



ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE TOWN OF
ISLE AU HAUT, MAINE



2018

Also included:
Annual Town Meeting Warrant





Art credits: Abigail Schrader Hiltz

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List of Town Officers 2018

Selectboard	First	Peggi Stevens
	Second	Daniel MacDonald
	Third	Abigail Schrader Hiltz
Clerk		Roz Santospago
Treasurer		Karen Teague
Tax Collector		Lisa Turner
Assessors	Chair	Debra Schrader
		Tina Tully
		Christine Hill
Fire Chief		Luther Smith
Road Commissioner		William Stevens
School Board	Chair	Karen Teague (2021)
		Susan Chamberlain (2021)
		Sharen Wilson (2020)
		Alison Richardson (2019)
		Roz Santospago (2019)
Planning Board	Chair	Tucker Runge (2020)
		Daniel MacDonald (2020)
		Christine Hill (2019)
		Wendell Chamberlain (2021)
		Michael Delchamp (2021)
	Jeffrey Burke (2020)	
	Alternate	
Planning Board of Appeals		Judi Burke (2019)
		Kendra Chubbuck (2020)
		Brenda Clark (2020)
		Gregory Runge (2020)
		Lisa Turner (2021)
		Crystal Gareau (2021)
Lighthouse Committee		Jeffrey Burke (2019)
		Martha Greenlaw (2019)
		Lisa Turner (2020)
		Alison Richardson (2020)

Alternate	Bernadine Barter (2021)
Alternate	Marshall Chapman (2021)
	Kathie Fiveashe (2021)
Colwell Ramp Committee	Daniel MacDonald (Selectboard) (yearly)
	Linda Greenlaw Wessel (2019)
	William Stevens (2020)
Maine Island Coalition	Kendra Chubbuck (2020)
Alternate	Rudi Graf (2019)
Harbormaster	Tucker Runge (2019)
Local Plumbing Inspection	Roger Stone (2020)
Code Enforcement Officer	Matthew Skolnikoff (2020)
Emergency Management Director	Alison Richardson (2019)
911 Addressing Officer	Abigail Hiltz (2020)
Library Committee	Brenda Clark (2019)
	Marie Hamly (2019)
	Sharen Wilson (2019)
	Meg Gailey (2019)
Committee for Broadband	Stew Foelix (2019)
	Sue Foelix (2019)
	Charlie Hopkins (2019)
	Donna Hopkins (2019)
Animal Control Officer	Selectboard
Overseers of the Poor	Selectboard
Sealer of Weights and Measures	Selectboard
Surveyors of Wood and Lumber	Selectboard



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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A handwritten signature in black ink, appearing to read 'Janet Mills'.

Janet T. Mills
Governor

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888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

ANGUS S. KING, JR.
MAINE

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United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

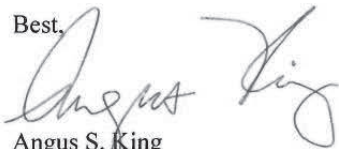
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

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4 Gabriel Drive, Suite F1
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WASHINGTON, DC 20510-1904

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

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

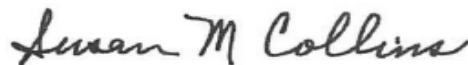
Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

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COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:

AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friends,

I hope this message finds you well. I am honored to represent you and your family and am grateful for the chance to offer both an update from Congress and my thoughts on the year ahead.

In Maine, we care less about political parties than about getting the job done. That's why I'm happy to report several recent victories I had reaching across the aisle to address issues important to our state.

Signed into law after months of deadlock, the 2018 Farm Bill contained several provisions I introduced. We were able to boost local food investment and organic research programs that are important to the Maine farmers driving a resurgence in our agricultural economy. The bill also created a pilot program to help doctors write prescriptions and offer vouchers to patients who need to change their diet but can't afford fresh food. Finally, the legislation included several steps I introduced to reduce food waste, a national problem that is not only costly to the environment and economy, but a missed opportunity to help millions of Americans who don't have enough to eat.

At the end of 2018, the President signed into law legislative language I introduced to assist veterans who had been blindsided by debt with the Department of Veterans Affairs. After hearing from several veterans who did not receive mailings about their debt until it was too late to take action, I introduced a bill to require the VA to improve its notification system. The final legislation requires that veterans have the option of getting electronic notifications and that the VA report on the underlying issues.

And on the House Appropriations Committee, I worked to protect programs that our state relies on, such as small business grants, rural broadband investment, effective responses to the opioid epidemic, shipbuilding at Bath Iron Works, and more.

As a new Congress gets underway, I will keep working with Republicans to make progress on key issues like these. But with Democrats now in the majority, I look forward to having an open debate on problems that have been ignored for too long. This includes the gun violence plaguing our nation, the dangers climate change presents to our country, crushing student loan debt, the influence of big money in politics, and the need for all Americans to access affordable health care and prescriptions.

In Washington and Maine, my offices stand ready to answer your questions, listen to feedback, and assist with federal issues and agencies. My hard-working staff helps many hundreds of constituents every year and I welcome the chance to serve you.

Best wishes,

Chellie Pingree
Member of Congress

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HOUSE OF REPRESENTATIVES

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TTY: MAINE RELAY 711

Genevieve McDonald

129 North Main Street
Stonington, ME 04681
Residence: (207) 266-5113
Genevieve.McDonald@legislature.maine.gov

Dear Isle au Haut Residents,

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Right now we are working through over 2,000 separate pieces of legislation covering a wide variety of topics. Already we have made strides to expand health care coverage and are taking steps to bring relief from the opioid crisis. Efforts are also under way to expand access to renewable energy, reduce student debt, fight and deal with the effects of climate change, repair our roads and bridges, increase protections for workers and consumers, get prescription drug costs under control, protect the independence of seniors and make sure we are caring for our neighbors with disabilities.

We are also on our way toward balancing the state budget for the next two years in a way that increases revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Marine Resources Committee, where we are working hard to strengthen our fisheries and make sure that future generations can continue to earn a living from Maine's coastal waters.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Genevieve.McDonald@legislature.maine.gov. My phone number is 207-266-5113. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in black ink that reads "Genevieve McDonald".

Genevieve McDonald
State Representative

District 134 Cranberry Isles, Deer Isle, Frenchboro, Isle au Haut, North Haven, Southwest Harbor, Stonington, Swan's Island, Tremont and Vinalhaven, plus the unorganized territory of Marshall Island Township

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Senator David Miramant
3 State House Station
Augusta, ME 04333-0003
(207) 236-4845

David.Miramant@legislature.maine.gov

Dear Friends and Residents of Isle au Haut,

Thank you for the opportunity to serve as your State Senator. I'm honored to have been chosen to represent the residents of Isle au Haut in Augusta, and I promise to work hard on your behalf.

I have been appointed to chair the Marine Resources Committee. During this legislative session, I will work to protect our marine resources so they are sustainable for future generations. Our fisheries contribute millions to our economy each year, and the hard working men and women of our coastal economy deserve the strongest support we can provide.

I will also continue my work to make Maine a leader in new energy technologies. We have not yet taken the bold steps necessary to seriously pursue a true renewable energy economy, but we have a real chance to make substantial progress toward that goal. It's time to move forward on smart solar energy policies, creating good paying jobs right here in Maine and supplying clean energy for people across the state.

If you have any concerns or ideas for legislation, I am always available. Please feel free to call or email me anytime. We face challenges, but with this group of smart, talented and committed lawmakers, I'm hopeful we can get things done. While we may not always agree, I am always willing to listen to and learn from all sides.

I can be reached at (207) 287-1515 or David.Miramant@legislature.maine.gov. I also encourage you to sign up to receive my regular legislative updates. Go to www.mainesenate.org to join my mailing list.

I look forward to working with you this year!

Sincerely,



Dave Miramant
State Senator

Assessor's Report 2018

Local Taxable Real Estate Valuation	\$79,246,700
Local Taxable Personal Property Value	27,450
Total Taxable Valuation	79,274,150
Total Homestead Exemption Valuation	<u>312,500</u>
Total Valuation Base	\$79,586,650

Appropriations

County Tax	\$92,054
Municipal Appropriations	326,915
School Appropriations	226,841
Overlay	<u>2,255</u>
Total Appropriations	\$648,065

Deductions

State Municipal Revenue Sharing	\$1,099
Homestead Reimbursement	2,494
Tree Growth	3,051
In Lieu of Taxes	8,783
Veterans Exemption	<u>31</u>
Total Deductions	\$15,458

To be raised by local property taxes \$532,608

Mil Rate: .007980

NOTICE TO TAXPAYERS

Before making an assessment the Assessors shall give reasonable notice in writing to all persons liable to take action in the municipality to furnish the Assessors true and perfect lists of their estate, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to residents may be given by posting notifications in some public place in the municipality or in such ways as the municipality directs. The notice to non-resident owners may be mailed directly to the last known address of the taxpayer.

If any such person after such notice does not furnish a list, he or she is hereby barred of his or her right to make application to the Assessors or County Commissioners for any abatement of his/her/their taxes, unless he/she/they furnished such a list with his/her/their application and satisfies them that he/she/they were unable to furnish at the times appointed.

NOW, MORE IMPORTANTLY:

The Assessors, or any one of them, may require the person furnishing the list to make an oath to it's truth, which any of the Assessors may administer, and any of them may require him/her/they to sign in writing all proper inquiries as to the nature, situation, and value of his/her/their property liable to be taxed in the state and refusal or neglect to answer such inquiries and subscribes to the same, bars an appeal to the County Commissioners, but such list and answers shall NOT be conclusive upon the Assessors.

Respectfully Submitted,

Debra Schrader, Chair
Arlena Tully
Christine Hill

Board of Assessors
Town of Isle au Haut, Maine

Selectboard Report 2018

Reflecting on the year past, our Town accomplished gradual improvements to infrastructure and, most notably a vital transportation link to the mainland.

Through the Maine DOT Infrastructure Bank, a twenty year, 1% interest loan enabled the town to buy an easement that secures waterfront access in Stonington via the Isle au Haut Boat Services' wharf.

On island, DOT funding provided a half-mile of asphalt paving that improved road quality on deteriorating heavily traveled sections. Ten years of DOT accumulated funds provided this limited level of improvement.

Additionally, Acadia National Park's maintenance crew focused extensive effort on portions of their five miles of road. They cut and chipped trees, ditched and graded, installed culverts, and added a thousand cubic yards of surface material. This improvement is greatly appreciated by all park visitors and the island residents. The town also entered into a Fire Cooperative Agreement with Acadia National Park, sharing equipment resources and manpower for fire training and control.

Revere Memorial Hall, with funding from the Town and subsidized by Efficiency Maine acquired LED fixture upgrades, making the hall rooms brighter while reducing energy expense. We continue to work towards energy efficient improvements to insulation and the heating system. In regard to the latter, the town encourages the IAH Electric Power Company's transition to solar generation and eventual micro-grid independence.

Town Government continues to run smoothly with appreciation going to all who have helped in their respective offices or volunteered. Jointly, our boards have initiated digitizing tax maps and supporting information to reduce paper filing as well as providing electronically accessible tax information. And to support our local treasury, the board collected from the Maine "Unclaimed Property Accounts" the amount of \$4,946.00.

The Town welcomed an Island Fellow, Molly Siegel. She is working on several community related initiatives. She, along with some other new personalities, have added greater vitality to the island.

And, with sadness, but great memories and respect, we say goodbye to some very longtime residents and nonresidents of the island. Our condolences to the families of: Ed White, Carl Maxcy, Charlie Bowen, Louis (Bud) Blaisdell, Sandy Millspaugh and Carol Bergeson.

Respectfully submitted:

Peggi Stevens

Daniel MacDonald

Abigail Hiltz

SELECTBOARD'S REPORT

INTEREST AND LIEN FEES

2/1/18 Auditor's Adjusted Balance - Interest		\$160.24
Auditor's Adjusted Balance - Int. & Lien Fees		\$2,110.59
Transferred to Undesignated Fund Balance		\$0.00

INCOME:

Tax Collector - Property Tax Interest	\$3,493.16	
---------------------------------------	------------	--

EXPENSES:	\$0.00	
------------------	--------	--

January 31, 2019 Balance		\$3,493.16
--------------------------	--	------------

STATE MUNICIPAL REVENUE SHARING

2/1/18 Auditor's Adjusted Balance		\$1,327.33
-----------------------------------	--	------------

INCOME:

State of Maine	\$1,283.99	
----------------	------------	--

Total Income	\$1,283.99	
--------------	------------	--

EXPENSE:	\$0.00	\$2,611.32
-----------------	--------	------------

January 31, 2019 Balance		\$2,611.32
--------------------------	--	------------

TREE GROWTH REIMBURSEMENT

2/1/18 Auditor's Adjusted Balance		\$398.91
Transfer to Undesignated Fund Balance		\$0.00
INCOME:		
State of Maine	\$3,338.81	
Total Income	\$3,338.81	
EXPENSES:		
	\$0.00	\$3,338.81
January 31, 2019 Balance		\$3,338.81

PAYMENT IN LIEU OF TAXES

2/1/18 Auditor's Adjusted Balance		\$567.00
Transfer to Undesignated Fund Balance		\$0.00
INCOME:		
Maine Coast Heritage Trust	\$1,250.00	
United States Treasury - ANP payment	\$7,270.00	
Total Income	\$8,520.00	
EXPENSES:		
	\$0.00	\$8,520.00
January 31, 2019 Balance		\$8,520.00

PROPERTY TAX RELIEF

2/1/18 Auditor's Adjusted Balance		\$246.27
Transfer to Undesignated Fund Balance		\$0.00
January 31, 2019 Balance		\$0.00

SUPPLEMENTAL TAXES

2/1/18 Auditor's Adjusted Balance		\$216.30
Transfer to Undesignated Fund Balance		\$0.00
January 31, 2019 Balance		\$0.00

VETERANS TAX BENEFIT

2/1/18 Auditor's Adjusted Balance	\$13.00
Tranfer to Undesignated Fund Balance	\$0.00

INCOME:

State of Maine	\$30.00
----------------	---------

Total Income:	\$30.00
---------------	---------

EXPENSES:	\$0.00	\$30.00
-----------	--------	---------

January 31, 2019 Balance	\$30.00
--------------------------	---------

HOMESTEAD EXEMPTION

2/1/18 Auditor's Adjusted Balance	\$792.00
Transfer to Undesignated Fund Balance	\$0.00

INCOME:

State of Maine	\$1,777.00
----------------	------------

Total Income	\$1,777.00
--------------	------------

EXPENSES:	\$0.00	\$1,777.00
-----------	--------	------------

January 31, 2019 Balance	\$1,777.00
--------------------------	------------

COUNTY TAX

2/1/18 Auditor's Adjusted Balance	\$0.00
-----------------------------------	--------

INCOME:

Assessment Sheet	\$92,054.19
------------------	-------------

Total Income	\$92,054.19	\$92,054.19
--------------	-------------	-------------

EXPENSES:

Knox County Treasurer - 2018 tax	\$89,895.19
----------------------------------	-------------

Knox County Treasurer - 2018 comm.	\$2,159.00
------------------------------------	------------

Fee	
Total Expenses	\$92,054.19 \$0.00

January 31, 2019 Balance	\$0.00
--------------------------	--------

SURPLUS/UNDESIGNATED FUND BALANCE

2/1/18 Auditor's Adjusted Balance -\$13,813.37

INCOME:

Transfer from Interest & Lien Fees	\$2,270.83
Transfer from in Lieu of Taxes	\$567.00
Transfer from Tree Growth	\$398.91
Transfer from Waterfront Access	\$786.20
Transfer from Sales Tax	\$675.15
Transfer from Vital Stats & Dog License	\$793.90
Transfer from Veteran Tax Benefit	\$13.00
Transfer from Homestead Exemption	\$792.00
Transfer from Property Tax Relief & Supplem.	\$462.57
Transfer from MPBN (refunded check)	\$150.00

Total Income \$6,909.56

EXPENSES: \$0.00

January 31, 2019 balance -\$6,903.81

PROPERTY TAX G.I.S. MAPPING

February 1, 2018 Balance Forward	\$42,500.00
January 31, 2019 Balance	\$42,500.00

GENERAL GOVERNMENT

2/1/18 Auditor's Adjustment Balance \$16,423.64

INCOME:

Appropriations	\$95,000.00	
Transfer from Planning Board	\$937.28	
Lisa Turner, Tax Collector - Agent Fees	\$138.00	
Coll.		
Merle B. Grindle- refund from Comm.	\$996.00	
Pkg.		
St. of ME, Unclaimed Property	\$4,946.02	
MEMIC	\$372.70	
Lien Fees Collected	\$29.10	
United States Treasury - overpayment	\$175.06	
Total Income	\$102,594.16	
		\$119,017.80

EXPENSES: (Regular)

Webmaster-Abigail Hiltz	\$3,033.29	
Abigail Hiltz - office contract work and reimb.	\$1,522.90	
Allen Myers - Moderator	\$165.00	
Bernstein Shur - Legal	\$6,087.50	
Chris Ross - Ballot Clerk	\$212.25	
Dan MacDonald - Election	\$15.00	
Debra Schrader - reimbursement	\$402.29	
Downeast Graphics - Town Report printing	\$2,230.50	
ESmart Payroll Filing	\$132.80	
Hanover Insurance - Commercial Package	\$12,734.50	
Heather Browning - Ballot Clerk	\$206.25	
IRS	\$5,231.47	
Isle au Haut Boat Services	\$115.50	
James Wadman, CPA	\$7,854.00	
Kendra Chubbuck - Ballot Clerk	\$418.50	
Knox County Registry	\$38.00	
Lisa Turner - Agent, Filing Fees , Reimb.	\$332.32	
Maine Municipal Association - Dues	\$1,438.00	
Maine Revenue Service	\$227.30	
Mark's Printing House	\$362.50	
MEMIC	\$2,545.00	

TOWN OF ISLE AU HAUT

Merle B. Grindle Agency - Auto Insur./	\$3,570.00
Bonds	
Peggi Stevens - Reimbursement	\$545.28
Postmaster	\$1,057.12
Roz Santospago - Election Clerk	\$768.75
Susan MacDonald - Ballot Clerk	\$206.25
TDS Telecom	\$663.58
Tina Tully - Assess.exp.prior to 4/24/18	\$1,544.20
Treasurer, St. of ME, Homest. Reimb.	\$51.00
Recon.	
Total Regular Expenses	\$53,711.05
Compensations:2018	
Peggi Stevens - Selectboard	\$12,000.00
Dan MacDonald - Selectboard	\$4,000.00
Abigail Hiltz - Selectboard	\$4,000.00
Rozalyn Santospago - Town Clerk	\$4,000.00
Karen Teague - Treasurer	\$8,000.00
Lisa Turner - Tax Collector	\$7,000.00
Debra Schrader - Assessor/Chr.	\$1,500.00
Tina Tully - Assessor	\$1,000.00
Christine Hill - Assessor	\$1,000.00
William Stevens - Road Commissioner	\$300.00
Total Compensation:	\$42,800.00
Total Expenses and Compensations	\$96,211.05

