



Wayne and Lorraine Rice

Death leaves a heartache no one can heal,
love leaves a memory no one can steal.

COMMITTEES, BOARDS & TOWN OFFICIALS

Selectmen

Allan Pulk	2012
Joyce Johnson	2010
Milan Jamieson	2011

Town Clerk

Janice Scanlon	2011
----------------	------

Tax Collector

Janice Scanlon	
----------------	--

Treasurer

Tammy Pulk	2010
------------	------

Fire Warden

Robert Barr	2010
Peter Hilyard	
Jon Artickis	

School Committee

Dixie Beaudoin	2011
Darlene Preston	2011
Tammy Pulk	2012
Katherine Evans	2010
Diana Mahar	2010

Planning Board

Lloyd Winchester	2012
Mellissa Cox	2010

Conservation Committee

Dan Gould	2011
Bill Rowley	2012
Fred Gralenski	2010
Robert Barr	2011
Jay Beaudoin	2012

Water District

David Brown	2011
Greg Johnson	2009
Colby Leonard	2010
Richard Look	2011
Fred Gralenski	2012

Harbor Board of Trustees

Jeremy Brown	2011
Michael Corthell	2012
David Brown	2010

Plumbing Inspector

Terry Johnson

Code Enforcement

James Slowe

Fire Chief

James Ramsdell

Harbor Master

Robert Moore

Shellfish Warden

R. Lester Seeley

Animal Control

R. Lester Seeley

Health Officer

Lori Sprague

A.O.S Superintendent

James Underwood

ASSESSOR'S REPORT

Appropriations:

County Tax	\$	102,386.00
Fire Ward	\$	1,500.00
Administration	\$	70,000.00
Winter Roads	\$	120,000.00
Food Pantry	\$	1,000.00
Solid Waste	\$	50,000.00
Forest Fire Reserve Account	\$	11,000.00
Cemetery Maintenance	\$	5,000.00
Street Lights	\$	1,000.00
Fire Dept.	\$	8,500.00
Fire Station	\$	5,000.00
Fire Truck	\$	16,000.00
State & Federal Taxes	\$	8,000.00
Insurance & Workmen's Comp.	\$	17,000.00
Pembroke Little League	\$	500.00
W. C. Council of Govt.	\$	250.00
Dog Pound	\$	500.00
Welfare	\$	1,000.00
Reversing Falls Park	\$	500.00
WHCA	\$	1,450.00
MMA Dues	\$	1,700.00
Eastern Task Force	\$	2,000.00
Pembroke Library	\$	500.00
Solid Waste	\$	6,245.00
Unanticipated Expenses	\$	7,000.00
Schools	\$	664,669.00
Overlay	\$	23,480.44
Total Assessment	\$	1,126,180.44
Less Revenue Sharing	\$	55,472.00
Less Homestead	\$	28,856.64
Less BETE Reimbursement	\$	145.92
Other Revenue	\$	18,895.00
Total Commitment	\$	1,022,810.88
Valuation of \$53,271,400.00 times a mil rate of 0.01920		
Amount of Commitment	\$	1,022,810.88

TAX COLLECTOR'S REPORT

Commitment	\$1,022,810.88
Supplemental	\$ 735.36
Less Abatement	\$ 3,803.52
Total Commitment	\$1,019,742.72
Collected Taxes	\$ 842,426.15
Uncollected Taxes	\$ 161,974.53
Plus Discount	\$ 16,083.98
Less Interest	\$ 1,156.67
Supplemental	\$ 406.43
Plus Supplemental Discount	\$ 8.29
Shortage	\$ 0.01
Total	\$1,019,742.72

AUTOMOBILE EXCISE TAX

Receipts	\$ 131,893.80
Paid Treasurer	\$ 131,893.80

BOAT EXCISE TAX

Receipts	\$ 1,846.00
Paid Treasurer	\$ 1,846.00

Respectfully submitted,
Janice Scanlon
Tax Collector

2009 UNPAID TAXES

Adams, Dora & Richard	\$ 931.20
Anderson, John & Bulmer, Nancy	\$ 1,042.56
Ashby, Clinton III & Linda (Bal.)	\$ 1,414.92
Ashby, Becky	\$ 779.52
Ashby, Tina	\$ 172.80
Avery, Ray	\$ 595.20
Aweigh Downeast inc	\$ 1,276.80
Ayers, Karen	\$ 103.68
Bangor Hydro-Electric Co.	\$ 24,167.04
Barnes, Brian	\$ 518.40
Barnes, Melissa	\$ 629.76
Barnes, Preston	\$ 472.32
Barrett, Keith (Bal.)	\$ 369.44
Barlett, Richard	\$ 90.24
Beal, Marc Jr.	\$ 885.12
Benson, Elaine	\$ 2,194.56
Black Roof Properties LLC Bal.)	\$ 704.21
Blessing, Victor (Bal.)	\$ 6,861.82
Brooks, John & Chaloult, Alisha	\$ 115.20
Brown, Jacqueline	\$ 643.20
Brown, Jeremy (Bal.)	\$ 804.53
Brown, Kevin (Bal.)	\$ 404.47
Brown, Ricky R.	\$ 1,123.20
Brown, Terri	\$ 180.48
Burns, Devises of Carolyn	\$ 499.20
Burow, Romantha	\$ 3,400.32
Cabana, Steven	\$ 49.92
CADO Enterprises Inc	\$ 2,565.12
Carver, Glen	\$ 86.40
Clark, Benjamin	\$ 3,018.24
Coakley, Richard & Elizabeth	\$ 1,399.68
Corr, Aaron & Kathy	\$ 591.36
Cummings, Paul Heirs	\$ 1,054.08
Curtis, Shane & Alice	\$ 1,862.40
Cushing, James	\$ 418.56
Cushing, Ralph	\$ 268.80
Cushing, Ricky	\$ 1,086.72

Daggett, William	\$	11.52
Daley, Thomas	\$	560.64
Dana, Andrea	\$	357.12
Delnicki, Ronald	\$	558.72
Dewitt, Ralph	\$	633.60
Dog-Bull LLC	\$	7,545.60
Downes, Fletcher & Tammy	\$	1,100.16
Ebbeson, Jon, Richard & Connie	\$	69.12
Ellinwood, Brent	\$	38.40
Emery, Emily Heirs	\$	134.40
Foss, Robert & Rhonda	\$	890.88
Fox, Stanley & Mary	\$	455.04
Goodwin, Steven (Bal.)	\$	701.47
Grey, Allen (Bal.)	\$	1,580.72
Hammer, Jennifer	\$	510.72
Healey, Sheila	\$	4,527.36
Hilyard, Peter (Bal.)	\$	258.00
Hollingsworth, Karen	\$	3,223.68
Hunter, Stacie	\$	222.72
Innis, Larry (Bal.)	\$	870.84
Johnson, Gregory & Bobbie Kim	\$	19.20
Jones, Dennis & Victoria	\$	293.76
Jones, Brian (Bal.)	\$	519.67
Kemper, Bryan	\$	1,347.84
Kenney, Erin	\$	203.52
** Kidder, Vivian	\$	210.15
Labbadia, William & Gail	\$	295.68
Lingley, Darlene	\$	865.92
Lingley, Jerry	\$	892.80
MacDonald, Woodrow Heirs	\$	416.64
Mahar, Arthur III	\$	261.12
Mahar, Arthur II III & Thomas	\$	1,568.64
Mahar, Diana	\$	1,555.20
Mahar, Flora	\$	629.76
Mahar, Thomas & Melissa	\$	142.21
Massy, Dan (Bal.)	\$	78.71
Matthews, Richard Per. Rep.	\$	1,603.20
McCullough, David & Lisa (Bal.)	\$	2,805.68
ME XXX	\$	5,433.60
Miller, Arnold Heirs	\$	576.00

Miller, Jeanette	\$	1,117.44
Miller, Scott	\$	846.86
Miller, Thomas (Bal.)	\$	981.04
Morgan, Jennifer	\$	556.80
Morse, Robert Jr.	\$	213.12
Morse, April	\$	34.56
Murphy, Daniel	\$	57.60
Murphy, Helena	\$	1,000.32
Murray, Dallas & Kendra	\$	153.60
Murray, Christine	\$	7.68
Murray, John W.	\$	26.88
Nystrom, Carl & Sandra	\$	587.52
O'Neil, Pauline	\$	600.96
Pattangall, Ruth-Anne	\$	1,777.37
Preston, Calvin	\$	238.08
Preston, Mark Heirs	\$	456.96
Priest, Brian & Lisa	\$	1,743.36
Pulk, Beverly	\$	159.36
Pulk, Raymond & Beverly	\$	1,989.12
Pulk, William	\$	487.68
Pulsifer, Stephen & Angela	\$	128.64
Putnam, David	\$	3,365.76
Ravlin, Joyce	\$	205.44
** Reed, Carolyn	\$	503.04
Renaud, Herbert	\$	568.32
Rice, Wayne & Lorraine (Bal.)	\$	298.58
** Rice, Clark & Patricia	\$	500.31
Rio Norton Enterprises LLC	\$	6,648.96
Rose, April	\$	259.20
Ruffin, Mary	\$	9,907.20
Sawyer, Bradley	\$	662.40
Sawyer, Charles (Bal.)	\$	82.11
Sawyer, Muriel	\$	314.88
Scintilore Explor. LTD	\$	1,620.48
Segura, Ruben & Lisa	\$	288.00
Seifert, Sally (Bal.)	\$	576.00
Sheehan, Timothy & Amy (Bal.)	\$	600.45
Small, Kim	\$	967.68
Small, Mark	\$	282.24
Sprague, Laurie	\$	848.64

Stanhope, Pauline (Bal.)	\$	993.77
** Stanhope, Mark & Michelle	\$	672.00
Stevens, Mary	\$	268.80
Stevens, Travis & Elizabeth	\$	764.16
Storey, Joseph & Valerie	\$	577.92
Taylor, Robert	\$	1,353.60
Townsend, Judy	\$	898.56
Townsend, Joseph	\$	1,962.24
Veader, Donald & Nancy	\$	1,497.60
Vining, Kenneth	\$	243.84
Wallace, Chris & Theresa	\$	297.60
Wallace, James & Sandra	\$	204.00
Wallace, Phyllis & James	\$	829.44
Walton, Scott	\$	226.56
Wampler, Karen	\$	84.48
Weickers, Allen & Leona (Bal.)	\$	988.48
Wentworth, Susan	\$	487.68
Yelitz, Edwin Jr.	\$	63.36
Anderson, John & Bulmer, Nancy	\$	38.40
Johnson's Mobil Mart	\$	750.72
Leighton Fuel Oil Inc	\$	19.20
Lynch, Conrad & Lori	\$	17.28
ME XXX	\$	295.68
Woodman, Susan	\$	23.04
Total	\$	161,974.53

