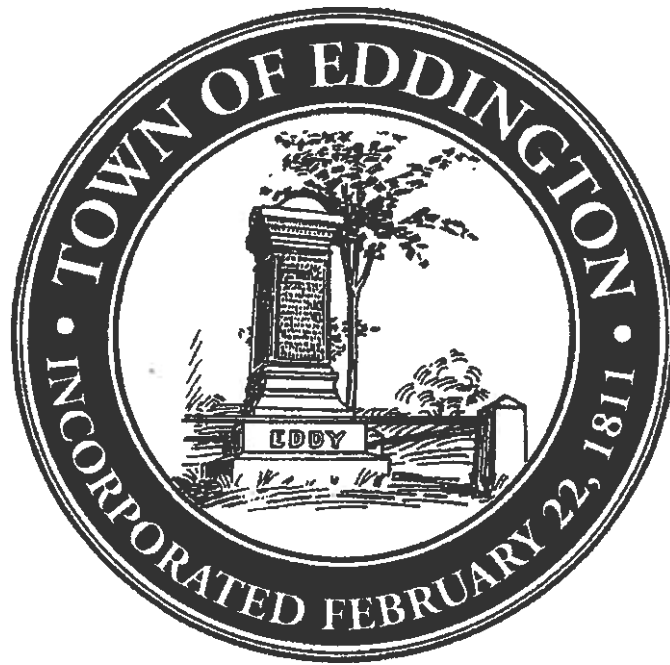


A  
N  
N  
U  
A  
L

2012 - 2013

MUNICIPAL  
OFFICERS



EDDINGTON  
MAINE

R  
E  
P  
O  
R  
T

**TOWN OFFICE ADDRESS**

F.A. Wood Municipal Office  
906 Main Road  
Eddington, ME 04428  
Town website: [www.eddingtonmaine.gov](http://www.eddingtonmaine.gov)  
Email: [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com)

**OFFICE HOURS**

Monday – Friday  
7:30 a.m. – 4:00 p.m.

*All State Holidays are observed – Office will be closed*

**TELEPHONE NUMBERS**

Office: 843-5233  
Fax: 843-7758

**FIRE DEPARTMENT**

Non-emergency: 843-5251

**FIRE WARDEN**

843-5251

**EDDINGTON SCHOOL**

843-6010

**EDDINGTON POST OFFICE**

843-6519

**SELECTMEN'S MEETINGS**

Third Tuesday at 6:00 p.m.  
First Tuesday As Needed

**PLANNING BOARD MEETINGS**

Second & Fourth Thursday at 6:30 p.m.

**Trash & Recycling: Maine Waste Systems, 1161 Stetson Rd., Exeter, ME 659-2381**

**Trash:** Each Friday, **Recycling:** 1<sup>st</sup> & 3<sup>rd</sup> Friday of each month.

**Holidays that will move pick-up to Saturday:** New Years Day, Memorial Day, July 4<sup>th</sup>, Labor Day, Thanksgiving, Christmas, (except when the holiday falls on Saturday).

**TOWN OF EDDINGTON INFORMATION CHANNEL**

**Time-Warner Cable Customers – Channel 7**

## REFERENCE PHONE NUMBERS

Town Manager – Russell J. Smith	944-4587
Town Office	843-5233
Fax #	843-7758
Fire/Police Emergency	911
Fire Station Non-Emergency	843-5251
Police Non-Emergency	947-4585
Eddington Post Office	843-6519
Brewer Post Office	989-3855
Comins Hall – Sara Yasner	843-5716
Kerry Anderson	370-7377
<a href="mailto:Info@cominshall.org">Info@cominshall.org</a>	
Superintendent of School’s Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Trash & Recycling Pickup	
Maine Waste Systems	659-2381
Miscellaneous Trash Disposal	
Waste Management	989-2654
Pine Tree Waste	862-4200
Animal Control – Robert Stanley	(Dispatch) 945-4636
Maine DOT – Eddington	843-5510
Maine DOT – Bangor	941-4500
Motor Vehicle Bureau – Augusta	(General Info) 287-3330
	(Sales Tax) 624-9693
	(Titles) 624-9000
Motor Vehicle Bureau – Bangor	942-1319
Fire Warden	843-5251
Burn Permits – Weekdays – Town Office	843-5233
Burn Permits – Weekends – Eddington Fire Dept.	843-5251
Holden Fire (weekends only)	843-6737
Inland Fisheries & Wildlife – Augusta	287-8000
Warden Services – Bangor	941-4440

# 2012-2013 ANNUAL REPORT

*Please Bring This Book to Town Meeting*

## TOWN MEETING SCHEDULE

Tuesday, March 26, 2013  
7:00 p.m. – Meet at the Eddington School  
to act on articles on the annual warrant.

### TOWN OFFICERS MARCH 2012- MARCH 2013

Moderators: Shawna L. Hinkley, Charles Gilbert III

#### SELECTMEN

Joan Brooks – Chairman (2014)      Donn Goodwin (2014)  
Charles Grover Jr. –Vice Chairman (2015)  
Peter Lyford (2013)   Charles Baker Jr. (2013)

Town Manager, Tax Collector, Town Clerk, Overseer of the Poor:  
Russell J. Smith

Deputy Tax Collector, Deputy Town Clerk, Deputy, Registrar of Voters:  
Shawna L. Hinkley

Deputy Tax Collector, Deputy Town Clerk, Deputy, Treasurer  
Denise M. Knowles

Deputy Tax Collector, Deputy Town Clerk, General Assistant Administrator  
Theresa M. Clair

Code Enforcement Officer, Plumbing Inspector and Health Officer  
Charles Norburg Jr.

Alternate LPI : Rick Leavitt  
Alternate CEO : Charles Plummer

Road Commissioner  
Russell J. Smith

Superintendent of Schools  
David Anderson

Principals:  
Eddington School – Don Spencer  
Holbrook School – Richard Modery

**School Administrative District Directors**

David McCluskey (2015)

Jeff Thurlow (2014)

Donald MacKenzie (2013)

**Fire Department**

James Ellis, Fire Chief

**Fire Warden &  
Local Emergency Management Agency Director**

James Ellis

**Assessors**

Roscoe Kent, Chairman (2014)

Charles Plummer (2015)      Mary Lynn Hunter (2013)

Elizabeth Morin, Assessors' Agent – Hamlin Associates Inc.

**Animal Control Officer**

Robert Stanley

**Cemetery Board**

Wendy Giguere (2014)      Carol Alley (2015)      Sandra Cookson (2013)

**Surveyor of Wood and Bark (1 year term)**

Timothy Higgins

**Surveyor of Lumber (1 year term)**

Rodney Buswell

**Fence Viewer (1 year term)**

Vernon Shaw

Jonathan Weed

**Scaler of Weights and Measures:**

State of Maine

**Recreation Committee**

Rodney Buswell (2014)

Claude Berthiaume (2015)

Joseph Sekera (2013)

**Scholarship Committee**

Ralph Russell (2014)

Ann Marie Wheeler (2015)

Donna Oliver (2013)

**Board of Appeals**

Cynthia McDonald Melanson, Chairman (2015)  
Gary Poisson (2015)  
Timothy Higgins (2013) Patricia Wilking (2013)

**Planning Board**

Thomas Vanchieri, Chairman (2014)  
Susan Dunham-Shane, Vice-Chairman (2016)  
Frank Higgins (2017) Henry Hodges (2016) Gretchen Heldmann (2018)  
Alternates: Michael Shephard – Craig Knight

**Economic Development Committee**

Peter Lyford Charles Baker, Jr. Robbie Dorr Rodney Buswell, Sr. Ray Wood, Sr.

**WEB Masters**

Gretchen Heldman  
Craig Russell

**Historical Society**

Richard Bowden, President  
Robert Dorr, Vice President  
Alice Higgins, Treasurer  
Denise Knowles, Secretary

**Representative to the Legislature**

David Johnson  
Home Phone 843-6929 Capital Telephone 1-800-423-6900  
djhouse20@gmail.com

**State Senator**

Edward Youngblood  
735 North Main Street  
Brewer, ME 04412  
Home Telephone 478-1715 Senate Telephone 287-1505  
edmyoungblood@gmail.com

**Congress of the United States**

**House of Representatives**

Michael H. Michaud  
Bangor – 942-6935 Washington – (202) 225-6306  
[www.house.gov/michaud](http://www.house.gov/michaud)

**United States Senate**

Susan M. Collins  
Bangor – 945-0417 Washington - (202) 224-2523  
<http://collins.senate.gov>

Angus King

Bangor – 945-0432 Washington – (202)224-5344

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943

[www.house.gov/michaud](http://www.house.gov/michaud)

**Congress of the United States**  
**House of Representatives**  
Washington, DC 20515

COMMITTEES:

**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN

**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT

**SMALL BUSINESS**  
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON TAX AND FINANCE

Dear Eddington Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

My 2<sup>nd</sup> annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
23 WATER STREET  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-6907

**LEWISTON:**  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-6330



**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-6713  
FAX: (207) 873-6717

# United States Senate

WASHINGTON, DC 20510-1904

Town of Eddington  
906 Main Road  
Eddington, ME 04428-3218

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000<sup>th</sup> consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers





protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

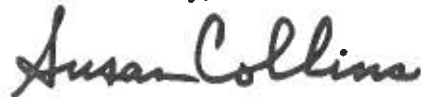
As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

Sincerely,

A handwritten signature in cursive script that reads "Susan Collins".

Susan M. Collins  
United States Senator



**Annual Report to the Town of Eddington**  
A Message from Senator Edward M. Youngblood

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate once again after an eight-year absence from the State House. I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

Lawmakers had a great deal of work on their plates when the session began in January. The most pressing issue before us was how to address a shortfall of more than \$100 million within the Department of Health and Human Services and its MaineCare program. There also was a \$35 million revenue shortfall in the budget that ends June 30, 2013, and a projected \$880 million gap in the next two-year budget. As legislators, we have to make some very difficult choices when deciding what solutions to implement that will have the least amount of impact on our constituency.

During the 126<sup>th</sup> Legislature, I will serve as Republican Senate Lead on the Joint Standing Committee on Energy, Utilities and Technology. Having previously served as a member of the Energy and Utilities Committee during the 121<sup>st</sup> Legislature, I am looking forward to working with other lawmakers on issues pertaining to regulated public utilities (electric, gas, water and telephone); electric industry restructuring; telecommunications; cable television; water, sewer and utility district charters; energy efficiency and conservation; alternate energy sources; energy policy; and energy production and transmission.

I am also pleased to have been appointed to the Government Oversight Committee, a 12-member joint standing committee that oversees program evaluation and government accountability matters. This committee has been highly effective in ensuring that public funds provided to governments at all levels within the state are expended for the purposes for which they were allocated, appropriated or contracted.

Maine continues to be hampered by high energy costs and an aging population. As lawmakers, we need to work together to find a way to lower energy costs in order to help preserve the jobs we have in Maine and encourage new job growth. Maine has the oldest population in the nation. We must adopt policies that will help grow our economy so our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. I may be reached in Brewer at 478-1715, in Augusta at 287-1505, or by e-mail at [edmyoungblood@gmail.com](mailto:edmyoungblood@gmail.com).

Sincerely,

Senator Edward M. Youngblood  
State Senate District 31



HOUSE OF REPRESENTATIVES  
2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

**David Johnson**  
107 Rooks Road  
Eddington, ME 04428  
(207)843-6929  
[djhouse20@gmail.com](mailto:djhouse20@gmail.com)

January 2013

Dear Friends and Neighbors,

Thank you for the honor of continuing to serve in the Maine House of Representatives. I look forward to working hard to best serve the people of Eddington, and all of District 20, in the Maine House of Representatives.

During the 126<sup>th</sup> Legislature I will be continuing my service on the Joint Standing Committee on Veterans and Legal Affairs. This Committee has jurisdiction over such matters as liquor laws, lottery, non-profit and for-profit gambling games of chance, harness racing, election laws, campaign financing and the Maine Clean Election Act, voter registration, initiatives and referenda, governmental ethics, lobbyist registration, landlord-tenant law, veterans' programs, Department of Defense, Veterans and Emergency Management Services (except the Maine Emergency Management Agency), the Bureau of Alcoholic Beverages and Lottery Operations, and the Maine National Guard. Though I serve on the Committee which covers those matters, please be assured that I am working hard to address all matters brought before me by constituents and to implement policy that will help all Mainers thrive.

There will certainly be much happening in Augusta in the coming months. An excellent resource for staying informed about legislative activity is the Legislature's website, which can be found at <http://www.maine.gov/legis>. On the website you can find up-to-date bill status information, public hearing dates, and roll call votes on legislation. I would also encourage you to sign up to receive my weekly e-newsletter by e-mailing me at [djhouse20@gmail.com](mailto:djhouse20@gmail.com).

Please do not hesitate to contact me should you have questions, concerns, or thoughts about matters pertaining to state government. It is with your input that I am best able to represent you.

Sincerely,

David Johnson  
State Representative

## TOWN MANAGER'S REPORT

To the Municipal Officers and Citizens of Eddington, I respectfully submit the Annual Report for the 2012-2013 fiscal year. Included are reports on the municipal appropriations and expenditures, an audit report and a report from each department or committee on their activities during the year.

It is an honor serving the Town of Eddington and its citizens. I would encourage the citizens of Eddington to become involved in municipal government. Your input is greatly appreciated.

Joshua Baillargeon completed the Veterans Memorial and a dedication was held in Late September. The Town is honored to see this Memorial come to fruition from this dedicated young man. More on the Veterans Memorial is later in this Town Report. Many thanks and much appreciation to Joshua for the many hours put into this project and the support of his family.

I would like to personally thank the Office Staff, Shawna Hinkley, Denise Knowles and Theresa Clair, for their dedication to the Town and residents for going above and beyond their duties to accommodate the citizens of the Town. They are very much admired, appreciated and a tremendous asset to the Town. We are grateful to have them. It takes very special people to deal with the public and they are the best employees the Town could ask for. Shawna Hinkley has put together a report on the different problems that are dealt with on a regular basis and I hope everyone will enjoy reading her report.

At the March 2012 Town Meeting it was voted to change the Town's fiscal year, currently February 1<sup>st</sup> to January 31<sup>st</sup>, to be aligned with the State and School which is July 1<sup>st</sup> to June 30<sup>th</sup>. At the March Town Meeting we will be voting on a 5 month budget that will cover February 1<sup>st</sup> to June 30<sup>th</sup>. There will be another Town Meeting in June to cover the next 12 months from July 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2014. At this time the Governor's Budget proposal to cut Revenue Sharing, Homestead Exemption and School Subsidies, creates a big uncertainty for us. We are in hopes to have a better picture in June this year of what exactly will be cut or trimmed back so that we can make a determination of what the Town should do as far as the fiscal year change and the impacts that it may create. More information on this will be available in the next several months.

I would like to thank the Board of Selectmen, Planning Board, Cemetery Board and all other various committees and the people that serve on them. Their time is greatly appreciated and I would encourage any citizens who would like to serve on the various boards or committees to please let the Town Office know.

I would like to especially thank the Planning Board for the time that has been put in this past year on reviewing the Zoning and Subdivision Ordinances that was voted on at the March 2012 Town Meeting. Their efforts are greatly appreciated.

I would like to thank Charles Norburg, Jr., our Code Enforcement Officer and Licensed Plumbing Inspector. The economy is still sluggish and Permits for new building is still down. He is available on Tuesdays 8 am to 3 pm and Friday mornings to answer questions, issue building permits and do plumbing inspections. Any violations can be reported directly to Charlie at the office.

I would like to thank Daren Mason, our contract Deputy with the Sheriff's Department, for his continued diligence to the Town in his patrolling and assistance to the residents on various matters. Our community can feel safer for his attention to detail and we appreciate everything he has done for us.

I would like to thank our Fire Chief, Jim Ellis, the Eddington Fire Department & EMS for their dedication and time that has been put in this past year. Firefighter Craig Russell is a great asset to the Department and Town. He has applied for numerous grants, which the town has received without having to ask the taxpayers for money to fund the equipment and gear purchased. A great savings to the Town.

The I-395 connector route to Route 9, 2B-2, preferred by MDOT, is still being worked on. A Public Hearing in May at the Eddington School brought out a lot of residents from Eddington and surrounding towns and there was not one person that was in favor of this Route that spoke at the hearing. MDOT took all the comments and they were all put into the Draft Environmental Impact Statement which can be reviewed on the Towns Website at [www.eddingtonmaine.gov](http://www.eddingtonmaine.gov) and the I395 Route 9 Study Website at [www.i395-rt9-study.com](http://www.i395-rt9-study.com). I would urge all citizens to keep informed of the possibility of a new route that will effect a number of properties on the Lambert, Clewleyville and Levenseller Roads and connecting onto Route 9 at the foot of Meadowbrook Hill.

As always I am open for comments and suggestions from the citizens. Together we can continue to make Eddington a great place to live.

Respectfully submitted,

Russell J. Smith,  
Town Manager

## SELECTMEN'S REPORT

To the Citizens of Eddington,

As voted at the March 2012 Town Meeting, the Board pursued a major change concerning the Town's fiscal year. Beginning this year, the fiscal year will be from July 1<sup>st</sup> to June 30<sup>th</sup>, which is the same as the State and the school's fiscal years. To accomplish the transition there will be two Town Meetings this year. The first will be March 26<sup>th</sup>, to appropriate funds for five months, from February 1<sup>st</sup> to June 30<sup>th</sup>, 2013. The second Town Meeting will be June 18<sup>th</sup> to appropriate funds for twelve months, from July 1, 2013 to June 30<sup>th</sup>, 2014.

This years tax bill will cover seventeen months, from February 1<sup>st</sup>, 2013 through June 30<sup>th</sup>, 2014 and will be payable in two installments due in September 2013 and March 2014. Please note that you may make as many installment payments as you wish prior to the above due dates.

A large crowd attended the dedication of the Veteran's Memorial. Joshua Baillargeon put in many hours organizing and working on the project to earn his Eagle Scout Badge. Congratulations Josh and thank you from the Town's citizens.

The Selectmen regularly meet on the third Tuesday of the month to act on the business of the Town. When necessary, the Board also may meet on the first Tuesday of the month. Citizens are welcome and encourage to attend these meetings.

The Board wishes to thank Russell Smith, Town Manager and the office staff, Shawna Hinkley, Denise Knowles and Theresa Clair for doing an excellent job in accomplishing the day-to-day business of the Town. We also wish to acknowledge, with thanks, the work done by Jimmy Ellis, Fire Chief, and his entire department; Daren Mason, Deputy Sheriff; and Charles Norburg, Jr., Code Enforcement Officer and Plumbing Inspector. The Town is fortunate to have these people and a number of other citizens who are willing and able to serve on the various boards required to operate the Town efficiently. The Board of Selectmen encourages any citizen interested in serving on a Board to contact the Town Manager.

