

Town of Mount Desert
Board of Selectmen
Agenda

Regular Meeting
Monday, May 4, 2020

Location: Remote Access; see page two on how to connect

- I. **Call to order at 4:00 p.m.**
Public please hold comments until the BOS Chairman opens the agenda items for public comment
- II. **Minutes**
 - A. *Approval of minutes from April 21, 2020 meeting*
- III. **Appointments/Recognitions/Resignations**
None presented.
- IV. **Consent Agenda** *(These items are considered routine, and therefore, may be passed by the Selectmen in one blanket motion. Board members may remove any item for discussion by requesting such action prior to consideration of that portion of the agenda.)*
 - A. *League of Towns Meeting Minutes of April 28, 2020*
 - B. *Hancock County Commissioners Meeting Minutes of March 17 and March 26, 2020*
- V. **Selectmen's Reports**
- VI. **Unfinished Business**
None presented.
- VII. **New Business**
 - A. *Presentation and review of FY 2018-2019 Financial Reports and Audit by James W. Wadman CPA*
 - B. *Consider new pay rates for seasoned Election and Ballot Clerks to \$20.00/hour; Warden to \$22.00/hour*
 - C. *Consider holding the 2020 Annual Town Meeting Secret Ballot Election along with the State Primary and Referendum Election on July 14, 2020 and to post a separate warrant for this election.*
 - D. *Consider public hearing on May 18, 2020 to amended warrant articles 30, 31, and 32 as presented by the Treasurer to the Board on Tuesday, April 21, 2020.*
 - E. *Consideration of Public Works Director Tony Smith's recommendations presented on page 4 of 4 of his memo to Town Manager Lunt dated April 29, 2020 titled Beech Hill Cross Road Culvert Replacement:*
 - 1) *We retain VHB to provide us with the Scope of Services just described at a lump sum cost of \$12,800 for the Cross Road culvert project.*
 - 2) *A contingency amount of funding in the amount of \$2,200 be approved to be used to address unforeseen circumstances that might arise during the work and to be spent at my discretion as necessary and warranted.*
 - 3) *That the total amount for design, preparation of the Grant application and contingency funding in the total amount of \$15,000 be approved to be drawn and subsequently spent from the Public Works Road Reserve Account Number*

Board of Selectmen Meeting Agenda May 4, 2020

4050100-24573 with a current balance of approximately \$119,950 leaving a balance of approximately \$104,950 if my request is approved.

- 4) That I be authorized to execute the agreement with VHB on behalf of the Town for them to provide the services described above.

VIII. Other Business

A. *Such other business as may be legally conducted*

IX. Treasurer's Warrants

- A. *Approve & Sign Treasurer's Warrant AP2063 in the amount of \$296,189.09*
B. *Approve Signed Treasurer's Payroll, State Fees, & PR Benefit Warrants AP2061, AP2062, and PR2023 in the amounts of \$70,326.10, \$447.02, and \$113,569.50, respectively*
C. *Acknowledge Treasurer's School Board AP/Payroll Warrants 22 in the amounts of \$168,314.62*

X. Adjournment

The next regularly scheduled meeting is at 4:00 p.m., Monday, May 18, 2020 in the Meeting Room, Town Hall, Northeast Harbor

The Town of Mount Desert Municipal Offices are closed to the public.

The Town of Mount Desert is inviting you to a scheduled Zoom meeting. You can call in through any of the listed phone numbers or connect with a computer via the web link. **You will need to enter the meeting ID** to get access to the meeting.

Join Zoom Meeting

<https://zoom.us/j/248566175>

Meeting ID: 248 566 175

One tap mobile

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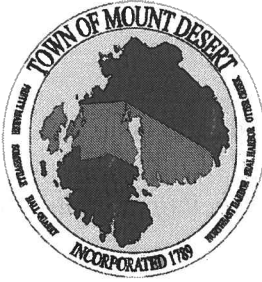
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MINUTES



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Town of Mount Desert
SelectBoard Meeting Minutes
Regular Meeting
Tuesday, April 21, 2020, 4:00 PM

This Meeting was held via remote access.

SelectBoard Members Present: Chair John Macauley, Martha Dudman, Matt Hart, Wendy Littlefield, Rick Mooers

Public Officials Present: Public Works Director Tony Smith, Harbormaster John Lemoine, Town Manager Durlin Lunt, Town Clerk Claire Woolfolk, Treasurer Kathy Mahar, Fire Chief Mike Bender, Firefighter Amelie Blackman

Members of the public were also in attendance.

Call to order at 4:00 p.m.

Chair John Macauley called the Meeting to order at 4:00PM.

II. Public Hearing(s)

A. Special Amusement Permit Renewal Asti-Kim /DBA Asticou Inn

MOTION: Mr. Hart moved, with Ms. Dudman seconding, to open the Public Hearing for the Special Amusement Permit Renewal Asti-Inn/DBA Asticou Inn.

VOTE:

Chair John Macauley: Aye

Martha Dudman: Aye

Rick Mooers: Aye

Wendy Littlefield: Aye

Matt Hart: Aye

Motion approved 5-0.

Chair Macauley requested public comment. There was none.

MOTION: Mr. Mooers moved, with Mr. Hart seconding, to close the Public Hearing.

VOTE:

Rick Mooers: Aye

Wendy Littlefield: Aye

Martha Dudman: Aye

Matt Hart: Aye

Chair John Macauley: Aye

Motion approved 5-0.

The Public Hearing was closed.

1 **III. Minutes**

2 *A. Approval of minutes from April 1, 2020 meeting*

3 *B. Approval of minutes from April 6, 2020 meeting*

4 MOTION: Ms. Littlefield moved, with Ms. Dudman seconding, approval of the April 1,
5 2020 Minutes and the April 6, 2020 Minutes as presented.

6
7 VOTE:

8 Rick Mooers: Aye

9 Wendy Littlefield: Aye

10 Martha Dudman: Aye

11 Matt Hart: Aye

12 Chair John Macauley: Aye

13 Motion approved 5-0.

14
15 **IV. Appointments/Recognitions/Resignations**

16 *A. Appointment of Seasonal Dock Hands and Boat Launch Operators presented in the*
17 *Harbormaster's memo dated April 13, 2020*

18 MOTION: Ms. Littlefield moved, with Mr. Hart seconding, approval of the appointment of
19 Seasonal Dock Hands and Boat Launch Operators presented in the Harbormaster's memo
20 dated April 13, 2020, as presented.

21
22 Habormaster John Lemoine verified he'd received confirmation from all the seasonal dock
23 hands listed that they planned to return to work as soon as the current situation allows.

24
25 VOTE:

26 Rick Mooers: Aye

27 Wendy Littlefield: Aye

28 Martha Dudman: Aye

29 Matt Hart: Aye

30 Chair John Macauley: Aye

31 Motion approved 5-0.

32
33 *C. Appointment of Carrie Eason as Ballot Clerk under Title 30-A, MRSA, Section 2528 for*
34 *2020 Annual Town Meeting and as Bi-Annual Election Clerk under Title 21-A, MRSA,*
35 *Section 503*

36 MOTION: Mr. Mooers moved, with Mr. Hart seconding, appointment of Carrie Eason as
37 Ballot Clerk under Title 30-A, MRSA, Section 2528 for 2020 Annual Town Meeting and
38 as Bi-Annual Election Clerk under Title 21-A, MRSA, Section 503, as presented.

39
40 VOTE:

41 Rick Mooers: Aye

42 Wendy Littlefield: Aye

43 Martha Dudman: Aye

44 Matt Hart: Aye

45 Chair John Macauley: Aye

46 Motion approved 5-0

1 **V. Consent Agenda**

2 *A. Department Reports: Highway Department, Wastewater Department*

3 MOTION: Mr. Mooers moved, with Mr. Hart seconding, acceptance of the Consent
4 Agenda, as presented.

5
6 VOTE:

7 Rick Mooers: Aye

8 Wendy Littlefield: Aye

9 Martha Dudman: Aye

10 Matt Hart: Aye

11 Chair John Macauley: Aye

12 Motion approved 5-0.

13
14 **VI. Selectmen's Reports**

15 Ms. Dudman broached the subject of the Bait Shed. During Warrant Discussions, only one
16 fisherman was in attendance and stated he was the only one using the building. Family
17 members of the land donors were also in attendance at that meeting. Based on sentiments
18 heard during SelectBoard discussions, upkeep was deemed worthwhile. Insurance is
19 necessary as long as the building is held by the Town. Ms. Dudman wondered if the
20 proposed five-year lease for the fishermen might be too long. Perhaps other fishermen
21 might want to use it. She suggested the Warrant Article be revised to a three-year lease.

22
23 Public Works Director Tony Smith noted there are two separate Articles for the Bait House
24 in the Warrant; one for repairs, and one for the lease. Both the Warrant Committee and the
25 SelectBoard recommended passage a lease length of five years. He thought a Public
26 Hearing for such a change was necessary and wondered what the legal process would be
27 for entertaining and approving such a change.

28
29 Ms. Dudman clarified she was bringing the issue up for discussion. If others felt it worth
30 pursuing the Town could then get the legal advice necessary.

31
32 Town Manager Lunt was not aware whether it was possible, but it could certainly be
33 pursued if there was interest.

34
35 Mr. Mooers felt the Warrants for the repairs and the lease went through the regular process
36 and were approved by the Warrant Committee and the SelectBoard. He did not feel the
37 SelectBoard should propose changes to Warrants that have been approved. Discussion of
38 such a revision should take place on the floor of Town Meeting.

39
40 Chair Macauley felt that perhaps it should be reviewed. He agreed five years seemed
41 excessive.

42
43 Mr. Hart felt it was reasonable to expect discussion on the issue during the Town Meeting.
44 It would be good to have a legal opinion in preparation of that possible discussion.

45
46 Director Smith agreed to follow up by requesting a legal opinion.

1 Ms. Littlefield felt that once the Warrant was approved there was little leeway for change.
2 The Warrant is now printed. If the Town Meeting were occurring on the original date
3 intended, this discussion would be held there.
4

5 Director Smith felt that the donors of the land would likely have an opinion on the issue.
6

7 Chair Macauley felt it was still wise to know what the options are. It was requested that
8 Director Smith discuss the question with MMA.
9

10 Town Manager Durlin Lunt noted there are other Warrant Articles in which change has
11 been considered. Warrant has not been posted. Director Smith wondered how a Warrant
12 Article that has been voted on could be changed at this point.
13

14 Mr. Hart reiterated it was an issue that may very well be brought up on the floor of Town
15 Meeting. Regardless of what lease length is the better choice, he would like the Board to
16 have a legal opinion in hand should the question be asked.
17

18 Mr. Mooers asked when the Warrant would be posted, in light of the postponement to a
19 date uncertain. Town Clerk Claire Woolfolk stated that once a date is established for the
20 Town Meeting, the timeline is set into motion based on the meeting date. Per her
21 recollection, the Warrant must be posted for ten days prior to the Town Meeting. Once the
22 Warrant has been posted for seven days, no changes can be made. Clerk Woolfolk felt that
23 if the Warrant were going to be changed, another Public Hearing would most likely be
24 required.
25

26 There was no further discussion
27

28 **VII. Unfinished Business**

29 *A. Request authorization to sign Workers Compensation Safety Incentive Program* 30 *(WCSIP) acknowledgement form*

31 Manager Lunt reminded the Board that this program is taking the place of the Leaders
32 Program. Manager Lunt requested authorization to sign it on behalf of the Town.
33

34 MOTION: Mr. Hart moved, with Mr. Mooers seconding, authorizing the Town Manager
35 to sign Workers Compensation Safety Incentive Program (WCSIP) acknowledgement
36 form, as presented.
37

38 VOTE:

39 Rick Mooers: Aye

40 Wendy Littlefield: Aye

41 Martha Dudman: Aye

42 Matt Hart: Aye

43 Chair John Macauley: Aye

44 Motion approved 5-0.
45

46 *B. Requesting authorization for the purchase of the following in stock car from Darling's* 47 *Bangor Ford SUV and amending PO #20200040:(1) 2020 Ford Police Interceptor*

1 *Utility AWD for patrol equipped as outlined in their bid package for \$36,617 with a*
2 *trade in of our 2017 Ford SUV for \$5,000 and a net purchase price of \$31,617.00 to be*
3 *funded through the Police Equipment-Vehicle line, #14400110-57200 which has a*
4 *current balance of \$37,000*

5 MOTION: Mr. Mooers moved, with Ms. Littlefield seconding, authorization of the
6 purchase of the following in-stock car from Darling's Bangor Ford SUV and amending PO
7 #20200040:(1) 2020 Ford Police Interceptor Utility AWD for patrol equipped as outlined
8 in their bid package for \$36,617 with a trade in of our 2017 Ford SUV for \$5,000 and a net
9 purchase price of \$31,617.00 to be funded through the Police Equipment-Vehicle line,
10 #14400110-57200 which has a current balance of \$37,000, as presented. This change to
11 the order has been made because the vehicle originally ordered is unavailable due to the
12 Covid-19 virus. The virus has resulted in vehicle plants switching production to materials
13 and supplies required due to the pandemic. While the vehicle currently available surpasses
14 what the Police Chief intended to order, and is slightly more expensive, it is better outfitted
15 for the lighting required by the police department, thus creating potential cost savings after
16 purchase.

17
18 VOTE:

19 Rick Mooers: Aye

20 Wendy Littlefield: Aye

21 Martha Dudman: Aye

22 Matt Hart: Aye

23 Chair John Macauley: Aye

24 Motion approved 5-0.

25
26 *C. Consider recommendation to revise Town Meeting Warrant Article 30 to a new funding*
27 *amount of \$500,000*

28 Mr. Hart asked whether a Public Hearing would be required to discuss any potential
29 change. Manager Lunt confirmed that there would most likely be a Public Hearing to
30 discuss several potential proposed changes to the Warrant. Mr. Mooers felt Articles
31 involving money can be changed on the floor of Town Meeting. Manager Lunt affirmed
32 they could. Chair Macauley noted this was not an Article the Town would have required a
33 Public Hearing on.

34
35 Treasurer Kathy Mahar noted the amount can be changed, but not the funding source. A
36 new Article would be required should the funding source change. Regarding Due Process,
37 Treasurer Mahar felt that anything could be changed on a Warrant until the time it was
38 posted. The Warrant is still a draft at this point in time. Her feeling was that changing it
39 now would allow residents to see and understand the proposed change, as opposed to
40 introducing it on the floor.

41
42 MOTION: Mr. Mooers moved, with Mr. Hart seconding, approval of recommendation to
43 revise Town Meeting Warrant Article 30 to a new funding amount of \$500,000, as
44 presented.

1 Warrant Committee Chair Phil Lichtenstein felt amending the dollar amount would not
2 require reconvening the Warrant Committee. Amending the funding source would warrant
3 such action.

4
5 VOTE:

6 Rick Mooers: Aye

7 Wendy Littlefield: Aye

8 Martha Dudman: Aye

9 Matt Hart: Aye

10 Chair John Macauley: Aye

11 Motion approved 5-0.

12
13 *D. Consider recommendation to revise Town Meeting Warrant Article 31 from funding*
14 *source of Capital Gains Reserve Account 400-24200 to Undesignated Fund Balance*
15 *Account 100-38300*

16 It was noted this will require drafting a new Article for the Warrant. This change will
17 require approval from the Warrant Committee.

18
19 MOTION: Mr. Hart moved, with Mr. Mooers seconding, revision of Town Meeting
20 Warrant Article 31 from funding source of Capital Gains Reserve Account 400-24200 to
21 Undesignated Fund Balance Account 100-38300, as presented.

22
23 VOTE:

24 Rick Mooers: Aye

25 Wendy Littlefield: Aye

26 Martha Dudman: Aye

27 Matt Hart: Aye

28 Chair John Macauley: Aye

29 Motion approved 5-0

30
31 *E. Consider recommendation to revise Town Meeting Warrant Article 32 from funding*
32 *source of Capital Gains Reserve Account 400-24200 to Undesignated Fund Balance*
33 *Account 100-38300*

34 MOTION: Mr. Mooers moved, with Mr. Hart seconding, approval of recommendation to
35 revise Town Meeting Warrant Article 32 from funding source of Capital Gains Reserve
36 Account 400-24200 to Undesignated Fund Balance Account 100-38300, as presented.

37
38 VOTE:

39 Rick Mooers: Aye

40 Wendy Littlefield: Aye

41 Martha Dudman: Aye

42 Matt Hart: Aye

43 Chair John Macauley: Aye

44 Motion approved 5-0.

45
46 Treasurer Mahar stated another Article was required for LD1. \$100,000 was added to the
47 fund to reduce the tax commitment.

1 **VIII. New Business**

2 *A. MDI Farmers’ Market Public Space Special Event Application – Northeast Harbor*
3 *Village Green; Thursdays 9am – noon from June 20 – September 11, 2020*

4 Manager Lunt noted there will most likely be a new set of State Guidelines presented when
5 the State begins to reopen.

6
7 Director Smith suggested including the wording to include that such an event was subject
8 to ramifications or change based on the new Covid-19 virus rules

9
10 MOTION: Mr. Mooers moved, with Ms. Littlefield seconding, approval of MDI Farmers’
11 Market Public Space Special Event Application – Northeast Harbor Village Green;
12 Thursdays 9am – noon from June 20 – September 11, 2020, contingent upon the
13 requirement that vendors follow any changes in guidelines prescribed by the State in an
14 effort to curtail the Covid-19 virus, and with the understanding that the State may forbid
15 the operation of a Farmer’s Market during any or all of the span of time requested.

16
17 Mr. Mooers voiced concern that the Town was regulating the circumstances under which
18 the Farmer’s Market, and perhaps others, can conduct business. The Town may be setting
19 precedence.

20
21 Mr. Hart felt restrictions for such an event would come from a higher authority than the
22 Town. He did not feel the Town had to be specific regarding what is allowed. Mr. Hart
23 felt the State will most likely address Farmer’s Markets due to the fact they are widespread
24 across the state.

25
26 Ms. Littlefield worried about voting to approve such an event without the assurance that the
27 Town won’t then be forced to create and enforce rules. Perhaps tabling the issue for a
28 month would be a better option. Resident Mia Thompson agreed with Ms. Littlefield. The
29 State will know more in 30 days.

30
31 Director Smith felt the Motion presented covered any changing rules the State might
32 enforce. It must be made clear to those organizing the Farmer’s Market that holding the
33 event is contingent upon the State’s rules. But the Motion will allow them to begin their
34 planning for the season. Tabling a decision for 30 days provides very little time for event
35 coordinators to plan.

36
37 Town Clerk Woolfolk noted that the Town notifies those who are approved for events.
38 Any conditions spelled out by the SelectBoard are included in the notification. Clerk
39 Woolfolk would add to the letter that the event is subject to the Covid-19 guidelines as
40 approved by the State, and to bear in mind that gatherings like this may not be approved.

41
42 Mr. Hart felt the Town was only giving permission to use the space. Farmer’s Market
43 coordinators must abide by the rules set for them by the State. Those vendors that are part
44 of Farmer’s Markets are licensed and regulated by the State. Mr. Mooers pointed out that
45 the Town cannot set requirements less stringent than the State’s, but they can set more
46 stringent requirements if the Town deems them necessary.

47

1 VOTE:
2 Rick Mooers: Aye
3 Wendy Littlefield: Aye
4 Martha Dudman: Aye
5 Matt Hart: Aye
6 Chair John Macauley: Aye
7 Motion approved 5-0.

8
9 *B. Asti-Kim Corporation /DBA Asticou Inn Request for Liquor License Renewal*
10 MOTION: Ms. Dudman moved, with Ms. Littlefield seconding, approval of Asti-Kim
11 Corporation/DBA Asticou Inn Request for Liquor License Renewal, as presented.

12
13 VOTE:
14 Rick Mooers: Aye
15 Wendy Littlefield: Aye
16 Martha Dudman: Aye
17 Matt Hart: Aye
18 Chair John Macauley: Aye
19 Motion approved 5-0.

20
21 *C. Asti-Kim Corporation/DBA Asticou Inn Request for Special Amusement Permit*
22 *Renewal*
23 MOTION: Ms. Dudman moved, with Mr. Mooers seconding, approval of Asti-Kim
24 Corporation/DBA Asticou Inn Request for Special Amusement Permit Renewal, as
25 presented.

26
27 VOTE:
28 Rick Mooers: Aye
29 Wendy Littlefield: Aye
30 Martha Dudman: Aye
31 Matt Hart: Aye
32 Chair John Macauley: Aye
33 Motion approved 5-0.

34
35 *D. Journeys End Inc. d/b/a The Docksider 14 Sea St, Northeast Harbor request for Liquor*
36 *License Renewal*
37 MOTION: Mr. Mooers moved, with Mr. Hart seconding, approval of Journeys End Inc.
38 d/b/a The Docksider 14 Sea St, Northeast Harbor request for Liquor License Renewal, as
39 presented.

40
41 VOTE:
42 Rick Mooers: Aye
43 Wendy Littlefield: Aye
44 Martha Dudman: Aye
45 Matt Hart: Aye
46 Chair John Macauley: Aye
47 Motion approved 5-0.

1 E. Request approval and authorization for the Fire Chief to extend the current 2
2 firefighter, 24 hour, 7 days a week staffing schedule until May 31, 2020, as presented in
3 his memo of April 15, 2020

4 Fire Chief Mike Bender noted this was in line with the directive from the State of Maine
5 extension of the State of Emergency. The intent is to keep the firefighters safe. Chief
6 Bender will review the situation on May 15, 2020. Extending to the end of the month
7 allows for planning and scheduling, and so firefighters can plan around such a schedule.
8 Chief Bender believed the funds were available for the extension, but it would be close.
9

10 If Governor Mills ends the State of Emergency on May 15th, Chief Bender will look at the
11 situation, with the hope of ending the coverage, taking the state of the Town into account.
12 Fire personnel are aware the 24-hour coverage could end mid-May. Morale is good. On-
13 call firefighters have stepped up as well.
14

15 MOTION: Ms. Littlefield moved, with Mr. Hart seconding, approval and authorization for
16 the Fire Chief to extend the current 2-firefighter, 24-hour, 7 days a week staffing schedule
17 until May 31, 2020, as presented in his memo of April 15, 2020, as presented, and with a
18 review of the situation mid-May.
19

20 VOTE:

21 Rick Mooers: Aye

22 Wendy Littlefield: Aye

23 Martha Dudman: Aye

24 Matt Hart: Aye

25 Chair John Macauley: Aye

26 Motion approved 5-0.
27

28 F. Discuss the formation of a task force to address issues as re-opening of business occurs
29 Town Manager Lunt reported that the Town of Bar Harbor is considering such a task force.
30 Guidelines regarding business re-openings are anticipated from the State of Maine. Change
31 is anticipated. There may be issues the Town will have to help with as businesses open
32 back up. The Town should consider a task force and consider who might be appropriate
33 task force members.
34

35 Chamber of Commerce Director Micki Sumpter felt that a task force would be valuable. It
36 will provide the ability to help each other, and the ability to be on the same page as things
37 unfold proactively. The Town will still have to abide by State directives. Ms. Sumpter is
38 meeting with other island Chambers of Commerce on a weekly basis. She recommended
39 the Town create a task force that can then collaborate with other towns.
40

41 Manager Lunt suggested presenting some suggestions for task force members by the next
42 SelectBoard meeting.
43

44 Ms. Sumpter reported that Chambers of Commerce for all towns on the island have been in
45 contact. She was not aware of whether all Towns on the island were discussing or planning
46 task forces. Manager Lunt noted a League of Towns meeting was coming up at which it
47 could be discussed.

1 The types of members for a task force were discussed.

2
3 **IX. Other Business**

4 *A. Such other business as may be legally conducted*

5 MD365 Director Kathy Miller pointed out that the issues surrounding Broadband access in
6 Town have been made clear during the emergency. This may be the perfect time to
7 reassess the issue. She wondered if committees were allowed to meet during this time.
8 Manager Lunt confirmed committees were allowed to meet.

9
10 Ms. Thompson asked for clarification regarding the website and Covid-19 updates;
11 particularly the one stating those arriving in Town must quarantine for 14 days. The State
12 is allowing people to go outside for physical activity. Additionally, there is an asterisk on
13 the statement on the website.

14
15 Manager Lunt agreed to check in with the person who manages the website.

16
17 It was noted that the term “Quarantine” and the term “Sheltering in Place” are two different
18 things with different requirements. Ms. Thompson asserted the Town has made their rules
19 stricter than the State. It was clarified that “Quarantine” is a State requirement. Quarantine
20 requires food and medicine delivered before one’s arrival and prohibits one from leaving
21 one’s home. Sheltering in place allows one to go outside one’s home for exercise, or to the
22 store for necessary purchases.

23
24 Ms. Thompson asked for a definition of “arriving”.

25
26 It was clarified that anyone traveling, within the country or without, and who has been
27 away from the community, must quarantine upon arrival to Town, as described previously,
28 for 14 days.

29
30 There was no Other Business.

31
32 **X. Treasurer’s Warrants**

33 *A. Approve and Sign Treasurer’s Warrant AP2060 in the amount of \$393,266.73*

34 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval and signature of
35 Treasurer’s Warrant AP2060 in the amount of \$393,266.73, as presented.

36
37 VOTE:

38 Rick Mooers: Aye

39 Wendy Littlefield: Aye

40 Martha Dudman: Aye

41 Matt Hart: Aye

42 Chair John Macauley: Aye

43 Motion approved 5-0.

44
45 *B. Approve Signed Treasurer’s Payroll, State Fees, & PR Benefit Warrants AP2058,*
46 *AP2059, and PR2022, in the amounts of \$175.00, \$729.00, and \$116,532.72,*
47 *respectively*

1 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval of Signed
2 Treasurer's Payroll, State Fees, & PR Benefit Warrants AP2058, AP2059, and
3 PR2022, in the amounts of \$175.00, \$729.00, and \$116,532.72, respectively, as
4 presented.

5
6 VOTE:

7 Rick Mooers: Aye

8 Wendy Littlefield: Abstains

9 Martha Dudman: Aye

10 Matt Hart: Aye

11 Chair John Macauley: Aye

12 Motion approved 4-0-1 (Littlefield in Abstention).

13
14 *C. Acknowledge Treasurer's School Board AP/Payroll Warrants 11 and 21 in the amounts*
15 *of \$61,862.29 and \$83,087.51, respectively*

16 MOTION: Mr. Hart moves, with Ms. Littlefield seconding, acknowledgement of
17 Treasurer's School Board AP/Payroll Warrants 11 and 21 in the amounts of \$61,862.29 and
18 \$83,087.51, respectively, as presented.