** Paid Since Books Closed

TREASURER'S REPORT

Town of Pembroke Regular Checkbook

First National Bank of Bar Harbor

Balance Forward July 1, 2009	\$ 710,818.83
Receipts:	
Bar Harbor Banking and Trust	
Randall D. Gardner Trust Fund	\$ 2523.70
First National Bank of Bar Harbor	
Bankcard (VISA) Fees	(1,615.66)
Interest on Checking / Sweep Account	3,735.63
Janice Scanlon, Tax Collector:	
Auto Excise Tax	130,334.50
Boat Excise Tax	1,846.00
Real Estate Tax	898,003.05
Janice Scanlon, Town Clerk:	
Shellfish License Fees	415.00
Dog License Fees	110.00
Fax Usage Fees	83.00
Treasurer, State of Maine:	
BETE Application Process Reimbursement	2.00
Bureau of Parks and Lands	29,250.00
Business Equipment Exemption Reimbursement 2009	131.00
Department of Human Services (School)	24,471.97
Education Subsidies (School)	722,113.57
EPS Stabilization Payment – FY09 ARRA Funds (School)	16,560.00
FMAP – ARRA Impacted Claims (School)	1,673.29
General Assistance	120.45
Homestead	28,857.00
MDOT Urban - Rural Initiative Program	43,260.00
Municipal Revenue Sharing	48,081.77
Ordinance Fines	93.00
Political Subdivision: Fuel Tax Refund (School)	2,686.24
Refund for Overpayment (School)	50.00
Seed (School)	138.83
Septic Systems	12,186.00
Snowmobile Refund	337.62
Speech Edmunds (School)	9,877.42
Tree Growth	1,356.63
Truck Excise Tax Refund	113.78

Veterans Exemption Reimbursement	1,574.00
Town of Dennysville	
Speech Teacher Salary Reimbursement (School)	1,332.96
Tuition (School)	80,429.10
Town of Perry	
Speech Teacher Salary Reimbursement (School)	19,922.72
TRIO Software Reimbursement	513.14
Alewives	300.00
Building Permits	255.00
Culverts / Gravel	2,220.40
Down East Health Services – Healthy Activities / Snacks (School)	1,000.00
Eastport School Department – Title I Reimbursement (School)	4,512.46
Fair Point Communications – Reimbursement (School)	867.54
Fire Ward – Wage Reimbursement	692.62
Kinney Office Systems – Refund for Overpayment (School)	1,638.80
Maine Mathematics & Science Alliance – Reimbursement (School)	110.00
Maine Municipal Association – Refund for Overpayment Inv #60572 (School)	10.00
Maine Municipal Association – Refund for Overpayment	440.00
Maine Municipal Association – WC/PC Dividend (School)	432.00
Maine Municipal Association – WC/PC Dividend	297.00
Maine School Administrative District #13 –	
MCLP Reimbursement Luke Jean (School)	165.00
Milan Jamieson – Office Chair	93.48
NSF Checks and Fees Received	(100.00)
Paul Nadeau – Tax Sale Bid	1,250.00
Pembroke Lunch Program (School)	20,000.00
Pembroke Voluntary Fire Department (Broadband Reimbursement)	79.98
Plumbing Permits	716.00
REAP Grant Reimbursement (School)	1,175.72
Septic Systems	1,130.50
Tax Liens Paid	46,274.68
Thomas Dicenzo, Inc. – Boat Launch Repair Bid	1,500.00
U.S. Treasury – 941 Return Refund	114.80
U.S. Treasury – Fish and Wildlife Service Revenue Sharing	3,326.00
Washington County Consortium – Literacy Activity (School)	400.00
Website Listings	10.00
Total Receipts	2,167,459.72
Warrants Paid	(2,488,221.61)
Balance Forward	\$ 392,076.91

TOWN OF PEMBROKE –BOAT LANDING PLATINUM PLUS

First National Bank of Bar Harbor

Balance Forward – June 17, 2009	\$22,554.10
Interest	146.85
Ending Balance – June 16, 2010	\$22,700.95

TOWN OF PEMBROKE – CD PASSBOOKS

Machias Savings Bank

Balance Forward - July 1, 2009	\$27,015.71
Interest	532.32
Ending Balance - June 30, 2010	\$27,548.03

Respectfully submitted,
Tammy I. Pulk
Treasurer, Town of Pembroke

TAX LIENS AS OF JUNE 30, 2010

Name	Map	Lot	Current Year	Expired Year	Amount
Adams, Richard & Dora	8	15	2008		1010.62
* Anderson, John & Bulmer, Nancy	8	16-2	2008		909.86
Ashby, Becky	17	12	2008		776.31
Ashby, Becky	17	12		2007	810.79
Ashby, Becky	17	12		2006	195.15
Ashby, Becky	17	12-1	2008		299.53
Ashby, Becky	17	12-1		2007	299.81
Aweigh Downeast, Inc.	8	17	2008		1368.04
Ayers, Karen	12	20A	2008		160.31
Barnes, Brian	8	28-1	2008		601.45
Barnes, Melissa	9	6C	2008		728.22
Bartlett, Richard	10	27	2008		78.93
Benson, Elaine	5	17	2008		1412.40
Brooks, John & Chaloult, Alisa	17	34	2008		148.62
Brown, Annette	5	2-4	2008		1010.42
Brown, Annette	5	2-4		2007	1041.63
Brown, Annette	5	2-4		2006	841.97
Brown, Annette	5	2-4		2005	624.82
Brown, Ricky	8	4A		2004	177.46
Burow, Romantha	6	28-1	2008		41.59
Cummings, Paul - Heirs	8	2	2008		1262.19
Cummings, Paul - Heirs	8	2		2007	213.46
Cushing, James	6	11A	2008		476.26
Dana, Andrea / Probert, Fox	11	50B	2008		404.35
Delnicki, Ronald	17	11	2008		612.86
Delnicki, Ronald	17	11		2007	240.01
Dennette, Darrel & Kuvitz, Rhonda	11	15	2008		96.74
Healey, Sheila	9	13	2008		4729.87
Healey, Sheila	9	13		2007	4936.43
Healey, Sheila	9	13		2006	5086.27
Healey, Sheila	9	13		2005	5149.84
Healey, Sheila	9	13		2004	228.35
Hryniw, Walter	10	10		2007	568.36
Hryniw, Walter	10	11		2007	537.28
Hryniw, Walter	10	22		2007	609.80

Hunter, Stacie	13	46-1	2008		267.35
Jones, Dennis	14	58	2008		333.29
Jones, Dennis	14	58		2007	335.03
Lingley, Jerry & Foley, Julia	9	10	2008		521.71
Lingley, Jerry	9	11	2008		505.63
Mahar, Arthur & Thomas	1	18-1	2008		1407.10
Mahar, Arthur	8	9-1	2008		158.74
Mahar, Arthur	7	26	2008		206.40
Mahar, Diana	13	15-1&2	2008		619.01
Mahar, Diana	2	42	2008		1071.98
Mahar, Flora	7	25	2008		680.79
Mahar, Flora	7	25		2007	102.12
ME XXX	17	51	2008		96.76
ME XXX	17	36	2008		5628.99
Miller, Scott	7	18	2008		714.54
Miller, Scott	7	18		2007	732.88
Miller, Scott	7	18		2006	765.04
Miller, Scott	7	18		2005	708.88
Miller, Scott	7	18		2004	1136.59
Miller, Scott	7	18		2003	970.57
Miller, Scott	7	18		2002	955.77
Miller, Scott	7	18		1999	264.72
Miller, Arnold - Heirs	10	8A	2008		643.26
Miller, Arnold - Heirs	10	8A		2007	671.96
Miller, Arnold - Heirs	10	8A		2006	688.31
Miller, Arnold - Heirs	10	8A		2005	695.90
Miller, Arnold - Heirs	10	8A		2004	939.99
Miller, Arnold - Heirs	10	8A		2003	802.13
Miller, Arnold - Heirs	10	8A		2002	790.44
Miller, Arnold - Heirs	10	8A		2000	636.95
Miller, Arnold - Heirs	10	8A		1999	307.50
Miller, Jeannette	11	28	2008		69.38
Miller, Jeannette	11	28		2007	73.11
Morgan, Jennifer	13	42A	2008		640.66
Murphy, Daniel	11	23T	2008		107.11
Murphy, Daniel	11	23T		2007	112.49
Murphy, Helena Gannon, PR	17	19	2008		724.68
Murphy, Helena Gannon, PR	17	19		2007	1011.79
Murphy, Helena Gannon, PR	17	20	2008		404.97
Murphy, Helena Gannon, PR	17	20		2007	506.19

Murray, Dallas & Kendra	11	16	2008	206.40	
Murray, John	11	55	2008	75.35	
New England Telephone & Verizon	16	6	2008	484.40	
*Nystrom, Carl & Sandra	13	42	2008	569.44	
Preston, Evelyn	12	5	2008	218.47	
Priest, Brian & Lisa	2	40	2008	414.29	
Pulk, Raymond & Beverly	13	46	2008	1300.95	
Pulk, William	15	4	2008	551.92	
Renaud, Herbert	17	13	2008	218.31	
Renaud, Herbert	17	14	2008	446.47	
Rose, Daniel	2	38-2		2004	540.88
Rose, Daniel	2	38-2		2003	470.31
Rose, Daniel	2	38-2		2002	366.66
Rose, Daniel	2	38-2		2001	231.59
Sawyer, Bradley	13	8	2008	720.08	
Simpson, Kerry & Deborah	10	1	2008	206.40	
Small, Mark	12	21A	2008	71.37	
Small, Mark	12	31	2008	182.57	
Small, Mark	12	32	2008	180.59	
Taylor, Robert	13	11	2008	1434.95	
Townsend, Judy	12	24	2008	607.55	
Wallace, Chris & Theresa	14	64	2008	337.26	
Wallace, Chris & Theresa	14	64		2007	339.18
Wallace, Chris & Theresa	14	64		2006	358.94
Wallace, Chris & Theresa	14	64		2005	297.69
Wallace, Chris & Theresa	14	64		2004	570.62
Wallace, Chris & Theresa	14	64		2003	485.63
Wallace, Chris & Theresa	14	64		2002	479.84
Wallace, Chris & Theresa	14	64		2001	485.43
Wallace, Chris & Theresa	14	64		2000	416.05
Wallace, Chris & Theresa	14	64		1997	163.69
Wallace, James & Phyllis	15	40	2008	180.59	
Wallace, Phyllis	15	39	2008	759.81	
Yelitz, Edwin Jr.	12	30	2008	113.07	
Total Tax Liens				\$80,187.46	

* Partial Payment Received Since Books Closed

** Paid in Full Since Books Closed

PEMBROKE FIRE DEPARTMENT

Year in Review

July 2009 to Present

Total calls	23
Grass / Brush Fires	10
Structure Fires	8
False Alarms	2
Accidents / Life Flight	3
Calls as /with Mutual Aid	6

TOWN CLERK'S REPORT

MARRIAGES

Mark Trynor & Sara Trott	July. 19, 2009
John Gordon & Karen O'Leary	Aug. 1, 2009
Timothy S. Griffin & Erin Cox	Aug. 15, 2009
George M. Stevens & Patricia Connolly	Aug. 22, 2009
Glenn Schreier & Christie King	Sept. 5, 2009
Daniel Gould & Alma Bednarik	Feb. 14, 2010
David Hincks & Cheryl Wilbur	Apr. 12, 2010
Terrence Turcotte & Michelle Mitchell	June 20, 1010

BIRTHS

James Mitchell V	Aug. 30, 2009
Wyatt Wentworth	Oct. 3, 2009
Lane Brown	Oct. 7, 2009
Kaden Seeley	Nov. 11, 2009
Sara Hickman	Nov. 28, 2009
Malikai Cowell	Nov. 21, 2009
Hero Green	Jan. 5, 2010

DEATHS

Margaret Lincoln	July. 2, 2009
Nicholas Gamertsfelder	July. 10, 2009
Marie Kinney	July. 19, 2009
Clark W. Rice	July. 20, 2009
Jon Ebbeson	July. 27, 2009
Norman M. Barnes	Sept. 20, 2009
Myrtle J. Mahar	Oct. 1, 2009
William L. Moores	Oct. 9, 2009
Marguerite E. Lund	Dec. 20, 2009
Donald A. Barron	Jan. 15, 2010
Wayne Rice	Jan. 29, 2010
Lorraine Rice	Jan. 29, 2010
Donald E. Cushing	Feb. 19, 2010
Jacquelyn R. Hilyard	Mar. 2, 2010
Elsie M. Clement	Mar. 10, 2010

Donna J. Skippar
Ruth D. Murray
Carolyn E. Rose

Mar. 23, 2010
Apr. 6, 2010
May. 18, 2010

RECREATIONAL VEHICLES REGISTERED

ATV	67
Boats	91
Snowmobiles	55

DOG LICENSES ISSUED

	2008	2009
Males/Females	7	7
Neutered/Spayed	58	85

Gun permits are handled directly through the Maine State Police.
They may be reached at 207-624-7210.