January 31, 2019 Balance \$22,806.75

ASSETS

MISCELLANEOUS BUILDINGS

2/1/18 Auditor's Adjusted Balance \$11,133.65

**this includes the total incomes and expenses from the three rental buildings Coomb's Mtn House (CMH), Miss Lizzie (ML), Head Harbor Schoolhouse (HHS)

INCOME:

Appropriation	\$5,000.00
Coomb's Mtn. House	\$7,532.01
Miss Lizzie House	\$5,700.00
Head Harbor Schoolhouse	\$1,000.00

Total Income	\$19,232.01	\$30,365.66
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EXPENSES:

Isle au Haut Boat Services - CMH	\$16.00
Barter Lumber Company - CMH	\$905.96
Downeast Monitors - CMH	\$151.65
Stevens Sawmill & Construction - ML	\$1,580.00
John Carnes - ML	\$160.00
Norlen's Water Treatment - ML	\$383.87
Ellie Kastanololous - reimb./paint - HHS	\$362.29

Total Expenses	\$3,559.77	\$26,805.89
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January 31, 2019 Balance	\$26,805.89
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MUNICIPAL OWNED LANDS

2/1/18 Auditor's Adjusted Balance	\$8,993.46
January 31, 2019 Balance	\$8,993.46

FIRE DEPARTMENT

2/1/18 Auditor's Adjusted Balance	\$5,555.37
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INCOME:

Appropriation	\$14,700.00	
Fire Extinguisher Reimbursement	\$143.00	
 Total Income	 \$14,843.00	 \$20,398.37

EXPENSES:

Alvah MacWilliam	\$1,200.00	
Isle au Haut Electric PoCo	\$248.64	
Island Store	\$777.87	
Isle au Haut Boat Services	\$100.00	
Luther Smith	\$4,482.38	
Fire Chief Salary	\$1,500.00	
Robert L. Gray Plumbing	\$501.53	
Stevens' Sawmill & Construction	\$600.00	
TDS	\$648.09	
The Blake Group - Water Tanks	\$3,962.14	
 Total Expenses	 \$14,020.65	 \$6,377.72
 January 31, 2019 Balance	 	 \$6,377.72

REVERE MEMORIAL HALL

2/1/18 Auditor's Adjusted Balance \$9,116.07

INCOME:

Appropriations	\$16,000.00	
Donation (for kitchen)	\$203.00	
Donation	\$50.00	
Efficiency Maine	\$300.00	
Total Income	\$16,553.00	\$25,669.07

EXPENSES:

Barter Lumber Company	\$341.12	
Brenda Clark	\$1,935.00	
Chris Ross	\$82.50	
Darren Carlow	\$90.00	
Heather Browning	\$240.00	
Isle au Haut Boat Services	\$1.00	
Isle au Haut Electric PoCo	\$1,215.36	
Island Store - Kero	\$12,220.50	
Island Store - supplies	\$105.27	
John Carnes	\$40.00	
Karen Teague	\$127.50	
Luther Smith	\$610.00	
M.D. Joyce	\$52.99	
Peggi Stevens - Reimburse.	\$332.06	
Robert L. Gray Plumbing	\$747.23	
Stevens Sawmill & Construction	\$1,340.92	
V & S Variety	\$31.98	
Total Expenses	\$19,513.43	\$6,155.64

January 31, 2019 Balance \$6,155.64

COMPREHENSIVE PLANNING

2/1/18 Auditor's Adjusted Balance	\$69.12
January 31, 2019 Balance	\$69.12

PLANNING BOARD

Auditor's Adjusted Balance		\$937.28
Tranferred to General Government	\$937.28	\$0.00

INCOME:

Appropriation	\$0.00	
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EXPENSES:

Hancock County Planning Comm. - Dues	\$670.00	
Total Expenses	\$670.00	

January 31, 2019 Balance		-\$670.00
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Annual Report from the Isle au Haut Planning Board and Code Enforcement Officer

The Planning Board met throughout 2018 to review applications submitted for various new projects or replacement structures. All permit applications were approved as submitted or amended. One application was tabled pending modifications to the plans required by the state plumbing code and existing ordinances. Please contact the Code Enforcement Officer or a Planning Board member if you need any assistance. Permit applications and general instructions are available at the town website or by request.

The Code Enforcement Officer, Matthew Skolnikoff, has assisted the Planning Board with questions regarding ordinance interpretation, assisted landowners and contractors with information about ordinances and permit applications, and gently reminded several people to apply for permits for projects that required them. There have been no enforcement actions taken or needed except for the Planning Board, Code Enforcement Officer, and Local Plumbing Inspector have been working together to ensure that all existing houses meet the current minimum state plumbing standards. Outhouses and other “au natural” sewage and waste water disposal methods have been illegal for many years. The few homeowners who are not in compliance are being contacted by the Code Enforcement to work out solutions so that everyone meets current basic standards.

We are still researching how to change the Shoreland Zoning for both the store and town landing lots so that they can legally be allowed to contain the diverse uses the community wants to use them for presently. In the meantime current uses are being allowed to continue.

Permits Issued by Planning Board in 2018:

1 Road/Driveway, 1 Yurt Structure & Platform, 1 House, 1 House Addition, 3 Sheds, 1 Fence, and 1 Replacement Wharf.
Total: 9 Permits issued.

Planning Board Members:
Tucker Runge (Chairman)
Daniel MacDonald
Christine Hill (Secretary)
Wendell Chamberlain
Michael Delchamp

Respectfully submitted (February 2019),

Tucker Runge, Chairman, Planning Board
Matthew Skolnikoff, Code Enforcement Officer

REVERE MEMORIAL LIBRARY

2/1/18 Auditor's Adjusted Balance		\$9,732.30
INCOME:		
Appropriation	\$6,000.00	
Donations	\$225.00	
Total Income	\$6,225.00	\$15,957.30
EXPENSES:		
Baker & Taylor	\$165.40	
Brenda Clark	\$1,900.00	
Chris Ross	\$540.00	
Island Store	\$25.40	
Isle au Haut Boat Services	\$53.00	
Karen Teague	\$195.00	
Library World	\$439.00	
Maine Infonet	\$150.00	
Total Expenses	\$3,467.80	\$12,489.50
January 31, 2019 Balance		\$12,489.50

REVERE MEMORIAL LIBRARY 2018

Another year has gone by and still the highlight of our week at the Revere Memorial Library is to host “Book Buddies” on Wednesdays throughout the school year. Our school children read a selected book to our library visitors. It’s a great time to bring our community members together.

On Wednesdays as well, we have continued with offering coffee, tea and a snack or two. It’s a great time to stop by and read with the children, check out a book or two, take advantage of our high speed internet or to socialize.

Book Club has continued once a month throughout the year. The book that is being read and meeting time is posted at the town hall. Everyone is welcome!

Also, RML is a member of the Maine Infonet Download Library. If you are interested in using this service to get e-books stop by and see me.

I would like to thank all who have given their time and donated books or money for our library. Your support helps so much! Also a thank-you to Chris Ross, Christine Hill and Karen Teague for all your hard work this winter in the library, weeding out books and sprucing up the library. You have done an amazing job!

Thank-you everyone for your continued support of the Revere Memorial Library.

Respectfully Submitted,
Brenda Clark, Librarian

Library Committee: Marie Hamly, Meg Gailey, Tim Gailey, Judi Burke, Sharen Wilson, Jean Archibauld, Sue MacDonald, Jean McBean, Marion Breeze-Williams, Julia Cogan

LIGHTHOUSE FUND RESERVE

2/1/18 Auditor's Adjusted Balance		\$61,422.04
INCOME:		
Donations	\$8,559.73	
Total Income	\$8,559.73	\$69,981.77
EXPENSES:		
M.D. Joyce	\$138.27	
Jeffrey Burke	\$2,338.90	
Bernstein Shur	\$3,020.00	
Gatley & Dorsky	\$4,265.70	
Luther Smith	\$85.00	
Penobscot Bay Press	\$225.00	
Total Expenses	\$10,072.87	\$59,908.90
January 31, 2019 Balance		\$59,908.90

**Isle au Haut Lighthouse Committee
Treasurer's Report 2018**

March	\$2,372.50
April/May	585.07
June/July	1,887.13
August	643.00
September 01-04	1,116.00
September 05 - October 10	833.95
October 11th -December 18th	318.98
December 19th - January 23rd	<u>803.10</u>
Total	\$8,559.73

Respectfully Submitted,

Lisa Louise Turner, Treasurer
Isle au Haut Lighthouse Committee

LIGHTHOUSE COMMITTEE REPORT - 2018

By the end of the year, Phase One of our historical restoration of the lighthouse was coming into fruition. Gartley and Dorsky Engineering in Camden leads the project, under the oversight of the Maine State Historic Preservation Commission. All engineering and SHPO approvals are in place. Looking ahead, the Committee will be receiving bids and selecting a contractor this spring. Bids offered and funds available will determine the construction schedule.

To this date, over the course of the twenty years that the lighthouse has been owned by the Town, the Committee has raised more than \$150k (70k in 1998, 80k since then). Founded in 2016, Friends of the Isle au Haut Lighthouse (a 501c3 not-for-profit, existing solely to ease the financial burden the Town has for the lighthouse)) has raised an additional \$85k, for a total of 235k. Back in September 1998 at a Special Town Meeting, the motion was made and passed that the Town accept ownership of the light, and that no funds be appropriated for its care and maintenance. However, the Town's attorney, the Maine Municipal Association, and the Selectboard all acknowledged that in any future Annual Town Meeting citizens would be free to authorize appropriations for the lighthouse, if they so choose. For these past two decades that has not been needed. The Selectboard appoints the members of the Lighthouse Committee and has delegated them the mission of administering all aspects of the tower, however the Town's deed specifies that the Town is financially responsible for the tower, among many other responsibilities. There were three Town Meetings, several forums and numerous newsletters and informational gatherings to make sure the Town was fully aware in 1998 of the responsibilities they were assuming. At that final Special Town Meeting in September when we voted to accept the title, Susan Lessard (Director of the Maine Lights Program who chose IAH) spent an hour or more clarifying all questions the public had. With near unanimous agreement, voters present enthusiastically voted 40 to 2 to assume those responsibilities spelled out.

The Lighthouse Committee therefore recommends there be a Warrant Article in each year's Town Report to consider an appropriation (if any) for the Lighthouse Committee to carry out their assigned duties. This is the same process we use for other Town-owned properties. This would help maintain an awareness of the Town's responsibility for the lighthouse, and provide a forum for citizen input regarding the property.

Town of Isle au Haut Lighthouse Committee: Bernadine Barter, Jeff Burke, Marshall Chapman, Kathie Fiveash, Martha Greenlaw, Alison Richardson, Lisa Turner

HARBORMASTER ACCOUNT

2/1/18 Auditor's Adjusted Balance \$2,500.00

INCOME:

Appropriation	\$5,000.00	
Total Income	\$5,000.00	\$7,500.00

EXPENSES:

Maine Harbor Master's Membership	\$100.00	
Tucker Runge - Compensation	\$5,000.00	
Total Expenses	\$5,100.00	\$2,400.00

January 31, 2019 Balance \$2,400.00

HARBORMASTER'S REPORT

Going into the Spring of 2018 my main focus was writing a proper harbor ordinance specifically tailored to the Town of Isle au Haut. In early summer, two special town meetings were held pertaining to this specific ordinance. The first was filled with much discussion, and feedback on my first write up of the proposed harbor ordinance. After simplifying and revising, a second special town meeting was held, and the ordinance was passed.

This Fall I was able to make some maps on the computer of anchorage recommendations, as well as outline where the cable area is. I then was able to get these maps onto the U.S. Harbors website, in hopes of keeping people from anchoring in the cable area. I also contacted the Coastguard about moving the green number five can buoy out of the middle of the channel and closer to the red can buoy. I am hoping they will consider my proposal in the future.

Lastly, two of the rental moorings in the harbor are now permitted with the Army Corps of Engineers.

Thank you to everyone that helped save the ramp, and get the docks back in order after that ice storm, it was a team effort.

Respectfully submitted,

Tucker Runge (Harbormaster)

***Reminder to Isle au Haut Residents: please register your boats and skiffs with the tax collector. All excise tax goes directly to the town.

BOAT SERVICES REPORT

2018 was another busy year for the Mailboat. Most importantly, in June we completed the purchase of our Stonington wharf and building, and in the process assured the island of a permanent right for a boat serving the island to be operated using the Stonington facility.

Over the summer season we increased our charter and excursion business over 2017 by 24% to continue making full use of our equipment; as with so many seasonal businesses our July, August and September income is required to support the nine off season months of service.

Our 2018 ridership on scheduled trips also increased, showing a 6.8% growth over 2017. Historically, summer passenger counts for non-resident riders have been very dependent on weather and on construction projects, but we have also seen a healthy increase in resident tickets. In 2018 we carried 7081 resident one way passengers (counting ticket books) and 576 school passengers. By comparison, in 2015 we counted 4033 resident one way passengers (counting ticket books) and 430 school passengers. This 76% increase in resident trips gives a very positive report on the health of the community.

Now that we're taking a breather from building the Otter and buying our facility, we're giving the Mink some TLC. Many of you have seen the new upgraded radar and electronics aboard the Mink. The new equipment is a close relative of the equipment on Otter, so besides being a long overdue improvement it means that our captains and crews have common navigation interfaces on both boats. In the spring of 2019 we have a few more projects planned for the Mink, including new doors for both sides of the wheelhouse and upgrades to the electrical system and breaker panels.

Our financial condition is stable. As a 501 (c)(3) tax exempt corporation we rely on a variety of funding sources to keep us whole. The Maine Department of Transportation, managing federal 5311 funds, covers 50% of our annual operating losses up to a cap of \$60,000. This requires a dollar for dollar local match, so the Town's annual contribution (\$50,000 in recent years) is essential. The balance is raised by tax deductible private contributions (about \$30,000 in recent years), mostly from seasonal residents and their families. Of course, any surplus over operating needs goes to reserves for our boats and, now, our property.

As always, we thank the Town for their continuing support as we continue our mission to provide safe and reliable year round service to the island.

Respectfully submitted,
Isle au Haut Boat Services

2018 Board: Bill Chamberlin (secretary/treasurer), George Cogan (vice president), George Cole (president), Landon DeWitt, Nick Filler, Christine Hill, Alex Millspaugh, Tucker Runge, Peggi Stevens, Ellard Taylor

JACK AND ALICE CROMWELL MEMORIAL TRUST FUND

2/1/18 Auditor's Adjusted Balance		\$305.56
January 31, 2019 Balance		\$305.56

COLWELL WATERFRONT ACCESS

2/1/18 Auditor's Adjusted Balance		\$786.20
Transfer to Undesignated Fund Balance		\$0.00

INCOME:

Appropriation	\$3,000.00	
Total Income	\$3,000.00	

EXPENSE:

Colwell Ramp - IAH share	\$3,000.00	
Total Expenses	\$3,000.00	\$0.00

January 31, 2019 Balance		\$0.00
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MAINE ISLANDS COALITION

2/1/18 Auditor's Adjusted Balance		\$333.57
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INCOME:

Appropriation	\$500.00	
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Total Income:	\$500.00	
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\$833.57

EXPENSES:

Maine Islands Coaliton 2018 Dues	\$200.00	
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Maine Islands Coaliton 2019 Dues	\$200.00	
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Kendra Chubbuck - Travel Reimb.	\$452.47	
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Total Expenses:	\$907.89	
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January 31, 2019 Balance		-\$74.32
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The Maine Islands Coalition - 2018 Annual Report

In 2018, the MIC convened and hosted four discussions which have been, and likely will long be, of great interest and concern to all of Maine's fifteen year-round island communities.

In March, we met in Augusta to catch up on how **Opioids** are affecting our islands and what we should know about addressing this national, state - and most certainly local - challenge. The media have loudly reported how in 2017 Maine averaged one opioid death per day. Our fragile island communities can hardly bear to add this scary issue to all the other challenges to our survival. This one tears apart more than families; it has an impact on everyone in town. The *Center for Disease Control* is a go-to resource organization for island healthcare organizations.

In May, we brought **Economic Development** back as a topic that will always be front and center in the sustainability of our islands. Jobs, jobs, jobs – they matter. They are critical! But opportunities are periodically, even regularly, being vetted, attempted, invested in and assessed on these islands. And they long have been, but recently Websites have become a most important marketing tool. And Broadband initiatives are in various stages of development up and down the coast – which should continue to improve both the process and the potential. Breweries, coffee shops and gift shops have been and continue to be traditional forms of enterprise; farming has been on the upswing for a while now; and aquaculture looks to be an ever more important option as the warming waters of the Gulf of Maine threaten our traditional fisheries. Apprenticeships can provide start-out access otherwise difficult to attain.

In August, in the spirit of former, and soon-to-pass-on, President George H.W. Bush we focused on **Volunteering**. His Thousand Points of Light created a model for volunteerism, but that model has been changing and evolving generationally due to cultural, financial and other factors. Presenters at this meeting included *Envision Prosperity* and the *University of Maine Center for Aging's Encorps*. Management is a perpetual challenge for instituting best practices in recruiting, training and development of skills useful to our communities – as well as keeping volunteers satisfied and engaged.

In November we continued to zero in on **Island Housing**. We talked about workforce housing. Housing which can be affordable for the younger families we would count on to bolster our aging and population-challenged villages. And for the elderly who do not want to have to leave their island homes for mainland options. The *Genesis Fund* remains a direct go-to resource as well as a link to navigating other resources, such as the *State Housing Authority*. Questions include: what does “affordable” mean? What are criteria for qualifying for island rentals? How does a successful selection process work? How do we purchase half-million-dollar properties and make them fit this purpose? How do we deal with community resistance?

As always, any questions about what happens with MIC as well as suggestions for what needs addressing from an Isle au Haut viewpoint will be welcome. Please contact me if you have questions or if you have ideas for topics. Please come to a meeting. Meeting dates for 2019: Thursday, May 9; Thursday, September 12; and Thursday, November 14 from 10 to 2 at Island Institute in Rockland. Extensive minutes of all meetings are available at <http://www.islandinstitute.org/program/community-development/mic>. Thank you for letting me represent the Isle au Haut community.

