of without the previous express written consent of the TOWN and neither shall said CAI's right, title, interest, or power to execute such contract be assigned, transferred, conveyed, or otherwise disposed of without written consent of the TOWN.
4. The Parties executing this contract agree that the above recitals constitute the entire agreement between the parties for the requested services.

This contract shall be construed under the laws of the State of Maine.

In Witness whereof, the parties hereto have executed this agreement as of the date first above written, by their duly authorized officers.

TOWN OF READFIELD, ME

CAI Technologies

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

  
\_\_\_\_\_  
Timothy Fountain, GISP  
Vice President

**Current Account Status**

**E 10-60-10-50 GENERAL GOVT / Grant/Plan - ADMIN / MISC.**

4,000.00 = Budget                      0.00 = YTD Exp                      4,000.00 = Balance  
 0.00 = Bud Adj                         0.00 = YTD Enc

Per	Jrnl	Check	Date	Vendor-----	Description-----	RCB / Type	Debits	Credits
<b>Totals-</b>							<b>0.00</b>	<b>0.00</b>

**Monthly Summary**

Month	--Regular Entries--		--Budget Entries--	
	Debits	Credits	Debits	Credits
<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Eric Dyer**

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**From:** Eric Nouri <enouri@paint.org>  
**Sent:** Wednesday, May 09, 2018 5:25 PM  
**To:** readfield.tmgr@roadrunner.com  
**Cc:** John Hurd; Lyndsay Fritz  
**Subject:** PaintCare/Readfield Template Contract and Guidelines

Hi Eric,

John asked that I reach out to you in regards to bringing a transfer station type site on board with our program.

Below are links to our template transfer station contract, as well as our Maine program guidelines. Please review the contract terms and let me know if you have any questions or concerns. We are very willing to talk through any issues and negotiate on the language, to the extent you think any of the terms in the template contract would be problematic for your site. Similarly, please feel free to send us back a redline-edit of your proposed revisions to the template contract terms.

**Contract:** <https://americancoatings.box.com/s/je4bn902vyb66kjobecncoiemc1qa7nu>

**Program Guidelines:** <https://americancoatings.box.com/s/zlh0fjuxp2ldt0iifnpt8hfgmvdmdbzbp>

We look forward to bringing you on board with the Program!

Best regards,

**Eric R. Nouri** • PaintCare • Senior Corporate Counsel  
(202) 729-3908 • [enouri@paint.org](mailto:enouri@paint.org) • [www.paintcare.org](http://www.paintcare.org)  
901 New York Ave NW, Suite 300 West, Washington, DC 20001



## *Become a Retail Drop-Off Site for Paint*

UPDATED — OCTOBER 2016

**PaintCare makes it easy for paint retailers to provide a convenient and valuable service for their community.**

A state law passed in 2013 requires paint manufacturers to set up and operate a paint stewardship program in Maine. The law requires paint retailers to add a stewardship fee to architectural paint products and to make sure they are not selling unregistered brands of architectural paint. Retailers may also volunteer to be paint drop-off sites. Retailers that would like to learn more about what it takes to join the program to be drop-off sites are encouraged to contact PaintCare for details or visit the Retailer section of PaintCare's website at [www.paintcare.org/me](http://www.paintcare.org/me).

### **Paint Stewardship Program in Maine**

PaintCare Inc. is a nonprofit organization established by the American Coatings Association to implement this program on behalf of paint manufacturers in PaintCare States (those that adopt paint stewardship laws). PaintCare operates programs in California, Colorado, Connecticut, District of Columbia, Maine, Minnesota, Oregon, Rhode Island, and Vermont.



### **Convenient Paint Recycling**

PaintCare's primary effort is to establish paint drop-off sites throughout each PaintCare state to provide convenient recycling options for the public. The program allows households and businesses to return unused architectural paint to drop-off locations throughout each PaintCare state.

PaintCare has established more than 1,700 paint drop-off sites in eight states and the District of Columbia. Most drop-off sites are at paint stores. Other sites include solid waste transfer stations and government-sponsored household hazardous waste programs. Participation as a drop-off site is voluntary.

Stores that would like to become a drop-off site can fill out the Interest Form available in the Retailers section of [www.paintcare.org/me](http://www.paintcare.org/me).

### **Benefits to Retailers**

There are many benefits to becoming a drop-off site.

As a participating retailer, you will:

- Make recycling of leftover paint more convenient for your customers
- Support the paint industry's effort to lead the way in being responsible for end-of-life management of its own products
- Promote your store as environmentally responsible
- Increase customer foot traffic and sales
- Help relieve local government of their cost of managing leftover paint
- Help prevent the improper disposal of paint in your community



## PaintCare Provides

Listing of your store as a drop-off site on our website, and in advertisements and promotional materials

- Paint storage bins
- Transportation and recycling services for the collected paint
- Training materials and staff training at your site
- Program brochures, signage and customer education materials
- Spill kits

## Drop-Off Site Responsibilities

- Provide secure storage area for paint storage bins
- Accept all brands of leftover PaintCare products from the public during operating hours
- Place unopened PaintCare products in storage bins
- Keep storage bins neat and properly packed
- Complete minimal paperwork related to tracking outgoing paint shipments
- Ensure staff are trained in PaintCare program guidelines and operating procedures
- Display "drop-off site" signs in store window and display consumer education materials

## Contact

John Hurd

Program Manager (Maine and Vermont)

(802) 245-4821

[jhurd@paint.org](mailto:jhurd@paint.org)

## What Products Are Covered?

The products accepted at PaintCare drop-off sites are the same products that have a fee when they are sold.

PaintCare products include interior and exterior architectural coatings sold in containers of five gallons or less. However, they do not include aerosol products (spray cans), industrial maintenance (IM), original equipment manufacturer (OEM), or specialty coatings.

## PaintCare Products

- Interior and exterior architectural paints: latex, acrylic, water-based, alkyd, oil-based, enamel (including textured coatings)
- Deck coatings, floor paints (including elastomeric)
- Primers, sealers, undercoaters
- Stains
- Shellacs, lacquers, varnishes, urethanes (single component)
- Waterproofing concrete/masonry/wood sealers and repellents (not tar or bitumen-based)
- Metal coatings, rust preventatives
- Field and lawn paints

## Non-PaintCare Products

- Paint thinners, mineral spirits, solvents
- Aerosol paints (spray cans)
- Auto and marine paints
- Art and craft paints
- Caulking compounds, epoxies, glues, adhesives
- Paint additives, colorants, tints, resins
- Wood preservatives (containing pesticides)
- Roof patch and repair
- Asphalt, tar and bitumen-based products
- 2-component coatings
- Deck cleaners
- Traffic and road marking paints
- Industrial Maintenance (IM) coatings
- Original Equipment Manufacturer (OEM) (shop application) paints and finishes

## **Future Agenda Items - Proposed DRAFT**

### Potential Future Meeting / Workshop Items:

Municipal Order for the Collection of Taxes - (June 18)  
Annual Committee & Municipal Official Appointments (June 18)  
Select Board Retreat - mid-term  
Update of fees and fee schedule - mid-term  
County Officials and State Delegation Meetings - long-term  
Appeals process and appeals matrix review - long-term  
Contingency Policy discussion - long-term  
Personal Property Taxes - long-term  
Student engineering work at the Giles Rd. Bridge - long-term

### Ongoing Goals:

- Review, revise, draft governance documents as needed
- Business support and welcoming
- Renewable energy and energy conservation
- Town buildings planning
- Activities for kids and adults
- Church Street sidewalk
- Targeted property tax assistance
- Cannabis considerations
- Transfer Station operational refinement

**FYI**