Respectfully submitted,
Janice Scanlon
Town Clerk

REGISTRAR OF VOTERS

Pembroke has a total of 622 Registered Voters. 204 are registered Democrats, 175 are registered Republicans, 18 are registered Green Independents, 225 are Unenrolled.

Respectfully submitted,
Janice Scanlon
Registrar of Voters

CEMETERY TRUST FUNDS

Abernethy, James	\$ 300.00	Drummey James	200.00
Antone, William	100.00	Dunn, Fred J.	100.00
Anthony, Albert	100.00	Dunn & Boswith	150.00
Anthony, Fletcher	200.00	Dunn, Joseph	100.00
Ashby, Albert	500.00	Dunn, Mahala	200.00
Barnes, Lansing M.	200.00	Evans, John E.	300.00
Bartlett, Alice	50.00	Eye, Lucy	100.00
Bartlett, George	100.00	Fayle, Ralph	200.00
Best, Dr	500.00	Fisher, Carrol E.	100.00
Bishop, Melvin & Margaret	200.00	Fisher, Perkins	150.00
Blackwood, Edward M.	200.00	Fisher & Varney	100.00
Blackwood, William	200.00	Freeman, Ella G.	100.00
Bowden, William	200.00	Frost, Columbus	200.00
Boyden, Ellis E.	200.00	Frost, John & Mary	200.00
Bridges, Henry S.	300.00	Ganong, Burpee	200.00
Bridges & Spinney	100.00	Gardner, Elliot	100.00
Brown, Allen R.	100.00	Gardner, Harold	100.00
Brown, Fred	200.00	Gardner, Allen	100.00
Brown, Harland W.	250.00	Gardner, Stephen	100.00
Brown, N.D. & Rice, E & M.J.	200.00	Gordon, Augustus E.	300.00
Brown, Victor	300.00	Gough, Isaac	100.00
Brown, Walter R.	100.00	Gough, Isaac D. & McKay, Ann	100.00
Carter, Fred & Almeda	350.00	Gricus, Leon	300.00
Carter, John W.	100.00	Harris, James & Martin	300.00
Carter, Mariner	300.00	Hatch, W.L.	200.00
Carter, Willis	200.00	Hatch, W.B.	100.00
Cook, Donald L.	200.00	Hatton, Lillian	200.00
Cushing, Harland	200.00	Hersey, Adele D.	200.00
Cushing, Lawrence	100.00	Hersey, Caleb & Henry D.	200.00
Cushing, Millard	100.00	Hersey, Heiman	100.00
Cushing, Parker	100.00	Hills, M.S.	100.00
Cushing, Vernon	100.00	Hilton, Alvah	100.00
Cushing, Victor	50.00	Hilton, Fred & Lyman Smith	100.00
Daggett, Donald	100.00	Hilton, Alvah M. & Phoebe	200.00
Daggett, Leroy	100.00	Hilton, J.W.	100.00
Dana, George	250.00	Hobart, Clementine	100.00
Davis, Frank J.	200.00	Kilby, Clinton & Ella	200.00
Dean, John (Swazey)	200.00	Knowlton, Jessie H.	200.00

Knowlton, Judson	250.00	Ramson, Henry	100.00
Lavin, Edward	250.00	Reynolds, Luella	200.00
Leighton, Hatevil (Herseyside)	500.00	Reynolds, Orin G.	100.00
Leighton, Newell	100.00	Rice, Harry	200.00
Leighton, Raymond	200.00	Rice, Henry	100.00
Leighton, William	200.00	Rice, Neil & Marjorie	200.00
Lincoln, Frank	200.00	Rice, Norman	300.00
Little, Arthur	500.00	Rice, William L.	500.00
Little, Frank	200.00	Robinson, Raymond & Mary	100.00
Little, Harry	200.00	Robinson, George	100.00
Longmore, John	400.00	Rogers, Albion & Bertha	100.00
Lovell, James D.	150.00	Rogers, Dr. John	100.00
Lovell, Nina E.	650.00	Rose, Harold (Clarkside)	250.00
Lowe, Irving S.	200.00	Samson, Ichabod	150.00
Lowe, William	200.00	Sears, A. Lester & Anna M.	200.00
Mahar & Owen (Clarkside)	250.00	Sears, Alfred L.	300.00
Miller, Emil L.	500.00	Sears, Herbert & Stella	200.00
Miller, George & Carolyn	100.00	Sherrard, George	100.00
Mills, Sheldon (Clarkside)	200.00	Smith, Arthur B. & Edward C.	200.00
Miner, Benjamin F.	200.00	Smith, Edgar	100.00
Miner, Thelma B.	200.00	Smith, Lyman G.	100.00
Miner, Frank	200.00	Smith, Lucas	250.00
Moore, Howard E.	200.00	Smith, William & Gertrude	300.00
Morang, Gladys (Clarkside)	200.00	Sprague, George F.	100.00
Morgan, Aphonzo & Augusta	250.00	Sprague, Malcolm & Ruth, Moore Elliot & Burke Bertha	200.00
Morgan, Lois & John	200.00	Stanhope, Winfield	100.00
Nordland, Arvo & Maxine	200.00	Stevens, George H.	200.00
Olsson & Hume	200.00	Stordard, Frances & James	200.00
Owen, Donald	200.00	Stordard, Samuel	100.00
Paige, Josiah C.	75.00	Suski William P. (Clarkside)	200.00
Paige, Otis S.	75.00	Taylor, Leon B.	200.00
Perkins, Minden	200.00	Thompson, John R.	200.00
Pomeroy, Albert & Louise	250.00	Varney, Thomas & Lelia	200.00
Pomeroy, T.W. Dr.	200.00	Wallace, Merlin	200.00
Porter, Ansley	150.00	Ward, Charles & Sophroni	200.00
Porter, Cassius G.	100.00	Ward Roscoe	200.00
Porter, Hugh	100.00	Watts, Frank	100.00
Porter, John W.	100.00	Wentworth, Millard & Effie	200.00
Pulk, Charles & Lee Cox	100.00	Wilder, Abnoriam J.	100.00
Randall, Mary E.	150.00		

Wilder, Arabella	200.00
Wilder, E. G.	100.00
Wilder, Elvira	200.00
Wilder, W.D.	100.00
Wilder, Wilmot	100.00
Weitzel, Emery	200.00
Wright, J.C. & Turner	<u>100.00</u>
 Total cemetery trust funds	 \$ 30,650.00

Administration

Balance carried	\$	6,929.96
Paul Nadeau	\$	1,250.00
Web Ad	\$	5.00
Fax Use	\$	81.00
Pembroke Fire Dept. (Broadband	\$	79.98
Milan Jamieson	\$	93.48
Brent Griffin (alwife bid)	\$	300.00
Town of Perry – 1/2 Trio assessing program	\$	513.14
Building Permits	<u>\$</u>	<u>210.00</u>
Total	\$	9,462.60
Appropriation	\$	70,000.00
Total	\$	79,462.60
Expended		
A.T.&T	\$	553.74
Janice Scanlon	\$	37,649.22
Janice Scanlon – Town Clerk	\$	1,200.00
Janice Scanlon – expense	\$	1,806.46
Tammy Pulk	\$	5,486.74
Tammy Pulk – expense	\$	450.25
Milan S. Jamieson Jr.	\$	3,900.00
Milan S. Jamieson Jr. – expense	\$	100.28
Allan Pulk	\$	1,500.00
Joyce Johnson	\$	1,500.00
J Douglas Guy – assessing agent	\$	3,554.00
John Bloomendaal – moderator	\$	75.00
James Slowe – CEO	\$	1,500.00
Robert Moore – Harbor Master	\$	500.00
Lorrie Sprague – P.H.O.	\$	250.00
Terry Johnson – Plumbing Inspector	\$	1,500.00
Mary Mahar – elections	\$	360.00
Mary Leonard – elections	\$	165.00
Robert Lally – elections	\$	195.00
Carol Lally – elections	\$	195.00
Hazel Kierstead- elections	\$	45.00
Regina Mitchell	\$	120.00
Fair Point Communications – 726-4047	\$	468.51
James Wadman C.P.A. – 2008 audit	\$	8,408.25

Calais Press – 225 town reports	\$	1,519.18
Reliable Office Supply	\$	426.34
Register of Deeds Office	\$	884.51
Postmaster – PO Box 247 rent	\$	309.92
Calais Advertiser	\$	264.00
Trio Assessing Program	\$	1,026.29
Paul Mahar	\$	25.00
Hutchins Bro's	\$	85.00
Town of Perry	\$	791.85
Barbara Hicks	\$	75.00
Treasurer State	\$	<u>179.00</u>
Total	\$	77,093.54
Balance	\$	2,369.02

State Road Fund Account

Received		
From Treasurer State	\$	43,260.00
Transferred to Highway Account	\$	43,260.00

Forest Fire Insurance Reserve Account

Balance carried	\$	1,927.00
Appropriation	\$	11,000.00
Total	\$	12,297.00

New Fire Truck Account

Opening Balance	\$	2,430.00
Appropriation	\$	16,000.00
Total	\$	18,430.00

Expended		
Bank of America Public Capital Corp.	\$	15,460.90
Bank of America Capital Corp. – principal pymt.	\$	2,000.00
Balance	\$	969.10

Town Office Account

Balance Carried	\$	8,035.60
-----------------	----	----------

Fire Department Physicals

Balance Carried	\$	672.00
-----------------	----	--------

Legal Fees Account

Balance Carried	\$	1,506.88
-----------------	----	----------

911 Sign Account

Balance Carried	\$	309.35
-----------------	----	--------

County Tax

Appropriation	\$	102,386.00
Paid Washington Co. Treasurer	\$	102,386.00

Ambulance Account

Balance	\$	1,995.55
Appropriation	\$	4,000.00
Total	\$	5,955.55

Expended		
Dennys River Ambulance	\$	4,000.00
Balance	\$	1,955.55

Boat Landing Account

Balance carried	\$	3,747.54
Boat Tax Collected	\$	1,846.00
Total	\$	5,593.54

Expended		
Ohio Brook Disposal	\$	180.00
Central Maine News Papers	\$	306.72
Calais Advertiser	\$	198.00
DiCenzo Corp.	\$	216.00