19
20 VOTE:

21 Rick Mooers: Aye

22 Wendy Littlefield: Aye

23 Martha Dudman: Aye

24 Matt Hart: Aye

25 Chair John Macauley: Aye

26 Motion approved 5-0.

27
28 **XI. Adjournment**

29 MOTION: Mr. Mooers moved, with Ms. Littlefield seconding, adjournment.

30
31 VOTE:

32 Rick Mooers: Aye

33 Wendy Littlefield: Aye

34 Martha Dudman: Aye

35 Matt Hart: Aye

36 Chair John Macauley: Aye

37 Motion approved 5-0.

38
39 The Meeting adjourned at 5:08PM.

40
41
42 Respectfully Submitted,

43
44
45
46 Wendy Littlefield, Secretary

CONSENT AGENDA

League of Towns

A Collaborative Unit of Government Serving
Bar Harbor, Cranberry Isles, Ellsworth, Lamoine, Mount Desert,
Southwest Harbor, Swans Island, Tremont, Trenton, and
Acadia National Park
P.O. Box 248 Northeast Harbor, Maine 04662

Monthly Meeting Minutes

April 28, 2020

Zoom Remote Meeting

10:00 a.m.

- I. Call to Order. Chairman Lunt called the meeting to order at 10am. In attendance were Sonny Sprague (Swan's Island), Stu Marckoon, Cornell Knight, Christopher Saunders, Justin vanDongen, David Cole, Nina St. Germain, Liz Graves, Fred Ehrenbach, Marc Gousse.
- II. Adoption of Agenda. Marckoon moved, Knight seconded. The Chair called for a roll call vote. Lunt voted yes, VanDongen voted yes, Knight voted yes, Marckoon voted yes, Saunders voted yes, Sprague voted yes. Motion passed.
- III. Approval of Minutes

February 25, 2020. Moved Marckoon, seconded Knight. Lunt voted yes, Knight voted yes, Marckoon yes, Sprague yes, Saunders voted yes, VanDongen abstained because he was absent from that meeting. The motion passes.

Regular Meeting

- IV. Treasurer's Report: Review of the financial statements and possible adoption of a Motion "to accept the financial statements as sent".
Moved Knight, VanDongen seconded. The Chair called for a roll call vote. Lunt voted yes, Knight voted yes, Sprague voted yes, VanDongen voted yes, Saunders voted yes, Marckoon voted yes. The motion passes.

Marckoon shares that Cranberry Isles submitted dues payment. However, invoices not sent out yet because we don't know whether Gouldsboro will join. Lunt suggested that we send out invoices and if they end up being less, we can credit to next year's dues.

- V. Old Business:

VI. Regular Business:-

- a. Transportation (Standing item from elected official's workshop 2019))
- b. Affordable Housing. (Standing item from elected official's workshop 2019)
- c. Municipal Collaboration - (Standing item from elected officials workshop 2019)
- d. Solarization (Standing item from elected official's workshop 2019)
- e. Tick Borne Illness (Standing item from elected official's workshop 2019)

In light of Covid-19, these items were not discussed.

Members Reports - (Other topics of interest and importance to League members)

1. Discussion of LOT budget for 2020
2. COVID-19 update- How are you operating currently, what plans do you have when you are able to re-open to the public, Town Meetings etc.?

Lunt reported that Mount Desert closed office to public on 3/17/20. Reduced crew is in office to answer phones, respond to questions/issues. Some people are working primarily from home. Mount Desert has maintained a fairly normal operation.

Marckoon reports that Lamoine also has small crew working in the office, which is closed to the public. He reports that taxes are coming in pretty well. Marckoon also reports that GA applications have picked up. Normally he gets 1-2/year, but he received 3-4 in April. Interestingly, stimulus checks from federal government are not to be counted as income for GA purposes.

VanDongen reports that SWH is closed to the public. Any incoming documentation, including mail, is quarantined for 48 hours. He is in office one day/week. He has two employees two days a week. They have furloughed one employee. They are still paying health insurance for the furloughed employee. They have discussed setting interest rate on taxes to 0% or 1%. However, this is set by Town Meeting, so to reduce it would require a Town Meeting vote.

Sprague reports that Swan's Island Office closed to the public. They are very concerned about effect of downturn in lobster market and effect on taxes.

Knight reports that Bar Harbor is similar to other towns. They have put out a Polco question to residents and businesses. They are hearing desires to open businesses, but it will

take some work to draw out specifics from information. BH Town Council is going to hold a forum via Zoom to hear from residents. Saunders asks whether this would meet the requirements for a public hearing, and Knight says that he thinks so.

Cole reports that Ellsworth is using Zoom webinar.

Saunders asks whether other Towns are paying admin time. Some report that they have been able to provide work for employees that they can do from home. Others are paying admin time. Others still are doing a combination, and have furloughed some employees.

Regarding Town Meetings, Lunt reports that Mount Desert's is postponed to date uncertain. SWH is planning to have theirs the Monday before the state primary. Municipal election will be the date of the primary. The hope is that when they allow the primary, the state of emergency will be over and the schools will be open.

Lunt and VanDongen report that their towns are planning to use funds from the undesignated fund balance to reduce taxes.

[Knight had to leave meeting at 10:30am]

Gousse reports that schools have passed AOS, Swan's Island, and Cranberry Isles budgets. However, that doesn't mean that these are all set. He also reports that he is concerned that it will take 2-3 years to work through the repercussions of this situation. He states that schools are public buildings and may need to become triage centers in case they need to be used as such. Schools will be remote for remainder of school year. It's even possible that schools will remain closed in August.

St. Germain asks why Gousse expects a three year recovery. He states that he thinks economically, it will take that long to work through the repercussions.

Saunders asks whether schools know what their projected subsidies are. Gousse says that they do. If they don't have a budget by July 1, then last year's budget is their operating budget until a new budget is passed. However, it's uncertain how this will affect collective bargaining agreements. Gousse also shares that he will recommend to hold off on pre-K in SWH and Tremont for a year.

VanDongen asks whether schools are seeing savings since schools are closed. Usage of fuel and electricity is down. Food budget may actually be up because of increase in distribution.

VanDongen also asks whether schools might have extra supplies, such as hand sanitizer and toilet paper, and whether they could sell to the municipalities. Gousse responds that he has been in touch with local emergency departments. Schools have provided PPE to public safety entities. He is not aware whether the schools have a significant supply of sanitizer, but he will look into this. Similarly, he is not aware of any surplus toilet paper, but town managers can reach out to Marc with that specific request.

VanDongen asks whether school has furloughed any employees. Gousse says that short answer is no. All educators have been deemed essential. Teachers and coaches have been reaching out to students and documenting those contacts.

f. Future Meetings s

April 28, 2020 Tremont Zoom teleconference

May 26, 2020 SWH Town office

June 23, 2020 Lamoine Town Office

July 28, 2020 Cranberry Isles

August 2020- No meeting

September 29, 2020- Swan's Island (4th Tuesday conflicts with ICMA Conference)

October 27, 2020- Mount Desert Town Office

November 24, 2020- Bar Harbor Council Chambers

December 2020- No Meeting

VII. Next Agenda: Suggested discussion items for the next Agenda
VanDongen says that he can host next meeting on Zoom.

VIII. Adjournment

Marckoon moves, VanDongen Seconds. Lunt votes yes, Marckoon votes yes, Saunders yes, Sprague yes. Motion passes. Meeting adjourned at 11am.

Respectfully submitted,
Christopher Saunders

COMMISSIONERS SPECIAL MEETING

Learn more about **HANCOCK COUNTY** by visiting
www.co.hancock.me.us

Audio recordings of the meeting are available upon request

The regular meeting of the Hancock County Commissioners was brought to order by Commissioner Clark at 8:30 a.m. on **Tuesday March 17, 2020** in the conference room of the County courthouse located in Ellsworth, ME with Commissioners Blasi and Wombacher in attendance.

Due to COVID-19 concerns and precautions supported by the CDC, the commissioners agreed to restrict public attendance at the meeting, although the audio recording and the minutes are public record and available for review upon request.

The commissioners considered the possibility that one of them may need to attend a meeting remotely. CA Adkins was directed to research the legality of this, as well as how it would impact a quorum and voting privileges.

Adjustments to / approval of agenda:

MOTION: add coronavirus discussion and make this item 1 instead of public comment (Clark/Blasi 3-0, motion passed)

Public Comment has been suspended for this meeting due to Covid-19 precautions.

Coronavirus discussion-

JA Richardson questioned quarantine and travel. Several employees have gone on or are going on vacation and he would like guidance about allowing them to come back to work. The commissioners agreed that in the circumstance employees choose to take the risk to travel and have incidental contact that requires them to be quarantined (under CDC guidance), the expectation is that the employee will comply with the general conditions of being quarantined. If the county requires an employee to quarantine, the county will cover the wages; from today on if an employee involves him or herself in an at-risk activity that leads to quarantine the employee would be expected to use benefit time. If an employee feels at risk and wishes to self-quarantine but is not required by the county to be quarantined, the employee will be expected to use benefit time; if benefit time runs out the absence would be considered unpaid and will require commissioner approval. The commission agreed that if an employee needs to take time off and personal or vacation time is exhausted, then sick time may be used after review with the Department Head and HR. The commissioners wish to make these decisions affecting employees in the most compassionate manner possible, using scientific and technical considerations.

In the best interest of our employees, the commission agreed to temporarily halt construction on the RCC Expansion project. They will reassess as the COVID-19 situation develops.

Break 9:56 a.m. – 10:10 a.m.

Meeting Minutes:

MOTION: Approve the minutes of the March 3, 2020 Commissioners' Regular Meeting (Wombacher/Blasi 3-0, motion passed)

Jail:

MOTION: Promote part time Corrections Officer Trisha Cary to temporary full time Corrections Officer, effective March 14, 2020 (Wombacher/Blasi 3-0, motion passed)

MOTION: Promote Corrections Officer Rebecca Long to Corporal, effective March 21, 2020 (Wombacher/Blasi 3-0, motion passed)

The commissioners reviewed separate desks and storage for the meeting room, rather than countertop for the dais. They agreed to order one desk to view in person, if there was no fee for cancelling the desktop order.

Treasurer:

CA Adkins reviewed the 2019 unaudited financials with the Commission. All transfers have been done and the number should not change.

MOTION: transfer \$150,000 from account 1-3012-32 into Dept. 49 (Clark/Blasi 3-0, motion passed)

CA Adkins updated the Commission on the status of the TAN process. The approximate cost for the attorney is \$2,500.

MOTION: authorize the Treasurer's Department to borrow \$1.5 million on a Tax Anticipation Note (Clark/Wombacher 3-0, motion passed)

UT:

Orthoimagery document approval / signature

MOTION: sign the MOU with the State GIS library regarding the collection of orthoimagery expenses that we owe for the County's orthoimagery expenses (Blasi/Wombacher 3-0, motion passed)

MOTION: Sign the MOU with State GIS Bureau to commit to Hancock County Unorganized Territory expense for orthoimagery (Blasi/Wombacher 3-0, motion passed)

Commissioners:

MOTION: enter Executive Session under MRSA Title 1§405 6(E) to consult with Legal Counsel/Airport Contract item (Wombacher/Blasi 3-0, motion passed)

MOTION: enter Executive Session under MRSA Title 1§405 6(A) regarding the Airport Manager search (Blasi/Wombacher 3-0 motion passed)

MOTION: enter Executive Session under MRSA Title 1§405 6(D) for Union Contract Negotiations/SO contract update (Blasi/Wombacher 3-0, motion passed)

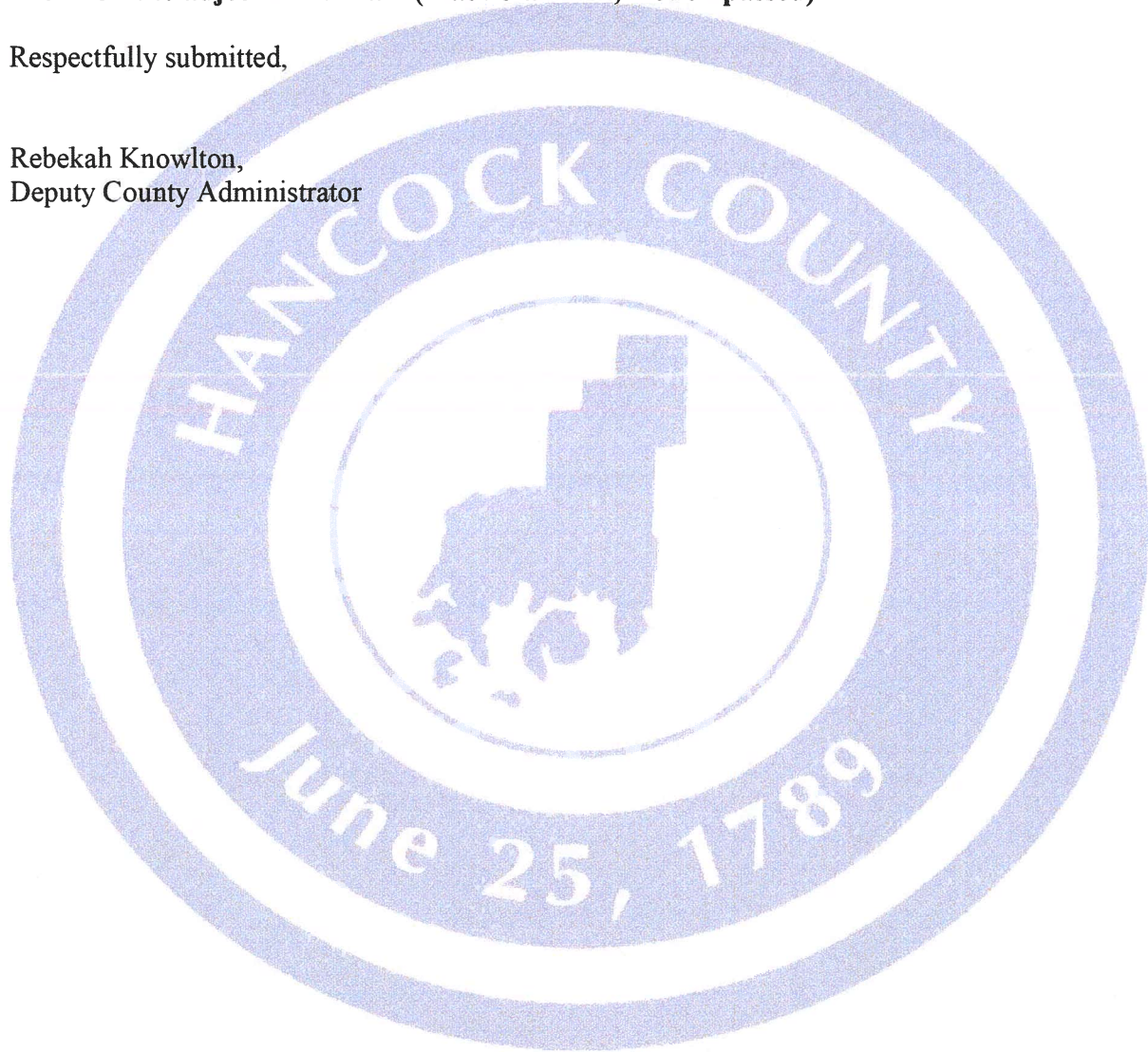
FOAA request update / BDN / Disciplinary Action-

The Bangor Daily News submitted a FOAA request regarding disciplinary action and settlement agreements. Deputy CA Knowlton said Attorney John Hamer has been contacted to review the actions to determine exactly what the public information is. Employees who are involved will be understandably upset, and will be informed through their department heads. The BDN requested that the County waive the fee involved by statute. The commissioners agreed not to waive the fee. Knowlton will send an estimate of \$150 and ask that it be paid in advance.

MOTION: to adjourn 11:39 am (Blasi/Clark 3-0, motion passed)

Respectfully submitted,

Rebekah Knowlton,
Deputy County Administrator



COMMISSIONERS SPECIAL MEETING

Learn more about **HANCOCK COUNTY** by visiting
www.co.hancock.me.us

The special meeting of the Hancock County Commissioners was brought to order by Commissioner Clark at 1:00 pm on Thursday March 26, 2020 in the conference room of the County courthouse located in Ellsworth, ME with Commissioner Wombacher in attendance.

MOTION: enter Executive Session under MRSA Title 1§405 6(A) to conduct an employment interview (Clark/Wombacher 2-0, motion passed)

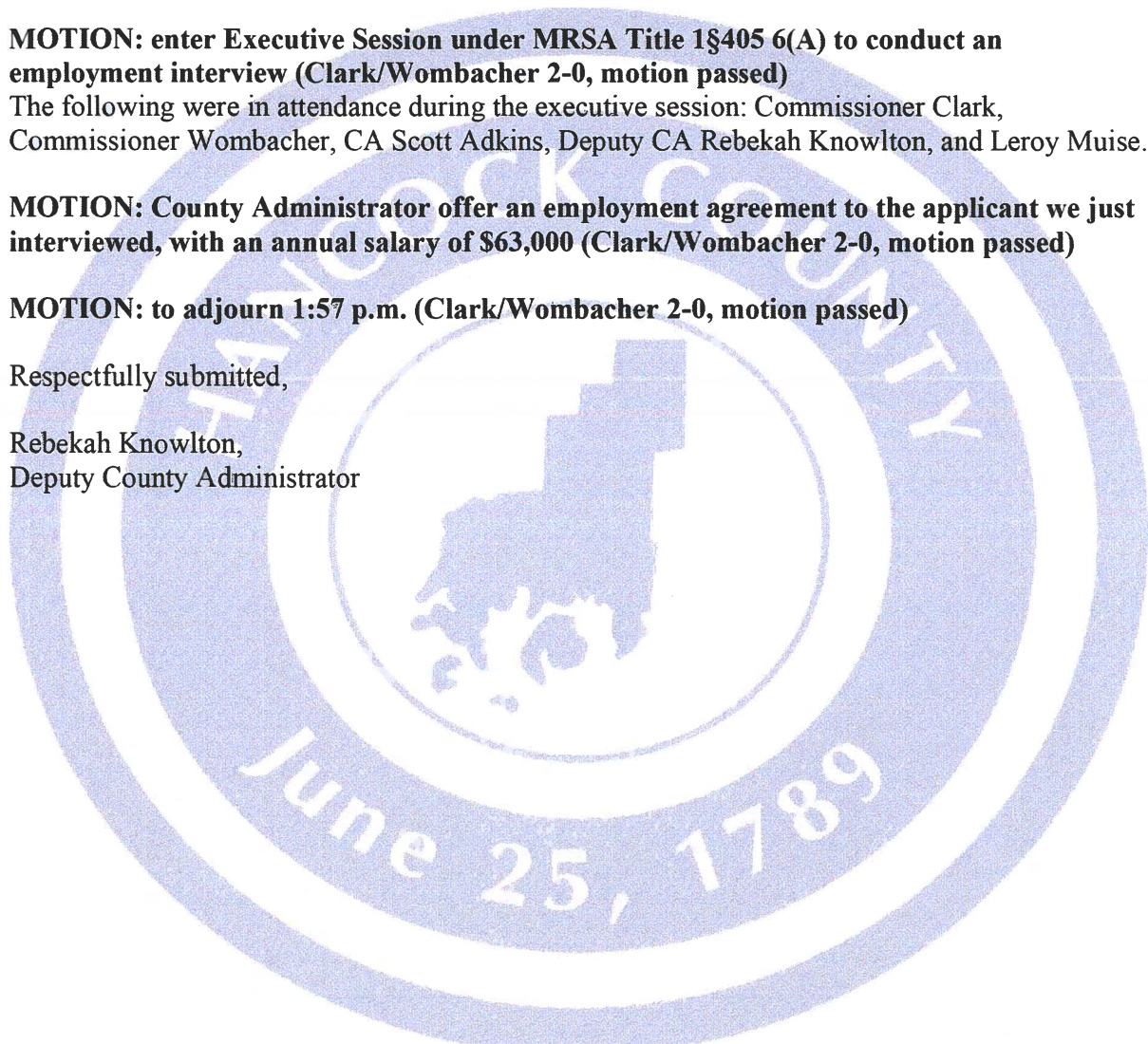
The following were in attendance during the executive session: Commissioner Clark, Commissioner Wombacher, CA Scott Adkins, Deputy CA Rebekah Knowlton, and Leroy Muise.

MOTION: County Administrator offer an employment agreement to the applicant we just interviewed, with an annual salary of \$63,000 (Clark/Wombacher 2-0, motion passed)

MOTION: to adjourn 1:57 p.m. (Clark/Wombacher 2-0, motion passed)

Respectfully submitted,

Rebekah Knowlton,
Deputy County Administrator



NEW BUSINESS

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.

Communications with Those Charged with Governance

April 9, 2020

Members of the Board of Selectmen
Town of Mount Desert
Mount Desert, ME 04463

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mount Desert, Maine (the Town) for the fiscal year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Mount Desert are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2019. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Town's financial statements was:

Management's estimate of the capital asset depreciation is based on estimated useful lives of the assets at the date of construction or acquisition. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriated level of management. Management has corrected all such misstatements. There were no material misstatements detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April, 9, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors.

Other Matters

We applied certain limited procedures to management discussion and analysis, budgetary comparison schedule, pension schedules, and other post-employment benefits schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on individual fund statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not

changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of management and the Members of the Board of Selectmen, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

TOWN OF MOUNT DESERT, MAINE

***FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT***

***FOR THE FISCAL YEAR
ENDED JUNE 30, 2019***

**TOWN OF MOUNT DESERT
 FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**TOWN OF MOUNT DESERT
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JUNE 30, 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

April 9, 2020

Members of the Board of Selectmen
Town of Mount Desert
Mount Desert, ME 04662

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mount Desert, Maine as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 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 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mount Desert, Maine as of June 30, 2019, and the respective changes in financial position for the 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, pension schedules, and other post-employment benefits schedules on pages 3-9, 58, 59-62, and 63-66, 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 Mount Desert, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 the schedule of expenditures of federal awards 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.

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 supplementary information and the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

TOWN OF MOUNT DESERT, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

Management of the Town of Mount Desert, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the year ended June 30, 2019. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Mount Desert, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net position – The assets of the Town exceeded its liabilities at year ending June 30, 2019 by \$37,120,984 (presented as “net position”). Of this amount, \$12,336,503 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 increased by \$1,241,135 (a 3.7 % increase) for the year ended June 30, 2019. Net position of governmental activities increased by \$1,062,554 (a 3.2% increase), while net position of business-type activities showed an increase of \$178,581 (a 5.6% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended June 30, 2019; the Town's governmental funds reported a combined ending fund balance of \$14,543,739 with \$3,162,453 being general unassigned fund balance. This unassigned fund balance represents approximately 18% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased by \$1,239,078 for the year ended June 30, 2019. New debt was issued for \$428,920 for crosswalks, and \$154,500 for a street sweeper. Existing debt obligations were retired according to schedule. Additional information on the Town's long-term debt can be found in Note 3G of the notes to the financial statements on pages 33-36 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are 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. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables. The government-wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using

the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 12-15 of this report. The basic proprietary fund financial statements can be found on pages 16-18 of this report. The fiduciary fund financial statements can be found on pages 19-20 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 21-57 of this report.

Required Supplementary Information

This section includes 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). This section also includes a schedule of proportionate share of net pension liability and schedule of employer contributions in relation to GASB Statement #68. This section also includes OPEB schedules related to GASB Statement #75. Required supplementary information can be found on pages 58-66 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

63% of the Town's net position reflects its 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 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.

