

1995

## Stockholm, ME Town Report - 1994 - 1995

Municipal Officers of Stockholm, Maine

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2437g Annual report 11 15  
donated by Birdie Sandstrom

**ANNUAL REPORT**  
**OF THE**  
**MUNICIPAL OFFICERS**  
**OF THE TOWN OF**  
**STOCKHOLM, MAINE**  
**1994-1995**

ARTIFACT #: 2437G  
DONATED BY; Birdina  
(Olivenbaum) Sandstrom  
DESCRIPTION: Town Annual  
Report - 1994 - 1995

ANNUAL REPORT  
OF THE  
MUNICIPAL OFFICERS  
OF THE  
TOWN OF  
STOCKHOLM, MAINE  
1994 - 1995



THE MAINE SENATE  
117th Legislature

Senator Judy Paradis  
District 1  
State House Station 3  
Augusta, Maine 04333

40 US Route 1  
Frenchville, Maine 04745  
Fax (207) 728-6374  
Home (207) 728-4854

January, 1995

Dear Friends:

As the 117th Maine Legislature convenes its First Regular Session, it is an honor and a privilege to be serving you in the Maine Senate. I urge you to contact me if you need assistance or information.

The next two years promise to be challenging as we attempt to move Maine forward into an era which will include a vibrant economy, a clean environment, healthy families, first rate schools and an efficient government. The legislature will be dealing with these and other issues and I welcome comments and suggestions from you regarding any issues of concern you may have.

As always, my door is open to municipal officials and the citizens of my district. If I can be of assistance in any way, please write me at the above locations. You may also call me toll free during the session (1-800-423-6900) or 287-1505. My home telephone is 728-4854; Fax # is 728-6374.

Sincerely,

A handwritten signature in cursive script that reads 'Judy'.

Judy A. Paradis  
State Senator

JAP/mjl





Joseph W. Mayo  
Clerk of the House

*State of Maine*  
*House of Representatives*  
Augusta 04333-0002

287-1400

TO: Municipal Officers  
Editor, Annual Report

FROM: Joseph W. Mayo  
Clerk of the House

A handwritten signature in black ink, appearing to be 'J. Mayo'.

Many municipal annual reports now include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature  
(term exp. 12/3/96)

State Representative: Rosaire J. Sirois

Home Address: RFD 4, Box 920  
Van Buren Road  
Caribou 04736

Telephone: 207-498-6750

Capitol Address: House of Representatives  
State House, Station #2  
Augusta, Maine 04333-0002

Telephone: 207-287-1400 (Voice)  
207-287-4469 (TDD)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900

Caribou, Caswell, Grand Isle, Hamlin, Limestone, Stockholm, Van  
Buren and Plantation of Cyr and Connor Township

Printed on Recycled Paper

STOCKHOLM  
TOWN OFFICERS  
1994 - 1995

SELECTMEN, ASSESSORS, ROAD COMMISSIONERS  
AND OVERSEERS OF THE POOR

David G. Sterris                      Galen L. Forsman                      Marjorie Strainge

TREASURER, TOWN MANAGER  
TAX COLLECTOR, REGISTRAR OF VOTERS  
AND  
DIRECTOR OF GENERAL ASSISTANCE  
Kathleen Lausier

TOWN CLERK  
Albertine Dufour

SUPERINTENDING SCHOOL COMMITTEE

David Strainge                      John Sjostedt                      Deborah Currier

SUPERINTENDENT OF SCHOOLS  
David P. Beal

CONSTABLE  
Brent Johnson

CODE ENFORCEMENT OFFICER  
David Ricker

FIRE CHIEF  
John Hotelling

BALLOT CLERKS

Birdina Sandstrom  
David Anderson

Gwendolyn Larson  
Wyllard Johnson  
Oreille Dufour

## ASSESSORS' REPORT

The following is a statement of the inventory and valuation of taxable property as found in the Town of Stockholm on April 1, 1994, the same being a true copy of our return to the state tax assessor.

## REAL ESTATE VALUATION

|                   |           |                  |
|-------------------|-----------|------------------|
| Land              | 3,494,878 |                  |
| Buildings         | 4,161,810 |                  |
| Total Real Estate |           | <u>7,656,688</u> |

## PERSONAL PROPERTY VALUATION

|                                  |        |               |
|----------------------------------|--------|---------------|
| Furniture & Fixtures             | 4,845  |               |
| Machinery & Equipment            | 26,446 |               |
| Other Kinds of Personal Property | 2,500  |               |
| Total Personal Property          |        | <u>33,791</u> |
| Total Valuation                  |        | 7,690,479     |
| Tax Rate                         |        | .0234         |
| Total Tax Assessed               |        | 179,957.21    |

## 1994 TOWN APPROPRIATIONS

|                                  |           |                  |
|----------------------------------|-----------|------------------|
| General Government               | 16,000.00 |                  |
| Social Security & Unemployment   | 1,800.00  |                  |
| Ambulance Service                | 2,746.00  |                  |
| Workers' Compensation Insurance  | 2,300.00  |                  |
| Town Garage                      | 2,000.00  |                  |
| Highway Equipment Repair         | 2,000.00  |                  |
| Fire Department                  | 5,000.00  |                  |
| Town Dump                        | 19,500.00 |                  |
| Maine Municipal Association Dues | 650.00    |                  |
| Town Reports & Audits            | 1,950.00  |                  |
| Recreation                       | 1,000.00  |                  |
| Winter Roads                     | 23,000.00 |                  |
| Roads & Bridges                  | 10,000.00 |                  |
| Tarring/Road Surfacing           | 2,000.00  |                  |
| General Assistance               | 1,700.00  |                  |
| Street Light                     | 2,865.00  |                  |
|                                  |           | <u>94,511.00</u> |

## 1994 SCHOOL APPROPRIATIONS

|                                 |           |            |
|---------------------------------|-----------|------------|
| For July 1994 through May 1995  | 95,541.96 |            |
| School Total                    |           | 95,541.96  |
| County Tax                      | 10,122.08 |            |
| Overlay                         | 3,782.16  |            |
| Total Appropriation             |           | 203,957.20 |
| Estimated Revenue               |           |            |
| State Municipal Revenue Sharing | 12,000.00 |            |
| Excise Tax Receipts             | 12,000.00 |            |
| Total                           |           | 24,000.00  |
| Total Tax Commitment            |           | 179,957.20 |

## AUTHORIZATION FROM SURPLUS

|  |        |          |
|--|--------|----------|
| Aroostook Area Agency on Aging           | 168.00 |          |
| Memorial Day Observance                  | 200.00 |          |
| Nordic Lakers                            | 200.00 |          |
| Aroostook County Action Program          | 57.20  |          |
| Central Aroostook Humane Society         | 50.00  |          |
| Caribou Public Library                   | 286.00 |          |
| Temporary Shelter for the Homeless, Inc. | 150.00 |          |
| St. John/Aroostook RC&D                  | 40.00  |          |
| Northern Maine Planning Commission       | 417.24 |          |
| Central Aroostook Conservation District  | 100.00 |          |
| American Red Cross                       | 98.00  |          |
| Northern Maine Homemaker Service         | 90.00  |          |
| Crisis Pregnancy Center                  | 200.00 |          |
| Stockholm Planning Board                 | 100.00 |          |
| New Sweden Little League                 | 100.00 |          |
| Aroostook Child Abuse & Neglect          | 50.00  |          |
| TAMC Emergency Lifeline Systems          | 100.00 |          |
| Stockholm Historical Museum              | 230.00 |          |
| Total                                    |        | 2,636.44 |

## PROPERTY TAX FOR SCHOOLS

|                               |           |
|-------------------------------|-----------|
| Appropriation                 | 95,541.96 |
| Expended to School Department | 95,541.96 |

## COUNTY TAX

|                                 |           |
|---------------------------------|-----------|
| Appropriation                   | 10,122.08 |
| Expended to County of Aroostook | 10,122.08 |



## GENERAL FUND

|                                    |                   |            |
|------------------------------------|-------------------|------------|
| General Fund Balance, June 1, 1994 |                   | 105,139.63 |
| Key Bank Checking                  |                   |            |
| Balance, June 1, 1994              | 35,135.00         |            |
| Total Receipts                     | 662,323.75        |            |
| Total Disbursements                | <u>672,744.80</u> |            |
| Balance, June 1, 1995              |                   | 24,713.95  |
| Key Bank Money Market              |                   | 25,233.15  |
| First Citizens Bank Savings        |                   | 20,365.20  |
| First Citizens Bank CD             |                   | 30,000.00  |
| Peoples Heritage Bank CD           |                   | 42,447.26  |
| General Fund Balance, June 1, 1995 |                   | 142,759.56 |

## RESERVE ACCOUNTS

## MINISTERIAL SCHOOL FUND

|                            |           |                  |
|----------------------------|-----------|------------------|
| Balance, June 1, 1994      | 41,091.87 |                  |
| Interest                   | 3,716.56  |                  |
| To Stockholm School Fund   | 3,716.56  |                  |
| Forward to 1995, ACFS&L CD |           | <u>41,091.87</u> |

## STUMPAGE RESERVE

|                                 |          |                 |
|---------------------------------|----------|-----------------|
| Balance, June 1, 1994           | 1,511.33 |                 |
| Sale of stumpage                | 1,700.00 |                 |
| Interest                        | 75.92    |                 |
| Forward to 1995, ACFS&L Savings |          | <u>3,287.25</u> |

## SCHOOL BUS RESERVE FUND

|                       |           |                  |
|-----------------------|-----------|------------------|
| Balance, June 1, 1994 | 18,733.59 |                  |
| Expended              | 8,201.00  |                  |
| Interest              | 660.00    |                  |
| Forward to 1995       |           | <u>11,192.59</u> |

|                                |                 |           |
|--------------------------------|-----------------|-----------|
| County Federal Credit Union CD | 1,601.48        |           |
| First Citizens Bank CD         | <u>9,591.11</u> |           |
|                                |                 | 11,192.59 |

## DUMP CLOSURE RESERVE FUND

|                         |                 |           |
|-------------------------|-----------------|-----------|
| Balance, June 1, 1994   | 65,559.87       |           |
| To Dump Closure Account | 54,754.73       |           |
| Interest                | <u>1,969.30</u> |           |
| Forward to 1995,        |                 |           |
| Peoples Heritage CD     |                 | 12,774.44 |

## SAND SHED RESERVE FUND

|                                |          |           |
|--------------------------------|----------|-----------|
| Balance, June 1, 1994          | 9,723.55 |           |
| Interest                       | 446.68   |           |
| Forward to 1995,               |          |           |
| County Federal Credit Union CD |          | 10,170.23 |

## FIRE EQUIPMENT RESERVE FUND

|                            |          |          |
|----------------------------|----------|----------|
| Balance, June 1, 1994      | 1,248.33 |          |
| Interest                   | 48.72    |          |
| Forward to 1995, ACFS&L CD |          | 1,297.05 |

## TOWN DUMP RESERVE FUND

|                        |           |           |
|------------------------|-----------|-----------|
| Balance, June 1, 1994  | 27,254.63 |           |
| Interest               | 1,254.40  |           |
| Forward to 1995,       |           | 28,509.03 |
| First Citizens Bank CD |           |           |