We urge the inhabitants of Eddington the annual Town Meeting to vote on all of the articles concerning the Town's affairs.

Respectfully submitted

Joan L. Brooks, Chairman  
Charles Grover, Jr., Vice Chairman  
Charles Baker, Jr.  
Don Goodwin  
Peter Lyford

## PLANNING BOARD REPORT 2012

The Planning Board Presents the following report to the citizens of Eddington:

The Board started the year putting finishing touches on the Subdivision and Zoning Ordinances. The Board had spent 2010 and 2011 working on revisions to these ordinances as well as the Wind Energy Facility Ordinance (accepted at the Town Meeting March 2011). The first hearing for Subdivision and Zoning revised ordinances was held April 29, 2010. The second hearing was held on February 9' 2012. Comments were also accepted at the Selectmen's public hearing for the Town Warrant on March 6' 2012. Both hearings were well attended. The input from citizens attending the hearings was much appreciated. Some minor adjustments were made after the hearings and the Ordinances were presented for acceptance or rejection at the Town Meeting March 20th. Citizens present at the meeting accepted the Ordinances. Both Ordinances are available on the town website.

After the annual town meeting the Board turned their attention to the regular business of reviewing applications for residences in the Shoreland Zone and new proposed businesses throughout the town. During calendar 2012 four parties came before the board with business proposals or expansions. One new business was approved and the expansion was also approved. It is always a pleasure for the Board to work on projects with business owners who want to invest in growing the commercial possibilities of our town. The Board gave advice to the other two businesses re developing their proposals. The Board conducted site visits as needed for all applications. For a third year there were no subdivision proposals submitted for consideration.

Our fellow citizens of Eddington will recall that each time we have presented a revised or new ordinance we have always made clear that ordinances that are accepted by vote of the town are not then chiseled in stone – never to be revisited again. From summer through the present the Board has revisited various ordinances to fine tune elements of wording or statute and take under consideration additional information received from the public or other sources. The Board anticipates presenting updates to the Town Meeting in June 2013. The Board also is researching the Eddington fee schedule as compared to surrounding municipalities. When this research is completed it will be submitted to the Select Board for review.

The Board has also been tracking progress of the DOT proposed extension of Rt 395 to Rt. 9. The Board crafted and submitted to the DOT a letter of “no approval” regarding the 2B2 proposed route with particular emphasis placed on possible impact to the commercial growth of the Town of Eddington. Chair Tom Vanchieri read the statement at the DOT hosted public meeting held May 2<sup>nd</sup> at the Eddington School. All members of the Board attended the meeting. The Board continues to track the progress of this project.

The planning Board meets the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays of the month. Minutes and meeting notices are posted on the Town website. Click on “Planning Board” to access information. Any residents who would like to give input are encouraged to attend meetings or contact the Town Office.

Respectfully submitted,

Tom Vanchieri, Chairman

Susan Dunham Shane, Vice Chairman

Gretchen Heldmann

Frank Higgins

Henry Hodges

Michael Shepherd, alternate

Craig Knight, alternate

## REPORT FROM THE ASSESSORS' AGENT

Greetings to the citizens of Eddington,

Another year is upon us and there is still much assessing work to do prior to the advent of the 2013 tax bills being in the mail. As you are all aware the town is changing its fiscal year so the next bill you receive will be a pleasant surprise because it will seem much lower than what you are used to. But after that we will be back on track with an annual tax bill.

There is much being discussed about in Augusta about drastic cuts in funds that are currently reimbursed to the towns. The State budget has yet to be resolved so I have no concrete information to impart regarding future affects which may concern the municipal budget. The only thing certain is that there are sure to be financial concerns for the municipal side of the local budget as well as county and school costs. It is looking like the Homestead Exemption will change for 2014. As of the first of March 2013 the bill before the Legislature for their consideration is to disallow the exemption for those who have heads of household less than 65 years of age. I am sure there will be ample publication on this issue so that those who will lose the Homestead Exemption will have time to plan for such. We will be out and about later in the spring reviewing building permits and other issues that may affect the assessed property values. Hope to see you then!

### \*\*\*\*\*ATTENTION\*\*\*\*\*

Are you new to town? Have you applied for your Homestead Exemption? This exemption is currently worth up to \$10,000 off your assessed value. You must be a resident of Eddington, own your home, which is your primary residence and file an application prior to April 1<sup>st</sup>. Applications are available at the Town Office.

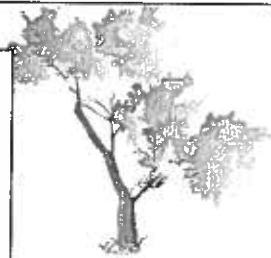


### \*\*\*\*\*VETERANS\*\*\*\*\*

Veterans who have served in a Federally recognized war period, have reached the age of 62, or are receiving government compensation for a service connected disability may be eligible for a Veteran's Property Tax Exemption. Applications are available at the Town Office. Please bring with you your DD214. If you are an unremarried spouse of a deceased Veteran who may have met this criteria you may also be eligible. This is a onetime application.

### TREE GROWTH

If your land is classified in the Maine Tree Growth Tax Program by law you must every ten years update your forest Management Plan. If this has not been done or if you are unsure please contact your Assessors' Agent at 876-3300. Failure to update your plan could cause you tax penalties.



Questions relative to your assessed values may be directed to Hamlin Associates, Inc. at 207-876-3300.

Elizabeth Morin, Assessors' Agent  
Roscoe Kent  
Charles Plummer  
Mary Lynn Hunter  
Board of Assessors



## Code Enforcement Officer/Plumbing Inspector's Report

### For the Year 2012

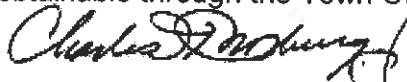
The year 2012 did not reflect the upswing in construction that was hoped for. What did happen is that the number of permits dropped to their lowest level that I have records for. Home construction equaled the average of the previous four years and the property valuation of all permits approximated that of the previous five years. So, basically, we are not losing ground but we are not gaining, either. Hopefully the next year will see a turnaround.

Plumbing permits issued were the same as the previous year (29), less than the preceding two years but more than 2008, which was the lowest for everything. The following table shows the different types of construction and the number of permits issued for each.

	Year							
	2005	2006	2007	2008	2009	2010	2011	2012
Homes:								
Stick-built	20	8	9	5	4	4	7	5
Cottage (Including Replacement)					1	0	2	0
Modular	7	6	1	0	3	2	1	2
Manufactured Housing	13	2	2	2	6	1	5	2
Other Permits:								
House Additions, Reconstructions and Renovations			10	3	12	5	4	3
Manufactured Housing Addition:			1	0	1	2	0	0
Garages: Stand-alone & attached:			15	6	11	7	9	6
Garage additions:			2	1	2	1	0	0
Outbuildings: sheds, pole barns, work shops, utility,			18	7	12	7	13	9
Decks & Deck Roofs			4	4	1	6	3	8
Closed in porches:			0	2	5	0	0	0
Fire Escape:			1	0	0	0	0	0
Pool:			1	0	1	1	0	1
Dance Hall:			1	0	0	0	0	0
Canvas, Plastic Buildings			0	3	0	0	0	0
Ramp:			0	2	0	2	1	0
Slab:			0	1	0	0	0	0
Wind Generator: Private			0	0	1	0	0	0
Agricultural: Green house, Storage:			1	0	0	3	0	0
Commercial			1 <sup>1</sup>	0	1 <sup>2</sup>	3 <sup>3</sup>	3 <sup>4</sup>	3 <sup>5</sup>
Cell Towers: (Co-locations)			2	2	1	0	0	0

<sup>1</sup>Dance Hall. <sup>2</sup>Pump Sta. <sup>3</sup>Store Addn., 2 Storage Bldgs. <sup>4</sup>Store Patio, Garage Add'n, Storage Bldg. <sup>5</sup>Office Bldg., 2 Garages

F.Y.I. All houses must have house numbers either at the front door, if it is visible from the street, or at the road end of the driveway. Numbers should be four inches (4") in height. Numbers are obtainable through the Town Office.



Code Enforcement, Health & Addressing Officer & Plumbing Inspector

**2012**  
**EDDINGTON FIRE DEPARTMENT REPORT**

During 2012 the Eddington Fire Department responded to 325 calls for assistance. 65 calls were to the Town of Clifton under a contractual agreement.

In addition to responding to emergency incidents members of the fire department spent many more hours each month training, maintaining apparatus and equipment, pre-incident planning, working in the community presenting fire, injury prevention and CPR programs, assisting property owners with fire safety issues, issuing open burning permits, keeping the fire station clean and simply maintaining a high level of readiness to be able to respond to emergency incidents 24-hours a day, 7 days a week.

Rural fire protection and delivery of emergency medical services remains an ever increasing challenge for small departments such as our. We continue to work closely with our neighboring mutual aid partners to provide timely, efficient and professional response to all incidents in accordance with recognized national and state standards. By sharing resources with other communities we are better able to control the financial burden to taxpayers without eliminating or compromising services.

As always I would like to thank the citizens of our community, the Board of Selectmen and the Town staff for their continued support of the Eddington Fire Department.

Finally, I would also like to extend a special thank-you to the members of the Eddington Fire Department for their support, dedication and professionalism during the past year. The quality of fire protection and delivery of emergency medical services in Eddington and Clifton is directly related to community support and the commitment of our members.

**During 2012 the Eddington Fire Department responded to the following calls for assistance:**

<u>Emergency Medical Services:</u>	
Trauma – Falls / Wounds etc.	48
Cardiac Emergency	39
General Weakness / Illness	35
Motor Vehicle Crash	24
Respiratory Emergency	16
Back Pain	9
Behavioral Emergency	9
Lifeline / Welfare Check	8
Seizure	7
Cardiac Arrest	7
Abdominal Pain	6
Lift Assist	5

CVA (Stroke)	5
Anaphylaxis	3
Assault	2
Overdose	2
Diabetic Emergency	1
Unattended Death	1
Total EMS	227

Fire:

Smoke / Fire / Odor Investigation	17
Fire / Smoke Alarm Activation	9
Service Call	8
CO Incident	6
Unauthorized Burning	5
Tree on Utility Lines	4
Chimney Fire	4
Vehicle Fire	3
Furnace Malfunction	2
Utility Line Down	2
Tree Down in Roadway	1
Oven Fire	1
Utility Pole Fire	1
Fuel Spill	1
Prescribed Burn	1
Utility Line Fire	1
Mutual Aid to Holden	20
Mutual Aid to Orrington	7
Mutual Aid to Bradley	3
Mutual Aid to Mariaville	2
Total Fire	98

**TOTAL EMS & Fire 325**

Respectfully Submitted  
James L. Ellis  
Fire Chief

## 2012 Law Enforcement Town Report

Greetings,

The Penobscot County Sheriff's Office strives to provide the highest level of service possible through both our supplemental law enforcement contract and general patrol services.

Maine, particularly Eddington is still one of safest places to live and raise a family. Unfortunately both state and county wide, law enforcement has seen a significant increase in violent calls for service. Serious substance abuse issues continue to drive crime rates higher. Whether a person is under the influence of substances or committing crimes in order to purchase substances, there has been an increased burden on all communities. The Sheriff's Office has focused not only on investigation, prosecution and punishment; but have attempted to combat the underlying problem through awareness, prevention and treatment.

Over the past several years society has seen an increase in gun violence incidents, both in schools and public venues. While law enforcement knows it cannot stop all violence, as a community steps can be taken to reduce the risk. The Eddington School, Sheriff's Office and emergency services have worked hard to make sure that the school is a safe and productive environment for its staff and students. Deputy Sheriff Daren Mason's involvement in the Eddington School is the envy of many schools.

**During 2012 the Sheriff's Office responded to 1152 calls for service and the Maine State Police responded to 275, for a total of 1427 incidents in Eddington.**

Traffic crashes (38)	Criminal Traffic Offense (86)	Thefts/burglary (29)
Informational (53)	Erratic vehicles (34)	Alarms (25)
Suspicious (23)	Warrant arrest (14)	Property checks (111)

Emergency calls - **Dial 911**                      Non emergency calls – **Dial 947-4585**

**Don't forget to order your 911 house numbering sign through the Town Office. The time it saves public safety to arrive, may save your life.**

**Respectfully**

**Chief Deputy Troy Morton**

## ROAD COMMISSIONERS REPORT

For the fiscal year 2012-13 the Town of Eddington general road work consisted of sweeping roads, replacing culverts, paving, sign replacement, ditching, roadside mowing, grading of dirt roads, downed trees, fixing numerous washouts throughout the year from heavy rains, reconstruction and paving of the Hatcase Pond Road, etc.

### General Road Work

Hatcase Pond Road, Reconstruction & Base coat of pavement	\$172,805.00
Hatcase Pond Road, 5% Retainage payable in 2013	( 9,095.00)
Rooks Road ditching & replacement of culverts	2,118.23
Ice Removal & Culvert thawing	407.50
Road Sweeping	2,990.00
Road side mowing	2,000.00
Bangor Area Comprehensive Transportation System (BACTS)	167.80
Culverts, Erosion Control Blankets, Grade Stakes	9,233.61
Grading Blackcap & Sweets Hill Roads, addition of gravel	2,978.00
Beaver Replacement, USDA & Labor cleaning out debris	1,481.25
Washouts, Clewleyville, Levenseller, Sweets Hill	6,632.00
Prime patch, hot top for potholes & Labor for fixing	2,338.00
Rip rap for culvert ends	493.00
Misc. street signs, road signs, posts, town signs & installation	1,371.39
Replacement of Driveway culverts & ditching Clewleyville Road, Davis Road	20,000.50
Engineering Fees Local Road Evaluation	558.83
Misc supplies	39.86
<b>Total Cost</b>	<b>\$225,614.97</b>

The Hatcase Pond Road project was completed in the fall of 2012. The possibility of asking the Town for a bond to complete some roadwork and paving projects to get the Town to where it needs to be is being discussed. As we get all figures together we will look at what we may afford and consider asking the Town to approve at a Town Meeting.

### Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$ 78,500.00
846 yards of winter sand @ \$13.50/yard	11,421.00
130.97 tons of salt to mix with sand @ \$70.62/ton	9,249.49
Misc. supplies, mileage, labor	2,329.51
<b>Total Cost</b>	<b>\$101,500.00</b>

All questions concerning Routes 9, 46 & 178 should be directed to the Maine Department of Transportation at 941-4500. All other town road questions should be directed to the Road Commissioner at 843-5233.

Respectfully submitted,  
Russell J. Smith, Road Commissioner

ANNUAL ANIMAL WELFARE REPORT – 2013  
Town of Eddington

Joseph Murphy who has been the Animal Control Officer for Eddington since the summer of 2008 when the Town entered into a Contract with the Penobscot Valley Council of Governments, decided to hang up his hat at the end of 2012. He will be greatly missed and did a remarkable job for the Town. When PVCOG dissolved Milford took over the Administration of the Animal Control Officer and the Town entered into a contract. Penobscot County was approached about offering a regional Animal Control Officer when Joe gave his notice. After several meetings and discussions with the County they decided to take over the administration and a new ACO was hired. Robert Stanley along with his wife Denise are the new ACO's for Eddington along with Milford, Greenfield, Hudson, Old Town, Orono and Veazie and started the middle of January 2013. The Town entered into a contract with the County.

In 2012 there were 69 calls that were handled by the ACO ranging from dogs roaming at large, barking dogs, dog neglect, threatening dog, dog bite, dog trespass, dog in road, stray cats, cat neglect, horse in road, horse neglect to a found bird. 6 dogs and 6 cats were taken to the Bangor Humane Society.

It can't be stressed enough how important it is to keep your pets contained. When a call about an animal hit by a car, a vast majority of the time the animal dies at the scene or has to be euthanized. It is traumatizing to the driver of the car and upsetting to the pet owners. Loose pets also create a danger to drivers. Please don't assume your pets aren't leaving your yard. Take steps to make sure they can't get into trouble.

Animal abuse and neglect can be prosecuted to the fullest extent of the law. By state law, you must provide food, water, shelter, medical attention, and clean living conditions to your animals. If you can't take care of your animal, find it a home that can take care of it. That is the best solution for you and the animal. The alternative is having your pet taken away from you and possible jail time for you.

There have been calls about barking dogs. Dog owners need to be considerate of their neighbors. If you hear your dogs barking, speak to them. It may be necessary to bring them inside or invest in an electronic control. Neighbors need to be a little more understanding. It is understandable that dogs bark, but also understand that people do not want to listen to a neighbor's dog barking.

Dog licensing is another issue. State law requires all dogs be licensed within 10 days of becoming 6 months old and then by January 31 of each subsequent year. The license itself is relatively inexpensive but the penalties for not licensing your dog are stiff.

Russell Smith

## Eddington's Veterans Memorial

In July of 2011 Joshua Tyler Baillargeon, a Life Scout with Troop 21 in Holden, began to ponder what he was going to accomplish for his Eagle Scout Leadership Service Project. After several months of pondering over a multitude of ideas, he told me that he had been doing some research and would like to accomplish a Veterans Memorial for our town that didn't currently have one. In addition to the Veterans Memorial, Joshua said that he would also like to incorporate a freedom garden off to one side of the memorial, to remember those Veterans who paid the ultimate sacrifice for our freedoms.

Therefore, in October 2011, Joshua attended an Eddington Board of Selectmen's meeting and presented the idea to Russell Smith, the Town Manager and the Board. After hearing Joshua's proposal, they all were overwhelmingly in favor of Joshua pursuing this worthy project. From this point, Joshua spent countless hours calling, contacting and visiting businesses to solicit donations of materials, working out the details on various fundraising activities, and doing research on the specific design he would use for the memorial. Eventually, Joshua decided on a design that was totally unique to this one project. He gathered ideas from numerous memorials that he had viewed both on-line and had visited. Ultimately, the design and the sayings he chose are as follows:

The design consists of a 40' circular cement pad with a 30' five pointed raised concrete star in its center. The star is raised 6" higher than that of the circular pad, so it has an eye-catching appearance from a distance. At each of the three upper points of the star are three flagpoles, containing the American flag in the center (35' tall), the State of Maine flag (30' tall) to its left and the POW/MIA flag (30' tall) to its right. Each flag pole has its own lighting affixed to the pole. In the center of the cement star sits a 13' long by 1' high



granite base, with three separate granite pieces for the memorial. The centerpiece is 6' high in the center and slopes off to each side like the peak of a house. It also contains the inscription "Eddington Veterans Memorial: To honor all those who served to protect our freedom, may they never be forgotten. The two outer pieces are 4.5' at the inner peak and slope to the outside, reaching a height of 3'. The piece on the left has three of the US military insignia's inscribed, to include a quote from Joshua Lawrence Chamberlain of the 20th Maine that states, "We are an army out to set other men free. America should be free ground, all of it, from here to the Pacific Ocean...What we're fighting for in the end. We're fighting for each other." The piece to the right of center contains the insignias from the other 3 branches of the service and the inscription "In peace you served as our defender, in battle you served as our protection, and in death as a reminder that liberty is still our greatest strength. The granite itself came from Barre Granite in Vermont. There are also two lights that continuously illuminate the memorial during the hours of darkness.