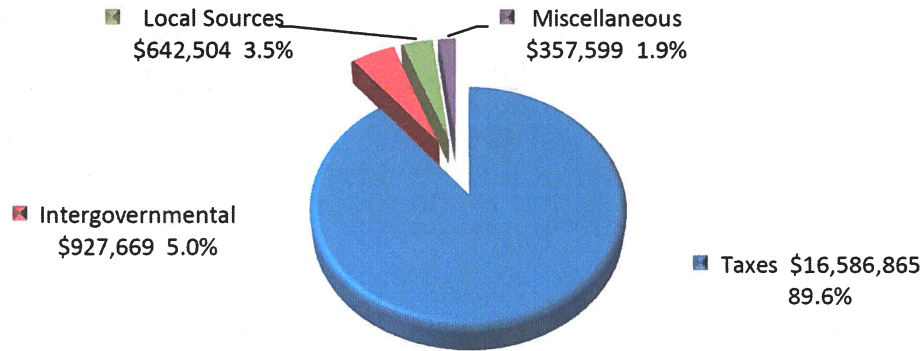
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>June 30, 2019 Total</i>	<i>June 30, 2018 Total</i>
Current Assets	16,120,756	1,459,855	17,580,611	17,987,384
Capital Assets	39,516,065	3,264,937	42,781,002	43,116,553
Total Assets	55,636,821	4,724,792	60,361,613	61,103,937
 <i>Total Deferred Outflows of Resources</i>	 511,974		 511,974	 481,926
 Total Assets and Deferred Outflows of Resources	 56,148,795	 4,724,792	 60,873,587	 61,585,863
Current Liabilities	3,741,273	159,071	3,900,344	4,068,236
Other Liabilities	18,264,752	1,210,000	19,474,752	19,852,900
Total Liabilities	22,006,025	1,369,071	23,375,096	23,921,136
 <i>Total Deferred Inflows of Resources</i>	 377,507		 377,507	 859,007
Net Investment in Capital Assets	21,357,808	1,944,937	23,302,745	22,338,000
Restricted	767,921	713,815	1,481,736	1,245,953
Unrestricted	11,639,534	696,969	12,336,503	13,221,767
Total Net Position	33,765,263	3,355,721	37,120,984	36,805,720
 Total Liabilities, Deferred Inflows, and Net Position	 56,148,795	 4,724,792	 60,873,587	 61,585,863

Changes in Net Position

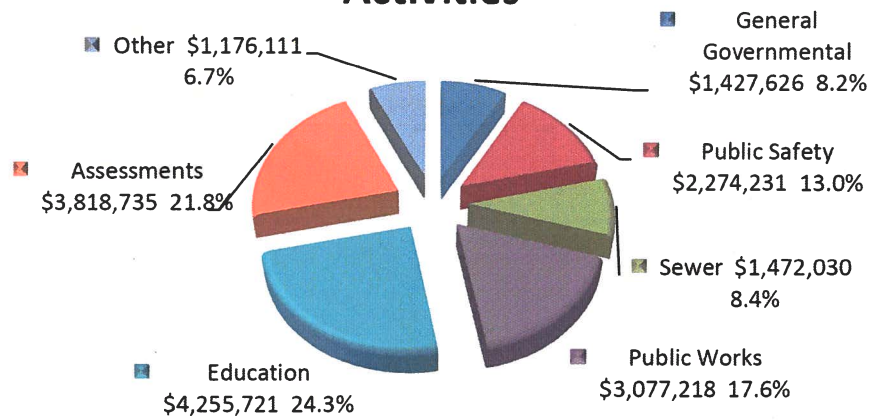
Approximately 90% of the Town's total revenue came from property and excise taxes, approximately 5% came from State subsidies and grants, and approximately 5% came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$2,009,084 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>June 30, 2019 Total</i>	<i>June 30, 2018 Total</i>
<i>Revenues:</i>				
Taxes	16,586,865		16,586,865	16,015,162
Intergovernmental Revenues	927,669		927,669	762,965
Local Sources	642,504	915,628	1,558,132	1,734,902
Fair Value Increase (Decrease)	196,685		196,685	289,192
Gain on Sale of Asset			-	48,500
Transfers In / Out	49,589	(49,589)	-	-
Miscellaneous	160,914		160,914	158,516
<i>Total</i>	18,564,226	866,039	19,430,265	19,009,237
<i>Expenses:</i>				
General Government	1,427,626		1,427,626	1,485,083
General Assistance & Rural Wastewater	179,734		179,734	171,677
Public Safety	2,274,231		2,274,231	2,336,109
Public Works	3,077,218		3,077,218	3,193,302
Sewer	1,472,030		1,472,030	1,622,237
Marine Dept.		687,458	687,458	683,387
Community Development	13,709		13,709	35,196
Debt Service	347,491		347,491	274,937
Other	339,634		339,634	314,439
Assessments	3,818,735		3,818,735	3,756,484
Education Programs	4,255,721		4,255,721	4,179,969
Capital Outlay	295,543		295,543	490,800
<i>Total</i>	17,501,672	687,458	18,189,130	18,543,620
<i>Changes in Net Position</i>	1,062,554	178,581	1,241,135	465,617

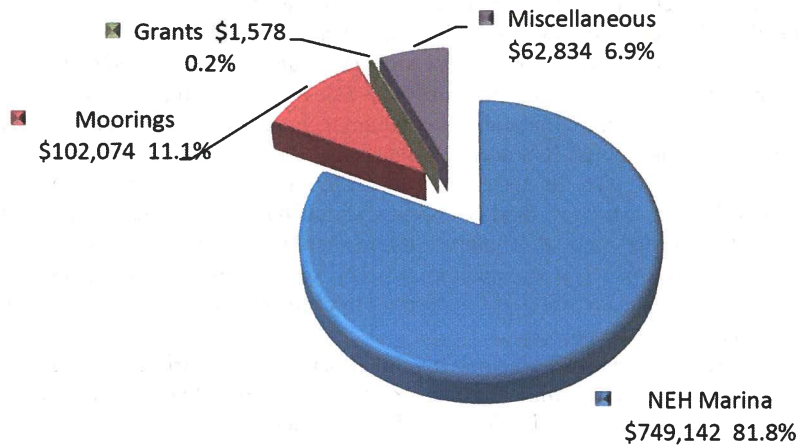
Revenues By Source - Governmental Activities



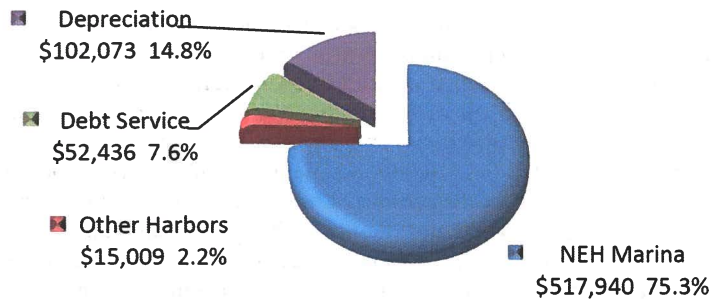
Expenditures By Source - Governmental Activities



Revenues By Source - Business-type Activities



Expenditures By Source - Business-type Activities



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 expendable 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 year, the Town's governmental funds reported ending fund balances of \$14,543,739, an increase of \$107,034 in comparison with the prior year. Approximately 22 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Proprietary Funds

The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

- \$53,478 positive variance in motor vehicle excise. The cost of new vehicles has increased greatly; therefore even though there are fewer vehicles, the overall MSRP on the new models, along with the increase of purchases of newer models to replace the older models, has contributed to these differences.
- \$52,836 positive variance in interest on investments. The increase in interest income on investments was majority due to the change from collateralized checking accounts to small balances maximums (\$25,000) checking accounts with individual ICS accounts retaining the excess cash up to \$3M. For this change to non-collateralization, BHBT gave us a secured interest rate of 1% instead of the .55%. Also, we moved everything over \$2M into a money market account which has an average yield of 1.6%. The reserve investments gained a minimal amount of interest due to small principal and market conditions.
- \$48,286 negative variance in town administration. The variance is due to unanticipated legal expenses involving a petition for reconsideration of the Maine Street revitalization project and arbitration expense as a result of collective bargaining process.
- \$57,136 positive variance in general government - unallocated. The variance is due to the amount paid to participants in our health reimbursement account program. It is budgeted to the amount that could be spent if everyone reached their maximums, but less than 50% was actually drawn.
- \$103,126 positive variance in police department. In general, this variance result is due to police chief sharing agreement with Bar Harbor, which reduces police chief expenses to Mount Desert police department. A patrolman's illness also resulted in unexpended funds from the salary and benefits lines. That patrolman used all available leave time, the remainder of the FMLA was unpaid and the backfilled the shifts were accomplished with staff paid at a lower rate.
- \$50,181 positive variance in dispatch. In general, the variance result is due to staffing turnover that resulted in salary and associated benefit lines being below budget estimates.
- \$51,732 positive variance in sewer operations. A primary reason there is money left is due to the diligence of staff in their preventative maintenance measures and overall operational expertise. We have \$9,500 remaining in technical services. Most of the funds were spent on addressing a motor oil leak from a portable generator, annual hoist inspections, and a water leak. We have \$5,100 remaining in outside lab/testing. The line was budgeted for \$10,000 in anticipation of conforming to our new DEP wastewater permits requirements. We applied for the permits 24 months ago; the one to be replaced expired 14 months ago. To date, we have not received the new permit. The greatest amount left unspent is that for sludge disposal, \$35,000 left of a \$96,000 budget. Some sludge is needed in the treatment process of a treatment plant. Some sludge has to be disposed of, "wasted", to maintain a mass balance.
- \$54,461 positive variance in community development. The variance is due to the committee overseeing the budget did not develop a series of community goals that would need the maximum amount of the funds budgeted for consultants.
- \$94,950 positive variance in overlay. The overlay estimate was based on the municipal valuation return's calculation which considers the maximum tax rate and the chosen tax rate. The overlay was to allow for abatements and or commitment corrections; however, no large abatements were considered nor approved.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$73,677,498, net of accumulated depreciation of \$30,896,496, leaving a net book value of \$42,781,002. Current additions include \$38,666 for Bracy Cove pump station, \$7,675 wireless headset and communication system, \$33,674 for police vehicle, \$204,500 street sweeper, \$16,833 truck engine, \$32,770 sewer pumps, \$373,501 for paving, and \$63,423 for NEH food vendor and farmers market. Additional information on the Town's capital assets can be found in Note 3E of the notes to the financial statements on pages 31-32 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 Mount Desert, P.O. Box 248, Northeast Harbor, ME 04662.

**TOWN OF MOUNT DESERT
STATEMENT OF NET POSITION
JUNE 30, 2019**

Exhibit A

<i>Assets</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Cash and Equivalents	5,636,697		5,636,697
Investments	6,407,969	708,816	7,116,785
Taxes and Liens Receivables	123,835		123,835
Bonds Receivables	3,214,370		3,214,370
Accounts Receivable	469,102		469,102
Internal Balances		751,039	751,039
Prepaid Expenditures	266,817		266,817
Inventory	1,966		1,966
Capital Assets:			
Land	2,624,097		2,624,097
Construction Work in Progress	1,355,137		1,355,137
Other Capital Assets, Net of Depreciation	35,536,831	3,264,937	38,801,768
Total Assets	55,636,821	4,724,792	60,361,613
 <i>Deferred Outflows of Resources:</i>			
Related to Pensions and Other Post Employment Benefits	511,974		511,974
Total Deferred Outflow of Resources	511,974		511,974
 Total Assets and Deferred Outflows of Resources	56,148,795	4,724,792	60,873,587
 <i>Liabilities</i>			
Accounts Payable	298,984	5,730	304,714
Retainage Payable	17,839		17,839
Accrued Interest Payable		39,623	39,623
Accrued Compensated Absences	265,197	3,718	268,915
Accrued Salaries Payable	344,759		344,759
Internal Balances	751,039		751,039
Long-term Liabilities:			
Net Pension Liability	943,690		943,690
Net Other Post Employment Benefits Liability	1,226,260		1,226,260
Due Within One Year	2,063,455	110,000	2,173,455
Due in More Than One Year	16,094,802	1,210,000	17,304,802
Total Liabilities	22,006,025	1,369,071	23,375,096
 <i>Deferred Inflows of Resources:</i>			
Property Taxes Collected in Advance	81,664		81,664
Related to Pensions and Other Post Employment Benefits	295,843		295,843
Total Deferred Inflows of Resources	377,507	-	377,507
 <i>Net Position</i>			
Net Investment in Capital Assets	21,357,808	1,944,937	23,302,745
Restricted	767,921	713,815	1,481,736
Unrestricted	11,639,534	696,969	12,336,503
Total Net Position	33,765,263	3,355,721	37,120,984
 Total Liabilities, Deferred Inflows of Resources, and Net Position	56,148,795	4,724,792	60,873,587

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit B

Functions/Programs Primary Government	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants	Governmental Activities	Business-type Activities	Total
<i>Governmental Activities</i>						
General Government	1,427,626	116,527		(1,311,099)		(1,311,099)
General Assistance & Rural Wastewater Support	179,734			(179,734)		(179,734)
Public Safety	2,274,231	5,564		(2,268,667)		(2,268,667)
Public Works	3,077,218	1,082		(3,076,136)		(3,076,136)
Sewer	1,472,030	725		(1,471,305)		(1,471,305)
Community Development	13,709			(13,709)		(13,709)
Debt Service	347,491			(347,491)		(347,491)
Other	339,634			(339,634)		(339,634)
Education	4,255,721	73,616	313,100	(3,869,005)		(3,869,005)
Assessments	3,818,735			(3,818,735)		(3,818,735)
Capital Outlay	295,543			(295,543)		(295,543)
Total Governmental Activities	17,501,672	197,514	313,100	(16,991,058)		(16,991,058)
<i>Business-type Activities</i>						
Marina	687,458	899,051	1,578		213,171	213,171
Total Business-type Activities	687,458	899,051	1,578		213,171	213,171
Total Primary Government	18,189,130	1,096,565	314,678	(16,991,058)	213,171	(16,777,887)
<i>General Revenues:</i>						
Taxes						
Property				15,905,274		15,905,274
Auto Excise				653,478		653,478
Boat Excise				28,113		28,113
Intergovernmental Revenues				540,138		540,138
Increase (Decrease) in Fair Market Value				196,685	14,999	196,685
Other Local Sources				680,335	(49,589)	695,334
Transfers Marina				49,589	(34,590)	-
Total Revenues, Special Items and Transfers				18,053,612	(34,590)	18,019,022
<i>Changes in Net Position</i>						
				1,062,554	178,581	1,241,135
Net Position - Beginning, as restated				32,702,709	3,177,140	35,879,849
Net Position - Ending				33,765,263	3,355,721	37,120,984

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

Exhibit C
Page 1 of 2

<i>Assets</i>	<i>General Fund</i>	<i>Northeast Village Center</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Cash and Equivalents	5,636,697			5,636,697
Investments	4,635,930		1,772,039	6,407,969
Receivables				
Taxes	4,091			4,091
Tax Liens	119,744			119,744
Bonds		2,129,525	1,084,845	3,214,370
Other	260,536		208,566	469,102
Prepaid Expenditures	266,817			266,817
Inventory	1,966			1,966
Due from Other Funds	2,895	1,495,084	1,714,655	3,212,634
Total Assets	10,928,676	3,624,609	4,780,105	19,333,390
 <i>Liabilities</i>				
Accounts Payable	266,059		32,925	298,984
Retainage Payable		9,579	8,260	17,839
Accrued Salaries Payable	344,759			344,759
Due to Other Funds	3,313,189		650,484	3,963,673
Total Liabilities	3,924,007	9,579	691,669	4,625,255
 <i>Deferred Inflows of Resources:</i>				
Property Taxes Collected in Advance	81,664			81,664
Unavailable Property Tax Revenue	82,732			82,732
Total Deferred Inflows of Resources	164,396	-	-	164,396
 <i>Fund Balances</i>				
Nonspendable	1,886		8,438	10,324
Restricted	757,597			757,597
Committed	2,777,677	3,615,030	4,077,388	10,470,095
Assigned	140,660		2,610	143,270
Unassigned	3,162,453			3,162,453
Total Fund Balances	6,840,273	3,615,030	4,088,436	14,543,739
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	10,928,676	3,624,609	4,780,105	19,333,390

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

Exhibit C
Page 2 of 2

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance	14,543,739
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$30,059,962	39,516,065
Deferred outflows of resources related to pension plans	485,984
Deferred outflows of resources related to other post employment benefits	25,990
Deferred inflows of resources related to pension plans	(223,624)
Deferred inflows of resources related to other post employment benefits	(72,219)
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Net Pension Liability	(943,690)
Net Other Post Employment Benefits Liability	(1,226,260)
Property Taxes Collected in Advance	82,732
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Bonds Payable	(18,083,158)
Accrued Compensated Absences	(265,197)
Capital Leases Payable	(75,099)
Net Position of Governmental Activities	<u><u>33,765,263</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit D
Page 1 of 2

	<i>General Fund</i>	<i>Northeast Village Center</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues				
Taxes	16,554,231			16,554,231
Intergovernmental Revenues	868,668		59,001	927,669
Local Sources	338,626	53,272	250,606	642,504
Fair Value Increase (Decrease)	196,685			196,685
Miscellaneous	160,914			160,914
Total Revenues	18,119,124	53,272	309,607	18,482,003
Expenditures				
Current:				
General Government	1,330,007		23,548	1,353,555
General Assist. & Rural Wastewater Suppo	179,734			179,734
Public Safety	2,082,402		2,942	2,085,344
Public Works	2,546,549		242,723	2,789,272
Sewer	910,210		32,770	942,980
Community Development	12,744		965	13,709
All Other	339,534		100	339,634
Education Programs	4,453,130			4,453,130
Assessments	3,818,735			3,818,735
Debt Service	1,588,839		19,150	1,607,989
Capital Outlay		357,719	911,677	1,269,396
Total Expenditures	17,261,884	357,719	1,233,875	18,853,478
Excess of Revenues Over (Under) Expenditures	857,240	(304,447)	(924,268)	(371,475)
Other Financing Sources (Uses)				
Bond Proceeds			428,920	428,920
Transfers from Other Funds	129,855		905,497	1,035,352
Transfers to Other Funds	(927,117)		(58,646)	(985,763)
Total Other Financing Sources (Uses)	(797,262)	-	1,275,771	478,509
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	59,978	(304,447)	351,503	107,034
Fund Balance - July 1	6,780,295	3,919,477	3,736,933	14,436,705
Fund Balance - June 30	6,840,273	3,615,030	4,088,436	14,543,739

(Continued)

The notes to financial statements are an integral part of this statement.

**TOWN OF MOUNT DESERT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Exhibit D
Page 2 of 2**

Net change in fund balances - total governmental funds	107,034
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	1,682,223
Capital asset disposals	(8,690)
Depreciation expense	(1,907,011)
	<u>(233,478)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unavailable Property Tax Revenue	32,634
	<u>32,634</u>
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Capital lease obligation principal payments	61,218
New Debt	(428,920)
General obligation bond principal payments	1,557,998
	<u>1,190,296</u>
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:	
Deferred Outflows of Pension and Other Post Employment Benefits	511,974
Deferred Inflows of Pension and Other Post Employment Benefits	(295,843)
Net Pension Liability	(311,405)
Net Other Post Employment Benefit Liability	15,828
Accrued compensated absences	45,514
	<u>(33,932)</u>
Change in net position of governmental activities	<u>1,062,554</u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2019

Exhibit E

<i>Assets</i>	<i>Marina Fund</i>
Current Assets:	
Investments	708,816
Due from Other Funds	751,039
Total Current Assets	1,459,855
Noncurrent Assets:	
Capital Assets, net	3,264,937
Total Noncurrent Assets	3,264,937
Total Assets	4,724,792
 Liabilities and Net Position	
Liabilities	
Current Liabilities:	
Accrued Interest Payable	39,623
Accounts Payable	5,730
Long-term Liabilities:	
Due Within One Year	110,000
Due in More Than One Year	1,210,000
Total Liabilities	1,365,353
 Net Position	
Net Investment in Capital Assets	1,944,937
Restricted	713,815
Unassigned	700,687
Total Net Position	3,359,439
Total Liabilities and Net Position	4,724,792
 Amounts reported for business activities in the Statement of Net Position are different because:	
Total Net Position	3,359,439
 Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Accrued Compensated Absences	(3,718)
	<u>(3,718)</u>
Net Position of Business Activities	<u>3,355,721</u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT

Exhibit F

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<i>Marina Fund</i>			<i>Variance</i>
	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Favorable (Unfavorable)</i>
Operating Revenues:				
NEH Marina	516,643	516,643	749,142	232,499
Moorings	107,000	107,000	102,074	(4,926)
Launch Services	20,000	20,000	20,890	890
Agent Fees	17,000	17,000	16,097	(903)
Pump Out Grant	2,000	2,000	1,578	(422)
Ticket Booth Fees	2,500	2,500	2,551	51
Marina Concessions	9,500	9,500	8,297	(1,203)
Total Operating Revenues:	<u>674,643</u>	<u>674,643</u>	<u>900,629</u>	<u>225,986</u>
Operating Expenditures:				
NEH Marina	479,703	479,703	520,745	(41,042)
Seal Harbor Marina	9,250	9,250	3,664	5,586
Bartlett Narrows Harbor	4,600	4,600	11,345	(6,745)
Somesville Harbor	350	350		350
Debt Service	52,700	52,700	52,436	264
Depreciation			102,073	(102,073)
Total Operating Expenditures	<u>546,603</u>	<u>546,603</u>	<u>690,263</u>	<u>(143,660)</u>
Net Operating Income	<u>128,040</u>	<u>128,040</u>	<u>210,366</u>	<u>82,326</u>
Non-operating Revenues (Expenses)				
Interest Revenue			14,999	14,999
Total Non-operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>14,999</u>	<u>14,999</u>
Net Income (Loss) before contributions and transfers	<u>128,040</u>	<u>128,040</u>	<u>225,365</u>	<u>97,325</u>
Transfer to Other Funds	<u>(128,040)</u>	<u>(128,040)</u>	<u>(49,589)</u>	<u>78,451</u>
Change in Net Position	<u>-</u>	<u>-</u>	<u>175,776</u>	<u>175,776</u>
Total Net Position - Beginning			<u>3,183,663</u>	
Total Net Position - Ending			<u>3,359,439</u>	
Net change in fund balances - total business funds			175,776	
Amounts reported for business activities in the Statement of Activities are different because:				
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 business funds:				
Accrued compensated absences			2,805	
			<u>2,805</u>	
Change in net position of business activities			<u>178,581</u>	

The notes to financial statements are an integral part of this statement.

**TOWN OF MOUNT DESERT
 ALL PROPRIETARY FUND TYPES
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Exhibit G

	Marina Fund
<i>Cash Flows from Operating Activities</i>	
Received from Customers	900,629
Payments to Suppliers	(251,860)
Payments to Employees	(283,894)
Other Receipts (Payments)	(178,876)
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	185,999
	<hr/>
<i>Cash Flows from Capital and Related Financing Activities</i>	
Principal Paid on Capital Debt	(110,000)
Disposals of Capital Assets	
Purchases of Capital Assets	
	<hr/>
<i>Net Cash Used in Capital and Related Financing Activities</i>	(110,000)
	<hr/>
<i>Cash Flows from Investing Activities</i>	
Net Purchase/Sales of Investment	(90,998)
Interest and Dividends	14,999
	<hr/>
<i>Net Cash Provided by (Used in) Investing Activities</i>	(75,999)
	<hr/>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	-
	<hr/>
<i>Balances - beginning of the year</i>	-
	<hr/>
<i>Balances - end of the year</i>	-
	<hr/> <hr/>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i>	
Net Operating Income (Loss)	175,776
Adjustment to Reconcile Net Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	102,073
(Increase) Decrease in Due from Other Funds	(92,307)
Increase (Decrease) in Accrued Interest Payable	406
Increase (Decrease) in Accounts Payable	51
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	185,999
	<hr/> <hr/>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

Exhibit H

<i>Assets</i>	<i>Private Purpose Trust Fund Horace Reynolds Scholarship Fund</i>
Investments	14,060
Total Assets	14,060
 <i>Liabilities and Net Position</i>	
Liabilities	
Due to Other Funds	-
Total Liabilities	-
Net Position	
Restricted	13,089
Unassigned	971
Total Net Position	14,060
Total Liabilities and Net Position	14,060

The notes to financial statements are an integral part of this statement.

**TOWN OF MOUNT DESERT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Exhibit I

	<u><i>Private Purpose Trust Fund Horace Reynolds Scholarship Fund</i></u>
Revenues	
Investment Income	733
	<u>733</u>
Expenditures	
Scholarships	153
Total Expenditures	<u>153</u>
Excess of Revenues Over (Under) Expenditures	580
Net Position - July 1	<u>13,480</u>
Net Position - June 30	<u>14,060</u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Mount Desert have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town of Mount Desert operates under an elected Board of Selectmen and Town Manager form of government. The Town's major operations include public works, public safety, fire protection, education, and general administrative services.

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 non-fiduciary 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 various intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. 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*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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*, as are the proprietary fund and trust fund financial statements. Revenues are recognized when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Agency funds, reporting only assets and liabilities, have no measurement focus but use the accrual basis of accounting.

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

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

on long-term debt, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales taxes, interdepartmental charges and intergovernmental revenues are considered susceptible to accrual. Special assessments are recorded as revenues in the year the assessment become current. Annual installments not yet due are reflected as special assessment receivables and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The General Fund is used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

The Northeast Village Center accounts for all the Town funds designated for Northeast Village Center improvements project.

The Town reports the following major enterprise fund:

The marina fund accounts for the activities of the harbor department. The Town operates the harbor collection system and related administrative costs.

Additionally, the Town reports the following fund types:

Nonexpendable trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and charges between the business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

In the statement of activities, amounts reported as program revenue 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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 and Net Position or Fund Equity

1. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Maine Statute 5705 Title 30-A and as provided in the authorized investment guidelines of the Maine Statutes 5711 through 5719 in effect on the date the investment is made.

Investments in the Pension Trust Fund are carried at fair value. Investments in other funds are carried at fair value, except for short-term investments, which are reported at amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value, based on relevant market information of similar financial instruments. Income from investments held by the individual funds is recorded in the respective funds as it is earned.

2. Receivables

Transactions between funds that results in outstanding balances are reported as due to/from other funds.

Property taxes receivable not expected to be collected within 60 days from year's end are classified as unavailable property tax revenue. At June 30, \$82,732 had been so classified and reported on the general fund balance sheet. Property taxes were levied on July 1 on property values assessed on April 1. Taxes were due on July 1, with interest at 8% beginning September 1. Tax liens are placed on real property within 12 months following the tax commitment date if taxes remain delinquent. Liens were placed on May 28, 2019 for the 2018 commitment. The Town has the authority to foreclose on property eighteen months after the filing of the liens if the lien amount and associated costs remain unpaid.

3. Inventories

Inventories are valued at cost. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

4. 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.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

4. Capital Assets (continued)

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.

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

<u>Assets</u>	<u>Years</u>
Buildings	20-40
Infrastructure	10-50
Equipment	3-20

5. 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 of resources represent an acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The School Department has an item that qualifies as deferred outflows of resources, and it has an item that qualifies as a deferred inflow. Both items are related to pensions. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and an inflow of resources (revenue) in the period that the amounts become available.

6. 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 Employees Retirement System (System) and additions to/deductions from MPERS' fiduciary net position have been determined on the same basis as they are reported by MPERS. 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 recorded when incurred.

7. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net positions of the Maine Education Association Benefits Trust (MEABT) and Maine Municipal Employees Health Trust (MMEHT) and additions to / deductions from their fiduciary net position have been determined on the same basis as they are reported by MEABT and MMEHT. 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 recorded when incurred.

8. Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

8. Compensated Absences

an expense and liability of the fund as the benefits accrue to employees. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

9. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position.

Under State Law, no municipality can incur debt which would cause its total outstanding debt, exclusive of debt incurred for school, storm or sanitary sewer, energy facilities, or municipal airports, to exceed 7.50% of its last full state valuation. A municipality may incur debt for schools not exceeding 10%, storm or sanitary sewers 7.50%, and municipal airports, water districts and special purpose districts 3% of its last full state valuation. In no event can the total debt exceed 15% of its last full valuation. Full state valuation is the valuation of taxable property as certified by the State Tax Assessor, adjusted to 100%.

At June 30, the Town of Mount Desert is in compliance with the above requirements.

10. Fund Balances/Net Position

Fund Balances

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, 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 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 government through town meeting voting and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Town Manager and Department Managers.

Unassigned – includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

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

The Town does not have a formal minimum fund balance policy.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

10. Fund Balances/Net Position (continued)

Fund Balances

The Town has identified June 30, 2019 fund balances on the balance sheet as follows:

	<i>General</i>	<i>Northeast</i>	<i>Other</i>	
	<i>Fund</i>	<i>Village</i>	<i>Governmental</i>	
	<i>Fund</i>	<i>Center</i>	<i>Funds</i>	<i>Total</i>
<u>Nonspendable</u>				
School Inventory	1,886			1,886
Frank Stanley Principal			4,196	4,196
Cemetery Principal			4,242	4,242
<u>Restricted</u>				
School Department	706,109			706,109
Municipal Revenue Sharing	28,749			28,749
Planning Grant	22,739			22,739
<u>Committed</u>				
Town Reserves	2,777,677			2,777,677
NEH WW Collect System			407,279	407,279
Street Light Project			44,608	44,608
Northeast Village Center		3,615,030		3,615,030
Rte 3 Improvements			112,482	112,482
Otter Creek Landing			7,366	7,366
MD Crosswalks			428,920	428,920
Rte 198 Project			13,402	13,402
Broadband Services			255,385	255,385
NEH Sylvan Neighborhood			146,957	146,957
Rte 198 DOT Phase 2			451,507	451,507
MD Crosswalks Phase 1			86,459	86,459
NEH Summit Road Improvements			22,025	22,025
NEH Village Green Irrigation			7,130	7,130
Brookside Road			9,900	9,900
Municipal Garage			3,700	3,700
Dodge Point Bait House			168,420	168,420
Steamboat Wharf Rd Wall			160,000	160,000
Capital Imp. Program			1,751,848	1,751,848
<u>Assigned</u>				
Shellfish Fund	14,630			14,630
Encumbrances	126,030			126,030
Frank Stanley Income			2,610	2,610
<u>Unassigned</u>				
General Fund	3,162,453			3,162,453
Total Fund Balance	6,840,273	3,615,030	4,088,436	14,543,739

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

7. Fund Balances/Net Position (continued)

Net Position

Net position are 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 consists 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. If there are significant unspent related debt proceeds at year-end, the portions of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital 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.