## HIGHWAY EQUIPMENT RESERVE FUND

|                       |           |           |
|-----------------------|-----------|-----------|
| Balance, June 1, 1994 | 53,978.34 |           |
| Interest              | 2,244.28  |           |
| Forward to 1994       |           | 56,222.62 |

|                                |           |           |
|--------------------------------|-----------|-----------|
| Peoples Heritage CD            | 40,467.39 |           |
| ACFS&L MM                      | 11,201.03 |           |
| First Citizens CD              | 2,325.36  |           |
| County Federal Credit Union CD | 2,228.84  |           |
|                                |           | 56,222.62 |

## CENTENNIAL BOOK FUND

|                          |          |          |
|--------------------------|----------|----------|
| Balance, June 1, 1994    | 1,519.70 |          |
| Sale of Centennial Books | 66.00    |          |
| Forward to 1995          |          | 1,585.70 |

## STOCKHOLM DOG LICENSE FUND

|                       |        |        |
|-----------------------|--------|--------|
| Balance, June 1, 1994 | 496.48 |        |
| Receipts              | 122.00 |        |
| Expended              | 140.00 |        |
| Forward to 1995       |        | 478.48 |



| SURPLUS ACCOUNT                    |          |           |
|------------------------------------|----------|-----------|
| Balance, June 1, 1994              |          | 8,585.75  |
| Increases                          |          |           |
| Municipal Revenue Sharing          | 6,494.23 |           |
| Stockholm Excise Tax               | 7,538.78 |           |
| Stockholm Boat Excise Tax          | 319.80   |           |
| Non-Allocated Income               | 4,587.26 |           |
| Interest & Cost                    | 935.54   |           |
| Overlay                            | 3,782.16 |           |
| Winter Roads                       | 918.80   |           |
| Town Dump                          | 1,126.95 |           |
| Fire Department                    | 106.34   |           |
| Tarring/Road Surfacing             | 1,332.72 |           |
| General Assistance                 | 443.98   |           |
| Recreation                         | 325.00   |           |
| Workers' Compensation Ins.         | 1,278.00 |           |
| Town Garage                        | 741.27   |           |
| Street Lights                      | .41      |           |
| Concealed Weapon Permits           | 10.00    |           |
|                                    | <hr/>    | 29,941.24 |
| Decreases                          |          |           |
| Tax Discounts                      | 4,084.42 |           |
| Tax Abatements                     | 118.19   |           |
| Aroostook Area Agency on Aging     | 168.00   |           |
| Memorial Day Observance            | 200.00   |           |
| Nordic Lakers                      | 200.00   |           |
| Aroostook County Action Program    | 57.20    |           |
| Central Aroostook Humane Society   | 50.00    |           |
| Caribou Public Library             | 286.00   |           |
| Temporary Shelter for Homeless     | 150.00   |           |
| Stockholm Historical Museum        | 230.00   |           |
| St. John/Aroostook RC&D            | 40.00    |           |
| NMRPC                              | 417.24   |           |
| Cent. Aroostook Conservation Dist. | 100.00   |           |
| American Red Cross                 | 98.00    |           |
| N. Maine Homemakers Service        | 90.00    |           |
| Crisis Pregnancy Center            | 200.00   |           |
| New Sweden Little League           | 100.00   |           |
| Stockholm Planning Board           | 100.00   |           |
| Aroostook Child Abuse              | 50.00    |           |
| TAMC Emergency Lifeline            | 100.00   |           |
| General Government                 | 1,267.75 |           |
| Social Security & Unemployment     | 1,265.81 |           |
| Highway Equipment Repair           | 6,840.04 |           |
| Ambulance Service                  | 274.00   |           |
| MMA Dues                           | 40.00    |           |
| Town Reports & Audits              | 56.03    |           |
|                                    | <hr/>    | 16,582.68 |
| Balance, June 1, 1995              |          | 21,944.31 |

## STATE &amp; LOCAL ROAD ASSISTANCE

|                       |           |           |
|-----------------------|-----------|-----------|
| Balance, June 1, 1994 |           | 15,978.00 |
| Receipts              |           |           |
| State of Maine        | 12,576.00 |           |
| Expended              |           |           |
| Roads & Bridges       | 14,946.49 |           |
| Forward to 1995       |           | 13,607.51 |

## STATE MUNICIPAL REVENUE SHARINGB

|              |           |                 |
|--------------|-----------|-----------------|
| Receipts     | 18,494.23 |                 |
| Tax Estimate | 12,000.00 |                 |
| To Surplus   |           | <u>6,494.23</u> |

## STOCKHOLM EXCISE TAX

|              |           |                 |
|--------------|-----------|-----------------|
| Receipts     | 19,538.78 |                 |
| Tax Estimate | 12,000.00 |                 |
| To Surplus   |           | <u>7,538.78</u> |

## STOCKHOLM BOAT EXCISE

|            |        |  |
|------------|--------|--|
| Receipts   | 319.80 |  |
| To Surplus | 319.80 |  |

## NON-ALLOCATED INCOME

|                                   |          |                 |
|-----------------------------------|----------|-----------------|
| Receipts                          |          |                 |
| Interest                          | 3,021.64 |                 |
| Copier fees                       | 50.00    |                 |
| Permits                           | 10.00    |                 |
| Motor Vehicle fees                | 189.99   |                 |
| Fish & Wildlife fees              | 318.00   |                 |
| Veterans' Exemption Reimbursement | 233.20   |                 |
| Certification Block Grant         | 29.67    |                 |
| State of Maine Tax Relief         | 725.75   |                 |
| Marjorie Strainge                 | 10.00    |                 |
| To Surplus                        |          | <u>4,587.26</u> |

## TAX COLLECTOR'S REPORT

## 1994 TAXES

|  |                  |            |
|--|------------------|------------|
| Tax Committed                            |                  | 179,957.20 |
| Tax Collected                            | 151,494.42       |            |
| Tax Discount                             | 4,084.42         |            |
| Tax Abatements                           | 118.19           |            |
| Tax Uncollected                          | <u>24,260.17</u> |            |
|  |                  | 179,957.20 |
| Tax Uncollected                          |                  |            |
| Dana Caron                               | 756.41           |            |
| Lenny Caron                              | 220.36           |            |
| Ernestine Chase                          | 15.96            |            |
| Margaret Cochran                         | 135.32           |            |
| *   Simon Forsman                        | 281.86           |            |
| Hartley Hanson                           | 155.96           |            |
| Irving Pulp & Paper Co.                  | 19,385.40        |            |
| Galen Morin                              | 959.37           |            |
| Ronald Ouellette<br>& Maryline Ouellette | 189.07           |            |
| Marlene Perron                           | 951.21           |            |
| John Rossignol                           | 138.50           |            |
| *   Richard Rohrbach                     | 13.26            |            |
| Albert Stawasz                           | 76.92            |            |
| John Voisine                             | <u>980.57</u>    |            |
|  |                  | 24,260.17  |

## 1993 TAXES

|                             |               |          |
|-----------------------------|---------------|----------|
| Tax Uncollected             |               | 5,221.05 |
| Tax Collected               | 2,657.96      |          |
| Tax Liens Paid              | 1,836.32      |          |
| Tax Liens Outstanding       |               |          |
| *   Dana Caron              | 162.57        |          |
| Alphonse Nightingale, heirs | 68.87         |          |
| John Rossignol              | 119.52        |          |
| John Voisine                | <u>375.81</u> |          |
|                             |               | 5,221.05 |

## 1992 TAXES

|                       |        |
|-----------------------|--------|
| Tax Liens Outstanding | 107.13 |
| Tax Liens Paid        | 107.13 |

\* PAID AFTER BOOKS CLOSED

## GENERAL GOVERNMENT

|                                  |          |                  |
|----------------------------------|----------|------------------|
| Appropriation                    |          | 16,000.00        |
| Bad check fines                  |          | 10.00            |
|                                  |          | <u>16,000.00</u> |
| Expended                         |          |                  |
| Kathleen Lausier                 | 7,812.50 |                  |
| Kathleen Lausier (mileage)       | 442.00   |                  |
| David Sterris                    | 500.00   |                  |
| David Sterris (reimbursements)   | 63.97    |                  |
| Galen Forsman                    | 500.00   |                  |
| Marjorie Strainge                | 675.00   |                  |
| Albertine Dufour                 | 432.48   |                  |
| Albertine Dufour                 | 53.00    |                  |
| Code Enforcement Officer         | 100.00   |                  |
| Ballot Clerks                    | 345.00   |                  |
| Moderator                        | 75.00    |                  |
| Constable                        | 100.00   |                  |
| Levesque Office Supply           | 1,059.05 |                  |
| Marks Printing                   | 428.28   |                  |
| Northern Printers, Inc. (checks) | 146.50   |                  |
| Hamilton Business, Inc. (checks) | 53.03    |                  |
| Stamped Envelope Agency          | 148.80   |                  |
| Postmaster                       | 224.52   |                  |
| Register of Deeds                | 125.50   |                  |
| Notary                           | 27.00    |                  |
| Northeast Publishing Co.         | 203.45   |                  |
| NYNEX & AT&T                     | 598.05   |                  |
| Maine Public Service             | 657.96   |                  |
| Anderson's Grocery               | 27.81    |                  |
| MMA (insurance)                  | 1,693.00 |                  |
| MMA (workshops)                  | 105.00   |                  |
| Publications                     | 14.00    |                  |
| McLeon Hunter                    | 27.00    |                  |
| Town Clerk Association           | 15.00    |                  |
| Bank Charges                     | 12.00    |                  |
| Rainbow Printing                 | 101.47   |                  |
| Solman & Hunter                  | 182.50   |                  |
| Pierce, Atwood & Schribner       | 9.88     |                  |
| Lona LaFrance                    | 247.50   |                  |
| NMDC                             | 16.00    |                  |
| Woodlot Management               | 63.50    |                  |
|                                  |          | <u>17,277.75</u> |
| From Surplus                     |          | 1,267.75         |



## SOCIAL SECURITY &amp; UNEMPLOYMENT

|                 |          |                 |
|-----------------|----------|-----------------|
| Appropriation   | 1,800.00 |                 |
| IRS (refund)    | 2.95     |                 |
|                 |          | <u>1,802.95</u> |
| Expended        |          |                 |
| Social Security | 1,483.46 |                 |
| Medicare        | 364.93   |                 |
| Unemployment    | 1,238.75 |                 |
|                 |          | <u>3,069.14</u> |
| From Surplus    |          | 1,265.81        |

## GENERAL ASSISTANCE

|                |                 |                 |
|----------------|-----------------|-----------------|
| Receipts       |                 |                 |
| Appropriation  | 1,700.00        |                 |
| State of Maine | 1,464.20        |                 |
|                |                 | <u>3,164.20</u> |
| Expended       | <u>2,720.22</u> | <u>2,720.22</u> |
| To Surplus     |                 | 443.98          |