Kendra Chubbuck
MIC Representative

ISLAND FELLOW’S REPORT

It has been a pleasure to live and work in this community as an Island Fellow since September of 2018. I have had the chance to try on the “many hats” of island living by working on a variety of projects, large and small.

I have greatly enjoyed getting to know the students through music class and Book Buddies. We have been learning ukulele since the fall and the kids (and teachers!) have been absolutely stellar students, picking up difficult chords and musical concepts quickly.

The housing committee has been meeting regularly since November to develop a strategy to address the affordable housing shortage on the island. I’d like to thank the housing committee, the island contractors, and others I have interviewed for sharing their honest feedback and thinking creatively to solve this problem. We are currently working on gathering input from the community and exploring funding options to make these ideas a reality.

My other project is working with the Maine Seacoast Mission to explore the feasibility of bringing telemedicine to the island. I’ve also been helping with energy efficiency projects such as energy audits, weatherization, and lighting upgrades for the town hall.

Thank you so much for welcoming me into your community this year. I look forward to another year with this wonderful island family.

Sincerely,
Amalia (Molly) Siegel
Island Fellow

ISLAND FELLOW’S PROGRAM

February 1, 2018 Balance Forward		\$0.00
INCOME:		
Appropriation	\$8,000.00	
Total Income:	\$8,000.00	
EXPENSES:		
Island Institute	\$8,000.00	
Total Expenses	\$8,000.00	
January 31, 2019 Balance		\$0.00

**HEALTH AND SANITATION PLUMBING CODE
ENFORCEMENT**

2/1/18 Auditor's Adjusted Balance		\$1,312.68
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INCOME:

Diane Vallilee	\$265.00	
David Wallstrom	\$265.00	

Total Income	\$530.00	\$1,842.68
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EXPENSES:	\$0.00	\$1,842.68
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January 31, 2019 Balance		\$1,842.68
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SOLID WASTE AND RECYCLING

2/1/18 Auditor's Adjusted Balance		\$2,858.10
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INCOME:

Appropriation	\$28,000.00	
Total Income	\$28,000.00	\$30,858.10

EXPENSES:

Alvah MacWilliam	\$25,860.00	
Town of Stonington	\$4,004.57	

Total Expenses	\$29,864.57	\$993.53
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January 31, 2019 Balance		\$993.53
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EMERGENCY MEDICAL SERVICES REPORT

To the Citizens of Isle au Haut:

Isle au Haut Volunteer EMS consisted of four seasonal EMT's for 2018: Alison Richardson, Kristin Dillon, Charlie Sisk, and Marshall Chapman. Between April and October, six 911 calls were placed from Town and two 911 calls were placed from within Acadia. EMS gear has been updated and organized over the past two years and is in good shape. All town EMS gear is located in the Fire Station. AED's remain located at the Fire Station and in the Town Hall.

Three tanks of oxygen were tested and refilled this fall at Matheson Gas. Three years ago, the move to return our leased tanks and purchase new to own with refilling as necessary, has seen savings for the town.

A huge thank you must be given to those who assisted with emergencies this season. Despite emotional and logistical difficulties, your reassuring support means so much to the EMT's and especially to our friends in need.

Respectfully submitted,

Alison Richardson (IAH Town EMS Service Director)

EMERGENCY MEDICAL SERVICES

2/1/18 Auditor's Adjusted Balance		\$1,571.76
INCOME:		
Appropriation	\$3,500.00	
Total Income	\$3,500.00	\$5,071.76
EXPENSES:		
Matheson Tri-Gas Inc.	\$61.77	
Dept. of Public Safety	\$100.00	
Total Expenses	\$161.77	\$4,909.99
January 31, 2019 Balance		\$4,909.99

OTHER ASSETS

TOWN LANDING

2/1/18 Auditor's Adjusted Balance		\$2,976.62
Transfer from Boat Excise Tax	\$2,112.30	\$5,088.92

INCOME:

Appropriation	\$0.00	
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EXPENSES:

Hamilton Marine	\$202.85	
Isle au Haut Boat Services	\$1.00	
Isle au Haut PoCo	\$870.40	
Island Fishing Gear	\$2.99	
John Carnes	\$90.00	
Stevens Sawmill & Construction	\$1,078.50	

Total Expenses	\$2,245.74	\$2,843.18
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January 31, 2019 Balance		\$2,843.18
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TOWN LANDING PARKING LOT

2/1/18 Auditor's Adjusted Balance		\$45,000.00
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INCOME:

Appropriation	\$20,000.00	
Total Income	\$20,000.00	\$65,000.00

EXPENSES:	\$0.00	\$65,000.00
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January 31, 2019 Balance		\$65,000.00
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TOWN LANDING BUILDING

2/1/18 Auditor's Adjusted Balance \$7,784.40

INCOME:

Appropriation	\$0.00	
Total Income	\$0.00	\$7,784.40

EXPENSES:

Isle au Haut Electric PoCo	\$261.12	
Total Expenses	\$261.12	\$7,523.28

January 31, 2019 Balance \$7,523.28

SNOW REMOVAL

2/1/18 Auditor's Adjusted Balance \$0.00

INCOME:

Appropriation	\$9,500.00	
Total Income	\$9,500.00	\$9,500.00

EXPENSES:

Alvah MacWilliam- reimburse.	\$21.05	
Billings Diesel & Marine - tarp	\$43.44	
Darren Carlow	\$912.50	
Isle au Haut Boat Services	\$119.00	
Island Fishing Gear	\$101.96	
Island Store - fuel for plow trucks	\$1,435.73	
John Carnes - labor	\$40.00	
Landon DeWitt	\$1,900.00	
Luther Smith	\$165.00	
M.D. Joyce - Salt & misc.	\$542.66	
Stevens Sawmill & Construct.	\$5,312.50	
	\$10,593.84	

Total Expenses	\$10,593.84	
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January 31, 2019 Balance -\$1,093.84

TOWN ROADS, BRIDGES AND TRUCKS

TRUCKS AND PLOWS

2/1/18 Auditor's Adjusted Balance		\$0.00
 INCOME:		
Appropriation	\$8,000.00	
Luther Smith - bid on 1975 Ford Truck	\$3,000.00	
Molly Siegel - Toyota 1996 Truck	\$1.00	
Total Income	\$11,001.00	
		\$11,001.00
 EXPENSES:		
Isle au Haut Boat Services	\$28.00	
Island Fishing Gear	\$643.56	
Jimar Construction Products	\$246.25	
Luther Smith	\$2,355.39	
On The Road - Fisher plow repair part	\$819.25	
Peggi Stevens - Reimbursement	\$87.82	
Stevens Sawmill & Construction	\$100.00	
 Total Expenses	 \$4,280.27	
 January 31, 2019 Balance		 \$6,720.73

TRUCK RESERVE

February 1, 2018		
Auditor's Adjusted Balance		\$13,756.50
 INCOME:		
Appropriation	\$5,000.00	
 Total Income	 \$5,000.00	
 January 31, 2019 Balance		 \$18,756.50

SALT AND SAND SHED RESERVE

February 1, 2018 Balance Forward		\$12,500.00
January 31, 2019 Balance		\$12,500.00

TOWN ROADS AND BRIDGES

2/1/18 Auditor's Adjusted Balance		\$11,898.15
INCOME:		
Appropriation	\$30,000.00	
Transfer from Vehicle Excise Tax	\$10,133.91	
 Total Income	 \$40,133.91	 \$52,032.06
EXPENSES:		
John Carnes	\$730.00	
Leland Small	\$1,212.50	
M.D. Joyce	\$12.19	
Stevens' Sawmill & Const.	\$40,274.41	
White Sign	\$229.16	
 Total Expenses	 \$42,458.26	
 January 31, 2019 Balance		 \$9,573.80

Signs of Spring

Skunk cabbage hints of ripened garbage, to some it delights
 Twangs repetitious, the saw-whet, so feathery slight
 To awaken tree frogs', a warbling croaking
 And peepers', chorus deafening, while leisurely soaking
 The willow sprouts silvered, pussy-toe tips
 Daffodils' blades pierce skyward to burst into bright yellow lips
 Rufous breasted robin bouncing - across fresh greening lawns
 In search of earthworms from soils recently thawed
 And the late treat of spring that most definitely suits us
 The subtle sweet fragrance, of trailing ar-bu-tus
 While March thru May weather stirs us with ample confusion
 To eye, nose, and ear - delights parade in profusion!

So rejoice with Spring's scramble as her gifts are to pry
 Forth with the scourge - in hordes, the dreaded, black fly
 Whose pestilent ways harass - annoyingly, no doubt!!!!
 Black fly's saving grace - to mix paint palettes that adorn the speckled, brook trout.

It may be a truth - one has to accept
 the first weeks of Spring - are untidy with weather upsets
 Bitter chill off the water - warming mid-day - but freezing by dawn
 Roads muddy or rough - Signs Posted to Warn!
 "Bump ahead - next five miles!"
 Hey, it's Spring on the Island - and a time to Smile!

Wm. Stevens
Road Commissioner

DOT LOCAL ROADS ASSISTANCE (DOTLRA)

2/1/18 Auditor's Adjusted Balance		\$114,192.24
 INCOME:		
State of Maine - Annual Transportation Fee	\$10,000.00	
State of Maine - LRAP	\$9,772.00	
 Total Income	 \$19,772.00	 \$133,964.24
 EXPENSES:		
Shurtleff Solutions	\$5,100.99	
Stevens Sawmill & Construction	\$875.00	
Eaton's Paving & Excavation	\$117,708.97	
 Total Expenses	 \$123,684.96	
 January 31, 2019 Balance		 \$10,279.28

DOT TRANSPORTATION ACCOUNT (DOTTA)

2/1/18 Auditor's Adjusted Balance		\$29,210.20
 INCOME:		
	\$0.00	
 EXPENSES:		
Stevens Sawmill & Construction	\$22,170.00	
 Total Expenses	 \$22,170.00	 \$7,040.20
 January 31, 2019 Balance		 \$7,040.20

DOT INFRASTRUCTURE LOAN

February 1, 2018 Balance Forward		
 INCOME:		
DOT Infrastructure Loan	\$200,000.00	
Total Income	\$200,000.00	
 EXPENSES:		
Isle au Haut Boat Services/Easement	\$200,000.00	
Total Expenses		
 January 31, 2019 Balance		 \$0.00



United States Department of the Interior

NATIONAL PARK SERVICE
Acadia National Park
P.O. Box 177
Bar Harbor, Maine 04609

IN REPLY REFER TO:

9.A.2(ACAD)

APR 01 2019

Town of Isle au Haut
Peggi Stevens
First Selectperson
P.O. Box 71
Isle au Haut, Maine 04645

Dear Selectboard:

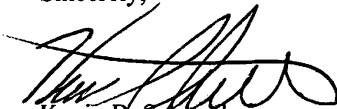
Thank you for the opportunity to share this update on Acadia National Park's Isle au Haut operation. We sincerely appreciate the collaboration with the town and island residents. Below are some of our key accomplishments in the last year.

- After determining the Duck Harbor pier was rusting beyond repair, the park replaced the Duck Harbor pier in the fall of 2017 and a new float for the mail boat was constructed.
- In 2018, Acadia substantially improved the road to Duck Harbor; about three quarters of the road was completed. The park plans on going back out for a few weeks this summer to finish up as much as possible. We appreciate all of the help and support the town provided in sharing information on safely traveling through the construction zones.
- In 2017 the three island rangers coordinated a day-long workshop for emergency service providers that would respond to an incident on Isle au Haut. In 2018 Fire Management Officer Tony Davis came out and worked with the Isle au Haut fire company on wildland fire and the compatibility of town and park fire equipment. That same year his crew also worked with John and Kendra DeWitt to create a fire break between the park land and private property on Eastern Head.

In addition to these projects, the park has been fortunate to have the continued leadership of Alison Richardson for the Isle au Haut operations. Her knowledge, skills and ties to the community as an island resident have proven to be a benefit to both the park and town.

We have been fortunate to have partners who are invested in Isle au Haut and its future and look forward to working with you in 2019.

Sincerely,



Kevin B. Schneider
Superintendent

VEHICLES AND BOATS

VEHICLE EXCISE TAX

2/1/18 Auditor's Adjusted Balance	\$10,133.91
Transferred to Town Roads and Bridges	\$0.00

INCOME:

Tax Collector	\$8,477.13	
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Total Income	\$8,477.13	\$8,477.13
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January 31, 2019 Balance		\$8,477.13
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VEHICLE STATE REGISTRATION FEES

2/1/18 Auditor's Adjusted Balance	-\$35.00
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INCOME:

Tax Collector	\$1,510.00	
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Total Income	\$1,510.00	\$1,475.00
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EXPENSES:

Secretary of State	\$2,002.00	
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Total Expenses	\$2,002.00	-\$527.00
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January 31, 2019 Balance		-\$527.00
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VEHICLE STATE SALES TAX

2/1/18 Auditor's Adjusted Balance	\$675.15
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Transfer to Undesignated Fund Balance	\$0.00
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January 31, 2019 Balance	\$0.00
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BOAT STATE SALES TAX

2/1/18 Auditor's Adjusted Balance	\$675.15
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Transfer to Undesignated Fund Balance	\$0.00
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January 31, 2019 Balance	\$0.00
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BOAT EXCISE TAX

2/1/18 Auditor's Adjusted Balance		\$2,112.30
Tranfer to Undesignated Fund Balance		\$0.00

INCOME:

Tax Collector	\$1,108.30	
Total Income	\$1,108.30	\$1,108.30

EXPENSES: \$0.00

January 31, 2019 Balance \$1,108.30

CLERK LICENSES AND FEES

2/1/18 Auditor's Adjusted (Animal Control)		\$522.10
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Transfer to Undesignated Fund Balance	\$522.10	
		\$0.00

2/1/18 Auditor's Adjusted (Vital Stats)		\$271.80
Transfer to Undesignated Fund Balance	\$271.80	

\$0.00

INCOME:

Marriage License Fees	\$200.00	
Dog License Fees	\$156.00	

Total Income: \$356.00

January 31, 2019 Balance \$356.00

FEDERAL WITHHOLDING TAX

2/1/18 Auditor's Adjusted Balance \$2,540.14

INCOME:

Allen Myers	\$3.15
Brenda Clark	\$388.32
Chris Ross	\$38.81
Daniel MacDonald	\$170.00
Darren Carlow	\$23.75
John Carnes	\$77.60
Karen Teague	\$689.11
Landon DeWitt	\$222.59
Leland Small	\$85.19
Lisa Turner	\$451.02
Peggi Stevens	\$988.75
School Warrant #1thru#26	\$11,747.46
Sue MacDonald	\$11.78
Tina Tully	\$200.43
Tucker Runge	\$270.00

Total Income \$15,367.96

EXPENSES:

U. S. Treasury - IRS \$16,007.51

Total Expenses \$16,007.51

January 31, 2019 Balance \$1,900.59

SOCIAL SECURITY (FICA) WITHHOLDING TAX

2/1/18 Auditor's Adjusted Balance \$5,034.12

INCOME:

Abigail Hiltz	\$248.02	
Allen Myers	\$10.23	
Tina Tully	\$157.74	
Brenda Clark	\$237.78	
Chris Ross	\$51.76	
Christine Hill	\$62.00	
Daniel MacDonald	\$248.93	
Darren Carlow	\$56.58	
Debra Schrader	\$93.00	
Heather Browning	\$27.67	
John Carnes	\$65.72	
Karen Teague	\$515.99	
Kendra Chubbuck	\$25.95	
Landon DeWitt	\$117.81	
Leland Small	\$67.43	
Lisa Turner	\$434.02	
Luther Smith	\$93.00	
Peggi Stevens	\$744.00	
Rozalyn Santospago	\$295.67	
Sue MacDonald	\$12.79	
Tucker Runge	\$310.00	
William Stevens	\$18.60	
School Warrant #1 thru #26	\$5,507.24	
U.S. Treasury - overpayment	\$142.00	

Total Income \$9,543.93

EXPENSES:

U. S. Treasury - IRS \$6,980.86

Total Expenses \$6,980.86 \$7,597.19

January 31, 2019 Balance \$7,597.19

MEDICARE WITHHOLDING TAX

2/1/18 Auditor's Adjusted Balance \$1,177.30

INCOME:

Abigail Hiltz	\$57.98	
Allen Myers	\$2.39	
Tina Tully	\$36.89	
Brenda Clark	\$55.61	
Chris Ross	\$12.11	
Christine Hill	\$14.50	
Daniel MacDonald	\$58.22	
Darren Carlow	\$13.23	
Debra Schrader	\$21.75	
Heather Browning	\$6.47	
John Carnes	\$15.39	
Karen Teague	\$120.69	
Kendra Chubbuck	\$6.07	
Landon DeWitt	\$27.55	
Leland Small	\$15.77	
Lisa Turner	\$101.51	
Luther Smith	\$21.75	
Peggi Stevens	\$174.00	
Rozalyn Santospago	\$69.15	
Sue MacDonald	\$2.99	
Tucker Runge	\$72.50	
William Stevens	\$4.35	
School Warrant #1 thru #26	\$3,653.66	
U.S. Treasury - overpayment	\$33.06	

Total Income \$4,597.59

EXPENSES:

U.S. Treasury \$2,828.89

Total Expenses \$2,828.89 \$2,946.00

January 31, 2019 Balance \$2,946.00

STATE WITHHOLDING TAX

2/1/18 Auditor's Adjusted Balance		\$0.00
 INCOME:		
Brenda Clark	\$95.98	
Chris Ross	\$7.11	
John Carnes	\$11.10	
Karen Teague	\$83.86	
Landon DeWitt	\$70.27	
Leland Small	\$25.04	
Peggi Stevens	\$176.90	
Tina Tully	\$73.30	
School Warrant #1 thru #26	\$8,841.60	
 Total Income	 \$9,385.16	 \$9,385.16
 EXPENSES:		
Maine Revenue Services	\$9,427.38	
 Total Expenses	 \$9,427.38	 -\$42.22
 January 31, 2019 Balance		 -\$42.22

**BOND TO FUND COOMBS' MTN. PROPERTY
(formerly D. Schrader Property)**

2/1/18 Auditor's Adjusted Balance		\$427.33
 INCOME:		
Appropriation - for principal & Interest	\$15,510.00	
 Total Income	 \$15,510.00	 \$15,937.33
 EXPENSES:		
Bar Harbor Bank & Trust (principal=\$9250., Interest=\$6259.55)	\$15,509.55	
 Total Expenses	 \$15,509.55	 \$427.78
 January 31, 2019 Balance		 \$427.78

EDUCATION

COMMON SCHOOLS

2/1/18 Auditor's Adjustment Balance	\$108,879.43
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INCOME:

Appropriation	\$226,569.00
Isle au Haut Elementary School (REAP)	\$43,124.20
State of Maine - EPS subsidy	\$12,265.60
The Holmes Family - Donation	\$103.00

Total Income	\$282,061.80
	\$390,941.23

EXPENSES:

School Payrolls	\$275,746.68
Total Expenses	\$275,746.68

January 31, 2019 Balance	\$115,194.55
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SCHOOL ROOF RESERVE

February 1, 2018	
Auditor's Adjusted Balance	\$10,390.00
January 31, 2019 Balance	\$10,390.00

ARTHUR BARTER EDUCATIONAL SCHOLARSHIP FUND

2/1/18 Auditor's Adjusted Balance	\$481.15
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INCOME:

Dividends	\$286.54
Total Income	\$286.54

January 31, 2019 Balance	\$767.69
--------------------------	----------

ISLE AU HAUT HISTORICAL SOCIETY 2018

February 1, 2018

Beginning Balance \$8,355.07

INCOME:

Dues \$70.00

Total Income \$70.00

EXPENSES:

Secretary of State \$15.00

Karen Wilson \$150.00

David Townsend \$150.00

Total Expenses \$315.00

January 31, 2019 Balance \$8,110.07

Respectfully Submitted,
Brenda Clark (Treasurer)

2018 Isle au Haut Historical Society Annual Report

Some of Last season's highlights:

- On 2 August, our very own Karen Wilson spoke on The Limnology of Long Pond followed by Harold Van Doren, our much beloved past president, who returned to the Island last summer and shared a deeply personal and moving account of his new life on Lopez Island in Washington State.
- On 9 August, David Townsend, Professor of Oceanography at the University of Maine spoke on the history and oceanography of the Gulf of Maine and shared insights on recent observed changes and their implications.
Both talks were very well attended.
- The Great Cranberry Island Historical Society visited Isle au Haut in late August. About 25 of their members arrived on the Sunbeam and attended a church service which was followed by a luncheon at the Town Hall. Thanks to the efforts of Allen Myers, Kendra Chubbuck, Mabel Ellis and many volunteers, their visit was a great success. GCIHS is a lively and thriving Historical Society and a source of inspiration for ours. Phil Whitney, their president, graciously extended an invitation for our Society to visit. If you are interested in learning more about the Great Cranberry Island Historical Society, to see what they have accomplished, please take a peek at their recent newsletter:

<http://www.gcihs.org/wp-content/uploads/2018/12/GCIHS-Cranberry-Chronicle-Number-39-December-2018-FINAL-Single-Pages-12.4.18.pdf>

GCIHS's summer visit to Isle au Haut is described on pages 20-21.