Unrestricted – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the government’s general fund and school department operating fund except the Town does not budget for the revenues and expenditures associated with the employer’s teacher retirement contribution made by the State of Maine on behalf of the town to the Maine State Retirement System; and encumbrances which are considered to be expenditures for budgetary purposes.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at fiscal year end to the extent that they have not been encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 2018-2019, \$500,000 of the beginning General Fund fund balance was applied for this purpose.

Reserve funds, once established by the Town Meeting, may be expended with approval of the Board of Selectmen for the purpose for which the reserve was established.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments are carried forward to supplement appropriations of the subsequent year. The General Fund reserve for encumbrances totals \$126,030 at June 30 and is detailed in Exhibit A-2.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - DETAILED NOTES ON ALL FUNDS

A. 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 of state law. State Statute 5706 require banks to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town Treasurer in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of Federal Deposit Insurance Town (FDIC).

One or more of the financial institutions holding the Town's cash accounts are participating in the FDIC Transaction Account Guarantee Program. All time and savings deposits owned by the Town's official custodian are insured up to \$250,000 by the FDIC. Separately, all demand deposits owned by the Town's official custodian are insured up to \$250,000 by the FDIC. Any cash deposits or certificates of deposits in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent for the Town and thus no custodial risk exists.

At June 30, the carrying amount of the Town's deposits was \$5,636,697 and the bank balance was \$5,439,182. Of the bank balance, \$2,162,595 was covered by federal depository insurance and \$3,276,587 was collateralized through Bar Harbor Bank & Trust and First Advisors.

B. Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the town's mission, the town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a narrative format for the fair value disclosures.

The Town categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2019:

- U.S. Treasury securities and common stock of \$6,407,667 are valued using quoted market prices (Level 1 inputs)

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

C. Property Taxes

Property taxes were levied for the fiscal year as follows:

Assessed Value		2,069,523,820
Tax Rate (per \$1,000)		<u>7.67</u>
Commitment		<u><u>15,873,248</u></u>
Appropriations		17,511,975
Less:		
State Municipal Revenue Sharing	30,000	
Homestead Reimbursement	53,115	
BETE Reimbursement	2,050	
Other Revenue	<u>1,553,562</u>	
		<u><u>1,638,727</u></u>
Net Assessment for Commitment		<u><u>15,873,248</u></u>

Uncollected taxes and liens at June 30 for the current year commitment totaled \$83,342. Unpaid liens for remainder of years at June 30 totaled \$37,402.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at June 30, 2019 were as follows:

	<u><i>Interfund Receivable</i></u>	<u><i>Interfund Payable</i></u>
General Fund	2,895	3,313,189
Capital Project Funds	3,209,739	650,484
Marina Fund	751,039	
Totals	<u>3,963,673</u>	<u>3,963,673</u>

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental and Fiduciary Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental and Proprietary Fund financial statements. Of the balances above, the general fund receivable is expected to be repaid over the next year. The general fund payable is expected to be funded through future appropriations with a majority of the balance being paid through the next year's appropriations and funding.

Transfers To/From Other Funds at June 30, 2019, were as follows:

	<u><i>Transfers From</i></u>	<u><i>Transfers To</i></u>
General Fund	129,855	927,117
Capital Projects	905,497	58,646
Marina Fund		49,589
Totals	<u>1,035,352</u>	<u>1,035,352</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (3) transfer funds to general fund to cover expenditures voted on per Selectmen.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

E. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
Governmental Activities;				
<i>Capital assets not being depreciated</i>				
Land	2,624,097			2,624,097
Construction Work in Progress	444,708	973,853	(63,424)	1,355,137
 <i>Capital assets being depreciated</i>				
Buildings	25,470,622	38,666		25,509,288
Equipment	6,144,087	295,452	(24,828)	6,414,711
Infrastructure	33,235,121	437,675		33,672,796
<i>Total capital assets being depreciated</i>	<u>64,849,830</u>	<u>771,793</u>	<u>(24,828)</u>	<u>65,596,795</u>
 <i>Less accumulated depreciation for</i>				
Buildings	8,562,921	567,548		9,130,469
Equipment	3,225,846	413,468	(16,139)	3,623,175
Infrastructure	16,380,325	925,995		17,306,320
<i>Total accumulated depreciation</i>	<u>28,169,092</u>	<u>1,907,011</u>	<u>(16,139)</u>	<u>30,059,964</u>
<i>Net capital assets being depreciated</i>	<u>36,680,738</u>	<u>(1,135,218)</u>	<u>(8,689)</u>	<u>35,536,831</u>
Governmental Activities Capital Assets, net	<u><u>39,749,543</u></u>	<u><u>(161,365)</u></u>	<u><u>(72,113)</u></u>	<u><u>39,516,065</u></u>

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

E. Capital Assets

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Business-type Activities;</i>				
<i>Capital asset not being depreciated</i>				
Land	103,201			103,201
<i>Capital assets being depreciated</i>				
Marina	3,998,270			3,998,270
<i>Total capital assets being depreciated</i>	3,998,270	-	-	3,998,270
<i>Less accumulated depreciation for</i>				
Marina	734,461	102,073		836,534
<i>Total accumulated depreciation</i>	734,461	102,073	-	836,534
<i>Net capital assets being depreciated</i>	3,263,809	(102,073)	-	3,161,736
<i>Business-type Activities Capital Assets, net</i>	3,367,010	(102,073)	-	3,264,937

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

Governmental Activities

General Government	54,401
Public Safety	205,965
Public Works	922,211
Education	162,994
Sewer	561,440
Total Depreciation Expense - Governmental Activities	1,907,011

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

F. Capital Leases

The Town is obligated under certain leases accounted for as capital leases. The related obligations are accounted for in Statement of Net position. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30:

<i>Year-ended June 30,</i>	<i>Minimum Lease Payment</i>
2020	48,208
2021	30,257
Total Minimum Lease Payments	78,465
Less: Amount Representing Interest	(3,366)
Present Value of Future Minimum Lease Payments	<u>75,099</u>

G. Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Mount Desert for the year ended June 30, 2019:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
<i>Governmental activities:</i>					
<i>Loans payable:</i>					
2012 Somesville Sidewalk Loan	557,824		(150,000)	407,824	150,000
2013 Municipal Garage Loan	1,568,077		(156,808)	1,411,269	156,808
2016 Capital Improvements Loan	572,040		(90,655)	481,385	71,505
2018 Multi-Projects Loan	1,213,119		(120,260)	1,092,859	120,493
2018 Multi-Projects Loan	5,108,485			5,108,485	255,424
2018 Street Lights	135,000		(18,808)	116,192	15,000
2019 Crosswalk		428,920		428,920	42,892
2019 Street Sweeper		154,500		154,500	29,020
<i>Bonds payable:</i>					
2002 School Construction Bond	1,487,500		(297,500)	1,190,000	297,500
2004 Sewer Bond	1,540,000		(220,000)	1,320,000	220,000
2009 Sewer Bond	2,119,997		(353,332)	1,766,665	353,333
2013 WWTP Upgrade Bond	3,716,963		(247,798)	3,469,165	247,798
2018 Clean Water State Revolving Bond	143,188		(6,881)	136,307	6,949
2018 Clean Water State Revolving Bond	1,050,043		(50,456)	999,587	50,961
Governmental activities long-term obligations	<u>19,212,236</u>	<u>583,420</u>	<u>(1,712,498)</u>	<u>18,083,158</u>	<u>2,017,683</u>
<i>Marina:</i>					
2011 Marina Project	1,430,000		(110,000)	1,320,000	110,000
Marina long-term obligations	<u>1,430,000</u>	<u>-</u>	<u>(110,000)</u>	<u>1,320,000</u>	<u>110,000</u>

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (continued)

In 2012, the Town issued a loan for the Somesville sidewalk project with Machias Savings Bank. The loan was issued for \$1,500,000, with \$150,000 in annual principal payments. Interest is paid annually at a rate of 2.99%. The balance at June 30, 2019 was \$407,824.

In 2013, the Town issued a loan for the municipal garage with Bar Harbor Bank & Trust. The loan was issued for \$2,352,115, with \$156,808 in annual principal payments. Interest is paid annually at a rate of 2.61%. The balance at June 30, 2019 was \$1,411,269.

In 2016, the Town issued a loan for capital improvements with Bar Harbor Bank & Trust. The loan was issued for \$715,050, with \$71,505 in annual principal payments. Interest is paid annually at a rate of 1.99%. The balance at June 30, 2019 was \$481,385.

In 2018, the Town issued a loan for multiple projects with Bar Harbor Bank & Trust. The loan was issued for \$1,213,119, with variable annual principal payments. Interest is paid annually at a rate of 2.32%. The balance at June 30, 2019 was \$1,092,859.

In 2018, the Town issued a loan for multiple projects with Bar Harbor Bank & Trust. The loan was issued for \$5,108,485, with \$255,424 in annual principal payments. Interest is paid annually at a rate of 3.42%. The balance at June 30, 2019 was \$5,108,485.

In 2018, the Town issued a loan for street lights with Bar Harbor Bank & Trust. The loan was issued for \$150,000, with \$15,000 in annual principal payments. Interest is paid annually at a rate of 2.52%. The balance at June 30, 2019 was \$116,192.

In 2019, the Town issued a loan for crosswalks with Bar Harbor Bank & Trust. The loan was issued for \$428,920, with \$42,892 in annual principal payments. Interest is paid annually at a rate of 3.17%. The balance at June 30, 2019 was \$428,920.

In 2019, the Town issued a loan for the purchase of a street sweeper with First National Bank. The loan was issued for \$154,500, with variable annual principal payments. Interest is paid annually at a rate of 3.1%. The balance at June 30, 2019 was \$154,500.

In 2002, the Town issued a bond for school construction with Maine Municipal Bond Bank. The bond was issued for \$5,950,000, with \$297,500 in annual principal payments. Interest is paid annually at a rate of 3.05-5.25%. The balance at June 30, 2019 was \$1,190,000.

In 2004, the Town issued a bond for sewer with Maine Municipal Bond Bank. The bond was issued for \$4,400,000, with \$220,000 in annual principal payments. Interest is paid annually at a rate of 1.33%. The balance at June 30, 2019 was \$1,320,000.

In 2009, the Town issued a bond for sewer with Maine Municipal Bond Bank. The bond was issued for \$5,300,000, with \$353,333 in annual principal payments. Interest is paid annually at a rate of 1.13%. The balance at June 30, 2019 was \$1,766,665.

In 2013, the Town issued a bond for NEH wastewater treatment plant with Maine Municipal Bond Bank. The bond was issued for \$4,955,950, with \$247,798 in annual principal payments. Interest is paid annually at a rate of 3.24%. The balance at June 30, 2019 was \$3,469,165.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (continued)

In 2018, the Town issued a bond for clean water state revolving fund with Maine Municipal Bond Bank. The bond was issued for \$150,000, with variable annual principal payments. Interest is paid annually at a rate of 1%. The balance at June 30, 2019 was \$136,307.

In 2018, the Town issued a bond for clean water state revolving fund with Maine Municipal Bond Bank. The bond was issued for \$1,100,000, with variable annual principal payments. Interest is paid annually at a rate of 1%. The balance at June 30, 2019 was \$999,587.

Debt service requirements (principal and interest) for all long-term obligations at June 30, 2019 are summarized in the table following:

Year Ended June 30,	General Obligation Debt		
	Principal	Interest	Totals
2020	2,017,682	391,143	2,408,825
2021	2,019,396	343,247	2,362,643
2022	1,978,988	295,245	2,274,233
2023	1,872,960	247,244	2,120,204
2024	1,577,292	211,502	1,788,794
2025-2029	4,541,381	726,107	5,267,488
2030-2034	2,594,619	375,858	2,970,477
2035-2039	1,480,840	134,104	1,614,944
Total	18,083,158	2,724,450	20,807,608

Year Ended June 30,	Marina Debt		
	Principal	Interest	Totals
2020	110,000	48,048	158,048
2021	110,000	44,165	154,165
2022	110,000	40,040	150,040
2023	110,000	36,036	146,036
2024	110,000	32,032	142,032
2025-2029	550,000	100,210	650,210
2030-2031	220,000	12,012	232,012
Total	1,320,000	312,543	1,632,543

Totals	19,403,158	3,036,993	22,440,151
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**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (continued)

3. Overlapping Debt

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

<i>Units</i>	<i>Net debt outstanding June 30, 2019</i>	<i>Percentage applicable to the Town</i>	<i>Town's proportionate share of debt</i>
MDICSD	1,648,546	35.08%	578,310
Hancock County	-	16.50%	-
Totals	<u>1,648,546</u>		<u>578,310</u>

The Town's proportionate share of the above debt is paid through annual assessments by the respective units.

NOTE 4 - OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the government expects such amount, if any to be immaterial.

There are various claims and suits filed against the Town which arise in the normal course of activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

B. Pension Plans

Plan Description

The Town's employees are covered under the ICMA or Maine Public Employees Retirement System (System).

The ICMA is a qualified pension plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

Defined Benefit Employee Pension Plan

Plan Description

Qualifying personnel of the Town of Mount Desert participates in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan and the Participating Local Districts (PLD) Consolidated Retirement Plan. Both plans are a multiple-employer, cost-sharing pension plan with a special funding situation for the SET Plan. The State of Maine is also a non-employer contributing entity for the SET Plan in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for the teacher members. The System issues a financial report that includes the financial statements and required supplementary information for the plans. That report may be obtained by writing to Maine Public Employees Retirement System, PO Box 349, Augusta, Maine 04332-0349 or by calling 1-800-451-9800.

Pension Benefits

SET benefit terms are established in Maine Statute. The PLD Consolidated Plan has an advisory group, also established by statute, who review the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. 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) occur 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. For PLD members, normal retirement age is 60. 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 employees 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.

Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions 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, 2018, the SET Plan member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer (School portion) 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. For the year ended June 30, 2018, the PLD Plan member contribution rate was 8% for the Regular AC Plan and 8% for the Special

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

2C plan. Employer contribution rates were 10% for the Regular AC Plan, and 10.5% for the Special 3C Plan of applicable member compensation.

The required contributions paid for the SET Plan into the System for the year ended June 30, 2019 and the previous two years are as follows:

SET Plan:

<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>	<i>Applicable Member Federal Compensation</i>
2019	\$ 136,621	\$ 76,090	\$ 192,953	\$ 1,785,889	\$ 44,433
2018	\$ 128,421	\$ 72,225	\$ 180,707	\$ 1,678,709	\$ 47,778
2017	\$ 124,648	\$ 59,274	\$ 158,973	\$ 1,629,386	\$ 42,829

The required contributions paid for the PLD Plan into the System for the year ended June 30, 2019 and the previous two years are as follows:

PLD Plan:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>Applicable Member Compensation</i>
2019	\$ 137,574	\$ 175,013	\$ 1,719,671
2018	\$ 136,882	\$ 167,014	\$ 1,711,022
2017	\$ 114,412	\$ 135,864	\$ 1,430,147

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 recorded when incurred. For the teacher group and the PLD Plan, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by the local school systems on behalf of their employees. These leave 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 unfunded liability of the plan using grant funding.

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

As of June 30, 2019, the Town of Mount Desert reported a net pension liability of \$52,763 for the SET Plan and \$890,927 for the PLD Plan. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The Town of Mount Desert's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. The School participates under the Town of Mount Desert, Maine's Plan and the School's share is 7% of the total Town proportion for the PLD Plan. At June 30, 2018, the Town of Mount Desert's proportion of

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

contributions were .300189% for the PLD Plan and .003910% for the SET Plan, which was an increase of .0018469% for the PLD Plan and .000397% for the SET Plan from each of its proportions measured at June 30, 2017.

For the fiscal year ended June 30, 2018, The Town of Mount Desert recognized pension expense of \$76,090 for the SET Plan and \$188,338 for the PLD Plan for a total of \$264,428. At June 30, 2018, the Town’s reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	4,184	9,024
Changes in Assumption	134,444	
Net Difference between projected and actual earnings on pension plan investments		205,232
Changes in proportion and differences between employer contributions and proportionate share of contributions	82,928	9,368
Employer Contributions made subsequent to measurement date	264,428	
	<u>485,984</u>	<u>223,624</u>

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>	<u>SET Plan</u>	<u>PLD Plan</u>
2019	5,735	152,973
2020	2,477	29,697
2021	(4,883)	(134,951)
2022	(1,843)	(51,270)

Actuarial Methods and Assumptions

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal cost method is used to develop costs. Under this cost 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.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

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.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognized in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The IUAL of the SET Plan is amortized on a level percentage of payrolls over the amortization period then in effect under statutory and constitutional requirements. All other gains, losses, and changes are amortized over twenty-year periods beginning on the date as of which they occur.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follow:

	<u><i>SET Plan</i></u>	<u><i>PLD Plan</i></u>
Investment Rate of Return:	6.75% per annum, compounded annually	6.75% per annum, compounded annually
Inflation Rate	2.75%	2.75%
Rates of Salary Increase	2.75 - 14.50%	2.75% to 9.0%
Cost of Living Benefit:	2.20%	2.20%

Mortality Rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females is used.

The long-term expected rate of return on pension plan investments were 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, 2018 are summarized in the following table:

**TOWN OF MOUNT DESERT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Public Equities	30.0%	6.0%
US 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>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75% for the SET Plan and the PLD Plan. The projection of cash flows used to determine the discount rate assumed the plan member contributions will be made at 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.

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

The following presents the School’s proportionate share of the net pension liability calculated using the discount rate of 6.75% for the SET Plan and the PLD Plan as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

SET Plan:	<i>1% Decrease</i> ▼ (5.75%)	<i>Current Discount Rate</i> Rate (6.75%)	<i>1% Increase</i> ▼ (7.75%)
Proportionate Share of the Net Pension Liability	\$ 97,506	\$ 52,763	\$ 15,499
PLD Plan:	<i>1% Decrease</i> ▼ (5.75%)	<i>Current Discount Rate</i> Rate (6.75%)	<i>1% Increase</i> ▼ (7.75%)
Proportionate Share of the Net Pension Liability	\$ 1,936,283	\$ 821,549	\$ (220,421)

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2018 Comprehensive Annual Financial Report available online at www.mainepepers.org or contacting the System at (207) 512-3100.

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance

Plan Description

Qualifying personnel of the School Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The Plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2018 there were 220 employers, including the State of Maine, participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD Consolidated Plan) employees is a multiple-employer cost sharing plan. As of June 30, 2018, there were 138 employers participating in the plan.

Each Plan is administered by the Maine Public Employees Retirement System (the System).

Other Post-Employment Benefits (OPEB)

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

Revenue Recognition

The Schedule of Employer Allocations for the SET Plan reflects current year employer and non-employer contributing entity premium contributions to the Plan. The Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer premium contributions to the Plan.

**TOWN OF MOUNT DESERT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

Special Funding Situation – SET Plan

The State participates in the SET Plan as a non-employer contributing entity in that the State pays the actuarially determined premium contributions associated with retired teachers.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2019, the Town of Mount Desert reported a net liability of \$31,548 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The Town of Mount Desert’s proportion of the collective net OPEB liability was based on a projection of the Town of Mount Desert’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating PLDs, actuarially determined. At June 30, 2018, the Town of Mount Desert’s proportion was .156171% for the PLD Plan, which was an increase of .0015424% from its proportion measured at June 30, 2017.

For the fiscal year ended June 30, 2019, the Town of Mount Desert recognized OPEB expense of \$2,035 for the PLD Plan. At June 30, 2019, the Town of Mount Desert’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources were:

	<i>PLD Plan:</i>	
	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	2,662	-
Changes of Assumptions	2,023	5,822
Difference between projected and actual Investment Earnings on OPEB Plan Investments	-	1,655
Changes in proportion and differences between employer premiums and proportionate share of premiums	3,232	
	7,917	7,477

Projected amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>PLD Plan</u>
2019	345
2020	(345)
2021	(345)
2022	(33)
2023	1,507

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

Actuarial Method and Assumptions

The collective total OPEB liability for the Plans was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies.

Costs are developed using the individual entry age normal cost method based on a level percentage of payroll.

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

Asset Valuation Method

Investments are reported at fair value.

Amortization

The unfunded actuarial accrued liability is being amortized as a level percentage of payrolls over a 30-year period on a closed basis. As of June 30, 2018, there were 19 years remaining in the amortization schedule for the SET Plan and 12 years remaining for the PLD Plan.

The actuarial assumptions used in the June 30, 2018 actuarial valuation was based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

	<u>SET Plan</u>	<u>PLD Plan</u>
Inflation		2.75%
Annual Salary Increases, including Inflation	2.75% - 14.50%	2.75% - 9.00%
Investment Rate of Return	6.875% per annum, compounded annually	
Participation Rates for Future Retirees	100% of those currently enrolled	
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance	
Form of Benefit Payment	Lump Sum	
Mortality Rates	For active members and non-disabled retirees of the Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used. These tables are adjusted by percentages ranging from 104% to 120% based on actuarially determined demographic differences.	

Assets of the Plans are pooled for investment purposes and are allocated to each Plan based on each Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2017 are summarized in the following table:

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	70.0%	6.0%
Real Estate	5.0%	5.2%
Traditional Credit	16.0%	3.0%
US Government	9.0%	2.3%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the collective total OPEB liability was 6.75% for 2018 for the SET Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at 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 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 SET Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The discount rate used to measure the total OPEB liability for the PLD Plan was 5.13% which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.87%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2018. Projections of the Plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2047. Therefore, the portion of future projected benefit payments after 2047 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town of Mount Desert's proportionate share of the net OPEB liability calculated using the discount rate of 5.13% for the PLD Plan as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.13%) or 1 percentage point higher (6.13%) than the current rate:

PLD Plan:

	<u>1% Decrease (4.13%)</u>	<u>Current Discount Rate (5.13%)</u>	<u>1% Increase (6.13%)</u>
Proportionate Share of the Net OPEB Liability	\$ 41,680	\$ 31,548	\$ 23,560

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

On-Behalf Payments

As mentioned above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the Town financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<i>Allocation of:</i>		
	<u>On-Behalf</u>	<u>Benefits</u>	<u>Net OPEB</u>
	<u>Payments</u>	<u>Expense</u>	<u>Liability</u>
2018	\$5,094	\$5,388	\$55,823

D. Other Postemployment Benefits (OPEB) - Maine Municipal Employees Health Trust postretirement benefit plan

Plan description

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust postretirement benefit plan. The plan is a single employer OPEB plan.

Benefits provided

Medical/Prescription Drug: The non-Medicare retirees are offered the same plans that are available to the active employees, as described in the benefits summaries. Medicare retirees are assumed to be enrolled in Medicare Part A and Part B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Medicare: Medicare benefits will be taken into account for any member or dependent while they are eligible to apply for Medicare. The Fund will determine a family member's benefit allowance, if any, based upon the applicable Medicare statutes and regulations. The Fund does not participate in the Medicare Retiree Drug Subsidy program.

Duration of Coverage: Medical benefits are provided for the life of the retiree and surviving spouses.

Life Insurance: The \$2,000 life insurance benefit is provided automatically to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for a \$2,000 life insurance benefit as well.

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

Employees covered by benefit terms:

At June 30, 2019, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	41
Average age	44.59
Average service	7.73

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.10% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.

Healthcare cost trend rates:

Pre-Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2017 grading over 14 years to 4.00% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization method is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2017 were used by the actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The actuary distributed the cost based on the current covered population and Cheiron's standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

This report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

Discount Rate: Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year-tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of December 31, 2018 is based upon an earlier measurement date, as of December 29, 2017 and is 3.44% per annum. The discount rate as of December 31, 2019 is based upon an earlier measurement date, as of December 28, 2018 and is 4.10% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a)-(b)
Balances at 1/1/18	316,217	-	316,217
Changes for the year:			-
Service Cost	17,695		17,695
Interest	11,327		11,327
Changes of benefits	-		-
Differences between expected and actual experience			-
Changes of assumptions	(29,455)		(29,455)
Contributions - employer		9,360	(9,360)
Contributions - member			-
Net investment income			-
Benefit payments	(9,360)	(9,360)	-
Administrative expense			-
Net Change	(9,793)	-	(9,793)
Balances at 1/1/19	306,424	-	306,424

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current discount rate:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Net OPEB liability (asset)	\$ 352,756	\$ 306,424	\$ 268,857

A 1% decrease in the discount rate increases the Net OPEB Liability by approximately 12.5%. A 1% increase in the discount rate decreases the Net OPEB Liability by approximately 10.4%.

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. Changes in the healthcare trend rate affect the measurement of the Total OPEB Liability. Lower healthcare trend rates produce a lower Total OPEB Liability and higher healthcare trend rates produce a higher Total OPEB Liability. The table below shows the sensitivity of the Total OPEB Liability to the healthcare trend rate:

	1% Decrease	Current Discount	1% Increase
Net OPEB liability (asset)	\$ 263,710	\$ 306,424	\$ 360,953

A 1% decrease in the healthcare trend rates decreases the Net OPEB Liability by approximately 13.9%. A 1% increase in the healthcare trend rate increases the Net OPEB Liability by approximately 17.8%.

**TOWN OF MOUNT DESERT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the TOL are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 7 years. The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience		7,516
Changes in Assumption	18,073	26,182
Net Difference between projected between projected and actual earnings on pension plan investments		
	<u>18,073</u>	<u>33,698</u>
Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:		
2020	(1,765)	
2021	(1,765)	
2022	(1,765)	
2023	(1,765)	
2024	(1,765)	
Thereafter	(6,800)	

E. Risk Management

The town is exposed to various risks of loss related to torts; theft of, damage and destruction of assets; errors and omissions; and natural disasters for which the town participated in public entity risk pools sponsored by the Maine Municipal Association (MMA) for workers’ compensation, and property damage.

The Town, as a member of the MMA Property and Casualty Pool, has a general liability limit of \$400,000/occurrence for causes of action pursuant to the Maine Tort Claims Act. Coverage is limited to those areas for which governmental immunity has been expressly waived. There is a limit of \$2,000,000/occurrence for causes of action pursuant to federal law or state law for which immunity is not provided by the Maine Tort Claims Act. The same limit applies for law enforcement after a \$2,500 per occurrence deductible is met. For the public officials’ liability and employment practices liability, the coverage is \$2,000,000 per occurrence and \$4,000,000 aggregate with a \$5,000 deductible.

Workers compensation provides coverage as required by the State of Maine Workers Compensation Act. The limit of liability for employer’s liability coverage is \$2,000,000/each accident and \$2,000,000 aggregate disease.

Based on the coverage provided by the pools described above, the town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2019.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT)

Plan Description

The AOS 91 – Mount Desert-Maine Education Association Benefits Plan is a single employer OPEB plan with a measurement date of June 30, 2018, and an employer reporting date of June 30, 2019, for the 2019 year.