## TOWN DUMP

|                        |           |                  |
|------------------------|-----------|------------------|
| Receipts               |           |                  |
| Appropriation          | 19,500.00 |                  |
| White Goods            | 38.00     |                  |
|                        |           | <u>19,538.00</u> |
| Expended               |           |                  |
| Landeem & Son, Inc.    | 8,450.00  |                  |
| John Voisine           | 32.00     |                  |
| Tri-Community Landfill | 9,404.56  |                  |
| Automotive Supply      | 14.49     |                  |
|                        |           | <u>17,901.05</u> |
| To Surplus             |           | 1,126.95         |

## TOWN GARAGE

|                       |                 |
|-----------------------|-----------------|
| Receipts              |                 |
| Appropriation         | 2,000.00        |
| Stockholm School Fund | 633.67          |
|                       | <u>2,633.67</u> |
| Expended              |                 |
| MMA (insurance)       | 435.00          |
| Maine Public Service  | 360.19          |
| L. B. Carter Heating  | 1,097.18        |
|                       | <u>1,892.40</u> |
| To Surplus            | 741.27          |

## STREET LIGHTS

|                      |                 |
|----------------------|-----------------|
| Appropriation        | 2,865.00        |
| Expended             |                 |
| Maine Public Service | 2,864.59        |
|                      | <u>2,864.90</u> |
| To Surplus           | .41             |

## DUMP CLOSURE ACCOUNT

|                               |                   |
|-------------------------------|-------------------|
| Receipts                      |                   |
| Dump Closure Reserve Fund     | 54,754.73         |
| State of Maine                | 45,921.93         |
| Soderberg Co.                 | 500.00            |
|                               | <u>101,196.66</u> |
| Expended                      |                   |
| Engineering Dynamics, Inc.    | 15,141.08         |
| Soderberg Co.                 | 42,200.00         |
| Vernon McBreairty & Son, Inc. | 202.50            |
| Carl Bondeson                 | 300.00            |
| State of Maine                | 885.82            |
|                               | <u>58,729.40</u>  |
| Forward to 1995               | 42,447.26         |



## HIGHWAY EQUIPMENT REPAIR

|                              |          |                 |
|------------------------------|----------|-----------------|
| Receipts                     |          |                 |
| Appropriation                | 2,000.00 |                 |
| Steamer rental fees          | 53.50    |                 |
|                              |          | <u>2,053.50</u> |
| Expended                     |          |                 |
| MMA (insurance)              | 870.00   |                 |
| White Sign Co.               | 18.75    |                 |
| Sherwin-Williams             | 77.47    |                 |
| W. L. Greenier, Inc.         | 1,160.16 |                 |
| H. P. Fairfield, Inc.        | 402.26   |                 |
| Eldon Espling Heating        | 35.00    |                 |
| Caribou Metal Fabricators    | 249.94   |                 |
| Anderson's Service           | 40.56    |                 |
| Johnson's Portable Welding   | 90.00    |                 |
| S. W. Collins, Co.           | 68.77    |                 |
| Daigle Oil Co.               | 2,463.10 |                 |
| Theriault Tire Center        | 116.42   |                 |
| Northern Welding & Repair    | 2,739.98 |                 |
| Anderson's Grocery           | 5.73     |                 |
| Dead River Co.               | 191.27   |                 |
| Roland's Service             | 75.00    |                 |
| John Voisine                 | 94.00    |                 |
| John Voisine (reimbursement) | 45.44    |                 |
| John Voisine (mileage)       | 8.00     |                 |
| New Sweden Service           | 114.69   |                 |
| Richard Beechard             | 27.00    |                 |
|                              |          | <u>8,893.54</u> |
| From Surplus                 |          | 6,840.04        |

## TARRING ROADS

|                   |        |               |
|-------------------|--------|---------------|
| Appropriation     |        | 2,000.00      |
| Expended          |        |               |
| Lane Construction | 667.28 |               |
|                   |        | <u>667.28</u> |
| To surplus        |        | 1,332.72      |

## ROADS &amp; BRIDGES

|                               |           |
|-------------------------------|-----------|
| Receipts                      |           |
| Appropriation                 | 10,000.00 |
| State & Local Road Assistance | 14,946.49 |
|                               | 24,946.49 |
| Expended                      |           |
| W. H. Shurtleff Co.           | 5,963.92  |
| Aroostook Asphalt             | 17,216.55 |
| Vernon McBreairty & Son, Inc. | 780.00    |
| John Voisine                  | 384.00    |
| John Voisine (reimbursement)  | 3.12      |
| Vera Stainbrook               | 30.35     |
| Richard Beechard              | 123.00    |
| Jim Plante                    | 153.00    |
| S. W. Collins Co.             | 81.00     |
| Enco Signs                    | 211.65    |
|                               | 24,946.49 |

## WINTER ROADS

|                                   |           |
|-----------------------------------|-----------|
| Receipts                          |           |
| Appropriation                     | 23,000.00 |
|                                   | 23,000.00 |
| Expended                          |           |
| John Voisine                      | 6,880.00  |
| John Voisine (mileage)            | 26.00     |
| Vera Stainbrook                   | 4,860.00  |
| Vera Stainbrook (mileage)         | 76.00     |
| Roderick Voisine                  | 93.00     |
| Jeff Page                         | 69.00     |
| W. H. Shurtleff, Co.              | 2,436.95  |
| Vernon McBreairty & Son, Inc.     | 7,270.00  |
| James Searles                     | 45.00     |
| Jim Plante (truck rental)         | 96.00     |
| David Sterris                     | 189.50    |
| Treasurer of State (DOT workshop) | 40.00     |
|                                   | 22,081.20 |
| To Surplus                        | 918.80    |

## FIRE DEPARTMENT

|                                       |                 |
|---------------------------------------|-----------------|
| Receipts                              |                 |
| Appropriation                         | 5,000.00        |
| County of Aroostook                   | 3,375.00        |
| B&S Ind. (check returned)             | 169.12          |
|                                       | <u>8,544.12</u> |
| Expended                              |                 |
| MMA (insurance)                       | 1,740.00        |
| Maine Public Service                  | 298.68          |
| NYNEX                                 | 1,141.15        |
| AT&T                                  | 431.04          |
| Anderson's Service                    | 106.76          |
| L. B. Carter Heating                  | 374.73          |
| Lil's Grocery                         | 6.00            |
| Seacoast Fire Equipment               | 227.25          |
| Marden's Inc.                         | 288.00          |
| Burgess & Assoc.                      | 197.54          |
| Aroostook County Electric Supply      | 12.87           |
| Roland's Service                      | 24.00           |
| W. L. Greenier, Inc.                  | 182.68          |
| Yankee Communications                 | 770.00          |
| City of Caribou                       | 187.00          |
| Jeff Page (reimbursement)             | 31.83           |
| K & T Environmental                   | 1,471.90        |
| Eldon Espling Heating                 | 49.50           |
| Rainbow Printing                      | 96.29           |
| Aroostook Communications              | 60.00           |
| Standard Electric Co.                 | 152.80          |
| Me. State Fed. of Fire Fighters, Inc. | 60.00           |
| Belanger Auto Electric                | 50.00           |
| Aurora Electric, Inc.                 | 336.83          |
| New Sweden Service                    | 84.95           |
| S. W. Collins Co.                     | 20.00           |
| P. L. Willey Co.                      | 35.98           |
|                                       | <u>8,437.78</u> |
| To Surplus                            | 106.34          |

|                                      |   |                 |
|--------------------------------------|---|-----------------|
|                                      | <b>RECREATION</b>                       |                 |
| Appropriation                        |   | 1,000.00        |
| Expended                             |   |                 |
| Steve Doucette                       | 675.00                                  |                 |
| To Surplus                           |   | <u>325.00</u>   |
|                                      | <b>MMA DUES</b>                         |                 |
| Appropriation                        |   | 650.00          |
| Expended                             |   |                 |
| Maine Municipal Association          | 690.00                                  |                 |
| From Surplus                         |   | <u>40.00</u>    |
|                                      | <b>TOWN REPORTS &amp; AUDITS</b>        |                 |
| Appropriation                        |   | 1,950.00        |
| Expended                             |   |                 |
| David N. Felch, CPA                  | 1,600.00                                |                 |
| Rainbow Printing                     | 406.03                                  |                 |
| From Surplus                         |   | <u>56.03</u>    |
|                                      | <b>AMBULANCE SERVICE</b>                |                 |
| Appropriation                        |   | 2,746.00        |
| Expended                             |   |                 |
| City of Caribou                      | 3,020.00                                |                 |
| From Surplus                         |   | <u>274.00</u>   |
|                                      | <b>WORKMAN'S COMPENSATION INSURANCE</b> |                 |
| Appropriation                        |   |                 |
| Maine Municipal Association (refund) | 2,300.00                                |                 |
|                                      | 640.00                                  |                 |
|                                      |   | <u>2,940.00</u> |
| Expended                             |   |                 |
| Maine Municipal Association          | 1,662.00                                |                 |
| To Surplus                           |   | <u>1,278.00</u> |
|                                      | <b>STOCKHOLM PLANNING BOARD</b>         |                 |
| Balance, June 1, 1994                | 183.06                                  |                 |
| Appropriation from Surplus           | 100.00                                  |                 |
|                                      |   | <u>283.06</u>   |
| Expended                             |   |                 |
| NMDC (workshop)                      | 10.00                                   |                 |
|                                      |   | <u>10.00</u>    |
| Forward to 1995                      |   | 273.06          |

## CIVIL DEFENSE

|                       |        |
|-----------------------|--------|
| Balance, June 1, 1994 | 580.54 |
| Forward to 1995       | 580.54 |

## CONCEALED WEAPON PERMITS

|                    |              |
|--------------------|--------------|
| Receipts           | 35.00        |
| Expended           |              |
| Treasurer of State | <u>25.00</u> |
|                    | 25.00        |
| To Surplus         | 10.00        |

## STUMPAGE

|                             |                 |
|-----------------------------|-----------------|
| Receipts                    |                 |
| Randy Clark                 | 3,298.53        |
| Expended                    |                 |
| Woodlot Management Services | 97.00           |
| To Stumpage Reserve Fund    | <u>1,700.00</u> |
|                             | 1,797.00        |
| Forward to 1995             | 1,501.53        |

## COMMUNITY DEVELOPMENT BLOCK GRANT - 1993

## CDBG - Administrative Account

|                       |            |
|-----------------------|------------|
| Balance, June 1, 1994 | 27.23      |
| Receipts              | 201,373.00 |
| Expended              | 197,942.75 |
| Forward to 1995       | 3,457.48   |

## CDBG - Housing Rehabilitation Account

|                       |            |
|-----------------------|------------|
| Balance, June 1, 1994 | 24,534.63  |
| Receipts              | 183,909.44 |
| Expended              | 207,359.70 |
| Forward to 1995       | 1,084.34   |



## REPORT OF THE TOWN CLERK

May 26, 1994 - May 13, 1995

|                                     |    |
|-------------------------------------|----|
| Marriages                           | 3  |
| Births                              | 4  |
| Deaths                              | 2  |
| Dog Licenses                        | 21 |
| Resident Hunting & Fishing Licenses |    |
| Combination                         | 34 |
| Fishing                             | 41 |
| Hunting                             | 38 |
| Small Game                          | 3  |
| Archery Combination                 | 1  |
| Junior Hunting                      | 8  |
| Bear Permits                        | 5  |



## REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Citizens of Stockholm:

In behalf of the School Committee, as well as speaking for myself, I would like to extend greetings and a cordial invitation to visit your local school.