Custom Float	\$	132.26
Robert Moore	\$	28.75
Total	\$	<u>1,061.73</u>
Balance	\$	4,531.81
Boat Landing Repair Account		

Received from Treasurer State	\$	29,250.00
-------------------------------	----	-----------

Paid DiCenzo Corp.	\$	29,250.00
--------------------	----	-----------

FICA & MED. Tax Account

Balance carried	\$	3,698.41
-----------------	----	----------

Appropriation	\$	8,000.00
---------------	----	----------

Total	\$	11,698.41
-------	----	-----------

Expended

Paid Towns share of Fica. tax	\$	5,147.92
-------------------------------	----	----------

Paid Towns Share of Med. Tax	\$	1,204.04
------------------------------	----	----------

Total	\$	<u>6,351.96</u>
-------	----	-----------------

Balance	\$	5,346.45
---------	----	----------

Interest Account

Received from the 1st	\$	3,735.63
-----------------------	----	----------

General Assistance Account

Balance carried	\$	244.34
-----------------	----	--------

Appropriation	\$	1,000.00
---------------	----	----------

Reimbursement from the State	\$	120.45
------------------------------	----	--------

Total	\$	1,364.79
-------	----	----------

Expended

Bangor Hydro	\$	236.10
--------------	----	--------

Tammaro Oil Co.	\$	175.69
-----------------	----	--------

Eastern Plumbing & Heating	\$	<u>417.40</u>
----------------------------	----	---------------

Total	\$	829.19
-------	----	--------

Balance	\$	535.60
---------	----	--------

Cemetery Trust Account

Balance carried	\$	2,804.73
Appropriation	\$	5,000.00
Gardner Trust Fund	\$	2,523.70
Total	\$	10,328.43

Expended		
R. Cushing Sr.	\$	2,316.50
R. Cushing Jr.	\$	2,316.50
Johnson's True Value	\$	1,347.80
World of Flags	\$	370.14
Curtis Parts Resources	\$	14.66
Flowers By Paula	\$	66.00
Total	\$	<u>6,469.50</u>
Balance	\$	3,858.93

Solid Waste Account

Appropriation	\$	50,000.00
From Surplus	\$	6,245.00
Total	\$	56,245.00

Expended		
Paid Marion Transfer Station, Inc.	\$	46,012.32
Balance carried	\$	10,232.68

Reversing Falls Account

Balance carried	\$	308.50
Appropriation	\$	500.00
Total	\$	808.50

Expended		
Steven Brown	\$	250.00
Ohio Brook Disposal	\$	413.00
Total	\$	<u>663.00</u>
Balance carried	\$	145.50

Street Light Account

Balance carried	\$	1,474.00
Appropriation	\$	1,000.00
Total	\$	2,474.00

Expended

Paid Bangor Hydro	\$	2,089.92
Balance	\$	384.08

Overlay Account

Overlay Raised	\$	23,480.44
Discount Paid	\$	16,083.98
Abatement	\$	3,803.52
Total Transferred to Surplus	\$	3,592.94

Shellfish Account

Balance carried	\$	11,631.00
License Sales	\$	415.00
Fines	\$	40.00
Total	\$	12,086.00

Expended

R. Lester Seeley	\$	1,170.00
Ralph Cushing Sr.	\$	2,136.94
Ralph Cushing Jr.	\$	2,232.69
Travis Stevens	\$	140.00
EBS	\$	32.15
Total	\$	<u>5,711.78</u>
Balance carried	\$	6,374.22

Winter Road Account

Balance carried	\$	2,914.55
Appropriation	\$	120,000.00
Total	\$	122,914.55

Expended	
Daniel Curtis	\$ 96,000.00
Daniel Curtis – sandpile	\$ 3,000.00
Cargill, Inc. – salt	\$ 4,515.02
Paul Mitchell Electric	\$ 340.00
Keith Hallowell- sandpile	\$ 2,442.50
Ground F/X, Inc.	\$ 13,750.00
Total	\$ 120,047.52
Balance	\$ <u>2,867.03</u>

Highways Account

Balance carried	\$ 161,050.83
State Highway Money	\$ 43,260.00
Excise Tax	\$ 131,893.80
William Libbabia	\$ 158.40
Laura Wiley	\$ 372.00
Ground F/X, Inc.	\$ 1,690.00
Total	\$ 338,425.03

Expended	
Lane Construction Co. Inc.	\$ 157,175.00
Cargill Salt, Inc.	\$ 11,138.68
Hallowell Const.	\$ 4,640.00
EBS	\$ 1,031.97
CADO	\$ 42.19
Pavement Management Service	\$ 6,713.26
R. Cushing Sr.	\$ 7,771.18
R. Cushing Jr	\$ 7,771.12
R. Cushing Jr. – sweeper rental	\$ 875.00
Curtis Const.	\$ 200.00
Johnson True Value	\$ 191.16
B.A. Transport	\$ 10,688.50
R.H. Foster, Inc	\$ 212.80
Ground F/X, Inc.	\$ 35,488.60
Morgan Const.	\$ 747.50
Total	\$ <u>244,687.86</u>
Balance	\$ 93,737.17

Surplus Account

Balance carried	\$	6,850.00
Appropriation	\$	7,000.00
Total	\$	13,850.00

Expended		
Mark Stanhope (Beaver dam removal)	\$	300.00
R. Lester Seeley –animal control officer	\$	720.00
Save Our Schools	\$	500.00
Leo Silins	\$	500.00
Total	\$	2,020.00
Balance	\$	11,830.00

Small City Septic System Grant Program

Balance carried	\$	1,109.93
Treasurer State	\$	12,186.00
Dennis Mains	\$	567.00
Paul Remillard	\$	125.00
Michael Moody	\$	438.50
Due from Treasurer State	\$	18,416.43

Expended		
Dana Altvator	\$	350.00
J.C. Trucking	\$	16,750.00
Total	\$	17,100.00
Balance	\$	<u>1,316.43</u>

Organization Requests

Town Meeting Appropriation	\$	8,100.00
----------------------------	----	----------

Expended		
W.H.C.A.	\$	1,400.00
Eastern Task Force on Aging	\$	2,000.00
Labor of Love Food Pantry	\$	500.00
Whiting Food Pantry	\$	500.00
Pembroke Library	\$	500.00

Pembroke Little League	\$	500.00
Washington Co. Council of Gov.	\$	250.00
Maine Municipal Association	\$	1,554.00
Total	\$	<u>7,254.00</u>
Balance carried	\$	846.00

Animal Control Account

Balance carried	\$	333.74
Appropriation	\$	500.00
Fines	\$	53.00
Dog Licenses	\$	<u>110.00</u>
	\$	996.74

Expended		
Town of Perry (kennel fee)	\$	500.00
Balance	\$	496.74
Paid Town of Perry	\$	500.00

Pembroke Vol. Fire Dept. Account

Appropriation	\$	8,500.00
Expended		
K.T. Environmental Equipment Inc.	\$	1,085.00
Franklin Products	\$	99.30
Johnson's True Value	\$	97.39
Pembroke Irving	\$	382.58
Fairpoint	\$	279.93
Life Savers	\$	307.90
Curtis Service Center	\$	667.33
Guay Fire Equipment	\$	205.00
PCT Communications	\$	221.00
Fire Tech & Safety	\$	68.74
James Ramsdell	\$	398.22
Industrial Protection Service, LLC	\$	384.00
Curtis Parts Resources	\$	76.94
Total	\$	<u>4,071.67</u>
Balance carried	\$	4,428.33

Fire Ward Account

Appropriation	\$	1,500.00
Expended		
Robert Barr	\$	692.62
Jon Aretakis	\$	372.80
Peter Hilyard	\$	372.80
Taxes	\$	131.70
Total	\$	<u>1,569.92</u>
Overdraft	\$	69.92

WARRANT
FOR THE ANNUAL TOWN MEETING
TOWN OF PEMBROKE, MAINE

To: Janice Scanlon, a resident of The Town of Pembroke, in the County of Washington 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 Pembroke, qualified by law to vote in town affairs, to assemble in the Elementary School in said Town on Monday the 26th of July, 2010 at 7 o'clock in the evening to act on the following articles to wit:

- Article 1. To elect a moderator to preside at said meeting.
- Article 2. To elect a Selectman, assessor and Overseer of the Poor for the term of three (3) years, and raise and appropriate the Compensation for each Selectman, Assessor and Overseer of the Poor.
- Article 3. To elect a treasurer for the term of three (3) years and to fix the Compensation for the Treasurer.
- Article 4. To elect one or more members to the Superintending School Committee.
- Article 5. To elect one or more members to the Harbor Committee.
- Article 6. To elect one or more members to the Conservation Committee.
- Article 7. To elect one or more members to the Water District.
- Article 8. To elect a Fire Ward and raise and appropriate the compensation for the ensuing year. (Selectmen recommend \$1,500.00 from taxation).
- Article 9. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to M.R.S.A. 506.
- Article 10. To see what sum the Town will vote to raise and appropriate for the 2010 Washington County Tax. (Selectmen recommend \$101,372.00).

- Article 11. To see if the town will vote to raise and appropriate a sum of money for the Administration Account for the purpose of paying salaries and expenses of elected officials and other employees. (The Selectmen recommend \$77,000.00 from taxation). +7,000
- Article 12. Recognizing the need to provide for the protection of life and property and resources of the Town of Pembroke, the Municipal Officers are hereby authorized and directed to enter into agreements with other Municipalities, and / or Washington County, State, Federal and private agencies as necessary to ensure assistance in the event of fire, and other disasters which exceed local response capability.
- Article 13. To see what sum the Town will raise and appropriate for ways, highways and bridges. (The Selectmen recommend below).
- Article 14. To see what sum the selectmen recommend for the Winter Roads Account. (Selectmen recommend \$125,000.00 from taxation). +5000
- Article 15. To see what sum the town will raise and appropriate for the disposal of Solid Waste at Marion Transfer Station. (Selectmen recommend \$40,000.00 from taxation). -\$15,000
- Article 16. To raise and appropriate a sum of money for Forest Fire Insurance. (Selectmen recommend \$9,500.00). -1,500
- Article 17. To see what sum the town will vote to raise and appropriate for cemetery maintenance account. (Selectmen recommend \$6,000.00 from taxation). +1,000
- Article 18. To see what sum the town will vote to raise and appropriate for the Street Light Account. (Selectmen recommend \$2,000.00 from taxation). +00.00
- Article 19. To see what sum the town will vote to raise and appropriate to pay for the expenses of the Pembroke Vol. Fire Dept. Account. (Selectmen recommend \$8,500.00 from the taxation).
- Article 20. To see what sum the Town will raise and appropriate for the operation and maintenance of the towns fire station. (Selectmen recommend \$5,500.00 from taxation). +500