The MEA Benefits Trust (MEABT) was established by the Maine Education Association on *April 10, 1993*, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries.

The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, (Anthem), which provides medical, hospital, surgical, prescription coverage and related health benefits to approximately 69,000 individuals in the State of Maine, including active educators, retired educators and related personnel and their dependents.

The Trustees of the MEABT, as part of their duties, while serving on the Trust, help develop the plan design for its participants. The Trust negotiates directly with Anthem to provide these benefits to all active and retired participants.

Benefits Provided:

The MEA Benefits Trust (MEABT) is committed to providing the best health and wellness insurance plans at an affordable rate for the benefits of all Plan participants.

Established in 1993, and headquartered in Augusta, Maine, the MEABT is a not-for-profit, employee welfare benefit plan dedicated to the health of Maine public school employees and their families. An eight member Board of Trustees – all current or retired public school employees – governs the health insurance plan which provides coverage to approximately 65,000 individuals in the State of Maine, including active teachers, retired teachers, related personnel and their dependents. The plan, which includes medical, pharmacy and wellness benefits, is available to members through bargaining between their local Maine Education Association Union and their employer.

Eligibility:

The employee must have participated in the MEA Benefits Trust Health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination of coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Employees Covered by Benefit Terms

Membership Information:

	Active Count		41
	Active Average Age		48.65
	Active Average Service		15.84
<i>Inactive:</i>			
Retirees Under 65	5	Spouses Under 65	2
Average Age	62.6	Average Age	58
Retirees Over 65	10	Spouses Over 65	1
Average Age	74.1	Average Age	80
Total Retirees	15	Total Spouses	3
Total Average Age	70.27	Total Average Age	65.33

Cost Sharing Provisions

The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 55% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. Thus, the total premium is paid for by both the State and the retiree and or spouse. The Maine Education Association Benefits Trust is not responsible for the premium, but instead, the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and pre-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy. This is the basis of the liability throughout the report.

Funding Policy

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2017 is 3.58% per annum. The discount rate as of June 30, 2018 is 3.87% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

Net OPEB Liability

The School's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

**TOWN OF MOUNT DESERT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, we used actual community rated premiums and census records provided by Maine Education Association Benefits Trust through June 30, 2018. We analyzed participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons). We assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. We distributed the cost based on the current covered population and Cheiron's standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Asset Valuation Method

This actuarial valuation reflects the use of the Entry Age Normal Cost Method

Significant Actuarial Assumptions

Discount Rate:	3.87% per annum
Salary Increases:	For the level percentage of pay entry method, total payroll is assumed to grow at 2.75% per year
Participation Rates for Future Retirees:	Retirement – 70% for member and 10% for spouse Disability – 100% for member and 20% for spouse
Trend Assumptions:	<i>Pre-Medicare:</i> Initial trend of 5.55% applied in FYE grading over 15 years to 3.73% per annum <i>Medicare:</i> Initial trend of 3.72% applied to FYE 2018 grading over 15 years to 2.81% per annum
Rate of Mortality:	Based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table

Discount Rate

The discount rate used to measure the total OPEB liability was 3.87%.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Changes in Net OPEB Liability

	Increase/(Decrease)		
	Net OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Total OPEB Liability			
Service cost	\$ 6,337		\$ 6,337
Interest	\$ 32,675		\$ 32,675
Changes of benefits	\$ -		\$ -
Differences between expected and actual experience	\$ -		\$ -
Changes of assumptions	\$ (37,253)		\$ (37,253)
Contributions - employer		\$ 39,342	\$ (39,342)
Contributions - member			\$ -
Net investment income			\$ -
Benefit payments	\$ (39,342)	\$ (39,342)	\$ -
Administrative expense	\$ -		\$ -
Net change in total OPEB liability	\$ (37,583)	\$ -	\$ (37,583)
Net OPEB liability beginning	\$ 925,871	\$ -	\$ 925,871
Net OPEB liability ending	<u>\$ 888,288</u>	<u>\$ -</u>	<u>\$ 888,288</u>

Changes in the discount rate affect the measurement of the Total OPEB Liability (TOL). Lower discount rates produce a higher Total OPEB Liability and higher discount rates produce a lower Total OPEB Liability. The table below shows the sensitivity of the Total OPEB Liability to the discount rate:

Sensitivity of Net OPEB Liability to Changes in Discount Rate

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Total OPEB Liability	\$ 1,027,320	\$ 888,288	\$ 776,016
Plan Fiduciary Net Position	0	0	0
Net OPEB Liability	<u>\$ 1,027,320</u>	<u>\$ 888,288</u>	<u>\$ 776,016</u>

A 1% decrease in the discount rate increases the Net OPEB Liability by approximately 15.7%. A 1% increase in the discount rate decreases the Net OPEB Liability by approximately 12.6%.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Changes in the healthcare trend rate affect the measurement of the Total OPEB Liability. Lower healthcare trend rates produce a lower Total OPEB Liability and higher healthcare trend rates produce a lower Total OPEB Liability. The table below shows the sensitivity of the Total OPEB Liability to the healthcare trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 769,859	\$ 888,288	\$ 1,034,690
Plan Fiduciary Net Position	0	0	0
Net OPEB Liability	<u>\$ 769,859</u>	<u>\$ 888,288</u>	<u>\$ 1,034,690</u>

A 1% decrease in the healthcare trend rates decreases the Net OPEB Liability by approximately 13.3%. A 1% increase in the healthcare trend rate increases the Net OPEB Liability by approximately 16.5%.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, Mount Desert School Department recognized OPEB expense of \$32,803. At June 30, 2019, Mount Desert School Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Schedule of Deferred Inflows and Outflows:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in Assumptions	\$ -	\$ 31,044
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ 31,044</u>

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

Year ended June 30,:	
2019	\$ (6,209)
2020	\$ (6,209)
2021	\$ (6,209)
2022	\$ (6,209)
2023	\$ (6,208)
Thereafter	\$ -

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

G. Restatement of Government Wide Net Position

The prior year net position on the government wide financial statements has been restated due to the issuance of the actuarial valuation information in regards to the group health insurance plan for other post-employment benefits. This information was not available in the prior year and as a result, prior year net position on the government-wide financial statements has been reduced by \$925,871.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit J

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues				
Taxes	16,522,247	16,522,247	16,554,231	31,984
Intergovernmental Revenues	187,366	187,366	199,144	11,778
Charges for Services	129,800	129,800	123,898	(5,902)
Miscellaneous	93,200	93,200	160,914	67,714
Total Revenues	16,932,613	16,932,613	17,038,187	105,574
Expenditures (Net of Departmental Revenues)				
General Government	1,412,510	1,412,510	1,329,770	82,740
General Assistance & Rural Wastewater Suppo	192,900	192,900	179,734	13,166
Public Safety	2,101,197	2,101,197	1,910,194	191,003
Public Works	2,584,529	2,584,529	2,535,750	48,779
Sewer	960,163	960,163	884,925	75,238
Community Development	44,000	44,000	(10,461)	54,461
Debt Service	1,444,014	1,444,014	1,443,098	916
All Other	339,861	339,861	339,534	327
Education	3,958,495	3,958,495	3,958,495	-
Assessments	3,913,685	3,913,685	3,818,735	94,950
Total Expenditures	16,951,354	16,951,354	16,389,774	561,580
Excess Revenues Over Expenditures	(18,741)	(18,741)	648,413	667,154
Other Financing Sources				
Transfers In	79,362	79,362	85,908	6,546
Transfer Out	(560,621)	(560,621)	(560,621)	-
Total Other Financing Sources	(481,259)	(481,259)	(474,713)	6,546
Net Change in Fund Balance	(500,000)	(500,000)	173,700	673,700
Beginning Unassigned Fund Balances			2,988,753	
Ending Unassigned Fund Balances			3,162,453	

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLAN SCHEDULES - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit K

<u>Schedule 1 - Proportionate Share of the Net Pension Liability</u>	<u>State Employees and Teachers Plan For the Fiscal Year Ended June 30, 2019</u>	<u>State Employees and Teachers Plan For the Fiscal Year Ended June 30, 2018</u>	<u>State Employees and Teachers Plan For the Fiscal Year Ended June 30, 2017</u>	<u>State Employees and Teachers Plan For the Fiscal Year Ended June 30, 2016</u>	<u>State Employees and Teachers Plan For the Fiscal Year Ended June 30, 2015</u>
Proportion of net pension liability	0.003910%	0.004650%	0.003594%	0.003850%	0.002799%
Proportionate share of net pension liability	\$52,763	\$67,543	\$63,494	\$51,980	\$30,238
Covered employee payroll	\$1,785,889	\$1,184,740	\$1,629,386	\$1,553,544	\$1,454,758
Proportionate share of the net pension liability as a percentage of its covered employee payroll	2.95%	5.7011%	3.90%	3.35%	2.08%
Plan Total Pension Liability	\$14,031,187,845	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	\$11,632,179,683	\$10,893,291,864	\$9,960,335,390	\$10,242,097,022	\$10,337,615,927
Plan Net Pension Liability	\$2,399,008,162	\$2,591,594,648	\$3,109,619,558	\$2,374,190,032	\$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	82.902%	80.781%	76.208%	81.182%	83.908%
Plan Covered Employee Payroll	\$1,808,274,919	\$1,860,230,663	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	132.668%	139.316%	171.194%	139.727%	118.230%

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

Schedule 2 - Schedule of School Department Contributions:

	<u>For the Fiscal Year Ended June 30, 2019</u>	<u>For the Fiscal Year Ended June 30, 2018</u>	<u>For the Fiscal Year Ended June 30, 2017</u>	<u>For the Fiscal Year Ended June 30, 2016</u>	<u>For the Fiscal Year Ended June 30, 2015</u>
Contractually required contribution	\$76,090	\$72,225	\$59,274	\$56,675	\$44,723
Contribution in relation to the contractually required contribution	(\$76,090)	(\$72,225)	(\$59,274)	(\$56,675)	(\$44,723)
Contribution deficiency	\$0	\$0	\$0	\$0	\$0
Covered employee payroll	\$1,785,889	\$1,184,740	\$1,629,386	\$1,553,544	\$1,454,758
Contributions as a percentage of covered employee payroll	4.26%	6.10%	3.64%	3.65%	3.07%

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

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLAN SCHEDULES - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit L

Schedule 1 - Proportionate Share of the Net Pension Liability:

**Participating Local
Districts Plan**

	<i>For the Fiscal Year Ended June 30, 2019</i>	<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	0.300189%	0.281720%	0.281265%	0.269090%	0.255876%
Proportionate share of net pension liability	\$821,549	\$1,153,466	\$1,151,603	\$858,520	\$393,745
Covered employee payroll	\$1,719,671	\$1,711,022	\$1,430,147	\$1,278,022	\$1,412,324
Proportionate share of the net pension liability as a percentage of its covered employee payroll	47.77%	67.41%	80.52%	67.18%	27.88%
Plan Total Pension Liability	\$3,089,857,220	\$3,016,660,721	\$2,889,740,634	\$2,720,936,009	\$2,609,657,845
Plan Fiduciary Net Position	\$2,816,179,855	\$2,607,223,644	\$2,358,409,925	\$2,401,889,308	\$2,455,776,671
Plan Net Pension Liability	\$273,677,365	\$409,437,077	\$531,330,709	\$319,046,701	\$153,881,174
Plan Fiduciary Net Position as a % Of the Total Pension Liability	91.143%	86.427%	81.613%	88.3%	94.1%
Plan Covered Employee Payroll	\$561,126,768	\$542,572,528	\$521,870,235	\$497,616,846	\$460,029,637
Plan Net Pension Liability as a % Of the Covered Employee Payroll	48.773%	75.462%	101.813%	64.1149%	33.4503%

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

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLAN SCHEDULES - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit L

Schedule 2 - Schedule of School Department Contributions:

	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2019</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2018</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2017</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2015</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2015</i>
Contractually required contribution	\$175,013	\$167,014	\$135,864	\$113,744	\$109,631
Contribution in relation to the contractually required contribution	(\$175,013)	(\$167,014)	(\$135,864)	(\$113,744)	(\$109,631)
Contribution deficiency	\$0	\$0	\$0	\$0	\$0
Covered employee payroll	\$1,719,671	\$1,711,022	\$1,430,147	\$1,278,022	\$1,412,324
Contributions as a percentage of covered employee payroll	10.18%	9.76%	9.50%	8.90%	7.76%

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

**TOWN OF MOUNT DESERT
 NOTES TO HISTORICAL PENSION INFORMATION
 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
 FOR THE FISCAL YEAR ENDED JUNE 30, 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, 2018, 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 for the group is the sum of the normal costs for all members.

B. Asset Valuation Method

The 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 actual assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payrolls 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, 2018 are as follows:

	<u>SET Plan</u>	<u>PLD Plan</u>
Investment Rate of Return:	6.75% per annum, compounded annually	6.75% per annum, compounded annually
Inflation Rate	2.75%	2.75%
Rates of Salary Increase	2.75 - 14.50%	2.75% to 9.0%
Cost of Living Benefit:	2.20%	2.20%

Mortality Rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females is used.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST EMPLOYMENT BENEFITS SCHEDULES (OPEB) MMEHT - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit M

Schedule 1 - Schedule of Changes in Net OPEB Liability and Related Ratios

	<i>For the Fiscal Year Ended June 30, 2019</i>	<i>For the Fiscal Year Ended June 30, 2018</i>
<u>Total OPEB Liability</u>		
Service Cost (BOY)	\$14,215	\$14,215
Interest (includes interest on service cost)	\$11,156	\$11,156
Changes of benefit terms		
Differences between expected and actual experience	(\$9,664)	(\$9,664)
Changes in assumptions	\$23,237	\$23,237
Benefit payments, including refunds of member contributions	(\$7,223)	(\$7,223)
Net Change in total OPEB liability	\$31,721	\$31,721
Total OPEB liability - beginning	\$284,496	\$284,496
Total OPEB liability - ending	\$316,217	\$316,217
<u>Plan fiduciary net position</u>		
Contributions - employer	\$7,223	\$7,223
Contributions - member		
Net investment income		
Benefit payments, including refunds of member contributions	(\$7,223)	(\$7,223)
Administrative expense		
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending	-	-
Net OPEB liability - ending	\$316,217	\$316,217
Plan Fiduciary Net Position as a % Of the Total OPEB Liability	0.000%	0.000%
Covered Employee Payroll	\$2,169,791	\$2,169,791
Net OPEB Liability as a % Of the Covered Employee Payroll	14.574%	14.574%

Schedule 2 - Schedule of Contributions:

	<i>For the Fiscal Year Ended June 30, 2019</i>	<i>For the Fiscal Year Ended June 30, 2018</i>
Contractually required contribution	\$7,223	\$7,223
Contribution in relation to the contractually required contribution	(\$7,223)	(\$7,223)
Contribution deficiency	\$0	\$0

* Amounts presented for each fiscal year were determined as of January 1. A full year schedule will be displayed as it becomes available.

**TOWN OF MOUNT DESERT
NOTES TO OTHER POST EMPLOYMENT BENEFIT
LIABILITY AND CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1 – Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

There was a change in the discount rate from 3.44% to 4.10% per GASB 75 discount rate selection. There were no other changes to data, assumptions, and methodology.

Net OPEB Liability

The Town’s net OPEB liability was measured as of January 1, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	4.10% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65
Healthcare cost trend rates	

Pre-Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2017 grading over 14 years to 4.00% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2017.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
OPEB SCHEDULES MEA BENEFITS TRUST- LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit N

Schedule 1 - Schedule of Changes in Net OPEB Liability and Related Ratios

	<i>For the Fiscal Year Ended June 30, 2019</i>
<u>Total OPEB Liability</u>	
Service Cost (BOY)	\$6,337
Interest (includes interest on service cost)	\$32,675
Changes of benefits	\$0
Differences between expected and actual experience	\$0
Changes in assumptions	(\$37,253)
Benefit payments, including refunds of member contributions	(\$39,342)
Net Change in total OPEB liability	(\$37,583)
Total OPEB liability - beginning	\$925,871
Total OPEB liability - ending	\$888,288
<u>Plan fiduciary net position</u>	
Contributions - employer	\$39,342
Contributions - member	
Net investment income	
Benefit payments, including refunds of member contributions	(\$39,342)
Administrative expense	
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending	-
Net OPEB liability - ending	\$888,288
Plan Fiduciary Net Position as a % Of the Total OPEB Liability	0.000%
Covered Employee Payroll	\$1,905,506
Net OPEB Liability as a % Of the Covered Employee Payroll	46.617%

Schedule 2 - Schedule of Contributions:

	<i>For the Fiscal Year Ended June 30, 2019</i>
Contractually required contribution	\$39,342
Contribution in relation to the contractually required contribution	(\$39,342)
Contribution deficiency	\$0

* Amounts presented for each fiscal year were determined as of July 1. A full year schedule will be displayed as it becomes available.

**TOWN OF MOUNT DESERT
 NOTES TO OPEB LIABILITY AND CONTRIBUTIONS
 FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1 – Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method.

Net OPEB Liability

The School Department’s net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.87% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65
Healthcare cost trend rates	

Pre-Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively for both males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to ultimate rate in the year 2020.

**TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Exhibit A-1
Page 1 of 2**

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	15,873,247	15,843,061	(30,186)
Motor Vehicle Excise	600,000	653,478	53,478
Boat Excise	29,000	28,113	(887)
Interest on Taxes	20,000	29,579	9,579
	<u>16,522,247</u>	<u>16,554,231</u>	<u>31,984</u>
Intergovernmental Revenues			
Acadia National Park - PILT	30,000	31,576	1,576
ANP Otter Creek Treatment Plant	45,000	52,907	7,907
ANP Seal Harbor Sewer	15,000	16,707	1,707
State Road Assistance	35,000	36,772	1,772
General Assistance	3,500	419	(3,081)
Homestead Reimbursement	53,115	57,506	4,391
Tree Growth	3,000		(3,000)
Veterans Exemption	700	677	(23)
BETE Exemption	2,051	2,083	32
Other State Revenues		497	497
	<u>187,366</u>	<u>199,144</u>	<u>11,778</u>
Charges for Services			
Police Department	1,000	1,107	107
Fire Department		4,457	4,457
Sewers	700	725	25
Recycling	500	1,082	582
Paid Parking	55,000	57,859	2,859
Planning and Zoning	56,700	42,062	(14,638)
Licenses and Permits	10,000	8,959	(1,041)
Town Clerk	5,900	7,647	1,747
	<u>129,800</u>	<u>123,898</u>	<u>(5,902)</u>

**TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Exhibit A-1
Page 2 of 2**

	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Other Revenue			
Solid Waste Performance Credit	8,200	9,078	878
Payments in Lieu of Taxes	4,000	22,419	18,419
Interest on Investments	75,000	127,836	52,836
Insurance Dividends/Refunds	5,000		(5,000)
Other	1,000	1,581	581
	<u>93,200</u>	<u>160,914</u>	<u>67,714</u>
Transfers and Other Sources			
Dog Welfare	2,513	2,513	-
NEH Marina	43,043	49,589	6,546
Shellfish Conservation	3,806	3,806	-
Municipal Revenue Sharing	30,000	30,000	-
	<u>79,362</u>	<u>85,908</u>	<u>6,546</u>
	17,011,975	<u>17,124,095</u>	<u>112,120</u>
Fund Balance Used to Reduce Tax Rate	<u>500,000</u>		
Total Revenues and Use of Fund Balance	<u>17,511,975</u>		

TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Encumbered from 2018	Appropriation	Revenues/ Transfers In	Expenditures	Encumbered to 2020	(Over) Under Budget
General Government						
Board of Selectmen		34,550		17,347		17,203
Town Administration	1,716	337,782		387,784		(48,286)
Town Clerk	4,080	115,132		117,276		1,936
Registrar		1,188		1,174		14
Elections		4,441		2,926		1,515
Planning Board	35,677	49,760		28,904	35,677	20,856
Finance		89,937		91,093		(1,156)
Treasurer	5,616	120,198		112,712	7,975	5,127
Tax Collector		16,463		14,845		1,618
Assessing		131,131		129,777		1,354
Code Enforcement		156,682		114,268		42,414
General Government - Unallocated		118,650		61,514		57,136
Human Resources		5,000		20,399		(15,399)
Technology	47,089	231,596		229,488	3,700	(1,592)
		1,412,510		1,329,507	47,352	82,740
General Assistance		5,000		659		4,341
Rural Wastewater Support		187,900		179,075		8,825
		192,900		179,734		13,166
Public Safety						
Police Department	2,500	825,747		720,621	4,500	103,126
Fire Department		595,896		574,743		21,153
Dispatch	9,000	367,885		326,704		50,181
Shellfish	1,891	3,806		58	5,639	-
Street Lights		30,850		15,307		15,543
Animal Control	460	2,513		212	2,761	-
Emergency Management		1,000				1,000
Fire Hydrant Rental		273,500		273,500		-
	13,851	2,101,197		1,911,145	12,900	191,003
Public Works						
Highways	30,293	1,709,383		1,713,648	14,494	11,534
Waste Management		589,645		574,608		15,037
Buildings & Grounds		219,909		225,541		(5,632)
Environmental Sustainability		20,000		385	5,000	14,615
Parks and Cemeteries		45,592		32,367		13,225
	30,293	2,584,529		2,546,549	19,494	48,779

TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Encumbered from 2018	Appropriation	Revenues/ Transfers In	Expenditures	Encumbered to 2020	(Over) Under Budget
Sewer						
Sewer Operation		628,955		577,223		51,732
Northeast Harbor Plant		140,750		133,949		6,801
Somesville Plant		56,000		50,479		5,521
Seal Harbor Plant		104,958		96,935		8,023
Otter Creek Plant		29,500		26,339		3,161
	-	960,163		884,925	-	75,238
Sewer Capital						
Pump Station Replacement	71,569		25,285		46,284	-
	71,569	-	25,285		46,284	-
Community Development	23,205	44,000		12,744		54,461
Debt Service						
Principal on Bonds/Notes		1,246,301		1,250,108		(3,807)
Interest on Bonds/Notes		197,713		192,990		4,723
		1,444,014		1,443,098		916
All Other						
Libraries		33,500		33,500		-
Recreation - Pool Maintenance		5,900		5,073		827
Recreation		89,750		89,750		-
Village Organizations		54,000		54,000		-
Social Service Agencies		156,711		157,211		(500)
		339,861		339,534		327
Education						
Elementary School	570,220	3,958,495	632,410	4,453,130	707,995	-
Assessments						
MDI High School		2,871,962		2,871,962		-
County Tax		942,317		942,317		-
Overlay		99,406		4,456		94,950
		3,913,685		3,818,735		94,950
Operating Transfers Out						
NEH Promenade		560,621		560,621		-
Reserves		560,621		560,621		-
		1,121,242		1,121,242		-
Totals	756,227	17,511,975	632,410	17,505,007	834,025	561,580

**TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Exhibit A-3

Unassigned Fund Balance, July 1	2,988,753	
Unassigned Fund Balance, June 30	<u>3,162,453</u>	
Increase		<u>173,700</u>

Analysis of Change

Additions		
Budget Summary		
Revenue Surplus - Exhibit A-1	108,314	
Transfer from Capital Projects	3,806	
Unexpended Balance of Appropriations - Exhibit A-2	<u>561,580</u>	
Budget Surplus		<u>673,700</u>
Deductions		
Beginning Fund Balance Used to Reduce Tax Rate		<u>(500,000)</u>
Increase		<u>173,700</u>

**TOWN OF MOUNT DESERT
ALL GENERAL RESERVE FUNDS
BALANCE SHEET
JUNE 30, 2019**

Exhibit A-4

	Municipal Revenue Sharing	General Reserve Funds	Planning Grant	Shellfish Fund	Total
Assets					
Investments		2,761,573			2,761,573
Due from Other Funds	28,749	17,646	22,739	14,630	83,764
Total Assets	28,749	2,779,219	22,739	14,630	2,845,337
Liabilities and Fund Balances					
Liabilities					
Accounts Payable		1,542			1,542
Due to Other Funds					-
Total Liabilities	-	1,542	-	-	1,542
Fund Balances					
Restricted	28,749		22,739		51,488
Committed		2,777,677			2,777,677
Assigned				14,630	14,630
Total Fund Balances	28,749	2,777,677	22,739	14,630	2,843,795
Total Liabilities and Fund Balances	28,749	2,779,219	22,739	14,630	2,845,337

**TOWN OF MOUNT DESERT
ALL GENERAL RESERVES
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Municipal Revenue Sharing	General Reserve Funds	Planning Grant	Shellfish Fund	Total
Revenues					
Intergovernmental Revenues	37,114	213,748		980	37,114
Local Sources		196,685			214,728
Fair Value Increase (Decrease)		410,433		980	196,685
Total Revenues	<u>37,114</u>	<u>410,433</u>	<u>-</u>	<u>980</u>	<u>448,527</u>
Expenditures					
General Government		500			500
Public Safety		171,257			171,257
Debt Service		145,741			145,741
Total Expenditures	<u>-</u>	<u>317,498</u>	<u>-</u>	<u>-</u>	<u>317,498</u>
Excess of Revenues Over (Under) Expenditures	<u>37,114</u>	<u>92,935</u>	<u>-</u>	<u>980</u>	<u>131,029</u>
Other Financing Sources (Uses)					
Transfers In		43,947			43,947
Transfers Out	<u>(30,000)</u>	<u>(332,690)</u>		<u>(3,806)</u>	<u>(366,496)</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(288,743)</u>	<u>-</u>	<u>(3,806)</u>	<u>(322,549)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>7,114</u>	<u>(195,808)</u>	<u>-</u>	<u>(2,826)</u>	<u>(191,520)</u>
Fund Balance - July 1	<u>21,635</u>	<u>2,973,485</u>	<u>22,739</u>	<u>17,456</u>	<u>3,035,315</u>
Fund Balance - June 30	<u>28,749</u>	<u>2,777,677</u>	<u>22,739</u>	<u>14,630</u>	<u>2,843,795</u>

TOWN OF MOUNT DESERT
 GENERAL RESERVE FUNDS
 STATEMENT OF ACTIVITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance July 1	Transfers In	Interest	Revenues	Expenditures/ Transfers	Balance June 30
Town Reserve Funds						
Dog Welfare	4,257		149	716	(3,013)	2,109
Police Reserve	88,075	16,618	3,593		(3,024)	105,262
Police Training Reserve	57,502		2,015			59,517
Public Works Parks & Cemeteries Reserve	-	10,000	190		(10,177)	13
Revaluation Reserve	153,365	17,329	5,980			176,674
Wastewater Bond Repayment	976,562		29,807		(145,741)	860,628
Sub-Total	1,279,761	43,947	41,734	716	(161,955)	1,204,203
General (Fair Value Changes)	1,686,908		196,685		(320,000)	1,563,593
Police Reimbursements						
Bar Harbor Police Chief	5,794			91,212	(91,170)	5,836
Police Outside Detail	-			12,375	(9,276)	3,099
Police Security Detail				161	(161)	-
Bar Harbor Mutual Aid	1,022			67,550	(67,626)	946
Sub-Total	6,816	-	-	171,298	(168,233)	9,881
Total	2,973,485	43,947	238,419	172,014	(650,188)	2,777,677