For the past several years, education has undergone difficult times. It is imperative that we all continue to speak with our Senators and Representatives regarding appropriate funding for education. If we do not view this issue as important, it appears that there will be very little hope for saving our local schools. The direction of the sub-committees, which have been formed to review various issues relating to education, are advocating consolidation, which may, in effect, mean the closing of local schools.

It is with this in mind that we continue to support the ECO 2000 collaboration that has been formed by six small school districts in Northern Maine in order to demonstrate that consolidation can take place and that we will not have to physically move children. Your support is essential! As we approach the 95-96 school year and beyond, it will be necessary to develop a strong partnership that also addresses the educating of all children equally and without reservations.

The citizens of Stockholm elected Mr. John Sjostedt to a three-year term, and Mr. David Strainge was elected Chair. The other School Committee member was Ms. Lisa Anderson who resigned her position in December, 1994. Mrs. Deborah Currier was appointed to take her place.

The staff remains somewhat the same with the exception of Mrs. Carol Dyer who acted in the capacity as Educational Technician. Ms. Penny Johnson is this year's Chapter I 'HOTS' instructor.

The town of Stockholm presently tuitions 18 students to Caribou High School.

In closing, I would like to express my sincere appreciation to the members of the School Committee for their dedication to the best educational opportunities available. Also, I would like to offer my gratitude to all public officials, parents, and citizens who take that extra step in working toward our many educational goals.

Respectfully submitted,  
David P. Beal  
Superintendent of Schools

REPORT OF THE SUPERINTENDENT OF SCHOOLS  
STOCKHOLM SCHOOL DEPARTMENT  
1994 - 1995

RECEIPTS

|  |                     |
|--|---------------------|
| BALANCE ON HAND 6/1/94                     | \$83,124.28         |
| TOWN APPROPRIATION                         | \$103,742.96        |
| STATE SUBSIDY                              | \$208,889.83        |
| TUITION & TRANSPORTATION                   | \$11,772.93         |
| ECIA - CHAPTER II                          | \$638.00            |
| REFUNDS & SALES                            | \$1,213.00          |
| CHAPTER I/HANDICAPPED                      | \$455.00            |
| DWIGHT D. EISENHOWER GRANT                 | \$351.00            |
| MINISTERIAL                                | \$3,716.56          |
| P.L. - 874 - IMPACT AIDE                   | \$520.00            |
| TEACHER ADMINISTRATION/CERTIFICATION GRANT | <u>\$120.00</u>     |
| <b>TOTAL RECEIPTS:</b>                     | <b>\$414,543.56</b> |

EXPENDITURES ELEMENTARY

|   |                     |
|---|---------------------|
| SALARY -- TEACHERS                      | \$127,238.77        |
| SALARY -- SUBSTITUTES                   | \$1,995.31          |
| HEALTH INSURANCE                        | \$10,912.44         |
| FICA                                    | \$215.20            |
| MEDICARE                                | \$1,819.18          |
| UNEMPLOYMENT COMPENSATION               | \$339.05            |
| WORKMEN'S COMPENSATION                  | \$697.76            |
| TEACHER/ADM. CERTIFICATION              | \$118.23            |
| TELEPHONE/POSTAGE/PRINTING              | \$669.06            |
| DWIGHT D. EISENHOWER GRANT              | \$351.00            |
| TRAVEL STAFF                            | \$145.57            |
| TEACHING SUPPLIES AND EQUIPMENT/REPAIRS | \$6,391.32          |
| TEXTBOOKS/WORKBOOKS                     | \$957.40            |
| DUES & FEES                             | <u>\$32.07</u>      |
| <b>SUB TOTAL</b>                        | <b>\$151,882.36</b> |

LIBRARY & MEDIA

|                               |                 |
|-------------------------------|-----------------|
| CHAPTER II - ECIA             | \$908.95        |
| BOOKS, MAGAZINES AND SUPPLIES | <u>\$21.00</u>  |
| <b>SUB TOTAL</b>              | <b>\$927.95</b> |

**IMPROVEMENT OF INSTRUCTION**

|                               |                   |
|-------------------------------|-------------------|
| CERTIFICATION/CREDIT STIPENDS | \$1,019.11        |
| PROFESSIONAL SERVICES         | \$507.92          |
| <b>SUB TOTAL</b>              | <b>\$1,527.03</b> |

**SPECIAL EDUCATION DIRECTOR**

|                           |                   |
|---------------------------|-------------------|
| SALARY                    | \$3,969.69        |
| MEDICARE                  | \$57.52           |
| HEALTH INSURANCE          | \$280.03          |
| UNEMPLOYMENT COMPENSATION | \$3.25            |
| WORKMEN'S COMPENSATION    | \$35.00           |
| TELEPHONE                 | \$78.46           |
| DUES & FEES               | \$24.94           |
| SUPPLIES                  | \$15.20           |
| TRAVEL                    | <u>\$154.17</u>   |
| <b>SUB TOTAL</b>          | <b>\$4,618.26</b> |

|                       |                   |
|-----------------------|-------------------|
| CONTRACTED SERVICES   | \$1,895.59        |
| CHAPTER I/HANDICAPPED | <u>\$417.00</u>   |
| <b>SUB TOTAL</b>      | <b>\$2,312.59</b> |

**BOARD OF DIRECTORS**

|                             |                   |
|-----------------------------|-------------------|
| STIPEND                     | \$1,295.00        |
| FICA                        | \$90.44           |
| MEDICARE                    | \$8.64            |
| LEGAL SERVICES (AUDIT, ETC) | \$596.67          |
| INSURANCE                   | \$636.14          |
| DUES & FEES                 | \$407.54          |
| MISCELLANEOUS               | <u>\$77.82</u>    |
| <b>SUB TOTAL</b>            | <b>\$3,112.25</b> |

**HEALTH SERVICES**

|                           |                   |
|---------------------------|-------------------|
| SALARIES                  | \$1,288.37        |
| MEDICARE                  | \$18.76           |
| HEALTH INSURANCE          | \$241.57          |
| WORKMEN'S COMPENSATION    | \$11.00           |
| UNEMPLOYMENT COMPENSATION | \$8.83            |
| TRAVEL                    | \$53.19           |
| SUPPLIES AND VACCINES     | \$69.93           |
| DUES & FEES               | <u>\$8.70</u>     |
| <b>SUB TOTAL</b>          | <b>\$1,700.35</b> |

## OFFICE OF THE SUPERINTENDENT

|                             |                    |
|-----------------------------|--------------------|
| SALARY                      | \$6,068.61         |
| SALARY/BOOKKEEPER--CLERICAL | \$2,474.88         |
| HEALTH INSURANCE            | \$913.30           |
| LIFE/DISABILITY INSURANCE   | \$109.17           |
| FICA                        | \$153.52           |
| MEDICARE                    | \$123.77           |
| UNEMPLOYMENT COMPENSATION   | \$10.62            |
| WORKMEN'S COMPENSATION      | \$70.00            |
| OFFICE LEASE                | \$398.92           |
| TELEPHONE                   | \$139.17           |
| POSTAGE                     | \$144.84           |
| ADVERTISING AND PRINTING    | \$142.64           |
| SUPPLIES                    | \$230.86           |
| TRAVEL IN/OUT OF DISTRICT   | \$432.80           |
| EQUIPMENT                   | \$539.00           |
| DUES & FEES                 | \$50.68            |
| MISCELLANEOUS               | <u>\$43.40</u>     |
| <b>SUB TOTAL</b>            | <b>\$12,046.18</b> |

## OPERATION OF PLANT

|                           |                    |
|---------------------------|--------------------|
| SALARIES                  | \$10,297.13        |
| HEALTH INSURANCE          | \$972.87           |
| FICA                      | \$638.40           |
| MEDICARE                  | \$149.27           |
| UNEMPLOYMENT COMPENSATION | \$40.82            |
| WORKMEN'S COMPENSATION    | \$1,245.00         |
| WATER AND AIR TESTING     | \$140.48           |
| PROPERTY INSURANCE        | \$1,425.91         |
| TRAVEL                    | \$68.92            |
| SUPPLIES                  | \$1,642.90         |
| ELECTRICITY               | \$3,478.56         |
| HEAT                      | \$2,419.44         |
| EQUIPMENT                 | \$0.00             |
| MISCELLANEOUS (GARBAGE)   | <u>\$274.39</u>    |
| <b>SUB TOTAL</b>          | <b>\$22,794.09</b> |

## CARE &amp; UPKEEP OF BUILDINGS AND GROUNDS

|                      |                   |
|----------------------|-------------------|
| REPAIR & MAINTENANCE | <u>\$1,785.81</u> |
| <b>SUB TOTAL</b>     | <b>\$1,785.81</b> |



## CARE &amp; UPKEEP OF EQUIPMENT SERVICE

|                  |                   |
|------------------|-------------------|
| MAINTENANCE      | <u>\$1,099.86</u> |
| <b>SUB TOTAL</b> | <b>\$1,099.86</b> |

## STUDENT TRANSPORTATION

|                           |                    |
|---------------------------|--------------------|
| SALARY (SECONDARY)        | \$6,461.96         |
| HEALTH INSURANCE          | \$972.77           |
| FICA                      | \$400.63           |
| MEDICARE                  | \$93.67            |
| UNEMPLOYMENT COMPENSATION | \$41.19            |
| WORKMEN'S COMPENSATION    | \$1,020.00         |
| CONTRACTED VEHICLE REPAIR | \$102.00           |
| RENT, BUS GARAGE          | \$633.67           |
| VEHICLE INSURANCE         | \$347.35           |
| SCHOOL BUS PURCHASE       | \$8,200.21         |
| PARTS & SERVICE           | \$377.33           |
| GASOLINE/DIESEL FUEL      | \$1,910.71         |
| CONTRACTED SERVICE        | \$12,437.68        |
| MISCELLANEOUS EXPENSE     | <u>\$90.61</u>     |
| <b>SUB TOTAL</b>          | <b>\$33,089.78</b> |

## FOOD SERVICE

|                  |                   |
|------------------|-------------------|
| SUPPLIES         | <u>\$8,000.00</u> |
| <b>SUB TOTAL</b> | <b>\$8,000.00</b> |

## CO-CURRICULAR

|                  |                 |
|------------------|-----------------|
| STIPENDS         | \$750.00        |
| MEDICARE         | \$11.00         |
| SUPPLIES         | \$125.00        |
| DUES & FEES      | <u>\$103.00</u> |
| <b>SUB TOTAL</b> | <b>\$989.00</b> |

## TUITION

|                            |                    |
|----------------------------|--------------------|
| PAID TO ANOTHER LEA        | \$83,327.94        |
| PRIVATE EDUCATIONAL AGENCY | <u>\$0.00</u>      |
| <b>SUB TOTAL</b>           | <b>\$83,327.94</b> |

|                            |                     |
|----------------------------|---------------------|
| <b>TOTAL EXPENDITURES:</b> | <b>\$329,213.45</b> |
|----------------------------|---------------------|

|                                     |                    |
|-------------------------------------|--------------------|
| <b>TOTAL BALANCE ON HAND 6/1/95</b> | <b>\$85,330.11</b> |
|-------------------------------------|--------------------|



STOCKHOLM SCHOOL DEPARTMENT  
SCHOOL STATISTICS  
ELEMENTARY  
1994 - 1995

| GRADE:    | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|-----------|---|---|---|---|---|---|---|---|---|-------|
| STUDENTS: | 1 | 7 | 3 | 8 | 3 | 6 | 3 | 8 | 6 | 45    |
| T16--R4:  |   |   | 1 |   |   |   |   | 1 |   | 2     |

SECONDARY TUITION STUDENTS  
CARIBOU HIGH SCHOOL  
1994 - 1995

| GRADE:    | 9 | 10 | 11 | 12 | TOTAL |
|-----------|---|----|----|----|-------|
| STUDENTS: | 6 | 8  | 2  | 1  | 17    |

**WARRANT  
ANNUAL TOWN MEETING  
STOCKHOLM, MAINE  
1994 - 1995**

To Brent Johnson, Constable of the Town of Stockholm, in the County of Aroostook and the State of Maine.