- Article 21. To see if the town will vote to raise and appropriate from taxation the sum of \$16,000.00 to make the yearly payment on the towns fire truck.
- Article 22. To see if the town will vote to raise and appropriate the sum of \$4,000.00 from the ambulance account for support of the Denny’s River Ambulance.
- Article 23. To if the town will vote to raise and appropriate a sum of money to pay the town’s share of federal and unemployment taxes that it pays on it employees. (Selectmen recommend \$8,000.00 from taxation).
- Article 24. To see if the town will vote to raise and appropriate the sum of \$17,000.00 from taxation for the following purposes.
- | | | |
|---------------------------------|----|-------------|
| Property & Casualty Insurance | \$ | 7,000.00 |
| Public Officials Liability Ins. | \$ | 3,000.00 |
| Workers Compensation Ins. | \$ | 7,500.00 |
| | | \$17,000.00 |
- Article 25. To see if the town will allow a discount on real estate and personal property taxes, and fix the rate and time for the ensuing year.
(Selectmen recommend 3% for 30 days and 2% -31 to 60 days).
- Article 26. To see if the town will vote to charge 5% per year on unpaid taxes beginning 150 days after commitment.
- Article 27. To see if the town will vote to allow the Treasurer to make temporary bank loans in anticipation of taxes, not to exceed \$250,000.00. Said loans are to be paid back during the year in which the loans are made.
- Article 28. To see if the town will vote to authorize the selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the town for nonpayment of taxes thereon, and from donations, and to execute quit claim deeds for said property.
1. Notice of intent to sell such property shall be published in a local newspaper of general circulation at least three weeks prior to such sale, inviting interested parties to submit seal bids thereon.
 2. The parties from whom the property has been taken for nonpayment of taxes thereon may purchase said real estate from the town at any time before the expiration of fourteen (14) days

from the date of publication, the date of purchase price in the latter case of quit claim deed.

3. In the event the parties from whom the real estate was taken by the Town for unpaid taxes fail to redeem the property, the real estate may be sold to the highest bidder.

- Article 29. To see if the town will vote to allow ATV's to use all the roads in the Town of Pembroke to gain access to the local gas stations and the ATV trail in Ayer's Jct.
- Article 30. To see if the town will vote to appropriate the sum of \$1,450.00 from the Interest Account for the Washington Hancock Community Agency.
- Article 31. To see if the town will vote to appropriate the sum of \$1,700.00 from taxation for membership (yearly dues) in the Maine Municipal Association.
- Article 32. To see if the town will vote to appropriate the sum of \$2,000.00 from the Interest Account for the Eastern Task Force on Aging.
- Article 33. To see if the town will vote to appropriate the sum of \$1,000.00 from the taxation for the Pembroke Library Association.
- Article 34. To see if the town will vote to appropriate the sum of \$500.00 from taxation for the Pembroke Little League.
- Article 35. To see if the town will vote to appropriate the sum of \$250.00 from taxation for membership in the Washington County Council of Governments.
- Article 36. To see if the Town of Pembroke will vote to operate the alewife fishery on the Pennamaquan River for the benefit of the town and to authorize the Selectmen or other such committee to sell or lease said alewife fishery or make other contracts or arrangements for the operation of the fishery.
- Article 37. To see if the Town will appropriate from Surplus the sum of \$0 to meet unanticipated expenses and emergencies which may occur during the fiscal year ending June 30, 2011.

- Article 38. To see if the town will vote to raise and appropriate the sum of \$1,000.00 from taxation for the keeping of stray animals in the local pound and paying for an animal control officer. +500
- Article 39. To see if the town of Pembroke will vote to raise and appropriate the sum of \$1,000.00 from taxation for the Welfare Account.
- Article 40. To see if the Town of Pembroke will vote to raise and appropriate a sum for the maintenance of Reversing Falls. (Selectmen recommend \$500.00 from taxation).
- Article 41 To see what sum the town of Pembroke will authorize the school committee to expend for the regular education program. (School committee recommends \$ 852,114)
- Article 42 To see what sum the town of Pembroke will authorize the school committee to expend for the special education program. (School committee recommends \$287,050)
- Article 43 To see what sum the town of Pembroke will authorize the school committee to expend for career and technical education. (School committee recommends \$8,500)
- Article 44 To see what sum the town of Pembroke will authorize the school committee to expend for other instruction. (School committee recommends \$8,566)
- Article 45 To see what sum the town of Pembroke will authorize the school committee to expend for student and staff support. (School committee recommends \$5, 450)
- Article 46 To see what sum the town of Pembroke will authorize the school committee to expend for system administration. (School committee recommends \$87,818)
- Article 47 To see what sum the town of Pembroke will authorize the school committee to expend for school administration. (School committee recommends \$108,505)

- Article 48 To see what sum the town of Pembroke will authorize the school committee to expend for transportation and buses. (School committee recommends \$141,377)
- Article 49 To see what sum the town of Pembroke will authorize the school committee to expend for facilities maintenance. (School committee recommends \$144,793)
- Article 50 To see what sum the town of Pembroke will authorize the school committee to expend for debt service and other commitments. (School committee recommends \$26,500)
- Article 51 To see what sum the town of Pembroke will authorize the school committee to expend for all other expenditures. (School committee recommends \$57,013)
- Article 52 To see what sum the town of Pembroke will appropriate for the total cost of funding public education from k to grade 12 as described in the essential programs and services funding act (recommend \$1,306,427) and to see what sum the town of Pembroke will raise as the town's contribution to the total cost of funding public education from grade k to grade 12 as described in the essential programs and services funding act in accordance with the Maine revised statutes, title 20-a, section 15688. (Recommend \$ 583,248)
- Explanation: the town's contribution to the total cost of funding public education from grade K to grade 12 as described in the essential programs and services funding act is the amount of money determined by state law to be the minimum amount that the town must raise in order to receive the full amount of state dollars.
- Article 53 To see what sum the town of Pembroke will raise and to appropriate the sum of (recommend \$105,259) in additional local funds for school purposes under Maine revised statutes, title 20a, section 15690. (Recommend \$105,259)
- Article 54 To see what sum the town of Pembroke will authorize the school committee to expend for the fiscal year beginning July 1, 2010 and ending June 30, 2011 from the town's contribution to the total cost of funding public education from k to grade 12 as described in the essential pro-

grams and services funding act, non-state-funding school construction projects, additional local funds for school purposes under the Maine revised statutes, title 20-a, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools. (Recommend \$1,727,686).

Article 55 Shall the town of Pembroke raise and appropriate \$105,259 in additional local funds which exceeds the state's essential programs and services funding model by \$77,746. The school committee recommends \$105,259 for the following reasons:

1. The current EPS formula unfairly penalizes small schools.
2. Small schools cost more to operate (than large schools) in a fashion that prepares children to meet the state of Maine learning results.

Explanation: the additional local funds are those locally raised funds over and above the town's local contribution to the total cost of funding public education from k to grade 12 as described in the essential programs and services funding act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Pembroke budget for education programs.

Yes _____ No _____

Herein fail not make due return of the warrant with your doings thereon to the Clerk of said Town on or before the day of said meeting.

Given under our hands at Pembroke this 8th day of July, A.D. 2010.

Allan Pulk

Allan Pulk

Milan S. Jamieson, Jr.

Milan S. Jamieson Jr.

Joyce Johnson

Joyce Johnson

A true copy attest: Janice Scanlon

TOWN OF PEMBROKE, MAINE

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR
ENDED JUNE 30, 2009

INDEPENDENT AUDITOR'S REPORT

February 5, 2010

To the Board of Selectmen
Town of Pembroke
Pembroke, Maine 04666

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pembroke (the Town), as of and for the fiscal year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Pembroke's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pembroke as of June 30, 2009, and the respective changes in financial position thereof for the fiscal year ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 3 -5 and budgetary comparison information on page 19, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Town of Pembroke's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and other supplementary information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

James W. Wadman, C.P.A.

James W. Wadman, CPA

TOWN OF PEMBROKE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009

Management of the Town of Pembroke, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2009. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

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

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Assets – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2009 by \$8,111,753 (presented as “net assets”). Of this amount, \$748,130 was reported as “unrestricted net assets”. Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Assets – The Town's total net assets decreased by \$182,340 (a 2.32% decrease) for the fiscal year ended June 30, 2009.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2009, the Town's governmental funds reported a combined ending fund balance of \$599,4257 with \$54,948 being general undesignated fund balance. This undesignated fund balance represents approximately 4.4% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased by \$30,158 (11.5%) during the current year. No new debt obligations were issued. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities (if applicable) are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary).

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

The largest portion of the Town's net assets (90%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2009	Total 2008
Current Assets	\$ 951,221	\$ 0	\$ 951,221	\$ 931,120
Capital Assets	\$ 7,160,532	\$ 0	\$ 7,160,532	\$ 7,432,561
Total Assets	\$ 8,111,753	\$ 0	\$ 8,111,753	\$ 8,363,681
Current Liabilities	\$ 233,779	\$ 0	\$ 233,779	\$ 272,679
Other Liabilities	\$ 200,316	\$ 0	\$ 200,316	\$ 231,004
Net Assets;				
Invested in Capital Assets	\$ 6,929,528	\$ 0	\$ 6,929,528	\$ 7,171,399
Designated	\$ 526,841	\$ 0	\$ 526,841	\$ 434,449
Unrestricted	\$ 221,289	\$ 0	\$ 221,289	\$ 254,150
Total Liabilities and Net Assets	\$ 8,111,753	\$ 0	\$ 8,111,753	\$ 8,363,681

Changes in Net Assets

Approximately 46 percent of the Town's total revenue came from property and excise taxes, approximately 47 percent came from State subsidies and grants and approximately 7 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets represents \$363,552 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2009	Total 2008
Revenues;				
Tax Revenues	\$ 1,076,533	\$ 0	\$ 1,076,533	\$ 1,057,647
Program Revenues	\$ 152,193	\$ 0	\$ 152,193	\$ 159,692
Interest	\$ 19,118	\$ 0	\$ 19,118	\$ 23,528
Revenue Sharing	\$ 73,170	\$ 0	\$ 73,170	\$ 78,902
Other	\$ 46,920	\$ 0	\$ 46,920	\$ 56,651
Total Revenues	\$ 1,367,934	\$ 0	\$ 1,367,934	\$ 1,376,420

<i>Expenses;</i>				
General Government	\$ 118,070	\$ 0	\$ 118,070	\$ 102,138
Protection	\$ 41,227	\$ 0	\$ 41,227	\$ 43,455
Health/Sanitation	\$ 48,166	\$ 0	\$ 48,166	\$ 28,368
Transportation	\$ 416,181	\$ 0	\$ 416,181	\$ 377,904
Education	\$ 625,966	\$ 0	\$ 625,966	\$ 532,881
Contributions	\$ 19,993	\$ 0	\$ 19,993	\$ 16,025
Assessments	\$ 108,249	\$ 0	\$ 108,249	\$ 107,430
School Lunch	\$ 78,728	\$ 0	\$ 78,728	\$ 74,744
State Retirement Contributions	\$ 91,693	\$ 0	\$ 91,693	\$ 97,708
<i>Total Expenses</i>	\$ 1,550,273	\$ 0	\$ 1,550,273	\$ 1,380,653
Changes in Net Assets	\$ (182,340)	\$ 0	\$ (182,340)	\$ (4,233)

FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$599,425, an increase of \$46,568 in comparison with the prior year. Approximately 12 percent of this total amount constitutes undesignated fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$13,151,159, net of accumulated depreciation of \$5,990,627, leaving a net book value of \$7,160,532. Current year additions of \$91,523 for Town roads were made. There were no current year net disposals.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Pembroke, P.O. Box 326, Pembroke, ME 04666.