**TOWN OF MOUNT DESERT
 ALL CAPITAL PROJECT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Exhibit B

	<i>Underage Drinking Grant</i>	<i>Evidence Based Impaired Driving HVE Project</i>	<i>Distracted Driving Grant</i>	<i>DOJ Bulletproof Vests</i>	<i>Com. Dev. Movies Program</i>	<i>Totals</i>
Revenues						
Intergovernmental Revenues	211	510	1,704	517		2,942
Local Sources						-
Total Revenues	211	510	1,704	517	-	2,942
Expenditures						
Police Department	211	510	1,704	517		2,942
Fire Department						-
Community Development					965	965
Total Expenditures	211	510	1,704	517	965	3,907
Excess of Revenues Over (Under) Expenditures	-	-	-	-	(965)	(965)
Other Financing Sources (Uses)						
Transfer from Other Funds						
Transfer to Other Funds						
Excess of Revenues and Other Sources Over (Under) Expenditures	-	-	-	-	(965)	(965)
Fund Balance - July 1					965	965
Fund Balance - June 30	-	-	-	-	-	-

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2019**

**Exhibit C-1
Page 1 of 4**

<i>Assets</i>	<i>NEH WW Collect/Convey System</i>	<i>Street Light Project</i>	<i>Northeast Village Center</i>	<i>Rte 3 Improvements</i>	<i>Otter Creek Landing Reconstruction</i>
Investments					
Accounts Receivable			2,129,525		
Bonds Receivable	407,279	44,608	1,495,084	113,463	7,366
Due from Other Funds					
Total Assets	407,279	44,608	3,624,609	113,463	7,366
Liabilities and Fund Balances					
Liabilities					
Retainage Payable			9,579		
Accounts Payable				981	
Due to Other Funds					
Total Liabilities	-	-	9,579	981	-
Fund Balances					
Committed	407,279	44,608	3,615,030	112,482	7,366
Total Fund Balances	407,279	44,608	3,615,030	112,482	7,366
Total Liabilities and Fund Balances	407,279	44,608	3,624,609	113,463	7,366

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2019**

**Exhibit C-1
Page 2 of 4**

<i>Assets</i>	<i>MD Crosswalks</i>	<i>Rte. 198 Project</i>	<i>Broadband Services</i>	<i>Bracy Cove Pump Station Upgrade</i>	<i>NEH Sylvan Neighborhood</i>
Investments					
Accounts Receivable		160,073			
Bonds Receivable			255,385	351,873	180,141
Due from Other Funds	428,920				
Total Assets	428,920	160,073	255,385	351,873	180,141
Liabilities and Fund Balances					
Liabilities					
Retainage Payable					8,260
Accounts Payable		21,145			
Due to Other Funds		125,526		351,873	24,924
Total Liabilities	-	146,671	-	351,873	33,184
Fund Balances					
Committed	428,920	13,402	255,385		146,957
Total Fund Balances	428,920	13,402	255,385	-	146,957
Total Liabilities and Fund Balances	428,920	160,073	255,385	351,873	180,141

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2019**

**Exhibit C-1
Page 3 of 4**

	RTE 198 DOT Phase 2	MD Crosswalks Phase 1	NEH Summit Road Improvement	NEH Village Green Irrigation	Brookside Road Project
Assets					
Investments					
Accounts Receivable	48,493				
Bonds Receivable	500,000			7,130	9,900
Due from Other Funds		86,459	22,025		
Total Assets	548,493	86,459	22,025	7,130	9,900
Liabilities and Fund Balances					
Liabilities					
Retainage Payable	10,774				
Accounts Payable	86,212				
Due to Other Funds					
Total Liabilities	96,986	-	-	-	-
Fund Balances					
Committed	451,507	86,459	22,025	7,130	9,900
Total Fund Balances	451,507	86,459	22,025	7,130	9,900
Total Liabilities and Fund Balances	548,493	86,459	22,025	7,130	9,900

TOWN OF MOUNT DESERT
 ALL CAPITAL PROJECT FUNDS
 BALANCE SHEET
 JUNE 30, 2019

Exhibit C-1
 Page 4 of 4

Assets	Municipal Garage	WWTP Upgrades	Dodge Point Bait House	Steamboat Wharf Rd Wall	Capital Improvement Program	Total
Investments					1,760,966	1,760,966
Accounts Receivable						208,566
Bonds Receivable		52,831				3,214,370
Due from Other Funds	3,700		168,420	160,000		3,209,739
Total Assets	3,700	52,831	168,420	160,000	1,760,966	8,393,641
Liabilities and Fund Balances						
Liabilities						
Retainage Payable						17,839
Accounts Payable						32,900
Due to Other Funds		52,831			9,118	650,484
Total Liabilities	-	52,831	-	-	9,118	701,223
Fund Balances						
Committed	3,700		168,420	160,000	1,751,848	7,692,418
Total Fund Balances	3,700	-	168,420	160,000	1,751,848	7,692,418
Total Liabilities and Fund Balances	3,700	52,831	168,420	160,000	1,760,966	8,393,641

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	NEH WW Collect/Convey System	Street Light Project	Northeast Village Center	Rte 3 Improvements	Otter Creek Fire Pond Project
Revenues					
Intergovernmental					
Local Sources			53,272	14,850	
Interest Income					
Total Revenues	-	-	53,272	14,850	-
Expenditures					
General Government					
Public Works Department					
Sewer					
Construction			191,588		
Engineering			165,891	2,235	19,150
Debt					
Miscellaneous		137,892	240	133	
Total Expenditures	-	137,892	357,719	2,368	19,150
Excess of Revenues Over (Under) Expenditures	-	(137,892)	(304,447)	12,482	(19,150)
Other Financing Sources (Uses)					
Bond Proceeds					
Transfer from Other Funds	(38,666)				
Transfer to Other Funds	(38,666)				
Excess of Revenues and Other Sources Over (Under) Expenditures	(38,666)	(137,892)	(304,447)	12,482	(19,150)
Fund Balance - July 1	445,945	182,500	3,919,477	100,000	19,150
Fund Balance - June 30	407,279	44,608	3,615,030	112,482	-

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Exhibit C-2
Page 2 of 4

	Otter Creek Landing Reconstruction	MD Crosswalks	Rte. 198 Project	Broadband Services	Bracy Cove Pump Station Upgrade	NEH Sylvan Neighborhood
Revenues						
Intergovernmental			7,567			
Local Sources				15,385		
Interest Income						
Total Revenues	-	-	7,567	15,385	-	-
Expenditures						
General Government						
Public Works Department						
Sewer						
Construction		38,000	15,134		38,666	413,036
Engineering						77,293
Debt						
Miscellaneous				4,500		
Total Expenditures	-	38,000	15,134	4,500	38,666	490,329
Excess of Revenues Over (Under) Expenditures	-	(38,000)	(7,567)	10,885	(38,666)	(490,329)
Other Financing Sources (Uses)						
Bond Proceeds						
Transfer from Other Funds		428,920			38,666	
Transfer to Other Funds						
Excess of Revenues and Other Sources Over (Under) Expenditures	-	428,920	-	-	38,666	-
		390,920	(7,567)	10,885	-	(490,329)
Fund Balance - July 1	7,366	38,000	20,969	244,500		637,286
Fund Balance - June 30	7,366	428,920	13,402	255,385	-	146,957

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Exhibit C-2
Page 3 of 4**

	RTE 198 DOT Phase 2	MD Crosswalks Phase 1	NEH Food Vendor/Farmers Market	NEH Summit Road Improvement	NEH Village Green Irrigation
Revenues					
Intergovernmental	48,492				
Local Sources					
Interest Income					
Total Revenues	<u>48,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
General Government					
Public Works Department					
Sewer					
Construction			4,981	17,975	
Engineering	96,985	3,497			
Debt					
Miscellaneous					42,870
Total Expenditures	<u>96,985</u>	<u>3,497</u>	<u>4,981</u>	<u>17,975</u>	<u>42,870</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,493)</u>	<u>(3,497)</u>	<u>(4,981)</u>	<u>(17,975)</u>	<u>(42,870)</u>
Other Financing Sources (Uses)					
Bond Proceeds					
Transfer from Other Funds			3,257		
Transfer to Other Funds			<u>3,257</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	<u>(48,493)</u>	<u>(3,497)</u>	<u>(1,724)</u>	<u>(17,975)</u>	<u>(42,870)</u>
Fund Balance - July 1	500,000	89,956	1,724	40,000	50,000
Fund Balance - June 30	<u>451,507</u>	<u>86,459</u>	<u>-</u>	<u>22,025</u>	<u>7,130</u>

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Brookside Road Project	Municipal Garage	Dodge Point Bait House	Steamboat Wharf Rd Wall	Capital Improvement Program	Total
Revenues						
Intergovernmental						56,059
Local Sources					158,408	241,915
Interest Income					61,440	61,440
Total Revenues	-	-	-	-	219,848	359,414
Expenditures						
General Government					23,548	23,548
Public Works Department					242,618	242,618
Sewer					32,770	32,770
Construction			8,680	9,800	663,405	663,405
Engineering					420,356	420,356
Debt					19,150	19,150
Miscellaneous					185,635	185,635
Total Expenditures	-	-	8,680	9,800	298,936	1,587,482
Excess of Revenues Over (Under) Expenditures	-	-	(8,680)	(9,800)	(79,088)	(1,228,068)
Other Financing Sources (Uses)						
Bond Proceeds						428,920
Transfer from Other Funds			177,100	169,800	516,674	905,497
Transfer to Other Funds			177,100	169,800	(19,980)	(58,646)
Excess of Revenues and Other Sources Over (Under) Expenditures	-	-	168,420	160,000	417,606	47,703
Fund Balance - July 1	9,900	3,700	-	-	1,334,242	7,644,715
Fund Balance - June 30	9,900	3,700	168,420	160,000	1,751,848	7,692,418

**TOWN OF MOUNT DESERT
CAPITAL IMPROVEMENT FUNDS
STATEMENT OF ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Balance July 1	Transfers In	Interest	Revenues	Expenditures	Transfers Out	Balance June 30
Capital Improvement Funds - General							
Assessment Capital Reserve	5,560		195				5,755
Assessor Aerial Photo Reserve	6,949	1,638	301				8,888
Bait House	4,552	500	177				5,229
CEO Work Truck	11,933	5,000	593		(18,544)		17,526
Clerk's Capital Improvement	20,516	8,971	766				11,709
Communications Cap. Imp.	119,740	12,866	4,646	600			137,252
Fire Equipment/Engine	177,001	213,108	13,682				404,391
Fire Pond and Dry Hydrant	36,916	10,000	1,644				48,560
Fire Station Building	88,269	41,142	4,534				133,945
Land Acquisition	253,079		8,866				261,945
Public Works Buildings & Grounds Reserve		10,000	187			(10,180)	7
Public Works Equipment	107,622	89,000	4,501	157,808	(242,618)		116,313
Refuse Truck	26,041	40,000	2,314				68,355
Town Office Building	66,983	20,000	3,047				90,030
Town Manger Telephone	10,383	2,497	451				13,331
Town Roads	24,193	50,000	2,476			(9,800)	66,869
Treasurer's Capital Improvement	7,496	2,952	334		(5,004)		5,778
Wastewater	348,852		11,775		(32,770)		327,857
Wastewater Work Truck	18,157	9,000	951				28,108
Sub-Total - General	1,334,242	516,674	61,440	158,408	(298,936)	(19,980)	1,751,848
Capital Improvement Funds - Marina							
Bartlett Harbor Moorings/Floats	40,431	4,000	934		(3,525)		41,840
Bartlett Narrows Dock	19,967	3,897	507				24,371
Harbor Boat Reserve	51,655	10,013	1,311				62,979
Marina Equipment Reserve	7,676	1,600	197				9,473
Northeast Harbor Marina	138,713	12,296	3,210				154,219
Northeast Harbor Marina Work Truck	5,943	2,700	184				8,827
Northeast Harbor Moorings/Floats	224,178	29,740	5,384		(1,536)		257,766
Seal Harbor Dock	73,234	5,000	1,663				79,897
Seal Harbor Moorings/Floats	60,407	15,751	1,609		(3,324)		74,443
Sub-Total - Marina	622,204	84,997	14,999	-	(8,385)	-	713,815

**TOWN OF MOUNT DESERT
BALANCE SHEET
ALL PERMANENT FUNDS
JUNE 30, 2019**

Exhibit D-1

<i>Assets</i>	<i>Frank Stanley Trust</i>	<i>Cemetery Trusts</i>	<i>Total</i>
Investments	6,806	4,267	11,073
Total Assets	6,806	4,267	11,073
 <i>Liabilities and Fund Balances</i>			
Liabilities			
Accounts Payable		25	25
Due to Other Funds			-
Total Liabilities	-	25	25
 Fund Balances			
Reserved for Endowments	4,196	4,242	8,438
Assigned	2,610		2,610
Total Fund Balances	6,806	4,242	11,048
Total Liabilities and Fund Balances	6,806	4,267	11,073

TOWN OF MOUNT DESERT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL PERMANENT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit D-2

	Frank Stanley Trust	Cemetery Trusts	Total
Revenues			
Investment Income	293	230	523
Expenditures			
Scholarships	100		100
Cemetery Maintenance		105	105
	100	105	205
Excess of Revenues Over Expenditures	193	125	318
Fund Balance - July 1	6,613	4,117	10,730
Fund Balance - June 30	6,806	4,242	11,048

**TOWN OF MOUNT DESERT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
U.S. Department of Education:			
Rural School Achievement Program	84.358		28,181
Passed Through Bar Harbor School Department:			
ESSA Title 1A - Basic Compensatory Education	84.010	013-05A-3057-13	7,219
Passed Through State Department of Education and Cultural Services:			
Title VI, Part B - Local Entitlement	84.027	013-05A-3046-12	44,955
Total U.S. Department of Education			<u>80,355</u>
U.S. Environmental Protection Agency			
Passed Through Maine Department of Environmental Protection			
Clean Water Revolving Fund	66.458	C230087-07	38,666
Total Environmental Protection Agency			<u>38,666</u>
U.S. Department of Transportation			
Passed Through Maine Department of Highway Safety			
Evidence Based Impaired Driving	20.600	ID18-066	510
Distracted Driving Enforcement	20.616	DD18-044	1,704
Total Department of Transportation			<u>2,214</u>
U.S. Department of Agriculture			
Passed Through State Department of			
Educational and Cultural Services			
National School Lunch Program	10.555	013-05A-7128-05	16,417
National School Breakfast Program	10.553	013-05A-7142-05	1,241
Food Distribution	10.560		6,055
Total U.S. Department of Agriculture			<u>23,713</u>
Total			<u>144,948</u>



Town of Mount Desert

Claire Woolfolk, Town Clerk
21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

Telephone 207-276-5531 Fax 207-276-3232
E-mail townclerk@mtdesert.org Web Address www.mtdesert.org

MEMO

DATE: April 27, 2020

TO: Board of Selectmen

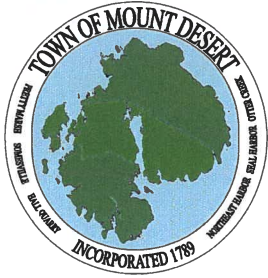
Claire

FROM: Claire Woolfolk, Town Clerk

RE: Election/Ballot Clerks and Election Warden/Deputy Moderator Rates of Pay

In light of the many years of experience and reliability of the Town of Mount Desert's election workers, I would like to raise their hourly rate of pay to \$20.00/hour for the clerks and \$22.00/hour for the Warden/Deputy Moderator. In fact, Howard Jones of the Secretary of State's office recently commented that Mount Desert is nearly always spot on with our *Voter Participation History* matching our *Total Ballots Cast*. This only happens when the check-in clerks and counting clerks are diligent and meticulous. For new clerks in training, I recommend that they receive the current rate of \$15.00/hour until they become seasoned.

These workers are highly trained to handle confidential and sensitive material in a professional manner and to execute the duties required by the Secretary of State's Election Office, which at times can be very stressful. I feel they have earned the increase in pay in order to continue to motivate them to work as our election staff.



Town of Mount Desert

Claire Woolfolk, Town Clerk
21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

Telephone 207-276-5531 Fax 207-276-3232
E-mail townclerk@mtdesert.org Web Address www.mtdesert.org

MEMO

DATE: April 27, 2020
TO: Durlin Lunt
FROM: Claire Woolfolk, Town Clerk *Claire*
RE: Annual Town Meeting Election

I spoke with Michael Stultz, MMA Legal Services, regarding the possibility of piggy-backing our ATM secret ballot election with the State Primary/Referendum election on July 14, 2020.

He said we can do that, and in fact many towns/cities are doing this due to COVID-19 in order to limit the public's exposure to one election. I have measured the Somesville Fire Station facilities to confirm that we will be able to accommodate the current six (6) feet for social distancing.

Mr. Stultz said that usually we would hold the open-floor portion of the bifurcated meeting within 14 days. However, due to the uncertainty of having the school available to us at that time and not knowing what social distancing requirements will be in place, we have the option of posting separate warrants for each portion of the meeting.

For clarification, we could post the first warrant for the secret ballot election 10 days (or more) before the election. I will need to make the ballots available at least 30 days in advance of the election for absentee voting, therefore we will notify the public at least 30 days in advance. Once we know when we can hold the open-floor part of the meeting, we could post a second warrant for that portion of the meeting 10 days prior.

Finally, as to the amended warrant articles 30, 31, and 32, we need to publicize a public hearing and give to the warrant committee 45 days prior to the open-floor meeting. This stipulation further prohibits us from holding the open-floor portion of the meeting within 14 days of the secret ballot election. However, by holding the public hearing sooner rather than later, it means we could re-schedule the open-floor meeting as soon as possible (from the required 45 days) once the school becomes available.

I request the following:

Consider holding the 2020 Annual Town Meeting Secret Ballot Election along with the State Primary and Referendum Election on July 14, 2020 and to post a separate warrant for this election.

Consider public hearing on May 18, 2020 to amended warrant articles 30, 31, and 32 as presented by the Treasurer to the Board on Tuesday, April 21, 2020.

State of Maine

Hancock County, ss

May 15, 2020

To: Leigh Guildford, a Constable in the Town of Mount Desert

Greeting

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Mount Desert, qualified by law to vote in Town affairs, to assemble in the **Somesville Fire House, 1157 Main Street, Mount Desert, Maine, on Tuesday, the fourteenth day of July AD 2020 at seven-fifty o'clock** in the forenoon, then and there to act on Article 1; and immediately thereafter to act on Article 2 until **eight o'clock** in the evening.

Pursuant to Title 21-A, §759(7), absentee ballots will be processed at the Town Office (21 Sea Street) beginning at 10:00 AM on Saturday July 11, 2020 and at the polls on July 14, 2020 every half hour beginning at 9:00 AM.

Election of Moderator

Article 1. To elect a Moderator by written ballot.

Election of Municipal Officers

Article 2. To elect two members to the Board of Selectmen for a term of three years, one member to the Mount Desert Elementary School Board for a term of two years, one member to the Mount Desert Elementary School Board for a term of three years, one trustee to the Mount Desert Island Regional School District for a term of two years, and one trustee to the Mount Desert Island Regional School District for a term of three years.

The Registrar gives notice that she will be in session at her office, 21 Sea Street, Northeast Harbor, in said Town of Mount Desert on May 15 through July 13, 2020 from eight thirty o'clock in the forenoon to four thirty o'clock in the afternoon of each day, and from five o'clock to seven o'clock in the evening on July 9, 2020 for the purpose of receiving applications of persons claiming the right to vote in said Town.

Given under our hands at Mount Desert this fourth day of May 2020, the Selectmen of the Town of Mount Desert:

Municipal Officers:

Board of Selectmen voted by roll call at the May 4, 2020 meeting via Remote Access. (5-0)

John B. Macauley, Chairman

Matthew J. Hart, Vice Chairman

Wendy H. Littlefield, Secretary

Martha T. Dudman

James F. Mooers

Attest: A True Copy

Town Clerk, Mount Desert

Town Clerk

From: Durlin Lunt
Sent: Wednesday, April 29, 2020 4:04 PM
To: Town Clerk
Subject: RE: Mount Desert - FW: Town meeting questions

Yes, they believe that 45 days is necessary.

Durlin E. Lunt
Town Manager
Mount Desert, Maine
manager@mtdesert.org

(207) 276-5531

From: Town Clerk <townclerk@mtdesert.org>
Sent: Wednesday, April 29, 2020 3:37 PM
To: Durlin Lunt <manager@mtdesert.org>
Subject: RE: Mount Desert - FW: Town meeting questions

Durlin,
Did you ever get a response from MMA for your questions on April 23?

Claire

Claire Woolfolk, CCM
Town Clerk/Registrar of Voters
Town of Mount Desert
21 Sea St/PO Box 248
Northeast Harbor ME 04662
276-5531 phone, 276-3232 fax
townclerk@mtdesert.org

-----FOIA NOTICE-----
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From: Durlin Lunt <manager@mtdesert.org>
Sent: Monday, April 27, 2020 4:19 PM
To: Town Clerk <townclerk@mtdesert.org>
Subject: FW: Mount Desert - FW: Town meeting questions

From: Legal Services Department <legal@memun.org>
Sent: Thursday, April 23, 2020 11:43 AM
To: Durlin Lunt <manager@mtdesert.org>
Subject: Mount Desert - FW: Town meeting questions

MMA Legal Services has received your inquiry. It has been assigned to one of our attorneys, who will respond as soon as possible. Our response time may vary depending on the volume of inquiries, the nature and complexity of your inquiry, and current staffing. We appreciate your understanding and cooperation.

If you have a specific deadline, please let us know.

Thank you.

Regards,

Jackie Kresser, Administrative Assistant
Legal Services Department

Maine Municipal Association
60 Community Drive, Augusta, ME 04330
1-800-452-8786 (in state)
207-623-8428
FAX 207-624-0187
legal@memun.org

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From: Durlin Lunt [<mailto:manager@mtdesert.org>]
Sent: Thursday, April 23, 2020 11:36 AM
To: Legal Services Department <legal@memun.org>
Subject: RE: Mount Desert - FW: Town meeting questions

Thanks. A follow up question involves the unique times in which we currently find ourselves. As there is currently no town meeting set (postponed to a date uncertain by authorization of the Legislature) and no warrant was ever posted does that mean that the new date for the Town Meeting could not occur until at least 45 days after the Warrant Committee receives the amended articles? At this time as you know we are still in lockdown status and no large gatherings such as Town meetings are currently permitted nor do we know when they may be allowed or what rules such as social distancing may be permitted.

Durlin E. Lunt
Town Manager
Mount Desert, Maine
manager@mtdesert.org

(207) 276-5531

From: Legal Services Department <legal@memun.org>
Sent: Thursday, April 23, 2020 11:27 AM

To: Durlin Lunt <manager@mtdesert.org>

Subject: RE: Mount Desert - FW: Town meeting questions

Dear Durlin,

If I understand correctly, the articles that you have highlighted will be voted on at an open town meeting (not by secret ballot). If that is the case, then the general rules for amending articles from the floor of an open town meeting will apply. First, a capped budget article cannot be amended to a higher amount. This means that Art. 30 cannot be amended from the floor of an open town meeting to appropriate more than \$400,000 to reduce the commitment. However, an amendment to reduce the appropriation in Art. 32 would be permissible. Second, articles can only be amended if the amendment falls within the scope of the original article. I think that an amendment to Art. 16 that would change authority to enter into a lease for a one or three year term is within the scope of the original article and is a permissible amendment. I think that it is less clear if changing the source of the appropriation from a capital gains reserve account to the undesignated fund account in Articles 30, 31 and 32 is within the scope of the original articles. In my opinion, these amendments probably are not permissible from the floor of the open town meeting.

I think that the selectboard can make these changes to the warrant prior to the annual town meeting. However, the charter is not clear on the process to change a budget article when a public hearing and warrant committee recommendation have already been completed on the article. Unless the town has traditionally interpreted the charter otherwise, I think that the selectboard would be required to hold another public hearing on any changed budget article and submit the new warrant articles to the warrant committee for review and new recommendations at least 45 days before the annual town meeting. As a result the selectboard can probably only make these changes so long as there is sufficient time before the annual town meeting.

I hope this is helpful.

Best,

Breana N. Gersen, Staff Attorney
Legal Services Department

Maine Municipal Association
60 Community Drive, Augusta, ME 04330
1-800-452-8786 (in state)
207-623-8428
FAX 207-624-0187
legal@memun.org

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From: Durlin Lunt [<mailto:manager@mtdesert.org>]

Sent: Thursday, April 23, 2020 8:27 AM

To: Legal Services Department <legal@memun.org>

Subject: FW: Town meeting questions

Please respond to me as Town Manager with the answers to the questions. Thanks

Durlin E. Lunt
Town Manager
Mount Desert, Maine
manager@mtdesert.org

(207) 276-5531

From: Tony Smith <director@mtdesert.org>
Sent: Wednesday, April 22, 2020 6:34 PM
To: MMA Legal (legal@memun.org) <legal@memun.org>
Cc: Durlin Lunt <manager@mtdesert.org>
Subject: Town meeting questions

Good evening:

I have enclosed copies of pages 14, 15 and 18 thru 20 from our 2020 town meeting warrant usually held in May each year. Like many towns, we have postponed it to a date uncertain. I have highlighted four (4) warrant articles that I have questions about. They are articles 16, 30, 31 and 32. First:

- Both the Board of Selectmen and the Warrant Committee have recommended passage of the four articles as noted at the end of each one.
- Public hearings have been held on all four articles.

1. Article 16: Bait House Lease – can the five (5) year term of the lease presently included in the article and recommended to pass by both the BOS and the WC be reduced to one (1) or three (3) years, for example, on the floor of town meeting?

2. Article 30: Money transfer – can the amount of \$400,000 shown in the article to be transferred from the Undesignated Fund Balance Account #100-38300 be increased to \$500,000 also to be transferred from the Undesignated Fund Balance Account #100-38300 on the floor of town meeting?

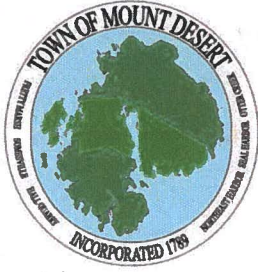
3. Article 31: Use of funds – can the use of \$70,000 from the Capital Gains Reserve Account #400-24200 be changed to the use of \$70,000 from the Undesignated Fund Balance Account 100-38300 on the floor of town meeting?

4. Article 32: Use of funds – can the use of \$187,750 from the Capital Gains Reserve Account #400-242002 be changed to the use of \$70,000 from the Undesignated Fund Balance Account on the floor of town meeting?