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Stockholm, qualified by law to vote in Town affairs to

1. Vote in the election of Town Officials to take place at the Stockholm School in said Town on Wednesday, the 28th of June 1995, from three o'clock in the afternoon until the poles close at seven o'clock in the evening and,

2. Meet at the Stockholm School in said Town on Wednesday the 28th day of June 1995 at half-past seven o'clock in the evening to act on the following articles.

Art. 1 To choose a Moderator to preside at such meeting. (At least five votes are required to be cast for Moderator.) The Moderator will announce the results of the Municipal Election. *Joe*

Art. 2 To decide if the Chairman of the Board of Selectmen shall be chosen at this meeting, or delegate to the Board the right to choose a Chairman.

Art. 3 To see if the Town will vote to abandon the Dump Reserve Fund (\$28,509.03 plus interest) and the Dump Closure Account (\$42,447.26) and authorize the Selectmen to open an Emergency Reserve Fund in the amount of \$70,956.29 (plus interest).

Art. 4 To see if the Town will vote to abandon the Dump Closure Reserve Fund (\$12,774.44) and authorize the Selectmen to put  
\$4,000.00 into the Highway Equipment Reserve Fund  
\$4,000.00 into the Fire Equipment Reserve Fund  
\$4,000.00 into the Sand Shed Reserve Fund  
\$774.44 (plus interest) into a 911-E Reserve Fund.

*Passelle*

Art. 5 To see what sum of money, if any, the Town will vote to raise and appropriate for General Government.

RECOMMENDED: \$18,500.00

*Passed*

Art. 6 To see what sum of money, if any, the Town will vote to raise and appropriate for Social Security & Unemployment.

RECOMMENDED: \$3,000.00

*Passed*

Art. 7 To see what sum of money, if any, the Town will vote to raise and appropriate for Ambulance Service.

RECOMMENDED: \$3,300.00

*Passed*

Art. 8 To see what sum of money, if any, the Town will vote to raise and appropriate for Workman's Compensation Insurance.

RECOMMENDED: \$1,600.00

*Passed*

Art. 9 To see what sum of money, if any, the Town will vote to raise and appropriate for the Town Garage.

RECOMMENDED: \$1,500.00

*Passed*

Art. 10 To see what sum of money, if any, the Town will vote to raise and appropriate for Street Lights.

RECOMMENDED: \$3,000.00

*Passed*

Art. 11 To see what sum of money, if any, the Town will vote to raise and appropriate for Highway Equipment Repair.

RECOMMENDED: \$2,000.00

*Passed*

Art. 12 To see what sum of money, if any, the Town will vote to raise and appropriate for the Fire Department.

RECOMMENDED: \$5,000.00

*Passed*

Art. 13 To see what sum of money, if any, the Town will vote to raise and appropriate for Solid Waste Removal.

RECOMMENDED: \$18,500.00

*Passed*

Art. 14 To see what sum of money, if any, the Town will vote to raise and appropriate for Winter Roads.

RECOMMENDED: \$23,000.00

*Passed*

Art. 15 To see what sum of money, if any, the Town will vote to raise and appropriate for Roads & Bridges.

RECOMMENDED: \$10,000.00

*Passed*

Art. 16 To see what sum of money, if any, the Town will vote to raise and appropriate for Road Surfacing or Tarring.

RECOMMENDED: \$2,000.00

*Passed*

Art. 17 To see what sum of money, if any, the Town will vote to raise and appropriate for Maine Municipal Dues.

RECOMMENDED: \$750.00

*Passed*

Art. 18 To see what sum of money, if any, the Town will vote to raise and appropriate for Town Reports & Audits.

RECOMMENDED: \$2,200.00

*Passed*

Art. 19 To see what sum of money, if any, the Town will vote to raise and appropriate for Recreation.

RECOMMENDED: \$1,000.00

*Passed*

Art. 20 To see what sum of money, if any, the Town will vote to raise and appropriate for General Assistance.

RECOMMENDED: \$2,500.00

*Passed*

Art. 21 To see what sum the Town will appropriate from the foundation allocation for school purposes. (Recommended \$254,038.13), and to see what sum the Town will raise as the local share of the foundation allocation.

RECOMMENDED: \$48,392.05

*Passed*



Art. 22 To see what sum the Town will raise and appropriate as local funds without state participation under provisions of 20 M.R.S.A. 4752 for the fiscal year beginning July 1, 1995.

RECOMMENDED: \$68,613.00

*Amended to 38, thousand*  
~~68,613.00~~

Art. 23 To see what sum the Town will authorize the school committee to expend in the fiscal year beginning July 1, 1995 and ending June 30, 1996 from the reserve already established for the purpose of school bus lease/purchase.

RECOMMENDED: \$8,415.00

*Passed*

Art. 24 To see what sum the Town will appropriate from additional state funds received for the purpose of helping to pay for new teacher and administrator certification requirements should the money be made available to the local unit.

RECOMMENDED: \$120.00

*Passed*

TOTAL BUDGET: (This is a summary article. The amount recommended should be the gross budget for the school system. This article does not provide money unless the other articles are approved.)

Art. 25 To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 1995 and ending June 30, 1996 from the foundation allocation, debt service allocation, unexpended balances, tuition receipts, local appropriations, state subsidy, and other receipts for the support of schools.

RECOMMENDED: \$374,886.00

*Passed*  
~~374,886.00~~ *359,886.00*

Art. 26 Shall the Town vote to accept the categories of funds listed below as provided by the Maine State Legislature?

| CATEGORY                                      | ESTIMATED AMOUNT |
|---|------------------|
| A. General Purpose Aide to Education          | \$227,360.00     |
| B. ECIA Chapter I (Remedial)                  | 435.00           |
| C. ECIA Chapter II (Annual Grant Application) | 808.00           |

NOTE: These figures are based on estimated receipts for the current 1994-95 school year.

Art. 27 To see if the Town will authorize the Selectman to reduce the property tax commitment by applying State Municipal Revenue Sharing Funds (\$12,000) and Excise Tax receipts (\$12,000).

Art. 28 To see if the Town will authorize the Selectmen to reduce the property tax commitment by withdrawing funds from Surplus.

RECOMMENDED: \$10,000.00

*Passed*

Art. 29 To see what sum of money, if any, the Town will vote to raise and appropriate for the Aroostook Area Agency on Aging, Inc.

RECOMMENDED: Authorize \$168.00 from Surplus

*Passed*

Art. 30 To see what sum of money, if any, the Town will vote to raise and appropriate for Memorial Day Observance.

RECOMMENDED: Authorize \$200.00 from Surplus

*Passed*

Art. 31 To see what sum of money, if any, the Town will vote to raise and appropriate for the Nordic Lakers.

RECOMMENDED: Authorize \$200.00 from Surplus

*Passed*

Art. 32 To see what sum of money, if any, the Town will vote to raise and appropriate for the Aroostook County Action Program.

RECOMMENDED: Authorize \$57.20 from Surplus

*Passed*

Art. 33 To see what sum of money, if any, the Town will vote to raise and appropriate for the Central Aroostook Humane Society.

RECOMMENDED: Authorize \$150.00 from Surplus

*Passed*

Art. 34 To see what sum of money, if any, the Town will vote to raise and appropriate for the Caribou Public Library.

RECOMMENDED: Authorize \$286.00 from Surplus

*Passed*

Art. 35 To see what sum of money, if any, the Town will vote to raise and appropriate for the Temporary Shelter for the Homeless, Inc.

RECOMMENDED: Authorize \$143.00 from Surplus

*Passed*

Art. 36 To see what sum of money, if any, the Town will vote to raise and appropriate for the Stockholm Historical Museum.

RECOMMENDED: Authorize \$230.00 from Surplus

*Passed*

Art. 37 To see what sum of money, if any, the Town will vote to raise and appropriate for the St. John/Aroostook RC&D.

RECOMMENDED: Authorize \$40.00 from Surplus

*Passed*

Art. 38 To see what sum of money, if any, the Town will vote to raise and appropriate for the Northern Maine Development Commission.

RECOMMENDED: Authorize \$430.25 from Surplus

*Passed*

Art. 39 To see what sum of money, if any, the Town will vote to raise and appropriate for the Central Aroostook Soil and Water Conservation District.

RECOMMENDED: Authorize \$100.00 from Surplus

*Passed*

Art. 40 To see what sum of money, if any, the Town will vote to raise and appropriate for the American Red Cross.

RECOMMENDED: Authorize \$98.00 from Surplus

*Passed*

Art. 41 To see what sum of money, if any, the Town will vote to raise and appropriate for the Northeastern Maine Homemaker Service.

RECOMMENDED: Authorize \$231.00 from Surplus

*Passed*

Art. 42 To see what sum of money, if any, the Town will vote to raise and appropriate for the Pregnancy Care Center of Aroostook.

RECOMMENDED: Authorize \$200.00 from Surplus

*Passed  
over*



Art. 43 To see what sum of money, if any, the Town will vote to raise and appropriate for the United Cerebral Palsy.

RECOMMENDED: Authorize \$100.00 from Surplus

*Passed*

Art. 44 To see what sum of money, if any, the Town will vote to raise and appropriate for the New Sweden Little League.

RECOMMENDED: Authorize \$100.00 from Surplus

*Passed*

Art. 45 To see what sum of money, if any, the Town will vote to raise and appropriate for the Aroostook Child Abuse & Neglect Council.

RECOMMENDED: Authorize \$50.00 from Surplus

*Passed over*

Art. 46 To see if the Town will vote to accept funds from the State of Maine allocated by them for various categories.

CATEGORIES:

1. Municipal Revenue Sharing
2. Local Road Assistance
3. State Aid to Education (including Federal Pass-through funds and property tax relief.)
4. Civil Emergency Funds
5. Snowmobile Registration Money
6. Tree Growth Reimbursement
7. General Assistance Reimbursement
8. Veterans Exemption Reimbursement
9. State Grants or Other Funds (This category includes all funds received from the State that are not included in items 1 through 8.)