TOWN OF PEMBROKE, MAINE
SCHEDULE OF NET ASSETS
JUNE 30, 2009

(Exhibit I)

	<u>Assets</u>	<u>Governmental Funds</u>
Cash and Cash Equivalents		\$134,328
Investments, At Fair Market Value		\$568,731
Accounts Receivable		\$33,826
Taxes Due - Current Year		\$104,758
Taxes Due - Prior Year		\$71,159
Inventories		\$3,830
Deferred Appropriation		\$34,590
Capital Assets, net of Accumulated Depreciation		<u>\$7,160,532</u>
<u>Total Assets</u>		<u>\$8,111,753</u>
	<u>Liabilities and Net Assets</u>	
<u>Liabilities</u>		
Accounts Payable		\$100,423
Accrued Contracted Salaries		\$77,563
Due to Fiduciary Funds		\$25,105
<u>Capital Lease Payable</u>		
Due within one year		\$30,688
Due in more than one year		<u>\$200,316</u>
<u>Total Liabilities</u>		<u>\$434,095</u>
<u>Net Assets</u>		
Investment in Capital Assets, net of Related Debt		\$6,929,528
<u>Unrestricted</u>		
Designated		\$526,841
Undesignated		<u>\$221,289</u>
<u>Total Net Assets</u>		<u>\$7,677,659</u>
<u>Total Liabilities and Net Assets</u>		<u>\$8,111,753</u>

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

TOWN OF PEMBROKE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants</u>	<u>Revenue and Changes</u> <u>in Net Assets</u>
<u>Primary Government</u>				<u>Governmental</u> <u>Activities</u>
<u>Governmental Activities</u>				
General Government	\$118,070			(\$118,070)
Protection	\$41,227	\$194		(\$41,033)
Health & Sanitation	\$48,166			(\$48,166)
Highways & Bridges	\$416,181			(\$416,181)
Education	\$1,613,420	\$136,177	\$842,105	(\$635,138)
Unclassified	\$20,782	\$2,486	\$789	(\$17,507)
Assessments and Debt Service	\$108,249			(\$108,249)
School Lunch Program	\$78,728	\$13,336	\$51,656	(\$13,737)
State Retirement Contributions	\$91,693		\$91,693	\$0
<u>Total Governmental Activities</u>	<u>\$2,536,516</u>	<u>\$152,193</u>	<u>\$986,243</u>	<u>(\$1,398,081)</u>
<u>Total Primary Government</u>	<u>\$2,536,516</u>	<u>\$152,193</u>	<u>\$986,243</u>	<u>(\$1,398,081)</u>
<u>General Revenues</u>				
Tax Revenues, Including Homestead Exemption				\$948,613
Excise Taxes				\$127,920
State Revenue Sharing				\$73,170
State Road Assistance				\$43,260
Tree Growth & Veteran's Reimbursement				\$2,749
Interest Earned and Collected on Taxes				\$19,118
Other Revenues				\$911
<u>Total Revenues</u>				<u>\$1,215,741</u>
<u>Changes in Net Assets</u>				<u>(\$182,340)</u>
<u>Net Assets - Beginning</u>				<u>\$7,859,998</u>
<u>Net Assets - Ending</u>				<u>\$7,677,659</u>

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

TOWN OF PEMBROKE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2009

(Exhibit III)

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Totals Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$117,030	\$17,298	\$134,328
Investments, At Fair Market Value	\$568,731		\$568,731
Accounts Receivable	\$33,489	\$337	\$33,826
Due from Other Funds		\$4	\$4
Taxes Due - Current Year	\$104,758		\$104,758
Taxes Due - Prior Year	\$71,159		\$71,159
Inventories		\$3,830	\$3,830
Deferred Appropriation	\$34,590		\$34,590
<u>Total Assets</u>	<u>\$929,756</u>	<u>\$21,469</u>	<u>\$951,225</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities:</u>			
Due To Other Funds	\$25,109		\$25,109
Accounts Payable	\$100,423		\$100,423
Accrued Contracted Salaries	\$77,563		\$77,563
Deferred Tax Revenue	\$148,706		\$148,706
<u>Total Liabilities</u>	<u>\$351,801</u>	<u>\$0</u>	<u>\$351,801</u>
<u>Fund Balances:</u>			
State Revenue Sharing Reserve	\$76,499		\$76,499
Highway Maintenance Reserve	\$29,068		\$29,068
Designated for Subsequent Years Expenditures	\$417,440	\$3,834	\$421,274
Undesignated Fund Balance	\$54,948	\$17,635	\$72,583
<u>Total Fund Balances</u>	<u>\$577,955</u>	<u>\$21,469</u>	<u>\$599,425</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$929,756</u>	<u>\$21,469</u>	<u>\$951,225</u>
<u>Total Fund Balance - Governmental Funds</u>			<u>\$599,425</u>
<i>Net assets reported for governmental activities in the statement of nets assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$7,160,532
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$148,706
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			(\$231,004)
<u>Net Assets of Governmental Activities</u>			<u>\$7,677,659</u>

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

TOWN OF PEMBROKE, MAINE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit IV)

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Totals Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Exemption	\$935,650		\$935,650
Excise Taxes	\$127,920		\$127,920
State Revenue Sharing	\$73,170		\$73,170
State Road Assistance	\$43,260		\$43,260
State Retirement Contributions	\$91,693		\$91,693
Tree Growth & Veteran's Reimbursements	\$2,749		\$2,749
Interest Earned and Collected on Taxes	\$19,118		\$19,118
Other Revenues	\$911		\$911
School Lunch Fund Revenues		\$64,991	\$64,991
<u>Total Revenues</u>	<u>\$1,294,471</u>	<u>\$64,991</u>	<u>\$1,359,462</u>
<u>Expenditures, Net of Departmental Revenues:</u>			
General Government	\$118,070		\$118,070
Protection	\$27,900		\$27,900
Health & Sanitation	\$48,166		\$48,166
Highways & Bridges	\$210,677		\$210,677
Education	\$603,746		\$603,746
Unclassified	\$14,507		\$14,507
Assessments and Debt Service	\$119,407		\$119,407
State Retirement Contributions	\$91,693		\$91,693
School Lunch Fund Expenditures		\$78,728	\$78,728
<u>Total Expenditures</u>	<u>\$1,234,166</u>	<u>\$78,728</u>	<u>\$1,312,894</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$60,305</u>	<u>(\$13,737)</u>	<u>\$46,568</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$14,871	\$14,871
Operating Transfers Out	(\$14,871)		(\$14,871)
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$45,433</u>	<u>\$1,135</u>	<u>\$46,568</u>
<u>Beginning Fund Balance</u>	<u>\$532,522</u>	<u>\$20,335</u>	<u>\$552,857</u>
<u>Ending Fund Balance</u>	<u>\$577,955</u>	<u>\$21,469</u>	<u>\$599,425</u>
<u>Reconciliation to Statement of Activities, Change in Net Assets</u>			
Net Change in Fund Balances - Above			\$46,568
Revenues in the Statements of Activities that do not provide current financial resources are not reported as revenues in the funds			\$12,963
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Assets. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Assets			
This amount represents long-term debt payments			\$30,158
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the useful lives as depreciation expense.			\$91,523
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$363,552)
<u>Changes in Nets Assets of Governmental Activities</u>			<u>(\$182,340)</u>

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

TOWN OF PEMBROKE, MAINE
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2009

(Exhibit V)

	<u>Student Activities Funds</u>	<u>Randall D. Gardner Trust Fund</u>	<u>Non-Expendable Cemetery Trust</u>	<u>Total</u>
<i>Assets</i>				
Cash and Cash Equivalents	\$13,085	\$0	\$19,018	\$32,103
Investments, at Market Value	\$0	\$108,635	\$0	\$108,635
Due from Other Funds	\$0	\$0	\$25,105	\$25,105
<u>Total Assets</u>	<u>\$13,085</u>	<u>\$108,635</u>	<u>\$44,123</u>	<u>\$165,843</u>
<i>Net Assets</i>				
Reserve for Endowments	\$0	\$25,255	\$30,450	\$55,705
Unrestricted	\$13,085	\$83,380	\$13,673	\$110,138
<u>Total Net Assets</u>	<u>\$13,085</u>	<u>\$108,635</u>	<u>\$44,123</u>	<u>\$165,843</u>

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

TOWN OF PEMBROKE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit VI)

	<u>Student Activities Funds</u>	<u>Randall D. Gardner Trust Fund</u>	<u>Non- Expendable Cemetery Trust</u>	<u>Total</u>
<i>Additions</i>				
Student Fund-raisers, etc.	\$11,664			\$11,664
Increase (Decrease) in Market Value		(\$20,832)		(\$20,832)
Dividends		\$2,901		\$2,901
Capital Gains				\$0
Interest Earned	\$43	\$727	\$616	\$1,387
<u>Total Additions</u>	<u>\$11,707</u>	<u>(\$17,204)</u>	<u>\$616</u>	<u>(\$4,881)</u>
<i>Reductions</i>				
Trust Disbursements		\$2,731		\$2,731
Fees		\$1,214		\$1,214
Student Activities, etc.	\$13,803			\$13,803
<u>Total Reductions</u>	<u>\$13,803</u>	<u>\$3,945</u>	<u>\$0</u>	<u>\$17,748</u>
<u>Changes in Net Assets</u>	<u>(\$2,096)</u>	<u>(\$21,149)</u>	<u>\$616</u>	<u>(\$22,629)</u>
<u>Net Assets - Beginning</u>	<u>\$15,181</u>	<u>\$129,784</u>	<u>\$43,507</u>	<u>\$188,472</u>
<u>Net Assets - Ending</u>	<u>\$13,085</u>	<u>\$108,635</u>	<u>\$44,123</u>	<u>\$165,843</u>

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

TOWN OF PEMBROKE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Note 1 - Summary of Significant Accounting Policies

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

A. Financial Reporting Entity

The Town is governed under a Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, police and fire protection, health and sanitation, highways and bridges and education. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

In 1999, GASB issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". This statement, known as the "Reporting Model" statement affects the way the Town prepares and presents financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private-sector financial reports.

GASB Statement No. 34 and related subsequent statements established requirements and a reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

Management's Discussion and Analysis

GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD & A). This analysis is similar to analysis the private sector provides in their annual reports.

Government-wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Assets

The Statement of Net Assets is designed to display the financial position of the primary government (government and business-type activities). Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Assets and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net assets of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Program Activities

The government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for example, through user charges or intergovernmental grants).

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. The Town and many other

governments may revise their original budgets over the course of the year for a variety of reasons. Under GASB Statement No. 34, governments continue to provide budgetary comparison information in their annual reports. GASB Statement No. 34 requires that the Town add the original budget to the current comparison of the final budget and actual results.