5. As I mentioned above, like a lot of towns, our May 2020 town meeting has been postponed to a date uncertain. The warrant has not been advertised and published yet. Can the changes I described above be made by the Board of Selectmen prior to the warrant being advertised and published? If they can, does that mean the warrant committee is to convene and act on the changes and, we are required to have public hearings for the public to present and discuss the changes to the articles.

A response in writing to our questions is always appreciated. However, if an attorney prefers to discuss them with me, please try my home number at 207-288-5876 or my cell phone number at 207-266-7866. If the person does not reach me, I will return their call. I will be out of my office and at home Thursday and Friday of this week. I will also be checking e-mails on my work PC from home as well.

Thank you very much.



Town of Mount Desert

21 Sea Street, P.O. Box 248

Northeast Harbor, ME 04662-0248

Telephone 207-276-5743 Fax 207-276-5742

www.mtdesert.org director@mtdesert.org

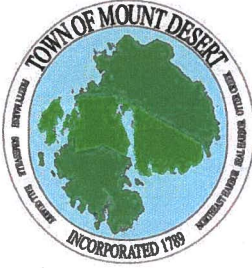
MEMO

To: Durlin Lunt, Jr., Town Manager
From: Tony Smith, Public Works Director
Re: Beech Hill Cross Road Culvert Replacement
Date: April 29, 2020

Problem Statement: Denning Brook crosses the Beech Hill Cross Road (Cross Road) approximately 425-feet from the intersection of the Cross Road and Route 102 in Somesville. The brook aka stream crossing is through two metal culverts set side-by-side, a haunched or “squatted by design” one which is approximately 4-feet across its widest measurement and a second one approximately 2-feet in diameter. Both pipes are in very bad shape being heavily corroded to the point that the haunched one no longer has a metal bottom – the streambed-like soil acts as its bottom - for approximately 4-feet across its bottom. The smaller one will reach that point sooner than later. In addition, the culverts are too small to handle storm and spring flows, periodically backing up and flooding the road resulting in a minimum effect of a road closure and at times resulting in washouts that require repair. The construction of the road years ago and the installation of the pipes that were put under it to pass flows from Denning Brook were too small from the time they were installed.

Temporary Repair Measures – Traffic Flow: Over the years, sinkholes have developed in the road adjacent to the culverts that have required repair. In July 2019, a sinkhole developed that allowed us to see just how bad the culverts had become. They were getting close to the point where one or both might collapse within the foreseeable future. At the time, we were not in a position to replace them in accordance with DEP requirements including: time of year to work in a stream to avoid fish migration; time for permitting, design and making application for matching DEP funding; and the time needed to develop a traffic control plan to reroute traffic and get it publicized. Instead, we spanned both culverts the width of the traveled way with buried heavy steel plates to continue to support and be able to allow traffic to use the road. We repaved the disturbed section of the road and things have worked fine.

Temporary Repair Measures – Denning Brook Flow: After this work was completed, we guardedly felt we were all set with this temporary measure. We discussed the “what-if” possibility of one or both of the culverts collapsing. If one or both did so, and depending on the time of year, Denning Brook could effectively be dammed up and flood the road with the real potential for the road to washout completely. If this did happen, we would be looking at a major impact to the safety of the people living on the Cross Road and likely a very large repair bill to the road itself and possibly to damage created downstream. In September 2019, with DEP’s permission, and our commitment to this just being a short-term measure, we were allowed to



Town of Mount Desert

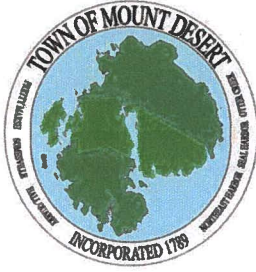
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www.mtdesert.org director@mtdesert.org

slide a new 32-inch diameter heavy plastic pipe down the length of the haunched pipe. This process is described as “slip-lining” and is not allowed by DEP to be used for permanent repairs. Even if the smaller metal pipe fails, we feel we will still be able to control a large portion of the flow from the brook and likely avoid major damage to the road and area. To date and through some heavy rain events, the temporary repairs have worked fine.

Fish and Wildlife Habitat: The days of taking out one pipe and replacing it with another are gone. DEP now requires a level of effort that is collectively described under its program name of “Stream Smart Crossings”. The premise is that any new crossing of a brook or stream must consider the maintenance of fish and wildlife habitat passage while protecting roads and public safety. It is not just fish that must be considered but aquatic invertebrates, mollusks, and other common wildlife such as otters and turtles. They all need to cross a road at some point and, in our case on the Cross Road, some type of metal or concrete culvert is a good way to do so if it is a properly constructed crossing. Dennings Brook is an alewife stream and has habitat for sea-run Rainbow Smelt, and the current crossing structure on the Cross Road likely impedes the natural movements of these and other native wildlife species.

In addition, a properly constructed crossing allows a stream to do its job. The stream characteristics regulate the flow of water, maintain water temperature and allows for the movement of organisms and materials. An improperly constructed stream crossing aka those at the Cross Road, can cause barriers impeding movement of aquatic life if they block debris that then blocks access to the culvert. A poorly designed and constructed crossing that is too steep and too smooth can account for flow through it being too fast for animal life to make its way through it. The crossing might be too wide to be able to maintain adequate depth through it and the ends of the culvert might be too high or, perched, above the streambed limiting access to it. All of these improperly constructed stream crossing factors are not conducive to the accommodation of fish and other wildlife passage.

Stream Smart Crossings: Stream Smart Crossings when designed correctly allow the stream to act like a stream, passing fish and wildlife as well as the higher flows that come with larger, more frequent storms and, in the spring of the year, supplemented by snow melt. A correctly designed crossing such as a concrete box culvert structure will be wider than the stream itself so it will not act as a pinch point or dam and that will be able to handle seasonal flows. The floor of such a structure will be set at the correct elevation and slope and will have substrate in its bottom. The substrate will consist of stones of varying size selected to mimic those in the native stream bed. A soil material will be placed in, around and under the stones to fill in the spaces. These materials will be added to by sediments naturally present in the water when they settle out and add to what has been placed there – they will “silt out” of the water and add to the existing materials. Large rocks, cobbles and small boulders will be interspersed throughout the floor and



Town of Mount Desert

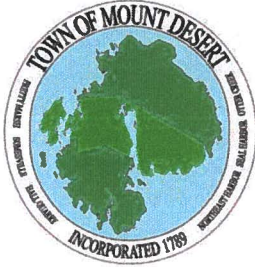
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particularly along the base of each wall of the structure. Think of looking at a rectangle if you will. From side to side along the full width of the bottom and the full length of the structure will be stones, smaller cobbles and soil/silt six to 12-inches deep; in each bottom corner of the rectangle will be the larger cobbles and small boulders, also from one end to the other a foot or two higher than the anticipated water levels. All of these earthen materials provide for fish and other wildlife passage through the structure. As I noted before, such measures will allow the stream to continue to act as a stream as it flows through the structure.

Potential Construction Funding: My goal is to pursue competitive State funding for construction of improvements to the Denning Brook/Cross Road drainage to supplement Town funds. These State funds are available from the Stream Crossing Upgrade Program grant funding (Grant), which is supported by Maine's water bond program and administered by the DEP. This program supplies up to \$95,000 to replace poorly functioning crossings. Initial estimates for crossings like I have described for the Cross Road have been estimated by others at \$150,000 to \$250,000. I will be investigating the availability of other matching funds from such entities as Maine Audubon and its partner agencies and organizations, other sources in the DEP, the Salmon Federation, the Nature Conservancy and Inland Fish & Wildlife to name a few. They all would have an interest in improving the crossing for native fish and wildlife and to improve water quality and public safety for the town.

Design and Grant Application Preparation: Someone pursuing Grant funding has more chance of success if they have had a design completed that is able to be submitted with the grant application. I attended a two-day hands-on Stream Smart training session last fall in Millinocket presented by Maine Audubon. There was a representative of the engineering firm VHB of their Augusta office in attendance as one of the instructors/helpers. He was a very knowledgeable fellow and easy to work with. Based on this experience with him and also working with he and his company on a Seal Harbor drainage project that involves the Park and VHB's work on the Route 3 study, I asked him to provide us with a written proposal for design and Grant application services related to the Cross Road culvert replacement. In early March he provided me with a proposal included the following Scope of Services:

1. Initial Stakeholder Meeting
2. Field Surveys and Assessments
3. Hydrologic and Hydraulic Analysis
4. Submission of a Preliminary Design Report and Sketch Plans
5. Permitting Support
6. Grant Application Assistance and Completion
7. Project Management and Coordination



Town of Mount Desert

21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248
Telephone 207-276-5743 Fax 207-276-5742
www.mtdesert.org director@mtdesert.org

Their lump sum fee is \$12,800 for this work. I believe this is a very good fee for us for the level of services to be provided.

Recommendation: Based on the information presented above, I recommend:

- 1) We retain VHB to provide us with the Scope of Services just described at a lump sum cost of \$12,800 for the Cross Road culvert project.
- 2) A contingency amount of funding in the amount of \$2,200 be approved to be used to address unforeseen circumstances that might arise during the work and to be spent at my discretion as necessary and warranted.
- 3) That the total amount for design, preparation of the Grant application and contingency funding in the total amount of \$15,000 be approved to be drawn and subsequently spent from the Public Works Road Reserve Account Number 4050100-24573 with a current balance of approximately \$119,950 leaving a balance of approximately \$104,950 if my request is approved.
- 4) That I be authorized to execute the agreement with VHB on behalf of the Town for them to provide the services described above.

Thank you for consideration of my recommendations.

C. Claire Woolfolk, Town Clerk
Kathi Mahar, Treasurer

**TREASURER'S
WARRANTS**

Warrants for BOS Agenda:

BOS Agenda:

5/4/2020

	Description	#	Date	Amount
A. Warrants to be Approved and Signed:				
	Town Invoices	AP2063	05/05/20	\$ 296,189.09
B. Authorized Warrants to be Signed: (Wendy needs to abstain) (Prior Electronic or Manual Authorization)				
Town State Fees & P/R Benefits				
		AP2061	04/23/20	\$ 70,326.10
		AP2062	04/29/20	\$ 447.02
Town Payroll				
		PR2023	05/01/20	\$ 113,569.50
C. Warrants to be Acknowledged:				
	School Invoices	#		
	School Payroll	#22	04/24/20	\$ 168,314.62
TOTAL WARRANTS FOR BOS MEETING				<u>\$ 648,846.33</u>

TOWN OF MOUNT DESERT
ACCOUNTS PAYABLE WARRANT

WARRANT AP# 2063

CHECK DATE: May 5, 2020

CHECK NUMBER: <u>313003</u>	<u>313032</u>	<u>\$ 286,876.31</u>	Check payments
CHECK NUMBER: <u>N/A</u>	<u>N/A</u>	<u>\$ -</u>	Electronic payments
EFT NUMBER: <u>1502</u>	<u>1512</u>	<u>\$ 9,312.78</u>	ACH Payments
EFT or CK NUMBER: <u>N/A</u>	<u>N/A</u>	<u>\$ -</u>	Voided Checks

TOTAL DISBURSEMENTS: \$ 296,189.09

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Macauley, Chairman

James F Mooers

Matthew J Hart, Vice Chairman

Martha T Dudman

Wendy H Littlefield, Secretary



1
apcshdsb

04/29/2020 15:47
69051you
Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL
CASH ACCOUNT: 100
CHECK NO CHK DATE TYPE VENDOR NAME INVOICE

INVOICE	INV DATE	PO	WARRANT	NET
INVOICE DTL DESC	INVOICE DTL DESC	INVOICE DTL DESC	INVOICE DTL DESC	INVOICE DTL DESC
1502 05/05/2020 EFT Invoice: 5789	1735 CONNECTIVITY WORKS INC	5789	AP2063	488.75
	488.75 1221000 57600		Telephone Police and Admin EQUIP-INFRASTRUCT-PHONE	
			CHECK 1502 TOTAL:	488.75
1503 05/05/2020 EFT Invoice: 10386928120	148 DELL MARKETING LP	10386928120	AP2063	125.64
	125.64 1220110 53000		Battery Backup OFFICE SUPPLIES	
			CHECK 1502 TOTAL:	125.64
Invoice: 10388623700	DELL MARKETING LP	10388623700	AP2063	821.78
	821.78 1440110 57400		Computer - Admin Assistant EQUIP-TECH HARDWARE	
			CHECK 1503 TOTAL:	821.78
1504 05/05/2020 EFT Invoice: 557955	181 EATON PEABODY ATTORNEYS AT LAW	557955	AP2063	4,492.50
	4,492.50 2100019 54500 0201		Covid Response Legal Assistance LEGAL-ADMIN-COVID 19	
			CHECK 1504 TOTAL:	4,492.50
1505 05/05/2020 EFT Invoice: 4200601	2142 MODERN PEST SERVICES INC	4200601	AP2063	79.00
	79.00 1440330 55200 433		Station 3 pest control BLDG REPAIR & MAINT-S3 SV	
			CHECK 1505 TOTAL:	79.00
Invoice: 4205349	MODERN PEST SERVICES INC	4205349	AP2063	75.00
	75.00 1440330 55200 432		Station 2 pest control BLDG REPAIR & MAINT-S2 SH	
			CHECK 1505 TOTAL:	75.00
Invoice: 4198220	MODERN PEST SERVICES INC	4198220	AP2063	84.00
	84.00 1552000 55400		Pest control ts GEN REPAIRS & MAINT	
			CHECK 1505 TOTAL:	84.00
1506 05/05/2020 EFT Invoice: 469133	2606 NO FRILLS OIL COPMANY	469133	AP2063	278.08
	278.08 1550666 53400		129.4 GALS #2 Fuel Oil NEH Maint Shop Heating-EM HEATING FUEL	
			CHECK 1506 TOTAL:	278.08
1507 05/05/2020 EFT Invoice: 777537	2605 NO FRILLS OILS COMPANY	777537	AP2063	146.85
	146.85 1551500 55400		55 gal DEF FLUID BJ GEN REPAIRS & MAINT	
			CHECK 1506 TOTAL:	146.85



1508 05/05/2020 EFT Invoice: 469134

2608 NO FRILLS OIL COMPANY 469134

208.45 1550669 53400

1509 05/05/2020 EFT Invoice: 469185

2613 NO FRILLS OIL COMPANY 469185

290.33 1550668 53400

NO FRILLS OIL COMPANY 469745

293.98 1550668 53400

1510 05/05/2020 EFT Invoice: 469132

2614 NO FRILLS OIL COMPANY 469132

711.96 1552000 53400

1511 05/05/2020 EFT Invoice: 469677

2610 NO FRILLS OIL COMPANY 469677

387.03 1550666 53400

1512 05/05/2020 EFT Invoice: 188492954

1553 ULINE, INC 188492954

287.50 2100019 53110 0403

ULINE, INC 118490104

276.33 1440330 55200 431

ULINE, INC 118474334

265.60 1440330 55200 431

ULINE, INC 118474334

208.45 1550669 53400

208.45 1550669 53400

135.1 GALS #2 Fuel Oil SH WWTP Heating-EM

HEATING FUEL

136.8 GALS #2 Fuel Oil SH WWTP Heating-EM

HEATING FUEL

135.1 GALS #2 Fuel Oil SH WWTP Heating-EM

HEATING FUEL

180.1 GALS #2 Fuel Oil NEH WWTP Heating-EM

HEATING FUEL

331.3 gal #2 FUEL BJ

HEATING FUEL

Paper towels for COVID-19 daily wipe downs

GEN SUPPLIES-FD-COVID 19

Paper towels & TP

BLDG REPAIR & MAINT-S1 NE

Paper towels & TP

BLDG REPAIR & MAINT-S1 NE

Paper towels & TP

BLDG REPAIR & MAINT-S1 NE



CHECK NO 10100 TYPE VENDOR NAME 10100 Ckg-BH General Fund 8066 INVOICE INVOICE DTL DESC INV DATE PO WARRANT NET

313003 05/05/2020 PRPD 2261 ACADIA FUEL LLC 147762 147762 04/16/2020 AP2063 66.16 2100019 53400 0601 82.7 gal lp gas yachtsmen covid 19 HEATING FUEL-MAR-COVID 19 CHECK 313003 TOTAL: 66.16

313004 05/05/2020 PRPD 795 ADAMSON INDUSTRIES CORP 144945 144945 04/13/2020 AP2063 663.90 1440110 57200 4112 New Cruiser Partition Kit, rear wire partition EQUIP-VEHICLES-20 SUV FORD CHECK 313004 TOTAL: 663.90

313005 05/05/2020 PRPD 1904 INTUITIVE CONTROL SYSTEMS LLC SIN025409 SIN025409 04/10/2020 AP2063 10,500.00 4040100 24405 423 Speed signs split costs PD/PW PD RSV-SPEED SIGNS/TRLRS 5,250.00 4050100 24500 423 PW EQ RSV-SPEED SIGNS/TRLRS CHECK 313005 TOTAL: 10,500.00

313006 05/05/2020 PRPD 1984 AT&T MOBILITY 04062020 04062020 03/28/2020 AP2063 849.90 1550100 55130 CELL PHONE BILL BJ CELL PHONES 150.00 1550552 55130 CELL PHONES 99.90 1551500 55130 CELL PHONES CHECK 313006 TOTAL: 849.90

313007 05/05/2020 PRPD 997 CARDMEMBER SERVICES 3145 Sunday River 04/06/2020 AP2063 -337.05 1220660 56100 Conference reservation cancelled TRAVEL -337.05 8534 WALMART 8534 WALMART 04/03/2020 20200122 AP2063 6.90 1440330 53110 Cookware for FD GENERAL SUPPLIES Invoice: 8534 WALMART

313007 05/05/2020 PRPD 997 CARDMEMBER SERVICES 0776 WALMART 04/10/2020 20200122 AP2063 69.97 1440330 53110 Cookware for FD GENERAL SUPPLIES Invoice: 0776 WALMART

313007 05/05/2020 PRPD 997 CARDMEMBER SERVICES 2641 HOME DEPOT 03/31/2020 20200123 AP2063 20.74 1440330 53110 Spray Bottles GENERAL SUPPLIES Invoice: 2641 HOME DEPOT

313007 05/05/2020 PRPD 997 CARDMEMBER SERVICES 7165 MSFT*E0500ARTJ3 03/26/2020 AP2063 225.00 1221000 55140 Online Services EMAIL/INTERNET Invoice: 7165 MSFT*E0500ARTJ3



CASH ACCOUNT: 100	CHK DATE	TYPE	VENDOR NAME	CHK NO	INVOICE	INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
			CARDMEMBER SERVICES		3432 MSFT*E0400ANFGX	4/14/2020 Email Services EMAIL/INTERNET		AP2063		48.31
			CARDMEMBER SERVICES		3084 MSFT*E0700AM2N1	03/26/2020 email Services EMAIL/INTERNET		AP2063		112.32
			CARDMEMBER SERVICES		8429 MSFT*E0500ARMVI	04/02/2020 Online Services EMAIL/INTERNET		AP2063		128.00
			CARDMEMBER SERVICES		3639 MSFT*E0700AUQOD	04/15/2020 Online Services Police EMAIL/INTERNET		AP2063		120.00
			CARDMEMBER SERVICES		3549 ADOBE ACROPRO	04/16/2020 Adobe Subscription SOFTWARE PKG PURCHASE		AP2063		8.91
			CARDMEMBER SERVICES		1905 MT DESERT	03/23/2020 TEST TRANSACTION FOR CC MACHINE BANK FEES-MO & BK CKS		AP2063		25.00
			CARDMEMBER SERVICES		1926 MT DESERT	03/23/2020 CREDIT FOR TEST TRANSACTION - CC MACHINE BANK FEES-MO & BK CKS		AP2063		-25.00
			CARDMEMBER SERVICES		2111 MMA	03/23/2020 CREDIT FOR CANCELLED TRIO CLASS TRAINING		AP2063		-55.00
			CARDMEMBER SERVICES		5789 GEORGIASTEEL	03/23/2020 20200124 Disinfectant GEN SUPPLIES-FD-COVID 19		AP2063		243.00
			CARDMEMBER SERVICES		0449 AMAZON	03/27/2020 ZIP LOC BAGS FOR QUARANTINING MAIL OFF SUPPLIES-FIN-COVID 19		AP2063		49.76
			CARDMEMBER SERVICES		7672 APPLE	04/07/2020 AMAZON FEE FOR ATT PHONE OFFICE SUPPLIES		AP2063		.99
			CARDMEMBER SERVICES		0685 AMAZON	04/10/2020 ZIPLOC BAGS FOR QUARANTINING MAIL OFF SUPPLIES-FIN-COVID 19		AP2063		50.78
			CARDMEMBER SERVICES		4495 BVD BEEN VERIF	04/20/2020 SEARCH SOFTWARE FOR TAXES DUES & MEMBERSHIPS		AP2063		44.58



INVOICE	INV DATE	PO	WARRANT	NET
Invoice: 1515 USPS	03/23/2020		AP2063	77.00
	Postage for TC balance due letters			
	POSTAGE			
Invoice: 4762 Walmart	03/28/2020		AP2063	52.97
	Ink for Remote printer			
	OFFICE SUPPLIES			
Invoice: 1060 USPS	03/30/2020		AP2063	57.10
	Postage for TC balance due letters			
	POSTAGE			
Invoice: 3678 HANNAFORD	03/25/2020	20200100	AP2063	98.40
	Distilled Water for Labwork-EM			
	LAB EQUIP			
Invoice: 3479 tractor Supply	03/25/2020	20200100	AP2063	11.99
	Distilled Water for Labwork-EM			
	GEN REPAIRS & MAINT			
Invoice: 0696 BATTERY SHARKS	04/08/2020	20200115	AP2063	63.42
	Emergency Light Batteries-EM			
	OTHER EQUIPMENT			
Invoice: 1342 AMAZON	03/23/2020		AP2063	165.59
	Infrared Forehead Thermometers			
	GEN SUPPLIES-PD-COVID 19			
Invoice: 2209 LL BEAN	03/25/2020		AP2063	89.75
	LL Bean Polo Shirts - Mitchell			
	UNIFORMS			
	CHECK	313007	TOTAL:	1,353.43
313008 05/05/2020 PRTD	04/03/2020		AP2063	707.00
Invoice: 2860	Guide Rail Assy, Ball Check 1 1/4" SGT DR PS-EM			
	PUMP STATION MAINT			
	CHECK	313008	TOTAL:	707.00
313009 05/05/2020 PRTD	03/15/2020		AP2063	16.24
Invoice: 031520	ACO Mileage - March 2020			
	MILEAGE			
	CHECK	313009	TOTAL:	16.24
313010 05/05/2020 PRTD	04/06/2020		AP2063	220.03
Invoice: 10057343-5 040620	1343 KWH Gary Moore PS Electric-EM			
	ELECTRICITY			
	CHECK	313007	TOTAL:	1,353.43



10100 Ckg-BH General Fund 8066 INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

Invoice: 10003319-0	EMERA MAINE	10003319-0	040620	04/06/2020	AP2063	4,427.41
			37800	KWH NEH WWTP Electric-EM		
			55010	ELECTRICITY		
Invoice: 10057329-6	EMERA MAINE	10057329-6	040620	04/06/2020	AP2063	961.19
			4721	KWH GILPAT Cove PS Electric-EM		
			55010	ELECTRICITY		
Invoice: 10057322-1	EMERA MAINE	10057322-1	040820	04/08/2020	AP2063	29.24
			90	KWH SGT DR PS Electric-EM		
			55010	ELECTRICITY		
Invoice: 10057335-9	EMERA MAINE	10057335-9	040220	04/02/2020	AP2063	164.30
			977	KWH SH Library PS Electric-EM		
			55010	ELECTRICITY		
Invoice: 10057342-3	EMERA MAINE	10057342-3	040220	04/02/2020	AP2063	3,102.41
			26080	KWH SH WWTP Electric-EM		
			55010	ELECTRICITY		
Invoice: 10057339-7	EMERA MAINE	10057339-7	040220	04/02/2020	AP2063	930.81
			4280	KWH Otter Creek PS Electric-EM		
			55010	ELECTRICITY		
Invoice: 10057332-2	EMERA MAINE	10057332-2	033120	03/31/2020	AP2063	25.88
			68	kwh seal harbor power		
			55010	ELECTRICITY		
Invoice: 10558316-5	EMERA MAINE	10558316-5	040520	04/05/2020	AP2063	1,191.10
			7720	kwh marina power		
			55010	ELECTRICITY		
Invoice: 10558315-3	EMERA MAINE	10558315-3	040520	04/05/2020	AP2063	735.53
			1920	kwh marina power		
			55010	ELECTRICITY		
Invoice: 10003320-2	EMERA MAINE	10003320-2	040520	04/05/2020	AP2063	3,055.06
			24780	kwh marina power		
			55010	ELECTRICITY		
Invoice: 10057341-1	EMERA MAINE	10057341-1	040920	04/09/2020	AP2063	15.53
			0	kwh Joy Road Pool Electricity		
			59200	MD ELEMENTARY SCHOOL		
Invoice: 10057323-3	EMERA MAINE	10057323-3	040520	04/05/2020	AP2063	45.07
			194	kwh yachtsmen power covid 19		
			55010	ELECTRICITY-MAR-COVID 19		

CHECK 313010 TOTAL: 14,903.56



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Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL

P 7
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CASH ACCOUNT: 100
CHECK NO CHK DATE TYPE VENDOR NAME Ckg-BH General Fund 8066 INVOICE

NET

INVOICE DTL DESC

INVOICE	INV DATE	PO	WARRANT	NET
313011 05/05/2020 PRTRD Invoice: L20005-016000282	04/17/2020 HRA Admin Fee HRA-MED DEDUCT	L20005-016000282	AP2063	153.75
313012 05/05/2020 PRTRD Invoice: 3048613	04/03/2020 PADLOCK BJ GEN REPAIRS & MAINT	3048613	AP2063	9.79
313013 05/05/2020 PRTRD Invoice: 050520	04/23/2020 LIEN DISCHARGE-2006 MEADOWCROFT LLC DEED SVCS	050520	AP2063	19.00
313014 05/05/2020 PRTRD Invoice: INV54482	04/27/2020 ICE B GONE BJ SALT & SAND	INV54482	AP2063	6,000.40
313015 05/05/2020 PRTRD Invoice: 14962	03/03/2020 ISFSI membership renewal DUES & MEMBERSHIPS	14962	AP2063	125.00
313016 05/05/2020 PRTRD Invoice: 4830906	04/21/2020 termometer covid 19 EQUIPMENT-MAR-COVID 019	4830906	AP2063	140.99
313017 05/05/2020 PRTRD Invoice: 19219	04/16/2020 hoist repair seal harbor GEN REPAIRS & MAINT	19219	AP2063	352.06
Invoice: 19220	04/16/2020 electrical repairs marina GEN REPAIR & MAINT	19220	AP2063	500.07