Art. 45 To see if the Town will fix the salaries of the Town Officials or delegate this authority to the Board of Selectman.

Art. 46 To see if the Town will authorize the Treasurer under the direction of the Selectmen to sell and dispose of any real estate acquired by the Town for nonpayment of taxes, after public notice, or such terms as they deem advisable, and sign quit claim deeds for such property.

Art. 47 To see if the Town will vote to require the Stockholm School Department to publish and disclose:

- A. All income and expenditures by category.
- B. Prepared line item budget for the annual review by town committees and town school budget meetings, to conform to form and substance of the format of school budget report presented in the 1994 town report.



Art. 48 To see if the Town will authorize the Selectmen to apply all overdrafts in various accounts against unexpended balances in the Town Officers' Report for the fiscal year.

Art. 49 To see if the Town will authorize the Selectmen to borrow in anticipation of taxes, should it become necessary.

Art. 50 To see if the Town will vote that taxes become due on demand and also what discount will be allowed and what interest will be charged.

Art. 51 To see if the Town will fix the date of the Town Meeting or delegate this authority to the Board of Selectmen.

Art. 52 To see if the Town will recess or adjourn the Town Meeting at this time.

Given under our hands this                      day of June, A.D. 1995

David G. Sterris

Galen L. Forsman

Marjorie Strainge

County of Aroostook, S.S.  
Stockholm, Maine

June 1995

Pursuant to the within warrant, I have notified and warned the inhabitants of the Town of Stockholm qualified as therein expressed to meet at the time and place for the purpose named, by posting this day a signed copy of the within warrant, at Anderson's Grocery Store, Anderson's Garage, the Post Office and the Town Office, the same being four public and conspicuous places in said Town.

Brent Johnson  
Constable of Stockholm

TOWN OF STOCKHOLM, MAINE

FINANCIAL STATEMENTS

as of

MAY 31, 1994

TOGETHER WITH INDEPENDENT AUDITORS' REPORT

**DAVID N. FELCH**  
*Certified Public Accountants*

## TOWN OF STOCKHOLM, MAINE

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DAVID N. FELCH  
*Certified Public Accountants*

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CARIBOU, MAINE 04736  
(207) 498-3176  
FAX (207) 498-6278

## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Stockholm, Maine

We have audited the accompanying general purpose financial statements of the Town of Stockholm, Maine, as of May 31, 1994, and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed asset account group. The account group should be included to conform with generally accepted accounting principles. The effects on the general purpose financial statements of this omission are not reasonably determinable.

In our opinion, except for the effects on the general purpose financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Stockholm, Maine, as of May 31, 1994, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and individual account group financial statements, and other schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Stockholm, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

June 29, 1994





## TOWN OF STOCKHOLM, MAINE

EXHIBIT A

COMBINED BALANCE SHEET  
MAY 31, 1994

|   | <u>Governmental Fund Types</u> |  | <u>Totals</u><br><u>(Memorandum Only)</u> |                  |
|---|--------------------------------|--|---|------------------|
|   | <u>General</u>                 | <u>Special<br/>Revenue<br/>(Exhibit D)</u> | <u>1994</u>                               | <u>1993</u>      |
| <u>ASSETS</u>                                       |                                |  |   |                  |
| Cash  | \$324,241                      | \$ 17,634                                  | \$341,875                                 | \$302,867        |
| Uncollected taxes                                   | 5,221                          | -  | 5,221                                     | 3,447            |
| Tax liens receivable                                | 107                            | -  | 107                                       | 1,867            |
| Due from other governments                          | -                              | 15,842                                     | 15,842                                    | -                |
| Grants authorized and unexpended                    | -                              | <u>185,537</u>                             | <u>185,537</u>                            | -                |
|   | <u>\$329,569</u>               | <u>\$219,013</u>                           | <u>\$548,582</u>                          | <u>\$308,181</u> |
| <br><u>LIABILITIES AND FUND BALANCE</u>             |                                |  |   |                  |
| <u>LIABILITIES</u>                                  |                                |  |   |                  |
| Accounts payable                                    | \$ -                           | \$ 33,476                                  | \$ 33,476                                 | \$ -             |
| Deferred grant revenue                              | -                              | <u>185,537</u>                             | <u>185,537</u>                            | -                |
|   | -                              | <u>219,013</u>                             | <u>219,013</u>                            | -                |
| <br><u>FUND BALANCE</u>                             |                                |  |   |                  |
| Reserved for education                              | 83,124                         | -  | 83,124                                    | 79,314           |
| Unreserved -  |                                |  |   |                  |
| Designated for subsequent<br>years' expenditures    | 20,269                         | -  | 20,269                                    | 7,638            |
| Designated for subsequent<br>years' capital outlays | 217,590                        | -  | 217,590                                   | 205,465          |
| Undesignated  | <u>8,586</u>                   | -  | <u>8,586</u>                              | <u>15,764</u>    |
|   | <u>329,569</u>                 | -  | <u>329,569</u>                            | <u>308,181</u>   |
|   | <u>\$329,569</u>               | <u>\$219,013</u>                           | <u>\$548,582</u>                          | <u>\$308,181</u> |

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

TOWN OF STOCKHOLM, MAINE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED MAY 31, 1994

EXHIBIT B

|   | School<br>Department | General<br>Fund<br>Other<br>(Exhibit C) | Total<br>(Memorandum<br>Only) | Special<br>Revenue<br>(Exhibit E) |
|---|----------------------|---|-------------------------------|-----------------------------------|
| <b>SOURCES OF FINANCIAL RESOURCES</b>       |                      |   |                               |                                   |
| <b>REVENUES</b>                             |                      |   |                               |                                   |
| Property taxes                              |                      |   |                               |                                   |
| Commitment                                  | \$ 70,164            | \$ 83,634                               | \$153,798                     | \$ -                              |
| Discounts and Abatements                    | -                    | (4,442)                                 | (4,442)                       | -                                 |
| Federal and State Assistance                | 252,172              | 34,828                                  | 287,000                       | 77,663                            |
| Other revenues - Schedule 2                 | <u>19,888</u>        | <u>33,686</u>                           | <u>53,574</u>                 | <u>-</u>                          |
|   | 342,224              | 147,706                                 | 489,930                       | 77,663                            |
| <b>OTHER SOURCES</b>                        |                      |   |                               |                                   |
| Transfer from General Fund                  | <u>3,724</u>         | <u>-</u>                                | <u>3,724</u>                  | <u>-</u>                          |
| <b>TOTAL SOURCES OF FINANCIAL RESOURCES</b> | <u>345,948</u>       | <u>147,706</u>                          | <u>493,654</u>                | <u>77,663</u>                     |
| <b>USES OF FINANCIAL RESOURCES</b>          |                      |   |                               |                                   |
| <b>EXPENDITURES</b>                         |                      |   |                               |                                   |
| Current and capital outlays                 | 342,138              | 116,494                                 | 458,632                       | 77,663                            |
| County tax                                  | <u>-</u>             | <u>9,910</u>                            | <u>9,910</u>                  | <u>-</u>                          |
|   | 342,138              | 126,404                                 | 468,542                       | 77,663                            |
| <b>OTHER USES</b>                           |                      |   |                               |                                   |
| Transfer to School Department               | <u>-</u>             | <u>3,724</u>                            | <u>3,724</u>                  | <u>-</u>                          |
| <b>TOTAL USES OF FINANCIAL RESOURCES</b>    | <u>342,138</u>       | <u>130,128</u>                          | <u>472,266</u>                | <u>77,663</u>                     |
| <b>NET INCREASE IN FUND BALANCE</b>         | 3,810                | 17,578                                  | 21,388                        | -                                 |
| <b>FUND BALANCE - JUNE 1, 1993</b>          | <u>79,314</u>        | <u>228,867</u>                          | <u>308,181</u>                | <u>-</u>                          |
| <b>FUND BALANCE - MAY 31, 1994</b>          | <u>\$ 83,124</u>     | <u>\$246,445</u>                        | <u>\$329,569</u>              | <u>\$ -</u>                       |

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

TOWN OF STOCKHOLM, MAINE  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 GENERAL FUND OTHER THAN SCHOOL DEPARTMENT  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED MAY 31, 1994

EXHIBIT C

|                                      | <u>Budget</u>   | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------------|-----------------|------------------|--|
| SOURCES OF FINANCIAL RESOURCES       |                 |                  |  |
| REVENUES                             |                 |                  |  |
| Property taxes                       |                 |                  |  |
| Commitment                           | \$ 83,634       | \$ 83,634        | \$ -                                   |
| Abatements                           | -               | (67)             | (67)                                   |
| Discounts                            | -               | (4,375)          | (4,375)                                |
| Federal and State Assistance         | 12,000          | 34,828           | 22,828                                 |
| Other revenues - Schedule 2          | <u>12,000</u>   | <u>33,686</u>    | <u>21,686</u>                          |
|                                      | 107,634         | 147,706          | 40,072                                 |
| OTHER SOURCES                        |                 |                  |  |
| Budgeted from Surplus                | <u>10,000</u>   | -                | <u>(10,000)</u>                        |
| TOTAL SOURCES OF FINANCIAL RESOURCES | <u>117,634</u>  | <u>147,706</u>   | <u>30,072</u>                          |
| USES OF FINANCIAL RESOURCES          |                 |                  |  |
| EXPENDITURES                         |                 |                  |  |
| General Government                   | 14,000          | 14,819           | (819)                                  |
| Public Works                         | 44,500          | 66,529           | (22,029)                               |
| Protection                           | 7,288           | 7,093            | 195                                    |
| Insurance and retirement             | 3,600           | 4,139            | (539)                                  |
| Recreation                           | 1,000           | 768              | 232                                    |
| General assistance                   | 1,700           | 1,061            | 639                                    |
| Town dump                            | 18,846          | 14,145           | 4,701                                  |
| County tax                           | 9,910           | 9,910            | -                                      |
| Other                                | <u>5,200</u>    | <u>7,940</u>     | <u>(2,740)</u>                         |
|                                      | 106,044         | 126,404          | (20,360)                               |
| OTHER USES                           |                 |                  |  |
| School bus reserve                   | 9,000           | -                | 9,000                                  |
| Transfer to School Department        | <u>-</u>        | <u>3,724</u>     | <u>(3,724)</u>                         |
| TOTAL USES OF FINANCIAL RESOURCES    | <u>115,044</u>  | <u>130,128</u>   | <u>(15,084)</u>                        |
| NET INCREASE IN FUND BALANCE         | <u>\$ 2,590</u> | 17,578           | <u>\$ 14,988</u>                       |
| FUND BALANCE - JUNE 1, 1993          |                 | <u>228,867</u>   |  |
| FUND BALANCE - MAY 31, 1994          |                 | <u>\$246,445</u> |  |