B. Fund Accounting

The accounts of the Town are organized and operated using funds. A fund is an independent fiscal and accounting entity with a set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

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

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

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and various intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements.

The Town reports the following major governmental funds:

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

The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in this fund are the State and Federal grants and the School Lunch Program.

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital assets or facilities. A capital projects fund is usually established when the acquisition or construction of the capital project extends beyond a single fiscal year and the capital asset is financed by specifically designated resources, such as general obligation bonds and grants.

Additionally, the Town reports the following fund types:

Fiduciary trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for designated purposes. Student activity funds generate revenue from fundraising events and deposit that money into separate accounts to be used specifically for elementary school activities.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

E. Budgetary Accounting

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

F. Cash Equivalents

For purposes of the Statement of Cash Flows, the Town's funds consider cash equivalents to be all highly liquid investments with maturities of 12 months or less.

G. Investments

Investments are stated at fair market value.

H. Accounts Receivable

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

I. Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

J. Inventories

Inventories of the governmental funds are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used. Inventories in these funds are equally offset by a fund balance reserve, which indicates they are unavailable for appropriation, even though they are a component of reported assets.

K. Capital Assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

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

L. Obligation Under Contracted Salaries

An obligation for July and August salaries for employees under September through August contracts is recorded on the general fund balance sheet. This obligation represents generally accepted accounting principles reporting for the Town. These employees are employed by the School Department.

M. Long-Term Obligations

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

N. Fund Balances / Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose.

O. Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. Any accumulated vacation or sick leave is required to be used within a year. The value of accumulated leave at June 30, 2009 would be immaterial to the financial statements.

Note 2 - Deposits and Investments

At year-end, the Town's carrying amount of deposits was \$165,024 and the bank balance was \$181,767. The Town has no uninsured and uncollateralized deposits as of June 30, 2009. Governmental Accounting Standards Board Statement No. 40 requires the disclosure of interest rate risk as well as credit risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short term repurchase obligations and short term investments held by a local banking institution. As a means of limiting its exposure to credit risk, the Town follows State of Maine Statutes which authorize the investment in deposits/investments in insured commercial banking institutions, obligations of the United States or agencies thereof.

Included in the Town's cash equivalents at June 30, 2009 were short term investments in repurchase agreements issued by a local banking institution. The agreement is guaranteed/collateralized with securities held by the banking institution, which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to these obligations, the Town is at risk of economic loss. In order to lessen this risk, the bank has purchased securities in the name of the Town in order to collateralize the Town's deposits in excess of the \$250,000 FDIC insurance limits.

At June 30, 2009, the Town held investments in repurchase agreements as follows:

<u>Collateral Pledged</u>	<u>Amount</u>	<u>Interest Rate</u>
U.S. Government Obligations	\$583,181	1.100%

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2008 and committed on October 15, 2008. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$118,036			\$118,036
<i>Capital assets being depreciated</i>				
Buildings	\$1,653,791			\$1,653,791
Equipment	\$887,426			\$887,426
Infrastructure	\$10,400,383	\$91,523		\$10,491,907
<i>Total capital assets being depreciated</i>	<u>\$12,941,600</u>	<u>\$91,523</u>	<u>\$0</u>	<u>\$13,033,123</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Less accumulated depreciation for</i>				
Buildings	\$664,376	\$32,557		\$696,933
Equipment	\$599,641	\$33,968		\$633,609
Infrastructure	\$4,363,058	\$297,027		\$4,660,085
<i>Total accumulated depreciation</i>	<u>\$5,627,075</u>	<u>\$363,552</u>	<u>\$0</u>	<u>\$5,990,627</u>
<i>Net capital assets being depreciated</i>	<u>\$7,314,525</u>	<u>(\$272,029)</u>	<u>\$0</u>	<u>\$7,042,496</u>
<i>Governmental Activities Capital Assets, net</i>	<u>\$7,432,561</u>	<u>(\$272,029)</u>	<u>\$0</u>	<u>\$7,160,532</u>

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

Governmental Activities

Protection	\$13,133
Unclassified	\$3,000
Education	\$50,392
Public Transportation, including depreciation of general infrastructure assets	\$297,027
Total Depreciation Expense - Governmental Activities	<u>\$363,552</u>

Note 5 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Pembroke, Maine for the fiscal year ended June 30, 2009:

<u>Long-Term Debt payable at July 1, 2008</u>	\$261,162
Long-Term Debt Issued	\$0
Long-Term Debt Retired	<u>(\$30,158)</u>
<u>Long-Term Debt payable at June 30, 2009</u>	<u>\$231,004</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Pembroke, Maine. Outstanding notes at June 30, 2008 are as follows:

On April 19, 2004, the Town entered into a lease/purchase agreement with E-One Inc. for the purchase of a fire pumper truck for \$215,000. The lease purchase matures over a ten year period with an interest rate of 4.75%. Annual payments of \$15,440.90 are to be made in December. The balance at June 30, 2009 was \$79,004.

In December 2006, the Town borrowed \$190,000 from T.D. Bank North for the purpose of constructing a modular classroom for the school department. The bond is to be repaid with principal payments of \$19,000 over 10 years plus interest at the rate of 5.08%. The balance at June 30, 2009 was \$152,000.

Annual debt service requirements to maturity, including estimated interest, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$30,688	\$11,474	\$42,163
2010	\$31,243	\$9,954	\$41,197
2011	\$31,825	\$8,407	\$40,232
2012	\$32,434	\$6,833	\$39,267
2013	\$33,072	\$5,229	\$38,302
2014	\$33,741	\$3,596	\$37,337
2015	\$19,000	\$1,930	\$20,930
2016	\$19,000	\$965	\$19,965
	<u>\$231,004</u>	<u>\$48,389</u>	<u>\$279,393</u>

Note 6 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental and Fiduciary Fund financial statements classified as Due from Other Funds. At June 30, 2009, the offsetting receivable and payable balances were \$25,109. \$25,015 of the balance represents amounts owed to the cemetery trust and the other \$4 is owed to the library. Both are from the general fund and are expected to be repaid when funds are needed.

Note 7 - Disclosure of Certain Significant Risks and Uncertainties

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

Note 8 - Defined Benefit Employee Pension Plan

Most employees of the School Department participate in the Maine State Retirement System. The Maine State Retirement System is a multiple-employer, cost sharing pension plan. Benefits provided by the Maine State Retirement System arise from employee and employer contributions determined on a statutory actuarial reserve basis.

School Department employees are eligible for normal retirement at age 60, provided that they have 25 years of service credited under the System. School Department employees over age 60 who become permanently disabled receive normal retirement benefits. School Department employees under the age of 60 who become permanently disabled receive 2/3 of their average final compensation, reduced by other forms of disability benefits received.

School Department employees contribute 7.65% of their salaries to the Retirement System while the School Department's share is the responsibility of the State of Maine. The School Department is responsible for the employer contributions for employees paid with Federal funds. The cost of these benefits is charged to the applicable Federally funded program. The School Department's total School Department's total earnings covered by the program were \$488,768 for the fiscal year ended June 30, 2009. Employee contributions totaled \$37,391. Employer contributions made to the pooled account by the State, estimated at a rate of 18.76% are \$91,693. Employer contributions made by the School Department for Federal programs totaled \$0. A financial report for the Maine State Retirement System can be obtained at the following address: Maine State Retirement System, 46 State House Station, Augusta, Maine 04333-0046.

Note 9 - Participation in Public Entity Risk Pool

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2009.

Note 10 - Pending Litigation

According to management, there are no matters that would result in material adverse losses, claims or assessments against the Town of Pembroke, Maine through the date of the audit report.

TOWN OF PEMBROKE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND - BUDGET BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit VII)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>				
Real Estate Taxes	\$979,493	\$979,493	\$935,650	(\$43,843)
Excise Taxes	\$131,568	\$131,568	\$127,920	(\$3,648)
State Revenue Sharing	\$58,623	\$58,623	\$73,170	\$14,547
State Road Assistance	\$45,264	\$45,264	\$43,260	(\$2,004)
Tree Growth & Veteran's Reimbursements	\$0	\$0	\$2,749	\$2,749
Interest Earned and Collected on Taxes	\$13,850	\$13,850	\$19,118	\$5,268
Other Revenues	\$0	\$0	\$911	\$911
<i>Total Revenues</i>	<u>\$1,228,797</u>	<u>\$1,228,797</u>	<u>\$1,202,778</u>	<u>(\$26,019)</u>
<i>Expenditures, Net of Departmental Revenues:</i>				
General Government	\$82,700	\$97,700	\$118,070	(\$20,370)
Protection	\$28,000	\$28,000	\$27,900	\$100
Health & Sanitation	\$34,500	\$39,500	\$48,166	(\$8,666)
Highways & Bridges	\$296,832	\$296,832	\$210,677	\$86,155
Education	\$620,949	\$620,949	\$603,746	\$17,203
Unclassified	\$14,150	\$14,150	\$14,507	(\$357)
Assessments	\$140,796	\$140,796	\$119,407	\$21,388
<i>Total Expenditures</i>	<u>\$1,217,926</u>	<u>\$1,237,926</u>	<u>\$1,142,473</u>	<u>\$95,453</u>
<i>Excess Revenues Over Expenditures</i>	\$10,871	(\$9,129)	\$60,305	\$69,433
<i>Other Financing Sources (Uses):</i>				
Operating Transfer In	\$0	\$0	\$0	\$0
Operating Transfers Out	(\$14,871)	(\$14,871)	(\$14,871)	\$0
<i>Net Increase (Decrease) in Fund Balances</i>	(\$4,000)	(\$24,000)	\$45,433	\$69,433
<i>Beginning Fund Balance</i>	<u>\$532,522</u>	<u>\$532,522</u>	<u>\$532,522</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u><u>\$528,522</u></u>	<u><u>\$508,522</u></u>	<u><u>\$577,955</u></u>	<u><u>\$69,433</u></u>