CHECK 313011 TOTAL: 153.75

CHECK 313012 TOTAL: 9.79

CHECK 313013 TOTAL: 19.00

CHECK 313014 TOTAL: 6,000.40

CHECK 313015 TOTAL: 125.00

CHECK 313016 TOTAL: 140.99



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Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 100
CHECK NO CHK DATE

10100 TYPE VENDOR NAME Ckg-BH General Fund 8066 INVOICE

INVOICE DTL DESC INV DATE PO WARRANT NET

CHECK 313017 TOTAL: 852.13

313018 05/05/2020 PRTD 469 MDI REGIONAL SCHOOL 0420 240,433.58 1995100 59201

Invoice: 0420 APRIL ASSESSMENT MD HIGH SCHOOL AP2063 240,433.58

313019 05/05/2020 PRTD 2160 COASTAL AUTO PARTS 226619 10.74 1550100 55400

Invoice: 226619 shop cleaner al GEN REPAIRS & MAINT AP2063 10.74

Invoice: 225852 COASTAL AUTO PARTS 225852 10.99 1550100 55400

Invoice: 226044 COASTAL AUTO PARTS 226044 34.68 1550100 55400

Invoice: 225398 COASTAL AUTO PARTS 225398 13.04 1550100 55400

Invoice: 230215 COASTAL AUTO PARTS 230215 10.02 1440330 55400

Invoice: 230176 COASTAL AUTO PARTS 230176 14.60 1440330 55200

313020 05/05/2020 PRTD 547 OFFICE DEPOT 470011966001 39.99 1550100 53000

Invoice: 470011966001 OFFICE PAPPER BJ OFFICE SUPPLIES AP2063 39.99

Invoice: 470011585001 OFFICE DEPOT 470011585001 50.99 1550100 53000

Invoice: 470011585001 KETBOARD MOUSE BJ OFFICE SUPPLIES AP2063 50.99

313021 05/05/2020 PRTD 794 OLVER ASSOCIATES, INC 10122 1,612.50 3000048 57710

Invoice: 10122 Pump station upgrade design ts Construction AP2063 1,612.50

CHECK 313019 TOTAL: 94.07

CHECK 313020 TOTAL: 90.98



CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066 INVOICE

CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE DFL DESC

INV DATE PO WARRANT NET

CHECK 313021 TOTAL: 1,612.50

313022 05/05/2020 PRTRD 1706 ONLINE MOORING, LLC 162.00 6010100 54250 P15882 AP2063 162.00
Invoice: P15882 online mooring fees
IT/TECH FEE

313023 05/05/2020 PRTRD 2110 OTT COMMUNICATIONS 724.80 1221000 55120 0420 AP2063 724.80
Invoice: 0420 telephone Charge
TELEPHONE-USAGE

313024 05/05/2020 PRTRD 581 PITNEY BOWES 032220 AP2063 776.20
Invoice: 032220 POSTAGE THROUGH 032020
POSTAGE 194.80 1220110 53140
POSTAGE 42.60 1220660 53140
POSTAGE 89.85 1440110 53140
POSTAGE 49.50 1220770 53140
POSTAGE 107.70 1220220 53140
POSTAGE 186.15 1220500 53140
POSTAGE 12.00 1220500 53140
POSTAGE 6.00 1440330 53140
POSTAGE 28.50 6010100 53140
POSTAGE 35.95 1220440 53140
PB POSTAGE 9.60 1440110 53140
POSTAGE 7.65 1550552 53140
POSTAGE 5.90 1220110 53140

313025 05/05/2020 PRTRD 663 SHERWIN WILLIAMS CO 2491-7 AP2063 843.60
Invoice: 2491-7 843.60 1550100 55400
TRAFFIC PAINT BJ
GEN REPAIRS & MAINT

313026 05/05/2020 PRTRD 874 STAPLES CREDIT PLAN 2469963661 AP2063 194.79
Invoice: 2469963661 194.79 1440330 53000
Apple TV
OFFICE SUPPLIES

Invoice: 2465104451 2465104451 AP2063 14.59
STAPLES CREDIT PLAN 14.59 1220110 53000
Clear folders
OFFICE SUPPLIES

STAPLES CREDIT PLAN 2451209321 AP2063 153.97
STAPLES CREDIT PLAN 153.97 1220110 53140
03/19/2020



Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL
CASH ACCOUNT: 100 10100
CHECK NO CHK DATE TYPE VENDOR NAME
Kkg-BH General Fund 8066

INVOICE DTL DESC INV DATE PO WARRANT NET

INVOICE	DTL DESC	INV DATE	PO	WARRANT	NET
Invoice: 2451209321	Coffee Supplies, copy paper, printer paper OFFICE SUPPLIES	03/19/2020	AP2063		59.98
Invoice: 2465326721	Thumb drives OFFICE SUPPLIES	03/05/2020	20200127	AP2063	62.48
Invoice: 2453279321	Thumb drive & paper OFFICE SUPPLIES-S1 NEH	03/11/2020	AP2063		53.60
Invoice: 2453778651	Markers OFFICE SUPPLIES-S1 NEH	03/23/2020	AP2063		84.99
Invoice: 2457429291	postage meter labels, mouse pad and notebooks OFFICE SUPPLIES	03/27/2020	AP2063		29.07
Invoice: 2469207251	wall mount drop box OFF SUPPLIES-TWN MGR-COVID 19	03/19/2020	AP2063		333.24
Invoice: 2474291031	Key Tags OFFICE SUPPLIES	04/2020	Telco charges IT/TECH FEE	CHECK 313026 TOTAL:	1,005.50
Invoice: 2465324701	coffee supplies, 3 hole punch, copy paper OFFICE SUPPLIES	04/03/2020	AP2063		380.00
313027 05/05/2020 PRTD 1387 TREASURER, STATE OF MAINE Invoice: BILL041620000002650	BILL04162000000265004/16/2020 04/2020 Telco charges IT/TECH FEE	04/22/2020	737 UNIFIRST CORP	AP2063	109.65
313028 05/05/2020 PRTD 1465 U S BANK EQUIPMENT FINANCE INC Invoice: 411178536	1465 U S BANK EQUIPMENT FINANCE INC 411178536	04/22/2020	WW Uniforms-EM UNIFORMS	AP2063	380.00
313029 05/05/2020 PRTD 737 UNIFIRST CORP Invoice: 0272752152	737 UNIFIRST CORP 0272752152	04/22/2020		AP2063	109.65



CASH ACCOUNT: 100 10100 CASH DISBURSEMENTS JOURNAL
 CHECK NO CHK DATE TYPE VENDOR NAME Ckg-BH General Fund 8066 INVOICE

INVOICE	INV DATE	PO	WARRANT	NET
0272752151	04/22/2020	AP2063		198.63
UNIFIRST CORP	HWY/MSW/P&C Uniforms-EM			
35.00 1551500 53800	UNIFORMS			
20.00 1552500 53800	UNIFORMS			
143.63 1550100 53800	UNIFORMS			
CHECK	CHECK	313029	TOTAL:	308.28

313030 05/05/2020 PRTD	753 JAMES W WADMAN CPA	23296	AP2063	3,143.25
Invoice: 23296	Audit Expense			
	AUDIT			
CHECK	CHECK	313030	TOTAL:	3,143.25

313031 05/05/2020 PRTD	1745 WAGWORKS INC	INV2048869	AP2063	70.00
Invoice: INV2048869	SE125 Fee			
	ADMIN-SE125			
CHECK	CHECK	313031	TOTAL:	70.00

313032 05/05/2020 PRTD	1140 ENFORCEMENT VIDEO LLC	ACCINV0024873	AP2063	750.00
Invoice: ACCINV0024873	In-car video system Smart POE switches			
	EQUIP-VEHICLES-18 SSV-Ram			
	EQUIP-VEHICLES-19 SUV FORD			
	EQUIP-VEHICLES-20 SUV FORD			
CHECK	CHECK	313032	TOTAL:	750.00

NUMBER OF CHECKS	41	*** CASH ACCOUNT TOTAL ***	296,189.09
TOTAL PRINTED CHECKS	30	286,876.31	
TOTAL EFT'S	11	9,312.78	
*** GRAND TOTAL ***			296,189.09



JOURNAL ENTRIES TO BE CREATED

YEAR PER SRC ACCOUNT EFF DATE	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T	OB	DEBIT	CREDIT
2020 11	APP 100-20000	AP2063	LLY			Accounts Payable			272,400.05	
	APP 100-10100	AP2063	LLY			AP CASH DISBURSEMENTS JOURNAL Ckg-BH General Fund 8066				296,189.09
	APP 200-20000	AP2063	LLY			Accounts Payable			5,626.34	
	APP 400-20000	AP2063	LLY			AP CASH DISBURSEMENTS JOURNAL Accounts Payable			10,500.00	
	APP 600-20000	AP2063	LLY			AP CASH DISBURSEMENTS JOURNAL Accounts Payable			6,050.20	
	APP 300-20000	AP2063	LLY			AP CASH DISBURSEMENTS JOURNAL Accounts Payable			1,612.50	
						GENERAL LEDGER TOTAL			296,189.09	296,189.09
	APP 100-35020	AP2063	LLY			DTF-SPEC REV			5,626.34	
	APP 200-35010	AP2063	LLY			DT Gen fund				5,626.34
	APP 100-35040	AP2063	LLY			DT-TRUST			10,500.00	
	APP 400-35010	AP2063	LLY			DT Gen fund				10,500.00
	APP 100-35060	AP2063	LLY			DT-MARINA			6,050.20	
	APP 600-35010	AP2063	LLY			DT Gen fund				6,050.20
	APP 100-35030	AP2063	LLY			DTF-CAP IMP			1,612.50	
	APP 300-35010	AP2063	LLY			DT Gen fund				1,612.50
						SYSTEM GENERATED ENTRIES TOTAL			23,789.04	23,789.04
						JOURNAL 2020/11/15 TOTAL			319,978.13	319,978.13

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Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

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FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
100 General Fund	2020 11	15	05/05/2020	Ckg-BH General Fund 8066		
100-10100				Accounts Payable	272,400.05	296,189.09
100-20000				DTF-SPEC REV	5,626.34	
100-35020				DTF-CAP IMP	1,612.50	
100-35030				DT-TRUST	10,500.00	
100-35040				DT-MARINA	6,050.20	
100-35060						
				FUND TOTAL	296,189.09	296,189.09
200 Special Revenue	2020 11	15	05/05/2020	Accounts Payable	5,626.34	5,626.34
200-20000				DT Gen fund		
200-35010						
				FUND TOTAL	5,626.34	5,626.34
300 Capital Projects	2020 11	15	05/05/2020	Accounts Payable	1,612.50	1,612.50
300-20000				DT Gen fund		
300-35010						
				FUND TOTAL	1,612.50	1,612.50
400 Investment Trusts-Reserves	2020 11	15	05/05/2020	Accounts Payable	10,500.00	10,500.00
400-20000				DT Gen fund		
400-35010						
				FUND TOTAL	10,500.00	10,500.00
600 Marina	2020 11	15	05/05/2020	Accounts Payable	6,050.20	6,050.20
600-20000				DT Gen fund		
600-35010						
				FUND TOTAL	6,050.20	6,050.20



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Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

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apcshdsb

FUND	DUE TO	DUE FROM
100 General Fund	23,789.04	
200 Special Revenue		5,626.34
300 Capital Projects		1,612.50
400 Investment Trusts-Reserves		10,500.00
600 Marina		6,050.20
TOTAL	23,789.04	23,789.04

** END OF REPORT - Generated by Lisa Young **

TOWN OF MOUNT DESERT
BMV, STATE & PR ACCOUNTS PAYABLE WARRANT

WARRANT AP# 2061

CHECK DATE: April 23, 2020

CHECK NUMBER:	<u>312999</u>	<u>through</u>	<u>313000</u>	<u>\$ 70,326.10</u>	Check payments
CHECK NUMBER:	<u>N/A</u>	<u>through</u>	<u>N/A</u>	<u>\$ -</u>	Electronic payments
EFT NUMBER:	<u>N/A</u>	<u>through</u>	<u>N/A</u>	<u>\$ -</u>	ACH Payments
EFT or CK NUMBER:	<u>N/A</u>	<u>through</u>	<u>N/A</u>	<u>\$ -</u>	Voided Checks

TOTAL DISBURSEMENTS: \$ 70,326.10

This is to certify that there is due and chargeable to the appropriations listed above the sum set against each name and you are directed to pay unto the parties named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

James F Mooers

Kathi Mahar

From: Lisa Young
Sent: Thursday, April 23, 2020 9:34 AM
To: jbmacauley3@gmail.com; Martha Dudman ; Matt Hart; Rick Mooers
Cc: Kathi Mahar; Elizabeth Yeo
Subject: RE: Warrant AP#2061 State Fees/Payroll Benefits Approval Request

Thank you, John!

Lisa Young



Lisa Young,
Finance Clerk, Tax Collector
Town of Mount Desert
(207) 276-5531 (T) (207) 276-3232 (F)

From: John Macauley <jbmacauley3@gmail.com>
Sent: Thursday, April 23, 2020 9:32 AM
To: Lisa Young <financeclerk@mtdesert.org>
Subject: Re: Warrant AP#2061 State Fees/Payroll Benefits Approval Request

I approve-

On Thu, Apr 23, 2020 at 8:56 AM Lisa Young <financeclerk@mtdesert.org> wrote:

Good Morning !

Attached is Accounts Payable Warrant #2061 (for Payroll and/or State Fees) in the amount of \$70,326.10 for your approval.

Please indicate your authorization to release the funds for this warrant by approving or rejecting.

I will "reply to all" when the first approval comes in so that you know that we have the one required email approval.

Thank you!

Lisa Young

TOWN OF MOUNT DESERT
BMV, STATE & PR ACCOUNTS PAYABLE WARRANT

WARRANT AP# 2062

CHECK DATE: April 29, 2020

CHECK NUMBER: <u>313001</u>	through	<u>313002</u>	\$ <u>447.02</u>	Check payments
CHECK NUMBER: <u>N/A</u>	through	<u>N/A</u>	\$ -	Electronic payments
EFT NUMBER: <u>N/A</u>	through	<u>N/A</u>	\$ -	ACH Payments
EFT or CK NUMBER: <u>N/A</u>	through	<u>N/A</u>	\$ -	Voided Checks

TOTAL DISBURSEMENTS: \$ 447.02

This is to certify that there is due and chargeable to the appropriations listed above the sum set against each name and you are directed to pay unto the parties named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

James F Mooers

TOWN OF MOUNT DESERT
PAYROLL WARRANT

WARRANT PR# 2023

CHECK DATE: May 1, 2020

ADVICE NUMBERS: 11030 through 11078

CHECK NUMBERS: 64695 through 64705

TOTAL DISBURSEMENTS: \$ 113,569.50

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Maccauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

James F Mooers

Lisa Young

From: Matt Hart <matt@theneighborhoodhouse.com>
Sent: Tuesday, April 28, 2020 5:48 PM
To: Lisa Young
Subject: Re: Warrant AP#2062 & PR#2023

Hi Lisa,

I approve AP Warrant 2062 and Payroll Warrant 2023.

Thanks!
Matt

Sent from my iPhone

On Apr 28, 2020, at 5:01 PM, Lisa Young <financeclerk@mtdesert.org> wrote:

Good Morning!

Attached are the following warrants for approval:

Accounts Payable	#AP2062	total of	\$447.02
Payroll	#PR2023	total of	\$113,569.50

Please indicate your authorization to release the funds for these warrants by approving or rejecting.

I will "will reply to all" when the first approval comes in so that you know that we have the one required email approval.

Thank you!

Lisa Young

<image003.jpg>

Lisa Young,
Finance Clerk, Tax Collector
Town of Mount Desert
(207) 276-5531 (T) (207) 276-3232 (F)
<AP2062.pdf>
<PR2023.pdf>

Mount Desert School Department PAYROLL WARRANT REGISTER

Report # 14172

Include Authorization Codes: Yes
Batch: 8155
Check Dates: (Earliest) - (Latest)
Cash Account Number:
Minimum Check Amount: \$0.00
Sorted By: Check Number

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
	04/24/2020	IRS	INTERNAL REVENUE SERVIC		12,510.67	12,510.67	0.00	0.00	
	04/24/2020	STAT	TREASURER, STATE OF MAIN		3,746.00	3,746.00	0.00	0.00	
45660	04/24/2020	468	WARREN L. MURRAY	1	1,156.80	980.40	0.00	980.40	
45661	04/24/2020	149	MARIAH D. BAKER	1	1,884.61	1,543.22	1,543.22	0.00	
45662	04/24/2020	311	LAURA-JEAN BEAL	1	2,344.23	1,717.60	1,717.60	0.00	
45663	04/24/2020	11	KELLY S. BEAULIEU	1	2,469.23	1,621.86	1,621.86	0.00	
45664	04/24/2020	463	RENE L. BECKER	1	1,522.40	1,137.91	1,137.91	0.00	
45665	04/24/2020	266	JULIANNA R. BENNOCH	1	2,536.53	1,875.68	1,875.68	0.00	
45666	04/24/2020	479	JAMIE K. BRACY	1	1,139.46	798.71	798.71	0.00	
45667	04/24/2020	314	ANDREW J. CARLSON	1	1,623.07	1,156.81	1,156.81	0.00	
45668	04/24/2020	462	JACQUELINE E A CARPENTER	1	1,210.35	981.91	981.91	0.00	
45669	04/24/2020	18	JANICE P. CARROLL	1	1,269.45	926.90	926.90	0.00	
45670	04/24/2020	337	AMBER G. CHARRON	1	2,015.57	1,398.32	1,398.32	0.00	
45671	04/24/2020	21	LARRY A. COLE	1	1,503.45	1,316.37	1,316.37	0.00	
45672	04/24/2020	91	JUDITH CULLEN	1	1,969.23	1,517.29	1,517.29	0.00	
45673	04/24/2020	69	EMILY N. DAMON	1	1,802.40	1,300.89	1,300.89	0.00	
45674	04/24/2020	308	Gloria A. Delsandro	1	3,574.00	2,565.79	2,565.79	0.00	
45675	04/24/2020	43	SARAH R. DUNBAR	1	1,998.07	1,478.38	1,478.38	0.00	
45676	04/24/2020	481	ELIZABETH FARRELL	1	969.41	727.80	727.80	0.00	
45677	04/24/2020	52	WANDA J. FERNALD	1	2,392.30	1,549.18	1,549.18	0.00	
45678	04/24/2020	57	JASON W. FOUNTAINE	1	1,622.40	1,185.79	1,185.79	0.00	
45679	04/24/2020	332	MARINA P. FREDERICK	1	1,642.40	1,072.49	1,072.49	0.00	
45680	04/24/2020	329	ALEXANDER GARRETT	1	1,728.84	1,304.69	1,304.69	0.00	
45681	04/24/2020	63	HEATHER M. GRAVES	1	2,315.38	1,473.25	1,473.25	0.00	
45682	04/24/2020	65	GAYLE M. GRAY	1	2,469.23	1,738.99	1,738.99	0.00	
45683	04/24/2020	331	RUSSELL W. GRAY	1	791.64	697.69	697.69	0.00	
45684	04/24/2020	92	ABIGAIL A. HARMON	1	1,285.70	942.42	942.42	0.00	
45685	04/24/2020	477	ANGELIQUE E. HODGDON	1	1,446.00	832.16	832.16	0.00	
45686	04/24/2020	244	KRISTIN D. HOLLEY	1	1,220.70	892.63	892.63	0.00	
45687	04/24/2020	313	ANDREA W. HOWELL	1	1,630.50	1,325.55	1,325.55	0.00	
45688	04/24/2020	293	Amy L. James	1	2,536.53	1,712.18	1,712.18	0.00	
45689	04/24/2020	90	REBECCA A. JARVIS	1	2,228.84	1,505.43	1,505.43	0.00	
45690	04/24/2020	312	BETHANY G. JOHNSON	1	1,389.75	1,025.50	1,025.50	0.00	
45691	04/24/2020	291	PATRICIA A. KELLEY	1	1,454.60	1,004.72	1,004.72	0.00	
45692	04/24/2020	335	CYNTHIA A. LAMBERT	1	1,090.29	893.07	893.07	0.00	
45693	04/24/2020	321	MAX E. MASON	1	1,155.70	929.46	929.46	0.00	
45694	04/24/2020	292	TARA MCKERNAN	1	2,142.46	1,555.51	1,555.51	0.00	
45695	04/24/2020	461	JANET NORDELUS	1	1,762.15	1,213.72	1,213.72	0.00	
45696	04/24/2020	193	HARVEY BRUCE NORWOOD	1	1,111.80	765.28	765.28	0.00	
45697	04/24/2020	237	JUSTIN B. NORWOOD	1	8,927.07	6,091.46	6,091.46	0.00	
45698	04/24/2020	238	WENDELL L. OPPEWALL	1	1,337.88	767.39	767.39	0.00	
45699	04/24/2020	240	JEANNE C. OTT	1	2,623.07	1,819.30	1,819.30	0.00	
45700	04/24/2020	301	Terry P. Paulos	1	462.72	339.66	339.66	0.00	
45701	04/24/2020	138	AMY Y. PHILBROOK	1	2,473.80	1,701.04	1,701.04	0.00	
45702	04/24/2020	275	JOELLE A. RUDDY	1	2,469.23	1,878.51	1,878.51	0.00	
45703	04/24/2020	74	LEON E. SARGENT	1	1,962.40	1,318.93	1,318.93	0.00	
45704	04/24/2020	120	KAREN L. SHARPE	1	2,950.00	1,881.41	1,881.41	0.00	
45705	04/24/2020	375	KATHLEEN C. ST DENIS	1	2,709.61	1,560.42	1,560.42	0.00	
45706	04/24/2020	404	KERRY L. TAYLOR	1	2,461.53	1,798.21	1,798.21	0.00	
45707	04/24/2020	459	SHANNON L. WESTPHAL	1	1,892.30	1,485.05	1,485.05	0.00	
45708	04/24/2020	448	JACQUELINE A. WHEATON	1	2,353.84	1,648.26	1,648.26	0.00	
45709	04/24/2020	307	LAUREN M. WHITE	1	1,010.04	711.90	711.90	0.00	
45710	04/24/2020	469	TIFFANY C. YARBROUGH	1	1,123.20	947.03	947.03	0.00	
45711	04/24/2020	AFLAC	AFLAC		127.42	127.42	0.00	127.42	

Mount Desert School Department PAYROLL WARRANT REGISTER

Report # 14172

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
45712	04/24/2020	BCBS	ANTHEM BC/BS		11,149.74	11,149.74	0.00	11,149.74	
45713	04/24/2020	HMD	HORACE MANN COMPANIES		65.66	65.66	0.00	65.66	
45714	04/24/2020	HM	HORACE MANN INSURANCE C		700.00	700.00	0.00	700.00	
45715	04/24/2020	MEA	MAINE EDUCATION ASSOCIA		1,197.00	1,197.00	0.00	1,197.00	
45716	04/24/2020	MSRS	MAINE PERS		19,553.14	19,553.14	0.00	19,553.14	
45717	04/24/2020	MET	METROPOLITAN LIFE INSUR		350.00	350.00	0.00	350.00	
45718	04/24/2020	DELTA DEN	NORTHEAST DELTA DENTAL		1,443.84	1,443.84	0.00	1,443.84	
45719	04/24/2020	PRIM	PRIMERICA FINANCIAL SVCS.		370.00	370.00	0.00	370.00	
45720	04/24/2020	FEDHEALTH	TREASURER, STATE OF MAIN		0.00	0.00	0.00	0.00	
					150,375.63	121,827.59	69,633.72	35,937.20	

Check Authorization Summary			
Type	Description	Count	Amount
Employee	Checks	1	980.40
	Voided Checks	0	0.00
	Direct Deposits (Fully Distributed)	50	69,633.72
	ACH Employee Credits	50	69,633.72
	ACH Employee Debits (Voids)	0	0.00
Deduction	Checks	10	34,956.80
	Voided Checks	0	0.00
	ACH Vendor Credits	0	0.00
	ACH VendorDebits (Voids)	0	0.00
Taxes	EFTPS Payment - Debit	2	16,256.67

Mount Desert School Department PAYROLL WARRANT REGISTER

Report # 14172

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
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WARRANT # 22

DATE: PAID APR 24 2020

Mark Edward Goussard, Ed.D.
SUPERINTENDENT

FINANCE OFFICER

FINANCE OFFICER

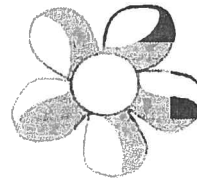
FINANCE OFFICER

FINANCE OFFICER

FINANCE OFFICER

FINANCE OFFICER

FINANCE OFFICER



121827.59 net pay
46487.03 payroll A/P
168314.62

Mount Desert School Department Check Register

Report # 14176

Batch: 8156
Check Edit #: N/A
Sort By: Vendor Name
Include DTF Info: No

Batch #	Control Total	Status	Created By	Date Created	Last Updated By	Date Last Updated
8156	46,487.03	Posted	Bria	04/21/2020	Bria	04/21/2020

Vendor Code / Name Check Edit #	Check Number Check Date	Check Type Status	Check Header Information			
1200 ANTHEM BC & BS 10304	19287 04/24/2020	Payable Payment Posted				
Payable #	Reference	Invoice #	Invoice Date	Amount	Discount	Payment
15616	ANTHEM BC & BS-BCBS APRIL2020 M	BCBS APRIL2	04/24/2020	45,208.57	0.00	45,208.57
			Check Totals:	45,208.57	0.00	45,208.57
6000 MAINE PERS 10301	19288 04/24/2020	Payable Payment Posted	MAINE PERS PO BOX 349 AUGUSTA ME 043320349			
Payable #	Reference	Invoice #	Invoice Date	Amount	Discount	Payment
15612	MAINE PERS-PLD RET MDES APRIL2	PLD RET MDE	04/24/2020	1,010.16	0.00	1,010.16
			Check Totals:	1,010.16	0.00	1,010.16
6000 MAINE PERS 10302	19289 04/24/2020	Payable Payment Posted	MAINE PERS PO BOX 349 AUGUSTA ME 043320349			
Payable #	Reference	Invoice #	Invoice Date	Amount	Discount	Payment
15614	MAINE PERS-GLI TEACHER MARCH2	GLI TEACHER	04/24/2020	211.16	0.00	211.16
			Check Totals:	211.16	0.00	211.16
6000 MAINE PERS 10303	19290 04/24/2020	Payable Payment Posted	MAINE PERS PO BOX 349 AUGUSTA ME 043320349			
Payable #	Reference	Invoice #	Invoice Date	Amount	Discount	Payment
15613	MAINE PERS-GLI PLD MARCH20 MDE	GLI PLD MARC	04/24/2020	57.14	0.00	57.14
			Check Totals:	57.14	0.00	57.14
Batch 8156 Totals:				46,487.03	0.00	46,487.03

4 Checks Listed