Off to the left of the monument is the freedom garden, which consists of a 25' five pointed star constructed of landscaping bricks. The inside of the freedom garden contains several types of flowers, and in its center stands a 46" life-size Bronze Battle Cross. In its interior are 5 lights that during the hours of darkness, light up the Battle Cross. Off to the side sits a 5' long bench constructed of brick and a wooden seat. Lastly, on separate pieces of granite, which are described below, contain two separate brass plaques. On one plaque is a donor's plaque, which contains the names of the 24 primary sponsors that made the memorial come to fruition. On the other plaque, which is located on a piece of granite and is placed inside the freedom garden, Joshua placed a quote that he wished to say, honoring our veterans. The inscription reads "In honor of those who paid the ultimate sacrifice, may these seeds of life keep those memories alive forever" - Joshua Tyler Baillargeon.

Early into Joshua's research he also learned of an old schoolhouse from the 1800's that once was in our town on Route 46 across from the cemetery and still had pieces of the granite foundation located at the site. Joshua made contact with the property owner, Bob Cattan and asked if he may be willing to donate a couple pieces of granite so it could be incorporated into the memorial. Without reservation, Mr. Cattan said that we could have 5 pieces of the granite.



Shortly after picking those pieces up, Josh made strong headway into determining a tentative design for the memorial, which was presented to the Town Manager and Selectmen. Additionally, the first fundraiser, which consisted of a spaghetti supper, was well on the way. Many of the items that were needed to make the supper a success were donated, thus making the fundraiser nearly a 100% profit. At its conclusion,

Joshua, through the support of the citizens, had raised \$5,200 from the event. Joshua continued his fundraising efforts over the course of the following four months by holding a baked bean supper and a community yard sale. In addition to these fundraisers, the Town, at the suggestion of a citizen, sought to place on our Town Warrant for the Town to raise \$5,000 toward the memorial, which passed with ease. At the conclusion of his fundraising efforts in late May, Joshua, along with the Town and its citizens, managed to raise nearly \$22,000 dollars. This is nothing short of remarkable for a Town of only 2,225 residents.

Soon after the funds were gathered and all of the contractors were in place, the ground breaking began in early June of 2012. Lowes Home Improvement of Brewer, Maine, under the direction of Store Manager Robert Ahearn, turned Joshua's Eagle Scout Service Leadership Project into what the store deemed as a "Salute To Hero's" project,



allowing them to open up their allowable donations. Not only did Lowes donate nearly \$5,000 worth of products, but they solicited a team of 17 volunteers that came to the memorial site with Joshua, and built the entire freedom garden, along with a bench in which citizens could sit and reflect on their lost loved ones.

Over the course of the next several months, each contractor came in one at a time and did their respective work at the memorial site, each time under the direction of Joshua. For example, during the project, Josh either directly supervised, or assisted in the construction of the freedom garden, the groundwork (to include the bringing in of fill gravel), the framing of the memorial, the pouring of the cement, to include the bases for the flagpoles. Joshua also assisted in obtaining the donated flag poles from the City of Bangor and painted them in preparation. He also assisted in setting the poles in place as well as prepping the site for the monument itself. Over the summer Joshua spent countless hours at the site, despite having a very hot summer, both during and after the contractors had long left for the day.

Upon completion of the site work, the dedication ceremony was scheduled for September 29th, 2012. There was significant preparation for the dedication itself, as Joshua sent out letters to all Veterans in the Town of Eddington, put up bulletin announcements and made the last minute plans to have everything in place. On the day of the ceremony, there were several Veterans, both active and retired, who assisted in the raising of the American, State and POW flags. In addition, there were members from the Maine Congressional district in attendance, as well as dignitaries from the Maine Veterans Affairs Office and the American Legion, to include a Color Guard Unit from the local Marine Corp Legion Detachment. A Gold Star Mother spoke during the ceremony and assisted in placing the wreath on the monument and the Town Manager assisted Joshua in the revealing of the monument. It was an emotionally touching event for all in attendance, whether you were a Veteran or a member of the community.

Since the time of the dedication, Joshua has received his Eagle Scout Award, where he was recognized with a legislative sentiment from Representative David Johnson, received a Good Citizenship Award from the Marine Corps Legion and has been awarded a Certificate of Accomplishment from the United States Army. In addition, the memorial was featured in the Town of Eddington Bicentennial 2013 Calendar, which features those people and achievements that have made an indelible mark on our community. Despite all of this, Joshua continues to reinforce how his project wouldn't have become a reality if it wasn't for the outpouring of support he received from our and neighboring communities.

Collectively, there were 1500 hours put into this project, and if this project were to be constructed without the financial support from any businesses, it would have cost approximately \$55,000 to build. This project has truly been a life changing and inspiring endeavor for Joshua, despite the fact he was 14 throughout the life of this project. Currently, as of January 2013, Joshua is a Freshman at Brewer High School in Brewer, Maine and is in the AFROTC Program where he is aspiring to become a pilot through the schools pilot program. At this programs completion during his Senior year of high

school, he will have obtained his pilot's license. Joshua is also continuing with scouts, where since attaining the rank of Eagle, has assumed duties as Troop Guide for Troop 21 and is a Den Chief for Webelo I scouts in Pack 21. In addition, this month he will be completing all requirements for his first Eagle Palm.

The Town of Eddington would like to thank Joshua Baillargeon and his family, parents Scott and Marie Baillargeon, his sister Crystal and grandparents Stan and Judy Badger for all of their hard work in constructing the Veteran's Memorial for the Town. We are honored that he chose this for his Eagle Scout Project. Josh is an outstanding young man that we are sure we will hear more about in the future. We are lucky that he is a resident of Eddington.

Anyone that is interested in placing a brick at the new Eddington's Veterans Monument in honor of a past or present Veteran, can purchase a brick and have it engraved. Examples of the bricks, more information and the order forms are available at the Town Office. You can get a 4"x8" Brick for \$30.00 or an 8"x8" Brick for \$55.00, plus any Clipart (\$5.00 each) or Service Logos (\$25.00 each).



## A Municipal view, from the “Other Side” of the Counter

Written by, Shawna L. Hinkley –Deputy Town Clerk

My house is located in Brewer, but my Heart will always be in Eddington. I love this town, *most* of the people in it, and I truly enjoy assisting them, where and however I can. I moved to Eddington in 1976, my parents still reside here. You may have noticed that Giant Bass Mailbox on the Main Road, near the Eddington Store. My Dad displays it proudly; he has to at least pretend he does, it was a Fathers Day gift, from his only daughter, me.

My first day as a Municipal Clerk was June 26<sup>th</sup>, 1997. Some people would think we just stand here and take all your hard earned money for taxes and registrations. Perhaps that’s how I thought it was at first, but boy, was I wrong. It’s not THAT simple and I could never stay somewhere that boring.

Anyone who deals with the general public already knows, it can be interesting, for lack of a better word. A normal routine can change at any moment when a person walks through that door. Municipal Clerks deal with various questions, comments, some negative remarks and at times, some very incorrect insinuations. We try to do the best we can, and have learned to roll with any punches. Eddington has so many caring, supporting, thoughtful and very giving people. Many times during the year we receive tokens of sincere appreciation from residents. It may be a simple “Thanks for all you do”, a free pizza or sandwich “lunch” at the back counter, homemade goodies or handwritten letters or cards expressing thanks for a specific task we handled for them. We have received phone calls from people passing through commenting on something they like, such as the Flags in the fall. Those moments certainly Trump a bad day, every time.

Have you ever witnessed a barefoot resident, a Town Manager and the local Sheriff running about the town, trying to rope a Texas Long Horn in the middle of the night? Well, it’s happened here in Eddington! (enjoy that visual)

We are office clerks; yet, we have assisted the Town Manager out of the office too. A few examples; the cleaning of a clogged culvert by hand, climbing a snow bank to post roads, only to sink waist deep into the snow trying to reach just the right spot to nail that sign on the telephone pole. We collected household trash one very frigid winter day, into the back of the Town Managers pick-up truck. Each town should have a book, to jot down moments like these; some are priceless and very fun to look back on.

People think we should know everything; yet, our office does not own or operate any type of Crystal Ball. Some questions we can answer just because we have “heard of it”, and then some other questions leave us with an excessive amount of head shaking, I won’t lie.

\* One time an elderly resident, wanted to renew his vehicle registration, he did not have a current insurance card, his policy had lapsed, therefore he needed to make a payment before getting a new Insurance Card. I tried to explain to him he needs to go in to the Insurance Office to make his payment. Well, God love him, he said to me “If I come up there with some money, can’t you FAX it to them for me?” My Reply “I wish I could FAX Money, but technology hasn’t made it quite THAT far yet.”

\* Body ailments, life moments, etc. are often shared by customers while waiting on them. When you ask “Can I help you” or “How are you doing”, you just never know where it may go from there. We have been embarrassed for them, by them, have laughed and shared our own life moments right back; it’s what makes each day different. Sometimes it’s just nice to know people are comfy enough to confide or share a part of them with us.

### **Questions /Comments - some more frequent than others.**

1. What time do you think the trash will be picked up at OUR house?
2. What is the Post Office’s Number & why aren’t they answering?
3. (ALL the Lights are out when they walk in) Did you lose power?  
Usually followed by, “What time do you think it will coming back on?”
4. There is a dead skunk, deer, etc. in the road, can you come get it?
5. Can you tell me where I can buy Pink Flamingo’s? (not even kidding)
6. Do you know what time the Ice Fishing Derby on Phillips Lake in Dedham starts next Saturday?
7. I don’t have my insurance card, but I have insurance, you trust me right?
8. Are you eating your lunch? Go ahead & finish it, I’ll wait, really no hurry.  
(Awkward)

Office hours are 7:30- 4:00 Mon.-Fri. We could open at 5a.m. and still not accommodate everyone’s life or work schedule. We are easy to deal with, have been known to hand deliver, stay late to wait for you, etc. on occasion. You see, we are not just “your tax dollars at work”, we are residents & taxpayers too; we use services, register our vehicles and vote. So we do GET YOU, we are here for you, not against you. More often than not, we disagree with the same things about town and state government as you do. We do not make all the rules, we only try to follow them, the best we can.

*~ Never take LIFE to serious; none of us are getting out of it alive ~*



## SOLID WASTE AND RECYCLING REPORT

Solid Waste is a major part of the municipal budget. In the past fiscal year the town generated 973.03 tons of solid waste that was disposed of at the PERC plant in Orrington. This represents an increase of 42.9 tons over the 2011 fiscal year. The costs to the Town of Eddington for the fiscal year 2012, which represents an increase of \$5,959.26 over the 2011 fiscal year, are as follows:

Tonnage to PERC:	\$70,606.90	Income:	
Contract for roadside trash pickup:	44,632.50	Recycling Reimbursement:	\$0.00
Contract for roadside recycling pickup:	13,072.50	PERC Reimbursement:	\$12,548.98
Household Hazardous Waste costs:	928.04	MRC Dividends:	\$25,594.57
Municipal Review Committee:	1,231.96	Total Income:	\$38,143.55
Total Costs:	\$130,471.90	Actual Costs:	\$92,328.35

Solid waste pickup is for residents only. All businesses are responsible for their own solid waste and are not to put their solid waste at roadside for pickup. It is not the responsibility of the citizens of Eddington to have to pay for their solid waste pickup. The Town of Eddington will be enforcing this to keep costs down to its residents. As other towns go to pay per bag we may be seeing people that may try to drop their trash in our town at our expense. If anyone should see anyone or suspect anyone of doing this please let the Town Office know so appropriate action can be taken.

Each and every one of us needs to become more responsible in the way we dispose of Solid Waste. If everyone does their part we can reduce the costs for solid waste to the town.

# TRASH AND RECYCLING

**REGULAR DOMESTIC HOUSEHOLD WASTE** is picked up weekly on Fridays. Trash should be in heavy-duty trash bags or covered containers and be roadside by 7:00 am each Friday to ensure pickup. Containers should not weigh more than 40 pounds. (pieces of carpet must be cut into 4-foot sections, 1 tire not on a rim, aerosol cans that are empty, opened-dried-out cans of latex paint, and regular alkaline batteries are also accepted in the weekly pickup.) (Recycling information on the next page)

**SOME ITEMS NOT ACCEPTED AT ROADSIDE PICKUP** can be taken to Pine Tree Transfer and Recycling or Waste Management of Maine Transfer Station. You do not need a permit to go to either place.

**\*\*Please call first to verify hours, rates and items accepted as they are subject to change.\*\***

**Pine Tree Transfer and Recycling, 368 Emerson Mill Road, Hampden, Maine, 862-4200.**

(They are no longer a Landfill and do not accept all the items they used to) Their hours are November 15<sup>th</sup> - April 14<sup>th</sup>: Monday through Friday from 7:30 am to 4:30 pm and Saturday from 7:30 am to 12:30 pm. and April 15<sup>th</sup> - November 14<sup>th</sup>: Monday through Friday 6:30 am to 6:00 pm and Saturday 7:00 am to 3:30 pm, Closed All Sundays. The cost is \$95.00 per ton on Saturday and \$115.00 per ton on Monday through Friday for demolition and/or regular debris, scrap metal, white goods and small loads of tree stumps. No food waste. There is a sheet from Pine Tree at the Town Office listing the items accepted and not accepted.

**Waste Management of Maine Transfer Station, 198 Dirigo Drive, Brewer, ME, 989-2654, 1-603-744-8400** (take a right off Sparks Ave) Open Monday thru Friday 8:00 am to 4:00 pm.

**Fees: Construction & Demolition:**

**Residential** . . .085 cents per pound      **Commercial**. . . \$92.50 per ton-1/2 ton min

**Tires:** Car . . \$3.00 each, Pickup . . \$5.00 each, Large Truck . . \$75.00 each, Equipment/Skidder . . \$150.00 each

**Appliances:** NOT designed to hold freon . \$10.00    Designed to hold freon . . \$25.00

**Mattresses** . . . . . \$15.00      **Wood**. . . . . \$75.00 per ton

All transactions are subject to an Environmental Fee of \$2.00 for loads weighing less than 2 Tons (4000 lbs) and \$4.00 for loads weighing more than 2 Tons (4000 lbs).

**\*\*Payment in check or credit card. (No cash)\*\***

**\*\*Prices and Schedules Subject to Change\*\***

**UNIVERSAL WASTE** items will not be accepted in your regular trash, but are not considered hazardous waste. We have a contract with the City of Brewer, which allows our residents to dispose of items at the Brewer Water Pollution Control Facility at 37 Oak Street, Brewer. You must get a permit and a schedule of when they are opened from the Town Office. The Town pays all fees associated with disposing of these items.

**Universal waste items are:**

TV's & Computer Monitors:	Mercury Thermometers	Mercury Devices	PBC Ballasts
Mercury-Containing Thermostat	Mercury Switch	Florescent Bulbs	Batteries

**HOUSEHOLD HAZARDOUS WASTE** items will not be accepted in your regular trash, at the Pine Tree Landfill or Maine Transfer Station.

**Household Hazardous Waste items are:**

Oil based paint	Mercury thermometers	Liquid mercury	Varnish
Turpentine	Mercury thermostats	Used Antifreeze	Rat poison
Used motor oil	Paint Remover & Thinners	Herbicides	Chemical fertilizer
Old gasoline	Transmission fluid	Pesticides	Linseed Oil
Brake fluid	Mercury <u>Rechargeable</u> Batteries	Fungicides	Florescent Lamps

One computer, one monitor, one keyboard and one television per household.

Yearly the town participates in the Household Hazardous Waste Day with surrounding towns in the month of October in Bangor. In the past it has taken place at the Bangor Public Works Recycling Center at 530 Maine Avenue, Bangor. Permits specifying items to be taken in that day must be obtained from the town office prior to the collection day. Anyone who takes items to the collection day without a permit will be charged \$10.00. Otherwise, the town pays the fees associated with disposing of the items. Watch for notices in the Bangor Daily or Weekly each September for more information about the disposal day that year.

# SINGLE SORT RECYCLING

## (Recycling Made Easy)

**SINGLE SORT RECYCLING** is picked up roadside on the **First and Third Friday** of each month. Single Sort Recycling offers an expanded list of items accepted and **all of the items can be put in one container and do NOT need to be sorted out.** You can continue to use your recycling bins or you can start putting your items into a regular trashcan as you will find the amount of your recyclable items will increase. There are **free "RECYCLING" stickers** available at the Town Office that you can put on a regular trashcan. Maine Waste Systems asks is that you put your trash on one side of your driveway and the recycling on the other side so there will be no confusion. Until you have a sticker for your new container, place the blue bin beside it so they will know what to recycle and what to take to PERC. Below you will find a list of items that they **DO and DON'T RECYCLE.**

EcoMaine is the company that will be processing the recyclable items. More information about Single Sort Recycling is available at [ecomaine.org](http://ecomaine.org). As we get more information about the system, we will post information on Cable Channel 7 and at [eddingtontownmaine.gov](http://eddingtontownmaine.gov). You can also email us at [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) if you have any questions. Maine Waste Systems picks up our trash and recycling. You can reach them at 659-2381.

### DO RECYCLE

**PAPER, PLASTIC, METAL, AND GLASS CAN ALL BE MIXED TOGETHER.**

#### PAPER

- Newspapers & Inserts
- Magazines
- Mail & Catalogs
- Paper Bags
- Office Paper & Envelopes
- File Folders
- Wrapping Paper
- Phone Books
- Hard Cover Books
- Paper Plates (clean)
- Milk & Juice Cartons
- Boxes
  - Cardboard, Cereal, Drink, Gift, Pizza

#### PLASTIC

- Water Bottles
- Milk Jugs
- Detergent Bottles
- All containers marked with a #1- #7 (except Styrofoam)
- Plastic Grocery/ Shopping Bags marked with a #2 or #4

#### METAL

- Tin Cans
- Aerosol Cans (empty)
- Aluminum Cans/Foil
- Pots & Pans

#### GLASS

- All glass Bottles & Jars (all colors)

**Empty all containers**

### DON'T RECYCLE

- Batteries, alkaline
- Bubble-wrap
- Clothing & shoes
- Diapers
- Envelopes, plastic or Tyvek®
- Food (but you can compost it)
- Kitty litter
- Knives
- Light bulbs,
  - incandescent (trash),
  - compact fluorescent
  - light bulbs (return to store)
- Needles & sharps
- Paper napkins
- Paper towels
- Plastic bags:
  - bread bags
  - frozen vegetable,
  - snack/sandwich,
  - trash bags
- Plastic wrap or film
- Potato chip bags
- Ribbon & bows
- Styrofoam® or polystyrene foam (even if marked #6)
- Trash/waste
- Vinyl (siding, bumper stickers, etc.)
- Waxed boxes & paper
- Wood

**Plus Next Column**

### Universal Waste

Items categorized as "Universal Waste" cannot be included with your curbside pickup. The Town has a contract with Brewer, which allows residents to take items to their facility. Residents must get a permit from the Town Office.