Summer 2019 is looking equally exciting.

As of late February :

We are planning a preliminary visit to Great Cranberry Island Historical Society this summer to prepare for a much larger contingent in 2020 when the Sunbeam is back in service.

Summer Talk line up so far:

- On August 8, Bob Gerber will speak about his new monograph, *Special Places Off-Trail of Acadia National Park on Isle au Haut*.
- On August 15, Glen Mittlehauser, the executive director of Maine Natural History Observatory, will speak on *The Maine Bird Atlas - what we know and do not know about birds on Maine's larger offshore islands*.

<http://www.mainenaturalhistory.org/home>

Kathie Fiveash will show slides and share her experience as science coordinator at the IAH school. No date specified as yet.

Your Society met several times during the summer and is working diligently to search for a permanent home for our collections. We are also trying our very best to expand the awareness, importance and relevance of preserving our very unique past.

Please support your Historical Society by joining as a member and coming to our summer talks. All are welcome.

Respectfully submitted,
Tom Guglielmo, Acting President
Kris Carlson-Lewis, Acting Secretary

BROADBAND COMMITTEE REPORT

The Isle Au Haut Broadband Committee was formed in 2017 with a goal of improving speed and reliability of internet service on IaH. Data collected in 2018 in concert with the IaH Electric Power Company energy survey continues to reinforce the importance of fast and reliable internet service. Importantly from a town perspective, when asked “Is high-speed, reliable internet service important enough to the sustainability of Isle au Haut that you believe that the town should financially support it to some degree?” 95% responded that the town should financially support it, at least to some degree.

In June of 2018, the State of Maine Broadband Action Plan published by the State of Maine Department of Economic and Community Development set new standards and goals for broadband:

- Defining unserved as less than 25Mbps/3Mbps (up from of 1.5Mbps/768kMbps)
- Setting goal for new systems at 100Mbps/10Mbps

Approximately half of customers on IaH remain below the threshold of 25Mbps/3Mbps. The maximum speed with the existing phone/DSL technology is ~50Mbps, only half of the targeted goal of 100Mbps.

In September 2018, the committee met with a rural development representative of the US Department of Agriculture, (USDA). The USDA has grant and loan programs. Since some customers on IaH have access to service up to 50Mbps and our key institutions are served by fiber through the Maine School and Library Network, we are not eligible for currently defined USDA grants. However, with strong community commitment and economic development plans, we could apply for USDA low interest loans.

In October of 2018, we became aware of potential short term grant dollars up to \$150k through ConnectME. We financially and operationally evaluated the opportunity and concluded that even with a \$150k grant and low interest loans, potential revenue would not be enough to pay the provider, service the debt, and operate the system. This was a disappointing outcome but yielded important insights. Specifically:

- **COMMITMENT:** Successful rural projects depended on local involvement & municipal support including funds to match grants. The committee will propose a way forward for the town to start reserving funds that could be used for matching future technology grants.
- **TECHNOLOGY:** Best overall technology for today & future is believed to be a fiber-to-home network based on the topography of the Island and reliability of the technology.
- **OPERATIONS:** It may well make sense to add local broadband operational responsibilities to the power company manager’s role to create a stronger on-island job. This would also leverage equipment efficiencies and decrease dependence on off-Island service personnel.
- **FINANCIAL VIABILITY:** The customer base of year-round and seasonal-shut-down customers does not generate enough revenue for commercial providers to invest in new infrastructure without outside investment. Funding new broadband infrastructure locally will require a combination of donations, grants, low interest loans, and consistent year-round revenue.

Respectfully Submitted,
The IaH Broadband Committee

**OFFICE OF THE TOWN CLERK
ISLE AU HAUT, ME 04645**

FEBRUARY 1, 2018 TO JANUARY 31, 2019

VITAL STATISTICS

Births	0
Deaths	0
Marriages	5
Certified Copies	8
Total Copies	13

DOG LICENSE

Spayed/Neutered	7
Not Neutered	2
Late Fee	1
Total Licenses	10
Total late fees	1

FEES COLLECTED AND DEPOSITED WITH TREASURER

Marriage Licenses	\$200.00
Certified Copies	\$93.00
Dog licenses	\$41.00
Late Fee	\$25.00
Total	\$359.00

RESPECTFULLY SUBMITTED,

ROZALYN SANTOSPAGO/TOWN CLERK

**TREASURER'S REPORT
2018-2019**

INCOME

Beginning Balance February 1, 2018 \$1,377,908.85

Miss Lizzie House

Rita and Alvah MacWilliam \$5,700.00

Coombs Mt. House

Bryn Montoya and Michael Delchamp \$7,532.01

Head Harbor School House

Ed White/Ian White \$625.00

Ellen Kastanopolous \$375.00

Total Received \$1,000.00

Revere Memorial Hall

Cash Donations \$123.00

Sue MacDonald \$15.00

Robert DeWitt, Jr. \$30.00

Allen Myers \$15.00

Kendra Chubbuck \$20.00

Efficiency Maine \$300.00

Kateri Bisceglia \$50.00

Total Received \$553.00

Revere Memorial Library

Polly Giragosian \$100.00

Cash Donations \$125.00

Total Received \$225.00

Trucks and Plows

Luther Smith \$3,000.00

Amalia Siegel \$1.00

Total Received \$3,001.00

<u>Unclaimed Property</u>	
State of Maine	\$4,946.02
 <u>Fire Department</u>	
Susan Chamberlain/Fire Extinguisher	\$143.00
 <u>Health and Sanitation</u>	
Plumbing Permit Fees	\$530.00
 <u>Isle au Haut Lighthouse Fund Reserve</u>	
Lisa Turner, Lighthouse Committee Treasurer	\$8,559.73
 <u>Maine State Revenue Sharing</u>	
State of Maine	\$1,283.99
 <u>Veteran's Exemption</u>	
State of Maine	\$30.00
 <u>Tree Growth Reimbursement</u>	
State of Maine	\$3,338.81
 <u>Homestead Exemption</u>	
State of Maine	\$1,777.00
 <u>Payment in Lieu of Taxes</u>	
Maine Coast Heritage Trust	\$1,250.00
United States Treasury	\$7,270.00
 Total Received	 \$8,520.00
 <u>DOT Local Road Assistance</u>	
State of Maine	\$9,772.00
 <u>Annual Transportation Fee</u>	
State of Maine	\$10,000.00
 <u>Common Schools</u>	
Isle au Haut Elementary REAP	\$43,124.20
State of Maine – E.P.S. Subsidy	\$12,265.60
Holmes Family	\$103.00
 Total Received	 \$55,492.80

Arthur J. H. Barter Trust Fund

“Given to 8th Grade Graduates”

AT&T	\$248.00
Comcast	\$38.54

Total Received	\$286.54
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2006 Property Taxes

Lisa Turner, Tax Collector	\$801.16
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2007 Property Taxes

Lisa Turner, Tax Collector	\$557.48
----------------------------	----------

2008 Property Taxes

Lisa Turner, Tax Collector	\$1,062.25
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2010 Property Taxes

Lisa Turner, Tax Collector	\$1,118.34
----------------------------	------------

2011 Property Taxes

Lisa Turner, Tax Collector	\$990.39
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2012 Property Taxes

Lisa Turner, Tax Collector	\$905.64
----------------------------	----------

2013 Property Taxes

Lisa Turner, Tax Collector	\$1,029.30
----------------------------	------------

2014 Property Taxes

Lisa Turner, Tax Collector	\$1,232.72
----------------------------	------------

2015 Property Taxes

Lisa Turner, Tax Collector	\$2,016.20
----------------------------	------------

2016 Property Taxes

Lisa Turner, Tax Collector	\$4,496.26
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2017 Property Taxes

Lisa Turner, Tax Collector	\$17,847.81
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2018 Property Taxes

Lisa Turner, Tax Collector \$541,732.20

2019 Property Taxes

Lisa Turner, Tax Collector \$0.27

Interest on Taxes

Lisa Turner, Tax Collector \$3,493.16

Vehicle Excise Tax

Lisa Turner, Tax Collector \$8,332.13

Vehicle Registration

Lisa Turner, Tax Collector \$1,655.00

Boat Excise Tax

Lisa Turner, Tax Collector \$1,108.30

Agent Fees

Lisa Turner, Tax Collector \$147.70

Lien Costs

Lisa Turner, Tax Collector \$19.40

Clerk Fees

Rosalyn Santospago, Clerk \$356.00

Federal Tax Withholding

Common Schools \$11,747.46

Town Payroll \$1,612.74

Total Received \$13,360.20

Social Security Withholding

Common Schools \$2,753.62

Town Payroll \$1,447.14

Total Received \$4,200.76

Medicare Withholding

Common Schools	\$1,826.83
Town Payroll	\$338.44

Total Received	\$2,165.27
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State Withholding

Common Schools	\$8,841.60
Town Payroll	\$338.82

Total Received	\$9,180.42
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Camden National Bank

Interest Earned – Now Account	\$ 12.50
Interest Earned – Sweep Repo Account	\$760.79
Interest Earned – CD – Revere Memorial Library	\$11.82
Interest Earned – CD – DOT Transportation	\$10.24
Interest Earned – CD – Local Road Assistance	\$11.32

Total Received	\$806.67
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Insurance

Merle B Grindle – refund on policy	\$996.00
MEMIC - Insurance dividend	\$372.70

Total Received	\$1,368.70
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Loan Proceeds

State of Maine	\$200,000.00
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TOTAL RECEIPTS	\$942,674.63
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<u>WARRANTS DRAWN</u>	<u>\$1,047,417.51</u>
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Balance February 1, 2019	\$1,273,165.97
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Respectfully Submitted,

Karen K. Teague, Treasurer of Isle au Haut

2018 TAX COLLECTOR'S REPORT

2018 Tax Commitment to Tax Collector	\$632,607.00
Amount Collected as of January 31, 2019	\$617,857.86

Itemized Monies:

2019 Property Tax	\$115.91
2018 Property Tax	569,251.08
2017 Property Tax	17,947.81
2016 Property Tax	4,496.26
2015 Property Tax	2,016.20
2014 Property Tax	1,232.72
2013 Property Tax	1,029.30
2012 Property Tax	905.64
2011 Property Tax	990.39
2010 Property Tax	1,118.34
2008 Property Tax	1,062.25
2007 Property Tax	557.48
2006 Property Tax	801.16
2018 Property Tax Interest	211.02
2017 Property Tax Interest	481.10
2016 Property Tax Interest	172.28
2014 Property Tax Interest	182.95
2013 Property Tax Interest	272.00
2012 Property Tax Interest	349.20
2011 Property Tax Interest	504.57
2010 Property Tax Interest	540.56
2008 Property Tax Interest	892.16
2007 Property Tax Interest	98.34
2018 Vehicle Registrations	2,002.00
2018 Agent Fees	171.00
2018 Vehicle Excise Tax	9,318.74
2018 Boat Excise Tax	1,108.30
Lien Fees	<u>29.10</u>
Total:	\$617,857.86

Unpaid 2018 Property Taxes

Dianne Barter	2,602.00
*Payson & Lucinda Barter	2,229.15
*Wayne Barter	1,531.14

*William & Bernadine Barter	34.09
Nathan & Rachael Clark	200.00
Landon DeWitt	2,570.44
IaH Lobsterman's Association	1,318.33
IaH Lobsterman's Associations	70.83
Arlena Tully	7,548.66
Ian Tully	3,610.77
Marshall Chapman	3,747.27
Theresa Cousins	1,056.61
*Staige & Bowdion Davis	4,830.33
Valerie Carr-Nyggard	446.53
Merle Devereux	1,036.86
*Susannah French	3,241.60
Murray K. Gray	42.00
Joanne Greenlaw	3,415.44
Keeper's House	4,850.14
Carolyn Lowe	1,308.83
Millspaugh Family Trust	58.56
*Old Shore - Kriegel	5,718.48
Heirs of Ava & Walter Rich	3,833.95
Kimberly & Michael Stoddard	<u>1,441.19</u>
Total:	\$56,743.20

Unpaid 2017 Property Taxes

Dianne Barter	\$2,471.57
Landon DeWitt	2,479.49
IaH Lobsterman's Association	1,252.25
IaH Lobsterman's Associations	67.28
Arlena Tully	4,578.51
Ian Tully	3,467.67
Theresa Cousins	1,003.65
Kimberly & Michael Stoddard	<u>876.88</u>
Total:	\$16,497.30

Unpaid 2016 Property Taxes

Dianne Barter	\$2,559.61
IaH Lobsterman's Association	1,296.85
IaH Lobsterman's Association	69.68
Ian Tully	3,591.19
Theresa Cousins	<u>1,039.39</u>
Total:	\$8,556.72

Unpaid 2015 Property Taxes

IaH Lobsterman's Association	\$1,215.90
IaH Lobsterman's Association	65.33
Joanne Greenlaw	45.00
Ian Tully	<u>2,623.46</u>
Total:	\$3,949.69

Unpaid 2014 Property Taxes

Island Telephone	182.03
Theresa Cousins	<u>895.07</u>
Total:	\$1,077.10

Unpaid 2008 Property Taxes

Theresa Cousins	<u>933.44</u>
Total:	\$933.44

TAXES COMMITTED TO PREVIOUS TAX COLLECTOR

Unpaid 2006 Property Taxes

John & Theresa Cousins	<u>690.15</u>
Total:	\$690.15

*taxes collected after January 31, 2019

ABATEMENTS

Issued on 01-09-19

2010	Gooden LLC	78.07
2011	Gooden LLC	69.13
2012	Gooden LLC	63.22
2013	Gooden LLC	71.11
2014	Gooden LLC	78.41
2014	Union Congo Church	50.54
2016	Alison Richardson	422.26
2017	Nicholas Filler	494.71
2018	Nicholas Filler	696.97
2018	Sam & Julia Finney	<u>234.61</u>
Total:		\$2,259.03

Isle au Haut

251 N. DEER ISLE ROAD, UNIT 1, DEER ISLE, ME 04627

Office of the Superintendent

Telephone (207) 348-9100 Fax (207) 348-9103

"It takes a whole community to educate a child."

Superintendent's Memo

To: Town of Isle au Haut
From: Christian M. Elkington
Re: Superintendent's Town Report
Date: 3-21-19

In my third year, as superintendent I am pleased to share this report with the citizens of Isle au Haut (IAH). The care and concern that the people of IAH demonstrate for our school and students is something many communities would love to experience. Your support helps reinforce an important sense of community that is often lacking in today's society. Thanks go to our parents and community members for your efforts in support of our students, staff and school. Your support demonstrates a true commitment to educating the next generation on IAH.

The proposed 2019-2020 IAH school budget continues to support student learning by offering a wide range of learning opportunities. Our students will again be able to take advantage of experiences in Art, Music, Dance and Phys Ed along with continued individual learning opportunities in their academic studies. The school board also is looking to continue renovations on our school building with a substantial increase in funding under Capital Repairs. Upgrades are planned to add insulation, paint the inside of the building, replace damaged trim and continuing to replace more of our aging windows in the year to come.

The school board and I continue to balance student learning needs with the concerns community members have about the costs and viability of running a small island school. With a reduction in the number of high school students we are able to make budget reductions and reallocations while still supporting student learning on the island in the coming year. The 2019-2020 School budget continues to be very supportive of student needs without having to increase overall costs. Expenditures will decrease

by 6.5% as we again make use of balance-forward funds. Even with a major capital outlay the education budget tax will reduce by 3.7%, based on our present student count and needs. Overall, this is a very positive picture for the coming school year!

2018-2019 has been a wonderful year of learning, adventure and excitement because of the hard work of the IAH school staff. Rita MacWilliam and Lisa Turner are kind and considerate educators whose efforts are the cornerstone of the education our students receive each and every day. These efforts support our students, parents and the community and give each one of our students the opportunity to be the best that they can be.

A final note of thanks must go to Rita MacWilliam who is ending her three years of outstanding instruction, dedication and commitment to IAH students this June. Three-plus years ago we were blessed when Rita applied for our opening as her experience, creativity and understanding of all kinds of learners was just what we needed. She will be missed!