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

TOWN OF PEMBROKE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Department</u>	<u>Beginning Balance</u>	<u>Approp- riations</u>	<u>Cash Receipts</u>
<u>General Government:</u>			
Administration	\$0	\$75,000	\$805
Payroll Taxes	\$3,698	\$2,000	\$0
Maine Municipal Association	\$7,804	\$16,700	\$513
Legal Fees	\$1,506	\$0	\$0
Comprehensive Plan	\$11,408	\$0	\$0
Contingency	\$0	\$4,000	\$0
Town Office	\$8,301	\$0	\$0
	<u>\$32,718</u>	<u>\$97,700</u>	<u>\$1,318</u>
<u>Protection:</u>			
Fire Department	\$0	\$8,500	\$0
Fire Warden	\$0	\$1,500	\$0
Forest Fire Insurance	\$1,927	\$11,000	\$0
Fire House Operation	\$0	\$5,000	\$357
Street Lights	\$1,441	\$2,000	\$0
Street Signs	\$1,197	\$0	\$0
Animal Control	\$334	\$0	\$194
	<u>\$4,899</u>	<u>\$28,000</u>	<u>\$551</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$703	\$35,000	\$0
Septic System Grants	\$1,109	\$0	\$0
Ambulance	\$8,955	\$4,500	\$0
	<u>\$10,767</u>	<u>\$39,500</u>	<u>\$0</u>
<u>Highways & Bridges:</u>			
Town Roads	\$78,748	\$176,832	\$0
Winter Roads	\$0	\$120,000	\$0
	<u>\$78,748</u>	<u>\$296,832</u>	<u>\$0</u>
<u>Education:</u>			
Schools	\$170,498	\$635,820	\$1,004,886
	<u>\$170,498</u>	<u>\$635,820</u>	<u>\$1,004,886</u>
<u>Unclassified:</u>			
Town Welfare	\$244	\$2,000	\$789
Boat Excise Taxes	\$0	\$0	\$1,932
Reversing Falls Park	\$0	\$500	\$0
Shellfish Conservation	\$11,631	\$0	\$355
Cemetery Maintenance	\$2,805	\$5,000	\$2,731
Health & Welfare Organizations	\$3,260	\$6,400	\$0
Washington County Planning	(\$250)	\$250	\$0
Town Landing	\$22,574	\$0	\$0
Snowmobile Registrations	\$1,886	\$0	\$199
	<u>\$42,149</u>	<u>\$14,150</u>	<u>\$6,005</u>
<u>Assessments:</u>			
County Taxes	\$0	\$103,894	\$0
Fire Truck Payment	\$0	\$16,000	\$0
Overlay	\$0	\$20,902	\$0
	<u>\$0</u>	<u>\$140,796</u>	<u>\$0</u>
<u>TOTALS</u>	<u><u>\$339,781</u></u>	<u><u>\$1,252,797</u></u>	<u><u>\$1,012,760</u></u>

<i>Other Credits</i>	<i>Total Available</i>	<i>Warrants Drawn</i>	<i>Other Charges</i>	<i>Underexpended (Overdraft)</i>	<i>Ending Balance</i>
\$790	\$76,595	\$78,574	\$1,844	(\$3,823)	\$0
\$0	\$5,698	\$8,480	\$0	(\$2,781)	
\$0	\$25,017	\$13,121	\$0	\$1,689	\$10,207
\$0	\$1,506	\$150	\$0	\$0	\$1,356
\$2,422	\$13,830	\$13,502	\$241	\$0	\$87
\$0	\$4,000	\$6,867	\$0	(\$2,867)	\$0
\$180	\$8,481	\$0	\$0	\$0	\$8,481
<u>\$3,392</u>	<u>\$135,127</u>	<u>\$120,694</u>	<u>\$2,085</u>	<u>(\$7,783)</u>	<u>\$20,131</u>
\$0	\$8,500	\$8,500	\$0	\$0	\$0
\$0	\$1,500	\$1,500	\$0	\$0	\$0
\$0	\$12,927	\$9,602	\$0	\$0	\$3,325
\$160	\$5,517	\$5,630	\$147	(\$261)	\$0
\$195	\$3,636	\$2,159	\$192	\$0	\$1,286
\$0	\$1,197	\$241	\$0	\$0	\$956
\$60	\$588	\$805	\$90	(\$307)	
<u>\$415</u>	<u>\$33,865</u>	<u>\$28,437</u>	<u>\$429</u>	<u>(\$568)</u>	<u>\$5,567</u>
\$3,185	\$38,888	\$42,144	\$4,007	(\$7,263)	
\$0	\$1,109	\$700	\$0	\$0	\$409
\$0	\$13,455	\$4,500	\$0	\$7,000	\$1,955
<u>\$3,185</u>	<u>\$53,452</u>	<u>\$47,344</u>	<u>\$4,007</u>	<u>(\$263)</u>	<u>\$2,364</u>
\$85,216	\$340,796	\$178,601	\$2,144	\$0	\$160,051
\$0	\$120,000	\$117,151	\$0	\$0	\$2,849
<u>\$85,216</u>	<u>\$460,796</u>	<u>\$295,753</u>	<u>\$2,144</u>	<u>\$0</u>	<u>\$162,899</u>
<u>\$168,842</u>	<u>\$1,980,046</u>	<u>\$1,597,488</u>	<u>\$194,858</u>	<u>\$0</u>	<u>\$187,701</u>
<u>\$168,842</u>	<u>\$1,980,046</u>	<u>\$1,597,488</u>	<u>\$194,858</u>	<u>\$0</u>	<u>\$187,701</u>
\$0	\$3,033	\$1,461	\$341	\$0	\$1,232
\$0	\$1,932	\$0	\$1,932	\$0	\$0
\$70	\$570	\$280	\$285	\$5	\$0
\$156	\$12,142	\$1,146	\$75	\$0	\$10,921
\$0	\$10,536	\$8,779	\$118	\$0	\$1,639
\$0	\$9,660	\$6,400	\$0	\$3,260	
\$0	\$0	\$250	\$0	(\$250)	
\$2,127	\$24,701	\$198	\$15	\$0	\$24,488
\$0	\$2,084	\$1,587	\$0	\$0	\$497
<u>\$2,353</u>	<u>\$64,657</u>	<u>\$20,100</u>	<u>\$2,765</u>	<u>\$3,015</u>	<u>\$38,777</u>
\$0	\$103,894	\$103,894	\$0	\$0	\$0
\$0	\$16,000	\$15,441	\$0	\$559	\$0
\$0	\$20,902	\$73	\$0	\$20,829	\$0
\$0	\$140,796	\$119,407	\$0	\$21,388	\$0
<u>\$263,402</u>	<u>\$2,868,740</u>	<u>\$2,229,223</u>	<u>\$206,288</u>	<u>\$15,789</u>	<u>\$417,440</u>

TOWN OF PEMBROKE, MAINE
SCHEDULE OF CHANGES IN UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit A-2)

<u>Beginning Undesignated Fund Balance</u>		\$98,073
<u>Additions:</u>		
Lapsed Departmental Accounts (Exhibit A-1)	\$15,789	
In Lieu of Taxes	\$4,562	
Veteran's and Tree Growth Reimbursement	\$2,749	
Interest and Fees on Delinquent Taxes (net of appropriation)	\$13,140	
Other Revenues	\$911	
	<hr/>	
<u>Total Additions</u>		<hr/> \$37,152
<u>Reductions:</u>		
Appropriation from Undesignated Fund Balance	\$24,000	
Increase in Deferred Tax Revenues	\$27,332	
Abatements	\$5,453	
Interest Earned (net of appropriation)	\$7,873	
Discounts on Property Taxes	\$15,620	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$80,277
<u>Ending Undesignated Fund Balance</u>		<hr/> <hr/> \$54,948

TOWN OF PEMBROKE, MAINE
SCHEDULE OF TREASURER'S CASH/INVESTMENTS RECONCILIATION
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit A-3)

<u>Beginning Cash/Investments Balance</u>			\$651,691
<u>Cash Receipts:</u>			
<u>Tax Collections:</u>			
Current Year Real Estate Taxes	\$828,128		
Prior Years Real Estate Taxes	\$34,520		
Liens and Tax Acquired Property	\$65,546		
In Lieu of Taxes	\$4,562		
Interest on Delinquent Taxes	\$8,541		
Auto Excise Taxes	\$127,920		
		\$1,069,218	
<u>State of Maine:</u>			
Municipal Revenue Sharing	\$73,170		
Homestead Exemption	\$30,877		
Tree Growth Reimbursement	\$4,467		
Veteran's Reimbursement	\$1,162		
Local Road Assistance	\$43,260		
		\$152,936	
<u>Other Sources:</u>			
Departmental Receipts - Exhibit A-1	\$1,012,760		
Education REAP Receipts	\$16,519		
Interest Earned	\$6,337		
Other Receipts	\$526		
		\$1,036,142	
<u>Total Receipts</u>			<u>\$2,258,296</u>
<u>Total Cash Available</u>			<u>\$2,909,987</u>
<u>Cash Disbursements:</u>			
Town Warrants Drawn		\$631,745	
School Warrants Drawn		\$1,597,488	
Net Adjustments (Void checks, Bank Charges, etc.)		(\$5,007)	
<u>Total Disbursements</u>			<u>\$2,224,226</u>
<u>Ending Cash/Investments Balance</u>			<u><u>\$685,761</u></u>
<u>Ending Cash/Investments Balance Consists of:</u>			
General Checking Accounts			\$25,029
School Checking Accounts			\$61,449
Sweep Repurchase Investment Account			\$568,731
Town Landing Certificate of Deposit			\$22,554
Town Office Certificate of Deposit			\$7,998
			<u><u>\$685,761</u></u>

TOWN OF PEMBROKE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit A-4)

Revenues:

Real Estate Taxes	\$948,615
Excise Tax	\$131,568
State Revenue Sharing	\$58,623
Homestead Exemption	\$30,877
Local Road Assistance	\$45,264
Interest Earned	\$13,850
Undesignated Fund Balance	\$24,000

Total Revenues

\$1,252,797

Expenditures:

Maine Municipal Association	\$16,700
Administration	\$75,000
Payroll Taxes	\$2,000
Contingency	\$4,000
Fire Warden	\$1,500
Fire Department	\$8,500
Fire Truck Payment	\$16,000
Forest Fire Insurance	\$11,000
Fire House Operation	\$5,000
Street Lights	\$2,000
Solid Waste	\$35,000
Town Roads	\$176,832
Winter Roads & Snow Removal	\$120,000
School Department	\$635,820
Cemetery Maintenance	\$5,000
Town Welfare	\$2,000
Reversing Falls Park	\$500
Pembroke Library Association	\$500
Pembroke Food Pantry	\$500
Eastern Area Agency on Aging	\$2,000
Independence Day	\$1,000
Little League	\$500
Whiting Food Pantry	\$500
Washington Hancock Community Agency	\$1,400
Washington County Planning	\$250
Ambulance	\$4,500
County Tax	\$103,894
Overlay	\$20,902

Total Expenditures

\$1,252,797

TOWN OF PEMBROKE, MAINE

(Exhibit B-2)

COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES

IN FUND BALANCE - SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<u>School Lunch Program</u>	<u>Library</u>	<u>Total</u>
<u>Revenues:</u>			
Federal and State Subsidies	\$51,636		\$51,636
Meal Sales	\$11,098		\$11,098
Interest Earned	\$20		\$20
Other Income	\$2,238		\$2,238
<u>Total Revenues</u>	<u>\$64,991</u>	<u>\$0</u>	<u>\$64,991</u>
<u>Expenditures:</u>			
Food Purchases	\$42,047		\$42,047
Labor & Benefits	\$31,871		\$31,871
Supplies & Repairs	\$3,813		\$3,813
Administrative Costs	\$997		\$997
<u>Total Expenditures</u>	<u>\$78,728</u>	<u>\$0</u>	<u>\$78,728</u>
<u>Excess of Revenues over Expenditures</u>	(\$13,737)	\$0	(\$13,737)
<u>Other Financing Sources:</u>			
Operating Transfers In/(Out)	\$14,871		\$14,871
<u>Excess of Revenues and Other Sources over Expenditures</u>	\$1,135	\$0	\$1,135
<u>Beginning Fund Balances</u>	<u>\$20,331</u>	<u>\$4</u>	<u>\$20,335</u>
<u>Ending Fund Balance</u>	<u>\$21,465</u>	<u>\$4</u>	<u>\$21,469</u>

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

~ NOTES ~