#### Universal Waste Items:

- Computer Monitors
- Florescent Bulbs
- Mercury Devices
- Thermostats/Thermometers
- PBC Ballasts
- Rechargeable Batteries
- TV's

### Hazardous Waste

Items categorized as "Hazardous Waste" must be disposed of carefully and cannot be included with your curbside pickup. Each year the first Saturday in October, The Town of Eddington participates in a disposal day with the City of Bangor and other area towns. Information is provided each year about the event.

#### Hazardous waste Items:

- Anti-freeze
- Brake Fluid
- Chemicals
- Fertilizers
- Fuel
- Fungicides
- Herbicides
- Oil Based Paint
- Old Gasoline
- Paint thinner
- Pesticides

**\*\*\*SAVE THIS PAGE FOR QUICK REFERENCE\*\*\***



## MISCELLANEOUS METALS, APPLIANCES, VEHICLE BATTERIES, ETC:

**Libby's Salvage** (991-0245) 304 Main Road, Eddington, ME - No charge for metal items, sheet metal, iron, copper, aluminum, tin, metal appliances (unless they have freon and then there is a \$15.00 charge to be paid at the Town Office), drums and barrels and vehicles. (1995 and newer must have the title) No Tires will be accepted. Please call to set up a time and get instructions on where to drop items inside the gate. Items should not be left outside the gate!!!!

Complete the form below if you have any items containing Freon.

The fee must be paid at the Town Office before the items can be dropped off.

Refrigerator(s) \_\_\_ Air conditioner Unit(s) \_\_\_ Total Items \_\_\_ x \$15.00 = \$ \_\_\_\_\_ Amount due at Town Office  
Name: \_\_\_\_\_ Address: \_\_\_\_\_

**Lakeman and Sons** (989-2780) 134 Levensellar Rd, Holden, ME – They will accept metal Appliances, including microwave ovens, washers, dryers, hot water heaters, refrigerators, (There is a \$10.00 charge for items with freon), copper, etc. They are currently buying tire rims and car batteries. Call them to check to see if they will accept any other metal items you need to dispose of.

**Onesteel Recycling, Inc** (formerly Industrial Metal Recycling Inc) (947-3710) 2630 Outer Broadway, Bangor. They will accept metal appliances at no charge, unless they have freon and then there is a \$15.00 charge. They will also take red metals, iron, copper, brass, radiators, heater cores, insulated copper wire, car, lawnmower and boat batteries, motor blocks and cars. There is a Sheet at the Town Office listing items accepted. (Depending on the market, they will pay a small amount for some items.)

## NEW OR REUSABLE BUILDING SUPPLIES & APPLIANCES

Habitat for Humanity of Greater Bangor, 83 Washington Street, Bangor, Me 04401

A Program of Habitat for Humanity, the ReStore accepts donations of new or reusable building supplies and appliances from individuals, contractors and businesses. The Re Store then sells these building materials at discount prices to the general public. Proceeds help fund new Habitat home construction for local low-income families.

The Habitat ReStore may be able to help you. If you donate, you earn tax deductions, help the environment by diverting reusable materials from area landfills and best of all, help build homes for families in your community. As a customer, you could save 50% and more off retail prices on home improvement materials of all kinds.

Store Hours – Open to the Public:

Tuesday – Saturday: 9:00 am to 5:00 pm

For more information call 207-942-8977 or on line to [www.HabitatBangor.org](http://www.HabitatBangor.org).

Here are some examples of the kinds of things they will take:

Lumber	Plumbing & Bathroom Fixtures	Windows and Doors
Tools	Electrical Fixtures & Hardware	Flooring/Tiles
Latex Paint	Kitchen & Bathroom Cabinets	Working Appliances

## COMPOSTING

There has been an increased interest in composting as living green becomes more popular. We have had a great response in the past from people purchasing compost bins to compost their grass, leaves and table scraps and at the same time provide a rich fertilizer for their own gardens. The program we are working with offers Compost Bins for \$41.00 and Kitchen Pails for \$10.50. We have a bin and pail on display at the Office.

More information about composting is available at the State Planning Office website at [www.recyclemaine.com](http://www.recyclemaine.com). You can also get more information at <http://epa.gov/recycle/composting.html>.

# Consider Composting

## **What you should, and shouldn't, put in your compost bin**

Do you have a garden? Then you should consider having a compost bin too! Up to a third of all the rubbish that's thrown away each year could be transformed into compost. Just think what a reduction to the amount of rubbish being sent to landfill we could make if we all composted this waste at home!

## **What goes in...**

As a general rule you can compost most uncooked kitchen waste such as fruit scraps and vegetable peelings, egg shells, teabags and coffee grounds, but not animal or dairy products. After 6 – 12 months all this waste could turn into a fantastic free nutritious fertilizer for your flower beds, vegetable plots, hanging baskets and patio planters. So don't bin your household waste – compost it!

## **Compost these:**

- |               |                        |                                  |
|---------------|------------------------|----------------------------------|
| - Egg Boxes   | Raw vegetable peelings | Egg shells                       |
| - Fruit waste | Brown paper bags       | Scrunched up newspaper           |
| - Teabags     | Toilet roll tubes      | Vacuum cleaner bag contents      |
| - Pet Hair    | Coffee grounds         | (only if you have wool carpets!) |

## **Don't compost these:**

- Meat
- Cooked vegetables
- Dairy products
- Dog or cat poo
- Nappies

## **Tips for top compost**

- 1) Have a caddy in the kitchen to help you get into the composting habit
- 2) Get a good mix of 'greens' (e.g. vegetable peelings) and 'browns' (e.g. scrunched up cardboard)
- 3) In your compost bin, try to create alternating layers of greens and browns – this will help create air pockets for the microbes that break the material down to breathe, and that speeds up the rotting process
- 4) You can add even more air by occasionally mixing the compost in the bin with a fork or broom handle
- 5) Keep it up for 6-12 months, and you'll have beautiful, rich compost to improve the soil on your plant or vegetable beds – and all for free!

## **MISCELLANEOUS DISPOSAL/RECYCLE ITEMS**

If you have other items to dispose of that are not addressed on this list, please contact the Town Office at 843-5233 and we will look into it for you

## **CELL PHONES**

You can turn in your old cell phones to the Bangor Police Department at the front counter at 240 Main Street, Bangor. They will distribute these phones to homeless, needy or battered women in the area. You can get a receipt for your donation from them. The following businesses also accept cell phones to recycle:

- Radio Shack, 1129 Union St, Bangor ME 942-5908
- Radio Shack, 663 Stillwater Ave, Bangor, ME 947-6375
- US Cellular, 33 Bangor Mall Blvd, Bangor, ME 942-5218

## **CFL BULB RECYCLING**

Efficiency Maine, a program through the Maine Public Utilities Commission, has launched a statewide CFL bulb-recycling program. You can now bring your used (unbroken) CFL bulbs to any participating store for free recycling. Note: CFL bulbs must be recycled and cannot be disposed of in the trash because they contain small amounts of mercury. (Granville-ACE Lumber in Holden, Lowe's, Walmart and Home Depot all participate in the program and will accept used bulbs.)

## **INK CARTRIDGES**

Eddington School accepts ink cartridges as a fund raiser. Call the school at 843-6010 with any questions or check out their website at [www.cartridgesforkids.com](http://www.cartridgesforkids.com). Ink Cartridges can also be turned in at Staples Office Supply Stores (947-9225) in Bangor at no charge.

## **LEAVES OR GRASS**

Eddington residents can dispose of leaves or grass at the Brewer Landfill at 825 Wiswell Road. They have an area for leaves, which is outside the regular landfill gate, and you do not need a permit. They have asked that it not include any branches, that you use paper bags and if you use plastic bags the leaves should be taken out of plastic bags and dumped into their pile.

## **MOTOR OIL**

Advanced Auto (989-8999) - 1 Vista Way, Brewer - 5 gallon limit - no charge  
Resident should call first to make sure they have room in their barrel.

## PROPANE TANKS

The Brewer Landfill will accept propane tanks from nonresidents at their 825 Wiswell Road location for a fee of \$5.00 for tanks 20-pounds or less and \$20.00 for tanks over 20-pounds. Their phone number is 989-8433.

**RECHARGEABLE BATTERIES** The following businesses accept rechargeable batteries to recycle:

Radio Shack, 1129 Union St, Bangor, ME 942-5908

Radio Shack, 663 Stillwater Ave, Bangor, ME 947-6375

## SMOKE DETECTORS

Some smoke detectors have a label on them, which states that the detector contains radioactive material and should not be disposed of in your regular trash. First check the detector for a phone number or address of a disposal service or the manufacturer who can be contacted for further instructions on disposal. If there is no information available, wrap the detectors separately and dispose of it in your regular trash. (the radioactive material in the detector would only cause concern if there were a large number of detectors)

## VEHICLE LICENSE PLATES

Any unused license plates can be returned to the Town Office and we will return them to the State of Maine Bureau of Motor Vehicles where they will be recycled.

## **Miscellaneous School Fundraising items to save!!!**

Various Business and Organizations offer Fundraising Programs for students that allow the schools to purchase educational items. The collected items can be dropped off at the Eddington Elementary School or the Town Office.

### **Labels for Education Program:**

Eddington Elementary School continues to collect labels that are redeemed for various educational items. Some of the products accepted include: **Campbell Soup, Franco American, V8, Prego and Swanson Labels, Pace Lids, and Pepperidge Farm UPC Codes.** (Watch for "Labels for Educations" reminder symbols on eligible packages and under each "Brand Symbol" for the return item for redemption.) **A complete list of products is available at the School or Online at [www.labelsforeducation.com](http://www.labelsforeducation.com)**

### **Box Tops 4 Education:**

Eddington Elementary School is also collecting Box Top Coupons from participating products such as General Mills Cereals, Pillsbury and Yoplait refrigerated items, Betty Crocker, Old El Paso and "Helper" meals and sides, Pillsbury, Green Giant and Totino's frozen items, Betty Crocker and various brands of Fruit Snacks, and Bisquick and Betty Crocker Baking Items. **A complete list of products is available at the School, Town Office or Online at [www.boxtopsforeducation.com](http://www.boxtopsforeducation.com)**

### **Tyson Project A+**

The Eddington School is participating in a program sponsored by Tyson Chicken. Look for the "Project A+" logo on **Tyson Chicken** products. Each label is worth 24 cents towards books, computers, and improvements to buildings. For more information, check their website at [www.ProjectAPlus.tyson.com](http://www.ProjectAPlus.tyson.com).

### **Cartridges for Kids**

Eddington Elementary School is collecting empty laser ink cartridges and redeeming them for money. This program earns money for the schools, saves oil by remanufacturing them and it keeps the cartridges out of the landfills.

### **Hannaford Helps Schools**

From September through November of each year, Hannaford Supermarkets offer a program to help schools raise money. Whenever you purchase at least 3 eligible General Mills products, you will automatically receive "Hannaford School dollars" with you cash register tape at checkout. The more you buy at one time, the greater the "dollars" value. Just send your "Hannaford Dollars" to the Eddington School by the first week of December and they can turn them in for cash. For more information, check their website at [www.hannaford.com](http://www.hannaford.com).

If you would like more information about any of these programs, contact Amy Kessler at 843-6010 or email her at [akessler@sad63.k12.me.us](mailto:akessler@sad63.k12.me.us).

**2012 TREASURERS RECEIPTS & EXPENDITURES**

<b>Checking Account</b>		
<b>Beginning Balance February 1, 2012</b>		<b>\$ 646,910.02</b>
State of Maine	\$ 164,764.09	
Tax Payments	2,082,663.25	
Misc. Income	<u>1,003,759.88</u>	
<b>Total receipts:</b>		<b>\$ 3,251,187.22</b>
Total Warrants	\$ 3,247,145.64	
Service Charges	<u>0.00</u>	
<b>Total Expenditures:</b>		<b>(\$ 3,247,145.64)</b>
<b>Checking Account</b>		
<b>Ending Balance January 31, 2013</b>		<b>\$ 650,951.60</b>

**2012 TOWN SAVINGS**

<b>BANK NAME</b>	<b>BALANCE 01/31/12</b>	<b>DEPOSITS</b>	<b>INTEREST</b>	<b>WITH- DRAWALS</b>	<b>BALANCE 01/31/13</b>
Bangor Savings Bank	\$ 23,850.78	\$ 0.00	\$ 27.40	\$ 0.00	\$ 23,878.18
TD Bank North	131,345.47	0.00	395.80	0.00	131,741.27
Merrill Bank	100,000.00	0.00	0.00	0.00	100,000.00
Merrill Bank-Checkbook	646,910.02	3,247,090.30	4,096.92	3,247,145.64	650,951.60
<b>MAJOR ROAD RESERVE</b>					
Camden National Bank	\$ 79,209.72	\$ 13,473.97	\$ 98.53	\$ (92,782.22)	\$ 0.00
<b>TOWN ROAD RESERVE</b>					
Camden National Bank	\$ 57,704.75	\$ 0.00	\$ 71.78	\$ (23,299.15)	\$ 34,477.38
<b>FOUNDERS DAY</b>					
Brewer Federal Credit Union	\$ 7,312.36	\$ 0.00	\$ 45.15	\$ (300.00)	\$ 7,057.51
<b>FIRE DEPT EQUIPMENT</b>					
Bangor Savings Bank	\$ 55,110.73	\$ 0.00	\$ 43.60	\$ (38,103.41)	\$ 17,050.92
<b>CEMETERY TRUST</b>					
TD Bank North	\$ 68,760.63	\$ 750.00	\$ 82.66	\$ (150.00)	\$ 69,443.29
<b>CAPITAL ACCOUNTS</b>					
Bangor Savings Bank					
Fire Department	\$ 74,047.28	\$ 0.00	\$ 143.19	\$ 0.00	\$ 74,190.47
Municipal Office	\$ 7,323.96	0.00	8.09	0.00	\$ 7,332.05
Municipal Building	\$ 10,878.22	0.00	16.47	0.00	\$ 10,894.69

## TAX COLLECTOR'S REPORT

One area of tax collection is the collection of excise tax. The definition of excise tax is: For the privilege of operating a motor vehicle on public highways an excise tax must be paid each registration year as a prerequisite to registration. Excise tax must be paid to the municipal tax authorities of the community in Maine where the registrant lives.

Excise tax is determined by applying a mil rate to the factory or manufacturer's list price of the vehicle. Effective September 17, 1997, new legislation was passed that states that any new vehicle purchased from a motor vehicle dealer licensed in any state, requires the owner shall submit the manufacturer's suggested list price sticker (also known as the Monroney Label) or a copy of the sticker to the excise tax collector. The mil rate decreases as a vehicle gets older until the sixth model year. Once the vehicle is in its sixth model year, the mil rate stays the same. (First or current year a sum equal to 24 mils on each dollar of the maker's list price, 17.5 mils for the second year, 13.5 mils for the third year, 10 mils for the fourth year, 6.5 mils for the fifth year and 4 mils for the sixth and succeeding years.)

The Eddington Town Office also works as an agent for the Bureau of Motor Vehicles and is authorized to renew vehicle registrations and issue new registrations to vehicles under 26,000 pounds. If a resident is required to file an SR22 certificate of insurance with the Bureau of Motor Vehicles, we are not authorized to issue the registration. **IT MUST BE PROCESSED AT A BRANCH OFFICE.** I know this is often an inconvenience, but we cannot change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

The Town of Eddington collected \$345,072.99 in excise taxes, during the 2012-2013 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

## 2012 VALUATION & ASSESSMENT

Real Estate Valuation	\$ 168,560,764.00
Personal Property Valuation	5,817,540.00
Homestead Valuation	3,499,500.00
BETE Valuation	<u>130,998.00</u>
Total Valuation:	\$ 178,008,802.00

Appropriations:	
County Tax	188,737.00
Municipal	1,013,280.00
Education Tax	1,402,425.00
Overlay	<u>56,862.75</u>
Total Appropriations:	\$ 2,661,304.75
Deductions:	
State Revenue Sharing	118,000.00
Appropriation from Surplus	425,000.00
Homestead Reimbursement	41,644.05
BETE Reimbursement	<u>1,558.88</u>
Total Deductions:	\$ 586,202.93
Amount to be raised from Taxes:	\$ 2,075,101.82
2012 Taxes Collected	\$ 1,816,982.48
2012 Taxes Abated	11,195.04
2012 Taxes Supplemented	3,368.90
2012 Taxes Outstanding	258,119.34

### SURPLUS FUND ACCOUNT

<b>Balance January 31, 2012</b>	<b>\$ 705,882.55</b>
<b>Additions:</b>	
Interest	19,692.25
Excise Taxes	345,072.99
Miscellaneous Fee & Income	35,543.48
Supplemental Taxes	3,368.90
Unexpended Dept. Balances	4,623.14
Unexpended Overlay	45,667.71
Deductions:	
Revenue Funds	425,000.00
Abatements	11,195.04
Return Checks & Fees	1,008.19
<b>Balance January 31, 2013</b>	<b>\$722,647.79</b>

## CEMETERY BOARD REPORT

The Cemetery Board would like to remind everyone that there are rules and regulations for the cemeteries in Eddington and are available at the Town Office if someone would like a copy. There are also State Laws regarding cemeteries. Cemeteries are to be held in the highest regard when people are visiting and treated with respect. Cemeteries are closed from sunset to sunrise.

Members made regular tours of cemeteries to check for downed trees, broken stones, lawn mowing and general upkeep. If there are any problems that arise please report them to the Town Office so that the Board can be apprised of any problems.

Mowing and trimming of the cemeteries continues to be the top priority. Trees and bushes were cut back at the Blackman/Riverside and Jonathan Eddy Cemeteries. Fill has been added in the back of the Pine Tree Cemetery to make more room and extend the cemetery road all the way around so traffic will not have to back out onto Route 46 from the entrance closest to Route 9 eventually.

Flags are placed on Veterans lots each year by Darrell Crawford, Mike Dorr and Mark & Sue Shane.