On behalf of our students, parents, the school board along with myself, we thank the IAH community in advance for your continued support of our students, staff and school in the year to come.

**Isle au Haut School
2019-2020 School Budget**

Report # 5655

Statement Code: 1920

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior "SoFar" 7/1/2018 - 6/30/2019	1 Year Prior Budgeted 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
State Share					
1. 1000-0000-0000-43111-000 State Educ Subsidy	(7,991.27)	0.00	(11,241.00)	(4,659.00)	6,582.00
Total State Share	\$(7,991.27)	\$0.00	\$(11,241.00)	\$(4,659.00)	\$6,582.00
Local Share					
2. 1000-0000-0000-41211-000 Local EPS Allocation	0.00	(54,156.78)	(108,314.00)	(75,621.50)	32,692.50
3. 1000-0000-0000-41213-000 Additional Local Funds	0.00	(59,127.72)	(118,255.00)	(142,472.39)	(24,217.39)
Total Local Share	\$0.00	\$(113,284.50)	\$(226,569.00)	\$(218,093.89)	\$8,475.11
Balance Forward					
4. 1000-0000-0000-41000-000 Bal Frwd/Audit	0.00	0.00	(40,000.00)	(37,000.00)	3,000.00
Total Balance Forward	\$0.00	\$0.00	\$(40,000.00)	\$(37,000.00)	\$3,000.00
TOTAL EPS REVENUE	\$(7,991.27)	\$(113,284.50)	\$(277,810.00)	\$(259,752.89)	\$18,057.11
TOTAL REVENUE	\$(7,991.27)	\$(113,284.50)	\$(277,810.00)	\$(259,752.89)	\$18,057.11

Isle au Haut School
2019-2020 School Budget

Report # 5655

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior "SoFar" 7/1/2018 - 6/30/2019	1 Year Prior Budgeted 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
Regular Programs - Elementary					
5. 1000-1100-1000-51010-010 Reg Instr Prof Educ Salaries	78,985.05	35,262.15	89,722.32	66,278.42	(23,440.35)
Notes: Includes 1 day a week art and 1 day a week phys. ed./health. Music and dance residencies will come from REAP funds.					
6. 1000-1100-1000-51021-010 Reg Instr ET1 Salaries	23,022.34	15,576.63	24,605.40	26,025.30	1,419.90
Notes: Budgeted 3% increase					
7. 1000-1100-1000-51230-010 Reg Instr Temporary Salaries	150.00	0.00	400.00	400.00	0.00
8. 1000-1100-1000-52110-010 Reg Instr Health Prof	7,434.53	3,112.92	11,210.00	20,780.49	9,570.49
Notes: Expect more expensive plan with new teacher. Includes health ins. for phys. ed./health teacher.					
9. 1000-1100-1000-52111-010 Reg Instr Dental Prof	21.43	0.00	265.00	290.00	25.00
10. 1000-1100-1000-52120-010 Reg Instr Health ETs	9,770.88	7,657.92	10,100.00	11,244.00	1,144.00
11. 1000-1100-1000-52121-010 Reg Instr Dental ETs	236.25	197.70	265.00	275.00	10.00
12. 1000-1100-1000-52210-010 Reg Instr Medi/FICA Prof	1,145.33	511.29	1,300.97	961.03	(339.94)
13. 1000-1100-1000-52220-010 Reg Instr Medi/FICA ETs	1,761.28	1,191.62	1,882.31	1,990.94	108.63
14. 1000-1100-1000-52230-010 Reg Instr Medi/FICA Instr Subs	11.48	0.00	30.60	30.60	0.00
15. 1000-1100-1000-52310-010 Reg Instr MSRS Prof	2,746.88	1,210.56	2,747.67	2,171.15	(576.52)
Notes: Includes phys. ed./health teacher.					
16. 1000-1100-1000-52610-010 Reg Instr Unemp Prof	259.22	131.61	330.40	311.97	(18.43)
17. 1000-1100-1000-52620-010 Reg Instr Unemp ETs	98.62	44.16	98.40	111.60	13.20
18. 1000-1100-1000-52630-010 Reg Instr Unemp Instr Subs	1.24	0.00	3.28	3.72	0.44
19. 1000-1100-1000-54320-010 Reg Instr Tech Repair & Maint Svcs	0.00	0.00	500.00	500.00	0.00
20. 1000-1100-1000-55800-010 Reg Instr Staff Travel Other	2,184.50	1,195.00	1,200.00	1,200.00	0.00
21. 1000-1100-1000-56100-010 Reg Instr General Supplies	4,119.87	1,903.58	2,600.00	2,000.00	(600.00)
Notes: REAP funds are used for music, phys. ed. and art					
22. 1000-1100-1000-56110-010 Reg Instr Equipment & Furniture	0.00	0.00	250.00	250.00	0.00
23. 1000-1100-1000-56400-010 Reg Instr Books and Periodicals	832.98	161.98	1,000.00	1,500.00	500.00
24. 1000-1100-1000-56500-010 Reg Instr Technology Supplies	0.00	155.89	250.00	250.00	0.00
25. 1000-1100-1000-56600-010 Reg Instr Audiovisual Supplies	248.72	0.00	0.00	0.00	0.00
Notes:					
Total Reg Programs - Elem	\$133,030.60	\$68,313.01	\$148,761.35	\$136,574.22	\$(12,183.58)
Regular Programs - Secondary					
26. 1000-1200-1000-55610-990 Secondary Public Tuition In-State	22,393.32	5,567.40	22,000.00	0.00	(22,000.00)
27. 1000-1200-1000-55630-990 Secondary Private Tuition	6,776.54	0.00	11,000.00	11,200.00	200.00
Notes: 1 Student (contingency).					
28. 1000-1200-1000-55680-990 Secondary Insured Value Factor	406.59	0.00	675.00	695.00	20.00
Notes: One student (contingency)					
Total Reg Programs - Secondary	\$29,576.45	\$5,567.40	\$33,675.00	\$11,895.00	\$(21,780.00)
Special Educ Instruction					
29. 1000-2100-1000-51021-010 SpEd ET1 Salaries	389.48	0.00	0.00	0.00	0.00
30. 1000-2100-1000-52220-010 SpEd Medi/FICA ETs	29.79	0.00	0.00	0.00	0.00
31. 1000-2100-1000-53440-010 SpEd Contr Svcs	0.00	0.00	0.00	6,000.00	6,000.00

Isle au Haut School
2019-2020 School Budget

Report # 5655

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior "SoFar" 7/1/2018 - 6/30/2019	1 Year Prior Budgeted 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
Notes: Contingency in case extra support needed.					
32. 1000-2100-1000-56100-010 SpEd General Supplies	0.00	0.00	100.00	100.00	0.00
33. 1000-2100-1000-56400-010 SpEd Books and Periodicals	0.00	0.00	100.00	100.00	0.00
34. 1000-2500-2330-55610-990 SpEd HS Public Tuition In-State	9,073.53	2,255.85	9,000.00	0.00	(9,000.00)
35. 1000-2800-2110-53440-010 Soc Wk SpEd Contr Svcs	0.00	0.00	500.00	500.00	0.00
36. 1000-2800-2140-53440-010 SpEd Psych Contr Svcs Elem	1,222.50	0.00	2,000.00	2,000.00	0.00
Total Spec Educ Instr	\$10,715.30	\$2,255.85	\$11,700.00	\$8,700.00	\$(3,000.00)
Office of Special Education					
37. 1000-2500-2330-51040-900 Spec Svcs Ofc Admin Salary	950.69	489.50	979.00	979.00	0.00
38. 1000-2500-2330-51180-900 Spec Svcs Ofc Support Salary	0.00	210.00	420.00	420.00	0.00
Notes: Stipend for 19-20.					
39. 1000-2500-2330-52240-900 Spec Svcs Ofc Medi/FICA Admin	13.78	7.10	14.20	14.20	0.00
40. 1000-2500-2330-52280-900 Spec Svcs Ofc Medi/FICA Support	0.00	16.07	32.13	32.13	0.00
41. 1000-2500-2330-52340-900 Spec Svcs Ofc MSRS Admin	37.74	19.43	38.87	38.87	0.00
42. 1000-2500-2330-52640-900 Spec Svcs Ofc Unemp Admin	8.33	4.56	8.03	9.11	1.08
43. 1000-2500-2330-52680-900 Spec Svcs Ofc Unemp Support	0.00	1.96	3.44	3.90	0.46
44. 1000-2500-2330-53440-900 Spec Services Ofc (Prorate)	50.00	100.00	50.00	150.00	100.00
45. 1000-2500-2330-55800-900 Spec Svcs Ofc Staff Travel Other	0.00	0.00	75.00	175.00	100.00
Total Special Educ Ofc	\$1,060.54	\$848.62	\$1,620.67	\$1,822.21	\$201.54
School Committee Services					
46. 1000-0000-2310-51500-900 School Cmte Stipends	2,520.00	1,300.00	2,600.00	2,600.00	0.00
47. 1000-0000-2310-52200-900 School Cmte Medi/FICA Stipends	192.79	99.45	198.90	198.90	0.00
48. 1000-0000-2310-52600-900 School Cmte Unemp Stipends	17.47	7.80	21.32	24.18	2.86
49. 1000-0000-2310-53400-900 School Cmte Other Prof Svcs	2,433.25	1,889.75	2,800.00	3,300.00	500.00
Notes: Audit services \$2,700 and legal fees \$600.					
50. 1000-0000-2310-55200-900 School Cmte Liability Insurance	410.80	18.01	465.00	36.00	(429.00)
51. 1000-0000-2310-55400-900 School Cmte Advertising	500.00	0.00	300.00	300.00	0.00
Notes: Includes yearly Schoolspring joint subscription with U76					
52. 1000-0000-2310-58100-900 School Cmte Dues and Fees	205.00	325.00	250.00	350.00	100.00
53. 1000-0000-2310-58150-900 School Cmte Fingerprinting Fees	0.00	0.00	110.00	120.00	10.00
Total School Committee Svcs	\$6,279.31	\$3,640.01	\$6,745.22	\$6,929.08	\$183.86
Office of the Superintendent					
54. 1000-0000-2320-51040-900 Supt Ofc Admin Salaries	4,450.00	4,500.00	6,000.00	6,000.00	0.00
Notes: Based on 1 day a month Superintendent consultation support.					
55. 1000-0000-2320-51180-900 Supt Ofc Support Salaries	1,023.82	1,282.50	1,465.20	1,465.20	0.00
56. 1000-0000-2320-52240-900 Supt Ofc Medi/FICA Admin	64.52	65.25	87.00	87.00	0.00
57. 1000-0000-2320-52280-900 Supt Ofc Medi/FICA Support	78.32	56.02	112.09	112.09	0.00
58. 1000-0000-2320-52340-900 Supt Ofc MSRS Admin	176.68	178.65	238.20	238.20	0.00
59. 1000-0000-2320-52640-900 Supt Ofc Unemp Admin	37.74	41.85	49.20	55.80	6.60
60. 1000-0000-2320-52680-900 Supt Ofc Unemp Support	8.79	6.82	12.02	13.63	1.61
61. 1000-0000-2320-53410-900 Asmt for Admin (Supt Ofc Prorate)	500.00	0.00	500.00	500.00	0.00

**Isle au Haut School
2019-2020 School Budget**

Report # 5655

Account Number / Description	2 Years Prior	1 Year Prior	1 Year Prior	Budget Total	Budget Difference
	Actual	"SoFar"	Budgeted		
	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020
Notes: Office supplies, rent & communications.					
62. 1000-0000-2320-55800-900 Supt Ofc Staff Travel Other	298.84	228.12	300.00	300.00	0.00
Total Superintendent Ofc	\$6,638.71	\$6,359.21	\$8,763.71	\$8,771.92	\$8.21
Central Services					
63. 1000-0000-2500-51180-900 Cntrl Svcs Support Salaries	3,704.86	2,930.50	5,860.80	5,860.80	0.00
64. 1000-0000-2500-52280-900 Cntrl Svcs Medi/FICA Support	283.43	224.20	448.35	448.35	0.00
65. 1000-0000-2500-52680-900 Cntrl Svcs Unemp Support	32.00	27.26	48.06	54.51	6.45
66. 1000-0000-2500-53410-900 Asmt for Admin (Cntrl Svcs Prorate)	150.00	0.00	150.00	150.00	0.00
Notes: Accounting supplies					
Total Central Services	\$4,170.29	\$3,181.96	\$6,507.21	\$6,513.66	\$6.45
School Administration					
67. 1000-0000-2400-55300-010 School Admin Communications	1,185.80	822.95	1,400.00	1,400.00	0.00
Notes: TDS phone bill, Network of Maine					
Total School Administration	\$1,185.80	\$822.95	\$1,400.00	\$1,400.00	\$0.00
Student Transportation					
68. 1000-0000-2700-55140-900 Student Transp by Company	1,062.00	744.00	0.00	0.00	0.00
69. 1000-0000-2700-55190-950 Student Transp by Indiv In Distr	8,269.23	5,950.00	9,100.00	9,100.00	0.00
Notes: Second year of two year contract.					
70. 1000-0000-2700-55190-990 HS Student Transp by Indiv	0.00	4,150.00	8,750.00	5,000.00	(3,750.00)
Notes: Contingency in case of move in.					
71. 1000-0000-2700-55200-900 Stu Transp Insurance	2,351.25	3,731.00	3,000.00	2,000.00	(1,000.00)
Notes: Contingency in case of move in.					
72. 1000-0000-2750-55140-900 SpEd Transp by Company	555.00	0.00	0.00	0.00	0.00
73. 1000-0000-2750-55190-900 SpEd Transp by Indiv	7,750.00	0.00	0.00	0.00	0.00
Total Student Transportation	\$19,987.48	\$14,575.00	\$20,850.00	\$16,100.00	\$(4,750.00)
Operations and Maintenance					
74. 1000-0000-2600-55200-010 Operations Building Insurance	2,020.50	264.32	2,300.00	750.00	(1,550.00)
75. 1000-0000-2600-56050-010 Operations Equipment & Furniture	0.00	0.00	150.00	150.00	0.00
76. 1000-0000-2600-56220-010 Operations Electricity	1,935.27	652.16	2,400.00	2,400.00	0.00
77. 1000-0000-2600-56230-010 Operations Bottled Gas	429.72	171.74	650.00	650.00	0.00
78. 1000-0000-2600-56240-010 Operations Oil	3,975.37	2,105.31	4,900.00	4,400.00	(500.00)
Notes: Winterization work should reduce total heating costs.					
79. 1000-0000-2610-51180-010 Custodial Regular Salaries	8,408.97	5,126.94	9,072.00	9,345.00	273.00
Notes: 3% increase budgeted					
80. 1000-0000-2610-52280-010 Custodial Medi/FICA Regular	643.23	392.16	694.00	714.89	20.89
81. 1000-0000-2610-52680-010 Custodial Unemp Regular	68.56	47.70	74.39	86.91	12.52
82. 1000-0000-2610-56000-010 Custodial General Supplies	283.29	120.04	550.00	550.00	0.00
83. 1000-0000-2620-54310-010 Repair & Maint Svcs	4,716.77	8,391.35	10,500.00	10,500.00	0.00
84. 1000-0000-2620-56000-010 Repair & Maint General Supplies	1,437.35	833.68	1,500.00	1,500.00	0.00

**Isle au Haut School
2019-2020 School Budget**

Report # 5655

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior "SoFar" 7/1/2018 - 6/30/2019	1 Year Prior Budgeted 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
Total Operations/Maint	\$23,919.03	\$18,105.40	\$32,790.39	\$31,046.80	\$(1,743.59)
85. 1000-0000-2690-54310-010 Cap Rnwl Rnvtn Repair & Maint Srvc	0.00	5,232.87	5,000.00	30,000.00	25,000.00
Notes: Need to hire outside contractor to scrape building for painting because of traces of lead in paint. Replace damaged siding and add insulation.					
Total Capital Improvements	\$0.00	\$5,232.87	\$5,000.00	\$30,006.00	\$25,000.00
TOTAL OPERATIONS & MAINTENANCE	\$236,563.51	\$128,902.28	\$277,813.55	\$259,752.89	\$(18,057.11)
TOTAL EPS EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENSE	\$236,563.51	\$128,902.28	\$277,813.55	\$259,752.89	\$(18,057.11)
Expense - Revenue	\$228,572.24	\$15,617.78	\$3.55	\$0.00	\$0.00

CHARITABLE CONTRIBUTIONS

American Red Cross	\$250.00
Downeast Transportation, Inc.	\$55.00
Hancock County Homecare & Hospice	\$500.00
Health Equity Alliance (Downeast Aids Net.)	\$100.00
Island Family Medicine (Island Med. Center)	\$500.00
Isle au Haut Boat Services	\$50,000.00
Isle au Haut Historical Society	\$608.00
Lifelight of Maine	\$500.00
Maine Public Broadcasting	\$150.00
Maine Seacoast Mission	\$500.00
Memorial Ambulance Corps	\$1,000.00
WERU	\$150.00

TOWN OF ISLE AU HAUT, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED JANUARY 31, 2019*

TOWN OF ISLE AU HAUT, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

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James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Isle au Haut
Isle au Haut, ME 04645

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Isle au Haut, Maine as of and for the fiscal year ended January 31, 2019, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Isle au Haut, Maine, as of January 31, 2019, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 7 and 24 through 27 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Isle au Haut, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements and supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and supplementary information 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education and is also not a required part of the basic financial statements.

The 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
April 5, 2019

TOWN OF ISLE AU HAUT, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended January 31, 2019

The management of the Town of Isle au Haut, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended January 31, 2019. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending January 31, 2019 by \$5,041,786 (presented as “net position”). Of this amount, \$420,190 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$45,991 (a 0.9% decrease) for the fiscal year ended January 31, 2019.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended January 31, 2019; the Town's governmental funds reported a combined ending fund balance of \$515,406, a decrease of \$107,971 in comparison with the prior year. Of this total fund balance, (\$24,807) represents general unassigned fund balance. This unassigned fund balance represents approximately -2.5% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations had a net increase of \$190,750 (121.30%) during the current fiscal year. New debt obligations were issued in the amount of \$200,000 to purchase an easement in order to maintain ferry services. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 8 - 9 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both

the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 10 - 11 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 12 - 23 of this report.