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

TOWN OF STOCKHOLM, MAINE  
 COMBINED BALANCE SHEET  
 FOR ALL SPECIAL REVENUE FUNDS  
 MAY 31, 1994

EXHIBIT D

|                                     | Community<br>Development<br>1993<br>Small Cities | Community<br>Development<br>Small Cities<br>Planning<br>Grant | Total            |
|-------------------------------------|--|---|------------------|
| <u>ASSETS</u>                       |  |   |                  |
| Cash                                | \$ 17,634  | \$ -  | \$ 17,634        |
| Due from other governments          | 15,842   | -   | 15,842           |
| Grants authorized and unexpended    | <u>185,537</u>                                   | <u>-</u>  | <u>185,537</u>   |
|                                     | <u>\$219,013</u>                                 | <u>\$ -</u>   | <u>\$219,013</u> |
| <u>LIABILITIES AND FUND BALANCE</u> |  |   |                  |
| <u>LIABILITIES</u>                  |  |   |                  |
| Accounts payable                    | \$ 33,476  | \$ -  | \$ 33,476        |
| Deferred grant revenue              | <u>185,537</u>                                   | <u>-</u>  | <u>185,537</u>   |
|                                     | <u>219,013</u>                                   | <u>-</u>  | <u>219,013</u>   |
| <u>FUND BALANCE</u>                 | <u>-</u>   | <u>-</u>  | <u>-</u>         |
|                                     | <u>\$219,013</u>                                 | <u>\$ -</u>   | <u>\$219,013</u> |

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



TOWN OF STOCKHOLM, MAINE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED MAY 31, 1994

EXHIBIT E

|   | Community<br>Development<br>1993<br>Small Cities | Community<br>Development<br>Small Cities<br>Planning<br>Grant | Total           |
|---|--|---|-----------------|
| REVENUES                                |  |   |                 |
| Grants                                  | <u>\$74,463</u>                                  | <u>\$3,200</u>  | <u>\$77,663</u> |
| EXPENDITURES                            |  |   |                 |
| Administration                          | 733  | -   | 733             |
| Rehabilitation administration           | 5,100  | -   | 5,100           |
| Residential rehabilitation              | 68,630   | -   | 68,630          |
| Planning grant                          | <u>-</u>   | <u>3,200</u>  | <u>3,200</u>    |
|   | <u>74,463</u>                                    | <u>3,200</u>  | <u>77,663</u>   |
| EXCESS OF REVENUES OVER<br>EXPENDITURES | -  | -   | -               |
| FUND BALANCE - JUNE 1, 1993             | <u>-</u>   | <u>-</u>  | <u>-</u>        |
| FUND BALANCE - MAY 31, 1994             | <u>\$ -</u>                                      | <u>\$ -</u>   | <u>\$ -</u>     |

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

## TOWN OF STOCKHOLM, MAINE

NOTES TO THE FINANCIAL STATEMENTS  
MAY 31, 1994(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements include all governmental funds and account groups. The Town does not maintain a General Fixed Asset Account Group for fixed assets acquired or constructed.

All financial transactions are recorded in individual funds and an account group using the modified accrual basis of accounting.

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the Town's operating fund.

Special Revenue Fund - To account for Federal financial assistance programs. Project accounting is employed to maintain integrity for the various sources of funds. The separate projects of federally-funded grant programs are identified in the Schedule of Federal Financial Assistance.

An operating budget is adopted each year for the General Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances their acquisition. A record of general and fixed assets is not maintained.

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash. Earnings from these investments are reported by the applicable funds.

Taxes are levied as of September 1 and are used to finance the operations of the Town for the fiscal budget year beginning June 1. Taxes are committed for collection on September 1 and are due and payable on or before November 30. Also, taxes paid before November 30 receive a discount. In accordance with Maine law, taxes not collected within eight months following the date of commitment are secured by liens. Property tax revenues are recognized in the fiscal year for which the items have been levied. This policy is believed to be in conformity with the policy of other local governments in Maine.

Designations of unreserved fund balances in governmental funds indicate Town management's tentative plans for use of financial resources in the future.

The total columns presented in the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations or cash flows in conformity with generally accepted accounting principles.

## TOWN OF STOCKHOLM, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
MAY 31, 1994(2) INSURED DEPOSITS

As of May 31, 1994, \$335,797 of the Town's \$345,569 in cash was on deposit in accounts insured by the Federal Deposit Insurance Corporation (FDIC) in the following institutions:

|   | <u>Cash<br/>on Deposit</u> | <u>Insured<br/>Amounts</u> |
|---|----------------------------|----------------------------|
| County Federal Credit Union             | \$37,055                   | \$37,055                   |
| Key Bank of Maine                       | 45,215                     | 45,215                     |
| Aroostook County Federal Savings & Loan | 53,527                     | 53,527                     |
| Peoples Heritage Bank                   | 104,782                    | 100,000                    |
| First Citizens Bank                     | <u>104,990</u>             | <u>100,000</u>             |
|   | <u>\$345,569</u>           | <u>\$335,797</u>           |

TOWN OF STOCKHOLM, MAINE  
 SCHEDULE OF PROPERTY TAXES - GENERAL FUND  
 FOR THE YEAR ENDED MAY 31, 1994

SCHEDULE 1

|  | Total<br>1993 and<br>Prior Taxes | 1993<br>Taxes   | 1992 Taxes<br>and Liens | 1991 Taxes<br>and Liens |
|--|----------------------------------|-----------------|-------------------------|-------------------------|
| UNCOLLECTED AT JUNE 1, 1993              | \$ 5,314                         | \$ -            | \$3,447                 | \$1,867                 |
| 1993 COMMITMENT (\$7,358,746<br>@ .0209) | <u>153,798</u>                   | <u>153,798</u>  | <u>-</u>                | <u>-</u>                |
|  | <u>159,112</u>                   | <u>153,798</u>  | <u>3,447</u>            | <u>1,867</u>            |
| COLLECTIONS                              | 149,342                          | 144,135         | 3,340                   | 1,867                   |
| DISCOUNTS                                | 4,375                            | 4,375           | -                       | -                       |
| ABATEMENTS                               | <u>67</u>                        | <u>67</u>       | <u>-</u>                | <u>-</u>                |
|  | <u>153,784</u>                   | <u>148,577</u>  | <u>3,340</u>            | <u>1,867</u>            |
| UNCOLLECTED AT MAY 31, 1994              | \$ <u>5,328</u>                  | \$ <u>5,221</u> | \$ <u>107</u>           | \$ <u>-</u>             |
| REPRESENTED BY                           |                                  |                 |                         |                         |
| Real estate taxes                        | \$ 5,328                         | \$ 5,221        | \$ 107                  | \$ -                    |
| Personal property taxes                  | <u>-</u>                         | <u>-</u>        | <u>-</u>                | <u>-</u>                |
|  | <u>\$ 5,328</u>                  | <u>\$ 5,221</u> | <u>\$ 107</u>           | <u>\$ -</u>             |



## TOWN OF STOCKHOLM, MAINE

## SCHEDULE 2

SCHEDULE OF OTHER REVENUES - GENERAL FUND  
FOR THE YEAR ENDED MAY 31, 1994

|                              | <u>Budget</u>   | <u>Actual</u>   |
|------------------------------|-----------------|-----------------|
| Excise taxes                 | \$12,000        | \$18,196        |
| Interest on deposits         | -               | 13,165          |
| Interest on delinquent taxes | -               | 1,155           |
| Operating departments        | -               | 720             |
| Other                        | -               | 450             |
|                              | <u>\$12,000</u> | <u>\$33,686</u> |

TOWN OF STOCKHOLM, MAINE  
 SCHEDULE OF DEPARTMENTAL OPERATIONS  
 FOR THE YEAR ENDED MAY 31, 1994

## SCHEDULE 3

|                                  | Balance<br>June 1 | Appropri-<br>ations | Grants and<br>Transfers | Other          | Total<br>Available | Expendi-<br>tures | Balance<br>Lapsed<br>to Fund<br>Balance | Balance<br>May 31 |
|----------------------------------|-------------------|---------------------|-------------------------|----------------|--------------------|-------------------|---|-------------------|
| General Government               | \$ -              | \$14,000            | \$ -                    | \$ -           | \$ 14,000          | \$ 14,819         | \$ (819)                                | \$ -              |
| Dog License Fund                 | 470               | -                   | -                       | 106            | 576                | 80                | -                                       | 496               |
| Tarring Roads                    | -                 | 2,000               | -                       | -              | 2,000              | 1,122             | 878                                     | -                 |
| Roads and Bridges                | 4,531             | 14,000              | -                       | 1,860          | 20,391             | 19,913            | 478                                     | -                 |
| Snow Removal                     | -                 | 23,000              | -                       | 34             | 23,034             | 23,741            | (707)                                   | -                 |
| Town Garage Operations           | -                 | 1,500               | -                       | 606            | 2,106              | 3,101             | (995)                                   | -                 |
| Town Equipment Fund              | -                 | 2,000               | 6,065                   | -              | 8,065              | 21,153            | (13,088)                                | -                 |
| Social Security and Unemployment | -                 | 1,600               | -                       | 6              | 1,606              | 1,813             | (207)                                   | -                 |
| Town Dump                        | -                 | 18,846              | 1,138                   | 77             | 20,061             | 15,360            | 4,701                                   | -                 |
| Street Lights                    | -                 | 2,700               | -                       | -              | 2,700              | 2,846             | (146)                                   | -                 |
| Fire Protection                  | -                 | 5,000               | 3,200                   | -              | 8,200              | 7,776             | 424                                     | -                 |
| Civil Defense                    | 581               | -                   | -                       | -              | 581                | -                 | -                                       | 581               |
| Ambulance Service                | -                 | 2,288               | -                       | -              | 2,288              | 2,517             | (229)                                   | -                 |
| General Assistance               | -                 | 1,700               | 1,061                   | -              | 2,761              | 2,122             | 639                                     | -                 |
| Workers' Compensation            | -                 | 2,000               | -                       | -              | 2,000              | 2,332             | (332)                                   | -                 |
| Maine Municipal Association      | -                 | 650                 | -                       | -              | 650                | 658               | (8)                                     | -                 |
| Centennial Book Fund             | 1,378             | -                   | -                       | 142            | 1,520              | -                 | -                                       | 1,520             |
| Recreation                       | -                 | 1,000               | -                       | -              | 1,000              | 768               | 232                                     | -                 |
| Audit and Town Report            | -                 | 1,850               | -                       | -              | 1,850              | 1,922             | (72)                                    | -                 |
| Local Road Grant Fund            | -                 | -                   | 15,978                  | -              | 15,978             | -                 | -                                       | 15,978            |
| DEP Sewer Account                | (808)             | -                   | -                       | 66             | (742)              | -                 | (742)                                   | -                 |
| Stumpage                         | 1,486             | -                   | -                       | 25             | 1,511              | -                 | -                                       | 1,511             |
| Concealed Weapon Permits         | -                 | -                   | -                       | 115            | 115                | 85                | 30                                      | -                 |
| Stockholm Planning Board         | -                 | 100                 | -                       | 83             | 183                | -                 | -                                       | 183               |
|                                  | <u>\$7,638</u>    | <u>\$94,234</u>     | <u>\$27,442</u>         | <u>\$3,120</u> | <u>\$132,434</u>   | <u>\$122,128</u>  | <u>\$ (9,963)</u>                       | <u>\$20,269</u>   |