Respectfully submitted,

Carol Alley  
Wendy Giguere  
Sandra Cookson

### Current Cemetery Lot Prices

Single Lot	Resident: 250.00
	Non-Res: 500.00

2-Plot Lot	Resident: 400.00
	Non-Res: 800.00

4-Plot Lot	Resident: 700.00
	Non-Res: 1400.00

**2012 PERPETUAL CARE TRUST FUNDS**

<b>Cemetery Name</b>	<b>Principal</b>	<b>Interest Balance 01/31/12</b>	<b>New Interest</b>	<b>Less Expense</b>	<b>Interest Balance 01/31/13</b>
Blackman/Riverside Cemetery	\$ 3,600.00	\$ 3,254.59	\$ 9.09	\$ 0.00	\$ 3,2563.68
Jonathan Eddy Cemetery	14,550.00	1,516.29	12.09	0.00	1,538.38
Meadow Brook Cemetery	9,875.00	8,569.53	18.81	0.00	8,598.34
Pine Tree Cemetery	9,295.88	18,699.34	42.67	0.00	18,722.01

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles  
Treasurer



## GENERAL ASSISTANCE

The Town of Eddington administers a program of general assistance that is available to all persons who are eligible to receive assistance in accordance with the standards of eligibility under Title 22, M.R.S.A., Section 4301, et al. The guidelines are strict and documentation of information is required. All information is confidential.

In 2012 we served 20 households with expenses totaling \$12,744.66. The State reimbursement was \$2,918.08 and \$294.00 reimbursement from a household for a total of 3,212.08.

The Town of Eddington donated \$1,000.00 out of the General Assistance Account to the Clifton Food Cupboard

Applications for assistance are taken by appointment, Tuesday through Thursday, 8:00 a.m. to 11 a.m.

Respectfully submitted,

Theresa Clair  
General Assistance Administrator

**We would Appreciate Your Support”  
Request for Committee and  
Board Members**

It is sometimes very difficult for the Board of Selectmen to find individuals who are interested in donating their free time and expertise to serve on the numerous committees and boards, which are part of the administrative process of this community.

In order to have a cross representation of as many ideas as possible of individuals of this community, any person interested in serving on any of the committees or boards listed below should place a check mark adjacent to the committee or board which you are interested in serving on, and return the bottom portion to the Town Office or e-mail your information to the [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) prior to April 15, 2013.

We appreciate your interest and cooperation.

---

I would be interested and would like to serve on the following committees or boards when a position is available:

- |  |   |
|--|---|
| <input type="checkbox"/> Planning Board        | <input type="checkbox"/> Recreation Committee         |
| <input type="checkbox"/> Board of Appeals      | <input type="checkbox"/> Cemetery Board               |
| <input type="checkbox"/> Scholarship Committee | <input type="checkbox"/> Fence Viewer                 |
| <input type="checkbox"/> Surveyors of Lumber   | <input type="checkbox"/> Surveyors of Wood and Bark   |
| <input type="checkbox"/> Election Clerk        | <input type="checkbox"/> Veteran’s Monument Committee |

Full Name \_\_\_\_\_

Address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone # \_\_\_\_\_

Email \_\_\_\_\_

## 2012 EDDINGTON HISTORICAL SOCIETY

The Eddington Historical Society members continue to meet on the third Thursday of each month at the Town Office. Thank you to all of our dedicated members who attend the meetings. We hope everyone enjoys the Calendars and Newsletters that we have produced for the last few years. Preserving our Towns History is very important and it is our hope that by keeping the Historical Society active, we will encourage past and present residents to learn more about our town and the people and places from its history. We encourage everyone to share their stories about Eddington so that future generations will truly appreciate our little town.

With everyone's busy schedules, we understand how hard it is to become part of another organization and attend regular meetings. Please feel free to attend any of our meetings to share your stories of growing up or working in Eddington or any ideas you have that will help us to be more visible in the community. (Occasionally we have to reschedule a meeting, so please call the Town Office if you plan to attend a meeting to verify that it has not changed) If you cannot make it to a meeting, we would love to have you write down your stories of special events, attending school, family gatherings or any special memory you have. You can drop them off at the Town Office. It would be wonderful to acquire family histories from more long-time residents of Town to add to the ones we have. All of these items will be priceless to future generations. And they would be a great resource for future articles in our Newsletters.

Each year producing the calendar is getting harder and harder. We have exhausted most of the pictures that we have received on past calendars and desperately need new pictures of people, places and events from the past. We generally look for pictures at least 50 years old for the calendar, but will gladly accept any pictures so that we can build a library for future use. Do you have any pictures of the old schools in town? Did you know that over the years, there have been seven different small schools scattered around Town. Do you have any pictures of family members, houses, businesses, stores, events at School, Church or Civic Groups, early roads or transportation, farms or lumber yards and family reunions that you would like to share? We have a scanner available and can scan your pictures into a computer and give them right back to you. All of these pictures would be invaluable for painting a picture of our Towns rich heritage.

You have probably seen some of our members at the Voting Polls selling items and asking new people to join our Society. Please help us to grow so that we can gather historic information and share it with future generations. Complete the membership card below and bring it to a meeting or mail it in. We look forward to hearing from you with your stories and ideas as we work to share our towns great history..

Respectfully Submitted by  
Denise Knowles, Secretary

Officers: Richard Bowden, President – Rob Dorr,  
Vice President – Lou Higgins, Treasurer

\*\*\*\*\*

### EDDINGTON HISTORICAL SOCIETY MEMBERSHIP CARD

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: (optional) \_\_\_\_\_

Email Address: (optional) \_\_\_\_\_

1 Year Membership, \$10.00: \_\_\_\_\_

Lifetime Membership, \$50.00: \_\_\_\_\_

# HOLBROOK REGIONAL RECREATION

PO Box 23

Holden, Maine 04429-0023

## COMMITTEE REPORT

We wish to thank the citizens of the towns for supporting our programs as you vote on your town budgets. In the mid 1970's the towns of Clifton, Dedham, Eddington, and Holden established an agreement where they would provide recreation opportunities under a joint program. This upcoming fiscal year we will be working with a budget that asks for \$34,000 from the towns. This amount is allocated to the towns based upon the populations. We feel that we offer a great program to hundreds of children and adults with a budget of only \$34,000.

The programs that we are able to provide with this funding are:

T-Ball baseball, Farm League baseball, Little League baseball, Junior-Senior Little League baseball, Softball, Instructional Soccer, Cheering, Peewee Basketball, Shooting Stars basketball, Men's Night, Women's Night, Co-Ed Volleyball, and Snowmobiling. We have hundreds of participants that are able to enjoy activities year around.

Volunteers and sponsors are critical to the success of the program. We have a great bunch of people who care about our youth. The Committee wants to thank everyone who spends time helping our programs grow and prosper. Hundreds of hours of volunteer time are given to our communities by committee members, program directors, coaches, parents, students, and friends. Everyone is an integral part that makes this program a success.

We are always striving to provide more opportunities for those participating in our programs. If you have any ideas or would like to volunteer or contribute to the program, please talk with any of our committee members. We will gladly appreciate your support and assistance. Thank you for your support!

Respectfully submitted,

Kenneth Jarvis, Jr.



1387 Main Road (Rt. 9)  
East Eddington, ME



Eddington - Clifton Civic Center

The chain to denote strength from unity — the darkened portions of the chain spell out ECCC

January 27, 2013

To the Town of Eddington Board of Selectmen:

The Board of Directors of the Eddington-Clifton Civic Center is grateful for the dependable funding received from the Town of Eddington for over forty years. This year the board is respectfully requesting a \$1,500 contribution from the Town of Eddington.

The ECCC serves Eddington managing Comins Hall in order to enhance the cultural, social, educational, and recreational opportunities in the community. The dedication of past boards, the commitment of countless volunteer hours, membership donations from both towns' citizens, and contributions from both the towns of Eddington and Clifton have facilitated the necessary upkeep needed to provide our towns with a community space. We are fortunate to again have an ambitious and talented Board of Director that is committed to the hard work of maintaining and improving a beautiful old hall.

Last November we had a great performance of "Down the Rabbit Hole" from Ten Bucks Theater. Spring brought the return of our ever-popular Variety Show. With over 15 performers/acts, the Variety Show Committee presented a great show. We kicked off our sumptuous summer suppers with an inaugural Bean-Hole-Bean supper in June. Thanks to the guys who started bright and early in the morning, we were able to enjoy the fruits of their efforts at dinner. In September we had the first 24 hour play writing event. Five teams of playwrights and actors wrote, directed and rehearsed 5 plays starting on a Friday, then performed them Saturday night! The Ten Bucks Theater continues to call ECCC their home. Other groups meeting on a regular basis include Boy Scouts, Grange, Sewing Guild, and the ATV Club. Comins Hall facilities are available at no charge to community organizations. For private use, the hall is available to Clifton residents at incredibly low rates.

We hope that you agree that the ECCC is a special shared resource and worth Eddington's \$1,500 contribution to our operating expenses of \$11,039.11 (2011-2012). Three MAJOR projects we are considering are foundation work, windows, and insulation. We continue to work on winterizing the Hall to enhance year round use of the hall.

Sincerely,  
ECCC Officers and Board of Directors

**OFFICIAL BALLOT FOR THE TOWN OF EDDINGTON**

Offices to be filled in the Municipal Election to be held March 25, 2013.

\_\_\_\_\_, Town Clerk.

Make a cross ( X ) or a check mark ( √ ) at the left of the name of the candidate for whom you wish to vote. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person whose name does not appear on the ballot by writing it in the proper blank space, marking a cross ( X ) or a check mark ( √ ) in the proper square at the left. Do not erase names.

**VOTE FOR ONE (2) - SELECTMEN - 3 YEAR TERMS**

BAKER, JR., CHARLES L.

LAZORE, JR., CHARLES R.

LYFORD, PETER A.

**SAMPLE**

**VOTE FOR ONE (1) - SCHOOL DISTRICT DIRECTOR**  
**3 YEAR TERM**

GAGNON, RUSTY

**WARRANT FOR TOWN MEETING**

STATE OF MAINE

PENOBSCOT, SS

To: Daren Mason, a Deputy Sheriff, in the Town of Eddington, in the County of Penobscot:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Monday, the 25<sup>th</sup> day of March A.D. 2013, at 8:00 a.m. then and there to act on Articles one (1) and two (2), then to adjourn and reassemble at the Eddington School, 440 Main Road, Eddington, on Tuesday, the 26<sup>th</sup> day of March A.D. 2013, at 7:00 p.m. then and there to act on Articles three (3) to seventeen (17) to wit as follows: Then to adjourn and reassemble at the Eddington School, 440 Main Road, Eddington, (Tentatively) on Tuesday, the 18<sup>th</sup> day of June A.D. 2013 at 7:00 p.m. then and there to act on the remaining Articles.

**ARTICLE 1.** To choose a moderator to preside at said meeting.

**ARTICLE 2.** To elect officers by secret ballot as follows:

Selectmen – Two 3-year terms

School District Director – One 3-year term

**NOTE:** The polls for voting will be open Monday, March 25, 2013, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 7:00 p.m. Tuesday, March 26, 2013, at which time the Moderator will call the meeting to order at the Eddington School Gym for the purpose of transacting further business on Articles three (3) to seventeen (17).

**ARTICLE 3.** To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans within the 2013 taxable year in anticipation of taxes for the purpose of paying obligations of the town, such loans to be paid during said year.

**ARTICLE 4.** To see if the Town will authorize the Selectmen to appoint, on behalf of the Town, any and all necessary town officers required by law and not chosen at said meeting.

**ARTICLE 5.** To see if the Town will vote to authorize the tax collector or the treasurer to accept payment of real estate and personal property taxes before the commitment date.

**ARTICLE 6.** To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town through non-payment of taxes thereon, subject to the advertising of same for three consecutive days in a local paper **and** town website or other publications, on such terms as they deem advisable and to execute quit-claim deed for such property: except the Board of Selectmen **shall** allow the immediate previous owner or heirs (one generation) up to 30 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees.

**ARTICLE 7.** To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to three year contracts. (Example: trash & recycling, snow removal, cemetery mowing.)

**ARTICLE 8.** To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant applications and contracts and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes with the understanding that no grant that requires a **two years or longer** financial commitment will be accepted unless approved at a Special Town Meeting.

**ARTICLE 9.** To see if the Town will vote to authorize the Board of Selectmen to make transfers and disbursements from Unappropriated Surplus, Reserve Funds and Capital Improvement Funds for the purpose of local matching funds up to \$5,000.00 for the year should the Town receive a grant **or grants** requiring matching funds.

**ARTICLE 10.** To see if the Town will vote to authorize the Board of Selectmen to accept gifts of money and personal and real property to the Town and to appropriate such gifts for such public purposes as the Selectmen deems to be in the best interest of the Town.

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of \$8,100.00 for GENERAL GOVERNMENT for February 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2013.

Recommended by Board of Selectmen

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of \$136,228.00 for ADMINISTRATIVE SALARIES AND EXPENSES for February 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2013.

Recommended by Board of Selectmen

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of \$79,950.00 for HIGHWAYS. Plus State Highway Funds for February 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2013.

Recommended by Board of Selectmen



**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of \$122,438.00 for PROTECTION. Plus Capital Ambulance Reimbursement Funds and Clifton Fire Contract funds exceeding what is put towards the Municipal Building Payment and any grant funds from February 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2013.

Recommended by Board of Selectmen

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of \$53,576.00 for HUMAN SERVICES. Plus PERC Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds from February 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2013.

Recommended by Board of Selectmen

**ARTICLE 16.** To see what sum of money, if any, the Town will vote to authorize the Selectmen to use from Unappropriated Surplus, as they deem advisable to meet unanticipated expense and emergencies that occur during fiscal year 2013 from February 1<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2013.

Recommended by Board of Selectmen: \$5,000.00

(Explanation: The creation of some form of contingency account can often avoid the necessity for calling for a special town meeting during the year when relatively minor issues can be resolved with the expenditure of minor sums.)

**ARTICLE 17.** Adjournment: Reassemble at the Eddington School, 440 Main Road, Eddington, (Tentatively) on Tuesday, the 18<sup>th</sup> day of June A.D. 2013 at 7:00 p.m. then and there to act on the remaining Articles.

**GIVEN UNDER OUR HAND THIS  
5th DAY OF MARCH 2013**

---

Joan Brooks

---

Charles C. Grover, Jr.

---

Donn C. Goodwin

---

Charles L. Baker, Jr.

---

Peter Lyford  
Eddington Board of Selectmen

## 2012/2013 APPROPRIATIONS AND EXPENDITURES

### GENERAL GOVERNMENT

ACCOUNT	APPROPRIATION 2012-2013	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST FEB-JUNE	INCREASE/ DECREASE
Selectmen	3,100		3,100.00	0	1,300	
Planning Board	2,500		2,155.00	345.00	1,250	
Elections	1,500		2,743.38	-1,243.38	750	
Bd. of Assessors	650		650.00	0	300	
Assessors' Agent	17,400		17,400.00	0	4,500	
Assessors' Exp.	150		150.00	0	0	
<b>Total</b>	<b>25,300</b>		<b>26,198.38</b>	<b>-898.38</b>	<b>8,100</b>	

Transferred from Surplus \$898.38

### ADMINISTRATIVE SALARIES AND EXPENSES

ACCOUNT	APPROPRIATION 2012-2013	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST FEB-JUNE	INCREASE/ DECREASE
Office Supplies	3,000		2,958.89	41.11	1,250	
Postage	2,250		2,133.53	116.47	1,000	
Deed Copies	350		187.02	162.98	100	
Lien Rcd. & Disch.	1,200	1,048.50	2,248.50	0	400	
Legal Notices/Ads	1,500		1,355.70	144.30	625	
Printing	1,800		1,368.03	431.97	1,200	
Miscellaneous	600		507.03	92.97	250	
Profession/Legal *	10,000		1,649.47	8,350.53	2,500	
Town Manager	49,164		49,163.92	.08	19,855	
Office Salaries	85,630		85,630.00	0	36,254	
Retirement	6,987		6,962.75	24.25	2,822	
Code Enforcement	13,000		13,000.00	0	4,725	
Town Officials Exp	800		800.00	0	400	
Workshop/Dues	1,500		1,305.93	194.07	750	
Income Protection	1,600		1,476.15	123.85	650	
Health Insurance	26,541		26,706.51	-165.51	11,888	
FICA	17,000		17,000.00	0	8,000	
M. B. Equipment	12,000		14,054.61	-2,054.61	7,500	
Utilities	24,800		24,264.95	535.05	13,500	
Insurance	8,163	9,500.00	16,464.00	1,199.00	5,000	
Pub. Official Ins.	4,500		4,450.00	50.00	0	
Unemployment Tax	2,268		2,268.00	0	1,200	
Auditor	6,950		6,950.00	0	6,950	
MMA Dues	2,511		2,511.00	0	2,589	+78
Computer Lic Fees	6,820		6,359.25	460.75	6,820	
<b>TOTAL</b>	<b>289,434</b>		<b>291,775.24</b>	<b>1,356.73</b>	<b>136,228</b>	

Transferred from Lien Costs \$1,048.50

Transferred to Legal/Professional Services \$8,350.53

Transferred from FD Insurance \$9,500.00

Transferred to Surplus \$1,356.73

**HIGHWAYS**

ACCOUNT	APPROPRIATION		INCOME/ EXPENSES	BALANCE REMAINING	REQUEST FEB-JUNE	INCREASE/ DECREASE
	2012-2013	TRANSFER				
Winter Maint.	101,500		101,500.00	0	54,950	
General Maintenance*	75,000	129,305	204,305.37	0	25,000	
Major Roads & Bridges*	20,000		20,000.00	0	0	
Road Loan	0				0	
<b>TOTAL</b>	<b>196,500</b>		<b>325,805.37</b>	<b>0</b>	<b>79,950</b>	

Transferred from Road Reserve: \$116,081.37

Transferred from State Highway Funds: \$13,224.00

Total Amount Transferred: \$129,305.37

**PROTECTION**

ACCOUNT	APPROPRIATION		INCOME/ EXPENSES	BALANCE REMAINING	REQUEST FEB-JUNE	INCREASE/ DECREASE
	2012-2013	TRANSFER				
Animal Control	5,600	160.00	5,760.00	0	2,800	
Pen. Co. S.O. Con.	79,000		79,000.00	0	33,542	
F. D. Operations	15,000		18,080.49	-3,080.49	7,500	
F.D Compensation	41,500	2,640.00	41,398.09	2,741.91	17,500	
Firefighter Comp	44,000	5,040.00	45,939.57	3,100.43	18,500	
Fire Fighter I & II	5,000		5,235.10	-235.10	2,500	
Fire Chief	18,000		18,000.00	0	7,500	
Deputy Fire Chief	0				0	
Fire Chief Expense	200		42.95	157.05	100	
F. D. Equipment *	12,000		12,000.00	0	7,500	
F. D. Physicals *	1,000		772.50	227.50	500	
F. D. Insurance	9,500		9,500.00	0	2,450	
F. D. Truck Loans	13,500		12,954.48	545.52	0	
Bangor Water	20,862		20,861.76	.24	5,216	
Brewer Water	31,160		31,159.72	.28	15,580	
Street Lights	3,000		2,509.97	490.03	1,250	
<b>TOTAL</b>	<b>299,322</b>		<b>303,214.63</b>	<b>3,719.87</b>	<b>122,438</b>	

Transferred from Shelter Reimbursement Fees \$160.00

Transferred from Capital Ambulance Reimbursement \$2,640.00 & \$5,040.00.