Required Supplementary Information

This section includes schedules of historical pension information as well as a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on pages 24 - 27 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (88.6%) reflects its net investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities 2019</i>	<i>Governmental Activities 2018</i>
Current Assets	\$ 624,732	\$ 702,298
Capital Assets	\$ 4,814,766	\$ 4,585,586
Deferred Outflows	\$ 2,932	\$ 2,137
<i>Total Assets & Deferred Outflows</i>	\$ 5,442,430	\$ 5,290,021
Other Liabilities	\$ 70,862	\$ 47,187
Long-Term Liabilities	\$ 329,667	\$ 148,000
Deferred Inflows	\$ 116	\$ 7,056
Net Position:		
Invested in Capital Assets	\$ 4,466,766	\$ 4,428,336
Restricted	\$ 154,829	\$ 259,243
Unrestricted	\$ 420,190	\$ 400,199
<i>Total Liabilities and Net Position</i>	\$ 5,442,430	\$ 5,290,021

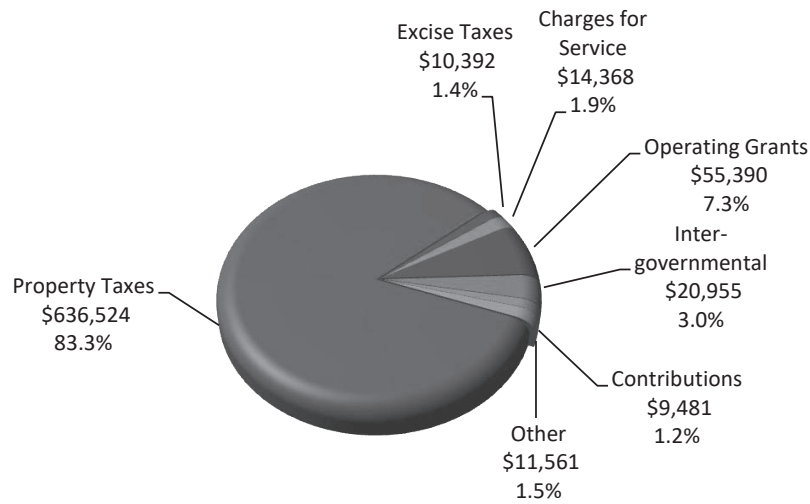
An additional portion of the Town's net position (3.1%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (8.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

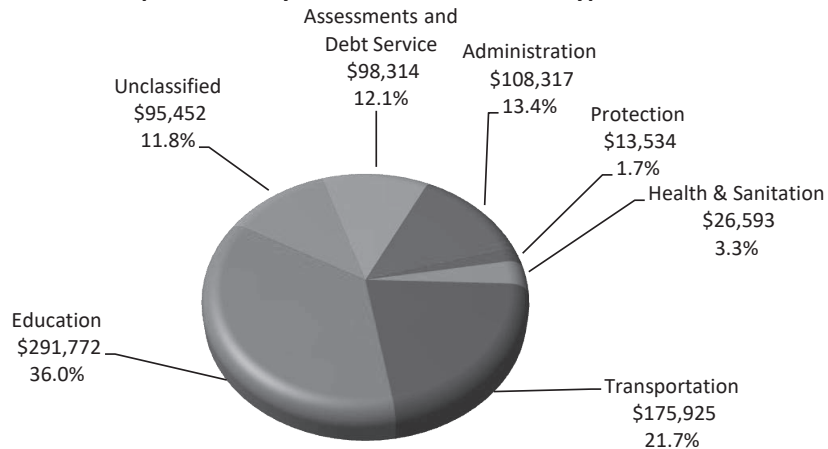
Governmental activities decreased the Town's net position by \$45,991. This change was primarily due to capital asset activity as well as usage of restricted fund balances for their intended purpose.

	<i>Governmental Activities 2019</i>	<i>Governmental Activities 2018</i>
<i>Revenues;</i>		
Tax Revenues	\$ 646,916	\$ 608,139
Program Revenues	\$ 69,758	\$ 31,261
Investments/Interest	\$ (699)	\$ 3,690
Intergovernmental	\$ 26,200	\$ 20,955
Contributions and Grants	\$ 9,481	\$ 23,784
Other	\$ 12,260	\$ 11,865
<i>Total Revenues</i>	<i>\$ 763,916</i>	<i>\$ 699,694</i>
<i>Expenses;</i>		
Administration	\$ 108,317	\$ 103,837
Protection	\$ 13,534	\$ 10,054
Health/Sanitation	\$ 26,593	\$ 25,450
Transportation	\$ 175,925	\$ 176,761
Education	\$ 291,772	\$ 237,112
Unclassified	\$ 95,452	\$ 100,600
Assessments and Debt Service	\$ 98,314	\$ 102,746
<i>Total Expenses</i>	<i>\$ 809,907</i>	<i>\$ 756,560</i>
Changes in Net Position	\$ (45,991)	\$ (56,866)

Revenues by Source - Governmental-Type



Expenditures by Source - Governmental-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$515,406, a decrease of \$107,971 in comparison with the prior fiscal year. Approximately -4.8% of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$9,481 positive variance in contribution and grant revenue mainly due to unbudgeted lighthouse donation revenue.
- \$25,101 positive variance in intergovernmental revenue mainly from State Road Assistance. This is due to the funds not being budgeted.
- \$21,165 negative variance in tax revenues mainly due to an increase in unavailable tax revenues.
- \$11,690 positive variance in all other revenues mainly due to unbudgeted excise tax revenues.
- \$13,452 positive variance in general government expenditures. This is primarily due to conservative budgeting.
- \$312,255 negative variance in transportation expenditures. This is due to road work funded from the reserve account as well payment for an easement for ferry services that was funded through long-term debt.
- \$29,228 negative variance in unclassified. This is due to lighthouse expenditures funded from the lighthouse reserve account and expenditures over budget for Revere Memorial Hall which were funded through the reserve. Additionally, there were several unclassified reserve balances transferred to surplus.
- \$3,141 negative variance in all other expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$7,700,681, net of accumulated depreciation of \$2,885,915, leaves a net book value of \$4,814,766. There were current year additions of road improvements and an easement to facilitate continued ferry service. Lighthouse restoration expenditures were also added though not yet placed in service. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on pages 18-19 of this report.

Debt

The Town has total bonded debt outstanding of \$348,000 that is backed by the full faith and credit of the Town. The outstanding debt had a net increase of \$190,750 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on page 19 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Isle au Haut, P.O. Box 71, Isle au Haut, ME 04645.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
STATEMENT OF NET POSITION
JANUARY 31, 2019

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$480,357
Investments, at Fair Market Value	\$49,338
Accounts Receivable	\$451
Taxes Due - Current Year	\$56,543
Taxes Due - Prior Year	\$38,043
<u>Capital Assets</u>	
Land	\$711,551
Other Capital Assets, net of Accumulated Depreciation	\$4,103,215
Total Capital Assets	\$4,814,766
<u>Total Assets</u>	\$5,439,498
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$2,932
<u>Total Assets & Deferred Outflows</u>	\$5,442,430
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
Accounts Payable	\$52,528
<u>Bond Payable</u>	
Due within one year	\$18,333
Due in more than one year	\$329,667
<u>Total Liabilities</u>	\$400,528
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$116
<u>Total Deferred Inflows of Resources</u>	\$116
<u>Net Position</u>	
Net Investment in Capital Assets	\$4,466,766
Restricted	\$154,829
Unrestricted	\$420,190
<u>Total Net Position</u>	\$5,041,786
<u>Total Liabilities, Deferred Inflows and Net Position</u>	\$5,442,430

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit II)

<u>Functions/Programs</u>	<i>Program Revenues</i>		<i>Net (Expense)</i>
<u>Primary Government</u>	<i>Expenses</i>	<i>Charges for</i>	<i>Revenue and Changes</i>
<i>Governmental Activities</i>	<i>Expenses</i>	<i>Services</i>	<i>in Net Position</i>
<i>Administration</i>	<i>Expenses</i>	<i>Operating</i>	<i>Governmental</i>
<i>Protection</i>	<i>Expenses</i>	<i>Grants</i>	<i>Activities</i>
<i>Administration</i>	\$108,317	\$14,368	(\$93,949)
<i>Protection</i>	\$13,534		(\$13,534)
<i>Health & Sanitation</i>	\$26,593		(\$26,593)
<i>Transportation</i>	\$175,925		(\$175,925)
<i>Education</i>	\$291,772	\$55,390	(\$236,382)
<i>Unclassified</i>	\$95,452		(\$95,452)
<i>Assessments and Debt Service</i>	\$98,314		(\$98,314)
<i>Total Governmental Activities</i>	\$809,908	\$14,368	(\$740,149)
<u>Total Primary Government</u>	\$809,908	\$14,368	(\$740,149)
 <i>General Revenues:</i>			
<i>Tax Revenues, Including Homestead Reimbursement</i>			\$636,524
<i>Excise Taxes</i>			\$10,392
<i>Contributions and Grants</i>			\$9,481
<i>Intergovernmental Revenues</i>			\$26,200
<i>Federal Government - In Lieu of Taxes</i>			\$8,520
<i>Tree Growth Reimbursement</i>			\$3,339
<i>Unrealized Loss</i>			(\$3,785)
<i>Interest Earned</i>			\$3,086
<i>Veteran's Exemption Reimbursement</i>			\$30
<i>Other Revenues</i>			\$372
<i>Total Revenues</i>			\$694,158
<i>Changes in Net Position</i>			(\$45,991)
<i>Net Position - Beginning</i>			\$5,087,777
<i>Net Position - Ending</i>			\$5,041,786

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2019

(Exhibit III)

	<i>General Fund</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<i><u>Assets</u></i>			
Cash and Cash Equivalents	\$479,061	\$1,296	\$480,357
Investments, at Fair Market Value		\$49,338	\$49,338
Accounts Receivable	\$451		\$451
Due from Other Funds		\$1,077	\$1,077
Taxes Due - Current Year	\$56,543		\$56,543
Taxes Due - Prior Years	\$38,043		\$38,043
<u>Total Assets</u>	\$574,098	\$51,711	\$625,809
<i><u>Liabilities, Deferred Inflows & Fund Balances</u></i>			
<i><u>Liabilities:</u></i>			
Accounts Payable	\$52,528		\$52,528
Due to Other Funds	\$1,077		\$1,077
<u>Total Liabilities</u>	\$53,606	\$0	\$53,606
<i><u>Deferred Inflows of Resources</u></i>			
Property Taxes Collected in Advance	\$116		\$116
Unavailable Tax Revenue	\$56,682		\$56,682
<u>Total Deferred Inflows of Resources</u>	\$56,798	\$0	\$56,798
<i><u>Fund Balances:</u></i>			
Nonspendable		\$3,836	\$3,836
Restricted	\$150,994		\$150,994
Committed	\$337,508		\$337,508
Assigned		\$47,876	\$47,876
Unassigned	(\$24,807)		(\$24,807)
<u>Total Fund Balances</u>	\$463,694	\$51,711	\$515,406
	\$574,098	\$51,711	\$625,809
<u>Total Fund Balance - Governmental Funds</u>			\$515,406
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$4,814,766
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including bonds payable			(\$348,000)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$56,682
Deferred outflows of resources related to pension plans			\$2,932
<u>Net Position of Governmental Activities</u>			\$5,041,786

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit IV)

	<i>General Fund</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<i>Revenues:</i>			
Tax Revenues, Including Homestead Reimbursement	\$613,936		\$613,936
Excise Taxes	\$10,392		\$10,392
Contributions and Grants	\$9,481		\$9,481
Intergovernmental Revenues	\$26,200		\$26,200
State Retirement Contributions	\$8,183		\$8,183
Federal Government - In Lieu of Taxes	\$8,520		\$8,520
Tree Growth Reimbursement	\$3,339		\$3,339
Unrealized Loss		(\$3,785)	(\$3,785)
Interest/Dividends Earned	\$902	\$2,183	\$3,086
Veteran's Exemption Reimbursement	\$30		\$30
Other Revenues	\$372		\$372
<u>Total Revenues</u>	\$681,354	(\$1,601)	\$679,753
<i>Expenditures (Net of Departmental Revenues):</i>			
<i>Current:</i>			
General Government	\$87,486		\$87,486
Protection	\$12,275		\$12,275
Health & Sanitation	\$26,593		\$26,593
Highways & Bridges	\$405,001		\$405,001
Education	\$236,069		\$236,069
State Retirement Contributions	\$8,183		\$8,183
Unclassified	\$104,250	\$305	\$104,554
Assessments and Debt Service	\$107,564		\$107,564
<u>Total Expenditures</u>	\$987,419	\$305	\$987,724
<u>Excess Revenues Over (Under) Expenditures</u>	(\$306,065)	(\$1,906)	(\$307,971)
<i>Other Financing Sources:</i>			
Loan Proceeds	\$200,000		\$200,000
<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	(\$106,065)	(\$1,906)	(\$107,971)
<u>Beginning Fund Balances</u>	\$569,760	\$53,617	\$623,377
<u>Ending Fund Balances</u>	\$463,694	\$51,711	\$515,406
<i>Reconciliation to Statement of Activities, change in Net Position:</i>			
Net Change in Fund Balances - Above			(\$107,971)
Unavailable Tax Revenue			\$22,588
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position			
This amount represents long-term debt proceeds			(\$200,000)
This amount represents long-term debt payments			\$9,250
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$387,416
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:			
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)			\$962
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$158,236)
<u>Changes in Net Position of Governmental Activities</u>			(\$45,991)

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF ISLE AU HAUT, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Isle au Haut, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Isle au Haut, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended, *The Financial Reporting Entity*. The Town is governed under a Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recognized only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

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

The Town also reports the following permanent funds:

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Equity

Deposits

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any other fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Accounts Receivable and Accounts Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during

the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings	50
Infrastructure	50
Equipment	5-30

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recognized when incurred.

Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent and acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has no items that qualify as deferred outflows of resources and one item that qualifies as deferred inflows. This amount is considered unavailable and will be recognized as an inflow of resources (revenue) in the period that the amounts become available.

Interfund Activities

During the course of normal operations, the Town has various transactions between funds, including transfers of revenues and expenditures. The accompanying governmental fund financial statements reflect such transactions as operating transfers.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has identified January 31, 2019 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u><i>Nonspendable</i></u>			
Arthur Barter Educational Trust		\$2,540	\$2,540
Crowell Memorial Trust		\$1,296	\$1,296
<u><i>Restricted</i></u>			
State Road Assistance	\$10,291		\$10,291
School Department	\$99,235		\$99,235
State Revenue Sharing	\$6,656		\$6,656
Colwell Ramp	\$34,812		\$34,812
<u><i>Committed</i></u>			
General Government	\$13,123		\$13,123
Property Tax Revaluation	\$42,500		\$42,500
Town Buildings	\$27,886		\$27,886
Town Owned Lands	\$8,993		\$8,993

TOWN OF ISLE AU HAUT

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
Debra Schrader Land Purchase Bond	\$428		\$428
Fire Department	\$8,124		\$8,124
Solid Waste Disposal	\$3,735		\$3,735
Plumbing & Code Enforcement	\$1,843		\$1,843
Town Roads & Bridges	\$10,923		\$10,923
Snow Removal	\$1,286		\$1,286
D.O.T. Transportation Account	\$7,055		\$7,055
Truck & Plow Account	\$4,771		\$4,771
Truck Reserve	\$18,757		\$18,757
Salt/Sand Shed Reserve	\$12,500		\$12,500
Town Landing	\$2,936		\$2,936
Town Parking Lot	\$65,000		\$65,000
Town Landing Building	\$7,539		\$7,539
Harbor Master	\$2,500		\$2,500
School Roof Fund	\$10,390		\$10,390
Excise Taxes	\$10,392		\$10,392
Revere Memorial Hall	\$7,985		\$7,985
Revere Memorial Library	\$12,690		\$12,690
Lighthouse Fund Reserve	\$50,882		\$50,882
Emergency Medical Services	\$4,877		\$4,877
Comprehensive Planning	\$69		\$69
Maine Islands Coalition	\$326		\$326
<u>Assigned</u>			
Arthur Barter Educational Trust		\$47,566	\$47,566
Crowell Memorial Trust		\$310	\$310
<u>Unassigned</u>	(\$24,807)		(\$24,807)
<u>Total Fund Balances</u>	<u>\$463,694</u>	<u>\$51,711</u>	<u>\$515,406</u>

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted or Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

Net Position

Net position is required to be classified into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$154,829 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets."

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with GAAP. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$2,540 for the Arthur Barter Educational Trust Fund, and \$1,296 for the Jack & Alice Crowell Memorial Trust Fund. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the accumulate so endowment is established. The current amount available for expenditure is \$47,566 from the Arthur Barter Educational Trust Fund, and \$310 from the Jack & Alice Crowell Memorial Trust Fund, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as restricted net position in the statement of net position.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Program. For time and savings deposit accounts, the Town's savings accounts, including certificates of deposit, are insured up to \$250,000 by the FDIC. Separately, for demand deposit accounts, the Town's cash accounts, including checking and money market accounts, are insured up to \$250,000 by the FDIC. Any cash deposits in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to protect deposits in excess of the \$250,000 FDIC limits, the Bank issues a collateral statement showing that funds in excess of the \$250,000 are protected by additional collateral.

At year end, the carrying value of the Town's deposits was \$480,107 and the bank balance was \$467,020. The Town has no uninsured and uncollateralized deposits as of January 31, 2019.

Investments

Investments are separated into short-term and long-term categories. All short-term investments are held in an investment account containing money market mutual funds. Long-term investments are held in an investment account that is invested in equity stocks, and bond funds. Additional long-term investments are held separately as ownership in equity stock. All short-term and long-term investments are recorded based on level I or II inputs and measured on a recurring basis.

	<i>Governmental Fund</i>
Short-Term Investments	
Cash and Cash Equivalents	\$5,460
Fixed Income	\$10,624
Total Short-Term Investments	\$16,083
Long-Term Investments	
Equity Securities	\$20,466
Fixed Income	\$12,789
Total Long-Term Investments	\$33,255

Some stock certificates are held directly by the Town. The remaining investments are managed by a broker to maximize long-term gain while minimizing volatility. These investments are maintained as a private purpose trust fund, Arthur Barter Educational Trust fund.

	<i>Governmental Fund</i>
Investment returns were as follows:	
Investment Income (Loss)	(\$3,785)

Return Objectives

Assets are to be invested to provide sufficient growth in the form of total return from dividends, income, earnings and price appreciation to meet the Town's requirements and to maintain a balance within the investment account for future availability as directed by each fund.

Risk Parameters

To meet the stated objectives, the Town's portfolio is divided between a fixed income and equity positions in order to provide a steady and consistent level of income as well as produce long-term appreciation of principal. The allocation of holdings should reasonably attempt to reduce overall portfolio volatility.