TOWN OF STOCKHOLM, MAINE

SCHEDULE 4

STATEMENT OF CHANGES IN APPROPRIATED FUNDS  
FOR THE YEAR ENDED MAY 31, 1994

|                               | <u>Total</u>     | <u>Ministerial<br/>and<br/>School<br/>Fund</u> | <u>Dam<br/>Construction<br/>Reserve<br/>Fund</u> | <u>Town<br/>Equipment<br/>Reserve<br/>Fund</u> | <u>Town<br/>Dump<br/>Reserve<br/>Fund</u> | <u>Fire<br/>Equipment<br/>Reserve<br/>Fund</u> | <u>Sand<br/>Shed<br/>Reserve<br/>Fund</u> | <u>School<br/>Bus<br/>Reserve</u> |
|-------------------------------|------------------|--|--|--|---|--|---|-----------------------------------|
| FUND BALANCE, JUNE 1, 1993    | \$205,465        | \$41,092                                       | \$62,697   | \$55,821                                       | \$26,331                                  | \$1,012  | \$9,327                                   | \$ 9,185                          |
| INCREASES                     |                  |  |  |  |   |  |   |                                   |
| Additional contributions      | 200              | -  | -  | -  | -   | 200  | -   | -                                 |
| Interest earned               | 10,714           | 3,724  | 2,863  | 2,222  | 923                                       | 36   | 397                                       | 549                               |
| Appropriations                | <u>11,000</u>    | <u>-</u>                                       | <u>-</u>   | <u>2,000</u>                                   | <u>-</u>                                  | <u>-</u>                                       | <u>-</u>                                  | <u>9,000</u>                      |
| TOTAL FUNDS AVAILABLE         | <u>227,379</u>   | <u>44,816</u>                                  | <u>65,560</u>                                    | <u>60,043</u>                                  | <u>27,254</u>                             | <u>1,248</u>                                   | <u>9,724</u>                              | <u>18,734</u>                     |
| DECREASES                     |                  |  |  |  |   |  |   |                                   |
| Transfer to Highway Equipment | 6,065            | -  | -  | 6,065  | -   | -  | -   | -                                 |
| Transfer to School Department | <u>3,724</u>     | <u>3,724</u>                                   | <u>-</u>   | <u>-</u>                                       | <u>-</u>                                  | <u>-</u>                                       | <u>-</u>                                  | <u>-</u>                          |
| TOTAL FUNDS USED              | <u>9,789</u>     | <u>3,724</u>                                   | <u>-</u>   | <u>6,065</u>                                   | <u>-</u>                                  | <u>-</u>                                       | <u>-</u>                                  | <u>-</u>                          |
| FUND BALANCE, MAY 31, 1994    | <u>\$217,590</u> | <u>\$41,092</u>                                | <u>\$65,560</u>                                  | <u>\$53,978</u>                                | <u>\$27,254</u>                           | <u>\$1,248</u>                                 | <u>\$9,724</u>                            | <u>\$18,734</u>                   |

TOWN OF STOCKHOLM, MAINE  
 SMALL CITIES GRANTS  
SCHEDULE OF PROGRAM COSTS

SCHEDULE 5

| <u>Program Activity and<br/>Related Projects</u> | <u>Authorized<br/>Budget</u> | <u>EXPENDITURES</u>              |   |                     |
|--|------------------------------|----------------------------------|---|---------------------|
|  |                              | <u>Prior to<br/>June 1, 1993</u> | <u>June 1, 1993<br/>to<br/>May 31, 1994</u> | <u>Total</u>        |
| <u>1993 SMALL CITIES</u>                         |                              |                                  |   |                     |
| Administration                                   | \$ 6,400                     | \$ -                             | \$ 733                                      | \$ 733              |
| Rehabilitation administration                    | 21,200                       | -                                | 5,100                                       | 5,100               |
| Residential rehabilitation                       | <u>232,400</u>               | <u>-</u>                         | <u>68,630</u>                               | <u>68,630</u>       |
|  | <u>\$260,000</u>             | <u>\$ -</u>                      | <u>\$74,463</u>                             | <u>\$74,463</u>     |
| <br><u>SMALL CITIES PLANNING GRANT</u>           | <br><u>\$ 3,200</u>          | <br><u>\$ -</u>                  | <br><u>\$ 3,200</u>                         | <br><u>\$ 3,200</u> |



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

To the Board of Selectmen  
Town of Stockholm, Maine

We have audited the general purpose financial statements of the Town of Stockholm, Maine, as of and for the year ended May 31, 1994, and have issued our report thereon dated June 29, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Stockholm, Maine, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Selectmen, management and Federal grant agencies. However, this report is a matter of public record and its distribution is not limited.

June 29, 1994



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Selectmen  
Town of Stockholm, Maine

We have audited the general purpose financial statements of the Town of Stockholm, Maine, as of and for the year ended May 31, 1994, and have issued our report thereon dated June 29, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Stockholm, Maine for the year ended May 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



To the Board of Selectmen  
Town of Stockholm, Maine

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Cash
- Revenues, receivables and receipts
- Expenditures for goods, services and accounts payable
- Payroll and related liabilities
- Grants and similar programs
- Fund Balance

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

The size of the Town imposes practical limitations on the establishment of those internal control structure policies and procedures that depend on segregation of duties (i.e., one person handles substantially all accounting functions relating to receipts and disbursements.)

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Selectmen, management and Federal grant agencies. However, this report is a matter of public record and its distribution is not limited.

June 29, 1994



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Selectmen  
Town of Stockholm, Maine

We have audited the general purpose financial statements of the Town of Stockholm, Maine, as of and for the year ended May 31, 1994, and have issued our report thereon dated June 29, 1994.

We have applied procedures to test the Town's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended May 31, 1994: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable costs/cost principle, Drug-free Workplace Act and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Selectmen, management and Federal grant agencies. However, this report is a matter of public record and its distribution is not limited.

June 29, 1994





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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Board of Selectmen  
Town of Stockholm, Maine

We have audited the general purpose financial statements of the Town of Stockholm, Maine, as of and for the year ended May 31, 1994, and have issued our report thereon dated June 29, 1994.

In connection with our audit of the general purpose financial statements of the Town of Stockholm, Maine, and with our consideration of the Town's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended May 31, 1994.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility and special tests and provisions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Selectmen, management and Federal grant agencies. However, this report is a matter of public record and its distribution is not limited.

June 29, 1994



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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Selectmen  
Town of Stockholm, Maine

We have audited the general purpose financial statements of the Town of Stockholm, Maine, as of and for the year ended May 31, 1994, and have issued our report thereon dated June 29, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended May 31, 1994, we considered the internal control structure of the Town in order to determine our auditing procedures for the purpose of expressing our opinion on the Town's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 29, 1994.

The management of the Town is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



To the Board of Selectmen  
Town of Stockholm, Maine

For the purposes of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

|   |  |
|---|--|
| <p>Administrative Controls:</p> <p>General</p> <ul style="list-style-type: none"> <li>Political activity</li> <li>Davis-Bacon Act</li> <li>Civil rights</li> <li>Cash management</li> <li>Property acquisitions</li> <li>Federal financial reports</li> <li>Allowable costs/cost principles</li> <li>Drug-free Workplace Act</li> <li>Administrative requirements</li> </ul> <p>Specific</p> <ul style="list-style-type: none"> <li>Types of services</li> <li>Eligibility</li> <li>Matching/level of effort</li> <li>Reporting</li> <li>Cost allocation</li> <li>Special requirements</li> </ul> | <p>Accounting Controls:</p> <p>General</p> <ul style="list-style-type: none"> <li>Cash</li> <li>Revenues, receivables and receipts</li> <li>Expenditures and accounts payable</li> <li>Payroll and related liabilities</li> <li>Capital expenditures</li> <li>Grants and similar programs</li> <li>Fund Balance</li> </ul> |
|---|--|

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended May 31, 1994, the Town had no major federal financial assistance programs and expended 90% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

1993 Small Cities Grant  
Small Cities Planning Grant

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

To the Board of Selectmen  
Town of Stockholm, Maine

The size of the Town imposes practical limitations on the establishment of those internal control structure policies and procedures that depend on segregation of duties (i.e., one person handles substantially all accounting functions relating to receipts and disbursements.)

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Selectmen, management and Federal grant agencies. However, this report is a matter of public record and its distribution is not limited.

June 29, 1994





TOWN OF STOCKHOLM, MAINE  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED MAY 31, 1994

| <u>Federal Grantor/<br/>Program Title</u>                             | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-<br/>Through<br/>Grantor's<br/>Number</u> | <u>Program<br/>or Award<br/>Amount</u> | <u>Cash or<br/>Accrued/Deferred<br/>Revenue at<br/>June 1, 1993</u> | <u>Revenue<br/>Recognized</u> | <u>Expenditures</u> | <u>Cash or<br/>Accrued/Deferred<br/>Revenue at<br/>May 31, 1994</u> |
|---|------------------------------------|---|--|---|-------------------------------|---------------------|---|
| <u>U.S. Department of Housing and<br/>Urban Development</u>           |                                    |   |  |   |                               |                     |   |
| Passed through State Office of<br>Economic and Community Development: |                                    |   |  |   |                               |                     |   |
| 1993 Small Cities   | 14.219                             | N/A   | \$260,000                              | \$ -  | \$74,463                      | \$74,463            | \$ -  |
| Small Cities Planning Grant   | 14.218                             | N/A   | 3,200                                  | -   | 3,200                         | 3,200               | -   |
| <u>U.S. Department of Education</u>                                   |                                    |   |  |   |                               |                     |   |
| Passed through State Department<br>of Education:                      |                                    |   |  |   |                               |                     |   |
| *Chapter I  | 84.010                             | 013-05A-<br>2709-13                               | 808                                    | -   | 808                           | 808                 | -   |
| Chapter II  | 84.151                             | 015-05A-<br>1675-02                               | -                                      | -   | -                             | -                   | -   |
| Other Federal Financial<br>Assistance Program:                        |                                    |   |  |   |                               |                     |   |
| Chapter I - Handicapped   | 84.010                             | 013-05A-<br>2709-13                               | 459                                    | -   | 459                           | 459                 | -   |
| <u>U.S. Department of Agriculture</u>                                 |                                    |   |  |   |                               |                     |   |
| Passed through State Department<br>of Education:                      |                                    |   |  |   |                               |                     |   |
| School Nutrition  | 10.555                             | 013-05A-<br>2350-05                               | 6,059                                  | -   | 6,059                         | 6,059               | -   |
| USDA Commodities  | 10.550                             | 013-05A-<br>1310-05                               | 1,420                                  | -   | 1,420                         | 1,420               | -   |
|   |                                    |   |  | <u>\$ -</u>   | <u>\$86,409</u>               | <u>\$86,409</u>     | <u>\$ -</u>   |

\* Chapter I grant activity has been included with the Woodland School Department's Schedule of Federal and State Financial Assistance.

TOWN OF STOCKHOLM, MAINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
MAY 31, 1994

No findings or questioned costs came to our attention during the audit of the May 31, 1994 financial statements.