Transferred to Physical Testing Reserve \$227.50

Transferred to Surplus \$3,719.87

**HUMAN SERVICES**

ACCOUNT	APPROPRIATION 2012-2013	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST FEB-JUNE	INCREASE/ DECREASE
General Assistance	8,500	3,218.08	12,744.66	-1,032.58	4,000	
Cemetery Maintenance	7,375	530.00	7,905.00	0	3,000	
Task Force Aging	500		500.00	0	0	
Hammond St. Senior Center	925		925.00	0	0	
United Way	1,000		1,000.00	0	0	
Historical Society	500		500.00	0	0	
Records Restoration*	1,000				0	
Eddington/Clifton Civic Ctr	1,500		1,500.00	0	0	
Regional Recreation	9,554		9,554.00		0	
Municipal Field Recreation*	4,000		0		0	
Solid Waste Disposal	41,000	29,606.90	70,606.90	0	20,500	
Solid Waste Contingency	3,000		1,231.96	1,768.04	1,000	
Trash Collection	43,470	1,162.50	44,632.50	-1,162.50	18,813	
Recycling	13,230		13,072.50	157.50	5,513	
Household Hazardous Waste	1,800		928.04	871.96	750	
<b>TOTAL</b>	<b>137,354</b>		<b>165,100.56</b>	<b>444.92</b>	<b>53,576</b>	

Transferred from GA Reimbursement: \$2,918.08 & Case Reimbursement \$294.00 Total \$3,218.08

Transferred from Cemetery Reserve: \$530.00

Transferred from PERC Reimbursement: \$4,012.33

Transferred from Municipal Review Committee Dividends: \$25,594.57

PERC & MRC Total Amount Transferred: \$29,606.90

Transferred from PERC Reimbursement: 1,162.50

Transferred to Municipal Field Recreation Reserve: \$4,000.00

Transferred to Recycling Reserve: \$157.50

Transferred to Surplus \$444.92

**CAPITAL IMPROVEMENT**

ACCOUNT	APPROPRIATION 2012-2013	INCOME	EXPENSES	REQUEST FEB-JUNE
Munic. Building	0			0

**VETERAN'S MEMORIAL**

ACCOUNT	APPROPRIATION 2012-2013	INCOME	EXPENSES	REQUEST FEB-JUNE
Memorial	\$5,000			0

**MUNICIPAL BUILDING**

ACCOUNT	APPROPRIATION 2012-2013	INCOME	EXPENSES	REQUEST FEB-JUNE
Interest Payment	56,102	20,000	76,101.24	0

Transferred from Clifton Fire Contract Reimbursement \$20,000.00

**TOTAL BUDGET AMOUNT**

			INCREASE/DECREASE
2012-2013	\$1,013,280.00	2013-2014	\$400,292

\* Represents Continuing Reserve Accounts

Transferred to Surplus \$4,623.14

## TAXES RECEIVABLE

	2010 TAXES	2011 TAXES	2012 TAXES
Adams, Richard D.			3,697.81
Air Cell	409.28	420.84	357.00
AKTEM Business Park, LLC			5,552.90
Allen, Gloria			1,197.02
Allen, John H.*			1,436.97
American General Financial Services			751.96
Anderson, Bonnie Ann	466.83	481.65	414.72
April Fool's Inc.**			695.06
Arisimeek, Frank			442.44
Arisimeek, Frank			280.60
Arisimeek, Frank R.			671.76
Arisimeek, Frank			1,168.10
Babcock, Vernon A., Jr.**			392.05
Baker, Dina	284.04	297.34	234.31
Barronton, Wilbur & Wendy		1,746.54	1,609.95
Beatham, David			488.85
Bemis, Derwood & Audrey**	53.33	277.42	220.86
Benton, Judy*			379.61
Bishevsky-Weeks, Susan M.*			2,143.07
Blake, Ronald J. & Terry L.*			550.26
Brandow, Carl C.**			604.47
Brian Tasker Homes LLC			1,999.44
Brown, Andrew N. & Rachel Hill			1,311.74
Brown, James E.			769.69
Brown, May L.			1,439.19
Burke, Gary A. & Cindy L.			352.95
Butterfield, David R.		472.87	406.39
Clewley, Lawrence B, Devises			4,897.33
Clewley, Raymond, Heirs of*			70.44
Cluff, John M. Jr. & Judy A.**			951.70
Cluff, Lindsey*			1,435.62
Cohen, Michael & Gail**		2,204.57	2,069.05
Collins, Michael			267.75
Cotton, Wilbur & Kathryn			2,849.69
Damboise, Gerald Jr.			594.05
Dodge, Marshall R.**			526.82
Doody, Paul W & Joanne			166.48
Dore, Martin R.**			410.81

\*Indicates Taxes Paid in Full after January 31, 2013

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2010 TAXES	2011 TAXES	2012 TAXES
--	------------	------------	------------

Dorr, Robert G & Michelle			415.07
Douglas, April*			1,803.33
Earle, Michael & Anne			298.45
Eye, Patricia M.			1,765.96
Foster, Eugene & Elaine**			949.30
Fox, Dale		1,683.72	1,544.86
Fox, Nicholas Dale			267.75
Francis, Joan**			205.04
Gainer, Joan		1,585.46	1,462.51
Gardner, Gary L.**			343.83
Gargan Living Trust		1,634.32	1,497.97
Geel, Emmy J.			1,161.80
Gibula, Rebecca M.		751.79	665.69
Gilbert, Carol L.*			45.51
Ginn, Terri L.			683.30
Golding, Denise S.**			1,075.94
Goodrich, Dawn M.**		844.58	863.23
Goodwin, Bradford C & Delores			267.75
Goodwin, Bradford C. Sr.			18.21
Goodwin, Bradford C. Sr.			171.36
Grant, Brian			520.63
Grant, Marilyn			560.61
Grass, Eric M.			1,743.83
Hayden, James & Lianna			242.64
Hayden, James H.			3,009.27
Hayden, James H.			117.22
Hayden, James H.			183.62
Hayden, James H. & Lianna M.			1,617.50
Hayden, James H.			417.57
Hayden, James H.			127.57
Hayden, James H			175.41
Hayden, James H.			239.79
Hayden, Lianna M.			879.53
Heistand, Dean R.	363.01	371.95	310.59
Heistand, Dean R.	722.87	752.18	671.52
Higgins, Joni M.			1,853.54
Higgins, David L. & Heather L.			276.32
Higgins, Seamus F.**			915.85
Hodgins, Harold S. Devises**			3,167.34
Holland, David E.**			116.16
Ireland, Amanda L.		386.79	355.22

\*Indicates Taxes Paid in Full after January 31, 2013

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2010 TAXES	2011 TAXES	2012 TAXES
Joy, Suzanne			689.01
Kearns, Dana & Susan		1,753.19	1,616.26
Kimball, Wayne & Shirley*			985.31
Kosobud, Craig J.*			2,684.88
Lainsbury, David & Debra*			839.43
Lane, Lorna			1,855.57
Legassie, Robert S.			1,346.96
Levasseur, Lori L.			932.13
Libbey, Lance F. & Wanda J.			61.29
Libby, Lloyd B. Jr. & Ann M.			1,928.87
Libby, Wilbur O., Jr.		950.10	853.94
Libby, Wilbur O., Jr.**		481.11	598.33
Long, Norman J.**			628.32
MacMillan Co., Inc, SE			700.43
Manzo, Michael A.**		760.22	768.74
McDonald, Heather		387.99	325.82
McIntyre, Gregory L.*			867.63
McLain, Richard W., Sr.**	287.96	1,424.23	1,304.00
McRae, Gordon P.		1,570.17	1,447.99
Michaud, Francis J.			1,137.64
Monahan, James & Katherine		1,300.37	1,186.43
Moore, David		1,246.16	1,118.60
Morang, Jennifer W.**			82.83
Morin, Scott A.*			315.83
Morton, Buffy		253.21	192.42
Moshfeqh, Dubravka**			4,840.67
Moshfeqh, Farhound & Dubravaka			8.93
Moulton, Victor & Rhonda			1,170.84
Murphy, Gail E.*			590.84
Murray, Randy			434.83
Nadeau, Arthur & Deborah**		1,339.02	1,307.33
Nelson, John R., Jr.			446.37
New Cingular Wireless PCS, LLC			238.00
Pelkey, Lisa M. & Raymond J.**		1,798.60	2,069.65
Perkins, Lucille A.**			587.27
Platt, Mary Jane & Randall***	1,095.81	1,723.87	1,593.89
Plummer, Charles J.**			33.83
Poitras, Gail M. (Carr)**			668.79
Rennebu, Christopher & Robin	1,457.54	1,515.98	1,385.64
Rimm, Michael & Diane			978.42
Rimm, Michael & Diane			2,187.82

\*Indicates Taxes Paid in Full after January 31, 2013

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	<b>2010 TAXES</b>	<b>2011 TAXES</b>	<b>2012 TAXES</b>
Robertson, Jaremy**	201.15	442.32	362.95
Robertson, Jaremy**	562.17	740.14	660.09
Robertson, Kathleen A.**		329.35	456.96
Robertson, Norma Devises*	125.13	126.35	72.00
Robertson, Norma Devises*			1,362.90
Robertson, Paige & Heather			111.15
Robertson, Paige & Heather			11.90
Rockwell, Charlene M.**			1,048.39
Rokes, Scott*			208.61
Rolfe, Deborah D	583.45	604.87	531.69
Rolfe, Guy & Deborah		1,341.76	1,232.60
Roy, Stephen D.			1,015.90
Runnells, Nathan		359.27	293.10
Sechrest, Jory W.		436.87	366.76
Shaw, Vernon, L.**			1,366.37
Shaw, Vernon, L.		275.28	426.85
Shaw, Vernon, L.		494.80	427.21
Shaw, Vernon, L.		411.44	348.08
Smith James & Jody			1,146.09
Smith, Martha P.			2,803.88
Smith, Martha Peppard			1,349.10
Smith, Vivian G. (Heirs Of)		1,077.49	980.32
Smyth, Robert & Tina L.			292.38
Spellman, Gail & David			1,083.14
Spruce, Stephen A.			899.28
Talpey, Alicia		876.14	783.73
Tardiff, Michael & Lisa		1,846.70	1,705.03
Tardiff, Michael F.**		1,512.95	2,119.27
Tardiff, Philip A.*			690.44
Therault, Brent**			1,398.49
Therault, Donald (Heirs Of)			149.23
Therault, Donald (Heirs Of)**			1,267.35
Thibeault, Daniel			267.75
Thomas, Donald E.			2,346.44
Trimm, Stephen		4,169.19	3,909.63
Trimm, Stephen		448.53	377.83
Trimm, Stephen		618.90	539.55
Trimm, Stephen & Elizabeth		2,114.23	1,958.98
Trimm, Stephen A., Sr.		1,615.03	1,485.12
Varney, Brandon**			660.81
Veilleux, Linda***	1,627.78	1,488.55	1,370.52

\*Indicates Taxes Paid in Full after January 31, 2013

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement



	<u>2010 TAXES</u>	<u>2011 TAXES</u>	<u>2012 TAXES</u>
Violette, Michael P.**			327.94
Walker, Lorin M.		2,076.62	1,923.28
Waterfront Communications			44.63
Waterfront Communications			44.63
Webb, Jeffrey, Sr. & Webb, Jeffrey Lynn, Jr.		525.56	429.11
Welch, Bethany			1,548.19
Wellman, Mark T.		2,388.10	2,202.57
Wells Fargo Bank, NA		2,561.66	2,389.16
Wheeldon, Catherine D.		643.74	688.06
White, James		455.42	384.37
White, James		1,707.68	1,573.06
Whitmore, Heidi		175.61	118.76
Wood, Candy R.			3,042.00
Wood, Ray S., Sr.			496.83
Wyman, Kerri A.			302.86
Young, Deborah			83.30

\*Indicates Taxes Paid in Full after January 31, 2013

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

#### PERSONAL PROPERTY TAXES RECEIVABLE

Bell Atlantic, Property Tax Dept.	697.21	734.23	734.23
Rimm, Dianne		9.52	9.52
SBA Towers, Inc.			583.10
Shorey, Cheryl	11.30	11.90	11.90
Skytel Corporation		44.98	44.98
Spellman, David & Gail	5.65	5.95	5.95
Verizon Credit Inc.			5.95
Verizon New England, Inc.	22.60	23.80	23.80
Waterfront Communications			253.47
Waterfront Communications			128.52

*In Memory of*

Due to privacy issues, we will no longer list the names of residents who passed away during the year in The Annual Town Report.

Only the total number of Deaths will be printed from now on.

This year Eddington Lost 17 Residents

7 Females  
10 Males

Over half of them have been residents of our town for at least 25 years; some have lived in the community their entire lives.

*When someone you love  
becomes a*  
**MEMORY,**  
**the memory**  
*becomes a*  
*Treasure*

**TOWN OF EDDINGTON, MAINE**  
**COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL**  
**JANUARY 31, 2013**

# LOISELLE, GOODWIN & HINDS

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA  
Glenn D. Goodwin, CPA  
Donald E. Higgins, CPA  
Christopher S. Hinds, CPA  
Angel R. Caron, CPA

12 Sillwater Avenue, Suite 5 PO Box 939 Bangor, Maine 04402-0939 telephone 207 990-4585 800 784-0793 fax 207 990-4584 e-mail lghcpa@lghcpa.com  
website: www.lghcpa.com

To the Board of Selectmen of the  
Town of Eddington

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, Maine as of and for the year ended January 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the Town's internal control to be material weaknesses:

*Finding:* The Town of Eddington, like other small governments, has historically relied on its independent auditors to assist in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), including the adjustments to convert the funds statements to government-wide statements, capitalizing and depreciating capital assets, and drafting notes that provide the required disclosures. Management feels that it is more cost-effective to outsource these functions to the independent auditors than to incur the time and expense of having the employees and/or management obtain the necessary training and expertise required to perform this task internally. Without the assistance on the part of the independent auditors, the Town's financial statements could be materially misstated. This reliance is generally considered a material weakness in the internal control of the Town under auditing standards generally accepted in the United States of America, AU-C Section 265, *Communicating Internal Control Related Matters Identified in an Audit*.

*Recommendation:* Whether or not it would be cost-effective to cure a control deficiency is not a factor in applying AU-C Section 265's reporting requirements. However, because prudent management requires that the potential benefits from an internal control should exceed its cost, it

may not be practical to correct these deficiencies. In this case, we do not believe it would be cost-effective, so we recommend that no change be made in the present arrangement.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Town's internal control to be significant deficiencies:

*Finding:* As noted last year, the Town of Eddington does not include in its annual town report a balance sheet prepared by the Town's auditor for the prior year as required by Maine Revised Statutes 30-A, Section 2801.

*Recommendation:* We recommend that this item be included in the Town's annual report along with a copy of the auditor's report, current year balance sheet, current year statement of revenues, expenditures, and changes in fund balances, and current year copy of the auditor's communication of deficiencies in internal control letter to comply with this State statute.

*Finding:* The Town of Eddington does not have any procedures in place for how and when reclassifications of expenditures may be made, approved, and documented.

*Recommendation:* We recommend that the Town implement procedures for reclassifying expenditures and for when approval should be obtained.

This communication is intended solely for the information and use of Management, the Board of Selectmen, others within the organization, and the State of Maine Department of Audit and is not intended to be and should not be used by anyone other than these specified parties.

*Loiselle, Goodwin & Hinds*

Loiselle, Goodwin & Hinds

Bangor, Maine

March 7, 2013

**TOWN OF EDDINGTON, MAINE**

**FINANCIAL STATEMENTS**

**JANUARY 31, 2013**

## TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 & 2
BASIC FINANCIAL STATEMENTS:	
<i>GOVERNMENT-WIDE FINANCIAL STATEMENTS:</i>	
Statement of Net Position	3
Statement of Activities	4
<i>FUND FINANCIAL STATEMENTS:</i>	
Balance Sheet - Governmental Funds	5
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	6
Statement of Fiduciary Net Position – Fiduciary Funds	7
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	8
NOTES TO FINANCIAL STATEMENTS	9 – 17
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis – General Fund	Schedule 1 18
Notes to Required Supplementary Information	19
OTHER SUPPLEMENTARY INFORMATION:	
Reconciliation of Cash Balances – General Fund	Schedule 2 21
Schedule of Departmental Operations	Schedule 3 22 - 25

### Independent Auditors' Report

To The Board of Selectmen  
Town of Eddington, Maine

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, as of and for the year ended January 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

#### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, as of January 31, 2013, and the respective



changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

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

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information on Schedule 1 on Page 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eddington's basic financial statements. The schedule of departmental operations and reconciliation of cash balances are presented for purposes of additional analysis and are not a required part of the financial statements.