Fair Value

Certain assets are recorded at fair value to provide additional insight into the Town's financial position. These certain assets are measured on a recurring basis. Assets are grouped in three levels, based on the markets in which the assets are traded and the reliability of the assumptions used to determine value. A brief description of each follows:

- Level 1 - Valuation is based on quoted prices for identical instruments in active markets.
- Level 2 - Valuation is based on quoted prices for similar instruments or on prices determined
- Level 3 - Valuation is generated from model-based techniques that use at least one significant assumption not observable in the market.

Fair values of assets at January 31, 2019 measured on a recurring basis are as follows:

TOWN OF ISLE AU HAUT

	2019	<i>Fair Value of Measurements Using</i>		
	<i>Fair Value</i>	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>
Investments by fair value level				
Cash and Money Market Funds	\$5,460	\$5,460		
Equity Securities				
Mutual Funds and exchange-traded funds	\$20,466	\$20,466		
Total Equity Securities	\$20,466	\$20,466	\$0	\$0
Fixed Income Funds				
Bond Funds	\$23,413		\$23,413	
Total Fixed Income Funds	\$23,413	\$0	\$23,413	\$0
Total	\$49,338	\$25,926	\$23,413	\$0

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2018 and committed on August 26, 2018. Interest of 12.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, typically only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$56,685 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

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

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$511,551			\$511,551
Easement	\$0	\$200,000		\$200,000
<i>Capital assets being depreciated</i>				
Buildings	\$603,305			\$603,305
Equipment	\$924,509	\$13,118		\$937,627
Infrastructure	\$5,273,899	\$174,298		\$5,448,197
<i>Total capital assets being depreciated</i>	\$6,801,713	\$187,416	\$0	\$6,989,129
<i>Less accumulated depreciation for</i>				
Buildings	\$234,390	\$13,462		\$247,852
Equipment	\$276,671	\$19,014		\$295,685
Infrastructure	\$2,216,617	\$125,761		\$2,342,377
<i>Total accumulated depreciation</i>	\$2,727,678	\$158,236	\$0	\$2,885,914
<i>Net capital assets being depreciated</i>	\$4,074,035	\$29,180	\$0	\$4,103,215
<i>Governmental Activities, Capital Assets, net</i>	\$4,585,586	\$229,180	\$0	\$4,814,766

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

General Government	\$6,463
Protection	\$1,259
Education	\$1,275
Unclassified	\$4,016
Highways, including depreciation of general infrastructure assets	\$145,222
 Total Depreciation Expense - Governmental Activities	 \$158,236

Note 5 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payable is classified as Due to Other Funds with an offsetting receivable classified as Due from Other Funds. At January 31, 2019, the offsetting receivable and payable balances were \$1,077. The change in the balance of the accounts during the current fiscal year represents \$291 of interest/dividends earned that was on the permanent fund cash and investment accounts that was deposited into the general fund checking account. The remaining monies are expected to be repaid upon need of the funds for the specified purpose of the trust funds that the interest is earned on.

Note 6 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Isle au Haut, Maine for the fiscal year ended January 31, 2019.

<u>Long-Term Debt payable at February 1,</u>	\$157,250
Long-Term Debt Issued	\$200,000
Long-Term Debt Retired	(\$9,250)
<u>Long-Term Debt payable at January 31,</u>	<u>\$348,000</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Isle au Haut, Maine. Outstanding bonds at January 31, 2019 are as follows:

In October 2014, the Town issued bonds for a land purchase with Bar Harbor Bank & Trust. The bonds were authorized by the Town for \$185,000. The bonds are to be repaid over a 20 year period with interest of 3.98%. The principal balance at January 31, 2019 was \$148,000. This loan is to be repaid with tax revenue.

In April 2018, the Town entered into a long term debt agreement with the Maine Department of Transportation for the purchase of an easement in Stonington, Maine for the primary purpose of ensuring continuing regular, daily, year-round ferry service between Stonington and the Town. The debt is to be repaid over a 20 year period with interest of 1.00%. The principal balance at January 31, 2019 was \$200,000. This loan is to be repaid with tax revenue.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2020	\$18,333	\$7,888	\$26,221
2021	\$18,424	\$7,443	\$25,867
2022	\$18,516	\$6,967	\$25,483
2023	\$18,608	\$6,506	\$25,114
2024	\$18,702	\$6,043	\$24,745
2025-2029	\$94,946	\$23,265	\$118,211
2030-2034	\$97,430	\$11,545	\$108,975
2035-2039	\$63,041	\$1,979	\$65,020
	\$348,000	\$71,636	\$419,636

Note 7 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The Plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, the State and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2017, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2018 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2018	\$5,650	\$2,932	\$8,183	\$73,852
2017	\$4,869	\$2,138	\$6,377	\$63,642
2016	\$5,578	\$2,450	\$8,706	\$72,914

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recognized when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School Department reported a net pension liability of \$0. The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2017 the School Department's proportion was 0.0%, which was a change of (0.0%) from its proportion measured at June 30, 2016.

For the fiscal year ended June 30, 2018, the School Department recognized pension expense of \$1,971. At June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$0	\$0
Net Difference between projected between projected and actual earnings on pension plan investments	\$0	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$0	\$0
Employer contributions made subsequent to measurement date	\$2,932	\$0
	\$2,932	\$0

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2017	\$2,932

F. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the

member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<u>1% Decrease (5.875%)</u>	<u>Current Discount Rate (6.875%)</u>	<u>1% Increase (7.875%)</u>
Proportionate Share of the Net Pension Liability	\$0	\$0	\$0

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Systems' 2017 Comprehensive Annual Financial Report available online at www.maineper.org or by contacting the System at (207) 512-3100.

Note 8 - Restricted Net Position

The Town reports restricted net position totaling \$154,829 on its statement of net position. This restricted net position represents the nonspendable and restricted fund balances detailed in the Governmental Fund Balances note above.

Note 9 - Commitment and Contingencies

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

Note 10 - Risk Management

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters for which the Town purchases municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recognized at January 31, 2019.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>				
Tax Revenues, Including Homestead Exemption	\$635,101	\$635,101	\$613,936	(\$21,165)
Excise Taxes	\$0	\$0	\$10,392	\$10,392
Contributions	\$0	\$0	\$9,481	\$9,481
Intergovernmental Revenues	\$1,099	\$1,099	\$26,200	\$25,101
In Lieu of Taxes	\$8,783	\$8,783	\$8,520	(\$263)
Tree Growth Reimbursement	\$3,051	\$3,051	\$3,339	\$288
Interest Earned	\$0	\$0	\$902	\$902
Veteran's Exemption Reimbursement	\$31	\$31	\$30	(\$1)
Other Revenues	\$0	\$0	\$372	\$372
<i>Total Revenues</i>	<u>\$648,065</u>	<u>\$648,065</u>	<u>\$673,171</u>	<u>\$25,106</u>
<i>Expenditures (Net of Departmental Revenues):</i>				
Administration	\$100,937	\$100,937	\$87,486	\$13,452
Protection	\$14,700	\$14,700	\$12,275	\$2,425
Health & Sanitation	\$28,000	\$28,000	\$26,593	\$1,407
Highways & Bridges	\$292,746	\$292,746	\$405,001	(\$112,255)
Education	\$226,424	\$226,424	\$236,069	(\$9,645)
Unclassified	\$75,022	\$75,022	\$104,250	(\$29,228)
Assessments	\$110,236	\$110,236	\$107,564	\$2,672
<i>Total Expenditures</i>	<u>\$848,065</u>	<u>\$848,065</u>	<u>\$979,237</u>	<u>(\$131,172)</u>
<i>Excess Revenues Over Expenditures</i>	(\$200,000)	(\$200,000)	(\$306,065)	(\$106,065)
<i>Other Financing Sources:</i>				
Loan Proceeds	\$200,000	\$200,000	\$200,000	\$0
<i>Net Change in Fund Balance</i>	\$0	\$0	(\$106,065)	(\$106,065)
<i>Beginning Fund Balances</i>	<u>\$569,760</u>	<u>\$569,760</u>	<u>\$569,760</u>	<u>\$0</u>
<i>Ending Fund Balances</i>	<u>\$569,760</u>	<u>\$569,760</u>	<u>\$463,694</u>	<u>(\$106,065)</u>

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit VI)

Last 10 Fiscal Years *	<i>For the Fiscal Year Ended June 30, 2018</i>	<i>For the Fiscal Year Ended June 30, 2017</i>	<i>For the Fiscal Year Ended June 30, 2016</i>	<i>For the Fiscal Year Ended June 30, 2015</i>
Proportion of Net Pension Liability	0.000000%	0.000000%	0.000000%	0.000034%
Proportionate Share of the Net Pension Liability (Asset)	\$0	\$0	\$0	\$367
Covered Employee Payroll	\$73,852	\$63,642	\$72,914	\$75,198
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	0.000%	0.000%	0.000%	0.488%
Plan Total Pension Liability	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	<u>\$10,893,291,864</u>	<u>\$9,960,335,390</u>	<u>\$10,242,097,022</u>	<u>\$10,337,615,927</u>
Plan Net Pension Liability	<u>\$2,591,594,648</u>	<u>\$3,109,619,558</u>	<u>\$2,374,190,032</u>	<u>\$1,982,542,856</u>
Plan Fiduciary Net Position as a % Of the Total Pension Liability	80.78%	76.21%	81.18%	83.91%
Plan Covered Employee Payroll	\$1,860,230,663	\$1,816,435,084	\$1,699,190,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	139.32%	171.19%	139.72%	118.23%

* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year end. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit VII)

	<i>For the Fiscal Year Ended June 30, 2018</i>	<i>For the Fiscal Year Ended June 30, 2017</i>	<i>For the Fiscal Year Ended June 30, 2016</i>	<i>For the Fiscal Year Ended June 30, 2015</i>
Last 10 Fiscal Years *				
Contractually required contribution	\$2,932	\$2,138	\$2,450	\$1,993
Actual Contribution	<u>(\$2,932)</u>	<u>(\$2,138)</u>	<u>(\$2,450)</u>	<u>(\$1,993)</u>
Contribution Deficiency	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered Employee Payroll	\$73,852	\$63,642	\$72,914	\$75,198
Contributions as a % of Covered Employee Payroll	3.97%	3.36%	3.36%	2.65%

* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year end. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF ISLE AU HAUT, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2017, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The Amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2017.

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

<u>Department</u>	<u>Beginning Designated</u>	<u>Appropriated</u>	<u>Revenues</u>	<u>Transfers In/ Other Revenue</u>
<u>Administration:</u>				
General Government	\$16,424	\$95,937	\$136	\$3,291
Property Tax Revaluation	\$42,500	\$0	\$0	\$0
Town Buildings	\$11,134	\$5,000	\$14,232	\$1,292
Town Owned Lands	\$8,993	\$0	\$0	\$0
	<u>\$79,051</u>	<u>\$100,937</u>	<u>\$14,368</u>	<u>\$4,583</u>
<u>Protection:</u>				
Fire Department	\$5,555	\$14,700	\$143	\$427
	<u>\$5,555</u>	<u>\$14,700</u>	<u>\$143</u>	<u>\$427</u>
<u>Health & Sanitation</u>				
Solid Waste Disposal	\$2,858	\$28,000	\$0	\$5,921
Plumbing & Code Enforcement	\$1,313	\$0	\$530	\$0
	<u>\$4,171</u>	<u>\$28,000</u>	<u>\$530</u>	<u>\$5,921</u>
<u>Highways & Bridges</u>				
Town Roads & Bridges	\$11,898	\$40,134	\$0	\$1,495
Snow Removal	\$0	\$9,500	\$0	\$2,458
D.O.T. Transportation Account	\$29,210	\$0	\$0	\$15
State Road Assistance	\$114,192	\$0	\$19,772	\$11
Truck & Plow Account	\$0	\$8,000	\$3,001	\$0
Truck Reserve	\$13,757	\$5,000	\$0	\$0
Salt/Sand Shed Reserve	\$12,500	\$0	\$0	\$0
Waterfront Access	\$786	\$3,000	\$0	\$0
Town Landing	\$2,977	\$2,112	\$0	\$508
Town Parking Lot	\$45,000	\$20,000	\$0	\$0
Town Landing Building	\$7,784	\$0	\$0	\$16
Harbor Master	\$2,500	\$5,000	\$0	\$0
Colwell Ramp	\$31,008	\$0	\$8,016	\$0
	<u>\$271,612</u>	<u>\$92,746</u>	<u>\$30,789</u>	<u>\$4,503</u>
<u>Education</u>				
School Department	\$108,879	\$226,424	\$55,390	\$9,858
School Roof Fund	\$10,390	\$0	\$0	\$0
	<u>\$119,269</u>	<u>\$226,424</u>	<u>\$55,390</u>	<u>\$9,858</u>
<u>Unclassified:</u>				
Excise Taxes	\$12,246	\$0	\$9,440	\$987
Sales Tax	\$675	\$0	\$0	\$0
State Revenue Sharing	\$1,327	\$0	\$6,094	\$334
Vital Stats	\$272	\$0	\$0	\$0
Interest	\$2,271	\$0	\$3,513	\$1,806
In Lieu of Taxes	\$567	\$0	\$8,520	\$0
Tree Growth	\$399	\$0	\$3,339	\$0
Veteran's Reimbursement	\$13	\$0	\$30	\$0
Homestead Tax Exemption	\$792	\$0	\$1,726	\$0
Supplemental Taxes	\$216	\$0	\$0	\$0
Revere Memorial Hall	\$9,116	\$16,000	\$553	\$2,874
Revere Memorial Library	\$9,732	\$6,000	\$237	\$202
Planning Board	\$937	\$0	\$0	\$0
Lighthouse Fund Reserve	\$61,422	\$0	\$8,560	\$0
Dog Fees	\$522	\$0	\$0	\$0
Emergency Medical Service	\$1,572	\$3,500	\$0	\$0
Comprehensive Planning	\$69	\$0	\$0	\$0
Memorial Ambulance Corps	\$0	\$1,000	\$0	\$0
Property Tax Relief	\$246	\$0	\$0	\$0
Isle au Haut Boat Service	\$0	\$50,000	\$0	\$0
Maine Islands Coalition	\$334	\$500	\$0	\$0
Island Institute - Island Fellow	\$0	\$8,000	\$0	\$0
Charitable Organizations	\$758	\$3,813	\$0	\$0
	<u>\$103,487</u>	<u>\$88,813</u>	<u>\$42,011</u>	<u>\$6,203</u>
<u>Assessments and Debt Service:</u>				
County Tax	\$0	\$92,054	\$0	\$0
Debra Schrader Land Purchase Bond	\$427	\$15,510	\$0	\$0
Overlay	\$0	\$2,672	\$0	\$0
	<u>\$427</u>	<u>\$110,236</u>	<u>\$0</u>	<u>\$0</u>
<u>TOTALS</u>	<u>\$583,573</u>	<u>\$661,856</u>	<u>\$143,231</u>	<u>\$31,495</u>

TOWN OF ISLE AU HAUT

(Exhibit A-1)

<i>Total Available</i>	<i>Expenditures</i>	<i>Transfers Out/ Other Charges</i>	<i>Unexpended (Overdraft)</i>	<i>Ending Designated</i>
\$115,789	\$102,192	\$474	\$0	\$13,123
\$42,500	\$0	\$0	\$0	\$42,500
\$31,658	\$3,560	\$212	\$0	\$27,886
\$8,993	\$0	\$0	\$0	\$8,993
<u>\$198,940</u>	<u>\$105,752</u>	<u>\$686</u>	<u>\$0</u>	<u>\$92,502</u>
\$20,825	\$12,580	\$122	\$0	\$8,124
<u>\$20,825</u>	<u>\$12,580</u>	<u>\$122</u>	<u>\$0</u>	<u>\$8,124</u>
\$36,779	\$30,225	\$2,819	\$0	\$3,735
\$1,843	\$0	\$0	\$0	\$1,843
<u>\$38,621</u>	<u>\$30,225</u>	<u>\$2,819</u>	<u>\$0</u>	<u>\$5,578</u>
\$53,527	\$42,604	\$0	\$0	\$10,923
\$11,958	\$8,687	\$1,985	\$0	\$1,286
\$29,225	\$22,170	\$0	\$0	\$7,055
\$133,976	\$123,685	\$0	\$0	\$10,291
\$11,001	\$5,733	\$497	\$0	\$4,771
\$18,757	\$0	\$0	\$0	\$18,757
\$12,500	\$0	\$0	\$0	\$12,500
\$3,786	\$3,000	\$786	\$0	\$0
\$5,597	\$2,554	\$107	\$0	\$2,936
\$65,000	\$0	\$0	\$0	\$65,000
\$7,800	\$261	\$0	\$0	\$7,539
\$7,500	\$5,000	\$0	\$0	\$2,500
\$39,024	\$4,212	\$0	\$0	\$34,812
<u>\$399,651</u>	<u>\$217,906</u>	<u>\$3,375</u>	<u>\$0</u>	<u>\$178,370</u>
\$400,551	\$275,643	\$25,674	\$0	\$99,235
\$10,390	\$0	\$0	\$0	\$10,390
<u>\$410,941</u>	<u>\$275,643</u>	<u>\$25,674</u>	<u>\$0</u>	<u>\$109,625</u>
\$22,673	\$0	\$12,281	\$0	\$10,392
\$675	\$0	\$675	\$0	\$0
\$7,755	\$0	\$1,099	\$0	\$6,656
\$272	\$0	\$272	\$0	\$0
\$7,589	\$0	\$2,275	\$5,315	\$0
\$9,087	\$0	\$9,350	(\$263)	\$0
\$3,738	\$0	\$3,450	\$288	\$0
\$43	\$0	\$44	(\$1)	\$0
\$2,518	\$0	\$3,286	(\$768)	\$0
\$216	\$0	\$216	\$0	\$0
\$28,543	\$19,052	\$1,507	\$0	\$7,985
\$16,171	\$3,273	\$209	\$0	\$12,690
\$937	\$670	\$937	(\$670)	\$0
\$69,982	\$10,073	\$9,027	\$0	\$50,882
\$522	\$0	\$522	\$0	\$0
\$5,072	\$162	\$33	\$0	\$4,877
\$69	\$0	\$0	\$0	\$69
\$1,000	\$1,000	\$0	\$0	\$0
\$246	\$0	\$246	\$0	\$0
\$50,000	\$50,000	\$0	\$0	\$0
\$834	\$508	\$0	\$0	\$326
\$8,000	\$8,000	\$0	\$0	\$0
\$4,571	\$3,205	\$1,366	\$0	\$0
<u>\$240,514</u>	<u>\$95,942</u>	<u>\$46,796</u>	<u>\$3,900</u>	<u>\$93,876</u>
\$92,054	\$92,054	\$0	(\$0)	\$0
\$15,937	\$15,510	\$0	\$0	\$428
\$2,672	\$0	\$0	\$2,672	\$0
<u>\$110,663</u>	<u>\$107,564</u>	<u>\$0</u>	<u>\$2,672</u>	<u>\$428</u>
<u>\$1,420,156</u>	<u>\$845,610</u>	<u>\$79,472</u>	<u>\$6,572</u>	<u>\$488,501</u>