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

*Loiselle, Goodwin & Hinds*

Loiselle, Goodwin & Hinds

March 7, 2013  
Bangor, Maine

**TOWN OF EDDINGTON  
STATEMENT OF NET POSITION  
JANUARY 31, 2013**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 1,121,775
Receivables:	
Current-Year Taxes Receivable	196,229
Due from State	13,393
Other Receivables	4,875
Prior-Year Taxes Receivable	68,797
Inventory	1,208
Capital Assets:	
Investment in Joint Venture	183,226
Land	72,816
Land Improvements, Net of Depreciation	231,840
Buildings, Net of Depreciation	1,014,627
Equipment, Net of Depreciation	<u>168,054</u>
Total Capital Assets	<u>1,670,563</u>
Total Assets	<u>3,076,840</u>
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts and Other Payables	19,239
Prepaid Taxes	789
Current Portion of Lease Obligation	2,304
Current Portion of General Bond Obligation	<u>45,461</u>
Total Current Liabilities	67,793
Long-Term Liabilities:	
Lease Obligation	595
General Bond Obligation	<u>827,911</u>
Total Long-Term Liabilities	<u>828,506</u>
Total Liabilities	<u>896,299</u>
 <b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	794,292
Restricted for:	
Nonexpendable Trust Principal	36,771
Cemetery Purposes	34,247
Subsequent Years' Expenditures	232,980
Unrestricted	<u>1,082,251</u>
Total Net Position	<u>\$ 2,180,541</u>

**TOWN OF EDDINGTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JANUARY 31, 2013**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
General Government	\$ 26,438	\$ 17,574	-	-	\$ (8,864)
Administrative	314,261	-	-	-	(314,261)
Highway	155,460	-	\$ 13,224	-	(142,236)
Protection	342,070	31,282	-	\$ 18,848	(291,940)
Human Services	176,942	7,642	12,663	-	(156,637)
Education: SAD #63	1,402,425	-	-	-	(1,402,425)
Veteran's Memorial	5,306	-	520	-	(4,786)
Special Assessments	188,736	-	-	-	(188,736)
Interest on Long-Term Debt	46,355	-	-	-	(46,355)
Total Governmental Activities	<u>\$ 2,657,993</u>	<u>\$ 56,498</u>	<u>\$ 26,407</u>	<u>\$ 18,848</u>	<u>(2,556,240)</u>
 General Revenues:					
Property Taxes					2,069,559
Excise Taxes					344,291
Grants and Contributions Not Restricted to Specific Programs					139,939
Interest Income					4,403
Miscellaneous Income					<u>58,582</u>
Total General Revenues					2,616,774
Increase (Decrease) in Investment in Joint Venture					(2,012)
In-Kind Donation					21,323
Gain (Loss) on Sale of Capital Asset					(1,007)
Contribution to Cemetery Trust Fund					<u>2,175</u>
Change in Net Position					81,013
<b>NET POSITION—Beginning</b>					<u>2,099,528</u>
<b>NET POSITION—Ending</b>					<u>\$ 2,180,541</u>

**TOWN OF EDDINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JANUARY 31, 2012**

	<b>MAJOR FUND</b>		<b>TOTAL GOVERNMENTAL FUNDS</b>
	<b>GENERAL</b>	<b>PERMANENT</b>	<b>FUNDS</b>
<b>ASSETS</b>			
Cash - On Hand and in Bank	\$ 1,186,631	\$ 68,761	\$ 1,255,392
Receivables:			
Current-Year Taxes Receivable	212,214	-	212,214
Other Receivables	8,010	-	8,010
Prior-Year Taxes Receivable, net of allowance \$1,220	58,702	-	58,702
Due from State	10,752	-	10,752
Inventory	1,443	-	1,443
<b>TOTAL ASSETS</b>	<b>\$ 1,477,752</b>	<b>\$ 68,761</b>	<b>\$ 1,546,513</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts and Other Payables	\$ 25,588	-	\$ 25,588
Prepaid Taxes	765	-	765
Deferred Property Taxes	198,608	-	198,608
Total Liabilities	224,961	-	224,961
<i>Fund Balances:</i>			
Nonspendable	1,443	\$ 36,771	38,214
Restricted	-	31,990	31,990
Committed	368,443	-	368,443
Unassigned	882,905	-	882,905
Total Fund Balances	1,252,791	68,761	1,321,552
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,477,752</b>	<b>\$ 68,761</b>	<b>\$ 1,546,513</b>
<b>Total Fund Balances—Total Governmental Funds (from above)</b>			<b>\$ 1,321,552</b>
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			1,500,740
Property taxes receivable not available in 60 days are deferred in the funds.			198,608
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			(921,372)
<b>Net Assets of Governmental Activities</b>			<b>\$ 2,099,528</b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JANUARY 31, 2013**

	<u>MAJOR FUND</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	
<b>ASSETS</b>			
Cash - On Hand and in Bank	\$ 1,050,757	\$ 71,018	\$ 1,121,775
Receivables:			
Current-Year Taxes Receivable	196,229	-	196,229
Other Receivables	4,875	-	4,875
Prior-Year Taxes Receivable	68,797	-	68,797
Due from State	13,393	-	13,393
Inventory	1,208	-	1,208
<b>TOTAL ASSETS</b>	<b>\$ 1,335,259</b>	<b>\$ 71,018</b>	<b>\$ 1,406,277</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts and Other Payables	\$ 19,239	-	\$ 19,239
Prepaid Taxes	789	-	789
Total Liabilities	20,028	-	20,028
<i>Deferred Inflows of Resources:</i>			
Property Tax Revenue	211,740	-	211,740
<i>Fund Balances:</i>			
Nonspendable	1,208	\$ 36,771	37,979
Restricted	-	34,247	34,247
Committed	232,980	-	232,980
Unassigned	869,303	-	869,303
Total Fund Balances	1,103,491	71,018	1,174,509
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,335,259</b>	<b>\$ 71,018</b>	<b>\$ 1,406,277</b>

**Total Fund Balances—Total Governmental Funds (from above) \$ 1,174,509**

Amounts reported for *governmental activities* in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 1,670,563

Property taxes receivable not available in 60 days are deferred in the funds. 211,740

Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (876,271)

**Net Position of Governmental Activities \$ 2,180,541**

**TOWN OF EDDINGTON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JANUARY 31, 2013**

	<u>MAJOR FUND</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	<u>GOVERNMENTAL FUNDS</u>
<b>REVENUES</b>			
Property Taxes	\$ 2,051,995	-	\$ 2,051,995
Supplemental Taxes	4,431	-	4,431
Interest and Penalties	19,670	-	19,670
Excise Taxes	344,291	-	344,291
Licenses and Permits	7,211	-	7,211
Intergovernmental	181,035	-	181,035
Interest Income	4,319	\$ 82	4,401
Agent Fees	9,565	-	9,565
PERC	12,549	-	12,549
Grants	18,848	-	18,848
Cemetery Land Sales	-	2,175	2,175
Sale of Capital Asset	1,632	-	1,632
Miscellaneous	<u>51,396</u>	<u>-</u>	<u>51,396</u>
<b>Total Revenues</b>	<b>2,706,942</b>	<b>2,257</b>	<b>2,709,199</b>
<b>EXPENDITURES</b>			
Current:			
General Government	26,198	-	26,198
Administrative	287,740	-	287,740
Highway	131,677	-	131,677
Protection	328,091	-	328,091
Human Services	176,942	-	176,942
Education: SAD #63	1,402,425	-	1,402,425
Veteran's Memorial	5,306	-	5,306
Special Assessments	188,736	-	188,736
Debt Service	76,101	-	76,101
Capital Outlays	<u>233,026</u>	<u>-</u>	<u>233,026</u>
<b>Total Expenditures</b>	<b><u>2,856,242</u></b>	<b><u>-</u></b>	<b><u>2,856,242</u></b>
Change in Fund Balances	(149,300)	2,257	(147,043)
<b>FUND BALANCES—Beginning</b>	<b><u>1,252,791</u></b>	<b><u>68,761</u></b>	<b><u>1,321,552</u></b>
<b>FUND BALANCES—Ending</b>	<b><u>\$ 1,103,491</u></b>	<b><u>\$ 71,018</u></b>	<b><u>\$ 1,174,509</u></b>
<b>Net Change in Fund Balances—Total Governmental Funds (from above)</b>			<b>\$ (147,043)</b>
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$233,026) exceeds depreciation (\$58,544) in the current period.			174,482
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.			45,100
Governmental funds report sales of capital assets as income. However, in the statement of activities the sale of those assets is reported as a gain or loss on sale based on the basis of the asset.			(2,639)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			<u>11,113</u>
<b>Change in Net Position of Governmental Activities</b>			<b><u>\$ 81,013</u></b>

**TOWN OF EDDINGTON  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JANUARY 31, 2013**

	<u>SCHOLARSHIP</u>
<b>ASSETS</b>	
Cash in Bank	\$7,058
<b>LIABILITIES</b>	<u>-</u>
<b>NET POSITION</b>	
Held in Trust for Future Scholarships	<u>\$7,058</u>

**TOWN OF EDDINGTON  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JANUARY 31, 2013**

	<u>SCHOLARSHIP</u>
<b>ADDITIONS</b>	
Interest Income	\$ 46
<b>DEDUCTIONS</b>	
Scholarships Awarded	<u>300</u>
Change in Net Position	(254)
<b>NET POSITION—Beginning of Year</b>	<u>7,312</u>
<b>NET POSITION—End of Year</b>	<u>\$7,058</u>



**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town of Eddington, Maine was incorporated in 1811 under the laws of the State of Maine. The Town operates under a board of selectmen. The Town's major operations include protection, public works, health and sanitation, and general government services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

**B. Basic Financial Statements – Government-Wide Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town's general fund and nonexpendable trust fund are classified as governmental activities.

In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reported on a full-accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town engages in no business-type activities.

The government-wide statement of activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general revenues. The statement of activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, highways and streets, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (assessments from municipalities, interest income, etc.) The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's assets resulting from the current year's activities.

**C. Basic Financial Statements - Fund Financial Statements**

The financial transactions of the Town are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements.

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

The following fund types are used by the Town:

**1.) Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a.) **General Fund** - This fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b.) **Permanent Fund** – The Permanent Fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund and are transferred to the general fund as needed.

**2.) Fiduciary Fund**

Fiduciary funds are used to account for assets which the Town holds while acting in a trustee capacity or as an agent for individuals or private organizations. The reporting focus is on net position and changes in net position, and is accounted for using the economic resources measurement focus and the accrual basis of accounting. The following is a description of the fiduciary funds:

**Scholarship Fund** includes resources restricted for scholarship support.

**D. Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

**1.) Accrual**

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The permanent fund in the fund financial statements and the fiduciary fund also uses the accrual method of accounting.

**2.) Modified Accrual**

The general fund in the fund financial statements is presented on the modified accrual basis of accounting. Under this method, revenue generally is recorded as received except for assessments, which are recognized as revenue in the year for which assessments have been levied provided that they are collectible within 60 days of year end. Expenditures generally are recognized when they are paid or in the period in which the liability is incurred, if measurable. Encumbrances are generally not recorded. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

**3.) Budgets and Budgeting Accounting**

There are no material violations of finance-related legal and contractual provisions. Budgetary comparison schedules and related disclosures are reported as Required Supplementary Information (RSI).

**E. Assets, Liabilities, Equity, Revenues, and Expenditures**

**1.) Capital Assets**

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received if over \$2,500. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	50 years
Land Improvements	20-50 years
Equipment	7 - 20 years

**1.) Long-Term Debt**

All long-term debt is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements; payments of principal and interest are reported as expenditures.

**2.) Net Position**

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon its use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources first to finance qualifying activities.

The amount of net position that is restricted by enabling legislation as of January 31, 2013, is \$232,980.

**3.) Fund Balances**

Governmental fund equity is classified as fund balances. The fund balances are further classified as either nonspendable, restricted, committed, or unassigned. The following is a description of the fund balances of the Town:

- a) Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

**Permanent Fund** includes a principal amount to be held in perpetuity.

**General Fund** includes inventory.

- b) **Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.

**Permanent Fund** includes resources restricted for cemetery maintenance.

- c) **Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds then unassigned funds, as needed, unless the townspeople have provided otherwise in its commitment actions.

The Town's policy is to use restricted resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification. The policy for unrestricted fund balances is to use committed resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification.

#### **4.) Revenues**

Property tax revenue is recognized when it becomes measurable and available. Available property taxes include those property tax receivables expected to be collected within 60 days after year end.

#### **5.) Expenditures**

Expenditures are recognized when the related fund liability is incurred.

## **2. PROPERTY TAXES**

Property taxes for the current year were committed on August 8, 2012, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 7% on all taxes unpaid as of October 1, 2012.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$56,863 for the year ended January 31, 2013.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2011 delinquent property taxes on July 23, 2012.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and expected to be collected in the first sixty days following the end of the fiscal year have been recorded as revenue. The remaining receivables have been recorded as deferred inflows of revenue.

The following summarizes the property tax levy for the year ended January 31, 2013:

<i>Assessed Taxable Valuation:</i>	
Land	\$ 66,261,464
Buildings	102,299,300
Personal Property	<u>5,817,540</u>
Total Assessed Taxable Valuation	<u>\$174,378,304</u>
Assessed Taxable Valuation	\$174,378,304
Tax Rate (per \$1,000)	<u>11.90</u>
Tax Commitment	2,075,102
Supplemental Taxes Assessed	<u>4,431</u>
Total Taxes Levied	2,079,533
Less: Collections	1,872,806
Abatements	<u>10,498</u>
Current-Year Taxes Receivable	<u>\$ 196,229</u>
Due Date:	9/30/2012
Interest Rate on Delinquent Taxes	7.0%
Collection Rate	90.6%

**3. CUSTODIAL CREDIT RISK—DEPOSITS**

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2013, none of the Town's bank balance of \$1,149,664 was exposed to custodial credit risk.

**4. INVESTMENT IN JOINT VENTURE**

The Town of Eddington, along with certain other municipalities that are members of the Municipal Review Committee, Inc. ("MRC"), has entered into a joint venture to handle its present and projected volumes of municipal solid waste. The joint venture is administered by MRC, a nonprofit corporation that was formed by municipalities with waste disposal agreements with Penobscot Energy Recovery Company Limited Partnership ("PERC"). The Board of Directors of MRC is elected from among its member municipalities. In exchange for certain guarantees made by its members in 1998, the joint venture receives one-third of the Net Distributable Cash from the operation of PERC's waste-to-energy facility through 2018, and received \$2,000,000 in cash, warrants to acquire Bangor Hydro-Electric, Inc. common stock, and an option to acquire a limited partnership interest in PERC for up to

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

50% of the partnership. As of December 31, 2006, the joint venture had exercised all of the warrants and had acquired a 25.02% interest in PERC. From its cash flows, the joint venture pays an amount to its members to offset the difference between the tipping fee paid to PERC for each ton of municipal solid waste delivered and a target price set by MRC.

At December 31, 2011, the joint venture had \$34,946,575 in net assets, which decreased by \$435,977 from December 31, 2010. The Town of Eddington's share in the equity of the joint venture at December 31, 2011, was approximately 0.52% or \$183,226. Financial statements are available for the joint venture at MRC's administrative office, care of Eastern Maine Development Corporation, 40 Harlow Street, Bangor, ME 04401. (See also Note 9.)

**5. CAPITAL ASSETS**

A summary of changes in capital assets follows:

	<u>Balance Feb. 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Jan. 31, 2013</u>
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 72,816	-	-	\$ 72,816
<i>Capital assets being depreciated:</i>				
Buildings	1,234,653	-	-	1,234,653
Land Improvements	40,524	\$ 203,223	-	243,747
Equipment	<u>595,500</u>	<u>29,803</u>	<u>\$ (15,855)</u>	<u>609,448</u>
Total Capital Assets Being Depreciated	<u>1,870,677</u>	<u>233,026</u>	<u>(15,855)</u>	<u>2,087,848</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(195,332)	(24,694)	-	(220,026)
Land Improvements	(8,259)	(3,648)	-	(11,907)
Equipment	<u>(424,400)</u>	<u>(30,210)</u>	<u>13,216</u>	<u>(441,394)</u>
Total Accumulated Depreciation	<u>(627,991)</u>	<u>(58,552)</u>	<u>13,216</u>	<u>(673,327)</u>
<i>Net Capital Assets Being Depreciated</i>	<u>1,242,686</u>	<u>174,474</u>	<u>(2,639)</u>	<u>1,414,521</u>
<i>Investment in Joint Venture</i>	<u>185,238</u>	<u>-</u>	<u>(2,012)</u>	<u>183,226</u>
<b>Governmental Activities - Capital assets, net</b>	<u>\$1,500,740</u>	<u>\$ 174,474</u>	<u>\$ (4,651)</u>	<u>\$1,670,563</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, and Protection at \$28,921, \$240, \$2,460, and \$26,931, respectively.

**6. CAPITAL LEASE**

During the year ended January 31, 2010, the Town entered into a five-year capital lease agreement for a photocopier. The asset and the liability were recorded at the fair market value of the asset, \$10,568.

Depreciation expense of \$1,057 for the year ended January 31, 2013, has been included in

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

depreciation expense and accumulated depreciation totaled \$4,052 at January 31, 2013. Lease payments totaled \$2,400.

Minimum future minimum lease obligations under the capital lease at January 31, 2013, are as follows:

Year Ending <u>January 31</u>	<u>Amounts</u>
2014	\$ 2,400
2015	600
2016	<u>-</u>
Total Minimum Lease Payments	3,000
LESS: Amount Representing Interest	<u>(101)</u>
Present Value of Minimum Lease Payments	<u>\$ 2,899</u>

**7. LONG-TERM LIABILITIES**

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of January 31, 2013, follows:

	<u>Original Amount</u>	<u>Principal Balance 01/31/12</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 01/31/13</u>	<u>Amount due within one year</u>
2001 Fire Truck Bond, annual principal payments of \$8,750 plus interest through August 2021; interest rate is 4.738%	\$ 175,000	\$ 87,500	\$ (8,750)	\$ 78,750	\$ 8,750
2008 Municipal Building Bond, annual payments of principal and interest of \$76,101 over a 20-year period, with interest at 4.98% for 15 years and thereafter adjusted to U.S. Treasury Bill rate in effect as of the adjustment date plus 35 basis points	<u>950,000</u>	<u>828,785</u>	<u>(34,162)</u>	<u>794,623</u>	<u>36,711</u>
Totals	<u>\$1,125,000</u>	<u>\$ 916,285</u>	<u>\$(42,912)</u>	<u>\$ 873,373</u>	<u>\$ 45,461</u>

The annual debt service requirements to maturity of bonded debt as of January 31, 2013, are shown in the following schedule:

Year Ending <u>January 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 45,461	\$ 43,121	\$ 88,582
2015	47,289	40,879	88,168
2016	49,208	38,545	87,753
2017	51,223	36,115	87,338
2018	53,338	33,586	86,924
2019-2023	293,545	126,108	419,653
2024-2028	<u>333,309</u>	<u>50,846</u>	<u>384,155</u>
Totals	<u>\$873,373</u>	<u>\$369,200</u>	<u>\$1,242,573</u>

**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

**8. NONSPENDABLE, RESTRICTED, COMMITTED, AND UNASSIGNED FUND BALANCES**

The following summarizes the fund balances as of January 31, 2013:

	<u>General Fund</u>	<u>Permanent Fund</u>
Nonspendable:		
Inventory	\$ 1,208	-
Cemetery Trust Fund	-	\$36,771
Restricted:		
Cemetery Trust Fund Income	-	34,247
Committed:		
Recycling	6,044	
Public Accessibility Reserve	750	-
Recreational Playground/Municipal Field	4,000	-
MB/PB Building Fund Reserve	2,920	-
Professional Service Reserve	41,827	-
Restore Old Records Reserve	1,195	-
Right of Way Reserve	1,851	-
Town Road Reserve	34,477	-
Veteran's Memorial Brick Sales	215	-
Fire Equipment Reserve	17,051	-
Respiratory/Physical Reserve	5,377	-
Civil Defense Reserve	300	-
Eddy Cemetery Reserve	882	-
Animal Welfare Reserve	1,621	-
Business Park Reserve	3,930	-
Bicentennial Fund Reserve	1,606	-
Capital Improvement Reserve	10,518	-
Fire Department Capital Reserve	6,000	-
Municipal Office Reserve	7,332	-
Municipal Building Reserve	10,895	-
Fire Department Reserve	74,190	-
Unassigned	<u>869,302</u>	<u>-</u>
Total Fund Balances	<u>\$1,103,491</u>	<u>\$71,018</u>

**9. LONG-TERM CONTRACTS**

The Town of Eddington has entered into an agreement with Penobscot Energy Recovery Company (PERC) expiring in 2018. The contract rate per ton is adjusted quarterly. As part of this contract, the Town of Eddington, along with the other towns belonging to the Municipal Review Committee, is acquiring an equity interest in PERC. (See also Note 4.)