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit A-2)

Valuation:

Real Property	\$79,246,700	
Personal Property	\$27,450	
<u>Total Valuation</u>		\$79,274,150

Mill Rate

\$0.00798

Tax Commitment

\$632,608

Collections and Adjustments:

Cash Collections	\$575,133	
Abatements	\$932	

Total Collections and Adjustments

\$576,064

Uncollected Taxes January 31

\$56,543

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit A-3)

Revenues:

Tax Commitment	\$632,607
Exise Taxes	\$12,246
Planning Board	\$937
State Revenue Sharing	\$1,099
In Lieu of Taxes	\$8,783
Tree Growth Reimbursement	\$3,051
Veteran's Reimbursement	\$31
Homestead Reimbursement	\$2,494
Easement Loan	\$200,000
	\$861,248

Total Revenues

\$861,248

Expenditures:

General Government	\$95,937
Harbor Master	\$5,000
Town Buildings	\$5,000
Debra Schrader Land Purchase Loan Payment	\$15,510
Fire Department	\$14,700
Solid Waste Disposal	\$28,000
Town Roads & Bridges	\$40,134
Snow Removal	\$9,500
Truck & Plow Account	\$8,000
Truck Reserve	\$5,000
Waterfront Access	\$3,000
Town Landing	\$2,112
Town Landing Parking Lot	\$20,000
School Department	\$226,424
Revere Memorial Hall	\$16,000
Revere Memorial Library	\$6,000
Emergency Medical Services	\$3,500
Charitable Organizations	\$4,205
Isle au Haut Boat Service	\$50,000
Maine Islands Coalition	\$500
Island Institute - Island Fellow	\$8,000
Ferry Service Easement Property	\$200,000
County Tax	\$92,054
Overlay	\$2,672
	\$861,248

Total Expenditures

\$861,248

TOWN OF ISLE AU HAUT, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit A-4)

<u>Beginning Unassigned Fund Balance</u>		(\$13,813)
<u>Additions:</u>		
Lapsed Departmental Accounts (Exhibit A-1)	\$3,900	
Tax Commitment Overlay	\$2,672	
Other Revenues	\$372	
Transfers In	\$6,910	
<u>Total Additions</u>		\$13,854
<u>Reductions:</u>		
Increase in Unavailable Tax Revenue	\$22,588	
Abatements	\$2,259	
<u>Total Reductions</u>		\$24,847
<u>Ending Unassigned Fund Balance</u>		(\$24,807)

TOWN OF ISLE AU HAUT, MAINE
SCHEDULE OF COLWELL RAMP CASH RECONCILIATION
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit A-5)

<u>Beginning Checking Account Balance</u>	\$31,008
Deposits	\$8,000
Interest Earned	\$16
Expenditures	<u>\$4,212</u>
<u>Ending Checking Account Balance</u>	<u><u>\$34,812</u></u>

TOWN OF ISLE AU HAUT, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit A-6)

<u>Federal Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass- Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<i>U.S. Department of Education:</i>				
<i>Passed through State of Maine</i>				
<i>Department of Education</i>				
Rural Education Achievement Program	84.213	013-05A-6336-13	\$15,362	\$15,241
<i>Total State of Maine Department of Education</i>			\$15,362	\$15,241
<i>Total U.S. Department of Education</i>			\$15,362	\$15,241
<u>Totals</u>			<u>\$15,362</u>	<u>\$15,241</u>

TOWN OF ISLE AU HAUT

TOWN OF ISLE AU HAUT, MAINE
COMBINED BALANCE SHEET - PERMANENT FUNDS
JANUARY 31, 2019

(Exhibit B-1)

<u>Assets</u>	<u>Arthur Barter Educational Trust</u>	<u>Crowell Memorial Trust</u>	<u>Total</u>
Cash and Cash Equivalents		\$1,296	\$1,296
Investments, at Fair Market Value	\$49,338		\$49,338
Due from General Fund	\$768	\$310	\$1,077
<u>Total Assets</u>	<u>\$50,106</u>	<u>\$1,605</u>	<u>\$51,711</u>
<u>Fund Balances</u>			
Reserve for Book Purchases		\$1,296	\$1,296
Reserve for Scholarships	\$2,540		\$2,540
Unrestricted	\$47,566	\$310	\$47,876
<u>Total Fund Balances</u>	<u>\$50,106</u>	<u>\$1,605</u>	<u>\$51,711</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF ISLE AU HAUT, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - PERMANENT FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

(Exhibit B-2)

	<i>Arthur Barter Educational Trust</i>	<i>Crowell Memorial Trust</i>	<i>Total</i>
	<hr/>	<hr/>	<hr/>
<u>Revenues</u>			
Unrealized Gain/(Loss) on Marketable Securities	(\$3,785)	\$0	(\$3,785)
Interest and Dividends	\$2,179	\$4	\$2,183
	<hr/>	<hr/>	<hr/>
<u>Total Revenues</u>	(\$1,605)	\$4	(\$1,601)
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Trust Fund Expenses	\$305	\$0	\$305
Scholarships			\$0
	<hr/>	<hr/>	<hr/>
<u>Total Expenditures</u>	\$305	\$0	\$305
	<hr/>	<hr/>	<hr/>
<u>Excess Revenues Over Expenditures</u>	(\$1,910)	\$4	(\$1,906)
	<hr/>	<hr/>	<hr/>
<u>Beginning Fund Balances</u>	\$52,016	\$1,601	\$53,617
	<hr/>	<hr/>	<hr/>
<u>Ending Fund Balances</u>	\$50,106	\$1,605	\$51,711
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Notes to the Financial Statements are an Integral Part of this Statement.

WARRANT
COUNTY OF KNOX
STATE OF MAINE

TO: Christine Hill, a citizen, in the Town of Isle au Haut: GREETINGS:

In the Name of the State of Maine, you are hereby required to notify the inhabitants of said Town of Isle au Haut, qualified to vote in town affairs, to assemble at Revere Memorial Hall in said Town on Monday, April 29, 2019, at eight – thirty (8:30) a.m. in the morning to act on the following articles to wit:

- Article 1. To elect a Moderator to preside at said meeting and vote their compensation.
- Article 2. To elect a Town Clerk until the next annual town meeting and vote their compensation.
- Article 3. To elect a First Selectperson until the next annual town meeting and vote their compensation.
- Article 4. To elect a Second Selectperson until the next annual town meeting and vote their compensation.
- Article 5. To elect a Third Selectperson until the next annual town meeting and vote their compensation.
- Article 6. To elect a Treasurer until the next annual town meeting and vote their compensation.
- Article 7. To elect a Collector of Taxes and Excise Taxes until the next annual town meeting and vote their compensation.
- Article 8. To elect an Assessor of Taxes (Chairperson position) until the next annual town meeting and vote their compensation.
- Article 9. To elect an Assessor of Taxes until the next annual town meeting and vote their compensation.
- Article 10. To elect an Assessor of Taxes until the next annual town meeting and vote their compensation.
- Article 11. To elect a Road Commissioner until the next annual town meeting and vote their compensation.

- Article 12. To elect a Fire Chief until the next annual town meeting and vote their compensation.
- Article 13. To see what sum of money the Town will raise and appropriate for Harbormaster compensation.
- Article 14. To elect a Planning Board member for a three year period.
- Article 15. To elect a member of the School Board for a three year term.
- Article 16. To elect a member of the School Board for a three year term.
- Article 17. To elect a member of the Colwell Ramp Waterfront Access Board from the Selectboard for a one year term.
- Article 18. To elect a member of the Colwell Ramp Waterfront Access Board for a two year term.
- Article 19. To see if the Town will vote to maintain and operate the Isle au Haut Elementary School for the 2019 – 2020 school year.
- Article 20. To see if the Town will vote to authorize the School Committee to enter into agreements with other Towns or Schools for the 2019-2020 school year for the tuition of secondary students up to the legal limit established by the Maine Revised Statutes for the education of its secondary students.
- Article 21. To see if the Town will vote to authorize the School Committee to enter into agreements, to the best advantage of the Town, with other towns, companies and /or individuals for the 2019-2020 school year for transporting elementary and secondary students.
- Article 22. To see if the Town will vote to authorize the School Committee to expend \$148,469.22 for Pre-K-12 Regular Instruction.
(School Committee Recommends: \$148,469.22)
This article includes elementary education, secondary education and gifted/talented accounts. Prior year \$182,435
- Article 23. To see if the Town will vote to authorize the School Committee to expend \$10,522.21 for Special Education.
(School Committee Recommends: \$10,522.21)
This article includes special education instruction and special education administration accounts. Prior year \$13,320

- Article 24. To see if the Town will vote to authorize the School Committee to expend \$22,214.66 for System Administration.
(School Committee Recommends: \$22,214.66)
This article includes school committee, superintendent's office, and central office services accounts.
Prior year \$22,015
- Article 25. To see if the Town will vote to authorize the School Committee to expend \$1,400 for School Administration.
(School Committee Recommends: \$1,400)
This article includes the principal office account.
Prior year \$1,400
- Article 26. To see what sum the Town will authorize the School Committee to expend \$16,100 for Transportation and Buses.
(School Committee Recommends: \$16,100)
This article includes school bus contract and bus fuel accounts.
Prior year \$20,850
- Article 27. To see if the Town will vote to authorize the School Committee to expend \$31,046.80 for Facilities Maintenance.
(School Committee Recommends: \$31,046.80)
This article includes building maintenance and operation accounts.
Prior year \$32,790
- Article 28. To see if the Town will vote to authorize the School Committee to expend \$30,000 for Capital Improvements.
(School Committee Recommends: \$30,000)
This article includes Capital Renewal, Renovation Repair & Maintenance Services account.
Prior year \$5,000
- Article 29. To see if the Town will vote to appropriate \$80,280.50 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act **(School Committee recommends \$80,280.50)** and to see if the town will vote to raise \$75,621.50 as the town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes Title 20-A, § 15688.
(School Committee Recommends: \$75,621.50)
Prior year \$81,680.53
Explanation: The Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount (\$75,621.50) that the town must raise in order to receive the estimated amount (\$4,659.00) of state dollars.*

*This is an estimate. State subsidy has not been approved by the legislature.

Article 30. **(Written Ballot Required)** To see if the Town will raise and appropriate \$142,472.39 in additional local funds as required to fund the budget recommended by the school committee **(School Committee Recommends \$142,472.39)** which exceeds the State's Essential Programs and Services allocation model by \$142,472.39

Prior year EPS exceeded by \$118,255

The School Committee gives the following reasons for exceeding the State's Essential Programs and Services allocation model.

Reasons: The additional local fund request exceeds the EPS funding model because the school spends more per pupil on regular education, special education, transportation, student and staff support, administration and facilities maintenance than the EPS formula recognizes.

Explanation: The additional local funds are those locally raised funds over and above the town's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the school's budget for educational programs.

Article 31. To see if the Town will authorize the School Committee to expend \$259,752.89 for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, additional local funds for school purposes under the Maine Revised Statutes, Title 20 A, §15690, unexpended balances, tuition receipts, local appropriations, state subsidy, school lunch revenues and other receipts for the support of schools.

(School Committee Recommends: \$259,752.89)

Prior year \$277,810

Article 32. Shall the Town vote to accept the categories of funds estimated below as provided by the Maine State Legislature?

<u>Category</u>	<u>Anticipated Amount</u>
State Minimum Subsidy	\$4,659.00

Article 33. To see if the Town will authorize the School Committee to expend grant moneys in addition to expenditures approved in the regular school budget.

Article 34. Shall the IAH School Board be authorized to transfer an excess of 5% between cost centers, not to exceed the total spending allocation for the 2019-2020 school year, to balance accounts.

Reasons: Under Maine Law only the voters can give authority for the School Committee to transfer in excess of 5% between cost centers. By granting this authority now, it would eliminate the calling of a special town meeting, if necessary, to balance accounts.

- Article 35. To see if the Town will vote to reduce the amount raised and assessed as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with Maine Revised Statues, Title 20-A, section 15688 to the extent of any unanticipated increase in the adjusted state contribution under the Essential Programs and Services Funding model.
- Article 36. To see what sum of money the Town will raise and appropriate from taxation for General Government Administration.
- Article 37. To see what sum of money the Town will raise and appropriate from taxation and transfer from Boat Excise Tax for Town Landing.
- Article 38. To see what sum of money the Town will raise and appropriate for the Town Landing Parking Lot fund.
- Article 39. To see what sum of money, if any, the Town will raise and appropriate for Isle au Haut Boat Services' operations for the year 2019.
- Article 40. To see what sum of money the Town will raise and appropriate for the DOT Infrastructure Bank loan. (This loan funded the Easement purchased from Isle au Haut Boat Services to assure the Town shore access in Stonington.) Principal:\$9,083.06, Interest:\$2,000
- Article 41. To see if the Town will create a fund for the improvement of Broadband on Isle au Haut and what sum of money the Town will raise and appropriate for the Broadband fund.
- Article 42. To see what sum of money the Town shall raise and appropriate for the operation, overhead, and maintenance of the Lighthouse for the ensuing year.
- Article 43. To see what sum of money the Town will raise and appropriate for Revere Memorial Hall.
- Article 44. To see what sum of money the Town will raise and appropriate for Revere Memorial Library.
- Article 45. To see what sum of money the Town will raise and appropriate for Solid Waste Disposal and Recycling.
- Article 46. To see what sum of money the Town will raise and appropriate for Trucks and Plows.

- Article 47. To see what sum of money the Town will raise and appropriate for the Truck Reserve account.
- Article 48. To see what sum of money the Town will raise and appropriate for Snow Removal.
- Article 49. To see what sum of money the Town will raise and appropriate from taxation and transfer from Vehicle Excise Tax and Registration Fees for Town Roads and Bridges.
- Article 50. To see what sum of money the Town will raise and appropriate for the Fire Department.
- Article 51. To see what sum of money the Town will raise and appropriate for Colwell Ramp Waterfront Access Property.
- Article 52. To see what sum of money the Town will raise and appropriate for Maine Islands Coalition.
- Article 53. To see what sum of money the Town will raise and appropriate for Property Tax Revaluation, digitizing and organization.
- Article 54. To see what sum of money the Town will raise and appropriate for Emergency Medical Services.
- Article 55. To see what sum of money the Town will raise and appropriate for the Bond and Interest on the Bond to Fund Purchase of the Coombs' Mountain house and property. Principal:\$9,250. Interest:\$5,890.40
- Article 56. To see what sum of money the Town will raise and appropriate for Miscellaneous Buildings (this includes the Miss Lizzie House, Head Harbor Schoolhouse and Coombs' Mountain House.)
- Article 57. To see what sum of money the Town will raise and appropriate to support the Island Institute in sponsoring an Island Fellow.
- Article 58. To see what sum of money the Town will raise and appropriate for the Town Landing Building.
- Article 59. To see what sum of money the Town will raise and appropriate for American Red Cross.

- Article 60. To see what sum of money the Town will raise and appropriate for Health Equity Alliance (formerly Downeast Aids Network)
- Article 61. To see what sum of money the Town will raise and appropriate for Downeast Transportation, Inc.
- Article 62. To see what sum of money the Town will raise and appropriate for Island Medical Center.
- Article 63. To see what sum of money the Town will raise and appropriate for Maine Public Broadcasting.
- Article 64. To see what sum of money the Town will raise and appropriate for Memorial Ambulance Corps.
- Article 65. To see what sum of money the Town will raise and appropriate for Life-Flight of Maine.
- Article 66. To see what sum of money the Town will raise and appropriate for WERU.
- Article 67. To see what sum of money the Town will raise and appropriate for The Maine Seacoast Mission. The money raised would be specifically designated for the operation of the Sunbeam.
- Article 68. To see what sum of money the Town will raise and appropriate for Hancock County Homecare and Hospice (HCHC).
- Article 69. To see if the Town will vote to carry forward all unexpended balances with the exception of Interest, In Lieu of Taxes, Tree Growth, Veteran's Reimbursement, Homestead Tax Exemption and Supplemental Taxes which will go to the Undesignated Fund Balance.

- Article 70. To see if the Town will vote to accept the funding of the categories listed below as provided by the Federal Legislatures and the Maine Legislatures:
- ANP Payment in Lieu of Taxes
 - State Tree Growth Reimbursement
 - State Municipal Revenue Sharing
 - Veteran's Tax Benefit
 - State Homestead Exemption Reimbursement
 - DOT Local Road Assistance
 - DOT Transporting Highway Construction and Maintenance Materials
 - Public Library Per Capita Funds
 - General Assistance Reimbursement Funds
 - State Aid to Education
 - State Grants and other Funds
- Article 71. To see if the Town will authorize the Selectmen to issue notes for temporary loans and what rate of interest to pay.
- Article 72. To see if the Town will authorize the Selectmen to sell property taken for taxes.
- Article 73. To see if the Town will bond the Town Treasurer, Town Clerk, Town Tax Collector and the Lighthouse Committee Treasurer and to pay all Town Officials job related expenses.
- Article 74. To see if the Town will set a date on which all local taxes shall be paid and decide a rate of interest for all taxes unpaid after that date.
- Article 75. To see if the Town will vote to increase the property tax levy limit established for Town of Isle au Haut by State law because the municipal budget approved for 2019 – 2020 articles resulted in a Tax Commitment that is greater than the property tax levy limit.

***REMINDER TO CITIZENS: Following Article 75, there will be three motions that need to take place before adjourning. So, please be patient and let the Town Clerk and Moderator do their job.
Motion to have minutes read; Motion to accept the minutes; and a motion to adjourn.

TOWN OF ISLE AU HAUT

**The Registrar hereby gives notice that she will be in session for the purpose of revising the list of voters at Revere Memorial Hall at 8:15 a.m. in the morning on the date of said meeting.

Given under our hands at Isle au Haut, this 15th day of April, 2019.
Selectmen – Town of Isle au Haut

_____ Peggi R. Stevens – First Selectperson

_____ Daniel MacDonald – Second Selectperson

_____ Abigail Hiltz – Third Selectperson

ATTESTED:

Rozalyn Santospago, Town Clerk, Town of Isle au Haut

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