The Town of Eddington has entered into a three-year contract with Leonard P. Williams Construction for snow removal and sanding of 13.0 miles of town ways and for supplying up to 1600 cubic feet of sand and to mix the sand with 80 tons of salt. The contract price for plowing and sanding is \$78,500 for each of the three years, payable in five monthly installments each December 1 through May 1. The contract price for the sand and salt is \$13.50 per cubic yard, payable upon completion.



**TOWN OF EDDINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS**

As of February 16, 2010, the Town of Eddington entered into a three-year contract with the Town of Clifton to provide fire protection to the Town of Clifton. The price to be paid to the Town is \$21,000 for 2010, \$22,000 for 2011, and \$23,000 for 2012, which is due in October of each year.

**10. CEMETERY TRUST FUND**

The cemetery trust fund is considered a donor restricted endowment fund under Maine state law, thus endowments are classified as nonspendable or expendable under restricted net position. Appreciation of true and term endowments that can be spent is classified as expendable. This does not apply to or change the status of the endowment, only the appreciation associated with that endowment when the appreciation can be expended.

As of January 31, 2013, \$34,247 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

**11. INSURANCE**

The Town is exposed to a variety of risks in the ordinary course of its daily activities. Some of these risks include workers' compensation, fire, and accidents. The Town of Eddington has purchased commercial insurance policies to cover potential claims.

**12. DEFERRED COMPENSATION PLAN**

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$6,963 for deferred compensation during the year ended January 31, 2013.

**13. NEW GOVERNMENTAL ACCOUNTING STANDARDS**

During the year ended January 31, 2013, the Town implemented Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" and Statement No. 65, "Items Previously Reported as Assets and Liabilities." These Statements update and improve the existing standards regarding financial reporting and disclosure requirements of certain financial elements by standardizing their presentation and alleviating uncertainty about reporting said financial elements. As a result, deferred revenue is now displayed as Property Tax Revenue under the heading of Deferred Inflows of Resources on the balance sheet on page 5 and the statement of net assets is now called the statement of net position on page 3.

**TOWN OF EDDINGTON**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL**  
**BUDGET BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JANUARY 31, 2013**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
<i>Taxes:</i>				
General Property	\$2,075,102	\$2,075,102	\$2,065,127	\$ (9,975)
Change in Deferred Property Taxes	-	-	(13,132)	(13,132)
Supplemental Taxes	2,500	2,500	4,431	1,931
Interest and Penalties	20,000	20,000	19,670	(330)
Excise	342,000	342,000	344,291	2,291
<b>Total Taxes</b>	<u>2,439,602</u>	<u>2,439,602</u>	<u>2,420,387</u>	<u>(19,215)</u>
<i>Licenses and Permits</i>	-	-	7,211	7,211
<i>Intergovernmental Revenues:</i>				
<i>State of Maine:</i>				
Revenue Sharing	118,000	118,000	102,190	(15,810)
Homestead Reimbursement	41,644	41,644	32,784	(8,860)
Local Road Assistance Grant	-	-	13,224	13,224
General Assistance	-	-	2,918	2,918
Tree Growth	-	-	4,965	4,965
Other State of Maine	1,559	1,559	1,954	395
Town of Clifton - Fire Protection	-	20,000	23,000	3,000
<b>Total Intergovernmental Revenues</b>	<u>161,203</u>	<u>181,203</u>	<u>181,035</u>	<u>(168)</u>
<i>Other Revenues:</i>				
Interest	-	-	4,319	4,319
Agent Fees	-	-	9,565	9,565
PERC	-	-	12,549	12,549
Grants	-	-	18,848	18,848
Sale of Capital Asset	-	-	1,632	1,632
Miscellaneous	50,000	50,000	51,396	1,396
<b>Total Other Revenues</b>	<u>50,000</u>	<u>50,000</u>	<u>98,309</u>	<u>48,309</u>
<b>TOTAL REVENUES</b>	<b>2,650,805</b>	<b>2,670,805</b>	<b>2,706,942</b>	<b>36,137</b>
<b>EXPENDITURES</b>				
General Government	25,300	25,300	26,198	(898)
Administrative	290,934	290,934	287,740	3,194
Highway	196,500	196,500	334,900	(138,400)
Protection	339,322	339,322	357,894	(18,572)
Human Services	138,104	138,104	176,942	(38,838)
Education: SAD #63	1,402,425	1,402,425	1,402,425	-
Capital Improvement Reserve	-	-	-	-
Municipal Building: Interest Payment	76,102	76,102	76,101	1
Veteran's Memorial	5,000	5,000	5,306	(306)
Unanticipated Expense and Emergencies	5,000	5,000	-	5,000
Special Assessments	248,368	248,368	188,738	59,632
<b>Total Expenditures</b>	<u>2,727,055</u>	<u>2,727,055</u>	<u>2,856,242</u>	<u>(129,187)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(76,250)</b>	<b>(56,250)</b>	<b>(149,300)</b>	<b>(93,050)</b>
<b>FUND BALANCE - February 1, 2012</b>	<u>1,252,791</u>	<u>1,252,791</u>	<u>1,252,791</u>	<u>-</u>
<b>FUND BALANCE - January 31, 2013</b>	<u>\$ 1,176,541</u>	<u>\$ 1,196,541</u>	<u>\$ 1,103,491</u>	<u>\$ (93,050)</u>

**TOWN OF EDDINGTON, MAINE  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY REPORTING**

**Budgetary Information**

A budget is adopted for the General Fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on March 19, 2012. This budget is established in accordance with the various laws which govern the Town's operations.

The Town's budget is prepared on a modified accrual basis, which is consistent with generally accepted accounting principles.

**Budgetary Compliance**

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations in the General Fund as of January 31, 2013:

Highway	\$138,400
Human Services	\$38,838
Protection	\$18,572
General Government	\$898
Veteran's Memorial Brick Sales	\$306

The unfavorable variances shown above do not necessarily represent unauthorized overspending. Schedule 3 shows the actual amount available to be spent in each department and whether or not any overspending has occurred. The Town uses carryover amounts to cover current year expenditures for some accounts.

**TOWN OF EDDINGTON, MAINE**  
**RECONCILIATION OF CASH BALANCES - GENERAL FUND**  
**JANUARY 31, 2013**

<b>PEOPLE'S UNITED BANK</b>		
Demand Deposit - General Checking:		
Balance per Bank Statement	\$673,599	
ADD: Deposits in Transit	31,953	
LESS: Outstanding Checks	<u>(54,610)</u>	
Reconciled Balance		\$ 650,942
Checking Account - Compensating Balance		100,000
<b>BANGOR SAVINGS BANK</b>		
Statement Savings Account - General Savings		23,878
Checking Account - Fire Department Equipment		74,190
Statement Savings Account - Fire Department		17,051
Statement Savings Account - Municipal Office		7,332
Checking Account - Municipal Building		10,895
<b>CAMDEN NATIONAL BANK</b>		
Certificate of Deposit - Major Road		34,477
<b>TD BANKNORTH</b>		
Certificate of Deposit - General Savings		131,742
<b>CASH ON HAND</b>		
		<u>250</u>
<b>TOTAL CASH</b>		<b><u>\$ 1,050,757</u></b>

**TOWN OF EDDINGTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JANUARY 31, 2013**

	<u>BALANCES</u> 02/01/12	<u>APPROPRIATIONS</u>	<u>OTHER CREDITS AND TRANSFERS</u>
<b>General Government:</b>			
Selectmen Salaries	-	\$ 3,100.00	-
Planning Board Salaries	-	2,500.00	-
Ballot Clerks and Moderator	-	1,500.00	-
Board of Assessors	-	650.00	-
Assessor's Agent	-	17,400.00	-
Assessor's Expenses	-	150.00	-
Business Park	\$ 3,929.96	-	-
Public Accessibility	750.00	-	-
CDBG Reserve	<u>3,366.00</u>	<u>-</u>	<u>\$ (3,366.00)</u>
Total	8,045.96	25,300.00	(3,366.00)
<b>Administrative:</b>			
Office Supplies	-	3,000.00	-
Office Postage	-	2,250.00	-
Deeds and Liens	-	350.00	-
Lien Discharge Notices	-	1,200.00	2,248.50
Legal Notices	-	1,500.00	-
Printing	-	1,800.00	-
Miscellaneous	-	600.00	-
Professional Services	33,476.17	10,000.00	-
Town Manager	-	49,164.00	-
Office Salaries	-	85,630.00	-
Retirement	-	6,987.00	-
Code Enforcement Officer	-	13,000.00	6,609.00
Town Official Expenses	-	800.00	-
Workshops and Dues	-	1,500.00	-
Employees Income Protection	-	1,600.00	-
Employees Health Insurance	-	26,541.00	-
F.I.C.A. Taxes	-	17,000.00	-
Municipal Building / Equipment	-	12,000.00	-
Utilities	-	24,800.00	-
Comprehensive Insurance	-	8,163.00	-
Public Official Insurance	-	4,500.00	-
Unemployment Taxes	-	2,268.00	-
Auditor	-	6,950.00	-
Maine Municipal Dues	-	2,511.00	-
Computer Licensing Fee	-	6,820.00	-
MB/PB Building Fund	2,919.74	-	-
Municipal Office Reserve	7,323.96	-	8.09
Municipal Building Reserve	10,878.22	-	16.47
Right-of-Way Reserve	<u>1,851.00</u>	<u>-</u>	<u>-</u>
Total	56,449.09	290,934.00	8,882.06
<b>Highway:</b>			
Winter Maintenance	-	101,500.00	-
Summer Roads	-	75,000.00	129,135.06
Major Road & Bridge Construction	92,683.69	20,000.00	(92,683.69)
Town Road Reserve	<u>57,704.75</u>	<u>-</u>	<u>(23,227.37)</u>
Total	150,388.44	196,500.00	13,224.00

TOTAL AVAILABLE	EXPENDITURES	BALANCES		
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	CONTINUING 01/31/13
\$ 3,100.00	\$ 3,100.00	-	-	-
2,500.00	2,155.00	-	\$ 345.00	-
1,500.00	2,743.38	\$ 1,243.38	-	-
650.00	650.00	-	-	-
17,400.00	17,400.00	-	-	-
150.00	150.00	-	-	-
3,929.96	-	-	-	\$ 3,929.96
750.00	-	-	-	750.00
-	-	-	-	-
<u>29,979.96</u>	<u>26,198.38</u>	<u>1,243.38</u>	<u>345.00</u>	<u>4,679.96</u>
3,000.00	2,958.89	-	41.11	-
2,250.00	2,133.53	-	116.47	-
350.00	187.02	-	162.98	-
3,448.50	3,448.50	-	-	-
1,500.00	1,355.70	-	144.30	-
1,800.00	1,368.03	-	431.97	-
600.00	507.03	-	92.97	-
43,476.17	1,649.47	-	-	41,826.70
49,164.00	49,163.92	-	0.08	-
85,630.00	85,630.00	-	-	-
6,987.00	6,962.75	-	24.25	-
19,609.00	17,240.00	-	2,369.00	-
800.00	825.00	25.00	-	-
1,500.00	1,305.93	-	194.07	-
1,800.00	1,476.15	-	123.85	-
26,541.00	26,706.51	165.51	-	-
17,000.00	17,000.00	-	-	-
12,000.00	14,054.61	2,054.61	-	-
24,800.00	24,264.95	-	535.05	-
8,163.00	6,964.00	-	1,199.00	-
4,500.00	4,450.00	-	50.00	-
2,268.00	2,268.00	-	-	-
6,950.00	6,950.00	-	-	-
2,511.00	2,511.00	-	-	-
6,820.00	6,359.25	-	460.75	-
2,919.74	-	-	-	2,919.74
7,332.05	-	-	-	7,332.05
10,894.69	-	-	-	10,894.69
1,851.00	-	-	-	1,851.00
<u>356,265.15</u>	<u>287,740.24</u>	<u>2,245.12</u>	<u>5,945.85</u>	<u>64,824.18</u>
101,500.00	101,500.00	-	-	-
204,135.06	213,400.37	9,265.31	-	-
20,000.00	20,000.00	-	-	-
34,477.38	-	-	-	34,477.38
<u>360,112.44</u>	<u>334,900.37</u>	<u>9,265.31</u>	<u>-</u>	<u>34,477.38</u>

The accompanying notes are an integral part of these financial statements.

Schedule 3 Continued

	<u>BALANCES</u> <u>02/01/12</u>	<u>APPROPRIATIONS</u>	<u>OTHER CREDITS AND TRANSFERS</u>
<b>Protection:</b>			
Animal Control	\$ 1,179.49	\$ 5,600.00	\$ 602.00
Penobscot Sheriff's Contract	-	79,000.00	-
Fire Department Operations	-	15,000.00	-
Fire Department Compensation	-	85,500.00	7,680.00
Firefighter Supplies (Fire Fighter I & II)	-	5,000.00	-
Fire Chief Salary	-	18,000.00	-
Fire Chief Supplies	-	200.00	-
Fire Department Equipment	-	12,000.00	53,282.77
Respiratory/Physicals	5,149.11	1,000.00	-
Fire Department Insurance	-	9,500.00	-
Fire Equipment Note - 1992	-	13,500.00	-
Fire Hydrants - Bangor Water	-	20,862.00	-
Fire Hydrants - Brewer Water	-	31,160.00	-
Street Lights	-	3,000.00	-
Fire Equipment Reserve	46,810.09	-	(29,759.17)
Fire Department Reserve	74,047.28	-	143.19
Fire Department Capital Reserve	6,000.00	-	-
Civil Defense Reserve	300.00	-	-
Total	<u>133,485.97</u>	<u>299,322.00</u>	<u>31,948.79</u>
<b>Human Services:</b>			
General Assistance	-	8,500.00	6,284.08
Cemetery - General Maintenance	-	7,375.00	4,724.10
Eddy Cemetery Reserve	1,081.87	-	-
Area Task Force on Aging	-	500.00	-
Hammond Street Senior Center	-	925.00	-
United Way	-	1,000.00	-
Historical Society	-	500.00	-
Restore Old Records Reserve	941.00	1,000.00	-
Bicentennial	1,492.12	-	114.00
Eddington Clifton Civic Center	-	1,500.00	-
Regional Recreation Reserve	-	9,554.00	-
Solid Waste Disposal	-	41,000.00	36,981.05
Solid Waste Contingency	-	3,000.00	-
Trash Collection	-	43,470.00	1,162.50
Recycling	6,040.45	13,230.00	-
Hazardous Waste Disposal	-	1,800.00	-
Municipal Field Recreation	-	4,000.00	-
Total	<u>9,555.44</u>	<u>137,354.00</u>	<u>49,265.73</u>
<b>Capital Improvement Reserve</b>	10,518.32	-	-
<b>Veteran's Memorial</b>	-	5,000.00	520.00
<b>Municipal Building: Interest Payment</b>	-	56,102.00	20,000.00
<b>Education: SAD #63</b>	-	1,402,425.00	-
<b>Unanticipated Expense and Emergencies</b>	-	5,000.00	-
<b>Special Assessments:</b>			
County Tax	-	188,737.00	-
Overlay	-	59,630.75	-
Total	<u>-</u>	<u>248,367.75</u>	<u>-</u>
Amounts Appropriated from Carryforwards	<u>(40,750)</u>	<u>40,750</u>	<u>-</u>
<b>DEPARTMENT TOTALS</b>	<u>\$ 327,693.22</u>	<u>\$ 2,707,054.75</u>	<u>\$ 120,474.58</u>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		
		OVERDRAFT	LAPSED TO SURPLUS UNEXPENDED	CONTINUING 01/31/13
\$ 7,381.49	\$ 5,760.00	-	-	\$ 1,621.49
79,000.00	79,000.00	-	-	-
15,000.00	18,080.49	\$ 3,080.49	-	-
93,180.00	88,733.78	-	\$ 4,446.22	-
5,000.00	5,235.10	235.10	-	-
18,000.00	18,000.00	-	-	-
200.00	42.95	-	157.05	-
65,282.77	65,282.77	-	-	-
6,149.11	772.50	-	-	5,376.61
9,500.00	9,500.00	-	-	-
13,500.00	12,954.48	-	545.52	-
20,862.00	20,861.79	-	0.21	-
31,160.00	31,159.72	-	0.28	-
3,000.00	2,509.97	-	490.03	-
17,050.92	-	-	-	17,050.92
74,190.47	-	-	-	74,190.47
6,000.00	-	-	-	6,000.00
300.00	-	-	-	300.00
<u>464,756.76</u>	<u>357,893.55</u>	<u>3,315.59</u>	<u>5,639.31</u>	<u>104,539.49</u>
14,784.08	15,816.66	1,032.58	-	-
12,099.10	14,397.70	2,298.60	-	-
1,081.87	200.00	-	-	881.87
500.00	500.00	-	-	-
925.00	925.00	-	-	-
1,000.00	1,000.00	-	-	-
500.00	500.00	-	-	-
1,941.00	746.25	-	-	1,194.75
1,606.12	-	-	-	1,606.12
1,500.00	1,500.00	-	-	-
9,554.00	9,554.00	-	-	-
77,981.05	71,937.24	-	-	6,043.81
3,000.00	1,231.96	-	1,768.04	-
44,632.50	44,632.50	-	-	-
19,270.45	13,072.50	-	6,197.95	-
1,800.00	928.04	-	871.96	-
4,000.00	-	-	-	4,000.00
<u>196,175.17</u>	<u>176,941.85</u>	<u>3,331.18</u>	<u>8,837.95</u>	<u>13,726.55</u>
10,518.32	-	-	-	10,518.32
5,520.00	5,305.50	-	-	214.50
76,102.00	76,101.24	-	0.76	-
1,402,425.00	1,402,425.00	-	-	-
5,000.00	-	-	5,000.00	-
188,737.00	188,736.36	-	0.64	-
59,630.75	-	-	59,630.75	-
<u>248,367.75</u>	<u>188,736.36</u>	<u>-</u>	<u>59,631.39</u>	<u>-</u>
-	-	-	-	-
<u>\$3,155,222.55</u>	<u>\$2,856,242.49</u>	<u>\$ 19,400.58</u>	<u>\$ 85,400.26</u>	<u>\$ 232,980.38</u>

The accompanying notes are an integral part of these financial statements.